

# BUDGET IN BRIEF



Proposed Budget (as of July 28, 2014)

CITY OF ORLANDO

OPERATING AND CAPITAL IMPROVEMENT BUDGETS

FY 2014/2015

**Vision Statement:**

Orlando is an international city, which uses its diversity, amenities and economy to provide a high quality of life.

**Mission Statement:**

Enhance the quality of life in the City by delivering public services in a knowledgeable, responsive and financially responsible manner.

Buddy Dyer	Mayor
Jim Gray	Commissioner, District 1
Tony Ortiz	Commissioner, District 2
Robert F. Stuart	Commissioner, District 3
Patty Sheehan	Commissioner, District 4
Regina Hill	Commissioner, District 5
Samuel B. Ings	Commissioner, District 6

**Proposed Budget** (as of July 28, 2014)

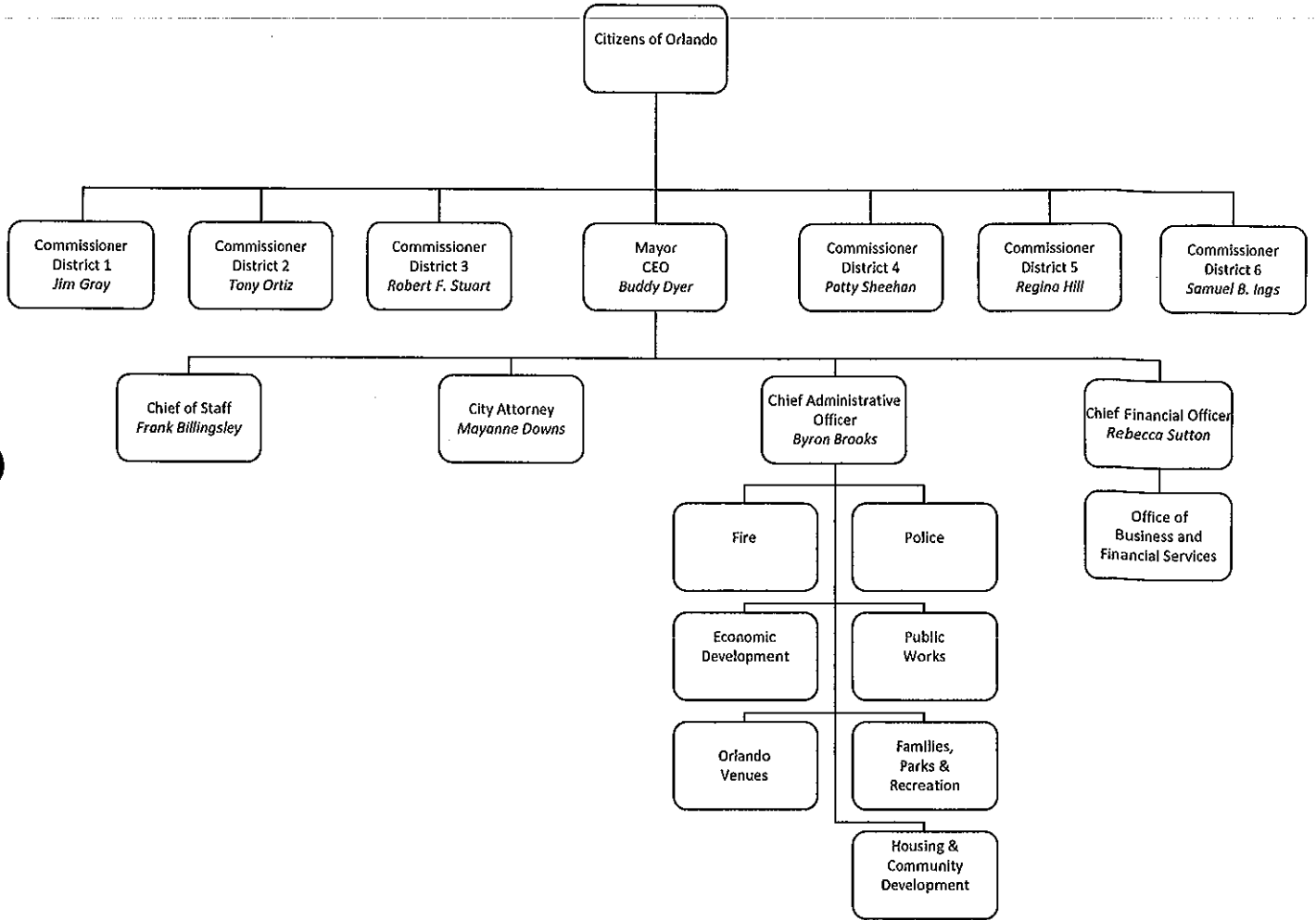
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# CITY OF ORLANDO



