

# FUND STATUS

FY 2016/17

As of June 30<sup>th</sup>



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

---

## Explanation of Tables and Charts

### Quarterly Financial Report Note

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

### Budget Status

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

### Total Actual vs Expected Expenditures by Month

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

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

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

### Budget to Actual Comparison

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

---

## Table of Contents

### General Fund Budget to Actual Comparisons

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

### Major Enterprise Funds Budget to Actual Comparisons

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

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

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

---

**General Fund Revenues Narrative**

**As of June 30, 2017**

**Revenue Overview**

The City of Orlando's General Fund revenue budget totals \$424M for FY16/17. Through June, the City brought in \$371M which represents 87.5% of the total. Last year at the end of the third quarter, we had collected 83.8% of revenue.

**Property Taxes**

Property Tax are the single largest revenue source. Through June, \$155.4M in property tax revenue has been collected. This is roughly 97.6% of the total expected collection for FY16/17, a rate consistent with last year. We expect property tax collections to meet budget.

**Charges for Services**

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$30.3M are consistent with the revenues collected through June of prior years.

**Fines and Forfeitures**

The budget is nearly \$1M higher than last year. As of the end of June we had already collected the budget revenue of \$2.5M. Collections from red light citations are well ahead of expectations while traffic-related fines are below expectations.

**Franchise Fees**

The amount collected to date is about \$22.9M which is 71.5% 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 \$60.1M collected represents 82.9% of the revenue budget and is slightly ahead of last year's collection rate.

**Licenses and Permits**

The Local Business Tax collections, which were budgeted to grow by 9% over last year, have already exceeded the budget by \$865,000. Local business taxes are particularly strong. Overall, Licenses and Permits revenue are at 106.7% of budget for the year.

**Sales and Use Taxes**

For this revenue group, 69.8% of \$57M (or \$39.9M) has been collected through June. The group includes the Communications Services Tax which has been trending lower over several years and includes the Insurance Premium Tax which is not collected until September. The year-to-date revenue is slightly ahead of the prior year.

## Budget to Actual Comparison - General Fund Revenues

as of June 30, 2017

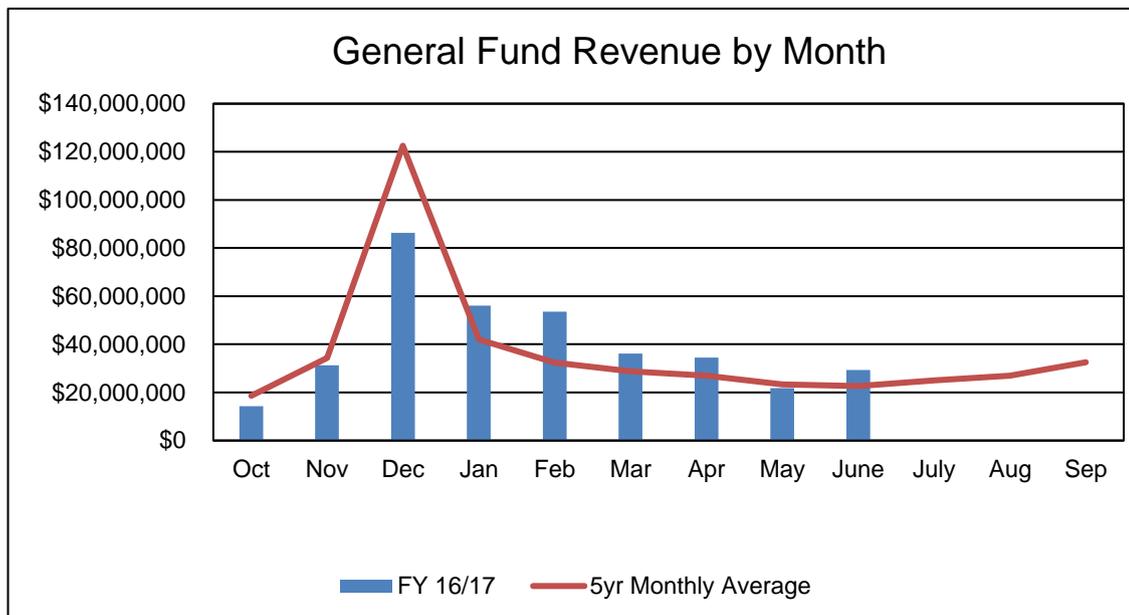
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 75.0%	FY15/16 % of Budget
<b>Operating Revenues</b>					
Property Taxes					
Real And Personal Property	\$ 159,311,274	\$ 155,416,721	\$ 3,894,553	97.6%	96.4%
Property Taxes	159,311,274	155,416,721	3,894,553	97.6%	96.4%
Charges for Services					
User Charges and Fees	32,947,134	24,952,150	7,994,984	75.7%	79.6%
Fire Related Fees	1,058,000	903,959	154,041	85.4%	78.4%
Police Related Fees	2,518,573	1,992,221	526,352	79.1%	80.7%
Recreation and Culture Fees	2,384,600	2,214,226	170,374	92.9%	74.8%
Charges for Services	38,908,307	30,062,556	8,845,751	77.3%	79.3%
Fines and Forfeitures					
Traffic Related Fines	450,000	245,088	204,912	54.5%	88.6%
Red Light Citations	2,000,000	2,149,680	(149,680)	107.5%	75.1%
Fines and Forfeitures	2,450,000	2,394,768	55,232	97.7%	77.3%
Franchise Fees					
Franchise Fees	32,000,000	22,637,260	9,362,740	70.7%	72.1%
Franchise Fees	32,000,000	22,637,260	9,362,740	70.7%	72.1%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (2)	58,200,000	44,295,930	13,904,070	76.1%	75.0%
Grant Revenue (3)	626,467	1,405,421	(778,954)	224.3%	102.6%
Jurisdictional Memorandums and Agreements	3,760	174,703	(170,943)	4646.4%	1241.3%
State Revenue Sharing	13,385,000	9,268,157	4,116,843	69.2%	71.5%
Intergovernmental Revenue	72,495,227	55,144,211	17,351,016	76.1%	74.8%
Licenses and Permits					
Local Business Taxes	8,415,000	9,519,847	(1,104,847)	113.1%	88.6%
Permits	4,416,000	3,913,424	502,576	88.6%	70.8%
Licenses and Permits	12,831,000	13,433,270	(602,270)	99.6%	82.2%
Sales and Use Taxes					
Communication Services Tax	12,600,000	7,747,750	4,852,250	61.5%	59.7%
Insurance Premium Taxes (4)	4,330,817	-	4,330,817	0.0%	0.0%
State Sales Tax	40,300,000	31,005,386	9,294,614	76.9%	75.0%
Sales and Use Taxes	57,230,817	38,753,136	18,477,681	67.7%	65.6%
<b>Operating Revenues Total</b>	<b>\$375,226,625</b>	<b>\$317,841,923</b>	<b>57,384,702</b>	<b>84.7%</b>	<b>82.7%</b>

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

**as of June 30, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u>	<u>% of Budget</u>	<u>FY15/16 % of Budget</u>
			s/b =	75.00%	
Other Revenues					
Debt Proceeds	-	-	-	<b>N/A</b>	100.0%
Interest	659,711	495,155	164,556	<b>75.1%</b>	55.3%
Other Miscellaneous Revenues	7,496,790	4,889,171	2,607,619	65.2%	69.7%
Special Assessments	10,000	37,673	(27,673)	<b>376.7%</b>	372.0%
Other Revenues	8,166,501	5,421,999	2,744,502	66.4%	74.4%
<b>Non-Operating Revenues Total</b>	<b>8,166,501</b>	<b>5,421,999</b>	<b>2,744,502</b>	<b>66.4%</b>	<b>74.4%</b>
Transfers In (5)	40,657,583	40,142,925	514,658	<b>98.7%</b>	74.5%
<b>Total Revenues</b>	<b>\$424,050,709</b>	<b>\$363,406,847</b>	<b>\$60,643,862</b>	<b>85.7%</b>	<b>81.7%</b>
Project Encumbrances	56,755	-			
Funds Available for Expenditures	\$424,107,464	\$ 363,406,847	\$ 60,643,862	<b>85.7%</b>	

- 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 June 30, 2017**

**Expenditures Overview**

The City of Orlando's expenditure budget totals \$424M for FY16/17. Through June, the City has spent \$301.7M which represents 71.1% 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 were returned to the City in January.

Retroactive pay increases for employees in the Laborers International (LIU) bargaining unit were processed in March. The retroactive increases for SEIU, non-bargaining employees and elected officials were processed in April.

We project to end the year with a balanced budget.

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

OBFS' year-to-date spending is well-below expectations. Through June, \$17.5M has been spent. This is 63.9% of the total expected expenditure for FY 16/17.

**Economic Development (EDV)**

The year-to-date expenditures of \$9.5M actuals are 60.0% of the budget. We expect EDV to end the year with unspent budget.

**Executive Offices (EXO)**

Spending in December, March and June in EXO was partially in support of a variety of community organizations. Through June, \$16.9M of the budgeted \$23.6M has been spent.

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

The Department has spent \$23.6M to date this year which is 74.9% of the annual budget. This is higher than the prior years' expenditures at this point and is largely the result of increased facility usage and programming costs. This combination of facts suggest the Department will likely exceed its expenditure budget for the fiscal year. However, the Department believes that increased revenue will cover this cost.

**Fire Department (OFD)**

OFD has the second largest General Fund expenditure budget in the entire city. Of the \$100.2M budget, \$73M has been spent through June. This represents 72.8% of the total. We believe OFD may exceed its budget depending upon how it manages labor costs over the coming summer months.

**Housing & Community Development (HSG)**

The department's General Fund expenditure budget is a modest \$888,877. So far, \$200,935 has been spent (22.6%), which below previous year-to-date's spending. Changes made to how we budget for HSG should result in more even spending over the course of the year. We believe this will improve the reliability of our projections.

**Police Department (OPD)**

The Police Department has the largest General Fund budget of \$138.4M. Through June, 73.2% of the budget has been spent. Given OPD's historic expenditure pattern that includes increased spending over the next three months, the Department presents a risk of overspending their budget.

**Public Works (PWK)**

Through June, PWK has spent 62.2% of its \$10.2M budget. The budget for PWK has been reduced significantly over previous years, due to the creation of the new Transportation Department. We believe PWK will end the year on budget or with a modest surplus.

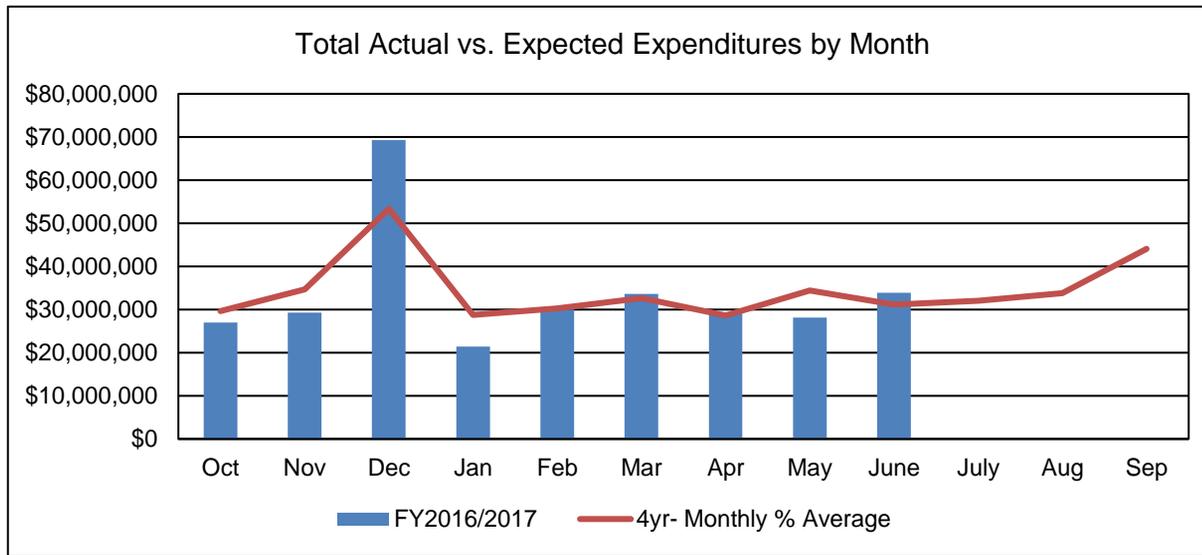
**Transportation Department (TRN)**

Year-to-date TRN has spent 63.3% of their \$15.2M budget (\$9.6M). This is consistent with previous year's spending for those areas that now comprise the department. As a new department, TRN's spending will be closely monitored. At present we see no cause for concern.

**General Fund**

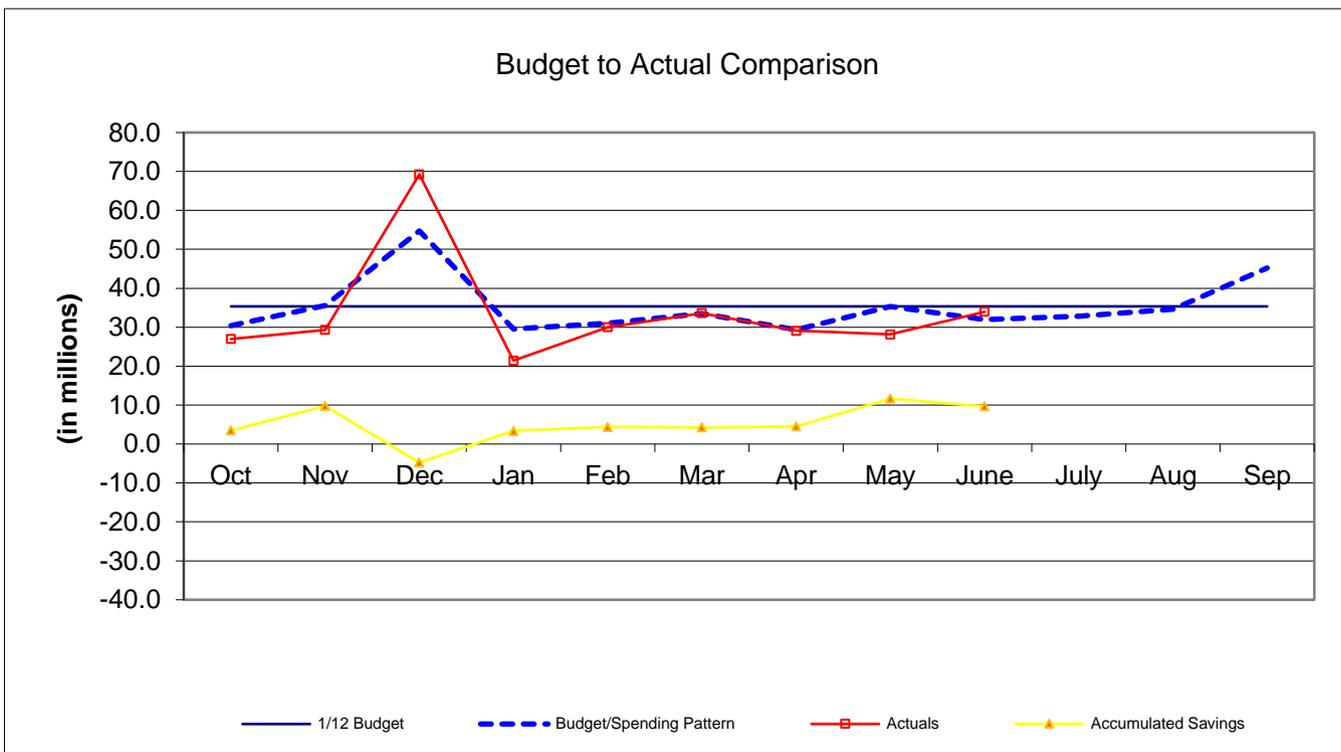
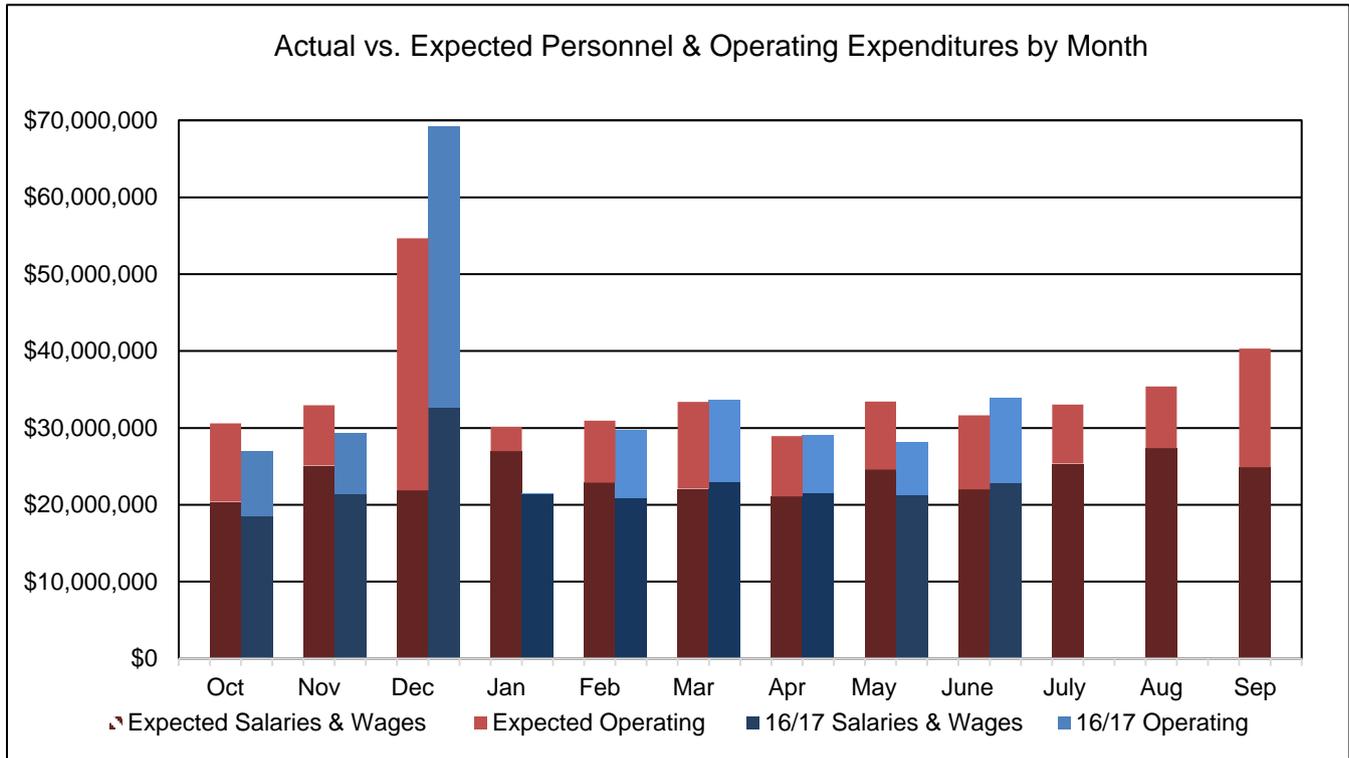
Budget Status as of June 30, 2017

