

INTRODUCTION

The Orange County Mayor and the Board of County Commissioners are pleased to present the proposed budget for fiscal year 2024-25, encompassing the period beginning October 1, 2024 and ending September 30, 2025. This is a brief overview of the Orange County budget.



The proposed budget for fiscal year 2025 reflects our collective commitment to **Building a Better Orange County Together**. With a proposed balanced budget of \$7.2 billion, we are ensuring the county's financial strength and investing in our community's prosperity and well-being. In this budget, we have purposefully allocated resources to address critical areas that are essential to ensuring the well-being of our residents by investing in affordable housing, preserving the environment, fueling economic development, strengthening public safety, improving transportation, expanding mental and behavioral health services, and enhancing children and family services programs. We will also develop a plan for expanding services to homeless people.

Orange County continues to receive Fitch's highest triple-A credit rating, a testament to our sound financial management and prudent decision-making. This rating reflects our firm commitment to fiscal responsibility and stability. Orange County's most important and largest single revenue source in this budget is property taxes, which are up 7.8%. According to the Property Appraiser's preliminary tax roll, we anticipate a countywide taxable value of \$219 billion, providing Orange County property tax proceeds of about \$969 million while having the 11th lowest countywide operating tax rate of 4.4347 in the State of Florida. In addition, we have the lowest operating tax rate among county populations with over one million residents. The county boasts a healthy general fund reserve of \$116 million or 7.7% of the overall fund. This healthy reserve enables the county to aggressively respond to economic challenges, as well as natural emergencies, such as hurricane response and recovery efforts.



We continue to invest in affordable housing recognizing it as a cornerstone of a thriving community, we have allocated \$16.1 million in the fiscal year 2025 budget bringing our investment in affordable and workforce housing to \$83.8 million over six years and a commitment of more than \$160 million over 10 years. We have been intentional in stimulating the building of more affordable and attainable housing through public-private partnerships. Today, more than 2,300 affordable housing units have been built or are under development.

This budget allocates resources to expand and improve services for mental health, early childhood development, youth empowerment, family support, and youth recreation. The Neighborhood Centers for Families (NCF), partners with community organizations by providing holistic, family-focused services to children. The NCF is budgeted at \$7.5 million for the fiscal year 2025. The Citizens Review Panel (CRP) is a 20-member volunteer board that recommends grant funding for small and large nonprofit

organizations that provide vital services to Orange County children, youth, and their families. CRP funding is budgeted at \$4.1 million for the fiscal year 2025.



In this budget, we have allocated significant resources to advance environmental initiatives that will enhance the quality of life for our community. Our Green PLACE program is one of the most impactful conservation initiatives in Florida. In 2021, the Board approved \$100 million to preserve our natural habitats. To date, we have acquired 24,000 acres and opened more than 18,000 acres to the public for recreation.

Tourism and Hospitality are the primary economic drivers in our community. In 2023, Orange County welcomed 74 million visitors which generated an economic impact of \$92.5 billion. Nearly 43% of the region's workforce is in the tourism industry. For more than 40 years, the Convention Center has helped fuel our local economy and boost tourism. According to a recent study, the Convention Center provides nearly \$4 billion in economic impact annually to the Central Florida economy. More than 28,000 workers are employed directly or indirectly by the Convention Center and an estimated 1,200 local businesses depend on the Center's events. The proposed Tourist Development Tax revenue budget for fiscal year 2025 is \$345 million.

One of the top priorities of any local government is public safety. Orange County is committed to ensuring the safety and well-being of our residents and we continue to dedicate a substantial amount of funding annually to protect our community. The



proposed fiscal year 2025 operating budget for the Sheriff's operations is \$373 million with 38 new positions, the Fire Rescue's operating budget is \$358 million with 35 new positions, and the Corrections operating budget is \$195 million. In total, \$926 million is committed to public safety and protecting our community. The County Commission has tentatively approved a Fire and EMS millage increase from 2.2437 to 2.8437 subject to final approval

by the County Commission in September. This will provide funding for building new fire stations, replacing aging infrastructure and apparatus, and establishing the capacity to maintain a competitive wage with surrounding fire departments.

