

FY 2025/26 BCC Budget Worksession

June 17, 2025
9:30am – 5:00pm

Opening Comments – Darren Gray

- LYNX – Tiffany Hawkins
- Tax Collector – J.R. Kroll

Public Safety Departments

- Sheriff's Office – Dennis Lemma
- Fire Department – Matt Kinley
- Emergency Management – Alan Harris

12:30 Break

1:30 PM Return

General Fund Department Presentations

- Development Services – Jose Gomez
- Community Services – Allison Thall
- Parks & Recreation – Rick Durr
- Fleet & Facilities – Chad Wilsky
- Information Technology – Joe Alcala

3:30 PM

- FY26 Proposed Budget & General Fund Overview

July 22nd Worksession

- Utilities – William “Johnny” Edwards
- Environmental Services – Kim Ornberg
- Administration – Timothy Jecks
- Public Works – John Slot
- Administrative Services – Steve Koontz
- Set Millage TRIM

Opening Comments

Darren Gray

County Budget Overview

Total County Budget

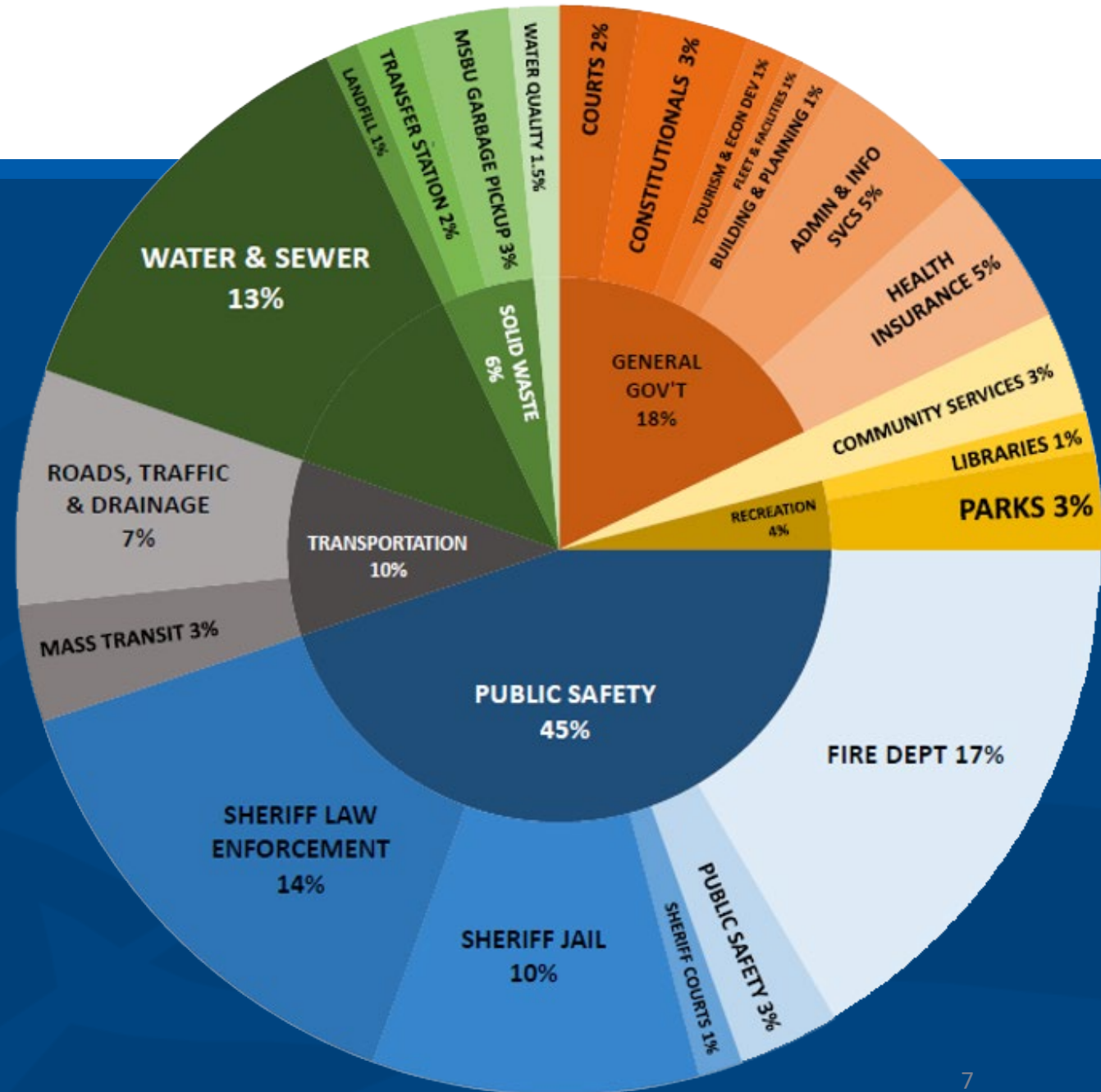
FY 2024-25 Adopted

\$1,099,097,733

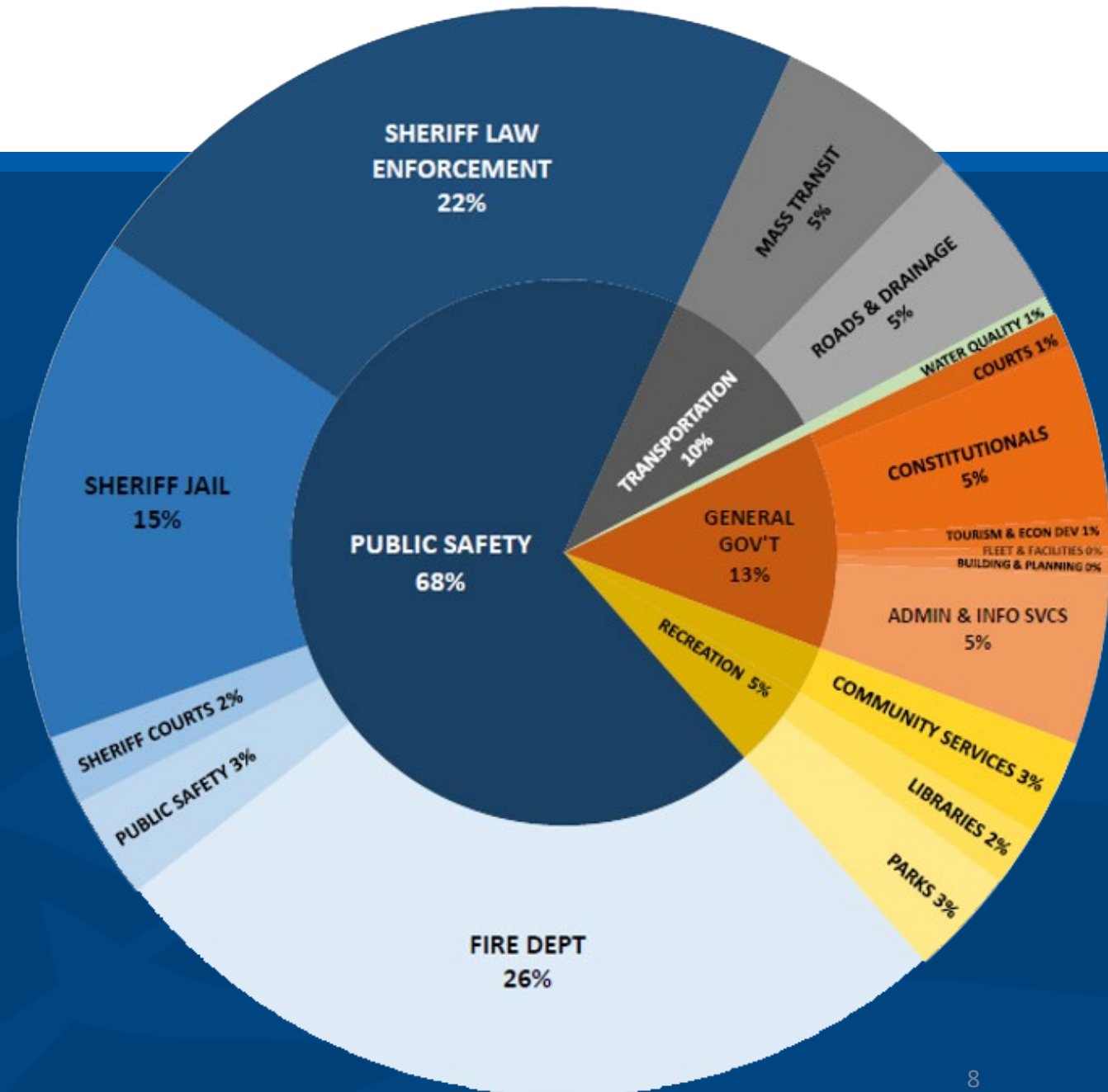
FY 2025-26 Proposed

\$1,228,078,463

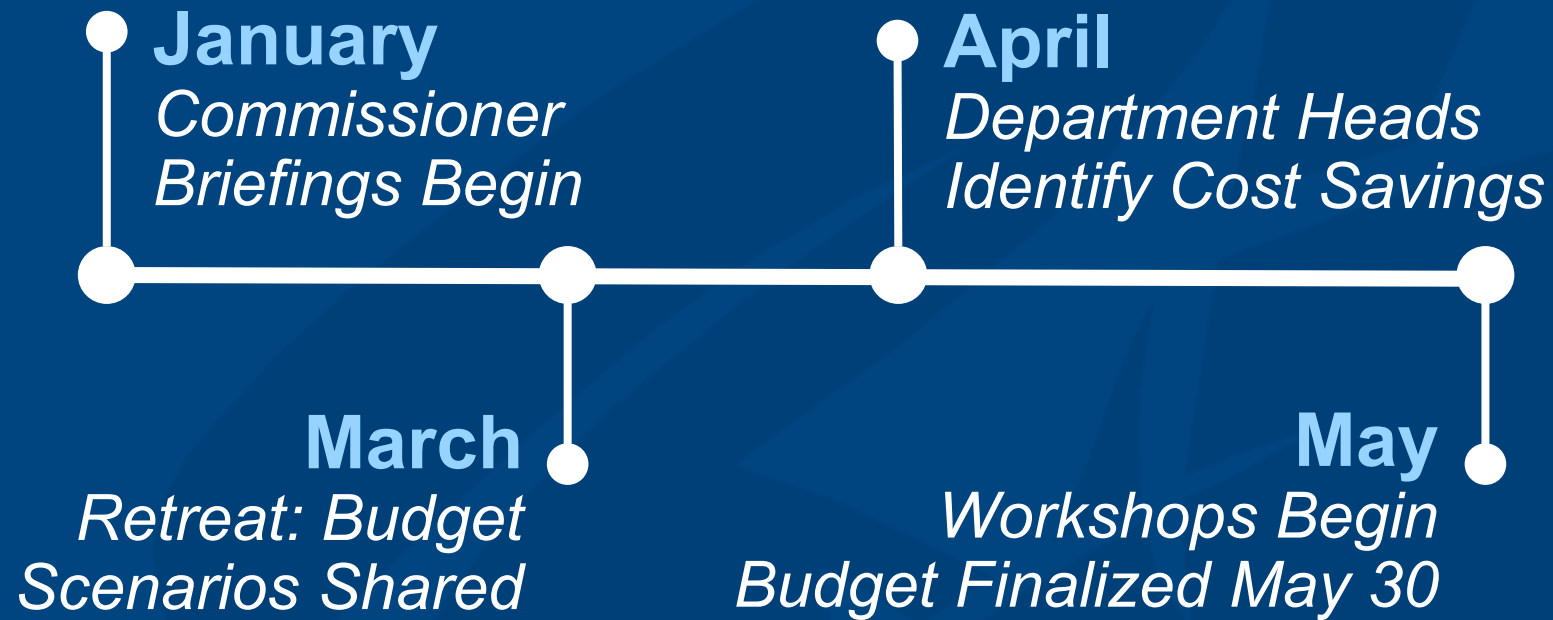
Uses of Countywide Funds



Uses of Ad Valorem Property Taxes



What We Did Early



BCC Department Base Operating Budgets

DEPARTMENT	FY25 Adopted	FY26 Requested	VARIANCE	%
ADMINISTRATION DEPT	\$ 4.4M	\$ 4.2M	(\$ 186K)	-4.2%
PARKS & REC	\$ 10.2M	\$ 10.2M	(\$ 7K)	-0.1%
FIRE DEPT	\$ 8.6M	\$ 8.6M	(\$ 14K)	-0.2%
COMMUNITY SERVICES	\$ 11.7M	\$ 11.5M	(\$ 208K)	-1.8%
PUBLIC WORKS	\$ 7.0M	\$ 6.4M	(\$ 627K)	-9.0%
W&S UTILITIES	\$ 44.4M	\$ 44.3M	(\$ 57K)	-0.1%
ENVIRONMENTAL SERVICES	\$ 5.8M	\$ 5.5M	(\$ 323K)	-5.6%
EMERGENCY MANAGEMENT	\$ 3.3M	\$ 3.3M	(\$ 8K)	-0.2%
DEVELOPMENT SERVCIES	\$ 0.9M	\$ 0.8M	(\$ 138K)	-15.3%
FLEET & FACILITIES DEPT	\$ 18.9M	\$ 18.9M	(\$ 4K)	0.0%
INFORMATION TECHNOLOGY	\$ 4.7M	\$ 4.7M	(\$ 13K)	-0.3%
ADMINISTRATIVE SERVCIES	\$ 1.5M	\$ 1.5M	(\$ 38K)	-2.5%

Includes:
Annual Operating
Budgets for all major
County Funds.

Excludes:
Grants and other
restricted funds.

Personnel budgets
with proposed
elimination of 10 FTEs.

BCC Personnel FTE's

DEPARTMENT	FY25	ELIMINATE	FY26
ADMINISTRATION DEPT	74.50	(2.00)	72.50
ADMINISTRATIVE SERVICES	50.50	(2.00)	48.50
COMMUNITY SERVICES	53.00		53.00
COURT SUPPORT	10.00		10.00
DEVELOPMENT SERVICES	97.00		97.00
EMERGENCY MANAGEMENT	68.50		68.50
ENVIRONMENTAL SERVICES	105.70		105.70
FLEET & FACILITIES DEPT	79.00	(1.00)	78.00
FIRE DEPT	580.50		580.50
INFORMATION TECHNOLOGY	68.00	(1.00)	67.00
PARKS & REC	176.92		176.92
PUBLIC WORKS	173.00	(3.00)	170.00
W&S UTILITIES	154.50	(1.00)	153.50
TOTAL	1,691.12	(10.00)	1,681.12

Elimination of FTEs through attrition is under review, with final decisions to be made during budget adoption.

Seminal Moments

- April 11th Meeting with Countywide Directors and Management Team
- Forty-two (42) efficiency ideas identified
- Short- and long-term impacts
- Focus on maintaining service levels while reducing costs

Seminal Moment

A pivotal event or decision that significantly shapes future developments. Often a starting point or turning point, it marks a lasting influence on ideas, direction, or progress.

Seminal Moments in Action

- Energy efficiency improvements (building & lighting)
- Fleet inventory rightsizing and management policies
- Consolidation of Countywide services (customer service; accounting)
- Radio to Cellular conversion for certain Public Safety Radios



Efficiencies and Budget Reductions

\$3.1M FY26 Seminal Moments Efficiency Savings

\$25M Total 5 Year Forecasted Seminal Moments Efficiency Savings

\$3.8M FY26 Personnel Budget Reductions

\$2.8M FY26 Base Operating Budget Reductions

\$25M FY26 Project Budgets Deferred

LYNX

Tiffany Hawkins



FY2026 BUDGET PRESENTATION SEMINOLE COUNTY



JUNE 17, 2025

CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY |



PRESENTATION OUTLINE

- ▶ LYNX FY24 Recap
- ▶ Operating Budget
- ▶ Capital Budget
- ▶ Partner Funding
- ▶ Funding Request





LYNX FY24 RECAP

JUNE 17, 2025

CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY |



DAILY & ANNUAL SERVICE – FIXED ROUTE

Daily Service-Seminole County

- 12 local routes and 2 NeighborLink on-demand routes serve the county.
- Earliest service begins at 4:45 a.m. and ends at 12:40 a.m. in the county.
- Peak frequency is every 20-30 minutes on major corridors (i.e. Hwy. 17-92, SR 436) and during week peak hours on Sanford & Lake Mary routes for SunRail connections.
- Frequency on outlying routes and during off-peak is hourly on most routes.

Ridership-Seminole County

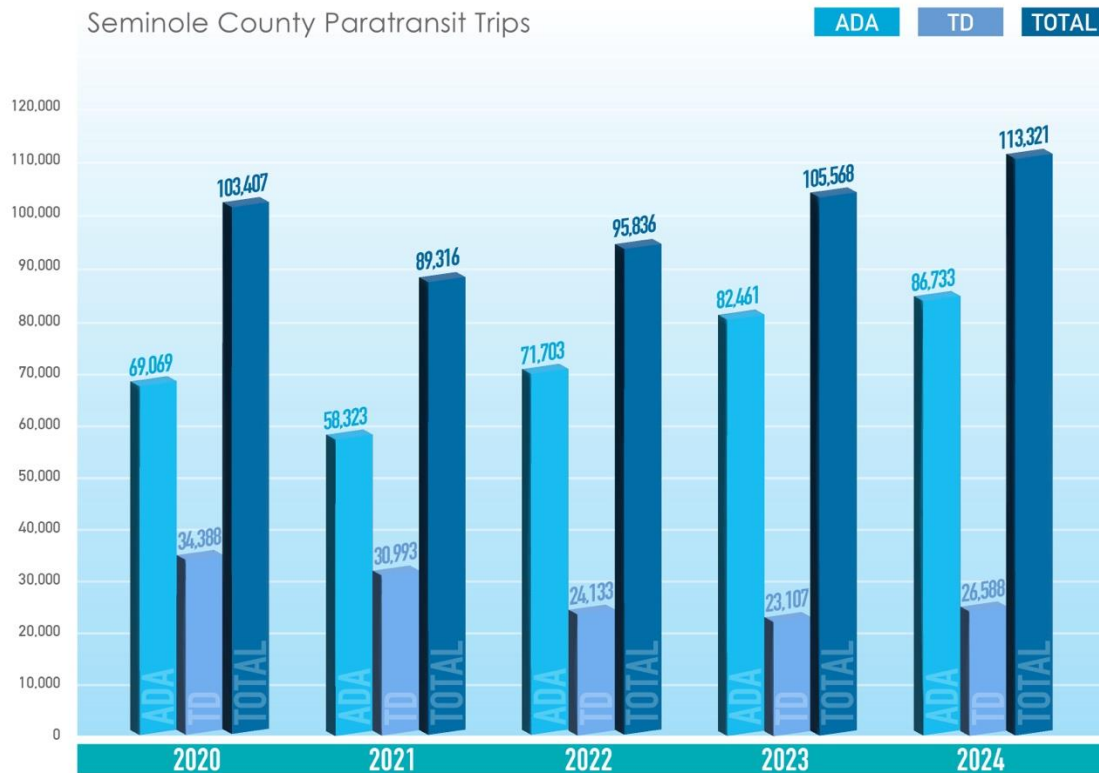
- More than 7,700 boardings and alightings in Seminole County on an average weekday.
- 2.1 million passenger trips in FY2024 on routes serving Seminole County.*

**Several routes in Seminole County cross over into Orange County and ridership shown is for the entire route*

DAILY & ANNUAL SERVICE – PARATRANSIT

ACCESS LYNX-Seminole County

- FY2024 trip count – 113,766
- Total revenue miles – 1,330,211
- Ridership count – 127,313



UPCOMING SEMINOLE CHANGES

- Links 34, 45, 46E, 46W, 103 will be discontinued.
- NeighborLinks 822 and 851 will be discontinued.
- Link 23 will be changed to end at SR 436 instead of Springs Plaza.
- Links 1 and 434 route changes or eliminations to be determined.
- Link 436N service span and frequency reductions to be determined.

GENERAL BUDGET OVERVIEW

KEY BUDGET ASSUMPTIONS

- Maintain FY2025 level of service.
- No fare increases, pending outcome of fare analysis.
- Federal preventative maintenance funding at \$6.8 million.
- Funding Partners contributions based on the approved Regional Funding Model Policy.
- Fleet replacement to right size the fleet and provide safe and reliable service.
- Passenger amenities program & facility improvements.



