



Interoffice Memorandum

06-28-18P12:56 RCVD

June 27, 2018

06-28-18P12:37 RCVD

TO: Katie Smith, Deputy Clerk, Comptroller Clerk's Office
THRU: Cheryl Gillespie, Agenda Development Supervisor
FROM: Kurt N. Petersen, Manager, Office of Management & Budget (OMB) *K.N.P.*
SUBJECT: Request for Public Hearing

Type of hearing: **Second (final)** public hearing regarding the FY 2018-19 Budget

Hearing required by: Florida Statutes 200.065

Advertising requirements: Statutorily required

Advertising timeframes: Responsibility of Office of Management & Budget to advertise in Orlando Sentinel 2 to 5 days before Public Hearing date.

Date and time: Thursday, September 20, 2018, at 5:01 p.m.

Estimated time required: One (1) hour

District Number(s): All

Staff person and phone number to answer questions: Kurt N. Petersen, Manager
Office of Management & Budget
407-836-7390

Will the hearing be controversial? Not anticipated

Materials being submitted as backup for public hearing: The final public hearing package, including the agenda will be distributed by OMB a few days prior to the public hearing.

Special instructions to the Clerk: Please have the millage and budget resolutions signed by the County Mayor, and return four (4) certified copies of each to OMB, attention: Jay Wallace.

LEGISLATIVE FILE #

18-1154

KP/pm

c: Eric Gassman, Chief Accountability Officer
Randy Singh, Assistant County Administrator

*September 20,
2018 @ 5:01pm*

MILLAGE RESOLUTION

A RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR ORANGE COUNTY AND FOR ALL OTHER PURPOSES OR ENTITIES IDENTIFIED IN THIS RESOLUTION; STATING THE PERCENTAGE BY WHICH THE FINAL MILLAGE RATE AS ADOPTED HEREIN IS MORE THAN OR LESS THAN THE INDIVIDUAL ROLLED BACK MILLAGE RATE FOR EACH PURPOSE OR ENTITY IDENTIFIED; STATING THE PERCENTAGE INCREASE OR DECREASE OF PROPERTY TAXES FOR ORANGE COUNTY AND FOR THE PURPOSES AND ENTITIES IDENTIFIED HEREIN; PROVIDING AN EFFECTIVE DATE.

PREMISES

1. Pursuant to Florida Statute 200.065, Orange County established a rolled-back rate for each purpose and entity identified below.
2. In accordance with Florida Statute 200.065(2)b, Orange County, at a public meeting held on July 17, 2018, adopted proposed millages for the purposes and entities set forth below for the year commencing October 1, 2018 and ending September 30, 2019.
3. A public hearing was held beginning at 5:01 p.m. on September 6, 2018, to adopt tentative millage rates for the purpose and for the entities identified below.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS:

Section 1. The following final millage rates are hereby established and fixed for the following purposes and entities. The associated percentages are the percentages by which the millage rate adopted herein is more than or less than the rolled-back millage rate for each of the following purposes and entities:

<u>FUND</u>	<u>ROLLED-BACK</u>	<u>MILLAGE</u>	<u>PERCENTAGE INC/DEC OVER THE ROLLED- BACK RATE</u>
County-Wide Base Millage			
- General Fund	3.7732	4.0441	6.37%
- Capital Projects Fund	0.2282	0.2250	6.37%
- Parks Fund	0.1679	0.1656	6.37%
Total County-Wide Base Millage	4.1693	4.4347	6.37%
Unincorporated Tax District	1.6912	1.8043	6.69%
County Fire & EMS	2.1031	2.2437	6.69%
OBT Corridor Improvement	0.5502	0.5932	7.82%
OBT Neighborhoods Improvement	0.2379	0.2554	7.36%
Orlando Central Park MSTU	1.0829	1.1549	6.65%
I-Drive Master Transit	0.2300	0.2334	1.48%
I-Drive Bus Service	0.7414	0.7523	1.47%
N I-Drive Improvement	0.1482	0.1601	8.03%

<u>FUND</u>	<u>ROLLED-BACK</u>	<u>MILLAGE</u>	<u>PERCENTAGE INC/DEC OVER THE ROLLED- BACK RATE</u>
Apopka Vineland Improvement	0.5815	0.6000	3.18%
Bass Lake	1.3671	1.3872	1.47%
Big Sand Lake	0.1319	0.1378	4.47%
Lake Holden	2.3705	2.5337	6.88%
Lake Irma	0.6031	0.6200	2.80%
Lake Jean	0.3839	0.3200	-16.64%
Lake Jessamine	0.6181	0.6545	5.89%
Lake Killarney	0.8488	0.8613	1.47%
Lake Mary	1.7701	3.0000	69.48%
Lake Ola	1.9749	2.0000	1.27%
Lake Pickett	1.6699	1.7597	5.38%
Lake Price	1.1370	1.1910	4.75%
Lake Rose	1.9833	2.0125	1.47%
Little Lake Fairview	0.4687	0.5000	6.68%
South Lake Fairview	0.2006	0.2134	6.38%
Lake Conway Water & Navigation	0.3904	0.4107	5.20%
Windermere Navigation	0.2440	0.2528	3.61%
Aggregate	6.4416	6.6619	3.42%

Section 2. The percentages set forth in the immediate preceding section are the percentage increase or decrease over the rolled-back rate for each of the foregoing purposes and entities.

