ANNUAL BUDGET

ORANGE COUNTY, FLORIDA

Fiscal Year 2026 - 2027



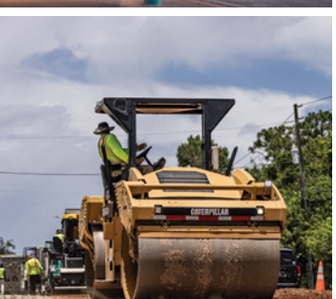


















ORANGE COUNTY FLORIDA

REFLECTING BACK, LOOKING FORWARD

ORANGE



COUNTY

FLORIDA

Reflecting Back and Looking Forward



Jerry L. Demings
ORANGE COUNTY MAYOR

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

$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

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

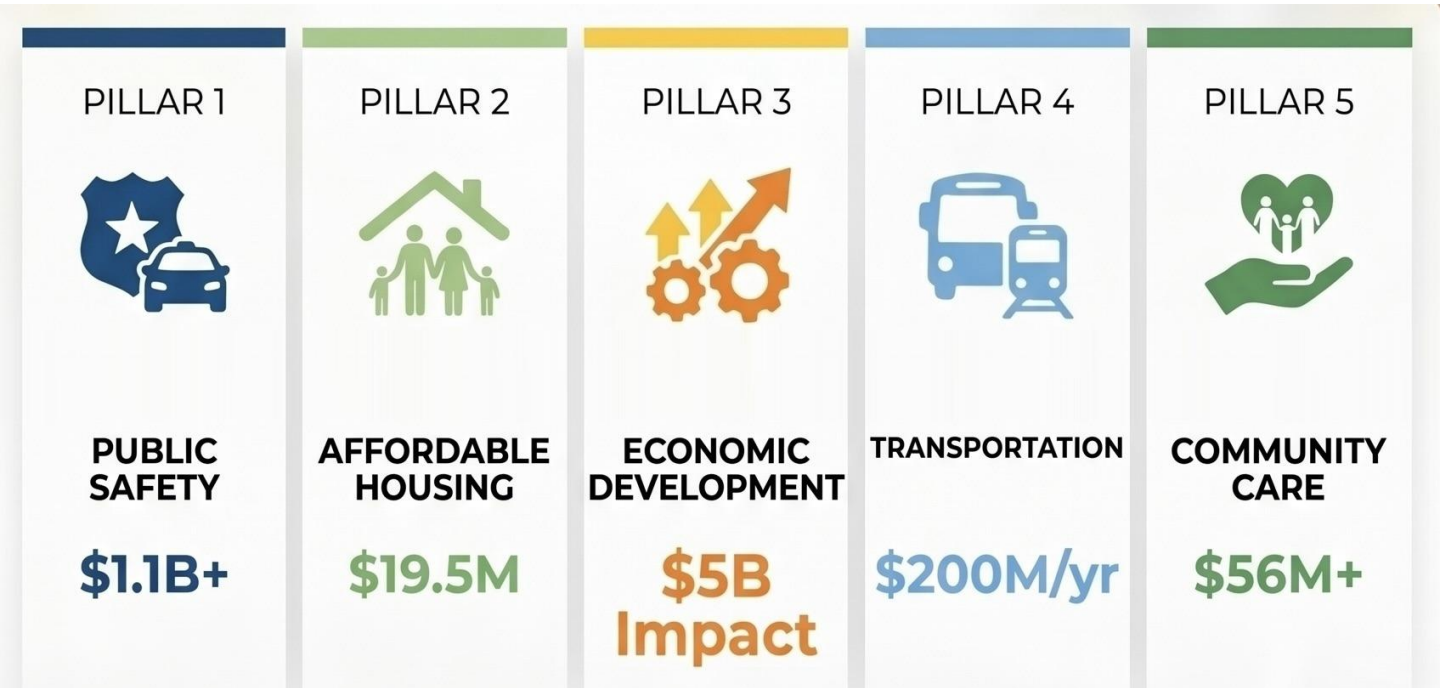
commitment to low taxation continues to relieve financial burdens on residents and businesses, fostering an environment of economic development that will sustain the community as we grow.

Our sound financial position is further reinforced by a healthy general fund reserve of $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.

A BLUEPRINT FOR THE FUTURE

Organized Around Five Pillars

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



PILLAR ONE

1 Public Safety

Public Safety, our first pillar and the fundamental responsibility of government, is funded at more than $1.1 billion in the fiscal year 2026-27 budget to support the Sheriff's Office, Fire Rescue, and Corrections. The Sheriff's proposed operating budget is $470 million, an 11% increase over the current year and a 36% increase from fiscal year 2024. The budget provides the Sheriff's deputies and resources needed to keep our community safe. Last year alone, our first responders answered more than 1.2 million calls for service at the Sheriff's Office. Fire Rescue's operating funding of $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 County also opened a state-of-the-art, 30-acre training center that prepares our firefighters for the demands of the job. Fire Rescue received over 142,000 calls, a testament to the dedication that protects residents and visitors every day. The Corrections operating budget is $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.



PILLAR TWO

2 Affordable Housing

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

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

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

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

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

3

PILLAR THREE

Economic Development

76.7M
Record visitors to Central Florida in 2025

$400M
Projected Tourist Development Tax collections

$5B
Convention Center economic impact

2M+
Convention Center attendees

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

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

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

76,000+
Small businesses across the County

71,000+
Building permits issued last year

$2.4B
Development value represented by those permits

4

PILLAR FOUR

Transportation

$100M
Accelerated Transportation Safety Program, over 5 years

$200M+
Budgeted annually for our roadways

29 miles
New sidewalks delivered

45 miles
Roadways with enhanced safety features

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

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

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

5

PILLAR FIVE

Community Care

28,000
Acres of sensitive land acquired via GreenPLACE

114 parks
Welcoming 16 million visitors a year

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

$264M
Economic activity generated nearly 5,000 jobs

Community Care, our fifth pillar, begins with caring for our environment and our quality of life. Through our renowned 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. We support a thriving, inclusive community for all generations through expanded family programs and the new Senior and Innovation Centers at the Orange County Multicultural Center.

$56M+
Sustained for mental health & homelessness efforts

2,000+
Households diverted from entering homelessness

$637M
Medical debt eliminated for 427,000 residents

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

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

LOOKING FORWARD

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%.

The $150,000 exemption would first affect the fiscal year 2028 budget, with the full $250,000 exemption in place by fiscal year 2029.

NOV 2026	JAN 2027	FY 2028	JAN 2028	FY 2029
On the Ballot	**Phase One**	**First Budget Impact**	**Phase Two**	**Fully Phased In**
• General election vote • Requires 60% approval to take effect	• Non-School Homestead exemption rises $50K → $150K • Non-homestead cap 10% → 5%	• $150K exemption first affects the budget	• Exemption rises to $250K • Path toward full elimination over time	• $250K exemption in place • ~$275M annual revenue reduction

An estimated $275 million reduction in annual revenue

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



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

Property taxes help fund services residents rely on every day, including public safety, roads, parks, libraries, stormwater infrastructure, and environmental programs. Revenue reductions of this scale could require difficult decisions regarding service levels, capital projects, and future investments. The Sheriff and Fire Rescue are

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

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

IN CLOSING

The Best Is Yet to Come

The $9.0 billion fiscal year 2026-27 budget reflects nearly eight years of progress and a clear vision for the future. Guided by the spirit of "**Reflecting Back and Looking Forward**" and grounded in the principles of good governance, disciplined fiscal management, and an unwavering commitment to public safety, affordable housing, economic development, transportation, and community care, we have built a stronger and more resilient Orange County. It has been the honor of a lifetime to serve as your Mayor, and I am forever grateful for the opportunity. As we celebrate all we have accomplished together and look with confidence toward the years ahead, I remain certain that the best is yet to come.

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

Sincerely,



Jerry L. Demings
ORANGE COUNTY MAYOR

ORANGE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS



Jerry L. Demings
Orange County Mayor



Nicole H. Wilson
Commissioner, District 1



Mike Crabb
Commissioner, District 2



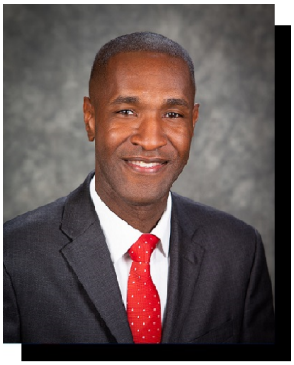
Mayra Uribe
Commissioner, District 3



Maribel Gomez Cordero
Commissioner, District 4

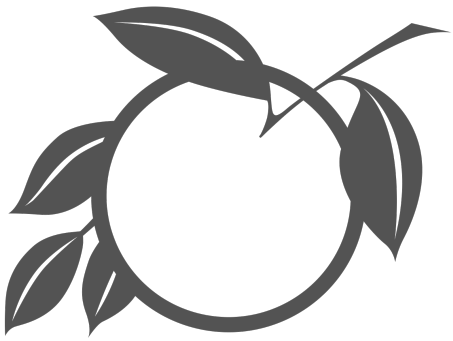


Kelly Martinez Semrad
Commissioner, District 5



Michael “Mike” Scott
Commissioner, District 6

ORANGE



COUNTY

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MAYOR'S OFFICE

Jerry L. Demings	County Mayor
Roseann Harrington	Chief of Staff
Carol Burkett	Deputy Chief of Staff
Arlene Pittman	Executive Assistant to the Mayor
Lameria Campbell	Special Assistant to the Mayor
Bryittany Wortman	Administrative Aide to the Chief of Staff and Deputy Chief of Staff

COUNTY ADMINISTRATION

Byron Brooks	County Administrator
Daniel Banks	Deputy County Administrator
Carla Bell Johnson	Deputy County Administrator
Jon Weiss	Deputy County Administrator
Lisa Snead	Assistant County Administrator
Natalia Garcia	Assistant to County Administrator
Carrie Black	Chief Sustainability & Resilience Officer

CONSTITUTIONAL OFFICERS

Lisa T. Munyon	Chief Judge
Tiffany Moore Russell	Clerk of Courts
Phil Diamond	Comptroller
Amy Mercado	Property Appraiser
Melissa Vickers	Public Defender
John W. Mina	Sheriff
Monique H. Worrell	State Attorney
Karen Castor Dentel	Supervisor of Elections
Scott Randolph	Tax Collector

DIRECTORS

Vacant	Administrative Services Department
Venerria L. Thomas	Community and Family Services Department
Mark Tester	Convention Center
Louis Quiñones	Corrections Department
John Westmoreland, Acting	Fire Rescue Department
Raul Pino	Health Services Department
Tanya Wilson	Planning, Environmental and Development Services Department
Joe Kunkel	Public Works Department
Marc Cannata	Utilities Department
Ralphetta G. Aker McClary	Human Resources Division
Kurt Petersen	Office of Management and Budget & Grants Mgmt. Office
John Petrelli	Risk Management Division & Office of Professional Standards
Jeff Williamson	Office of Communications

ORANGE COUNTY
FLORIDA

OFFICE OF MANAGEMENT AND BUDGET

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



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

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P.O. Box 1393

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Email: OMB@ocfl.net

Para más información acerca de este documento, favor de comunicarse con la Oficina de Administración y Presupuesto al número 407-836-7390. También se puede contactar a la Oficina por correo electrónico en OMB@ocfl.net.

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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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Orange County
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

ORANGE



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How to Use This Book

HOW TO USE THIS BOOK

General

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

Budget in Brief

This section is designed to be a removable executive summary of the budget that is presented in the ensuing pages. It provides various types of comparative statistical information and an organizational chart depicting Orange County government.

Revenues

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

Organization Budgets

By organizational component, this section provides a three-year comparison of expenditures (actuals for the FY 2024-25, revised budget as of March 31, 2026 for the FY 2025-26, and adopted budget for FY 2026-27) and a summary of funding sources. Organizational charts and various budget reports are included in each section. Each budget is presented separately and includes information on service responsibilities, funding source(s), personnel staffing, expenditure appropriation, and comments related to expenditures that can be categorized and explained as follows:

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

Operating Expenses — Also known as operating and maintenance costs, these are expenses of day-to-day operations such as office supplies, maintenance of equipment, and travel, excluding capital costs.

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

Capital Improvements — Physical assets in the capital improvements program constructed or purchased that have a minimum useful life of 10 years and a minimum cost of $25,000. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.

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

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

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

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

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

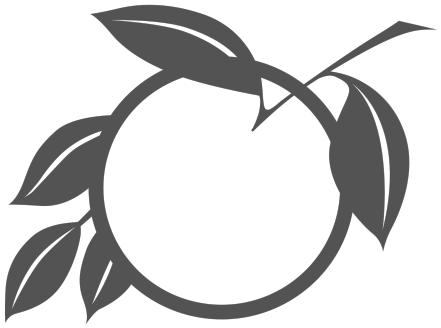
Budgeted expenditures for government grants are within the department's budget. In addition, revenue sources specific to a department are shown on the department page where applicable.

Capital Improvements Program	This section presents the complete Five-Year Capital Improvements Program, grouped by department/division and by fund/organization. For a summary of capital projects by organizational component, refer to the appropriate section of this document.
Index	The index provides an alphabetical listing of the major budgetary categories and titles used throughout the budget to facilitate location of information.
Glossary of Terms	A glossary of terms used throughout the *General Information* section can be found at the end of the Budget In Brief. Please see the Table of Contents or the Index to locate other items in this document.


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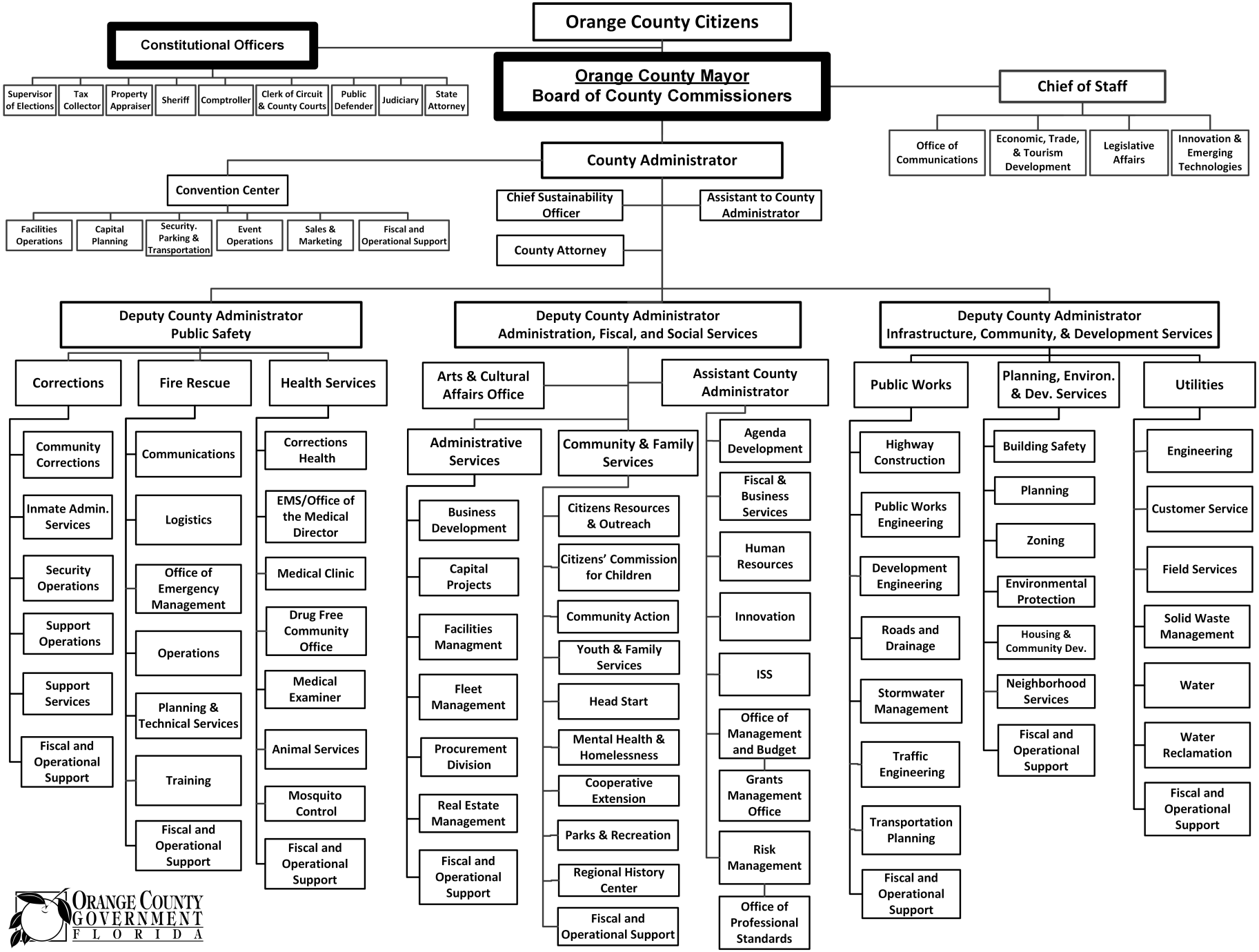
Orange County Organizational Chart

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

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General Information

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GENERAL INFORMATION

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

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

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

GOVERNMENT STRUCTURE

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

In November 2004, the charter was revised as follows:

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

In November 2008, the following amendments were approved:

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

In November 2012, the following amendments were approved:

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

In November 2014, the following amendments were approved:

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

In November 2016, the following amendments were approved:

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

In November 2020, the following amendments were approved:

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

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

In November 2024, the following amendments were approved:

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

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

COUNTY MAYOR & BOARD OF COUNTY COMMISSIONERS

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

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

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. Adopted projects are prioritized and the available funds are allocated accordingly. The CIP projects detail is included in Section 16 of this document; the funding for these projects is also included in the budget within each appropriate department. Projects in the CIP for FY 2026-27 are funded through FY 2030-31 based on estimated revenues and projected annual project costs. Both estimated revenues and expenditures are subject to change, which may require adjustments to the five-year CIP plan.

BUDGET CALENDAR

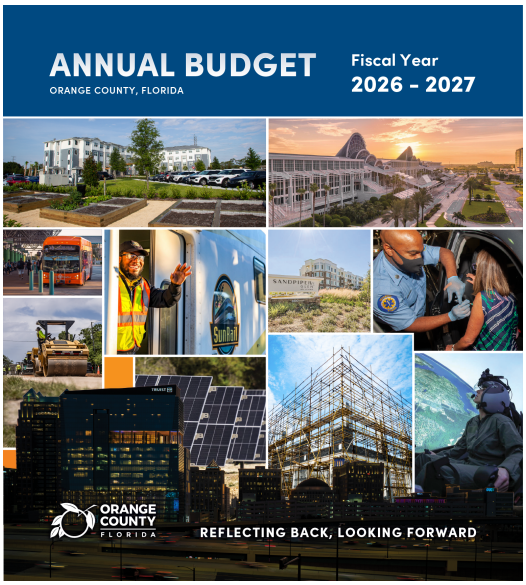
January-February	Economic evaluation and preliminary revenue projections are used to estimate financial outlook. The Mayor and County Commissioners determine priorities for the upcoming budget year. Mayor issues budget guidelines to county departments and constitutional officers to communicate budget policies and priorities for the upcoming fiscal year.
March	The county Office of Management and Budget (OMB) work with county departments on their budget proposals and prepares the personnel services (salary) budgets for all departments. Departments prepare recommended budgets based on communicated guidelines and input the information into the county's budgeting software system. county department budgets are due to OMB by March 31.
April-May	OMB reviews and tabulates operating budgets and capital improvement projects, and updates revenue projections. Internal budget meetings are held with county administration on proposed budgets.
May 1	Deadline for submission of budgets from the Sheriff, Clerk of the Courts, Comptroller, Supervisor of Elections, Court Administrator, Public Defender, and State Attorney. Budgets are submitted to OMB. The submission due date was set by Board resolution 90-M-18.
June 1	Property Appraiser submits budget request to the Florida Department of Revenue and provides a copy to OMB per Florida Statute 195.087(1)(a). The Property Appraiser also provides an estimate of the total assessed value of nonexempt property to OMB per Florida Statute 200.065(8).
June	Mayor reviews and finalizes the proposed budget for presentation to the Board in July at a budget work session.
July 1	Property Appraiser provides certified tax roll to OMB per Florida Statute 200.065(1)
July	Distribution of proposed budget to the Board. Budget work session with the Board takes place mid-July to approve tentative millages and budgets. The budget work session includes required budget reduction exercise per Florida Statute 129.03(d).
August 1	Board certifies proposed millage rates and public hearing dates to the Property Appraiser. The Tax Collector submits budget request to the Florida Department of Revenue and provides a copy to OMB per Florida Statute 195.087(2).
August	Property Appraiser mails notice of proposed property taxes ("TRIM"* Notice) to taxpayers by August 24th per Florida Statute 200.069.
September	Two (2) public hearings on proposed millage rates and budget. The first budget public hearing is advertised by TRIM notice in August to take place in early September. The second budget public hearing is advertised in a newspaper of general circulation, noting the proposed millage rates and budget, at least five (5) days prior to the September public hearing per Florida Statute 200.065.
October	Implementation of the adopted budget October 1. Final budget book on website within 30 days after adoption in September. Value Adjustment Board starts meetings to hear taxpayers' protests of taxable value assessments.Property Appraiser issues final certification of taxable value. Certification of "TRIM"* compliance with Florida Department of Revenue
November 1	Tax Collector mails tax bills (notice of taxes) to taxpayers no later than November 1.
November-December	County Comptroller closes out prior fiscal year financials. OMB reconciles final fund balances and prepares budget amendment to take to the Board by January 31 (includes approval of encumbrance rollovers, grant rollovers, capital improvement program adjustments, and other necessary budget adjustments.)

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

This calendar complies with the requirements set forth in Florida Statutes Chapter 129.03(h) "Preparation and adoption of budget"

BUDGET PROCESS

This annual budget process for Orange County covers the period from October 1, 2026 to September 30, 2027.



In January, the Office of Management and Budget (OMB) projected revenues and expenditures for the next fiscal year using financial projection models. Modeling provides the county with a clear vision of the level of financial control needed to develop the upcoming fiscal year budgets.

In late January, meetings were held with the County Mayor and County Administrator to obtain direction for the budget process. Due to tight financial conditions, Departments and Divisions were requested to critically evaluate their operations to identify efficiencies as well as cost savings measures before proposing operational increases, and to plan for a status quo budget.

In March 2026, the departments and divisions submitted their proposed budgets to OMB for review based on budget guidelines provided by the County Mayor to all county

In April and May, meetings were held with departments to discuss proposed budgets and to obtain additional information. These meetings provided department directors with the opportunity to discuss their budgets and programs/services that were being recommended. Finally, budgets were presented to the County Mayor for his review to finalize the proposed budget for the Board of County Commissioners (BCC) budget work sessions in July.

Board work sessions in July are a forum for discussing spending plans, establishing proposed millage rates, and formalizing policy issues. Copies of the proposed budget were distributed to the BCC and county senior staff, and made available for inspection by the general public prior to the final budget public hearings in September. Following Board approval at the final public hearing of the final spending plan, OMB staff prepared the adopted budget for distribution to departments and other interested parties. The budget for this year became effective October 1, 2026.

CAPITAL IMPROVEMENT BUDGET PROCESS

In accordance with the definition of a capital improvement, any county department that requires capital improvements submits a Capital Improvements Program Project Submittal and Budget to the Office of Management and Budget (OMB). Departments submit capital project requests for each five-year period of the Capital Improvements Program and Budget.

Departments prepare capital project requests according to the following steps in order to facilitate the completion of the Capital Improvements Program (CIP) for each five-year period:

1. Departmental staff finalizes and discusses capital project need assessments, concurrency requirements, studies, commissioners' priorities, and unfunded items to determine potential capital improvement projects for the upcoming budget process and the next five-years.
2. Departmental staff reviews the current CIP as of the current fiscal year and updates original project submissions. Departmental staff also discusses and prepares new CIP submittals, which should include detailed project explanations. If existing projects are to be deleted, departments should provide the substantial completion date. **Note:** If capital improvement project(s) involve assistance from the Capital Projects Division, a meeting is necessary with Capital Projects to verify project requirements and capacity.
3. Departmental staff reviews the ongoing programs of the department and forecasts the capital needs for the coming five-years, the first year of which coincides with the adopted operating budget year.
4. All capital projects should be reviewed and prioritized with the Department Director prior to submitting to OMB.
5. Departments submit CIP submittals to OMB.
6. OMB receives all CIP submittals and compiles and submits them to the County Administrator for evaluation and discussion with senior staff.
7. Senior staff reviews the projects to determine those that will be included in the budget presentation to the County Mayor.
8. The County Mayor approves projects to be included in the budget package for the Board work sessions in July.

PERFORMANCE MEASUREMENT BUDGET PROCESS

Orange County's Performance Measurement System (PMS) is a part of this budget document with the inclusion of currently updated key performance data for county departments. Included are selected programs, program descriptions, associated services, and performance measures for these services. The selected measures are designed to monitor the outcome of program services to determine if the purpose of a program is being achieved. Service outcomes are evaluated with regards to workload, effectiveness, and efficiency.

Under the current organizational structure, county departments consist of many operating divisions; therefore, the selected performance measurement information included in the budget document represents selected key measures for each department. The selected information is by no means the full extent of the performance measurement system. Departments and supporting divisions are continuously gathering and evaluating other performance related data to help manage and allocate resources to improve productivity.

The PMS process is continually improved through refined programs, services, and performance measures. This refinement occurs as departments provide quarterly reports on selected performance measurements. Departments report information that is available and establish methods to capture data as needed for quarterly reporting.

GRANTS PROGRAM BUDGET PROCESS

Orange County receives significant funding from federal and state agencies annually. It is the policy of Orange County to encourage the pursuit of federal, state and local grants to supplement county resources. As a matter of equity, it is the goal of Orange County to ensure that local taxpayers get a fair share of federal and state grants, which are funded through their tax dollars.

The Grants Program Budget Process is carried out with a wide range of grants coordination activities to maximize the beneficial impact of federal and state grants funds on Orange County government and its citizens. Specific activities include: a review function for all grant applications under the jurisdiction of the Board of County Commissioners (BCC); provision of information and technical assistance to all county departments in the development and management of federal, and state grant programs; preparation of periodic reports describing the status of the federal/state grant programs under the BCC; and, oversight of Orange County grant programs to ensure adherence to federal and state regulations, guidelines, and procedures.

During the budget process, it is customary for county departments to submit estimated budgets for grants that Orange County historically receives. A Grants Information Form is used for this purpose, which includes information on the grant program, estimated grant award, required in-kind and/or cash match, a description of the program, and a line-item budget. The Grants Management Office section of the Office of Management and Budget (OMB) and the Grants Accounting section of the Finance and Accounting Department (Grants Accounting) analyze the information for completeness and accuracy. The estimated grant budget is reviewed by the BCC during the budget work sessions and approved at the Budget Public Hearings in September.

The grant periods typically begin on a date other than Orange County's fiscal year, which begins October 1. The majority of grants are federally funded, but awarded through the State of Florida that has a fiscal year beginning on July 1.

New grants are budgeted as they are received and awarded throughout the year. A request for a budget amendment is submitted by the county department receiving the award to Finance-Grants Accounting and subsequently submitted by OMB to the BCC, which approves and accepts the grant award.

BUDGET ADOPTION AND MODIFICATION

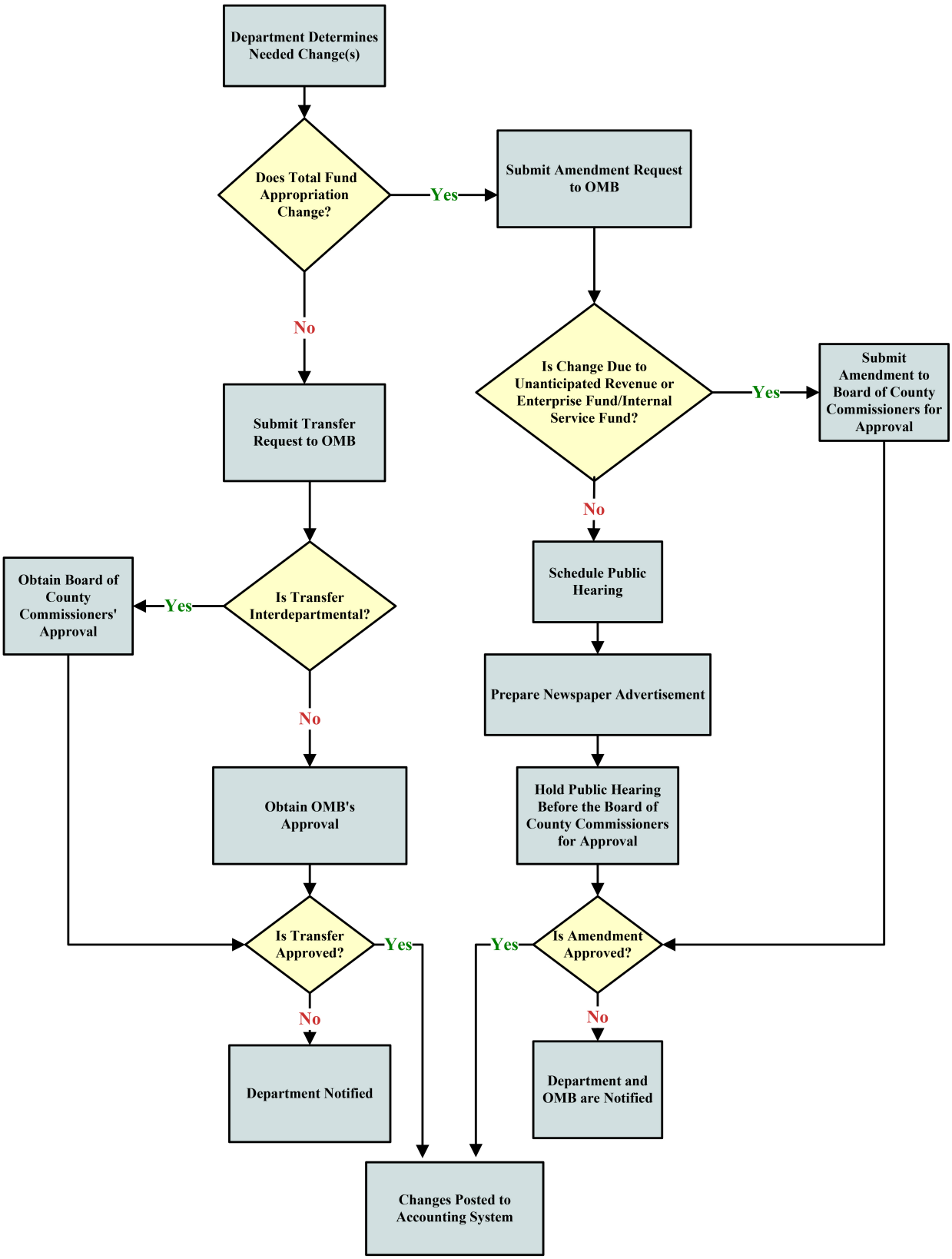
The Board of County Commissioners (BCC) annually adopts the budget by resolution for all funds of Orange County, exclusive of some Agency Funds. Budgetary authority is legally maintained at the fund level; however, Orange County's computerized financial system imposes budget controls at the appropriation level, by division. By state law, the revenue and expenditure budgets for each fund must remain in balance at all times.

Amendments to the adopted budget can occur at any time during the fiscal year through action of the BCC or the County Administrator in the following manner:

Budget Amendments	Fund revenue and expenditure amounts may be increased or decreased by formal action of the BCC following proper public notice, as specified in Chapter 129.03(a) of the Florida Statutes. Amendments to adopted budgets normally result from either: (a) the desire to recognize an unanticipated excess amount of an anticipated revenue, or (b) the unanticipated decrease of an anticipated revenue. The BCC may increase fund revenue and expenditure amounts without public notification in the event of unanticipated revenue from an unanticipated source, or in the proprietary funds. The purpose of the amendment process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received, and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.
Budget Transfers	Operating unit budgets may be amended by formal transfer action. Budget transfers which are intradepartmental in nature may be approved by the County Administrator or his designee. The Office of Management and Budget maintains a list of such intradepartmental transfers. Budget transfers between departments, or which involve fund reserve distributions, must be reviewed and formally approved by the Board.

Additions to approved positions during the budget year will require BCC review and approval. As previously delegated by the BCC, the County Administrator may approve personnel reclassifications.

Budget Amendment / Budget Transfer Process



BUDGET PRIORITIZATION PROCESS

Because the amount of funding available is typically not enough to meet all of the desired requests during a given fiscal year, the budget process is designed to effectively allocate funding for those projects and programs, which are determined to be the highest priorities. The final prioritization is the result of several factors:

Public Wants and Needs	Departments periodically conduct surveys of citizens to review and discuss upcoming priorities. Results of the surveys are published so that Orange County can use the results in providing response to public wants and needs in the budget.
Evaluate Needs, Resources, and Service Priorities	Meetings are conducted with the County Mayor, the Board of County Commissioners, and the County Administrator to determine priorities. Revenue projections are performed in order to assess available resources.
Establish Annual Goals	Based on the information above, the County Mayor issues budget instructions, overall policy goals, and targeted budget levels.
Meet and Prioritize	The departments meet with their divisions and often times with external groups, such as advisory boards, to determine priorities and allocate funds accordingly.
Prepare and Refine Proposed Budget Recommendations	Office of Management and Budget (OMB) reviews and prepares budget recommendations. The County Mayor, the County Administrator, OMB, and the departments review and discuss the budget proposal in an effort to resolve issues and priorities.
Budget Discussion	The County Mayor submits the budget recommendation to the Board of County Commissioners. The Board of County Commissioners reviews the recommendations during a two (2) day budget work session.
Deliberate, Revise, and Adopt Budget	The budget is finalized and adopted by the Board of County Commissioners during two (2) advertised public hearings where citizens may provide input.

FY 2026-27 BUDGET ASSUMPTIONS

The FY 2026-27 revenue and expenditure budget assumptions are as follows:

Revenues:

- The countywide millage rate (4.4347), Fire MSTU (2.8437), and Special Tax MSTU (1.8043) remain the same for FY 2026-27.
- All revenues except for non-operating revenues, internal service funds, and grant funds include the 5.0% statutory deduction required by Florida Statutes.
- The budget for state-shared revenues, including sales tax revenue, is prepared based on year-to-date actual figures and various economic and legislative assumptions.

Expenditures:

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

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

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

The rate for FICA (Social Security) contributions is budgeted at 7.65% of total salaries and overtime. The current Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. For earnings in 2026, this amount is $184,500.

➢ *Operating Expenses:* Departments submitted a status quo operating budget for FY 2026-27 focusing on budget efficiencies, specified priorities and mandated costs that are critical in providing direct services to Orange County residents and visitors; with detailed justification for all increases including non-discretionary expenditures such as legislative impacts with appropriate justification and other uncontrollable costs that are deemed critical to meet an acceptable level of service was considered for funding.

- *Capital Outlay:* Departments submitted a status quo capital outlay budget for FY 2026-27 focusing on budget efficiencies and specified priorities that are critical in providing direct services to Orange County residents and visitors. Capital outlay expenses were evaluated and reduced for one-time acquisitions from the prior fiscal year. All rolling stock purchases (excluding law enforcement) are reviewed by the Vehicle Requirements Utilization Committee (VRUC).
- *Capital Improvements:* Funding for new capital projects was limited. The focus shifted to completing capital improvement projects (CIP) of significant importance already budgeted in the capital plan, as well as projects necessary to maintain Orange County's current facilities or other assets. Please refer to the Capital Improvement Plan section for the detailed five-year CIP.
- *Internal Services:* Charges for departmental internal services such as fleet maintenance and self-insurance are based on anticipated needs by the internal service departments and projected usage by county departments.
- *Reserves:* Budgeted reserves for most funds are at 5.0% or higher of total revenue budget. Efforts have been made to maintain reserves at a healthy level while providing services to citizens.

LONG-RANGE FINANCIAL PLANNING

The Office of Management and Budget (OMB) utilizes modeling tools to project revenues and expenditures at least five (5) years into the future. In creating these projections, OMB staff utilizes all available information, including current and projected micro and macro-economic data, historical trends for specific revenues and expenditures, legislative changes, and input from staff regarding long-term operating plans. The results equip Orange County's leaders with the information necessary to make good decisions today that are also prudent for the long-term financial health of the county. Projections are updated several times throughout the budget process and any time a significant change occurs to the inputs influencing the projections. Scenario based projections are also produced to illustrate the financial impacts of competing choices.

Long-range planning is an integral part of Orange County's Capital Improvements Program. A significant amount of effort by OMB staff is put into ensuring that all projects in the five-year capital plan are fully funded from beginning to end in order to prevent mid-construction delays or stoppages. Projects are not submitted for inclusion in the capital plan if they cannot be fully funded or if the resulting operating costs cannot be paid for. Planning in this area relies on financial modeling as described above, as well as close coordination with project managers to verify project budgets and timelines. Projections for capital projects are updated any time significant changes occur that affect project cost or schedules.

Charts and Tables

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CHARTS AND TABLES

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

Major Revenue Sources	These charts provide a three (3) year comparison of revenue between the FY 2024-25 Actuals, the FY 2025-26 Budget as of March 31, 2026, and the FY 2026-27 Adopted Budget for several major revenue sources.
Schedule of Changes Summary by Division - All Funds	This table shows the FY 2025-26 Budget as of March 31, 2026, the adjustments and summary of the changes by division for all funds that were made between the FY 2026-27 Work Session Budget, which is tentatively approved during the BCC July Work Sessions, and the FY 2026-27 Adopted Budget.
Budgeted Fund Structure	This table provides a three (3) year comparison of budgeted fund structure to include the following funds: General Fund, Special Revenue Funds, Capital Construction Funds, Enterprise Funds, Internal Service Funds, Debt Funds, and Other Funds.
Budget Summary	This table provides a summary of the entire budget for Orange County.
How the County Allocates Money	This table is a listing of the data used to prepare the Total Expenditure Chart. It explains departments/functions included in the major expenditure categories as required by Florida Statutes.
Sources of Funds and Uses of Funds Countywide	These charts represent a comparison between the FY 2025-26 Budget as of March 31, 2026 and FY 2026-27 Adopted Budget of major revenue sources and expenditure categories. The Revenues and Expenditures Summary Sections (see Section 2) of the adopted budget document provides additional details on revenues by funding source and expenditures by appropriations of expenses.
General Fund Comparisons	This table has been included to provide a detailed listing of all General Fund departments with budgetary comparisons along with a chart displaying major expenditure categories.
Sources of Funds and Uses of Funds General Fund	These charts represent a comparison between the FY 2025-26 Budget as of March 31, 2026 and FY 2026-27 Adopted Budget of major revenue sources and expenditure categories for the general fund. More general fund detailed revenue information by funding source and expenditures by appropriation of expenses are included in the Revenues and Expenditures Summary Sections (see Section 2) of the proposed budget document.
Interfund Transfers In and Out	These tables represent the budgeted interfund transfers for FY 2026-27 by funding source.

Estimated Fund Balances	This table shows the budgeted cash brought forward for all funds FY 2026-27.
Millage and Property Value Detail	This table provides the millage and property value information in detail for the following categories: Countywide, Special Tax – MSTU, and Independent Special District. Also, it shows the county aggregate comparison information.
Millage Computation Process and Millage Approval Process	The flowchart provides an example of how the millage rolled-back rate is calculated and the approval process provides information on the maximum millage rate allowed with a majority vote.
Millage Summary	This table shows the summary millage information for the following categories: Countywide, Special Tax – MSTU, and Independent Special District. It also shows the county aggregate comparison information.
Fifteen Year Millage and Budget Information	This table provides a 15 year comparison of millage and budget information for the following: Countywide Base Millage, Unadjusted General Fund Budget, Unadjusted Total County Budget, Adjusted Countywide Assessment Roll, and Property Value-Percent Change Over Prior Fiscal Year.
Changes in Authorized Positions	This table provides a summary of changes in authorized positions for the FY 2025-26 Budget as of March 31, 2026 and position requests for FY 2026-27 Adopted Budget by departments/divisions. It also includes one (1) year of position history for comparison purposes.
Total Positions by Function FY 2025-26 vs. FY 2026-27	This graph compares FY 2025-26 and FY 2026-27 authorized positions by the major expenditure categories as required by Florida Statutes, such as General Government, Public Safety, Physical Environment, etc.

REVENUE FORECASTING PROCEDURES

The Office of Management and Budget develops revenue forecasts by reviewing current and projected economic data, historical trends of specific revenue sources, and input from operating departments responsible for collecting the revenue. State revenue estimates are analyzed and modified to reflect local experience.

The Ad Valorem (property tax) revenue is calculated from actual tax roll information certified by the Orange County Property Appraiser and millage rates approved by the Board of County Commissioners. This revenue will increase for FY 2026-27.

The Half-Cent Sales Tax revenue is expected to increase in FY 2026-27. The performance of this significant revenue source is directly related to sales tax receipts generated within Orange County and the county's unincorporated population as a percentage of the whole.

The revenue from State Revenue Sharing, consisting primarily of state sales tax revenue, is also expected to increase in FY 2026-27.

Revenues from the four (4) main gas taxes received by Orange County take into account gallons per capita, growth, and the idiosyncrasies of the state's distribution formulas. Gas tax revenues for FY 2026-27 are projected to increase.

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

The forecast for Public Service Tax and Communications Services Tax revenue assumes actual revenue for recent years is typical and anticipates continued population growth. Public Service Tax revenue is projected to increase, while Communications Services Tax revenue is projected to maintain the prior year level for FY 2026-27.

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

Projections for interest revenue were conservatively based on historical performance.

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

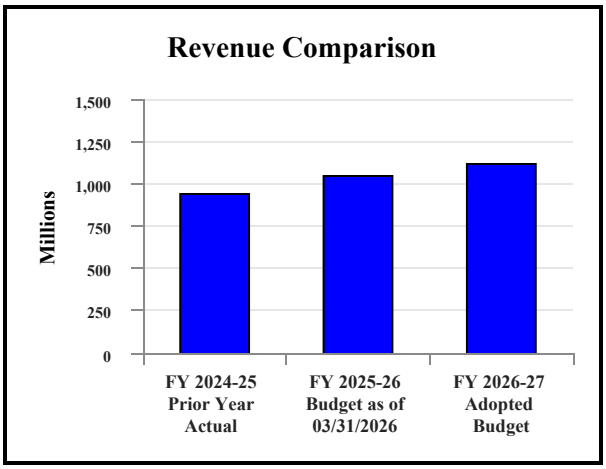
MAJOR REVENUE SOURCES

Ad Valorem Taxes

This revenue is derived from the levy of taxes on tangible personal property and real property. Countywide ad valorem receipts are budgeted at $1,115,440,691 for FY 2026-27, a 7.35% increase over FY 2025-26 proceeds. The increase is due to new construction and property value appreciation.

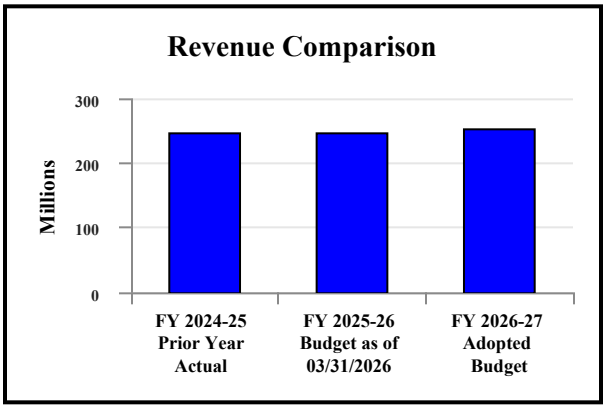
The countywide ad valorem millage supports Orange County's General Fund, the Capital Projects Fund, and the Parks Fund.

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



Half-Cent Local Government Sales Tax

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



Funds distributed to each county are proportioned as follows:

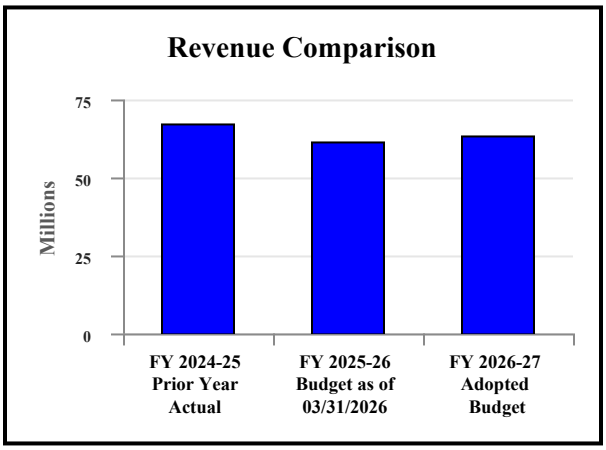
$$\text{Distribution Factor} = \frac{\text{Unincorporated County Population} + 2/3 \text{ Incorporated Population}}{\text{Total County Population} + 2/3 \text{ Incorporated Population}}$$

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

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

State Revenue Sharing

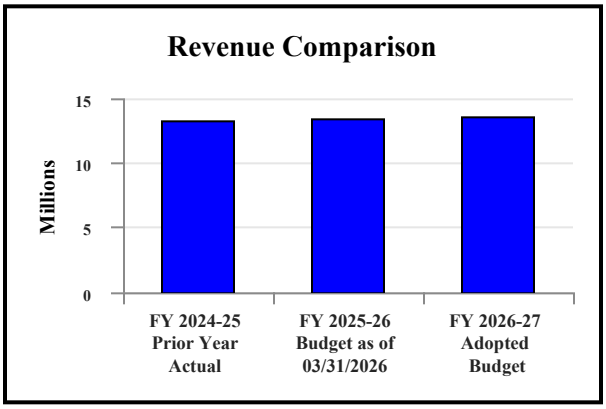
The Florida Revenue Sharing Act of 1972 originally earmarked two (2) revenue sources for sharing with counties: 2.9% of net cigarette tax collections and 41.3% of net intangible tax collections. Effective FY 1999-00, the State of Florida eliminated intangible taxes as a source of county revenue and replaced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



The FY 2025-26 revenue from State Revenue Sharing is projected to meet its budget of $61,250,000. For FY 2026-27, this revenue is budgeted at $63,400,000.

Constitutional Gas Tax

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



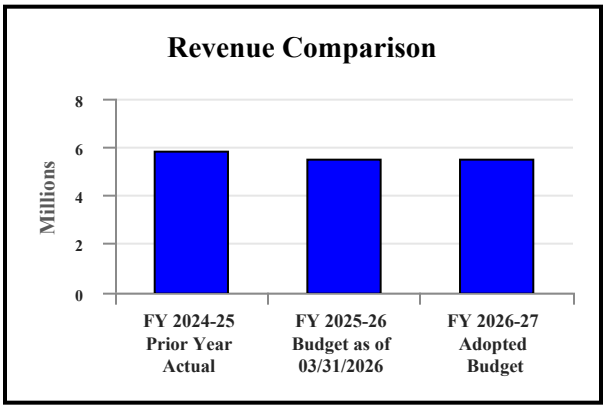
Distribution is divided into two (2) parts, an 80% portion and a 20% portion. The SBA is entitled to keep the 80% portion to meet debt service requirements. However, the SBA does not administer bond issues for Orange County. Orange County, therefore, receives both portions of this tax. Constitutional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

Total Constitutional Gas Tax is budgeted at $13,300,000 for FY 2025-26. For FY 2026-27 this revenue is budgeted at $13,500,000.

County Gas Tax

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

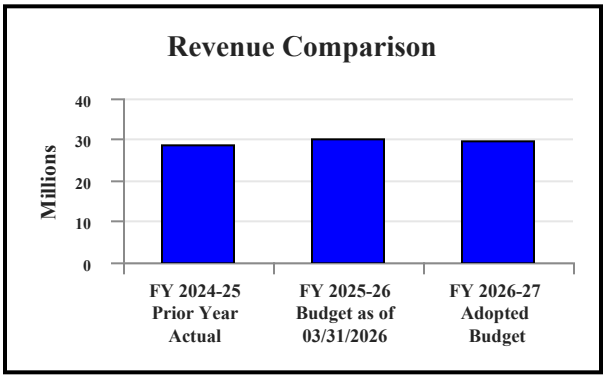
For FY 2025-26, County Gas Tax revenue was budgeted at $5,500,000. This revenue is budgeted at $5,500,000 for FY 2026-27.



Local Option Gas Tax

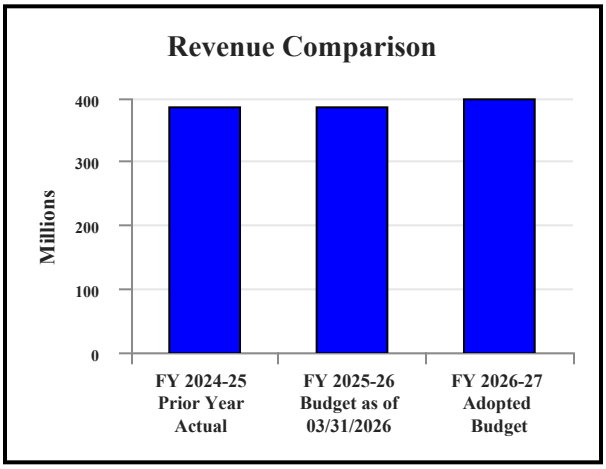
A six-cent per gallon gas tax is levied in Orange County as provided by the Florida legislature. This tax is distributed according to annual population estimates presented by the Bureau of Economic and Business Research. Receipts are collected by the Florida Department of Revenue and distributed monthly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

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



Local Option Tourist Development Tax

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

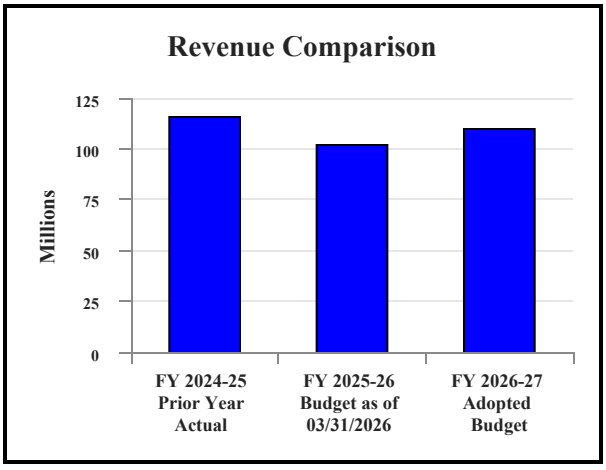


Tourist Development Tax revenue is expected to increase for FY 2025-26 and FY 2026-27. Revenue for the 6% Tourist Development Tax is budgeted at $400,000,000 for FY 2026-27.

Public Service Tax

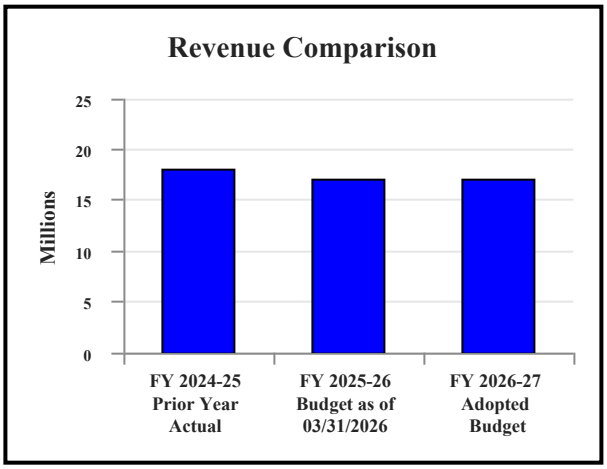
Florida Statutes 166.231 authorizes municipalities and charter counties, such as Orange County, to levy a public service tax.

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



Public Service Tax revenue (excluding the Communications Services Tax) was budgeted at $102,000,000 in FY 2025-26. For FY 2026-27, this revenue is budgeted at $110,000,000.

Communications Services Tax



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

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

Communications Services Tax revenue was budgeted at $17,000,000 in FY 2025-26. For FY 2026-27, this revenue is budgeted at $17,000,000.

Capital Impact Fees

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

Water and Sewer Connection Fee revenue is budgeted at $38.7 million for FY 2026-27, down from $48.1 million budgeted in FY 2025-26. Fire Impact Fee revenue is budgeted at $2.0 million for FY 2026-27, down from $3.0 million in the prior year. Law Enforcement Impact Fee revenue is budgeted at $2.7 million for FY 2026-27, maintaining the prior year level. Transportation Impact Fee revenue (not including capacity reservation fees) is budgeted at $26.4 million for FY 2026-27, up slightly from $25.7 million in the prior year. Parks Impact Fee revenue is budgeted at $7.6 million for FY 2026-27, up from $7.0 million in the prior year. School Impact Fees are a pass-through revenue and the budget for FY 2026-27 is established at $130 million to allow flexibility for revenue growth.

Water and Sewer Service

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

Schedule of Changes Summary by Division - All Funds

Agency Name / Comments	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Constitutional Officers				
BCC Capital Projects	$ 1,979,681	$ 961,522	$ 0	$ 961,522
Board of County Commissioners	4,111,422	5,488,134	8,440	5,496,574
Clerk of Courts	3,129,046	245,000	0	245,000
Comptroller	12,348,354	12,089,308	0	12,089,308
County Mayor	1,445,105	1,444,521	0	1,444,521
Court Administration	2,662,143	2,505,017	0	2,505,017
Property Appraiser	26,963,471	28,033,576	(579,328)	27,454,248
Public Defender	138,109	96,008	0	96,008
Sheriff	468,726,267	483,357,500	0	483,357,500
State Attorney	785,975	385,000	0	385,000
Supervisor of Elections	22,177,610	24,395,371	0	24,395,371
Tax Collector	57,949,213	61,723,734	(813,435)	60,910,299
Total	**$ 602,416,396**	**$ 620,724,691**	**$ (1,384,323)**	**$ 619,340,368**

The Board of County Commissioners budget has been adjusted slightly to reflect increases to District 2 Office operating budget.

The Property Appraiser budget has been adjusted in accordance with their final budget, as approved by the Florida Department of Revenue.

The Tax Collector budget has been adjusted in accordance with computations using updated millages and taxable values for property.

Administration and Fiscal Services				
911 System	$ 31,269,360	$ 30,153,110	$ 0	$ 30,153,110
Fiscal and Business Services	625,910	1,064,451	0	1,064,451
Grants Management Office	406,458	432,427	0	432,427
Human Resources	18,284,786	17,199,495	0	17,199,495
Information Systems and Services	95,990,045	83,107,342	0	83,107,342
Management and Budget	1,871,115	1,980,798	0	1,980,798
Medical Benefits Fund	272,521,128	258,400,000	0	258,400,000
Professional Standards	2,897,166	2,693,885	0	2,693,885
Risk Management Captive	15,781,926	225,000	0	225,000
Risk Management Operations	16,251,269	18,942,133	0	18,942,133
Risk Management Program	99,035,180	107,040,702	0	107,040,702
Total	**$ 554,934,343**	**$ 521,239,343**	**$ 0**	**$ 521,239,343**

No changes have been made to the Adopted Budget.

Agency Name / Comments		FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Administrative Services					
Business Development		$ 1,687,537	$ 1,497,887	$ 0	$ 1,497,887
Capital Projects		15,805,802	4,270,332	0	4,270,332
Facilities Management		301,781,504	154,506,490	0	154,506,490
Fiscal & Operational Support		4,559,392	1,716,623	0	1,716,623
Fleet Management		38,145,214	34,211,105	0	34,211,105
Procurement		4,666,289	4,519,759	0	4,519,759
Real Estate Management		23,495,428	19,935,385	0	19,935,385
	Total	**$ 390,141,166**	**$ 220,657,581**	**$ 0**	**$ 220,657,581**

No changes have been made to the Adopted Budget.

Community & Family Services					
Citizen Resource & Outreach		$ 8,051,416	$ 8,037,196	$ 0	$ 8,037,196
Citizens' Commission for Children		56,343,494	39,815,679	0	39,815,679
Community Action		35,276,516	10,664,414	0	10,664,414
Cooperative Extension Services		4,071,854	1,874,632	0	1,874,632
Fiscal & Operational Support		6,820,789	6,523,798	0	6,523,798
Head Start		26,306,052	27,048,049	(1,399,817)	25,648,232
Mental Health & Homeless Issues		63,737,481	39,690,011	0	39,690,011
Parks & Recreation		165,301,504	130,487,028	3,450,331	133,937,359
Regional History Center		8,985,370	3,850,497	0	3,850,497
Youth and Family Services		30,588,728	24,681,636	1,753,585	26,435,221
	Total	**$ 405,483,204**	**$ 292,672,940**	**$ 3,804,099**	**$ 296,477,039**

The Head Start Division budget reflects a decrease for estimated grant funding.

The Parks and Recreation Division has been adjusted for updated ad valorem projections, updated fund balance projections, and unspent funds due to timing of capital project expenditures that will be rebudgeted in FY 2027.

The Youth and Family Services budget has been adjusted to include a fund balance projection of $1.27 million for the Community Family Service Board Donations Fund (a.k.a. Great Oaks Village), an increase of $952,868 for the Department of Juvenile Justice (DJJ) mandated contribution increasing from $3,840,759 to $4,793,627 for FY 2027 and a decrease of $469,283 for updated grants funding estimates.

Agency Name / Comments	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Convention Center				
Convention Center Capital Planning	$ 407,287,334	$ 341,135,388	$ 0	$ 341,135,388
Convention Center Event Operations	19,978,308	22,192,732	0	22,192,732
Convention Center Facility Operations	46,017,778	49,287,241	0	49,287,241
Convention Center Fiscal & Operational Support	25,514,154	26,484,633	0	26,484,633
Convention Center Non-Operating	567,762,794	416,437,323	385,672,381	802,109,704
Convention Center Sales & Marketing	7,216,186	7,329,575	0	7,329,575
Convention Center Security, Parking & Transportation	11,797,483	13,325,734	0	13,325,734
Total	**$ 1,085,574,037**	**$ 876,192,626**	**$ 385,672,381**	**$1,261,865,007**

The Convention Center budget is increasing by a net of $385.7 million, mostly as a result of the issuance of bond Series 2026 A&B financing for the 5A Expansion Project and the Series 2016 bond refund, but also takes into account higher than anticipated revenue collections, and updated operating and capital expenditures to balance the budget.

Corrections				
Community Corrections	$ 20,583,791	$ 19,801,083	$ 2,548,768	$ 22,349,851
Corrections Admin / Command	9,945,054	10,742,557	0	10,742,557
Corrections CIP	48,661,675	7,090,000	0	7,090,000
Corrections Support Services	22,338,828	19,686,175	(146,548)	19,539,627
Fiscal & Operational Support	13,619,390	8,390,090	(21,000)	8,369,090
In-Custody Security Operations	82,568,644	91,206,818	(21,974)	91,184,844
In-Custody Support Services	62,621,541	60,945,623	0	60,945,623
Inmate Administrative Services	17,310,110	17,486,083	(40,000)	17,446,083
Total	**$ 277,649,033**	**$ 235,348,429**	**$ 2,319,246**	**$ 237,667,675**

The Corrections Department budget has been adjusted for updated fund balance projections for the Inmate Welfare Fund, plus the reallocation of funds from the General Fund to the Inmate Welfare Fund to cover inmate welfare related expenses.

Fire Rescue				
Fire Communication	$ 16,701,939	$ 15,289,014	$ 0	$ 15,289,014
Fire Logistics Division	156,885,319	67,344,973	32,800,000	100,144,973
Fire Operations	287,622,658	291,994,123	0	291,994,123
Fire Planning & Technical Services	14,664,526	15,518,111	0	15,518,111
Fire Training	9,442,882	8,352,951	0	8,352,951
Fiscal & Operational Support	121,844,378	97,775,423	4,023,750	101,799,173
Office of Emergency Management	2,633,639	1,942,302	0	1,942,302
State Fire Control	24,700	24,700	0	24,700
Total	**$ 609,820,041**	**$ 498,241,597**	**$ 36,823,750**	**$ 535,065,347**

The Fire Rescue Department budget is increasing by $36.8 million, as a result of updated ad valorem projections, fund balance projections, updated municipal interlocal agreements revenue projections for fire services, and unspent funds due to timing of capital project expenditures that will be rebudgeted in FY 2027. Additional adjustments include a $5.3 million increase to payments to other government agencies for the Public Emergency Medical Transportation (PEMT) Intergovernmental Transfer (IGT) due to the expected FY 2026 payment being moved to FY 2027.

Agency Name / Comments		FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Health Services					
Animal Services		$ 74,353,818	$ 34,563,056	$ 0	$ 34,563,056
Corrections Health Services		44,488,635	45,537,075	0	45,537,075
Drug Free Community Office		23,867,014	24,793,813	(129,151)	24,664,662
Fiscal & Operational Support		624,542,721	620,957,168	(488,750)	620,468,418
Health EMS		3,327,364	3,105,481	0	3,105,481
Medical Clinic		45,199,505	44,491,197	0	44,491,197
Medical Examiner		14,503,368	29,309,162	0	29,309,162
Mosquito Control		6,144,815	4,103,816	0	4,103,816
	Total	**$ 836,427,240**	**$ 806,860,768**	**$ (617,901)**	**$ 806,242,867**

The Health Services Department budget reflects a decrease for updated grants funding.

Planning, Environmental & Development Services					
Building Safety		$ 45,551,200	$ 38,256,505	$ 0	$ 38,256,505
Environmental Protection		141,182,704	72,118,679	(546,764)	71,571,915
Fiscal & Operational Support		10,749,451	9,926,093	0	9,926,093
Housing and Community Development		460,528,713	150,123,638	(2,471,193)	147,652,445
Neighborhood Services		18,060,918	15,855,931	0	15,855,931
Planning		9,414,970	4,711,049	0	4,711,049
Zoning		4,654,927	4,516,558	0	4,516,558
	Total	**$ 690,142,883**	**$ 295,508,453**	**$ (3,017,957)**	**$ 292,490,496**

The Environmental Protection Division budget has been adjusted for updated fund balance projections for the Air Pollution Control Fund.

The Housing and Community Development Division budget has been adjusted for updated fund balance projections for Local Housing Assistance (SHIP) fund and action plans submitted to U.S. Department of Housing and Urban Development (HUD) for various grants. Also included is a $300,000 General Fund rebudget due to the timing of the lease office relocation, which could not be finalized in the current fiscal year and will be completed in FY 2027.

Public Works					
Development Engineering		$ 7,106,627	$ 7,039,192	$ 0	$ 7,039,192
Fiscal & Operational Support		26,256,884	19,512,420	0	19,512,420
Highway Construction		4,477,982	4,303,531	0	4,303,531
Public Works Engineering		357,340,995	180,298,962	0	180,298,962
Public Works Reserves & Refunds		229,359,257	180,730,039	(35,831,982)	144,898,057
Public Works Stormwater Mgt.		51,908,490	33,158,514	0	33,158,514
Roads & Drainage		170,927,025	154,365,727	0	154,365,727
Traffic Engineering		67,192,408	37,911,611	0	37,911,611
Transportation Planning		11,010,110	12,400,520	0	12,400,520
	Total	**$ 925,579,778**	**$ 629,720,516**	**$ (35,831,982)**	**$ 593,888,534**

The Public Works Department budget has been adjusted for updated fund balance projections and unspent funds due to timing of capital project expenditures that will be rebudgeted in FY 2027.

Agency Name / Comments		FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Utilities					
Fiscal & Operational Support		$ 167,676,691	$ 357,020,471	$ (120,643,040)	$ 236,377,431
Solid Waste Management		363,439,409	382,717,552	0	382,717,552
Utilities Customer Service		24,275,164	24,542,316	0	24,542,316
Utilities Engineering		381,132,768	278,914,981	0	278,914,981
Utilities Field Services		77,814,241	68,362,572	0	68,362,572
Water Reclamation		72,889,663	67,119,188	0	67,119,188
Water Utilities		45,327,614	43,474,004	0	43,474,004
	Total	**$ 1,132,555,550**	**$ 1,222,151,084**	**$ (120,643,040)**	**$1,101,508,044**

The Utilities Department budgeted fund balance is decreasing primarily as a result of not issuing bonds in FY 2026, a decrease in total expenditures, and an adjustment for projected rollovers.

Capital Projects					
Capital Improvements Bond Fund		$ 0	$ 145,231,900	$ 0	$ 145,231,900
Capital Projects Fund Reserves		81,176,520	383,734,252	(101,042,940)	282,691,312
	Total	**$ 81,176,520**	**$ 528,966,152**	**$ (101,042,940)**	**$ 427,923,212**

The Capital Projects Fund Reserves, which includes Provision for CIP Rebudgets, has been adjusted for updated fund balance projections and rebudget amounts for capital improvement projects that are underway, but not yet completed.

MSTUs					
MSTU / MSBU Funds		$ 48,133,672	$ 48,317,315	$ (4,283)	$ 48,313,032
Orange Blossom Trail MSTU		765,148	864,422	(1,135)	863,287
Orange Blossom Trail Neighborhood		1,437,620	1,178,017	(502)	1,177,515
Orlando Central Park Drainage		4,116,389	4,694,676	(116)	4,694,560
	Total	**$ 54,452,829**	**$ 55,054,430**	**$ (6,036)**	**$ 55,048,394**

MSTU group budget changes reflect changes in taxable values, fund balance, and Tax Collector fee adjustments.

Agency Name / Comments		FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Other Appropriations					
American Rescue Plan Funds		$ 19,902,817	$ 0	$ 0	$ 0
Arts & Science Agencies		1,614,567	1,639,044	0	1,639,044
Charter Review		73,431	122,524	0	122,524
East Central Florida Regional Planning		315,767	320,880	0	320,880
Interfund Transfers		73,187,434	81,605,461	1,687,879	83,293,340
LYNX		101,875,909	115,449,186	0	115,449,186
MetroPlan		557,341	564,392	0	564,392
Non-Departmental		57,697,704	53,225,984	(612,523)	52,613,461
OBT Crime Prevention Fund		184,081	189,258	0	189,258
Reserves - General Fund		144,356,431	133,861,335	(3,547,863)	130,313,472
SunRail		14,514,019	14,966,150	0	14,966,150
Sunshine Corridor		500,000	0	0	0
	Total	**$ 414,779,501**	**$ 401,944,214**	**$ (2,472,507)**	**$ 399,471,707**

The increase in Interfund Transfers from the General Fund is due to an increase in transfer to the Orange Blossom Trail CRA and the International Drive CRA due to an increase in taxable value for the CRAs.

The Non-Departmental budget includes taxable value adjustments for the CRAs.

Reserves-General Fund equates to 7.5% of the total General Fund budget. The increase represents the net effect of all revenue and expenditure adjustments within the General Fund.

Other Court Funds					
Court Facilities		$ 8,193,514	$ 7,930,575	$ 46,000	$ 7,976,575
Court Technology		13,112,697	11,658,917	0	11,658,917
Juvenile Court Programs		285,878	268,291	0	268,291
Law Library		215,508	166,725	0	166,725
Legal Aid Programs		1,583,661	1,567,371	0	1,567,371
Local Court Programs		2,067,201	1,814,373	0	1,814,373
	Total	**$ 25,458,459**	**$ 23,406,252**	**$ 46,000**	**$ 23,452,252**

The Court Facilities budget has been adjusted for updated fund balance and the timing of capital project expenditures that will be rebudgeted in FY 2027.

Agency Name / Comments	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Work Session Budget	FY 2026-27 Adopted Adjustments	FY 2026-27 Adopted Budget
Other Offices				
Agenda Development	$ 393,159	$ 423,375	$ 0	$ 423,375
Arts and Cultural Affairs	904,937	995,976	0	995,976
County Administrator	3,138,985	3,137,466	0	3,137,466
County Attorney	6,138,380	6,215,947	0	6,215,947
Economic, Trade, & Tourism Development	7,483,841	7,202,655	120,000	7,322,655
Innovation	5,406,296	1,223,046	700,000	1,923,046
Innovation & Emerging Technologies	940,391	868,293	0	868,293
Legislative Affairs	962,694	935,764	28,151	963,915
Office of Communications	10,179,029	7,218,678	0	7,218,678
Sustainability and Resilience Officer	1,218,154	1,144,122	0	1,144,122
Total	**$ 36,765,866**	**$ 29,365,322**	**$ 848,151**	**$ 30,213,473**

The Economic Trade & Tourism budget is increasing by a net of $120,000 for missing operating expenditure adjustments for economic and film grant programs that did not get budgeted as part of the budget work session.

The Innovation budget has been adjusted to include a rebudget of $700,000 for equipment that was not acquired in the current fiscal year but will be purchased in FY 2027.

The Legislative Affairs budget is increasing by $28,151 due to salary adjustments for authorized positions that did not get budgeted as part of the original proposed budget.

Special Revenue				
Donations Fund	$ 108,468	$ 97,595	$ 0	$ 97,595
Drivers Safety Education	571,767	522,975	0	522,975
Drug Abuse Trust Fund	240,714	234,553	0	234,553
Int'l Drive Bus Service MSTU	7,234,681	7,160,026	15,832	7,175,858
Int'l Drive CRA	125,224,100	130,356,600	1,719,633	132,076,233
Int'l Drive Planning MSTU	3,400,513	3,432,600	5,738	3,438,338
North I-Drive Improvement MSTU	286,946	299,408	725	300,133
Orange Blossom Trail CRA	9,498,161	8,306,175	6,462	8,312,637
Public Service Tax	241,311,068	243,515,200	(9,500,000)	234,015,200
Sales Tax	695,749,894	713,393,150	0	713,393,150
School Impact Fees	123,547,500	123,547,500	0	123,547,500
Special Tax MSTU	341,969,258	373,115,000	0	373,115,000
	$ 1,549,143,070	**$ 1,603,980,782**	**$ (7,751,610)**	**$1,596,229,172**

The International Drive Bus Service, International Drive Planning, and North I-Drive Improvement MSTU Funds, the International Drive CRA, and the Orange Blossom Trail CRA have been adjusted for increase in taxable value.

The Public Service Tax Fund has been lowered by $9.5 million due to estimated lower revenue projections. Duke Energy was levying a special hurricane surcharge to cover expenses for prior hurricanes that is no longer being charged, which is resulting in lower revenue collections.

County Total	**$ 9,672,499,916**	**$ 8,862,035,180**	**$ 156,745,331**	**$9,018,780,511**

Budgeted Fund Structure

Fund Group / Fund	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	$ 1,398,084,063	$ 1,841,153,344	$ 1,831,496,955	(0.5)%
Total:	**$ 1,398,084,063**	**$ 1,841,153,344**	**$ 1,831,496,955**	**(0.5)%**
Special Revenue Funds				
911 Fee	$ 9,428,272	$ 31,269,360	$ 30,153,110	(3.6)%
Air Pollution Control	1,423,446	1,642,968	1,591,260	(3.1)%
Air Quality Improvement	52,193	527,757	498,000	(5.6)%
Aquatic Weed (Non-Tax) Districts	154,216	1,878,001	2,002,081	6.6 %
Aquatic Weed (Tax) Districts	687,877	10,725,895	8,993,724	(16.1)%
Boating Improvement Program	131,550	2,149,787	2,205,058	2.6 %
Bridgewater Village Adeq. Public Facil.	0	0	156,437	0.0 %
Building Safety	28,420,058	45,551,200	38,256,505	(16.0)%
Conservation Trust and Subfunds	1,085,173	14,738,416	12,277,250	(16.7)%
Constitutional Gas Tax	6,400,708	76,707,510	32,656,650	(57.4)%
Court Facilities	6,372,181	8,193,514	7,976,575	(2.6)%
Court Technology	7,585,620	13,112,697	11,658,917	(11.1)%
Crime Prevention ORD 98-01	33,161	155,121	155,121	0.0 %
Cyber Safety	0	1,885	1,885	0.0 %
Driver Education Safety Trust Fund	559,030	571,767	522,975	(8.5)%
Drug Abuse Trust Fund	242,916	240,714	234,553	(2.6)%
Energy Efficiency Renew Energy & Conservation	0	16,635	16,635	0.0 %
Federal Grant Funds	203,130,539	479,121,875	91,595,970	(80.9)%
Health Services Trust Funds	312,221	1,108,351	565,035	(49.0)%
I-Drive MSTU Funds	9,863,789	10,922,140	10,914,329	(0.1)%
Inmate Commissary Fund	1,645,632	10,402,161	12,956,510	24.6 %
Intergovernmental Radio Communications Funds	698,374	3,424,632	2,622,401	(23.4)%
International Drive CRA	15,401,281	224,156,900	157,852,210	(29.6)%
Juvenile Court Programs	230,731	285,878	268,291	(6.2)%
Law Enf. Federal Forfeiture Funding	(27,927)	1,222,350	642,500	(47.4)%
Law Enforce Educ-Corrections	222,063	1,365,675	1,306,420	(4.3)%
Law Enforcement / Education Sheriff	290,757	1,104,445	1,058,750	(4.1)%
Law Enf. Justice Federal Forfeiture	510,442	2,315,199	1,522,500	(34.2)%
Law Enforcement/Confiscated Prop	645,748	3,327,484	3,193,750	(4.0)%
Law Library	145,703	215,508	166,725	(22.6)%
Legal Aid Programs	1,524,401	1,583,661	1,567,371	(1.0)%
Local Court Programs	1,659,382	2,067,201	1,814,373	(12.2)%
Local Housing Asst (SHIP)	16,335,127	19,508,455	11,679,253	(40.1)%
Local Option Gas Tax	58,198,702	97,469,279	76,398,250	(21.6)%
Local Provider Participation Fund	(2,906,402)	593,842,827	597,106,407	0.5 %
Mandatory Refuse Collection	63,858,313	149,641,698	159,028,461	6.3 %
Municipal Service Districts	29,422,273	76,685,460	70,585,427	(8.0)%
OBT Comm Redev Area Trust Fund	731,778	9,498,161	8,312,637	(12.5)%
OC Fire Prot & EMS/MSTU	296,909,251	579,924,070	525,674,186	(9.4)%
Opioid Settlement Funds	79,902	2,150,985	237,500	(89.0)%
Orange Blossom Trail NID 90-24	132,587	184,081	189,258	2.8 %
Parks Fund	65,224,781	93,820,917	87,436,664	(6.8)%
Pharmaceutical Settlement Funds	3,033,885	19,261,627	22,658,631	17.6 %
Pine Hills Local Govt NID	25,603	660,427	660,427	0.0 %
Pine Ridge Traffic Control	12,884	64,164	64,164	0.0 %
Pollutant Storage Tank	0	153,467	233,077	51.9 %

Budgeted Fund Structure

Fund Group / Fund	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Public Service Tax	0	241,311,068	234,015,200	(3.0)%
School Impact Fees	64,524,312	123,547,500	123,547,500	0.0 %
Special Tax MSTU	297,340,812	341,969,258	373,115,000	9.1 %
State Grant Funds	6,175,692	36,640,864	6,541,640	(82.1)%
Teen Court	484,616	1,002,438	942,250	(6.0)%
Transportation Trust	156,058,806	250,450,221	205,625,070	(17.9)%
Tree Replacement Trust	268,644	1,777,695	900,481	(49.3)%
Water and Navigation Funds	1,243,951	24,805,670	17,914,016	(27.8)%
Total:	**$ 1,355,985,054**	**$ 3,614,477,019**	**$ 2,960,269,370**	**(18.1)%**
Debt Service & Trust Funds				
Capital Improvement Bonds	$ 0	$ 0	$ 145,231,900	0.0 %
Public Service Tax Bonds	98,565,025	0	0	0.0 %
Sales Tax Trust Fund	196,291,150	695,749,894	713,393,150	2.5 %
Total:	**$ 294,856,175**	**$ 695,749,894**	**$ 858,625,050**	**23.4 %**
Enterprise Funds				
Convention Center Funds	$ 426,622,328	$ 1,085,574,037	$ 1,261,865,007	16.2 %
Other Enterprise Funds	3,924,113	38,611,445	0	(100.0)%
Solid Waste System	77,599,517	213,797,711	223,689,091	4.6 %
Water Utilities System	433,232,281	708,076,814	718,790,492	1.5 %
Water Utilities System MSTUs	2,223,932	2,243,889	2,015,467	(10.2)%
Total:	**$ 943,602,171**	**$ 2,048,303,896**	**$ 2,206,360,057**	**7.7 %**
Internal Service Funds				
Employees Benefits	$ 158,179,677	$ 272,521,128	$ 258,400,000	(5.2)%
Fleet Management Dept	22,234,928	38,145,214	34,211,105	(10.3)%
Risk Management Captive Program	105,524	15,781,926	225,000	(98.6)%
Risk Management Program	33,485,675	115,286,449	125,982,835	9.3 %
Total:	**$ 214,005,804**	**$ 441,734,717**	**$ 418,818,940**	**(5.2)%**
Capital Construction Funds				
Fire Impact Fees	$ 880,043	$ 18,243,950	$ 6,842,500	(62.5)%
Horizons West Village H Adequate Public Facility	1,785,088	1,385,019	893,225	(35.5)%
Lakeside Village Adequate Public Facility	0	702,066	10,000	(98.6)%
Law Enforce Impact Fees	1,604,958	11,208,697	2,855,000	(74.5)%
Misc Construction Projects	105,988,723	666,225,905	494,685,503	(25.7)%
Parks & Recreation Impact Fees	12,847,181	53,319,638	44,295,637	(16.9)%
Transportation - Deficient Segment Funds	1,729,235	65,224,379	58,687,824	(10.0)%
Transportation Impact Fees	30,426,061	214,771,392	134,940,450	(37.2)%
Total:	**$ 155,261,289**	**$ 1,031,081,046**	**$ 743,210,139**	**(27.9)%**
County Total:	**$ 4,361,794,556**	**$ 9,672,499,916**	**$ 9,018,936,948**	**(6.8)%**

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

BUDGET SUMMARY
ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS FISCAL YEAR 2026-27

CLASSIFICATION REVENUES:	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds	Special Tax Equalization Fund	Debt Service Funds	Capital Construction Funds	Other Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Ad Valorem Taxes	$ 1,017,194,781	$ 0	$ 0	$ 378,052,670	$ 239,968,823	$ 0	$ 56,593,266	$ 60,685,021	$ 0	$ 0	$ 1,752,494,561
Other General Taxes	2,001,000	1,400,000	0	0	17,000,000	0	0	139,800,000	400,000,000	0	560,201,000
Permits and Fees	1,437,300	2,000,000	0	3,700,000	0	0	42,679,720	810,742,391	41,547,729	0	902,107,140
Shared Revenues	1,591,500	8,125,000	0	430,000	0	316,975,000	0	26,247,607	0	0	353,369,107
Grants	2,589,259	0	80,574,362	0	0	0	0	0	0	0	83,163,621
Service Charges	66,119,579	1,668,000	0	52,351,684	0	0	0	126,888,700	476,316,129	207,874,921	931,219,013
Fines and Forfeitures	1,357,650	6,508,500	0	0	0	0	0	2,865,546	33,453	0	10,765,149
Interest and Other	17,985,348	9,100	11,523,248	1,150,500	20,000	104,000	6,713,715	14,336,088	36,398,252	15,826,100	104,066,351
Total Revenues	1,110,276,417	19,710,600	92,097,610	435,684,854	256,988,823	317,079,000	105,986,701	1,181,565,353	954,295,563	223,701,021	4,697,385,942
Less: Statutory Deduction	(57,493,819)	(985,530)	0	(21,969,843)	(12,899,441)	(15,853,950)	(5,299,333)	(59,078,431)	(47,714,780)	(780,055)	(222,075,182)
Net Revenues	$ 1,052,782,598	$ 18,725,070	$ 92,097,610	$ 413,715,011	$ 244,089,382	$ 301,225,050	$ 100,687,368	$ 1,122,486,922	$ 906,580,783	$ 222,920,966	$ 4,475,310,760
NON-REVENUES:											
Interfund Transfers	$ 465,951,958	$ 146,800,000	$ 6,040,000	$ 0	$ 119,574,618	$ 0	$ 137,121,900	$ 117,107,353	$ 2,004,577	$ 0	$ 994,600,406
Bond/Loan Proceeds	0	0	0	0	0	85,000,000	0	0	296,000,000	0	381,000,000
Other Sources	39,600,000	0	0	3,712,000	1,000,000	0	0	8,393	0	0	44,320,393
Fund Balance	273,162,399	40,100,000	0	108,247,175	8,451,000	472,400,000	505,557,308	517,958,399	1,001,774,697	195,897,974	3,123,548,952
TOTALS	$ 1,831,496,955	$ 205,625,070	$ 98,137,610	$ 525,674,186	$ 373,115,000	$ 858,625,050	$ 743,366,576	$ 1,757,561,067	$2,206,360,057	$ 418,818,940	$ 9,018,780,511
EXPENDITURES/EXPENSES:											
General Government	$ 432,661,057	$ 0	$ 0	$ 0	$ 0	$ 0	$ 82,760,001	$ 28,075,194	$ 0	$ 0	$ 543,496,252
Public Safety	750,629,822	0	1,192,365	446,043,867	0	0	56,727,000	111,530,804	0	0	1,366,123,858
Physical Environment	19,295,826	11,519,190	0	0	0	0	8,201,028	158,706,968	618,225,767	0	815,948,779
Transportation	130,415,336	175,969,784	0	0	0	0	138,389,984	140,101,418	0	0	584,876,522
Economic Environment	95,883,130	0	46,760,585	0	0	0	0	22,912,729	655,791,754	0	821,348,198
Human Services	181,748,888	0	47,851,524	0	0	0	20,700,000	721,159,388	0	0	971,459,800
Internal Services	0	0	0	0	0	0	0	0	0	317,179,066	317,179,066
Culture and Recreation	7,186,084	0	0	0	0	0	23,827,132	76,083,581	15,319,569	0	122,416,366
Total Expenditures/Expenses	$ 1,617,820,143	$ 187,488,974	$ 95,804,474	$ 446,043,867	$ 0	$ 0	$ 330,605,145	$ 1,258,570,082	$1,289,337,090	$ 317,179,066	$ 5,542,848,841
NON-EXPENSE DISBURSEMENTS:											
Debt Service	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,580,069	$ 0	$ 0	$ 102,187,597	$ 0	$ 128,767,666
Interfund Transfers	83,293,340	220,000	2,333,136	0	373,115,000	358,721,640	0	157,662,216	19,255,074	0	994,600,406
Reserves	130,383,472	17,916,096	0	79,630,319	0	473,323,341	412,761,431	341,328,769	795,580,296	101,639,874	2,352,563,598
TOTALS	$ 1,831,496,955	$ 205,625,070	$ 98,137,610	$ 525,674,186	$ 373,115,000	$ 858,625,050	$ 743,366,576	$ 1,757,561,067	$2,206,360,057	$ 418,818,940	$ 9,018,780,511

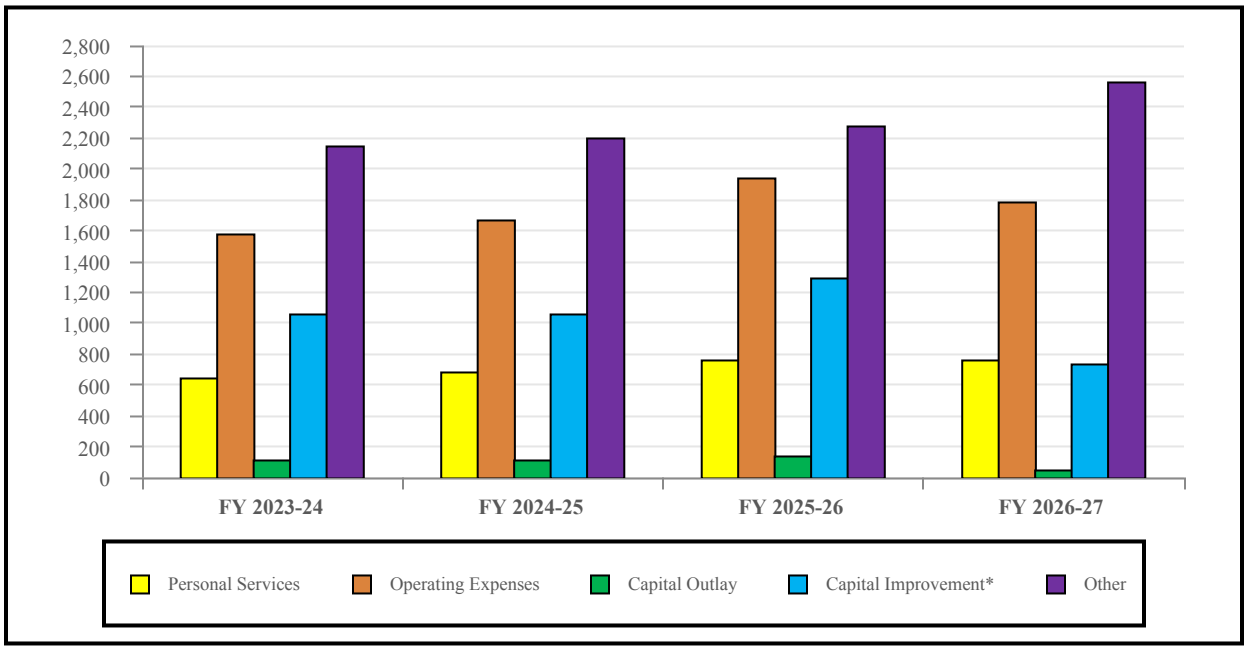
Millages:

County Wide	4.4347	Apopka-Vineland Improvements	0.6000	Lake Jean	0.0103
Special Tax Equal. MSTU	1.8043	Bass Lake	0.8878	Lake Jessamine	0.6545
Orange County Fire & EMS	2.8437	Big Sand Lake	0.1378	Lake Killarney	0.8613
OBT Corridor Imp.	0.5932	Lake Holden	2.5337	Lake Mary	3.0000
OBT Neighborhoods Imp.	0.2554	Lake Irma	0.6200	Lake Ola	2.0000
Orlando Central Park MSTU	1.1549	Little Lake Fairview	0.5000	Lake Pickett	1.7597
I-Drive Master Transit	0.2334	South Lake Fairview	0.0171	Lake Price	1.0719
I-Drive Bus Service	0.7523	Lake Conway	0.5750	Lake Rose	0.7594
N. I-Drive Improvements	0.1601	Windermere Navigation	0.2528	Lake Sue	1.2500

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

FUNDING PER CAPITA BY OBJECT CATEGORY

FY 2023-24 Through FY 2026-27



	Modified Budget FY 2023-24	Funding Per Capita FY 2023-24	Modified Budget FY 2024-25	Funding Per Capita FY 2024-25	Modified Budget FY 2025-26	Funding Per Capita FY 2025-26	Adopted Budget FY 2026-27	Funding Per Capita FY 2026-27
Personal Services	$ 950,761,072	$ 642	$1,024,229,399	$ 686	$1,150,517,081	$ 761	$ 1,169,624,065	$ 761
Operating Expenses	2,337,152,910	$ 1,578	2,479,276,200	$ 1,661	2,919,821,731	$ 1,932	2,736,331,478	$ 1,781
Capital Outlay	157,034,580	$ 106	170,658,703	$ 114	212,656,966	$ 141	62,116,803	$ 40
Capital Improvement*	1,557,069,872	$ 1,051	1,582,091,326	$ 1,060	1,957,420,416	$ 1,295	1,124,653,061	$ 732
Other (Includes debt service, grants, reserves, non-operating, and interfund transfers)	3,186,548,147	$ 2,151	3,280,120,712	$ 2,197	3,432,083,722	$ 2,271	3,926,055,104	$ 2,556
TOTAL	**$8,188,566,581**	**$ 5,528**	**$8,536,376,340**	**$ 5,718**	**$9,672,499,916**	**$ 6,400**	**$ 9,018,780,511**	**$ 5,870**

	FY 2023-24	FY 2024-25	FY 2025-26	Projected FY 2026-27
Population**	1,481,321	1,492,951	1,511,568	1,536,045
BCC Employees	8,178	8,288	8,337	8,378
Constitutional Officers Employees	3,406	3,459	3,510	3,548

* Capital Improvement budgets fluctuate from year to year and do not follow traditional linear patterns depending on project schedules.

** Population Source: 2024 University of Florida Bureau of Economic and Business Research (BEBR).

Modified Budgets are as of October of the subsequent fiscal year and are presented for comparison, and the Adopted Budget is as of 10/01/2026.

How the County Allocates Money

Orange County Government	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
General Government	$ 485,118,157	$ 690,716,258	$ 543,496,252	(21.3)%
Board of County Commissioners, Constitutional Officers, County Administrator, Procurement, Office of Management and Budget, Human Resources, Technology, Facilities Management, Non-Departmental Expenditures, Planning, and Legal				
Public Safety	$ 1,027,511,958	$ 1,514,803,069	$ 1,366,123,858	(9.8)%
Sheriff, Corrections, Law Enforcement Impact Fees, Fire Impact Fees, Fire Rescue Services, Medical Examiner, Emergency Management, Emergency Medical Services, Building, and Zoning				
Physical Environment	$ 613,775,702	$ 948,237,395	$ 815,948,779	(14.0)%
Solid Waste, Mandatory Refuse, Lake District MSTUs / MSBUs, Water and Wastewater Utilities, Air Pollution Control, Environmental Protection, Retention Ponds, and Cooperative Extension				
Transportation	$ 410,605,153	$ 803,382,434	$ 584,876,522	(27.2)%
Traffic Engineering, Local Option Gas Tax, Roads and Drainage, Highway Construction, Street Light Districts, Transportation Impact Fees, Transit Authority (LYNX), and Engineering				
Economic Environment	$ 443,238,234	$ 1,215,734,125	$ 821,348,198	(32.4)%
Veterans Services, Community Development, Convention Center, and Office of Economic Development				
Human Services	$ 308,847,365	$ 1,090,006,681	$ 971,459,800	(10.9)%
Medical Clinic, Social Services, Great Oaks Village, Human Service Agencies, Head Start, and Citizens' Commission for Children				
Culture & Recreation	$ 103,041,272	$ 193,015,153	$ 122,416,366	(36.6)%
Parks and Recreation and Cultural Agencies				

How the County Allocates Money

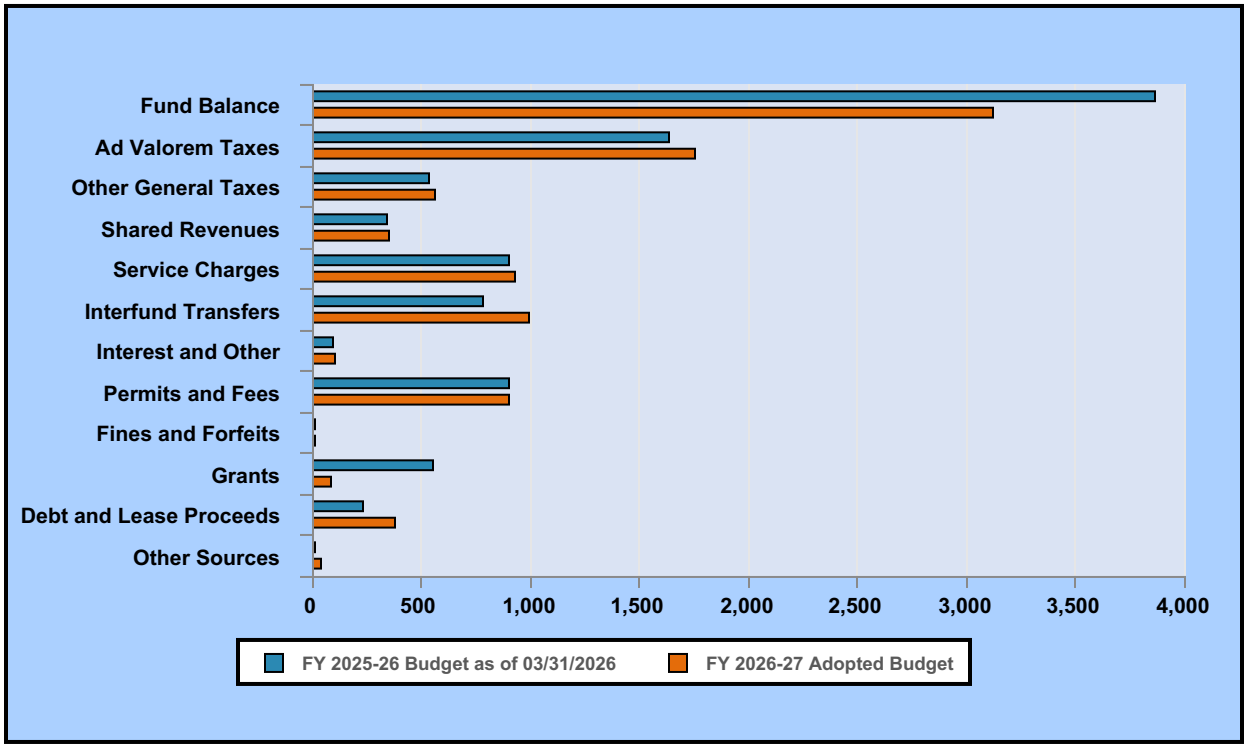
Orange County Government	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Interfund Transfers	$ 662,103,963	$ 789,385,432	$ 994,600,406	26.0 %
Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services				
Debt Service	$ 93,518,196	$ 179,078,510	$ 128,767,666	(28.1)%
The expense of retiring such debts as loans and bond issues				
Reserves	$ 0	$ 1,923,231,289	$ 2,352,563,598	22.3 %
An account used to indicate that a portion of a fund's balance is legally restricted or designated for a specific purpose, and is therefore, not available for general appropriation				
Internal Service	$ 214,034,557	$ 324,909,570	$ 317,179,066	(2.4)%
Risk Management, Employee Medical Benefits, and Fleet Management				
Grand Total	**$ 4,361,794,557**	**$ 9,672,499,916**	**$ 9,018,780,511**	**(6.8)%**

Allocations by Fund Type	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Capital Construction Funds	$ 155,261,290	$ 1,031,081,046	$ 743,366,576	(27.9)%
Debt Service Funds	294,856,175	695,749,894	858,625,050	23.4 %
Enterprise Funds	943,602,171	2,048,303,896	2,206,360,057	7.7 %
General Fund and Sub Funds	1,398,084,064	1,841,153,344	1,831,496,955	(0.5)%
Internal Service Funds	214,005,804	441,734,717	418,818,940	(5.2)%
Special Revenue Funds	1,355,985,053	3,614,477,019	2,960,112,933	(18.1)%
Grand Total	**$ 4,361,794,557**	**$ 9,672,499,916**	**$ 9,018,780,511**	**(6.8)%**

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

Sources of Funds
Countywide
FY 2025-26 vs. FY 2026-27

(Chart - $'s in millions)

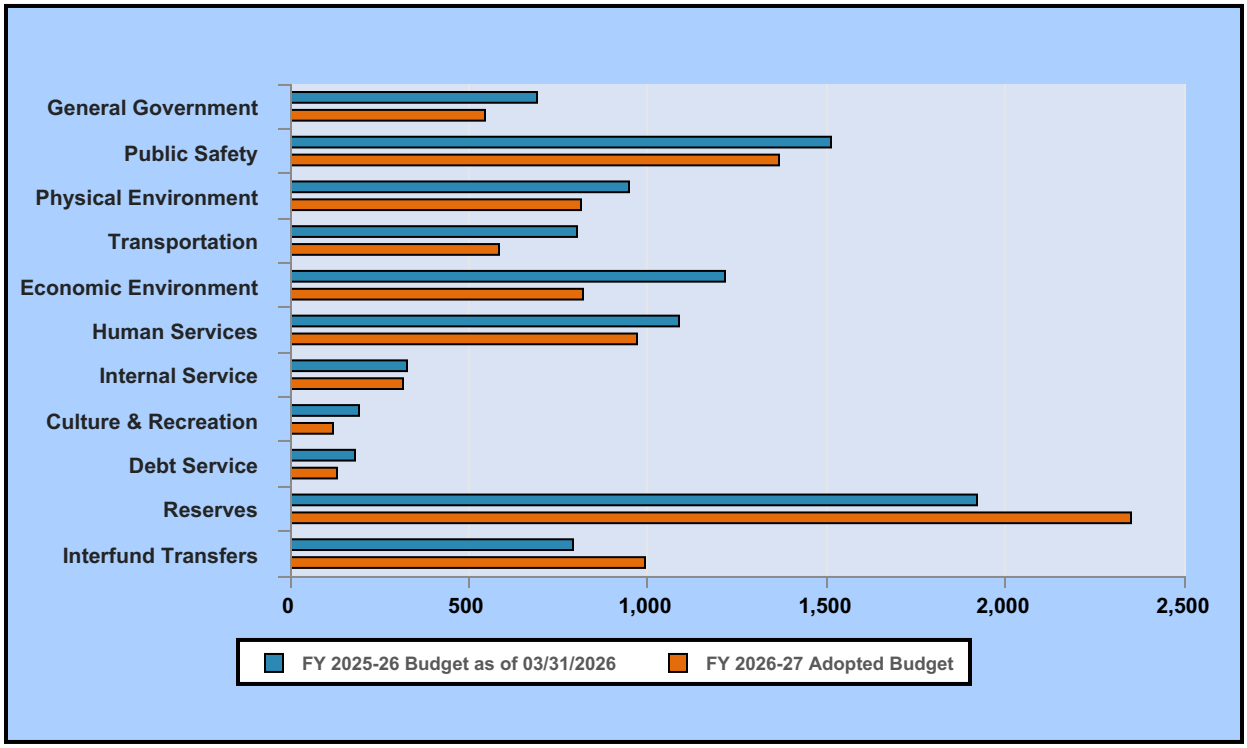


Sources	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Adopted Budget	Percent of Total
Fund Balance	$ 3,863,639,272	39.9 %	$ 3,123,548,952	34.8 %
Ad Valorem Taxes	1,634,621,538	16.9 %	1,752,494,561	19.4 %
Other General Taxes	537,609,000	5.6 %	560,201,000	6.2 %
Shared Revenues	342,542,710	3.5 %	353,369,107	3.9 %
Service Charges	902,919,101	9.3 %	931,219,013	10.3 %
Interfund Transfers	787,368,960	8.1 %	994,600,406	11.0 %
Interest and Other	93,676,961	1.0 %	104,066,351	1.2 %
Permits and Fees	904,979,720	9.4 %	902,107,140	10.0 %
Fines and Forfeits	9,729,673	0.1 %	10,765,149	0.1 %
Grants	559,123,321	5.8 %	83,163,621	0.9 %
Debt and Lease Proceeds	232,383,391	2.4 %	381,000,000	4.2 %
Other Sources	16,042,036	0.2 %	44,320,393	0.5 %
5% Statutory Deduction*	(212,135,767)	(2.2 %)	(222,075,182)	(2.5 %)
Total Revenues	**$ 9,672,499,916**	**100.0 %**	**$ 9,018,780,511**	**100.0 %**

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

Uses of Funds
Countywide
FY 2025-26 vs. FY 2026-27

(Chart - $'s in millions)



Uses	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Adopted Budget	Percent of Total
General Government	$ 690,716,258	7.1 %	$ 543,496,252	6.0 %
Public Safety	1,514,803,069	15.7 %	1,366,123,858	15.1 %
Physical Environment	948,237,395	9.8 %	815,948,779	9.0 %
Transportation	803,382,434	8.3 %	584,876,522	6.5 %
Economic Environment	1,215,734,125	12.6 %	821,348,198	9.1 %
Human Services	1,090,006,681	11.3 %	971,459,800	10.8 %
Internal Service	324,909,570	3.4 %	317,179,066	3.5 %
Culture & Recreation	193,015,153	2.0 %	122,416,366	1.4 %
Debt Service	179,078,510	1.9 %	128,767,666	1.4 %
Reserves	1,923,231,289	19.9 %	2,352,563,598	26.1 %
Interfund Transfers	789,385,432	8.2 %	994,600,406	11.0 %
Total Expenditures	**$ 9,672,499,916**	**100.0 %**	**$ 9,018,780,511**	**100.0 %**

General Fund Comparison

Dept / Division	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Constitutional Officers				
Board of County Commissioners	$ 3,580,414	$ 4,111,422	$ 5,496,574	33.7 %
Clerk of Courts	183,733	245,000	245,000	0.0 %
Comptroller	10,571,707	12,348,354	12,089,308	(2.1) %
County Mayor	1,153,045	1,445,105	1,444,521	0.0 %
Court Administration	1,056,680	1,504,529	1,469,689	(2.3) %
Property Appraiser	25,952,377	26,963,471	27,454,248	1.8 %
Public Defender	51,637	92,572	96,008	3.7 %
Sheriff	384,297,762	423,303,725	470,000,000	11.0 %
State Attorney	23,083	85,000	85,000	0.0 %
Supervisor of Elections	19,148,367	22,177,610	24,395,371	10.0 %
Tax Collector	52,140,401	57,949,213	60,910,299	5.1 %
Total:	**$ 498,159,206**	**$ 550,226,001**	**$ 603,686,018**	**9.7 %**
Administration and Fiscal Services				
Fiscal and Business Services	$ 534,622	$ 625,910	$ 1,064,451	70.1 %
Grants Management Office	1,683	406,458	432,427	6.4 %
Human Resources	13,465,597	16,076,228	16,199,495	0.8 %
Information Systems and Services	63,323,220	80,125,783	74,074,941	(7.6) %
Management and Budget	2,013,367	1,871,115	1,980,798	5.9 %
Professional Standards	1,787,872	2,897,166	2,693,885	(7.0) %
Total:	**$ 81,126,361**	**$ 102,002,660**	**$ 96,445,997**	**(5.4) %**
Administrative Services				
Business Development	$ 1,235,260	$ 1,687,537	$ 1,497,887	(11.2) %
Capital Projects	3,097,221	3,831,772	3,770,332	(1.6) %
Facilities Management	55,995,219	65,358,982	58,086,489	(11.1) %
Fiscal & Operational Support	48,047,508	4,559,392	1,716,623	(62.3) %
Procurement	4,091,860	4,666,289	4,519,759	(3.1) %
Real Estate Management	14,471,515	23,301,339	19,935,385	(14.4) %
Total:	**$ 126,938,583**	**$ 103,405,311**	**$ 89,526,475**	**(13.4) %**
Community & Family Services				
Citizen Resource & Outreach	$ 5,632,478	$ 8,051,416	$ 8,037,196	(0.2) %
Citizens' Commission for Children	36,150,463	53,318,465	39,815,679	(25.3) %
Community Action	5,570,032	7,620,864	7,834,354	2.8 %
Cooperative Extension Services	1,650,944	1,808,111	1,814,632	0.4 %
Fiscal & Operational Support	4,570,866	6,820,789	6,523,798	(4.4) %
Head Start	617,332	751,950	734,113	(2.4) %
Mental Health & Homeless Issues	28,251,964	46,636,478	39,490,011	(15.3) %
Regional History Center	3,958,000	6,405,212	3,850,497	(39.9) %
Youth and Family Services	13,445,729	17,778,767	18,995,224	6.8 %
Total:	**$ 99,847,808**	**$ 149,192,052**	**$ 127,095,504**	**(14.8) %**

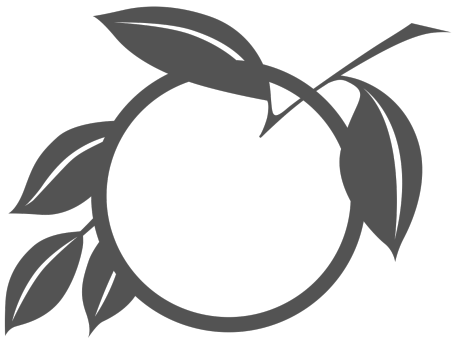
General Fund Comparison

Dept / Division		FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Corrections					
Community Corrections		$ 8,734,912	$ 10,181,630	$ 9,393,341	(7.7) %
Corrections Admin / Command		8,976,626	9,945,054	10,742,557	8.0 %
Corrections Support Services		16,079,246	22,338,828	19,539,627	(12.5) %
Fiscal & Operational Support		6,246,747	12,083,881	7,062,670	(41.6) %
In-Custody Security Operations		76,355,068	82,568,644	91,184,844	10.4 %
In-Custody Support Services		54,413,024	62,621,541	60,945,623	(2.7) %
Inmate Administrative Services		15,749,662	17,310,110	17,446,083	0.8 %
	Total:	**$ 186,555,285**	**$ 217,049,688**	**$ 216,314,745**	**(0.3) %**
Fire Rescue					
Fire Communication		$ 345,934	$ 520,695	$ 581,659	11.7 %
Office of Emergency Management		1,574,100	1,969,905	1,578,709	(19.9) %
State Fire Control		23,970	24,700	24,700	0.0 %
	Total:	**$ 1,944,004**	**$ 2,515,300**	**$ 2,185,068**	**(13.1) %**
Health Services					
Animal Services		$ 13,317,354	$ 13,778,676	$ 14,235,521	3.3 %
Corrections Health Services		41,291,084	43,887,434	45,287,075	3.2 %
Drug Free Community Office		1,222,800	2,201,793	1,861,609	(15.5) %
Fiscal & Operational Support		4,094,891	4,658,895	4,702,695	0.9 %
Health EMS		2,854,726	3,327,364	3,105,481	(6.7) %
Medical Clinic		40,036,716	44,960,446	44,491,197	(1.0) %
Medical Examiner		8,378,759	10,149,489	10,171,662	0.2 %
Mosquito Control		3,856,419	3,894,154	4,103,816	5.4 %
	Total:	**$ 115,052,749**	**$ 126,858,251**	**$ 127,959,056**	**0.9 %**
Other Appropriations					
Arts & Science Agencies		$ 1,595,950	$ 1,614,567	$ 1,639,044	1.5 %
Charter Review		14,328	73,431	122,524	66.9 %
East Central Florida Regional Planning		311,877	315,767	320,880	1.6 %
Interfund Transfers		60,404,977	73,187,434	83,293,340	13.8 %
LYNX		89,000,264	101,875,909	115,449,186	13.3 %
MetroPlan		553,835	557,341	564,392	1.3 %
Non-Departmental		57,088,259	57,697,704	52,613,461	(8.8) %
Reserves - General Fund		0	144,356,431	130,313,472	(9.7) %
SunRail		15,342,394	14,514,019	14,966,150	3.1 %
Sunshine Corridor		0	500,000	0	(100.0) %
	Total:	**$ 224,311,884**	**$ 394,692,603**	**$ 399,282,449**	**1.2 %**

General Fund Comparison

Dept / Division	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Other Offices				
Agenda Development	$ 349,238	$ 393,159	$ 423,375	7.7 %
Arts and Cultural Affairs	964,710	904,937	995,976	10.1 %
County Administrator	2,720,211	3,138,985	3,137,466	0.0 %
County Attorney	5,135,464	6,138,380	6,215,947	1.3 %
Economic,Trade & Tourism Development	4,308,375	5,935,160	5,782,816	(2.6) %
Innovation	145,668	1,223,046	1,923,046	57.2 %
Innovation and Emerging Technologies	599,136	940,391	868,293	(7.7) %
Legislative Affairs	754,887	962,694	963,915	0.1 %
Office of Communications	6,287,561	7,235,722	6,918,678	(4.4) %
Sustainability and Resilience Officer	662,840	718,154	644,122	(10.3) %
Total:	**$ 21,928,090**	**$ 27,590,628**	**$ 27,873,634**	**1.0 %**
Planning, Environmental & Development Services				
Environmental Protection	$ 15,291,032	$ 19,939,024	$ 17,481,194	(12.3) %
Fiscal & Operational Support	8,641,085	10,155,771	9,775,612	(3.7) %
Housing and Community Development	2,332,345	111,316,079	89,911,667	(19.2) %
Neighborhood Services	8,650,201	16,712,719	14,874,334	(11.0) %
Planning	3,653,783	5,058,862	4,521,049	(10.6) %
Zoning	3,628,258	4,329,927	4,466,558	3.2 %
Total:	**$ 42,196,704**	**$ 167,512,382**	**$ 141,030,414**	**(15.8) %**
Special Revenue				
Donations Fund	23,389	108,468	97,595	(10.0) %
Total:	**$ 23,389**	**$ 108,468**	**$ 97,595**	**(10.0) %**
Grand Total:	**$ 1,398,084,063**	**$ 1,841,153,344**	**$ 1,831,496,955**	**(0.5)%**

ORANGE

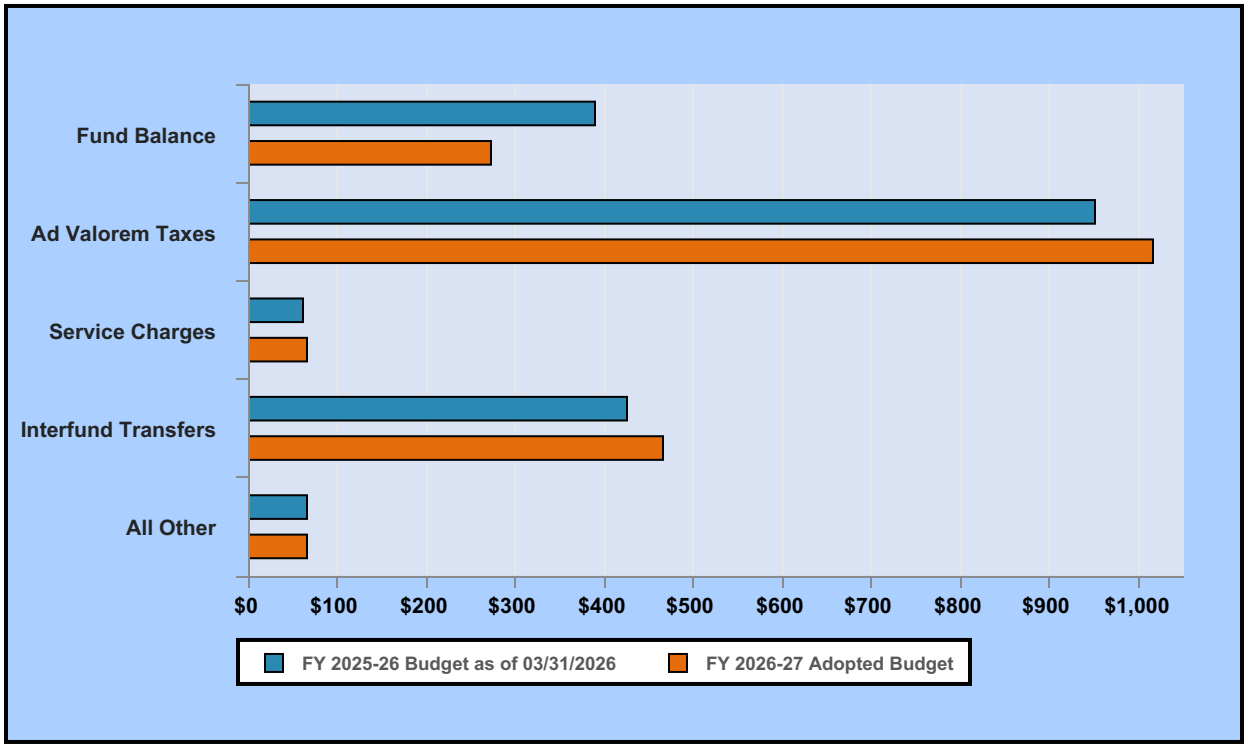


COUNTY

FLORIDA

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

(Chart - $'s in millions)

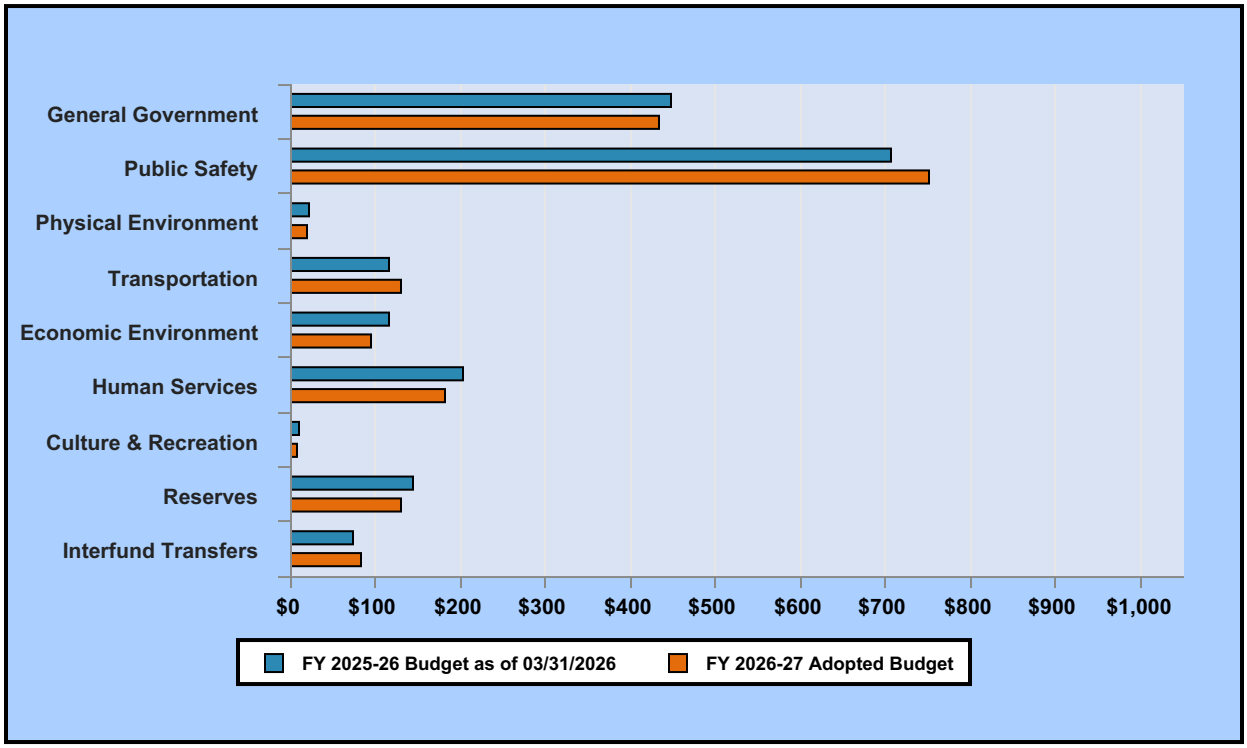


Sources	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Adopted Budget	Percent of Total
Fund Balance	$ 389,223,298	21.1 %	$ 273,162,399	14.9 %
Ad Valorem Taxes	950,514,668	51.6 %	1,017,194,781	55.5 %
Other General Taxes	2,209,000	0.1 %	2,001,000	0.1 %
Shared Revenues	1,561,500	0.1 %	1,591,500	0.1 %
Service Charges	61,846,914	3.4 %	66,119,579	3.6 %
Interfund Transfers	426,531,979	23.2 %	465,951,958	25.4 %
Interest and Other	19,009,432	1.0 %	17,985,348	1.0 %
Permits and Fees	1,412,400	0.1 %	1,437,300	0.1 %
Fines and Forfeits	1,330,825	0.1 %	1,357,650	0.1 %
Grants	2,621,120	0.1 %	2,589,259	0.1 %
Other Sources	35,900,000	1.9 %	39,600,000	2.2 %
5% Statutory Deduction*	(53,807,792)	(2.9)%	(57,493,819)	(3.1)%
Total Revenues	**$ 1,841,153,344**	**100.0 %**	**$ 1,831,496,955**	**100.0 %**

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

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

(Chart - $'s in millions)



Uses	FY 2025-26 Budget as of 03/31/2026	Percent of Total	FY 2026-27 Adopted Budget	Percent of Total
General Government	$ 448,337,269	24.4 %	$ 432,661,057	23.6 %
Public Safety	707,689,121	38.4 %	750,629,822	41.0 %
Physical Environment	21,747,135	1.2 %	19,295,826	1.0 %
Transportation	116,389,928	6.3 %	130,415,336	7.1 %
Economic Environment	117,554,178	6.4 %	95,883,130	5.2 %
Human Services	202,421,128	11.0 %	181,748,888	9.9 %
Culture & Recreation	9,470,720	0.5 %	7,186,084	0.4 %
Reserves	144,356,431	7.8 %	130,383,472	7.1 %
Interfund Transfers	73,187,434	4.0 %	83,293,340	4.5 %
Total Expenditures	**$ 1,841,153,344**	**100.0 %**	**$ 1,831,496,955**	**100.0 %**

INTERFUND TRANSFERS IN

TO	Adopted	FROM	Adopted
General Fund / 0001	$ 442,335,971	Special Tax MSTU / 1005	$ 373,115,000
		School Impact Fees / 1040	925,000
		International-Drive CRA / 1246	13,362,598
		Sales Tax Trust Fund / 2314	35,349,740
		Water Utilities System / 4420	13,400,000
		Convention Center / 4430	3,850,497
		Grants	2,333,136
Subtotal General Fund / 0001	$ 442,335,971		$ 442,335,971
Mosquito Control / 0230	$ 4,103,816	General Fund / 0001	$ 4,103,816
Affordable Housing Trust / 0231	19,487,171	General Fund / 0001	19,487,171
CFS Board Donations / 0235	25,000	General Fund / 0001	25,000
Subtot. General Fund Subfunds	$ 23,615,987		$ 23,615,987
Transportation Trust / 1002	146,800,000	Sales Tax Trust Fund / 2314	146,800,000
Local Option Gas Tax / 1004	39,450,000	Sales Tax Trust Fund / 2314	39,450,000
Special Tax MSTU / 1005	119,574,618	Public Service Tax / 1030	119,574,618
Capital Projects Fund / 1023	137,121,900	Sales Tax Trust Fund / 2317	137,121,900
Orange County CRA / 1025	1,586,302	General Fund / 0001	1,586,302
Drug Abuse Trust Fund / 1027	163,303	General Fund / 0001	163,303
Parks / 1050	23,800,000	Public Service Tax / 1030	23,800,000
MSTU / 1188	220,000	Transportation Trust / 1002	220,000
I-Drive CRA / 1246	38,809,681	General Fund / 0001	38,809,681
Court Technology / 1247	8,742,417	General Fund / 0001	8,742,417
Court Facilities / 1248	1,120,240	General Fund / 0001	1,120,240
Local Court Programs / 1251	1,666,173	General Fund / 0001	1,666,173
Legal Aid Programs / 1252	1,423,921	General Fund / 0001	1,423,921
Juvenile Court Programs / 1254	125,316	General Fund / 0001	125,316
Water Utilities System / 4420	2,004,577	MSTU / 4427	2,004,577
Grants	6,040,000	General Fund / 0001	6,040,000
TOTAL	**$ 994,600,406**	**TOTAL**	**$ 994,600,406**

INTERFUND TRANSFERS OUT

FROM	Adopted	TO	Adopted
General Fund / 0001	$ 83,293,340	Grants	$ 6,040,000
		Mosquito Control / 0230	4,103,816
		Affordable Housing Trust / 0231	19,487,171
		CFS Board Donations / 0235	25,000
		Orange County CRA / 1025	1,586,302
		Drug Abuse Trust Fund / 1027	163,303
		I-Drive CRA / 1246	38,809,681
		Court Technology / 1247	8,742,417
		Court Facilities / 1248	1,120,240
		Local Court Programs / 1251	1,666,173
		Legal Aid Programs / 1252	1,423,921
		Juvenile Court Programs / 1254	125,316
Subtotal General Fund / 0001	$ 83,293,340		$ 83,293,340
Transportation Trust / 1002	220,000	MSTU / 1188	220,000
Special Tax MSTU / 1005	373,115,000	General Fund / 0001	373,115,000
Public Service Tax / 1030	$ 143,374,618	Special Tax MSTU / 1005	$ 119,574,618
		Parks / 1050	23,800,000
Subtot. Public Serv. Tax / 1030	$ 143,374,618		$ 143,374,618
School Impact Fees / 1040	925,000	General Fund / 0001	925,000
International Drive CRA / 1246	13,362,598	General Fund / 0001	13,362,598
Sales Tax Trust Fund / 2314	$ 221,599,740	General Fund / 0001	$ 35,349,740
		Transportation Trust / 1002	146,800,000
		Local Option Gas Tax / 1004	39,450,000
Subtot. Sales Tax Trust / 2314	$ 221,599,740		$ 221,599,740
Capital Improvement Bonds / 2317	137,121,900	Capital Projects Fund / 1023	137,121,900
Water Utilities System / 4420	13,400,000	General Fund / 0001	13,400,000
MSTU / 4422	1,951,937	Water Utilities System / 4420	1,951,937
MSTU / 4427	52,640	Water Utilities System / 4420	52,640
Convention Center / 4430	3,850,497	General Fund / 0001	3,850,497
Grants	2,333,136	General Fund / 0001	2,333,136
TOTAL	**$ 994,600,406**	**TOTAL**	**$ 994,600,406**

FUND BALANCES

A significant portion of the county budget consists of "fund balances." Fund balance, also called Cash Brought Forward (CBF), consists of all unused funds rolled over from the previous year to the current year. The accounting principles that provide for fund balance are unique to governmental and nonprofit accounting. Fund balance is essentially the difference between current fund assets and current fund liabilities.

