

# FY 2025/26 BCC Budget Worksession

July 22, 2025  
9:30am – 5:00pm

## **Opening Comments – Darren Gray**

- Public Works – John Slot
- Utilities – Johnny Edwards
- Environmental Services – Kim Ornberg
- Administrative Services – Lorie Bailey Brown
- Administration – Timothy Jecks

## **Countywide Budget Overview Truth in Millage (TRIM)**

# Opening Comments

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*Darren Gray*



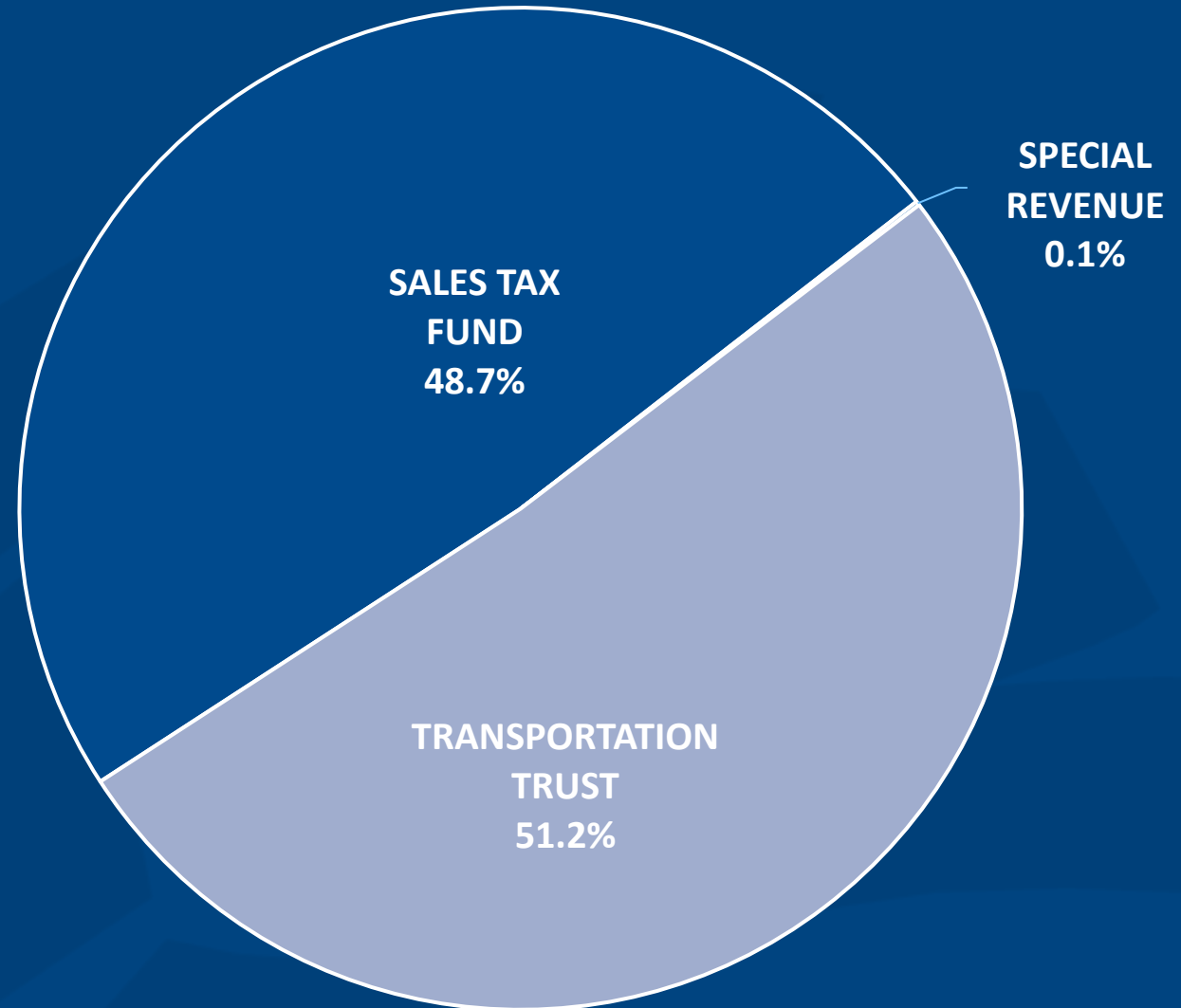
# Public Works

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*John Slot*

# Department Funding Sources

**Funding Total:**  
\$49,165,053



	FY25	CHANGES	FY26
DEPT FTEs	173.0	(3.0)	170.0

# Budget Comparison

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	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
PERSONNEL SERVICES	17,191,099	17,930,944	739,845	4.3%
OPERATING EXPENDITURES	6,754,737	6,189,403	(565,334)	-8.4%
GRANTS & AID	250,897	189,036	(61,861)	-24.7%
<b>BASE BUDGET Total</b>	<b>24,196,734</b>	<b>24,309,383</b>	<b>112,649</b>	<b>0.5%</b>
CIP	35,221,803	23,841,000	(11,380,803)	-32.3%
FLEET	556,475	864,670	308,195	55.4%
EQUIPMENT, OTHER	18,974	-	(18,974)	-100.0%
TECHNOLOGY	-	150,000	150,000	0.0%
FACILITIES PROJECTS	-	-	-	0.0%
GRANTS	1,356,262	-	(1,356,262)	-100.0%
<b>Grand Total</b>	<b>61,350,248</b>	<b>49,165,053</b>	<b>(12,185,195)</b>	<b>-19.9%</b>

# Base Operating Budget

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
CAPITAL PROJECTS DELIVERY	98,487	153,906	55,419	56.3%
ENGINEERING SUPPORT	205,945	580	(205,365)	-99.7%
PW BUSINESS OFFICE	267,330	205,646	(61,684)	-23.1%
ROADS & STORMWATER	3,439,607	3,340,979	(98,628)	-2.9%
TRAFFIC ENGINEERING	2,994,266	2,677,328	(316,938)	-10.6%
<b>BASE BUDGETS Total</b>	<b>7,005,635</b>	<b>6,378,439</b>	<b>(627,196)</b>	<b>-9.0%</b>

# Base Operating Budget

With FY25 adjustment for \$500K in Utility and Maintenance Costs moved to Centralized Facilities Division

EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>				
CAPITAL PROJECTS DELIVERY	98,487	153,906	55,419	56.3%
ENGINEERING SUPPORT	25,545	580	(24,965)	-97.7%
PW BUSINESS OFFICE	267,330	205,646	(61,684)	-23.1%
ROADS & STORMWATER	3,426,607	3,340,979	(85,628)	-2.5%
TRAFFIC ENGINEERING	2,681,481	2,677,328	(4,153)	-0.2%
<b>BASE BUDGETS Total</b>	<b>6,499,450</b>	<b>6,378,439</b>	<b>(121,011)</b>	<b>-1.9%</b>



# 3<sup>rd</sup> Generation Sales Tax Projects

REFERENDUM EXHIBIT	FY25 CURRENT BUDGET	FY25 ACTUALS	FY25 OPEN ENCUMB*	FY25 AVAILABLE	FY26 PROPOSED
3B MAJOR PROJECTS	75,666,228	4,541,798	19,584,414	51,540,016	-
3C BRIDGE REPLACEMT / REHAB	1,595,873	504,962	304,347	786,564	900,000
3C FACILITIES IMPROVEMENT	833,000	572,116	74,037	186,847	-
3C MINOR ROADWAY & SAFETY	12,742,810	658,032	6,047,269	6,037,509	-
3C RESIDENTIAL SUBDIV REHAB	16,138,014	1,525,592	1,717,559	12,894,863	1,750,000
3C ROADWAY RESURFACING	13,229,797	6,667,379	4,008,791	2,553,627	9,925,000
3C SIDEWALK / ADA IMPROVEMENTS	4,542,132	2,269,219	603,199	1,669,714	3,200,000
3C STORMWATER & WATER QUALITY	27,603,108	14,145,120	10,058,319	3,399,669	101,980
3C TRAFFIC SIGNAL SIGN STRP	19,193,810	3,741,624	8,355,303	7,096,882	7,750,000
3C TRAILS	7,883,954	1,780,108	1,225,154	4,878,692	-
<b>Grand Total</b>	<b>179,428,726</b>	<b>36,405,951</b>	<b>51,978,393</b>	<b>91,044,382</b>	<b>23,626,980</b>

*\*Encumbrance balance as of 7/17/25*

## Public Works

Capital Projects  
Delivery

Engineering Support

Roads &  
Stormwater

Traffic Engineering

# Seminal Moments

- Contracted service for sidewalk replacement (\$150K savings)
  - Reduced cost of sand, rock, and Portland cement
- Contract savings identified to increase level of service (\$170K savings)
  - Eliminating contract mowing locations due to development which has been utilized to increase number of cycles for some types of mowing
- Traffic ATMS Cabinet Refurbishment Program (\$63K savings)
  - Use in-house expertise vs purchase of higher cost of pre-assembled units, resulting in significant savings
- Right-size Fleet and reduce under-utilized vehicles (\$100K savings)

# Budget Highlights

## 2050 Seminole County Mobility & Transportation Plan

- Plan completion expected in Dec 2025
- BCC authorization Jan – Mar 2026

## Basin Studies

- BCC presentations expected by Dec 2025 Plan (13 basins studies)
- Ongoing maintenance of basin studies moving forward



April 2025 Public Meeting

# Budget Highlights

## Hazard Mitigation Grant Program Projects

- Drainage Improvements: Hillview Drive, Lake Harney Circle, Old Mims Rd - Jungle Road

## Resilient Florida Grant Projects

- Drainage Improvements: Midway, Nebraska Avenue Bridge, Willow Avenue – Alhambra Avenue