## Proposed Budget (as of July 28, 2014)

	FY 2013/2014 Adopted Budget	FY 2014/2015 Proposed Budget
General Fund	\$ 357,397,560	\$ 370,088,337
<b><u>SPECIAL REVENUE</u></b>		
911 Emergency Phone System Fund	491,385	491,385
After School All Stars Fund	1,445,982	1,117,098
Building Code Enforcement Fund	8,726,391	9,643,333
Capital Improvements Fund	5,609,607	7,700,091
Code Enforcement Board Lien Assessment Fund	984,286	2,382,312
Cemetery Trust Fund	698,298	790,143
CRA Operating Fund	7,928,159	8,384,533
Contraband Forfeiture Trust Funds	1,209,902	3,950,000
CRA Trust Funds	31,700,794	33,793,379
Designated Revenue Fund	162,474	1,185,000
Dubsdread Golf Course Funds	2,082,171	2,223,883
Emergency Medical Services Transport Fund	21,192,995	22,797,241
Gas Tax Fund	9,734,472	10,271,293
Greater Orlando Aviation Authority Police Fund	9,531,858	10,567,338
Grants Fund	-	-
Harry P. Leu Gardens Fund	2,668,217	2,574,530
FY14/15 State Housing Initiatives Partnership Program Fund (SHIP)	-	1,145,176
U.S. Department of Housing and Urban Development Grants Fund	6,487,857	5,895,955
Law Enforcement Training Fund	230,220	229,042
Mennello Museum - American Art Fund	578,825	584,155
Orange County Public Schools Crossing Guard Fund	523,728	502,895
Revolving and Renewable Energy Fund	139,342	139,342
Special Assessment Funds	1,494,299	1,919,209
Spellman Site Fund	1,356,652	1,130,890
Street Tree Trust Fund	187,222	162,482
Centroplex Garages Fund	2,319,928	2,783,880
Transportation Impact Fee Funds	5,136,015	7,183,566
Utilities Services Tax Fund	28,767,456	28,991,000
<b><u>DEBT SERVICE</u></b>		
6th Cent TDT Debt	19,597,100	19,860,750
Internal Loan - Capital Improvement Bonds 2007 Series B Fund	3,663,050	3,660,139
Citrus Bowl Commercial Paper Debt Construction Fund	209,801	209,800
CRA Debt Service - 2009	5,143,610	5,139,010
CRAPAC Debt Service - 2010	5,852,344	6,094,844
2014 Series A Tourist Development Tax Debt Service Fund	-	11,867,306
CRA Debt Service Internal Loan Fund	4,236,391	4,717,829
CRA Debt Service 2009 B Refunding Fund	1,156,050	1,159,800
CRA Debt - Conroy Road Fund	1,903,050	1,900,450
CRA Debt - Republic Drive Fund	3,866,181	3,817,905
CRA Debt Service State Infrastructure Bank Fund	750,000	750,000
Events Center Debt Other	5,027,782	6,079,597
Amway Center Commercial Paper Fund	4,223,407	1,212,500
Internal Loan - Jefferson Street Garage Fund	1,893,224	1,889,168
Performing Arts Center Commercial Paper Debt Construction Fund	377,700	377,700
Amway Center Sales Tax Rebate Debt Service Fund	2,000,004	2,000,004
Internal Loan - Taxable Series H Commercial Paper Fund	343,425	343,425
Wastewater Revenue Bond Funds	5,964,905	9,204,516

Fiscal Year

2014/2015

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**Proposed Budget (as of July 28, 2014)**

	FY 2013/2014 Adopted Budget	FY 2014/2015 Proposed Budget
<b><u>ENTERPRISE</u></b>		
55 West Garage Renewal and Replacement Fund	75,000	75,000
Amway Center Renewal and Replacement Fund	600,000	600,000
CNL Renewal and Replacement Fund	30,000	30,000
Venues Construction Administration Fund	3,042,933	1,593,867
Downtown Transit Fund	2,201,593	2,680,375
Orlando Venues Enterprise Fund	23,919,514	22,963,321
Orlando Stadiums Operations Fund	3,343,132	4,730,258
Parking System Revenue Fund	14,300,234	14,668,084
Solid Waste Fund	27,853,266	30,093,609
Stormwater Utility Fund	27,101,933	23,345,053
Wastewater Construction Funds	9,221,600	19,042,000
Wastewater Renewal and Replacement Fund	2,954,600	3,064,900
Wastewater Revenue Fund	82,066,900	85,063,745
<b><u>INTERNAL SERVICE</u></b>		
Construction Management Fund	4,280,028	4,395,932
Facilities Management Fund	5,896,276	5,994,074
Fleet Management Funds	25,270,358	25,992,657
Health Care Fund	57,100,182	57,370,495
Internal Loan Bank Fund	25,549,497	25,560,983
Pension Participant Services Fund	107,216	108,365
Risk Management Fund	16,623,735	15,519,596
<b><u>COMPONENT UNIT</u></b>		
Downtown South Neighborhood Improvement District Fund	-	375,038
Downtown Development Board Fund	3,336,056	3,539,860
<b><u>PENSION TRUST</u></b>		
City Pension Funds	3,286,660	48,448,091
Other Post Employment Benefit Trust Fund	21,270,298	21,399,758
<b>TOTAL CITY OF ORLANDO</b>	<b><u>\$ 934,425,130</u></b>	<b><u>\$ 1,035,567,292</u></b>

**Notes:**

Capital Improvement, Gas Tax and Impact Fee funds increased by \$5M for additional Road, Parks and Recreation Projects.

New TDT Bonds were issued during FY13/14 for the Citrus Bowl, PAC and Soccer Stadium. Increase of \$12M.

Wastewater Operating and Construction Funds increased by \$16M due to an increase in Capital Projects.

