

FUND STATUS

FY 2015/16

As of December 31



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

Explanation of Tables and Charts

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.

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.

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 does use prior spending patterns. As a result, there may be some Departments where this line is below \$0, even though current year expenditures are within budget.)*

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General Fund Revenues Narrative

As of December 31, 2015

Revenue Overview

The City of Orlando's General Fund revenue budget totals \$402M for FY15/16. Through December, the City brought in \$154.8M which represents 38.5% of the total. Last year at the end of the first quarter, we had collected 37.7% of revenue. Current year collections, given the seasonality of revenue, are within our expectations.

Property Taxes

Property Tax are the single largest revenue source. Through the first quarter of this fiscal year, \$92.5M in property tax revenue has been collected. This is roughly 63.3% of the total expected collection for FY15/16 and is consistent with prior years.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$9.9M are consistent with the revenues collected in the first quarter of prior years.

Fines and Forfeitures

In the first quarter of the fiscal year \$580,415 of the budgeted \$1.7M has been collected. The majority of the budget (\$1.25M out of \$1.7M) is from Red Light Camera citations and may bear monitoring as the cameras have their desired effect.

Franchise Fees

The amount collected to date is about \$8.3M which is 26.7% of the annual budget. This is consistent with prior years.

Intergovernmental Revenue

Intergovernmental Revenue is the second largest revenue source and includes dividends paid to the City from OUC, from grant revenues and State Revenue Sharing. The \$16.9M collected represents 24.4% of the revenue budget and is consistent with prior years.

Licenses and Permits

The Local Business Tax collections are slightly below expectations but Permits are exceeding expectations. Overall, Licenses and Permits revenue is consistent with prior years' collections.

Sales and Use Taxes

For this revenue group, 18.7% of \$56M has been collected through October. 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. Given these facts, the year-to-date revenue is not cause for concern but is something we continue to monitor.

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2015

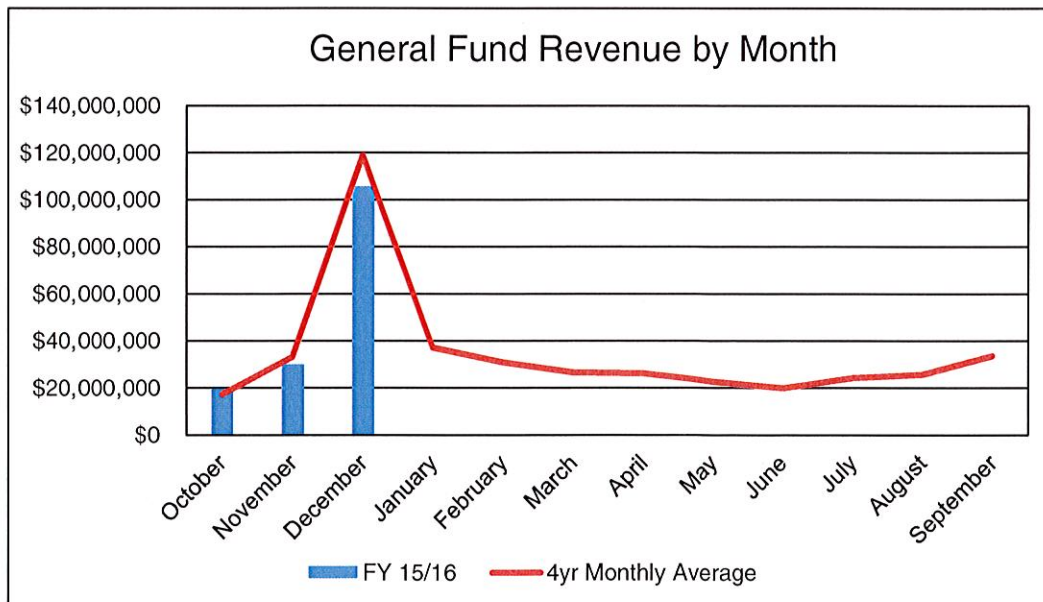
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 25.00%	FY14/15 % of Budget
Operating Revenues					
Property Taxes (1)					
Real And Personal Property	146,137,113	92,504,219	53,632,894	63.30%	69.79%
Property Taxes	<u>146,137,113</u>	<u>92,504,219</u>	<u>53,632,894</u>	<u>63.30%</u>	<u>69.79%</u>
Charges for Services					
User Charges and Fees	35,074,445	8,402,195	26,672,250	23.96%	22.31%
Fire Related Fees	1,036,893	298,483	738,410	28.79%	25.33%
Police Related Fees	2,128,238	712,944	1,415,294	33.50%	30.68%
Recreation and Culture Fees	2,479,460	514,472	1,964,988	20.75%	22.23%
Charges for Services	<u>40,719,036</u>	<u>9,928,093</u>	<u>30,790,943</u>	<u>24.38%</u>	<u>22.88%</u>
Fines and Forfeitures					
Traffic Related Fines (2)	450,000	72,126	377,874	16.03%	17.96%
Red Light Citations	1,250,000	508,288	741,712	40.66%	20.73%
Fines and Forfeitures	<u>1,700,000</u>	<u>580,415</u>	<u>1,119,585</u>	<u>34.14%</u>	<u>19.97%</u>
Franchise Fees					
Franchise Fees	30,900,000	8,262,736	22,637,264	26.74%	25.34%
Franchise Fees	<u>30,900,000</u>	<u>8,262,736</u>	<u>22,637,264</u>	<u>26.74%</u>	<u>25.34%</u>
Intergovernmental Revenue					
Local Revenues	250,000	-	250,000	0.00%	0.00%
OUC Dividend (3)	55,700,000	13,929,851	41,770,149	25.01%	24.99%
Grant Revenue (4)	1,070,379	37,790	1,032,589	3.53%	0.91%
Jurisdictional Memorandums and Agreements	7,000	21,227	(14,227)	303.24%	19.28%
State Revenue Sharing	12,190,000	2,923,698	9,266,302	23.98%	21.63%
Intergovernmental Revenue	<u>69,217,379</u>	<u>16,912,565</u>	<u>52,304,814</u>	<u>24.43%</u>	<u>23.88%</u>
Licenses and Permits					
Local Business Taxes	8,215,000	1,106,890	7,108,110	13.47%	13.76%
Permits	3,970,000	1,336,777	2,633,223	33.67%	33.83%
Licenses and Permits	<u>12,185,000</u>	<u>2,443,667</u>	<u>9,741,333</u>	<u>20.05%</u>	<u>20.20%</u>
Sales and Use Taxes					
Communication Services Tax	13,300,000	1,300,660	11,999,340	9.78%	8.65%
Insurance Premium Taxes (5)	4,337,840	-	4,337,840	0.00%	0.00%
State Sales Tax	38,400,000	9,186,662	29,213,338	23.92%	23.33%
Sales and Use Taxes	<u>56,037,840</u>	<u>10,487,322</u>	<u>45,550,518</u>	<u>18.71%</u>	<u>17.75%</u>
Operating Revenues Total	<u>356,896,368</u>	<u>141,119,017</u>	<u>215,777,351</u>	<u>39.54%</u>	<u>40.22%</u>

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2015

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b =	<u>% of Budget</u> 25.00%	<u>FY14/15 % of Budget</u>
Other Revenues					
Debt Proceeds	4,244,653	4,244,653	-	100.00%	0.00%
Interest	966,768	(5,138)	971,906	-0.53%	0.22%
Other Miscellaneous Revenues	7,358,490	1,315,035	6,043,455	17.87%	5.71%
Special Assessments	10,000	17,026	(7,026)	170.26%	104.55%
Other Revenues	<u>12,579,911</u>	<u>5,571,576</u>	<u>7,008,335</u>	<u>44.29%</u>	<u>2.66%</u>
Non-Operating Revenues Total	<u>12,579,911</u>	<u>5,571,576</u>	<u>7,008,335</u>	<u>44.29%</u>	<u>2.66%</u>
Transfers In (6)	32,564,323	8,140,422	24,423,901	25.00%	24.06%
Total Revenues	<u>402,040,602</u>	<u>154,831,015</u>	<u>247,209,587</u>	<u>38.51%</u>	<u>37.66%</u>

- 1) Collection begins in November.
- 2) Revenue recorded one month in arrears.
- 3) \$83.9M to be received from OUC between Franchise Fees & Dividend. Budgeted amounts reflect the split provided by OUC.
- 4) Grants received on a reimbursement basis.
- 5) Insurance Premium Taxes are collected in September.
- 6) Transfers done quarterly.



General Fund Expenditures Narrative

As of December 31, 2015

Expenditures Overview

The City of Orlando's Expenditure budget totals \$402M for FY15/16. Through December, the City has spent \$112.5M which represents 27.98% of the total. The highest cost to any municipality is personnel costs (\$269M, roughly 67% of total expenditure budget). Evidence of this is seen in the December actuals when there were three pay periods rather than the two pay periods in most months. To date, across the board spending is consistent with spending in previous years.

Office of Business & Financial Services (OBFS)

OBFS is comprised of several different divisions which include Procurement, Treasury, Accounting, Real Estate, Technology Management and others that are responsible for protecting the assets and managing the financial affairs of the City. Through the first quarter of this fiscal year, \$6.7M has been spent. This is 25.08% of the total expected expenditure for FY15/16 and is consistent with prior years.

Economic Development (EDV)

EDV is responsible for stimulation and guidance of a balanced economy for Orlando's citizens. Through permitting and code enforcement, EDV generates a substantial amount of revenue to offset expenditures. The year-to-date expenditures of \$4.4M actuals are 23.35% of the budget and are consistent with the expenditures in the first quarter of prior years.

Executive Offices (EXO)

Including both the City Council and the Mayor's Office, EXO leads the City in delivering public services in a knowledgeable, responsive, and financially responsible manner. EXO also includes Human Resources, the City Attorney, the City Clerk and other functions. Spending in the first quarter n EXO is in support of a variety of community organizations. In the first quarter of the fiscal year \$5.5M of the budgeted \$16.4M has been spent. This is consistent with prior year's expenditures.

Families, Parks, and Recreation (FPR)

FPR's mission is to support neighborhoods through the maintenance of parks, recreation facilities, and innovative children's programs. 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 about \$7.1M which is 23.40% of the annual budget. This is consistent with prior years.

Fire Department (OFD)

The Fire Department is responsible for protecting lives and property through fire prevention activities, responding to a variety of emergencies with specialized personnel and equipment and emergency medical transport. OFD has the second largest expenditure budget in the entire city. Of the \$95.9M budget, \$22.8M has been spent through the first quarter of this year. This represents 23.83% of the total and this is consistent with prior year's spending.

Housing & Community Development (HSG)

HSG is tasked with maintaining sustainable, livable, and safe communities for the benefit of the entire community. The department's General Fund expenditure budget is a modest \$505,979. So far, \$53,631 has been spent (10.60%), which is about 7% lower than previous year-to-date's spending.

Police Department (OPD)

Charged with the demanding task of keeping the City safe from crime, the Police Department has the largest General Fund budget of \$131.3M. Through the first quarter of the fiscal year, 24.44% of the budget has been spent. This is in line with spending in previous years.

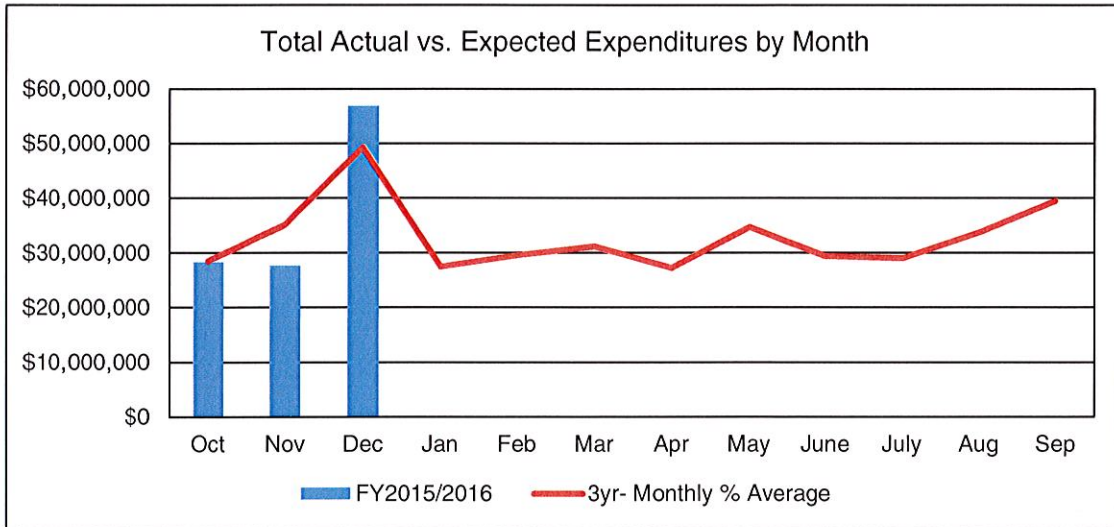
Public Works (PWK)

PWK is responsible for maintaining streets and sidewalks, street trees, and lake and storm drainage facilities, along with many other capital responsibilities throughout the City. Through the first quarter of this fiscal year, PWK has spent 19.44% of its \$21.1M budget.

