

FUND STATUS

FY 2017/18

As of June 30th



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, 2018

Revenue Overview

The City of Orlando's General Fund revenue budget is \$445M for FY17/18. Through June, the City brought in \$388M, which represents 87.1% of the total. Last year at this point, we had collected 81.7% of revenue. The revenue budget is \$988,561 less than the second quarter report due to a decrease in Transfers In related to the addition of civilian EMS transport positions.

Property Taxes

Property Tax are the single largest revenue source. Through June, property tax revenue collections are \$174.4M. This is roughly 97.8% of the budget for FY17/18, a rate slightly ahead of last year. We expect property tax collections to be slightly below the budget at year end.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$31.5 are slightly stronger the revenues collected through June of prior years.

Fines and Forfeitures

As of the end of June we have collected revenue of \$3.5M. Collections from red light citations are well ahead of expectations while traffic-related fines are below expectations, continuing a two-year trend.

Franchise Fees

The amount collected to date, \$23.8M, is 75.2% 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 \$57.9M collected represents 75.1% of the revenue budget and is consistent with last year's collection rate.

Licenses and Permits

The Local Business Tax collections to date are \$9.2M or 100.9% of budget. Permit revenue, \$5.1M to date, is 104.1% of budget.

Sales and Use Taxes

For this revenue group, 77.3% of \$57.7M (or \$44.6M) has been collected through June. Communications Services Tax, which has been trending lower over several years, is stronger than expected. The Insurance Premium Tax is not collected until September. The year-to-date revenue is well ahead of the prior year.

Budget to Actual Comparison - General Fund Revenues

as of June 30, 2018

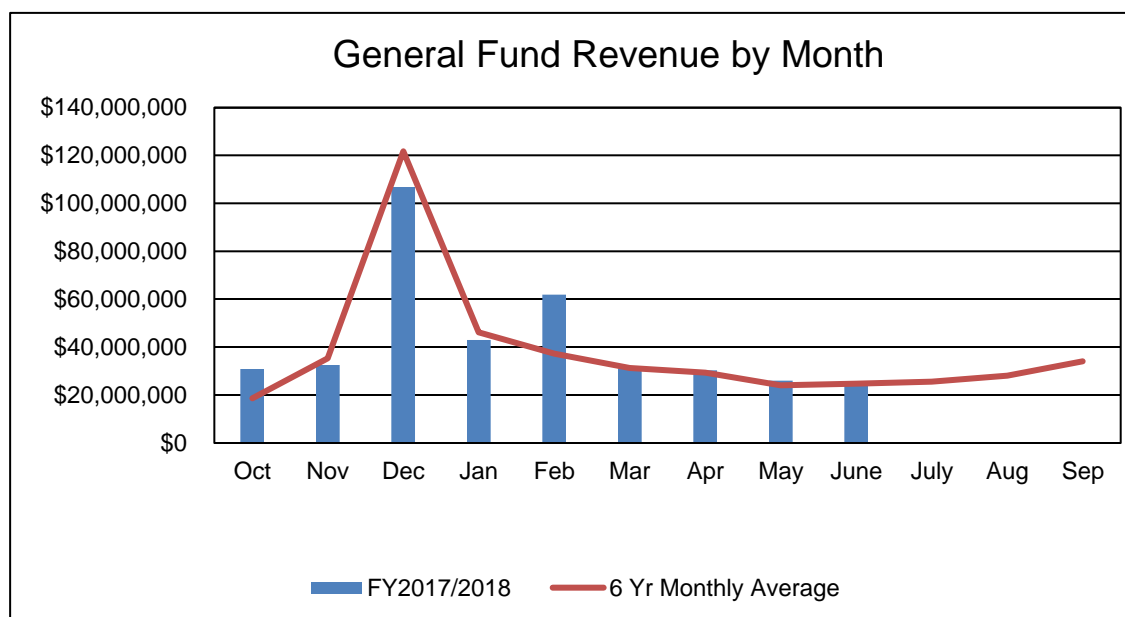
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 75.00%	FY16/17 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 178,408,645	\$ 174,418,676	\$ 3,989,969	97.8%	97.6%
Property Taxes	178,408,645	174,418,676	3,989,969	97.8%	97.6%
Charges for Services					
User Charges and Fees	32,666,351	26,068,891	6,597,460	79.8%	75.4%
Fire Related Fees	1,213,050	987,420	225,630	81.4%	85.4%
Police Related Fees	2,295,166	2,219,632	75,534	96.7%	82.4%
Recreation and Culture Fees	2,558,288	2,241,561	316,727	87.6%	78.1%
Charges for Services	38,732,855	31,517,505	7,215,350	81.4%	76.3%
Fines and Forfeitures					
Traffic Related Fines	450,000	222,871	227,129	49.5%	54.5%
Red Light Citations	2,200,000	3,231,935	(1,031,935)	146.9%	72.5%
Fines and Forfeitures	2,650,000	3,454,806	(804,806)	130.4%	70.1%
Franchise Fees					
Franchise Fees	31,670,000	23,812,414	7,857,586	75.2%	72.4%
Franchise Fees	31,670,000	23,812,414	7,857,586	75.2%	72.4%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	61,325,000	45,461,961	15,863,039	74.1%	75.0%
Grant Revenue (2)	1,490,059	2,116,874	(626,815)	142.1%	101.7%
Jurisdictional Memorandums and Agreements	203,000	265,606	(62,606)	130.8%	72.8%
State Revenue Sharing	13,735,000	10,020,963	3,714,037	73.0%	67.3%
Intergovernmental Revenue	77,033,059	57,865,403	19,167,656	75.1%	73.8%
Licenses and Permits					
Local Business Taxes	9,115,000	9,197,801	(82,801)	100.9%	95.8%
Permits	4,880,000	5,079,673	(199,673)	104.1%	75.4%
Licenses and Permits	13,995,000	14,277,474	(282,474)	102.0%	88.8%
Sales and Use Taxes					
Communication Services Tax	12,200,000	10,637,734	1,562,266	87.2%	57.3%
Insurance Premium Taxes	4,330,817	-	4,330,817	0.0%	0.0%
State Sales Tax	41,200,000	33,988,648	7,211,352	82.5%	74.6%
Sales and Use Taxes	57,730,817	44,626,382	13,104,435	77.3%	64.6%
Operating Revenues Total	400,220,376	349,972,660	50,247,716	87.4%	82.9%

Budget to Actual Comparison - General Fund Revenues

as of June 30, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b =	<u>% of Budget</u> 75.00%	<u>FY16/17 % of Budget</u>
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (3)	749,967	183,530	566,437	24.5%	31.3%
Other Miscellaneous Revenues	7,390,893	9,958,235	(2,567,342)	134.7%	56.1%
Special Assessments	-	40,235	(40,235)	N/A	376.7%
Other Revenues	<u>8,140,860</u>	<u>10,182,000</u>	<u>(2,041,140)</u>	<u>125.1%</u>	<u>52.6%</u>
Non-Operating Revenues Total	<u>8,140,860</u>	<u>10,182,000</u>	<u>-2,041,140</u>	<u>125.1%</u>	<u>52.6%</u>
Transfers In (4)	37,007,366	27,880,462	9,126,904	75.3%	78.5%
Total Revenues	<u>\$445,368,602</u>	<u>388,035,122</u>	<u>\$57,333,480</u>	<u>87.1%</u>	<u>81.7%</u>
Project Encumbrances	61,753				
Funds Available for Expenditures	\$445,430,355	\$ 388,035,122	\$ 57,333,480	87.1%	

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



General Fund Expenditures Narrative
As of June 30, 2018

Expenditures Overview

The City of Orlando's expenditure budget totals \$445M for FY17/18. The FY17/18 budget includes a more modest contingency than prior years. This increases the importance of monitoring spending and taking corrective action as early as possible where necessary.

Through June, the City has spent \$329.3M which represents 74.0% of the total. A spike in June spending reflected three pay periods; and a similar spike in December reflected payments to CRAs, which were due with the annual property tax collections. Excess CRA revenues was returned to the City in January.

Assuming current spending trends continue, we project to end the year with a modest surplus.

The General Fund expenditure budget is \$988,561 lower than in the previous report due to the addition of civilian paramedic positions which necessitated a lower transfer from the EMS Transport fund. To compensate for the lower Transfer In, we reduced the General Fund Contingency in Non-departmental.

Office of Business & Financial Services (OBFS)

OBFS' year-to-date spending is below expectations. Through June, \$19.3M has been spent. This is 63.9% of the total expenditure budget for FY 17/18. Lower-than-expected spending on IT contracts and vacant positions account for this underspending.

Economic Development (EDV)

The year-to-date expenditures of \$9.5M actuals are 67.0% of the budget. EDV's spending is higher than prior years due to higher personnel costs. Still, it is well within budget.

Executive Offices (EXO)

Through June, almost \$18M of the budgeted \$24.3M has been spent. This is 73.7% of the budget. EXO spending is somewhat seasonal with higher spending early in the year related to payments to community partners. Given that, EXO spending is within expectations.

Families, Parks, and Recreation (FPR)

The Department has spent \$24.1M to date this year which is 73.3% of the annual budget. Given the seasonality of FPR spending, this is roughly where we would expect the Department's spending to be in order to end the year with a balanced budget. Increased activity at FPR facilities and the corresponding increase in revenue may mitigate any modest spending pressures but the budget merits attention.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget. Of the \$105.1M budget, \$78.7M has been spent through June. This represents 74.4% of the total. We usually see a slight uptick in OFD expenditures in the summer months. This means the Department will be monitoring their spending closely over the next three months.

Housing & Community Development (HSG)

The Department's General Fund expenditure budget is a modest \$973,312. So far, \$324,674 has been spent (33.4%), which is above previous year-to-date's spending. Changes made to how we budget for HSG should result in more even spending over the course of the year. We believe this will improve the reliability of our projections.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$146.7M. Through June, 78.4% of the budget has been spent. Much of this higher-than-expected spending is related to additional extra-duty revenue but not all. Given OPD's historic expenditure pattern, the Department presents a slight risk of overspending their budget and we will work with the Department to manage this risk.

Public Works (PWK)

Through June, PWK has spent 60.3% of its \$11.4M budget. We believe PWK will end the year on budget or with a modest surplus.

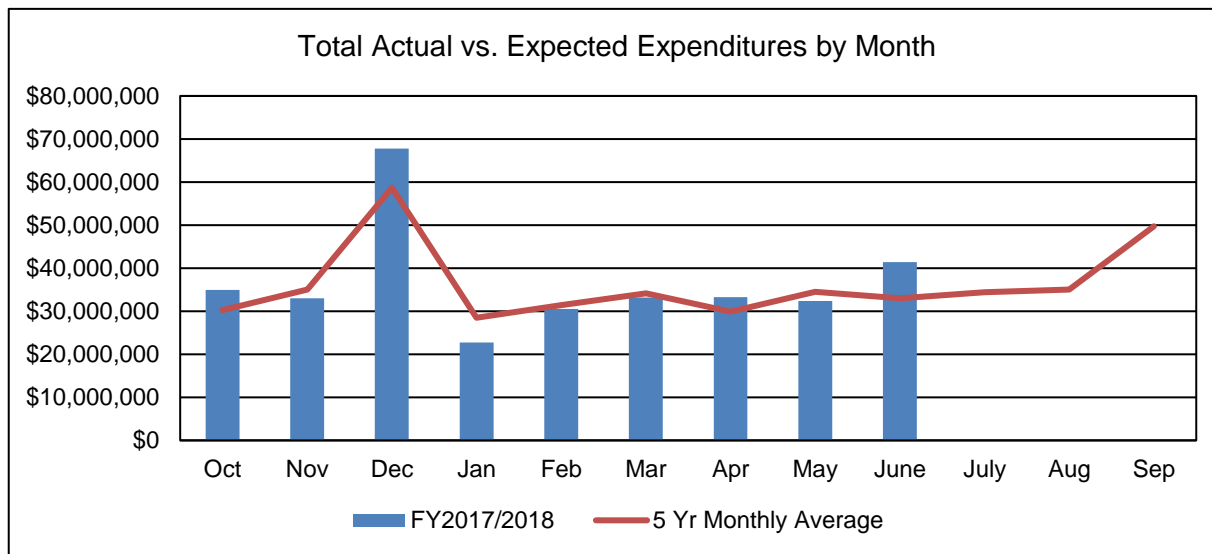
Transportation Department (TRN)

Year-to-date TRN has spent 68.2% of their \$16.9M budget (\$11.5M). This is consistent with our expectations.

General Fund

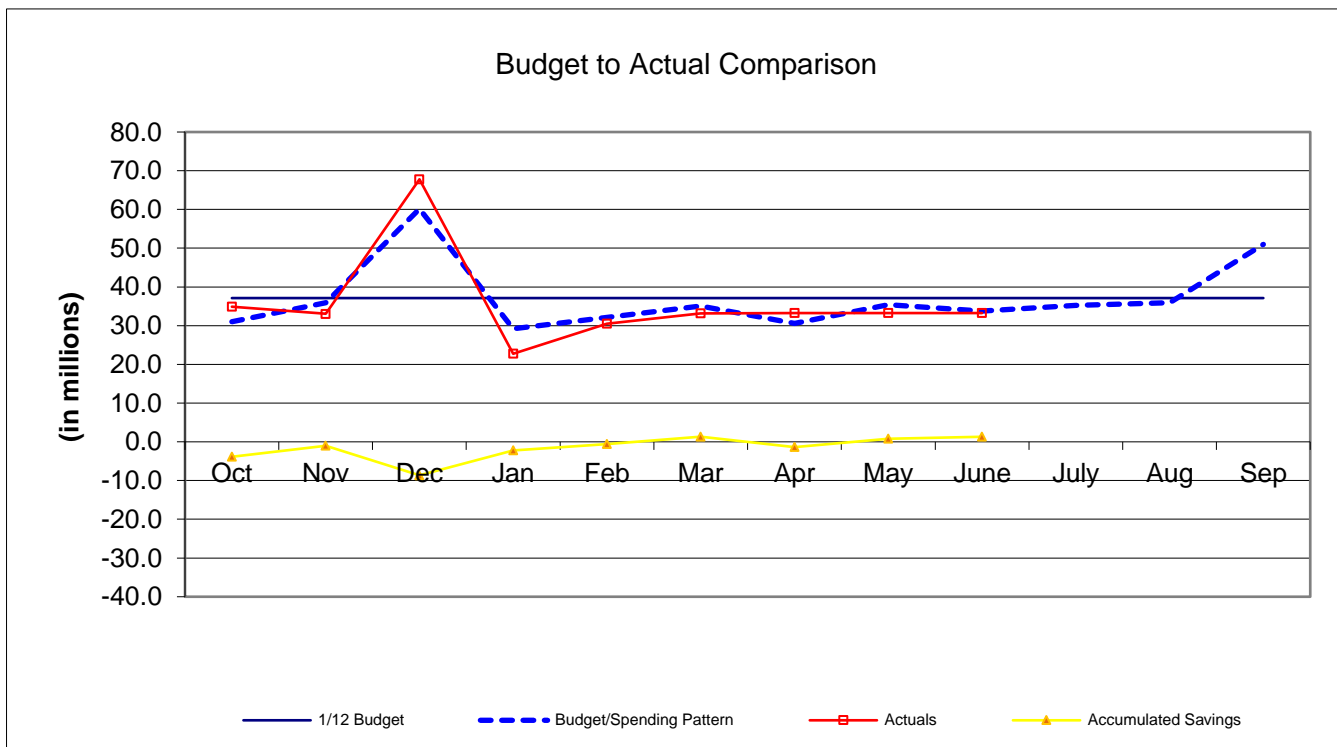
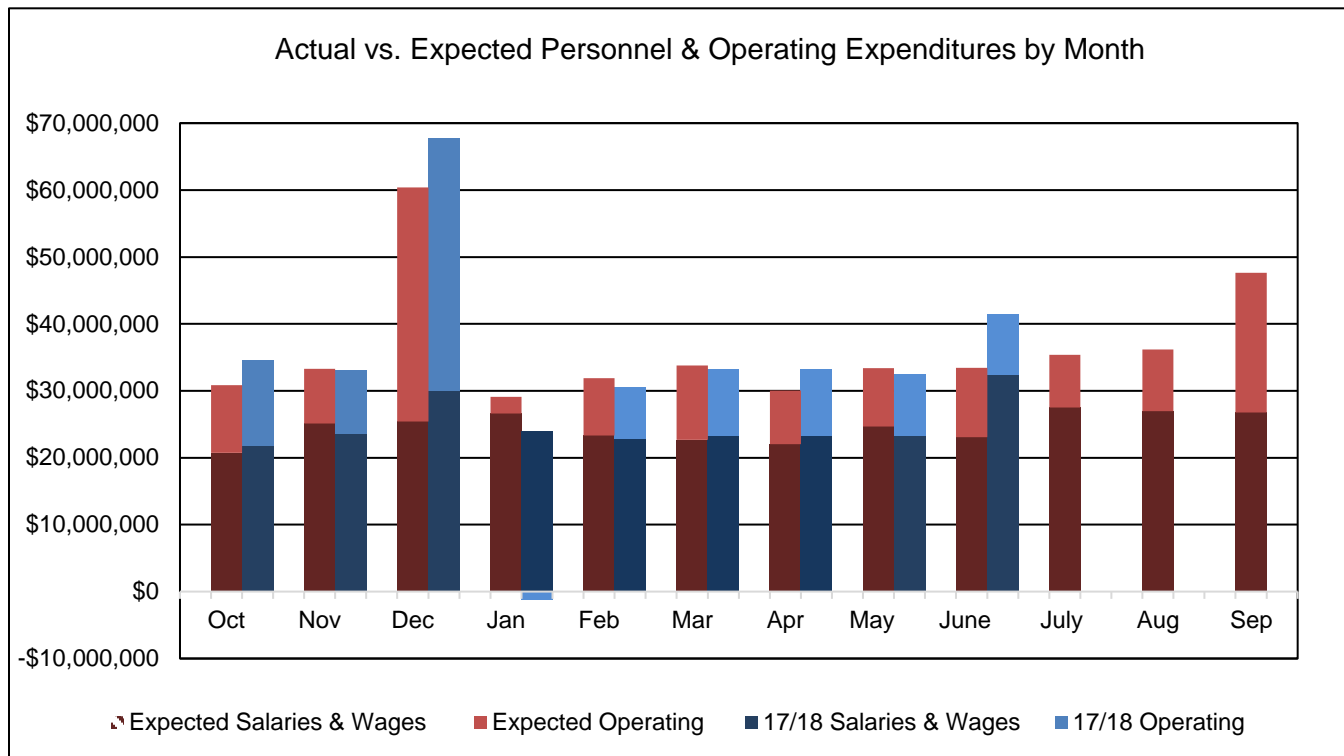
Budget Status as of June 30, 2018

