

FUND STATUS

FY 2016/17

As of December 31st



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.)*

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General Fund Revenues Narrative

As of December 31, 2016

Revenue Overview

The City of Orlando's General Fund revenue budget totals \$424M for FY16/17. Through December, the City brought in \$131.8M which represents 31.1% of the total. Last year at the end of the first quarter, we had collected 36.8% of revenue. Current year collections are below expectations but we see this correcting in January 2017.

Property Taxes

Property Tax are the single largest revenue source. Through December, \$71.1M in property tax revenue has been collected. This is roughly 44.6% of the total expected collection for FY16/17 and is behind last year after the first quarter which was at 63.3% total collection. Property tax revenue is expected to exceed prior years' collection in January and February.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$9.7M are consistent with the revenues collected through December of prior years.

Fines and Forfeitures

Through December \$336k of the budgeted \$2.5M has been collected. Collections from both red light citations and traffic-related fines are behind expectations. The budget is nearly \$1M higher than last year's budget so we will closely monitor this revenue source.

Franchise Fees

The amount collected to date is about \$8.2M which is 25.7% 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 \$17.9M collected represents 24.7% of the revenue budget and is consistent with prior years.

Licenses and Permits

The Local Business Tax collections, which were budgeted to grow by 9% over last year, are below expectations. Permits meanwhile are exceeding expectations. Overall, Licenses and Permits revenue are expected to meet budget for the year.

Sales and Use Taxes

For this revenue group, 20.7% of \$57M (or \$11.9M) 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 above expectations and prior year.

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2016

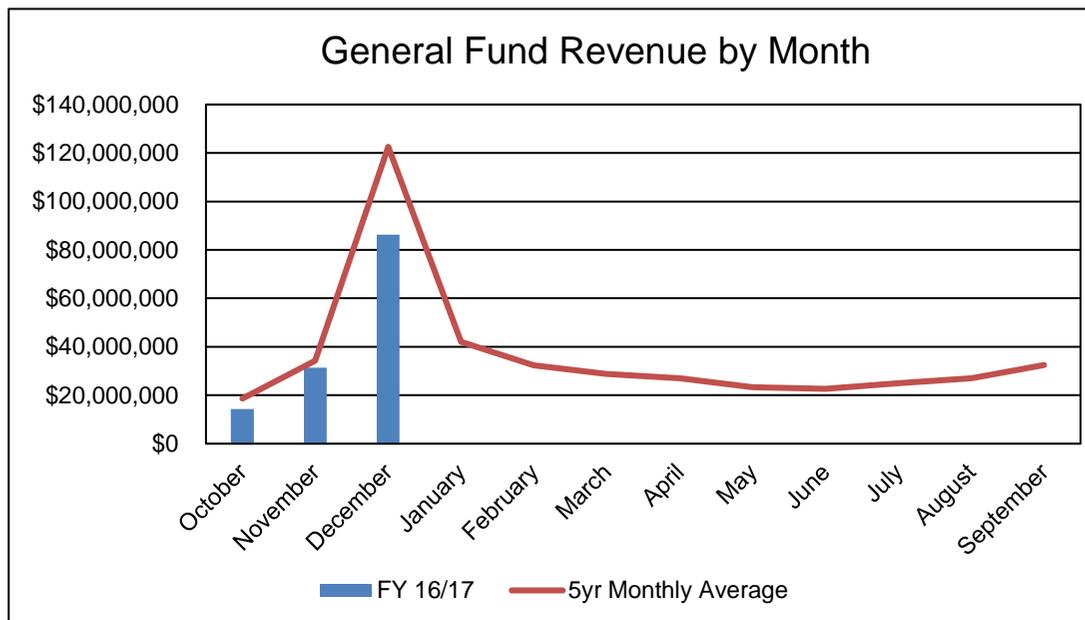
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 25.00%	FY15/16 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	159,311,274	71,130,390	88,180,884	44.6%	63.3%
Property Taxes	<u>159,311,274</u>	<u>71,130,390</u>	<u>88,180,884</u>	44.6%	63.3%
Charges for Services					
User Charges and Fees	32,947,134	8,339,496	24,607,638	25.3%	23.9%
Fire Related Fees	1,058,000	378,108	679,892	35.7%	28.8%
Police Related Fees	2,518,573	349,210	2,169,363	13.9%	33.5%
Recreation and Culture Fees	2,384,600	613,969	1,770,631	25.7%	20.7%
Charges for Services	<u>38,908,307</u>	<u>9,680,784</u>	<u>29,227,523</u>	24.9%	24.4%
Fines and Forfeitures (1)					
Traffic Related Fines	450,000	77,578	372,422	17.2%	16.0%
Red Light Citations	2,000,000	289,282	1,710,718	14.5%	39.2%
Fines and Forfeitures	<u>2,450,000</u>	<u>366,861</u>	<u>2,083,139</u>	15.0%	33.2%
Franchise Fees					
Franchise Fees	32,000,000	8,223,431	23,776,569	25.7%	26.7%
Franchise Fees	<u>32,000,000</u>	<u>8,223,431</u>	<u>23,776,569</u>	25.7%	26.7%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (2)	58,200,000	14,765,310	43,434,690	25.4%	25.0%
Grant Revenue (3)	626,467	70	626,397	0.0%	3.5%
Jurisdictional Memorandums and Agreements	3,760	17,970	(14,210)	477.9%	303.2%
State Revenue Sharing	13,385,000	3,089,098	10,295,902	23.1%	24.0%
Intergovernmental Revenue	<u>72,495,227</u>	<u>17,872,448</u>	<u>54,622,779</u>	24.7%	24.4%
Licenses and Permits					
Local Business Taxes	8,415,000	1,112,980	7,302,020	13.2%	13.5%
Permits	4,416,000	1,060,683	3,355,317	24.0%	33.7%
Licenses and Permits	<u>12,831,000</u>	<u>2,173,662</u>	<u>10,657,338</u>	16.9%	20.1%
Sales and Use Taxes					
Communication Services Tax	12,600,000	2,268,738	10,331,262	18.0%	9.8%
Insurance Premium Taxes (4)	4,330,817	-	4,330,817	0.0%	0.0%
State Sales Tax	40,300,000	9,586,381	30,713,619	23.8%	23.9%
Sales and Use Taxes	<u>57,230,817</u>	<u>11,855,119</u>	<u>45,375,698</u>	20.7%	18.7%
Operating Revenues Total	<u>375,226,625</u>	<u>121,302,694</u>	<u>253,923,931</u>	<u>32.3%</u>	<u>39.5%</u>

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2016

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b =	<u>% of Budget</u> 25.00%	<u>FY15/16 % of Budget</u>
Other Revenues					
Debt Proceeds	-	0	-	N/A	100.0%
Interest	659,711	(1,409,213)	2,068,924	-213.6%	-0.5%
Other Miscellaneous Revenues	7,496,790	1,661,629	5,835,161	22.2%	18.0%
Special Assessments	10,000	11,082	(1,082)	110.8%	170.3%
Other Revenues	<u>8,166,501</u>	<u>263,498</u>	<u>7,903,003</u>	<u>3.2%</u>	<u>44.4%</u>
Non-Operating Revenues Total	<u>8,166,501</u>	<u>263,498</u>	<u>7,903,003</u>	<u>3.2%</u>	<u>44.4%</u>
Transfers In (5)	40,657,583	10,268,947	30,388,636	25.3%	25.0%
Total Revenues	<u>424,050,709</u>	<u>131,835,139</u>	<u>261,653,036</u>	<u>31.1%</u>	<u>36.8%</u>
Project Enumbrances	56,755	-			
Funds Available for Expenditures	424,107,464	131,835,139	261,653,036	31.1%	

- 1) Revenue collected one month in arrears
- 2) \$83.9M to be received from OUC between Franchise Fees & Dividend. Budgeted amounts reflect the split provided by OUC.
- 3) Grants received on a reimbursement basis. The single largest reimbursement is from FDOT which is recieved in July.
- 4) Insurance Premium Taxes are collected in September.
- 5) Transfers done quarterly.



General Fund Expenditures Narrative

As of December 31, 2016

Expenditures Overview

The City of Orlando's expenditure budget totals \$424M for FY16/17. Through December, the City has spent \$125.6M which represents 29.6% of the total. A spike in December spending reflects three pay periods (vs. two in most months), retroactive labor agreement for OPD sworn employees, earlier payments to community organizations and payments to CRAs which were due with the annual property tax collections. Excess CRA revenue will be returned to the City in January. Given these multiple factors, we consider spending to be consistent with spending in previous years.

Office of Business & Financial Services (OBFS)

OBFS' spending has been below expectations in each month this fiscal year. Through December, \$6.4M has been spent. This is 23.3% of the total expected expenditure for FY 16/17 and is slightly below prior years.

Economic Development (EDV)

Through permitting and code enforcement, EDV generates a substantial amount of revenue to offset expenditures. The year-to-date expenditures of \$4M actuals are 25.7% of the budget and are slightly higher than the expenditures in prior years. This is attributable to higher staffing levels to provide superior customer service to residents and the developer community.

Executive Offices (EXO)

Spending in the first quarter in EXO was in large part in support of a variety of community organizations. These payments would normally occur in January. Through December \$6.8M of the budgeted \$29.5M has been spent. This is slightly higher than the prior year's expenditures and should normalize over the next quarter.

Families, Parks, and Recreation (FPR)

FPR generates revenue to offset expenditures through special events, fees for park usage, and recreation activities. A significant portion of the department's spending occurs over the summer (May-August) for camps and other programs. The amount spent to date is \$8.6M which is 27.5% of the annual budget. This is higher than the prior year's expenditures and due to anomalies that will correct in January.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget in the entire city. Of the \$99.9M budget, \$24.7M has been spent through December. This represents 24.8% of the total and is consistent with prior years. Anticipating a labor settlement later this fiscal year, we believe OFD will be at or possibly over budget by the end of this fiscal year based on prior year trends.

Housing & Community Development (HSG)

The department's General Fund expenditure budget is a modest \$888,877. So far, \$27,841 has been spent (3.1%), which is lower than previous year-to-date's spending. Changes made to how we budget for HSG should result in move 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 \$136.8M. Through December, 26.7% of the budget has been spent. This includes a retroactive adjustment to promotional steps, a 2.5% increase for some officers and a one-time transitional payment. Given this, spending is consistent with previous years. Given the expenditure pattern of recent years, OPD presents a risk of overspending their budget.

Public Works (PWK)

Through February, PWK has spent 21.3% of its \$10.1M budget. The budget for PWK has been reduced significantly over previous years, due to the creation of the new Transportation Department. While labor settlements may significantly impact the department's budget, we believe PWK will end the year at or below budget.

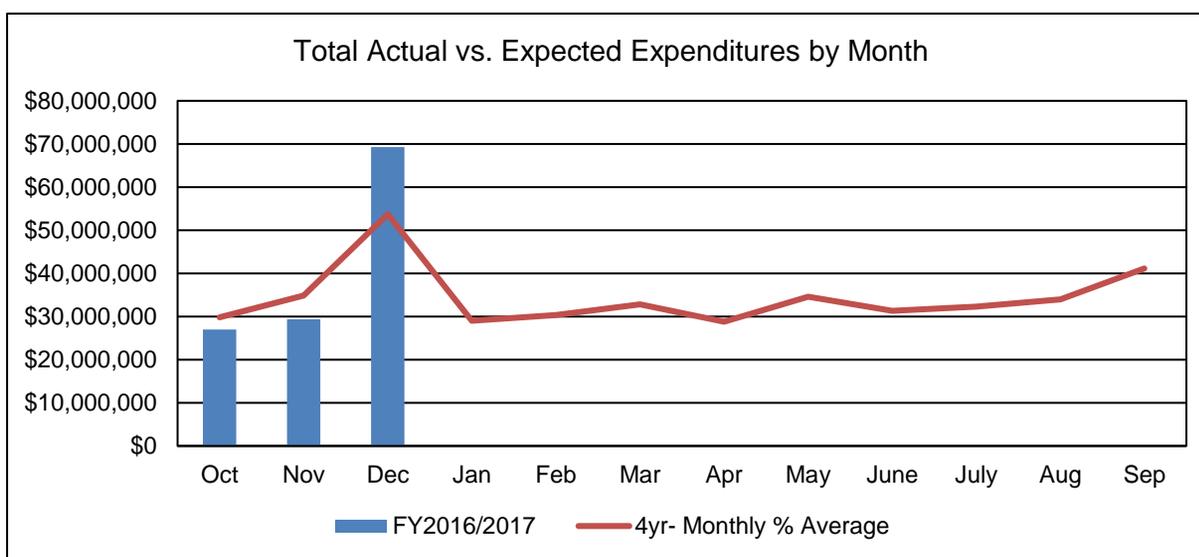
Transportation Department (TRN)

Year-to-date TRN has spent 20.2% of their \$15.1M budget (\$3.1M). This is consistent with previous year's spending for those areas that now comprise the department. As a new department and with pending labor settlements, TRN's spending will be closely monitored.

General Fund

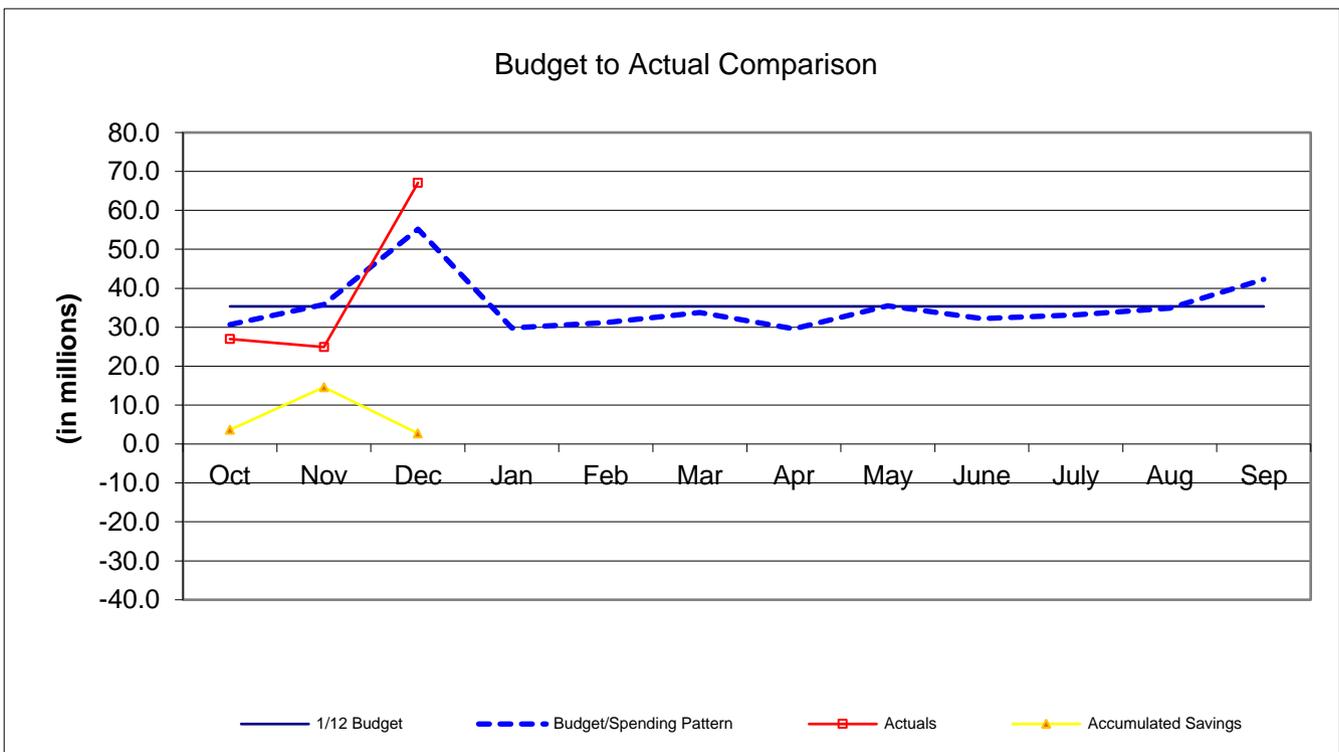
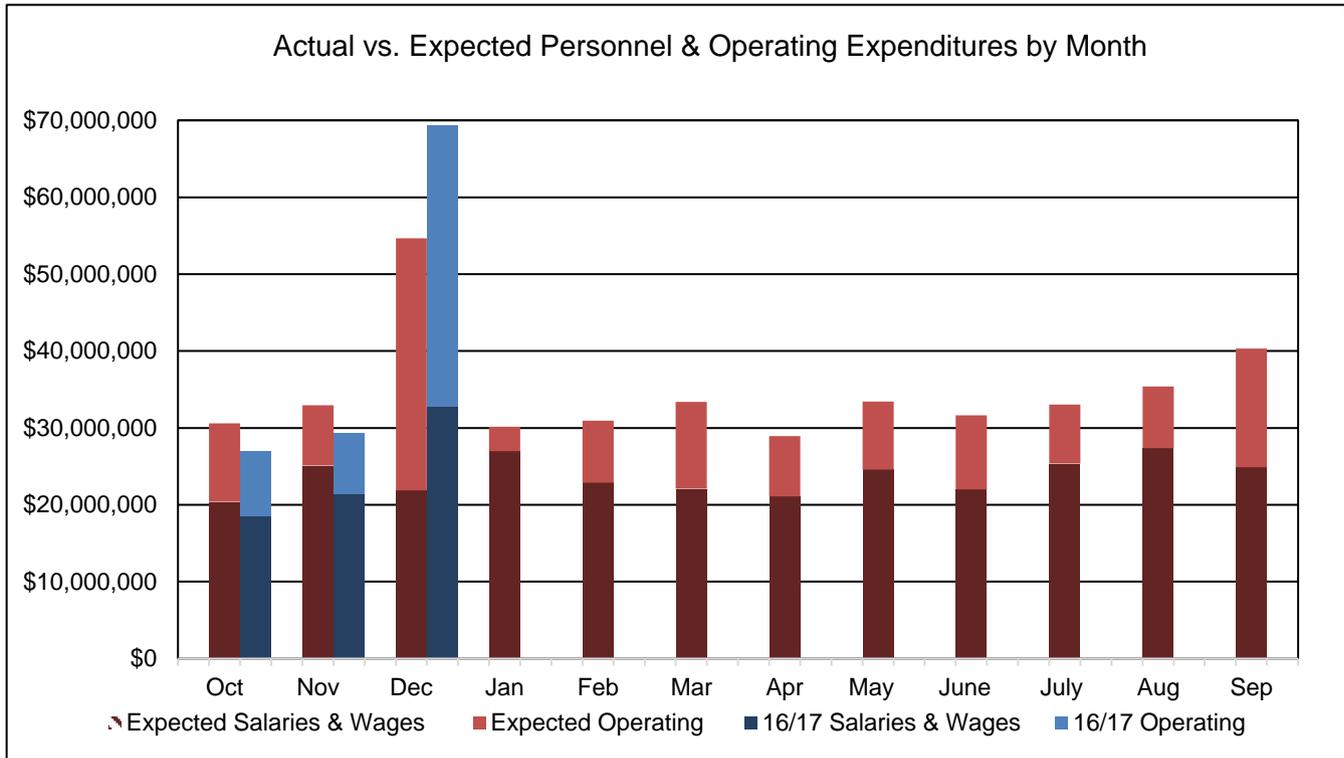
Budget Status as of December 31, 2016