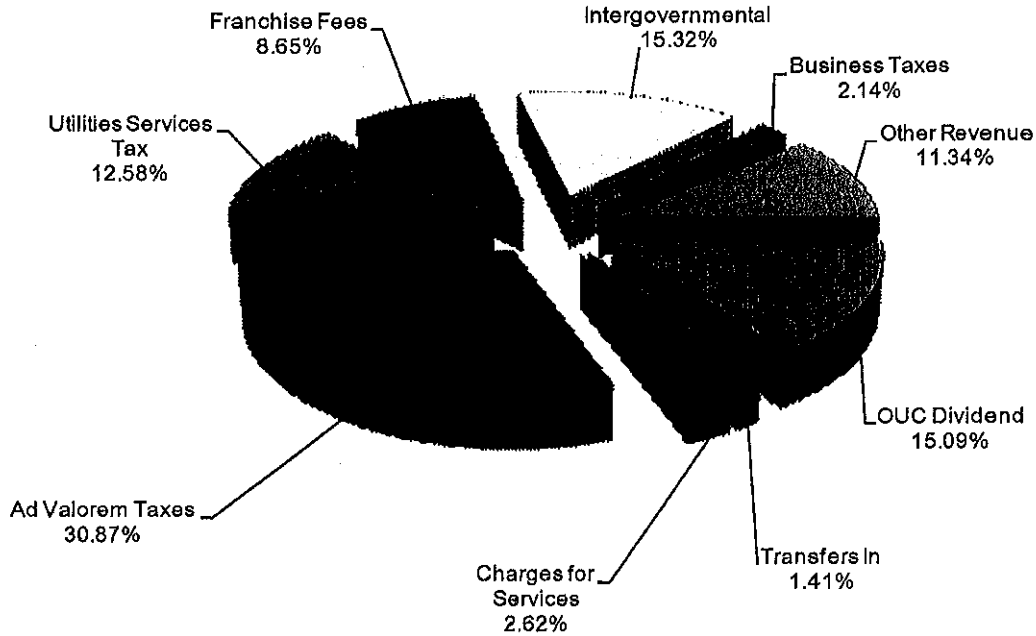
City Pension Funds are being budgeted and accounted for differently than in the past by showing full revenues.

This more accurately illustrates the full funding of our annual required contribution.

No change in activity but increase to budget \$45M.

Proposed Budget (as of July 28, 2014)

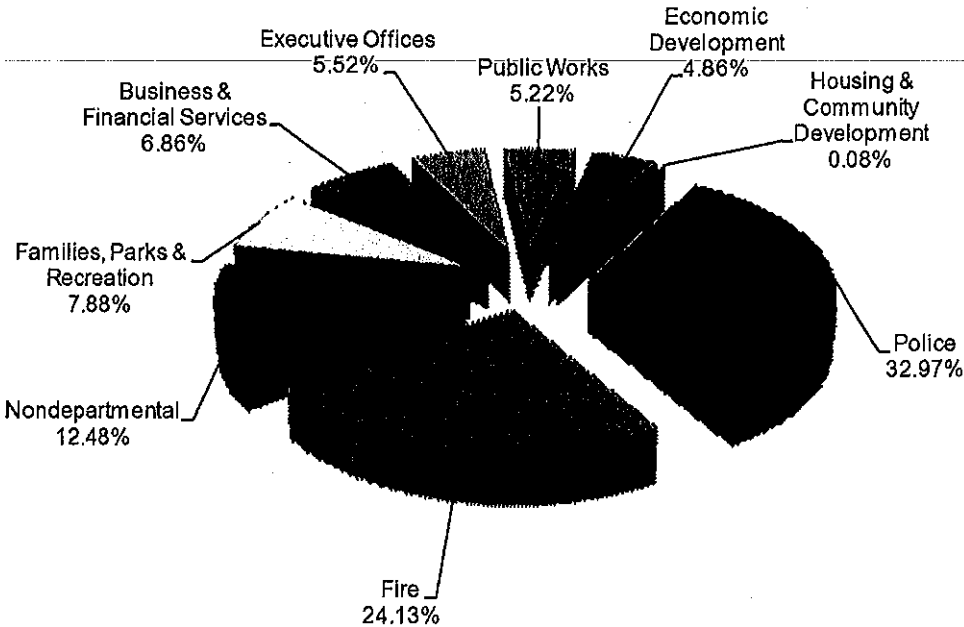
General Fund Revenues by Source  
FY 2014/2015



Source of General Revenue	FY 2014/2015	
	Proposed Budget	% of Total
Ad Valorem Taxes	\$ 108,897,268	30.87%
Intergovernmental	54,058,303	15.32%
OUC Dividend	53,222,000	15.09%
Utilities Services Tax	44,390,265	12.58%
Other Revenue	39,991,924	11.34%
Franchise Fees	30,512,000	8.65%
Charges for Services	9,232,963	2.62%
Business Taxes	7,535,000	2.14%
Transfers In	4,970,961	1.41%
<b>Total</b>	<b>\$ 352,810,684</b>	<b>100.00%</b>

Proposed Budget (as of July 28, 2014)

