

*Orange County, Florida*

# Citizens Annual Financial Report

*For the Year Ended September 30, 2016*

*Prepared by  
Phil Diamond, CPA  
County Comptroller*

[www.occompt.com](http://www.occompt.com)

# Orange County, Florida

## Board of County Commissioners

**Teresa Jacobs**, County Mayor

**Victoria P. Siplin**, Vice Mayor ..... District 6  
**Betsy VanderLey**..... District 1  
**Bryan Nelson** ..... District 2  
**Pete Clarke** ..... District 3  
**Jennifer Thompson** ..... District 4  
**Emily Bonilla**..... District 5

## Elected Constitutional Officers

**Tiffany Moore Russell** ..... Clerk of the Circuit and County Courts  
**Phil Diamond, CPA** ..... County Comptroller  
**Rick Singh** ..... Property Appraiser  
**Jerry L. Demings**..... Sheriff  
**Bill Cowles**..... Supervisor of Elections  
**Scott Randolph** ..... Tax Collector





**OFFICE OF THE COMPTROLLER**

**ORANGE COUNTY FLORIDA**

Phil Diamond, CPA  
County Comptroller  
201 South Rosalind Avenue  
Post Office Box 38  
Orlando, Florida 32802  
Telephone: 407-836-5690  
Fax: 407-836-5599  
email: Phil.Diamond@occompt.com  
Web site: www.occompt.com



To the Citizens of Orange County:

Orange County Government must be responsive to its citizens. It must be accountable for how it operates. One of the most important ways that government carries out its duties and priorities is how it raises and spends public money. With that in mind, I have prepared this Citizens Annual Financial Report as a way to briefly explain how Orange County raises and spends tax dollars.

Each year, the County adopts a budget to determine how much money it will raise and, to prioritize how funds will be spent. The budget year, also known as the "fiscal year," begins on October 1st and ends on September 30th. So, this report covers the fiscal year beginning October 1, 2015 and ending September 30, 2016.

The County's finances are divided into various "funds." This improves accountability and better tracks restrictions on certain types of revenues. To simplify this report, all of the County's funds have been merged together on a consistent basis into one set of figures. An audited comprehensive annual financial report on all of the individual funds is also prepared by my office. That report and other additional financial information are available at [www.occompt.com](http://www.occompt.com).

Orange County Government includes several components that have been combined for this report. Most of the County's operations fall under the Board of County Commissioners. Other specific duties fall under financially related special districts and separately elected Constitutional officers. A County organizational chart is included in this report.

I am pleased to present this report as part of our responsibility to be accountable to the citizens of Orange County. I hope that you will find this report interesting and informative.

Sincerely,

Phil Diamond, CPA  
County Comptroller

# Citizens Annual Financial Report

for the year ended September 30, 2016

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## ORANGE COUNTY ORGANIZATIONAL CHART

This chart displays the basic structure of the County government in an easy to read format.

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## OPERATIONAL REVIEW

This section explains how the County is organized, how its budget process works, and what its key accomplishments were during the fiscal year. Also, the financial results for the year are explained, accompanied by a summarized operating statement.

8-11

## SOURCES OF COUNTY FUNDS

The various types of funds that the County received to support its operations are explained here in greater detail. The presentation includes a description of all major County revenues and a table that displays how key County tax rates and service fees are applied to a typical residential home.

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## USES OF COUNTY FUNDS

The way in which the County's resources were spent is discussed here in greater detail. Each category of service is explained, including a breakdown of resources used for current operations and capital outlays. Also displayed are average costs for a cross-section of County services.

16-17

## COUNTY LONG-TERM DEBT

The County has a need to borrow funds for many of its major capital projects. This section explains how the borrowing is handled, what borrowed funds are used for, how much is owed, and what the next year's payment obligation will be.

18-21

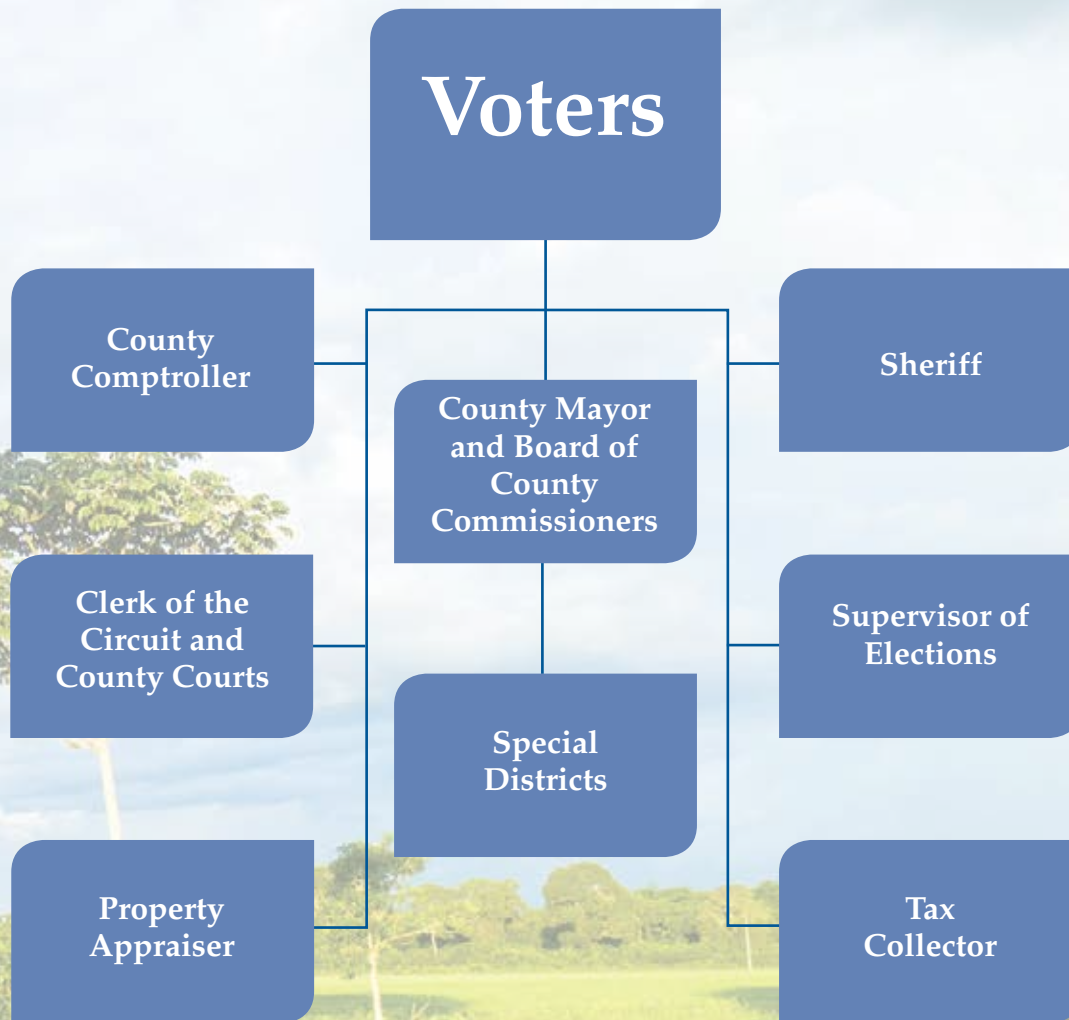
## ORANGE COUNTY TREND INDICATORS

This final section provides a historic review of key economic, demographic, and County financial trends that have occurred over the past five years.

