

FUND STATUS

FY 2014/2015

As of December 31



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

Monthly Report Note

While the month of December 2014 has been closed to new purchases, there are still some accounting entries being processed that relate to year end accruals from the previous Fiscal Year (FY2013/14). These entries can occur throughout the external audit process which usually concludes around early spring. Also, due to that audit process, the remaining budget associated with multi-year projects has not been allocated in the new fiscal year. As such, Enterprise and Capital Funds may have additional budget that is not represented on their tables and graphs.

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 include expenses that have occurred during the current month. 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. The “Target” percentage assumes the budget is spent in equal monthly allotments. For budget monitoring purposes, the percentage spent to date should be less than the target amount.

Percentage of Budget Spent

This graph compares current spending patterns with that of previous years. The “Baseline” plot assumes spending will occur in equal amounts each month (1/12th or 8.3%). Actual spending patterns are presented for the prior two fiscal years and the current year. Finally, a projection is made for the remaining months of the current year based on the average spent during the same period in the previous two years. As a budget monitoring tool, in most instances this graph should reflect consistent spending patterns and ideally the “Projected” line should be below both prior year actuals and the “Baseline”.

Actual Expenses by Month

The purpose of this graph is to also compare current spending patterns with previous years. Trends in monthly spending patterns will be evident.

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 into twelve allotments. 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 should be above \$0. *(Please note that the budget allotment does use prior spending patterns. As a result, there may be some Departments where this line is below \$0, even though current year expenditures are within budget.)*

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Enterprise Funds

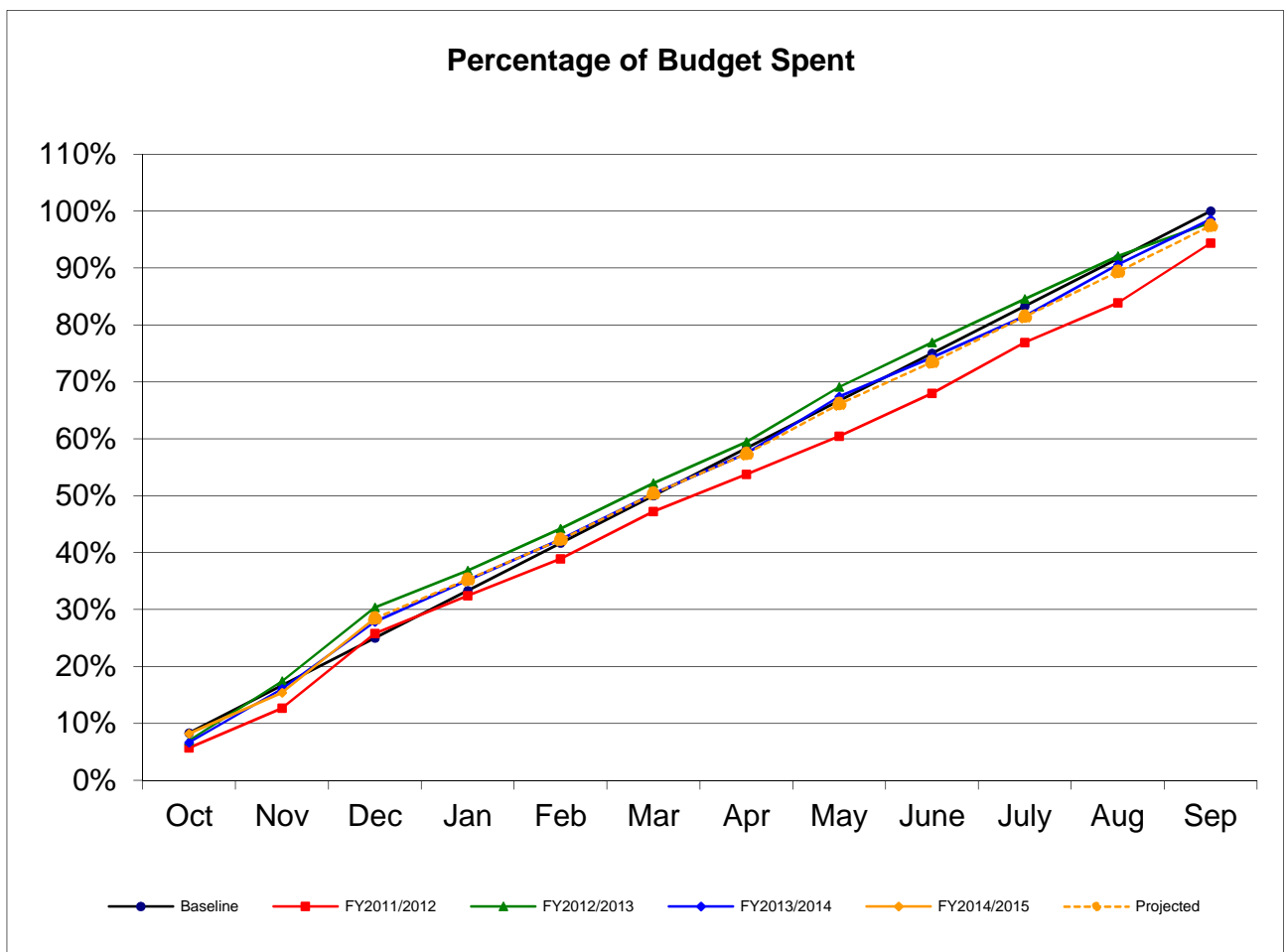
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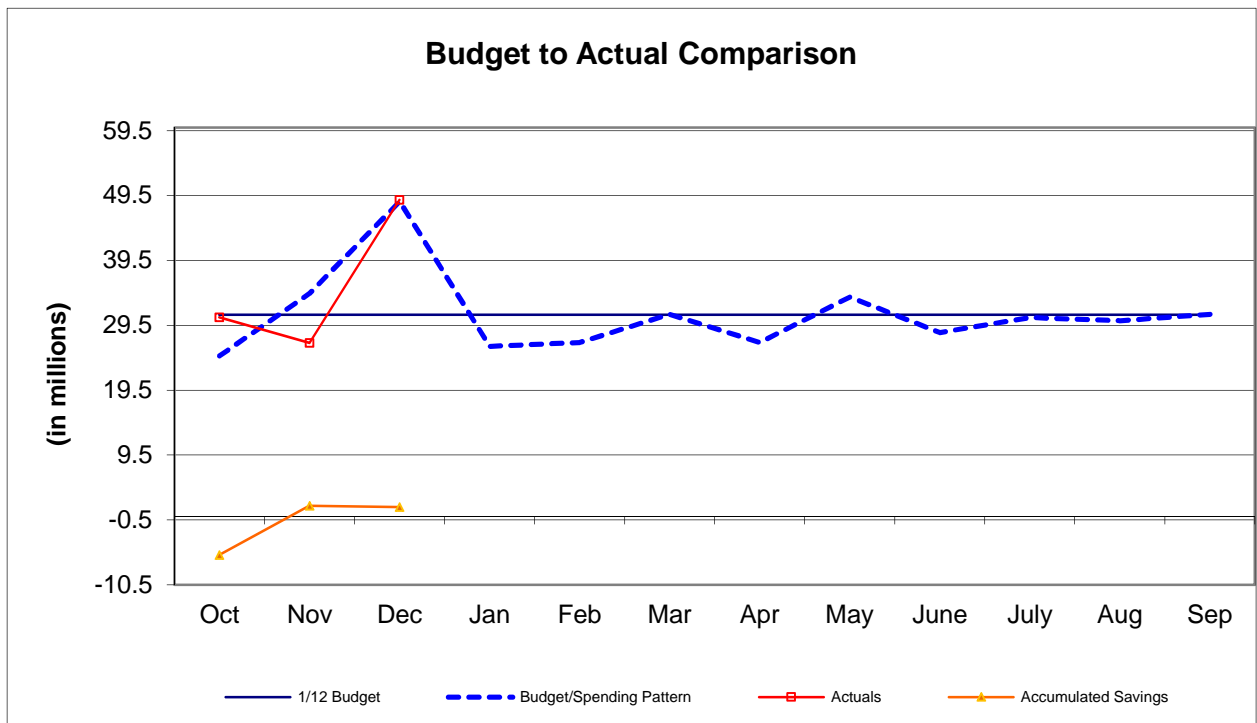
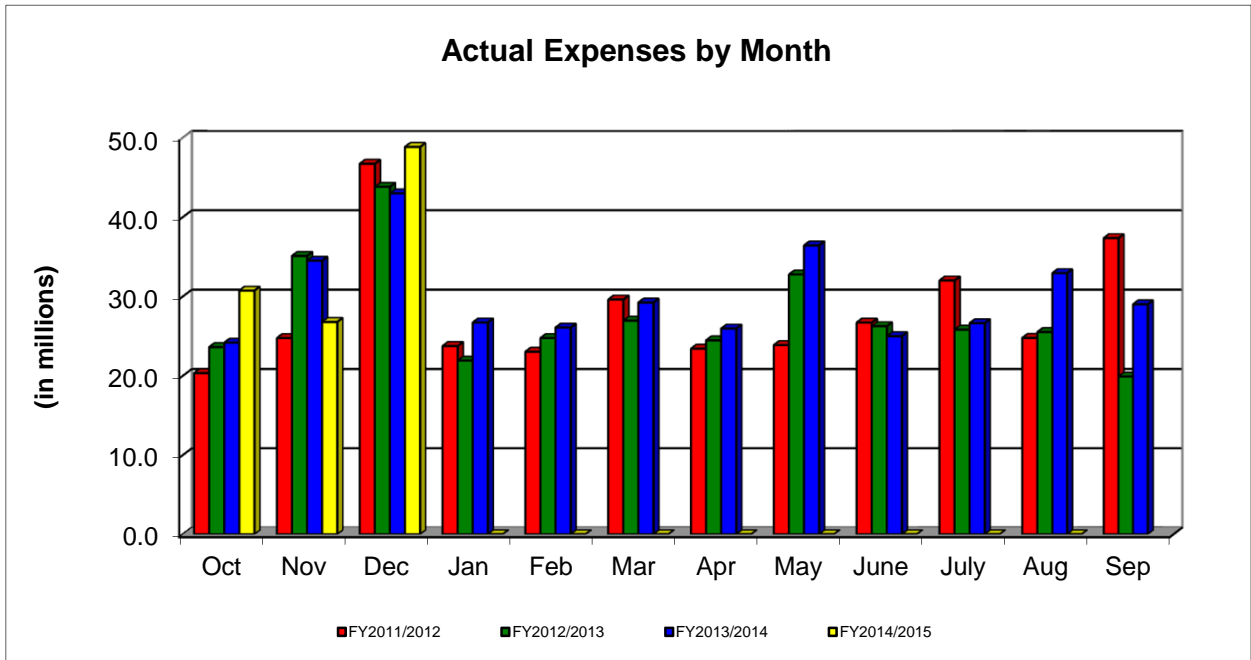
General Fund

Budget Status as of December 31, 2014

Current Approved Budget			\$ 373,462,700	
Expenses:				
Year to Date (Prior Month)	\$	57,508,426	15.40%	
Current Month		<u>48,831,542</u>	13.08%	
Total Expenses to Date (Target = 25.00%)			106,339,969	28.47%
Unexpended Balance			<u>\$ 267,122,731</u>	71.53%



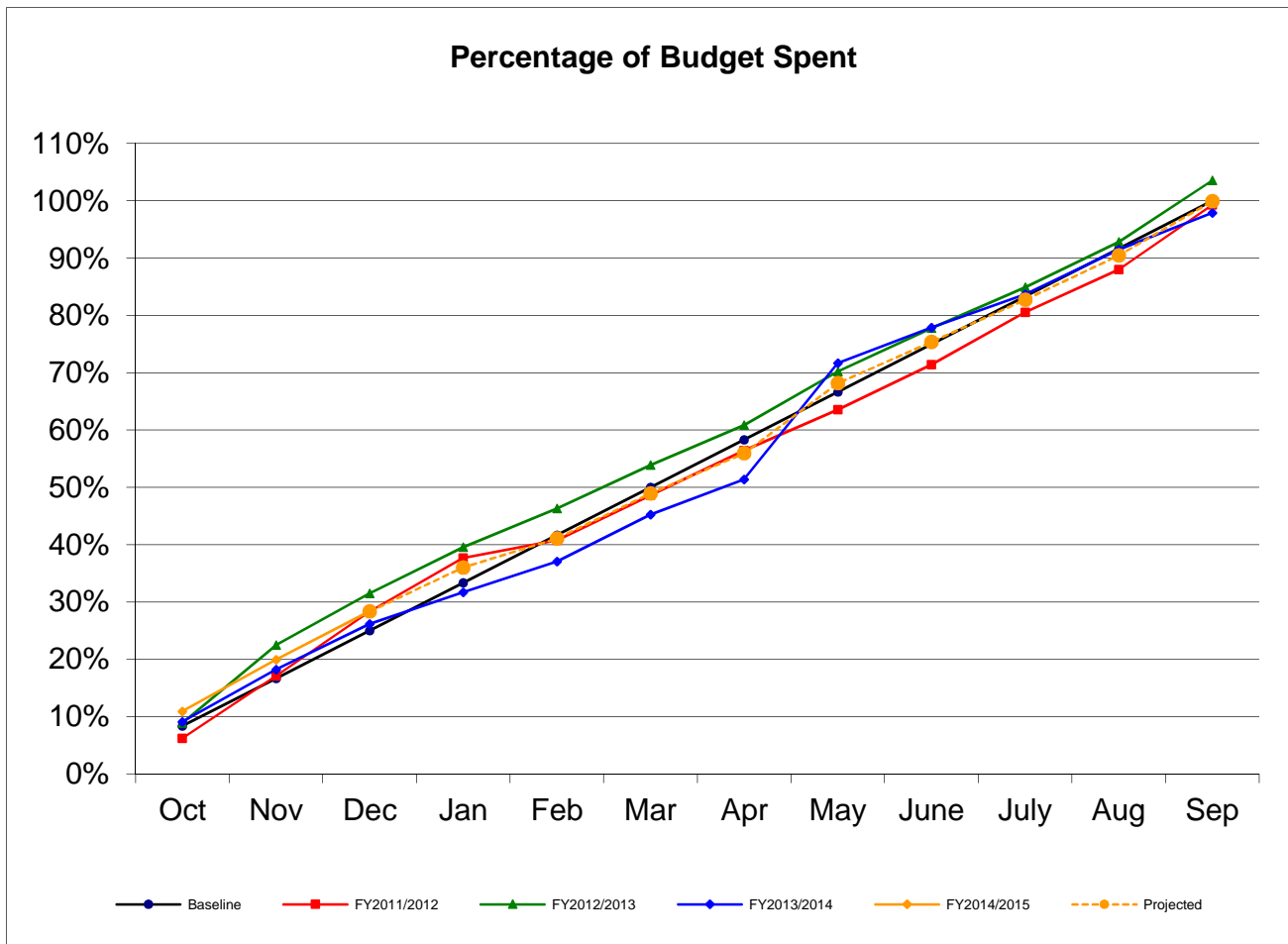
General Fund



Business and Financial Services

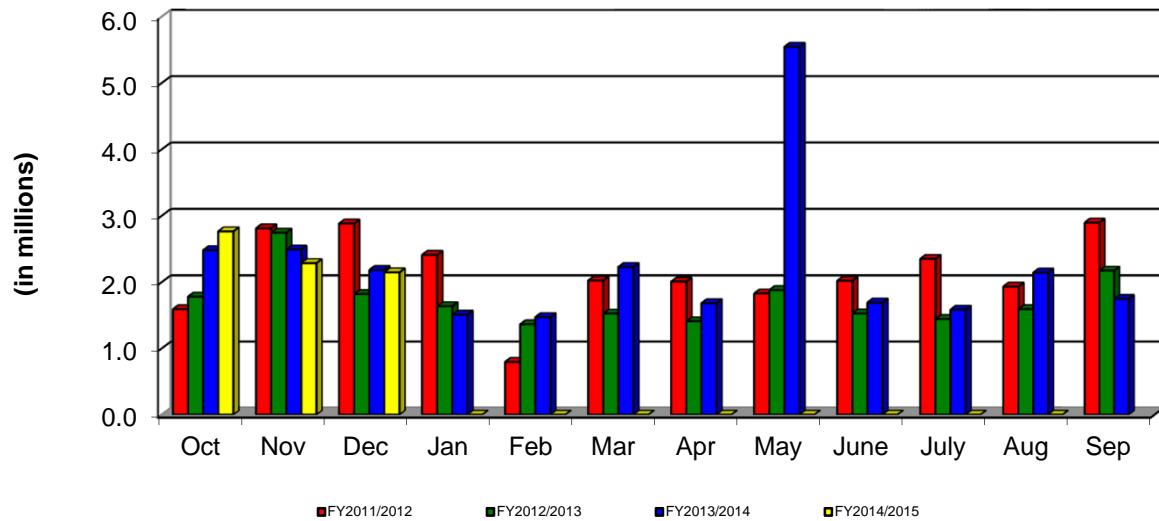
Budget Status as of December 31, 2014

Current Approved Budget		\$	25,374,110	
Expenses:				
Year to Date (Prior Month)	\$	5,052,367	19.91%	
Current Month		<u>2,147,729</u>	8.46%	
Total Expenses to Date (Target = 25.00%)			7,200,096	28.38%
Unexpended Balance			<u>18,174,014</u>	71.62%