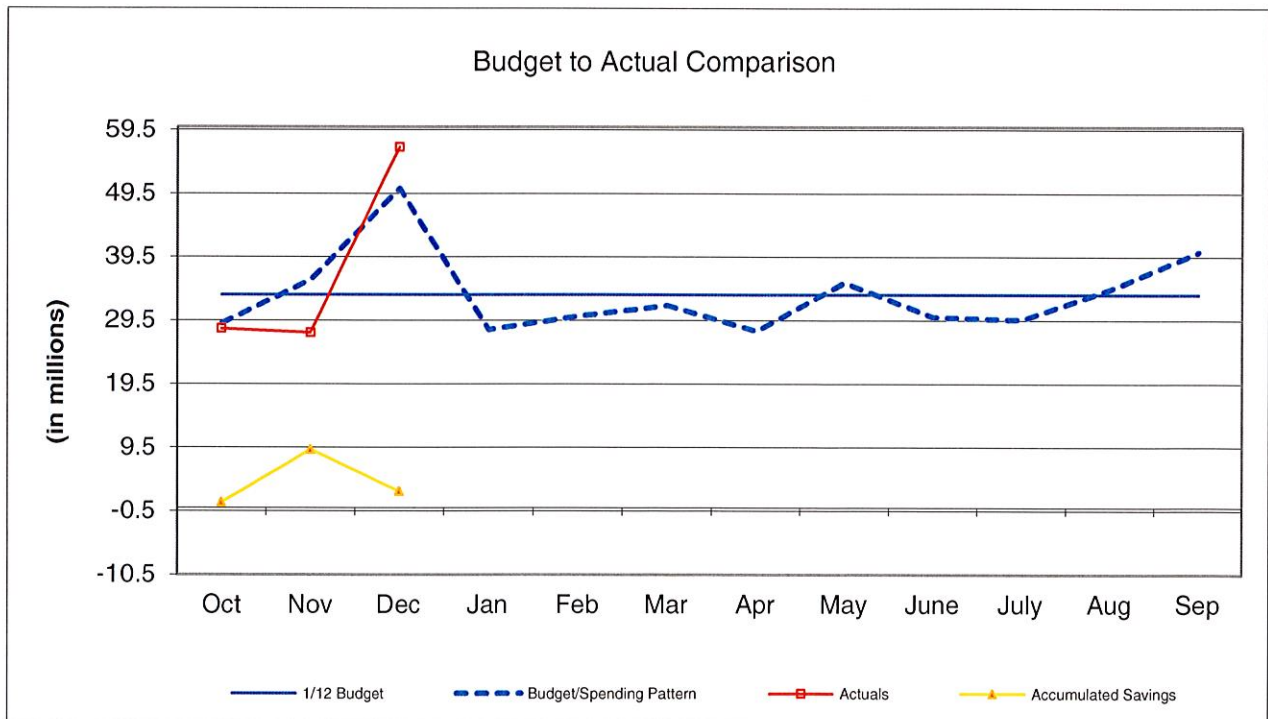
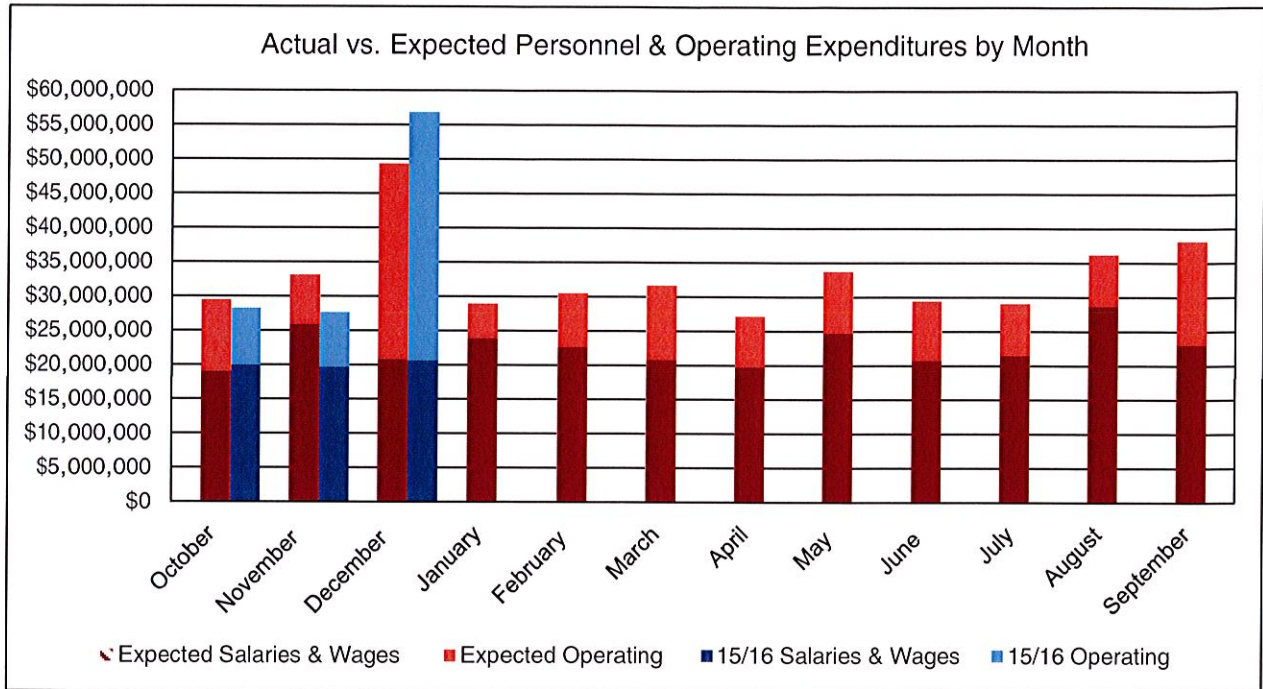
General Fund

Budget Status as of December 31, 2015

Current Approved Budget		\$ 402,040,602
Expenses:		
Year to Date (Prior Months)	\$ 55,713,512	13.86%
Current Month	<u>56,764,444</u>	14.12%
 Total Expenses to Date (Target = 25.0%)		 112,477,956 27.98%
Unexpended Balance		<u><u>\$ 289,562,646</u></u> 72.02%



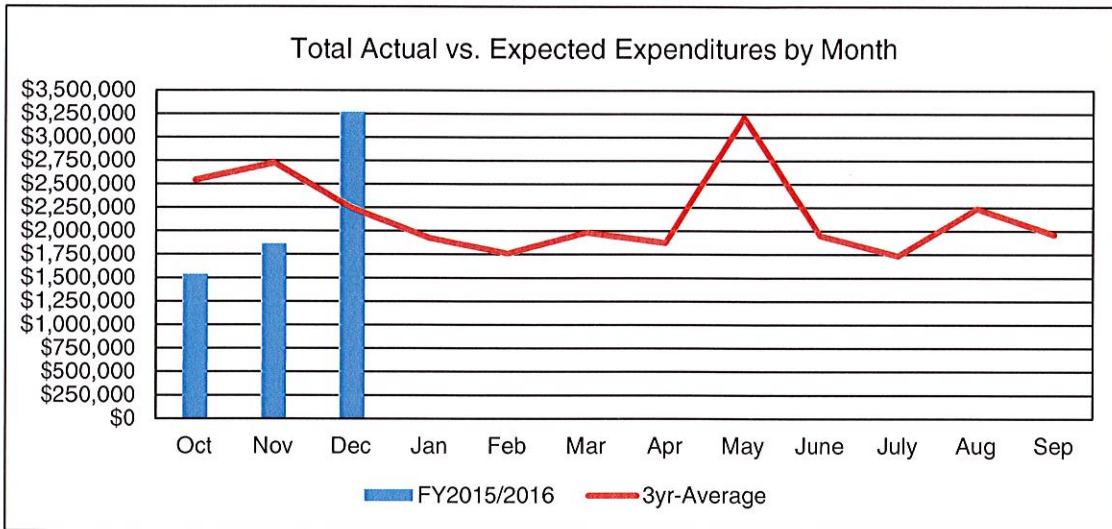
General Fund



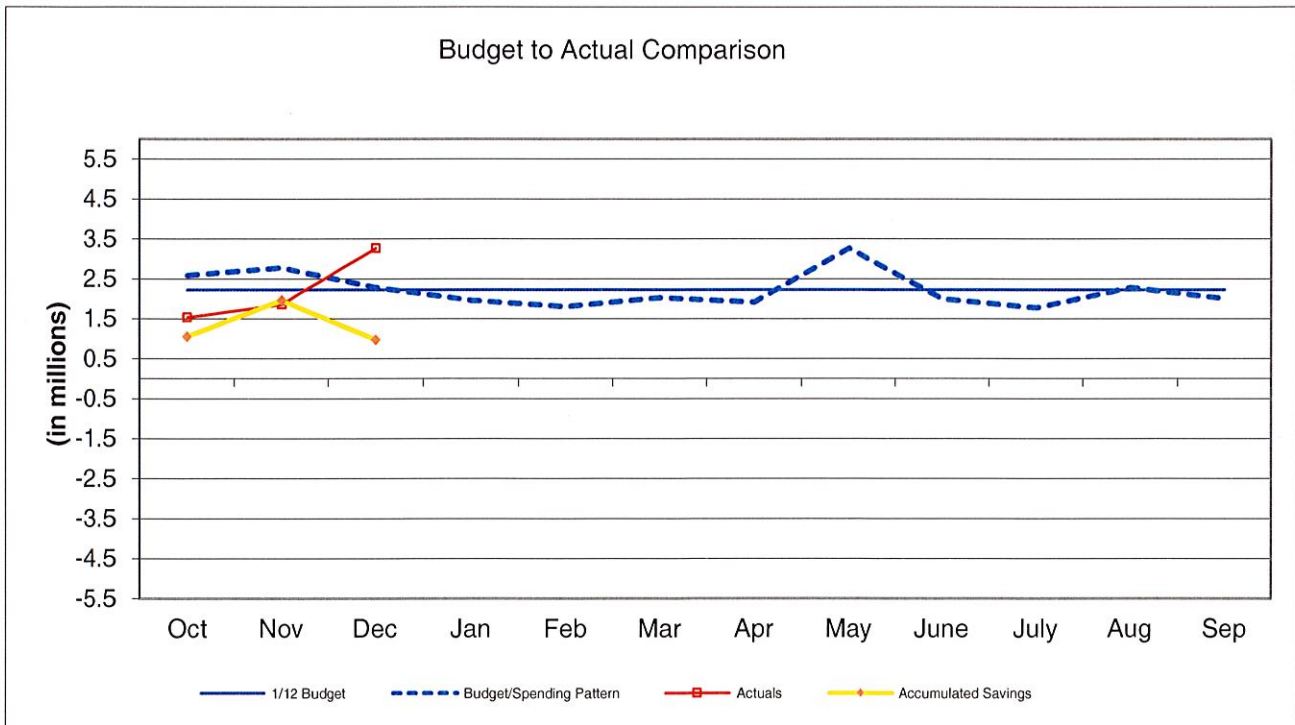
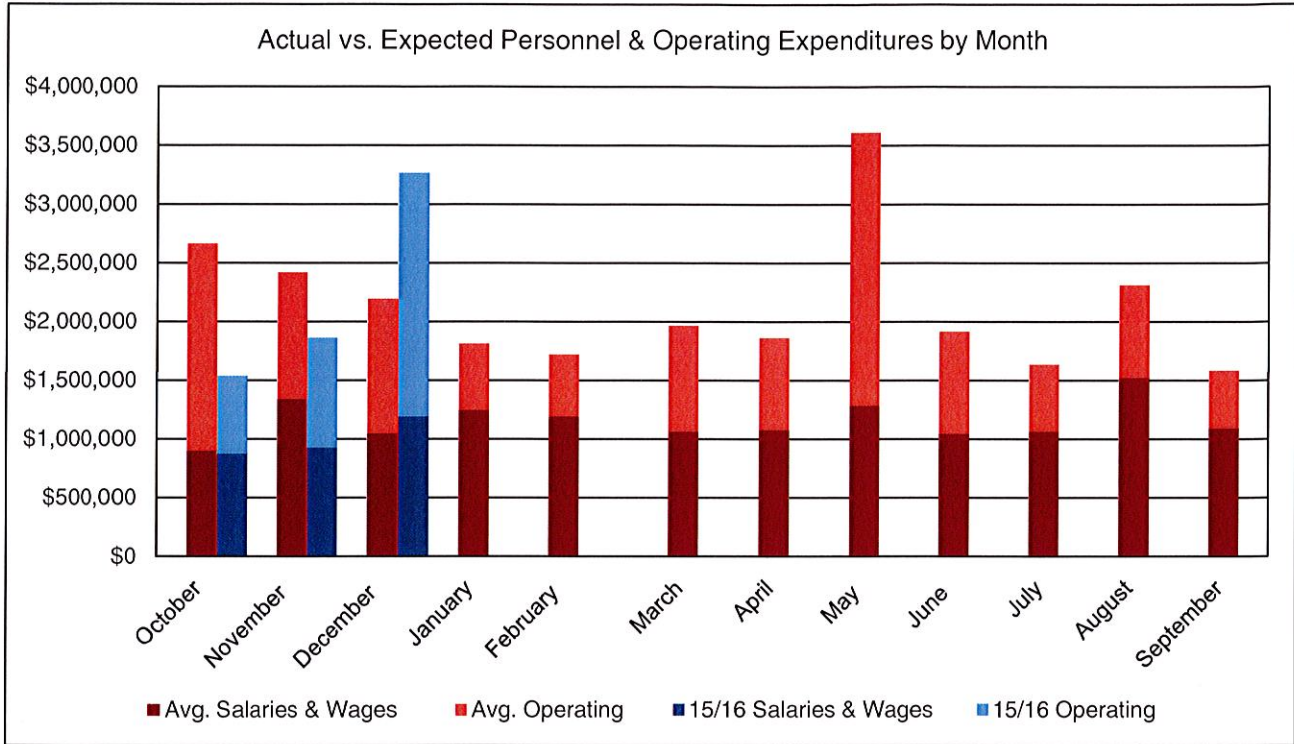
Business and Financial Services

Budget Status as of December 31, 2015

Current Approved Budget			\$ 26,533,432	
Expenses:				
Year to Date (Prior Months)	\$	3,390,647	12.78%	
Current Month		<u>3,262,863</u>	12.31%	
Total Expenses to Date (Target = 25.00%)			6,653,510	25.08%
Unexpended Balance			<u>\$ 19,879,922</u>	74.92%



