

# FUND STATUS

FY 2017/18

As of December 31<sup>st</sup>



Enhance the quality of life in the City by  
delivering public services in a knowledgeable,  
responsive and financially responsible manner.

---

## Explanation of Tables and Charts

### Quarterly Financial Report Note

Remaining budget associated with multi-year projects from the previous fiscal year has been allocated in the appropriate Funds. Enterprise and Capital Funds may have Expenditure budget amounts included in Contingency that will be transferred to Operating budget amounts through upcoming budget revisions. One should remember that the budget is not static and as such the budget may change significantly from report to report.

### Budget Status

The Budget Status table contains actual numbers for the current year. The “Current Approved Budget” is the original budget plus any budget revisions / amendments that have occurred during the fiscal year. Actual year to date expenses and expenses that have occurred during the current month are shown under Expenses. Those numbers are also shown as a percentage of the current approved budget. The “Total Expenses to Date” reflects actual expenses at the close of the month plus the percentage of the budget that has been spent.

### Total Actual vs Expected Expenditures by Month

The purpose of this graph is to compare current spending patterns with the pattern of previous years. Trends in total spending patterns will be evident. One can expect to see actual spending above this “expected” line in individual months but over the course of the year those variances should cancel one another out. The Expected line assumes 100% of the budget will be spent.

### Actual vs Expected Personnel & Operating Expenditures by Month

This graph compares current spending using the pattern of spending from previous years and provides greater detail. Specifically, both the expected and actual expenditures are shown for labor (that is, salary & benefits) and non-personnel costs. The “Expected Salaries & Wages” plot assumes spending will occur as it has in recent prior years. As a budget monitoring tool, in most instances this graph should reflect consistent spending patterns and ideally the “Actual” bars should be near the “Expected” bars. Because the Expected is based on prior years’ spending pattern, the red Expected bars can assume less than or more than 100% of the budget will be spent.

### Budget to Actual Comparison

The purpose of this chart is to compare spending in the current year against the approved budget. The “1/12 Budget” line is a presentation of the current approved budget divided into twelve equal allotments. The “Budget/Spending Pattern” uses prior year spending patterns to allocate the current approved budget over the years. Actual spending is also plotted. The last item on the chart is “Accumulated Savings”; this is the difference between actual spending and the budget allotment using **prior** spending patterns. As a budget monitoring tool, this line will be positive and negative at times but should be close to zero at year-end. *(Please note that the budget allotment uses prior spending patterns, including years when departments overspent and underspent. As a result, there may be some Departments where this line is below \$0, even though current year expenditures are within budget.)*

---

## Table of Contents

### General Fund Budget to Actual Comparisons

Revenues	1 - 3
Expenditures	
Total General Fund	4 - 7
Business and Financial Services	8 - 9
Economic Development	10 - 11
Executive Offices	12 - 13
Families, Parks and Recreation	14 - 15
Fire Department	16 - 17
Housing & Community Development	18 - 19
Police Department	20 - 21
Public Works	22 - 23
Transportation	24 - 25
Executive Detail	26 - 31

### Major Enterprise Funds Budget to Actual Comparisons

Water Reclamation	32
Solid Waste	33
Stormwater	34
Orlando Venues	35
Parking	36
Building Code	37

### Other Non-General Fund Budget to Actual Comparisons

Governmental Funds	38
Special Revenue Funds	39 - 40
Internal Service	41
Enterprise Funds	42

---

**General Fund Revenues Narrative**

**As of December 31, 2017**

**Revenue Overview**

The City of Orlando's General Fund revenue budget totals \$446M for FY17/18. Through December, the City brought in \$170M, which represents 38.1% of the total. Last year at the end of the first quarter, we had collected 29.6% of revenue. The increase in the rate of collections is primarily to changes in when Local Business Taxes and Transfers In took place. At this point all revenue groups are at or above prior year rates of collection and we expect total revenue will equal the current budget.

**Property Taxes**

Property Tax are the single largest revenue source. Through December, property tax revenue collections are \$94.6M. This is roughly 53.0% of the total expected collection for FY17/18, a rate ahead of last year. We expect property tax collections to meet budget.

**Charges for Services**

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$27.2M are consistent with the revenues collected through December of prior years.

**Fines and Forfeitures**

As of the end of December we have collected revenue of \$1.7M. Collections from red light citations are well ahead of expectations while traffic-related fines are below expectations, continuing a two-year trend.

**Franchise Fees**

The amount collected to date is about \$23.2M that is 26.6% of the annual budget. This is consistent with prior years.

**Intergovernmental Revenue**

Intergovernmental Revenue is the second largest General Fund revenue source and includes dividends paid to the City from OUC, from grant revenues and State Revenue Sharing. The \$58.5M collected represents 24.1% of the revenue budget and is consistent with last year's collection rate.

**Licenses and Permits**

The Local Business Tax collections to date are \$8.6M or 94.3% of budget. Permit revenue is 20.7% of budget. Overall, we expect this category of revenue to meet budget.

**Sales and Use Taxes**

For this revenue group, 24.1% of \$57.7M (or \$43.8M) has been collected through December. The group includes the Communications Services Tax which has been trending lower over several years and includes the Insurance Premium Tax which is not collected until September. The year-to-date revenue is slightly ahead of the prior year.

## Budget to Actual Comparison - General Fund Revenues

as of December 31, 2017

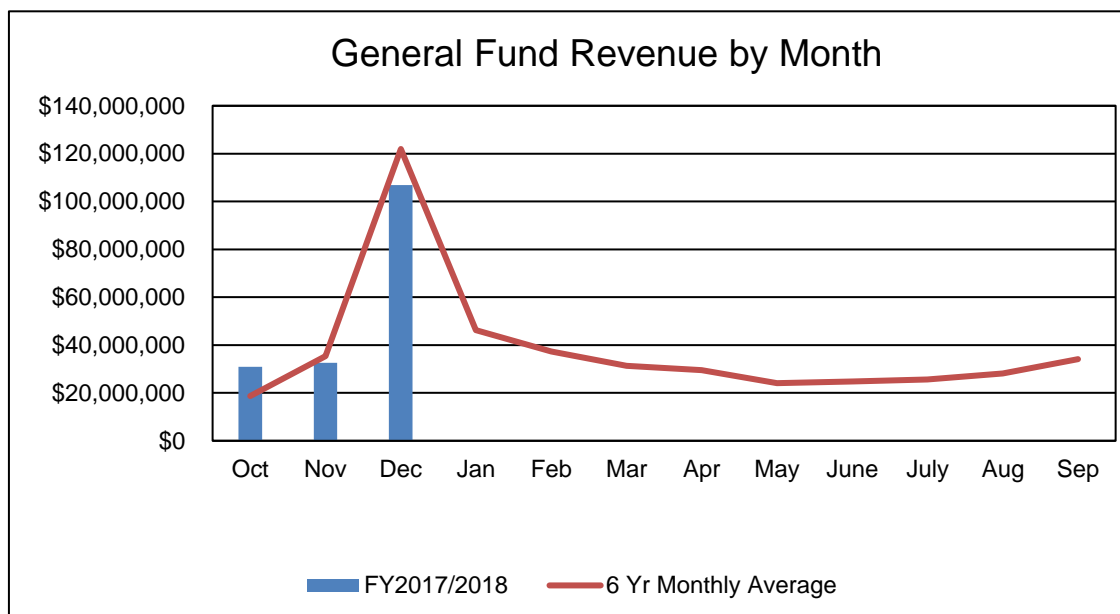
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 25.00%	FY16/17 % of Budget
<b>Operating Revenues</b>					
Property Taxes					
Real And Personal Property	\$ 178,408,645	\$ 94,590,898	\$ 83,817,747	<b>53.0%</b>	44.6%
Property Taxes	178,408,645	94,590,898	83,817,747	<b>53.0%</b>	44.6%
Charges for Services					
User Charges and Fees	32,076,657	8,959,006	23,117,651	<b>27.9%</b>	25.2%
Fire Related Fees	1,213,050	394,005	819,045	<b>32.5%</b>	35.7%
Police Related Fees	2,295,166	912,655	1,382,511	<b>39.8%</b>	14.4%
Recreation and Culture Fees	2,558,288	715,350	1,842,938	<b>28.0%</b>	21.7%
Charges for Services	38,143,161	10,981,017	27,162,144	<b>28.8%</b>	24.6%
Fines and Forfeitures					
Traffic Related Fines	450,000	48,963	401,037	10.9%	17.2%
Red Light Citations	2,200,000	918,548	1,281,452	<b>41.8%</b>	9.8%
Fines and Forfeitures	2,650,000	967,510	1,682,490	<b>36.5%</b>	10.7%
Franchise Fees					
Franchise Fees	31,670,000	8,426,851	23,243,149	<b>26.6%</b>	26.3%
Franchise Fees	31,670,000	8,426,851	23,243,149	<b>26.6%</b>	26.3%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	61,325,000	15,153,987	46,171,013	24.7%	25.0%
Grant Revenue (2)	1,490,059	-	1,490,059	0.0%	0.0%
Jurisdictional Memorandums and Agreements	203,000	122,538	80,462	<b>60.4%</b>	7.5%
State Revenue Sharing	13,735,000	3,298,764	10,436,236	24.0%	22.4%
Intergovernmental Revenue	77,033,059	18,575,289	58,457,770	24.1%	23.9%
Licenses and Permits					
Local Business Taxes	9,115,000	8,614,847	500,153	<b>94.5%</b>	11.2%
Permits	4,880,000	1,062,502	3,817,498	21.8%	20.4%
Licenses and Permits	13,995,000	9,677,349	4,317,651	<b>69.1%</b>	14.4%
Sales and Use Taxes					
Communication Services Tax	12,200,000	3,635,310	8,564,690	<b>29.8%</b>	16.8%
Insurance Premium Taxes	4,330,817	-	4,330,817	0.0%	0.0%
State Sales Tax	41,200,000	10,291,645	30,908,355	25.0%	23.1%
Sales and Use Taxes	57,730,817	13,926,955	43,803,862	24.1%	19.8%
<b>Operating Revenues Total</b>	<b>399,630,682</b>	<b>\$157,145,868</b>	<b>242,484,814</b>	<b>39.3%</b>	<b>31.7%</b>

**Budget to Actual Comparison - General Fund Revenues**

**as of December 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b = 25.00%	<u>% of Budget</u>	<u>FY16/17 % of Budget</u>
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (3)	749,967	70,554	679,413	9.4%	-89.2%
Other Miscellaneous Revenues	7,980,587	3,420,781	4,559,806	<b>42.9%</b>	19.1%
Special Assessments	-	18,589	(18,589)	<b>N/A</b>	110.8%
Other Revenues	<u>8,730,554</u>	<u>3,509,924</u>	<u>5,220,630</u>	<b>40.2%</b>	2.6%
<b>Non-Operating Revenues Total</b>	<b><u>8,730,554</u></b>	<b><u>3,509,924</u></b>	<b><u>5,220,630</u></b>	<b>40.2%</b>	2.6%
Transfers In (4)	38,040,716	9,544,824	28,495,892	<b>25.1%</b>	20.1%
<b>Total Revenues</b>	<b><u>\$446,401,952</u></b>	<b><u>\$170,200,617</u></b>	<b><u>\$276,201,335</u></b>	<b>38.1%</b>	<b>29.6%</b>
Funds Available for Expenditures	\$446,401,952	\$ 170,200,617	\$ 276,201,335	<b>38.1%</b>	

- 1) \$83.9M to be received from OUC between Franchise Fees & Dividend. Budgeted amounts reflect the split provided by OUC.
- 2) Grants received on a reimbursement basis. The single largest reimbursement is from FDOT which is recieved in July.
- 3) Interest is recognized one month in arrears.
- 4) In prior year Transfers In were done quarterly. In FY18 they are done monthly.



---

**General Fund Expenditures Narrative**  
**As of December 31, 2017**

**Expenditures Overview**

The City of Orlando's expenditure budget totals \$446M for FY17/18. The FY17/18 budget includes a more modest contingency than prior years. This increases the importance of monitoring spending and taking corrective action as early as possible where necessary.

Through December, the City has spent \$135.7M which represents 30.4% of the total. A spike in December spending reflects three pay periods (vs. two in most months) and payments to CRAs, which were due with the annual property tax collections. Excess CRA revenues are returned to the City in January.

We project to end the year with a balanced budget.

**Office of Business & Financial Services (OBFS)**

OBFS' year-to-date spending is below expectations. Through December, \$6.4M has been spent. This is 21.3% of the total expected expenditure for FY 17/18.

**Economic Development (EDV)**

The year-to-date expenditures of \$2.9M actuals are 20.9% of the budget. EDV's spending is higher than prior years due to higher personnel costs. Still, it is within budget.

**Executive Offices (EXO)**

Through December, \$6.2M of the budgeted \$24.3M has been spent. This is 25.7% of the budget. EXO spending is somewhat seasonal with higher spending early in the year related to payments to community partners. Given that, EXO spending is within expectations.

**Families, Parks, and Recreation (FPR)**

The Department has spent \$7.9M to date this year which is 24.2% of the annual budget. Given the seasonality of FPR spending, this is slightly higher than we would expect. After meeting with the Department we understand that this level of spending is a result of a normal lag in transferring grant expenditures to the Grants Fund and increased activity at FPR facilities (which will result in some increase in revenue).

**Fire Department (OFD)**

OFD has the second largest General Fund expenditure budget in the entire city. Of the \$105.8M budget, \$26.7M has been spent through December. This represents 25.2% of the total. OFD year-to-date spending is an area of concern and we are meeting with OFD to discuss.

**Housing & Community Development (HSG)**

The department's General Fund expenditure budget is a modest \$973,312. So far, \$38,323 has been spent (3.9%), which is above previous year-to-date's spending. Changes made to how we budget for HSG should result in more even spending over the course of the year. We believe this will improve the reliability of our projections.

**Police Department (OPD)**

The Police Department has the largest General Fund budget of \$146.7M. Through December, 27.0% of the budget has been spent. Much of this higher-than-expected spending is related to additional off-duty revenue but not all; some is related to a lag in transferring grant expenditures off the General Fund. Given OPD's historic expenditure pattern, the Department presents a risk of overspending their budget and we will work with the Department to manage this risk.

**Public Works (PWK)**

Through December, PWK has spent 20.9% of its \$11.4M budget. We believe PWK will end the year on budget or with a modest surplus.

**Transportation Department (TRN)**

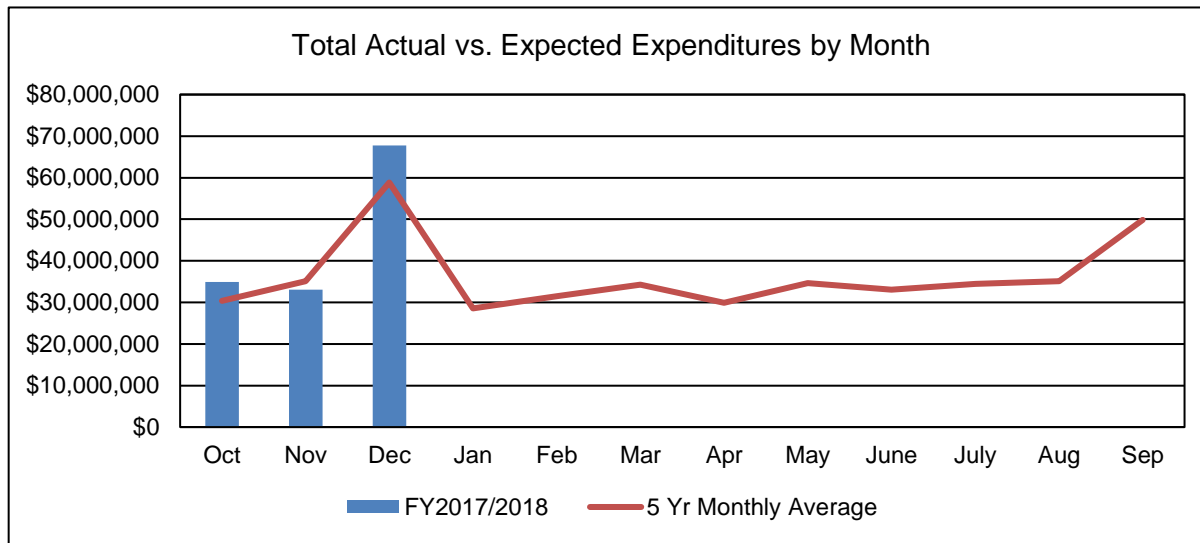
Year-to-date TRN has spent 27.9% of their \$16.9M budget (\$4.7M). This is above prior year's spending however this is due to one-time events. Over the balance of the year, we expect spending to return to norms. At present we see no cause for concern.



**General Fund**

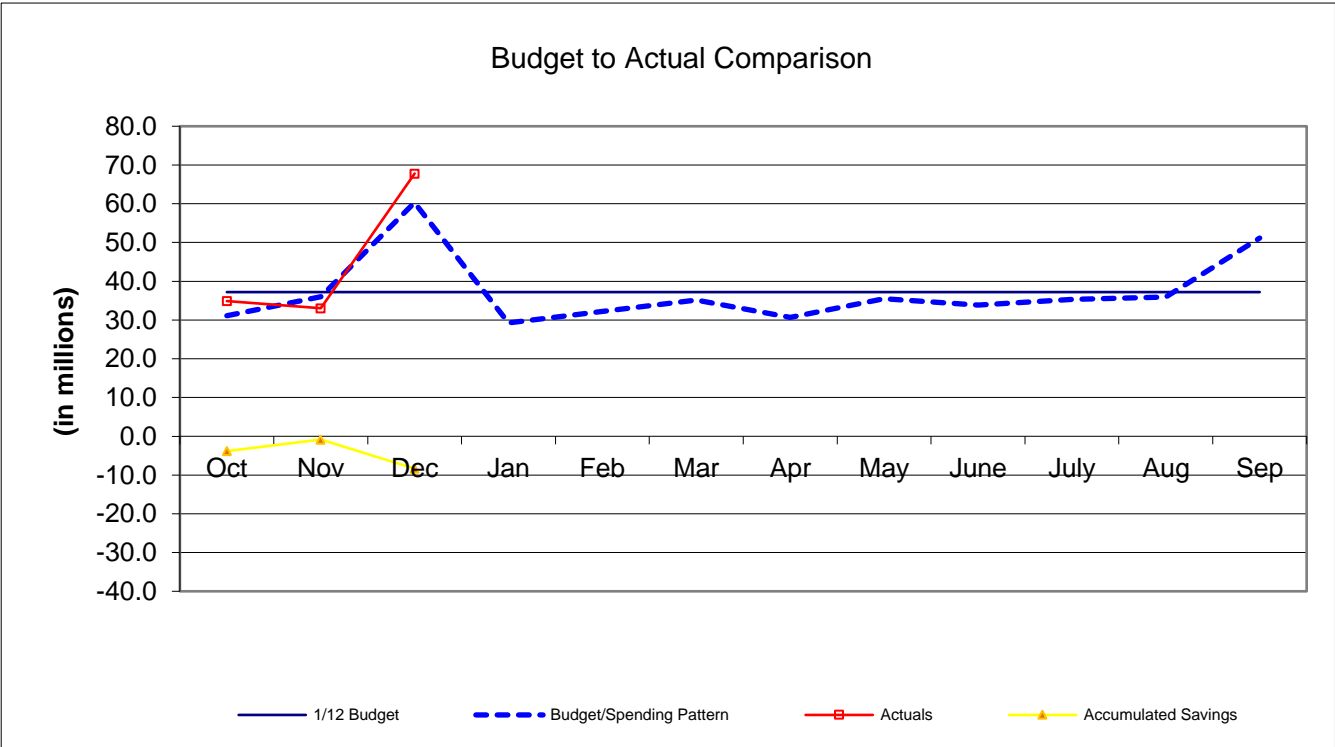
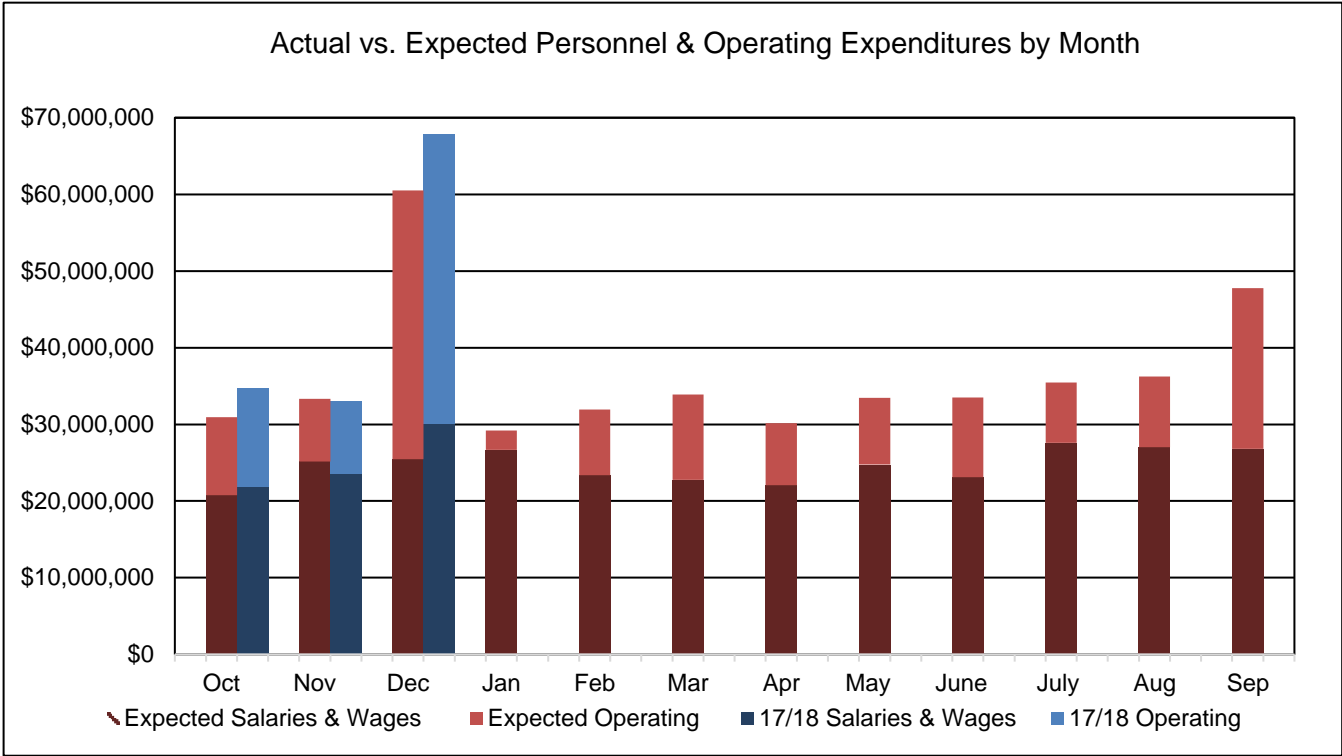
Budget Status as of December 31, 2017