This publication was designed and printed by the Orange County Graphics Department



# Orange County Organizational Chart



# Operational Review



## County Organization

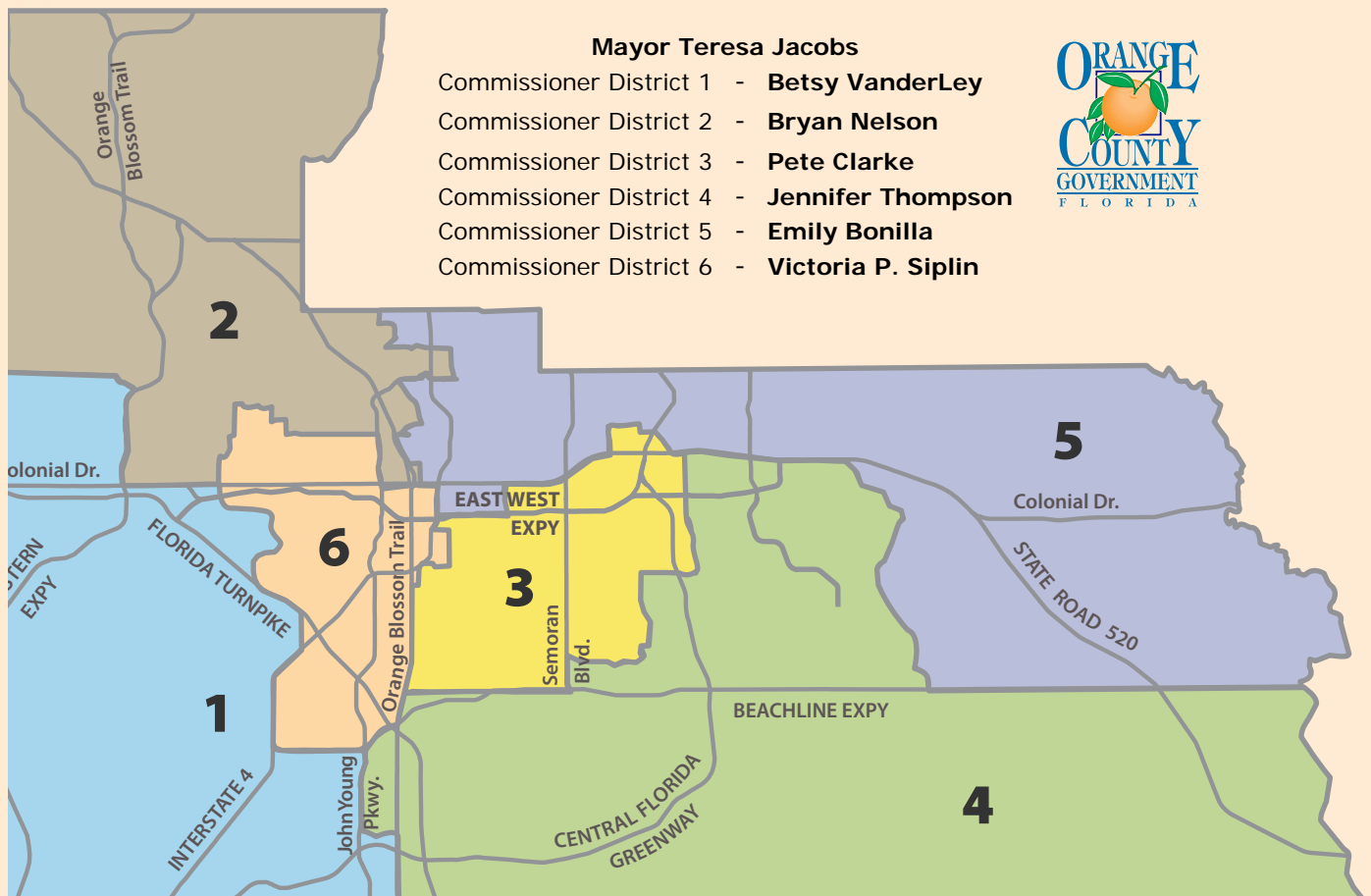
**O**range County operates under a charter enacted by the voters in 1987 and most recently amended in November 2016. The legislative body is the seven-member Board of County Commissioners, made up of the County Mayor, elected county-wide, and six district Commissioners, each elected from their respective districts. The Mayor also serves as the chief administrative officer for the operations under the Board. Certain special districts also fall under the Board's jurisdiction.

Six constitutional officers, who are separately elected on a county-wide basis, perform

specifically designated governmental functions. These officers and the Board members as well are listed at the beginning of this report and included in the organizational chart found on the previous page. Terms of office for these elected officials are four years.

The districts represented by each Commissioner were most recently revised in November 2011 and were effective beginning with the 2012 elections. The map below displays the current location of each district.

## Orange County, Florida Commissioner Districts





## Major Initiatives

*The County was involved in a number of major initiatives during the fiscal year. With economic indicators continuing to highlight positive economic gains, the County recognized the importance of adequate infrastructure to our quality of life and to the area's economic vitality.*

- Renovations were completed on 13 fire stations and a full renovation of the kitchen and laundry facilities was completed at the jail. The renovations are expected to improve the operating efficiency of these facilities.
- Design and construction work was underway to widen or extend Richard Crotty Parkway, Econlockhatchee Trail, Holden Avenue, International Drive, John Young Parkway, Taft Vineland Road and Texas Avenue. Major roadway projects on Ficquette Road and Wetherbee Road were completed during Fiscal Year 2016. Also, 429 miles of roads were either paved or resurfaced.
- Construction was completed on the Deputy Brandon Coates Community Park and the John Young Community Park.
- Four water quality improvement projects were completed, with 17 additional water quality improvement projects in progress.
- Construction of Harbor House was completed. This facility will provide emergency shelter for approximately 162 victims of domestic abuse annually.



## Operating Results

For the year ended September 30, 2016

SOURCES OF COUNTY FUNDS	Amount (Millions)	Percent
Taxes	\$ 1,010	47 %
Charges for Services	601	28
Intergovernmental	307	15
Miscellaneous	77	4
Interest Income	14	1
Proceeds from Borrowing	118	5
<b>Total Sources of Current Funds</b>	<b>\$2,127</b>	<b>100 %</b>
<b>Balance, Beginning of Year</b>	<b>1,196</b>	
<b>Total Sources Available</b>	<b>\$3,323</b>	

USES OF COUNTY FUNDS	Amount (Millions)	Percent
Law Enforcement & Judicial System	\$ 452	23 %
Utilities System	334	17
Community Services	325	17
Convention Center & Tourism	231	12
Transportation	206	10
General Government	159	8
Fire Rescue	145	7
Debt Payments	114	6
<b>Total Uses of Funds</b>	<b>\$1,966</b>	<b>100 %</b>
<b>Balance, End of Year</b>	<b>\$1,357</b>	

BALANCE DESIGNATIONS	Beginning	Ending
Reserved for Capital Outlays	\$ 392	\$ 512
Operational Requirements	636	633
Reserved for Debt Payments	168	212
<b>Total Balances</b>	<b>\$1,196</b>	<b>\$1,357</b>

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# Operational Review

*The County's business-type activities include the Convention Center and a utilities system that provides water, wastewater, garbage collection, and landfill/recycling services.*

During the year, the Convention Center completed an extensive renovation of the Valencia Ballroom, a 62,000 square foot multiple-purpose room. The Center's current capital improvement plan totals \$191.5 million over the next five fiscal years, primarily for renovations to the existing facility.