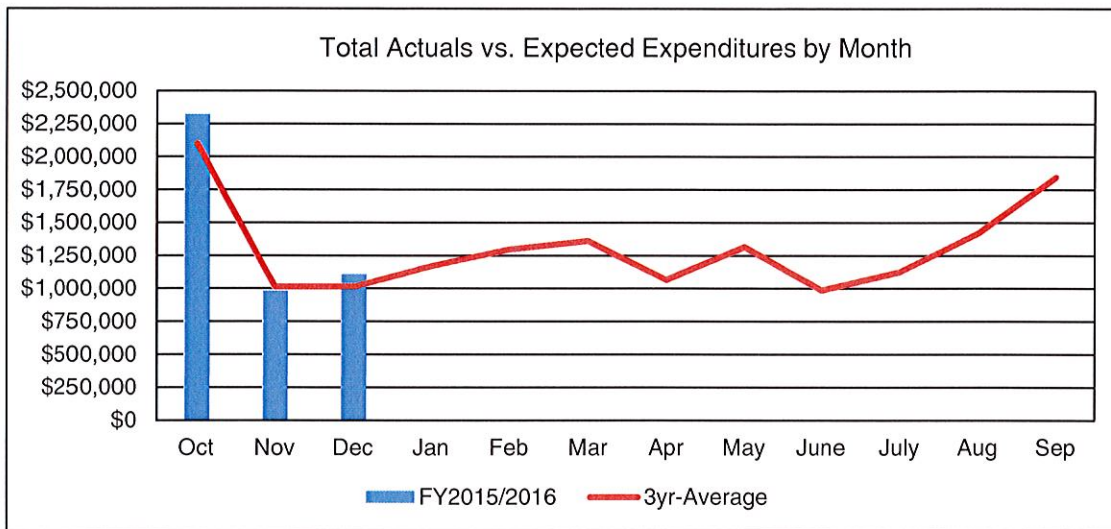
Business and Financial Services



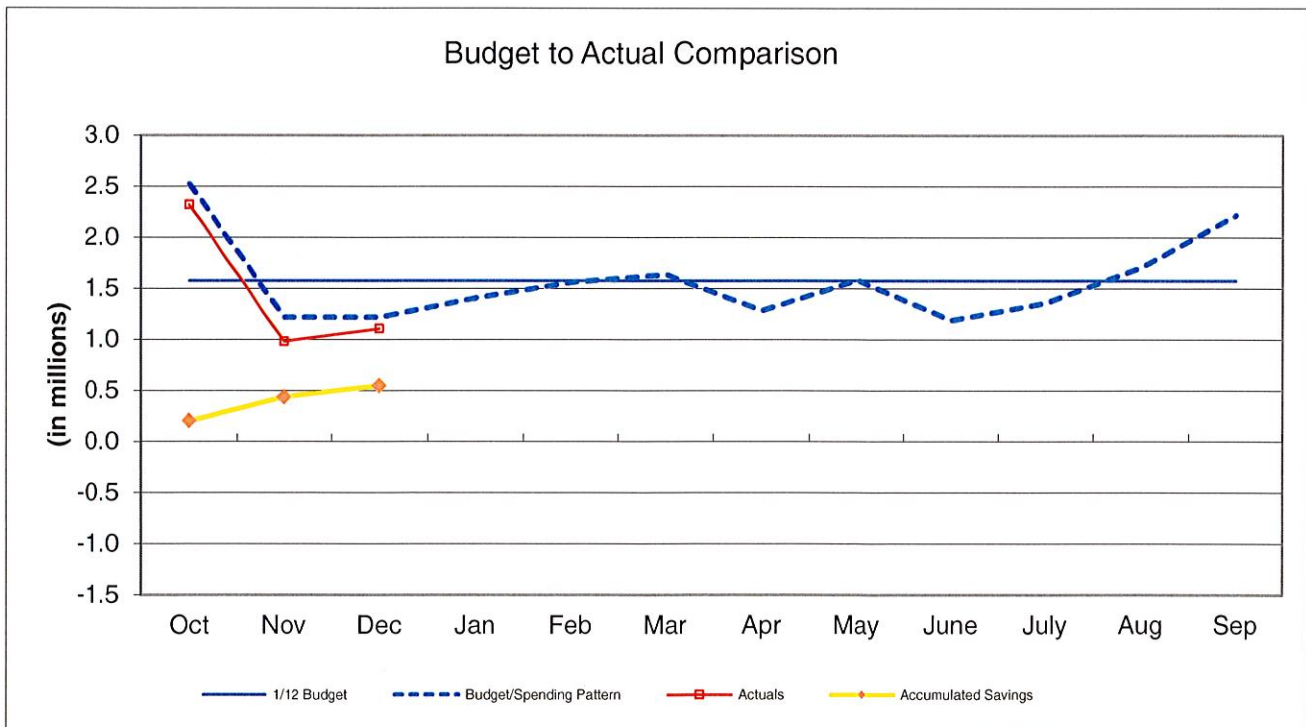
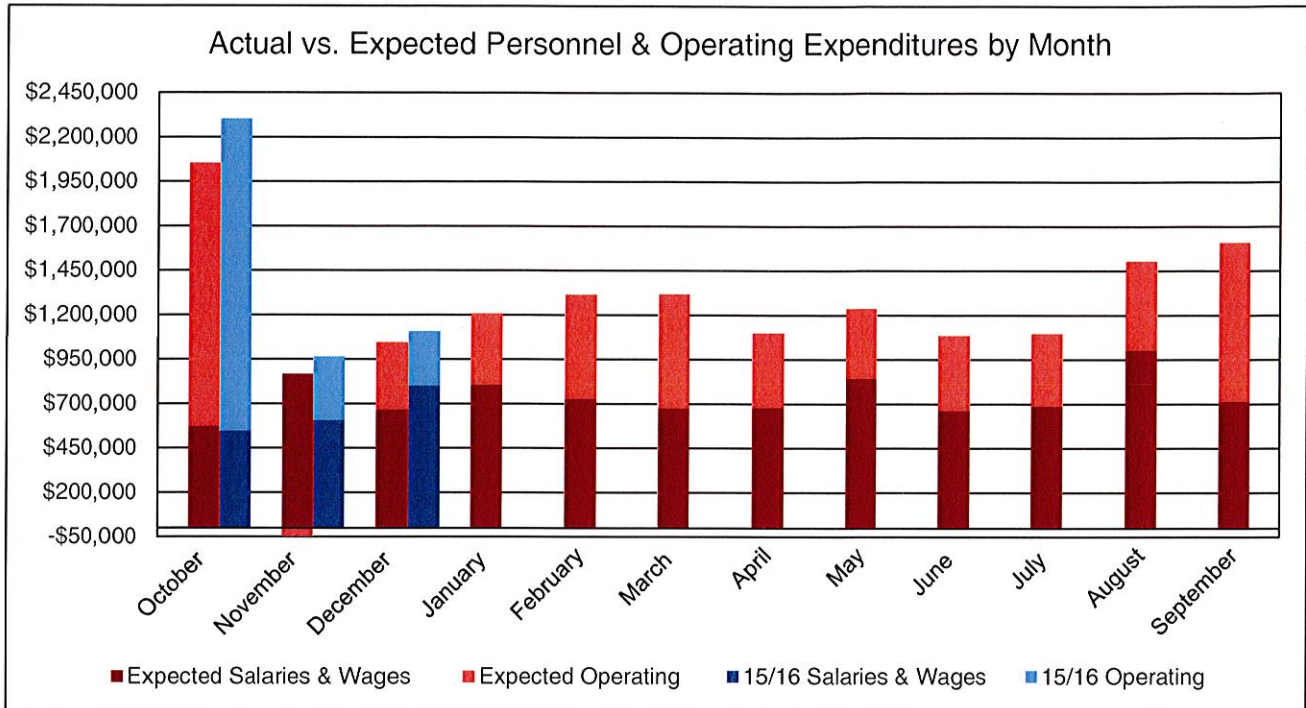
Economic Development

Budget Status as of December 31, 2015

Current Approved Budget			\$ 18,839,482
Expenses:			
Year to Date (Prior Months)	\$	3,295,250	17.49%
Current Month		<u>1,103,938</u>	5.85%
Total Expenses to Date (Target = 25.00%)			4,399,187 23.35%
Unexpended Balance			<u>\$ 14,440,295</u> 76.65%



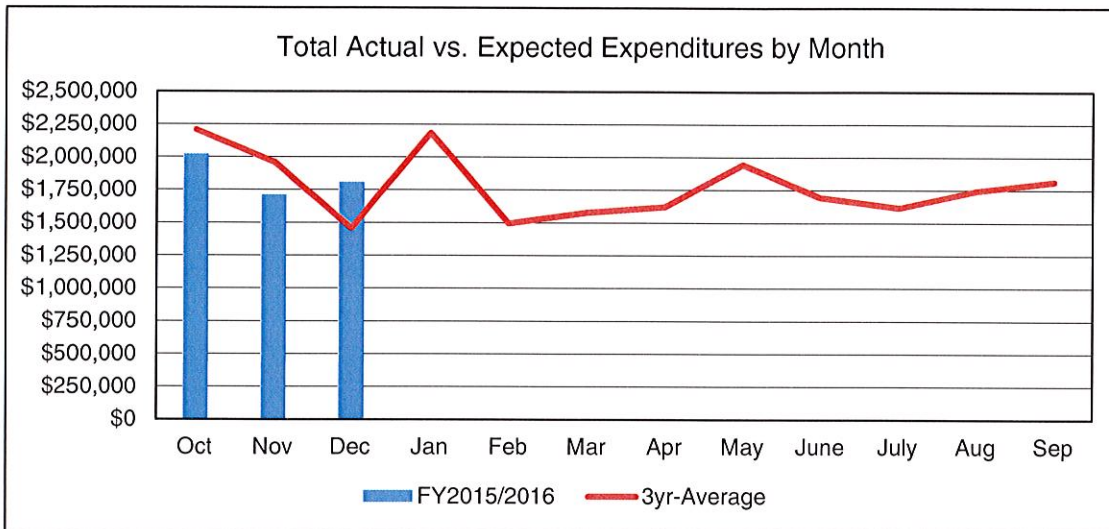
Economic Development



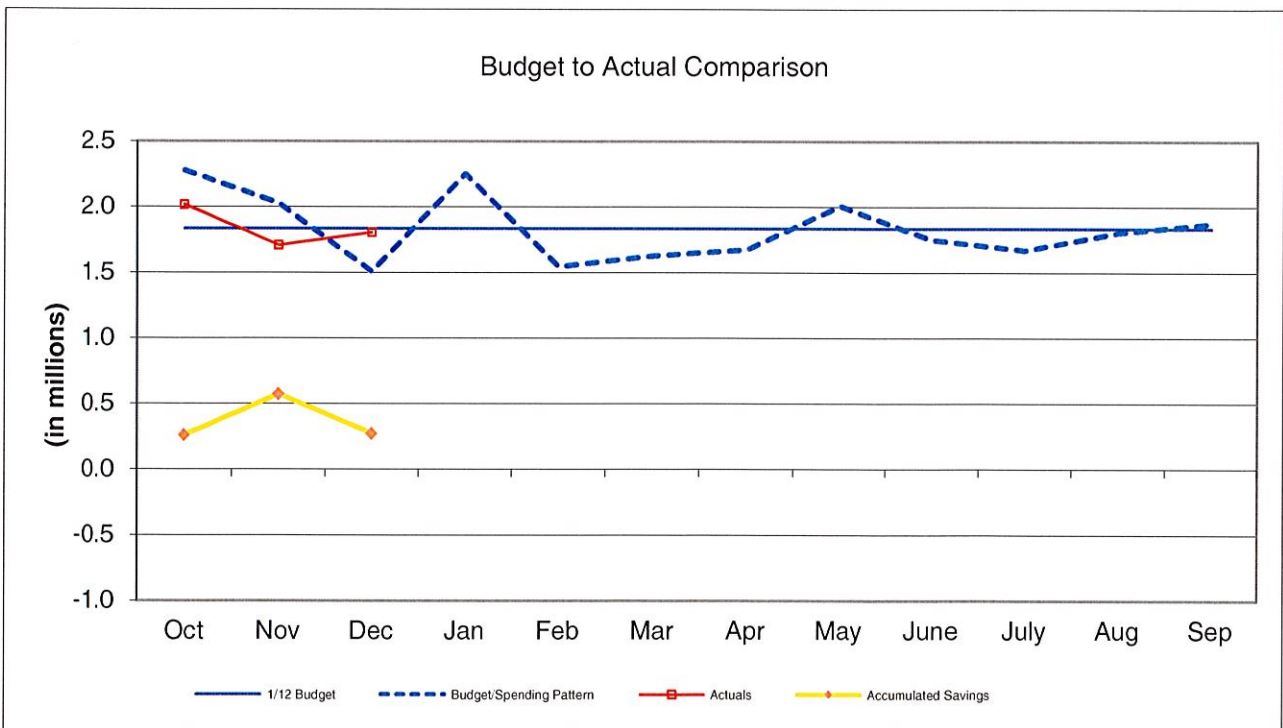
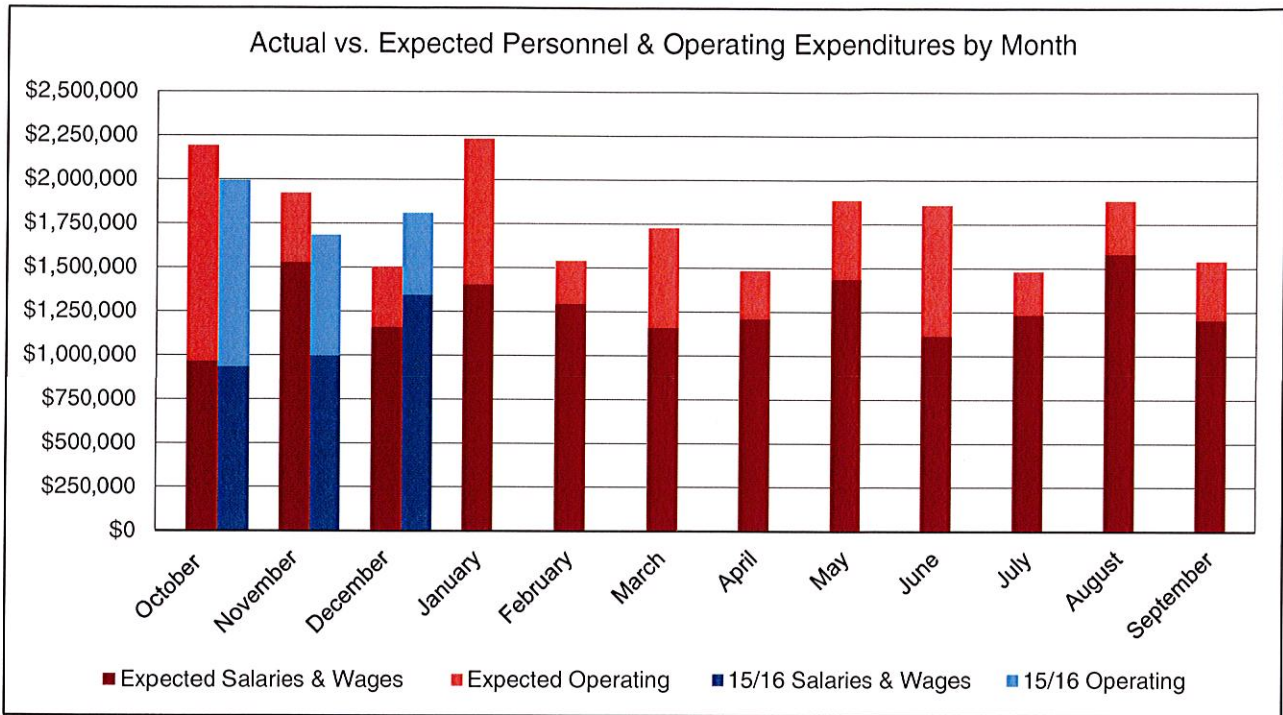
Executive Offices

Budget Status as of December 31, 2015

Current Approved Budget		\$ 21,962,890
Expenses:		
Year to Date (Prior Months)	\$ 3,724,011	16.96%
Current Month	<u>1,805,293</u>	8.23%
Total Expenses to Date (Target=25.00%)		5,529,304 25.18%
Unexpended Balance		<u>\$ 16,433,586</u> 74.82%



