

FINAL JULY 16, 2026

ORANGE COUNTY LIBRARY DISTRICT

ANNUAL BUDGET FY 2026-2027



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DIRECTOR'S MESSAGE

DATE: July 16, 2026

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, 2027

As Orange County Library Director, I am pleased to present the fiscal year 2026-2027 budget for the Orange County Library System.

Chapter 80-555, as amended by Chapter 99-486, Laws of Florida, establishes the Orange County Library District as an independent special taxing district charged with providing library services and facilities to Orange County residents, excluding the incorporated areas of Winter Park and Maitland. This budget reflects that responsibility and demonstrates our continued commitment to responsible fiscal stewardship, strategic investment and responsive public service.

In 2024, OCLS completed a comprehensive Strategic Planning process informed by extensive community engagement, staff input, and data analysis. This work resulted in a clear purpose statement and a new Strategic Plan that guides how we allocate resources and deliver services. The plan prioritizes being welcoming, connected, forward-thinking and empowered, providing a framework that aligns library investments with community needs.

Implementation of the Strategic Plan is already yielding measurable results. By making the library more accessible and meeting residents where they are, OCLS has experienced increased usage and engagement across Orange County. This budget supports those efforts by sustaining core services while making targeted investments that improve access, customer experience and operational efficiency.

Community partnerships remain a cost-effective way to extend the library's reach and maximize public value. Longstanding collaborations with organizations like Arnold Palmer Hospital for Children and Orange County Head Start, as well as newer relationships with organizations such as GOAA and Nehrling Gardens, bring library services directly to children and families who may not otherwise be reached. Outreach to older adults through senior centers, assisted-living facilities and memory-care homes ensures continued access to library resources for vulnerable

populations. An increased focus on teens has helped us build the kind of engagement that we hope will result in a lifelong love of learning and libraries.

Major capital investments remain on schedule. We look forward to opening our new Lake Nona and Horizon West branches, expanding library access in two of the County's fastest-growing areas. These facilities are designed as flexible, multi-use community spaces that will support education, workforce development and civic engagement.

Looking ahead, the FY 2026–2027 budget positions OCLS to address future needs. Planned initiatives include the reintroduction of a bookmobile in 2026, the grand opening of new branches, a re-imagined Children's Library at Orlando Public Library, and the development of a long-term facilities master plan to guide growth as Orange County's population continues to expand.

This budget reflects our commitment to serving as a trusted public institution that delivers significant community value while adapting to changing needs.

We are grateful for the continued support of the Board of County Commissioners, the Library Board of Trustees, the 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
Office, 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

PURPOSE STATEMENT

Enriching
lives through
experiences and
opportunities to
learn, **grow**
and **connect**.



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, 2024.

The Orange County Library District has received this award for 22 consecutive years.

CURRENT INITIATIVES

Horizon West Branch Library

Progress on our Horizon West Branch has been slow but steady. We anticipate opening sometime in the summer of 2026.

Lake Nona Branch Library

The long-awaited Lake Nona Branch is on the way, too. If everything falls into place, the branch will open in the fall of 2026.

Bookmobile

Our new bookmobile is in production. Our vendor, Matthews Specialty Vehicles, expects to deliver it in June 2026, and we should be on the road this summer.

Orlando Public Library First Floor Renovation Project

We plan to kick off a major first-floor renovation at the Orlando Public Library this fall. The project will include a new Children's Library, which can become an anchor for families looking for recreational and educational opportunities for kids downtown.

Master Planning

We are in 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.

Literacy and Literature First

With the introduction of the Lillian Louise Pharr Author Series at the Dr. Phillips Center in January 2025, we have made it a priority to bring high-profile and engaging literary figures to Orange County on a more regular basis. In 2025, we brought renowned author John Green to Steinmetz Hall for the event. We also brought beloved romance author Abby Jimenez to the Chickasaw Branch in September 2025, and we welcomed bestseller Tess Gerritsen to the Southwest Branch in April 2026. We are exploring new opportunities to bring more authors to the area in the coming years, ensuring the community has access to high-quality literacy and literary events for all ages.