Current Approved Budget			\$ 445,430,355	
Expenses:				
Year to Date (Prior Months)	\$ 255,447,008	57.3%		
Current Month	<u>32,426,331</u>	7.3%		
Total Expenses to Date (Target = 75.0%)			287,873,339	64.6%
Unexpended Balance			<u>\$ 157,557,016</u>	35.4%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY16/17 % of Budget
Personnel Expenses	302,415,088	224,458,579	77,956,509	74.2%	71.0%
Supplies	5,003,324	3,835,869	1,167,455	76.7%	69.8%
Contractual Services	25,889,943	15,983,177	9,906,766	61.7%	60.4%
Community Sponsored Activities	6,546,318	4,890,622	1,655,696	74.7%	75.1%
Other Operating Expenses	4,636,633	3,360,989	1,275,644	72.5%	69.4%
Travel	617,831	277,880	339,951	45.0%	28.6%
Utilities	12,192,198	8,693,007	3,499,191	71.3%	65.9%
Fleet and Facility Charges	22,509,551	16,375,483	6,134,068	72.7%	77.8%
Debt Service	18,828,475	12,847,888	5,980,587	68.2%	58.1%
Tax Increment Contributions	21,149,670	21,046,856	102,814	99.5%	98.6%
Cost Allocation Plan Fee	315,309	236,482	78,827	75.0%	0.0%
Capital Outlay	1,667,065	649,199	1,017,866	38.9%	69.0%
Contingency	1,498,218	-	1,498,218	0.0%	0.0%
Transfer Out	22,160,732	16,623,833	5,536,899	75.0%	36.8%
Total Expenses	445,430,355	329,279,864	116,150,491	73.9%	67.8%

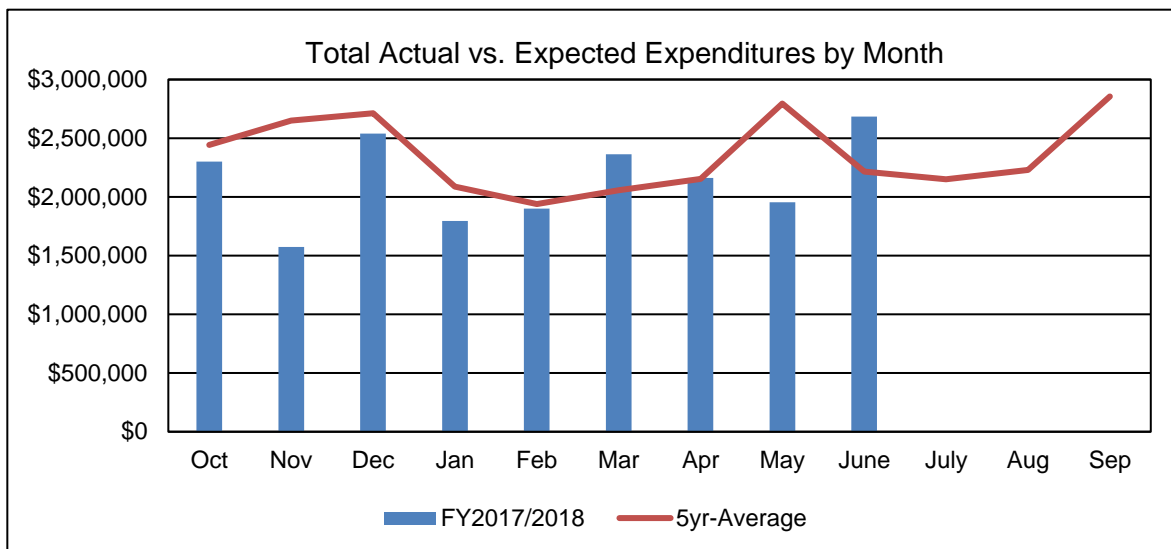
General Fund



Business and Financial Services

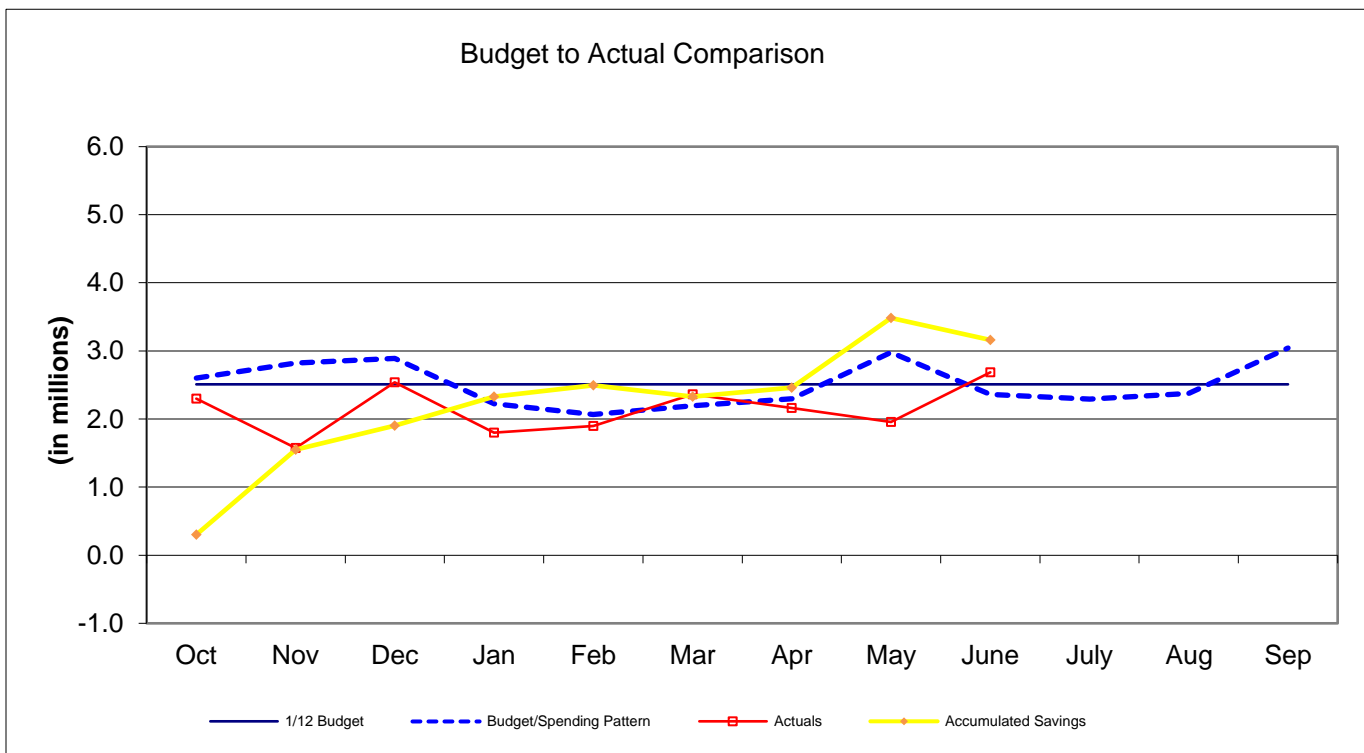
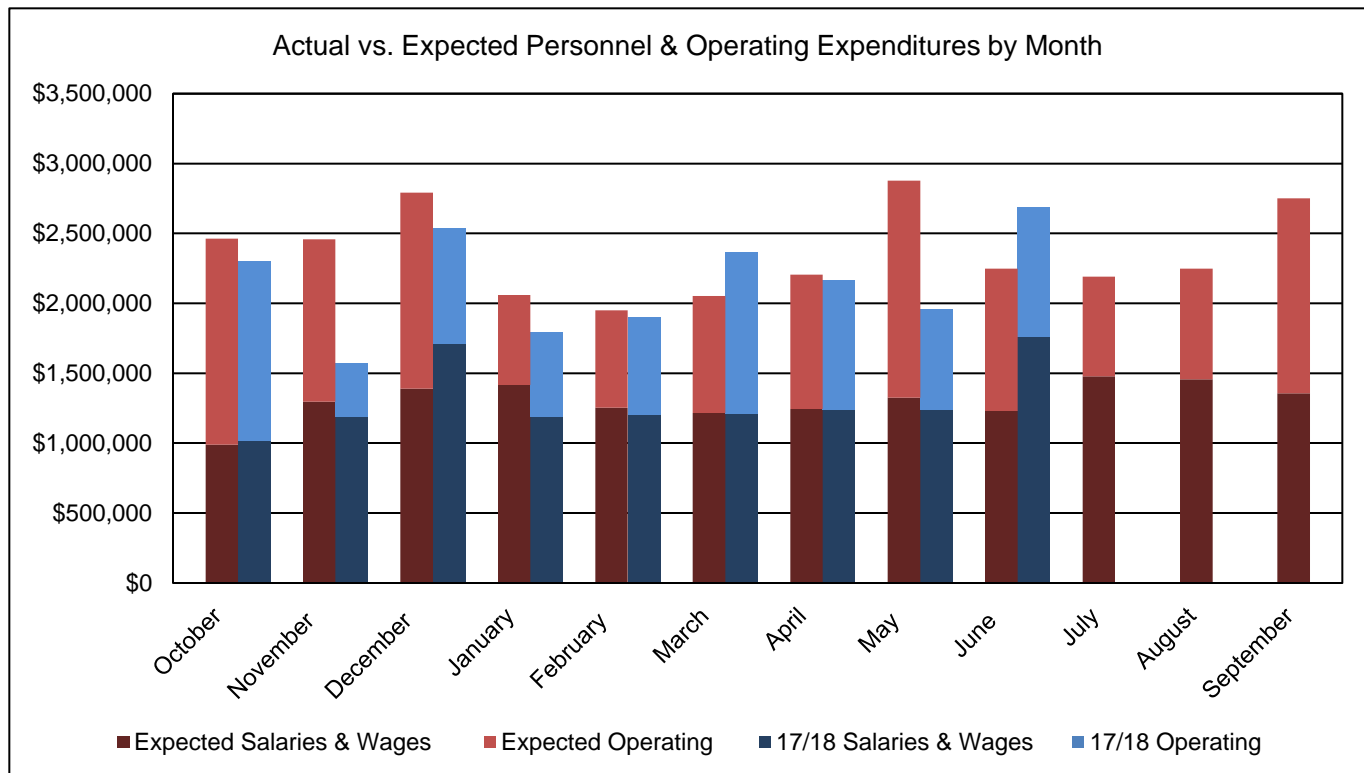
Budget Status as of June 30, 2018

Current Approved Budget			\$ 30,134,535	
Expenses:				
Year to Date (Prior Months)	\$	16,586,931	55.0%	
Current Month		<u>2,683,225</u>	8.9%	
Total Expenses to Date (Target = 75.0%)			19,270,155	63.9%
Unexpended Balance			<u>\$ 10,864,380</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, 2018

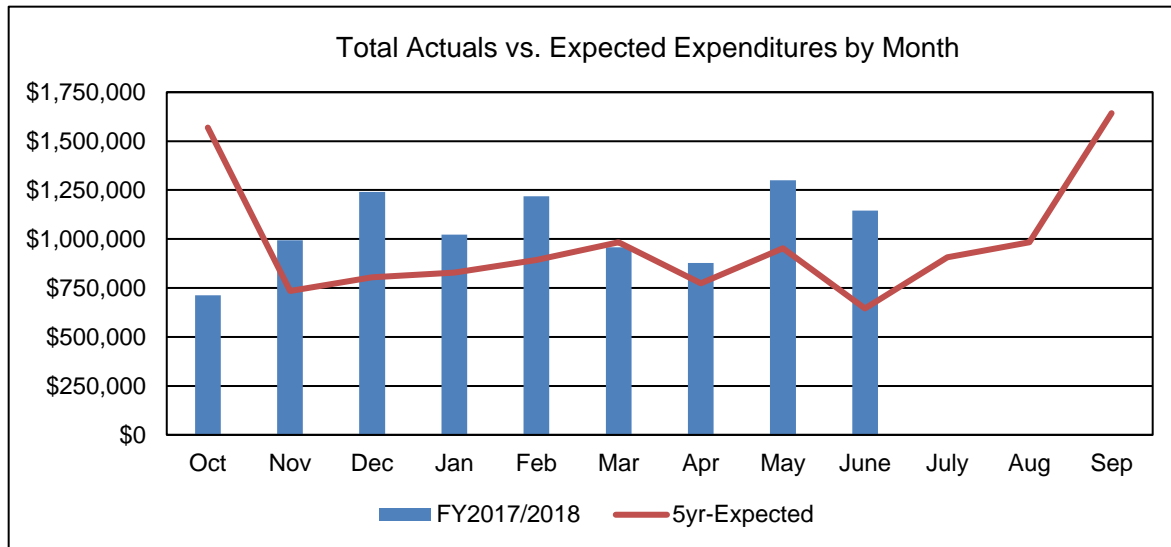
Current Approved Budget \$ 14,126,323

Expenses:

Year to Date (Prior Months)	\$ 8,323,627	58.9%
Current Month	<u>1,145,302</u>	8.1%

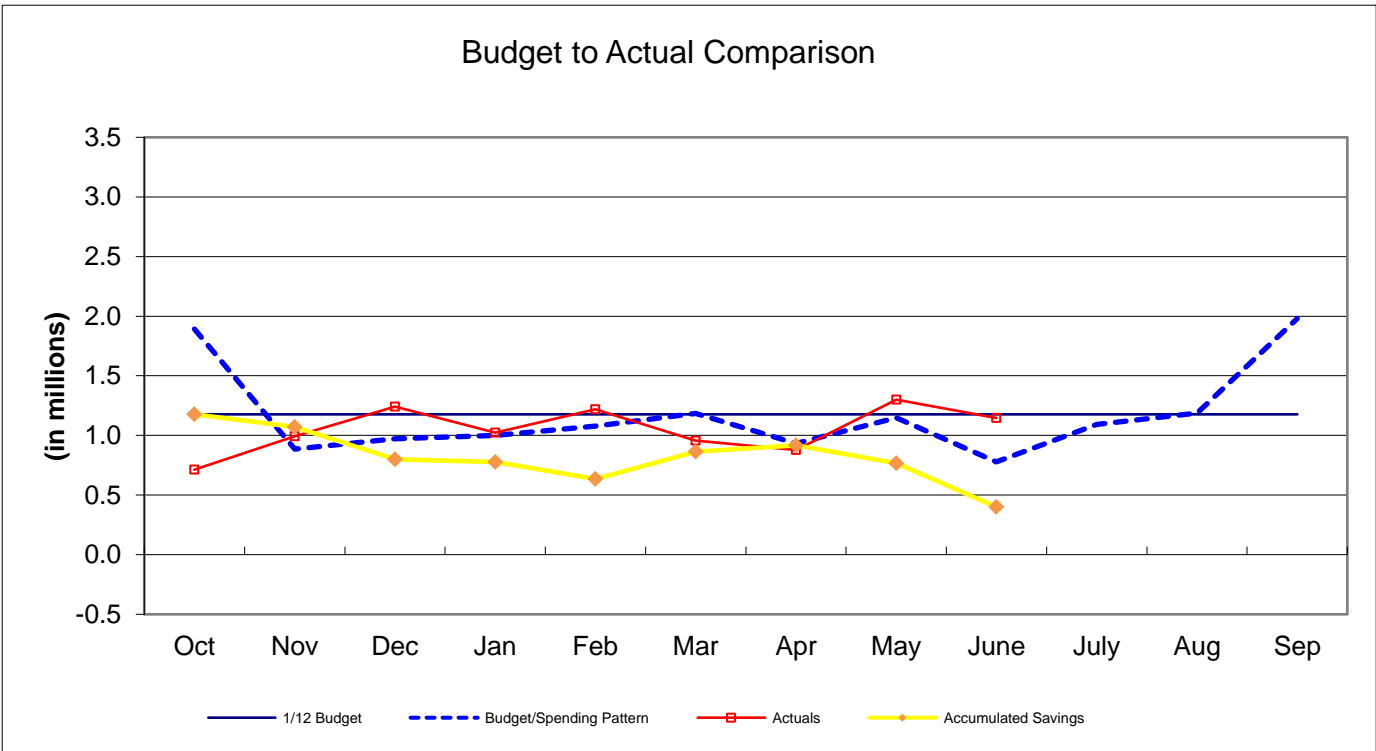
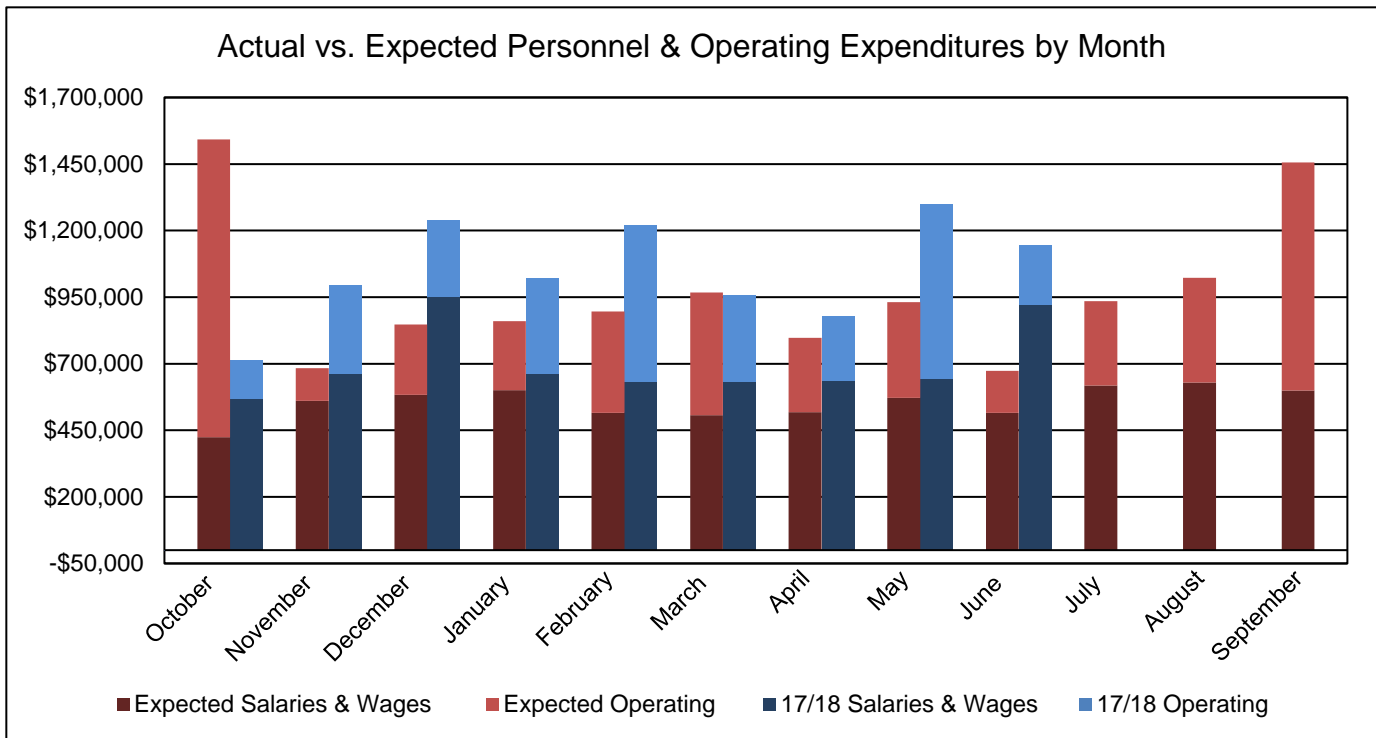
Total Expenses to Date (Target = 75.0%) 9,468,929 67.0%