Current Approved Budget			\$ 446,463,705	
Expenses:				
Year to Date (Prior Months)	\$	67,954,858	15.2%	
Current Month		<u>67,794,874</u>	15.2%	
Total Expenses to Date (Target = 25.0%)			135,749,731	30.4%
Unexpended Balance			<u>\$ 310,713,974</u>	69.6%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY16/17 % of Budget
Personnel Expenses	302,569,210	75,465,867	227,103,343	24.9%	25.3%
Supplies	5,002,014	1,354,095	3,647,919	27.1%	23.9%
Contractual Services	26,361,960	5,021,172	21,340,788	19.0%	20.4%
Community Sponsored Activities	6,546,318	1,701,419	4,844,899	26.0%	38.7%
Other Operating Expenses	4,636,633	1,171,623	3,465,010	25.3%	23.1%
Travel	623,017	66,671	556,346	10.7%	9.1%
Utilities	12,192,198	3,415,972	8,776,226	28.0%	22.9%
Fleet and Facility Charges	22,509,551	4,962,555	17,546,996	22.0%	26.8%
Debt Service	18,828,475	4,665,054	14,163,421	24.8%	16.7%
Tax Increment Contributions	21,149,670	31,587,301	(10,437,631)	149.4%	137.0%
Cost Allocation Plan Fee	315,309	78,827	236,482	25.0%	0.0%
Capital Outlay	1,417,065	132,731	1,284,334	9.4%	15.7%
Contingency	3,000,000	-	3,000,000	0.0%	0.0%
Transfer Out	21,312,285	6,126,444	15,185,841	28.7%	12.0%
<b>Total Expenses</b>	<b>446,463,705</b>	<b>135,749,731</b>	<b>310,713,974</b>	<b>30.4%</b>	<b>28.2%</b>

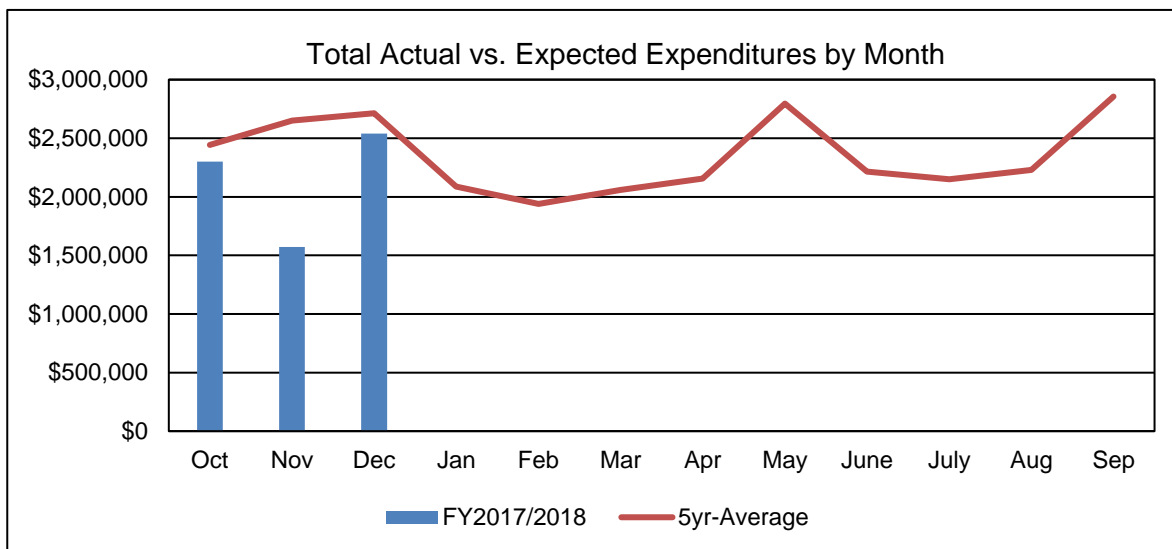
### General Fund



## Business and Financial Services

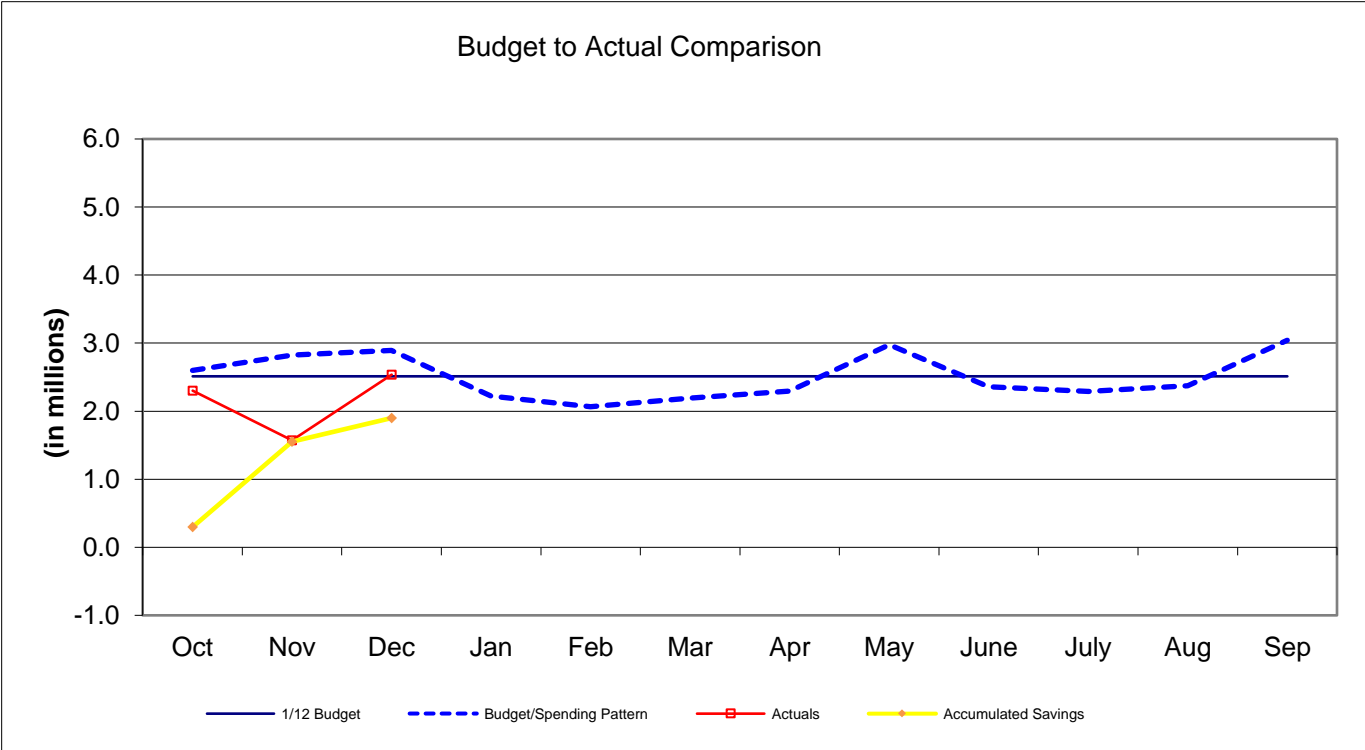
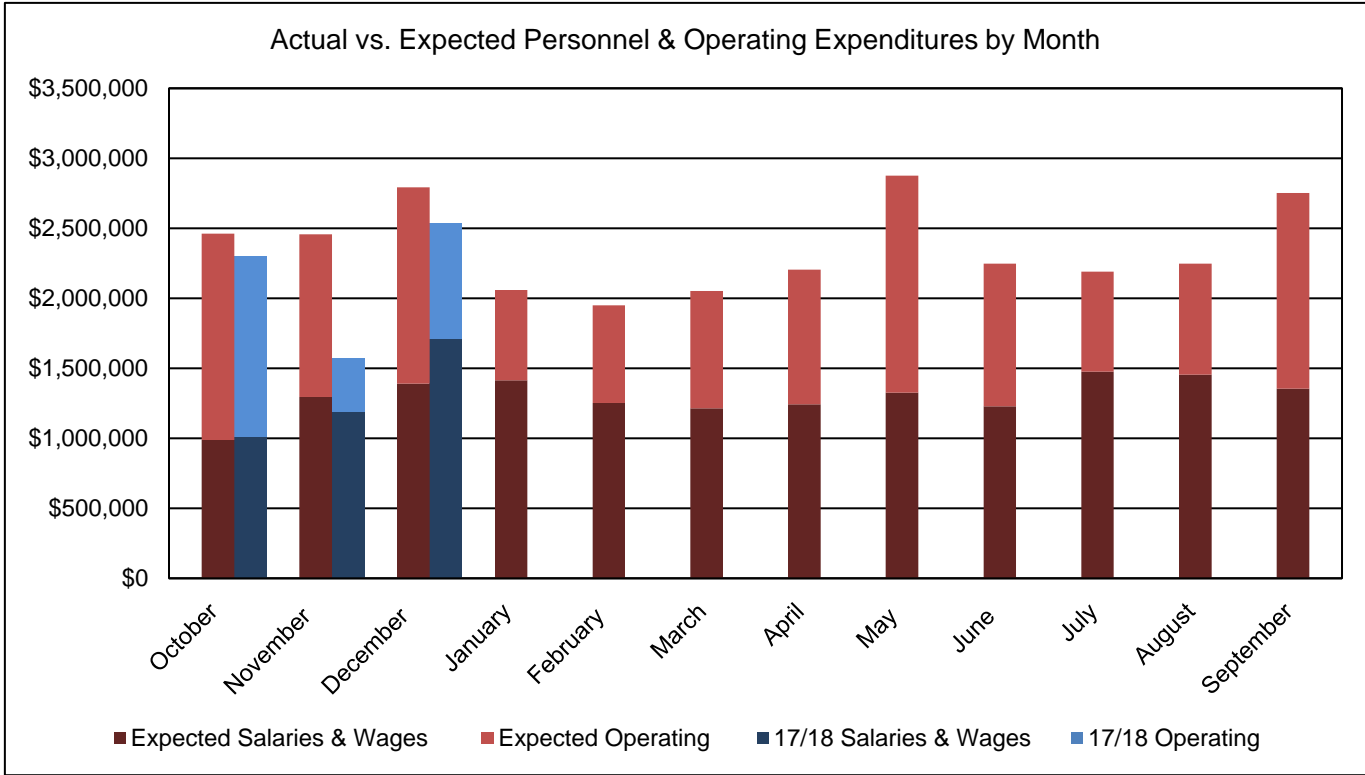
Budget Status as of December 31, 2017

Current Approved Budget		\$	30,134,535	
Expenses:				
Year to Date (Prior Months)	\$	3,873,550		12.9%
Current Month		<u>2,538,916</u>		8.4%
Total Expenses to Date (Target = 25.0%)			6,412,466	21.3%
Unexpended Balance			<u>\$ 23,722,069</u>	78.7%



Note: The spike in May on the 4-year average trend line is due to a one-time transfer of \$3.25M to the capital fund in May, 2014. The funds transferred were proceeds from the sale of property.

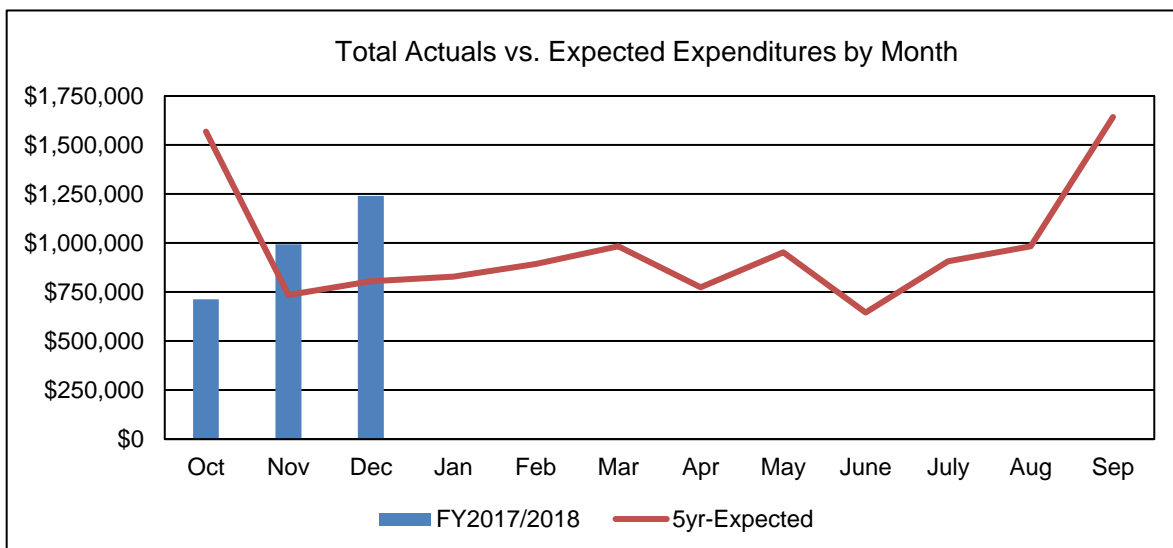
**Business and Financial Services**



## Economic Development

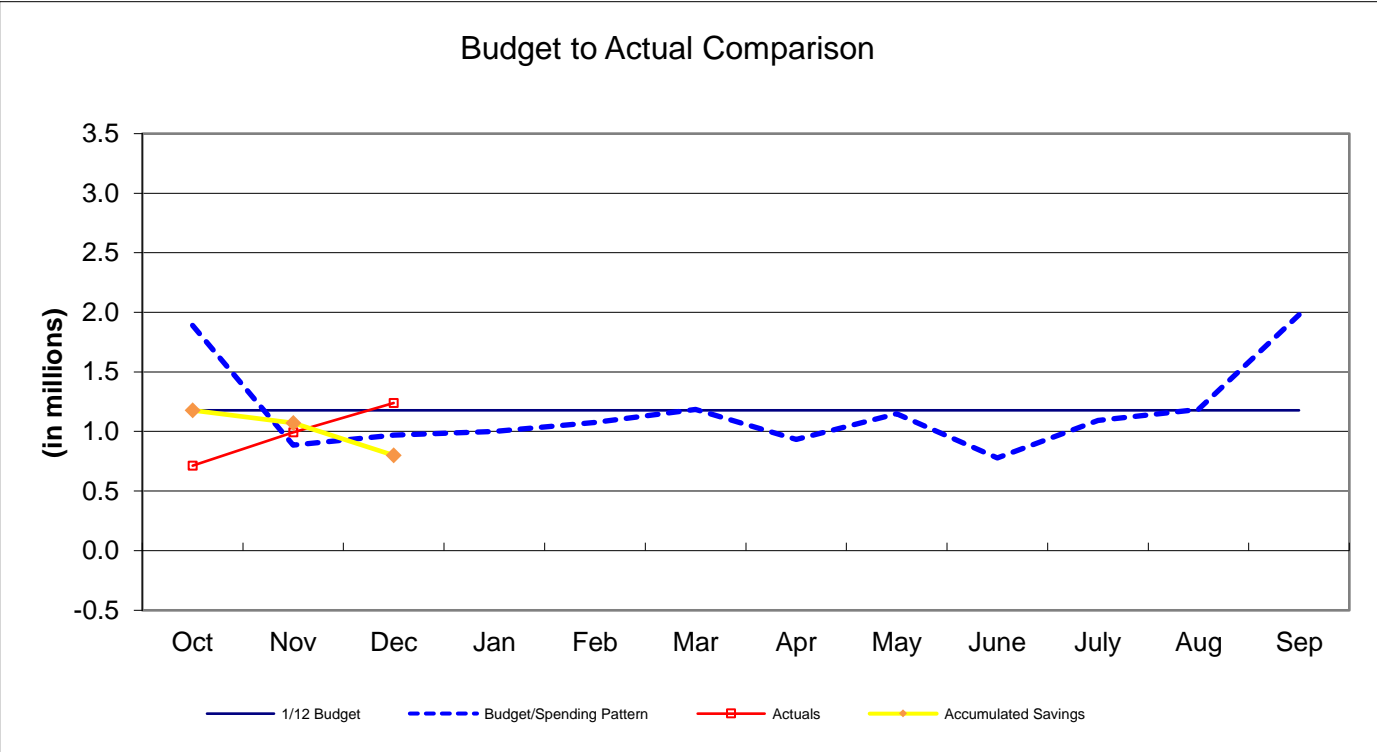
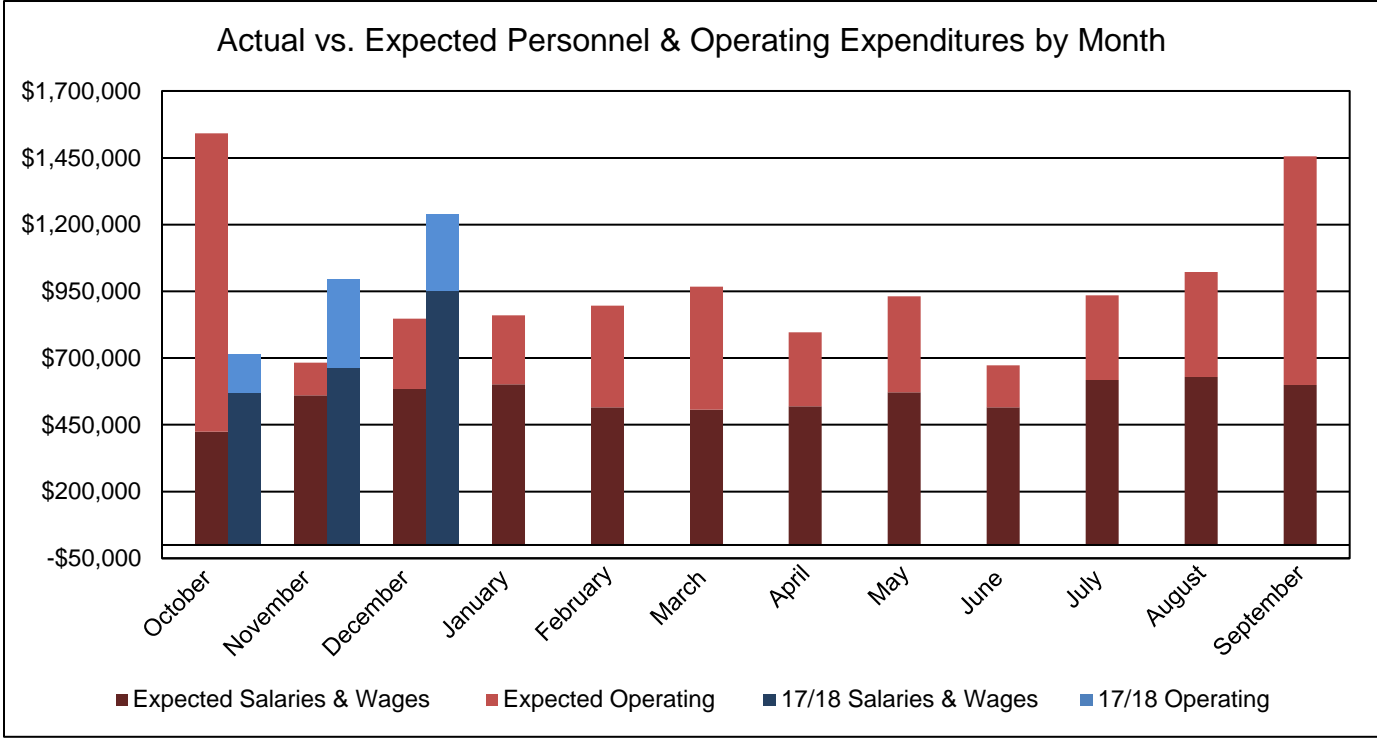
Budget Status as of December 31, 2017

Current Approved Budget		\$	14,126,323	
Expenses:				
Year to Date (Prior Months)	\$	1,706,033		12.1%
Current Month		<u>1,240,511</u>		8.8%
Total Expenses to Date (Target = 25.0%)			2,946,543	20.9%
Unexpended Balance			<u>\$ 11,179,780</u>	79.1%



Note: The spike in red October Expected line and bar on the next page is due to the FDOT Sun Rail debt service payments. Those payments are now made from the Transportation Department.