Current Approved Budget			\$ 424,107,464	
Expenses:				
Year to Date (Prior Months)	\$	267,763,896		63.1%
Current Month		<u>33,926,750</u>		8.0%
Total Expenses to Date (Target = 75.0%)			301,690,646	71.1%
Unexpended Balance			<u>\$ 122,416,818</u>	28.9%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY15/16 % of Budget
Personnel Expenses	285,906,674	203,897,141	82,009,533	71.3%	71.1%
Supplies	4,896,452	3,648,458	1,247,994	74.5%	68.4%
Contractual Services	25,548,107	14,642,517	10,905,590	57.3%	57.1%
Community Sponsored Activities	6,381,889	4,710,677	1,671,212	73.8%	72.1%
Other Operating Expenses	3,946,526	2,723,977	1,222,549	69.0%	76.0%
Travel	556,653	159,097	397,556	28.6%	27.3%
Utilities	12,278,516	8,524,192	3,754,324	69.4%	75.9%
Fleet and Facility Charges	20,718,447	16,679,806	4,038,641	80.5%	75.0%
Debt Service	18,008,296	12,423,891	5,584,405	69.0%	51.9%
Tax Increment Contributions	19,041,865	18,772,139	269,726	98.6%	98.9%
Cost Allocation Plan Fee	311,263	233,447	77,816	75.0%	0.0%
Capital Outlay	1,104,572	647,814	456,758	58.6%	48.8%
Contingency	5,084,600	-	5,084,600	0.0%	0.0%
Transfer Out	20,323,604	14,627,489	5,696,115	72.0%	53.0%
<b>Total Expenses</b>	<b>424,107,464</b>	<b>301,690,646</b>	<b>122,416,818</b>	<b>71.1%</b>	<b>69.4%</b>

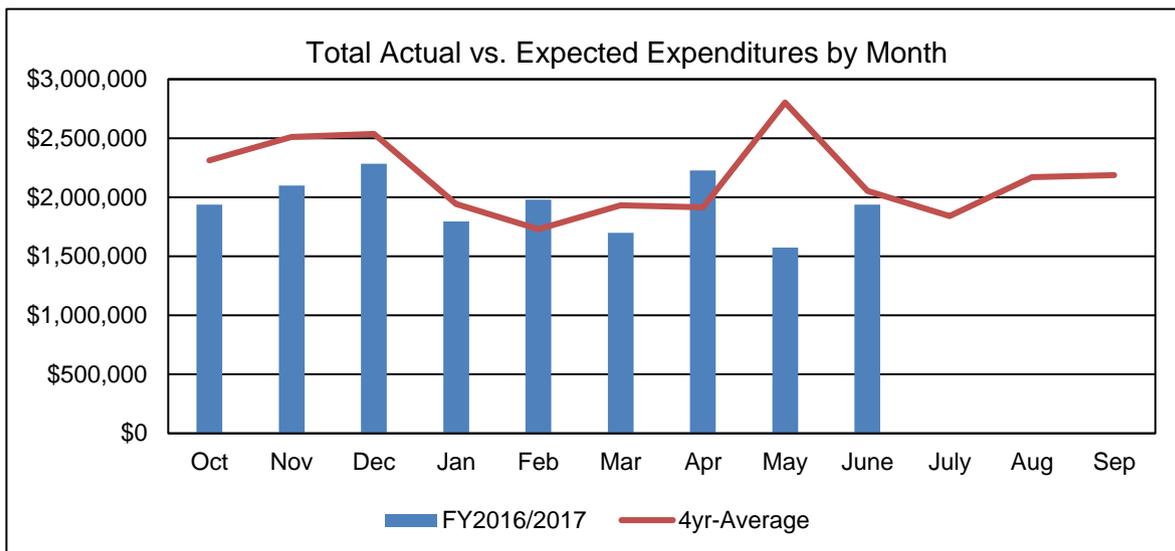
### General Fund



## Business and Financial Services

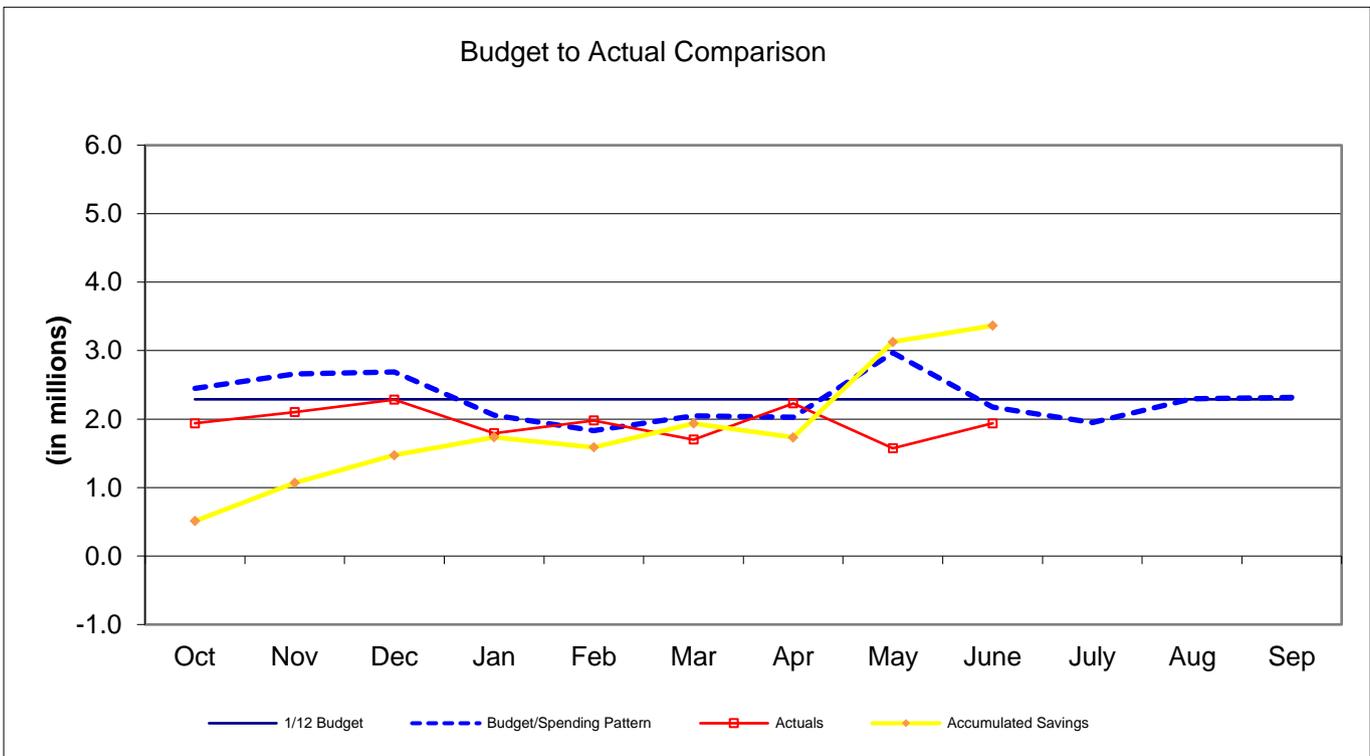
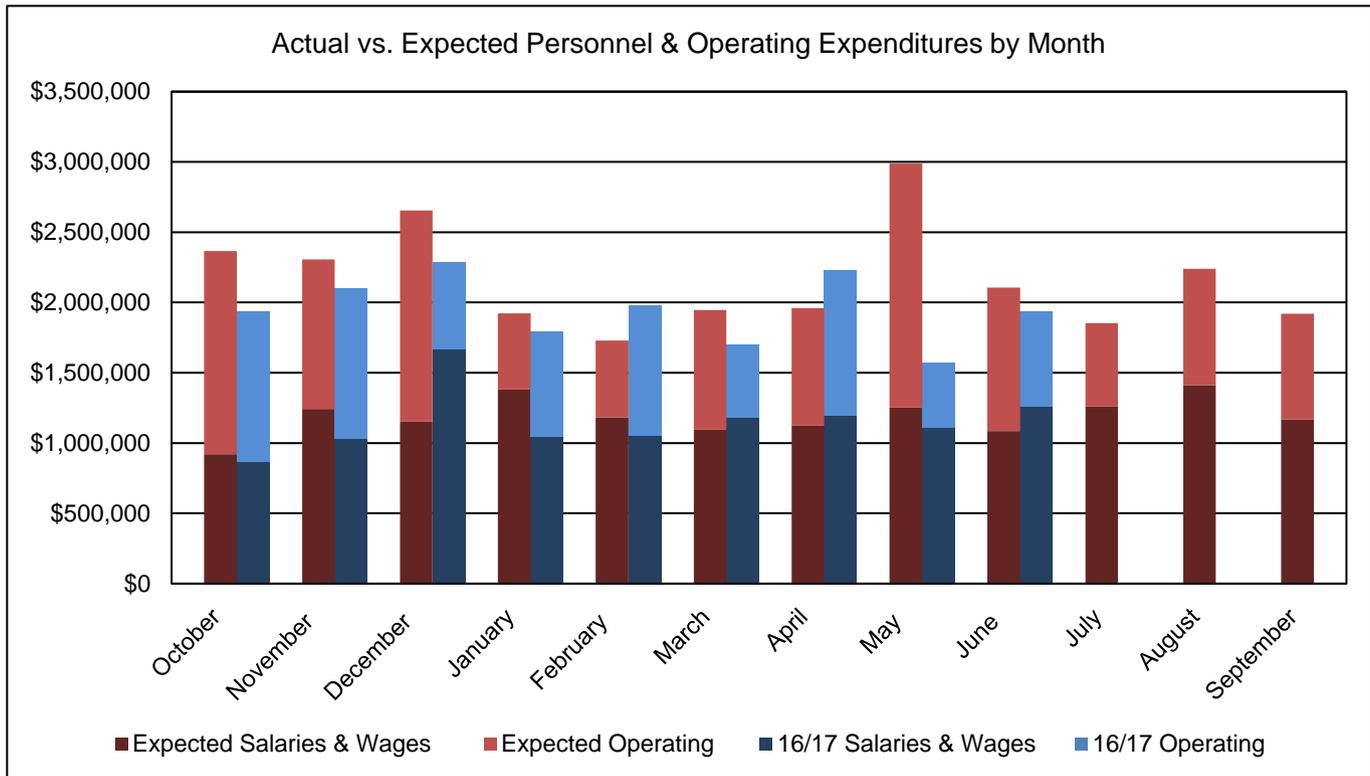
Budget Status as of June 30, 2017

Current Approved Budget	\$	27,464,783
Expenses:		
Year to Date (Prior Months)	\$	15,598,401    56.8%
Current Month		<u>1,938,078</u> 7.1%
Total Expenses to Date (Target = 75.0%)		17,536,478    63.9%
Unexpended Balance	\$	<u>9,928,305</u> 36.1%



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.

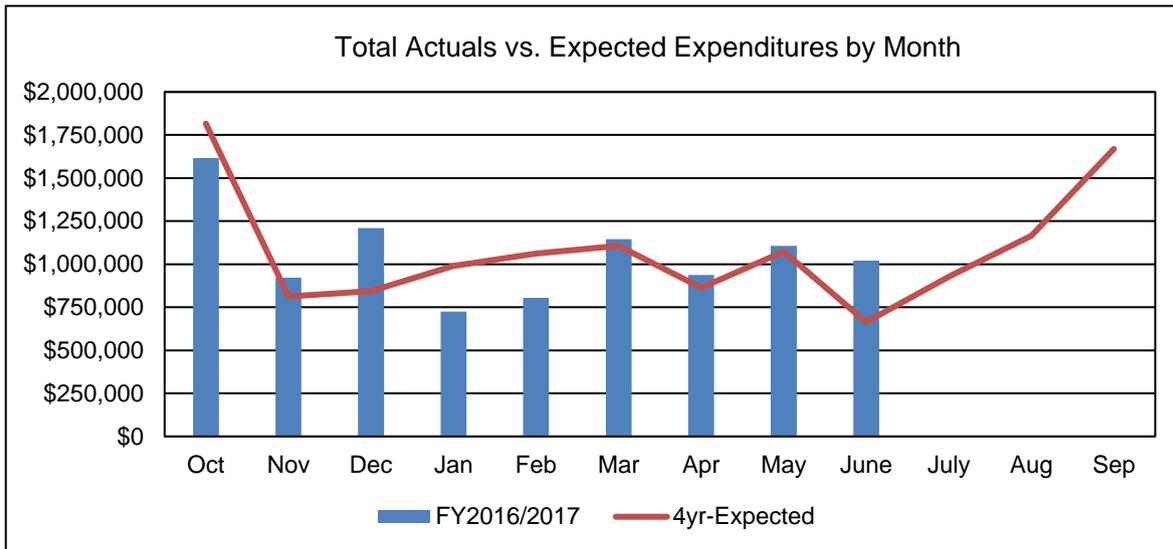
### Business and Financial Services



## Economic Development

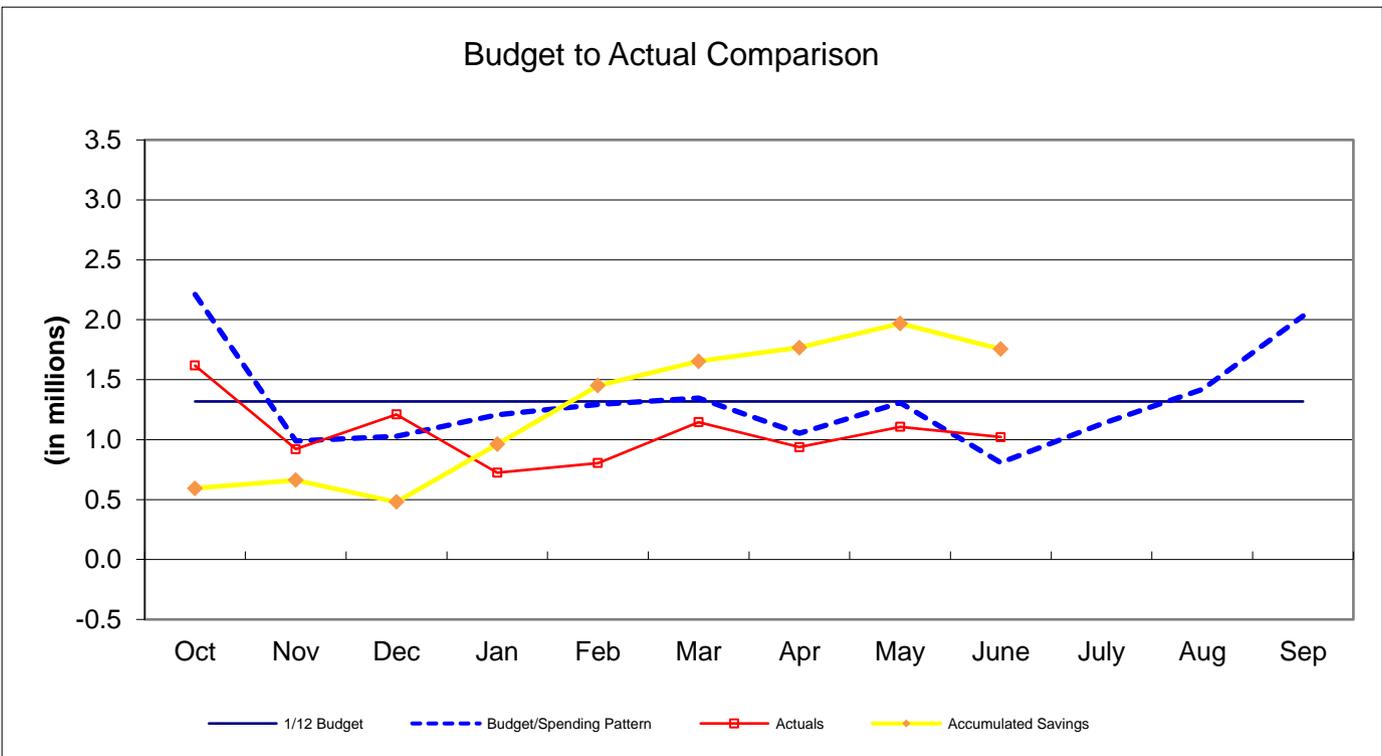
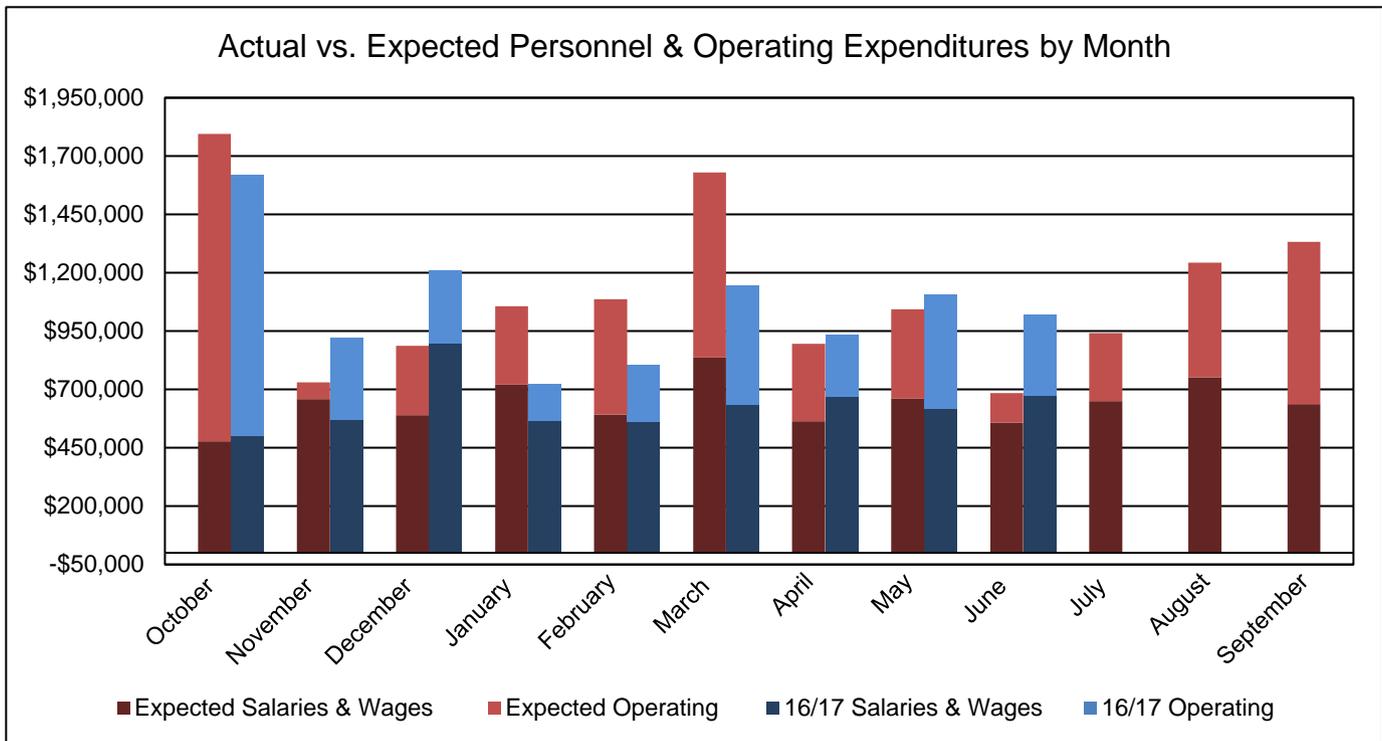
Budget Status as of June 30, 2017

Current Approved Budget			\$ 15,821,026	
Expenses:				
Year to Date (Prior Months)	\$	8,463,862	53.5%	
Current Month		<u>1,020,988</u>	6.4%	
Total Expenses to Date (Target = 75.0%)			9,484,850	60.0%
Unexpended Balance			<u>\$ 6,336,176</u>	40.0%