Current Approved Budget			\$ 424,107,464	
Expenses:				
Year to Date (Prior Months)	\$	56,321,993		13.3%
Current Month		<u>69,307,024</u>		16.3%
Total Expenses to Date (Target = 25.0%)			125,629,017	29.6%
Unexpended Balance			<u>\$ 298,478,447</u>	70.4%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY15/16 % of Budget
Personnel Expenses	285,906,674	72,701,750	213,204,924	25.4%	22.3%
Supplies	4,949,052	1,249,397	3,699,655	25.2%	21.0%
Contractual Services	25,556,407	4,951,616	20,604,791	19.4%	21.6%
Community Sponsored Activities	6,381,889	2,425,748	3,956,141	38.0%	30.0%
Other Operating Expenses	3,947,726	906,973	3,040,753	23.0%	34.8%
Travel	556,653	50,687	505,966	9.1%	6.6%
Utilities	12,278,516	2,957,982	9,320,534	24.1%	26.8%
Fleet and Facility Charges	20,718,447	5,745,985	14,972,462	27.7%	25.1%
Debt Service	18,008,296	3,575,732	14,432,564	19.9%	22.3%
Tax Increment Contributions	19,041,865	26,083,560	(7,041,695)	137.0%	142.9%
Cost Allocation Plan Fee	311,263	77,816	233,447	25.0%	0.0%
Capital Outlay	1,104,572	147,690	956,882	13.4%	8.0%
Contingency	5,022,500	-	5,022,500	0.0%	0.0%
Transfer Out	20,323,604	4,754,081	15,569,523	23.4%	16.9%
Total Expenses	424,107,464	125,629,017	298,478,447	29.6%	27.3%

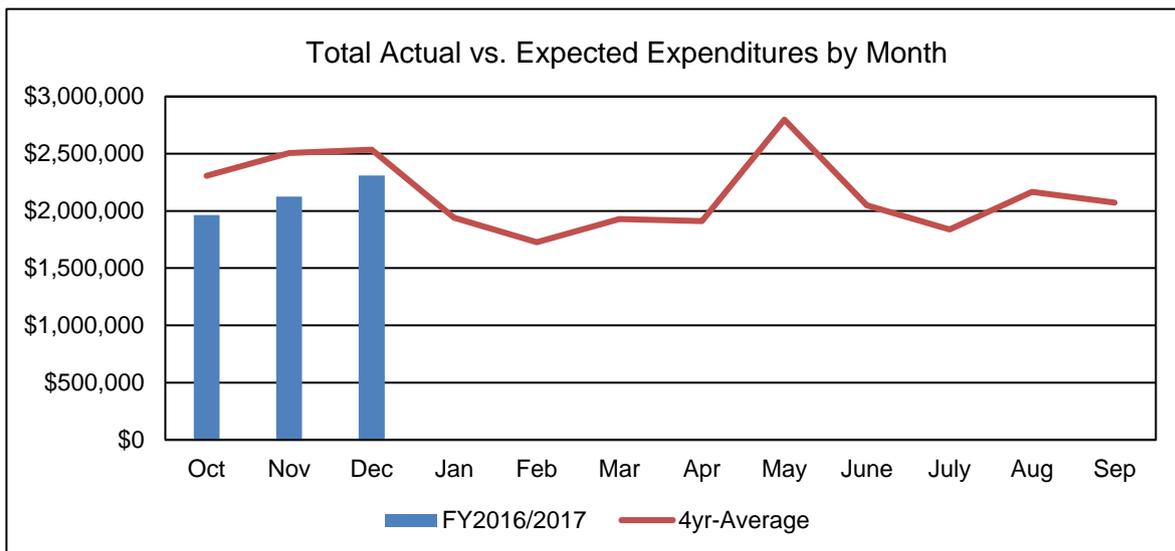
General Fund



Business and Financial Services

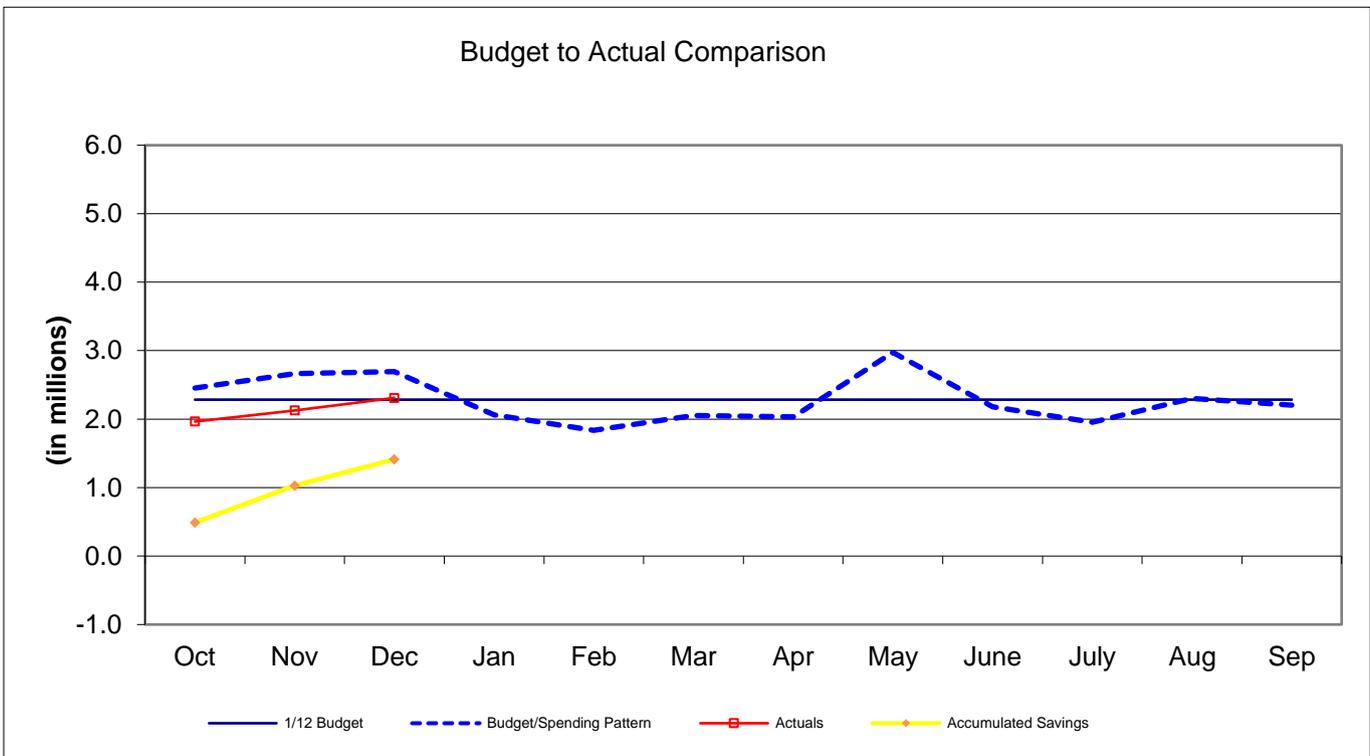
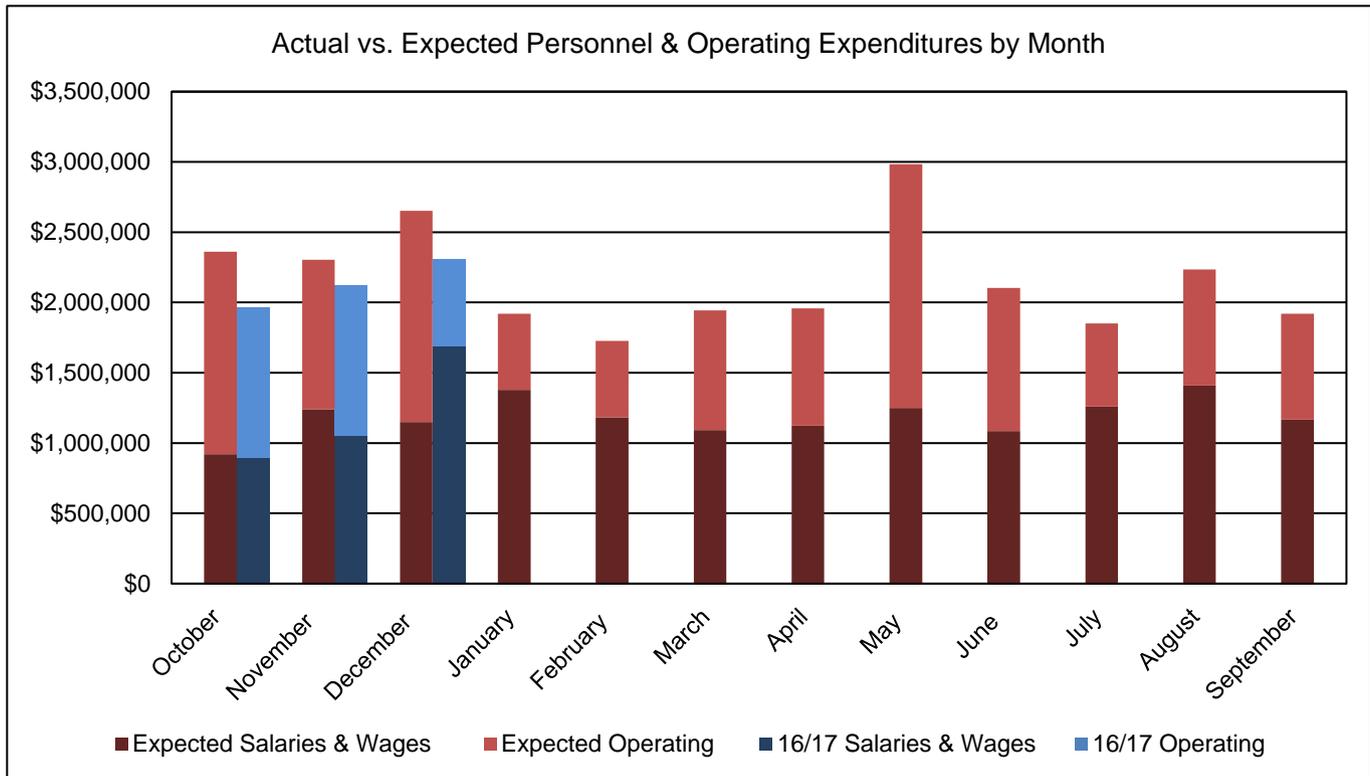
Budget Status as of December 31, 2016

Current Approved Budget			\$ 27,408,680	
Expenses:				
Year to Date (Prior Months)	\$	4,089,763	14.9%	
Current Month		<u>2,309,477</u>	8.4%	
Total Expenses to Date (Target = 25.0%)			6,399,241	23.3%
Unexpended Balance			<u>\$ 21,009,439</u>	76.7%



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.

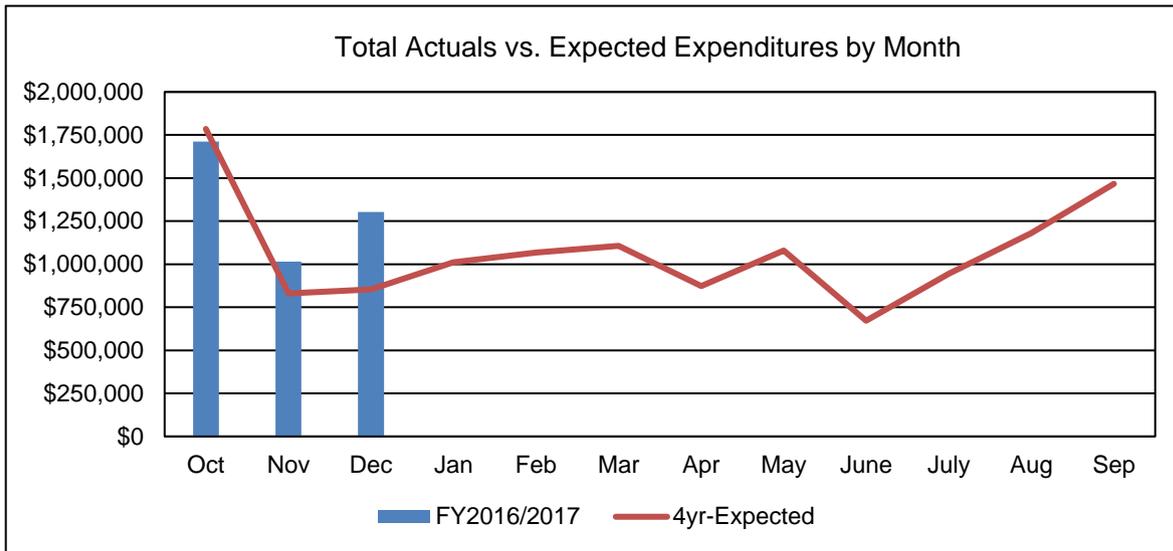
Business and Financial Services



Economic Development

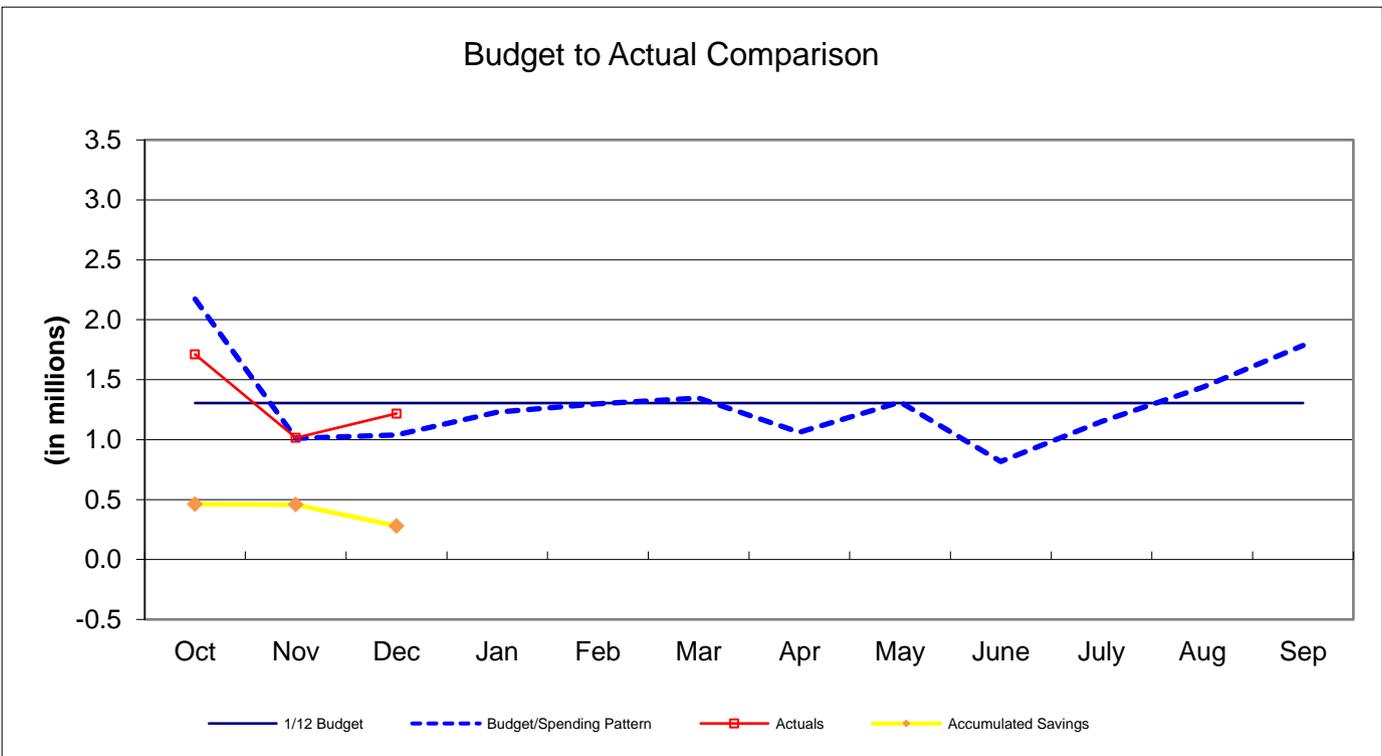
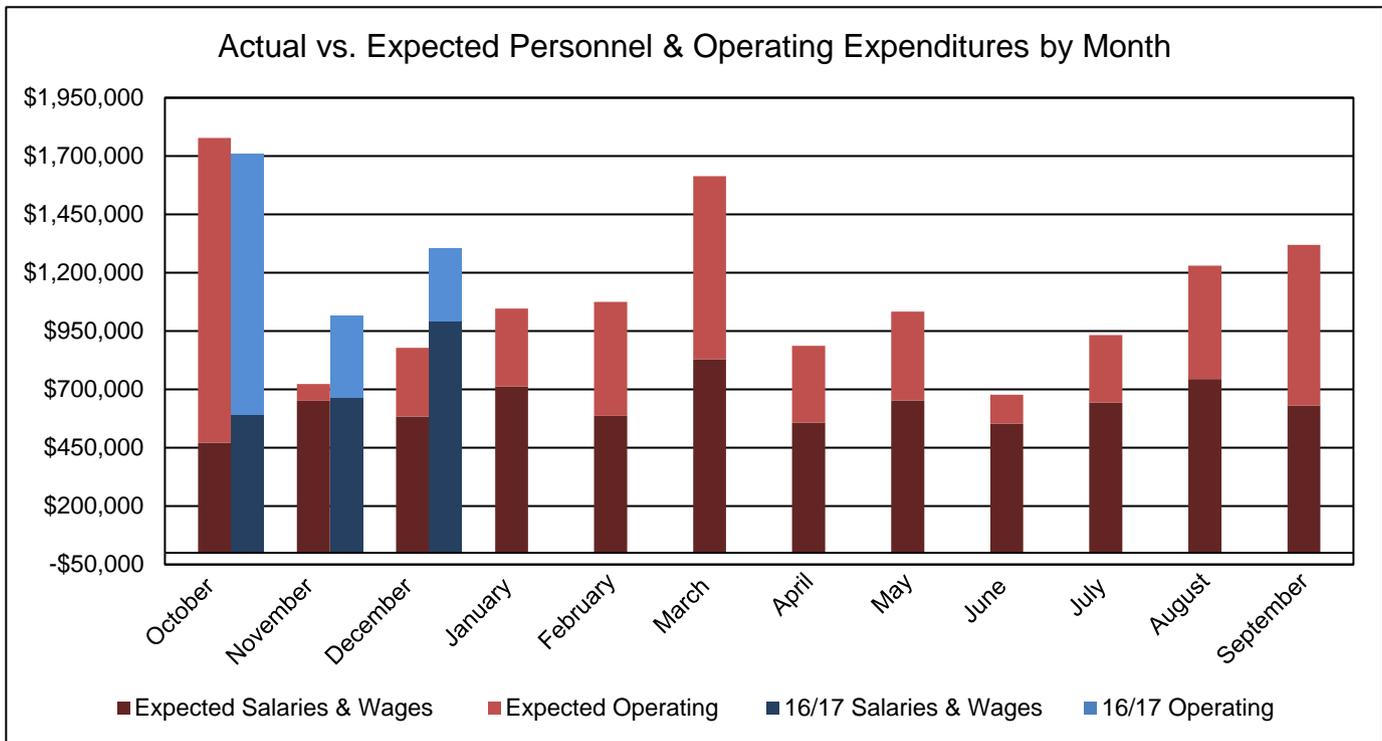
Budget Status as of December 31, 2016

Current Approved Budget		\$	15,661,899	
Expenses:				
Year to Date (Prior Months)	\$	2,725,948	17.4%	
Current Month		<u>1,303,588</u>	8.3%	
Total Expenses to Date (Target = 25.0%)			4,029,536	25.7%
Unexpended Balance			<u>\$ 11,632,363</u>	74.3%



Note: The spike in October Actual and the Expected line is due to the accounting of the FDOT Sun Rail debt service payments.