After much discussion among the County Commission earlier this year, the Transportation Sales Tax initiative was suspended and is anticipated to be relaunched in 2026. In the interim, we have created an Accelerated Transportation Safety Program and established priority safety projects related to pedestrian, bicycle, and motorist safety, as well as transit enhancements. The County Commission allocated \$100 million over the next five years to advance these projects. The plan includes \$55 million for roadway lighting, sidewalks, transportation, and public safety and \$45 million for transit improvements.

The \$7.2 billion budget plan demonstrates fiscal prudence and provides a blueprint for service delivery. This budget highlights our commitment to **Building a Better Orange County Together**. Together, we reflect on our shared values and aspirations for a better, brighter future for Orange County.

BUDGET SUMMARY

Orange County

Fiscal Year 2024 - 25

CLASSIFICATION REVENUES:	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds
Ad Valorem Taxes	883,925,662	0	0	327,477,445
Other General Taxes	2,309,000	1,400,000	0	0
Permits and Fees	1,275,900	2,000,000	0	4,700,000
Shared Revenues	1,531,500	8,125,000	0	430,000
Grants	2,621,120	0	76,943,382	0
Service Charges	53,749,114	1,238,000	0	48,472,082
Fines and Forfeitures	1,293,575	5,108,500	0	0
Interest and Other	19,504,110	57,100	7,711,332	1,150,500
Total Revenues	966,209,981	17,928,600	84,654,714	382,230,027
Less: Statutory Deduction	-49,825,153	-896,430	0	-19,229,001
Net Revenues	916,384,828	17,032,170	84,654,714	363,001,026
NON-REVENUES				
Interfund Transfers	354,751,087	141,800,000	5,877,330	0
Bond / Loan Proceeds	0	0	0	0
Other Sources	30,300,000	0	0	2,350,000
Fund Balance	300,427,799	28,300,000	0	63,518,811
Total Non-Revenues	685,478,886	170,100,000	5,877,330	65,868,811
TOTALS	1,601,863,714	187,132,170	90,532,044	428,869,837
EXPENDITURES/EXPENSES:				
Culture & Recreation	6,063,365	0	0	0
Economic Environment	92,183,269	0	42,523,024	0
General Government	404,559,575	0	0	0
Human Services	173,755,566	0	44,903,392	0
Internal Service	0	0	0	0
Physical Environment	18,586,182	12,059,629	200,000	0
Public Safety	622,029,209	0	572,492	368,649,124
Transportation	104,303,145	165,079,048	0	0
Total Expenditures/Expenses	1,421,480,311	177,138,677	88,198,908	368,649,124
Debt Service	0	0	0	0
Interfund Transfers	64,604,200	220,000	2,333,136	0
Reserves	115,779,203	9,773,493	0	60,220,713
Total Non-Expense Disbursements:	180,383,403	9,993,493	2,333,136	60,220,713
TOTALS	1,601,863,714	187,132,170	90,532,044	428,869,837