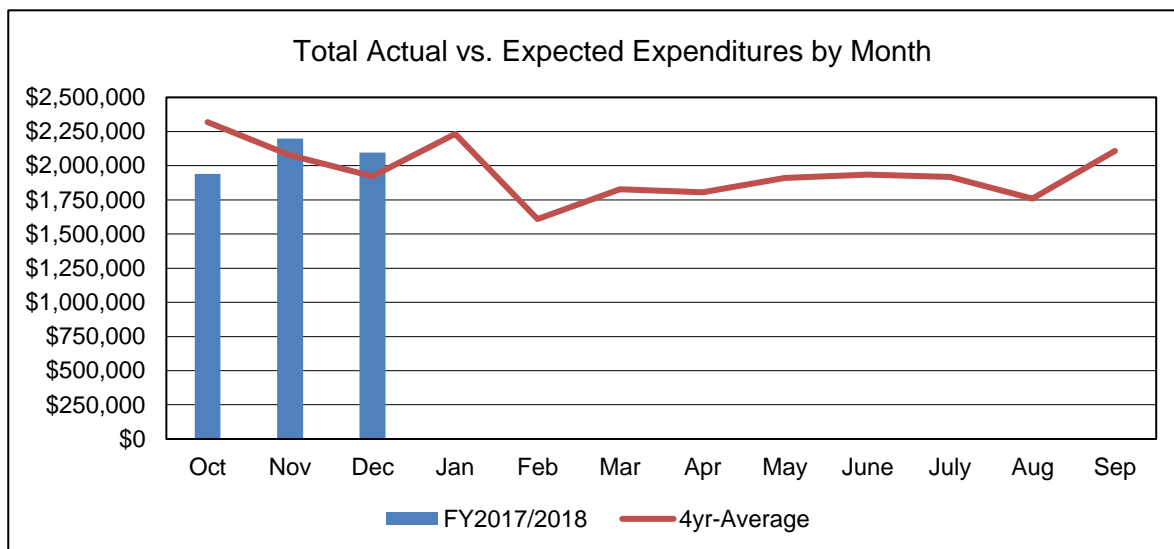
Economic Development



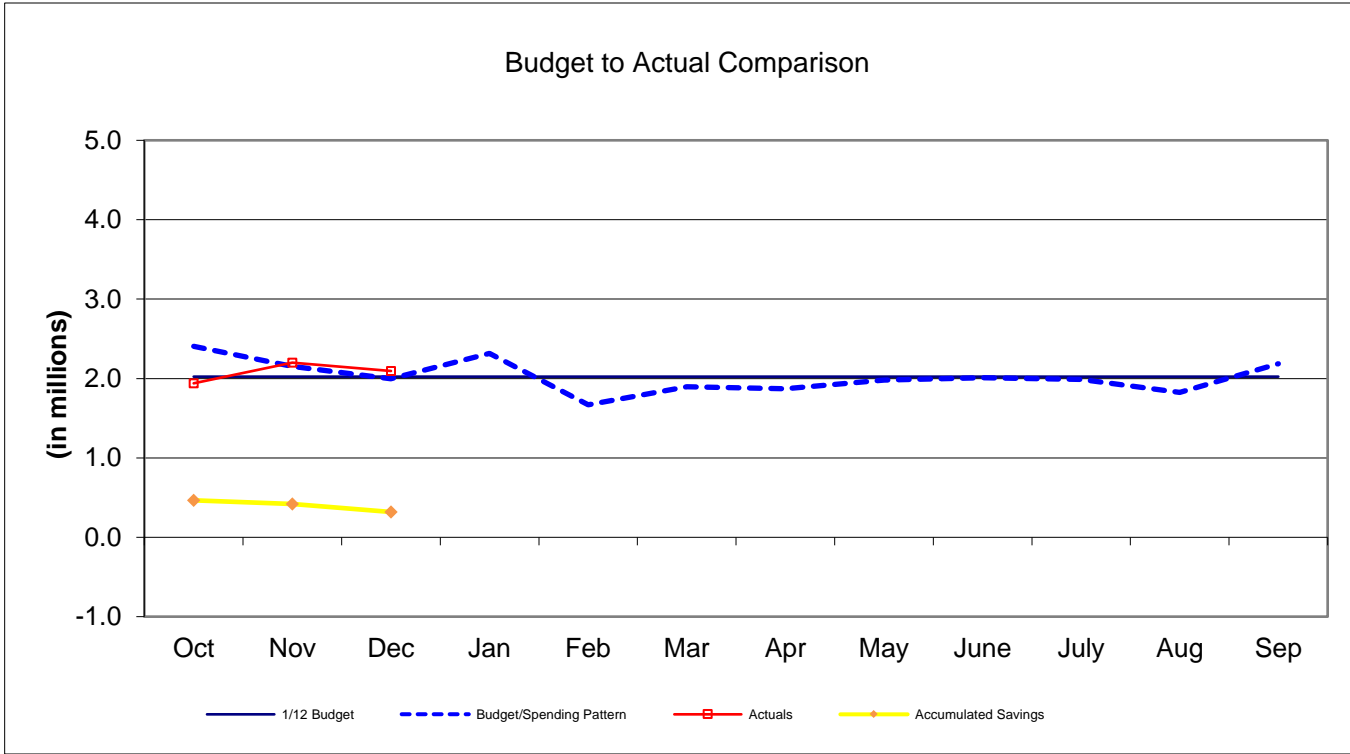
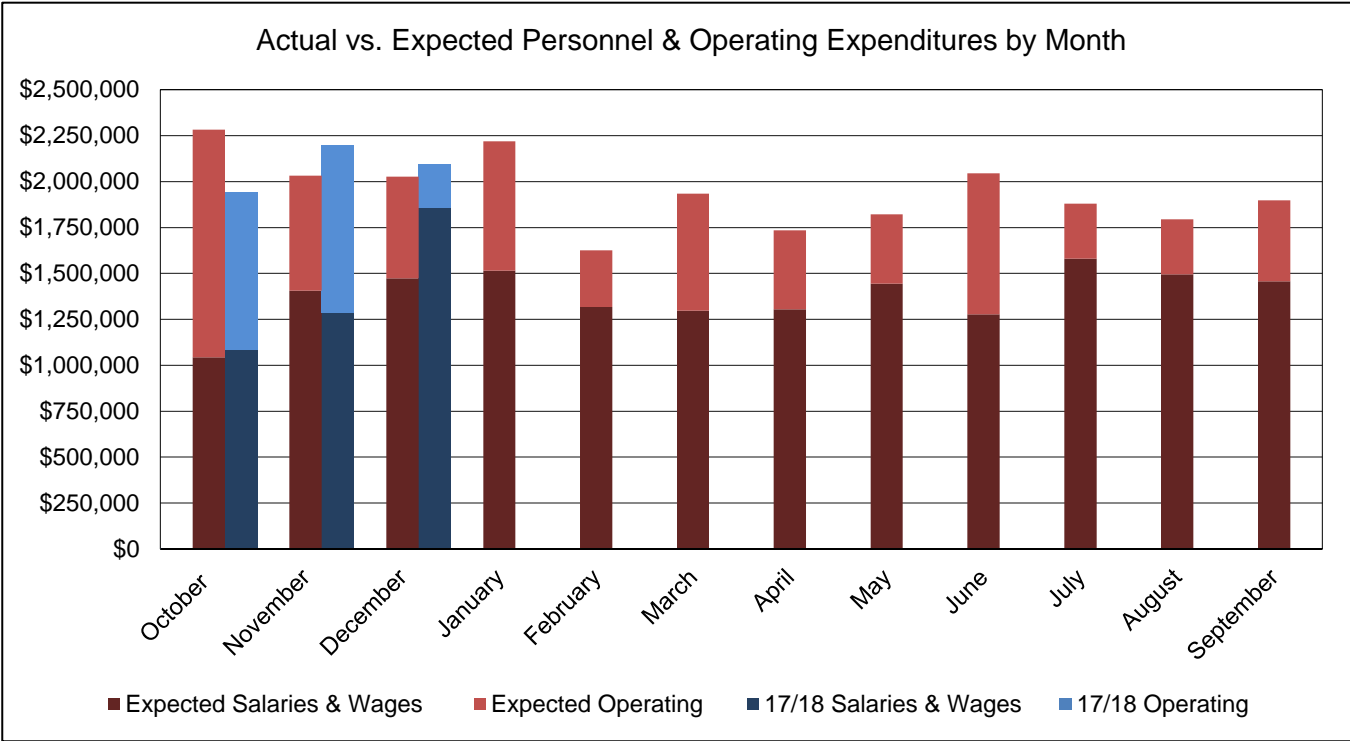
## Executive Offices

Budget Status as of December 31, 2017

Current Approved Budget			\$ 24,293,196
Expenses:			
Year to Date (Prior Months)	\$ 4,138,196	17.0%	
Current Month	<u>2,094,802</u>	8.7%	
Total Expenses to Date (Target=25.0%)			6,232,998 25.7%
Unexpended Balance			<u>\$ 18,060,198</u> 74.3%



### Executive Offices

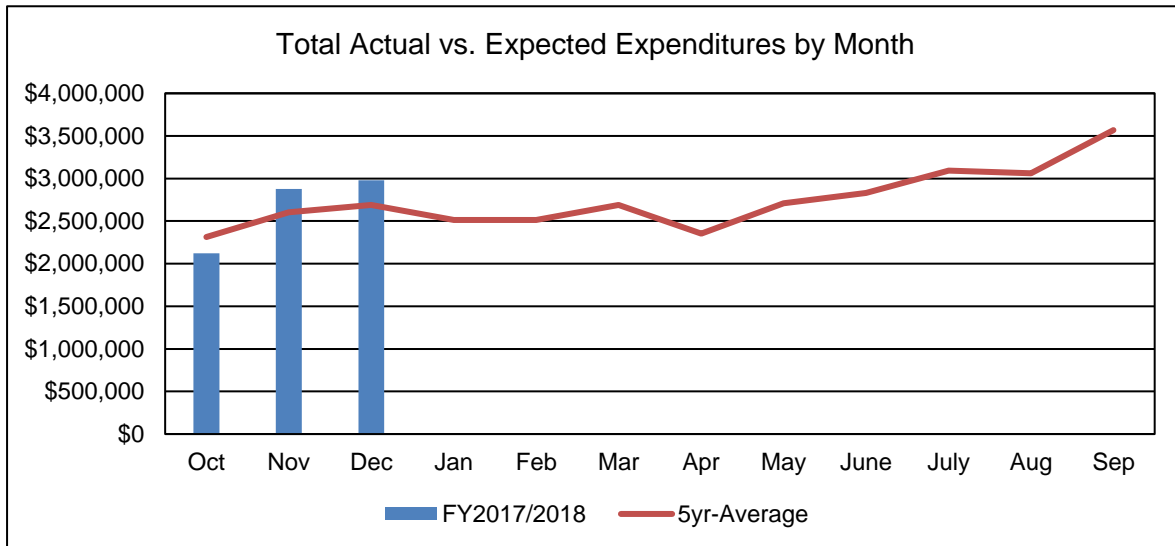




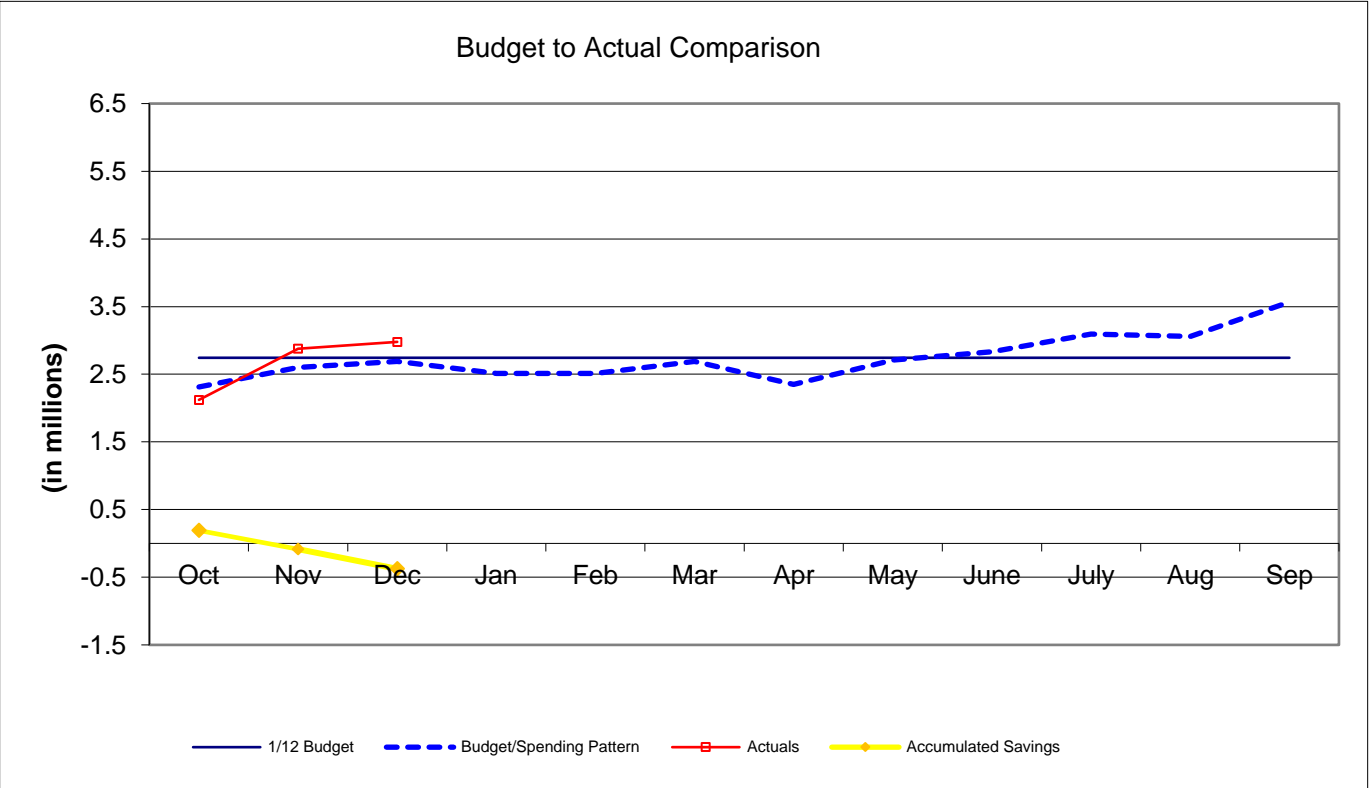
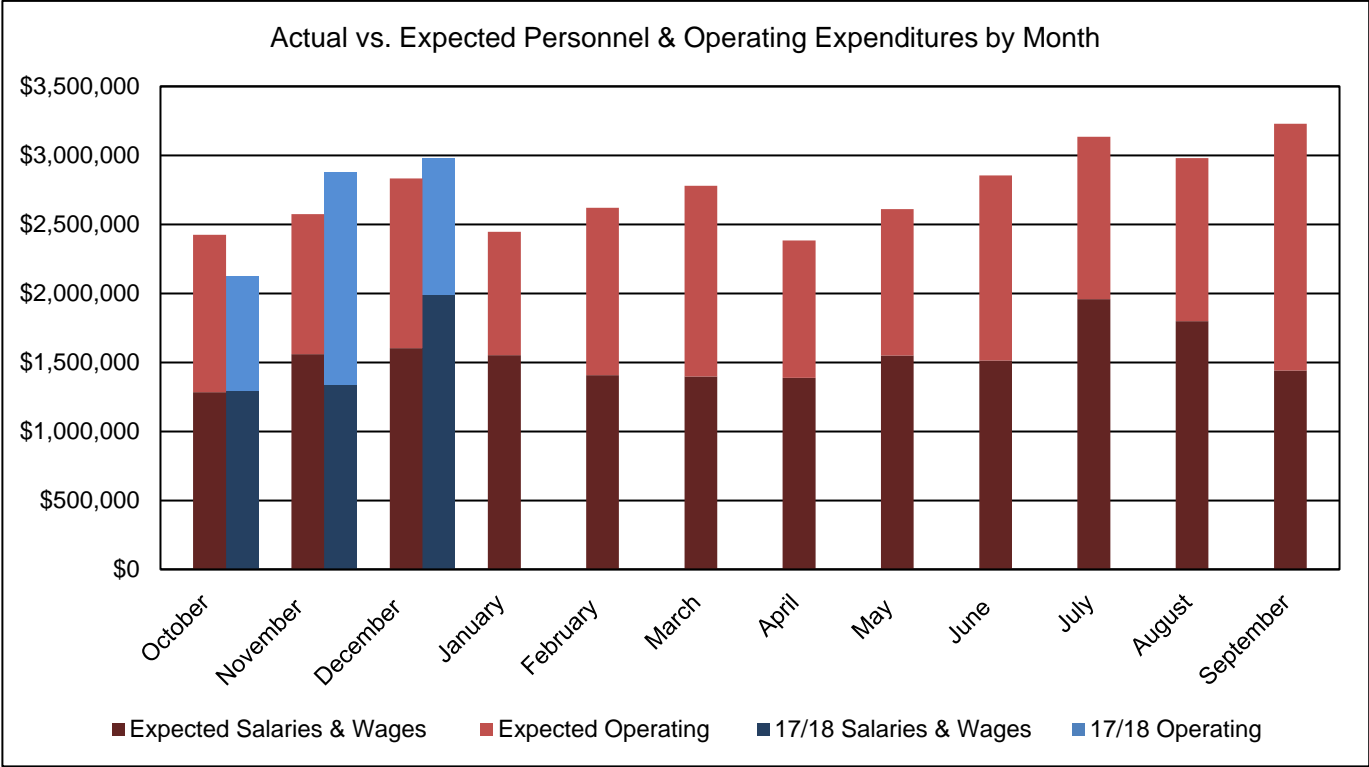
## Families, Parks and Recreation Department

Budget Status as of December 31, 2017

Current Approved Budget		\$ 32,921,230
Expenses:		
Year to Date (Prior Months)	\$ 4,998,568	15.2%
Current Month	2,978,006	9.0%
 Total Expenses to Date (Target = 25.0%)		 7,976,573 24.2%
Unexpended Balance		 <u>\$ 24,944,657</u> 75.8%