OPERATING BUDGET OVERVIEW



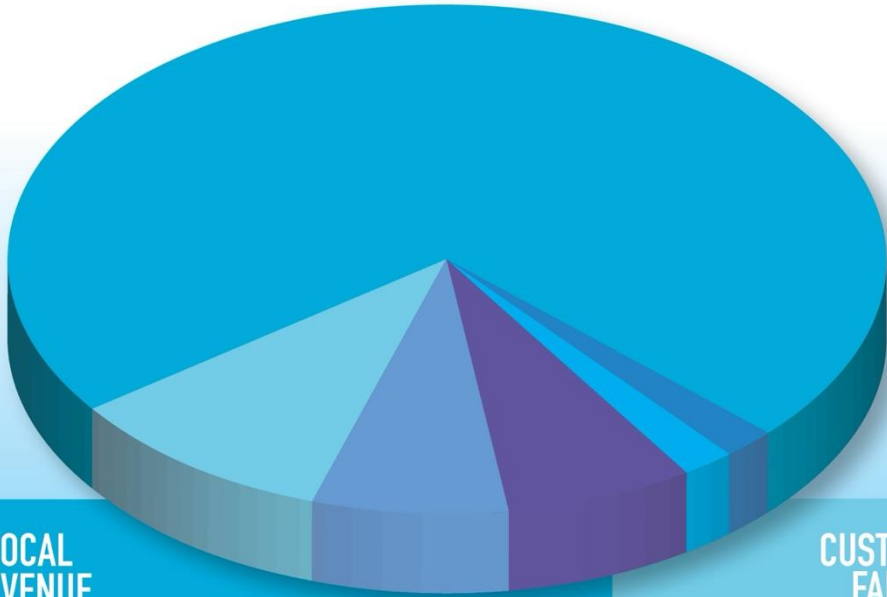
FY2026 OPERATING BUDGET OVERVIEW

	FY2026 PRELIMINARY BUDGET	FY2025 APPROVED BUDGET
Operating Revenue	\$ 222,833,766	\$ 211,184,551
Operating Expenses	<u>\$ 222,833,766</u>	<u>\$ 211,184,551</u>
Net Change in Position	<u>\$ 0</u>	<u>\$ 0</u>

FY2026 OPERATING BUDGET REVENUE

	FY2026 PRELIMINARY BUDGET	FY2025 APPROVED BUDGET
REVENUES		
Customer Fares	\$ 23,305,042	\$ 22,271,417
Contract Services	3,645,885	3,650,049
Advertising	2,805,000	2,705,000
Interest & Other income	2,056,000	3,280,000
Federal Revenue	14,005,183	14,018,676
State Revenue	15,480,209	15,475,742
Local Revenue	19,554,775	19,443,714
Local Revenue Funding Partner	122,719,213	106,250,401
Use of Budget Stabilization Funds	19,262,459	24,089,552
TOTAL REVENUE	\$ 222,833,766	\$ 211,184,551

FY2026 OPERATING BUDGET REVENUE



REVENUE – TOTAL \$222,833,766

LOCAL
REVENUE
73%

CUSTOMER
FARES
10%

STATE
REVENUE
7%

FEDERAL
REVENUE
6%

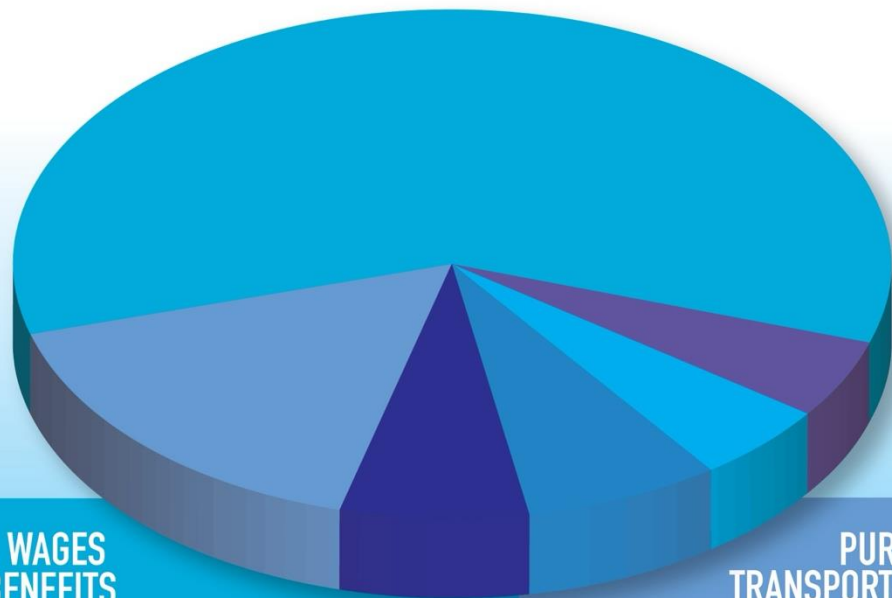
CONTRACT
SERVICES
2%

ADVERTISING,
INTEREST
& OTHER
2%

FY2026 OPERATING BUDGET EXPENSES

EXPENSE	FY2026 PRELIMINARY BUDGET	FY2025 APPROVED BUDGET
Salaries, Wages & Fringe Benefits	\$ 131,839,824	\$ 123,294,100
Other Services	13,828,096	13,090,016
Fuel	13,968,113	13,587,408
Materials and Supplies	11,056,789	10,535,051
Utilities	2,082,438	2,229,634
Casualty & Liability	4,912,482	4,927,301
Taxes and Licenses	707,959	642,086
Purchased Transportation Services	41,211,975	38,718,108
Leases & Miscellaneous	1,814,670	1,842,915
GASB 87 Lease Expense	397,260	378,638
GASB 96 Software as a Service	950,500	1,863,942
Interest	63,660	75,352
TOTAL EXPENSE	\$ 222,833,766	\$ 211,184,551
NET CHANGE IN POSITION	\$ 0	\$ 0

FY2026 OPERATING BUDGET EXPENSES



EXPENSE – TOTAL \$222,833,766

SALARIES, WAGES
& FRINGE BENEFITS
59%

PURCHASED
TRANSPORTATION SERVICES
19%

FUEL
6%

OTHER
SERVICES
6%

UTILITIES, TAX
& MISC.
5%

MATERIALS
& SUPPLIES
5%

CAPITAL BUDGET OVERVIEW



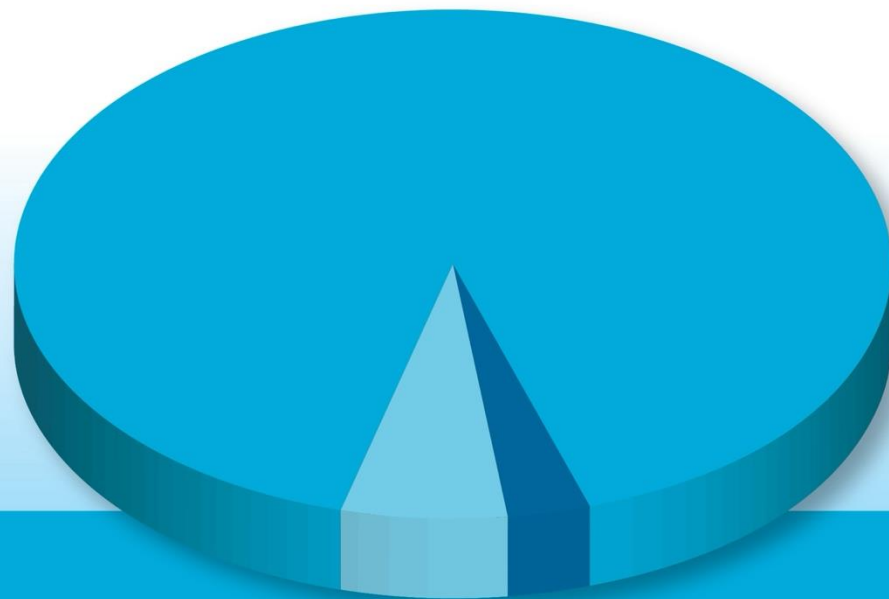
FY2026 CAPITAL BUDGET OVERVIEW

	FY2026 PRELIMINARY BUDGET	FY2025 APPROVED BUDGET
Total Capital Revenue	\$ 188,043,312	\$ 145,174,812
Total Capital Expenditures	<u>188,043,312</u>	<u>145,174,812</u>
	<u>\$ 0</u>	<u>\$ 0</u>

FY2026 CAPITAL BUDGET FUNDING

	FY2026 PRELIMINARY BUDGET	FY2025 APPROVED BUDGET
Federal	\$ 173,810,714	\$131,365,787
State	2,318,095	4,665,025
Local	11,914,503	9,144,000
	<hr/> \$188,043,312 <hr/>	<hr/> \$145,174,812 <hr/>

FY2026 CAPITAL BUDGET FUNDING



TOTAL: \$188,043,312

FEDERAL
92.4%

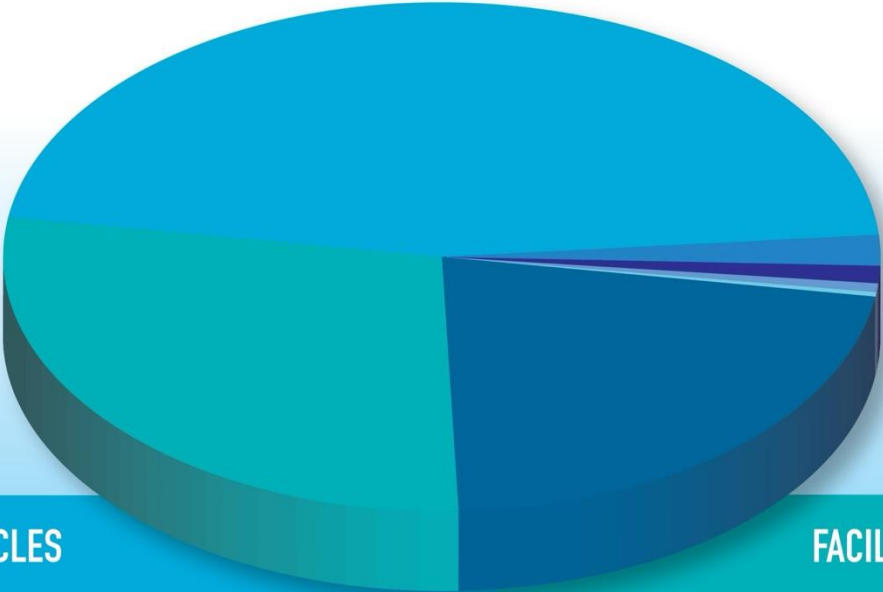
LOCAL
6.4%

STATE
1.2%

FY2026 CAPITAL BUDGET EXPENSES

	FY2026 PRELIMINARY BUDGET	FY2025 APPROVED BUDGET
Vehicles	\$ 92,527,893	\$ 67,020,371
Facilities	66,970,624	40,383,034
Passenger Amenities	19,348,878	32,007,252
Technology	4,348,839	646,000
LYMMO	2,862,948	2,897,345
Support	1,009,055	1,402,770
Security	975,075	818,040
TOTAL	<u>\$188,043,312</u>	<u>\$145,174,812</u>

FY2026 CAPITAL BUDGET SUMMARY



TOTAL: \$188,043,312

VEHICLES
49.2%

FACILITIES
35.6%

PASSENGER
AMENITIES
10.3%

TECHNOLOGY
2.3%

LYMMO
1.5%

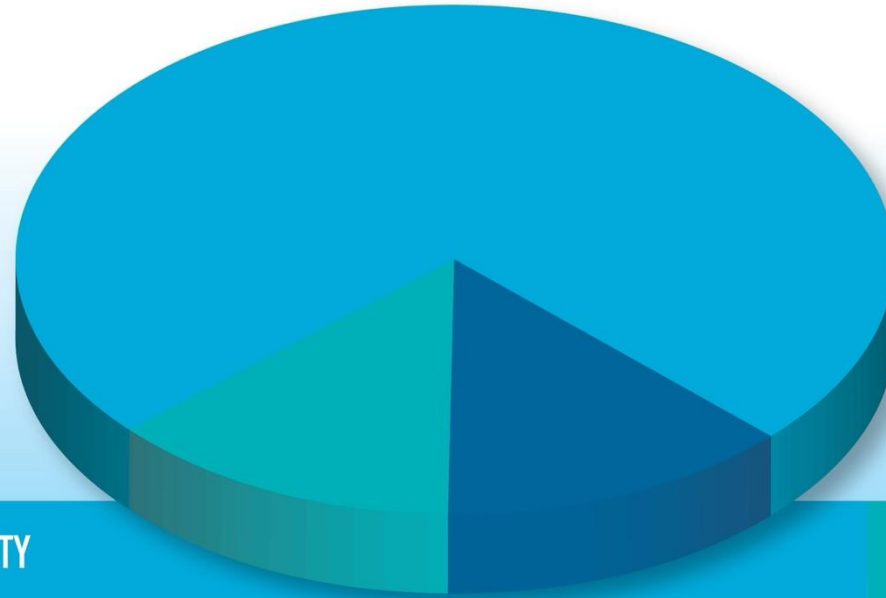
SUPPORT
0.6%

SECURITY
0.5%

PARTNER FUNDING



FUNDING PARTNER OPERATING SHARE



ORANGE COUNTY

74.3%

OSCEOLA COUNTY

13.0%

SEMINOLE COUNTY

12.7%

FY2026 PARTNER OPERATING FUNDING

	PRELIMINARY FY2026 (Base Case)	ALTERNATE SCENARIO FY2026 (As of 1/11/26)	ALTERNATE SCENARIO FY2026 (As of 10/1/25)	APPROVED FY2025
<u>FIXED ROUTE & NEIGHBORLINK</u>				
Orange County	\$ 68,260,282	\$ 69,048,608	\$ 69,277,942	\$ 60,716,951
Osceola County	10,701,311	10,899,637	10,959,673	9,370,323
Seminole County	8,937,460	4,974,195	3,235,041	8,020,559
subtotal Fixed Route & NeighborLink	87,899,053	84,922,440	83,472,656	78,107,833
<u>PARATRANSIT SERVICE</u>				
Orange County	23,125,084	23,125,084	23,125,084	18,707,621
Osceola County	5,500,417	5,500,417	5,500,417	4,337,759
Seminole County	6,194,659	6,194,659	6,194,659	5,097,188
subtotal Paratransit	34,820,160	34,820,160	34,820,160	28,142,568
<u>SUNRAIL FEEDER CONTRIBUTIONS*</u>				
Orange County	792,674	831,667	831,891	505,495
Osceola County	143,698	161,105	158,496	108,675
Seminole County	771,950	225,409	0	542,911
subtotal SunRail Feeder Contributions	\$ 1,708,322	\$ 1,218,181	\$ 990,387	\$ 1,157,081

FY2026 PARTNER TOTAL FUNDING

	PRELIMINARY FY2026 (Base Case)	ALTERNATE SCENARIO FY2026 (As of 1/11/26)	ALTERNATE SCENARIO FY2026 (As of 10/1/25)	APPROVED FY2025
<u>TOTAL OPERATING</u>				
Orange County	92,178,040	93,005,359	93,234,917	79,930,067
Osceola County	16,345,426	16,561,159	16,618,586	13,816,757
Seminole County	15,904,069	11,394,263	9,429,700	13,660,658
Total Operating Contribution	\$ 124,427,535	\$ 120,960,781	\$ 119,283,203	\$ 107,407,482
<u>CAPITAL CONTRIBUTIONS</u>				
Orange County	3,097,869	3,080,559	3,079,898	3,030,685
Osceola County	413,812	413,812	413,812	429,707
Seminole County	376,197	197,035	123,143	376,308
Total Capital Contribution	\$ 3,887,878	\$ 3,691,406	\$ 3,616,853	\$ 3,836,700
<u>TOTAL PARTNER CONTRIBUTIONS</u>				
Orange County	95,275,909	96,085,918	96,314,815	82,960,752
Osceola County	16,759,238	16,974,971	17,032,398	14,246,464
Seminole County	16,280,266	11,591,298	9,552,843	14,036,966
Total Partner Contribution	\$ 128,315,413	\$ 124,652,187	\$ 122,900,056	\$ 111,244,182

FUNDING REQUEST



SEMINOLE COUNTY BUDGET REQUEST

	PRELIMINARY FY2026 (Base Case)	ALTERNATE SCENARIO FY2026 (As of 1/11/26)	ALTERNATE SCENARIO FY2026 (As of 10/1/25)	APPROVED FY2025
FIXED ROUTE	\$ 8,937,460	4,974,195	3,235,041	\$ 8,020,559
PARATRANSIT	6,194,659	6,194,659	6,194,659	5,097,188
SUNRAIL FEEDER SERVICE	771,950	225,409	0	542,911
TOTAL OPERATING CONTRIBUTION	15,904,069	11,394,263	9,429,700	13,660,658
CAPITAL CONTRIBUTION	376,197	197,035	123,143	376,308
TOTAL BUDGET REQUEST	\$ 16,280,266	11,591,298	9,552,843	\$ 14,036,966

THANK YOU!



Seminole County Tax Collectors Office



Agenda

- Introduction
- Taxable Values
- Revenue vs Expenses
- SCTC Budget
- Excess Revenue





In Florida, the tax collector's budget is determined through a multi-step process that emphasizes a "fee office" model.



- **Our operations are funded by fees and commissions earned from services rendered.**
- **These fees are outlined in Florida Statutes and established by the Florida Legislature.**
- **We are required by Florida Statute to submit an annual budget to the Florida Department of Revenue.**
- **This budget is due by August 1st of each year. A copy is also provided to the board of county commissioners.**

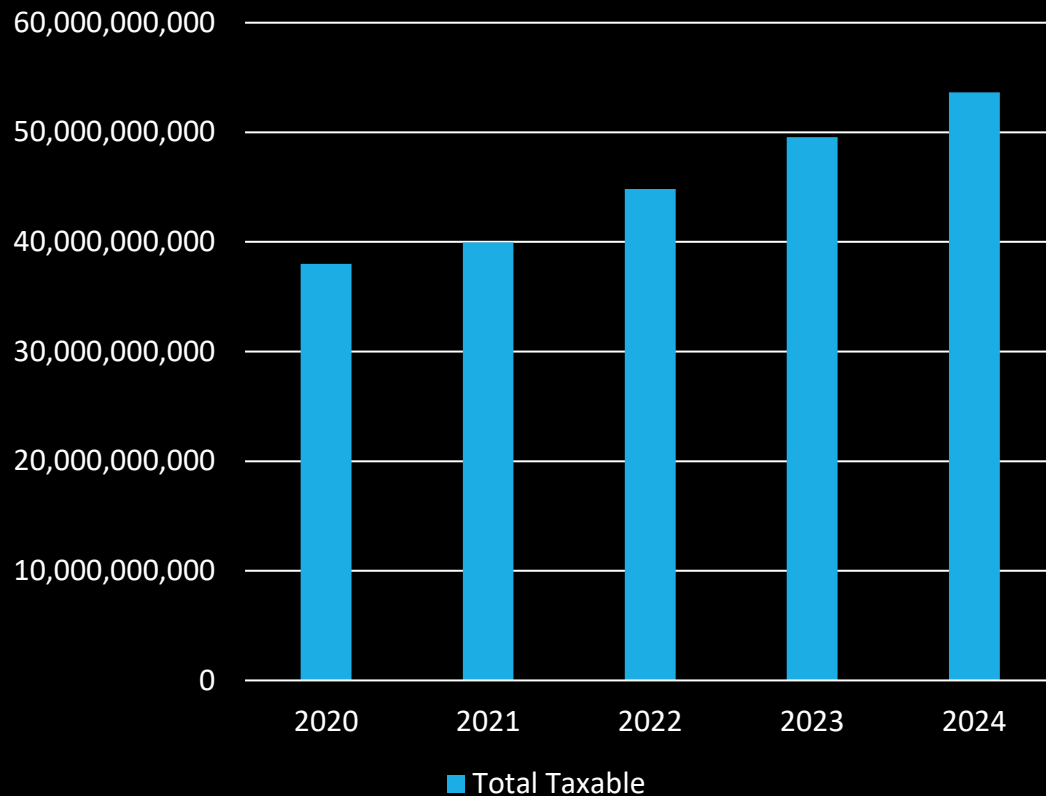


- **The Department of Revenue reviews the budget to ensure it is adequate for the tax collector's operations.**
- **If the Department finds the budget inadequate or excessive, they return it to the tax collector with their ruling to be adjusted.**
- **Once finally approved by the Department, the budget cannot be reduced or increased without their approval.**
- **If a tax collector's office collects fees in excess of their budget, this "excess revenue" is not kept by the office. Instead, it is distributed to local taxing authorities.**



Taxable Value

Total Taxable



2020	\$37,994,757,904		
2021	\$39,956,097,331	5.4%	\$1.9 Billion Increase
2022	\$44,840,248,549	12.8%	\$4.8 Billion Increase
2023	\$49,546,909,184	11.3	\$4.7 Billion Increase
2024	\$53,639,808,428	8.16	\$4 Billion Increase



Revenue vs Expenses

BUDGET YEAR	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
ACTUAL REVENUES TOTAL	\$16,559,093.83	\$14,782,556.77	\$13,938,806.69	\$13,419,792.07	\$14,057,005.14
ACTUAL EXPENSES TOTAL	\$12,487,337.70	\$11,707,601.93	\$9,507,778.74	\$11,339,870.25	\$11,028,870.93



Transition of Tax Program



\$1.5 Million purchase of
Altamonte Springs Branch



SCTC Consistently UNDER budget

	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
Approved Budget	\$13,951,004	\$12,990,724	\$12,676,114	\$13,094,627	\$13,505,359
Actual Expenses	\$12,487,338	\$11,707,602	\$9,507,779	\$11,339,870	\$11,028,871
Under Budget	\$1,463,666	\$1,283,122	\$3,168,335	\$1,754,757	\$2,476,488

Average under budget
\$2,029,273



Excess Revenue

	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
EXCESS REVENUE	\$4,071,756	\$3,074,954	\$4,431,027	\$2,079,921	\$3,028,134

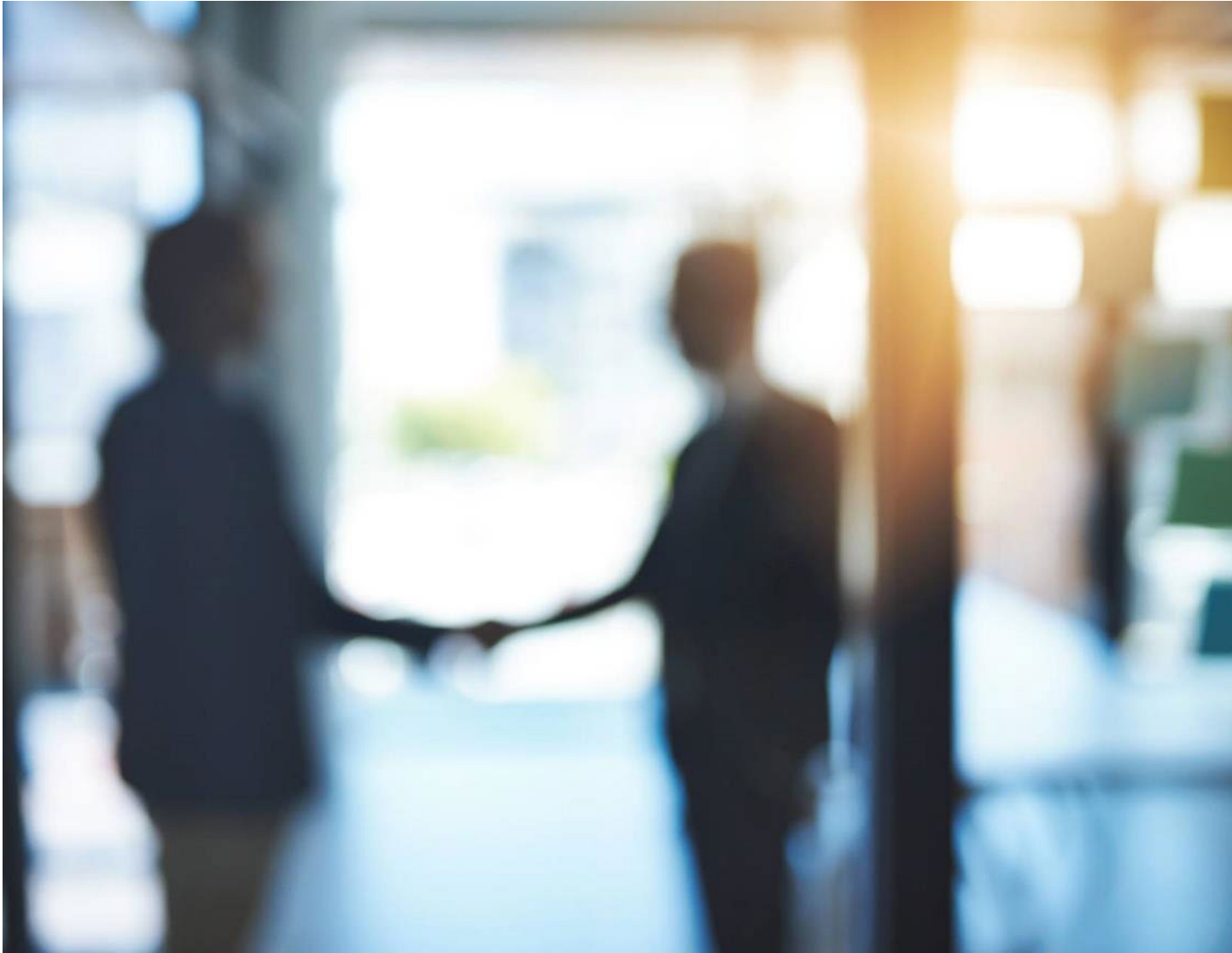
Average excess revenue
\$3,337,159



Tax Collector Budget

2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
\$13,951,004	\$12,990,724	\$12,676,114	\$13,094,627	\$13,505,359

Average Budget Request
\$13,243,565



Thank you

J.R. Kroll

Tax Collector

407-665-1000

JRKroll@SeminoleCounty.Tax

www.Seminolecounty.tax

FISCAL YEAR 2025/2026 PROPOSED BUDGET



SEMINOLE COUNTY SHERIFF'S OFFICE

SHERIFF DENNIS M. LEMMA

FISCAL YEAR 2025/2026 PROPOSED BUDGET

**PRESENTED TO THE SEMINOLE COUNTY
BOARD OF COUNTY COMMISSIONERS**

Jay Zembower ♦ Chairman ♦ District 2

Andria Herr ♦ Vice Chairman ♦ District 5

Bob Dallari ♦ District 1

Lee Constantine ♦ District 3

Amy Lockhart ♦ District 4

SHERIFF'S OFFICE MISSION

***To enhance the quality of life by reducing crime
and the fear of crime throughout Seminole
County***



BUDGET TRANSMITTAL LETTER



Commissioners:

May 8, 2025

In accordance with the requirements set forth in Chapter 30.49 of the Florida Statutes, I respectfully submit the Seminole County Sheriff's Office Proposed Budget for Fiscal Year 2025/2026. The total proposed certified budget is \$196,015,000, representing a 9% increase over the current fiscal year. Essential investments in personnel primarily drive this increase, which is in response to sustained and intensifying labor market challenges that continue to impact the policing profession both across the state and the nation.

