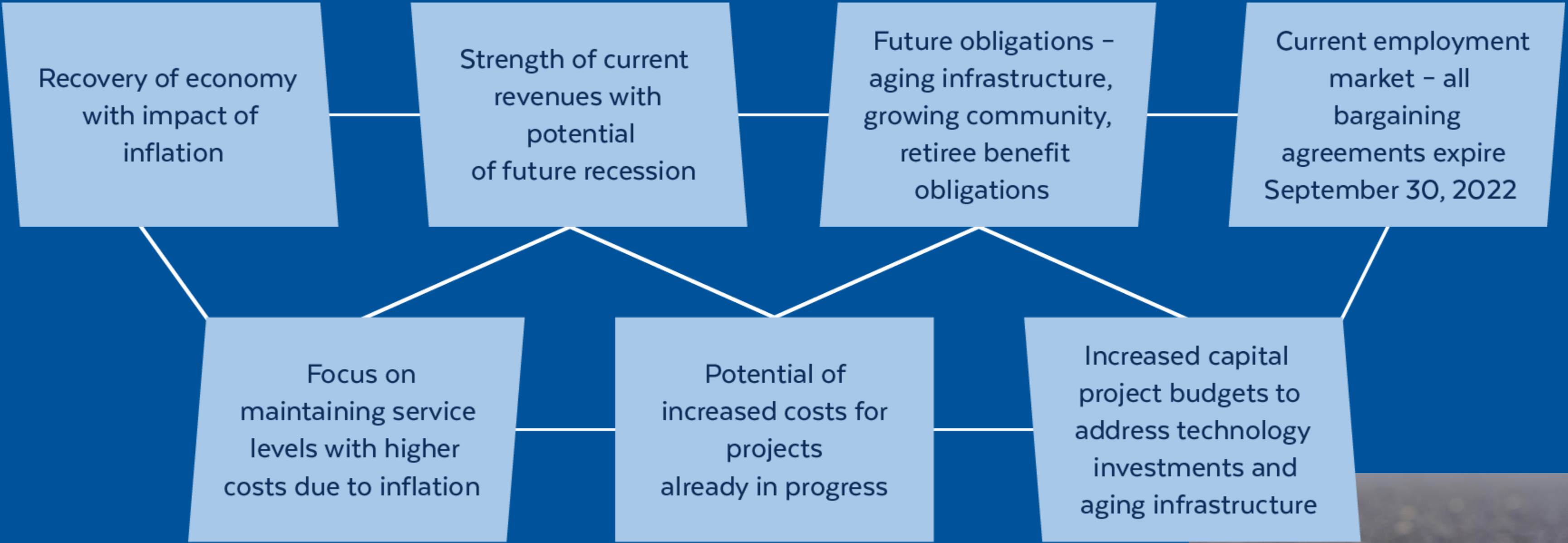


BUDGET WORKSHOP



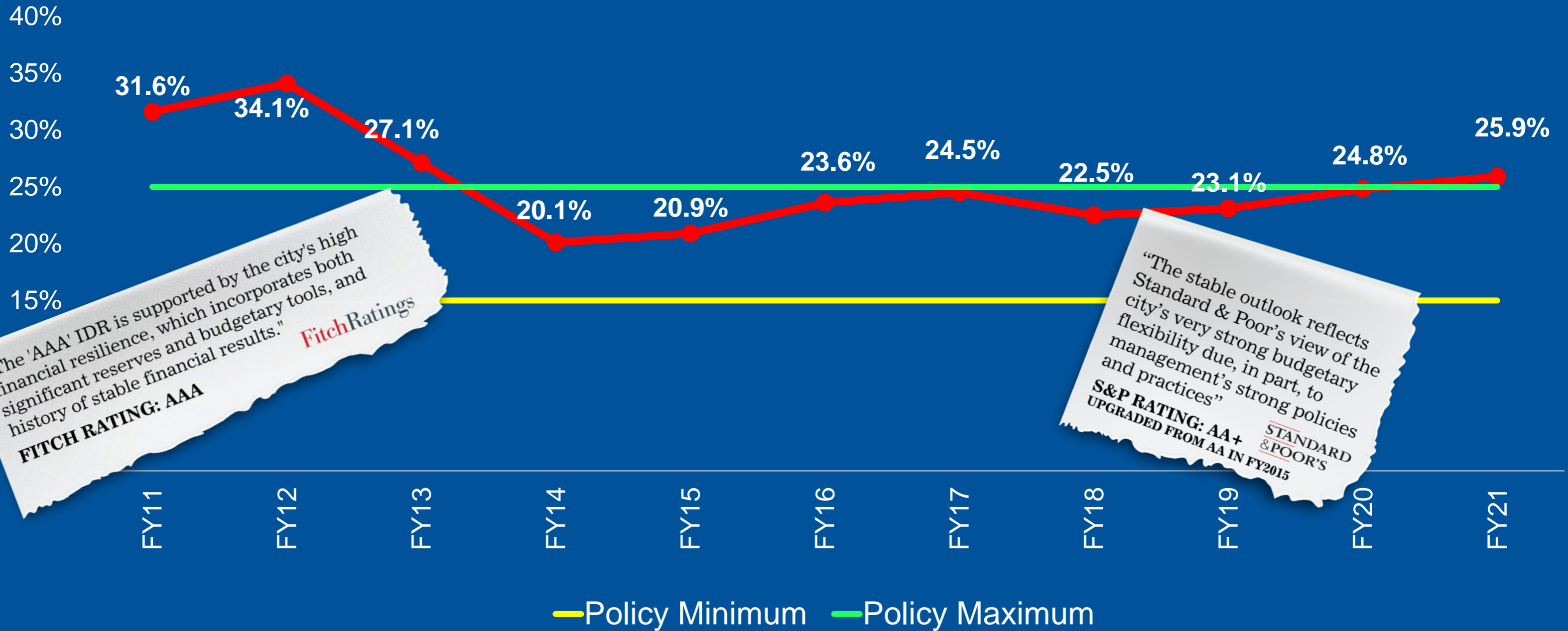
FISCAL YEAR 2023 – July 18, 2022

Fiscal Year 2023 Financial Considerations



City's Current Position

Year-End Reserves as a Percentage of Budget

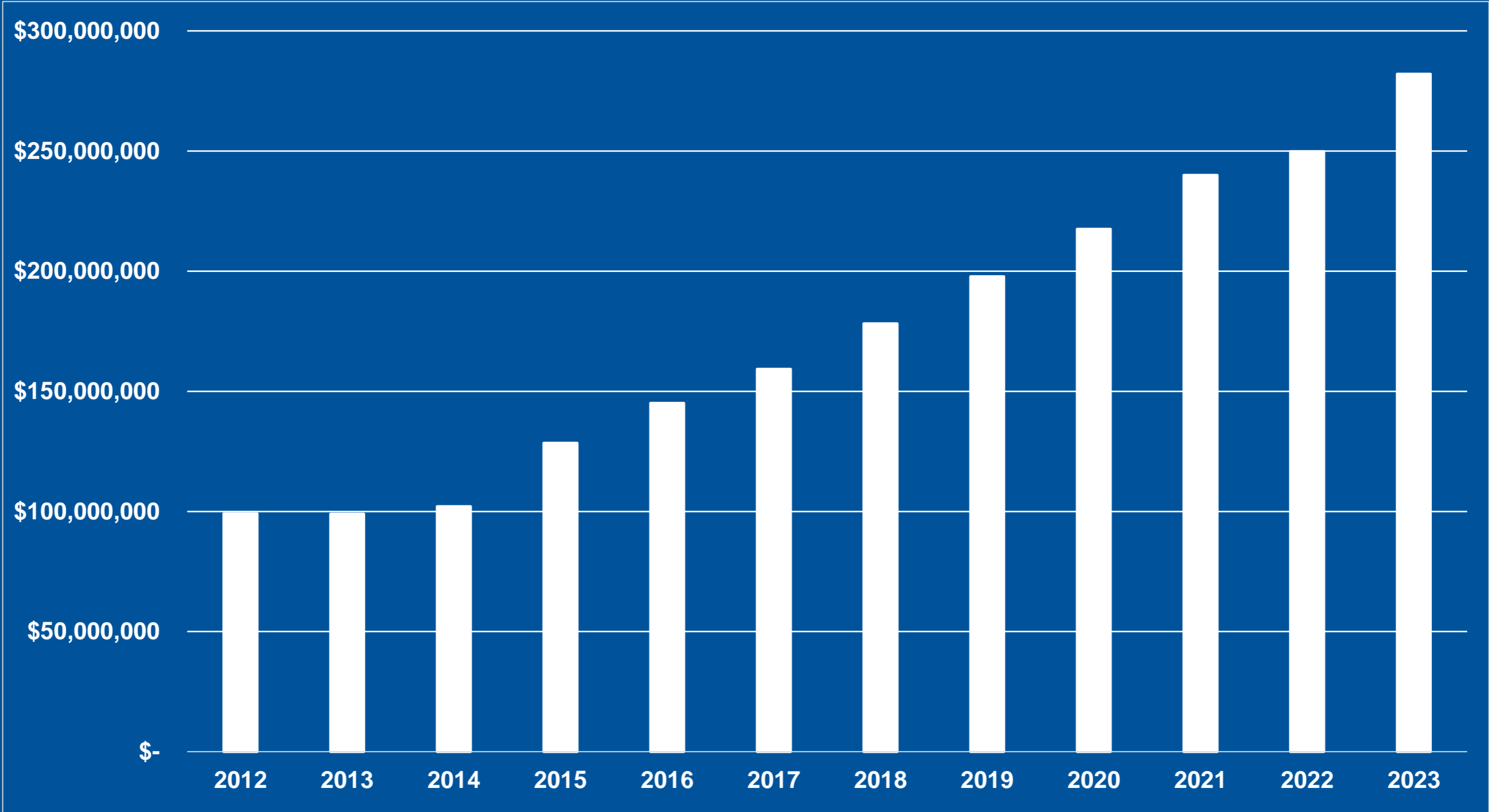


General Fund Revenues

Source	FY2022 Adopted Budget	FY2023 Proposed Budget	Change	Change %
Property Taxes	\$249,264,112	\$282,078,343	\$32,814,231	13.2%
Charges for Services	54,499,937	59,213,656	4,713,719	8.6%
Fines and Forfeitures	4,185,000	4,074,000	(111,000)	-2.7%
Franchise Fees	34,480,000	40,180,000	5,700,000	16.5%
Intergovernmental	83,248,214	87,494,874	4,246,660	5.1%
Licenses and Permits	14,712,500	14,827,500	115,000	0.8%
Sales and Use Taxes	54,400,000	58,552,500	4,152,500	7.6%
Other Revenues	14,166,073	16,214,977	2,048,904	14.5%
Transfer In	36,317,348	38,974,455	2,657,107	7.3%
Total Revenues	\$545,273,184	\$601,610,305	\$56,337,121	10.3%

Property Taxes

No increase in millage!