Unexpended Balance \$ 4,657,394 33.0%



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

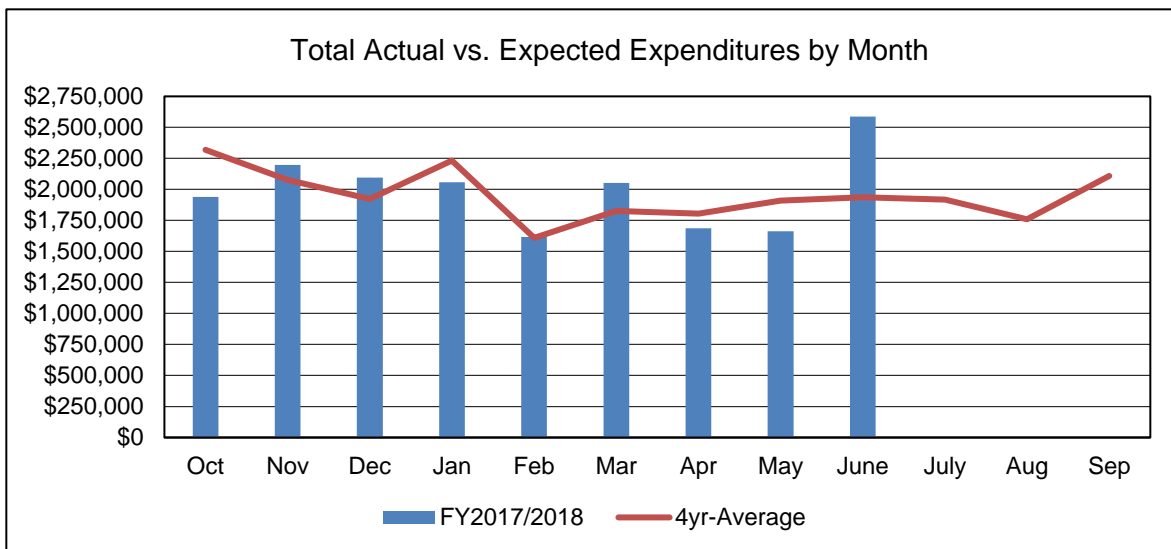
Economic Development



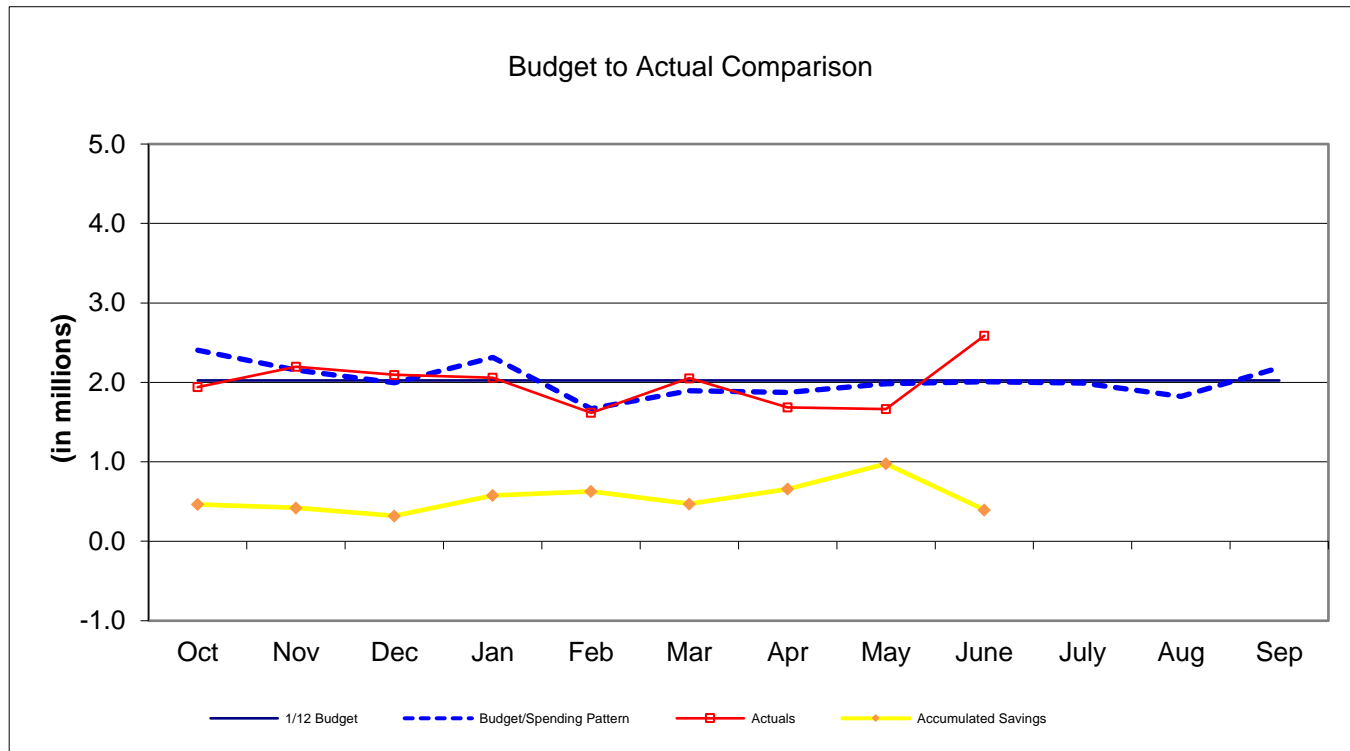
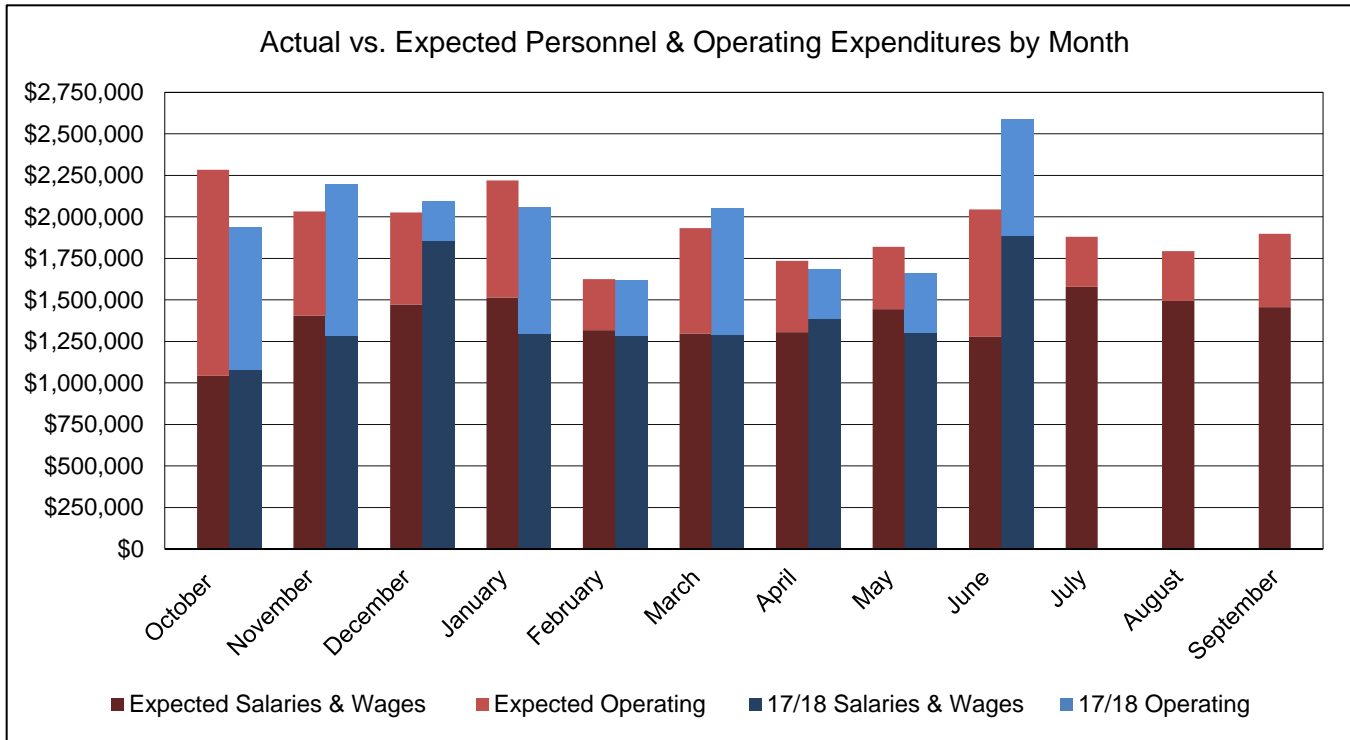
Executive Offices

Budget Status as of June 30, 2018

Current Approved Budget			\$ 24,293,196	
Expenses:				
Year to Date (Prior Months)	\$	15,310,585	63.0%	
Current Month		<u>2,586,997</u>	10.7%	
Total Expenses to Date (Target=75.0%)			17,897,582	73.7%
Unexpended Balance			<u>\$ 6,395,614</u>	26.3%



Executive Offices



Families, Parks and Recreation Department

Budget Status as of June 30, 2018

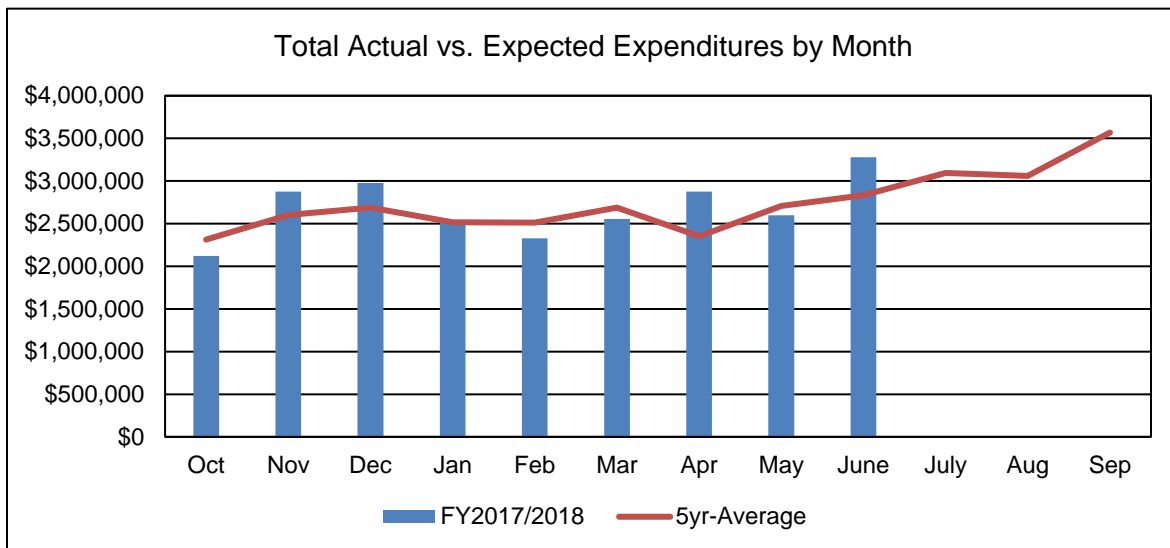
Current Approved Budget \$ 32,921,230

Expenses:

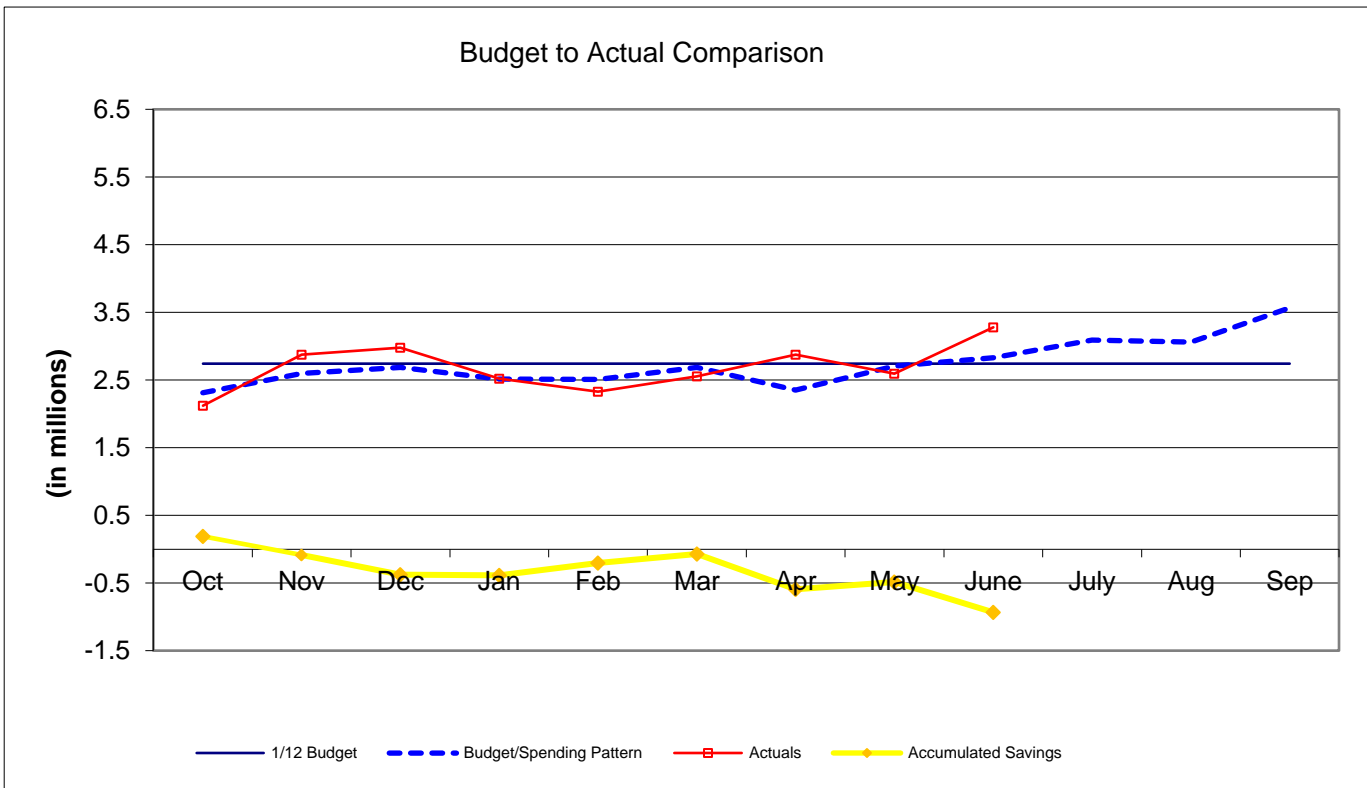
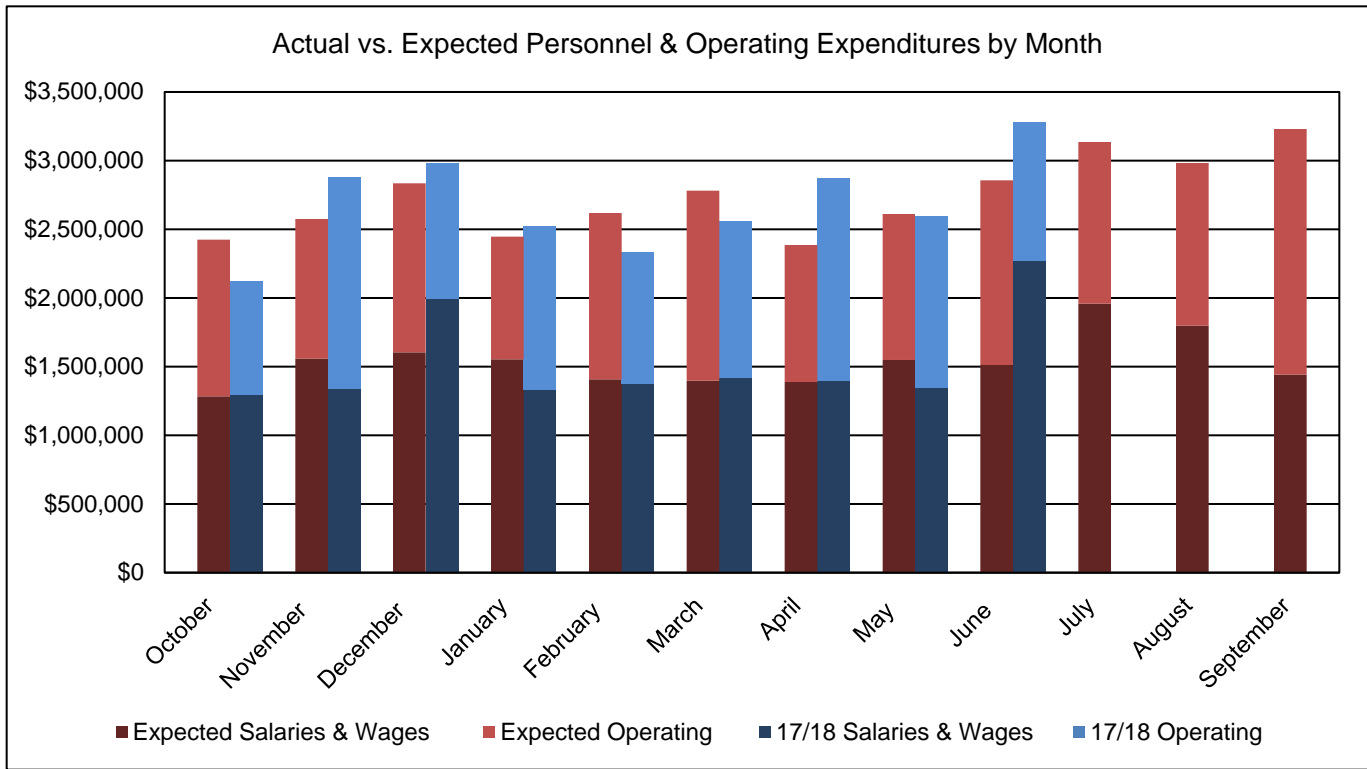
Year to Date (Prior Months)	\$ 20,854,944	63.3%
Current Month	<u>3,276,798</u>	10.0%

Total Expenses to Date (Target = 75.0%) 24,131,742 73.3%

Unexpended Balance \$ 8,789,488 26.7%



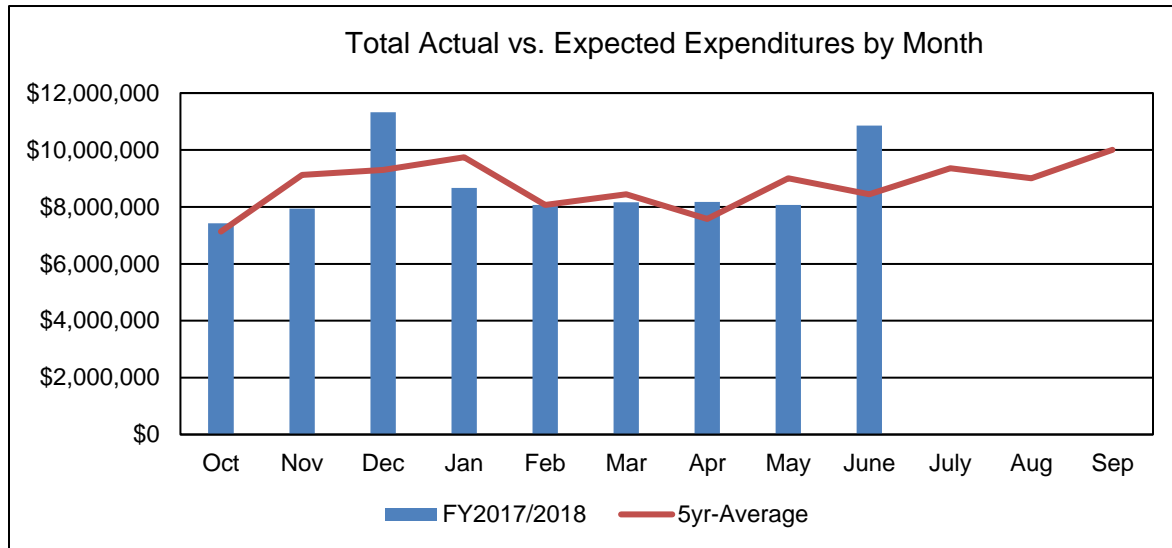
Families, Parks and Recreation Department



