

# ORANGE COUNTY LIBRARY DISTRICT

---

## ANNUAL BUDGET FY 2025-2026



# **TABLE OF CONTENTS**

## **Introduction**

- 03** Director's Message
- 05** A Slice of Daily Life at OCLS
- 06** Current Initiatives
- 07** Budget Summary
- 08** Excellence in Financial Reporting

## **Organizational Structure**

- 09** Library District Governing Board
- 10** Library District Board of Trustees
- 11** Organizational Chart

## **Accomplishments**

- 12** Accomplishments
- 15** Statistics
- 16** Donations and Grants Received

## **Revenues**

- 17** Operating Fund Revenues
- 18** Revenue Details

## **Expenditures**

- 22** Operating Fund Expenditures
- 23** Expenditure Details

## **Fund Balances**

- 33** Capital Projects Fund Budget
- 34** Sinking Fund Budget
- 35** Permanent Fund Budget



## DIRECTOR'S MESSAGE

DATE: July 17, 2025

TO: Orange County Library District Governing Board, Board of Trustees, and Residents

FROM: Steven Powell, Library Director & Chief Executive Officer

SUBJECT: Budget for the Fiscal Year Ending September 30, 2026

As Orange County Library Director, I am pleased to present the fiscal year 2025-2026 budget. Chapter 80-555, as amended by Chapter 99-486, Laws of Florida, establishes the Orange County Library District as an independent special taxing district, for the purpose of providing library services and facilities in Orange County, Florida, except the incorporated areas of the cities of Winter Park and Maitland.

Over the past several years, we have focused on improving the library experience for our community. We began by reducing barriers to service, allowing more residents to take advantage of our services. We followed that up with a focused approach on meeting people where they are. In the most recent fiscal year, we revisited our Strategic Plan, conducting community surveys to gain a deeper understanding of what our residents want and need from their library system. The result is a modern, actionable plan that prioritizes making our libraries welcoming, connected, forward-thinking, and empowered to serve the community. Although implementation has been underway for less than a year, we are already seeing increased usage and engagement throughout Orange County.

Our partnerships throughout the community continue to thrive. The *Local Wanderer* program, which enables library cardholders to check out passes to local arts and cultural venues, now includes more than 20 participating organizations. We maintain strong relationships with Arnold Palmer Hospital for Children and the Orange County Head Start programs, bringing library programming to children who might not otherwise have access. We also reach older residents through programming at senior centers, assisted living facilities, and memory care homes, ensuring we bring the library to those who can't come to us.

We've made significant strides in modernizing our technology infrastructure, upgrading aging systems and preparing to launch a user-friendly mobile app that will make accessing library services even easier.

This year also marks major progress on our new branches in Lake Nona and Horizon West. Groundbreakings have occurred at both sites, and construction is well underway – the roof is being installed in Horizon West and site work is underway in Lake Nona.

Looking ahead, our proposed budget for fiscal year 2025–2026 reflects Orange County's growth and our commitment to meeting the evolving needs of our community. Among the projects we have planned for the future are the re-introduction of a bookmobile in spring of 2026, the grand opening of our new branches, a re-imagined Children's Library downtown at the Orlando Public Library and a master plan for the future that will help us ensure that as our community grows, we're growing with it.

This budget isn't just about numbers—it's about investing in spaces where people connect, learn, and grow together. We're proud of what we've accomplished and excited about the future we're building for Orange County.

The proposed fiscal year 2025–2026 budget positions the Orange County Library System to become an even more welcoming, connected, forward-thinking, and empowered institution—one that continually strives for excellence in service.

We are deeply grateful for the ongoing support and trust of the Governing Board, Library Board of Trustees, Friends of the Library, and the residents we proudly serve.

Respectfully submitted,

---

Steve Powell  
Library Director/CEO,

---

Crockett Bohannon, President  
Library Board of Trustees

CC: Jerry L. Demings, Orange County Mayor  
Nicole Wilson, Commissioner District 1  
Christine Moore, Commissioner District 2  
Mayra Uribe, Commissioner District 3  
Maribel Gomez Cordero, Commissioner District 4  
Kelly Martinez Semrad, Commissioner District 5  
Michael Scott, Commissioner District 6  
Stephanie Herdocia, City Clerk, City of Orlando  
Byron Brooks, County Administrator  
Kurt Petersen, Director, Office of Management & Budget  
Phil Diamond, Comptroller



# A SLICE OF DAILY LIFE AT OCLS

**4,944**

LIBRARY VISITS

**21,494**

MATERIALS CHECKED OUT

**726**

COMPUTER SESSIONS

**16,160**

WEBPAGE VIEWS

**17,724**

SOCIAL MEDIA VIEWS

**260**

QUESTIONS ANSWERED

THAT'S

**896**

CHECK-OUTS  
AN HOUR!



## **CURRENT INITIATIVES**

### **Horizon West Branch Library**

On November 13, 2024, we broke ground at Horizon West, and on February 11, 2025, the first concrete pour took place. The branch will be 20,000 square feet and sits on 11 acres in the northeast corner of the 250-acre Horizon West Regional Park. The site is fully underway, the tilt walls are up, and the roof is being installed. We hope to move in early next year, with an opening date to be determined.

### **Lake Nona Branch Library**

At Lake Nona, we are not far behind. We broke ground on December 3, 2024, and site preparation is underway. The branch will be 20,000 square feet and will be located on a shared campus with the city's Southeast Community and Government Center, which will house Commissioner Jim Gray's office, an Orlando Police Department substation, and other city services. It is too early to tell when we can move into the new branch, but we are hopeful for the summer of 2026.

### **Bookmobile**

In Spring 2026, we anticipate delivery of our new bookmobile from Matthews Specialty Vehicles. The bookmobile will be equipped with library materials, as well as Wi-Fi, computers, an exterior screen with speakers, and an awning for shade, allowing us to truly bring a mobile library, complete with programming, technology, and books, to communities where library access is a challenge.

### **Orlando Public Library First Floor Renovation Project**

We are currently rethinking our use of space at the Orlando Public Library. We are specifically reimagining and redesigning our Children's Library, which is currently insufficient to meet the needs and expectations of families that use it. The design process is underway, and a construction timeline is yet to be determined.