GASB STATEMENT NO. 54
FUND BALANCE REPORTING AND GOVERNMENTAL FUND

In March of 2009, the Governmental Accounting Standards Board (GASB) released Statement 54 to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Orange County has fully complied with the new requirements for financial statements for periods beginning after June 15, 2010.

FUND BALANCES FOR FY 2026-27

Fund Balance (or Cash Brought Forward) for the upcoming fiscal year represents approximately 34.6% of the county's available revenues. The table below shows some of Orange County's largest funds, their budgeted FY 2026-27 fund balances, and how fund balance varies as a percentage of total budget.

Fund Name	FY 2026-27 Budgeted Cash Brought Forward	FY 2026-27 Total Revenue Budgeted	CBF As Percent of Revenue Budget
Convention Center	$ 767,028,312	$ 1,261,865,007	60.8%
Sales Tax Trust Fund	$ 472,400,000	$ 713,393,150	66.2%
Misc Construction Projects	$ 300,000,000	$ 494,685,503	60.6%
General Fund and Subfunds	$ 273,162,399	$ 1,831,496,955	14.9%
Solid Waste System	$ 151,934,198	$ 223,689,091	67.9%
Public Service Tax Fund	$ 129,500,000	$ 234,015,200	55.3%
International Drive CRA	$ 117,178,759	$ 157,852,210	74.2%
OC Fire Prot & EMS/MSTU	$ 108,247,175	$ 525,674,186	20.6%

FUND BALANCES TARGETS

Unrestricted Fund Balance Target

It shall be the goal of the Board of County Commissioners (BCC) that the general governmental unrestricted fund balance is budgeted at no less than 7% of projected operating revenues for that fund for the fiscal year. This amount includes reserves for cash balance, reserve for contingency, and designated reserves.

Restricted Fund Balance

The BCC shall budget restricted fund balance, and the associated restricted reserves for all statutory and contractual obligations.

The BCC shall budget restricted fund balance, and the associated restricted reserves for all currently due debt repayment obligations, as required by the debt instrument, and as needed to maintain the appropriate credit ratings.

Fund balance in the self-insurance funds shall be designated for payment for future claims in an amount adequate to meet estimated liabilities, plus an amount necessary for rate stabilization. The fund balance shall be restricted to such purposes as appropriate for the fund.

Committed and Assigned Fund Balance

It is the goal of the BCC to also commit and assign fund balance for any known future land acquisition, one-time nonrecurring expenditures, finance operations, capital projects, or in any other case where the estimated costs of such designation are lower than the estimated costs of borrowing to meet such obligations. Designations should include all known or contemplated events within the five-year budget planning period.

Utilization of Fund Balance

Designated fund balance is counted as part of the unrestricted fund balance and may be appropriated by the BCC, as needed, in case of emergencies, rate stabilization needs, unpredicted revenue shortfalls, or in cases where maintaining the fund balance target would be a clear financial detriment to Orange County. Designated fund balance may also be counted in computations of "working capital" and considered to be unrestricted for purposes of computing cash flow needs during the budget year.

FUND TYPES

Special Revenue Funds

Special revenue funds account for the proceeds of revenue sources that are legally restricted to expenditure for a specified purpose. The BCC shall exercise their responsibility to ensure that all special revenue funds are budgeted in a prudent manner, consistent with the legal authority underlying the creation of the individual funds. Fund balance shall be budgeted in such a way as to provide for operating cash flow, contingency, and any appropriate designations of reserves.

Debt Service Funds

Debt service funds normally are subject to ordinance, resolution, or other legal requirements that dictate the amount of reserves required, and therefore dictate fund balance budgeting. The BCC has discretion over the budgeting of fund balance; the fund balance shall be budgeted in such a way as to provide for budgeted cash flow, contingency, and any appropriate designations of reserves.

Capital Project Funds

Capital project funds are created to account for resources designated for the construction or acquisition of infrastructure or other major improvements. The BCC has the responsibility to ensure that fund balance plus future revenues are sufficient for the intended expenditures. The fund balance shall be budgeted in such a way as to provide for operating cash flow, contingency, and all appropriate designations of reserves.

Enterprise Funds

Enterprise funds have the responsibility to provide for cash flow, contingency, and designations, but they must do so in an environment that may include numerous restrictions on reserves, such as debt service, provision for facility closure costs, and non-cash accumulation of fund balance.

Internal Service Funds

Internal service funds have the responsibility to provide for cash flow, contingency, and designations, but they may also be asked to provide reserves for routine asset replacement, reserves for actuarial valuation of liabilities, and non-cash accumulation of fund balance.

Estimated Fund Balances

Fund Group / Fund	FY 2024-25 Budget	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
General Fund and Sub Funds				
General Fund and Subfunds	$ 384,246,728	$ 389,223,298	$ 273,162,399	(29.8)%
Total General Fund and Sub Funds	**$ 384,246,728**	**$ 389,223,298**	**$ 273,162,399**	**(29.8)%**
Special Revenue Funds				
7000 Level (Federal) Grant - Funds	$ 3,062,597	$ 1,237,209	$ 0	(100.0)%
8000 Level (State) Grants - Funds	1,928,852	1,133,802	0	(100.0)%
911 Fee	22,197,436	22,743,110	20,843,110	(8.4)%
Air Pollution Control	375,801	329,868	286,333	(13.2)%
Air Quality Improvement	452,399	469,807	498,000	6.0 %
Animal Services Trust Funds	309,809	726,641	183,325	(74.8)%
Aquatic Weed (Non-Tax) Districts	1,506,833	1,644,641	1,745,089	6.1 %
Aquatic Weed (Tax) Districts	8,058,239	9,190,869	7,359,651	(19.9)%
Boating Improvement Program	1,872,208	1,966,343	2,018,325	2.6 %
Building Safety	37,319,455	25,624,895	16,000,000	(37.6)%
Conservation Trust and Subfunds	7,122,407	11,057,166	7,000,000	(36.7)%
Constitutional Gas Tax	56,000,166	66,440,860	22,200,000	(66.6)%
Court Facilities	3,894,975	3,396,014	1,583,835	(53.4)%
Court Technology	9,722	20,222	0	(100.0)%
Crime Prevention ORD 98-01	91,654	65,821	65,821	0.0 %
Cyber Safety	1,675	1,790	1,790	0.0 %
Driver Education Safety Trust Fund	38,711	48,792	0	(100.0)%
Drug Abuse Trust Fund	60,250	6,015	0	(100.0)%
Energy Efficiency Renew Energy & Conservation	15,917	16,635	16,635	0.0 %
I-Drive MSTU Funds	649,703	822,778	262,500	(68.1)%
Inmate Commissary Fund	7,267,631	8,407,161	10,581,510	25.9 %
Intergovernmental Radio Program	1,373,151	2,175,382	1,373,151	(36.9)%
International Drive CRA	168,588,590	191,301,925	117,178,759	(38.7)%
Juvenile Court Programs	13,822	11,104	0	(100.0)%
Law Enf. Federal Forfeiture Funding	999,080	1,079,850	500,000	(53.7)%
Law Enforce Educ-Corrections	954,465	1,085,425	1,002,420	(7.6)%
Law Enforcement / Education Sheriff	743,229	795,695	750,000	(5.7)%
Law Enforcement/Confiscated Prop	2,640,230	2,686,234	2,600,000	(3.2)%
Law Library	(902)	808	0	(100.0)%
Law Enforcement Justice Federal Forfeiture	1,620,284	1,982,699	1,000,000	(49.6)%
Legal Aid	2,682	16,290	0	(100.0)%
Local Court Programs	168,181	87,967	0	(100.0)%
Local Housing Asst (SHIP)	16,120,563	10,135,408	2,996,294	(70.4)%
Local Option Gas Tax	41,380,085	33,931,029	8,700,000	(74.4)%
Local Provider Participation Fund	150,002	92,827	0	(100.0)%
Mandatory Refuse Collection	51,085,128	59,689,925	62,409,873	4.6 %
Municipal Service Districts	40,520,772	44,912,442	38,320,957	(14.7)%
OBT Comm Redev Area Trust Fund	5,052,373	6,825,041	5,175,382	(24.2)%
OC Fire Prot & EMS/MSTU	101,469,627	185,788,529	108,247,175	(41.7)%
Opioid Settlement Funds	0	1,485,985	0	(100.0)%
Orange Blossom Trail NID 90-24	85,440	69,761	80,008	14.7 %

Estimated Fund Balances

Fund Group / Fund	FY 2024-25 Budget	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Parks Fund	33,653,745	31,479,135	20,200,000	(35.8)%
Pharmaceutical Settlement Funds	12,634,327	15,830,293	19,121,468	20.8 %
Pine Hills Local Govt NID	432,816	541,677	541,677	0.0 %
Pine Ridge Traffic Control	60,569	50,226	50,226	0.0 %
Pollutant Storage Tank	70,332	148,527	150,332	1.2 %
Public Service Tax Fund	0	144,395,868	129,500,000	(10.3)%
Special Tax MSTU	13,273,786	14,002,418	8,451,000	(39.6)%
Teen Court	422,603	513,188	415,000	(19.1)%
Transportation Trust	52,655,976	82,648,051	40,100,000	(51.5)%
Tree Replacement Trust	614,683	1,397,695	520,481	(62.8)%
Water and Navigation Funds	19,167,630	21,749,935	14,726,447	(32.3)%
Total Special Revenue Funds	**$ 718,189,709**	**$1,012,261,778**	**$ 674,756,574**	**(33.3)%**
Enterprise Funds				
Convention Center Funds	$ 486,908,825	$ 552,105,522	$ 767,028,312	38.9 %
Other Enterprise Funds	2	3	0	(100.0)%
Solid Waste System	109,834,465	138,990,662	151,934,198	9.3 %
Water Utilities System	158,614,305	213,206,567	82,552,774	(61.3)%
Water Utilities System MSTUs	984,574	477,559	259,413	(45.7)%
Total Enterprise Funds	**$ 756,342,171**	**$ 904,780,313**	**$1,001,774,697**	**10.7 %**
Internal Service Funds				
Employees Benefits	$ 96,602,897	$ 107,723,003	$ 96,800,000	(10.1)%
Fleet Management Dept	10,812,463	12,885,714	9,540,013	(26.0)%
Risk Management Captive Insurance Program	10,422,000	4,982,741	0	(100.0)%
Risk Management Program	76,121,325	91,606,727	89,557,961	(2.2)%
Total Internal Service Funds	**$ 193,958,685**	**$ 217,198,185**	**$ 195,897,974**	**(9.8)%**
Capital Construction Funds				
Bridgewater Village Adequate Public Facility	$ 0	$ 0	$ 156,437	0.0 %
Fire Impact Fees	13,689,308	15,217,250	4,800,000	(68.5)%
Horizons West Village	567,943	654,194	893,225	36.5 %
Lakeside Village Adequate Public Facility	207,654	702,066	10,000	(98.6)%
Law Enforce Impact Fees	7,509,138	8,453,697	100,000	(98.8)%
Misc Construction Projects	519,944,589	555,614,165	300,000,000	(46.0)%
Parks & Recreation Impact Fees	49,189,166	45,940,038	36,449,853	(20.7)%
Transportation - Deficient Segment Funds	46,780,820	65,095,352	58,047,793	(10.8)%
Transportation Impact Fees	182,618,802	185,595,942	105,100,000	(43.4)%
Total Capital Construction Funds	**$ 820,507,420**	**$ 877,272,704**	**$ 505,557,308**	**(42.4)%**
Debt Service Funds				
Public Service Tax Bonds	$ 123,188,773	$ 0	$ 0	0.0 %
Sales Tax Trust Fund	393,011,079	462,902,994	472,400,000	2.1 %
Total Others	**$ 516,199,852**	**$ 462,902,994**	**$ 472,400,000**	**2.1 %**
County Total	**$3,389,444,565**	**$3,863,639,272**	**$3,123,548,952**	**(19.2)%**

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.

Fund Balances Brought Forward

Fund Group	FY 2025-26 Budget as of 03/31/2026 Beginning	Budgeted Sources	Budgeted Uses	Ending
General Fund and Sub Funds	$ 389,223,298	$ 1,451,930,046	$ 1,696,796,913	$ 144,356,431
Enterprise Funds	904,780,313	1,143,523,583	1,589,142,010	459,161,886
Capital Construction Funds	877,272,704	153,808,342	785,148,703	245,932,343
Debt Service Funds	462,902,994	232,846,900	245,646,900	450,102,994
Special Revenue Funds	1,012,261,778	2,602,215,241	3,107,624,531	506,852,488
Internal Service Funds	217,198,185	224,536,532	324,909,570	116,825,147
Total All Funds	**$ 3,863,639,272**	**$ 5,808,860,644**	**$ 7,749,268,627**	**$ 1,923,231,289**

Fund Group	FY 2026-27 Adopted Budget Beginning	Budgeted Sources	Budgeted Uses	Ending
General Fund and Sub Funds	$ 273,162,399	$ 1,558,334,556	$ 1,701,113,483	$ 130,383,472
Enterprise Funds	1,001,774,697	1,204,585,360	1,410,779,761	795,580,296
Capital Construction Funds	505,557,308	237,809,268	330,605,145	412,761,431
Debt Service Funds	472,400,000	386,225,050	385,301,709	473,323,341
Special Revenue Funds	674,756,574	2,285,356,359	2,521,237,749	438,875,184
Internal Service Funds	195,897,974	222,920,966	317,179,066	101,639,874
Total All Funds	**$ 3,123,548,952**	**$ 5,895,231,559**	**$ 6,666,216,913**	**$ 2,352,563,598**

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.

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

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

Example:

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

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

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

(sample millage)

Common Terms used in budgeting:

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

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

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

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

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

ORANGE



COUNTY

FLORIDA

MILLAGE AND PROPERTY VALUE DETAIL
FISCAL YEAR 2026-27

	Prior Millage	Prior Year Value ($ millions)	Prior Year Proceeds	[1] Adjusted Prior Year Proceeds	Current Year Adjusted Value ($ millions)	[2] Adjusted Current Year Adjusted Value	Rolled-Back Proceeds	Current Year Rolled-Back	[3] Current Year Maj. Vote Max. Millage Allowed	[4] Current Year Adopted	Current Year Gross Taxable Value	Current Year Estimated Final Proceeds	Percent Change Over Rolled-Back	Percent Change FY 26 to FY 27	Percent Change in Taxable Value
COUNTY-WIDE															
General Fund	4.0441	234,294.5	947,510,239	882,880,143	246,181.2	229,783,005,317	966,411,758	3.8422		4.0441	251,525,625,344	1,017,194,781	N/A	0.00 %	7.35 %
Capital Projects Fund	0.2250	234,294.5	52,716,254	52,716,254	246,181.2	229,783,005,317	57,699,978	0.2294		0.2250	251,525,625,344	56,593,266	N/A	0.00 %	7.35 %
Parks Fund	0.1656	234,294.5	38,799,163	38,799,163	246,181.2	229,783,005,317	42,482,678	0.1689		0.1656	251,525,625,344	41,652,644	N/A	0.00 %	7.35 %
Total County-Wide	4.4347	234,294.5	1,039,025,656	974,395,560	246,181.2	229,783,005,317	1,066,594,414	4.2405	4.2405	4.4347	251,525,625,344	1,115,440,691	4.58 %	0.00 %	7.35 %
Special Tax - MSTU															
Service Districts															
Cnty - Unincorporated	1.8043	123,500.3	222,831,676	222,831,676	129,241.9	129,241,897,017	229,302,360	1.7241	1.7241	1.8043	132,998,294,881	239,968,823	4.65 %	0.00 %	7.69 %
County Fire And EMS	2.8437	123,460.9	351,085,766	351,085,766	129,187.9	129,187,860,726	361,288,440	2.7176	2.7176	2.8437	132,943,935,799	378,052,670	4.64 %	0.00 %	7.68 %
OBT Corridor Improvements	0.5932	1,182.2	701,292	701,292	1,229.0	1,229,038,831	702,075	0.5706	0.5706	0.5932	1,230,415,516	729,882	3.96 %	0.00 %	4.08 %
OBT Neighborhood Improv.	0.2554	2,877.1	734,804	734,804	3,018.8	3,018,785,513	738,958	0.2434	0.2434	0.2554	3,035,982,440	775,390	4.93 %	0.00 %	5.52 %
Orlando Central Park MSTU	1.1549	1,491.6	1,722,635	1,722,635	1,586.3	1,586,307,682	1,722,579	1.0859	1.0859	1.1549	1,586,314,910	1,832,035	6.35 %	0.00 %	6.35 %
I-Drive Master Transit	0.2334	14,216.1	3,318,032	3,318,032	14,611.5	14,611,519,108	3,378,834	0.2271	0.2271	0.2334	14,878,175,058	3,472,566	2.77 %	0.00 %	4.66 %
I-Drive Bus Service	0.7523	8,318.3	6,257,852	6,257,852	8,563.4	8,563,443,322	6,427,701	0.7308	0.7308	0.7523	8,795,431,638	6,616,803	2.94 %	0.00 %	5.74 %
N. I-Drive Improvement	0.1601	1,779.1	284,831	284,831	1,860.4	1,860,437,524	296,655	0.1531	0.1531	0.1601	1,937,656,020	310,219	4.57 %	0.00 %	8.91 %
Apopka-Vineland Improv.	0.6000	539.8	323,865	323,865	562.0	562,019,525	324,864	0.5763	0.5763	0.6000	563,707,252	338,224	4.11 %	0.00 %	4.43 %
Lake Districts															
Bass Lake	1.1098	17.1	19,026	19,026	18.2	18,173,372	19,050	1.0469	1.0469	0.8878	18,196,438	16,155	(15.20)%	(20.00)%	6.14 %
Big Sand Lake	0.1378	2,416.1	332,940	332,940	2,462.1	2,462,101,621	334,125	0.1352	0.1352	0.1378	2,471,336,561	340,550	1.92 %	0.00 %	2.29 %
Lake Holden	2.5337	105.1	266,348	266,348	110.5	110,522,908	268,040	2.4099	2.4099	2.5337	111,224,596	281,810	5.14 %	0.00 %	5.80 %
Lake Horseshoe	0.0000	17.3	0	0	18.7	18,705,347	0	0.0000	0.0000	0.0000	18,705,347	0	N/A	N/A	8.26 %
Lake Irma	0.6200	55.4	34,347	34,347	58.6	58,617,491	34,331	0.5860	0.5860	0.6200	58,585,243	36,323	5.80 %	0.00 %	5.75 %
Lake Jean	0.0205	46.3	949	949	48.5	48,530,635	951	0.0196	0.0196	0.0103	48,530,635	500	(47.45)%	(49.76)%	4.86 %
Lake Jessamine	0.6545	270.8	177,220	177,220	292.1	292,104,690	178,324	0.6067	0.6067	0.6545	293,924,972	192,374	7.88 %	0.00 %	8.55 %
Lake Killarney	0.8613	35.8	30,835	30,835	38.7	38,700,033	30,940	0.7968	0.7968	0.8613	38,830,857	33,445	8.09 %	0.00 %	8.46 %
Lake Mary	3.0000	22.6	67,763	67,763	23.9	23,932,235	67,764	2.8315	2.8315	3.0000	23,932,235	71,797	5.95 %	0.00 %	5.95 %
Lake Ola	2.0000	55.4	110,759	110,759	57.7	57,727,016	111,563	1.9187	1.9187	2.0000	58,144,875	116,290	4.24 %	0.00 %	4.99 %
Lake Pickett	1.7597	252.2	443,852	443,852	250.3	250,296,539	481,169	1.7733	1.7733	1.7597	271,341,086	477,479	(0.77)%	0.00 %	7.58 %
Lake Price	1.0719	27.1	29,008	29,008	27.5	27,473,317	29,723	1.0559	1.0559	1.0719	28,149,382	30,173	1.52 %	0.00 %	4.02 %
Lake Rose	0.7594	31.3	23,775	23,775	32.3	32,255,586	24,599	0.7371	0.7371	0.7594	33,373,258	25,344	3.03 %	0.00 %	6.60 %
Lake Sue	1.2500	28.4	35,455	35,455	30.1	30,116,364	35,456	1.1773	1.1773	1.2500	30,116,364	37,645	6.18 %	0.00 %	6.18 %
Lake Whippoorwill	0.0000	238.3	0	0	248.6	248,568,866	0	0.0000	0.0000	0.0000	260,873,697	0	N/A	N/A	9.49 %
Little Lake Fairview	0.5000	32.3	16,147	16,147	33.4	33,427,048	16,148	0.4831	0.4831	0.5000	33,426,359	16,713	3.50 %	0.00 %	3.51 %
South Lake Fairview	0.0171	30.7	525	525	32.3	32,255,925	548	0.0163	0.0163	0.0171	33,593,420	574	4.91 %	0.00 %	9.39 %
Water And Navigation															
Lake Conway Water & Nav.	0.5750	1,584.9	911,304	911,304	1,636.0	1,635,960,096	916,414	0.5570	0.5570	0.5750	1,645,268,089	946,029	3.23 %	0.00 %	3.81 %
Windermere Navigation	0.2528	8,798.3	2,224,212	2,224,212	9,155.1	9,155,122,059	2,242,653	0.2429	0.2429	0.2528	9,232,822,325	2,334,057	4.08 %	0.00 %	4.94 %
COUNTY:															
Aggregate Comparison	6.9547	234,294.5	1,631,010,874	1,566,380,778	246,181.2	229,783,005,317	1,714,599,883	6.8168		6.9675	251,525,625,344	1,752,494,561	2.21 %	0.18 %	7.35 %

Notes:

[1] The Adjusted Prior Year Proceeds amount equals the Prior Year Proceeds amount less the tax increment revenue amount paid in the prior year to community redevelopment area (CRA) trust funds. In the prior year, the General Fund paid $64,630,096 to CRAs.

[2] The Adjusted Current Year Adjusted Value amount equals the Current Year Adjusted Value amount less the CRAs' current year dedicated increment value of $16,398,212,377. This adjustment applies only to Countywide computations.

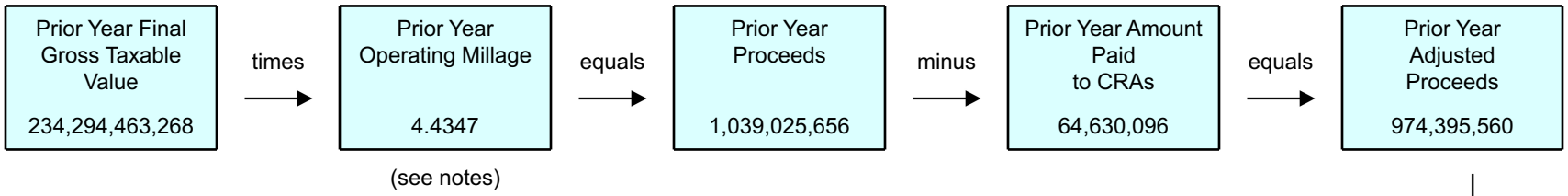
[3] The current year maximum millage allowed with a majority vote is the current year rolled-back rate.

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

Millage Computation Process

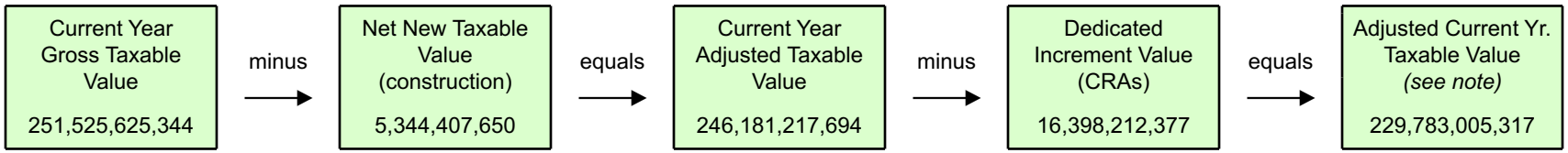
General County (County-Wide) Rolled-Back Millage Rate

Prior Year Data



divided by

Current Year Data



equals

Current Year Rolled-Back Rate

4.2405

Notes:

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

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

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

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

Millage Approval Process

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

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

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

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

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

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

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



MILLAGE SUMMARY

Fiscal Year 2026-2027

	Prior Millage	Current Year Rolled-Back	Current Year 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	0.1689	0.1656	NA	0.00 %
Total County-Wide	4.4347	4.2405	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	6.8168	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.

FIFTEEN YEAR MILLAGE AND BUDGET INFORMATION

FISCAL YEAR	COUNTYWIDE BASE MILLAGE	UNADJUSTED GENERAL FUND BUDGET	UNADJUSTED TOTAL COUNTY BUDGET	ADJUSTED COUNTYWIDE ASSESSMENT ROLL	PROPERTY VALUE-PERCENT CHANGE OVER PRIOR FY
2026-27	4.4347	$ 1,829,848,520	$ 9,018,780,511	$ 251,525,625,344 *	7.4%
2025-26	4.4347	$ 1,731,481,128	$ 8,318,172,170	$ 234,294,463,268	7.2%
2024-25	4.4347	$ 1,601,863,714	$ 7,246,873,513	$ 218,489,683,993	7.7%
2023-24	4.4347	$ 1,470,842,917	$ 6,740,219,418	$ 202,834,332,714	11.9%
2022-23	4.4347	$ 1,319,754,106	$ 6,216,064,747	$ 181,227,964,687	12.7%
2021-22	4.4347	$ 1,190,544,772	$ 5,210,945,121	$ 160,843,961,995	3.4%
2020-21	4.4347	$ 1,107,392,612	$ 4,794,904,709	$ 155,481,115,193	8.5%
2019-20	4.4347	$ 1,041,726,003	$ 4,697,639,572	$ 143,362,277,614	9.8%
2018-19	4.4347	$ 965,169,687	$ 4,252,062,369	$ 130,523,063,811	9.3%
2017-18	4.4347	$ 900,212,864	$ 3,955,492,824	$ 119,396,004,935	9.3%
2016-17	4.4347	$ 849,510,491	$ 3,597,733,185	$ 109,249,340,243	9.0%
2015-16	4.4347	$ 811,088,247	$ 3,500,858,268	$ 100,254,907,511	11.2%
2014-15	4.4347	$ 774,739,300	$ 3,299,008,158	$ 90,146,239,935	7.2%
2013-14	4.4347	$ 746,979,888	$ 3,203,981,726	$ 84,092,787,233	3.7%
2012-13	4.4347	$ 724,049,754	$ 3,216,649,308	$ 81,060,443,665	(0.3)%

Note: Budgets include interfund transfers.

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

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Constitutional Officers								
Board of County Commissioners	26	26	0	26	8	0	0	34
Comptroller	238	238	0	238	0	0	0	238
County Mayor	6	6	0	6	0	0	0	6
Court Administration	20	19	0	19	0	0	0	19
Property Appraiser	179	184	0	184	0	0	0	184
Sheriff	2,599	2,640	0	2,640	27	0	0	2,667
Supervisor of Elections	59	65	0	65	3	0	0	68
Tax Collector	332	332	0	332	0	0	0	332
Total	**3,459**	**3,510**	**0**	**3,510**	**38**	**0**	**0**	**3,548**
Administration and Fiscal Services								
911 Fees	6	6	0	6	0	0	0	6
Fiscal and Business Services	3	3	1	4	0	0	0	4
Grants Management Office	1	3	0	3	0	0	0	3
Human Resources	115	114	0	114	0	0	0	114
Information Systems and Services	193	194	(1)	193	0	0	(1)	192
Management and Budget	14	12	0	12	0	0	0	12
Professional Standards	14	14	0	14	0	0	0	14
Risk Management Operations	22	22	0	22	0	0	0	22
Total	**368**	**368**	**0**	**368**	**0**	**0**	**(1)**	**367**
Administrative Services								
Business Development	10	10	0	10	0	0	0	10
Capital Projects	23	23	0	23	0	0	0	23
Facilities Management	174	174	0	174	0	0	0	174
Fiscal & Operational Support	13	13	0	13	0	0	0	13
Fleet Management	69	69	0	69	0	0	0	69
Procurement	38	38	0	38	0	0	0	38
Real Estate Management	28	28	0	28	0	0	0	28
Total	**355**	**355**	**0**	**355**	**0**	**0**	**0**	**355**

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Community & Family Services								
Citizen Resource & Outreach	52	52	0	52	0	0	0	52
Citizens' Commission for Children	23	23	0	23	0	0	0	23
Community Action	78	78	0	78	0	0	0	78
Cooperative Extension Services	12	12	0	12	0	0	0	12
Fiscal & Operational Support	28	28	0	28	0	0	0	28
Head Start	306	306	0	306	0	0	0	306
Mental Health & Homeless Issues	15	15	0	15	0	0	0	15
Parks & Recreation	310	310	0	310	3	0	0	313
Regional History Center	19	19	0	19	0	0	0	19
Youth and Family Services	152	152	0	152	0	0	0	152
Total	**995**	**995**	**0**	**995**	**3**	**0**	**0**	**998**
Convention Center								
Convention Center Capital Planning	17	17	0	17	0	0	0	17
Convention Center Event Operations	170	171	0	171	0	0	0	171
Convention Center Facility Operations	126	132	0	132	2	0	0	134
Convention Center Sales & Marketing	30	30	0	30	0	0	0	30
Convention Center Security, Parking & Transportation	87	87	0	87	8	0	0	95
Fiscal & Operational Support	49	49	0	49	0	0	0	49
Total	**479**	**486**	**0**	**486**	**10**	**0**	**0**	**496**
Corrections								
Community Corrections	115	115	0	115	0	0	0	115
Corrections Admin / Command	33	30	1	31	0	0	0	31
Corrections Support Services	79	85	(6)	79	0	0	0	79
Fiscal & Operational Support	49	49	1	50	0	0	0	50
In-Custody Security Operations	732	696	39	735	0	0	0	735
In-Custody Support Services	445	478	(35)	443	0	0	0	443
Inmate Administrative Services	167	167	0	167	0	0	0	167
Total	**1,620**	**1,620**	**0**	**1,620**	**0**	**0**	**0**	**1,620**

Changes in Authorized Positions

Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Fire Rescue								
Fire Communications	79	79	0	79	0	0	0	79
Fire Logistics Division	51	61	0	61	0	0	0	61
Fire Operations	1,349	1,374	0	1,374	34	0	2	1,410
Fire Planning & Technical Services	105	105	0	105	0	0	0	105
Fire Training	25	25	0	25	0	0	(2)	23
Fiscal & Operational Support	25	26	0	26	0	0	0	26
Office of Emergency Management	10	10	0	10	0	0	0	10
Total	**1,644**	**1,680**	**0**	**1,680**	**34**	**0**	**0**	**1,714**
Health Services								
Animal Services	110	110	0	110	3	0	0	113
Corrections Health Services	173	173	(1)	172	0	0	0	172
Drug Free Community Office	12	12	1	13	0	0	0	13
Health EMS	13	13	0	13	0	0	0	13
Health Fiscal & Operational Support	28	28	1	29	0	0	0	29
Medical Clinic	37	37	0	37	0	0	0	37
Medical Examiner	45	45	0	45	0	0	0	45
Mosquito Control	34	34	0	34	0	0	0	34
Total	**452**	**452**	**1**	**453**	**3**	**0**	**0**	**456**
Other Appropriations								
Charter Review	1	1	0	1	0	0	0	1
Total	**1**	**1**	**0**	**1**	**0**	**0**	**0**	**1**
Other Court Funds								
Court Technology	21	20	0	20	0	0	0	20
Juvenile Court Programs	3	3	0	3	0	0	0	3
Local Court Programs	16	15	0	15	0	0	0	15
Total	**40**	**38**	**0**	**38**	**0**	**0**	**0**	**38**

Changes in Authorized Positions

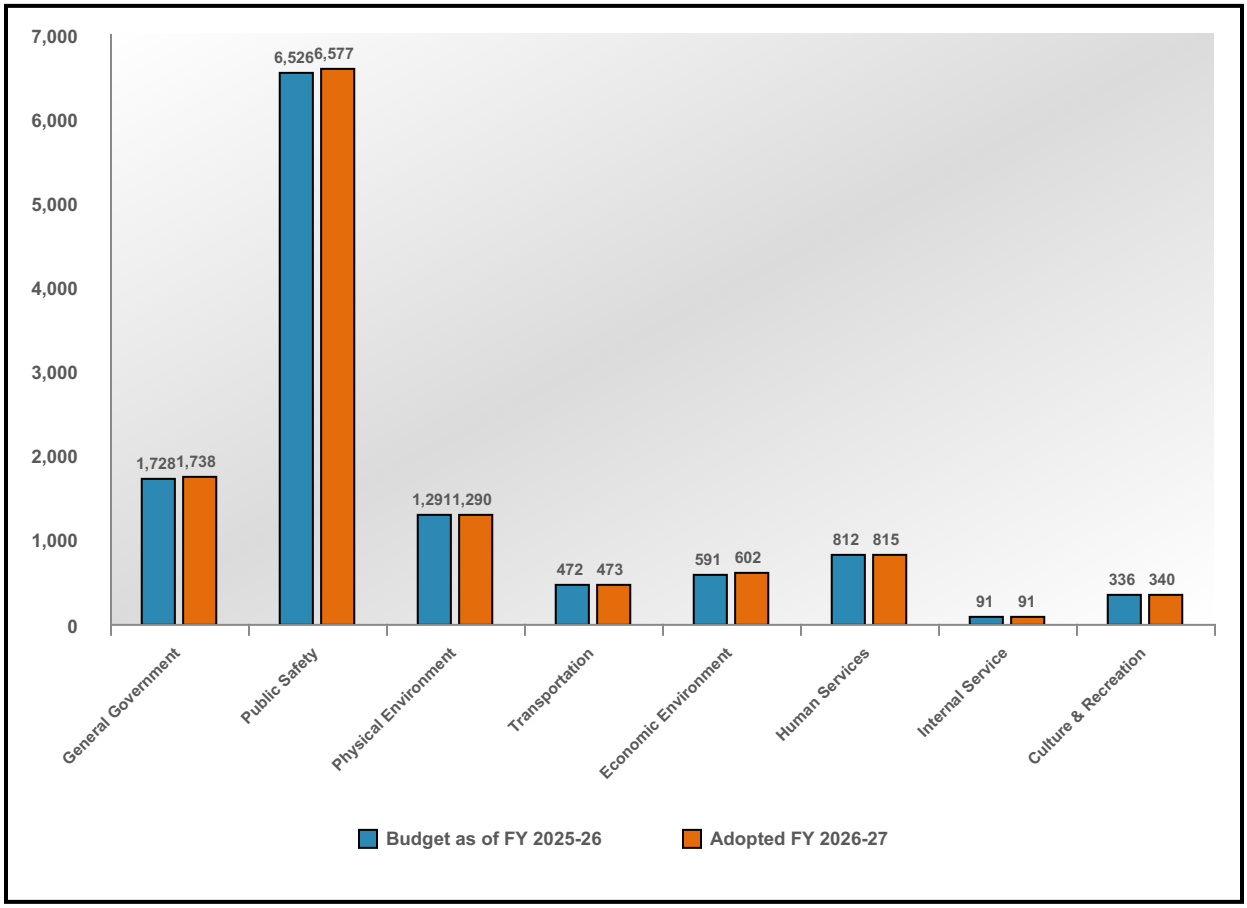
Department/Division	FY 2024-25 Auth Positions	FY 2025-26 Auth Positions	FY 2025-26 Net Change	FY 2025-26 Positions	FY 2026-27 Addition	FY 2026-27 Deletion	FY 2026-27 Net Transfer	FY 2026-27 Positions
Other Offices								
Agenda Development	3	3	0	3	0	0	0	3
Arts and Cultural Affairs	4	4	0	4	0	0	1	5
County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

Changes in Authorized Positions

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

Total Positions by Function

FY 2025-26 Versus FY 2026-27



Debt Management

This section includes:

- General Overview 1-82
- Pledged Revenue for Debt 1-84
- Credit Ratings 1-85
- Long-Term Debt Summary 1-89
- Legal Debt Limits 1-90
- Detailed Long-Term Debt 1-90

GENERAL OVERVIEW

The basic purpose of debt management is to contribute to the continued financial health and stability of the organization by assuring future access to debt markets to meet both scheduled and unscheduled needs. In practice, the limits within which debt management can be developed and implemented are usually very confined by the constraints of financial markets and regulatory processes.

The legal, economic, financial, and market conditions associated with the issuance of debt are dynamic, unpredictable and in a constant mode of change. Consequently, the decision to issue a debt is best made on a case-by-case basis, and only after careful and timely analysis and evaluation of all relevant factors. Some of the factors that should be considered include, but are not limited to, the following:

- Legal constraints on debt capacity and various financing alternatives.
- The urgency of the capital requirements to be met and the economic costs of delays.
- Willingness and financial ability of the taxpayers to pay for the capital improvements.
- Determination as to whether to employ a "pay as you acquire" versus a "pay as you use" approach.
- Proper balance between internal and external financing.
- Current interest rates and other market considerations.
- The financial condition of Orange County.
- The types, availability, and stability of revenues to be pledged for repayment of the debt.
- Type of debt to be issued.
- The nature of the projects to be financed (i.e., approved schedule of improvements, non-recurring improvements, etc.).
- Specifics for debt management are to be found in Orange County Code, Part II, Chapter 17, Article II Financing of Capital Projects, Etc., Divisions 1-10, and Administrative Regulation 06.02.04, as seen below.

Administrative Regulation 06.02.04

6.02.04 ISSUANCE OF REVENUE BONDS

I. POLICY

A. Orange County has the authority to issue revenue bonds or general obligation bonds pursuant to a competitive bid process or a negotiated sale.

B. It is the policy of Orange County to sell its bonds in the manner which will result in the lowest overall cost to the county while meeting the county's operational and program needs and deadlines.

C. The competitive bid process should be utilized in the sale of bonds unless otherwise recommended by the County Administrator or the Orange County Comptroller, or both, and approved by the Board of County Commissioners (BCC).

II. PROCEDURES

A. The county's revenue bonds and general obligation bonds shall be sold by a competitive bid process except as otherwise authorized by this Administrative Regulation.

B. The county's bonds may be sold by a negotiated transaction only if:

1. Such negotiated sale is recommended by the County Administrator or the County Comptroller, or both;
2. Such recommendation is set forth in writing and contains the specific reasons why a competitive bid process would not be in the best interests of the county;
3. Such reasons include one or more of the reasons set forth in paragraph C, below; and,
4. The BCC approves the recommendation by majority vote of the members present.

C. The County Administrator or the County Comptroller, or both, may recommend that a particular issue of the county's bonds be sold pursuant to a negotiated sale only if at least one (1) of the following criteria exists:

1. The primary security or source of payment for the bonds is new or untested in the market;
2. The particular structure of the bond issue is highly complex or is new and untested;
3. The bond transaction involves innovative financing techniques or "derivative products";
4. Market conditions are unstable or chaotic;
5. A sudden or dramatic credit rating deterioration has occurred for the county, the State of Florida, or the surrounding region;
6. The particular source of revenue pledged to the proposed bond issue has experienced a sudden or dramatic deterioration in its credit rating or marketability, or is otherwise a weak credit;
7. The size of the bond issue is considerably larger than the county has previously brought to market for that particular revenue source or is otherwise of such size that it would be difficult to sell the bonds through competitive bids;
8. There is evidence or reason to conclude that a competitive bid process will result in higher borrowing costs for the county;
9. There is reason to conclude that a competitive bid process will not meet the county's operational or program needs or deadlines, and a negotiated sale will; and,
10. The county wants to ensure participation by minority- and women-owned investment banking firms and/or by local and regional firms.

D. When a negotiated sale is approved by the BCC, underwriters will be selected pursuant to the applicable county code and Administrative Regulations.

E. Nothing in this regulation shall prohibit the use of set asides, auctions, and other devices which will encourage or ensure the participation of minority- and/or women-owned businesses and/or local or regional underwriting firms in competitively bid bond sales, all as may be approved from time to time by the BCC.

F. This regulation applies only to bonds issued by Orange County, Florida, and does not apply to any special districts within the county, either dependent or independent.

G. Failure to comply, in whole or in part, with this regulation pertaining to the method of sale of Orange County bonds shall have no effect whatsoever on the validity of any such bonds. Furthermore, nothing in this regulation shall create either a cause of action or standing to sue for, or on the part of, any person or firm.

Conclusion

The conduct of County Debt Management is ongoing and is constantly reviewed to produce the best results in an ever-changing marketplace. The Administrative Regulations are periodically reviewed.

Currently, Orange County has no outstanding General Obligation bonds approved by voter referendum. Administrative Regulation 06.02.04 and Orange County Code, Part II, Chapter 17, Article II Financing of Capital Projects, Etc., Divisions 1-10 has provided guidelines for the issuance of the various outstanding revenue bonds. In addition, for each pledged revenue source, there are resolutions and indentures, which set forth covenants with bond holders. Those board approved resolutions and indentures form a record of the evolution of rules and guidelines for the management of county debt, which has been approved by the BCC, the investors, and market participants.

PLEDGED REVENUE FOR DEBT

Orange County takes a planned and programmed approach to the management of its outstanding debt with a view toward funding from internally generated capital, where appropriate, and external financing, when appropriate. Outstanding debt is constantly monitored for opportunities to find savings on future scheduled debt service costs.

Orange County has 10 long-term bond issues outstanding with an original par amount of $1,343,280,000. Currently, Orange County has $1,098,825,000 in principal and $484,688,663 in interest payments remaining. The schedule of bonded debt for FY 2026-27 totals $105,174,994; $54,905,000 for principal; and $50,269,994 for interest. The schedule of bonded debt for FY 2027-28 totals $110,274,572; $62,270,000 for principal; and $48,004,572 for interest. There are also several State Revolving Fund loans for Utilities water system projects paid solely from system revenues. The county contracts with Digital Assurance Certification, LLC to maintain an online repository of detailed debt information for the county at the website: www.dacbond.com, where more information is available. Additional information regarding the County's outstanding bonds can also be found in our Bond Disclosure Supplement published on EMMA under Continuing Disclosure (direct link: https://emma.msrb.org/P22021961-P21540082-P21997321.pdf).

County bonding has been concentrated in the following areas: resource recovery projects, new jail construction, construction and rehabilitation of county facilities, expansion of the Convention Center, funding for the Dr. Phillips Performing Arts Center and Camping World Stadium, construction of the Courthouse Complex, purchase of environmentally sensitive lands, and to acquire and improve park and recreational facilities.

Jail construction and the construction and rehabilitation of county facilities are funded primarily from debt supported by Sales Tax revenue and Guaranteed and Second Guaranteed Entitlement of State Revenue Sharing. Debt for construction of the Orange County's Courthouse Complex is secured by sales tax revenues.

Debt for the expansion of the Convention Center, the Dr. Phillips Performing Arts Center, and Camping World Stadium is supported by revenue from the Tourist Development Tax. This tax enacted by ordinance on March 16, 1978, and by a referendum approved by the voters of the county was first levied in May 1978. On December 13, 1994, the county increased the rate of the tax from 4% to 5%; on July 18, 2006, the rate was increased to 6%. The first 5% of the tax is pledged to debt service.

Debt to purchase environmentally sensitive lands and acquire and improve park and recreational facilities is supported by revenue from the Public Service Tax (PST). This PST levy was put into effect on November 1, 1991. The county's PST bonds were paid off in 2025; no PST supported debt is currently outstanding.

Operating cost implications for each of these capital improvements have been reflected in each of the respective operating budgets. A history of rating actions, a schedule of long-term debt and a brief outline of the outstanding debt issues are presented on the following pages for further information.

SELECTED CREDIT RATINGS ACTIONS

DATE	CREDIT	RATING ACTION
1992	Commercial Paper Program	Upgrade from "A1" to "A1+" from S&P.
1992	Water Utilities System Bonds	Upgrade from "Baa" to "Aa", "A+" & "A+" from Moody's, S & P, and Fitch.
1993	Library District Bonds	Upgrade from "AA-" to "AA" from S&P, Moody's confirmed "Aa" rating.
1993	Sales Tax Bonds	Moody's & S&P confirmed "A1" & "A+".
1993	Solid Waste Bonds	Upgrade from "A" to "A1" from Moody's.
1994	Tourist Development Tax Bonds	S&P assigned "A" rating; Moody's and Fitch confirmed "A" rating.
1995	Public Service Tax Bonds	Received first time ratings of "A", "A", & "A+" from Moody's, S&P, and Fitch.
1997	Tourist Development Tax Bonds	Moody's revised rating to "A3".
1998	Water Utilities System Refunding Refunding Revenue Bonds	Received rating from Moody's of "Aa-3".
1998	Sales Tax Revenue Bonds	Insured Ratings of "Aaa", "AAA" and "AAA" from Moody's, S&P, and Fitch. Uninsured Ratings of "A1" and "A+" from Moody's and S&P.
1998	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A3", "A", "A" from Moody's, S&P, and Fitch.
1999	Sales Tax Revenue Bonds	Uninsured Ratings of "A1" and "A+" from Moody's and S&P.
2000	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2" (upgrade from A3), "A", "A+" (upgrade from A) from Moody's, S&P, and Fitch.
2002	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2002	Sales Tax Revenue Bonds	Upgrade from "A+" to "AA-" from S&P.
2002	Sales Tax Revenue Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A1", "AA-", "AA-" from Moody's, S&P, and Fitch.
2003	Solid Waste Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A+", "A" from Moody's, S&P, and Fitch.
2003	Public Service Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A1", "A+", "AA-" from Moody's, S&P, and Fitch.

SELECTED CREDIT RATINGS ACTIONS

DATE	CREDIT	RATING ACTION
2003	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2005	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2005	Capital Improvement Bonds	Upgrade from "A" to "A+" from S&P.
2006	Sales Tax Revenue Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A1", "AA-", "AA-" from Moody's, S&P, and Fitch.
2006	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A", "A+" from Moody's, S&P, and Fitch.
2006	Sales Tax Revenue Bonds	S&P upgraded rating from "AA-" to "AA".
2007	Tourist Development Tax Bonds	Upgrade from "A" to "A+" from S&P.
2007	Tourist Development Tax Bonds	Insured Ratings of "Aaa", "AAA", "AAA" from Moody's, S&P and Fitch. Uninsured Ratings of "A2", "A+", "A+" from Moody's, S&P, and Fitch.
2007	Sales Tax Bonds	Upgrade from "AA-" to "AA" from Fitch.
2007	Public Service Tax Bonds	Upgrade from "AA-" to "AA" from Fitch.
2009	Capital Improvement Bonds	Received ratings of "AA" from Fitch; Upgrade from "A+" to "AA" from S&P.
2010	Tourist Development Tax Bonds	Recalibrated from Moody's from "A2" to "A1" to be consistent with the Global Scale Rating (GSR).
2010	Sales Tax Bonds	Recalibrated from Moody's from "A1" to "Aa3" to be Consistent with the Global Scale Rating (GSR).
2010	Water Utility Bonds	Recalibrated from Moody's from "Aa3" to "Aa2" to be consistent with the Global Scale Rating (GSR).
2010	Public Service Tax Bonds	Recalibrated from Moody's from "A1" to "Aa3" to Be consistent with the Global Scale Rating (GSR).
2010	Tourist Development Tax Bonds	Recalibrated from Fitch from "A+" to "AA-" to be consistent with the Global Scale Rating (GSR).
2010	Sales Tax Bonds	Recalibrated from Fitch from "AA" to "AA+" to be consistent with the Global Scale Rating (GSR).
2010	Capital Improvement Bonds	Recalibrated from Fitch from "AA" to "AA+" to be consistent with the Global Scale Rating (GSR).

SELECTED CREDIT RATINGS ACTIONS

DATE	CREDIT	RATING ACTION
2010	Public Service Tax Bonds	Recalibrated from Fitch from "AA" to "AA+" to be consistent with the Global Scale Rating (GSR).
2011	Public Service Tax Bonds	Upgrade from "A+" to "AA-" from S&P.
2012	Orange County	Implied general obligation rating of "AAA" from Fitch.
2012	Sales Tax Bonds	Upgrade from "Aa3" to "Aa2" from Moody's.
2012	Sales Tax Bonds	Rated as "AA+" from Kroll Bond Rating Agency.
2012	Orange County	Implied general obligation rating of "AA+" from Kroll Bond Rating Agency.
2013	Public Service Tax Bonds	Upgrade from "Aa3" to "Aa2" from Moody's.
2013	Public Service Tax Bonds	Upgrade from "AA-" to "AA" from S&P.
2014	Orange County	Implied general obligation rating upgrade from "AA+" to "AAA" from Kroll.
2015	Water Utility Bonds	All outstanding bonds were paid off and ratings terminated.
2015	Tourist Development Tax Bonds	Upgrade from "AA-" to "AA" from Fitch.
2015	Tourist Development Tax Bonds	Upgrade from "A+" to "AA-" from S&P.
2015	Tourist Development Tax Bonds	Upgrade from "A1" to "Aa3" from Moody's.
2016	Water Utility Bonds	Rated as "AAA" from S&P and Fitch.
2016	Sales Tax Bonds	Upgrade from "AA+" to "AAA" from Fitch.
2016	Public Service Tax Bonds	Upgrade from "AA+" to "AAA" from Fitch.
2018	Orange County	Implied general obligation rating of "Aaa" from Moody's.
2018	Tourist Development Tax Bonds	Upgrade from "Aa3" to "Aa2" from Moody's.
2018	Sales Tax Bonds	Upgrade from "AA+" to "AAA" from Kroll.
2019	Sales Tax Bonds	Upgrade from "Aa2" to "Aa1" from Moody's.
2019	Capital Improvement Bonds	Upgrade from "AA" to "AA+" from S&P.
2019	Sales Tax Bonds	Upgrade from "AA" to "AA+" from S&P.
2019	Public Service Tax Bonds	Upgrade from "AA" to "AA+" from S&P.
2022	Capital Improvement Bonds	All outstanding bonds were paid off and ratings terminated.
2024	Public Service Tax Bonds	Upgrade from "Aa2" to "Aaa" from Moody's.
2024	Sales Tax Bonds	Upgrade from "Aa1" to "Aaa" from Moody's.

SELECTED CREDIT RATINGS ACTIONS

DATE	CREDIT	RATING ACTION
2025	Public Service Tax Bonds	All outstanding were paid off and ratings terminated.

Source: Fiscal & Business Services Division

LONG-TERM DEBT SUMMARY

	BONDS	SERIES	BOND DEBT	PRINCIPAL	INTEREST	PRINCIPAL AND INTEREST TOTAL
1	Sales Tax Revenue Refunding Bonds	2015A	30,110,000	5,570,000	119,280	5,689,280
2	Water & Wastewater Utility Revenue Bonds	2016	89,035,000	53,165,000	8,546,531	61,711,531
3	Tourist Development Tax Refunding Revenue Bonds	2017	194,740,000	71,305,000	9,135,000	80,440,000
4	Sales Tax Taxable Refunding Revenue Bonds	2019	103,805,000	79,755,000	6,802,639	86,557,639
5	Water & Wastewater Utility Revenue Bonds	2020	140,740,000	115,280,000	47,764,750	163,044,750
6	Water & Wastewater Utility Revenue Bonds	2025	142,465,000	142,465,000	77,291,563	219,756,563
7	Tourist Development Tax Refunding Revenue Bonds	2025	64,070,000	54,535,000	8,396,750	62,931,750
8	Tourist Development Tax Revenue Bonds	2026A	280,520,000	280,520,000	217,121,900	497,641,900
9	Tourist Development Tax Refunding Revenue Bonds	2026B	297,795,000	296,230,000	109,510,250	405,740,250
	Total		***$ 1,343,280,000***	***$ 1,098,825,000***	***$ 484,688,663***	***$ 1,583,513,663***

LEGAL DEBT LIMITS

Neither the Orange County Board of County Commissioners nor the Florida Statutes provide for a limit on the amount of general obligation bonds that Orange County can issue following authorization by a successful referendum of Orange County voters approving the use of ad valorem property taxes to repay the general obligation bonds issued. Currently, there are only Library District General Obligation Bonds outstanding.

County revenue bonds do not pledge the full faith and credit of the county, but rather give bondholders a pledge against the actual collection of a given revenue. Since revenue bond holders cannot force the county to increase general taxes, financial markets require that revenue bonds only be issued for a portion of the available capacity. This issuance limitation is included in the resolutions and indentures and acts as another form of debt limit.

DETAILED LONG-TERM DEBT

1. $30,110,000 Sales Tax Revenue Refunding Bond, Series 2015A

Revenue pledged: Local Government Half – Cent Sales Tax.

Purpose: To refund all outstanding Sales Tax Revenue Refunding Bonds, Series 2006.

Final Maturity: 01/01/28; Interest Rate: 2.13%.

FY	Principal	Interest	Total
26-27	$ 2,755,000	$ 89,300	$ 2,844,300
27-28	2,815,000	29,980	2,844,980
28-29	0	0	0
29-30	0	0	0
30-31	0	0	0
Thereafter	0	0	0
Total	$ 5,570,000	$ 119,280	$ 5,689,280

2. $89,035,000 Water and Wastewater Utility Revenue Bonds, Series 2016

Revenue pledged: Net operating revenues and all moneys, including investments thereof, in the funds and accounts to pay the operating expenses of the system.

Purpose: To finance certain costs relating to the acquisition, construction and equipping of various capital improvements to the county's Water & Wastewater Utility System.

Final Maturity: 10/01/36; Interest Rate: 2.00% to 5.00%.

FY	Principal	Interest	Total
26-27	$ 4,780,000	$ 1,390,794	$ 6,170,794
27-28	4,875,000	1,295,194	6,170,194
28-29	4,975,000	1,197,694	6,172,694
29-30	5,080,000	1,091,975	6,171,975
30-31	5,195,000	977,675	6,172,675
Thereafter	28,260,000	2,593,200	30,853,200
Total	$ 53,165,000	$ 8,546,532	$ 61,711,532

3. $194,740,000 Tourist Development Tax Refunding Revenue Bonds, Series 2017

Revenue pledged: Tourist Development Tax and Convention/ Civic Center net operating revenues.

Purpose: To refund all outstanding Tourist Development Tax Refunding Revenue Bonds, Series 2007 and 2007A.

Final Maturity: 10/01/30; Interest Rate: 5.00%.

FY	Principal	Interest	Total
26-27	$ 16,515,000	$ 3,565,250	$ 20,080,250
27-28	17,365,000	2,739,500	20,104,500
28-29	18,245,000	1,871,250	20,116,250
29-30	19,180,000	959,000	20,139,000
30-31	0	0	0
Thereafter	0	0	0
Total	$ 71,305,000	$ 9,135,000	$ 80,440,000

4. $103,805,000 Taxable Sales Tax Refunding Revenue Bonds, Series 2019

Revenue pledged: Local Government Half - Cent Sales Tax.

Purpose: To refund all outstanding Sales Tax Revenue Refunding Bonds, Series 2012B.

Final Maturity: 01/01/32; Interest Rate: 1.79% to 2.70%.

FY	Principal	Interest	Total
26-27	$ 10,110,000	$ 1,925,769	$ 12,035,769
27-28	10,340,000	1,678,267	12,018,267
28-29	14,270,000	1,372,193	15,642,193
29-30	14,625,000	1,003,693	15,628,693
30-31	15,005,000	614,751	15,619,751
Thereafter	15,405,000	207,968	15,612,968
Total	$ 79,755,000	$ 6,802,641	$ 86,557,641

5. $140,740,000 Water and Wastewater Utility Revenue Bonds, Series 2020

Revenue pledged: Net operating revenues and all moneys, including investments thereof, in the funds and accounts to pay the operating expenses of the system.

Purpose: To finance certain costs relating to the acquisition, construction and equipping of various capital improvements to the county's Water & Wastewater Utility System.

Final Maturity: 10/01/40; Interest Rate: 5.00%.

FY	Principal	Interest	Total
26-27	$ 5,880,000	$ 5,764,000	$ 11,644,000
27-28	6,175,000	5,470,000	11,645,000
28-29	6,485,000	5,161,250	11,646,250
29-30	6,810,000	4,837,000	11,647,000
30-31	7,150,000	4,496,500	11,646,500
Thereafter	82,780,000	22,036,000	104,816,000
Total	$ 115,280,000	$ 47,764,750	$ 163,044,750

6. $142,465,000 Water and Wastewater Utility Revenue Bonds, Series 2025

Revenue pledged: Net operating revenues and all moneys, including investments thereof, in the funds and accounts to pay the operating expenses of the system.

Purpose: To finance certain costs relating to the acquisition, construction and equipping of various capital improvements to the county's Water & Wastewater Utility System.

Final Maturity: 10/01/45; Interest Rate: 4.00% to 5.00%.

FY	Principal	Interest	Total
26-27	$ 0	$ 6,725,681	$ 6,725,681
27-28	5,110,000	6,725,681	11,835,681
28-29	5,365,000	6,470,181	11,835,181
29-30	5,635,000	6,201,931	11,836,931
30-31	5,915,000	5,920,181	11,835,181
Thereafter	120,440,000	45,247,906	165,687,906
Total	$ 142,465,000	$ 77,291,561	$ 219,756,561

7. $64,070,000 Tourist Development Tax Revenue Bonds, Series 2025

Revenue pledged: Tourist Development Tax and Convention/ Civic Center net operating revenues.

Purpose: To refund all outstanding Tourist Development Tax Refunding Revenue Bonds, Series 2015.

Final Maturity: 10/01/31; Interest Rate:5.00%.

FY	Principal	Interest	Total
26-27	$ 10,020,000	$ 2,726,750	$ 12,746,750
27-28	10,420,000	2,225,750	12,645,750
28-29	10,940,000	1,704,750	12,644,750
29-30	11,520,000	1,157,750	12,677,750
30-31	11,635,000	581,750	12,216,750
Thereafter	0	0	0
Total	$ 54,535,000	$ 8,396,750	$ 62,931,750

8. $280,520,000 Tourist Development Tax Revenue Bonds, Series 2026A

Revenue pledged: Tourist Development Tax and Convention/ Civic Center net operating revenues.

Purpose: To finance a portion of the costs of the OCCC Grand Concourse Expansion Project.

Final Maturity: 10/01/56; Interest Rate:4.00% to 5.00%.

FY	Principal	Interest	Total
26-27	$ 0	$ 13,270,950	$ 13,270,950
27-28	0	13,270,950	13,270,950
28-29	0	13,270,950	13,270,950
29-30	0	13,270,950	13,270,950
30-31	0	13,270,950	13,270,950
Thereafter	280,520,000	150,767,150	431,287,150
Total	$ 280,520,000	$ 217,121,900	$ 497,641,900

9. $297,795,000 Tourist Development Tax Refunding Revenue Bonds, Series 2026B

Revenue pledged: Tourist Development Tax and Convention/ Civic Center net operating revenues.

Purpose: To refund all outstanding Tourist Development Tax Refunding Revenue Bonds, Series 2016, 2016B, and Revenue Bonds, Series 2016A.

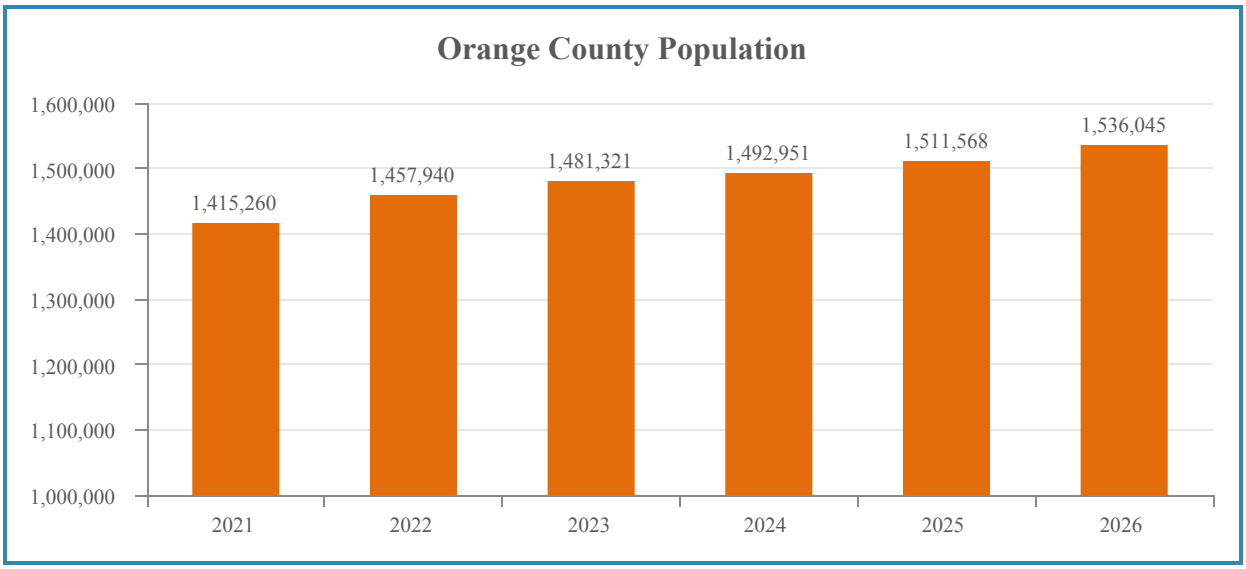
Final Maturity: 10/01/36; Interest Rate:5.00%.

FY	Principal	Interest	Total
26-27	$ 4,845,000	$ 14,811,500	$ 19,656,500
27-28	5,170,000	14,569,250	19,739,250
28-29	5,405,000	14,310,750	19,715,750
29-30	5,620,000	14,040,500	19,660,500
30-31	29,710,000	13,759,500	43,469,500
Thereafter	245,480,000	38,018,750	283,498,750
Total	$ 296,230,000	$ 109,510,250	$ 405,740,250

Statistical Information

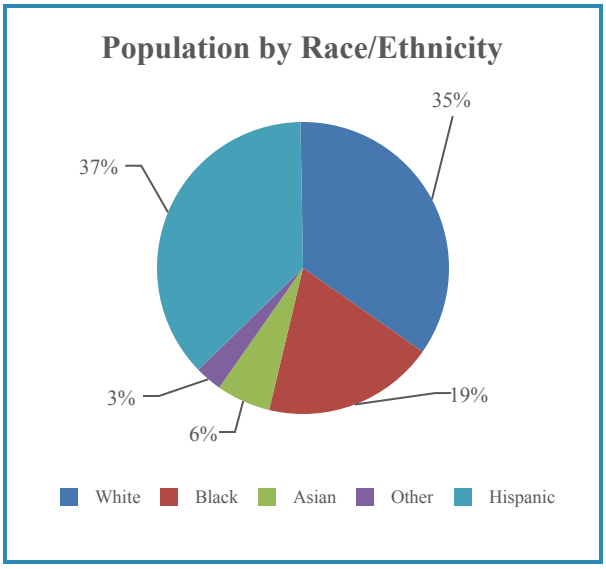
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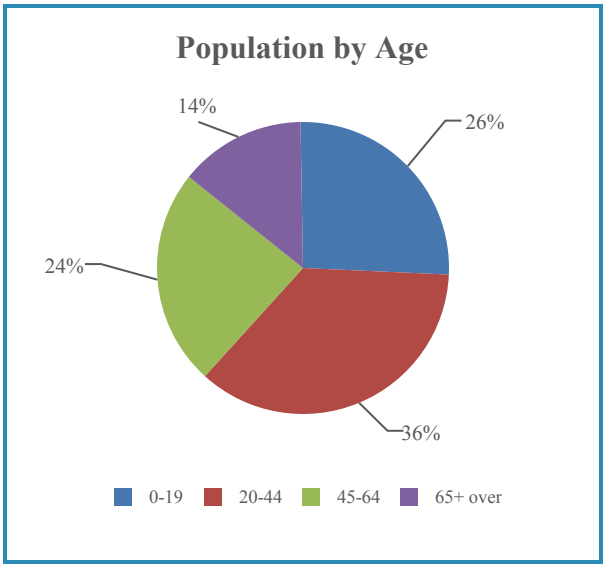
- Demographic and Economic Indicators 1-94



Source: 2025 Bureau of Economic and Business Research (BEBR) Orange County Population

Population growth is on a slight upward trend as employment opportunities increase and the housing market improves.

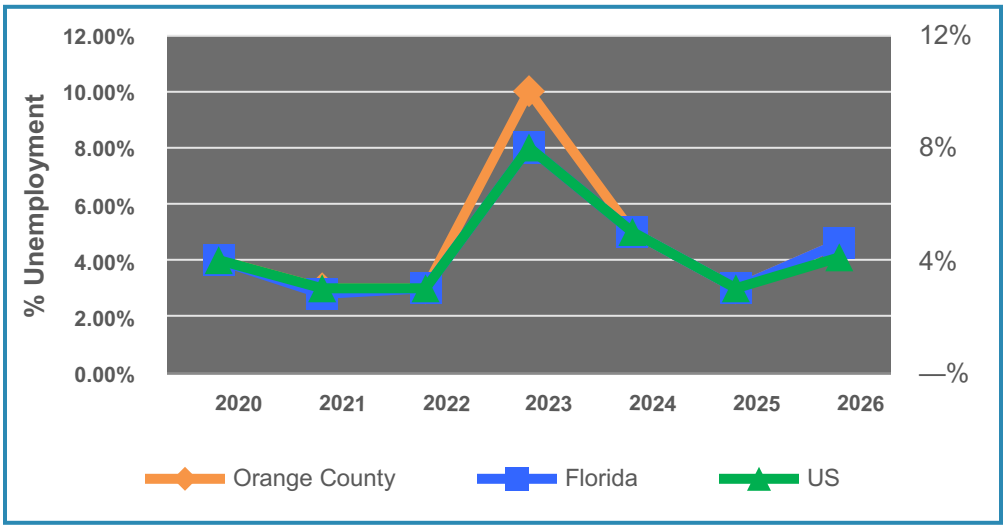




Source: Office of Economic & Demographic Research August 2026; BEBR 2025

Orange County has a diverse population with 86% of the population under the age of 65. The predominant race in the county is Hispanic ethnicity at 37% and includes both white and black races. White ethnicity currently makes up 35% of the population. The Black/African American population is 19%. The Asian population is approximately 6% and includes Native Hawaiian, Alaska Native, and other Pacific Islander. Those who identify as two (2) or more races make up 3% of the population.

Unemployment Rate Comparison



Source: United States Department of Labor July 2026

Florida's unemployment rate is 4.6% and the national unemployment rate is 4.1%, as of July 2026. Orange County unemployment rate was 4.6%.

Metro Orlando Employment by Industry	Employees
Leisure & Hospitality	300,900
Professional & Business Services	280,300
Education & Health Services	206,200
Retail Trade	150,700
Government	127,900
Construction	93,500
Financial Activities	92,100
Transportation, Warehousing & Utilities	61,600
Other Services	54,700
Wholesale Trade	52,600
Manufacturing	53,200
Information	25,200
Mining & Logging	300

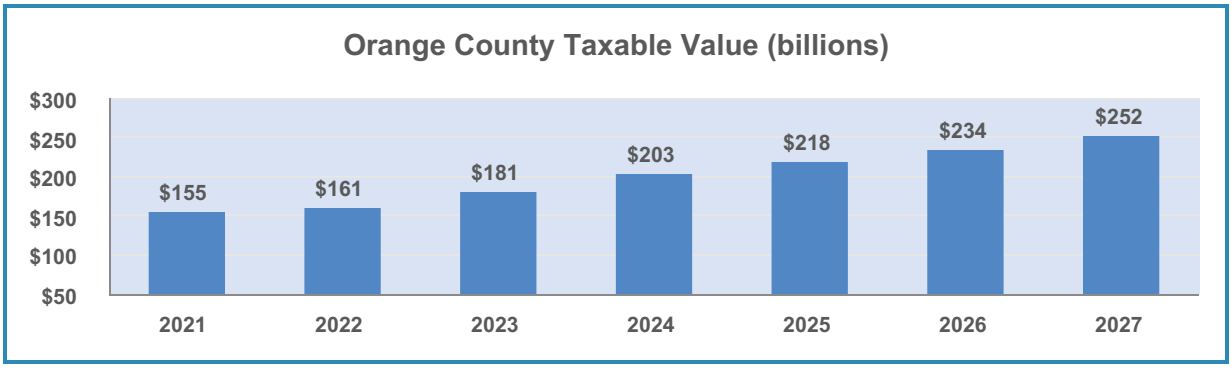
Source: Orlando Economic Partnership, July 2026



Top 10 Metro Orlando Employers *	Employees	Industry
Walt Disney World Resort	80,000	Leisure & Hospitality
Adventist Health System	40,000	Healthcare
Universal Orlando (+ Resort)	32,084	Leisure & Hospitality
Orlando Health	28,806	Healthcare
Lockheed Martin	14,000	Aerospace/Defense
University of Central Florida	13,645	Education
Hilton Grand Vacations	5,800	Leisure & Hospitality
SeaWorld Parks & Entertainment	5,192	Leisure & Hospitality
Darden Restaurants	5,127	Restaurants
HCA Healthcare	4,831	Healthcare

* *Excludes government and retail operations*

Source: Orlando Economic Partnership, November 2025



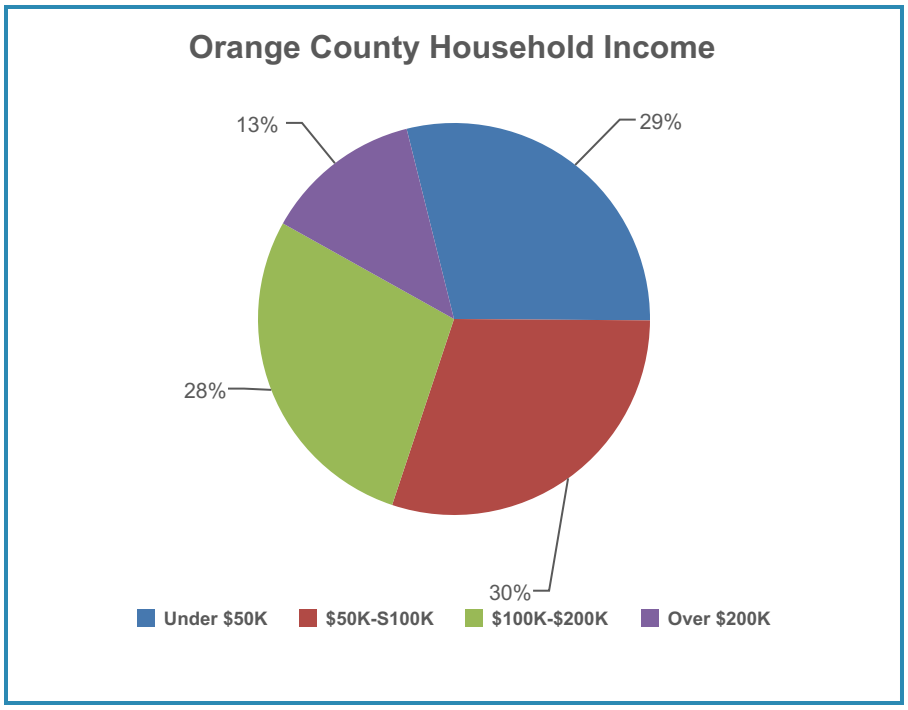
Source: Orange County Property Appraiser website

The taxable value of property in Orange County is anticipated to increase by $18.0 billion for FY 2027. Since FY 2020, taxable values have increased as a result of consumer demand and new construction.

Population & Millage Rates

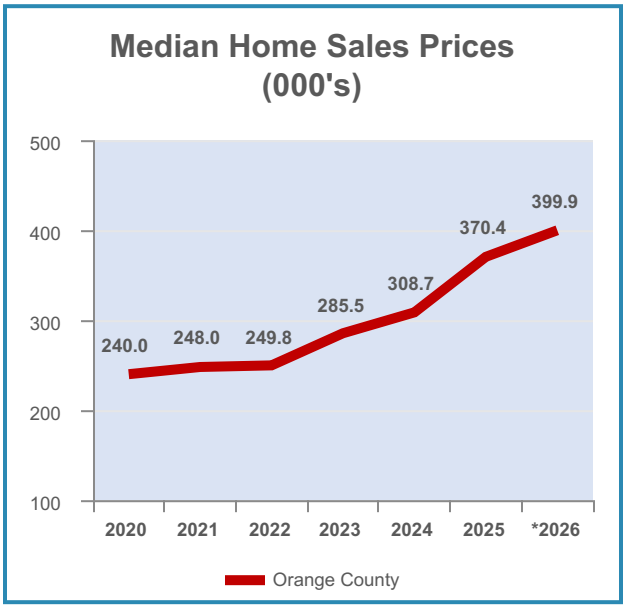
Orange County	2026 Population Estimate	2026 Final	2027 Adopted	% Change
Eatonville	3,328	7.2938	7.2938	0.0%
Oakland	5,629	6.7000	6.7000	0.0%
Orlando	340,681	6.6500	6.6500	0.0%
Ocoee	51,209	4.9500	5.2922	6.9%
Edgewood	2,595	5.2500	5.2500	0.0%
Maitland	20,141	5.2425	5.2425	0.0%
Belle Isle	7,214	4.7845	4.9999	4.5%
Winter Garden	52,479	4.8565	4.8565	0.0%
Apopka	66,580	4.4376	4.6761	5.4%
Orange County (unincorporated)	952,368	4.4347	4.4347	0.0%
Winter Park	30,600	4.2985	4.2860	-0.3%
Windermere	3,186	3.7425	3.7425	0.0%
Lake Buena Vista	21	2.6193	2.6193	0.0%
Bay Lake	14	2.2250	2.2250	0.0%
Total	1,536,045			

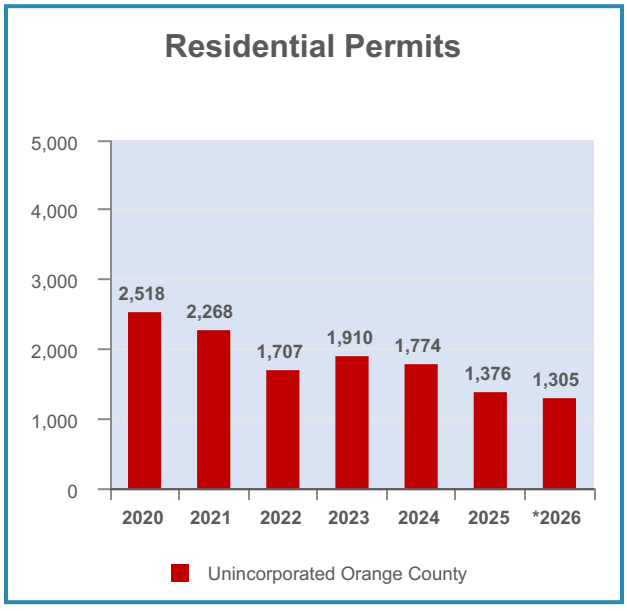
Source: 2025 BEBR and Orange County Property Appraiser



Source: United States Census Bureau, 2025 American Community Survey Census Report

According to the United States Census Bureau, 30% of households have an income between $50,000 to $100,000.





Source: Orlando Economic Partnership

* through August 2026

Median home sales prices have increased 8% from 2025. The number of single family residential permits issued decreased 22% from FY 2024 to FY 2025 and is projected to slightly increase in FY 2026, which is shown through August 2026.

ORANGE



COUNTY

FLORIDA

Guide to Other Useful References

A GUIDE TO OTHER USEFUL REFERENCES

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

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

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

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

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

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

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

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

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

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

Glossary of Budget Terms

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

Board of County Commissioners – The governing body of Orange County is composed of elected officials from single member districts and one (1) county mayor elected countywide. Currently, the Board of County Commissioners (BCC) consists of six (6) members. Effective for the 2026 General Election, the Board is going to consist of eight (8) members as the Orange County Charter was amended to increase the number of Commissioners districts from six (6) to eight (8).

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay – Appropriation for the acquisition or construction of physical assets or purchase of items with a unit cost of $5,000 or more.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Maximum Millage – Florida Statutes 200.065 defines the maximum millage rate that can be adopted with a simple majority vote. See the "Millage Approval Process" notes in this section.

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

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

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

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

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

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

Objective – A defined method to accomplish an established goal.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2026 calendar year would be used to compute the ad valorem taxes levied for the FY 2026-27 budget.

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

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

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

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

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

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

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

ORANGE



COUNTY

FLORIDA

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REVENUE CATEGORIES

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

Taxes

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

Permits, Fees, Special Assessments

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

Intergovernmental Revenue

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

Charges for Services

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

Fines and Forfeitures

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

Miscellaneous Revenue

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

Statutory Deduction

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

Interfund Transfers

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

Debt and Lease Proceeds

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

Fund Balance

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

Other Non-Revenues

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

Internal Service Charges

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

EXPENDITURE CATEGORIES

Personal Services

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

Operating Expenses

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

Capital Outlay

The appropriation for the acquisition or construction of physical assets or items with a unit cost of $5,000 or more.

Capital Improvements

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

Debt Service

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

Grants

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

Reserves

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

Interfund Transfers

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

Other

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 000X General Fund and Subfunds			
REVENUES:			
Ad Valorem Taxes	$ 852,199,520	$ 950,514,668	$ 1,017,194,781
Other General Taxes	1,926,875	2,209,000	2,001,000
Permits and Fees	954,656	1,147,400	1,147,300
Grants	3,672,496	2,620,120	2,588,259
Shared Revenues	1,617,278	1,561,500	1,591,500
Service Charges	57,941,746	62,111,914	66,409,579
Fines and Forfeits	1,313,135	1,330,825	1,357,650
Interest and Other	51,419,516	19,010,432	17,986,348
Revenues Total	**$ 971,045,222**	**$ 1,040,505,859**	**$ 1,110,276,417**
5% Statutory Deduction	$ 0	$ (53,807,792)	$ (57,493,819)
Net Revenues	**$ 971,045,222**	**$ 986,698,067**	**$ 1,052,782,598**
NON-REVENUES:			
Debt and Lease Proceeds	$ 46,393,837	$ 2,800,000	$ 0
Fund Balance	0	389,223,298	273,162,399
Other Sources	46,242,070	35,900,000	39,600,000
Revenues Total	**$ 1,063,681,129**	**$ 1,414,621,365**	**$ 1,365,544,997**
Interfund Transfers	$ 340,745,852	$ 426,531,979	$ 465,951,958
Total Revenues	**$ 1,404,426,981**	**$ 1,841,153,344**	**$ 1,831,496,955**
EXPENDITURES:			
General Government	$ 422,546,182	$ 448,337,269	$ 432,661,057
Public Safety	630,447,887	707,689,121	750,629,822
Physical Environment	16,941,976	21,747,135	19,295,826
Transportation	104,342,658	116,389,928	130,415,336
Economic Environment	7,388,892	117,554,178	95,883,130
Human Services	149,492,831	202,421,128	181,748,888
Culture & Recreation	6,518,660	9,470,720	7,186,084
Total Expenditures	**$ 1,337,679,086**	**$ 1,623,609,479**	**$ 1,617,820,143**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 144,356,431	$ 130,383,472
Interfund Transfers	60,404,977	73,187,434	83,293,340
Total Expenditures / Non-Expense	**$ 1,398,084,063**	**$ 1,841,153,344**	**$ 1,831,496,955**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1005 Special Tax MSTU			
REVENUES:			
Ad Valorem Taxes	$ 200,400,207	$ 222,956,386	$ 239,968,823
Other General Taxes	18,068,839	17,000,000	17,000,000
Interest and Other	2,808,288	20,000	20,000
Revenues Total	**$ 221,277,334**	**$ 239,976,386**	**$ 256,988,823**
5% Statutory Deduction	$ 0	$ (12,048,819)	$ (12,899,441)
Net Revenues	**$ 221,277,334**	**$ 227,927,567**	**$ 244,089,382**
NON-REVENUES:			
Fund Balance	$ 0	$ 14,002,418	$ 8,451,000
Other Sources	2,121,441	1,000,000	1,000,000
Revenues Total	**$ 223,398,775**	**$ 242,929,985**	**$ 253,540,382**
Interfund Transfers	$ 74,670,669	$ 99,039,273	$ 119,574,618
Total Revenues	**$ 298,069,444**	**$ 341,969,258**	**$ 373,115,000**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 5,877,418	$ 0
Interfund Transfers	297,340,812	336,091,840	373,115,000
Total Expenditures / Non-Expense	**$ 297,340,812**	**$ 341,969,258**	**$ 373,115,000**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1009 OC Fire Prot & EMS/MSTU			
REVENUES:			
Ad Valorem Taxes	$ 315,703,610	$ 351,274,097	$ 378,052,670
Permits and Fees	3,346,404	3,700,000	3,700,000
Grants	658,191	0	0
Shared Revenues	433,262	430,000	430,000
Service Charges	46,278,640	55,424,920	52,351,684
Interest and Other	11,054,299	1,150,500	1,150,500
Revenues Total	**$ 377,474,407**	**$ 411,979,517**	**$ 435,684,854**
5% Statutory Deduction	$ 0	$ (20,743,976)	$ (21,969,843)
Net Revenues	**$ 377,474,407**	**$ 391,235,541**	**$ 413,715,011**
NON-REVENUES:			
Fund Balance	$ 0	$ 185,788,529	$ 108,247,175
Other Sources	3,751,090	2,900,000	3,712,000
Total Revenues	**$ 381,225,497**	**$ 579,924,070**	**$ 525,674,186**
EXPENDITURES:			
Public Safety	$ 296,909,251	$ 499,739,549	$ 446,043,867
Total Expenditures	**$ 296,909,251**	**$ 499,739,549**	**$ 446,043,867**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 80,184,521	$ 79,630,319
Total Expenditures / Non-Expense	**$ 296,909,251**	**$ 579,924,070**	**$ 525,674,186**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1010 Air Pollution Control			
REVENUES:			
Shared Revenues	$ 1,372,607	$ 1,381,210	$ 1,372,607
Interest and Other	4,907	1,000	1,000
Revenues Total	**$ 1,377,514**	**$ 1,382,210**	**$ 1,373,607**
5% Statutory Deduction	$ 0	$ (69,110)	$ (68,680)
Net Revenues	**$ 1,377,514**	**$ 1,313,100**	**$ 1,304,927**
NON-REVENUES:			
Fund Balance	$ 0	$ 329,868	$ 286,333
Total Revenues	**$ 1,377,514**	**$ 1,642,968**	**$ 1,591,260**
EXPENDITURES:			
Physical Environment	$ 1,423,446	$ 1,642,968	$ 1,591,260
Total Expenditures	**$ 1,423,446**	**$ 1,642,968**	**$ 1,591,260**
Total Expenditures / Non-Expense	**$ 1,423,446**	**$ 1,642,968**	**$ 1,591,260**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1023 Misc Construction Projects			
REVENUES:			
Ad Valorem Taxes	$ 47,413,342	$ 52,883,411	$ 56,593,266
Shared Revenues	67,151,916	61,250,000	0
Interest and Other	27,093,042	2,300,000	4,000,000
Revenues Total	**$ 141,658,300**	**$ 116,433,411**	**$ 60,593,266**
5% Statutory Deduction	$ 0	$ (5,821,671)	$ (3,029,663)
Net Revenues	**$ 141,658,300**	**$ 110,611,740**	**$ 57,563,603**
NON-REVENUES:			
Fund Balance	$ 0	$ 555,614,165	$ 300,000,000
Revenues Total	**$ 141,658,300**	**$ 666,225,905**	**$ 357,563,603**
Interfund Transfers	$ 0	$ 0	$ 137,121,900
Total Revenues	**$ 141,658,300**	**$ 666,225,905**	**$ 494,685,503**
EXPENDITURES:			
General Government	$ 40,823,531	$ 208,856,085	$ 82,760,001
Public Safety	14,933,894	142,553,241	52,995,000
Physical Environment	11,578,628	65,305,723	8,201,028
Transportation	32,782,866	71,906,254	44,112,990
Human Services	5,453,064	92,018,035	20,700,000
Culture & Recreation	416,740	4,410,047	3,225,172
Total Expenditures	**$ 105,988,723**	**$ 585,049,385**	**$ 211,994,191**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 81,176,520	$ 282,691,312
Total Expenditures / Non-Expense	**$ 105,988,723**	**$ 666,225,905**	**$ 494,685,503**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1025 OBT Comm Redev Area Trust Fund			
REVENUES:			
Interest and Other	$ 1,309,420	$ 1,330,785	$ 1,632,582
Revenues Total	**$ 1,309,420**	**$ 1,330,785**	**$ 1,632,582**
5% Statutory Deduction	$ 0	$ (66,539)	$ (81,629)
Net Revenues	**$ 1,309,420**	**$ 1,264,246**	**$ 1,550,953**
NON-REVENUES:			
Fund Balance	$ 0	$ 6,825,041	$ 5,175,382
Revenues Total	**$ 1,309,420**	**$ 8,089,287**	**$ 6,726,335**
Interfund Transfers	$ 1,195,027	$ 1,408,874	$ 1,586,302
Total Revenues	**$ 2,504,447**	**$ 9,498,161**	**$ 8,312,637**
EXPENDITURES:			
Economic Environment	$ 731,778	$ 9,498,161	$ 8,312,637
Total Expenditures	**$ 731,778**	**$ 9,498,161**	**$ 8,312,637**
Total Expenditures / Non-Expense	**$ 731,778**	**$ 9,498,161**	**$ 8,312,637**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Proposed Budget
Fund 1030 Public Service Tax			
REVENUES:			
Public Service Taxes	$ 0	$ 102,000,000	$ 110,000,000
Interest and Other	0	16,000	16,000
Revenues Total	**$ 0**	**$ 102,016,000**	**$ 110,016,000**
5% Statutory Deduction	$ 0	$ (5,100,800)	$ (5,500,800)
Net Revenues	**$ 0**	**$ 96,915,200**	**$ 104,515,200**
NON-REVENUES:			
Fund Balance	$ 0	$ 144,395,868	$ 129,500,000
Total Revenues	**$ 0**	**$ 241,311,068**	**$ 234,015,200**
EXPENDITURES:			
General Government	$ 0	$ 494,116	$ 625,260
Total Expenditures	**$ 0**	**$ 494,116**	**$ 625,260**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 120,277,679	$ 90,015,322
Interfund Transfers	$ 0	$ 120,539,273	$ 143,374,618
Total Expenditures / Non-Expense	**$ 0**	**$ 241,311,068**	**$ 234,015,200**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 103T Transportation Impact Fees			
REVENUES:			
Permits and Fees	$ 22,545,255	$ 29,721,000	$ 30,421,000
Interest and Other	10,894,423	990,000	990,000
Revenues Total	**$ 33,439,678**	**$ 30,711,000**	**$ 31,411,000**
5% Statutory Deduction	$ 0	$ (1,535,550)	$ (1,570,550)
Net Revenues	**$ 33,439,678**	**$ 29,175,450**	**$ 29,840,450**
NON-REVENUES:			
Fund Balance	$ 0	$ 185,595,942	$ 105,100,000
Total Revenues	**$ 33,439,678**	**$ 214,771,392**	**$ 134,940,450**
EXPENDITURES:			
Transportation	$ 30,426,061	$ 91,223,510	$ 78,994,057
Total Expenditures	**$ 30,426,061**	**$ 91,223,510**	**$ 78,994,057**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 123,547,882	$ 55,946,393
Total Expenditures / Non-Expense	**$ 30,426,061**	**$ 214,771,392**	**$ 134,940,450**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1046 Fire Impact Fees			
REVENUES:			
Permits and Fees	$ 1,757,536	$ 3,036,000	$ 2,000,000
Interest and Other	650,450	150,000	150,000
Revenues Total	**$ 2,407,986**	**$ 3,186,000**	**$ 2,150,000**
5% Statutory Deduction	$ 0	$ (159,300)	$ (107,500)
Net Revenues	**$ 2,407,986**	**$ 3,026,700**	**$ 2,042,500**
NON-REVENUES:			
Fund Balance	$ 0	$ 15,217,250	$ 4,800,000
Total Revenues	**$ 2,407,986**	**$ 18,243,950**	**$ 6,842,500**
EXPENDITURES:			
Public Safety	$ 880,043	$ 18,055,942	$ 877,000
Total Expenditures	**$ 880,043**	**$ 18,055,942**	**$ 877,000**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 188,008	$ 5,965,500
Total Expenditures / Non-Expense	**$ 880,043**	**$ 18,243,950**	**$ 6,842,500**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1050 Parks Fund			
REVENUES:			
Ad Valorem Taxes	$ 34,896,242	$ 38,922,190	$ 41,652,644
Grants	10,801	0	0
Service Charges	3,698,448	3,847,160	3,848,160
Interest and Other	2,455,480	222,000	222,000
Revenues Total	**$ 41,050,170**	**$ 42,991,350**	**$ 45,722,804**
5% Statutory Deduction	$ 0	$ (2,149,568)	$ (2,286,140)
Net Revenues	**$ 41,050,170**	**$ 40,841,782**	**$ 43,436,664**
NON-REVENUES:			
Fund Balance	$ 0	$ 31,479,135	$ 20,200,000
Revenues Total	**$ 41,050,170**	**$ 72,320,917**	**$ 63,636,664**
Interfund Transfers	$ 22,000,000	$ 21,500,000	$ 23,800,000
Total Revenues	**$ 63,050,170**	**$ 93,820,917**	**$ 87,436,664**
EXPENDITURES:			
Culture & Recreation	$ 65,018,489	$ 91,291,840	$ 73,878,523
Total Expenditures	**$ 65,224,781**	**$ 91,314,994**	**$ 73,878,523**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 2,505,923	$ 13,558,141
Total Expenditures / Non-Expense	**$ 65,224,781**	**$ 93,820,917**	**$ 87,436,664**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 109W Water and Navigation Funds			
REVENUES:			
Ad Valorem Taxes	$ 2,839,936	$ 3,141,313	$ 3,280,086
Service Charges	21,905	25,000	25,000
Interest and Other	959,739	48,950	48,950
Revenues Total	**$ 3,821,580**	**$ 3,215,263**	**$ 3,354,036**
5% Statutory Deduction	$ 0	$ (160,828)	$ (167,767)
Net Revenues	**$ 3,821,580**	**$ 3,054,435**	**$ 3,186,269**
NON-REVENUES:			
Fund Balance	$ 0	$ 21,749,935	$ 14,726,447
Other Sources	4,678	1,300	1,300
Total Revenues	**$ 3,826,258**	**$ 24,805,670**	**$ 17,914,016**
EXPENDITURES:			
Physical Environment	$ 1,243,951	$ 10,729,557	$ 11,897,430
Total Expenditures	**$ 1,243,951**	**$ 10,729,557**	**$ 11,897,430**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 14,076,113	$ 6,016,586
Total Expenditures / Non-Expense	**$ 1,243,951**	**$ 24,805,670**	**$ 17,914,016**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 10NT Aquatic Weed (Non-Tax) Districts			
REVENUES:			
Permits and Fees	$ 217,811	$ 227,472	$ 246,093
Service Charges	533	0	0
Interest and Other	73,681	18,170	24,155
Revenues Total	**$ 292,025**	**$ 245,642**	**$ 270,248**
5% Statutory Deduction	$ 0	$ (12,282)	$ (13,256)
Net Revenues	**$ 292,025**	**$ 233,360**	**$ 256,992**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,644,641	$ 1,745,089
Total Revenues	**$ 292,025**	**$ 1,878,001**	**$ 2,002,081**
EXPENDITURES:			
Physical Environment	$ 154,216	$ 508,062	$ 469,117
Total Expenditures	**$ 154,216**	**$ 508,062**	**$ 469,117**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 1,369,939	$ 1,532,964
Total Expenditures / Non-Expense	**$ 154,216**	**$ 1,878,001**	**$ 2,002,081**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 10TA Aquatic Weed (Tax) Districts			
REVENUES:			
Ad Valorem Taxes	$ 1,393,352	$ 1,572,912	$ 1,677,172
Permits and Fees	0	0	0
Service Charges	1,324	0	0
Interest and Other	407,285	35,810	35,810
Revenues Total	**$ 1,801,961**	**$ 1,608,722**	**$ 1,712,982**
5% Statutory Deduction	$ 0	$ (80,789)	$ (86,002)
Net Revenues	**$ 1,801,961**	**$ 1,527,933**	**$ 1,626,980**
NON-REVENUES:			
Fund Balance	$ 0	$ 9,190,869	$ 7,359,651
Other Sources	18,543	7,093	7,093
Total Revenues	**$ 1,820,504**	**$ 10,725,895**	**$ 8,993,724**
EXPENDITURES:			
Physical Environment	$ 687,877	$ 5,094,203	$ 5,204,298
Total Expenditures	**$ 687,877**	**$ 5,094,203**	**$ 5,204,298**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 5,631,692	$ 3,789,426
Total Expenditures / Non-Expense	**$ 687,877**	**$ 10,725,895**	**$ 8,993,724**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 110M Municipal Service Districts			
REVENUES:			
Ad Valorem Taxes	$ 3,117,833	$ 3,499,891	$ 3,675,531
Permits and Fees	28,008,042	29,324,534	29,563,238
Service Charges	5,150	7,000	7,000
Interest and Other	2,459,215	382,279	485,254
Revenues Total	**$ 33,590,240**	**$ 33,213,704**	**$ 33,731,023**
5% Statutory Deduction	$ 0	$ (1,660,686)	$ (1,686,553)
Net Revenues	**$ 33,590,240**	**$ 31,553,018**	**$ 32,044,470**
NON-REVENUES:			
Fund Balance	$ 0	$ 44,912,442	$ 38,320,957
Other Sources	38,444	0	0
Revenues Total	**$ 33,628,684**	**$ 76,465,460**	**$ 70,365,427**
Interfund Transfers	$ 184,148	$ 220,000	$ 220,000
Total Revenues	**$ 33,812,832**	**$ 76,685,460**	**$ 70,585,427**
EXPENDITURES:			
Physical Environment	$ 13,996,276	$ 19,887,702	$ 20,216,325
Transportation	15,425,997	21,041,730	22,961,305
Total Expenditures	**$ 29,422,273**	**$ 40,929,432**	**$ 43,177,630**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 35,756,028	$ 27,407,797
Total Expenditures / Non-Expense	**$ 29,422,273**	**$ 76,685,460**	**$ 70,585,427**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 117M I-Drive MSTU Funds			
REVENUES:			
Ad Valorem Taxes	$ 8,904,125	$ 9,856,670	$ 10,399,588
Service Charges	773,637	773,637	807,363
Interest and Other	264,711	600	5,500
Revenues Total	**$ 9,942,473**	**$ 10,630,907**	**$ 11,212,451**
5% Statutory Deduction	$ 0	$ (531,545)	$ (560,622)
Net Revenues	**$ 9,942,473**	**$ 10,099,362**	**$ 10,651,829**
NON-REVENUES:			
Fund Balance	$ 0	$ 822,778	$ 262,500
Other Sources	94,390	0	0
Total Revenues	**$ 10,036,863**	**$ 10,922,140**	**$ 10,914,329**
EXPENDITURES:			
General Government	$ 3,126,857	$ 3,400,513	$ 3,438,338
Physical Environment	273,381	286,946	300,133
Transportation	6,463,551	7,234,681	7,175,858
Total Expenditures	**$ 9,863,789**	**$ 10,922,140**	**$ 10,914,329**
Total Expenditures / Non-Expense	**$ 9,863,789**	**$ 10,922,140**	**$ 10,914,329**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1232 Local Housing Asst (SHIP)			
REVENUES:			
Shared Revenues	$ 8,939,391	$ 8,250,000	$ 7,875,000
Interest and Other	1,629,549	1,616,365	1,264,957
Revenues Total	**$ 10,568,940**	**$ 9,866,365**	**$ 9,139,957**
5% Statutory Deduction	$ 0	$ (493,318)	$ (456,998)
Net Revenues	**$ 10,568,940**	**$ 9,373,047**	**$ 8,682,959**
NON-REVENUES:			
Fund Balance	$ 0	$ 10,135,408	$ 2,996,294
Total Revenues	**$ 10,568,940**	**$ 19,508,455**	**$ 11,679,253**
EXPENDITURES:			
Public Safety	$ 1,021,332	$ 1,696,445	$ 0
Economic Environment	15,313,795	17,812,010	11,679,253
Total Expenditures	**$ 16,335,127**	**$ 19,508,455**	**$ 11,679,253**
Total Expenditures / Non-Expense	**$ 16,335,127**	**$ 19,508,455**	**$ 11,679,253**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1246 International Drive CRA			
REVENUES:			
Interest and Other	$ 10,002,271	$ 1,751,440	$ 1,961,863
Revenues Total	**$ 10,002,271**	**$ 1,751,440**	**$ 1,961,863**
5% Statutory Deduction	$ 0	$ (87,572)	$ (98,093)
Net Revenues	**$ 10,002,271**	**$ 1,663,868**	**$ 1,863,770**
NON-REVENUES:			
Fund Balance	$ 0	$ 191,301,925	$ 117,178,759
Revenues Total	**$ 10,002,271**	**$ 192,965,793**	**$ 119,042,529**
Interfund Transfers	$ 28,112,345	$ 31,191,107	$ 38,809,681
Total Revenues	**$ 38,114,616**	**$ 224,156,900**	**$ 157,852,210**
EXPENDITURES:			
Transportation	$ 5,868,154	$ 90,845,090	$ 23,247,198
Economic Environment	815,282	3,189,234	2,920,839
Human Services	3,215,746	5,308,377	250,000
Total Expenditures	**$ 9,899,182**	**$ 99,342,701**	**$ 26,418,037**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 117,091,188	$ 118,071,575
Interfund Transfers	5,502,099	7,723,011	13,362,598
Total Expenditures / Non-Expense	**$ 15,401,281**	**$ 224,156,900**	**$ 157,852,210**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1248 Court Facilities			
REVENUES:			
Service Charges	$ 5,702,903	$ 5,000,000	$ 5,500,000
Interest and Other	170,317	50,000	50,000
Revenues Total	**$ 5,873,220**	**$ 5,050,000**	**$ 5,550,000**
5% Statutory Deduction	$ 0	$ (252,500)	$ (277,500)
Net Revenues	**$ 5,873,220**	**$ 4,797,500**	**$ 5,272,500**
NON-REVENUES:			
Interfund Transfers	$ 0	$ 0	$ 1,120,240
Fund Balance	0	3,396,014	1,583,835
Total Revenues	**$ 5,873,220**	**$ 8,193,514**	**$ 7,976,575**
EXPENDITURES:			
General Government	$ 6,372,181	$ 8,193,514	$ 7,930,575
Total Expenditures	**$ 6,372,181**	**$ 8,193,514**	**$ 7,930,575**
Total Expenditures / Non-Expense	**$ 6,372,181**	**$ 8,193,514**	**$ 7,976,575**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1265 Parks & Rec Impact Fees			
REVENUES:			
Permits and Fees	$ 7,440,651	$ 6,968,000	$ 7,558,720
Interest and Other	2,157,402	800,000	700,000
Revenues Total	**$ 9,598,053**	**$ 7,768,000**	**$ 8,258,720**
5% Statutory Deduction	$ 0	$ (388,400)	$ (412,936)
Net Revenues	**$ 9,598,053**	**$ 7,379,600**	**$ 7,845,784**
NON-REVENUES:			
Fund Balance	$ 0	$ 45,940,038	$ 36,449,853
Total Revenues	**$ 9,598,053**	**$ 53,319,638**	**$ 44,295,637**
EXPENDITURES:			
Culture & Recreation	$ 12,847,181	$ 52,451,712	$ 20,601,960
Total Expenditures	**$ 12,847,181**	**$ 52,451,712**	**$ 20,601,960**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 867,926	$ 23,693,677
Total Expenditures / Non-Expense	**$ 12,847,181**	**$ 53,319,638**	**$ 44,295,637**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 130X Transportation - Deficient Segment Funds			
REVENUES:			
Permits and Fees	$ 17,730,417	$ 0	$ 0
Interest and Other	2,313,346	135,816	673,715
Revenues Total	**$ 20,043,763**	**$ 135,816**	**$ 673,715**
5% Statutory Deduction	$ 0	$ (6,789)	$ (33,684)
Net Revenues	**$ 20,043,763**	**$ 129,027**	**$ 640,031**
NON-REVENUES:			
Fund Balance	$ 0	$ 65,095,352	$ 58,047,793
Total Revenues	**$ 20,043,763**	**$ 65,224,379**	**$ 58,687,824**
EXPENDITURES:			
Transportation	$ 1,729,235	$ 26,380,373	$ 15,282,937
Total Expenditures	**$ 1,729,235**	**$ 26,380,373**	**$ 15,282,937**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 38,844,006	$ 43,404,887
Total Expenditures / Non-Expense	**$ 1,729,235**	**$ 65,224,379**	**$ 58,687,824**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1450 Lakeside Village Adequate Public Facility			
REVENUES:			
Interest and Other	$ 494,412	$ 0	$ 0
Revenues Total	**$ 494,412**	**$ 0**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 702,066	$ 10,000
Total Revenues	**$ 494,412**	**$ 702,066**	**$ 10,000**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 0	$ 508,726	$ 0
Reserves	0	193,340	10,000
Total Expenditures / Non-Expense	**$ 0**	**$ 702,066**	**$ 10,000**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1455 Bridgewater Village Adequate Public Facility			
NON-REVENUES:			
Fund Balance	$ 0	$ 0	$ 156,437
Total Revenues	**$ 0**	**$ 0**	**$ 156,437**
NON-EXPENSE DISBURSEMENTS:			
Reserves	$ 0	$ 0	$ 156,437
Total Expenditures / Non-Expense	**$ 0**	**$ 0**	**$ 156,437**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 145X Horizons West Village Adequate Public Facility			
REVENUES:			
Interest and Other	$ 1,871,339	$ 0	$ 0
Revenues Total	**$ 1,871,339**	**$ 0**	**$ 0**
NON-REVENUES:			
Fund Balance	$ 0	$ 654,194	$ 893,225
Interfund Transfers	0	730,825	0
Total Revenues	**$ 1,871,339**	**$ 1,385,019**	**$ 893,225**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 1,785,088	$ 48,259	$ 0
Reserves	0	1,114,661	893,225
Interfund Transfers	0	222,099	0
Total Expenditures / Non-Expense	**$ 1,785,088**	**$ 1,385,019**	**$ 893,225**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 1660 Inmate Commissary Fund			
REVENUES:			
Service Charges	$ 2,408,474	$ 2,100,000	$ 2,500,000
Interest and Other	376,686	0	0
Revenues Total	**$ 2,785,160**	**$ 2,100,000**	**$ 2,500,000**
5% Statutory Deduction	$ 0	$ (105,000)	$ (125,000)
Net Revenues	**$ 2,785,160**	**$ 1,995,000**	**$ 2,375,000**
NON-REVENUES:			
Fund Balance	$ 0	$ 8,407,161	$ 10,581,510
Total Revenues	**$ 2,785,160**	**$ 10,402,161**	**$ 12,956,510**
EXPENDITURES:			
Public Safety	$ 1,645,632	$ 10,402,161	$ 12,956,510
Total Expenditures	**$ 1,645,632**	**$ 10,402,161**	**$ 12,956,510**
Total Expenditures / Non-Expense	**$ 1,645,632**	**$ 10,402,161**	**$ 12,956,510**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 4420 Water Utilities System			
REVENUES:			
Permits and Fees	$ 106,034,200	$ 49,082,727	$ 39,707,327
Grants	(188,968)	0	0
Service Charges	271,643,504	292,345,381	305,795,492
Fines and Forfeits	34,350	45,724	33,453
Interest and Other	15,268,046	8,670,640	10,498,613
Revenues Total	**$ 392,791,132**	**$ 350,144,472**	**$ 356,034,885**
5% Statutory Deduction	$ 0	$ (17,507,224)	$ (17,801,744)
Net Revenues	**$ 392,791,132**	**$ 332,637,248**	**$ 338,233,141**
NON-REVENUES:			
Debt and Lease Proceeds	$ 150,734,426	$ 160,000,000	$ 296,000,000
Fund Balance	0	213,206,567	82,552,774
Revenues Total	**$ 543,525,558**	**$ 705,843,815**	**$ 716,785,915**
Interfund Transfers	$ 2,219,196	$ 2,232,999	$ 2,004,577
Total Revenues	**$ 545,744,754**	**$ 708,076,814**	**$ 718,790,492**
EXPENDITURES:			
Public Safety	$ 2,802,705	$ 3,958,268	$ 0
Physical Environment	398,387,955	538,903,592	466,979,352
Total Expenditures	**$ 397,347,305**	**$ 542,861,860**	**$ 466,979,352**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 23,984,976	$ 33,940,633	$ 45,709,159
Reserves	0	118,274,321	192,701,981
Interfund Transfers	11,900,000	13,000,000	13,400,000
Total Expenditures / Non-Expense	**$ 433,232,281**	**$ 708,076,814**	**$ 718,790,492**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 4430 Convention Center Fund			
REVENUES:			
Other General Taxes	$ 384,587,078	$ 385,000,000	$ 400,000,000
Service Charges	90,109,037	91,236,708	100,653,468
Interest and Other	21,822,256	12,063,423	20,227,264
Revenues Total	**$ 496,518,371**	**$ 488,300,131**	**$ 520,880,732**
5% Statutory Deduction	$ 0	$ (24,415,007)	$ (26,044,037)
Net Revenues	**$ 496,518,371**	**$ 463,885,124**	**$ 494,836,695**
NON-REVENUES:			
Debt and Lease Proceeds	$ 0	$ 69,583,391	$ 0
Fund Balance	0	552,105,522	767,028,312
Total Revenues	**$ 496,518,371**	**$ 1,085,574,037**	**$ 1,261,865,007**
EXPENDITURES:			
Public Safety	$ 25,440	$ 0	$ 0
Economic Environment	359,438,444	720,323,368	655,791,754
Culture & Recreation	11,802,885	16,821,792	15,319,569
Total Expenditures	**$ 369,902,758**	**$ 737,145,160**	**$ 671,111,323**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 53,119,570	$ 126,067,329	$ 56,478,438
Reserves	0	218,581,156	530,424,749
Interfund Transfers	3,600,000	3,780,392	3,850,497
Total Expenditures / Non-Expense	**$ 426,622,328**	**$ 1,085,574,037**	**$ 1,261,865,007**

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

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

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 7XXX 7000 Level (Federal) Grant - Funds			
REVENUES:			
Grants	$ 176,578,489	$ 482,722,829	$ 75,272,722
Interest and Other	21,979,320	13,927,326	11,523,248
Revenues Total	**$ 198,557,809**	**$ 496,650,155**	**$ 86,795,970**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,237,209	$ 0
Other Sources	0	(22,865,489)	0
Revenues Total	**$ 198,557,809**	**$ 475,021,875**	**$ 86,795,970**
Interfund Transfers	$ 3,633,315	$ 4,100,000	$ 4,800,000
Total Revenues	**$ 202,191,124**	**$ 479,121,875**	**$ 91,595,970**
EXPENDITURES:			
General Government	$ 5,765,866	$ 3,869,379	$ 0
Public Safety	28,236,089	8,589,840	250,253
Physical Environment	7,168,540	662,510	0
Transportation	9,563,318	35,224,384	0
Economic Environment	59,550,044	346,232,167	46,760,585
Human Services	84,280,537	64,503,039	42,251,996
Culture & Recreation	6,293,988	15,690,948	0
Total Expenditures	**$ 200,858,382**	**$ 474,772,267**	**$ 89,262,834**
NON-EXPENSE DISBURSEMENTS:			
Interfund Transfers	$ 2,272,157	$ 4,349,608	$ 2,333,136
Total Expenditures / Non-Expense	**$ 203,130,539**	**$ 479,121,875**	**$ 91,595,970**

Summary of Revenues and Expenditures by Fund

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
Fund 8XXX 8000 Level (State) Grants - Funds			
REVENUES:			
Grants	$ 5,224,382	$ 35,167,930	$ 5,301,640
Interest and Other	40,469	0	0
Revenues Total	**$ 5,264,851**	**$ 35,167,930**	**$ 5,301,640**
NON-REVENUES:			
Fund Balance	$ 0	$ 1,133,802	$ 0
Other Sources	0	(900,868)	0
Revenues Total	**$ 5,264,851**	**$ 35,400,864**	**$ 5,301,640**
Interfund Transfers	$ 440,737	$ 1,240,000	$ 1,240,000
Total Revenues	**$ 5,705,588**	**$ 36,640,864**	**$ 6,541,640**
NON-EXPENSE DISBURSEMENTS:			
Public Safety	$ 979,013	$ 2,455,176	$ 942,112
Physical Environment	487,156	24,387,641	0
Economic Environment	0	1,125,007	0
Human Services	4,292,621	7,943,034	5,599,528
Total Expenditures	**$ 6,175,692**	**$ 36,640,864**	**$ 6,541,640**
Total Expenditures / Non-Expense	**$ 6,175,692**	**$ 36,640,864**	**$ 6,541,640**

Summary of Revenues and Expenditures

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget
REVENUES:			
Ad Valorem Taxes	$ 1,466,868,167	$ 1,634,621,538	$ 1,752,494,561
Other General Taxes	550,220,111	537,609,000	560,201,000
Permits and Fees	274,507,601	904,979,720	902,107,140
Grants	195,298,258	559,123,321	83,163,621
Shared Revenues	352,175,109	342,542,710	353,369,107
Service Charges	835,439,580	902,919,101	931,219,013
Fines and Forfeits	9,756,862	9,729,673	10,765,149
Interest and Other	274,109,445	93,676,961	104,066,351
Revenues Total	**$ 3,958,375,133**	**$ 4,985,202,024**	**$ 4,697,385,942**
5% Statutory Deduction	$ 0	$ (212,135,767)	$ (222,075,182)
Net Revenues	**$ 3,958,375,133**	**$ 4,773,066,257**	**$ 4,475,310,760**
NON-REVENUES:			
Debt and Lease Proceeds	$ 197,128,263	$ 232,383,391	$ 381,000,000
Fund Balance	0	3,863,639,272	3,123,548,952
Other Sources	57,100,599	16,042,036	44,320,393
Revenues Total	**$ 4,212,603,995**	**$ 8,885,130,956**	**$ 8,024,180,105**
Interfund Transfers	$ 662,103,963	$ 787,368,960	$ 994,600,406
Total Revenues	**$ 4,874,707,958**	**$ 9,672,499,916**	**$ 9,018,780,511**
EXPENDITURES:			
General Government	$ 485,118,158	$ 690,716,258	$ 543,496,252
Public Safety	1,027,511,958	1,514,803,069	1,366,123,858
Physical Environment	613,775,703	948,237,395	815,948,779
Transportation	410,605,153	803,382,434	584,876,522
Economic Environment	443,238,234	1,215,734,125	821,348,198
Human Services	308,847,365	1,090,006,681	971,459,800
Internal Service	214,034,557	324,909,570	317,179,066
Culture & Recreation	103,041,272	193,015,153	122,416,366
Total Expenditures	**$ 3,606,172,400**	**$ 6,780,804,685**	**$ 5,542,848,841**
NON-EXPENSE DISBURSEMENTS:			
Debt Service	$ 93,518,196	$ 179,078,510	$ 128,767,666
Reserves	0	1,923,231,289	2,352,563,598
Interfund Transfers	662,103,963	789,385,432	994,600,406
Total Expenditures / Non-Expense	**$ 4,361,794,559**	**$ 9,672,499,916**	**$ 9,018,780,511**

REVENUE FUNDS DESCRIPTIONS

FUND 000X – GENERAL FUND AND SUBFUNDS:

FUND 023X - DONATIONS This group of funds accounts for donations that Orange County receives from private individuals or organizations, and primarily consists of the Children and Family Services Board Fund – Fund 0235 and the Sheriff Donations Fund – Fund 0234. These are sub-funds of the general fund.