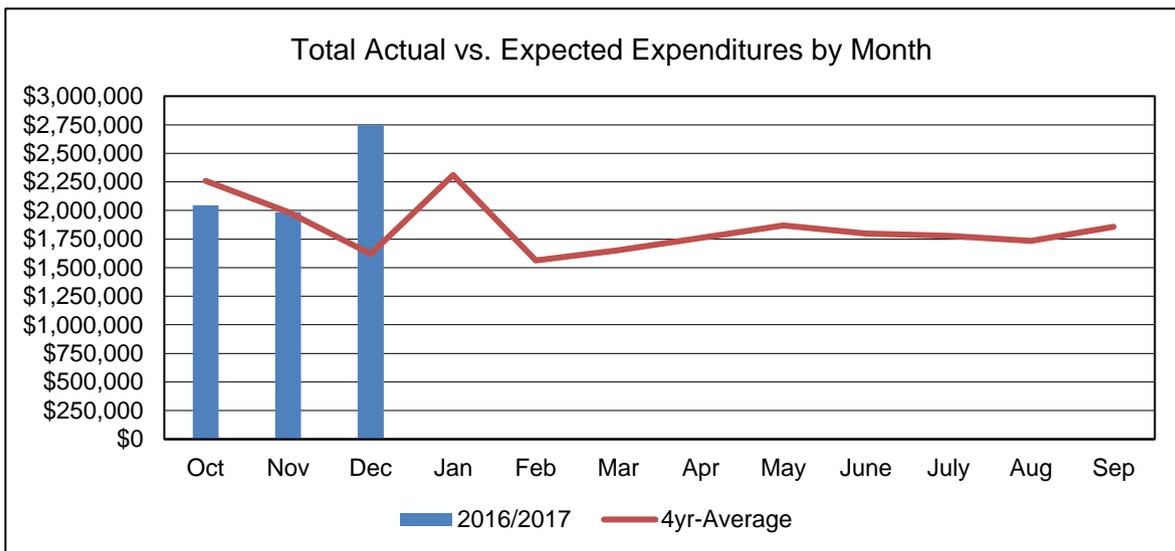
Economic Development



Executive Offices

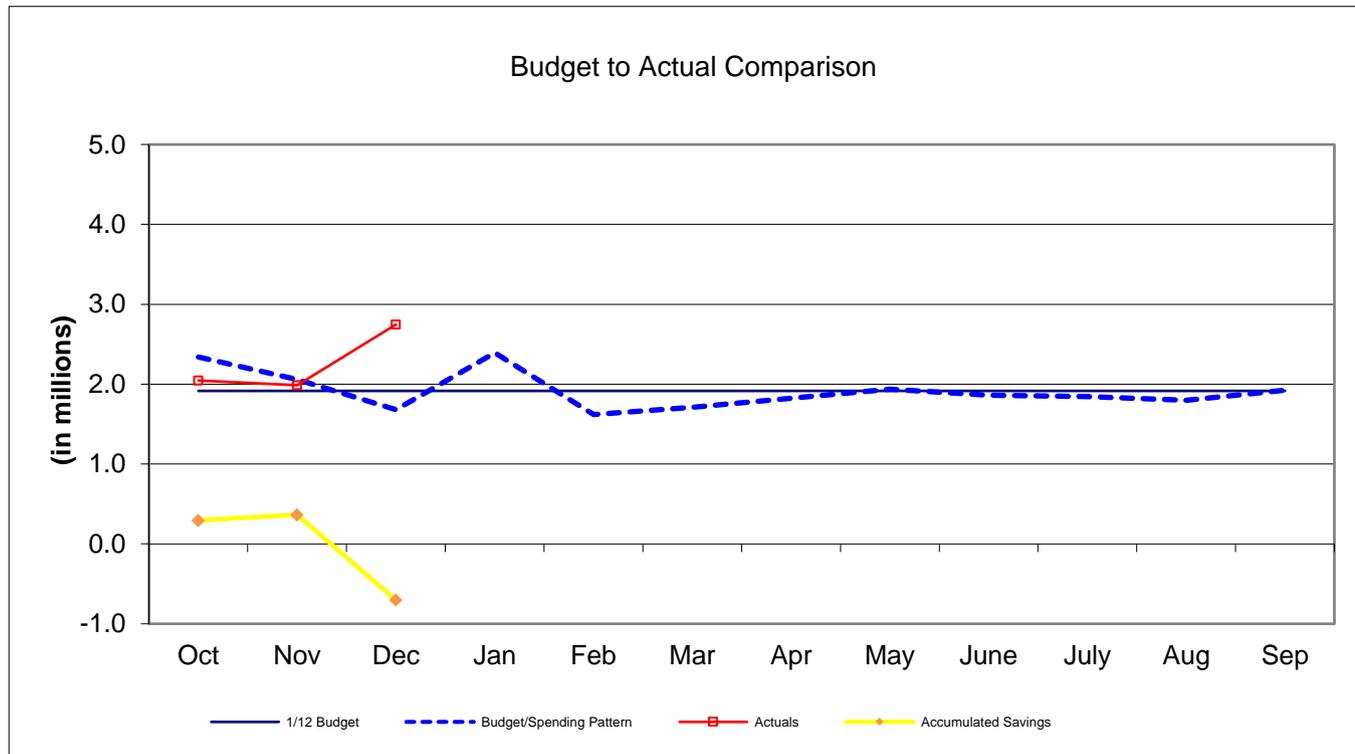
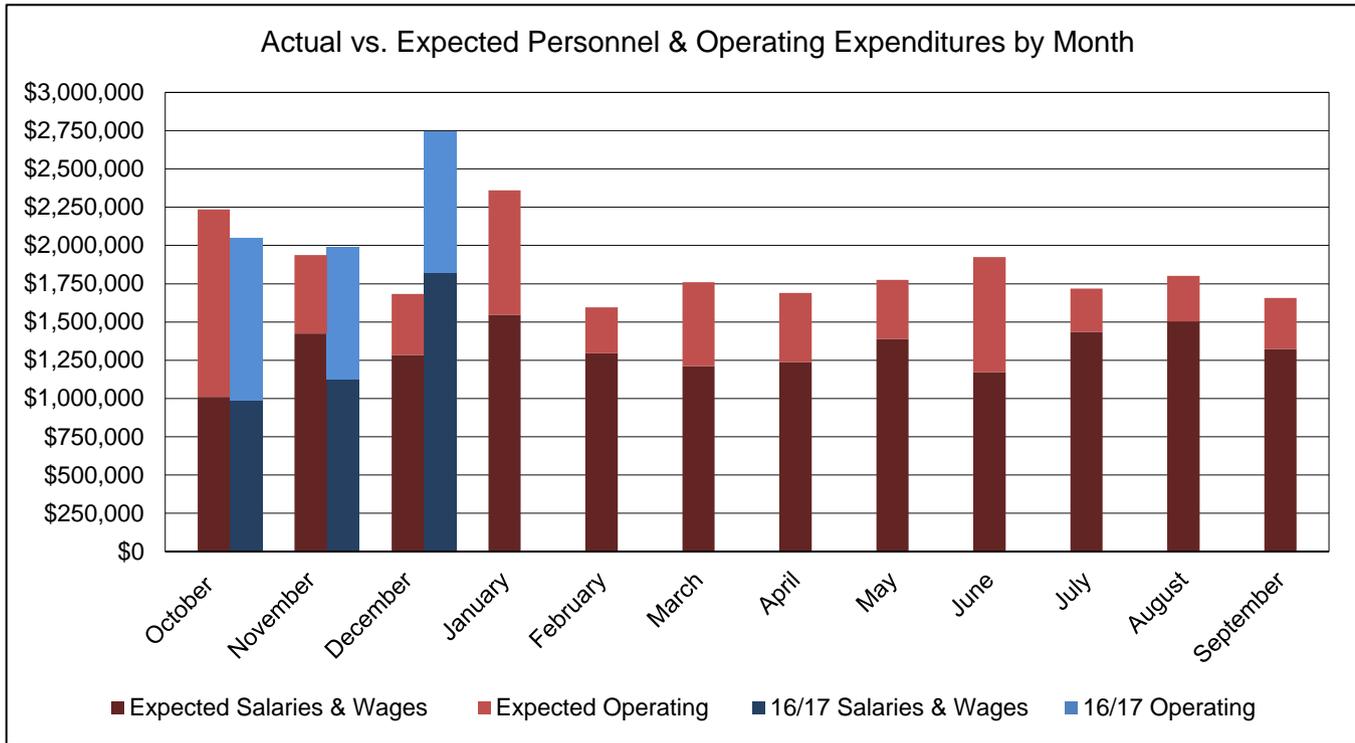
Budget Status as of December 31, 2016

Current Approved Budget		\$ 22,988,216
Expenses:		
Year to Date (Prior Months)	\$ 4,032,362	17.5%
Current Month	2,747,254	12.0%
Total Expenses to Date (Target=25.0%)	6,779,616	29.5%
Unexpended Balance	\$ 16,208,600	70.5%



Note: The spike in December actual is due in part to payments to Community Service Organizations which usually takes place in January.

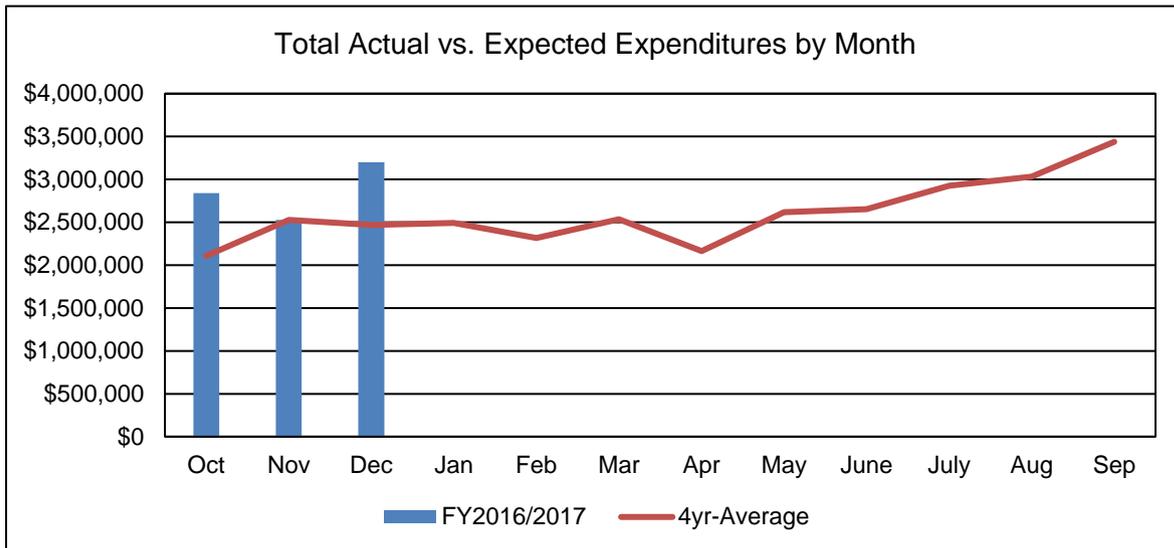
Executive Offices



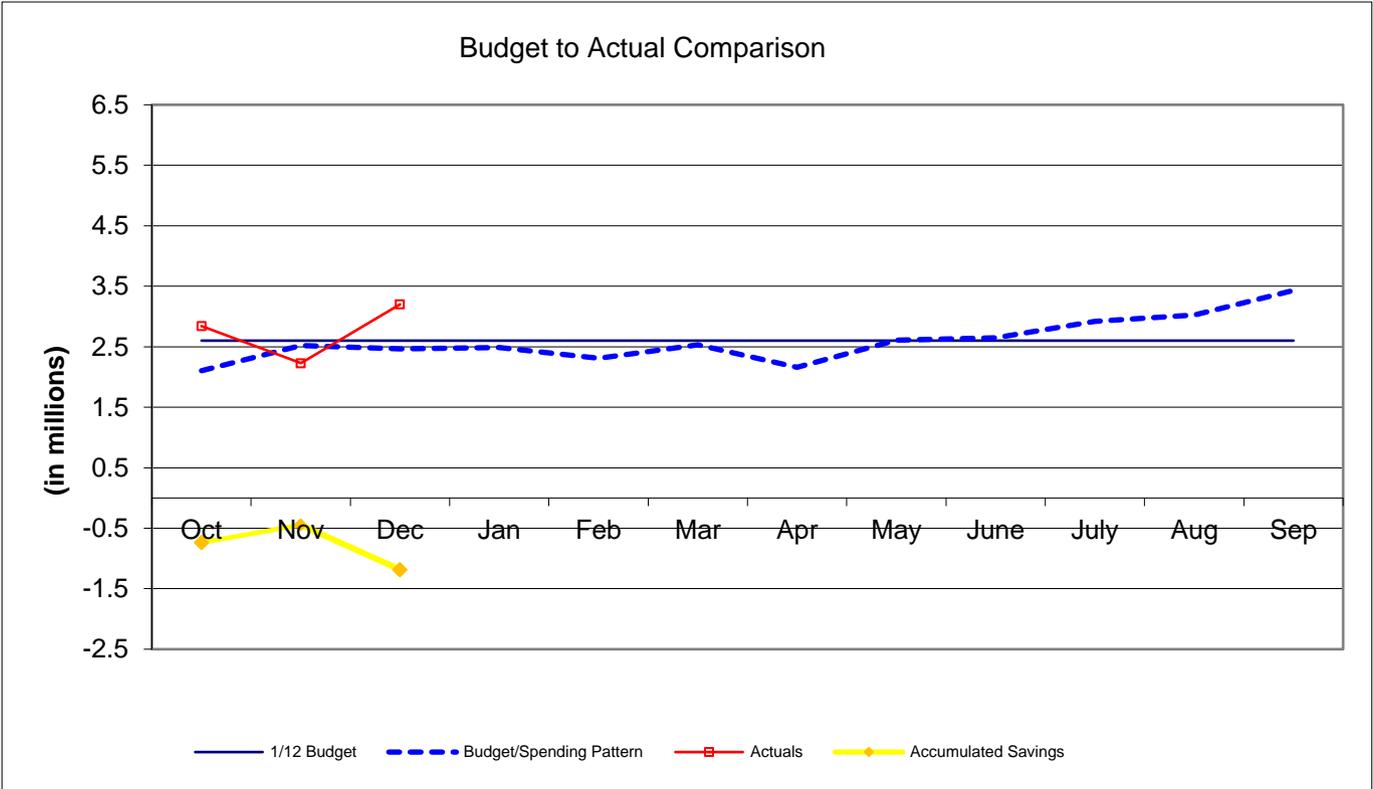
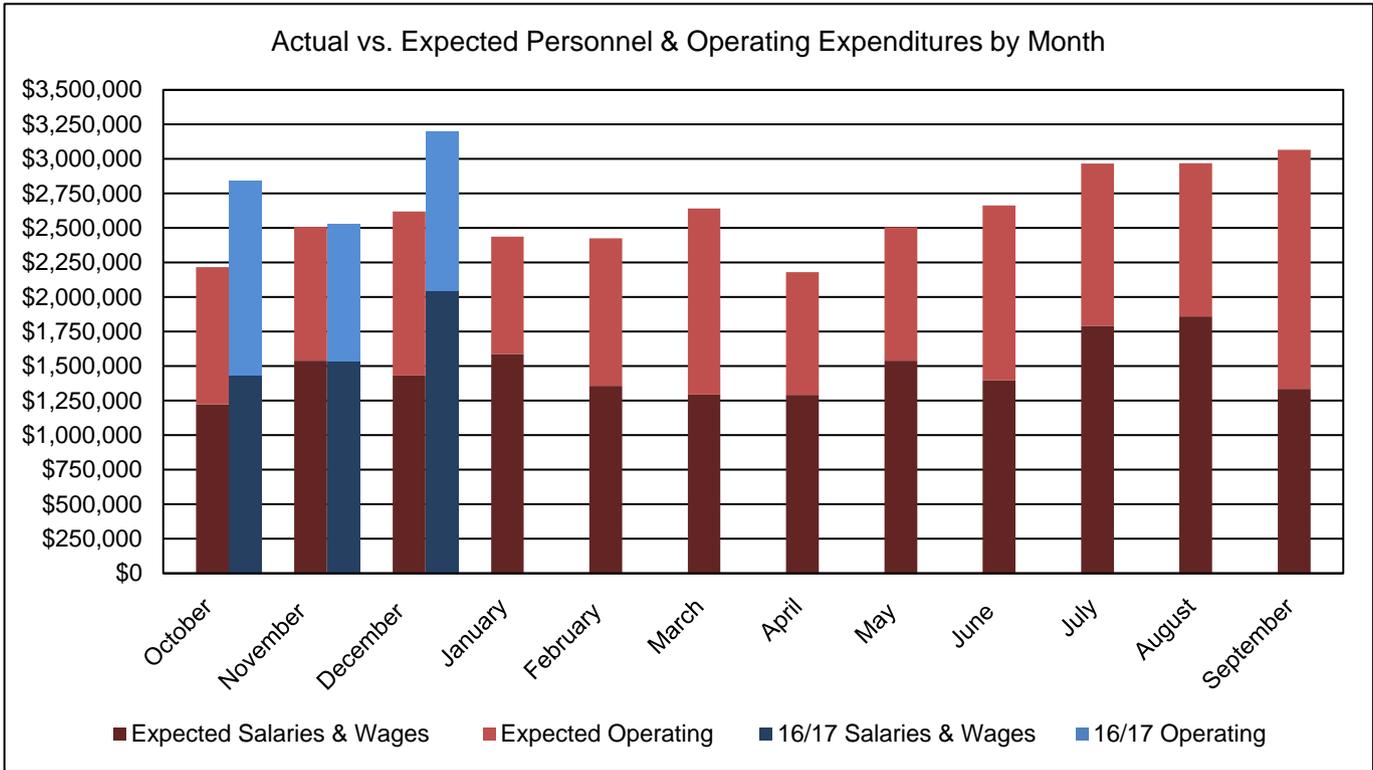
Families, Parks and Recreation Department

Budget Status as of December 31, 2016

Current Approved Budget		\$ 31,212,858
Expenses:		
Year to Date (Prior Months)	\$ 5,367,845	17.2%
Current Month	<u>3,201,502</u>	10.3%
Total Expenses to Date (Target = 25.0%)	8,569,347	27.5%
Unexpended Balance	<u>\$ 22,643,511</u>	72.5%



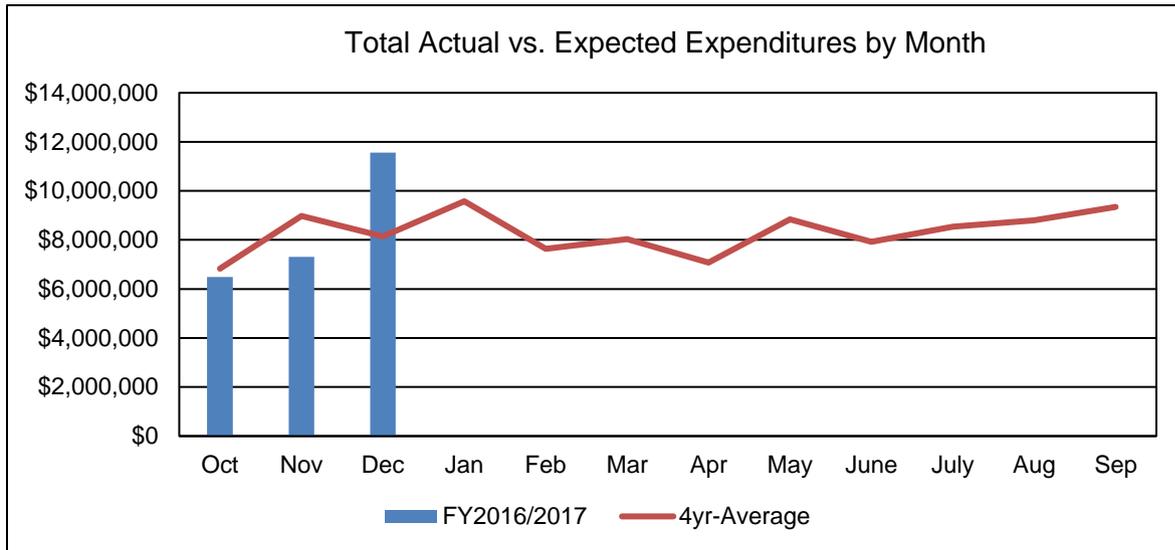
Families, Parks and Recreation Department