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

BUDGET SUMMARY

Orange County

Fiscal Year 2024 - 25

CLASSIFICATION REVENUES:	Unincorp. Tax District	Debt Service Funds	Capital Construction Funds	Other Revenue Funds
Ad Valorem Taxes	207,854,887	0	49,178,624	53,085,532
Other General Taxes	18,000,000	98,301,900	0	29,100,000
Permits and Fees	0	0	42,392,589	474,983,213
Shared Revenues	0	255,000,000	63,000,000	25,709,500
Grants	0	0	0	0
Service Charges	0	0	0	89,516,276
Fines and Forfeitures	0	0	0	2,754,000
Interest and Other	20,000	118,000	4,075,601	13,769,360
Total Revenues	225,874,887	353,419,900	158,646,814	688,917,881
Less: Statutory Deduction	-11,343,744	-17,670,995	-7,932,339	-34,446,312
Net Revenues	214,531,143	335,748,905	150,714,475	654,471,569
NON-REVENUES				
Interfund Transfers	74,670,669	0	5,000,000	98,009,486
Bond / Loan Proceeds	0	0	0	0
Other Sources	1,000,000	0	0	8,393
Fund Balance	7,139,000	475,669,000	485,806,001	446,033,865
Total Non-Revenues	82,809,669	475,669,000	490,806,001	544,051,744
TOTALS	297,340,812	811,417,905	641,520,476	1,198,523,313
EXPENDITURES/EXPENSES:				
Culture & Recreation	0	0	21,201,000	70,922,742
Economic Environment	0	0	3,700,000	33,157,018
General Government	0	371,856	74,013,925	23,538,743
Human Services	0	0	3,315,047	413,839,958
Internal Service	0	0	0	0
Physical Environment	0	0	6,460,303	110,896,204
Public Safety	0	0	47,434,000	90,238,161
Transportation	0	0	91,626,222	188,128,904
Total Expenditures/Expenses	0	371,856	247,750,497	930,721,730
Debt Service	0	27,632,901	0	0
Interfund Transfers	297,340,812	293,261,050	0	6,849,374
Reserves	0	490,152,098	393,769,979	260,952,209
Total Non-Expense Disbursements:	297,340,812	811,046,049	393,769,979	267,801,583
TOTALS	297,340,812	811,417,905	641,520,476	1,198,523,313

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

BUDGET SUMMARY

Orange County

Fiscal Year 2024 - 25

CLASSIFICATION REVENUES:	Enterprise Funds	Internal Service Funds	Total
Ad Valorem Taxes	0	0	1,521,522,150
Other General Taxes	345,000,000	0	494,110,900
Permits and Fees	43,934,691	0	569,286,393
Shared Revenues	0	0	353,796,000
Grants	0	0	79,564,502
Service Charges	401,556,974	208,126,701	802,659,147
Fines and Forfeitures	177,744	0	9,333,819
Interest and Other	20,181,681	10,351,100	76,938,784
Total Revenues	810,851,090	218,477,801	3,907,211,695
Less: Statutory Deduction	-40,542,554	-517,555	-182,404,083
Net Revenues	770,308,536	217,960,246	3,724,807,612
NON-REVENUES			
Interfund Transfers	3,017,197	0	683,125,769
Bond / Loan Proceeds	105,000,000	0	105,000,000
Other Sources	0	0	33,658,393
Fund Balance	734,715,243	158,672,020	2,700,281,739
Total Non-Revenues	842,732,440	158,672,020	3,522,065,901
TOTALS	1,613,040,976	376,632,266	7,246,873,513
EXPENDITURES/EXPENSES:			
Culture & Recreation	14,000,000	0	112,187,107
Economic Environment	393,325,519	0	564,888,830
General Government	0	0	502,484,099
Human Services	0	0	635,813,963
Internal Service	0	300,875,831	300,875,831
Physical Environment	546,302,673	0	694,504,991
Public Safety	0	0	1,128,922,986
Transportation	0	0	549,137,319
Total Expenditures/Expenses	953,628,192	300,875,831	4,488,815,126
Debt Service	86,205,493	0	113,838,394
Interfund Transfers	18,517,197	0	683,125,769
Reserves	554,690,094	75,756,435	1,961,094,224
Total Non-Expense Disbursements:	659,412,784	75,756,435	2,758,058,387
TOTALS	1,613,040,976	376,632,266	7,246,873,513

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

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 1,492,951 based on 2023 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 third largest convention facility in the country. More than 28,000 workers are employed directly or indirectly by the Convention Center and an estimated 1,200 local businesses depend on the Center's events. In 2023, Orange County welcomed 74 million visitors generating an \$92.5 billion in economic impact. Approximately 43% of the region's workforce works in tourism. Orange County is home to seven (7) of the ten (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, Orlando Regional Healthcare, 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 Board of 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.