Consistent with public safety agencies nationwide, we operate in an increasingly competitive environment for recruiting and retaining qualified personnel. Law enforcement organizations face growing wage pressure from surrounding jurisdictions and the private sector. Failing to adapt to these market dynamics undermines our ability to maintain workforce stability and operational effectiveness, potentially jeopardizing public safety. The proposed budget includes strategic investments aimed at addressing these challenges, which are essential to support the ongoing fulfillment of the constitutional duties and responsibilities entrusted to my Office.

The mission of the Sheriff's Office remains steadfast: to enhance the quality of life by safeguarding the well-being of our community. We continue to pursue this mission with fiscal discipline, operational excellence, and full transparency. Our success is made possible by the professionalism and dedication of our personnel, whose efforts are bolstered by the ongoing support of the Board of County Commissioners. Throughout this budget development process, we have maintained a focus on responsible stewardship of public resources, making informed strategic decisions that balance operational needs with sustainability.

Budget Development Approach

The Fiscal Year 2025/2026 Proposed Budget was developed with a needs-based strategy grounded in efficiency, accountability, and sustainability. The development process was guided by the following core principles:

- ✓ **Investment in Personnel:** Our top priority is to maintain a highly skilled and professional workforce. Competitive compensation is essential for attracting and retaining top talent in a constrained labor market, especially for certified law enforcement and corrections positions.
- ✓ **Strategic Resource Allocation:** We align budgetary resources to sustain current service levels, address emerging public safety demands, and support ongoing innovation in service delivery.
- ✓ **Systematic Equipment Renewal:** We continue a life-cycle-based approach to replacing our fleet, technology, and equipment, ensuring efficient use of taxpayer funds by minimizing downtime, reducing maintenance costs, and safeguarding overall operational readiness.

Summary of Budgetary Increase

While we have worked diligently to manage and control costs across all areas of the budget, Personnel Services is the main contributor to the overall 9% certified budget increase. Personnel Services make up approximately 85% of the total certified budget and increased by 11.7%. Operating and Capital expenditures were thoroughly assessed and held constant in total, demonstrating our ongoing commitment to fiscal responsibility and strategic resource allocation.

The 9% budget increase is attributable to several key factors:

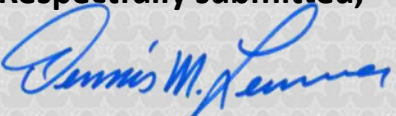
- **Labor Market Pressures:** To remain competitive and attract qualified candidates, we must continue to adjust salaries in line with regional and statewide benchmarks for public safety positions. Failing to do so jeopardizes recruitment, retention and ultimately service quality. The adjustments represent a 5.9% increase to the total proposed budget and include the addition of one full-time Civilian Investigator position to support the Legal Division.
- **Recruitment & Overtime:** The ongoing competitiveness of the labor market has necessitated a recruitment model that heavily relies on academy sponsorships to fill vacancies. While this approach supports long-term workforce stability and ensures high standards of training and preparedness, it also extends the timeline before new hires become operationally deployable. This extended timeline results in ongoing operational vacancies, requiring increased reliance on overtime to maintain essential public safety coverage and ensure continuity of operations. As a result, overtime usage has remained elevated, necessitating a significant increase in the overtime budget, which adds a 1.5% increase to the total proposed budget.

- **State Pension Contributions:** The State increased employer pension contribution rates effective July 1, 2025, resulting in a \$1.7 million in pension-related expenses and contributing an additional 1% increase to the total proposed budget.
- **Medical Insurance:** The rising cost of healthcare remains a significant fiscal consideration. While our self-insurance program has delivered strong results in managing expenses and providing reliable coverage, current conditions necessitate an adjustment in premium contributions for the upcoming fiscal year. We remain committed to exploring and implementing strategies to ensure access to high-quality, affordable healthcare for our employees. This adjustment represents a 0.6% increase to the total proposed budget.
- **Nursing Staff Transition:** This budget proposes adding nine full-time nursing positions to reduce the Department of Corrections, Inmate Healthcare Division’s continued reliance on contracted nursing professionals. This approach became necessary during the pandemic due to acute labor shortages and has remained in place. This transition is cost-neutral, with \$1.2 million being reallocated from Operating to Personnel Services. Rebuilding a permanent, in-house nursing workforce is anticipated to improve staffing consistency, enhance continuity of care, and yield long-term cost efficiencies.

Conclusion

This proposed budget reflects a disciplined and strategic approach to managing public safety resources, while responsibly addressing unavoidable cost pressures. It is important for the Board to remain fully informed of the underlying factors influencing this year’s proposed budget, as we work collaboratively to identify effective, long-term solutions.

We remain firmly committed to fiscal responsibility and continue to explore all viable options to address the challenges outlined in this proposal. We are dedicated to maintaining transparency, accountability, and sound financial stewardship in service to the citizens of Seminole County through our continued collaboration with the Board of County Commissioners.

Respectfully submitted,

Sheriff Dennis M. Lemma

2024 Stats
15.4% Decrease in Violent Crime Rate
21.9% Decrease in Property Crime Rate

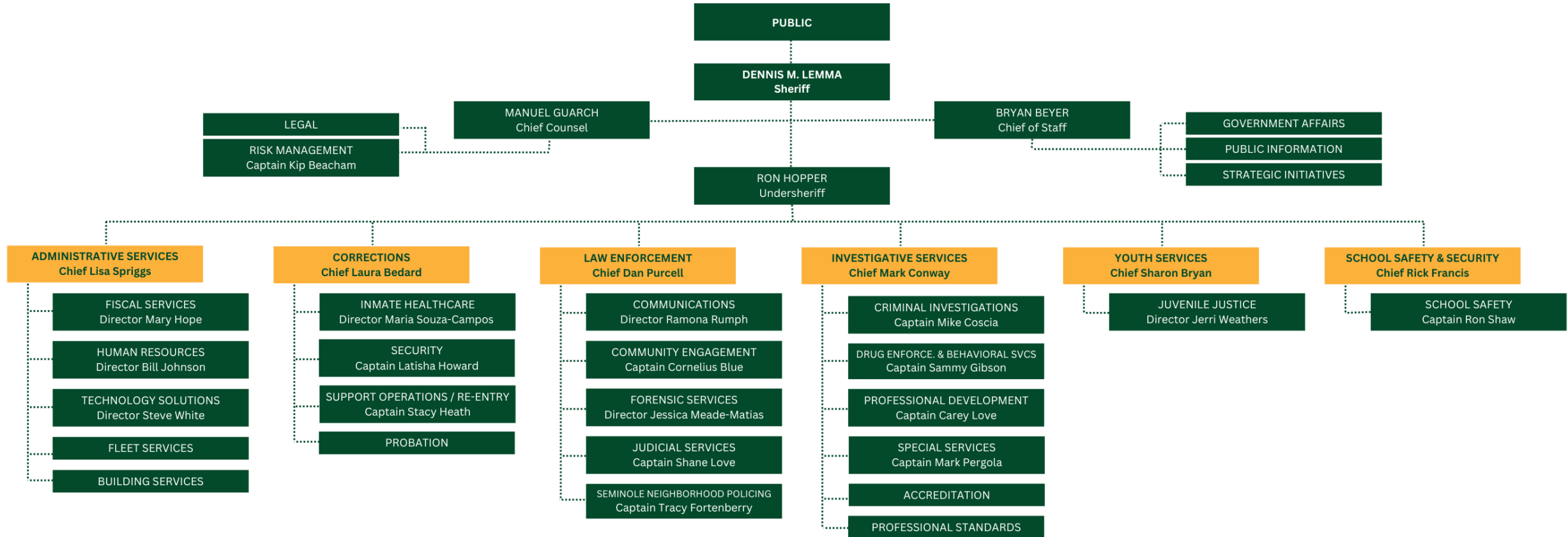
Budget Philosophy and Fiscal Alignment

The Seminole County Sheriff’s Office Certified Budget proposal represents a substantial investment of public resources. Each year, the budget is developed using a fiscally conservative approach that aligns resources with the agency’s core responsibilities and the most pressing needs of the community. The agency remains mindful of the Board of County Commissioners’ obligation to deliver a wide range of essential public services, while maintaining a careful balance between taxation and spending to support long-term fiscal sustainability. As one measure of fiscal reasonableness, the growth rate of the Sheriff’s Office budget is compared to the growth rate of county-wide property tax revenue, as illustrated below.

<u>SCSO</u>		<u>County</u>	
<u>Budget</u>		<u>Tax</u>	
<u>Fiscal Year</u>	<u>Growth</u>	<u>Tax Year</u>	<u>Growth</u>
FY 17/18	3.4%	2017	7.1%
FY 18/19	5.6%	2018	7.9%
FY 19/20	4.4%	2019	8.1%
FY 20/21	3.3%	2020	6.6%
FY 21/22	3.5%	2021	5.2%
FY 22/23	11.9%	2022	12.2%
FY 23/24	8.0%	2023	10.5%
FY 24/25	8.4%	2024	8.4%
FY 25/26	9.0%	Est. 2025	6.0%

The comparison reflects a notable acceleration in the overall growth rate of the Sheriff’s Office budget beginning in Fiscal Year 2022/2023. This increase is primarily attributable to unprecedented challenges in the law enforcement labor market, including intensified competition for qualified personnel, elevated attrition rates, and rising wage pressures across the public safety sector. In response, the Sheriff’s Office implemented necessary compensation adjustments and recruitment strategies to remain competitive and sustain staffing levels essential to public safety. These market-driven factors have had a continued impact on our agency’s budget, including the Fiscal Year 2025/2026 proposal.

HOW OUR AGENCY WORKS TOGETHER



Updated April 22, 2025

FY 2025/2026 SHERIFF'S OFFICE BUDGET SUMMARY

Object Classification	General Fund	Special Revenue Funds	BCC Facilities	Total
Personnel Services	\$ 174,512,100	\$ 3,969,000	\$ -	\$ 178,481,100
Operating Expenditures	25,059,100	1,921,000	-	26,980,100
Capital Outlay	4,518,000	-	-	4,518,000
Contingency	350,000	-	-	350,000
BCC Facilities	-	-	2,975,000	2,975,000
TOTAL BUDGET - GROSS OF SHERIFF GENERAL REVENUES	\$ 204,439,200	\$ 5,890,000	\$ 2,975,000	\$ 213,304,200
Less: Sheriff General Revenues	(8,424,200)	-	-	(8,424,200)
TOTAL NET BUDGET	\$ 196,015,000	\$ 5,890,000	\$ 2,975,000	\$ 204,880,000

AGENCY-WIDE POSITION TOTALS

Position Type	General Fund	Special Revenue Funds	Total
Sworn	450	8	458
Certified	227	-	227
Civilian	558	33	591
Full-Time	1,235	41	1,276
Part-Time	158	1	159
Total	1,393	42	1,435

FISCAL YEAR 2025/2026 PROPOSED BUDGET CERTIFICATION

Object Classification	Law Enforcement	Corrections	Court Services	Total
Personnel Services	\$ 88,967,000	\$ 67,373,000	\$ 10,139,000	\$ 166,479,000
Operating Expenditures	17,986,000	6,301,000	381,000	24,668,000
Capital Outlay	4,304,000	176,000	38,000	4,518,000
Contingency	350,000	-	-	350,000
CERTIFIED BUDGET	\$ 111,607,000	\$ 73,850,000	\$ 10,558,000	\$ 196,015,000

As required by Chapter 30.49(2)(a), Florida Statutes, I hereby certify that the proposed expenditures for Fiscal Year 2025/2026 are reasonable and necessary for the proper and efficient operation of the Seminole County Sheriff's Office.

Respectfully submitted,

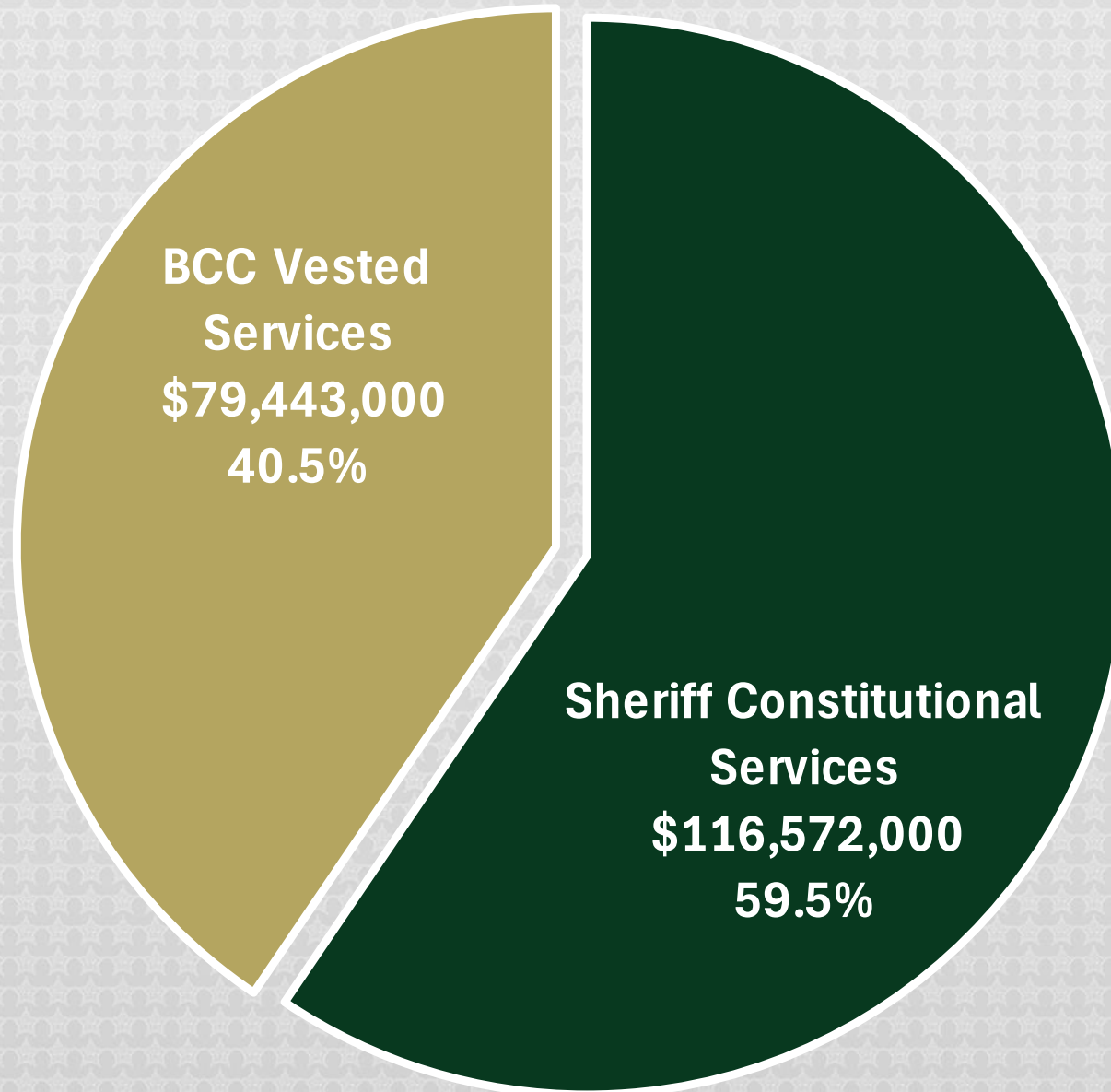


Sheriff Dennis M. Lemma

CERTIFIED BUDGET COMPARISON

Object Classification	FY 2025/26	FY 2024/25	\$ Change	% Change
Personnel Services	\$ 166,479,000	\$ 149,034,000	\$ 17,445,000	11.7%
Operating Expenditures	24,668,000	25,928,000	(1,260,000)	(4.86%)
Capital Outlay	4,518,000	4,518,000	-	0.0%
Contingency	350,000	350,000	-	0.0%
TOTAL CERTIFIED BUDGET	\$ 196,015,000	\$ 179,830,000	\$ 16,185,000	9.0%

PROPOSED BUDGET BREAKDOWN BY SERVICES



RECONCILIATION OF GROSS GENERAL FUND BUDGET TO CERTIFIED BUDGET

Object Classification	Law Enforcement	Corrections	Court Services	Total
GENERAL FUND EXPENDITURES:				
Personnel Services	\$ 97,000,100	\$ 67,373,000	\$ 10,139,000	\$ 174,512,100
Operating Expenditures	18,377,100	6,301,000	381,000	25,059,100
Capital Outlay	4,304,000	176,000	38,000	4,518,000
Contingency	350,000	-	-	350,000
SUBTOTAL	\$ 120,031,200	\$ 73,850,000	\$ 10,558,000	\$ 204,439,200

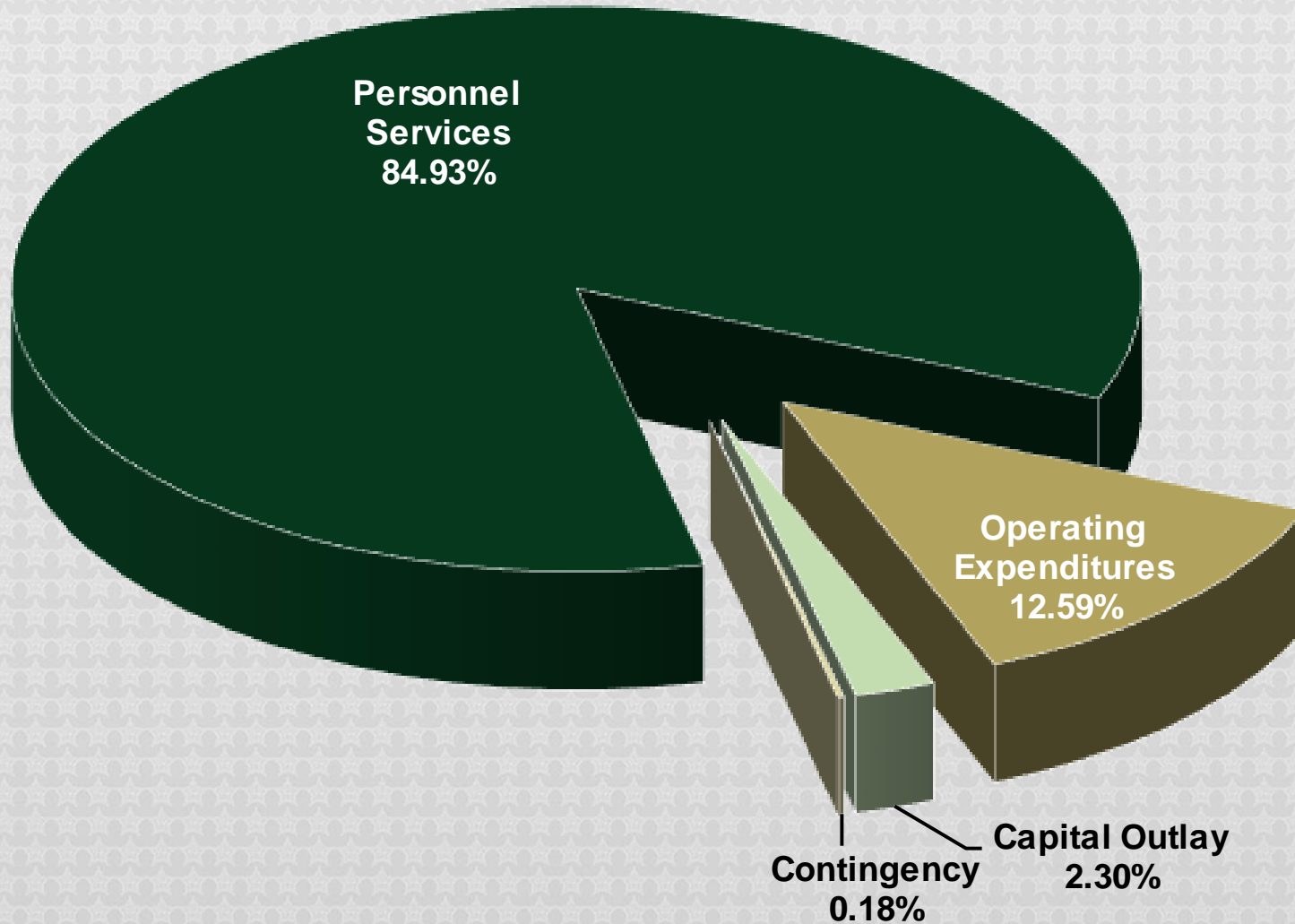
SHERIFF GENERAL REVENUES:				
Personnel Services	\$ (8,033,100)	\$ -	\$ -	\$ (8,033,100)
Operating Expenditures	(391,100)	-	-	(391,100)
Capital Outlay	-	-	-	-
Contingency	-	-	-	-
SUBTOTAL	\$ (8,424,200)	\$ -	\$ -	\$ (8,424,200)

NET GENERAL FUND EXPENDITURES:				
Personnel Services	\$ 88,967,000	\$ 67,373,000	\$ 10,139,000	\$ 166,479,000
Operating Expenditures	17,986,000	6,301,000	381,000	24,668,000
Capital Outlay	4,304,000	176,000	38,000	4,518,000
Contingency	350,000	-	-	350,000
TOTAL CERTIFIED BUDGET	\$ 111,607,000	\$ 73,850,000	\$ 10,558,000	\$ 196,015,000

