

BUDGET RESOLUTION

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 15, 2021.

2. A public hearing was held beginning at 5:01 p.m. on September 9, 2021, 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 budget, 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, 2021 and ending September 30, 2022, 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, 2021, 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, 2021; 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, 2022, 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 2020-21 Miscellaneous Construction Projects fund balance is proportionately assigned to FY 2021-22 capital projects in accordance with the approved FY 2021-22 five-year CIP plan. To the extent available, an amount equal to the FY 2021-22 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 9th DAY OF SEPTEMBER, 2021.

ORANGE COUNTY, FLORIDA
By: Board of County Commissioners

By: _____
Jerry L. Demings
County Mayor

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

By: _____
Deputy Clerk

COMPARISON OF BUDGETED FUND STRUCTURE

ATTACHMENT “A

Budgeted Fund Structure

Fund Type / Name	FY 2020 - 21 Budget as of 03/31/2021	FY 2021 - 22 Worksession Budget	FY 2021 - 22 Proposed Adjustments	FY 2021 - 22 Proposed Budget	Percent Change Over 3/31
I. General Fund and Sub Funds					
General Fund and Subfunds	\$ 1,196,217,015	\$ 1,190,544,772	\$ 1,175,391	\$ 1,191,720,163	(0.4)%
Total	\$ 1,196,217,015	\$ 1,190,544,772	\$ 1,175,391	\$ 1,191,720,163	(0.4)%
II. Special Revenue Funds					
7000 Level (Federal) Grant - Funds *	\$ 149,798,622	\$ 73,426,843	\$ 227,828	\$ 73,654,671	(50.8)%
8000 Level (State) Grants - Funds *	28,400,922	5,454,927	(68,294)	5,386,633	(81.0)%
911 Fee	26,957,735	25,408,619	0	25,408,619	(5.7)%
Air Pollution Control	1,611,240	1,439,386	113,762	1,553,148	(3.6)%
Air Quality Improvement	449,334	395,016	0	395,016	(12.1)%
Animal Services Trust Funds	234,459	214,432	0	214,432	(8.5)%
Aquatic Weed (Non-Tax) Districts	626,913	479,821	0	479,821	(23.5)%
Aquatic Weed (Tax) Districts	6,757,882	6,175,782	(315,654)	5,860,128	(13.3)%
Boating Improvement Program	1,600,082	1,634,573	0	1,634,573	2.2 %
Building Safety	62,882,157	64,936,980	0	64,936,980	3.3 %
Conservation Trust and Subfunds	5,715,125	5,477,891	(550,000)	4,927,891	(13.8)%
Constitutional Gas Tax	41,952,581	31,126,237	7,321,269	38,447,506	(8.4)%
Coronavirus Grant Funds	155,043,188	0	0	0	(100.0)%
Court Facilities	8,165,194	6,773,543	1,087,774	7,861,317	(3.7)%
Court Technology	7,332,793	6,290,134	0	6,290,134	(14.2)%
Crime Prevention ORD 98-01	272,126	298,026	(112,000)	186,026	(31.6)%
Cyber Safety	1,238	1,057	0	1,057	(14.6)%
Driver Education Safety Trust Fund	560,906	522,975	0	522,975	(6.8)%
Drug Abuse Trust Fund	411,891	326,744	0	326,744	(20.7)%
Energy Efficiency Renew Energy & Conservation	14,635	14,582	0	14,582	(0.4)%
I-Drive MSTU Funds	8,148,922	7,596,089	14,026	7,610,115	(6.6)%
Inmate Commissary Fund	4,604,926	3,907,633	1,500,000	5,407,633	17.4 %
International Drive CRA	104,541,580	118,809,398	686,269	119,495,667	14.3 %
Juvenile Court Programs	389,581	307,927	0	307,927	(21.0)%
Law Enf. Federal Forfeiture Funding	2,022,000	3,449,500	0	3,449,500	70.6 %
Law Enforce Educ-Corrections	849,665	811,435	0	811,435	(4.5)%
Law Enforcement / Education Sheriff	661,189	589,400	0	589,400	(10.9)%
Law Enforcement/Confiscated Prop	1,778,690	1,399,250	0	1,399,250	(21.3)%
Law Library	285,475	285,475	0	285,475	- %
Legal Aid Programs	1,292,357	1,292,357	0	1,292,357	- %
Local Court Programs	1,339,987	1,424,546	0	1,424,546	6.3 %
Local Housing Asst (SHIP)	7,324,073	10,391,654	0	10,391,654	41.9 %
Local Option Gas Tax	67,915,723	51,765,171	1,000,000	52,765,171	(22.3)%
Mandatory Refuse Collection	72,478,954	76,776,696	1,099,631	77,876,327	7.4 %
Municipal Service Districts	53,928,178	51,386,519	73,168	51,459,687	(4.6)%
OBT Comm Redev Area Trust Fund	2,166,583	2,074,323	124,303	2,198,626	1.5 %
OC Fire Prot & EMS/MSTU	282,340,337	264,633,212	4,050,617	268,683,829	(4.8)%
Orange Blossom Trail NID 90-24	266,504	249,484	0	249,484	(6.4)%
Parks and Recreation Scholarship	49,434	0	0	0	(100.0)%
Parks Fund	61,929,123	55,320,784	3,418,235	58,739,019	(5.2)%
Pine Hills Local Govt NID	393,489	381,709	0	381,709	(3.0)%
Pollutant Storage Tank	21,523	7,994	0	7,994	(62.9)%
School Impact Fees	109,345,000	109,345,000	0	109,345,000	- %
Special Tax MSTU	227,298,373	237,964,221	0	237,964,221	4.7 %
Teen Court	784,515	611,250	0	611,250	(22.1)%
Transportation Trust	141,175,094	137,666,207	7,468,190	145,134,397	2.8 %
Tree Replacement Trust	843,465	262,500	(70,000)	192,500	(77.2)%
Water and Navigation Funds	14,938,812	13,740,193	9,329	13,749,522	(8.0)%
Total	\$ 1,667,902,575	\$ 1,382,847,495	\$ 27,078,453	\$ 1,409,925,948	(15.5)%

