



Interoffice Memorandum

October 6, 2023

TO: Mayor Jerry L. Demings
-AND-
County Commissioners

FROM: Kurt N. Petersen, Director, Office of Management and Budget *K.N.P.*

SUBJECT: Consent Agenda Item for October 24, 2023
Budget Amendments #23-59, and #24-01

Provided for Board approval are copies of the budget amendments processed by the Office of Management and Budget.

ACTION REQUESTED: Approval of budget amendments #23-59, and #24-01.

KP/dc

Attachments



Interoffice Memorandum

APPROVED BY ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS

October 5, 2023

BCC Mtg. Date: October 24, 2023

TO: Mayor Jerry L. Demings -AND- County Commissioners

FROM: Kurt N. Petersen, Director, Office of Management and Budget

K.N.P.

SUBJECT: Agenda Item for October 24, 2023 Budget Amendment #23-59, FY 2023 Governmental Accounting Standards Board Statement No. 87, Leases and No. 96, Subscription-Based Information Technology Arrangements Office of Management & Budget Division/Administration and Fiscal Services Department

In June 2017 and May 2020, the Governmental Accounting Standards Board issued statement no. 87 and no. 96, respectively, which now requires the recognition of all lease and subscription-based information technology software or services assets and liabilities over 12 months in length to now be recorded as liabilities and right-of-use assets. This budget amendment is for accounting purposes only and does not increase the actual amount disbursed for leases.

Therefore, in accordance with Section 129.06(2)(e), Florida Statutes, it is recommended that the following accounts be adjusted by the amounts shown.

Revenues:

Table with 3 columns: Account Number, Classification, Amount. Rows include proceeds from capital leases for various account numbers, totaling \$6,310,000.

Expenditures:

Table with 3 columns: Account Number, Classification, Amount. Rows include buildings and software for various account numbers, totaling \$6,310,000.

KP/nm

c: County Administrator Clerk of the Board of County Commissioners Finance File

BCC Mtg. Date: October 24, 2023



Interoffice Memorandum

September 27, 2023

TO: Mayor Jerry L. Demings
-AND-
County Commissioners

FROM: Kurt N. Petersen, Director, Office of Management and Budget

K.N.P.

SUBJECT: Consent Agenda Item for October 24, 2023
Budget Amendment #24-01 Fund #7490
U.S. Department of Homeland Security, State of Florida, Department
of Emergency Management
State Homeland Security Grant Program – Issue 23
Agreement: #R0459
Fire Operations Division/Fire Rescue Department

On November 30, 2021, the Board accepted from the U.S. Department of Homeland Security, through the Florida Department of Emergency Management, a sub-award for the State Homeland Security Grant Program – Issue 23 (MARC Radio Sustainment). The sub-award, in the amount of \$12,500, will fund mutual aid radio cache. The radio cache sustainment and maintenance of equipment is needed to continue participation as a local and regional responder, and in case of a declared emergency, a State of Florida Response Asset. The performance period for this grant is from January 27, 2022 through July 31, 2024.

Therefore, in accordance with Section 129.06(2)(d), Florida Statutes, it is recommended that the following accounts be adjusted by the amounts shown.

Revenues:

Account Number	Classification	Amount
7490-034-7655-3182	U.S. Department of Homeland Security	\$ 12,500
	TOTAL REVENUES	\$ 12,500

Expenditures:

Account Number	Classification	Amount
3ZA-7490-034-7655-3820	Maintenance of Equipment	\$ 12,000
3ZA-7490-034-7655-4123	Equipment less than \$5,000	500
	TOTAL EXPENDITURES	\$ 12,500

KP/TW/ao

c: County Administrator
Clerk of the Board of County Commissioners
Finance
File