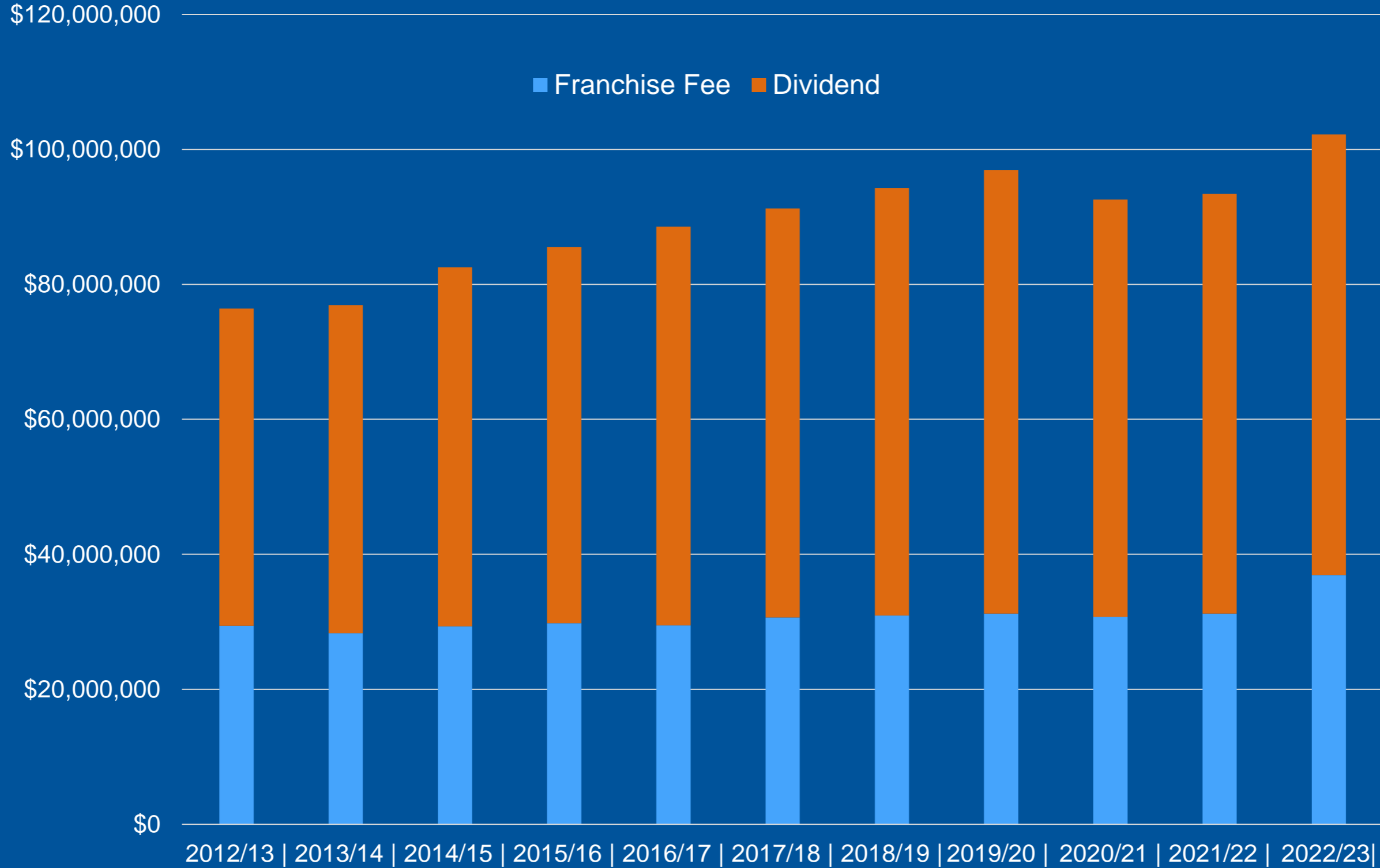
47% of general fund revenues

Property Taxes

Breakdown of \$1 of Property Tax Bill:

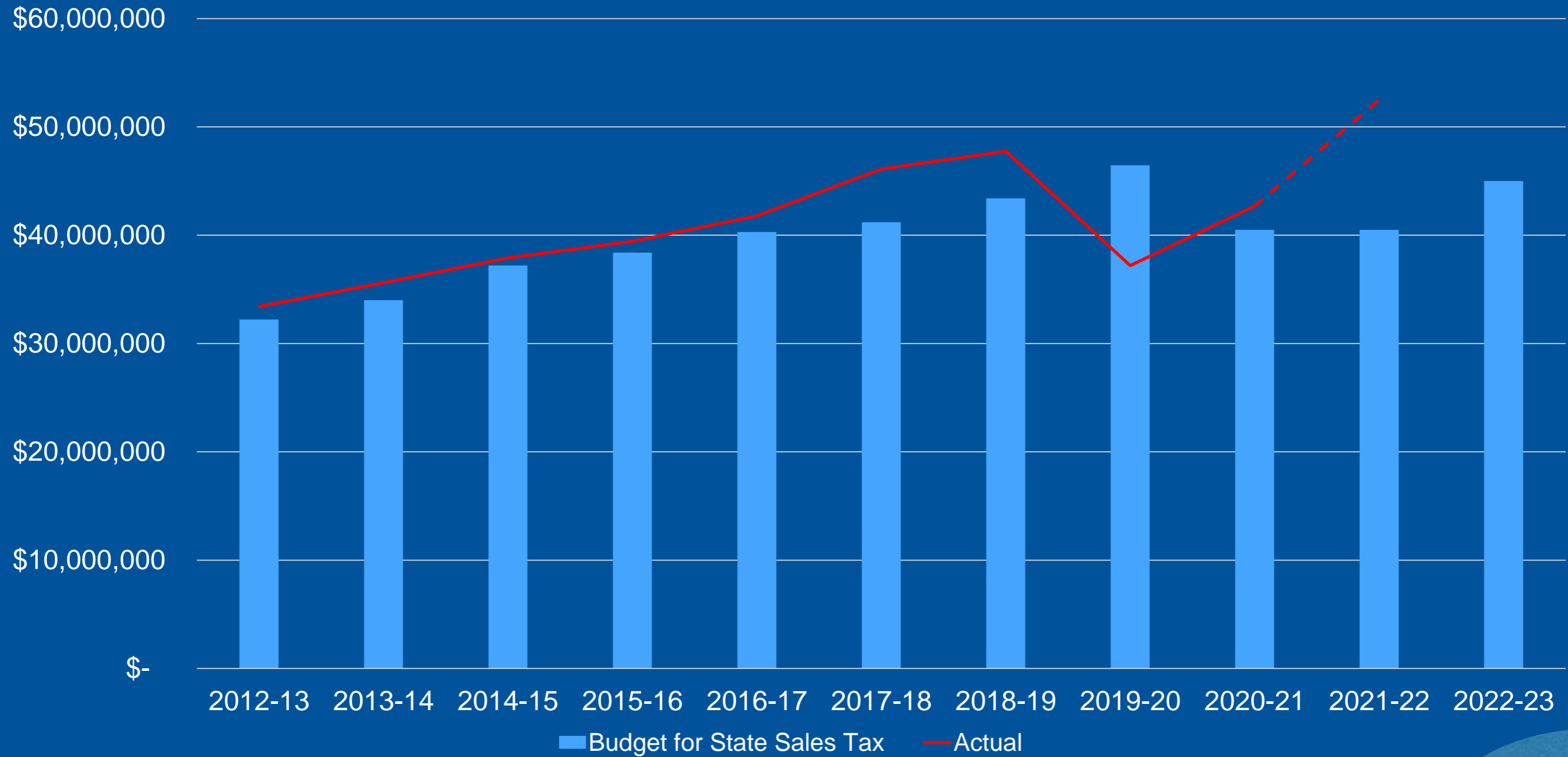


OUC



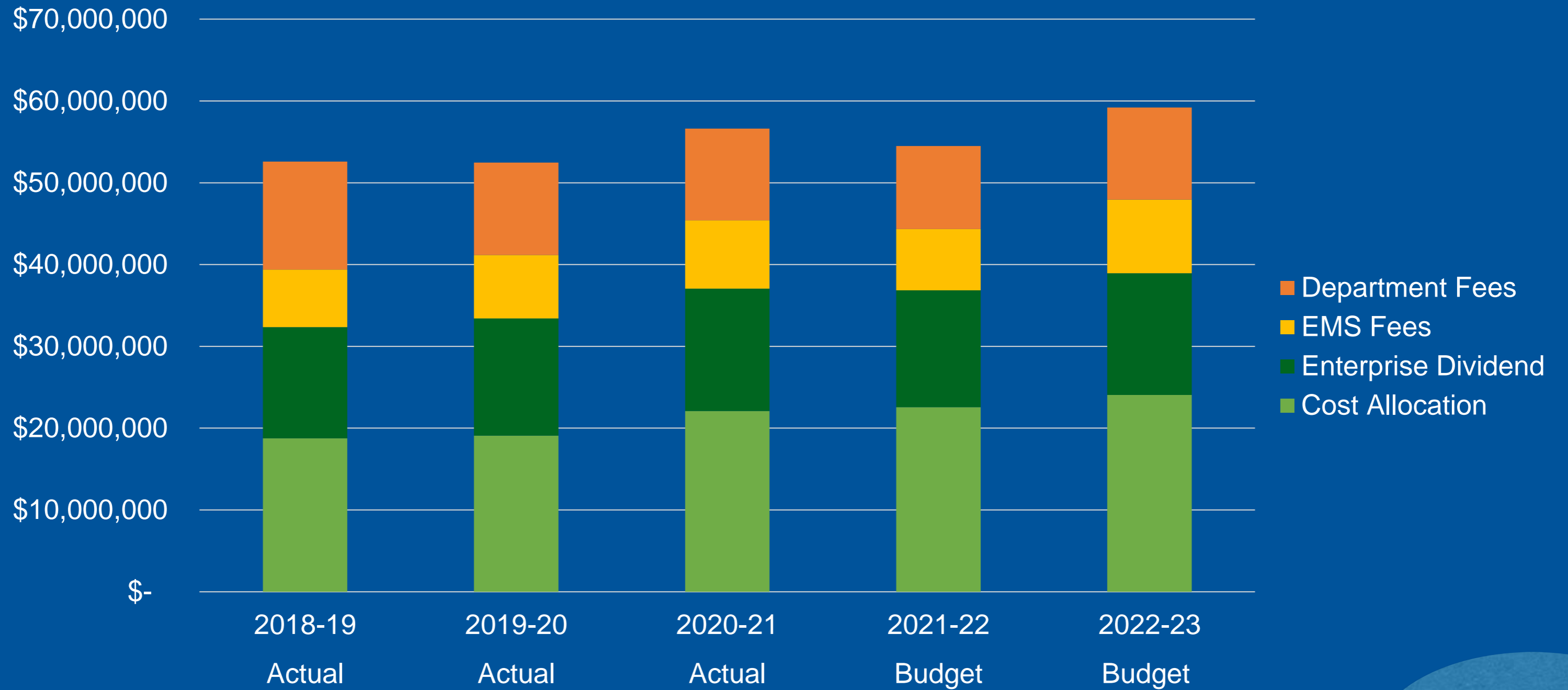
17% of general fund revenues

Sales Tax



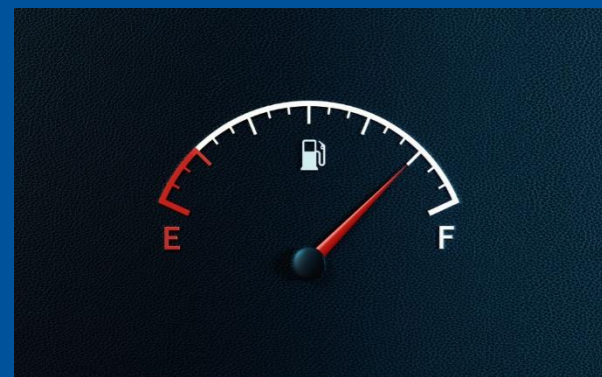
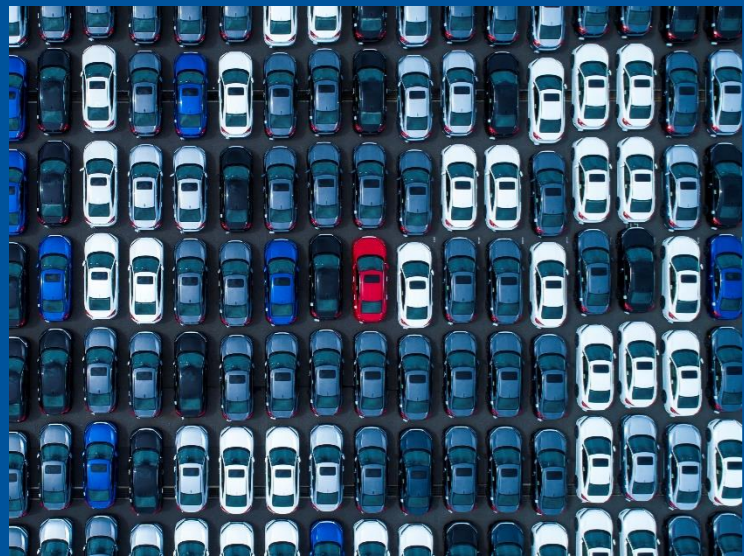
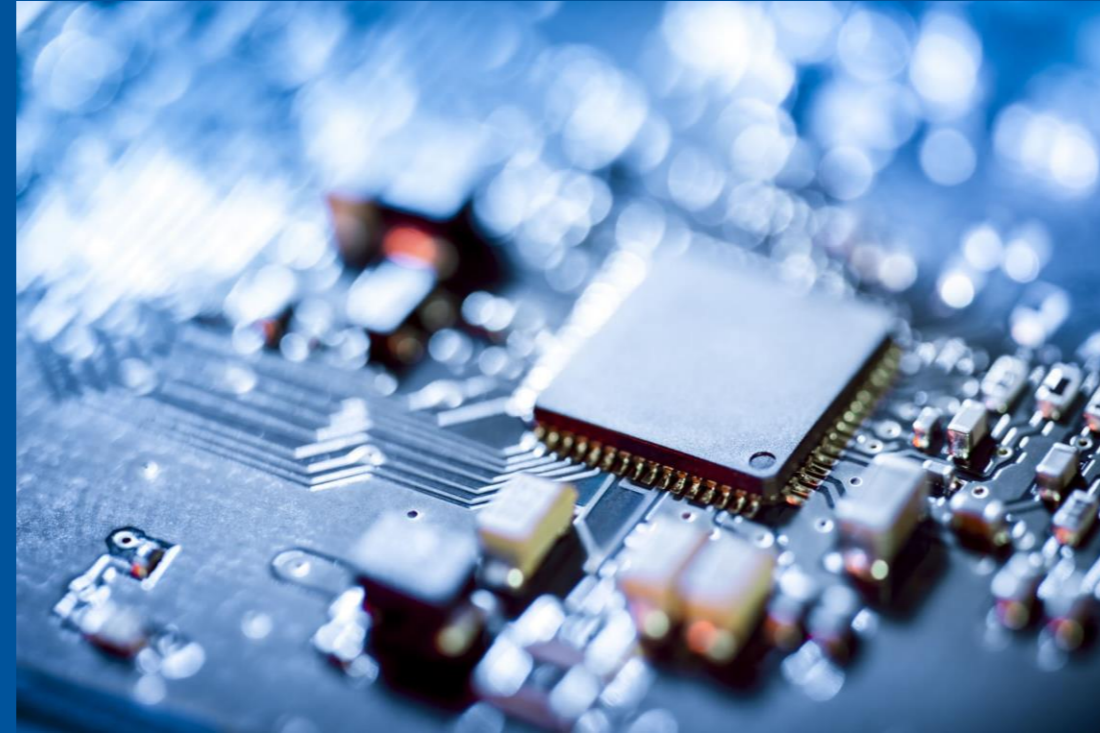
10% of general fund revenues

Charges for Services Revenues

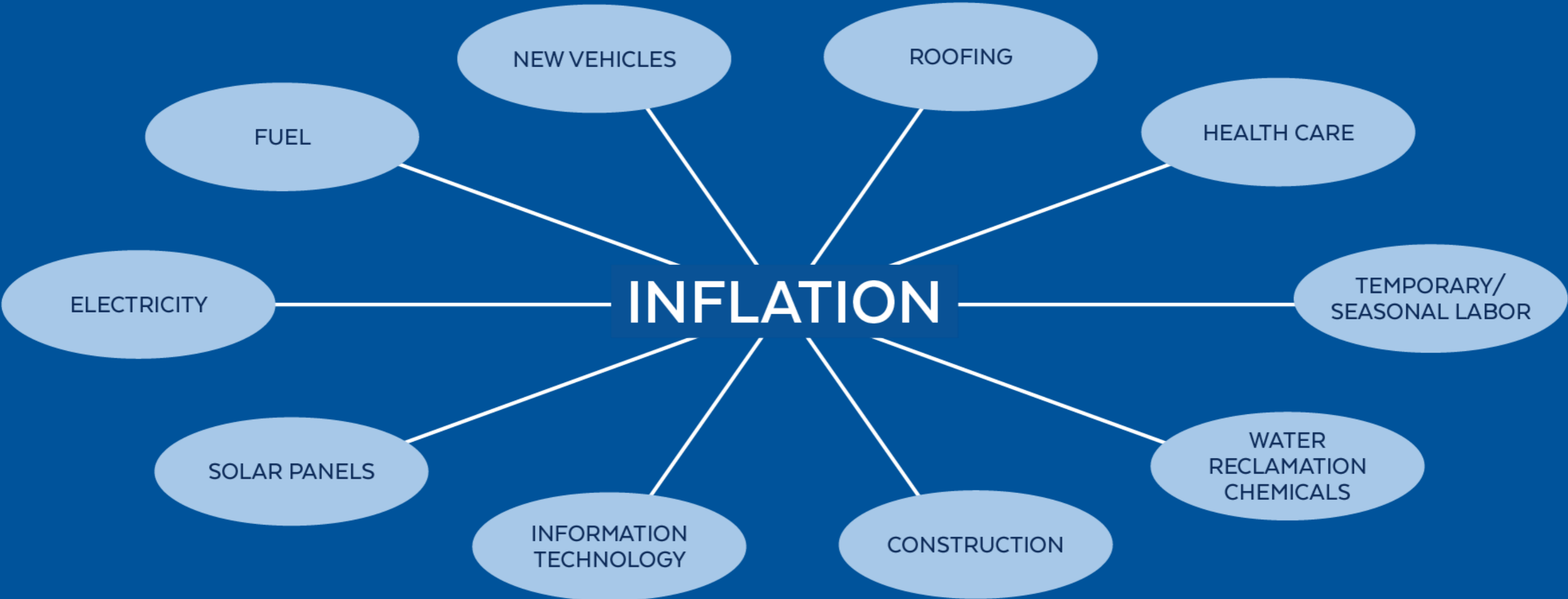


10% of general fund revenues

Impact of Inflation and Supply Chain Issues



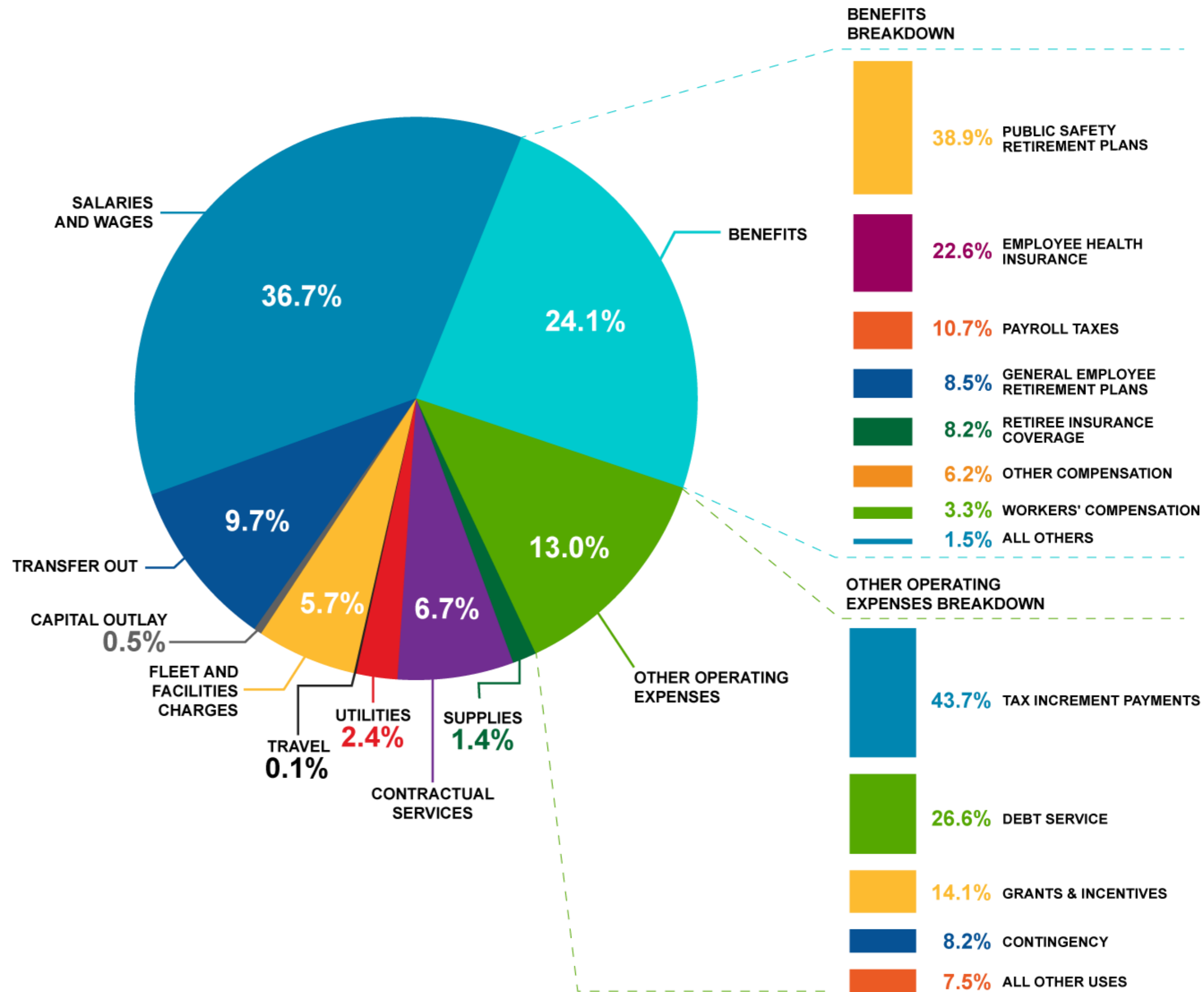
Impact of Inflation and Supply Chain Issues



General Fund Expenditures by Use

	FY2022 Adopted Budget	FY2023 Proposed Budget	Change	Change %
Salaries and Wages	\$206,530,102	\$220,556,974	\$14,026,872	6.8%
Benefits	143,137,364	144,733,567	1,596,203	1.1%
Supplies	9,135,056	8,307,151	-827,905	-9.1%
Contractual Services	37,587,209	40,097,517	2,510,308	6.7%
Utilities	12,887,367	14,225,881	1,338,514	10.4%
Training and Travel	673,671	769,269	95,598	14.2%
Fleet and Facility Charges	29,249,110	34,486,724	5,237,614	17.9%
Capital Outlay	1,668,050	2,738,957	1,070,907	64.2%
Other Operating Expenses	64,950,320	77,373,544	12,423,224	19.1%
Transfer Out	39,454,935	58,320,721	18,865,786	47.8%
Total Expenses	\$545,273,183	\$601,610,305	\$56,337,122	10.3%