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.

The Board of County Commissioners (BCC) consists of the Mayor and six (6) 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."
- Establish the new position of Chief Technology Officer.

- Ensure Adequate Technology Infrastructure.

CUSTOMER SERVICE & BUSINESS DEVELOPMENT TASK FORCE

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

SUSTAINABILITY & SMART GROWTH TASK FORCE

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

BUILDING A COMMUNITY THAT WORKS FOR EVERYONE TASK FORCE

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

FISCAL POLICY STATEMENT

Orange County has an important responsibility to its citizens to correctly account for public funds, to manage municipal finances wisely, and to plan for adequate funding of services desired by the public. Orange County shall collect public funds through taxes, fees, borrowing, and other legal means to provide for the needs and desires of its citizens. Orange County shall establish and maintain sound financial and budgeting systems to accurately account for all public funds collected and expended for the public good. Orange County shall establish sound fiscal policies and procedures that comply with all applicable state and federal laws.

Annual Budget: The annual operating budget prepared by the County Mayor and approved by the Board of County Commissioners is the basis for all expenditures necessary for conducting daily county business. The budget is a fund budget structured to provide departmental appropriations in conformance with Florida Statutes Chapter 129 and the Uniform Accounting System prescribed by the Florida Department of Financial Services and Generally Accepted Accounting Principles (GAAP) for governments. Orange County shall operate under a unified and uniform budget system. The County Administrator shall be responsible for developing appropriate budgetary procedures consistent with Florida Statutes, which shall be followed by all departments or divisions submitting budgets to the Board of County Commissioners for approval.

Capital Improvement Program and Budget: The Orange County capital improvements program shall include any expenditure for the acquisition, construction, installation and/or renovation of facilities that are expected to be in service for at least 10 years, and have a value in excess of \$25,000. Capital projects are relatively large in scale, nonrecurring projects that may require multi-year financing. The capital improvement budget may have large fluctuations from year-to-year due to project schedules. Revenues for capital projects come from diverse sources, including long-term bonds, impact fees, taxes, and grants.

The Capital Improvements Program and Budget provide the means through which Orange County Government takes a planned and programmed approach to utilize its financial resources in the most responsible and efficient manner in order to meet the service and facility needs of Orange County. All Orange County capital improvements will be made substantially in accordance with the adopted Capital Improvements Program, and as outlined in the Growth Management Policy. A five-year plan for capital improvements will be developed and updated annually. Orange County will enact an annual capital budget based on the five-year capital improvements plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections. The Office of Management and Budget will coordinate development of the capital improvement budget and development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts. Orange County will finance only those capital improvements that are consistent with the Capital Improvements Program and county priorities, and that have operating and maintenance costs included in operating budget forecasts. Orange County will attempt to maintain all assets at a level adequate to protect Orange County's capital investment, and to minimize future maintenance and replacement costs. The maintenance of existing assets is Orange County's primary capital expenditure consideration. Orange County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed. Orange County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval. Orange County will determine the least costly financing method for all new projects.

General Operating Budget: The County Mayor shall plan and prepare a balanced budget that conforms to the uniform classification of accounts as prescribed by the Florida Department of Financial Services. The budget shall include operating revenues that equal 95% of all receipts anticipated from all sources including taxes. The budget shall include provisions for balances brought forward, which shall equal total appropriations (expenditures) and reserves. The Office of Management and Budget, under the direction of the County Mayor, shall be responsible for the preparation and monitoring of the Annual County Budget and also for ensuring department compliance with this policy. It is unlawful for the county to expend or contract for the expenditures of more than the amount budgeted in any fund's annual appropriation for any fiscal year. An exception may be made for multi-year construction contracts where funding has been approved in the five-year Capital Improvements Program plan and sufficient monies are available in the current year's budget to meet the progress payments within the current fiscal year. The fiscal year of Orange County shall commence October 1 and end September 30 in accordance with Florida Statutes.