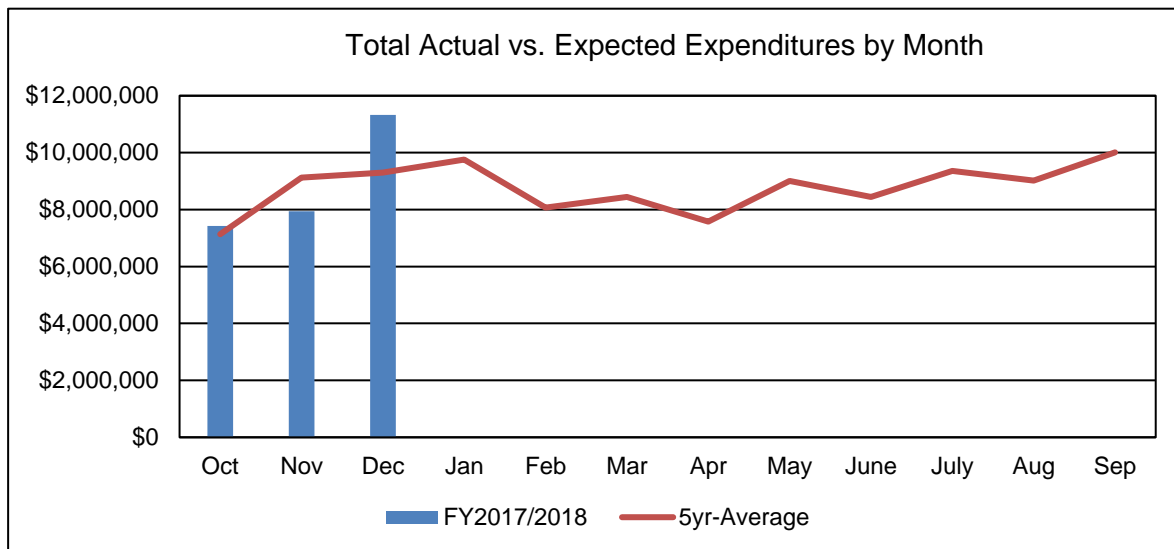
**Families, Parks and Recreation Department**



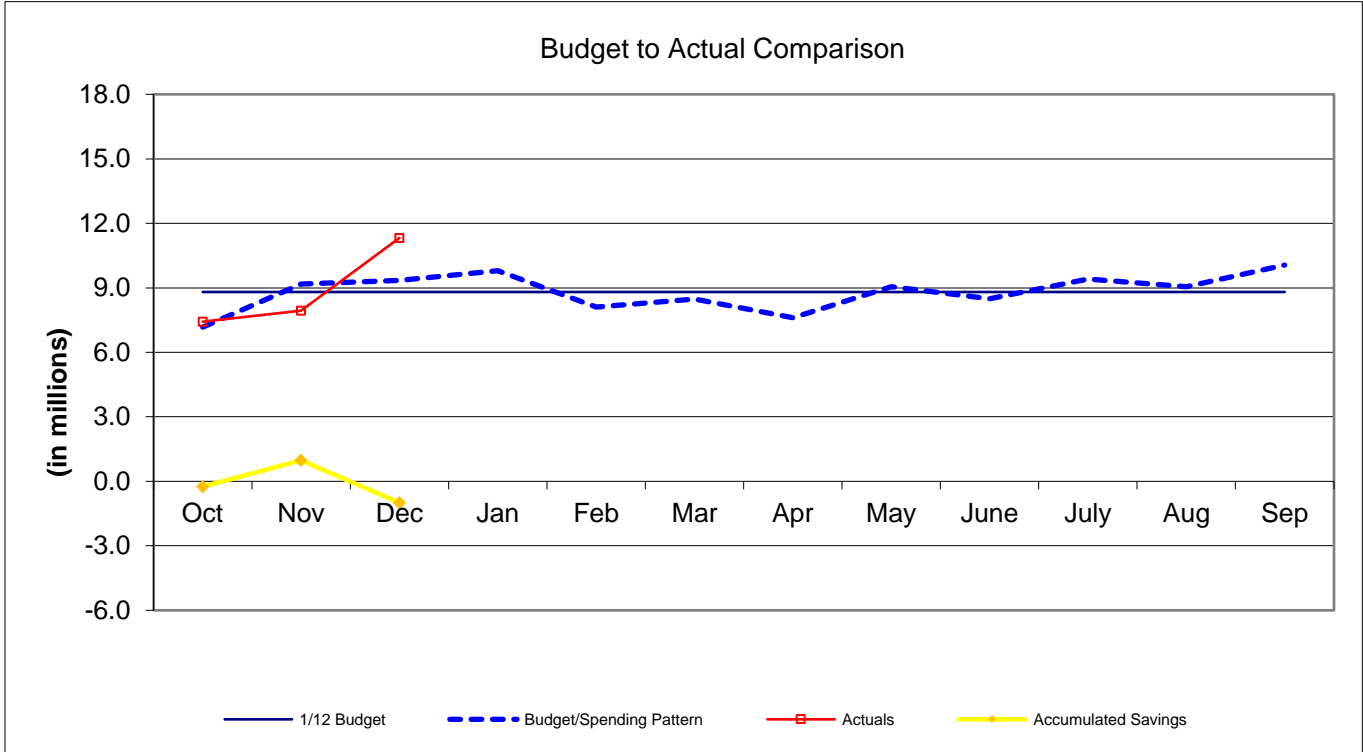
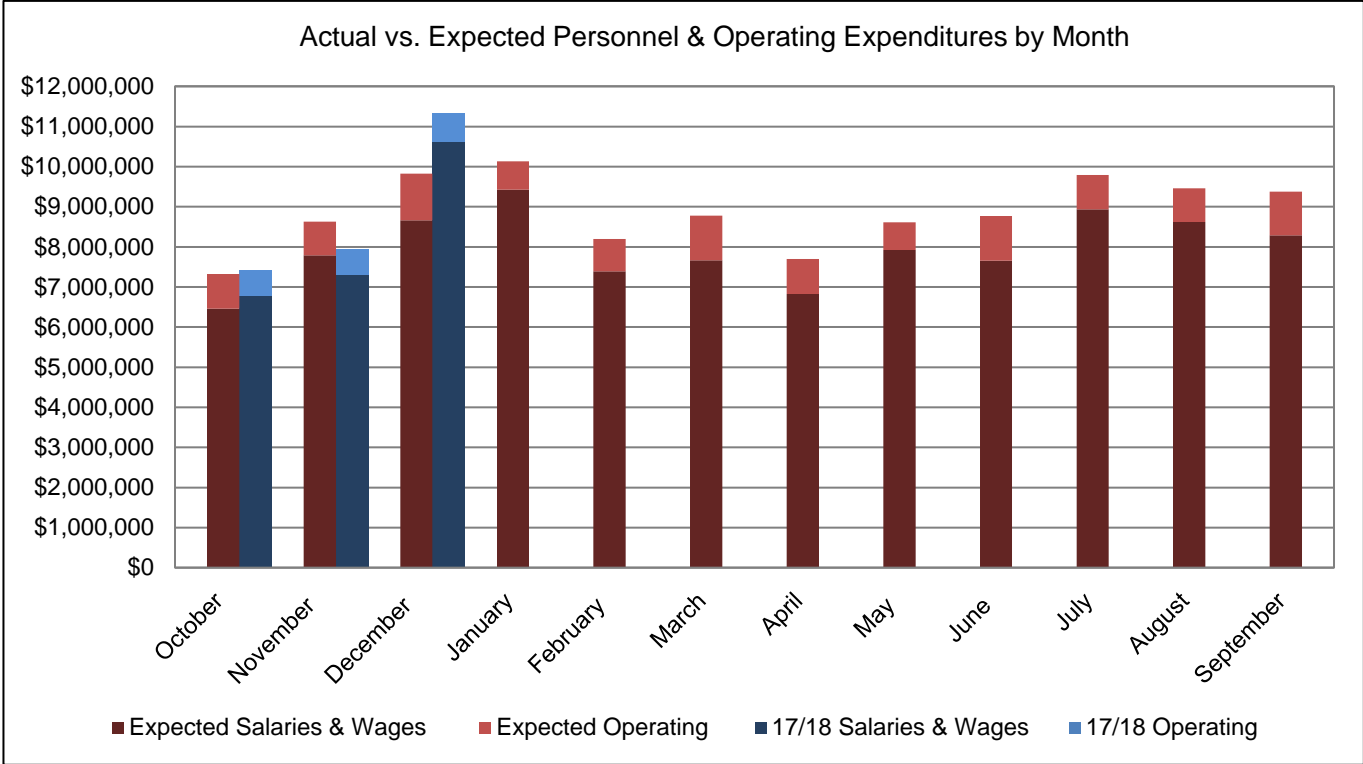
## Fire Department

Budget Status as of December 31, 2017

Current Approved Budget		\$ 105,780,800
Expenses:		
Year to Date (Prior Months)	\$ 15,363,232	14.5%
Current Month	11,322,089	10.7%
 Total Expenses to Date (Target = 25.0%)		 26,685,321 25.2%
 Unexpended Balance		 <u>\$ 79,095,479</u> 74.8%



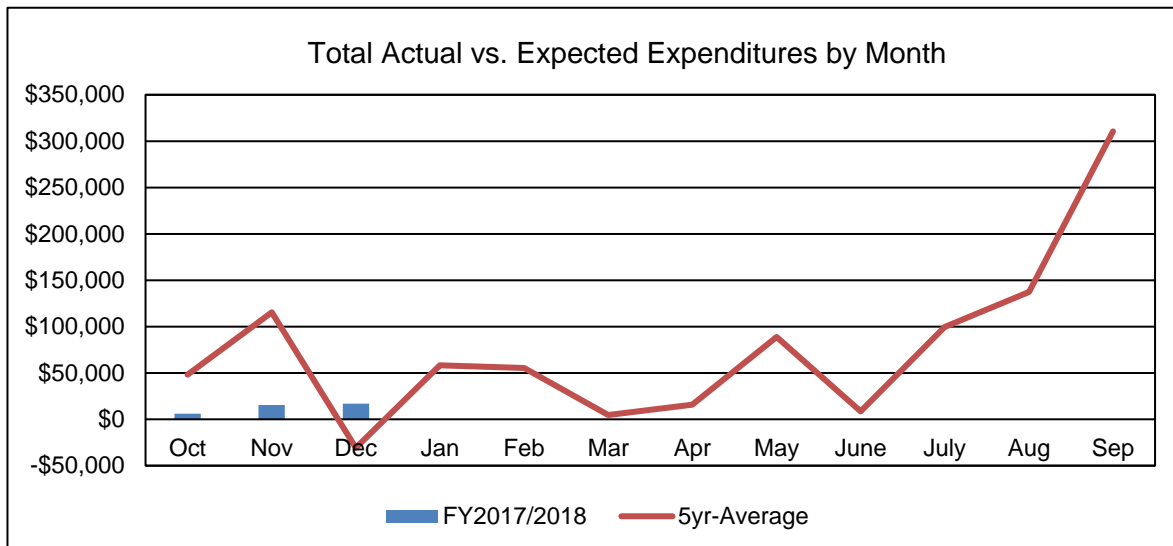
### Fire Department



## Housing & Community Development

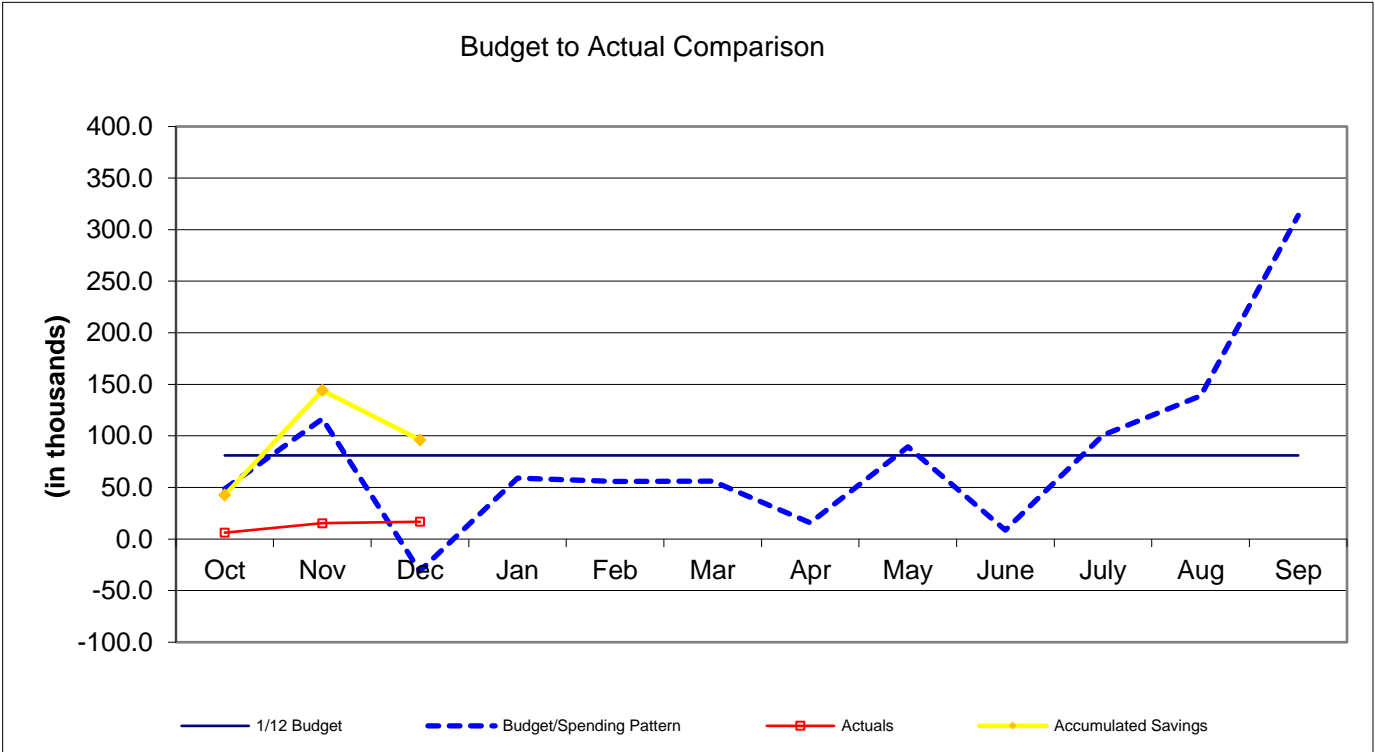
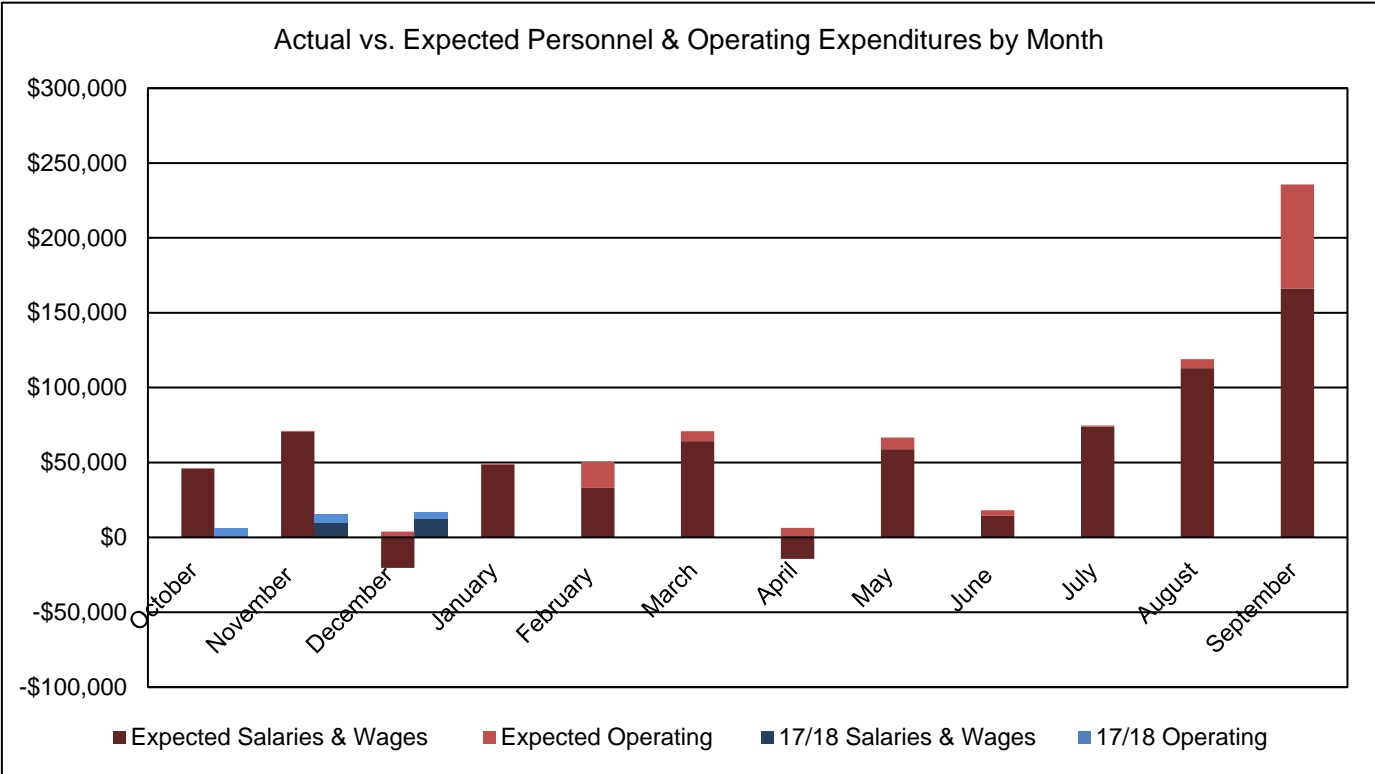
Budget Status as of December 31, 2017

Current Approved Budget	\$	973,312
Expenses:		
Year to Date (Prior Months)	\$	21,555    2.2%
Current Month	<u>          </u>	<u>16,768</u> 1.7%
Total Expenses to Date (Target = 25.0%)		38,323    3.9%
Unexpended Balance	<u>          </u>	<u>\$ 934,989</u> 96.1%



**Note:** The red Expected line assumes charges in the current year will occur when they did in prior years. While this is true from the other Departments, it is not the case for Housing as the Department has changed their approach to allocating costs over the year to the General Fund.