GENERAL FUND REVENUES

	FY 2025/26	FY 2024/25	\$ CHANGE	% CHANGE
GENERAL REVENUES RECORDED ON COUNTY'S BOOKS:				
Federal Inmate Contracts	\$ 2,700,000	\$ 2,256,000	\$ 444,000	19.7%
Probation Revenues	625,000	600,000	25,000	4.2%
Inmate Telephone Commissions (Discontinued by FCC Order)	-	575,000	(575,000)	(100.0%)
Civil Fees	350,000	350,000	-	0.0%
Inmate Daily Fees	185,000	200,000	(15,000)	(7.5%)
Investigation & Restitution Recovery	200,000	160,000	40,000	25.0%
Miscellaneous Revenues	275,000	180,000	95,000	52.8%
SUBTOTAL	\$ 4,335,000	\$ 4,321,000	\$ 14,000	0.3%
GENERAL REVENUES RECORDED ON SHERIFF'S BOOKS:				
School Resource Deputy Contracts	\$ 4,804,000	\$ 4,380,000	\$ 424,000	9.7%
Dispatch Contracts	3,229,100	3,316,000	(86,900)	(2.6%)
Technology Contracts	273,600	262,500	11,100	4.2%
GPS Contract	117,500	117,500	-	0.0%
SUBTOTAL	\$ 8,424,200	\$ 8,076,000	\$ 348,200	4.3%
TOTAL GENERAL REVENUES	\$ 12,759,200	\$ 12,397,000	\$ 362,200	2.9%

CLASSIFICATION BREAKDOWN OF FISCAL YEAR 2025/2026 PROPOSED CERTIFIED BUDGET



FISCAL YEAR 2025/2026 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Personnel Services	FY 2025/26	FY 2024/25	\$ CHANGE
Salaries and Wages	\$ 95,222,000	\$ 87,123,000	\$ 8,099,000
Overtime	10,695,000	7,985,000	2,710,000
Special Pay	443,000	436,000	7,000
FICA Tax	8,147,000	7,250,000	897,000
Retirement Contributions	28,450,000	23,849,000	4,601,000
Life and Health Insurance	20,948,000	19,817,000	1,131,000
Workers Compensation	2,574,000	2,574,000	-
TOTAL PERSONNEL SERVICES	\$ 166,479,000	\$ 149,034,000	\$ 17,445,000

FISCAL YEAR 2025/2026 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Operating Expenditures	FY 2025/26	FY 2024/25	\$ CHANGE
Professional Services	\$ 3,311,000	\$ 4,571,000	\$ (1,260,000)
Contractual Services	3,072,000	3,003,000	69,000
Investigations	272,000	272,000	-
Travel and Per Diem	40,000	42,000	(2,000)
Communication Services	1,246,000	1,234,000	12,000
Freight and Postage Services	10,000	10,000	-
Utility Services	238,000	238,000	-
Rental and Leases	1,797,000	1,797,000	-

FISCAL YEAR 2025/2026 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Operating Expenditures, Continued	FY 2025/26	FY 2024/25	\$ CHANGE
Insurance	\$ 2,917,000	\$ 2,932,000	\$ (15,000)
Repair and Maintenance Services	1,675,000	1,621,000	54,000
Printing and Binding	25,000	32,000	(7,000)
Office Supplies	86,000	86,000	-
Operating Supplies	9,413,000	9,515,000	(102,000)
Subscriptions & Memberships	142,000	142,000	-
Training	424,000	433,000	(9,000)
TOTAL OPERATING EXPENDITURES	\$ 24,668,000	\$ 25,928,000	\$ (1,260,000)

FISCAL YEAR 2025/2026 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Capital Outlay	FY 2025/26	FY 2024/25	\$ CHANGE
Machinery and Equipment	\$ 4,518,000	\$ 4,518,000	\$ -
TOTAL CAPITAL OUTLAY	\$ 4,518,000	\$ 4,518,000	\$ -

Other Uses	FY 2025/26	FY 2024/25	\$ CHANGE
Reserve for Contingency	\$ 350,000	\$ 350,000	\$ -
TOTAL CONTINGENCY	\$ 350,000	\$ 350,000	\$ -

Grand Total Certified Budget	\$ 196,015,000	\$ 179,830,000	\$ 16,185,000
-------------------------------------	-----------------------	-----------------------	----------------------

BCC FACILITIES

In accordance with Chapter 30.49(d), Florida Statutes, the BCC Facilities Budget is requested separately from the Sheriff's Certified Budget for consideration in the County Budget for funding FY 2025/2026 annual operating and capital improvements of County-owned facilities operated by the Sheriff.

Classification	FY 2025/26	FY 2024/25	\$ Change	% Change
Operating & Maintenance	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
Critical Capital Improvements	975,000	975,000	-	0.0%
TOTAL BCC BUDGET	\$ 2,975,000	\$ 2,975,000	\$ -	0.0%

- **OPERATING AND MAINTENANCE:** The facilities annual operating and maintenance budget is for day-to-day repair, maintenance and utilities for the John E. Polk Correctional Facility (JEPCF) and Seminole County Juvenile Detention Center. Also included in this budget are maintenance, repair and replacement of security camera systems, cell locks, magnetometers and x-ray equipment at the three court facilities, two correctional facilities and Building 100.
- **CRITICAL CAPITAL IMPROVEMENTS:** The Critical Capital Improvements for FY 2025/2026 are currently under review and will be submitted separately to the Board of County Commissioners.

SHERIFF'S SPECIAL REVENUE FUNDS

Overview:

Special Revenue Funds are established to account for the proceeds of specific earmarked revenue sources restricted by law or committed to expenditure for specified purposes. Included in the Special Revenue Funds are grant revenues received through contracts with federal and state agencies to finance specific programs or activities and transfers from the County of statutory revenues restricted for use within the Sheriff's operations. The current Special Revenue Funds support 41 full-time positions and 1 part-time position.

The American Rescue Plan Act Agreement ended December 31, 2024, and the Department of Children and Families MOU ends June 30, 2025.

Opioid Lawsuit Settlement Funding:

The proposed budget includes Opioid Lawsuit Settlement Funds for the continuation of personnel enhancements of the Sheriff's Office Drug Enforcement & Behavioral Services Division SCORE Unit. The funding is reflected in the FY 2025/2026 Special Revenue Funds as a Transfer from the County and funds 9 full-time positions, which are included in the position counts above.

SPECIAL REVENUE SUMMARY

SOURCES	FY 2025/26	FY 2024/25	\$ CHANGE
GRANTS AND CONTRACTS:			
American Rescue Plan Act	\$ -	\$ 877,000	\$ (877,000)
HIDTA Program	900,000	944,000	(44,000)
Florida Department of Juvenile Justice (DJJ) Programs	785,000	785,000	-
Statutory Inmate Welfare Program	600,000	600,000	-
VOCA Crime Victim Assistance	251,000	188,000	63,000
Florida Network Programs	889,000	653,000	236,000
Violence Against Women InVEST Program	132,000	132,000	-
FADAA Medical Assisted Treatment	236,000	185,000	51,000
Department of Children and Families MOU	-	466,000	(466,000)
Other Grants/Contracts	34,000	239,000	(205,000)
SUBTOTAL GRANTS AND CONTRACTS	3,827,000	5,069,000	(1,242,000)

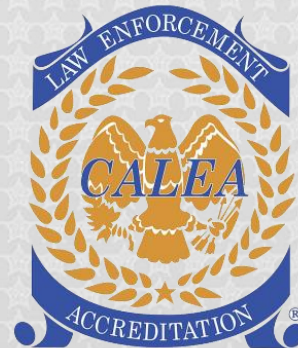
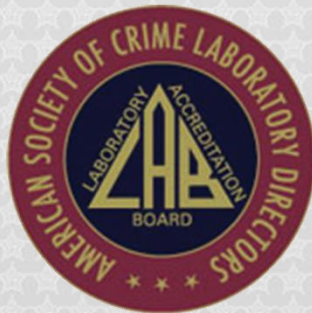
SPECIAL REVENUE SUMMARY

SOURCES	FY 2025/26	FY 2024/25	\$ CHANGE
TRANSFERS FROM COUNTY:			
Opioid Settlement Funds	\$ 1,381,000	\$ 1,267,000	\$ 114,000
Emergency 911 Fund	425,000	425,000	-
Teen Court Fund	72,000	72,000	-
Police Education Fund	150,000	150,000	-
Alcohol/Drug Abuse Fund	35,000	35,000	-
SUBTOTAL TRANSFERS FROM COUNTY	2,063,000	1,949,000	114,000
TOTAL SOURCES	\$ 5,890,000	\$ 7,018,000	\$ (1,128,000)
USES	FY 2025/26	FY 2024/25	\$ CHANGE
Personnel Services	\$ 3,969,000	\$ 4,482,000	\$ (513,000)
Operating Expenditures	1,921,000	2,536,000	(615,000)
Capital Outlay	-	-	-
TOTAL USES	\$ 5,890,000	\$ 7,018,000	\$ (1,128,000)



ACCREDITATION

Committed to the Highest Standards of Professionalism and Service





SHERIFF'S OFFICE CERTIFIED BUDGET BY DIVISION/SECTION FY 2025/2026

OFFICE OF THE SHERIFF

Budget

Personnel Services	\$ 2,974,462
Operating Expenses	139,070
Capital Outlay	-
Contingency	-
Total	\$ 3,113,532

Positions

Sworn	4
Certified	-
Civilian	7
Total Full-Time	11
Part-Time	-
Total	11



CHIEF COUNSEL

Budget

Personnel Services	\$ 1,137,657
Operating Expenses	76,950
Capital Outlay	-
Contingency	-
Total	\$ 1,214,607

Positions

Sworn	-
Certified	-
Civilian	6
Total Full-Time	6
Part-Time	-
Total	6



PROFESSIONAL DEVELOPMENT

Budget	
Personnel Services	\$ 4,272,788
Operating Expenses	337,590
Capital Outlay	90,000
Contingency	-
Total	\$ 4,700,378

Positions	
Sworn	16
Certified	4
Civilian	7
Total Full-Time	27
Part-Time	-
Total	27



PROFESSIONAL STANDARDS

Budget

Personnel Services	\$	944,279
Operating Expenses		18,590
Capital Outlay		-
Contingency		-
Total	\$	962,869

Positions

Sworn	3
Certified	-
Civilian	4
Total Full-Time	7
Part-Time	-
Total	7



PUBLIC AFFAIRS

Budget	
Personnel Services	\$ 1,060,191
Operating Expenses	19,885
Capital Outlay	-
Contingency	-
Total	\$ 1,080,076

Positions	
Sworn	-
Certified	-
Civilian	8
Total Full-Time	8
Part-Time	1
Total	9



FISCAL SERVICES

Budget

Personnel Services	\$ 1,654,095
Operating Expenses	1,601,261
Capital Outlay	500,000
Contingency	350,000
Total	\$ 4,105,355

Positions

Sworn	-
Certified	-
Civilian	26
Total Full-Time	26
Part-Time	1
Total	27



BUILDING SERVICES

Budget

Personnel Services	\$ 1,341,896
Operating Expenses	2,207,340
Capital Outlay	-
Contingency	-
Total	\$ 3,549,236

Positions

Sworn	-
Certified	-
Civilian	13
Total Full-Time	13
Part-Time	-
Total	13



FLEET SERVICES

Budget

Personnel Services	\$ 819,581
Operating Expenses	4,133,355
Capital Outlay	2,500,000
Contingency	-
Total	\$ 7,452,936

Positions

Sworn	-
Certified	-
Civilian	7
Total Full-Time	7
Part-Time	1
Total	8



HUMAN RESOURCES

Budget

Personnel Services	\$ 2,623,615
Operating Expenses	231,695
Capital Outlay	-
Contingency	-
Total	\$ 2,855,310

Positions

Sworn	1
Certified	-
Civilian	20
Total Full-Time	21
Part-Time	2
Total	23



TECHNOLOGY SOLUTIONS

Budget

Personnel Services	\$ 3,969,697
Operating Expenses	7,516,623
Capital Outlay	1,214,185
Contingency	-
Total	\$ 12,700,505

Positions

Sworn	-
Certified	-
Civilian	31
Total Full-Time	31
Part-Time	3
Total	34



Budget will be offset
by \$274,000 in
General Revenue

SEMINOLE NEIGHBORHOOD POLICING

Budget

Personnel Services	\$ 30,481,936
Operating Expenses	-
Capital Outlay	-
Contingency	-
Total	\$ 30,481,936

Positions

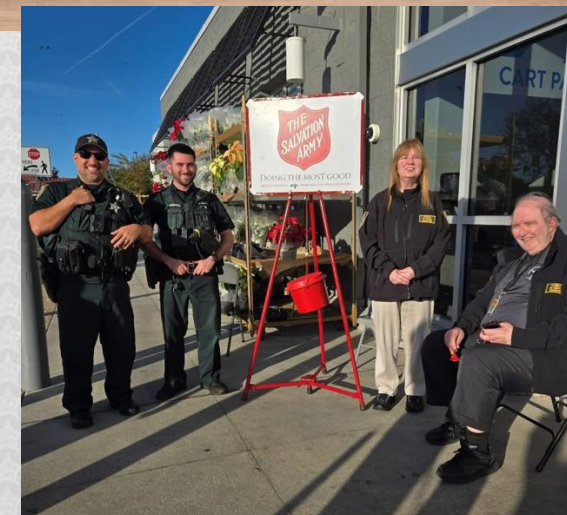
Sworn	190
Certified	-
Civilian	10
Total Full-Time	200
Part-Time	-
Total	200



COMMUNITY ENGAGEMENT

Budget	
Personnel Services	\$ 1,806,016
Operating Expenses	152,045
Capital Outlay	-
Contingency	-
Total	\$ 1,958,061

Positions	
Sworn	6
Certified	-
Civilian	4
Total Full-Time	10
Part-Time	3
Total	13



COMMUNICATIONS

Budget - Gross of Dispatch Revenue

Personnel Services	\$ 11,632,132
Operating Expenses	31,650
Capital Outlay	-
Contingency	-
Total	\$ 11,663,782

Positions

Sworn	-
Certified	-
Civilian	115
Total Full-Time	115
Part-Time	5
Total	120



Budget will be offset by \$3,229,000 in General Revenue and reflects an offset of \$425,000 in Special Revenue

FORENSIC SERVICES

Budget

Personnel Services	\$ 2,475,733
Operating Expenses	74,910
Capital Outlay	-
Contingency	-
Total	\$ 2,550,643

Positions

Sworn	-
Certified	-
Civilian	19
Total Full-Time	19
Part-Time	1
Total	20



SPECIAL OPERATIONS

Budget	
Personnel Services	\$ 3,849,648
Operating Expenses	893,610
Capital Outlay	-
Contingency	-
Total	\$ 4,743,258

Positions	
Sworn	19
Certified	-
Civilian	3
Total Full-Time	22
Part-Time	1
Total	23



DOMESTIC SECURITY

Budget	
Personnel Services	\$ 6,462,004
Operating Expenses	505,705
Capital Outlay	-
Contingency	-
Total	\$ 6,967,709

Positions	
Sworn	28
Certified	-
Civilian	16
Total Full-Time	44
Part-Time	1
Total	45



Budget will be offset by General Revenue of \$117,500 and reflects an offset of \$50,000 in Special Revenue

CRIMINAL INVESTIGATIONS

Budget	
Personnel Services	\$ 6,743,403
Operating Expenses	191,745
Capital Outlay	-
Contingency	-
Total	\$ 6,935,148

Positions	
Sworn	36
Certified	-
Civilian	8
Total Full-Time	44
Part-Time	4
Total	48



Budget reflects an offset of \$382,000 in Special Revenue

DRUG ENFORCEMENT & BEHAVIORAL SERVICES

Budget

Personnel Services	\$ 4,576,966
Operating Expenses	65,110
Capital Outlay	-
Contingency	-
Total	\$ 4,642,076

Positions

Sworn	29
Certified	-
Civilian	8
Total Full-Time	37
Part-Time	-
Total	37



Budget reflects an offset of \$1,400,000 in Special Revenue

SCHOOL SAFETY

Budget - Gross of SRD Revenue

Personnel Services	\$ 11,422,709
Operating Expenses	61,830
Capital Outlay	-
Contingency	-
Total	\$ 11,484,539

Positions

Sworn	60
Certified	-
Civilian	5
Total Full-Time	65
Part-Time	135
Total	200



Budget will be offset by \$4,800,000 in
General Revenue

JUVENILE JUSTICE

Budget

Personnel Services	\$ 11,002,386
Operating Expenses	101,522
Capital Outlay	-
Contingency	-
Total	\$ 11,103,908

Positions

Sworn	-
Certified	18
Civilian	93
Total Full-Time	111
Part-Time	-
Total	111



Budget reflects an offset of \$1,700,000 in Special Revenue

PROBATION SERVICES

Budget

Personnel Services	\$ 2,298,188
Operating Expenses	21,645
Capital Outlay	-
Contingency	-
Total	\$ 2,319,833

Positions

Sworn	-
Certified	-
Civilian	22
Total Full-Time	22
Part-Time	-
Total	22



CORRECTIONS: SECURITY OPERATIONS

Budget

Personnel Services	\$ 28,223,985
Operating Expenses	3,783,950
Capital Outlay	176,315
Contingency	-
Total	\$ 32,184,250

Positions

Sworn	1
Certified	148
Civilian	22
Total Full-Time	171
Part-Time	-
Total	171



CORRECTIONS: SUPPORT OPERATIONS

Budget	
Personnel Services	\$ 14,772,796
Operating Expenses	200,000
Capital Outlay	-
Contingency	-
Total	\$ 14,972,796

Positions	
Sworn	-
Certified	57
Civilian	64
Total Full-Time	121
Part-Time	-
Total	121



CORRECTIONS: INMATE HEALTHCARE

Budget

Personnel Services	\$ 6,652,447
Operating Expenses	2,295,075
Capital Outlay	-
Contingency	-
Total	\$ 8,947,522

Positions

Sworn	-
Certified	-
Civilian	53
Total Full-Time	53
Part-Time	-
Total	53



Budget reflects an offset of \$236,000 in Special Revenue

JUDICIAL SERVICES

Budget

Personnel Services	\$ 11,313,490
Operating Expenses	397,945
Capital Outlay	37,500
Contingency	-
Total	\$ 11,748,935

Positions

Sworn	65
Certified	-
Civilian	19
Total Full-Time	84
Part-Time	2
Total	86



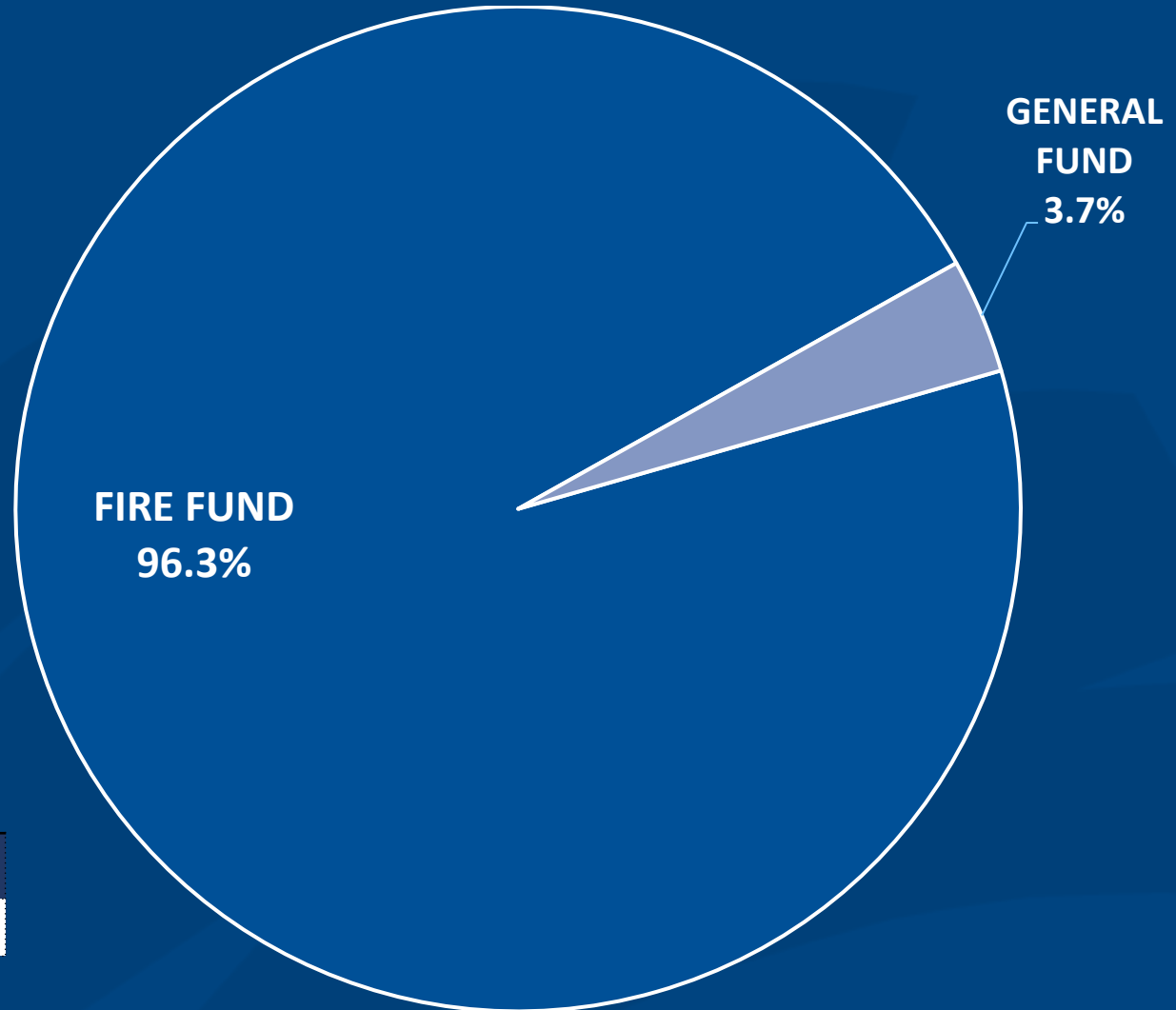
#WeAreSCSO

Fire Department

Chief Matt Kinley

Department Funding Sources

- Funding Total:
\$125,265,449



	FY25	ELIMINATE	FY26
DEPT FTEs	580.5		580.5

Budget Comparison

Supplemental Packet Page 86
Worksession Document Page 453

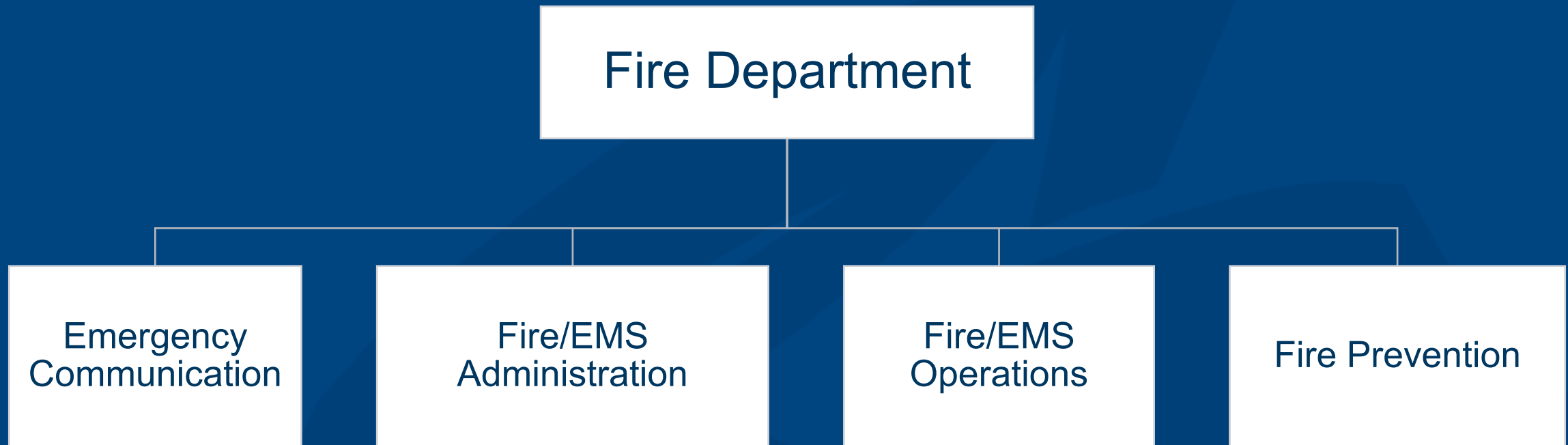
	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	82,632,834	88,274,042	5,641,208	6.8%
OPERATING EXPENDITURES	7,194,610	7,464,399	269,789	3.7%
CAPITAL OUTLAY	-	-	-	0.0%
GRANTS & AIDS	1,218,898	1,132,843	(86,055)	-7.1%
INTERFUND TRANSFERS OUT	-	-	-	0.0%
BASE BUDGET Total	91,046,342	96,871,284	5,824,942	6.4%
CIP	9,800,000	13,799,004	3,999,004	40.8%
FLEET	3,339,000	7,636,500	4,297,500	128.7%
EQUIPMENT, OTHER	2,705,634	2,294,161	(411,473)	-15.2%
TECHNOLOGY	73,000	224,000	151,000	206.8%
FACILITIES PROJECTS	1,775,000	4,440,500	2,665,500	150.2%
GRANTS	43,762	-	(43,762)	-100.0%
Grand Total	108,782,738	125,265,449	16,482,711	15.2%

Base Operating Budget

*Supplemental Packet Page 86
Worksession Document Page 453*

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
EMERGENCY COMMUNICATIONS	329,582	315,900	(13,682)	-4.2%
FIRE EMS ADMINISTRATION	2,607,406	2,691,089	83,683	3.2%
FIRE EMS OPERATIONS	5,590,570	5,524,553	(66,017)	-1.2%
FIRE PREVENTION	83,950	65,700	(18,250)	-21.7%
BASE BUDGETS Total	8,611,508	8,597,242	(14,266)	-0.2%

Includes General Fund and Fire Fund.