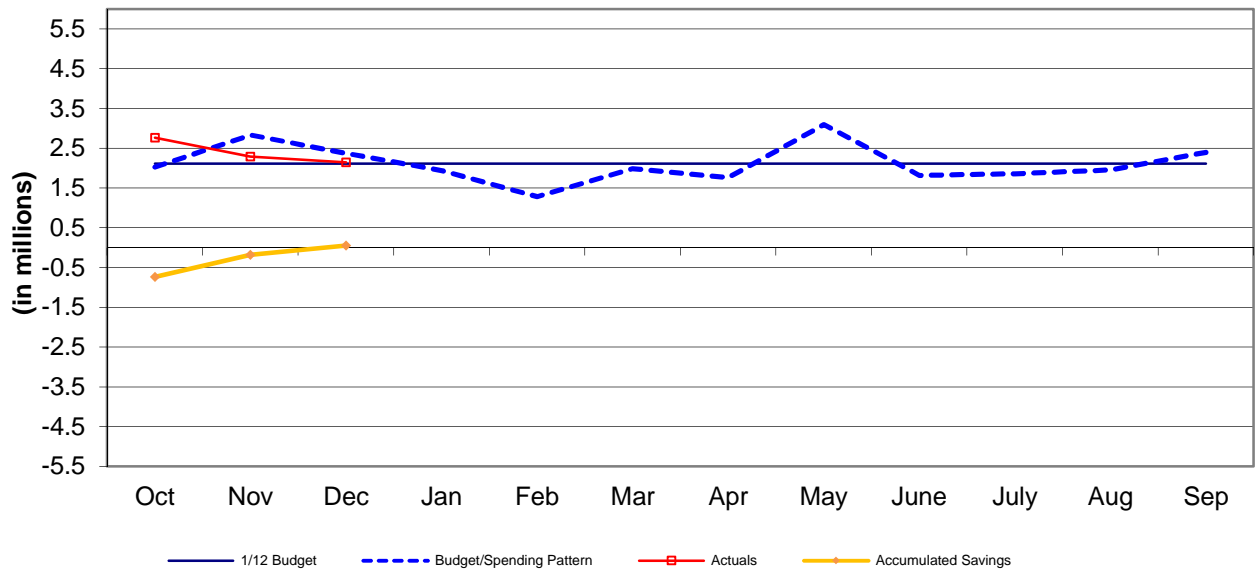


Business and Financial Services

Actual Expenses by Month



Budget to Actual Comparison

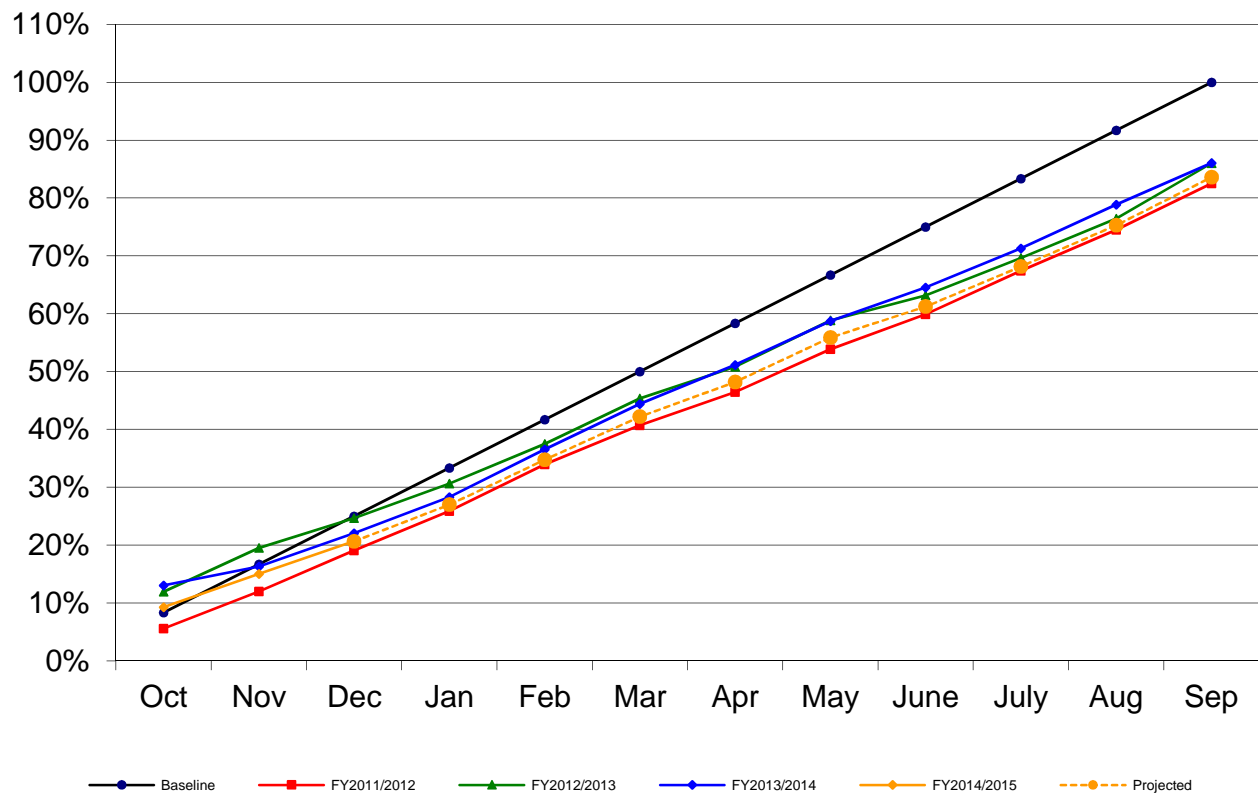


Economic Development

Budget Status as of December 31, 2014

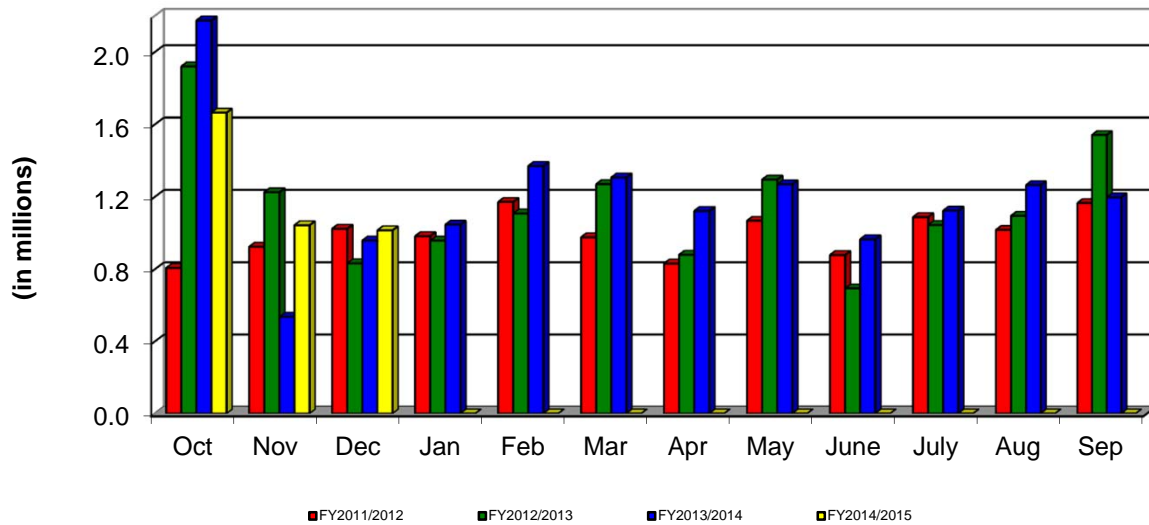
Current Approved Budget		\$	18,001,425	
Expenses:				
Year to Date (Prior Month)	\$	2,707,238	15.04%	
Current Month		<u>1,014,674</u>	5.64%	
Total Expenses to Date (Target = 25.00%)			3,721,912	20.68%
Unexpended Balance			<u><u>14,279,513</u></u>	79.32%

Percentage of Budget Spent

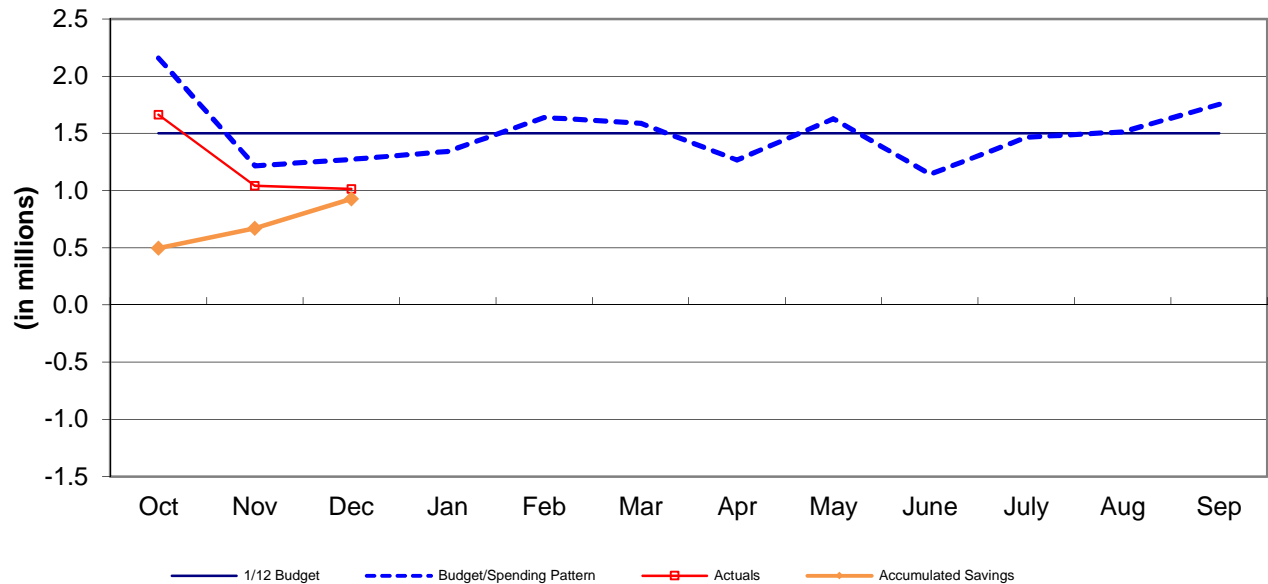


Economic Development

Actual Expenses by Month



Budget to Actual Comparison

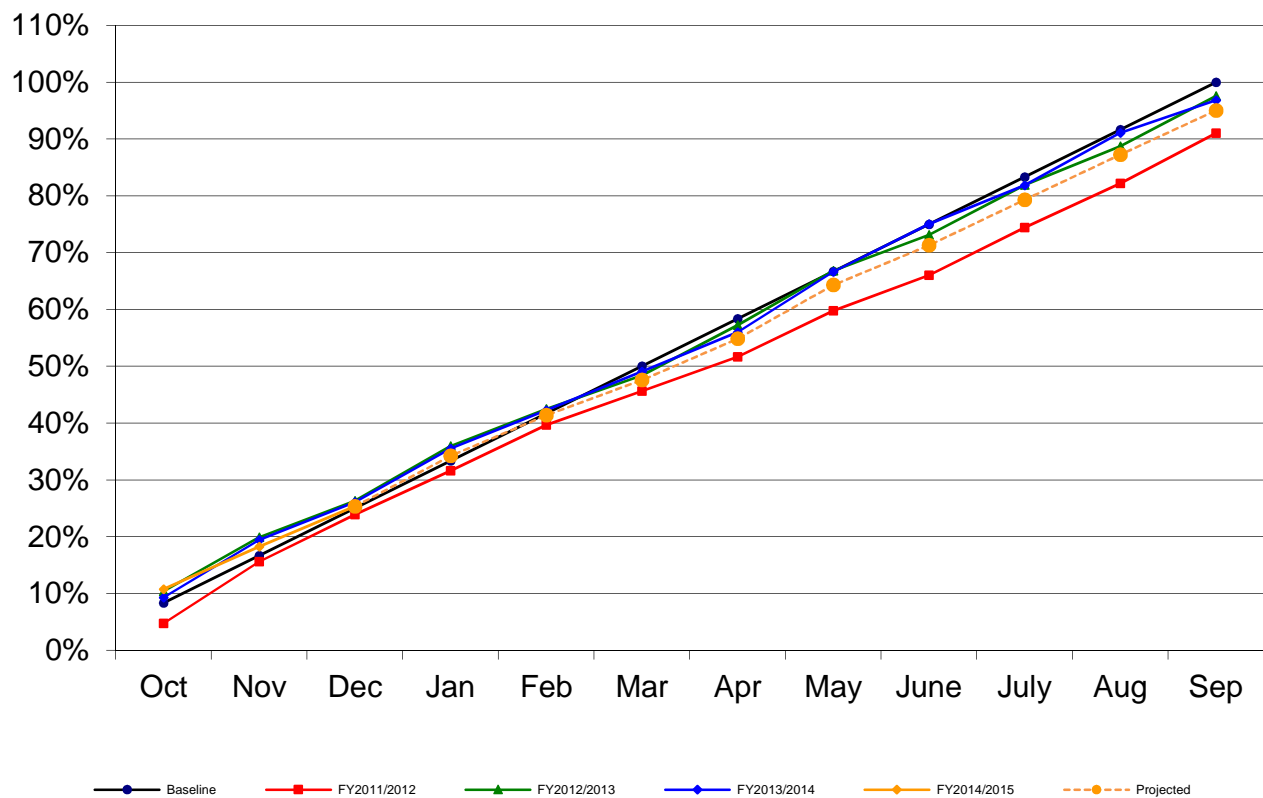


Executive Offices

Budget Status as of December 31, 2014

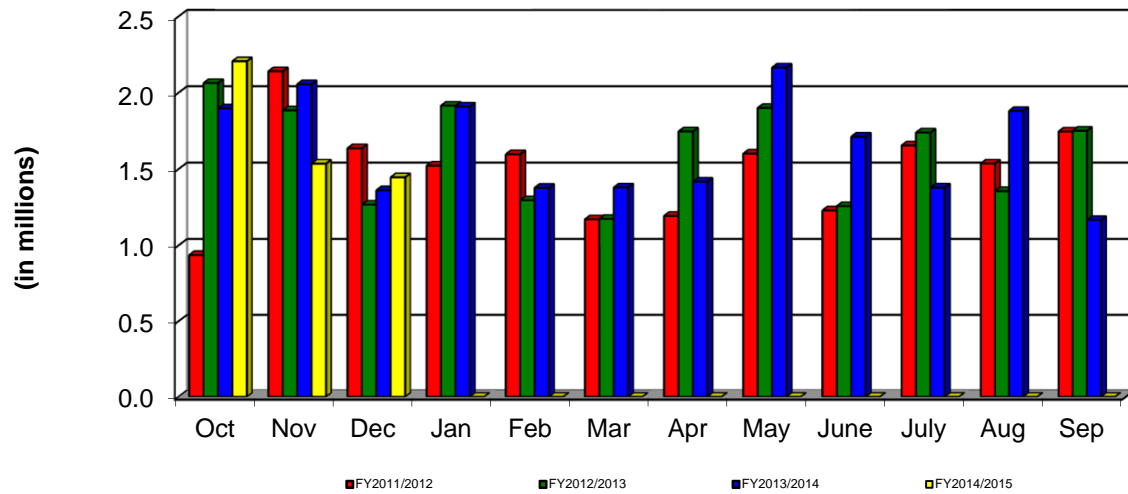
Current Approved Budget		\$	20,466,655	
Expenses:				
Year to Date (Prior Month)	\$	3,741,610	18.28%	
Current Month		<u>1,445,981</u>	7.07%	
Total Expenses to Date (Target=25.00%)			5,187,591	25.35%
Unexpended Balance			<u>15,279,064</u>	74.65%

Percentage of Budget Spent

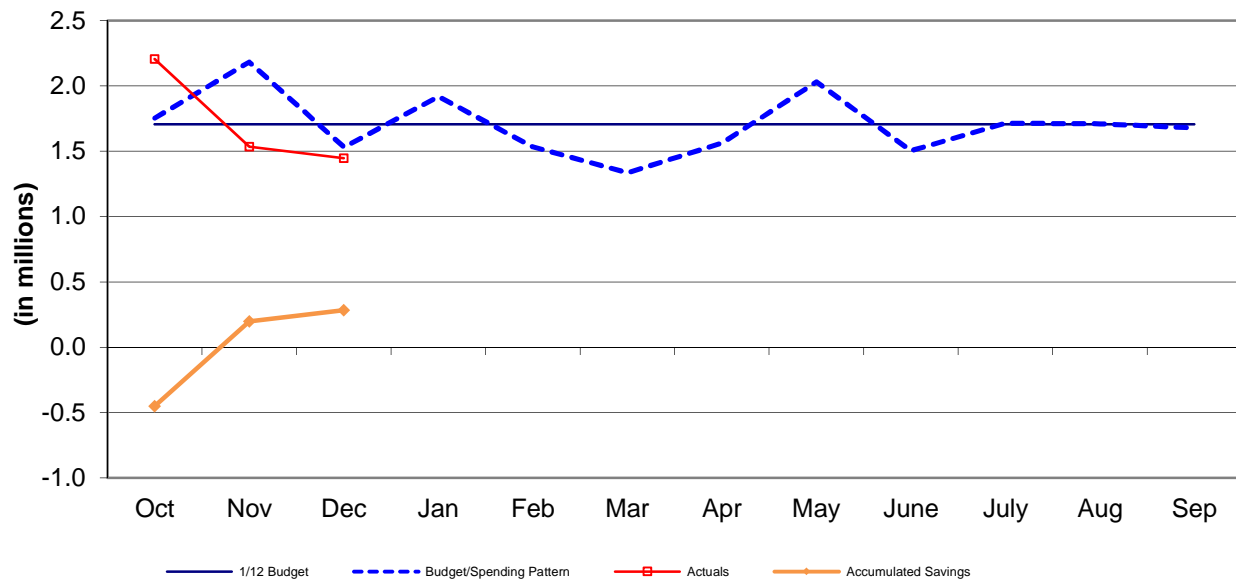


Executive Offices

Actual Expenses by Month



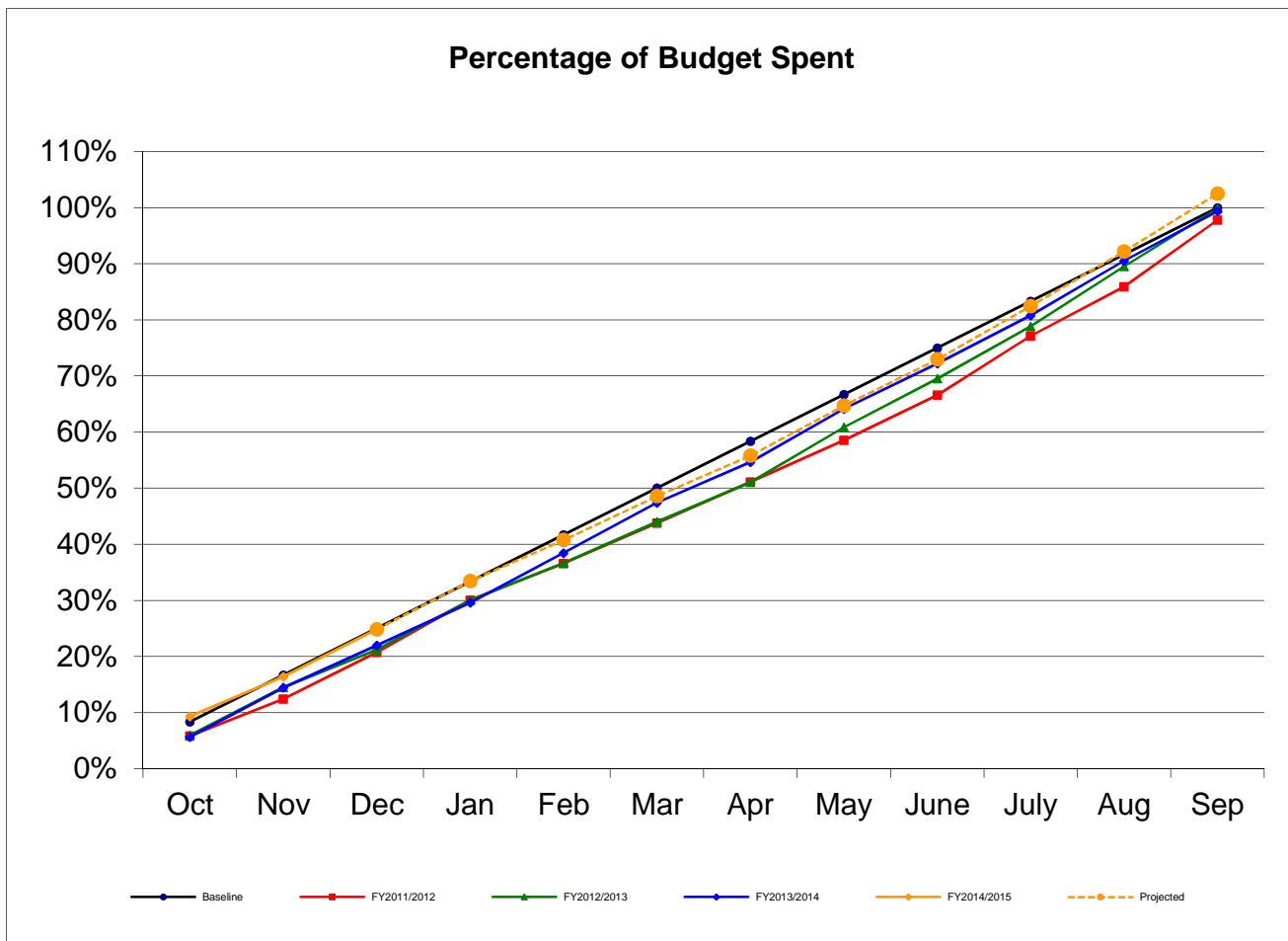
Budget to Actual Comparison



Families, Parks and Recreation Department

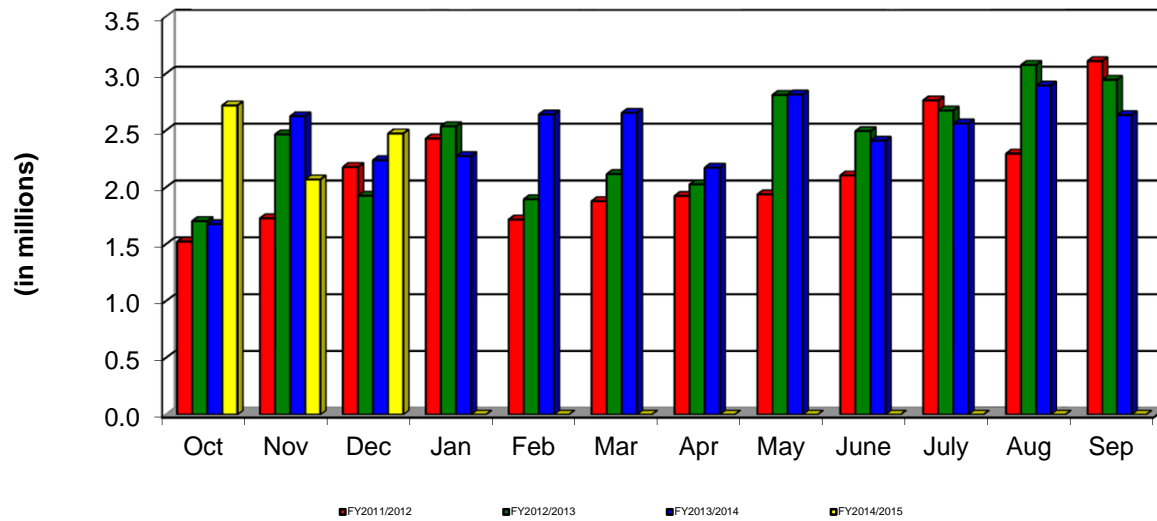
Budget Status as of December 31, 2014

Current Approved Budget			\$ 29,213,541	
Expenses:				
Year to Date (Prior Month)	\$	4,789,333	16.39%	
Current Month		<u>2,473,255</u>	8.47%	
Total Expenses to Date (Target = 25.00%)			7,262,587	24.86%
Unexpended Balance			<u>\$ 21,950,954</u>	75.14%