KEY FACTORS

Orange County Library District's fiscal year 2026-2027 budget of \$118,187,760 was developed using the following considerations:

- A new branch will open this summer in Horizon West, and a second branch will open this fall in Lake Nona.
- 4% raises for all eligible full- and part-time staff members.
- Capital projects (p.29) are prioritized based on necessity and available funding.
- Master Planning is underway to develop a long-term facilities vision for the next 10–20 years. The key priorities include:
 - Ensuring that library spaces are safe, accessible, welcoming, and comfortable.
 - Designing facilities adaptable to evolving technologies and service models.
 - Allocating resources, facilities, and technology effectively to address changing community needs.
 - Using the plan to prioritize future investments that support learning, connection, and enrichment across the system.

Operating Fund Revenues

The library is primarily funded by property tax revenues. For FY 2026-2027, given the increase in the number of properties and current property values, the library's millage of 0.3748 is projected to generate \$84,370,000 in tax revenue. This represents a 7.1% increase, or \$5,570,000, over FY 2025-2026.

In June 2007, the Florida Legislature enacted 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 then, and for FY 2026-2027, staff recommends 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 to operating costs, building improvements, technology hardware and software, equipment, furniture, physical and digital resources, savings for future projects, and emergencies.

Operating Fund Reserves

The increases in reserves result from actual FY 2024-2025 revenues 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 and to promptly manage emergency repairs resulting from natural disasters or catastrophic failures.

Orange County Library District Governing Board



Orange County Mayor
**Jerry
Demings**



Orange County Commissioner
**Maribel
Gomez Cordero**



Orange County Commissioner
**Nicole
Wilson**



Orange County Commissioner
**Kelly
Semrad**



Orange County Commissioner
**Mayra
Uribe**



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

DIRECTOR/CHIEF EXECUTIVE OFFICER

BUSINESS OPERATIONS

Finance
Facilities & Operations
Construction
Custodial Maintenance

HUMAN RESOURCES

Employee Services
Training & Development

INITIATIVES & INSIGHTS

Data & User Services

MARKETING & PUBLIC RELATIONS

Marketing & Public Relations
Development

IT Services

ASSISTANT DIRECTOR/CHIEF OPERATING OFFICER

LIFELONG LEARNING

Adult Services
Events & Programs
Melrose Center
Youth Services

NEIGHBORHOOD SERVICES

Community Engagement
Horizon West
North Orange
Windermere
Winter Garden
West Oaks

Alafaya
Chickasaw
Eatonville
Fairview Shores
Orlando Public Library

Hiawassee
Lake Nona
Southeast
Southwest
South Creek
South Trail
Washington Park

Acquisitions Services

IT Design & Development

ACCOMPLISHMENTS

Increasing Library Usage

In Fiscal Year 2024-2025, OCLS experienced significant growth. For example, library locations saw:

- **1.8 million** visits to our libraries, up more than 75,000 from the year before
- **7.8 million** checkouts, up more than 240,000 from the year before
- **3 million** checkouts on Overdrive, our most popular ebook and audiobook vendor. Just a few years ago, we were celebrating 1 million downloads per year, and that number has grown exponentially as overall digital use surges
- **26,495** app downloads
- **1,790** offsite programs
- **6,000** teen volunteer hours logged

Florida Library Association Awards

OCLS was honored to be recognized in connection with two Florida Library Association Awards in 2025 and 2026. In 2025, Steve Powell was named Administrator of the Year, and the library was also recognized for Communications Excellence. Librarian Ashton Maggard of Fairview Shores was named the Outstanding New Librarian for 2026, and Friends of the Library board member Maria Guerrero was named Outstanding Citizen for 2026.

High School Opportunities for Adults

Excel Adult High School debuted at OCLS in 2023. This program offers library cardholders the opportunity to earn a scholarship to complete their high school credits online and receive an accredited high school diploma. Since the program's launch, the library has offered 80 paid scholarships. Of these, 68 have been awarded, 26 students are currently enrolled, and 32 have graduated, 11 of them since December 2025.