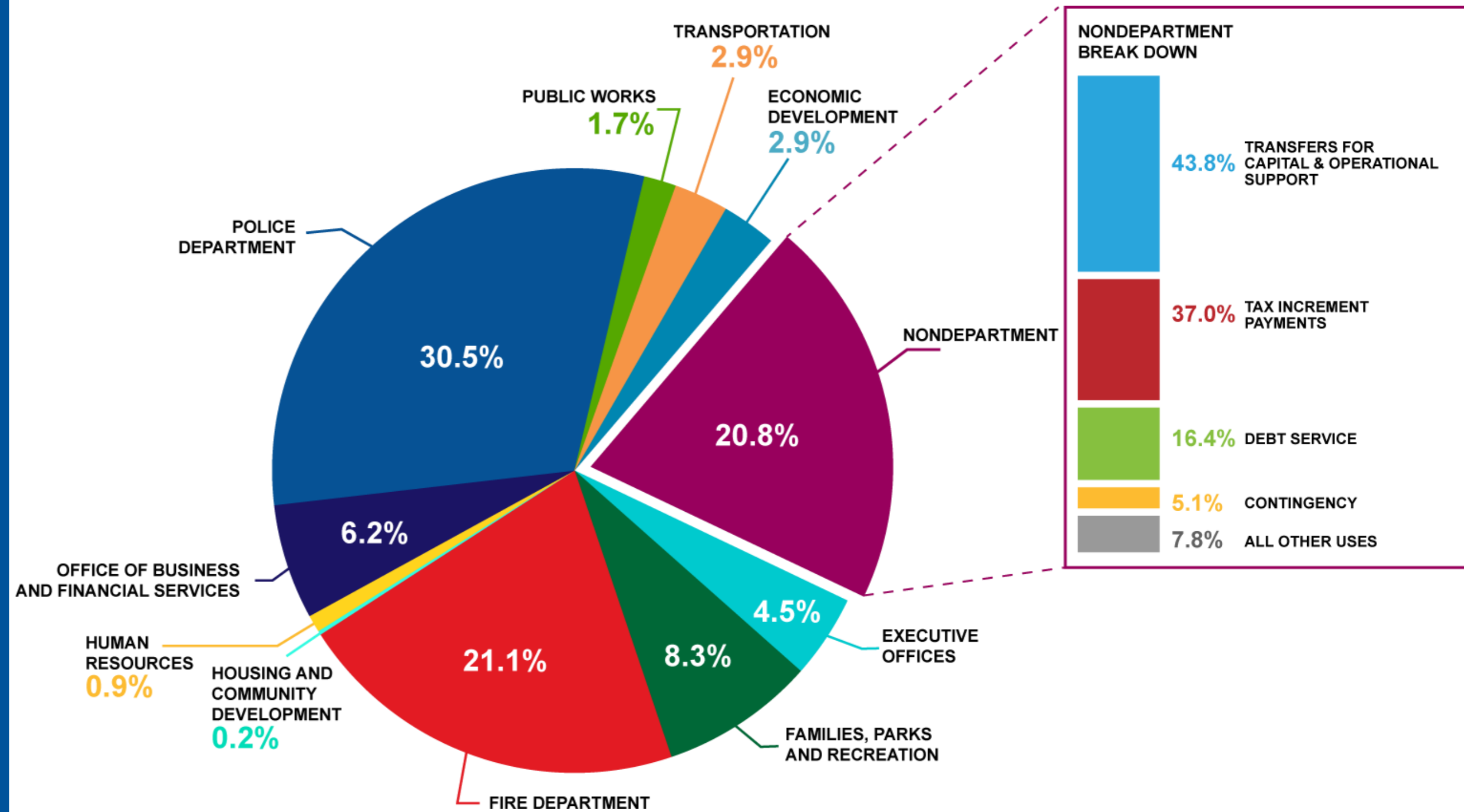
General Fund Expenditures



General Fund by Department

	FY2022 Adopted Budget	FY2023 Proposed Budget	Change	Change %
Police	\$171,443,157	\$183,789,006	\$12,345,849	7.2%
Families, Parks & Recreation	45,688,726	49,725,834	4,037,108	8.8%
Business & Financial Services	34,249,313	37,069,320	2,820,007	8.2%
Executive Offices	25,115,406	26,864,592	1,749,186	7.0%
Fire	125,495,714	126,741,332	1,245,618	1.0%
Public Works	9,152,701	10,357,024	1,204,323	13.2%
Economic Development	16,916,268	17,591,958	675,690	4.0%
Transportation	16,853,760	17,410,272	556,512	3.3%
Human Resources	5,429,843	5,506,822	76,979	1.4%
Housing & Community Development	\$1,345,123	\$1,298,234	(\$46,889)	-3.5%
Nondepartmental	93,583,173	125,255,911	31,672,738	33.8%
Total Expenses	\$545,273,184	\$601,610,305	\$56,337,121	10.3%

General Fund Expenditures by Department FY 2023





FY2023 General Fund Department Details

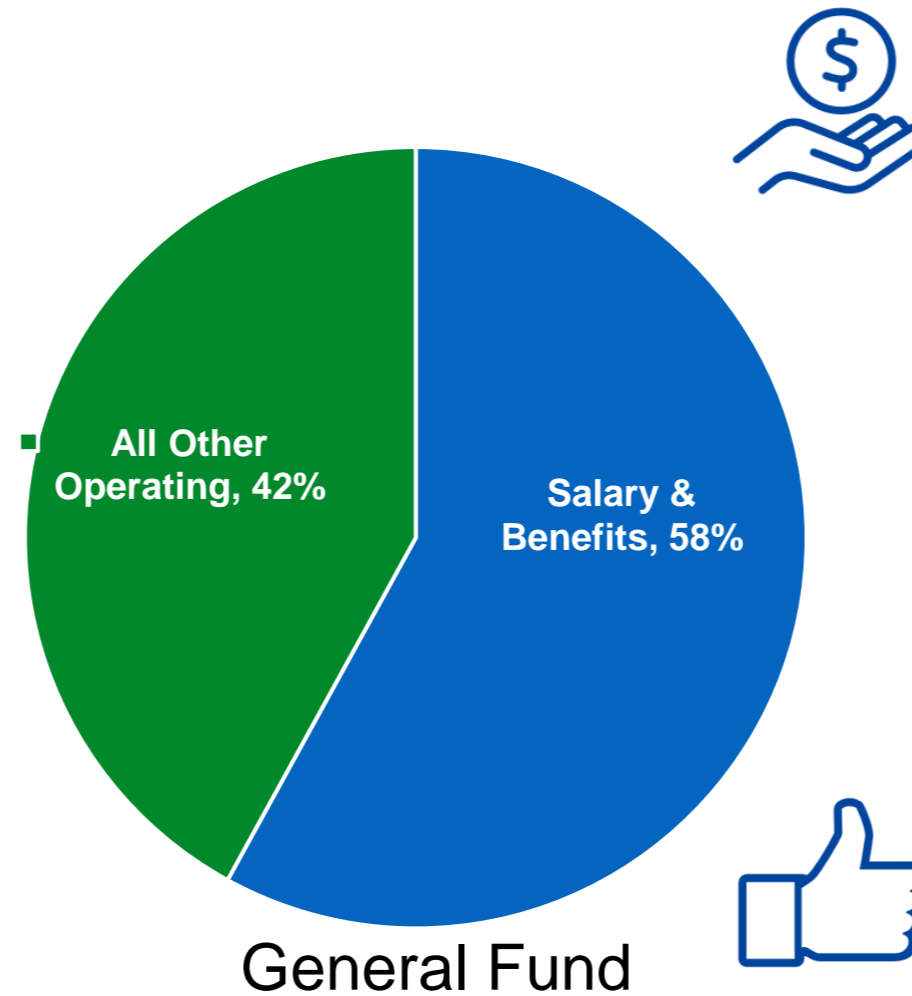
General Fund Divisions

- Business Development
- City Planning
- Code Enforcement
- Director of Economic Development
- Permitting



Other Operating Funds

- CRA
- DDB
- Building Code
- DSNID
- CEB Lien Assessment Fund



FY23 Budget

- General Fund: \$17,591,958 (+4.0%)
- All Funds: \$165,235,775 (+17.6%)

Program Enhancements

- 1 new position
 - Impact Fee Manager
- Additional funding for lawn maintenance and board-up securing contracts
- Additional EDIS funding (from Build Code Fund)

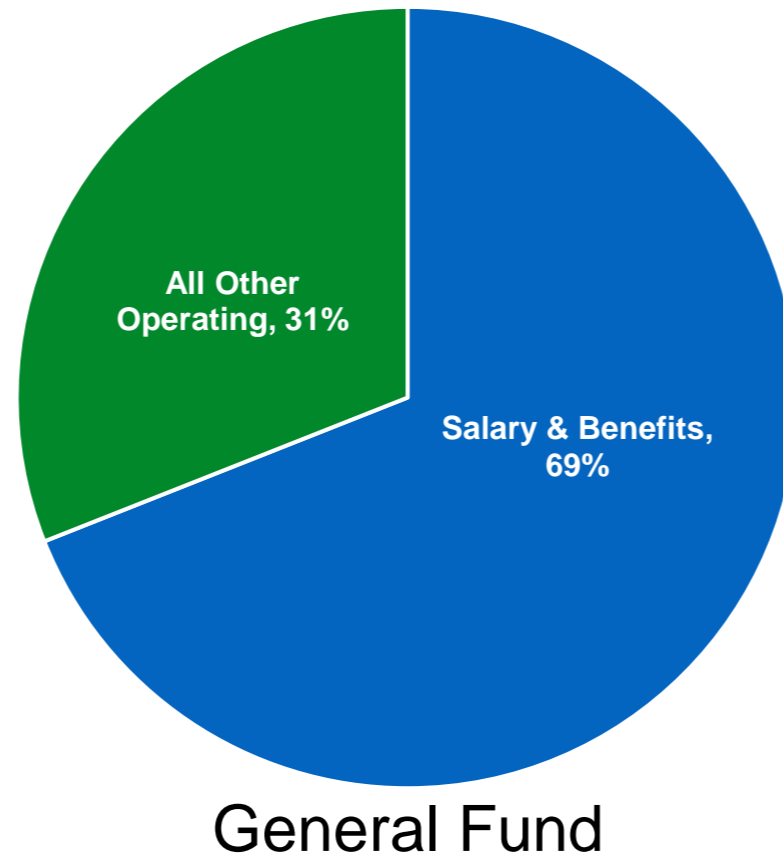
General Fund Divisions

- Office of the Mayor
- Office of Community Affairs
- Office of Communications & Neighborhood Relations
- Office of the City Clerk
- Office of City Commissioners
- Office of Chief Administrative Officer
- Office of Equity
- Minority/Women Business Enterprises
- Office of Sustainability
- City Attorney's Office



Other Operating Funds

- Greenwood Cemetery Fund



FY23 Budget

- General Fund: \$26,864,592 (+7.0%)
- All Funds: \$29,288,452 (+6.1%)

Program Enhancements

- Ten new positions (plus five added in FY22 via BRC; plus, three moved from Solid Waste Fund):
 - CAO's Office, Equity, Sustainability, Communications and one new social media assistants in each Commissioner office
- Increase of \$200,000 for Community Organizations / Mayor's Matching Grants;
- \$200,000 capital funding for Clerk's record management and preservation effort
- \$200,000 capital funding for Communication's new media platform