Seminal Moments

- Adjust transport fees for out of County residents



Major Projects

- Fire Stations 25 Casselberry, 23 Howell Branch
- Collective Bargaining Agreement
- Tactical Tanker



Significant Budget Highlights & Challenges

- Traffic Blocking Vehicle
- Fire Training Center living quarters
- Station Security – Year 2
- Emergency Communications Center
- Inflationary Increases
- EMS supplies Increase - 62% from FY21 – FY24
- Age of Stations – cost of construction
- Unfunded Mandates – PFAS



2021	2025
\$601,352	\$924,496
53% INCREASE	

Fire Dept Questions

*Supplemental Packet Page 86
Worksession Document Page 451*

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	82,632,834	88,274,042	5,641,208	6.8%
OPERATING EXPENDITURES	7,194,610	7,464,399	269,789	3.7%
CAPITAL OUTLAY	-	-	-	0.0%
GRANTS & AIDS	1,218,898	1,132,843	(86,055)	-7.1%
INTERFUND TRANSFERS OUT	-	-	-	0.0%
BASE BUDGET Total	91,046,342	96,871,284	5,824,942	6.4%
CIP	9,800,000	13,799,004	3,999,004	40.8%
FLEET	3,339,000	7,636,500	4,297,500	128.7%
EQUIPMENT, OTHER	2,705,634	2,294,161	(411,473)	-15.2%
TECHNOLOGY	73,000	224,000	151,000	206.8%
FACILITIES PROJECTS	1,775,000	4,440,500	2,665,500	150.2%
GRANTS	43,762	-	(43,762)	-100.0%
Grand Total	108,782,738	125,265,449	16,482,711	15.2%

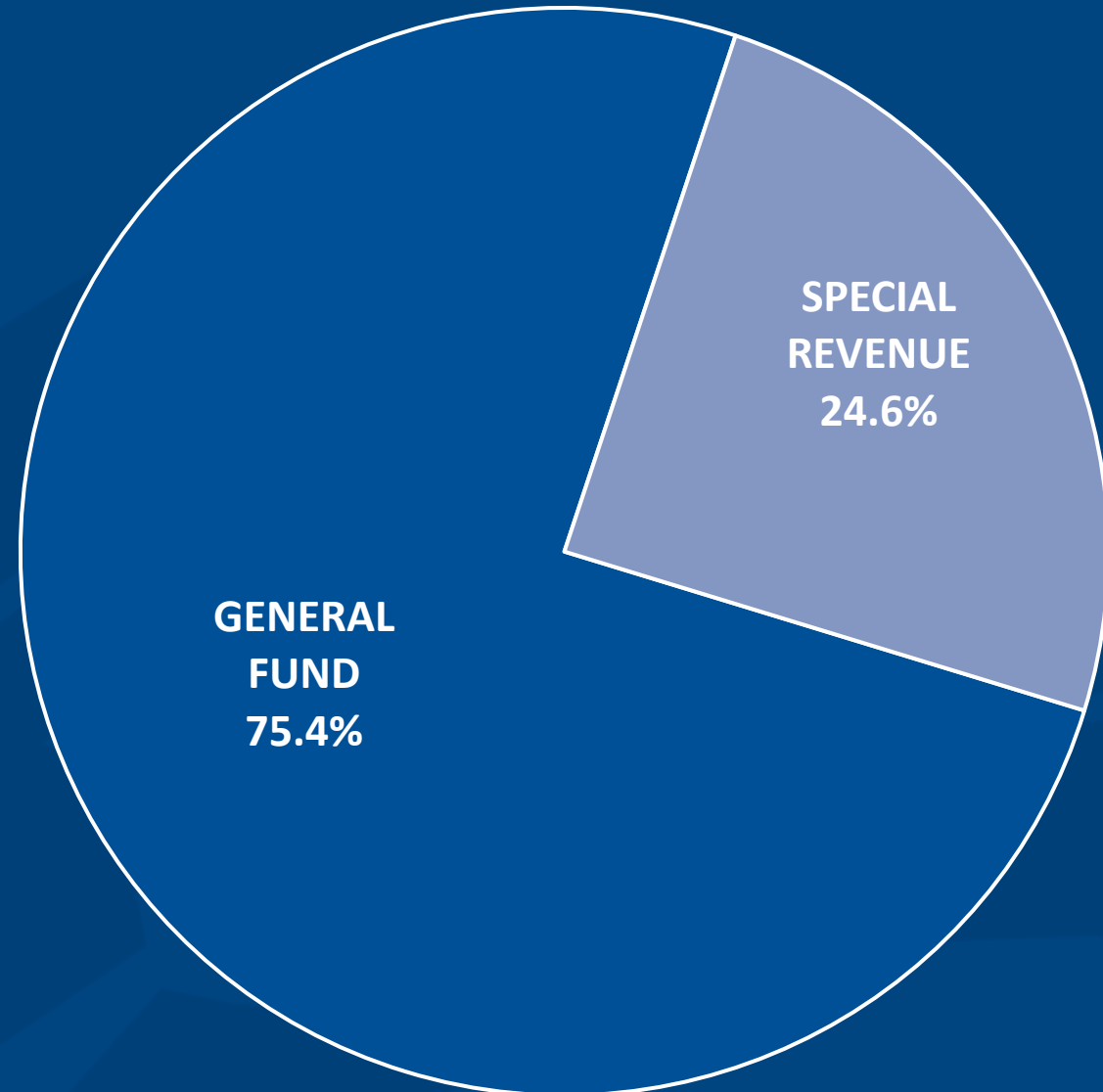
Emergency Management

Alan S. Harris

Department Funding Sources

- Funding Total:
\$13,803,349

	FY25	ELIMINATE	FY26
DEPT FTEs	68.5		68.5



Budget Comparison

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	6,092,579	6,402,259	309,680	5.1%
OPERATING EXPENDITURES	4,442,762	4,775,090	332,328	7.5%
CAPITAL OUTLAY	-	-	-	0.0%
DEBT SERVICE	-	-	-	0.0%
GRANTS & AIDS	150,000	145,000	(5,000)	-3.3%
CONSTITUTIONAL TRANSFERS	425,000	425,000	-	0.0%
BASE BUDGET Total	11,110,342	11,747,349	637,008	5.7%
CIP	-	-	-	0.0%
FLEET	229,400	48,500	(180,900)	-78.9%
EQUIPMENT, OTHER	185,000	-	(185,000)	-100.0%
TECHNOLOGY	520,000	1,737,500	1,217,500	234.1%
FACILITIES PROJECTS	487,000	270,000	(217,000)	-44.6%
GRANTS	249,062	-	(249,062)	-100.0%
Grand Total	12,780,804	13,803,349	1,022,546	8.0%

Base Operating Budget

	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
BASE BUDGETS						
ANIMAL SERVICES	362,031	526,346	565,710	529,850.00	(35,860)	-6.3%
E-911 (ADDRESSING)	1,209	2,598	8,220	4,550.00	(3,670)	-44.6%
EMERGENCY MANAGEMENT	797,574	223,246	39,500	44,250.00	4,750	12.0%
EMERGENCY TELECOMMUNICATION	2,404,774	2,491,859	2,719,788	2,746,895.00	27,107	1.0%
BASE BUDGETS Total	3,565,588	3,244,048	3,333,218	3,325,545.00	(7,673)	-0.2%

Excludes E-911 Fund and Donation Funds. Includes
General Fund only

Seminal Moments

- Portable / Mobile Radio Conversion Project to Cellular
- Adoption of Dog Enrichment Yards
- Bulk Commodity of Pet Food
- Adoption of Dog Run / Cat Areas



Significant Budget Highlights & Challenges

- Highlights:
 - Cyber Security - Telecommunication Tower Security Enhancement
 - Animal Services Computer Aided Dispatch and Medical Records (Chameleon) Enhancement
- Challenges:
 - Overcapacity at Animal Shelter
 - Ventilation / HVAC for Animal Shelter
 - Oviedo Tower
 - Radio System Interference Scanning System
 - Portable Radio Replacement Schedule



Emergency Management Questions

*Supplemental Packet Page 101
Worksession Document Page 557*

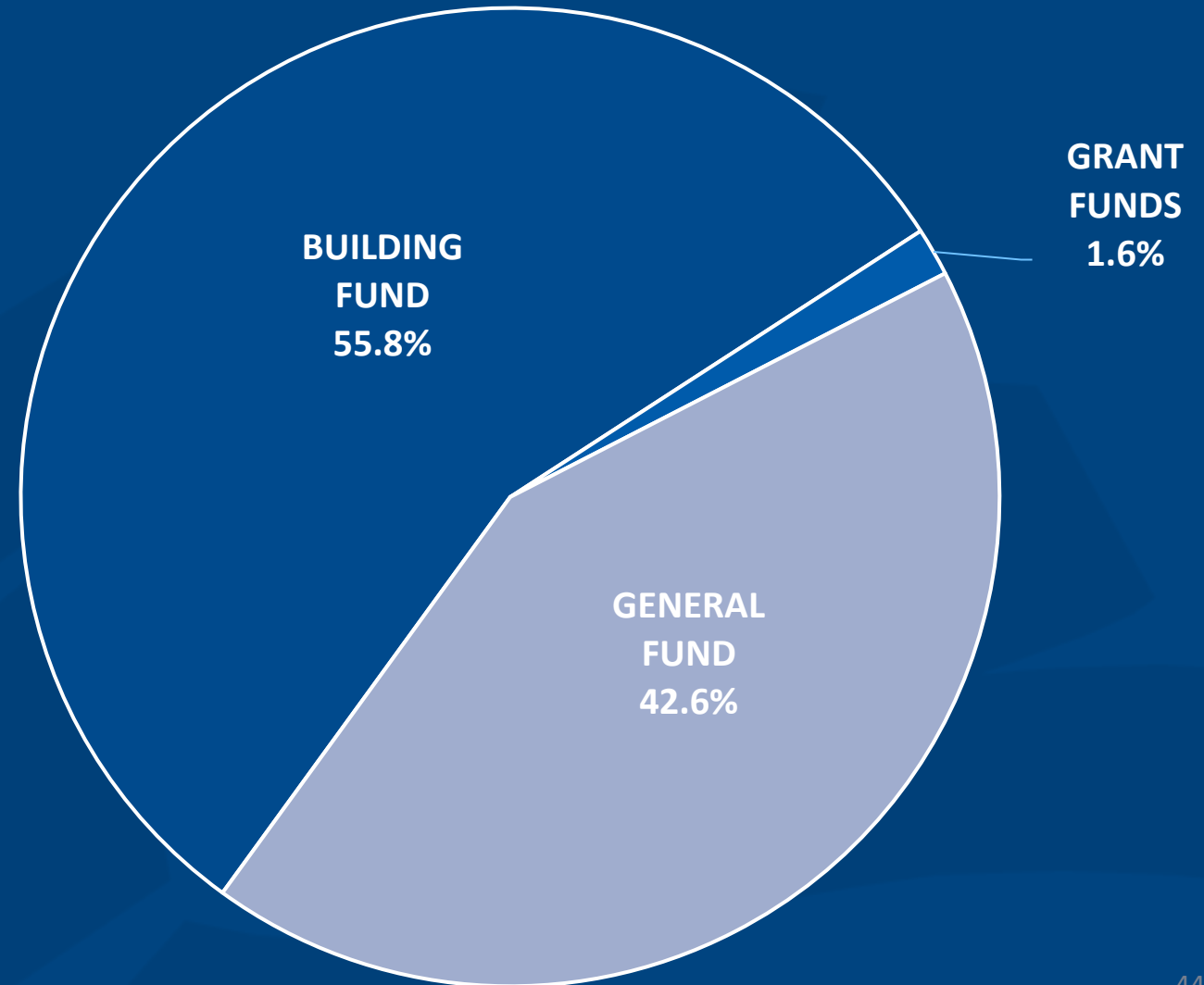
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
BASE BUDGETS				
PERSONNEL SERVICES	6,092,579	6,402,259	309,680	5.1%
OPERATING EXPENDITURES	4,442,762	4,775,090	332,328	7.5%
CAPITAL OUTLAY	-	-	-	0.0%
DEBT SERVICE	-	-	-	0.0%
GRANTS & AIDS	150,000	145,000	(5,000)	-3.3%
CONSTITUTIONAL TRANSFERS	425,000	425,000	-	0.0%
BASE BUDGET Total	11,110,342	11,747,349	637,008	5.7%
CIP	-	-	-	0.0%
FLEET	229,400	48,500	(180,900)	-78.9%
EQUIPMENT, OTHER	185,000	-	(185,000)	-100.0%
TECHNOLOGY	520,000	1,737,500	1,217,500	234.1%
FACILITIES PROJECTS	487,000	270,000	(217,000)	-44.6%
GRANTS	249,062	-	(249,062)	-100.0%
Grand Total	12,780,804	13,803,349	1,022,546	8.0%

Development Services

Jose Gomez

Department Funding Sources

Funding Total:
\$10,988,986



	FY25	ELIMINATE	FY26
DEPT FTEs	97		97

Budget Comparison

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	9,099,426	9,973,596	874,170	9.6%
OPERATING EXPENDITURES	906,891	939,390	32,499	3.6%
BASE BUDGET Total	10,006,317	10,912,986	906,669	9.1%
FLEET	73,564	76,000	2,436	3.3%
EQUIPMENT, OTHER	-	-	-	0.0%
TECHNOLOGY	-	-	-	0.0%
Grand Total	10,079,881	10,988,986	909,105	9.0%

Base Operating Budget

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
BUILDING	450,850	314,850	(136,000)	-30.2%
DEVELOP REVIEW ENGINEERING	14,067	14,000	(67)	-0.5%
GROWTH MANAGEMENT	437,694	435,540	(2,154)	-0.5%
BASE BUDGETS Total	902,611	764,390	(138,221)	-15.3%

Excludes Arbor Violation Fund. Includes General Fund and Building Fund.

Development Services

Building

Develop Review
Engineering

Growth Management

Seminal Moments

- Intradepartmental Consolidation (~\$75,000 savings)
 - Create a “One Stop Shop” for Permit Intake and Customer Support
 - Cross Training of all Front-Line Staff to help residents find solutions
 - Reallocate space in County Services Building to facilitate additional consolidation
- Interdepartmental Consolidation (~\$150,000 savings)
 - Find opportunities for sharing of staff with other Departments that can provide expertise for hard to fill critical positions
 - Streamline functions that cross Departments
 - Allows County staffing to stay nimble and reallocate FTEs



Significant Budget Highlights & Challenges

- Decrease in Development and Building Activity
- Reduced Revenue
 - General Fund (Planning and Development/Development Review Engineering)

FY23	FY24	FY25 (Through 5/21/2025)
\$1,820,928	\$1,539,554	\$822,608 (\$1,294,189 Projected)

- Building Enterprise Fund

FY23	FY24	FY25 (Through 5/21/2025)
\$7,565,527	\$6,884,841	\$4,047,308 (\$6,367,532 Projected)

Development Services Questions

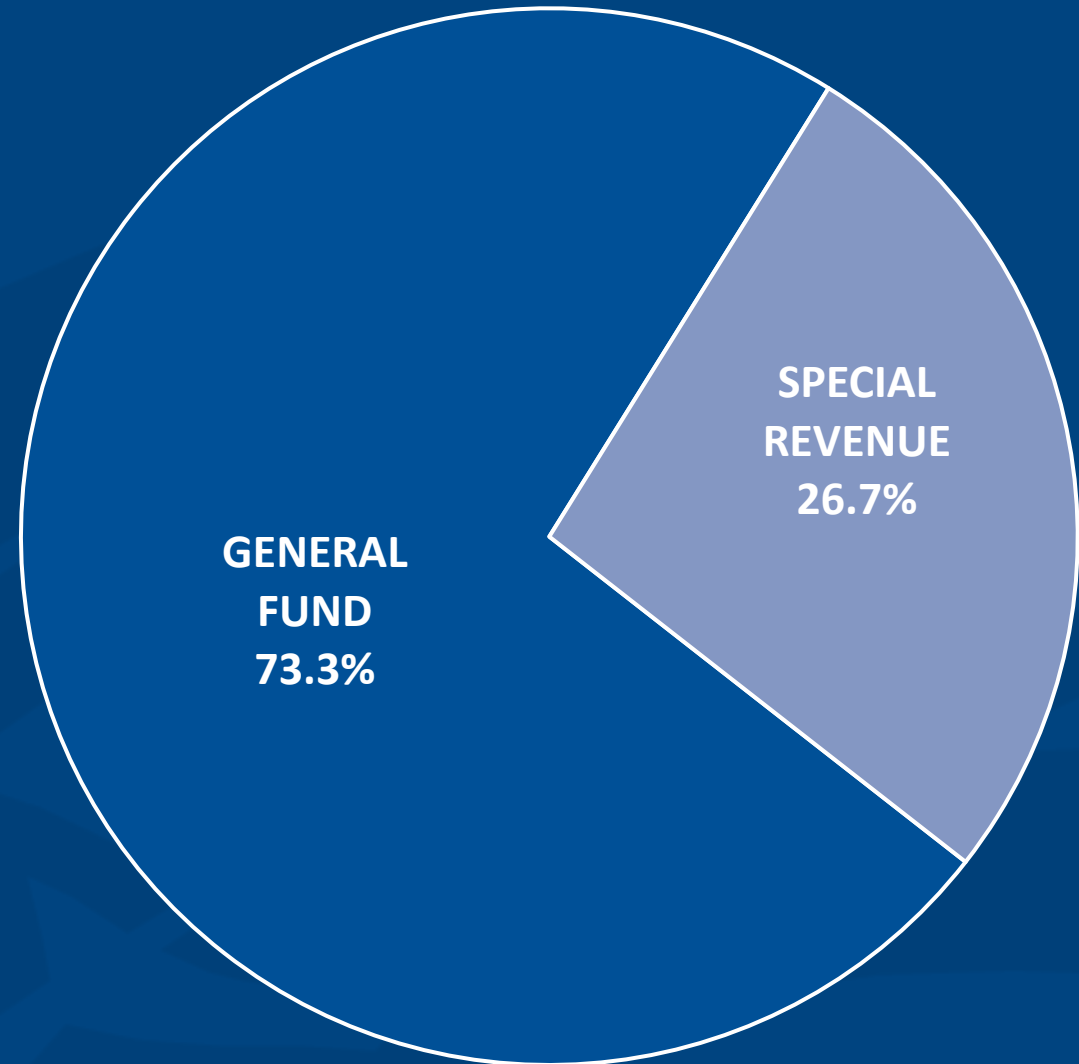
	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	9,099,426	9,973,596	874,170	9.6%
OPERATING EXPENDITURES	906,891	939,390	32,499	3.6%
BASE BUDGET Total	10,006,317	10,912,986	906,669	9.1%
FLEET	73,564	76,000	2,436	3.3%
EQUIPMENT, OTHER	-	-	-	0.0%
TECHNOLOGY	-	-	-	0.0%
Grand Total	10,079,881	10,988,986	909,105	9.0%

Community Services

Allison Thall

Department Funding Sources

Funding Total:
\$21,001,341



	FY25	ELIMINATE	FY26
DEPT FTEs	53.0		53.0

Budget Comparison

EXCLUDES INTERNAL SERVICES CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
BASE BUDGETS				
PERSONNEL SERVICES	3,894,153	4,004,468	110,315	2.8%
OPERATING EXPENDITURES	3,771,479	3,433,445	(338,034)	-9.0%
GRANTS & AIDS	15,395,841	11,963,678	(3,432,164)	-22.3%
CONSTITUTIONAL TRANSFERS	1,267,000	1,381,000	114,000	9.0%
BASE BUDGETS Total	24,328,473	20,782,591	(3,545,882)	-14.6%
FLEET	39,000	-	(39,000)	-100.0%
PROJECTS	-	-	-	0.0%
TECHNOLOGY	9,500	-	(9,500)	-100.0%
GRANTS	10,203,503	218,750	(9,984,753)	-97.9%
Grand Total	34,580,476	21,001,341	(13,579,135)	-39.3%

Base Operating Budget

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
COMMUNITY ASSISTANCE	1,800,789	1,680,422	(120,367)	-6.7%
COMMUNITY HEALTH	9,863,146	9,775,860	(87,287)	-0.9%
CS BUSINESS OFFICE	22,500	22,500	-	0.0%
VETERANS SERVICES	21,100	21,100	-	0.0%
BASE BUDGETS Total	11,707,535	11,499,882	(207,654)	-1.8%

Excludes Grants and Opioid Settlement Funding. Includes General Fund only.