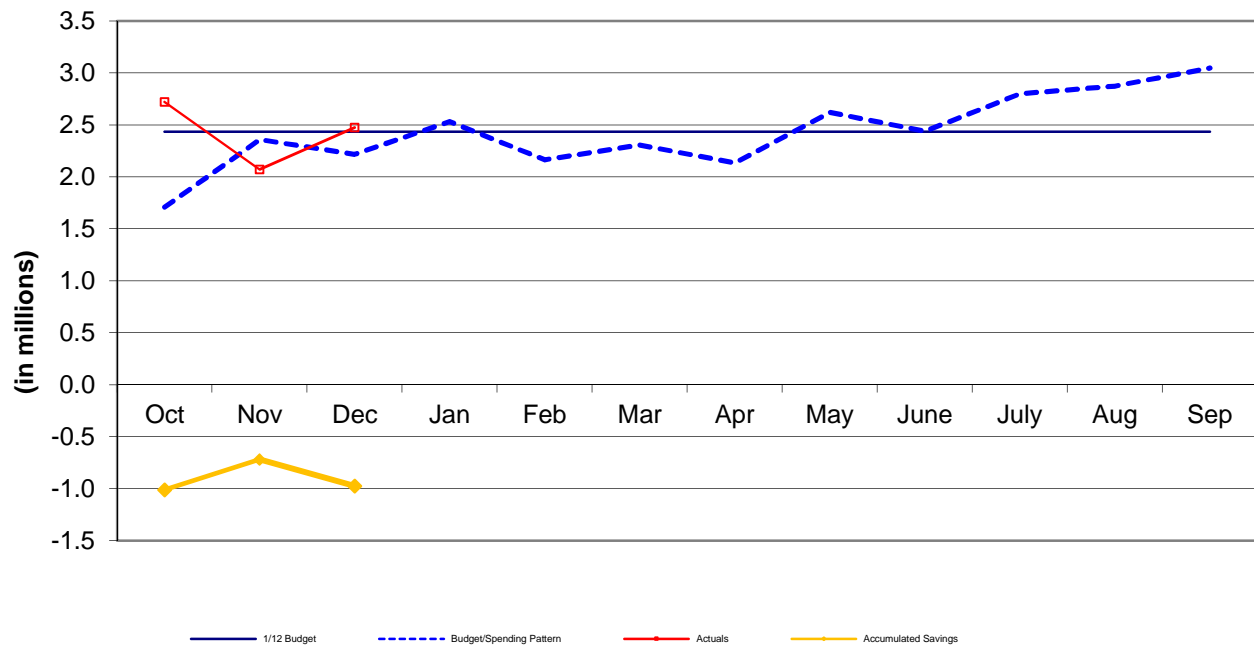


Families, Parks and Recreation Department

Actual Expenses by Month



Budget to Actual Comparison

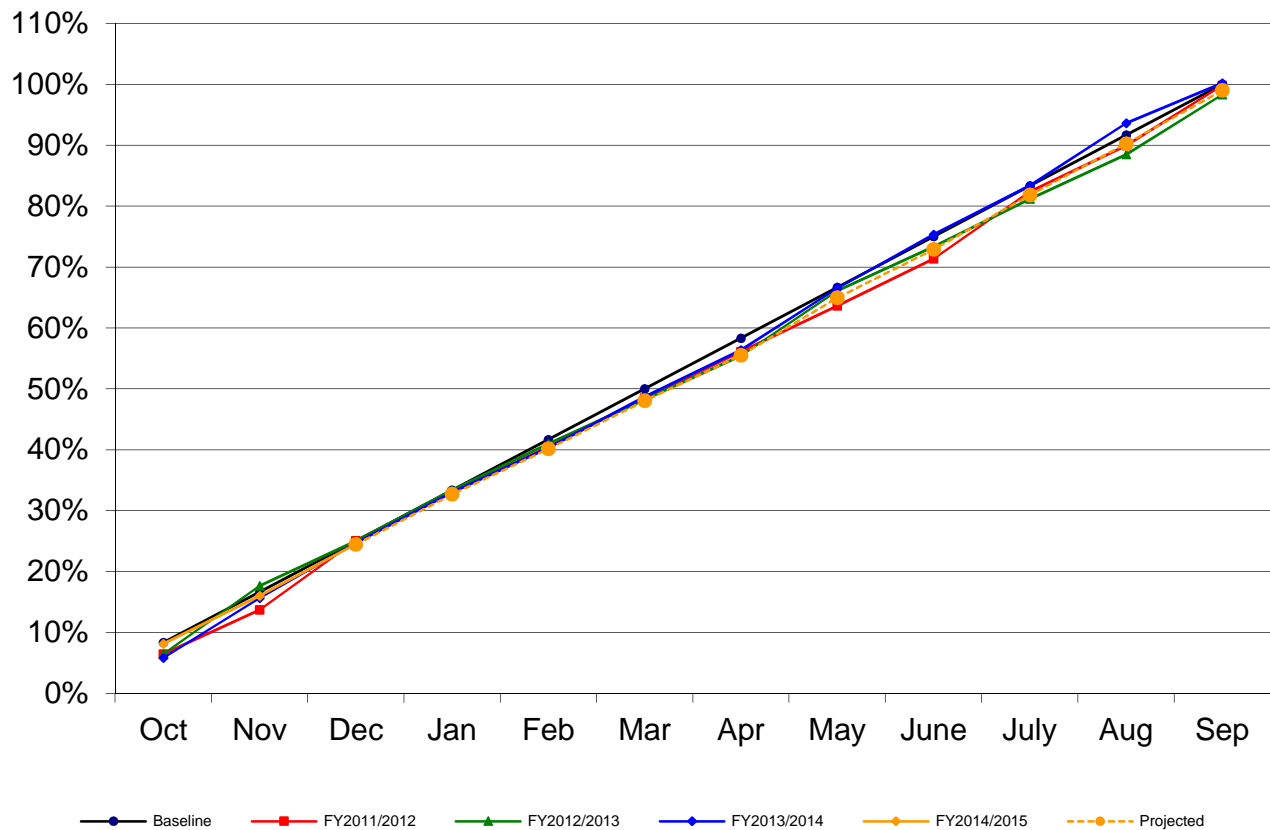


Fire Department

Budget Status as of December 31, 2014

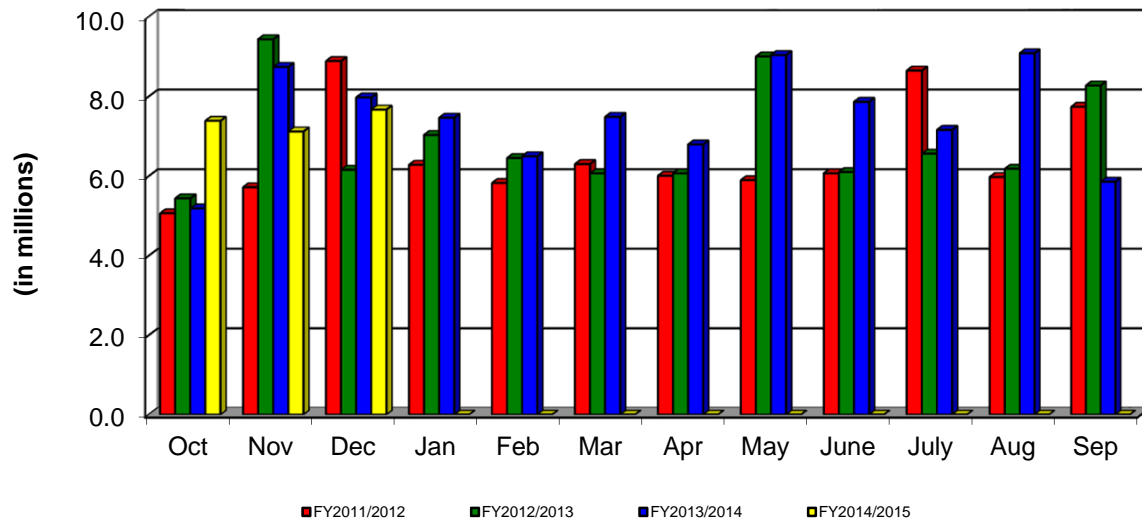
Current Approved Budget		\$	90,639,434	
Expenses:				
Year to Date (Prior Month)	\$	14,502,093	16.00%	
Current Month		<u>7,667,486</u>	8.46%	
Total Expenses to Date (Target = 25.00%)			22,169,580	24.46%
Unexpended Balance			<u><u>68,469,854</u></u>	75.54%

Percentage of Budget Spent

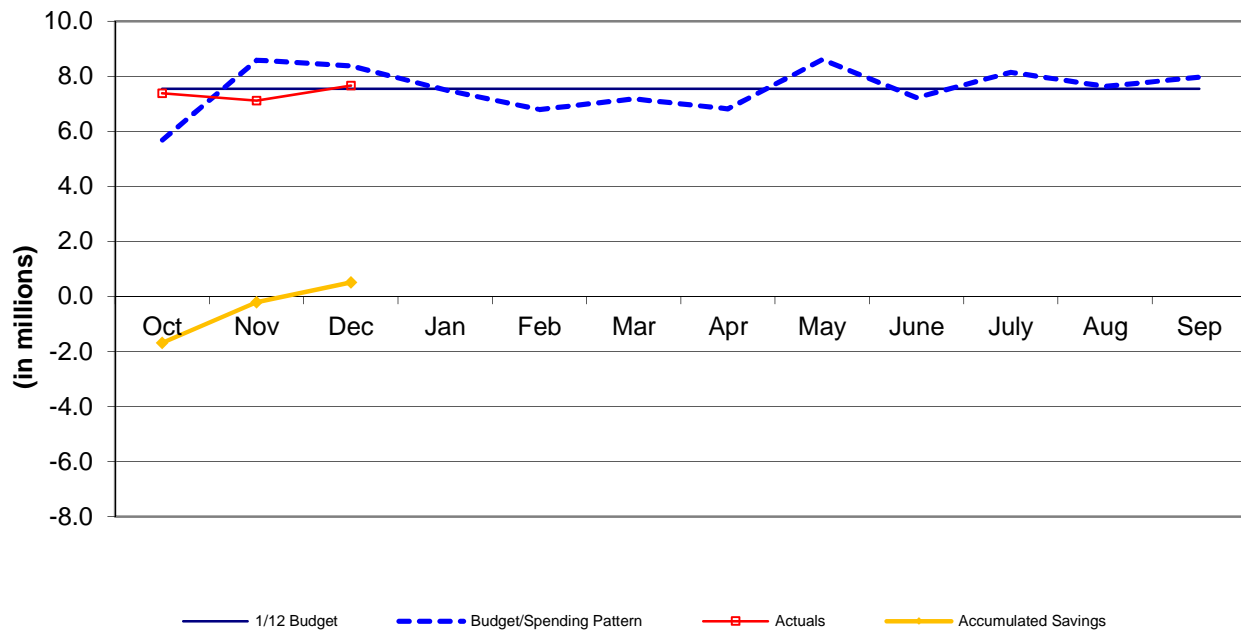


Fire Department

Actual Expenses by Month



Budget to Actual Comparison



Housing & Community Development

Budget Status as of December 31, 2014

Current Approved Budget \$ 460,300

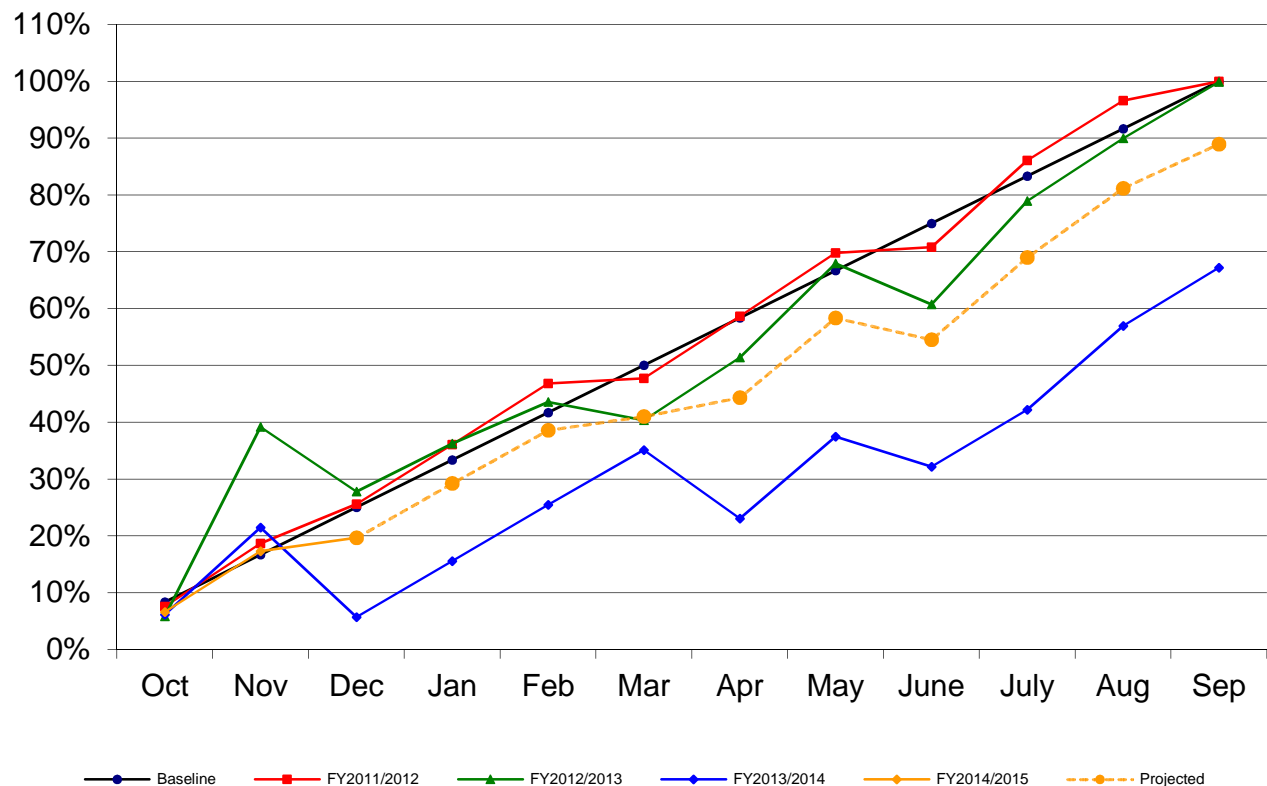
Expenses:

Year to Date (Prior Month)	\$ 79,728	17.32%
Current Month	<u>10,695</u>	2.32%

Total Expenses to Date (Target = 25.00%) 90,424 19.64%

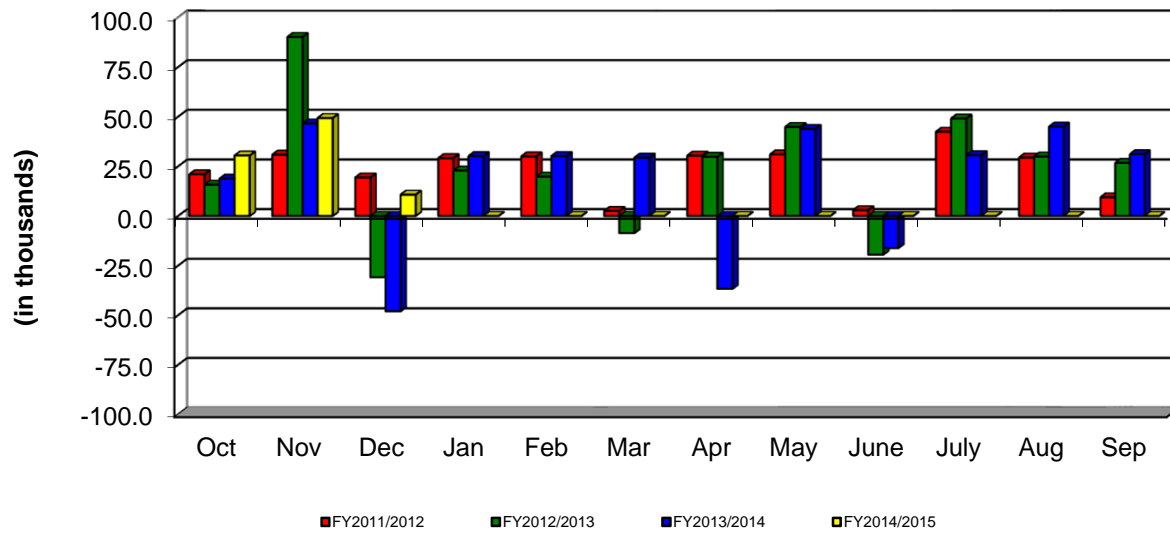
Unexpended Balance 369,876 80.36%

Percentage of Budget Spent

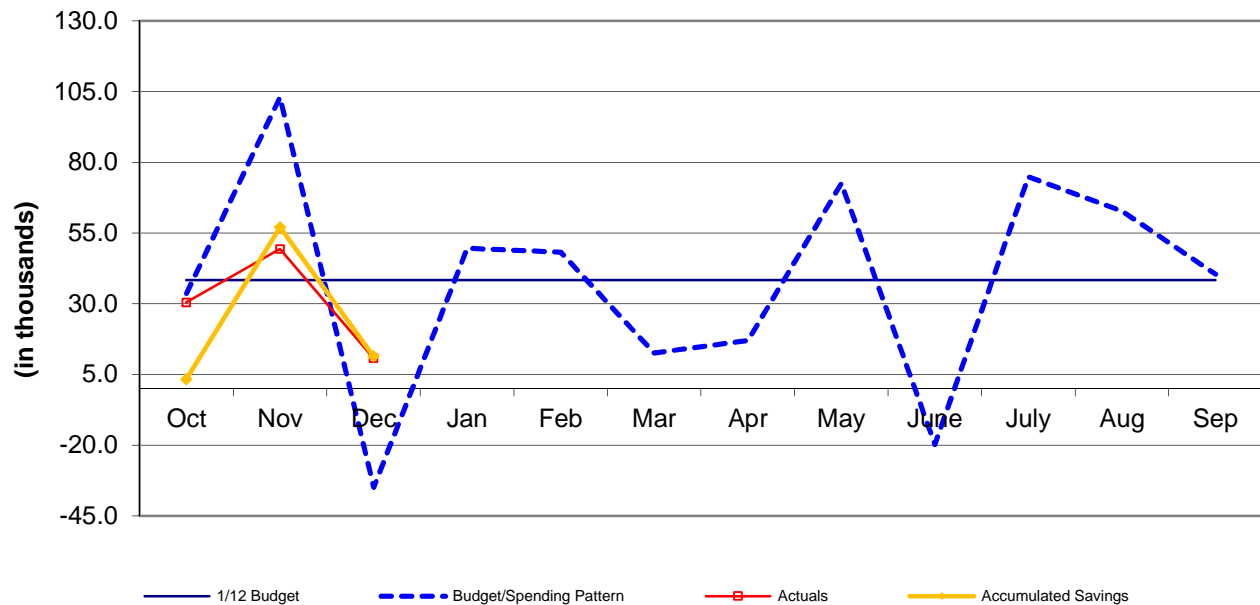


Housing & Community Development

Actual Expenses by Month



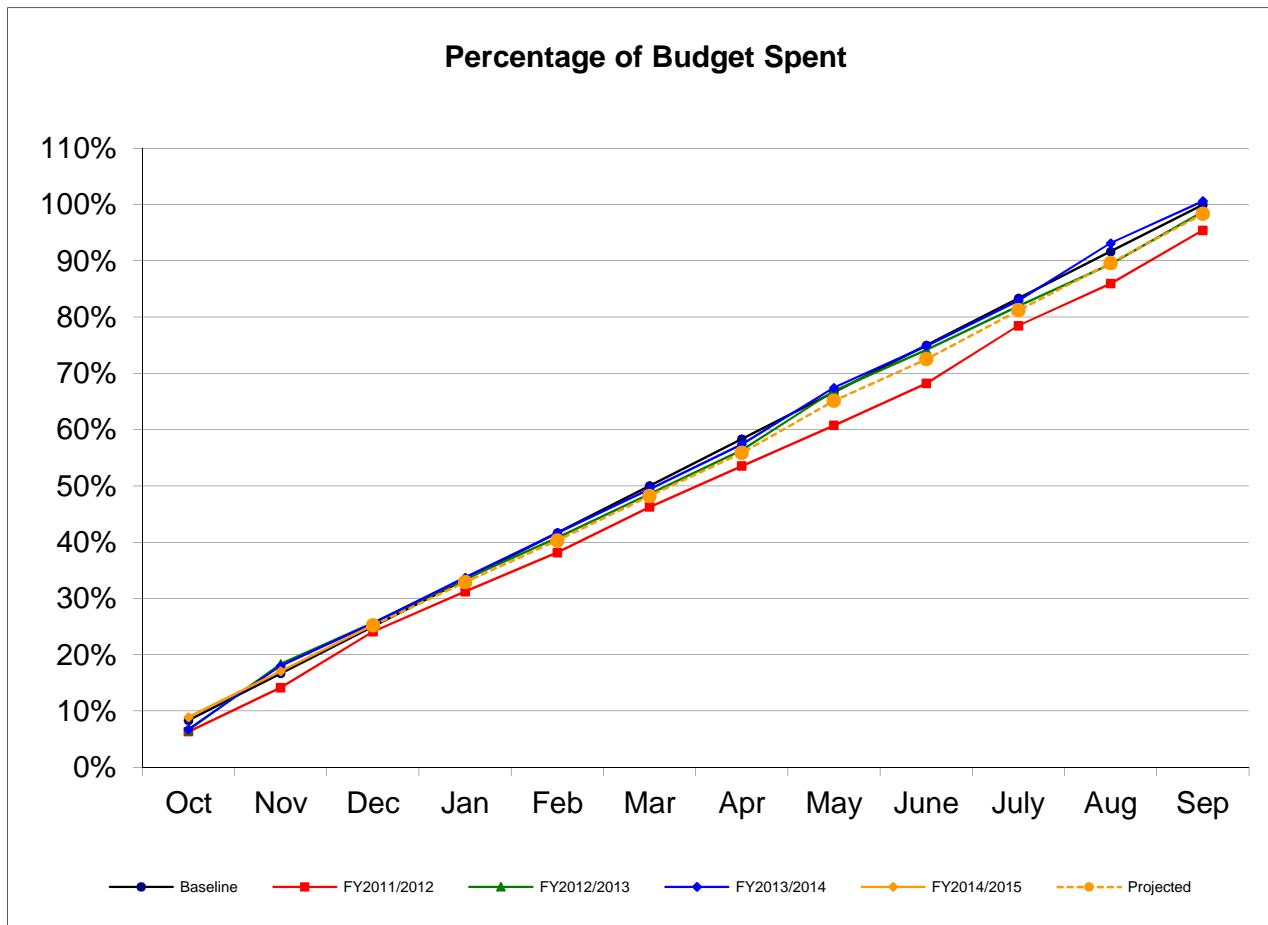
Budget to Actual Comparison



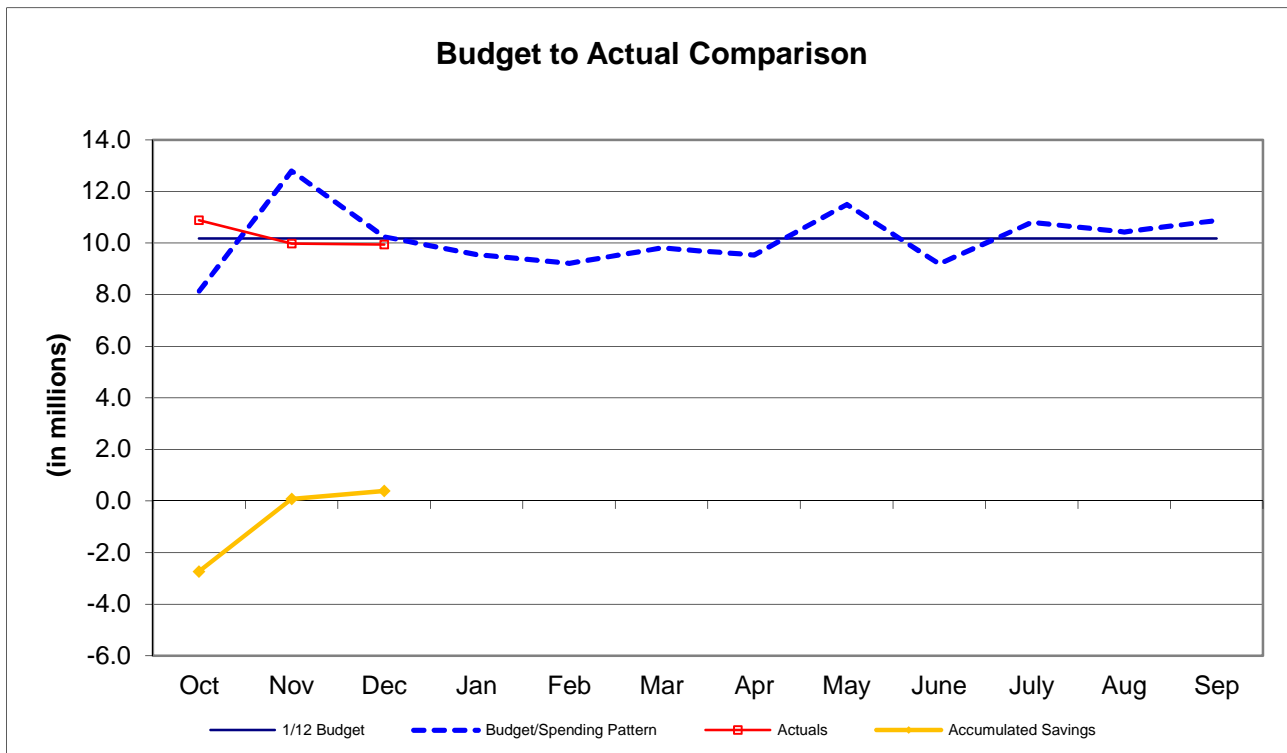
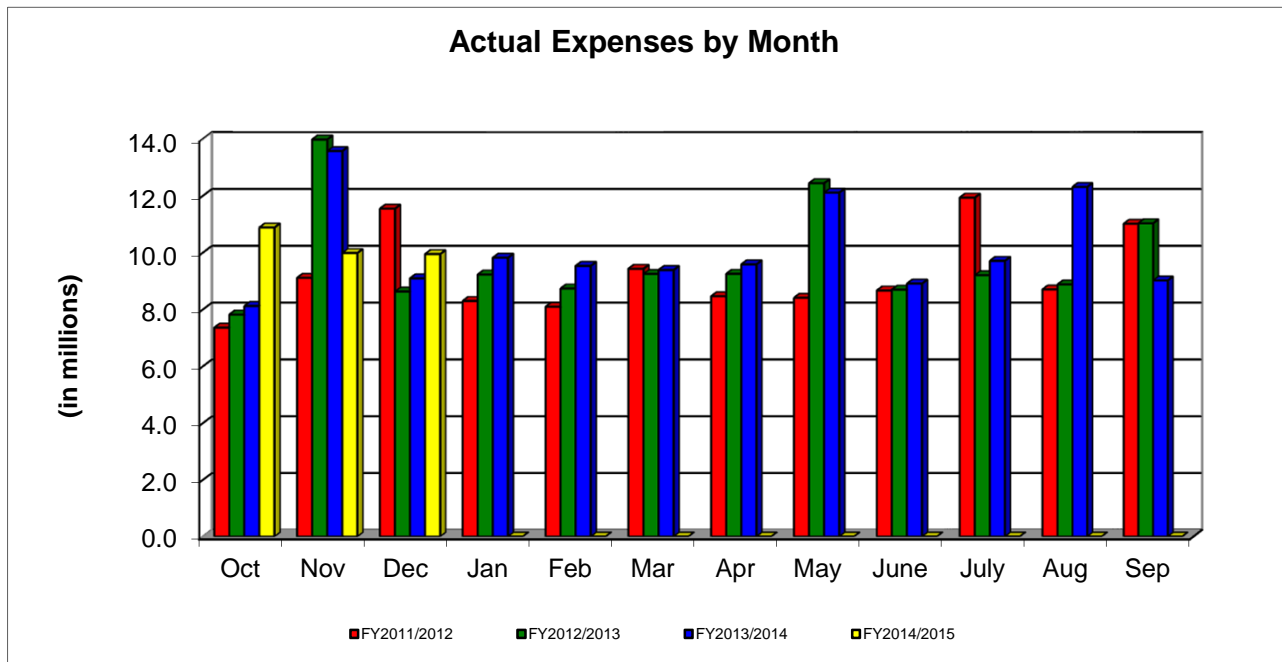
Police Department

Budget Status as of December 31, 2014

Current Approved Budget		\$	122,139,289	
Expenses:				
Year to Date (Prior Month)	\$	20,864,308	17.08%	
Current Month		<u>9,944,871</u>	8.14%	
Total Expenses to Date (Target = 25.00%)			30,809,179	25.22%
Unexpended Balance		<u>\$</u>	<u>91,330,110</u>	74.78%



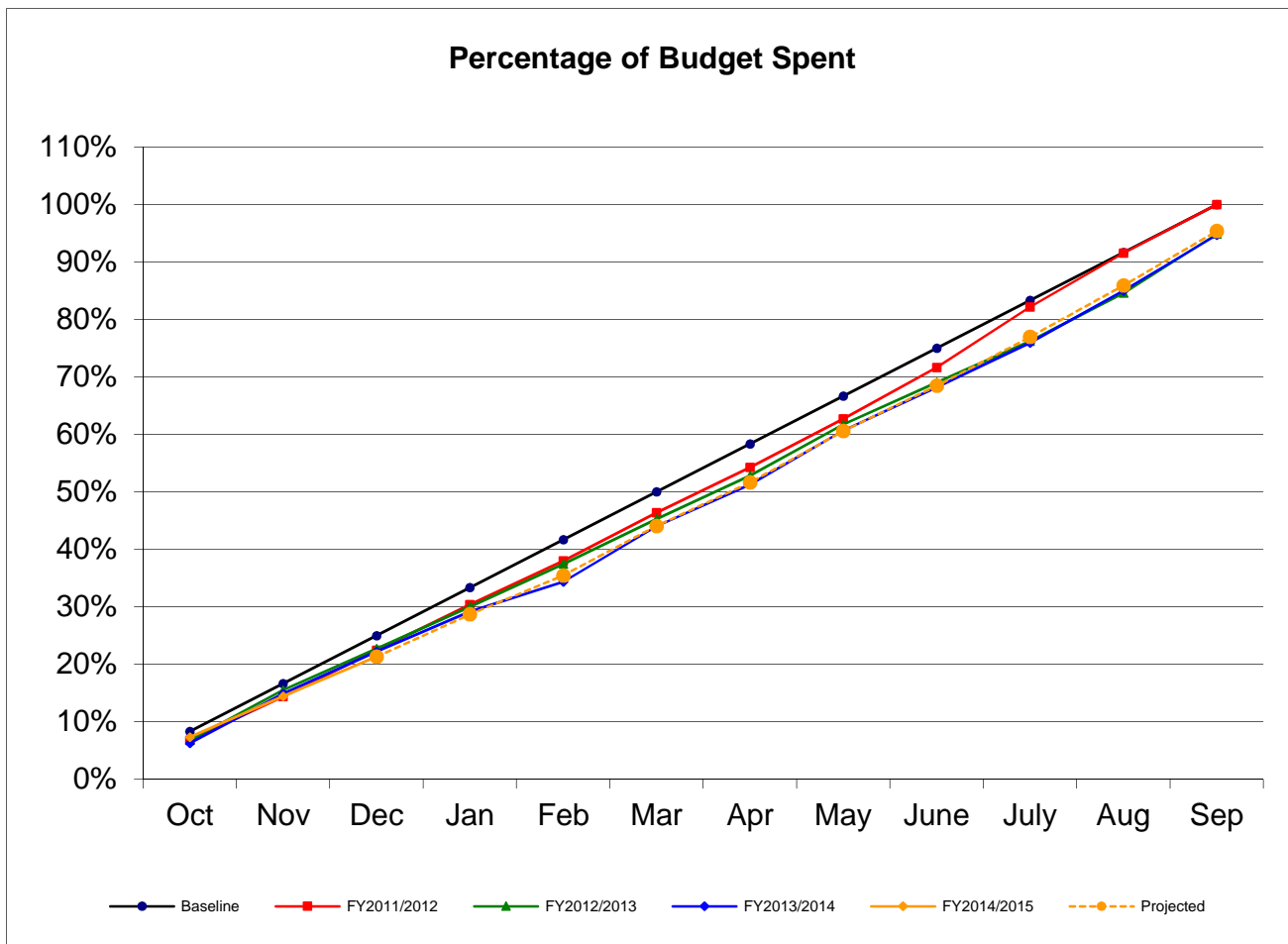
Police Department



Public Works Department

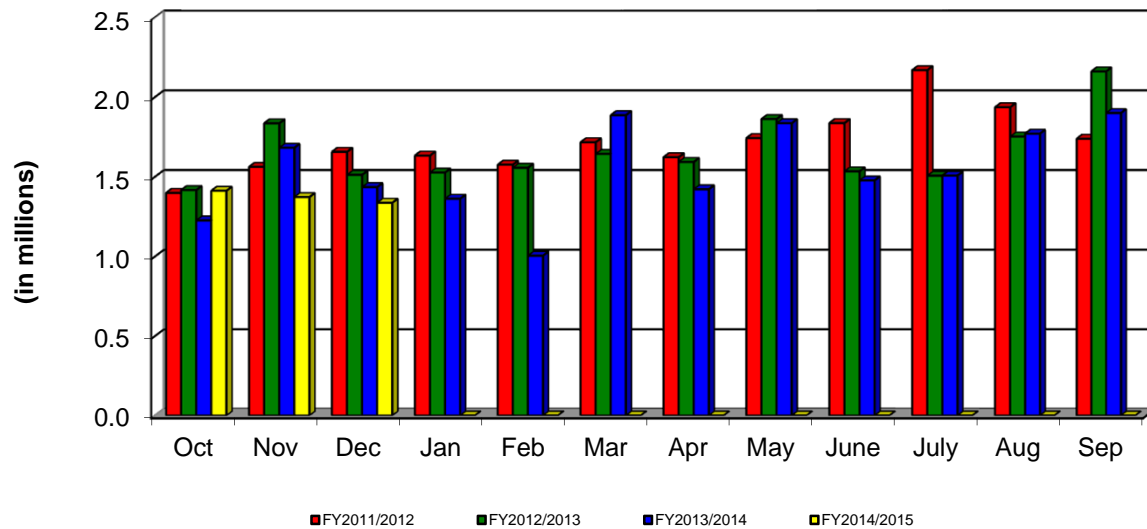
Budget Status as of December 31, 2014

Current Approved Budget			\$ 19,318,911	
Expenses:				
Year to Date (Prior Month)	\$	2,785,848	14.42%	
Current Month		<u>1,337,383</u>	6.92%	
Total Expenses to Date (Target = 25.00%)			4,123,231	21.34%
Unexpended Balance			<u>\$ 15,195,680</u>	78.66%

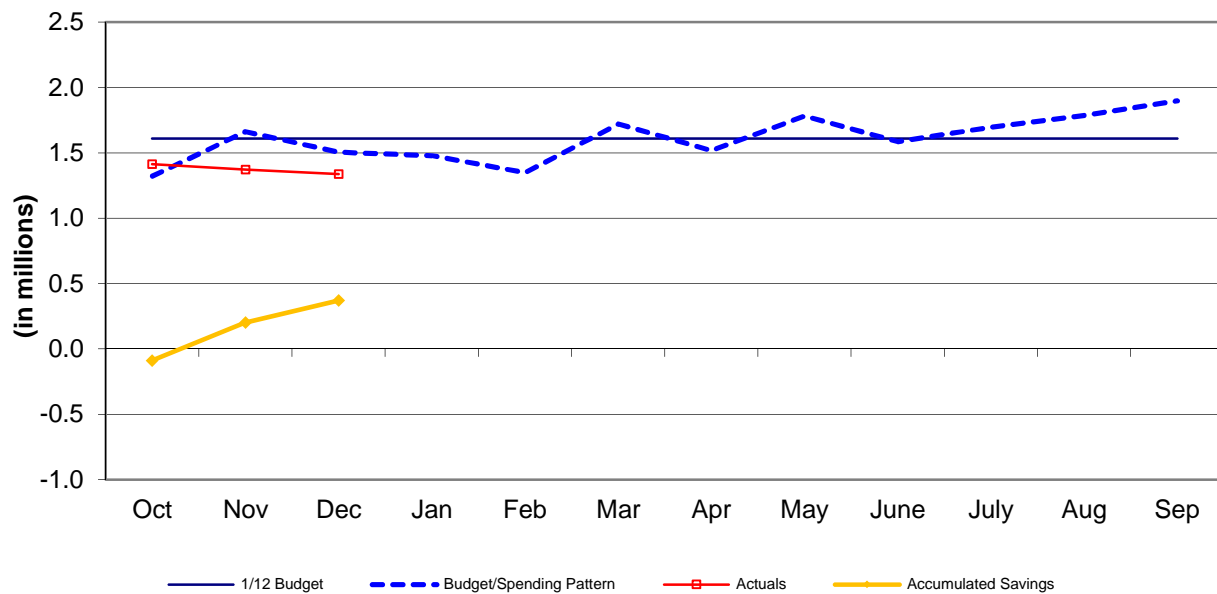


Public Works Department

Actual Expenses by Month



Budget to Actual Comparison



General Fund Revenues Narrative
As of December 31, 2014

Operating Revenues Overview

The City of Orlando's Operating Revenue budget totals \$330M for Fiscal Year 2014/15. Through December, the City brought in \$135.2M which represents 40.96% of the \$330M Revised Budget.