FUND 0230 – MOSQUITO CONTROL FUND Pursuant to Florida Statute 388.311, this fund allows for the carry over and budgeting of funds designated for the control of mosquitoes and other arthropods at the end of programs fiscal year.

FUND 0231 – AFFORDABLE HOUSING TRUST FUND On March 24, 2020, the BCC approved Ordinance No. 2020-09 pertaining to Affordable Housing due to the county experiencing rapid population growth and the need for affordable housing. The Board approved $10 million a year in general revenue fund monies for the program and each fiscal year thereafter (fiscal years 2 -10) such amount shall increase by 10% over the immediately preceding fiscal year budgeted amount; provided, however the Board in its discretion may decide to change the amount of any such annual budget amounts. This funding is to be deposited into an affordable housing trust fund.

FUND 1002 - TRANSPORTATION TRUST FUND A two cent tax per gallon of motor fuel was authorized by the Florida Constitution in 1941 and adopted by voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. Twenty percent (20%) of the tax is received and recorded into the Transportation Trust Fund; the remaining portion is recorded in the Constitutional Gas Tax Fund. Proceeds must be used for the acquisition, construction, or maintenance of roads.

FUND 1003 - CONSTITUTIONAL GAS TAX FUND A two cent tax per gallon of motor fuel was authorized by the Florida Constitution in 1941 and adopted by voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. Twenty percent (20%) of the tax is received and recorded into the Transportation Trust Fund; the remaining portion is recorded in the Constitutional Gas Tax Fund. Proceeds must be used to meet transportation related debt service requirements, if applicable, for bonds administered by the State Board of Administration. Any remaining revenues are returned to the Board of County Commissioners (BCC) and must be used for the acquisition, construction, or maintenance of roads.

FUND 1004 - LOCAL OPTION GAS TAX Revenue is received from a six cent tax per gallon of motor and diesel fuel sold in Orange County; up to four cents authorized by the State Legislature in 1983 and up to an additional two cents authorized in 1985. Beginning in FY 2001-02, this tax is distributed according to population estimates presented by the Bureau of Economic and Business Research. Local governments must meet State Revenue Sharing and Half-Cent Sales Tax Programs eligibility requirements in order to levy Local Option Gas Tax. Revenues are used mainly to finance right-of-way activities and construction expenditures.

FUND 1005 - SPECIAL TAX MSTU The Special Tax budget reflects the costs of county services charged to the Municipal Service Taxing Unit (MSTU), which encompasses the unincorporated area of Orange County. Revenue is derived from ad valorem taxes, public services tax, and the communications services tax.. Revenue is recorded in this fund and transferred to the General Fund. The millage rate for FY 2026-27 is 1.8043 mills.

FUND 1006 - MANDATORY REFUSE FUND Fees are collected to cover the cost of the residential waste and recycling program whereby household waste and recyclables are collected and disposed of by haulers covering five (5) districts within Orange County. Fees are collected by the Tax Collector as a non-ad valorem assessment on tax bills. Funds are received by the County Comptroller for the BCC from the Tax Collector along with ad valorem tax collections.

FUND 1009 - ORANGE COUNTY FIRE PROTECTION & EMS/MSTU This fund accounts for revenue generated from an ad valorem tax levy on all property in unincorporated Orange County. Revenue is used to provide fire protection and emergency medical services in unincorporated areas or in cities with which Orange County has interlocal agreements. The millage rate for FY 2026-27 is 2.8437 mills.

FUND 1010 - AIR POLLUTION CONTROL A non-refundable fee of $1.00 is charged on every vehicle license registration sold, transferred or replaced. According to Florida Statute 320.03, $0.50 of each dollar collected is returned to Orange County. Revenues are deposited into an air pollution control trust fund and may only be expended for air pollution control programs relating to the control of emissions from mobile sources, toxic and odor emissions, air quality monitoring, and facility inspections.

FUND 1011 - BUILDING SAFETY FUND Fees for building, electrical, mechanical, and plumbing permits issued by the Orange County Division of Building Safety are recorded in this account. Charges are based on the actual cost of plans reviewed and sites inspected plus an allowance for overhead expenses. Funds are restricted for building safety operating expenses.

FUND 1013 - AIR QUALITY IMPROVEMENT On December 19, 2008, the Board of County Commissioners (BCC) approved resolution 2008-M-63, which established the Air Quality Improvement Fund. The Air Quality Improvement Fund shall be used to finance air pollution control programs such as permitting, asbestos compliance and enforcement personnel, associated training and may include air related special projects such as school bus retrofits, federal grant matches for the reduction of harmful air emissions, and anti-idling projects. Funding is obtained from the collection of air permitting fees, enforcement penalty settlements, and asbestos fees.

FUND 1014 - LAW ENFORCEMENT TRUST FUND The Law Enforcement Trust Fund records funds collected by the Orange County Sheriff under the Florida Contraband Forfeiture Act (Florida Statutes 932.704). This act enables the Sheriff, with concurrence of the BCC, to spend funds forfeited from illegal activities.

FUNDS 1015 & 1016 - LAW ENFORCEMENT EDUCATION FUNDS These funds provide training funds for Sheriff's deputies and correctional officers in such areas as seminars, firearms, etc. Revenue is generated from court costs assessed against individuals convicted for the violation of a state penal or criminal statute, or convicted of violation of a municipal or county ordinance (Florida Statutes 943.25).

FUND 1017 – TREASURY FEDERAL FORFEITURE FUNDING These funds are an equitable portion, or share, of proceeds awarded based on an agency's direct participation in an investigation that results in the forfeiture of a federally seized asset per 21 U.S.C. §881(e)(3). The county finance office must administer program funds in same manner as state forfeiture (law enforcement trust fund) and other county funds. This allows the Sheriff, with the concurrence of the BCC, to spend funds forfeited.

FUND 1018 – JUSTICE FEDERAL FORFEITURE FUNDING These funds are an equitable portion, or share, of proceeds awarded based on an agency's direct participation in an investigation that results in the forfeiture of a federally seized asset per 21 U.S.C. §881(e)(3). The county finance office must administer program funds in same manner as state forfeiture (law enforcement trust fund) and other county funds. This allows the Sheriff, with the concurrence of the BCC, to spend funds forfeited.

FUND 1019 - PINE RIDGE TRAFFIC CONTROL On January 15, 2008, the BCC approved a request from Waste Management, Inc., of Florida for a solid waste management facility permit construction and demolition debris landfill. The request was approved at the public hearing with revisions to condition 5 of the Board of Zoning Adjustment conditions and proposed condition 45 of the Environmental Protection Division conditions. Waste Management, Inc. shall deposit $1,000 each month (indexed to the Consumer Price Index) into a fund, to be managed by Orange County, to be used for additional law enforcement services for traffic control at the landfill. Since December 2008, Orange County has established Fund 1019 for collection of this revenue and must establish an annual budget to pay for expenses related to traffic control at the Pine Ridge landfill.

FUND 1023 - CAPITAL PROJECTS FUND The Capital Projects Fund provides major infrastructure improvements throughout Orange County, as determined by the BCC and by approval of the Capital Improvement Program. In FY 1985-86, the BCC approved up to one-half mill of ad valorem tax as the revenue source for this fund. The millage rate has been modified over the years as other funding sources fluctuate. A millage rate of 0.2250 mills is budgeted in FY 2026-27. Specific projects are identified in the Capital Improvements Program (Fund 1023) in this document.

FUND 1025 - ORANGE COUNTY/ORANGE BLOSSOM TRAIL (OBT) COMMUNITY REDEVELOPMENT AGENCY (CRA) This agency was established by Orange County for the purpose of planning and implementing projects to revitalize the community along Orange Blossom Trail. Funds are generated from ad valorem tax increment financing in the OBT-CRA area. Both Orange County and the City of Orlando remit incremental ad valorem tax revenue to the CRA.

FUND 1027 - DRUG ABUSE TRUST This fund accounts for portions of DUI (Driving Under the Influence) fines and drug-related misdemeanor fines collected by the Clerk of Courts and remitted to Orange County. Revenue is used for drug abuse treatment or education programs according to the provisions of Orange County Ordinance No.'s 89-5, 89-6, and 90-4. Approved budgets normally include a provision for payments to drug abuse and related program providers.

FUND 1029 - TREE REPLACEMENT TRUST This fund was created to receive all funds collected for tree replacement and mitigation fees. These funds will primarily be used for the purchase of trees for planting at a publicly owned and operated site or other community enhancement project. These funds can also be used for the purchase of landscape materials or equipment, or the funding of educational programs that promote, enhance or implement tree replacement goals.

FUND 102X - CONSERVATION TRUST AND SUBFUNDS:

FUND 1026 - CONSERVATION TRUST This fund accounts for revenue received as compensation for development determined to cause an adverse impact upon conservation areas. The fund may be used only for purchase, improvement, creation, restoration, and replacement of natural habitat within Orange County.

FUND 1263 - CONSERVATION TRUST – MITIGATION This fund is similar in usage to Fund 1026 (Conservation Trust), but is accounted for in a separate fund in order to comply with legal and accounting restrictions. This fund is used to keep track of mitigation payments from the Orange County Convention Center.

FUNDS 1274 - DRAINAGE BASIN This fund is established to provide a mechanism to allow permit applicants to contribute funds towards mitigation requirements for projects that require a state or federal permit in a specific drainage basin. The drainage basin fund is 1274; revenue received into this fund will be used for the purchase and maintenance of environmentally sensitive lands.

FUND 1030 - PUBLIC SERVICE TAX In 1991, a Public Service Tax (PST) on water, electricity, gas, fuel oil and telecommunication services became effective in unincorporated Orange County. Municipalities are empowered by Florida Statute to collect the utility tax, and the Florida Supreme Court has ruled that this statute is applicable to counties, as well. (The PST for telecommunication later became the Communications Services Tax (CST) in FY 2001 and continued to be collected in this fund up until FY 2011. As of fiscal year 2011, CST is no longer collected in this fund but became a direct revenue source for other funds.)

FUND 1035 – LAW ENFORCEMENT IMPACT FEES Law enforcement impact fees have been assessed on construction occurring in unincorporated Orange County since Board of County Commissioners' approval in November 1983. They were established to require new development to bear a portion of the overall capital costs related to the additional law enforcement services made necessary by such new development and to avoid paying those costs from the county's general fund. Fee amount varies according to the use and size of each structure and the resulting demand for law enforcement services. Through FY 1997-98, fees were recorded into four (4) area or sector funds. As of FY 1998-99, however, these revenues were consolidated into a single area/fund.

FUND 103T – TRANSPORTATION IMPACT FEES Transportation impact fees have been assessed on construction occurring in unincorporated Orange County since January 1986 based on Board of County Commissioners' approval in December 1985. They were implemented to cause new development to pay a pro rata share of the anticipated expansion costs of new roads needed to serve new growth. Fee amount varies according to the use and size of each structure and the resulting demand for new roadway capacity. If an applicant believes the cost of off-site roadway improvements needed to serve his proposed development is less than the fee established in the ordinance, he may, at his own expense submit an alternative fee calculation. A developer may also receive credits in the amount of off-site improvements or other payments made prior to application for a building permit.

FUND 1040 - SCHOOL IMPACT FEES School impact fees are collected by Orange County and remitted to the Orange County School Board for capital improvement costs of school buildings and other structures related to public education.

FUND 1046 – FIRE IMPACT FEES Fire impact fees have been assessed on construction occurring in unincorporated Orange County since approved by the Board of County Commissioners in January 1985. The fees were established to allocate a fair share of the costs of new facilities for fire protection and emergency services to new users of such facilities and services. Fees vary according to the use and size of each structure. Through FY 1998-99, fees were recorded into five (5) area or battalion funds. As of FY 1999-00, however, these revenues were consolidated into a single area/fund.

FUND 1050 - PARKS FUND - As of FY 1997-98, the BCC established a separate ad valorem tax millage to assist in funding the requirements of county parks. Revenues are received into the Parks Fund where they are appropriated to finance park lands, park operations, parks administration, and other parks expenditures. The Fund 1050 millage rate for FY 2026-27 is 0.1656 mills.

FUND 1054 - 911 FEES Fee revenue is received from a monthly charge applicable to wireless, prepaid wireless and non-wireless phones countywide. The rate of the fee may not exceed $0.50 per month per phone, to be paid by local subscribers served by the Enhanced 911 (E911) emergency telephone system. As of January 1, 2015, the state E911 Board imposed a uniform statewide $0.40 monthly E911 fee upon each service subscriber, with some exceptions. Initially, wireless and non-wireless revenues were separate revenue sources received into separate funds. As of FY 2009, however, due to changes in governing statutes, the revenue sources were combined into a single fund. A majority of expenses are payments to other entities in the county operating 911 Public Service Answering Points (PSAPs).

FUND 1059 - POLLUTANT STORAGE TANK This fund was established for the purpose of collecting fees associated with violation of state and county laws and regulations regarding the use and maintenance of above and below ground storage tanks. All fees assessed and collected shall be used for staffing, education, program development, and program implementation of the Pollutant Storage Tank Program.

FUND 1060 - ENERGY, EFFICIENCY, RENEWABLE ENERGY & CONSERVATION FUND This fund is used to finance carbon offsets such as energy efficiency, renewable energy, and energy conservation projects within Orange County.

FUND 109W - WATER AND NAVIGATION FUNDS (1095 LAKE CONWAY AND 1096 LAKE WINDERMERE) These funds were established by a special act of the legislature, and millages within the districts are limited. Funds may be used to regulate and control the alteration of lakes by dredging, filling, pumping or otherwise changing the shoreline and contour. Funds can also be used to build, construct, erect, or maintain drainage facilities, and to regulate watercraft using the lake. Capital outlay includes funds for continuing stormwater projects.

FUND 10NT - AQUATIC WEED (NON-TAX) DISTRICTS - FUNDS 1074, 1075, 1090, 1093, 1094, 1097 to 1099, 1120-1124, 1146, 1147, 1168, 1184, 1185, 1189 and 1199 These budgets represent those aquatic weed control districts that are funded by contributions for Miscellaneous Orange County Lakes:

Belladonna Grande Estates	Lake Floy	Lake Marilyn	Lake Pearl
Black Lake/Lake Tildon	Lake Gibson	Lake Martha/Burkett	Lake Pearl West
Boot Lake	Lake Hourglass	Lake McCoy	Lake Roberts
Crystal Lake	Lake Lagrange	Lake Odell MSBU	Miscellaneous OC Lakes
Lake Anderson	Lake Lovely	Lake Olivia	Ruby Lake

FUND 10TA - AQUATIC WEED (TAX) DISTRICTS - FUNDS 1061 to 1066, 1068 to 1070, 1073, 1076, 1078 to 1082, and 1100 Orange County levies a tax millage to cover weed control on special taxing districts surrounding the following lakes:

Bass Lake	Lake Jean	Lake Pickett	Little Lake Fairview
Big Sand Lake	Lake Jessamine	Lake Price	South Lake Fairview
Lake Holden	Lake Killarney	Lake Rose	
Lake Horseshoe	Lake Mary	Lake Sue	
Lake Irma	Lake Ola	Lake Whippoorwill	

Specific millage rates are shown in the Budget in Brief section of this document.

FUND 110M - MUNICIPAL SERVICE DISTRICTS - FUNDS 1101, 1126 to 1133, 1135-1137, 1139, 1142, 1143, 1148-1153, 1155 to 1162, 1164 to 1167, 1169, 1170, 1172, 1173, 1186, 1188, 1196 to 1198, 1201 to 1203, and 1217 Municipal Service Districts (including both municipal service taxing units and municipal service benefit units) have been established to generate funding for the following purposes:

Common Area Maintenance	Maintenance of Retention Ponds
Water Management	Plaza International
Maintenance of Non-Paved Roads	Street Lights
Sewage System	Maintenance of Drainage Improvements

Fund 1169 provides funding for improvements and maintenance to the South Orange Blossom Trail (OBT) between U.S. Interstate Highway 4 and the Martin Anderson Beachline Expressway. Fund 1170 provides funding to partially defray capital and maintenance costs for improvements within the South OBT geographical area. Fund 1172 provides funding for drainage control structures within the Orlando Central Park Development.

FUND 117M - I-DRIVE MSTU FUNDS:

FUND 1177 - INTERNATIONAL PLANNING/ADMIN MSTU This fund accounts for revenue generated from an ad valorem tax on tangible and real property within the MSTU. Proceeds may be used for planning and designing public transit services, paying expenses of the improvement district, promotion activities, and funding other facilities and services to benefit residents and taxpayers of the MSTU. The millage rate for FY 2026-27 is 0.2334 mills.

FUND 1178 - INTERNATIONAL DRIVE BUS SERVICE This fund accounts for revenue generated from an ad valorem tax levied on properties along International Drive. The MSTU was initiated by the private sector to improve transportation services. The millage rate for FY 2026-27 is 0.7523 mills.

FUND 1179 - NORTH INTERNATIONAL DRIVE IMPROVEMENT This fund accounts for revenue generated from an ad valorem tax levy on properties along the northern section of International Drive. Funds will be used to improve internal circulation of traffic, streetscape design, and pedestrian movement. The millage rate for FY 2026-27 is 0.1601 mills.

FUND 1180 - LOCAL PROVIDER PARTICIPATION FUND (LPPF) Ordinance 2021-35 authorizes the county to impose a non-ad valorem special assessment on for-profit and not-for-profit hospitals to fund then on-federal share of Medicaid payments benefiting hospitals providing healthcare services to Medicaid, indigent, and uninsured members of the Orange County Community.

FUND 1220 - INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND An ordinance assessing a $12.50 surcharge per moving traffic violation was enacted by the Board of County Commissioners in April 1993. Because they have an intergovernmental radio communication program approved by the State of Division of Communications, Orange County and participating municipalities may assess this surcharge to fund that program. The Clerk of Courts retains $0.50 from each surcharge to cover administrative processing expense. Orange County retains all remaining surcharge revenue to fund its participation in the state approved Intergovernmental Communications Program in accordance with Florida Statute 318.21(9).

FUND 1232 - LOCAL HOUSING ASSISTANCE The State Housing Initiatives Partnership (SHIP) program funds established a dedicated source to be used by state and local governments to stimulate the construction of affordable housing. Funding was provided from a portion of documentary stamps. Revenue consists of carry over funds and anticipated grant monies.

FUND 1241 - TEEN COURT This fund accounts for fines collected by the Clerk of Courts and remitted to Orange County from persons convicted of violating a criminal statute or an ordinance, or by persons paying a fine for any criminal violation. Revenue is used for the operation and maintenance of Teen Court. Monies may not be used for those amenities, which are ancillary to the Teen Court program (e.g., judges, clerk, courthouse facilities, and staff). Pursuant to and in accordance with Section 938.19, Florida Statutes, Orange County has adopted the "Orange County Teen Court Ordinance" to be effective on October 1, 2009. The ordinance imposes a $3 court cost per case, in addition to all other fines, civil penalties, or other court costs, assessed against any person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of criminal law, a delinquent act, or a violation of state criminal statute or a municipal or county ordinance, or any person who pays a fine or civil penalty for any violation as set forth in Florida Statutes Chapter 316.

FUND 1242 - CRIME PREVENTION The Orange County Safe Neighborhood Crime Prevention Fund was created on January 13, 1999 by Orange County Ordinance No. 98-01. This fund generates revenue from the imposition of fines collected from area arrests. Section 7 of the ordinance allocates the first $125,000 to the Orange Blossom Trail Local Government Neighborhood Improvement District (OBTNID). The remainder of the fund is to be used by other designated neighborhood improvement districts, under the control of the Neighborhood Services Division, for crime prevention programs in Orange County.

FUND 1243 - ORANGE BLOSSOM TRAIL NEIGHBORHOOD IMPROVEMENT DISTRICT This district is permitted to assess ad valorem and special assessments as approved through referendum. From inception in FY 1997-98, the district's only source of revenue is a periodic journal voucher from the Crime Prevention Fund (Fund 1242), as available up to $125,000 per year.

FUND 1246 - INTERNATIONAL DRIVE COMMUNITY REDEVELOPMENT AREA TRUST FUND 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, including transportation issues. The Citizens I-Drive CRA Taskforce identifies projects eligible for CRA funding and presents them to the BCC for approval.

FUNDS 1247, 1248, 1251-1254 - COURT FEE FUNDS These funds have been established following the implementation of Revision 7 to Article V of the State's constitution, effective July 1, 2004. Fund 1247 created under the Glitch Bill (Senate Bill 2962) established a $4 per page increase in recording fees to fund the court-related information technology (IT) needs of the state attorneys, public defenders, and clerk of the courts. The $2 Court Technology Fee is Orange County's portion of the $4 fee increase. Fund 1248 is a $30 surcharge for any civil or criminal traffic infractions to fund state court facilities. Fund 1251-1254 is an additional court cost of $65 for any felony, misdemeanor, or criminal traffic offense to be allocated as follows: 25% to fund innovations to supplement state funding for the elements of the state court system identified and county funding for local requirements; 25% to assist counties in providing legal aid programs; 25% to fund personnel and legal materials for the public as part of a law library; and, 25% to support juvenile programs.

FUND 1249 - PINE HILLS NEIGHBORHOOD IMPROVEMENT DISTRICT This district is permitted to assess ad valorem and special assessments as approved through referendum. The district's source of revenue is a periodic journal voucher from the Crime Prevention Fund (Fund 1242), as available up to $125,000 per year.

FUND 1250 - BOATING IMPROVEMENT PROGRAM This improvement program fund accounts for monies that the Orange County Parks and Recreation Division receives from the State Department of Environmental Protection. Funds allocated for this program are to support municipalities, as well as Orange County in recreational boating needs as set forth in Florida Statutes Chapter 96-321.

FUND 1255 - CYBER SECURITY This fund provides funding through civil penalties received from the juvenile court and remitted to the county to provide training on cyber-safety for minors.

FUND 125X - PHARMACEUTICAL SETTLEMENT (1256 REGIONAL PHARMACEUTICAL SETTLEMENT AND 1257 COUNTY/CITY PHARMACEUTICAL SETTLEMENT) This fund was enacted as part of a suit filed in federal court against the manufacturers, distributors, and sellers of opioids. This fund provides funding through various pharmaceuticals received from opioid settlements. Funds may be used for forward-looking strategies, programming, and services to expand the availability of treatment for individuals impacts by substance use disorders, to develop, promote, and provide evidence based substance use prevention, provide substance use avoidance and awareness education, decrease the oversupply of licit and illicit opioids, and support recovery from addiction.

FUND 125P - OPIOID SETTLEMENT FUNDS (1258 OPIOID SETTLEMENT FL CORE AND 1259 NATIONAL OPIOID SETTLEMENT FUND) This fund accounts for revenue received from Central Florida Care Health Systems under contract #OCG25, approved by the Board on April 9, 2024, and the National Settlement funds approved by the Board on June 3, 2025. The allocated funds are designated for the provision of substance abuse services across the county.

FUND 1265 - PARKS AND RECREATION IMPACT FEES Parks and Recreation Impact Fees have been assessed on new residential development in unincorporated Orange County, as approved by the Board of County Commissioners on February 7, 2006. The fees were established to allocate a portion of the overall capital costs related to the additional parks and recreational facilities needed to accommodate new development.

FUND 1272 - DRIVER EDUCATION SAFETY TRUST FUND This fund is authorized by Section 318.1215 of the Florida Statutes, known as the Dori Slosberg Driver Education Safety Act. The fund accounts for revenue generated from a $3 fee added to civil traffic penalties. Fees are collected by Orange County and remitted to Florida Virtual Schools for use in funding direct educational expenses of driver education programs.

FUND 129X - HEALTH SERVICES TRUST FUNDS:

> **FUND 0232 - EMERGENCY MEDICAL SERVICES TRUST FUND** In accordance with Section 401.113 of the Florida Statutes, the Florida Department of Health distributes funds from the Emergency Medical Services (EMS) Trust Fund to counties for the purpose of enhancing and expanding prehospital emergency medical services throughout the state. To ensure these funds are used exclusively for their intended purpose, a separate fund must be established for proper tracking and accountability.

FUND 1048 - ANIMAL SERVICES TRAINING FUND Pursuant to Florida Statute 828.27, which governs local animal control and cruelty ordinances, the county is authorized to impose and collect a surcharge of up to $5 on each civil penalty issued for violations related to animal control or cruelty. Revenue generated from these surcharges must be used exclusively to cover training expenses for animal control officers.

FUND 1295 - ANIMAL SERVICES TRUST FUND This revenue source consists of contributions received from private donors for deposits into the Animal Services Trust Fund. This fund was created for the purpose of accepting contributions and disbursing funds to Animal Services for the care and treatment of animals. Any funds received subject to a condition shall be expended strictly in accordance with such condition.

FUNDS 130X - DEFICIENT SEGMENT (PROPORTIONATE FAIR SHARE) - FUNDS include 1301-1353 This group of funds was established to account for payments received under Orange County's Proportionate Fair Share program (previously the Pay-As-You-Go system). Per the guidelines of this program, entities wishing to develop land in areas that have no current room for capacity expansion, due to roadway deficiencies, may gain Concurrency Management approval by paying a fee that will be used in future projects to correct the deficiencies. The fees are determined on an individual basis according to the formula outlined in Orange County Ordinance No. 30-622 or separate agreement. Revenues received in these funds must be used for the improvement of the roadway segments that they were specifically designated. Each individual fund within this grouping represents a specific roadway segment.

FUND 1450 - LAKESIDE VILLAGE ADEQUATE PUBLIC FACILITY This fund account is established for the Lakeside Village to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village specific area plan (SAP). Developers may pay a fee equal to the value of the ratio of required adequate public facilities lands established by the SAP if land requirements cannot be met within a particular development plan or the development does not contain adequate public facilities lands.

FUND 1455 - BRIDGEWATER VILLAGE ADEQUATE PUBLIC FACILITY This fund account is established for the Bridgewater Village to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village specific area plan (SAP). Developers may pay a fee equal to the value of the ratio of required adequate public facilities lands established by the SAP if land requirements cannot be met within a particular development plan or the development does not contain adequate public facilities lands.

FUND 145X - HORIZONS WEST VILLAGE FUNDS - FUNDS include 1451-1454 This group of funds was established so that developers may pay a fee equal to the value of the ratio of required adequate public facilities lands established by the specific area plan (SAP) if land requirements cannot be met within a particular development plan or the development does not contain adequate public facilities lands.

FUND 1451 - HORIZONS WEST VILLAGE H ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Village H to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1452 - HORIZONS WEST TOWN CENTER ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Town Center to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1453 - HORIZONS WEST VILLAGE F ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Village F to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1454 - HORIZONS WEST VILLAGE I ADEQUATE PUBLIC FACILITY This fund account is established for the Horizons West Village I to be used exclusively for the acquisition, construction, and maintenance of adequate public facilities in the village according to the village SAP.

FUND 1660 - INMATE COMMISSARY FUND This fund is authorized by Florida Statutes Section 951.23. It is funded by profits earned in the operation of an inmate canteen or commissary. Profits shall be used for overall inmate welfare. Purchases from the fund are recommended by the Inmate Commissary Fund Committee and are reviewed by the officer-in-charge (Corrections Department Director), who shall have final authority on expenditures. This fund is operated as a budgeted, expendable trust fund.

FUND 2314 - SALES TAX TRUST FUND Sales Tax revenues are received through the Local Government Half-Cent Sales Tax Program, administered by the Department of Revenue. Established in 1982, the program originally allocated 9.697% of collections back to municipalities and counties. This allocation, referred to as the "ordinary" distribution, changes periodically and currently stands at 8.9744% (effective July 1, 2015). Eligibility to receive Half-Cent Sales Tax revenues is reserved for entities that qualify to receive revenue sharing program funds.

FUND 2317 - CAPITAL IMPROVEMENT BONDS Orange County receives this revenue, as a result of the Florida Revenue Sharing Act of 1972. According to the original statute, the State would distribute 2.9% of the net cigarette tax collections and 33.5% of the net intangibles tax collections to counties. As of FY 1999-2000, the State of Florida began phasing-out the intangibles tax. Then, effective July 1, 2000, the state eliminated the intangibles tax portion of the county revenue sharing program and replaced it with 2.25% of state sales tax collections. This sales tax distribution percentage changes periodically and currently stands at 2.0810% (effective July 1, 2015).

FUND 2319 - PUBLIC SERVICE TAX BONDS This fund is closed and any remaining funding has been transferred to Fund 1030 - Public Service Tax.

FUND 41XX – MUNICIPAL PROPRIETARY FUNDS Proprietary funds are used to account for activities that receive significant support from fees and charges. There are two (2) types of proprietary funds: enterprise funds and internal service funds.

FUND 4410 - SOLID WASTE SYSTEM Charges to property owners are assessed by the Solid Waste Division for collection and depositing of waste at the landfill and various transfer stations throughout Orange County. Tipping fees are assessed for solid waste delivery to each tipping site and are collected either on-site at the landfill or transfer station or by means of a monthly invoice covering all activity for a particular entity. Rates are determined with the assistance of outside consultants and are designed to cover the operating and maintenance cost of the landfill and transfer stations.

FUND 4420 - WATER UTILITIES SYSTEM Routine payments of water, sewer, and reclaimed water bills are recorded in this fund, which consist of series of revenue accounts that identify classification of customer. Included in these charges are water conservation rates and charges assessed to residential accounts in excess of 11,000 gallons per month. Monthly minimum water charges include a fixed rate to cover water availability and water meter operation. Residential accounts pay a sewer usage fee for up to 14,000 gallons per month; commercial accounts pay for all actual monthly usage. Rates are established with the assistance of an outside consultant and are designed to cover operating and debt service expenses.

FUND 442W - WATER UTILITIES SYSTEM MSTU This fund collections fees is for wastewater service provided to the Holden Heights community.

FUND 4430 - CONVENTION CENTER FUNDS Revenue results from collection of the first 4 percent, the 5th percent and the 6th percent of the Local Option Tourist Development Tax (TDT). Orange County levies a tax on most rents, leases, lets or living accommodations, which have been contracted for periods of six (6) months or less. Up to 2% was enacted by the Florida Legislature in 1977, and then increased by 1% in 1979 and 1989. Additional increases to fund professional sports franchise facilities were allowed by statute in 1988 and 1994. In December 1994, the Orange County Board of County Commissioners (BCC) approved an increase from 4% to 5%, which became effective February 1, 1995. Prior to FY 1999-00, the 5th percent was accounted for separately in Fund 1053. In August 2000, the 5th cent of TDT was dedicated to the Convention Center’s debt service. In July 2006, the BCC approved an increase from 5% to 6%, which became effective September 1, 2006. The 6th percent was levied to increase funding for the promotion of tourism and to provide funding for the new events center.

FUND 49EE - OTHER ENTERPRISE FUND The purpose of this fund is to collect fees from designated areas to pay for water service for businesses in that area.

FUND 5510 - RISK MANAGEMENT PROGRAM This is an internal services fund that accounts for workers compensation, liability, and property coverage for the Board of County Commissioners and all constitutional officers, except the Sheriff. Revenues are generated through user fees and charges.

FUND 5515 - RISK MANAGEMENT CAPTIVE INSURANCE PROGRAM The board approved formation of a captive insurance company domiciled in Vermont, effective April 1, 2025. Vermont law does not allow the captive funds to be commingled with our self-insurance program. This is an internal services fund that accounts for workers compensation, liability, and property coverage for the Board of County Commissioners and all constitutional officers, except the Sheriff. Revenues are generated through user fees and charges.

FUND 5530 - FLEET MANAGEMENT FUND This is an internal service fund that accounts for services related to a scheduled preventive maintenance program and repair of vehicles. Revenues are generated from user fees and charges.

FUND 5540 - EMPLOYEES BENEFIT FUND This is an internal service fund that accounts for medical, life, and disability insurance for employees and qualified retirees of the Board of County Commissioners, and other small local governmental agencies, and all constitutional officers, except the Sheriff. The cost of group insurance is jointly paid by employees, employers, and retirees. Health insurance claims incurred since January 1, 2007 are on a self-insurance basis.

FUND 7000-8000 - LEVEL GRANT FUNDS (INCLUDES FUNDS 58XX RECOVERY AND PROGRAMS GRANTS) The 7000 level grant funds are received from the Federal Government, which also includes the 58XX funding from the American Rescue Plan Act of 2021 (ARPA) that President Biden signed on March 11, 2021, to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy. The 8000 level grants are funded by the State of Florida. Federal grants are awarded from various agencies to support programs such as Head Start, Community Services Block Grant (CSBG), Ryan White/HIV, Community Development Block Grant (CDBG), the Emergency Shelter, and the Section 8 Voucher programs. In addition, the Federal Government provides funding for the Justice Assistance Grant (JAG) programs. JAG replaced the Ed Byrne Formula Grant and the Local Law Enforcement Grant Program. The state grants support programs for children and families, parks, environmental programs and the improvements of roads, among other programs.

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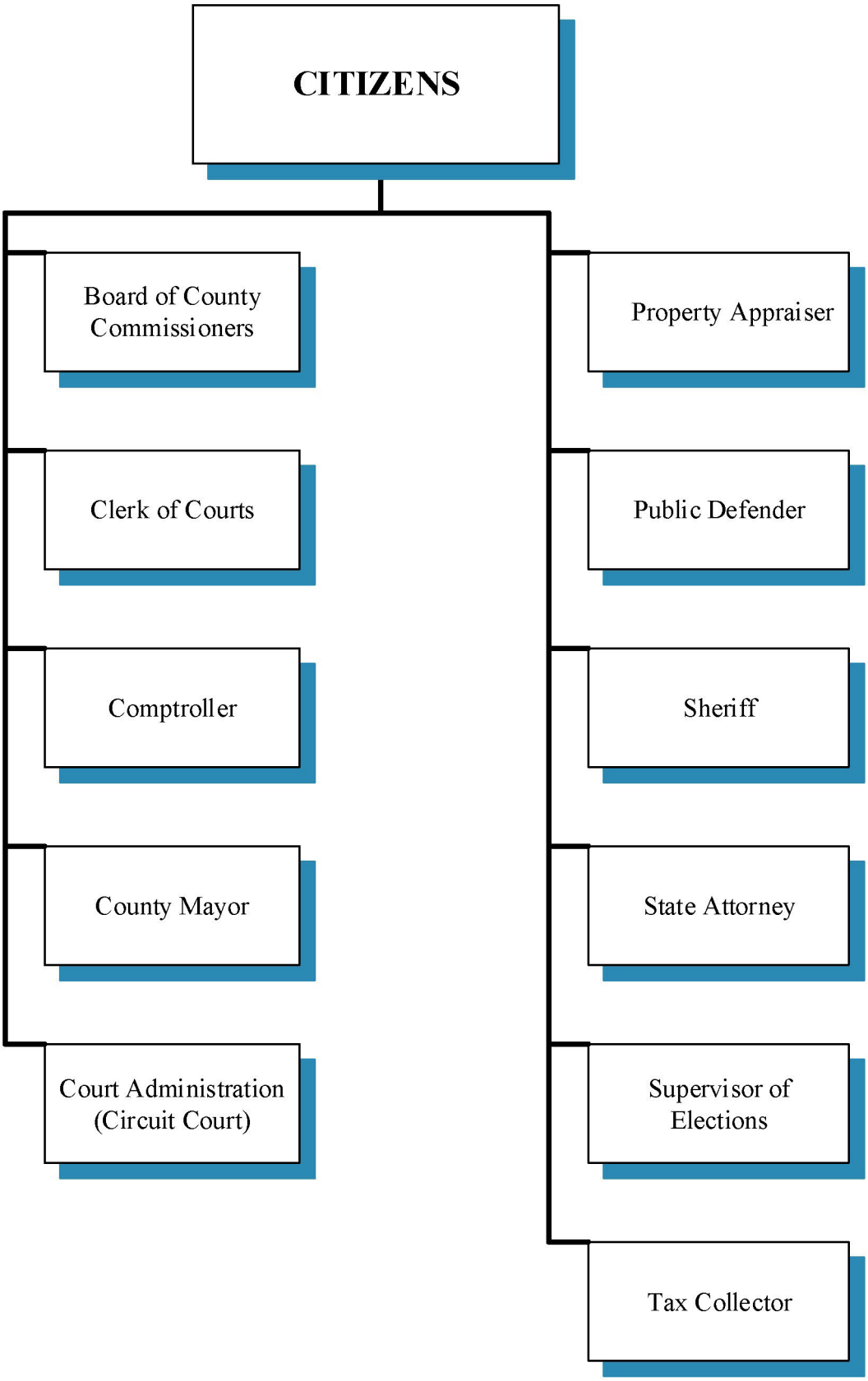
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ORANGE



COUNTY

FLORIDA


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

Constitutional Officers

Purpose Statement:

Constitutional Officers are elected officials whose duties and responsibilities are established by the Constitution of the State of Florida. Other Constitutional Officers such as the Clerk of Courts, Court Administration, Public Defender, and the State Attorney are primarily funded by the state effective July 1, 2004. Orange County will continue to be responsible for technology and facility budgets for court agencies represented in this document.

Program Descriptions:

- The **Board of County Commissioners (BCC)** serves as the legislative, policy-making, and governing body of Orange County, and operates under the guidelines set forth in the Orange County Charter originally adopted in November 1986 and subsequently amended. The Board consists of the County Mayor, elected county-wide, and eight (8) County Commissioners, elected in single member districts.
- The **Comptroller** is a Constitutional Officer elected to serve as the Chief Financial Officer of the BCC, recorder, auditor, and custodian of all county funds and all official records.
- The **County Mayor**, a position approved by the voters in 1990, serves as the Chief Executive Officer of Orange County. The Office of County Mayor provides direct staff support, community outreach, constituent, and administrative services to the County Mayor.
- The **Court Administration** program assists the Chief Judge in the performance of supervisory and administrative duties by assuming responsibility for general court management and the management of court personnel and financial affairs. The Court Administrator's Office supervises court-sponsored programs including court reporting, witness management, and court information.
- The **Property Appraiser** is an elected Constitutional Officer charged with the responsibilities as outlined in Chapter 192, Florida Statutes. In general, the Property Appraiser is responsible for identifying, locating, and fairly valuing all property, both real and personal, within the county for tax purposes.
- The **Sheriff** is a Constitutional Officer elected by the people to act as the Chief Law Enforcement Officer of Orange County in accordance with Chapter 30, Florida Statutes.
- The **Supervisor of Elections** is a Constitutional Officer elected to act as the official custodian of voter registration records and to conduct federal, state, and local elections within Orange County.



- The **Tax Collector** is an elected Constitutional Officer charged with the responsibilities of collection and distribution of taxes and fees for county government, municipalities, fire districts, drainage districts, state agencies, and the School Board, pursuant to Chapter 192, Florida Statutes.

FY 2025-26 Major Accomplishments:

Comptroller

- Filed federal tax refund claims for nine (9) electric vehicles purchased and one (1) solar installation completed during FY 2024-25. Received all refunds requested to date from the Internal Revenue Service, totaling $3,554,137 during the current fiscal year.
- Received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- Received the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting.
- Received the GFOA Triple Crown designation, recognizing excellence in financial reporting and budgeting through the collaborative efforts of the Comptroller's Office and the Office of Management and Budget.
- Successfully transitioned the county's banking and treasury management services to JPMorgan Chase.
- Completed the countywide implementation of the new cash receipting system across all county departments.
- Implemented Governmental Accounting Standards Board (GASB) Statements No. 103, Financial Reporting Model Improvements; No. 104, Disclosure of Certain Capital Assets; and No. 105, Subsequent Events.
- Completed the Comptroller's Florida Retirement System (FRS) audit on schedule with no recommendations for changes or improvements to data, filing and reporting requirements, or related processes and procedures.
- Successfully performed the duties and responsibilities of clerk for the 2026 Transportation Mobility Advisory Commission; activities remain ongoing.

- Prepared for the 2028 Charter Review Commission (CRC) by providing operational support and facilitating development of the request for proposals (RFP) for general counsel services, including completion of the statement of work and coordination with County Procurement for the next phase of the procurement process.
- Researched alternative software and artificial intelligence tools to improve the presentation and management of Value Adjustment Board (VAB) hearing schedules. Evaluated vendor solutions incorporating Artificial Intelligence (AI) assisted petition scheduling and prepared an RFP for new VAB management software.
- Coordinated publication of the redistricting map reflecting the county's eight (8) newly established commission districts and transmitted a certified copy of the Board's revised minutes to the Florida Department of State in accordance with Ordinance 25-27.
- Surpassed $10.4 million in cumulative revenue returned to the county through the online surplus property auction program after eight (8) years of online auctions.
- Expanded the paper recycling barrel program by 14%, increasing the number of barrels from 939 to 1,073 and diverting hundreds of thousands of pounds of paper from local landfills.
- Participated in the county's bond working group, which completed the sale of $640 million in Tourist Development Tax bonds. The financing provided $300 million for the Convention Center Grand Concourse project and refunded outstanding bonds, generating more than $21 million in net present value savings for the county.
- Assisted the county in identifying and retaining an independent economic consultant to evaluate more than $3 billion in grant applications for Tourist Development Tax funding.
- Initiated a multi-year software implementation project to replace the County's Legacy Tourist Development Tax and Public Service Tax collection systems.
- Continued to enhance Tourist Development Tax compliance through comprehensive audits, taxpayer education, and improved audit procedures addressing reward point transactions and other complex lodging tax issues, resulting in the identification and collection of more than $400,000 in Tourist Development Tax.

County Mayor

- Orange County celebrated the nation's 250th anniversary on June 28th at the Board of County Commissioners meeting. The celebration featured the Orange County Joint Honor Guard, patriotic music, and a Mayor's tribute to Master Sergeant Commander Melvin Jenner, a World War II Veteran who served in the Vietnam War and the Korean War.
- Mayor Demings Housing for All Task Force 10-year action plan continues to address affordable and attainable housing. Accomplishments to date include:
  - The county has allocated $160 million to create and preserve affordable housing and mixed-income housing developments, commonly known as "workforce housing," with a goal of 30,000 units by 2030. In fiscal year 2025-26, Orange County dedicated $17.7 million to Affordable Housing Trust Fund.
  - In 2025-2026, county broke ground and opened over 1,200 affordable and workforce housing units.
  - One of the Housing for All action plan strategies includes the donation of surplus county land to nonprofit organizations for the construction of affordable housing. To date, 32 lots have been transferred to nonprofit organizations.
  - Orange County has allocated $4.3 million from the Affordable Housing Trust Fund to preserve the existing stock of affordable housing.
  - The Revolving Loan Fund, another Housing for All Trust Fund strategy, was launched last year and provides nonprofit developers with low-interest construction loans to create affordable housing units. The program was established with a $3.5 million investment supported by our lending partner.
  - Orange County Board of County Commissioners adopted the 2026-2028 Affordable Housing Trust Fund Plan, which includes a comprehensive overview of the strategies and sub-strategies, a proposed three-year budget, and projected outcomes associated with the implementation of the plan.
- Hurricane Ian, one of the most powerful storms to hit Florida in decades, made landfall on September 28, 2022. In March 2023, the U.S. Department of Housing and Urban Development's Community Development Block Grant Disaster Recovery (CDBG-DR) allocated Orange County $219 million to address community impacts and damages associated with Hurricane Ian. In March 2025, Orange County launched the CDBG Disaster Recovery program called "Orange County Recovers." This program is designed to provide disaster relief and support long-term recovery for homeowners affected by Hurricane Ian. Approximately $33 million of Orange County's CDBG-DR funding is allocated to meet housing recovery needs by repairing, rebuilding, or replacing homes that were damaged by the hurricane. Orange County Recovers has received more than 435 applicants and to date 13 qualified homes have been rehabbed and reconstructed.

- Through the CDBG-DR Fund, Orange County invested $18.5 million toward a new 350-bed Center for Women and Families at the Coalition for the Homeless and $15 million for United Against Poverty to support the construction of a new, resilient facility. The new facility will expand access to nutritious food, crisis assistance, health services, workforce development, and other essential resources for thousands of low-and moderate-income individuals and families. For more information about the County's CDBG-DR Action Plan, please visit ocfl.net/CDBG-DR.
- The BCC approved a $100 million plan to acquire an additional 23,000 acres of environmentally sensitive lands, known as Green PLACE. Since the program began, the county has acquired 28,000 acres. Additionally, Green PLACE continued to expand recreational opportunities, opening 20,000 acres of land for hiking, horseback riding, fishing, kayaking, selfie stations, and much more.
- Orange County's 2030 Sustainability Operations and Resilience Action Plan (SORAP) includes 17 goals across six (6) focus areas, with the intent of implementing internal actions and best practices to achieve a variety of benefits. Key highlights of the five-year progress report include:
  - Preserved an additional 3,817 acres of environmentally sensitive lands.
  - Increased solar energy production from 1.115 MW to 6 MW, including rooftop, ground-mounted and floating solar arrays.
  - Decreased the per customer landfill tonnage by almost 15%.
  - Exceeded the FY 2023 goal of 10,000 trees planted by more than 28%.
  - Transitioned 8% of light-duty BCC-owned fleet to electric or hybrid vehicles.
  - Implemented energy efficiency projects in LED (light-emitting diode) lighting and reflective roofing resulting in savings of about $1.1 million annually.
  - Orange County has been recognized nationally as part of the "Top 12 African-American Mayors Association (AAMA) Cities to Watch on Environmental Health" by the AAMA in partnership with the Community Data Health Initiative. The recognition highlights the county's data-driven environmental health initiatives, with a strong focus on urban tree planting, heat reduction, and air quality improvement.
- Since taking office in December 2018, Orange County has opened 11 new parks, trails, and facilities and added new amenities to six (6) existing parks. The county now has 115 parks, trails, and facilities and serves more than 16 million visitors annually.
- Orange County launched a new countywide initiative called "OC Loves Trees." Through the program, Orange County will plant hundreds of native trees in the coming years, expanding the urban canopy and investing in greener, more resilient communities. The initiative is supported by the county's updated, award-winning Arbor Ordinance, which strengthens tree protection during development and prioritizes expanding canopy coverage.
- Orange County welcomed 76.7 million visitors, making the region the most visited destination in North America. Tourism is a $98.6 billion industry and accounts for approximately 37% of regional employment.
- The Orange County Convention Center, one of the busiest in the nation, generated an economic impact of $5 billion.
- Orange County Tourist Development Tax (TDT) continues to see record tourism tax collections. In 2025, Tourist Development Tax revenue reached a record of $384 million, driven by convention travel, and theme park expansions including the opening of EPIC Universe.
- In January 2026, the county broke ground on the $560 million Convention Center Expansion - Phase 5A. The Grand Concourse expansion project will bring an additional 44,000 square feet of meeting space and a 100,000-square-foot ballroom to the North-South Building, as well as a new entry to the building along Convention Way.
- The county's $1.5 million strategic partnership with Plug and Play, the world's leading innovation platform, continues to connect 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 the community.
- Orange County's investment in arts and culture has more than doubled in just seven (7) years, reaching one of the largest amounts in the United States at $31 million annually, which includes a record $15 million in grants for cultural arts programs.
- Orange County Mayor Jerry Demings was recognized with the Public Leadership in the Arts Award for County Leadership presented by Americans for the Arts in partnership with the National Association of Counties. Mayor Demings was honored for his commitment to ensuring that the arts remain an essential part of Orange County's future and a cornerstone of its continued growth and prosperity.

Constitutional Officers

- Mayor Demings convened the 2026 Orange County Tourist Development Tax Citizen Advisory Task Force in July 2026. Former Orange County Mayor Linda Chapin and Eddy Moratin, CEO of Lift Orlando, co-chaired the Task Force. The task force was comprised of 34 members representing a cross-section of residents, including individuals appointed by the Board of County Commissioners, municipalities within the county, labor, veterans, various chambers of commerce, and the hospitality industry. The task force received 24 Interest Indicator applications totaling $3 billion. Over the course of five (5) meetings, the task force received extensive education on the tourist development tax, Florida State Statute related to TDT, an economic analysis by Georgia State University, and heard 20 applicant presentations. At the conclusion of the applicant presentations, the task force members completed a survey to evaluate each applicant. The members reviewed the survey results and discussed each project and recommended advancing 12 projects to the Tourist Development Council and the Board of County Commissioners for consideration. They also recommended adding expansion of TDT uses, and additional pennies as an Orange County legislative priority. The BCC unanimously accepted the Tourist Development Tax Citizen Advisory Task Force recommendations. For more information, visit www.ocfl.net/TDT.
- Orange County launched a new Film Incentive Program to recruit film and television production to the region and promote tourism. The Board of County Commissioners approved $25 million in Tourist Development Tax funding over five (5) years and hired a Film Incentive Administrator in the Economic Development Department to oversee the program. The program will increase hotel stays, support workforce development, generate local economic activity, and strengthen Orange County's visibility within the film and entertainment industry.
- The Economic Development Department recently hired a new Main Street Program Coordinator to launch Orange County's Main Street District Program, with an initial focus on potential districts in the Pine Hills, Lockhart, and Pine Castle areas. The program will follow the Main Street Four-Point Approach by strengthening local economic vitality, enhancing the physical character and design of commercial districts, promoting each district's unique identity and assets, and building strong partnerships and organizational capacity within participating communities. The Coordinator is also developing a Made in Orange County program to highlight locally made products and increase awareness of Orange County's local makers and producers.
- Public safety is the fundamental responsibility of government. Last year alone, Orange County invested more than $1 billion in the Corrections Department, Fire Rescue Department, and the Sheriff's Office.
- Since 2019, the County Fire Rescue Department has opened six (6) new fire stations to keep pace with rapid population growth. In 2025, Fire Rescue responded to over 142,000 calls for service.
- Orange County dedicates more than $90 million annually to ensure accessible and comprehensive programs are available to support the well-being of our children and families. The resources include expanding and improving services for early childhood development, youth empowerment, family support, and youth recreation. Overall, Orange County provides more than 500 programs and services for individuals and families.
- Orange County invests approximately $300,000 annually in grants to nonprofit organizations and educational institutions that deliver project-based learning and high-tech skills to inspire the next generation of trailblazers.
- The Orange County Behavioral Health System of Care Community Analysis Implementation Committee is continuing its work. Orange County has identified a 49-million-dollar annual funding gap in meeting the needs of mental and behavioral health services. The BCC allocated more than $56 million to help close the gap and support the needs of the homeless population. Orange County Government continues to be the largest single funder of public services for the homeless in Central Florida.
- A critical public health priority has been the reduction of opioid use and overdose deaths. Since 2021, accidental drug deaths have decreased by 52 percent, fentanyl-related deaths by 71 percent, and overall opioid-related deaths by 69 percent.
- Orange County received $270 million in American Rescue Plan Act (ARPA) funding to address the urgent needs of residents, families, and neighborhoods hardest hit by the COVID-19 public health emergency and to assist with economic recovery and rebuilding efforts. Below are a few of the initiatives and programs implemented.
    - Orange County continues to fund CareerSource of Central Florida Level Up Orange program, which aims to overcome employment challenges, enhance workforce training, connect people to careers, and develop skill talent for in-demand jobs. Level Up Orange is achieving results with 3,300 residents receiving employment training, supporting employment outcomes for 1,900 residents, helping more than one-quarter of participants secure jobs paying at least $26 per hour, and enabling 957 residents to complete skills training.
    - The Orange County Human Resources Department in partnership with CareerSource held the fourth annual Mayor's Careers Showcase, which provided a paid summer experience for 30 high school students to learn about Orange County departments, working in the public sector and job opportunities.

- Through the partnership with Undue Medical Debt, Orange County has used ARPA funding to purchase qualifying medical debt at a fraction of its face value. Orange County has eliminated $559 million in medical debt, benefiting 345,000 county residents.
- With an investment of over $3.5 million funded by ARPA, the county partnered with community organizations, higher education, and workforce training providers to strengthen workforce readiness and improve access to technology.

- Accelerated Transportation Safety Program (ATSP) - Mayor Demings and the BCC committed an additional $100 million to address transportation needs over the next five (5) years. Approximately 233 projects have been identified to move the county forward and incrementally improve our transportation system. The ATSP plan allocates $55 million for roadway lighting, sidewalks, and safety improvements, as well as $45 million for enhanced LYNX operational frequency and the installation of new bus shelters. Since its inception, ATSP has funded:
  - 19 miles of sidewalk, another 26.5 miles of new roadway lighting, and 24 miles of roadways with enhanced safety measures.
  - LYNX has increased its bus frequency and reduced wait times, resulting in 1,500 riders per day.
  - LYNX will also be adding approximately 264 new bus shelters in the six (6) Commission Districts, and 72 bus shelters have been installed.
- Orange County opened the new Multicultural Senior Center in West Orange County. The Senior Center is adjacent to the Multicultural Center and designed to meet the needs of Orange County's growing senior population. The new 17,500-square-foot facility represents an investment of $5 million from Orange County and $1 million in federal funding secured by United States Congressman Maxwell Frost. The facility features a multipurpose room, café, computer lab, and multiple meeting and recreation spaces, as well as space for the County's Office on Aging.
- Orange County held the grand opening of the Orange County Innovation Center this summer adjacent to the Senior and Multicultural Center. This new center will expand opportunities for learning, workforce development, entrepreneurship, and community collaboration. Orange County's $11 million investment, including $9 million in ARPA funding, has helped transform this vision into reality. Within the 20,000 square feet of space, residents will have hands-on access to robotics, advanced technology, workforce training, and collaborative spaces.
- The Mayor's Dr. Martin Luther King, Jr. (MLK), Initiative involves 31 diverse community members focused on commemorating Dr. King's legacy of non-violence while promoting unity. Highlighted below are a few of the year-round activities in Orange County.
  - The Mayor's Orange County MLK Initiative hosted the MLK Day of Service in partnership with U.S. Hunger at the Orange County Convention Center. More than 3,000 volunteers packaged more that one million nutritious meals to support local families in need.
  - The MLK Initiative also hosted Orange County Government's annual Juneteenth Celebration, *"It's a Family Affair: The Grande Finale!"* at the Orange County Regional History Center. Over 350 residents attended the free event highlighting over seven years of impact through the Dr. Martin Luther King Jr. Initiative. The event also recognized unique history of African Americans in Central Florida with live entertainment by CeCe Teneal, food, fellowship, family activities, and complimentary admission to the History Center.
  - The MLK Initiative also held a free, four-part series Youth Networking Expo at Barnett Park. The Expo gave high school students an honest, engaging look at opportunities ahead, as well as interaction with County and community vendors. Members also participated in numerous community parades and events countywide.
- Mayor Demings hosted the fourth annual Women's History Month Forum, bringing together more than 250 female leaders from Central Florida and Orange County staff for meaningful discussions centered around the theme "Women Succeeding-Financially, Professionally, and Emotionally." This half-day event featured three (3) successful entrepreneurs and highlighted the County's Financial Empowerment Center. Attendees also enjoyed a conversation with renowned local author Colette Jane Fehr, LMFT, LMHC, about her new book, "The Cost of Quiet." Additionally, the forum included a healthy cooking demonstration, entertainment, and various vendors and exhibits.
- The Orange County Mayor's Veterans Advisory Council held several events to commemorate our armed service members, Veterans, and their families. These include:
  - Memorial Day War Commemoration Ceremony, Purple Heart Day Proclamation, the Gold Star Mothers and Family's Ceremony, Veterans Day Ceremony, Pearl Harbor Remembrance Day, 250th U.S. military anniversary of the United States Army, Navy, and Marine Corps, and Operation Outreach, an Orange TV program highlighting services offered to veterans and their families. The Council also hosted the Orange County's Veteran of the Year recognition program and award.

- Approximately 800 residents participated in the Mayor's fifth annual Orange County Open House and Job Fair at the Orange County Administration Center, with over 297 residents exploring county job opportunities. Residents participated in tours of the Mayor's Office and County Commissioners and connected with county staff to learn more about career opportunities, programs, services, and resources.
- Over 200 residents participated in the Mayor's Citizens Academy. The engaging 10-week program conducted in English and Spanish provided participants with an in-depth, behind-the-scenes look at local government. Through interactive sessions, guided facility tours, and direct engagement with Orange County leadership, participants gained a comprehensive understanding of the county's operations, services, and community impact.
- The National Association of Counties (NACo) awarded Orange County Government 33 national achievement awards. The awards recognize the hard work of county employees, innovative programs, and community collaboration. The NACo awards received include:
  - NACO Achievement Award Winner - Best In Category: Vision Zero Orange County: A Countywide Commitment to Eliminating Traffic Fatalities (Public Works Department).
  - CANVAS: A Cultural Plan for the City of Orlando and Orange County: Arts, Culture and Historic Preservation (Arts & Cultural Affairs Office).
  - Orange County's Annual ACT Awards, Celebrating Arts and Cultural Tourism: Arts, Culture and Historic Preservation (Arts & Cultural Affairs Office).
  - Orlando Collected: Arts, Culture and Historic Preservation (Regional History Center).
  - Orange County Mayor's Public Sector Academy: Children and Youth (Human Resources).
  - A New Day: Countywide Curbside Collection Contract Transition: Civic Education and Public Information (Utilities Department).
  - Orange County Pollution Prevention (P2) Week 2025: Turning Awareness into Action: Civic Education and Public Information (Environmental Protection Division).
  - Take Your Child to Work Day – Building Bonds, Inspiring Futures: Civic Education and Public Information (Human Resources Department).
  - Truth and Transparency During an Audit: A Fact-Based Approach to Protecting Public Trust in Orange County Government: Civic Education and Public Information (Communications Department).
  - Orange County Recovers: Hurricane Ian Housing Recovery Program: Community and Economic Development (Housing and Community Development Division).
  - Strengthening the Nonprofit Sector: Orange County's Capacity Building Initiative: Community and Economic Development (Citizens Commission for Children Division).
  - PEDS Strategic Management Plan (2025–2030): The Intersection of Innovation, Communication, and Organizational Management: County Administration and Management (Planning, Environmental, and Development Services Department).
  - Orlo Vista Flood Mitigation Project: County Resiliency: Infrastructure, Energy, and Sustainability (Public Works Department).
  - Protecting Green Infrastructure Through Strategic Land Acquisition, County Resiliency: Infrastructure, Energy, and Sustainability (Environmental Protection Division).
  - Domestic Violence Transportation Mini Grant Initiative, Criminal Justice and Public Safety (Citizens Commission for Children Division).
  - Orange County Fire Rescue Department Training Center, Criminal Justice and Public Safety (Fire Rescue Department).
  - Art Pollination: An Innovative Extension Model Integrating Public Art, Agriculture, and Nutrition Education, Health (Cooperative Extension Office).
  - 15 Years of Giving Back: Leveraging Strategic Communications for a Record-Breaking Toy Drive, Human Services (Communications Division).
  - Credible Messengers, Human Services (Community & Family Services Department).
  - Expanding Access to Community Funding: Small-Scale Citizens' Review Panel for Human Services (SSCRPHS), Human Services (Citizens Commission for Children Division).
  - Meeting Residents Where They Are: Orange County's Community Navigation and Real-Time Service Connection Initiative, Human Services (Citizens Commission for Children Division).
  - AI-Enabled Procurement Governance: Automating Scope Development, Pre-Legal Review, and Construction Document Review, Information Technology (ISS).
  - AI-Threat Hunter, Information Technology (ISS).
  - NexusOne, Information Technology (ISS).
  - Lake Apopka Connector Trail Completes 48-mile Loop (Parks and Recreation Division).

- 2025 Orange County Government OCMindMatters Communication Campaign, Personnel Management, Employment and Training (Human Resources).
- HR Recruitment: Online Hiring Information Requests and Approval Process, Personnel Management, Employment and Training (Human Resources Department).
- PEDSWeb: A virtual professional development and culture building initiative, Personnel Management, Employment and Training (Planning, Environmental, and Development Dept.).
- Single Parent Captive Insurer, Risk and Emergency Management (Risk Management Division).
- Kirkman Road Extension Project, Transportation (Public Works).
- Orange County Sidewalk Gaps Assessment and Prioritization Program, Transportation (Public Works Department).
- Peanut Butter Challenge Countywide Volunteer Food Security Initiative, Volunteers, (Cooperative Extension Office).

- Mayor Demings continued the Executive Leadership program with management from 11 county departments participating in 10 weekly sessions.

Property Appraiser

- Continued to strengthen and develop multi-entity and intergovernmental relationships.
- Continued the in-depth review of policies, procedures, and best practices.
- Continued the organization-wide paperless initiative.
- Continued the transition into the new Computer-Assisted Mass Appraisal system.
- Continued developing the new website.
- Conducted in-house training sessions to educate community and industry members about our services.
- Enhanced our internal training program for constituent service in multiple languages.
- Expanded the production of digital publications to optimize taxpayer engagement.
- Continued to monitor cybersecurity AI monitoring solutions.
- Published aerials & drone imagery.
- Developed the content management program for the organization to streamline our content creation and distribution process.
- Implemented pilot program for internal mail services.
- Managed 10,478 KnowBe4 phishing tests, leading to a significant decrease in the organization's overall risk score, thereby enhancing cybersecurity awareness and protection across the organization.
- Initiated and completed a comprehensive upgrade of the security system, implementing advanced locking mechanisms and refined card access controls. Developed the backend infrastructure to support these enhancements, ensuring a robust security framework.
- Executed and monitored the annual budget, ensuring financial accountability and strategic investment across various departments.
- Completed the conversion of employee benefits for both active and retired personnel, preparing for the 2026 benefit plan year, thereby ensuring a seamless transition and compliance.Received and processed over 22,000 tax returns, enhancing the efficiency of the revenue collection process.
- Conducted more than 3,500 field inspections.
- Processed 44,653 deeds and 97,283 timeshares, ensuring smooth transactions within the real estate industry.
- Provided assistance for 46,614 phone inquiries and processed 23,488 homestead applications.
- Handled 5,250 portability applications, facilitating homeowners' ability to transfer their property tax benefits effectively.
- Assisted 13 municipalities with their annual review processes in the Department of Revenue's OASYS ePortal, enhancing their operational efficiency and regulatory compliance.
- Processed 86 liens and 115 denials, ensuring sound management of legal matters pertaining to property taxes.
- Managed over 365 data requests, providing essential information for various internal and external stakeholders.
- Created 3,550 new parcels, reflecting ongoing development and expansion efforts within the jurisdiction.
- Completed the drafting and submission of 3,963 detailed plans from municipalities, ensuring adherence to zoning laws and urban planning standards.
- Reviewed and updated the railroad layer while calculating track miles for the Department of Revenue, enhancing geographic information systems to improve infrastructure management.
- Installed and configured ArcGIS Enterprise, building a robust platform for managing geographic data and supporting the organization's spatial analysis needs.
- Coordinated and documented the application processes for the Orlando Sentinel and Women's Innovative Top Workplace awards, highlighting our commitment to fostering an outstanding work environment.

- Handled over $3 billion (30+ cases) in voluntary dismissals or assessments defended without reduction from January 2026 through July 2026.

Sheriff

- Nearly eliminated communications center personnel vacancies.
- Successful expansion of number of Field Service Officers and deputies responding to traffic crashes to reduce the length of time residents are waiting for a law enforcement response.
- Made more than 300 arrests through Florida's "Super Speeder" law, resulting in safer streets and highways.
- Completed deployment of Taser 10 and AB4 body worn cameras to improve accountability and officer safety.
- Community Crime Prevention Awards provided nearly $300,000 to 39 nonprofit organizations, neighborhood groups and others engaged in projects to support violence reduction, safety and drug abuse education and prevention programs.
- Launched the OCSO Ice Cream Truck and have served thousands ice cream at community events and schools.
- Hired 242 sworn deputies and 125 civilian personnel to bring agency vacancy rate to historic lows.
- Provided more than 500 Thanksgiving meals and 500 backpacks to families and children in need.

Supervisor of Elections

- Successfully administered nine (9) elections with 100% audit compliance, while also completing a clean fiscal year financial audit, and submitting over $1.5 million in reimbursements for Special Election SD15/HD40.
- Led the implementation of redistricting and countywide reprecincting, including the production of approximately 1,000 updated maps and the mailing of more than 800,000 new Voter Information Cards to voters.
- Strengthened cybersecurity and system resilience by implementing CIS IG3 standards, expanding system redundancies, deploying mobile device management, and enhancing physical security with emergency alert infrastructure.
- Expanded voter access and convenience by increasing the number of early voting sites; increasing the number of election day polling sites; and opening a satellite office at West Oaks Mall, providing dedicated in-person services to residents of West Orange County.
- Improved voter services and transparency by processing 217 public records requests, expanding BallotTrax adoption, advancing Americans with Disabilities Act (ADA) accessibility surveys across precincts, and conducting ongoing countywide list maintenance.
- Built a modern, visible, and community-focused organization through a comprehensive rebrand, expanded paid media campaigns, increased social media reach, the launch of an Outreach Ambassador program, and renewed community partnerships.
- Achieved significant operational efficiencies and cost savings by negotiating vendor support, upgrading office technology, completing a full inventory of 2,600 assets, and returning over 1,000 assets to the county.

Tax Collector

- Successfully collected 97 percent, approximately $4 billion, of the real estate and tangible tax roll before delinquency, including $180 million collected in person.
- Continued protecting churches and non-profits from tax deed sales by educating and assisting in removing delinquent non-ad-valorem property taxes.
- Conducted $274 million of in-person transactions in six (6) Tax Collector offices and more than one (1) million online transactions.
- Collected more than $19 million from driver's license transactions.
- Reduced average wait time for customers who made an appointment to under 15 minutes with improvements to our website, (octaxcol.com), which serves more than 2.2 million annual visitors.
- Enhanced our online tag renewal application to allow users to create user profiles and to receive text and email notifications.
- Continued our partnership with IDignity, a local non-profit, which provides ID services for the homeless and underserved populations.
- Continued to work with Revenue Recovery to efficiently collect delinquent tangible taxes.
- Completed transition to a new financial software provider, creating an all-in-one system for General Ledger, Payroll, Timekeeping, Human Resources, and Purchasing package to replace outdated and separate operating systems.
- Partnered with Lake County Tax Collector office to create a Four Corner's Office at 1714 US Highway 27 Clermont, Florida 34714.

FY 2026-27 Department Objectives:

Comptroller

- File federal tax refund claims with the Internal Revenue Service for two (2) solar projects installed during FY 2025-26.
- Revise the Popular Annual Financial Report to provide an even more concise, accessible, and informative presentation of the county's financial information.
- Implement countywide online payment options to comply with new statutory requirements.

- Complete implementation and achieve go-live of the new Tourist Development Tax and Public Service Tax collection systems.
- Expand the use of Robotic Process Automation (RPA) to automate the non-purchase-order approval process within Accounts Payable.
- Implement a travel management system to automate the travel process from authorization through payment, including contracting with a travel management company.
- Complete implementation and achieve go-live of the new Tourist Development Tax and Public Service Tax collection systems.
- Expand the use of Robotic Process Automation (RPA) to automate the non-purchase-order approval process within Accounts Payable.
- Implement a travel management system to automate the travel process from authorization through payment, including contracting with a travel management company.
- Complete the update to the MSBU/MSTU web presence to provide residents with enhanced information regarding the county's various special assessment programs.
- Develop, in coordination with Orange County, revenue collection systems to support the new school-zone speed camera program and E-bike violation fees.
- Continue coordinating with the county on requests for proposals for a dependent eligibility audit, vision insurance services, and the extension of the Chard/ Snyder (DBA WEX, Inc.) contract.
- Continue working with Comptroller IT and DHS Worldwide on Phase Two of the asset transfer automation project.
- Perform the duties and responsibilities of clerk for the 2028 Charter Review Commission, including developing and implementing a dedicated webpage to facilitate public access, pre-registration for public comment, and engagement throughout the Charter review process.
- Perform the duties and responsibilities of clerk for the 2027 Transportation Mobility Advisory Commission.
- Issue a request for proposals for Value Adjustment Board (VAB) management software to improve operational efficiency, hearing schedule management, and record-keeping.
- Implement an AI-supported customer service solution for Official Records to streamline inbound inquiries, improve access to information, and reduce repetitive customer service interactions.
- Expand participation in the Property Fraud Alert program with a goal of exceeding 100,000 subscribers and increasing public awareness of the program.
- Implement and configure Microsoft Purview Compliance Manager and other Microsoft G5 capabilities to strengthen sensitive-data protection, regulatory tracking, and automated compliance auditing in alignment with NIST standards.
- Continue implementing emerging technologies, including artificial intelligence and advanced data analytics, within the Audit Department to enhance audit planning, testing, reporting, and operational efficiency.
- Expand continuous monitoring and data-driven audit techniques to proactively identify high-risk transactions and emerging county risks.
- Continue strengthening Tourist Development Tax compliance through enhanced analytical tools designed to identify unregistered short-term rental properties and other non-compliant taxpayers.

County Mayor

- Monitor State of Florida Property Tax Amendment 3 and the estimated impact on County services and programs.
- Continue to work with CareerSource of Central Florida on Level Up Orange program focused on workforce development for specialized populations as well as pilot programs and workshops for those who have barriers to employment.
- Continue to implement the Housing for All action plan to increase affordable and workforce housing through public-private partnerships and nonprofit agencies.
- Continue efforts to reduce homelessness within Orange County.
- Continue to increase Orange County's electric fleet and charging stations.
- Continue to invest in transportation infrastructure and leverage emerging technologies to improve safety, efficiency, and reliability.
- Pursue grant opportunities focused on emerging technology to solve real-world challenges, prioritizing safety, reliability, resiliency, and access.
- Work in partnership with the Orlando Economic Partnership to attract, retain, and grow businesses in Orange County while diversifying the local economy and supporting growth in key industry sectors, including advanced manufacturing, aviation, aerospace and defense, innovative technologies, life sciences and healthcare, and professional and business services.
- Support small businesses and entrepreneurship through regional partnerships, including assisting with the relocation of the National Entrepreneur Center to Creative Village and expanding access to resources, training, and technical assistance for local entrepreneurs and small businesses.

- Collaborate with Visit Orlando to promote the Orange County Convention Center and its first-class service and unparalleled infrastructure to host sporting events, trade shows, meetings, and conventions.
- Continue to promote the Film Incentive Program to attract eligible film, television, and commercial productions.
- Continue to build on the County's Main Street District program.
- Continue to prioritize health and public safety in Orange County, including the ongoing commitment to address the opioid epidemic and substance abuse, homelessness, mental health, and other public health- related issues.
- Continue to work toward increasing funding and community partnerships to enhance children's services. Monitor the implementation of evidence-based strategies and programs to improve child outcomes.
- County staff will collaborate with community partners and federal, state, and local agencies to implement the Orange County Citizens Safety Task Force recommendations.
- County staff will continue to collaborate with our criminal justice partners, commission members, and community stakeholders to implement the Domestic Violence Commission recommendations.
- Support the Mental and Behavioral Health System of Care Analysis Implementation Committee in developing strategies for the short and long-term recommendations.

Property Appraiser

- Continue to strengthen and develop multi-entity and intergovernmental relationships.
- Implement new or revised organization policies, procedures, and best practices.
- Continue to streamline the new Computer-Assisted Mass Appraisal system.
- Continue the organization-wide paperless initiative as part of our commitment to sustainability and efficiency.
- On-going implementation of organization-wide cloud-based systems.
- Expand the organization's wireless system.
- Expand information technology equipment and software upgrades.
- Expand cloud migration and disaster recovery solutions.
- Continue to expand and implement security technology tools, such as data classification, e-discovery, data loss prevention, and data governance.
- Transition to the new website.
- Develop an internal educational training system for certifications and designations.
- Continue to monitor cybersecurity AI monitoring solutions.
- Publish aerials & drone imagery.

Sheriff

- Continue the successful Haitian Connect and Senior Connect programs.
- Increase the use of non-traditional vehicles for traffic enforcement efforts through regular rotation of vehicles.
- Establish a fully functional Grants Review Committee to improve consistency, transparency, and quality in grant decision-making.
- Increase succession planning opportunities for Court Security personnel to maintain operational efficiencies.
- Explore additional opportunities to host or participate in community events throughout the year positively engaging with the community.

Supervisor of Elections

- Successfully complete the annual fiscal audit with a new audit team while maintaining full compliance with all state and federal requirements.
- Strengthen voter data integrity and transparency by conducting ongoing countywide list maintenance, expanding BallotTrax adoption, and preparing for potential legislative changes related to vote-by-mail tracking.
- Enhance election technology and operations by advancing the in-house electronic poll book (OCVOTES) toward federal EAC certification, reconfiguring existing systems, and streamlining data integration with ElectionWare.
- Modernize infrastructure and internal operations by implementing a centralized printing system, deploying Virtual Desktop Infrastructure (VDI) for seasonal staff, and leveraging AI tools to improve efficiency and decision-making.
- Strengthen physical and cybersecurity while improving poll worker readiness through enhanced security protocols, response training, and the implementation of a new poll worker management system.
- Elevate voter experience and community engagement by launching a new user-friendly website and domain, expanding interactive voter tools, enhancing voter education efforts, and growing outreach initiatives, including supervised voting and signature community events.

Tax Collector

- Improve methods of collecting unpaid local business tax receipts and delinquent tangible accounts, including garnishments, seizures, auctions, and levy notices as necessary.
- Continue collaboration with Revenue Recovery to collect prior year delinquencies of tangible taxes.

- Continue partnership with a private entity to conduct driving tests at five (5) Tax Collector locations.
- Coordinating with contracted private tag agencies and road test provider to offer driving tests at three (3) locations in addition to the Tax Collector offices, to better serve residents of Orange County.


ORANGE
COUNTY
FLORIDA

Department: Constitutional Officers

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 375,195,912	$ 416,742,273	$ 464,364,345	11.4 %
Operating Expenditures	131,584,523	150,276,872	157,458,962	4.8 %
Capital Outlay	15,380,716	18,497,582	17,448,444	(5.7)%
Total Operating	**$ 522,161,151**	**$ 585,516,727**	**$ 639,271,751**	**9.2 %**
Capital Improvements	$ 5,469,727	$ 41,150,055	$ 7,067,072	(82.8)%
Reserves	0	401,208	334,566	(16.6)%
Other	0	75,576	75,576	0.0 %
Total Non-Operating	**$ 5,469,727**	**$ 41,626,839**	**$ 7,477,214**	**(82.0)%**
Department Total	**$ 527,630,878**	**$ 627,143,566**	**$ 646,748,965**	**3.1 %**

Expenditures by Division / Program

BCC Capital Projects	$ 519,641	$ 1,979,681	$ 961,522	(51.4)%
Board of County Commissioners	3,580,413	4,111,422	5,496,574	33.7 %
Clerk of Courts	3,896,710	3,129,046	245,000	(92.2)%
Comptroller	29,982,009	32,506,607	34,822,452	7.1 %
County Mayor	1,153,045	1,445,105	1,444,521	(0.04)%
Court Administration	1,621,308	2,662,143	2,505,017	(5.9)%
Property Appraiser	24,940,957	31,532,388	32,129,701	1.9 %
Public Defender	51,637	138,109	96,008	(30.5)%
Sheriff	388,238,266	468,726,267	483,357,500	3.1 %
State Attorney	358,125	785,975	385,000	(51.0)%
Supervisor of Elections	21,148,367	22,177,610	24,395,371	10.0 %
Tax Collector	52,140,401	57,949,213	60,910,299	5.1 %
Department Total	**$ 527,630,879**	**$ 627,143,566**	**$ 646,748,965**	**3.1 %**

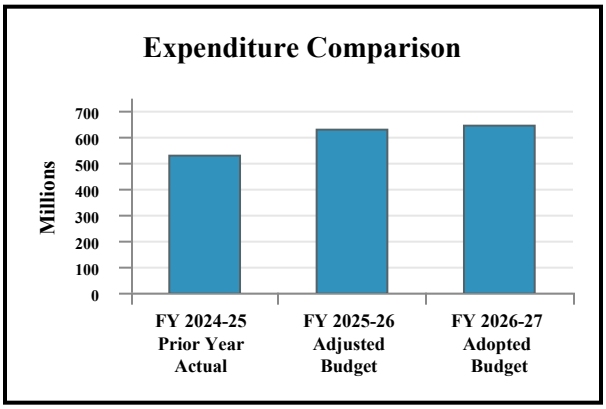
Funding Source Summary

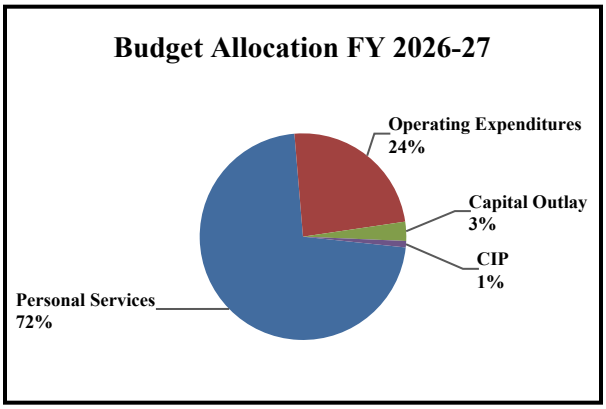
Special Revenue Funds	$ 2,738,340	$ 9,490,340	$ 7,452,828	(21.5)%
General Fund and Sub Funds	518,558,083	574,953,171	631,094,615	9.8 %
Capital Construction Funds	6,334,455	42,700,055	8,201,522	(80.8)%
Department Total	**$ 527,630,878**	**$ 627,143,566**	**$ 646,748,965**	**3.1 %**

Authorized Positions

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

EXPENDITURE HIGHLIGHTS





Personal, Operating, Capital Outlay, and Other Expenses –

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

Board of County Commissioners (BCC) – The FY 2026-27 BCC total expenditure budget increased by 33.7%, or $1.4 million from the FY 2025-26 budget, primarily due to the addition of the two (2) new District Offices operating budget and staffing for a total of eight (8) new positions, plus the personal services changes mentioned above. The chart below is a budget breakout of each BCC District that includes personal services and operating expenses.

BCC Budget by District	FY 2026-27
BCC District 1	$ 642,662
BCC District 2	643,376
BCC District 3	645,739
BCC District 4	666,357
BCC District 5	700,000
BCC District 6	700,000
BCC District 7	641,000
BCC District 8	641,000
BCC General Office	216,440
Total of All Districts & General Office	$ 5,496,574

Clerk of Courts – The FY 2026-27 operating budget remained status quo at $245,000 and includes funding for state mandated costs associated with Article V, Revision 7 for communication services, courier messenger, subpoena services, and the county's allocation for payment of filing fees and copy charges for ordinance violation cases.

Comptroller – The FY 2026-27 budget of $34.8 million increased by 7.1% or $2.3 million from the FY 2025-26 budget. The budget reflects the amount charged as commissions and fees to Orange County departments and divisions for financial services provided by the Comptroller's Office. The amount paid by the General Fund is $12,089,308 for FY 2026-27. Additional revenue from non-county departments is received via charges for services from various fees and commissions, as well as interest earnings and other miscellaneous income.

The Comptroller's expenditure budget primarily consists of salaries and benefits, which accounts for 87% of the budget and budgeted based on county guidelines. There are no new positions requested. The budget also includes funding for a new Tourist Development Tax (TDT) and Public Services Tax (PST) excise system to replace the current outdated collection system. This system is being funded with TDT and PST revenues. Other increases includes funding for new banking services contract and postage to support a countywide public outreach campaign promoting awareness and availability of the Property Fraud Alert System.

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

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

Property Appraiser – The FY 2026-27 budget reflects a 1.9% or $0.6 million increase compared to the FY 2025-26 budget. The estimated amount to be paid by the General Fund is $27,454,248 for FY 2026-27. The budget for the Property Appraiser was approved by the Florida Department of Revenue (FDOR) and the Board may provide comments on this budget to FDOR. The General Fund pays a pro-rata share of the Property Appraiser's total operating budget in accordance with billings received from the Property Appraiser.

Public Defender – The FY 2026-27 operating budget increased by 3.7% or $3,436, for a total budget of $96,008, and includes funding for state mandated costs associated with Article V, Revision 7, for communication services, courier messenger, and subpoena services.

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

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

General Fund/Spec. Tax MSTU Expenditures:	**FY 2026-27**
Personal Services	$393,959,813
Operating Expenses	63,598,039
Capital Outlay	12,442,148
Total	$470,000,000
Sheriff Funding Source Summary:	
Gen'l/Spec. Tax MSTU: Law Enforcement and Court Security	$470,000,000

Special Revenues:	FY 2026-27
Law Enforcement Trust State Forfeiture	$ 3,193,750
Law Enforcement Trust Treasury Federal Forfeiture	642,500
Law Enforcement Trust Justice Federal Forfeiture	1,808,750
State Law Enforcement Education Trust	1,058,750
Misc. Capital Construction Fund	4,085,000
Law Enforcement Impact Fees	2,855,000
Subtotal Special Revenues	$ 13,357,500
TOTAL	$483,357,500

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

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

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

The Orange County BCC has no control or authority over the Tax Collector's operating budget. The FY 2026-27 operating budget submitted to FDOR is summarized below.

	FY 2026-27
Personal Services	$ 30,360,049
Operating Expenses	9,584,423
Capital Outlay	634,474
Total	$ 40,578,946

The commissions paid by the General Fund to the Tax Collector are budgeted at $60.9 million for FY 2026-27, which is a 5.1% or $2,961,086 increase due to higher property values. The charge is in accordance with a formula outlined in Florida Statute 192 whereby taxing entities pay commissions to the Tax Collector for services provided. The Tax Collector has no control over the amount charged for commissions, and the amount of commissions paid to the Tax Collector does not reflect their operating budget. The General Fund pays commissions to the Tax Collector for tax collections made for the following taxing entities: General Fund, Capital Projects Fund, Parks Fund, Orange County Public Schools, and Unincorporated Orange County (Sheriff).

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 82.8%, or $34.1 million, from the FY 2025-26 budget. Unspent capital funding from the FY 2025-26 budget for Constitutional Office projects will be re-budgeted to FY 2026-27 after the budget is adopted. Included in the FY 2026-27 budget is funding for District 3 INVEST Parks Improvements that was not spent in priors years, Sheriff Sector V Substation, Aviation Hangar Improvements, and the State Attorney Second Floor Renovation. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for Constitutional Offices.

Reserves – The reserves budget of $334,566 is for the Teen Court Fund under Court Administration.

FUNDING SOURCE HIGHLIGHTS

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

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

Commission & Fees:	**FY 2026-27**
General Fund	$ 12,089,308
Building	517,329
Fire Rescue/911	2,268,239
MSTU's	712,208
Parks	1,233,694
Public Works	1,135,472
Convention Center/TDT	4,160,466
Water Utilities	2,654,753
Solid Waste/Recycling	450,132
Mandatory Garbage	78,419
HHS Grants	486,285
HUD Grants	173,500
FDJJ Grant	42,819
Other Grants	89,408
Other Funds	911,860
Sub-Total	$ 27,003,892

Charges for Services:	**FY 2026-27**
Records Fees	$ 5,750,000
Certification & Copy Fees	181,800
Tax Deed Fees	111,100
Intangible Tax Comm.	127,260
State DOC Stamps Comm.	858,500
Sub-Total	$ 7,028,660
Miscellaneous Revenue:	
Interest Earnings	$ 589,900
Other Miscellaneous Income	200,000
Sub-Total	$ 789,900
TOTAL	$ 34,822,452

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

	FY 2026-27
General Fund	$ 27,454,248
County Fire	3,322,698
Big Sand Lake	3,152
Lake Conway	8,600
Lake Holden	2,525
Lake Jessamine Special Purpose	1,675
Lake Pickett	4,100
Lake Price	274
Orange Blossom Trail Corridor	6,653
Orange Blossom Trail Neighborhood	6,970
Orlando Central Park MTSU	16,336
Windermere Navigable Canal	21,066
Sub-Total	$ 30,848,297
Other Non-County	1,281,404
TOTAL	$ 32,129,701

Office: BCC Capital Projects

Expenditures by Category

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

Office: Board of County Commissioners

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,259,942	$ 3,849,862	$ 5,254,612	36.5 %
Operating Expenditures	313,971	259,960	241,962	(6.9)%
Capital Outlay	6,500	1,600	0	(100.0)%
Total Operating	**$ 3,580,413**	**$ 4,111,422**	**$ 5,496,574**	**33.7 %**
Total	**$ 3,580,413**	**$ 4,111,422**	**$ 5,496,574**	**33.7 %**
Authorized Positions	**26**	**26**	**34**	**30.8 %**

Office: Clerk of Courts

Expenditures by Category

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

Office: Comptroller

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 27,350,539	$ 29,006,398	$ 29,812,436	2.8 %
Operating Expenditures	2,531,470	3,374,084	3,982,591	18.0 %
Capital Outlay	100,000	126,125	1,027,425	714.6 %
Total Operating	**$ 29,982,009**	**$ 32,506,607**	**$ 34,822,452**	**7.1 %**
Total	**$ 29,982,009**	**$ 32,506,607**	**$ 34,822,452**	**7.1 %**
Authorized Positions	**238**	**238**	**238**	**0.0 %**

Office: County Mayor

Expenditures by Category

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

Office: Court Administration

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 1,294,195	$ 1,815,914	$ 1,778,135	(2.1)%
Operating Expenditures	297,907	445,021	392,316	(11.8)%
Capital Outlay	29,206	0	0	0.0 %
Total Operating	**$ 1,621,308**	**$ 2,260,935**	**$ 2,170,451**	**(4.0)%**
Reserves	$ 0	$ 401,208	$ 334,566	(16.6)%
Total Non-Operating	**$ 0**	**$ 401,208**	**$ 334,566**	**(16.6)%**
Total	**$ 1,621,308**	**$ 2,662,143**	**$ 2,505,017**	**(5.9)%**
Authorized Positions	**20**	**19**	**19**	**0.0 %**

Office: Property Appraiser

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 17,433,459	$ 21,819,533	$ 21,955,983	0.6 %
Operating Expenditures	6,651,148	8,849,979	9,310,842	5.2 %
Capital Outlay	856,350	787,300	787,300	0.0 %
Total Operating	**$ 24,940,957**	**$ 31,456,812**	**$ 32,054,125**	**1.9 %**
Other	$ 0	$ 75,576	$ 75,576	0.0 %
Total Non-Operating	**$ 0**	**$ 75,576**	**$ 75,576**	**0.0 %**
Total	**$ 24,940,957**	**$ 31,532,388**	**$ 32,129,701**	**1.9 %**
Authorized Positions	**179**	**184**	**184**	**0.0 %**

Office: Public Defender

Expenditures by Category

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

Office: Sheriff

Expenditures by Category

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

Office: State Attorney

Expenditures by Category

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

Office: Supervisor of Elections

Expenditures by Category

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

Office: Tax Collector

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Operating Expenditures	$ 52,140,401	$ 57,949,213	$ 60,910,299	5.1 %
Total Operating	**$ 52,140,401**	**$ 57,949,213**	**$ 60,910,299**	**5.1 %**
Total	**$ 52,140,401**	**$ 57,949,213**	**$ 60,910,299**	**5.1 %**
Authorized Positions	**332**	**332**	**332**	**0.0 %**


ORANGE
COUNTY
FLORIDA

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under
Constitutional Officers

Unspent budget in FY 2025-26 for projects under BCC Districts CIP Projects, Clerk of Courts, Public Defender, Sheriff, which has a total of 10 projects that are being evaluated, under design, or in construction, and State Attorney will be rebudgeted to FY 2026-27 during the Annual Budget Amendment in January 2027.

	Adopted FY 2026-27
BCC Districts	$ 961,522
Sheriff	$ 5,805,550
State Attorney	$ 300,000
Total	$ 7,067,072

Funding Mechanism:

The BCC Districts, Clerk of Courts, Public Defender, and State Attorney capital projects are funded from the Capital Projects Fund (1023).

The Sheriff's Office projects are funded from the Law Enforcement Impact Fee Fund (1035) and the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,572,863	250,000	0	0	0	0	0	0	3,822,863
		Unit Subtotal	**3,572,863**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,822,863**
0190	1023	INVEST - Dist 3 Parks Improvements	601,869	0	961,522	0	0	0	0	0	1,563,390
		Unit Subtotal	**601,869**	**0**	**961,522**	**0**	**0**	**0**	**0**	**0**	**1,563,390**
0192	1023	INVEST - Dist 4 Back to Nature	5,062,612	226,315	0	0	0	0	0	0	5,288,928
		Unit Subtotal	**5,062,612**	**226,315**	**0**	**0**	**0**	**0**	**0**	**0**	**5,288,928**
0331	1023	INVEST- Dist 1 Mildred Dixon BLDG	805	1,259,167	0	0	0	0	0	0	1,259,972
		Unit Subtotal	**805**	**1,259,167**	**0**	**0**	**0**	**0**	**0**	**0**	**1,259,972**
0332	1023	INVEST - Dist 2 Magnolia Pk Ecotourism	3,822,495	244,199	0	0	0	0	0	0	4,066,694
		Unit Subtotal	**3,822,495**	**244,199**	**0**	**0**	**0**	**0**	**0**	**0**	**4,066,694**
		BCC Districts CIP Projects Subtotal	**13,060,644**	**1,979,681**	**961,522**	**0**	**0**	**0**	**0**	**0**	**16,001,847**
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	5,412	1,208,088	0	0	0	0	0	0	1,213,500
		Unit Subtotal	**5,412**	**1,208,088**	**0**	**0**	**0**	**0**	**0**	**0**	**1,213,500**
2060	1023	COC Ceremony Room Improv./Renov.	35,988	324,012	0	0	0	0	0	0	360,000
		Unit Subtotal	**35,988**	**324,012**	**0**	**0**	**0**	**0**	**0**	**0**	**360,000**
2075	1023	Clerk Branch Security	137,982	673,251	0	0	0	0	0	0	811,233
		Unit Subtotal	**137,982**	**673,251**	**0**	**0**	**0**	**0**	**0**	**0**	**811,233**
2096	1023	COC WinterPark&GSC Consolidation	18,645,404	54,596	0	0	0	0	0	0	18,700,000
		Unit Subtotal	**18,645,404**	**54,596**	**0**	**0**	**0**	**0**	**0**	**0**	**18,700,000**
2098	1023	Clerk of Courts Renovations	205,901	624,099	0	0	0	0	0	0	829,999
		Unit Subtotal	**205,901**	**624,099**	**0**	**0**	**0**	**0**	**0**	**0**	**829,999**
		Clerk of Courts Subtotal	**19,030,687**	**2,884,046**	**0**	**0**	**0**	**0**	**0**	**0**	**21,914,732**
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	751,446	45,537	0	0	0	0	0	0	796,982
		Unit Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
		Public Defender Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
Sheriff											
0137	1023	Gun Range Property Enhancements	64,158	838,450	0	0	0	0	0	0	902,608

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**64,158**	**838,450**	**0**	**0**	**0**	**0**	**0**	**0**	**902,608**
0139	1023	Sector V Substation	7,850	9,592,900	3,635,000	0	0	0	0	0	13,235,750
	1035	Sector V Substation	5,885,111	4,937,222	1,720,550	1,522,116	0	0	0	0	14,064,999
		Unit Subtotal	**5,892,961**	**14,530,122**	**5,355,550**	**1,522,116**	**0**	**0**	**0**	**0**	**27,300,749**
0266	1023	New Evidence Facility	918,989	9,673,409	0	0	0	0	0	0	10,592,399
	1035	New Evidence Facility	4,213,525	4,721,475	0	0	0	0	0	0	8,935,000
		Unit Subtotal	**5,132,514**	**14,394,884**	**0**	**0**	**0**	**0**	**0**	**0**	**19,527,399**
0338	1023	Sheriff's Communications Center	158,783	153,621	0	0	0	0	0	0	312,404
		Unit Subtotal	**158,783**	**153,621**	**0**	**0**	**0**	**0**	**0**	**0**	**312,404**
0339	1023	CAD/RMS Upgrade	1,439,513	228,697	0	0	0	0	0	0	1,668,209
		Unit Subtotal	**1,439,513**	**228,697**	**0**	**0**	**0**	**0**	**0**	**0**	**1,668,209**
1791	1023	Aviation Hangar Improvements	0	250,000	450,000	0	0	0	0	0	700,000
		Unit Subtotal	**0**	**250,000**	**450,000**	**0**	**0**	**0**	**0**	**0**	**700,000**
1792	1023	LEVO Driving Pad Resurface	0	950,000	0	0	0	0	0	0	950,000
		Unit Subtotal	**0**	**950,000**	**0**	**0**	**0**	**0**	**0**	**0**	**950,000**
4434	1023	Central Ops Parking Security Fencing	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
4435	1023	Criminal Investigations Division Renovation	607,097	2,862,903	0	0	0	0	0	0	3,470,000
		Unit Subtotal	**607,097**	**2,862,903**	**0**	**0**	**0**	**0**	**0**	**0**	**3,470,000**
4436	1023	Mobile Video Office Relocation	158,862	331,139	0	0	0	0	0	0	490,001
		Unit Subtotal	**158,862**	**331,139**	**0**	**0**	**0**	**0**	**0**	**0**	**490,001**
		Sheriff Subtotal	**13,453,887**	**35,539,816**	**5,805,550**	**1,522,116**	**0**	**0**	**0**	**0**	**56,321,370**
State Attorney											
0861	1023	State Attorney Tech Modernization	649,021	700,975	0	0	0	0	0	0	1,349,996
		Unit Subtotal	**649,021**	**700,975**	**0**	**0**	**0**	**0**	**0**	**0**	**1,349,996**
1797	1023	State Attorney 2nd Floor Renovation	0	0	300,000	1,200,000	0	0	0	0	1,500,000
		Unit Subtotal	**0**	**0**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**1,500,000**
		State Attorney Subtotal	**649,021**	**700,975**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**2,849,996**
		CONSTITUTIONAL OFFICERS SUBTOTAL:	**46,945,685**	**41,150,055**	**7,067,072**	**2,722,116**	**0**	**0**	**0**	**0**	**97,884,927**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.


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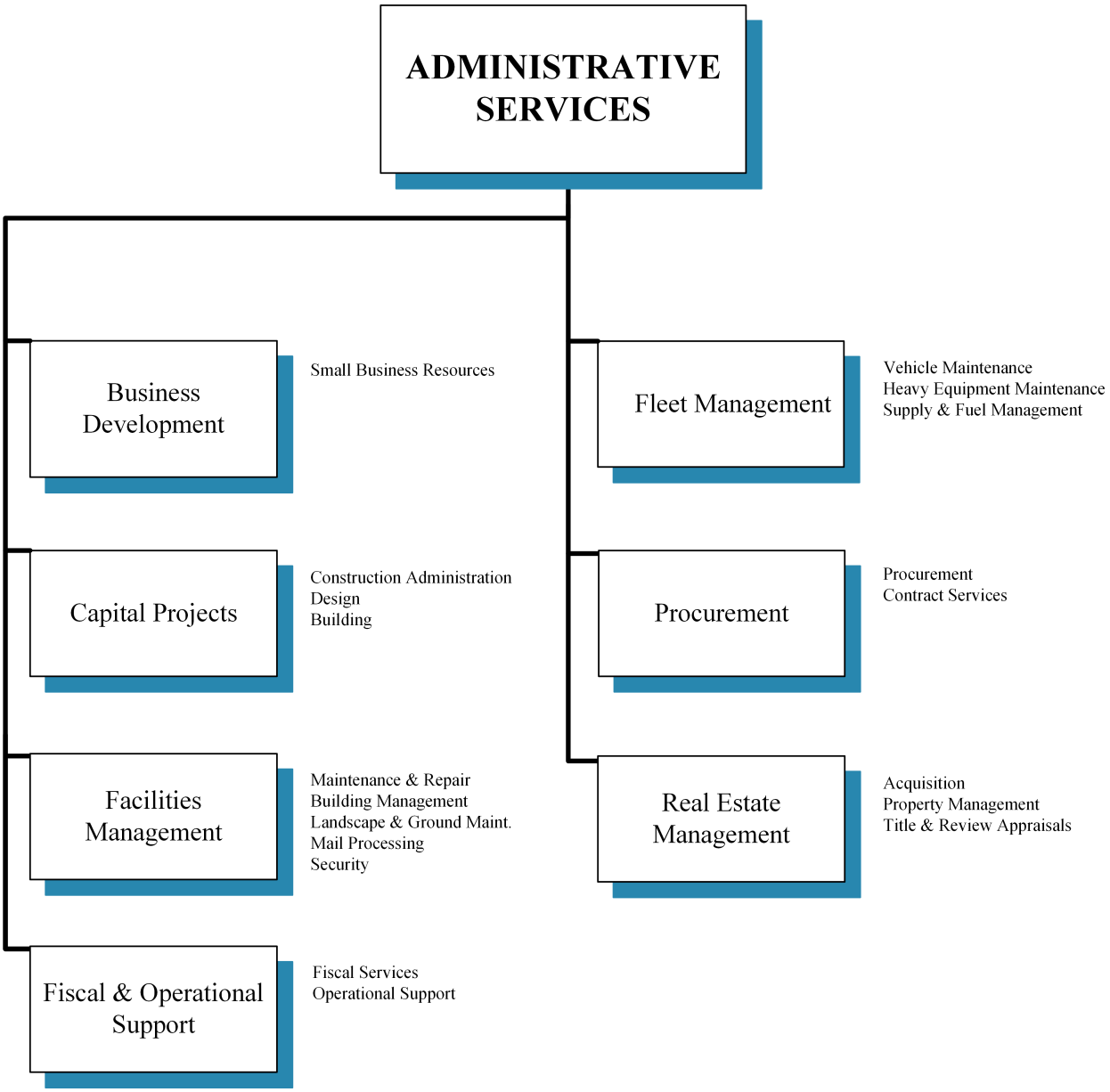
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ADMINISTRATIVE SERVICES
Business Development
Small Business Resources
Capital Projects
Construction Administration
Design
Building
Facilities Management
Maintenance & Repair
Building Management
Landscape & Ground Maint.
Mail Processing
Security
Fiscal & Operational Support
Fiscal Services
Operational Support
Fleet Management
Vehicle Maintenance
Heavy Equipment Maintenance
Supply & Fuel Management
Procurement
Procurement
Contract Services
Real Estate Management
Acquisition
Property Management
Title & Review Appraisals

Administrative Services

Purpose Statement:

The Administrative Services Department provides essential support to the operating divisions and constitutional offices of Orange County to enable them to deliver services that meet the demands of the customers they serve. The support services include building design and construction, maintenance services, building security, property leasing and acquisition, fleet management, procurement, fiscal and operational support, and business development.



Program Descriptions:

- The **Business Development Division** provides support and strengthens Small Business Enterprises so they can compete, grow, and contribute to Orange County's economy. This includes processing certification and re-certification applications, registering Service-Disabled Veterans, conducting numerous contract compliance reviews. In addition, serve as an advocate for Small Business Enterprise (SBE) firms, providing educational entrepreneur workshops, collaborate with members of the SBE Advisory committee and registered Service-Disabled Veterans directories for usage by prime firms. Business Development also collaborates with Central Florida Workforce to facilitate the Dislocated Worker Program in County Contracts and acts as a catalyst for engaging SBE firms with outreach and networking opportunities.
- The **Capital Projects Division** effectively manages and delivers Capital Improvement Projects (CIPs) for numerous departments and divisions within the county. These CIPs include new buildings, the renovation of existing county properties, and major building system replacements. If time allows, most projects start with an assessment and preliminary cost estimate where the project scope and budget are established. CIPs are then designed, bid, and built in compliance with Florida Statutes. With an emphasis on Sustainability and Resilience, the design and construction for these projects focus on energy efficiency, ease of maintenance, durability, and functionality to meet both the end user and citizen's needs.
- The **Facilities Management Division** provides a safe and healthy work environment for employees and the general public in a cost effective, sustainable and energy efficient manner. This mission is accomplished by performing routine, preventive, and emergency maintenance to county facilities. Facilities maintenance also provides security guard and custodial services for all county buildings ensuring the facilities are safe, clean, and attractive; as well as, protecting a significant public investment.
- The **Fiscal & Operational Support Division** provides fiscal oversight and management of Administrative Service's budget, as well as operational support for all of the divisions within the department.
- The **Fleet Management Division** ensures in-shop and road repair services are available for scheduled (preventative maintenance) and unscheduled maintenance of over 4,000 county-owned vehicles and off-road equipment. Service is provided by fleet mechanics, support personnel, and/or contracted vendors.
- The **Procurement Division** manages the county's procurement program by contracting for goods and services, including professional services and construction. This program consists of all the steps leading to determination of appropriate solicitation and contract type, selection of contractor/vendor, negotiation and award of contract, and numerous other administrative actions. The Procurement Division also administers the County's P-Card and T-Card Programs.
- The **Real Estate Management Division** acquires real estate and various easements to provide land needed for all Orange County infrastructure projects including, but not limited to, road-widening, drainage and utility improvements, preservation of environmentally sensitive lands, parks, fire stations, and maintenance facilities. Real Estate also provides direction on space needs for county departments and agencies. The program provides leasing services, coordinates abatement and demolition of buildings and structures, performs surplus property sales in compliance with Florida Statutes 125.35, and provides information to the public and other Orange County agencies regarding real property interests held by Orange County.

FY 2025-26 Major Accomplishments:

Business Development

- The Small Business Enterprise (SBE) policies and procedures was developed and approved by the Board of County Commissioners.

- Advanced the development and implementation of the new SBE Program by establishing its mission, certification process, training and outreach resources, Mentor-Protégé Program, SBE seal, and strategic community and business partnerships.
- Expanded opportunities for certified SBEs through technical assistance.
- Launched the online SBE certification portal and certified 146 businesses as a Small Business Enterprise to date.

Capital Projects

- Managed 336 projects with total project costs of $984 million including Tangelo Park Community Center, and the Multicultural Center for Innovation and the Multicultural Senior Center.
- Added and modified processes to the Construction Project Management software to improve all aspects of monitoring and tracking county construction projects. This software monitors and reports on all aspects of the projects including budgets that are linked to the county's accounting software, Critical Path Method (CPM) schedules, and document management.
- Increased evaluation of construction change orders to include scope, cost, and schedule reviews by the Design Consultant and Estimating Consultant.

Facilities Management

- Maintained over 535 heating and air-conditioned buildings and 300+ non conditioned structures totaling 5.8+ million square feet of space.
- Completed over 60,000+ maintenance work orders.
- Completed energy audits of the Thomas Kirk Justice Center, Internal Operations Center (IOC) II, the Renaissance Senior Center, and Barnett Park Administration Office.
- Completed Building Automation Retro-commissioning or building system testing at Internal Operations Center (IOC) II that improves the building's performance, energy efficiency, and occupant comfort.

Fleet Management

- Selected as #17 Leading Fleet in United States and Canada. This is the 4th time since 2020 Fleet has been recognized in the Top 20 Leading Fleets by the American Public Works Association and Government Fleet Magazine.
- Completed facility upgrades including shop gas heater replacement, emergency generator replacement, HVAC control upgrades, and exterior painting.
- Technician productivity will end the year over Fleet's 85% goal, despite staffing challenges.

Procurement

- Managed over one billion dollars in commodity, service, construction, and engineering procurement volume.
- Obtained the Achievement of Excellence in Procurement Award from the National Procurement Institute for the 31th consecutive year. This award recognizes procurement practices that exceed national standards.
- Generated over $800K in financial rebates through the p-card/t-card program and cooperative catalog contracting.
- Obtained the National Association of Counties (NACo) 2026 Achievement Award for AI-Enabled Procurement Governance. This AI initiative included an AI scope development tool to support internal stakeholders in preparing scopes that are clear, comprehensive, and non-restrictive.

Real Estate Management

- Acquired 1,194.49 acres of environmentally sensitive land under the Green PLACE Program, achieving 99.5% of the FY 2026 acquisition goal of 1,200 acres.
- Acquired more than 70% of the required property interests for the Reams Road four-lane roadway expansion project.
- Completed acquisition of 100% of the Conveyed and Uncontrolled Lands required for Flemings Road pursuant to the Village I Road Network Agreement.
- Completed the 34,204 square-foot relocation of Facilities Management West and finalized agreement negotiations for the relocation of the 13,000 square-foot Graphics Shop and 10,096 square-foot Housing agencies, addressing a total of 57,300 square-feet of county operational space.



FY 2026-27 Department Objectives:

Business Development

- Establish six (6) Mentor-Protégé partnerships by strategically matching certified Small Business Enterprises (SBE) with experienced businesses and industry partners to support capacity building, knowledge transfer, relationship development, and readiness for contracting opportunities.
- Collaborate with the Procurement Division to finalize and implement standardized SBE solicitation language that promotes meaningful SBE participation and can be appropriately applied across various solicitation contract types.
- Collaborate with ISS to develop and implement an SBE Utilization Dashboard that provides timely data on SBE participation, contracting activity, utilization, and other key performance measures to support program monitoring and informed decision-making.
- Lead targeted outreach, education, and marketing efforts throughout the Orlando Metropolitan Statistical Area (MSA) to increase awareness of the SBE program, expand the pool of certified SBEs, strengthen engagement with the small business community, and increase participation in county contracting opportunities.

Capital Projects

- Continue to add processes and forms within the Construction Project Management software to improve the automation of all aspects of construction management. These new processes would include sharing documents and folders with other county divisions, along with bringing the outside consultants and contractors into the software to share information and work within the new design and green processes.
- The County Design Guidelines will continue to be reviewed quarterly, to assist with implementing and tracking the mayor's sustainability initiative. Continue to monitor National Pollutant Discharge Elimination System (NPDES) requirements across the county projects and tracking trees in accordance with the updated tree ordinance.
- Complete construction of the new Animal Services Facility and Fire Station #48.
- Continue with the planning, design, and construction of major projects including the Barber Park Recreation Center, Sheriff's Sector V Substation, Sheriff's Evidence Warehouse, Courthouse Elevator and Escalator Modernizations, Fire Station #31, Fire Station #78, Goldenrod Village, Medical Examiner's Expansion, and the Corrections Training Facility.

Facilities Management

- Continue to pursue energy improvement projects with rebates to reduce utility consumption in county buildings.
- Implement sustainability efforts in county facilities to meet the county's sustainability objectives.
- Implement artificial intelligence (AI) to monitor and optimize heating, ventilation, and air conditioning (HVAC) systems across county facilities, reducing energy consumption and operating costs while proactively identifying equipment issues to prevent failures, extend asset life, and avoid costly repairs.
- Complete Retro-commissioning of the Building Automation Systems or building system testing at Corrections Genesis, Horizons, and Kitchen/Laundry facilities to improve the building's performance, energy efficiency, and occupant comfort.

Fleet Management

- Complete the Fleet Expansion Assessment to address internal capacity and space constraints. Adding 8–10 service bays will increase Fleet's ability to perform work in-house, resulting in lower costs, faster turnaround times, and higher-quality service compared with most external vendors.
- Continue to explore and implement short-term and long-term sustainability options to meet the county's goal of reduced petroleum fuel usage by 2030 including increased deployment of hybrid, EVs, and higher efficiency vehicles.

Procurement

- Conduct a comprehensive review of all procurement processes, engaging both internal and external stakeholders to assess opportunities for enhancement. This review will provide insights into potential process improvements, ensuring compliance with applicable laws and industry standards while fostering stakeholder trust.
- Enhance the Countywide Financial System to implement a standardized automated change order intake and validation workflow to create greater efficiency.
- Create an educational curriculum on performance of technical evaluation for internal stakeholders.

Real Estate Management

- Complete acquisition of 100% of the remaining property interests required for the Reams Road four-lane roadway expansion project.
- Acquire an additional 441 acres of environmentally sensitive land under the Green PLACE program.
- Complete acquisition of the properties required for Fire Station #57 and Fire Station #73 to support the expansion of County Fire Rescue services.
- Finalize and implement the surplus property disposition process and initiate the formal declaration and disposition of 100% of properties identified as surplus and ready for disposition.

