

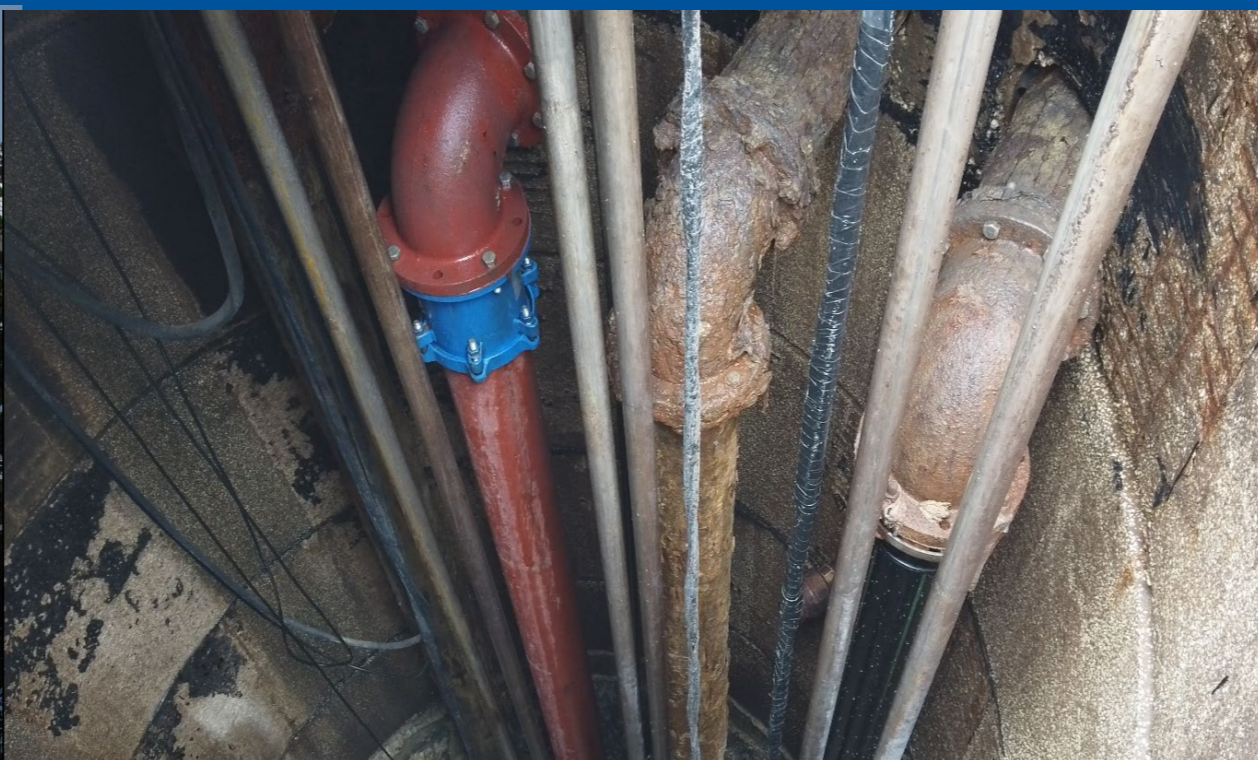
A blue-tinted photograph of the Orlando skyline reflected in a body of water. The skyline includes several high-rise buildings and a fountain in the foreground. The water is calm, creating a clear reflection of the buildings.

# BUDGET WORKSHOP

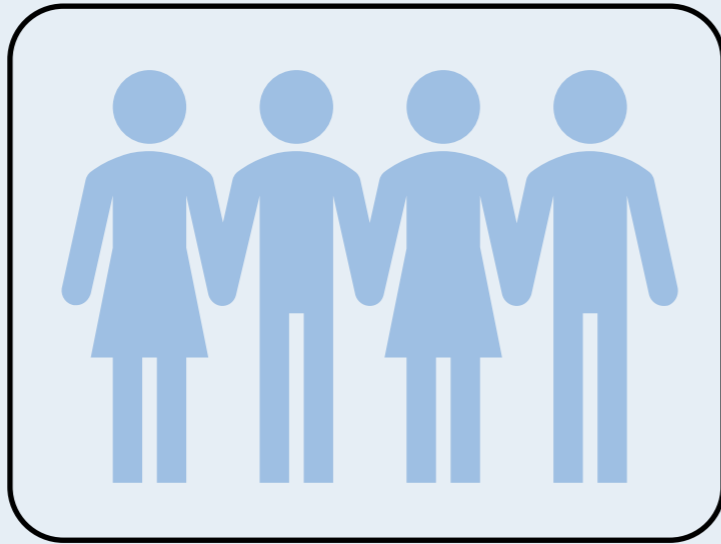
---

FISCAL YEAR 2024 – July 17, 2023

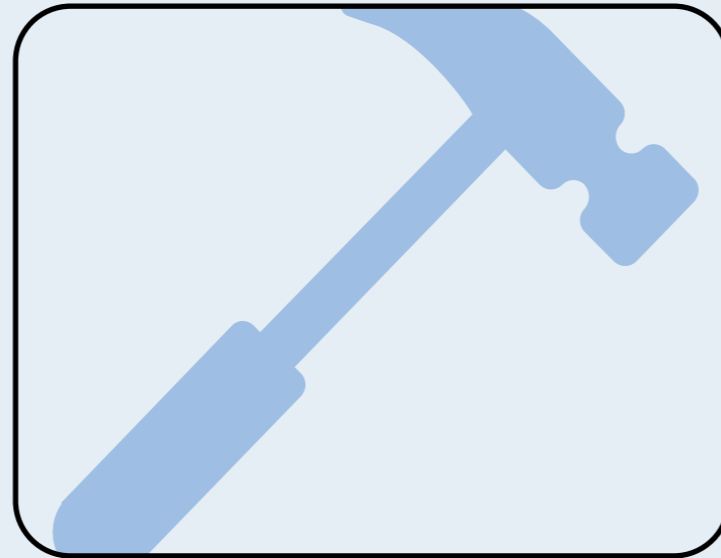
# Fiscal Year 2024 Financial Considerations



# Fiscal Year 2024 Budget Outlook



5% for pay increases  
7% increase in healthcare costs  
Added 65 new positions (56 public safety)



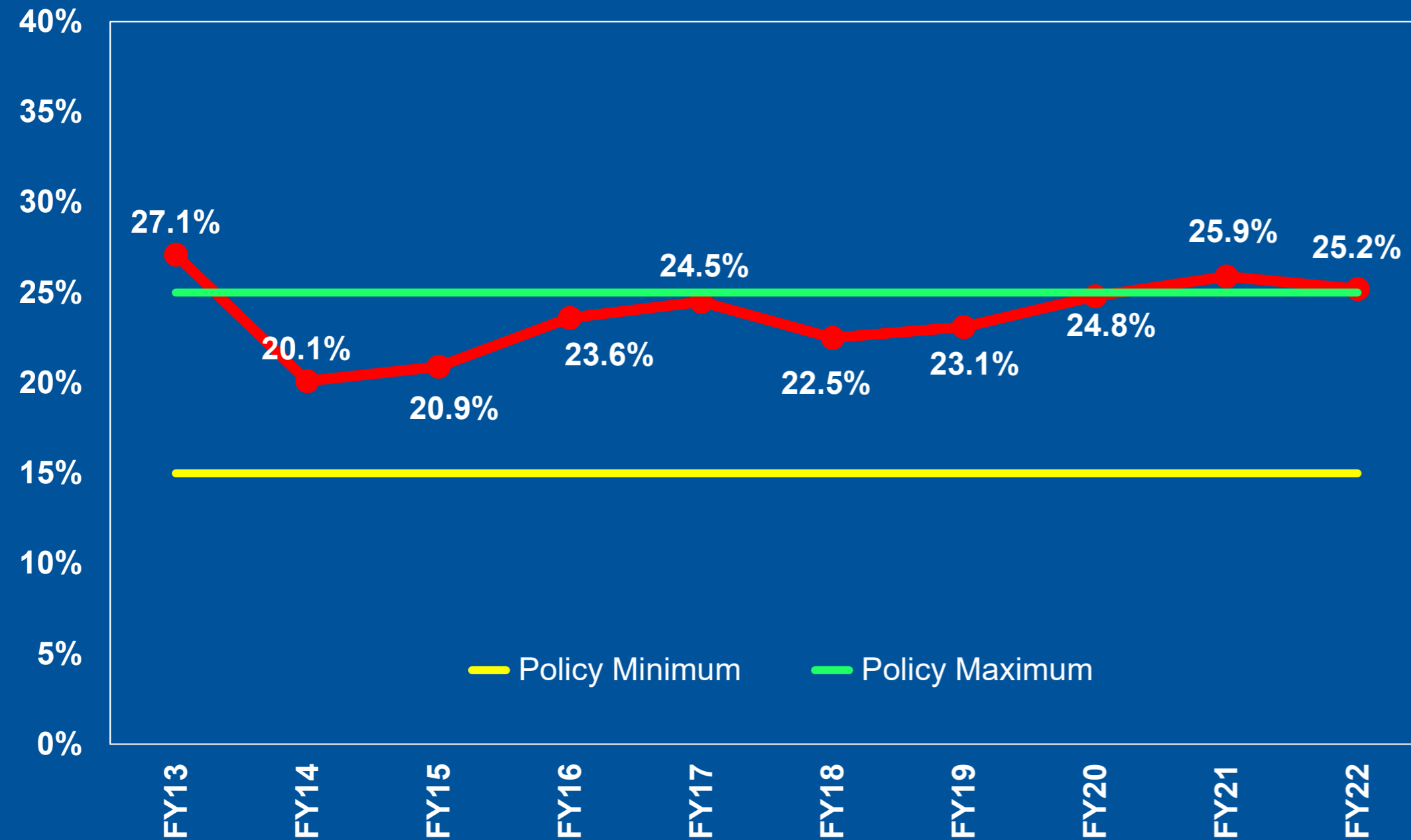
\$68M in transfers for capital  
Assumed \$57M debt issuance for Water Reclamation capital projects



No increase in millage  
5% increase in Water Reclamation rates  
4% increase in Solid Waste fees

# City's Current Position

## Year-End Reserves as a Percentage of Budget



"Orlando, FL (Aa1 stable) will continue to benefit from strong population and economic growth, as well as tourism that is approaching pre-pandemic levels. Cash and fund balances are ample given strong financial policies."