### **Staffing Resources**

For fiscal year 2025-2026, staffing is expected to reach an all-time high. This budget allocates resources for 556 positions, 47 of which are designated for the two new branches and the bookmobile.

### **Master Planning**

In the coming fiscal year, we will begin the process of developing a Master Plan to ensure that the library system's resources, facilities, and technology are allocated effectively to meet the evolving needs of our growing community.

## **BUDGET SUMMARY**

Orange County Library District's fiscal year 2025-2026 budget of \$117,959,620 was developed utilizing the following considerations:

- Branch expansion is underway in Horizon West and Lake Nona.
- 5% raises for all eligible full- and part-time staff.
- The addition of 23 positions to meet library service and business needs.
- Capital projects were prioritized based on necessity and available funding.
- Developing a Master Plan to guide the future of the library.

### **Operating Fund Revenues**

The library is primarily funded through property tax revenues. For FY 2025-2026, considering the increase in the number of properties and current property values, the library's millage of 0.3748 is projected to generate \$78,800,000 in tax revenues. This represents an increase of 7.3%, or \$5,375,000, over FY 2024-2025.

In June 2007, the Florida Legislature passed legislation reducing the library's millage rate from 0.4325 to 0.3748 for FY 2007-2008. The library has not increased its millage rate since that time, and for FY 2025-2026, staff recommend maintaining the millage at 0.3748.

### **Operating Fund Expenditures**

Salaries and benefits account for almost half of the library's expenses. The remaining funds are allocated for physical and digital resources, operating costs, technology hardware and software, building improvements, equipment, furniture, saving for future projects, and emergencies.

### **Operating Fund Reserves**

The increases in reserves result from actual revenues in FY 2023-2024 exceeding actual expenditures. The bulk of the excess revenue was allocated to the Capital Projects and Sinking Funds. This allows the library to address current and future branch expansion, as well as to promptly manage emergency repairs resulting from natural disasters or catastrophic failures.

## EXCELLENCE IN FINANCIAL REPORTING



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Certificate of Achievement for Excellence in Financial Reporting to the Orange County Library District, Orlando, Florida, for its Annual Comprehensive Financial Report for the fiscal year ending September 30, 2023.

***The Orange County Library District has received this award for 21 consecutive years.***

# LIBRARY DISTRICT GOVERNING BOARD



Orange County Mayor  
*Jerry Demings*



Orange County Commissioner  
*Nicole Wilson*



Orange County Commissioner  
*Christine Moore*



Orange County Commissioner  
*Mayra Uribe*



Orange County Commissioner  
*Maribel Gomez Cordero*



Orange County Commissioner  
*Kelly Semrad*



Orange County Commissioner  
*Michael Scott*



City of Orlando City Clerk  
*Stephanie Herdocia*

## LIBRARY DISTRICT BOARD OF TRUSTEES



Left to Right: President Crockett Bohannon, Vice President Nicole Benjamin, Trustee Sharon Smoley, Trustee Ashley Cisneros Mejia, Trustee Venessa Tomlin

# ORGANIZATIONAL CHART

## ORGANIZATIONAL CHART

### DIRECTOR/CHIEF EXECUTIVE OFFICER

### ASSISTANT DIRECTOR/CHIEF OPERATING OFFICER

#### LIFELONG LEARNING

Adult Services  
Events & Programs  
Melrose Center  
Youth Services

#### NEIGHBORHOOD SERVICES

Community Engagment  
Horizon West  
Windermere  
Winter Garden

Alafaya  
Chickasaw  
Eatonville  
Fairview Shores  
North Orange  
Southeast

Hiawassee  
Lake Nona  
Southwest  
South Creek  
South Trail  
Washington Park  
West Oaks

IT Design & Development

Acquisitions Services

Orlando Public Library

#### BUSINESS OPERATIONS

Finance  
Facilities & Operations  
Construction  
Custodial Maintenance

#### HUMAN RESOURCES

Employee Services  
Training & Development

#### MARKETING & PUBLIC RELATIONS

Marketing & Public Relations  
Development

#### INITIATIVES & INSIGHTS

Data & User Services

IT Services

## **ACCOMPLISHMENTS**

### **Florida Library Association Awards**

OCLS recently received two awards from the Florida Library Association. The first is for Communications Excellence, for our Meet You There marketing campaign focused on our increased outreach initiatives. The other is the Administrator of the Year Award, recognizing Library Director/CEO Steve Powell for his efforts to make the Orange County Library System more welcoming and accessible to everyone in the community.

### **High School Opportunities for Adults**

Excel Adult High School debuted at OCLS in 2023. This program offers library cardholders the potential to earn a scholarship to complete their high school credits online and receive an accredited high school diploma. The library has offered 50 paid scholarships since the launch of the program. Of these, 41 scholarships have been awarded, 27 students are currently enrolled, and 15 have graduated.

### **Signature Author Series**

On January 24, 2025, the first Lillian Louise Pharr author series event took place at Dr. Phillips Center for the Performing Arts. The series is underwritten by the Friends of the Orange County Library System, which received a million-dollar bequest from the estate of local tennis champion Roger Pharr, who wanted the funds to support literacy initiatives named after his mother. The author we featured for the first event was Orlando native John Green, whose book *The Fault in Our Stars* debuted at No. 1 on *The New York Times* bestseller list.

### **Orange County Mayor's Toy Drive**

In 2024, we participated in the Annual Orange County Mayor's Toy Drive, collecting more than 1,000 toys to be distributed to families in need during the holiday season. This was our second year participating in this community-wide initiative.

### **Broke Ground on Two New Branches**

At long last, we have broken ground on both the Horizon West and Lake Nona branches. Work is underway at Horizon West, where concrete has been poured, walls are in place, and the roof is being installed. Site preparation is taking place at the Southeast Community and Government Center, where the Lake Nona Branch will be co-located.

### **Deeper Relationships with Schools**

In December, we partnered with Sally Ride Elementary School on a project that gave their students the opportunity to conduct a live interview with an astronaut on the International Space Station with the help of the Orlando Amateur Radio Club. The event was live-streamed throughout the school, as well as at select library locations, allowing the community to witness it. Leading up to the interview, library staff teamed up with the school to support space-themed educational programming for the students at Sally Ride, better equipping them for the interview.