Administrative Services

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Business Development				
– Number of SBE and Registered SDV IFB's & RFP's Evaluated		0	300	80
– Number of Educational Workshop and Community Outreach Events		0	40	40
– Number of SBE Goal Analysis Completed		0	100	80
– Number of SBE Certification Applications Processed		0	200	148
– Number of Task Authorizations (TAs) Processed		0	100	100
Capital Projects				
– % of Completed Projects Meeting Target Schedule		100%	90%	90%
– % of Completed Projects Meeting Target Budget		100%	95%	95%
Facilities Management				
– Number of Labor Hours Spent on Maintenance and Repair		162,783	130,000	150,000
– % of Urgent (Non-Emergency) Work Orders Resolved in 24 hr		94%	90%	90%
– % of Direct Labor Utilization		71%	70%	70%
The percentage of labor actually spent physically working on an asset				
Fleet Management				
– % of Fleet Technician Productivity		90%	85%	85%
Refers to percent of time Fleet Maintenance Technicians are actually signed in to work orders.				
– % of Fleet Operational		0%	85%	88%
Refers to both light and heavy-duty vehicles on the road.				
Procurement				
– Number of Procurement Card Transactions		58,552	50,000	50,000
– Average Number of Days to Issue a Purchase Order		7	10	10
– Average Number of Days to Award Request for Quotation		56	60	60
– Percent of Eligible Staff Nationally Certified		0%	75%	75%
– Number of Education Sessions and Engagements with Business Community		0	4	16
– Average Number of Days to Award Good/Service Invitation for Bids		0	120	120
– Average Number of Days to Award Construction Invitation for Bids		0	120	120
– Average Number of Days to Award Good/Service Request for Proposals		0	130	130
– Average Number of Days to Award Professional Services Request for Proposals		0	180	180
Real Estate Management				
– Number of Green PLACE Acquisitions		7	8	4
– Number of Roadway Improvement Acquisitions		27	13	12
– % of Development Driven Conveyances		100%	100%	100%

Department: Administrative Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 34,320,607	$ 37,277,406	$ 38,363,406	2.9 %
Operating Expenditures	57,317,252	73,884,812	63,115,985	(14.6)%
Capital Outlay	47,114,970	4,581,903	777,113	(83.0)%
Total Operating	**$ 138,752,829**	**$ 115,744,121**	**$ 102,256,504**	**(11.7)%**
Capital Improvements	$ 40,815,971	$ 253,622,022	$ 101,581,500	(59.9)%
Debt Service	7,590,777	8,655,477	9,225,416	6.6 %
Grants	300,000	2,700,000	0	(100.0)%
Reserves	0	9,419,546	7,594,161	(19.4)%
Total Non-Operating	**$ 48,706,748**	**$ 274,397,045**	**$ 118,401,077**	**(56.9)%**
Department Total	**$ 187,459,577**	**$ 390,141,166**	**$ 220,657,581**	**(43.4)%**

Expenditures by Division / Program

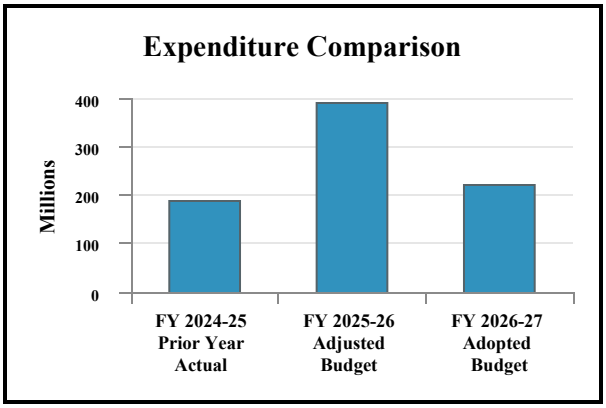
Business Development	$ 1,235,260	$ 1,687,537	$ 1,497,887	(11.2)%
Capital Projects	4,258,435	15,805,802	4,270,332	(73.0)%
Facilities Management	92,895,660	301,781,504	154,506,490	(48.8)%
Fiscal & Operational Support	48,047,508	4,559,392	1,716,623	(62.3)%
Fleet Management	22,234,928	38,145,214	34,211,105	(10.3)%
Procurement	4,091,861	4,666,289	4,519,759	(3.1)%
Real Estate Management	14,695,925	23,495,428	19,935,385	(15.2)%
Department Total	**$ 187,459,577**	**$ 390,141,166**	**$ 220,657,581**	**(43.4)%**

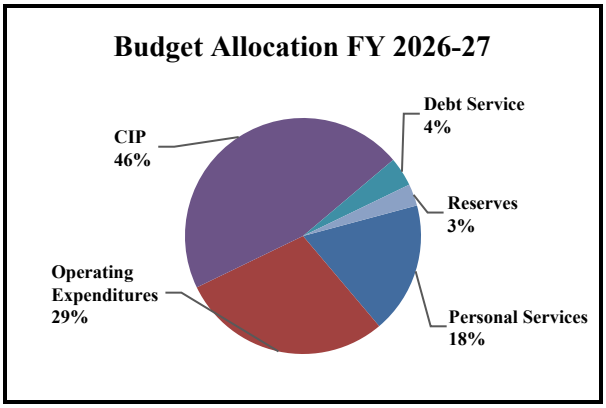
Funding Source Summary

Special Revenue Funds	$ 28,370	$ 1,194,557	$ 0	(100.0)%
Internal Service Funds	22,234,928	38,145,214	34,211,105	(10.3)%
General Fund and Sub Funds	126,938,588	103,405,311	89,526,475	(13.4)%
Capital Construction Funds	38,257,691	247,396,084	96,920,001	(60.8)%
Department Total	**$ 187,459,577**	**$ 390,141,166**	**$ 220,657,581**	**(43.4)%**

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

EXPENDITURE HIGHLIGHTS





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

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

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

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

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 59.9% or $152.0 million from the FY 2025-26 budget primarily due to the timing of project schedules. The budget includes new funding for the Courthouse 5th Floor Chambers Buildout project. In addition, continuation of funding is included for the Fleet Building Renovations, Corrections Security Doors, Facilities Management Corrections Offices/Warehouse, Sheriff Central Complex Power Modernization, Courthouse Window Improvements, Public Works Admin Window replacement, Courthouse BRC Smoke Controls, as well as on-going capital improvement projects to maintain existing facilities. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2026-27 debt services increased by 6.6% or $569,939 due to annual increases, true-ups, relocations and expansions of some current leases. In addition, the Real Estate Management's leases budget includes funding for scheduled annual lease increases and one (1) relocation lease for the Information System and Services (ISS) division.

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

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

FUNDING SOURCE HIGHLIGHTS

The General Fund supplies the majority of the Administrative Services funding. Additional funding comes from the Capital Projects Fund and Special Revenue Fund (grant funding), which is used to pay for various capital improvement projects; and from the Fleet Management Fund, which is an internal services fund that derives its revenue from usage fees. Budgeted Fleet Management customer charges decreased by 2.3% or $588,408 due to a reduction in unleaded and diesel fuel estimated usage and decreases in estimated vehicle maintenance cost.

Division: Business Development

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 1,103,803	$ 1,314,669	$ 1,283,082	(2.4)%
Operating Expenditures	117,432	371,243	213,075	(42.6)%
Capital Outlay	14,025	1,625	1,730	6.5 %
Total Operating	**$ 1,235,260**	**$ 1,687,537**	**$ 1,497,887**	**(11.2)%**
Total	**$ 1,235,260**	**$ 1,687,537**	**$ 1,497,887**	**(11.2)%**
Authorized Positions	**10**	**10**	**10**	**0.0 %**

Division: Capital Projects

Expenditures by Category

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

Division: Facilities Management

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 15,846,177	$ 16,794,468	$ 17,326,726	3.2 %
Operating Expenditures	39,780,209	46,989,146	40,258,488	(14.3)%
Capital Outlay	368,835	1,575,368	501,275	(68.2)%
Total Operating	**$ 55,995,221**	**$ 65,358,982**	**$ 58,086,489**	**(11.1)%**
Capital Improvements	$ 36,900,439	$ 236,422,522	$ 96,420,001	(59.2)%
Total Non-Operating	**$ 36,900,439**	**$ 236,422,522**	**$ 96,420,001**	**(59.2)%**
Total	**$ 92,895,660**	**$ 301,781,504**	**$ 154,506,490**	**(48.8)%**
Authorized Positions	**174**	**174**	**174**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

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

Division: Fleet Management

Expenditures by Category

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

Division: Procurement

Expenditures by Category

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

Division: Real Estate Management

Expenditures by Category

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

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Administrative Services Department

The Administrative Services Department is responsible for the management of capital projects to construct, repair or enhance Orange County facilities and infrastructure.

	Adopted FY 2026-27
Capital Projects	$ 500,000
Facilities Management	96,420,001
Fleet Management	4,661,499
Department Total	$ 101,581,500

Funding Mechanism:

Projects within the Administrative Services Department are budgeted in the Capital Projects, Facilities Management, Fleet Management, and Real Estate Management divisions and are primarily related to the construction, improvement, and maintenance of facilities. Funding is provided by the Capital Projects Fund (1023), Fleet Management Fund (5530), and various State/Federal Grants.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
1763	1023	Warehouse Space Consolidation	0	30,000	0	0	0	0	0	0	30,000
		Unit Subtotal	**0**	**30,000**	**0**	**0**	**0**	**0**	**0**	**0**	**30,000**
1796	1023	Courthouse 5th Floor Chambers Buildout	0	0	500,000	4,500,000	0	0	0	0	5,000,000
		Unit Subtotal	**0**	**0**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**5,000,000**
2039	1023	BCC Chambers Renovations	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	**0**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
2047	1023	Administration Center Redistricting Renovation	100,491	1,399,509	0	0	0	0	0	0	1,500,000
		Unit Subtotal	**100,491**	**1,399,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,000**
2054	1023	Courthouse Space Study	199,744	85,256	0	0	0	0	0	0	285,000
		Unit Subtotal	**199,744**	**85,256**	**0**	**0**	**0**	**0**	**0**	**0**	**285,000**
2074	1023	Cultural Community Center	4,455,094	443,410	0	0	0	0	0	0	4,898,503
		Unit Subtotal	**4,455,094**	**443,410**	**0**	**0**	**0**	**0**	**0**	**0**	**4,898,503**
2076	1023	County Services Building	583,907	416,093	0	0	0	0	0	0	1,000,000
		Unit Subtotal	**583,907**	**416,093**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
2077	1023	Courthouse Build-Out	9,352,160	8,374,767	0	0	0	0	0	0	17,726,926
		Unit Subtotal	**9,352,160**	**8,374,767**	**0**	**0**	**0**	**0**	**0**	**0**	**17,726,926**
2079	1023	Barnett Park Emergency Generator	171,955	25,140	0	0	0	0	0	0	197,095
	7580	HMGP Barnett Park	194,700	360,196	0	0	0	0	0	0	554,896
		Unit Subtotal	**366,655**	**385,336**	**0**	**0**	**0**	**0**	**0**	**0**	**751,991**
2080	7590	HMGP Bithlo Community Center	231,774	44,637	0	0	0	0	0	0	276,411
		Unit Subtotal	**231,774**	**44,637**	**0**	**0**	**0**	**0**	**0**	**0**	**276,411**
2081	1023	Bithlo Water Trtmnt Plant Emgcy Gen	70,657	3,915	0	0	0	0	0	0	74,572
	7589	HMGP Bithlo Water Trtmnt Plant	181,987	36,842	0	0	0	0	0	0	218,829
		Unit Subtotal	**252,644**	**40,757**	**0**	**0**	**0**	**0**	**0**	**0**	**293,401**
2082	7583	HMGP Goldenrod Rec Center	178,175	4,885	0	0	0	0	0	0	183,060
		Unit Subtotal	**178,175**	**4,885**	**0**	**0**	**0**	**0**	**0**	**0**	**183,060**
2083	7585	HMGP Meadow Woods Rec Cntr	146,355	36,655	0	0	0	0	0	0	183,010
		Unit Subtotal	**146,355**	**36,655**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2084	7581	HMGP Silver Star Rec Cntr Emgcy Gen	178,085	4,926	0	0	0	0	0	0	183,011

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**178,085**	**4,926**	**0**	**0**	**0**	**0**	**0**	**0**	**183,011**
2085	7582	HMGP South Econ Rec Cntr Emgcy Gen	177,587	5,423	0	0	0	0	0	0	183,010
		Unit Subtotal	**177,587**	**5,423**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2086	1023	West Orange Rec Cntr Emgcy Gen	73,458	1,383	0	0	0	0	0	0	74,841
	7584	HMGP West Orange Rec Cntr	173,628	46,008	0	0	0	0	0	0	219,636
		Unit Subtotal	**247,086**	**47,391**	**0**	**0**	**0**	**0**	**0**	**0**	**294,477**
7325	8340	OC Rec Gyms Emerg Retrofit	1,175,021	654,985	0	0	0	0	0	0	1,830,006
		Unit Subtotal	**1,175,021**	**654,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,830,006**
		Capital Projects Subtotal	**17,644,778**	**12,274,030**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**34,918,806**
Facilities Management											
0263	1023	Improvements to Facilities	19,688,467	48,195,433	17,450,001	14,935,000	7,087,500	2,000,000	2,000,000	0	111,356,402
		Unit Subtotal	**19,688,467**	**48,195,433**	**17,450,001**	**14,935,000**	**7,087,500**	**2,000,000**	**2,000,000**	**0**	**111,356,402**
1703	1023	Administration Center HVAC	1,237,552	5,831,874	3,000,000	3,000,000	0	0	0	0	13,069,426
		Unit Subtotal	**1,237,552**	**5,831,874**	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**13,069,426**
1755	1023	Courthouse HVAC & Building Imp	10,589,338	12,824,763	14,000,000	3,000,000	0	0	0	0	40,414,102
		Unit Subtotal	**10,589,338**	**12,824,763**	**14,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**40,414,102**
1756	1023	Corrections HVAC & Building Imp	1,378,309	29,344,262	11,000,000	0	0	0	0	0	41,722,571
		Unit Subtotal	**1,378,309**	**29,344,262**	**11,000,000**	**0**	**0**	**0**	**0**	**0**	**41,722,571**
1759	1023	Corrections Work Release HVAC	26,364	609,289	0	0	0	3,250,000	0	0	3,885,653
		Unit Subtotal	**26,364**	**609,289**	**0**	**0**	**0**	**3,250,000**	**0**	**0**	**3,885,653**
1760	1023	Corrections Security Doors	4,321,059	5,054,899	1,670,000	0	0	0	0	0	11,045,958
		Unit Subtotal	**4,321,059**	**5,054,899**	**1,670,000**	**0**	**0**	**0**	**0**	**0**	**11,045,958**
1761	1023	Corrections Central Energy Plant Imprv	853,669	10,746,331	5,000,000	10,000,000	8,500,000	0	0	0	35,100,000
		Unit Subtotal	**853,669**	**10,746,331**	**5,000,000**	**10,000,000**	**8,500,000**	**0**	**0**	**0**	**35,100,000**
1762	1023	Sheriff's Complex HVAC Replacement	6,420,131	13,592	0	0	0	0	0	0	6,433,723
		Unit Subtotal	**6,420,131**	**13,592**	**0**	**0**	**0**	**0**	**0**	**0**	**6,433,723**
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	548,857	4,451,142	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	**548,857**	**4,451,142**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,999,999**
1784	1023	Facilities Management Corrections Office/Warehouse	177,594	2,822,405	2,500,000	500,000	875,000	0	0	0	6,874,999
		Unit Subtotal	**177,594**	**2,822,405**	**2,500,000**	**500,000**	**875,000**	**0**	**0**	**0**	**6,874,999**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1787	1023	Courthouse Improvement to Facilities	4,508,065	8,291,980	2,750,000	750,000	1,500,000	0	0	0	17,800,044
		Unit Subtotal	**4,508,065**	**8,291,980**	**2,750,000**	**750,000**	**1,500,000**	**0**	**0**	**0**	**17,800,044**
1788	1023	Public Works Parking Lot Improvements	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	**0**	**1,800,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
2036	1023	Magic Gym Chiller replacements	52,741	2,847,259	1,400,000	0	1,000,000	0	0	0	5,300,000
		Unit Subtotal	**52,741**	**2,847,259**	**1,400,000**	**0**	**1,000,000**	**0**	**0**	**0**	**5,300,000**
2037	1023	Sheriff's Central Complex Roof Replacement	122,652	5,677,348	2,000,000	0	3,000,000	0	0	0	10,800,000
		Unit Subtotal	**122,652**	**5,677,348**	**2,000,000**	**0**	**3,000,000**	**0**	**0**	**0**	**10,800,000**
2038	1023	Sheriff's Central Complex Power Modernization	163,648	3,436,352	700,000	1,500,000	0	0	0	0	5,800,000
		Unit Subtotal	**163,648**	**3,436,352**	**700,000**	**1,500,000**	**0**	**0**	**0**	**0**	**5,800,000**
2049	1023	HVAC & IAQ Related Repl/Rest	20,938,583	21,493,270	16,295,000	1,473,300	2,000,000	2,000,000	2,000,000	0	66,200,153
		Unit Subtotal	**20,938,583**	**21,493,270**	**16,295,000**	**1,473,300**	**2,000,000**	**2,000,000**	**2,000,000**	**0**	**66,200,153**
2050	1023	Energy Conservation Retrofit	3,753,484	10,290,187	1,550,000	6,600,000	1,000,000	500,000	500,000	0	24,193,671
		Unit Subtotal	**3,753,484**	**10,290,187**	**1,550,000**	**6,600,000**	**1,000,000**	**500,000**	**500,000**	**0**	**24,193,671**
2052	1023	County Facs Roof Assess/Rep	5,503,229	7,842,485	2,205,000	1,025,000	1,000,000	1,000,000	1,000,000	0	19,575,714
		Unit Subtotal	**5,503,229**	**7,842,485**	**2,205,000**	**1,025,000**	**1,000,000**	**1,000,000**	**1,000,000**	**0**	**19,575,714**
2062	1023	Courthouse Window Improvements	96,516	3,403,484	900,000	0	0	0	0	0	4,400,000
		Unit Subtotal	**96,516**	**3,403,484**	**900,000**	**0**	**0**	**0**	**0**	**0**	**4,400,000**
2063	1023	Courthouse Escalator Replacement	166,364	6,583,636	0	0	0	0	0	0	6,750,000
		Unit Subtotal	**166,364**	**6,583,636**	**0**	**0**	**0**	**0**	**0**	**0**	**6,750,000**
2071	1023	Courthouse Chiller Replacements	5,587,024	645,795	0	0	0	0	0	0	6,232,819
		Unit Subtotal	**5,587,024**	**645,795**	**0**	**0**	**0**	**0**	**0**	**0**	**6,232,819**
2073	1023	Corrections Campus Wide UPS System	1,097,353	3,956,900	0	0	0	0	0	0	5,054,253
		Unit Subtotal	**1,097,353**	**3,956,900**	**0**	**0**	**0**	**0**	**0**	**0**	**5,054,253**
2087	1023	Courthouse Elevator Modernization	425,943	14,574,057	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**425,943**	**14,574,057**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**
2088	1023	Courthouse Lighting Upgrade	441,673	7,208,326	4,500,000	0	0	0	0	0	12,149,999
		Unit Subtotal	**441,673**	**7,208,326**	**4,500,000**	**0**	**0**	**0**	**0**	**0**	**12,149,999**
2089	1023	Courthouse Power Modernization	2,926,493	2,923,507	0	0	0	0	0	0	5,850,000
		Unit Subtotal	**2,926,493**	**2,923,507**	**0**	**0**	**0**	**0**	**0**	**0**	**5,850,000**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
2091	1023	Public Works Admin Window Replacement	379,000	5,271,000	3,500,000	0	0	0	0	0	9,150,000
		Unit Subtotal	**379,000**	**5,271,000**	**3,500,000**	**0**	**0**	**0**	**0**	**0**	**9,150,000**
2092	1023	Corrections FDC Re-pipe	216,392	3,083,608	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**216,392**	**3,083,608**	**0**	**0**	**0**	**0**	**0**	**0**	**3,300,000**
2093	1023	Corrections Genesis Re-pipe	2,995,673	104,328	0	0	0	0	0	0	3,100,001
		Unit Subtotal	**2,995,673**	**104,328**	**0**	**0**	**0**	**0**	**0**	**0**	**3,100,001**
2094	1023	Corrections BRC Smoke Controls	1,171,278	4,198,722	3,000,000	0	0	0	0	0	8,370,000
		Unit Subtotal	**1,171,278**	**4,198,722**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**8,370,000**
2095	1023	Facilities Central District Building Replacement	3,053,713	596,288	0	0	0	0	0	0	3,650,001
		Unit Subtotal	**3,053,713**	**596,288**	**0**	**0**	**0**	**0**	**0**	**0**	**3,650,001**
2099	1023	Public Works Generator and Fuel Tank Replacement	0	2,000,000	1,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	**0**	**2,000,000**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
		Facilities Management Subtotal	**98,841,166**	**236,122,522**	**96,420,001**	**42,783,300**	**25,962,500**	**8,750,000**	**5,500,000**	**0**	**514,379,488**
Fleet Management											
2046	5530	Tanks Replacement	4,624,258	501,665	10,000	10,000	10,000	10,000	10,000	10,000	5,185,923
		Unit Subtotal	**4,624,258**	**501,665**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,185,923**
2051	5530	Fleet Bldg Renovations	898,863	4,529,716	4,651,499	1,125,000	4,250,000	3,600,000	100,000	100,000	19,255,078
		Unit Subtotal	**898,863**	**4,529,716**	**4,651,499**	**1,125,000**	**4,250,000**	**3,600,000**	**100,000**	**100,000**	**19,255,078**
		Fleet Management Subtotal	**5,523,120**	**5,031,381**	**4,661,499**	**1,135,000**	**4,260,000**	**3,610,000**	**110,000**	**110,000**	**24,441,001**
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	525,910	194,089	0	0	0	0	0	0	719,999
		Unit Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		Real Estate Management Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		ADMINISTRATIVE SERVICES SUBTOTAL:	**122,534,974**	**253,622,022**	**101,581,500**	**48,418,300**	**30,222,500**	**12,360,000**	**5,610,000**	**110,000**	**574,459,294**

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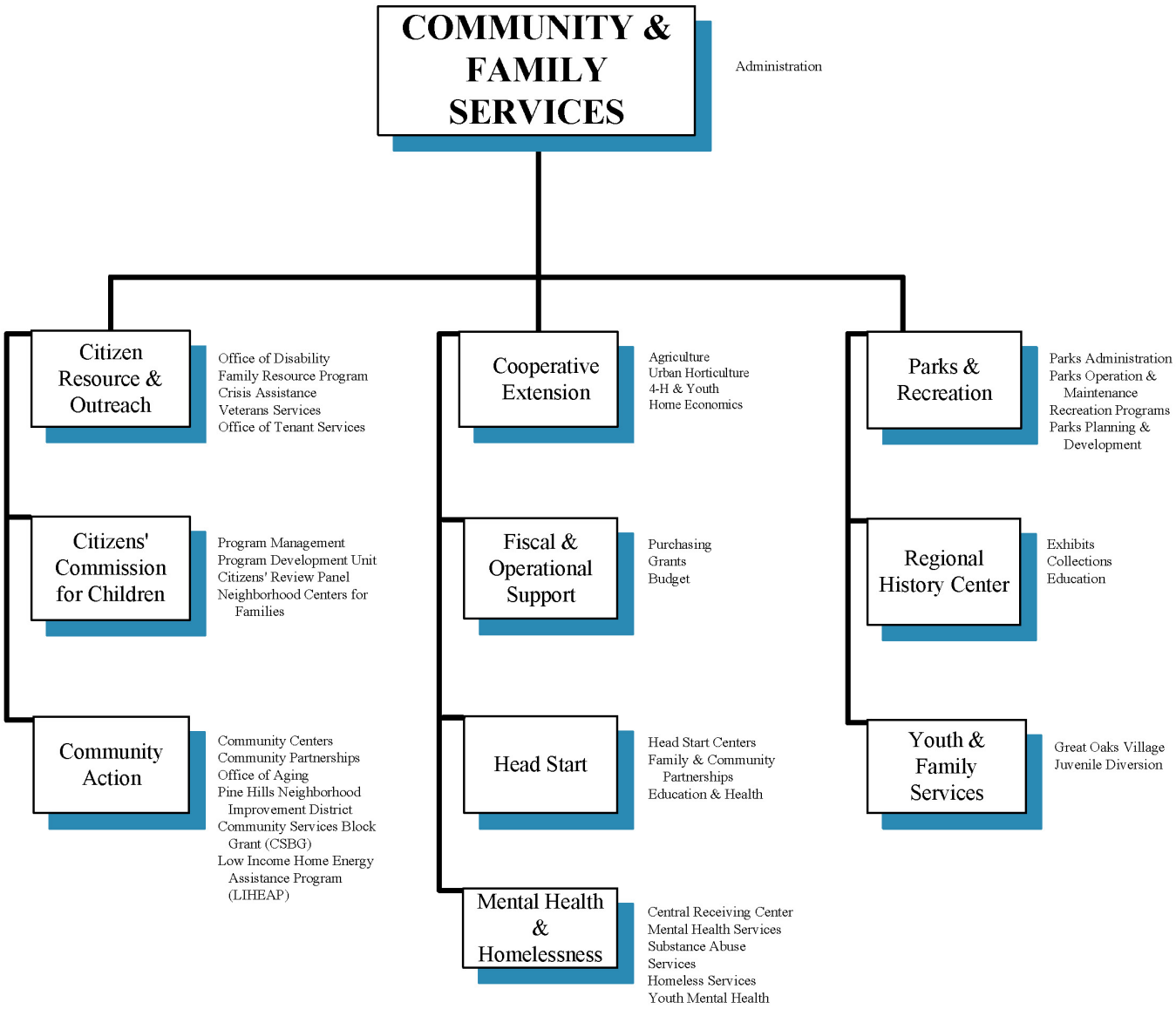
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ORANGE
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COMMUNITY & FAMILY SERVICES
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Citizen Resource & Outreach
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Family Resource Program
Crisis Assistance
Veterans Services
Office of Tenant Services
Citizens' Commission for Children
Program Management
Program Development Unit
Citizens' Review Panel
Neighborhood Centers for Families
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Community Centers
Community Partnerships
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Parks & Recreation
Parks Administration
Parks Operation & Maintenance
Recreation Programs
Parks Planning & Development
Regional History Center
Exhibits
Collections
Education
Youth & Family Services
Great Oaks Village
Juvenile Diversion

Community and Family Services

Purpose Statement:

The Community and Family Services Department provides services that preserve and enhance the quality of life in the community by protecting and promoting the stability of families and welfare of citizens through the effective planning, implementation and management of human services, and by providing cultural, recreational services, and historical opportunities. Focusing on children and family services, community partnerships, education and culture, and seniors, this multi-disciplinary, diverse department serves to meet the challenges of life present in a rapidly changing metropolitan area.

Program Descriptions:

- The **Citizen Resource & Outreach Division** promotes housing stability, self-sufficiency, and access to essential services for Orange County residents. The division administers financial assistance programs that help eligible households maintain stable housing, including eviction and foreclosure prevention services. Certain assistance programs also provide supportive case management to help households address barriers and achieve greater stability. In addition, the division provides supportive case management for individuals who were formerly chronically homeless to help them maintain permanent housing. The division also consists of several offices that provide specialized services. The Veteran Services Office (VSO) assists veterans and their dependents with filing claims and accessing benefits related to their military service. The Office on Disability works to ensure that Orange County Government programs, services, and facilities are accessible to individuals with disabilities. The Office of Tenant Services provides education and outreach to residents regarding landlord-tenant laws and responsibilities. Across all programs, staff assess household needs and connect residents with appropriate county and community-based resources and services to address additional needs and support long-term stability.



- The **Citizens' Commission for Children (CCC) Division** funds, evaluates, monitors, and administers contracts that address the needs of children, youth, and families throughout Orange County. The CCC funds 13 Neighborhood Centers for Families (NCFs), which bring together numerous collaborative agencies through a single point of access for family support services, making it easier for residents to obtain the assistance they need. Services are free and unencumbered by income qualifications. In addition, the CCC funds the After-School Zone (ASZ) Program at 31 middle schools across Orange County, offering academic support, enrichment activities, and positive youth development opportunities for students. The division also provides oversight and management for the Citizens' Review Panel (CRP), which facilitates the review and funding recommendation process for human service programs serving the community. The CCC administers Orange County's Children's Services Funding, a dedicated funding source, that is uniquely focused on investing in the health, safety, education, and overall well-being of children and families throughout Orange County. Through these initiatives, the division helps strengthen community resources, improve access to services, and support positive outcomes for children, youth, and families.
- The **Community Action Division** is responsible for 14 community centers throughout Orange County. Nine (9) community centers are fully operated by Community Action, and five (5) are operated through partnerships with the CCC, Head Start, and Parks & Recreation. The community centers managed by Community Action are one-stop facilities that house necessary services to meet the needs of low-income citizens through education, recreation, social services, and financial resources. Community Action is a recipient of a Community Services Block Grant (CSBG) used to assist families in becoming self-sufficient. The division also administers a Low-Income Home Energy Assistance Program (LIHEAP) that is used to assist low income households in paying their home energy bill, and a Low-Income Household Water Program (LIHWAP), a water assistance program that provides income-eligible Orange County households with financial assistance towards a water-utility costs. Finally, the Office on Aging is a key component of the division as an advocate for aging individuals and their caregivers.

Community and Family Services

- The **Cooperative Extension Division** is a partnership between Orange County Government, the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS), and the U.S. Department of Agriculture that connects university research with Orange County residents through practical, research-based education. Extension addresses local priorities by strengthening agriculture, environmental stewardship, youth development, family well-being, financial capability, and community resilience. Through partnerships with municipalities, schools, nonprofit organizations, businesses, and volunteers, Extension helps residents make informed decisions that improve quality of life while supporting the economic, environmental, and social well-being of Orange County.
- The **Fiscal and Operational Support Division** provides administrative services for the entire department. Its areas of responsibility include the administration and coordination of fiscal resources in order to increase efficiency and program coordination.
- The **Head Start** programs promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social, and mental wellness services to enrolled children and families. Parents are engaged in their children's learning while participating in programs and activities that enhance their progress toward educational, financial literacy and employment goals. Significant emphasis is placed on the involvement of parents and the governing board in the administration of the Head Start programs. Head Starts are operated in communities, in collaboration with the community.
- The **Mental Health and Homelessness Division** provides leadership and community planning for mental health, substance abuse, and homeless system issues. The division works closely with providers, stakeholders and other governments, and has responsibilities to work collaboratively for additional State and Federal funding for mental health and homeless services system projects. The division continues to strive through public and private partnerships to serve the most vulnerable in Orange County.
- The **Orange County Regional History Center** is a national multi-award-winning museum and community anchor in Downtown Orlando. Across multiple floors of exhibitions, both permanent and temporary, and through exciting programming for all ages and backgrounds, The History Center serves as a gateway for community engagement, education, and inspiration by preserving and sharing Central Florida's continually unfolding story.
- The **Parks and Recreation Division** seeks to improve the quality of life in Orange County. Special events build a sense of community and provide opportunities for family engagement. Sports leagues and training give youth and adults a chance to achieve and excel. Historical properties and preservation maintain local heritage and anchor the community. The division manages preserves, open spaces and protects the natural environment for present and future generations. Trails, gymnasiums, classes, and fitness facilities increase community health and wellness. Parks builds the citizens of tomorrow through enrichment programs.
- The **Youth and Family Services (YFS) Division** provides a safety net for children and families that are in crisis in Orange County. Services include a foster care group home, youth shelter, family counseling services, parent education, family stabilization services, juvenile probation services, mental health counseling, diversion services, and a human trafficking residential program. The Juvenile Assessment Center also provides an array of social service programs that link services amongst the division.

FY 2025-26 Major Accomplishments:

Citizen Resource and Outreach Division

- Provided financial assistance to the community by paying past-due rent, mortgages, and utilities. This fiscal year, the Eviction Prevention in the Community (EPIC) program was approved by the Citizens' Commission for Children (CCC) Advisory Board to expand its eligibility criteria, allowing households with children facing rental eviction or mortgage foreclosure to receive assistance.
- Expanded Veterans Services by adding two (2) Veteran Services Officers to the team. This will allow for two (2) full-time staff to be located at the Lake Nona Veterans Administration and one full-time staff to be located at the Lake Baldwin Veterans Administration without reducing the number of staff at the main VSO office at the Mable Butler Family Center.



Community and Family Services

Citizens' Commission for Children (CCC) Division

- Hosted Community Focus Groups to gather feedback from individuals who utilize the Citizens' Review Panel Process and the Neighborhood Centers for Families. The discussions assessed program effectiveness, identified strengths and opportunities for improvement, and will help inform future planning and enhance the quality and impact of services provided to the community.
- Served approximately 1,000 participants through 106,017 units of service hours between the Professional Opportunities Program for Students (POPS) and Vocational Opportunities for Youth (VOFY), providing paid internships, career exploration, workforce readiness training, and hands-on skill development. Participants gained the knowledge, experience, and confidence needed to pursue their educational and career goals.
- Strengthened participants' employability by enhancing workplace competencies and expanding pathways to competitive employment, continued education, and long-term self-sufficiency. These programs demonstrate a strong commitment to building a skilled workforce and fostering economic mobility.

Community Action Division

- Completed the new Senior Center at the Multicultural Complex and is preparing to open the Tangelo Park Community Center.
- Achieved 100% compliance with federal Organizational Standards for Community Action Agencies.
- Achieved more than 2,100 family outcomes, helped over 100 individuals advance toward self-sufficiency, and assisted nearly 1,500 Hurricane Ian-impacted households through the Community Services Block Grant (CSBG).
- Welcomed more than 250,000 community center visitors, provided 6,117 utility assistance services through the Low-Income Home Energy Assistance Program (LIHEAP), and improved home energy efficiency for more than 70 low-income seniors.

Cooperative Extension Division

- Leveraged Volunteers to Expand Community Impact – Orange County Master Gardener Volunteers contributed 9,035 service hours in FY 2026, valued at $298,152, extending research-based education through plant diagnostics, demonstration gardens, youth education, community events, and other outreach.
- Strengthened Housing and Financial Stability – Homebuyer and Rental Education reached 1,495 participants. Six-month follow-up surveys demonstrated sustained behavior change, with 80% of respondents reporting setting aside funds for home maintenance and 91% reporting regular HVAC filter replacement and improved ventilation practices that support healthier homes.
- Expanded Urban Agriculture and Local Food Systems – Extension strengthened community garden and urban agriculture education throughout Orange County, supporting residents, schools, community gardens, and county partners while developing new educational resources, including the Orange County Community Garden Beginner's Guide.
- Reached New Audiences Through Innovative Programming – The Master Gardener Volunteer-supported gARTening program uses accessible horticulture and art workshops to introduce new audiences to Extension. Since its relaunch, the program has reached 737 participants, generated $7,039 in revenue, and attracted 202 participants who were entirely new to Extension.

Head Start

- Achieved a 90% school readiness rate with Head Start preschoolers transitioning to kindergarten meeting Florida's Early Learning Standards and demonstrating readiness for academic success. Maintained an average attendance rate exceeding 90%, surpassing the federal benchmark of 85% and reinforcing consistent engagement to support positive child outcomes.
- Expanded access to high-quality early childhood education by opening a new two-classroom Head Start site at Rosemont Elementary, increasing educational opportunities for children and families in an underserved community.
- Strengthened program sustainability by generating more than $1.5 million in Voluntary Pre-Kindergarten (VPK) revenue, maximizing resources and enhancing the long-term financial stability of the Head Start program. Strengthened family well-being through partnerships with more than 20 community organizations, connecting families to housing, health care, employment, mental health, and other essential support services.
- Promoted children's health and school readiness by achieving a 96% dental examination rate for enrolled children, ensuring access to preventive oral health services while meeting federal performance standards.



Community and Family Services

Mental Health and Homelessness Division

- Completed the federally funded Children's Mental Health Initiative Grant awarded by the Substance Abuse and Mental Health Services Administration (SAMHSA) and sustained all grant-funded programs. Expanded county-funded services for pregnant women, new fathers, young children, and families to improve birth outcomes, early intervention, and housing stability.
- Expanded access to services by providing Infant and Early Childhood Mental Health Consultation through a partnership with Kinder Konsulting, supporting 75% of Orange County Head Start Centers, and securing a site for a 150-bed Housing Navigation Center in East Orange County to increase future shelter capacity and resources for individuals experiencing homelessness. Implemented a new transitional housing program in partnership with Central Florida Cares and the Orange County Drug Free Community Program Office.
- Established the Orange County System of Care Commission by restructuring the former Central Receiving Center Governing Board. The Commission brings together healthcare, behavioral health, housing, judicial, law enforcement, corrections, child welfare, and community partners to strengthen coordination, address service gaps, and improve outcomes for residents.

Orange County Regional History Center

- Opened two (2) new exhibitions and three (3) pocket exhibitions to broaden and engage new audiences, which included Animationland: Discover Your Story!, By Heart and By Hand: African American Craft Artists of Central Florida, 125 Years of Audubon in Florida, The Significance of Baked Cornbread: Honoring the Work of Altermese Bentley, and Orlando Sentinel 150th Anniversary.
- Celebrated America 250 with exciting free programming and developed an associated America 250 teen council, while also continuing to strengthen our outreach and education programming including events such as Juneteenth History Alive Free Day, Adventures in History Summer Camp, and the Florida Highwaymen Kids exhibition.
- Raised $62,792 during the 2025–2026 United Arts Collaborative Campaign and received multiple recognitions, including two (2) Florida Historical Society Golden Quill Awards, recognition as a Downtown Orlando Partnership Arts and Culture Golden Brick finalist, and the Orange County 2026 NACo Achievement Award in Arts, Culture and Historic Preservation for Orlando Collected.
- Engaged 36,333 people (as of June 30) through educational programming and special events, such as Lunch and Learns, History After Dark, school field trips, summer camp programs, Brechner Lecture series, collaborative programming, oral histories, and numerous offsite community engagement activities, and strengthened our volunteer corps who contributed over 8,576 hours (as of June 30).

Parks and Recreation Division

- Served over 13,477 youths, adults, and seniors through fitness membership activities at six (6) gymnasiums and two (2) senior recreation centers and the Bithlo Fitness Center.
- Served community families through after school and summer camp programs at 13 recreation centers; collaboration with 13 official Youth Sport Partners; and sport rental to over 125 sport organizations serving youth and adults.
- Completed groundbreaking and began construction for Horizon West Phase 1B.
- Completed the Barber Park Skate Park, Blanchard Park New Parking Lot, Horizon West Regional Park Phase 1A, Lake Apopka Connector Trail and Little Econ Greenway Trail Gap.



Youth and Family Services Division

- Strengthened State Partnerships and Maximized Funding – Successfully drew down 100% of Department of Children and Families (DCF) contracted funding, fully leveraging available resources to expand services for children, youth, and families. Additionally, renewed the Florida Network contract, reinforcing a critical state partnership that supports the long-term sustainability of CINS/FINS programs and the continued delivery of high-quality services.

- Developed a Comprehensive CINS/FINS Outreach Strategy – Established a five-year strategic outreach plan to expand community awareness, strengthen referral networks, and build sustainable partnerships across Orange County and the Ninth Judicial Circuit. The strategy enhances collaboration with law enforcement, the judicial system, schools, and community organizations while improving referral coordination and increasing access to services and long-term support for children and families.
- Implemented a Division-Wide Behavior Management System – Advanced trauma-informed, youth-centered care by developing a comprehensive, evidence-based Behavior Management System (BMS) to promote consistent practices, positive youth development, accountability, and individualized support across all Youth & Family Services programs. Strengthened implementation by hiring a Behavioral Inclusion Specialist to provide expert leadership, coaching, and staff support, while investing in division-wide training to ensure employees are equipped to apply developmentally appropriate behavioral strategies that enhance service quality and improve outcomes for youth and families.
- Embedded Design Thinking to Drive Innovation and Continuous Improvement – Integrated Design Thinking principles into daily operations and program development to foster a culture of innovation, collaboration, and human-centered problem-solving. By emphasizing empathy, cross-functional teamwork, stakeholder engagement, rapid ideation, and feedback-driven continuous improvement, staff are empowered to develop creative, effective solutions that enhance service quality and improve outcomes for children, youth, and families.

FY 2026-27 Department Objectives:

Citizen Resource and Outreach Division

- Expand services and increase the number of clients served by launching an online portal and by offering virtual appointments.
- Maintain communication with landlords on behalf of approved clients and continue to provide 24 hour turn around on rental payments to avoid evictions and prevent homelessness.
- Perform consistent outreach to continually educate the community about Citizen Resource and Outreach programs and services. This includes the Office of Tenant Services annual Tenant Resource event in September at the Multicultural Center.

Citizens' Commission for Children (CCC) Division

- Implement feedback gleaned from Neighborhood Center for Families (NCF) and Citizens Review Panel (CRP) focus groups to improve service provision and funding processes.
- Continue to engage community based non-profit organizations in applying for CRP funding.
- Open new 2,500 square foot building to house the Bithlo Neighborhood Center for Families.



Community Action Division

- Complete the Tangelo Park Community Center and expand programs that serve residents and strengthen neighborhoods.
- Help residents gain job skills, find employment, and achieve greater financial stability through the Community Services Block Grant (CSBG).
- Provide utility assistance through the Low-Income Home Energy Assistance Program (LIHEAP) and improve home energy efficiency for eligible low-income seniors.
- Enhance customer service by improving access to information, strengthening community partnerships, and responding to resident feedback.

Cooperative Extension Division

- Expand Community-Based Extension Education – Increase the delivery of Extension programming throughout Orange County by strengthening partnerships with municipalities, schools, libraries, nonprofit organizations, neighborhood associations, and other community partners to provide research-based education where residents live, work, and gather.
- Advance Healthy, Sustainable, and Resilient Communities – Expand educational initiatives that improve healthy lifestyles, strengthen local food systems, increase adoption of Florida-Friendly Landscaping™ and sustainable agriculture practices, and promote conservation of natural resources while addressing priority community needs.
- Strengthen Leadership Through Youth and Volunteer Engagement – Increase participation in 4-H Youth Development, Master Gardener Volunteer, and Family and Consumer Sciences programs while expanding volunteer leadership, civic engagement, and workforce readiness to build stronger, more connected communities.

Community and Family Services

Head Start

- Maintain a staffing level of at least 95% of funded positions annually by strengthening retention, succession planning, and resource development. Increase staff participation in wellness activities to at least 70% and ensure at least 60% of families access wellness support annually to improve well-being and overall stability.
- Develop and implement a centralized system to track staff training, ensuring at least 95% of training records are complete, accurate, and entered within established timelines by the end of FY 2027. Increase staff confidence, proficiency, and consistent use of digital tools by 30%, as measured by system usage and staff survey data, within three (3) years to support service delivery, documentation, and compliance.
- Increase family communication and engagement by 20% through the use of user-friendly digital tools within three (3) years. Increase parent participation in family workshops by 20% annually and connect at least 60% of families to social services, job training, or educational opportunities annually.
- Implement the new child assessment system and ensure 100% of teaching staff use assessment data to monitor child progress and individualize instruction by the end of FY 2027. Implement a quarterly child outcomes review process using assessment data to inform professional development, in addition to curriculum implementation.

Mental Health and Homelessness Division

- Increase shelter and housing capacity for the unhoused in Orange County.
- Establish community wide benchmarks for the System of Care for mental health, substance use and homelessness.
- Increase access to consistent case management practices countywide to improve quality care.

Orange County Regional History Center

- Open one (1) major new exhibition, 100 Years of Architectural History, as the History Center approaches its 100th anniversary; and three (3) pocket exhibitions to broaden and engage new audiences, which will include stories reflecting the Black Bottom House of Prayer in Parramore, the Goldsboro Community, and Zora Neale Hurston.
- Host annual signature programs including the HER Story Women's History Breakfast and Highwaymen Kids exhibition, as well as present key awards including the John Young History Maker Award and Donald A. Cheney Award.
- Increase outreach numbers through key partnerships and collaborative efforts, as well as continue efforts to engage new audiences.
- Continue to proactively manage several ongoing facilities projects, including the outdoor East Terrace renovation and the first and fourth floor gallery technology upgrades.



Parks and Recreation Division

- Complete park designs for Barber Park Recreation Center, Trimble Park, Camp Joy and Moss Park Main Restroom Replacements, Waterleigh South Park, Silverleaf Park, and Lake Ellenor Park.
- Complete construction of Watermark Park, Shingle Creek Trail, Waterleigh Park North, Light Emitting Diode (LED) Field Lights Improvement-Downey Park, Magnolia Park Solar Panels, Magnolia Park Solar Panels, Downey Park Skate Facility, Blanchard Park Restoration, Horizon West Trail-Phase 1 and Horizon West Phase 1B.
- Complete the Parks and Recreation Master Plan and the permitting phase for Timber Bridge Preserve.



Youth and Family Services Division

- Strengthen Community Partnerships and Service Excellence – Expand collaborative partnerships to enhance outcomes for youth and families through innovative programming, coordinated outreach, and evidence-based services. Continue investing in staff development, accessible training, and workforce development to strengthen service quality and organizational capacity.

- Provide Safe, Supportive, and Resource-Rich Environments – Deliver safe, stable, and trauma-informed services that promote healing, resilience, and successful transitions for youth and families. Ensure access to housing, behavioral health, life-skills development, family support, and community resources while maintaining a well-trained workforce and high-quality care across all programs.
- Ensure Quality, Accountability, and Compliance – Maintain the highest standards of accreditation, contractual performance, and regulatory compliance while promoting continuous quality improvement. Sustain strong program performance, successful audit outcomes, and collaborative efforts with community and public safety partners to improve service delivery and accountability.

Community and Family Services

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Citizens' Commission for Children				
– Number of NCF Clients Served		41,218	30,000	30,000
– % of Clients on Track to Meet Program Guidelines		97%	98%	98%
– Cost Per Client Contact Hour		$ 90.86	$ 70.00	$ 70.00
Citizen Resource & Outreach				
– Average Financial Assistance Received Per Client		1,857	1,900	1,300
– Number of Clients Receiving Direct Financial Assistance		204	1,400	273
– Total Number of Clients Served		0	61,954	56,000
Community Action				
– Number of Clients Served		118,516	100,000	100,000
– Number of Community Center Visits		286,379	250,000	260,000
– % of Clients Household Income/Benefits Increased		130%	120%	40%
Cooperative Extension Services				
– Total Number of Participants in All Educational Programs		244,409	230,000	230,000
– Gain in Knowledge of Sample Participants		87%	90%	90%
Results are based on surveys and scores from pre and post tests				
– Number of Clients Provided Environmental Education		69,647	50,000	50,000
Head Start				
– Average Daily Attendance (% of Enrollees)		93%	90%	90%
– % of Program Areas Meeting or Exceeding Critical Outcomes		91%	90%	90%
– Cost Per Child		$ 13,605	11,889	$ 11,773
Mental Health & Homeless Issues				
– Number of at Risk Children/Youth Served (Nonprofits)	1	1,731	220	352
– % of Children Diverted From Out of Home Care	2	0%	0%	93%
Regional History Center				
– Number of Visitors		32,936	45,000	44,000
– % Satisfaction from Visitors' Surveys		94%	95%	95%
– Number of Online Outreach & Engagement		566,435	500,000	500,000
Parks & Recreation				
– Number of Park Visitors		16,900,000	15,000,000	15,600,000
– Operating Expenses per Maintained Acre		$ 30,967	30,000	$ 25,349
– Acres of Parkland per Thousand Residents		9.99	8.00	10.00
– Parks Cost per Capita		$ 48.29	$ 45.00	$ 40.79
Youth and Family Services				
– Number of Clients Served		6,557	5,500	5,900
– % of Service Measures Meeting or Exceeding Critical Outcomes		95%	90%	90%

Notes:
1 Modified Measure
2 New Measure

Department: Community & Family Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 74,228,543	$ 91,162,233	$ 89,092,235	(2.3)%
Operating Expenditures	55,149,832	75,199,508	65,829,179	(12.5)%
Capital Outlay	1,888,636	7,137,611	4,190,711	(41.3)%
Total Operating	**$ 131,267,011**	**$ 173,499,352**	**$ 159,112,125**	**(8.3)%**
Capital Improvements	$ 36,176,569	$ 134,307,487	$ 28,821,960	(78.5)%
Debt Service	86,444	92,000	92,000	0.0 %
Grants	59,427,924	89,860,908	68,796,000	(23.4)%
Reserves	0	3,373,849	37,321,818	1006.2 %
Other	2,181,248	4,349,608	2,333,136	(46.4)%
Total Non-Operating	**$ 97,872,185**	**$ 231,983,852**	**$ 137,364,914**	**(40.8)%**
Department Total	**$ 229,139,196**	**$ 405,483,204**	**$ 296,477,039**	**(26.9)%**

Expenditures by Division / Program

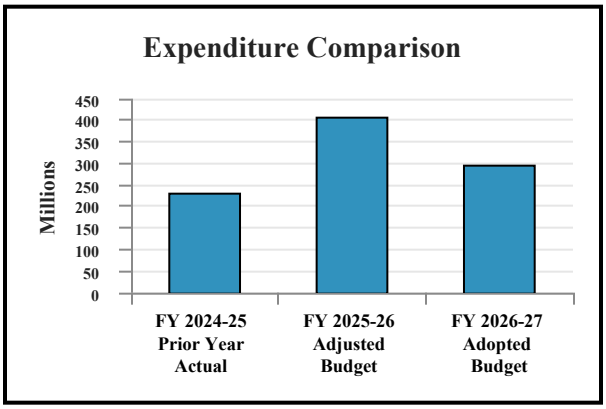
Citizen Resource & Outreach	$ 5,632,481	$ 8,051,416	$ 8,037,196	(0.2)%
Citizens' Commission for Children	36,779,426	56,343,494	39,815,679	(29.3)%
Community Action	19,258,175	35,276,516	10,664,414	(69.8)%
Cooperative Extension Services	1,752,287	4,071,854	1,874,632	(54.0)%
Fiscal & Operational Support	4,570,868	6,820,789	6,523,798	(4.4)%
Head Start	23,895,997	26,306,052	25,648,232	(2.5)%
Mental Health & Homelessness	29,433,297	63,737,481	39,690,011	(37.7)%
Parks & Recreation	84,497,097	165,301,504	133,937,359	(19.0)%
Regional History Center	4,031,825	8,985,370	3,850,497	(57.1)%
Youth and Family Services	19,287,743	30,588,728	26,435,221	(13.6)%
Department Total	**$ 229,139,196**	**$ 405,483,204**	**$ 296,477,039**	**(26.9)%**

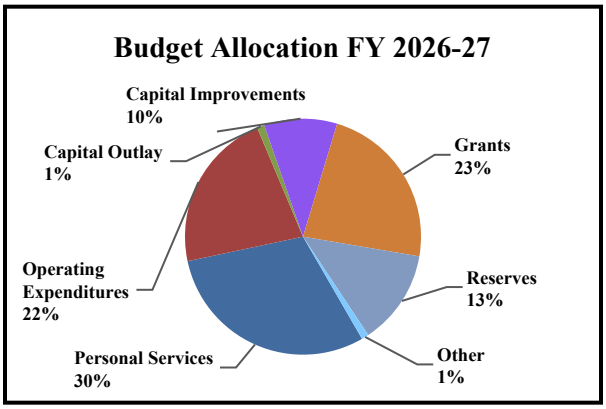
Funding Source Summary

Special Revenue Funds	$ 114,221,430	$ 168,044,034	$ 124,385,898	(26.0)%
General Fund and Sub Funds	99,847,808	149,192,052	127,095,504	(14.8)%
Capital Construction Funds	15,069,958	88,247,118	44,995,637	(49.0)%
Department Total	**$ 229,139,196**	**$ 405,483,204**	**$ 296,477,039**	**(26.9)%**

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

EXPENDITURE HIGHLIGHTS





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

Three (3) New Positions FY 2026-27

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

Operating Expenses – The FY 2026-27 operating expenses budget decreased by 12.5% or $9.4 million from the FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds and new grant awards, which are recognized after the budget is adopted and is one of the primary reason for the reduction. The required Department of Juvenile Justice (DJJ) payments are budgeted at $4.8 million. Also, included in the budget is $2.0 million to continue implementing the Citizens Safety Task Force recommendations, which includes the cost of personnel to implement the recommendations. The Citizen Resource and Outreach Division took steps to discontinue a Shared Housing Program to assist Senior Veterans Officers seniors by allocating Veteran Service Office to help with operating costs. The Financial Empowerment Center (FEC) budget of $570,000 provides free, professional, one-on-one financial counseling to Orange County residents and county employees, helping individuals improve their financial stability through better banking access, increased savings, debt reduction, and credit building. Revenue will be identified through third party financial institutions. If revenue is not received, then the contract will be re-evaluated.

Capital Outlay – The FY 2026-27 capital outlay budget decreased by 41.3% or $2.9 million from the FY 2025-26 budget. The reduction was primarily due to one-time purchases of rolling stock and equipment expense in the Parks and Recreation Division, and the timing of re-budget for building expenses in the Regional History Center Division The rolling stock budget includes funding for two (2) replacement vehicles for the Youth and Family Services Division, and four (4) replacement vehicles for Parks and Recreation Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvement budget decreased by 78.5% or $105.5 million from the FY 2025-26 budget mainly due to the timing of re-budgets for capital projects from the FY 2025-26 budget. The budget includes funding for the continuation of the following projects: John Bridges Community Center, Goldenrod Village Shelter, Grow Community Park, Horizon West Regional Park, Horizon West Trail, Barber Park (Recreation Center), Fort Christmas Renovations and Maintenance, Waterleigh Park (North), Morgran Community Park, Lake Ellenor Community Park, Evans Dining Hall Renovation, and other parks construction, maintenance, renovations and additional amenities. Please refer to the detailed Capital Improvement Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2026-27 debt service budget remained status quo at $92,000 for capital leases principal and interest payments in the Regional History Center Divisions.

Grants – The FY 2026-27 grants budget decreased by 23.4% or $21.1 million from the FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. County grants are awarded to outside agencies to provide services that help meet the needs of Orange County citizens and their families. Below is a list of programs and agencies that are budgeted to receive funding.

Citizens Review Panel (CRP): The CRP is responsible for making funding recommendations for the allocation of Orange County human services dollars. The CRP board consists of 20 county volunteers. The CRP volunteers attend agency site visits, which include program and budget reviews. Once this process is complete, the CRP funding recommendations are submitted to the Board of County Commissioners for final action. The budget for FY 2026-27 is $4.6 million, which includes $260,115 for contractual services and $4.4 million in grants.

	FY 2026-27
Aspire Health Partners, Inc.	$ 365,538
Center for Independent Living in Central Florida, Inc.	81,955
Coalition for the Homeless, Inc. (Homeless Initiative)	645,350
Community Coordinated Care for Children, Inc.	60,000
Cornerstone Connection, Inc.	75,000
Community Health Centers, Inc.	85,884
Early Learning Coalition of Orange County, Inc.	159,863
Easter Seals Florida, Inc.	100,000
Friends of Children and Families, Inc.	150,000
Harbor House of Central Florida, Inc. (Homeless Initiative)	267,361
Health Care Center for the Homeless, Inc.	109,923
Heart of Florida United Way, Inc.	211,728
LifeStream Behavioral Center (Homeless Initiative)	501,848
Lighthouse of Central Florida	81,955
Operation New Hope, Inc.	50,000
Orlando Health, Inc.	131,336
Pathlight Home	124,218
Primrose Center, Inc.	75,000
Second Harvest Food Bank of Central Florida, Inc.	59,719
Seniors First, Inc.	403,188
Specialized Treatment & Education Prevention Services, Inc.	32,864
Stand Up Survivor	75,000

	FY 2026-27
The Salvation Army – A Georgia Corporation	75,000
UCP of Central Florida Supportive Counseling	125,000
Volunteer for Community Impact, Inc.	57,401
Wake Up Mentoring	50,000
TBD	199,897
Total	$ 4,355,028

CRP Small Grants: The CRP Small Grants Program helps bring critically-needed services to the citizens of the community by providing funding to small non-profit human service agencies that have operated in Orange County for at least one (1) year and have total budgets of no more than $300,000. The CRP Small Grants Program budget for FY 2026-27 is $257,500.

	FY 2026-27
Cornerstone Connections	52,500
Stop The Violence and Embrace Inc.	55,000
TBD	150,000
Total	$ 257,500

Neighborhood Center for Families (NCFs): A collaborative effort with partners providing holistic, family-focused services to children within the context of the family. Programs and services are directed toward measurable outcomes and utilize best practices. This system of support emphasizes prevention and early intervention. The NCF budget for FY 2026-27 is $7.9 million.

	FY 2026-27
Adult Literacy League	$ 56,238
Aspire Health Partners, Inc.	1,067,447
Boys & Girls Clubs of Central Florida	629,526
Christian Services Center of Central Florida	52,788
Community Coordinated Care for Children, Inc.	2,715,234
Devereaux Foundation	400,966
Domestic Violence Transportation	50,000
Early Learning Coalition of Orange County, Inc.	604,964
Friends of Children and Families, Inc.	89,083
Goodwill Industries of Central Florida	606,755
Healthy Start Coalition of Orange	43,063
Orange County Health Department	391,362
Orange County Public Schools	283,205
Redeeming Light Community Services	65,074
Seniors First, Inc.	97,829
Volunteer for Community Impact, Inc.	13,659
TBD	696,011
Total	$ 7,863,205

After School/Summer Programs: Provides Orange County school children with a safe haven that includes educational and recreational alternatives in their daily lives. The After School/Summer Program budget for FY 2026-27 is $3.9 million.

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

Healthy Start Initiative: The state's most comprehensive maternal and infant health care program. Its mission is to improve maternal and child health in Orange County through community partnerships. Services for new mothers and infants include: breastfeeding support, family planning counseling, nutrition education, baby care instructions, and parenting classes. The FY 2026-27 budget is $43,063.

Compact Orlando/Orange: Provides Jones High School students with mentoring and tutoring services to raise reading and test-taking abilities in regards to the Florida Assessment of Student Thinking (FAST) Assessments. The FY 2026-27 budget is $51,966.

Harbor House: Provides shelter nights for victims of domestic violence and their children. The FY 2026-27 budget is $267,361.

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

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

Children Services Program: Provides additional $21.7 million which fund over 106 contracts and over 170 programs that include YMCA, Big Sis, Hearts and Hope, Loving Hearts & Praying Hands, Second Harvest Food Bank, Youth Advocate Programs, and Paving the Way. The FY 2026-27 grants budget is $18.2 million, which includes $1.5 million of rollover projections from FY 2025-26 budget. The remaining $3.5 million is included in the Community and Family Services personal services and operating expenses budget to provide internal funding for some of the children services programs that will be performed directly by Orange County Government.

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

Homelessness Services: $10 million continues to be included in the budget to provide additional support for homelessness. Approved projects and program expansions are currently being implemented. New projects are being evaluated and specific allocation of the funding has been presented to the Board of County Commissioners. Included in this evaluation are new shelter locations across the county. Funding goes towards homeless drop-in services, diversion resources for shelters, supportive housing for chronically homeless individuals, bridge housing and rapid re-housing for Orange County families, and support services for Orange County chronically homeless individuals. The FY 2026-27 budget is $15.6 million.

Behavioral and Mental Health: Mental Health and Homelessness division supports approximately $21.9 million for adult, youth and early childhood, and adult behavioral services and the community's system of care. Programming includes prevention, early identification, inpatient and outpatient services as well as residential and transitional housing for Orange County Residents, this includes the additional $10.0 million that was committed by the Board of County Commissioner in FY 2024-25 based on the recommendations of the Orange County Mental and Behavioral Health System of Care Community Analysis that was provided by the Heart of Florida United Way, presented on February 22, 2022. Funding has supported the implementation of the recommendations presented under the focus areas in the report that include: integrated and coordinated mental and behavioral health care delivery; mental health promotion; qualified and available workforce; and, mental and behavioral health finances.

Mental Health: Provides mental health services for adults, children, adolescents, and young adults, as well as substance abuse services through a network of providers/partners. The FY 2026-27 budget is $21.9 million, which includes $1.6 million for Wraparound Orange services; $961,339 for Mobile Crisis; $287,515 for Criminal Justice Reinvestment Drop-in services for behavioral health; $7.5 million for adult public mental health substance abuse crisis services and residential services; $1.04 million for the Youth Mental Health Commission breakthrough project with Rise Community Solutions; $668,182 for Functional Family Therapy; and, $207,219 for Mental Health Association of Central Florida. In addition, $61,285 is budgeted for the Orlando United Assistance Center to continue the agreement that is in place to support the survivors of the Pulse Night Club Shooting in 2016.

Reserves – The FY 2026-27 reserves budget of $37.3 million includes funding for the Parks and Recreation Division, which includes $13.6 million in the Parks Fund and $23.7 million in the Parks and Recreation Impact Fees Fund and $70,000 under Youth and Family Services Division for the Community Family Service Board Donations Fund (a.k.a. Great Oaks Village).

Other – The FY 2026-27 other budget includes an interfund transfer of $2.3 million from the Emergency Shelter grant to the General Fund for costs related to Great Oaks Village.

FUNDING SOURCE HIGHLIGHTS

The FY 2026-27 budget for the Community & Family Services Department includes funds from the General Fund, various grants, Special Revenue Funds, and the Children and Family Services Board. The Special Revenue Funds decreased by 26.0% or $43.7 million due to the timing in which grants are awarded. Most state grants are received on July 1. Remaining balances in these grants are rolled over to the following fiscal year after the budget is adopted.

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

Parks Impact Fee – Effective March 10, 2006, the BCC approved the Parks & Recreation Impact Fee. The BCC determined that impact fees provide a reasonable method of regulating new residential development in the unincorporated area to ensure that such new development pays a portion of the capital cost of parks and recreation facilities necessary to accommodate such new development. The capital improvements funded by parks impact fees shall provide parks and recreation facilities to new residential development within the unincorporated area. Impact fees are assessed on new residential housing and the number of building permits for new homes has increased in the past year. It is anticipated that collections for FY 2026-27 will be approximately $7.6 million compared to $7.0 million budgeted in FY 2025-26.

Division: Citizen Resource & Outreach

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,758,426	$ 4,933,348	$ 4,954,281	0.4 %
Operating Expenditures	1,843,901	3,108,704	3,070,031	(1.2)%
Capital Outlay	30,154	9,364	12,884	37.6 %
Total Operating	**$ 5,632,481**	**$ 8,051,416**	**$ 8,037,196**	**(0.2)%**
Total	**$ 5,632,481**	**$ 8,051,416**	**$ 8,037,196**	**(0.2)%**
Authorized Positions	**52**	**52**	**52**	**0.0 %**

Division: Citizens' Commission for Children

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 2,045,324	$ 2,499,163	$ 2,579,022	3.2 %
Operating Expenditures	411,080	1,190,621	951,304	(20.1)%
Capital Outlay	50,000	14,000	14,000	0.0 %
Total Operating	**$ 2,506,404**	**$ 3,703,784**	**$ 3,544,326**	**(4.3)%**
Capital Improvements	$ 628,968	$ 3,025,029	$ 0	(100.0)%
Grants	33,644,054	49,614,681	36,271,353	(26.9)%
Total Non-Operating	**$ 34,273,022**	**$ 52,639,710**	**$ 36,271,353**	**(31.1)%**
Total	**$ 36,779,426**	**$ 56,343,494**	**$ 39,815,679**	**(29.3)%**
Authorized Positions	**23**	**23**	**23**	**0.0 %**

Division: Community Action

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 5,456,962	$ 8,531,848	$ 7,255,707	(15.0)%
Operating Expenditures	8,199,480	11,774,183	2,017,907	(82.9)%
Capital Outlay	20,574	91,600	70,800	(22.7)%
Total Operating	**$ 13,677,016**	**$ 20,397,631**	**$ 9,344,414**	**(54.2)%**
Capital Improvements	$ 5,581,159	$ 14,204,362	$ 500,000	(96.5)%
Grants	0	674,523	820,000	21.6 %
Total Non-Operating	**$ 5,581,159**	**$ 14,878,885**	**$ 1,320,000**	**(91.1)%**
Total	**$ 19,258,175**	**$ 35,276,516**	**$ 10,664,414**	**(69.8)%**
Authorized Positions	**78**	**78**	**78**	**0.0 %**

Division: Cooperative Extension Services

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

Division: Fiscal & Operational Support

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,180,971	$ 3,595,565	$ 3,670,742	2.1 %
Operating Expenditures	240,326	1,309,677	1,201,095	(8.3)%
Capital Outlay	12,800	5,000	5,000	0.0 %
Total Operating	**$ 3,434,097**	**$ 4,910,242**	**$ 4,876,837**	**(0.7)%**
Grants	$ 1,136,771	$ 1,910,547	$ 1,646,961	(13.8)%
Total Non-Operating	**$ 1,136,771**	**$ 1,910,547**	**$ 1,646,961**	**(13.8)%**
Total	**$ 4,570,868**	**$ 6,820,789**	**$ 6,523,798**	**(4.4)%**
Authorized Positions	**28**	**28**	**28**	**0.0 %**

Division: Head Start

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 20,430,245	$ 22,599,395	$ 21,710,389	(3.9)%
Operating Expenditures	3,465,752	3,683,732	3,912,843	6.2 %
Capital Outlay	0	22,875	25,000	9.3 %
Total Operating	**$ 23,895,997**	**$ 26,306,002**	**$ 25,648,232**	**(2.5)%**
Grants	$ 0	$ 50	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 50**	**$ 0**	**(100.0)%**
Total	**$ 23,895,997**	**$ 26,306,052**	**$ 25,648,232**	**(2.5)%**
Authorized Positions	**306**	**306**	**306**	**0.0 %**

Division: Mental Health & Homelessness

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

Division: Parks & Recreation

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 24,294,765	$ 28,504,103	$ 29,438,724	3.3 %
Operating Expenditures	28,957,760	35,444,323	35,302,749	(0.4)%
Capital Outlay	1,506,525	4,180,756	3,872,108	(7.4)%
Total Operating	**$ 54,759,050**	**$ 68,129,182**	**$ 68,613,581**	**0.7 %**
Capital Improvements	$ 29,738,047	$ 93,798,473	$ 28,071,960	(70.1)%
Reserves	0	3,373,849	37,251,818	1004.1 %
Total Non-Operating	**$ 29,738,047**	**$ 97,172,322**	**$ 65,323,778**	**(32.8)%**
Total	**$ 84,497,097**	**$ 165,301,504**	**$ 133,937,359**	**(19.0)%**
Authorized Positions	**310**	**310**	**313**	**1.0 %**

Division: Regional History Center

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 1,905,500	$ 2,193,539	$ 2,265,790	3.3 %
Operating Expenditures	1,829,625	1,490,306	1,452,082	(2.6)%
Capital Outlay	136,434	2,629,367	40,625	(98.5)%
Total Operating	**$ 3,871,559**	**$ 6,313,212**	**$ 3,758,497**	**(40.5)%**
Capital Improvements	$ 73,822	$ 2,580,158	$ 0	(100.0)%
Debt Service	86,444	92,000	92,000	0.0 %
Total Non-Operating	**$ 160,266**	**$ 2,672,158**	**$ 92,000**	**(96.6)%**
Total	**$ 4,031,825**	**$ 8,985,370**	**$ 3,850,497**	**(57.1)%**
Authorized Positions	**19**	**19**	**19**	**0.0 %**

Division: Youth and Family Services

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 10,654,543	$ 15,517,394	$ 14,330,016	(7.7)%
Operating Expenditures	5,517,258	8,242,210	8,694,775	5.5 %
Capital Outlay	96,467	138,794	147,294	6.1 %
Total Operating	**$ 16,268,268**	**$ 23,898,398**	**$ 23,172,085**	**(3.0)%**
Capital Improvements	$ 88,227	$ 1,470,722	$ 50,000	(96.6)%
Grants	750,000	870,000	810,000	(6.9)%
Reserves	0	0	70,000	0.0 %
Other	2,181,248	4,349,608	2,333,136	(46.4)%
Total Non-Operating	**$ 3,019,475**	**$ 6,690,330**	**$ 3,263,136**	**(51.2)%**
Total	**$ 19,287,743**	**$ 30,588,728**	**$ 26,435,221**	**(13.6)%**
Authorized Positions	**152**	**152**	**152**	**0.0 %**

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Community and Family Services Department

The Community and Family Services (CFS) Department is responsible for providing services that preserve and enhance the quality of life in the community, new park development, and renovations and improvements to existing park facilities. Any remaining funds will be rolled over, as needed, to FY 2026-27 during the Annual Budget Amendment process in January 2027.

	Adopted FY 2026-27
Community Action	$ 500,000
Mental Health & Homelessness	200,000
Parks & Recreation	28,071,960
Youth and Family Services	50,000
Department Total	$ 28,821,960

Funding Mechanism:

Funding for the Community and Family Services Department projects is provided from the Capital Projects Fund (1023), Parks Fund (1050), Parks Impact Fee Fund (1265), International Drive Fund (1246), CFS Board Donations Fund (0235), and various State/Federal Grants.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	899,971	3,025,029	0	0	0	0	0	0	3,925,000
		Unit Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
		Citizens' Commission for Children Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
Community Action											
2413	1023	John Bridges Playground	21,215	1,213,832	0	0	0	0	0	0	1,235,047
		Unit Subtotal	**21,215**	**1,213,832**	**0**	**0**	**0**	**0**	**0**	**0**	**1,235,047**
2559	1023	John Bridges Community Center	146,276	2,253,725	500,000	0	0	0	0	0	2,900,001
		Unit Subtotal	**146,276**	**2,253,725**	**500,000**	**0**	**0**	**0**	**0**	**0**	**2,900,001**
2566	1023	Southwood CC Playground	469,867	3,717	0	0	0	0	0	0	473,584
		Unit Subtotal	**469,867**	**3,717**	**0**	**0**	**0**	**0**	**0**	**0**	**473,584**
2568	1246	Tangelo Park Community Center	3,949,435	4,975,564	0	0	0	0	0	0	8,925,000
		Unit Subtotal	**3,949,435**	**4,975,564**	**0**	**0**	**0**	**0**	**0**	**0**	**8,925,000**
2569	1023	Community Center Security Upgrades	181,268	2,318,731	0	0	0	0	0	0	2,499,999
		Unit Subtotal	**181,268**	**2,318,731**	**0**	**0**	**0**	**0**	**0**	**0**	**2,499,999**
2570	1023	Multi-Cultural Community Center Phase IV	1,561,208	3,438,793	0	0	0	0	0	0	5,000,001
		Unit Subtotal	**1,561,208**	**3,438,793**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,001**
2588	1023	District 3 Community Center	0	0	0	0	0	0	0	2,250,000	2,250,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,250,000**	**2,250,000**
		Community Action Subtotal	**6,329,268**	**14,204,362**	**500,000**	**0**	**0**	**0**	**0**	**2,250,000**	**23,283,632**
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	91,257	2,228,743	0	0	0	0	0	0	2,320,000
		Unit Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
		Cooperative Extension Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
Mental Health & Homelessness											
2524	1023	Goldenrod Village Shelter	0	2,000,000	200,000	16,000,000	7,800,000	0	0	0	26,000,000
		Unit Subtotal	**0**	**2,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**26,000,000**
2536	1023	Affordable Housing	0	15,000,000	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**0**	**15,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Mental Health & Homelessness Subtotal	**0**	**17,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**41,000,000**
Parks & Recreation											
0187a	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	50,000	0	0	0	0	0	0	539,683
	1265	Dist 1 Dr. Phillips Ballfields	4,508,119	240,000	0	0	0	0	0	0	4,748,119
		Unit Subtotal	**4,997,803**	**290,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,287,802**
0335	1265	Grow Community Park	0	0	750,000	0	0	0	0	0	750,000
		Unit Subtotal	**0**	**0**	**750,000**	**0**	**0**	**0**	**0**	**0**	**750,000**
1904	1265	Parks West Orange Trail Extension	21,125	1,638,895	0	0	0	0	0	0	1,660,020
	8750	Parks West Orange Trail Extension	0	640,080	0	0	0	0	0	0	640,080
		Unit Subtotal	**21,125**	**2,278,975**	**0**	**0**	**0**	**0**	**0**	**0**	**2,300,100**
1915	1265	Little Econ Greenway-Gap	259,429	1,548,040	0	0	0	0	0	0	1,807,468
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	404,692	345,309	0	0	0	0	0	0	750,001
		Unit Subtotal	**664,120**	**1,893,349**	**0**	**0**	**0**	**0**	**0**	**0**	**2,557,469**
1941	1050	Parks Signage-Countywide	43,696	30,000	30,000	0	0	0	0	0	103,695
		Unit Subtotal	**43,696**	**30,000**	**30,000**	**0**	**0**	**0**	**0**	**0**	**103,695**
1947	1050	Waterleigh Park (South)	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	**0**	**1,800,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
1948	1050	Silverleaf Park	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
		Unit Subtotal	**0**	**300,000**	**0**	**1,000,000**	**500,000**	**0**	**0**	**0**	**1,800,000**
1962	1265	Community Parkland	0	4,200,000	2,000,000	0	0	0	0	0	6,200,000
		Unit Subtotal	**0**	**4,200,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,200,000**
2029	1050	Parking & Roadways	0	400,000	400,000	0	0	0	0	0	800,000
		Unit Subtotal	**0**	**400,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**800,000**
2100	1050	Park Improvements/Renovations	6,299,073	4,359,604	1,115,000	0	0	0	0	0	11,773,677
		Unit Subtotal	**6,299,073**	**4,359,604**	**1,115,000**	**0**	**0**	**0**	**0**	**0**	**11,773,677**
2103	1050	Parks Riverbanks/ Trails Washouts	719,467	1,830,430	500,000	0	0	0	0	0	3,049,897
		Unit Subtotal	**719,467**	**1,830,430**	**500,000**	**0**	**0**	**0**	**0**	**0**	**3,049,897**
2116	1050	Park Trails Improvements/Renovations	7,273,479	2,768,387	1,000,000	0	0	0	0	0	11,041,866
	8101	Park Trails Improvements/Renovations	11,774	88,227	0	0	0	0	0	0	100,001
		Unit Subtotal	**7,285,253**	**2,856,614**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**11,141,867**
2119	1265	Shingle Creek Trail	3,099,912	13,719,525	0	2,000,000	0	0	0	0	18,819,437

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
	7500	LAP - Shingle Creek Trail, Ph 4	0	2,173,267	0	0	0	0	0	0	2,173,267
	7505	LAP - Shingle Creek Trail, Ph 4	4,186,900	261,295	0	0	0	0	0	0	4,448,195
	7508	LAP - Shingle Creek Trail, Ph1, Seg3	90	9,711,154	0	0	0	0	0	0	9,711,244
	7517	LAP - Shingle Creek Trail, Ph1, Seg2	87	10,168,803	0	0	0	0	0	0	10,168,890
		Unit Subtotal	**7,286,989**	**36,034,044**	**0**	**2,000,000**	**0**	**0**	**0**	**0**	**45,321,033**
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	190,473	209,527	100,000	0	0	0	0	0	500,000
		Unit Subtotal	**190,473**	**209,527**	**100,000**	**0**	**0**	**0**	**0**	**0**	**500,000**
2129	1265	LAP - Legacy - Pine Hills Trail	0	3,610,320	0	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	189,645	684,888	0	0	0	0	0	0	874,533
		Unit Subtotal	**189,645**	**4,295,208**	**0**	**0**	**0**	**0**	**0**	**0**	**4,484,853**
2139	1050	Pedestrian Bridges	584,961	925,040	630,000	0	0	0	0	0	2,140,000
		Unit Subtotal	**584,961**	**925,040**	**630,000**	**0**	**0**	**0**	**0**	**0**	**2,140,000**
2154	1265	Blanchard Park Restroom Facility	826,617	26,732	0	0	0	0	0	0	853,349
		Unit Subtotal	**826,617**	**26,732**	**0**	**0**	**0**	**0**	**0**	**0**	**853,349**
2155	1265	Horizon West Regional Park	15,200,954	7,724,173	1,500,000	0	0	0	0	0	24,425,127
		Unit Subtotal	**15,200,954**	**7,724,173**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**24,425,127**
2157	1265	Blanchard Park Parking	1,085,198	1,037,919	0	0	0	0	0	0	2,123,117
		Unit Subtotal	**1,085,198**	**1,037,919**	**0**	**0**	**0**	**0**	**0**	**0**	**2,123,117**
2160	1050	Park Playground Structures	1,249,572	3,631,331	450,000	950,000	0	0	0	0	6,280,903
		Unit Subtotal	**1,249,572**	**3,631,331**	**450,000**	**950,000**	**0**	**0**	**0**	**0**	**6,280,903**
2161	1050	Bentonshire Park	1,718,099	70,000	0	0	0	0	0	0	1,788,099
		Unit Subtotal	**1,718,099**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,788,099**
2162	1050	Generators for Hurricane Shelters	784,323	11,881	0	0	0	0	0	0	796,204
		Unit Subtotal	**784,323**	**11,881**	**0**	**0**	**0**	**0**	**0**	**0**	**796,204**
2163	1050	Little Econ Greenway Bridge Repair	962,039	2,357,961	0	0	0	0	0	0	3,320,000
		Unit Subtotal	**962,039**	**2,357,961**	**0**	**0**	**0**	**0**	**0**	**0**	**3,320,000**
2164	1265	Bithlo (Fitness Center)	1,134,268	250,509	0	0	0	0	0	0	1,384,777
		Unit Subtotal	**1,134,268**	**250,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,384,777**
2165	1265	Downey Park (Pickleball Courts)	1,528,657	3,985	0	0	0	0	0	0	1,532,642
		Unit Subtotal	**1,528,657**	**3,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,532,642**
2168	1265	Horizon West Trail	439,346	5,246,854	2,751,960	48,040	0	0	0	0	8,486,200

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**439,346**	**5,246,854**	**2,751,960**	**48,040**	**0**	**0**	**0**	**0**	**8,486,200**
2170	1265	Barber Park (Recreation Center)	726,839	5,856,917	8,800,000	2,216,244	0	0	0	0	17,600,000
		Unit Subtotal	**726,839**	**5,856,917**	**8,800,000**	**2,216,244**	**0**	**0**	**0**	**0**	**17,600,000**
2178	1265	Lake Apopka Loop Connector Trail	2,693,716	4,262,047	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,308,148	3	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	4,422,558	860,201	0	0	0	0	0	0	5,282,759
		Unit Subtotal	**8,424,422**	**5,122,251**	**0**	**0**	**0**	**0**	**0**	**0**	**13,546,673**
2179	1265	Timber Bridge Preserve Park	239,785	1,160,215	0	0	0	0	0	0	1,400,000
		Unit Subtotal	**239,785**	**1,160,215**	**0**	**0**	**0**	**0**	**0**	**0**	**1,400,000**
2182	1050	Watermark Park	340,689	1,460,880	0	0	0	0	0	0	1,801,569
		Unit Subtotal	**340,689**	**1,460,880**	**0**	**0**	**0**	**0**	**0**	**0**	**1,801,569**
2183	1265	East Orange Nbrhd Prk Ballfield Lights	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	**0**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
2184	1050	Fort Christmas Renovations and Maintenance	68,617	701,383	1,000,000	0	0	0	0	0	1,770,000
		Unit Subtotal	**68,617**	**701,383**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,770,000**
2185	1050	Waterleigh Park (North)	115,344	1,184,656	500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	**115,344**	**1,184,656**	**500,000**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
2186	1265	Morgran Community Park	22,174	27,826	2,700,000	3,000,000	0	0	0	0	5,750,000
		Unit Subtotal	**22,174**	**27,826**	**2,700,000**	**3,000,000**	**0**	**0**	**0**	**0**	**5,750,000**
2187	1265	Magnolia Solar Panels	21,845	228,154	0	0	0	0	0	0	249,999
		Unit Subtotal	**21,845**	**228,154**	**0**	**0**	**0**	**0**	**0**	**0**	**249,999**
2188	1265	Lake Ellenor Community Park	395,400	1,354,601	2,000,000	2,000,000	0	0	0	0	5,750,001
		Unit Subtotal	**395,400**	**1,354,601**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**5,750,001**
2189	1050	LED Field Light Improvements	1,186,069	1,531,930	750,000	0	0	0	0	0	3,468,000
		Unit Subtotal	**1,186,069**	**1,531,930**	**750,000**	**0**	**0**	**0**	**0**	**0**	**3,468,000**
2190	1050	Restroom Renovations	23,722	1,777,589	1,095,000	0	0	0	0	0	2,896,311
		Unit Subtotal	**23,722**	**1,777,589**	**1,095,000**	**0**	**0**	**0**	**0**	**0**	**2,896,311**
7382	7506	Shingle Creek Trail	178,096	1,507,059	0	0	0	0	0	0	1,685,155
		Unit Subtotal	**178,096**	**1,507,059**	**0**	**0**	**0**	**0**	**0**	**0**	**1,685,155**
		Parks & Recreation Subtotal	**64,954,679**	**104,277,597**	**28,071,960**	**11,214,284**	**500,000**	**0**	**0**	**0**	**209,018,519**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Regional History Center											
1949	1023	Security Camera Upgrade	0	466,000	0	0	0	0	0	0	466,000
		Unit Subtotal	**0**	**466,000**	**0**	**0**	**0**	**0**	**0**	**0**	**466,000**
2522	1023	ARC-History Center Capital Const	135,842	1,864,158	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	**135,842**	**1,864,158**	**0**	**0**	**0**	**0**	**0**	**3,750,000**	**5,750,000**
2523	1023	Heritage Square Park Renovations	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**
		Regional History Center Subtotal	**135,842**	**2,580,158**	**0**	**0**	**0**	**0**	**0**	**3,750,000**	**6,466,000**
Youth & Family Services											
2443	1023	Emergency Generators GOV	0	750,000	0	0	0	0	0	0	750,000
	7551	Emergency Generators GOV	0	555,970	0	0	0	0	0	0	555,970
		Unit Subtotal	**0**	**1,305,970**	**0**	**0**	**0**	**0**	**0**	**0**	**1,305,970**
2525	1023	JAC Security CIP	597,701	64,752	0	0	0	0	0	0	662,453
		Unit Subtotal	**597,701**	**64,752**	**0**	**0**	**0**	**0**	**0**	**0**	**662,453**
2535	0235	Evans Dining Hall Renovation	0	100,000	50,000	0	0	0	0	0	150,000
		Unit Subtotal	**0**	**100,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**150,000**
		Youth & Family Services Subtotal	**597,701**	**1,470,722**	**50,000**	**0**	**0**	**0**	**0**	**0**	**2,118,423**
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	**73,008,719**	**144,786,611**	**28,821,960**	**27,214,284**	**8,300,000**	**0**	**0**	**6,000,000**	**288,131,574**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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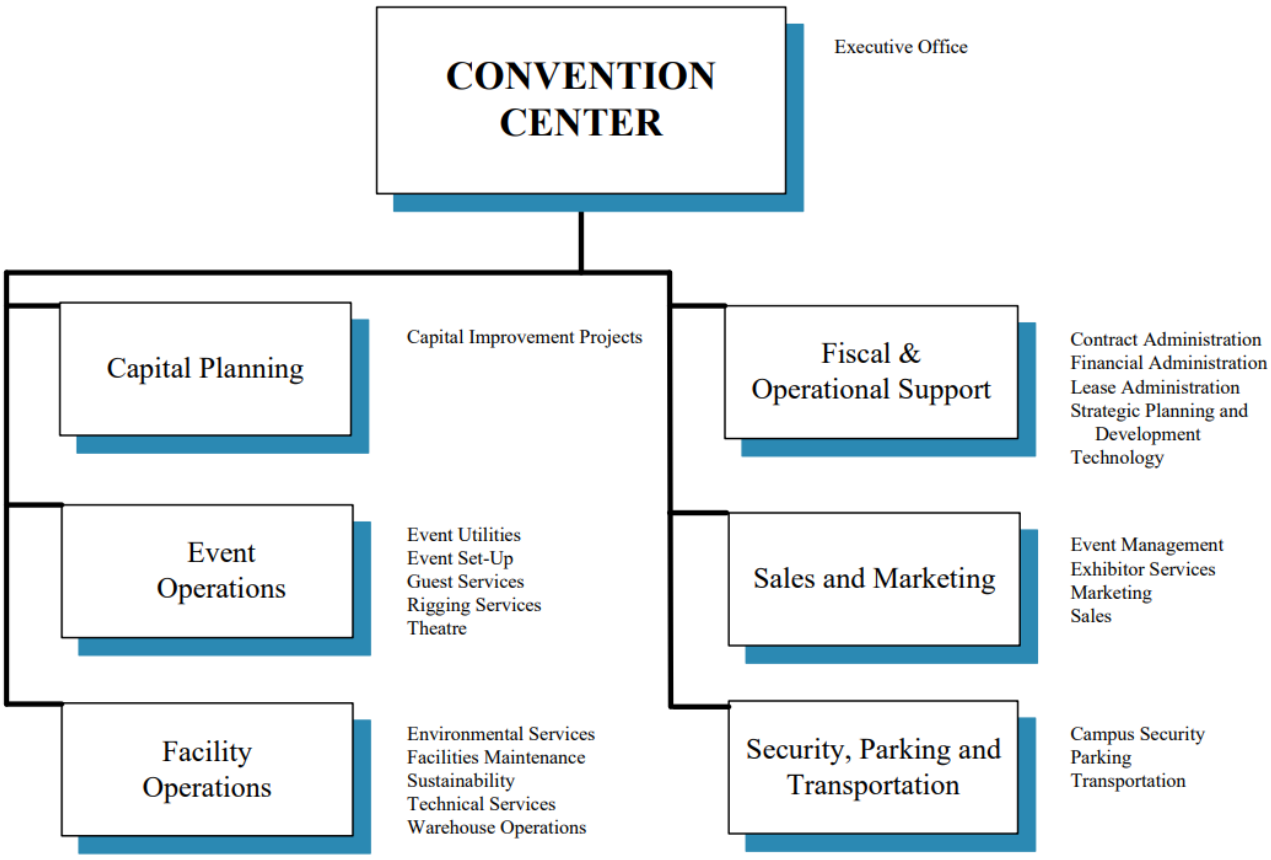
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ORANGE
COUNTY
FLORIDA


CONVENTION CENTER
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Capital Planning
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Environmental Services
Facilities Maintenance
Sustainability
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Strategic Planning and Development
Technology
Sales and Marketing
Event Management
Exhibitor Services
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Sales
Security, Parking and Transportation
Campus Security
Parking
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Convention Center

Purpose Statement:

The award winning Orange County Convention Center (OCCC) is an economic engine for Central Florida. The campus is spread on a 400-acre eco-friendly campus consisting of two (2) facilities with 7.1 million square feet, of which 2.1 million square feet is exhibition space.

The mission of the OCCC, the Center of Hospitality, is economic development. By hosting conventions, trade shows, sporting events and more, the Center stimulates and infuses the local economy with new money and expanding business opportunities through world-class facilities and innovative services.



The OCCC North-South Building

Program Descriptions:

- The **Capital Planning Division** is responsible for capital projects with emphasis placed on life-safety projects, energy management, upgrading signage and wayfinding to improve the guest experience, interior and exterior building improvements, and security enhancements.
- The **Event Operations Division** is comprised of three (3) sections: Event Utilities, Rigging and Event Set-Up. This division provides a variety of client and user services such as electrical, water, rigging, theatrical services, and set-up. These unique in-house services bring an advanced customer experience to clients. The activities of the Event Operations Division account for a significant portion of the OCCC's operating revenue. As one of the few remaining climbing facilities, the rigging team efficiently installs overhead equipment for event branding, convention exhibitors and productions.
- The **Facility Operations Division** is responsible for providing direct building maintenance, repairs, environmental services, water, electrical and chill water utilities; and sustainability, recycling and waste diversion support for 7.3 million square feet of conditioned building space and 400 acres of real estate; including a fire station, a, seven-story 920 vehicle parking garage, and a 95,000-square-foot warehouse distribution center. The services include fire alarm and fire sprinkler systems, lighting & sound programming and controls, integrated TV systems, electrical, plumbing, heating, ventilation, and air conditioning; potable and reclaimed water systems, as well as environmental services, waste removal and management, recycling programs, solar renewable energy systems, warehouse operations, building automation systems, ground and landscaping, elevator, escalator, moving sidewalk systems, generator systems and leading safety and sustainability efforts. The division is also responsible for managing and maintaining the Global Biorisk Advisory Council (GBAC) STARTM Accreditation, the Leadership in Energy and Environmental Design (LEED) Gold, ISO 14001 and the OCCC Sustainability Action Plan (SAP).
- The **Fiscal and Operational Support Division** includes the executive office, which provides overall leadership and management support for the various OCCC divisions. This office also networks with current and potential clients and fosters partnerships with Orange County, Visit Orlando, the Central Florida Hotel and Lodging Association, area business leaders and other organizations. Other sections in the division provide administrative and financial support. The division is responsible for budgeting, creating and monitoring lease agreements, billing, inventory, procurement, and managing service contracts. Strategic planning and development are also a focus of this division and is inclusive of all phases of strategic management including planning, transportation initiatives, and research into innovation and improvement of the Center. Fiscal and Operational Support also includes ISS which provides all divisions with technological support, improvements and best practices.
- The **Sales and Marketing Division** is responsible for various sections as described below:
  - The *Sales Section* employs a multi-faceted approach to attract prospective clients including conventions, special events and tradeshows. Through active solicitation and research, demographic targeting and outbound prospecting, the Sales team actively seeks out and identifies potential customers from various sectors, including corporate, non-profit, associations, religious, government, education, arts and culture, pharmaceutical, finance, manufacturing, healthcare, engineering, technology, and sports. The team negotiates rental rates, concessions, and services to finalize lease agreements and emphasizes its ability to provide flexible booking options and exceptional customer service to meet the specific needs of clients. Additionally, the OCCC Sales team collaborates with Visit Orlando, Convention Center District Hotels and regional sales partners to develop strategies that support the OCCC's mission of stimulating and infusing the local economy

through world-class facilities and innovative services.

- The *Marketing and Communications* S*ection* manages integrated communication efforts and promotes the OCCC to existing and future clients, partners and stakeholders through national advertising campaigns and public relations to enhance brand equity. The team fosters client relations, employee, stakeholder and partner communications to support internal, external and crisis communications for reputation and brand management, through strategic action plans, social media, e-newsletters, bid books, the website and media relations with national, local, trade and TV media, in coordination with the Office of the Mayor.
- The *Client Solutions and Event Services Section*, which consists of Event Management and Exhibitor Services, is responsible for event planning, coordination, and processing exhibitor orders. The primary customers are show managers, exhibitors, and attendees.

- The **Security, Parking and Transportation Division** is responsible for the safety and security of the facility and is the liaison with local, state, and federal law enforcement agencies. This division is also responsible for life safety, fire operations, electronic surveillance, and loading dock operations in addition to providing staff as a liaison for clients and their event security, as well as the planning and implementation of transportation initiatives and parking operations.

FY 2025-26 Major Accomplishments:

- The OCCC hosted 185 events with an estimated 2.3 million attendees, which provided an estimated economic impact of $5.0 billion.
- Major returning events at the OCCC included the following:
  - Amateur Athletic Union (AAU) Jr. National Volleyball Championships had 300,000 attendees and $760,800,000 in economic impact.
  - MEGACON Orlando had 195,000 attendees and $431,120,000 in economic impact.
  - Sunshine Volleyball Classic had 53,946 attendees and $136,807,056 in economic impact.
  - Allstar World Championships had 101,328 attendees and $256,967,808 in economic impact.
  - Premiere Orlando 2025 had 54,500 attendees and $126,800,000 in economic impact.
  - International Builders had 82,000 attendees and $207,952,000 in economic impact.
  - International Association of Amusement Parks and Attractions (IAAPA) Expo had 43,840 attendees and $111,178,240 in economic impact.
  - American Society of Hematology (ASH) had 30,337 attendees and $76,934,632 in economic impact.
  - Professional Golfers Association (PGA) Show 2026 had 34,000 attendees and an economic impact of $86,224,000.
  - Veterinary Meeting and Expo (VMX) 2026 Veterinary Conference and Expo had 29,000 attendees and $63,400,000 in economic impact.
  - Kitchen and Bath Industry Show (KBIS) had 40,000 attendees and $101,440,000 in economic impact.
  - American Kennel Club (AKC) National Championships had 30,000 attendees and $76,080,300 in economic impact.
- Broke ground on its $560 million Grand Concourse Expansion. Once complete, the project will bring an additional 44,000 square feet of meeting space and a 100,000-square-foot ballroom to the North-South Building, as well as a new air-conditioned connection between the North and South Concourses.
- Obtained the LEED Platinum Accreditation for the North-South Building LEED v4.1 O+M re-certification, becoming the largest LEED Platinum Certified convention center in the United States and only the eighth LEED Platinum Certified convention center in the world.
- Coordinated the contribution of over 24,400 pounds of exhibitor donated items to local charitable organizations.
- Diverted over 1,700 tons of waste from the landfill.
- Re-introduced the organic composting program on July 1, 2026, that ensure that the scrap food is not contaminated from the kitchen through the composting farm. Over 4,500 lbs. of organic food waste was composted in the first month.
- Enhanced perimeter security and pedestrian safety by adding strategically placed landscape boulders, 4,000 lbs. jersey barriers, and hurricane fencing on the West and North-South Campus to prevent unauthorized vehicle entry and enhance pedestrian safety.
- Transitioned in June 2026 from renting 30 open-top waste removal dumpsters to owning the dumpsters, which is saving the convention center $10,500 per month.
- Added additional exterior power to the North-South Building, to help reduce labor and increase efficiency with outdoor events.
- Aligned in-house client requirements with the execution of more than 60 capital improvement projects, ensuring seamless event delivery and operational efficiency.
- Exhibitor Services processed 20,552 exhibitor orders generating over $26 million in exhibitor revenue.

- Security managed over 1,000 security and safety incidents including fire alarm response, lost and found incidents and burglary/theft incidents, as well as a significant number of guest/attendee illnesses and injury incidents.
- A prepaid parking pass program has been developed and implemented for exhibitors and vendors, including advance pass allocation and upfront payment.
- The Transportation Team developed and executed comprehensive traffic, shuttle, ride-share and pedestrian-management plans for major events including Design & Construction Week, MEGACON Orlando, AAU Volleyball with two (2) overlapping highly attended conferences. This required extensive coordination with show management, shuttle operators, parking personnel, law enforcement, ride-share providers and other internal departments, along with real-time adjustments when conditions changed.
- Improved the way vehicles, ride-share customers and pedestrians, move throughout the campus through designated ride-share locations, geo-fencing, visible signage, LED traffic messaging, vetted taxi information, pedestrian guidance and expanded pedicab information.
- Strengthened partnerships with outside agencies, including Orange County Public Works, the Florida Department of Transportation, local municipalities, and regional public-safety partners. in order to better understand the regional impact of major events, anticipate potential traffic concerns, and coordinate more effective transportation plans.
- Industry accolades, national awards and recognition:
  - Nominated for Best U.S. Convention Center - Prevue Meetings & Incentives Magazine
  - Best Convention Center – 2026 Smart Stars Industry Awards – Smart Meetings
  - Winner - 2025 Readers Choice Awards – Convention South
  - Digital Design Award Winner for Event Planning Guide and Economic Impact Infographic – Graphic Design USA (GDUSA)
- Completed significant capital improvement projects:
  - Upgrade and replacement of roof fans on the West Building.
  - Upgrade and replacement of 1.1 million square feet of roof membrane over the North-South Building.
  - Upgrade and replacement of the roof mounted solar farm from 1 Megawatt to 2.194 Megawatts in the North-South Building.
  - Upgrade of lighting control system campus wide.
  - Upgrade and replacement of dry sprinkler pipe systems campus wide.
  - Completed the Campus Remote Building and Chiller Replacement project, through which two (2) new energy efficient chillers were installed at the Warehouse building.

FY 2026-27 Department Objectives:

- Seek and implement opportunities to increase positive economic impact in Orange County.
- Collaborate with internal partners to develop processes and procedures that lead to increased revenue opportunities.
- Continue to recruit and train talent to provide the best customer experience for clients.
- Continue to work with the Capital Improvement Division on ongoing projects that will help improve the services provided to clients.
- Complete the installation of six (6) chilled-water isolation valves for the North, Center, and South mechanical penthouses at the North-South Building.
- Strengthen relationships with existing and prospective clients to encourage repeat business and attract new opportunities.
- Leverage data and performance metrics to identify trends, improve decision-making, and optimize business development efforts.
- Enhance operational efficiency by identifying and implementing innovative solutions that improve service delivery and support organizational goals.
- Establish an Exhibitor Services team in Rigging to help increase communication with clients.
- Apply for applicable rebates and federal tax incentives for eligible projects.
- Obtain Cleaning Industry Management Standard and Leadership in Energy and Environmental Design Certification for the West Building.

Convention Center

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Fiscal & Operational Support				
– Total Number of Events Held		184	153	173
– Total Number of Attendees for Events Held		1,994,135	2,086,093	1,872,506
– Total Number of Conventions and Trade Shows		121	114	114
– Number of Convention Delegates		1,821,576	1,940,273	1,710,972
– % of Occupancy		64%	62%	64%
Per PricewaterhouseCoopers, it has been recognized industry-wide that the "practical" maximum exhibit hall occupancy rate is approximately 70%; however, an "efficient" range is approximately 50% to 60%. Generally speaking, occupancy levels less than 50% suggest the existence of marketable opportunities or open dates, while an occupancy rate of 60% or greater increases the potential for significant lost business or "turn-aways."				
– Economic Impact of the Convention Center (in billions)		$ 4.63	$ 4.92	$ 4.37

Department: Convention Center

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 50,328,464	$ 53,945,555	$ 57,926,151	7.4 %
Operating Expenditures	56,032,225	58,946,086	62,227,020	5.6 %
Capital Outlay	692,501	2,076,278	2,060,381	(0.8)%
Total Operating	**$ 107,053,190**	**$ 114,967,919**	**$ 122,213,552**	**6.3 %**
Capital Improvements	$ 92,805,245	$ 386,570,386	$ 319,438,319	(17.4)%
Debt Service	56,456,782	126,067,329	56,478,438	(55.2)%
Grants	37,619,297	64,106,855	54,174,569	(15.5)%
Reserves	0	218,581,156	530,424,749	142.7 %
Other	132,687,814	175,280,392	179,135,380	2.2 %
Total Non-Operating	**$ 319,569,138**	**$ 970,606,118**	**$1,139,651,455**	**17.4 %**
Department Total	**$ 426,622,328**	**$1,085,574,037**	**$1,261,865,007**	**16.2 %**

Expenditures by Division / Program

Convention Center Capital Planning	$ 100,048,173	$ 407,287,334	$ 341,135,388	(16.2)%
Convention Center Event Operations	20,627,888	19,978,308	22,192,732	11.1 %
Convention Center Facility Operations	42,136,758	46,017,778	49,287,241	7.1 %
Convention Center Non-Operating	222,663,738	567,762,794	802,109,704	41.3 %
Convention Center Sales & Marketing	5,943,620	7,216,186	7,329,575	1.6 %
Convention Center Security, Parking & Transportation	11,235,273	11,797,483	13,325,734	13.0 %
Fiscal & Operational Support	23,966,878	25,514,154	26,484,633	3.8 %
Department Total	**$ 426,622,328**	**$1,085,574,037**	**$1,261,865,007**	**16.2 %**

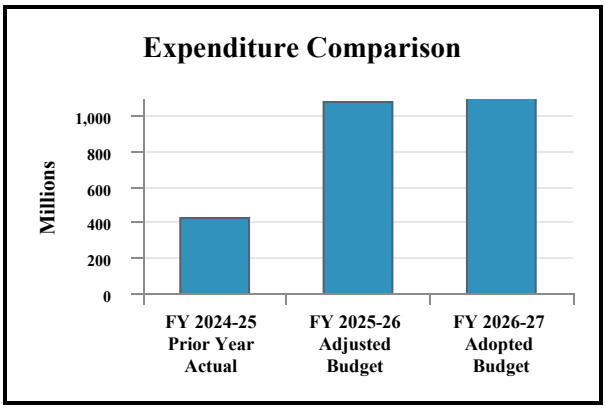
Funding Source Summary

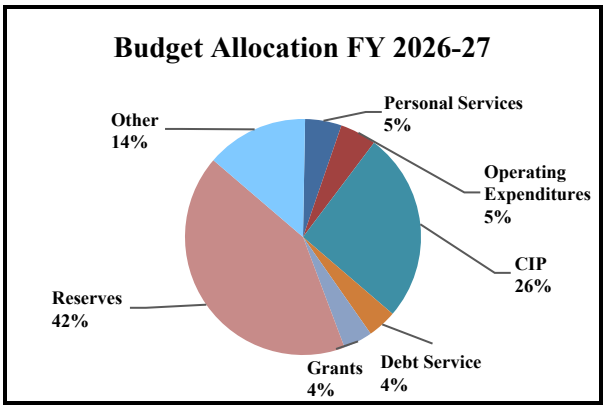
Enterprise Funds	$ 426,622,328	$1,085,574,037	$1,261,865,007	16.2 %
Department Total	**$ 426,622,328**	**$1,085,574,037**	**$1,261,865,007**	**16.2 %**

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

Convention Center

EXPENDITURE HIGHLIGHTS





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

10 New Positions FY 2026-27

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

Operating Expenses – The FY 2026-27 operating expenses budget increased by 5.6% or $3.3 million from the FY 2025-26 budget mainly due to increased event activity and inflation. Funding includes an increase in maintenance of buildings, improvements and grounds of 11% or $817,461, with a total budget of $8.6 million. Utilities will see an increase of 4% or $734,604, primarily for water and gas. Software licensing support fee increased by 46% or $589,570, due to an offset cost for the annual Microsoft 365 subscription. Janitorial services and supplies increased by 13% or $390,000 due to an increased demand in restroom usage for scheduled events. In order to sustain the projected event activity level, maintenance of equipment increased by 43% or $285,182 for facility operations and rigging. Additionally, Tourist Development Tax (TDT) funding has been included in the budget, in the amount of $20.1 million as recommended by the Tourist Development Tax Application Review Committee (ARC). The total operating budget of $62.2 million will allow Convention Center to cover necessary expenses related to activities and events at the center.

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

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 17.4% or $67.1 million from the FY 2025-26 budget, with a number of renovation projects that are delayed in order to reduce the strain on reserves. The proposed five (5) year plan of $739.6 million (2027-2031) provides for continuing renovations and improvements such as the Convention Center Renovations and Improvements, North South Concourse, West Concourse and the Convention Way Grand Concourse, that will assist the Convention Center in remaining competitive in the marketplace. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2026-27 debt service budget decreased by 55.2% or $69.6 million from the FY 2025-26 budget and is based on the debt service schedule for projects funded with TDT financing.

Grants – The FY 2026-27 grants budget decreased by 15.5% or $9.9 million from the FY 2025-26 budget. The FY 2026-27 budget includes expenditures for grants approved in prior fiscal years, but not yet paid due to the timing of the contractual obligations. Grants for Cultural Tourism and Cultural Facilities are budgeted based on the formula funding amount of 5.0% of the first four cents of the TDT in the amount of $12.8 million and additional $2.5 million in fixed funding. The funding will be used for the following: 1) Cultural Tourism grants for arts and cultural activities, venues, services and events when one (1) of the main purposes of such activities, venues, services and events is to attract tourists; and 2) Cultural Facility grants for acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of auditoriums or museums to be used primarily for arts and culture. Out of the $2.5 million, $1.5 million is for United Arts general art support, $500,000 is for a challenge match to the United Arts Funding Raising Campaign, and $500,000 is for venue subsidies. Lastly, under the TDT grants budget, there is $14 million budgeted, which includes $4.0 million for sports incentive funds, with $760,000 allocated to the Greater Orlando Sports Commission (GOSC), paid by Visit Orlando and $10 million towards UCF Stadium improvements.

Reserves – The FY 2026-27 reserves budget increased by 142.7% or $311.8 million from the FY 2025-26 budget. The reserves amount of $530.4 million includes restricted reserves to meet bond covenant requirements, reserves for future capital outlay, reserves for debt service, and reserves for contingency.

Other – The FY 2026-27 other category budget increased by 2.2% or $3.9 million from the FY 2025-26 budget. Included are funds for Visit Orlando in the amount of $115.0 million for tourism promotion, funded from the first four cents ($81.7 million) and the sixth cent ($33.3 million) of the Tourist Development Tax (TDT); payments to the City of Orlando for the Venues Projects from a portion of the sixth cent of the TDT ($60.3 million); and, $3.9 million for the Orange County Regional History Center to support operating and capital expenses.

TDT Expenditure Budget Summary

Budget Summary (in millions)	FY 2026-27 Adopted Budget
Debt Service	$ 65.8
Convention Center Operations	16.2
Convention Center Capital	321.5
Visit Orlando (O/ OCCVB) Funding (first four cents)	81.7
Visit Orlando (O/ OCCVB) Funding (sixth cent)	33.3
Contract TDT Payment for Venues	60.3
Arts (5% of first 4 cents and $2.5 million fixed)	15.3
History Center	3.9
TDT Collection Services Fees	1.7
Grants	14.0
Film Incentive	5.0
Application Review Committee (ARC)	20.1
TOTAL	$ 638.8

FUNDING SOURCE HIGHLIGHTS

Funding for Convention Center operations primarily consists of revenues from facility rentals, services, food and beverage, parking, supplements from the Tourist Development Tax (TDT), interest, and reserves. The Convention Center's anticipated revenues from operations increased in several areas based on projected show activity with anticipated changes detailed in the table below. Additionally, TDT revenues are projected to increase from the FY 2025-26 budget by 3.9% or $15.0 million based on projections for hotel occupancy and room rates.

Major Revenues	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	$ Change	% Change
Cash Brought Forward	$ 552,105,522	$ 767,028,312	$ 214,922,790	38.9 %
Statutory Deduction	(24,415,007)	(26,044,037)	(1,629,030)	6.7 %
Local Option TDT	385,000,000	400,000,000	15,000,000	3.9 %
Rental Space	22,050,858	23,935,629	1,884,771	8.5 %
Utility Services	14,422,000	16,209,800	1,787,800	12.4 %
Event Tech. Svc Labor	6,025,200	6,842,900	817,700	13.6 %
Catering	23,186,816	23,198,357	11,541	0.0 %
Equipment Rental	4,032,970	5,113,615	1,080,645	26.8 %
Other (Int. and Miscellaneous)	103,165,678	45,580,431	(57,585,247)	(55.8)%
Total	$1,085,574,037	$1,261,865,007	$ 176,290,970	16.2 %

Division: Convention Center Capital Planning

Expenditures by Category

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

Division: Convention Center Event Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 18,674,065	$ 17,517,108	$ 19,140,627	9.3 %
Operating Expenditures	1,788,588	2,150,200	2,396,700	11.5 %
Capital Outlay	165,235	311,000	655,405	110.7 %
Total Operating	**$ 20,627,888**	**$ 19,978,308**	**$ 22,192,732**	**11.1 %**
Total	**$ 20,627,888**	**$ 19,978,308**	**$ 22,192,732**	**11.1 %**
Authorized Positions	**170**	**171**	**171**	**0.0 %**

Division: Convention Center Facility Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 10,399,913	$ 13,736,880	$ 14,344,564	4.4 %
Operating Expenditures	31,524,533	31,889,076	34,435,761	8.0 %
Capital Outlay	212,312	391,822	506,916	29.4 %
Total Operating	**$ 42,136,758**	**$ 46,017,778**	**$ 49,287,241**	**7.1 %**
Total	**$ 42,136,758**	**$ 46,017,778**	**$ 49,287,241**	**7.1 %**
Authorized Positions	**126**	**132**	**134**	**1.5 %**

Division: Convention Center Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 6,180,546	$ 7,298,318	$ 7,351,817	0.7 %
Operating Expenditures	17,478,161	16,842,380	18,414,756	9.3 %
Capital Outlay	308,171	1,373,456	718,060	(47.7)%
Total Operating	**$ 23,966,878**	**$ 25,514,154**	**$ 26,484,633**	**3.8 %**
Total	**$ 23,966,878**	**$ 25,514,154**	**$ 26,484,633**	**3.8 %**
Authorized Positions	**49**	**49**	**49**	**0.0 %**

Division: Convention Center Non-Operating

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Operating Expenditures	$ 1,541,881	$ 2,785,562	$ 1,961,568	(29.6)%
Total Operating	**$ 2,090,036**	**$ 2,785,562**	**$ 1,961,568**	**(29.6)%**
Debt Service	$ 56,456,782	$ 126,067,329	$ 56,478,438	(55.2)%
Grants	31,429,106	45,048,355	34,109,569	(24.3)%
Reserves	0	218,581,156	530,424,749	142.7 %
Other	132,687,814	175,280,392	179,135,380	2.2 %
Total Non-Operating	**$ 220,573,702**	**$ 564,977,232**	**$ 800,148,136**	**41.6 %**
Total	**$ 222,663,738**	**$ 567,762,794**	**$ 802,109,704**	**41.3 %**

Division: Convention Center Sales & Marketing

Expenditures by Category

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

Division: Convention Center Security, Parking & Transportation

Expenditures by Category

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

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Orange County Convention Center

Capital projects include Convention Center Improvements (energy conservation upgrades and enhanced security improvements, etc.), and renovations of the North/South and West Concourses.

	Adopted FY 2026-27
Convention Center Improvements	$ 45,271,158
North/South Concourse Renovations	31,549,719
West Concourse Renovations	12,617,442
Convention Way Grand Concourse	230,000,000
Department Total	$ 319,438,319

Funding Mechanism:

Funding for Convention Center projects comes from Orange County's Tourist Development Tax.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	75,102,560	35,372,870	45,271,158	46,630,667	47,929,405	58,620,989	69,011,853	0	377,939,502
		Unit Subtotal	**75,102,560**	**35,372,870**	**45,271,158**	**46,630,667**	**47,929,405**	**58,620,989**	**69,011,853**	**0**	**377,939,502**
0965	4430	North/South Concourse Renovations	62,138,353	42,364,478	31,549,719	35,718,117	35,452,193	24,753,027	13,452,785	0	245,428,672
		Unit Subtotal	**62,138,353**	**42,364,478**	**31,549,719**	**35,718,117**	**35,452,193**	**24,753,027**	**13,452,785**	**0**	**245,428,672**
0966	4430	West Concourse Renovations	32,750,836	20,844,322	12,617,442	16,209,065	16,273,861	16,591,463	17,347,090	0	132,634,080
		Unit Subtotal	**32,750,836**	**20,844,322**	**12,617,442**	**16,209,065**	**16,273,861**	**16,591,463**	**17,347,090**	**0**	**132,634,080**
0968	4430	Convention Way Grand Concourse	14,427,789	284,054,673	230,000,000	22,212,186	0	0	0	0	550,694,647
		Unit Subtotal	**14,427,789**	**284,054,673**	**230,000,000**	**22,212,186**	**0**	**0**	**0**	**0**	**550,694,647**
0969	4430	Multipurpose Venue	6,846,466	3,934,043	0	0	0	0	0	0	10,780,510
		Unit Subtotal	**6,846,466**	**3,934,043**	**0**	**0**	**0**	**0**	**0**	**0**	**10,780,510**
		CONVENTION CENTER SUBTOTAL:	**191,266,003**	**386,570,386**	**319,438,319**	**120,770,035**	**99,655,459**	**99,965,479**	**99,811,728**	**0**	**1,317,477,411**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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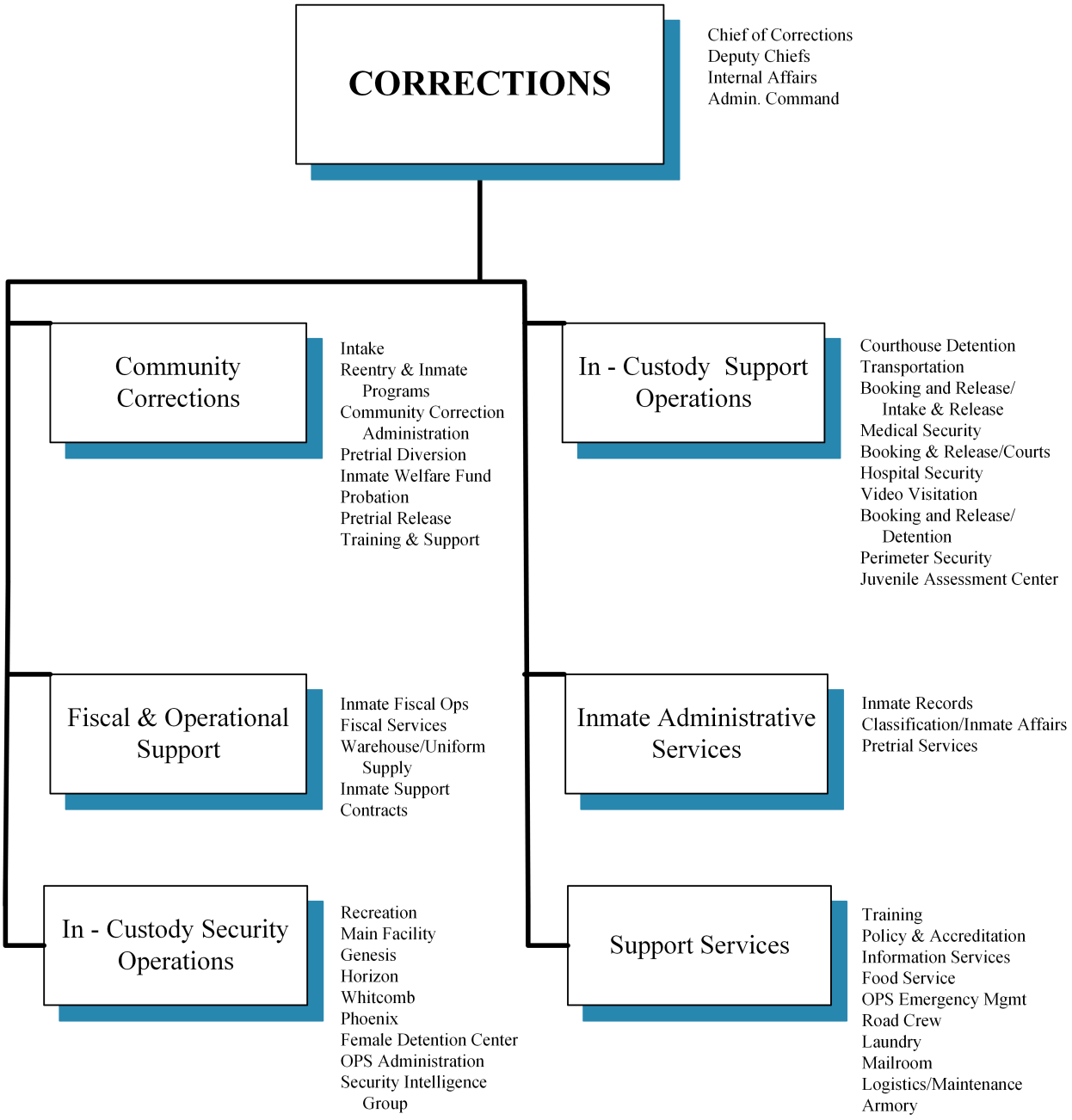
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ORANGE
COUNTY
FLORIDA


CORRECTIONS
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Training
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Information Services
Food Service
OPS Emergency Mgmt
Road Crew
Laundry
Mailroom
Logistics/Maintenance
Armory

Corrections

Purpose Statement:

The Orange County Corrections Department (OCCD) serves and protects the citizens of Orange County by providing for the care, custody, and control of legally incarcerated inmates in a safe and secure environment, and provides programs for those individuals supervised. Primary services include booking, classification, inmate records management, detention, release, transportation, and enforcement of court ordered sanctions for offenders supervised in the community. In addition, several units provide administrative support, including fiscal operations, training, investigations, and the accreditation and compliance units.