Property Taxes

The Property Tax revenue budget rose between Fiscal Years 2013/14 and 2014/15 to a total of \$128.2M due to rising housing market values and an increase in the City's millage rate. Property Tax revenue collection began in November and approximately 69.79% of revenue has been received at the end of December. The monthly revenue amount will increase as both businesses and citizens continue to make their property tax payments.

Charges for Services

Charges for Services predominantly include Cost Allocation Plan revenues as well as Public Safety Fees. Approximately 25.32% of these revenues have been collected so far. This is a slight increase in the percent of budget collected in comparison to the 24.65% that was received in December of 2013/14.

Fines and Forfeitures

\$403K of the \$2.3 budget has been collected after the third month of the Fiscal Year. The majority of the budget (\$1.75M) is from Red Light Camera citations. Legislation requires a portion of this revenue to be diverted to the State. However, the legislation also allows the City to install devices on State roads, which see higher traffic volumes. The Orange County Clerk of Courts is responsible for sending the City all funds due once the State portion has been deducted.

Franchise Fees

The amount collected this month was roughly \$7.7M which is approximately 25.34% of the annual budget. Although the percent collected is higher than the monthly benchmark of 25.00%, it is lower than the 26.21% that was received after December 2013/14.

Intergovernmental Revenue

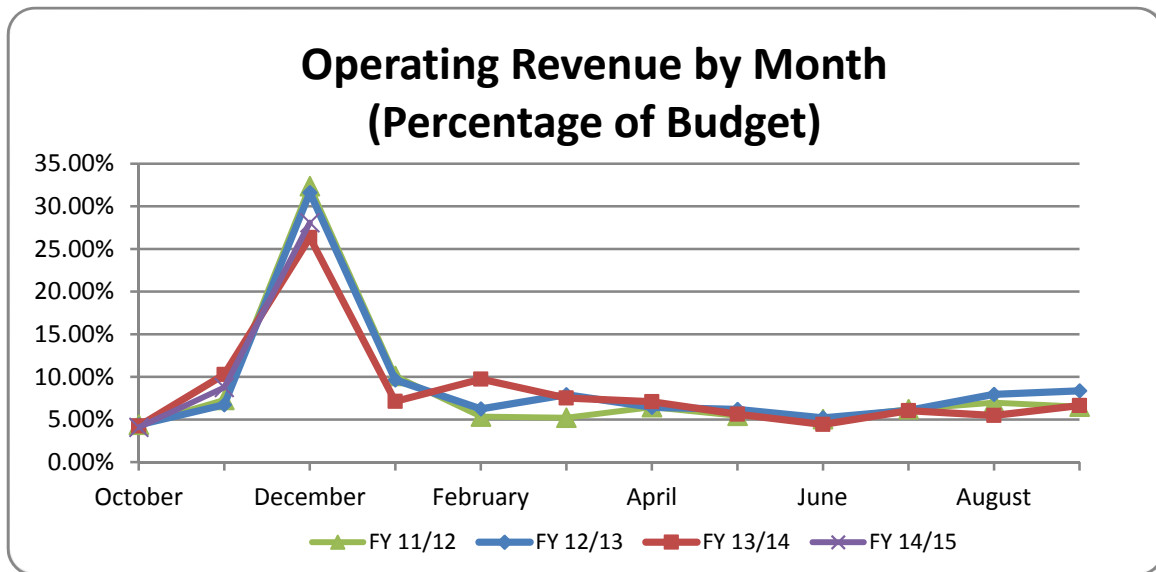
Intergovernmental Revenue includes dividends paid out monthly to the City from OUC, Grant Revenues and State Revenue Sharing. The \$16M collected represents 24.38% of the \$65.8M revenue budget.

Licenses and Permits

Local Business Taxes are at 15.40% of budget and a total of 46.13% of Permits Fees have been collected, totaling \$2.5M in revenue.

Sales and Use Taxes

Through December, 17.51% of the \$57.1M budget has been collected for this revenue group. The City's portion of State Sales Tax totals \$8.8M for November which is 23.59% of the total budget. In FY2013/14 at this time the city had collected 23.26% of the total budget.



Budget to Actual Comparison - General Fund Revenues

as of December 31, 2014

Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 25.00%	FY13/14 % of Budget
Operating Revenues					
Property Taxes (1)					
Real And Personal Property	128,171,120	89,447,441	38,723,679	69.79%	71.70%
Property Taxes	128,171,120	89,447,441	38,723,679	69.79%	71.70%
Charges for Services					
User Charges and Fees	30,503,900	7,403,413	23,100,487	24.27%	25.64%
Fire Related Fees	511,893	307,883	204,010	60.15%	17.16%
Police Related Fees	2,263,238	694,466	1,568,772	30.68%	19.85%
Recreation and Culture Fees	2,327,060	608,831	1,718,229	26.16%	19.55%
Charges for Services	35,606,091	9,014,594	26,591,497	25.32%	24.65%
Fines and Forfeitures					
Traffic Related Fines (2)	550,000	98,778	451,222	17.96%	22.68%
Red Light Citations	1,750,000	304,500	1,445,500	17.40%	23.81%
Fines and Forfeitures	2,300,000	403,278	1,896,722	17.53%	23.60%
Franchise Fees					
Franchise Fees	30,512,000	7,730,992	22,781,008	25.34%	26.21%
Franchise Fees	30,512,000	7,730,992	22,781,008	25.34%	26.21%
Intergovernmental Revenue					
Local Revenues	250,000	-	250,000	0.00%	0.00%
OUC Dividend (3)	53,222,000	13,302,747	39,919,253	24.99%	33.35%
Grant Revenue (4)	808,603	9,768	798,835	1.21%	2.34%
Jurisdictional Memorandums and Agreements	53,000	11,068	41,932	20.88%	19.85%
State Revenue Sharing	11,454,700	2,715,329	8,739,371	23.70%	18.84%
Intergovernmental Revenue	65,788,303	16,038,912	49,749,391	24.38%	30.05%
Licenses and Permits					
Local Business Taxes	7,535,000	1,160,747	6,374,253	15.40%	12.77%
Permits	2,920,400	1,347,120	1,573,280	46.13%	18.69%
Licenses and Permits	10,455,400	2,507,867	7,947,533	23.99%	14.87%
Sales and Use Taxes					
Communication Services Tax	15,400,000	1,230,727	14,169,273	7.99%	17.86%
Insurance Premium Taxes (5)	4,542,000	-	4,542,000	0.00%	0.00%
State Sales Tax	37,200,000	8,775,094	28,424,906	23.59%	23.26%
Sales and Use Taxes	57,142,000	10,005,821	47,136,179	17.51%	20.00%
Operating Revenues Total	329,974,914	135,148,904	194,826,010	40.96%	40.85%

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2014

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b =	<u>% of Budget</u> 25.00%	<u>FY13/14 % of Budget</u>
Other Revenues					
Debt Proceeds	4,872,896	-	4,872,896	0.00%	0.00%
Interest	1,880,431	1,997	1,878,434	0.11%	11.05%
Other Miscellaneous Revenues	1,450,882	255,180	1,195,702	17.59%	6.72%
Special Assessments	15,000	15,683	(683)	104.55%	25.18%
Other Revenues	8,219,209	272,859	7,946,350	3.32%	8.39%
Non-Operating Revenues Total	8,219,209	272,859	7,946,350	3.32%	1.50%
Transfers In (6)	35,268,577	8,817,144.25	26,451,433	25.00%	24.37%
Fund Balance Allocation	-	-	-	0.00%	0.00%
Total Revenues	373,462,700	144,238,908	229,223,792	38.62%	35.57%

1) Collection begins in November.

2) Revenue recorded one month in arrears.

3) \$82.4M to be received from OUC between Franchise Fees & Dividend. Budgeted amount is estimated split provided by OUC. Revenues recorded against the \$82.4M budget total \$20.7M or 25.06%.

4) Grants received on a reimbursement basis.

5) Insurance Premium Taxes are collected in September.

6) Transfers done quarterly.

Budget to Actual Comparison - Departmental Expenditures

as of December 31, 2014

Department	Revised Budget	Expenditures	Excess (Deficit) vs. Revised Budget s/b =	% of Budget Utilized 25.00%
Business and Financial Services (FIN)				
Salaries/Benefits	14,672,471	3,193,425	11,479,046	21.76%
Overtime	32,178	5,841	26,337	18.15%
Operating *	10,669,461	4,000,830	6,668,631	37.50%
Total	25,374,110	7,200,096	18,174,014	28.38%
* Attributed partially to Principal Payment of \$1M				
Economic Development (EDV)				
Salaries/Benefits	8,510,460	1,932,757	6,577,703	22.71%
Overtime	42,639	6,145	36,495	14.41%
Operating	9,448,326	1,783,010	7,665,316	18.87%
Total	18,001,425	3,721,912	14,279,513	20.68%
Executive Offices (EXO)				
Salaries/Benefits	14,761,542	3,324,118	11,437,424	22.52%
Overtime	19,000	2,093	16,907	11.02%
Operating	5,686,113	1,861,379	3,824,734	32.74%
Total	20,466,655	5,187,591	15,279,064	25.35%
Families, Parks and Recreation (FPR)				
Salaries/Benefits	16,273,933	3,972,872	12,301,061	24.41%
Overtime	74,458	27,258	47,200	36.61%
Operating	12,865,150	3,262,458	9,602,692	25.36%
Total	29,213,541	7,262,587	21,950,954	24.86%
Fire (OFD)				
Salaries/Benefits	78,005,729	19,223,407	58,782,322	24.64%
Overtime	4,323,504	629,570	3,693,934	14.56%
Operating	8,310,201	2,316,603	5,993,598	27.88%
Total	90,639,434	22,169,580	68,469,854	24.46%
Housing & Community Development (HSG)				
Salaries/Benefits *	435,196	90,147	345,049	20.71%
Overtime	-	11	(11)	N/A
Operating	25,104	266	24,838	1.06%
Total	460,300	90,424	369,876	19.64%

* A proportion of personnel costs is transferred to HUD projects quarterly.

Budget to Actual Comparison - Departmental Expenditures

as of December 31, 2014

Department	Revised Budget	Expenditures	Excess (Deficit) vs. Revised Budget s/b =	% of Budget Utilized 25.00%
Orlando Police (OPD)				
Salaries/Benefits	103,746,225	26,725,966	77,020,259	25.76%
Overtime	2,295,694	392,545	1,903,149	17.10%
Operating	16,097,370	3,690,669	12,406,701	22.93%
Total	122,139,289	30,809,179	91,330,110	25.22%
Public Works (PWK)				
Salaries/Benefits	8,810,182	1,999,247	6,810,935	22.69%
Overtime	81,584	79,987	1,597	98.04%
Operating	10,427,145	2,043,998	8,383,147	19.60%
Total	19,318,911	4,123,231	15,195,680	21.34%
Non Departmental (NDG)				
Salaries/Benefits	766,264	-	766,264	0.00% (A)
Other	30,402,309	23,047,075	7,355,234	75.81% (B)
Contingency	3,028,558	-	3,028,558	0.00% (C)
Transfers Out	13,651,904	2,728,294	10,923,610	19.98%
	47,849,035	25,775,370	22,073,665	53.87%
Total General Fund	<u>373,462,700</u>	<u>106,339,969</u>	<u>267,122,731</u>	<u>28.47%</u>

A - Special circumstance pension benefits and supplemental payments to the Police or Fire Funds as determined by the actuary.

B - Tax increment payments and non departmental debt.

C - Funding set aside for unanticipated events and to continue SAFER program Firefighters.

Budget to Actual Comparison - Executive Offices

as of December 31, 2014

Department	Revised Budget	Expenditures	Excess (Deficit) vs. Revised Budget s/b =	% of Budget Utilized
				25.00%
Office of the Mayor				
Salaries/Benefits	1,462,372	335,168	1,127,204	22.92%
Operating	413,900	123,184	290,716	29.76%
Total	1,876,272	458,352	1,417,920	24.43%
City Commissioner Dist. 1*				
Salaries/Benefits	181,870	42,297	139,573	23.26%
Operating	92,727	19,055	73,672	20.55%
Total	274,597	61,352	213,245	22.34%
City Commissioner Dist. 2*				
Salaries/Benefits	167,067	40,883	126,184	24.47%
Operating	94,017	31,237	62,780	33.23%
Total	261,084	72,120	188,964	27.62%
City Commissioner Dist. 3*				
Salaries/Benefits	183,510	42,399	141,111	23.10%
Operating	92,716	21,308	71,408	22.98%
Total	276,226	63,707	212,519	23.06%
City Commissioner Dist. 4*				
Salaries/Benefits	170,088	41,191	128,897	24.22%
Operating	92,713	32,489	60,224	35.04%
Total	262,801	73,680	189,121	28.04%
City Commissioner Dist. 5*				
Salaries/Benefits	166,735	41,860	124,875	25.11%
Overtime	-	90	(90)	N/A
Operating	95,219	35,886	59,333	37.69%
Total	261,954	77,836	184,118	29.71%
City Commissioner Dist. 6*				
Salaries/Benefits	181,067	43,106	137,961	23.81%
Overtime	-	315	(315)	N/A
Operating	95,230	52,255	42,975	54.87%
Total	276,297	95,677	180,620	34.63%
*All Commissioner's Operating Expenditures are greatly affected by Community Organization Contributions.				
Non. Dept. Exec. Offices				
Salaries/Benefits *	316,366	35,153	281,213	11.11%
Overtime	-	29	(29)	N/A
Operating ^	131,869	11,027	120,842	8.36%
Total	448,235	46,209	402,026	10.31%

* Budget was reduced by Department wide attrition allowance.

^ Contributions to Community Organizations.

Budget to Actual Comparison - Executive Offices

as of December 31, 2014

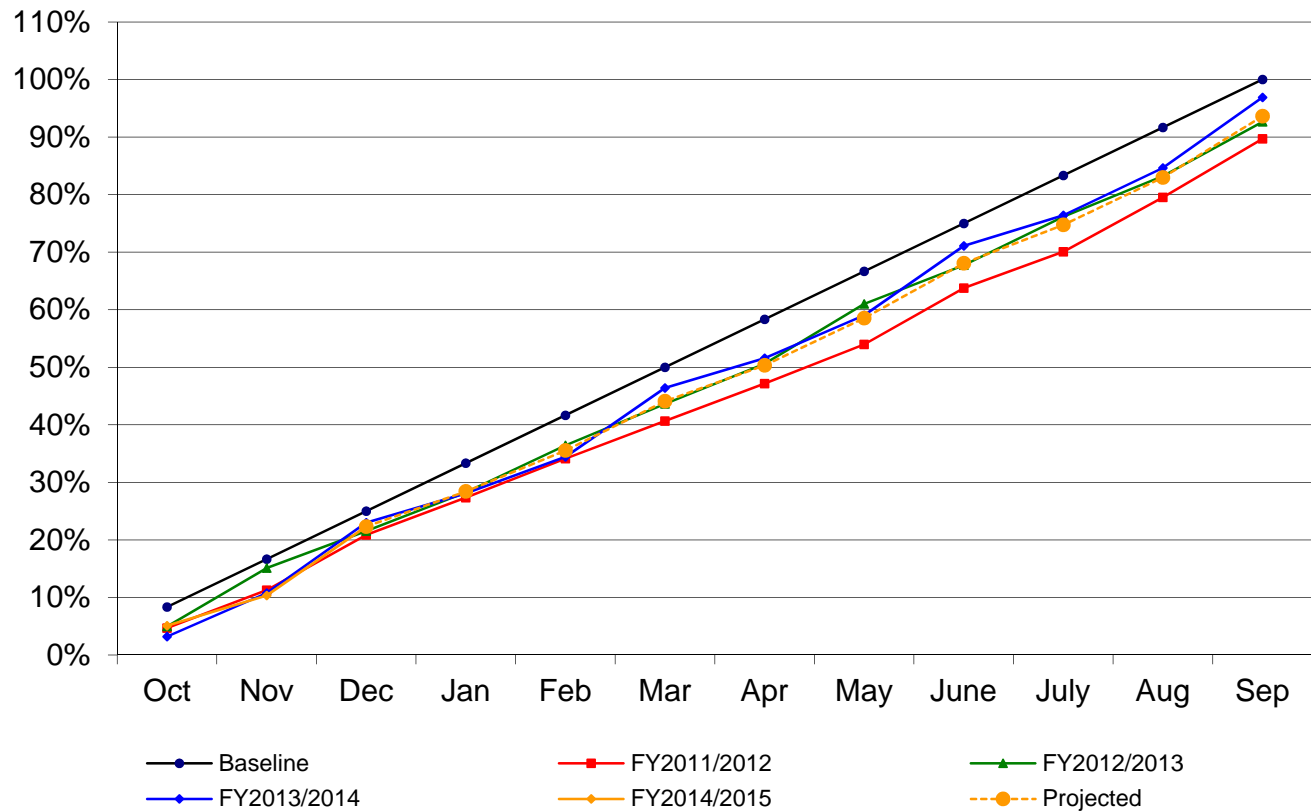
Department	Revised Budget	Expenditures	Excess (Deficit) vs. Revised Budget s/b =	% of Budget Utilized 25.00%
Community Affairs				
Salaries/Benefits	1,116,520	267,258	849,262	23.94%
Overtime	10,000	0	10,000	0.00%
Operating *	2,906,179	1,152,896	1,753,283	39.67%
Total	4,032,699	1,420,154	2,612,545	35.22%
* Contributions to Community Organizations.				
Communications & Neighborhood Relations				
Salaries/Benefits	1,385,456	324,833	1,060,623	23.45%
Overtime	7,000	1,337	5,663	19.10%
Operating	337,909	69,922	267,987	20.69%
Total	1,730,365	396,092	1,334,273	22.89%
Chief Administrative Office				
Salaries/Benefits	944,201	240,294	703,907	25.45%
Overtime	2,000	0	2,000	0.00%
Operating	81,621	6,585	75,036	8.07%
Total	1,027,822	246,879	780,943	24.02%
City Clerk				
Salaries/Benefits	821,627	192,802	628,825	23.47%
Operating	139,112	21,149	117,963	15.20%
Total	960,739	213,978	746,761	22.27%
Legal Affairs				
Salaries/Benefits	4,333,815	946,808	3,387,007	21.85%
Operating	662,752	113,083	549,669	17.06%
Total	4,996,567	1,059,891	3,936,676	21.21%
Human Resources				
Salaries/Benefits	2,711,112	590,762	2,120,350	21.79%
Overtime	-	296	(296)	N/A
Operating	428,297	170,093	258,204	39.71%
Total	3,139,409	761,151	2,378,258	24.25%
M/WBE				
Salaries/Benefits	619,736	139,303	480,433	22.48%
Operating	21,852	1,211	20,641	5.54%
Total	641,588	140,514	501,074	21.90%
Totals	<u>20,466,655</u>	<u>5,187,591</u>	<u>15,279,064</u>	<u>25.35%</u>