General Fund Expenses by Department  
FY 2014/2015

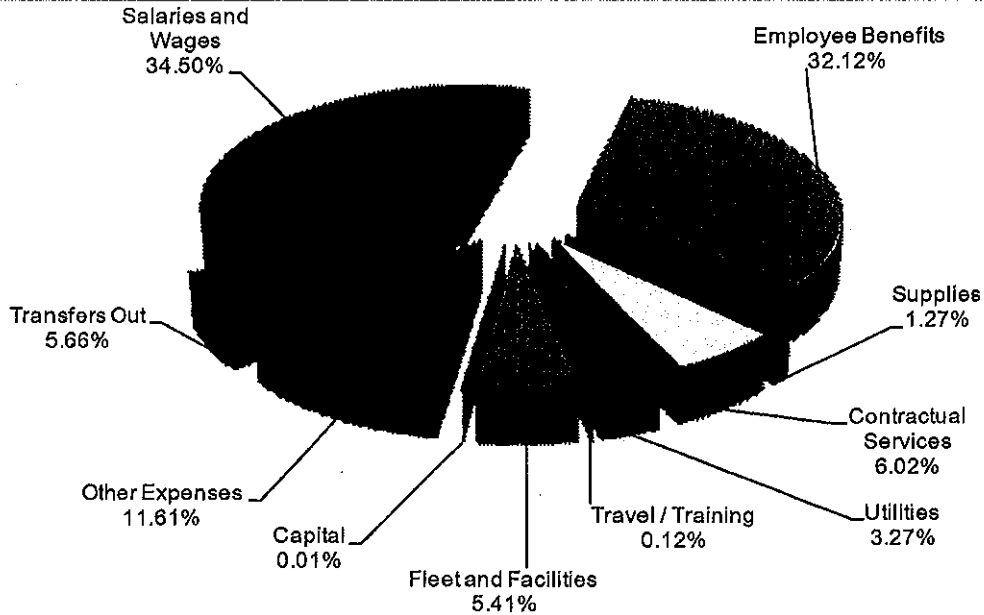


General Fund Departments	FY 2014/2015	
	Proposed Budget	% of Total
Police	\$ 122,033,476	32.97%
Fire	89,304,783	24.13%
Nondepartmental	46,187,477	12.48%
Families, Parks & Recreation	29,156,210	7.88%
Business & Financial Services	25,374,110	6.86%
Executive Offices	20,416,855	5.52%
Public Works	19,318,911	5.22%
Economic Development	18,001,425	4.86%
Housing & Community Development	295,290	0.08%
<b>Total</b>	<b>\$ 370,088,337</b>	<b>100.00%</b>



Proposed Budget (as of July 28, 2014)

General Fund Expenses by Use  
FY 2014/2015



General Fund Uses	FY 2014/2015 Proposed Budget	% of Total
Salaries and Wages	\$ 127,680,370	34.50%
Employee Benefits	118,866,278	32.12%
Supplies	4,689,997	1.27%
Contractual Services	22,263,107	6.02%
Utilities	12,110,621	3.27%
Travel / Training	455,523	0.12%
Fleet and Facilities	20,037,228	5.41%
Capital	49,825	0.01%
Other Expenses	42,973,105	11.61%
Transfers Out	20,962,283	5.66%
<b>Total</b>	<b>\$ 370,088,337</b>	<b>100.00%</b>

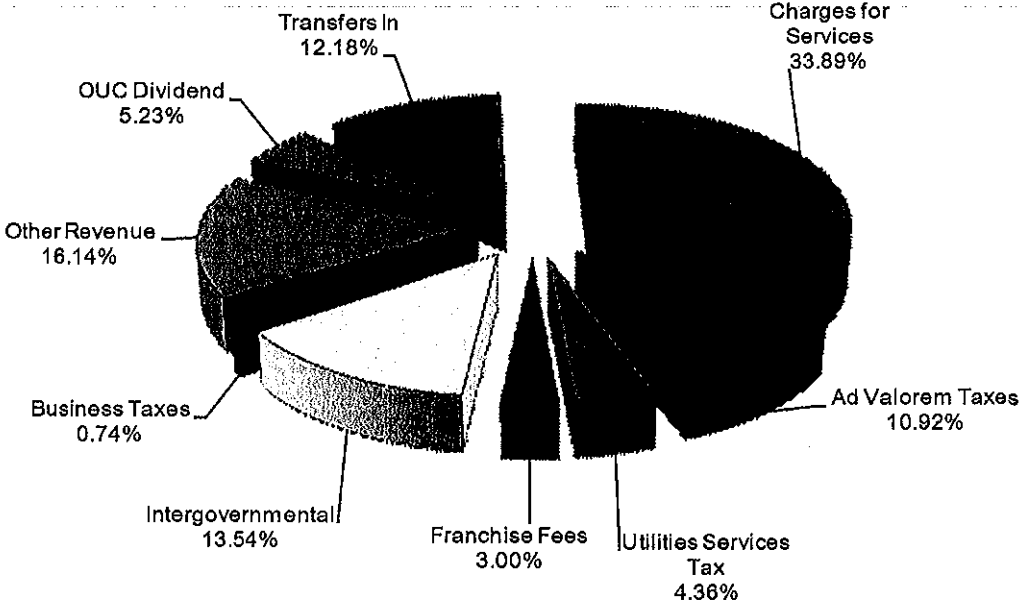
## Proposed Budget (as of July 28, 2014)