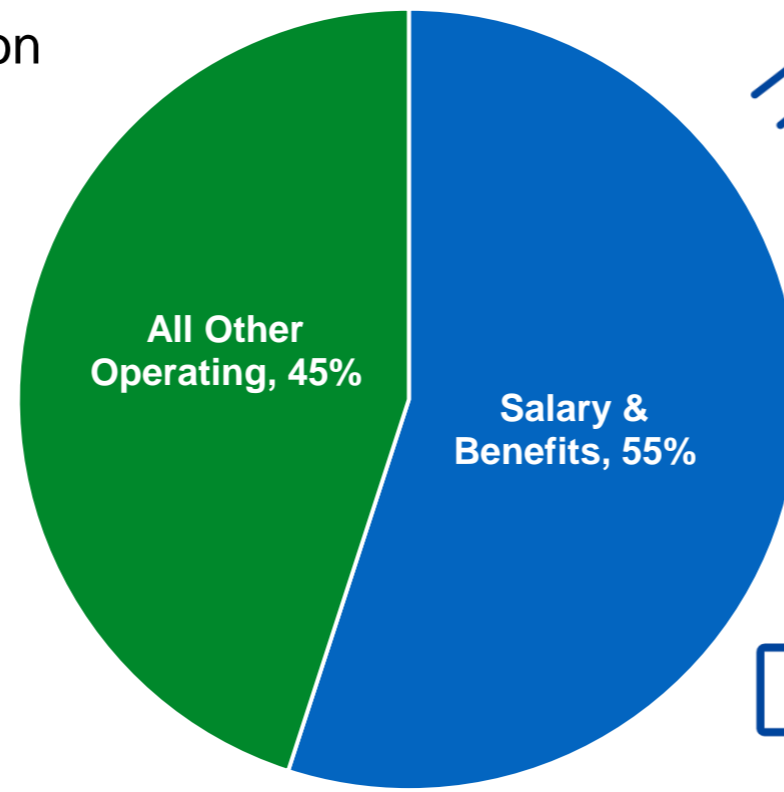
General Fund Divisions

- Children Affairs
- Director of Families, Parks & Recreation
- Parks
- Recreation



Other Operating Funds

- After School All Stars



General Fund



FY23 Budget

- General Fund: \$49.725.834 (+8.8%)
- All Funds: \$59,830,203 (+8.9%)

Program Enhancements

- Seven (7) new positions (plus 4 in FY22 via BRC):
 - 5 My Brother's Keeper (MBK) Advocates and 1 MBK Supervisor
 - Park Ranger Supervisor
- Operating budget increases for Mercy Drive Kidz Zone
- Pay increases for existing Temp / Seasonal workers
- MBK expansion
- Conversion of the Jackson Center to a youth center.

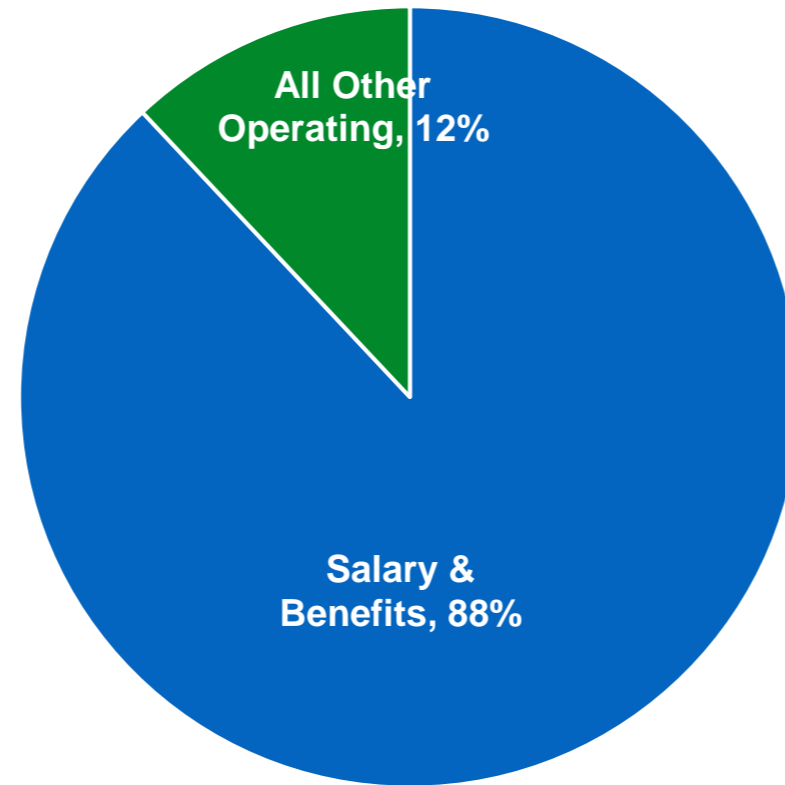


General Fund Divisions

- Fire Chief's Office
- Fire Administrative Services Bureau
- Fire Support Services Bureau
- Fire Rescue Operations Bureau



Other Operating Funds



General Fund



FY23 Budget

- General Fund: \$126,741,332 (+1.0%)
- All Funds: \$130,931,332 (-1.4%)



Program Enhancements

- Fire pension costs decreased \$1M.
- Budget now includes \$700,000 for the managed care payment to the state.
- Capital budget includes funding for design of three fire stations in Southeast (2 new and 1 replacement)
- Increased funding for equipment replacement

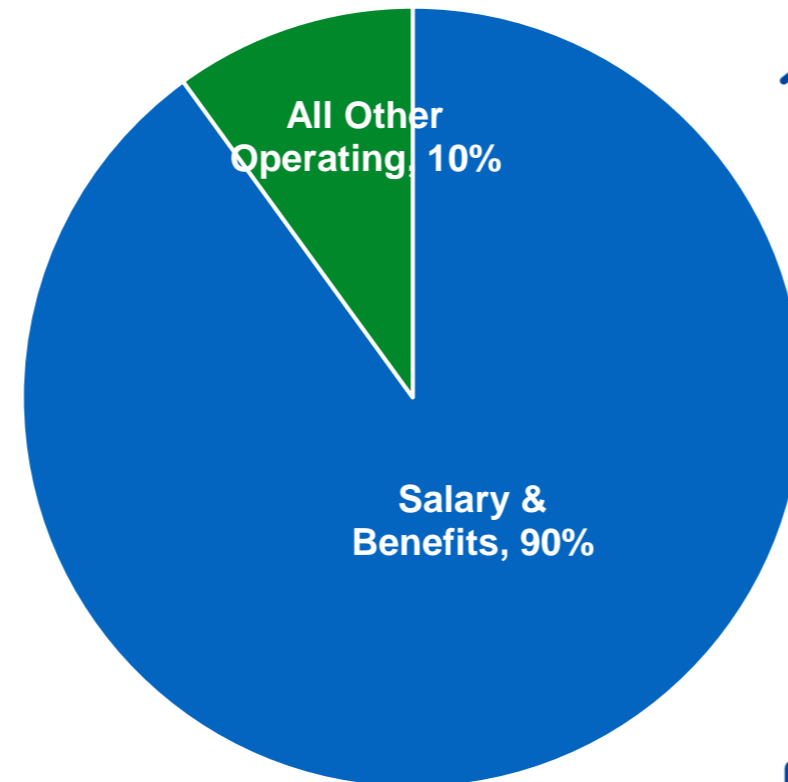
General Fund Divisions

- Housing and Community Development (Administrative costs only)



Other Operating Funds

- Federal Grant Funds
- State Grant Funds



General Fund



FY23 Budget

- General Fund: \$1,298,234 (-3.5%)
- All Funds: \$14,253,329 (+21.2%)



Program Enhancements

- \$1M increase in State Housing funding provides additional administrative cost recovery
- Capital budget includes \$1M for affordable housing efforts

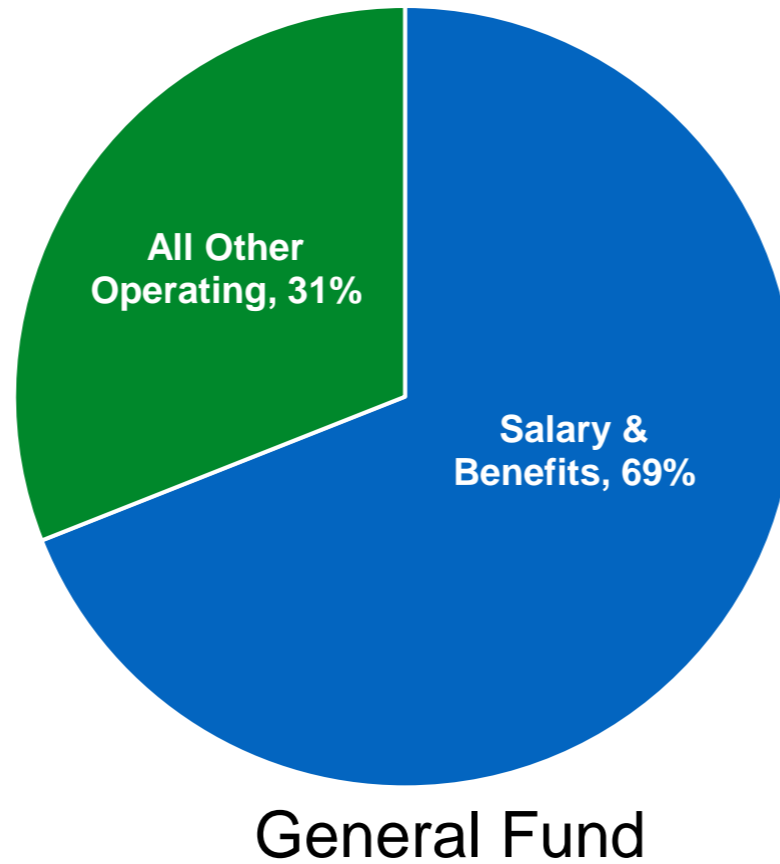
General Fund Divisions

- Human Resources



Other Operating Funds

- Health Care Fund
- Wellness (Risk Management Fund)



FY23 Budget

- General Fund: \$5,506,822 (+1.4%)
- All Funds: \$88,126,886 (+7.8%)



Program Enhancements

- First year incorporated in the proposed budget as a Department
- Premium increase of 4.5% reflected in department budgets

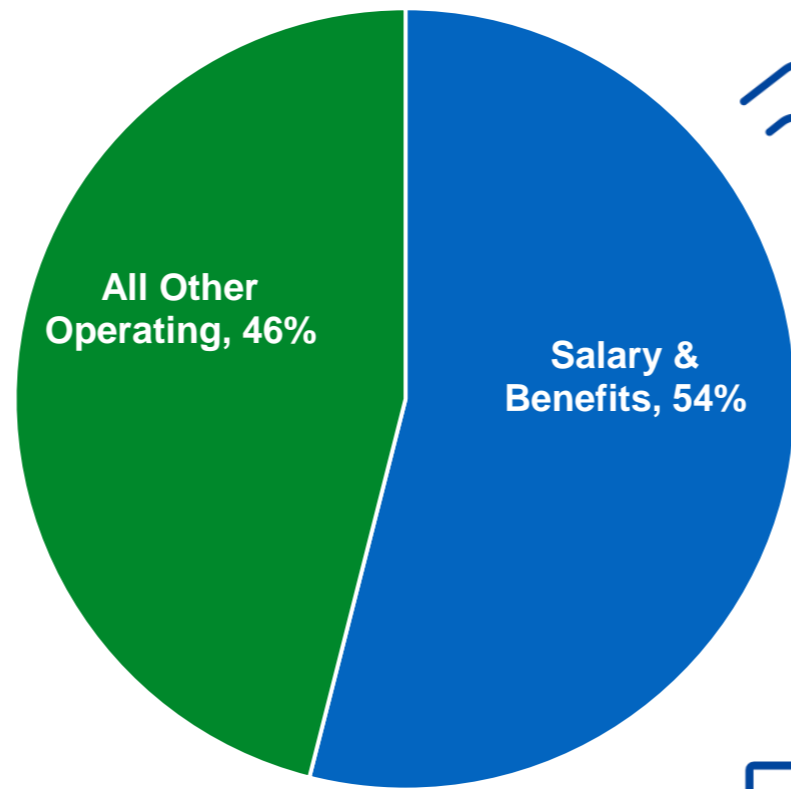
General Fund Divisions

- Chief Financial Officer
- Accounting and Control Division
- Management and Budget Division
- Procurement and Contracts Management Division
- Real Estate Management Division
- Information Technology Division
- Treasury Management Division