Commissioner - District 1

Budget Status as of December 31, 2014

Current Approved Budget		\$	274,597	
Expenses:				
Year to Date (Prior Month)	\$	28,440	10.36%	
Current Month		<u>32,913</u>	11.99%	
Total Expenses to Date (Target = 25.00%)			61,352	22.34%
Unexpended Balance		\$	<u>213,245</u>	77.66%

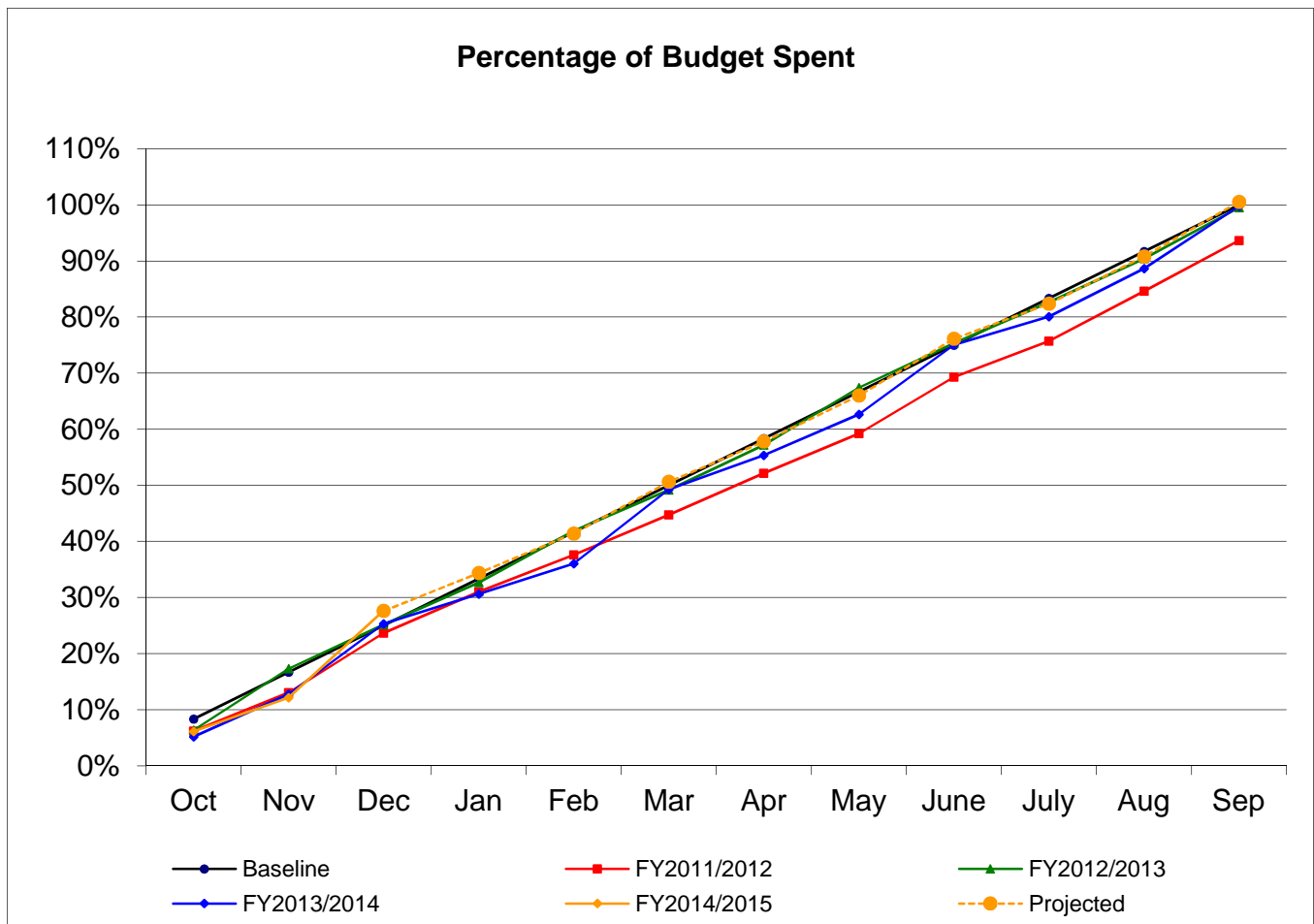
Percentage of Budget Spent



Commissioner - District 2

Budget Status as of December 31, 2014

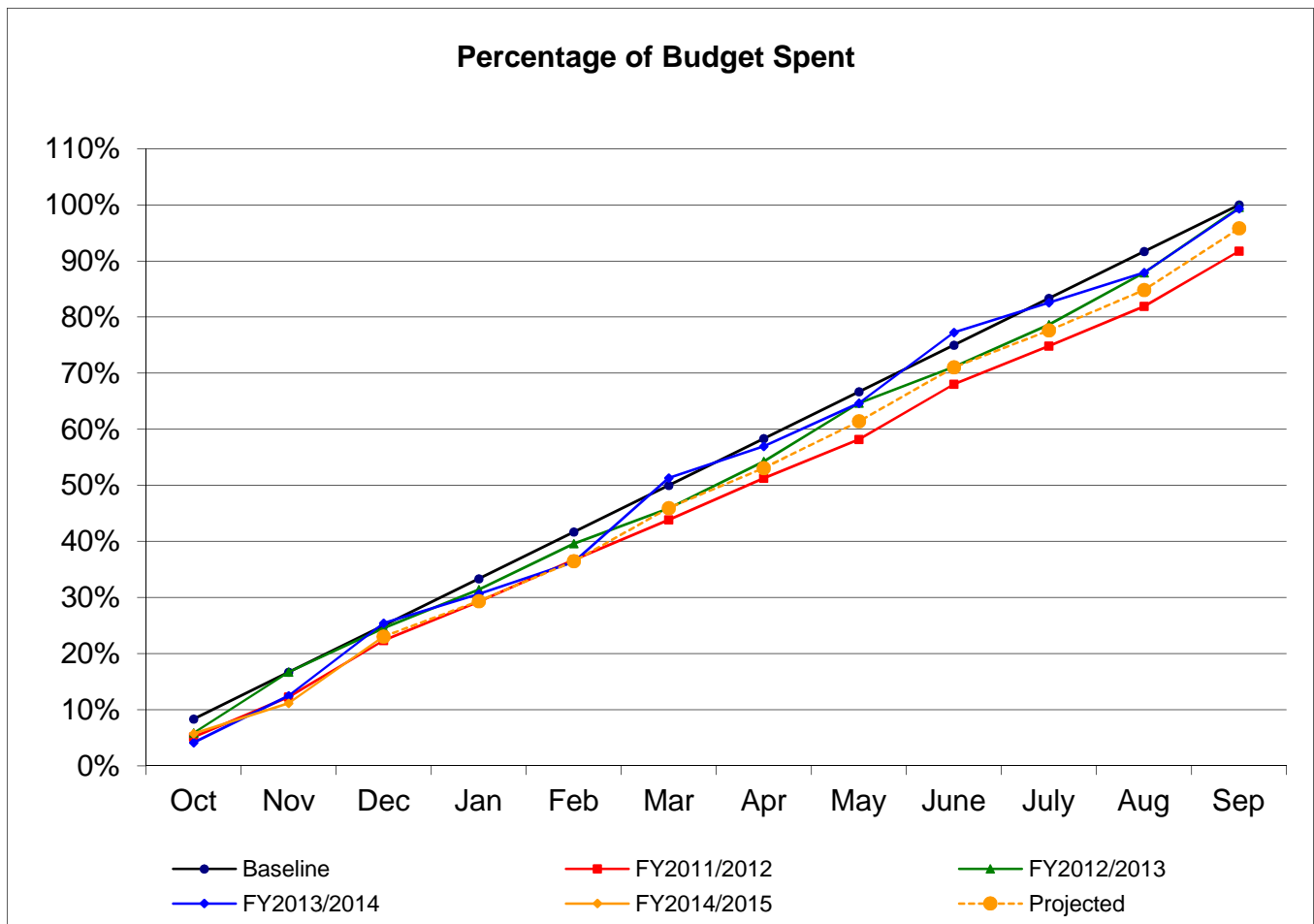
Current Approved Budget		\$	261,084	
Expenses:				
Year to Date (Prior Month)	\$	31,689	12.14%	
Current Month		<u>40,431</u>	15.49%	
Total Expenses to Date (Target = 25.00%)			72,120	27.62%
Unexpended Balance		<u>\$</u>	<u>188,964</u>	72.38%



Commissioner - District 3

Budget Status as of December 31, 2014

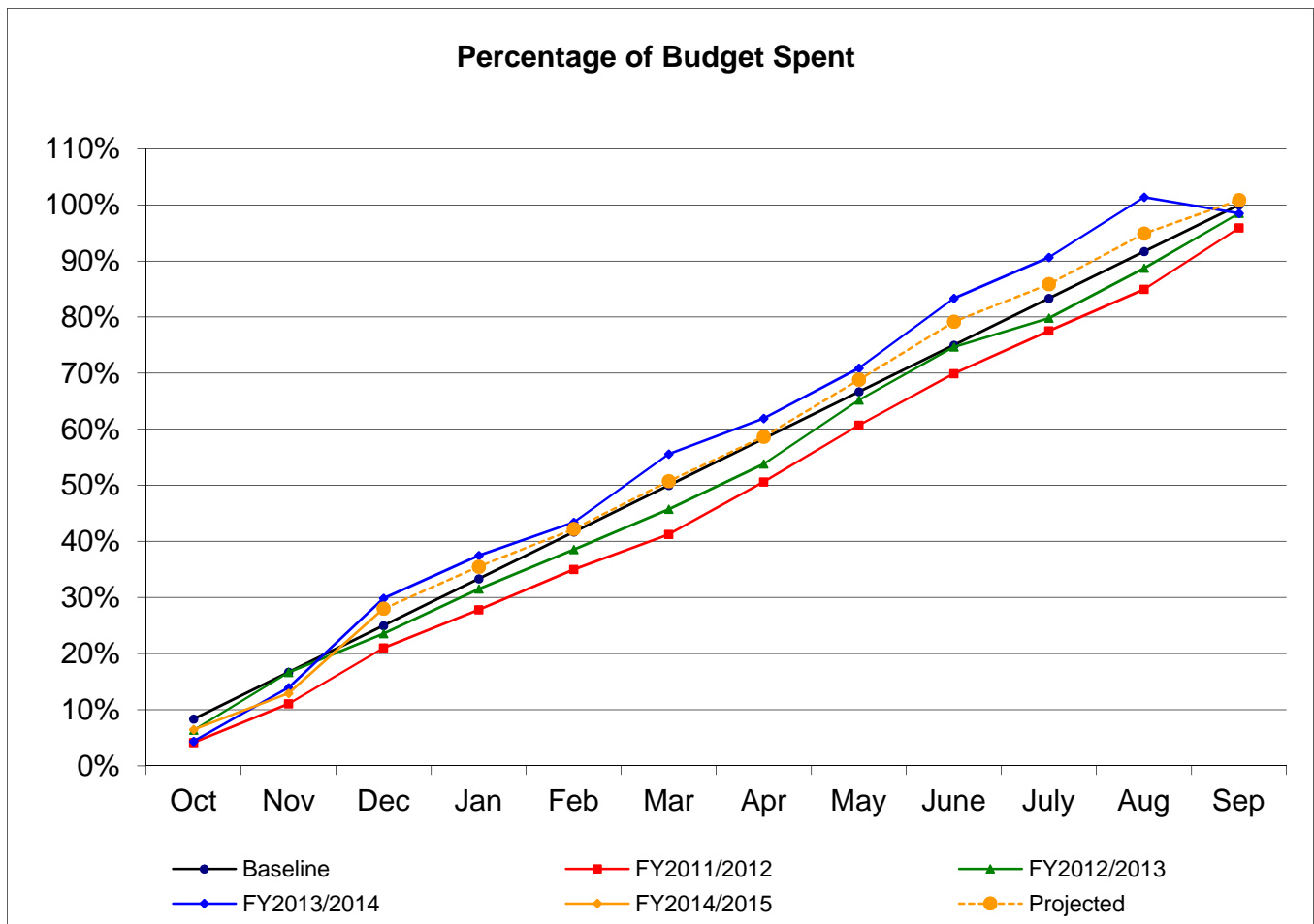
Current Approved Budget		\$	276,226	
Expenses:				
Year to Date (Prior Month)	\$	30,854	11.17%	
Current Month		<u>32,853</u>	11.89%	
Total Expenses to Date (Target = 25.00%)			63,707	23.06%
Unexpended Balance		<u>\$</u>	<u>212,519</u>	76.94%



Commissioner - District 4

Budget Status as of December 31, 2014

Current Approved Budget		\$	262,801	
Expenses:				
Year to Date (Prior Month)	\$	33,973	12.93%	
Current Month		<u>39,707</u>	15.11%	
Total Expenses to Date (Target = 25.00%)			73,680	28.04%
Unexpended Balance		<u>\$</u>	<u>189,121</u>	71.96%

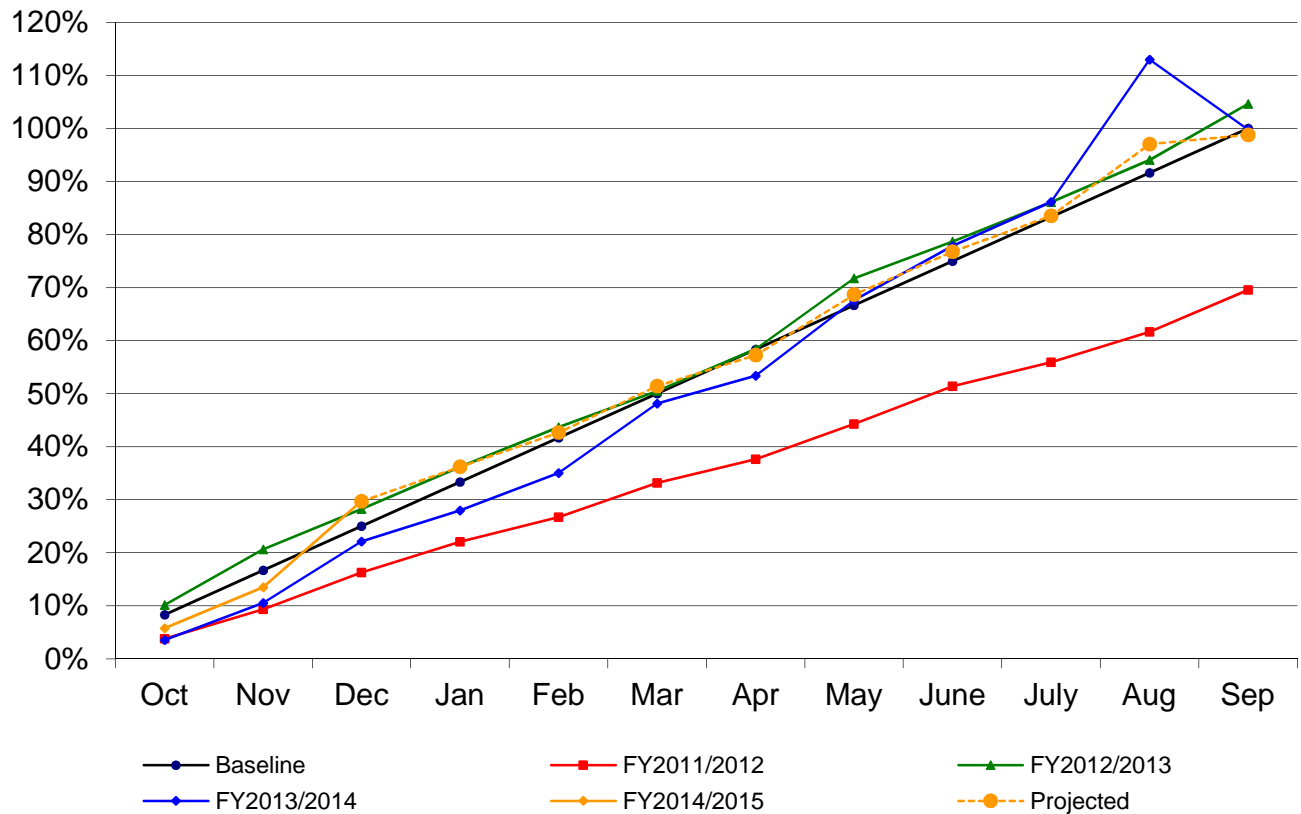


Commissioner - District 5

Budget Status as of December 31, 2014

Current Approved Budget		\$	261,954	
Expenses:				
Year to Date (Prior Month)	\$	35,277	13.47%	
Current Month		<u>42,559</u>	16.25%	
Total Expenses to Date (Target = 25.00%)			77,836	29.71%
Unexpended Balance		\$	<u>184,118</u>	70.29%