## **Embracing New Opportunities**

In November, we launched an exciting new storytime event that takes place at the Orlando Executive Airport. Ever since the Herndon Branch closed in 2020, we have heard from the community that they miss having library events for children nearby. This partnership with the Greater Orlando Airport Authority now brings storytimes for children to the community on the first Tuesday of each month.

## **Digital Checkouts are Soaring**

In 2024, we exceeded 2.6 million checkouts on Libby, a very popular app that allows people to read or listen to ebooks and audiobooks on just about any device. Over the past few years, digital checkouts have been growing significantly. We ended the year with a total of 2,634,583 Libby checkouts – a 16 percent increase over 2023.

## **John Cotton Dana Award**

In 2024, OCLS was the recipient of a John Cotton Dana Library Public Relations Award from the American Library Association for our Proud Past, Bright Future campaign that highlighted our 100 Year Celebration. The award honors libraries for effective communications campaigns in their communities.

## **A New Strategic Plan**

In 2023, we embarked on the process of revisiting everything we do and how we do it. After conducting extensive surveys, focus groups, and visioning sessions where we asked the community to share their ideas about what they wanted from a library system, we adopted our new Strategic Plan in October 2024. The new plan is modern, streamlined and responsive to the feedback we received in our research. It tasks us with maintaining libraries that are welcoming, connected, forward-thinking and empowered to offer Orange County residents the best library services we can provide.

## **Rebranding**

When we launched our new Strategic Plan, we also rebranded our libraries, giving the system a new logo, a refreshed look, and a customer-first approach to our communication that makes people feel like they belong at the library.

## **Increased Community Engagement**

Our Community Engagement Department had a stellar year in Fiscal Year 2023-2024. Between visits with our social workers, storytimes, outreach events, and off-site programs, the department participated in over 4,200 events and programs, reaching more than 150,000 people in the community.

## **Summer at Your Library 2024**

During the 2024 Summer at Your Library program, more than 4,440 participants logged over 2.8 million minutes of reading time with OCLS. We saw 80,985 people attend a Summer at Your Library event during June and July 2024, and more than 14,600 free summer lunches were distributed through the Orange County Public Schools Mobile Lunch Program at a library location. Additionally, with the support of the Friends, over 6,000 books were given to kids.

### **Volunteers Provide a Vital Resource**

In 2024, 1,266 teens and 55 adults volunteered at an OCLS library, contributing a total of 13,994 volunteer hours. The library's volunteers serve for a variety of reasons – to fulfill the requirements for school scholarships, as part of a college degree program, or simply for the satisfaction of making a difference in the community.

### **Installed Automated External Defibrillators (AEDs) at All Locations**

The library was awarded a grant totaling \$43,659.51 from the American Heart Association. The funds were used to purchase AEDs for all library locations.

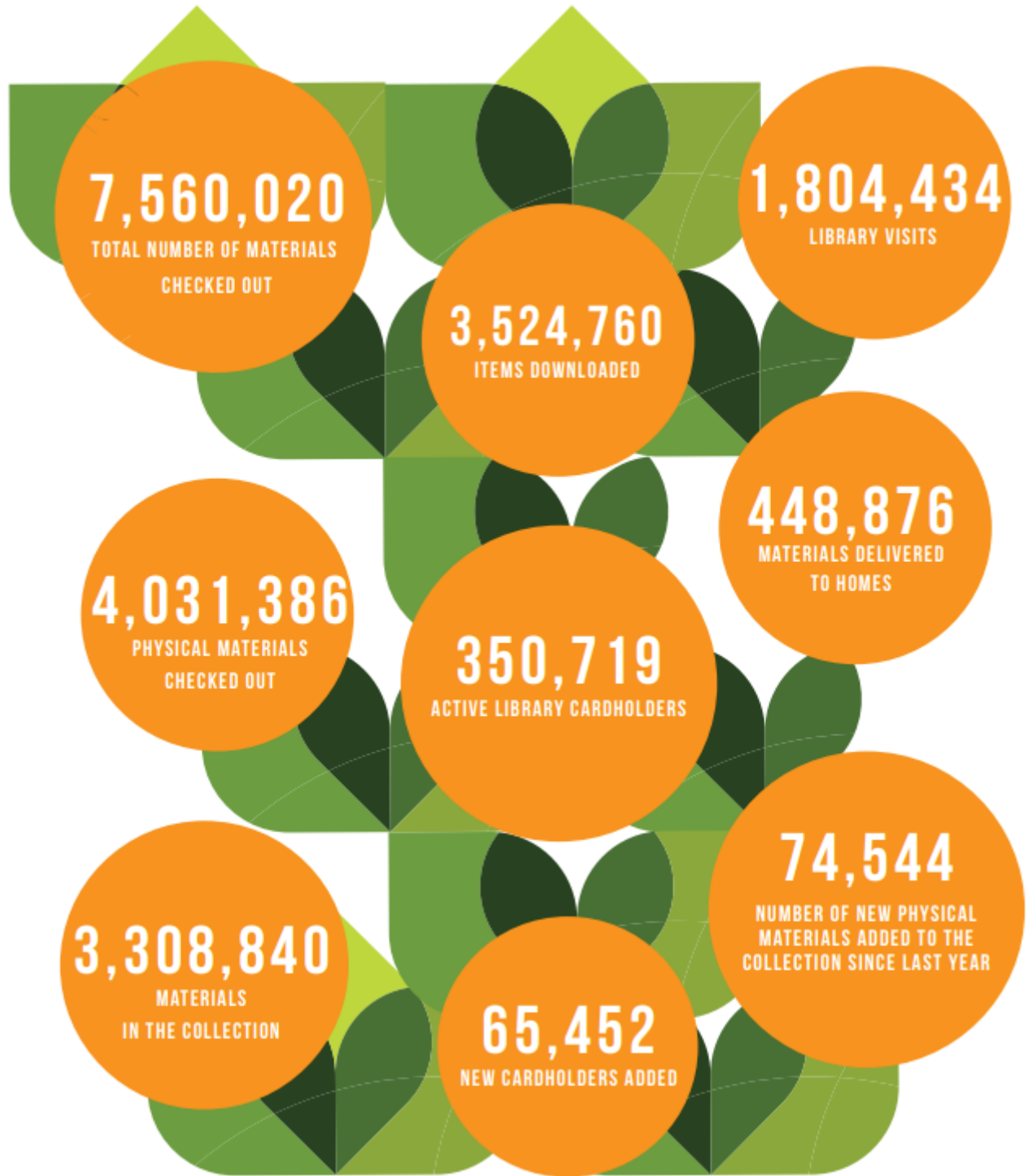
### ***Orlando Business Journal's* 2024 Healthiest Employers**