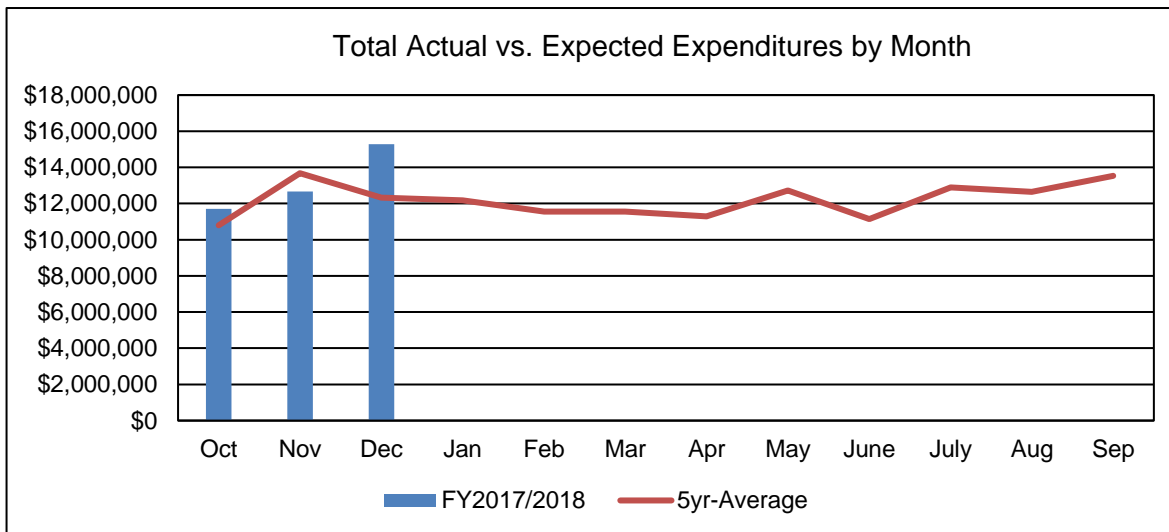
### Housing & Community Development



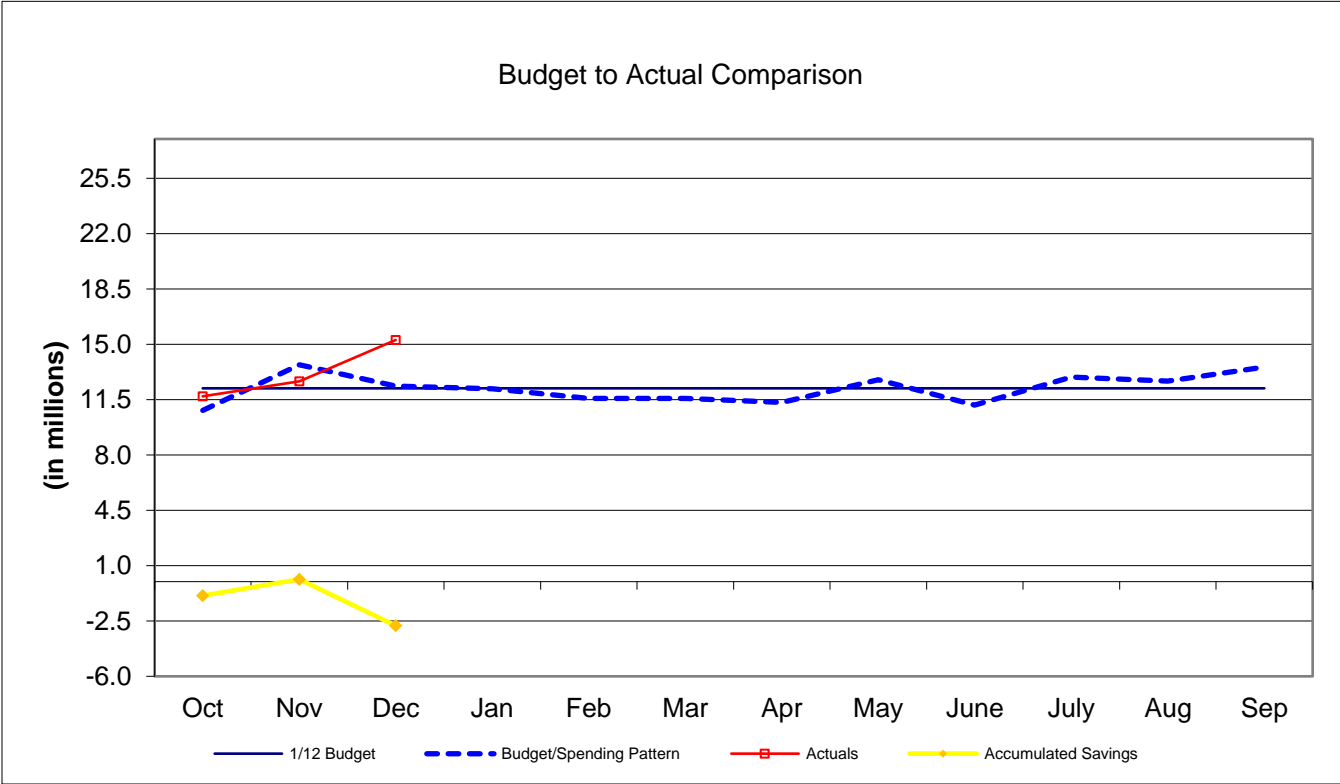
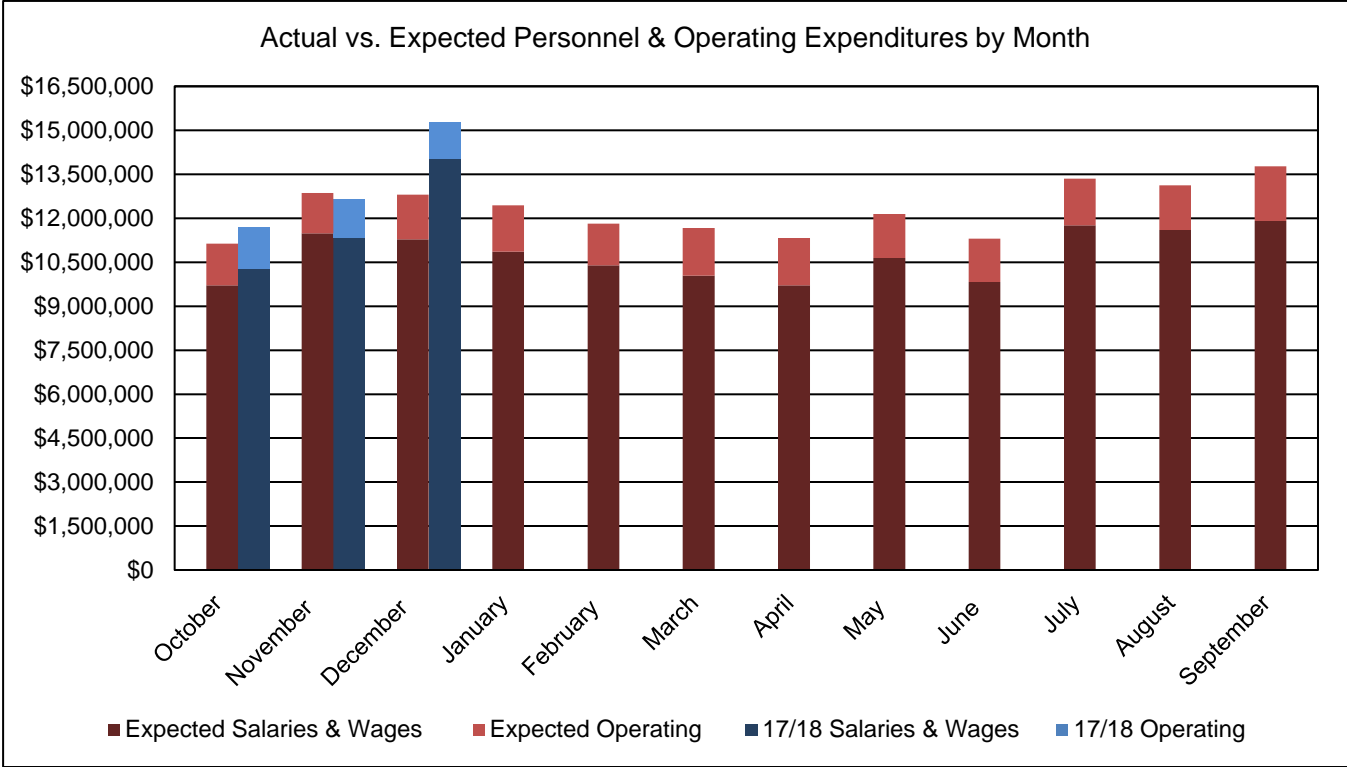
## Police Department

Budget Status as of December 31, 2017

Current Approved Budget	\$	146,676,695
Expenses:		
Year to Date (Prior Months)	\$	24,385,154    16.6%
Current Month		<u>15,287,059</u> 10.4%
Total Expenses to Date (Target = 25.0%)		39,672,213    27.0%
Unexpended Balance	\$	<u><u>107,004,482</u></u> 73.0%



### Police Department

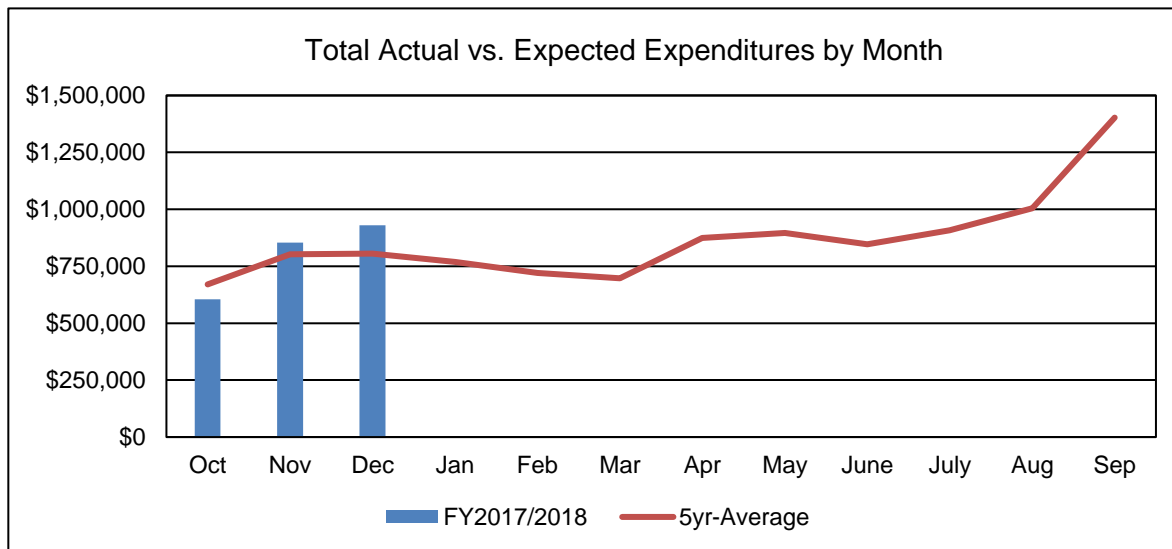




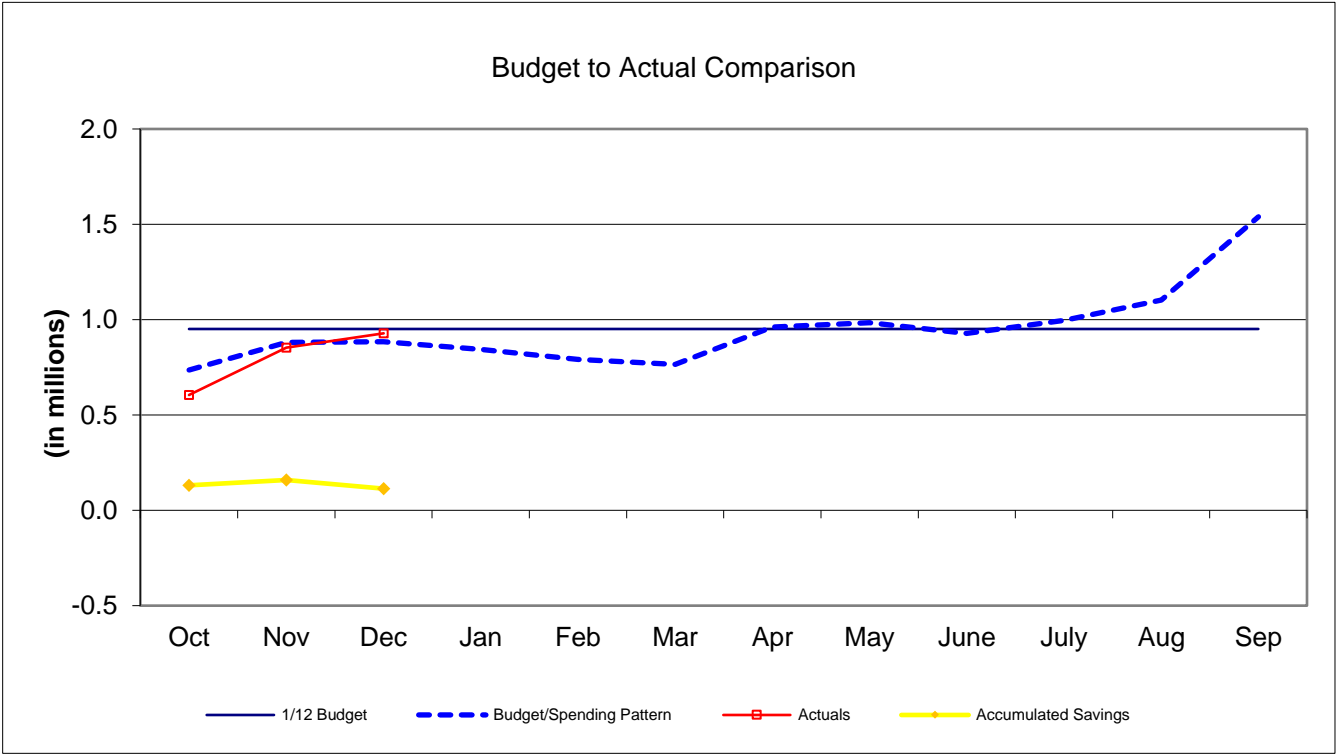
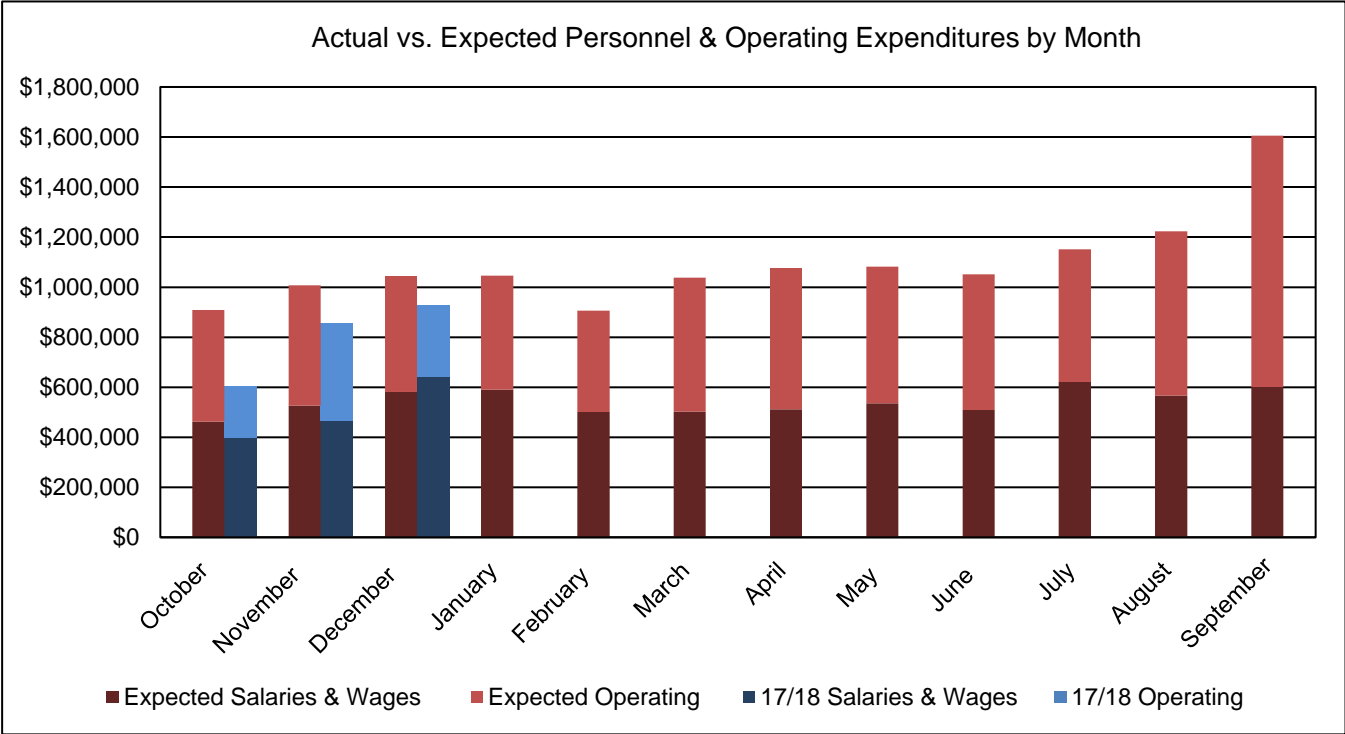
## Public Works Department

Budget Status as of December 31, 2017

Current Approved Budget			\$ 11,415,099
Expenses:			
Year to Date (Prior Months)	\$	1,458,141	12.8%
Current Month		<u>929,379</u>	8.1%
Total Expenses to Date (Target = 25.0%)			2,387,520 20.9%
Unexpended Balance			<u>\$ 9,027,579</u> 79.1%