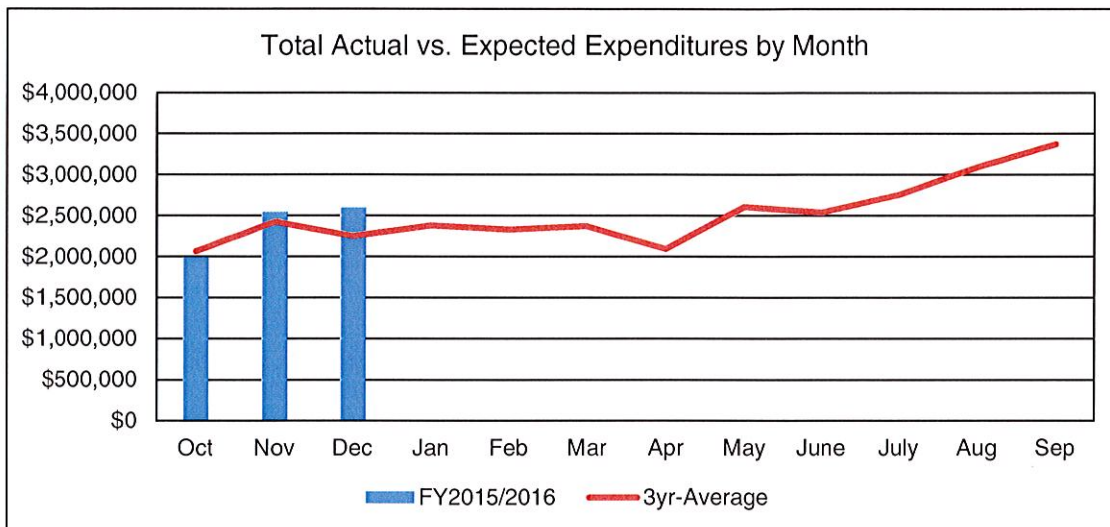
Executive Offices



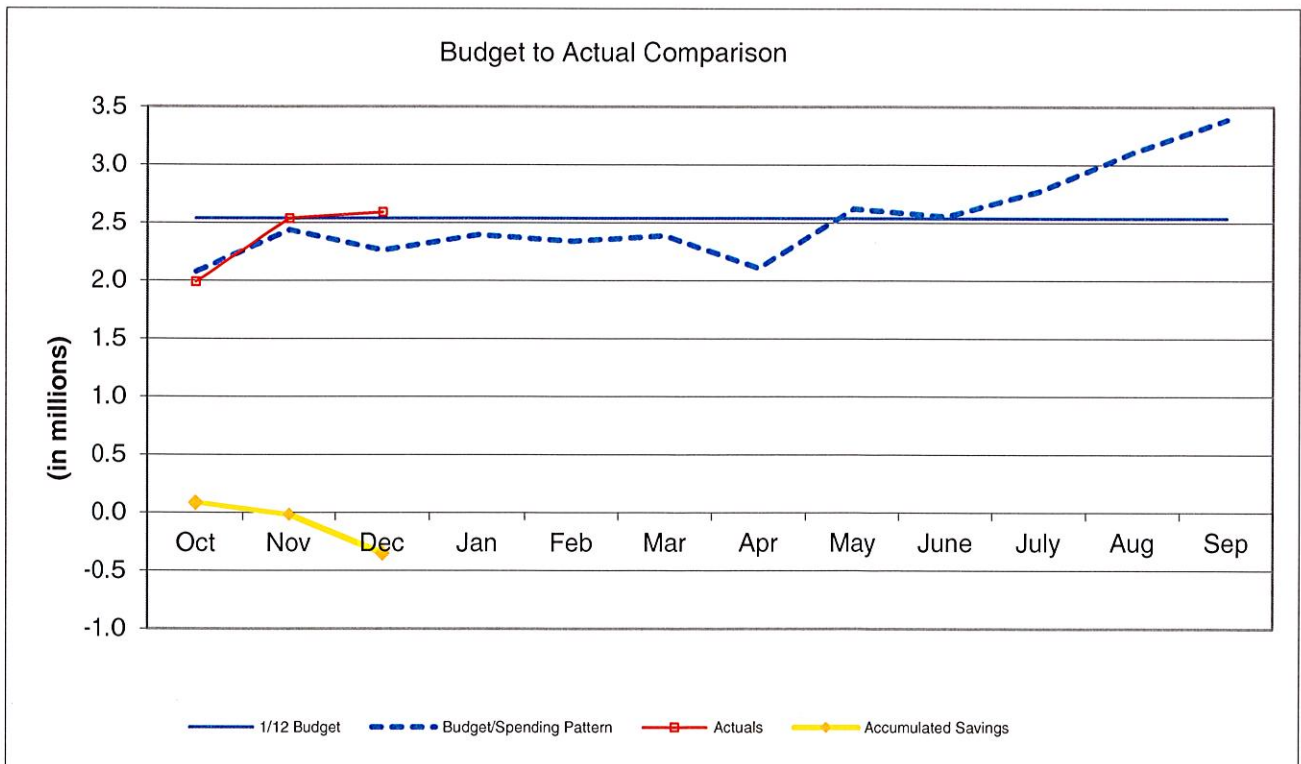
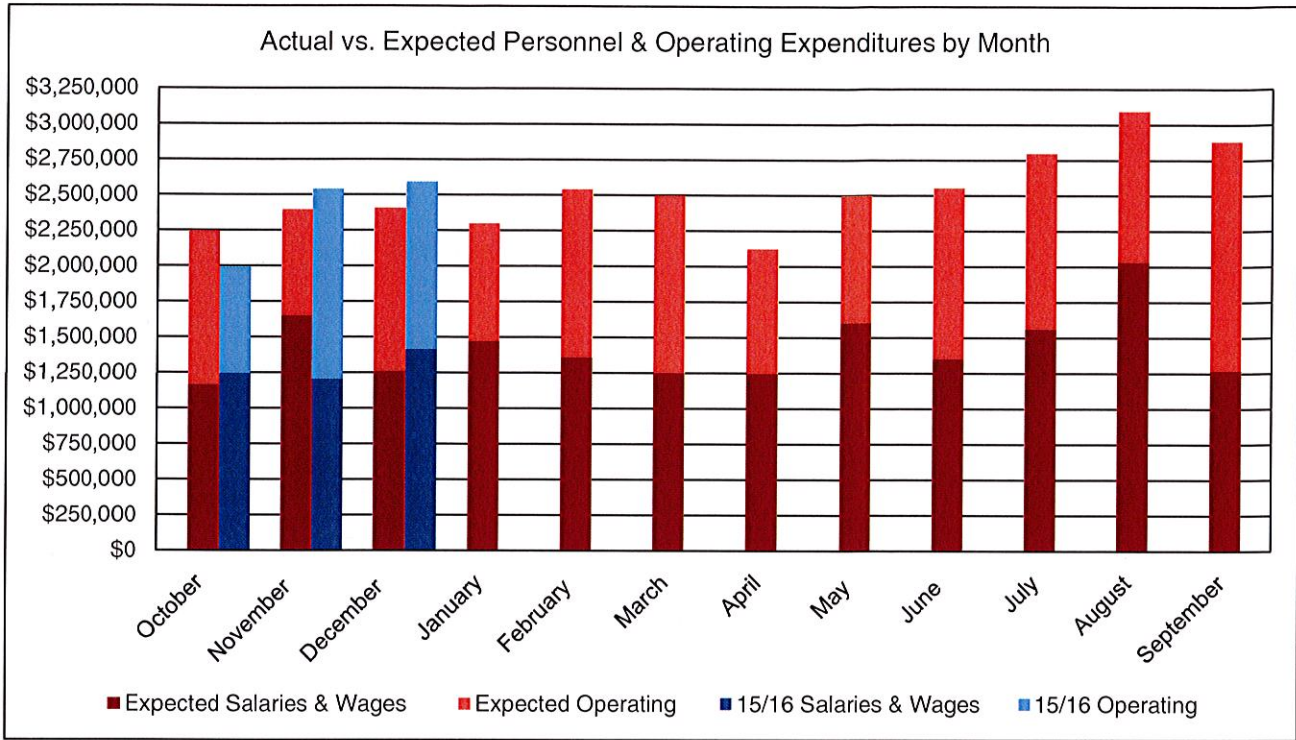
Families, Parks and Recreation Department

Budget Status as of December 31, 2015

Current Approved Budget	\$	30,409,627
Expenses:		
Year to Date (Prior Months)	\$	4,526,479 14.89%
Current Month		<u>2,590,139</u> 8.52%
Total Expenses to Date (Target = 25.00%)		7,116,618 23.40%
Unexpended Balance	\$	<u>23,293,009</u> 76.60%



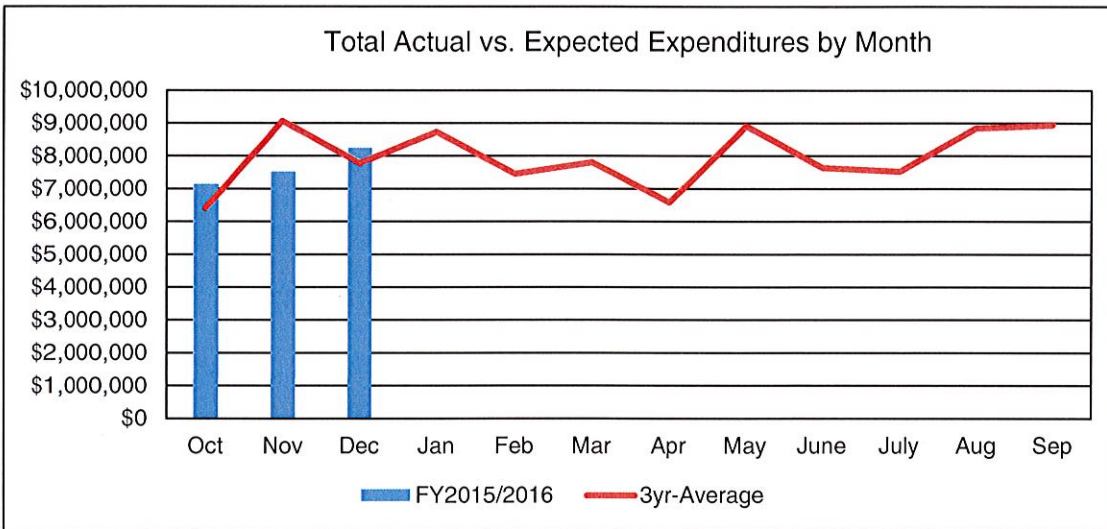
Families, Parks and Recreation Department



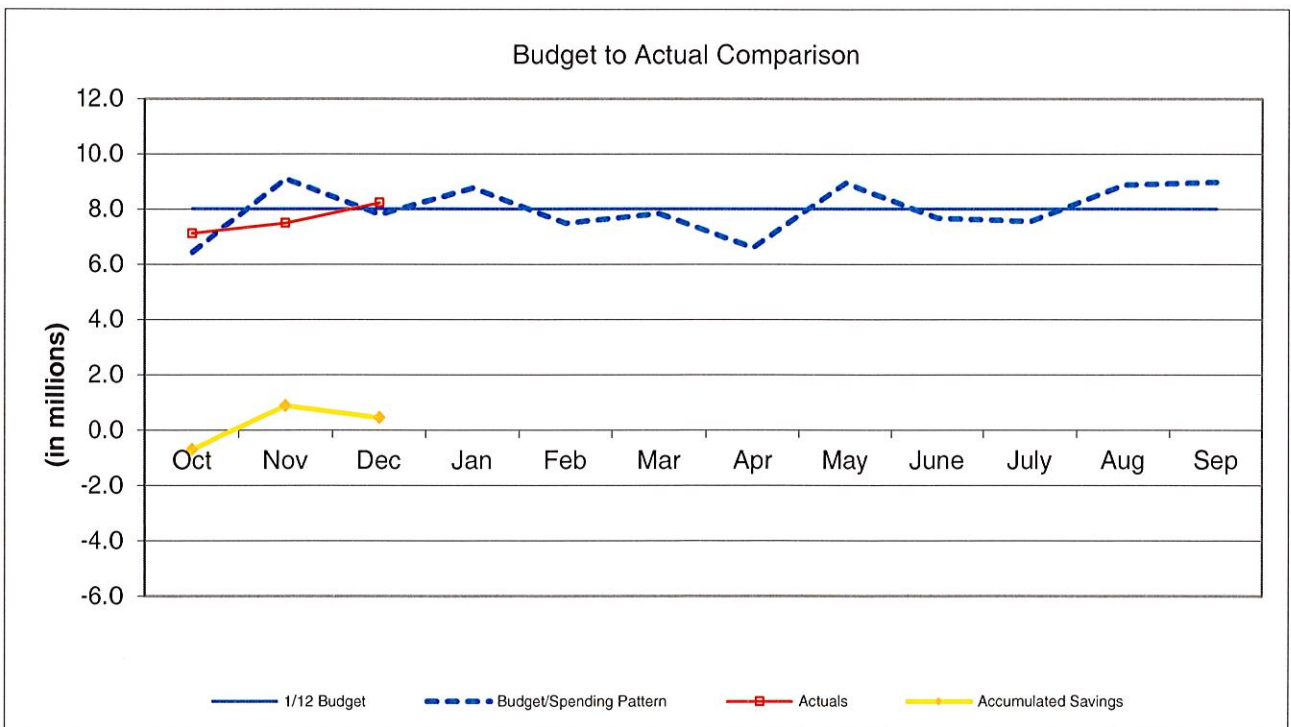
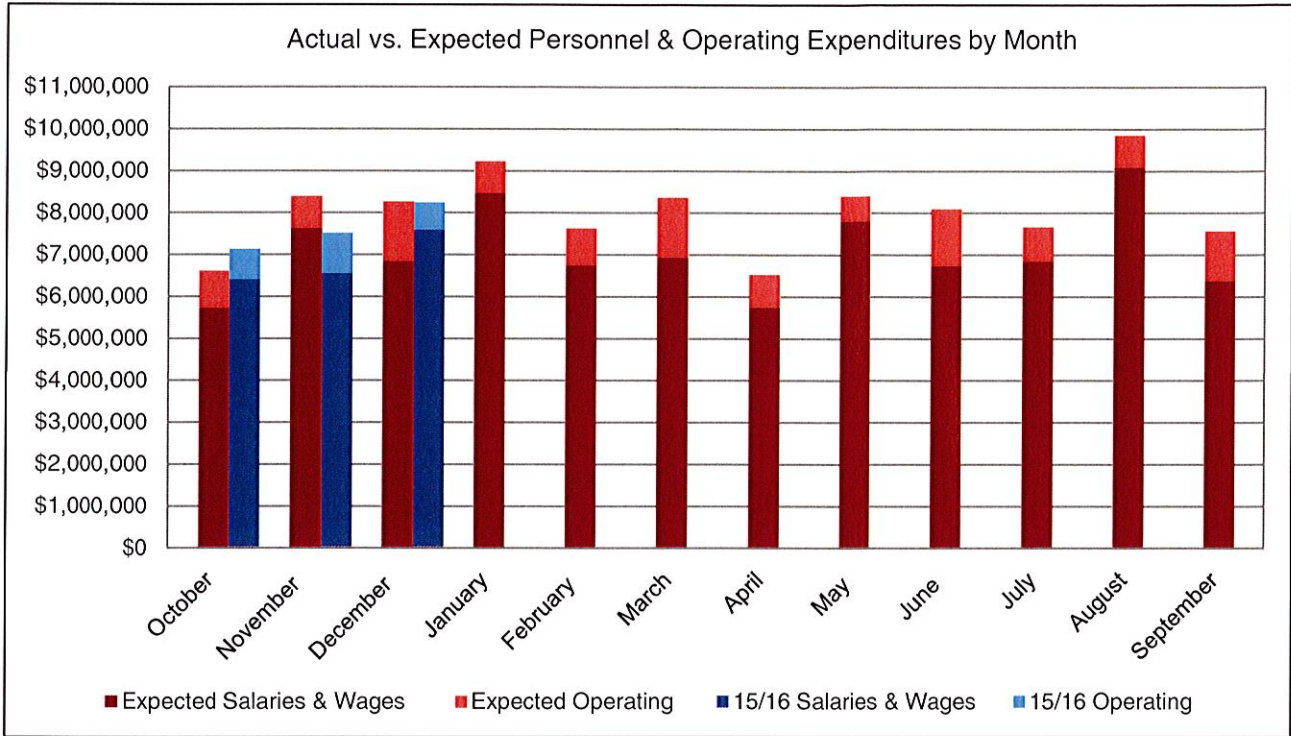
Fire Department

Budget Status as of December 31, 2015

Current Approved Budget		\$ 95,936,028
Expenses:		
Year to Date (Prior Months)	\$ 14,631,627	15.25%
Current Month	8,231,552	8.58%
 Total Expenses to Date (Target = 25.00%)		 22,863,179 23.83%
 Unexpended Balance		 <u>\$ 73,072,849</u> 76.17%