## Emergency Watershed Protection/ Natural Resources Conservation

- Waterway debris removal: Lockhart Smith Canal (two locations), Cassel Creek

## March 2025 Tornado Response

- 488 loads transported = 7,324 cubic yards of debris

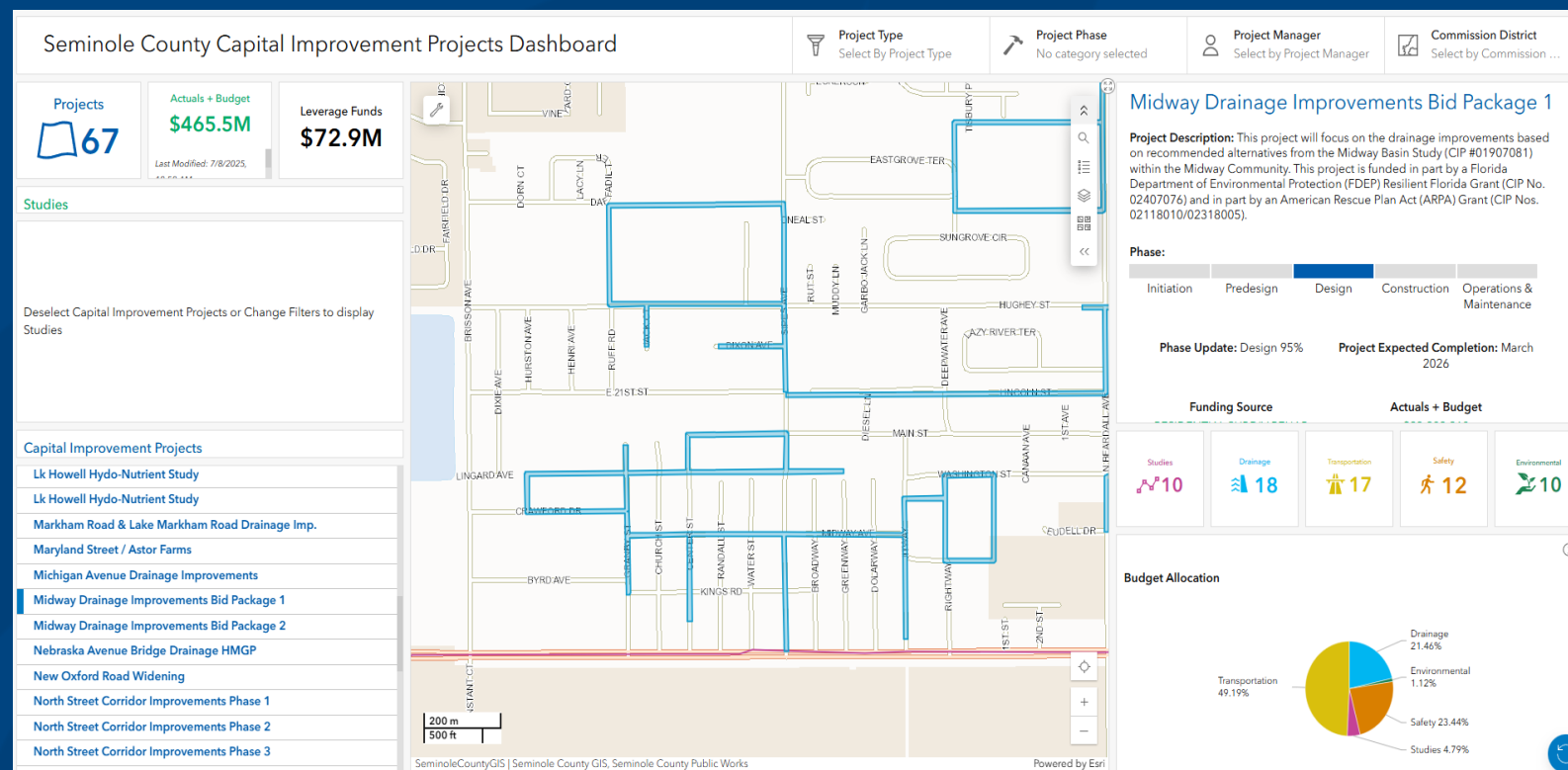


March 2025 Tornado Response



# Capital Improvement Projects Dashboard

- Provides real-time visibility into project status, budgets, and timelines
- Centralizes data for consistent reporting and reduced manual updates
- Enables quick identification of issues and supports better decision-making



# Budget Challenges & Priorities

- Inflation in construction materials and heavy equipment (asphalt, seed, rock, lumber)
- Increased competition for limited grant opportunities
- Completion of 3<sup>rd</sup> Generation One-Cent Infrastructure Sales Tax priority projects
- Focus on Capital Maintenance Program
- Finalize 2050 Mobility & Transportation Master Plan
- Prepare for future worksession on 4<sup>th</sup> Generation One-Cent Infrastructure Sales Tax priorities

# Public Works Questions

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# Utilities

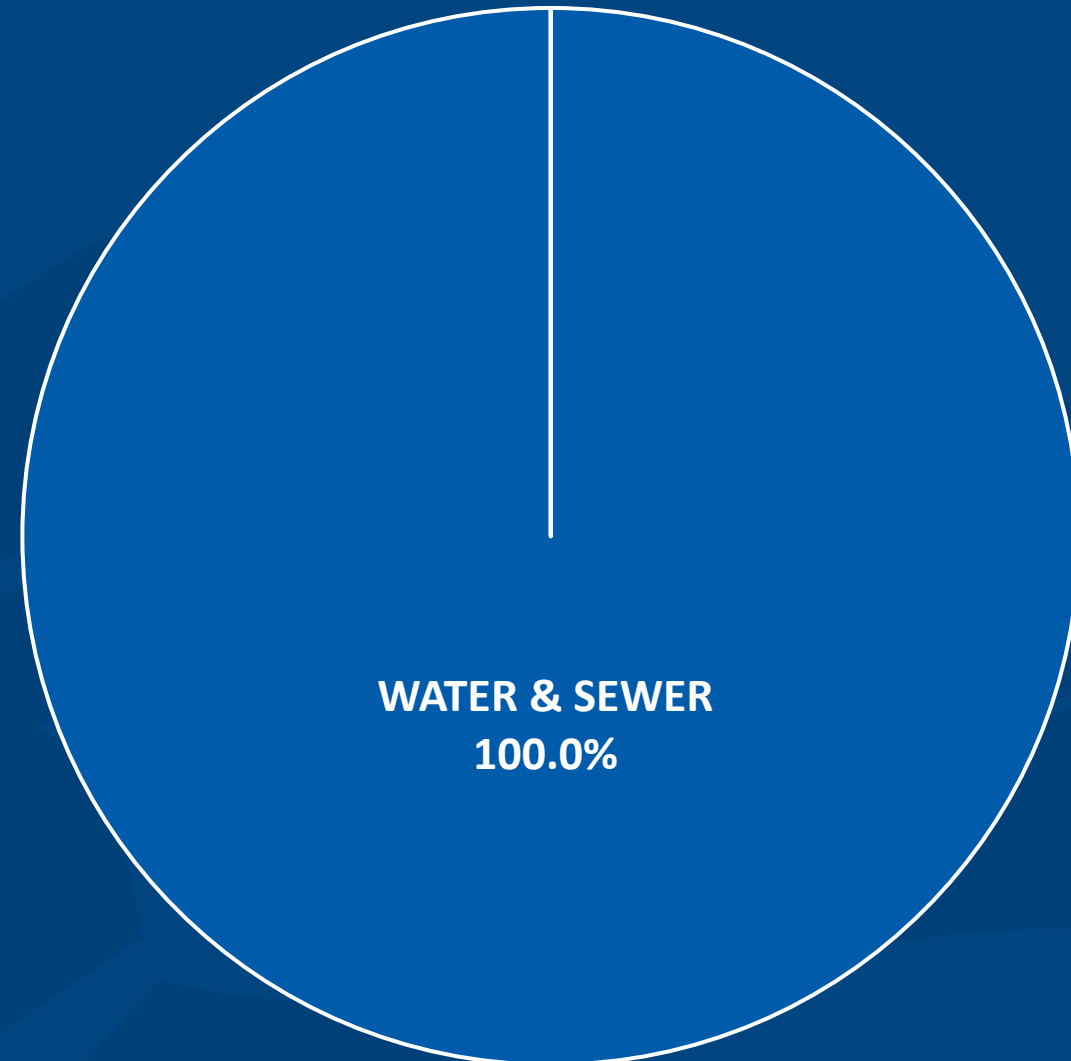
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*Johnny Edwards*

# Department Funding Sources

**Funding Total:**  
\$94,454,209

	FY25	CHANGES	FY26
DEPT FTEs	154.5	(1.0)	153.5





# Budget Comparison

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	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
PERSONNEL SERVICES	14,229,366	14,733,241	503,875	3.5%
OPERATING EXPENDITURES	26,458,506	26,398,761	(59,745)	-0.2%
CAPITAL OUTLAY	-	-	-	0.0%
DEBT SERVICE	16,503,300	16,505,550	2,250	0.0%
INTERFUND TRANSFERS OUT	1,400,000	1,400,000	-	0.0%
<b>BASE BUDGET Total</b>	<b>58,591,172</b>	<b>59,037,552</b>	<b>446,380</b>	<b>0.8%</b>
CIP	31,688,630	27,450,000	(4,238,630)	-13.4%
FLEET	4,464,250	4,322,500	(141,750)	-3.2%
EQUIPMENT, OTHER	150,000	435,611	285,611	190.4%
TECHNOLOGY	2,875,000	3,208,545	333,545	11.6%
FACILITIES PROJECTS	50,000	-	(50,000)	-100.0%
GRANTS	-	-	-	0.0%
<b>Grand Total</b>	<b>97,819,052</b>	<b>94,454,209</b>	<b>(3,364,843)</b>	<b>-3.4%</b>

# Base Operating Budget

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
UTILITIES BUSINESS OFFICE	891,500	961,754	70,254	7.9%
WATER UTILITIES ENGINEERING	18,290,750	18,286,500	(4,250)	0.0%
WATER UTILITIES OPERATIONS	25,179,556	25,056,057	(123,499)	-0.5%
<b>BASE BUDGETS Total</b>	<b>44,361,806</b>	<b>44,304,311</b>	<b>(57,495)</b>	<b>-0.1%</b>

# Utilities

Utilities Business Office

Water Utilities Engineering

Water Utilities  
Operations

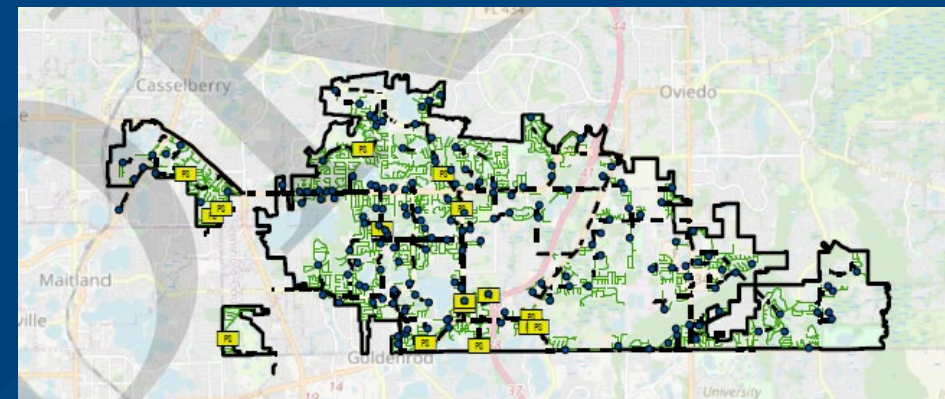
# Seminal Moments

- Review costs and benefits of existing walk-in customer service counter in Utilities and Solid Waste business office
- Continue phone-based customer service; schedule in-person appointments if needed
- Potential work from home to expand customer service hours and recapture office space
- Arrange point of sale options (pay utility bill) through other County offices or vendors



# Seminal Moments

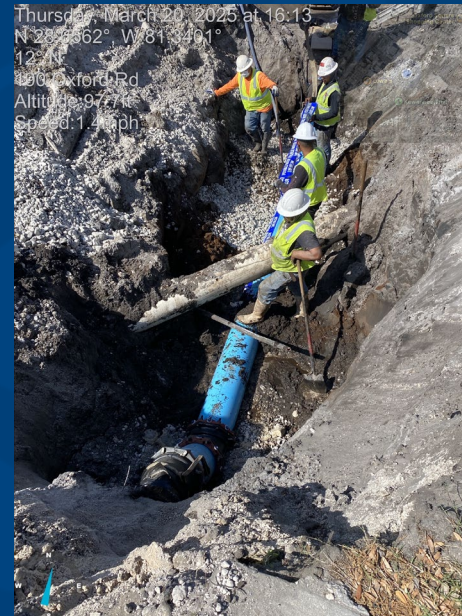
- Perform proactive sanitary sewer CCTV and cleaning with County staff
  - Florida Administrative Code requires sewer pipe inspection/cleaning (min 25% every 5 years)
  - Utilities is targeting 10 % annual as best management practice
  - Currently a contracted service; County crew is available to troubleshoot
  - Propose hiring another 2-person crew instead of contracting
    - Estimated expenses for labor, operations and equipment depreciation are about half of expenses for contractor providing similar production
    - Annual savings around \$200,000