Under utilities, renovation of water distribution systems continued in 2016, including projects along LeeVista Boulevard and the Western Regional and Malcolm Road Water Supply Facilities. Water distribution system modifications were completed at the Eastern Regional Water Supply Facility and East Service Area Storage and Re-pumping Facility.

With regard to wastewater treatment, improvements were completed on 14 pump stations during Fiscal Year 2016, with

an additional 62 in either the design or construction phase. Additionally, construction is underway on the expansion of the Eastern Water Reclamation Facility with an expected completion date of 2018.

Under the Solid Waste System, replacement of the McLeod Road Transfer Station is in the design phase. Future plans include expansion of the Landfill Gas Collection System in Cell 2.

Orange County Convention Center



## Budget Approval Process

*The County's budget is enacted annually by fiscal year and serves as a key tool for setting operational and capital project spending priorities.*

Preparation of the budget proposal for direct spending by the Board of County Commissioners is the responsibility of the Mayor.

After preparation, the Mayor reviews the proposed budget with the Board in public work sessions during the summer. Changes to the proposal are made as desired by a majority of the Board.

The agreed upon budget proposal is then formally presented to the citizens at two public hearings in September, where any final

adjustments may be made. These hearings are also used to set the annual property tax rates. Individual budgets for the elected constitutional officers are prepared by each respective officer.

All budgets are required to be balanced, with all expenditure budgets backed by identified funding sources. On September 30th of each year, all unspent budget amounts expire and remaining funds become available as a funding source for the County in the next fiscal year.



### Financial Information

*The financial information presented in this report includes the operations of the Board of County Commissioners, the six elected constitutional officers, and the other small related agencies managed by the Board.*

► The County began Fiscal Year 2016 with \$1.20 billion in available funds, of which 47% was restricted for capital projects or was being held as reserves related to past borrowing.

► Funds received during the year totaled \$2.13 billion. After \$1.97 billion in operational costs and capital project outlays, the County finished the year with \$1.36 billion on hand.

► About 53% of those moneys were earmarked for capital projects and debt-related reserves, leaving the remaining 47% or \$633 million available to fund County operations at the start of the next fiscal year in October 2016.

► Some of the remaining operational funds were used to fund operations until annual property tax collections began in late November 2016, and some were set aside as reserves for unexpected events or emergencies.

► The ending balance designations reflect the continued conservation of funds for operational reserves as a hedge against a weakened economy or other contingencies.

**The County used a well-defined program for investment of funds during the year. High-risk investments are avoided, and investments are set to come due as needed for payment of obligations. As a result, investment income of \$14 million (\$13 million of interest earned plus \$1 million market value adjustment) was earned during the fiscal year across all funds of the County in a very low interest rate environment.**

### Other Governmental Units

*Other legally separate units are related to but not financially dependent on the County. As such, they are not included in this report.*

These units publish their own annual financial reports. Seven are special districts created by State law or by County ordinance or resolution, and one is a not-for-profit corporation established jointly by the County and the City of Orlando. The Board of County Commissioners either appoints or serves as a majority of these units' board members; however, it doesn't fund their annual budgets or actively oversee their operations. These related units are:

- Orange County Library District
- Orange County Housing Finance Authority
- Orange County Research and Development Authority
- International Drive Master Transit and Improvement District
- Orange County Industrial Development Authority
- Orange County Health Facilities Authority
- Orange County Educational Facilities Authority
- Orange Blossom Trail Development Board, Inc.

There are many other specialized governmental units in the Central Florida area, some of which even bear the name "Orange County" in their titles. However, they operate independently from the County and are not financially related despite their names. These better-known units not included in this report are:

- Orange County Public Schools (School Board)
- Central Florida Expressway Authority
- Central Florida Regional Transportation Authority ("LYNX")
- Greater Orlando Aviation Authority
- Orange Soil and Water Conservation District

# Sources of County Funds

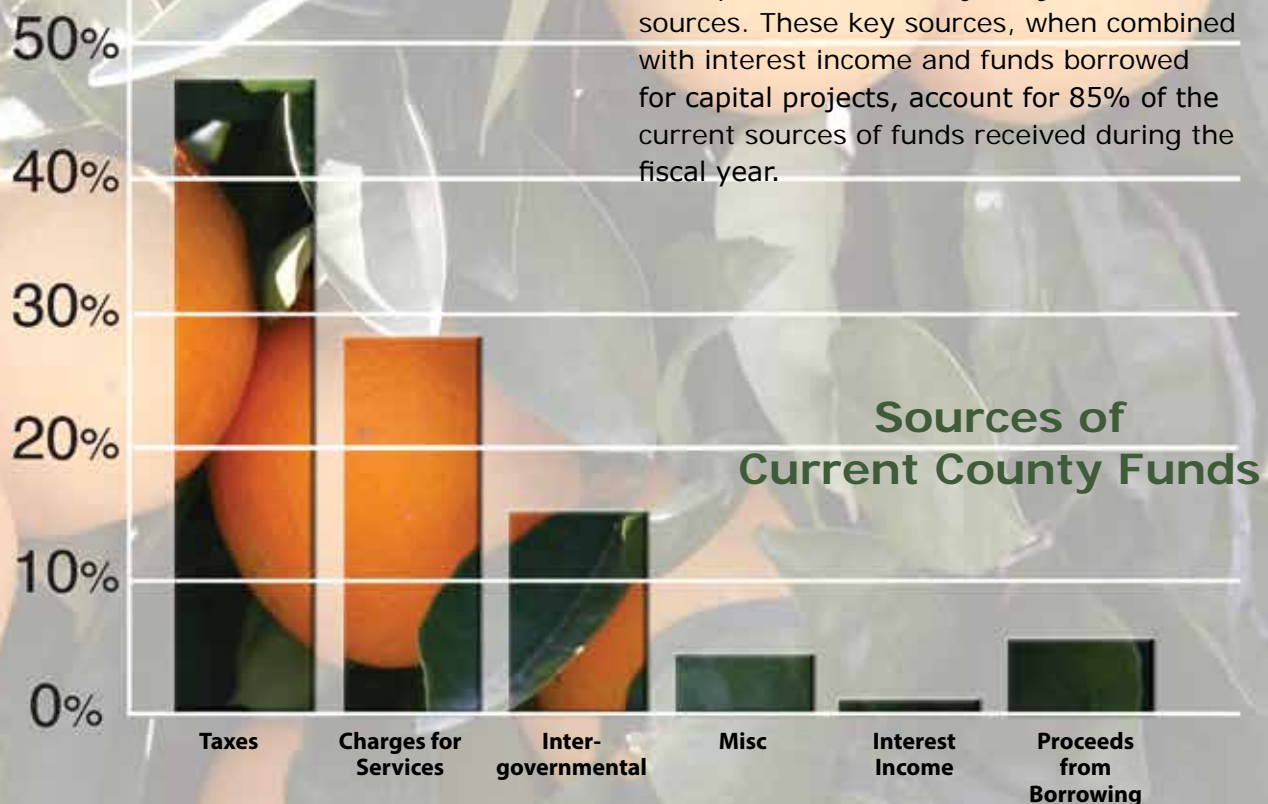
## Orange County receives its operational funds from a variety of sources.