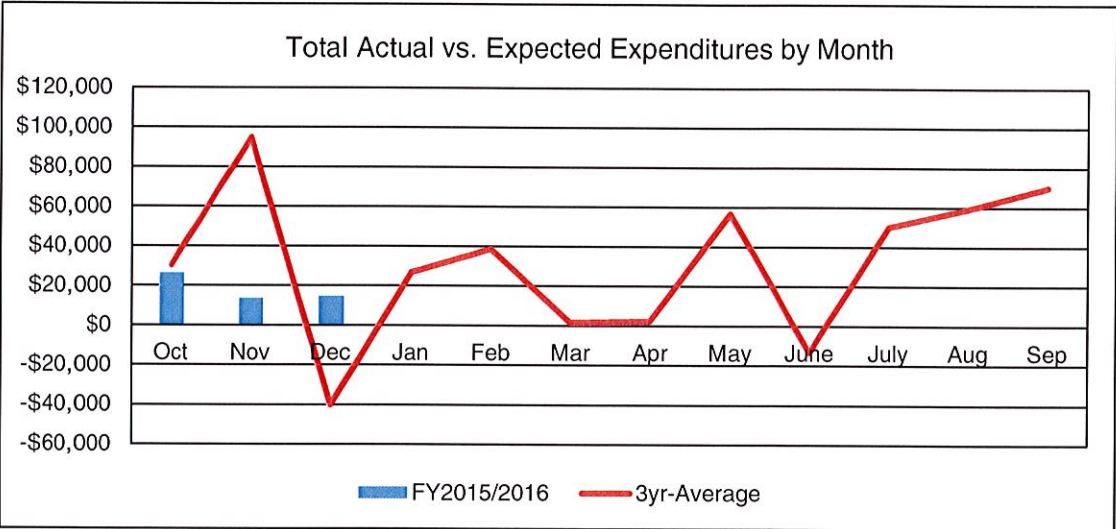
Fire Department



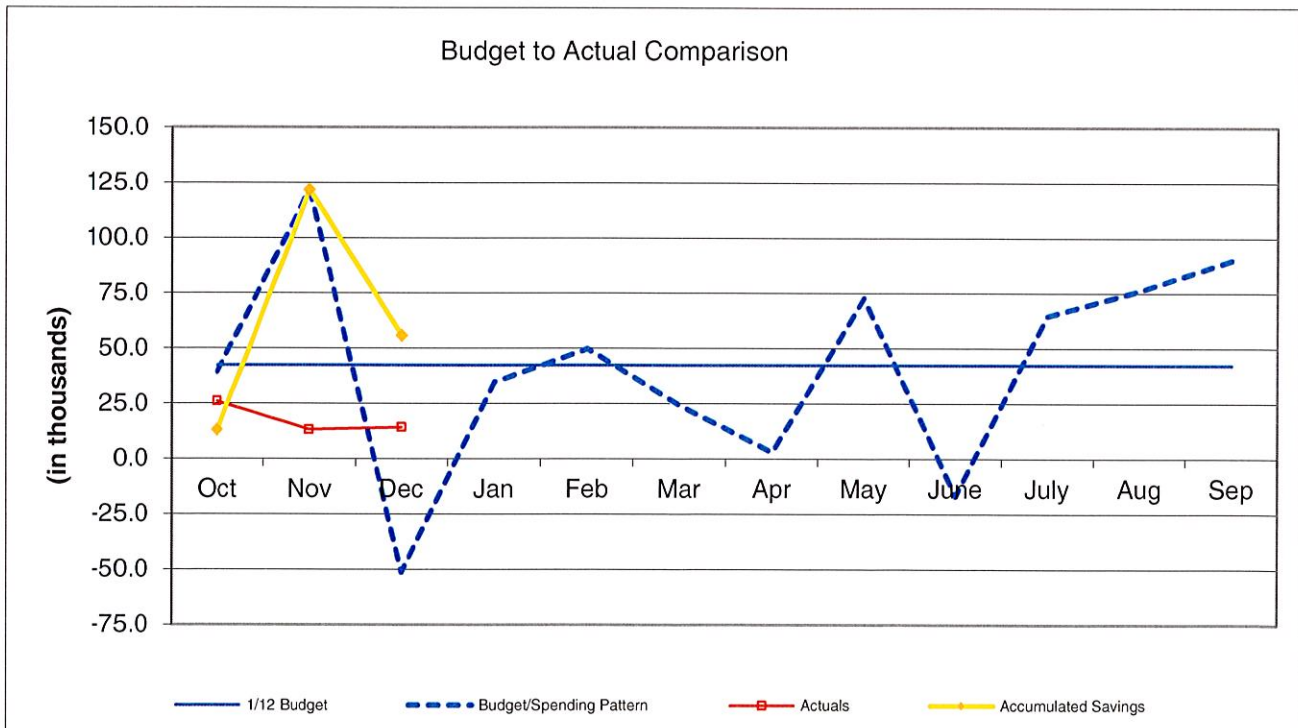
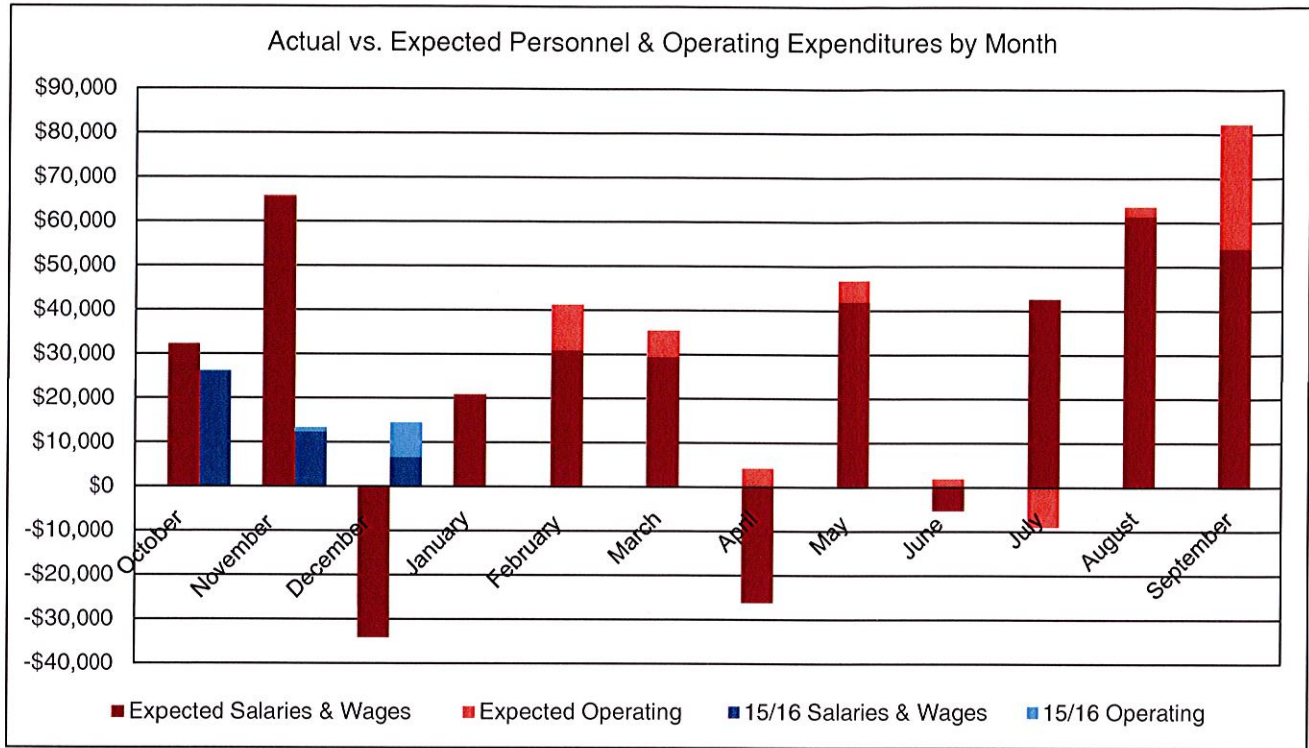
Housing & Community Development

Budget Status as of December 31, 2015

Current Approved Budget		\$	505,979	
Expenses:				
Year to Date (Prior Months)	\$	39,279	7.76%	
Current Month		<u>14,353</u>	2.85%	
Total Expenses to Date (Target = 25.00%)			53,631	10.60%
Unexpended Balance			<u>\$ 452,348</u>	89.40%



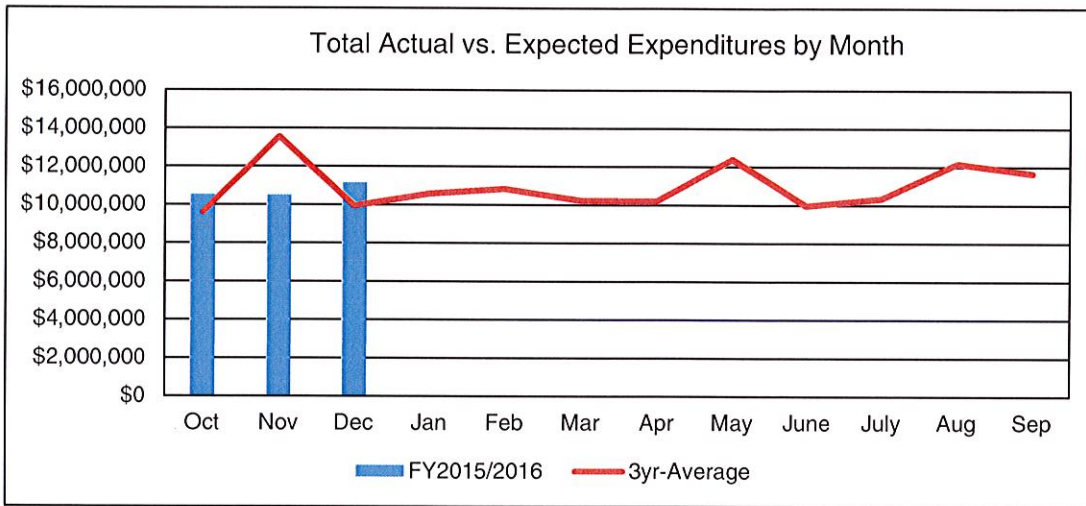
Housing & Community Development



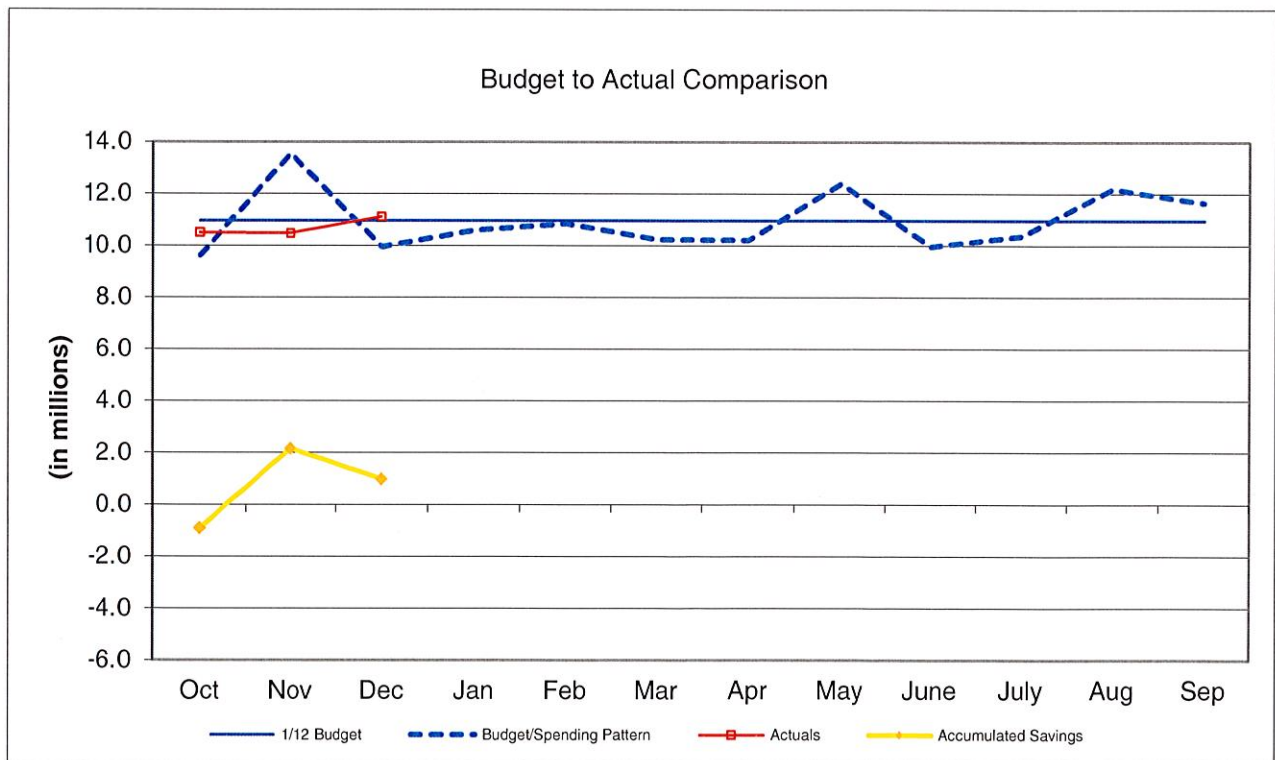
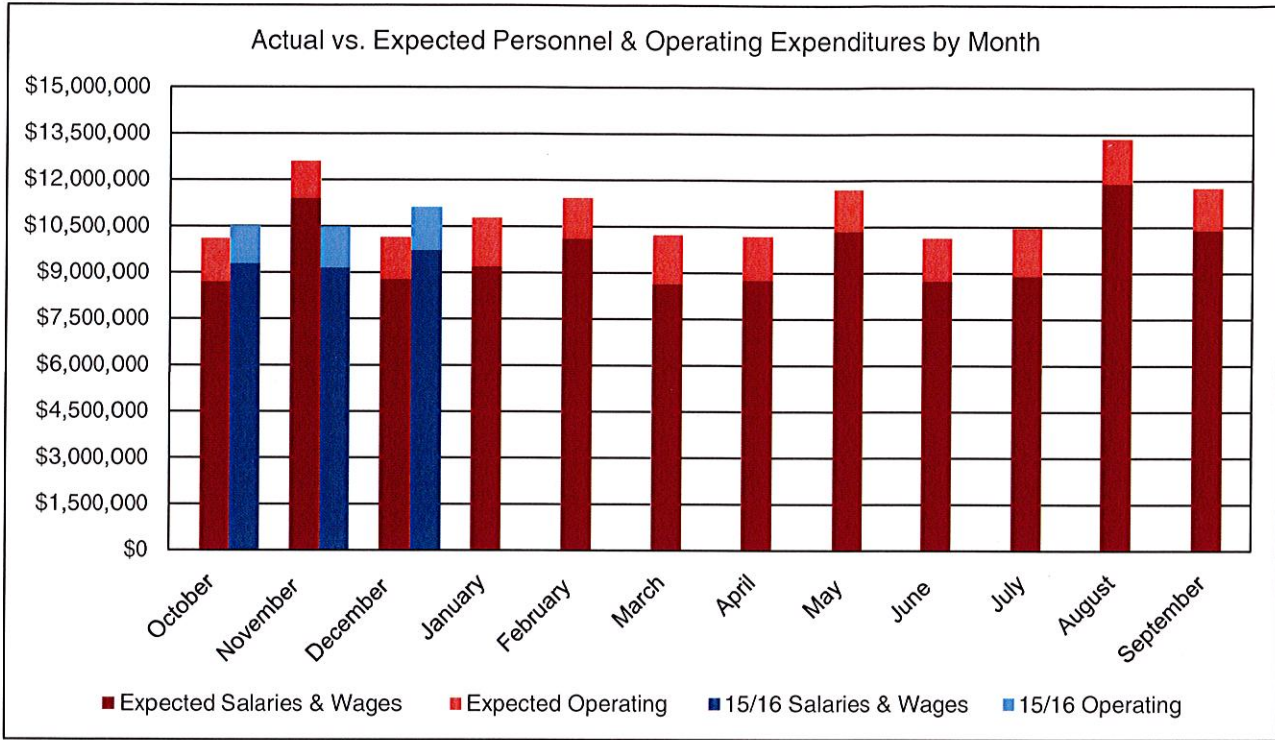
Police Department

Budget Status as of December 31, 2015

Current Approved Budget	\$	131,328,604
Expenses:		
Year to Date (Prior Months)	\$	20,976,112 15.97%
Current Month	<u> </u>	<u>11,112,244 8.46%</u>
 Total Expenses to Date (Target = 25.00%)		 32,088,356 24.43%
 Unexpended Balance	 <u>\$</u>	 <u>99,240,248 75.57%</u>