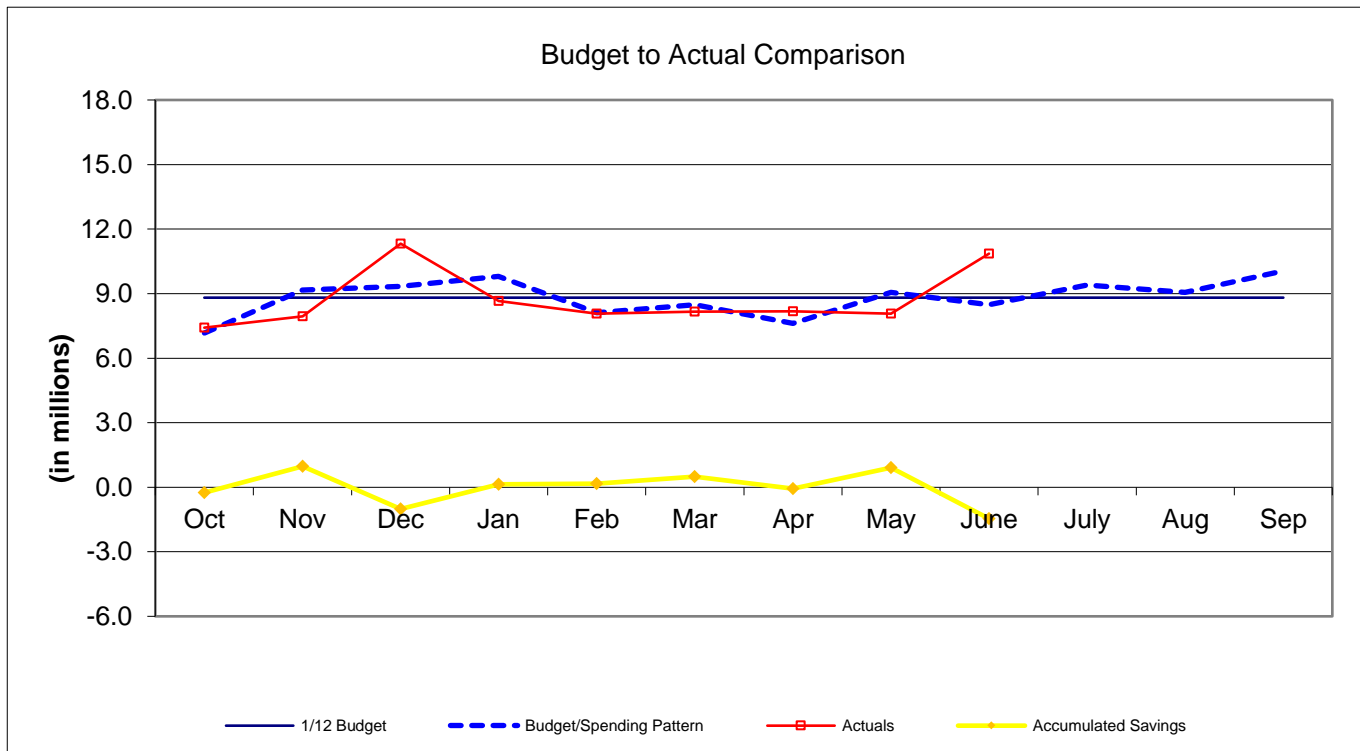
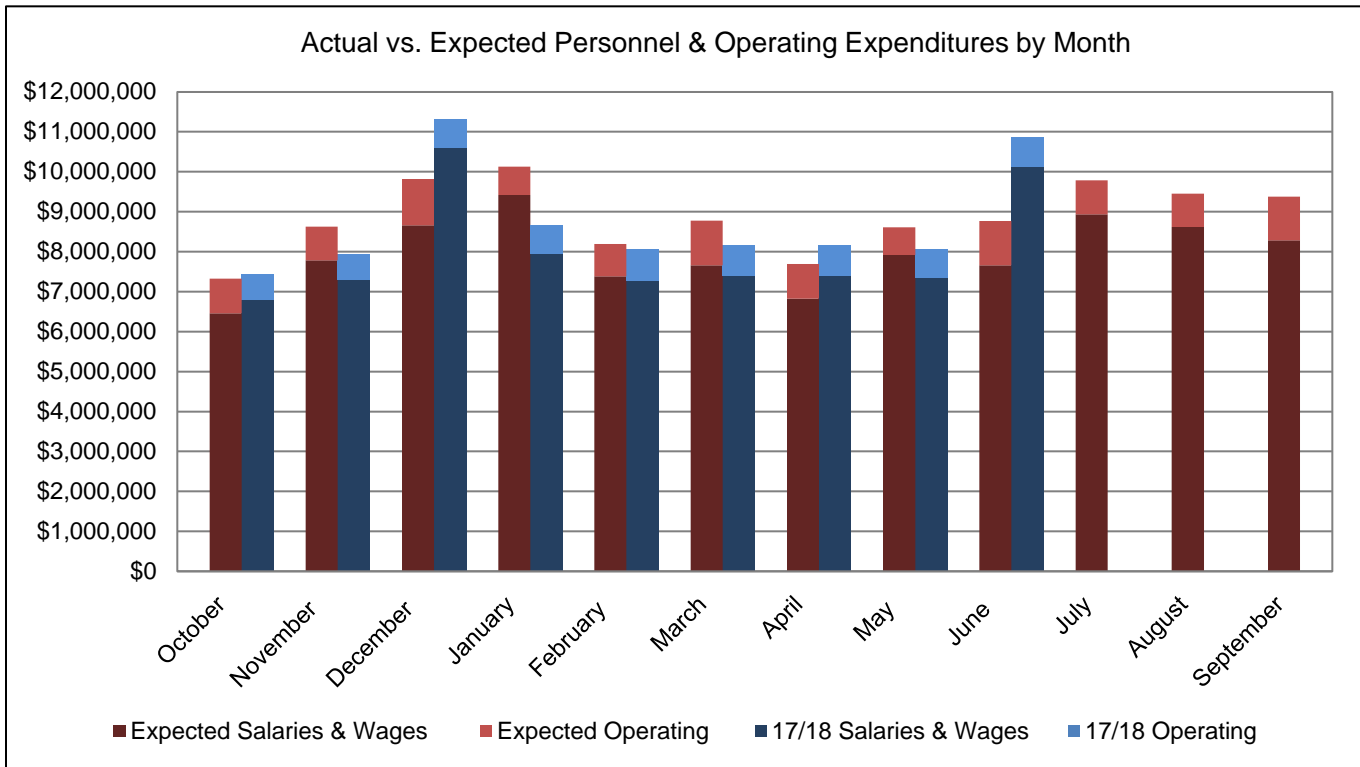
Fire Department

Budget Status as of June 30, 2018

Current Approved Budget			\$ 105,736,011	
Expenses:				
Year to Date (Prior Months)	\$	67,818,545	64.1%	
Current Month		<u>10,861,354</u>	10.3%	
Total Expenses to Date (Target = 75.0%)			78,679,898	74.4%
Unexpended Balance			<u>\$ 27,056,113</u>	25.6%



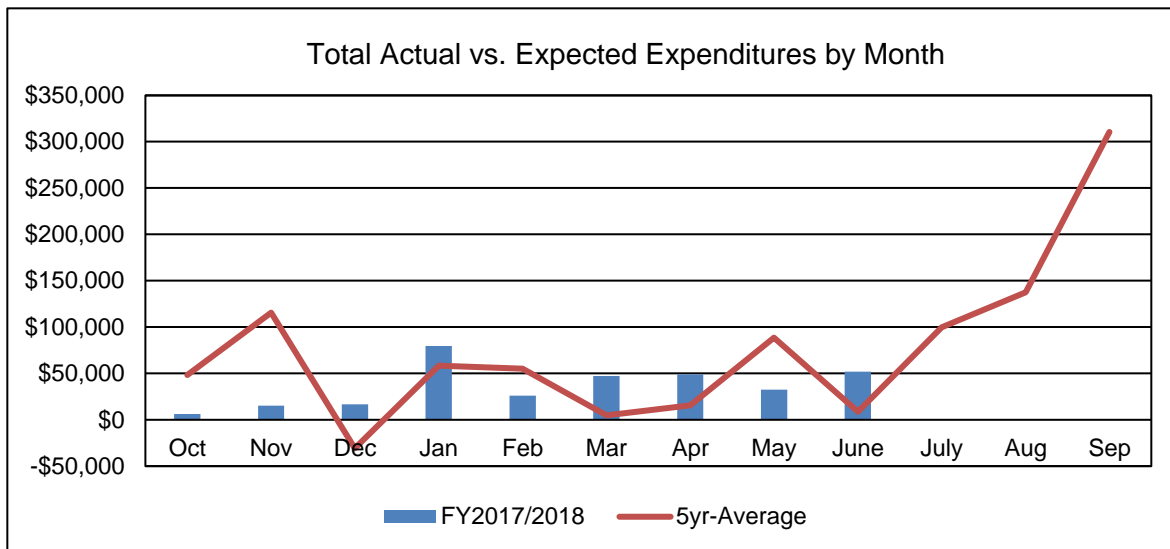
Fire Department



Housing & Community Development

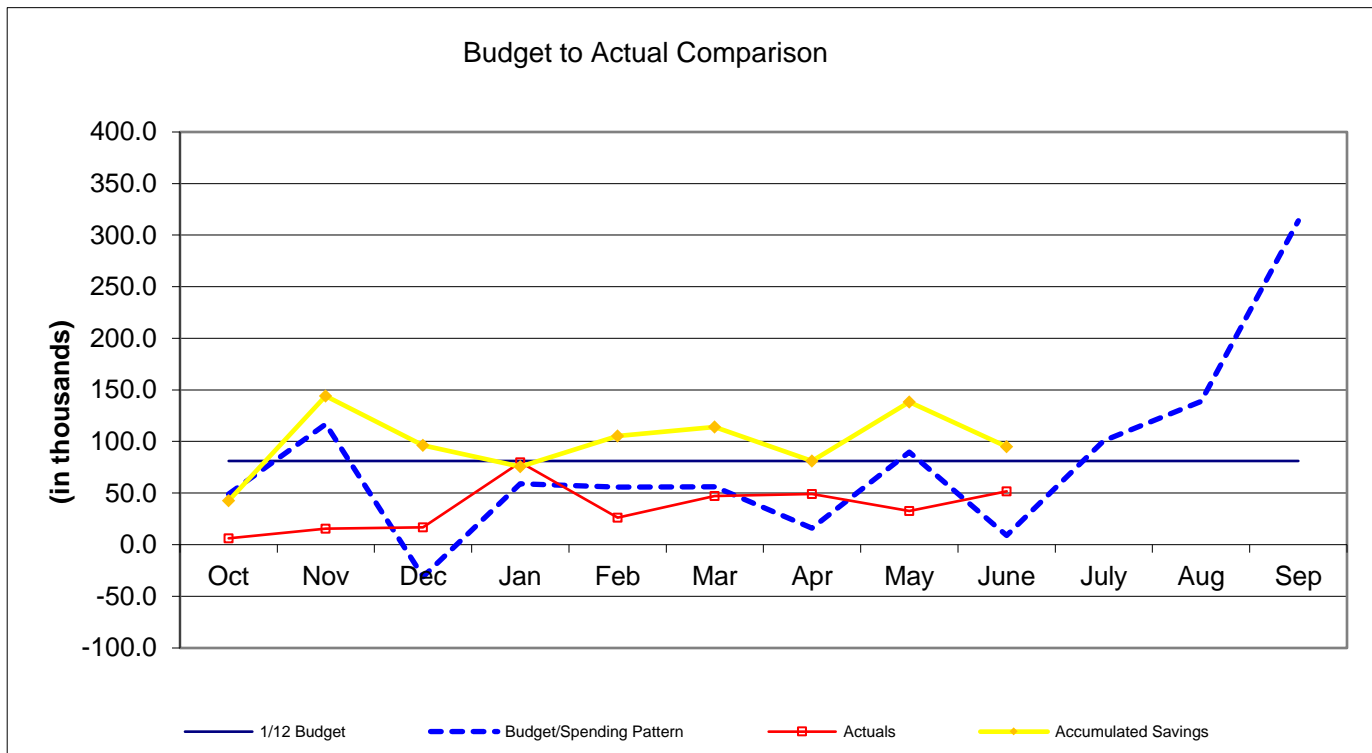
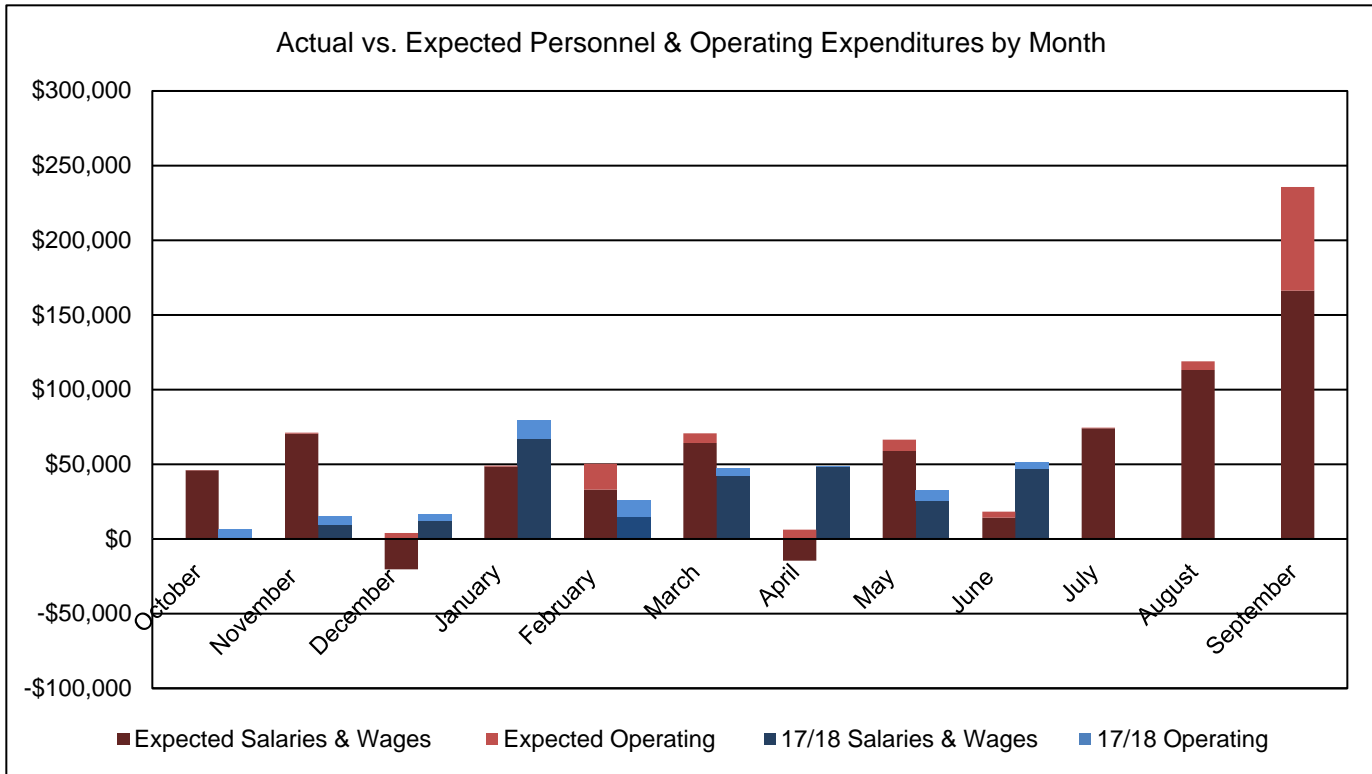
Budget Status as of June 30, 2018

Current Approved Budget		\$	973,312	
Expenses:				
Year to Date (Prior Months)	\$	272,869	28.0%	
Current Month		<u>51,805</u>	5.3%	
Total Expenses to Date (Target = 75.0%)			324,674	33.4%
Unexpended Balance		<u>\$</u>	<u>648,638</u>	66.6%



Note: The red Expected line assumes charges in the current year will occur when they did in prior years. While this is true for the other City Departments, it is not the case for Housing as the Department has changed their approach to allocating costs to the General Fund. The new approach allows General Fund expenses at any given time to better reflect actual usage.