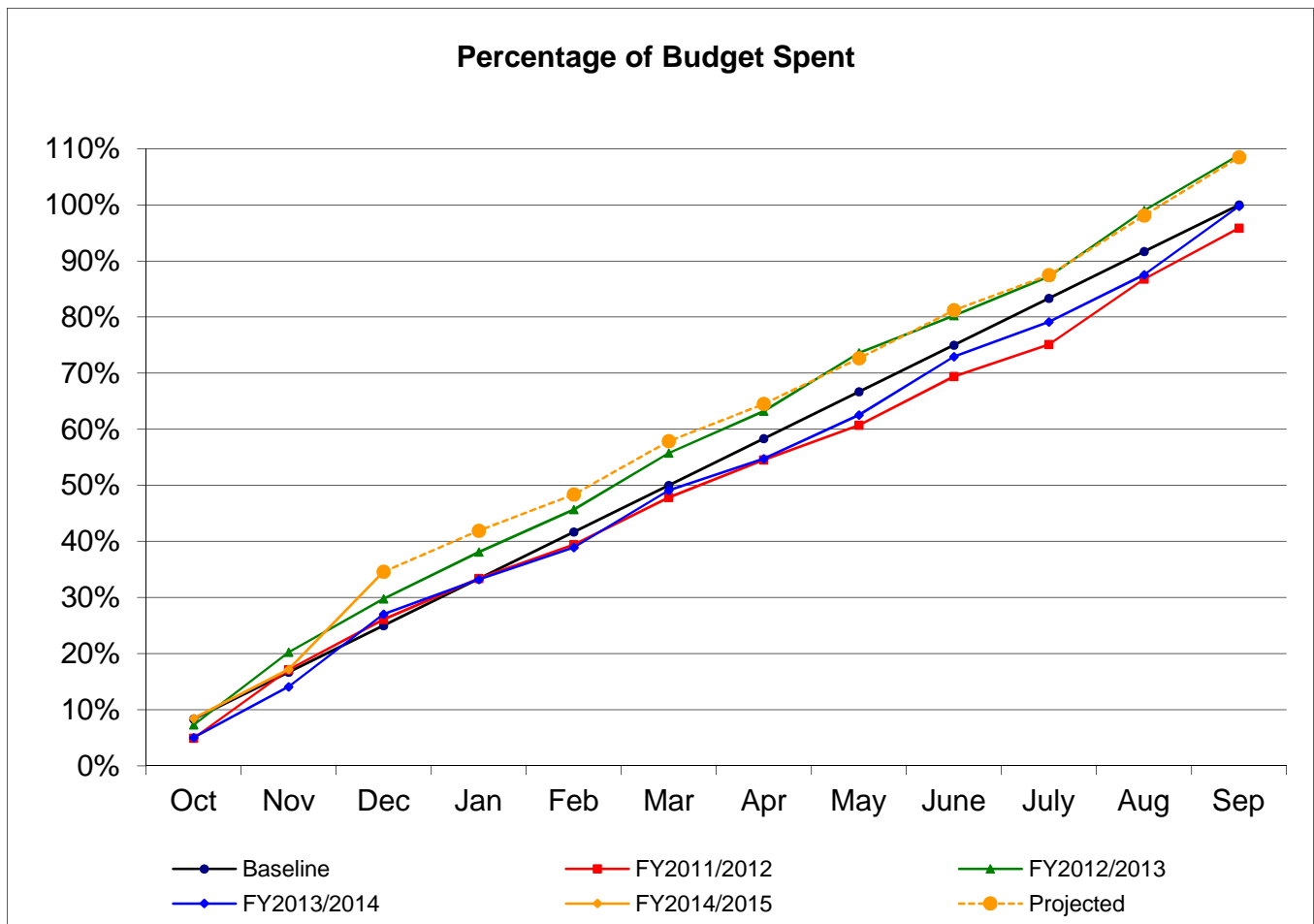
Percentage of Budget Spent



Commissioner - District 6

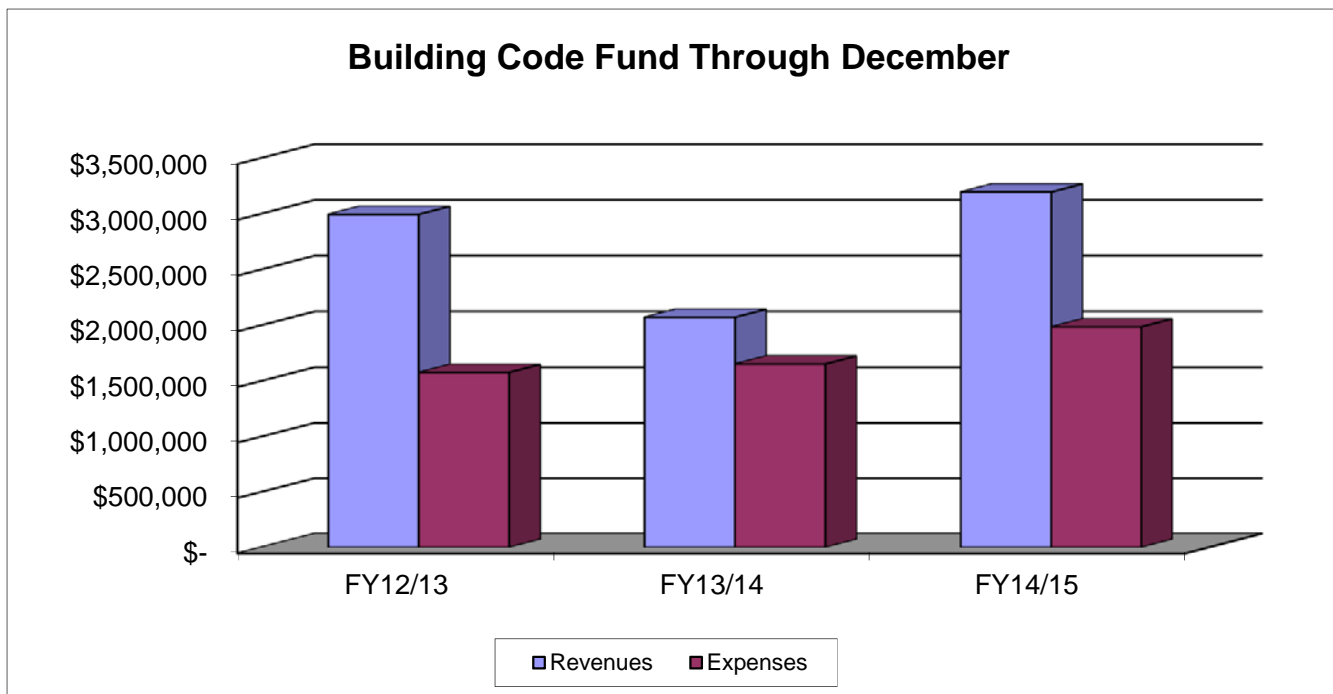
Budget Status as of December 31, 2014

Current Approved Budget		\$	276,297	
Expenses:				
Year to Date (Prior Month)	\$	47,440	17.17%	
Current Month		<u>48,237</u>	17.46%	
Total Expenses to Date (Target = 25.00%)			95,677	34.63%
Unexpended Balance		<u>\$</u>	<u>180,620</u>	65.37%



Budget to Actual Comparison - Building Code Fund (1110_F)
as of December 31, 2014

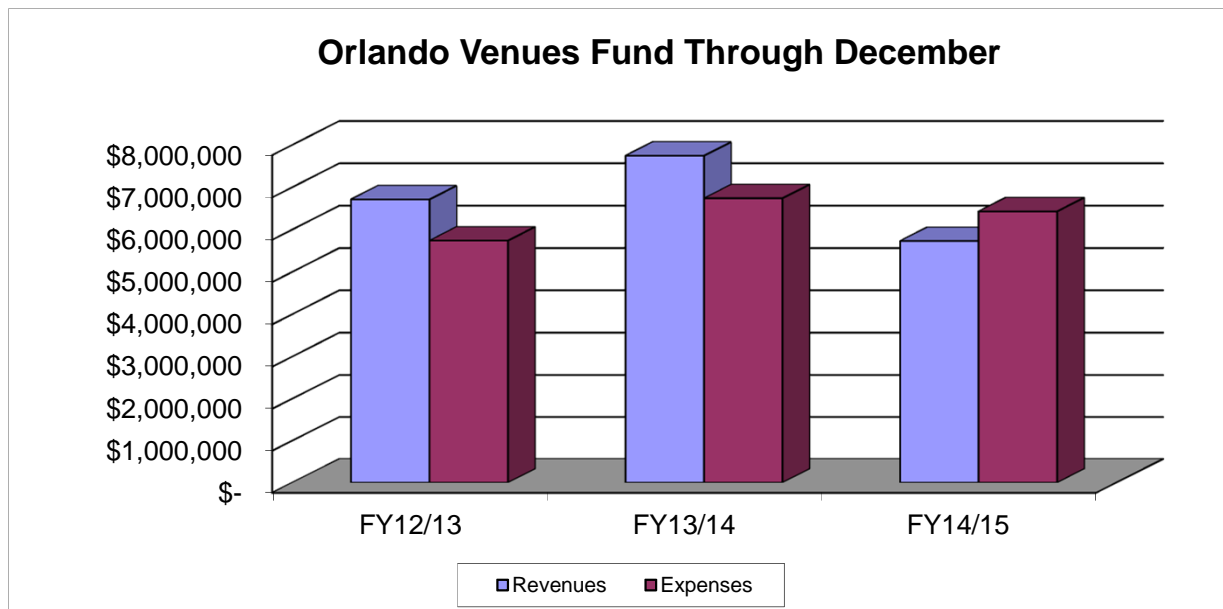
<u>Description</u>	FY14/15			FY13/14	
	<u>Revised Budget</u>	<u>YTD Actual</u> s/b=	<u>% of Budget</u> 25.00%	<u>YTD Actual</u>	<u>% of Budget</u>
Revenues					
Charges for Services	\$ -	\$ 68,910	N/A	\$ 76,235	35.29%
Licenses and Permits	8,795,189	3,071,365	34.92%	1,905,908	22.56%
Other Revenues	88,077	54,235	61.58%	90,035	146.18%
Project Encumbrance	-	-	N/A	-	0.00%
Fund Balance	760,067	-	0.00%	-	N/A
Total Revenues	\$ 9,643,333	\$ 3,194,509	33.13%	\$ 2,072,177	23.72%
Expenses					
Salaries and Benefits	\$ 6,158,210	\$ 1,306,149	21.21%	\$ 1,237,776	22.82%
Supplies	48,900	(28,664)	-58.62%	10,531	21.76%
Contractual Services	756,950	48,025	6.34%	28,082	24.01%
Other Operating Expenses	51,246	11,506	22.45%	12,603	21.63%
Travel	25,885	7,089	27.39%	855	3.43%
Utilities	34,730	3,789	10.91%	3,967	11.42%
Fleet and Facility Charges	198,748	46,877	23.59%	46,466	24.61%
Cost Allocation Plan Fee	1,304,603	326,151	25.00%	260,954	25.00%
Capital Outlay	-	-	N/A	554	0.48%
Contingency	-	-	N/A	-	0.00%
Transfer Out	1,064,061	266,015	25.00%	50,929	25.00%
Total Expenses	\$ 9,643,333	\$ 1,986,938	20.60%	\$ 1,652,716	18.92%
Balance	\$ -	\$ 1,207,571		\$ 419,461	



Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)
as of December 31, 2014

<u>Description</u>	FY14/15			FY13/14	
	<u>Revised Budget</u>	<u>YTD Actual</u> s/b =	<u>% of Budget</u> 25.00%	<u>YTD Actual</u>	<u>% of Budget</u>
Revenues					
Charges for Services	\$ 16,412,901	\$ 4,713,297	28.72%	\$ 6,342,613	33.44%
Other Revenues	2,256,842	483,856	21.44%	869,688	22.40%
Fund Balance	2,163,078	-	0.00%	-	0.00%
Transfers In	2,130,500	532,625	25.00%	532,606	25.00%
Total Revenues	\$ 22,963,321	\$ 5,729,778	24.95% ¹	\$ 7,744,907	30.40%
Expenses					
Salaries and Benefits	\$ 5,944,834	\$ 1,588,674	26.72%	\$ 1,615,826	24.86%
Supplies	391,380	99,279	25.37%	104,950	29.60%
Contractual Services	4,454,717	1,341,861	30.12%	1,609,253	33.30%
Other Operating Expenses	1,376,119	511,437	37.17%	928,862	37.77%
Travel	44,744	5,711	12.76%	9,801	18.86%
Utilities	4,371,296	1,110,557	25.41%	1,279,092	28.36%
Fleet and Facility Charges	52,975	14,219	26.84%	11,213	12.65%
Cost Allocation Plan Fee	1,090,839	272,710	25.00%	292,781	25.00%
Capital Outlay	-	2,117	N/A	1,472	N/A
Transfer Out	5,236,417	1,458,187	27.85%	887,816	16.11%
Total Expenses	\$ 22,963,321	\$ 6,429,127	28.00% ¹	\$ 6,741,065	26.46%
Balance	\$ -	\$ (699,349)		\$ 1,003,843	

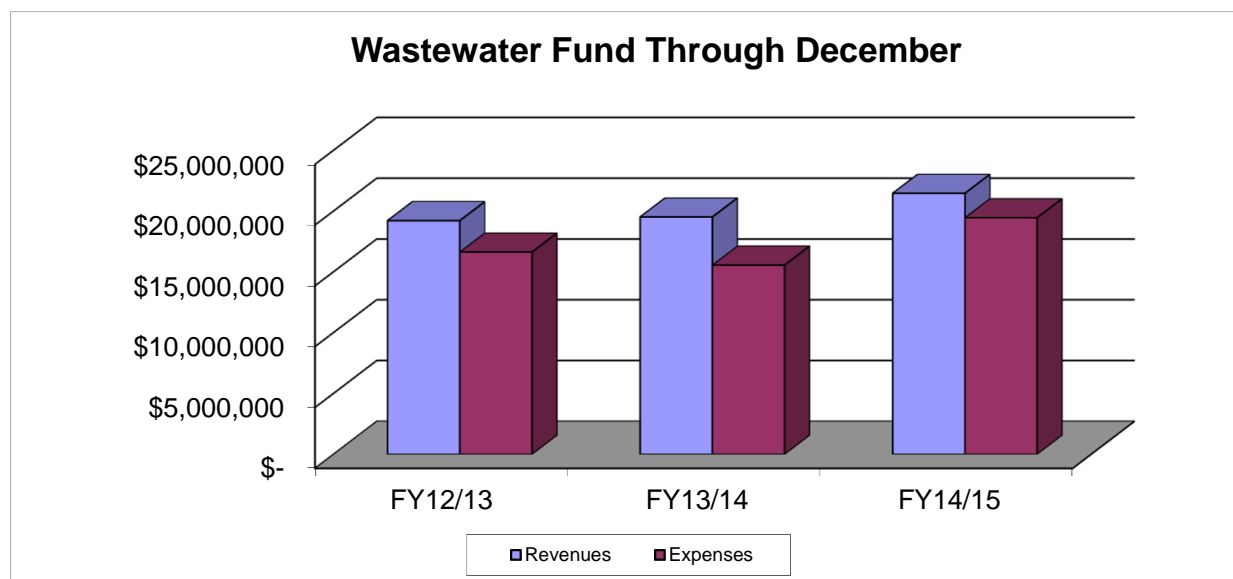
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



Budget to Actual Comparison - Wastewater Fund (4100_F)

as of December 31, 2014

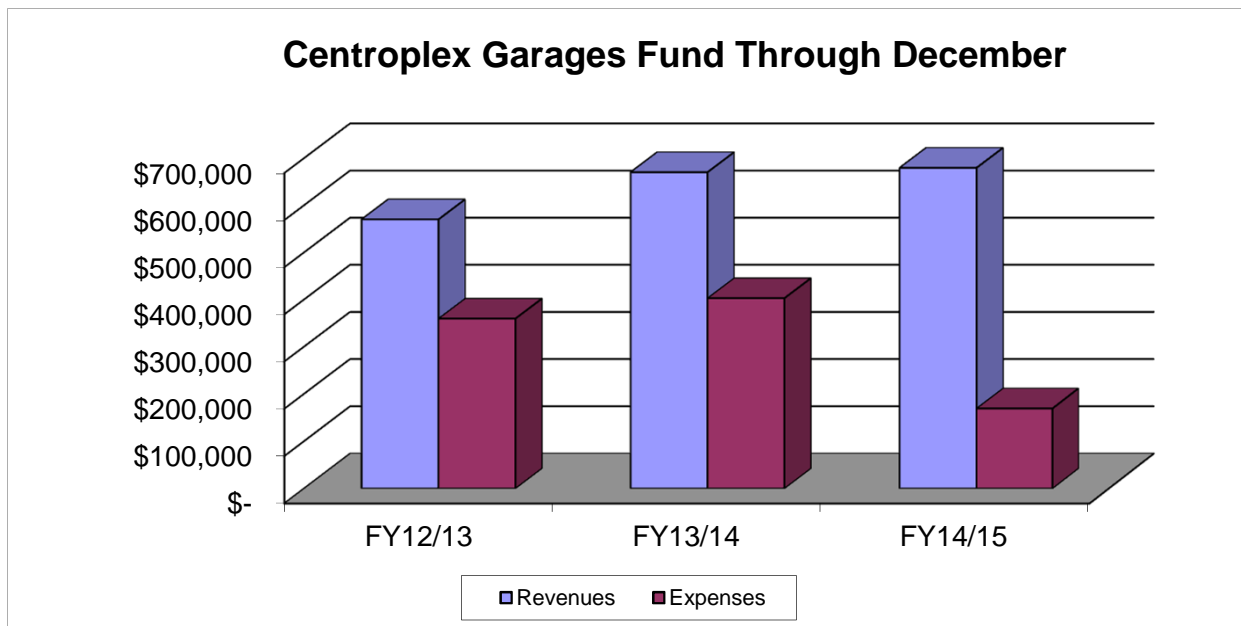
Description	FY14/15			FY13/14	
	Revised Budget	YTD Actual s/b =	% of Budget 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 84,440,000	\$ 20,885,683	24.73%	\$ 19,399,306	23.74%
Fines and Forfeitures	-	9,254	N/A	-	N/A
Other Revenues	476,311	(8,247)	-1.73%	113,508	31.36%
Project Encumbrance	-	-	N/A	-	N/A
Total Revenues	\$ 84,916,311	\$ 21,461,312	25.27%	\$ 19,512,814	23.78%
Expenses					
Salaries and Benefits	\$ 18,131,507	\$ 4,018,569	22.16%	\$ 4,041,548	22.76%
Supplies	4,856,000	893,734	18.40%	886,984	21.41%
Contractual Services	10,007,900	2,009,825	20.08%	1,794,088	19.61%
Other Operating Expenses	520,496	98,948	19.01%	70,049	21.06%
Travel	122,374	24,214	19.79%	3,513	8.45%
Utilities	5,290,400	1,488,597	28.14%	1,209,191	20.00%
Fleet and Facility Charges	2,947,051	789,883	26.80%	705,014	24.65%
Enterprise Dividend	6,405,862	1,601,465	25.00%	1,309,417	25.00%
Cost Allocation Plan Fee	2,836,284	709,071	25.00%	810,031	25.00%
Capital Outlay	241,750	113,907	47.12%	112,825	22.31%
Contingency	2,514,566	-	0.00%	-	0.00%
Transfer Out	31,042,121	7,697,956	24.80%	4,606,503	25.09%
Total Expenses	\$ 84,916,311	\$ 19,449,170	22.90%	\$ 15,549,163	18.95%
Balance	\$ -	\$ 2,012,142		\$ 3,963,651	



Budget to Actual Comparison - Centroplex Garages Fund (4130_F)
as of December 31, 2014

<u>Description</u>	FY14/15			FY13/14	
	<u>Revised Budget</u>	<u>YTD Actual</u> s/b = 25.00%	<u>% of Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>
Revenues					
Charges for Services	\$ 536,640	\$ 120,844	22.52%	\$ 238,298	40.18%
Other Revenues	12,523	-	0.00%	4,159	26.15%
Transfers In	2,234,717	558,679	25.00%	427,745	25.00%
Total Revenues	\$ 2,783,880	\$ 679,523	24.41%	\$ 670,202	28.89%
Expenses					
Salaries and Benefits	\$ 362,600	\$ 58,386	16.10% ¹	\$ 53,766	14.49%
Supplies	17,500	2,336	13.35%	1,343	6.58%
Contractual Services	2,024,283	37,399	1.85%	278,816	17.03%
Other Operating Expenses	6,690	1,469	21.96%	1,060	16.82%
Utilities	57,659	6,494	11.26%	13,504	26.20%
Fleet and Facility Charges	7,570	2,886	38.12%	1,397	18.18%
Cost Allocation Plan Fee	106,217	26,554	25.00%	25,586	25.00%
Contingency	67,201	-	0.00%	-	0.00%
Transfer Out	134,160	33,540	25.00%	27,290	25.00%
Total Expenses	\$ 2,783,880	\$ 169,065	6.07%	\$ 402,761	17.36%
Balance	\$ -	\$ 510,458		\$ 267,441	

1) Based on salary allocations for Parking personnel.