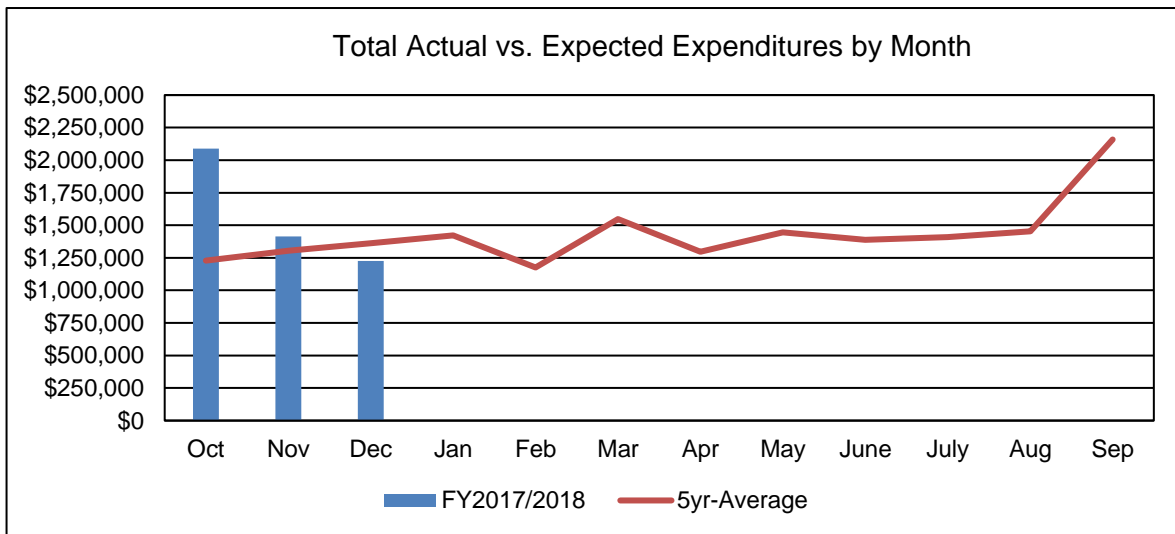
**Public Works Department**



**Transportation Department**

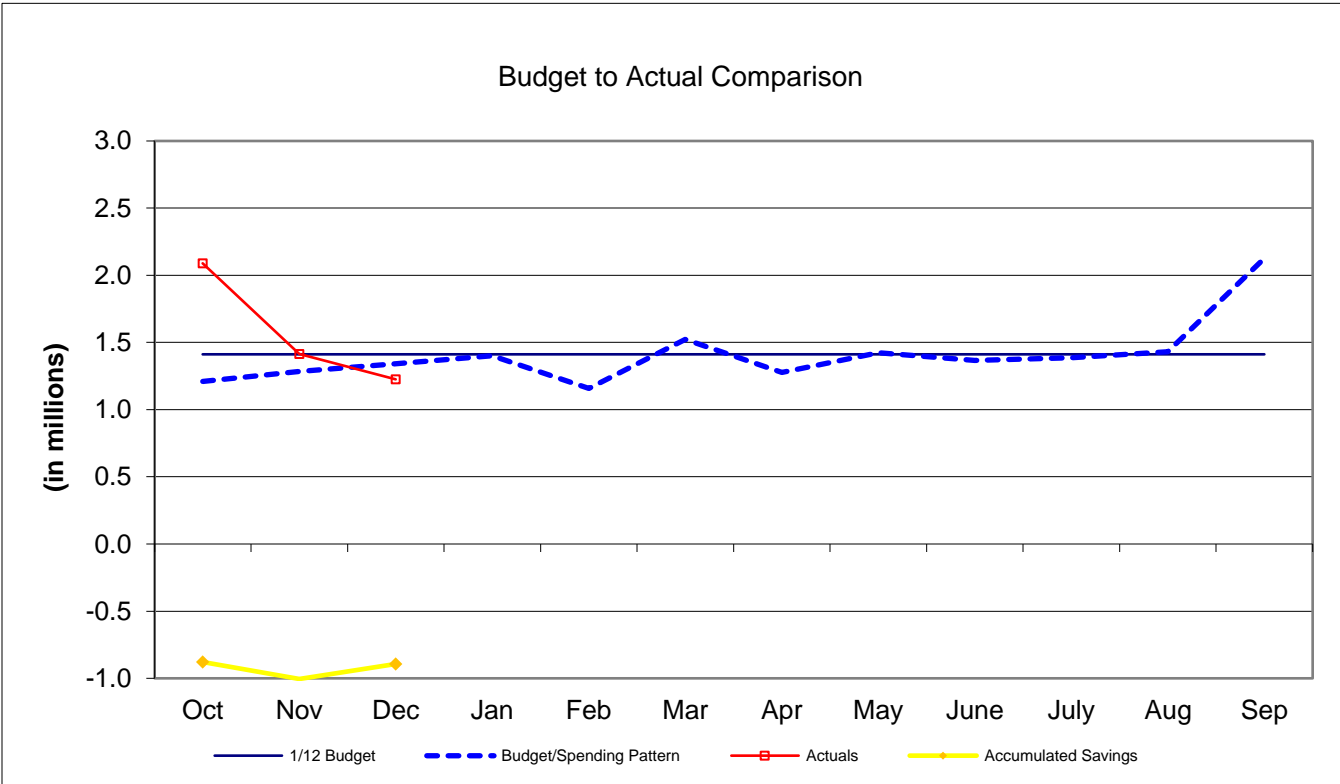
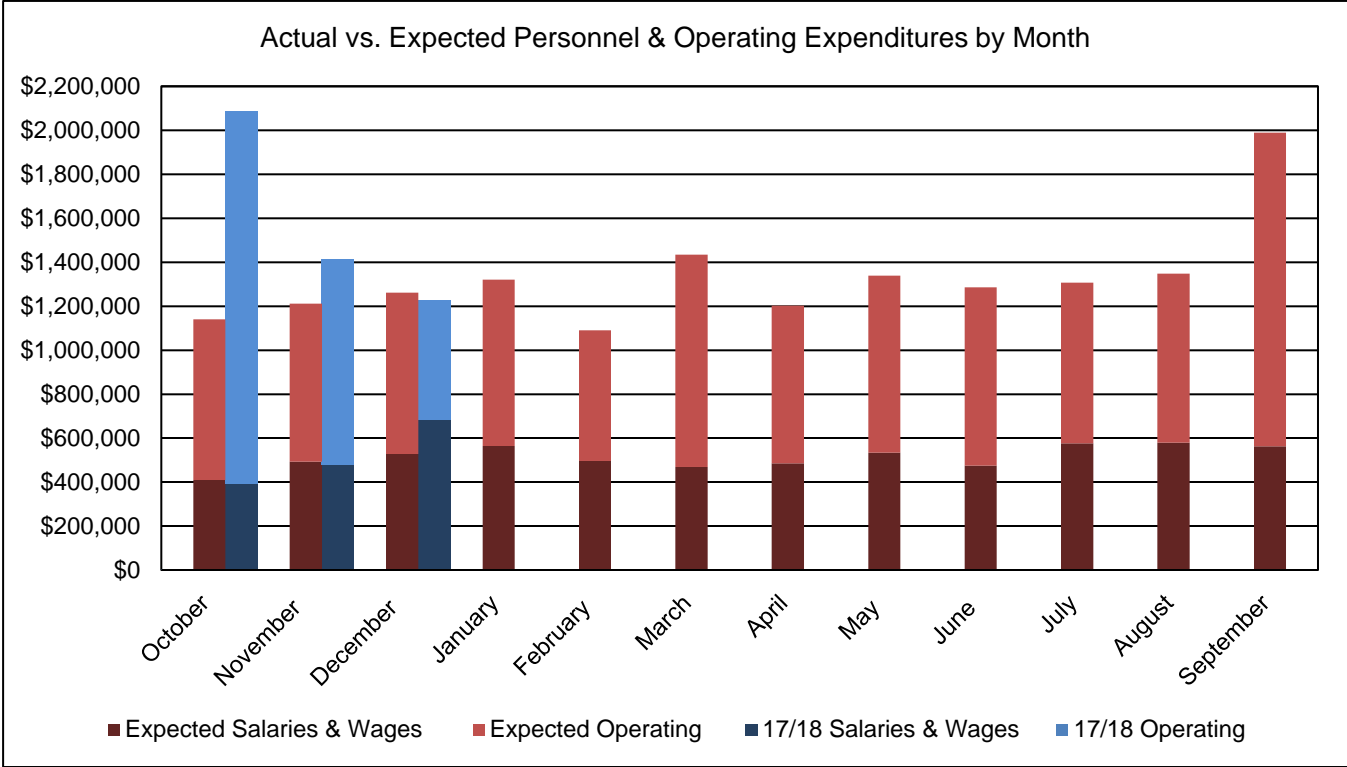
Budget Status as of December 31, 2017

Current Approved Budget		\$	16,929,876	
Expenses:				
Year to Date (Prior Months)	\$	3,502,373	20.7%	
Current Month		<u>1,226,724</u>	7.2%	
Total Expenses to Date (Target = 25.0%)			4,729,097	27.9%
Unexpended Balance			<u>\$ 12,200,779</u>	72.1%



Note: The spike in October Actual line is due to the FDOT Sun Rail debt service payments. In prior years those payments were made from the Economic Development Department.

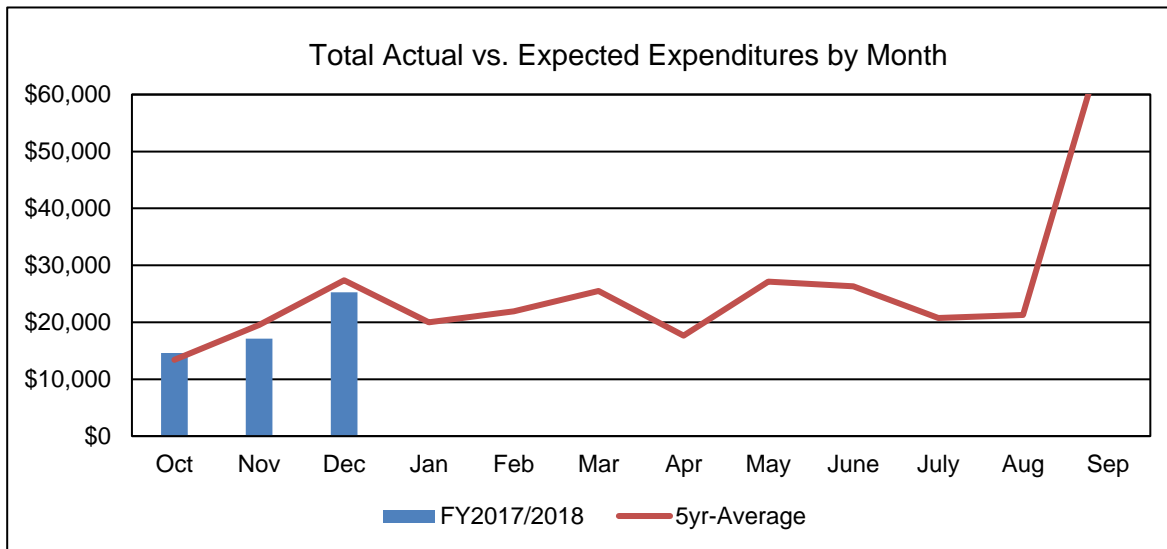
### Transportation Department



### Commissioner - District 1

Budget Status as of December 31, 2017

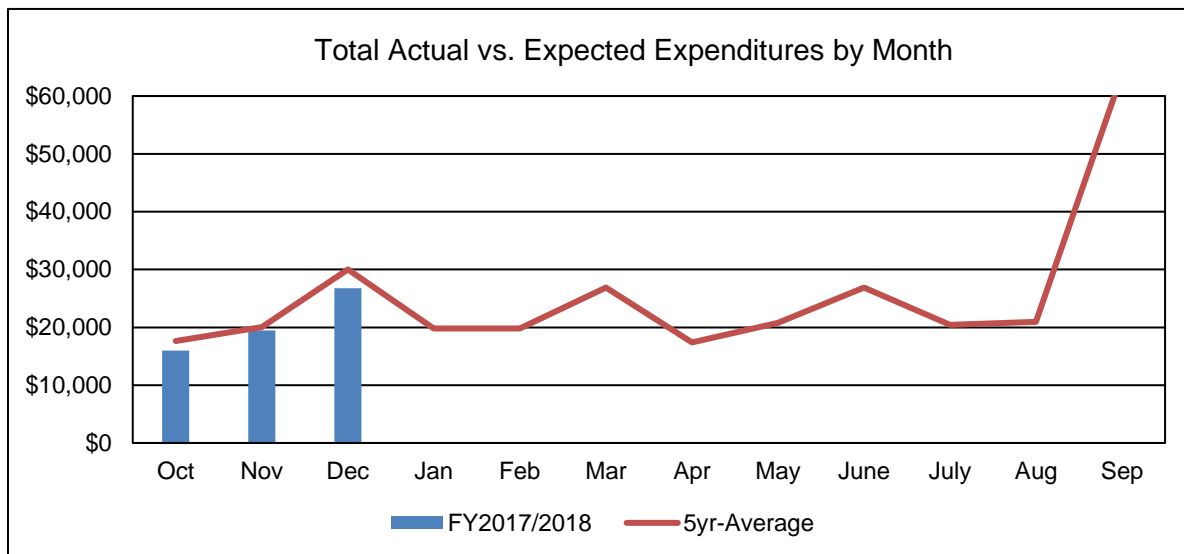
Current Approved Budget		\$	312,729	
Expenses:				
Year to Date (Prior Months)	\$	31,740	10.1%	
Current Month		<u>25,269</u>	8.1%	
Total Expenses to Date (Target = 25.00%)			57,009	18.2%
Unexpended Balance			<u>\$ 255,720</u>	81.8%



## Commissioner - District 2

Budget Status as of December 31, 2017

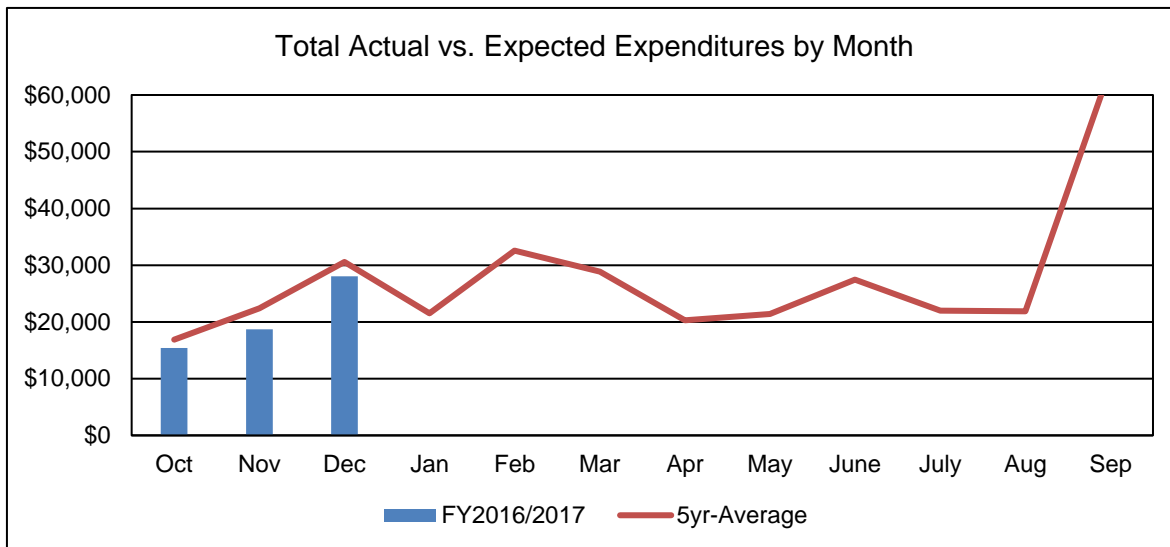
Current Approved Budget	\$	304,823
Expenses:		
Year to Date (Prior Months)	\$	35,428 11.6%
Current Month	<u>          </u>	<u>26,771 8.8%</u>
 Total Expenses to Date (Target = 25.00%)		 62,200 20.4%
Unexpended Balance	<u>          </u>	<u>\$ 242,623 79.6%</u>



### Commissioner - District 3

Budget Status as of December 31, 2017

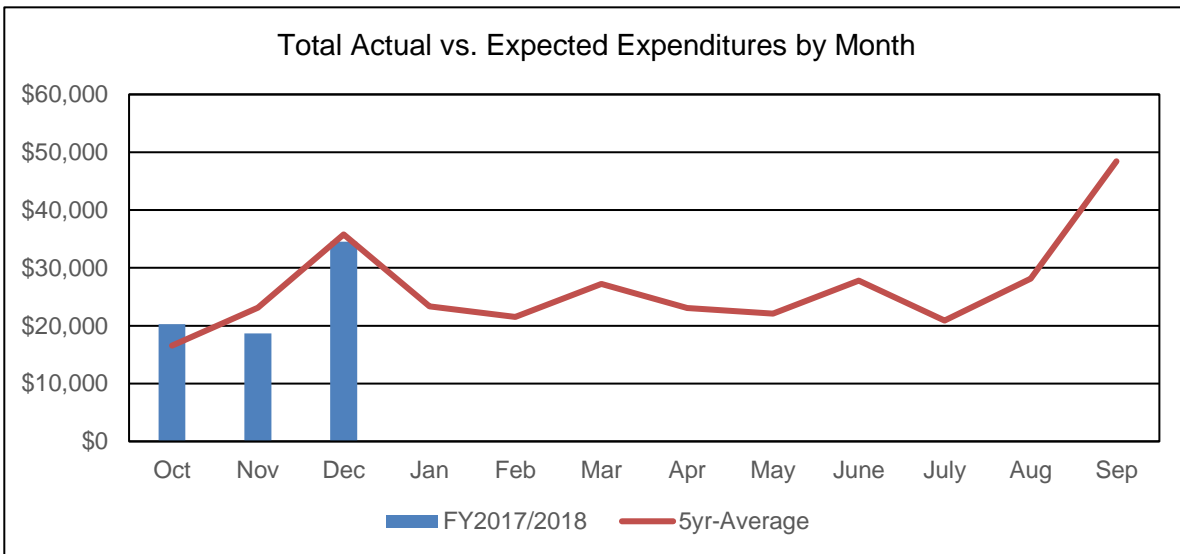
Current Approved Budget		\$	330,676	
Expenses:				
Year to Date (Prior Months)	\$	34,072	10.3%	
Current Month		<u>28,019</u>	8.5%	
Total Expenses to Date (Target = 25.00%)			62,091	18.8%
Unexpended Balance			<u>\$ 268,585</u>	81.2%



### Commissioner - District 4

Budget Status as of December 31, 2017

Current Approved Budget		\$	318,167	
Expenses:				
Year to Date (Prior Months)	\$	38,930	12.2%	
Current Month		<u>34,508</u>	10.9%	
Total Expenses to Date (Target = 25.00%)			73,438	23.1%
Unexpended Balance			<u>\$ 244,729</u>	76.9%

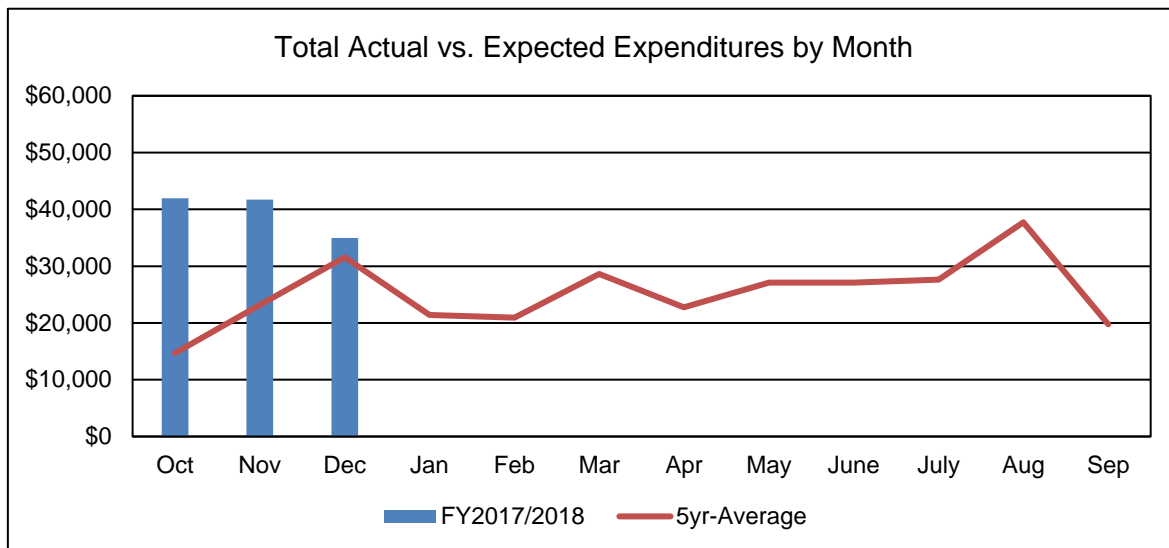




### Commissioner - District 5

Budget Status as of December 31, 2017

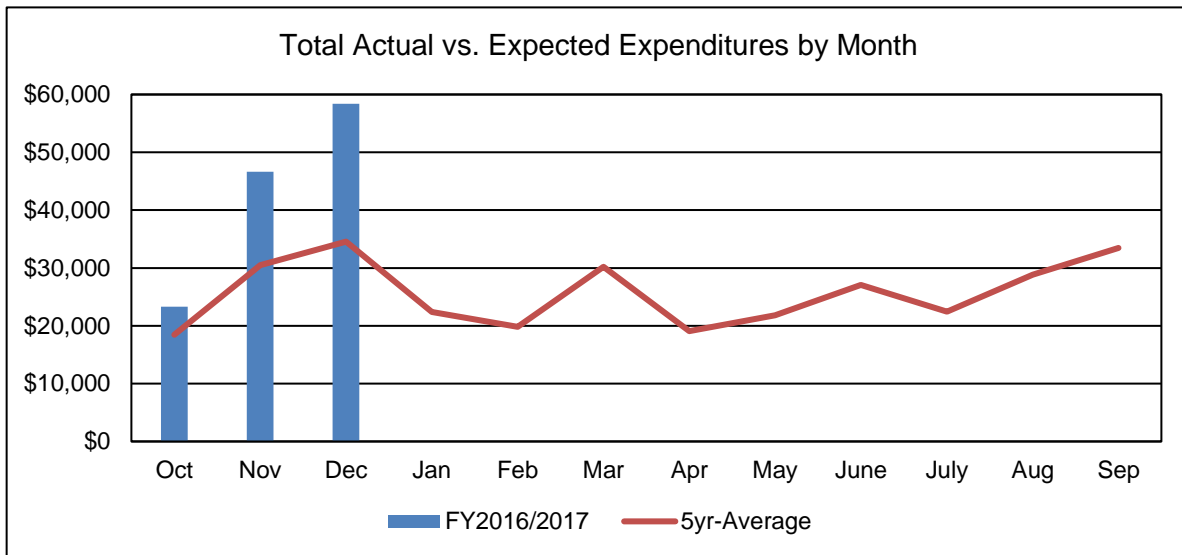
Current Approved Budget		\$	311,915	
Expenses:				
Year to Date (Prior Months)	\$	83,664	26.8%	
Current Month		<u>34,992</u>	11.2%	
Total Expenses to Date (Target = 25.00%)			118,656	38.0%
Unexpended Balance			<u>\$ 193,259</u>	62.0%