Signature Author Series

On January 17, 2026, the second 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. In 2026, we welcomed bestselling author Nicholas Sparks to town for the event, where he spoke to more than 500 people about his new novel, *Remain*.

Update on New Branches

We anticipate opening the new Horizon West Branch in time to host some summer programming. Our Lake Nona Branch opening is expected to follow, with an anticipated opening in the fall of this year.

AWARDS AND ACKNOWLEDGMENTS

Horizon West Magazine Good Stuff Awards 2025: Best Destination for Fun and Nearby Gem Worth the Drive

Mar Com Awards 2025: One Platinum, two Gold and two Honorable Mentions for Marketing and Public Relations campaigns

Orlando Sentinel Top Workplaces 2025

Florida Library Association Awards 2025: Administrator of the Year Steve Powell and Communications Excellence

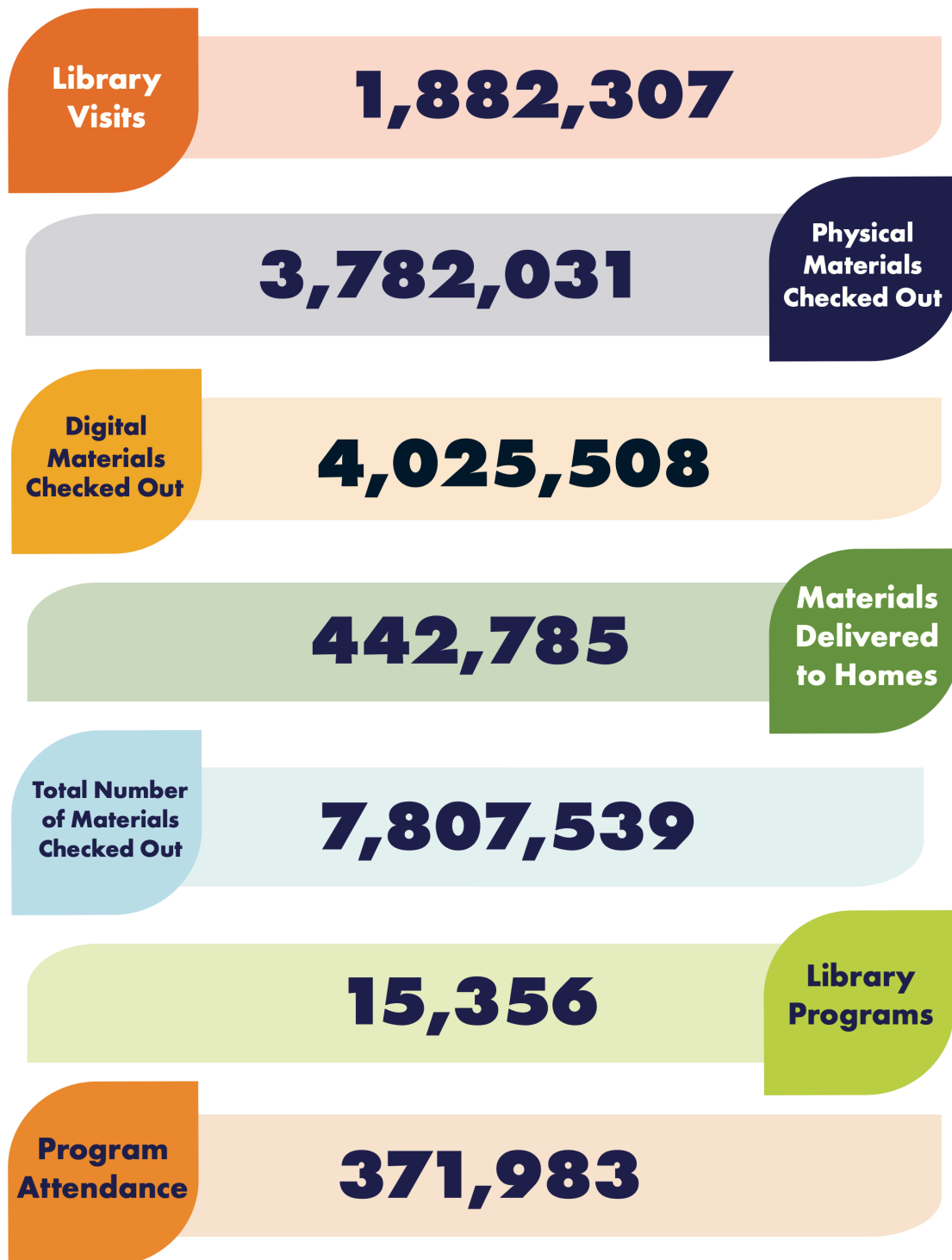
Florida Library Association Awards 2026: Outstanding New Librarian Ashton Maggard and Outstanding Citizen Maria Guerrero