**American Heart Association 2024 Workplace Health Achievement – Platinum Recognition**

**Best Workplaces for Commuters 2024**

***Orlando Sentinel* Top Workplaces 2024**

# STATISTICS



Statistics represent the OCLS Fiscal Year 10/1/23-9/30/24

## **Donations and Grants Received**

Window World of Central Florida to support the Summer Reading Program: \$50,000

Friends of the Orange County Library System for Scholarships, Staff Development, and Program Support: \$90,699

Friends of the Orange County Library System for Books & Beyond Publication: \$36,000

State of Florida Division of Library Services for State Aid to Libraries: \$616,683

Institute of Museum and Library Services and the State of Florida Division of Library Services for Right Service at the Right Time: \$61,891

American Heart Association for 19 Automated External Defibrillators: \$43,660

Florida Division of Cultural Affairs for the Sunshine State Author Series: \$12,500

American Library Association John Cotton Dana Award: \$10,000

Florida Humanities for Orlando Book Festival: \$10,000

City of Orlando Mayor's Matching Grant: \$7,500

Florida Humanities for Family Literacy Program Prime Time Family Reading: \$6,000

Florida Humanities for Family Literacy Program English for Families: \$6,250

Synchrony Foundation Grant: \$5,000

South Arts for Meet the Author Alicia D. Williams | ZORA! Festival Education Day 2024: \$4,500

Amounts shown represent October 1, 2023 – September 30, 2024

## OPERATING FUND REVENUES

	FY 2024-2025 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2025-2026 BUDGET
AD VALOREM TAXES	73,425,000	5,375,000	7.3%	78,800,000
INTERGOVERNMENTAL GRANTS	795,000	(295,000)	-37.1%	500,000
CHARGES FOR SERVICES	350,200	59,000	16.8%	409,200
LOST MATERIALS	48,000	0	0.0%	48,000
MISCELLANEOUS	1,400,220	10,000	0.7%	1,410,220
TRANSFERS	632,000	84,200	13.3%	716,200
<b>SUBTOTAL REVENUES</b>	<b><u>\$76,650,420</u></b>	<b><u>\$5,233,200</u></b>	<b><u>6.8%</u></b>	<b><u>\$81,883,620</u></b>
RESERVES/FUND BALANCES	33,118,000	2,958,000	8.9%	36,076,000
<b>TOTAL REVENUES</b>	<b><u>\$109,768,420</u></b>	<b><u>\$8,191,200</u></b>	<b><u>7.5%</u></b>	<b><u>\$117,959,620</u></b>

## REVENUE DETAILS

### AD VALOREM TAXES \$78,800,000

Based on the information provided by Orange County's Office of Management and Budget, property values have increased by 7.4%. With this rise and no change in the millage rate of 0.3748, gross tax revenues total \$82,928,000. However, per state budgeting regulations, the library must reduce its ad valorem taxes by 5% or \$4,128,000, leaving \$78,800,000 for budgeting purposes.

AD VALOREM TAXES	FY 2024-2025 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2025-2026 BUDGET
AD VALOREM TAXES	<u>73,425,000</u>	<u>5,375,000</u>	<u>7.3%</u>	<u>78,800,000</u>

### INTERGOVERNMENTAL GRANTS \$500,000

Due to uncertainty regarding federal funding from the Institute of Museum and Library Services and the National Endowment for the Humanities, the library is lowering its expected revenue from federal agencies to zero dollars.

State agencies' funding is also being reduced to zero dollars. These funds were typically Florida Humanities Grants from federal funding via the National Endowment for the Humanities.

The state's FY 2025-2026 budget includes flat funding for State Aid to Libraries. The library is conservative with this line item and projects funding of \$500,000. State Aid funding received this year totaled \$622,179.

City and county grant availability and eligibility vary yearly, and the library typically budgets zero dollars. For the current year, the library received a \$7,500 grant from the city of Orlando.

INTERGOVERNMENTAL GRANTS	FY 2024-2025 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2025- 2026 BUDGET
Federal Grants Admin by State Grant	525,000	(525,000)	-100.0%	0
Federal Agencies Grants	20,000	(20,000)	-100.0%	0
State Agencies Grants	50,000	(50,000)	-100.0%	0
State Aid	200,000	300,000	150.0%	500,000
City and County Agencies Grants	0	0	0.0%	0
<b>TOTAL GRANTS</b>	<u><b>\$795,000</b></u>	<u><b>(\$295,000)</b></u>	<u><b>-37.1%</b></u>	<u><b>\$500,000</b></u>

**CHARGES FOR SERVICES      \$409,200**

Due to higher-than-expected Fee Card subscriptions, the library is projecting a \$50,000 increase, and because of the high volume of copying and printing projects, a \$10,000 increase as well. So far this year, the Fee Card revenue is \$110,865, and Copy & Print revenue is \$126,962.

In 2020, the library lowered the cost of copying and printing, and the volume increased dramatically.

<b>CHARGES FOR SERVICES</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Fee Cards	100,000	50,000	50.0%	150,000
PC Pass (\$1 for 1 hour)	0	0	0.0%	0
Classes	0	300	0.0%	300
Copy & Print	180,000	10,000	5.6%	190,000
Meeting Rooms	30,000	0	0.0%	30,000
Fax	15,000	0	0.0%	15,000
PC Express	700	300	42.9%	1,000
Supplies - Customer	5,500	(600)	-10.9%	4,900
Co-Working Rooms	6,000	(1,000)	-16.7%	5,000
Special Events	1,000	0	0.0%	1,000
Passport Facility Fee	10,000	0	0.0%	10,000
Passport Photo Fee	2,000	0	0.0%	2,000
<b>TOTAL CHARGES</b>	<b><u>\$350,200</u></b>	<b><u>\$59,000</u></b>	<b><u>16.8%</u></b>	<b><u>\$409,200</u></b>

**LOST MATERIALS      \$48,000**

Based on current revenue trends, there is no projected increase. Although the library stopped charging overdue fines in October 2022, customers are still responsible for lost or damaged materials and the associated fees.

