

SEP 04 2025

BUDGET RESOLUTION 2025-M-40

A RESOLUTION ADOPTING THE TENTATIVE BUDGETS FOR ORANGE COUNTY AND FOR ALL OTHER PURPOSES AND ENTITIES IDENTIFIED IN THE RESOLUTION; STATING THE AMOUNT ADOPTED FOR EACH FUND; PROVIDING AN EFFECTIVE DATE.

P R E M I S E S

1. Orange County, pursuant to F.S. 200.065(2)b, established a proposed budget for each purpose and for each entity identified in Attachment "A" at a public meeting held on July 17, 2025.

2. A public hearing was held beginning at 5:01 p.m. on September 4, 2025, to adopt tentative budgets for the purposes and entities identified in Attachment "A".

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS:

Section 1. The tentative budgets, as set forth in Attachment "A", which is incorporated herein by reference, are hereby established and fixed for the purposes and entities enumerated.

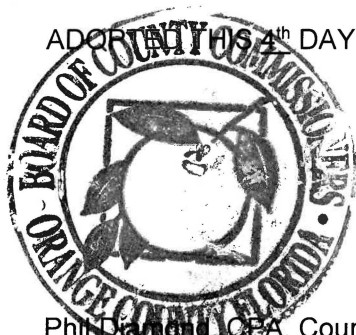
Section 2. The tentative budgets set forth in Attachment "A" are adopted for the year commencing October 1, 2025 and ending September 30, 2026, for the purposes specified in F.S. 200.065.

Section 3. In order to effect an orderly year-end closeout of all financial books and records for Orange County, the County Administrator is hereby authorized and directed to increase the corresponding line item appropriations in the budgets herein contained to the extent of those purchase orders which shall have been issued prior to September 30, 2025, but shall not have been filled prior to that date, and is authorized and directed to pay all such purchase orders upon receipt of the goods or services therein specified from the funds so appropriated. The County Administrator is hereby further authorized and directed to increase the budget appropriations to the extent of any unexpended balances from state, federal or other grants as of the end of business on September 30, 2025; the County Administrator shall be authorized to expend such appropriations for the purposes approved by the Board of County Commissioners in connection with such state, federal and other grants. Corresponding changes in the anticipated revenue accounts also are hereby authorized. The County Administrator shall, prior to January 31, 2026, report to the Board of County Commissioners all such purchase orders and grants for consideration in amending the budget accordingly. If required by law, the Board of County Commissioners shall hold a public hearing for this budget amendment in accordance with the requirements of Florida Statutes 129.06 (2) (F).

Section 4. Pursuant to generally accepted accounting principles, the remaining FY 2024-25 Miscellaneous Construction Projects fund balance is proportionately assigned to FY 2025-26 capital projects in accordance with the approved FY 2025-26 five-year CIP plan. To the extent available, an amount equal to the FY 2025-26 budgeted interfund transfers from the Sales Tax Trust Fund are proportionately assigned to general fund public safety expenditures and to transportation expenditures of the indicated governmental funds.

Section 5. This resolution shall be effective immediately upon its adoption.

ADOPTED THIS 4th DAY OF SEPTEMBER, 2025.



ORANGE COUNTY, FLORIDA
By: Board of County Commissioners

By: Jerry L. Demings
Jerry L. Demings
County Mayor

ATTEST:

Phil D. [Signature], CPA, County Comptroller
As Clerk to the Board of County Commissioners

By: [Signature]
Deputy Clerk

Budgeted Fund Structure

Fund Type / Name	FY 2024 - 25 Budget as of 3/31/2025	FY 2025 - 26 Work Session Budget	FY 2025 - 26 Proposed Adjustments	FY 2025 - 26 Proposed Budget	Percent Change Over 3/31
I. General Fund and Sub Funds					
General Fund and Subfunds	\$1,685,682,643	\$1,724,309,586	\$7,171,542	\$1,731,481,128	3%
Total	\$1,685,682,643	\$1,724,309,586	\$7,171,542	\$1,731,481,128	3%
II. Special Revenue Funds					
I-Drive MSTU Funds	\$10,076,436	\$10,333,545	\$62,117	\$10,395,662	3%
Parks Fund	97,906,806	86,551,011	790,771	87,341,782	-11%
Water and Navigation Funds	22,039,549	24,032,808	1,575	24,034,383	9%
911 Fee	30,723,686	29,223,686	0	29,223,686	-5%
Air Pollution Control	1,611,751	2,040,958	(627,858)	1,413,100	-12%
Air Quality Improvement	526,499	670,104	0	670,104	27%
Aquatic Weed (Non-Tax) Districts	581,564	540,008	1	540,009	-7%
Aquatic Weed (Tax) Districts	9,755,695	10,703,543	(950)	10,702,593	10%
Boating Improvement Program	2,055,652	2,107,201	0	2,107,201	3%
Building Safety	53,919,516	47,856,305	0	47,856,305	-11%
Conservation Trust and Subfunds	7,573,733	10,305,615	0	10,305,615	36%
Constitutional Gas Tax	69,376,816	25,466,650	5,800,000	31,266,650	-55%
Court Facilities	8,692,475	7,796,579	0	7,796,579	-10%
Court Technology	9,708,418	11,744,335	0	11,744,335	21%
Crime Prevention ORD 98-01	180,954	181,265	0	181,265	0%
Cyber Safety	1,770	1,770	0	1,770	0%
Driver Education Safety Trust Fund	561,686	522,975	0	522,975	-7%
Drug Abuse Trust Fund	256,200	256,200	0	256,200	0%
Energy Efficiency Renewable Energy & Conservation Fund	15,917	15,917	0	15,917	0%
Federal Grant Funds	526,515,830	91,489,874	176,163	91,666,037	-83%
Health Services Trust Funds	1,008,055	565,035	0	565,035	-44%
Inmate Commissary Fund	9,072,631	8,122,405	0	8,122,405	-10%
Intergovernmental Radio Communications Funds	2,622,401	2,622,401	0	2,622,401	0%
International Drive CRA	198,963,215	129,412,947	1,015,780	130,428,727	-34%
Juvenile Court Programs	288,408	274,774	0	274,774	-5%
Law Enf. Federal Forfeiture Funding	1,331,580	642,500	0	642,500	-52%
Law Enforce Educ-Corrections	1,225,215	1,153,920	0	1,153,920	-6%
Law Enforcement / Education Sheriff	1,013,979	1,058,750	0	1,058,750	4%
Law Enforcement Justice Federal Forfeiture	1,929,034	1,832,500	0	1,832,500	-5%
Law Enforcement/Confiscated Prop	3,162,730	3,241,250	0	3,241,250	2%
Law Library	213,323	214,700	0	214,700	1%
Legal Aid Programs	1,524,401	1,567,371	0	1,567,371	3%
Local Court Programs	2,116,648	1,958,032	0	1,958,032	-7%
Local Housing Asst (SHIP)	25,587,176	28,759,569	(4,386,522)	24,373,047	-5%
Local Option Gas Tax	98,263,335	70,438,250	13,100,000	83,538,250	-15%
Local Provider Participation Fund	285,150,002	500,000,000	96,956,404	596,956,404	109%
Mandatory Refuse Collection	118,206,925	142,862,898	3,670,472	146,533,370	24%
Municipal Service Districts	72,064,714	74,986,944	(4,579,921)	70,407,023	-2%
OBT Comm Redev Area Trust Fund	7,177,332	8,674,177	23,883	8,698,060	21%
OC Fire Prot & EMS/MSTU	466,703,141	471,850,750	47,284,791	519,135,541	11%