**PROPOSED  
GENERAL FUND**  
Comparison of Sources and Uses by Fiscal Year

REVENUES	ACTUAL	REVISED	PROPOSED	2014/2015	NET	%
	FY 2012/2013	FY 2013/2014	FY 2014/2015	% TOTAL	CHANGE	CHANGE
Ad Valorem Taxes	\$ 98,781,848	\$ 102,361,148	\$ 108,897,268	30.87%	\$ 6,536,120	6.39%
Utilities Services Tax	49,600,088	44,741,356	44,390,265	12.58%	(351,091)	(0.78%)
Franchise Fees	31,771,761	30,134,000	30,512,000	8.65%	378,000	1.25%
Intergovernmental	49,538,082	50,044,274	54,058,303	15.32%	4,014,029	8.02%
Business Taxes	8,014,525	7,474,000	7,535,000	2.14%	61,000	0.82%
Other Revenue	33,259,700	67,453,712	39,991,924	11.34%	(27,461,788)	(40.71%)
OUC Dividend	47,000,000	48,600,000	53,222,000	15.09%	4,622,000	9.51%
Charges for Services	9,667,253	8,463,589	9,232,963	2.62%	769,374	9.09%
Transfers In	1,420,192	1,539,482	4,970,961	1.41%	3,431,479	222.90%
	<u>\$ 329,053,448</u>	<u>\$ 360,811,561</u>	<u>\$ 352,810,684</u>	<u>100.00%</u>	<u>\$ (8,000,877)</u>	<u>(2.22%)</u>
<b>APPROPRIATIONS</b>	<b>ACTUAL</b>	<b>REVISED</b>	<b>PROPOSED</b>	<b>2014/2015</b>	<b>NET</b>	<b>%</b>
By Department	FY 2012/2013	FY 2013/2014	FY 2014/2015	% TOTAL	CHANGE	CHANGE
Executive Offices	\$ 19,780,360	\$ 19,783,624	\$ 20,416,655	5.52%	\$ 633,031	3.20%
Business & Financial Services	25,190,094	26,833,587	25,374,110	6.86%	(1,459,477)	(5.44%)
Economic Development	14,348,345	16,358,125	18,001,425	4.86%	1,643,300	10.05%
Families, Parks & Recreation	30,069,681	28,400,431	29,156,210	7.88%	755,779	2.66%
Fire	85,058,967	85,511,038	89,304,783	24.13%	3,793,745	4.44%
Housing & Community Development	269,888	295,290	295,290	0.08%	-	0.00%
Police	116,426,985	117,208,079	122,033,476	32.97%	4,825,397	4.12%
Public Works	19,811,370	19,647,588	19,318,911	5.22%	(328,677)	(1.67%)
Nondepartmental	37,533,605	46,773,799	46,187,477	12.48%	(586,322)	(1.25%)
	<u>\$ 348,489,294</u>	<u>\$ 360,811,561</u>	<u>\$ 370,088,337</u>	<u>100.00%</u>	<u>\$ 9,276,776</u>	<u>2.57%</u>
By Major Category	ACTUAL	REVISED	PROPOSED	2014/2015	NET	%
	FY 2012/2013	FY 2013/2014	FY 2014/2015	% TOTAL	CHANGE	CHANGE
Salaries and Wages	\$ 136,138,653	\$ 129,858,044	\$ 127,680,370	34.50%	\$ (2,177,674)	(1.68%)
Employee Benefits	100,767,210	107,160,128	118,866,278	32.12%	11,706,150	10.92%
Supplies	4,508,999	4,469,646	4,689,997	1.27%	220,351	4.93%
Contractual Services	16,032,371	19,640,834	22,263,107	6.02%	2,622,273	13.35%
Utilities	11,843,707	12,823,782	12,110,621	3.27%	(713,161)	(5.56%)
Travel / Training	235,497	368,554	455,523	0.12%	86,969	23.60%
Fleet and Facilities	19,693,338	18,486,936	20,037,228	5.41%	1,550,292	8.39%
Capital	576,017	79,871	49,825	0.01%	(30,046)	(37.62%)
Other Expenses	38,570,469	43,845,187	42,973,105	11.61%	(872,082)	(1.99%)
Transfers Out	20,123,034	24,078,579	20,962,283	5.66%	(3,116,296)	(12.94%)
	<u>\$ 348,489,294</u>	<u>\$ 360,811,561</u>	<u>\$ 370,088,337</u>	<u>100.00%</u>	<u>\$ 9,276,776</u>	<u>2.57%</u>

Proposed Budget (as of July 28, 2014)