<b>LOST MATERIALS</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Fees	3,000	0	0.0%	3,000
Lost Materials	45,000	0	0.0%	45,000
<b>TOTAL LOST MATERIAL</b>	<b><u>\$48,000</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>	<b><u>\$48,000</u></b>

**MISCELLANEOUS      \$1,410,220**

The library is projecting a \$10,000 increase to the Truist Pooled Investment with all other line items remaining unchanged.

The library adopts a conservative approach when estimating miscellaneous revenue due to the volatility and unpredictability of investment interest earnings.

<b>MISCELLANEOUS</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Truist Pooled Interest	15,000	10,000	66.7%	25,000
Tax Collector Interest (new FY 21)	100,000	0	0.0%	100,000
FV Investment (new FY 21)	1,051,500	0	0.0%	1,051,500
Sale Surplus Property	5,000	0	0.0%	5,000
Friends Other	50,000	0	0.0%	50,000
Other Contributions	50,000	0	0.0%	50,000
Miscellaneous Rev (new FY 21)	35,000	0	0.0%	35,000
E-Rate (new FY 21)	78,720	0	0.0%	78,720
Grants & Awards (new FY 21)	15,000	0	0.0%	15,000
<b>TOTAL MISCELLANEOUS</b>	<b><u>\$1,400,220</u></b>	<b><u>\$10,000</u></b>	<b><u>0.7%</u></b>	<b><u>\$1,410,220</u></b>

**TRANSFERS      \$716,200**

The Transfers are revenue paid to the library by the property appraiser and tax collector based on over-payments to them in the previous fiscal year. Because revenue continues to go up, we are estimating that the transfers will increase overall by \$79,800.

<b>TRANSFERS</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Transfer From Property Appraiser	50,000	25,000	50.0%	75,000
Transfer From Tax Collector	582,000	59,200	10.2%	641,200
<b>TOTAL TRANSFERS</b>	<b><u>\$632,000</u></b>	<b><u>\$84,200</u></b>	<b><u>13.3%</u></b>	<b><u>\$716,200</u></b>

**RESERVES            \$36,076,000**

This is the total of Reserves that are eligible for spending. Reserves will see an increase of \$2,958,000 next year.

The library strives to maintain five to six months of overall expenses in its operating reserves.

<b>RESERVES</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Reserves	33,118,000	2,958,000	8.9%	36,076,000
<b>TOTAL RESERVES</b>	<b><u>33,118,000</u></b>	<b><u>2,958,000</u></b>	<b><u>8.9%</u></b>	<b><u>36,076,000</u></b>

*All Revenues except for non-operating revenues, internal service funds, and grant funds include the 5% statutory reduction required by Florida Statute Chapter 129.01.*

## OPERATING FUND EXPENDITURES

	FY 2024-2025 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2025-2026 BUDGET
SALARIES & BENEFITS	40,835,000	4,265,000	10.4%	45,100,000
OPERATING	19,496,000	2,309,000	11.8%	21,805,000
CAPITAL OUTLAY	11,875,000	(1,500,000)	-12.6%	10,375,000
LIBRARY MATERIALS	6,371,400	1,948,000	30.6%	8,319,400
TRANSFERS	5,500,000	500,000	9.1%	6,000,000
SUBTOTAL EXPENDITURES	<u>\$84,077,400</u>	<u>7,522,000</u>	<u>8.9%</u>	<u>\$91,599,400</u>
RESERVES	25,691,020	669,200	2.6%	26,360,220
TOTAL EXPENDITURES	<u>\$109,768,420</u>	<u>\$8,191,200</u>	<u>7.5%</u>	<u>\$117,959,620</u>

## EXPENDITURES DETAILS

### SALARIES & BENEFITS \$45,100,000

Salaries and benefits are set to increase by \$4,265,000 next year due to the addition of staff and higher wages and benefits.

The FY 2025-2026 budget increases total staffing levels from 533 to 556 employees, of which 397 are full-time and 159 are part-time positions, including 22 designated for the new Lake Nona Branch. The Horizon West staff of 22 was included in the current year's budget based on very early construction timelines.

The FY 2025-2026 Budget Guidelines from Mayor Demings to Orange County leadership include a 5% salary increase for all non-bargaining unit employees. The library consistently follows Orange County Budget Guidelines and plans to give all eligible staff a 5% raise.

<b>SALARIES &amp; BENEFITS</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Salaries	28,475,000	2,275,000	8.0%	30,750,000
Medicare Taxes	425,000	25,000	5.9%	450,000
Defined Contribution Plan	2,150,000	150,000	7.0%	2,300,000
Defined Benefit Pension Plan	1,900,000	50,000	2.6%	1,950,000
Money Purchase Plan	1,850,000	155,000	8.4%	2,005,000
Life & Health Insurance (Employees)	4,875,000	1,325,000	27.2%	6,200,000
Retiree Health Care (OPEB)	650,000	150,000	23.1%	800,000
Worker's Compensation	150,000	75,000	50.0%	225,000
Unemployment Compensation	60,000	10,000	16.7%	70,000
Parking & Bus Passes	300,000	50,000	16.7%	350,000
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b><u>\$40,835,000</u></b>	<b><u>\$4,265,000</u></b>	<b><u>10.4%</u></b>	<b><u>\$45,100,000</u></b>

### Defined Contribution Plan \$2,300,000

Library employees have not participated in Social Security since shortly after the library district was formed in September 1980. Instead, a defined contribution pension plan was established for all staff. The plan requires the library to contribute 7.5% of each employee's bi-weekly salary. Vesting is immediate, and benefits are payable in a lump sum upon termination or retirement.