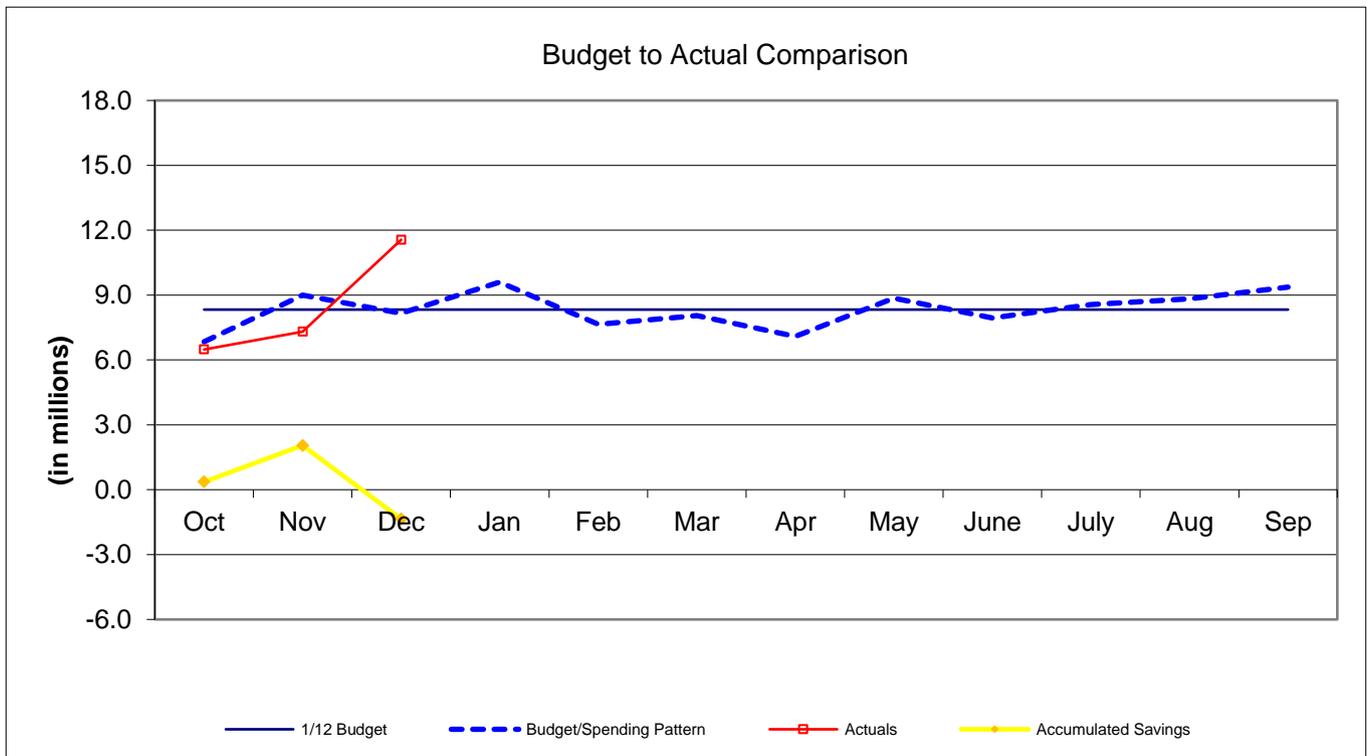
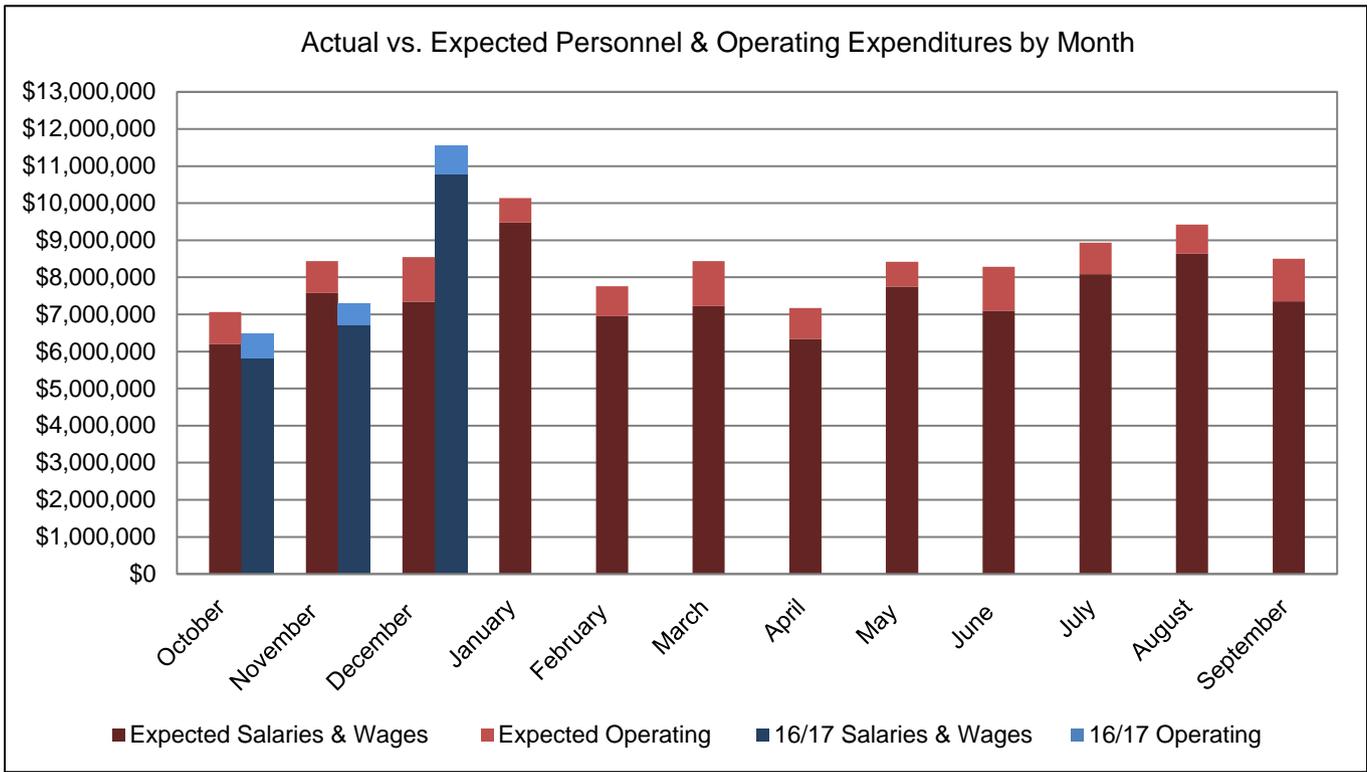
Fire Department

Budget Status as of December 31, 2016

Current Approved Budget		\$ 99,939,382
Expenses:		
Year to Date (Prior Months)	\$ 13,788,373	13.8%
Current Month	11,559,462	11.6%
 Total Expenses to Date (Target = 25.0%)	 25,347,835	 25.4%
 Unexpended Balance	 <u>\$ 74,591,547</u>	 74.6%



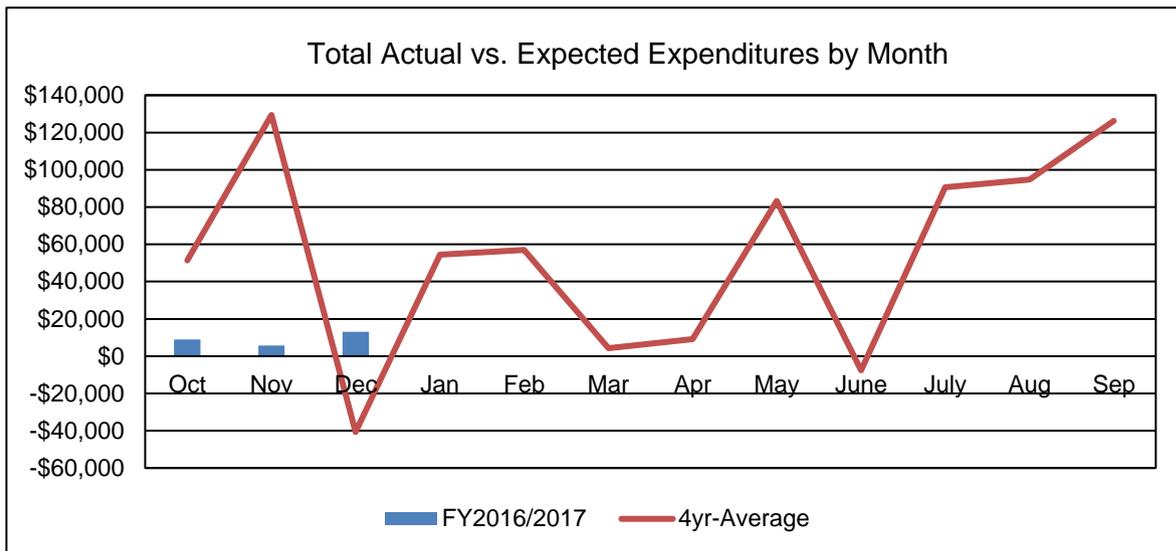
Fire Department



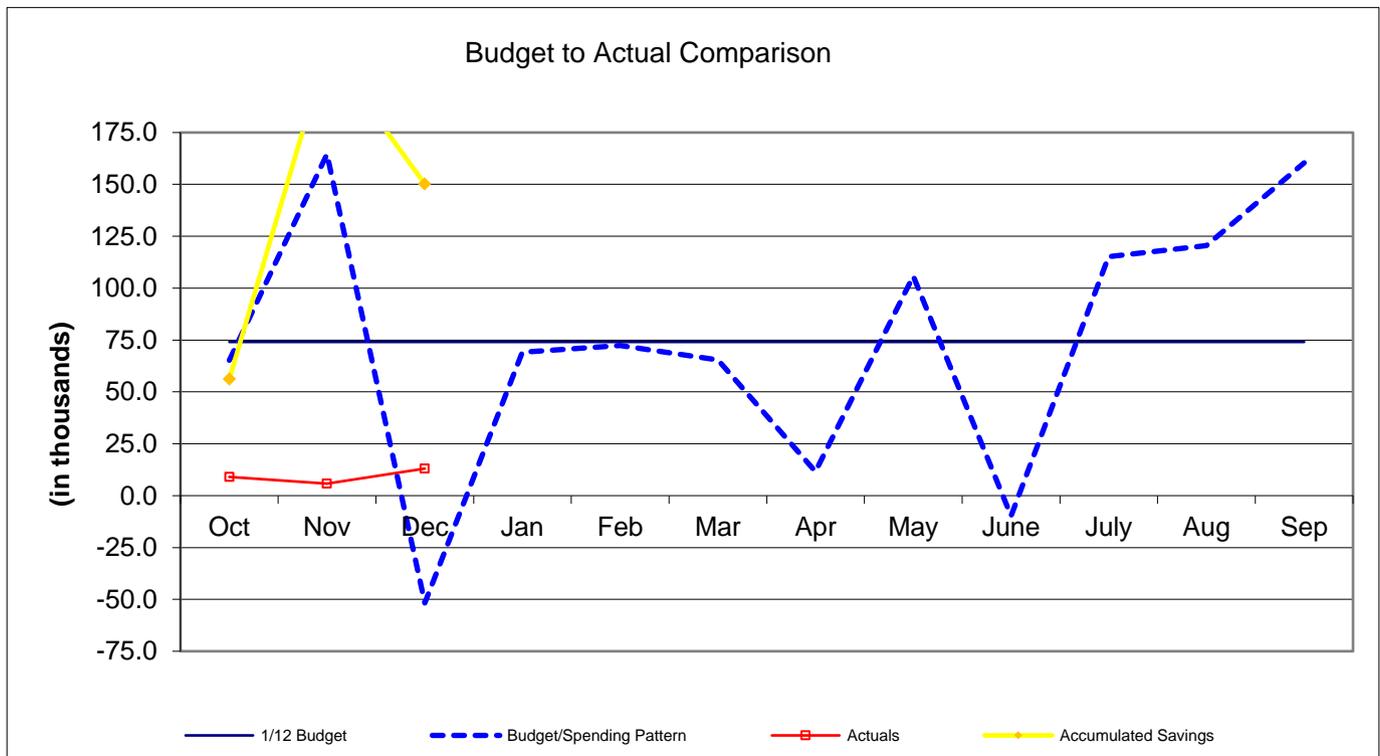
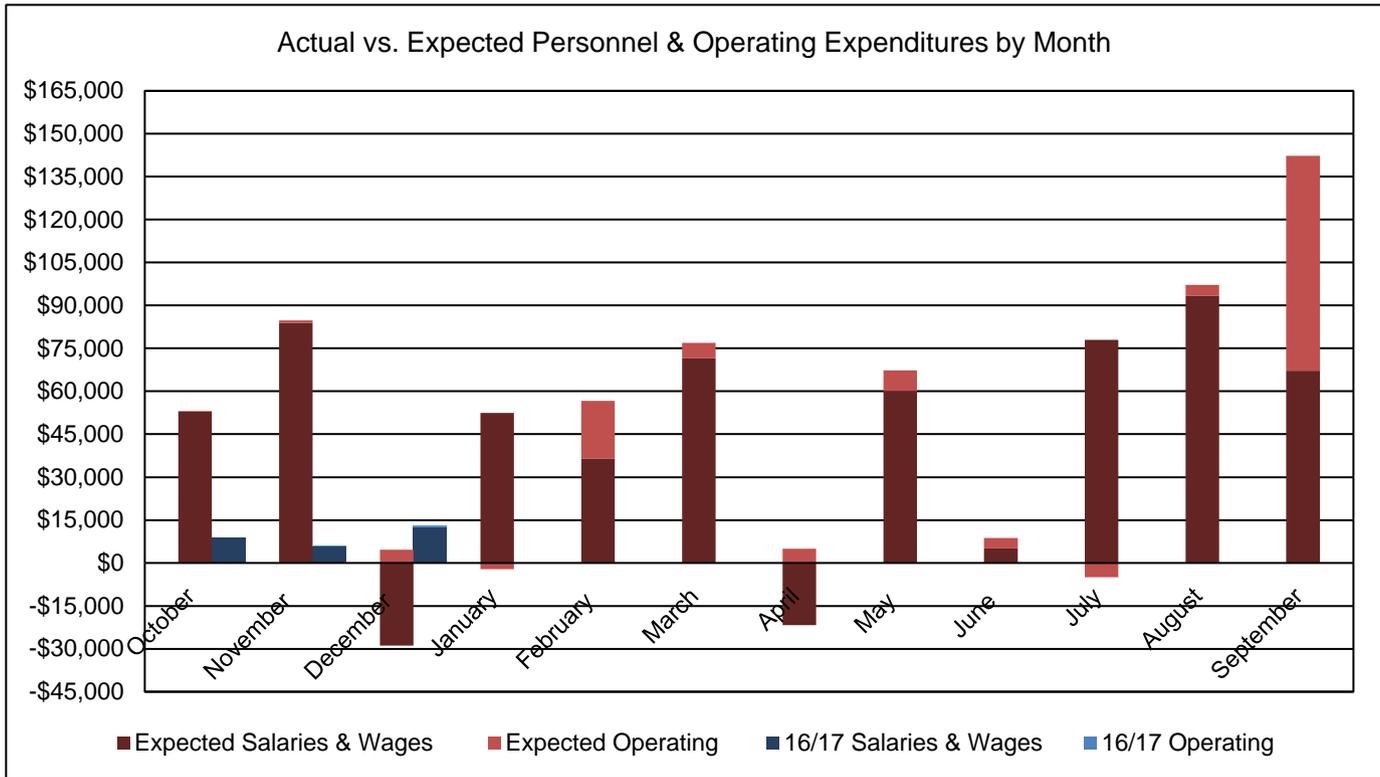
Housing & Community Development

Budget Status as of December 31, 2016

Current Approved Budget		\$	888,877	
Expenses:				
Year to Date (Prior Months)	\$	14,804	1.7%	
Current Month		<u>13,037</u>	1.5%	
Total Expenses to Date (Target = 25.0%)			27,841	3.1%
Unexpended Balance			<u>\$ 861,036</u>	96.9%