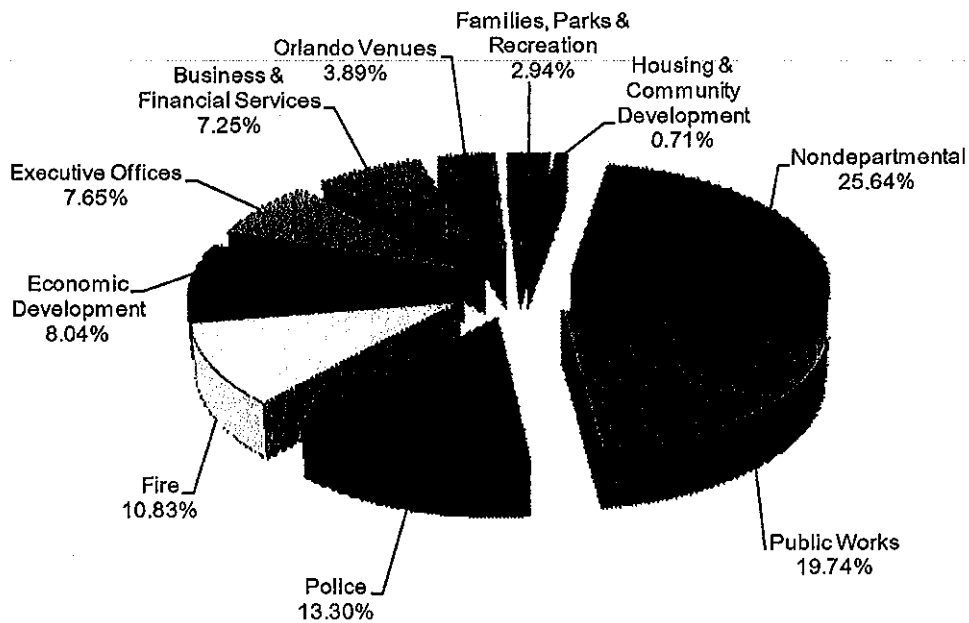
All Funds - Revenues by Source  
FY 2014/2015



Source of All Fund Revenue	FY 2014/2015 Proposed Budget	% of Total
Charges for Services	\$ 345,056,778	33.89%
Other Revenue	164,342,412	16.14%
Intergovernmental Revenue	137,859,442	13.54%
Transfers In	124,072,004	12.18%
Ad Valorem Taxes	111,219,003	10.92%
OUC Dividend	53,222,000	5.23%
Utilities Services Tax	44,391,000	4.36%
Franchise Fees	30,592,000	3.00%
Business Taxes	7,535,000	0.74%
<b>Total</b>	<b>\$ 1,018,289,639</b>	<b>100.00%</b>

Proposed Budget (as of July 28, 2014)

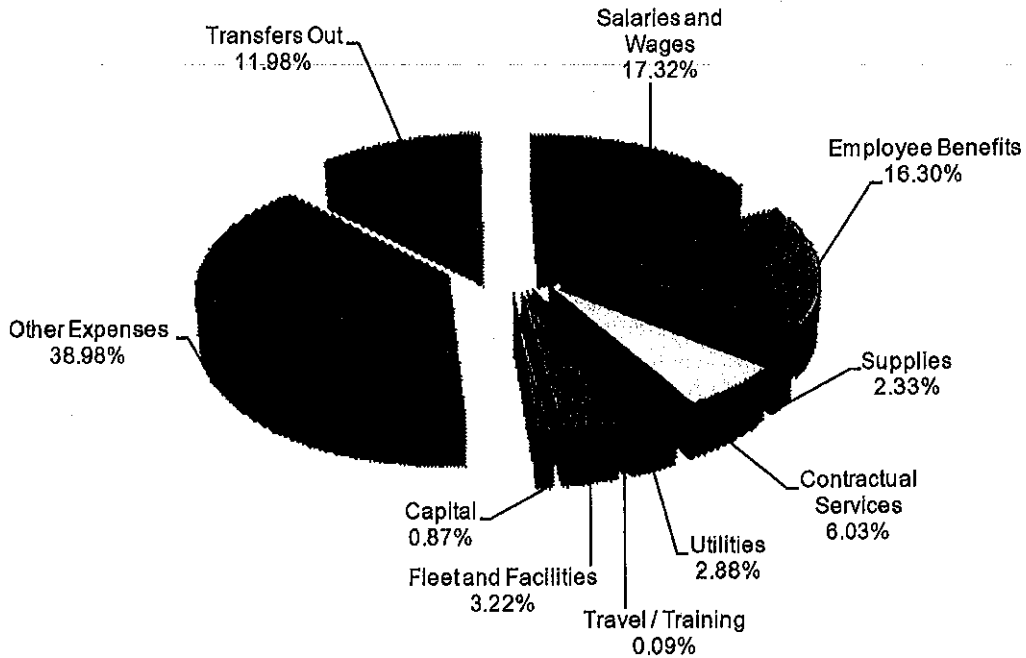
All Funds - Expenses by Department  
FY 2014/2015



All Funds Department	FY 2014/2015 Proposed Budget	% of Total
Nondepartmental	\$ 265,535,332	25.64%
Public Works	204,456,489	19.74%
Police	137,724,136	13.30%
Fire	112,152,024	10.83%
Economic Development	83,303,446	8.04%
Executive Offices	79,252,529	7.65%
Business & Financial Services	75,073,426	7.25%
Orlando Venues	40,297,699	3.89%
Families, Parks & Recreation	30,435,790	2.94%
Housing & Community Development	7,336,421	0.71%
<b>Total</b>	<b>\$ 1,035,567,292</b>	<b>100.00%</b>

Proposed Budget (as of July 28, 2014)