The \$150,000 increase in this account is due to increased salaries.

**Defined Benefit Pension Plan    \$1,950,000**

This Plan is a traditional retirement plan covering full-time employees hired before January 1, 2007.

Contributions to the Plan are actuarially determined at the beginning of each calendar year. The \$50,000 increase in projected contributions for the next fiscal year is due to the anticipated investment valuation as of December 31, 2025.

**Money Purchase Plan    \$2,005,000**

Effective January 1, 2007, all new full-time employees will be enrolled in this Plan. The Plan requires the library to contribute 9% of each employee's biweekly salary. MissionSquare Retirement administers the funds, and employees direct the investments.

The \$155,000 increase is due to new positions and higher salaries.

**Life and Health Insurance    \$6,200,000**

The library pays the medical and dental premiums for full-time employees, and the employee is responsible for the cost of any dependent coverage: spouse, children, or family.

Under the Affordable Care Act, the library also provides healthcare coverage to part-time employees who average 30 hours or more per week. The employee is responsible for the cost of any dependent coverage, including spouse, children, or family.

The library also subsidizes access to virtual healthcare for part-time 24-hour employees and an Employee Assistance Program for all employees, their spouse or partner, dependent children, parents, and parents-in-law.

The projected increase of \$525,000 is a combination of the projected number of full and part-time employees eligible for the coverage and premium increases.

**Retiree Health Care    \$800,000**

Local governments must reflect the true cost of retiree healthcare during employees' tenures. For employees hired before January 1, 2007, a trust fund was established, and the library has since funded this benefit similarly to a pension to cover the cost of health care for those retirees. Contributions to the plan are determined actuarially.

In April 2019, the Board approved a Health Retirement Account benefit for employees hired on or after January 2, 2007. The funding for this account is also based on the actuarial report.

The \$150,000 increase in projected contributions for the next fiscal year is due to the anticipated investment valuation as of December 31, 2025, and the increased cost of healthcare for retirees.

**Parking and Bus Passes                      \$350,000**

For Orlando Public Library employees, the library plans to lease 200-plus parking spaces in the City of Orlando garage located across from the Orlando Public Library. The library also provides LYNX bus and SunRail passes as an alternative to parking, depending on the employee's preference.

Although parking is free at the branches, when branch staff come downtown, the library pays for their parking.

This account's budget indicates a \$50,000 increase due to increased staffing levels.

**Overall, salaries and benefits for FY 2025-2026 are up \$4,265,000 or 10.4% from \$40,835,000 to \$45,100,000.**

**OPERATING                      \$21,805,000**

<b>OPERATING</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Professional Services	550,000	175,000	31.8%	725,000
Other Contractual Services	3,000,000	450,000	15.0%	3,450,000
Other Services - Janitorial	520,000	80,000	15.4%	600,000
Training & Travel	250,000	0	0.0%	250,000
Telecommunication	650,000	25,000	3.8%	675,000
Delivery & Postage	1,600,000	150,000	9.4%	1,750,000
Utilities	1,150,000	150,000	13.0%	1,300,000
Rentals & Leases	1,660,000	140,000	8.4%	1,800,000
Insurance	925,000	75,000	8.1%	1,000,000
Repair & Maintenance	1,925,000	75,000	3.9%	2,000,000
R & M - Hardware/Software	1,855,000	(1,350,000)	-72.8%	505,000
Software Subscriptions	0	1,950,000	N/A	1,950,000
Copying/Printing	400,000	25,000	6.3%	425,000
Promotional Activities	500,000	25,000	5.0%	525,000
Property Appraiser's Fee	741,000	9,000	1.2%	750,000
Tax Collector's Fee	1,500,000	125,000	8.3%	1,625,000
Supplies - Miscellaneous	1,400,000	150,000	10.7%	1,550,000
Supplies - Hardware/Software	850,000	50,000	5.9%	900,000
Memberships	20,000	5,000	25.0%	25,000
<b>TOTAL OPERATING</b>	<b><u>\$19,496,000</u></b>	<b><u>2,309,000</u></b>	<b><u>11.8%</u></b>	<b><u>\$21,805,000</u></b>

**Professional Services     \$725,000**

Examples of services charged to this account include the following:

- Actuaries (pension, health insurance, retiree health care)
- Auditors
- Attorneys (general counsel, labor, construction, pension)
- Insurance brokers
- Architect and engineering services

The \$175,000 increase in the budget for this account is related to architectural and consultant fees for ongoing and upcoming projects.

**Other Contractual Services     \$3,450,000**

Services charged to this account include the following:

- Off-duty police officers and security guards
- Bibliographic records
- Branch deliveries
- Bank/credit card fees
- Pre-employment background checks
- Consultants – Master Plan

The \$450,000 increase in the budget is attributed to increased off-duty officer charges, security guards, consulting services, banking fees, and general inflation for these services.

**Other Contractual Services – Janitorial     \$600,000**

At the Orlando Public Library, the custodians are library employees, but at branches, the library contracts with a private vendor for janitorial cleaning services, pressure washing, and carpet and window cleaning.

The \$80,000 increase in the budget for this account is due to contractual cost increases and the opening of two new branches next year.

**Training and Travel     \$250,000**

Charges to this account include:

- Mileage, parking, tolls, and travel reimbursements
- Training, seminars, and conferences

Based on current spending trends, there is no change for these line items.

**Telecommunication      \$675,000**

Telecommunication services include Internet connections, Metro-Ethernet branch connections, and Voice-Over Internet Protocol phone services.

The \$25,000 increase is due to contractual increases and the addition of two new branches.

**Delivery and Postage      \$1,750,000**

The following are charged to this account:

- Priority Express Parcel for home delivery services
- US Post Office for general mail service and some home delivery items
- Federal Express charges

The budget for this account was increased by \$150,000 due to contractual obligations for home delivery services.

**Utilities      \$1,300,000**

Included in this account are charges for water, sewer, trash, and electricity for all facilities. The library continues to implement water and energy-saving changes.

Additionally, the new Horizon West and Lake Nona branches will be Leadership in Energy & Environmental Design (LEED) Silver Certified. LEED certification demonstrates that buildings exceed standards to ensure they are constructed and operated at the highest level of sustainability.