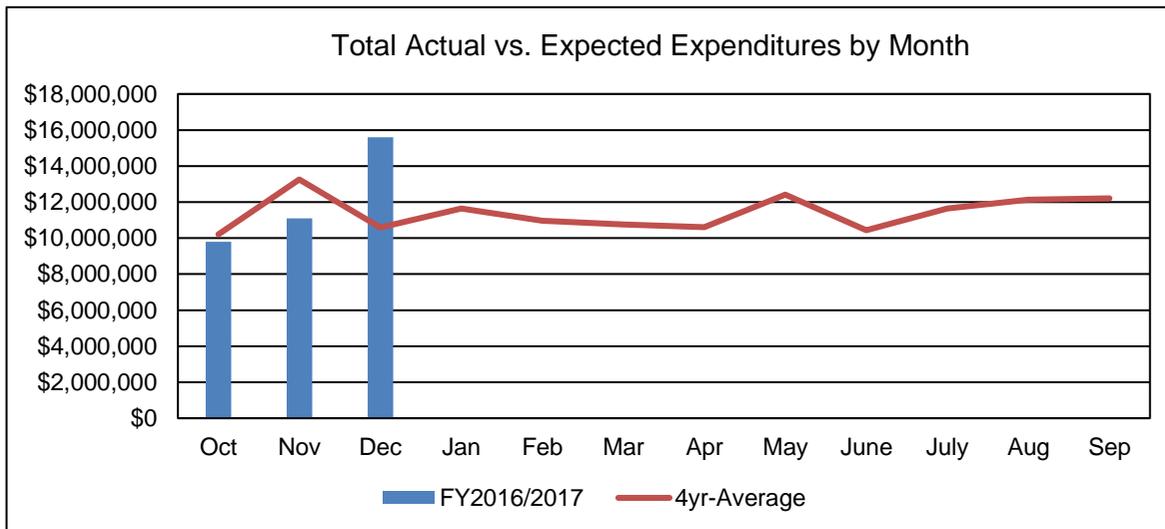
Housing & Community Development



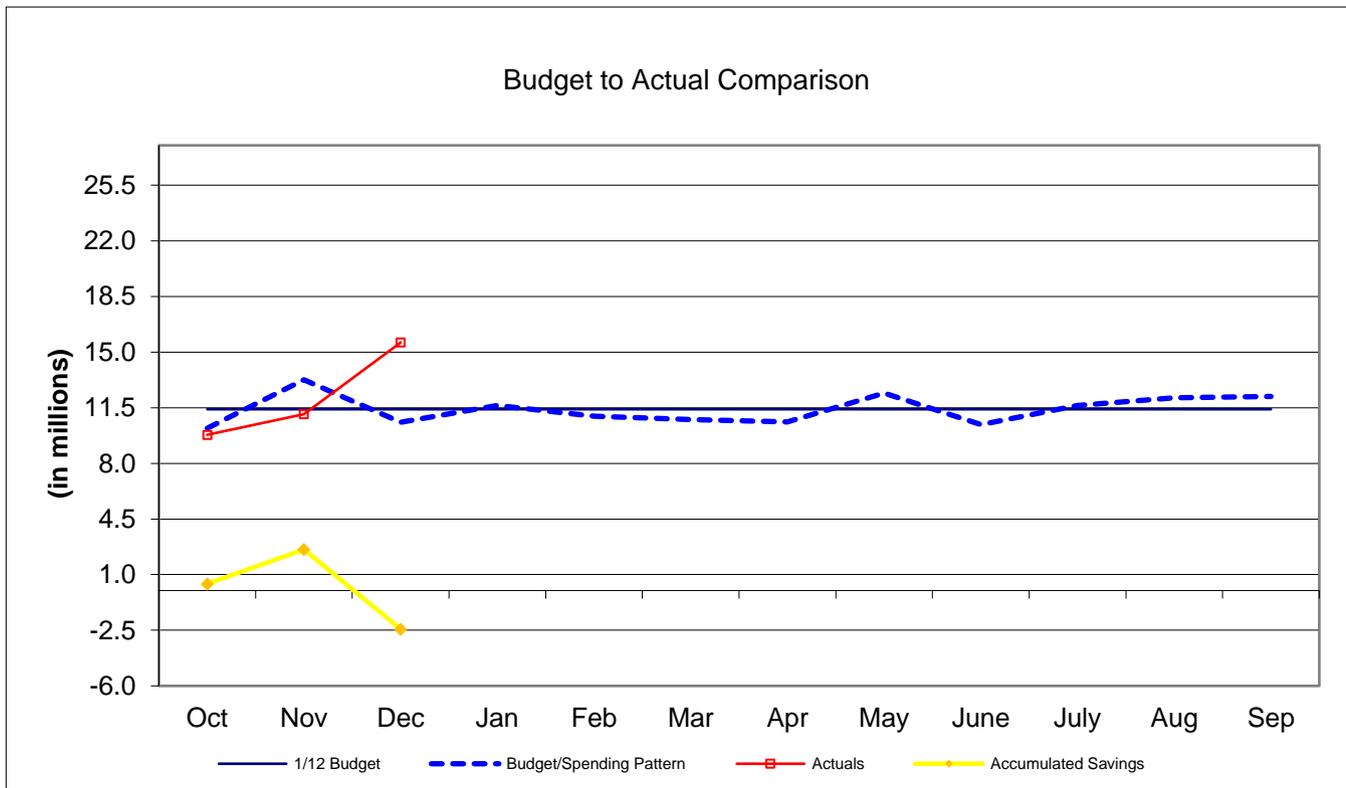
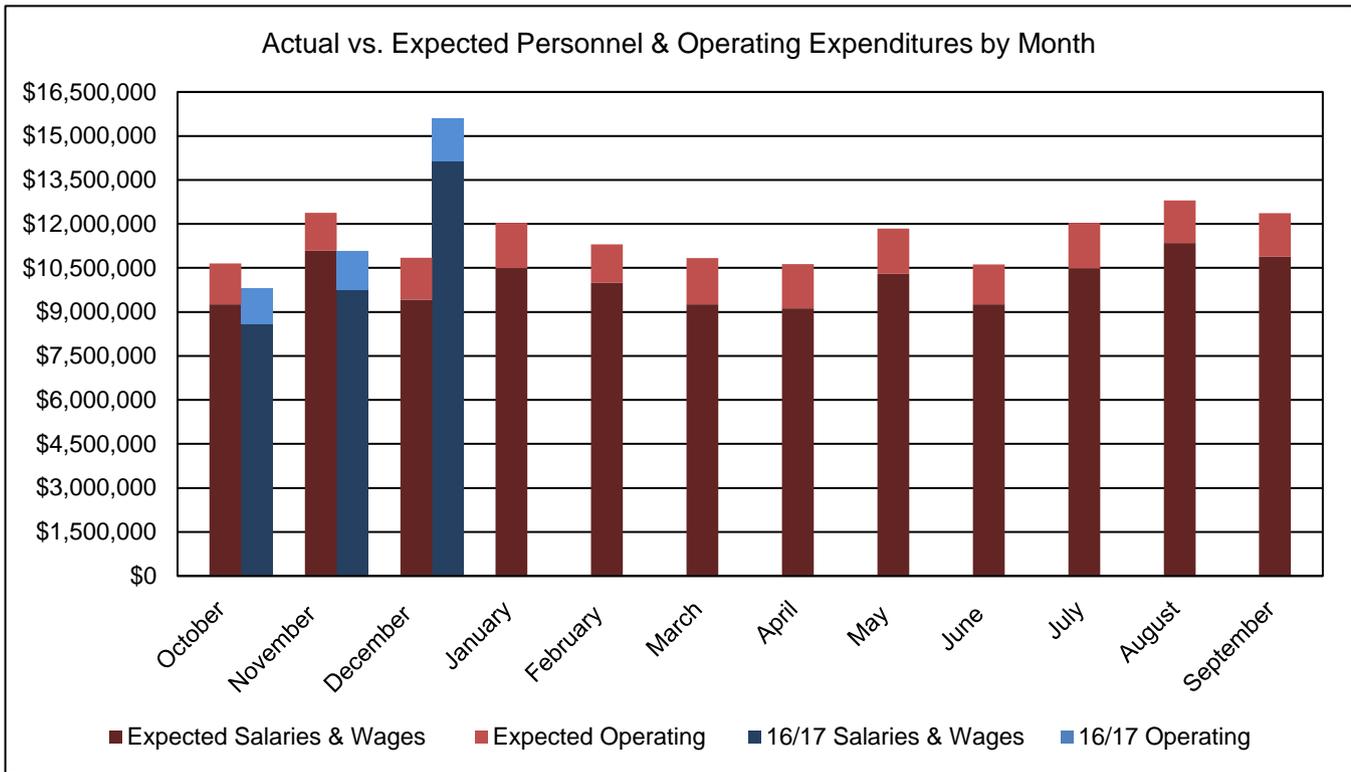
Police Department

Budget Status as of December 31, 2016

Current Approved Budget	\$	136,838,570
Expenses:		
Year to Date (Prior Months)	\$	20,882,257 15.3%
Current Month		<u>15,599,999</u> 11.4%
 Total Expenses to Date (Target = 25.0%)		 36,482,257 26.7%
 Unexpended Balance	 \$	 <u>100,356,313</u> 73.3%



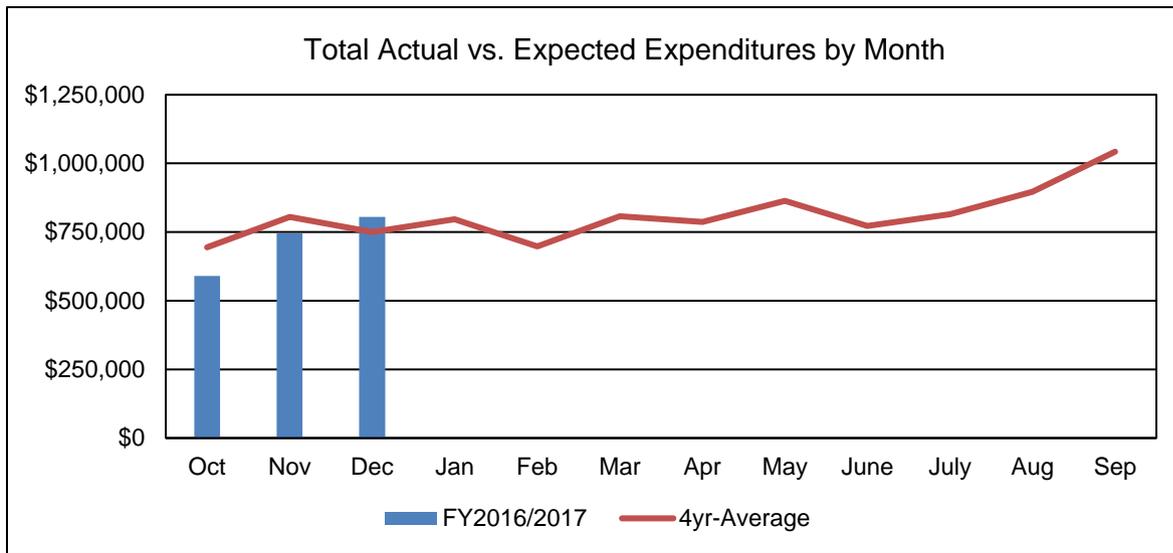
Police Department



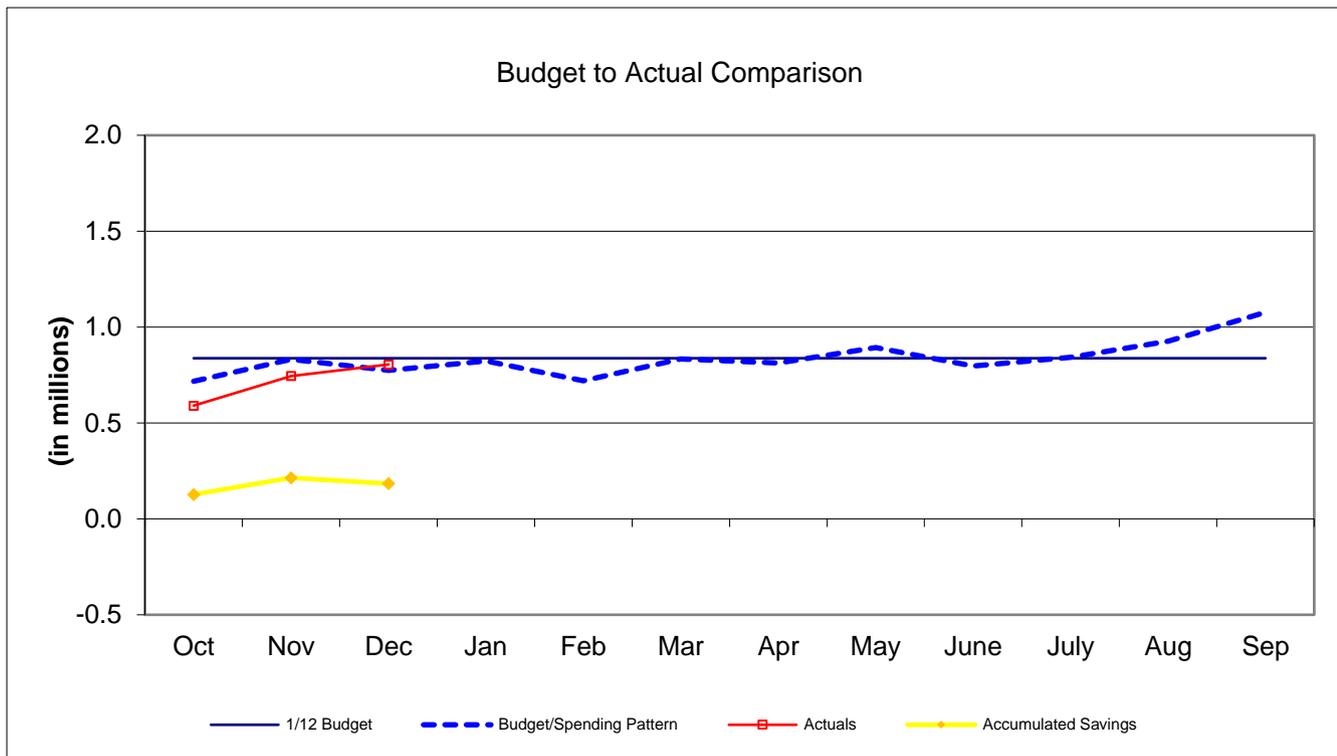
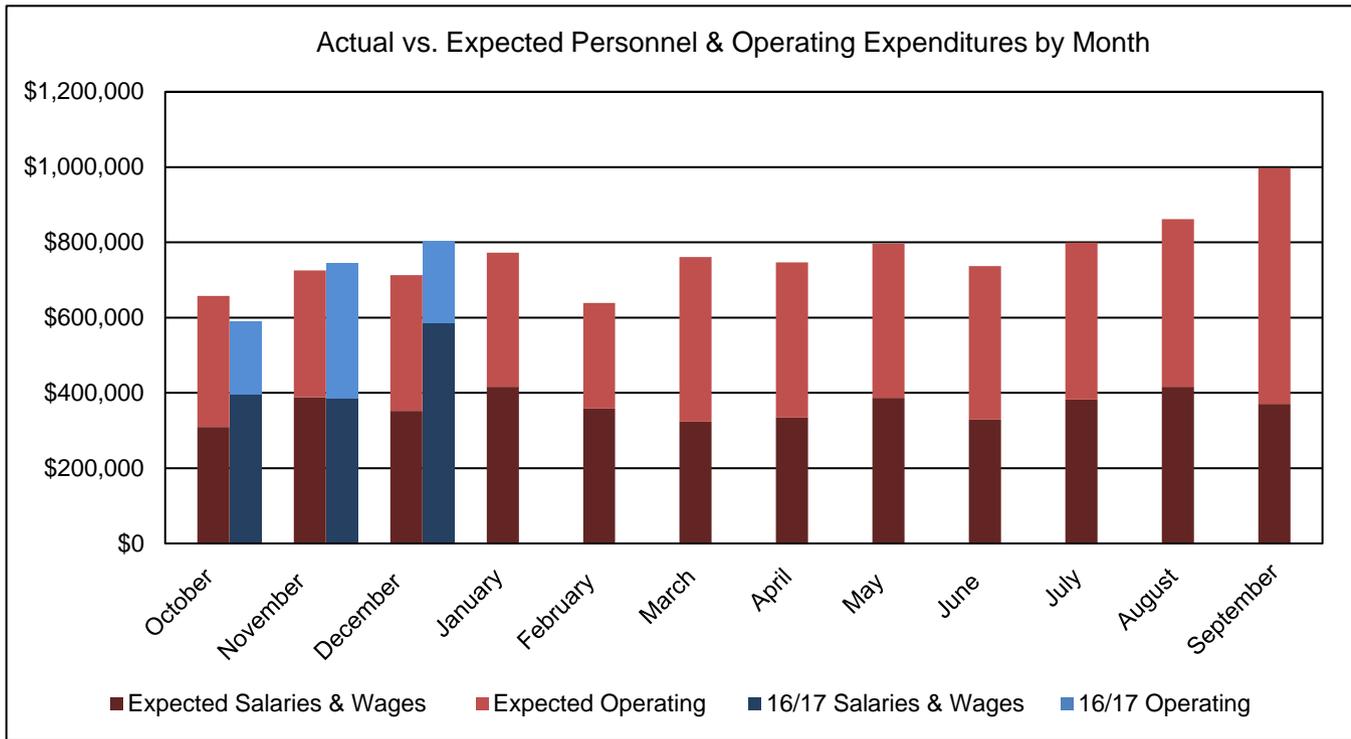
Public Works Department

Budget Status as of December 31, 2016

Current Approved Budget			\$ 10,049,120	
Expenses:				
Year to Date (Prior Months)	\$	1,335,248	13.3%	
Current Month		<u>805,064</u>	8.0%	
Total Expenses to Date (Target = 25.0%)			2,140,312	21.3%
Unexpended Balance			<u>\$ 7,908,808</u>	78.7%