**Moody's Rating: Aa1 (June 2023)**



"Orlando's 'AAA' Issuer Default Rating (IDR) is supported by very strong economic and revenue growth prospects, significant reserves, and budgetary tools, and stable financial performance over an extended period of time."

**Fitch Rating: AAA (June 2023)**

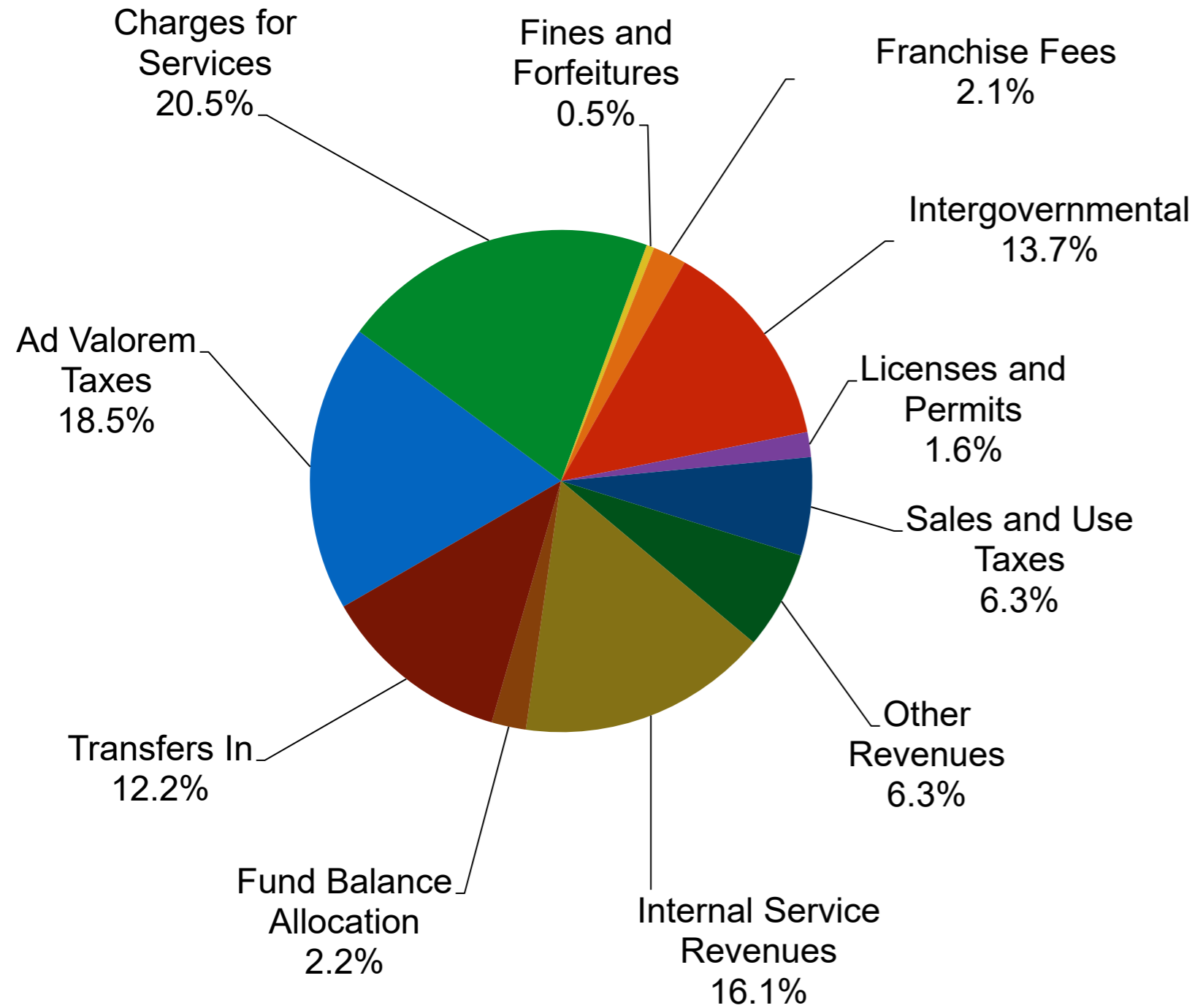


 ORLANDO  
TENNIS CENTRE

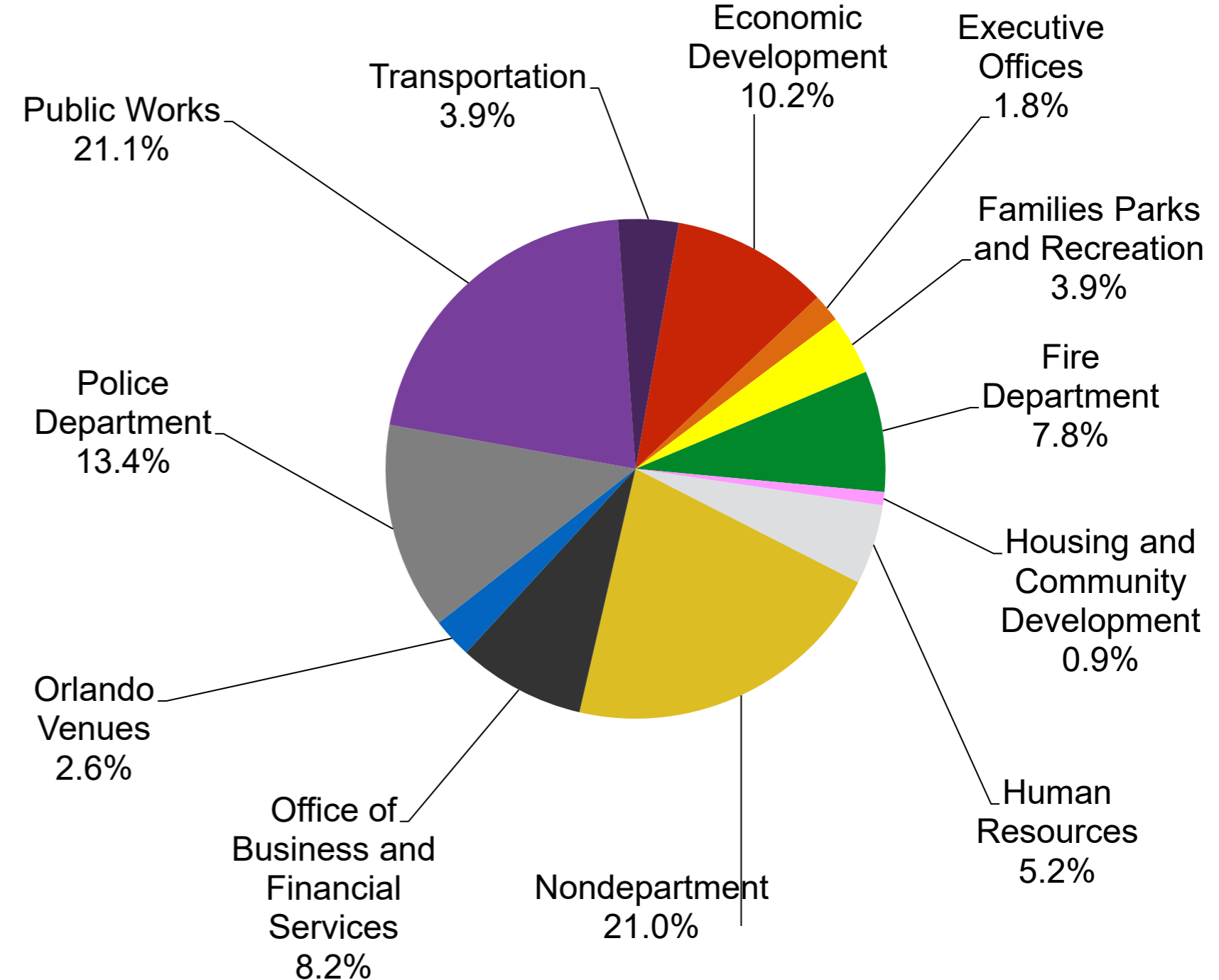
# FY2024 All Funds Budget

# FY2024 All Funds Budget - \$1,768,122,197

## Revenues by Source

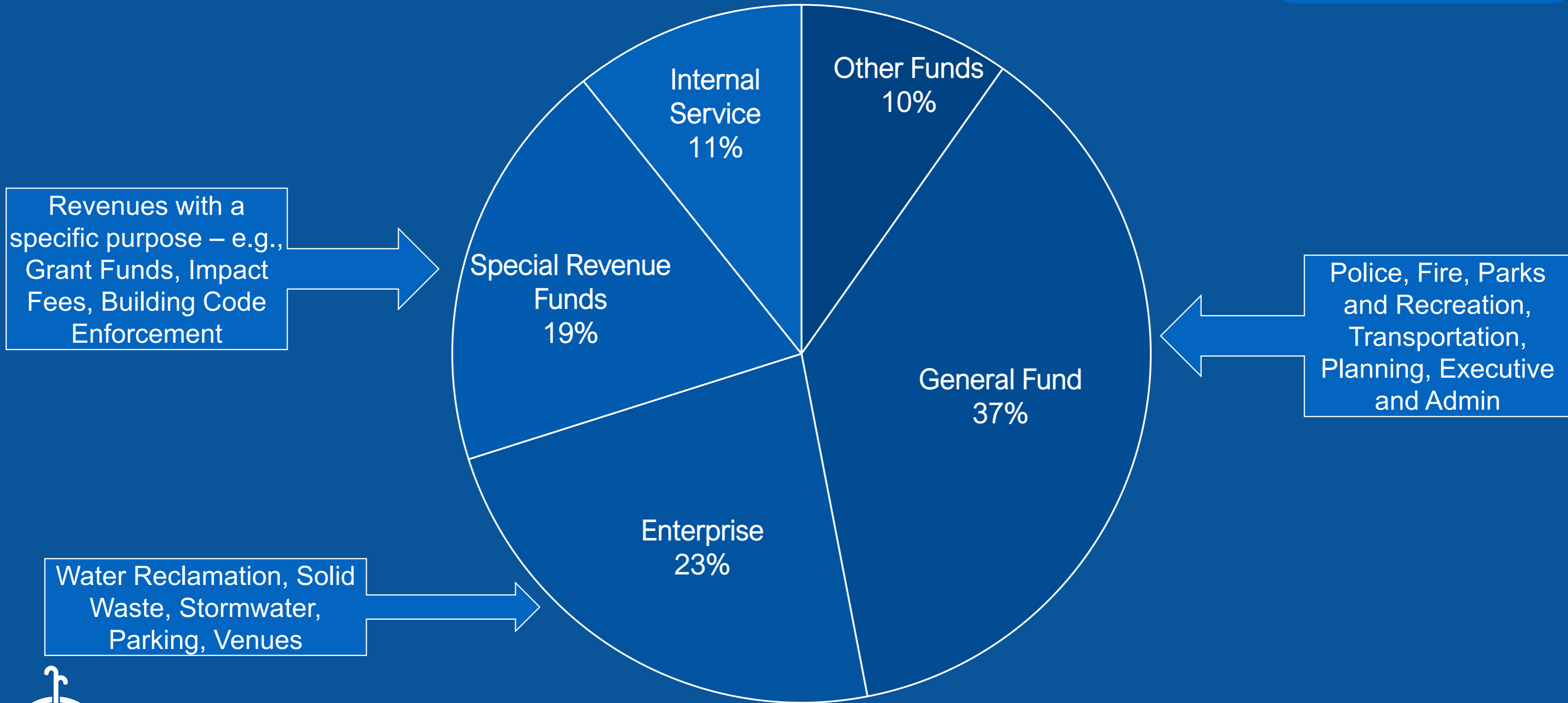


## Expenses by Department



# Budgeted Revenue Distribution by Fund

FY2024 Total:  
\$1.77 billion



# FY2024 General Fund Budget

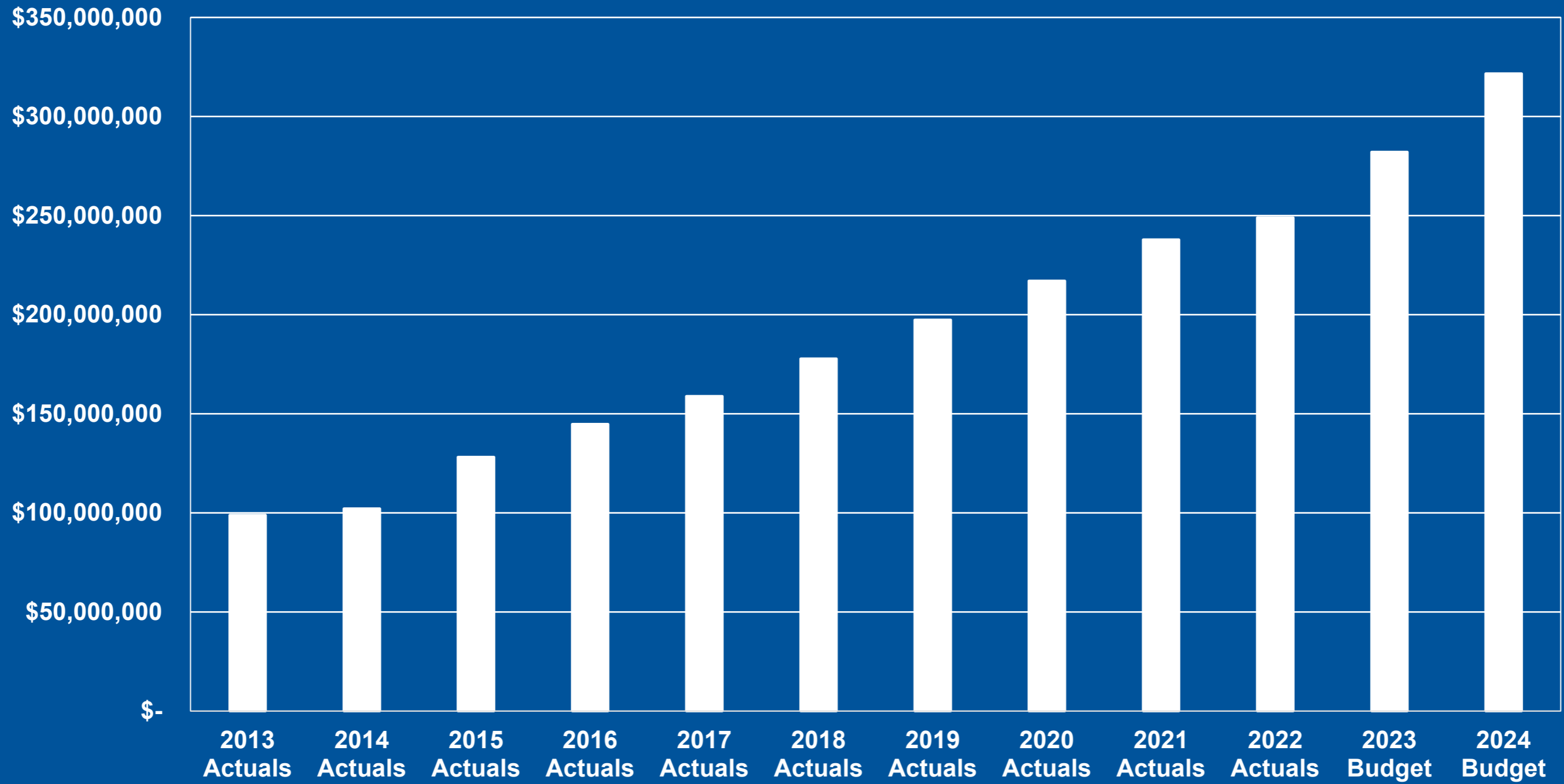


# General Fund Revenues

Source	FY2023 Adopted Budget	FY2024 Proposed Budget	Change (\$)	Change (%)
Property Taxes	\$ 282,078,343	\$ 321,630,164	\$ 39,551,821	14.0%
Intergovernmental	87,494,874	94,937,874	7,443,000	8.5%
Sales and Use Taxes	58,552,500	65,552,550	7,000,050	12.0%
Charges for Services	59,213,656	61,480,525	2,266,869	3.8%
Transfer In	38,935,390	38,848,659	(86,731)	-0.2%
Franchise Fees	40,180,000	37,844,500	(2,335,500)	-5.8%
Other Revenues	16,214,977	17,801,468	1,586,491	9.8%
Licenses and Permits	14,827,500	15,103,250	275,750	1.9%
Fines and Forfeitures	4,074,000	4,450,000	376,000	9.2%
<b>Total</b>	<b>\$ 601,571,240</b>	<b>\$ 657,648,990</b>	<b>\$ 56,077,750</b>	<b>9.3%</b>

# Property Taxes

No increase in millage!