Best Workplaces for Commuters 2025

Orlando Business Journal's 2025 Healthiest Employers

American Heart Association 2025 Workplace Health Achievement – Platinum Recognition

SYSTEMWIDE STATISTICS



Statistics represent the OCLS Fiscal Year 10/1/24-9/30/25

DONATIONS AND GRANTS RECEIVED

Anonymous Donor to support community health and wellness initiatives: \$50,000

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

Henry B. Doose Trust: \$306,319

Friends of the Orange County Library System for Scholarships, Staff Development, and Program Support: \$150,512

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

Orange County Digital Literacy Training Program: \$49,999

State of Florida Division of Library Services for State Aid to Libraries: \$622,179

Institute of Museum and Library Services and the State of Florida Division of Library Services for Right Service at the Right Time: \$25,352

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

Florida Humanities for Family Language and Literacy Programs: \$10,800

Florida Municipal Insurance Trust: \$6,000

Synchrony Foundation Grant: \$5,000

Amounts shown represent October 1, 2024 – September 30, 2025

OPERATING FUND REVENUES

	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
AD VALOREM TAXES	78,800,000	5,570,000	7.1%	84,370,000
INTERGOVERNMENTAL GRANTS	500,000	0	0.0%	500,000
CHARGES FOR SERVICES	409,200	-32,200	-7.9%	377,000
LOST MATERIALS	48,000	27,000	56.3%	75,000
MISCELLANEOUS	1,410,220	689,780	48.9%	2,100,000
TRANSFERS IN	716,200	69,560	9.7%	785,760
SUBTOTAL REVENUES	<u>\$81,883,620</u>	<u>\$6,324,140</u>	<u>7.7%</u>	<u>\$88,207,760</u>
RESERVES/FUND BALANCES	36,076,000	-6,096,000	-16.9%	29,980,000
TOTAL REVENUES	<u>\$117,959,620</u>	<u>228,140</u>	<u>0.2%</u>	<u>\$118,187,760</u>

REVENUE DETAILS

AD VALOREM TAXES \$84,370,000

Based on the information provided by Orange County's Office of Management and Budget, property values have increased by 7.1%. With this rise and no change in the millage rate of 0.3748, gross tax revenues total \$88,761,095. However, per state budgeting regulations, the library must reduce its ad valorem taxes by 5% or \$4,391,095, leaving \$84,370,000 for budgeting purposes.

AD VALOREM TAXES	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
AD VALOREM TAXES	<u>\$78,800,000</u>	<u>\$5,570,000</u>	<u>7.1%</u>	<u>\$84,370,000</u>

INTERGOVERNMENTAL GRANTS \$500,000

Due to continued uncertainty about federal funding from the Institute of Museum and Library Services and the National Endowment for the Humanities, the library is maintaining its expected revenue from federal agencies at \$0.

State agencies' funding remains at zero dollars. These funds were typically Florida Humanities Grants, funded by the National Endowment for the Humanities.

The state's yet-to-be-approved FY 2026-2027 budget includes flat funding for State Aid to Libraries. The library is conservative with this line item and projects \$500,000 in funding.

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 and a \$49,999 grant from Orange County.