All Funds - Expenses by Use  
FY 2014/2015



All Funds Uses	FY 2014/2015	
	Proposed Budget	% of Total
Salaries and Wages	\$ 179,410,147	17.32%
Employee Benefits	168,784,491	16.30%
Supplies	24,109,266	2.33%
Contractual Services	62,452,146	6.03%
Utilities	29,793,845	2.88%
Travel / Training	930,467	0.09%
Fleet and Facilities	33,327,446	3.22%
Capital	9,054,363	0.87%
Other Expenses	403,633,117	38.98%
Transfers Out	124,072,004	11.98%
<b>Total</b>	<b>\$ 1,035,567,292</b>	<b>100.00%</b>

## Proposed Budget (as of July 28, 2014)

CITYWIDE STAFFING SUMMARY  
CITY OF ORLANDO  
FY 2014/2015

	Actual FY2012/2013	Revised Budget FY2013/2014	Proposed New Positions	Proposed Position Deletions	Proposed Position Transfers	Proposed FY2014/2015	Percent of Total
SUMMARY BY DEPARTMENT							
Executive Offices	144	150	-	-	-	150	4.79%
Business & Financial Services	227	255	-	-	-	255	8.15%
Economic Development	179	184	-	-	-	184	5.88%
Families, Parks & Recreation	198	204	-	-	-	204	6.52%
Fire	592	592	-	-	-	592	18.91%
Housing & Community Dev.	20	20	-	-	-	20	0.64%
Orlando Venues	95	95	-	-	-	95	3.05%
Police	978	995	-	-	-	995	31.79%
Public Works	626	635	-	-	-	635	20.29%
<b>TOTAL CITY OF ORLANDO</b>	<b>3,059</b>	<b>3,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,130</b>	<b>100.00%</b>

## SUMMARY BY FUND

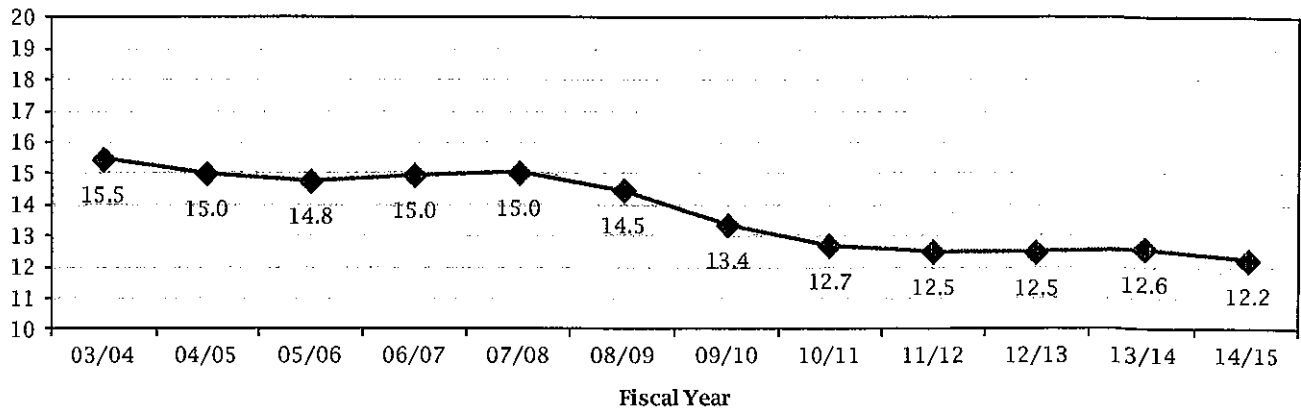
General	2,086	2,149	-	-	-	2,149	68.67%
Wastewater Revenue	217	217	-	-	-	217	6.94%
Solid Waste	97	98	-	-	-	98	3.13%
Parking System Revenue	91	91	-	-	-	91	2.91%
GOAA Police	74	73	-	-	-	73	2.33%
Stormwater Utility	68	69	-	-	-	69	2.20%
Building Code Enforcement	68	71	-	-	-	71	2.27%
Orlando Venues	55	55	-	-	-	55	1.76%
EMS Transport	52	52	-	-	-	52	1.66%
Facilities Management	41	43	-	-	-	43	1.37%
Fleet Management	36	44	-	-	-	44	1.41%
Construction Management	29	36	-	-	-	36	1.15%
Leu Gardens Trust	20	20	-	-	-	20	0.64%
Housing Grants	17	17	-	-	-	17	0.54%
Community Redevelopment Agency	17	17	-	-	-	17	0.54%
Risk Management	11	11	-	-	-	11	0.35%
Civic Facilities Authority	7	-	-	-	-	-	0.00%
Orlando Stadium Operations	-	7	-	-	-	7	0.22%
Community Venues Construction	10	10	-	-	-	10	0.32%
Centroplex Garages	7	7	-	-	-	7	0.22%
After School All Stars	4	4	-	-	-	4	0.13%
Downtown Development Board	3	3	-	-	-	3	0.10%
Mennello Museum	3	3	-	-	-	3	0.10%
Cemetery Trust	2	2	-	-	-	2	0.06%
Pension Participant Services	1	1	-	-	-	1	0.03%
Fire Pension	1	1	-	-	-	1	0.03%
Health Care	1	1	-	-	-	1	0.03%
Downtown Transit	1	1	-	-	-	1	0.03%
Crossing Guard	1	1	-	-	-	1	0.03%
Grant	39	26	-	-	-	26	0.83%
<b>TOTAL CITY OF ORLANDO</b>	<b>3,059</b>	<b>3,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,130</b>	<b>100.00%</b>