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

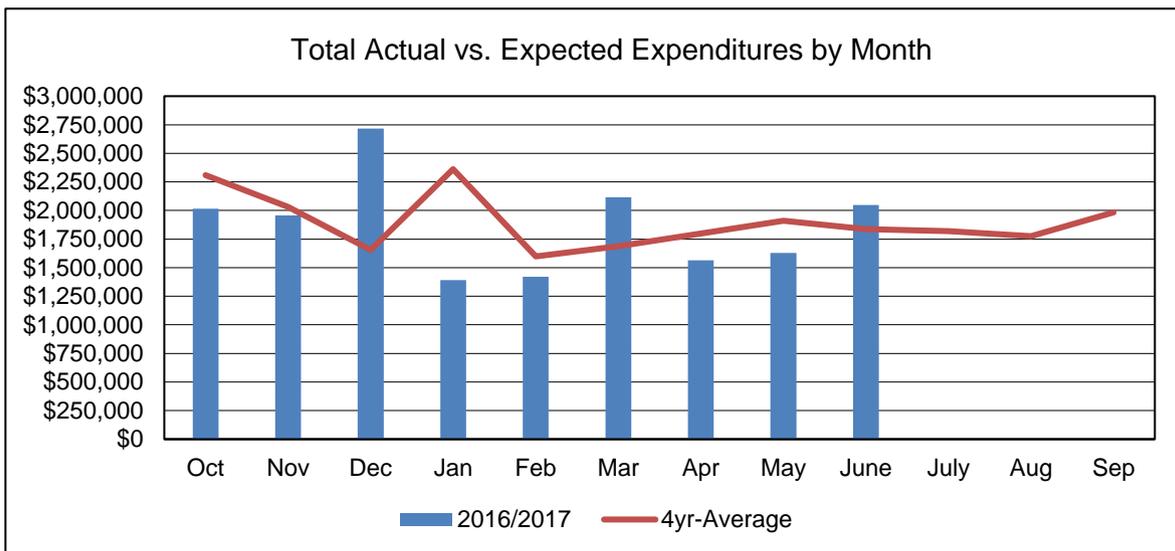
### Economic Development



## Executive Offices

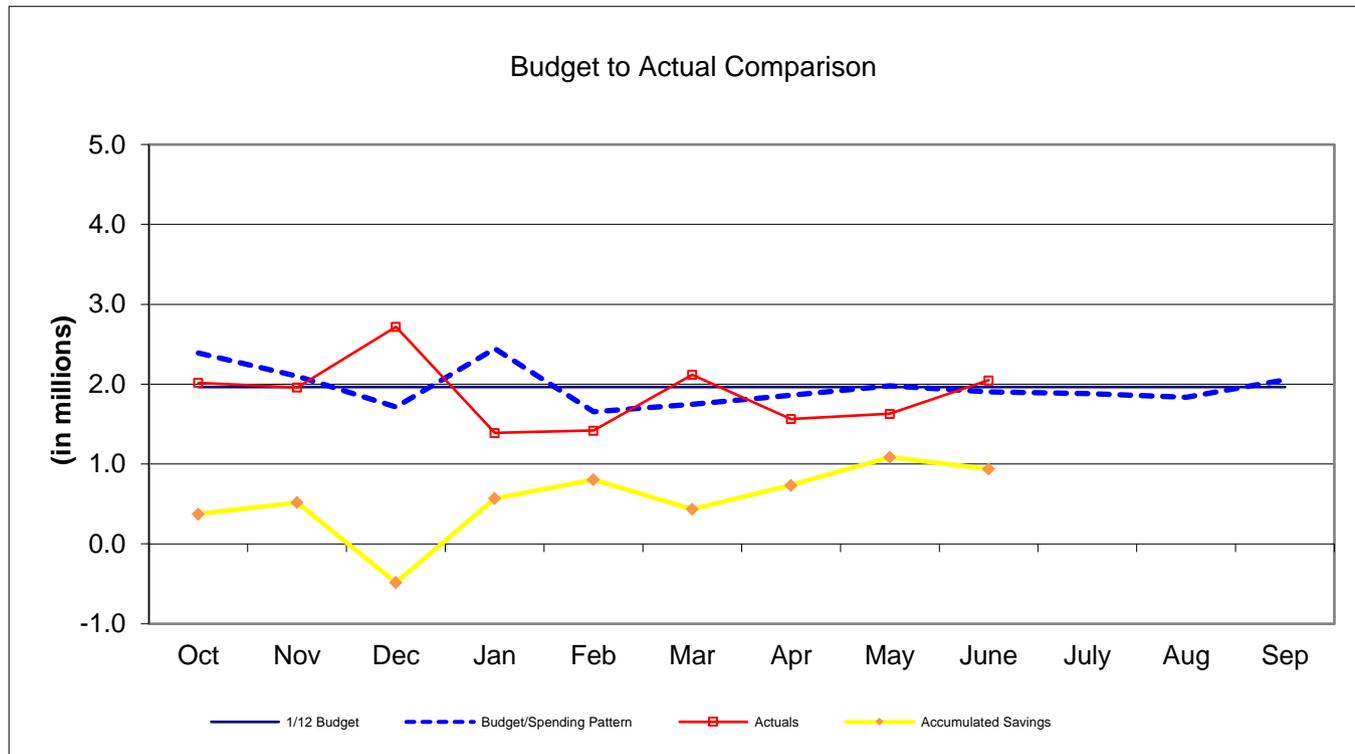
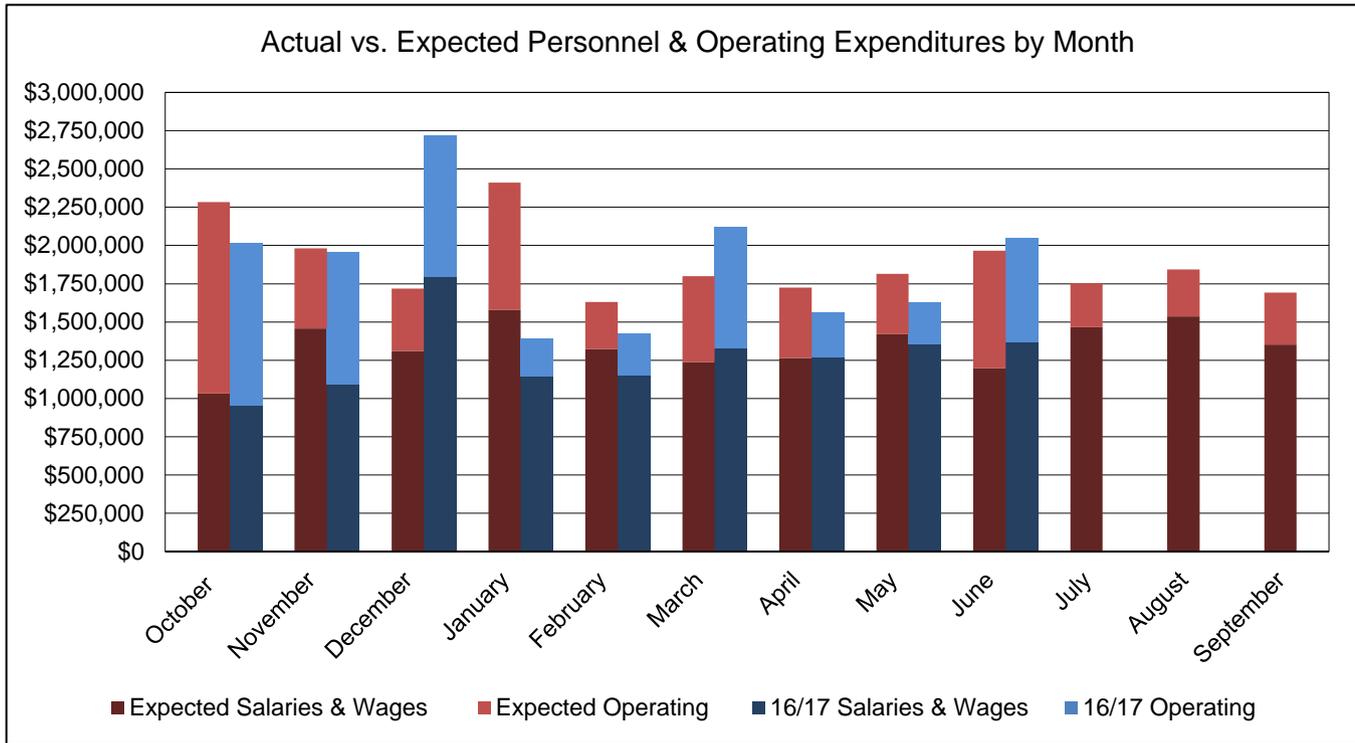
Budget Status as of June 30, 2017

Current Approved Budget	\$	23,571,906
Expenses:		
Year to Date (Prior Months)	\$	14,811,327    62.8%
Current Month		<u>2,048,921    8.7%</u>
 Total Expenses to Date (Target=75.0%)		 16,860,248    71.5%
 Unexpended Balance		 <u>\$    6,711,658    28.5%</u>



Note: The spike in December and March actuals is due in part to payments to Community Service Organizations taking place at the end of these months as opposed to the beginning of the next month.

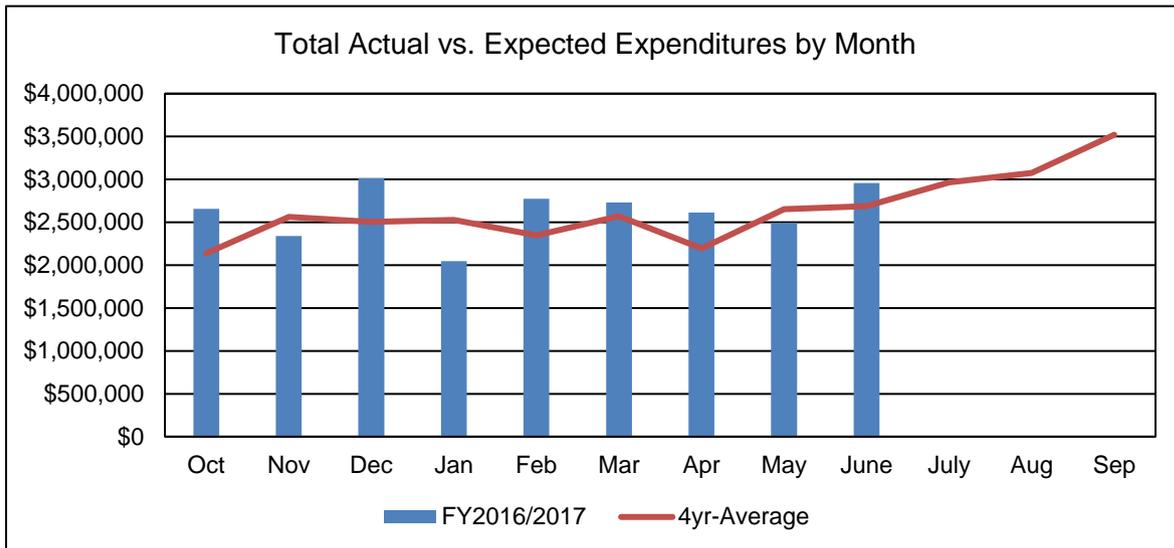
### Executive Offices



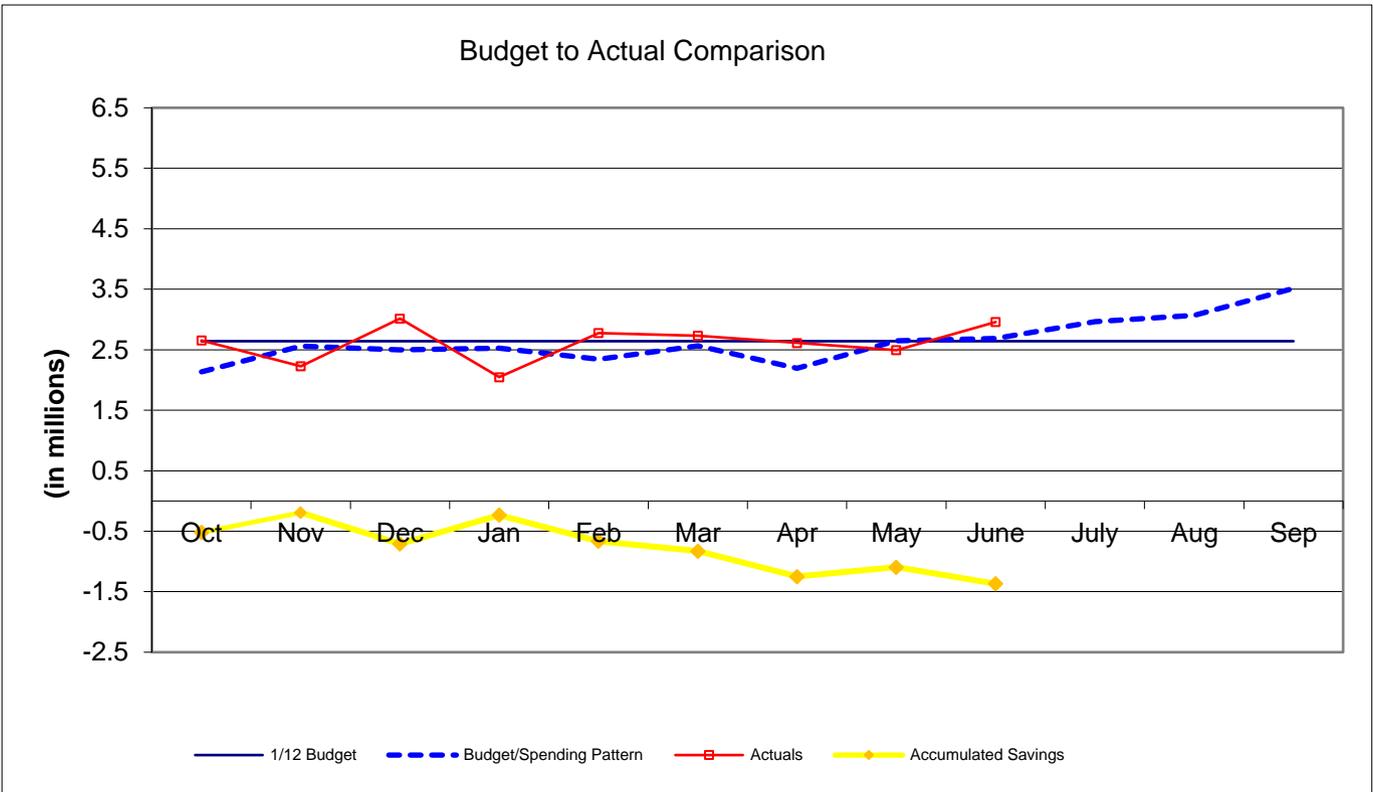
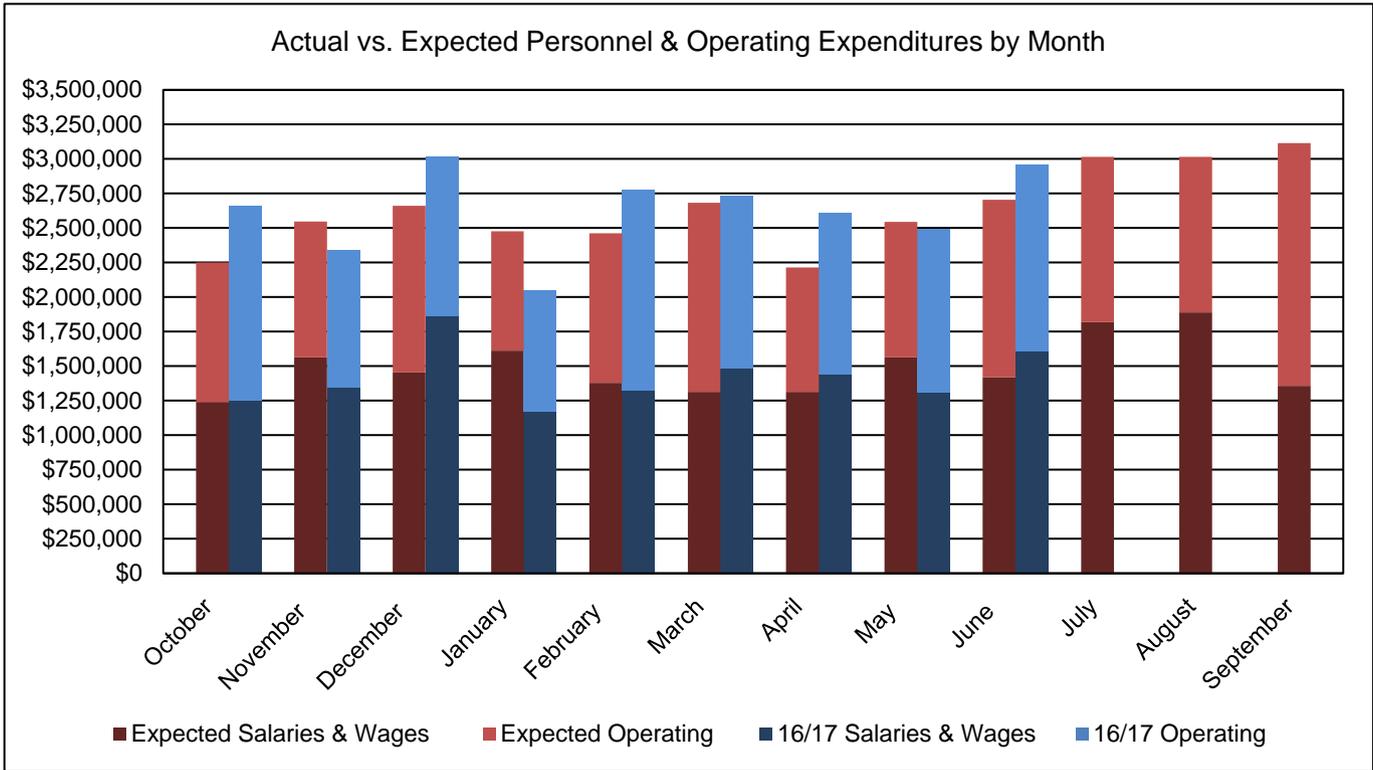
## Families, Parks and Recreation Department

Budget Status as of June 30, 2017

Current Approved Budget		\$ 31,700,206
Expenses:		
Year to Date (Prior Months)	\$ 20,673,006	65.2%
Current Month	<u>2,958,356</u>	9.3%
 Total Expenses to Date (Target = 75.0%)		 23,631,362 74.5%
Unexpended Balance		 <u>\$ 8,068,844</u> 25.5%



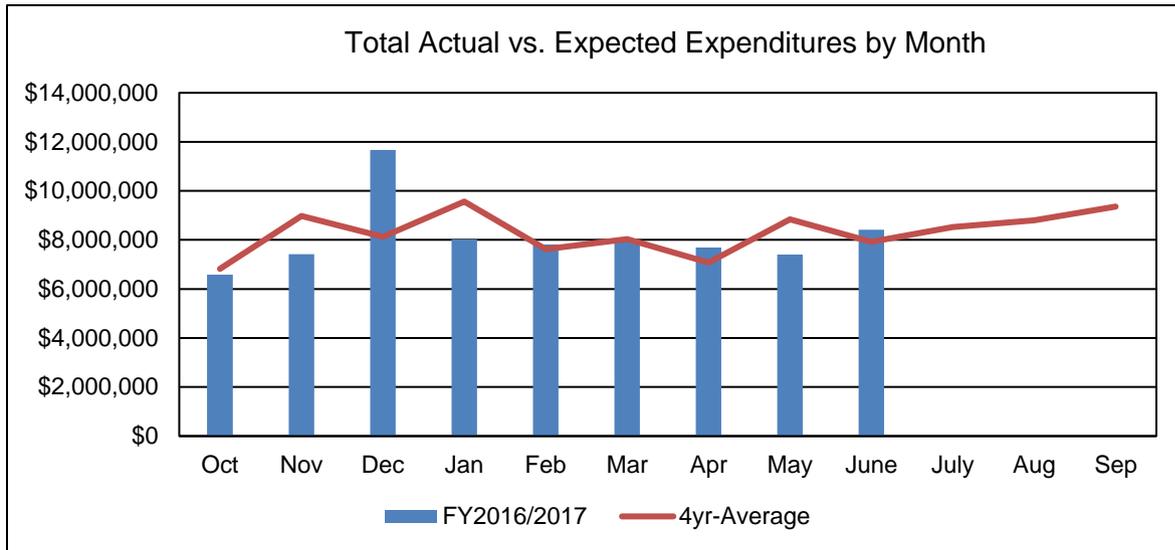
### Families, Parks and Recreation Department