Other Operating Funds

- Facilities Fund
- Fleet Funds
- Risk Management Fund



General Fund



FY23 Budget

- General Fund: \$37,069,320 (+8.2%)
- All Funds: \$138,187,936 (+17.7%)

Program Enhancements

- Additional IT contracts and equipment replacement
- Capital budget increases for roofs, HVAC, back-up generators, solar energy, and computer replacement
- Fleet budget incl. higher vehicle and fuel costs
- Moved building costs from Non-Dept to Real Estate



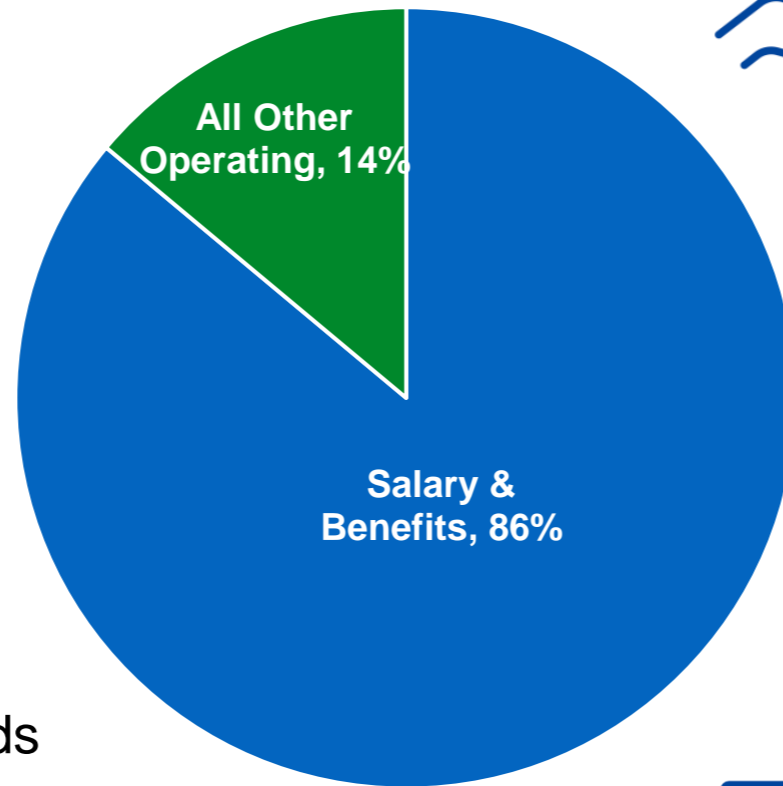
General Fund Divisions

- Police Administration
- Administrative Services Bureau
- Investigative Services Bureau
- Special Services Bureau
- Patrol Services Bureau



Other Operating Funds

- School Crossing Guard Fund
- Contraband Forfeiture Trust Funds
- 911 Emergency Telephone System Fund
- Greater Orlando Aviation Authority Fund



General Fund



FY23 Budget

- General Fund: \$183,789,006 (+7.2%)
- All Funds: \$209,943,580 (+7.5%)

Program Enhancements

- 23 new positions added (plus 7 added in FY22 via BRC)
 - Including 1 new Police Lieutenant, 10 new CSOs and 1 CSO supervisor
 - 5 Crime Scene Technicians
 - 2 Permitting Technicians and 2 Public Record Specialists
 - 1 Communications Validations Specialists
 - 1 E-Learning Developer/Instructional Designer
- Additional funding for increase in radio system maintenance contract, fleet charges, and outfitting new employees
- Additional one-time capital funding for new patrol vehicles
- Capital includes \$2.25M equipment replacement and \$2M for HVAC / filtration replacement at the gun range



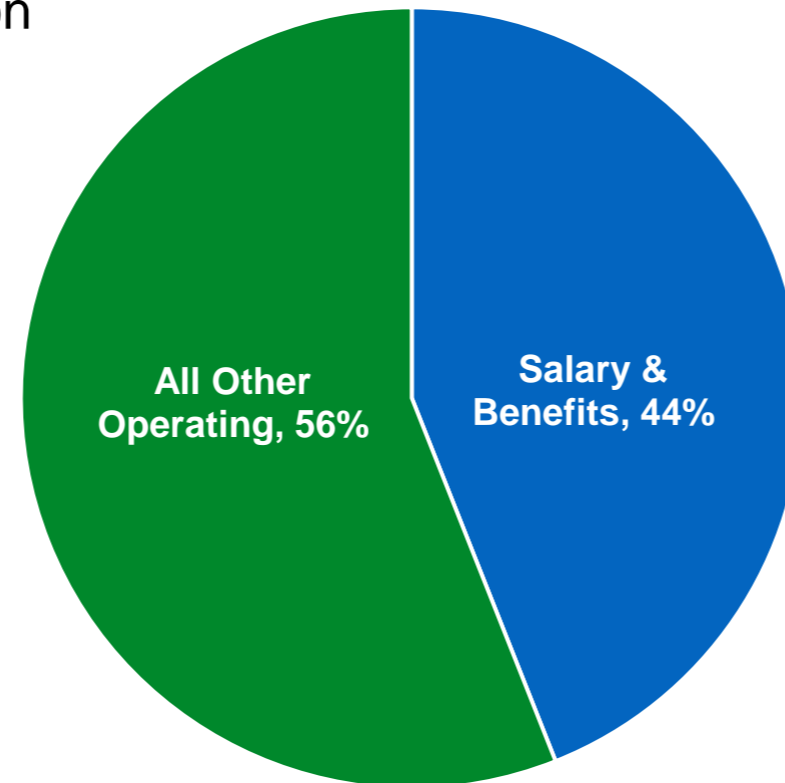
General Fund Divisions

- Director of Public Works
- Engineering/Engineering Services Division
- Streets Division



Other Operating Funds

- Water Reclamation Revenue Fund
- Solid Waste Fund
- Stormwater Utility Fund
- Construction Management Fund



General Fund



FY23 Budget

- General Fund: \$10,357,024 (+13.2%)
- All Funds: \$244,662,001 (-12.9%)



Program Enhancements

- Three (3) new positions in Engineering Survey Services
- Operating costs increase due to significantly higher right-of-way maintenance costs as inmate labor crews are no longer available
- Increased total pavement rehab budget to \$5M (from CIP and Gas Tax)

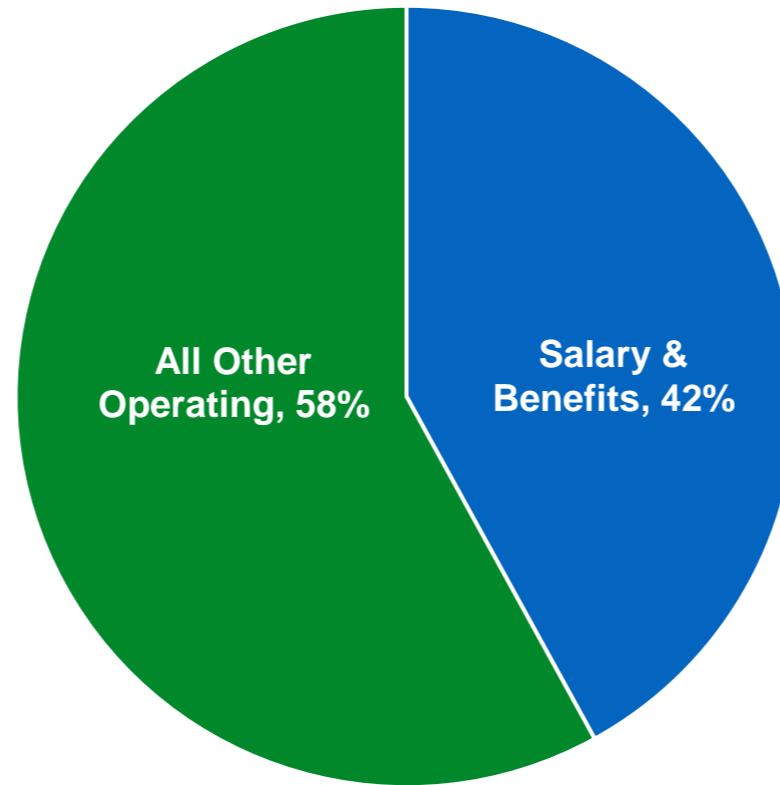
General Fund Divisions

- Director of Transportation
- Transportation Engineering Division
- Transportation Planning Division



Other Operating Funds

- Parking Revenue Fund
- Centroplex Garages Fund



General Fund



FY23 Budget

- General Fund: \$17,410,506 (+3.3%)
- All Funds: \$63,627,506 (+13.8%)



Program Enhancements

- Eliminated Assistant Director position in FY22 via BRC action
- Increased budget for street lighting utility cost.
- CIP budget includes Robinson Complete Street and additional signal equipment

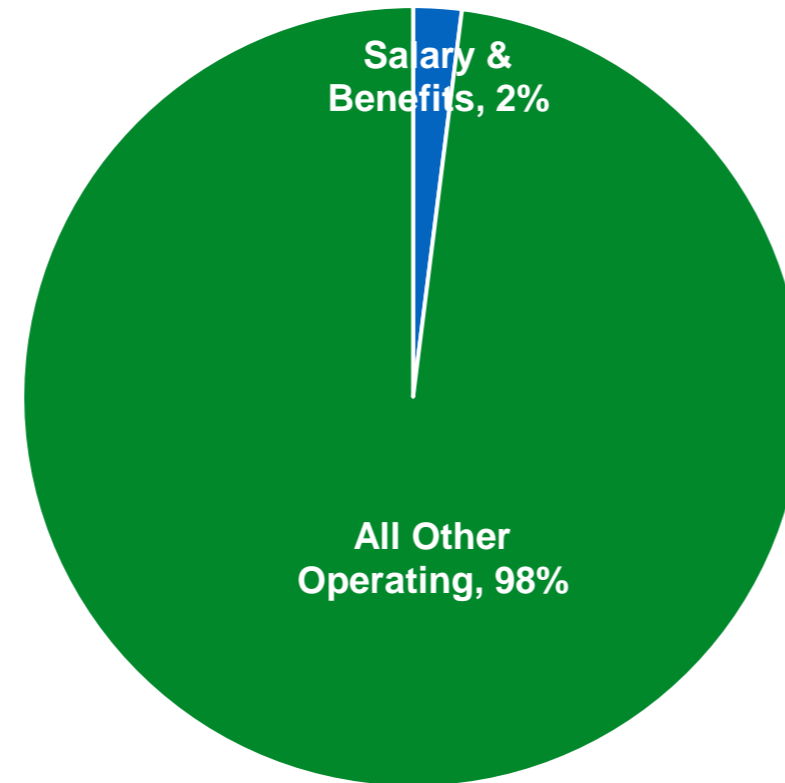
General Fund Divisions

- Tax Increment Payments
- Debt Service
- Contingency
- Transfers to Other Funds



Other Operating Funds

- Designated Revenue Fund
- Utilities Services Tax Fund
- Debt Service Tax Fund
- Pension & OPEB Funds



General Fund



FY23 Budget

- General Fund: \$125,255,911 (+33.8%)
- All Funds: \$352,906,673 (+15.0%)

