



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Orlando
Florida**

For the Fiscal Year Beginning

October 1, 2003

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Orlando, Florida for its annual budget for the fiscal year beginning October 1, 2003. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



This
Certificate of Achievement
is presented to the
City of Orlando

in recognition of its use of performance measurement
in local government management,
including training, verification,
and public reporting.

Presented at ICMA's 90th Annual Conference
San Diego/San Diego County, California
October 17, 2004

David J. Krings, ICMA President

Robert J. O'Neill Jr., ICMA Executive Director

Michael Lawson, Director,
ICMA Center for Performance Measurement





CITY OF ORLANDO
ELECTED CITY OFFICIALS

400 SOUTH ORANGE AVENUE ORLANDO, FLORIDA 32801



Buddy Dyer
Mayor



Phil Diamond
Commissioner District 1



Betty T. Wyman
Commissioner District 2



Vicki Vargo
Commissioner District 3



Patty Sheehan
Commissioner District 4



Daisy W. Lynum
Commissioner District 5



Ernest Page
Commissioner District 6

Introduction

CITY OF ORLANDO, FLORIDA

OPERATING AND CAPITAL IMPROVEMENT BUDGETS

FY 2004/2005

Mission Statement:

Serving Orlando with innovation, responsiveness, knowledge, courtesy and professionalism.

Buddy Dyer	Mayor-Commissioner*
Phil Diamond	Commissioner, District 1**
Betty T. Wyman	Commissioner, District 2*
Vicki Vargo	Commissioner, District 3**
Patty Sheehan	Commissioner, District 4*
Daisy W. Lynum	Commissioner, District 5**
Ernest Page	Commissioner, District 6*

*Term expires May 31, 2008

**Term expires May 31, 2006

Department Identifier:

- Executive Offices
- Economic Development
- Families, Parks & Recreation
- Finance
- Fire
- General Administration
- Housing
- Mgmt., Budget & Accounting
- Police
- Public Works

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ACKNOWLEDGEMENTS

COMPILED BY THE STAFF OF THE MANAGEMENT, BUDGET & ACCOUNTING DEPARTMENT and THE GENERAL ADMINISTRATION DEPARTMENT

MANAGEMENT AND BUDGET

Deborah D. Girard, CPA, CGFO	Mgmt., Budget & Accounting Director
Raymond Elwell	Mgmt., Budget & Accounting Deputy Director
Michael Stieber	Budget Manager
Barbara E. Muzeni	Budget Analyst Senior
Joseph Hinely	Budget Analyst III
Richard Grzelewski	Budget Analyst II
James Callahan	Budget Analyst II
Karen Smith	Executive Assistant

GENERAL ADMINISTRATION—PERFORMANCE OPTIMIZATION PROGRAM

Kevin Edmonds	General Administration Director
Linda Jennings	General Administration Deputy Director
Maryann Bonk	Performance Optimization Manager

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MAYOR'S TRANSMITTAL LETTER

December 1, 2004

To the Citizens of the City of Orlando:

I am pleased to present the Fiscal Year 2004/2005 Annual Budget for the City of Orlando. When I took office in February of 2003 and immediately faced a record budget deficit, my administration took the difficult step of reorganizing and reducing our workforce. Those actions, along with the implementation of new, fiscally responsible policies and controls, have helped the City operate more efficiently, and have helped to ensure that no Mayor or Commissioner is faced with similar unexpected deficits.

During the budget process, we worked in the most prudent fashion possible to develop a budget that balanced the preservation of quality services with the amount of taxes levied upon our taxpayers. I have promised that at no time during the course of our administration here at City Hall will we waiver in our commitment to our public safety budgets, including police and fire. I am pleased to report that without an increase in the property tax rate, our budget includes eight new sworn police officers and one new lieutenant, in addition to two new code enforcement positions. These positions were added to directly support one of the City's most important initiatives, the revitalization of the Parramore neighborhood.