Seminal Moments

- Central Florida Regional Hospital, a subsidiary of Healthcare Corporation of America (HCA)
 - Nonrenewal of a long-standing Agreement with HCA to provide indigent care services to residents of Seminole County. County-wide, indigent care services continue to be supported by multiple providers and sources including, DOH, True Health, HCRA, LIP, and mandated Medicaid contributions.
 - **Cost Savings– \$362,412**
- Central Florida Family Health Centers, Inc. – True Health – Low Income Pool (LIP)
 - Reduction in contribution to the Agency for Health Care Administration Low Income Pool to align with the population of Seminole County vs. Orange County.
 - **Cost Savings- \$195,254**
- Return out-sourced contracted permanent supportive housing for the chronically homeless to the Department of Community Services. Currently provided by Aspire Health Partners (**\$208,237**)
 - Current provider has decreased the level of service while increasing operating costs.
 - In house program assistance (**est. \$148,000**)
 - (Street) Outreach services will be provided by a contracted source. (**est. \$60,000**)
 - **Cost savings – Budget Neutral**

Significant Budget Highlights & Challenges

- General Housing Trust Fund
 - Implementation of a Revolving Credit program to assist developers of affordable housing construction.
 - Approval of the Vacation Rental Registration Resolution allowing for fees to be collected and applied to the General Housing Trust Fund
- Community Services Assistance (CSA) program
 - Reduce FY 2025/2026 budget (\$1,000,000) to FY 2023/2024 FY allocation of \$842,233
 - **Cost Savings - \$157,767**
- Homelessness Funding
 - Adjust the homelessness funding contribution from 33% of the CSA budget allocation to 50% of the CSA budget allocation
 - Homeless shelter funding will increase by 17%
 - Non-profit funding will decrease by 17%
 - Funding formula for Shelter beds shall remain the same – (% of beds per Shelter)

Community Services Questions

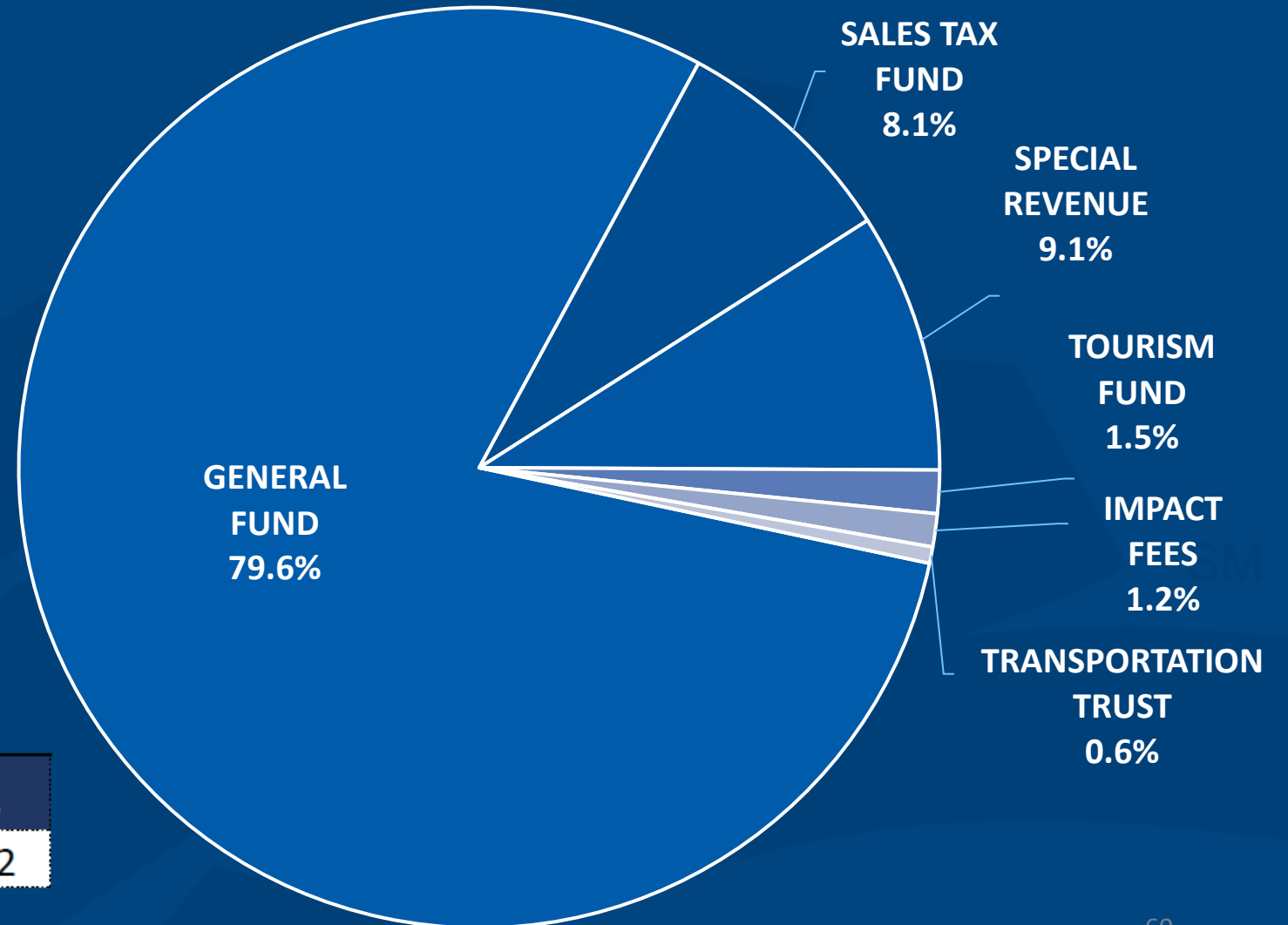
	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	3,894,153	4,004,468	110,315	2.8%
OPERATING EXPENDITURES	10,794,925	3,433,445	(7,361,480)	-68.2%
DEBT SERVICE	-	-	-	0.0%
GRANTS & AIDS	8,372,395	11,963,678	3,591,283	42.9%
CONSTITUTIONAL TRANSFERS	1,267,000	1,381,000	114,000	9.0%
BASE BUDGET Total	24,328,473	20,782,591	(3,545,882)	-14.6%
FLEET	39,000	-	(39,000)	-100.0%
EQUIPMENT, OTHER	-	-	-	0.0%
TECHNOLOGY	9,500	-	(9,500)	-100.0%
GRANTS	10,203,503	218,750	(9,984,753)	-97.9%
Grand Total	34,580,476	21,001,341	(13,579,135)	-39.3%

Parks & Recreation

Richard E. Durr Jr., CPRP, PLA, AICP

Department Funding Sources

Funding Total:
\$30,113,145



	FY25	ELIMINATE	FY26
DEPT FTEs	176.92		176.92

Budget Comparison

*Supplemental Packet Page 139
Worksession Document Page 385*

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	13,712,398	14,360,825	648,428	4.7%
OPERATING EXPENDITURES	11,091,115	11,183,422	92,307	0.8%
CAPITAL OUTLAY	950,000	950,000	-	0.0%
DEBT SERVICE	71,310	71,310	-	0.0%
GRANTS & AIDS	100,000	100,000	-	0.0%
BASE BUDGET Total	25,924,822	26,665,557	740,735	2.9%
CIP	5,725,000	2,428,400	(3,296,600)	-57.6%
FLEET	259,820	5,500	(254,320)	-97.9%
EQUIPMENT, OTHER	1,360,000	1,013,688	(346,312)	-25.5%
TECHNOLOGY	12,000	-	(12,000)	-100.0%
FACILITIES PROJECTS	-	-	-	0.0%
GRANTS	-	-	-	0.0%
Grand Total	33,281,642	30,113,145	(3,168,497)	-9.5%

Base Operating Budget

	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
BASE BUDGETS						
EXTENSION SERVICES	67,425	107,353	92,722	92,781.10	59	0.1%
GREENWAYS & NATURAL LANDS	3,516,250	3,727,838	4,347,978	4,449,789.22	101,811	2.3%
LIBRARY SERVICES	1,933,949	1,888,692	2,134,716	2,049,096.84	(85,619)	-4.0%
PARKS & RECREATION	3,174,142	3,096,086	3,635,626	3,613,176.81	(22,449)	-0.6%
PARKS BUSINESS OFFICE	12,041	15,180	32,372	32,051.00	(321)	-1.0%
BASE BUDGETS Total	8,703,808	8,835,149	10,243,415	10,236,894.97	(6,520)	-0.1%

Excludes Grants and Donation Funds. Includes General Fund and Tourism Fund.

Parks & Recreation

Parks Business Office

Extension
Services

Greenways &
Natural Lands

Library
Services

Parks &
Recreation

Trail
Development

Seminal Moments

Legacy Sports Lighting Infrastructure Replacement

- Replace Existing Metal Halide Lighting at End-of-Life
- Improved Participant Safety
- Reduce Utility and Maintenance Costs, Light Spill
- Keep Facilities Current with Sports Tourism Market

Existing Sports Lighting Locations to be Replaced:

- Greenwood Lakes Park
- Kewanee Park
- Red Bug Lake Park Sanlando Park
- Softball Complex
- Sylvan Lake Park



Existing Sports Lighting Example

Seminal Moments

Legacy Sports Lighting Infrastructure Replacement Project

Identified as 4th Gen Infrastructure Sales Tax Project

- **Contract In Place:** 3-year contract with Musco Lighting
- **FY 25/26:** \$2.1M (Red Bug, Sylvan, Greenwood Lakes)
- **FY 26/27:** \$1.9M (Sanlando, Softball Complex, Kewanee)

General Fund Financial Impacts (estimated):

- **Annual Utility Savings:**
35% reduction in utility cost;
- **Maintenance Cost Savings:**
\$75K+ annually



LED Sports Lighting Example

Seminal Moments

Seminole Forever Program

Fund eligible capital and maintenance needs from the Seminole Forever Program as permitted by adopted ordinance.

1. \$1M of Identified CIP Projects at Natural Lands Properties:

- Deferred Facility Needs
- ADA Improvements
- Utility Infrastructure Needs
- Safety Projects
- Improved Visitor Experience

2. Proposed Split Funding of Seminole Forever Program Manager:

- Creates annual \$60K reduction in General Fund



Budget Highlights & Challenges



Deer Run Park Property

Budget Highlights

- Open Gov Asset Management Software
- Project Management Software
- Replacement of Lightning Prediction & Warning System
- Softball Complex Scoreboard Replacements
- Deer Run Park – Phase 2 Design

Budget Highlights & Challenges

FY 25/26 Budget Challenges

- Inflationary Increase to Utilities and Software
- Landscape Maintenance Contracts Cost Increase
- End-of-Life Replacements at Libraries, Parks (Furniture, Fixtures and Equipment, etc.)
- Uncertainty in the State Aid to Libraries Program
- Existing Programs in High Demand are at Maximum Capacity (i.e., Children's 'Camp' Programs)
- Future Operating and Maintenance for Facilities Currently in Development Stage (Deer Run, Rolling Hills, Indoor Complex, Rosenwald, etc.)



Central Branch Library

Parks & Recreation Questions

*Supplemental Packet Page 139
Worksession Document Page 385*

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	13,712,398	14,360,825	648,428	4.7%
OPERATING EXPENDITURES	11,091,115	11,183,422	92,307	0.8%
CAPITAL OUTLAY	950,000	950,000	-	0.0%
DEBT SERVICE	71,310	71,310	-	0.0%
GRANTS & AIDS	100,000	100,000	-	0.0%
BASE BUDGET Total	25,924,822	26,665,557	740,735	2.9%
CIP	5,725,000	2,428,400	(3,296,600)	-57.6%
FLEET	259,820	5,500	(254,320)	-97.9%
EQUIPMENT, OTHER	1,360,000	1,013,688	(346,312)	-25.5%
TECHNOLOGY	12,000	-	(12,000)	-100.0%
FACILITIES PROJECTS	-	-	-	0.0%
GRANTS	-	-	-	0.0%
Grand Total	33,281,642	30,113,145	(3,168,497)	-9.5%

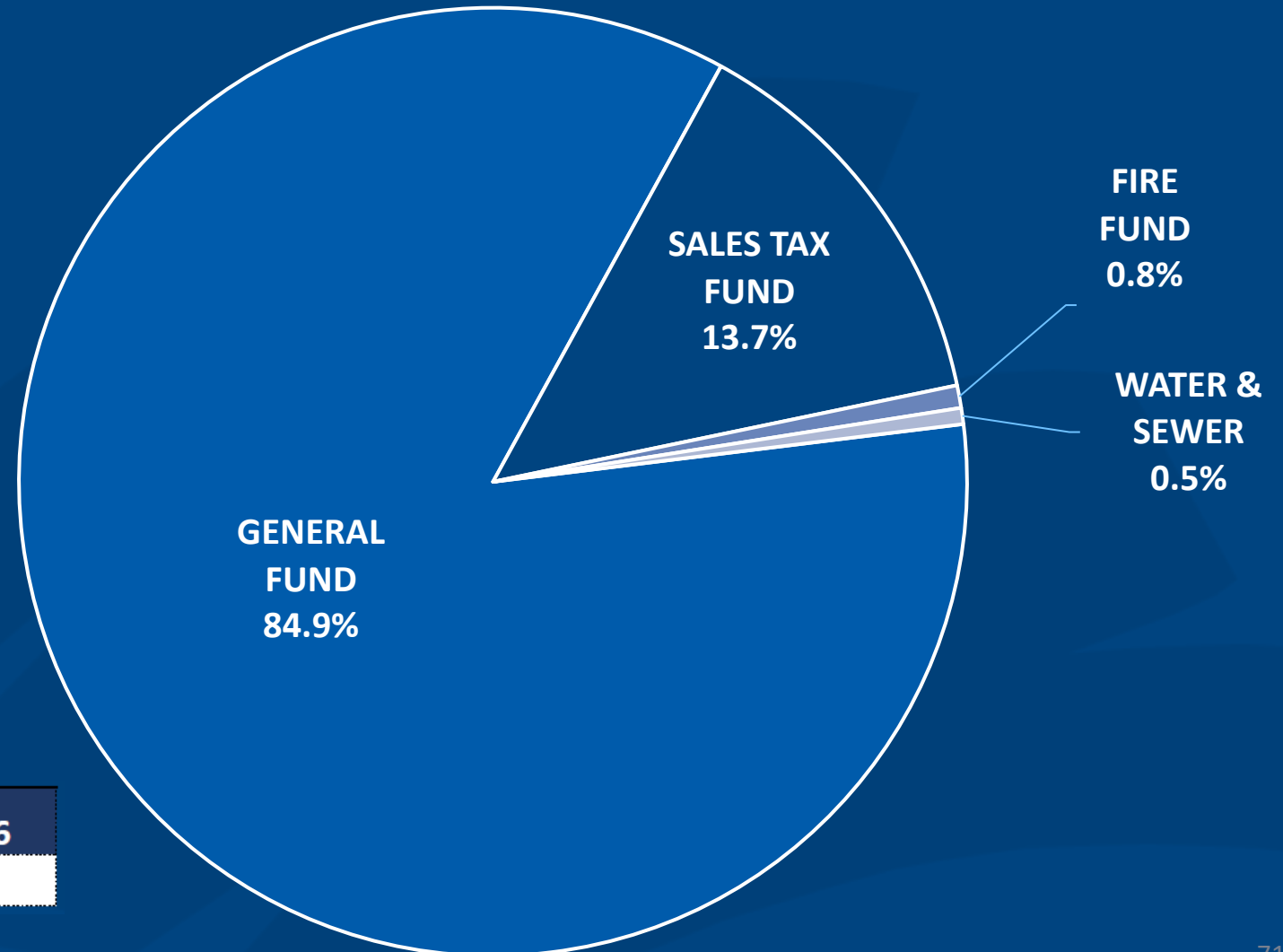
Fleet & Facilities

Chad Wilsky

PCC # 62914

Department Funding Sources

Funding Total:
\$36,371,577



	FY25	ELIMINATE	FY26
DEPT FTEs	79	(1)	78

Budget Comparison

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	7,290,979	8,048,758	757,779	10.4%
OPERATING EXPENDITURES	17,725,949	18,892,165	1,166,216	6.6%
DEBT SERVICE	-	-	-	0.0%
BASE BUDGET Total	25,016,928	26,940,922	1,923,995	7.7%
CIP	5,000,000	5,000,000	-	0.0%
FLEET	341,300	217,000	(124,300)	-36.4%
EQUIPMENT, OTHER	-	92,715	92,715	0.0%
TECHNOLOGY	185,000	260,940	75,940	41.0%
FACILITIES PROJECTS	2,583,000	3,860,000	1,277,000	49.4%
Grand Total	33,126,228	36,371,577	3,245,350	9.8%

Budget Comparison

With FY25 adjustment for \$1.2M in Countywide Utility Costs moved to Centralized Facilities Division

EXCLUDES INTERNAL SERVICES CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
BASE BUDGETS				
+ PERSONNEL SERVICES	7,290,979	8,048,758	757,779	10.4%
+ OPERATING EXPENDITURES	18,896,131	18,892,165	(3,966)	0.0%
BASE BUDGETS Total	26,187,109	26,940,922	753,813	2.9%
+ FACILITIES	2,583,000	3,860,000	1,277,000	49.4%
+ FLEET	341,300	217,000	(124,300)	-36.4%
+ PROJECTS	5,000,000	5,092,715	92,715	1.9%
+ TECHNOLOGY	185,000	260,940	75,940	41.0%
NON-BASE BUDGETS Total	8,109,300	9,430,655	1,321,355	16.3%
Grand Total	34,296,409	36,371,577	2,075,168	6.1%

Base Operating Budget

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
FACILITIES DEVELOPMENT	1,000	-	(1,000)	-100.0%
FACILITIES MAINTENANCE	10,274,317	10,505,315	230,998	2.2%
FLEET MANAGEMENT	8,620,814	8,386,850	(233,964)	-2.7%
BASE BUDGETS Total	18,896,131	18,892,165	(3,966)	0.0%

Fleet & Facilities

Facilities Development

Facilities Maintenance

Fleet Management

Seminal Moments

- Fleet Inventory Rightsizing and Management Procedures
 - Utilization of car allowances vs. new vehicle purchases
 - Reallocate vehicles to offset new purchases
 - Identified \$400,000 in savings for FY26
 - Reallocate light duty vehicles with low utilization to offset new purchases
 - Reduce size of County Fleet and create operational efficiencies



Seminal Moments

- Energy and Water efficiency improvements
 - Building automation systems (reduce energy consumption up to 30%)
 - HVAC
 - Lighting
 - LED lighting improvements (reduce energy consumption 25-40%)
 - Central Branch Library
 - Routine Maintenance Replacement
 - Florida Water Star
 - Water conservation program
 - Partnership with Environmental Services and Facilities



Significant Budget Highlights & Challenges

- Facilities Condition Assessments
 - HVAC components (chillers, air handlers, pumps, condensing units)
 - Elevators
 - Plumbing
- Maintenance and Replacement Program Development



Significant Budget Highlights & Challenges

Fleet

- Uncertainty of market financial impacts on Fleet vehicle and equipment purchases
 - Vehicles and equipment: 5-30% increase
 - Heavy equipment service contracts: 10% increase
 - Parts: 10-15% increase
 - Limited supply and longer lead times

Facilities

- Construction
 - Rate of cost increases have been slowing but industry forecasting 5-7% increase
 - The “normalized” costs are 2-3 times from just a few years ago
- Maintenance
 - Service contracts and materials: 10-15% increase



Fleet & Facilities Questions

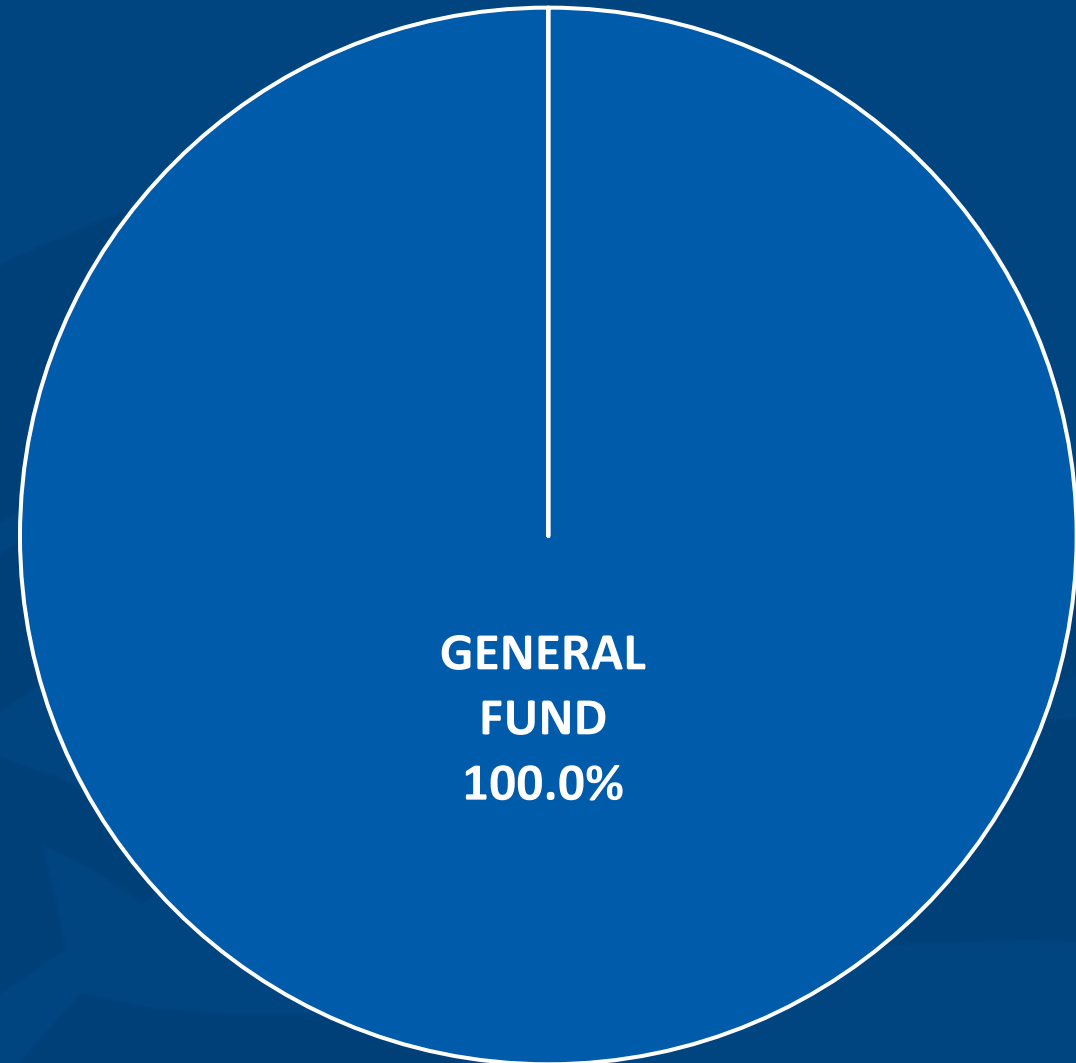
	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	7,290,979	8,048,758	757,779	10.4%
OPERATING EXPENDITURES	17,725,949	18,892,165	1,166,216	6.6%
DEBT SERVICE	-	-	-	0.0%
BASE BUDGET Total	25,016,928	26,940,922	1,923,995	7.7%
CIP	5,000,000	5,000,000	-	0.0%
FLEET	341,300	217,000	(124,300)	-36.4%
EQUIPMENT, OTHER	-	92,715	92,715	0.0%
TECHNOLOGY	185,000	260,940	75,940	41.0%
FACILITIES PROJECTS	2,583,000	3,860,000	1,277,000	49.4%
Grand Total	33,126,228	36,371,577	3,245,350	9.8%