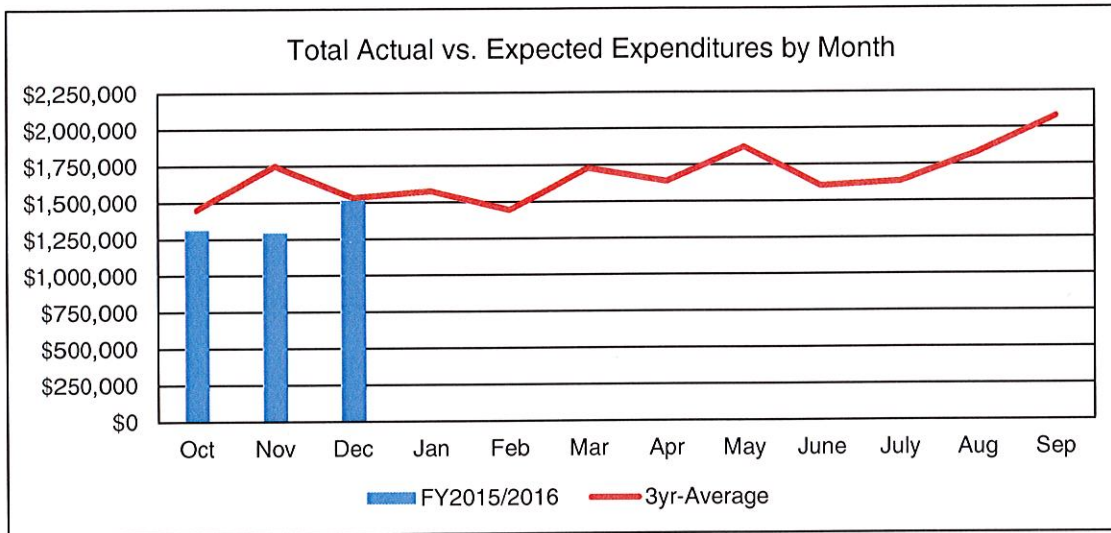
Police Department



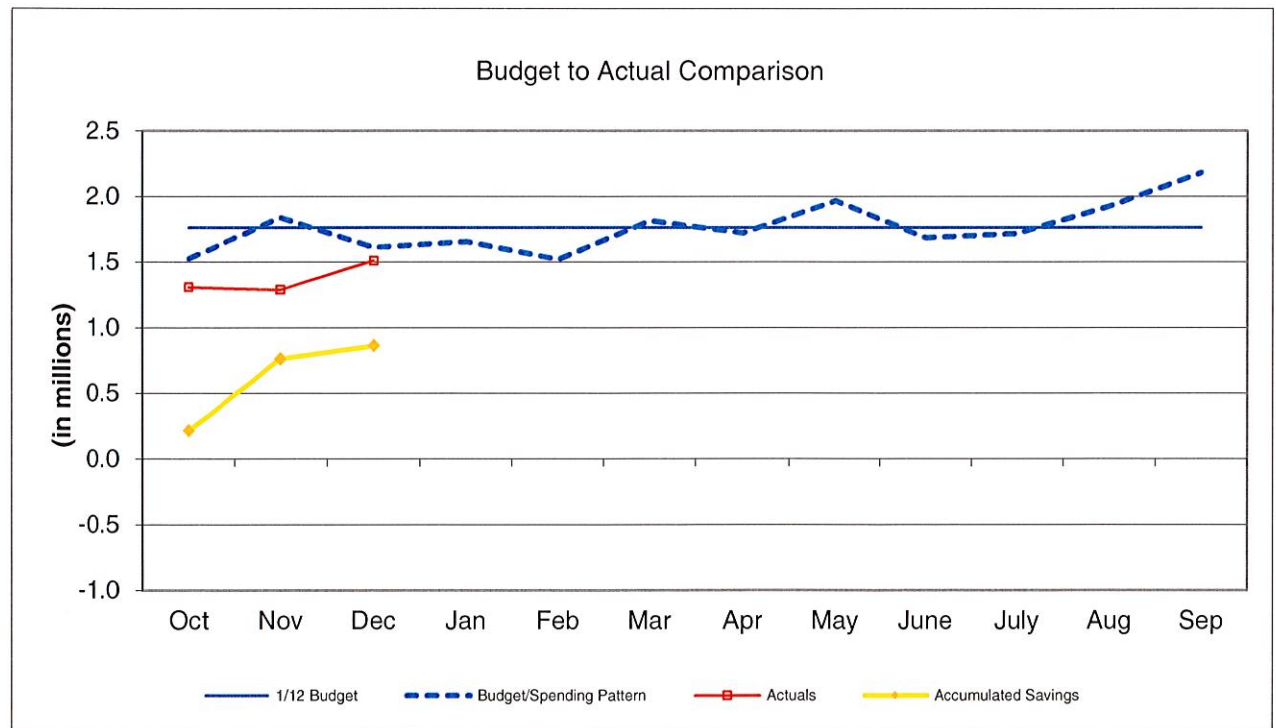
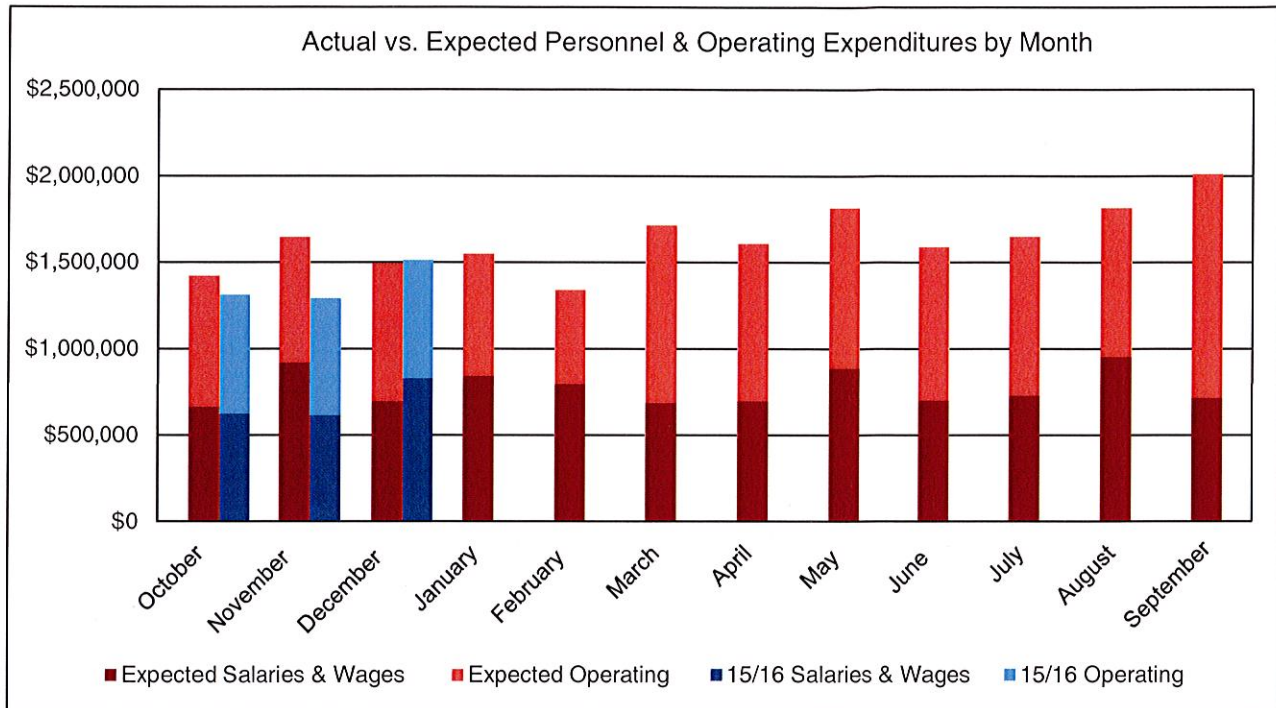
Public Works Department

Budget Status as of December 31, 2015

Current Approved Budget			\$ 21,123,982
Expenses:			
Year to Date (Prior Months)	\$	2,596,348	12.29%
Current Month		<u>1,509,584</u>	7.15%
Total Expenses to Date (Target = 25.00%)			4,105,931 19.44%
Unexpended Balance			<u>\$ 17,018,051</u> 80.56%



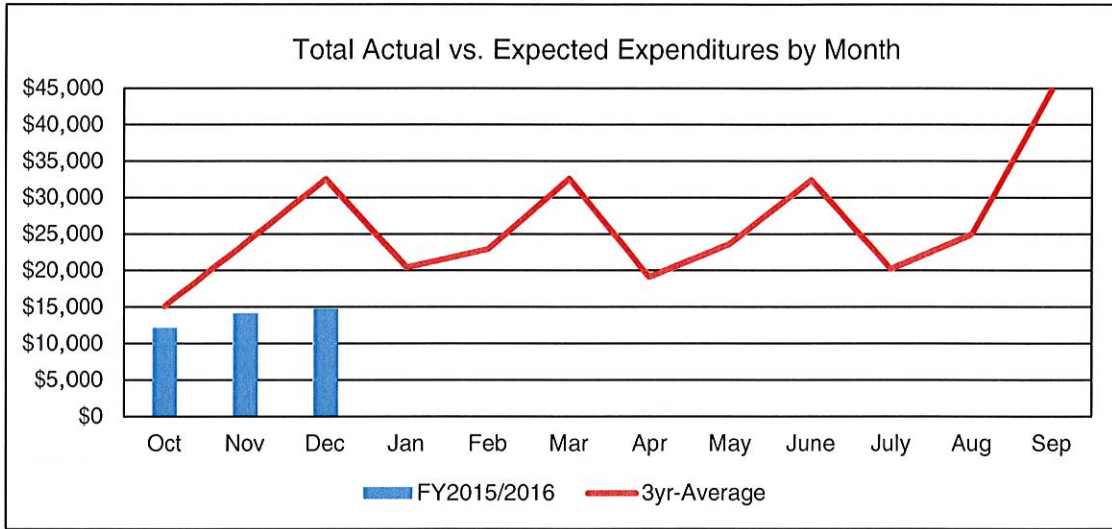
Public Works Department



Commissioner - District 1

Budget Status as of December 31, 2015

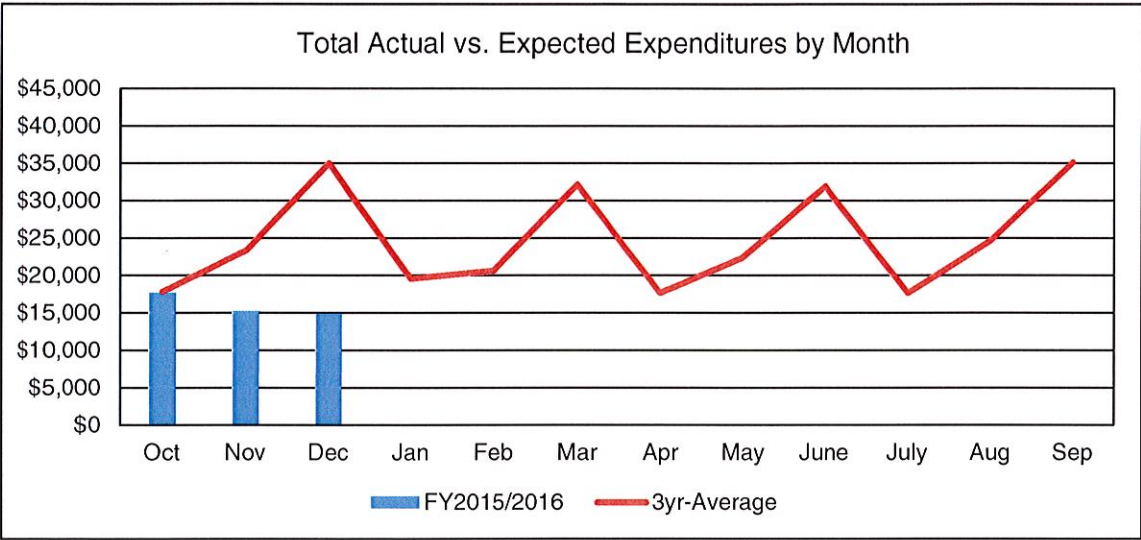
Current Approved Budget		\$	312,695	
Expenses:				
Year to Date (Prior Months)	\$	26,107	8.35%	
Current Month		<u>14,670</u>	4.70%	
Total Expenses to Date (Target = 25.00%)			40,777	13.04%
Unexpended Balance			<u>\$ 271,918</u>	86.96%



Commissioner - District 2

Budget Status as of December 31, 2015

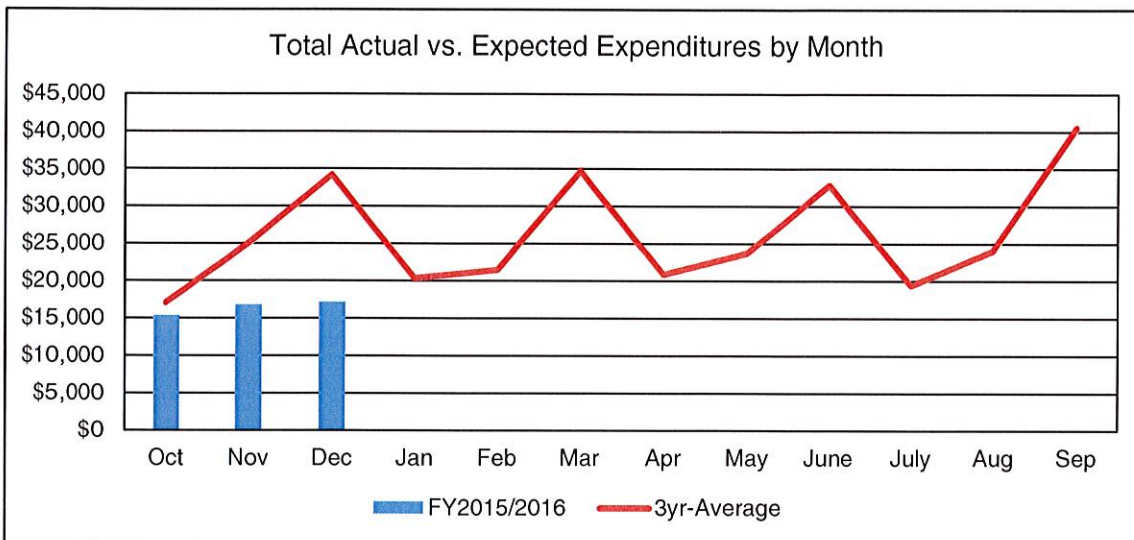
Current Approved Budget		\$	298,473	
Expenses:				
Year to Date (Prior Months)	\$	32,791	10.99%	
Current Month		<u>14,883</u>	4.99%	
Total Expenses to Date (Target = 25.00%)			47,674	15.97%
Unexpended Balance			<u>\$ 250,799</u>	84.03%



Commissioner - District 3

Budget Status as of December 31, 2015

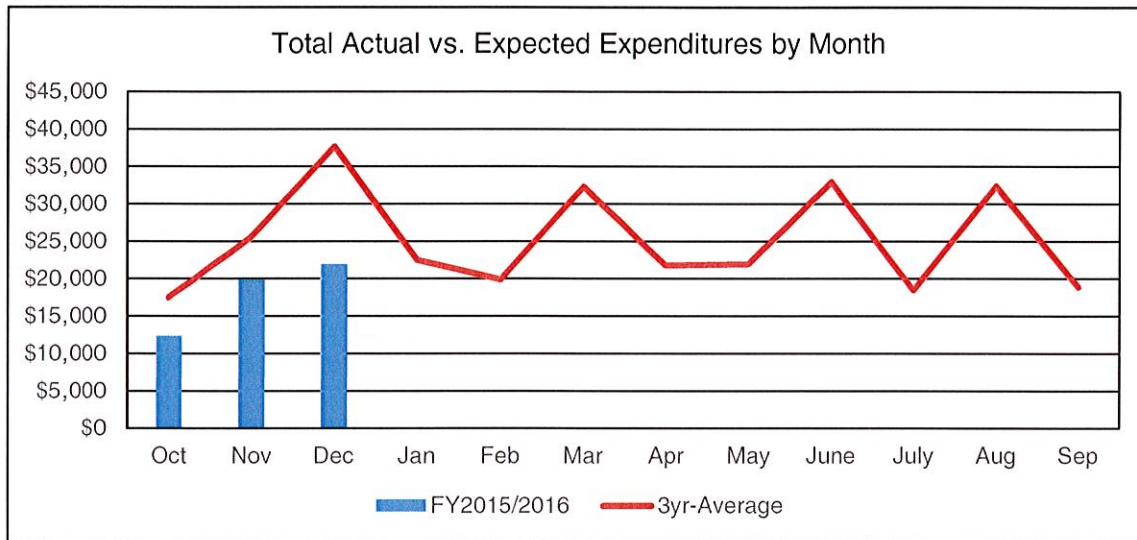
Current Approved Budget		\$	314,368	
Expenses:				
Year to Date (Prior Months)	\$	31,988	10.18%	
Current Month		<u>17,051</u>	5.42%	
Total Expenses to Date (Target = 25.00%)			49,039	15.60%
Unexpended Balance			<u>\$ 265,329</u>	84.40%