The Board of County Commissioners levies four primary taxes as well as other lesser taxes and fees. The primary levies are property taxes, the tourist development tax, public service and communications taxes, and a local option gas tax. The Board also sets user charges for specific services, most notably the water, wastewater, garbage collection, and landfill service charge rates for the Utilities System operations. Next, the County receives operating funds shared by the State as well as grants from the Federal and State levels. This includes one-half cent of the six cents per dollar State sales tax that is allocated to counties. Many other types of revenue come into the County, including court fees, local

business taxes, building permit fees, and Convention Center operating funds. Finally, interest income is received throughout the year, as all public funds held by the County are invested until needed to pay budgeted obligations.

Current revenues from all of the sources listed above are combined with funds left over from the previous fiscal year, including any remaining cash proceeds from prior County borrowing, to make up the total resources available to fund budgeted expenditures. Some revenue sources are raised for specific purposes and can only be used within their respective restrictions, while other sources can be used for a variety of public purposes.

The following page provides a brief description of the County's key revenue sources. These key sources, when combined with interest income and funds borrowed for capital projects, account for 85% of the current sources of funds received during the fiscal year.





## Primary Taxes Levied by the Board of County Commissioners



**Property Tax** – An annual tax is levied on land, buildings, and business equipment. Multiple levies are made for various purposes. A county-wide levy is made to cover county-wide operations

and some capital projects, and other levies are made in the unincorporated areas (i.e., outside limits of cities in the County) or parts thereof for specified purposes such as Sheriff services and fire/emergency medical services.



**Tourist Development Tax** - A six percent tax is levied on all short-term living quarters such as hotels, motels, apartments, and campgrounds. Under State law, tax proceeds are generally

restricted to the Convention Center, tourism promotion, auditoriums, museums, and certain types of sports facilities. The first five percent is used for tourism promotion, cultural and sports facilities, and for operations and debt repayment for the Convention Center. The sixth percent is earmarked for tourism promotion and for a portion of debt repayment for the City of Orlando's Amway Center.



**Public Service/Communications Taxes** – The Board levies a tax of 10% on the use of electric, water, and gas/propane utilities and four cents per gallon on the use of fuel oil in the unincorporated area.

Communications services are taxed on a statewide basis, which includes a 4.98% local component approved by the Board. These tax proceeds are used for various purposes including environmentally sensitive land acquisition, parks, Sheriff services, transportation, and for annual payments on County debt incurred for major capital projects.



**Local Option Gas Tax** - A tax of six cents per gallon is levied on motor fuel sold in the County. Tax proceeds are shared by the County and cities for construction and maintenance of roads.

## Sources of Current County Funds

For the year ended September 30, 2016

Category	Amount (Millions)	Percent of Total Sources
<b>TAXES</b>		
Property	\$ 646	30 %
Tourist Development	240	11
Public Service	73	4
Local Option Gas	27	1
Communications	20	1
Other	4	0
<b>TOTAL TAXES</b>	<b>\$ 1,010</b>	<b>47 %</b>
<b>CHARGES FOR SERVICES</b>		
Water & Wastewater	\$ 170	8 %
Impact Fees	142	7
Garbage Collection & Landfill	71	3
Convention Center	59	3
Court Fees	34	2
Other	125	5
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 601</b>	<b>28 %</b>
<b>INTERGOVERNMENTAL</b>		
State Sales Tax	\$ 166	8 %
Federal & State Grants	77	4
State Revenue Sharing	40	2
State Gas Taxes	18	1
Other	6	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 307</b>	<b>15 %</b>
<b>MISCELLANEOUS</b>		
Licenses & Permits	\$ 28	1 %
Fines & Forfeitures	16	1
Other	33	2
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 77</b>	<b>4 %</b>
<b>INTEREST INCOME</b>	<b>\$ 14*</b>	<b>1 %</b>
<b>PROCEEDS FROM BORROWING</b>	<b>\$ 118</b>	<b>5 %</b>
<b>TOTAL SOURCES OF CURRENT FUNDS</b>	<b>\$ 2,127</b>	<b>100 %</b>

\*\$13 million of interest earned plus \$1 million market value adjustment

# Sources of County Funds

## Primary Service Fees Charged by the Board of County Commissioners



**Utilities System** - Service fees are established for use of the County water and wastewater utility system. Also, fees are charged for garbage disposal at the County landfill, mandatory garbage collection services in the unincorporated areas, and stormwater management.



**Impact Fees** - Fees are charged on new development for its impact on transportation, water and wastewater, parks and recreation, schools, fire, and law enforcement services. School impact fee collections are forwarded to the Orange County School Board.

## Primary Funds Received from Other Governments (“Intergovernmental” Revenue)



**State Sales Tax** - A portion of Florida Sales Tax is returned to counties for operational purposes. This source is used for transportation and other county-wide operations, and for annual payments on County debt incurred for major capital projects.



**State Revenue Sharing** - Certain State revenues are shared with counties for operational purposes. This source is used for county-wide operations and for annual payments on County debt incurred for major capital projects.



**Federal and State Grants** - The Federal and State governments award grants to the County for a variety of specific purposes and programs such as criminal justice, homeland security, social services, transportation and environmental protection.



## Rates for Selected Sources of Funds

Average Residential Home  
For the year ended September 30, 2016

### PROPERTY TAXES AND OTHER TAX LEVIES

Tax or Fee Item	Rate	Average Residential Cost per Month	per Year	How Paid	Where Paid
Property Taxes designated for:					
- General County Services	4.04 mills	\$38.72	\$464.60	Prop Tax Bill	County-wide
- County Capital Projects	0.22 mills	2.11	25.30	Prop Tax Bill	County-wide
- Parks Operations & Improvements	0.17 mills	1.63	19.55	Prop Tax Bill	County-wide
- Fire Rescue	2.24 mills	21.47	257.60	Prop Tax Bill	Unincorporated
- Law Enforcement (38% of funding)	1.81 mills	17.35	208.15	Prop Tax Bill	Unincorporated
Tourist Development Tax	6%	0.00	0.00	Lodging Bill	County-wide
Public Service Taxes:					
- Electric Service	10%	8.85	106.20	Utility Bill	Unincorporated
- Water Service	10%	2.02	24.24	Utility Bill	Unincorporated
- Communications Services Tax <sup>(1)</sup>	4.98%	8.12	97.44	Phone/Cable Bill	Unincorporated
Gas Taxes:					
- Local Option Gas Tax	6 cents/gal	3.12	37.44	Gas Sales	County-wide
- State Imposed Gas Tax <sup>(2)</sup>	3 cents/gal	1.56	18.72	Gas Sales	County-wide
Half-Cent State Sales Tax <sup>(2)</sup>	0.5%	7.88	94.50	Taxable Sales	County-wide

### CHARGES FOR SELECTED COUNTY SERVICES

Water and Wastewater Utility:					
- Water Service	Consump	20.22	242.64	Utility Bill	Unincorporated
- Wastewater Service	Consump	51.41	616.92	Utility Bill	Unincorporated
Garbage, Trash & Recycling Service	Flat per unit	16.67	200.00	Prop Tax Bill	Unincorporated
Retention Pond Maintenance Service	Flat per lot	6.50	78.00	Prop Tax Bill	Unincorporated
Streetlighting Service	Flat per lot	4.62	55.46	Prop Tax Bill	Unincorporated
<b>Total Tax Levies and Service Charges</b>		<b>\$212.25</b>	<b>\$2,546.76</b>		

#### Notes:

Excludes taxes and fees levied by the School Board, city governments, and other special districts.