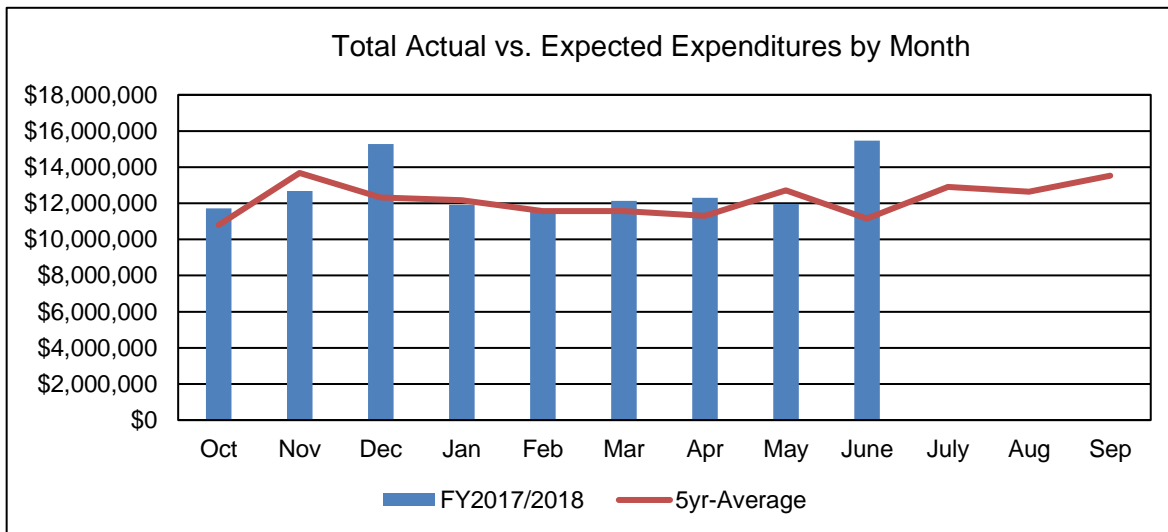
Housing & Community Development



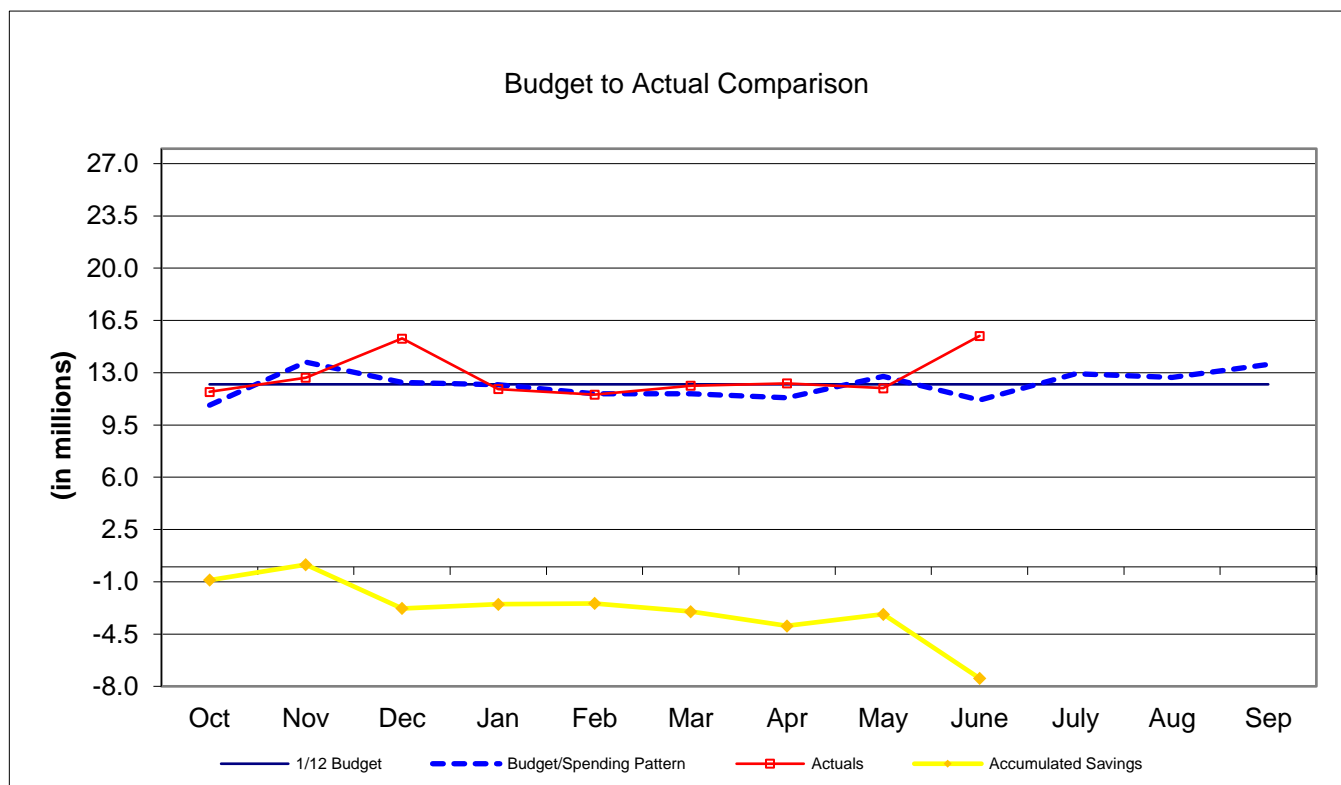
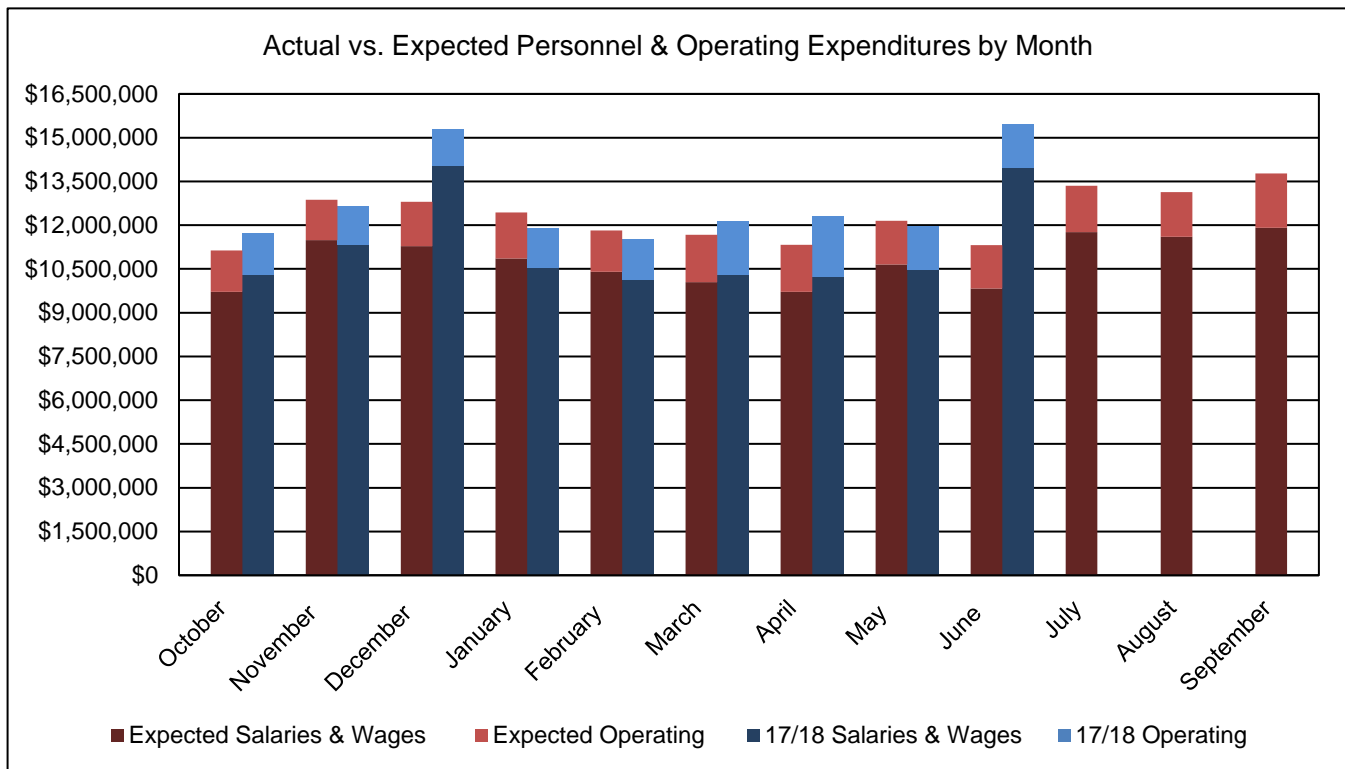
Police Department

Budget Status as of June 30, 2018

Current Approved Budget		\$	146,676,695	
Expenses:				
Year to Date (Prior Months)	\$	99,512,939	67.8%	
Current Month		<u>15,464,554</u>	10.5%	
Total Expenses to Date (Target = 75.0%)			114,977,493	78.4%
Unexpended Balance		<u>\$</u>	<u>31,699,202</u>	21.6%



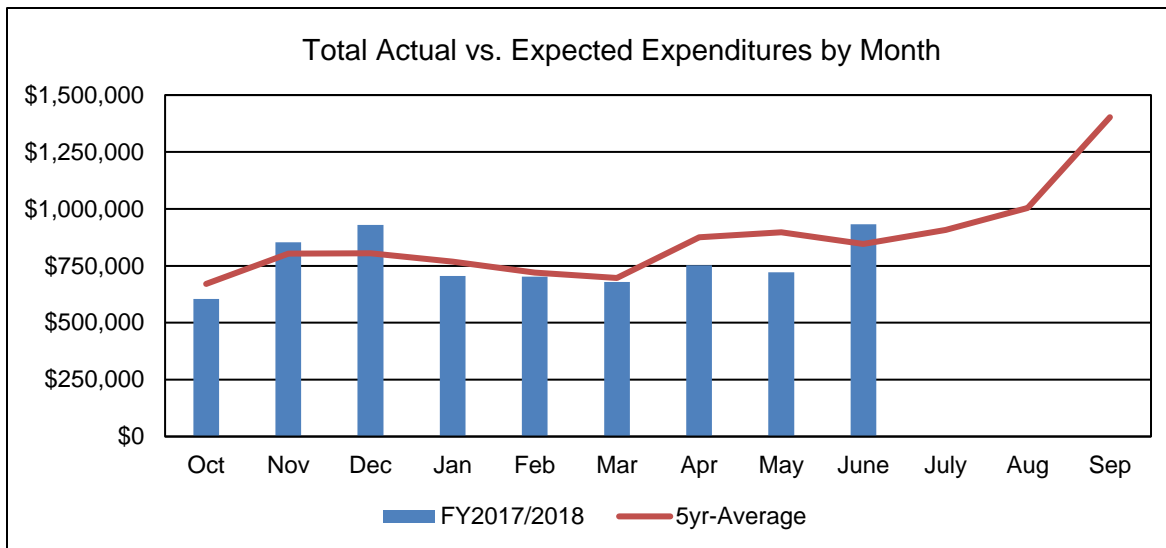
Police Department



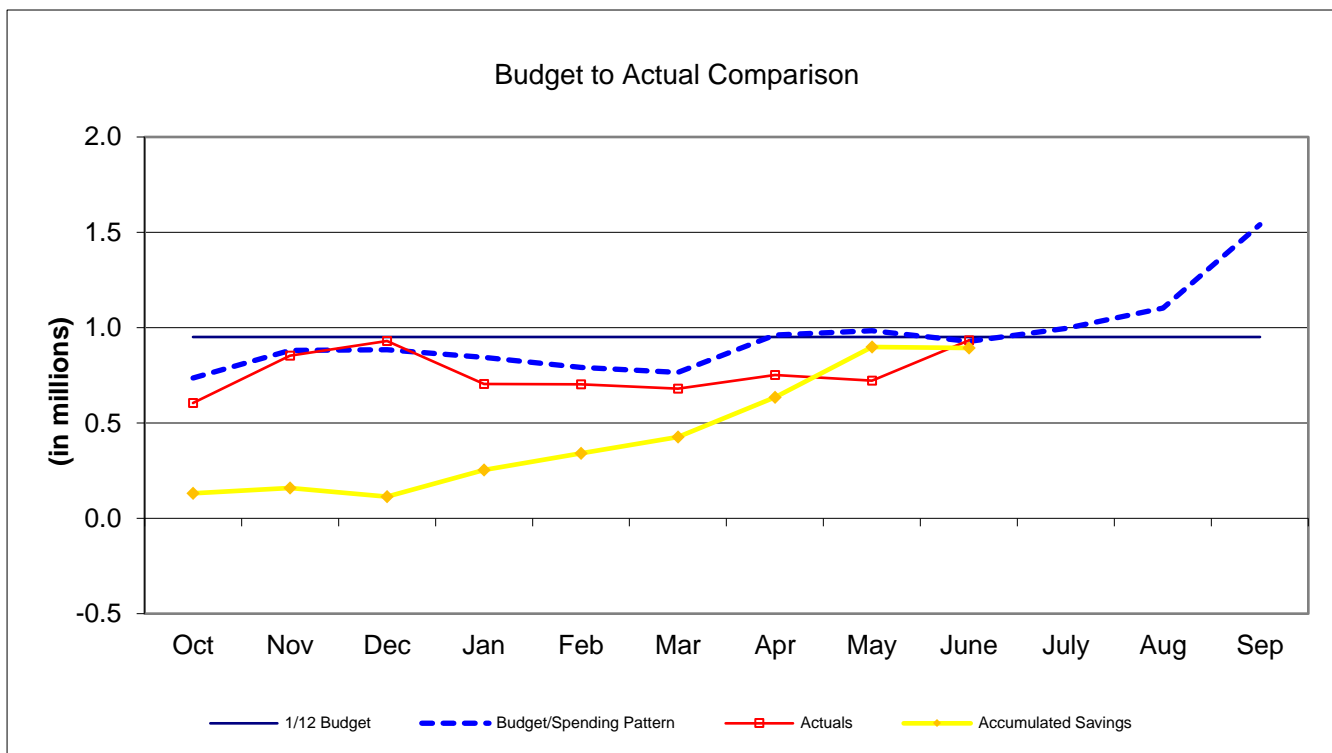
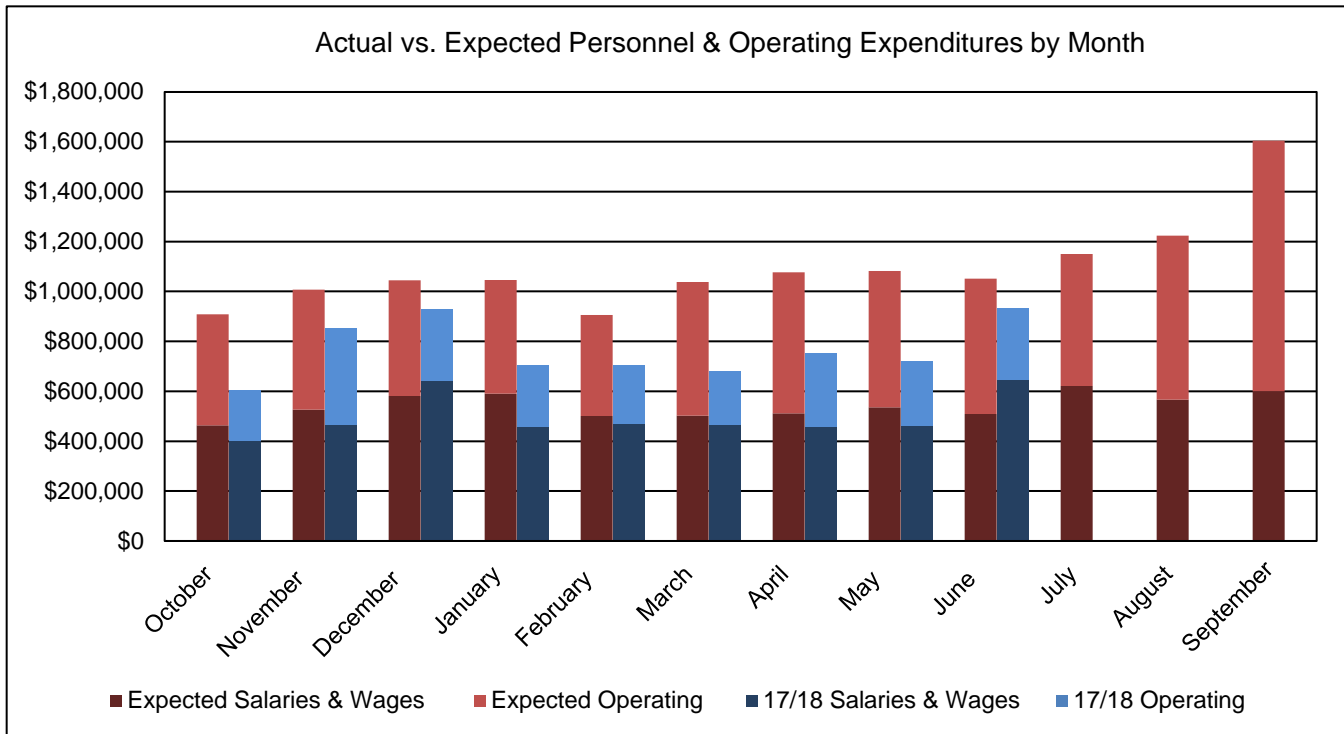
Public Works Department

Budget Status as of June 30, 2018

Current Approved Budget			\$ 11,415,099	
Expenses:				
Year to Date (Prior Months)	\$	5,949,400	52.1%	
Current Month		<u>932,996</u>	8.2%	
Total Expenses to Date (Target = 75.0%)			6,882,396	60.3%
Unexpended Balance			<u>\$ 4,532,703</u>	39.7%