# Major Projects

- Utilities Master Plan
- Relocations and Improvements with Roadway Projects
  - Oxford Road
  - Others
- Pump Stations
  - Renewal and Rehabilitation
  - Hampton Park Master
  - Others
- Program Management
  - Key Performance Indicators
  - Project Execution



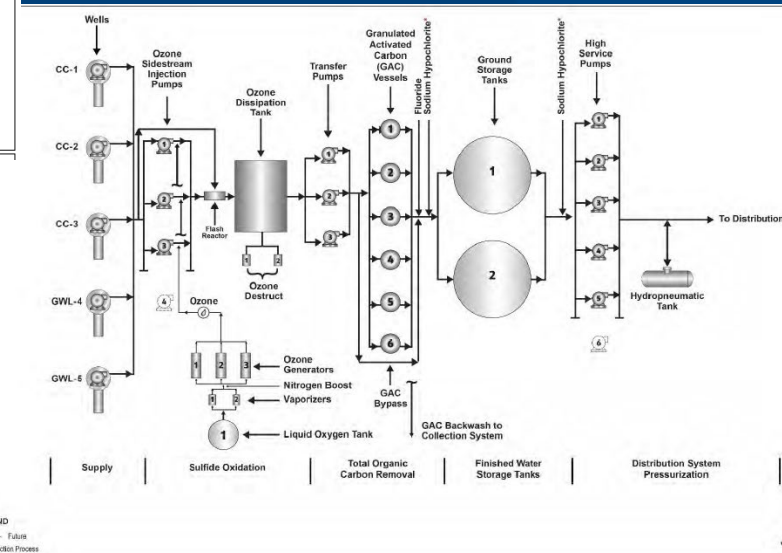
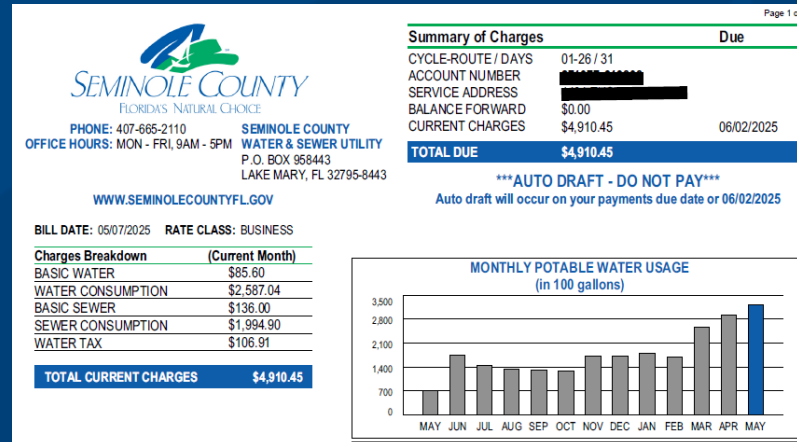
# Major Projects

- Emergency Power Generators
- Treatment Plants
  - Greenwood Lakes Water Reclamation Facility
  - Yankee Lake Water Reclamation Facility
  - Yankee Lake Surface Water Treatment Plant
  - Water Treatment Plants
- Distribution and Collection
  - Rinehart Road Force Main Valves and Meter
  - Highland Pines Water and Sewer
  - Carillon Water and Sewer Mains



# Budget Highlights & Challenges

- Complete the Utilities Master Plan – CIP Changes
- Replace Billing Software
- Pressure from Inflation
  - Sodium Hypochlorite
  - Water Meter
  - Meter Box
- Monitoring frequency for emerging contaminants



# Utilities Department Questions

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS				
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# Environmental Services

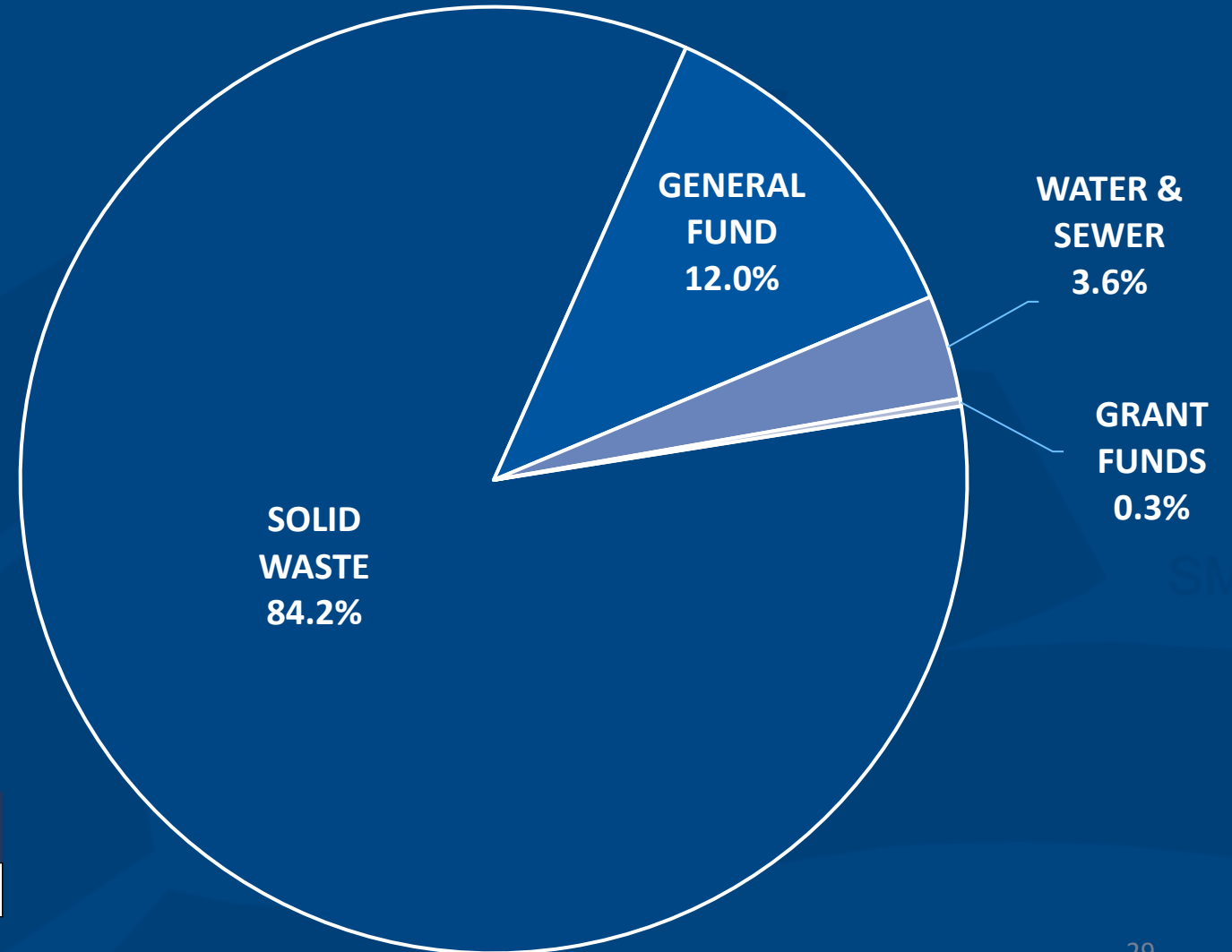
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*Kim Ornberg*



# Department Funding Sources

**Funding Total:**  
\$21,783,712



	FY25	CHANGES	FY26
DEPT FTEs	105.7	-	105.7

# Budget Comparison

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	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
PERSONNEL SERVICES	9,037,091	9,537,815	500,724	5.5%
OPERATING EXPENDITURES	5,764,746	5,441,372	(323,374)	-5.6%
DEBT SERVICE	-	-	-	0.0%
GRANTS & AIDS	15,000	15,000	-	0.0%
<b>BASE BUDGET Total</b>	<b>14,816,837</b>	<b>14,994,187</b>	<b>177,350</b>	<b>1.2%</b>
CIP	4,650,000	1,150,000	(3,500,000)	-75.3%
FLEET	3,124,320	5,530,855	2,406,535	77.0%
EQUIPMENT, OTHER	50,000	35,000	(15,000)	-30.0%
TECHNOLOGY	20,000	18,000	(2,000)	-10.0%
FACILITIES PROJECTS	200,000	-	(200,000)	-100.0%
GRANTS	2,273,306	55,670	(2,217,636)	-97.6%
<b>Grand Total</b>	<b>25,134,463</b>	<b>21,783,712</b>	<b>(3,350,751)</b>	<b>-13.3%</b>

# Base Operating Budget

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
LANDFILL OPS	829,900	654,400	(175,500)	-21.1%
MOSQUITO CONTROL	280,692	303,890	23,198	8.3%
SW-COMPLIANCE	3,811,150	3,699,600	(111,550)	-2.9%
TRANSFER STATION	60,000	57,500	(2,500)	-4.2%
WATER POLICY	337,735	335,333	(2,402)	-0.7%
WATERSHED MANAGEMENT	460,269	405,649	(54,620)	-11.9%
<b>BASE BUDGETS Total</b>	<b>5,779,746</b>	<b>5,456,372</b>	<b>(323,374)</b>	<b>-5.6%</b>

# Projects

PROJECT TYPE	FY25 CURRENT BUDGET	FY25 ACTUALS	FY25 OPEN ENCUMB*	FY26 PROPOSED
FLEET	4,382,817	1,001,796	2,297,088	5,530,855
TECHNOLOGY	986,909	-	412,750	18,000
FACILITIES	1,712,633	143,493	1,300,737	-
PROJECTS	16,349,859	8,304,984	2,688,337	1,185,000
<b>Grand Total</b>	<b>23,432,218</b>	<b>9,450,273</b>	<b>6,698,912</b>	<b>6,733,855</b>

*\*Update as of 7/17/25*

## Environmental Services



# Seminal Moments

- Recycling Fees – rightsizing revenue
  - Reviewing current fees & revenues to determine operational sufficiency
  - Current recycling tipping fee = \$0/ton (other solid waste = \$41.63/ton)
  - Processing costs have increased & commodity revenues decreased
  - Will be brought back to BCC for further discussion
- Solid Waste Trailers
  - Refurbish instead of replacing = ~50% savings
  - Savings of \$65K per trailer
  - FY25 Savings \$195K
  - FY26 Savings \$325K





# Seminal Moments

- Modernizing Solid Waste & Watershed Mgmt interlocal agreements with cities
  - Updating language & cooperative funding structure
  - Expanding collaboration (Holistic Water Policy)
  - Improved standardize messaging, regional approach, & cost savings
- Shared Customer Service and Financial staff w/Utilities Dept



# Budget Highlights

- Landfill Citizens Drop Off expansion project that creates safer and more efficient drop off location.
- Landfill Flare Replacements to improve efficiency and ensure future compliance (Funded by NextEra as part of the revised Gas-to-Energy Plant P3 agreement).
- Little Wekiva River Restoration efforts to remove sediments, invasive vegetation, and revegetate with over 33,000 native plants and trees on a 3,500-foot section of the river.