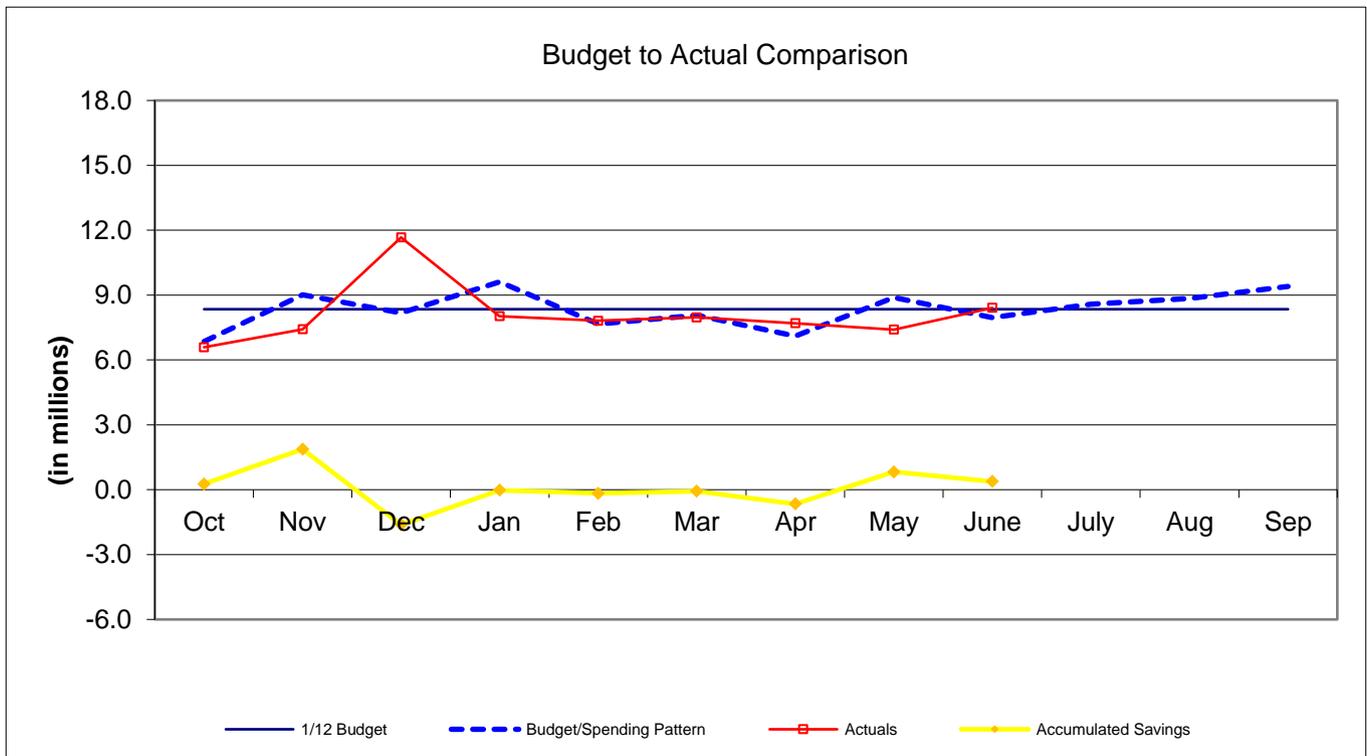
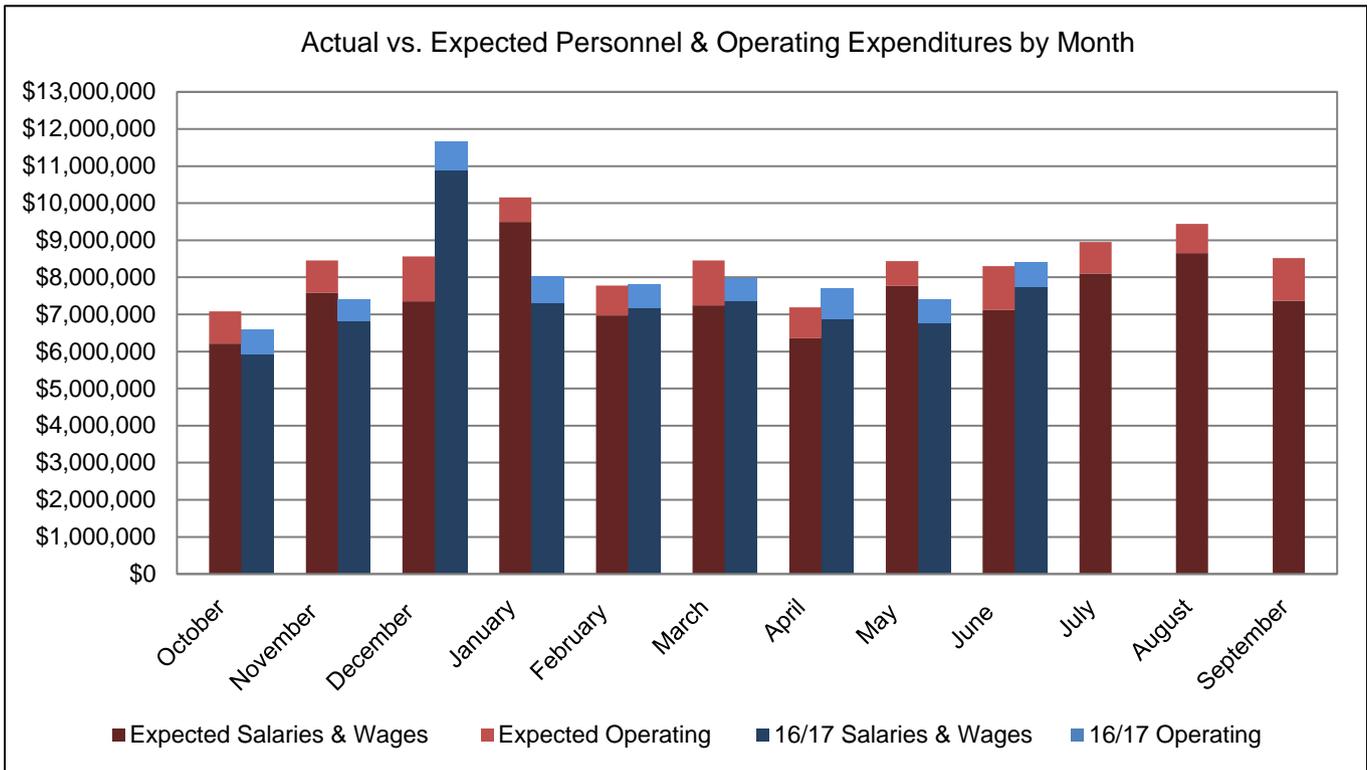
## Fire Department

Budget Status as of June 30, 2017

Current Approved Budget		\$ 100,156,092
Expenses:		
Year to Date (Prior Months)	\$ 64,553,693	64.5%
Current Month	8,408,942	8.4%
 Total Expenses to Date (Target = 75.0%)	 72,962,635	 72.8%
 Unexpended Balance	 <u>\$ 27,193,457</u>	 27.2%



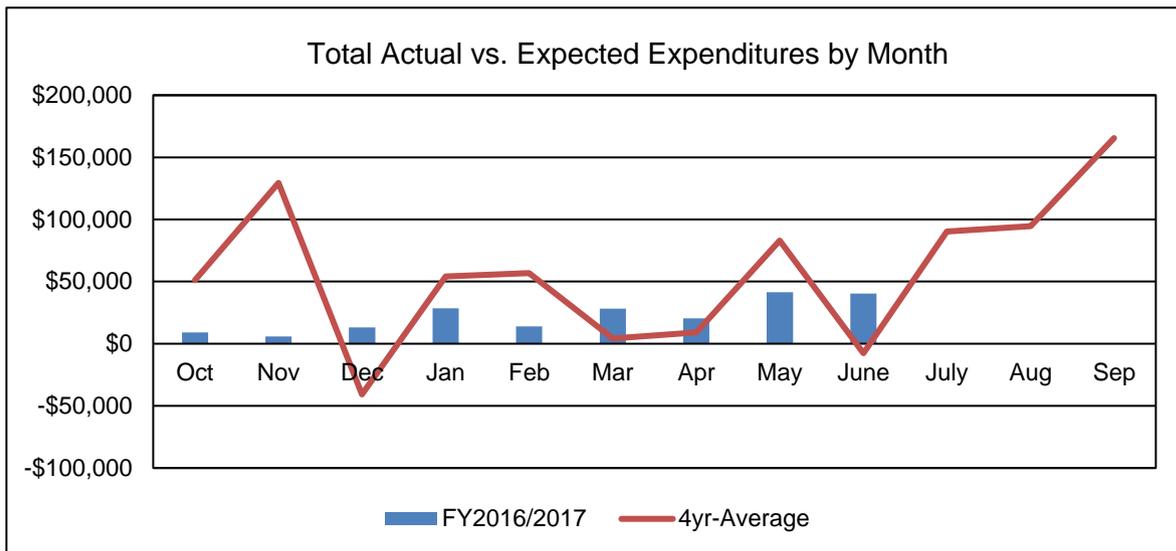
### Fire Department



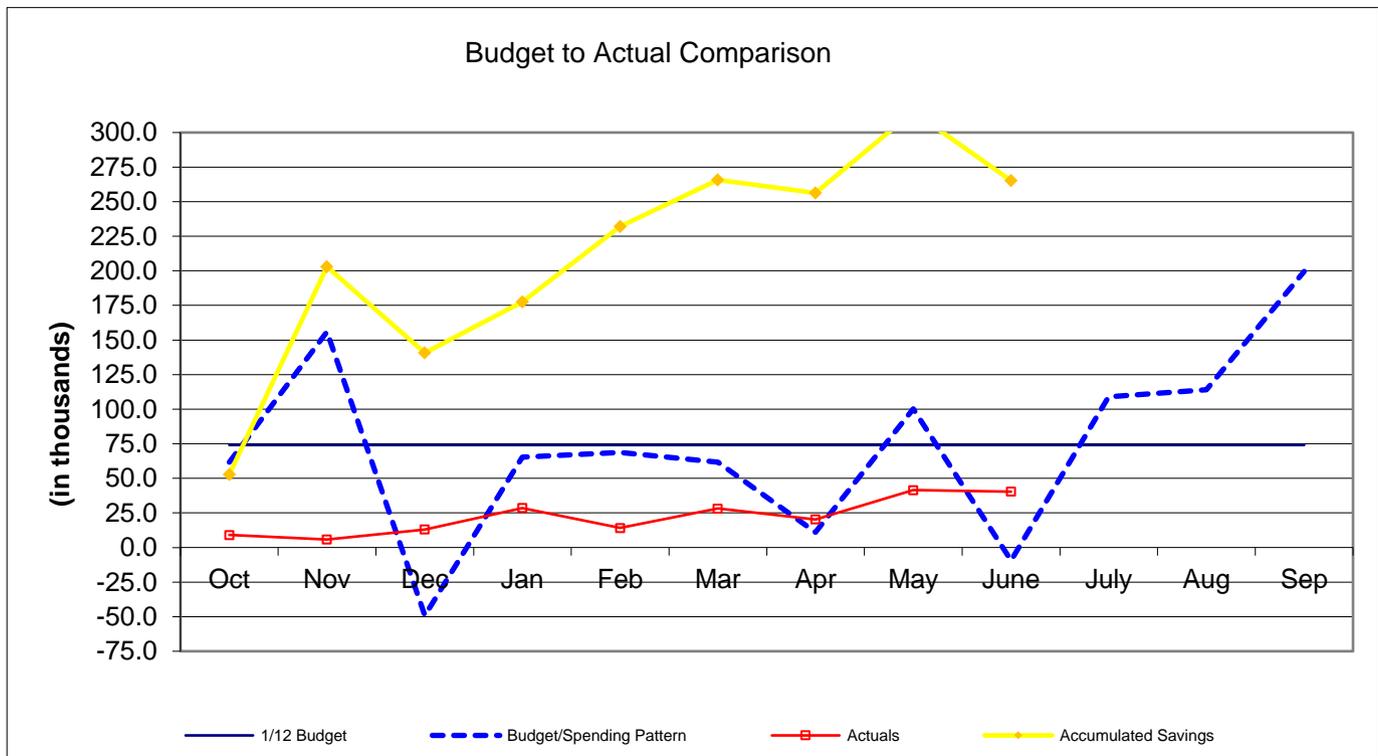
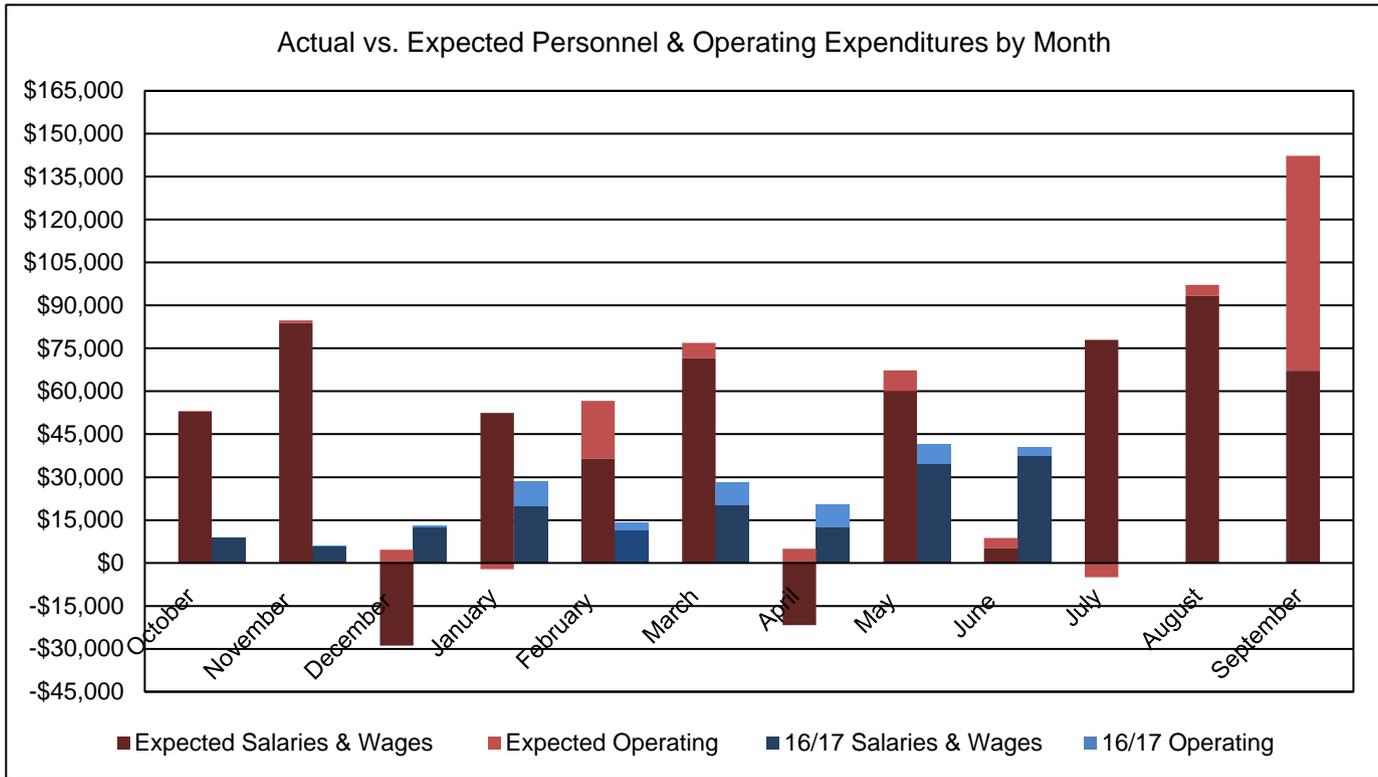
## Housing & Community Development

Budget Status as of June 30, 2017

Current Approved Budget	\$	888,877
Expenses:		
Year to Date (Prior Months)	\$	160,458 18.1%
Current Month		<u>40,477</u> 4.6%
Total Expenses to Date (Target = 75.0%)		200,935 22.6%
Unexpended Balance	\$	<u>687,942</u> 77.4%



