

**2100.1 SUBJECT: ORGANIZATION AND POLICY – BUDGET AND  
MANAGEMENT**

:1 OBJECTIVE:

To detail the role of the Chief Financial Officer in the development of the City's annual budget and other budget-related processes.

:2 AUTHORITY:

This procedure amended by City Council, 11/1/2010, Item A-2.

:3 DIRECTION:

The Chief Financial Officer, as an appointed official, serves at the pleasure of and receives direction from the Mayor.

:4 FUNCTIONS:

A. Introduction

City government, as an institution, has multiple partners including citizens, taxpayers, businesses, visitors, employees, and other governments. As a major institutional, economic, and service force in the region, it is important that the City strengthen relationships with its partners by adopting a clear and comprehensive set of policies and procedures.

Furthermore the integrity of the City of Orlando is of utmost importance, and adopting a set of policies is a key element to maintain this integrity. The purpose of this policy is to detail the responsibilities of the Chief Financial Officer in preparing the annual budget, capital improvement plan, and financial forecast.

B. Annual Budget Process

1. Prepare, revise, and distribute budget preparation procedures to ensure a uniform budget development process and presentation format for use by City departments.
2. Develop, revise, and distribute forms, guidance letters, and other material for use in budget preparation.
3. Prepare annual budget calendar with schedule of workshops and budget hearings for the Mayor and City Council.

4. Coordinate preparation and distribution of historical financial data for use by City departments, offices, and divisions for purposes of budget preparation and presentation.
  5. Review departmental performance indicators for form, propriety, and consistency with the City's vision and goals.
  6. Review documentation supporting budget request. Summarizes budget requests for review by the Mayor and Council.
  7. Prepare budget summaries for distribution at the budget hearings.
  8. Create and publish a comprehensive budget document and revenue manual for public use.
- C. Five Year Capital Improvement Program (CIP) Budget Process
1. Prepare, revise, and distribute budget preparation procedures to ensure uniform budget development process and presentation format for use by City departments and other agencies.
  2. Develop and revise forms and other material used in the CIP budget development process.
  3. Prepare an annual calendar of CIP budget activities, workshops and hearings for the Mayor and City Council.
  4. Coordinate preparation and distribution of historical and other related data for use by City departments and other agencies involved in preparing the CIP budget.
  5. Summarize CIP budget requests for review by Mayor, City Council, and the Economic Development Department in their role as liaison with the Municipal Planning Board (MPB).
  6. Prepare the final CIP budget document for public use.
- D. Forecasting and Fiscal Matters
1. Analyze and summarize all Budget Revision Requests for the Budget Review Committee.
  2. Review Fiscal Impact Statement on all items submitted to the City Council that have a current or future financial impact on the City.
  3. Review activity reports and summarize information for the Mayor, City Commissioners and Cabinet.

4. Serve as a resource for information on comparative costs for similar services provided by other governments.
5. Confer with representatives of other governments concerning their budgetary policies and systems.
6. Conduct other special projects as requested by the Mayor, Chief Financial Officer, Chief Administrative Officer, City Attorney, and Chief of Staff.

:5 FORMS:

None.

:6 COMMITTEE RESPONSIBILITIES:

None.

:7 REFERENCE:

Procedure adopted by City Council August 18, 1969, Item 55; amended November 11, 1974, Item 25; amended January 28, 1980, Item 18; amended July 19, 1982, Item 25F; amended March 27, 1989, Item 14A-4; amended April 19, 1993; amended December 16, 1996; Item 7 PP; amended July 14, 1997, Item 7B; amended June 21, 1999, Item 3-T; amended January 24, 2000, Item 4LL; amended February 26, 2007, Item A5' amended November 1, 2010, Item A-2.

:8 EFFECTIVE DATE:

This procedure effect 11/1/2010.