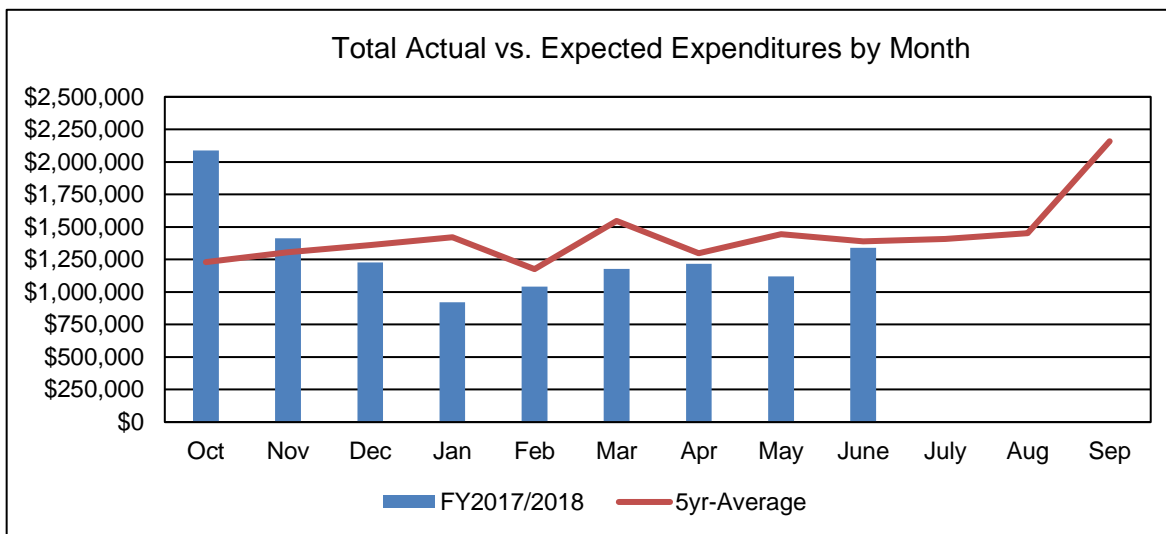
Public Works Department



Transportation Department

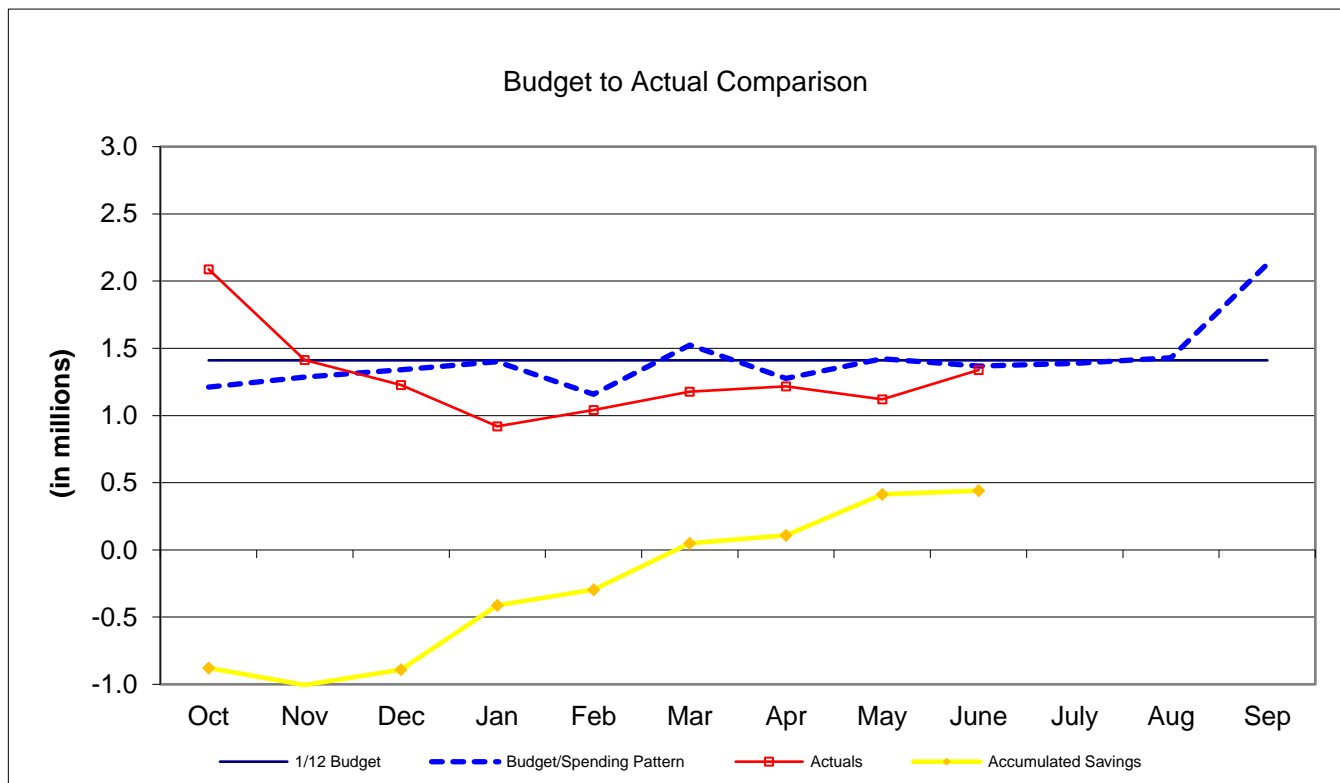
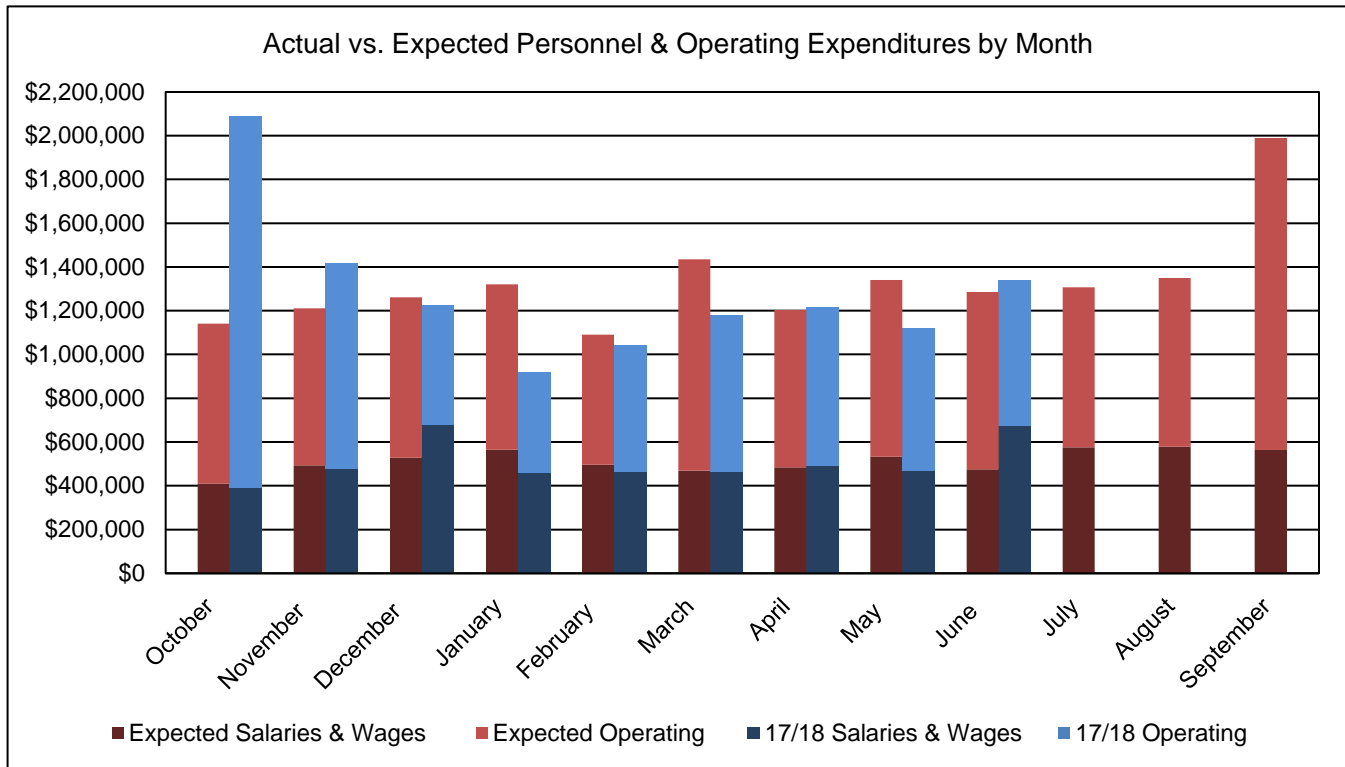
Budget Status as of June 30, 2018

Current Approved Budget		\$	16,929,876	
Expenses:				
Year to Date (Prior Months)	\$	10,207,106	60.3%	
Current Month		<u>1,338,391</u>	7.9%	
Total Expenses to Date (Target = 75.0%)			11,545,497	68.2%
Unexpended Balance			<u>\$ 5,384,379</u>	31.8%



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

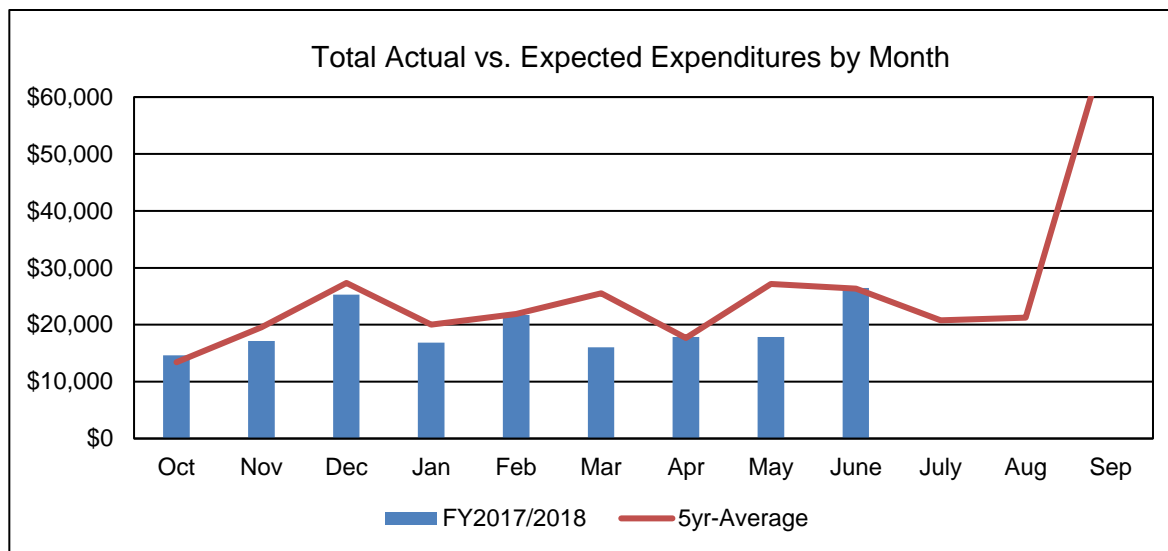
Transportation Department



Commissioner - District 1

Budget Status as of June 30, 2018

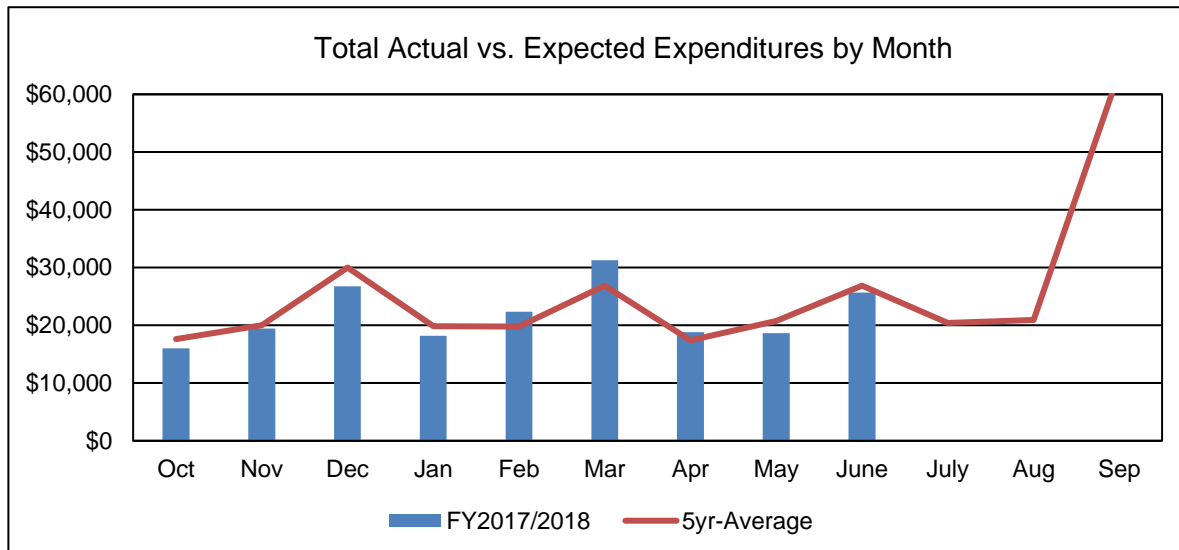
Current Approved Budget		\$	312,729	
Expenses:				
Year to Date (Prior Months)	\$	147,231	47.1%	
Current Month		<u>26,430</u>	8.5%	
Total Expenses to Date (Target = 75.00%)			173,661	55.5%
Unexpended Balance		<u>\$</u>	<u>139,068</u>	44.5%



Commissioner - District 2

Budget Status as of June 30, 2018

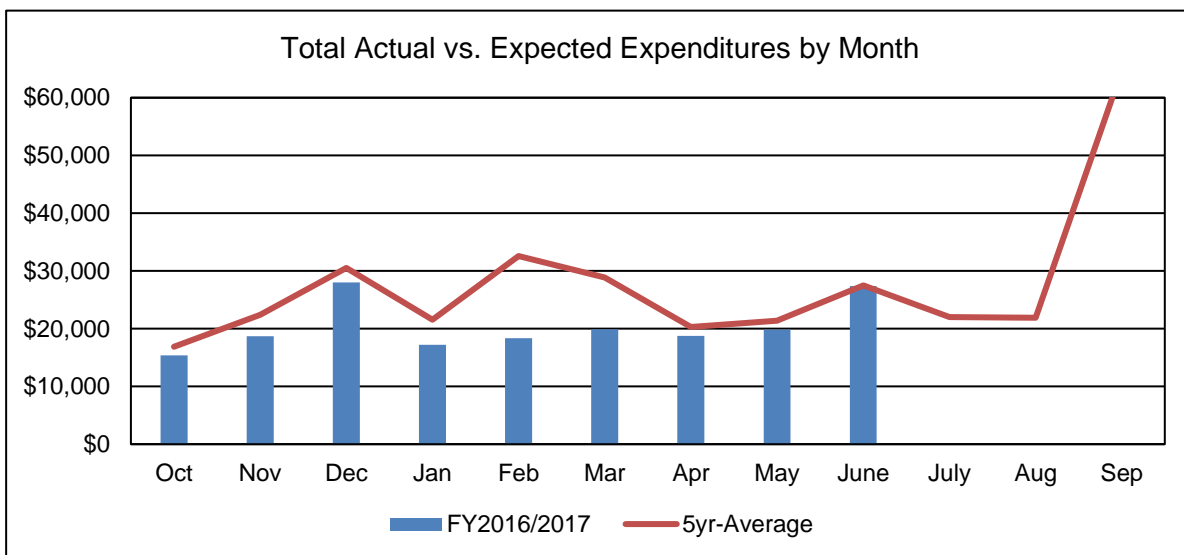
Current Approved Budget		\$	304,823	
Expenses:				
Year to Date (Prior Months)	\$	171,423	56.2%	
Current Month		<u>25,691</u>	8.4%	
Total Expenses to Date (Target = 75.00%)			197,114	64.7%
Unexpended Balance			<u>\$ 107,709</u>	35.3%



Commissioner - District 3

Budget Status as of June 30, 2018

Current Approved Budget		\$	330,676	
Expenses:				
Year to Date (Prior Months)	\$	156,146	47.2%	
Current Month		<u>27,358</u>	8.3%	
Total Expenses to Date (Target = 75.00%)			183,505	55.5%
Unexpended Balance		\$	<u>147,171</u>	44.5%



Commissioner - District 4

Budget Status as of June 30, 2018

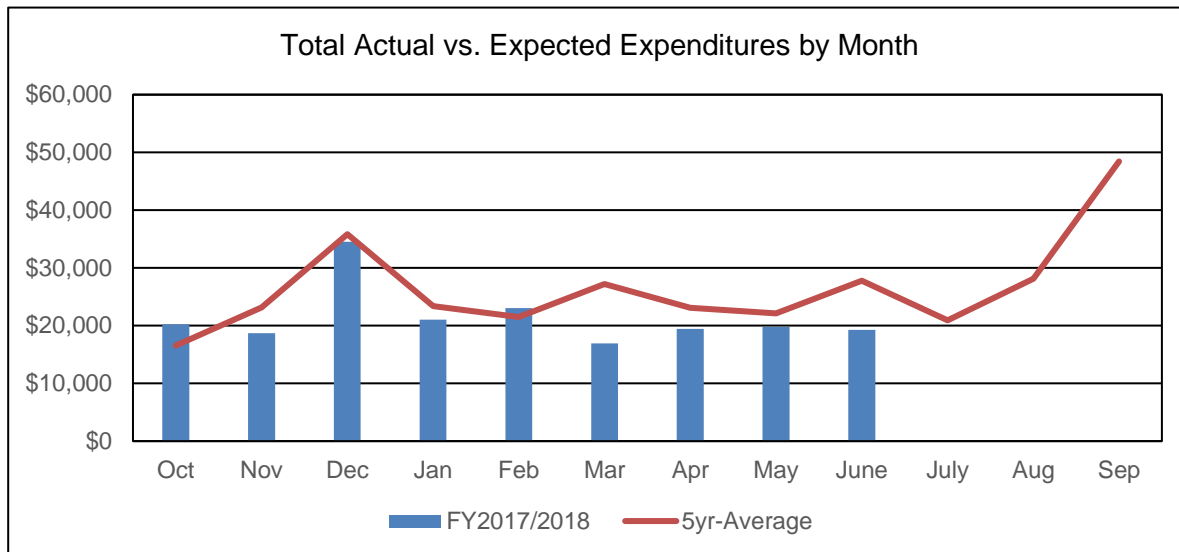
Current Approved Budget \$ 318,167

Expenses:

Year to Date (Prior Months)	\$ 173,629	54.6%
Current Month	<u>19,287</u>	6.1%

Total Expenses to Date (Target = 75.00%) 192,916 60.6%

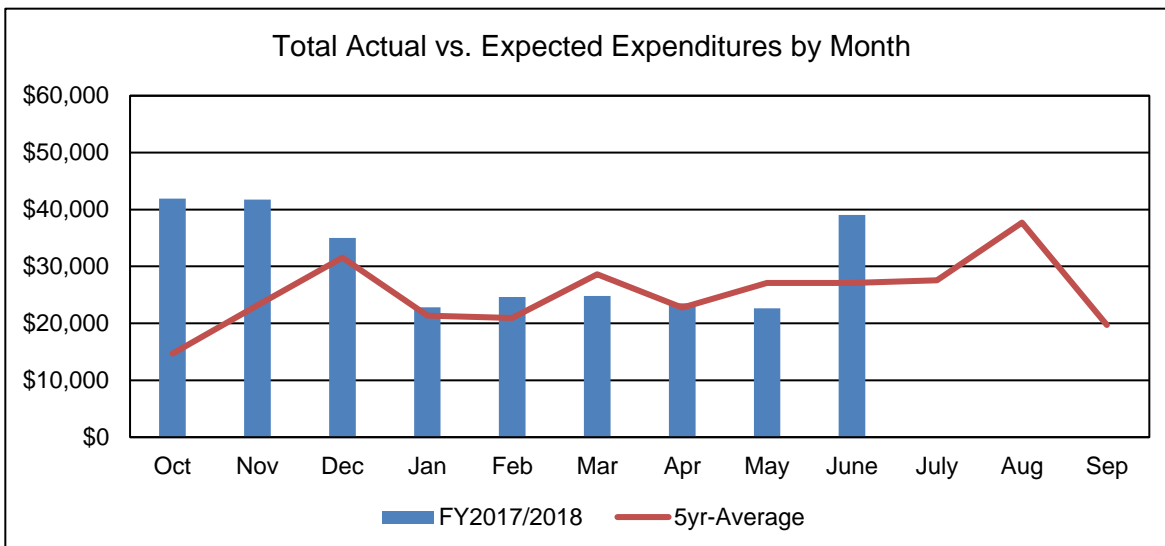
Unexpended Balance \$ 125,251 39.4%



Commissioner - District 5

Budget Status as of June 30, 2018

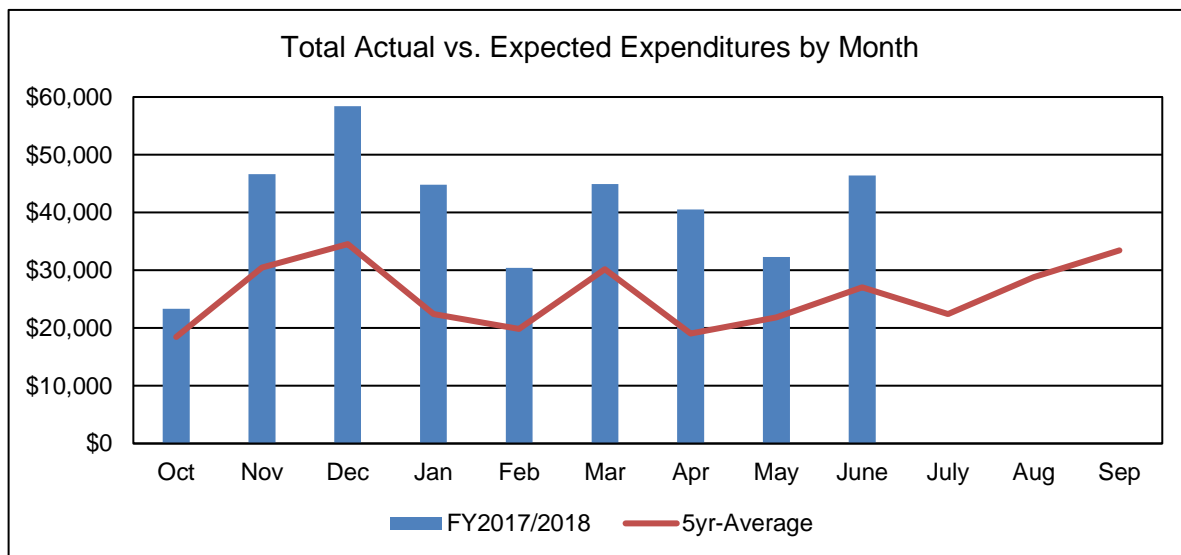
Current Approved Budget		\$	311,744	
Expenses:				
Year to Date (Prior Months)	\$	237,096	76.1%	
Current Month		<u>39,049</u>	12.5%	
Total Expenses to Date (Target = 75.00%)			276,144	88.6%
Unexpended Balance		<u>\$</u>	<u>35,600</u>	11.4%