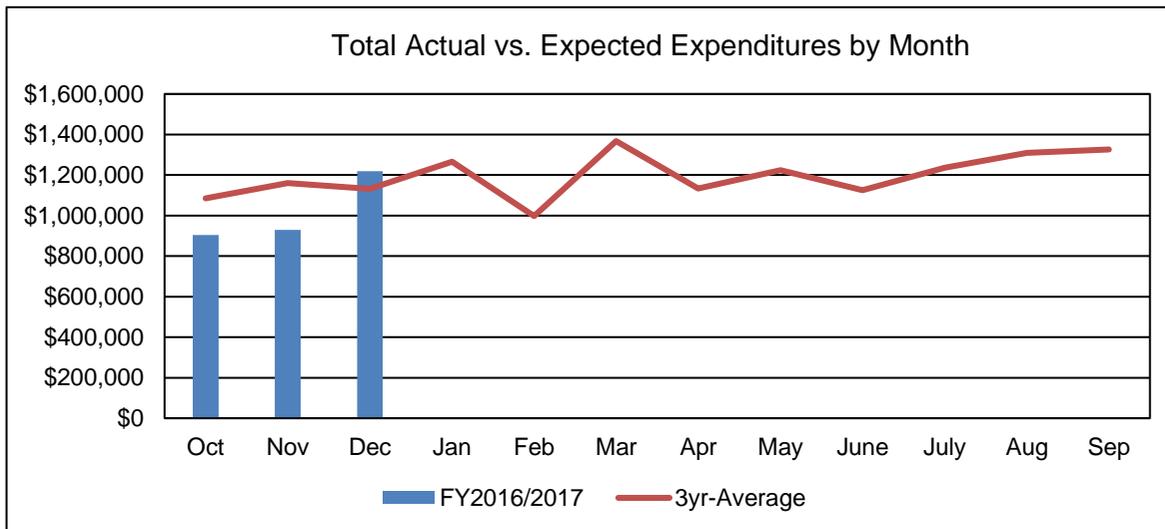
Public Works Department



Transportation Department

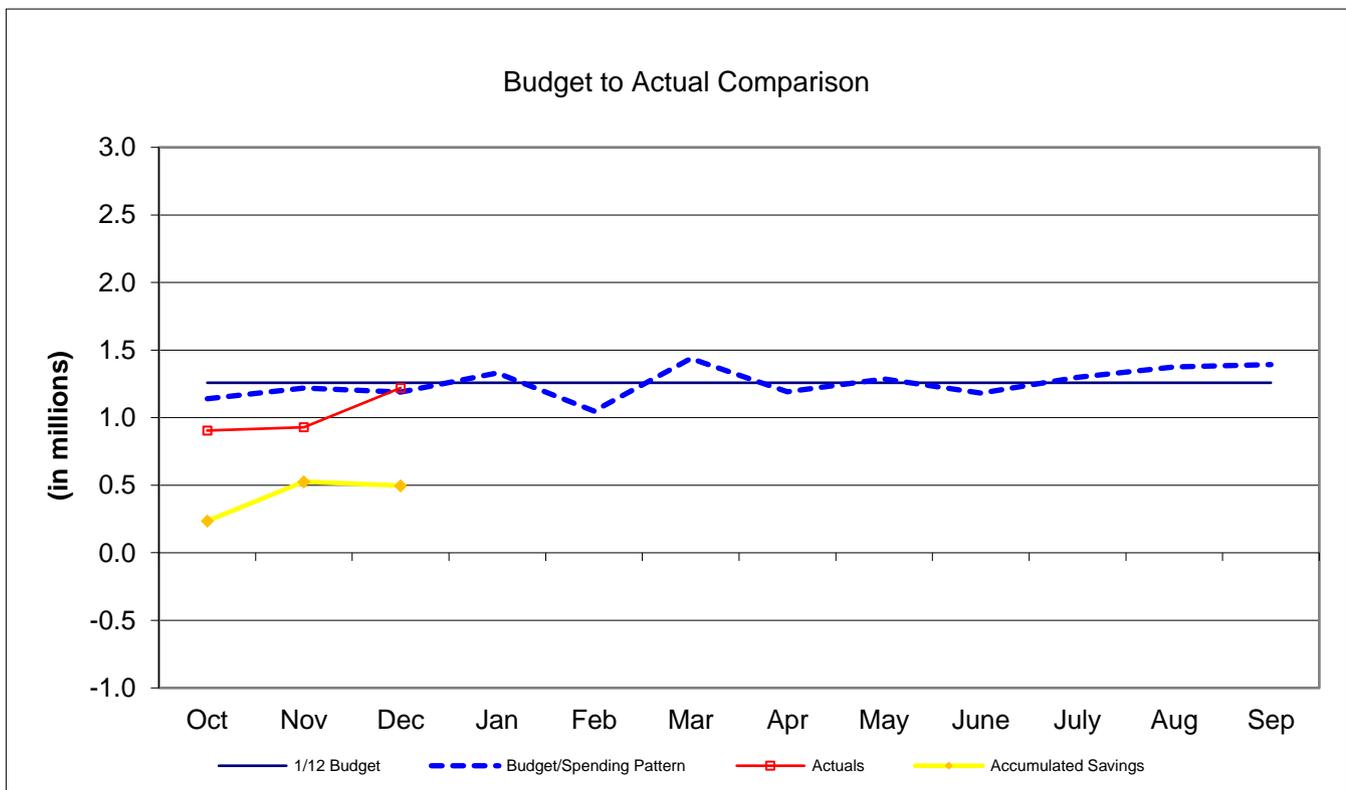
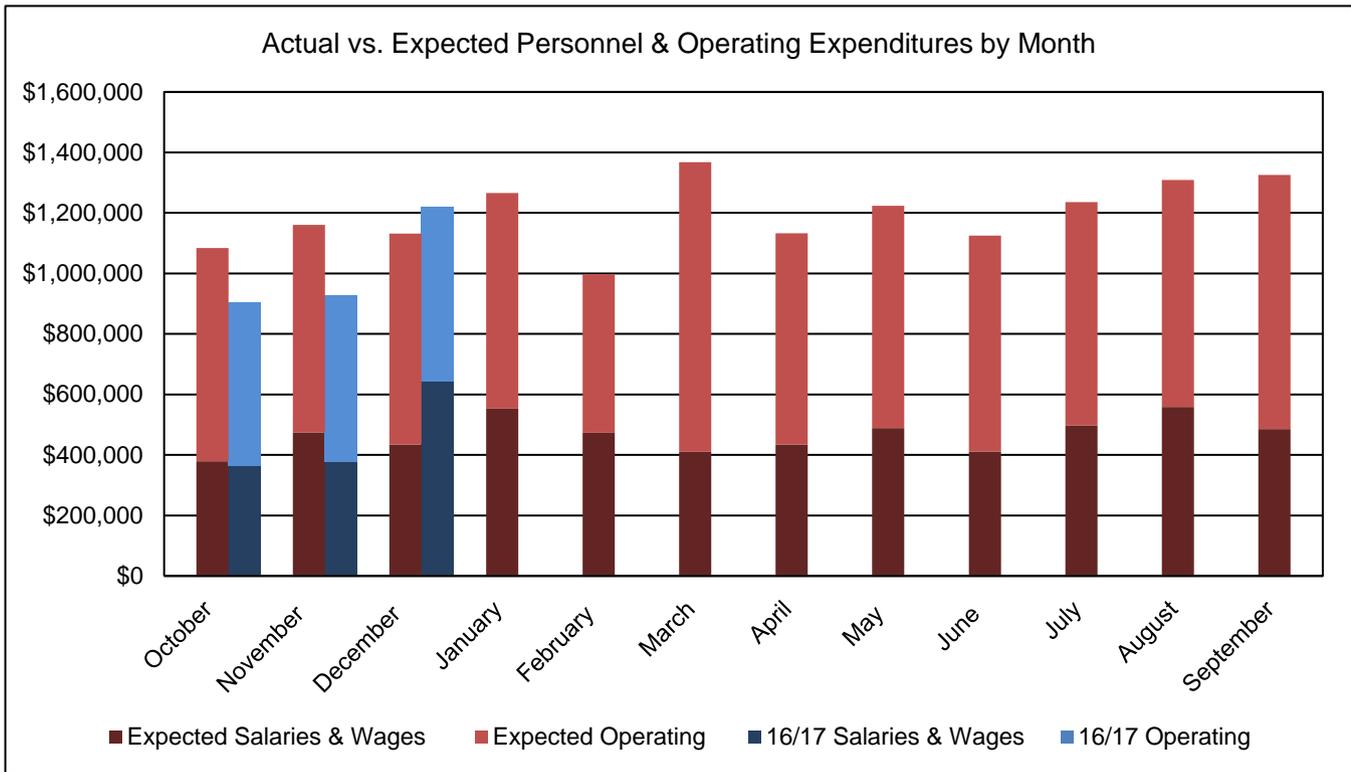
Budget Status as of December 31, 2016

Current Approved Budget	\$	15,095,585
Expenses:		
Year to Date (Prior Months)	\$	1,833,719 12.1%
Current Month		<u>1,219,874</u> 8.1%
Total Expenses to Date (Target = 25.0%)		3,053,593 20.2%
Unexpended Balance	\$	<u>12,041,992</u> 79.8%



NOTE: Transportation's expected expenditures by month only go back 3 years.

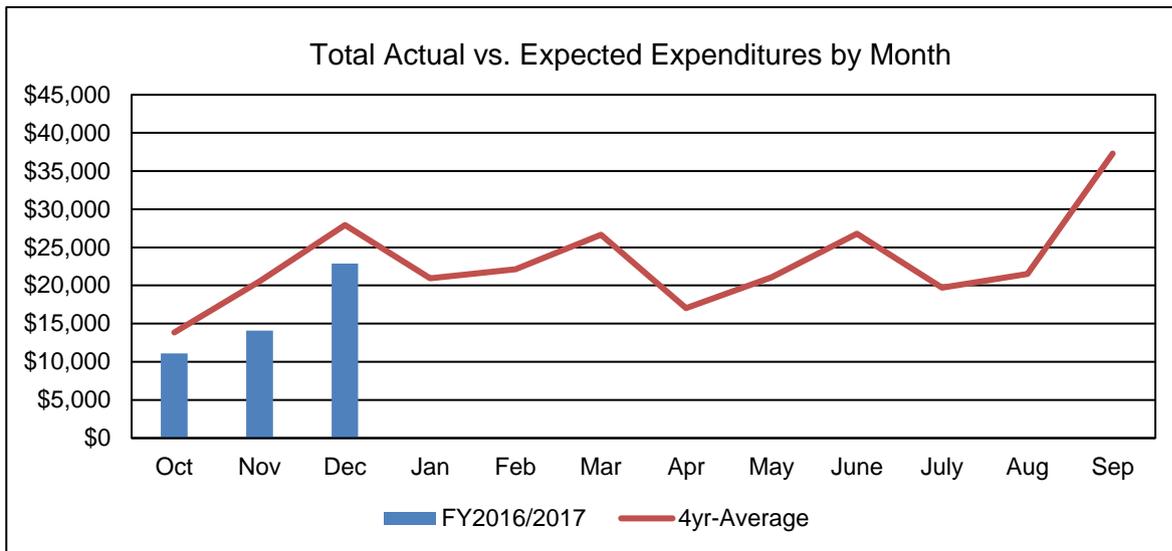
Transportation Department



Commissioner - District 1

Budget Status as of December 31, 2016

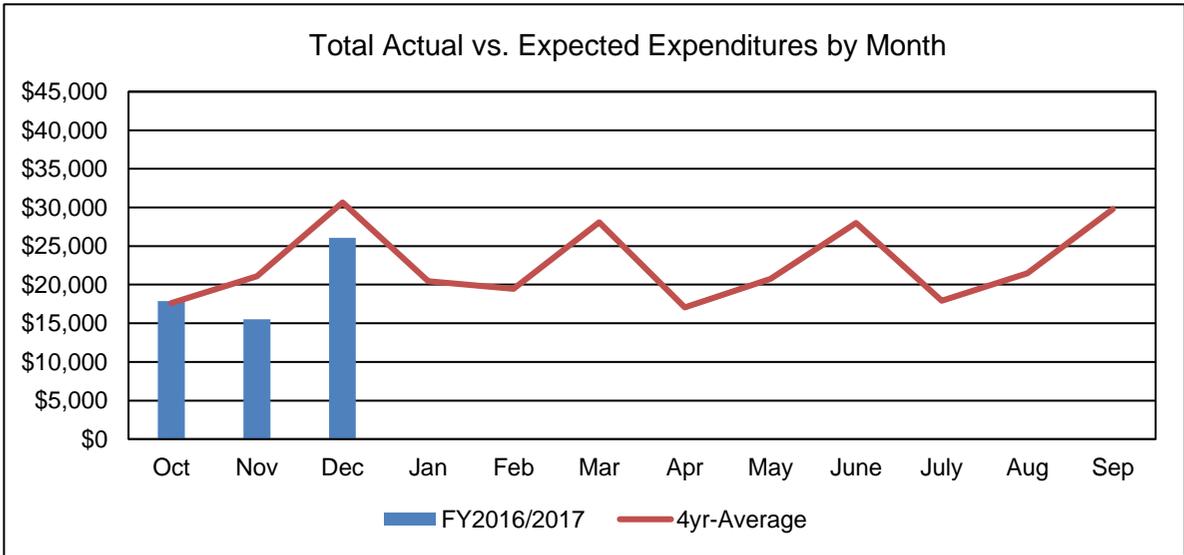
Current Approved Budget		\$	302,001	
Expenses:				
Year to Date (Prior Months)	\$	25,210	8.3%	
Current Month		<u>22,880</u>	7.6%	
Total Expenses to Date (Target = 25.00%)			48,090	15.9%
Unexpended Balance			<u>\$ 253,911</u>	84.1%



Commissioner - District 2

Budget Status as of December 31, 2016

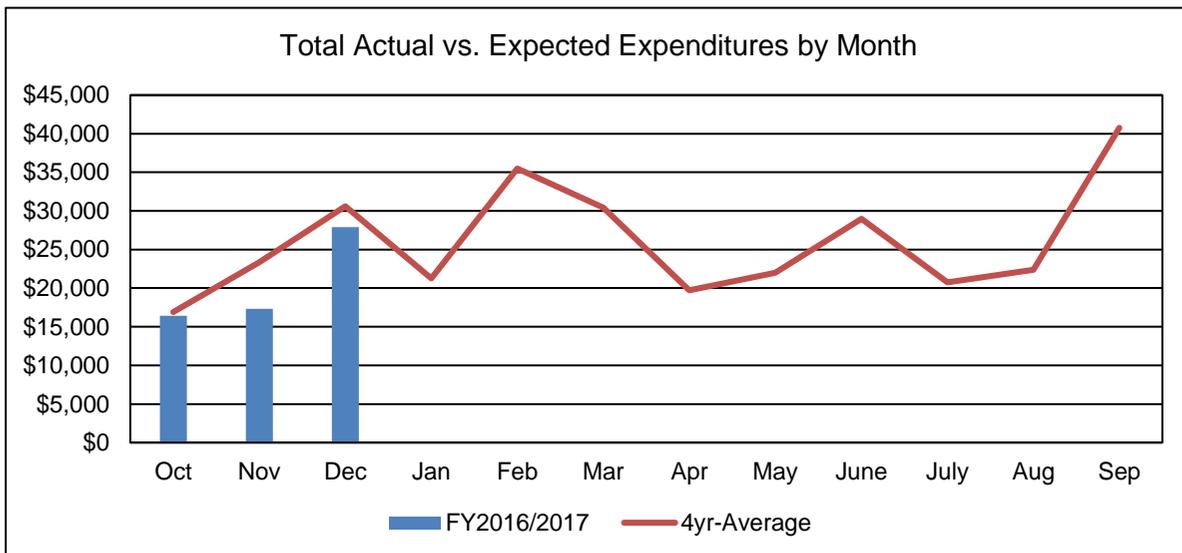
Current Approved Budget		\$	296,025	
Expenses:				
Year to Date (Prior Months)	\$	33,428	11.3%	
Current Month		<u>26,056</u>	8.8%	
Total Expenses to Date (Target = 25.00%)			59,485	20.1%
Unexpended Balance			<u>\$ 236,541</u>	79.9%



Commissioner - District 3

Budget Status as of December 31, 2016

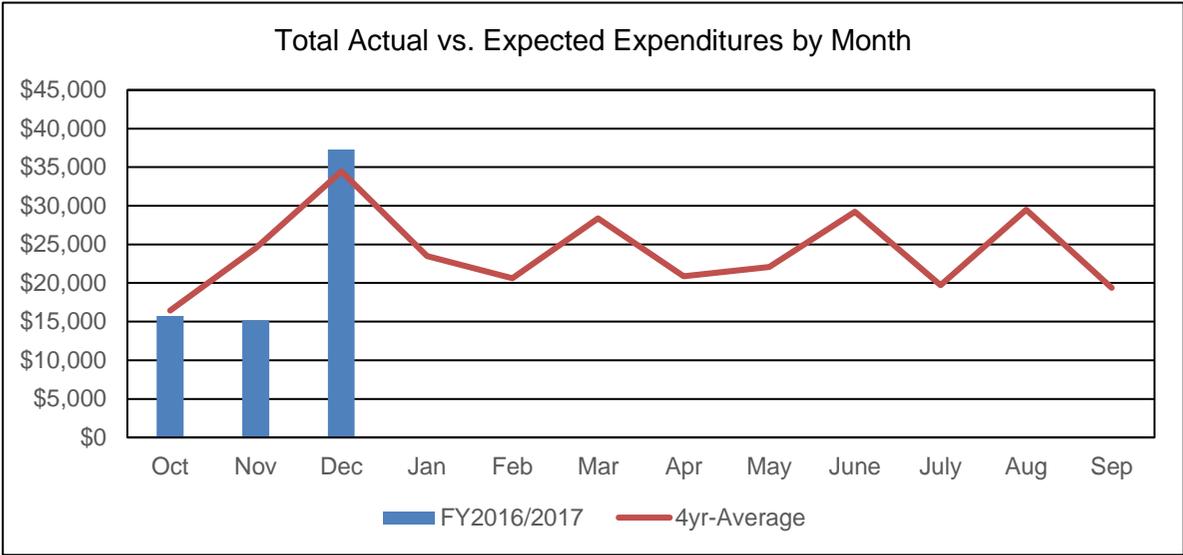
Current Approved Budget		\$	319,690	
Expenses:				
Year to Date (Prior Months)	\$	33,723	10.5%	
Current Month		<u>27,909</u>	8.7%	
Total Expenses to Date (Target = 25.00%)			61,632	19.3%
Unexpended Balance			<u>\$ 258,058</u>	80.7%



Commissioner - District 4

Budget Status as of December 31, 2016

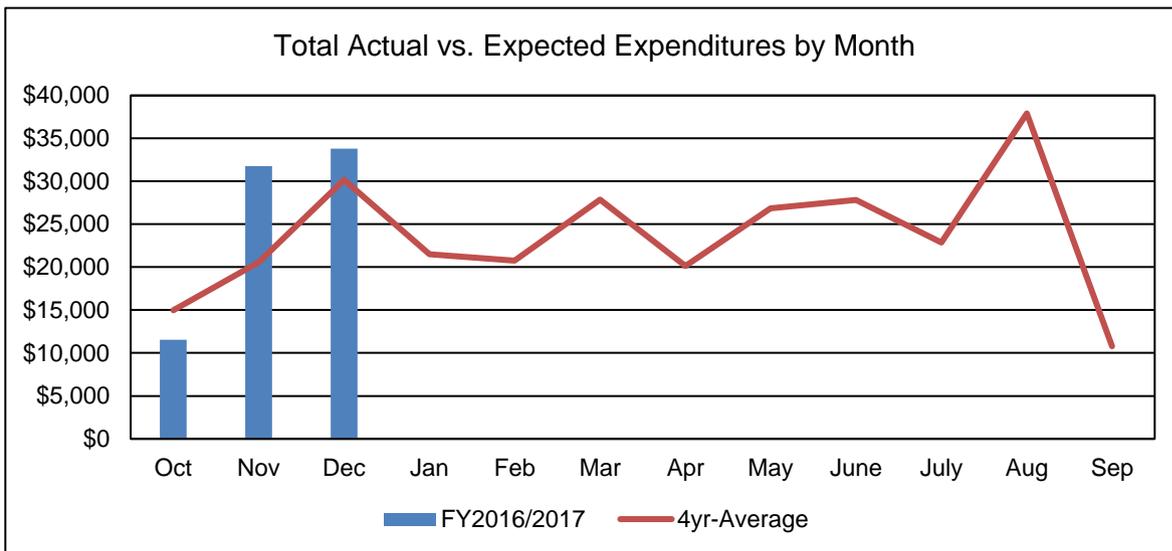
Current Approved Budget		\$	306,997	
Expenses:				
Year to Date (Prior Months)	\$	30,897	10.1%	
Current Month		<u>37,272</u>	12.2%	
Total Expenses to Date (Target = 25.00%)			68,169	22.2%
Unexpended Balance			<u>\$ 238,828</u>	77.8%



Commissioner - District 5

Budget Status as of December 31, 2016

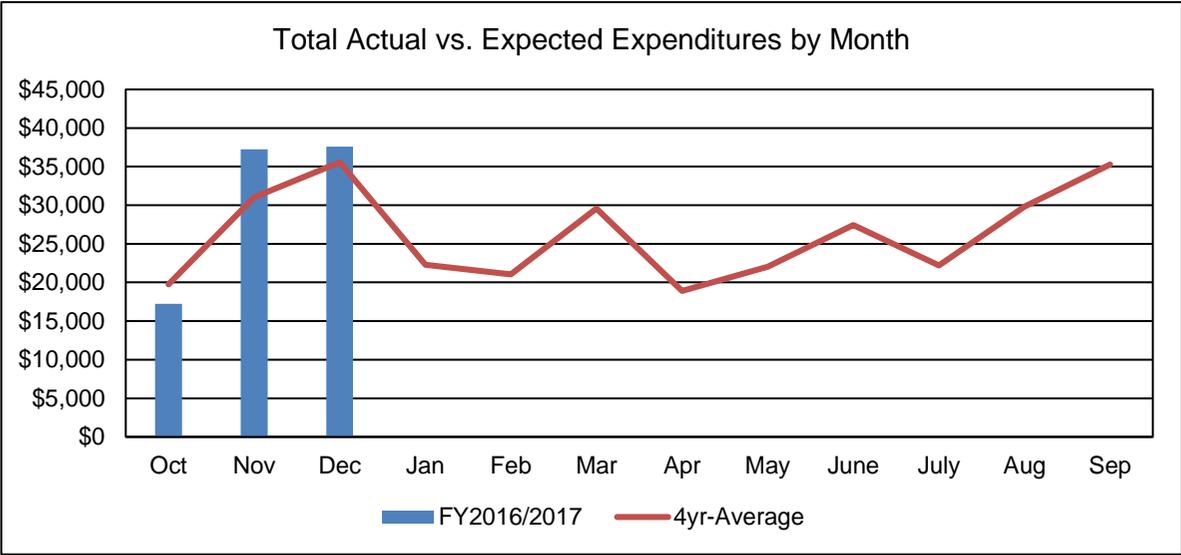
Current Approved Budget		\$	297,442	
Expenses:				
Year to Date (Prior Months)	\$	43,338	14.6%	
Current Month		<u>33,809</u>	11.4%	
Total Expenses to Date (Target = 25.00%)			77,147	25.9%
Unexpended Balance			<u>\$ 220,295</u>	74.1%