Program Descriptions:

- The **Corrections Admin/Command** is comprised of the Office of the Chief, Deputy Chiefs, Internal Affairs, Risk Management, Information System and Services and Research Unit. This program also provides command services for all six (6) of the department's divisions.
- The **Community Corrections Division (CCD)** and Inmate Programs provides supervision to pretrial and sentenced offenders as an alternative to incarceration. The operational units include Central Intake, Alternative Community Service, Pretrial Diversion, Pretrial Release Supervision, and Probation. Inmate Programs, Volunteer Services, Chaplaincy Services, and the Reentry and Transitional Services Unit are also managed within CCD. Inmates are assisted in transitioning back into the community through intervention programs, employment, and support services.
- The **Fiscal and Operational Support Division** provides fiscal and administrative services for the department. The operational units include Fiscal Services, Inmate Fiscal Operations, and Warehouse/ Uniform Supply. The division also provides financial services in the Community Corrections Division Cost of Supervision area and oversees/monitors all department contracts and agreements.
- The **In-Custody Security Operations Division** is comprised of the following facilities: Main Detention, Genesis, Horizon, Phoenix, Whitcomb, and the Female Detention Center. This division also encompasses the Recreation, Special Response Team, and the Security Intelligence Unit, which consists of a K-9 Unit and Inmate Drug Testing.
- The **In-Custody Support Operations Division** is responsible for ensuring the safety, security, and daily care of incarcerated individuals. The division oversees a wide range of critical functions including: booking and release operations at the Booking and Release Center, BRC courts, courthouse detention, hospital security, video visitation services, inmate transportation, medical security, and perimeter security.



- The **Inmate Administrative Services Division** provides support services through the operations of Inmate Records Management, Pretrial Release Services and Judicial Processing, Inmate Classification, and Inmate Affairs. The responsibilities include (but are not limited to): ensuring appropriate documentation is received to correctly intake and release inmates, assessing and interviewing inmates for pretrial release in accordance with the administrative order, ensuring inmates are appropriately interviewed and housed in accordance with accreditation standards, ensuring requests for special housing and response to negative behavior are promptly addressed, and providing timely response to requests for law library research and materials.
- The **Support Services Division** is responsible for training, policy, accreditation and compliance, fire, safety, security and sanitation, emergency management, mail room, maintenance, laundry services, food services, armory, road crew, and capital projects.

FY 2025-26 Major Accomplishments:

Corrections Admin/Command

- In April 2026, Corrections became the first agency in the State of Florida to achieve Excelsior status in both Florida Corrections Accreditation Commission and Florida Pretrial and Probation Accreditation Program.
- Decreased the Correctional Officer vacancy rate from 28% to 13%, significantly improving staffing levels.
- Established a dedicated Recruitment Team to attract qualified candidates, reduce staffing shortages, and support safe, efficient facility operations.
- During 2025, the Public Information Office (PIO) conducted 31 separate jail tours with a cumulative total of 453 people participating. Four (4) Youth Outreach Jail Presentations were completed. The PIO also fulfilled 1,015 public records requests and managed thousands of media inquiries over the year. In addition, the office shared 624 social media posts and had 118,703 engagements and 2,328,416 impressions.

Community Corrections

- Coordinated and assigned Alternative Community Service (ACS) workers performed 42,900 community labor-hours of work, valued at $429,001.
- Job Readiness program graduated 39 offenders. The program assists with employability skills, resume assistance, and employment.
- Held the fourth (4th) Community Resource Fair with community partners who assisted in the delivery of services, which aided more than 263 offenders and community members. The fairs provided access to employment, housing, identification, and other basic needs to enhance efforts to reduce recidivism.
- 95.9% of offenders did not have any new law violations.
- The Inmate Programs graduated 216 offenders from the Cognitive Behavior Change (CBC) program and 46 offenders graduated from a Spanish version of Thinking for Good curriculum to address the need for a CBC course to the Spanish population.
- Introduce Trauma Informed Care training to selected CCD staff through a 3-day train-the-trainer event. This evidence-based training focused on strategies that promote healing and recovery, foster a supportive and collaborative therapeutic relationship, and empower survivors by respecting their individual needs and engaging collaboratively with their support systems.

Fiscal and Operational Support

- Collected more than $4.7 million for the housing of federal inmates from the U.S. Marshall Service, Customs and Border Protection, and Immigrations and Customs Enforcement.
- Implemented an automated Cost of Supervision payment platform that allows offenders to make payments online, by phone, and at walk-up cash locations, eliminating the in-house Fiscal Division Cashier's Office.
- Implemented a contract observation process that enhanced contract monitoring by conducting on-site evaluations of contractor performance and compliance with specific contractual requirements, resulting in more consistent oversight and actionable compliance reporting.

In-Custody Security Operations

- Special Response Team (SRT) conducted 190 "high risk" transports to area courts, hospitals, and other correctional agencies without incident. The SRT also provided security during tactical search operations and increased SRT presence in facilities to deter and reduce response to resistance incidences.
- The Security Intelligence Unit (SIU) conducted 3,431 inmate drug tests. SIU also effectively managed gang and security threat group activities by conducting more than 573 gang related investigations to reduce potential security threats and assist local law enforcement. Additionally, the SIU K-9 unit, with four (4) drug detection K-9s, completed 2,049 K-9 searches, resulting in the discovery and reduction of contraband.

In-Custody Support Operations

- Processed 41,883 inmate bookings and completed 36,393 inmate releases during the 2025 calendar year.
- Transported 39,746 inmates a total of 125,348 miles safely and securely to the Orange County Courthouses and various locations throughout Orange County and the State of Florida.
- Coordinated 80,217 video visitation visits with family members for inmates.

Inmate Administrative Services

- Completed the revalidation of the Florida Risk Assessment instrument in October 2025. The instrument continues to be a valid tool to assist the judiciary in making informed release decisions.
- Implementation of inmate identification via the use of Rapid ID at booking ensuring identification and appropriate record compilation at the earliest point in the booking process.
- Pretrial Services (PTS) Unit screened 37,347 inmates, interviewed 24,204 inmates, and released 389 inmates prior to First Appearance and 2,545 inmates onto Pretrial Release Supervision Program.
- Classification Unit conducted 20,233 initial classifications of inmates to include assignment of custody level and appropriate housing. Information obtained from classification assessments and interviews assist in ensuring the safety of staff and inmates.
- Inmate Records completed 41,876 bookings into the Orange County jail and processed an additional 41,913 releases from the jail.
- Inmate Affairs Law Library Specialists completed 1,497 online legal searches in response to 16,564 inmate legal requests and fulfilled 2,492 inmate notary requests. The substantial increase in activity for the Law Library is due mostly to the onboarding of Smart Communications, which is a tablet/kiosk technology system and provides secure electronic mail to OCCD inmates.

Support Services Division

- The Policy Accreditation and Compliance Unit (PACU) planned and coordinated the FY 2025-26 audits and inspections with multiple local, state, and national level professional organizations to help facilitate the department's goal of maintaining compliance with laws and accreditation standards. PACU enhanced the Internal Inspection Process, which includes planned and coordinated comprehensive quarterly inspections, revisions to policies and procedures as appropriate, and an expanded inspection process that covers all divisions utilizing certified and non-certified staff.
- Logistics completed 948 work orders, 2,356 inmate publications shipments, over 500 inmate contraband returns, and over 600,000 pounds of inmate laundry.

FY 2026-27 Department Objectives:

Corrections Admin/Command

- Continue to modernize aging facilities through ongoing capital improvement projects to enhance the safety and security for both staff and inmates.
- Evaluate and continue working with recommendations issued by the Jail Oversight Commission with emphasis on improving criminal justice case processing, and enhancing medical, mental health, and substance abuse services, while strengthening recruitment and retention strategies.
- Evaluate and pursue opportunities to integrate artificial intelligence (AI) technologies within correctional operations to improve efficiency, safety, and decision-making.

Community Corrections

- Introduce Trauma Informed Care training to remaining CCD staff. This evidence-based training will focus on strategies that promote healing and recovery, foster a supportive and collaborative therapeutic relationship, and empower survivors by respecting their individual needs and engaging collaboratively with their support systems.
- Increase the efficiency of technology by introducing the ability to track offenders receiving re-entry services only.

Fiscal & Operational Support

- Continue to diligently manage the department's fiscal operations to include contract and budget oversight, efficient purchasing and payment processing, secure handling of inmate property and funds, courteous uniform supply and warehouse services, miscellaneous revenue processing, etc.
- Continue to research new technology to streamline daily processes within the division, such as a digital environment for inventory and contracted vendors' technical upgrades.

In-Custody Security Operations

- Continue to provide safe and humane incarceration to pre-sentenced and sentenced offenders, thereby reducing the number undesirable behaviors while in custody.
- Increased customer service through innovative partnerships with community stakeholders and the Citizens of Orange County.
- Continue to provide training and resources for staff with the goal of increased operational readiness and enhanced professional development.

In-Custody Support Operations

- Advance the Capital Improvement Project to expand and modernize the Booking and Release Center (BRC) sally port, screening, and triage areas—enhancing intake capacity, reducing processing times, and improving safety during intake and transfer operations.
- Streamline intake and booking workflows to increase efficiency, reduce risk, and strengthen safety protocols for staff, law enforcement partners, and arrestees.
- Enhance BRC operations by strengthening partnerships with local, state, and federal law enforcement agencies and improving responsiveness to community needs.
- Implement advanced technologies and equipment to improve security, reduce operational risk, and support continuous process improvement.

Inmate Administrative Services

- Implement an electronic file tracking system in Inmate Records.
- Build a knowledgeable and skilled workforce by developing continuing education training for specific work assignments, with focus on job functions and agency needs. This includes supporting succession planning and leadership development by implementing a Career Map within the division.

Support Services Division

- Continue to work in partnership with Facilities Management and the Capital Projects Division to ensure coordination and implementation of major capital projects such as the Corrections Training Center and security upgrades in the Main Facility, Booking and Release Center, and Female Detention Facility.
- PACU will continue to partner with other agencies to gain outside perspectives on accreditation compliance and cooperate with internal divisions to provide systematic evaluation of all areas of agency administration and operations.
- Emergency Management to maintain proactive operational posture to appropriately respond to all emergencies with the potential to impact operational safety and readiness.

Corrections

- Support Orange County Sustainability and Built Environment initiative by using technology for electronic postal mail, grievances, and inmate request forms.




ORANGE
COUNTY
FLORIDA

Corrections

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Community Corrections				
– Average Daily Offenders Supervised		2,190	2,400	2,400
Offenders are individuals in the Community Corrections program and are not housed at the jail.				
– Average Daily Caseload Supervised		2,895	3,000	3,200
Includes the number of persons supervised in the Community Corrections program.				
– Labor Hours Provided in Community		59,915	76,000	76,400
– Fees Collected		$ 738,894	$ 840,000	$ 840,000
In-Custody Security Operations				
– Number of Inmates Booked		39,156	36,000	40,000
– Average Daily Inmate Population Detained by OCCD		3,082	3,340	3,100
Determined by recording the number of inmates housed at the jail at 4 a.m. each day.				
– Average Number of Meals Served Daily		9,675	9,600	9,700
– Inmate Per Diem Cost		$ 154.13	$ 193.04	$ 225.00
– Number of Inmates Transported		39,867	40,000	40,000
Number of Inmates transported between Corrections facilities, the courthouse and other destinations				

Department: Corrections

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 167,037,033	$ 190,861,101	$ 194,435,563	1.9 %
Operating Expenditures	20,516,439	36,100,967	34,701,872	(3.9)%
Capital Outlay	883,507	2,025,290	1,440,240	(28.9)%
Total Operating	**$ 188,436,979**	**$ 228,987,358**	**$ 230,577,675**	**0.7 %**
Capital Improvements	3,436,961	48,661,675	7,090,000	(85.4)%
Other	90,909	0	0	0.0 %
Total Non-Operating	**$ 3,527,870**	**$ 48,661,675**	**$ 7,090,000**	**(85.4)%**
Department Total	**$ 191,964,849**	**$ 277,649,033**	**$ 237,667,675**	**(14.4)%**

Expenditures by Division / Program

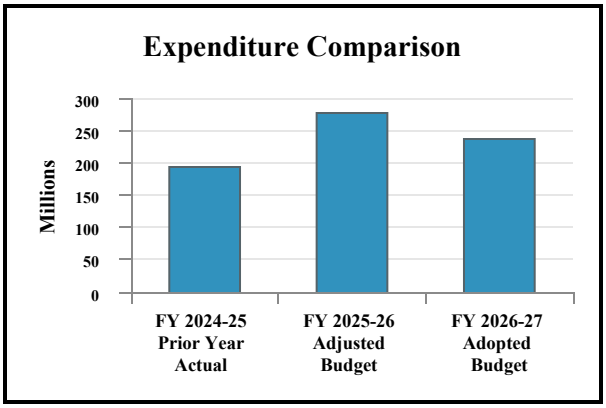
Community Corrections	$ 10,380,544	$ 20,583,791	$ 22,349,851	8.6 %
Corrections Admin / Command	9,067,536	9,945,054	10,742,557	8.0 %
Corrections CIP	3,436,961	48,661,675	7,090,000	(85.4)%
Corrections Support Services	16,079,247	22,338,828	19,539,627	(12.5)%
Fiscal & Operational Support	6,482,809	13,619,390	8,369,090	(38.6)%
In-Custody Security Operations	76,355,069	82,568,644	91,184,844	10.4 %
In-Custody Support Services	54,413,018	62,621,541	60,945,623	(2.7)%
Inmate Administrative Services	15,749,665	17,310,110	17,446,083	0.8 %
Department Total	**$ 191,964,849**	**$ 277,649,033**	**$ 237,667,675**	**(14.4)%**

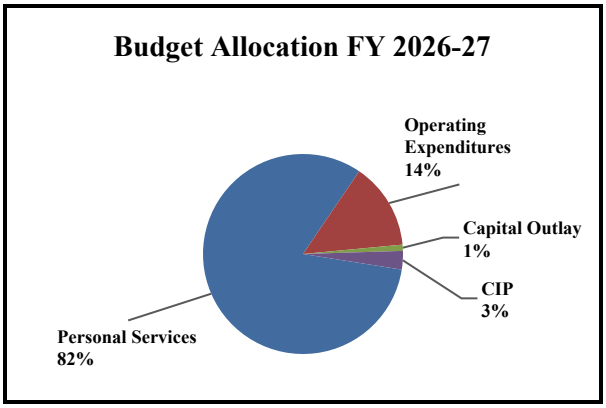
Funding Source Summary

Special Revenue Funds	$ 2,028,686	$ 15,580,588	$ 14,262,930	(8.5)%
General Fund and Sub Funds	186,555,284	217,049,688	216,314,745	(0.3)%
Capital Construction Funds	3,380,879	45,018,757	7,090,000	(84.3)%
Department Total	**$ 191,964,849**	**$ 277,649,033**	**$ 237,667,675**	**(14.4)%**

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

EXPENDITURE HIGHLIGHTS





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

Operating Expenses – The FY 2026-27 operating expense budget decreased by 3.9% or $1.4 million from the FY 2025-26 budget primarily due to the food and dietary contract decreased by 20.3% or $1.4 million, which was a result of the current contract rates and average daily inmate population; the rate is subject to change based on inmate population. Contract services decreased by 18.8% or $964,872, for a total budget of $4.2 million, due to the reductions of one-time contract services and includes funding for security guard services, employment verifications, language interpreter services, and weapon tracking software. The maintenance of buildings, improvements, and grounds is budgeted at $311,825, a 69.0% or $694,716 decrease from FY 2025-26 budget, due to the completion of the administrative area flooring replacements and includes funding for security controls maintenance, facility glass replacements, locksmith equipment, security camera upgrades, and other miscellaneous building maintenance.

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

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 85.4% or $41.6 million from the FY 2025-26 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the FY 2025-26 budget. The budget includes funding for the following projects: Padded Cell Renovations, North and South Perimeter Security Buildings, Booking and Release Center (BRC) Triage Screening Expansion, Horizon Medical Clinic Expansion, and Orange County Corrections Department (OCCD) Improvement to Facilities. Please refer to the detailed Capital Improvements section of this document for a complete listing of projects for the department.

Other – The FY 2026-27 other budget does not reflect the State Criminal Alien Assistance Program (SCAAP) grant reimbursement, which is not known at this point in time. The SCAAP grant reimbursement is based on the amount of available funding, number of applications submitted and then based on facilities' size, inmate population, and budget.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for Corrections comes from the General Fund. The department also receives funding for staff training from the Corrections-Law Enforcement Education Fund and for inmate programs from the Inmate Welfare Fund. Funding for Corrections capital projects comes from the Capital Projects Fund.

The Corrections-Law Enforcement Education and Sheriff-Law Enforcement Education Funds are funded by a $2.50 and $2.00 additional court cost for each violation of a state penal or criminal statute, an Orange County ordinance, or citation for a non- criminal traffic infraction. These funds are equally divided and disbursed, one-half to the Sheriff for training and education of county law enforcement officers and one-half to Corrections for training and education of county corrections staff. The FY 2026-27 estimated revenue from fees for the Corrections-Law Enforcement Education portion is $300,000.

The Inmate Welfare Fund receives revenue from the sale of commissary and personal items to inmates and a portion of booking and subsistence fees collected from inmates. The revenue is remitted from the private commissary provider in the form of sales commissions. This revenue is used to fund various programs for the overall benefit of inmates. Programs include faith-based programs and inmate community re-entry programs. Commissions from commissary sales for FY 2026-27 are estimated at $2.2 million. Additional revenue is received through the collection of inmates booking and subsistence fees. These fees are collected to off-set jail costs and to supplement funding of inmate programs. The one-time booking fee is $6.00 and the daily subsistence fee is $2.25 for FY 2026-27.

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

Division: Community Corrections

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 9,345,307	$ 11,117,014	$ 11,338,177	2.0 %
Operating Expenditures	1,035,237	9,466,777	11,001,400	16.2 %
Capital Outlay	0	0	10,274	0.0 %
Total Operating	**$ 10,380,544**	**$ 20,583,791**	**$ 22,349,851**	**8.6 %**
Total	**$ 10,380,544**	**$ 20,583,791**	**$ 22,349,851**	**8.6 %**
Authorized Positions	**115**	**115**	**115**	**0.0 %**

Division: Corrections Admin / Command

Expenditures by Category

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

Division: Corrections CIP

Expenditures by Category

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

Division: Corrections Support Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 8,471,763	$ 10,578,864	$ 9,861,591	(6.8)%
Operating Expenditures	7,032,742	10,695,067	8,722,769	(18.4)%
Capital Outlay	574,742	1,064,897	955,267	(10.3)%
Total Operating	**$ 16,079,247**	**$ 22,338,828**	**$ 19,539,627**	**(12.5)%**
Total	**$ 16,079,247**	**$ 22,338,828**	**$ 19,539,627**	**(12.5)%**
Authorized Positions	**79**	**79**	**79**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,916,868	$ 9,452,374	$ 4,558,400	(51.8)%
Operating Expenditures	2,565,941	4,028,977	3,775,991	(6.3)%
Capital Outlay	0	138,039	34,699	(74.9)%
Total Operating	**$ 6,482,809**	**$ 13,619,390**	**$ 8,369,090**	**(38.6)%**
Total	**$ 6,482,809**	**$ 13,619,390**	**$ 8,369,090**	**(38.6)%**
Authorized Positions	**49**	**50**	**50**	**0.0 %**

Division: In-Custody Security Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 74,797,161	$ 80,426,202	$ 89,640,568	11.5 %
Operating Expenditures	1,557,908	2,033,533	1,544,276	(24.1)%
Capital Outlay	0	108,909	0	(100.0)%
Total Operating	**$ 76,355,069**	**$ 82,568,644**	**$ 91,184,844**	**10.4 %**
Total	**$ 76,355,069**	**$ 82,568,644**	**$ 91,184,844**	**10.4 %**
Authorized Positions	**732**	**735**	**735**	**0.0 %**

Division: In-Custody Support Services

Expenditures by Category

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

Division: Inmate Administrative Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 15,345,698	$ 16,369,392	$ 16,896,447	3.2 %
Operating Expenditures	403,967	940,718	549,636	(41.6)%
Total Operating	**$ 15,749,665**	**$ 17,310,110**	**$ 17,446,083**	**0.8 %**
Total	**$ 15,749,665**	**$ 17,310,110**	**$ 17,446,083**	**0.8 %**
Authorized Positions	**167**	**167**	**167**	**0.0 %**


ORANGE
COUNTY
FLORIDA

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Corrections Department

The Board of County Commissioners is charged with the responsibility of providing and maintaining correctional facilities for Orange County and for systems that support the facilities and their operations.

	Adopted FY 2026-27
Padded Cell Renovations	$ 1,260,000
North & South Perimeter Security Buildings	1,500,000
BRC Triage Screening Expansion	2,000,000
Horizon Medical Clinic Expansion	2,000,000
OCCD Impr. to Facilities	330,000
Department Total	$ 7,090,000

Funding Mechanism:

Corrections projects are funded in the Miscellaneous Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	285,741	365,259	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	56,082	3,642,918	0	0	0	0	0	0	3,699,000
		Unit Subtotal	**341,823**	**4,008,177**	**0**	**0**	**0**	**0**	**0**	**0**	**4,350,000**
3842	1023	Padded Cell Renovations	0	300,000	1,260,000	0	0	0	0	0	1,560,000
		Unit Subtotal	**0**	**300,000**	**1,260,000**	**0**	**0**	**0**	**0**	**0**	**1,560,000**
4022	1023	Perimeter Security Project	537,993	984,325	0	0	0	0	0	0	1,522,318
		Unit Subtotal	**537,993**	**984,325**	**0**	**0**	**0**	**0**	**0**	**0**	**1,522,318**
4026	1023	Rec Yards/Perimeter Fencing Maintenance	73,499	844,785	0	0	0	0	0	0	918,284
		Unit Subtotal	**73,499**	**844,785**	**0**	**0**	**0**	**0**	**0**	**0**	**918,284**
4027	1023	Video Visitation System Replacement	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	**0**	**800,000**	**0**	**0**	**0**	**0**	**0**	**0**	**800,000**
4028	1023	North & South Perimeter Security Bldgs	275,373	2,624,628	1,500,000	0	0	0	0	0	4,400,001
		Unit Subtotal	**275,373**	**2,624,628**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**4,400,001**
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,935,836	5,417	0	0	0	0	0	0	1,941,253
		Unit Subtotal	**1,935,836**	**5,417**	**0**	**0**	**0**	**0**	**0**	**0**	**1,941,253**
4031	1023	Campus Security Upgrades	7,946,542	9,308,976	0	0	0	0	0	0	17,255,518
		Unit Subtotal	**7,946,542**	**9,308,976**	**0**	**0**	**0**	**0**	**0**	**0**	**17,255,518**
4033	1023	Horizon Renovations	845,068	1,654,932	0	0	0	0	0	0	2,500,000
		Unit Subtotal	**845,068**	**1,654,932**	**0**	**0**	**0**	**0**	**0**	**0**	**2,500,000**
4034	1023	FDC Renovations	275,717	3,124,282	0	0	0	0	0	0	3,399,999
		Unit Subtotal	**275,717**	**3,124,282**	**0**	**0**	**0**	**0**	**0**	**0**	**3,399,999**
4036	1023	Campus-wide Wi-Fi Project	1,404,360	1,895,641	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**1,404,360**	**1,895,641**	**0**	**0**	**0**	**0**	**0**	**0**	**3,300,000**
4037	1023	Jail Management System	0	10,533,000	0	0	0	0	0	0	10,533,000
		Unit Subtotal	**0**	**10,533,000**	**0**	**0**	**0**	**0**	**0**	**0**	**10,533,000**
4040	1023	Corrections Video Visitation Enclosure	98,368	2,151,632	0	0	0	0	0	0	2,250,000
		Unit Subtotal	**98,368**	**2,151,632**	**0**	**0**	**0**	**0**	**0**	**0**	**2,250,000**
		Corrections CIP Subtotal	**13,734,580**	**38,235,795**	**2,760,000**	**0**	**0**	**0**	**0**	**0**	**54,730,373**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
		Unit Subtotal	**0**	**1,500,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**3,500,000**
4032	1023	Corrections Future Expansion Property Acquisition	0	6,452	0	0	0	0	0	0	6,452
		Unit Subtotal	**0**	**6,452**	**0**	**0**	**0**	**0**	**0**	**0**	**6,452**
4038	1023	Horizon Medical Clinic Expansion	0	3,000,000	2,000,000	2,000,000	0	0	0	0	7,000,000
		Unit Subtotal	**0**	**3,000,000**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**7,000,000**
4039	1023	Corrections Training Facility	13,855	2,986,145	0	9,000,000	12,500,000	0	0	0	24,500,000
		Unit Subtotal	**13,855**	**2,986,145**	**0**	**9,000,000**	**12,500,000**	**0**	**0**	**0**	**24,500,000**
		Corrections Expansion Subtotal	**13,855**	**7,492,597**	**4,000,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**35,006,452**
Corrections Other											
4020	1023	Kitchen & Laundry Imp	749	9,056	0	0	0	0	0	0	9,805
		Unit Subtotal	**749**	**9,056**	**0**	**0**	**0**	**0**	**0**	**0**	**9,805**
4024	1023	OCCD Impr. to Facilities	1,743,748	2,924,227	330,000	0	0	0	0	0	4,997,974
		Unit Subtotal	**1,743,748**	**2,924,227**	**330,000**	**0**	**0**	**0**	**0**	**0**	**4,997,974**
		Corrections Other Subtotal	**1,744,497**	**2,933,283**	**330,000**	**0**	**0**	**0**	**0**	**0**	**5,007,779**
		CORRECTIONS SUBTOTAL:	**15,492,933**	**48,661,675**	**7,090,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**94,744,604**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.


ORANGE
COUNTY
FLORIDA

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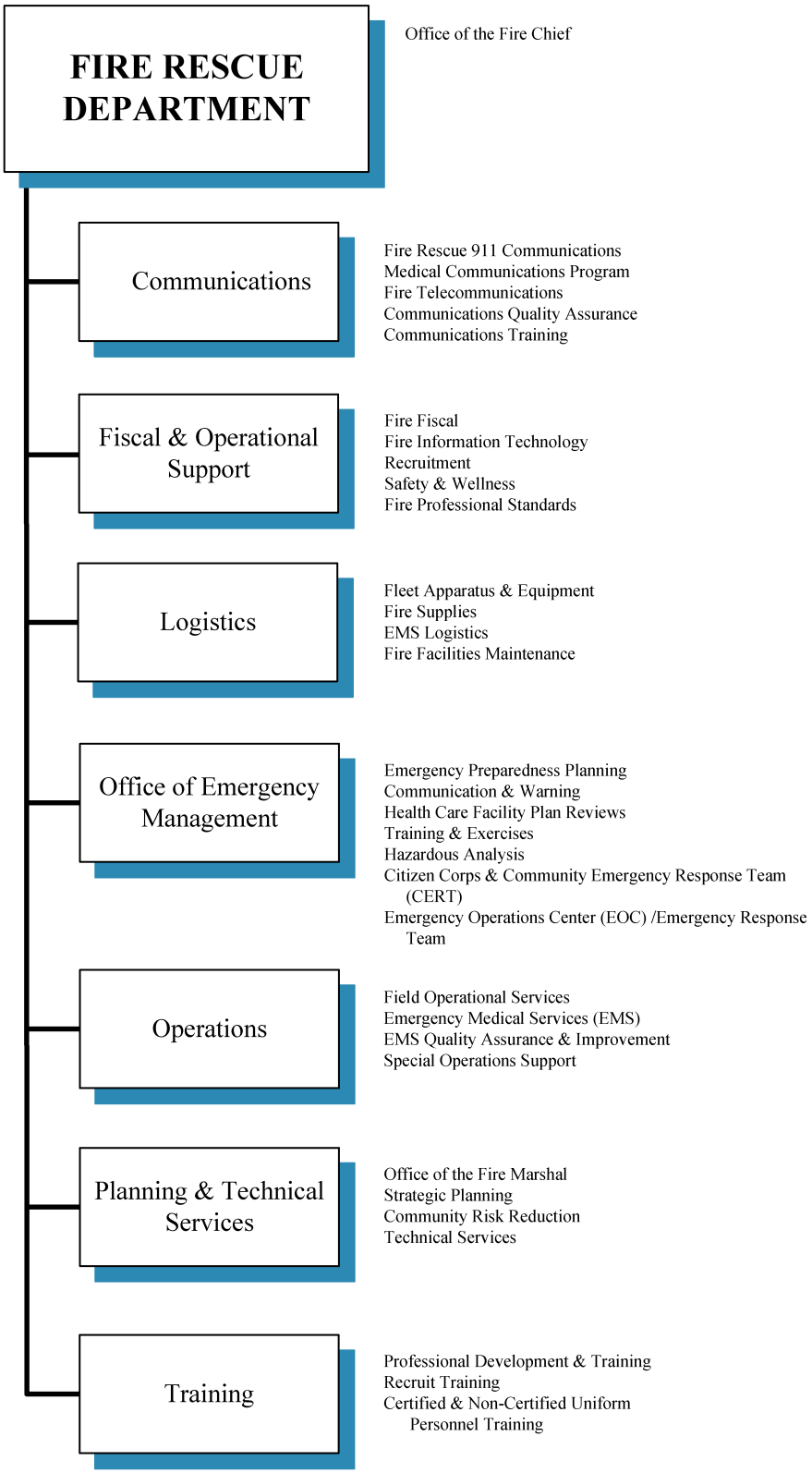
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ORANGE



COUNTY

FLORIDA


FIRE RESCUE DEPARTMENT
Office of the Fire Chief
Communications
Fire Rescue 911 Communications
Medical Communications Program
Fire Telecommunications
Communications Quality Assurance
Communications Training
Fiscal & Operational Support
Fire Fiscal
Fire Information Technology
Recruitment
Safety & Wellness
Fire Professional Standards
Logistics
Fleet Apparatus & Equipment
Fire Supplies
EMS Logistics
Fire Facilities Maintenance
Office of Emergency Management
Emergency Preparedness Planning
Communication & Warning
Health Care Facility Plan Reviews
Training & Exercises
Hazardous Analysis
Citizen Corps & Community Emergency Response Team (CERT)
Emergency Operations Center (EOC) /Emergency Response Team
Operations
Field Operational Services
Emergency Medical Services (EMS)
EMS Quality Assurance & Improvement
Special Operations Support
Planning & Technical Services
Office of the Fire Marshal
Strategic Planning
Community Risk Reduction
Technical Services
Training
Professional Development & Training
Recruit Training
Certified & Non-Certified Uniform Personnel Training

Fire Rescue

Purpose Statement:

The Fire Rescue Department is an all-hazards emergency response agency that protects the public health and safety of Orange County citizens and visitors by providing fire prevention and control, emergency medical response, post-fire services and community emergency management to save lives while reducing property loss and interruption of private and public services. The department coordinates with all emergency response agencies (local, regional, state, and federal) to fulfill its mission through mitigation, planning, response, and recovery.

Program Descriptions:

- The **Communications Division** is the comprehensive emergency communications Public Safety Answering Point (PSAP) for the department's emergency telecommunications, radio telecommunications, and Computer-Aided Dispatch (CAD) system and is an Accredited Center of Excellence (ACE), determined by the International Academies of Emergency Dispatch. Situated within the Emergency Communications Center (ECC), the division's largest workgroup delivers public safety dispatch services for the Orange County Fire Rescue Department (OCFRD) and four (4) municipalities pursuant to contractual agreements. Services include the processing emergency and non-emergency calls, providing lifesaving medical instructions via telephone to callers in need, coordinating the dispatch and deployment of field apparatus, managing hospital emergency room and Emergency Medical Services (EMS) Medical Director availability across the county, coordinating patient flow during any Mass Casualty Incidents (MCI) in the county, and functioning as the liaison between Orange County and the State Warning Point for all major incidents. The Telecom section oversees the design, implementation, administration, and maintenance of fire station alerting systems in addition to agency-wide support for dial tone service, mobile devices, Dispatch Consoles, and Land Mobile Radios (LMR).
- The **Fiscal & Operational Support Division** is comprised of the administration functions, which oversees the fiscal element and has the overall financial responsibility for all divisions within the department. This division also manages all promotional processes within the department, including career planning, recruitment, and the funding for IT equipment. The department's safety and wellness programs and public information services are also managed by this workgroup.



- The **Logistics Division** is responsible for the sustainable procurement of equipment and medications, the maintenance of over 50 fire stations and department facilities, and the department's fleet maintenance program. In addition, the division is accountable for the strategic planning for facility capital investments, researching industry products, vehicle specification and acquisition, building construction, building renovation, and all material supply needs for the effective operations of the entire department.
- The **Office of Emergency Management (OEM) Division** is responsible for the protection of life and property through countywide incident coordination and the development of the Comprehensive Emergency Management Program (CEMP). This program consists of actions and activities that help prevent loss from, prepare for, respond to, recover from, and mitigate the effects of disasters and/or emergencies from all hazards (natural, technological, and human-caused) within Orange County.
- The **Operations Division** responds to emergency incidents with highly trained, multi-role personnel who are both firefighters and Paramedics/Emergency Medical Technicians (EMTs). This division is responsible for prehospital emergency patient care, and fire suppression services throughout Orange County. The division also provides specialized technical rescue services to address complex incidents involving vehicle and machinery entrapments, structural collapse, confined space emergencies, below grade and high-angle incidents, and water emergencies. Additionally, it has mutual aid agreements and first response arrangements with neighboring municipalities. Beyond emergency services, the Operations Division engages in public education, distributing smoke alarms and pool alarms, conducting pre-incident planning, offering blood pressure screenings, and attending events.

- The **Planning and Technical Services Division** delivers strategic business and operational planning, data intelligence, fire prevention code enforcement, and technical support services to the department and community. The division also oversees the Office of the Fire Marshal, which enforces the Florida Fire Prevention Code and other related statutes and ordinances via existing occupancy, new construction, and special event design construction and operational design review and inspections. Strategic Planning is responsible for data collection, analysis, distribution, and presentation that guides policy development. Additionally, Strategic Planning functions to ensure continuity of the Fire Department's professional credentialing by the Commission of Fire Accreditation International accreditation and its Public Protection Classification Class 1 rating by Verisk Analytics and the Insurance Services Office (ISO).
- The **Training Division** develops, delivers, and evaluates comprehensive workforce development programs that support the operational readiness and professional growth of Fire Rescue Department personnel throughout their careers, from initial Firefighter training through technical skills and officer development courses. The division oversees recruit Firefighter academies, prospective Firefighter orientation programs, field training, leadership academies, technical rescue and specialty programs, EMS primary and continuing education, instructor development, and regulatory compliance training. Based at the county's state-of-the-art Fire Training Center, the division manages state-certified firefighter training programs, promotes organizational excellence through standardized curriculum development, and partners with internal and external agencies to prepare personnel for today's complex emergency response environment while building the next generation of leaders.

FY 2025-26 Major Accomplishments:

Communications

- Upgraded all shoulder microphones to the Motorola XVE model, which can withstand temperatures of 500°F for up to five (5) minutes and contain the loudest speaker ever produced.
- Provided to all field personnel the Motorola APX 6000 radio, which improves communication for first responders in extreme and high-noise environments.
- Successfully re-established and hosted two (2) formal Alarms-in-Progress (AIP) Training Academies to prepare dispatchers for high-priority alarm calls through scenario-based learning and performance evaluations.
- Equipped all fire stations with the new Motorola multi-unit radio battery chargers, which allows up to six (6) two-way radios to charge simultaneously.
- Introduced new software to develop and implement a comprehensive mapping training module.
- Completed work for the Disaster Recovery Site remodel, with installation scheduled for the end of hurricane season.
- Developed a redundant real-time backup disaster recovery architecture to reduce the risk of service disruption.
- Successfully completed 10 public awareness events, further expanding our community outreach and engagement efforts.
- Successfully hosted two (2) Call-Take Academies, a 16-week program to train dispatchers.

Fiscal & Operational Support

- Processed over 79,000 EMS transports for billing and collected over $30 million in EMS Transport Revenue.
- Provided strong fiscal management, multi-year budget forecasting, and operational support.
- Continued oversight of the Existing Occupancy Inspection Program billing expansion.

Logistics

- Completed Phase 1 of the security camera initiative, which included the installation of 15 security cameras at fire stations to monitor station grounds and parking areas.
- Completed remodeling projects to modernize the dining and kitchen facilities at Fire Stations 70, 28, 63, and 34.
- Took the initial steps toward becoming an Independent Service Provider (ISP) for laundering structural personal protective equipment (PPE) by acquiring the department's first water softener system.
- Completed design review process for restroom renovation projects at Fire Stations 34, 36, and 76.
- Completed design review process for the new Fire Station 31 and advanced the project to the construction phase.
- Completed construction projects for Fire Stations 32 and 80.
- Upgraded backup generators at Fire Stations 30, 53, 71, 77, and 83 to enhance emergency power reliability and ensure operational readiness during hurricane season.
- Continued implementation of the Perfluoroalkyl and polyfluoroalkyl substances (PFAS) free firefighter protective gear initiative by initiating a turnout gear trial with the goal to reduce exposure to harmful "forever chemicals" linked to cancer and other serious side effects.
- Completed the installation of the Ward No Smoke 2 filter systems on emergency response units, helping to reduce carcinogen exposure from diesel exhaust.

- Relocated the Self-Contained Breathing Apparatus (SCBA) Shop to the former Fire Station 80 building, providing additional space to support the Fire Rescue Department's growing operational needs.
- Deployed replacements for seven (7) Battalion Chief vehicles, two (2) Aerial Platforms, three (3) Facilities Technician vehicles, and one (1) inter-facility mail delivery vehicle.

Office of Emergency Management

- Received and managed $1.24 million in emergency management grant funding to continue preparing for threats and hazards to our community.
- Participated in five (5) large-scale community exercises covering a variety of hazards including tornadoes, cyber threats, hurricanes, protests and mass violences such as responding to active shooter events.
- Conducted 18 training sessions and 24 outreach presentations providing disaster preparedness information to community groups, leadership, businesses, and partners, reaching over 1,300 residents.
- Reviewed comprehensive emergency plans for 248 health care facilities, including hospitals, stand-alone emergency departments, surgery centers, nursing homes, and assisted living facilities, to ensure safety and maintain compliance in preparation for any major emergency that could affect their facility.
- Provided four (4) health care facility workshop sessions for executive directors/administrators to facilitate continued education and partnership.
- Hosted the 2026 Orange County Hurricane Expo with over 600 attendees and 58 vendors. The Office of Emergency Management (OEM) distributed weather radios, preparedness guides, and first aid kits to residents. This event is held to prepare our Orange County residents to be prepared for impacts caused by a hurricane.
- Partnered with Duke Energy for a $19,875 grant to purchase 38 portable pop-up chargers, which strengthen emergency preparedness at shelters by ensuring reliable access to mobile device charging during power outages and emergencies.
- Managed the 2024 Edward Byrne Memorial Justice Grant for Public Safety in the amount of $383,673.
- Managed the Public Assistance Grant reimbursement process related to Hurricane Ian with all projects estimated around $19.4 million.
- Managed the Public Assistance Grant reimbursement process related to Hurricane Milton with all projects estimated at around $11.5 million.
- Coordinated all activities of The Local Mitigation Strategy (LMS) Working Group. Developed and submitted a list of high-priority mitigation project requests to be funded under the $21 million Hazard Mitigation Grant Program (HMGP). Hurricane Milton HMGP was allocated $18,356,165.00.
- Advanced to year three (3) of the Emergency Management Accreditation Program (EMAP) Continuous Improvement Program through implementation of national standards and internal program development.

Operations

- Purchased two (2) new 24-foot dive boat platforms to enhance the department's water rescue and dive response capabilities. The vessels will provide increased operational capacity on the county's large chain-of-lakes systems, improving access, response capability, and support for dive, search, and water rescue incidents.
- Completed the outfitting of all 52 suppression units with dive equipment to expand the availability of dive rescue services throughout the county. This equipment allows qualified dive personnel assigned to suppression units to have immediate access to essential dive equipment, improving response coverage and reducing response times for water emergencies.
- Purchased SEEK Thermal Imaging cameras for every Self-Contained Breathing Apparatus (SCBA), allowing crew members to see in smoke-filled, low-visibility environments, improving individual firefighter safety.
- Hosted the Orange County Paramedic Preceptor Academy, providing over 6,800 hours of training to 76 attendees from 7 agencies within Orange County.
- Purchased multiple advanced hazmat monitors funded by the Urban Areas Security Initiative (UASI) and the State Homeland Security Grant Programs (SHSGP).
- Participated with local partners in Active Shooter Hostile Event Response (ASHER) Large Scale Drills at Orange County Schools and local businesses.
- Continued to expand the Unmanned Aerial Vehicle Program, providing incident commanders with enhanced situational awareness at complex incident operations.
- Expanded a pre-hospital whole blood program to increase the survivability of patients who experience blood loss from a traumatic injury. Since its inception, the Fire Rescue Department has provided 172 units of whole blood to 144 patients.
- Conducted compliance reviews and implemented new access and security controls for narcotic medications, ensuring compliance with local policies and procedures, as well as state and federal laws.
- Worked with the Office of the Medical Director to improve the preparation and response to large gathering events.

Planning & Technical Services

- Conducted over 44,800 Fire Prevention Code Inspections, including:
    - 11,800 New Construction, Fire Protection System, Use Permit, and Tent Permit Inspections
    - 33,000 Existing Occupancy Inspections
- Completed 12,700 plans reviews and issued 17,800 permits.
- Oversaw the annual testing and compliance of 26,800 fire hydrants.
- Completed over 2,200 Trade Show and Special Event Inspections.
- Continued process of expanding Existing Occupancy inspection services to align with Florida Fire Prevention Code requirements.
- Continued expanding the Community Risk Reduction program to deliver fire prevention education to all age groups including Seniors and modified the program as needed based on identified risks in the community.
- Continued improving the Car Seat Inspection program by adding certified Car Seat Technicians.
- Continued increasing the Fire Station Open House program through additional open houses and messaging to the community.
- Completed a future Fire Station Location Study to guide property acquisition and project budgets.

Training

- Established the new Training Division to centralize recruit training, advanced specialized training, workforce development, leadership education, instructor development, and continuing professional education under a unified organizational structure supporting more than 1,700 people.
- Launched the region's newest State Certified Training Center and expanded the State Certified Firefighter Training Program capacity, certifying 70 Firefighters.
- Trained 101 new personnel in the Recruit Firefighter Orientation Academy.
- Hosted the State Mobile Exercise for Urban Rescue Task Forces, with attendees from across the state of Florida and international observers.
- Hosted the statewide Incident Management Team tabletop exercise.
- Hosted the Florida Fire Chief's Association State Conference with attendees from across the state.
- Partnered with EMS World Expo, hosting EMS providers from around the world.
- Partnered with Valencia College to allow their continuation of hosting training programs for new Firefighters and advanced firefighter training opportunities.

FY 2026-27 Department Objectives:

Communications

- Submit the dual re-accreditation package for both Emergency Medical Dispatch (EMD) and Emergency Fire Dispatch (EFD) through the International Academy of Emergency Dispatch in October 2026.
- Seek to integrate additional AI technology and software across all sections of the Communications Division to improve operational performance.
- Implement Genesis PULSE software, a powerful all-in-one tool that promises to enhance our operations with live vehicle tracking, weather, recording and replay capabilities, reporting with analytics, partnerships, a mobile app with WAZE integration, and much more. This software is reliant on portable radios with active GPS capability, which the department is currently working to obtain.
- Recruit and certify an additional 10 Communications Training Officers (CTOs) to strengthen the training program.
- Facilitate quarterly professional development workshops for CTOs to enhance instructional skills, encourage collaboration, and maintain consistency in training practices across all shifts and divisions.
- Purchase additional Motorola APX Next XE radios, which are designed for high heat, heavy water exposure, dust, and impact, to expand the inventory for emergency deployments.
- Complete Disaster Recovery Site remodel and upgrade work.
- Create a Communications/Dispatch Module to add to the OCFRD "IGNITE" Girls Fire Camp.

Fiscal & Operational Support

- Assist in future budgeting needs to include managing impacts of possible property tax legislation implementation.
- Continue to provide operational support to all divisions and keep fire administration briefed on department expenditures and revenues.

Logistics

- Launch Phase II of the Fire Station Security Camera Initiative with the goal of installing an additional 23 security cameras at fire stations throughout the county to enhance firefighter safety and facility security.
- Continue the stainless-steel kitchen modernization initiative by expanding the program to include five additional fire stations.

- Continue progress toward achieving Independent Service Provider (ISP) status by purchasing and installing an industrial-sized water heater to maintain the required 104°F water temperature required for structural personal protective equipment (PPE) laundering.
- Receiving, equipping, and deploying replacement apparatus for two (2) Squads, three (3) Engines, 13 Rescues, one (1) Tanker, and five (5) Woods Trucks.
- Continue to manage future fire station projects, including new Fire Station 78, and replacement Fire Stations 31 and 48.
- Acquiring nine (9) new LifePak-15 cardiac monitor/ defibrillator devices and 40 new Stryker Power load patient cots.
- Enhance fire station security by installing proxy badge readers at Fire Stations 40 and 41 to improve controlled access and personnel safety.
- Continue implementation of the Clean Cab initiative by expanding contamination reduction measures in frontline apparatus and installing new gear storage sheds to relocate firefighters' structural PPE from apparatus bays.

Office of Emergency Management

- Maintain current accreditation through The Emergency Management Accreditation Program (EMAP) by successfully completing Year Three (3) requirements and advancing into Year Four (4) of the Continuous Improvement Program.
- Finalize and submit the Orange County Comprehensive Emergency Management Plan (CEMP) to Florida Division of Emergency Management for approval and subsequent adoption by the BCC.
- Continue to provide basic and advanced training opportunities in All-Hazards Incident Management to a wide variety of stakeholders.

Operations

- Continue to train and certify additional Firefighters to become state certified Paramedics to enhance life-saving service delivery to the community.
- Continue to train Paramedics and Emergency Medical Technicians on High-Performance CPR to increase the chance of survivability for patients in cardiac arrest.
- Continue leadership roles in Florida Urban Search and Rescue Task Force 4 (FL-TF4) and provide personnel for statewide and national events.

Planning & Technical Services

- Continue to expand the Community Risk Reduction Services programming to deliver training to more community members.
- Continue to monitor the expanded Existing Occupancy Inspection Program’s alignment with Florida Fire Prevention Code requirements.
- Manage studies on alternative staffing models and alternative funding mechanisms.
- Continue to provide statistical reports that allows for data driven decision making.

Training

- Continue to host Command School Academies for supervisor development.
- Continue to provide opportunities to citizens in our community with a pathway to become state certified Firefighters, EMTs, and Paramedics.
- Expand advanced leadership training for company officers.
- Continue to expand on developing partnerships with business, schools, and churches for future Active Shooter Hostile Event Response (ASHER) Training.

Fire Rescue

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Office of Emergency Management				
– Number of Citizens Trained		713	1,000	1,000
Citizens are trained on disaster preparedness and basic response skills such as fire safety and first aid.				
Fire Communication				
– Total Number of 911 Calls Received		129,178	130,000	130,000
National Fire Protection Association (NFPA1221 Standard)				
– % of 911 Calls Answered in 15 Seconds		97%	95%	95%
(NFPA1221 Standard)				
– Emergency Medical Dispatch Protocol Compliance		97%	95%	95%
International Academy of Emergency Dispatch (IAED)				
– % of Incidents Dispatched in 60 Seconds		86%	90%	90%
(NFPA1221 Standard)				
Fire Logistics Division				
– % of Other Vehicles* PM Meeting Completion Time Standards		62%	100%	100%
**Vehicles are Emergency Vehicles excluding Fire Engines; PM or Preventive Maintenance*				
– % of Fire Engine PM Meeting Completion Time Standards		88%	90%	90%
Fire Operations				
– Total Number of Fire Service Alarms		38,304	34,000	34,000
– Total Number of EMS Alarms		103,009	107,000	107,000
– Number of Units Responding to Incidents		300,502	305,000	305,000
– % Compliance w/ Unit Turn Out Time in 80 Sec. for Fire Calls		74%	90%	90%
– *Emergency response standard is based on the Orange County Comprehensive Plan*				
– % Compliance w/ Unit Turn Out Time in 60 Sec. for EMS Calls		63%	90%	90%
Emergency response standard is based on the Orange County Comprehensive Plan.				
– % Compliance w/ First Unit Arrival Time in 7 Min. Urban Low Travel		58%	90%	90%
– % Compliance w/ First Unit Arrival Time in 5 Min. Urban High Travel		31%	90%	90%
– % Compliance w/ First Unit Arrival Time in 13 Min. Rural Low Travel		33%	90%	90%
– % Compliance w/ First Unit Arrival Time in 9 Min. Rural High Travel		63%	90%	90%
Fire Planning & Technical Services				
– Total Number of Plans Reviewed		12,941	16,000	16,000
– % of New Constr. Plans Review Completed in 21 Days		96%	90%	90%
– % of Interior Alterations Plans Review Completed in 7 days		97%	90%	90%
– % of Fire Protection Sys. Plans Review Completed in 10 Days		91%	90%	90%

Department: Fire Rescue

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 220,419,615	$ 326,051,828	$ 334,850,325	2.7 %
Operating Expenditures	64,106,663	87,448,459	87,362,281	(0.1)%
Capital Outlay	13,014,699	48,941,667	16,241,108	(66.8)%
Total Operating	**$ 297,540,977**	**$ 462,441,954**	**$ 438,453,714**	**(5.2)%**
Capital Improvements	$ 37,231,382	$ 66,476,302	$ 10,780,000	(83.8)%
Debt Service	526,540	529,256	235,814	(55.4)%
Reserves	0	80,372,529	85,595,819	6.5 %
Total Non-Operating	**$ 37,757,922**	**$ 147,378,087**	**$ 96,611,633**	**(34.4)%**
Department Total	**$ 335,298,899**	**$ 609,820,041**	**$ 535,065,347**	**(12.3)%**

Expenditures by Division / Program

Fire Communication	$ 8,876,561	$ 16,701,939	$ 15,289,014	(8.5)%
Fire Logistics Division	79,105,278	156,885,319	100,144,973	(36.2)%
Fire Operations	193,000,275	287,622,658	291,994,123	1.5 %
Fire Planning & Technical Services	8,859,632	14,664,526	15,518,111	5.8 %
Fire Training	7,738,911	9,442,882	8,352,951	(11.5)%
Fiscal & Operational Support	35,510,341	121,844,378	101,799,173	(16.5)%
Office of Emergency Management	2,183,931	2,633,639	1,942,302	(26.3)%
State Fire Control	23,970	24,700	24,700	0.0 %
Department Total	**$ 335,298,899**	**$ 609,820,041**	**$ 535,065,347**	**(12.3)%**

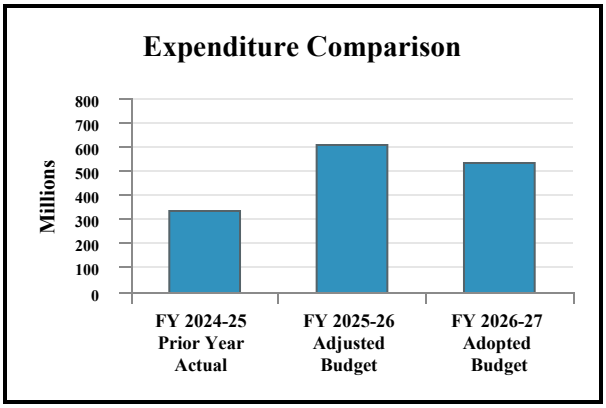
Funding Source Summary

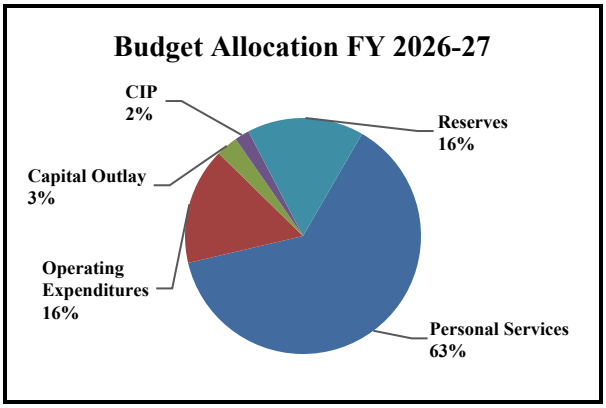
Special Revenue Funds	$ 326,031,651	$ 583,647,325	$ 526,037,779	(9.9)%
General Fund and Sub Funds	1,944,003	2,515,300	2,185,068	(13.1)%
Capital Construction Funds	7,323,245	23,657,416	6,842,500	(71.1)%
Department Total	**$ 335,298,899**	**$ 609,820,041**	**$ 535,065,347**	**(12.3)%**

Authorized Positions

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

EXPENDITURE HIGHLIGHTS





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

34 New Positions FY 2026-27

8th Battalions – eight (8) positions:

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

Fire Station #78 – 26 positions:

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

Operating Expenses – The FY 2026-27 operating expenses budget decreased by 0.1% or $86,178 from the FY 2025-26 budget primarily caused by a 30.2% or $2.7 million decrease in the clothing and wearing apparel budget, reflecting fewer anticipated purchases of perfluoroalkyl and polyfluoroalkyl substances (PFAS) free bunker gear replacements in FY 2026-27, total budget is $6.1 million. Equipment less than $5,000 decreased by 24.1% or $1.3 million, for a total budget of $4.2 million, due to a reduction in one-time purchases for equipment needed to outfit new heavy apparatus; this budget also funds appliances for fire stations. Contract services decreased by 29.2% or $1.2 million, for a total budget of $2.8 million, and includes funding for payments to third party billing companies related to the Office of the Fire Marshal (OFM) inspections, Emergency Medical Services (EMS), and Public Emergency Medical Transportation Program (PEMT). It also funds other necessary programs and security guard contracts for Headquarters, the Emergency Operations Center (EOC), and the 911 call center. Indirect costs increased by 33.3% or $750,000, for a total budget of $3.0 million, to better align with actual indirect costs, which currently are at $14.2 million per the cost allocation study prepared by an outside consultant.

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

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 83.8% or $55.7 million from the FY 2025-26 budget. The majority of the decrease was due to the timing of re-budgets for capital projects from the FY 2025-26 budget. This budget includes funding to continue capital projects such as: Fire Station #78 (Boggy Creek), Fire Station #31 (Dr. Phillips), and Facilities Management Projects to maintain and update Fire Rescue facilities. Please refer to the detail Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service - The FY 2026-27 debt services budget decreased by 55.4% or $293,422 and is for capital leases principal and interest payments.

Reserves – The FY 2026-27 reserves budget includes an MSTU reserve level of $49.6 million. The Fire Impact Fee fund reserves is budgeted at $6.0 million for FY 2026-27.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for Fire Rescue is derived from Special Revenue Funds. Unincorporated ad valorem revenue is the largest revenue source for the Fire Rescue Department and increased by $26.8 million or 7.6% to $378.1 million in FY 2026-27, which is approximately 91.4% of total revenues received (excludes non-revenues such as fund balance). Fees, service charges, and other revenues make up approximately 8.6% of total revenues. These sources include Emergency Medical Services (EMS) transport service fees, false alarm fees, hazardous material recovery fees, and Fire Marshal fees. Collectively, these revenues support the continued delivery of essential public safety and emergency response services. For FY 2026-27, EMS Transport fees are budgeted at $33.0 million, which is an increase of 5.9% or $1.9 million over the FY 2025-26 budget. All fees for services, including the Office of the Fire Marshal, increased by 2.7% and EMS Transport fees increased by 2.82%, as dictated by the Consumer Price Index (CPI).

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

Capital Construction Funds are supported by county ad valorem capital construction funds and commercial and residential Fire Impact fees, which are budgeted at $2.0 million to fund Fire Rescue capital expenses.

Division: Fire Communication

Expenditures by Category

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

Division: Fire Logistics Division

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 5,271,323	$ 6,569,816	$ 6,862,925	4.5 %
Operating Expenditures	26,960,292	40,983,042	35,865,178	(12.5)%
Capital Outlay	10,256,705	42,897,377	12,438,269	(71.0)%
Total Operating	**$ 42,488,320**	**$ 90,450,235**	**$ 55,166,372**	**(39.0)%**
Capital Improvements	$ 36,383,858	$ 66,013,975	$ 10,780,000	(83.7)%
Debt Service	233,100	233,101	233,101	0.0 %
Reserves	0	188,008	33,965,500	17,966.0 %
Total Non-Operating	**$ 36,616,958**	**$ 66,435,084**	**$ 44,978,601**	**(32.3)%**
Total	**$ 79,105,278**	**$ 156,885,319**	**$ 100,144,973**	**(36.2)%**
Authorized Positions	**51**	**61**	**61**	**0.0 %**

Division: Fire Operations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 189,959,166	$ 283,721,138	$ 290,173,473	2.3 %
Operating Expenditures	2,667,509	3,774,004	1,708,650	(54.7)%
Capital Outlay	373,600	127,516	112,000	(12.2)%
Total Operating	**$ 193,000,275**	**$ 287,622,658**	**$ 291,994,123**	**1.5 %**
Total	**$ 193,000,275**	**$ 287,622,658**	**$ 291,994,123**	**1.5 %**
Authorized Positions	**1,349**	**1,374**	**1,410**	**2.6 %**

Division: Fire Planning & Technical Services

Expenditures by Category

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

Division: Fire Training

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 4,635,650	$ 5,423,396	$ 5,612,579	3.5 %
Operating Expenditures	1,918,973	2,388,098	2,264,580	(5.2)%
Capital Outlay	890,848	1,337,946	475,792	(64.4)%
Total Operating	**$ 7,445,471**	**$ 9,149,440**	**$ 8,352,951**	**(8.7)%**
Debt Service	$ 293,440	$ 293,442	$ 0	(100.0)%
Total Non-Operating	**$ 293,440**	**$ 293,442**	**$ 0**	**(100.0)%**
Total	**$ 7,738,911**	**$ 9,442,882**	**$ 8,352,951**	**(11.5)%**
Authorized Positions	**25**	**25**	**23**	**(8.0)%**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,736,169	$ 3,881,012	$ 3,938,272	1.5 %
Operating Expenditures	30,923,197	36,468,400	44,636,822	22.4 %
Capital Outlay	850,975	1,307,732	1,591,047	21.7 %
Total Operating	**$ 35,510,341**	**$ 41,657,144**	**$ 50,166,141**	**20.4 %**
Debt Service	$ 0	$ 2,713	$ 2,713	0.0 %
Reserves	0	80,184,521	51,630,319	(35.6)%
Total Non-Operating	**$ 0**	**$ 80,187,234**	**$ 51,633,032**	**(35.6)%**
Total	**$ 35,510,341**	**$ 121,844,378**	**$ 101,799,173**	**(16.5)%**
Authorized Positions	**25**	**26**	**26**	**0.0 %**

Division: Office of Emergency Management

Expenditures by Category

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

Division: State Fire Control

Expenditures by Category

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


ORANGE
COUNTY
FLORIDA

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Fire Rescue Department

The Fire Rescue Department annually evaluates equipment and facility needs, and recommends funding for projects to provide for the public safety of the citizens of Orange County.

	Adopted FY 2026-27
Fire Station #78 (Boggy Creek)	4,000,000
Facilities Management	6,000,000
Fire Station #31 (Dr. Phillips)	780,000
Department Total	$ 10,780,000

Funding Mechanism:

Funding for projects that are not specifically growth-related is derived from the Orange County Fire MSTU (1009), and Miscellaneous Capital Projects Fund (1023). Projects that can be identified as providing for growth-related needs may use funding from Fire Impact Fees (1046) collected from building permits issued for new construction.

Operating expenses associated with Fire Rescue capital projects consist of personnel to staff new fire stations, vehicle maintenance on new rescue units, maintenance on equipment, and general facility maintenance.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0606	1009	Fire Station #49 - Horizon's West	0	2,000,000	0	0	0	6,500,000	1,500,000	0	10,000,000
	1046	Fire Station #49 - Horizon's West	0	0	0	0	0	5,000,000	3,150,000	0	8,150,000
		Unit Subtotal	**0**	**2,000,000**	**0**	**0**	**0**	**11,500,000**	**4,650,000**	**0**	**18,150,000**
0626	1009	Fire Station #57 - Orange County Convention Center	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**0**	**5,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,000**
0627	1009	FD Logistical Staging Center	0	1,000,000	0	0	0	2,500,000	2,500,000	1,250,000	7,250,000
		Unit Subtotal	**0**	**1,000,000**	**0**	**0**	**0**	**2,500,000**	**2,500,000**	**1,250,000**	**7,250,000**
0661	1009	Fire Station #78 (Boggy Creek)	11,840	11,988,160	4,000,000	0	0	0	0	0	16,000,000
		Unit Subtotal	**11,840**	**11,988,160**	**4,000,000**	**0**	**0**	**0**	**0**	**0**	**16,000,000**
0662	1009	Fire Station #73 (Taft)	0	5,100,000	0	0	0	4,012,500	5,512,500	0	14,625,000
		Unit Subtotal	**0**	**5,100,000**	**0**	**0**	**0**	**4,012,500**	**5,512,500**	**0**	**14,625,000**
0727	1023	INVEST - Training Facility	14,233,795	2,641,496	0	0	0	0	0	0	16,875,292
		Unit Subtotal	**14,233,795**	**2,641,496**	**0**	**0**	**0**	**0**	**0**	**0**	**16,875,292**
0771	1009	Enhance CAD	2,007,260	457,738	0	0	0	0	0	0	2,464,998
		Unit Subtotal	**2,007,260**	**457,738**	**0**	**0**	**0**	**0**	**0**	**0**	**2,464,998**
0772	1009	Facilities Management	4,811,459	9,174,696	6,000,000	6,000,000	4,000,000	4,000,000	4,000,000	0	37,986,155
	1023	Facilities Management	4,837,327	2,767,381	0	0	0	0	0	0	7,604,708
		Unit Subtotal	**9,648,786**	**11,942,077**	**6,000,000**	**6,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**0**	**45,590,863**
0798	1046	Fire Station #32 (Orange Lake)	687,628	843,096	0	0	0	0	0	0	1,530,724
	5896	ARP1-RR Fire Station #32	8,151,212	130,825	0	0	0	0	0	0	8,282,037
		Unit Subtotal	**8,838,840**	**973,921**	**0**	**0**	**0**	**0**	**0**	**0**	**9,812,761**
0803	1023	EOC Renovations	2,734,338	4,589	0	0	0	0	0	0	2,738,927
		Unit Subtotal	**2,734,338**	**4,589**	**0**	**0**	**0**	**0**	**0**	**0**	**2,738,927**
0804	1009	Fire Station #31 (Dr. Phillips)	0	7,000,000	0	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	39,248	5,660,752	780,000	0	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,792,052	52,850	0	0	0	0	0	0	1,844,901
		Unit Subtotal	**1,831,300**	**12,713,602**	**780,000**	**0**	**0**	**0**	**0**	**0**	**15,324,901**
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,467,321	473,807	0	0	0	0	0	0	6,941,129
		Unit Subtotal	**6,467,321**	**473,807**	**0**	**0**	**0**	**0**	**0**	**0**	**6,941,129**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
0808	1046	Fire Station #48 (Avalon & Lake Ingrim)	1,741,055	10,981,287	0	0	0	0	0	0	12,722,343
		Unit Subtotal	**1,741,055**	**10,981,287**	**0**	**0**	**0**	**0**	**0**	**0**	**12,722,343**
8640	5896	ARP1-RR Fire Heavy Equipment	17,150,239	1,199,625	0	0	0	0	0	0	18,349,864
		Unit Subtotal	**17,150,239**	**1,199,625**	**0**	**0**	**0**	**0**	**0**	**0**	**18,349,864**
		FIRE RESCUE SUBTOTAL:	**64,664,776**	**66,476,302**	**10,780,000**	**6,000,000**	**4,000,000**	**22,012,500**	**16,662,500**	**1,250,000**	**191,846,078**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.


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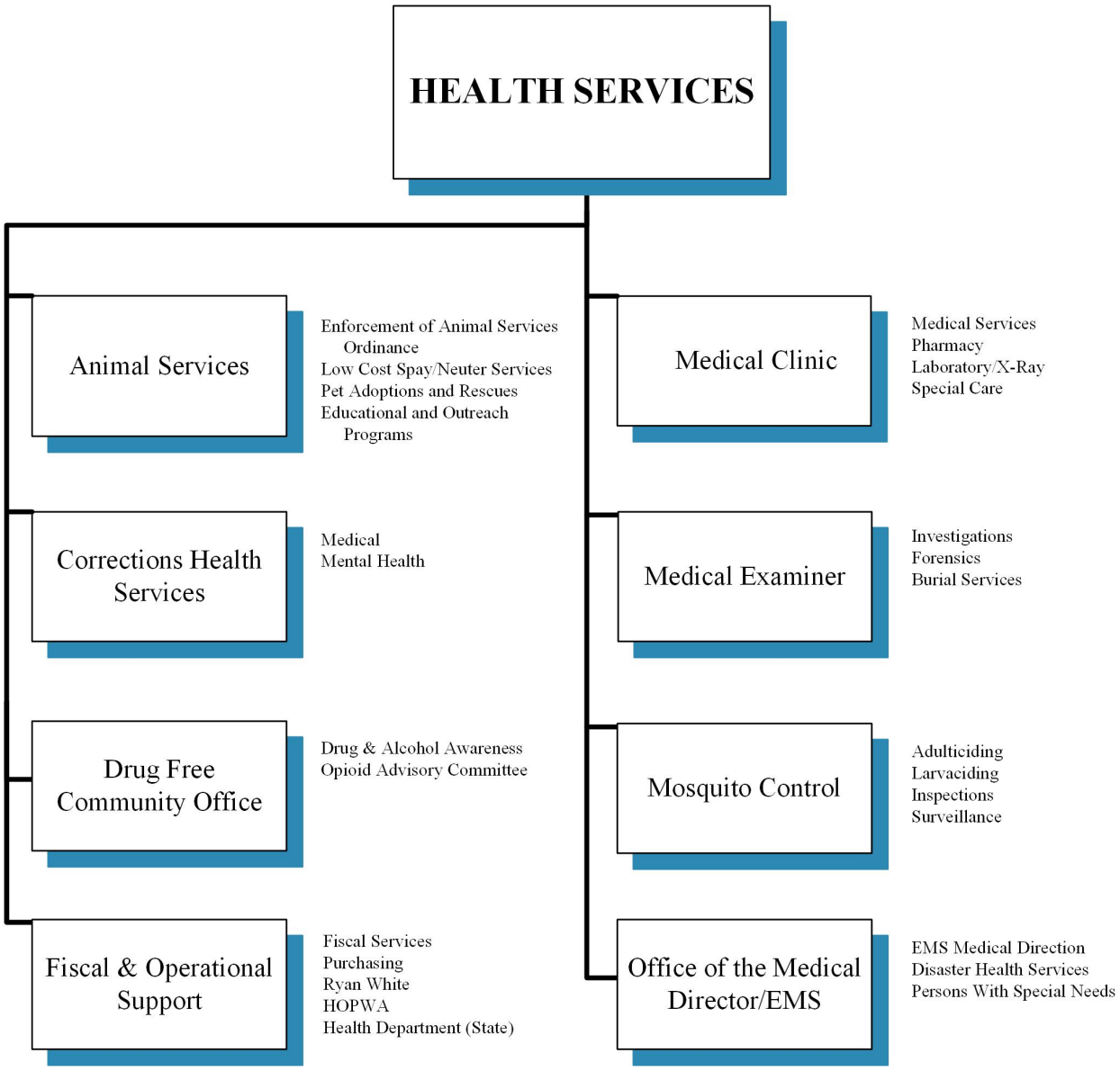
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HEALTH SERVICES
Animal Services
Enforcement of Animal Services Ordinance
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Health Services

Purpose Statement:

The Health Services Department provides services that promote the health and welfare of Orange County citizens. Through effective planning, management, and delivery of health and human services, quality of life in our community is enhanced. The Corrections Health Services (CHS) Division provides medical and mental health services to inmates housed at the jail. Although CHS is a component of Corrections, the division reports to the Health Services Department.

Program Descriptions:

- The **Animal Services Division** provides critical services for the protection of the health and safety of Orange County citizens and its pet population. Services include enforcing state statutes and county codes, providing a spay/neuter voucher program for qualifying low-income residents, promoting pet adoptions, and offering extensive community education and outreach initiatives.
- The **Corrections Health Services (CHS) Division** provides medical, dental, and mental health services to inmates. This includes provision of medications, maintenance of health, and the control of pre-existing illness. Specialty and necessary hospital care are arranged when clinically necessary.
- The **Drug Free Community Office** monitors and oversees Opioid Settlement Fund initiatives that address and reduce the impact of addiction and opioid use disorder in Orange County. The Coalition collaborates with local and state prevention, enforcement, and treatment to implement a comprehensive strategic plan that strives to engage, advocate, and bring awareness about alcohol and other substance abuse issues in the community. The Orange County Drug Free Coalition has more than seventy volunteers providing their time and expertise in prevention, enforcement, and treatment to build a safe, healthy, and drug-free community.
- The **Emergency Medical Services (EMS)** program facilitates the delivery of out-of-hospital emergency medical care by all providers in Orange County. In addition, EMS coordinates disaster health services during disasters.
- The **Fiscal and Operational Support Division** provides administrative services for the entire Orange County department, as well as coordinating projects with the Florida Department of Health. The areas of responsibility include the administration and coordination of fiscal resources and technology functions in order to increase efficiency and program coordination. The division is also responsible for administrating federal grants, including the Ryan White Part A and Ending the HIV Epidemic grants. These grants address the health needs of persons living with Human Immunodeficiency Virus (HIV) by funding primary health care and support services for qualified individuals residing in Orange, Seminole, Osceola, and Lake Counties through a network of not-for-profit organizations.



- The **Medical Clinic Division** provides a full array of healthcare services in partnership with the Primary Care Access Network (PCAN). This partnership represents our community's safety-net providers and other organizations dedicated to improving access to healthcare for uninsured residents of Orange County. In addition to contract oversight to support PCAN's health care clinics, the Orange County Medical Clinic (OCMC) offers a full array of specialty medical services through a paid and volunteer network of providers, including nursing case management, Orlando Regional Healthcare's Internal Medicine Residency program, Florida Hospital's Heart Failure Clinic, and Shepherd's Hope after hours clinics on Monday, Tuesday, and Wednesday evenings. In addition, the Outlook Clinic for Anxiety and Depression is co-located at OCMC and provides mental health services for the uninsured. The OCMC also offers onsite X-Ray and pharmacy services to its patients.
- The **Medical Examiner's Office** performs quality and efficient medico-legal investigations to determine the cause and manner of specified deaths. The office also performs investigations when a body is brought into the state without proper medical certification, or when a body is to be cremated, dissected, or buried at sea. Florida Statute, Chapter 406, mandates all of the above functions.
- The **Mosquito Control Division** provides control of disease transmitting and nuisance mosquitoes in Orange County. The principles of Integrated Mosquito Management (IMM) are utilized to control mosquito populations. IMM incorporates all available technologies and methodologies to control mosquitoes while attempting to reduce dependence on traditional chemical control. This includes eliminating mosquito breeding sites and using safe, environmentally-sound bio-control agents. Surveillance for mosquito-borne diseases, such as Eastern Equine Encephalitis, St. Louis Encephalitis, West Nile Encephalitis are conducted year-round with an increased focus on Zika virus monitoring and education for the public.

FY 2025-26 Major Accomplishments:

Animal Services Division

- Found homes for 8,041 pets through Orange County Animal Services' adoption program during fiscal year 2026, helping more dogs and cats begin new lives with loving families.
- Protected the health of pets and the community by performing 7,980 spay/neuter surgeries for shelter pets and providing 1,378 free spay/neuter vouchers to qualifying low-income residents through partner veterinary clinics during fiscal year 2026.
- Responded to 32,696 requests for service from Orange County residents in fiscal year 2026, addressing concerns ranging from stray animals and animal welfare to public safety issues.
- Expanded access to preventive pet care by providing free vaccinations and microchips to 1,924 pets through the Arm Your Pet program in fiscal year 2026, helping families keep their pets healthy and increasing the likelihood that lost pets are reunited with their owners.

Corrections Health Services Division

- Achieved Florida Corrections Accreditation Commission (FCAC) Reaccreditation with Zero Findings, demonstrating continued compliance with established correctional healthcare and operational standards.
- Successfully Completed American Correctional Association (ACA) Accreditation Review with Zero Findings, reflecting the Division's commitment to quality, accountability, and best practices.
- Enhanced the Discharge Planning Process by integrating the Medical Clinic and True Health to strengthen continuity of care and support patients transitioning back into the community.
- Established the OCHS Medication-Assisted Treatment (MAT) Program to provide eligible patients with medications, including Suboxone and Brixadi, to support the treatment of opioid use disorder.
- Reformed the Continuous Quality Improvement (CQI) Process to strengthen performance monitoring, accountability, and ongoing improvements in healthcare delivery.

Drug Free Community Office

- Funded 44 fentanyl test strip distribution community outreach events.
- Funded 396 Naloxone administration training sessions.
- Funded 31 community outreach events to promote overdose prevention and connect residents to local resources.
- Funded a ride-share service that served 1,378 individuals.
- Implemented the State of Florida's Coordinated Opioid Recovery Program (CORE) in Orange County.
- Funded substance use prevention curriculum for multiple youth serving community agencies.

Emergency Medical Services

- Continued to expand delivery model with Orange County Fire Rescue Department, to administer Prehospital whole-blood for patients in shock from acute blood loss.
- Continued to publish, train providers and implement new Hazardous Materials Protocols and Tactical Medicine Protocols for the system.
- Developed expanded involvement for Physician deployment with Central Florida Task Force 4 Urban Search and Rescue.
- Deployed a Physician in accordance with Federal Emergency Management Agency (FEMA) and State requirements to the search and recovery operations from catastrophic flooding in Texas.
- Supported Orange County Fire Rescue Department (OCFRD) and UCF Football Stadium operations for mass gathering events.
- Provided medical support and on-scene care for the Electric Daisy Carnival (EDC).

Fiscal and Operational Support Division - Ryan White Office

- Provided core and support services to approximately 6,185 clients living with HIV in order to improve health outcomes. Maintained viral load suppression for clients enrolled in the program to 91%.
- Improved medical case management services by providing additional outreach, support, and follow-up to help clients stay connected to HIV care and successfully manage their treatment.
- Streamlined access to medical care services by improving referral and service coordination processes, reducing administrative barriers, and supporting more timely connections to HIV primary and specialty care.

Medical Clinic

- The County Outreach Awareness Community Health Team (COACH) participated in 207 community outreach events. A total of 2,435 patients were screened for the Know Your Numbers campaign and received education regarding reduction of risk factors and health lifestyles.
- Received $1.8 million in free medications year to date from the drug manufacturer's Patient Assistance Programs (PAP). Dispensed a total of 37,564 prescriptions to patients in need.
- A total of 1,056 volunteer hours were donated to patient care through the Volunteer Health Care Provider Program with 1,052 patient visits.

- The Orlando Health's Internal Medicine Residency Clinic provided care for 404 new patients and had 2,150 visits from new and returning patients.
- Supported efforts to reduce and eliminate Hepatitis C through treatment partnerships, expanded access to care, and increased awareness that Hepatitis C is treatable and curable.
- Orange County Medical Clinic and the Drug Free Community Office continued their partnership to provide access for Orange County residents to receive Medication Assisted Treatment. The Orange County Medical Clinic also provides onsite space for the Drug Free Community Behavioral Health Services team to collaborate and offer mental and behavioral health support to MAT clients, creating a more holistic care model.

Medical Examiner's Office

- Received Renewal Notice of Full Accreditation by the National Association of Medical Examiners, November 8, 2025.
- Identified one (1) previously unidentified decedent from September 15, 1996, using DNA/Genealogy DNA comparisons.
- Continued to provide the public with weekly updated GIS dashboard of workload statistics of medical examiner deaths in Orange and Osceola County, Florida.

Mosquito Control Division

- Successfully relocated all Mosquito Control Division operations to a new state-of-the-art facility in Pine Hills.
- Implemented a new comprehensive GIS-based operational data management system, developed in collaboration with the County GIS Team within the Planning, Environmental and Development Services Department.
- Completed the construction and deployment of a new Sentinel Chicken surveillance flock at Barnett Park.
- Established a fully operational mosquito laboratory within the division's new facility.

FY 2026-27 Department Objectives:

Animal Services Division

- Maintain live release rate of at least 90% for dogs and continue improving outcomes for cats through adoption, foster care, rescue partnerships and owner reunification efforts.
- Expand access to affordable pet care by increasing opportunities for Orange County residents to receive free vaccinations, microchips and spay/neuter services.
- Strengthen community engagement by increasing participation in outreach events, educational programs and partnerships that promote responsible pet ownership and help keep pets in their homes.
- Reduce shelter intake by expanding programs that support pet retention, owner reunification and alternatives to shelter surrender whenever appropriate.



Corrections Health Services

- Improve operational efficiency and cost-effectiveness by refining staffing processes and optimizing the utilization and management of medical supplies.
- Strengthen mental health service delivery by enhancing care models and processes to improve accessibility, quality, efficiency, and overall effectiveness of services.

Drug Free Community Office

- Increase the availability of Medication Assisted Treatment (MAT) to help people recover from opioid addiction.
- Offer late-night and weekend care for people who need MAT right away.
- Help residents with limited financial resources access treatment, recovery support, and other services.
- Work with nonprofit groups to help MAT clients get safe, short-term housing.
- Work with the Orange County Medical Clinic to offer mental health counseling.

Emergency Medical Services

- Develop a new high resolution simulation program.
- Systemwide review of EMS System protocols and implementation of a new patient care manual.
- Provide system-wide education and training focusing on the care of trauma patients.
- Continue to support hands-only CPR and public access defibrillation to ensure the best possible outcomes from sudden cardiac arrest by increasing bystander CPR rates.
- Continue to support agencies requesting EMS support for mass gathering events such as UCF Football, the Electric Daisy Carnival, the National Football League (NFL) Pro Bowl, Walt Disney World (WDW) marathons, the Warp tour and community exercises.

Fiscal and Operational Support Division

- Continue to provide strong fiscal management and operational support to all internal and external stakeholders.

Ryan White Office

- Strengthen coordination and collaboration with other Ryan White programs and community partners to reduce service gaps, increase client engagement, and improve outcomes across the HIV care continuum.
- Increase viral suppression among clients enrolled in the Ryan White Part A Program from 91% to 93% through improved engagement, retention in care, and access to supportive services.

Medical Clinic Division

- Continue to leverage Patient Assistance Program to improve access to brand-name and high-cost medications saving tax payer dollars.
- Continue to expand community outreach and promote Orange County Medical Clinic services through the newly acquired mobile unit, increasing accessibility and bringing services directly into the community.
- Support efforts to reduce and eliminate Hepatitis C through treatment partnerships, expanded access to care, and increased awareness that Hepatitis C is treatable and curable.
- Continue strengthening partnerships that support mental health services by providing accessible space for treatment and care.
- Expand the Volunteer Health Care Provider Program by increasing volunteer-supported secondary services, improving patient access to specialty care while helping offset costs to the county.
- Partner with Orange County Corrections Re-entry Program to connect inmates with health care services as they re-enter the community.
- Obtain and implement a new Electronic Medical Records (EMR) system to improve patient care and enhance connectivity with other health services in the community.

Medical Examiner's Office

- Maintain Full Accreditation by the National Association of Medical Examiners for the next annual inspection cycle.
- Continue to train and exercise with community partners to prepare for any mass casualty/fatality incident.
- Partner in the publishing of the Medical Examiners Commission, Florida Medical Examiners, interim and annual reports of Drugs Identified in Deceased Persons and the annual Workload report.
- Partner with various forensic science agencies in identifying unidentified decedents spanning from 1972 - 2025.

Mosquito Control Division

- Implement in-house molecular (PCR) testing capabilities to enhance our laboratory's surveillance for mosquito-borne viruses within Orange County.
- Continue expanding the data capturing capabilities of our new GIS-based operational management system.
- Improve reporting capabilities by creating data intelligence dashboards and performance analytics to improve operational decisions.


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Health Services

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Animal Services				
– Number of Animal Intakes		15,408	15,000	15,200
– Number of Spay/Neuter Surgeries		7,832	7,500	7,600
– % of Live Release Rate for Shelter Pets		89%	90%	90%
Corrections Health Services				
– Number of Inmate Encounters		97,376	100,000	100,000
– Cost Per Inmate per Encounter		$ 426	$ 350	$ 350
– % of Inmate Sick Calls Triaged within 24 hours		97%	90%	90%
Drug Free Community Office				
– Outreach to Communities with High Overdose Rates		2,352	800	800
Number of contacts, resource guides and toolkits distributed				
– % of Clients that Complete the Drug Court Program		62%	75%	80%
Medical Examiner				
– Number of Autopsies		2,154	2,400	2,248
– % of Death Certificates Completed in Less Than 72 Hours		100%	95%	96%
– Cost Per Autopsy		$ 3,882	$ 3,708	$ 4,270
Medical Clinic				
– Number of Patient Visits		66,091	70,000	70,000
– % of Patients Reporting Health Improvements		99%	95%	95%
– Operating Cost Per Patient		$ 241	$ 150	$ 150
– Value of Volunteer Medical Care		$ 749,724	$ 750,000	$ 750,000
Mosquito Control				
– Number of Acres Sprayed by Ground Sprayers		381,655	200,000	200,000
– % of Complaint Calls Investigated within 2 Working Days		98%	92%	92%
– % of Ground Spraying Responses Completed within 5 Days		99%	92%	92%

Department: Health Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 51,265,094	$ 55,733,358	$ 58,528,318	5.0 %
Operating Expenditures	61,122,222	669,747,973	668,590,188	(0.2)%
Capital Outlay	1,515,514	1,523,294	638,411	(58.1)%
Total Operating	**$ 113,902,830**	**$ 727,004,625**	**$ 727,756,917**	**0.1 %**
Capital Improvements	$ 6,904,823	$ 67,397,767	$ 39,150,000	(41.9)%
Debt Service	170,433	81,389	81,389	0.0 %
Grants	22,402,850	41,943,459	39,254,561	(6.4)%
Total Non-Operating	**$ 29,478,106**	**$ 109,422,615**	**$ 78,485,950**	**(28.3)%**
Department Total	**$ 143,380,936**	**$ 836,427,240**	**$ 806,242,867**	**(3.6)%**

Expenditures by Division / Program

Animal Services	$ 15,864,333	$ 74,353,818	$ 34,563,056	(53.5)%
Corrections Health Services	41,293,185	44,488,635	45,537,075	2.4 %
Drug Free Community Office	4,915,136	23,867,014	24,664,662	3.3 %
Fiscal & Operational Support	23,926,886	624,542,721	620,468,418	(0.7)%
Health EMS	2,854,729	3,327,364	3,105,481	(6.7)%
Medical Clinic	40,036,718	45,199,505	44,491,197	(1.6)%
Medical Examiner	8,914,915	14,503,368	29,309,162	102.1 %
Mosquito Control	5,575,034	6,144,815	4,103,816	(33.2)%
Department Total	**$ 143,380,936**	**$ 836,427,240**	**$ 806,242,867**	**(3.6)%**

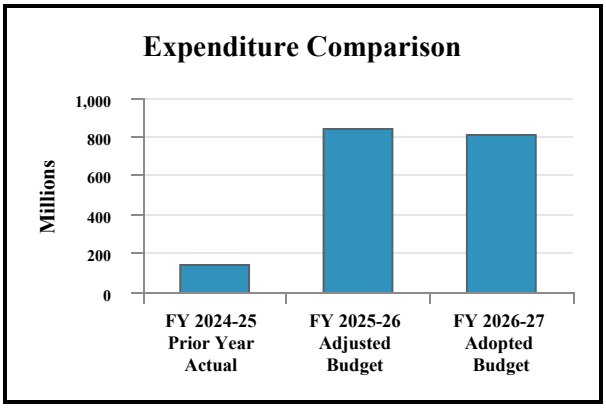
Funding Source Summary

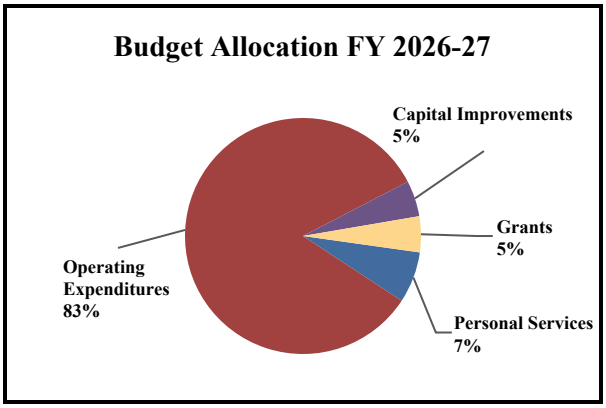
Special Revenue Funds	$ 25,325,559	$ 643,019,906	$ 639,133,811	(0.6)%
General Fund and Sub Funds	115,052,756	126,858,251	127,959,056	0.9 %
Capital Construction Funds	3,002,621	66,549,083	39,150,000	(41.2)%
Department Total	**$ 143,380,936**	**$ 836,427,240**	**$ 806,242,867**	**(3.6)%**

Authorized Positions

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

EXPENDITURE HIGHLIGHTS





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

Three (3) New Positions FY 2026-27

1 -Veterinarian, Animal Services Division

2 - Veterinary Technicians, Animal Services Division

Operating Expenses – The FY 2026-27 operating expenses budget decreased by 0.2% or $1.2 million from the FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted. The majority of the operating decrease is due to rollover encumbrances for pharmaceuticals and consumable medical supplies, long-acting injectable (LAI) medications as well as medication assisted treatments (MAT) under Corrections Health Services Division, toxicology laboratory services as well as forensic consulting services under Medical Examiner Division, and a one-time funding from the National Opioid Settlement agreement under the Drug Free Program. The Local Provider Participation Fund increased by 0.5% or $3.1 million and is budgeted at $597.1 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 increased from $28.5 million to $28.7 million, as mandated by the State of Florida. The Primary Care Access Network (PCAN) budget decreased by 5.8% or $616,839 and is budgeted at $10.0 million ($4.5 million in grants category).

Capital Outlay – The FY 2026-27 capital outlay budget decreased by 58.1% or $884,883 from the FY 2025-26 budget, primarily due to a reduction of one-time purchases in rolling stock, equipment, and computer equipment. The FY 2026-27 budget includes funding for two (2) replacement vehicles in the Mosquito Control Division, and two (2) replacement vehicles in Animal Services Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 41.9% or $28.2 million from the FY 2025-26 budget, primarily due to the timing of the Animal Services Facility project, as construction of the facility began in Spring 2026. Also, the continuation of funding is included for the Medical Examiner Office Expansion project and funding for the Corrections Records and Pharmacy Renovation project. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2026-27 debt service budget remains status quo at $81,389 from the FY 2025-26 budget. The funding is for principal and interest expenses for office equipment capital leases within the Fiscal and Operational Support Division.

Grants – The FY 2026-27 grants budget decreased by 6.4% or $2.7 million from the FY 2025-26 budget due to FY 2026-27 budget not reflecting carryover grant funds, which are recognized after the budget is adopted. Grants are awarded to outside agencies to provide services that help meet the needs of Orange County citizens and their families.

The Animal Services Division grants budget decreased by 19.4% or $72,393 and is budgeted at $300,000, which includes funding for heartworm protection, adoption, rescues, and spay and neuter vouchers. The Animal Services Trust Fund is supported by contributions and donations from private sources.

The Medical Clinic Division grants budget decreased by 10.3% or $564,216 and is budgeted at $4.9 million, which includes $4.5 million for payments to PCAN providers, including Community Health Center, Health Care Center for the Homeless, Shepard's Hope and True Health.

Ryan White HIV prevention and treatment services grants budget increased by 1.3% or $145,474 and is budgeted at $11.3 million and is used for medical care, case management, food preparation, mental health counseling, oral health services, transportation, and substance abuse counseling.

FUNDING SOURCE HIGHLIGHTS

The FY 2026-27 budget for the Health Services Department receives funding from various sources. For FY 2026-27, the department receive funds from the General Fund, Special Revenue Funds (grant funding), and Capital Construction Funds. Special Revenue Funds include such funds as the Animal Services Trust Fund (1048), Local Provider Participation Fund (1180), Regional Pharmaceutical Settlement (1256), County/City Pharmaceutical Settlement (1257), Opioid Settlement FL Core (1258), National Opioid Settlement (1259) and Animal Services Trust-General Donations (1295).

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

The Special Revenue Funds decreased by 0.6% or $3.9 million, as a result of the timing in which grants are awarded. The balance of these grants is rolled over to the following fiscal year after the budget is adopted.

Division: Animal Services

Expenditures by Category

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

Division: Corrections Health Services

Expenditures by Category

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

Division: Drug Free Community Office

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 1,319,697	$ 1,650,175	$ 1,661,977	0.7 %
Operating Expenditures	1,309,005	2,742,043	1,320,590	(51.8)%
Capital Outlay	0	28,551	4,994	(82.5)%
Total Operating	**$ 2,628,702**	**$ 4,420,769**	**$ 2,987,561**	**(32.4)%**
Grants	$ 2,286,434	$ 19,446,245	$ 21,677,101	11.5 %
Total Non-Operating	**$ 2,286,434**	**$ 19,446,245**	**$ 21,677,101**	**11.5 %**
Total	**$ 4,915,136**	**$ 23,867,014**	**$ 24,664,662**	**3.3 %**
Authorized Positions	**12**	**13**	**13**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,238,506	$ 4,151,757	$ 3,797,009	(8.5)%
Operating Expenditures	3,480,637	602,910,856	604,200,885	0.2 %
Capital Outlay	10,825	3	0	(100.0)%
Total Operating	**$ 6,729,968**	**$ 607,062,616**	**$ 607,997,894**	**0.2 %**
Capital Improvements	$ 2,415,296	$ 726,436	$ 0	(100.0)%
Debt Service	0	81,389	81,389	0.0 %
Grants	14,781,622	16,672,280	12,389,135	(25.7)%
Total Non-Operating	**$ 17,196,918**	**$ 17,480,105**	**$ 12,470,524**	**(28.7)%**
Total	**$ 23,926,886**	**$ 624,542,721**	**$ 620,468,418**	**(0.7)%**
Authorized Positions	**28**	**29**	**29**	**0.0 %**

Division: Health EMS

Expenditures by Category

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

Division: Medical Clinic

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,464,512	$ 3,840,821	$ 3,985,336	3.8 %
Operating Expenditures	31,182,545	35,661,885	35,612,337	(0.1)%
Capital Outlay	8,125	244,083	5,024	(97.9)%
Total Operating	**$ 34,655,182**	**$ 39,746,789**	**$ 39,602,697**	**(0.4)%**
Debt Service	$ 170,433	$ 0	$ 0	0.0 %
Grants	5,211,103	5,452,716	4,888,500	(10.3)%
Total Non-Operating	**$ 5,381,536**	**$ 5,452,716**	**$ 4,888,500**	**(10.3)%**
Total	**$ 40,036,718**	**$ 45,199,505**	**$ 44,491,197**	**(1.6)%**
Authorized Positions	**37**	**37**	**37**	**0.0 %**

Division: Medical Examiner

Expenditures by Category

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

Division: Mosquito Control

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

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Health Services Department

Capital improvements include funding for a future new Animal Services facility, Corrections Records and Pharmacy renovations, Public Facilities PPE Warehouse improvement, and the Medical Examiner Office expansion. Unspent budget in FY 2025-26 for these projects will be rebudgeted to FY 2026-27 during the Annual Budget Amendment in January 2027.

	Adopted FY 2026-27
Animal Services Facility	$ 20,000,000
Corrections Records and Pharmacy Renovation	250,000
Medical Examiner Office Expansion	18,900,000
Department Total	$ 39,150,000

Funding Mechanism:

Funding for the Health Services Department projects is provided from the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	4,864,701	60,135,300	20,000,000	0	0	0	0	0	85,000,001
		Unit Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
		Animal Services Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
Corrections Health Services											
3878	1023	Corrections Records and Pharmacy Renovation	0	600,000	250,000	0	0	0	0	0	850,000
		Unit Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
		Corrections Health Services Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
Fiscal & Operational Support											
8623	1023	HPS Public Facilities PPE Warehouse Improv	12,902	391,456	0	0	0	0	0	0	404,358
	5896	HPS Public Facilities PPE Warehouse Improv	2,739,960	1,088,503	0	0	0	0	0	0	3,828,463
		Unit Subtotal	**2,752,862**	**1,479,959**	**0**	**0**	**0**	**0**	**0**	**0**	**4,232,821**
		Fiscal & Operational Support Subtotal	**2,752,862**	**1,479,959**	**0**	**0**	**0**	**0**	**0**	**0**	**4,232,821**
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	414,630	3,685,370	18,900,000	5,000,000	0	0	0	0	28,000,000
		Unit Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
		Medical Examiner Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
Mosquito Control											
2472	1023	Mosquito Control Facility	2,657,042	1,736,957	0	0	0	0	0	0	4,394,000
	5896	ARPA-RR Mosquito Control	11,486,866	513,704	0	0	0	0	0	0	12,000,571
		Unit Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		Mosquito Control Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		HEALTH SERVICES SUBTOTAL:	**22,176,102**	**68,151,290**	**39,150,000**	**5,000,000**	**0**	**0**	**0**	**0**	**134,477,393**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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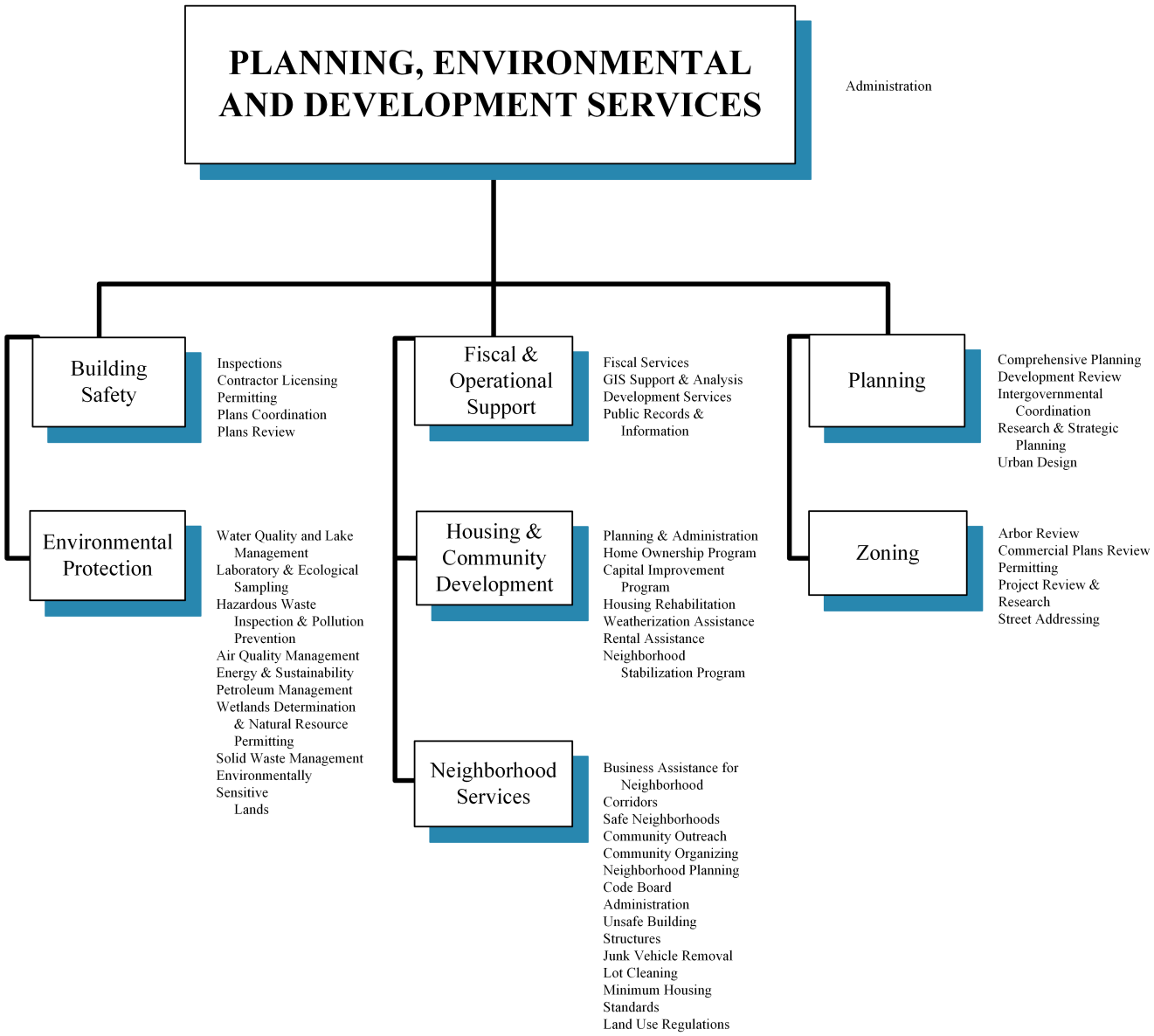
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ORANGE
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PLANNING, ENVIRONMENTAL AND DEVELOPMENT SERVICES
Administration
Building Safety
Inspections
Contractor Licensing
Permitting
Plans Coordination
Plans Review
Environmental Protection
Water Quality and Lake Management
Laboratory & Ecological Sampling
Hazardous Waste Inspection & Pollution Prevention
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Land Use Regulations
Planning
Comprehensive Planning
Development Review
Intergovernmental Coordination
Research & Strategic Planning
Urban Design
Zoning
Arbor Review
Commercial Plans Review
Permitting
Project Review & Research
Street Addressing

Planning, Environmental and Development Services

Purpose Statement:

The Planning, Environmental and Development Services Department (PEDS) is responsible for promoting, coordinating, and implementing programs and services that maintain and enhance the quality of life in Orange County. These programs and services help guide development and transportation initiatives, monitor construction, protect the environment, maintain and improve the character and quality of existing neighborhoods by encouraging the development of neighborhood organizations, and encourage the preservation of open space.

Program Descriptions:

- The **Division of Building** Safety ensures public health, safety, and welfare through the enforcement of federal, state, and local codes and ordinances governing construction. Plan reviews, permit issuances, and inspections are performed for structural, electrical, plumbing, gas, heating, air conditioning, refrigeration, solar, and ventilation systems for all residential and commercial construction projects to ensure compliance with these codes.
- The **Environmental Protection Division (EPD)** seeks to conserve, protect, and enhance the quality of the natural environment for the use and enjoyment of current and future generations of Orange County citizens and visitors by providing educational and conservation programs; implementing programs to prevent or mitigate the impacts of pollution on air, water, and land resources; monitoring environmental quality; permitting and inspecting regulated facilities and activities; enforcing regulations governing the environment; reviewing potential environmental impacts of proposed development projects; and, engaging volunteers in environmental stewardship.
- The **Fiscal and Operational Support Division** is responsible for the administration and coordination of financial operations, development information and processes, impact fees and concurrency management, and Geographic Information Systems (GIS), which foster creative and innovative solutions to improve operational efficiency, promote collaboration and resource-sharing among divisions, and improve each division's ability to focus on customer service.



- The **Housing and Community Development (HCD) Division** creates and maintains a viable urban community by providing affordable housing opportunities, infrastructure improvements, human services, and expanded economic opportunities principally for low to moderate income residents of Orange County.
- The **Neighborhood Services Division** strives to engage and strengthen neighborhoods through neighborhood planning, community outreach, consumer protection, neighborhood improvement grants, and gaining compliance with county codes and ordinances.
- The **Planning Division** serves the public through implementing Orange County's Comprehensive Plan (CP) to ensure the successful balance of economic development with environmental protection, with continued growth in a manner that enhances communities, provides choices in where to live and how to get around, and participates in the implementation of the Orange County Sustainability Plan.
- The **Zoning Division** supports the successful development of business and residential communities in Orange County through the adoption of progressive zoning regulations that benefit and protect the citizens of Orange County. The division supports the centralized permitting services initiative to enhance customer service.

FY 2025-26 Major Accomplishments:

Division of Building Safety

- Achieved International Accreditation Service (IAS) Accreditation.
- Continued to provide an offset to Building permitting fees for Orange County Certified Affordable Housing.
- Continued to develop features designed to assist customers with access to information 24/7.
- Proactively educated and informed customers via emails and training programs as well as an award-winning Customer First Webinar Series.

- Enhanced contractor licensing renewal process by creating a new document upload tool.
- Updated payment options for customers by reducing the need to log into their account to make payments.
- Continued to consistently exceed state guidelines for turnaround times.
- Provided additional staffing in the lobby for in-person assistance to customers with a focus on those who may be technically challenged or unable to navigate the process. Opened the Business Resource Office (BRO).
- Implemented enhanced phone service using an Artificial Intelligence (AI) assistant to respond to customer inquiries.

Environmental Protection

- Orange County has been acquiring Environmentally Sensitive Lands (ESL) through its Green PLACE Program since the mid-1990s. Since the program's inception, over 26,800 acres of ESL have been acquired, including 1,183.91 acres of ESL added during FY 2025-26. Since 2021, the Green PLACE Program has evaluated: 1,702 ESL parcels for potential acquisition and coordinated with Real Estate Management Division to purchase 59 parcels.
- Orange County Septic Upgrade Incentive Program: Through Florida Department of Environmental Protection (FDEP) Grant Agreement (LPF4801), the program has reimbursed more than $1 million for septic system upgrades, resulting in an estimated reduction of more than 780 pounds of nitrogen within the Wekiwa Spring and Rock Springs Basin Management Action Plan (BMAP) area. Upgrading conventional septic systems to enhanced nitrogen-removing systems provides significant environmental benefits in addition to continuing to protect public health.
- Water Quality Nutrient Reduction Projects: Several projects were constructed to reduce nutrient loading and improve water quality within local watersheds. In the Wekiva River and Wekiwa Springs watersheds, two (2) media forebays were added to Pond 6360, and improvements were made to the Lake Lawne Stormwater Facility. Pond 6010 was also modified to provide additional nutrient treatment, benefiting the Shingle Creek watershed.
- Provided Brownfields education presentations to three (3) separate audiences to support statewide legislation updates and promote Orange County's support of the program.
- Petroleum Restoration Program restored 15 properties with funding from FDEP. These formerly contaminated properties are now considered clean, and the community will benefit by experiencing increased property values that accompany reclaimed soil and water resources.
- The Pollution Prevention, Solid Waste Permitting and Strategic Engagement Teams collaborated with OC Utilities Sold Waste Department to create a custom educational campaign to identify vape waste at county solid waste facilities. Launched a new targeted digital advertising component of the Healthy Lakes Need Living Lakeshores campaign using streaming TV and display ads to educate lakefront residents about living shorelines, water quality protection and Orange County's Lakeshore Protection Permit requirements. The campaign, ran from April through August 2026 and generated 508,536 impressions through geographically and demographically targeted outreach, advancing the PEDS Strategic Management Plan priorities of Communication and Innovation & Technology.

Fiscal & Operational Support

- Established and implemented financial operations and internal controls for the $33.0 million Community Development Block Grant (CDBG) Disaster Recovery Grant supporting Hurricane Milton recovery.
- Implemented a new GIS-based business platform for Mosquito Control and Code Compliance, enhancing operational capabilities and access to geographic data.
- Implemented the Payment Module to automate Section 8 rent roll payments, improving payment efficiency, accuracy, and financial controls.
- Upgraded ArcGIS Enterprise Portal and GIS databases to strengthen system performance, reliability, and support for county business operations.
- Successfully upgraded InfoMap Secure and InfoMap Public, the county's flagship interactive mapping applications.
- Expanded FastTrack access to Reservation/Credit accounts, allowing account owners, applicants, and authorized agents to access account information online.
- Implemented the FastQ appointment scheduling system for Development Services front-desk operations, improving customer access and appointment management.

Housing and Community Development

- Received $7.4 million in federal Community Development Block Grant (CDBG) funds and awarded $1.1 million to 17 nonprofit agencies for public services including, after school care for low-income children, job training and placement for adults with disabilities, home delivered meals to homebound low-income seniors, case management and mental health services.
- Awarded $2.5 million in CDBG for capital improvement projects including $1.3 million for site improvements at the Coalition for the Homeless Women & Children Center and $750,000 for the Habitat for Humanity Roof Replacement Program.

- Awarded $604,195 in Emergency Solutions Grants (ESG) federal funds for homeless activities to seven (7) nonprofit homeless agencies.
- Received a second allocation of $348,894 in ESG Rush funds for activities addressing homelessness.
- Received $2.7 million in HOME Investment Partnerships Program fund for Tenant Based Rental Assistance, Homeowners Single Family Rehabilitation, Rental Housing Rehabilitation, Homebuyers' Assistance, and Community Housing Development Organizations (CHDOs).
- Released a Request for Proposals through which $35 million in Affordable Housing Trust Fund dollars were made available to construct new affordable rental units.
- Awarded $1.25 million in Affordable Housing Trust Fund monies to Ability Housing, Inc. for the development of 96 affordable rental housing units (Village of Pine Hills).
- Partnered with the Florida Housing Coalition to develop "Building Affordable Orange", a five-part virtual training and certification program designed to strengthen the capacity of local nonprofit organizations, faith-based institutions, and other mission-driven entities interested in developing and managing affordable housing projects.

Neighborhood Services

- Conducted more than 39,000 inspections across 17,000+ cases. Effectively addressed over 3,200 property maintenance cases, 6,850 nuisance cases, and 6,500 zoning cases.
- Awarded $591,000 in grants to 40 neighborhood associations for beautification projects, enhancing entryways and common areas.
- Attended more than 356 community meetings to educate citizens about resources like grants, workshops, and community cleanups. Also, provided preventative education on code violations and consumer protection.
- Assisted over 1,138 Orange County residents with consumer affairs matters, facilitating more than $162,000 in return to consumers.
- Published StoryMaps on Engage Orange County highlighting the International Drive Community Development District and the Pine Hills Neighborhood Improvement District (PHNID) and showcasing the county's investments in these areas, including community redevelopment, multimodal transportation, roadway, and pedestrian improvements, affordable and attainable housing, and economic development.

Planning

- Led by the Planning Division, Orange County received an **Award of Excellence in June 2026** from the American Planning Association (APA) for the Vision 2050 Comprehensive Plan.
- In response to a voter-approved Charter amendment and Comprehensive Plan policy, the Planning Division partnered with Urban3 to conduct a countywide Fiscal Sustainability Analysis Tool that evaluates land use productivity and infrastructure lifecycle costs using a per-acre geo-accounting methodology. Adopted by the Board of County Commissioners, the analysis includes an interactive GIS-based estimator tool and is now integrated into staff reports to assess the fiscal impacts of proposed Urban Service Area expansions and rural developments and support data-driven decision-making.
- Continued operation of the Ready Set Orange Program with five (5) Accesory Dwelling Units (ADU) built, two (2) in construction, four (4) in permitting, and 308 applicants receiving plans as of mid-August 2026. A Public dashboard was also launched mid-2026 to help applicants and citizens track the success and rollout of the program across the county, and an internal dashboard was also created to help county staff visualize and track project implementation.
- Completed the Phase I Signage install of the I-Drive Wayfinding & Signage plan, along with imminent completion of Phase II Signage mapping and destination coordination. In total, 23 signs were installed during FY 2025-26.
- Current Planning, Comprehensive Planning, Research & Intergovernmental Sections along with the Development Review Committee (DRC) Office processed over 350 applications and facilitated ~45 community meetings.



Zoning

- Presented 104 variance and/or special exception requests to the Board of Zoning Adjustment (BZA) and the Board of County Commissioners, which included six (6) board called public hearings and nine (9) appeals.
- Conducted over 47,000 commercial and residential reviews and almost 1,700 reviews for projects processed through DRC. Our Arbor team conducted over 4,000 reviews for landscaping and tree protection/removal, processed numerous landscape and tree removal violations, and conducted around 1,000 inspections for landscape compliance and tree removal applications or violations.

- Processed over 36,000 requests for new and modified addresses.

FY 2026-27 Department Objectives:

Division of Building Safety

- Strive to maintain current levels of service with over 250,000 annual inspections projected and respond within specified times as scheduled.
- Implement fee changes and complete updated Fee/ Revenue Study to ensure cost recovery per Florida Statutes.
- Continue enhancements to the Amanda system by integrating Digiplan software for plans review.
- Continue enhancements to customer support via phone and text features utilizing Artificial Intelligence (AI) software.
- Continue the tracking program ensuring condominium milestone inspections are conducted and are compliant with Florida Statutes.
- Maintain high levels of customer service, efficiency and outreach efficiency following International Accreditation Service (IAS) best practices and internally developed materials.

Environmental Protection

- Environmental Protection is working to reduce pollution from septic systems that can harm local lakes, rivers and springs. The county will require newer, nitrogen-reducing septic systems in areas where water is most vulnerable to pollution and will provide financial incentives to help homeowners upgrade older septic systems. These upgrades are expected to reduce nitrogen pollution by nearly 1,600 pounds in the Wekiwa Spring and Rock Springs areas, with funding also available for up to 40 additional upgrades in other areas.
- Continue to work on Phase II update of the Boats & Water Safety ordinance to ensure it is consistent with Florida Statutes and Florida Fish and Wildlife Conservation Commission (FWC) rules and regulations and to implement additional boating safety zones where needed. The public hearing for adoption is anticipated to occur in December 2026.
- Continue with the Fertilizer Management Code Education and Outreach regarding the revised Fertilizer Management Ordinance that was approved by the BCC in February 2022.
- Continue modernization of Orange County's environmental regulations to improve environmental protection, regulatory clarity, and consistency with current science and development practices. Priorities for FY 2026-27 include working to advance a consolidated Shoreline Protection Ordinance addressing structural shoreline stabilization, shoreline restoration, and invasive vegetation management; completing associated technical review; and advancing other priority Chapter 15 ordinance updates.
- Continue implementation of the county's lake management, water-quality monitoring, and pollution-prevention programs, including preparation for evolving permit requirements and coordination with county departments, municipalities, and other partners to protect surface waters and improve regulatory compliance.
- Increase educational outreach to petroleum storage tank owners and operators to prevent future releases and motivate owners and responsible parties to remediate existing releases.
- Using funds collected from non-compliant facilities in 2025 and 2026, in developing professional Petroleum Storage Tanks Compliance multimedia education for regulated entities with a goal of improving compliance rates and preventing pollution to Central Florida's aquifer.
- Negotiate the next 10-year contract with Florida Department of Environmental Protection (FDEP) for funding the Petroleum Storage Tanks Compliance Program to include efficiencies and innovations for assisting county inspectors successfully perform tasks.
- The Pollution Prevention Team will develop targeted educational information to support prospective and existing business owners through the newly created Business Resource Office.
- The National Pollutant Discharge Elimination System (NPDES) Team is leading the countywide coordination effort with the State FDEP to develop the new Municipal Separate Storm Sewer System (MS4) Permit.
- Continue implementation and stewardship of the Green PLACE program through strategic land acquisition, restoration, habitat management, public access improvements, and environmental education. Pursue partnerships and funding opportunities that enhance conservation lands while expanding responsible public access and nature-based recreation.
- Continue public education regarding Orange County's Open Burning Ordinance and other ordinances to expand targeted outreach to homeowners associations, residents, businesses, governmental partners, and other stakeholders. Utilize ENGAGE Orange, social media, community partnerships, and other communication tools to increase awareness, encourage voluntary compliance, and reduce preventable violations.

- Pursue intergovernmental partnerships, grants, technology, and innovative funding opportunities that advance Environmental Protection Division priorities for healthy air, land, and water, improve operational effectiveness, leverage County resources, and support implementation of the PEDS Strategic Management Plan.

Fiscal & Operational Support

- Develop and publish financial dashboards for the Hurricane Ian and Hurricane Milton Community Development Block Grant (CDBG) Disaster Recovery grants to enhance fiscal transparency, accountability, and monitoring of grant activities.
- Develop an integrated PEDS financial performance dashboard incorporating budget, expenditures, and revenues to strengthen financial management and data-driven decision-making.
- Implement a process improvement and automation initiative to identify, streamline, standardize, and automate high-volume administrative and financial workflows.
- Complete Impact Fee Ordinance amendments addressing Special Time Share Units and Multi-Use Retail Plazas.
- Implement web-based GIS data-editing protocols and near real-time data sharing to improve collaboration, data accessibility, and support for critical county business operations.

Housing & Community Development

- Continue investments in affordable housing projects through the Housing Trust Fund Revolving Loan Fund.
- Continue to implement CDBG-Disaster Recovery activities, including capital improvements, infrastructure enhancements, public services, planning studies, rehabilitation, replacement or reconstruction of eligible owner-occupied homes, and the creation of new affordable housing units.
- Continue to expand activities under the HOME Investment Partnership Program to include down payment assistance and production and preservation of affordable housing units through partnerships with certified Community Housing Development Organizations (CHDOs).
- Continue to implement new homelessness initiatives (prevention, rapid re-housing, and street outreach) for individuals and families who were homeless, or at risk of homelessness during hurricanes Helene and Milton (Emergency Solutions Grant – Rapid Unsheltered Survivor Housing (ESG-RUSH funds).
- Continue to sustain and enhance rental housing voucher programs with a focus on vulnerable populations, including individuals and families experiencing homelessness, persons with disabilities, and households with very low incomes. Coordinate closely with local service providers and case management teams to improve placement success and long-term housing stability.
- Continue to maintain and expand initiatives that foster affordable homeownership opportunities, such as down payment assistance programs and Homeowner literacy education.
- Continue to preserve affordable housing by helping very low-income homeowners maintain safe, livable homes through the rehabilitation of affordable rental housing.