Commissioner - District 6

Budget Status as of June 30, 2018

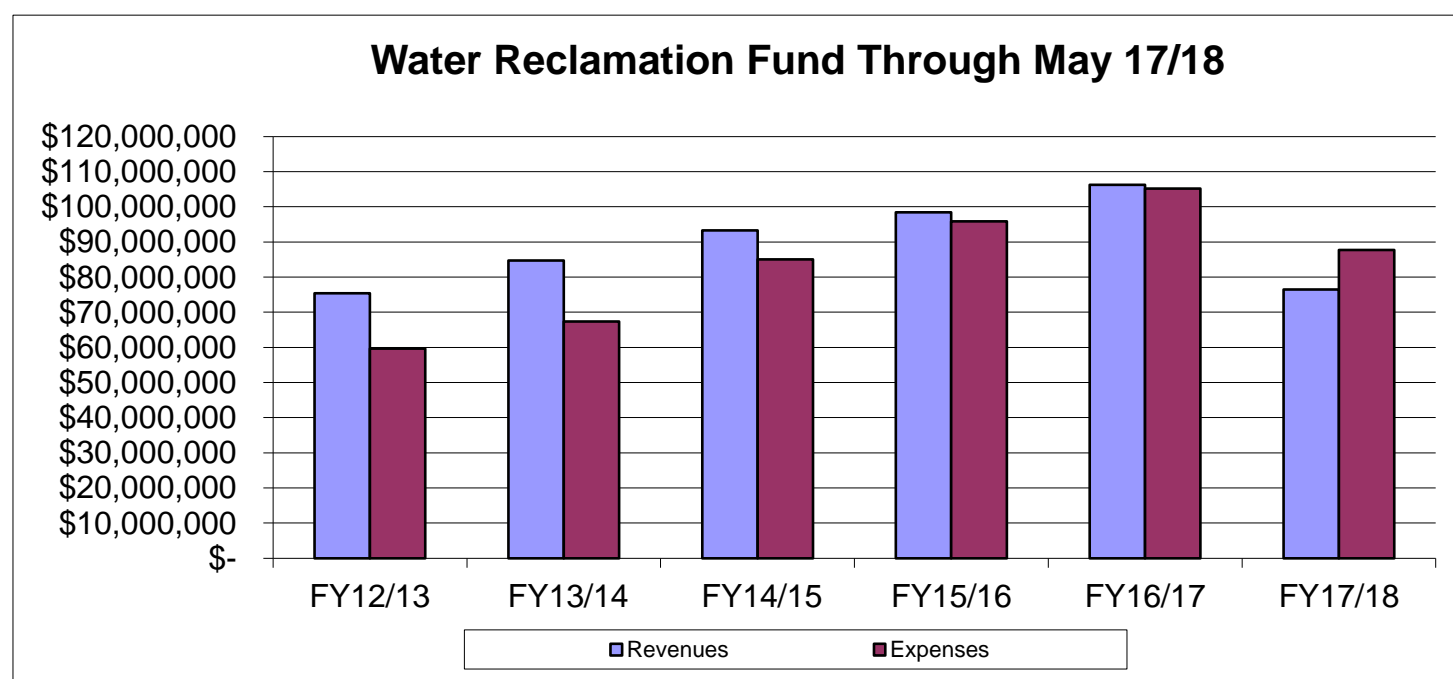
Current Approved Budget		\$	314,733	
Expenses:				
Year to Date (Prior Months)	\$	321,362	102.1%	
Current Month		<u>46,395</u>	14.8%	
Total Expenses to Date (Target = 75.00%)			367,757	116.8%
Unexpended Balance			<u>\$ (53,024)</u>	-16.8%



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

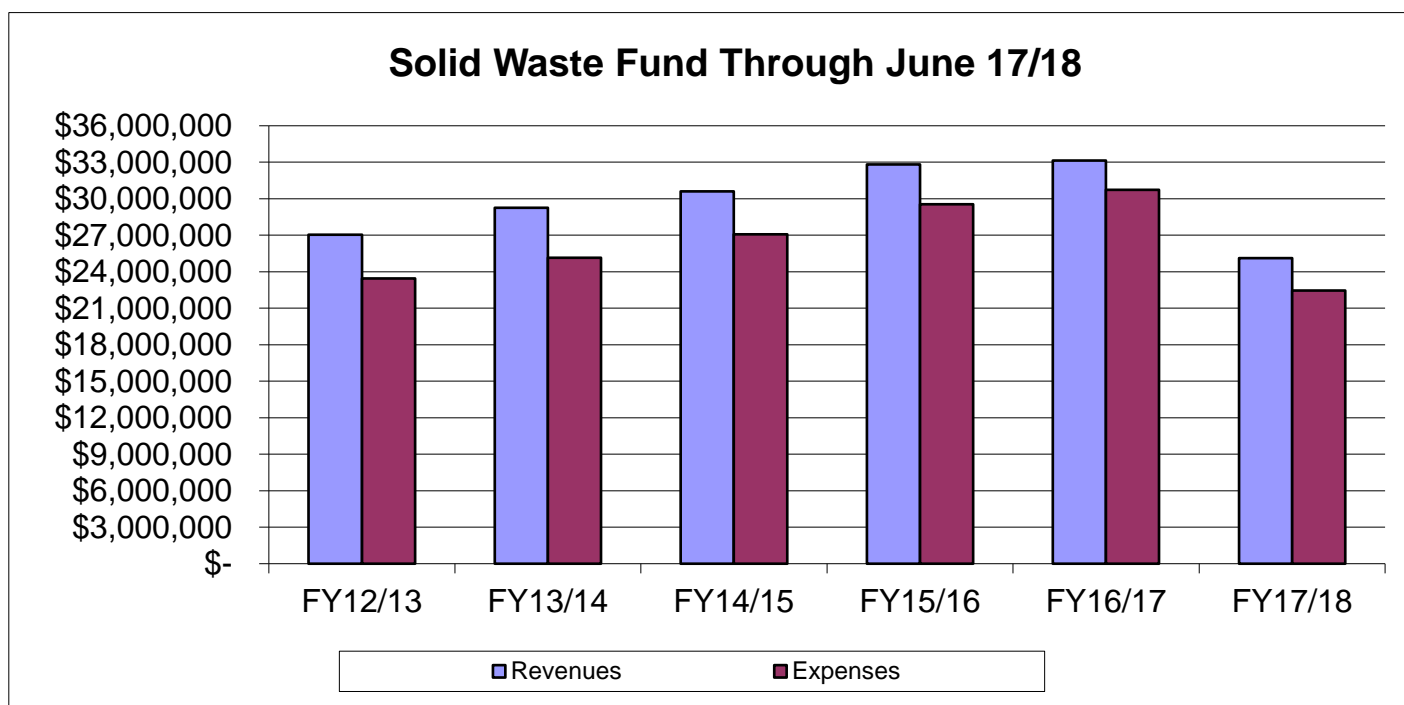
as of June 30, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 98,555,000	\$ 74,450,501	75.5%	\$ 74,069,194	87.0%
Intergovernmental	-	202,287	n/a		n/a
Other Revenues	479,630	(16,064)	-3.3%	33,747	6.0%
Transfers In	-	1,825,598	n/a	0	n/a
Total Revenues	\$ 99,034,630	\$ 76,462,323	77.2%	\$ 74,102,941	86.5%
Expenses					
Salaries and Benefits	\$ 21,380,277	\$ 14,598,762	68.3%	\$ 13,315,711	63.7%
Supplies	4,731,000	4,272,129	90.3%	3,537,046	78.1%
Contractual Services	12,810,300	8,878,908	69.3%	7,738,999	72.0%
Other Operating Expenses	317,648	403,252	126.9%	365,962	124.7%
Travel	80,435	23,005	28.6%	18,851	18.5%
Utilities	6,620,448	4,707,027	71.1%	4,905,081	80.6%
Fleet and Facility Charges	3,292,513	2,968,140	90.1%	2,517,664	93.5%
Debt Service	-	4,550	-	550	0.0%
Enterprise Dividend	7,642,165	5,731,624	75.0%	5,326,009	75.0%
Cost Allocation Plan Fee	3,284,651	2,463,488	75.0%	2,431,874	75.0%
Capital Outlay	1,598,000	1,164,516	72.9%	1,143,059	77.3%
Contingency	-	-	0.0%	-	N/A
Transfer Out	56,443,714	42,507,585	75.3%	37,506,475	72.7%
Total Expenses	\$ 118,201,151	\$ 87,722,987	74.2%	\$ 78,807,281	72.5%
Fund Balance Addition / (Use)	(19,166,521)	\$ (11,260,664)		\$ (4,704,340)	



Budget to Actual Comparison - Solid Waste Fund (4150_F)
as of June 30, 2018

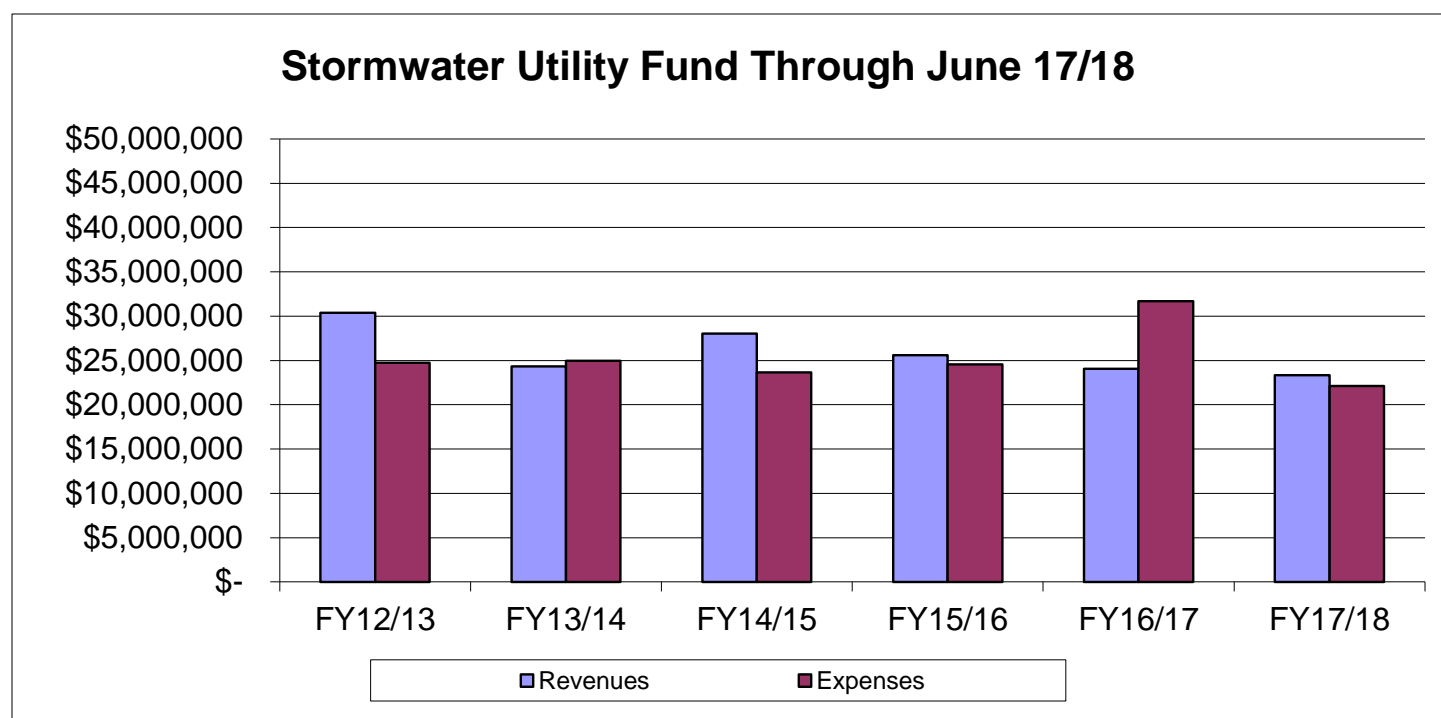
Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 66.7%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 33,170,351	\$ 25,052,538	75.5%	\$ 24,443,716	75.1%
Intergovernmental	-	-	-	40	0.0%
Franchise Fees	80,000	80,000	100.0%	-	0.0%
Other Revenues	191,579	(24,263)	-12.7%	221,684	109.6%
Project Encumbrance	5,427,466	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 38,869,396	\$25,108,274	64.6%	\$ 24,665,399	65.8%
Expenses					
Salaries and Benefits	\$ 8,539,521	\$ 6,243,504	73.1%	5,635,249	70.8%
Supplies	2,650,000	825,664	31.2%	871,347	38.2%
Contractual Services	1,869,897	1,414,198	75.6%	631,697	51.6%
Other Operating Expenses	1,302,914	150,587	11.6%	165,882	12.6%
Travel	28,000	3,944	14.1%	2,938	18.4%
Utilities	4,893,125	4,408,029	90.1%	4,224,236	76.7%
Fleet and Facility Charges	7,422,286	5,936,549	80.0%	5,739,717	88.6%
Enterprise Dividend	2,520,644	1,890,483	75.0%	1,804,262	75.0%
Cost Allocation Plan Fee	1,292,701	969,526	75.0%	957,084	75.0%
Capital Outlay	1,407,014	234,224	16.6%	1,297,220	31.2%
Contingency	6,427,196	-	0.0%	-	0.0%
Transfer Out	516,098	388,865	75.3%	374,030	75.9%
Total Expenses	\$ 38,869,396	\$ 22,465,573	57.80%	\$ 21,703,661	57.88%
Fund Balance Addition / (Use)	\$ -	\$2,642,701		\$ 2,961,738	



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

as of June 30, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b =	% of Budget 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,602,312	\$ 22,952,911	97.2%	\$ 22,602,885	97.3%
Intergovernmental	-	33,550	0.0%	-	-
Other Revenues	397,513	(13,947)	-3.5%	216,353	43.8%
Project Encumbrance	23,517,000	-	0.0%	-	0.0%
Transfers In	464,327	348,245	75.0%	215,913	83.7%
Total Revenues	\$ 47,981,152	\$ 23,320,760	48.6%	\$ 23,035,151	40.4%
Expenses					
Salaries and Benefits	\$ 6,559,712	\$ 4,386,348	66.9%	\$ 3,943,551	57.4%
Supplies	750,789	236,982	31.6%	176,305	28.0%
Contractual Services	3,314,105	2,736,294	82.6%	3,113,764	58.7%
Other Operating Expenses	349,347	298,753	85.5%	410,982	41.7%
Travel	23,895	13,969	58.5%	15,468	80.6%
Utilities	203,020	250,088	123.2%	259,136	130.6%
Fleet and Facility Charges	1,712,436	1,384,482	80.8%	979,338	87.6%
Debt Service	-	73	0.0%	-	0.0%
Enterprise Dividend	1,820,761	1,365,571	75.0%	1,358,834	75.0%
Cost Allocation Plan Fee	954,963	716,222	75.0%	707,031	75.0%
Capital Outlay	12,475,460	6,760,557	54.2%	6,984,842	33.0%
Contingency	21,099,384	-	0.0%	-	0.0%
Transfer Out	5,266,544	3,949,908	75.0%	4,212,335	75.0%
Total Expenses	\$ 54,530,416	\$ 22,099,248	40.53%	\$ 22,161,586	32.49%
Fund Balance Addition / (Use)	\$ (6,549,264)	\$ 1,221,512		\$ 873,566	

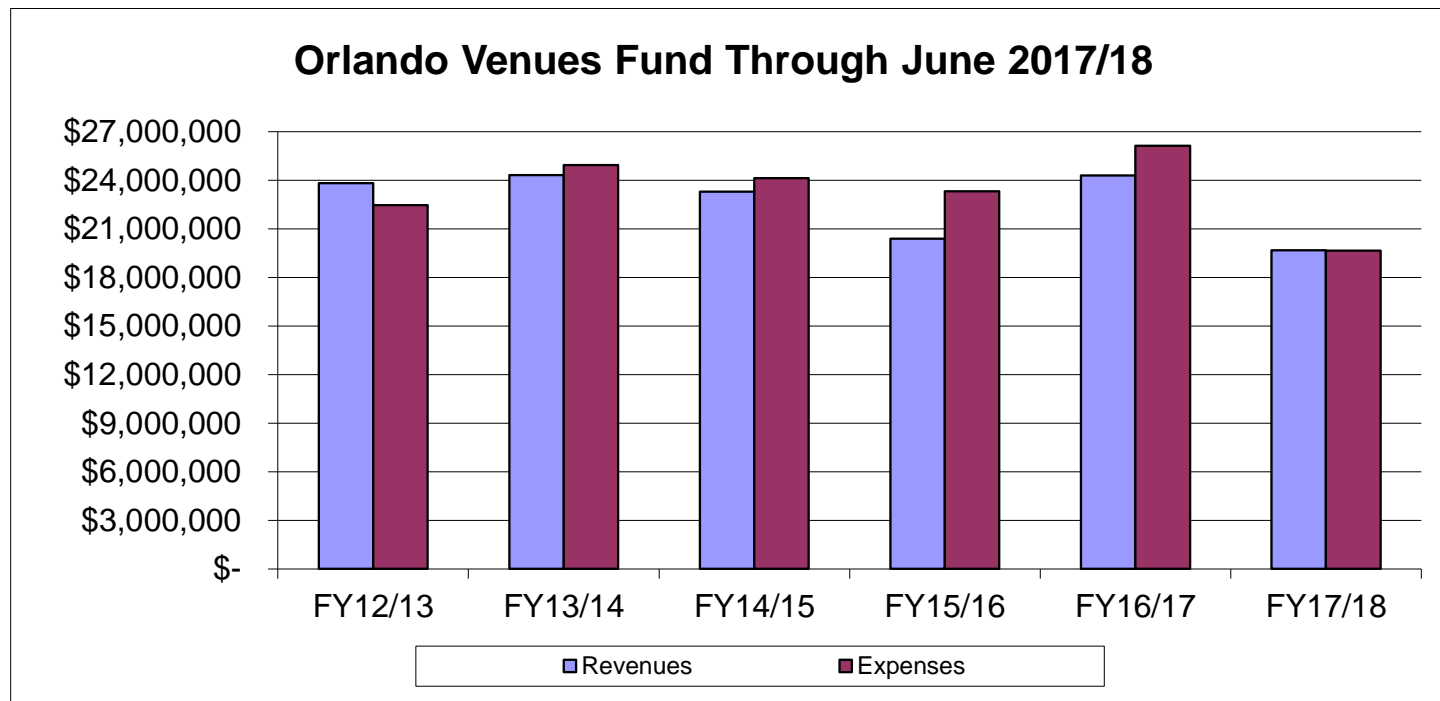


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of June 30, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,028,136	\$ 17,532,214	109.4%	\$ 17,527,500	92.3%
Other Revenues	747,473	539,215	72.1%	602,870	74.2%
Transfers In	2,130,500	1,597,956	75.0%	1,597,875	75.0%
Total Revenues	\$ 18,906,109	\$ 19,669,385	104.0%	\$ 19,728,246	82.2%
Expenses					
Salaries and Benefits	\$ 6,440,210	\$ 5,381,137	83.6%	\$ 4,556,874	73.7%
Supplies	381,792	425,057	111.3%	360,754	101.6%
Contractual Services	4,541,811	5,549,032	122.2%	5,131,707	101.8%
Community Sponsored Activities	-	24,375	0.0%	24,375	N/A
Other Operating Expenses	1,153,949	3,102,933	268.9%	2,598,030	189.7%
Travel	43,500	26,178	60.2%	19,370	36.2%
Utilities	4,197,288	3,075,033	73.3%	3,197,524	71.7%
Fleet and Facility Charges	66,421	69,543	104.7%	57,853	120.1%
Cost Allocation Plan Fee	1,086,898	815,173	75.0%	804,713	75.0%
Capital Outlay	-	15,493	N/A	42,608	0.0%
Contingency	-	-	-	-	-
Transfer Out	1,722,179	1,176,227	68.3%	3,796,153	73.1%
Total Expenses	\$ 19,634,048	\$ 19,660,181	100.1%	\$ 20,589,960	86.3%
Fund Balance Addition / (Use)	\$ (727,939)	\$ 9,204		\$ (861,714)	