- Property taxes based on a home assessed at \$165,000 with \$50,000 homestead exemption. One mill equals one dollar of tax for each \$1,000 of assessed value.
- Public Service taxes based on monthly use of 1,000 kilowatts for electricity and 10,000 gallons for water. Natural/bottle gas and fuel oil also subject to tax. Communications Services Tax based on one home phone, two shared cell phones, and one cable TV/DVR box.
- Gas taxes based on 1,300 miles driven per month with fuel economy of 25 miles per gallon. State imposed gas tax is the portion remitted back to counties.
- Sales tax is the portion remitted back to counties based on \$1,575 of monthly purchases.
- Water and wastewater service based on monthly usage of 10,000 gallons.

<sup>(1)</sup> Local portion collected by the State and returned to the County. Replaces former County levies on telecommunications and cable TV.

<sup>(2)</sup> Collected by the State and returned to the County as Intergovernmental revenue.

# Uses of County Funds

**Orange County provides a wide variety of services to its citizens.**

**S**ome services are provided county-wide, while other additional services are provided specifically to citizens residing in the unincorporated areas outside the corporate limits of any cities.

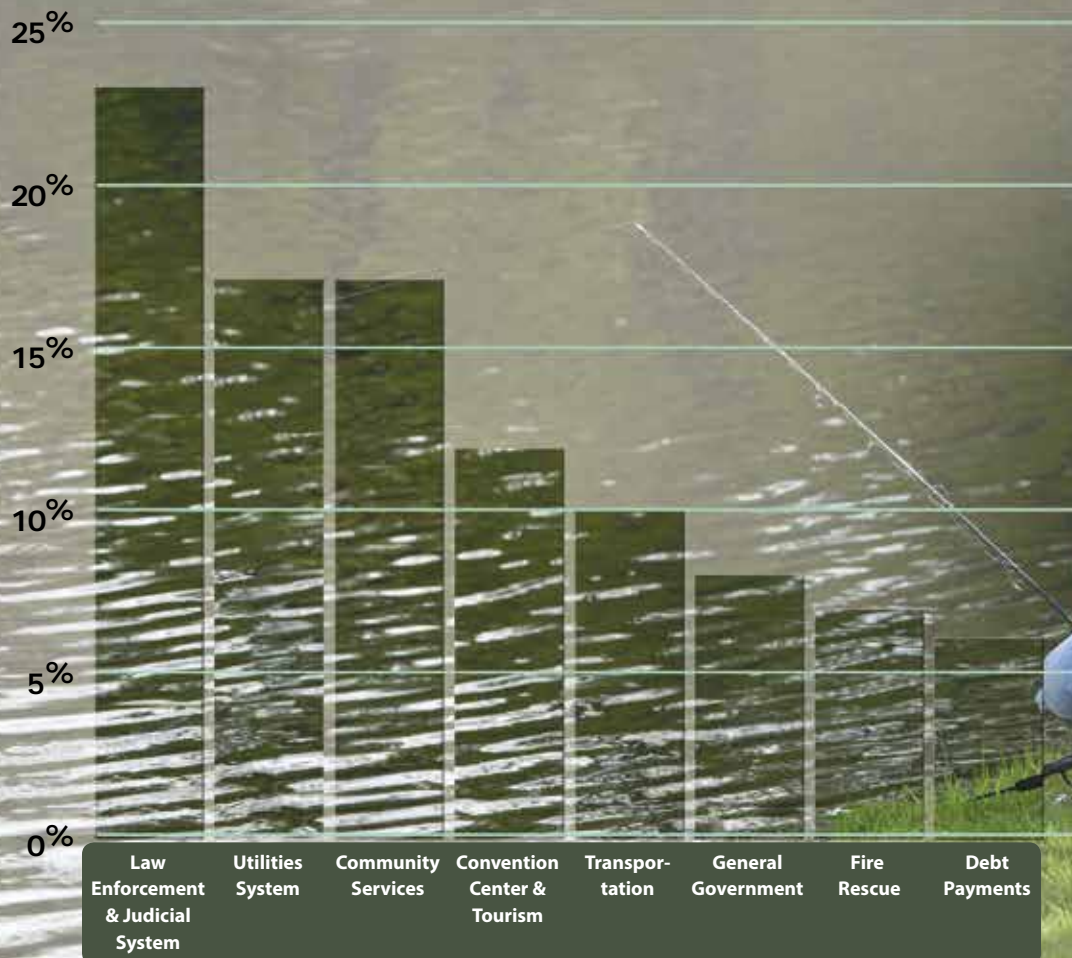
Annual operational expenses are paid with the current revenues that come in during the year and with funds left over from the previous fiscal year.

Major capital projects are usually funded by proceeds from borrowing, but also may be funded by prior fiscal year funds on hand and certain current revenues earmarked for project purposes such as

- gas taxes
- impact fees, and
- a portion of property and public service taxes.

# 87%

of the total funds used by the County during the fiscal year were for annual recurring operating purposes. This includes debt payments for funds borrowed in previous years that have been spent on capital projects. The remaining 13% was used for capital projects and equipment, which included utilities system facilities, various road construction and stormwater drainage improvements, county jail upgrades, renovations to fire stations and the Convention Center, and new community park projects.





### The major categories of County services are:

#### **Law Enforcement and Judicial System**

- This includes all services connected with the enforcement of civil and criminal laws in the community. Services include the Sheriff's Office, County jail system, the Clerk of the Circuit and County Courts Office ("Clerk"), court administration and reporting, and partial funding for the State Attorney and Public Defender. Since July 1, 2004, as a result of a State constitutional amendment, the Clerk's court operations have been funded by State appropriations.

#### **Utilities System**

- The Utilities System provides services relating to management of water resources and for the proper disposal or recycling of garbage. Specific services include water supply, wastewater treatment/reclamation, stormwater management, recycling programs, garbage collection, and the County landfill operation.

#### **Community Services**

- This covers a wide range of services delivered directly to citizens that preserve and enhance their quality of life. Key services provided are health and social services, veterans' services, children's programs, animal services, cultural services, parks and recreation, building/planning/zoning and environmental regulation, housing assistance, and school improvements.

#### **Convention Center and Tourism**

- This area covers services related mainly to the tourism and convention industry that is a highly visible element of the County's economy. Services include the Orange County Convention Center operations and ongoing capital improvements, major funding for the Convention and Visitors Bureau (known as "Visit Orlando"), support for cultural and sporting events related

to tourism, and capital funding assistance for community facilities that serve tourism and local residents such as the Amway Center and the Dr. Phillips Center for the Performing Arts.

#### **Transportation**

- Services provided for transportation include county-wide road and transit systems. Key activities include road and sidewalk construction and maintenance, streetlights, and partial funding for the Lynx bus system.