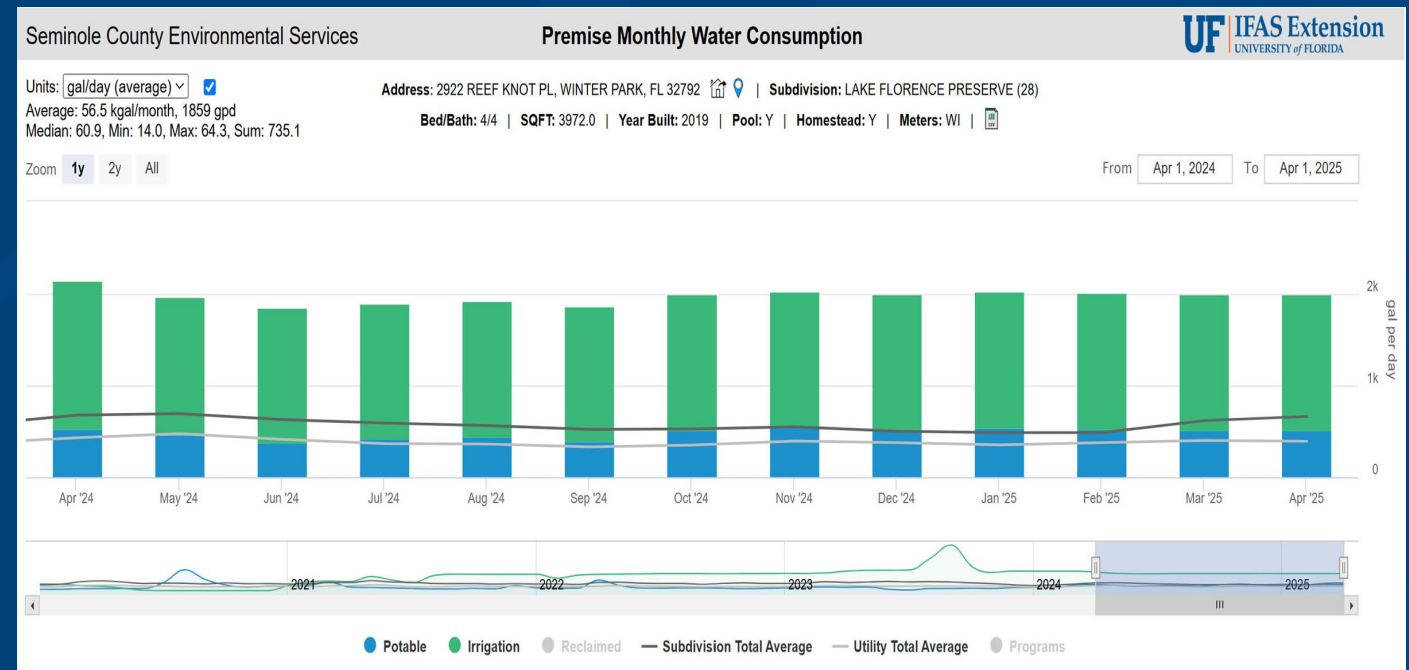
# Budget Highlights

## Water Policy/Water Conservation

- Outreach to 392 High-Water Users
  - Reduced usage by combined **35,000,000** gallons per year
  - Resulting in a combined savings of **\$470,000** per year to Customers

## Toilet Rebate Program

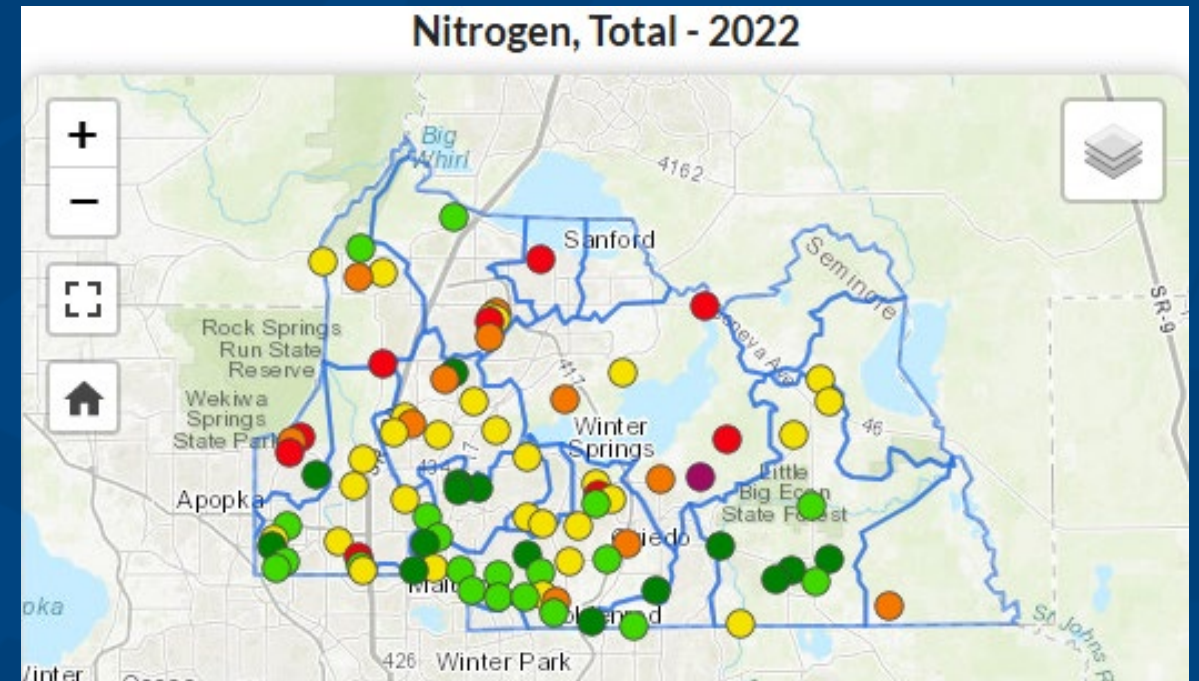
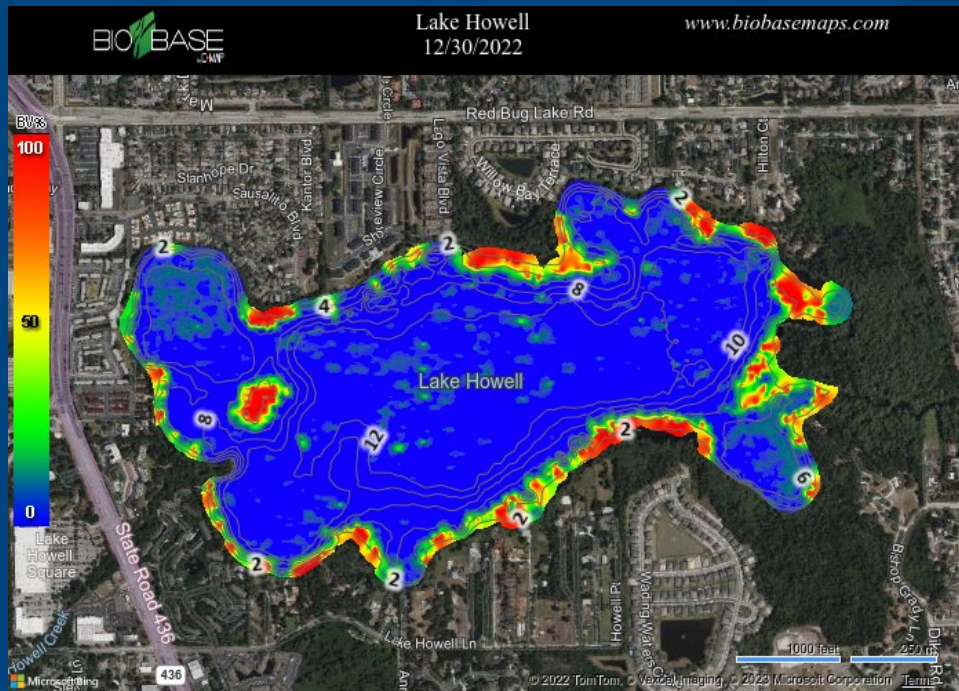
- 79 rebates issued (saving customers \$100/each)
- **Total Annual Water savings >865,000 gal/year**





# Budget Highlights

- Solid Waste Master Plan – completion Fall 2025
- Water Quality Master Plan – completion Fall 2026



# Budget Challenges

- Solid Waste Fund Reserves do not include Countywide Hurricane Contingency
- Mosquito Control
  - Chemical cost increased >9% in the last year
  - Service requests increased 36% in the last year
  - 20,000 new addresses added countywide since 2018



# Environmental Services Questions

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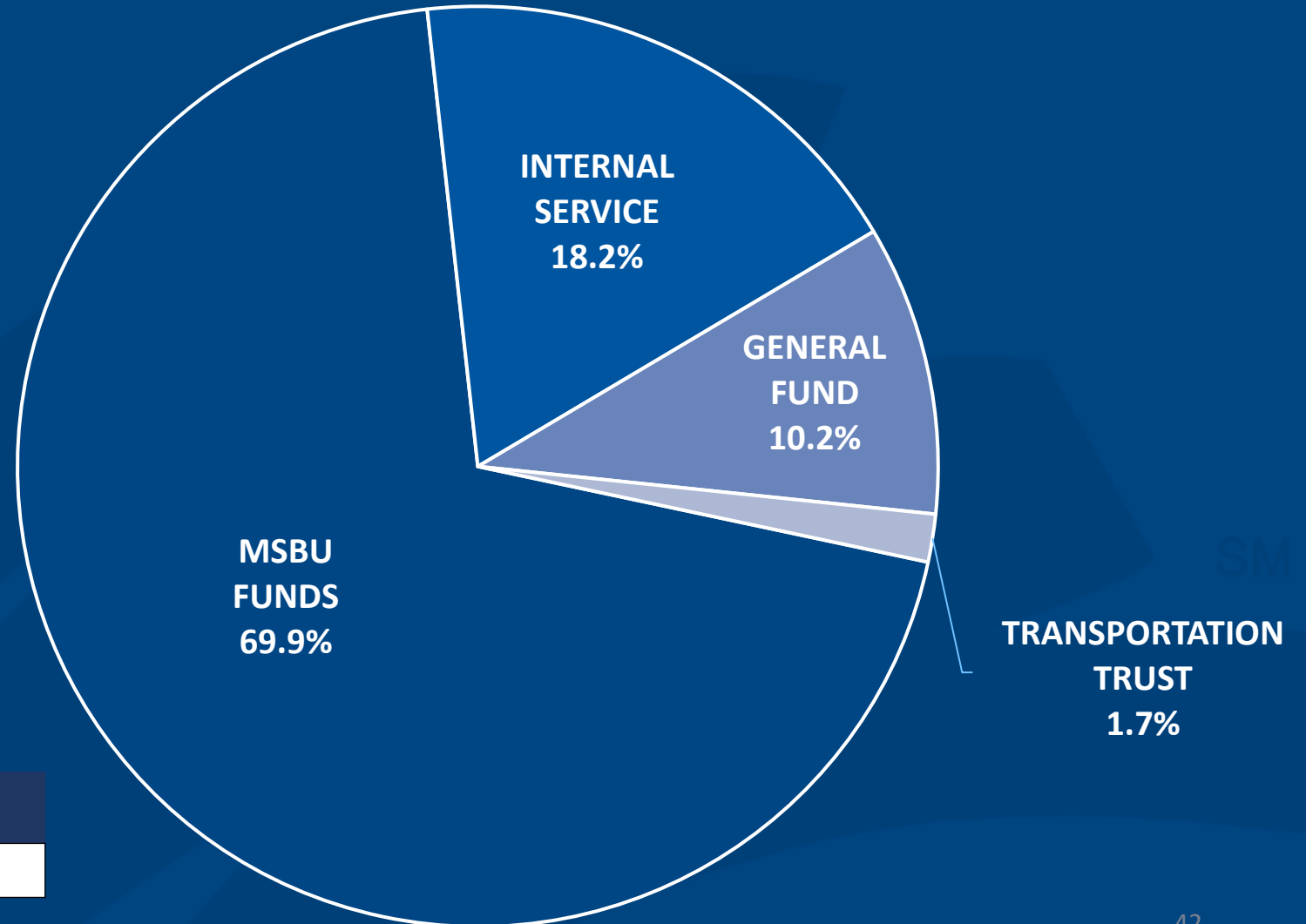
# Administrative Services