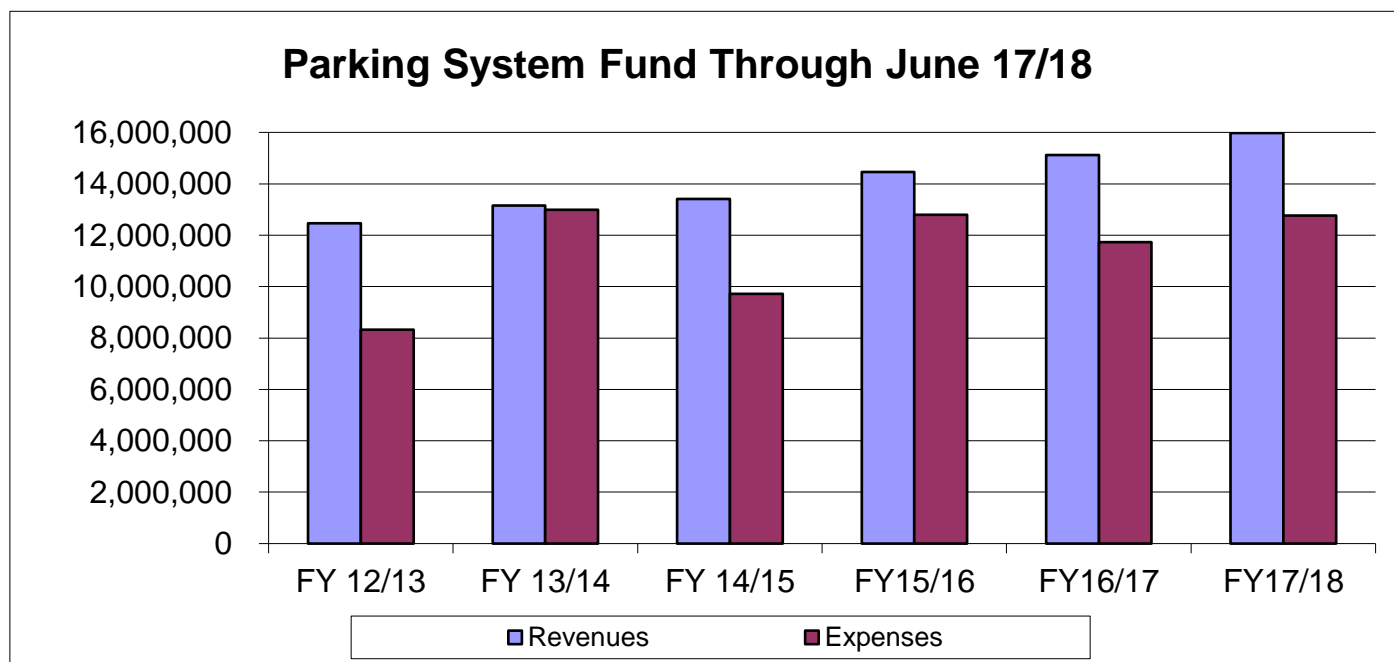
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

as of June 30, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 15,322,525	\$ 13,729,008	89.6%	\$ 9,046,507	76.9%
Intergovernmental	60,000	50,000	83.3%	92,493	0.0%
Fines and Forfeitures	2,000,000	1,422,795	71.1%	1,470,351	77.4%
Other Revenues	1,084,508	769,717	71.0%	(9,503)	-12.1%
Project Encumbrance	1,258,443	-	0.0%	-	0.0%
Transfers In	11,000	8,250	75.0%	314,309	75.0%
Total Revenues	\$ 19,736,476	\$ 15,979,770	81.0%	\$ 10,914,157	71.4%
Expenses					
Salaries and Benefits	\$ 5,984,181	\$ 4,274,110	71.4%	\$ 3,837,730	65.9%
Supplies	271,500	115,239	42.4%	97,314	29.0%
Contractual Services	1,995,425	1,375,504	68.9%	1,014,102	61.7%
Other Operating Expenses	251,242	239,376	95.3%	107,334	52.1%
Travel	16,250	7,981	49.1%	6,814	64.3%
Utilities	430,693	303,049	70.4%	243,201	57.1%
Fleet and Facility Charges	161,093	145,461	90.3%	274,894	94.4%
Debt Service	4,752,213	3,723,740	78.4%	1,009,000	71.3%
Enterprise Dividend	1,206,447	904,835	75.0%	882,198	75.0%
Cost Allocation Plan Fee	1,051,573	788,680	75.0%	763,493	75.0%
Capital Outlay	34,087	14,059	0.0%	151,738	92.4%
Contingency	3,457,633	-	0.0%	-	0.0%
Transfer Out	921,854	870,914	94.5%	670,414	95.6%
Total Expenses	\$ 20,534,191	\$ 12,762,948	62.15%	\$ 9,058,233	57.37%
Fund Balance Addition / (Use)	\$ (797,715)	\$ 3,216,822		\$ 1,855,924	

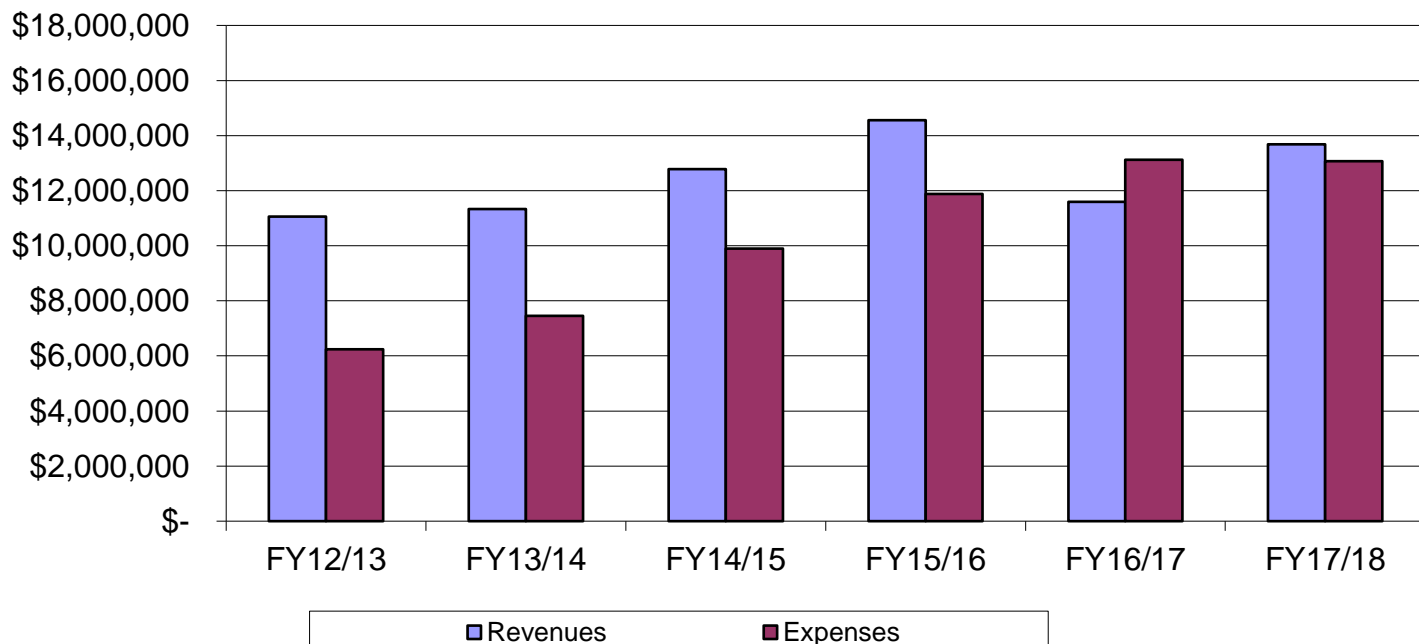


Budget to Actual Comparison - Building Code Fund (1110_F)

as of June 30, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b=	% of Budget 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ -	\$ 257,976	N/A	\$ 293,357	0.0%
Licenses and Permits	11,000,000	13,393,273	121.8%	8,375,054	88.2%
Other Revenues	172,613	32,589	18.9%	116,207	61.7%
Project Encumbrance	8,523,002		0.0%	-	0.0%
Total Revenues	\$ 19,695,615	\$ 13,683,838	69.5%	\$ 8,784,617	38.5%
Expenses					
Salaries and Benefits	\$ 10,501,250	\$ 6,717,047	64.0%	\$ 5,404,430	59.4%
Supplies	166,150	85,600	51.5%	65,205	35.8%
Contractual Services	5,040,104	1,227,999	24.4%	1,125,765	17.1%
Other Operating Expenses	326,723	367,182	112.4%	241,204	86.1%
Travel	43,700	12,727	29.1%	22,062	72.1%
Utilities	40,900	26,771	65.5%	25,790	72.9%
Fleet and Facility Charges	232,521	219,461	94.4%	172,298	79.6%
Cost Allocation Plan Fee	1,510,351	1,132,763	75.0%	1,118,226	75.0%
Capital Outlay	3,718,217	3,039,025	81.7%	130,321	3.4%
Transfer Out	321,792	241,344	75.0%	801,893	75.0%
Total Expenses	\$ 21,901,708	\$ 13,069,918	59.7%	\$ 9,107,194	39.9%
Fund Balance Addition / (Use)	(2,206,093)	\$ 613,919		\$ (322,577)	

Building Code Fund Through June 17/18



Budget to Actual Comparison - Non-General Fund Expenditures as of June 30, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
Governmental Funds				
Fund 0015 (Dubsdread Golf Course)				
Revenues	\$ 2,150,243	1,572,891	\$ 577,352	73.1%
Expenses				
Salaries/Benefits	-	0	-	
Operating	2,150,243	1,486,890	663,353	
Subtotal Expenses	2,150,243	1,486,890	663,353	69.1%
Net	<u>\$ -</u>	<u>86,001</u>	<u>\$ (86,001)</u>	
Fund 0017 (EMS Transport)				
Revenues	\$ 12,445,310	5,778,608	\$ 6,666,702	46.4%
Expenses				
Salaries/Benefits	1,533,433	1,127,831	405,602	
Operating	10,911,877	2,601,658	8,310,219	
Subtotal Expenses	12,445,310	3,729,489	8,715,821	30.0%
Net	<u>\$ -</u>	<u>2,049,119</u>	<u>\$ (2,049,119)</u>	
Fund 0020 (Mennello Museum)				
Revenues	\$ 566,550	439,460	\$ 127,090	77.6%
Expenses				
Salaries/Benefits	325,794	253,380	72,414	
Operating	240,756	156,297	84,459	
Subtotal Expenses	566,550	409,677	156,873	72.3%
Net	<u>\$ -</u>	<u>\$ 29,783</u>	<u>\$ (29,783)</u>	
Fund 0023 (After School All Stars)				
Revenues	\$ 2,817,798	1,658,953	\$ 1,158,846	58.9%
Expenses				
Salaries/Benefits	2,419,278	1,633,335	785,943	
Operating	398,520	287,879	110,641	
Subtotal Expenses	2,817,798	1,921,214	896,584	68.2%
Net	<u>\$ -</u>	<u>\$ (262,261)</u>	<u>\$ 262,261</u>	
Funds 1054 - 1055 (State Housing Initiatives Partnership Grants)				
Revenues	\$ 2,647,439	529,539	\$ 2,117,900	20.0%
Expenses				
Salaries/Benefits	233,421	138,918	94,503	
Operating	2,414,018	390,621	2,023,397	
Subtotal Expenses	2,647,439	529,539	2,117,900	20.0%
Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
Special Revenue Funds				
Fund 1070 (Transportation Impact Fee - North)				
Revenues	6,527,150	1,795,775	\$ 4,731,375	27.5%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	6,527,150	569,200	5,957,950	
Subtotal Expenses	6,527,150	569,200	5,957,950	8.7%
Net	\$ -	\$ 1,226,575	\$ (1,226,575)	
Fund 1071 (Transportation Impact Fee - Southeast)				
Revenues	\$ 15,000,204	5,495,304	\$ 9,504,900	36.6%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	15,000,204	180,670	14,819,534	
Subtotal Expenses	15,000,204	180,670	14,819,534	1.2%
Net	\$ -	\$ 5,314,635	\$ (5,314,635)	
Fund 1072 (Transportation Impact Fee - Southwest)				
Revenues	\$ 15,992,879	2,486,632	\$ 13,506,247	15.5%
Expenses				
Salaries/Benefits	-	-	-	
Operating	\$ 15,992,879	137,711	15,855,168	
Subtotal Expenses	15,992,879	137,711	15,855,168	0.9%
Net	\$ -	2,348,921	\$ (2,348,921)	
Fund 1100 (Gas Tax)				
Revenues	\$ 21,606,329	7,168,959	\$ 14,437,370	33.2%
Expenses				
Salaries/Benefits	1,101	-	1,101	
Operating	21,605,228	8,997,695	12,607,533	
Subtotal Expenses	21,606,329	8,997,695	12,608,634	41.6%
Net	\$ -	(1,828,735)	\$ 1,828,735	
Fund 1155 (Leu Gardens)				
Revenues	\$ 2,785,622	2,239,943	\$ 545,679	80.4%
Expenses				
Salaries/Benefits	1,813,315	1,248,982	564,333	
Operating	972,307	958,684	13,623	
Subtotal Expenses	2,785,622	2,207,666	577,956	79.3%
Net	\$ -	\$ 32,277	\$ (32,277)	

Budget to Actual Comparison - Non-General Fund Expenditures as of June 30, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
Special Revenue Funds, Cont'd				
Fund 1200 (Housing and Urban Development Grants)				
Revenues	\$ 12,067,936	4,908,364	\$ 7,159,572	40.7%
Expenses				
Salaries/Benefits	534,924	650,818	(115,894)	
Operating	11,533,012	3,850,459	7,682,553	
Subtotal Expenses	12,067,936	4,501,277	7,566,659	37.3%
Net	<u>\$ -</u>	<u>\$ 407,087</u>	<u>\$ (407,087)</u>	
Fund 1250 (Community Redevelopment Agency Operating)				
Revenues	\$ 26,057,394	12,949,191	\$ 13,108,203	49.7%
Expenses				
Salaries/Benefits	2,510,342	1,547,235	963,107	
Operating	23,547,052	6,473,068	17,073,984	
Subtotal Expenses	26,057,394	8,020,303	18,037,091	30.8%
Net	<u>\$ -</u>	<u>\$ 4,928,888</u>	<u>\$ (4,928,888)</u>	
Fund 1285 (GOAA Police)				
Revenues	\$ 14,759,035	9,326,269	\$ 5,432,766	63.2%
Expenses				
Salaries/Benefits	12,432,672	9,087,904	3,344,768	
Operating	2,326,363	1,707,498	618,865	
Subtotal Expenses	14,759,035	10,795,402	3,963,633	73.1%
Net	<u>\$ -</u>	<u>\$ (1,469,132)</u>	<u>\$ 1,469,132</u>	
Dependent District Funds				
Fund 4190 (Downtown Development Board)				
Revenues	\$ 6,104,428	3,697,865	\$ 2,406,563	60.6%
Expenses				
Salaries/Benefits	369,499	219,022	150,477	
Operating	* 5,734,929	3,526,456	2,208,473	
Subtotal Expenses	6,104,428	3,745,478	2,358,950	61.4%
Net	<u>\$ -</u>	<u>\$ (47,613)</u>	<u>\$ 47,613</u>	
* Tax increment payment.				

Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 75.0%	
Internal Service Funds				
Fund 5001 (Fleet Management)				
Revenues	\$ 19,373,986	14,532,968	\$ 4,841,018	75.0%
Expenses				
Salaries/Benefits	3,602,896	2,608,735	994,161	
Operating	15,771,090	12,986,047	2,785,043	
Subtotal Expenses	19,373,986	15,594,783	3,779,203	80.5%
Net	\$ -	\$ (1,061,815)	\$ 1,061,815	
Fund 5005 (Facilities Management)				
Revenues	\$ 11,347,574	15,702,591	\$ (4,355,017)	138.4%
Expenses				
Salaries/Benefits	4,033,855	2,766,038	1,267,817	
Operating	7,313,719	13,260,483	(5,946,764)	
Subtotal Expenses	11,347,574	16,026,521	(4,678,947)	141.2%
Net	\$ -	\$ (323,930)	\$ 323,930	
Fund 5010 (Health Care)				
Revenues	\$ 62,857,068	44,411,381	\$ 18,445,687	70.7%
Expenses				
Salaries/Benefits	137,628	101,585	36,043	
Operating	62,719,440	46,855,132	15,864,308	
Subtotal Expenses	62,857,068	46,956,717	15,900,351	74.7%
Net	\$ -	(2,545,336)	\$ 2,545,336	
Fund 5015 (Risk Management)				
Revenues	\$ 16,474,460	10,439,677	\$ 6,034,784	63.4%
Expenses				
Salaries/Benefits	1,539,877	1,033,995	505,882	
Operating	* 14,934,583	14,275,836	658,747	
Subtotal Expenses	16,474,460	15,309,832	1,164,628	92.9%
Net	\$ -	(4,870,155)	\$ 4,870,155	
* Full year actuarial claims liability recorded in October.				
Fund 5020 (Construction Management)				
Revenues	\$ 4,188,993	2,540,043	\$ 1,648,950	60.6%
Expenses				
Salaries/Benefits	3,393,336	2,198,330	1,195,006	
Operating	795,657	557,492	238,165	
Subtotal Expenses	4,188,993	2,755,822	1,433,171	65.8%
Net	\$ -	\$ (215,779)	\$ 215,779	

Budget to Actual Comparison - Non-General Fund Expenditures as of June 30, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 75.0%	<u>% of Budget Utilized</u>
Enterprise Funds				
Fund 4005 (Orlando Stadium Operations)				
Revenues	\$ 6,057,025	8,060,909	\$ (2,003,884)	133.1%
Expenses				
Salaries/Benefits	1,646,053	1,504,921	141,132	
Operating	4,410,972	5,412,734	(1,001,762)	
Subtotal Expenses	<u>6,057,025</u>	<u>6,917,655</u>	<u>(860,630)</u>	114.2%
Net	<u>\$ -</u>	<u>\$ 1,143,254</u>	<u>\$ (1,143,254)</u>	
Fund 4130 (Centroplex Garages)				
Revenues	\$ 3,310,180	2,725,349	\$ 584,831	82.3%
Expenses				
Salaries/Benefits	222,283	96,173	126,110	
Operating	3,087,897	1,698,871	1,389,026	
Subtotal Expenses	<u>3,310,180</u>	<u>1,795,045</u>	<u>1,515,135</u>	54.2%
Net	<u>\$ -</u>	<u>\$ 930,305</u>	<u>\$ (930,305)</u>	