INTERGOVERNMENTAL GRANTS	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Federal Grants Admin by State Grant	0	0	0.0%	0
Federal Agencies Grants	0	0	0.0%	0
State Agencies Grants	0	0	0.0%	0
State Aid	500,000	0	0.0%	500,000
City and County Agencies Grants	0	0	0.0%	0
TOTAL GRANTS	<u>\$500,000</u>	<u>0</u>	<u>0.0%</u>	<u>\$500,000</u>

CHARGES FOR SERVICES \$377,000

Charges for services are based on current revenue trends. Next year, the Fee Card structure will change, and access to digital materials will be discontinued. The card charge does not offset the cost of the digital materials used by these cardholders. Additionally, people living in the library's service area are waiting longer for those digital materials.

CHARGES FOR SERVICES	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Fee Cards	150,000	(130,000)	-86.7%	20,000
PC Pass (\$1 for 1 hour)	1,000	2,000	0.0%	3,000
Classes	300	0	0.0%	300
Copy & Print	190,000	52,700	27.7%	242,700
Meeting Rooms	30,000	15,000	50.0%	45,000
Fax	15,000	5,000	33.3%	20,000
Supplies - Customer	4,900	2,100	42.9%	7,000
Co-Working Rooms	5,000	0	0.0%	5,000
Special Events	1,000	9,000	900.0%	10,000
Passport Facility Fee	10,000	10,000	100.0%	20,000
Passport Photo Fee	2,000	2,000	100.0%	4,000
TOTAL CHARGES	<u>\$409,200</u>	<u>(\$32,200)</u>	<u>-7.9%</u>	<u>\$377,000</u>

LOST MATERIALS \$75,000

These increases are based on current revenue trends. Although the library stopped charging overdue fines in October 2022, customers remain responsible for lost or damaged materials and the associated fees to replace them.

LOST MATERIALS	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
TOTAL LOST MATERIAL	<u>\$48,000</u>	<u>\$27,000</u>	<u>56.3%</u>	<u>\$75,000</u>

MISCELLANEOUS **\$2,100,000**

The library is projecting increases to its investments, Friends of the Library support, and miscellaneous revenue.

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

MISCELLANEOUS	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Investment Earnings	1,176,500	573,500	48.7%	1,750,000
Sale Surplus Property	5,000	0	0.0%	5,000
FOL Other	50,000	50,000	100.0%	100,000
Private Grants	0	5,000	0.0%	5,000
Other Contributions	50,000	25,000	50.0%	75,000
Miscellaneous Revenue	35,000	15,000	42.9%	50,000
E-Rate	78,720	21,280	27.0%	100,000
Grants & Awards	15,000	0	0.0%	15,000
TOTAL MISCELLANEOUS	<u>\$1,410,220</u>	<u>\$689,780</u>	<u>48.9%</u>	<u>\$2,100,000</u>

TRANSFERS IN **\$785,760**

The Transfers In are revenue paid to the library by the property appraiser and tax collector, based on overpayments in the previous fiscal year. Because revenue continues to rise, we estimate an increase of \$69,560.

TRANSFERS IN	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Transfer From Property Appraiser	75,000	25,000	33.3%	100,000
Transfer From Tax Collector	641,200	44,560	6.9%	685,760
TOTAL TRANSFERS IN	<u>\$716,200</u>	<u>\$69,560</u>	<u>9.7%</u>	<u>\$785,760</u>

RESERVES **\$29,980,000**

This is the total amount of Reserves that are eligible for spending. Reserves will be reduced by \$6,096,000 next year, leaving approximately three months of overall expenses in its operating reserves.

RESERVES	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Reserves	36,076,000	-6,096,000	-16.9%	29,980,000
TOTAL RESERVES	<u>\$36,076,000</u>	<u>-\$6,096,000</u>	<u>-16.9%</u>	<u>\$29,980,000</u>

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 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
SALARIES & BENEFITS	45,100,000	0	0.0%	45,100,000
OPERATING	21,805,000	0	0.0%	21,805,000
CAPITAL OUTLAY	10,375,000	0	0.0%	10,375,000
LIBRARY MATERIALS	8,319,400	0	0.0%	8,319,400
TRANSFERS OUT	6,000,000	5,574,640	92.9%	11,574,640
SUBTOTAL EXPENDITURES	<u>\$91,599,400</u>	<u>\$5,574,640</u>	<u>6.1%</u>	<u>\$97,174,040</u>
RESERVES	26,360,220	(5,346,500)	-20.3%	21,013,720
TOTAL EXPENDITURES	<u>\$117,959,620</u>	<u>\$228,140</u>	<u>0.2%</u>	<u>\$118,187,760</u>

EXPENDITURES DETAILS

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

Salaries and benefits are budgeted flat for next year. The current-year budget included funding for 565 staff, but due to construction delays and vacancies, full-staffing levels were not reached.