We have also maintained a commitment to our communities through opening new centers in Rosemont and College Park, a new pool at the Smith Center, an addition for the Dover Shores Community Center, and improvements at Barker Park. There were additional projects approved in the last budget when we made the decision to take advantage of market conditions and create a two-year capital construction improvement package for our neighborhoods.

As we look to the future, continued economic development will provide an expanded tax base that will generate revenue for the City, and we will identify new revenue sources to meet our obligations while remaining focused on cost saving measures.

I would like to thank the members of the Orlando City Council and the staff of the Management, Budget and Accounting department for their hard work and support in preparing this budget. I pledge to the citizens of the City of Orlando that your City government will act responsibly and in your best interest. We will continue to balance our budget while providing quality services to the residents, businesses, and visitors.

Sincerely,



Mayor Buddy Dyer

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DIRECTOR'S LETTER

December 1, 2004

Mayor Buddy Dyer
and City Commissioners
of the City of Orlando, Florida

I am pleased to present my first budget as Management, Budget and Accounting (MB&A) Director. The following balanced budget for the City of Orlando for Fiscal Year 2004/2005 totals \$604,139,779. It was prepared through a collaborative effort of the MB&A and other City Departments under the leadership of Mayor Buddy Dyer. The Council provided valuable input through the Budget Camp workshops and after presentations to the Council made by the Mayor and myself. Our citizens provided input throughout the entire preparation process, especially during the two formal public hearings held in September.

The fundamental objective of the City is to provide high quality services in the most cost-effective manner. However, as the Mayor stated in his budget address to Council, we face many challenges. One of these challenges is that our built-in expenditures are growing faster than the growth of our revenues. Although Orlando is not alone in this challenge, it does not make our situation any easier. Nonetheless, core priorities such as public safety will be maintained. As an example, eight new police officers, one lieutenant and two new code enforcement officers have been funded in this budget.

The total General Fund budget for Fiscal Year 2004/2005 is \$283,008,619. The millage rate was maintained at 5.6916 mills. The City raised Occupational License and administrative fees paid by businesses that operate in the City to generate an estimated \$450,000 in additional revenue, and the Communications Services Tax (CST) was raised from 5% to the statutory maximum of 5.22%. While the CST rate was increased, the total amount of CST revenue received by the City will decline due to structural changes in the communications industry. The General Fund will also be receiving payments from the Solid Waste, Wastewater, Parking and Stormwater Utility Funds as reimbursement for the use of City assets and right of ways in the delivery of their services.

During the decade of the 90's, the City built significant General Fund reserves. Last fiscal year, the City Council adopted a comprehensive Reserve Policy designed to ensure the City's long-term financial stability through the maintenance of targeted reserve levels (see Section III). As allowed by this policy, \$7 million of reserves are used as a revenue source in the Fiscal Year 2004/2005 budget.

I should also point out that management made a strategic budgetary decision to fund employee salaries and benefits at 97% of the actual projected cost. Department managers have been charged with developing an operating plan that incorporates this reduction. This is a challenge that we hope produces more efficient service delivery models; however, like the use of non-recurring revenue to fund ongoing expenses, it is not a practice that we can rely upon in the future to balance the budget.

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DIRECTOR'S LETTER

The following briefly highlights changes that are included in the approved budget:

Executive Offices

In addition to overseeing the City Council agenda and the operation of the City's cemetery, the Office of the City Clerk provides accountability and stewardship for the City's public records, documents and ordinances. In order to better meet this responsibility, a new business unit has been established for Records Management. Four positions have been transferred from the City Clerk program to form this unit and a separate budget has been established. The Office will now be comprised of three distinct programs: City Clerk, Records Management, and Greenwood Cemetery.

Economic Development

The Department seeks to stimulate and guide the development of a vibrant, livable city that nurtures a creative, diverse and balanced economy for Orlando's citizens. Wherever possible, alternative sources were examined and utilized to fund various economic incentive and partnership agreements. For example, the City's Business Development Division will enhance the University of Central Florida Downtown Technology Incubator through a continuing partnership agreement. We were able to use Community Redevelopment Agency (CRA) funding of \$100,000 for this endeavor. The CRA is also funding other budgeted items such as \$100,000 for the Black Business Investment Fund Incubator.