49% of General Fund revenues

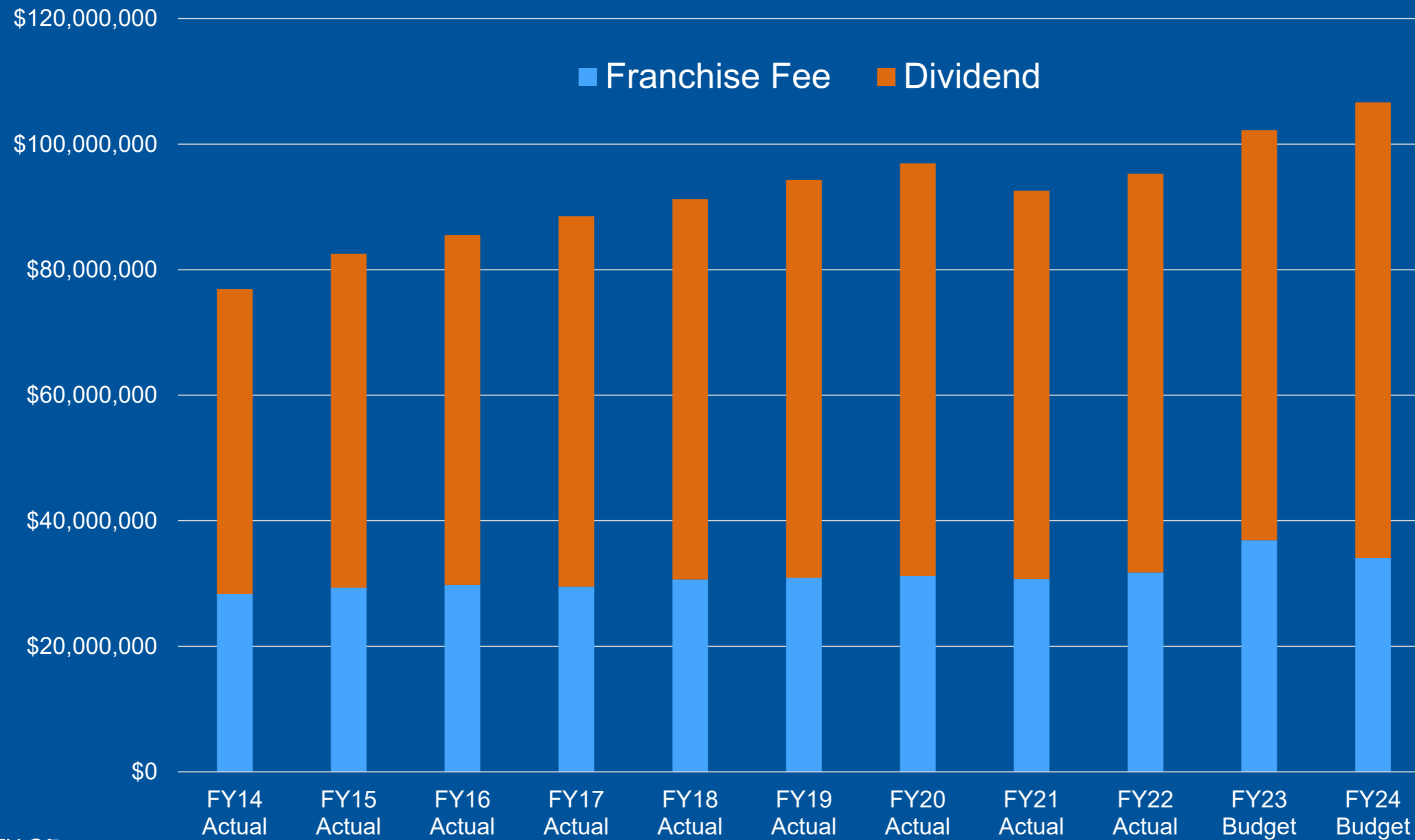


# Property Taxes

## Breakdown of \$1 of Property Tax Bill

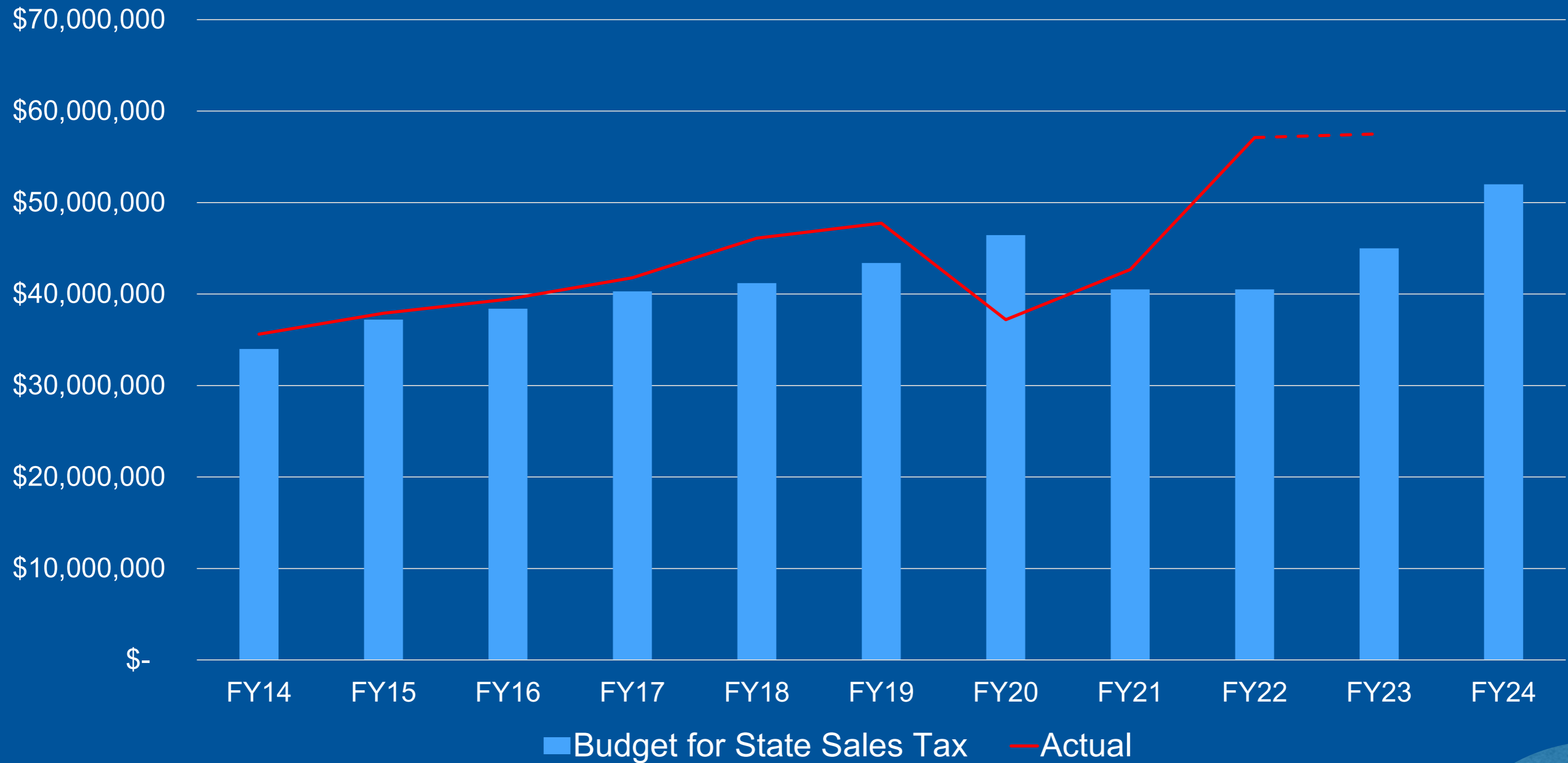


# Orlando Utilities Commission (OUC)



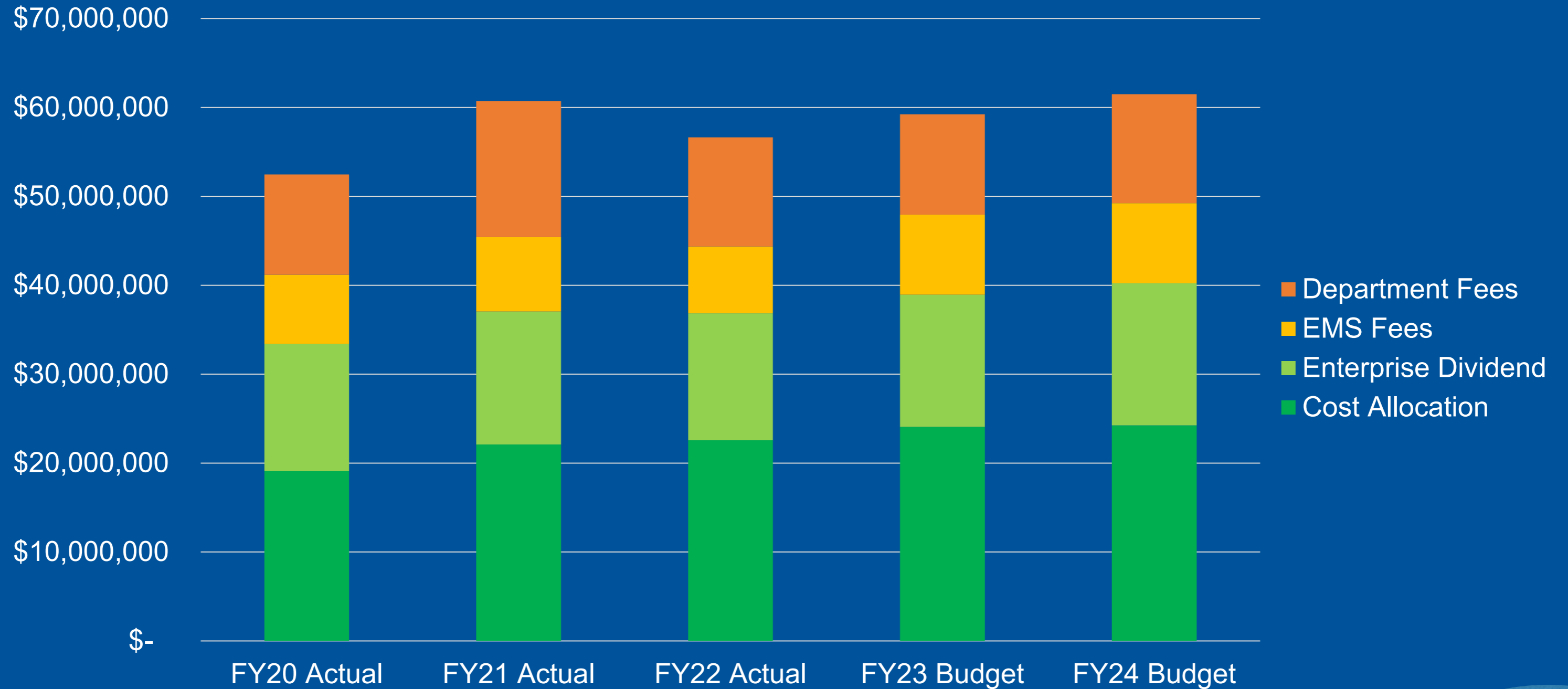
16% of General Fund revenues

# Sales Taxes



8% of  
General Fund  
revenues

# Charges for Services Revenues



9% of  
General Fund  
revenues

# General Fund Expenditures by Use

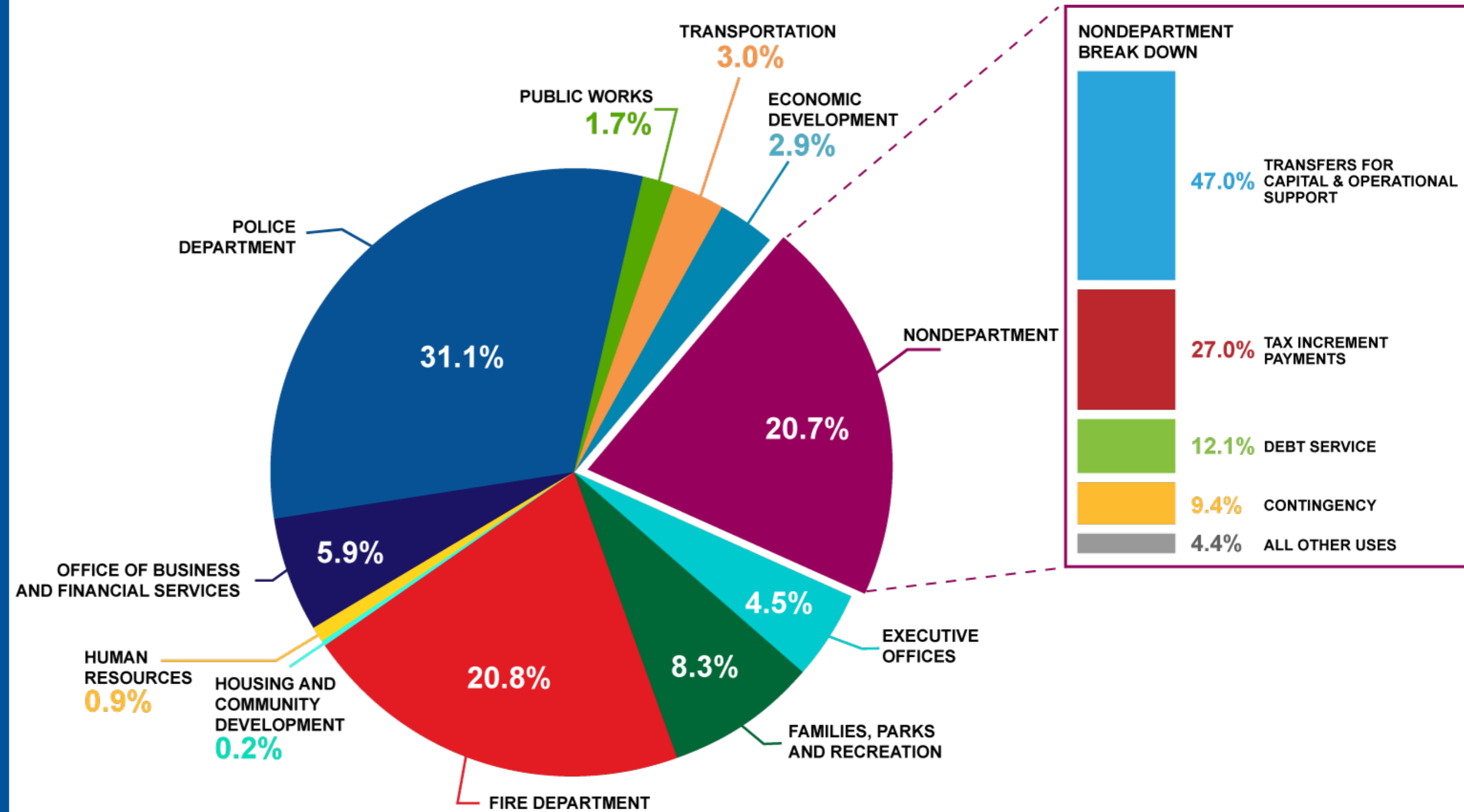
	FY2023 Adopted Budget	FY2024 Proposed Budget	Change (\$)	Change (%)
Salaries and Wages	\$ 219,943,398	\$ 238,196,600	\$ 18,253,202	7.7%
Benefits	144,019,297	155,374,751	11,355,454	7.3%
Supplies	8,327,151	10,099,662	1,772,511	17.6%
Contractual Services	40,254,365	40,934,976	680,611	1.7%
Utilities	14,225,881	14,757,666	531,785	3.6%
Training and Travel	759,269	927,020	167,751	18.1%
Fleet Charges	25,445,724	27,816,858	2,371,134	8.5%
Facility Charges	9,041,000	10,041,000	1,000,000	10.0%
Capital Outlay	3,326,116	6,257,568	2,931,452	46.8%
Other Operating Expenses	77,908,318	85,335,470	7,427,152	8.7%
Transfer Out	58,320,721	67,907,419	9,586,698	14.1%
<b>Total</b>	<b>\$ 601,571,240</b>	<b>\$ 657,648,990</b>	<b>\$ 56,077,750</b>	<b>9.3%</b>

# General Fund by Department

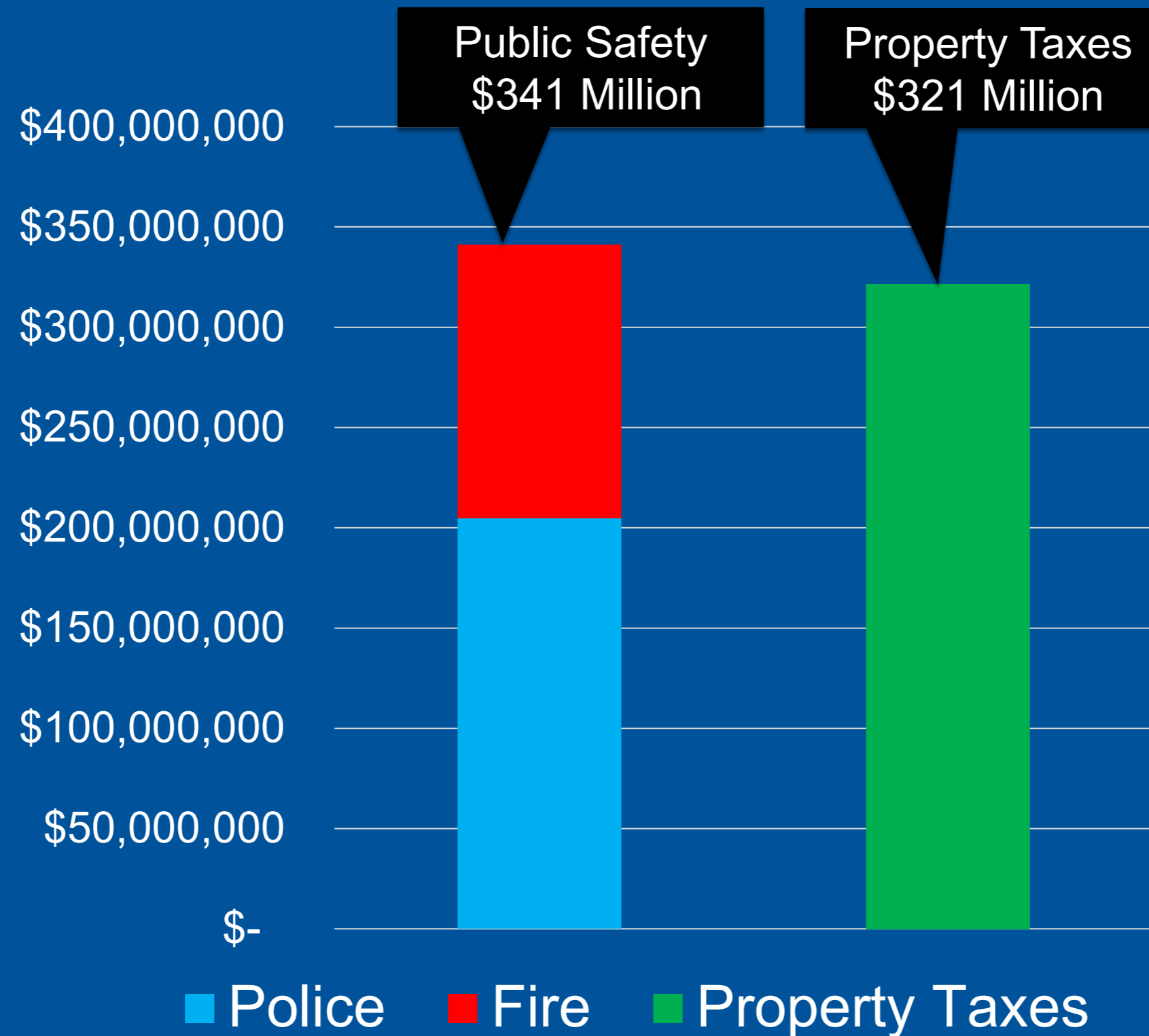
	FY2023 Adopted Budget	FY2024 Proposed Budget	Change (\$)	Change (%)
Transportation	\$ 17,412,709	\$ 19,554,593	\$ 2,141,884	12.3%
Police	183,490,281	204,562,001	21,071,720	11.5%
Economic Development	17,504,232	19,356,689	1,852,457	10.6%
Executive Offices	26,852,581	29,437,779	2,585,198	9.6%
Families, Parks & Recreation	49,972,840	54,672,381	4,699,541	9.4%
Human Resources	5,500,360	6,013,870	513,510	9.3%
Nondepartment	125,255,911	136,174,483	10,918,572	8.7%
Public Works	10,386,234	11,240,011	853,777	8.2%
Fire	126,976,785	136,520,573	9,543,788	7.5%
Business & Financial Services	36,921,073	38,785,840	1,864,767	5.1%
Housing & Community Development	1,298,234	1,330,770	32,536	2.5%
<b>Total Expenses</b>	<b>\$ 601,571,240</b>	<b>\$ 657,648,990</b>	<b>\$ 56,077,750</b>	<b>9.3%</b>