The FY 2025-2026 Budget Guidelines from Mayor Demings to Orange County leadership include a 4% salary increase for all non-bargaining unit employees. The library consistently follows the Orange County Budget Guidelines and plans to give all eligible staff a 4% raise.

SALARIES & BENEFITS	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Salaries	30,750,000	0	0.0%	30,750,000
Medicare Taxes	450,000	0	0.0%	450,000
Defined Contribution Plan	2,300,000	0	0.0%	2,300,000
Defined Benefit Pension Plan	1,950,000	0	0.0%	1,950,000
Money Purchase Plan	2,005,000	0	0.0%	2,005,000
Life & Health Insurance	6,200,000	0	0.0%	6,200,000
Retiree Health Care (OPEB)	800,000	0	0.0%	800,000
Worker's Compensation	225,000	0	0.0%	225,000
Unemployment Compensation	70,000	0	0.0%	70,000
Parking & Bus Passes	350,000	0	0.0%	350,000
TOTAL SALARIES & BENEFITS	<u>\$45,100,000</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$45,100,000</u>

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.

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, 2026.

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.

Life and Health Insurance \$6,200,000

The library offers two health insurance plans. A narrow-network plan in which the library pays the full amount of medical premiums for employees, and a choice plan in which employees make a nominal contribution toward their premiums, effective with plan year 2027. Under both plans, employees contribute to the cost of dependent coverage.

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.

Retiree Health Care \$800,000

Local governments must reflect the true cost of retiree health care during employees' tenure. For employees hired before January 1, 2007, a trust fund was established, and the library has since funded this benefit, similar 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.

There is no projected increase in contributions for the next fiscal year due to the anticipated investment valuation as of December 31, 2026, and the increased cost of healthcare for retirees.

Parking and Bus Passes **\$375,000**

For Orlando Public Library employees, the library leases 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.

Overall, salaries and benefits for FY 2026-2027 remain the same at \$45,100,000.

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

OPERATING	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Professional Services	725,000	0	0.0%	725,000
Other Contractual Services	3,450,000	0	0.0%	3,450,000
Other Services - Janitorial	600,000	0	0.0%	600,000
Training & Travel	250,000	0	0.0%	250,000
Telecommunication	675,000	0	0.0%	675,000
Delivery & Postage	1,750,000	0	0.0%	1,750,000
Utilities	1,300,000	0	0.0%	1,300,000
Rentals & Leases	1,800,000	0	0.0%	1,800,000
Insurance	1,000,000	0	0.0%	1,000,000
Repair & Maintenance	2,000,000	0	0.0%	2,000,000
R & M - Hardware/Software	505,000	0	0.0%	505,000
Software Subscriptions	1,950,000	0	0.0%	1,950,000
Copying/Printing	425,000	0	0.0%	425,000
Promotional Activities	525,000	0	0.0%	525,000
Property Appraiser's Fee	750,000	0	0.0%	750,000
Tax Collector's Fee	1,625,000	0	0.0%	1,625,000
Permits, Licenses, and Fees	0	0	0.0%	0
Supplies - Miscellaneous	1,550,000	0	0.0%	1,550,000
Supplies - Hardware/Software	900,000	0	0.0%	900,000
Memberships	25,000	0	0.0%	25,000
TOTAL OPERATING	<u>\$21,805,000</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$21,805,000</u>

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

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

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 services, pressure washing, and carpet and window cleaning.