Neighborhood Services

- Continue implementing outreach and marketing strategies to promote community events, grant programs, and increase awareness of county codes and ordinances that impact neighborhoods to promote voluntary compliance.
- Continue to optimize Safe Neighborhood 2.0 by guiding each organization through requirement reviews, strategic planning, and benchmarking setting, supported by data, collaboration and a leader's summit.
- Publish StoryMaps on Engage Orange County highlighting the Neighborhood Improvement Grants.
- Migrate the old Code Enforcement Board (CEB) database to Land Development Management System (LDMS), which will enable the public to have real time access to cases.

Planning

- Expand the internal Ready Set Orange dashboard by integrating the pre-designed floor plan platform to better assist staff in tracking project implementation through spatial and quantitative analysis.
- Initiate installation of Phase Two of the I-Drive Signage and Wayfinding Plan while coordinating implementation with other planned capital improvement projects along the I-Drive corridor.
- Coordinate the transition of all development review operations from the existing Destination 2030 Comprehensive Plan and County Code framework to the new Vision 2050 Comprehensive Plan and Orange Code framework. This effort includes continued staff training to ensure consistent and accurate implementation of new development standards and review processes, as well as public outreach and education to promote awareness and understanding of the benefits and key features of the new Comprehensive Plan and form-based code.

- Lead enhancements to the recently implemented Fiscal Sustainability Tool to improve usability and expand its application to a broader range of projects and initiatives. Enhancements will include incorporating additional revenue and cost factors, allowing users to activate or deactivate categories to account for unique circumstances, and enabling baseline fiscal impact reporting for activities beyond development proposals, such as annexations.

Zoning

- Continue to provide first-class customer service through video conferencing, email, telephone, in-person assistance, and on-site inspections, while exploring the responsible use of AI-powered software to streamline workflows, improve response times, and optimize operational efficiency.
- Continue to streamline services by integrating more processes into the Land Development Management System (LDMS) and providing opportunities for customers to submit applications electronically through the Fast Track Online Permitting System.
- Administer and implement zoning and urban forestry regulations and programs that guide responsible development, support economic vitality, protect residential communities and environmental resources, preserve and enhance the urban tree canopy, and promote sustainable growth consistent with adopted county policies.
- Continue to expand the urban forest canopy and amplify the role our urban forests play in enriching the ecosystem and the quality of life for residents, visitors, and businesses by implementing the Arbor Ordinance, which provides greater protection for trees on and around new development sites.
- Implement Vision 2050 and Orange Code by integrating the new comprehensive plan and land development regulations into permitting, reviews, and related decision-making processes.


ORANGE
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Planning, Environmental & Development Services

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Building Safety				
– Plans Review - Number of Plans Reviewed		19,938	12,500	15,000
Plans reviewed include commercial construction plans for all new and alteration projects.				
– Plans Review - Average Number Per Plans Examiner		314	250	250
– Permits - Number of Sub-Permits Issued		58,625	63,000	63,000
– Permits - % of Applications processed via Fast-Track		100%	98%	98%
– Inspections - Number of Inspections Performed Per Year		232,578	250,000	250,000
– Inspections - % Completed Within 1 Day of Schedule		100%	96%	96%
Environmental Protection				
– Inspections - Number of Sites Inspected		5,193	4,836	4,836
– Inspections - % of Sites in Compliance		53%	55%	55%
– Permitting - Number of Permits Issued or RAI Letters Sent		476	652	652
RAI - Request for Additional Information				
– Permitting - % of Permits Issued or RAI's in Est. Timeframe		73%	90%	90%
Housing and Community Development				
– Number of Affordable Housing Units Preserved	1	67	110	370
– Number of Households Assisted with Homeownership Assistance Programs	2	263	170	170
– Number of New Affordable Multifamily Rental Housing Units Assisted	3	0	0	596
– Number of Households Assisted with Rental Assistance Programs	4	0	0	2,451
Neighborhood Services				
– Number of Inspections		30,428	60,000	60,000
– Response Time (within 48 hrs.)		59%	85%	85%
– Grant Funds Awarded		$ 443,074	$ 450,000	$ 600,000
– Number of Grants Awarded		40	30	45
– Number of Community Meetings Attended		490	250	390
Planning				
– Number of Community Meetings		21	45	34
Community meetings include rezoning requests and future land use amendments.				
– Number of Land Development Projects Submitted for Review		349	300	210
Zoning				
– Number of Commercial Construction Plans Reviewed		6,193	6,600	6,600
Commercial plans reviewed for all new and alteration projects.				
– Percent of Commercial Plans (Layer 1) Reviewed within 21 day		99%	95%	95%
Includes commercial plans reviewed for all new and alteration projects.				
– Number of Residential Construction Plans Reviewed		12,451	14,000	14,000
Residential plans reviewed for all new and alteration projects				

Notes:
1 - 2 Modified Measures
3 - 4 New Measures

Department: Planning, Environmental & Development Svc.

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 58,541,058	$ 80,000,274	$ 68,654,160	(14.2)%
Operating Expenditures	78,117,191	319,190,481	134,509,770	(57.9)%
Capital Outlay	1,502,030	95,082,565	7,563,314	(92.0)%
Total Operating	**$ 138,160,279**	**$ 494,273,320**	**$ 210,727,244**	**(57.4)%**
Capital Improvements	$ 14,572,230	$ 73,464,937	$ 12,998,178	(82.3)%
Debt Service	249,622	334,484	194,799	(41.8)%
Grants	3,401,939	79,196,522	42,352,806	(46.5)%
Reserves	0	42,873,124	26,217,469	(38.8)%
Interfund transfers	0	496	0	(100.0)%
Total Non-Operating	**$ 18,223,791**	**$ 195,869,563**	**$ 81,763,252**	**(58.3)%**
Department Total	**$ 156,384,070**	**$ 690,142,883**	**$ 292,490,496**	**(57.6)%**

Expenditures by Division / Program

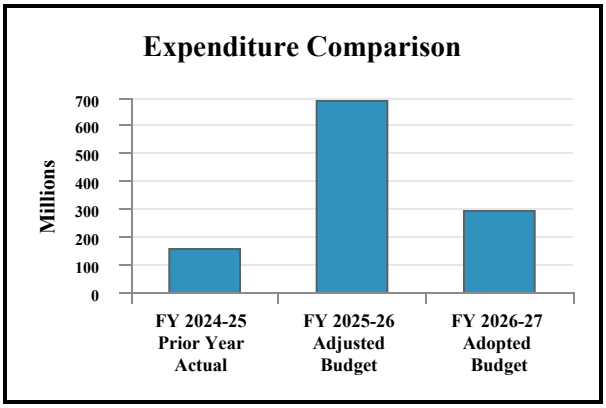
Building Safety	$ 28,420,059	$ 45,551,200	$ 38,256,505	(16.0)%
Environmental Protection	32,125,183	141,182,704	71,571,915	(49.3)%
Fiscal & Operational Support	8,641,079	10,749,451	9,926,093	(7.7)%
Housing and Community Development	69,519,601	460,528,713	147,652,445	(67.9)%
Neighborhood Services	9,455,977	18,060,918	15,855,931	(12.2)%
Planning	4,593,912	9,414,970	4,711,049	(50.0)%
Zoning	3,628,259	4,654,927	4,516,558	(3.0)%
Department Total	**$ 156,384,070**	**$ 690,142,883**	**$ 292,490,496**	**(57.6)%**

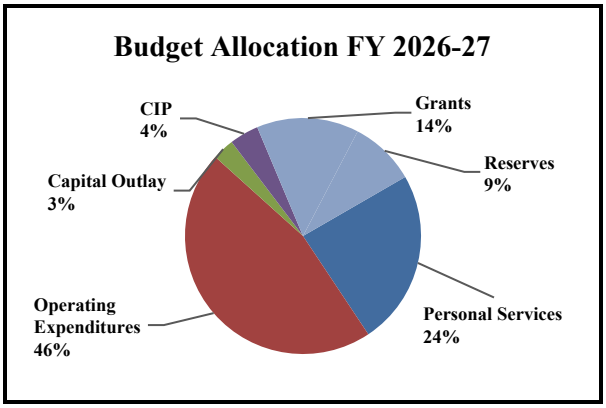
Funding Source Summary

Special Revenue Funds	$ 101,864,562	$ 459,050,449	$ 140,995,404	(69.3)%
General Fund and Sub Funds	42,196,696	167,512,382	141,030,414	(15.8)%
Capital Construction Funds	12,322,812	63,580,052	10,464,678	(83.5)%
Department Total	**$ 156,384,070**	**$ 690,142,883**	**$ 292,490,496**	**(57.6)%**

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

EXPENDITURE HIGHLIGHTS





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

One (1) New Positions FY 2026-27

1 - Administrative Specialist, Housing and Community Development Division

10 Deleted Positions FY 2026-27

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

Operating Expenses – The FY 2026-27 operating expenses budget decreased by 57.9% or $184.7 million from the FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds or new grant awards, which are recognized after the budget is adopted, such as the Community Development Block Grant Disaster Recovery (CDBG-DR) grant that is being used to assist in rebuilding disaster-impacted areas. The Neighborhood Services Division budget includes $1.2 million for the following Neighborhood Pride Grants: Pride Sustainability, Youth Sports Enhancement, Neighborhood Pride Miscellaneous, Business Assistance Neighborhood Corridor, Neighborhood Community and Youth Leadership Conference, Neighborhood Beautification, Fixing up the Neighborhood, Street Art Something, Community Cleanup, and Non Profit Housing Repair. Also, the Neighborhood Services Division budget includes $2.2 million for cleaning and mowing of overgrown lots and the demolition of various buildings that have been identified as unsafe structures throughout the county. The Environmental Protection Division budget continues to include $1.9 million to support the ongoing water quality monitoring contracts and water quality assessments and feasibility studies. Building Safety Division budget was developed to cover expenses necessary to meet the service needs of customers.

Capital Outlay – The FY 2026-27 capital outlay budget decreased by 92.0% or $87.5 million from the FY 2025-26 budget mainly due to the reduction of one-time purchases of equipment and vehicles. Included in the capital outlay budget is funding for equipment, computer equipment, and rolling stock for the replacement of a total of 10 vehicles, as follows: six (6) for the Building Safety Division, two (2) for the Environmental Protection Division, and two (2) for the Neighborhood Services Division, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 82.3% or $60.5 million from the FY 2025-26 budget. The majority of the decrease is due to the timing of re-budgets for capital projects from the FY 2025-26 budget. The budget includes funding for Environmental Sensitive Land, Water Quality Improvements, Shingle Creek BMAP 6459, Little Wekiva STA, TM Ranch Acquisition, and I-Drive Wayfinding and Signage. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Services – The FY 2026-27 debt services budget decreased by 41.8% or $139,685 from the FY 2025-26 and is for the principal and interest expenses for office equipment capital leases within the Housing and Community Development Division.

Grants – The FY 2026-27 grants budget decreased by 46.5% or $36.8 million from the FY 2025-26 budget. The FY 2026-27 budget does not reflect carryover grant funds, which are recognized after the budget is adopted. Included in the grants budget is $39.7 million under the Affordable Housing Trust Fund, which is to be used to create and preserve affordable rental and ownership housing for very-low and moderate-income households. In addition, some not-for-profit organizations will receive Community Development Block Grant (CDBG) funding as determined through a competitive process. The amount of $2.7 million for FY 2026-27 is an estimate of funding for various projects; actual amounts will not be awarded until later in fiscal year 2026 and during this fiscal year 2027.

Reserves – The FY 2026-27 reserves budget decreased by 38.8% or $16.7 million from the FY 2025-26 budget. The Building Safety Fund reserve budget is $4.2 million. Environmental Protection Division's reserve budget is $21.5 million, which includes Lake MSTUs and land conservation funds, with a portion of these funds committed to planned capital improvements projects. Neighborhood Services Division's reserve budget is $537,514, which includes the Pine Hills Neighborhood Improvement Fund.

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

FUNDING SOURCE HIGHLIGHTS

The Planning, Environmental and Development Services Department receives funding from various sources. For FY 2026-27, the department receives funds from the General Fund, which includes Affordable Housing Trust Fund (0231), Special Revenue Funds (grant funding), and Capital Construction Funds. Special Revenue Funds include such funds as the Building Fund (1011), the Air Pollution Control (1010), the Air Quality Improvement (1013), the Conservation Trust Fund (1026), Tree Replacement Trust Fund (1029), MSTU/MSBU Lake Funds (1061–1099, 1120-1124, 1146-1147, 1168, 1184-1189, and 1199), Local Housing Assistance-SHIP Fund (1232), Pine Hills Local Government NID Fund (1249), and I-Drive CRA Fund (1246).

Affordable Housing Trust Fund - The budget includes a total of $86.6 million under the Affordable Housing Trust Fund. The Board approved $10 million a year with a 10% annual increase to be deposited in a trust fund to be used for affordable housing in Orange County. For FY 2026-27, the calculated contribution to the Affordable Housing Trust Fund is $19.5 million.

Building Permits – Permit fees are charged for plans review and inspection services encompassing building, electrical, mechanical, and plumbing trades. Staff reviews construction plans and performs construction inspections to ensure compliance with Orange County Code. Fees are based on the actual cost of plans reviewed and site inspections, plus an allowance for overhead expenses. The FY 2026-27 building permit fees are budgeted at $20.0 million compared to $17.5 million budgeted in the FY 2025-26.

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

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

Miscellaneous Contractor Permits – Revenue is collected for various permits issued by the Division of Building Safety that are not for new building construction and include permits for tents, trailers, house-moving, structure demolition, signs, re-inspection fees, and other items. The FY 2026-27 miscellaneous contractor permits revenue is budgeted at $2.4 million, which remains status quo from FY 2025-26 budget.

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

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

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

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

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

Division: Building Safety

Expenditures by Category

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

Division: Environmental Protection

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 12,481,313	$ 13,814,714	$ 13,855,141	0.3 %
Operating Expenditures	6,855,747	23,973,457	18,275,461	(23.8)%
Capital Outlay	383,067	3,030,054	5,068,197	67.3 %
Total Operating	**$ 19,720,127**	**$ 40,818,225**	**$ 37,198,799**	**(8.9)%**
Capital Improvements	$ 12,390,056	$ 67,900,040	$ 12,808,178	(81.1)%
Grants	15,000	56,000	41,000	(26.8)%
Reserves	0	32,407,943	21,523,938	(33.6)%
Interfund transfers	0	496	0	(100.0)%
Total Non-Operating	**$ 12,405,056**	**$ 100,364,479**	**$ 34,373,116**	**(65.8)%**
Total	**$ 32,125,183**	**$ 141,182,704**	**$ 71,571,915**	**(49.3)%**
Authorized Positions	**118**	**118**	**118**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 6,741,169	$ 7,378,631	$ 7,544,670	2.3 %
Operating Expenditures	1,832,160	3,293,965	2,321,210	(29.5)%
Capital Outlay	67,750	76,855	60,213	(21.7)%
Total Operating	**$ 8,641,079**	**$ 10,749,451**	**$ 9,926,093**	**(7.7)%**
Total	**$ 8,641,079**	**$ 10,749,451**	**$ 9,926,093**	**(7.7)%**
Authorized Positions	**58**	**58**	**58**	**0.0 %**

Division: Housing and Community Development

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 6,164,312	$ 18,143,405	$ 7,220,330	(60.2)%
Operating Expenditures	58,713,241	272,142,391	96,407,464	(64.6)%
Capital Outlay	505,487	90,517,911	1,518,046	(98.3)%
Total Operating	**$ 65,383,040**	**$ 380,803,707**	**$ 105,145,840**	**(72.4)%**
Capital Improvements	$ 500,000	$ 250,000	$ 0	(100.0)%
Debt Service	249,622	334,484	194,799	(41.8)%
Grants	3,386,939	79,140,522	42,311,806	(46.5)%
Total Non-Operating	**$ 4,136,561**	**$ 79,725,006**	**$ 42,506,605**	**(46.7)%**
Total	**$ 69,519,601**	**$ 460,528,713**	**$ 147,652,445**	**(67.9)%**
Authorized Positions	**74**	**74**	**75**	**1.4 %**

Division: Neighborhood Services

Expenditures by Category

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

Division: Planning

Expenditures by Category

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

Division: Zoning

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 3,452,420	$ 4,135,508	$ 4,115,931	(0.5)%
Operating Expenditures	120,711	168,419	374,627	122.4 %
Capital Outlay	55,128	26,000	26,000	0.0 %
Total Operating	**$ 3,628,259**	**$ 4,329,927**	**$ 4,516,558**	**4.3 %**
Capital Improvements	$ 0	$ 325,000	$ 0	(100.0)%
Total Non-Operating	**$ 0**	**$ 325,000**	**$ 0**	**(100.0)%**
Total	**$ 3,628,259**	**$ 4,654,927**	**$ 4,516,558**	**(3.0)%**
Authorized Positions	**36**	**37**	**37**	**0.0 %**


ORANGE
COUNTY
FLORIDA

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the

Planning, Environmental and Development Services Department

The Planning, Environmental and Development Services Department (PEDS) is responsible for capital projects related to Building Safety, Environmental Protection, Housing and Community Development, Neighborhood Services, Planning, and Zoning divisions. Responsibilities of projects include the environmentally sensitive lands acquisitions and maintenance of environmentally sensitive lands, improvements to water quality in county lakes, and I-Drive wayfinding and signage. Unspent budget in FY 2025-26 for these projects will be rebudgeted to FY 2026-27 during the Annual Budget Amendment in January 2027.

	Adopted FY 2026-27
Environmental Protection	$ 12,808,178
Planning	190,000
Department Total	$ 12,998,178

Funding Mechanism:

Projects within PEDS are budgeted in the Building Safety Fund (1011), Conservation Trust Fund (1026), the Capital Projects Fund (1023) and I-Drive CRA Fund (1246), and various State/Federal Grants.

Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Building Safety											
2613	1011	Building Safety Renovations	69,079	250,000	0	0	0	0	0	0	319,079
		Unit Subtotal	**69,079**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**319,079**
2632	1011	Satellite Office Building	100,430	0	0	0	0	0	0	145,000	245,431
		Unit Subtotal	**100,430**	**0**	**0**	**0**	**0**	**0**	**0**	**145,000**	**245,431**
		Building Safety Subtotal	**169,509**	**250,000**	**0**	**0**	**0**	**0**	**0**	**145,000**	**564,510**
Environmental Protection											
1978	1023	Environmental Sensitive Land	1,614,350	3,692,280	0	0	0	0	0	0	5,306,631
	1026	Environmental Sensitive Land	2,350,213	3,525,791	2,181,000	0	0	0	0	0	8,057,005
		Unit Subtotal	**3,964,563**	**7,218,071**	**2,181,000**	**0**	**0**	**0**	**0**	**0**	**13,363,636**
2439	1023	Water Quality Improvements	3,051,970	7,371,974	2,401,028	75,000	0	0	0	1,027,591	13,927,563
	8121	Water Quality Improvements	0	60,500	0	0	0	0	0	0	60,500
	8122	Water Quality Improvements	0	140,000	0	0	0	0	0	0	140,000
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
	8173	Water Quality Improvements	0	665,000	0	0	0	0	0	0	665,000
	8174	Water Quality Improvements	0	225,000	0	0	0	0	0	0	225,000
		Unit Subtotal	**3,051,970**	**8,962,474**	**2,401,028**	**75,000**	**0**	**0**	**0**	**1,027,591**	**15,518,063**
2591	1023	Wekiva BMAP Pond 6794	0	0	0	183,496	0	0	0	0	183,496
		Unit Subtotal	**0**	**0**	**0**	**183,496**	**0**	**0**	**0**	**0**	**183,496**
2592	1023	Shingle Creek BMAP 6459	0	0	2,263,650	0	0	0	0	0	2,263,650
		Unit Subtotal	**0**	**0**	**2,263,650**	**0**	**0**	**0**	**0**	**0**	**2,263,650**
2657	1023	Little Wekiva STA	604,312	4,395,363	5,800,000	0	0	0	0	0	10,799,675
		Unit Subtotal	**604,312**	**4,395,363**	**5,800,000**	**0**	**0**	**0**	**0**	**0**	**10,799,675**
2658	1023	Lake Lawne Reuse Facility	850,505	157,894	0	0	0	0	0	0	1,008,399
		Unit Subtotal	**850,505**	**157,894**	**0**	**0**	**0**	**0**	**0**	**0**	**1,008,399**
2659	1026	TM Ranch Acquisition	61,843	161,999	162,500	0	0	0	0	0	386,342
		Unit Subtotal	**61,843**	**161,999**	**162,500**	**0**	**0**	**0**	**0**	**0**	**386,342**
4303	1023	Environmental Sensitive Land Acquisitions	52,770,761	47,229,239	0	0	0	0	0	0	100,000,000
		Unit Subtotal	**52,770,761**	**47,229,239**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000,000**
		Environmental Protection Subtotal	**61,303,955**	**68,125,040**	**12,808,178**	**258,496**	**0**	**0**	**0**	**1,027,591**	**143,523,261**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Housing & Community Development											
1769	1246	I-Drive Catalytic Site	0	250,000	0	0	0	0	0	22,250,000	22,500,000
		Unit Subtotal	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**22,250,000**	**22,500,000**
8735	5920	CDBG-DR - Ian PW Verona Park Pump Station	0	3,660,966	0	0	0	0	0	0	3,660,966
		Unit Subtotal	**0**	**3,660,966**	**0**	**0**	**0**	**0**	**0**	**0**	**3,660,966**
		Housing & Community Development Subtotal	**0**	**3,910,966**	**0**	**0**	**0**	**0**	**0**	**22,250,000**	**26,160,966**
Neighborhood Services											
3147	1023	Cassady Building Phase II	816,212	383,789	0	0	0	0	0	0	1,200,001
		Unit Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
		Neighborhood Services Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
Planning											
3102	1023	Planning's Office Renovation	257,412	24,513	0	0	0	0	0	0	281,925
		Unit Subtotal	**257,412**	**24,513**	**0**	**0**	**0**	**0**	**0**	**0**	**281,925**
3195	1246	I-Drive Wayfinding and Signage	857,837	4,323,149	190,000	0	0	0	0	0	5,370,986
		Unit Subtotal	**857,837**	**4,323,149**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,370,986**
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	291,554	8,446	0	0	0	0	0	0	300,000
		Unit Subtotal	**291,554**	**8,446**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
		Planning Subtotal	**1,406,802**	**4,356,108**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,952,911**
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	325,000	0	0	0	0	0	0	325,000
		Unit Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		Zoning Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	**63,696,478**	**77,350,903**	**12,998,178**	**258,496**	**0**	**0**	**0**	**23,422,591**	**177,726,649**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.


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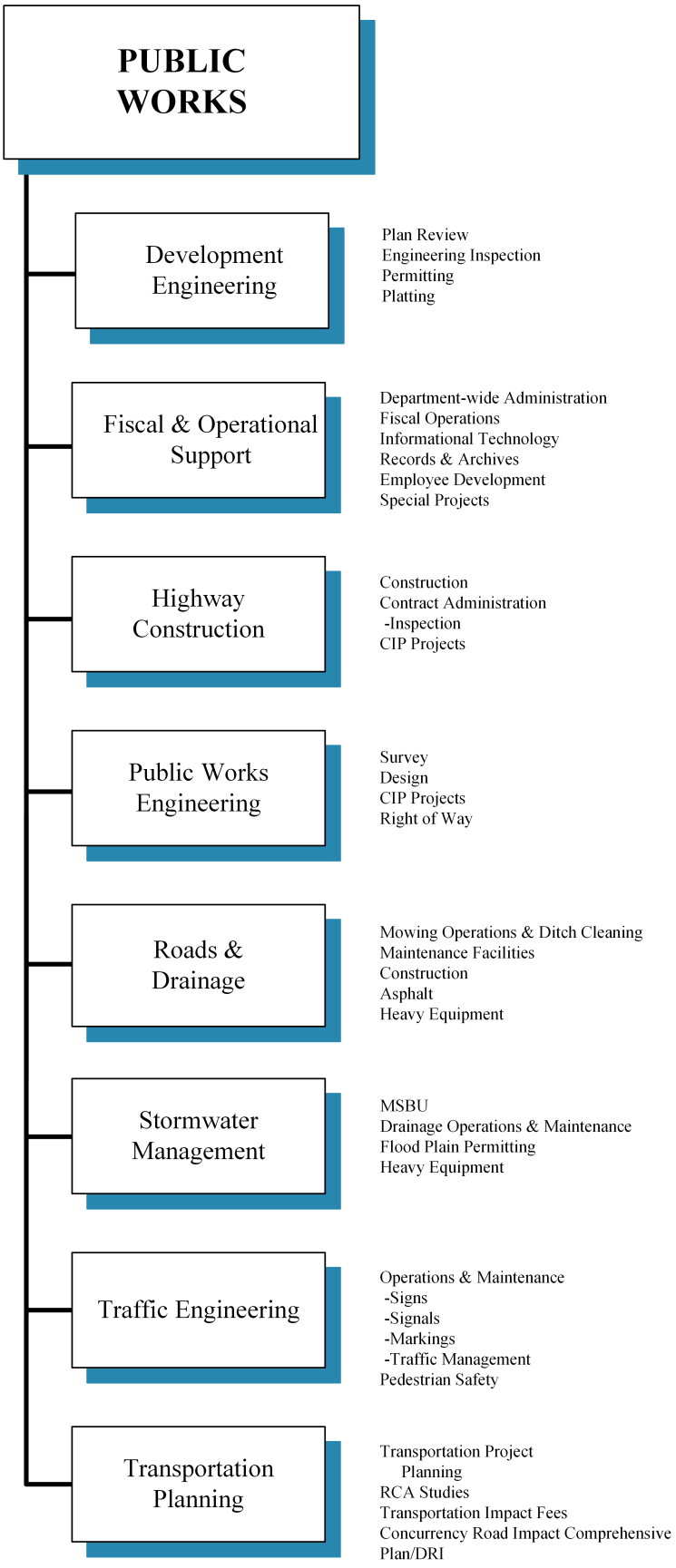
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PUBLIC WORKS
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Permitting
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Fiscal & Operational Support
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Informational Technology
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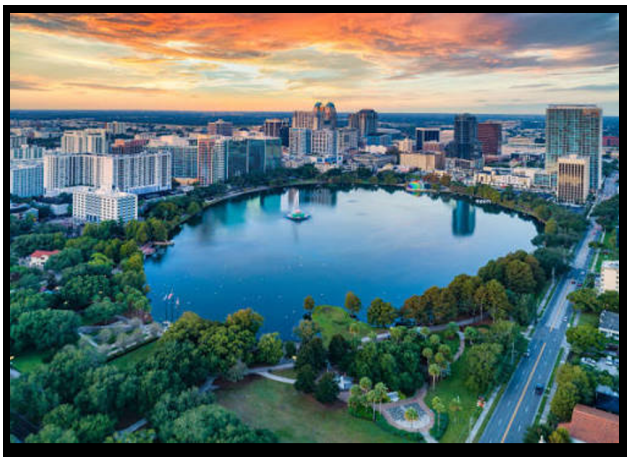
Public Works

Purpose Statement:

The Public Works Department provides for the design, construction, and maintenance of roadways, pedestrian walks, and traffic control devices for the safe, efficient, and effective travel of the residents of Orange County and the general public. In addition, the Department collaborates with community and industry groups and related agencies in determining infrastructure needs. The Department also identifies, provides, and maintains the county's stormwater infrastructure to control and manage stormwater runoff to prevent localized flooding of properties due to storms.

Program Descriptions:

- The **Development Engineering Division** provides regulatory responsibilities for platting, review of development plans, and permitting for development to ensure compliance with all applicable state regulations and county codes.
- The **Fiscal & Operational Support Division** is responsible for the support of the Public Works Department's fiscal operations, inventory control, public records, emergency response, customer service, and geographical information and mapping functions.
- The **Highway Construction Division** provides construction, inspection, and contract administration services for roadway, sidewalks, drainage projects, recreational trails and intersection improvements throughout unincorporated Orange County.
- The **Public Works Engineering Division** manages the roadway capital improvement program. In addition to major road projects, this includes programs such as intersection improvements, pedestrian safety, new sidewalks, median tree, roadway lighting and bridge replacement. The division also manages water quality projects for the Environmental Protection Division and recreational trail projects for Parks and Recreation Division.
- The **Roads & Drainage Division** provides for the maintenance of roads in the unincorporated areas of Orange County. Services include resurfacing of residential streets, maintenance of unpaved roads and bridges, right-of-way mowing, sidewalk repair, concrete work, and roadway underdrain maintenance.
- The **Stormwater Management Division** is responsible for the planning, engineering design, operation and maintenance of the primary drainage systems within unincorporated Orange County. This includes stormwater ponds, canals, pump stations, major control structures, drainwells, and dams. In addition, the Division administers the Federal Emergency Management Agency's (FEMA) National Flood Insurance (NFIP) and Community Rating System (CRS) Programs.



- The **Traffic Engineering Division** provides for the transportation needs of the county through a series of successful programs, projects and maintenance services including 311 customer service, traffic studies, traffic calming, speed management, intersection improvements, signal installation/coordination, red light cameras, signing and pavement markings, and maintenance of traffic review and permit approval.
- The **Transportation Planning Division** provides overall support for transportation initiatives through policy development in the Comprehensive Plan to ensure that transportation projects address the needs of the community. The division is also responsible for coordinating transportation related issues with other departments, as well as federal and state agencies, in addition to administering the development of transportation infrastructure studies, transportation impact fees, code amendments and transportation concurrency evaluations.

FY 2025-26 Major Accomplishments:

Highway Construction Division

- Initiated construction of Ficquette Road Improvements (south of Summerlake Park Boulevard to south of Ingelnook Drive), All American Boulevard Construction (Clarcona-Ocoee to Forest City Road) / Kennedy Boulevard Widening (Forest City Road to Wymore Road), Sand Lake Road Safety Improvements (Apopka-Vineland Road to Rialto intersection), Powers Drive at North Lane Intersection Improvements, Tilden Road at Tiny Road Intersection Improvements, University Boulevard at Dean Road Intersection, Flemings Road Extension (CR 545 to Lake County line) and Gatlin – Bumby Sidewalk (Gatlin Avenue to Lake Margaret Drive)
- Started and completed construction of Wekiva Area Pond 6360 Retrofit, Shingle Creek Pond 6010 Retrofit, Siplin Pond 6749 Retrofit, Wekiva Pond 3794 Retrofit and Little Econ Trail Phase 3.

- Completed construction of East Bay Street Paving and Drainage Improvements, 37th Street Sidewalk, Buck Road Bridge Replacement and the Lake Apopka Trail.
- Constructed approximately 16.81 miles of new sidewalks throughout Orange County and 947 curb ramps.

Public Works Engineering Division

- Managed over 150 projects with a combined value of approximately $1.8 billion, including design, engineering and permitting of major roadway improvements and programs such as intersection improvements, bridge replacements, new sidewalks, roadway lighting, median tree landscaping and pedestrian safety. These projects include Local Agency Program (LAP) funded projects in coordination with Florida Department of Transportation (FDOT), and partnership projects with private developers, municipalities and the Florida Turnpike Enterprise.
- Completed design and permitting for several projects, including major road improvements for Sand Lake Road, Reams Road, All American Boulevard, Kennedy Boulevard West, and Taft-Vineland Road West.
- Coordinated with the County Attorney's Office and Real Estate Management for the acquisition of right-of-way including eminent domain for major roadway improvements on Richard Crotty Parkway Segment 1A, Texas Avenue, Ficquette Road and Reams Road.
- Lighted 14.3 miles of roads across the county under the Accelerated Transportation Safety Program in coordination with utility companies.
- Constructed 14 miles of sidewalk under both the Capital Improvement Program and the Accelerated Transportation Safety Program.
- Rolled out the initial phase of implementation of Aurigo program management software for survey request forms.
- Supported Parks and Recreation Division by providing project management services for recreational trail projects such as Shingle Creek Phase 1, Segments 2 & 3 and Environmental Protection Division, by providing project management and survey services for Water Quality projects.

Roads & Drainage Division

- Retrofitted more than 26 miles of sidewalk.
- Repaired over 46,500 linear feet of curb.
- Responded to over 10,000 citizen inquiries, and over 350 emergency call outs.
- Performed tree services on over 14,000 trees.
- Swept over 25,000 curb miles of roadway.
- Repaired about 3,000 potholes.
- Performed landscape maintenance on 3,908 acres of right-of-way on a 12-days cycle.
- Moved over 4.600 acres of secondary canals and roadside ditches.
- Cleaned over 11,000 of linear feet of stormwater pipes, and over 6,000 drainage inlets.
- Slip lined over 16,000 linear feet of stormwater pipes.
- Cleaned and reshaped one (1) mile of roadside ditches, and two (2) miles of secondary canals, and four (4) miles of roadside shoulder areas.
- Resurfaced over 170 lane miles of arterial, collector, and subdivisions roads.
- Repaired over 1,500 linear feet of guardrail.
- Removed over three (3) million pounds of trash and debris from the right-of-way.
- Managed over 330 Adopt-a-Highway cleanup events.
- Completed the maintenance and repairs to the 4th Street bridge over the Turnpike.

Stormwater Management Division

- Mowed approximately 35,689 acres of county right-of-way/easements for ponds and primary canals.
- Trimmed or removed over 10,486 trees.
- Chemically sprayed approximately 839 miles of fences, curbs, and edges; and 21,454 acres of county right-of- way/ easements for ponds and primary canals.
- Repaired over 19,297 linear feet of fencing along ponds and right-of-way.
- Reviewed an estimated 275 floodplain permits applications and processed an estimated 50 floodplain determinations.
- Capital Improvement Projects:
  - Completed the Hazard Mitigation Grant Program-funded Orlo Vista/Westside Manor Stormwater Improvements.
  - Big Sand Lake Outfall Improvements designed by Stormwater Management and constructed by the Florida Department of Transportation.



Traffic Engineering Division

- The traffic studies section performed a total of 49 signal warrants, 60 speed studies and 28 multi-way stop control studies, 22 school-related requests, 56 Speed Limit signs, and 203 no-parking studies. Serviced 851 inquiry requests from 311 customer service.
- Traffic permit review section reviewed 713 development applications and processed 4,171 maintenances of traffic permits.
- The traffic calming section installed 106 speed cushions, four (4) raised crosswalk, one (1) speed table, one (1) traffic circle, 1,235 intersection/mid-block Americans with Disabilities Act (ADA) pedestrian curb ramps, five (5) directional median openings, three (3) turn lane extension, and three (3) lane separators.
- The safety section designed 15 traffic signals, six (6) roundabouts, six (6) special projects, and eight (8) corridor studies.
- The red-light running camera section issued 64,583 notices of violations, and 17,966 uniform traffic citations.
- The maintenance and operations section constructed nine (9) traffic signals, fabricated 9,288 signs, and refreshed 105 lane-miles of striping.
- The Traffic Management Center coordinated 161 traffic signals and resolved 893 signal-timing concerns.

Transportation Planning

- Processed five (5) Local Agency Program (LAP) agreements that secured federal funding for improvements to roads and trails.
- Initiated an RCA (Roadway Conceptual Analysis) study for Schofield Road and a corridor safety study for Landstar Boulevard and an intersection study at International Drive/ World Center Drive.
- Completed PD&E (Project, Development & Environment) studies for Chuluota, and McCulloch Roads.
- Completed the Sales Tax Initiative contract with HDR, Inc.
- Finalized and presented 26 agreements to the Road Agreement Committee. Twenty (20) of them are Proportionate Share Agreements (PSA) and six (6) are roadway agreements.
- Eight (8) PSA have made their proportionate share payments totaling $2,646,308.
- Updated the Annual Traffic Count Program, which was transferred from the Traffic Engineering Division to Transportation Planning Division and collected data on 541 locations/stations for the 2025–2026 counts.
- Promote multimodal transportation during Comprehensive Plan amendment and development reviews to facilitate safe, convenient, and efficient transportation.
- Continue to apply for state and federal grants associated with transportation improvements.

FY 2026-27 Department Objectives:

Highway Construction Division

- Initiate construction of Shingle Creek Trail Phase 1 Segments 2 & 3, Pinto Way Sidewalk, Welch Road Sidewalk, Holden Avenue Sidewalk and Lake Mann Phase 1 Sidewalk.
- Complete the construction of Gatlin – Bumby Sidewalk (Gatlin Avenue to Lake Margaret Drive), Sand Lake Road Safety Improvements (Apopka-Vineland Road to Rialto intersection), Powers Drive at North Lane Intersection Improvements, Tilden Road at Tiny Road Intersection Improvements, University Boulevard at Dean Road Intersection, Flemings Road Extension (CR 545 to Lake County line), Bates Road Bridge Replacement, Pine Hills Pedestrian Safety Phase 2 (S.R. 50 to Figwood Lane), Pine Hills Pedestrian Safety Phase 3 (Belco Drive to Bonnie Brae Circle), and New Independence Parkway (CR 545 to Lake County line).
- Continue construction of the following projects: Bates Road Bridge Replacement, Pine Hills Pedestrian Safety Phase 2 (S.R. 50 to Figwood Lane), Econlockhatchee Trail (South of Lake Underhill to North SR 408), Pine Hills Pedestrian Safety Phase 3 (Belco Drive to Bonnie Brae Circle) and New Independence Parkway (CR 545 to Lake County line).
- Continue installation of new sidewalks and curb ramps throughout the county.
- Continue delivery of the sidewalk/ADA components of the Accelerated Transportation Safety Program (ATSP).

Public Works Engineering Division

- Continue to manage intersection and pedestrian safety and roadway projects in our Capital Improvement Program (CIP).
- Continue to administer the sidewalk program and install approximately seven (7) miles of pedestrian sidewalks throughout Orange County.
- Continue to manage the design, engineering and permitting of 4.6 miles of sidewalks under the ATSP.
- Continue to light 24 miles of county roads in coordination with utility companies under the ATSP.
- Continue to manage the acquisition of rights-of-way including eminent domain for our CIP Program.
- Complete installation of median trees under the median tree landscaping program.
- Continue to manage and implement bridge replacement programs.
- Continue to roll out the implementation of Aurigo program management software on an incremental basis, in coordination with ISS, Real Estate Management, Environmental Protection Division, Highway Construction, and Transportation Planning.

- Continue to provide project management, right-of-way acquisition and survey services in support of Environmental Protection Division's Water Quality Improvement CIP Program, Parks and Recreation Division's recreational trail program and Housing and Community Services Division's infrastructure improvement projects.
- Continue to implement the Countywide Vertical Benchmark Network Project, which will assist meeting the current FEMA and National Geodetic Survey (NGS) standards for vertical control, which will be included in the County's Geographic Information System (GIS) Database.
- Implement a new Drone program to augment and expand the range of survey services available to Public Works.

Roads & Drainage Division

- Continue implementation and enhancement of asset management system (iWorQ) as a tool for operational efficiencies and evaluate potential implementation of Aurigo as a replacement of the IOM system for management and tracking of outsourced services.
- Initiate the construction of new office building for the Bithlo Maintenance Unit, and evaluate land acquisition for a new Horizon West Maintenance Unit.
- Initiate the construction of the Wallington Drive and Egret Way bridges.
- Continue to promote the health, safety, and welfare of Orange County residents through the maintenance of roadway and secondary drainage facilities.
- Provide leadership and support activities for recovery operations to open roads and minimize secondary flooding issues during emergencies and adverse weather events.

Stormwater Management Division

- Continue to improve stormwater management in Orange County by completing updated Watershed Master Plans for each of the county's basins.
- Continue the Comprehensive Structural Inventory Plan for Stormwater Infrastructure (CSIP).
- Continue the inventory and creation of fact sheets for County maintained ponds.
- Continue to participate in FEMA's Community Rating System (CRS) Program to improve flood protection and increase monetary savings to residents.
- Capital Improvement Project: B-14 Boggy Creek Pipeline-Segments C and D are under redesign.

Traffic Engineering Division

- Work with community groups and organizations on traffic calming, pedestrian safety, and school-related issues. Conduct traffic studies at critical intersections and roadways to install pedestrian crosswalks, signs, and signals.
- Manage the county's Red-Light Safety Program and implement speed limit recommendations to improve safety.
- Construct several traffic signals, install overhead flashing beacons at school zones, and lead corridor signal re-timing projects to improve level of service on designated roads.
- Expand the fiber optic network and install intelligent transportation systems (ITS) technology such as signal cabinet & controller upgrades closed circuit television (CCTV) cameras, wireless communication devices, and Bluetooth travel time detectors.

Transportation Planning

- Reassess studies currently underway using defined prioritization metrics to determine whether resources and priorities should be adjusted based on their relative value, impact, feasibility, and strategic alignment.
- Continuation of PD&E studies for Hancock Lone Palm Road and Edgewater Drive/Beggs Road, Hiawassee Road, Hall Road, Lake Pickett Road, and the Northwest Orange County Areawide Transportation Study (NOWOCATS) for the northwestern region of the county.
- Initiate a Road Safety Audit program to assess existing pedestrian, bicycle, and micromobility conditions and make recommendations for improvements.
- Provide a baseline of all current Developments of Regional Impact (DRI) projects and agreements from current and former DRIs to include confirmation and documentation of specific outstanding DRI obligations and estimated current or future costs, on the part of the private sector and, if applicable, the county.
- Continue to apply for state and federal grants associated with transportation improvements.




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Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Development Engineering				
– Number of Development Engineering Reviews Processed	1	0	0	14,920
– % of Commercial Building projects reviewed within 3 weeks	2	0%	0%	80%
– % of Residential Building projects reviewed within 2 weeks	3	0%	0%	80%
– % of Engineering projects reviewed within 1 month	4	0%	0%	80%
– % of Subdivision projects reviewed within 1 month	5	0%	0%	80%
– Public Works Engineering				
– % of CIP Budget Expended and Encumbered		50%	60%	60%
– Number of Transportation CIP Projects in Progress		145	112	110
– Number of Transportation Projects Bid		112	72	60
Public Works Stormwater Mgt.				
– Number of Flood Plain Permit Applications		370	400	280
– % of CIP Budget Expended and Encumbered		89%	96%	96%
– Number of Drainwells, Control Structures, and Pump Stations		155	155	155
– Number of Miles of Primary Canals Maintained		95	95	95
– Number of Ponds Maintained		2,033	2,052	2,078
– Number of MSBU Ponds Maintained		1,645	1,670	1,696
– Number of Non-MSBU Ponds Maintained		382	382	382
Roads & Drainage				
– Total Number of County Lane Miles Maintained		5,966	5,878	5,903
– Number of Arterial Lane Miles Maintained		1,771	1,709	1,706
– Number of Residential Lane Miles Maintained		4,195	4,169	4,197
– % Arterial Lane Miles Rated in Good Condition		85%	85%	85%
– % Residential Lane Miles Rated in Good Condition		88%	88%	88%
– Number of Lane Miles Identified for Resurfacing		175	180	180
– Number of Miles of Secondary Canals Maintained		90	90	90
– % of CIP Budget Expended and Encumbered		86%	90%	90%
Transportation Planning				
– Number of Concurrency Applications Reviewed		168	160	180
Includes traffic studies reviewed in-house.				
– Number of Land Development Projects Submitted for Review		5,232	4,920	4,940
Includes DRC Reviews, Comprehensive Plan Amendments, BZA and P&Z applications				
– Number of Agreements Approved by RAC		51	28	32
Roadway Agreement Committee (RAC) meets twice monthly all year long.				
Traffic Engineering				
– % of MOT Permits Processed within 1 week		93%	90%	91%
Maintenance of Traffic (MOT)				
– % of Signal Preventative Maintenance Completed		93%	91%	91%
– % of Traffic Studies Completed within 60 days		87%	88%	91%
– % of Signal Timing Complaints Completed within 1 Week		94%	90%	91%

Notes:
1 - 5 New Measures

Department: Public Works

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 48,598,617	$ 60,243,903	$ 61,485,418	2.1 %
Operating Expenditures	102,420,908	143,959,175	123,084,580	(14.5)%
Capital Outlay	5,090,612	14,672,245	6,186,004	(57.8)%
Total Operating	**$ 156,110,137**	**$ 218,875,323**	**$ 190,756,002**	**(12.8)%**
Capital Improvements	$ 157,637,117	$ 482,754,373	$ 264,374,475	(45.2)%
Grants	139,973	140,000	140,000	0.0 %
Reserves	0	222,859,257	138,398,057	(37.9)%
Other	184,148	950,825	220,000	(76.9)%
Total Non-Operating	**$ 157,961,238**	**$ 706,704,455**	**$ 403,132,532**	**(43.0)%**
Department Total	**$ 314,071,375**	**$ 925,579,778**	**$ 593,888,534**	**(35.8)%**

Expenditures by Division / Program

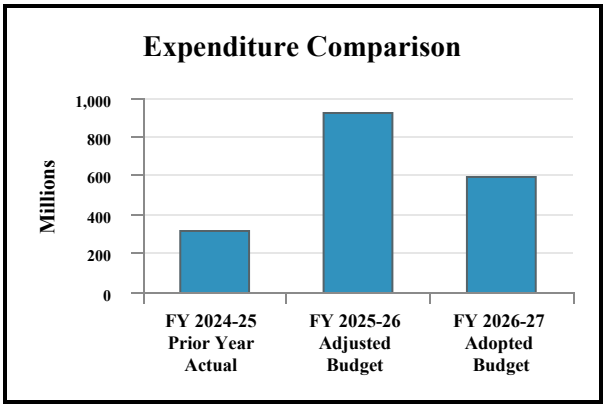
Development Engineering	$ 6,388,692	$ 7,106,627	$ 7,039,192	(0.9)%
Fiscal & Operational Support	24,407,587	26,256,884	19,512,420	(25.7)%
Highway Construction	3,436,685	4,477,982	4,303,531	(3.9)%
Public Works Engineering	84,543,943	357,340,995	180,298,962	(49.5)%
Public Works Reserves & Refunds	3,855,976	229,359,257	144,898,057	(36.8)%
Public Works Stormwater Mgt.	30,989,965	51,908,490	33,158,514	(36.1)%
Roads & Drainage	121,565,411	170,927,025	154,365,727	(9.7)%
Traffic Engineering	31,062,187	67,192,408	37,911,611	(43.6)%
Transportation Planning	7,820,929	11,010,110	12,400,520	12.6 %
Department Total	**$ 314,071,375**	**$ 925,579,778**	**$ 593,888,534**	**(35.8)%**

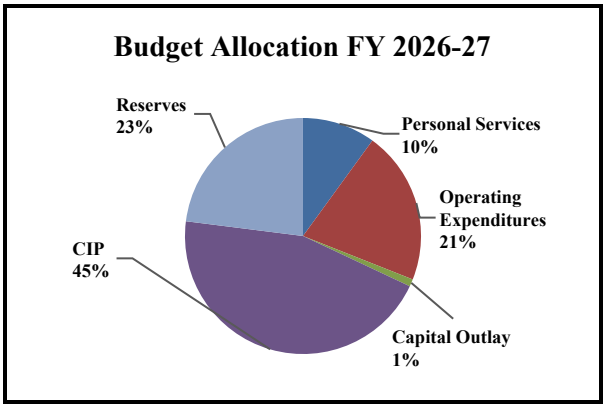
Funding Source Summary

Special Revenue Funds	$ 247,348,124	$ 571,590,668	$ 355,087,608	(37.9)%
Capital Construction Funds	66,723,251	353,989,110	238,800,926	(32.5)%
Department Total	**$ 314,071,375**	**$ 925,579,778**	**$ 593,888,534**	**(35.8)%**

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

EXPENDITURE HIGHLIGHTS





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

Operating Expenses – The FY 2026-27 operating expenses budget decreased by 14.5% or $20.9 million from the FY 2025-26 budget. A total of $64.2 million is included under Roads and Drainage Division for maintenance of roadway systems, which contains funding for maintenance of new roadways, street sweeping, tree trimming, landscape maintenance, right-of-way mowing maintenance, curb repairs, and other roadway costs to maintain a total of 5,952 road lane miles in Orange County. Also, included is the continuation of $3.0 million to the LYNX Shelters and Transit Centers, as part of the $100 million Accelerated Transportation Safety Program. Additionally, $11.9 million is budgeted under Employment Agency and Contract Services to assist with department-wide operations and ongoing support for countywide programs, such as the Red Light Camera program, General Engineer Consulting Services and multiple agency agreements. The total operating budget of $123.1 million continues to be affected by evolving construction market conditions, including sustained increases in material costs, supply chain constraints, and higher contract maintenance expenses experienced over recent years. As a result, the department's available resources can no longer support the same level of productivity achieved in FY 2025-26, limiting the ability to maintain service standards and constraining opportunities to expand or enhance existing service levels. Consequently, delays in life-cycle replacement activities and routine maintenance efforts are expected to continue in areas such as lane resurfacing, roadway maintenance, and landscape maintenance.

Capital Outlay – The FY 2026-27 capital outlay budget decreased by 57.8% or $8.5 million from the FY 2025-26 budget. The budget fluctuates each year based upon equipment needs, primarily to replace heavy equipment and rolling stock under the Roads and Drainage Division and Stormwater Management Division. The FY 2026-27 budget includes $6.2 million for equipment purchases, and 20 replacement vehicles, as approved by the Vehicle Requirements Utilization Committee (VRUC). Equipment purchases include two (2) Tractor Boom 4x4, Claw Truck, two (2) Flatbeds, three (3) Skid Steer Trailers, a Concrete Truck, a Menzi Muck M520 Walking Excavator, 10-wheel Dump, HURP Truck, Aerial Bucket Truck, a large Paver, and a 6-Wheel Dump Flatbed. The 20 replacement vehicles are allocated among the following divisions: five (5) for Stormwater Management, two (2) for Highway Construction, four (4) for Development Engineering, seven (7) for Roads & Drainage, and two for Traffic Engineering.

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 45.2% or $218.4 million from the FY 2025-26 budget primarily due to the timing of project schedules. Included in the budget is $167.6 million for the Roadway Program under the Public Works Engineering Division, which includes new roads, sidewalks, intersections, lighting and pedestrian safety projects; $60.4 million for Roads & Drainage Division, which includes $43.9 million for resurfacing of existing roadways, drainage, railroad crossing replacements, and maintenance yards improvements; $13.6 million for New and Rehab of Stormwater under the Stormwater Division; and $20.3 million for Traffic Engineering Division, which includes signals, signage, and safety projects. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Grant – The FY 2026-27 grant budget remained status quo at $140,000 and includes funding for the Bike Walk Central Florida for pedestrian safety initiatives at $100,000. Also, included in this funding is a contribution to the Walk-Ride-Thrive at $40,000.

Reserves – The FY 2026-27 reserves budget decreased by 45.2% or $84.4 million from the FY 2025-26 levels. The majority of the Public Works reserves reside in the Transportation Impact Fee funds. Public Works continues to draw down these reserves to construct new and widened roadways, due to funding deficiencies on necessary operating and capital improvement programs.

Other – The FY 2026-27 other category budget includes a $220,000 interfund transfer from the Transportation Trust Fund to the Apopka Vineland Landscaping MSTU to fund maintenance activities, which is remaining status quo from FY 2025-26.

FUNDING SOURCE HIGHLIGHTS

The majority of the funding sources for the Public Works budget comes from Orange County's portion of State Sales Tax Revenue, which is approximately 53% of the budget. There remaining sources of revenue consist of Gas Taxes 14%, County Capital Ad Valorem 12%, Impact Fees 9%, I-Drive CRA 6%, and other misc revenues 6%. Funding for Public Works transportation continues to be a challenge with limited increases in dedicated transportation revenue sources and the lack of available funding from State Sales Tax revenue to use toward transportation operations and capital.

Division: Development Engineering

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 5,598,991	$ 6,300,262	$ 6,430,540	2.1 %
Operating Expenditures	386,073	494,365	445,396	(9.9)%
Capital Outlay	403,628	312,000	163,256	(47.7)%
Total Operating	**$ 6,388,692**	**$ 7,106,627**	**$ 7,039,192**	**(0.9)%**
Total	**$ 6,388,692**	**$ 7,106,627**	**$ 7,039,192**	**(0.9)%**
Authorized Positions	**48**	**48**	**48**	**0.0 %**

Division: Fiscal & Operational Support

Expenditures by Category

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

Division: Highway Construction

Expenditures by Category

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

Division: Public Works Engineering

Expenditures by Category

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

Division: Public Works Reserves & Refunds

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Operating Expenditures	$ 3,855,976	$ 6,500,000	$ 6,500,000	0.0 %
Total Operating	**$ 3,855,976**	**$ 6,500,000**	**$ 6,500,000**	**0.0 %**
Reserves	$ 0	$ 222,859,257	$ 138,398,057	(37.9)%
Total Non-Operating	**$ 0**	**$ 222,859,257**	**$ 138,398,057**	**(37.9)%**
Total	**$ 3,855,976**	**$ 229,359,257**	**$ 144,898,057**	**(36.8)%**

Division: Public Works Stormwater Mgt.

Expenditures by Category

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

Division: Roads & Drainage

Expenditures by Category

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

Division: Traffic Engineering

Expenditures by Category

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

Division: Transportation Planning

Expenditures by Category

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


ORANGE
COUNTY
FLORIDA

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Public Works Department

This department is responsible for the provision of transportation and drainage facilities in Orange County. Projects may include the upgrade of existing facilities or the acquisition/construction of new facilities. Specifically, projects include road construction, signal installations, drainage structure improvements, purchase of soils, lab and engineering services, and construction of sidewalks and bike paths.

	Adopted FY 2026-27
Public Works Engineering	$ 170,041,783
Public Works Stormwater Mgt.	13,580,000
Roads & Drainage	60,442,692
Traffic Engineering	20,310,000
Department Total	$ 264,374,475

Funding Mechanism:

Funding for these projects is derived from a variety of gas tax revenues, such as the Local Option Gas Tax, Constitutional Gas Tax, and County Gas Tax. Funds for Stormwater Management and some roadway projects are also available from ad valorem taxes dedicated to infrastructure needs (Capital Projects Fund-1023). Growth related transportation needs are funded from impact fees collected from building permits issued on new construction. Funding for the Roadway Median Tree Program is coming from the Tree Replacement Trust Fund (1029) and the Transportation Trust Fund (1002). In addition, funding from the International Drive Community Agency (I-Drive CRA-1246) is included for engineering and traffic projects.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2026-27 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,843,782	2,384,734	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,228,516
	1301	Intersection WID/CW	0	1,000,000	0	0	0	0	0	0	1,000,000
	1306	Intersection WID/CW	93,155	1,744,998	21,632	0	0	0	0	0	1,859,785
	1314	Intersection WID/CW	0	0	300,000	1,779,425	0	0	0	0	2,079,425
	1322	Intersection WID/CW	0	0	100,307	0	0	0	0	0	100,307
	1338	Intersection WID/CW	0	0	0	13,960	0	0	0	0	13,960
	1351	Intersection WID/CW	0	79,670	988	0	0	0	0	0	80,658
	7515	LAP-Tiny Road at Tilden Road	360,333	3,843,513	0	0	0	0	0	0	4,203,846
	7516	LAP - University Blvd at Dean Rd	833,370	164,469	0	0	0	0	0	0	997,839
	7544	LAP - University Boulevard at Dean Road	0	6,054,954	0	0	0	0	0	0	6,054,954
		Unit Subtotal	**6,130,640**	**15,272,338**	**3,422,927**	**4,793,385**	**3,000,000**	**3,000,000**	**3,000,000**	**0**	**38,619,290**
2743	1034	Vineland Avenue	0	500,000	500,000	500,000	3,650,000	3,500,000	0	0	8,650,000
	1333	Vineland Avenue	17,850	203,887	512,696	0	0	0	0	0	734,433
		Unit Subtotal	**17,850**	**703,887**	**1,012,696**	**500,000**	**3,650,000**	**3,500,000**	**0**	**0**	**9,384,433**
2744	1246	International Drive Pedestrian Overpass	109,808	4,290,193	5,000,000	7,000,000	12,500,000	12,500,000	0	0	41,400,001
		Unit Subtotal	**109,808**	**4,290,193**	**5,000,000**	**7,000,000**	**12,500,000**	**12,500,000**	**0**	**0**	**41,400,001**
2752	1032	Richard Crotty Pkwy (436-Dean)	10,930,055	7,253,979	7,163,240	1,000,000	0	0	0	146,075,000	172,422,274
	1335	Richard Crotty Pkwy (436-Dean)	0	405,660	725,210	0	0	0	0	0	1,130,870
		Unit Subtotal	**10,930,055**	**7,659,639**	**7,888,450**	**1,000,000**	**0**	**0**	**0**	**146,075,000**	**173,553,144**
2766	1003	ROW & Drainage	15,166	3,871	3,000	3,000	5,000	5,000	5,000	0	40,038
		Unit Subtotal	**15,166**	**3,871**	**3,000**	**3,000**	**5,000**	**5,000**	**5,000**	**0**	**40,038**
2841	1002	Sidewalk Program C-W	7,351,718	8,504,030	6,123,300	3,020,952	0	0	0	0	25,000,000
	1003	Sidewalk Program C-W	7,759,675	9,187,640	4,788,225	3,325,000	3,594,000	3,300,000	3,300,000	0	35,254,540
		Unit Subtotal	**15,111,393**	**17,691,670**	**10,911,525**	**6,345,952**	**3,594,000**	**3,300,000**	**3,300,000**	**0**	**60,254,540**
2852	1003	Major Drng Structures-Replac	990,128	8,460,965	1,320,000	1,000,000	3,199,800	2,000,000	680,300	47,800,000	65,451,193
	7539	Major Drng Structures-Replac	5,906,813	4,078,576	0	0	0	0	0	0	9,985,389
		Unit Subtotal	**6,896,941**	**12,539,541**	**1,320,000**	**1,000,000**	**3,199,800**	**2,000,000**	**680,300**	**47,800,000**	**75,436,582**
2859	1023	Pine Hills Landfill Closure	717,377	601,193	256,000	256,000	256,000	256,000	256,000	0	2,598,569
		Unit Subtotal	**717,377**	**601,193**	**256,000**	**256,000**	**256,000**	**256,000**	**256,000**	**0**	**2,598,569**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
2883	1034	Sand Lake Road	4,400	8,509,868	2,447,000	0	0	0	0	0	10,961,268
	1326	Sand Lake Road	552,326	822,371	10,194	0	0	0	0	0	1,384,891
		Unit Subtotal	**556,726**	**9,332,239**	**2,457,194**	**0**	**0**	**0**	**0**	**0**	**12,346,159**
2894	1246	Sand Lake at I4 Beautification	0	620,000	100,000	6,600,000	0	0	0	0	7,320,000
		Unit Subtotal	**0**	**620,000**	**100,000**	**6,600,000**	**0**	**0**	**0**	**0**	**7,320,000**
2929	1033	Orange Ave (Osceola Cty-Turnpike)	701,591	3,378,011	6,350,000	1,100,000	10,900,000	11,650,000	3,283,000	0	37,362,602
		Unit Subtotal	**701,591**	**3,378,011**	**6,350,000**	**1,100,000**	**10,900,000**	**11,650,000**	**3,283,000**	**0**	**37,362,602**
3037	1003	Taft-Vnlnd Rd(441-Orng Av)	0	96,255	0	0	0	0	0	0	96,255
	1033	Taft-Vnlnd Rd(441-Orng Av)	3,125,523	21,968,413	2,541,285	2,752,960	3,500,000	565,946	8,717,000	21,398,966	64,570,093
	1329	Taft-Vnlnd Rd(441-Orng Av)	387,684	100,221	0	0	0	0	0	0	487,905
	1336	Taft-Vnlnd Rd(441-Orng Av)	0	6,142,563	338,724	0	0	0	0	0	6,481,287
		Unit Subtotal	**3,513,208**	**28,307,452**	**2,880,009**	**2,752,960**	**3,500,000**	**565,946**	**8,717,000**	**21,398,966**	**71,635,540**
3073	1246	Kirkman Road Extension	913,241	65,075,304	3,000,000	3,000,000	5,000,000	5,000,000	9,000,000	0	90,988,545
		Unit Subtotal	**913,241**	**65,075,304**	**3,000,000**	**3,000,000**	**5,000,000**	**5,000,000**	**9,000,000**	**0**	**90,988,545**
3074	1246	International Dr Ultimate Tran Study	157,974	2,323,381	100,000	0	0	0	0	28,000,000	30,581,355
		Unit Subtotal	**157,974**	**2,323,381**	**100,000**	**0**	**0**	**0**	**0**	**28,000,000**	**30,581,355**
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	44,346	1,940,874	0	0	0	0	0	3,167,076
	1004	Kennedy Blvd (Forest City-I4)	10,438	66,361	0	0	0	0	0	0	76,799
	1023	INVEST - Kennedy (Forest City-I4)	1,439,306	11,307,286	7,429,126	1,000,000	0	0	0	0	21,175,718
	1031	Kennedy Blvd (Forest City-I4)	3,986,237	2,415,387	2,430,000	3,010,000	0	0	0	35,600,000	47,441,623
		Unit Subtotal	**6,617,836**	**13,833,380**	**11,800,000**	**4,010,000**	**0**	**0**	**0**	**35,600,000**	**71,861,216**
3097	1003	All American(OBT-Forest Cty)	159,513	65,005	0	2,240,000	0	0	0	0	2,464,518
	1031	All American(OBT-Forest Cty)	669,658	11,614,041	8,700,000	1,960,010	0	0	0	0	22,943,709
		Unit Subtotal	**829,171**	**11,679,046**	**8,700,000**	**4,200,010**	**0**	**0**	**0**	**0**	**25,408,227**
5000	1002	Roadway Lighting	5,634,554	4,102,945	2,794,400	2,468,100	0	0	0	0	14,999,999
	1003	Street Lights-County Rds	1,361,367	1,622,451	200,000	200,000	200,000	200,000	200,000	0	3,983,818
		Unit Subtotal	**6,995,921**	**5,725,396**	**2,994,400**	**2,668,100**	**200,000**	**200,000**	**200,000**	**0**	**18,983,817**
5004	1023	INVEST - Chuluota Rd	368,733	216,804	500,000	500,000	950,000	1,800,000	0	40,309,000	44,644,537
	1328	Chuluota Rd	727,575	841,802	6,083,124	0	0	0	0	0	7,652,501
		Unit Subtotal	**1,096,309**	**1,058,606**	**6,583,124**	**500,000**	**950,000**	**1,800,000**	**0**	**40,309,000**	**52,297,038**
5005	1023	INVEST - McCulloch Rd	355,563	498,179	2,000,000	100,000	775,000	7,000,000	2,246,246	10,810,000	23,784,988
		Unit Subtotal	**355,563**	**498,179**	**2,000,000**	**100,000**	**775,000**	**7,000,000**	**2,246,246**	**10,810,000**	**23,784,988**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
5023	1002	Edgewater Drive	440,345	480,656	0	0	0	0	0	0	921,001
	1031	Edgewater Drive	0	103,789	0	0	0	0	0	39,240,000	39,343,789
		Unit Subtotal	**440,345**	**584,445**	**0**	**0**	**0**	**0**	**0**	**39,240,000**	**40,264,790**
5024	1003	Econ Trail (Lk Underhill-SR50)	0	5,142,816	0	0	0	0	0	0	5,142,816
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	29,616,792	10,598,176	0	0	0	0	0	0	40,214,968
	1032	Econ Trail (Lk Underhill-SR50)	11,584,134	4,855,186	400,000	0	0	0	0	0	16,839,320
	1343	Econ Trail (Lk Underhill-SR50)	0	502,826	0	0	0	0	0	0	502,826
		Unit Subtotal	**41,200,927**	**21,099,004**	**400,000**	**0**	**0**	**0**	**0**	**0**	**62,699,930**
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	49,636	37,889	0	0	0	0	0	0	87,525
	1034	Texas Ave (Oak Rdg-Holden)	3,293,325	2,110,585	0	0	0	0	0	48,300,000	53,703,910
		Unit Subtotal	**3,342,961**	**2,148,474**	**0**	**0**	**0**	**0**	**0**	**48,300,000**	**53,791,435**
5029	1003	Valencia Col Ln(Grod-Econ)	182,485	1,037,410	0	0	0	0	0	0	1,219,895
	1032	Valencia Col Ln(Grod-Econ)	0	0	0	0	0	0	0	16,500,000	16,500,000
		Unit Subtotal	**182,485**	**1,037,410**	**0**	**0**	**0**	**0**	**0**	**16,500,000**	**17,719,895**
5036	1034	CR 545 Widening - Village I to H	16,650	0	2,102,042	0	0	0	0	0	2,118,692
	1331	CR 545 Widening - Village I to H	0	3,245,340	0	0	0	0	0	0	3,245,340
		Unit Subtotal	**16,650**	**3,245,340**	**2,102,042**	**0**	**0**	**0**	**0**	**0**	**5,364,032**
5037	1034	Flemings Road Improvements	14,550	332,116	0	0	0	0	0	0	346,666
	1454	Flemings Road Improvements	1,785,088	48,259	0	0	0	0	0	0	1,833,347
		Unit Subtotal	**1,799,638**	**380,375**	**0**	**0**	**0**	**0**	**0**	**0**	**2,180,013**
5055	1031	CR 545 (Tilden-SR50)	498,340	232,708	0	0	0	0	0	0	731,048
		Unit Subtotal	**498,340**	**232,708**	**0**	**0**	**0**	**0**	**0**	**0**	**731,048**
5056	1301	FDOT St Lighting & Lndscp	295,868	2,618,980	4,634,825	0	0	0	0	0	7,549,673
		Unit Subtotal	**295,868**	**2,618,980**	**4,634,825**	**0**	**0**	**0**	**0**	**0**	**7,549,673**
5059	1003	Woodbury Road	6,400	1,109,000	0	0	0	0	0	0	1,115,400
	1032	Woodbury Road	0	14,999	1,000,000	2,000,000	5,000,000	9,000,000	0	34,000,000	51,014,999
	1325	Woodbury Road	1,291,662	587,071	0	0	0	0	0	0	1,878,733
		Unit Subtotal	**1,298,062**	**1,711,070**	**1,000,000**	**2,000,000**	**5,000,000**	**9,000,000**	**0**	**34,000,000**	**54,009,132**
5060	1034	New Independence Parkway	322,463	7,177,537	0	0	0	0	0	0	7,500,000
		Unit Subtotal	**322,463**	**7,177,537**	**0**	**0**	**0**	**0**	**0**	**0**	**7,500,000**
5064	1033	Innovation Way S(417-528)	0	0	150,000	3,430,000	7,690,325	2,400,000	0	875,000	14,545,325
	1332	Innovation Way S(417-528)	586,323	502,331	0	0	0	0	0	0	1,088,654

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**586,323**	**502,331**	**150,000**	**3,430,000**	**7,690,325**	**2,400,000**	**0**	**875,000**	**15,633,979**
5068	1034	Reams Road (Fiquette-CR535)	0	0	0	0	0	53,000	0	0	53,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**53,000**	**0**	**0**	**53,000**
5070	1246	I-Drive Transit Lanes	659,743	1,638,364	175,000	1,200,000	10,200,000	10,900,000	7,663,693	0	32,436,800
		Unit Subtotal	**659,743**	**1,638,364**	**175,000**	**1,200,000**	**10,200,000**	**10,900,000**	**7,663,693**	**0**	**32,436,800**
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	300,000	300,000	50,000	50,000	50,000	50,000	0	850,000
		Unit Subtotal	**50,000**	**300,000**	**300,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**850,000**
5085	1033	Boggy Creek Rd	8,983,943	324,202	0	0	0	0	0	0	9,308,145
	1321	Boggy Creek Rd	2,487,874	8,980	0	0	0	0	0	0	2,496,853
		Unit Subtotal	**11,471,817**	**333,182**	**0**	**0**	**0**	**0**	**0**	**0**	**11,804,998**
5089	1246	Destination Parkway	0	470,000	120,000	100,000	0	0	0	0	690,000
		Unit Subtotal	**0**	**470,000**	**120,000**	**100,000**	**0**	**0**	**0**	**0**	**690,000**
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	150	804,425	700,000	2,000,000	7,900,000	13,310,937	4,450,000	3,319,126	32,484,638
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	0	0	0	4,889,063	5,445,872	56,950,000	67,284,935
	1312	Lk Uhill (Chickasaw-Rouse)	0	1,255,904	15,425	0	0	0	0	0	1,271,329
		Unit Subtotal	**150**	**2,060,329**	**715,425**	**2,000,000**	**7,900,000**	**18,200,000**	**9,895,872**	**60,269,126**	**101,040,902**
5095	1246	Pedestrian Enhancements	4,837,010	1,659,727	5,200,000	6,807,500	1,100,000	1,132,753	1,000,000	0	21,736,992
		Unit Subtotal	**4,837,010**	**1,659,727**	**5,200,000**	**6,807,500**	**1,100,000**	**1,132,753**	**1,000,000**	**0**	**21,736,992**
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	127,090	304,559	0	0	0	0	0	0	431,649
		Unit Subtotal	**127,090**	**304,559**	**0**	**0**	**0**	**0**	**0**	**0**	**431,649**
5121	1023	Legacy - Texas Ave	5,363,596	1,322,609	0	0	0	0	0	0	6,686,206
		Unit Subtotal	**5,363,596**	**1,322,609**	**0**	**0**	**0**	**0**	**0**	**0**	**6,686,206**
5137	1002	Pine Hills Pedestrian Safety Project	6,267,234	11,647,408	0	0	0	0	0	0	17,914,641
	1003	Pine Hills Pedestrian Safety Project	8,326,720	11,305,074	0	0	0	0	0	0	19,631,794
		Unit Subtotal	**14,593,954**	**22,952,482**	**0**	**0**	**0**	**0**	**0**	**0**	**37,546,435**
5139	1003	INVEST - Reams (Summerlk-Taborfld)	0	0	0	2,868,609	24,900,000	3,800,084	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	2,275,719	15,731,129	0	5,198,585	100,000	694,958	0	0	24,000,390
	1034	Reams (Summerlk-Taborfld)	5,618,092	16,145,572	24,000,000	19,932,806	0	5,198,585	0	0	70,895,056
	1304	Reams (Summerlk-Taborfld)	1,682,408	1,240,877	4,496	0	0	0	0	0	2,927,781
		Unit Subtotal	**9,576,219**	**33,117,578**	**24,004,496**	**28,000,000**	**25,000,000**	**9,693,627**	**0**	**0**	**129,391,920**
5140	1023	INVEST - Ficquette (Summerlk-Overst)	1,476,293	14,207,719	12,489,510	0	0	0	0	0	28,173,521
	1034	Ficquette (Summerlk-Overst)	8,864,294	287,117	14,710,490	9,567,194	0	0	0	0	33,429,094

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
	1307	Ficquette (Summerlk-Overst)	494,075	970,037	6,199	0	0	0	0	0	1,470,312
		Unit Subtotal	**10,834,662**	**15,464,873**	**27,206,199**	**9,567,194**	**0**	**0**	**0**	**0**	**63,072,927**
5141	1023	INVEST - EOC Transport Needs	527,566	0	13,358,354	0	0	0	0	0	13,885,920
		Unit Subtotal	**527,566**	**0**	**13,358,354**	**0**	**0**	**0**	**0**	**0**	**13,885,920**
5142	1023	INVEST - Intersections & Ped Safety	11,254,084	364,654	0	0	0	0	0	0	11,618,738
	1327	Intersections & Ped Safety	49,958	515,584	0	0	0	0	0	0	565,542
		Unit Subtotal	**11,304,042**	**880,238**	**0**	**0**	**0**	**0**	**0**	**0**	**12,184,280**
5143	1002	Median Tree Program	3,662,896	854,487	320,000	214,000	0	0	0	0	5,051,384
	1029	Median Tree Program	1,702,903	1,149,015	440,000	190,000	0	0	0	0	3,481,918
		Unit Subtotal	**5,365,799**	**2,003,502**	**760,000**	**404,000**	**0**	**0**	**0**	**0**	**8,533,302**
5145	1002	Oak Ridge Pedestrian Safety	3,645,609	56,458	0	0	0	0	0	0	3,702,067
	1003	Oak Ridge Pedestrian Safety	8,807,215	49,016	0	0	0	0	0	0	8,856,231
		Unit Subtotal	**12,452,823**	**105,474**	**0**	**0**	**0**	**0**	**0**	**0**	**12,558,298**
5148	1003	East Streets Drainage Imp Sec 2	537,848	77,985	0	0	0	0	0	0	615,833
	5896	East Streets Drainage Imp Sec 2	268,620	3,791,381	0	0	0	0	0	0	4,060,001
		Unit Subtotal	**806,468**	**3,869,366**	**0**	**0**	**0**	**0**	**0**	**0**	**4,675,834**
5154	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	5,397,958	7,500,000	0	12,915,508
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,400,000	800,000	246,783	3,200,000	5,502,042	0	0	11,148,825
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	411,430	1,843,608	1,725,326	253,217	0	0	0	0	4,233,581
		Unit Subtotal	**428,980**	**3,243,608**	**2,525,326**	**500,000**	**3,200,000**	**10,900,000**	**7,500,000**	**0**	**28,297,914**
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1,100,001	300,000	2,430,000	0	0	0	35,110,874	39,490,850
		Unit Subtotal	**549,975**	**1,100,001**	**300,000**	**2,430,000**	**0**	**0**	**0**	**35,110,874**	**39,490,850**
5156	1003	University Blvd (Goldenrod Rd to SR 436)	583,552	647,445	4,540,000	3,713,512	0	0	0	0	9,484,509
	1309	University Blvd (Goldenrod Rd to SR 436)	0	26,703	0	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	44,157	320,960	3,791	0	0	0	0	0	368,908
		Unit Subtotal	**627,709**	**995,108**	**4,543,791**	**3,713,512**	**0**	**0**	**0**	**0**	**9,880,120**
5160	1246	Tradeshow Blvd Imprv	897,939	6,957,209	5,700,000	16,000,000	14,400,000	4,400,000	0	0	48,355,148
		Unit Subtotal	**897,939**	**6,957,209**	**5,700,000**	**16,000,000**	**14,400,000**	**4,400,000**	**0**	**0**	**48,355,148**

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
7374	7538	LAP - Alafaya Trail & Corp Blvd	2,503,257	68,595	0	0	0	0	0	0	2,571,852
		Unit Subtotal	**2,503,257**	**68,595**	**0**	**0**	**0**	**0**	**0**	**0**	**2,571,852**
7375	7532	LAP Powers Drive	128,054	2,036,789	0	0	0	0	0	0	2,164,842
		Unit Subtotal	**128,054**	**2,036,789**	**0**	**0**	**0**	**0**	**0**	**0**	**2,164,842**
7377	1003	Rock Springs Road	0	0	67,000	657,000	0	0	0	0	724,000
	7543	LAP - Rock Springs Road	0	653,321	0	0	0	0	0	0	653,321
		Unit Subtotal	**0**	**653,321**	**67,000**	**657,000**	**0**	**0**	**0**	**0**	**1,377,321**
		Engineering Subtotal	**204,757,688**	**342,867,914**	**170,041,783**	**122,688,613**	**122,070,125**	**117,506,326**	**56,797,111**	**564,287,966**	**1,701,017,521**
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	5,701,829	6,716,929	10,310,000	8,115,000	10,084,000	6,600,000	6,600,000	30,000,000	84,127,758
		Unit Subtotal	**5,701,829**	**6,716,929**	**10,310,000**	**8,115,000**	**10,084,000**	**6,600,000**	**6,600,000**	**30,000,000**	**84,127,758**
2947	1004	MTNC Yards Improvements	1,125,431	5,338,874	200,000	2,000,000	2,000,000	2,000,000	2,000,000	5,000,000	19,664,305
		Unit Subtotal	**1,125,431**	**5,338,874**	**200,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**5,000,000**	**19,664,305**
2990	1003	Rehab Existing Rdwys CW	0	9,000,000	0	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	115,345,203	35,945,942	43,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	555,153,837
		Unit Subtotal	**115,345,203**	**44,945,942**	**43,862,692**	**40,000,000**	**40,000,000**	**40,000,000**	**40,000,000**	**200,000,000**	**564,153,837**
3010	1004	Drainage Rehab	12,292,988	10,343,057	6,000,000	6,500,000	6,000,000	6,000,000	6,000,000	30,000,000	83,136,045
		Unit Subtotal	**12,292,988**	**10,343,057**	**6,000,000**	**6,500,000**	**6,000,000**	**6,000,000**	**6,000,000**	**30,000,000**	**83,136,045**
5086	1002	Railroad Crossing Replace	432,833	150,000	70,000	150,000	150,000	150,000	150,000	750,000	2,002,833
		Unit Subtotal	**432,833**	**150,000**	**70,000**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**2,002,833**
		Roads & Drainage Subtotal	**134,898,284**	**67,494,802**	**60,442,692**	**56,765,000**	**58,234,000**	**54,750,000**	**54,750,000**	**265,750,000**	**753,084,778**
Stormwater											
2753	1023	Land/Prim Water Syst	28,030,632	15,229,578	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	83,040,209
	5919	Orlo Vista/Westside Manor Flood Mitigation Project	0	2,506,371	0	0	0	0	0	0	2,506,371
	7586	Orlo Vista/Westside Manor Flood Phase 2.	17,315,231	711,536	0	0	0	0	0	0	18,026,767
		Unit Subtotal	**45,345,862**	**18,447,485**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**103,573,347**
3087	1004	Stormwater Rehabilitation	2,849,007	1,547,947	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,596,955
	1142	Stormwater Rehabilitation	4,287,049	4,135,699	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	26,422,748
		Unit Subtotal	**7,136,056**	**5,683,646**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**38,019,703**
5092	1023	Pond Restoration/Rehab	1,670,895	682,054	750,000	750,000	750,000	750,000	750,000	750,000	6,852,949
	1142	Pond Restoration/Rehab	2,228,858	2,153,608	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,382,466

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**3,899,754**	**2,835,662**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**23,235,415**
8718a	7587	HMGP - Ian PW Bonnie Brook Drainage	0	449,715	0	0	0	0	0	0	449,715
		Unit Subtotal	**0**	**449,715**	**0**	**0**	**0**	**0**	**0**	**0**	**449,715**
		Stormwater Subtotal	**56,381,672**	**27,416,508**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**165,278,180**
Traffic											
2720	1004	Signal Installation CW	13,327,431	12,801,647	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	59,129,078
	7535	LAP - Traffic Signal Cabinets Upgrade	606,599	79,502	0	0	0	0	0	0	686,101
	7541	LAP - Traffic Signal Cabinets Upgrade	0	5,346,065	0	0	0	0	0	0	5,346,065
	7542	LAP - Traffic Signal Cabinets Upgrade - Phase 2	0	5,059,587	0	0	0	0	0	0	5,059,587
		Unit Subtotal	**13,934,030**	**23,286,801**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**70,220,831**
2721	1002	Roadway Safety Traffic	3,363,702	6,565,207	3,000,000	2,000,000	0	0	0	0	14,928,909
		Unit Subtotal	**3,363,702**	**6,565,207**	**3,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**14,928,909**
2723	1004	Traffic Signal Structure Inspections	377,528	409,444	100,000	100,000	100,000	100,000	100,000	100,000	1,386,972
		Unit Subtotal	**377,528**	**409,444**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,386,972**
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	525,829	891,660	300,000	300,000	300,000	300,000	300,000	300,000	3,217,489
		Unit Subtotal	**525,829**	**891,660**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**3,217,489**
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	2,002,230	3,423,760	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	20,125,990
		Unit Subtotal	**2,002,230**	**3,423,760**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**20,125,990**
2729	1004	Traffic Calming Program	2,021,505	1,501,561	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,523,066
		Unit Subtotal	**2,021,505**	**1,501,561**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**9,523,066**
2739	1002	Traffic Signal Detection System	286,082	245,211	150,000	150,000	150,000	150,000	150,000	150,000	1,431,292
		Unit Subtotal	**286,082**	**245,211**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,431,292**
2742	1246	Int'l Drive Adaptive System	2,161,983	468,862	0	0	0	0	0	0	2,630,845
		Unit Subtotal	**2,161,983**	**468,862**	**0**	**0**	**0**	**0**	**0**	**0**	**2,630,845**
2745	1004	Automated School Zone Speed Enforcement	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	1,400,000	7,700,000
		Unit Subtotal	**0**	**350,000**	**700,000**	**1,050,000**	**1,400,000**	**1,400,000**	**1,400,000**	**1,400,000**	**7,700,000**
2851	1002	ADA Compliance Retrofit	7,295,876	4,093,455	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	35,389,332
		Unit Subtotal	**7,295,876**	**4,093,455**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**35,389,332**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
5088	1002	Roadway Signage Program	583,241	300,002	300,000	300,000	300,000	300,000	300,000	300,000	2,683,243
		Unit Subtotal	**583,241**	**300,002**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**2,683,243**
5133	1004	Speed Radar Sign	645,745	597,574	150,000	150,000	150,000	150,000	150,000	150,000	2,143,319
		Unit Subtotal	**645,745**	**597,574**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**2,143,319**
5146	1004	Traffic Signal Preventative Maint	4,079,480	2,574,111	950,000	950,000	950,000	950,000	950,000	950,000	12,353,591
		Unit Subtotal	**4,079,480**	**2,574,111**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**12,353,591**
5150	1004	Upgrade Multi-Lane School Zones	1,325,829	1,140,707	250,000	250,000	250,000	600,000	600,000	600,000	5,016,536
		Unit Subtotal	**1,325,829**	**1,140,707**	**250,000**	**250,000**	**250,000**	**600,000**	**600,000**	**600,000**	**5,016,536**
5151	1002	Miscellaneous Traffic Safety Projects	3,015,855	1,359,622	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,375,477
		Unit Subtotal	**3,015,855**	**1,359,622**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**10,375,477**
5152	1004	Traffic Fiber Asset Management	406,495	454,823	100,000	100,000	100,000	100,000	100,000	100,000	1,461,318
		Unit Subtotal	**406,495**	**454,823**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,461,318**
5153	1004	Traffic Signal Cabinet Security	188,519	10,000	10,000	10,000	10,000	10,000	10,000	10,000	258,519
		Unit Subtotal	**188,519**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**258,519**
5157	1004	Battery Backup for Huts	217,326	471,472	100,000	100,000	100,000	100,000	100,000	100,000	1,288,798
		Unit Subtotal	**217,326**	**471,472**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,288,798**
5158	1004	Quiet Zone Expansion	1,467,259	214,048	100,000	100,000	100,000	100,000	100,000	100,000	2,281,307
		Unit Subtotal	**1,467,259**	**214,048**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**2,281,307**
5159	1004	ITS Communication Network Infrastructure	682,479	336,819	150,000	150,000	150,000	150,000	150,000	150,000	1,919,298
		Unit Subtotal	**682,479**	**336,819**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,919,298**
		Traffic Subtotal	**44,580,994**	**48,695,139**	**20,310,000**	**19,660,000**	**18,010,000**	**18,360,000**	**18,360,000**	**18,360,000**	**206,336,132**
		PUBLIC WORKS SUBTOTAL:	**440,618,638**	**486,474,363**	**264,374,475**	**212,693,613**	**211,894,125**	**204,196,326**	**143,487,111**	**861,977,966**	**2,825,716,611**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.


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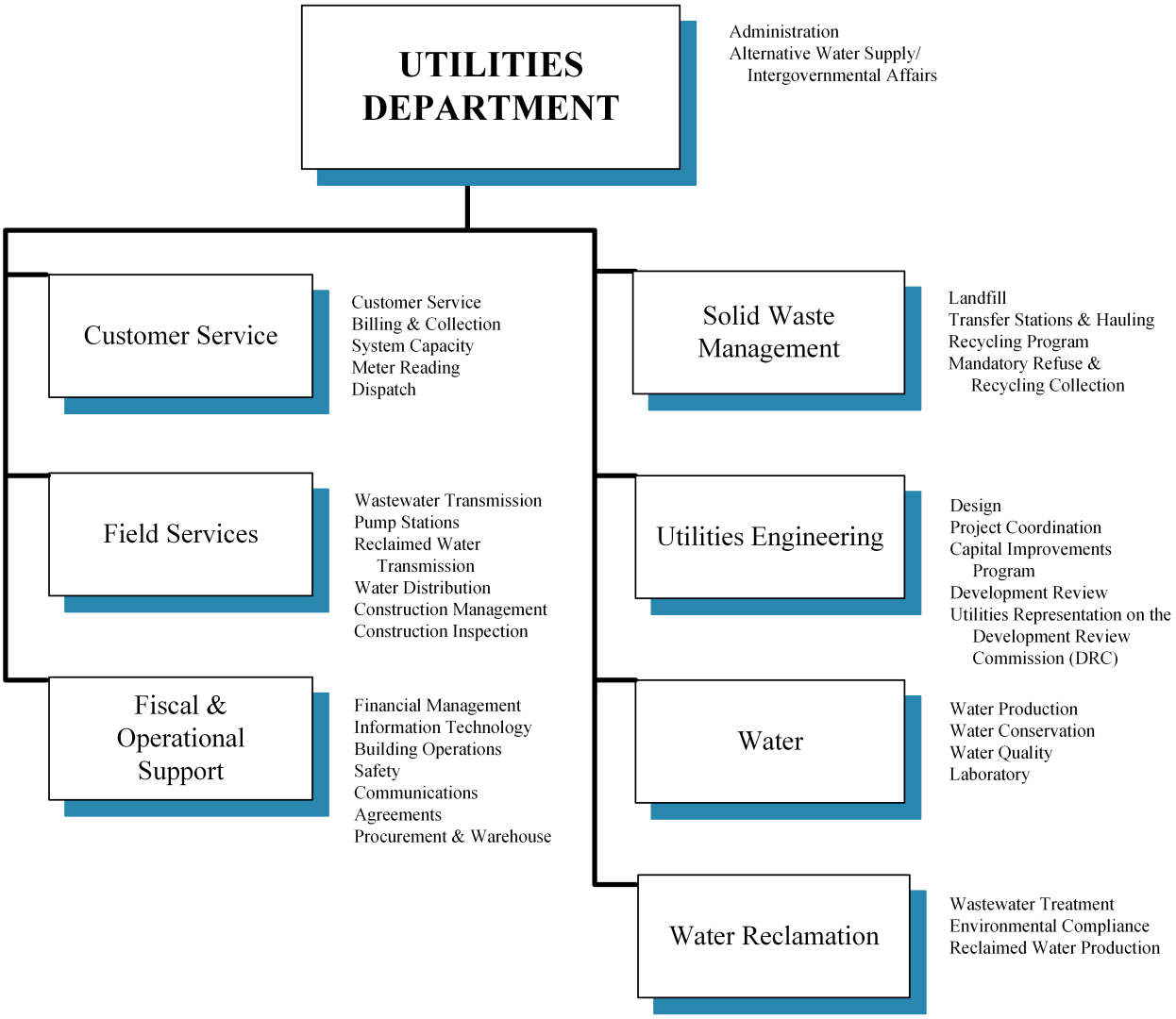
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UTILITIES DEPARTMENT
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Customer Service
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Billing & Collection
System Capacity
Meter Reading
Dispatch
Field Services
Wastewater Transmission
Pump Stations
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Water Distribution
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Wastewater Treatment
Environmental Compliance
Reclaimed Water Production

Utilities

Purpose Statement:

Orange County Utilities (OCU) provides water, wastewater, and solid waste recovery services to protect and enrich the lives of the citizens and guests of Orange County, Florida.

Program Descriptions:

- The **Customer Service Division** is responsible for providing comprehensive support to utility customers. Assistance is available 24 hours a day, 7 days a week through an automated system, with in-person services offered Monday through Friday during regular business hours at the Utilities Administration Building. The division oversees monthly meter readings and ensures the accuracy of more than two (2) million billing events annually. It is also tasked with the prompt collection of utility revenues, monitoring system capacity, and dispatching field services as needed. In addition, the division manages the processing of service starts and stops, handles new service connections, collects capital charges, and maintains the customer information system (CIS) database to support accurate and efficient service delivery.



- The **Engineering Division** manages the Capital Improvement Program (CIP) for water, wastewater, and reclaimed water projects. The division also reviews the plans and agreements of proposed infrastructure by the development community to conform to the Orange County Utilities Standards and Construction Specifications Manual.
- The **Field Services Division** is responsible for the inspection, testing, regulatory compliance, operation, and maintenance of Orange County Utilities water transmission and distribution, wastewater collections, and reclaimed water transmission systems, including all associated pump stations.



- The **Fiscal & Operational Support Division** provides support services to the Director's office and all Utilities divisions. These services include financial management of the department's two (2) enterprise funds and the special revenue fund, accounting, information technology, procurement, warehouse management, facilities maintenance and management, safety administration, and communications.
- The **Solid Waste Management Division** provides residential curbside collection of garbage, yard waste, and recyclable materials for unincorporated Orange County. The division is also responsible for the operation of the Orange County Landfill, two (2) solid waste transfer stations, and recycling processing operations, including several special programs such as the Household Hazardous Waste and Waste Tire programs.



- The **Water Division** ensures a safe and reliable water supply for all OCU customers. The division is responsible for the administration, operation, and maintenance of the water supply facilities. The division promotes water conservation, ensures the sustainability of the water resources of the Florida Aquifer, protects the water system from potentially hazardous conditions in the distribution system through the cross-connection control program, and oversees the Utilities laboratory, which provides services both inside and outside the department.

- The **Water Reclamation Division** provides reliable and environmentally safe treatment of the wastewater collected from our customers. The division is responsible for the administration, operation, and maintenance of the wastewater treatment plants and the production of reclaimed water for irrigation and industrial use.

FY 2025-26 Major Accomplishments:

Customer Service Division

- The reclaimed water rate schedule approved by the Board was implemented on October 1, 2025. The new rate schedule included conservation tiers and other changes that required extensive configuration and testing in the Customer Information System (CIS) for accurate billing. Customers were notified proactively about these changes, and the new rates are now billing seamlessly.
- Completed the implementation of the first phase of the Advanced Metering Infrastructure (AMI) plan, with focus on adding the technology to new residential developments and large commercial accounts.

Engineering Division

- Performed the deep injection well feasibility study. This includes initial data collection, field visits, and analysis.
- Developed a reclaimed water distribution system pressure and wastewater force main dashboard utilizing data from SCADA (Supervisory Control and Data Acquisition)) and remote pressure sensors to assist in deficiency/remedy assessment.
- Secured two (2) grants totaling $17.6 million for the Orlo Vista Integrated Water Resources Project.
- Completed construction of the Pine Hills Septic-to-Sewer project, which connected 95 parcels to central sewer, eliminating those septic tanks from the Wekiwa Spring and Rock Springs Basin Management Action Plan Priority Focus Area.



Field Services Division

- Performed unidirectional flushing on 380 miles of water main.
- Exercised approximately 1,400 wastewater air release valves.
- Exercised and maintained all OCU fire hydrants (approximately 12,260) supporting the County's International Organization for Standardization certification.
- Inspected 143 miles of gravity main.

Fiscal & Operational Support Division

- Completed the water and wastewater rate study, brought the results to the Board for consideration, and received Board approval for a 5-year rate plan.
- Completed the procurement and contract approval for a financial consultant for the Solid Waste System.
- Engaged employees in the Utilities Department 2030 Strategic Plan rollout and implementation across 15 rollout sessions and communications across the department, including information on the intranet.

Solid Waste Management Division

- Completed development of recycling processing RFP (Request for Proposal).
- Successful implementation of new solid waste and recycling collection contracts. The expected surge in customer calls was effectively managed at new contract initiation, and currently contractors are providing service in a satisfactory manner.

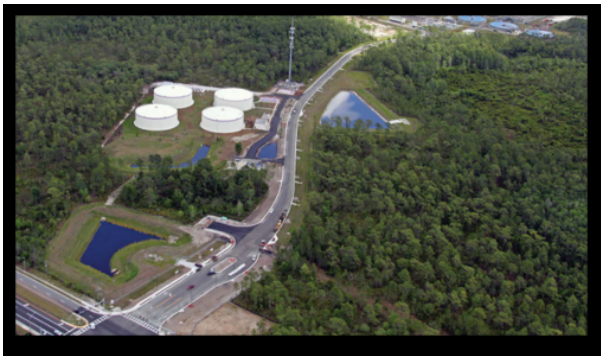


Water Division

- Established for customers a new boil water advisory search application. Customers can now search their address and confirm if they are within an active boil water advisory area.
- Completed successful third-party audit needed to maintain the Laboratory's National Accreditation through the National Environmental Laboratory Accreditation Program.
- Completed the 2026-2031 Division Business Plan.

Water Reclamation

- Completed a startup demonstration and acceptance testing for the $80 million Eastern Water Reclamation Facility public access reuse system expansion.



FY 2026-27 Department Objectives:

Customer Service Division

- Upgrade the Customer Care and Billing (CC&B) application to version 2.9. This is essential to ensure we maintain best-in-class supported applications to properly bill all utility services and continue to provide the quality of service our customers have come to expect.
- Complete the next phase of our Advanced Metering Infrastructure (AMI) plan. This next phase focuses on completing necessary changes to our databases to ensure meter reads are captured and stored. This phase is essential to begin the rollout of the AMI application to our customers.
- Implement the new water and wastewater 5-year rate plan approved by the Board. The new rate program requires extensive communication with customers and entails significant configuration and testing in our Customer Information System (CIS) to ensure accurate billing.



Engineering Division

- Complete the water, wastewater, and reclaimed water transmission and collection master plan.
- Submit an exploratory well permit to Florida Department of Environmental Protection for the deep injection well feasibility study.
- Conduct Unidirectional Flushing (UDF) field data review and UDF design improvements.
- Complete design of the Hamlin Water Reclamation Facility Phase II expansion and Southern Water Reclamation Facility Advanced Water Treatment (AWT) projects.
- Start construction of the force main replacement along Alafaya Trail (Lake Underhill to SR 50). The project will replace approximately 8,000 feet of 16-inch force main for a total cost of $8.4 million.

Field Services Division

- Exercise 1,400 wastewater air release valves.
- Exercise 2,300 water blow-off valves.
- Maintain and clean 200 wastewater backwater valves.

Fiscal & Operational Support Division

- Complete a franchise/license fee study for the Solid Waste System and bring the results to the Board for consideration.
- Improve building operations reliability, enhance safety and efficiency by minimizing building equipment downtime, extending asset lifespans, and implementing preventative maintenance programs.
- Migrate the Laboratory Information Management System (LIMS) database to a new operating system and new Oracle version.

Solid Waste Management Division

- Successfully award new recycling processing services contract and begin implementation process for the new contractor.
- Continue to focus targeted recycling improvement messaging to those communities where residents continue to put the wrong items in their recycling carts.
- Continue to manage collection contracts assuring effective delivery of services to customers.



Water Division

- Complete the design for the Utilities Laboratory expansion and for the addition of ozone treatment at the Western Regional Water Supply Facility.
- Commence lead sampling at schools and daycare facilities to comply with the Lead and Copper Rule Improvement regulations.

Water Reclamation Division

- Perform Densified Activated Sludge (DAS) Pilot Test at the Eastern Water Reclamation Facility to evaluate potential facility expansion without construction.
- Execute Multi-Jurisdictional Agreements (MJA) with other Municipalities. The MJA provides a framework between municipalities that have wastewater interconnects to ensure a common set of influent parameters are met by both systems thereby protecting each municipality.
- Establish Cybersecurity Protocols for the SCADA systems at all four (4) water reclamation facilities and three (3) storage and repump facilities to ensure we have the maximum level of security for Water Reclamation Operations.
- Migrate to VTScada at the Southern Water Reclamation Facility. VTScada has become the premier software for operator use and ability to produce data driven reports more easily. After this facility upgrade is completed, the other three (3) facilities will be upgraded to VTScada in separate near term CIP projects.


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Utilities

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Solid Waste Management				
– Tonnage of Solid Waste Delivered to the Landfill		1,410,062	1,431,452	1,345,359
– Cost Per Ton Processed		$ 46.64	$ 38.70	$ 45.23
– Residential Recycling from Mand. Refuse Collect. Prog (tons)		53,077	44,744	37,854
– Class 1 Garbage from Mand. Refuse Collect. Prog. (tons)		251,383	263,199	270,385
– % of Tonnage Recycled		21%	17%	14%
Utilities Customer Service				
– Number of Calls Received in the Call Center		185,135	230,000	230,000
– Avg wait-time per call received by Call Center (in minutes)		1.81	2.42	2.42
Utilities Engineering				
– Number of Plans Reviewed		7,898	7,000	7,000
– % of Plans Reviewed within Processing Time Guidelines		95%	95%	95%
Water Reclamation				
– Number of Wastewater Customers		180,343	185,570	185,721
– Wastewater Treated in Billions of Gallons		23.0	22.0	22.0
– Cost Per 1,000 Gallons of Wastewater Treated		$ 2.11	$ 2.39	$ 2.41
– Transmission Cost Per Wastewater Customer		$ 226.67	$ 236.01	$ 248.17
Average operating cost per Wastewater customer is based on O&M expense divided by the number of customers				
Water Utilities				
– Number of Water Customers		164,957	167,372	169,540
– Distribution Cost Per Water Customer		$ 82.93	$ 100.15	$ 91.89
Average operating cost per Water customer is shown here on an annual basis.				
– Water Produced in Billions of Gallons		25.9	27.0	27.0
– Cost Per 1,000 Gallons of Water Produced		$ 1.01	$ 1.06	$ 1.08
– FDEP and USEPA Compliance with Drinking Water Standards		100%	100%	100%

Department: Utilities

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 94,404,376	$ 109,760,871	$ 111,735,911	1.8 %
Operating Expenditures	244,936,492	303,518,360	297,411,909	(2.0)%
Capital Outlay	9,782,471	17,886,292	11,096,516	(38.0)%
Total Operating	**$ 349,123,339**	**$ 431,165,523**	**$ 420,244,336**	**(2.5)%**
Capital Improvements	$ 198,374,545	$ 359,056,501	$ 305,898,946	(14.8)%
Debt Service	28,004,397	33,940,633	45,709,159	34.7 %
Reserves	0	291,923,030	315,255,603	8.0 %
Other	9,596,495	16,469,863	14,400,000	(12.6)%
Total Non-Operating	**$ 235,975,437**	**$ 701,390,027**	**$ 681,263,708**	**(2.9)%**
Department Total	**$ 585,098,776**	**$1,132,555,550**	**$1,101,508,044**	**(2.7)%**

Expenditures by Division / Program

Fiscal & Operational Support	$ 40,795,288	$ 167,676,691	$ 236,377,431	41.0 %
Solid Waste Management	141,457,830	363,439,409	382,717,552	5.3 %
Utilities Customer Service	21,612,003	24,275,164	24,542,316	1.1 %
Utilities Engineering	226,229,352	381,132,768	278,914,981	(26.8)%
Utilities Field Services	60,191,090	77,814,241	68,362,572	(12.1)%
Water Reclamation	59,654,063	72,889,663	67,119,188	(7.9)%
Water Utilities	35,159,150	45,327,614	43,474,004	(4.1)%
Department Total	**$ 585,098,776**	**$1,132,555,550**	**$1,101,508,044**	**(2.7)%**

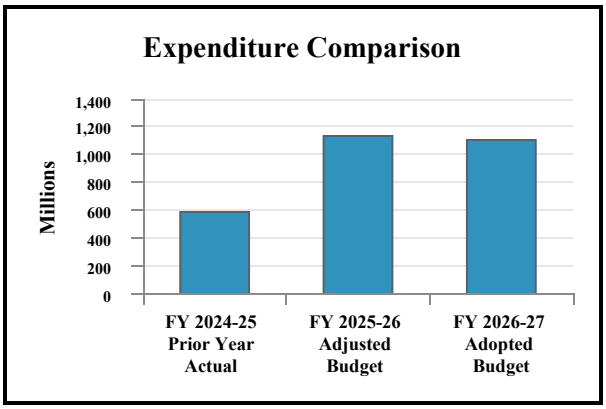
Funding Source Summary

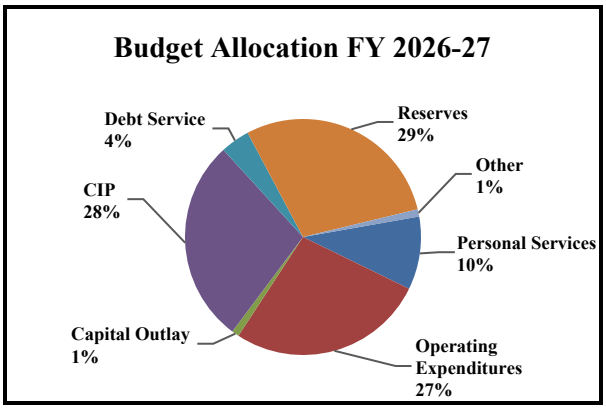
Special Revenue Funds	$ 63,858,314	$ 149,641,698	$ 159,028,461	6.3 %
Total Grant Funds	10,408,664	61,039,327	0	(100.0)%
Enterprise Funds	510,831,798	921,874,525	942,479,583	2.2 %
Department Total	**$ 585,098,776**	**$1,132,555,550**	**$1,101,508,044**	**(2.7)%**

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

Utilities

EXPENDITURE HIGHLIGHTS





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

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

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

Capital Outlay – The FY 2026-27 capital outlay budget decreased by 38.0% or $6.8 million from the FY 2025-26 budget due to rollover encumbrances and one-time purchases of heavy equipment and rolling stock. Most capital outlay items are purchased based on replacement schedules that include length of service, age, and maintenance cost. The budget for heavy and other equipment is $9.6 million and includes funding for large lab equipment, trailers, forklift, pumps, excavators, loaders, roll off containers and mini dump trucks in the Water & Wastewater System. The budget also includes funding for the replacements of excavators, loaders, and transfer trailers in the Solid Waste Division. The departmental rolling stock budget is $1.3 million and includes 15 replacement vehicles and five (5) new vehicles, as approved by the Vehicle Requirements Utilization Committee (VRUC).

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 14.8% or $53.2 million from the FY 2025-26 budget. The projects include improvements to the water, wastewater, and solid waste facilities, as well as construction of pipelines for the water, wastewater, and reclaimed water systems, and the renewal and replacement of aging infrastructure. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the department.

Debt Service – The FY 2026-27 debt service budget increased by 34.7% or $11.8 million from the FY 2025-26 budget. Debt service payments are based on the principal and interest payments for existing bonds, anticipated debt financing, state revolving fund loans, and other minor debt related expenses.

Reserves – The FY 2026-27 reserves increased by 8.0% or $23.0 million from FY 2025-26 levels. The department maintains restricted reserves for debt service, customer deposits, and for financing future closure and long-term care costs of landfill cells. Reserves are also in place to fund future capital improvements and to serve as a contingency in the event of emergencies. Reserves fluctuate due to the flow of program revenues, expenses, and the issuance of debt.

Other – The FY 2026-27 other category budget decreased by 12.6% or $2.1 million from the FY 2025-26 level and includes the General Fund interfund transfer, which is budgeted at $13.4 million based on a payment in lieu of taxes calculation. Also, included in this category is $1.0 million for Connection Fee refunds.

FUNDING SOURCE HIGHLIGHTS

The Utilities Department receives revenue from the operations of two (2) enterprise funds, the Water & Wastewater System and the Solid Waste System, one (1) special revenue fund, the Municipal Service Benefit Unit (MSBU) fund for the Mandatory Refuse and Recycling Program, and various state grants. The enterprise funds increased by 2.2% or $20.6 million primarily due to the anticipated bond proceeds and a new 5-year water and wastewater rate plan. The special revenue fund (MSBU) increased by 6.3% or $9.4 million due to an increase in program fee revenue, cash brought forward and customer growth. Total grant funds decreased by $61.0 million due to the timing in which grants are awarded. The balance of these grants is rolled over to the following fiscal year after the budget is adopted.

Water and Wastewater Fund – Monthly water and wastewater charges include a fixed component and a volume charge to cover actual usage. Rates are established by the Board of County Commissioners (BCC) and are designed to cover the operating and maintenance costs, debt service expenses, and other requirements of the Water & Wastewater System. On January 27, 2026 the Board approved a 5-year plan for water and wastewater rates to achieve parity between residential and commercial customers and provide additional revenue to reduce future borrowing needs. These rates will go into effect on October 1, 2026. Additionally, to meet operational requirements and debt service expenditures, the Utilities Department recommended a 3.0% increase to all other system rates for FY 2026-27.

Solid Waste Fund – The Solid Waste System enterprise fund is supported by rates, fees and charges for services provided to the residents and businesses of Orange County. In FY 2023-24, the Board adopted a 3-year rate plan to increase tipping fees by 12.0% each year followed by 4.0% annual increases for the remainder of the 10-year planning horizon in order to meet increasing revenue requirements for cell construction. The 3-year period of 12.0% annual increases concluded in FY 2025-26; therefore, the FY 2026-27 budget includes a 4.0% increase in tipping fees as recommended by a 2023 revenue sufficiency analysis and supported by an updated internal cash flow analysis.

Mandatory Refuse Fund – The Mandatory Refuse Fund collects fees to cover the cost of the Mandatory Refuse and Recycling Program that provides for the collection of household garbage, yard waste, bulk items, and recyclables in unincorporated Orange County. Orange County contracts with four (4) haulers to collect these materials from households in six (6) geographic zones within Orange County. Commercial establishments do not participate in this program and must contract separately with waste haulers. The Orange County Tax Collector collects a non-ad valorem assessment on the annual tax bills as payment of fees for residential customers. On June 2, 2026, the Board approved the annual MSBU rate charged to customers to include a $30.00 increase to cover the higher costs for residential refuse and recycling collection and disposal services for FY 2026-27. The new approved annual rate for 2027 is $430.00 per household.

Division: Fiscal & Operational Support

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 10,155,064	$ 12,073,804	$ 11,729,040	(2.9)%
Operating Expenditures	16,933,706	20,752,286	17,546,410	(15.4)%
Capital Outlay	90,602	106,417	0	(100.0)%
Total Operating	**$ 27,179,372**	**$ 32,932,507**	**$ 29,275,450**	**(11.1)%**
Reserves	$ 0	$ 118,274,321	$ 192,701,981	62.9 %
Other	13,615,916	16,469,863	14,400,000	(12.6)%
Total Non-Operating	**$ 13,615,916**	**$ 134,744,184**	**$ 207,101,981**	**53.7 %**
Total	**$ 40,795,288**	**$ 167,676,691**	**$ 236,377,431**	**41.0 %**
Authorized Positions	**83**	**83**	**83**	**0.0 %**

Division: Solid Waste Management

Expenditures by Category

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

Division: Utilities Customer Service

Expenditures by Category

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

Division: Utilities Engineering

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 8,525,615	$ 9,120,763	$ 9,693,463	6.3 %
Operating Expenditures	1,960,615	3,945,676	2,339,018	(40.7)%
Capital Outlay	0	8,159	2,000	(75.5)%
Total Operating	**$ 10,486,230**	**$ 13,074,598**	**$ 12,034,481**	**(8.0)%**
Capital Improvements	$ 191,758,146	$ 334,117,537	$ 221,171,341	(33.8)%
Debt Service	28,004,397	33,940,633	45,709,159	34.7 %
Other	(4,019,421)	0	0	0.0 %
Total Non-Operating	**$ 215,743,122**	**$ 368,058,170**	**$ 266,880,500**	**(27.5)%**
Total	**$ 226,229,352**	**$ 381,132,768**	**$ 278,914,981**	**(26.8)%**
Authorized Positions	**84**	**84**	**84**	**0.0 %**

Division: Utilities Field Services

Expenditures by Category

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

Division: Water Reclamation

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 14,689,857	$ 16,132,930	$ 16,045,647	(0.5)%
Operating Expenditures	44,068,398	55,054,859	49,829,110	(9.5)%
Capital Outlay	895,808	1,701,874	1,244,431	(26.9)%
Total Operating	**$ 59,654,063**	**$ 72,889,663**	**$ 67,119,188**	**(7.9)%**
Total	**$ 59,654,063**	**$ 72,889,663**	**$ 67,119,188**	**(7.9)%**
Authorized Positions	**137**	**135**	**135**	**0.0 %**

Division: Water Utilities

Expenditures by Category

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


ORANGE
COUNTY
FLORIDA

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of the
Utilities Department

The Utilities Department is responsible for the collection and disposal of solid waste, the collection and treatment of wastewater, and the treatment and disbursement of potable water. A variety of capital projects are planned for the next five (5) years including upgrading and expanding Solid Waste, Water, and Water Reclamation facilities.

	Adopted FY 2026-27
Solid Waste	$ 84,727,605
Water	59,528,551
Water Reclamation	143,885,364
Other	17,757,426
Department Total	$ 305,898,946

Funding Mechanism:

Funding for Solid Waste projects is provided from system revenues.

Funding for Water and Water Reclamation System projects in FY 2026-27 is provided from system revenues and external financing, such as various State/Federal Grants.