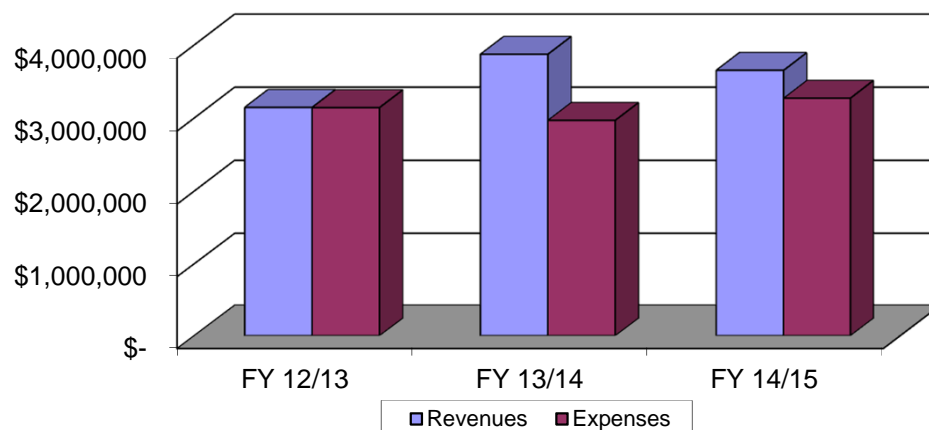


Budget to Actual Comparison - Parking System Revenue Fund (4132_F)

as of December 31, 2014

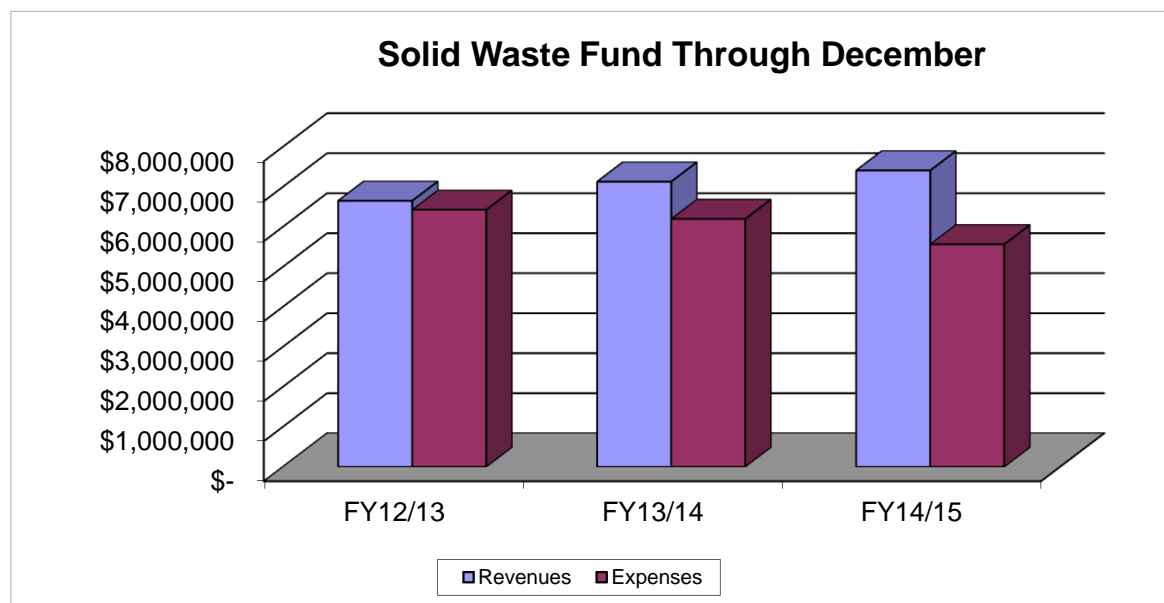
Description	FY14/15			FY13/14	
	Revised Budget	YTD Actual	% of Budget s/b = 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 11,116,404	\$ 2,975,871	26.77%	\$ 3,229,330	29.26%
Intergovernmental	-	33,750	N/A	-	0.00%
Fines and Forfeitures	2,000,000	470,258	23.51%	446,002	19.82%
Other Revenues	86,354	1,642	1.90%	39,602	30.66%
Project Encumbrance	-	-	N/A	-	0.00%
Fund Balance	784,916	-	0.00%	-	0.00%
Transfers In	680,410	170,103	25.00%	157,176	25.00%
Total Revenues	\$ 14,668,084	\$ 3,651,624	24.90%	\$ 3,872,109	26.62%
Expenses					
Salaries and Benefits	\$ 5,842,879	\$ 1,247,633	21.35%	\$ 1,196,247	22.67%
Supplies	165,150	38,132	23.09%	29,589	12.09%
Contractual Services	1,319,934	465,364	35.26%	164,597	12.28%
Other Operating Expenses	117,623	27,432	23.32%	32,411	22.78%
Travel	9,682	1,734	17.91%	1,005	12.80%
Utilities	478,752	133,025	27.79%	131,726	24.94%
Fleet and Facility Charges	136,030	30,446	22.38%	31,201	16.24%
Debt Service	3,933,457	803,576	20.43%	864,470	19.97%
Enterprise Dividend	1,074,287	268,572	25.00%	273,880	25.00%
Cost Allocation Plan Fee	963,516	240,879	25.00%	229,406	25.00%
Capital Outlay	-	132	N/A	-	0.00%
Contingency	575,000	-	0.00%	-	0.00%
Transfer Out	51,774	12,944	25.00%	12,944	25.00%
Total Expenses	\$ 14,668,084	\$ 3,269,869	22.29%	\$ 2,967,474	20.40%
Balance	\$ -	\$ 381,755		\$ 904,635	

Parking System Revenue Fund Through December



Budget to Actual Comparison - Solid Waste Fund (4150_F)
as of December 31, 2014

<u>Description</u>	FY14/15			FY13/14	
	<u>Revised Budget</u>	<u>YTD Actual</u> s/b =	<u>% of Budget</u> 25.00%	<u>YTD Actual</u>	<u>% of Budget</u>
Revenues					
Charges for Services	\$ 29,890,895	\$ 7,401,989	24.76%	\$ 7,074,927	25.58%
Franchise Fees	80,000	-	0.00%	-	0.00%
Other Revenues	122,714	9,325	7.60%	56,884	4.15%
Project Encumbrance	-	-	N/A	-	0.00%
Total Revenues	\$ 30,093,609	\$ 7,411,313	24.63%	\$ 7,131,810	22.69%
Expenses					
Salaries and Benefits	\$ 7,375,492	\$ 1,835,453	24.89%	\$ 1,709,922	24.12%
Supplies	1,383,500	208,516	15.07%	258,321	10.61%
Contractual Services	942,825	146,968	15.59%	156,177	10.48%
Other Operating Expenses	293,063	52,128	17.79%	89,013	4.54%
Travel	11,000	1,620	14.73%	367	3.34%
Utilities	6,067,732	951,657	15.68%	978,988	20.12%
Fleet and Facility Charges	6,466,586	1,374,443	21.25%	1,419,929	24.00%
Debt Service	312,994	51,778	16.54%	53,908	16.40%
Enterprise Dividend	2,145,579	536,395	25.00%	504,738	25.00%
Cost Allocation Plan Fee	1,016,930	254,233	25.00%	303,545	25.00%
Capital Outlay	525,000	140,233	26.71%	711,561	144.04%
Contingency	3,521,965	-	0.00%	-	0.00%
Transfer Out	30,943	13,109	42.36%	13,109	42.36%
Total Expenses	\$ 30,093,609	\$ 5,566,531	18.50%	\$ 6,199,578	19.73%
Balance	\$ -	\$ 1,844,782		\$ 932,232	

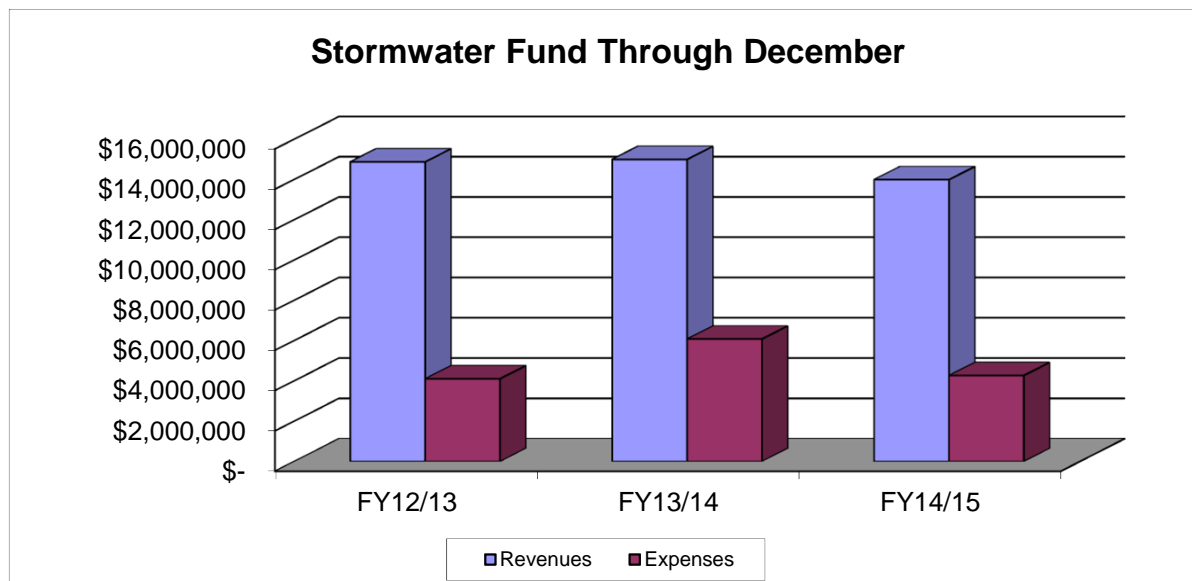


Budget to Actual Comparison - Stormwater Fund (4160_F)
as of December 31, 2014

Description	FY14/15			FY13/14	
	Revised Budget	YTD Actual s/b =	% of Budget 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 22,486,391	\$ 13,988,740	62.21% ¹	\$ 14,887,607	65.53%
Intergovernmental	400,000	-	0.00% ²	(66,138)	-7.62%
Other Revenues	494,961	347	0.07%	174,085	27.53%
Project Encumbrance	-	-	N/A	-	0.00%
Fund Balance	3,841,559	-	0.00%	-	0.00%
Total Revenues	\$ 27,222,911	\$ 13,989,087	51.39%	\$ 14,995,554	24.49%
Expenses					
Salaries and Benefits	\$ 5,390,250	\$ 1,191,218	22.10%	\$ 1,131,839	22.56%
Supplies	785,514	41,250	5.25%	148,080	12.14%
Contractual Services	4,935,809	795,087	16.11%	2,070,803	21.27%
Other Operating Expenses	226,376	273,490	120.81%	910,126	53.20%
Travel	16,030	1,845	11.51%	1,286	8.02%
Utilities	272,742	57,935	21.24%	48,936	18.27%
Fleet and Facility Charges	1,852,797	429,453	23.18%	456,408	22.43%
Enterprise Dividend	1,791,918	447,980	25.00%	444,528	25.00%
Cost Allocation Plan Fee	794,913	198,728	25.00%	178,443	25.00%
Capital Outlay	4,405,410	808,123	18.34%	666,888	2.53%
Contingency	6,684,639	-	0.00%	-	0.00%
Transfer Out	66,513	16,628	25.00%	15,036	25.00%
Total Expenses	\$ 27,222,911	\$ 4,261,737	15.65%	\$ 6,072,373	9.92%
Balance	\$ -	\$ 9,727,349		\$ 8,923,180	

1) Receipts coincide with property tax payments.

2) This revenue source depends on the timing of grants and includes accrual reversals.



Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2014

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.00%	<u>% of Budget Utilized</u>
Fund 1070 (Transportation Impact Fee - North)				
Revenues	\$ 1,594,013	\$ 531,565	\$ 1,062,448	33.35%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	1,594,013	807,214	786,799	
Subtotal Expenses	1,594,013	807,214	786,799	50.64%
Net	\$ -	\$ (275,649)	\$ 275,649	
Fund 1071 (Transportation Impact Fee - Southeast)				
Revenues	\$ 3,944,907	\$ 1,262,526	\$ 2,682,381	32.00%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	3,944,907	16,876	3,928,031	
Subtotal Expenses	3,944,907	16,876	3,928,031	0.43%
Net	\$ -	\$ 1,245,650	\$ (1,245,650)	
Fund 1072 (Transportation Impact Fee - Southwest)				
Revenues	* \$ 1,644,646	\$ (341,226)	\$ 1,985,872	-20.75%
Expenses				
Salaries/Benefits	-	-	-	
Operating	1,644,646	727,152	917,494	
Subtotal Expenses	1,644,646	727,152	917,494	44.21%
Net	\$ -	\$ (1,068,379)	\$ 1,068,379	
* Heartwood 21, Inc. developer's agreement terminated in December.				
Fund 1100 (Gas Tax)				
Revenues	\$ 10,271,293	\$ 2,204,729	\$ 8,066,564	21.46%
Expenses				
Salaries/Benefits	-	16,330	(16,330)	
Operating	10,271,293	3,304,721	6,966,572	
Subtotal Expenses	10,271,293	3,321,050	6,950,243	32.33%
Net	\$ -	\$ (1,116,321)	\$ 1,116,321	
Fund 5020 (Construction Management)				
Revenues	\$ 4,395,932	\$ 979,379	\$ 3,416,553	22.28%
Expenses				
Salaries/Benefits	3,783,177	854,888	2,928,289	
Operating	612,755	146,559	466,196	
Subtotal Expenses	4,395,932	1,001,448	3,394,484	22.78%
Net	\$ -	\$ (22,068)	\$ 22,068	

Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2014

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.00%	% of Budget Utilized
Fund 1285 (GOAA Police)				
Revenues	\$ 10,567,338	\$ 2,702,926	\$ 7,864,412	25.58%
Expenses				
Salaries/Benefits	10,055,822	2,448,501	7,607,321	
Operating	511,516	159,000	352,516	
Subtotal Expenses	10,567,338	2,607,501	7,959,837	24.68%
Net	\$ -	\$ 95,425	\$ (95,425)	
Fund 0017 (EMS Transport)				
Revenues	\$ 18,000,000	\$ 3,797,478	\$ 14,202,522	21.10%
Expenses				
Salaries/Benefits	944,913	849,239	95,674	
Operating	17,055,087	3,334,630	13,720,457	
Subtotal Expenses	18,000,000	4,183,870	13,816,130	23.24%
Net	\$ -	\$ (386,391)	\$ 386,391	
Fund 0015 (Dubsdread Golf Course)				
Revenues	\$ 2,122,760	\$ 193,584	\$ 1,929,176	9.12%
Expenses				
Salaries/Benefits	-	-	-	
Operating	2,122,760	415,346	1,707,414	
Subtotal Expenses	2,122,760	415,346	1,707,414	19.57%
Net	\$ -	\$ (221,762)	\$ 221,762	
Fund 0023 (After School All Stars)				
Revenues	\$ 1,117,098	\$ 291,935	\$ 825,163	26.13%
Expenses				
Salaries/Benefits	398,518	286,624	111,894	
Operating	718,580	18,960	699,620	
Subtotal Expenses	1,117,098	305,583	811,515	27.36%
Net	\$ -	\$ (13,648)	\$ 13,648	
Fund 5001 (Fleet Management)				
Revenues	\$ 18,608,771	\$ 4,541,994	\$ 14,066,777	24.41%
Expenses				
Salaries/Benefits	3,097,062	755,668	2,341,394	
Operating	15,511,709	4,299,971	11,211,738	
Subtotal Expenses	18,608,771	5,055,639	13,553,132	27.17%
Net	\$ -	\$ (513,645)	\$ 513,645	

Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2014

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.00%	% of Budget Utilized
Fund 5005 (Facilities Management)				
Revenues	\$ 5,994,074	\$ 1,967,879	\$ 4,026,195	32.83%
Expenses				
Salaries/Benefits	3,355,165	731,611	2,623,554	
Operating	2,638,909	1,320,638	1,318,271	
Subtotal Expenses	5,994,074	2,052,249	3,941,825	34.24%
Net	\$ -	\$ (84,370)	\$ 84,370	
Fund 5010 (Health Care)				
Revenues	\$ 57,370,495	\$ 13,815,953	\$ 43,554,542	24.08%
Expenses				
Salaries/Benefits	117,572	27,046	90,526	
Operating	57,252,923	13,159,997	44,092,926	
Subtotal Expenses	57,370,495	13,187,043	44,183,452	22.99%
Net	\$ -	\$ 628,910	\$ (628,910)	
Fund 5015 (Risk Management)				
Revenues	\$ 15,519,596	\$ 2,865,483	\$ 12,654,113	18.46%
Expenses				
Salaries/Benefits	1,055,698	201,981	853,717	
Operating	* 14,463,898	12,341,972	2,121,926	
Subtotal Expenses	15,519,596	12,543,952	2,975,644	80.83%
Net	\$ -	\$ (9,678,469)	\$ 9,678,469	
* Full year actuarial claims liability recorded in October.				
Funds 1200 (Housing and Urban Development Grants)				
Revenues	\$ 6,035,955	\$ 700,962	\$ 5,334,993	11.61%
Expenses				
Salaries/Benefits	743,424	157,141	586,283	
Operating	5,292,531	676,441	4,616,090	
Subtotal Expenses	6,035,955	833,583	5,202,372	13.81%
Net	\$ -	\$ (132,621)	\$ 132,621	
Funds 1050 - 1054 (State Housing Initiatives Partnership Grants)				
Revenues	\$ -	\$ 147,539	\$ (147,539)	
Expenses				
Salaries/Benefits	-	18,952	(18,952)	
Operating	-	96,622	(96,622)	
Subtotal Expenses	-	115,574	(115,574)	
Net	\$ -	\$ 31,965	\$ (31,965)	

Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2014

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.00%	<u>% of Budget Utilized</u>
Fund 1155 (Leu Gardens)				
Revenues	\$ 2,574,530	\$ 644,091	\$ 1,930,439	25.02%
Expenses				
Salaries/Benefits	1,501,337	402,280	1,099,057	
Operating	1,073,193	226,944	846,249	
Subtotal Expenses	<u>2,574,530</u>	<u>629,225</u>	<u>1,945,305</u>	24.44%
Net	<u>\$ -</u>	<u>\$ 14,867</u>	<u>\$ (14,867)</u>	
Fund 0020 (Mennello Museum)				
Revenues	\$ 584,155	\$ 128,147	\$ 456,008	21.94%
Expenses				
Salaries/Benefits	337,665	60,292	277,373	
Operating	246,490	96,139	150,351	
Subtotal Expenses	<u>584,155</u>	<u>156,431</u>	<u>427,724</u>	26.78%
Net	<u>\$ -</u>	<u>\$ (28,284)</u>	<u>\$ 28,284</u>	
Fund 4005 (Orlando Stadium Operations)				
Revenues	\$ 4,730,258	\$ 1,984,309	\$ 2,745,949	41.95%
Expenses				
Salaries/Benefits	1,125,760	364,237	761,523	
Operating	3,604,498	1,309,834	2,294,664	
Subtotal Expenses	<u>4,730,258</u>	<u>1,674,071</u>	<u>3,056,187</u>	35.39%
Net	<u>\$ -</u>	<u>\$ 310,238</u>	<u>\$ (310,238)</u>	
Fund 1250 (Community Redevelopment Agency)				
Revenues	* \$ 8,384,533	\$ 94,242	\$ 8,290,291	1.12%
Expenses				
Salaries/Benefits	1,682,657	370,752	1,311,905	
Operating	6,701,876	1,204,963	5,496,913	
Subtotal Expenses	<u>8,384,533</u>	<u>1,575,715</u>	<u>6,808,818</u>	18.79%
Net	<u>\$ -</u>	<u>\$ (1,481,473)</u>	<u>\$ 1,481,473</u>	
* Revenues coincide with property tax payments				
Fund 4190 (Downtown Development Board)				
Revenues	\$ 3,539,860	\$ 1,690,491	\$ 1,849,369	47.76%
Expenses				
Salaries/Benefits	255,377	68,308	187,069	
Operating	* 3,284,483	1,866,812	1,417,671	
Subtotal Expenses	<u>3,539,860</u>	<u>1,935,120</u>	<u>1,604,740</u>	54.67%
Net	<u>\$ -</u>	<u>\$ (244,629)</u>	<u>\$ 244,629</u>	
* Tax increment payment.				