Section 3. The final millage rates set forth above and the percentage increase or decrease set forth above are adopted for the purposes specified in F.S. 200.065, subject to revision by the Board of County Commissioners at the final budget hearing on September 20, 2018.

Section 4. This resolution shall be effective immediately upon its adoption.

ADOPTED THIS 20th DAY OF SEPTEMBER, 2018.

ORANGE COUNTY, FLORIDA
By: Board of County Commissioners

By: _____
Teresa Jacobs
County Mayor

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk to the Board of County Commissioners

By: _____
Deputy Clerk

BUDGET RESOLUTION

A RESOLUTION ADOPTING THE FINAL 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, 2018.

2. A public hearing was held beginning at 5:01 p.m. on September 6, 2018, 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 final budgets, as set forth in Attachment "A", which are incorporated herein by reference, are hereby established and fixed for the purposes and entities enumerated.

Section 2. The final budgets set forth in Attachment "A" are adopted for the year commencing October 1, 2018 and ending September 30, 2019, 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, 2018, 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, 2018; 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, 2019, 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 2017-18 Miscellaneous Construction Projects fund balance is proportionately assigned to FY 2018-19 capital projects in accordance with the approved FY 2018-19 five-year CIP plan. To the extent available, an amount equal to the FY 2018-19 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 DAY 20th OF SEPTEMBER, 2018.

ORANGE COUNTY, FLORIDA
By: Board of County Commissioners

By: _____
Teresa Jacobs
County Mayor

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk to the Board of County Commissioners

By: _____
Deputy Clerk

Budgeted Fund Structure

Fund Type / Name	FY 2017 - 18 Budget as of 03/31/2018	FY 2018 - 19 Worksession Budget	FY 2018 - 19 Proposed Adjustments	FY 2018 - 19 Proposed Budget	Percent Change Over 3/31
I. General Fund and Sub Funds					
General Fund and Subfunds	\$ 917,708,943	\$ 965,169,687	\$ 2,311,394	\$ 967,481,081	5.4 %
Total	\$ 917,708,943	\$ 965,169,687	\$ 2,311,394	\$ 967,481,081	5.4%
II. Special Revenue Funds					
7000 Level (Federal) Grant - Funds *	\$ 121,190,431	\$ 70,262,885	\$ 1,646,308	\$ 71,909,193	(40.7)%
8000 Level (State) Grants - Funds *	9,589,914	2,007,985	75,000	2,082,985	(78.3)%
911 Fee	24,253,536	23,995,351	0	23,995,351	(1.1)%
Air Pollution Control	1,158,060	1,169,993	0	1,169,993	1.0 %
Air Quality Improvement	263,518	196,077	0	196,077	(25.6)%
Animal Services Trust Funds	195,156	224,112	0	224,112	14.8 %
Aquatic Weed (Non-Tax) Districts	433,422	510,195	(123,620)	386,575	(10.8)%
Aquatic Weed (Tax) Districts	4,901,940	5,177,698	339	5,178,037	5.6 %
Boating Improvement Program	1,418,854	1,375,122	0	1,375,122	(3.1)%
Building Safety	46,068,801	45,493,505	5,000,000	50,493,505	9.6 %
Conservation Trust Funds	5,530,987	4,889,812	0	4,889,812	(11.6)%
Constitutional Gas Tax	30,185,357	23,696,237	0	23,696,237	(21.5)%
Court Facilities	6,933,222	6,432,799	0	6,432,799	(7.2)%
Court Technology	5,894,455	5,396,751	0	5,396,751	(8.4)%
Crime Prevention ORD 98-01	182,562	207,000	0	207,000	13.4 %
Cyber Safety	130	130	0	130	- %
Driver Education Safety Trust Fund	557,369	522,975	0	522,975	(6.2)%
Drug Abuse Trust Fund	349,263	120,900	109,443	230,343	(34.0)%
Energy Efficiency Renew Energy & Conservation	48,704	4,038	0	4,038	(91.7)%
I-Drive MSTU Funds	6,809,830	6,797,824	165,426	6,963,250	2.3 %
Inmate Commissary Fund	3,836,533	4,106,537	0	4,106,537	7.0 %
International Drive CRA	51,359,262	55,528,335	839,225	56,367,560	9.8 %
Juvenile Court Programs	380,415	289,693	0	289,693	(23.8)%
Law Enforcement / Confiscated Property	1,548,052	951,750	0	951,750	(38.5)%
Law Enforcement / Education Corrections	597,512	626,308	0	626,308	4.8 %
Law Enforcement / Education Sheriff	425,831	311,915	0	311,915	(26.8)%
Law Library	285,638	285,475	0	285,475	(0.1)%
Legal Aid Programs	1,017,017	1,267,017	0	1,267,017	24.6 %
Local Court Programs	1,215,370	1,253,676	0	1,253,676	3.2 %
Local Housing Asst (SHIP)	15,461,272	11,553,345	0	11,553,345	(25.3)%
Local Option Gas Tax	53,844,873	47,564,250	6,000,000	53,564,250	(0.5)%
Mandatory Refuse Collection	55,214,904	60,630,186	(597,194)	60,032,992	8.7 %
MSBU Agency Funds	5,544	30	0	30	(99.5)%
Municipal Service Districts	42,827,154	44,428,195	(80,962)	44,347,233	3.5 %
OBT Comm Redevelopment Area Trust Fund	641,277	587,871	1,223	589,094	(8.1)%
OC Fire Prot & EMS/MSTU	207,832,541	211,906,206	6,563,857	218,470,063	5.1 %
Orange Blossom Trail NID 90-24	184,574	184,574	0	184,574	- %
Parks and Recreation Fund	46,017,186	44,275,113	5,142,206	49,417,319	7.4 %
Parks and Recreation Scholarship	46,208	46,380	0	46,380	0.4 %
Pine Hills Local Govt NID	394,801	337,716	0	337,716	(14.5)%
Pollutant Storage Tank	3,686	11,417	0	11,417	209.7 %
School Impact Fees	104,538,000	109,297,500	0	109,297,500	4.6 %
Special Tax MSTU	183,203,334	194,171,675	2,311,394	196,483,069	7.2 %
Teen Court	1,115,518	1,049,460	0	1,049,460	(5.9)%
Transportation Trust	131,998,051	110,849,297	7,000,000	117,849,297	(10.7)%
Tree Replacement Trust	1,866,387	1,125,987	0	1,125,987	(39.7)%
Water and Navigation Funds	11,286,774	11,233,711	2,372	11,236,083	(0.4)%
Total	\$ 1,183,113,225	\$ 1,112,355,008	\$ 34,055,017	\$ 1,146,410,025	(3.1)%