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	7,130,151	2,271,500	7,865,000	2,150,000	199,900	199,900	200,448	0	20,016,898
		Unit Subtotal	**7,130,151**	**2,271,500**	**7,865,000**	**2,150,000**	**199,900**	**199,900**	**200,448**	**0**	**20,016,898**
1410	4420	Presidents Drive Ops Center	0	0	100,000	50,000	50,000	50,000	50,000	0	300,000
		Unit Subtotal	**0**	**0**	**100,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**300,000**
1499	4420	MIS Network/Work Order Sys	2,935,068	1,298,087	4,141,087	993,802	991,087	991,087	993,802	0	12,344,021
		Unit Subtotal	**2,935,068**	**1,298,087**	**4,141,087**	**993,802**	**991,087**	**991,087**	**993,802**	**0**	**12,344,021**
1535	4420	GIS Migration	321,001	1,977,536	488,092	155,123	729,375	254,923	255,621	0	4,181,670
		Unit Subtotal	**321,001**	**1,977,536**	**488,092**	**155,123**	**729,375**	**254,923**	**255,621**	**0**	**4,181,670**
1543	4420	Utilities Administration Building Improv	68,496	3,249,452	2,503,297	150,000	150,000	150,000	150,000	750,000	7,171,244
		Unit Subtotal	**68,496**	**3,249,452**	**2,503,297**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**7,171,244**
1552	4420	Developer Built Projects	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
		Unit Subtotal	**1,047**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**31,047**
1556	4420	Utilities Security Imp	1,048,120	1,249,950	949,950	100,224	99,950	99,950	100,224	0	3,648,368
		Unit Subtotal	**1,048,120**	**1,249,950**	**949,950**	**100,224**	**99,950**	**99,950**	**100,224**	**0**	**3,648,368**
1558	4420	Eastern Operations Building	896,141	100	1,000,000	2,444,905	2,196,552	12,334,483	12,368,276	21,100,690	52,341,147
		Unit Subtotal	**896,141**	**100**	**1,000,000**	**2,444,905**	**2,196,552**	**12,334,483**	**12,368,276**	**21,100,690**	**52,341,147**
1560	4420	Developer Built Projects	11,227	5,000	5,000	5,000	5,000	5,000	5,000	0	41,227
		Unit Subtotal	**11,227**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**41,227**
1561	4420	Developer Built Projects	3,139,954	700,000	700,000	700,000	700,000	700,000	700,000	0	7,339,954
		Unit Subtotal	**3,139,954**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**0**	**7,339,954**
		Other Subtotal	**15,551,205**	**10,756,625**	**17,757,426**	**6,754,054**	**5,126,864**	**14,790,343**	**14,828,371**	**21,850,690**	**107,415,576**
Solid Waste											
1061	4410	Porter Modifications	1,113,264	235,486	1,385,514	1,888,493	271,507	155,836	24,164	0	5,074,264
		Unit Subtotal	**1,113,264**	**235,486**	**1,385,514**	**1,888,493**	**271,507**	**155,836**	**24,164**	**0**	**5,074,264**
1065	4410	McLeod Rd TS Improvements	3,251,671	607,627	5,003,183	95,190	0	0	0	0	8,957,671
		Unit Subtotal	**3,251,671**	**607,627**	**5,003,183**	**95,190**	**0**	**0**	**0**	**0**	**8,957,671**
1069	4410	Ldfill-Admin Bldg	3,301,708	3,926,425	7,927,833	1,112,501	360,000	399,315	1,300,685	0	18,328,467
		Unit Subtotal	**3,301,708**	**3,926,425**	**7,927,833**	**1,112,501**	**360,000**	**399,315**	**1,300,685**	**0**	**18,328,467**
1083	4410	NW Transfer Station	0	2,806,844	0	0	2,806,844	663,156	16,861,268	17,838,732	40,976,844
		Unit Subtotal	**0**	**2,806,844**	**0**	**0**	**2,806,844**	**663,156**	**16,861,268**	**17,838,732**	**40,976,844**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1086	4410	Cell 7B/8 Closure & LT Care	1,602,447	1,020,611	8,920,611	522,037	520,611	520,611	522,037	0	13,628,965
		Unit Subtotal	**1,602,447**	**1,020,611**	**8,920,611**	**522,037**	**520,611**	**520,611**	**522,037**	**0**	**13,628,965**
1099	4410	Closure & LT Care Class III #1	739,585	229,828	229,828	230,458	229,828	229,828	230,458	0	2,119,813
		Unit Subtotal	**739,585**	**229,828**	**229,828**	**230,458**	**229,828**	**229,828**	**230,458**	**0**	**2,119,813**
1106	4410	Class 3 Waste Disposal Cell 2	407,001	394,776	7,924,776	1,650,597	299,776	299,776	300,597	0	11,277,299
		Unit Subtotal	**407,001**	**394,776**	**7,924,776**	**1,650,597**	**299,776**	**299,776**	**300,597**	**0**	**11,277,299**
1107	4410	Landfill Cell 11	41,186,617	2,750,000	15,838,900	9,571,100	0	0	0	0	69,346,617
		Unit Subtotal	**41,186,617**	**2,750,000**	**15,838,900**	**9,571,100**	**0**	**0**	**0**	**0**	**69,346,617**
1108	4410	Landfill Cell 12	0	0	0	1,640,000	3,160,000	20,855,580	22,368,420	0	48,024,000
		Unit Subtotal	**0**	**0**	**0**	**1,640,000**	**3,160,000**	**20,855,580**	**22,368,420**	**0**	**48,024,000**
1109	4410	Closure & LT Care Landfill Cells 9-12	1,781,911	11,851,100	36,377,626	19,401,369	23,049,791	13,509,791	280,558	0	106,252,147
		Unit Subtotal	**1,781,911**	**11,851,100**	**36,377,626**	**19,401,369**	**23,049,791**	**13,509,791**	**280,558**	**0**	**106,252,147**
1112	4410	Central Expansion Area	0	1,116,267	1,119,334	1,122,400	1,119,333	3,632,666	3,952,800	69,737,200	81,800,000
		Unit Subtotal	**0**	**1,116,267**	**1,119,334**	**1,122,400**	**1,119,333**	**3,632,666**	**3,952,800**	**69,737,200**	**81,800,000**
		Solid Waste Subtotal	**53,384,205**	**24,938,964**	**84,727,605**	**37,234,145**	**31,817,690**	**40,266,559**	**45,840,987**	**87,575,932**	**405,786,087**
Water											
1450	4420	Eastern Water Trans Imp	3,415,590	3,343,260	262,002	1,262,069	1,258,621	1,258,621	996,552	4,659,335	16,456,050
		Unit Subtotal	**3,415,590**	**3,343,260**	**262,002**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**4,659,335**	**16,456,050**
1463	4420	Western Water Trans Imp	0	0	0	0	0	291,410	163,590	3,300,000	3,755,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**291,410**	**163,590**	**3,300,000**	**3,755,000**
1474	4420	New Meter Installation	11,256,606	6,281,148	3,904,918	4,854,724	5,000,366	5,150,376	5,304,888	0	41,753,026
		Unit Subtotal	**11,256,606**	**6,281,148**	**3,904,918**	**4,854,724**	**5,000,366**	**5,150,376**	**5,304,888**	**0**	**41,753,026**
1482	4420	Transportation Related Water	10,571,867	15,411,172	15,616,139	13,938,054	17,665,068	18,121,338	15,999,960	17,307,340	124,630,937
	7545	Transportation Related Water	0	204,579	0	0	0	0	0	0	204,579
		Unit Subtotal	**10,571,867**	**15,615,751**	**15,616,139**	**13,938,054**	**17,665,068**	**18,121,338**	**15,999,960**	**17,307,340**	**124,835,516**
1498	4420	Southern Reg Wellfield & Wtr Pl	3,177,665	1,743,894	2,566,946	3,997,029	3,759,625	4,984,138	4,997,793	7,564,966	32,792,057
		Unit Subtotal	**3,177,665**	**1,743,894**	**2,566,946**	**3,997,029**	**3,759,625**	**4,984,138**	**4,997,793**	**7,564,966**	**32,792,057**
1506	4420	Horizons West Transmission Sys	13,654,123	3,000,010	224,138	1,262,069	1,258,621	1,258,621	996,552	0	21,654,134
		Unit Subtotal	**13,654,123**	**3,000,010**	**224,138**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**0**	**21,654,134**
1508	4420	South Water Transmission Imp	6,368,350	90,020	0	0	0	0	0	0	6,458,371
		Unit Subtotal	**6,368,350**	**90,020**	**0**	**0**	**0**	**0**	**0**	**0**	**6,458,371**
1532	4420	W Reg Water Treat Fac Ph III	6,502,786	2,816,054	2,155,154	348,928	11,510,725	11,340,290	11,224,000	27,358,667	73,256,604

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**6,502,786**	**2,816,054**	**2,155,154**	**348,928**	**11,510,725**	**11,340,290**	**11,224,000**	**27,358,667**	**73,256,604**
1533	4420	Water Renewal & Replacements	858,567	699,353	199,900	200,448	199,900	199,900	200,448	0	2,558,516
		Unit Subtotal	**858,567**	**699,353**	**199,900**	**200,448**	**199,900**	**199,900**	**200,448**	**0**	**2,558,516**
1544	4420	Water SCADA & Security Imp	8,782,870	7,503,501	3,348,990	4,834,110	3,723,767	0	0	0	28,193,237
		Unit Subtotal	**8,782,870**	**7,503,501**	**3,348,990**	**4,834,110**	**3,723,767**	**0**	**0**	**0**	**28,193,237**
1550	4420	Alternate Regional Water Supply	20,264,163	13,170,729	14,300,000	9,000,000	13,200,000	10,300,000	12,300,000	151,000,000	243,534,892
		Unit Subtotal	**20,264,163**	**13,170,729**	**14,300,000**	**9,000,000**	**13,200,000**	**10,300,000**	**12,300,000**	**151,000,000**	**243,534,892**
1553	4420	Water Distribution Mods 2	1,774,941	985,455	3,133,695	8,346,565	6,429,948	2,439,726	0	0	23,110,330
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	133,865	666,135	0	0	0	0	0	0	800,000
		Unit Subtotal	**1,908,807**	**1,651,590**	**3,133,695**	**8,346,565**	**6,429,948**	**2,439,726**	**0**	**0**	**23,910,330**
1554	4420	Eastern Regional Wsf Phase 3	10,445,464	4,478,361	9,792,838	14,364,153	18,014,884	18,523,750	1,065,750	4,400,000	81,085,200
		Unit Subtotal	**10,445,464**	**4,478,361**	**9,792,838**	**14,364,153**	**18,014,884**	**18,523,750**	**1,065,750**	**4,400,000**	**81,085,200**
1557	4420	Southwest Water Supply Facility	1,386,968	5,373,227	1,753,974	7,134,760	10,672,900	116,963	0	0	26,438,792
		Unit Subtotal	**1,386,968**	**5,373,227**	**1,753,974**	**7,134,760**	**10,672,900**	**116,963**	**0**	**0**	**26,438,792**
1575	4420	Water Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1576	4420	Cross Connection Control Backflow Devices	4,267,440	1,469,853	1,970,006	1,924,472	2,095,006	2,310,006	2,774,472	0	16,811,255
		Unit Subtotal	**4,267,440**	**1,469,853**	**1,970,006**	**1,924,472**	**2,095,006**	**2,310,006**	**2,774,472**	**0**	**16,811,255**
		Water Subtotal	**102,861,263**	**67,535,780**	**59,528,551**	**71,768,053**	**95,089,282**	**76,594,990**	**56,324,677**	**215,590,308**	**745,292,906**
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	2,735,891	5,559,863	8,344,575	2,417,035	10,617,083	11,743,311	6,941,411	6,463,673	54,822,843
	8194	South Svc Area Effluent Reuse	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**2,735,891**	**10,559,863**	**8,344,575**	**2,417,035**	**10,617,083**	**11,743,311**	**6,941,411**	**6,463,673**	**59,822,843**
1416	4420	Pump Station Monitors CW	18,888,527	6,842,071	829,230	1,618,794	1,973,808	0	0	0	30,152,430
		Unit Subtotal	**18,888,527**	**6,842,071**	**829,230**	**1,618,794**	**1,973,808**	**0**	**0**	**0**	**30,152,430**
1427	4420	Collect Rehab CW	31,436	1,122,466	649,487	0	0	0	0	0	1,803,390
		Unit Subtotal	**31,436**	**1,122,466**	**649,487**	**0**	**0**	**0**	**0**	**0**	**1,803,390**
1435	4420	NW Subreg PH III	7,557,453	1,531,209	14,339,796	27,872,801	13,427,467	46,773	667,808	6,832,192	72,275,500
		Unit Subtotal	**7,557,453**	**1,531,209**	**14,339,796**	**27,872,801**	**13,427,467**	**46,773**	**667,808**	**6,832,192**	**72,275,500**
1445	4420	SW Orange Effluent Disposal	7,229,020	3,924,010	3,132,688	2,073,831	2,068,165	2,068,165	2,073,831	24,238,710	46,808,421
		Unit Subtotal	**7,229,020**	**3,924,010**	**3,132,688**	**2,073,831**	**2,068,165**	**2,068,165**	**2,073,831**	**24,238,710**	**46,808,421**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1469	4420	Iron Bridge Interlocal Agreement	265,793	164,676	0	0	0	0	0	0	430,469
		Unit Subtotal	**265,793**	**164,676**	**0**	**0**	**0**	**0**	**0**	**0**	**430,469**
1483	4420	Eastern Wastewater Reuse	14,455,583	5,160,580	7,587,261	4,007,280	3,919,673	6,620,515	4,281,177	8,621,857	54,653,926
		Unit Subtotal	**14,455,583**	**5,160,580**	**7,587,261**	**4,007,280**	**3,919,673**	**6,620,515**	**4,281,177**	**8,621,857**	**54,653,926**
1500	4420	Collections Rehab	22,616,094	11,573,898	5,367,931	5,207,150	5,969,287	7,762,793	10,736,761	17,244,387	86,478,302
		Unit Subtotal	**22,616,094**	**11,573,898**	**5,367,931**	**5,207,150**	**5,969,287**	**7,762,793**	**10,736,761**	**17,244,387**	**86,478,302**
1502	4420	Pumping Rehab II	3,484,698	4,148,832	91,293	37,377	1,568,956	2,000,833	889,521	673,356	12,894,866
		Unit Subtotal	**3,484,698**	**4,148,832**	**91,293**	**37,377**	**1,568,956**	**2,000,833**	**889,521**	**673,356**	**12,894,866**
1503	4420	Pumping Rehab III	12,897,269	3,144,689	1,046,824	2,137,530	1,002,176	1,446,045	667,161	6,170,191	28,511,886
		Unit Subtotal	**12,897,269**	**3,144,689**	**1,046,824**	**2,137,530**	**1,002,176**	**1,446,045**	**667,161**	**6,170,191**	**28,511,886**
1504	4420	Trans Related Wastewater	12,148,872	18,053,155	14,773,629	14,592,067	16,352,610	12,703,286	11,014,155	8,841,364	108,479,138
	7545	Trans Related Wastewater	0	196,810	0	0	0	0	0	0	196,810
		Unit Subtotal	**12,148,872**	**18,249,965**	**14,773,629**	**14,592,067**	**16,352,610**	**12,703,286**	**11,014,155**	**8,841,364**	**108,675,948**
1505	4420	Septic Tank Retrofit	22,588,482	15,652,245	10,178,139	14,488,560	4,166,828	1	1	0	67,074,256
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	6,859,987	24,608,203	0	0	0	0	0	0	31,468,190
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	1,068,930	2,148,573	0	0	0	0	0	0	3,217,503
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	90,201	11,109,800	0	0	0	0	0	0	11,200,001
		Unit Subtotal	**30,607,599**	**53,518,821**	**10,178,139**	**14,488,560**	**4,166,828**	**1**	**1**	**0**	**112,959,950**
1507	4420	Horizons West Wastewater Sys	81,133,829	381,873	49,863	50,000	25,273	0	100,000	2,850,000	84,590,837
		Unit Subtotal	**81,133,829**	**381,873**	**49,863**	**50,000**	**25,273**	**0**	**100,000**	**2,850,000**	**84,590,837**
1509	4420	Southern Wastewater Collect	184,980	166,604	3,004,148	1,458,781	1,603,766	2,056,453	2,281,645	3,116,577	13,872,954
		Unit Subtotal	**184,980**	**166,604**	**3,004,148**	**1,458,781**	**1,603,766**	**2,056,453**	**2,281,645**	**3,116,577**	**13,872,954**
1510	4420	Eastern Wastewater Collect	4,964,963	9,323,933	13,408,125	9,113,480	7,054,153	7,554,153	2,632,101	2,305,894	56,356,802
		Unit Subtotal	**4,964,963**	**9,323,933**	**13,408,125**	**9,113,480**	**7,054,153**	**7,554,153**	**2,632,101**	**2,305,894**	**56,356,802**
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	241,154	133,846	3,000,000	3,375,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**241,154**	**133,846**	**3,000,000**	**3,375,000**
1536	4420	Capital Reuse Meter Install	2,552,051	1,759,141	1,209,860	1,506,797	1,552,002	1,598,561	1,646,518	0	11,824,930
		Unit Subtotal	**2,552,051**	**1,759,141**	**1,209,860**	**1,506,797**	**1,552,002**	**1,598,561**	**1,646,518**	**0**	**11,824,930**
1538	4420	Eastern Wtr Reclamation Exp	60,342,146	43,973,291	10,648,650	8,878,048	2,447,123	10,067,361	33,711,806	65,233,333	235,301,758
		Unit Subtotal	**60,342,146**	**43,973,291**	**10,648,650**	**8,878,048**	**2,447,123**	**10,067,361**	**33,711,806**	**65,233,333**	**235,301,758**

*Prior Expenditures is calculated using 3 or 5 years.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1539	4420	Force Main Rehab	31,943,690	16,107,456	8,871,348	22,344,381	23,665,354	19,318,725	13,889,775	26,359,732	162,500,460
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	236,314	3,606,176	0	0	0	0	0	0	3,842,490
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Force Main Rehab	13,007	630,495	0	0	0	0	0	0	643,502
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	31,288	1,968,711	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**32,224,300**	**22,312,838**	**8,871,348**	**22,344,381**	**23,665,354**	**19,318,725**	**13,889,775**	**26,359,732**	**168,986,451**
1542	4420	Southwest Svc Area Reuse	3,287,981	1,660,588	6,235,713	12,567,391	8,049,342	2,405,318	515,158	682,824	35,404,314
		Unit Subtotal	**3,287,981**	**1,660,588**	**6,235,713**	**12,567,391**	**8,049,342**	**2,405,318**	**515,158**	**682,824**	**35,404,314**
1555	4420	South WRF Ph V	70,287,339	26,891,908	11,517,845	72,409,741	77,037,037	66,370,370	6,301,370	0	330,815,609
		Unit Subtotal	**70,287,339**	**26,891,908**	**11,517,845**	**72,409,741**	**77,037,037**	**66,370,370**	**6,301,370**	**0**	**330,815,609**
1559	4420	Pumping Rehab IV	18,165,235	11,665,809	16,505,434	20,690,371	19,578,128	27,576,802	24,946,796	37,886,190	177,014,765
	5921	CDBG-Mitigation Program Pump Station 3000	0	2,726,000	0	0	0	0	0	0	2,726,000
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	656,258	3,244,111	0	0	0	0	0	0	3,900,369
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Pumping Rehab IV	8,671	420,331	0	0	0	0	0	0	429,002
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	40,846	1,959,153	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**18,871,010**	**20,015,404**	**16,505,434**	**20,690,371**	**19,578,128**	**27,576,802**	**24,946,796**	**37,886,190**	**186,070,135**
1571	4420	Gravity Main Improvements	0	299,178	300,000	300,822	300,000	300,000	300,000	0	1,800,000
		Unit Subtotal	**0**	**299,178**	**300,000**	**300,822**	**300,000**	**300,000**	**300,000**	**0**	**1,800,000**
1572	4420	Pump Station Improvements	8,498,290	2,879,622	2,498,531	2,505,377	2,498,531	2,498,531	2,505,377	0	23,884,260
		Unit Subtotal	**8,498,290**	**2,879,622**	**2,498,531**	**2,505,377**	**2,498,531**	**2,498,531**	**2,505,377**	**0**	**23,884,260**
1573	4420	Reclaimed Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1574	4420	Force Main Improvements	2,347,057	1,446,551	1,524,608	1,528,785	1,524,608	1,524,608	1,526,045	0	11,422,263
		Unit Subtotal	**2,347,057**	**1,446,551**	**1,524,608**	**1,528,785**	**1,524,608**	**1,524,608**	**1,526,045**	**0**	**11,422,263**
1578	4420	Hamlin Water Reclamation Facility	1,560,498	4,923,842	1,470,535	42,711,000	48,414,643	48,414,643	46,159,714	0	193,654,875
		Unit Subtotal	**1,560,498**	**4,923,842**	**1,470,535**	**42,711,000**	**48,414,643**	**48,414,643**	**46,159,714**	**0**	**193,654,875**
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	6,084,135	411,375	0	0	0	0	0	0	6,495,510
		Unit Subtotal	**6,084,135**	**411,375**	**0**	**0**	**0**	**0**	**0**	**0**	**6,495,510**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
8689	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	0	1,227,556	0	0	0	0	0	0	1,227,556
		Unit Subtotal	**0**	**1,227,556**	**0**	**0**	**0**	**0**	**0**	**0**	**1,227,556**
		Water Reclamation Subtotal	**425,256,815**	**257,913,813**	**143,885,364**	**270,818,071**	**255,115,864**	**234,618,252**	**174,222,649**	**220,520,280**	**1,982,351,111**
		UTILITIES SUBTOTAL:	**597,053,488**	**361,145,182**	**305,898,946**	**386,574,323**	**387,149,700**	**366,270,144**	**291,216,684**	**545,537,210**	**3,240,845,680**

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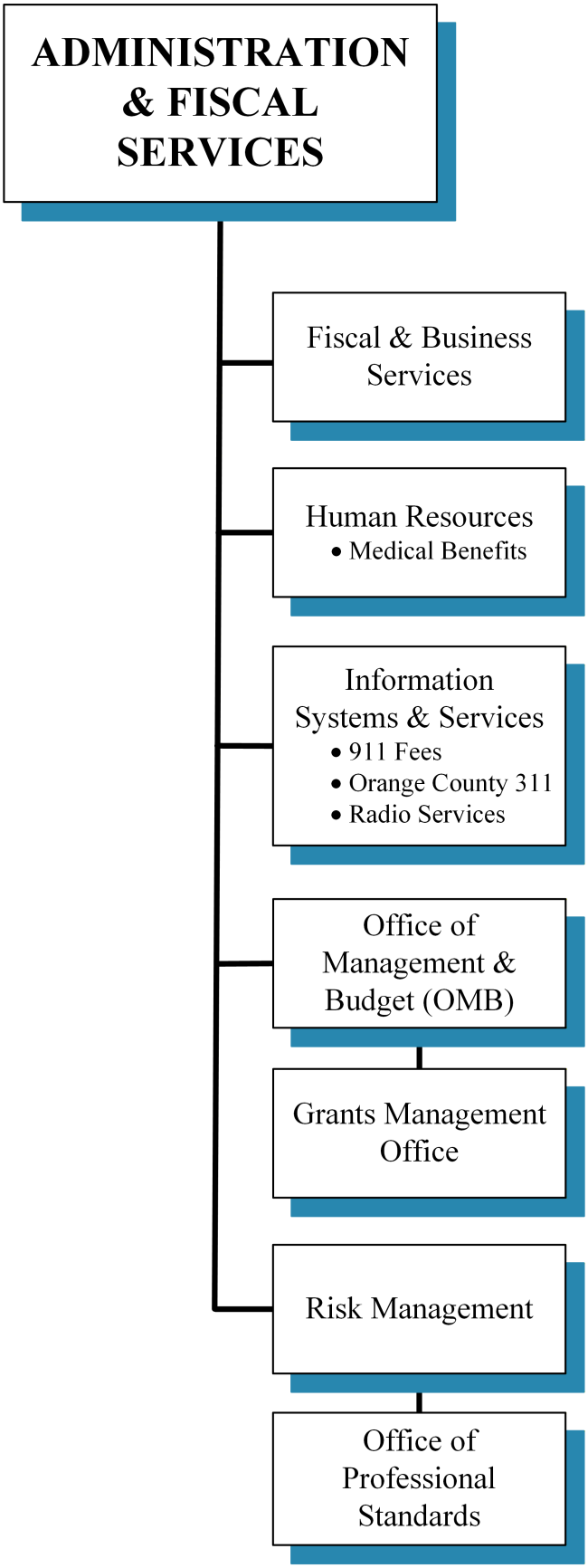
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ADMINISTRATION & FISCAL SERVICES
Fiscal & Business Services
Human Resources
• Medical Benefits
Information Systems & Services
• 911 Fees
• Orange County 311
• Radio Services
Office of Management & Budget (OMB)
Grants Management Office
Risk Management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

Administration & Fiscal Services

Purpose Statement:

The Administration and Fiscal Services ensures that the best administrative and financial management practices are followed by providing an effective, cost-efficient operation with an excellent return on investment to the residents and visitors to Orange County.

Program Descriptions:

- The **Fiscal and Business Services Office (FBS)** is responsible for administering Orange County's debt management program and fostering creative and innovative initiatives that assist Orange County in meeting its management efficiency and improvement objectives by providing the highest quality financial analysis, transactional performance, and business leadership.
- The **Human Resources (HR) Division** is responsible for assisting all operating departments under the Board of County Commissioners (BCC) and other local public agencies in delivering personnel services by providing a stable and qualified workforce in compliance with state and federal regulations. HR is also responsible for planning, organizing, and directing negotiations with union representatives pursuant to laws and ordinances governing work, working conditions, and employee pay. HR strives to manage and strengthen the employer-employee relationship and engage in good faith bargaining with labor union representatives. In collaboration with all operating departments, the division is responsible for identifying and establishing processes to resolve organizational and employee issues. HR provides organizational development initiatives, employee training and development, and establishes a competitive pay system for all categories of employees. Additionally, HR manages official employee records and administers the employee benefits program including medical, dental, vision, short and long-term disability, life insurance, spending accounts and the employee assistance program.
- The **Information Systems and Services (ISS) Division** provides secure, reliable, and cost-effective technology services that support county operations and deliver a strong return on investment. ISS maintains and advances the county's enterprise technology environment, including network, server, data center, cloud, telecommunications, and cybersecurity infrastructure, while introducing new technologies that improve efficiency, resiliency, and service delivery. The ISS Support Center serves as the primary point of contact for reporting technology-related issues and requesting technical assistance. Support Center staff resolve common issues directly and route more complex needs to specialized ISS technical teams or vendors as appropriate.



- The **Office of Management and Budget (OMB)** is responsible for preparing and monitoring Orange County's annual operating budget and capital improvements program in accordance with applicable laws, statutes, and policies of the BCC. In addition, OMB forecasts multi-year revenues and expenditures and provides management analysis assistance on special projects requested by the County Mayor and County Administrator's Office. OMB provides centralized coordination of operational and strategic performance measurement activities, assists departments in the development and revision of fees for service, and provides assistance in coordinating the development of Orange County's Full Cost Allocation Plan.
    - The **Grants Management Office** provides centralized coordination and support for grant-related activities across county departments. The office assists departments throughout the grant process, including application, monitoring, and reporting, while providing guidance to help departments maintain compliance with federal, state, and local regulations.
- The **Risk Management Division** is responsible for the administration of the self-insurance program for the BCC and Constitutional Officers (except the Sheriff's Office). In addition to monitoring all workers' compensation, liability, and property claims, this program is also responsible for reducing the cost of workers' compensation and liability claims through aggressive claims/case management in conjunction with the county's third-party administrator. The program also reviews and analyzes the appropriate mix of risk retention and transfer and oversees the underwriting and purchase of the county's commercial insurance program. A comprehensive safety program is provided that includes training, technical support, inspections, investigations, and an occupational medicine program. The program also provides project management for remediation projects, conducts/reviews environmental site assessments for all county-owned and leased real property, performs asbestos and lead-based paint inspections, and manages the petroleum storage tank compliance program for all county-owned underground and above ground storage tanks.

- The **Office of Professional Standards** is tasked with maintaining the integrity of Orange County Government and its employees through conducting full, fair, and objective investigations related to employee misconduct and Equal Employment Opportunity Commission (EEOC) complaints. In addition to investigations, Professional Standards tracks the arrests of Orange County employees, performs pre-employment background screenings of new employees, and provides trained mediation support to employee workplace issues, as well as specialized training and program evaluation activities to help protect Orange County from potential liability.

FY 2025-26 Major Accomplishments:

Fiscal and Business Services

- Maintained the county's general credit ratings at the highest level of AAA.
- Lead the successful execution of three Tourist Development Tax (TDT) financing transactions:
- 2025 TDT Refunding Revenue Bonds – Refunded the 2015 TDT bonds, generating $5.6 million in net present value savings.
- 2026A TDT Revenue Bonds – Issued $280,520,000 in bonds at a 4.1% true interest cost, providing funding for a portion of the Orange County Convention Center Grand Concourse expansion project.
- 2026B TDT Refunding Revenue Bonds – Refunded the 2016, 2016A, and 2016B TDT bonds, generating $21.8 million in a net present value savings.
- Lead preparations for the anticipated sale of approximately $232.7 million in Water & Wastewater Utility Revenue Bonds, expected to close in October 2026. The bonds will secure funding for system expansion and maintenance projects that support the growing needs of Orange County Utilities ratepayers and enhance service delivery.

Human Resources Division

- Achieved national and state-level recognition for excellence in HR communications, earning two (2) state and two (2) national awards for campaigns that strengthened employee engagement, awareness, and connection.
- Coordinated the Mayor's Take Your Child to Work Day event, engaging 568 participants, giving children a firsthand look at their parents' roles.
- Invested in employee growth through the facilitation of 140 professional development courses with 374 employees graduating from the Professional Development Passport Series—strengthening service quality, leadership readiness, and workforce engagement across Orange County.
- Human Resources is responsible for the standing up and staffing of all weather related resident shelters. During the months of December 2025 and January 2026, we activated six (6) cold weather shelters ensuring more than 200 vulnerable residents per night had safe shelter during extreme cold conditions.
- Earned recognition as a 2026 Healthiest Employer in Florida for advancing employee well-being through comprehensive wellness programming.
- Reduced countywide vacancies through targeted recruitment, expanded candidate sourcing, and department-specific hiring strategies, resulting in continued improvement in overall staffing levels.
- Earned three (3) 2026 NACo Achievement Awards recognizing innovative HR programs and initiatives that strengthen employee development, engagement, and organizational effectiveness. The awards reflect Orange County Government's continued commitment to delivering innovative solutions that support its workforce and advance excellence in county government.
- Strengthened the county's hiring process through technology enhancements that better capture employee performance and conduct information at the time of separation. This provides hiring departments with more complete information when considering former employees for rehire, helping ensure Orange County residents are served by a qualified, accountable, and high-performing workforce.
- Negotiated a three-year (3-yr) agreement with the International Association of Firefighters (IAFF), Local 2057, covering FY 2024-25 – FY 2026-27. The agreement strengthens the county's ability to recruit and retain highly trained firefighters and emergency personnel who provide critical public safety services to Orange County residents. Effective January 1, 2027, bargaining unit members will transition from the county's health plans to a union-managed health care trust.
- Negotiated a three-year (3-yr) agreement with the American Federation of State, County and Municipal Employees (AFSCME), AFL-CIO, covering FY 2025-26 – FY 2027-28. The agreement strengthens the county's ability to recruit and retain employees in critical, hard-to-fill positions, including Registered Nurses, Licensed Practical Nurses, and Mental Health Specialists, helping ensure the continued delivery of essential services to individuals under the care, custody, and control of the County's Corrections Department.
- Negotiated a three-year (3-yr) agreement with the Florida State Lodge Fraternal Order of Police, Inc. (FOP Lieutenants), covering FY 2026-27 – FY 2028-29. The agreement strengthens the county's ability to attract and retain experienced Correctional Lieutenants who provide critical leadership within county detention facilities, helping maintain safe and secure operations and contributing to a safer Orange County community.

Information Systems and Services (ISS)

- Rolled out new countywide cash receipts process that eliminated the need for paper form submissions and the need to re-key data from paper forms.
- Implemented new Artificial Intelligence (AI) chat across all Orange County external websites including multi-language capability.
- Introduced a new user interface for Convention Center Interactive Wayfinders that allows visitors to choose between English, Spanish, and Creole.
- Increased the overall footprint and reliability of the Radio System by adding a new tower site (Steiner Tower) in the Southeastern portion of the county and increased the overall reliability of the Radio System by adding multiple redundant microwave paths.

Office of Management and Budget

- Successfully developed the $9.0 billion FY 2026-27 budget that was adopted by the BCC.
- Received the Government Finance Officers Association (GFOA) of the United States and Canada distinguished budget award for the 40th consecutive year.
- Successfully completed all of the required statutory regulations related to the budget for FY 2025-26.
- Received Truth in Millage (TRIM) compliance certification from the State for FY 2025-26.
- Analyzed the impact of current economic conditions on Orange County's financials to ensure the viability of current and future budgets.
- Reviewed and monitored legislation and determined impacts to Orange County.

Grants Management Office

- Established the Grants Management Office section under OMB to continue to provide centralized coordination, oversight, and support for the county's grant activities, helping departments identify and pursue funding opportunities that benefit Orange County residents.
- Continued the management of American Rescue Plan Act (ARPA) funds, in the amount of $270 million, with approximately 95 percent of Orange County's total allocation spent as of the end of Fiscal Year 2026.
- Established standardized grant coordination and oversight processes to identify, collect, and distribute federal and state funding opportunities to county departments and divisions, increasing awareness of available funding and helping the county pursue additional resources for community programs and services.
- Supported Orange County Departments in applying for 35 state and federal grant opportunities, increasing opportunities to secure external funding for programs and services that benefit residents.
- Developed a State and Federal Funding Strategy to provide a coordinated approach for identifying, prioritizing, and pursuing grant opportunities that align with Orange County's programs, services, and community priorities.

Risk Management

- Improved the administration and monitoring of contractor and vendor insurance compliance through the county's electronic compliance management system, strengthening oversight of insurance documentation, required endorsements, and policy renewals to help reduce uninsured exposures.
- Enhanced the review and administration of insurance, indemnification, and liability provisions in county contracts, solicitations, and agreements to promote consistent risk allocation, improve contractual protections, and safeguard the county's financial interests.
- Expanded the use of centralized electronic workflow and tracking systems for contractual risk reviews, license agreements, and insurance compliance activities, improving transparency and coordination among county departments.
- Supported improvements to employee driver safety program with monitoring, motor vehicle record reviews, and golf cart and utility vehicle safety training through centralized learning and tracking systems, promoting safe vehicle operations and compliance with county requirements.
- Strengthened collaboration with county departments, Procurement, and the County Attorney's Office by providing technical guidance on contractual liability, insurance requirements, construction projects, special events, facility rentals, and other activities involving potential risk exposure.
- Enhanced communication, training, and educational resources for county departments, contractors, and community partners to promote greater awareness of insurance requirements, contractual responsibilities, and risk management procedures.

Office of Professional Standards

- Completed 39 misconduct investigations.
- Completed 11 Equal Employment Opportunity Commission (EEOC) position papers.
- Completed 1,881 background investigations.

FY 2026-27 Department Objectives:

Fiscal and Business Services

- Monitor changing financial markets to identify potential costs savings for bonds issued by Orange County.
- Continue to work with county departments to provide creative financial alternatives and smart recommendations for financing decisions.
- Continue to monitor Tourist Development Tax (TDT) collections.
- Continue to provide investor relations and work with national credit rating agencies.

Human Resources Division

- Continue to enhance communication and education strategies to increase employee awareness, understanding, and utilization of available benefits and wellness resources, while encouraging preventive screenings to support overall health and well-being.
- Implement a new Applicant Tracking System (ATS) that will assist in enhancing the applicant's experience when seeking employment with the county.

Information Systems and Services (ISS)

- Implement modernized and supported timekeeping system in cloud environment.
- Introduce a new OCFL website design based on new branding and improved citizen experience guidelines.
- Modernize all Convention Center point-of-sale equipment and introduce new automated attendant kiosk.
- Complete the implementation of an improved on-call scheduling and notification solution that can automatically contact appropriate support personnel when urgent issues occur. The solution will help reduce response times and improve the county's ability to restore important technology services when disruptions occur.

Office of Management and Budget

- Develop a FY 2027-28 budget that is fiscally sound and meets the expectations of the citizens of Orange County.
- Continue to monitor and analyze legislation and economic developments.
- Monitor revenues and expenditures for the entire county to ensure long-term financial health.
- Continue to monitor and track capital improvement projects that are in the five (5) year capital improvements plan.
- Continuously track, analyze, and report on the performance of key county revenues.

Grants Management Office

- Maintain grant compliance with federal and state requirements by strengthening procedures, monitoring reporting and expenditure requirements, and providing guidance to county departments throughout the grant lifecycle.
- Implement a multi-part grant training series to strengthen county staff's knowledge of grant research, application development, budgeting, compliance, and administration.
- Expand awareness of and access to federal and state grant opportunities by implementing the State and Federal Funding Strategy, identifying new funding sources, and coordinating with county departments and grant consultants to maximize grant revenue and support community programs and services.
- Develop and maintain a centralized grants database to improve tracking of grant opportunities, applications, awards, deadlines, funding amounts, and compliance requirements.
- Strengthen grant oversight and accountability through enhanced sub-recipient monitoring, performance reporting, and standardized grant management practices to ensure funds are used effectively and for their intended purposes.
- Continue to coordinate with county departments to ensure remaining ARPA funds are used for eligible projects and fully expended by the federal deadline of December 31, 2026.

Risk Management

- Continue Risk Management's loss prevention training to include the completion of violence in the workplace and liability courses for all employees of the BCC and Constitutional Officers.
- Continue to evaluate risk retention levels to optimize risk transfer levels.

Office of Professional Standards

- Promote accountability and integrity within Orange County Government by conducting fair, thorough, and objective investigations of employee misconduct and responding to EEOC complaints.
- Support informed hiring decisions and protect county operations by conducting pre-employment background investigations and monitoring employee arrests.


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Administration & Fiscal Services

Key Performance Measures	Notes	FY 2024-25 Actual	FY 2025-26 Target	FY 2026-27 Target
Human Resources				
– Percent of new employees completing LMS Connections		91%	90%	90%
LMS Connections Training within 30 days of hire				
– % of employees completing quarterly compliance on time		83%	90%	90%
Required quarterly Compliance Training				
Information Systems and Services				
– Number of 311 Calls Answered		156,372	200,000	200,000
– Percent of 311 Calls Answered within 30 Seconds		81%	90%	90%
– Percent of 311 Calls Responded to within 48 Hours		85%	80%	80%
– Number of ISS Incidents		25,879	28,000	22,500
– Percent of ISS Incidents Closed within 24 Hours		89%	90%	88%
– Percent of ISS Projects Completed on Time		99%	90%	100%
– Percent of ISS Projects Completed on Budget		100%	90%	100%
Professional Standards				
– Number of Background Investigations		2,358	2,800	2,800
– % of Background Investigations Done Within 15 Days		71%	85%	85%
– Number of Misconduct Investigations		32	30	30
– % of Misconduct Investigations Completed Within 90 Days		82%	65%	65%
Risk Management Program				
– Number of Workers' Compensation Claims		771	1,115	1,115
– Total Workers' Comp Claims Incurred (Paid+Reserves)		$ 2,737,068	$ 4,200,000	$ 4,200,000
Annual actual and target figures are based on 12 months of loss development. Incurred values will increase with future claim development.				
– Average Cost Per Workers' Compensation Claim		$ 3,554	$ 3,776	$ 3,776
– Workers' Compensation Experience Modification Factor		89%	100%	100%
– Number of General Liability Claims		527	500	500
– Total Liability Claim Dollars Incurred		$ 785,548	$ 1,400,000	$ 1,400,000
– Average Cost Per Liability Claim		$ 1,481	$ 2,811	$ 2,811
– Number of Auto-Related Claims		122	120	120
– Total Auto Liability Claim Dollars Incurred		531,893	500,000	500,000
– Average Cost Per Auto Liability Claim		18,012	13,332	13,332
– Number of Property Loss Claims		307	332	332
– Total Property Loss Claim Dollars Incurred		$ 2,087,652	$ 1,500,000	$ 1,500,000
– Average Cost Per Property Loss Claim		$ 7,281	$ 4,485	$ 4,485
– Cost of Property Loss Insurance per $100 of Insurable Value		$ 0.12	$ 0.20	$ 0.20
Annual actual and target figures are based on 12 months of loss development. Incurred values will increase with future claim development.				

Department: Administration and Fiscal Services

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 52,820,096	$ 102,972,153	$ 111,016,748	7.8 %
Operating Expenditures	225,946,869	300,526,914	284,159,157	(5.4)%
Capital Outlay	3,257,145	7,638,571	5,194,113	(32.0)%
Total Operating	**$ 282,024,110**	**$ 411,137,638**	**$ 400,370,018**	**(2.6)%**
Capital Improvements	$ 4,578,733	$ 36,255,102	$ 26,652,611	(26.5)%
Debt Service	397,966	136,002	171,001	25.7 %
Reserves	0	107,405,601	94,045,713	(12.4)%
Total Non-Operating	**$ 4,976,699**	**$ 143,796,705**	**$ 120,869,325**	**(15.9)%**
Department Total	**$ 287,000,809**	**$ 554,934,343**	**$ 521,239,343**	**(6.1)%**

Expenditures by Division / Program

911 System	$ 9,428,272	$ 31,269,360	$ 30,153,110	(3.6)%
Fiscal and Business Services	534,622	625,910	1,064,451	70.1 %
Grants Management Office	1,683	406,458	432,427	6.4 %
Human Resources	13,485,725	18,284,786	17,199,495	(5.9)%
Information Systems and Services	67,978,389	95,990,045	83,107,342	(13.4)%
Management and Budget	2,013,369	1,871,115	1,980,798	5.9 %
Medical Benefits Fund	158,179,677	272,521,128	258,400,000	(5.2)%
Professional Standards	1,787,873	2,897,166	2,693,885	(7.0)%
Risk Management Captive	105,524	15,781,926	225,000	(98.6)%
Risk Management Operations	2,781,707	16,251,269	18,942,133	16.6 %
Risk Management Program	30,703,968	99,035,180	107,040,702	8.1 %
Department Total	**$ 287,000,809**	**$ 554,934,343**	**$ 521,239,343**	**(6.1)%**

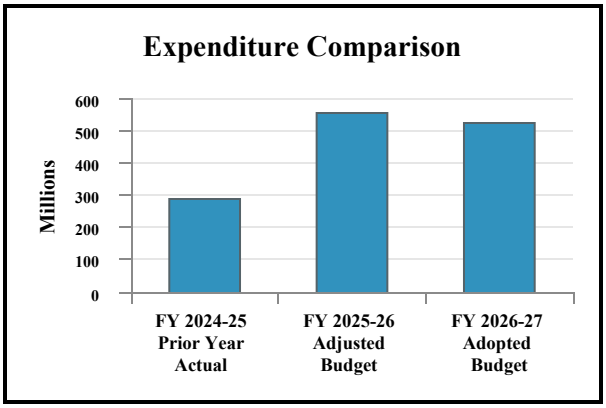
Funding Source Summary

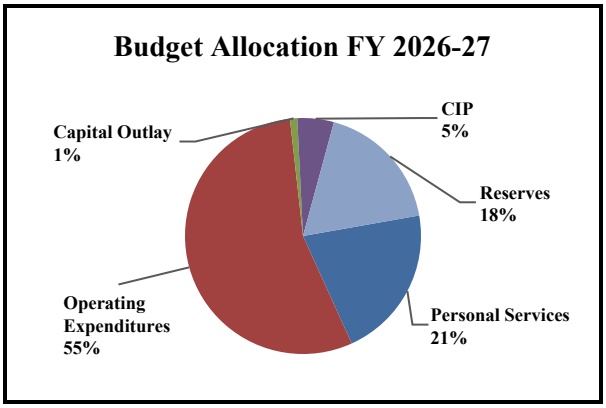
Special Revenue Funds	$ 11,810,133	$ 34,953,992	$ 32,775,511	(6.2)%
Internal Service Funds	191,770,876	403,589,503	384,607,835	(4.7)%
General Fund and Sub Funds	81,126,368	102,002,660	96,445,997	(5.4)%
Capital Construction Funds	2,293,432	14,388,188	7,410,000	(48.5)%
Department Total	**$ 287,000,809**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

Authorized Positions

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

EXPENDITURE HIGHLIGHTS





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

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

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

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

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

Capital Improvements – The FY 2026-27 capital improvements budget decreased by 26.5% or $9.6 million from the FY 2025-26 budget primarily due to the timing of project schedules. The budget includes funding for ongoing projects such as the Cassady Building - HR and Corrections Renovations in partnership with the Corrections Department, 911 system upgrades, technology hardware/software replacements, network infrastructure, and telecommunications. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects.

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

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

FUNDING SOURCE HIGHLIGHTS

The majority of the funding for the Administration and Fiscal Services Department is derived from Internal Services Funds – the Medical Benefits Fund and Risk Management Funds account for 92.0% of funding. Medical Benefits Fund revenue is largely derived from insurance premiums paid by Orange County, other government agency participants, and employees covered by the plan. Risk Management Funds revenue is derived from charges to county departments and participating Constitutional Offices for insurance coverage for workers' compensation, property and auto liability, as well as general liability coverage and captive insurance.

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

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

Division: 911 System

Expenditures by Category

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

Division: Fiscal and Business Services

Expenditures by Category

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

Division: Grants Management Office

Expenditures by Category

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

Division: Human Resources

Expenditures by Category

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

Division: Information Systems and Services

Expenditures by Category

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

Division: Management and Budget

Expenditures by Category

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

Division: Medical Benefits Fund

Expenditures by Category

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

Division: Professional Standards

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 1,305,091	$ 1,422,768	$ 1,465,826	3.0 %
Operating Expenditures	474,957	1,474,398	1,228,059	(16.7)%
Capital Outlay	7,825	0	0	0.0 %
Total Operating	**$ 1,787,873**	**$ 2,897,166**	**$ 2,693,885**	**(7.0)%**
Total	**$ 1,787,873**	**$ 2,897,166**	**$ 2,693,885**	**(7.0)%**
Authorized Positions	**14**	**14**	**14**	**0.0 %**

Division: Risk Management Captive

Expenditures by Category

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

Division: Risk Management Operations

Expenditures by Category

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

Division: Risk Management Program

Expenditures by Category

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

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of
Administration & Fiscal Services

The Administration and Fiscal Services is responsible for the direction of projects falling under the Human Resources and Information Systems & Services (ISS) divisions. The Human Resources project, Cassady Building - HR and Corrections Renovations is in conjunction with the Corrections Department and is for renovation which will consist of a complete demo, waterproofing exterior, adding a new HVAC, and various cosmetic updates. The ISS projects pays for the maintenance and upgrade of the 911 system, the radio communications system, and network and telecommunications infrastructure.

	Adopted FY 2026-27
Human Resources	$ 1,000,000
911 System	19,242,611
Information Systems and Services	6,410,000
Department Total	$ 26,652,611

Funding Mechanism:

Funding for 911 projects is provided by the 911/E911 Fee Fund (1054). All other funding is derived from the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
911 System											
0297	1054	911 System Upgrade	2,357,674	21,606,914	19,242,611	0	0	0	0	0	43,207,200
		Unit Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
		911 System Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	20,132	2,208,558	1,000,000	0	0	0	0	0	3,228,690
		Unit Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
		Human Resources Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
Information Systems & Services											
0584	1023	Network Infrastructure	2,278,486	2,767,232	850,000	850,000	850,000	850,000	0	0	8,445,718
		Unit Subtotal	**2,278,486**	**2,767,232**	**850,000**	**850,000**	**850,000**	**850,000**	**0**	**0**	**8,445,718**
0593	1023	Technology Hardware Replacement	9,850,233	6,335,014	5,000,000	5,000,000	5,000,000	5,000,000	0	0	36,185,246
		Unit Subtotal	**9,850,233**	**6,335,014**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**0**	**0**	**36,185,246**
2028	1023	Telecommunications System Up	871,940	3,077,384	560,000	560,000	560,000	560,000	0	0	6,189,324
		Unit Subtotal	**871,940**	**3,077,384**	**560,000**	**560,000**	**560,000**	**560,000**	**0**	**0**	**6,189,324**
8642	5896	ARP1-RR Public Safety Radio Tower	4,839,998	260,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	**4,839,998**	**260,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,099,998**
		Information Systems & Services Subtotal	**17,840,657**	**12,439,630**	**6,410,000**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**55,920,286**
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	**20,218,462**	**36,255,102**	**26,652,611**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**102,356,176**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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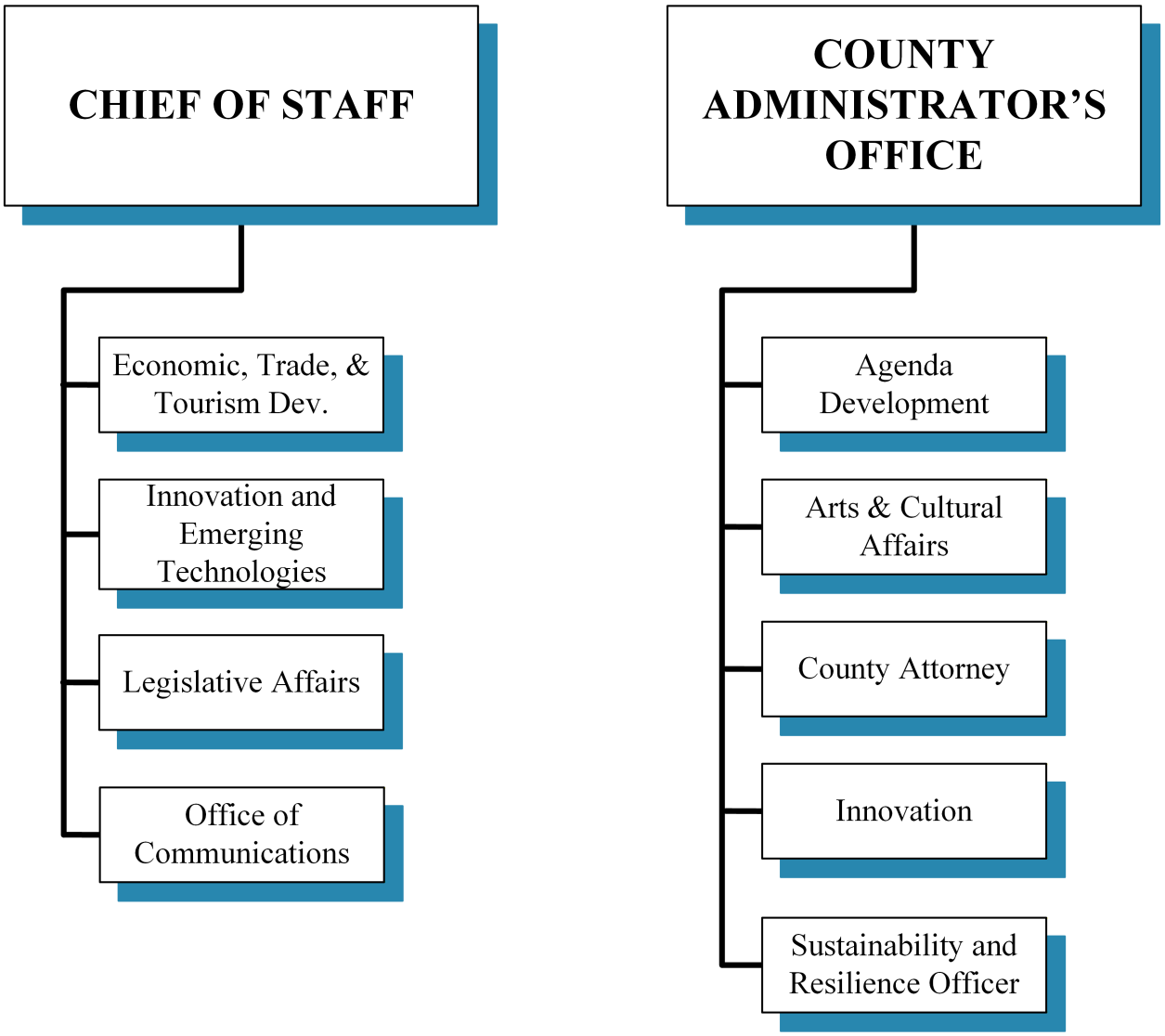
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ORANGE
COUNTY
FLORIDA


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

Other Offices

Purpose Statement:

Other Offices is comprised of smaller offices performing manage a variety of functions ranging from senior management meetings to establishing legislative priorities. This group provides management support, legal representation, and organizes and coordinates the delegation function.

Program Descriptions:

- The **Agenda Development Office** compiles and distributes agendas for the Board of County Commissioners (BCC) meetings. It also provides support to the citizen advisory boards and serves as staff to the Membership and Mission Review Board (MMRB).
- The **Arts & Cultural Affairs Office** supports and encourages the development of the arts and cultural community and promotes cultural tourism. The office facilitates the County's Public Art program and serves as the staff for the Tourist Development Tax Application Review Committee (TDT ARC) and the Arts & Cultural Affairs Advisory Council (as well as its subcommittees, the Blockbuster & Special Events Committee, Funding & Standards Committee, CANVAS Cultural Plan Committee, and Public Art Review Board). The TDT ARC makes recommendations to the Tourist Development Council and the BCC for investment of excess, unencumbered TDT dollars for capital projects on auditoriums and museums. The Arts & Cultural Affairs Advisory Council makes annual recommendations to the BCC for investment of TDT dollars for cultural tourism, cultural facilities, special events, and promotion of the arts.
- The **County Administrator's Office** provides management support to the County Mayor, BCC, and other agencies of Orange County Government. The management support function includes: direction and coordination of the nine (9) functional departments of Orange County; implementation of the policies of the County Mayor and BCC; and, exercising leadership to encourage the employees of Orange County to achieve the highest standards of efficiency, effectiveness, ethics, and community involvement.
- The **County Attorney's Office** is the chief legal counsel to Orange County. The County Attorney and assistant county attorneys represent Orange County Government, including the County Mayor, the BCC, the County Administrator, all departments and divisions, and Orange County Officers. Upon request, the County Attorney represents Constitutional Officers serving Orange County. Areas of responsibility include, but are not limited to, drafting and reviewing ordinances to ensure legal sufficiency; providing legal review and drafting assistance for administrative regulations and executive orders, which are approved by the BCC or



signed by the County Mayor, respectively; and representing Orange County in litigation and administrative proceedings while monitoring ongoing claims and litigation handled through Risk Management, including matters assigned to outside counsel. Additionally, the office provides day-to-day legal advice and counsel to County departments, divisions, agencies, boards, commissions, and officials on a broad range of legal issues.

- The **Economic Trade and Tourism Development Office** funds programs and services aimed at diversifying the local economy, attracting and growing high value companies, and promoting job growth that results in an overall increase in the average salary of Orange County citizens. In addition to the traditional focus on attracting new businesses, business retention, and marketing ("outside in" economic development), there is a strong focus on entrepreneurship ("inside-out" economic development).
- The **Innovation** is responsible for providing 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 and to build smarter, more responsive, and future-ready communities.
- The **Innovation and Emerging Technologies Office** is responsible for the improvement and technology advancements throughout the county.
- The **Legislative Affairs Office** is responsible for organizing, coordinating, and advancing Orange County's state and federal legislative agenda. The office develops priorities for legislative and administrative issue.
- The **Office of Communications Division** distributes messages and information generated by Orange County Government to its employees and the public. The Communications Division organizes press conferences and special events for the County Mayor and the BCC, including the County Mayor's annual State of the County Address. The Graphics section is

responsible for printing, duplicating, and related services for all operating departments, elected officials, and affiliated agencies. The division also includes Orange TV (OTV), which operates two (2) government TV channels: 1) Orange TV concentrates on live public meetings, special events, and informational programs on Orange County services; and, 2) Vision TV concentrates on regularly scheduled education and government information programming organized in viewing blocks. Division personnel are also responsible for operating and maintaining the electronic equipment in the BCC Chambers and the adjacent media room; internal and external publications; and, news and community alert content on the Orange County website and manages our social media channels. OTV personnel also maintain and provide television communications at the Orange County Emergency Operations Center (EOC) during all emergencies.

- The **Sustainability and Resilience Office** is responsible for advancing environmental sustainability and resilience throughout Orange County's operations, such as energy and water conservation, waste diversion and recycling improvements, and fleet efficiency.

Department: Other Offices

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 14,380,974	$ 17,187,122	$ 17,803,279	3.6 %
Operating Expenditures	3,577,679	5,503,631	5,544,755	0.7 %
Capital Outlay	375,057	892,558	586,209	(34.3)%
Total Operating	**$ 18,333,710**	**$ 23,583,311**	**$ 23,934,243**	**1.5 %**
Capital Improvements	$ 6,305,054	$ 7,626,557	$ 800,000	(89.5)%
Grants	3,589,566	5,555,998	5,479,230	(1.4)%
Total Non-Operating	**$ 9,894,620**	**$ 13,182,555**	**$ 6,279,230**	**(52.4)%**
Department Total	**$ 28,228,330**	**$ 36,765,866**	**$ 30,213,473**	**(17.8)%**

Expenditures by Division / Program

Agenda Development	$ 349,238	$ 393,159	$ 423,375	7.7 %
Arts and Cultural Affairs	964,712	904,937	995,976	10.1 %
County Administrator	2,720,209	3,138,985	3,137,466	(0.05)%
County Attorney	5,135,463	6,138,380	6,215,947	1.3 %
Economic, Trade, & Tourism Development	4,303,564	7,483,841	7,322,655	(2.2)%
Innovation	6,394,029	5,406,296	1,923,046	(64.4)%
Innovation and Emerging Technologies	599,135	940,391	868,293	(7.7)%
Legislative Affairs	754,885	962,694	963,915	0.1 %
Office of Communications	6,344,254	10,179,029	7,218,678	(29.1)%
Sustainability and Resilience Officer	662,840	1,218,154	1,144,122	(6.1)%
Department Total	**$ 28,228,330**	**$ 36,765,866**	**$ 30,213,473**	**(17.8)%**

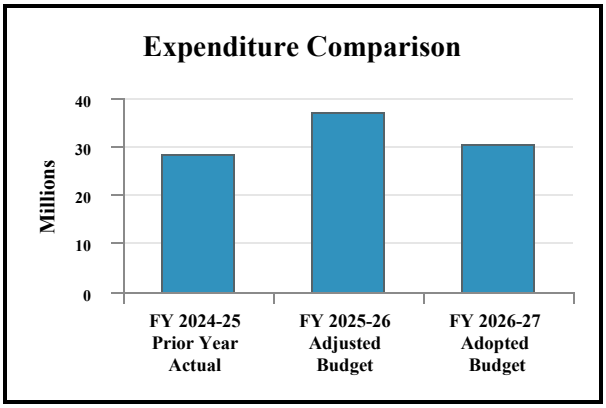
Funding Source Summary

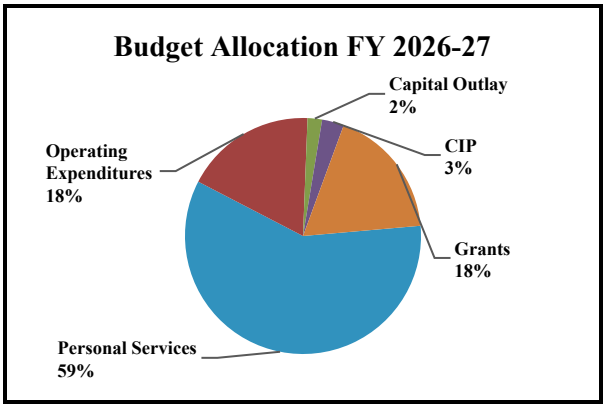
Special Revenue Funds	$ 5,747,296	$ 4,796,575	$ 1,539,839	(67.9)%
General Fund and Sub Funds	21,928,087	27,590,628	27,873,634	1.0 %
Capital Construction Funds	552,947	4,378,663	800,000	(81.7)%
Department Total	**$ 28,228,330**	**$ 36,765,866**	**$ 30,213,473**	**(17.8)%**

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

Other Offices

EXPENDITURE HIGHLIGHTS





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

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

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

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

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

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

The **Economic, Trade and Tourism Development Office** FY 2026-27 budget decreased by 2.2% or $161,186 from the FY 2025-26 budget. Included in the budget is the continuation of funding of $150,000 for the Small Business Development Center (SBDC)/Incubator Expansion that has training programs in Western Orange County, and $10,000 for the continuation of Lake Nona Institute, Inc. to provide a sponsorship for the Lake Nona Impact Forum that is scheduled to be held in February 2027. There is $793,453 budgeted for the Orlando Economic Partnership, which remained status quo from the FY 2025-26 budget. Under the Film Incentive Program there is $125,000 budgeted for the Orange County Emerging Filmmakers Grant, which will award 10 grants of $10,000 each and five (5) grants of $5,000 each to provide financial support to emerging filmmakers producing projects in Orange County, Florida. Economic grants fund total is $4,827,022, please see the grants agreement and program support table on page 14-9 for a listing of recipient organizations and grant amounts.

The **Innovation** FY 2026-27 budget decreased by 64.4% or $3.5 million from the FY 2025-26 budget primarily due to the timing and completion of project schedule. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division. The operating budget of $1.9 million is for two (2) authorized positions, casual/temporary labor, and operating costs to support the office.

The **Innovation and Emerging Technologies Office** FY 2026-27 budget decreased by 7.7% or $72,098 from the FY 2025-26 budget mainly due to rollover encumbrance in contractual services. The Science, Technology, Engineering, and Mathematics (STEM) grants are budgeted at $282,208 and provides support to community organizations who provide STEM career training and promotion to local students. Please see the grants agreements and program support table on page 14-10 for a listing of recipient organizations and grant amounts.

The **Legislative Affairs Office** FY 2026-27 budget increased by 0.1% or $1,221 from the FY 2025-26 budget primarily due to reductions in contractual services expenses.

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

The FY 2026-27 capital improvement budget decreased by 89.8% or $2.6 million, primarily due to the timing of re-budgets for capital projects from the FY 2025-26 budget. The budget includes design funding for a new project, BCC Chambers Renovations, which aims to upgrade and renovate the Board of County Commissioners (BCC) Chambers room and adjoining support spaces to better meet the county's redistricting needs, support the BCC meetings, commissioner district meetings, council and committee meetings, and other large scale events held at the Orange County Administration Center. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

The **Sustainability and Resilience Officer** FY 2026-27 operating budget decreased by 10.3% or $74,032, mainly due to rollover encumbrances in contractual services from the FY 2025-26 budget. The budget contained funding associated with ongoing consulting services for countywide projects.

The FY 2026-27 capital improvement budget remained status quo at $500,000 from the FY 2025-26 budget for the continuation of the Energy Efficiency Facilities Projects, which incorporates energy efficient materials and supplies into some existing facilities projects, which will help reduce costs and reduce the environmental impacts. Please refer to the detailed Capital Improvements Program section of this document for a complete listing of projects for the division.

FUNDING SOURCE HIGHLIGHTS

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

Economic, Trade & Tourism Development

Grants Agreements & Program Support	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Change from 03/31/26	% Change from 03/31/26
Quality Target Industries (QTI) & Quick Action Closing Fund (QACF)				
Lockheed Martin	$ 92,400	$ 49,700	$ (42,700)	-46.2 %
Timbers Holding	11,200	0	(11,200)	-100.0 %
Wyndham Worldwide	37,500	0	(37,500)	-100.0 %
Subtotal QTIs & QACF	$ 141,100	$ 49,700	$ (91,400)	(64.8)%
Grants				
BBCDC	$ 165,398	$ 165,398	$ 0	0.0 %
Building Out Tech	209,000	209,000	0	0.0 %
CFF I, LLC Florida Research Foundation (Rally)	110,060	110,060	0	0.0 %
Economic Development Fund	25,000	25,000	0	0.0 %
Prospera	150,469	150,469	0	0.0 %
Lake Nona Institute, Inc.	10,000	10,000	0	0.0 %
National Center for Simulation	121,497	71,497	(50,000)	(41.2)%
National Entrepreneur Center (UCF Research Foundation)	317,775	317,775	0	0.0 %
SBDC/Incubator Expansion- West Orange	150,000	150,000	0	0.0 %
SCORE	18,750	18,750	0	0.0 %
Starterstudio Technical Business Programming Enhancement	167,843	167,843	0	0.0 %
Startup Weekend Orlando (SWORL)/Informulate	82,153	78,795	(3,358)	(4.1)%
The Corridor-formerly FL High Tech Corridor (Lead)	566,735	566,500	(235)	0.0 %
UCF GrowFL	36,656	41,656	5,000	13.6 %
UCF Business Incubation Program - Central FL Research Park	293,431	293,431	0	0.0 %
UCF Small Business Dev. Center	114,836	114,836	0	0.0 %
UCF Institute for Econ. Competitiveness	153,230	153,230	0	0.0 %
UCF Small Bus. Advisory Board Council	114,836	114,836	0	0.0 %
UCF Soft Landing Incubation Program	62,824	62,824	0	0.0 %
UCF VentureLab 2.0	210,120	210,120	0	0.0 %
Veteran's Entrepreneur Initiative	170,463	175,463	5,000	2.9 %
Grants - Film Incentives				
Fostering Orange County Filmmaker Grant	0	100,000	100,000	100.0 %
Fostering Orange County Emerging Film Grant	0	25,000	25,000	100.0 %
Local Film Events Sponsorship	0	25,000	25,000	100.0 %
Subtotal Grants	$ 3,251,076	$ 3,357,483	$ 106,407	3.3 %
I-Drive CRA Economic Development	$ 1,548,681	$ 1,539,839	$ (8,842)	(0.6)%
TOTAL	**$ 4,940,857**	**$ 4,947,022**	**$ 6,165**	**0.1 %**

Innovation and Emerging Technologies

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

Division: Agenda Development

Expenditures by Category

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

Division: Arts and Cultural Affairs

Expenditures by Category

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

Division: County Administrator

Expenditures by Category

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

Division: County Attorney

Expenditures by Category

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

Division: Economic, Trade, & Tourism Development

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 289,782	$ 802,346	$ 850,228	6.0 %
Operating Expenditures	871,186	1,734,138	1,525,405	(12.0)%
Capital Outlay	0	6,500	0	(100.0)%
Total Operating	**$ 1,160,968**	**$ 2,542,984**	**$ 2,375,633**	**(6.6)%**
Grants	$ 3,142,596	$ 4,940,857	$ 4,947,022	0.1 %
Total Non-Operating	**$ 3,142,596**	**$ 4,940,857**	**$ 4,947,022**	**0.1 %**
Total	**$ 4,303,564**	**$ 7,483,841**	**$ 7,322,655**	**(2.2)%**
Authorized Positions	**6**	**6**	**6**	**0.0 %**

Division: Innovation

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 20,816	$ 407,690	$ 449,450	10.2 %
Operating Expenditures	112,451	776,856	1,441,872	85.6 %
Capital Outlay	12,402	$ 38,500	31,724	(17.6)%
Total Operating	**$ 145,669**	**$ 1,223,046**	**$ 1,923,046**	**57.2 %**
Capital Improvements	$ 6,248,361	$ 4,183,250	$ 0	(100.0)%
Total Non-Operating	**$ 6,248,361**	**$ 4,183,250**	**$ 0**	**(100.0)%**
Total	**$ 6,394,030**	**$ 5,406,296**	**$ 1,923,046**	**(64.4)%**
Authorized Positions	**2**	**2**	**2**	**0.0 %**

Division: Innovation & Emerging Technologies

Expenditures by Category

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

Division: Legislative Affairs

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 470,226	$ 482,037	$ 518,163	7.5 %
Operating Expenditures	284,659	480,657	445,752	(7.3)%
Total Operating	**$ 754,885**	**$ 962,694**	**$ 963,915**	**0.1 %**
Total	**$ 754,885**	**$ 962,694**	**$ 963,915**	**0.1 %**
Authorized Positions	**3**	**3**	**3**	**0.0 %**

Division: Office of Communications

Expenditures by Category	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 4,551,099	$ 5,032,364	$ 5,170,196	2.7 %
Operating Expenditures	1,377,057	1,374,325	1,213,222	(11.7)%
Capital Outlay	359,405	829,033	535,260	(35.4)%
Total Operating	**$ 6,287,561**	**$ 7,235,722**	**$ 6,918,678**	**(4.4)%**
Capital Improvements	$ 56,693	$ 2,943,307	$ 300,000	(89.8)%
Total Non-Operating	**$ 56,693**	**$ 2,943,307**	**$ 300,000**	**(89.8)%**
Total	**$ 6,344,254**	**$ 10,179,029**	**$ 7,218,678**	**(29.1)%**
Authorized Positions	**36**	**37**	**37**	**0.0 %**

Division: Sustainability and Resilience Officer

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

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of
Other Offices

The project under the Innovation Lab Office is to purchase and renovate a new building for the Orange County Innovation Lab and the projects under the Office of Communications is to renovate the Orange TV office and a new project for the BCC Chambers renovations. The project under the Sustainability and Resilience Officer's is for Energy Efficiency Facilities Projects. Unspent budget in FY 2025-26 for these projects will be rebudgeted to FY 2026-27 during the Annual Budget Amendment in January 2027.

	Adopted FY 2026-27
Office of Communications	$ 300,000
Sustainability and Resilience Officer	500,000
Department Total	$ 800,000

Funding Mechanism:

Funding is derived from the Capital Projects Fund (1023).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	1,064,644	935,356	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	5,752,107	3,247,894	0	0	0	0	0	0	9,000,001
		Unit Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
		Innovation Lab Office Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
Office of Communications											
1786	1023	Orange TV Office Renovation	56,693	2,943,307	0	0	0	0	0	0	3,000,000
		Unit Subtotal	**56,693**	**2,943,307**	**0**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
2039	1023	BCC Chambers Renovations	0	0	300,000	700,000	400,000	0	0	0	1,400,000
		Unit Subtotal	**0**	**0**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**1,400,000**
		Office of Communications Subtotal	**56,693**	**2,943,307**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**4,400,000**
Sustainability and Resilience Officer											
1789	1023	Energy Efficiency Facilities Projects	0	500,000	500,000	500,000	500,000	500,000	0	0	2,500,000
		Unit Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		Sustainability and Resilience Officer Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		OTHER OFFICES SUBTOTAL:	**6,873,444**	**7,626,557**	**800,000**	**1,200,000**	**900,000**	**500,000**	**0**	**0**	**17,900,001**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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ORANGE



COUNTY

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Other Offices

Purpose Statement:

Other Appropriations is comprised of a variety of outside agencies and non-departmental budgets benefiting Orange County.

Program Descriptions:

- The **Arts and Science Agencies** budget provides financial support to United Arts of Central Florida and the Orlando Science Center.
- Orange County's charter, adopted in 1988, provides for a **Charter Review Commission (CRC)** to be appointed every four (4) years. Without a charter most of Orange County's powers and responsibilities would be governed by provisions in the Florida Statutes, which apply to all non-charter counties in the state. The charter gives Orange County the ability to respond to a changing environment and meet local needs without legislative changes at the state level. The CRC is responsible for recommending revisions to Orange County's home rule charter, which are then approved by the citizens through voter referendum.
- **East Central Florida Regional Planning Council** promotes cooperation among local units of government, and provides for comprehensive planning in the East Central Florida region.
- **Interfund Transfers** are budgeted amounts transferred from one governmental accounting fund to another for services provided or for operational purposes.
- **LYNX** is the mobility services agency of Central Florida and provides public transportation services to the general public in Orlando, Florida metropolitan area of Orange County. LYNX provides an array of transportation services in the form of fixed-route bus services, door-to-door para-transit services in compliance with the American with Disabilities Act (ADA), carpool/vanpool services, school pool matching services, and community shuttle services to special events.
- **Metropolitan Planning Organization** (MetroPlan) assists local governments in the tri-county area with transportation planning. MetroPlan also sets priorities and determines how federal and state transportation dollars are spent in the region.
- **Non-Departmental – General Fund** represents a collection of centralized accounts for expenses that are of a countywide nature and do not relate to any one operating department. A summary of budgeted items for the Non-Departmental budget is included in this section.



- **Orange Blossom Trail (OBT) Crime Prevention District** Was established during FY 1998–99 to enhance public safety and improve the quality of life through crime prevention, community engagement, and neighborhood revitalization initiatives in the South Orange Blossom Trail corridor area. These efforts leverage partnerships with residents, businesses, Orange County departments, and law enforcement agencies to address community needs, improve safety, and foster long-term economic and neighborhood vitality.
- **SunRail** is a Central Florida passenger commuter rail system serving the tri-county area along with Volusia county. SunRail is funded by state and federal governments and counties it services.
- **Sunshine Corridor** is a proposed rail expansion project in Orange County that would extend the SunRail commuter line and connect it with the Brightline intercity rail to serve the Orlando International Airport, Orange County Convention Center, and the International Drive Area.
- **Reserves – General Fund** provides reserves for contingencies, catastrophic loss, and other undetermined needs as approved by the Orange County Board of County Commissioners.

Department: Other Appropriations

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 9,557,098	$ 13,892,738	$ 12,993,636	(6.5)%
Operating Expenditures	98,693,132	113,898,547	121,866,496	7.0 %
Capital Outlay	5,081,310	38,750	3,000	(92.3)%
Total Operating	**$ 113,331,540**	**$ 127,830,035**	**$ 134,863,132**	**5.5 %**
Debt Service	$ 239,361	$ 1	$ 0	(100.0)%
Grants	36,503,555	30,824,355	16,643,714	(46.0)%
Reserves	0	144,356,431	130,313,472	(9.7)%
Other	105,462,266	111,768,679	117,651,389	5.3 %
Total Non-Operating	**$ 142,205,182**	**$ 286,949,466**	**$ 264,608,575**	**(7.8)%**
Department Total	**$ 255,536,722**	**$ 414,779,501**	**$ 399,471,707**	**(3.7)%**

Expenditures by Division / Program

American Rescue Plan Funds	$ 31,092,252	$ 19,902,817	$ 0	(100.0)%
Arts & Science Agencies	1,595,950	1,614,567	1,639,044	1.5 %
Charter Review	14,328	73,431	122,524	66.9 %
East Central Florida Regional Planning	311,877	315,767	320,880	1.6 %
Interfund Transfers	60,404,977	73,187,434	83,293,340	13.8 %
LYNX	89,000,264	101,875,909	115,449,186	13.3 %
MetroPlan	553,835	557,341	564,392	1.3 %
Non-Departmental	57,088,259	57,697,704	52,613,461	(8.8)%
OBT Crime Prevention Fund	132,587	184,081	189,258	2.8 %
Reserves – General Fund	0	144,356,431	130,313,472	(9.7)%
SunRail	15,342,394	14,514,019	14,966,150	3.1 %
Sunshine Corridor	0	500,000	0	(100.0)%
Department Total	**$ 255,536,722**	**$ 414,779,501**	**$ 399,471,707**	**(3.7)%**

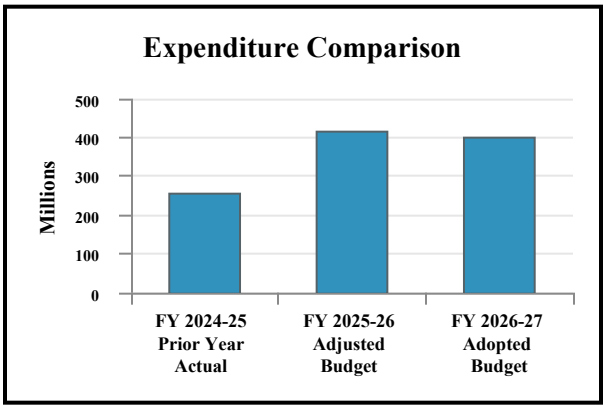
Funding Source Summary

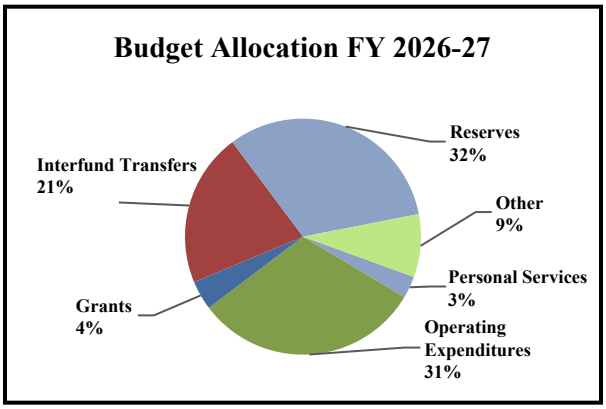
Special Revenue Funds	$ 31,224,838	$ 20,086,898	189,258	(99.1)%
General Fund and Sub Funds	224,311,884	394,692,603	399,282,449	1.2 %
Department Total	**$ 255,536,722**	**$ 414,779,501**	**$ 399,471,707**	**(3.7)%**

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

Other Appropriations

EXPENDITURE HIGHLIGHTS





Personal Services – The personal services budget within Non-Departmental includes $12.8 million for other post employment benefits (OPEB) that, under Government Accounting Standards Board (GASB) Statement No. 45, requires the accrual of liabilities of other post employment benefits to occur over the working career of plan members rather than on a pay-as-you-go basis. Also, the budget for estimated Health Saving Account costs for the medical benefits fund decreased by 90.0% or $900,000, for a total budget of $100,000.

Operating & Grants Expenses –

American Rescue Plan Act Funds - On March 11, 2021, President Biden signed the $1.9 trillion American Rescue Plan Act of 2021 (ARPA) to provide direct relief to Americans, contain the COVID-19 virus, and rescue the economy. Within ARPA contained an allocation of $362 billion in state and local fiscal recovery funds to assist state and local governments in the recovery. Orange County's direct allocation based on population was $270.7 million. All of the ARPA funding has been received from the US Treasury. Orange County's plan focused on bringing the COVID-19 pandemic under control; addressing the urgent needs of residents, families and neighborhoods hardest hit by the COVID-19 public health emergency; and making investments to provide economic recovery and rebuilding. Funding has been allocated into five (5) area of focus to include small business assistance, social and community services, health and public safety, infrastructure projects, and revenue recovery that will be used to invest in areas that were heavily impacted by the pandemic. Some of the ARPA funding is shown under department budgets that are using it for capital projects. There is no new ARPA funding for FY 2026-27. All funding had to be obligated by December 31, 2024 and must be fully expended by December 31, 2026.

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

The **Charter Review Commission** FY 2026-27 operating expense budget increased by 66.9% or $49,093 and is budgeted at $122,524 to cover the costs of the committee. The committee is operational every four (4) years and will begin meeting in January 2027.

The **East Central Florida Regional Planning Council (ECFRPC)** FY 2026-27 assessment of $320,880 for Orange County is based on a $0.2089 per capita formula. The funding level increased due to an increase in Orange County population from 1,511,568 in 2024 to 1,536,045 in 2025, based on the most recent Orange County estimated population.

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

The **LYNX** FY 2026-27 contribution is budgeted at $115,449,186, which increased by 13.3% or $13,573,277 from the FY 2025-26 budget. A total of $109,017,436 is the operating and capital contribution for fixed and para transit services and $6,431,750 is included for operational service enhancements LYNX has implemented as part of the Orange County's $100 million accelerated transportation funding initiative. LYNX actual operating expenditures are going up 4.5% for normal inflationary cost increases. The county's contribution above 4.5% is a result of one-time American Rescue Plan Act federal funding that is being draw down over time that is not recurring. LYNX allocates operating costs to its funding partners according to its regional transportation model that distributes system costs by service hours to Orange, Osceola, and Seminole County. Capital matching contribution of $3,034,275 is $3.00 per service hour.

The **MetroPlan** FY 2026-27 funding contribution is budgeted at $564,392, which increased by 1.3% or $7,051 from the FY 2025-26 funding level. The funding amount is calculated by formula using the most recent Orange County estimated population (less the cities of Apopka and Orlando) of 1,128,784 and applying an assessment of $0.50 per capita.

The **Non-Departmental** operating expense and grants budget are described in detail on page 15-7. Included in the Non-Departmental budget is $1,666,667 for the second payment to the City of Orlando for the PULSE memorial. The total Orange County contribution for the PULSE memorial is $5.0 million over a three (3) year period.

The **OBT Crime Prevention Fund** FY 2026-27 operating expense budget is $189,258. The OBT Neighborhood Improvement District receives funding from fines resulting from area arrests. The budget allows for more diverse crime prevention programs in the OBT area of Orange County.

The **SunRail** FY 2026-27 operating payment is budgeted at $14,966,150, which increased by 3.1% or $452,131 from the FY 2025-26 funding level in order to fund the Central Florida Commuter Rail Commission the agency that oversees SunRail. The Florida Department of Transportation is currently managing SunRail operations and maintenance. Funding for SunRail comes from Orange (includes Winter Park and Maitland), Orlando, Osceola, Seminole, and Volusia County based on ridership data.

The **Sunshine Corridor** has no funding being included in FY 2026-27. The State is currently funding the project development and environment study.

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

General Fund	**FY 2026-27**
Reserve for Contingency	$105,313,472
Reserve - Catastrophic Loss	5,000,000
Restricted Reserves	20,000,000
Total	$130,313,472

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

Fiscal Year	Reserves as a Percentage of the General Fund Budget	Reserves Amount
FY 2024-25 (Budget)	7.1%	$115,526,538
FY 2025-26 (Current)	8.4%	$144,356,431
FY 2026-27 (Adopted)	7.5%	$130,313,472

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

Fund	FY 2026-27	Purpose
International Drive CRA	$38,809,681	Tax increment payments related directly to the taxable value of constituent properties.
Affordable Housing Trust	19,487,171	To provide direct funding for operations of the Affordable Housing Trust Fund.
Court Technology	8,742,417	To supplement recording fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Mosquito Control	4,103,816	To provide direct funding to the Mosquito Control Division for operations as required by Florida Statute 388.311.
Grants	6,040,000	To supplement grant funded salary positions, such as CINS/FINS (Children in Need of Services/Families in Need of Services), the Oaks Treatment Program and Head Start grants.
Local Court Programs	1,666,173	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Legal Aid Programs	1,423,921	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Orange County CRA (OBT)	1,586,302	Tax increment payments related directly to the taxable value of constituent properties.
Court Facilities	1,120,240	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Drug Abuse Trust Fund	163,303	To supplement the trust fund that provides payments for drug treatment programs at the Center for Drug Free Living.
Juvenile Court Programs	125,316	To supplement court fee revenue as the proposed budget for this program is greater than the amount of fees being collected.
Children and Family Svcs (CFS) Board Donations	25,000	To provide funding collected from the cell tower at the Michigan Street facility to support Great Oaks Village.
Total	$83,293,340	

Community Redevelopment Agency (CRA) Payments – Florida Statutes Section 163.387(1) provides for the creation of redevelopment trust funds for individual communities. Monies allocated in these funds shall be used to finance or refinance any community redevelopment undertaken pursuant to the approved community redevelopment plan. There is $34,358,049 budgeted for 11 CRAs under Non-Departmental (see page 15-7) for FY 2026-27. In addition, there are two (2) Orange County CRAs funded at $40,395,983 for the International Drive CRA and the Orange County CRA (OBT). The total of the 13 CRA payments for FY 2026-27 is $74,754,032. Payments are based on estimated incremental tax revenue related directly to the taxable value of constituent properties.

FUNDING SOURCE HIGHLIGHTS

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

Non-Departmental

Budget Item	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
CRA - Apopka	$ 656,025	$ 777,309	$ 870,678	12.0 %
CRA - Eatonville	985,912	1,146,555	1,278,530	11.5 %
CRA - Maitland	1,595,302	1,880,557	1,920,993	2.2 %
CRA - Ocoee	1,566,071	1,807,911	2,046,895	13.2 %
CRA - Orlando Downtown I	14,395,878	14,792,620	14,008,049	-5.3 %
CRA - Orlando Downtown II	5,189,856	5,822,819	5,820,893	0.0 %
CRA - Orlando I-4 Conroy Rd. III	4,124,256	4,685,176	0	-100.0 %
CRA - Orlando I-4 Republic IV	9,684,370	0	0	0.0 %
CRA - Winter Garden I	909,578	1,057,063	1,164,928	10.2 %
CRA - Winter Garden II	686,384	718,093	783,363	9.1 %
CRA - Winter Park I	3,557,305	4,071,106	4,403,142	8.2 %
CRA - Winter Park II	1,706,352	1,790,451	1,918,171	7.1 %
CRA - Winter Park III	0	31,585	142,407	350.9 %
Subtotal of General Fund CRA's	***$ 45,057,289***	***$ 38,581,245***	***$ 34,358,049***	***-10.9 %***
Bank Charges - General Fund	$ 204,784	$ 850,000	$ 850,000	0.0 %
Benefits Fixed Costs - OPEB	9,254,742	12,818,867	12,818,867	0.0 %
CPA Fees for Audits	429,864	574,500	500,000	-13.0 %
Florida Association of Counties	133,940	133,940	133,940	0.0 %
Graphics Reproduction Charges and Svs	16,614	32,000	32,000	0.0 %
Martin Luther King Parade - South Apopka Ministerial Alliance	7,725	7,725	7,725	0.0 %
Martin Luther King Parade - Town of Eatonville	7915	7,915	7,915	0.0 %
Martin Luther King Parade - Downtown Orlando	7,880	7,880	7,880	0.0 %
Misc. Items and Studies	816,965	2,220,499	1,403,713	-36.8 %
National Association of Counties (NACo)	22,044	22,705	22,705	0.0 %
Postage - TRIM Notices	503,102	475,000	550,000	15.8 %
Pulse Memorial Contribution	0	1,666,667	1,666,667	0.0 %
Stormwater Taxes (Tax Collector)	211,249	234,000	234,000	0.0 %
United Way Steering Committee	17,848	20,000	20,000	0.0 %
Value Adjustment Board (VAB)	396,298	44,761	0	-100.0 %
Subtotal	***$ 12,030,970***	***$ 19,116,459***	***$ 18,255,412***	***-4.5 %***
All Non-Departmental	**$ 57,088,259**	**$ 57,697,704**	**$ 52,613,461**	**-8.8%**

Division: American Rescue Plan Funds

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 289,712	$ 0	$ 0	0.0 %
Operating Expenditures	5,959,177	5,815,817	0	(100.0)%
Capital Outlay	5,081,310	38,750	0	(100.0)%
Total Operating	**$ 11,330,199**	**$ 5,854,567**	**$ 0**	**(100.0)%**
Debt Service(Capital Leases)	$ 239,361	$ 1	$ 0	(100.0)%
Grants	19,522,691	14,048,249	0	(100.0)%
Total Non-Operating	**$ 19,762,052**	**$ 14,048,250**	**$ 0**	**(100.0)%**
Total	**$ 31,092,252**	**$ 19,902,817**	**$ 0**	**(100.0)%**

Division: Arts & Science Agencies

Expenditures by Category

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

Division: Charter Review

Expenditures by Category

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

Division: East Central Florida Regional Planning

Expenditures by Category

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

Division: Interfund Transfers

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Other	$ 60,404,977	$ 73,187,434	$ 83,293,340	13.8 %
Total Non-Operating	**$ 60,404,977**	**$ 73,187,434**	**$ 83,293,340**	**13.8 %**
Total	**$ 60,404,977**	**$ 73,187,434**	**$ 83,293,340**	**13.8 %**

Division: LYNX

Expenditures by Category

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

Division: MetroPlan

Expenditures by Category

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

Division: Other Non Departmental

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 9,254,742	$ 13,818,867	$ 12,918,867	(6.5)%
Operating Expenditures	2,733,708	5,150,072	5,298,025	2.9 %
Total Operating	**$ 11,988,450**	**$ 18,968,939**	**$ 18,216,892**	**(4.0)%**
Grants	$ 42,520	$ 147,520	$ 38,520	(73.9)%
Other	45,057,289	38,581,245	34,358,049	(10.9)%
Total Non-Operating	**$ 45,099,809**	**$ 38,728,765**	**$ 34,396,569**	**(11.2)%**
Total	**$ 57,088,259**	**$ 57,697,704**	**$ 52,613,461**	**(8.8)%**

Division: OBT Crime Prevention Fund

Expenditures by Category

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

Division: Reserves - General Fund

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Reserves	$ 0	$ 144,356,431	$ 130,313,472	(9.7)%
Total Operating	**$ 0**	**$ 144,356,431**	**$ 130,313,472**	**(9.7)%**
Total	**$ 0**	**$ 144,356,431**	**$ 130,313,472**	**(9.7)%**

Division: SunRail

Expenditures by Category

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

Division: Sunshine Corridor

Expenditures by Category

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


ORANGE
COUNTY
FLORIDA

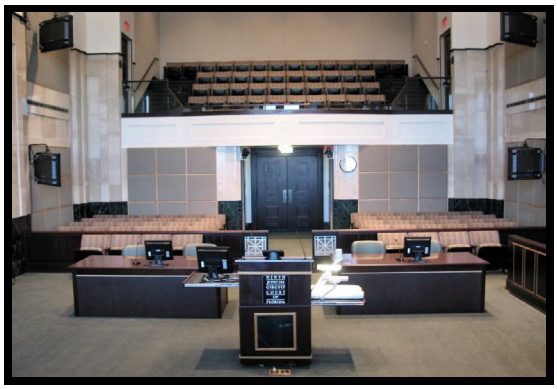
Other Court Funds

Purpose Statement:

Other Court Funds are budgets that fund programs and services that required by Article V, Revision 7. The budgets for Court Facilities and Court Technology programs help fund the facilities and technology needs of the courts. The Law Library, Juvenile Court, Legal Aid, and Local Court Programs help fund local court functions.

Program Descriptions:

- The **Court Facilities Fund** program pays for court parking leases, courthouse facility maintenance, and capital facility improvements for the courts. It was originally established on June 15, 2004, when the Board of County Commissioners (BCC) passed an ordinance to impose a $15 charge on civil and criminal traffic infractions in order to fund court facilities. Effective October 1, 2009, the ordinance was amended to increase the fee to $30.
- The **Court Technology Fund** established on June 1, 2004, by Senate Bill 2962 pays for court- related information technology. The bill created a $4 per page increase in recording fees to fund the technology needs of the State Attorneys, Public Defenders, Clerks, and the Circuit Courts. From the $4 fee, $2 is directed to the BCC to fund information technology for the court agencies. Of the remaining $2.00, $1.90 is directed to the Clerk's office for their court-related information technology needs and $0.10 is set aside for a statewide case information system.



Courtroom 23 – Hi-Tech Courtroom

- The **Additional Court Costs Fund** was established on June 15, 2004, when the BCC 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 divided equally between four (4) programs as follows: 1) 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) 25% of the amount collected shall be allocated to assist counties in providing legal aid programs; 3) 25% of the amount collected shall be allocated to fund personnel and legal materials for the public as part of a law library; and, 4) 25% of the amount collected shall be used to support juvenile programs.

Local Court Programs

- **Citizens' Dispute Resolution** – Orange County citizens may bring their disputes to the Orange County Bar Association for mediation, in an effort to reach a resolution of the dispute to which all parties agree. The program addresses matters such as landlord/tenant issues, recovery of money or property, neighborhood complaints, consumer disputes, and some minor criminal issues.
- **Court Administration** - Court Administration serves Orange County community members and the judiciary of the Ninth Judicial Circuit Court by providing the necessary support programs for the daily operation and management of non-judicial court functions.
- **Court Care Center** - The Court Care Parenting Coordination program decreases conflict and promotes emotional stability among divorcing parents for the benefit of their children.
- **Court Resource Center** - Through the Court Resources and Information program, staff support Orange County community members and court users, as well as local media, by providing timely access to information and disseminating court information through the Ninth Judicial Circuit website, social media, and collateral materials.

- **Domestic Violence Support Program** - The Court's Domestic Violence Support Program provides essential support to the judiciary by assisting with case management services, coordinating judicial hearings, and monitor compliance with court-ordered programs. Staff serves as a liaison between the Court and community providers, local government agencies, and Domestic Violence Shelters. The program improves access to justice for victims, supports the county's efforts to deliver high-quality, responsive public services, and promotes the overall public trust and confidence in the court.
- **Family Ties** - Family Ties is a court-operated program providing supervised visitation and monitored exchange of children with high conflict parents. The program provides a safe, secure, and comfortable environment for parent/child interactions and promoted proper parenting.
- **Seniors First (Guardianship Program)** - This program provides legal guardianship for elderly clients who have been legally declared unable to care for themselves. Lawyers and trained staff manage legal and medical affairs. Staff and volunteer caseworkers visit the clients on a regular basis to monitor their care and provide companionship.
- **Staff Attorney** - Staff attorneys provide integral support to the judiciary by researching legal issues and preparing memoranda on pretrial and trial issues that arise in all divisions of the court. They also assist the judges with other matters such as appeals, writs, post-conviction matters, and capital cases.

Legal Aid Society

- The primary purpose of the Legal Aid Society is to provide quality legal services for low-income residents, the working poor, children, and disadvantaged groups with special legal needs in Orange County, Florida. The program also assists in providing legal aid services to similarly situated residents of neighboring counties through an effective and fiscally sound program through the combined efforts of staff and pro bono attorneys.

Law Library

- This program funds the Florida Agricultural and Mechanical University (FAMU) law library. Specifically, these funds help house and maintain law reference materials that include digests, American Jurisprudence 2ds, legal opinions, advisory opinions, law journals, Martindale- Hubbell directories, Reporters, United States Code Annotated, Citations, Law Weeklies, Law Reviews, Rules of Court, Codes, Florida Cases, Supplements, Florida Statutes, Laws of Florida, Statutes Annotated, and Florida Jurisprudence 2ds.

Juvenile Court Programs

- **Juvenile Drug Court** - The Juvenile Intervention Services addresses drug abuse problems and mental health issues in non-violent youth offenders. The program provides identification, evaluation, case management, and placement of substance abusing offenders in appropriate treatment to keep them from entering the formal criminal justice system.
- **Neighborhood Restorative Justice** - A diversionary program primarily for first time misdemeanor juvenile offenders, the Neighborhood Restorative Justice program diverts less serious crimes from the juvenile courts while also empowering victims and community members by inviting them to play a key role in the administration of justice. Juvenile offenders are required to take responsibility for their crimes and make reparations.



Orange County Courthouse-Ninth Judicial Court of Florida

Department: Other Court Funds

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Personal Services	$ 4,250,640	$ 4,367,828	$ 4,305,824	(1.4)%
Operating Expenditures	9,706,509	13,840,538	13,631,992	(1.5)%
Capital Outlay	1,158,894	4,427,929	3,061,733	(30.9)%
Total Operating	**$ 15,116,043**	**$ 22,636,295**	**$ 20,999,549**	**(7.2)%**
Capital Improvements	$ 63,957	$ 77,252	$ 0	(100.0)%
Debt Service	456,445	468,460	474,961	1.4 %
Grants	1,865,068	1,979,717	1,931,742	(2.4)%
Reserves	0	268,533	46,000	(82.9)%
Other	16,504	28,202	0	(100.0)%
Total Non-Operating	**$ 2,401,974**	**$ 2,822,164**	**$ 2,452,703**	**(13.1)%**
Department Total	**$ 17,518,017**	**$ 25,458,459**	**$ 23,452,252**	**(7.9)%**

Expenditures by Division / Program

Court Facilities	$ 6,372,181	$ 8,193,514	$ 7,976,575	(2.6)%
Court Technology	7,585,620	13,112,697	11,658,917	(11.1)%
Juvenile Court Programs	230,731	285,878	268,291	(6.2)%
Law Library	145,703	215,508	166,725	(22.6)%
Legal Aid Programs	1,524,401	1,583,661	1,567,371	(1.0)%
Local Court Programs	1,659,381	2,067,201	1,814,373	(12.2)%
Department Total	**$ 17,518,017**	**$ 25,458,459**	**$ 23,452,252**	**(7.9)%**

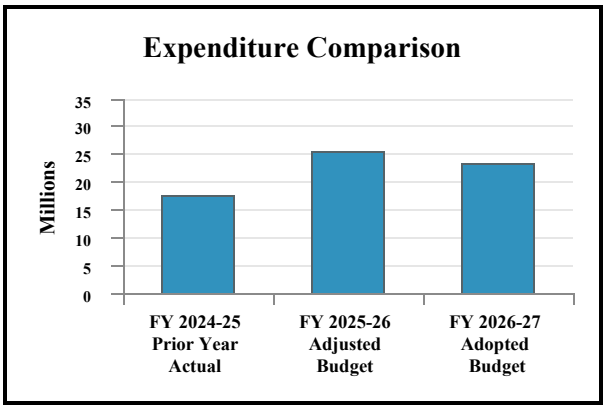
Funding Source Summary

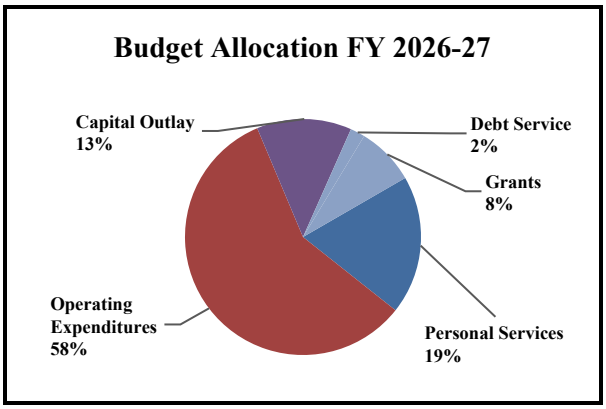
Special Revenue Funds	$ 17,518,017	$ 25,458,459	$ 23,452,252	(7.9)%
Department Total	**$ 17,518,017**	**$ 25,458,459**	**$ 23,452,252**	**(7.9)%**

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

Other Court Funds

EXPENDITURE HIGHLIGHTS





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

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

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

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

Debt Service – The FY 2026-27 debt service budget increased by 1.4% or $6,501 due to updated annual principal and interest expenses on leases for the Clerk of Courts Records Warehouse, Mediation Court, and Courthouse Parking Garage.

Grants/Services – The FY 2026-27 grants/services budget decreased by 2.4% or $47,975 from the FY 2025-26 budget and includes funding that Orange County provides to the following organizations: Orange County Bar Association for the Legal Aid Society in the amount of $1,567,371; Citizens Dispute Resolution in the amount of $102,228; Seniors First Guardianship Program in the amount of $95,418; and, Florida Agricultural and Mechanical University (FAMU) for the Law Library in the amount of $166,725.

Reserves – The FY 2026-27 reserves budget of $46,000 is for the Court Facilities Fund.

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

FUNDING SOURCE HIGHLIGHTS

The Special Revenue Funds under the court funds consists of the Court Facilities Fund, Court Technology Fund, and Additional Court Costs funds. The General Fund provides $13.2 million through an interfund transfer to the court funds to cover expenses due to the lack of revenue generated from some of the funds.

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

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

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

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

Division: Court Facilities

Expenditures by Category

	FY 2024-25 Actual	FY 2025-26 Budget as of 03/31/2026	FY 2026-27 Adopted Budget	Percent Change
Operating Expenditures	$ 5,805,100	$ 7,572,802	$ 7,380,614	(2.5)%
Capital Outlay	46,679	75,000	75,000	0.0 %
Total Operating	**$ 5,851,779**	**$ 7,647,802**	**$ 7,455,614**	**(2.5)%**
Capital Improvements	$ 63,957	$ 77,252	$ 0	(100.0)%
Debt Service	456,445	468,460	474,961	1.4 %
Reserves	0	0	46,000	100.0 %
Total Non-Operating	**$ 520,402**	**$ 545,712**	**$ 520,961**	**(4.5)%**
Total	**$ 6,372,181**	**$ 8,193,514**	**$ 7,976,575**	**(2.6)%**

Division: Court Technology

Expenditures by Category

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

Division: Juvenile Court Programs

Expenditures by Category

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

Division: Law Library

Expenditures by Category

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

Division: Legal Aid Programs

Expenditures by Category

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

Division: Local Court Programs

Expenditures by Category

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

Fiscal Year
2026-27

CAPITAL IMPROVEMENTS PROGRAM

Projects under the direction of
Other Court Funds

The project under Court Facilities is for the Courthouse Dewatering System. Unspent budget in FY 2025-26 for this project will be rebudgeted to FY 2026-27 during the Annual Budget Amendment in January 2027.

	Adopted FY 2026-27
Department Total	$ 0

Funding Mechanism:

Funding is derived from the Court Facilities Fund (1248).

The 5-Year Adopted CIP – by Department/Division report following this page utilizes figures as of 08/31/2026 for the FY 2025-26 budget rather than as of 03/31/2026 to accurately reflect Total Project Costs approved by the Board of County Commissioners.

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Other Court Funds											
Court Facilities											
2069	1248	Courthouse Dewatering System	446,764	77,252	0	0	0	0	0	0	524,016
		Unit Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		Court Facilities Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		OTHER COURT FUNDS SUBTOTAL:	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**

*Prior Expenditures is calculated using 3 or 5 years.

The FY 2025-26 Approved Budget utilizes figures as of 08/31/2026 rather than as of 03/31/2026 to accurately reflect Total Project Cost approved by the Board of County Commissioners.

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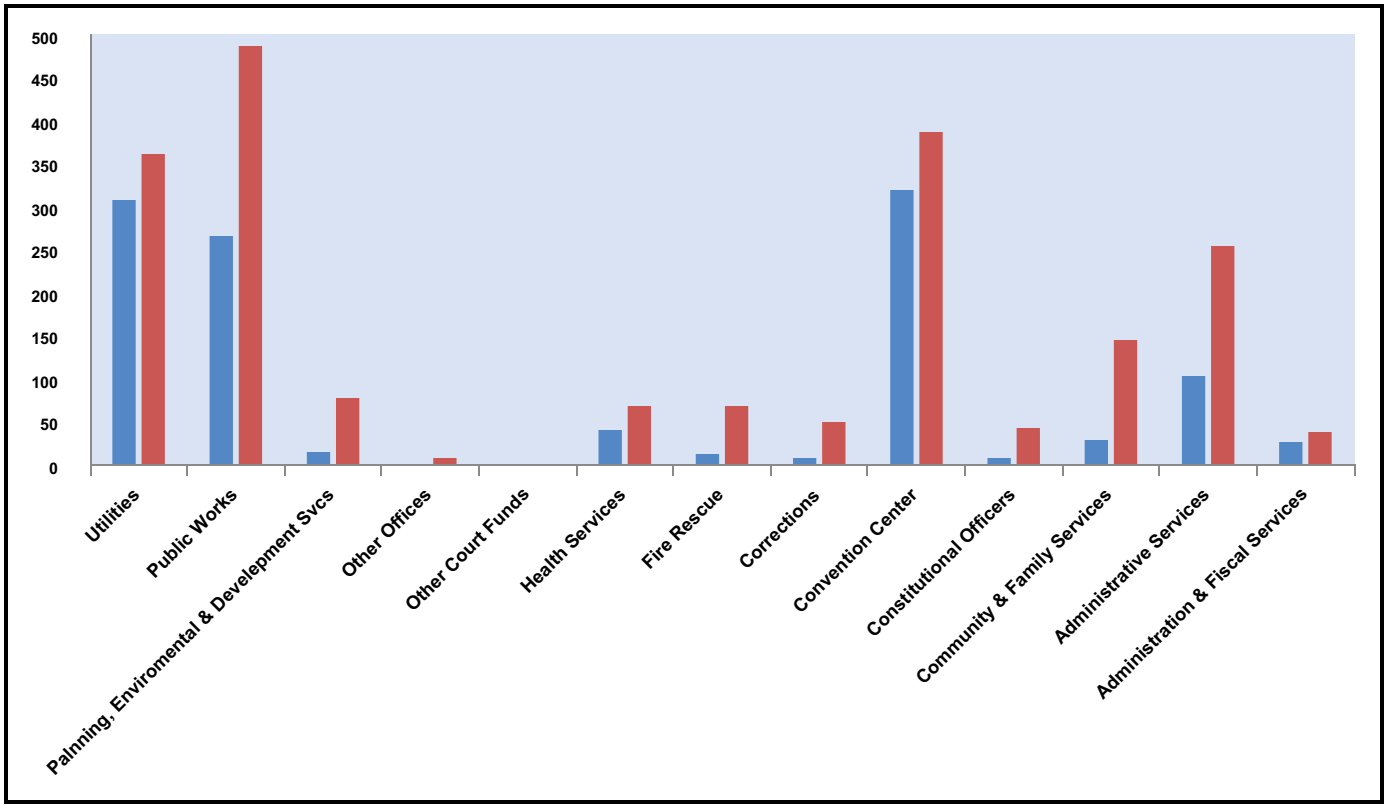
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ORANGE
COUNTY
FLORIDA

CAPITAL IMPROVEMENTS PROGRAM

BUDGETED EXPENDITURES BY DEPARTMENT



Total Capital Improvements Budget

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

FY 25-26: $1,978,347,701

CAPITAL IMPROVEMENTS PLAN SUMMARY

The FY 2027-2031 Capital Improvements Plan (CIP) is presented in this section. The CIP includes funding for a diverse set of projects. Those projects touch everything from renovations of existing facilities to the construction of new roadways. Annual funding for new projects is limited and all requests are prioritized and scrutinized before being included in the CIP.

The adopted CIP contains two (2) new projects with costs totaling an estimated $11.5 million over the next five (5) years. These new projects are as follows:

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

The reports that follow detail Orange County's comprehensive Capital Improvements Plan. Available funding has been identified for all project budgets falling within the plan's five-year timeframe (FY 2027-2031). Approved FY 2025-26 budgets displayed on the CIP reports are as of 08/31/2026.

PURPOSE OF THE CAPITAL IMPROVEMENTS PROGRAM & BUDGET

The Capital Improvements Program and Budget provides the means through which Orange County Government takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner to meet its service and facility needs. The capital budgeting process is designed to achieve the following results:

- Consolidating and coordinating the various department requests with the goal of reducing unnecessary delays, and coordinating the individual improvement programs of the departments;
- Establishing a system of procedures and priorities by which each proposal can be evaluated in terms of the public need, the comprehensive planning of the area, the interrelationship of projects, and cost requirements;
- Scheduling the proposals over an extended period whereby the Capital Improvements Program can be achieved; and,
- Anticipating needed projects and relating them to existing and projected fiscal capacity.

CAPITAL IMPROVEMENTS PROJECT DEFINITIONS AND QUESTIONS

1. What is a Capital Improvements Project (CIP)?

Any governmental expenditure for the construction, installation, and/or renovation of facilities that are expected to be in service for at least 10 years. Capital projects are relatively large scale, non-recurring projects that may require multi- year financing. Expenditures that meet these criteria and are in excess of $25,000 should be included in Orange County's Capital Improvements Program.

2. What type of costs are included in a CIP?

All design and construction costs and any other costs associated with preparing a facility for use are included in the project.

3. What is an encumbrance?

The commitment of funds to purchase an item or service. An encumbrance is generated when a purchase order or release order is issued. Encumbered but unspent funds are rolled from one fiscal year to the next.

4. What is a carry-over or rebudget?

A carry-over or rebudget is unspent project funding from a fiscal year that needs to be moved to the new fiscal year or future years to maintain total project cost.

5. What happens if a department is not able to expend/encumber funds by year-end that were approved in the budget for that fiscal year?

Any approved CIP project funding that was not expended or encumbered in the prior fiscal year can be rebudgeted during the annual budget amendment. This annual amendment occurs in January of every fiscal year.

Some departments customarily forecast what will not be expended/encumbered during the current fiscal year and budget the unexpended funds estimate in a “reserve for future capital outlay” or “provision for rebudgets” account. This account will allow the department access to funding through a CIP Amendment executed in the new fiscal year before the actual budget reconciliation is done during the annual budget amendment in January.

6. How much money/funds are available for projects?

Available funds are determined annually, and are based on anticipated tax revenue and financing plans.

7. What is the process for amending a CIP budget?

Any change to a CIP project that impacts the total cost of the project or includes a transfer from a reserve account requires a CIP Amendment and Board of County Commissioners (BCC) approval. Changes that simply move funding from one year to another, due to timing, do not require BCC approval.

8. **How are operating expenditures associated with a CIP handled?**

   When a new CIP is requested, all costs, including future operating impacts are evaluated. Once the project is completed and operational, the operating and maintenance costs must be funded with operating revenues. Departments include in their budgets the operating expenses that are needed when the capital project is completed and becomes operational.

9. **If a project won't begin for three (3) years, would it be included in the Five-Year CIP?**

   Yes, all projects that will need some funding within the next five (5) years are included in the Five-Year CIP. If projects/costs are known beyond the five-year period, they should also be submitted as future cost needs. These future cost estimates can then be included in long-term funding models.

ORANGE COUNTY CAPITAL IMPROVEMENTS BUDGET POLICIES

As adopted by the Board of County Commissioners in July 1991 and as subsequently amended:

- All Orange County capital improvements will be made substantially in accordance with the adopted Capital Improvements Program, and as outlined in the Comprehensive Policy Plan.
- Orange County will develop a multi-year plan for capital improvements and update it annually.
- Orange County will enact an annual Capital Improvements Budget based on the multi-year Capital Improvements Program. Future capital improvements expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital improvements budget projections.
- Orange County will coordinate development of the Capital Improvements Budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- Orange County will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvements Program and Orange County priorities, and only when operating and maintenance costs have been included in operating budget forecasts.
- Orange County will attempt to maintain all its assets at a level adequate to protect the county's capital investment, and to minimize future maintenance and replacement costs. The maintenance of existing assets is the 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.
- Project requests will be reviewed and department priorities analyzed by the County Mayor/County Administrator after review by Office of Management and Budget.
- The Capital Improvements Budget will be adopted and incorporated into the annual Orange County Budget.
- The Orange County Capital Improvements Program for each five-year period is approved by the Board of County Commissioners, and the annual CIP budget is adopted by resolution. Deviations from the total cost of the adopted Capital Improvements Budget will require approval by the Board of County Commissioners.

IDENTIFYING PROJECTS - PUBLIC PARTICIPATION/CITIZEN ASSISTANCE

The preparation of a Capital Improvements Budget involves the determination of specific capital improvement projects needed to upgrade inadequate existing facilities, and the identification of facilities, which will be needed to accommodate future growth and development in the community. To accomplish this task, citizen input is solicited throughout the budget cycle. The following is a summary of the citizen input received throughout the year:

Community Development - A federally mandated Advisory Board meets monthly. Citizens and non-profit organizations may request funding of specific proposals. Neighborhood meetings are held throughout the year for obtaining public input. The primary responsibility of this board is to conduct studies, hold hearings, and make recommendations to the Board of County Commissioners regarding the Federal Housing and Community Development Act of 1974 and subsequent federal regulation.

Parks and Recreation - Citizens have access to monthly Parks Advisory Board meetings and can, through this medium, propose specific parks projects for approval.

Public Works and Development - Public participation at all growth management, zoning, and development review meetings is encouraged. Although these meetings may not result in specific proposals for capital improvements, they do relate to growth and development, which often trigger the requirement for capital improvements. For each major project, a community meeting is held in the affected area in order to provide citizens with a forum for expression of concerns. Projects are then reviewed by the appropriate advisory board and then submitted to the Board of County Commissioners for approval.

The public is encouraged to attend the budget public hearings of the Board of County Commissioners and other community meetings to provide input into the Capital Improvements Program.

POTENTIAL REVENUE SOURCES

The following are potential sources of revenue for capital improvements. If the source of funding is restricted for particular items/departments, these restrictions are indicated. The list is not comprehensive.

Source of Funding	Restrictions
Transportation Trust Fund 1002	Restricted for use by the Public Works Department for transportation operating costs and infrastructure needs.
Constitutional (2nd) Gas Tax Fund 1003	Restricted for use by the Public Works Department, further restricted for use by F.S. 206.411, F.S. 206.47, F.S. 335.075, and F.S. 336.41.
Local Option Gas Tax Fund 1004	Restricted for use by the Public Works Department; further tax restricted for use on county roads by County Ordinances 83-26, 83-39, 85-22, 85-28, and F.S. 336.025.
Fire Rescue Services Fund 1009	Restricted for use by the Fire Rescue Department for operating costs, equipment acquisition, and infrastructure needs.
Capital Projects Fund 1023	Restricted for use for a variety of infrastructure and miscellaneous capital needs.
Tree Replacement Trust Fund 1029	Restricted for use for the purchase and/or planting of trees/landscaping for community enhancement.
Transportation Impact Funds 1031-1034	Restricted for use by the Public Works Department for growth related road construction needs.
Fire Impact Fee Fund 1046	Restricted for use by the Fire Rescue Department for growth related capital equipment and structures.
Law Enforcement Impact Fee Fund 1035	Restricted for use by the Sheriff's Office for growth related capital equipment and structures.
Parks Fund Fund 1050	Restricted for use by the Parks and Recreation Division to fund capital projects and operations related to parks.
International Drive Community Redevelopment Area (I-Drive CRA)	Restricted for use for certain blighted conditions identified, including transportation in the CRA surrounding International Drive.

POTENTIAL REVENUE SOURCES (CONTINUED)

Source of Funding	Restrictions
Technology Fund Fund 1247	Restricted for use by the County Courts for its technology needs. Created under the provisions of Article V, revision 7.
Facilities Fund Fund 1248	Restricted for use by the County Courts for its facilities needs. Created under the provisions of Article V, revision 7.
Parks & Recreation Impact Fee Fund 1265	Restricted for use by the Parks and Recreation Division for growth related capital expenditures.
Solid Waste Fund 4410	Restricted for use by the Solid Waste Division; further restricted by bond covenants.
Water and Wastewater Fund 4420	Restricted for use by the Water and Water Reclamation Divisions; further restricted by bond covenants.
Convention Center Fund 4430	Restricted for use by the Convention Center for expansion of the existing facility and renovations and improvements to existing facilities.
Fleet Management Funds 5530	Restricted for use by the Fleet Management Division to fund capital projects and operations.
American Rescue Plan Act (ARPA) Fund 5896	Restricted for use of various response, mitigation, assistance, and recovery investments based on criteria established by the U.S. Department of Treasury, as approved by the Board of County Commissioners.
Community Development (CD Block Grant) Grant-in-Aid Fund 7702	Restricted to those projects meeting the criteria established by the Department of Housing and Urban Development, as approved by the Community Development Advisory Board and the Board of County Commissioners.

AMENDING THE CAPITAL IMPROVEMENTS PROGRAM & BUDGET

Conditions may arise during the fiscal year, which make it necessary to amend the adopted Capital Improvements Program and Budget to meet an unforeseen need. A procedure has been established to provide for the orderly submittal and evaluation of each requested amendment.

The Capital Improvements Budget Policies, adopted by the Board of County Commissioners in July 1991, require that all capital improvements projects be in accordance with the adopted Capital Improvements Program. Amendments to the list of projects as adopted by the Board of County Commissioners in the Capital Improvements Program are approved by the Board of County Commissioners in a manner similar to the procedure now in use for approval of change orders to contracts. An amendment to the Capital Improvements Program and Budget is required if any of the following conditions arise:

- The project is not a part of the program adopted as the Capital Improvements Program and Budget;
- The project is deleted from the adopted Capital Improvements Program and Budget;
- Project costs increase from those identified in the adopted Capital Improvements Program and Budget;
- The proposed method of financing the project is different from that indicated in the Capital Improvements Program and Budget; and,
- The basic content and emphasis of the project is different from that indicated in the Capital Improvements Program and Budget.

TOTAL PROJECT COST CALCULATION

Orange County's Capital Improvements Program is a five-year view of anticipated capital projects. As a result, the total project cost for each project in the program has been identified. The following table is the calculation of the total project cost for a specific project in the program.

Categories	Summation
Actual Expenditures Prior Years *	+
Past Modified Budget FY 2025-26	+
Adopted Budget FY 2026-27	+
Proposed Budget FY 2027-28	+
Proposed Budget FY 2028-29	+
Proposed Budget FY 2029-30	+
Proposed Budget FY 2030-31	+
Future Requirements *	+
Result	**Total Project Cost**

* *On-going projects, like facilities improvements, that are made up of many small projects and require continuous funding as needs assessments are updated go back only three (3) years of actual expenditures for prior years and no future requirements are included in the total project cost calculation. For all other projects only five (5) years of actual expenditures for prior years and future requirements, if provided, are included in the total project cost calculation.*

CAPITAL IMPROVEMENTS IMPACT ON THE OPERATING BUDGET

In order to meet future service needs, Orange County plans for major capital improvements well in advance. Orange County accomplishes this by preparing a five-year capital improvements plan. As part of the budget preparation process, each department is required to submit their long-term capital needs. They are also required to submit estimated operating costs for each one of the requested projects over a five-year period. This information is used to determine the aggregate impact of the program on Orange County's operating budget. New projects are not approved if sufficient operating funds are not projected to exist at the time of completion.

OPERATING AND CAPITAL BUDGETS - HOW ARE THEY RELATED?

The operating and capital budgets of Orange County are intimately related to one another. Many capital projects, especially those involving new infrastructure, result in new operating costs. The costs of operating and maintaining new infrastructure are always considered in the budget approval process. It is Orange County's philosophy that new projects are only undertaken if current and future operating revenues are sufficient to fund the operating costs associated with new capital projects.

In 1997, Orange County developed a five-year financial planning model. One of the purposes of this model is to determine the amount of operating revenue available to support new capital projects. The data gathered on operating costs for approved projects is incorporated into the financial model and updated annually. Project costs identified for future years may change when they are finally included in the adopted budget. This is due to changes in priorities and updated cost information.

As a general rule, capital projects are budgeted separately from the operating budgets in various capital projects or impact fee funds. Exceptions to this are enterprise funds, such as those that fund the Utilities Department and the Convention Center. These departments budget capital projects within their funds in accordance with generally accepted accounting principles. Other capital projects are funded through long-term debt, specially designated ad-valorem taxes, and interfund transfers to capital projects funds.