The \$150,000 increase is based on increased utility charges and the addition of two new branches.

**Rentals and Leases      \$1,800,000**

This account reflects the leasing costs of the South Trail, Fairview Shores, Hiawassee, Southeast, Southwest, and Eatonville branches. The library also leases Washington Park and Windermere, but there are no lease charges for those facilities.

The \$140,000 increase is primarily due to contractual increases and lease space to park the new book mobile.

**Insurance      \$1,000,000**

Insurance coverage charged to this account includes the following:

- General liability, property, and flood
- Public officials
- Employment practices
- Fiduciary (pensions)

The \$75,000 increase in this account is based on estimates from our insurance broker

**Repairs and Maintenance                    \$2,000,000**

The library system consists of the Orlando Public Library and 14 branches for a total of approximately 460,000 square feet. Repairs and routine maintenance include the following services:

- Plumbing, electrical, and heating, ventilation, and air conditioning
- Elevator maintenance
- Painters and handyman services
- Landscaping
- Fire alarms and sprinkler systems
- Building security and camera systems

The cost of maintaining library facilities and equipment depends on their size; the system is large and will add two new branches, each measuring 20,000 square feet, next year. Furthermore, the library takes pride in its well-maintained facilities and equipment, aiming to keep them that way.

The \$75,000 increase in the budget for this account is due to overall cost increases.

**Repairs and Maintenance – Hardware/Software                    \$505,000**

This accounting line has been changed to reflect repairs and maintenance of technology and network equipment. Software subscriptions are in a new category.

The \$1,350,000 decrease is directly related to new accounting regulations.

**Software Subscriptions                    \$1,950,000**

This is a new accounting line this year due to new accounting regulations.

Examples of items charged to this account include IT-related subscriptions, licenses, maintenance contracts, and application service contracts regarding:

- Library automation system
- Antivirus and Internet filtering software
- Accounting software
- Human resources software platforms

The library pays for maintenance and service contracts for over 50 software applications. The budget for this new account is \$1,950,000, reflecting a \$600,000 increase over last year's subscription fees.

The increases are related to overlapping finance and human resources as those departments move to new software and increased Internet security protocols.

### **Copying/Printing \$425,000**

The library contracts with a vendor to provide printers and all-in-one machines (fax, scan, print, copy) throughout the system. The library pays for each copy made, and the vendor is responsible for providing the machines, service, and supplies, excluding the paper. Additionally, large print jobs sent to external printers are charged to this account.

The \$25,000 increase is due to cost increases on paper and printing supplies and the addition of new equipment.

### **Promotional Activities \$525,000**

The costs in this account include television, social media, print, and radio advertisements.

A projected increase of \$25,000 to this account is expected for the upcoming year, which is partly due to advertising for the two new branches and the book mobile.

### **Property Appraiser's Fee \$750,000**

The Orange County Property Appraiser determines the value of all properties for each taxing agency in the County for ad valorem tax purposes. In return for providing this service, each taxing agency is charged a portion of the Appraiser's budget.

The Property Appraiser's Office provided its estimated FY 2025-2026 cost of \$750,000, which is a \$9,000 increase compared to last year's budget.

### **Tax Collector's Fee \$1,625,000**

The Orange County Tax Collector collects taxes from property owners in the county and distributes the tax revenues to the relevant taxing agencies. Historically, the Collector's fee has been 2% of the taxes collected.

Due to increased property tax revenues, the budget for this account will rise by \$125,000.

### **Supplies \$1,550,000**

Examples of supplies used throughout the system and charged to this account include the following:

- Office, janitorial, paper, and program supplies
- Local Wanderer access passes
- Furniture and equipment items with a unit cost of less than \$1,000

The \$150,000 increase is due to the rising cost of all types of supplies and furniture.

**Supplies – Hardware/Software \$900,000**

This account includes technology items with a unit cost of less than \$1,000. The \$50,000 increase is due to the increased number of computers for new branches and increased staffing.

**Overall, operating costs for FY 2025-2026 are up \$2,309,000 or 11.8% from \$19,496,000 to \$21,805,000.**

**CAPITAL OUTLAY \$11,875,000**

<b>CAPITAL OUTLAY</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Building & Improvements	9,000,000	(2,000,000)	-22.2%	7,000,000
Leasehold Improvement	0	1,000,000	0.0%	1,000,000
Equipment & Furniture	1,000,000	100,000	10.0%	1,100,000
Hardware/Software	1,875,000	(600,000)	-32.0%	1,275,000
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$11,875,000</u></b>	<b><u>(1,500,000)</u></b>	<b><u>-12.6%</u></b>	<b><u>\$10,375,000</u></b>

**Building and Improvements \$7,000,000**

The proposed budget includes the following:

- Access Control Systems Upgrade
- Orlando Public Library Roof Replacement
- Orlando Public Library First Floor Renovation Project
- Orlando Public Library Fire Alarm and Intercom Upgrade
- Orlando Public Library Second Floor Refresh
- Orlando Public Library Sidewalk Replacement
- Security (Intrusion Alarm) Systems Upgrade
- Security Camera Systems Upgrade
- Winter Garden HVAC Replacement

**Leasehold Improvements \$1,000,000**

This is a new accounting line and directly relates to improvements the library makes at locations it leases. These costs were previously accounted for under operating expenditures - repair and maintenance.

The library projects it will spend \$1,000,000 on leased facility improvements next year.

**Equipment and Furniture      \$1,100,000**

The following are included in the budget for this account:

- Furniture, fixtures, and equipment
- Bookmobile

This \$100,000 increase is attributed to launching the new book mobile.

**Hardware/Software      \$1,275,000**

This account includes technology items with a unit cost of more than \$1,000.

This account is being reduced by \$600,000 due to finance, human resources, and other software being accounted for under the new software subscriptions account in operating costs.

**Overall, capital outlay expenditures for FY 2025-2026 are down \$1,500,000 or 12.6% from \$11,875,000 to \$10,375,000.**

**LIBRARY MATERIALS      \$8,319,400**

The budget for this account covers the purchase of all electronic and physical materials. The \$1,948,000 increase is mainly due to the increased use and cost of digital materials.