# General Fund Expenditures by Department



# Public Safety and Property Taxes



# FY2024 General Fund Department Details

### General Fund Divisions

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



### Other Operating Funds (Enterprise Funds)

- Centroplex Garages Fund
- Parking Revenue Fund



### FY24 Budget

- General Fund: \$19,554,593 (+12.3%)
- All Funds: \$68,795,689 (+8.5%)



### Program Enhancements

- Adding two (2) position (plus 2 added in FY23 via BRC action)
  - Assistant Director
  - Traffic Control / Communications Coordinator
- \$750,000 increase for street lighting cost
- \$245,000 increase for generator and bike initiatives
- Capital funding for McCoy Road extension and additional funding Robinson Complete Street



### **General Fund Divisions**

- Police Administrative Services Bureau
- Police Chief's Office
- Police Investigative Services Bureau
- Police Patrol Services Bureau
- Police Special Services Bureau



### **Other Operating Funds**

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

### **FY24 Budget**

- General Fund: \$204,562,001 (+11.5%)
- All Funds: \$236,173,626 (+12.3%)

### **Program Enhancements**

- Added fifty (50) new positions (plus 2 added in FY23 via BRC), including:
  - 41 new sworn positions - 12 Special Events unit; 11 Central TAC unit (COPS grant); 8 SE Patrol Unit, 10 School Resource Officers (7 Relief – COPS grant + 3 new schools)
  - 8 Communications staff for overlap and 1 Crime Scene Supervisor
- Capital budget includes:
  - \$2.5M for HVAC / filtration replacement at gun range;
  - \$1.4M equipment replacement; \$350,000 for IRIS camera replacement expansion; \$325,000 for SWAT and communications equipment

**General Fund Divisions**

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



**Other Operating Funds**

- Building Code Fund
- Code Enforcement Board Lien Assessment Fund
- Community Redevelopment Agency Operating Fund
- Downtown Development Board Fund
- Downtown South Neighborhood Improvement District Fund



**FY24 Budget**

- General Fund: \$19,356,689 (+10.6%)
- All Funds: \$181,433,142 (+9.8%)