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*Lorie Bailey Brown, CFO*

# Department Funding Sources

**Funding Total:**  
\$44,111,107



	FY25	CHANGES	FY26
DEPT FTEs	50.5	(2.0)	48.5

# Budget Comparison

Worksession Document Page 618

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<b>BASE BUDGETS</b>				
PERSONNEL SERVICES	4,522,040	4,919,786	397,746	8.8%
OPERATING EXPENDITURES	37,620,740	39,145,271	1,524,531	4.1%
DEBT SERVICE	-	-	-	0.0%
GRANTS & AIDS	8,877	8,050	(827)	-9.3%
<b>BASE BUDGET Total</b>	<b>42,151,657</b>	<b>44,073,107</b>	<b>1,921,451</b>	<b>4.6%</b>
CIP	-	-	-	0.0%
FLEET	-	38,000	38,000	0.0%
EQUIPMENT, OTHER	-	-	-	0.0%
TECHNOLOGY	8,000	-	(8,000)	-100.0%
GRANTS	1,328,348	-	(1,328,348)	-100.0%
<b>Grand Total</b>	<b>43,488,005</b>	<b>44,111,107</b>	<b>623,103</b>	<b>1.4%</b>

# Base Operating Budget

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<b>EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES &amp; CONTRAS</b>				
<b>BASE BUDGETS</b>				
AS BUSINESS OFFICE	8,770	8,770	-	0.0%
FINANCIAL MGMT GRANTS	80,000	80,000	-	0.0%
MAIL CENTER / PRINT SHOP	429,228	397,257	(31,971)	-7.4%
PURCHASING & CONTRACTS	117,390	109,065	(8,325)	-7.1%
REAL ESTATE	864,279	866,479	2,200	0.3%
<b>BASE BUDGETS Total</b>	<b>1,499,667</b>	<b>1,461,571</b>	<b>(38,096)</b>	<b>-2.5%</b>

*EXCLUDES RESTRICTED FUNDS: COUNTWIDE PROPERTY INSURANCE,  
WORKERS COMP, AND MSBU'S*

## Administrative Services

Admin Services  
Business Office

Financial  
Management  
Grants

Mail  
Center /  
Print Shop

MSBU

Purchasing  
& Contracts

Real  
Estate

Risk  
Management

# Seminal Moments

- Lease or repurpose under utilized assets for best use
  - Urban Wealth Funds professional management for the betterment of the community.
  - GFOA Putting Assets to Work Program
- Artificial Intelligence for Reservation/Call Center improving service with latest technology.



# Budget Highlights & Challenges

- Creation of the Real Estate Division with transfer of 4 positions from Public Works and Facilities and addition of the Real Estate Manager
- Reduced a part-time position in Purchasing and Contracts
- Reduced the Project Coordinator II position in the MSBU Program

# Administrative Services Questions

Worksession Document Page 618

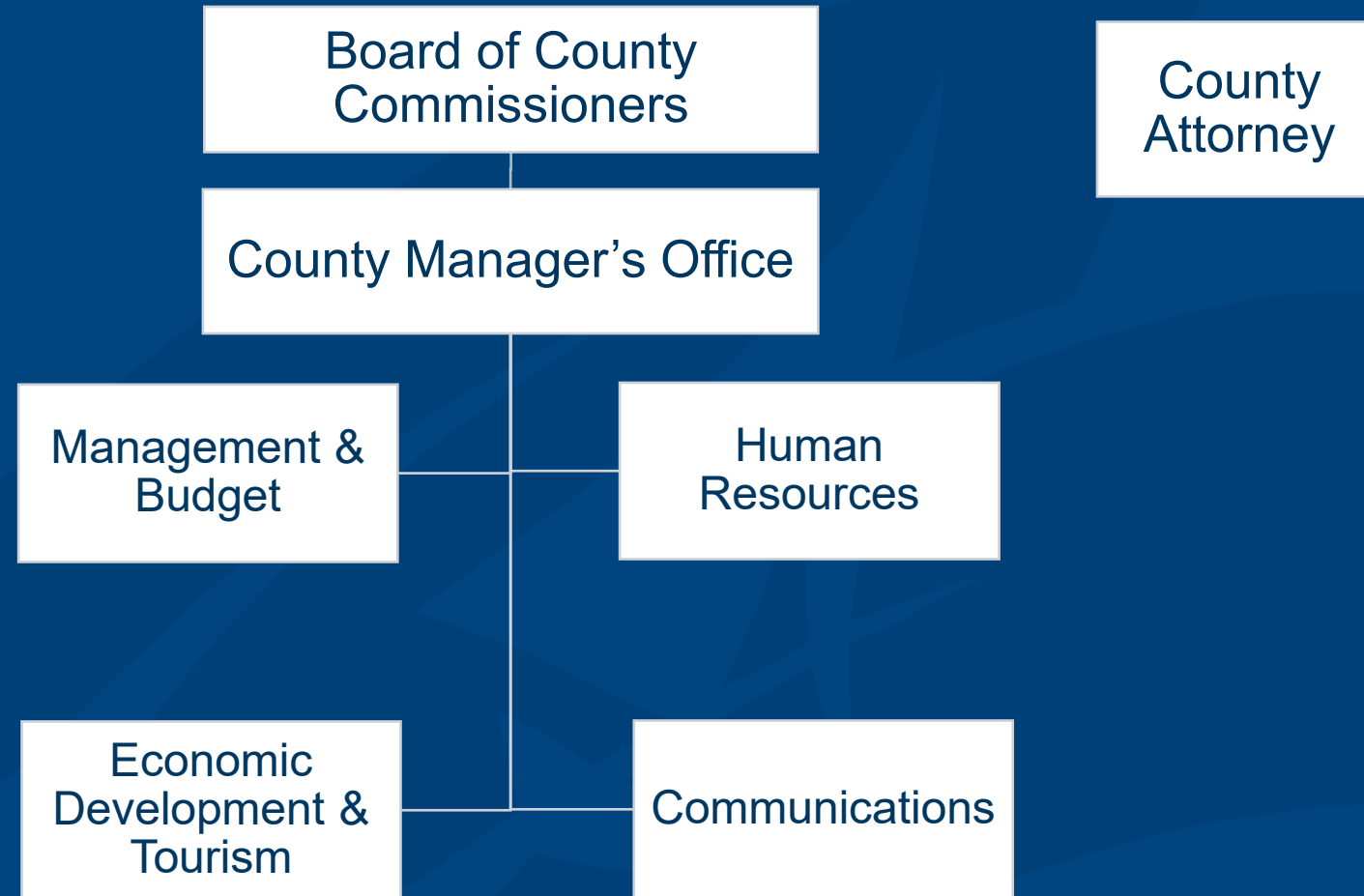
EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>				
AS BUSINESS OFFICE	8,770	8,770	-	0.0%
FINANCIAL MGMT GRANTS	80,000	80,000	-	0.0%
MAIL CENTER / PRINT SHOP	429,228	397,257	(31,971)	-7.4%
PURCHASING & CONTRACTS	117,390	109,065	(8,325)	-7.1%
REAL ESTATE	864,279	866,479	2,200	0.3%
<b>BASE BUDGETS Total</b>	<b>1,499,667</b>	<b>1,461,571</b>	<b>(38,096)</b>	<b>-2.5%</b>

# Administration Department

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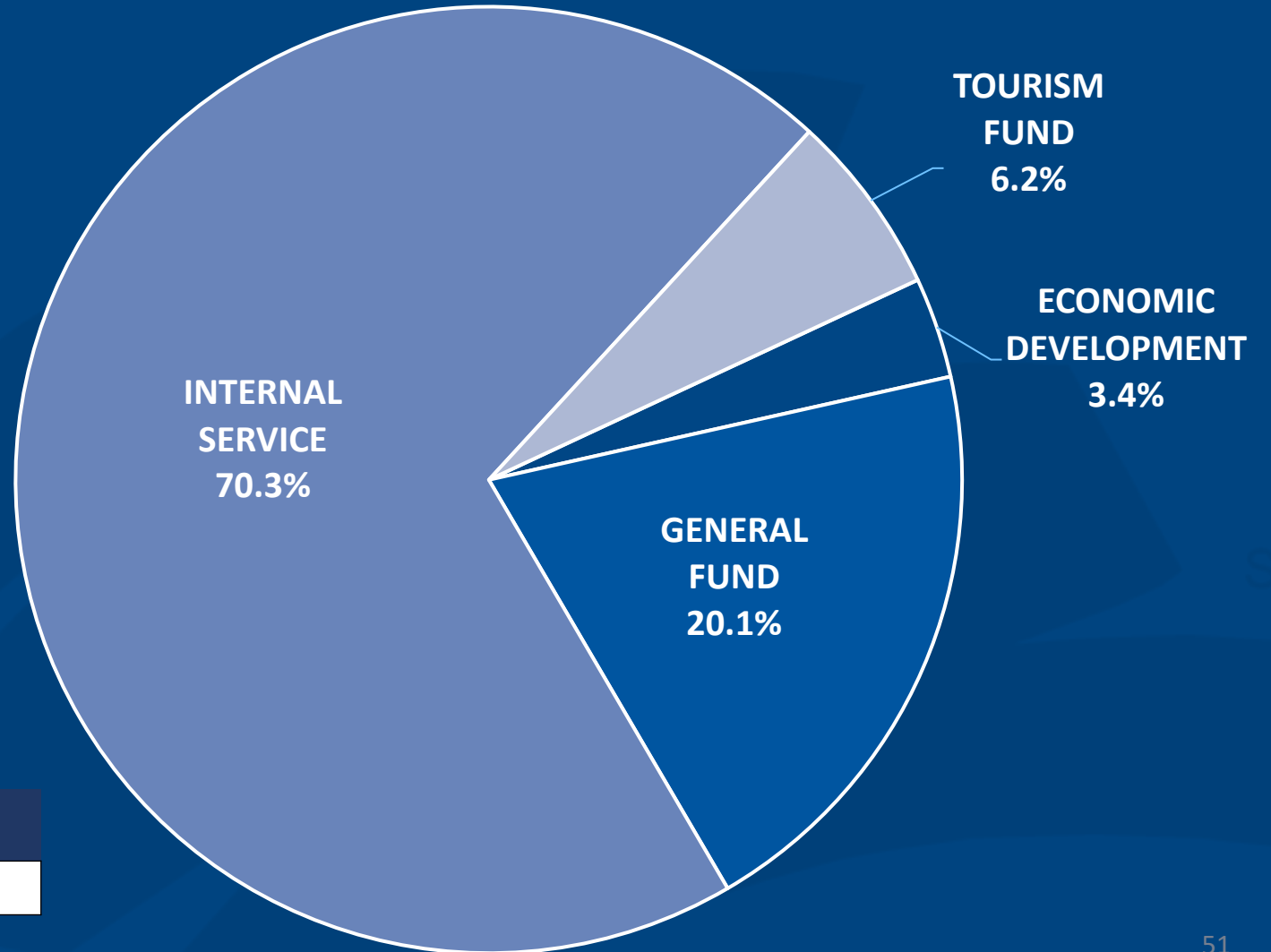
*Darren Gray, County Manager*  
*Kate Latorre, County Attorney*