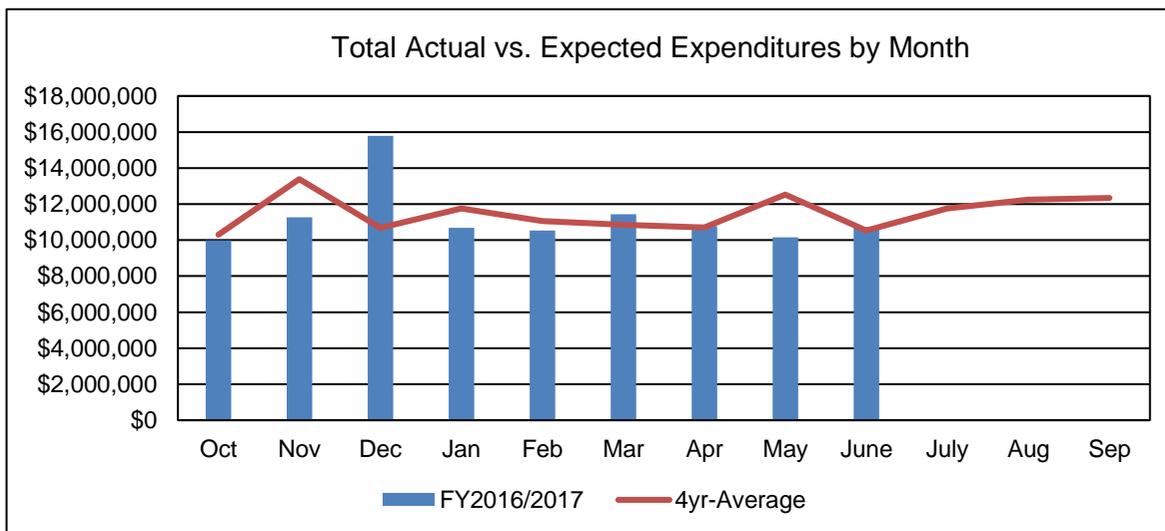
## Housing & Community Development



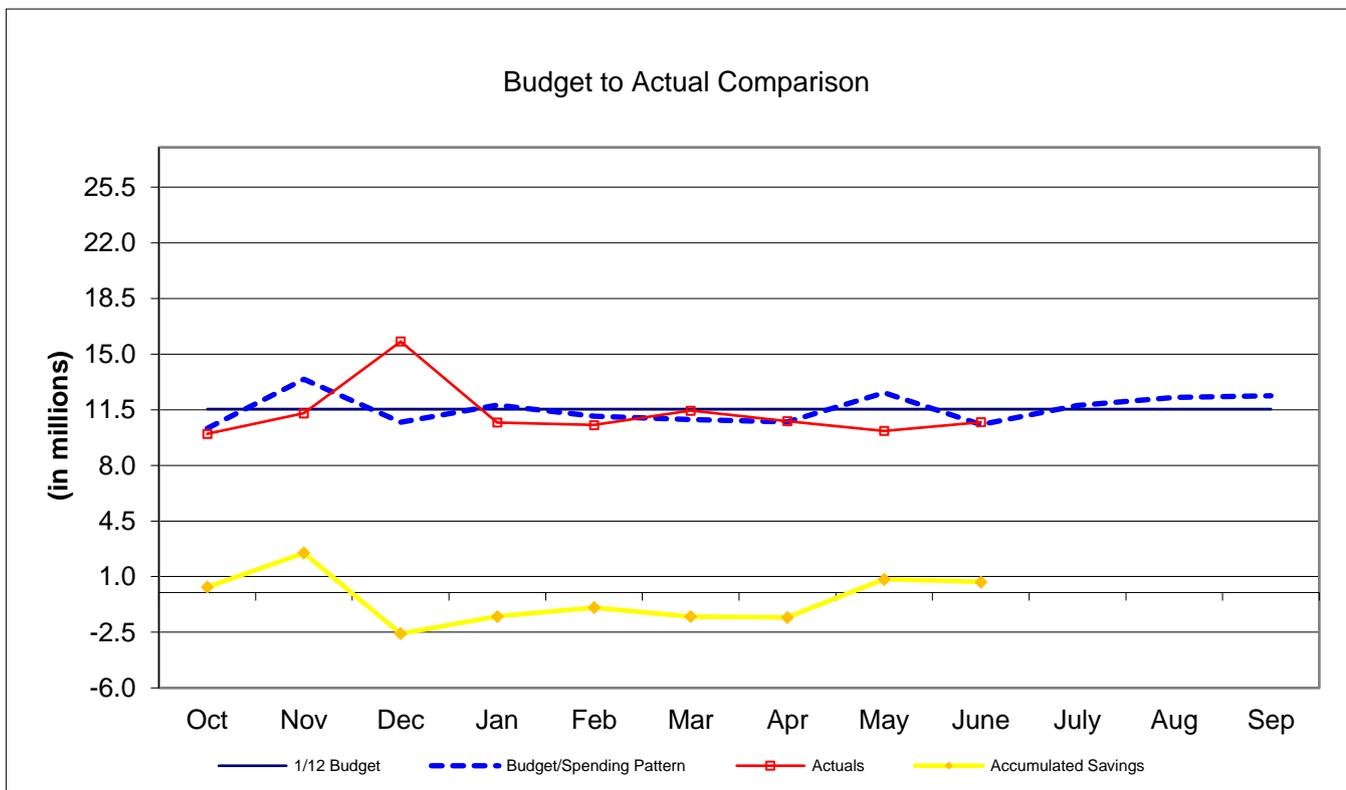
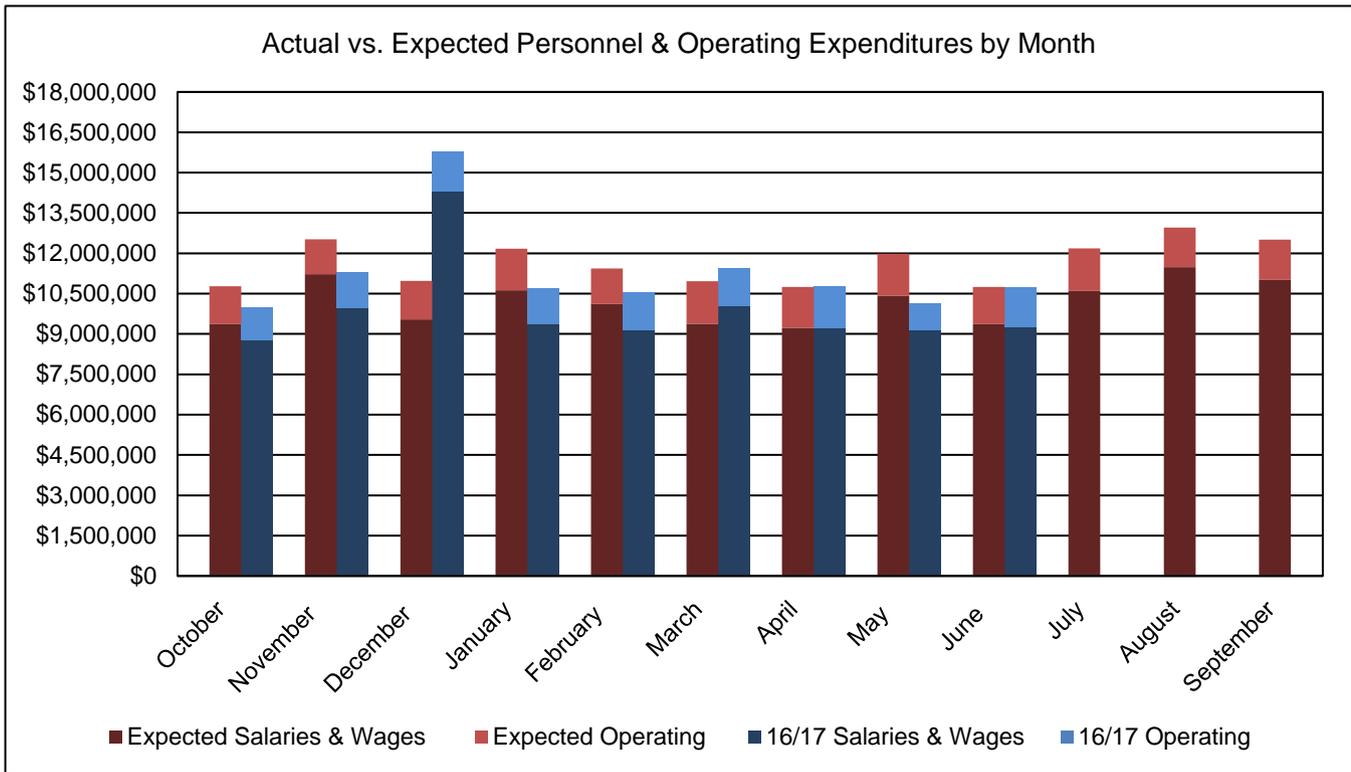
## Police Department

Budget Status as of June 30, 2017

Current Approved Budget		\$	138,445,133	
Expenses:				
Year to Date (Prior Months)	\$	90,642,256	65.5%	
Current Month		<u>10,719,847</u>	7.7%	
Total Expenses to Date (Target = 75.0%)			101,362,103	73.2%
Unexpended Balance			<u>\$ 37,083,030</u>	26.8%



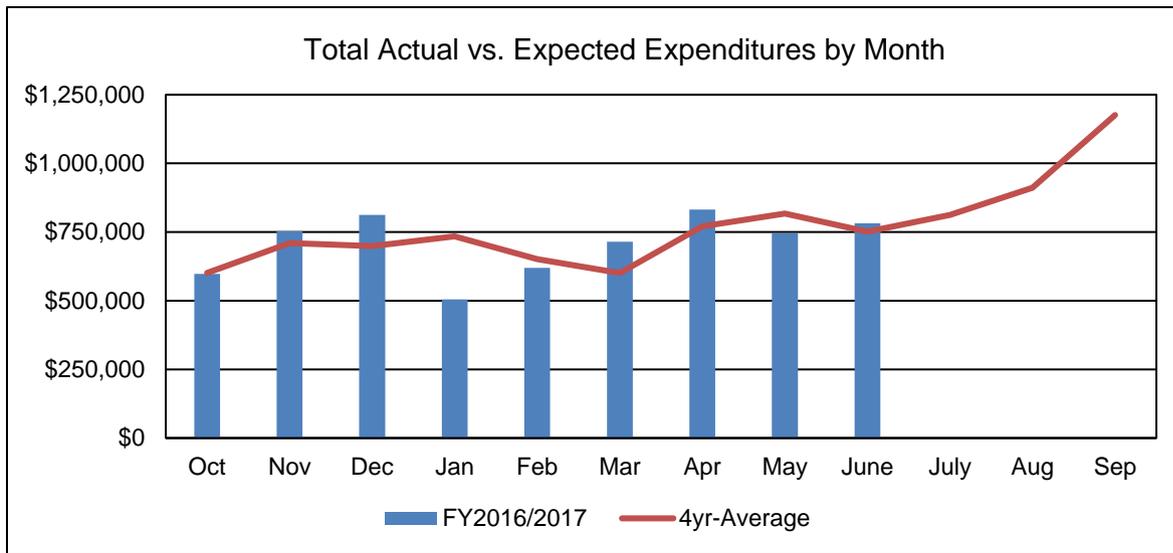
### Police Department



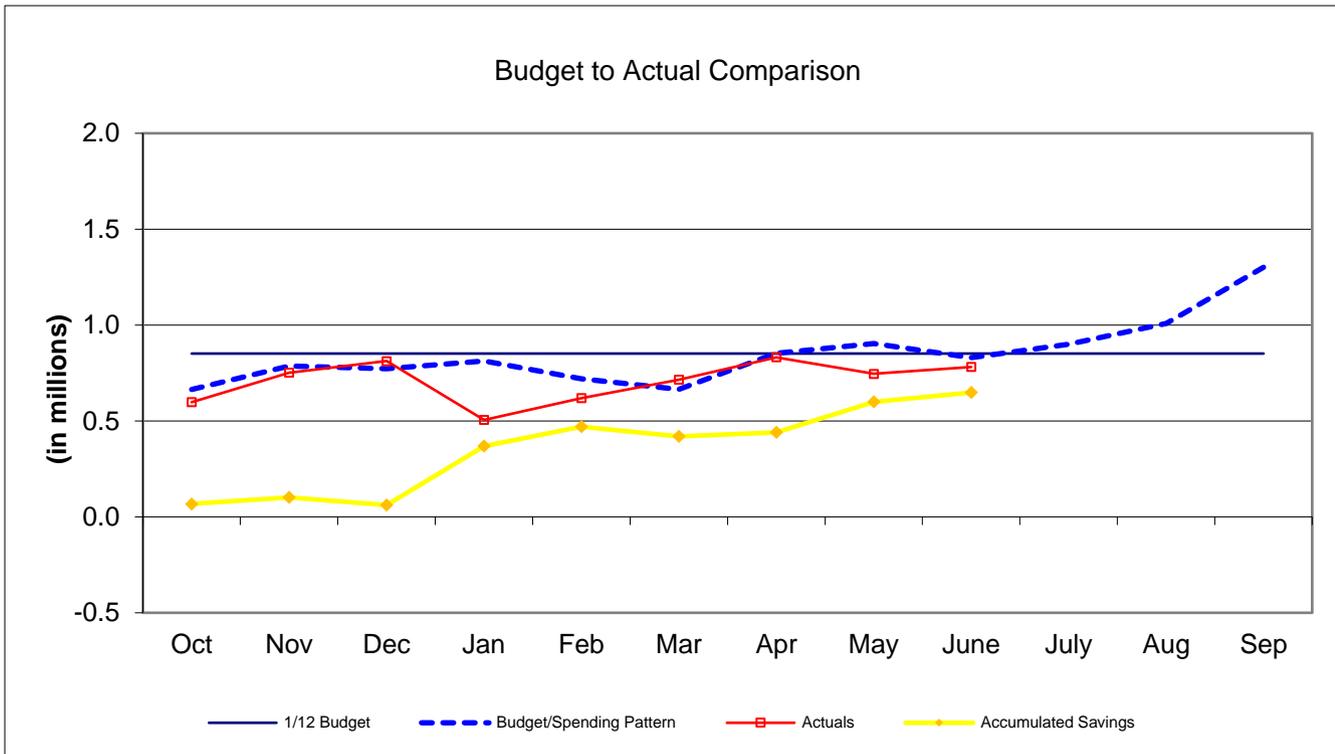
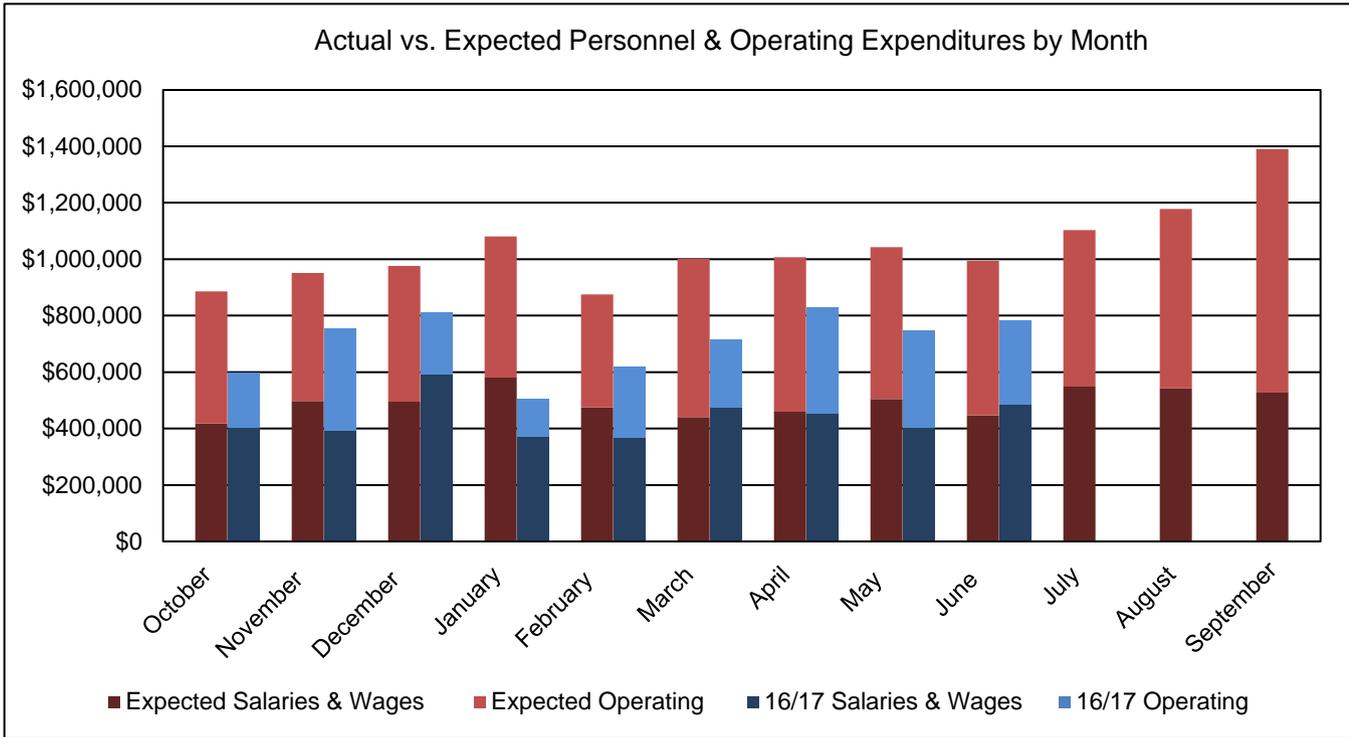
## Public Works Department

Budget Status as of June 30, 2017

Current Approved Budget			\$ 10,217,613	
Expenses:				
Year to Date (Prior Months)	\$	5,578,435	54.6%	
Current Month		<u>781,810</u>	7.7%	
Total Expenses to Date (Target = 75.0%)			6,360,245	62.2%
Unexpended Balance			<u>\$ 3,857,368</u>	37.8%



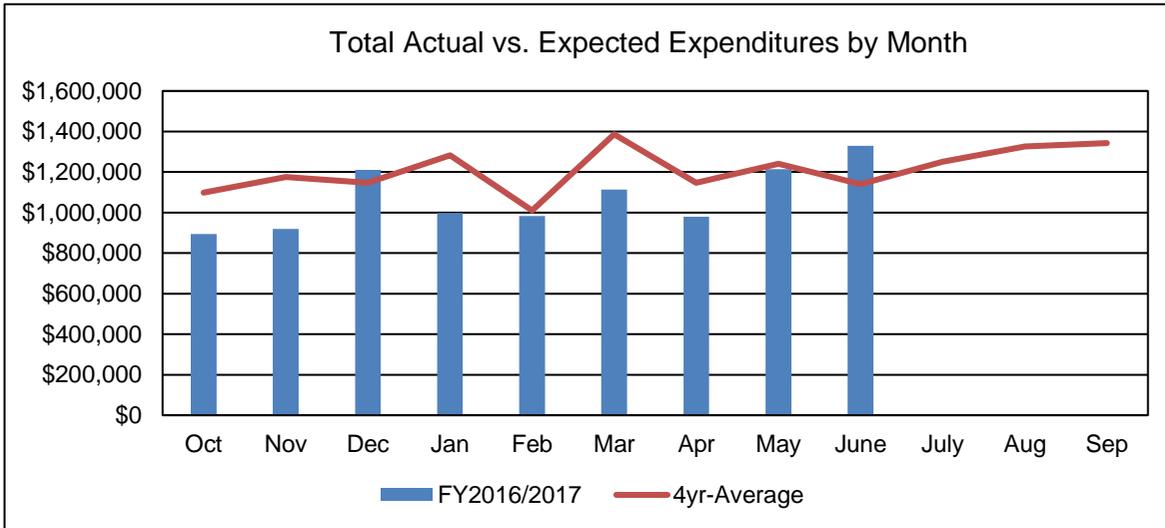
### Public Works Department



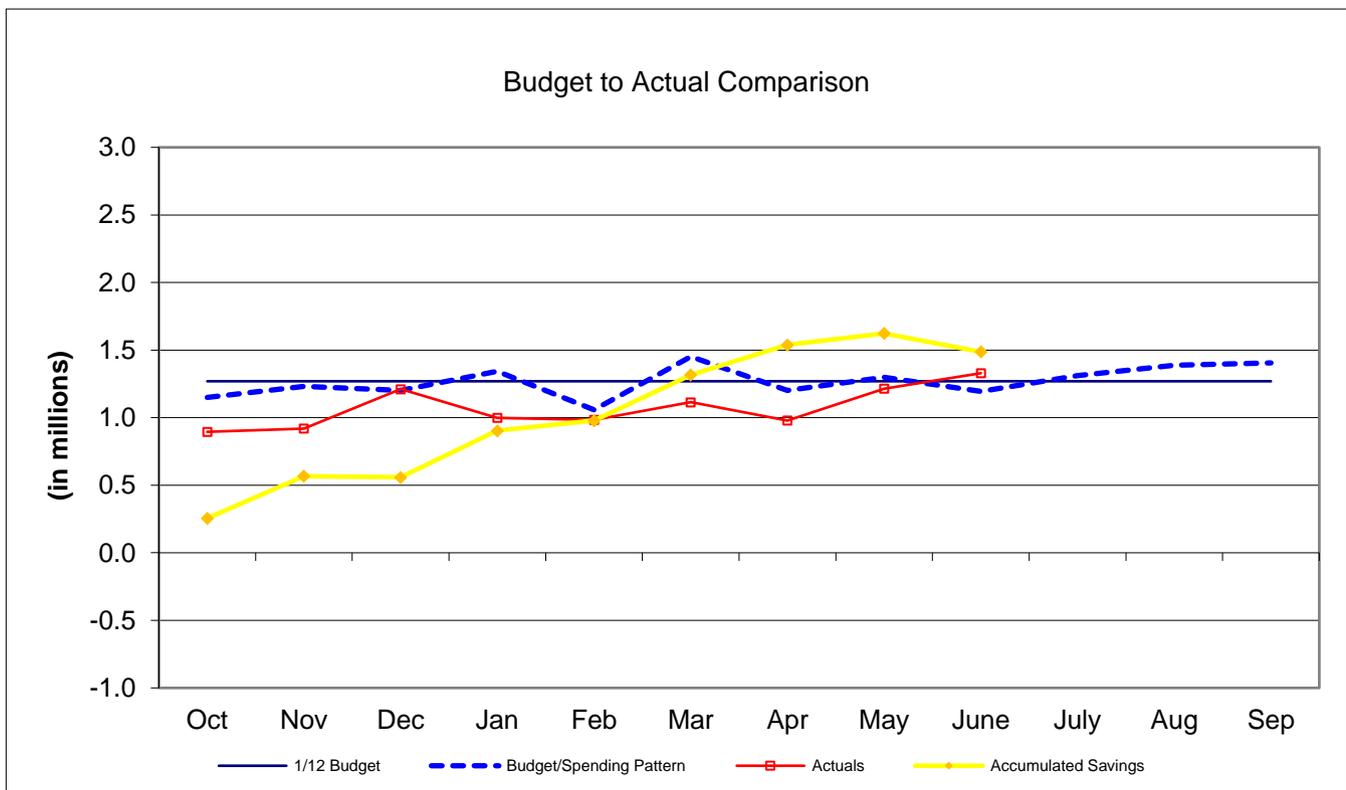
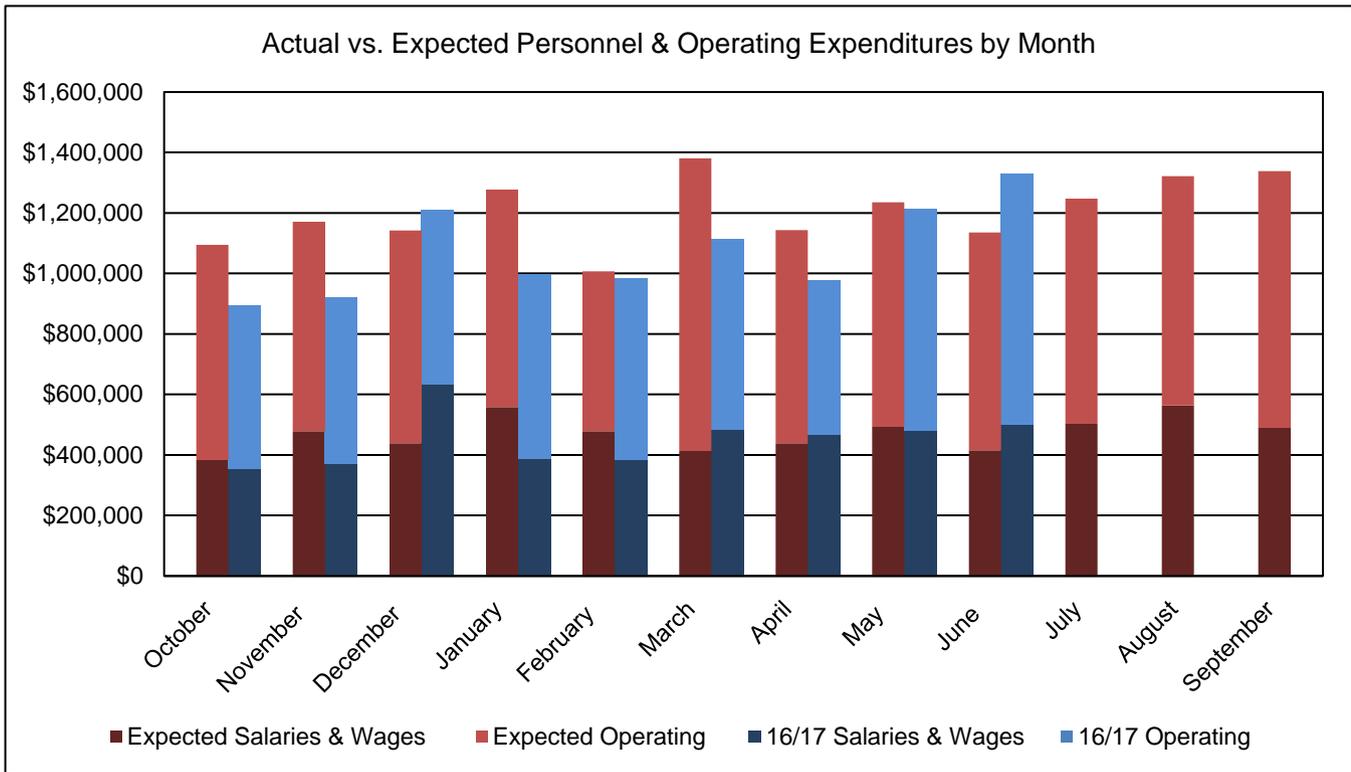
**Transportation Department**