Fiscal Year

2014/2015

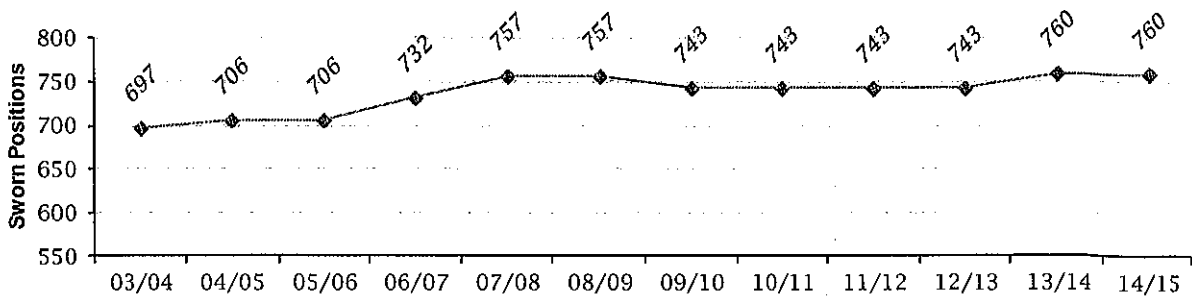
Proposed Budget (as of July 28, 2014)

Employees per Thousand City Population

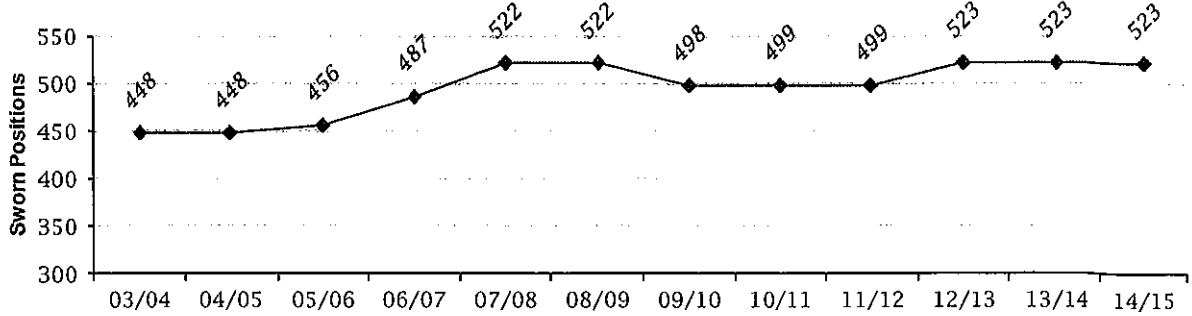


FY	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Employees	3,121	3,135	3,211	3,350	3,439	3,390	3,162	3,025	3,025	3,059	3,130	3,130
Population	201,851	208,900	217,567	224,055	228,765	234,130	236,788	238,300	241,978	245,254	248,731	256,012
per 1,000	15.5	15.0	14.8	15.0	15.0	14.5	13.4	12.7	12.5	12.5	12.6	12.2

Orlando Police Department Sworn Positions



Orlando Fire Department Sworn Positions



**Proposed Budget** (as of July 28, 2014)
 

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**Available Funding for Capital Improvement Projects 2014/15**

	FY 2013/2014 Adopted	FY 2014/15 Proposed
Transportation Impact Fee-North Fund	2,588,090	1,538,090
Transportation Impact Fee-Southeast Fund	1,279,666	3,878,125
Transportation Impact Fee-Southwest Fund	1,200,000	1,450,000
Gas Tax Fund	9,131,624	10,000,598
Capital Improvements Fund	4,720,000	6,970,000
Wastewater Revenue Fund	-	2,662,000
Wastewater General Construction Fund	7,325,000	18,542,000
Wastewater Renewal and Replacement Fund	1,350,000	750,000
Wastewater Collection System Impact Fees Fund	-	500,000
Downtown Transit Fund	150,000	-
Parking System Revenue Fund	350,000	575,000
Solid Waste Fund	697,999	673,000
Stormwater Utility Fund	11,505,000	6,684,639
Civic Facilities Authority Revenue Fund	84,012	-
<b>Capital Improvement Plan Total</b>	<b><u>\$ 40,381,391</u></b>	<b><u>\$ 54,223,452</u></b>



**Proposed Budget (as of July 28, 2014)**

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**FY 2014/2015 BUDGET CALENDAR**

February 19	City went live with Phase 1 Administrative System for Human Resources and Budget Development
March 19	City went live with Phase 2 Administrative System for Financials
March 26	Distribution of instructions and forms for revenue budgets and revenue manual revisions
April 7	Distribution of project request packets for Capital Improvement Program (CIP) requests
April 14	Budget Workshop
April 18	Revenue budgets due in Management and Budget
April 28	Budget Workshop
May 2	Expenditure requests due in Management and Budget
May 2	CIP project request input due to Management and Budget
June 9	Budget Workshop
June 23	Budget Update
July 1	Certification of property values by Orange County Property Appraiser
July 28	Budget Address/City Council vote on proposed millage rate
Sept 8	First public hearing to adopt proposed millage rate, budget and Capital Improvement Program
Sept 15	Final public hearing to adopt millage rate, budget and Capital Improvement Program
October 1	Implementation of adopted budget