Commissioner - District 4

Budget Status as of December 31, 2015

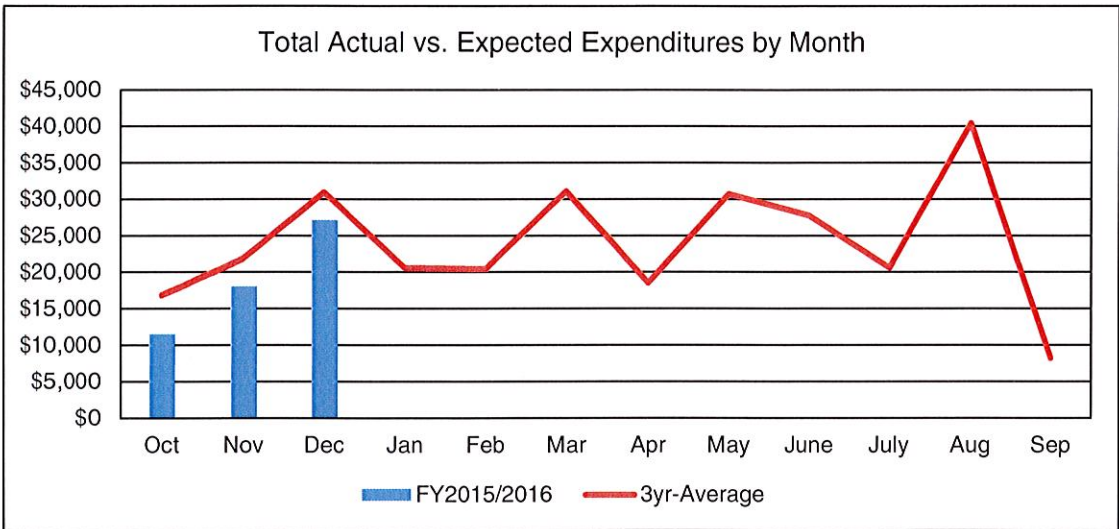
Current Approved Budget		\$	301,938	
Expenses:				
Year to Date (Prior Months)	\$	32,038	10.61%	
Current Month		<u>21,860</u>	7.25%	
Total Expenses to Date (Target = 25.00%)			53,898	17.85%
Unexpended Balance			<u>\$ 248,040</u>	82.15%



Commissioner - District 5

Budget Status as of December 31, 2015

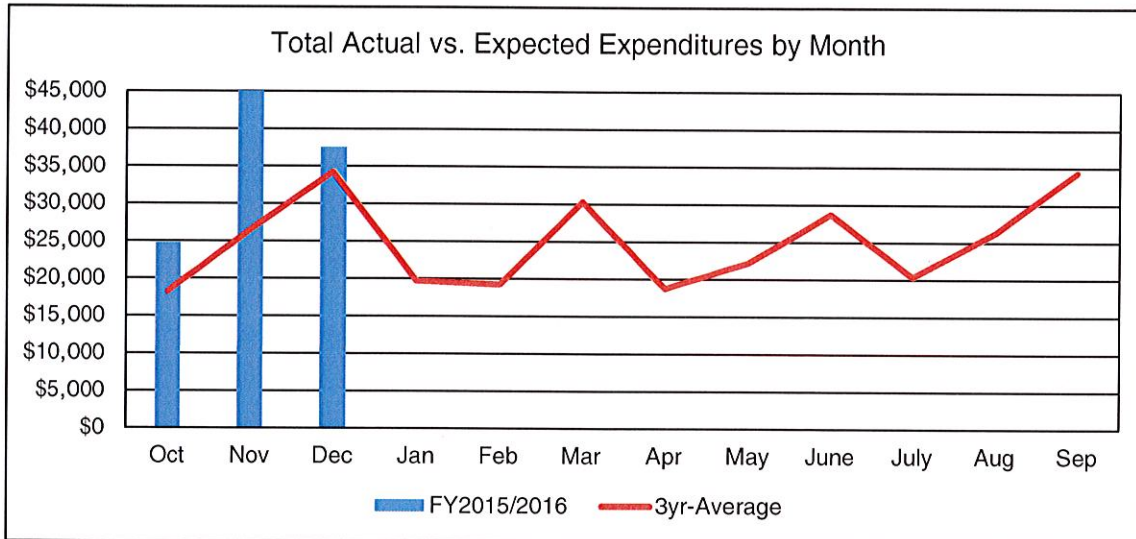
Current Approved Budget		\$	288,845	
Expenses:				
Year to Date (Prior Months)	\$	29,392	10.18%	
Current Month		<u>27,064</u>	9.37%	
Total Expenses to Date (Target = 25.00%)			56,455	19.55%
Unexpended Balance			<u>\$ 232,390</u>	80.45%



Commissioner - District 6

Budget Status as of December 31, 2015

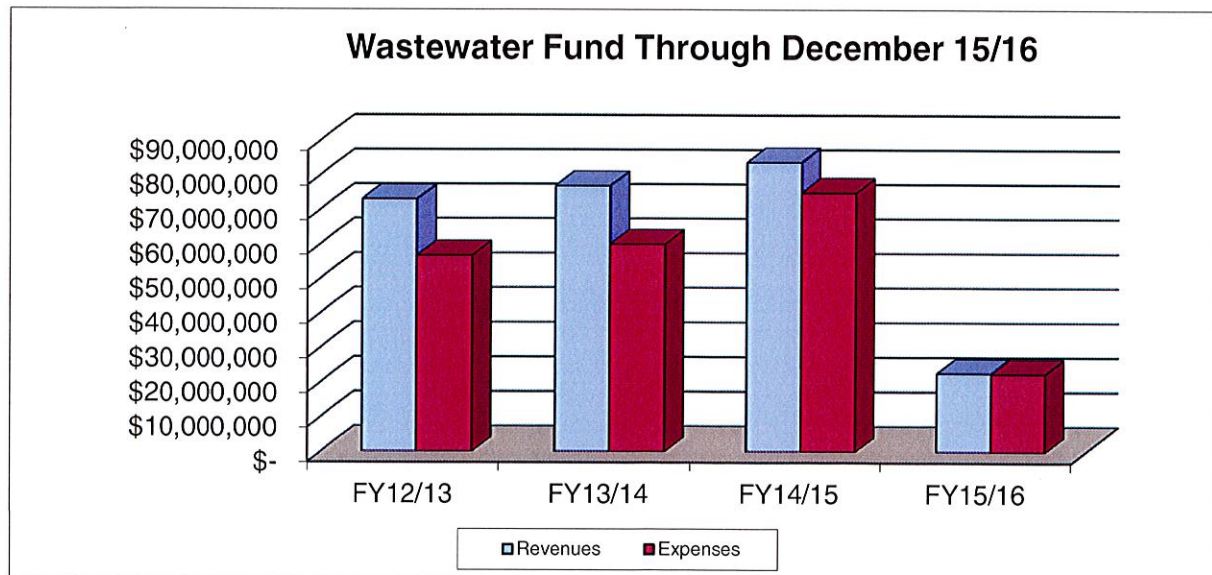
Current Approved Budget		\$	298,890	
Expenses:				
Year to Date (Prior Months)	\$	69,739	23.33%	
Current Month		<u>37,444</u>	12.53%	
Total Expenses to Date (Target = 25.00%)			107,184	35.86%
Unexpended Balance			<u>\$ 191,706</u>	64.14%



Budget to Actual Comparison - Wastewater Fund (4100_F)

as of December 31, 2015

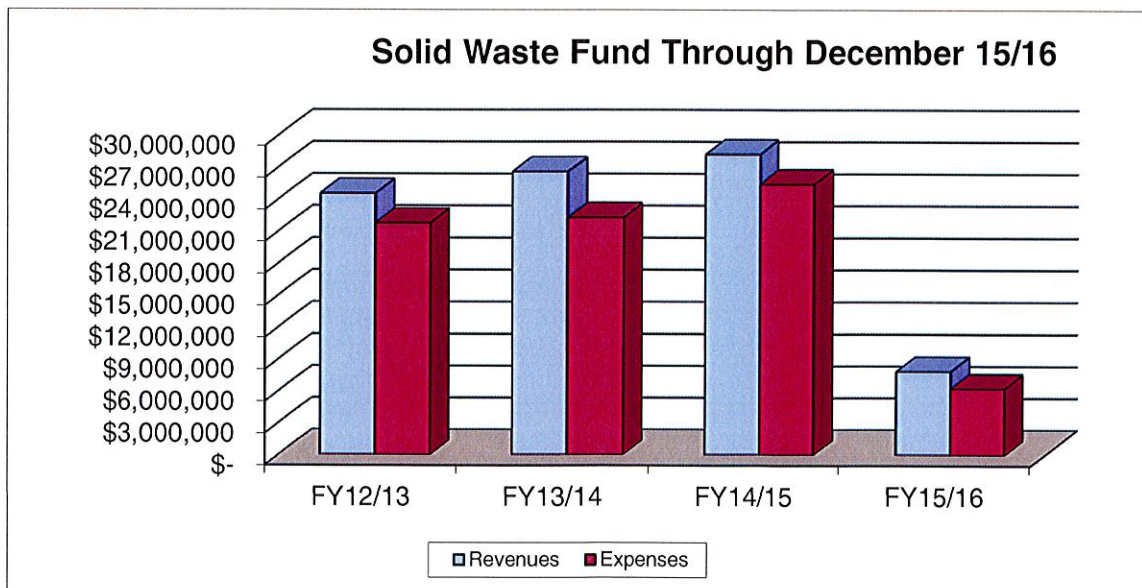
Description	FY15/16			FY14/15	
	Revised Budget	YTD Actual	% of Budget s/b = 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 84,343,000	\$ 22,627,373	26.83%	\$ 20,885,683	24.73%
Fines and Forfeitures	-	-	N/A	9,254	N/A
Other Revenues	762,824	18,864	2.47%	(8,247)	-1.73%
Fund Balance	19,859,047	-	0.00%	-	N/A
Transfers In	-	-	N/A	-	N/A
Total Revenues	\$ 104,964,871	\$ 22,646,237	21.58%	\$ 20,886,689	23.24%
Expenses					
Salaries and Benefits	\$ 19,061,369	\$ 3,721,140	19.52%	\$ 4,018,569	22.11%
Supplies	4,861,000	947,472	19.49%	893,734	18.40%
Contractual Services	10,117,700	1,685,311	16.66%	2,009,825	20.08%
Other Operating Expenses	224,154	148,376	66.19%	98,948	19.01%
Travel	145,180	8,462	5.83%	24,214	19.79%
Utilities	5,971,500	1,581,683	26.49%	1,488,597	28.14%
Fleet and Facility Charges	2,806,248	701,664	25.00%	789,883	26.80%
Debt Service	-	-	N/A	3,000	N/A
Enterprise Dividend	6,674,758	1,668,689	25.00%	1,601,465	25.00%
Cost Allocation Plan Fee	2,861,865	715,466	25.00%	709,071	25.00%
Capital Outlay	930,804	495,079	53.19%	113,907	47.12%
Contingency	4,897,324	-	0.00%	-	0.00%
Transfer Out	46,412,969	10,935,208	23.56%	7,697,956	21.39%
Total Expenses	\$ 104,964,871	\$ 22,608,551	21.54%	\$ 19,449,170	21.64%
Balance	\$ -	\$ 37,687		\$ 4,893,026	



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

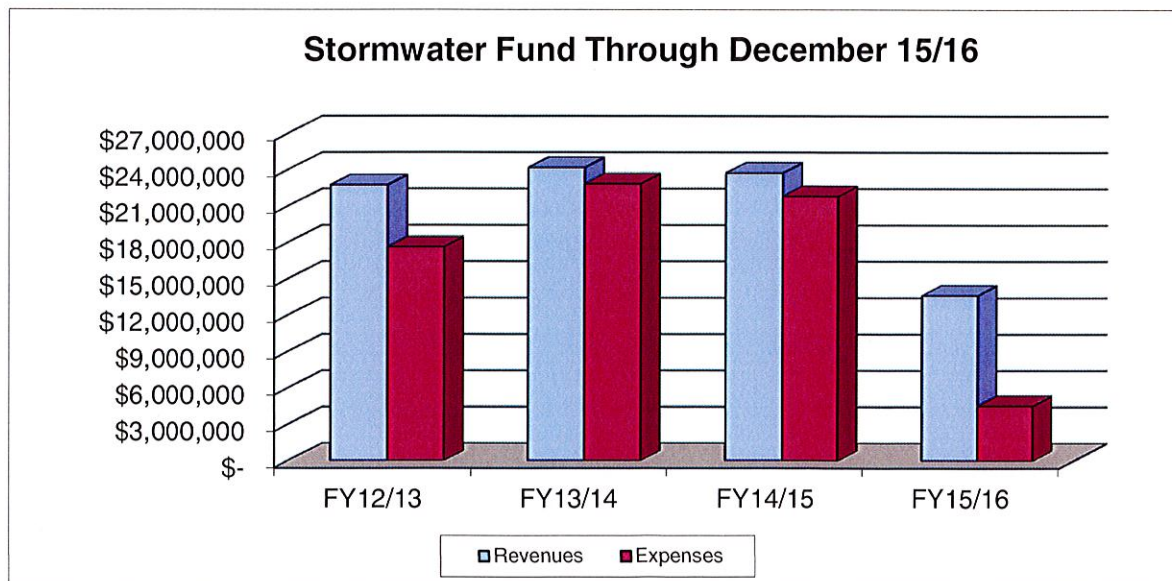
as of December 31, 2015

Description	FY15/16			FY14/15	
	Revised Budget	YTD Actual	% of Budget s/b = 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 31,016,370	\$ 7,857,985	25.33%	\$ 7,401,989	24.76%
Franchise Fees	80,000	-	0.00%	-	0.00%
Other Revenues	162,377	2,426	1.49%	9,325	7.60%
Project Encumbrance	4,737,883	-	0.00%	-	0.00%
Transfers In	-	7,164	0.00%	-	0.00%
Fund Balance	845,463	-	0.00%	-	0.00%
Total Revenues	\$ 36,842,093	\$ 7,867,575	21.35%	\$ 7,411,313	21.57%
Expenses					
Salaries and Benefits	\$ 7,409,650	\$ 1,672,217	22.57%	\$ 1,835,453	24.89%
Supplies	2,362,827	270,076	11.43%	208,516	7.92%
Contractual Services	1,255,671	165,660	13.19%	146,968	12.42%
Other Operating Expenses	1,856,107	64,806	3.49%	52,128	2.75%
Travel	11,000	864	7.86%	1,620	14.73%
Utilities	6,880,428	1,210,392	17.59%	951,657	15.68%
Fleet and Facility Charges	7,005,729	1,623,301	23.17%	1,374,443	21.25%
Debt Service	-	-	0.00%	51,778	16.54%
Enterprise Dividend	2,271,865	567,966	25.00%	536,395	25.00%
Cost Allocation Plan Fee	1,147,959	286,990	25.00%	254,233	25.00%
Capital Outlay	970,638	429,072	44.21%	140,233	17.93%
Contingency	5,491,555	-	0.00%	-	0.00%
Transfer Out	178,664	-	0.00%	13,109	42.36%
Total Expenses	\$ 36,842,093	\$ 6,291,346	17.08%	\$ 5,566,531	16.20%
Balance	\$ -	\$ 1,576,229		\$ 1,844,782	