Budget Status as of June 30, 2017

Current Approved Budget		\$	15,233,514	
Expenses:				
Year to Date (Prior Months)	\$	8,312,525	54.6%	
Current Month		<u>1,328,961</u>	8.7%	
Total Expenses to Date (Target = 75.0%)			9,641,485	63.3%
Unexpended Balance			<u>\$ 5,592,029</u>	36.7%



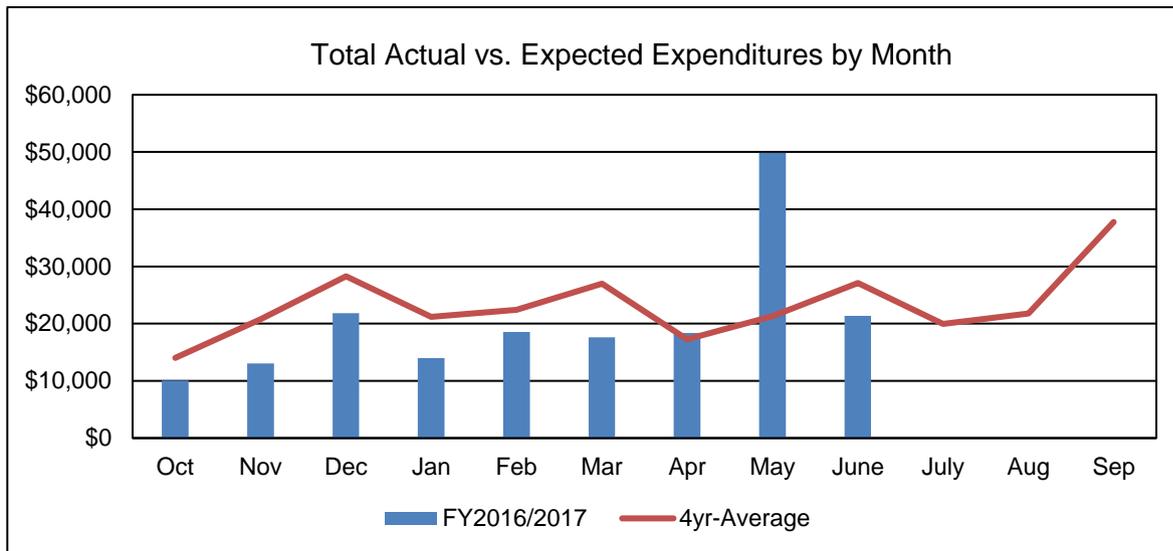
### Transportation Department



### Commissioner - District 1

Budget Status as of June 30, 2017

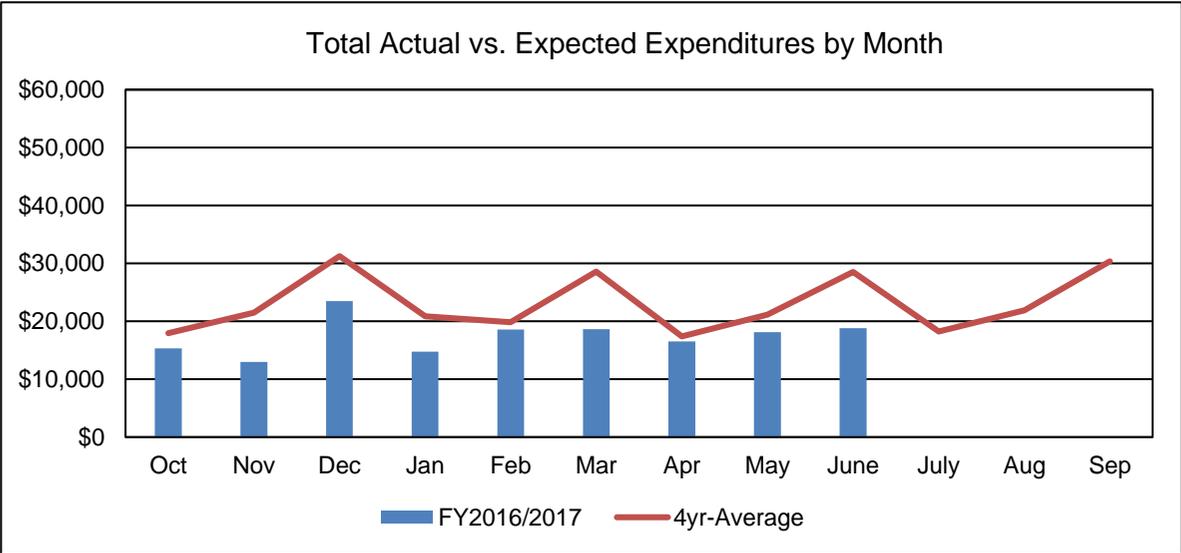
Current Approved Budget		\$	305,793	
Expenses:				
Year to Date (Prior Months)	\$	163,160	53.4%	
Current Month		<u>21,347</u>	7.0%	
Total Expenses to Date (Target = 75.00%)			184,506	60.3%
Unexpended Balance			<u>\$ 121,287</u>	39.7%



**Commissioner - District 2**

Budget Status as of June 30, 2017

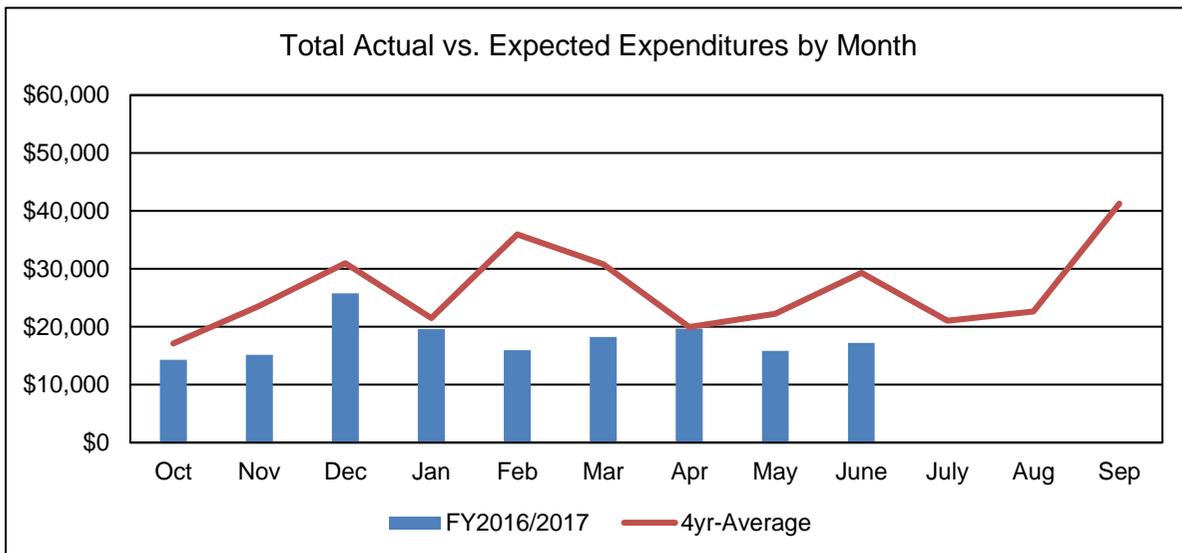
Current Approved Budget		\$	301,824	
Expenses:				
Year to Date (Prior Months)	\$	138,405	45.9%	
Current Month		<u>18,788</u>	6.2%	
Total Expenses to Date (Target = 75.00%)			157,193	52.1%
Unexpended Balance			<u>\$ 144,631</u>	47.9%



### Commissioner - District 3

Budget Status as of June 30, 2017

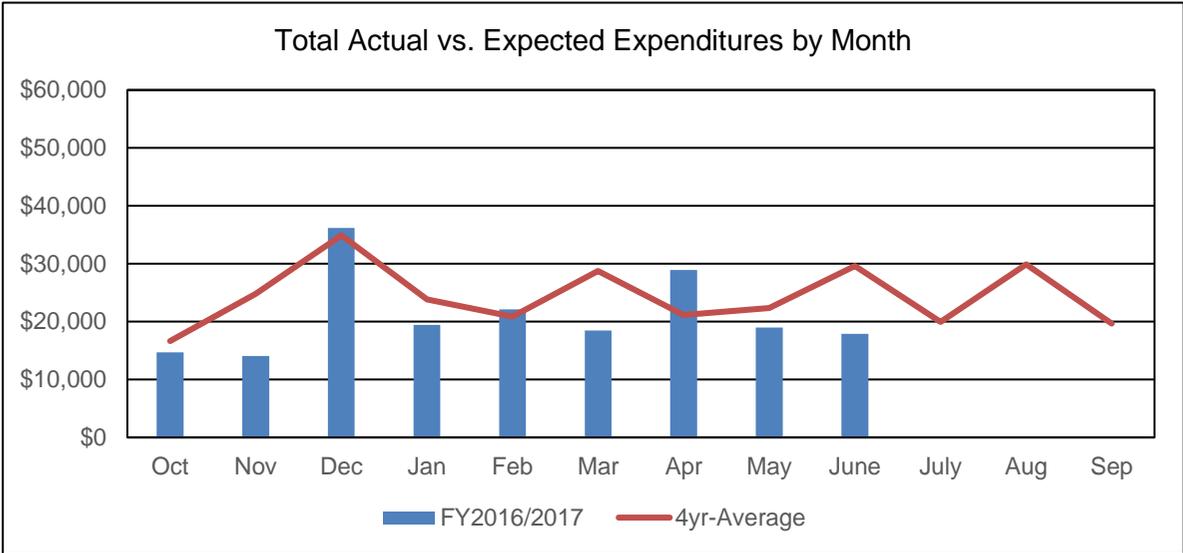
Current Approved Budget		\$	323,605	
Expenses:				
Year to Date (Prior Months)	\$	144,521	44.7%	
Current Month		<u>17,215</u>	5.3%	
Total Expenses to Date (Target = 75.00%)			161,736	50.0%
Unexpended Balance			<u>\$ 161,869</u>	50.0%



**Commissioner - District 4**

Budget Status as of June 30, 2017

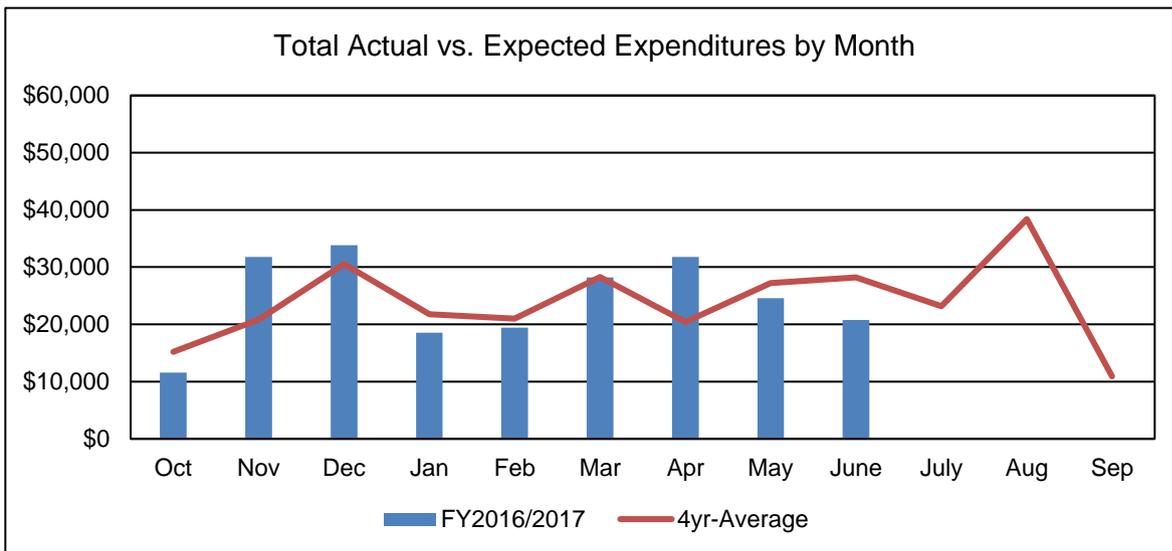
Current Approved Budget		\$	310,911	
Expenses:				
Year to Date (Prior Months)	\$	172,883	55.6%	
Current Month		<u>17,867</u>	5.8%	
Total Expenses to Date (Target = 75.00%)			190,750	61.4%
Unexpended Balance			<u>\$ 120,161</u>	38.6%



### Commissioner - District 5

Budget Status as of June 30, 2017

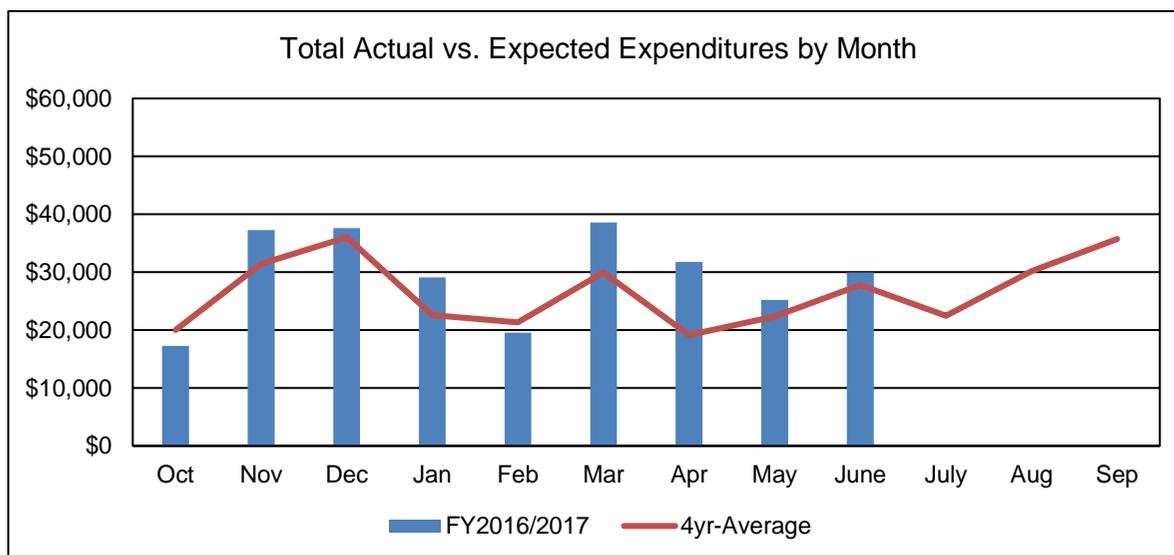
Current Approved Budget		\$	301,234	
Expenses:				
Year to Date (Prior Months)	\$	199,746	66.3%	
Current Month		<u>20,748</u>	6.9%	
Total Expenses to Date (Target = 75.00%)			220,494	73.2%
Unexpended Balance			<u>\$ 80,740</u>	26.8%



### Commissioner - District 6

Budget Status as of June 30, 2017

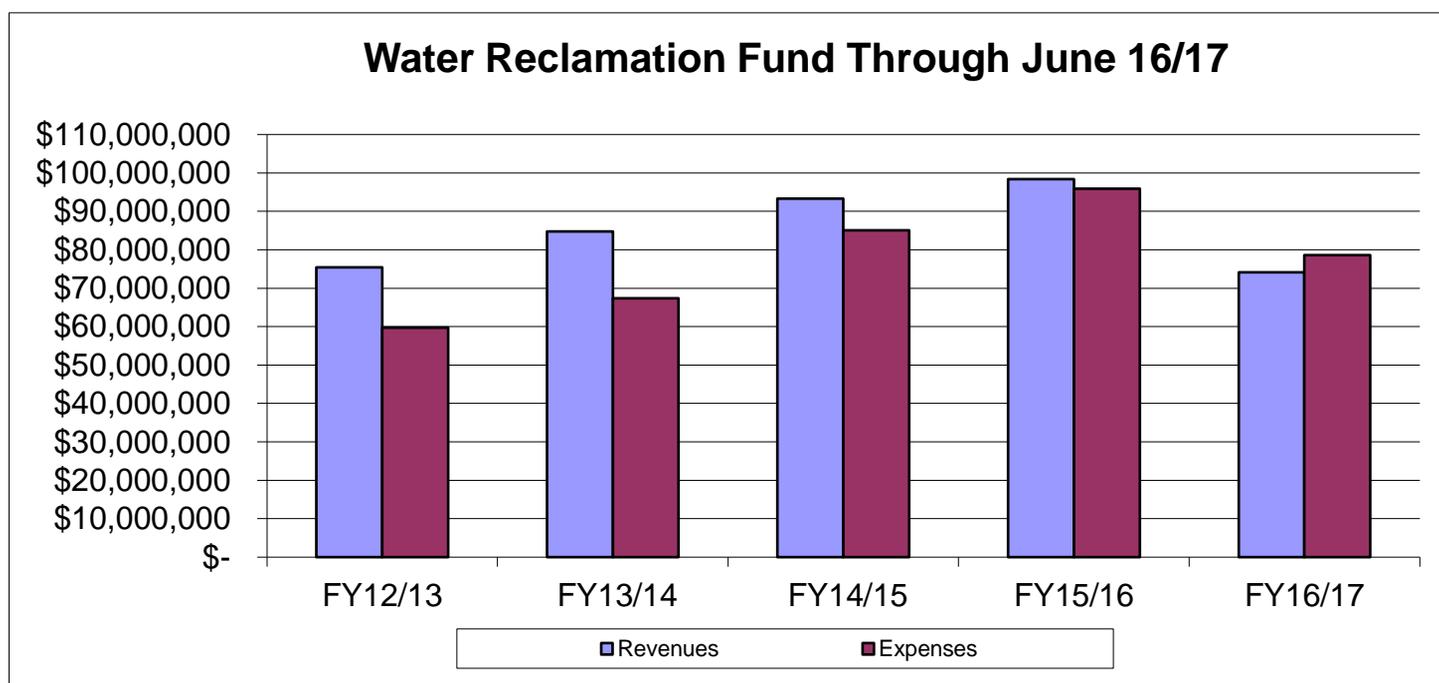
Current Approved Budget		\$	307,620	
Expenses:				
Year to Date (Prior Months)	\$	236,290	76.8%	
Current Month		<u>29,935</u>	9.7%	
Total Expenses to Date (Target = 75.00%)			266,226	86.5%
Unexpended Balance			<u>\$ 41,394</u>	13.5%