Families, Parks, and Recreation

The mission of the Families, Parks, and Recreation Department is to support and strengthen livable neighborhoods through the provision of quality recreational, cultural, and educational facilities and programs. To that end, the Fiscal Year 2003/2004 Construction Bond funded the construction of three new Community Recreation Centers: Rock Lake, College Park and Rosemont. In the Fiscal Year 2004/2005 budget, the City has added 11 new positions to operate these centers, including center supervisors and maintenance personnel.

Finance

Resulting from prudent management of liabilities, the City was able to recognize a non-recurring budget rebate/dividend from the Risk Management Internal Service and Long Term Disability Trust Funds. The total rebate from Risk Management is budgeted at \$3 million, with \$2,355,225 slated to return to the General Fund. The rebate from the Long Term Disability Fund is budgeted at \$319,000, with \$250,439 recognized in the General Fund.

Fire

Protecting the lives and property of the citizens of Orlando is an essential responsibility of City government and this budget recognizes our commitment to this purpose. The approved budget for the Fire Department is \$55 million, which is an increase of \$5.3 million, or almost 9% over the prior year.

General Administration

The major change in the General Administration Department's budget is the assumption of responsibility for managing City Hall. Previously this was managed by the Public Works Department. General Administration also oversees technology management, and the City has maintained its commitment to technology through the addition of approximately \$1.4 million in new projects.

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DIRECTOR'S LETTER

Housing

The Department has included funding in its budget to provide assistance for very low, low, and moderate income persons. Community Development Block Grant funding has been included to support local not-for-profit organizations, while other grant funds will be used to create public/private partnerships for the development of housing units.

Management, Budget & Accounting

The Department has reorganized and added positions to redesign and bolster the accounts payable function, and to provide additional accounting support in targeted areas. Through a national recruitment we were able to fill vacant budget positions with candidates possessing a variety of experience and education that will benefit the City as we develop new budget policies and implement sound fiscal controls.

Police

As indicated earlier, protecting our citizens is a core priority of the City. The Department budget, at slightly over \$90 million, represents 32% of the General Fund budget. The addition of nine new positions brings the authorized staffing for the Department to an even 1,000. This represents 32% of the total City authorized staffing and 40% of the total General Fund staffing.

Public Works

The Department has responsibility for overseeing the use of \$2.8 million of General Fund revenues allocated in the budget towards repair and replacement of the City's infrastructure. Among the projects budgeted are pavement rehabilitation, neighborhood traffic management, brick street rehabilitation and sidewalk repair.

Enterprise Funds

Enterprise Funds have experienced the same challenges that affect the governmental operating funds. Rising operating costs, principally personnel costs, and flat or slightly rising revenue streams, have placed a burden on these funds. Further, the need for improvements to existing infrastructure and additions to accommodate growth have made rate increases unavoidable.

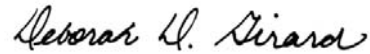
Difficult economic times caused a culture shift at the City of Orlando beginning on Mayor Dyer's first day in office. To maintain the City's historically strong financial condition we have, and will continue to implement, sound budget and fiscal management practices. These practices include the continuing use of the Fiscal Impact Statement for all financial items presented to the City Council for action. The focus on budget monitoring and control will intensify, as will the forecasting of future revenues and expenses. These practices will serve the City well and must be maintained even during good economic conditions.

Introduction

DIRECTOR'S LETTER

I would like to take this opportunity to thank the Mayor, City Commissioners and each Department Director for their support, willingness, and cooperation in the budget process. I look forward to working with all of them as we make positive changes for the City of Orlando.

Respectfully Submitted,



Deborah D. Girard, CPA, CGFO
Management, Budget and Accounting Director

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