Commissioner - District 6

Budget Status as of December 31, 2016

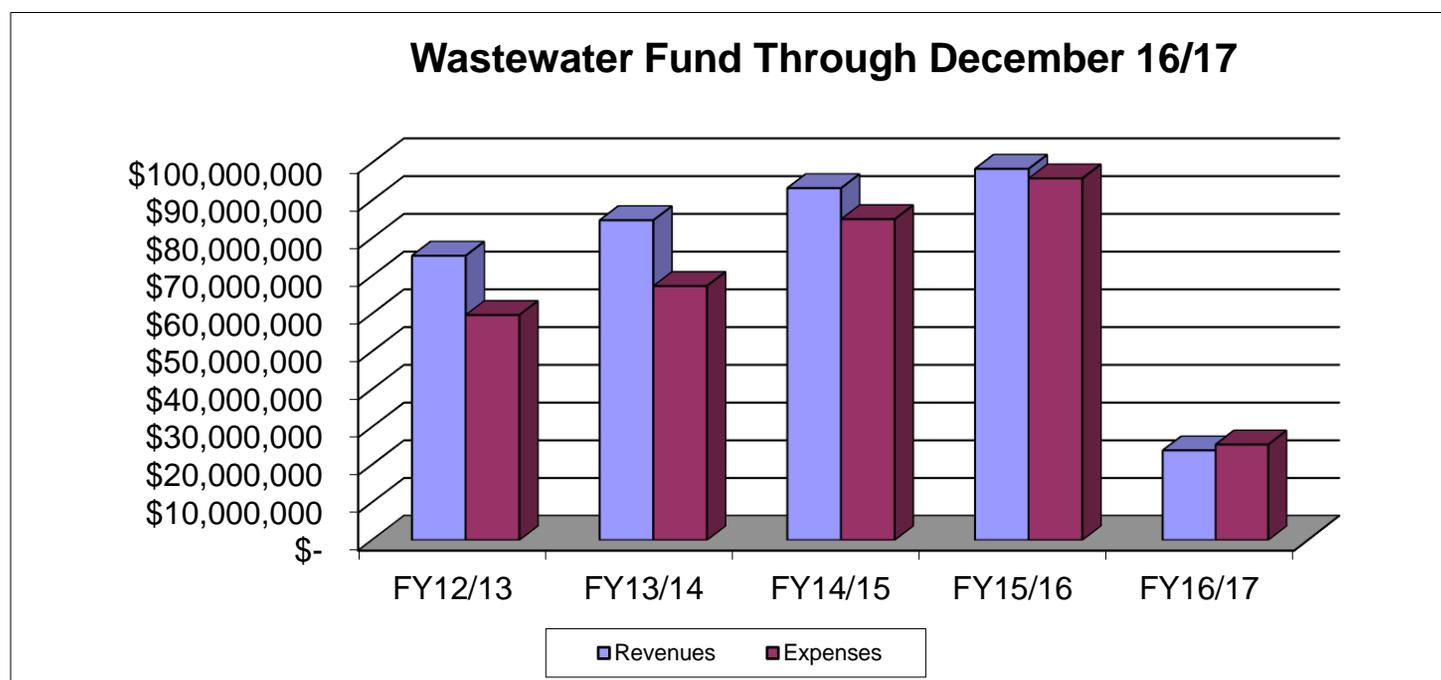
Current Approved Budget		\$	303,790	
Expenses:				
Year to Date (Prior Months)	\$	54,476	17.9%	
Current Month		<u>37,593</u>	12.4%	
Total Expenses to Date (Target = 25.00%)			92,070	30.3%
Unexpended Balance			<u>\$ 211,720</u>	69.7%



Budget to Actual Comparison - Wastewater Fund (4100_F)

as of December 31, 2016

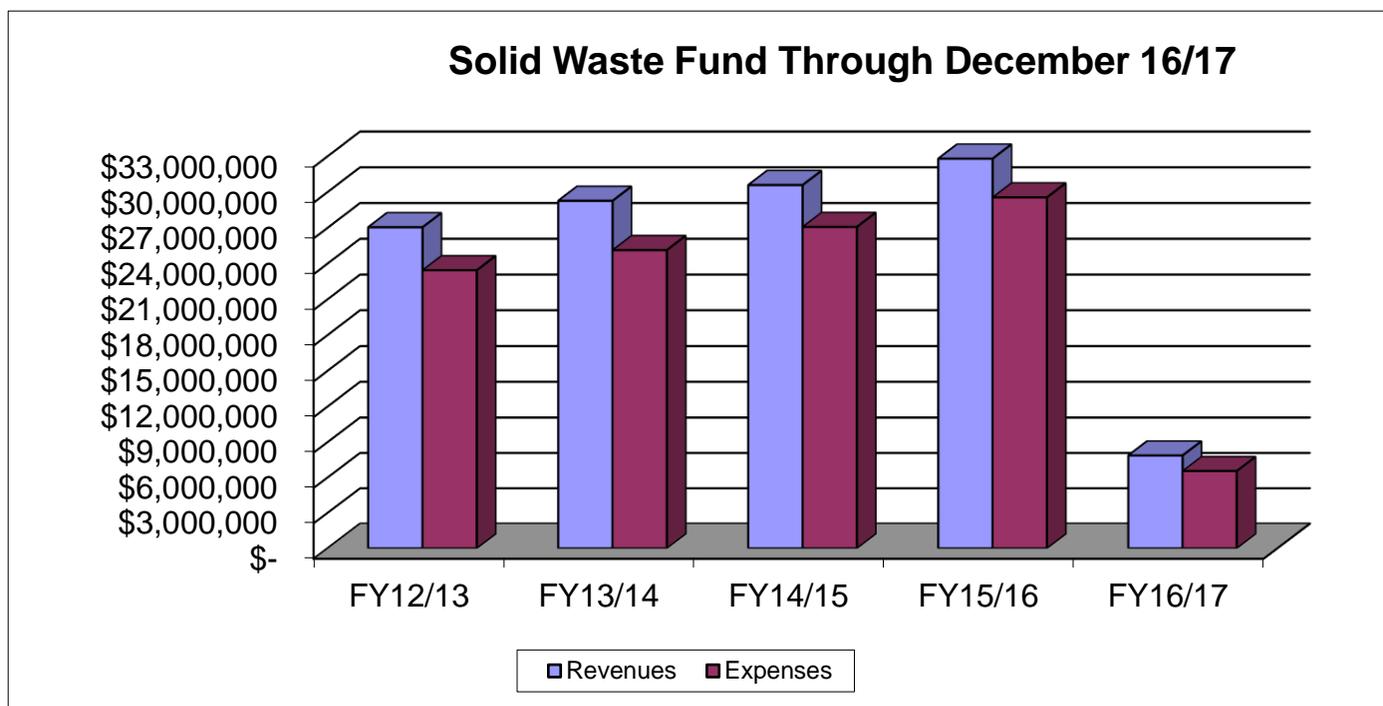
Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b = 25.0%	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 85,122,228	\$ 24,509,866	28.8%	\$ 22,627,373	26.8%
Other Revenues	565,794	(694,850)	-122.8%	18,864	2.5%
Fund Balance	16,797,300	-	0.0%	-	0.0%
Total Revenues	\$ 102,485,322	\$ 23,815,016	23.2%	\$ 22,646,237	21.6%
Expenses					
Salaries and Benefits	\$ 20,899,341	\$ 4,532,862	21.7%	\$ 3,707,821	19.5%
Supplies	4,530,000	1,045,230	23.1%	947,472	19.5%
Contractual Services	10,755,000	2,572,982	23.9%	1,685,311	16.7%
Other Operating Expenses	293,527	130,902	44.6%	148,376	66.2%
Travel	102,080	7,154	7.0%	8,462	5.8%
Utilities	6,085,000	1,497,774	24.6%	1,581,683	26.5%
Fleet and Facility Charges	2,691,971	881,193	32.7%	701,664	25.0%
Debt Service	-	-	-	0	0.0%
Enterprise Dividend	7,101,345	1,775,336	25.0%	1,668,689	25.0%
Cost Allocation Plan Fee	3,242,499	810,625	25.0%	715,466	25.0%
Capital Outlay	1,477,846	797,922	54.0%	495,079	53.2%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	45,306,713	11,305,381	25.0%	10,935,208	22.8%
Total Expenses	\$ 102,485,322	\$ 25,357,361	24.7%	\$ 22,595,231	43.7%
Balance	-	\$ (1,542,345)		51,006	



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

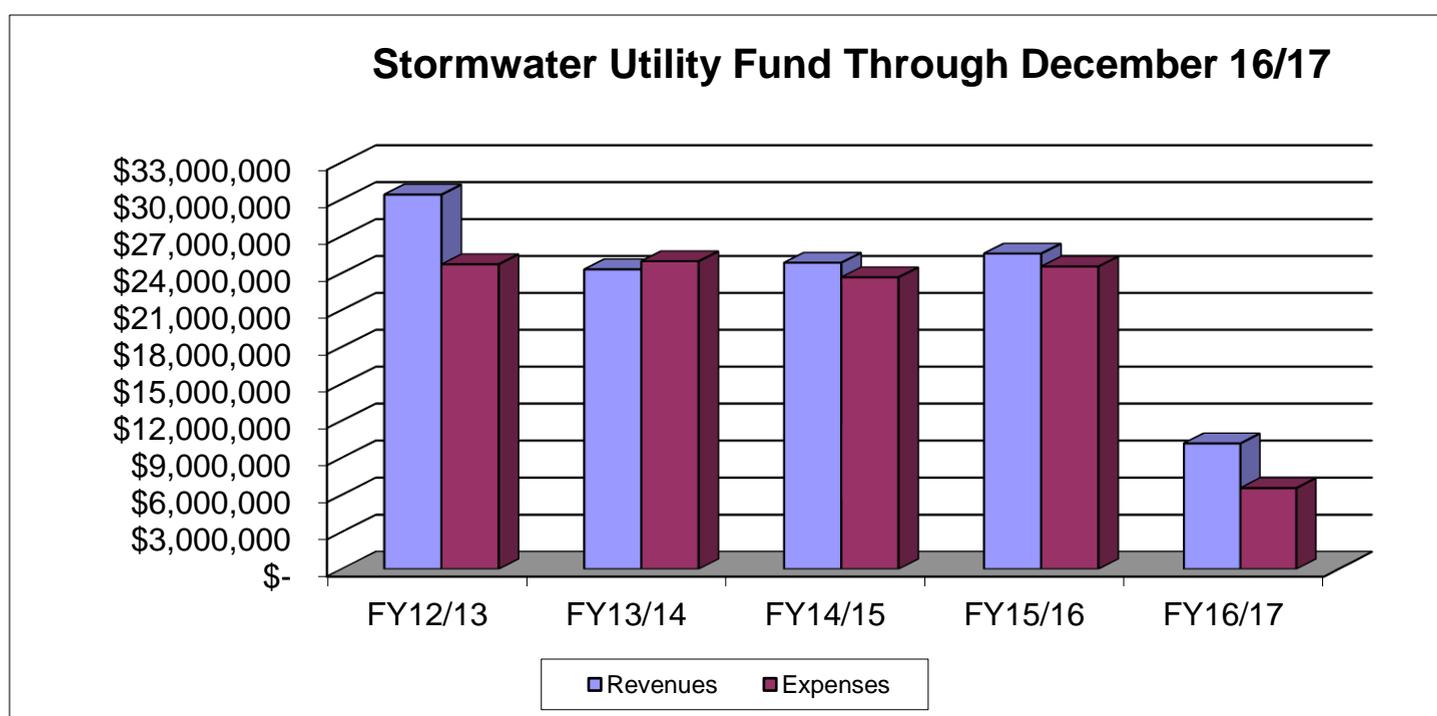
as of December 31, 2016

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 32,540,543	\$ 8,092,666	24.9%	\$ 7,857,985	25.3%
Franchise Fees	80,000	-	0.0%	-	0.0%
Other Revenues	202,266	(221,794)	-109.7%	2,426	1.5%
Project Encumbrance	4,677,706	-	0.0%	-	0.0%
Fund Balance	-	-	0.0%	-	0.0%
Total Revenues	\$ 37,500,515	\$7,870,872	21.0%	\$ 7,867,575	21.3%
Expenses					
Salaries and Benefits	\$ 7,959,182	\$ 1,926,724	24.2%	\$ 1,651,154	21.9%
Supplies	2,278,697	239,218	10.5%	270,076	11.4%
Contractual Services	1,223,962	200,197	16.4%	165,660	13.0%
Other Operating Expenses	1,313,042	46,789	3.6%	64,806	4.7%
Travel	16,000	160	1.0%	864	7.9%
Utilities	5,504,600	1,224,040	22.2%	1,210,392	17.6%
Fleet and Facility Charges	6,477,175	1,830,532	28.3%	1,623,301	23.1%
Enterprise Dividend	2,405,683	601,421	25.0%	567,966	25.0%
Cost Allocation Plan Fee	1,276,112	319,028	25.0%	286,990	25.0%
Capital Outlay	4,156,803	37,595	0.9%	429,072	30.6%
Contingency	4,407,865	-	0.0%	-	0.0%
Transfer Out	481,394	125,722	26.1%	-	0.0%
Total Expenses	\$ 37,500,515	\$ 6,551,424	17.47%	\$ 6,270,282	16.95%
Balance	\$ -	\$1,319,449		\$ 1,597,292	



Budget to Actual Comparison - Stormwater Utility Fund (4160_F)
as of December 31, 2016

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b =	% of Budget 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,235,837	\$ 10,731,085	46.2%	\$ 13,604,341	59.8%
Intergovernmental	-		0.0%		#DIV/0!
Other Revenues	494,298	(631,251)	-127.7%	11,790	2.4%
Project Encumbrance	33,019,425		0.0%		0.0%
Fund Balance	2,847,858		0.0%		0.0%
Transfers In	258,036	64,509	25.0%		N/A
Total Revenues	\$ 59,855,454	\$ 10,164,343	17.0%	\$ 13,616,130	22.9%
Expenses					
Salaries and Benefits	\$ 6,867,217	\$ 1,284,134	18.7%	\$ 1,046,776	19.3%
Supplies	694,098	52,160	7.5%	178,274	27.2%
Contractual Services	4,786,049	766,555	16.0%	777,729	9.7%
Other Operating Expenses	1,452,966	208,698	14.4%	333,276	28.1%
Travel	19,195	3,305	17.2%	362	2.0%
Utilities	198,447	57,013	28.7%	65,683	28.8%
Fleet and Facility Charges	1,118,557	276,440	24.7%	263,359	14.3%
Enterprise Dividend	1,811,779	452,945	25.0%	450,239	25.0%
Cost Allocation Plan Fee	942,708	235,677	25.0%	246,189	25.0%
Capital Outlay	17,520,108	1,812,350	10.3%	1,168,916	5.1%
Contingency	18,827,884	-	0.0%	-	0.0%
Transfer Out	5,616,446	1,404,112	25.0%	7,500	3.7%
Total Expenses	\$ 59,855,454	\$ 6,553,387	10.95%	\$ 4,538,303	7.63%
Balance	\$ -	\$ 3,610,956		\$ 9,077,827	

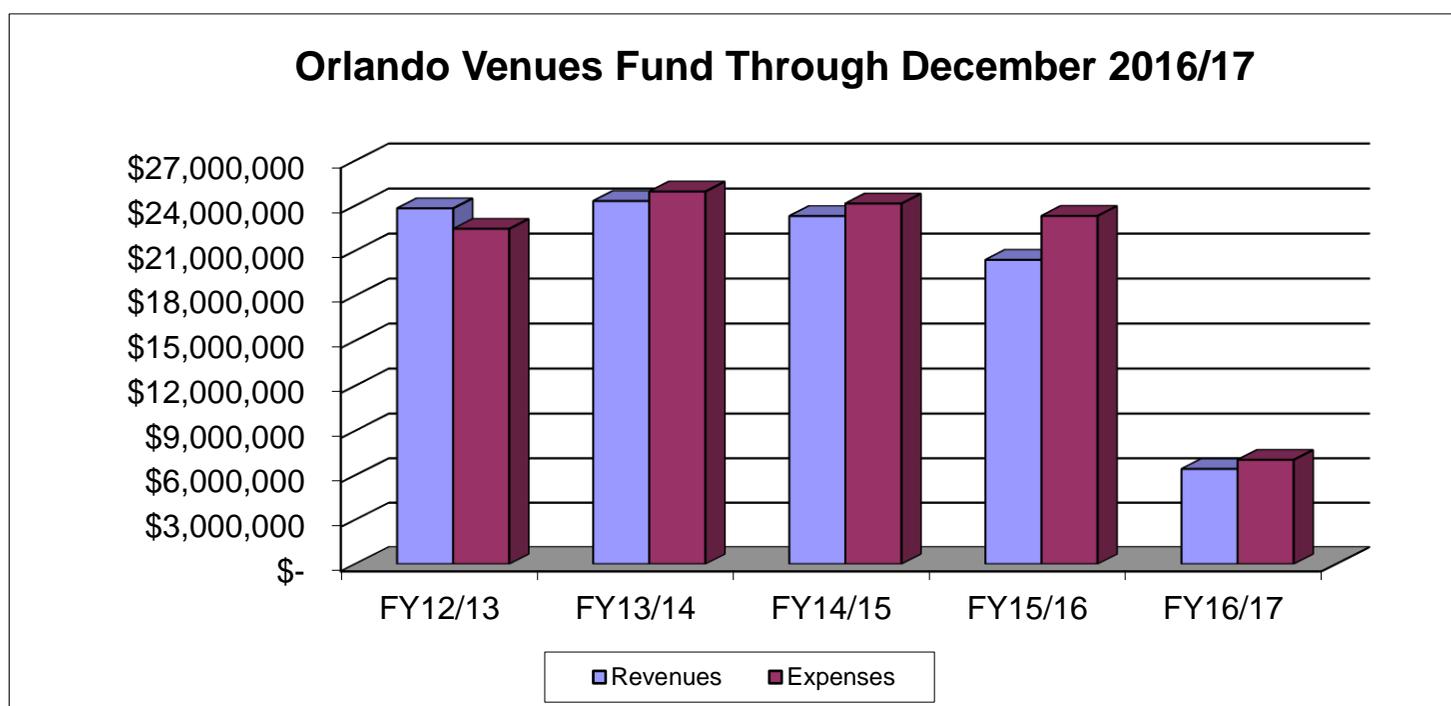


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of December 31, 2016

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b =	% of Budget 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 18,979,967	\$ 5,895,842	31.1%	\$ 5,335,995	30.2%
Other Revenues	811,997	821	0.1%	150,354	18.3%
Fund Balance	2,090,063	-	0.0%	-	0.0%
Transfers In	2,130,500	532,625	25.0%	532,625	25.0%
Total Revenues	\$ 24,012,527	\$ 6,429,288	26.8%	\$ 6,018,975	25.2%
Expenses					
Salaries and Benefits	\$ 6,181,855	\$ 1,595,994	25.8%	\$ 1,389,214	23.2%
Supplies	355,220	131,054	36.9%	143,022	41.5%
Contractual Services	5,042,871	1,686,511	33.4%	1,492,510	29.7%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,369,460	808,082	59.0%	624,252	44.8%
Travel	53,500	2,794	5.2%	7,573	14.2%
Utilities	4,457,458	1,102,929	24.7%	1,227,427	27.4%
Fleet and Facility Charges	48,159	5,927	12.3%	24,066	51.5%
Cost Allocation Plan Fee	1,072,950	268,238	25.0%	204,249	25.0%
Capital Outlay	-	10,882	N/A	1,039	#DIV/0!
Contingency	74,844	-		-	
Transfer Out	5,356,210	1,408,707	26.3%	1,536,252	26.7%
Total Expenses	\$ 24,012,527	\$ 7,045,492	29.3%	\$ 6,673,980	27.9%
Balance	\$ -	\$ (616,204)		\$ (655,005)	