**Budget to Actual Comparison - Water Reclamation Fund (4100\_F)**

**as of June 30, 2017**

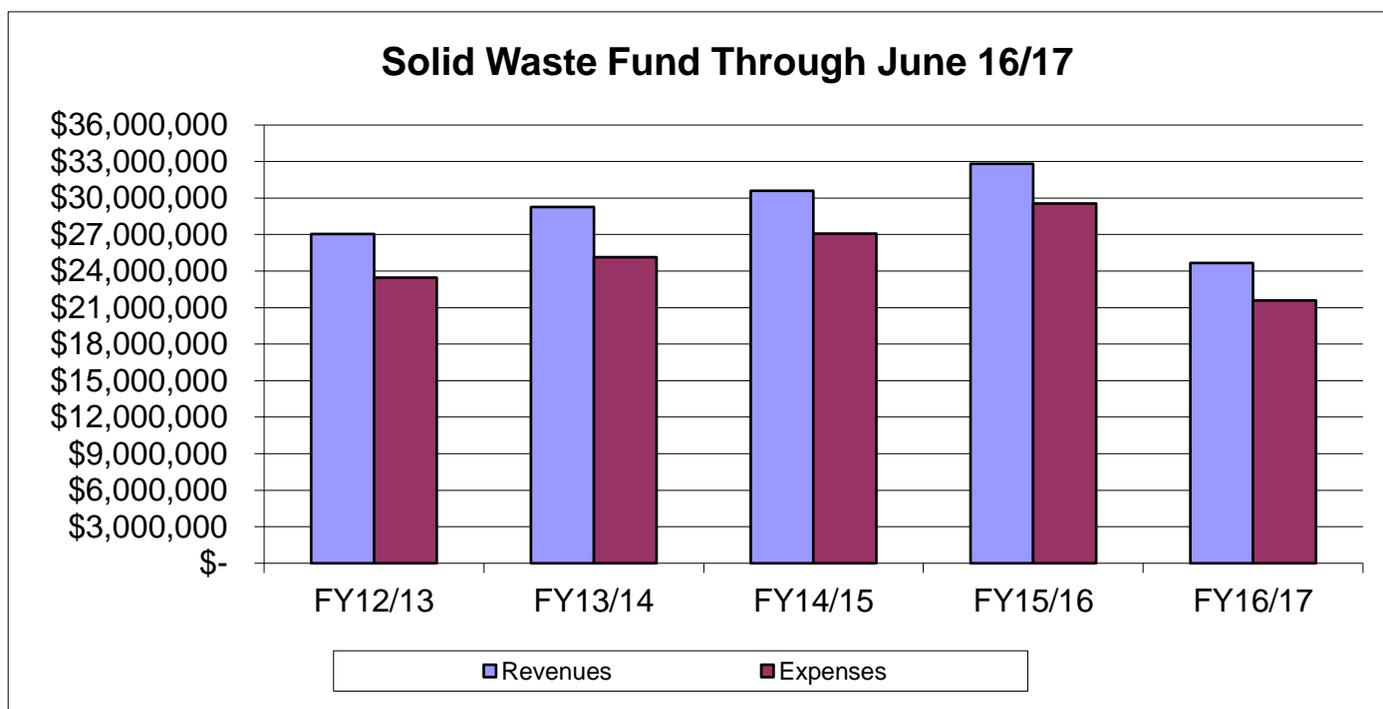
Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b = 75.0%	% of Budget	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 85,122,228	\$ 74,069,194	<b>87.0%</b>	\$ 69,921,748	82.9%
Other Revenues	565,794	33,747	6.0%	968,178	126.9%
<b>Total Revenues</b>	<b>\$ 85,688,022</b>	<b>\$ 74,102,941</b>	<b>86.5%</b>	<b>\$ 70,889,926</b>	<b>83.3%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 20,899,341	\$ 13,315,711	63.7%	\$ 12,098,976	63.5%
Supplies	4,530,000	3,537,046	<b>78.1%</b>	3,242,337	66.7%
Contractual Services	10,755,000	7,738,999	72.0%	6,293,898	62.2%
Other Operating Expenses	293,527	365,962	<b>124.7%</b>	336,467	150.1%
Travel	102,080	18,851	18.5%	21,421	14.8%
Utilities	6,085,000	4,905,081	<b>80.6%</b>	4,364,004	73.1%
Fleet and Facility Charges	2,691,971	2,517,664	<b>93.5%</b>	2,137,474	76.2%
Debt Service	-	550	-	550	0.0%
Enterprise Dividend	7,101,345	5,326,009	75.0%	5,006,068	75.0%
Cost Allocation Plan Fee	3,242,499	2,431,874	75.0%	2,146,399	75.0%
Capital Outlay	1,477,846	1,143,059	<b>77.3%</b>	861,158	92.5%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	51,562,337	37,506,475	72.7%	33,056,801	68.8%
<b>Total Expenses</b>	<b>\$ 108,740,946</b>	<b>\$ 78,807,281</b>	<b>72.5%</b>	<b>\$ 69,565,553</b>	<b>43.7%</b>
Fund Balance Addition / (Use)	(23,052,924)	\$ (4,704,340)		\$ 1,324,373	



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

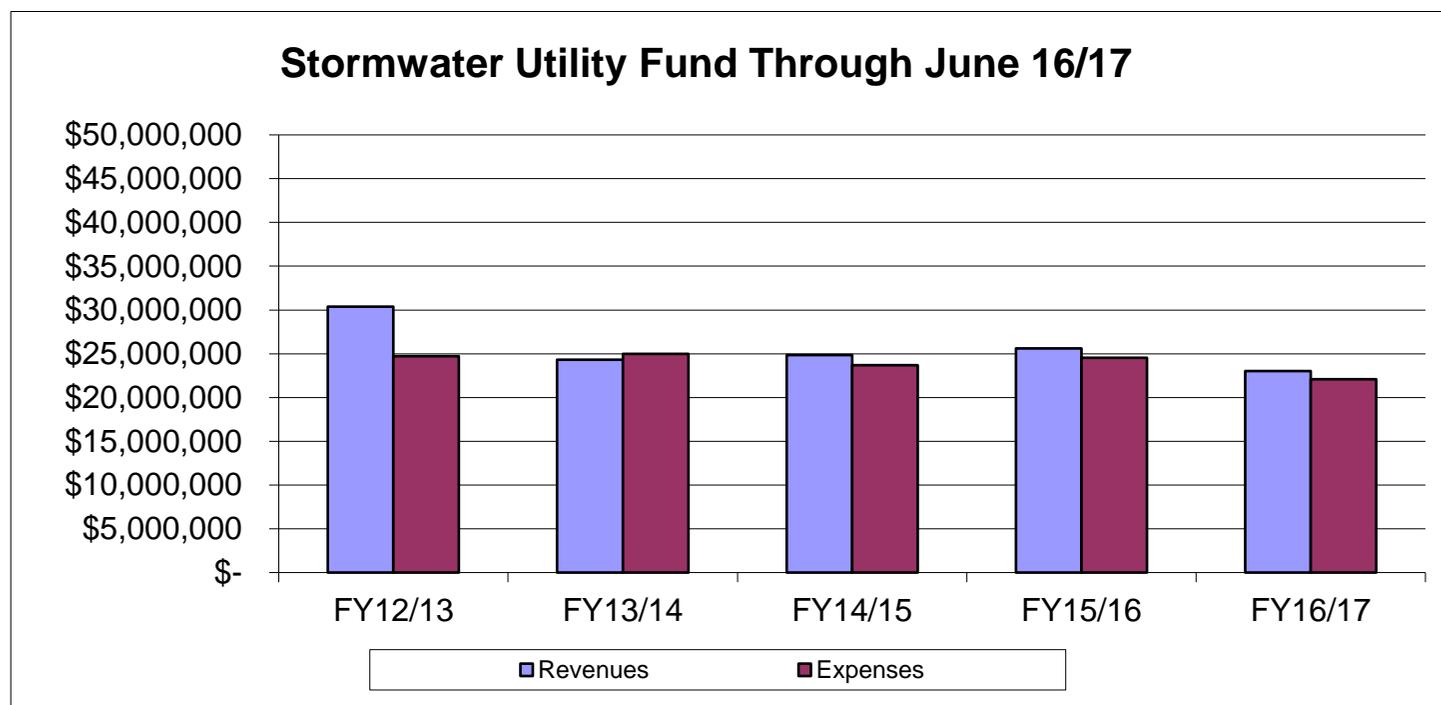
**as of June 30, 2017**

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 32,540,543	\$ 24,443,716	75.1%	\$ 23,798,440	76.7%
Intergovernmental	-	40	-	-	0.0%
Franchise Fees	80,000	-	0.0%	80,000	100.0%
Other Revenues	202,266	221,684	109.6%	507,588	312.6%
Project Encumbrance	4,677,706	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 37,500,515</b>	<b>\$24,665,439</b>	<b>65.8%</b>	<b>\$ 24,386,028</b>	<b>67.7%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 7,959,182	\$ 5,635,249	70.8%	5,245,911	69.5%
Supplies	2,278,697	871,347	38.2%	905,386	38.3%
Contractual Services	1,223,962	631,697	51.6%	614,072	48.2%
Other Operating Expenses	1,313,042	165,882	12.6%	161,570	11.7%
Travel	16,000	2,938	18.4%	3,316	30.1%
Utilities	5,504,600	4,224,236	76.7%	4,186,588	60.8%
Fleet and Facility Charges	6,477,175	5,739,717	88.6%	5,299,685	75.4%
Enterprise Dividend	2,405,683	1,804,262	75.0%	1,703,899	75.0%
Cost Allocation Plan Fee	1,276,112	957,084	75.0%	860,969	75.0%
Capital Outlay	4,156,803	1,297,220	31.2%	2,571,455	183.4%
Contingency	4,396,672	-	0.0%	-	0.0%
Transfer Out	492,587	374,030	75.9%	183,991	100.0%
<b>Total Expenses</b>	<b>\$ 37,500,515</b>	<b>\$ 21,703,661</b>	<b>57.88%</b>	<b>\$ 21,736,842</b>	<b>58.77%</b>
Fund Balance Addition / (Use)	\$ -	\$2,961,778		\$ 2,649,186	



**Budget to Actual Comparison - Stormwater Utility Fund (4160\_F)**  
as of June 30, 2017

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 23,235,837	\$ 22,602,885	97.3%	\$ 22,245,308	97.8%
Intergovernmental	-	-	0.0%	291,000	-
Other Revenues	494,298	216,353	43.8%	1,170,572	240.9%
Project Encumbrance	33,019,425	-	0.0%	-	0.0%
Transfers In	258,036	215,913	83.7%	23,082	100.0%
<b>Total Revenues</b>	<b>\$ 57,007,596</b>	<b>\$ 23,035,151</b>	<b>40.4%</b>	<b>\$ 23,729,962</b>	<b>39.9%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 6,867,217	\$ 3,943,551	57.4%	\$ 3,454,650	63.6%
Supplies	694,098	176,305	25.4%	358,480	54.8%
Contractual Services	5,872,999	3,113,764	53.0%	5,477,105	68.3%
Other Operating Expenses	1,462,966	410,982	28.1%	721,261	60.9%
Travel	19,195	15,468	80.6%	7,626	41.9%
Utilities	198,447	259,136	130.6%	210,257	92.3%
Fleet and Facility Charges	1,118,557	979,338	87.6%	829,015	44.9%
Enterprise Dividend	1,811,779	1,358,834	75.0%	1,350,718	75.0%
Cost Allocation Plan Fee	942,708	707,031	75.0%	738,567	75.0%
Capital Outlay	21,484,961	6,984,842	32.5%	5,148,224	22.5%
Contingency	18,126,203	-	0.0%	-	0.0%
Transfer Out	5,616,446	4,212,335	75.0%	22,500	11.2%
<b>Total Expenses</b>	<b>\$ 64,215,576</b>	<b>\$ 22,161,586</b>	<b>34.51%</b>	<b>\$ 18,318,403</b>	<b>30.80%</b>
Fund Balance Addition / (Use)	\$ (7,207,980)	\$ 873,566		\$ 5,411,558	

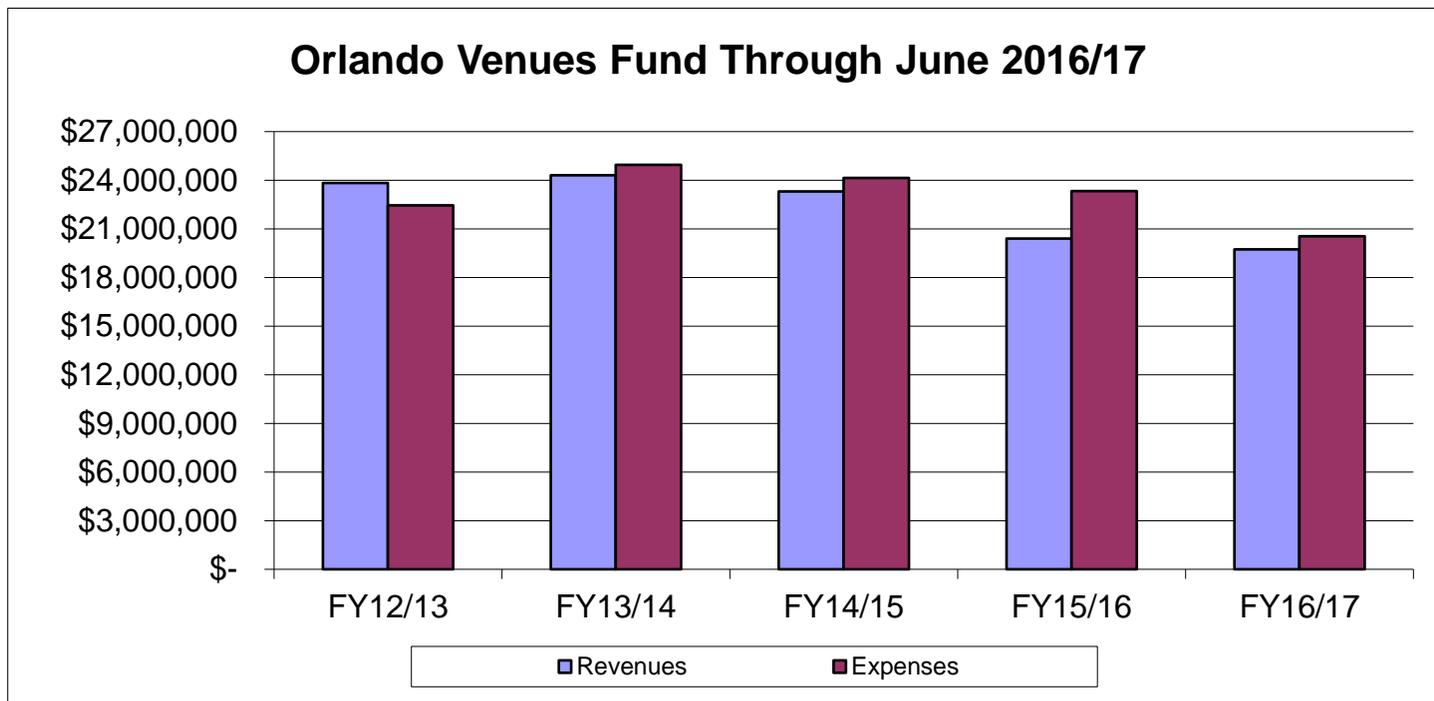


**Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001\_F)**

**as of June 30, 2017**

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 18,979,967	\$ 17,527,500	92.3%	\$ 14,676,911	83.1%
Other Revenues	811,997	602,870	74.2%	646,613	78.9%
Transfers In	2,130,500	1,597,875	75.0%	1,597,875	75.0%
<b>Total Revenues</b>	<b>\$ 21,922,464</b>	<b>\$ 19,728,246</b>	<b>90.0%</b>	<b>\$ 16,921,399</b>	<b>70.8%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 6,181,855	\$ 4,556,874	73.7%	\$ 4,393,730	73.3%
Supplies	355,220	360,754	101.6%	339,808	98.6%
Contractual Services	5,042,871	5,131,707	101.8%	3,507,347	69.9%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,369,460	2,598,030	189.7%	1,588,823	114.0%
Travel	53,500	19,370	36.2%	35,302	66.0%
Utilities	4,457,458	3,197,524	71.7%	3,357,537	75.0%
Fleet and Facility Charges	48,159	57,853	120.1%	56,624	121.3%
Cost Allocation Plan Fee	1,072,950	804,713	75.0%	612,746	75.0%
Capital Outlay	-	42,608	N/A	4,137	0.0%
Contingency	74,844	-	-	-	-
Transfer Out	5,356,210	3,796,153	70.9%	4,154,518	72.1%
<b>Total Expenses</b>	<b>\$ 24,012,527</b>	<b>\$ 20,589,960</b>	<b>85.7%</b>	<b>\$ 18,074,947</b>	<b>75.6%</b>
Fund Balance Addition / (Use)	\$ (2,090,063)	\$ (861,714)		\$ (1,153,548)	

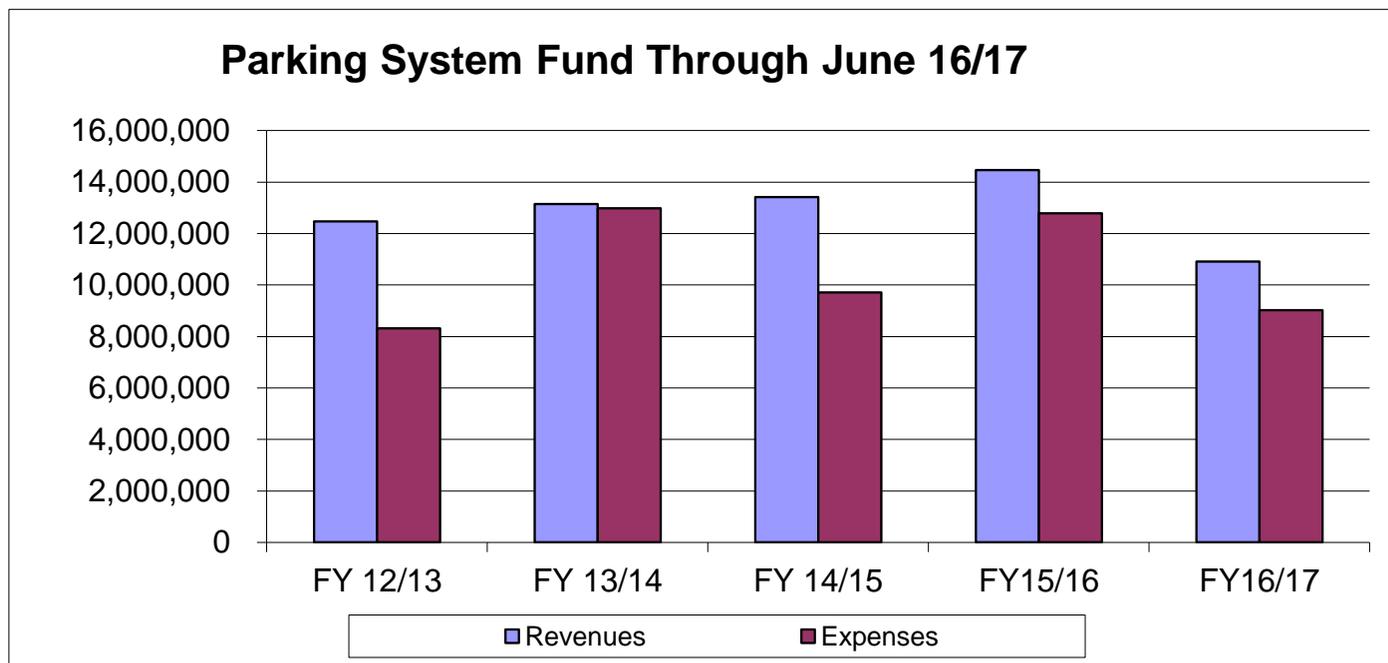
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