# Administration Department



# Department Funding Sources

**Funding Total:**  
\$51,885,102



	FY25	CHANGES	FY26
DEPT FTEs	74.5	(2.0)	72.5



# Budget Comparison

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	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
PERSONNEL SERVICES	11,021,575	11,505,059	483,484	4.4%
OPERATING EXPENDITURES	32,935,646	39,075,162	6,139,516	18.6%
DEBT SERVICE	-	-	-	0.0%
GRANTS & AIDS	1,306,966	1,189,382	(117,584)	-9.0%
INTERFUND TRANSFERS OUT	-	-	-	0.0%
<b>BASE BUDGET Total</b>	<b>45,264,187</b>	<b>51,769,602</b>	<b>6,505,416</b>	<b>14.4%</b>
FLEET	-	40,500	40,500	0.0%
EQUIPMENT, OTHER	113,000	75,000	(38,000)	-33.6%
TECHNOLOGY	22,200	-	(22,200)	-100.0%
FACILITIES PROJECTS	-	-	-	0.0%
GRANTS	-	-	-	0.0%
<b>Grand Total</b>	<b>45,399,387</b>	<b>51,885,102</b>	<b>6,485,716</b>	<b>14.3%</b>

# Base Operating Budget

EXCLUDES PERSONNEL, INTERNAL SERVICE CHARGES & CONTRAS	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>				
BOCC COMMISSIONERS	38,501	38,501	-	0.0%
COMMUNICATIONS	86,180	80,500	(5,680)	-6.6%
COUNTY ATTORNEY	210,787	209,787	(1,000)	-0.5%
COUNTY MANAGER	102,500	100,700	(1,800)	-1.8%
ECONOMIC DEVELOPMENT	1,455,685	1,347,060	(108,625)	-7.5%
HUMAN RESOURCES OFFICE	193,550	193,550	-	0.0%
MANAGEMENT & BUDGET OFFICE	9,600	9,600	-	0.0%
TOURISM	2,333,375	2,364,112	30,736	1.3%
<b>BASE BUDGETS Total</b>	<b>4,430,178</b>	<b>4,343,810</b>	<b>(86,368)</b>	<b>-1.9%</b>

# Seminal Moments

- **Transition from Fixed Route Buses to On-Demand Public Transit**
  - Fixed Route Reductions of 82K service hours costing \$10.6M annually
  - FY26 net Savings of \$2.2M (includes overlapping services)
  - Ongoing net annual savings of \$3M per year

# Seminal Moments

- **Implementation of AI Tools**

- AI review of Countywide Budget Complete
- Review of County information for internal barriers to AI implementation
- Facilitate prioritization sessions with key County Stakeholders
- Draft recommended AI Guidelines and Processes
- Deliver road map to take advantage of opportunities

# Administration Dept Questions

	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	VARIANCE	%
EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS				
<b>BASE BUDGETS</b>				
BOCC COMMISSIONERS	38,501	38,501	-	0.0%
COMMUNICATIONS	86,180	80,500	(5,680)	-6.6%
COUNTY ATTORNEY	210,787	209,787	(1,000)	-0.5%
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<b>BASE BUDGETS Total</b>	<b>4,430,178</b>	<b>4,343,810</b>	<b>(86,368)</b>	<b>-1.9%</b>

# Break



# Countywide Budget Overview

# County Budget Overview

## Total County Budget

**FY 2024-25 Adopted**

**\$1,099,097,733**

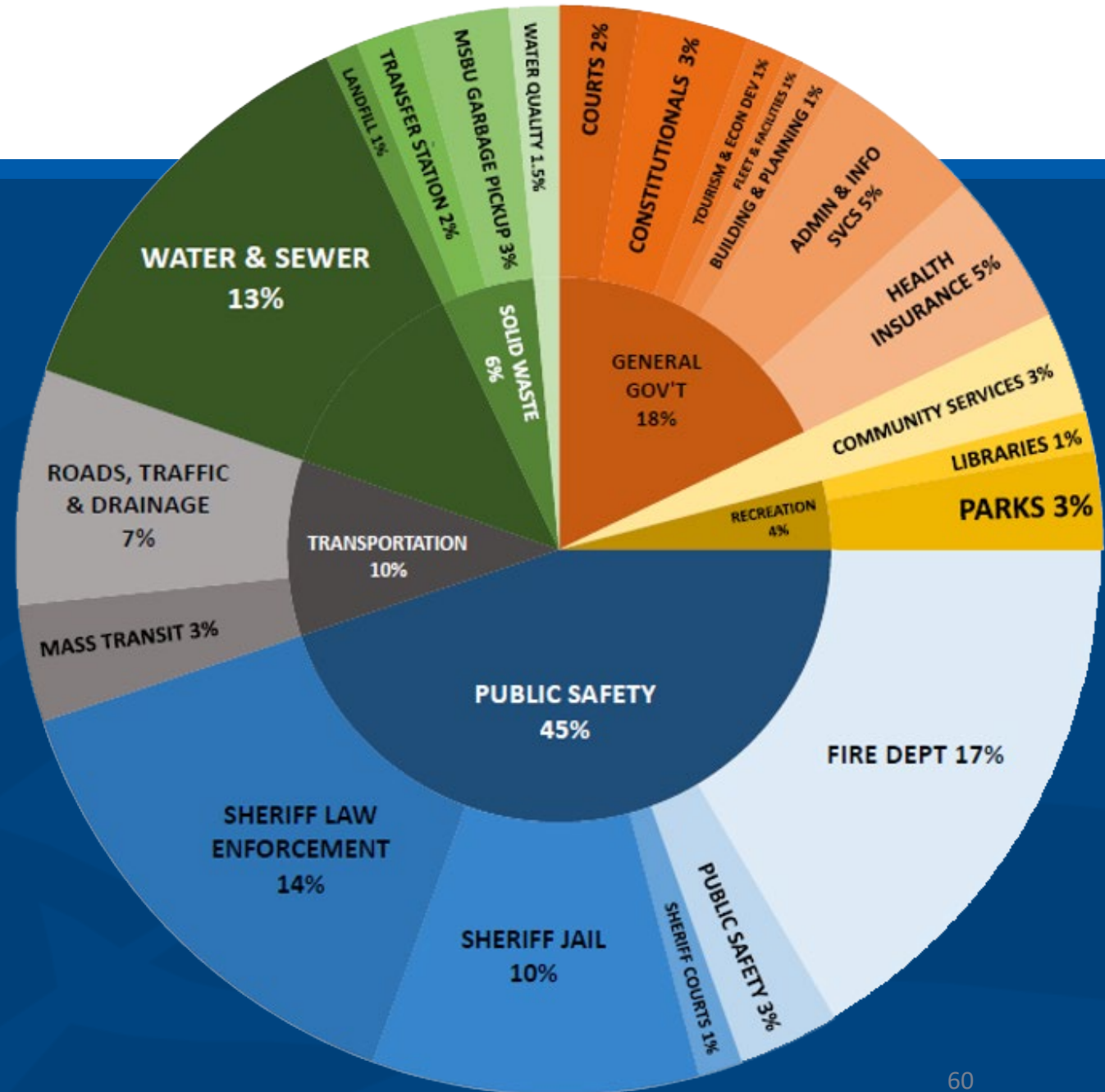
**FY 2025-26 Proposed**

**\$1,228,078,463**

# Uses of Countywide Funds

## Seminole County Financial Structure:

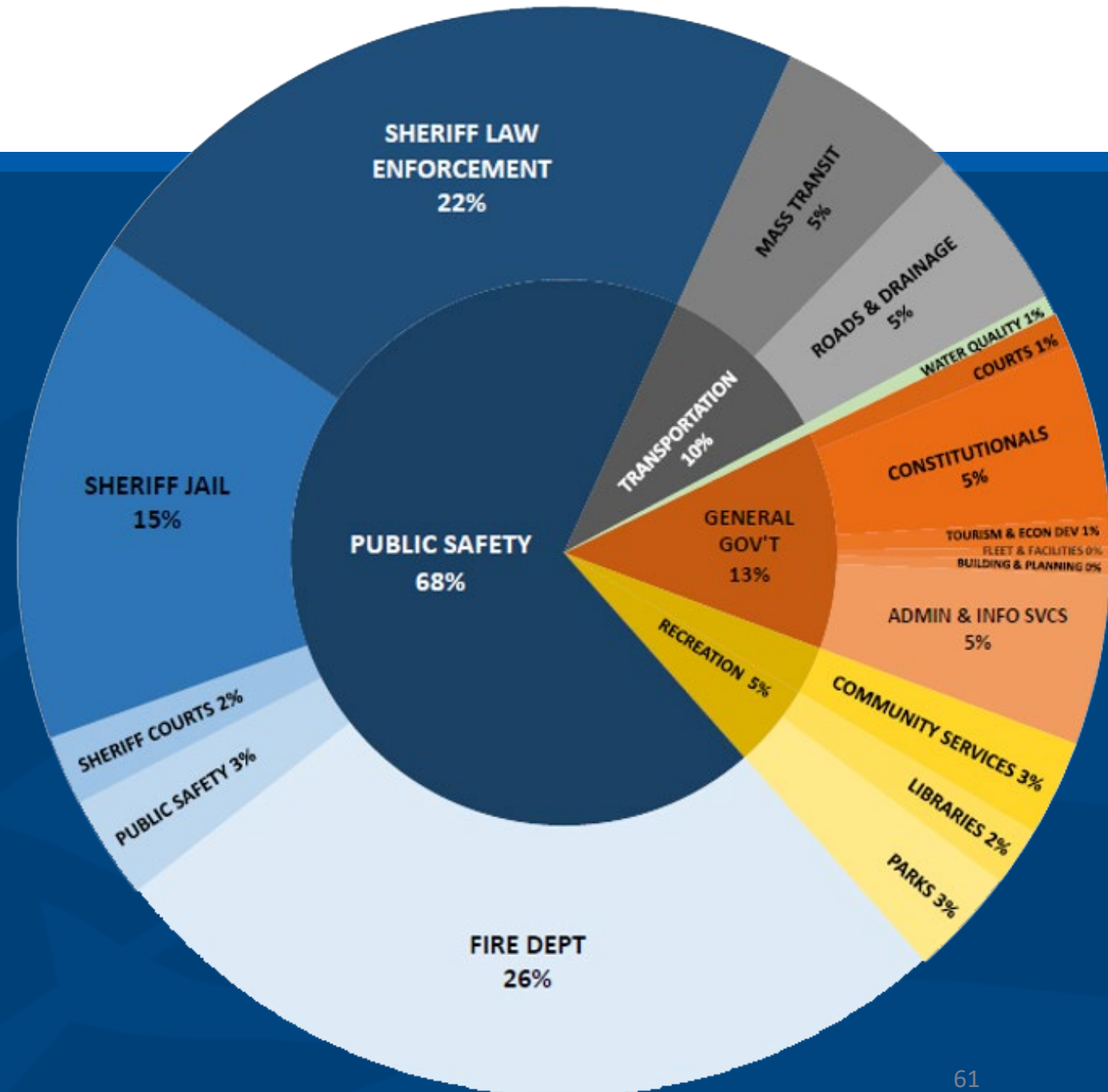
- 134 Active Funds
- 14 Departments
- 72 Programs



# Uses of Ad Valorem Property Taxes

## Seminole County Operating Millages:

- Countywide General Fund
- Fire MSTU
- Roads District



# Challenges

- Inflationary Environment
- Public Safety Personnel Compensation
- Unfunded Mandates from the State
- Public Mass Transit Costs
- General Fund Structural Balance