<b>LIBRARY MATERIALS</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Materials - Restricted	15,000	0	0.0%	15,000
Materials	6,356,400	1,948,000	30.6%	8,304,400
<b>TOTAL LIBRARY MATERIALS</b>	<b><u>\$6,371,400</u></b>	<b><u>\$1,948,000</u></b>	<b><u>30.6%</u></b>	<b><u>\$8,319,400</u></b>

**TRANSFERS      \$6,000,000**

The transfer allocations will increase by \$500,000 to a total of \$6,000,000.

<b>TRANSFERS</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
To Capital Projects Fund	5,000,000	500,000	10.0%	5,500,000
To Sinking Fund	500,000	0	0.0%	500,000
<b>TOTAL TRANSFERS</b>	<b><u>\$5,500,000</u></b>	<b><u>\$500,000</u></b>	<b><u>9.1%</u></b>	<b><u>\$6,000,000</u></b>

**Transfer to Capital Projects Fund      \$5,500,000**

To support future branch development and Orlando Public Library renovations, \$5,500,000 is being transferred to the Capital Projects Fund.

**Transfer to Sinking Fund      \$500,000**

The Sinking Fund allows the library to set aside funds for future repairs/replacements to both facilities and technology.

The Horizon West Branch Land Lease with Orange County requires that \$1 million be set aside in this Fund to provide for immediate repairs to the Horizon West Branch while waiting on insurance proceeds and a \$250,000 Demolition Fund to assist in the removal of the building when the 85-year lease ends.

The target value for this Fund is 4% of the library's property, plant, and equipment value, plus the \$1.25 million required by Horizon West Branch Land Lease.

**RESERVES      \$26,360,220**

The Operating Reserves result from careful planning, conservative spending, and continuous oversight, with the library allocating \$669,200 to reserves.

<b>RESERVES</b>	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
Reserves	25,691,020	669,200	2.6%	26,360,220
<b>TOTAL RESERVES</b>	<b><u>\$25,691,020</u></b>	<b><u>\$669,200</u></b>	<b><u>2.6%</u></b>	<b><u>\$26,360,220</u></b>

## OTHER FUNDS

### CAPITAL PROJECTS FUND

The purpose of the Capital Projects Fund is to fund future branch development and large renovations.

	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
<b>REVENUES</b>				
Investment Earnings	125,000	475,000	380.0%	600,000
Transfer From Operating	5,000,000	500,000	10.0%	5,500,000
Reserve Lake Nona Deposit	0	440,000	0.0%	440,000
Reserve Horizon West Demo	0	266,000	0.0%	266,000
Reserves/Fund Balance	<u>43,600,000</u>	<u>(3,100,000)</u>	<u>-7.1%</u>	<u>40,500,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$48,725,000</u></b>	<b><u>(\$1,419,000)</u></b>	<b><u>-2.9%</u></b>	<b><u>\$47,306,000</u></b>
<b>EXPENDITURES</b>				
Horizon West Branch	24,725,000	(12,225,000)	-49.4%	12,500,000
Lake Nona Branch	1,500,000	25,500,000	1700.0%	27,000,000
New Branch FFE	1,000,000	0	0.0%	1,000,000
New Branch Materials	1,000,000	0	0.0%	1,000,000
Reserve Lake Nona Deposit	0	440,000	0.0%	440,000
Reserve Horizon West Demo	0	282,000	0.0%	282,000
Reserves For Construction	<u>20,500,000</u>	<u>(15,416,000)</u>	<u>-75.2%</u>	<u>5,084,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$48,725,000</u></b>	<b><u>(\$1,419,000)</u></b>	<b><u>-2.9%</u></b>	<b><u>\$47,306,000</u></b>

## SINKING FUND

The Sinking Fund was established to manage capital maintenance, repairs, or replacements for facilities and technology.

	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
<b>REVENUES</b>				
Investment Earnings	50,000	225,000	450.0%	275,000
Transfer From Operating	500,000	0	0.0%	500,000
Reserves Horizon West Repairs	0	1,000,000	0.0%	1,000,000
Reserves/Fund Balance	<u>5,357,000</u>	<u>1,108,000</u>	<u>20.7%</u>	<u>6,465,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$5,907,000</u></b>	<b><u>\$2,333,000</u></b>	<b><u>39.5%</u></b>	<b><u>\$8,240,000</u></b>
<b>EXPENDITURES</b>				
Reserves - Building & Improvements	4,157,000	2,583,000	62.1%	6,740,000
Reserves - Horizon West Contract	1,000,000	0	0.0%	1,000,000
Reserves - Horizon West Demo	250,000	(250,000)	-100.0%	0
Reserves - Technology	<u>500,000</u>	<u>0</u>	<u>0.0%</u>	<u>500,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$5,907,000</u></b>	<b><u>\$2,333,000</u></b>	<b><u>39.5%</u></b>	<b><u>\$8,240,000</u></b>

## PERMANENT FUND

The Permanent Fund was established to upgrade and enhance the Melrose Center's technology.

	<b>FY 2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>	<b>FY 2025-2026 BUDGET</b>
<b>REVENUES</b>				
Investment Earnings	25,000	15,000	60.0%	40,000
Reserves For Operations	0	603,000	0.0%	603,000
Reserves - Restricted	1,096,000	(96,000)	-8.8%	1,000,000
	<u>1,096,000</u>	<u>(96,000)</u>	<u>-8.8%</u>	<u>1,000,000</u>
<b>Total Revenues</b>	<b><u>\$1,121,000</u></b>	<b><u>\$522,000</u></b>	<b><u>46.6%</u></b>	<b><u>\$1,643,000</u></b>
<b>EXPENDITURES</b>				
Equipment	75,000	0	0.0%	75,000
Reserves For Operations	0	568,000	0.0%	568,000
Reserves - Restricted	1,046,000	(46,000)	-4.4%	1,000,000
	<u>1,046,000</u>	<u>(46,000)</u>	<u>-4.4%</u>	<u>1,000,000</u>
<b>Total Expenditures</b>	<b><u>\$1,121,000</u></b>	<b><u>\$522,000</u></b>	<b><u>46.6%</u></b>	<b><u>\$1,643,000</u></b>