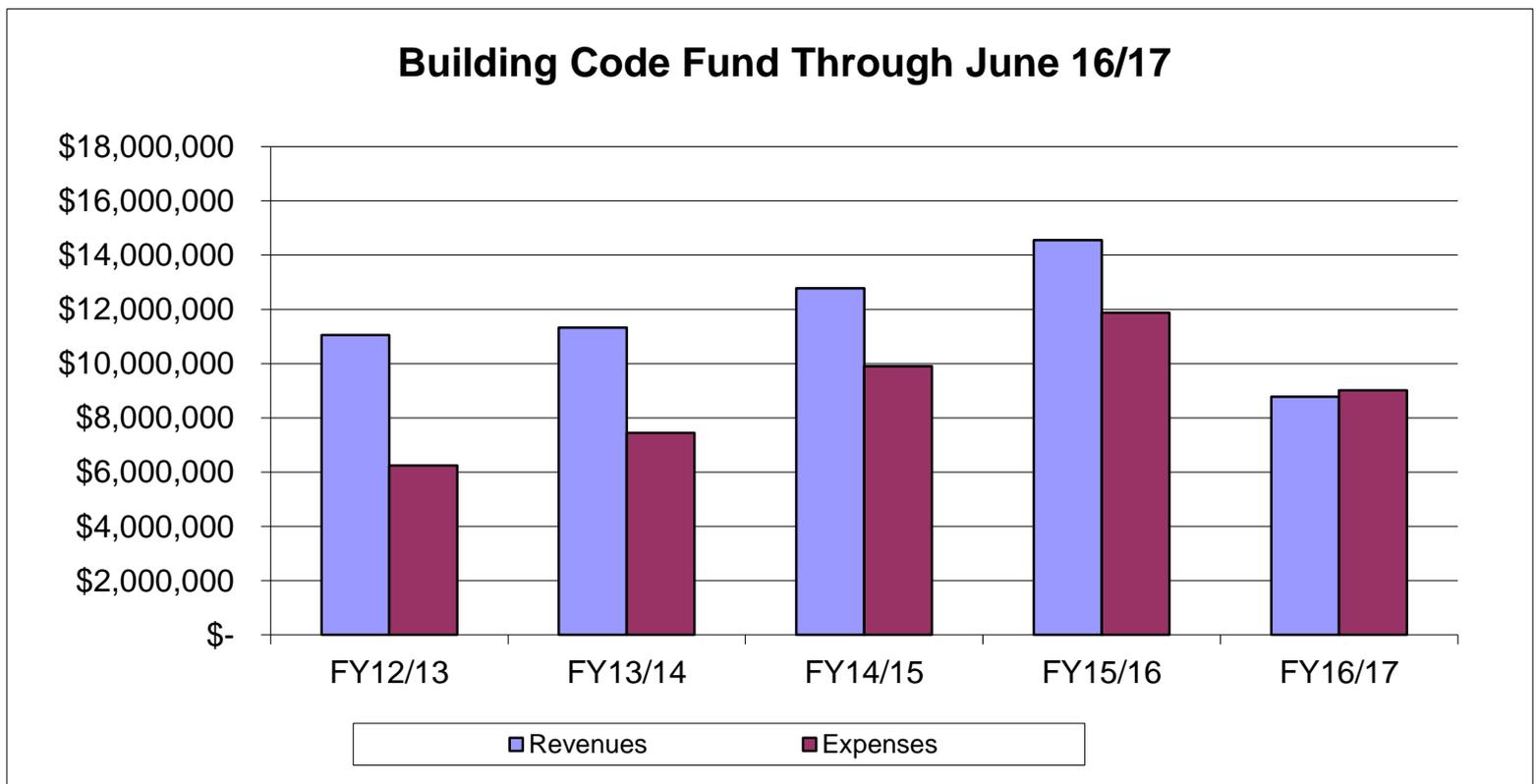
**as of June 30, 2017**

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ 11,768,858	\$ 9,046,507	76.9%	\$ 8,710,215	73.5%
Intergovernmental	57,798	92,493	160.0%	57,798	0.0%
Fines and Forfeitures	1,900,000	1,470,351	77.4%	1,596,654	88.7%
Other Revenues	78,799	(9,503)	-12.1%	197,309	244.5%
Project Encumbrance	1,063,428	-	0.0%	-	0.0%
Transfers In	419,078	314,309	75.0%	269,652	75.0%
<b>Total Revenues</b>	<b>\$ 15,287,961</b>	<b>\$ 10,914,157</b>	<b>71.4%</b>	<b>\$ 10,831,628</b>	<b>71.4%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 5,823,985	\$ 3,837,730	65.9%	\$ 3,686,661	66.9%
Supplies	335,000	97,314	29.0%	96,427	37.4%
Contractual Services	1,596,209	1,014,102	63.5%	1,143,775	60.8%
Other Operating Expenses	206,082	107,334	52.1%	134,312	135.2%
Travel	10,600	6,814	64.3%	9,953	117.1%
Utilities	426,000	243,201	57.1%	272,758	58.0%
Fleet and Facility Charges	138,881	274,894	197.9%	118,188	149.3%
Debt Service	1,415,727	1,009,000	71.3%	2,036,525	66.1%
Enterprise Dividend	1,176,264	882,198	75.0%	883,689	75.0%
Cost Allocation Plan Fee	1,017,990	763,493	75.0%	750,399	75.0%
Capital Outlay	75,792	151,738	0.0%	25,920	47.5%
Contingency	2,864,329	-	0.0%	-	0.0%
Transfer Out	701,102	670,414	95.6%	36,265	77.9%
<b>Total Expenses</b>	<b>\$ 15,787,961</b>	<b>\$ 9,058,233</b>	<b>57.37%</b>	<b>\$ 9,194,870</b>	<b>60.58%</b>
Fund Balance Addition / (Use)	\$ (500,000)	\$ 1,855,924		\$ 1,636,758	



**Budget to Actual Comparison - Building Code Fund (1110\_F)**  
**as of June 30, 2017**

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b= 75.0%	YTD Actual	% of Budget
<b>Revenues</b>					
Charges for Services	\$ -	\$ 293,357	N/A	\$ 230,213	0.0%
Licenses and Permits	9,500,000	8,375,054	88.2%	10,344,800	114.9%
Other Revenues	188,194	116,207	61.7%	434,500	303.2%
Project Encumbrance	5,294,378	-	0.0%	-	0.0%
<b>Total Revenues</b>	<b>\$ 14,982,572</b>	<b>\$ 8,784,617</b>	<b>58.6%</b>	<b>\$ 11,009,513</b>	<b>61.6%</b>
<b>Expenses</b>					
Salaries and Benefits	\$ 9,104,826	\$ 5,404,430	59.4%	\$ 4,382,949	58.5%
Supplies	182,200	65,205	35.8%	85,724	65.4%
Contractual Services	6,578,728	1,125,765	17.1%	1,676,657	27.4%
Other Operating Expenses	280,298	241,204	86.1%	221,683	80.2%
Travel	30,585	22,062	72.1%	10,254	27.8%
Utilities	35,400	25,790	72.9%	11,899	26.2%
Fleet and Facility Charges	216,355	172,298	79.6%	147,957	50.4%
Cost Allocation Plan Fee	1,490,968	1,118,226	75.0%	1,175,061	75.0%
Capital Outlay	2,522,932	130,321	5.2%	147,489	17.1%
Transfer Out	1,069,190	801,893	75.0%	801,893	75.0%
<b>Total Expenses</b>	<b>\$ 21,511,482</b>	<b>\$ 9,107,194</b>	<b>42.3%</b>	<b>\$ 8,661,566</b>	<b>48.4%</b>
Fund Balance Addition / (Use)	(6,528,910)	\$ (322,577)		\$ 2,347,947	



**Budget to Actual Comparison - Non-General Fund Expenditures  
as of June 30, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
<b>Governmental Funds</b>				
<b>Fund 0015 (Dubsdread Golf Course)</b>				
Revenues	\$ 2,300,829	\$ 1,368,377	\$ 932,452	59.5%
Expenses				
Salaries/Benefits	-	-	-	
Operating	2,300,829	1,477,911	822,918	
Subtotal Expenses	<u>2,300,829</u>	<u>1,477,911</u>	<u>822,918</u>	64.2%
Net	<u>\$ -</u>	<u>\$ (109,534)</u>	<u>\$ 109,534</u>	
<b>Fund 0017 (EMS Transport)</b>				
Revenues	\$ 10,500,000	\$ 10,132,099	\$ 367,901	96.5%
Expenses				
Salaries/Benefits	1,454,026	966,014	488,012	
Operating	9,045,974	8,544,265	501,709	
Subtotal Expenses	<u>10,500,000</u>	<u>9,510,279</u>	<u>989,721</u>	90.6%
Net	<u>\$ -</u>	<u>\$ 621,820</u>	<u>\$ (621,820)</u>	
<b>Fund 0020 (Mennello Museum)</b>				
Revenues	\$ 540,737	\$ 407,045	\$ 133,692	75.3%
Expenses				
Salaries/Benefits	293,952	197,596	96,356	
Operating	246,785	222,717	24,068	
Subtotal Expenses	<u>540,737</u>	<u>420,313</u>	<u>120,424</u>	77.7%
Net	<u>\$ -</u>	<u>\$ (13,268)</u>	<u>\$ 13,268</u>	
<b>Fund 0023 (After School All Stars)</b>				
Revenues	\$ 2,295,987	\$ 1,714,485	\$ 581,502	74.7%
Expenses				
Salaries/Benefits	1,897,704	1,492,382	405,322	
Operating	398,283	354,679	43,604	
Subtotal Expenses	<u>2,295,987</u>	<u>1,847,061</u>	<u>448,926</u>	80.4%
Net	<u>\$ -</u>	<u>\$ (132,576)</u>	<u>\$ 132,576</u>	
<b>Funds 1051 - 1055 (State Housing Initiatives Partnership Grants)</b>				
Revenues	\$ 2,944,615	\$ 579,292	\$ 2,365,323	19.7%
Expenses				
Salaries/Benefits	263,887	159,435	104,452	
Operating	2,680,728	891,363	1,789,365	
Subtotal Expenses	<u>2,944,615</u>	<u>1,050,798</u>	<u>1,893,817</u>	35.7%
Net	<u>\$ -</u>	<u>\$ (471,506)</u>	<u>\$ 471,506</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of June 30, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
<b>Special Revenue Funds</b>				
<b>Fund 1070 (Transportation Impact Fee - North)</b>				
Revenues	\$ 4,817,779	\$ 1,388,711	\$ 3,429,068	28.8%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	4,817,779	1,179,027	3,638,752	
Subtotal Expenses	4,817,779	1,179,027	3,638,752	24.5%
Net	\$ -	\$ 209,683	\$ (209,683)	
<b>Fund 1071 (Transportation Impact Fee - Southeast)</b>				
Revenues	\$ 11,196,315	\$ 2,651,937	\$ 8,544,378	23.7%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	11,196,315	502,231	10,694,084	
Subtotal Expenses	11,196,315	502,231	10,694,084	4.5%
Net	\$ -	\$ 2,149,706	\$ (2,149,706)	
<b>Fund 1072 (Transportation Impact Fee - Southwest)</b>				
Revenues	\$ 11,615,290	\$ 4,905,052	\$ 6,710,238	42.2%
Expenses				
Salaries/Benefits	-	-	-	
Operating	\$ 11,615,290	114,028	11,501,262	
Subtotal Expenses	11,615,290	114,028	11,501,262	1.0%
Net	\$ -	4,791,024	\$ (4,791,024)	
<b>Fund 1100 (Gas Tax)</b>				
Revenues	\$ 22,203,948	\$ 6,924,414	\$ 15,279,534	31.2%
Expenses				
Salaries/Benefits	1,101	-	1,101	
Operating	22,202,847	8,389,504	13,813,343	
Subtotal Expenses	22,203,948	8,389,504	13,814,444	37.8%
Net	\$ -	(1,465,090)	\$ 1,465,090	
<b>Fund 1155 (Leu Gardens)</b>				
Revenues	\$ 2,795,088	\$ 2,407,843	\$ 387,245	86.1%
Expenses				
Salaries/Benefits	1,839,645	1,181,517	658,128	
Operating	955,443	990,715	(35,272)	
Subtotal Expenses	2,795,088	2,172,232	622,856	77.7%
Net	\$ -	\$ 235,611	\$ (235,611)	

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of June 30, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
<b>Special Revenue Funds, Cont'd</b>				
<b>Funds 1200 (Housing and Urban Development Grants)</b>				
Revenues	\$ 11,575,715	\$ 3,268,476	\$ 8,307,239	28.2%
Expenses				
Salaries/Benefits	594,102	662,174	(68,072)	
Operating	10,981,613	2,909,388	8,072,225	
Subtotal Expenses	<u>11,575,715</u>	<u>3,571,562</u>	<u>8,004,153</u>	30.9%
Net	<u>\$ -</u>	<u>\$ (303,087)</u>	<u>\$ 303,087</u>	
<b>Fund 1250 (Community Redevelopment Agency Operating)</b>				
Revenues	\$ 25,651,475	\$ 25,419,724	\$ 231,751	99.1%
Expenses				
Salaries/Benefits	2,415,874	1,325,428	1,090,446	
Operating	23,235,601	5,237,506	17,998,095	
Subtotal Expenses	<u>25,651,475</u>	<u>6,562,934</u>	<u>19,088,541</u>	25.6%
Net	<u>\$ -</u>	<u>\$ 18,856,790</u>	<u>\$ (18,856,790)</u>	
<b>Fund 1285 (GOAA Police)</b>				
Revenues	\$ 14,315,411	\$ 8,770,094	\$ 5,545,317	61.3%
Expenses				
Salaries/Benefits	11,780,142	8,104,560	3,675,582	
Operating	2,535,269	1,634,262	901,007	
Subtotal Expenses	<u>14,315,411</u>	<u>9,738,822</u>	<u>4,576,589</u>	68.0%
Net	<u>\$ -</u>	<u>\$ (968,728)</u>	<u>\$ 968,728</u>	
<b>Dependent District Funds</b>				
<b>Fund 4190 (Downtown Development Board)</b>				
Revenues	\$ 5,496,245	\$ 3,508,207	\$ 1,988,038	63.8%
Expenses				
Salaries/Benefits	290,131	200,276	89,855	
Operating	* 5,206,114	3,294,451	1,911,663	
Subtotal Expenses	<u>5,496,245</u>	<u>3,494,727</u>	<u>2,001,518</u>	63.6%
Net	<u>\$ -</u>	<u>\$ 13,480</u>	<u>\$ (13,480)</u>	
	* Tax increment payment.			

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of June 30, 2017**

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized
			s/b= 75.0%	
<b>Internal Service Funds</b>				
<b>Fund 5001 (Fleet Management)</b>				
Revenues	\$ 19,090,060	\$ 14,797,101	\$ 4,292,959	77.5%
Expenses				
Salaries/Benefits	3,766,260	2,496,595	1,269,665	
Operating	15,323,800	12,319,214	3,004,586	
Subtotal Expenses	<u>19,090,060</u>	<u>14,815,809</u>	<u>4,274,251</u>	77.6%
Net	<u>\$ -</u>	<u>\$ (18,708)</u>	<u>\$ 18,708</u>	
<b>Fund 5005 (Facilities Management)</b>				
Revenues	\$ 9,307,803	\$ 17,740,564	\$ (8,432,761)	190.6%
Expenses				
Salaries/Benefits	3,928,080	2,650,083	1,277,997	
Operating	5,379,723	13,989,305	(8,609,582)	
Subtotal Expenses	<u>9,307,803</u>	<u>16,639,387</u>	<u>(7,331,584)</u>	178.8%
Net	<u>\$ -</u>	<u>\$ 1,101,177</u>	<u>\$ (1,101,177)</u>	
<b>Fund 5010 (Health Care)</b>				
Revenues	\$ 61,834,879	\$ 46,588,785	\$ 15,246,094	75.3%
Expenses				
Salaries/Benefits	140,784	85,177	55,607	
Operating	61,694,095	44,783,252	16,910,843	
Subtotal Expenses	<u>61,834,879</u>	<u>44,868,429</u>	<u>16,966,450</u>	72.6%
Net	<u>\$ -</u>	<u>\$ 1,720,356</u>	<u>\$ (1,720,356)</u>	
<b>Fund 5015 (Risk Management)</b>				
Revenues	\$ 16,196,952	\$ 7,648,847	\$ 8,548,105	47.2%
Expenses				
Salaries/Benefits	1,021,436	693,466	327,970	
Operating	* 15,175,516	14,342,361	833,155	
Subtotal Expenses	<u>16,196,952</u>	<u>15,035,827</u>	<u>1,161,125</u>	92.8%
Net	<u>\$ -</u>	<u>\$ (7,386,980)</u>	<u>\$ 7,386,980</u>	
				* Full year actuarial claims liability recorded in October.
<b>Fund 5020 (Construction Management)</b>				
Revenues	\$ 4,596,654	\$ 2,639,812	\$ 1,956,842	57.4%
Expenses				
Salaries/Benefits	3,709,730	2,279,466	1,430,264	
Operating	886,924	516,324	370,600	
Subtotal Expenses	<u>4,596,654</u>	<u>2,795,790</u>	<u>1,800,864</u>	60.8%
Net	<u>\$ -</u>	<u>\$ (155,978)</u>	<u>\$ 155,978</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures  
as of June 30, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<b>% of Budget Utilized</b>
			s/b= 75.0%	
<b>Enterprise Funds</b>				
<b>Fund 4005 (Orlando Stadium Operations)</b>				
Revenues	\$ 7,611,531	\$ 10,148,349	\$ (2,536,818)	133.3%
Expenses				
Salaries/Benefits	1,815,953	1,467,198	348,755	
Operating	5,795,578	7,567,950	(1,772,372)	
Subtotal Expenses	<u>7,611,531</u>	<u>9,035,148</u>	<u>(1,423,617)</u>	118.7%
Net	<u>\$ -</u>	<u>\$ 1,113,201</u>	<u>\$ (1,113,201)</u>	
<b>Fund 4130 (Centroplex Garages)</b>				
Revenues	\$ 3,301,984	\$ 2,485,511	\$ 816,473	75.3%
Expenses				
Salaries/Benefits	268,736	198,918	69,818	
Operating	3,033,248	1,686,725	1,346,523	
Subtotal Expenses	<u>3,301,984</u>	<u>1,885,643</u>	<u>1,416,341</u>	57.1%
Net	<u>\$ -</u>	<u>\$ 599,867</u>	<u>\$ (599,867)</u>	