Training and Travel \$250,000

Charges to this account include:

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

Telecommunication \$675,000

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

Delivery and Postage \$1,750,000

The following are charged to this account:

- Priority Express Parcel for home delivery services

- U.S. Post Office for general mail service and some home delivery items
- Federal Express charges

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 and are constructed and operated at the highest level of sustainability.

Rentals and Leases \$1,800,000

This account reflects the leasing costs for 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.

Insurance \$1,000,000

Insurance coverage charged to this account includes the following:

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

There is no change to this account based on guidance from the library's insurance broker.

Repairs and Maintenance \$2,000,000

The library system consists of the Orlando Public Library, 14 existing and two under-construction branches, and a soon-to-be-delivered bookmobile totaling approximately 502,000 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, pressure washing and window cleaning
- Fire alarms and sprinkler systems
- Building security and camera systems

The library takes pride in its well-maintained facilities and equipment, aiming to keep them that way.

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.

Software Subscriptions \$1,950,000

This accounting line was introduced in FY 2025-2026 due to new accounting regulations. The library pays for maintenance and service contracts for over 50 software applications.

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

Copying/Printing \$425,000

The library contracts a vendor for printers and all-in-one machines across the system. The library pays per copy, and the vendor supplies, services, and maintains the machines and supplies, except paper. Large print jobs sent to external printers are also charged to this account.

Promotional Activities \$525,000

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

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.

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.

Supplies - Miscellaneous \$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

Supplies – Hardware/Software \$900,000

This account includes technology equipment with a unit cost under \$1,000.

Overall, operating costs for FY 2026-2027 remain the same at \$21,805,000.

CAPITAL OUTLAY \$10,375,000

CAPITAL OUTLAY	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Building & Improvements	7,000,000	0	0.0%	7,000,000
Leasehold Improvement	1,000,000	0	0.0%	1,000,000
Equipment & Furniture	1,100,000	0	0.0%	1,100,000
Hardware/Software	1,275,000	0	0.0%	1,275,000
TOTAL CAPITAL OUTLAY	<u>\$10,375,000</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$10,375,000</u>

Building and Improvements \$7,000,000

The proposed budget includes the following:

- Winter Garden Branch HVAC Replacement
- South Creek Branch HVAC Replacement
- Orlando Public Library First Floor Renovation Project
- Orlando Public Library HVAC Upgrades
- Orlando Public Library Elevator Modernization
- Orlando Public Library Sidewalk Replacement
- Consulting services for:
 - Access Control Systems Upgrade
 - Security (Intrusion Alarm) Systems Upgrade
 - Security Camera Systems Upgrade
 - Orlando Public Library Fire Alarm and Intercom Upgrade
 - Orlando Public Library Piping Infrastructure

Leasehold Improvements \$1,000,000

This is a new accounting line that covers improvements the library makes at leased locations. These costs were previously recorded as operating expenditures - repair and maintenance.

Equipment and Furniture \$1,000,000

The following are included in the budget for this account:

- Furniture, fixtures and equipment
- Bookmobile

Hardware/Software \$1,275,000

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

Overall, capital outlay expenditures for FY 2026-2027 remain the same at \$10,375,000.

LIBRARY MATERIALS \$8,319,400

The budget for this account covers the purchase of all electronic and physical materials.

LIBRARY MATERIALS	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Materials - Restricted	15,000	0	0.0%	15,000
Materials	8,304,400	0	0.0%	8,304,400
TOTAL LIBRARY MATERIALS	<u>\$8,319,400</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$8,319,400</u>

TRANSFERS OUT \$10,990,000

The transfer allocations will increase by \$4,990,000. Although projects currently in design or construction are funded, additional funding is needed to support future projects and those resulting from the Master Plan.

TRANSFERS OUT	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
To Capital Projects Fund	5,500,000	5,574,640	0.0%	11,074,640
To Sinking Fund	500,000	0	0.0%	500,000
TOTAL TRANSFERS	<u>\$6,000,000</u>	<u>\$5,574,640</u>	<u>0.0%</u>	<u>\$11,574,640</u>

Transfer to Capital Projects Fund \$11,074,640

To support future branch development and Orlando Public Library renovations, \$11,074,640 will be 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 and replacements of both facilities and technology.