# Inflationary Environment

- 17% Energy Costs
- 12% Fleet Equipment (Light Duty Truck)
- 13% Mass Transit Costs
- 13% Roads Materials
- 12% Medical Health Insurance Claims
- 10% Public Safety Personnel Costs (salary, retirement, insurance)

# Unfunded State Mandates

- Medicaid
- Medical Examiner
- Health Department
- Indigent Care
- Veteran Services
- County Courthouse
- Florida Retirement Contributions
- County Jail & Juvenile Detention
- Emergency Comms (E911)
- Emergency Management
- Commission Records

**FY26 UNFUNDED MANDATES  
ESTIMATED TO COST \$150M,  
PRIMARILY IN THE GENERAL FUND**

# Obligations

- Debt Service
- CRA Contributions
- Mass Transit
- Public Safety Systemwide 800MHz Radio
- Property & Liability Insurance
- CW Power & Water Utilities

# Addressing the Challenges

# Seminal Moments

- April 11<sup>th</sup> 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
- **\$5.4M** FY26 Seminal Moments Efficiency Savings
- **\$39 M** Total 5 Year Forecasted Seminal Moments Savings

## 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
- Transition from Fixed Bus Routes to Scout On-Demand Public Transit



# 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 BCC Operating Budgets for all major County Funds.

## Excludes:

- Grants/restricted funds
- Personnel Budgets with elimination of 10 FTEs
- Constitutional Officers and Court Support Dept

# 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
<b>TOTAL</b>	<b>1,691.12</b>	<b>(10.00)</b>	<b>1,681.12</b>

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

# Efficiencies and Budget Reductions

**\$5.4M** FY26 Seminal Moments Efficiency Savings

**\$39 M** Total 5 Year Forecasted Seminal Moments Efficiency Savings

**\$3.8M** FY26 Personnel Budget Reductions

**\$2.8M** FY26 Base Operating Budget Reductions

**\$25 M** FY26 Project Budgets Deferred

**\$0.9M** Sheriff Reduction from Original Request

*Figures represent Countywide savings and reductions*

# General Fund Overview



# General Fund Overview

## General Fund Revenues

General Fund Expenditures

Structural Balance

Revenue Opportunities

***See General Fund Forecast***  
*Worksession Document Page 16*

# Total Revenues

*\*FY26 ESTIMATE DOES NOT INCLUDE PROPOSED REVENUE INCREASES.  
FY24 ACTUALS EXCLUDES EXCESS 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
<b>TOTAL BASE REVENUES</b>	<b>\$ 331.8M</b>	<b>\$ 335.0M</b>	<b>\$ 345.6M</b>	<b>\$ 10.6M</b>

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 PUBLIC SAFETY BUDGET REFLECTS SHERIFF'S  
1<sup>ST</sup> PUBLIC HEARING REDUCTION OF \$0.9M*

	FY24 ACTUALS	FY25 ADOPTED	FY26 BUDGET	FY26 VARIANCE
PUBLIC SAFETY	\$ 199.7M	\$ 204.3M	\$ 221.4M	\$ 17.1M
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
<b>TOTAL EXPENDITURES</b>	<b>\$ 334.3M</b>	<b>\$ 354.6M</b>	<b>\$ 379.6M</b>	<b>\$ 25.0M</b>

# Unfunded Mandates & Obligations

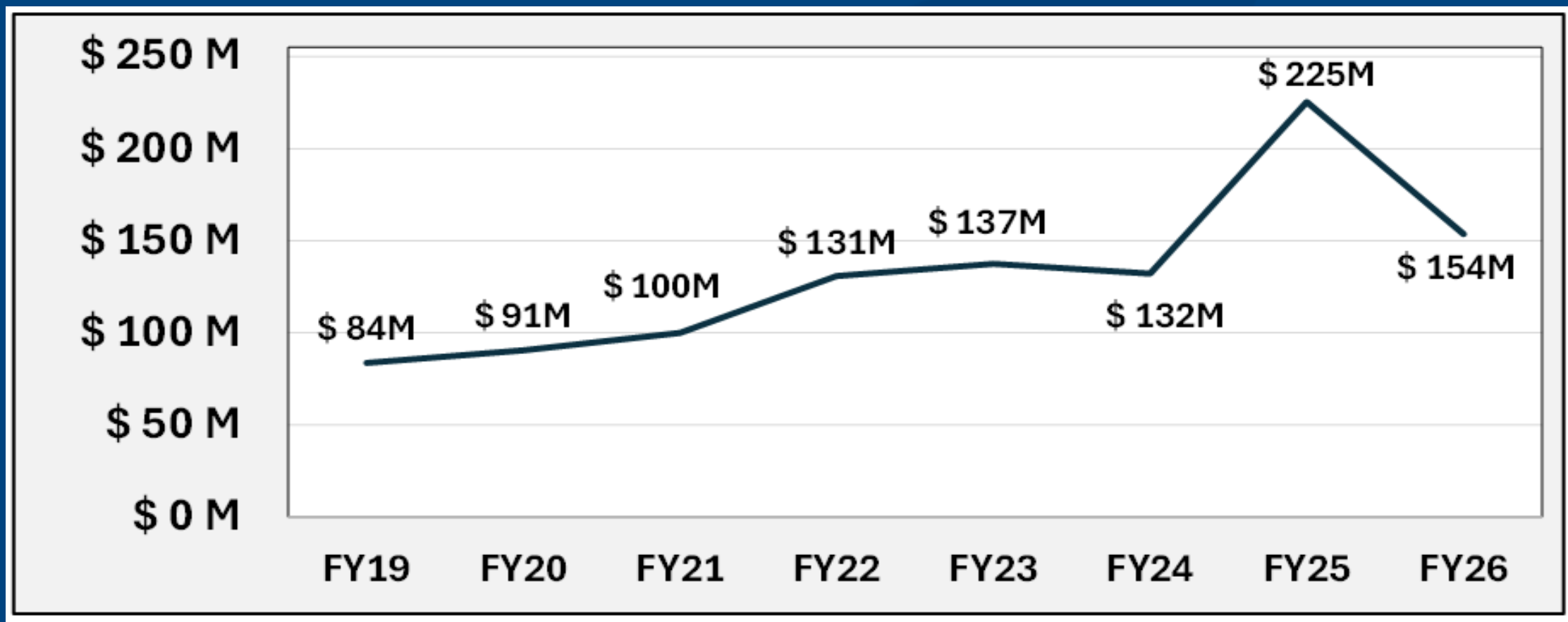


# Unfunded State Mandates

- Medicaid
- Medical Examiner
- Health Department
- Indigent Care
- Veteran Services
- County Courthouse
- Florida Retirement Contributions
- County Jail & Juvenile Detention
- Emergency Comms (E911)
- Emergency Management
- Commission Records
- County Jail

LIST BASED ON FLORIDA ASSOCIATION OF COUNTIES REPORT  
IDENTIFYING UNFUNDED STATE AND FEDERAL MANDATES  
IMPOSED ON FLORIDA COUNTIES.

# Unfunded State Mandates



# Obligations

- Debt Service
- CRA Contributions
- Mass Transit
- Public Safety Systemwide 800MHz Radio
- Property & Liability Insurance
- CW Power & Water Utilities

**FY26 COUNTY OBLIGATIONS  
ESTIMATED TO COST \$23M  
TO THE GENERAL FUND**

# FY26 General Fund Reductions

(\$1M)	Reduction in FTEs
(\$5M)	Seminal Moment Efficiencies
(\$1M)	Other Base Budget Reductions
<u>(\$0.9M)</u>	Sheriff's Office PH1 Reduction
<b>(\$7.9M)</b>	<b>Total General Fund Budget Reductions</b>

*\$7.9M does not include additional reductions made by the Constitutional Officers before Certified Budget Requests were submitted to the BOCC.*

\$229M	Support of Constitutional Officers
\$72M	State Mandates and County Obligations
<i>\$63M</i>	<i>Existing Personnel Costs</i>
<u><i>\$15M</i></u>	<i>Base Operating and General Fund Projects</i>
<b>\$379M</b>	<b>Total General Fund Expenditures</b>

Constitutional Officers includes \$75M of State Mandates for the Jail and Juvenile Detention

# General Fund Overview

General Fund Revenues

General Fund Expenditures

**Structural Balance**

Revenue Opportunities

# Structural Balance

	FY25 ADOPTED	FY26 BUDGET	VARIANCE
REVENUES	\$ 335.0M	\$ 345.6M	\$ 10.6M
EXPENDITURES	\$ 354.6M	\$ 379.6M	\$ 25.0M
<b>STRUCTURAL BALANCE</b>	<b>-\$ 20M</b>	<b>-\$ 34M</b>	



# Structural Balance

	FY24 ADOPTED	FY25 ADOPTED	FY25 VARIANCE	FY25 %	FY26 BUDGET	FY26 VARIANCE	FY26 %
<b>ADOPTED REVENUES</b>	<b>\$ 315M</b>	<b>\$ 335M</b>	<b>\$ 20.1M</b>	<b>6.4%</b>	<b>\$ 346M</b>	<b>\$ 10.5M</b>	<b>3.1%</b>
<b>EXPENDITURES</b>							
CLERK TRANSFER	\$ 5.3M	\$ 5.8M			\$ 6.1M		
SHERIFF TRANSFER	\$ 165.9M	\$ 179.8M			\$ 195.1M		
TAX COLLECTOR TRANSFER	\$ 10.5M	\$ 11.2M			\$ 11.8M		
PROPERTY APPRAISER TRANSFER	\$ 6.3M	\$ 6.6M			\$ 6.9M		
SUPERVISOR ELECTIONS TRANSFER	\$ 5.4M	\$ 4.6M			\$ 5.3M		
<b>CONSTITUTIONAL OFFICER TOTAL</b>	<b>\$ 193.4M</b>	<b>\$ 208M</b>	<b>\$ 14.7M</b>	<b>7.6%</b>	<b>\$ 225.2M</b>	<b>\$ 17.1M</b>	<b>8.2%</b>
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	
<b>ADOPTED EXPENDITURES</b>	<b>\$ 325M</b>	<b>\$ 355M</b>	<b>\$ 29.7M</b>	<b>9.1%</b>	<b>\$ 380M</b>	<b>\$ 25.0M</b>	<b>7.1%</b>
<b>STRUCTURAL BALANCE</b>		<b>-\$ 20M</b>			<b>-\$ 34M</b>		

Non-Constitutional transfers includes Personnel, BCC Dept Operating Budgets, Projects, and Unfunded Mandates

# Structural Balance

BOCC FY26 Proposed Budget includes \$23M in Unfunded Mandates and Obligations

	FY21 ACTUALS	FY26 BUDGET	FY21 TO FY26	%
<b>REVENUES</b>	<b>\$ 252M</b>	<b>\$ 346M</b>	<b>\$ 94M</b>	<b>37.1%</b>
<b>EXPENDITURES</b>				
CONSTITUTIONAL TRANSFERS & FACILITY SUPPORT	\$ 159M	\$ 229M	\$ 70M	44.4%
BOCC* (Personnel, Operating, Projects, Mandates)	\$ 80M	\$ 110M	\$ 30M	37.4%
<i>OTHER AGENCIES &amp; OBLIGATIONS</i>				
LYNX & MICRO-TRANSIT	\$ 6.6M	\$ 15M		
SUNRAIL	-	\$ 12M		
SEMINOLE FOREVER	-	\$ 4M		
COURT ANNEX DEBT SERVICE	-	\$ 8M		
JUDICIAL PROGRAMS	\$ 0.4M	\$ 2M		
<b>ADOPTED EXPENDITURES</b>	<b>\$ 245M</b>	<b>\$ 380M</b>	<b>\$ 134M</b>	<b>54.7%</b>
<b>STRUCTURAL BALANCE</b>		<b>-\$ 34M</b>		