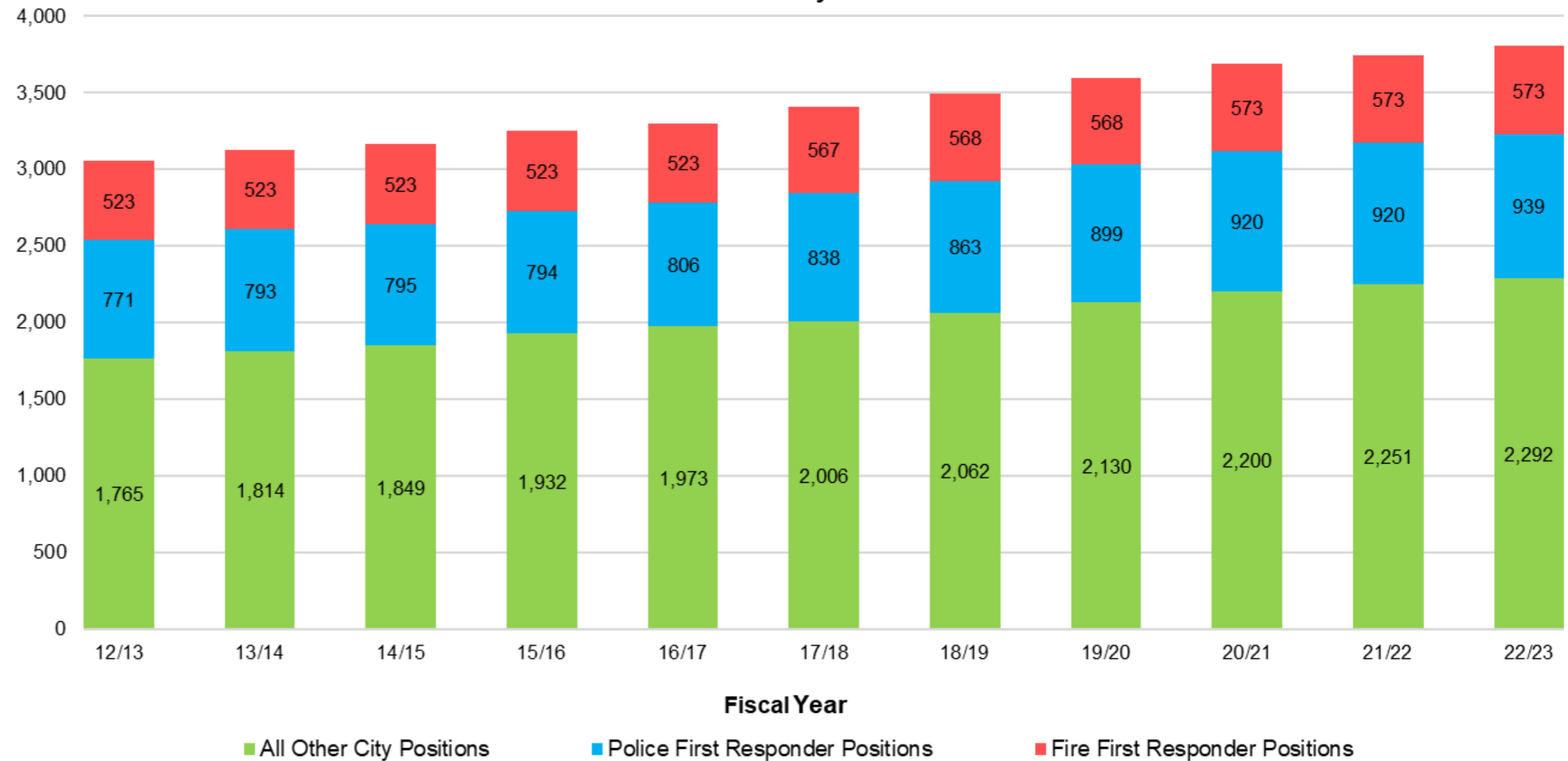


Program Enhancements

- Operating expenses include:
 - Increased tax increment payments of \$5.3M
 - An increase of \$2.8M in debt service
 - A \$1.6M 'fleet fuel contingency'
 - An increase of \$650k for additional solar farm subscription
- Transfers include:
 - An increase of \$11.4M to CIP Fund
 - An increase of \$3.8M to Designated Revenue Fund (including \$1.6M grant match)
 - \$250,000 increase to Greenwood Cemetery

Citywide Staffing All Funding Sources

Historical Totals of Orlando First Responder Positions
and All Other City Positions



FY2023 Other Funds Budgets

Select Funds Expenditures

	FY2022 Adopted Budget	FY2023 Proposed Budget	Change	Change %
Capital Improvements Fund	\$23,306,345	\$35,194,800	\$11,888,455	51.0%
Community Redevelopment Agency Fund	29,025,664	38,823,590	9,797,926	33.8%
Health Care Fund	76,056,803	82,472,305	6,415,502	8.4%
Fleet Funds	41,272,118	47,399,664	6,127,546	14.8%
Parking System Revenue Fund	18,191,912	22,684,862	4,492,950	24.7%
Solid Waste Fund	42,572,677	41,677,571	(895,106)	-2.1%
State Housing Initiatives Partnership Program Fund	1,974,519	3,010,187	1,035,668	52.5%
Stormwater Funds	27,516,683	30,646,663	3,129,980	11.4%
Water Reclamation Capital Funds	73,735,740	49,738,940	(23,996,800)	-32.5%
Water Reclamation Revenue Fund	111,470,863	116,760,743	5,289,880	4.8%
All Other Non-General Funds	486,859,359	535,616,793	48,757,434	10.0%
Total Expenses	\$901,916,991	\$939,542,912	\$37,625,920	4.2%

Other Funds Summary

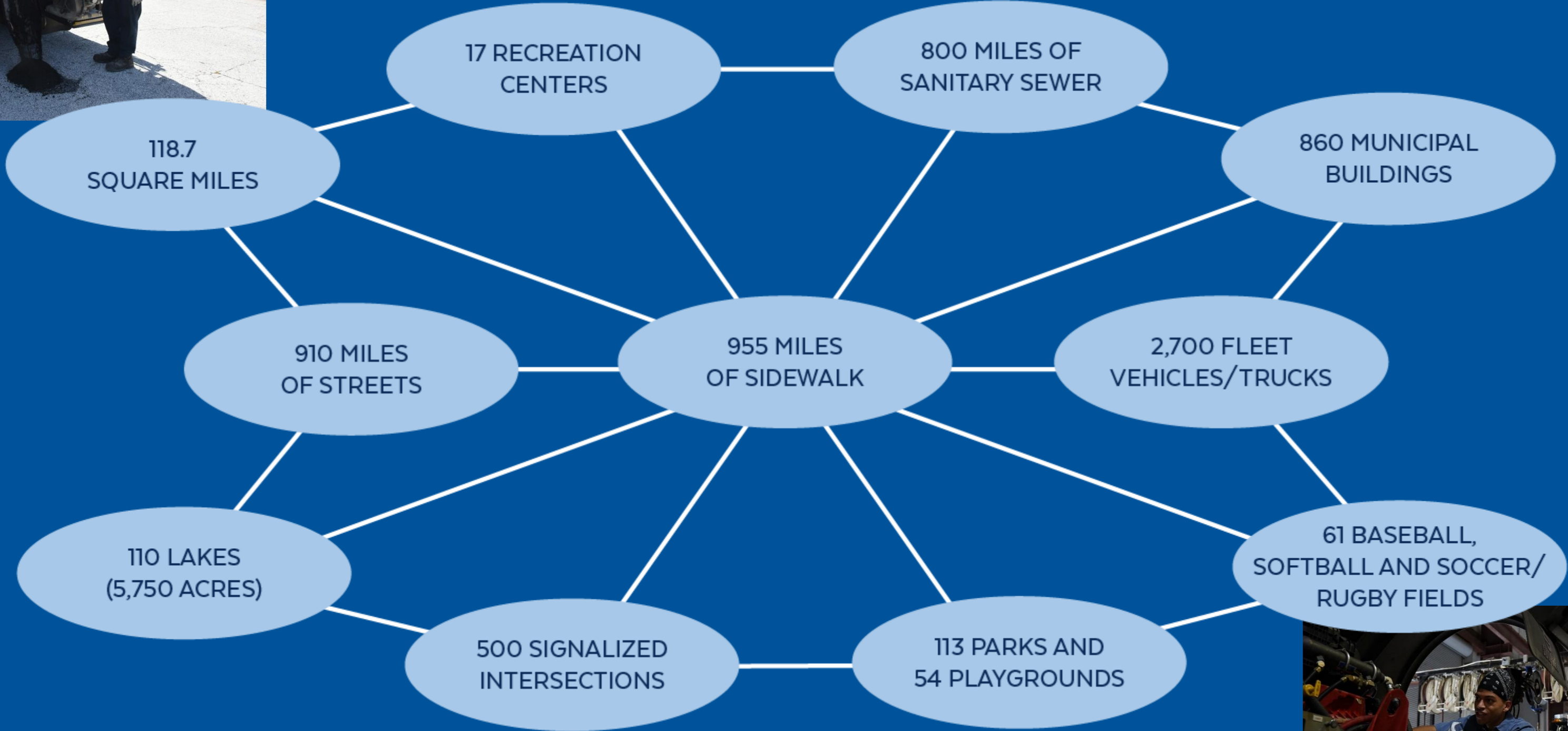
- Capital Improvement Fund budget increases by \$11.9M
 - Due to \$11.4M increase in General Fund support
 - Expands funding for renewal and replacement efforts
 - Funds design of three fire stations and police range improvements
 - Funds continued energy efficiency efforts (\$1.25M) and water conservation pilot
 - Increased pavement rehab funding and funding for Robinson Complete Streets
 - Computer replacements citywide
 - Affordable housing
- Continued funding of Community Redevelopment Agency Fund's key priorities including: \$7.7M for Under I Design, \$5M for Venues and Open Spaces, \$4.5M for Parramore Housing Initiative, and \$4.5M for DTO Implementation
- Health Care Fund budget increases \$6.4M on rate increase of 4.5%
- Major contributors to increased Fleet spending are higher replacement costs and rising fuel prices.

Other Funds Summary

- State Housing support increased.
- Solid Waste Fund budget assumes a 4% rate increase.
- With no fee increase, the Stormwater Fund supports a \$3M capital maintenance program and debt service of \$1.5M. A rate study is currently in progress to help determine the best approach for meeting future funding needs.
- Water Reclamation Revenue funds assumes a 5% rate increase.
- The collective Water Reclamation capital funds budget is lower as FY22 had several one-time high reimbursement and financing assumptions.