Reserves: Sound fiscal policy dictates some level of reserves for a governmental entity. Reserves serve the following purposes: ensures that funds are available to provide citizens with services and assistance following a natural disaster, such as a hurricane; debt service reserves are a mechanism that ensures there will be no interruption in bond payments should the county experience an unexpected dip in revenues. (These reserves are also required by bond covenants.); and, reserves are used for fiscal management, some because of legal requirements, and some simply to provide a safety net for unexpected expenses.

Budget Amendments and Transfers: Orange County's budgeting process must be dynamic and flexible enough to meet the changing needs of the departments and divisions throughout the fiscal year. A means must be provided through which these changing needs can be accommodated within the framework of applicable Florida Statutes and local ordinances and resolutions. Changes may be made to the budget at any time throughout the fiscal year and up to 60 days after fiscal year end or as permitted by Florida Statute in accordance with the procedures outlined in this regulation.

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

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

FINANCIAL STRUCTURE

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

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

- I. **Governmental Funds:** Governmental Funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are accounted for on a "spending" or current financial resources basis. Governmental Funds include the following five (5) fund types:
 1. The General Fund reflects all county revenues and expenditures that are not required to be accounted for in another fund. Most countywide activities are accounted for in this fund.
 2. Special Revenue Funds account for resources received from special sources, dedicated or restricted to specific uses.
 3. Debt Service Funds account for the accumulation of resources for, and the payment of, interest, principal, and other costs of debt.
 4. Capital Projects Funds account for the accumulation and use of resources for the acquisition of major buildings and other capital facilities where a specific project is designated or required.

5. Permanent Funds account for legally restricted resources where only the earnings and not principal, may be used for the benefit of the county or its citizenry.
- II. Proprietary Funds:** Proprietary Funds account for those external and internal business-type activities that are provided on a basis consistent with private enterprise. They are accounted for on a cost of service or "capital maintenance" basis. Proprietary Funds include the following two (2) fund types:
1. Enterprise Funds account for activities such as water and water reclamation services that are similar to those provided by private enterprise, and whose costs are paid from user charges or from revenue sources other than general governmental revenue. Orange County's Enterprise Funds consist of the Convention Center, Solid Waste System, and the Water Utilities System.
 2. Internal Service Funds account for operations in which the county provides itself with essential services, which would otherwise be purchased from commercial suppliers. The governmental departments using the services on a cost reimbursement basis pay costs of operating these funds. Orange County's Internal Service Funds consist of Risk Management, Fleet Management, and the Employee Benefits Fund for Medical Benefits.
- III. Fiduciary Funds:** Fiduciary Funds account for assets that do not belong to the county, but are under county control for administration. These funds are not available to support county programs. Fiduciary Funds include the following four (4) fund types:
1. Pension Trust Funds account for resources required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, or other employee benefit plans.
 2. Investment Trust Funds account for external investment pools where legally separate governments commingle or pool their resources in an investment portfolio for the benefit of all participants.
 3. Private-purpose Trust Funds account for assets held by the county in trust for administration, and for disbursement for specific purposes that are not properly reported in a Pension Trust or Investment Trust Fund
 4. Agency Funds account for assets belonging to others that are held in a custodial capacity pending disposition.

BUDGETARY BASIS

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

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

CAPITAL BUDGETING

Orange County maintains a Capital Improvement Program (CIP), which covers a five-year period. The Office of Management and Budget (OMB) determines the amount of funding available for capital projects. Proposed projects are prioritized and the available funds are allocated accordingly. The CIP projects detail is included in Section 16 of this document; the funding for these projects is also included in the budget within each appropriate department. Projects in the CIP for FY 2024-25 are funded through FY 2028-29 based on estimated revenues and projected annual project costs. Both estimated revenues and expenditures are subject to change, which may require adjustments to the five-year CIP plan.