Information Technology

Joe Alcala

Department Funding Sources

Funding Total:
\$15,193,029

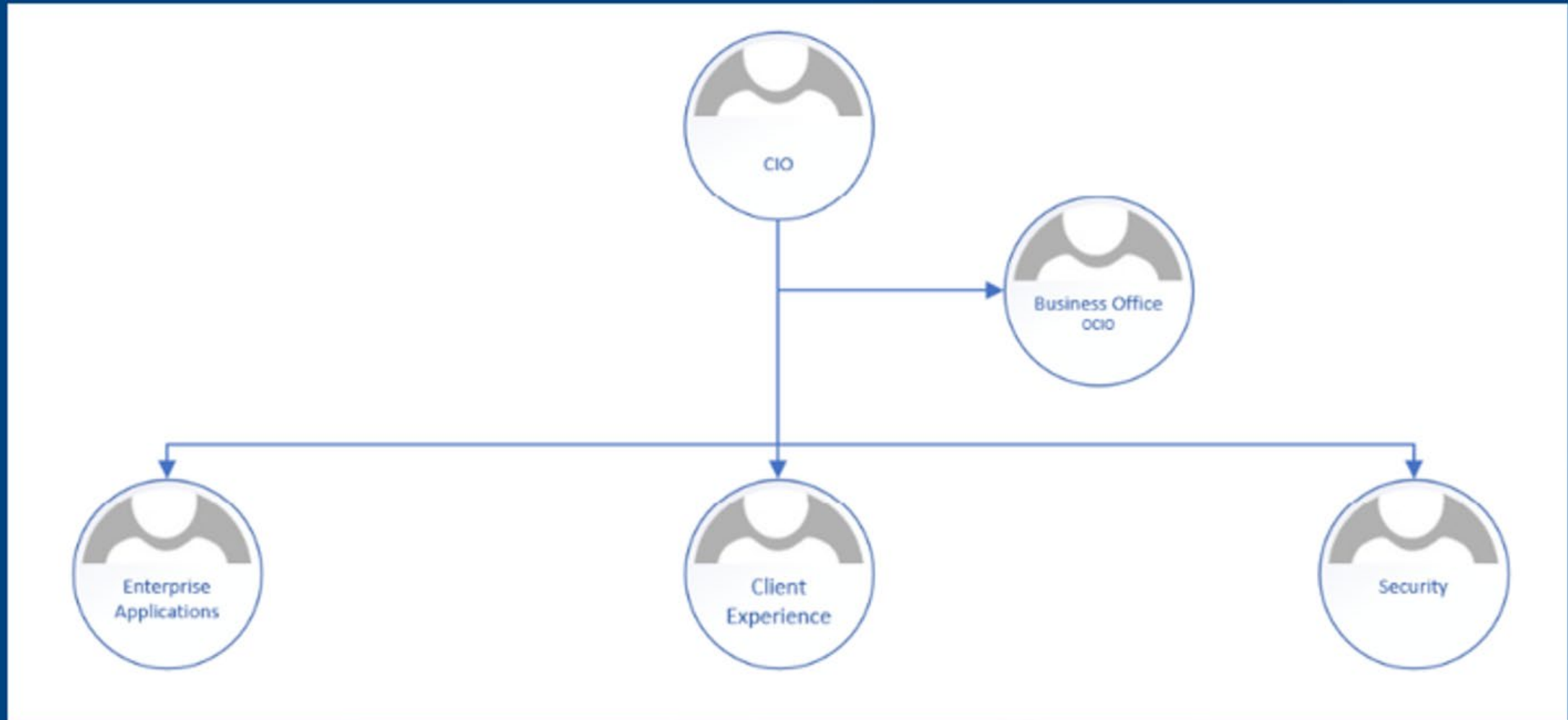


Budget Comparison

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
PERSONNEL SERVICES	8,842,565	8,206,825	(635,740)	-7.2%
OPERATING EXPENDITURES	4,714,355	4,701,586	(12,769)	-0.3%
BASE BUDGET Total	13,556,920	12,908,412	(648,509)	-4.8%
FLEET	-	-	-	0.0%
TECHNOLOGY	2,706,743	2,284,617	(422,126)	-15.6%
Grand Total	16,263,663	15,193,029	(1,070,635)	-6.6%

Base Operating Budget

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
BASE BUDGETS				
ENTERPRISE ADMINISTRATION	672,534	582,534	(90,000)	-13.4%
ENTERPRISE SOFTWARE	889,054	908,823	19,769	2.2%
GEOGRAPHIC INFO SYSTEMS-GIS	156,029	175,667	19,638	12.6%
IT BUSINESS OFFICE	398,741	190,024	(208,717)	-52.3%
NETWORK COMMUNICATION SVCS	1,280,370	1,299,044	18,674	1.5%
PORTFOLIO MANAGEMENT	496,600	585,969	89,369	18.0%
WORKSTATION APPLICATIONS	821,027	959,525	138,498	16.9%
BASE BUDGETS Total	4,714,355	4,701,586	(12,769)	-0.3%



Seminal Moments

- Automation
 - Process Automation
 - Removal of human intervention for routine processes with discrete inputs and outputs
 - Reduces errors, increases accuracy and speed to deliver requested service
 - Will require upskilling of current staff and additional investment in software technology
 - Building Automation
 - Environmental controls within a building based off employee movements
 - HVAC and Electrical automation to reduce power consumption when employee(s) vacate or enter a room
 - Internet of Things (IoT) devices on network to enable automation



Moving The Needle

- Initial data points captured creating a Base Line measurement
- Internal basic processes implemented to enhance customer service and team accountability
- Development of strategic goals
- Realignment of projects into Programs and Portfolios for greater visibility and risk management
- Realignment of department; direct reports now include Security and Project Management

Major Projects

- Current Approved Major Projects (\$3.25M+)
 - Accela – Community Development
 - Asset Management – Utilities Department
 - Construction PM – Fleet and Facilities Department
 - County Website – Communication and Information Technology
 - Fleet Replacement – Fleet and Facilities Department
 - Risk Management – Resource Management Department
 - Utility Billing Replacement (RFP) – Utilities Department
- FY26 Major Projects Proposed
 - Enterprise Data Recovery Solution
 - Network Equipment Refresh
 - End User Computing Technology Refresh



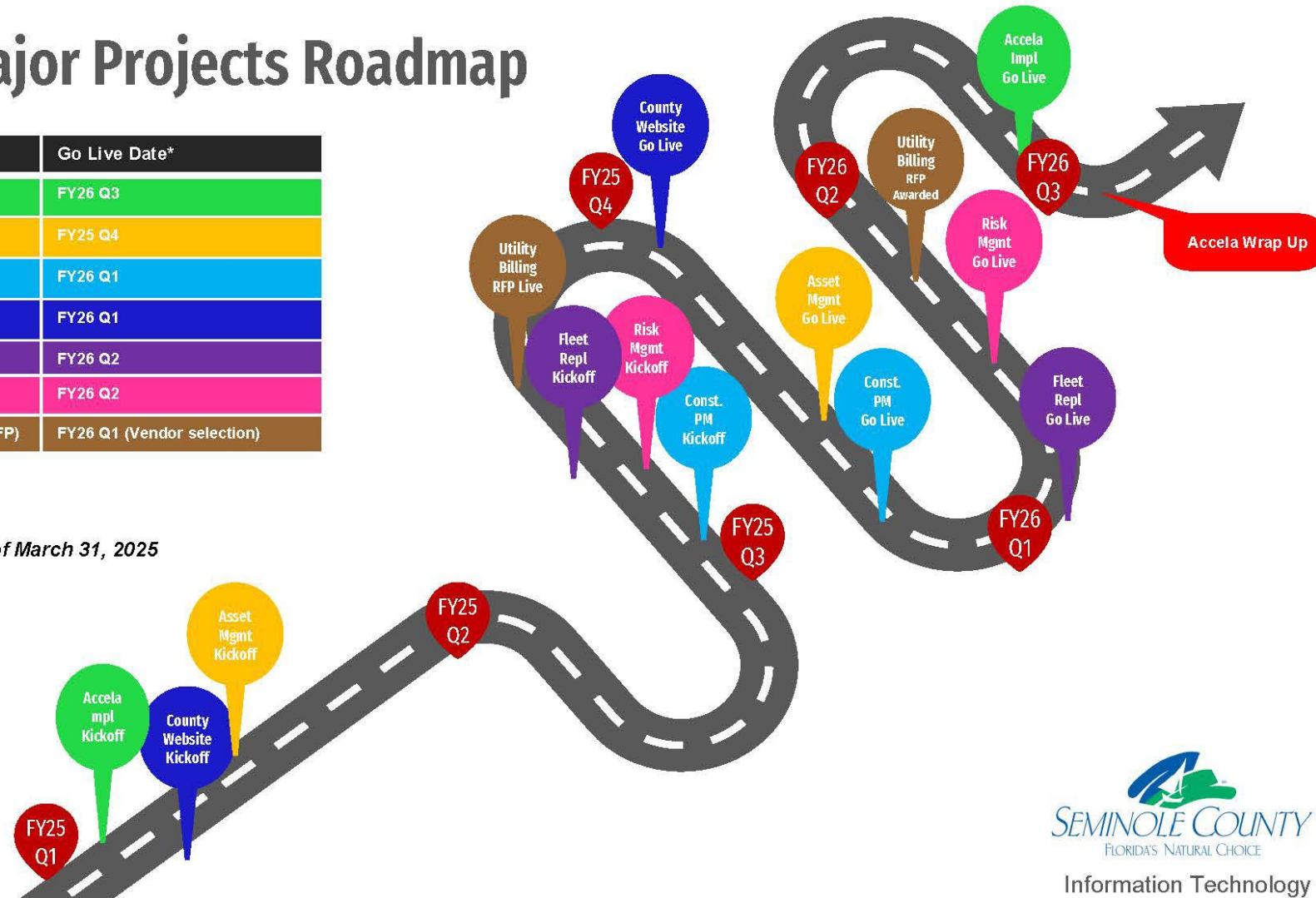
County Major Projects Roadmap

as of March 31, 2025

Project Name	Go Live Date*
Accela Implementation	FY26 Q3
Asset Management	FY25 Q4
Construction PM	FY26 Q1
County Website	FY26 Q1
Fleet Replacement	FY26 Q2
Risk Management	FY26 Q2
Utility Billing Replacement (RFP)	FY26 Q1 (Vendor selection)

*All dates are tentative

Active Projects – 71 as of March 31, 2025



Significant Budget Challenges

- Budget Reduction
 - Department absorbed \$100K in increases from vendors
 - Proposed budget reduced 6.6% from FY25
- Challenges as a result:
 - Removal of security and network initiatives
 - Reduced ability to respond to department requests for services
 - Possible increase in response time and resolution



Information Technology Questions

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
BASE BUDGETS				
ENTERPRISE ADMINISTRATION	672,534	582,534	(90,000)	-13.4%
ENTERPRISE SOFTWARE	889,054	908,823	19,769	2.2%
GEOGRAPHIC INFO SYSTEMS-GIS	156,029	175,667	19,638	12.6%
IT BUSINESS OFFICE	398,741	190,024	(208,717)	-52.3%
NETWORK COMMUNICATION SVCS	1,280,370	1,299,044	18,674	1.5%
PORTFOLIO MANAGEMENT	496,600	585,969	89,369	18.0%
WORKSTATION APPLICATIONS	821,027	959,525	138,498	16.9%
BASE BUDGETS Total	4,714,355	4,701,586	(12,769)	-0.3%

Countywide Budget Overview

Budget Overview

Total County Budget

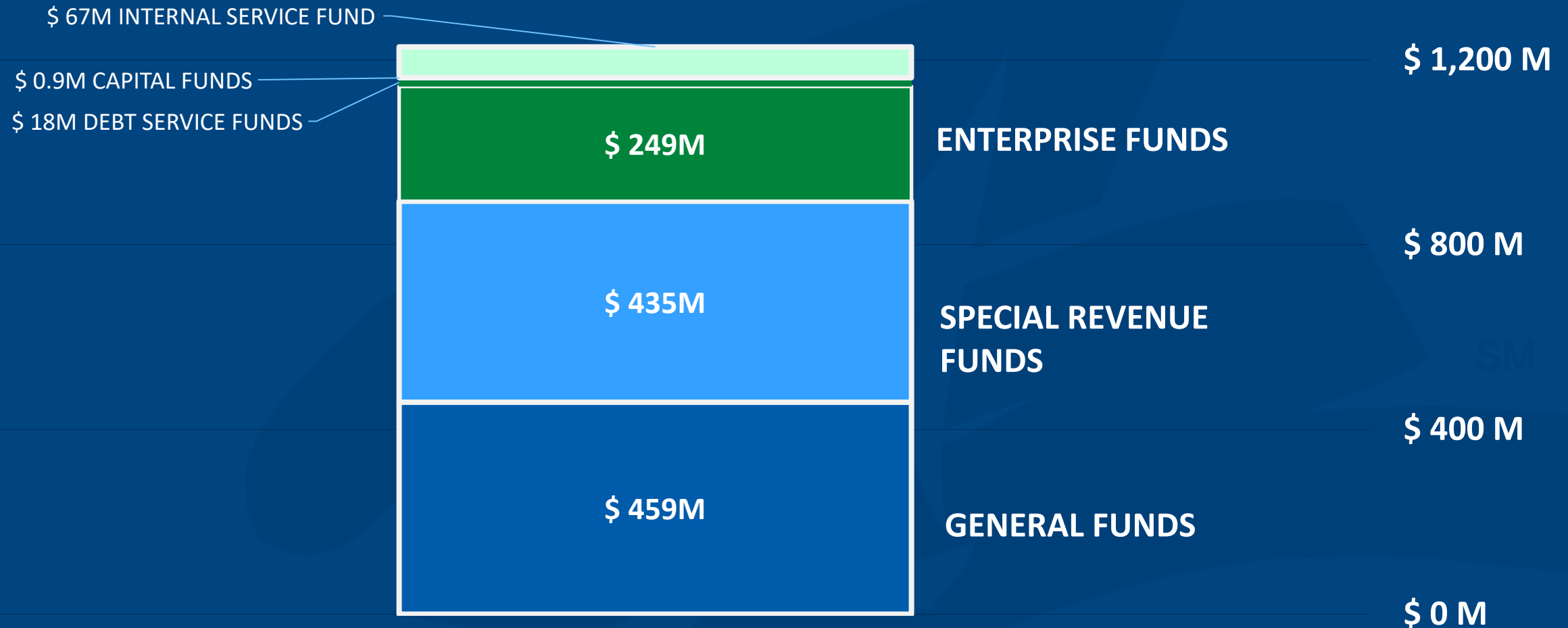
FY 2024-25 Adopted

\$1,099,097,733

FY 2025-26 Proposed

\$1,228,078,463

Sources of Funds



General Fund Overview

General Fund Revenues

General Fund Expenditures

Structural Balance

Revenue Opportunities

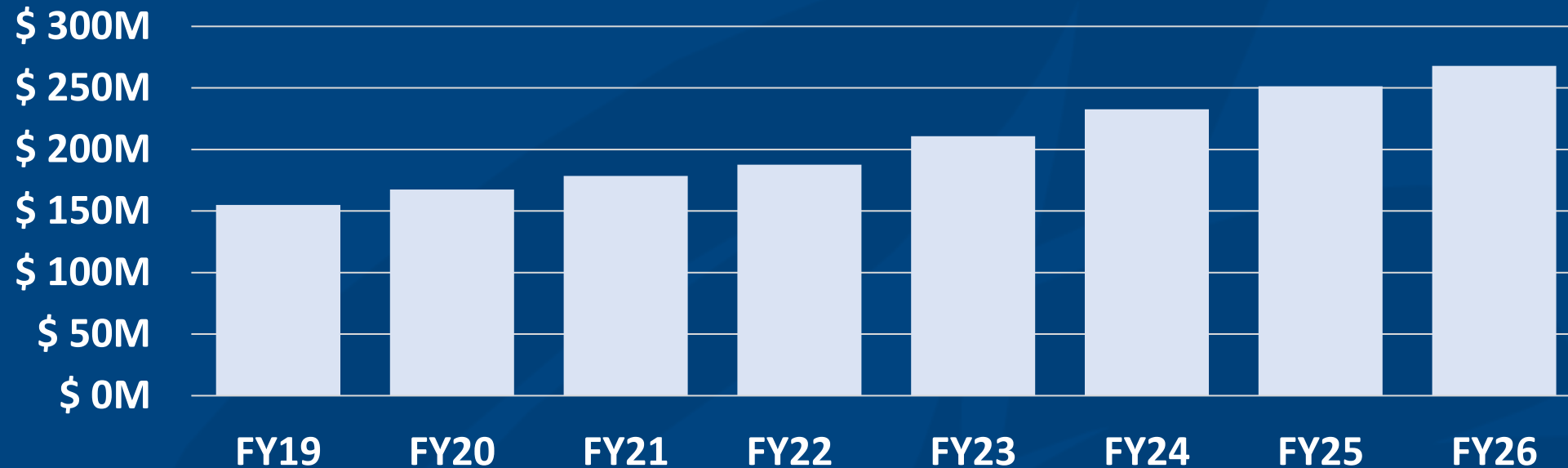
See General Fund Forecast

Supplemental Packet Page 229

Worksession Document Page 16

General Fund Ad Valorem

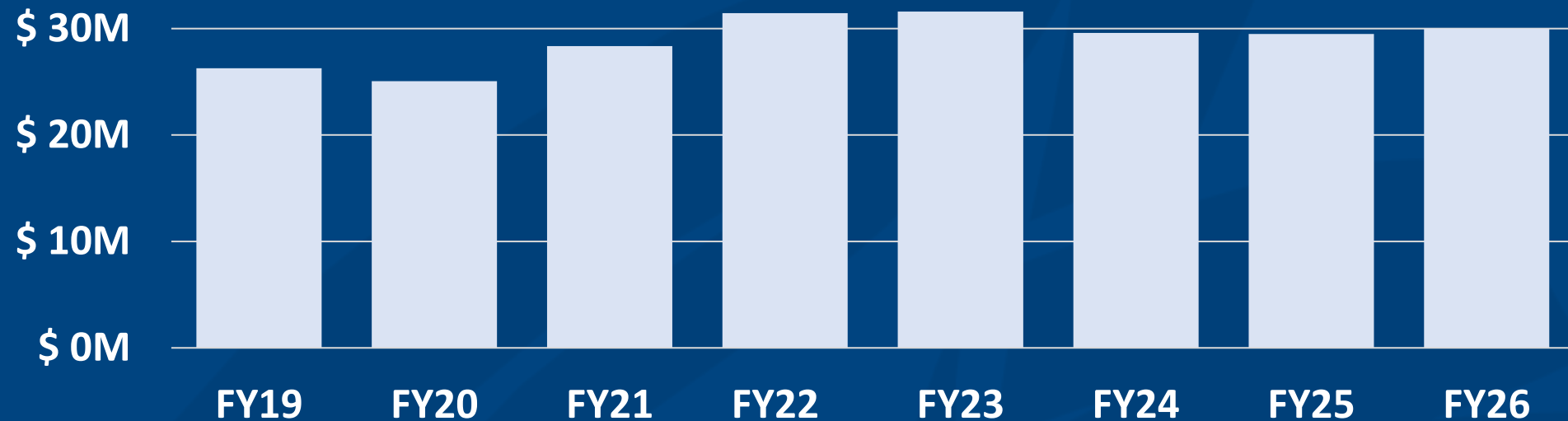
*Based on Current
4.8751 Millage Rate



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26*
REVENUE AMOUNT	\$ 155.1M	\$ 167.4M	\$ 178.6M	\$ 187.7M	\$ 210.8M	\$ 232.7M	\$ 251.4M	\$ 268.0M
ANNUAL VARIANCE		\$ 12.4M	\$ 11.2M	\$ 9.1M	\$ 23.0M	\$ 21.9M	\$ 18.7M	\$ 16.6M
% CHANGE		8.0%	6.7%	5.1%	12.3%	10.4%	8.0%	6.7%

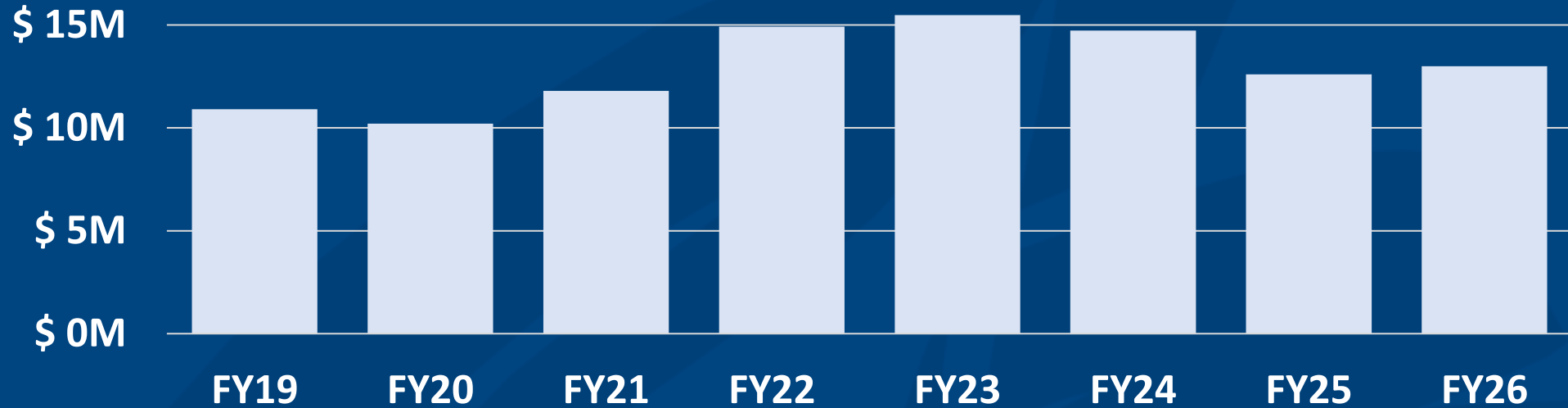
Half Cent Sales Tax (General Fund)