Fund Type / Name	FY 2020 - 21 Budget as of 03/31/2021	FY 2021 - 22 Worksession Budget	FY 2021 - 22 Proposed Adjustments	FY 2021 - 22 Proposed Budget	Percent Change Over 3/31
III. Debt Service Funds					
Capital Improvement Bonds	\$ 88,303,902	\$ 99,123,245	\$ 5,000,000	\$ 104,123,245	17.9 %
Orange County Promissory Note Series 2010	2,142,940	1,615,990	(102,590)	1,513,400	(29.4)%
Public Service Tax Bonds	172,190,535	170,434,571	6,000,000	176,434,571	2.5 %
Sales Tax Trust Fund	437,455,647	579,287,155	0	579,287,155	32.4 %
Total	\$ 700,093,024	\$ 850,460,961	\$ 10,897,410	\$ 861,358,371	23.0%
IV. Enterprise Funds					
Convention Center Funds	\$ 455,178,769	\$ 430,643,538	\$ 0	\$ 430,643,538	(5.4)%
Other Enterprise Funds	1,395,367	0	0	0	(100.0)%
Solid Waste System	125,161,596	113,443,993	(1,230,803)	112,213,190	(10.3)%
Water Utilities System	523,727,600	496,151,466	(7,679,879)	488,471,587	(6.7)%
Water Utilities System MSTUs	98,682	329,081	0	329,081	233.5 %
Total	\$ 1,105,562,014	\$ 1,040,568,078	\$(8,910,682)	\$ 1,031,657,396	(6.7)%
V. Internal Service Funds					
Employees Benefits	\$ 206,557,955	\$ 212,500,000	\$ 0	\$ 212,500,000	2.9 %
Fleet Management Dept	21,131,248	21,241,506	800,000	22,041,506	4.3 %
Risk Management Program	90,316,262	88,393,006	0	88,393,006	(2.1)%
Total	\$ 318,005,465	\$ 322,134,512	\$ 800,000	\$ 322,934,512	1.5%
VI. Capital Construction Funds					
Fire Impact Fees	\$ 14,599,737	\$ 2,570,000	\$ 11,887,483	\$ 14,457,483	(1.0)%
Horizons West Village H Adequate Public Facility	574,002	513,018	0	513,018	(10.6)%
Lakeside Village Adequate Public Facility	295,898	555,023	(445,000)	110,023	(62.8)%
Law Enforce Impact Fees	11,558,532	7,555,000	0	7,555,000	(34.6)%
Misc Construction Projects	309,569,505	231,446,686	99,363,204	330,809,890	6.9 %
Parks & Recreation Impact Fees	46,239,260	46,700,924	5,000,000	51,700,924	11.8 %
Transportation - Deficient Segment Funds	16,950,482	16,725,985	540,697	17,266,682	1.9 %
Transportation Impact Fees	146,078,442	118,273,644	3,167,966	121,441,610	(16.9)%
Total	\$ 545,865,858	\$ 424,340,280	\$ 119,514,350	\$ 543,854,630	(0.4)%
Combined Total All Funds	\$ 5,533,645,951	\$ 5,210,896,098	\$ 150,554,922	\$ 5,361,451,020	(3.1)%

* - FY 2020 - 21 Grant funds include the year-end grant roll.