### Commissioner - District 6

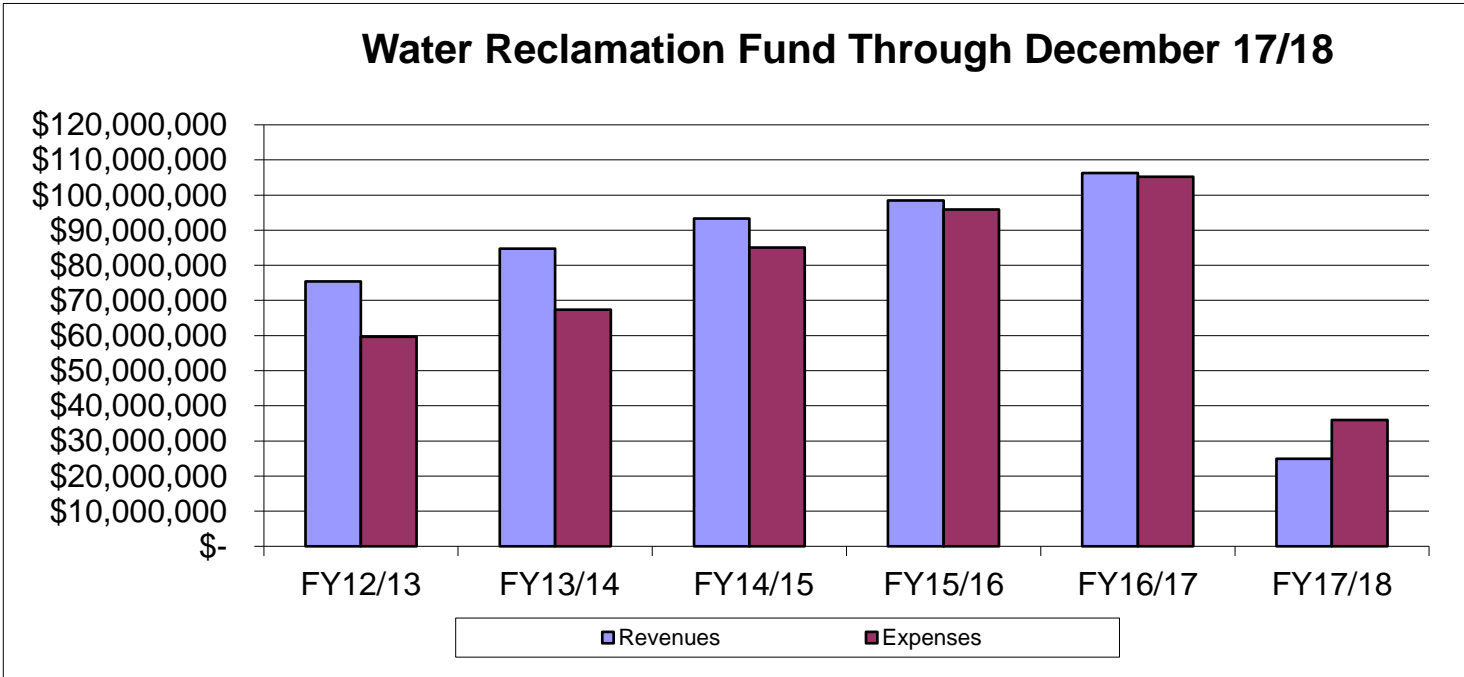
Budget Status as of December 31, 2017

Current Approved Budget		\$	314,980	
Expenses:				
Year to Date (Prior Months)	\$	69,980	22.2%	
Current Month		<u>58,421</u>	18.6%	
Total Expenses to Date (Target = 25.00%)			128,401	40.8%
Unexpended Balance			<u>\$ 186,579</u>	59.2%



**Budget to Actual Comparison - Water Reclamation Fund (4100\_F)**  
**as of December 31, 2017**

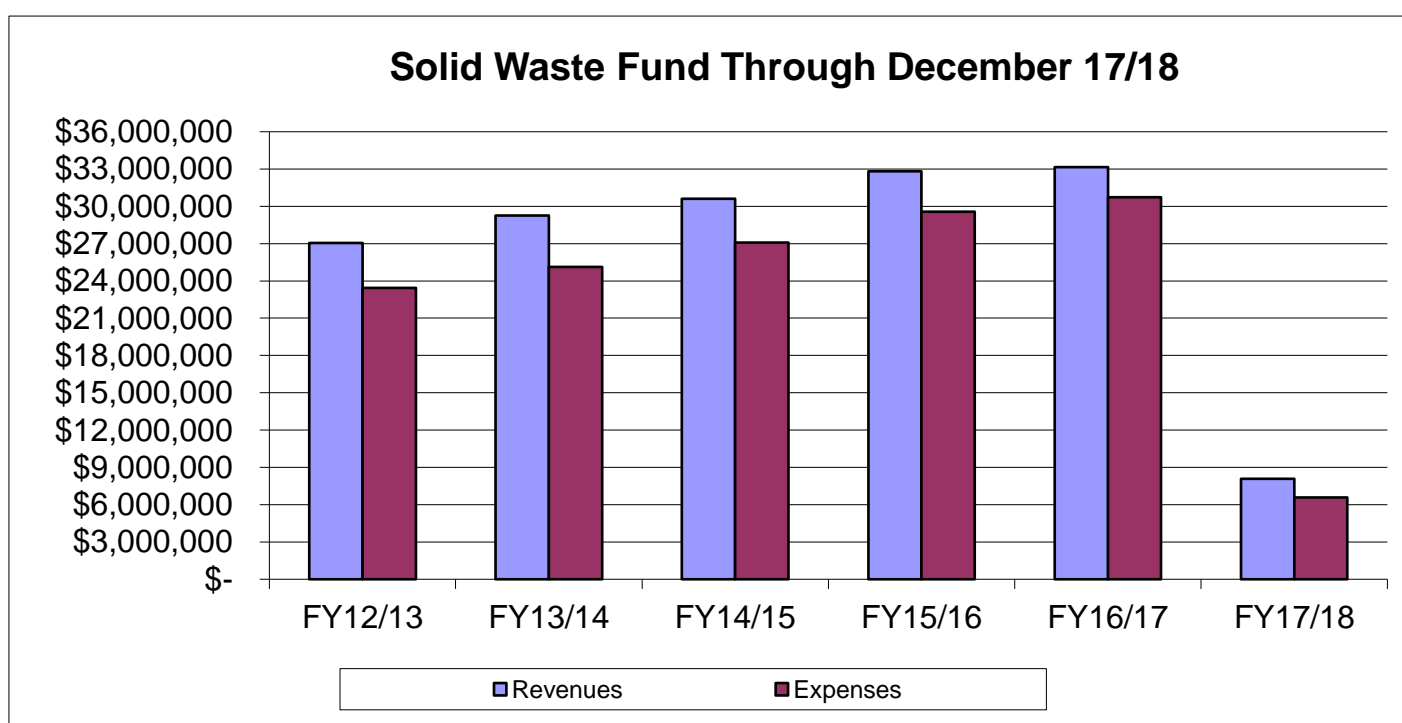
Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 98,555,000	\$ 24,881,567	25.2%	\$ 24,509,866	28.8%
Other Revenues	479,630	14,315	3.0%	(694,850)	-122.8%
<b>Total Revenues</b>	<b>\$ 99,034,630</b>	<b>\$ 24,895,882</b>	<b>25.1%</b>	<b>\$ 23,815,016</b>	<b>27.8%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 21,380,277	\$ 4,788,747	22.4%	\$ 4,567,996	21.9%
Supplies	4,731,000	1,362,256	28.8%	1,045,230	23.1%
Contractual Services	12,810,300	2,693,183	21.0%	2,572,982	23.9%
Other Operating Expenses	317,648	78,756	24.8%	130,902	44.6%
Travel	80,435	5,862	7.3%	7,154	7.0%
Utilities	6,620,448	1,601,886	24.2%	1,497,774	24.6%
Fleet and Facility Charges	3,292,513	875,146	26.6%	881,193	32.7%
Debt Service	-	-	-	-	0.0%
Enterprise Dividend	7,642,165	1,910,541	25.0%	1,775,336.25	25.0%
Cost Allocation Plan Fee	3,284,651	821,163	25.0%	810,624.75	25.0%
Capital Outlay	1,688,000	81,066	4.8%	797,922	54.0%
Contingency	8,625,760	-	0.0%	-	N/A
Transfer Out	28,561,433	21,740,163	76.1%	11,305,381	21.9%
<b>Total Expenses</b>	<b>\$ 99,034,630</b>	<b>\$ 35,958,770</b>	<b>36.3%</b>	<b>\$ 25,392,495</b>	<b>23.4%</b>
Fund Balance Addition / (Use)	-	\$ (11,062,888)		\$ (1,577,479)	



**Budget to Actual Comparison - Solid Waste Fund (4150\_F)**

**as of December 31, 2017**

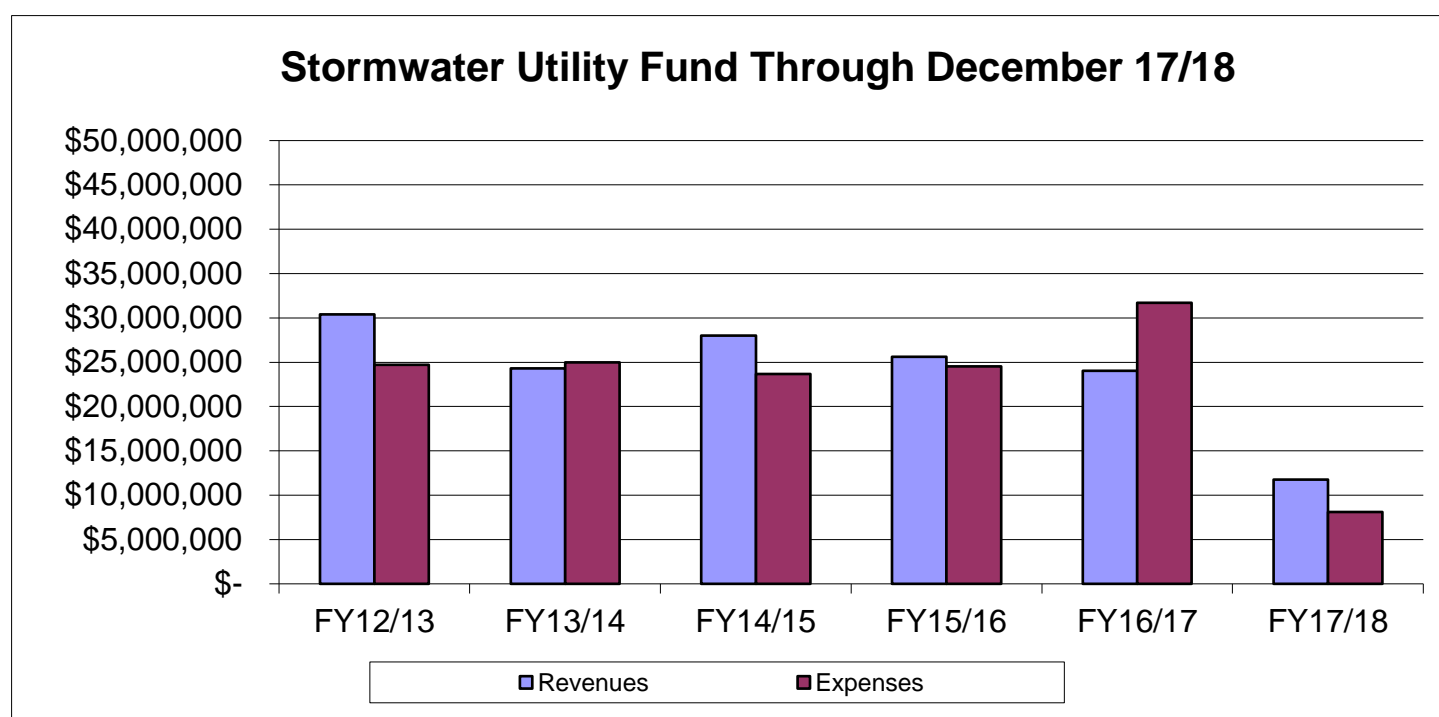
Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b =	% of Budget 25.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 33,170,351	\$ 8,079,181	24.4%	\$ 8,092,666	24.9%
Intergovernmental	-	-	-	-	0.0%
Franchise Fees	80,000	-	0.0%	-	0.0%
Other Revenues	191,579	3,908	2.0%	(221,794)	-109.7%
Project Encumbrance	5,427,466	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 38,869,396</b>	<b>\$8,083,090</b>	<b>20.8%</b>	<b>\$ 7,870,872</b>	<b>21.0%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 8,539,521	\$ 2,115,503	24.8%	1,971,829	24.8%
Supplies	2,650,000	221,617	8.4%	239,218	10.5%
Contractual Services	1,869,897	335,079	17.9%	200,197	16.4%
Other Operating Expenses	1,302,914	47,424	3.6%	46,789	3.6%
Travel	28,000	1,286	4.6%	160	1.0%
Utilities	4,893,125	805,428	16.5%	1,224,040	22.2%
Fleet and Facility Charges	7,422,286	1,925,032	<b>25.9%</b>	1,830,532	28.3%
Enterprise Dividend	2,520,644	630,161	<b>25.0%</b>	601,421	25.0%
Cost Allocation Plan Fee	1,292,701	323,175	25.0%	319,028	25.0%
Capital Outlay	1,407,014	47,036	3.3%	37,595	0.9%
Contingency	6,427,196	-	0.0%	-	0.0%
Transfer Out	516,098	134,398	<b>26.0%</b>	125,722	25.5%
<b>Total Expenses</b>	<b>\$ 38,869,396</b>	<b>\$ 6,586,139</b>	<b>16.94%</b>	<b>\$ 6,596,529</b>	<b>17.59%</b>
Fund Balance Addition / (Use)	\$ -	\$1,496,950		\$ 1,274,344	



**Budget to Actual Comparison - Stormwater Utility Fund (4160\_F)**

**as of December 31, 2017**

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b = 25.0%	% of Budget	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 23,602,312	\$ 11,620,531	<b>49.2%</b>	\$ 10,731,085	46.2%
Intergovernmental	-	-	0.0%	-	-
Other Revenues	397,513	8,826	2.2%	(631,251)	-127.7%
Project Encumbrance	23,517,000	-	0.0%	-	0.0%
Transfers In	464,327	116,082	<b>25.0%</b>	64,509	25.0%
<b>Total Revenues</b>	<b>\$ 47,981,152</b>	<b>\$ 11,745,439</b>	<b>24.5%</b>	<b>\$ 10,164,343</b>	<b>17.8%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 6,559,712	\$ 1,478,182	22.5%	\$ 1,313,783	19.1%
Supplies	750,789	64,307	8.6%	52,160	8.3%
Contractual Services	3,404,676	1,263,446	<b>37.1%</b>	766,555	14.4%
Other Operating Expenses	386,698	89,080	23.0%	208,698	21.2%
Travel	23,895	1,281	5.4%	3,305	17.2%
Utilities	203,020	58,816	<b>29.0%</b>	57,013	28.7%
Fleet and Facility Charges	1,712,436	362,307	21.2%	276,440	24.7%
Debt Service	-	-	0.0%	-	0.0%
Enterprise Dividend	1,820,761	455,190	25.0%	452,945	25.0%
Cost Allocation Plan Fee	954,963	238,741	25.0%	235,677	25.0%
Capital Outlay	10,678,943	2,798,951	<b>26.2%</b>	1,812,350	8.6%
Contingency	16,704,962	-	0.0%	-	0.0%
Transfer Out	5,266,544	1,316,636	<b>25.0%</b>	1,404,112	25.0%
<b>Total Expenses</b>	<b>\$ 48,467,399</b>	<b>\$ 8,126,937</b>	<b>16.77%</b>	<b>\$ 6,583,036</b>	<b>9.65%</b>
Fund Balance Addition / (Use)	\$ (486,247)	\$ 3,618,501		\$ 3,581,307	

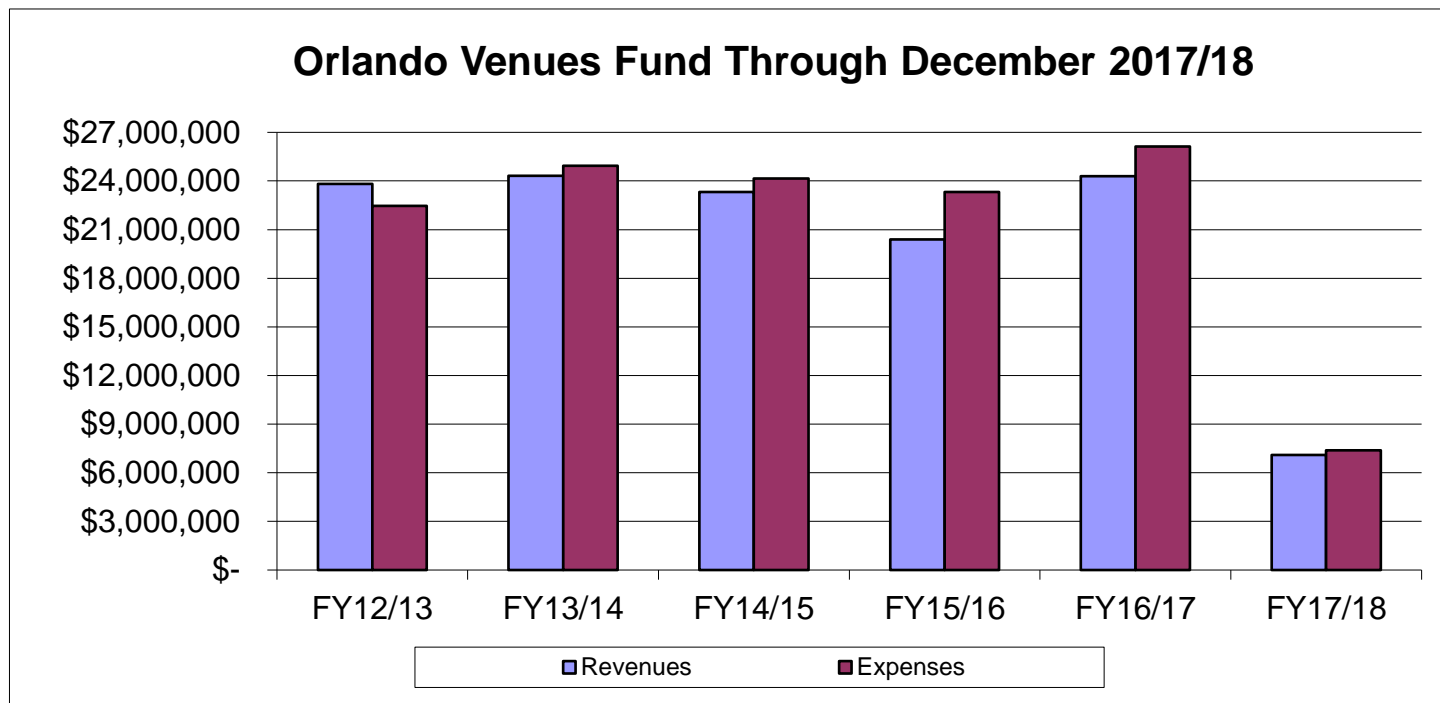


**Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001\_F)**

**as of December 31, 2017**

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b =	% of Budget 25.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 16,028,136	\$ 6,368,679	39.7%	\$ 5,895,842	31.1%
Other Revenues	747,473	188,193	25.2%	821	0.1%
Transfers In	2,130,500	532,625	25.0%	532,625	25.0%
<b>Total Revenues</b>	<b>\$ 18,906,109</b>	<b>\$ 7,089,497</b>	<b>37.5%</b>	<b>\$ 6,429,288</b>	<b>26.8%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 6,440,210	\$ 1,832,079	28.4%	\$ 1,621,118	26.2%
Supplies	381,792	164,270	43.0%	131,054	36.9%
Contractual Services	4,541,811	2,468,093	54.3%	1,686,511	33.4%
Community Sponsored Activities	-	24,375	0.0%	24,375	N/A
Other Operating Expenses	1,153,949	1,084,482	94.0%	808,082	59.0%
Travel	43,500	8,239	18.9%	2,794	5.2%
Utilities	4,197,288	1,106,928	26.4%	1,102,929	24.7%
Fleet and Facility Charges	66,421	73,574	110.8%	5,927	12.3%
Cost Allocation Plan Fee	1,086,898	271,724	25.0%	268,238	25.0%
Capital Outlay	-	6,058	N/A	10,882	0.0%
Contingency	-	-	-	-	-
Transfer Out	1,722,179	354,103	20.6%	1,408,707	27.1%
<b>Total Expenses</b>	<b>\$ 19,634,048</b>	<b>\$ 7,393,925</b>	<b>37.7%</b>	<b>\$ 7,070,616</b>	<b>29.6%</b>
Fund Balance Addition / (Use)	\$ (727,939)	\$ (304,428)		\$ (641,328)	