Budgeted Fund Structure

Fund Type / Name	FY 2023 - 24 Budget as of 3/31/2024	FY 2024 - 25 Worksession Budget	FY 2024 - 25 Proposed Adjustments	FY 2024 - 25 Proposed Budget	Percent Change Over 3/31
I. General Fund and Sub Funds					
General Fund and Subfunds	\$1,548,899,635	\$1,600,515,996	\$1,347,718	\$1,601,863,714	3%
Total	\$1,548,899,635	\$1,600,515,996	\$1,347,718	\$1,601,863,714	3%
II. Special Revenue Funds					
Animal Services Trust Funds	\$415,907	\$360,000	\$0	\$360,000	-13%
I-Drive MSTU Funds	9,583,168	9,471,262	15,913	9,487,175	-1%
Parks Fund	86,755,004	90,263,115	55,186	90,318,301	4%
Water and Navigation Funds	21,373,761	21,581,672	2,421	21,584,093	1%
7000 Level (Federal) Grant - Funds	383,118,489	84,100,986	(323,530)	83,777,456	-78%
8000 Level (State) Grants - Funds	16,707,498	6,553,526	201,062	6,754,588	-60%
911 Fee	29,575,641	28,691,679	0	28,691,679	-3%
Air Pollution Control	1,580,407	1,909,464	(493,514)	1,415,950	-10%
Air Quality Improvement	655,528	513,487	0	513,487	-22%
Aquatic Weed (Non-Tax) Districts	554,921	557,701	0	557,701	1%
Aquatic Weed (Tax) Districts	8,450,776	8,542,895	(3,708)	8,539,187	1%
Building Safety	68,590,362	56,500,061	0	56,500,061	-18%
Conservation Trust and Subfunds	5,206,115	6,432,965	0	6,432,965	24%
Constitutional Gas Tax	71,855,430	32,176,650	21,200,000	53,376,650	-26%
County/City Pharmaceutical Settlement	1,240,348	1,055,344	0	1,055,344	-15%
Court Facilities	8,643,028	7,406,865	45,000	7,451,865	-14%
Court Technology	8,346,450	8,566,920	0	8,566,920	3%
Crime Prevention ORD 98-01	208,330	265,689	(101,389)	164,300	-21%
Cyber Safety	1,649	1,649	0	1,649	0%
Driver Education Safety Trust Fund	570,005	522,975	0	522,975	-8%
Drug Abuse Trust Fund	314,421	305,950	(50,000)	255,950	-19%
Energy Efficiency Renewable Energy & Conservation Fund	15,312	14,752	0	14,752	-4%
Inmate Commissary Fund	7,997,050	7,025,870	0	7,025,870	-12%
Intergovernmental Radio Communications Funds	2,497,583	2,249,250	(500,000)	1,749,250	-30%
International Drive CRA	171,969,196	172,046,071	0	172,046,071	0%
Juvenile Court Programs	298,778	274,586	0	274,586	-8%
Law Enf. Federal Forfeiture Funding	2,276,634	1,832,500	0	1,832,500	-20%
Law Enforce Educ-Corrections	1,046,035	987,630	0	987,630	-6%
Law Enforcement / Education Sheriff	886,552	870,750	0	870,750	-2%
Law Enforcement Justice Federal Forfeiture	2,017,188	1,892,304	0	1,892,304	-6%
Law Enforcement/Confiscated Prop	3,515,700	3,222,500	0	3,222,500	-8%
Law Library	261,725	214,225	0	214,225	-18%
Legal Aid Programs	1,477,397	1,521,719	0	1,521,719	3%
Local Court Programs	1,803,666	1,931,963	0	1,931,963	7%
Local Housing Asst (SHIP)	27,895,960	25,319,060	0	25,319,060	-9%
Local Option Gas Tax	111,690,710	62,683,250	9,200,000	71,883,250	-36%
Local Provider Participation Fund	286,033,115	286,033,115	0	286,033,115	0%