Fund Type / Name	FY 2017 - 18 Budget as of 03/31/2018	FY 2018 - 19 Worksession Budget	FY 2018 - 19 Proposed Adjustments	FY 2018 - 19 Proposed Budget	Percent Change Over 3/31
III. Debt Service Funds					
Capital Improvement Bonds	\$ 45,154,021	\$ 53,151,565	\$ 0	\$ 53,151,565	17.7 %
Orange County Promissory Note Series 2010	3,094,817	2,848,441	0	2,848,441	(8.0)%
Public Facilities Bonds	8,761,785	8,767,750	0	8,767,750	0.1 %
Public Service Tax Bonds	141,019,437	143,245,692	0	143,245,692	1.6 %
Sales Tax Trust Fund	358,437,340	346,115,449	10,000,000	356,115,449	(0.6)%
Total	\$ 556,467,400	\$ 554,128,897	\$ 10,000,000	\$ 564,128,897	1.4%
IV. Enterprise Funds					
Convention Center Funds	\$ 547,655,705	\$ 570,836,783	\$ 40,000,000	\$ 610,836,783	11.5 %
Other Enterprise Funds	12,211,507	0	0	0	(100.0)%
Solid Waste System	123,616,559	130,016,074	(3,823,804)	126,192,270	2.1 %
Water Utilities System	443,554,480	446,898,203	(7,016,788)	439,881,415	(0.8)%
Water Utilities System MSTUs	332,983	417,782	0	417,782	25.5 %
Total	\$ 1,127,371,234	\$ 1,148,168,842	\$ 29,159,408	\$ 1,177,328,250	4.4%
V. Internal Service Funds					
Employees Benefits	\$ 158,334,537	\$ 165,900,000	\$ 0	\$ 165,900,000	4.8 %
Fleet Management Dept	20,460,517	18,512,222	2,000,000	20,512,222	0.3 %
Risk Management Program	72,700,300	72,700,300	0	72,700,300	- %
Total	\$ 251,495,354	\$ 257,112,522	\$ 2,000,000	\$ 259,112,522	3.0%
VI. Capital Construction Funds					
Fire Impact Fees	\$ 8,211,972	\$ 4,319,702	\$ 6,473,231	\$ 10,792,933	31.4 %
Lakeside Village Adequate Public Facility	1,808,791	515,206	0	515,206	(71.5)%
Law Enforcement Impact Fees	12,583,374	9,549,635	0	9,549,635	(24.1)%
Miscellaneous Construction Projects	216,891,723	83,685,495	60,193,215	143,878,710	(33.7)%
Parks & Recreation Impact Fees	24,462,263	15,311,691	7,000,000	22,311,691	(8.8)%
Transportation - Deficient Segment Funds	8,800,568	9,474,734	0	9,474,734	7.7 %
Transportation Impact Fees	122,940,582	92,270,950	20,000,000	112,270,950	(8.7)%
Total	\$ 395,699,273	\$ 215,127,413	\$ 93,666,446	\$ 308,793,859	(22.0)%
Combined Total All Funds	\$ 4,431,855,429	\$ 4,252,062,369	\$ 171,192,265	\$ 4,423,254,634	(0.2)%

* - FY 2017 - 18 Grant funds include the year-end grant roll.