*Separate from
Infrastructure Penny Tax*



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
REVENUE AMOUNT	\$ 26.3M	\$ 25.1M	\$ 28.4M	\$ 31.5M	\$ 31.6M	\$ 29.6M	\$ 29.5M	\$ 30.0M
ANNUAL VARIANCE		-\$ 1.2M	\$ 3.3M	\$ 3.1M	\$ 0.1M	-\$ 2.0M	-\$ 0.1M	\$ 0.5M
% CHANGE		-4.6%	13.2%	10.9%	0.4%	-6.3%	-0.3%	1.7% ₉₇

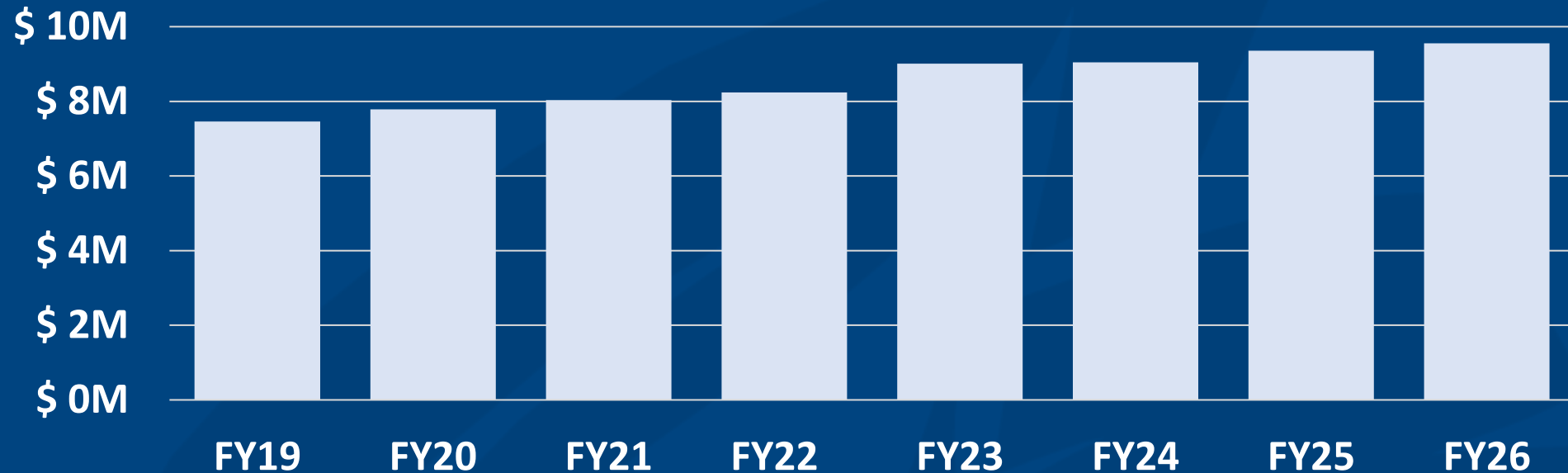
State Shared Revenues



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
REVENUE AMOUNT	\$ 10.9M	\$ 10.2M	\$ 11.8M	\$ 14.9M	\$ 15.5M	\$ 14.7M	\$ 12.6M	\$ 13.0M
ANNUAL VARIANCE		-\$ 0.7M	\$ 1.6M	\$ 3.1M	\$ 0.6M	-\$ 0.8M	-\$ 2.1M	\$ 0.4M
% CHANGE		-6.4%	15.6%	26.4%	3.7%	-4.9%	-14.4%	3.2%

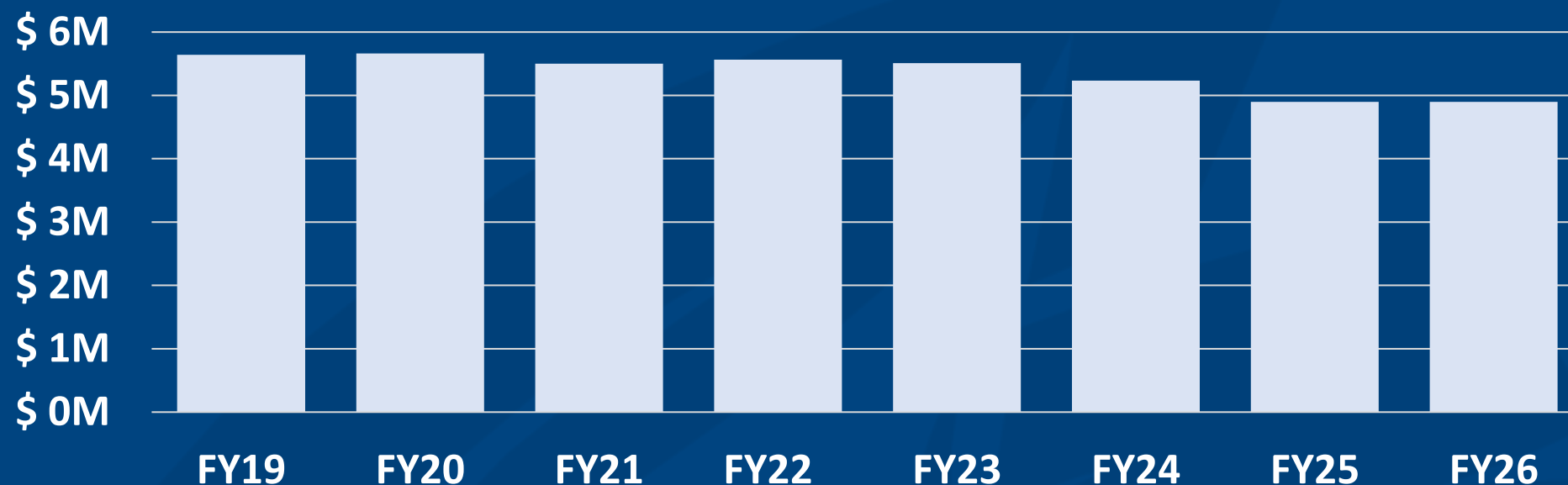
Utility Taxes (General Fund)

*Based on Current 4% tax rate



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26*
REVENUE AMOUNT	\$ 7.5M	\$ 7.8M	\$ 8.0M	\$ 8.2M	\$ 9.0M	\$ 9.0M	\$ 9.4M	\$ 9.6M
ANNUAL VARIANCE		\$ 0.3M	\$ 0.2M	\$ 0.2M	\$ 0.8M	\$ 0.0M	\$ 0.3M	\$ 0.2M
% CHANGE		4.4%	3.2%	2.6%	9.4%	0.3%	3.4%	2.1%

Communication Service Taxes



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
REVENUE AMOUNT	\$ 5.6M	\$ 5.7M	\$ 5.5M	\$ 5.6M	\$ 5.5M	\$ 5.2M	\$ 4.9M	\$ 4.9M
ANNUAL VARIANCE		\$ 0.0M	-\$ 0.2M	\$ 0.1M	-\$ 0.1M	-\$ 0.3M	-\$ 0.3M	\$ 0.0M
% CHANGE		0.3%	-2.8%	1.1%	-1.0%	-5.0%	-6.3%	0.0%

Total Revenues

**FY26 ESTIMATE DOES NOT INCLUDE PROPOSED REVENUE INCREASES.
FY24 ACTUALS EXCLUDES EXCEEDS FEES RETURNED TO THE SHERIFF
THROUGH CARRYFORWARD BAR.*

REVENUE	*FY24 ACTUALS	FY25 ADOPTED	*FY26 BUDGET	FY26 VARIANCE
AD VALOREM	\$ 232.7M	\$ 251.4M	\$ 268.0M	\$ 16.6M
HALF CENT	\$ 29.6M	\$ 30.0M	\$ 30.0M	\$ 0.0M
STATE SHARED	\$ 14.7M	\$ 13.6M	\$ 13.0M	-\$ 0.6M
UTILITY TAXES	\$ 9.0M	\$ 9.4M	\$ 9.6M	\$ 0.2M
COMMUNICATION SVC	\$ 5.2M	\$ 5.2M	\$ 4.9M	-\$ 0.3M
OTHER REVENUES	\$ 27.7M	\$ 21.4M	\$ 20.2M	-\$ 2.7M
ONE-TIME REVENUES	\$ 12.7M	\$ 4.0M	\$ 0.0M	-\$ 4.0M
TOTAL BASE REVENUES	\$ 331.8M	\$ 335.0M	\$ 345.6M	\$ 10.6M

3% FY25 TO FY26 TOTAL REVENUE INCREASE
4% BASE INCREASE (EXCLUDING ONE-TIME)

General Fund Overview

General Fund Revenues

General Fund Expenditures

Structural Balance

Revenue Opportunities

Expenditures by Service Area

**FY26 ESTIMATE DOES NOT INCLUDE IMPACT OF
PROPOSED REVENUE INCREASES*

	FY24 ACTUALS	FY25 ADOPTED	FY26 BUDGET	FY26 VARIANCE
PUBLIC SAFETY	\$ 199.7M	\$ 204.3M	\$ 222.3M	\$ 18.1M
TRANSPORTATION	\$ 21.7M	\$ 28.8M	\$ 30.0M	\$ 1.2M
GENERAL GOVERNMENT	\$ 65.5M	\$ 58.7M	\$ 58.4M	-\$ 0.3M
PARKS & REC	\$ 29.4M	\$ 29.5M	\$ 29.8M	\$ 0.3M
COURT SUPPORT	\$ 17.0M	\$ 16.3M	\$ 17.5M	\$ 1.2M
ECONOMIC DEVELOPMENT	\$ 4.4M	\$ 4.7M	\$ 4.6M	-\$ 0.1M
HUMAN SERVICES	\$ 16.5M	\$ 15.3M	\$ 15.0M	-\$ 0.3M
WATER QUALITY	\$ 2.4M	\$ 2.9M	\$ 2.9M	\$ 0.0M
ARPA REVENUE	-\$ 22.3M	-\$ 5.9M		\$ 5.9M
TOTAL EXPENDITURES	\$ 334.3M	\$ 354.6M	\$ 380.5M	\$ 26.0M

Inflationary Environment

- 49% Energy Costs
- 67% Light Duty Work Truck
- 87% Mass Transit Costs
- 48% Roads Materials
- 78% Medical Health Insurance Claims
- 54% Public Safety Personnel Costs (salary, retirement, insurance)
- 37% Increase in General Fund Revenues since FY21

Figures represent actual cost increases incurred by the County over the last 5 years.

FY26 General Fund Reductions

(\$1M)	Reduction in FTEs
(\$3M)	Seminal Moment Efficiencies
<u>(\$1M)</u>	Other Base Budget Reductions
(\$5M)	Total General Fund Budget Reductions
\$230M	Support of Constitutional Officers
\$72M	State Mandates and County Obligations
\$63M	Existing Personnel Costs
<u>\$15M</u>	Base Operating and General Fund Projects
\$380M	Total General Fund Expenditures

\$5M does not include additional reductions made by the Constitutional Officers before Certified Budget Requests were submitted to the BOCC.

General Fund Overview

General Fund Revenues

General Fund Expenditures

Structural Balance

Revenue Opportunities

Structural Balance

	FY25	FY26	
	ADOPTED	BUDGET	VARIANCE
REVENUES	\$ 335.0M	\$ 345.6M	\$ 10.6M
EXPENDITURES	\$ 354.6M	\$ 380.5M	\$ 26.0M
STRUCTURAL BALANCE	-\$ 20M	-\$ 35M	

Structural Balance

	FY24 ADOPTED	FY25 ADOPTED	FY25 VARIANCE	FY25 %	FY26 REQUESTED	FY26 VARIANCE	FY26 %
ADOPTED REVENUES	\$ 315M	\$ 335M	\$ 20.1M	6.4%	\$ 346M	\$ 10.5M	3.1%
EXPENDITURES							
TRANSFER CLERK OF COURT	\$ 5.3M	\$ 5.8M			\$ 6.1M		
TRANSFER SHERIFF	\$ 165.9M	\$ 179.8M			\$ 196.0M		
TRANSFER TAX COLLECTOR	\$ 10.5M	\$ 11.2M			\$ 11.8M		
TRANSFER PROPERTY APPRAISER	\$ 6.3M	\$ 6.6M			\$ 6.9M		
TRANSFER SUPERVISOR ELECTIONS	\$ 5.4M	\$ 4.6M			\$ 5.3M		
CONSTITUTIONAL TRANSFERS TOTAL	\$ 193M	\$ 208M	\$ 14.6M	7.5%	\$ 226.1M	\$ 18.1M	8.7%
NON-CONSTITUTIONAL TRANSFERS	\$ 145.3M	\$ 152M	\$ 7.1M	4.9%	\$ 154M	\$ 2.0M	1.3%
ARPA REVENUE	-\$ 13.8M	-\$ 5.9M	\$ 8.0M		\$ 0.0M	\$ 5.9M	
ADOPTED EXPENDITURES	\$ 325M	\$ 355M	\$ 29.6M	9.1%	\$ 381M	\$ 26.0M	7.3%
STRUCTURAL BALANCE		-\$ 20M			-\$ 35M		

Structural Balance

BOCC FY26 Proposed Budget
includes \$22.7M in
Unfunded Mandates and
Obligations

	FY21 ACTUALS	FY26 PROPOSED	FY21 TO FY26	%
REVENUES	\$ 252M	\$ 346M	\$ 93M	37.1%
EXPENDITURES				
CONSTITUTIONAL TRANSFERS & FACILITY SUPPORT	\$ 159M	\$ 230M	\$ 72M	45.2%
BOCC* (Personnel, Operating, Projects, Mandates)	\$ 80M	\$ 110M	\$ 30M	37.4%
<i>OTHER AGENCIES & OBLIGATIONS</i>				
LYNX & MICRO-TRANSIT	\$ 6.6M	\$ 15M		
SUNRAIL	-	\$ 12M		
SEMINOLE FOREVER	-	\$ 4M		
COURT ANNEX DEBT SERVICE	-	\$ 8M		
JUDICIAL PROGRAMS	\$ 0.4M	\$ 1.7M		
TOTAL EXPENDITURES	\$ 245M	\$ 381M	\$ 135M	55.1%
STRUCTURAL BALANCE		-\$ 35M		

General Fund Overview

General Fund Revenues

General Fund Expenditures

Structural Balance

Revenue Opportunities

5 Cent Local Option Gas Tax

Gas Taxes Current Collections

CENTS	DESCRIPTION	FY24 REVENUE
1 CENT	COUNTY GAS TAX (STATE LEVY)	\$1.7 M
2 CENT	CONSTITUTIONAL GAS TAX (STATE LEVY)	\$3.9 M
6 CENT	LOCAL OPTION GAS TAX (UP TO 6 CENTS)	\$7.6 M
1 CENT	“9 TH CENT” LOCAL OPTION (MASS TRANSIT)	\$2.1 M
10 CENT	TOTAL CURRENT LEVY	\$15.3 M

Additional 5 Cent LOGT Revenues

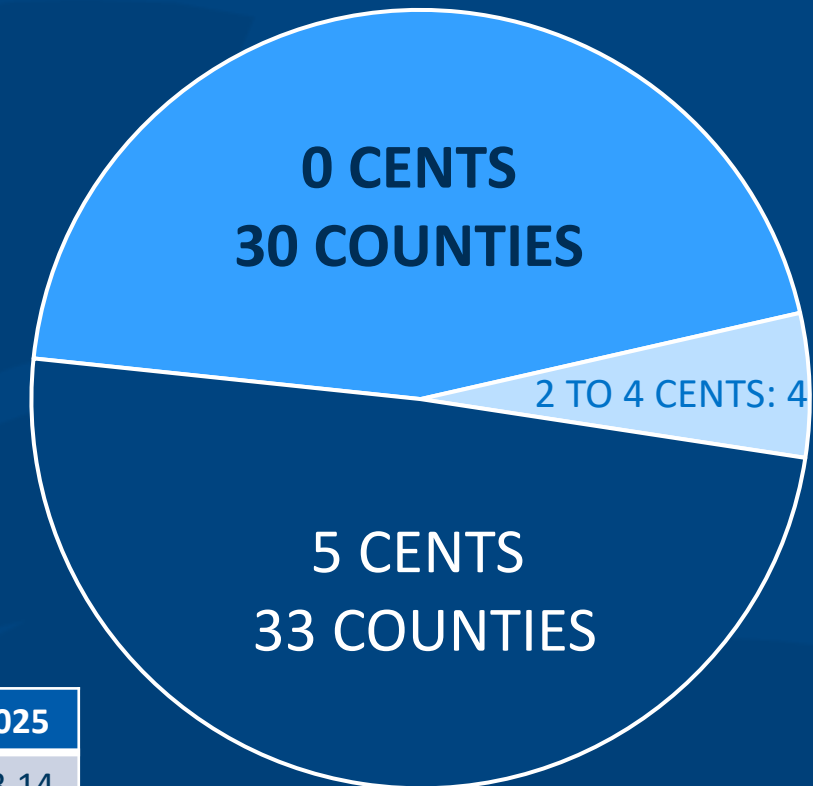
- \$1.1M total BCC SHARE per 1c
- Requires Majority Plus 1 BCC Vote
- FY26 Proposed Budget Increase: \$5.5M

Surrounding Counties Comparison

AGENCY	LEVY	AVG \$ PER GAL
FLAGLER	0 CENTS	\$3.022
LAKE	0 CENTS	\$3.069
ORANGE	0 CENTS	\$3.104
OSCEOLA	5 CENTS	\$3.143
SARASOTA	5 CENTS	\$3.056
SEMINOLE	0 CENTS	\$3.140
VOLUSIA	5 CENTS	\$3.086

	1985	2025
GAS PRICE	\$0.75	\$3.14
5 CENT	\$0.05	\$0.05
% EQUIVALENT	6.7%	1.6%

STATE-WIDE



General Fund Utility Taxes

- Tax on Electric, Water, Gas, and Propane
- Not related to the Counties Water & Sewer Utility Service
- 4% Current Seminole County Levy
- 10% Maximum Allowed
- Requires Majority Vote to Approve
- FY26 Proposed Budget Increase: \$13.1M

Surrounding Agency Comparison

COUNTY	LEVY
FLAGLER	10 %
LAKE	10 %
ORANGE	10 %
OSCEOLA	8 %
SARASOTA	10 %
SEMINOLE	4 %
VOLUSIA	10 %

CITIES	LEVY
ALTAMONTE	8 %
CASSELBERRY	10 %
LAKE MARY	10 %
LONGWOOD	10 %
OVIEDO	10 %
SANFORD	10 %
WINTER SPRINGS	10 %

General Fund Ad Valorem Millage

- 4.8751 Current Countywide Millage
- \$54.4 Value of 1 Mill (at 95%)
- TRIM Millage Approved at 7/22/25 BCC Meeting
- FY26 Proposed Budget increase of \$27.2M from 0.5000 mill increase.

Surrounding Agency Millage Comparison

MILLAGE*	SEMINOLE	VOLUSIA	ORANGE	LAKE	OSCEOLA
GENERAL	4.8751	3.2007	4.0441	5.0364	6.7000
FIRE/AMBULANCE MSTU	2.7649	3.8412	2.8437	0.9429	1.0682
ROADS DISTRICT/STORMWATER MSTU	0.1107	0.0000	0.0000	0.4957	0.0000
LIBRARY	0.0000	0.3891	0.3748	0.0000	0.3000
LAW ENFORCEMENT	0.0000	1.5994	1.8043	0.0000	0.0000
OTHER (ANIMAL SVC, PARKS, SHERIFF, ETC)	0.0000	1.6956	0.0000	0.0000	0.0000
MOSQUITO CONTROL	0.0000	0.1647	0.0000	0.0000	0.0000
CAPITAL PROJECTS FUND	0.0000	0.0000	0.2250	0.0000	0.0000
ENVIRONMENTAL LANDS	0.0000	0.2000	0.0000	0.0918	0.0960
RECREATION/PARKS DISTRICTS	0.0000	0.2000	0.1656	0.0000	0.0000
DEBT SERVICE	0.0000	0.0000	0.0000	0.0000	0.0666
FLORIDA INLAND NAVIGATION	0.0000	0.0288	0.0000	0.0000	0.0000
LAKE HOSPITAL DISTRICT	0.0000	0.0000	0.0000	0.4100	0.0000
VOLUSIA HOSPITAL DISTRICTS (0.7309 TO 1.0480)	0.0000	0.8432	0.0000	0.0000	0.0000
PORT/WATER AUTHORITY	0.0000	0.0692	0.0000	0.2940	0.0000
<i>SCHOOL BOARD</i>	<i>5.2790</i>	<i>5.2850</i>	<i>6.4640</i>	<i>6.1220</i>	<i>5.3430</i>
<i>WATER MGMT DISTRICTS</i>	<i>0.1793</i>	<i>0.1793</i>	<i>0.1793</i>	<i>0.1793</i>	<i>0.2301</i>
TOTAL MILLAGE	13.2090	17.6962	16.1008	13.5721	13.8039
BCC AD VALOREM FUNCTIONS (IN BLUE)	7.7507	11.2907	9.4575	6.5668	8.2308
BCC AD VALOREM (EXCLUDING FIRE)	4.9858	7.4495	6.6138	5.6239	7.1626

Property Tax Bill Example

\$550K	Just Value (Market Value)
<u>(\$200K)</u>	Average Save our Homes Cap (3% or CPI)
\$350K	Assessed Value
<u>(\$50K)</u>	Homestead Exemptions
\$300K	Taxable Value

Property Tax Bill Example

\$300K	Taxable Value
4.8751	Current Millage
\$1,404	Current Bill ($\$300K \div 1,000 \times 4.8751 \times 96\%$)
0.5000	Millage Adjustment
\$144	Annual Increase ($\$300K \div 1,000 \times 0.5000 \times 96\%$)
\$12	Per Month

General Fund Millage History

FISCAL YEAR	COUNTYWIDE GENERAL MILLAGE
1990/91	5.4146
1991/92	5.3586
1992/93	5.3337
1993/94	5.2714
1994/95	5.1638
1995/96	5.1638
1996/97	5.1638
1997/98	5.1638
1998/99	5.1579
1999/00	4.9989

FISCAL YEAR	COUNTYWIDE GENERAL MILLAGE
2005/06	4.9989
2006/07	4.9989
2007/08	4.3578
2008/09	4.5153
2009/10	4.9000
2010/11	4.8751
2011/12	4.8751
2012/13	4.8751
2013/14	4.8751
2014/15	4.8751

FISCAL YEAR	COUNTYWIDE GENERAL MILLAGE
2015/16	4.8751
2016/17	4.8751
2017/18	4.8751
2018/19	4.8751
2019/20	4.8751
2020/21	4.8751
2021/22	4.8751
2022/23	4.8751
2023/24	4.8751
2024/25	4.8751

Public Comment

Board Comment

Next Steps

- 7/22** Budget Worksession & TRIM Establish the Millage (BCC Meeting)
- 7/29** *BCC Worksession – Follow Up – If Necessary*
- 9/10** 1st Public Hearing – Tentative Budget Adoption (Wednesday 5:30pm)
- 9/23** 2nd Public Hearing – Final Budget Adoption (Tuesday 5:30pm)

End of Presentation