#### **General Government**

- This provides for the various administrative and support services vital to the efficient operation of the County. Key services are the Mayor's, Commissioners' and County Administrator's offices, the operations of the Comptroller, Supervisor of Elections, Property Appraiser and Tax Collector, the legal, personnel, purchasing and budgeting functions, and county-wide support services such as facilities maintenance, computer systems, internal mail, security, and radio and telephone services.

#### **Fire Rescue**

- The provision of public safety services for fire and health emergencies in the unincorporated areas of the County, as well as disaster planning and response, are provided here. Services cover fire suppression and prevention, emergency medical services, and natural disaster planning and recovery.

#### **Debt Payments**

- This category provides for the annual installment payments necessary to repay funds the County has borrowed in the past to acquire property, construct major county facilities, or make major equipment purchases. The next section on long-term debt provides further information on this subject.

# Uses of County Funds

## Uses of County Funds For the year ended September 30, 2016

Category	Cost of Operations (Millions)	Capital Outlays (Millions)	Total Uses (Millions)	Percent of Total Uses
<b>LAW ENFORCEMENT &amp; JUDICIAL SYSTEM</b>				
Law Enforcement	\$ 214	\$ 16	\$ 230	12%
Corrections	155	4	159	8
Courts	62	1	63	3
<b>TOTAL LAW ENFORCEMENT &amp; JUDICIAL SYSTEM</b>	<b>\$ 431</b>	<b>\$ 21</b>	<b>\$ 452</b>	<b>23%</b>
<b>UTILITIES SYSTEM</b>				
Water & Wastewater	\$ 124	\$ 103	\$ 227	12%
Refuse Disposal & Recycling	83	6	89	4
Stormwater Management	13	5	18	1
<b>TOTAL UTILITIES SERVICES</b>	<b>\$ 220</b>	<b>\$ 114</b>	<b>\$ 334</b>	<b>17%</b>
<b>COMMUNITY SERVICES</b>				
Health & Social Services	\$ 174	\$ 1	\$ 175	9%
Environmental & Growth Management	67	2	69	4
Culture & Recreation	33	9	42	2
Community Development	34	0	34	2
Other Community Services	5	0	5	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 313</b>	<b>\$ 12</b>	<b>\$ 325</b>	<b>17%</b>
<b>CONVENTION CENTER &amp; TOURISM</b>	<b>\$ 194</b>	<b>\$ 37</b>	<b>\$ 231</b>	<b>12%</b>
<b>TRANSPORTATION</b>				
Road Systems	\$ 110	\$ 48	\$ 158	8%
Transit Systems	48	0	48	2
<b>TOTAL TRANSPORTATION</b>	<b>\$ 158</b>	<b>\$ 48</b>	<b>\$ 206</b>	<b>10%</b>
<b>GENERAL GOVERNMENT</b>				
Legislative/Administrative/Financial	\$ 115	\$ 3	\$ 118	6%
Maintenance Services	21	4	25	1
Communications/Security	13	3	16	1
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 149</b>	<b>\$ 10</b>	<b>\$ 159</b>	<b>8%</b>
<b>FIRE RESCUE</b>	<b>\$ 136</b>	<b>\$ 9</b>	<b>\$ 145</b>	<b>7%</b>
<b>DEBT PAYMENTS</b>	<b>\$ 114</b>	<b>\$ 0</b>	<b>\$ 114</b>	<b>6%</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 1,715</b>	<b>\$ 251</b>	<b>\$ 1,966</b>	<b>100%</b>



## Costs of Selected Services by Function

<b>LAW ENFORCEMENT &amp; JUDICIAL SYSTEM</b>	
Law Enforcement: <sup>(1)</sup>	
Average cost per call dispatched	\$153
Average personnel cost per deputy	\$80,575
Average personnel cost per call	\$125
Corrections:	
Inmate per diem cost	\$137
<b>COMMUNITY SERVICES</b>	
Head Start cost per child	\$8,972
Parks and Recreation operating and maintenance cost per acre	\$13,456
Permitting and inspections:	
Cost per development plan review	\$644
<b>UTILITIES SYSTEM</b>	
Water Production cost per 100,000 gallons of water produced	\$66
Water Distribution operating and maintenance cost per mile of water main	\$3,773
Wastewater Collection operating and maintenance cost per mile of sewer main	\$12,909
Wastewater Treatment operating and maintenance cost per 100,000 gallons of wastewater treated	\$105
Solid Waste cost per ton processed	\$24
<b>TRANSPORTATION</b>	
Traffic Engineering: <sup>(2)</sup>	
Cost per lane mile maintained	\$18,500
Cost per lane mile constructed	\$2,576,000
<b>CONVENTION CENTER &amp; TOURISM</b>	
Operating expense per delegate	\$57
<b>FIRE RESCUE <sup>(3)</sup></b>	
Average dispatch cost per call	\$35
Average personnel cost per firefighter	\$79,496
Average personnel and operating cost per on-scene emergency unit	\$449
<b>GENERAL GOVERNMENT</b>	
Risk Management average cost per claim:	
Workers compensation	\$3,897
Property loss claims	\$5,453
Auto liability/physical damage	\$1,556
General liability	\$1,605

### Sources:

Office of Management and Budget, Performance Based Report, Fiscal Year 2015-16

- (1) County Sheriff, based on 2016 budgeted amounts
- (2) County Public Works Department
- (3) County Fire Rescue Department

# County Long-Term Debt

**W**hile the County is able to balance its budget each year for operating expenses, it does go into debt for the acquisition of most major facilities and equipment. This is done to extend the payment for such things over their useful lives; much like a citizen does with a home mortgage or car loan. By doing this, the burden for paying for these facilities and equipment is spread out to all of the future taxpayers who will benefit, rather than only those present at the time of construction or acquisition.

At September 30, 2016,  
the amount owed by the  
County stood at

**\$1.1  
billion**

with annual installment  
payments of

**\$112  
million**

coming due in the next  
fiscal year.