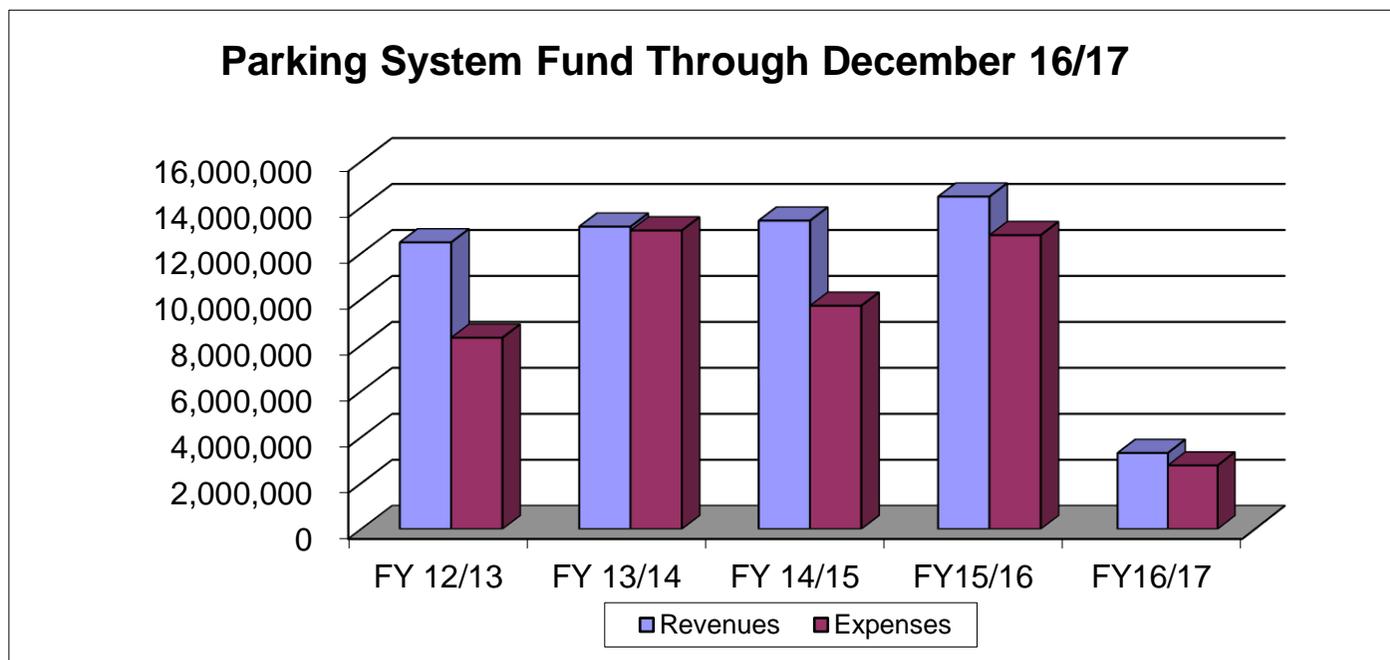
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

as of December 31, 2016

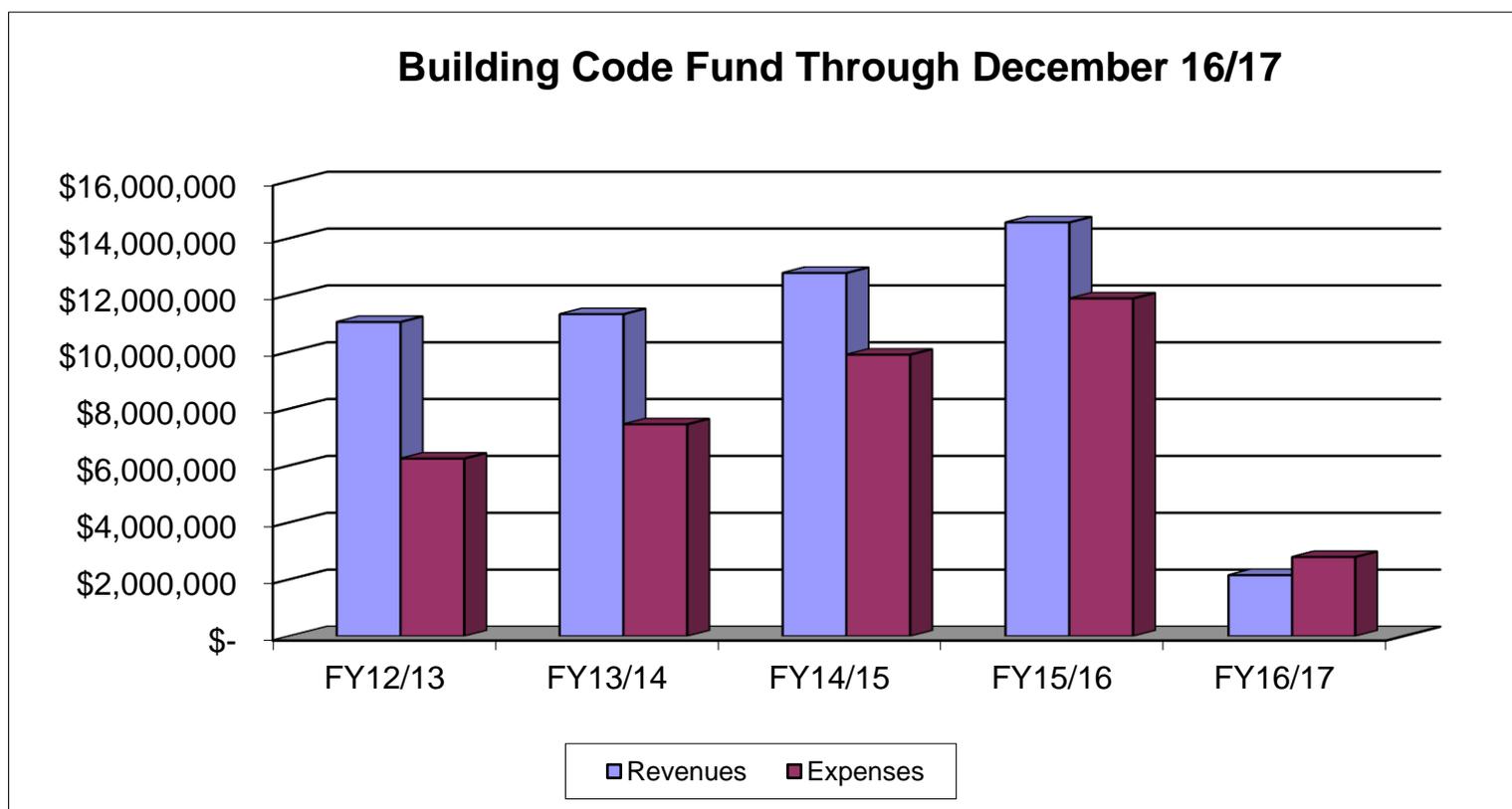
Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 11,768,858	\$ 2,898,769	24.6%	\$ 3,075,677	26.0%
Intergovernmental	57,798	92,493	160.0%	57,798	0.0%
Fines and Forfeitures	1,900,000	410,076	21.6%	408,331	22.7%
Other Revenues	78,799	(196,422)	-249.3%	(27,416)	-34%
Project Encumbrance	-	-	0.0%	-	0.0%
Fund Balance	-	-	0.0%	-	0.0%
Transfers In	419,078	104,770	25.0%	89,884	25.0%
Total Revenues	\$ 14,224,533	\$ 3,309,686	23.3%	\$ 3,751,956	24.7%
Expenses					
Salaries and Benefits	\$ 5,823,985	\$ 1,338,768	23.0%	\$ 1,140,034	20.7%
Supplies	335,000	24,116	7.2%	31,932	12.4%
Contractual Services	1,503,810	326,262	21.7%	299,453	15.9%
Other Operating Expenses	206,082	45,317	22.0%	15,743	15.8%
Travel	10,600	3,339	31.5%	3,974	46.8%
Utilities	426,000	95,524	22.4%	102,863	21.9%
Fleet and Facility Charges	138,881	37,427	26.9%	24,351	30.8%
Debt Service	1,415,727	252,250	17.8%	511,353	16.6%
Enterprise Dividend	1,176,264	294,066	25.0%	294,563	25.0%
Cost Allocation Plan Fee	1,017,990	254,498	25.0%	250,133	25.0%
Capital Outlay	-	41,207	0.0%	163	0.3%
Contingency	1,957,899	-	0.0%	-	0.0%
Transfer Out	212,295	53,074	25.0%	10,313	22.1%
Total Expenses	\$ 14,224,533	\$ 2,765,848	19.44%	\$ 2,684,875	17.69%
Balance	\$ -	\$ 543,838		\$ 1,067,081	



Budget to Actual Comparison - Building Code Fund (1110_F)

as of December 31, 2016

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b=	% of Budget 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ -	\$ 99,550	N/A	\$ 68,731	0.0%
Licenses and Permits	9,500,000	2,315,290	24.4%	3,464,374	38.5%
Other Revenues	188,194	(267,568)	-142.2%	63,420	44.3%
Project Encumbrance	5,294,378	-	0.0%	-	0.0%
Fund Balance	6,479,546	-	0.0%	-	0.0%
Total Revenues	\$ 21,462,118	\$ 2,147,273	10.0%	\$ 3,596,524	20.1%
Expenses					
Salaries and Benefits	\$ 9,055,462	\$ 1,740,530	19.2%	\$ 1,295,457	17.3%
Supplies	75,761	15,021	19.8%	24,588	18.8%
Contractual Services	6,687,731	142,335	2.1%	329,293	5.4%
Other Operating Expenses	280,298	82,431	29.4%	10,186	3.7%
Travel	28,021	9,904	35.3%	2,127	5.8%
Utilities	35,400	10,946	30.9%	2,648	5.8%
Fleet and Facility Charges	216,355	45,396	21.0%	40,116	13.7%
Cost Allocation Plan Fee	1,490,968	372,742	25.0%	391,687	25.0%
Capital Outlay	2,522,932	98,105	3.9%	105,834	12.3%
Transfer Out	1,069,190	267,298	25.0%	267,298	25.0%
Total Expenses	\$ 21,462,118	\$ 2,784,708	13.0%	\$ 2,469,235	13.8%
Balance	-	\$ (637,436)		\$ 1,127,290	



**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2016**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 25.0%	
Governmental Funds				
Fund 0015 (Dubsdread Golf Course)				
Revenues	\$ 2,300,829	\$ 276,993	\$ 2,023,836	12.0%
Expenses				
Salaries/Benefits	-	-	-	
Operating	2,300,829	353,897	1,946,932	
Subtotal Expenses	<u>2,300,829</u>	<u>353,897</u>	<u>1,946,932</u>	15.4%
Net	<u>\$ -</u>	<u>\$ (76,904)</u>	<u>\$ 76,904</u>	
Fund 0017 (EMS Transport)				
Revenues	\$ 10,500,000	\$ 2,701,353	\$ 7,798,647	25.7%
Expenses				
Salaries/Benefits	1,454,026	329,083	1,124,943	
Operating	9,045,974	2,267,002	6,778,972	
Subtotal Expenses	<u>10,500,000</u>	<u>2,596,084</u>	<u>7,903,916</u>	24.7%
Net	<u>\$ -</u>	<u>\$ 105,268</u>	<u>\$ (105,268)</u>	
Fund 0020 (Mennello Museum)				
Revenues	\$ 540,737	\$ 132,821	\$ 407,916	24.6%
Expenses				
Salaries/Benefits	293,952	70,251	223,701	
Operating	246,785	76,235	170,550	
Subtotal Expenses	<u>540,737</u>	<u>146,486</u>	<u>394,251</u>	27.1%
Net	<u>\$ -</u>	<u>\$ (13,665)</u>	<u>\$ 13,665</u>	
Fund 0023 (After School All Stars)				
Revenues	\$ 2,295,987	\$ 423,283	\$ 1,872,704	18.4%
Expenses				
Salaries/Benefits	1,897,704	460,652	1,437,052	
Operating	398,283	99,485	298,798	
Subtotal Expenses	<u>2,295,987</u>	<u>560,137</u>	<u>1,735,850</u>	24.4%
Net	<u>\$ -</u>	<u>\$ (136,854)</u>	<u>\$ 136,854</u>	
Funds 1051 - 1055 (State Housing Initiatives Partnership Grants)				
Revenues	\$ 2,947,779	\$ 44,966	\$ 2,902,813	1.5%
Expenses				
Salaries/Benefits	263,887	39,529	224,358	
Operating	2,683,892	187,844	2,496,048	
Subtotal Expenses	<u>2,947,779</u>	<u>227,373</u>	<u>2,720,406</u>	7.7%
Net	<u>\$ -</u>	<u>\$ (182,407)</u>	<u>\$ 182,407</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2016**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 25.0%	
Special Revenue Funds				
Fund 1070 (Transportation Impact Fee - North)				
Revenues	\$ 3,928,986	\$ 337,663	\$ 3,591,323	8.6%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	3,928,986	838,800	3,090,186	
Subtotal Expenses	<u>3,928,986</u>	<u>838,800</u>	<u>3,090,186</u>	21.3%
Net	<u>\$ -</u>	<u>\$ (501,137)</u>	<u>\$ 501,137</u>	
Fund 1071 (Transportation Impact Fee - Southeast)				
Revenues	\$ 11,196,315	\$ 652,119	\$ 10,544,196	5.8%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	11,196,315	18,552	11,177,763	
Subtotal Expenses	<u>11,196,315</u>	<u>18,552</u>	<u>11,177,763</u>	0.2%
Net	<u>\$ -</u>	<u>\$ 633,567</u>	<u>\$ (633,567)</u>	
Fund 1072 (Transportation Impact Fee - Southwest)				
Revenues	\$ 11,604,307	\$ 2,164,073	\$ 9,440,234	18.6%
Expenses				
Salaries/Benefits	-	-	-	
Operating	11,604,307	39,272	11,565,035	
Subtotal Expenses	<u>11,604,307</u>	<u>39,272</u>	<u>11,565,035</u>	0.3%
Net	<u>\$ -</u>	<u>2,124,801</u>	<u>\$ (2,124,801)</u>	
Fund 1100 (Gas Tax)				
Revenues	\$ 22,203,948	\$ 1,992,279	\$ 20,211,669	9.0%
Expenses				
Salaries/Benefits	1,101	-	1,101	
Operating	22,202,847	2,978,546	19,224,301	
Subtotal Expenses	<u>22,203,948</u>	<u>2,978,546</u>	<u>19,225,402</u>	13.4%
Net	<u>\$ -</u>	<u>(986,267)</u>	<u>\$ 986,267</u>	
Fund 1155 (Leu Gardens)				
Revenues	\$ 2,795,088	\$ 706,534	\$ 2,088,554	25.3%
Expenses				
Salaries/Benefits	1,839,645	341,568	1,498,077	
Operating	955,443	244,438	711,006	
Subtotal Expenses	<u>2,795,088</u>	<u>586,005</u>	<u>2,209,083</u>	21.0%
Net	<u>\$ -</u>	<u>\$ 120,529</u>	<u>\$ (120,529)</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2016**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 25.0%	
Special Revenue Funds, Cont'd				
Funds 1200 (Housing and Urban Development Grants)				
Revenues	\$ 11,498,029	\$ 867,835	\$ 10,630,194	7.5%
Expenses				
Salaries/Benefits	568,326	260,220	308,106	
Operating	10,929,703	867,182	10,062,521	
Subtotal Expenses	<u>11,498,029</u>	<u>1,127,402</u>	<u>10,370,627</u>	9.8%
Net	<u>\$ -</u>	<u>\$ (259,566)</u>	<u>\$ 259,566</u>	
Fund 1250 (Community Redevelopment Agency Operating)				
Revenues	\$ 20,651,475	\$ 6,932,339	\$ 13,719,136	33.6%
Expenses				
Salaries/Benefits	2,349,693	432,843	1,916,850	
Operating	18,301,782	1,327,389	16,974,393	
Subtotal Expenses	<u>20,651,475</u>	<u>1,760,232</u>	<u>18,891,243</u>	8.5%
Net	<u>\$ -</u>	<u>\$ 5,172,107</u>	<u>\$ (5,172,107)</u>	
Fund 1285 (GOAA Police)				
Revenues	\$ 14,315,411	\$ 1,639,730	\$ 12,675,681	11.5%
Expenses				
Salaries/Benefits	11,780,142	2,983,044	8,797,098	
Operating	2,535,269	515,895	2,019,374	
Subtotal Expenses	<u>14,315,411</u>	<u>3,498,940</u>	<u>10,816,471</u>	24.4%
Net	<u>\$ -</u>	<u>\$ (1,859,210)</u>	<u>\$ 1,859,210</u>	
Dependent District Funds				
Fund 4190 (Downtown Development Board)				
Revenues	\$ 5,496,245	\$ 949,174	\$ 4,547,071	17.3%
Expenses				
Salaries/Benefits	290,131	74,828	215,303	
Operating	* 5,206,114	2,448,119	2,757,995	
Subtotal Expenses	<u>5,496,245</u>	<u>2,522,947</u>	<u>2,973,298</u>	45.9%
Net	<u>\$ -</u>	<u>\$ (1,573,773)</u>	<u>\$ 1,573,773</u>	
		* Tax increment payment.		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2016**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
Internal Service Funds				
Fund 5001 (Fleet Management)				
Revenues	\$ 19,090,060	\$ 4,183,424	\$ 14,906,636	21.9%
Expenses				
Salaries/Benefits	3,766,260	869,500	2,896,760	
Operating	15,323,800	5,416,314	9,907,486	
Subtotal Expenses	<u>19,090,060</u>	<u>6,285,814</u>	<u>12,804,246</u>	32.9%
Net	<u>\$ -</u>	<u>\$ (2,102,390)</u>	<u>\$ 2,102,390</u>	
Fund 5005 (Facilities Management)				
Revenues	\$ 9,307,803	\$ 4,850,188	\$ 4,457,615	52.1%
Expenses				
Salaries/Benefits	3,928,080	876,279	3,051,801	
Operating	5,379,723	3,872,543	1,507,180	
Subtotal Expenses	<u>9,307,803</u>	<u>4,748,821</u>	<u>4,558,982</u>	51.0%
Net	<u>\$ -</u>	<u>\$ 101,366</u>	<u>\$ (101,366)</u>	
Fund 5010 (Health Care)				
Revenues	\$ 61,834,879	\$ 16,203,233	\$ 45,631,646	26.2%
Expenses				
Salaries/Benefits	140,784	32,379	108,405	
Operating	61,694,095	14,960,853	46,733,242	
Subtotal Expenses	<u>61,834,879</u>	<u>14,993,232</u>	<u>46,841,647</u>	24.2%
Net	<u>\$ -</u>	<u>1,210,000</u>	<u>\$ (1,210,000)</u>	
Fund 5015 (Risk Management)				
Revenues	\$ 16,196,952	\$ 2,709,928	\$ 13,487,024	16.7%
Expenses				
Salaries/Benefits	1,021,436	261,048	760,388	
Operating	* 15,175,516	12,009,974	3,165,542	
Subtotal Expenses	<u>16,196,952</u>	<u>12,271,022</u>	<u>3,925,930</u>	75.8%
Net	<u>\$ -</u>	<u>(9,561,094)</u>	<u>\$ 9,561,094</u>	
* Full year actuarial claims liability recorded in October.				
Fund 5020 (Construction Management)				
Revenues	\$ 4,596,654	\$ 875,981	\$ 3,720,673	19.1%
Expenses				
Salaries/Benefits	3,709,730	881,432	2,828,298	
Operating	886,924	172,689	714,235	
Subtotal Expenses	<u>4,596,654</u>	<u>1,054,122</u>	<u>3,542,532</u>	22.9%
Net	<u>\$ -</u>	<u>\$ (178,141)</u>	<u>\$ 178,141</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2016**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	% of Budget Utilized
Enterprise Funds				
Fund 4005 (Orlando Stadium Operations)				
Revenues	\$ 7,611,531	\$ 4,098,930	\$ 3,512,602	53.9%
Expenses				
Salaries/Benefits	1,815,953	745,508	1,070,445	
Operating	5,795,578	2,395,144	3,400,434	
Subtotal Expenses	<u>7,611,531</u>	<u>3,140,653</u>	<u>4,470,878</u>	41.3%
Net	<u>\$ -</u>	<u>\$ 958,277</u>	<u>\$ (958,277)</u>	
Fund 4130 (Centroplex Garages)				
Revenues	\$ 3,301,984	\$ 841,805	\$ 2,460,179	25.5%
Expenses				
Salaries/Benefits	268,736	96,237	172,499	
Operating	3,033,248	105,059	2,928,189	
Subtotal Expenses	<u>3,301,984</u>	<u>201,296</u>	<u>3,100,688</u>	6.1%
Net	<u>\$ -</u>	<u>\$ 640,509</u>	<u>\$ (640,509)</u>	