Fund Type / Name	FY 2023 - 24 Budget as of 3/31/2024	FY 2024 - 25 Worksession Budget	FY 2024 - 25 Proposed Adjustments	FY 2024 - 25 Proposed Budget	Percent Change Over 3/31
Mandatory Refuse Collection	102,338,441	113,396,333	0	113,396,333	11%
Municipal Service Districts	66,064,460	87,374,321	(15,814,633)	71,559,688	8%
OBT Comm Redev Area Trust Fund	5,767,244	6,501,277	1,042	6,502,319	13%
OC Fire Prot & EMS/MSTU	362,907,238	359,565,613	69,304,224	428,869,837	18%
Orange Blossom Trail NID 90-24	277,321	221,840	0	221,840	-20%
Pine Hills Local Govt NID	540,873	540,873	0	540,873	0%
Pollutant Storage Tank	43,350	43,350	0	43,350	0%
Recovery & Program Grants	6,240,769	0	0	0	-100%
Regional Pharmaceutical Settlement	12,048,931	8,930,993	0	8,930,993	-26%
School Impact Fees	123,547,500	123,547,500	0	123,547,500	0%
Special Tax MSTU	282,786,110	297,340,812	0	297,340,812	5%
Teen Court	826,373	804,750	0	804,750	-3%
Transportation Trust	205,393,590	187,132,170	0	187,132,170	-9%
Tree Replacement Trust	834,499	475,473	(115,603)	359,870	-57%
Total	\$2,515,046,538	\$2,119,775,705	\$82,622,471	\$2,202,398,176	-12%
III. Debt Service Funds					
Orange County Promissory Note Series 2010	\$245	\$0	\$0	\$0	-100%
Public Service Tax Bonds	196,013,075	201,165,005	5,000,000	206,165,005	5%
Sales Tax Trust Fund	663,260,417	605,252,900	0	605,252,900	-9%
Total	\$859,273,737	\$806,417,905	\$5,000,000	\$811,417,905	-6%
IV. Enterprise Funds					
Convention Center Funds	\$816,844,993	\$823,878,917	\$32,733,241	\$856,612,158	5%
Other Enterprise Funds	44,609,368	0	0	0	-100%
Solid Waste System	162,428,389	179,582,438	(7,771,062)	171,811,376	6%
Water Utilities System	643,534,814	590,281,203	(8,685,536)	581,595,667	-10%
Water Utilities System MSTUs	1,504,507	3,021,775	0	3,021,775	101%
Total	\$1,668,922,071	\$1,596,764,333	\$16,276,643	\$1,613,040,976	-3%
V. Internal Service Funds					
Employees Benefits	\$238,029,947	\$241,710,000	\$0	\$241,710,000	2%
Fleet Management Dept	30,610,593	25,787,268	300,000	26,087,268	-15%
Risk Management Program	109,428,924	108,834,998	0	108,834,998	-1%
Total	\$378,069,464	\$376,332,266	\$300,000	\$376,632,266	0%
VI. Capital Construction Funds					
Law Enforce Impact Fees	\$13,469,767	\$6,640,000	\$4,000,000	\$10,640,000	-21%
Fire Impact Fees	13,502,580	2,765,428	12,672,837	15,438,265	14%
Horizons West Village H Adequate Public Facility	546,308	546,308	0	546,308	0%
Lakeside Village Adequate Public Facility	132,837	132,837	0	132,837	0%
Misc Construction Projects	620,088,414	200,779,710	162,974,983	363,754,693	-41%
Parks & Recreation Impact Fees	59,754,909	38,972,818	0	38,972,818	-35%
Transportation - Deficient Segment Funds	38,776,155	41,297,586	(3,572,481)	37,725,105	-3%
Transportation Impact Fees	195,422,584	156,010,450	18,300,000	174,310,450	-11%
Total	\$941,693,554	\$447,145,137	\$194,375,339	\$641,520,476	-32%
Combined Total All Funds	\$7,911,904,999	\$6,946,951,342	\$299,922,171	\$7,246,873,513	-8%