During Fiscal Year 2016,  
installment payments of

**\$114  
million**

were made, retiring

**\$56  
million**

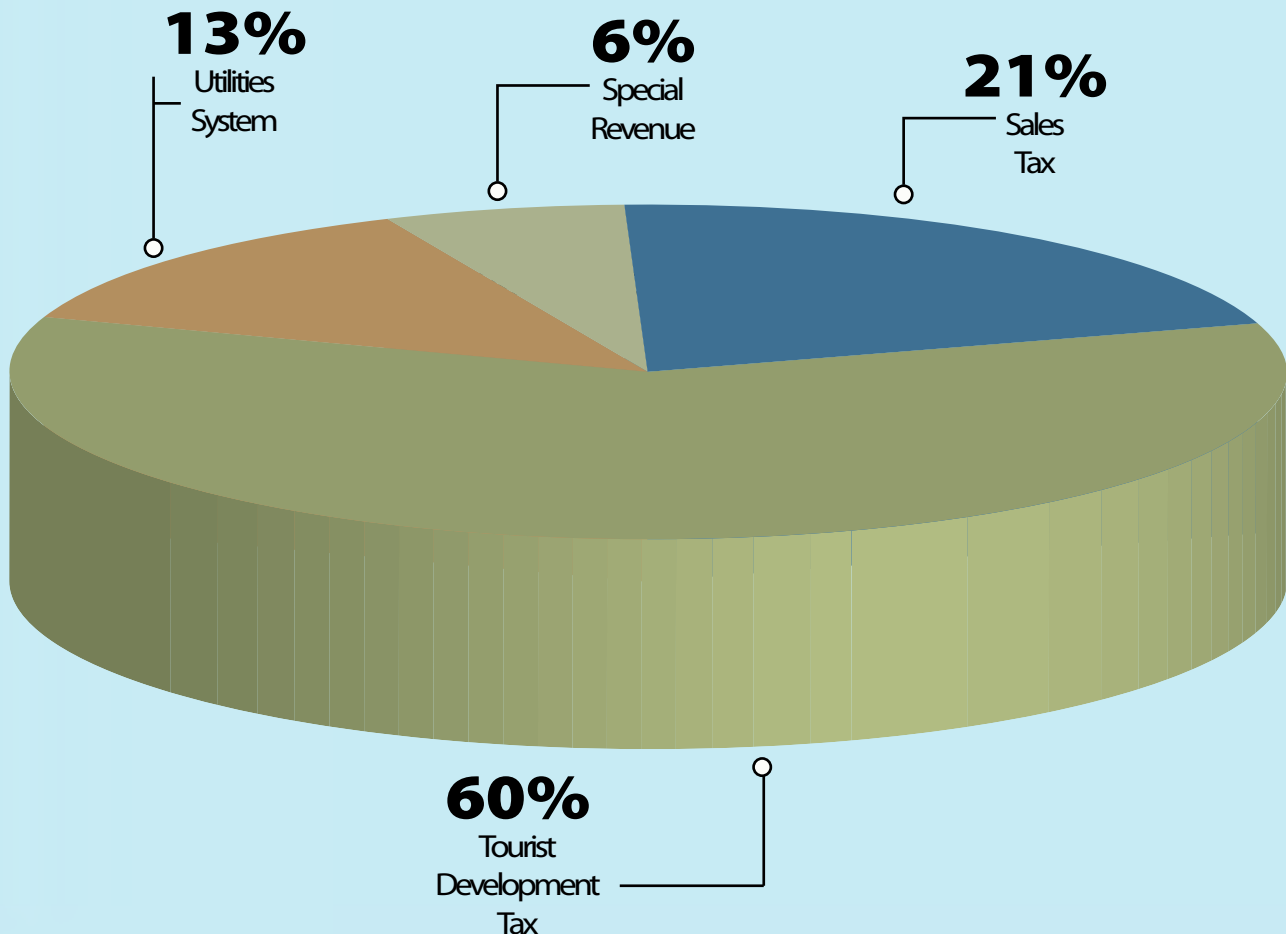
of long-term debt.

Additionally, a present value  
savings of \$21 million was achieved  
through refinancing of tourist  
development and sales tax debt due  
to favorable market conditions.

New borrowings of

**\$118  
million**

were made during  
the year for funding  
of public safety  
equipment, water  
supply and reclamation  
facilities, and  
rehabilitation of sewer  
utility lines.





## County Long-Term Debt

*State law prohibits the County from giving facilities or equipment as collateral for debt.*

Instead, the County pledges certain sources of revenue to make debt installment payments. These pledged revenues must be used to first pay the installments due, after which any left over amounts may be used for ongoing operations.

	Amount Owed	Payment Coming Due in Fiscal Year 2017	Pledged Revenue Source	Use of Borrowed Funds
<b>Tourist Development Tax Debt</b>	<b>\$663</b> million	<b>\$69</b> million	First five cents of the six cent Tourist Development Tax levied by the County	<ul style="list-style-type: none"> <li>• Orange County Convention Center facility</li> </ul>
<b>Sales Tax Debt</b>	<b>\$227</b> million	<b>\$21</b> million	Sales Tax levied by the State and shared with the County	<ul style="list-style-type: none"> <li>• Jail and Courthouse facilities</li> <li>• Old Courthouse conversion to historical museum</li> <li>• Other County service facilities</li> </ul>
<b>Utilities System Debt</b>	<b>\$146</b> million	<b>\$6</b> million	Customer charges for water and wastewater services	<ul style="list-style-type: none"> <li>• Water production and distribution system</li> <li>• Wastewater collection and treatment system</li> </ul>
<b>Special Revenue Debt</b>	<b>\$67</b> million	<b>\$16</b> million	Public Service Tax levied by the County, other County general operating revenues, and certain State revenues shared with the County	<ul style="list-style-type: none"> <li>• County service facilities</li> <li>• Environmentally sensitive and park land acquisition</li> <li>• Acquisition of machinery and equipment</li> </ul>

# Orange County Trend Indicators

Orange County has experienced dynamic changes in many ways over the years. Maintaining adequate public services to provide a reasonable quality of life is a key challenge faced by the County as well as its various city governments.

This trend information is presented to display a five-year view of changes in County government financial indicators and how they compare to key demographic indicators in the community. The following pages provide a compilation of these indicators in the general categories of property values and taxes, demographics, and sources and uses of County funds. Key information is displayed below for general overview purposes.

## Summary of Key Trend Indicators

TREND CATEGORY	CURRENT VALUE	FIVE-YEAR CHANGE	FIVE-YEAR PERCENT-AGE	AVERAGE CHANGE PER YEAR
Total Appraised Property Value	<b>\$147.3</b> billion	<b>\$33.4</b> billion	<b>29.3%</b>	<b>5.9%</b>
Total Taxable Property Value	<b>\$100.3</b> billion	<b>\$16.7</b> billion	<b>20.0%</b>	<b>4.0%</b>
Total Property Taxes Collected	<b>\$702.3</b> million	<b>\$98.4</b> million	<b>16.3%</b>	<b>3.3%</b>
County-wide Property Tax Levy	<b>\$4.43</b> per \$1,000	<b>\$0</b> per \$1,000	<b>zero</b>	<b>zero</b>
Unincorporated Property Tax Levy	<b>\$4.05</b> per \$1,000	<b>\$0</b> per \$1,000	<b>zero</b>	<b>zero</b>
Population	<b>1,280,387</b>	<b>123,045</b>	<b>10.6%</b>	<b>2.1%</b>
Labor Force	<b>719,253</b>	<b>66,265</b>	<b>10.1%</b>	<b>2.0%</b>
Consumer Price Index	<b>241.4</b>	<b>14.5</b>	<b>6.4%</b>	<b>1.3%</b>
Retail Sales	<b>\$95.4</b> billion	<b>\$28.1</b> billion	<b>41.7%</b>	<b>8.3%</b>
Gasoline Sales - Gallons	<b>769.4</b> million	<b>108.0</b> million	<b>16.3%</b>	<b>3.3%</b>
Disembarked Air Visitors	<b>20.8</b> million	<b>3.0</b> million	<b>16.9%</b>	<b>3.4%</b>