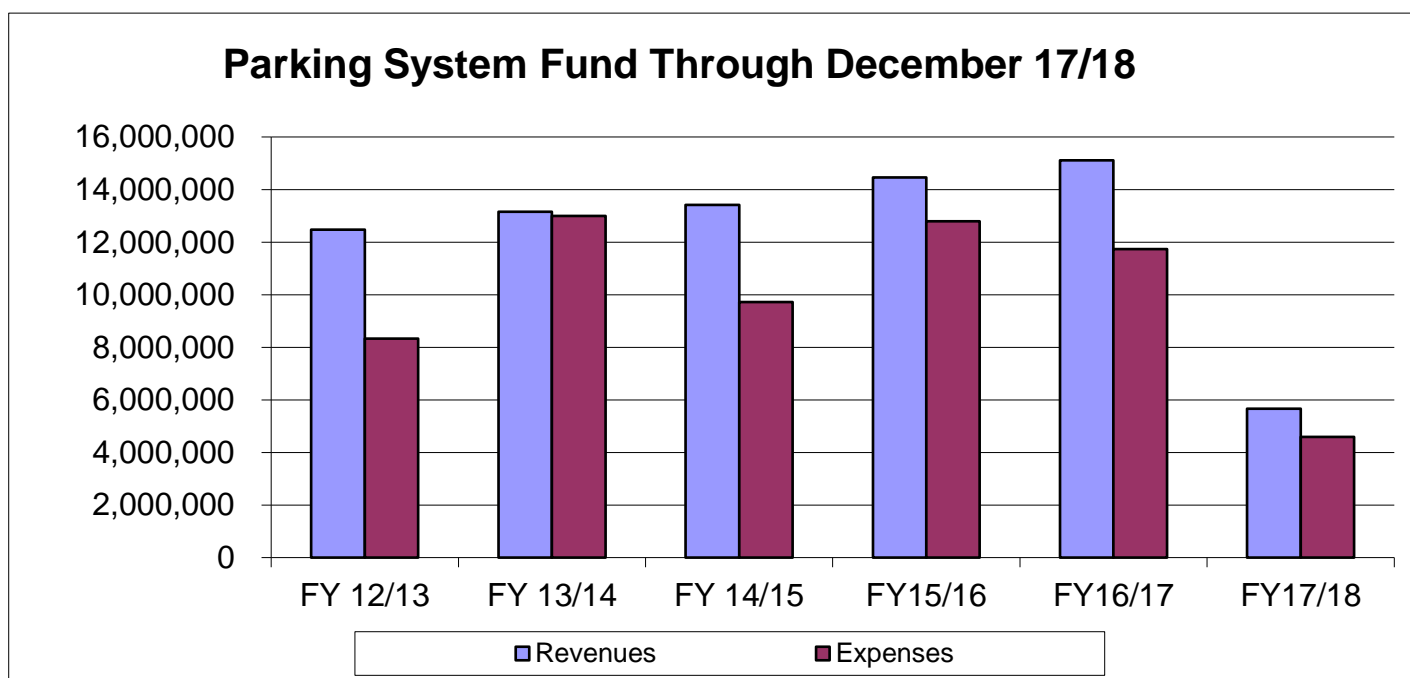
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



**Budget to Actual Comparison - Parking System Fund (4132\_F)**

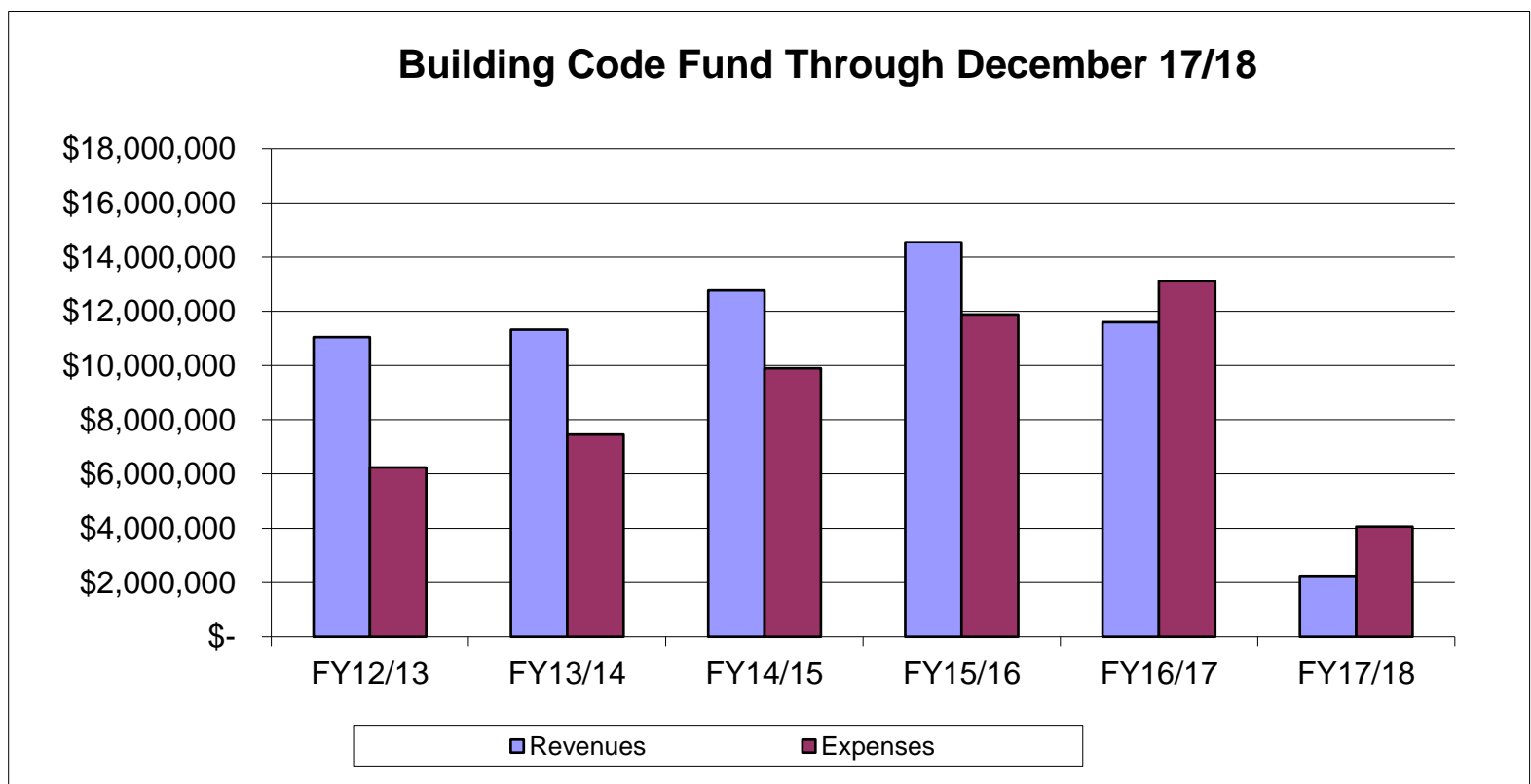
**as of December 31, 2017**

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 15,322,525	\$ 4,695,515	30.6%	\$ 2,898,769	24.6%
Intergovernmental	60,000	50,000	83.3%	92,493	0.0%
Fines and Forfeitures	2,000,000	469,648	23.5%	410,076	21.6%
Other Revenues	101,822	439,316	431.5%	(196,422)	-249.3%
Project Encumbrance	1,258,443	-	0.0%	-	0.0%
Transfers In	11,000	2,750	25.0%	104,770	25.0%
<b>Total Revenues</b>	<b>\$ 18,753,790</b>	<b>\$ 5,657,230</b>	<b>30.2%</b>	<b>\$ 3,309,686</b>	<b>21.6%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 5,984,181	\$ 1,408,009	23.5%	\$ 1,320,358	22.7%
Supplies	271,500	30,602	11.3%	24,116	7.2%
Contractual Services	1,995,425	262,024	13.1%	326,262	19.9%
Other Operating Expenses	251,242	71,489	28.5%	45,317	22.0%
Travel	16,250	1,850	11.4%	3,339	31.5%
Utilities	430,693	111,854	26.0%	95,524	22.4%
Fleet and Facility Charges	161,093	33,496	20.8%	37,427	12.8%
Debt Service	1,342,836	1,497,458	111.5%	252,250	17.8%
Enterprise Dividend	1,206,447	301,612	25.0%	294,066	25.0%
Cost Allocation Plan Fee	1,051,573	262,893	25.0%	254,498	25.0%
Capital Outlay	34,087	13,137	0.0%	41,207	25.1%
Contingency	2,651,790	-	0.0%	-	0.0%
Transfer Out	4,154,388	592,190	14.3%	53,074	7.6%
<b>Total Expenses</b>	<b>\$ 19,551,505</b>	<b>\$ 4,586,615</b>	<b>23.46%</b>	<b>\$ 2,747,438</b>	<b>17.40%</b>
Fund Balance Addition / (Use)	\$ (797,715)	\$ 1,070,615		\$ 562,248	



**Budget to Actual Comparison - Building Code Fund (1110\_F)**  
**as of December 31, 2017**

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b=	% of Budget 25.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ -	\$ 71,727	<b>N/A</b>	\$ 99,550	0.0%
Licenses and Permits	11,000,000	2,156,000	19.6%	2,315,290	24.4%
Other Revenues	172,613	15,181	8.8%	(267,568)	-142.2%
Project Encumbrance	8,523,002		0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 19,695,615</b>	<b>\$ 2,242,908</b>	<b>11.4%</b>	<b>\$ 2,147,273</b>	<b>9.4%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 10,075,588	\$ 2,149,995	21.3%	\$ 1,789,465	19.7%
Supplies	166,150	23,835	14.3%	15,021	8.2%
Contractual Services	5,035,102	532,844	10.6%	142,335	2.2%
Other Operating Expenses	280,906	120,783	<b>43.0%</b>	82,431	29.4%
Travel	31,700	6,893	21.7%	9,904	32.4%
Utilities	40,900	8,253	20.2%	10,946	30.9%
Fleet and Facility Charges	232,521	65,935	<b>28.4%</b>	45,396	21.0%
Cost Allocation Plan Fee	1,510,351	377,588	25.0%	372,742	25.0%
Capital Outlay	3,781,036	695,924	18.4%	98,105	2.6%
Transfer Out	321,792	80,448	25.0%	267,298	25.0%
<b>Total Expenses</b>	<b>\$ 21,476,046</b>	<b>\$ 4,062,497</b>	<b>18.9%</b>	<b>\$ 2,833,643</b>	<b>12.4%</b>
Fund Balance Addition / (Use)	(1,780,431)	\$ (1,819,590)		\$ (686,370)	





**Budget to Actual Comparison - Non-General Fund Expenditures**  
**as of December 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>
<b>Governmental Funds</b>				
<b>Fund 0015 (Dubsdread Golf Course)</b>				
Revenues	\$ 2,150,243	350,985	\$ 1,799,258	16.3%
Expenses				
Salaries/Benefits	-	0	-	
Operating	2,150,243	362,170	1,788,073	
Subtotal Expenses	<u>2,150,243</u>	<u>362,170</u>	<u>1,788,073</u>	16.8%
Net	<u>\$ -</u>	<u>(11,184)</u>	<u>\$ 11,184</u>	
<b>Fund 0017 (EMS Transport)</b>				
Revenues	\$ 12,445,310	1,415,329	\$ 11,029,981	11.4%
Expenses				
Salaries/Benefits	1,496,644	360,804	1,135,840	
Operating	10,948,666	1,119,391	9,829,275	
Subtotal Expenses	<u>12,445,310</u>	<u>1,480,195</u>	<u>10,965,115</u>	11.9%
Net	<u>\$ -</u>	<u>(64,866)</u>	<u>\$ 64,866</u>	
<b>Fund 0020 (Mennello Museum)</b>				
Revenues	\$ 566,550	139,942	\$ 426,608	24.7%
Expenses				
Salaries/Benefits	325,794	80,057	245,737	
Operating	240,756	61,390	179,366	
Subtotal Expenses	<u>566,550</u>	<u>141,446</u>	<u>425,104</u>	25.0%
Net	<u>\$ -</u>	<u>\$ (1,504)</u>	<u>\$ 1,504</u>	
<b>Fund 0023 (After School All Stars)</b>				
Revenues	\$ 2,817,798	426,503	\$ 2,391,295	15.1%
Expenses				
Salaries/Benefits	2,419,278	501,767	1,917,511	
Operating	398,520	69,833	328,687	
Subtotal Expenses	<u>2,817,798</u>	<u>571,600</u>	<u>2,246,198</u>	20.3%
Net	<u>\$ -</u>	<u>\$ (145,097)</u>	<u>\$ 145,097</u>	
<b>Funds 1054 - 1055 (State Housing Initiatives Partnership Grants)</b>				
Revenues	\$ 2,647,439	132	\$ 2,647,307	0.0%
Expenses				
Salaries/Benefits	236,130	49,555	186,575	
Operating	2,411,309	51,340	2,359,969	
Subtotal Expenses	<u>2,647,439</u>	<u>100,895</u>	<u>2,546,544</u>	3.8%
Net	<u>\$ -</u>	<u>\$ (100,763)</u>	<u>\$ 100,763</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of December 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>
<b>Special Revenue Funds</b>				
<b>Fund 1070 (Transportation Impact Fee - North)</b>				
Revenues	6,527,150	215,171	\$ 6,311,979	3.3%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	6,527,150	511,334	6,015,816	
Subtotal Expenses	6,527,150	511,334	6,015,816	7.8%
Net	\$ -	\$ (296,163)	\$ 296,163	
<b>Fund 1071 (Transportation Impact Fee - Southeast)</b>				
Revenues	\$ 15,000,204	3,678,173	\$ 11,322,031	24.5%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	15,000,204	52,054	14,948,150	
Subtotal Expenses	15,000,204	52,054	14,948,150	0.3%
Net	\$ -	\$ 3,626,119	\$ (3,626,119)	
<b>Fund 1072 (Transportation Impact Fee - Southwest)</b>				
Revenues	\$ 15,992,879	670,029	\$ 15,322,850	4.2%
Expenses				
Salaries/Benefits	-	-	-	
Operating	\$ 15,992,879	60,957	15,931,922	
Subtotal Expenses	15,992,879	60,957	15,931,922	0.4%
Net	\$ -	609,072	\$ (609,072)	
<b>Fund 1100 (Gas Tax)</b>				
Revenues	\$ 21,606,329	2,450,259	\$ 19,156,070	11.3%
Expenses				
Salaries/Benefits	1,101	-	1,101	
Operating	21,605,228	2,482,816	19,122,412	
Subtotal Expenses	21,606,329	2,482,816	19,123,513	11.5%
Net	\$ -	(32,557)	\$ 32,557	
<b>Fund 1155 (Leu Gardens)</b>				
Revenues	\$ 2,785,622	644,780	\$ 2,140,842	23.1%
Expenses				
Salaries/Benefits	1,813,315	408,808	1,404,507	
Operating	972,307	330,314	641,993	
Subtotal Expenses	2,785,622	739,122	2,046,500	26.5%
Net	\$ -	\$ (94,342)	\$ 94,342	

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of December 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 25.0%	
<b>Special Revenue Funds, Cont'd</b>				
<b>Fund 1200 (Housing and Urban Development Grants)</b>				
Revenues	\$ 12,067,936	919,193	\$ 11,148,743	7.6%
Expenses				
Salaries/Benefits	526,329	257,921	268,408	
Operating	11,541,607	88,194	11,453,413	
Subtotal Expenses	<u>12,067,936</u>	<u>346,115</u>	<u>11,721,821</u>	2.9%
Net	<u>\$ -</u>	<u>\$ 573,078</u>	<u>\$ (573,078)</u>	
<b>Fund 1250 (Community Redevelopment Agency Operating)</b>				
Revenues	\$ 26,057,394	11,176,158	\$ 14,881,236	42.9%
Expenses				
Salaries/Benefits	2,510,342	488,374	2,021,968	
Operating	23,547,052	2,397,022	21,150,030	
Subtotal Expenses	<u>26,057,394</u>	<u>2,885,396</u>	<u>23,171,998</u>	11.1%
Net	<u>\$ -</u>	<u>\$ 8,290,762</u>	<u>\$ (8,290,762)</u>	
<b>Fund 1285 (GOAA Police)</b>				
Revenues	\$ 14,759,035	2,445,458	\$ 12,313,577	16.6%
Expenses				
Salaries/Benefits	12,432,672	3,116,688	9,315,984	
Operating	2,326,363	553,728	1,772,635	
Subtotal Expenses	<u>14,759,035</u>	<u>3,670,417</u>	<u>11,088,618</u>	24.9%
Net	<u>\$ -</u>	<u>\$ (1,224,959)</u>	<u>\$ 1,224,959</u>	
<b>Dependent District Funds</b>				
<b>Fund 4190 (Downtown Development Board)</b>				
Revenues	\$ 6,104,428	1,739,467	\$ 4,364,961	28.5%
Expenses				
Salaries/Benefits	369,499	71,583	297,917	
Operating	* 5,734,929	2,680,993	3,053,936	
Subtotal Expenses	<u>6,104,428</u>	<u>2,752,575</u>	<u>3,351,853</u>	45.1%
Net	<u>\$ -</u>	<u>\$ (1,013,108)</u>	<u>\$ 1,013,108</u>	

\* Tax increment payment.

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of December 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
<b>Internal Service Funds</b>				
<b>Fund 5001 (Fleet Management)</b>				
Revenues	\$ 19,373,986	4,191,848	\$ 15,182,138	21.6%
Expenses				
Salaries/Benefits	3,602,896	852,174	2,750,722	
Operating	15,771,090	5,797,143	9,973,948	
Subtotal Expenses	<u>19,373,986</u>	<u>6,649,316</u>	<u>12,724,670</u>	34.3%
Net	<u>\$ -</u>	<u>\$ (2,457,469)</u>	<u>\$ 2,457,469</u>	
<b>Fund 5005 (Facilities Management)</b>				
Revenues	\$ 11,347,574	4,258,050	\$ 7,089,524	37.5%
Expenses				
Salaries/Benefits	4,033,855	901,883	3,131,972	
Operating	7,313,719	3,824,685	3,489,034	
Subtotal Expenses	<u>11,347,574</u>	<u>4,726,568</u>	<u>6,621,006</u>	41.7%
Net	<u>\$ -</u>	<u>\$ (468,518)</u>	<u>\$ 468,518</u>	
<b>Fund 5010 (Health Care)</b>				
Revenues	\$ 62,857,068	12,032,751	\$ 50,824,317	19.1%
Expenses				
Salaries/Benefits	137,628	33,237	104,391	
Operating	62,719,440	14,659,334	48,060,106	
Subtotal Expenses	<u>62,857,068</u>	<u>14,692,572</u>	<u>48,164,496</u>	23.4%
Net	<u>\$ -</u>	<u>(2,659,821)</u>	<u>\$ 2,659,821</u>	
<b>Fund 5015 (Risk Management)</b>				
Revenues	\$ 16,474,460	5,513,516	\$ 10,960,944	33.5%
Expenses				
Salaries/Benefits	1,539,877	322,449	1,217,428	
Operating	* 14,934,583	12,357,845	2,576,738	
Subtotal Expenses	<u>16,474,460</u>	<u>12,680,294</u>	<u>3,794,166</u>	77.0%
Net	<u>\$ -</u>	<u>(7,166,778)</u>	<u>\$ 7,166,778</u>	
* Full year actuarial claims liability recorded in October.				
<b>Fund 5020 (Construction Management)</b>				
Revenues	\$ 4,188,993	802,846	\$ 3,386,147	19.2%
Expenses				
Salaries/Benefits	3,393,336	730,652	2,662,684	
Operating	795,657	183,466	612,191	
Subtotal Expenses	<u>4,188,993</u>	<u>914,118</u>	<u>3,274,875</u>	21.8%
Net	<u>\$ -</u>	<u>\$ (111,272)</u>	<u>\$ 111,272</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of December 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<b>% of Budget Utilized</b>
<b>Enterprise Funds</b>				
<b>Fund 4005 (Orlando Stadium Operations)</b>				
Revenues	\$ 6,057,025	3,196,392	\$ 2,860,633	52.8%
Expenses				
Salaries/Benefits	1,646,053	725,767	920,286	
Operating	4,410,972	1,579,738	2,831,234	
Subtotal Expenses	<u>6,057,025</u>	<u>2,305,505</u>	<u>3,751,520</u>	38.1%
Net	<u>\$ -</u>	<u>\$ 890,887</u>	<u>\$ (890,887)</u>	
<b>Fund 4130 (Centroplex Garages)</b>				
Revenues	\$ 3,310,180	1,591,994	\$ 1,718,186	48.1%
Expenses				
Salaries/Benefits	222,283	22,156	200,127	
Operating	3,087,897	37,259	3,050,638	
Subtotal Expenses	<u>3,310,180</u>	<u>59,415</u>	<u>3,250,765</u>	1.8%
Net	<u>\$ -</u>	<u>\$ 1,532,579</u>	<u>\$ (1,532,579)</u>	