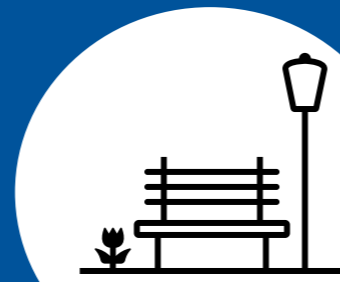
FY2023 Capital Improvements Program

Focus on Aging Infrastructure



Capital Improvement Program Highlights

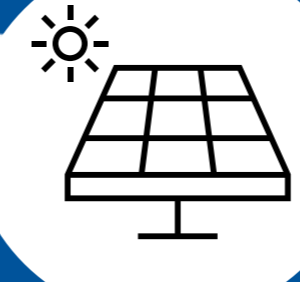
Neighborhood Centers, Fields, Parks
Playgrounds, and Pools - \$4M



Harry P.
Leu
Gardens

Leu Gardens Garden House
Upgrades - \$184K

Police Gun Range
HVAC & Filtration Upgrades - \$2M



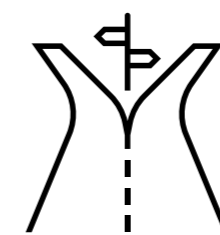
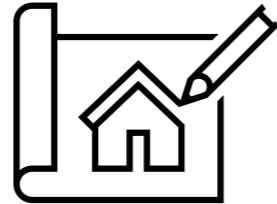
Renewable Energy & Water Irrigation
Pilot Program - \$1.5M

Affordable Housing - \$1M



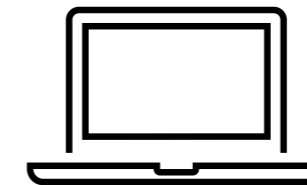
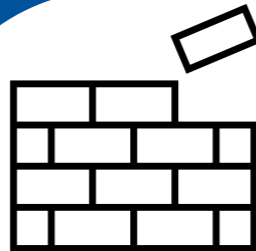
New & Replacement Fire Stations:
Poitras, Southport, & Storey Park -
\$1.8M

Roof & HVAC Replacement
Program - \$1.9M



Robinson Complete Streets -
\$2.5M

Sidewalk & Brick
Streets Repair - \$2.3M

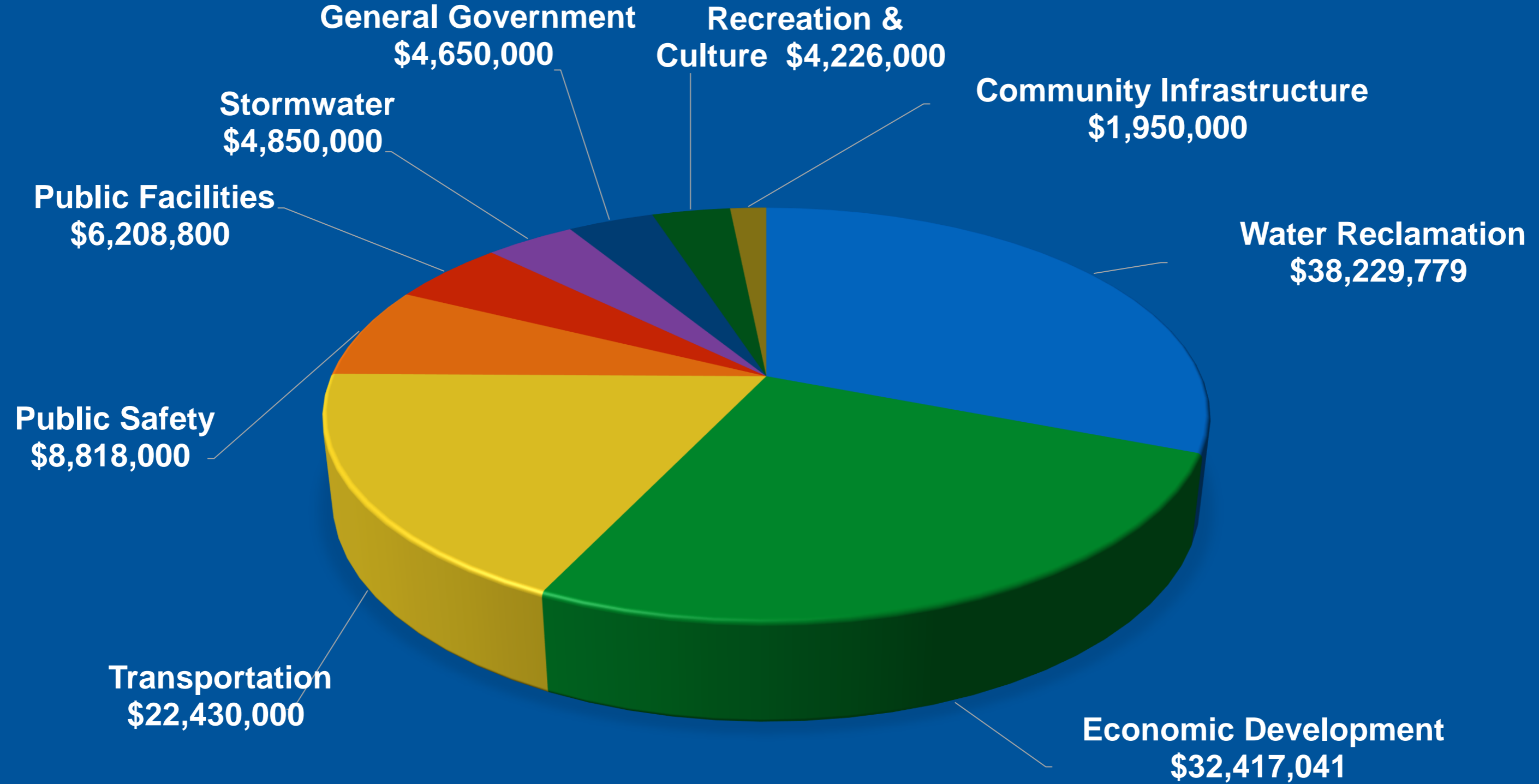


Citywide Computer
Replacement - \$2.5M

Capital Improvement Program by Fund

Fund	FY2022 Adopted Budget	FY2023 Proposed Budget	Change	Change %
Dubsdread Renewal and Replacement Fund	\$255,000	\$260,000	\$5,000	1.96%
Transportation Impact Fee Funds	9,631,000	7,300,000	(\$2,331,000)	-24.20%
Gas Tax Fund	4,425,000	5,225,000	\$800,000	18.08%
Building Code Enforcement Fund	1,970,000	1,670,000	(\$300,000)	-15.23%
Downtown South Neighborhood Improvement District	502,842	700,000	\$197,158	39.21%
Community Redevelopment Fund	22,279,306	30,747,041	\$8,467,735	38.01%
Capital Improvements Fund	22,779,000	34,117,800	\$11,338,800	49.78%
Amway Center Renewal and Replacement Fund	1,000,000	1,000,000	\$0	0.00%
Water Reclamation Capital Funds	78,523,440	38,229,779	(\$40,293,661)	-51.31%
Parking Renewal and Replacement Fund	-	1,530,000	1,530,000	100.00%
Centroplex Garages Fund	100,000	0	(\$100,000)	-100.00%
Solid Waste Fund	2,220,000	0	(\$2,220,000)	-100.00%
Stormwater Capital Fund	2,000,000	3,000,000	\$1,000,000	50.00%
Total Expenses	\$146,685,588	\$123,779,620	(\$22,905,968)	-15.62%

Capital Improvement Program by Function

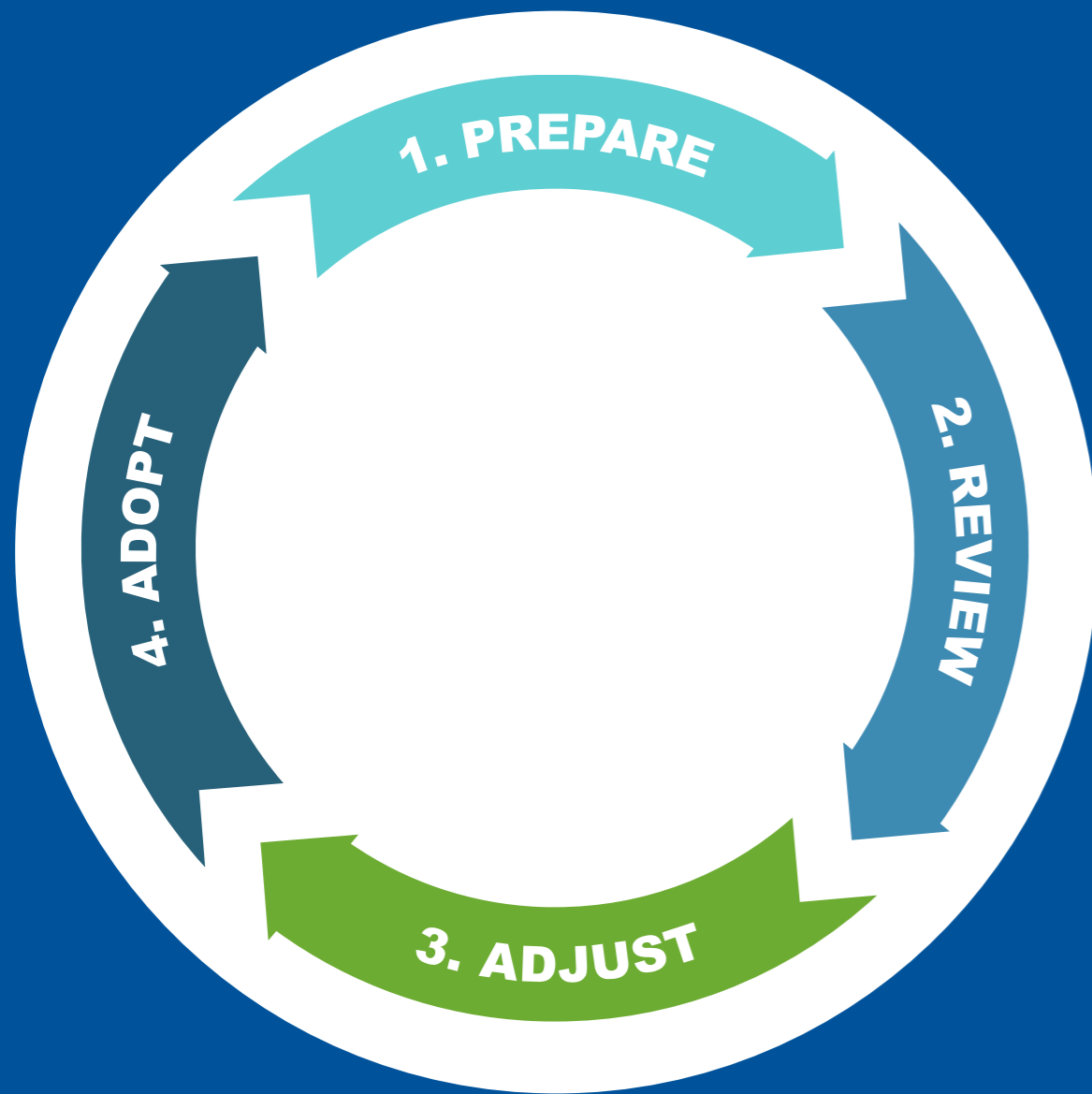


Next Steps and Budget Calendar

Tentatively Balanced Budget

General Fund	FY2023 Proposed Budget	
Revenues	\$	601,610,305
Expenses		601,610,305
Total	\$	-
Other Funds	FY2023 Proposed Budget	
Revenues	\$	939,542,912
Expenses		939,542,912
Total	\$	-
All Funds	FY2023 Proposed Budget	
Revenues	\$	1,541,153,194
Expenses		1,541,153,194
Total	\$	-

Budget Cycle



Budget Process

1. PREPARE

February – Department revenue estimates due
March – Capital requests due
April – Department expenditure requests due

2. REVIEW

May – Budget Office review and discussions

3. ADJUST

June – Budget Office recommendations
July – Budget Workshop
September 12 and 26 – Public Budget Hearings

4. ADOPT

September 26 – Budget Adoption

Next Steps

Date	Activity	Subject Matter
July 18	Budget Workshop	Update of Budget Position, Ad Valorem Tax Revenues, Valuations, Department Requests
July 18	Agenda Item	Vote on Resolution to Set Tentative Millage Rate
August	Commissioner Briefings	Continued Discussion of Budget Recommendations
September 12	First Public Hearing	Resolutions for Fiscal Year 2022-2023 Millage Rate and Budget
September 26	Second Public Hearing	Final Resolutions for Fiscal Year 2022-2023 Millage Rate and Budget