### Property Values and Property Taxes

FISCAL YEAR	APPRAISED VALUES	TAXABLE VALUES	TAXES COLLECTED	COUNTY-WIDE LEVY	UNINCORPORATED LEVY
2016	\$147.3 billion	\$100.3 billion	\$702.3 million	\$4.43 per \$1,000 value	\$4.05 per \$1,000 value
2015	\$126.1 billion	\$90.1 billion	\$645.8 million	\$4.43 per \$1,000 value	\$4.05 per \$1,000 value
2014	\$115.0 billion	\$84.1 billion	\$606.7 million	\$4.43 per \$1,000 value	\$4.05 per \$1,000 value
2013	\$110.9 billion	\$81.1 billion	\$587.2 million	\$4.43 per \$1,000 value	\$4.05 per \$1,000 value
2012	\$110.9 billion	\$81.3 billion	\$590.1 million	\$4.43 per \$1,000 value	\$4.05 per \$1,000 value
2011	\$113.9 billion	\$83.6 billion	\$603.9 million	\$4.43 per \$1,000 value	\$4.05 per \$1,000 value
5 year change	\$33.4 billion	\$16.7 billion	\$98.4 million	\$0 per \$1,000 value	\$0 per \$1,000 value
Average change per year	\$6.7 billion	\$3.34 billion	\$19.7 million	\$0 per \$1,000 value	\$0 per \$1,000 value
5 year percentage change	29.3 percent	20.0 percent	16.3 percent	zero percent	zero percent
Average change per year	5.9 percent	4.0 percent	3.3 percent	zero percent	zero percent

#### Notes:

Taxes Collected include non-ad valorem based assessments.

Unincorporated Levy represents property taxes collected in the unincorporated areas of Orange County in addition to the County-wide Levy. Proceeds are used to fund Fire Rescue and Sheriff's services.

#### Sources:

Appraised and Taxable Values - Orange County Property Appraiser

Taxes Collected - Orange County Tax Collector

County-wide and Unincorporated Levies - Orange County Annual Budget Resolution

# Orange County Trend Indicators

## Demographic Trends

FISCAL YEAR	POPULATION	LABOR FORCE	CONSUMER PRICE INDEX	RETAIL SALES	GASOLINE SALES- GALLONS	DISEM-BARKED AIR VISITORS
2016	1,280,387	719,253	241.4	\$95.4 billion	769.4 million	20.8 million
2015	1,252,396	694,695	237.9	\$91.5 billion	729.7 million	19.0 million
2014	1,227,995	687,652	238.0	\$84.9 billion	725.8 million	17.7 million
2013	1,202,978	674,201	234.1	\$78.0 billion	675.0 million	17.4 million
2012	1,175,941	665,098	231.4	\$72.9 billion	654.3 million	17.6 million
2011	1,157,342	652,988	226.9	\$67.3 billion	661.4 million	17.8 million
5 year change	123,045	66,265	14.5	\$28.1 billion	108.0 million	3.0 million
Average change per year	24,609	13,253	2.9	\$5.6 billion	21.6 million	0.6 million
5 year percentage change	10.6 percent	10.1 percent	6.4 percent	41.7 percent	16.3 percent	16.9 percent
Average change per year	2.1 percent	2.0 percent	1.3 percent	8.3 percent	3.3 percent	3.4 percent

### Sources:

Population - Florida Office of Economic and Demographic Research

Labor Force - Florida Department of Economic Opportunity, in cooperation with the US Department of Labor, Bureau of Labor Statistics

Consumer Price Index - US Department of Labor, Bureau of Labor Statistics

Retail and Gasoline Sales - Florida Department of Revenue, Office of Tax Research; Based on fiscal years ending June 30

Disembarked Air Visitors - Greater Orlando Aviation Authority



## Sources and Uses of County Funds

## Sources of Current County Funds for All Operational and Capital Outlays (millions)

FISCAL YEAR	TAXES	CHARGES FOR SERVICES	INTERGOVERNMENTAL	MISC	INTEREST INCOME	PROCEEDS FROM BORROWING
2016	\$ 1,010	\$ 601	\$ 307	\$ 77	\$ 14	\$ 118
2015	933	541	301	65	17	28
2014	869	510	281	61	6	13
2013	831	482	303	54	2	6
2012	818	437	294	43	8	7
2011	864	415	303	45	10	17

## Uses of County Funds for Operational Outlays (millions)

FISCAL YEAR	LAW ENFORCEMENT & JUDICIAL SYSTEM	COMMUNITY SERVICES	UTILITIES SYSTEM	TRANSPORTATION	FIRE RESCUE	CONVENTION CENTER & TOURISM	GENERAL GOVERNMENT	DEBT PAYMENTS
2016	\$ 431	\$ 313	\$ 220	\$ 158	\$ 136	\$ 194	\$ 149	\$ 114
2015	408	299	199	157	130	183	140	115
2014	389	281	184	146	138	153	125	114
2013	383	258	177	150	123	146	109	121
2012	369	254	177	143	123	119	110	135
2011	387	278	165	159	130	124	109	118

## Uses of County Funds for Capital Outlays (millions)

FISCAL YEAR	LAW ENFORCEMENT & JUDICIAL SYSTEM	COMMUNITY SERVICES	UTILITIES SYSTEM	TRANSPORTATION	FIRE RESCUE	CONVENTION CENTER & TOURISM	GENERAL GOVERNMENT
2016	\$ 21	\$ 12	\$ 114	\$ 48	\$ 9	\$ 37	\$ 10
2015	20	8	119	40	10	44	14
2014	17	6	89	54	8	43	15
2013	21	13	115	58	4	23	14
2012	19	8	64	46	7	10	11
2011	26	14	66	37	3	11	10

Source: Orange County Comptroller - Citizens Annual Financial Reports



# The Office of the County Comptroller

**The County Comptroller, an elected official answering directly to the citizens of Orange County, acts as watchdog for the public in the use of County resources.**

This function serves as a check and balance, and results in the greatest accounting integrity and safeguarding of public assets.

Services performed by the County Comptroller can be classified into three broad categories: financial, audit, and records administration. The Comptroller's specific roles include serving as chief financial officer, county auditor, clerk of the board, recorder, and custodian of County funds and records.

## County Comptroller's Web Site



The County Comptroller actively maintains a web site at [www.occompt.com](http://www.occompt.com). Visitors can avail themselves of a wide variety of information and documents, such as:

- ▶ Board of County Commissioner meeting minutes, ordinances, and resolutions
- ▶ Official Records - documents relating to land records, persons, or legal actions
- ▶ Value Adjustment Board information, minutes, and online petition filing
- ▶ Financial reports and information for the County in a variety of formats
- ▶ Tourist Development Tax information and tax dealer registration/payment procedures
- ▶ Information on surplus equipment auctions and lands available through tax deed sales
- ▶ Internal audit reports published by the County Comptroller's Audit Division
- ▶ Search tools, recording fees calculator, and online forms and publications
- ▶ Links to other State, local and informational web sites

***Fraud Hotline:*** Orange County citizens or County employees may contact the County Audit Division's Fraud Hotline in instances where fraud, waste, or abuse of County assets or resources is suspected. The Fraud Hotline phone number is (407) 836-5775. Comments, inquiries, etc. may be submitted to the Director of County Audit at: [fraudhotline@occaudit.com](mailto:fraudhotline@occaudit.com)

## Work Activity Statistics for the Fiscal Year 2016

**Minutes  
for Board Meetings**  
**29**  
meetings

**Official Records  
Recorded**  
**679,900**

**Payroll Payments  
Issued**  
**204,200**  
checks and  
direct deposits

**Vendor and  
Other Payments Issued**  
**104,700**  
checks and  
direct deposits

**Procurement Card  
Payments Processed**  
**49,900**

**Tagged Assets  
Inventoried**  
**50,700**