CAPITAL IMPROVEMENTS PROGRAM

ADOPTED BUDGET
FY 2026-27 THROUGH FY 2030-31

BY DEPARTMENT / DIVISION

ORANGE COUNTY FLORIDA


ORANGE
COUNTY
FLORIDA

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Administration and Fiscal Services											
911 System											
0297	1054	911 System Upgrade	2,357,674	21,606,914	19,242,611	0	0	0	0	0	43,207,200
		Unit Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
		911 System Subtotal	**2,357,674**	**21,606,914**	**19,242,611**	**0**	**0**	**0**	**0**	**0**	**43,207,200**
Human Resources											
0265	1023	Cassady Building – HR and Corrections Renovations	20,132	2,208,558	1,000,000	0	0	0	0	0	3,228,690
		Unit Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
		Human Resources Subtotal	**20,132**	**2,208,558**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,228,690**
Information Systems & Services											
0584	1023	Network Infrastructure	2,278,486	2,767,232	850,000	850,000	850,000	850,000	0	0	8,445,718
		Unit Subtotal	**2,278,486**	**2,767,232**	**850,000**	**850,000**	**850,000**	**850,000**	**0**	**0**	**8,445,718**
0593	1023	Technology Hardware Replacement	9,850,233	6,335,014	5,000,000	5,000,000	5,000,000	5,000,000	0	0	36,185,246
		Unit Subtotal	**9,850,233**	**6,335,014**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**0**	**0**	**36,185,246**
2028	1023	Telecommunications System Up	871,940	3,077,384	560,000	560,000	560,000	560,000	0	0	6,189,324
		Unit Subtotal	**871,940**	**3,077,384**	**560,000**	**560,000**	**560,000**	**560,000**	**0**	**0**	**6,189,324**
8642	5896	ARP1-RR Public Safety Radio Tower	4,839,998	260,000	0	0	0	0	0	0	5,099,998
		Unit Subtotal	**4,839,998**	**260,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,099,998**
		Information Systems & Services Subtotal	**17,840,657**	**12,439,630**	**6,410,000**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**55,920,286**
		ADMINISTRATION AND FISCAL SERVICES SUBTOTAL:	**20,218,462**	**36,255,102**	**26,652,611**	**6,410,000**	**6,410,000**	**6,410,000**	**0**	**0**	**102,356,176**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Administrative Services											
Capital Projects											
1763	1023	Warehouse Space Consolidation	0	30,000	0	0	0	0	0	0	30,000
		Unit Subtotal	**0**	**30,000**	**0**	**0**	**0**	**0**	**0**	**0**	**30,000**
1796	1023	Courthouse 5th Floor Chambers Buildout	0	0	500,000	4,500,000	0	0	0	0	5,000,000
		Unit Subtotal	**0**	**0**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**5,000,000**
2039	1023	BCC Chambers Renovations	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	**0**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
2047	1023	Administration Center Redistricting Renovation	100,491	1,399,509	0	0	0	0	0	0	1,500,000
		Unit Subtotal	**100,491**	**1,399,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,000**
2054	1023	Courthouse Space Study	199,744	85,256	0	0	0	0	0	0	285,000
		Unit Subtotal	**199,744**	**85,256**	**0**	**0**	**0**	**0**	**0**	**0**	**285,000**
2074	1023	Cultural Community Center	4,455,094	443,410	0	0	0	0	0	0	4,898,503
		Unit Subtotal	**4,455,094**	**443,410**	**0**	**0**	**0**	**0**	**0**	**0**	**4,898,503**
2076	1023	County Services Building	583,907	416,093	0	0	0	0	0	0	1,000,000
		Unit Subtotal	**583,907**	**416,093**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
2077	1023	Courthouse Build-Out	9,352,160	8,374,767	0	0	0	0	0	0	17,726,926
		Unit Subtotal	**9,352,160**	**8,374,767**	**0**	**0**	**0**	**0**	**0**	**0**	**17,726,926**
2079	1023	Barnett Park Emergency Generator	171,955	25,140	0	0	0	0	0	0	197,095
	7580	HMGP Barnett Park	194,700	360,196	0	0	0	0	0	0	554,896
		Unit Subtotal	**366,655**	**385,336**	**0**	**0**	**0**	**0**	**0**	**0**	**751,991**
2080	7590	HMGP Bithlo Community Center	231,774	44,637	0	0	0	0	0	0	276,411
		Unit Subtotal	**231,774**	**44,637**	**0**	**0**	**0**	**0**	**0**	**0**	**276,411**
2081	1023	Bithlo Water Trtmnt Plant Emgcy Gen	70,657	3,915	0	0	0	0	0	0	74,572
	7589	HMGP Bithlo Water Trtmnt Plant	181,987	36,842	0	0	0	0	0	0	218,829
		Unit Subtotal	**252,644**	**40,757**	**0**	**0**	**0**	**0**	**0**	**0**	**293,401**
2082	7583	HMGP Goldenrod Rec Center	178,175	4,885	0	0	0	0	0	0	183,060
		Unit Subtotal	**178,175**	**4,885**	**0**	**0**	**0**	**0**	**0**	**0**	**183,060**
2083	7585	HMGP Meadow Woods Rec Cntr	146,355	36,655	0	0	0	0	0	0	183,010
		Unit Subtotal	**146,355**	**36,655**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2084	7581	HMGP Silver Star Rec Cntr Emgcy Gen	178,085	4,926	0	0	0	0	0	0	183,011

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**178,085**	**4,926**	**0**	**0**	**0**	**0**	**0**	**0**	**183,011**
2085	7582	HMGP South Econ Rec Cntr Emgcy Gen	177,587	5,423	0	0	0	0	0	0	183,010
		Unit Subtotal	**177,587**	**5,423**	**0**	**0**	**0**	**0**	**0**	**0**	**183,010**
2086	1023	West Orange Rec Cntr Emgcy Gen	73,458	1,383	0	0	0	0	0	0	74,841
	7584	HMGP West Orange Rec Cntr	173,628	46,008	0	0	0	0	0	0	219,636
		Unit Subtotal	**247,086**	**47,391**	**0**	**0**	**0**	**0**	**0**	**0**	**294,477**
7325	8340	OC Rec Gyms Emerg Retrofit	1,175,021	654,985	0	0	0	0	0	0	1,830,006
		Unit Subtotal	**1,175,021**	**654,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,830,006**
		Capital Projects Subtotal	**17,644,778**	**12,274,030**	**500,000**	**4,500,000**	**0**	**0**	**0**	**0**	**34,918,806**
Facilities Management											
0263	1023	Improvements to Facilities	19,688,467	48,195,433	17,450,001	14,935,000	7,087,500	2,000,000	2,000,000	0	111,356,402
		Unit Subtotal	**19,688,467**	**48,195,433**	**17,450,001**	**14,935,000**	**7,087,500**	**2,000,000**	**2,000,000**	**0**	**111,356,402**
1703	1023	Administration Center HVAC	1,237,552	5,831,874	3,000,000	3,000,000	0	0	0	0	13,069,426
		Unit Subtotal	**1,237,552**	**5,831,874**	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**13,069,426**
1755	1023	Courthouse HVAC & Building Imp	10,589,338	12,824,763	14,000,000	3,000,000	0	0	0	0	40,414,102
		Unit Subtotal	**10,589,338**	**12,824,763**	**14,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**40,414,102**
1756	1023	Corrections HVAC & Building Imp	1,378,309	29,344,262	11,000,000	0	0	0	0	0	41,722,571
		Unit Subtotal	**1,378,309**	**29,344,262**	**11,000,000**	**0**	**0**	**0**	**0**	**0**	**41,722,571**
1759	1023	Corrections Work Release HVAC	26,364	609,289	0	0	0	3,250,000	0	0	3,885,653
		Unit Subtotal	**26,364**	**609,289**	**0**	**0**	**0**	**3,250,000**	**0**	**0**	**3,885,653**
1760	1023	Corrections Security Doors	4,321,059	5,054,899	1,670,000	0	0	0	0	0	11,045,958
		Unit Subtotal	**4,321,059**	**5,054,899**	**1,670,000**	**0**	**0**	**0**	**0**	**0**	**11,045,958**
1761	1023	Corrections Central Energy Plant Imprv	853,669	10,746,331	5,000,000	10,000,000	8,500,000	0	0	0	35,100,000
		Unit Subtotal	**853,669**	**10,746,331**	**5,000,000**	**10,000,000**	**8,500,000**	**0**	**0**	**0**	**35,100,000**
1762	1023	Sheriff's Complex HVAC Replacement	6,420,131	13,592	0	0	0	0	0	0	6,433,723
		Unit Subtotal	**6,420,131**	**13,592**	**0**	**0**	**0**	**0**	**0**	**0**	**6,433,723**
1765	1023	Corrections Hrzns Smoke Cntrl/Rpl Smk Fans	548,857	4,451,142	2,000,000	0	0	0	0	0	6,999,999
		Unit Subtotal	**548,857**	**4,451,142**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,999,999**
1784	1023	Facilities Management Corrections Office/Warehouse	177,594	2,822,405	2,500,000	500,000	875,000	0	0	0	6,874,999
		Unit Subtotal	**177,594**	**2,822,405**	**2,500,000**	**500,000**	**875,000**	**0**	**0**	**0**	**6,874,999**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1787	1023	Courthouse Improvement to Facilities	4,508,065	8,291,980	2,750,000	750,000	1,500,000	0	0	0	17,800,044
		Unit Subtotal	**4,508,065**	**8,291,980**	**2,750,000**	**750,000**	**1,500,000**	**0**	**0**	**0**	**17,800,044**
1788	1023	Public Works Parking Lot Improvements	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	**0**	**1,800,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
2036	1023	Magic Gym Chiller replacements	52,741	2,847,259	1,400,000	0	1,000,000	0	0	0	5,300,000
		Unit Subtotal	**52,741**	**2,847,259**	**1,400,000**	**0**	**1,000,000**	**0**	**0**	**0**	**5,300,000**
2037	1023	Sheriff's Central Complex Roof Replacement	122,652	5,677,348	2,000,000	0	3,000,000	0	0	0	10,800,000
		Unit Subtotal	**122,652**	**5,677,348**	**2,000,000**	**0**	**3,000,000**	**0**	**0**	**0**	**10,800,000**
2038	1023	Sheriff's Central Complex Power Modernization	163,648	3,436,352	700,000	1,500,000	0	0	0	0	5,800,000
		Unit Subtotal	**163,648**	**3,436,352**	**700,000**	**1,500,000**	**0**	**0**	**0**	**0**	**5,800,000**
2049	1023	HVAC & IAQ Related Repl/Rest	20,938,583	21,493,270	16,295,000	1,473,300	2,000,000	2,000,000	2,000,000	0	66,200,153
		Unit Subtotal	**20,938,583**	**21,493,270**	**16,295,000**	**1,473,300**	**2,000,000**	**2,000,000**	**2,000,000**	**0**	**66,200,153**
2050	1023	Energy Conservation Retrofit	3,753,484	10,290,187	1,550,000	6,600,000	1,000,000	500,000	500,000	0	24,193,671
		Unit Subtotal	**3,753,484**	**10,290,187**	**1,550,000**	**6,600,000**	**1,000,000**	**500,000**	**500,000**	**0**	**24,193,671**
2052	1023	County Facs Roof Assess/Rep	5,503,229	7,842,485	2,205,000	1,025,000	1,000,000	1,000,000	1,000,000	0	19,575,714
		Unit Subtotal	**5,503,229**	**7,842,485**	**2,205,000**	**1,025,000**	**1,000,000**	**1,000,000**	**1,000,000**	**0**	**19,575,714**
2062	1023	Courthouse Window Improvements	96,516	3,403,484	900,000	0	0	0	0	0	4,400,000
		Unit Subtotal	**96,516**	**3,403,484**	**900,000**	**0**	**0**	**0**	**0**	**0**	**4,400,000**
2063	1023	Courthouse Escalator Replacement	166,364	6,583,636	0	0	0	0	0	0	6,750,000
		Unit Subtotal	**166,364**	**6,583,636**	**0**	**0**	**0**	**0**	**0**	**0**	**6,750,000**
2071	1023	Courthouse Chiller Replacements	5,587,024	645,795	0	0	0	0	0	0	6,232,819
		Unit Subtotal	**5,587,024**	**645,795**	**0**	**0**	**0**	**0**	**0**	**0**	**6,232,819**
2073	1023	Corrections Campus Wide UPS System	1,097,353	3,956,900	0	0	0	0	0	0	5,054,253
		Unit Subtotal	**1,097,353**	**3,956,900**	**0**	**0**	**0**	**0**	**0**	**0**	**5,054,253**
2087	1023	Courthouse Elevator Modernization	425,943	14,574,057	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**425,943**	**14,574,057**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**
2088	1023	Courthouse Lighting Upgrade	441,673	7,208,326	4,500,000	0	0	0	0	0	12,149,999
		Unit Subtotal	**441,673**	**7,208,326**	**4,500,000**	**0**	**0**	**0**	**0**	**0**	**12,149,999**
2089	1023	Courthouse Power Modernization	2,926,493	2,923,507	0	0	0	0	0	0	5,850,000
		Unit Subtotal	**2,926,493**	**2,923,507**	**0**	**0**	**0**	**0**	**0**	**0**	**5,850,000**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
2091	1023	Public Works Admin Window Replacement	379,000	5,271,000	3,500,000	0	0	0	0	0	9,150,000
		Unit Subtotal	**379,000**	**5,271,000**	**3,500,000**	**0**	**0**	**0**	**0**	**0**	**9,150,000**
2092	1023	Corrections FDC Re-pipe	216,392	3,083,608	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**216,392**	**3,083,608**	**0**	**0**	**0**	**0**	**0**	**0**	**3,300,000**
2093	1023	Corrections Genesis Re-pipe	2,995,673	104,328	0	0	0	0	0	0	3,100,001
		Unit Subtotal	**2,995,673**	**104,328**	**0**	**0**	**0**	**0**	**0**	**0**	**3,100,001**
2094	1023	Corrections BRC Smoke Controls	1,171,278	4,198,722	3,000,000	0	0	0	0	0	8,370,000
		Unit Subtotal	**1,171,278**	**4,198,722**	**3,000,000**	**0**	**0**	**0**	**0**	**0**	**8,370,000**
2095	1023	Facilities Central District Building Replacement	3,053,713	596,288	0	0	0	0	0	0	3,650,001
		Unit Subtotal	**3,053,713**	**596,288**	**0**	**0**	**0**	**0**	**0**	**0**	**3,650,001**
2099	1023	Public Works Generator and Fuel Tank Replacement	0	2,000,000	1,000,000	0	0	0	0	0	3,000,000
		Unit Subtotal	**0**	**2,000,000**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
		Facilities Management Subtotal	**98,841,166**	**236,122,522**	**96,420,001**	**42,783,300**	**25,962,500**	**8,750,000**	**5,500,000**	**0**	**514,379,488**
Fleet Management											
2046	5530	Tanks Replacement	4,624,258	501,665	10,000	10,000	10,000	10,000	10,000	10,000	5,185,923
		Unit Subtotal	**4,624,258**	**501,665**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,185,923**
2051	5530	Fleet Bldg Renovations	898,863	4,529,716	4,651,499	1,125,000	4,250,000	3,600,000	100,000	100,000	19,255,078
		Unit Subtotal	**898,863**	**4,529,716**	**4,651,499**	**1,125,000**	**4,250,000**	**3,600,000**	**100,000**	**100,000**	**19,255,078**
		Fleet Management Subtotal	**5,523,120**	**5,031,381**	**4,661,499**	**1,135,000**	**4,260,000**	**3,610,000**	**110,000**	**110,000**	**24,441,001**
Real Estate Management											
3197	1023	Real Estate Mgmt Tracking Software	525,910	194,089	0	0	0	0	0	0	719,999
		Unit Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		Real Estate Management Subtotal	**525,910**	**194,089**	**0**	**0**	**0**	**0**	**0**	**0**	**719,999**
		ADMINISTRATIVE SERVICES SUBTOTAL:	**122,534,974**	**253,622,022**	**101,581,500**	**48,418,300**	**30,222,500**	**12,360,000**	**5,610,000**	**110,000**	**574,459,294**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Community & Family Services											
Citizens' Commission for Children											
2557	1023	CCC Bithlo NCF Building	899,971	3,025,029	0	0	0	0	0	0	3,925,000
		Unit Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
		Citizens' Commission for Children Subtotal	**899,971**	**3,025,029**	**0**	**0**	**0**	**0**	**0**	**0**	**3,925,000**
Community Action											
2413	1023	John Bridges Playground	21,215	1,213,832	0	0	0	0	0	0	1,235,047
		Unit Subtotal	**21,215**	**1,213,832**	**0**	**0**	**0**	**0**	**0**	**0**	**1,235,047**
2559	1023	John Bridges Community Center	146,276	2,253,725	500,000	0	0	0	0	0	2,900,001
		Unit Subtotal	**146,276**	**2,253,725**	**500,000**	**0**	**0**	**0**	**0**	**0**	**2,900,001**
2566	1023	Southwood CC Playground	469,867	3,717	0	0	0	0	0	0	473,584
		Unit Subtotal	**469,867**	**3,717**	**0**	**0**	**0**	**0**	**0**	**0**	**473,584**
2568	1246	Tangelo Park Community Center	3,949,435	4,975,564	0	0	0	0	0	0	8,925,000
		Unit Subtotal	**3,949,435**	**4,975,564**	**0**	**0**	**0**	**0**	**0**	**0**	**8,925,000**
2569	1023	Community Center Security Upgrades	181,268	2,318,731	0	0	0	0	0	0	2,499,999
		Unit Subtotal	**181,268**	**2,318,731**	**0**	**0**	**0**	**0**	**0**	**0**	**2,499,999**
2570	1023	Multi-Cultural Community Center Phase IV	1,561,208	3,438,793	0	0	0	0	0	0	5,000,001
		Unit Subtotal	**1,561,208**	**3,438,793**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,001**
2588	1023	District 3 Community Center	0	0	0	0	0	0	0	2,250,000	2,250,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,250,000**	**2,250,000**
		Community Action Subtotal	**6,329,268**	**14,204,362**	**500,000**	**0**	**0**	**0**	**0**	**2,250,000**	**23,283,632**
Cooperative Extension											
2589	1023	Cooperative Ext Office Renovation	91,257	2,228,743	0	0	0	0	0	0	2,320,000
		Unit Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
		Cooperative Extension Subtotal	**91,257**	**2,228,743**	**0**	**0**	**0**	**0**	**0**	**0**	**2,320,000**
Mental Health & Homelessness											
2524	1023	Goldenrod Village Shelter	0	2,000,000	200,000	16,000,000	7,800,000	0	0	0	26,000,000
		Unit Subtotal	**0**	**2,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**26,000,000**
2536	1023	Affordable Housing	0	15,000,000	0	0	0	0	0	0	15,000,000
		Unit Subtotal	**0**	**15,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000,000**

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FY 2026/27 - FY 2030/31

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Mental Health & Homelessness Subtotal	**0**	**17,000,000**	**200,000**	**16,000,000**	**7,800,000**	**0**	**0**	**0**	**41,000,000**
Parks & Recreation											
0187a	1023	INVEST - Dist 1 Dr. Phillips Ballfields	489,683	50,000	0	0	0	0	0	0	539,683
	1265	Dist 1 Dr. Phillips Ballfields	4,508,119	240,000	0	0	0	0	0	0	4,748,119
		Unit Subtotal	**4,997,803**	**290,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,287,802**
0335	1265	Grow Community Park	0	0	750,000	0	0	0	0	0	750,000
		Unit Subtotal	**0**	**0**	**750,000**	**0**	**0**	**0**	**0**	**0**	**750,000**
1904	1265	Parks West Orange Trail Extension	21,125	1,638,895	0	0	0	0	0	0	1,660,020
	8750	Parks West Orange Trail Extension	0	640,080	0	0	0	0	0	0	640,080
		Unit Subtotal	**21,125**	**2,278,975**	**0**	**0**	**0**	**0**	**0**	**0**	**2,300,100**
1915	1265	Little Econ Greenway-Gap	259,429	1,548,040	0	0	0	0	0	0	1,807,468
	7536	LAP - LEG Bridge Crossing PH3 (SR 436)	404,692	345,309	0	0	0	0	0	0	750,001
		Unit Subtotal	**664,120**	**1,893,349**	**0**	**0**	**0**	**0**	**0**	**0**	**2,557,469**
1941	1050	Parks Signage-Countywide	43,696	30,000	30,000	0	0	0	0	0	103,695
		Unit Subtotal	**43,696**	**30,000**	**30,000**	**0**	**0**	**0**	**0**	**0**	**103,695**
1947	1050	Waterleigh Park (South)	0	1,800,000	0	0	0	0	0	0	1,800,000
		Unit Subtotal	**0**	**1,800,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
1948	1050	Silverleaf Park	0	300,000	0	1,000,000	500,000	0	0	0	1,800,000
		Unit Subtotal	**0**	**300,000**	**0**	**1,000,000**	**500,000**	**0**	**0**	**0**	**1,800,000**
1962	1265	Community Parkland	0	4,200,000	2,000,000	0	0	0	0	0	6,200,000
		Unit Subtotal	**0**	**4,200,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**6,200,000**
2029	1050	Parking & Roadways	0	400,000	400,000	0	0	0	0	0	800,000
		Unit Subtotal	**0**	**400,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**800,000**
2100	1050	Park Improvements/Renovations	6,299,073	4,359,604	1,115,000	0	0	0	0	0	11,773,677
		Unit Subtotal	**6,299,073**	**4,359,604**	**1,115,000**	**0**	**0**	**0**	**0**	**0**	**11,773,677**
2103	1050	Parks Riverbanks/ Trails Washouts	719,467	1,830,430	500,000	0	0	0	0	0	3,049,897
		Unit Subtotal	**719,467**	**1,830,430**	**500,000**	**0**	**0**	**0**	**0**	**0**	**3,049,897**
2116	1050	Park Trails Improvements/Renovations	7,273,479	2,768,387	1,000,000	0	0	0	0	0	11,041,866
	8101	Park Trails Improvements/Renovations	11,774	88,227	0	0	0	0	0	0	100,001
		Unit Subtotal	**7,285,253**	**2,856,614**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**11,141,867**
2119	1265	Shingle Creek Trail	3,099,912	13,719,525	0	2,000,000	0	0	0	0	18,819,437

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
	7500	LAP - Shingle Creek Trail, Ph 4	0	2,173,267	0	0	0	0	0	0	2,173,267
	7505	LAP - Shingle Creek Trail, Ph 4	4,186,900	261,295	0	0	0	0	0	0	4,448,195
	7508	LAP - Shingle Creek Trail, Ph1, Seg3	90	9,711,154	0	0	0	0	0	0	9,711,244
	7517	LAP - Shingle Creek Trail, Ph1, Seg2	87	10,168,803	0	0	0	0	0	0	10,168,890
		Unit Subtotal	**7,286,989**	**36,034,044**	**0**	**2,000,000**	**0**	**0**	**0**	**0**	**45,321,033**
2121	1050	Parks National Pollutant Discharge Elimination System (NPDES)	190,473	209,527	100,000	0	0	0	0	0	500,000
		Unit Subtotal	**190,473**	**209,527**	**100,000**	**0**	**0**	**0**	**0**	**0**	**500,000**
2129	1265	LAP - Legacy - Pine Hills Trail	0	3,610,320	0	0	0	0	0	0	3,610,320
	7540	LAP - Legacy - Pine Hills Trail	189,645	684,888	0	0	0	0	0	0	874,533
		Unit Subtotal	**189,645**	**4,295,208**	**0**	**0**	**0**	**0**	**0**	**0**	**4,484,853**
2139	1050	Pedestrian Bridges	584,961	925,040	630,000	0	0	0	0	0	2,140,000
		Unit Subtotal	**584,961**	**925,040**	**630,000**	**0**	**0**	**0**	**0**	**0**	**2,140,000**
2154	1265	Blanchard Park Restroom Facility	826,617	26,732	0	0	0	0	0	0	853,349
		Unit Subtotal	**826,617**	**26,732**	**0**	**0**	**0**	**0**	**0**	**0**	**853,349**
2155	1265	Horizon West Regional Park	15,200,954	7,724,173	1,500,000	0	0	0	0	0	24,425,127
		Unit Subtotal	**15,200,954**	**7,724,173**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**24,425,127**
2157	1265	Blanchard Park Parking	1,085,198	1,037,919	0	0	0	0	0	0	2,123,117
		Unit Subtotal	**1,085,198**	**1,037,919**	**0**	**0**	**0**	**0**	**0**	**0**	**2,123,117**
2160	1050	Park Playground Structures	1,249,572	3,631,331	450,000	950,000	0	0	0	0	6,280,903
		Unit Subtotal	**1,249,572**	**3,631,331**	**450,000**	**950,000**	**0**	**0**	**0**	**0**	**6,280,903**
2161	1050	Bentonshire Park	1,718,099	70,000	0	0	0	0	0	0	1,788,099
		Unit Subtotal	**1,718,099**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,788,099**
2162	1050	Generators for Hurricane Shelters	784,323	11,881	0	0	0	0	0	0	796,204
		Unit Subtotal	**784,323**	**11,881**	**0**	**0**	**0**	**0**	**0**	**0**	**796,204**
2163	1050	Little Econ Greenway Bridge Repair	962,039	2,357,961	0	0	0	0	0	0	3,320,000
		Unit Subtotal	**962,039**	**2,357,961**	**0**	**0**	**0**	**0**	**0**	**0**	**3,320,000**
2164	1265	Bithlo (Fitness Center)	1,134,268	250,509	0	0	0	0	0	0	1,384,777
		Unit Subtotal	**1,134,268**	**250,509**	**0**	**0**	**0**	**0**	**0**	**0**	**1,384,777**
2165	1265	Downey Park (Pickleball Courts)	1,528,657	3,985	0	0	0	0	0	0	1,532,642
		Unit Subtotal	**1,528,657**	**3,985**	**0**	**0**	**0**	**0**	**0**	**0**	**1,532,642**
2168	1265	Horizon West Trail	439,346	5,246,854	2,751,960	48,040	0	0	0	0	8,486,200

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**439,346**	**5,246,854**	**2,751,960**	**48,040**	**0**	**0**	**0**	**0**	**8,486,200**
2170	1265	Barber Park (Recreation Center)	726,839	5,856,917	8,800,000	2,216,244	0	0	0	0	17,600,000
		Unit Subtotal	**726,839**	**5,856,917**	**8,800,000**	**2,216,244**	**0**	**0**	**0**	**0**	**17,600,000**
2178	1265	Lake Apopka Loop Connector Trail	2,693,716	4,262,047	0	0	0	0	0	0	6,955,763
	7534	LAP - Lake Apopka Loop Connector Trail	1,308,148	3	0	0	0	0	0	0	1,308,151
	7537	LAP - Lake Apopka Loop Connector Trail	4,422,558	860,201	0	0	0	0	0	0	5,282,759
		Unit Subtotal	**8,424,422**	**5,122,251**	**0**	**0**	**0**	**0**	**0**	**0**	**13,546,673**
2179	1265	Timber Bridge Preserve Park	239,785	1,160,215	0	0	0	0	0	0	1,400,000
		Unit Subtotal	**239,785**	**1,160,215**	**0**	**0**	**0**	**0**	**0**	**0**	**1,400,000**
2182	1050	Watermark Park	340,689	1,460,880	0	0	0	0	0	0	1,801,569
		Unit Subtotal	**340,689**	**1,460,880**	**0**	**0**	**0**	**0**	**0**	**0**	**1,801,569**
2183	1265	East Orange Nbrhd Prk Ballfield Lights	0	300,000	0	0	0	0	0	0	300,000
		Unit Subtotal	**0**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
2184	1050	Fort Christmas Renovations and Maintenance	68,617	701,383	1,000,000	0	0	0	0	0	1,770,000
		Unit Subtotal	**68,617**	**701,383**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,770,000**
2185	1050	Waterleigh Park (North)	115,344	1,184,656	500,000	0	0	0	0	0	1,800,000
		Unit Subtotal	**115,344**	**1,184,656**	**500,000**	**0**	**0**	**0**	**0**	**0**	**1,800,000**
2186	1265	Morgran Community Park	22,174	27,826	2,700,000	3,000,000	0	0	0	0	5,750,000
		Unit Subtotal	**22,174**	**27,826**	**2,700,000**	**3,000,000**	**0**	**0**	**0**	**0**	**5,750,000**
2187	1265	Magnolia Solar Panels	21,845	228,154	0	0	0	0	0	0	249,999
		Unit Subtotal	**21,845**	**228,154**	**0**	**0**	**0**	**0**	**0**	**0**	**249,999**
2188	1265	Lake Ellenor Community Park	395,400	1,354,601	2,000,000	2,000,000	0	0	0	0	5,750,001
		Unit Subtotal	**395,400**	**1,354,601**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**5,750,001**
2189	1050	LED Field Light Improvements	1,186,069	1,531,930	750,000	0	0	0	0	0	3,468,000
		Unit Subtotal	**1,186,069**	**1,531,930**	**750,000**	**0**	**0**	**0**	**0**	**0**	**3,468,000**
2190	1050	Restroom Renovations	23,722	1,777,589	1,095,000	0	0	0	0	0	2,896,311
		Unit Subtotal	**23,722**	**1,777,589**	**1,095,000**	**0**	**0**	**0**	**0**	**0**	**2,896,311**
7382	7506	Shingle Creek Trail	178,096	1,507,059	0	0	0	0	0	0	1,685,155
		Unit Subtotal	**178,096**	**1,507,059**	**0**	**0**	**0**	**0**	**0**	**0**	**1,685,155**
		Parks & Recreation Subtotal	**64,954,679**	**104,277,597**	**28,071,960**	**11,214,284**	**500,000**	**0**	**0**	**0**	**209,018,519**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Regional History Center											
1949	1023	Security Camera Upgrade	0	466,000	0	0	0	0	0	0	466,000
		Unit Subtotal	**0**	**466,000**	**0**	**0**	**0**	**0**	**0**	**0**	**466,000**
2522	1023	ARC-History Center Capital Const	135,842	1,864,158	0	0	0	0	0	3,750,000	5,750,000
		Unit Subtotal	**135,842**	**1,864,158**	**0**	**0**	**0**	**0**	**0**	**3,750,000**	**5,750,000**
2523	1023	Heritage Square Park Renovations	0	250,000	0	0	0	0	0	0	250,000
		Unit Subtotal	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**
		Regional History Center Subtotal	**135,842**	**2,580,158**	**0**	**0**	**0**	**0**	**0**	**3,750,000**	**6,466,000**
Youth & Family Services											
2443	1023	Emergency Generators GOV	0	750,000	0	0	0	0	0	0	750,000
	7551	Emergency Generators GOV	0	555,970	0	0	0	0	0	0	555,970
		Unit Subtotal	**0**	**1,305,970**	**0**	**0**	**0**	**0**	**0**	**0**	**1,305,970**
2525	1023	JAC Security CIP	597,701	64,752	0	0	0	0	0	0	662,453
		Unit Subtotal	**597,701**	**64,752**	**0**	**0**	**0**	**0**	**0**	**0**	**662,453**
2535	0235	Evans Dining Hall Renovation	0	100,000	50,000	0	0	0	0	0	150,000
		Unit Subtotal	**0**	**100,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**150,000**
		Youth & Family Services Subtotal	**597,701**	**1,470,722**	**50,000**	**0**	**0**	**0**	**0**	**0**	**2,118,423**
		COMMUNITY & FAMILY SERVICES SUBTOTAL:	**73,008,719**	**144,786,611**	**28,821,960**	**27,214,284**	**8,300,000**	**0**	**0**	**6,000,000**	**288,131,574**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Constitutional Officers											
BCC Districts CIP Projects											
0187	1023	INVEST - Dist 1 Dr. Phillips Ballfields	3,572,863	250,000	0	0	0	0	0	0	3,822,863
		Unit Subtotal	**3,572,863**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,822,863**
0190	1023	INVEST - Dist 3 Parks Improvements	601,869	0	961,522	0	0	0	0	0	1,563,390
		Unit Subtotal	**601,869**	**0**	**961,522**	**0**	**0**	**0**	**0**	**0**	**1,563,390**
0192	1023	INVEST - Dist 4 Back to Nature	5,062,612	226,315	0	0	0	0	0	0	5,288,928
		Unit Subtotal	**5,062,612**	**226,315**	**0**	**0**	**0**	**0**	**0**	**0**	**5,288,928**
0331	1023	INVEST- Dist 1 Mildred Dixon BLDG	805	1,259,167	0	0	0	0	0	0	1,259,972
		Unit Subtotal	**805**	**1,259,167**	**0**	**0**	**0**	**0**	**0**	**0**	**1,259,972**
0332	1023	INVEST - Dist 2 Magnolia Pk Ecotourism	3,822,495	244,199	0	0	0	0	0	0	4,066,694
		Unit Subtotal	**3,822,495**	**244,199**	**0**	**0**	**0**	**0**	**0**	**0**	**4,066,694**
		BCC Districts CIP Projects Subtotal	**13,060,644**	**1,979,681**	**961,522**	**0**	**0**	**0**	**0**	**0**	**16,001,847**
Clerk of Courts											
2059	1023	COC- Room 150 Renovation Project	5,412	1,208,088	0	0	0	0	0	0	1,213,500
		Unit Subtotal	**5,412**	**1,208,088**	**0**	**0**	**0**	**0**	**0**	**0**	**1,213,500**
2060	1023	COC Ceremony Room Improv./Renov.	35,988	324,012	0	0	0	0	0	0	360,000
		Unit Subtotal	**35,988**	**324,012**	**0**	**0**	**0**	**0**	**0**	**0**	**360,000**
2075	1023	Clerk Branch Security	137,982	673,251	0	0	0	0	0	0	811,233
		Unit Subtotal	**137,982**	**673,251**	**0**	**0**	**0**	**0**	**0**	**0**	**811,233**
2096	1023	COC WinterPark&GSC Consolidation	18,645,404	54,596	0	0	0	0	0	0	18,700,000
		Unit Subtotal	**18,645,404**	**54,596**	**0**	**0**	**0**	**0**	**0**	**0**	**18,700,000**
2098	1023	Clerk of Courts Renovations	205,901	624,099	0	0	0	0	0	0	829,999
		Unit Subtotal	**205,901**	**624,099**	**0**	**0**	**0**	**0**	**0**	**0**	**829,999**
		Clerk of Courts Subtotal	**19,030,687**	**2,884,046**	**0**	**0**	**0**	**0**	**0**	**0**	**21,914,732**
Public Defender											
4426	1023	Courthouse PD Office Space Renovation	751,446	45,537	0	0	0	0	0	0	796,982
		Unit Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
		Public Defender Subtotal	**751,446**	**45,537**	**0**	**0**	**0**	**0**	**0**	**0**	**796,982**
Sheriff											
0137	1023	Gun Range Property Enhancements	64,158	838,450	0	0	0	0	0	0	902,608

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**64,158**	**838,450**	**0**	**0**	**0**	**0**	**0**	**0**	**902,608**
0139	1023	Sector V Substation	7,850	9,592,900	3,635,000	0	0	0	0	0	13,235,750
	1035	Sector V Substation	5,885,111	4,937,222	1,720,550	1,522,116	0	0	0	0	14,064,999
		Unit Subtotal	**5,892,961**	**14,530,122**	**5,355,550**	**1,522,116**	**0**	**0**	**0**	**0**	**27,300,749**
0266	1023	New Evidence Facility	918,989	9,673,409	0	0	0	0	0	0	10,592,399
	1035	New Evidence Facility	4,213,525	4,721,475	0	0	0	0	0	0	8,935,000
		Unit Subtotal	**5,132,514**	**14,394,884**	**0**	**0**	**0**	**0**	**0**	**0**	**19,527,399**
0338	1023	Sheriff's Communications Center	158,783	153,621	0	0	0	0	0	0	312,404
		Unit Subtotal	**158,783**	**153,621**	**0**	**0**	**0**	**0**	**0**	**0**	**312,404**
0339	1023	CAD/RMS Upgrade	1,439,513	228,697	0	0	0	0	0	0	1,668,209
		Unit Subtotal	**1,439,513**	**228,697**	**0**	**0**	**0**	**0**	**0**	**0**	**1,668,209**
1791	1023	Aviation Hangar Improvements	0	250,000	450,000	0	0	0	0	0	700,000
		Unit Subtotal	**0**	**250,000**	**450,000**	**0**	**0**	**0**	**0**	**0**	**700,000**
1792	1023	LEVO Driving Pad Resurface	0	950,000	0	0	0	0	0	0	950,000
		Unit Subtotal	**0**	**950,000**	**0**	**0**	**0**	**0**	**0**	**0**	**950,000**
4434	1023	Central Ops Parking Security Fencing	0	1,000,000	0	0	0	0	0	0	1,000,000
		Unit Subtotal	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
4435	1023	Criminal Investigations Division Renovation	607,097	2,862,903	0	0	0	0	0	0	3,470,000
		Unit Subtotal	**607,097**	**2,862,903**	**0**	**0**	**0**	**0**	**0**	**0**	**3,470,000**
4436	1023	Mobile Video Office Relocation	158,862	331,139	0	0	0	0	0	0	490,001
		Unit Subtotal	**158,862**	**331,139**	**0**	**0**	**0**	**0**	**0**	**0**	**490,001**
		Sheriff Subtotal	**13,453,887**	**35,539,816**	**5,805,550**	**1,522,116**	**0**	**0**	**0**	**0**	**56,321,370**
State Attorney											
0861	1023	State Attorney Tech Modernization	649,021	700,975	0	0	0	0	0	0	1,349,996
		Unit Subtotal	**649,021**	**700,975**	**0**	**0**	**0**	**0**	**0**	**0**	**1,349,996**
1797	1023	State Attorney 2nd Floor Renovation	0	0	300,000	1,200,000	0	0	0	0	1,500,000
		Unit Subtotal	**0**	**0**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**1,500,000**
		State Attorney Subtotal	**649,021**	**700,975**	**300,000**	**1,200,000**	**0**	**0**	**0**	**0**	**2,849,996**
		CONSTITUTIONAL OFFICERS SUBTOTAL:	**46,945,685**	**41,150,055**	**7,067,072**	**2,722,116**	**0**	**0**	**0**	**0**	**97,884,927**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Convention Center											
Convention Center											
0960	4430	Convention Center Imp	75,102,560	35,372,870	45,271,158	46,630,667	47,929,405	58,620,989	69,011,853	0	377,939,502
		Unit Subtotal	**75,102,560**	**35,372,870**	**45,271,158**	**46,630,667**	**47,929,405**	**58,620,989**	**69,011,853**	**0**	**377,939,502**
0965	4430	North/South Concourse Renovations	62,138,353	42,364,478	31,549,719	35,718,117	35,452,193	24,753,027	13,452,785	0	245,428,672
		Unit Subtotal	**62,138,353**	**42,364,478**	**31,549,719**	**35,718,117**	**35,452,193**	**24,753,027**	**13,452,785**	**0**	**245,428,672**
0966	4430	West Concourse Renovations	32,750,836	20,844,322	12,617,442	16,209,065	16,273,861	16,591,463	17,347,090	0	132,634,080
		Unit Subtotal	**32,750,836**	**20,844,322**	**12,617,442**	**16,209,065**	**16,273,861**	**16,591,463**	**17,347,090**	**0**	**132,634,080**
0968	4430	Convention Way Grand Concourse	14,427,789	284,054,673	230,000,000	22,212,186	0	0	0	0	550,694,647
		Unit Subtotal	**14,427,789**	**284,054,673**	**230,000,000**	**22,212,186**	**0**	**0**	**0**	**0**	**550,694,647**
0969	4430	Multipurpose Venue	6,846,466	3,934,043	0	0	0	0	0	0	10,780,510
		Unit Subtotal	**6,846,466**	**3,934,043**	**0**	**0**	**0**	**0**	**0**	**0**	**10,780,510**
		CONVENTION CENTER SUBTOTAL:	**191,266,003**	**386,570,386**	**319,438,319**	**120,770,035**	**99,655,459**	**99,965,479**	**99,811,728**	**0**	**1,317,477,411**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Corrections											
Corrections CIP											
3839	1023	Corrections Isolation Cells Project	285,741	365,259	0	0	0	0	0	0	651,000
	5896	ARPA-RR Corrections Negative Air and Suicide Prevention Cells	56,082	3,642,918	0	0	0	0	0	0	3,699,000
		Unit Subtotal	**341,823**	**4,008,177**	**0**	**0**	**0**	**0**	**0**	**0**	**4,350,000**
3842	1023	Padded Cell Renovations	0	300,000	1,260,000	0	0	0	0	0	1,560,000
		Unit Subtotal	**0**	**300,000**	**1,260,000**	**0**	**0**	**0**	**0**	**0**	**1,560,000**
4022	1023	Perimeter Security Project	537,993	984,325	0	0	0	0	0	0	1,522,318
		Unit Subtotal	**537,993**	**984,325**	**0**	**0**	**0**	**0**	**0**	**0**	**1,522,318**
4026	1023	Rec Yards/Perimeter Fencing Maintenance	73,499	844,785	0	0	0	0	0	0	918,284
		Unit Subtotal	**73,499**	**844,785**	**0**	**0**	**0**	**0**	**0**	**0**	**918,284**
4027	1023	Video Visitation System Replacement	0	800,000	0	0	0	0	0	0	800,000
		Unit Subtotal	**0**	**800,000**	**0**	**0**	**0**	**0**	**0**	**0**	**800,000**
4028	1023	North & South Perimeter Security Bldgs	275,373	2,624,628	1,500,000	0	0	0	0	0	4,400,001
		Unit Subtotal	**275,373**	**2,624,628**	**1,500,000**	**0**	**0**	**0**	**0**	**0**	**4,400,001**
4030	1023	Uniform Supply/Mailroom (Kitchen Retrofit)	1,935,836	5,417	0	0	0	0	0	0	1,941,253
		Unit Subtotal	**1,935,836**	**5,417**	**0**	**0**	**0**	**0**	**0**	**0**	**1,941,253**
4031	1023	Campus Security Upgrades	7,946,542	9,308,976	0	0	0	0	0	0	17,255,518
		Unit Subtotal	**7,946,542**	**9,308,976**	**0**	**0**	**0**	**0**	**0**	**0**	**17,255,518**
4033	1023	Horizon Renovations	845,068	1,654,932	0	0	0	0	0	0	2,500,000
		Unit Subtotal	**845,068**	**1,654,932**	**0**	**0**	**0**	**0**	**0**	**0**	**2,500,000**
4034	1023	FDC Renovations	275,717	3,124,282	0	0	0	0	0	0	3,399,999
		Unit Subtotal	**275,717**	**3,124,282**	**0**	**0**	**0**	**0**	**0**	**0**	**3,399,999**
4036	1023	Campus-wide Wi-Fi Project	1,404,360	1,895,641	0	0	0	0	0	0	3,300,000
		Unit Subtotal	**1,404,360**	**1,895,641**	**0**	**0**	**0**	**0**	**0**	**0**	**3,300,000**
4037	1023	Jail Management System	0	10,533,000	0	0	0	0	0	0	10,533,000
		Unit Subtotal	**0**	**10,533,000**	**0**	**0**	**0**	**0**	**0**	**0**	**10,533,000**
4040	1023	Corrections Video Visitation Enclosure	98,368	2,151,632	0	0	0	0	0	0	2,250,000
		Unit Subtotal	**98,368**	**2,151,632**	**0**	**0**	**0**	**0**	**0**	**0**	**2,250,000**
		Corrections CIP Subtotal	**13,734,580**	**38,235,795**	**2,760,000**	**0**	**0**	**0**	**0**	**0**	**54,730,373**

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Adopted CIP - by Department / Division
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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Corrections Expansion											
3841	1023	BRC Triage Screening Expansion	0	1,500,000	2,000,000	0	0	0	0	0	3,500,000
		Unit Subtotal	**0**	**1,500,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**3,500,000**
4032	1023	Corrections Future Expansion Property Acquisition	0	6,452	0	0	0	0	0	0	6,452
		Unit Subtotal	**0**	**6,452**	**0**	**0**	**0**	**0**	**0**	**0**	**6,452**
4038	1023	Horizon Medical Clinic Expansion	0	3,000,000	2,000,000	2,000,000	0	0	0	0	7,000,000
		Unit Subtotal	**0**	**3,000,000**	**2,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**7,000,000**
4039	1023	Corrections Training Facility	13,855	2,986,145	0	9,000,000	12,500,000	0	0	0	24,500,000
		Unit Subtotal	**13,855**	**2,986,145**	**0**	**9,000,000**	**12,500,000**	**0**	**0**	**0**	**24,500,000**
		Corrections Expansion Subtotal	**13,855**	**7,492,597**	**4,000,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**35,006,452**
Corrections Other											
4020	1023	Kitchen & Laundry Imp	749	9,056	0	0	0	0	0	0	9,805
		Unit Subtotal	**749**	**9,056**	**0**	**0**	**0**	**0**	**0**	**0**	**9,805**
4024	1023	OCCD Impr. to Facilities	1,743,748	2,924,227	330,000	0	0	0	0	0	4,997,974
		Unit Subtotal	**1,743,748**	**2,924,227**	**330,000**	**0**	**0**	**0**	**0**	**0**	**4,997,974**
		Corrections Other Subtotal	**1,744,497**	**2,933,283**	**330,000**	**0**	**0**	**0**	**0**	**0**	**5,007,779**
		CORRECTIONS SUBTOTAL:	**15,492,933**	**48,661,675**	**7,090,000**	**11,000,000**	**12,500,000**	**0**	**0**	**0**	**94,744,604**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Fire Rescue											
Fire Rescue											
0606	1009	Fire Station #49 - Horizon's West	0	2,000,000	0	0	0	6,500,000	1,500,000	0	10,000,000
	1046	Fire Station #49 - Horizon's West	0	0	0	0	0	5,000,000	3,150,000	0	8,150,000
		Unit Subtotal	**0**	**2,000,000**	**0**	**0**	**0**	**11,500,000**	**4,650,000**	**0**	**18,150,000**
0626	1009	Fire Station #57 - Orange County Convention Center	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**0**	**5,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**5,000,000**
0627	1009	FD Logistical Staging Center	0	1,000,000	0	0	0	2,500,000	2,500,000	1,250,000	7,250,000
		Unit Subtotal	**0**	**1,000,000**	**0**	**0**	**0**	**2,500,000**	**2,500,000**	**1,250,000**	**7,250,000**
0661	1009	Fire Station #78 (Boggy Creek)	11,840	11,988,160	4,000,000	0	0	0	0	0	16,000,000
		Unit Subtotal	**11,840**	**11,988,160**	**4,000,000**	**0**	**0**	**0**	**0**	**0**	**16,000,000**
0662	1009	Fire Station #73 (Taft)	0	5,100,000	0	0	0	4,012,500	5,512,500	0	14,625,000
		Unit Subtotal	**0**	**5,100,000**	**0**	**0**	**0**	**4,012,500**	**5,512,500**	**0**	**14,625,000**
0727	1023	INVEST - Training Facility	14,233,795	2,641,496	0	0	0	0	0	0	16,875,292
		Unit Subtotal	**14,233,795**	**2,641,496**	**0**	**0**	**0**	**0**	**0**	**0**	**16,875,292**
0771	1009	Enhance CAD	2,007,260	457,738	0	0	0	0	0	0	2,464,998
		Unit Subtotal	**2,007,260**	**457,738**	**0**	**0**	**0**	**0**	**0**	**0**	**2,464,998**
0772	1009	Facilities Management	4,811,459	9,174,696	6,000,000	6,000,000	4,000,000	4,000,000	4,000,000	0	37,986,155
	1023	Facilities Management	4,837,327	2,767,381	0	0	0	0	0	0	7,604,708
		Unit Subtotal	**9,648,786**	**11,942,077**	**6,000,000**	**6,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**0**	**45,590,863**
0798	1046	Fire Station #32 (Orange Lake)	687,628	843,096	0	0	0	0	0	0	1,530,724
	5896	ARP1-RR Fire Station #32	8,151,212	130,825	0	0	0	0	0	0	8,282,037
		Unit Subtotal	**8,838,840**	**973,921**	**0**	**0**	**0**	**0**	**0**	**0**	**9,812,761**
0803	1023	EOC Renovations	2,734,338	4,589	0	0	0	0	0	0	2,738,927
		Unit Subtotal	**2,734,338**	**4,589**	**0**	**0**	**0**	**0**	**0**	**0**	**2,738,927**
0804	1009	Fire Station #31 (Dr. Phillips)	0	7,000,000	0	0	0	0	0	0	7,000,000
	1046	Fire Station #31 (Dr. Phillips)	39,248	5,660,752	780,000	0	0	0	0	0	6,480,000
	5896	ARPA-RR Fire Station #31	1,792,052	52,850	0	0	0	0	0	0	1,844,901
		Unit Subtotal	**1,831,300**	**12,713,602**	**780,000**	**0**	**0**	**0**	**0**	**0**	**15,324,901**
0805	1046	Fire Station #44 (Summer Lk Blvd/Ficquette)	6,467,321	473,807	0	0	0	0	0	0	6,941,129
		Unit Subtotal	**6,467,321**	**473,807**	**0**	**0**	**0**	**0**	**0**	**0**	**6,941,129**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
0808	1046	Fire Station #48 (Avalon & Lake Ingrim)	1,741,055	10,981,287	0	0	0	0	0	0	12,722,343
		Unit Subtotal	**1,741,055**	**10,981,287**	**0**	**0**	**0**	**0**	**0**	**0**	**12,722,343**
8640	5896	ARP1-RR Fire Heavy Equipment	17,150,239	1,199,625	0	0	0	0	0	0	18,349,864
		Unit Subtotal	**17,150,239**	**1,199,625**	**0**	**0**	**0**	**0**	**0**	**0**	**18,349,864**
		FIRE RESCUE SUBTOTAL:	**64,664,776**	**66,476,302**	**10,780,000**	**6,000,000**	**4,000,000**	**22,012,500**	**16,662,500**	**1,250,000**	**191,846,078**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Health Services											
Animal Services											
0252	1023	Animal Services Facility	4,864,701	60,135,300	20,000,000	0	0	0	0	0	85,000,001
		Unit Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
		Animal Services Subtotal	**4,864,701**	**60,135,300**	**20,000,000**	**0**	**0**	**0**	**0**	**0**	**85,000,001**
Corrections Health Services											
3878	1023	Corrections Records and Pharmacy Renovation	0	600,000	250,000	0	0	0	0	0	850,000
		Unit Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
		Corrections Health Services Subtotal	**0**	**600,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**850,000**
Fiscal & Operational Support											
8623	1023	HPS Public Facilities PPE Warehouse Improv	12,902	391,456	0	0	0	0	0	0	404,358
	5896	HPS Public Facilities PPE Warehouse Improv	2,739,960	1,088,503	0	0	0	0	0	0	3,828,463
		Unit Subtotal	**2,752,862**	**1,479,959**	**0**	**0**	**0**	**0**	**0**	**0**	**4,232,821**
		Fiscal & Operational Support Subtotal	**2,752,862**	**1,479,959**	**0**	**0**	**0**	**0**	**0**	**0**	**4,232,821**
Medical Examiner											
2590	1023	Medical Examiner Office Expansion	414,630	3,685,370	18,900,000	5,000,000	0	0	0	0	28,000,000
		Unit Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
		Medical Examiner Subtotal	**414,630**	**3,685,370**	**18,900,000**	**5,000,000**	**0**	**0**	**0**	**0**	**28,000,000**
Mosquito Control											
2472	1023	Mosquito Control Facility	2,657,042	1,736,957	0	0	0	0	0	0	4,394,000
	5896	ARPA-RR Mosquito Control	11,486,866	513,704	0	0	0	0	0	0	12,000,571
		Unit Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		Mosquito Control Subtotal	**14,143,909**	**2,250,661**	**0**	**0**	**0**	**0**	**0**	**0**	**16,394,571**
		HEALTH SERVICES SUBTOTAL:	**22,176,102**	**68,151,290**	**39,150,000**	**5,000,000**	**0**	**0**	**0**	**0**	**134,477,393**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Other Court Funds											
Court Facilities											
2069	1248	Courthouse Dewatering System	446,764	77,252	0	0	0	0	0	0	524,016
		Unit Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		Court Facilities Subtotal	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**
		OTHER COURT FUNDS SUBTOTAL:	**446,764**	**77,252**	**0**	**0**	**0**	**0**	**0**	**0**	**524,016**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Other Offices											
Innovation Lab Office											
0162	1023	OC Innovation Lab Building	1,064,644	935,356	0	0	0	0	0	0	2,000,000
	5896	OC Innovation Lab Building	5,752,107	3,247,894	0	0	0	0	0	0	9,000,001
		Unit Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
		Innovation Lab Office Subtotal	**6,816,751**	**4,183,250**	**0**	**0**	**0**	**0**	**0**	**0**	**11,000,001**
Office of Communications											
1786	1023	Orange TV Office Renovation	56,693	2,943,307	0	0	0	0	0	0	3,000,000
		Unit Subtotal	**56,693**	**2,943,307**	**0**	**0**	**0**	**0**	**0**	**0**	**3,000,000**
2039	1023	BCC Chambers Renovations	0	0	300,000	700,000	400,000	0	0	0	1,400,000
		Unit Subtotal	**0**	**0**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**1,400,000**
		Office of Communications Subtotal	**56,693**	**2,943,307**	**300,000**	**700,000**	**400,000**	**0**	**0**	**0**	**4,400,000**
Sustainability and Resilience Officer											
1789	1023	Energy Efficiency Facilities Projects	0	500,000	500,000	500,000	500,000	500,000	0	0	2,500,000
		Unit Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		Sustainability and Resilience Officer Subtotal	**0**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**0**	**0**	**2,500,000**
		OTHER OFFICES SUBTOTAL:	**6,873,444**	**7,626,557**	**800,000**	**1,200,000**	**900,000**	**500,000**	**0**	**0**	**17,900,001**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Planning, Environmental & Development Svc.											
Building Safety											
2613	1011	Building Safety Renovations	69,079	250,000	0	0	0	0	0	0	319,079
		Unit Subtotal	**69,079**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**319,079**
2632	1011	Satellite Office Building	100,430	0	0	0	0	0	0	145,000	245,431
		Unit Subtotal	**100,430**	**0**	**0**	**0**	**0**	**0**	**0**	**145,000**	**245,431**
		Building Safety Subtotal	**169,509**	**250,000**	**0**	**0**	**0**	**0**	**0**	**145,000**	**564,510**
Environmental Protection											
1978	1023	Environmental Sensitive Land	1,614,350	3,692,280	0	0	0	0	0	0	5,306,631
	1026	Environmental Sensitive Land	2,350,213	3,525,791	2,181,000	0	0	0	0	0	8,057,005
		Unit Subtotal	**3,964,563**	**7,218,071**	**2,181,000**	**0**	**0**	**0**	**0**	**0**	**13,363,636**
2439	1023	Water Quality Improvements	3,051,970	7,371,974	2,401,028	75,000	0	0	0	1,027,591	13,927,563
	8121	Water Quality Improvements	0	60,500	0	0	0	0	0	0	60,500
	8122	Water Quality Improvements	0	140,000	0	0	0	0	0	0	140,000
	8170	Water Quality Improvements	0	500,000	0	0	0	0	0	0	500,000
	8173	Water Quality Improvements	0	665,000	0	0	0	0	0	0	665,000
	8174	Water Quality Improvements	0	225,000	0	0	0	0	0	0	225,000
		Unit Subtotal	**3,051,970**	**8,962,474**	**2,401,028**	**75,000**	**0**	**0**	**0**	**1,027,591**	**15,518,063**
2591	1023	Wekiva BMAP Pond 6794	0	0	0	183,496	0	0	0	0	183,496
		Unit Subtotal	**0**	**0**	**0**	**183,496**	**0**	**0**	**0**	**0**	**183,496**
2592	1023	Shingle Creek BMAP 6459	0	0	2,263,650	0	0	0	0	0	2,263,650
		Unit Subtotal	**0**	**0**	**2,263,650**	**0**	**0**	**0**	**0**	**0**	**2,263,650**
2657	1023	Little Wekiva STA	604,312	4,395,363	5,800,000	0	0	0	0	0	10,799,675
		Unit Subtotal	**604,312**	**4,395,363**	**5,800,000**	**0**	**0**	**0**	**0**	**0**	**10,799,675**
2658	1023	Lake Lawne Reuse Facility	850,505	157,894	0	0	0	0	0	0	1,008,399
		Unit Subtotal	**850,505**	**157,894**	**0**	**0**	**0**	**0**	**0**	**0**	**1,008,399**
2659	1026	TM Ranch Acquisition	61,843	161,999	162,500	0	0	0	0	0	386,342
		Unit Subtotal	**61,843**	**161,999**	**162,500**	**0**	**0**	**0**	**0**	**0**	**386,342**
4303	1023	Environmental Sensitive Land Acquisitions	52,770,761	47,229,239	0	0	0	0	0	0	100,000,000
		Unit Subtotal	**52,770,761**	**47,229,239**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000,000**
		Environmental Protection Subtotal	**61,303,955**	**68,125,040**	**12,808,178**	**258,496**	**0**	**0**	**0**	**1,027,591**	**143,523,261**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Housing & Community Development											
1769	1246	I-Drive Catalytic Site	0	250,000	0	0	0	0	0	22,250,000	22,500,000
		Unit Subtotal	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**22,250,000**	**22,500,000**
8735	5920	CDBG-DR - Ian PW Verona Park Pump Station	0	3,660,966	0	0	0	0	0	0	3,660,966
		Unit Subtotal	**0**	**3,660,966**	**0**	**0**	**0**	**0**	**0**	**0**	**3,660,966**
		Housing & Community Development Subtotal	**0**	**3,910,966**	**0**	**0**	**0**	**0**	**0**	**22,250,000**	**26,160,966**
Neighborhood Services											
3147	1023	Cassady Building Phase II	816,212	383,789	0	0	0	0	0	0	1,200,001
		Unit Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
		Neighborhood Services Subtotal	**816,212**	**383,789**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,001**
Planning											
3102	1023	Planning's Office Renovation	257,412	24,513	0	0	0	0	0	0	281,925
		Unit Subtotal	**257,412**	**24,513**	**0**	**0**	**0**	**0**	**0**	**0**	**281,925**
3195	1246	I-Drive Wayfinding and Signage	857,837	4,323,149	190,000	0	0	0	0	0	5,370,986
		Unit Subtotal	**857,837**	**4,323,149**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,370,986**
3196	1246	Tangelo Pk Nbrhd Beautification & Aesthetics	291,554	8,446	0	0	0	0	0	0	300,000
		Unit Subtotal	**291,554**	**8,446**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**
		Planning Subtotal	**1,406,802**	**4,356,108**	**190,000**	**0**	**0**	**0**	**0**	**0**	**5,952,911**
Zoning											
3203	1023	Zoning Arborist Office Renovation	0	325,000	0	0	0	0	0	0	325,000
		Unit Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		Zoning Subtotal	**0**	**325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**325,000**
		PLANNING, ENVIRONMENTAL & DEVELOPMENT SVC. SUBTOTAL:	**63,696,478**	**77,350,903**	**12,998,178**	**258,496**	**0**	**0**	**0**	**23,422,591**	**177,726,649**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Public Works											
Engineering											
2722	1003	Intersection WID/CW	4,843,782	2,384,734	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0	22,228,516
	1301	Intersection WID/CW	0	1,000,000	0	0	0	0	0	0	1,000,000
	1306	Intersection WID/CW	93,155	1,744,998	21,632	0	0	0	0	0	1,859,785
	1314	Intersection WID/CW	0	0	300,000	1,779,425	0	0	0	0	2,079,425
	1322	Intersection WID/CW	0	0	100,307	0	0	0	0	0	100,307
	1338	Intersection WID/CW	0	0	0	13,960	0	0	0	0	13,960
	1351	Intersection WID/CW	0	79,670	988	0	0	0	0	0	80,658
	7515	LAP-Tiny Road at Tilden Road	360,333	3,843,513	0	0	0	0	0	0	4,203,846
	7516	LAP - University Blvd at Dean Rd	833,370	164,469	0	0	0	0	0	0	997,839
	7544	LAP - University Boulevard at Dean Road	0	6,054,954	0	0	0	0	0	0	6,054,954
		Unit Subtotal	**6,130,640**	**15,272,338**	**3,422,927**	**4,793,385**	**3,000,000**	**3,000,000**	**3,000,000**	**0**	**38,619,290**
2743	1034	Vineland Avenue	0	500,000	500,000	500,000	3,650,000	3,500,000	0	0	8,650,000
	1333	Vineland Avenue	17,850	203,887	512,696	0	0	0	0	0	734,433
		Unit Subtotal	**17,850**	**703,887**	**1,012,696**	**500,000**	**3,650,000**	**3,500,000**	**0**	**0**	**9,384,433**
2744	1246	International Drive Pedestrian Overpass	109,808	4,290,193	5,000,000	7,000,000	12,500,000	12,500,000	0	0	41,400,001
		Unit Subtotal	**109,808**	**4,290,193**	**5,000,000**	**7,000,000**	**12,500,000**	**12,500,000**	**0**	**0**	**41,400,001**
2752	1032	Richard Crotty Pkwy (436-Dean)	10,930,055	7,253,979	7,163,240	1,000,000	0	0	0	146,075,000	172,422,274
	1335	Richard Crotty Pkwy (436-Dean)	0	405,660	725,210	0	0	0	0	0	1,130,870
		Unit Subtotal	**10,930,055**	**7,659,639**	**7,888,450**	**1,000,000**	**0**	**0**	**0**	**146,075,000**	**173,553,144**
2766	1003	ROW & Drainage	15,166	3,871	3,000	3,000	5,000	5,000	5,000	0	40,038
		Unit Subtotal	**15,166**	**3,871**	**3,000**	**3,000**	**5,000**	**5,000**	**5,000**	**0**	**40,038**
2841	1002	Sidewalk Program C-W	7,351,718	8,504,030	6,123,300	3,020,952	0	0	0	0	25,000,000
	1003	Sidewalk Program C-W	7,759,675	9,187,640	4,788,225	3,325,000	3,594,000	3,300,000	3,300,000	0	35,254,540
		Unit Subtotal	**15,111,393**	**17,691,670**	**10,911,525**	**6,345,952**	**3,594,000**	**3,300,000**	**3,300,000**	**0**	**60,254,540**
2852	1003	Major Drng Structures-Replac	990,128	8,460,965	1,320,000	1,000,000	3,199,800	2,000,000	680,300	47,800,000	65,451,193
	7539	Major Drng Structures-Replac	5,906,813	4,078,576	0	0	0	0	0	0	9,985,389
		Unit Subtotal	**6,896,941**	**12,539,541**	**1,320,000**	**1,000,000**	**3,199,800**	**2,000,000**	**680,300**	**47,800,000**	**75,436,582**
2859	1023	Pine Hills Landfill Closure	717,377	601,193	256,000	256,000	256,000	256,000	256,000	0	2,598,569
		Unit Subtotal	**717,377**	**601,193**	**256,000**	**256,000**	**256,000**	**256,000**	**256,000**	**0**	**2,598,569**

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2883	1034	Sand Lake Road	4,400	8,509,868	2,447,000	0	0	0	0	0	10,961,268
	1326	Sand Lake Road	552,326	822,371	10,194	0	0	0	0	0	1,384,891
		Unit Subtotal	**556,726**	**9,332,239**	**2,457,194**	**0**	**0**	**0**	**0**	**0**	**12,346,159**
2894	1246	Sand Lake at I4 Beautification	0	620,000	100,000	6,600,000	0	0	0	0	7,320,000
		Unit Subtotal	**0**	**620,000**	**100,000**	**6,600,000**	**0**	**0**	**0**	**0**	**7,320,000**
2929	1033	Orange Ave (Osceola Cty-Turnpike)	701,591	3,378,011	6,350,000	1,100,000	10,900,000	11,650,000	3,283,000	0	37,362,602
		Unit Subtotal	**701,591**	**3,378,011**	**6,350,000**	**1,100,000**	**10,900,000**	**11,650,000**	**3,283,000**	**0**	**37,362,602**
3037	1003	Taft-Vnlnd Rd(441-Orng Av)	0	96,255	0	0	0	0	0	0	96,255
	1033	Taft-Vnlnd Rd(441-Orng Av)	3,125,523	21,968,413	2,541,285	2,752,960	3,500,000	565,946	8,717,000	21,398,966	64,570,093
	1329	Taft-Vnlnd Rd(441-Orng Av)	387,684	100,221	0	0	0	0	0	0	487,905
	1336	Taft-Vnlnd Rd(441-Orng Av)	0	6,142,563	338,724	0	0	0	0	0	6,481,287
		Unit Subtotal	**3,513,208**	**28,307,452**	**2,880,009**	**2,752,960**	**3,500,000**	**565,946**	**8,717,000**	**21,398,966**	**71,635,540**
3073	1246	Kirkman Road Extension	913,241	65,075,304	3,000,000	3,000,000	5,000,000	5,000,000	9,000,000	0	90,988,545
		Unit Subtotal	**913,241**	**65,075,304**	**3,000,000**	**3,000,000**	**5,000,000**	**5,000,000**	**9,000,000**	**0**	**90,988,545**
3074	1246	International Dr Ultimate Tran Study	157,974	2,323,381	100,000	0	0	0	0	28,000,000	30,581,355
		Unit Subtotal	**157,974**	**2,323,381**	**100,000**	**0**	**0**	**0**	**0**	**28,000,000**	**30,581,355**
3096	1003	Kennedy Blvd (Forest City-I4)	1,181,856	44,346	1,940,874	0	0	0	0	0	3,167,076
	1004	Kennedy Blvd (Forest City-I4)	10,438	66,361	0	0	0	0	0	0	76,799
	1023	INVEST - Kennedy (Forest City-I4)	1,439,306	11,307,286	7,429,126	1,000,000	0	0	0	0	21,175,718
	1031	Kennedy Blvd (Forest City-I4)	3,986,237	2,415,387	2,430,000	3,010,000	0	0	0	35,600,000	47,441,623
		Unit Subtotal	**6,617,836**	**13,833,380**	**11,800,000**	**4,010,000**	**0**	**0**	**0**	**35,600,000**	**71,861,216**
3097	1003	All American(OBT-Forest Cty)	159,513	65,005	0	2,240,000	0	0	0	0	2,464,518
	1031	All American(OBT-Forest Cty)	669,658	11,614,041	8,700,000	1,960,010	0	0	0	0	22,943,709
		Unit Subtotal	**829,171**	**11,679,046**	**8,700,000**	**4,200,010**	**0**	**0**	**0**	**0**	**25,408,227**
5000	1002	Roadway Lighting	5,634,554	4,102,945	2,794,400	2,468,100	0	0	0	0	14,999,999
	1003	Street Lights-County Rds	1,361,367	1,622,451	200,000	200,000	200,000	200,000	200,000	0	3,983,818
		Unit Subtotal	**6,995,921**	**5,725,396**	**2,994,400**	**2,668,100**	**200,000**	**200,000**	**200,000**	**0**	**18,983,817**
5004	1023	INVEST - Chuluota Rd	368,733	216,804	500,000	500,000	950,000	1,800,000	0	40,309,000	44,644,537
	1328	Chuluota Rd	727,575	841,802	6,083,124	0	0	0	0	0	7,652,501
		Unit Subtotal	**1,096,309**	**1,058,606**	**6,583,124**	**500,000**	**950,000**	**1,800,000**	**0**	**40,309,000**	**52,297,038**
5005	1023	INVEST - McCulloch Rd	355,563	498,179	2,000,000	100,000	775,000	7,000,000	2,246,246	10,810,000	23,784,988
		Unit Subtotal	**355,563**	**498,179**	**2,000,000**	**100,000**	**775,000**	**7,000,000**	**2,246,246**	**10,810,000**	**23,784,988**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
5023	1002	Edgewater Drive	440,345	480,656	0	0	0	0	0	0	921,001
	1031	Edgewater Drive	0	103,789	0	0	0	0	0	39,240,000	39,343,789
		Unit Subtotal	**440,345**	**584,445**	**0**	**0**	**0**	**0**	**0**	**39,240,000**	**40,264,790**
5024	1003	Econ Trail (Lk Underhill-SR50)	0	5,142,816	0	0	0	0	0	0	5,142,816
	1023	INVEST - Econ Trl (Lk Underhill-SR50)	29,616,792	10,598,176	0	0	0	0	0	0	40,214,968
	1032	Econ Trail (Lk Underhill-SR50)	11,584,134	4,855,186	400,000	0	0	0	0	0	16,839,320
	1343	Econ Trail (Lk Underhill-SR50)	0	502,826	0	0	0	0	0	0	502,826
		Unit Subtotal	**41,200,927**	**21,099,004**	**400,000**	**0**	**0**	**0**	**0**	**0**	**62,699,930**
5027	1023	INVEST - TX Ave (Oak Rdg-Holden)	49,636	37,889	0	0	0	0	0	0	87,525
	1034	Texas Ave (Oak Rdg-Holden)	3,293,325	2,110,585	0	0	0	0	0	48,300,000	53,703,910
		Unit Subtotal	**3,342,961**	**2,148,474**	**0**	**0**	**0**	**0**	**0**	**48,300,000**	**53,791,435**
5029	1003	Valencia Col Ln(Grod-Econ)	182,485	1,037,410	0	0	0	0	0	0	1,219,895
	1032	Valencia Col Ln(Grod-Econ)	0	0	0	0	0	0	0	16,500,000	16,500,000
		Unit Subtotal	**182,485**	**1,037,410**	**0**	**0**	**0**	**0**	**0**	**16,500,000**	**17,719,895**
5036	1034	CR 545 Widening - Village I to H	16,650	0	2,102,042	0	0	0	0	0	2,118,692
	1331	CR 545 Widening - Village I to H	0	3,245,340	0	0	0	0	0	0	3,245,340
		Unit Subtotal	**16,650**	**3,245,340**	**2,102,042**	**0**	**0**	**0**	**0**	**0**	**5,364,032**
5037	1034	Flemings Road Improvements	14,550	332,116	0	0	0	0	0	0	346,666
	1454	Flemings Road Improvements	1,785,088	48,259	0	0	0	0	0	0	1,833,347
		Unit Subtotal	**1,799,638**	**380,375**	**0**	**0**	**0**	**0**	**0**	**0**	**2,180,013**
5055	1031	CR 545 (Tilden-SR50)	498,340	232,708	0	0	0	0	0	0	731,048
		Unit Subtotal	**498,340**	**232,708**	**0**	**0**	**0**	**0**	**0**	**0**	**731,048**
5056	1301	FDOT St Lighting & Lndscp	295,868	2,618,980	4,634,825	0	0	0	0	0	7,549,673
		Unit Subtotal	**295,868**	**2,618,980**	**4,634,825**	**0**	**0**	**0**	**0**	**0**	**7,549,673**
5059	1003	Woodbury Road	6,400	1,109,000	0	0	0	0	0	0	1,115,400
	1032	Woodbury Road	0	14,999	1,000,000	2,000,000	5,000,000	9,000,000	0	34,000,000	51,014,999
	1325	Woodbury Road	1,291,662	587,071	0	0	0	0	0	0	1,878,733
		Unit Subtotal	**1,298,062**	**1,711,070**	**1,000,000**	**2,000,000**	**5,000,000**	**9,000,000**	**0**	**34,000,000**	**54,009,132**
5060	1034	New Independence Parkway	322,463	7,177,537	0	0	0	0	0	0	7,500,000
		Unit Subtotal	**322,463**	**7,177,537**	**0**	**0**	**0**	**0**	**0**	**0**	**7,500,000**
5064	1033	Innovation Way S(417-528)	0	0	150,000	3,430,000	7,690,325	2,400,000	0	875,000	14,545,325
	1332	Innovation Way S(417-528)	586,323	502,331	0	0	0	0	0	0	1,088,654

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**586,323**	**502,331**	**150,000**	**3,430,000**	**7,690,325**	**2,400,000**	**0**	**875,000**	**15,633,979**
5068	1034	Reams Road (Fiquette-CR535)	0	0	0	0	0	53,000	0	0	53,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**53,000**	**0**	**0**	**53,000**
5070	1246	I-Drive Transit Lanes	659,743	1,638,364	175,000	1,200,000	10,200,000	10,900,000	7,663,693	0	32,436,800
		Unit Subtotal	**659,743**	**1,638,364**	**175,000**	**1,200,000**	**10,200,000**	**10,900,000**	**7,663,693**	**0**	**32,436,800**
5081	1246	Tangelo Pk Pedestrian Traffic Calming	50,000	300,000	300,000	50,000	50,000	50,000	50,000	0	850,000
		Unit Subtotal	**50,000**	**300,000**	**300,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**850,000**
5085	1033	Boggy Creek Rd	8,983,943	324,202	0	0	0	0	0	0	9,308,145
	1321	Boggy Creek Rd	2,487,874	8,980	0	0	0	0	0	0	2,496,853
		Unit Subtotal	**11,471,817**	**333,182**	**0**	**0**	**0**	**0**	**0**	**0**	**11,804,998**
5089	1246	Destination Parkway	0	470,000	120,000	100,000	0	0	0	0	690,000
		Unit Subtotal	**0**	**470,000**	**120,000**	**100,000**	**0**	**0**	**0**	**0**	**690,000**
5090	1023	INVEST - Lk Uhill (Chickasaw-Rouse)	150	804,425	700,000	2,000,000	7,900,000	13,310,937	4,450,000	3,319,126	32,484,638
	1032	Lk Uhill (Chickasaw-Rouse)	0	0	0	0	0	4,889,063	5,445,872	56,950,000	67,284,935
	1312	Lk Uhill (Chickasaw-Rouse)	0	1,255,904	15,425	0	0	0	0	0	1,271,329
		Unit Subtotal	**150**	**2,060,329**	**715,425**	**2,000,000**	**7,900,000**	**18,200,000**	**9,895,872**	**60,269,126**	**101,040,902**
5095	1246	Pedestrian Enhancements	4,837,010	1,659,727	5,200,000	6,807,500	1,100,000	1,132,753	1,000,000	0	21,736,992
		Unit Subtotal	**4,837,010**	**1,659,727**	**5,200,000**	**6,807,500**	**1,100,000**	**1,132,753**	**1,000,000**	**0**	**21,736,992**
5115	1023	Legacy - Lake Underhill(Dean-Rouse)	127,090	304,559	0	0	0	0	0	0	431,649
		Unit Subtotal	**127,090**	**304,559**	**0**	**0**	**0**	**0**	**0**	**0**	**431,649**
5121	1023	Legacy - Texas Ave	5,363,596	1,322,609	0	0	0	0	0	0	6,686,206
		Unit Subtotal	**5,363,596**	**1,322,609**	**0**	**0**	**0**	**0**	**0**	**0**	**6,686,206**
5137	1002	Pine Hills Pedestrian Safety Project	6,267,234	11,647,408	0	0	0	0	0	0	17,914,641
	1003	Pine Hills Pedestrian Safety Project	8,326,720	11,305,074	0	0	0	0	0	0	19,631,794
		Unit Subtotal	**14,593,954**	**22,952,482**	**0**	**0**	**0**	**0**	**0**	**0**	**37,546,435**
5139	1003	INVEST - Reams (Summerlk-Taborfld)	0	0	0	2,868,609	24,900,000	3,800,084	0	0	31,568,693
	1023	INVEST - Reams (Summerlk-Taborfld)	2,275,719	15,731,129	0	5,198,585	100,000	694,958	0	0	24,000,390
	1034	Reams (Summerlk-Taborfld)	5,618,092	16,145,572	24,000,000	19,932,806	0	5,198,585	0	0	70,895,056
	1304	Reams (Summerlk-Taborfld)	1,682,408	1,240,877	4,496	0	0	0	0	0	2,927,781
		Unit Subtotal	**9,576,219**	**33,117,578**	**24,004,496**	**28,000,000**	**25,000,000**	**9,693,627**	**0**	**0**	**129,391,920**
5140	1023	INVEST - Ficquette (Summerlk-Overst)	1,476,293	14,207,719	12,489,510	0	0	0	0	0	28,173,521
	1034	Ficquette (Summerlk-Overst)	8,864,294	287,117	14,710,490	9,567,194	0	0	0	0	33,429,094

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
	1307	Ficquette (Summerlk-Overst)	494,075	970,037	6,199	0	0	0	0	0	1,470,312
		Unit Subtotal	**10,834,662**	**15,464,873**	**27,206,199**	**9,567,194**	**0**	**0**	**0**	**0**	**63,072,927**
5141	1023	INVEST - EOC Transport Needs	527,566	0	13,358,354	0	0	0	0	0	13,885,920
		Unit Subtotal	**527,566**	**0**	**13,358,354**	**0**	**0**	**0**	**0**	**0**	**13,885,920**
5142	1023	INVEST - Intersections & Ped Safety	11,254,084	364,654	0	0	0	0	0	0	11,618,738
	1327	Intersections & Ped Safety	49,958	515,584	0	0	0	0	0	0	565,542
		Unit Subtotal	**11,304,042**	**880,238**	**0**	**0**	**0**	**0**	**0**	**0**	**12,184,280**
5143	1002	Median Tree Program	3,662,896	854,487	320,000	214,000	0	0	0	0	5,051,384
	1029	Median Tree Program	1,702,903	1,149,015	440,000	190,000	0	0	0	0	3,481,918
		Unit Subtotal	**5,365,799**	**2,003,502**	**760,000**	**404,000**	**0**	**0**	**0**	**0**	**8,533,302**
5145	1002	Oak Ridge Pedestrian Safety	3,645,609	56,458	0	0	0	0	0	0	3,702,067
	1003	Oak Ridge Pedestrian Safety	8,807,215	49,016	0	0	0	0	0	0	8,856,231
		Unit Subtotal	**12,452,823**	**105,474**	**0**	**0**	**0**	**0**	**0**	**0**	**12,558,298**
5148	1003	East Streets Drainage Imp Sec 2	537,848	77,985	0	0	0	0	0	0	615,833
	5896	East Streets Drainage Imp Sec 2	268,620	3,791,381	0	0	0	0	0	0	4,060,001
		Unit Subtotal	**806,468**	**3,869,366**	**0**	**0**	**0**	**0**	**0**	**0**	**4,675,834**
5154	1034	Avalon Rd/CR545 (US 192 to Hartzog Rd)	17,550	0	0	0	0	5,397,958	7,500,000	0	12,915,508
	1331	Avalon Rd/CR545 (US 192 to Hartzog Rd)	0	1,400,000	800,000	246,783	3,200,000	5,502,042	0	0	11,148,825
	1339	Avalon Rd/CR545 (US 192 to Hartzog Rd)	411,430	1,843,608	1,725,326	253,217	0	0	0	0	4,233,581
		Unit Subtotal	**428,980**	**3,243,608**	**2,525,326**	**500,000**	**3,200,000**	**10,900,000**	**7,500,000**	**0**	**28,297,914**
5155	1003	Tiny Rd (Bridgewater Crossing Bv t Tilden Rd)	549,975	1,100,001	300,000	2,430,000	0	0	0	35,110,874	39,490,850
		Unit Subtotal	**549,975**	**1,100,001**	**300,000**	**2,430,000**	**0**	**0**	**0**	**35,110,874**	**39,490,850**
5156	1003	University Blvd (Goldenrod Rd to SR 436)	583,552	647,445	4,540,000	3,713,512	0	0	0	0	9,484,509
	1309	University Blvd (Goldenrod Rd to SR 436)	0	26,703	0	0	0	0	0	0	26,703
	1342	University Blvd (Goldenrod Rd to SR 436)	44,157	320,960	3,791	0	0	0	0	0	368,908
		Unit Subtotal	**627,709**	**995,108**	**4,543,791**	**3,713,512**	**0**	**0**	**0**	**0**	**9,880,120**
5160	1246	Tradeshow Blvd Imprv	897,939	6,957,209	5,700,000	16,000,000	14,400,000	4,400,000	0	0	48,355,148
		Unit Subtotal	**897,939**	**6,957,209**	**5,700,000**	**16,000,000**	**14,400,000**	**4,400,000**	**0**	**0**	**48,355,148**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
7374	7538	LAP - Alafaya Trail & Corp Blvd	2,503,257	68,595	0	0	0	0	0	0	2,571,852
		Unit Subtotal	**2,503,257**	**68,595**	**0**	**0**	**0**	**0**	**0**	**0**	**2,571,852**
7375	7532	LAP Powers Drive	128,054	2,036,789	0	0	0	0	0	0	2,164,842
		Unit Subtotal	**128,054**	**2,036,789**	**0**	**0**	**0**	**0**	**0**	**0**	**2,164,842**
7377	1003	Rock Springs Road	0	0	67,000	657,000	0	0	0	0	724,000
	7543	LAP - Rock Springs Road	0	653,321	0	0	0	0	0	0	653,321
		Unit Subtotal	**0**	**653,321**	**67,000**	**657,000**	**0**	**0**	**0**	**0**	**1,377,321**
		Engineering Subtotal	**204,757,688**	**342,867,914**	**170,041,783**	**122,688,613**	**122,070,125**	**117,506,326**	**56,797,111**	**564,287,966**	**1,701,017,521**
Roads & Drainage											
2912	1004	Bridge Maintenance and Repairs	5,701,829	6,716,929	10,310,000	8,115,000	10,084,000	6,600,000	6,600,000	30,000,000	84,127,758
		Unit Subtotal	**5,701,829**	**6,716,929**	**10,310,000**	**8,115,000**	**10,084,000**	**6,600,000**	**6,600,000**	**30,000,000**	**84,127,758**
2947	1004	MTNC Yards Improvements	1,125,431	5,338,874	200,000	2,000,000	2,000,000	2,000,000	2,000,000	5,000,000	19,664,305
		Unit Subtotal	**1,125,431**	**5,338,874**	**200,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**5,000,000**	**19,664,305**
2990	1003	Rehab Existing Rdwys CW	0	9,000,000	0	0	0	0	0	0	9,000,000
	1004	Rehab Existing Rdwys CW	115,345,203	35,945,942	43,862,692	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000	555,153,837
		Unit Subtotal	**115,345,203**	**44,945,942**	**43,862,692**	**40,000,000**	**40,000,000**	**40,000,000**	**40,000,000**	**200,000,000**	**564,153,837**
3010	1004	Drainage Rehab	12,292,988	10,343,057	6,000,000	6,500,000	6,000,000	6,000,000	6,000,000	30,000,000	83,136,045
		Unit Subtotal	**12,292,988**	**10,343,057**	**6,000,000**	**6,500,000**	**6,000,000**	**6,000,000**	**6,000,000**	**30,000,000**	**83,136,045**
5086	1002	Railroad Crossing Replace	432,833	150,000	70,000	150,000	150,000	150,000	150,000	750,000	2,002,833
		Unit Subtotal	**432,833**	**150,000**	**70,000**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**2,002,833**
		Roads & Drainage Subtotal	**134,898,284**	**67,494,802**	**60,442,692**	**56,765,000**	**58,234,000**	**54,750,000**	**54,750,000**	**265,750,000**	**753,084,778**
Stormwater											
2753	1023	Land/Prim Water Syst	28,030,632	15,229,578	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	6,630,000	83,040,209
	5919	Orlo Vista/Westside Manor Flood Mitigation Project	0	2,506,371	0	0	0	0	0	0	2,506,371
	7586	Orlo Vista/Westside Manor Flood Phase 2.	17,315,231	711,536	0	0	0	0	0	0	18,026,767
		Unit Subtotal	**45,345,862**	**18,447,485**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**103,573,347**
3087	1004	Stormwater Rehabilitation	2,849,007	1,547,947	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	11,596,955
	1142	Stormwater Rehabilitation	4,287,049	4,135,699	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	26,422,748
		Unit Subtotal	**7,136,056**	**5,683,646**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**4,200,000**	**38,019,703**
5092	1023	Pond Restoration/Rehab	1,670,895	682,054	750,000	750,000	750,000	750,000	750,000	750,000	6,852,949
	1142	Pond Restoration/Rehab	2,228,858	2,153,608	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,382,466

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**3,899,754**	**2,835,662**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**23,235,415**
8718a	7587	HMGP - Ian PW Bonnie Brook Drainage	0	449,715	0	0	0	0	0	0	449,715
		Unit Subtotal	**0**	**449,715**	**0**	**0**	**0**	**0**	**0**	**0**	**449,715**
		Stormwater Subtotal	**56,381,672**	**27,416,508**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**13,580,000**	**165,278,180**
Traffic											
2720	1004	Signal Installation CW	13,327,431	12,801,647	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	59,129,078
	7535	LAP - Traffic Signal Cabinets Upgrade	606,599	79,502	0	0	0	0	0	0	686,101
	7541	LAP - Traffic Signal Cabinets Upgrade	0	5,346,065	0	0	0	0	0	0	5,346,065
	7542	LAP - Traffic Signal Cabinets Upgrade - Phase 2	0	5,059,587	0	0	0	0	0	0	5,059,587
		Unit Subtotal	**13,934,030**	**23,286,801**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**70,220,831**
2721	1002	Roadway Safety Traffic	3,363,702	6,565,207	3,000,000	2,000,000	0	0	0	0	14,928,909
		Unit Subtotal	**3,363,702**	**6,565,207**	**3,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**14,928,909**
2723	1004	Traffic Signal Structure Inspections	377,528	409,444	100,000	100,000	100,000	100,000	100,000	100,000	1,386,972
		Unit Subtotal	**377,528**	**409,444**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,386,972**
2724	1004	Intersections/Corridor Roadway Sustainability Improvements for SORAP	525,829	891,660	300,000	300,000	300,000	300,000	300,000	300,000	3,217,489
		Unit Subtotal	**525,829**	**891,660**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**3,217,489**
2725	1004	Vision Zero - Roadway/INTXNS/Pedestrian & Bike Safety	2,002,230	3,423,760	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	20,125,990
		Unit Subtotal	**2,002,230**	**3,423,760**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**2,450,000**	**20,125,990**
2729	1004	Traffic Calming Program	2,021,505	1,501,561	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,523,066
		Unit Subtotal	**2,021,505**	**1,501,561**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**9,523,066**
2739	1002	Traffic Signal Detection System	286,082	245,211	150,000	150,000	150,000	150,000	150,000	150,000	1,431,292
		Unit Subtotal	**286,082**	**245,211**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,431,292**
2742	1246	Int'l Drive Adaptive System	2,161,983	468,862	0	0	0	0	0	0	2,630,845
		Unit Subtotal	**2,161,983**	**468,862**	**0**	**0**	**0**	**0**	**0**	**0**	**2,630,845**
2745	1004	Automated School Zone Speed Enforcement	0	350,000	700,000	1,050,000	1,400,000	1,400,000	1,400,000	1,400,000	7,700,000
		Unit Subtotal	**0**	**350,000**	**700,000**	**1,050,000**	**1,400,000**	**1,400,000**	**1,400,000**	**1,400,000**	**7,700,000**
2851	1002	ADA Compliance Retrofit	7,295,876	4,093,455	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	35,389,332
		Unit Subtotal	**7,295,876**	**4,093,455**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**35,389,332**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
5088	1002	Roadway Signage Program	583,241	300,002	300,000	300,000	300,000	300,000	300,000	300,000	2,683,243
		Unit Subtotal	**583,241**	**300,002**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**2,683,243**
5133	1004	Speed Radar Sign	645,745	597,574	150,000	150,000	150,000	150,000	150,000	150,000	2,143,319
		Unit Subtotal	**645,745**	**597,574**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**2,143,319**
5146	1004	Traffic Signal Preventative Maint	4,079,480	2,574,111	950,000	950,000	950,000	950,000	950,000	950,000	12,353,591
		Unit Subtotal	**4,079,480**	**2,574,111**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**950,000**	**12,353,591**
5150	1004	Upgrade Multi-Lane School Zones	1,325,829	1,140,707	250,000	250,000	250,000	600,000	600,000	600,000	5,016,536
		Unit Subtotal	**1,325,829**	**1,140,707**	**250,000**	**250,000**	**250,000**	**600,000**	**600,000**	**600,000**	**5,016,536**
5151	1002	Miscellaneous Traffic Safety Projects	3,015,855	1,359,622	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,375,477
		Unit Subtotal	**3,015,855**	**1,359,622**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**10,375,477**
5152	1004	Traffic Fiber Asset Management	406,495	454,823	100,000	100,000	100,000	100,000	100,000	100,000	1,461,318
		Unit Subtotal	**406,495**	**454,823**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,461,318**
5153	1004	Traffic Signal Cabinet Security	188,519	10,000	10,000	10,000	10,000	10,000	10,000	10,000	258,519
		Unit Subtotal	**188,519**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**258,519**
5157	1004	Battery Backup for Huts	217,326	471,472	100,000	100,000	100,000	100,000	100,000	100,000	1,288,798
		Unit Subtotal	**217,326**	**471,472**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,288,798**
5158	1004	Quiet Zone Expansion	1,467,259	214,048	100,000	100,000	100,000	100,000	100,000	100,000	2,281,307
		Unit Subtotal	**1,467,259**	**214,048**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**2,281,307**
5159	1004	ITS Communication Network Infrastructure	682,479	336,819	150,000	150,000	150,000	150,000	150,000	150,000	1,919,298
		Unit Subtotal	**682,479**	**336,819**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,919,298**
		Traffic Subtotal	**44,580,994**	**48,695,139**	**20,310,000**	**19,660,000**	**18,010,000**	**18,360,000**	**18,360,000**	**18,360,000**	**206,336,132**
		PUBLIC WORKS SUBTOTAL:	**440,618,638**	**486,474,363**	**264,374,475**	**212,693,613**	**211,894,125**	**204,196,326**	**143,487,111**	**861,977,966**	**2,825,716,611**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
Utilities											
Other											
1409	4420	Customer Info & Billing System	7,130,151	2,271,500	7,865,000	2,150,000	199,900	199,900	200,448	0	20,016,898
		Unit Subtotal	**7,130,151**	**2,271,500**	**7,865,000**	**2,150,000**	**199,900**	**199,900**	**200,448**	**0**	**20,016,898**
1410	4420	Presidents Drive Ops Center	0	0	100,000	50,000	50,000	50,000	50,000	0	300,000
		Unit Subtotal	**0**	**0**	**100,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**300,000**
1499	4420	MIS Network/Work Order Sys	2,935,068	1,298,087	4,141,087	993,802	991,087	991,087	993,802	0	12,344,021
		Unit Subtotal	**2,935,068**	**1,298,087**	**4,141,087**	**993,802**	**991,087**	**991,087**	**993,802**	**0**	**12,344,021**
1535	4420	GIS Migration	321,001	1,977,536	488,092	155,123	729,375	254,923	255,621	0	4,181,670
		Unit Subtotal	**321,001**	**1,977,536**	**488,092**	**155,123**	**729,375**	**254,923**	**255,621**	**0**	**4,181,670**
1543	4420	Utilities Administration Building Improv	68,496	3,249,452	2,503,297	150,000	150,000	150,000	150,000	750,000	7,171,244
		Unit Subtotal	**68,496**	**3,249,452**	**2,503,297**	**150,000**	**150,000**	**150,000**	**150,000**	**750,000**	**7,171,244**
1552	4420	Developer Built Projects	1,047	5,000	5,000	5,000	5,000	5,000	5,000	0	31,047
		Unit Subtotal	**1,047**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**31,047**
1556	4420	Utilities Security Imp	1,048,120	1,249,950	949,950	100,224	99,950	99,950	100,224	0	3,648,368
		Unit Subtotal	**1,048,120**	**1,249,950**	**949,950**	**100,224**	**99,950**	**99,950**	**100,224**	**0**	**3,648,368**
1558	4420	Eastern Operations Building	896,141	100	1,000,000	2,444,905	2,196,552	12,334,483	12,368,276	21,100,690	52,341,147
		Unit Subtotal	**896,141**	**100**	**1,000,000**	**2,444,905**	**2,196,552**	**12,334,483**	**12,368,276**	**21,100,690**	**52,341,147**
1560	4420	Developer Built Projects	11,227	5,000	5,000	5,000	5,000	5,000	5,000	0	41,227
		Unit Subtotal	**11,227**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**41,227**
1561	4420	Developer Built Projects	3,139,954	700,000	700,000	700,000	700,000	700,000	700,000	0	7,339,954
		Unit Subtotal	**3,139,954**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	**0**	**7,339,954**
		Other Subtotal	**15,551,205**	**10,756,625**	**17,757,426**	**6,754,054**	**5,126,864**	**14,790,343**	**14,828,371**	**21,850,690**	**107,415,576**
Solid Waste											
1061	4410	Porter Modifications	1,113,264	235,486	1,385,514	1,888,493	271,507	155,836	24,164	0	5,074,264
		Unit Subtotal	**1,113,264**	**235,486**	**1,385,514**	**1,888,493**	**271,507**	**155,836**	**24,164**	**0**	**5,074,264**
1065	4410	McLeod Rd TS Improvements	3,251,671	607,627	5,003,183	95,190	0	0	0	0	8,957,671
		Unit Subtotal	**3,251,671**	**607,627**	**5,003,183**	**95,190**	**0**	**0**	**0**	**0**	**8,957,671**
1069	4410	Ldfill-Admin Bldg	3,301,708	3,926,425	7,927,833	1,112,501	360,000	399,315	1,300,685	0	18,328,467
		Unit Subtotal	**3,301,708**	**3,926,425**	**7,927,833**	**1,112,501**	**360,000**	**399,315**	**1,300,685**	**0**	**18,328,467**
1083	4410	NW Transfer Station	0	2,806,844	0	0	2,806,844	663,156	16,861,268	17,838,732	40,976,844
		Unit Subtotal	**0**	**2,806,844**	**0**	**0**	**2,806,844**	**663,156**	**16,861,268**	**17,838,732**	**40,976,844**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1086	4410	Cell 7B/8 Closure & LT Care	1,602,447	1,020,611	8,920,611	522,037	520,611	520,611	522,037	0	13,628,965
		Unit Subtotal	**1,602,447**	**1,020,611**	**8,920,611**	**522,037**	**520,611**	**520,611**	**522,037**	**0**	**13,628,965**
1099	4410	Closure & LT Care Class III #1	739,585	229,828	229,828	230,458	229,828	229,828	230,458	0	2,119,813
		Unit Subtotal	**739,585**	**229,828**	**229,828**	**230,458**	**229,828**	**229,828**	**230,458**	**0**	**2,119,813**
1106	4410	Class 3 Waste Disposal Cell 2	407,001	394,776	7,924,776	1,650,597	299,776	299,776	300,597	0	11,277,299
		Unit Subtotal	**407,001**	**394,776**	**7,924,776**	**1,650,597**	**299,776**	**299,776**	**300,597**	**0**	**11,277,299**
1107	4410	Landfill Cell 11	41,186,617	2,750,000	15,838,900	9,571,100	0	0	0	0	69,346,617
		Unit Subtotal	**41,186,617**	**2,750,000**	**15,838,900**	**9,571,100**	**0**	**0**	**0**	**0**	**69,346,617**
1108	4410	Landfill Cell 12	0	0	0	1,640,000	3,160,000	20,855,580	22,368,420	0	48,024,000
		Unit Subtotal	**0**	**0**	**0**	**1,640,000**	**3,160,000**	**20,855,580**	**22,368,420**	**0**	**48,024,000**
1109	4410	Closure & LT Care Landfill Cells 9-12	1,781,911	11,851,100	36,377,626	19,401,369	23,049,791	13,509,791	280,558	0	106,252,147
		Unit Subtotal	**1,781,911**	**11,851,100**	**36,377,626**	**19,401,369**	**23,049,791**	**13,509,791**	**280,558**	**0**	**106,252,147**
1112	4410	Central Expansion Area	0	1,116,267	1,119,334	1,122,400	1,119,333	3,632,666	3,952,800	69,737,200	81,800,000
		Unit Subtotal	**0**	**1,116,267**	**1,119,334**	**1,122,400**	**1,119,333**	**3,632,666**	**3,952,800**	**69,737,200**	**81,800,000**
		Solid Waste Subtotal	**53,384,205**	**24,938,964**	**84,727,605**	**37,234,145**	**31,817,690**	**40,266,559**	**45,840,987**	**87,575,932**	**405,786,087**
Water											
1450	4420	Eastern Water Trans Imp	3,415,590	3,343,260	262,002	1,262,069	1,258,621	1,258,621	996,552	4,659,335	16,456,050
		Unit Subtotal	**3,415,590**	**3,343,260**	**262,002**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**4,659,335**	**16,456,050**
1463	4420	Western Water Trans Imp	0	0	0	0	0	291,410	163,590	3,300,000	3,755,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**291,410**	**163,590**	**3,300,000**	**3,755,000**
1474	4420	New Meter Installation	11,256,606	6,281,148	3,904,918	4,854,724	5,000,366	5,150,376	5,304,888	0	41,753,026
		Unit Subtotal	**11,256,606**	**6,281,148**	**3,904,918**	**4,854,724**	**5,000,366**	**5,150,376**	**5,304,888**	**0**	**41,753,026**
1482	4420	Transportation Related Water	10,571,867	15,411,172	15,616,139	13,938,054	17,665,068	18,121,338	15,999,960	17,307,340	124,630,937
	7545	Transportation Related Water	0	204,579	0	0	0	0	0	0	204,579
		Unit Subtotal	**10,571,867**	**15,615,751**	**15,616,139**	**13,938,054**	**17,665,068**	**18,121,338**	**15,999,960**	**17,307,340**	**124,835,516**
1498	4420	Southern Reg Wellfield & Wtr Pl	3,177,665	1,743,894	2,566,946	3,997,029	3,759,625	4,984,138	4,997,793	7,564,966	32,792,057
		Unit Subtotal	**3,177,665**	**1,743,894**	**2,566,946**	**3,997,029**	**3,759,625**	**4,984,138**	**4,997,793**	**7,564,966**	**32,792,057**
1506	4420	Horizons West Transmission Sys	13,654,123	3,000,010	224,138	1,262,069	1,258,621	1,258,621	996,552	0	21,654,134
		Unit Subtotal	**13,654,123**	**3,000,010**	**224,138**	**1,262,069**	**1,258,621**	**1,258,621**	**996,552**	**0**	**21,654,134**
1508	4420	South Water Transmission Imp	6,368,350	90,020	0	0	0	0	0	0	6,458,371
		Unit Subtotal	**6,368,350**	**90,020**	**0**	**0**	**0**	**0**	**0**	**0**	**6,458,371**
1532	4420	W Reg Water Treat Fac Ph III	6,502,786	2,816,054	2,155,154	348,928	11,510,725	11,340,290	11,224,000	27,358,667	73,256,604

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
		Unit Subtotal	**6,502,786**	**2,816,054**	**2,155,154**	**348,928**	**11,510,725**	**11,340,290**	**11,224,000**	**27,358,667**	**73,256,604**
1533	4420	Water Renewal & Replacements	858,567	699,353	199,900	200,448	199,900	199,900	200,448	0	2,558,516
		Unit Subtotal	**858,567**	**699,353**	**199,900**	**200,448**	**199,900**	**199,900**	**200,448**	**0**	**2,558,516**
1544	4420	Water SCADA & Security Imp	8,782,870	7,503,501	3,348,990	4,834,110	3,723,767	0	0	0	28,193,237
		Unit Subtotal	**8,782,870**	**7,503,501**	**3,348,990**	**4,834,110**	**3,723,767**	**0**	**0**	**0**	**28,193,237**
1550	4420	Alternate Regional Water Supply	20,264,163	13,170,729	14,300,000	9,000,000	13,200,000	10,300,000	12,300,000	151,000,000	243,534,892
		Unit Subtotal	**20,264,163**	**13,170,729**	**14,300,000**	**9,000,000**	**13,200,000**	**10,300,000**	**12,300,000**	**151,000,000**	**243,534,892**
1553	4420	Water Distribution Mods 2	1,774,941	985,455	3,133,695	8,346,565	6,429,948	2,439,726	0	0	23,110,330
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	133,865	666,135	0	0	0	0	0	0	800,000
		Unit Subtotal	**1,908,807**	**1,651,590**	**3,133,695**	**8,346,565**	**6,429,948**	**2,439,726**	**0**	**0**	**23,910,330**
1554	4420	Eastern Regional Wsf Phase 3	10,445,464	4,478,361	9,792,838	14,364,153	18,014,884	18,523,750	1,065,750	4,400,000	81,085,200
		Unit Subtotal	**10,445,464**	**4,478,361**	**9,792,838**	**14,364,153**	**18,014,884**	**18,523,750**	**1,065,750**	**4,400,000**	**81,085,200**
1557	4420	Southwest Water Supply Facility	1,386,968	5,373,227	1,753,974	7,134,760	10,672,900	116,963	0	0	26,438,792
		Unit Subtotal	**1,386,968**	**5,373,227**	**1,753,974**	**7,134,760**	**10,672,900**	**116,963**	**0**	**0**	**26,438,792**
1575	4420	Water Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1576	4420	Cross Connection Control Backflow Devices	4,267,440	1,469,853	1,970,006	1,924,472	2,095,006	2,310,006	2,774,472	0	16,811,255
		Unit Subtotal	**4,267,440**	**1,469,853**	**1,970,006**	**1,924,472**	**2,095,006**	**2,310,006**	**2,774,472**	**0**	**16,811,255**
		Water Subtotal	**102,861,263**	**67,535,780**	**59,528,551**	**71,768,053**	**95,089,282**	**76,594,990**	**56,324,677**	**215,590,308**	**745,292,906**
Water Reclamation											
1411	4420	South Svc Area Effluent Reuse	2,735,891	5,559,863	8,344,575	2,417,035	10,617,083	11,743,311	6,941,411	6,463,673	54,822,843
	8194	South Svc Area Effluent Reuse	0	5,000,000	0	0	0	0	0	0	5,000,000
		Unit Subtotal	**2,735,891**	**10,559,863**	**8,344,575**	**2,417,035**	**10,617,083**	**11,743,311**	**6,941,411**	**6,463,673**	**59,822,843**
1416	4420	Pump Station Monitors CW	18,888,527	6,842,071	829,230	1,618,794	1,973,808	0	0	0	30,152,430
		Unit Subtotal	**18,888,527**	**6,842,071**	**829,230**	**1,618,794**	**1,973,808**	**0**	**0**	**0**	**30,152,430**
1427	4420	Collect Rehab CW	31,436	1,122,466	649,487	0	0	0	0	0	1,803,390
		Unit Subtotal	**31,436**	**1,122,466**	**649,487**	**0**	**0**	**0**	**0**	**0**	**1,803,390**
1435	4420	NW Subreg PH III	7,557,453	1,531,209	14,339,796	27,872,801	13,427,467	46,773	667,808	6,832,192	72,275,500
		Unit Subtotal	**7,557,453**	**1,531,209**	**14,339,796**	**27,872,801**	**13,427,467**	**46,773**	**667,808**	**6,832,192**	**72,275,500**
1445	4420	SW Orange Effluent Disposal	7,229,020	3,924,010	3,132,688	2,073,831	2,068,165	2,068,165	2,073,831	24,238,710	46,808,421
		Unit Subtotal	**7,229,020**	**3,924,010**	**3,132,688**	**2,073,831**	**2,068,165**	**2,068,165**	**2,073,831**	**24,238,710**	**46,808,421**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1469	4420	Iron Bridge Interlocal Agreement	265,793	164,676	0	0	0	0	0	0	430,469
		Unit Subtotal	**265,793**	**164,676**	**0**	**0**	**0**	**0**	**0**	**0**	**430,469**
1483	4420	Eastern Wastewater Reuse	14,455,583	5,160,580	7,587,261	4,007,280	3,919,673	6,620,515	4,281,177	8,621,857	54,653,926
		Unit Subtotal	**14,455,583**	**5,160,580**	**7,587,261**	**4,007,280**	**3,919,673**	**6,620,515**	**4,281,177**	**8,621,857**	**54,653,926**
1500	4420	Collections Rehab	22,616,094	11,573,898	5,367,931	5,207,150	5,969,287	7,762,793	10,736,761	17,244,387	86,478,302
		Unit Subtotal	**22,616,094**	**11,573,898**	**5,367,931**	**5,207,150**	**5,969,287**	**7,762,793**	**10,736,761**	**17,244,387**	**86,478,302**
1502	4420	Pumping Rehab II	3,484,698	4,148,832	91,293	37,377	1,568,956	2,000,833	889,521	673,356	12,894,866
		Unit Subtotal	**3,484,698**	**4,148,832**	**91,293**	**37,377**	**1,568,956**	**2,000,833**	**889,521**	**673,356**	**12,894,866**
1503	4420	Pumping Rehab III	12,897,269	3,144,689	1,046,824	2,137,530	1,002,176	1,446,045	667,161	6,170,191	28,511,886
		Unit Subtotal	**12,897,269**	**3,144,689**	**1,046,824**	**2,137,530**	**1,002,176**	**1,446,045**	**667,161**	**6,170,191**	**28,511,886**
1504	4420	Trans Related Wastewater	12,148,872	18,053,155	14,773,629	14,592,067	16,352,610	12,703,286	11,014,155	8,841,364	108,479,138
	7545	Trans Related Wastewater	0	196,810	0	0	0	0	0	0	196,810
		Unit Subtotal	**12,148,872**	**18,249,965**	**14,773,629**	**14,592,067**	**16,352,610**	**12,703,286**	**11,014,155**	**8,841,364**	**108,675,948**
1505	4420	Septic Tank Retrofit	22,588,482	15,652,245	10,178,139	14,488,560	4,166,828	1	1	0	67,074,256
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	6,859,987	24,608,203	0	0	0	0	0	0	31,468,190
	8169	Pine Hills Nghbhd Improv. Distr. Septic to Sewer Retrofit	1,068,930	2,148,573	0	0	0	0	0	0	3,217,503
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	90,201	11,109,800	0	0	0	0	0	0	11,200,001
		Unit Subtotal	**30,607,599**	**53,518,821**	**10,178,139**	**14,488,560**	**4,166,828**	**1**	**1**	**0**	**112,959,950**
1507	4420	Horizons West Wastewater Sys	81,133,829	381,873	49,863	50,000	25,273	0	100,000	2,850,000	84,590,837
		Unit Subtotal	**81,133,829**	**381,873**	**49,863**	**50,000**	**25,273**	**0**	**100,000**	**2,850,000**	**84,590,837**
1509	4420	Southern Wastewater Collect	184,980	166,604	3,004,148	1,458,781	1,603,766	2,056,453	2,281,645	3,116,577	13,872,954
		Unit Subtotal	**184,980**	**166,604**	**3,004,148**	**1,458,781**	**1,603,766**	**2,056,453**	**2,281,645**	**3,116,577**	**13,872,954**
1510	4420	Eastern Wastewater Collect	4,964,963	9,323,933	13,408,125	9,113,480	7,054,153	7,554,153	2,632,101	2,305,894	56,356,802
		Unit Subtotal	**4,964,963**	**9,323,933**	**13,408,125**	**9,113,480**	**7,054,153**	**7,554,153**	**2,632,101**	**2,305,894**	**56,356,802**
1511	4420	Northwest Wastewater Collect	0	0	0	0	0	241,154	133,846	3,000,000	3,375,000
		Unit Subtotal	**0**	**0**	**0**	**0**	**0**	**241,154**	**133,846**	**3,000,000**	**3,375,000**
1536	4420	Capital Reuse Meter Install	2,552,051	1,759,141	1,209,860	1,506,797	1,552,002	1,598,561	1,646,518	0	11,824,930
		Unit Subtotal	**2,552,051**	**1,759,141**	**1,209,860**	**1,506,797**	**1,552,002**	**1,598,561**	**1,646,518**	**0**	**11,824,930**
1538	4420	Eastern Wtr Reclamation Exp	60,342,146	43,973,291	10,648,650	8,878,048	2,447,123	10,067,361	33,711,806	65,233,333	235,301,758
		Unit Subtotal	**60,342,146**	**43,973,291**	**10,648,650**	**8,878,048**	**2,447,123**	**10,067,361**	**33,711,806**	**65,233,333**	**235,301,758**

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

Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
1539	4420	Force Main Rehab	31,943,690	16,107,456	8,871,348	22,344,381	23,665,354	19,318,725	13,889,775	26,359,732	162,500,460
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	236,314	3,606,176	0	0	0	0	0	0	3,842,490
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Force Main Rehab	13,007	630,495	0	0	0	0	0	0	643,502
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	31,288	1,968,711	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**32,224,300**	**22,312,838**	**8,871,348**	**22,344,381**	**23,665,354**	**19,318,725**	**13,889,775**	**26,359,732**	**168,986,451**
1542	4420	Southwest Svc Area Reuse	3,287,981	1,660,588	6,235,713	12,567,391	8,049,342	2,405,318	515,158	682,824	35,404,314
		Unit Subtotal	**3,287,981**	**1,660,588**	**6,235,713**	**12,567,391**	**8,049,342**	**2,405,318**	**515,158**	**682,824**	**35,404,314**
1555	4420	South WRF Ph V	70,287,339	26,891,908	11,517,845	72,409,741	77,037,037	66,370,370	6,301,370	0	330,815,609
		Unit Subtotal	**70,287,339**	**26,891,908**	**11,517,845**	**72,409,741**	**77,037,037**	**66,370,370**	**6,301,370**	**0**	**330,815,609**
1559	4420	Pumping Rehab IV	18,165,235	11,665,809	16,505,434	20,690,371	19,578,128	27,576,802	24,946,796	37,886,190	177,014,765
	5921	CDBG-Mitigation Program Pump Station 3000	0	2,726,000	0	0	0	0	0	0	2,726,000
	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	656,258	3,244,111	0	0	0	0	0	0	3,900,369
	8169	Pine Hills Neighborhood Improvement District Septic to Sewer Retrofit Pumping Rehab IV	8,671	420,331	0	0	0	0	0	0	429,002
	8172	Wekiwa Springs Septic to Sewer Program - Phase 7	40,846	1,959,153	0	0	0	0	0	0	1,999,999
		Unit Subtotal	**18,871,010**	**20,015,404**	**16,505,434**	**20,690,371**	**19,578,128**	**27,576,802**	**24,946,796**	**37,886,190**	**186,070,135**
1571	4420	Gravity Main Improvements	0	299,178	300,000	300,822	300,000	300,000	300,000	0	1,800,000
		Unit Subtotal	**0**	**299,178**	**300,000**	**300,822**	**300,000**	**300,000**	**300,000**	**0**	**1,800,000**
1572	4420	Pump Station Improvements	8,498,290	2,879,622	2,498,531	2,505,377	2,498,531	2,498,531	2,505,377	0	23,884,260
		Unit Subtotal	**8,498,290**	**2,879,622**	**2,498,531**	**2,505,377**	**2,498,531**	**2,498,531**	**2,505,377**	**0**	**23,884,260**
1573	4420	Reclaimed Main Improvements	0	299,029	299,851	300,672	299,851	299,851	300,672	0	1,799,926
		Unit Subtotal	**0**	**299,029**	**299,851**	**300,672**	**299,851**	**299,851**	**300,672**	**0**	**1,799,926**
1574	4420	Force Main Improvements	2,347,057	1,446,551	1,524,608	1,528,785	1,524,608	1,524,608	1,526,045	0	11,422,263
		Unit Subtotal	**2,347,057**	**1,446,551**	**1,524,608**	**1,528,785**	**1,524,608**	**1,524,608**	**1,526,045**	**0**	**11,422,263**
1578	4420	Hamlin Water Reclamation Facility	1,560,498	4,923,842	1,470,535	42,711,000	48,414,643	48,414,643	46,159,714	0	193,654,875
		Unit Subtotal	**1,560,498**	**4,923,842**	**1,470,535**	**42,711,000**	**48,414,643**	**48,414,643**	**46,159,714**	**0**	**193,654,875**
8665	5896	ARP-RR Wekiwa Septic to Sewer (6.1)	6,084,135	411,375	0	0	0	0	0	0	6,495,510
		Unit Subtotal	**6,084,135**	**411,375**	**0**	**0**	**0**	**0**	**0**	**0**	**6,495,510**

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Unit	Fund	Project Name	* Prior Expenditures	Approved Budget FY 25-26	Adopted Budget FY 26-27	Proposed Budget FY 27-28	Proposed Budget FY 28-29	Proposed Budget FY 29-30	Proposed Budget FY 30-31	Proposed Budget Future	Total Project Cost
8689	8164	Wekiwa Springs Septic Tank Retrofit Ph 2-6	0	1,227,556	0	0	0	0	0	0	1,227,556
		Unit Subtotal	**0**	**1,227,556**	**0**	**0**	**0**	**0**	**0**	**0**	**1,227,556**
		Water Reclamation Subtotal	**425,256,815**	**257,913,813**	**143,885,364**	**270,818,071**	**255,115,864**	**234,618,252**	**174,222,649**	**220,520,280**	**1,982,351,111**
		UTILITIES SUBTOTAL:	**597,053,488**	**361,145,182**	**305,898,946**	**386,574,323**	**387,149,700**	**366,270,144**	**291,216,684**	**545,537,210**	**3,240,845,680**
		GRAND TOTAL:	**1,664,996,466**	**1,978,347,701**	**1,124,653,061**	**828,261,167**	**761,031,784**	**711,714,449**	**556,788,023**	**1,438,297,767**	**9,064,090,414**

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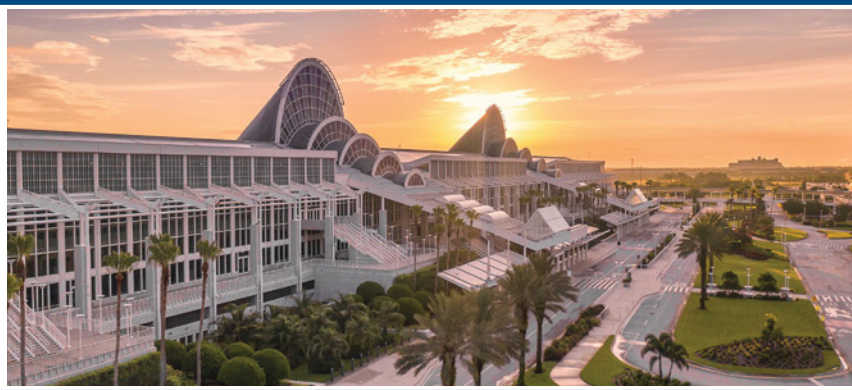
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REFLECTING BACK, LOOKING FORWARD

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