**Program Enhancements**

- Added three (3) new positions (plus 3 added in FY23 via BRC):
  - Three (3) engineering positions transferring from the Building Code Fund
- Modest increases for mowing and board-up, Main Street partners and new funding for Florida High Tech Corridor for Cenfluence

**General Fund Divisions**

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



**Other Operating Funds**

- Greenwood Cemetery Fund



**FY24 Budget**

- General Fund: \$29,437,779 (+9.6%)
- All Funds: \$31,937,502 (+7.3%)

**Program Enhancements**

- Two (2) new positions (plus one (1) transfer in and one (1) transfer out; plus, one (1) addition in FY23 via BRC):
  - Future-Ready manager (Sustainability)
  - Audio Visual Producer (Communications)
- Significant changes include funding for biannual elections, increased outside counsel, transfer of Future Ready funding from PWK and increase of \$200,000 for Community Organizations.
- \$350,000 for Science Center grant match (garage)

**General Fund Divisions**

- After-School All-Stars
- Children, Youth & Families
- Director of Families, Parks & Recreation
- Parks
- Recreation



**Other Operating Funds**

- After-School All-Stars Funds
- Grants Fund



**FY24 Budget**

- General Fund: \$54,672,381 (+9.4%)
- All Funds: \$68,275,812 (+13.5%)

**Program Enhancements**

- 5 new positions in FY23 via BRC
- 1 new Parks Reforestation Manager (Street Tree Trust Fund)
- Operating budget increases for parks maintenance contract, utilities, overtime, credit card merchant fee, fleet and facilities.
- Capital budget includes
  - \$1.8M for parks / playground renovations,
  - \$1.5M for improvements at the Smith Center
  - \$1.4M for improvements at Dover Shores
  - \$850,000 for pools and courts
  - \$641,000 for athletic fields



### General Fund Divisions

- Human Resources



### FY24 Budget

- General Fund: \$6,013,870 (+9.3%)
- All Funds: \$91,183,406 (+3.3%)



### Other Operating Funds

- Health Care Fund (Internal Service Fund)
- Wellness (funded by Risk Management Fund)

### Program Enhancements

- Added one (1) new Talent Acquisition Coordinator (plus 1 added in FY23 via BRC)
- \$130K increase in contractual services

**General Fund Divisions**

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



**Other Operating Funds**

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

**FY24 Budget**

- General Fund: \$136,174,483 (+8.7%)
- All Funds: \$371,857,541 (+8.5%)

**Program Enhancements**

- Operating expenses include:
  - An increase to contingency of \$6.5M for fund balance
  - Increased tax increment payments of \$3M
  - A decrease of \$2.7M in debt service
  - A decrease of \$1.4M in utilities from moving stormwater assessments to Department budgets and eliminated electric increase contingency
  - A decrease of \$850,000 as we reduce the Fleet fuel contingency
- Transfers include:
  - An increase of \$11.8M to CIP Fund

**General Fund Divisions**

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



**FY24 Budget**

- General Fund: \$11,240,011 (+8.2%)
- All Funds: \$372,860,397 (+47.1%)



**Program Enhancements**

- Transfer in Fiscal Manager to General Fund (plus one (1) position added in FY23 via BRC).
- \$780,000 of additional funding for bikeway maintenance, professional studies and one-time funding for capital equipment.
- Increased total pavement rehab budget to \$6M (from CIP and Gas Tax)

**Other Operating Funds**

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

**General Fund Divisions**

- Fire Administration Bureau
- Fire Chief's Office
- Fire Life Safety Bureau
- Fire Operations Bureau
- Fire Support Services



**Other Operating Funds**

- 911 Emergency Phone System Fund

**FY24 Budget**

- General Fund: \$136,520,573 (+7.5%)
- All Funds: \$139,820,573 (+6.6%)

**Program Enhancements**

- Six (6) new positions (plus thirteen (13) added in FY23 via BRC):
- Fire pension costs increased \$800,000.
- Increase in operating expenses for a new cadet program (\$900,000), additional Fleet costs (\$325,000) and additional funding for facilities maintenance (\$300,000).
- Capital budget includes:
  - \$4M for replacement radios
  - \$3.4M for new and replacement apparatus
  - \$1.9M for station alerting
  - \$1.25M for FS #11 supplemental funding
  - \$1.2M for equipment replacement
  - \$800,000 retrofitting an existing fire station

**General Fund Divisions**

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



**Other Operating Funds (Internal Service Funds)**

- Facilities Fund
- Fleet Funds
- Risk Management Fund



**FY24 Budget**

- General Fund: \$38,785,840 (+5.1%)
- All Funds: \$145,180,967 (+4.9%)



**Program Enhancements**

- Adding two (2) Facilities Fund Project Coordinators to handle additional capital projects
- Operating expense due primarily to additional IT contracts
- Capital budget increases for roofs, HVAC, back-up generators, solar energy, computer replacement and enhanced IT security

**General Fund Divisions**

- Housing and Community Development (Administrative costs only)



**Other Operating Funds**

- Federal Grant Funds
- State Grant Funds



**FY24 Budget**

- General Fund: \$1,330,770 (+2.5%)
- All Funds: \$15,074,261 (+5.8%)

**Program Enhancements**

- \$1.3M increase in state and federal funding and Accelerate Orlando provide additional administrative cost recovery and thus reduced General Fund burden
- Capital budget includes \$500,000 for affordable housing efforts

### Divisions

- Amway Center
- Camping World Stadium
- Harry P. Leu Gardens
- Mennello Museum of American Art



### Other Operating Funds

- Harry P. Leu Gardens Fund
- Mennello Museum - American Art Fund
- Orlando Stadiums Operations Fund
- Orlando Venues Enterprise Fund



### FY24 Budget

- General Fund: N/A
- All Funds: \$45,529,281 (+3.1%)

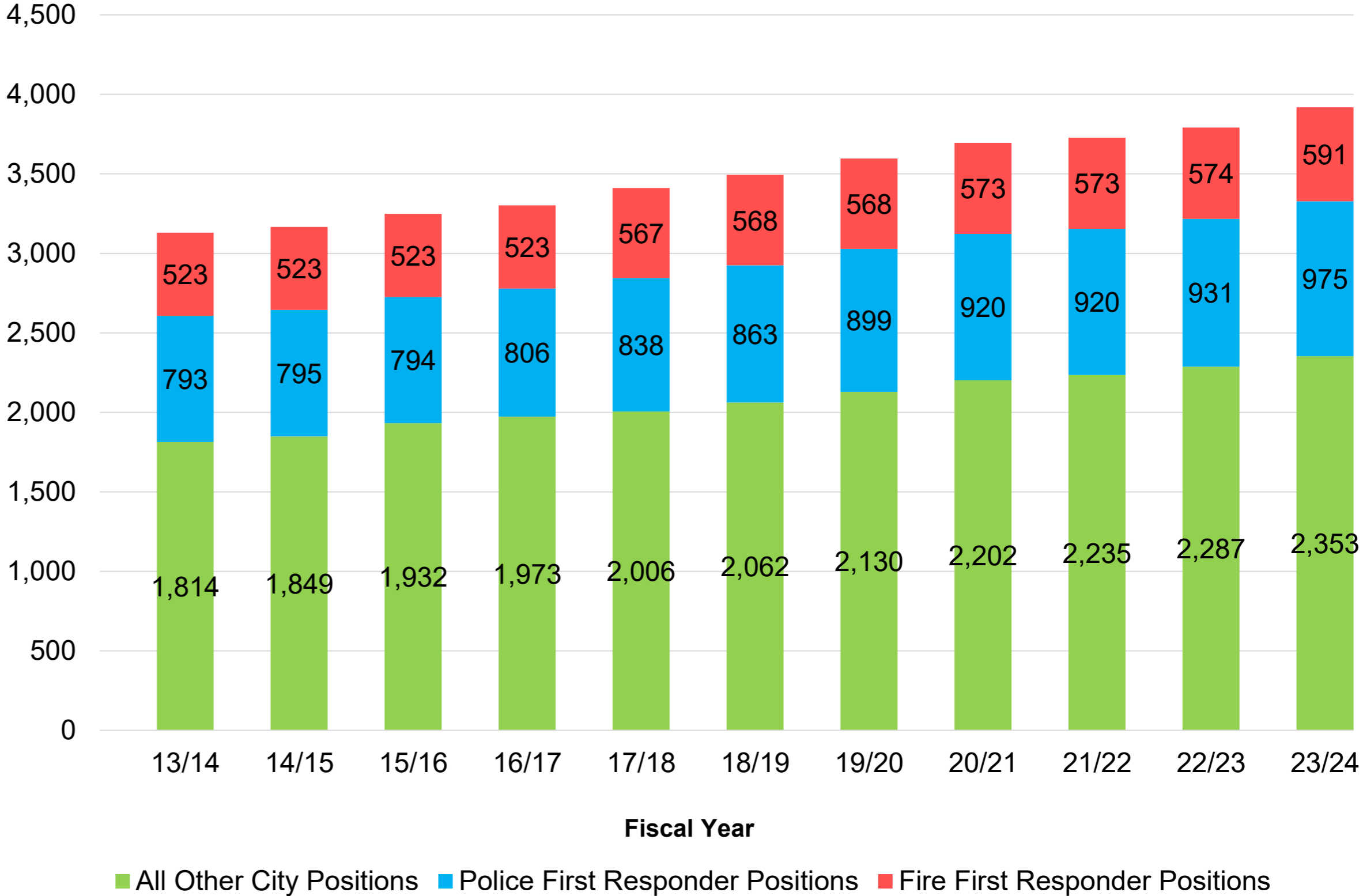


### Program Enhancements

- Added one (1) Conversion Manager in FY23 via BRC
- The revenue budget projects a healthy increase in event-related revenue.