MILLAGE SUMMARY
Fiscal Year 2024-2025

	Prior Millage	Current Year Rolled-Back	Current Year Adopted	Percent Change Over Rolled- Back	Percent Change FY 24 to FY 25
COUNTY-WIDE					
General Fund	4.0441	3.8172	4.0441	NA	0.00 %
Capital Projects Fund	0.2250	0.2329	0.2250	NA	0.00 %
Parks Fund	0.1656	0.1714	0.1656	NA	0.00 %
Total County-Wide	4.4347	4.2215	4.4347	5.05 %	0.00 %
Special Tax - MSTU					
Service Districts					
Cnty - Unincorporated	1.8043	1.7153	1.8043	5.19 %	0.00 %
County Fire And EMS	2.2437	2.1330	2.8437	33.32 %	26.74 %
OBT Corridor Improvements	0.5932	0.5763	0.5932	2.93 %	0.00 %
OBT Neighborhood Improv.	0.2554	0.2437	0.2554	4.80 %	0.00 %
Orlando Central Park MSTU	1.1549	1.0914	1.1549	5.82 %	0.00 %
I-Drive Master Transit	0.2334	0.2250	0.2334	3.73 %	0.00 %
I-Drive Bus Service	0.7523	0.7264	0.7523	3.57 %	0.00 %
N. I-Drive Improvement	0.1601	0.1577	0.1601	1.52 %	0.00 %
Apopka-Vineland Improv.	0.6000	0.5600	0.6000	7.14 %	0.00 %
Lake Districts					
Bass Lake	1.3872	1.2689	1.3872	9.32 %	0.00 %
Big Sand Lake	0.1378	0.1359	0.1378	1.40 %	0.00 %
Lake Holden	2.5337	2.3943	2.5337	5.82 %	0.00 %
Lake Horseshoe	0.0000	0.0000	0.0000	NA	NA
Lake Irma	0.6200	0.5965	0.6200	3.94 %	0.00 %
Lake Jean	0.0410	0.0382	0.0410	7.33 %	0.00 %
Lake Jessamine	0.6545	0.6567	0.6545	(0.34)%	0.00 %
Lake Killarney	0.8613	0.8004	0.8613	7.61 %	0.00 %
Lake Mary	3.0000	2.7614	3.0000	8.64 %	0.00 %
Lake Ola	2.0000	1.8880	2.0000	5.93 %	0.00 %
Lake Pickett	1.7597	1.7190	1.7597	2.37 %	0.00 %
Lake Price	1.0719	0.9953	1.0719	7.70 %	0.00 %
Lake Rose	1.5094	1.4059	0.7594	(45.98)%	(49.69)%
Lake Sue	1.2500	1.1909	1.2500	4.96 %	0.00 %
Lake Whippoorwill	0.0000	0.0000	0.0000	NA	NA
Little Lake Fairview	0.5000	0.4832	0.5000	3.48 %	0.00 %
South Lake Fairview	0.0171	0.0155	0.0171	10.32 %	0.00 %
Water And Navigation					
Lake Conway Water & Nav.	0.5750	0.5379	0.5750	6.90 %	0.00 %
Windermere Navigation	0.2528	0.2378	0.2528	6.31 %	0.00 %
COUNTY:					
Aggregate Comparison	6.6394	6.5103	6.9612	6.93 %	4.85 %
Indep. Spec. Dist.-Voted Millage					
Library Operating	0.3748	0.3570	0.3748	4.99 %	0.00 %

Note: With two (2) exceptions, the proposed millage for each entity is the prior year adopted millage. The millage for County Fire and EMS is increasing. The millage for Lake Rose is decreasing.

TAX AND MILLAGE INFORMATION

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

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

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

QUESTIONS AND ANSWERS

1. What is included in the countywide millage?

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

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

2. Are millage rates changing for FY 2024-25?

With one (2) exceptions, the adopted millage for each entity is the prior year adopted millage. The millage for County Fire and EMS is increasing. The millage for Lake Rose is decreasing.

For FY 2024-25, the Library Operating millage is remaining unchanged.

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

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

Example:

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

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

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