The Horizon West Branch Land Lease with Orange County requires that \$1 million be set aside in this fund to cover immediate repairs to the Horizon West Branch while awaiting insurance proceeds, and that a \$250,000 Demolition Fund be established to assist with 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, plus the \$1.25 million required by the Horizon West Branch Land Lease.

RESERVES \$21,013,720

The Operating Reserves result from careful planning, conservative spending, and continuous oversight. Although overall expenditures are budgeted to remain the same as last year, the library projects using \$5,346,500 to balance its budget.

RESERVES	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
Reserves	26,360,220	(5,346,500)	-20.3%	21,013,720
TOTAL RESERVES	<u>\$26,360,220</u>	<u>(\$5,346,500)</u>	<u>-20.3%</u>	<u>\$21,013,720</u>

OTHER FUNDS

CAPITAL PROJECTS FUND

The purpose of the Capital Projects Fund is to finance future branch development and major renovations.

	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
REVENUES				
Investment Earnings	600,000	0	0.0%	600,000
Transfer From Operating	5,500,000	5,574,640	101.4%	11,074,640
Reserve Lake Nona Deposit	440,000	0	0.0%	440,000
Reserve Horizon West Demo	266,000	34,000	12.8%	300,000
Reserves/Fund Balance	40,500,000	14,900,000	36.8%	55,400,000
TOTAL REVENUES	\$47,306,000	\$20,508,640	43.4%	\$67,814,640
EXPENDITURES				
Horizon West Branch	12,500,000	(12,500,000)	100.0%	0
Lake Nona Branch	27,000,000	(2,500,000)	-9.3%	24,500,000
First Floor Renovation	0	12,500,000	0.0%	12,500,000
New Branch FFE	1,000,000	0	0.0%	1,000,000
New Branch Materials	1,000,000	(500,000)	-50.0%	500,000
Reserve Lake Nona Deposit	440,000	0	0.0%	440,000
Reserve Horizon West Demo	282,000	18,000	6.4%	300,000
Reserves For Construction	5,084,000	23,490,640	462.1%	28,574,640
TOTAL EXPENDITURES	\$47,306,000	\$20,508,640	43.4%	\$67,814,640

SINKING FUND

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

	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
REVENUES				
Investment Earnings	275,000	25,000	9.1%	300,000
Transfer From Operating	500,000	0	0.0%	500,000
Reserves Horizon West Repairs	1,000,000	0	0.0%	1,000,000
Reserves/Fund Balance	6,465,000	3,955,000	61.2%	10,420,000
TOTAL REVENUES	\$8,240,000	\$3,980,000	48.3%	\$12,220,000
EXPENDITURES				
Building Improvements	0	3,000,000	0.0%	3,000,000
Reserves - Building & Improvements	6,740,000	980,000	14.5%	7,720,000
Reserves - Horizon West Contract	1,000,000	0	0.0%	1,000,000
Reserves - Technology	500,000	0	0.0%	500,000
TOTAL EXPENDITURES	\$8,240,000	\$3,980,000	48.3%	\$12,220,000

PERMANENT FUND

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

	FY 2025-2026 BUDGET	INCREASE (DECREASE)	% CHANGE	FY 2026-2027 BUDGET
REVENUES				
Investment Earnings	40,000	22,250	55.6%	62,250
Reserves For Operations	603,000	172,000	28.5%	775,000
Reserves - Restricted	<u>1,000,000</u>	<u>0</u>	<u>0.0%</u>	<u>1,000,000</u>
Total Revenues	<u>\$1,643,000</u>	<u>\$194,250</u>	<u>11.8%</u>	<u>\$1,837,250</u>
EXPENDITURES				
Equipment	75,000	0	0.0%	75,000
Reserves For Operations	568,000	194,250	34.2%	762,250
Reserves - Restricted	<u>1,000,000</u>	<u>0</u>	<u>0.0%</u>	<u>1,000,000</u>
Total Expenditures	<u>\$1,643,000</u>	<u>\$194,250</u>	<u>11.8%</u>	<u>\$1,837,250</u>