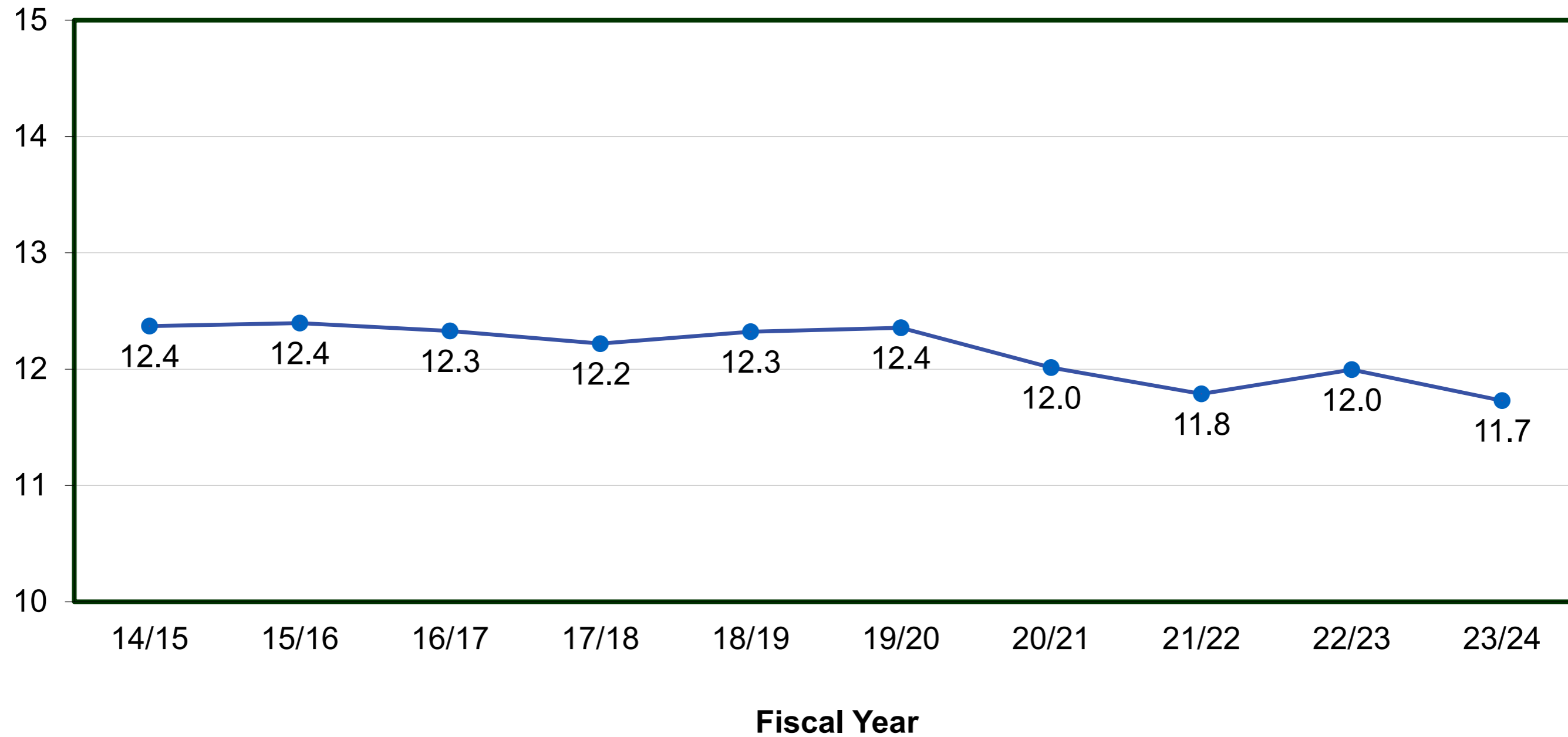
# Citywide Staffing All Funding Sources

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





# Employees Per 1,000 Residents



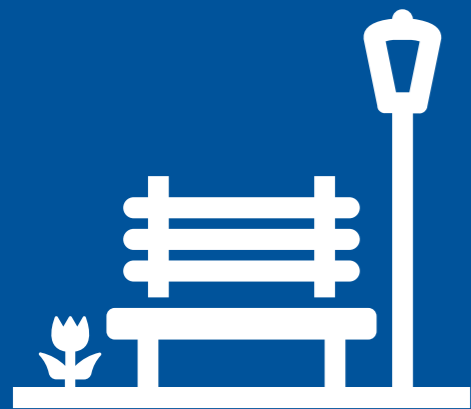
# FY2024 Other Funds Budgets

# Other Select Funds Expenditures

	FY2023 Adopted Budget	FY2024 Proposed Budget	Change (\$)	Change (%)
Water Reclamation Capital Funds	\$ 49,757,570	\$ 139,432,749	\$ 89,675,179	180.2%
Stormwater Funds	30,666,376	48,272,160	17,605,784	57.4%
Capital Improvements Fund	35,194,800	47,189,000	11,994,200	34.1%
State Housing Initiatives Partnership Program Fund	3,010,187	3,681,894	671,707	22.3%
Community Redevelopment Agency Fund	38,823,590	43,272,849	4,449,259	11.5%
Venues	34,340,244	37,819,284	3,479,040	10.1%
Water Reclamation Revenue Fund	116,760,743	125,896,043	9,135,300	7.8%
Fleet Funds	47,396,358	49,634,561	2,238,203	4.7%
Parking System Revenue Fund	22,684,862	23,624,109	939,247	4.1%
Health Care Fund	82,472,305	84,888,329	2,416,024	2.9%
Solid Waste Fund	41,533,233	41,288,434	(244,799)	-0.6%
All Other Non-General Funds	437,385,611	465,473,795	28,088,184	6.4%
<b>Total</b>	<b>\$ 940,025,879</b>	<b>\$ 1,110,473,207</b>	<b>\$ 170,447,328</b>	<b>18.1%</b>

# FY2024 Capital Improvements Program

# Families, Parks and Recreation Infrastructure



## 16 Recreation Centers

- \$2.9M – Recreation Facility Renovations and Maintenance
- \$850,000 – Recreation Pools and Courts
- \$500,000 – Lake Lorna Doone Office (PIF - Park Impact Fees)

## 61 Baseball, Softball and Soccer/Rugby Fields

- \$1M – Lake George Pickleball and Wallball Courts (PIF)
- \$745,000 – Beardall Pickleball Courts (PIF)
- \$641,000 – Athletic Field Maintenance

## 113 Parks and 54 Playgrounds

- \$1.75M – Parks and Playground Renovation Project
- \$600,000 – Lake Fairview Shoreline Renovations (PIF)
- \$175,000 – Willie Mays Playground (PIF)

# Sustainable Municipal Buildings and Fleet



860 Municipal Buildings

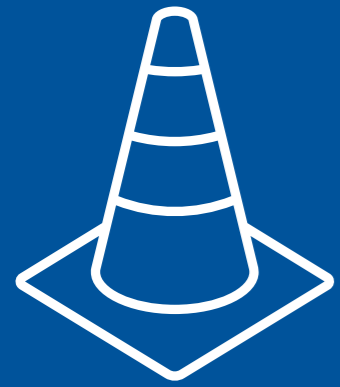
- \$2.8M – Roof Replacement, Solar and Facility Repairs and Rehab
- \$1.9M – Critical Electrical Component Replacement
- \$1.25M – Supplemental Funding Fire Station 11 Replacement
- \$925,000 – Emergency generators



2,700 Fleet Vehicles/Trucks

- \$3.4M – Fire Apparatus – replacement and for future fire stations in SE
- \$750,000 – Fleet Electrification

# Streets and Sidewalk Infrastructure



984 miles of  
Sidewalk

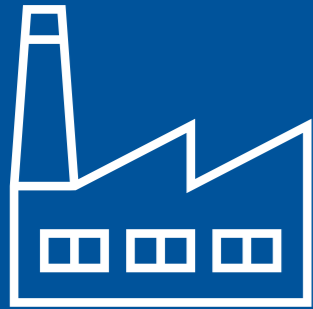
- \$1.6M – Sidewalk Repair and remediation
- \$1M – School Safety Sidewalk Program



910 miles of  
Streets

- \$6M – Pavement Rehab
- \$2.25M – Robinson Street and McCoy projects
- \$9.6M Transportation Impact Fee projects

# Sewer and Lake Infrastructure



1,079 miles  
of Sanitary  
Sewer

- \$126M – Water Reclamation Capital Program; including \$24M Conserv I Improvements, \$20M Phase II Force Main Evaluation and \$15M Iron Bridge Grit System Replacement

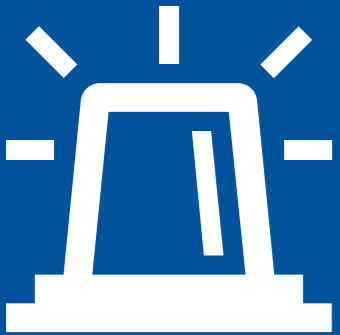


110 lakes  
(5,750  
acres)

- \$22.5M – Stormwater Capital Program; including \$5M Delaney Drainage and Roadway Improvements and \$8.3M Lake Notasulga/Haralson Estates



# Public Safety Capital Program



## Public Safety

- \$5M – Radio Replacement Program (Police and Fire)

## Police

- \$2.5M – Tactical Range upgrade
- \$1.6M – Equipment Replacement
- \$475,000 – Iris cameras and communication equipment

## Fire

- \$1.9M – Fire Station Alerting System
- \$1.2M – Equipment Replacement
- \$800,000 – Retrofit of one (1) Fire Station

# CRA and Other Investments



CRA

- \$33.6M – CRA funding; including \$7M DTO implementation, \$6.4M Lake Eola Master Plan, \$7M Real Estate, \$5M Under-I Design