Fund Type / Name	FY 2024 - 25 Budget as of 3/31/2025	FY 2025 - 26 Work Session Budget	FY 2025 - 26 Proposed Adjustments	FY 2025 - 26 Proposed Budget	Percent Change Over 3/31
Opioid Settlement FL Core	1,000,000	475,000	0	475,000	-53%
Orange Blossom Trail NID 90-24	205,140	198,750	0	198,750	-3%
Pharmaceutical Settlement Funds	17,270,664	15,550,968	0	15,550,968	-10%
Pine Hills Local Govt NID	551,566	551,566	0	551,566	0%
Pine Ridge Traffic Control	74,507	74,507	0	74,507	0%
Pollutant Storage Tank	75,272	64,250	0	64,250	-15%
School Impact Fees	123,547,500	123,547,500	0	123,547,500	0%
Special Tax MSTU	303,475,598	336,091,840	0	336,091,840	11%
State Grant Funds	15,962,644	6,315,024	0	6,315,024	-60%
Teen Court	902,353	814,250	0	814,250	-10%
Transportation Trust	227,488,146	202,102,170	0	202,102,170	-11%
Tree Replacement Trust	852,183	900,481	0	900,481	6%
Total	\$2,841,110,771	\$2,498,765,828	\$159,286,706	\$2,658,052,534	-6%
III. Debt Service Funds					
Public Service Tax Bonds	\$216,590,778	\$219,825,200	\$7,000,000	\$226,825,200	5%
Sales Tax Trust Fund	635,357,979	671,246,900	0	671,246,900	6%
Total	\$851,948,757	\$891,072,100	\$7,000,000	\$898,072,100	5%
IV. Enterprise Funds					
Convention Center Funds	\$907,826,694	\$963,367,885	\$5,112,292	\$968,480,177	7%
Other Enterprise Funds	41,243,129	0	0	0	-100%
Solid Waste System	172,974,019	202,425,860	(3,402,360)	199,023,500	15%
Water Utilities System	645,164,700	634,725,667	(6,340,197)	628,385,470	-3%
Water Utilities System MSTUs	2,284,800	2,893,884	0	2,893,884	27%
Total	\$1,769,493,342	\$1,803,413,296	(\$4,630,265)	\$1,798,783,031	2%
V. Internal Service Funds					
Employees Benefits	\$257,112,897	\$263,898,125	\$0	\$263,898,125	3%
Fleet Management Dept	35,505,001	28,259,500	850,000	29,109,500	-18%
Risk Management Captive Insurance Program	10,422,000	11,075,000	0	11,075,000	6%
Risk Management Program	108,879,033	108,679,722	0	108,679,722	0%
Total	\$411,918,931	\$411,912,347	\$850,000	\$412,762,347	0%
VI. Capital Construction Funds					
Law Enforce Impact Fees	\$10,549,138	\$3,055,000	\$0	\$3,055,000	-71%
Fire Impact Fees	16,205,858	4,885,785	3,220,895	8,106,680	-50%
Horizons West Village	567,943	1,298,768	0	1,298,768	129%
Lakeside Village Adequate Public Facility	207,654	682,434	0	682,434	229%
Misc Construction Projects	633,699,282	539,652,906	358,834	540,011,740	-15%
Parks & Recreation Impact Fees	56,953,126	43,400,059	0	43,400,059	-24%
Transportation - Deficient Segment Funds	46,909,642	49,817,430	(2,526,531)	47,290,899	1%
Transportation Impact Fees	211,129,252	180,075,450	(4,900,000)	175,175,450	-17%
Total	\$976,221,895	\$822,867,832	(\$3,846,802)	\$819,021,030	-16%
Combined Total All Funds	\$8,536,376,339	\$8,152,340,989	\$165,831,181	\$8,318,172,170	-3%