# General Fund Overview

General Fund Revenues

General Fund Expenditures

Structural Balance

**Revenue Opportunities**

# General Fund Ad Valorem Millage

- 4.8751 Current 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
SCHOOL BOARD	5.2790	5.2850	6.4640	6.1220	5.3430
WATER MGMT DISTRICTS	0.1793	0.1793	0.1793	0.1793	0.2301
<b>TOTAL MILLAGE</b>	<b>13.2090</b>	<b>17.6962</b>	<b>16.1008</b>	<b>13.5721</b>	<b>13.8039</b>
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

Lake County assesses a Fire Fee of \$415, which equates to 1.1 mills based on Countywide Valuation



# General Fund Millage History

<b>FISCAL YEAR</b>	<b>COUNTYWIDE GENERAL MILLAGE</b>
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

<b>FISCAL YEAR</b>	<b>COUNTYWIDE GENERAL MILLAGE</b>
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

<b>FISCAL YEAR</b>	<b>COUNTYWIDE GENERAL MILLAGE</b>
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

# TRUTH IN MILLAGE

Board of County Commissioners Meeting  
July 22, 2025

# MILLAGE RATES

FUND	FY25 CURRENT MILLAGE	ROLLBACK RATE	FY26 PROPOSED MILLAGE
COUNTYWIDE GENERAL FUND	4.8751	4.6168	5.3751
FIRE MSTU DISTRICT	2.7649	2.6226	2.7649
ROAD MSTU UNINCORPORATED	0.1107	0.1051	0.1107
TOTAL BCC MILLAGE	7.7507	-	8.2507

# REQUESTED ACTION

Approve the Fiscal Year 2025/26 proposed millage rates and set the date, time, and place for the First Public Hearing to tentatively adopt the Fiscal Year 2025/26 County Budget.

- 1<sup>st</sup> Public Hearing (9/10/2025 at 5:30pm in BCC Chambers)
- 2<sup>nd</sup> Public Hearing (9/23/2025 at 5:30pm in BCC Chambers)

# Next Steps

- 9/10** 1<sup>st</sup> Public Hearing – Tentative Budget Adoption (Wednesday 5:30pm)
- 9/23** 2<sup>nd</sup> Public Hearing – Final Budget Adoption (Tuesday 5:30pm)

# END PRESENTATION



## 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
<b>\$300K</b>	<b>Taxable Value</b>

## Property Tax Bill Example

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

# CONSTITUTIONAL OFFICER BUDGET REQUESTS *UPDATES*

	FY26 PROPOSED	PROPOSED UPDATE	VARIANCE
CLERK OF COURT	6,137,861	6,137,861	-
PROPERTY APPRAISER	7,954,616	7,954,616	-
SHERIFF'S OFFICE	196,015,000	195,115,000	(900,000)
SUPERVISOR OF ELECTIONS	5,295,084	5,295,084	-
TAX COLLECTOR	12,345,000*	12,345,000*	-
<b>Grand Total</b>	<b>227,747,561</b>	<b>226,847,561</b>	<b>(900,000)</b>

*\*Based on formula*

# One Time Options & Projects

# One-Time Facilities Project Budgets

- \$2.3M Jail Facility Maintenance Projects
- \$2.6M ARPA BCC HVAC & Roof Maintenance Projects
- \$100K Generator Monitoring System
- **\$5.0M Facilities Maintenance Projects**

# One-Time APRA Project Budgets

- \$1.5M ARPA Records Center Building
- \$2.5M ARPA Rosenwald Development
- \$2.4M ARPA David Maus Building Conversion
- \$1.0M ARPA Airline Incentive
- \$1.0M ARPA Rolling Hills Trail
- \$0.6M ARPA Midway Trail
- \$0.1M ARPA Bookertown Park Improvements
- **\$9.1M ARPA Projects**



# One-Time Technology Projects

- \$150K Cloud Backup Technology Solution
- \$400K IT Network Redesign & Resiliency Improvements
- \$250K Customer Relations Management CRM System
- \$1.0M ARPA Website Improvements
- **\$1.8M Tech Projects**

# Current Commitments

- Seminole Forever
- Community Service Agencies (CSA's)
- Attainable Housing Contribution
- LYNX and Micro-Transit
- Judicial Support

# 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 <sup>TH</sup> CENT” LOCAL OPTION (MASS TRANSIT)	\$2.1 M
10 CENT	TOTAL CURRENT LEVY	\$15.3 M

# Additional 5 Cent LOGT Revenues

- \$1.76M total Countywide per 1c
- \$8.8M total Countywide Revenue for 5c
- Requires Majority Plus 1 BCC Vote
- FY26 Proposed Budget Increase: \$5.5M

# General Fund Public Service Tax

- Tax on Electric, Water, Gas, and Propane
- 4% Current Seminole County Levy
- 10% Maximum Allowed
- Requires Majority Vote to Approve
- FY26 Proposed Budget Increase: \$13.1M

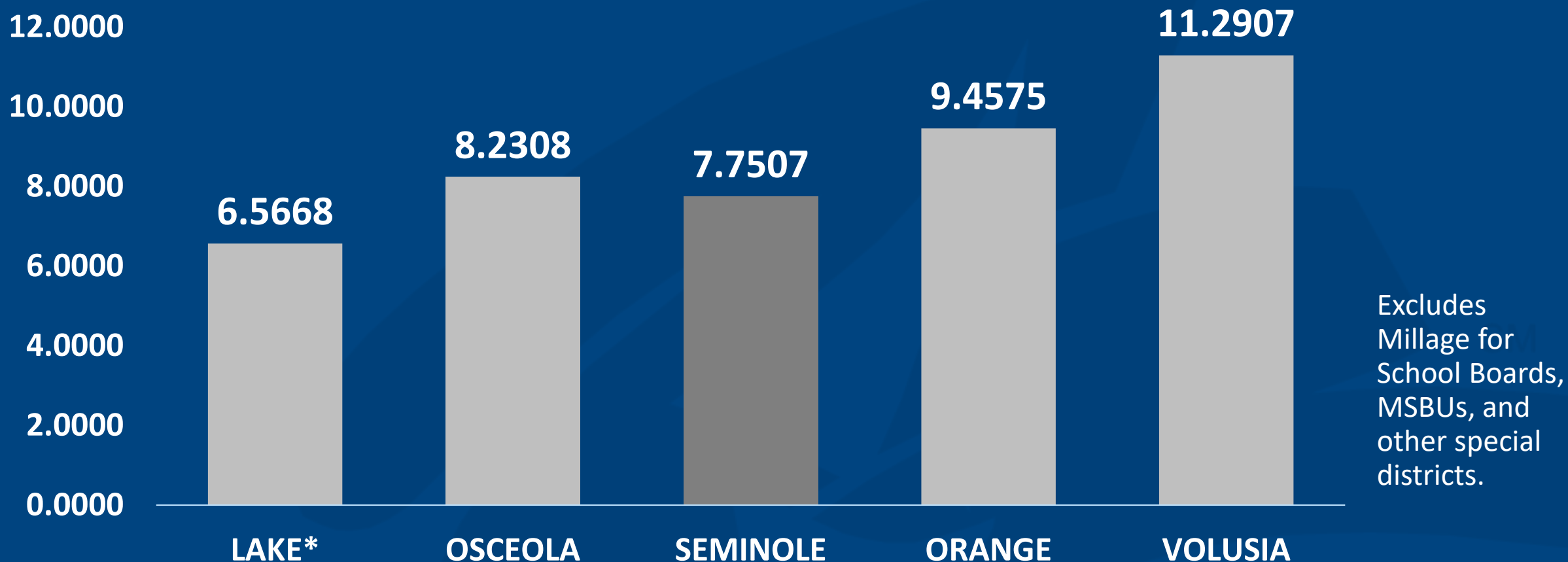


## Surrounding Agency Comparison

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

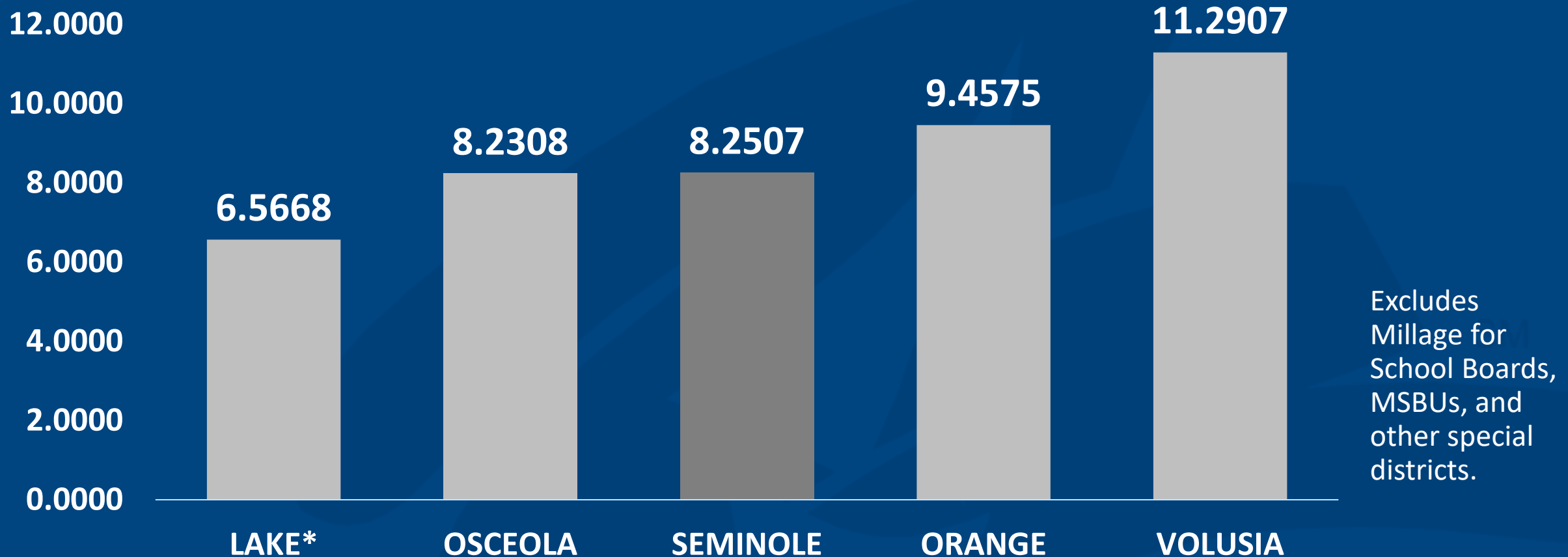
CITIES	LEVY
ALTAMONTE	8 %
CASSELBERRY	10 %
LAKE MARY	10 %
LONGWOOD	10 %
OVIEDO	10 %
SANFORD	10 %
WINTER SPRINGS	10 %

# SURROUNDING COUNTY MILLAGE RATES



\*EXCLUDES FIRE ASSESSMENT OF \$415 PER PARCEL WHICH GENERATES EQUIVALENT OF 1.1 MILLS

# FY26 SURROUNDING COUNTY MILLAGE RATES



\*EXCLUDES FIRE ASSESSMENT OF \$415 PER PARCEL WHICH GENERATES EQUIVALENT OF 1.1 MILLS