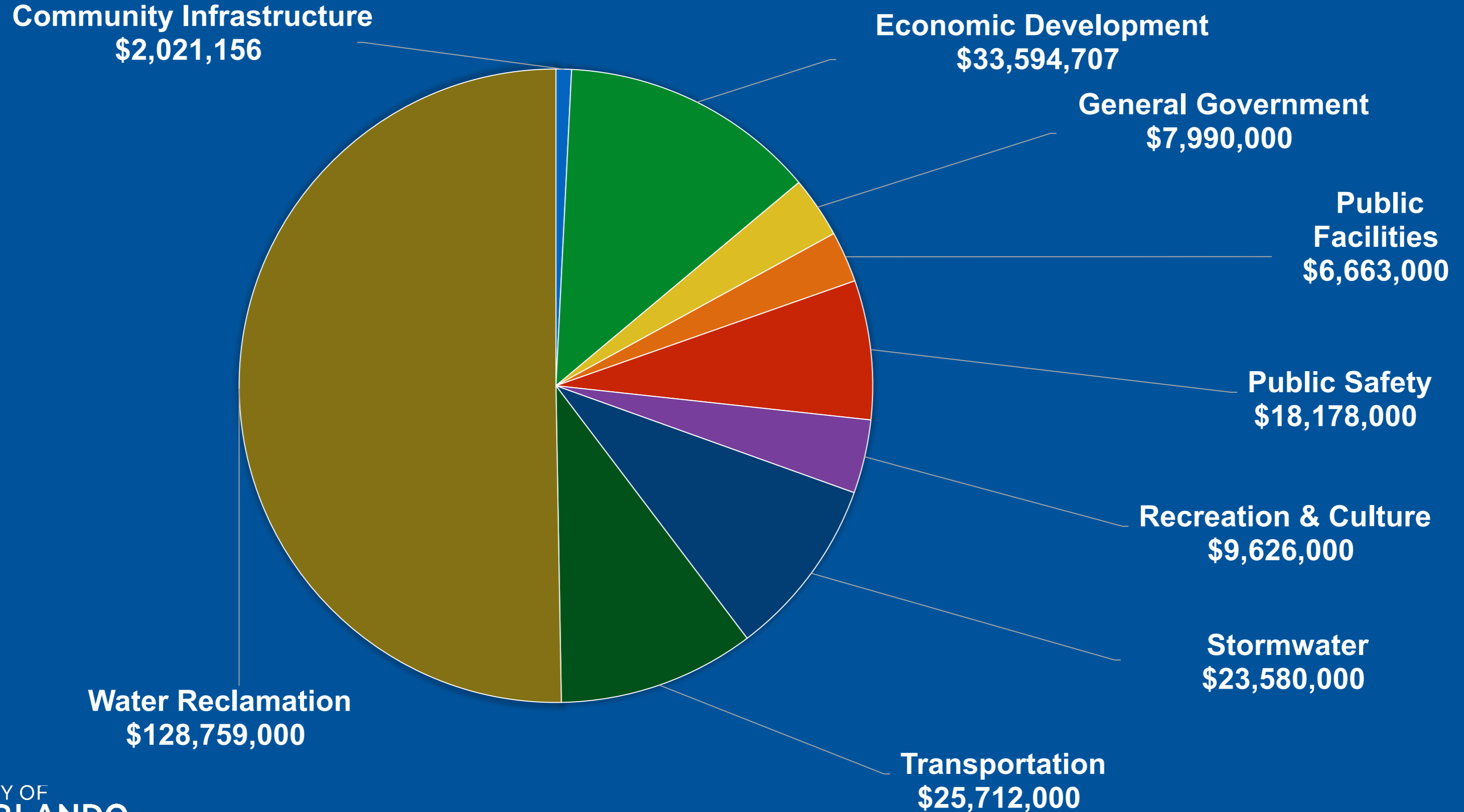
Other

- \$5.6M Information Technology funding
- \$500K Affordable Housing
- \$2.75M Parking R&R

# Capital Improvement Program by Fund

Fund	FY2023 Adopted Budget	FY2024 Proposed Budget	Change (\$)	Change (%)
55 West Garage Renewal and Replacement Fund	\$ -	\$ 300,000	\$ 300,000	N/A
Amway Center Renewal and Replacement Fund	1,000,000	1,000,000	-	0.0%
Building Code Enforcement Fund	1,670,000	-	(1,670,000)	-100.0%
Capital Improvements Fund	34,817,800	46,697,000	11,879,200	34.1%
Community Redevelopment Fund	30,747,041	33,594,707	2,847,666	9.3%
Downtown South Neighborhood Improvement District	700,000	471,156	(228,844)	-32.7%
Dubsdread Renewal and Replacement Fund	260,000	215,000	(45,000)	-17.3%
Gas Tax Fund	5,225,000	5,337,000	112,000	2.1%
Parking Renewal and Replacement Fund	1,530,000	2,750,000	1,220,000	79.7%
Park Impact Fee Funds	-	3,170,000	3,170,000	N/A
Real Estate Acquisition Fund	1,100,000	1,750,000	650,000	59.1%
Stormwater Capital Fund	3,000,000	22,480,000	19,480,000	649.3%
Transportation Impact Fee Funds	7,300,000	9,600,000	2,300,000	31.5%
Water Reclamation Capital Funds	38,229,779	128,759,000	90,529,221	236.8%
<b>Total</b>	<b>\$ 125,579,620</b>	<b>\$ 256,123,863</b>	<b>\$ 130,544,243</b>	<b>104.0%</b>

# Capital Improvement Program by Function

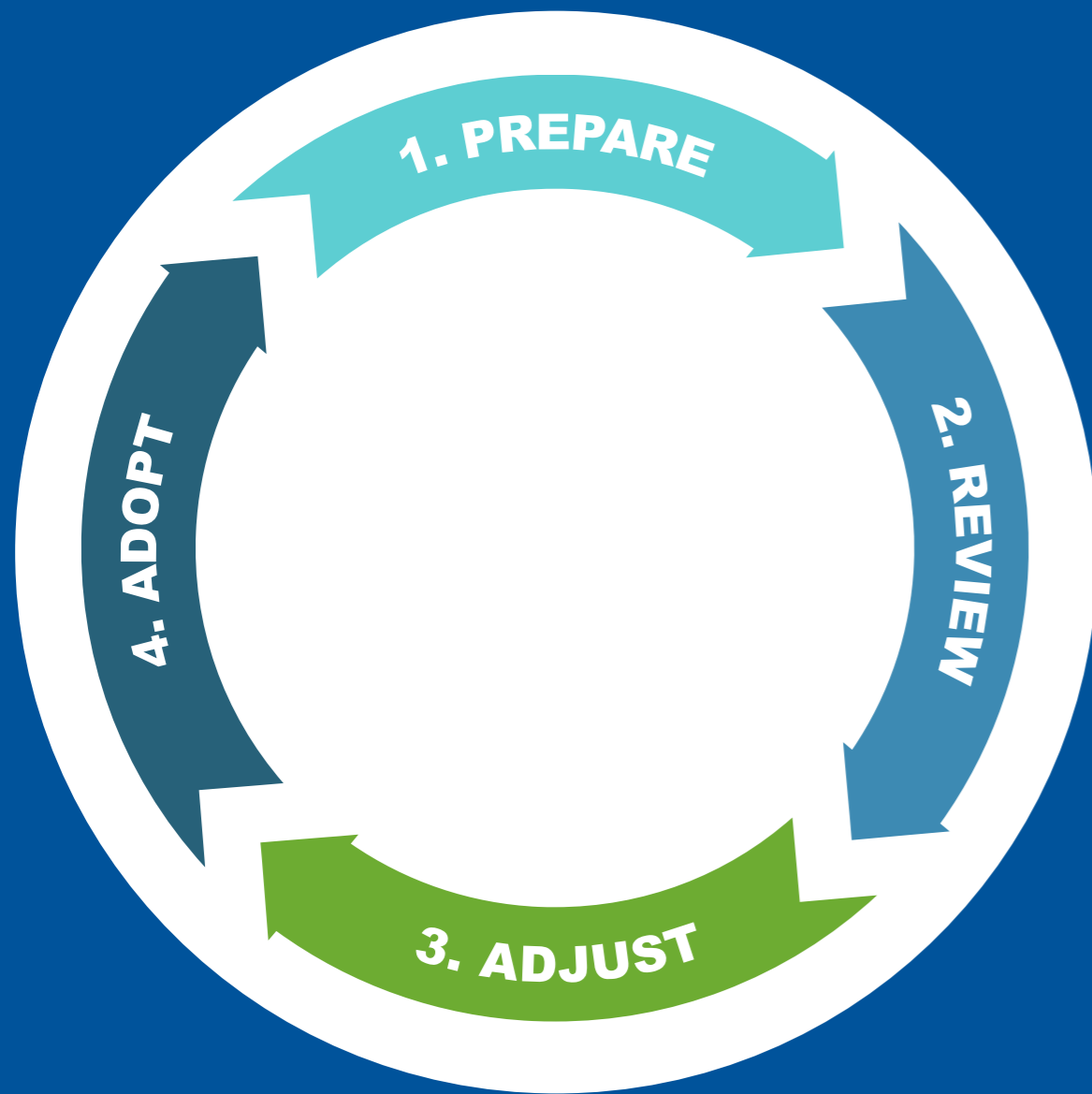


# Next Steps and Budget Calendar

# Tentatively Balanced Budget

<b>General Fund</b>	<b>FY2024 Proposed Budget</b>	
<b>Revenues</b>	<b>\$</b>	<b>657,648,990</b>
<b>Expenses</b>		<b>657,648,990</b>
<b>Total</b>	<b>\$</b>	<b>-</b>
<b>Other Funds</b>	<b>FY2024 Proposed Budget</b>	
<b>Revenues</b>	<b>\$</b>	<b>1,110,473,207</b>
<b>Expenses</b>		<b>1,110,473,207</b>
<b>Total</b>	<b>\$</b>	<b>-</b>
<b>All Funds</b>	<b>FY2024 Proposed Budget</b>	
<b>Revenues</b>	<b>\$</b>	<b>1,768,122,197</b>
<b>Expenses</b>		<b>1,768,122,197</b>
<b>Total</b>	<b>\$</b>	<b>-</b>

# 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 17 – Budget Workshop  
September 11 & 25 – Public Budget Hearings

## 4. ADOPT

September 25 – Budget Adoption

# Next Steps

Date	Activity	Subject Matter
July 17	Budget Workshop	Update of Budget Position, Ad Valorem Tax Revenues, Valuations, Department Requests
July 17	Agenda Item	Vote on Resolution to Set Tentative Millage Rate
August	Commissioner Briefings	Continued Discussion of Budget Recommendations
September 11	First Public Hearing	Resolutions for Fiscal Year 2023-2024 Millage Rate and Budget
September 25	Second Public Hearing	Final Resolutions for Fiscal Year 2023-2024 Millage Rate and Budget