Budget to Actual Comparison - Stormwater Fund (4160_F)
as of December 31, 2015

Description	FY15/16			FY14/15	
	Revised Budget	YTD Actual s/b =	% of Budget 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 22,751,053	\$ 13,604,341	59.80%	\$ 13,988,740	62.21%
Intergovernmental	-	-	0.00%	-	0.00%
Other Revenues	485,916	11,790	2.43%	347	0.07%
Project Encumbrance	35,597,012	-	0.00%	-	0.00%
Fund Balance	171,500	-	0.00%	-	0.00%
Total Revenues	\$ 59,005,481	\$ 13,616,130	23.08%	\$ 13,989,087	22.13%
Expenses					
Salaries and Benefits	\$ 5,398,320	\$ 1,060,715	19.65%	\$ 1,191,218	22.46%
Supplies	607,480	178,274	29.35%	41,250	4.95%
Contractual Services	6,186,746	777,729	12.57%	795,087	11.37%
Other Operating Expenses	673,109	333,276	49.51%	273,490	18.58%
Travel	18,195	362	1.99%	1,845	11.51%
Utilities	225,833	65,683	29.08%	57,935	21.24%
Fleet and Facility Charges	1,847,516	263,359	14.25%	429,453	23.18%
Enterprise Dividend	1,800,957	450,239	25.00%	447,980	25.00%
Cost Allocation Plan Fee	984,756	246,189	25.00%	198,728	25.00%
Capital Outlay	22,594,199	1,168,916	5.17%	808,123	2.54%
Contingency	18,466,870	-	0.00%	-	0.00%
Transfer Out	201,500	7,500	3.72%	16,628	25.00%
Total Expenses	\$ 59,005,481	\$ 4,552,242	7.71%	\$ 4,261,737	6.74%
Balance	\$ -	\$ 9,063,888		\$ 9,727,349	

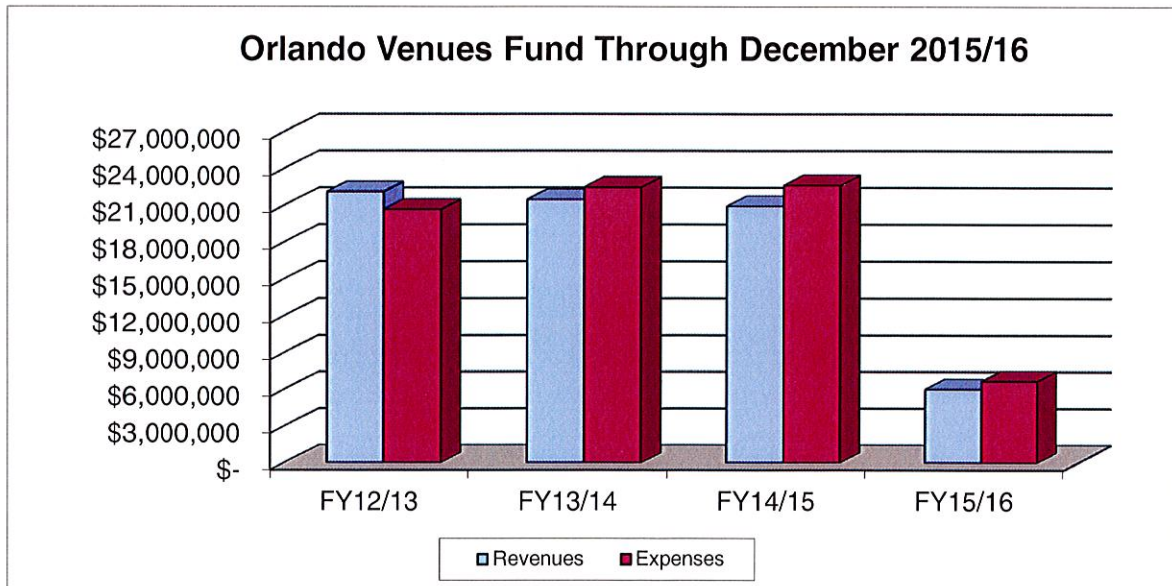


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of December 31, 2015

Description	FY15/16			FY14/15	
	Revised Budget	YTD Actual s/b =	% of Budget 8.33%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 17,667,068	\$ 5,335,995	30.20%	\$ 4,713,297	28.72%
Other Revenues	820,020	150,354	18.34%	483,856	21.44%
Fund Balance	3,295,350	-	0.00%	-	0.00%
Transfers In	2,130,500	532,625	25.00%	532,625	25.00%
Total Revenues	\$ 23,912,938	\$ 6,018,975	25.17% ¹	\$ 5,729,778	24.95%
Expenses					
Salaries and Benefits	\$ 5,997,915	\$ 1,400,985	23.36%	\$ 1,588,674	26.72%
Supplies	344,468	143,022	41.52%	99,279	25.37%
Contractual Services	5,018,743	1,492,510	29.74%	1,341,861	30.12%
Community Sponsored Activities	-	24,375	N/A	-	N/A
Other Operating Expenses	1,394,024	624,252	44.78%	511,437	37.17%
Travel	53,500	7,573	14.16%	5,711	12.76%
Utilities	4,477,275	1,227,427	27.41%	1,110,557	25.41%
Fleet and Facility Charges	46,694	24,066	51.54%	14,219	26.84%
Cost Allocation Plan Fee	816,995	204,249	25.00%	272,710	25.00%
Capital Outlay	-	1,039	N/A	2,117	N/A
Transfer Out	5,763,324	1,536,252	26.66%	1,458,187	27.85%
Total Expenses	\$ 23,912,938	\$ 6,685,750	27.96% ¹	\$ 6,404,752	27.89%
Balance	\$ -	\$ (666,775)		\$ (674,974)	

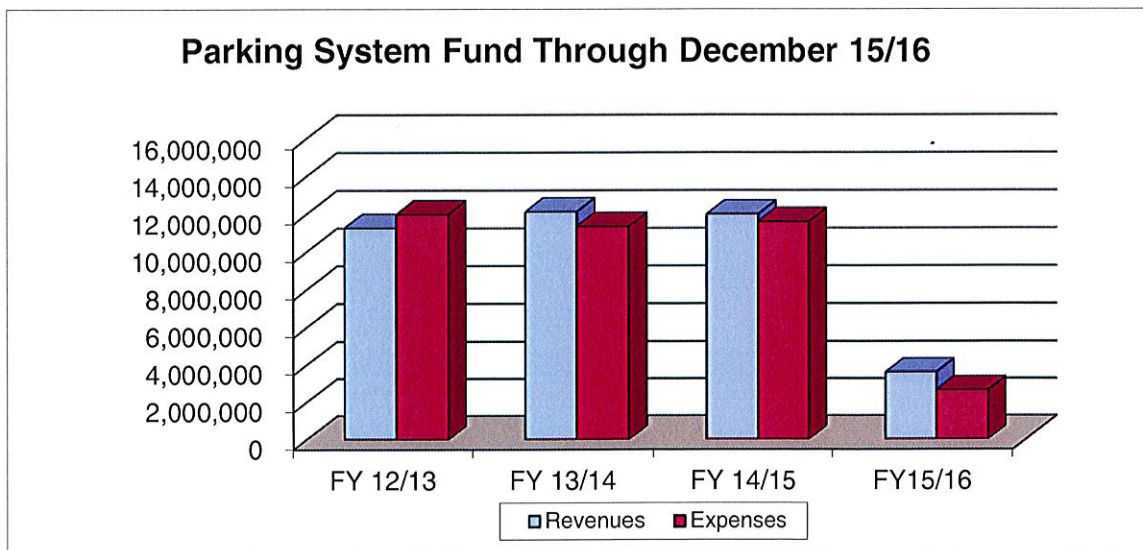
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

as of December 31, 2015

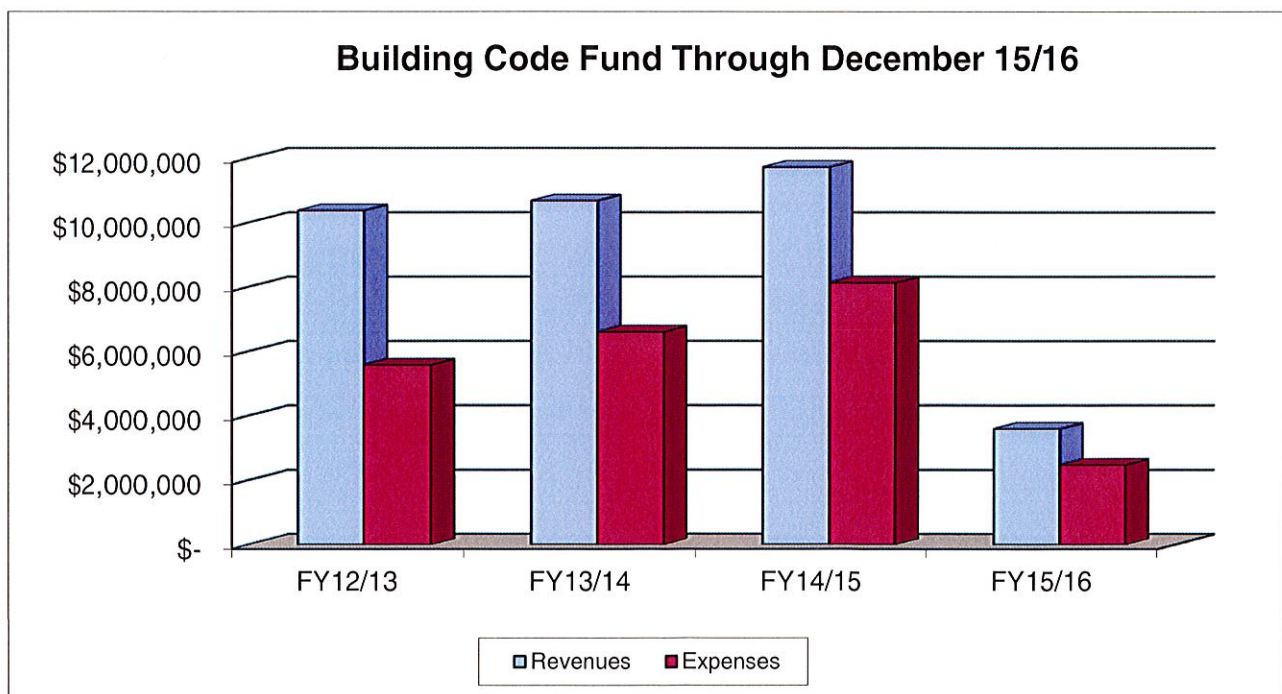
Description	FY15/16			FY14/15	
	Revised Budget	YTD Actual	% of Budget	YTD Actual	% of Budget
			s/b = 25.00%		
Revenues					
Charges for Services	\$ 11,850,180	\$ 3,075,677	25.95%	\$ 2,975,871	26.77%
Intergovernmental	-	57,798	N/A	33,750	N/A
Fines and Forfeitures	1,800,000	408,331	22.69%	470,258	23.51%
Other Revenues	80,702	(27,416)	-33.97%	1,642	1.90%
Project Encumbrance	1,087,074	-	0.00%	-	0.00%
Fund Balance	-	-	0.00%	-	0.00%
Transfers In	359,536	89,884	25.00%	170,103	25.00%
Total Revenues	\$ 15,177,492	\$ 3,604,274	23.75%	\$ 3,651,624	24.00%
Expenses					
Salaries and Benefits	\$ 5,510,564	\$ 1,135,077	20.60%	\$ 1,247,633	21.35%
Supplies	257,944	31,932	12.38%	38,132	20.96%
Contractual Services	1,818,350	299,453	16.47%	465,364	33.00%
Other Operating Expenses	99,345	15,743	15.85%	27,432	20.05%
Travel	8,500	3,974	46.75%	1,734	17.91%
Utilities	470,000	102,863	21.89%	133,025	27.79%
Fleet and Facility Charges	79,180	24,351	30.75%	30,446	22.38%
Debt Service	3,082,604	511,353	16.59%	803,576	20.43%
Enterprise Dividend	1,178,252	294,563	25.00%	268,572	25.00%
Cost Allocation Plan Fee	1,000,532	250,133	25.00%	240,879	25.00%
Capital Outlay	54,649	163	N/A	132	0.24%
Contingency	1,576,322	-	0.00%	-	0.00%
Transfer Out	41,250	10,313	25.00%	12,944	25.00%
Total Expenses	\$ 15,177,492	\$ 2,679,919	17.66%	\$ 3,269,869	21.49%
Balance	\$ -	\$ 924,355		\$ 381,755	



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

as of December 31, 2015

Description	FY15/16			FY14/15	
	Revised Budget	YTD Actual s/b=	% of Budget 25.00%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ -	\$ 68,731	N/A	\$ 68,910	0.00%
Licenses and Permits	9,000,000	3,464,374	38.49%	3,071,365	34.48%
Other Revenues	143,303	63,420	44.26%	54,235	61.58%
Project Encumbrance	5,988,019	-	0.00%	-	0.00%
Fund Balance	2,178,781	-	0.00%	-	N/A
Total Revenues	\$ 17,310,103	\$ 3,596,524	20.78%	\$ 3,194,509	18.74%
Expenses					
Salaries and Benefits	\$ 7,196,477	\$ 1,314,971	18.27%	\$ 1,306,149	20.27%
Supplies	76,950	24,588	31.95%	(28,664)	-37.92%
Contractual Services	6,141,079	329,293	5.36%	48,025	0.77%
Other Operating Expenses	45,211	10,186	22.53%	11,506	9.14%
Travel	21,284	2,127	9.99%	7,089	26.37%
Utilities	38,524	2,648	6.87%	3,789	10.62%
Fleet and Facility Charges	287,932	40,116	13.93%	46,877	23.59%
Cost Allocation Plan Fee	1,566,748	391,687	25.00%	326,151	25.00%
Capital Outlay	866,708	105,834	12.21%	-	0.00%
Transfer Out	1,069,190	267,298	25.00%	266,015	25.00%
Total Expenses	\$ 17,310,103	\$ 2,488,749	14.38%	\$ 1,986,938	10.73%
Balance	\$ -	\$ 1,107,775		\$ 1,207,571	



**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2015**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.00%	<u>% of Budget Utilized</u>
Governmental Funds				
Fund 0015 (Dubsdread Golf Course)				
Revenues	\$ 2,113,134	\$ 275,125	\$ 1,838,009	13.02%
Expenses				
Salaries/Benefits	-	-	-	
Operating	2,113,134	339,018	1,774,116	
Subtotal Expenses	<u>2,113,134</u>	<u>339,018</u>	<u>1,774,116</u>	16.04%
Net	<u>\$ -</u>	<u>\$ (63,893)</u>	<u>\$ 63,893</u>	
Fund 0017 (EMS Transport)				
Revenues	\$ 12,000,000	\$ 2,881,789	\$ 9,118,211	24.01%
Expenses				
Salaries/Benefits	1,319,550	250,746	1,068,804	
Operating	10,680,450	2,499,262	8,181,188	
Subtotal Expenses	<u>12,000,000</u>	<u>2,750,008</u>	<u>9,249,992</u>	22.92%
Net	<u>\$ -</u>	<u>\$ 131,781</u>	<u>\$ (131,781)</u>	
Fund 0020 (Mennello Museum)				
Revenues	\$ 508,977	\$ 129,478	\$ 379,499	25.44%
Expenses				
Salaries/Benefits	210,570	92,107	118,463	
Operating	298,407	52,159	246,248	
Subtotal Expenses	<u>508,977</u>	<u>144,266</u>	<u>364,711</u>	28.34%
Net	<u>\$ -</u>	<u>\$ (14,788)</u>	<u>\$ 14,788</u>	
Fund 0023 (After School All Stars)				
Revenues	\$ 2,614,742	\$ 372,737	\$ 2,242,005	14.26%
Expenses				
Salaries/Benefits	2,037,235	341,915	1,695,320	
Operating	577,507	65,486	512,021	
Subtotal Expenses	<u>2,614,742</u>	<u>407,401</u>	<u>2,207,341</u>	15.58%
Net	<u>\$ -</u>	<u>\$ (34,664)</u>	<u>\$ 34,664</u>	
Funds 1050 - 1055 (State Housing Initiatives Partnership Grants)				
Revenues	\$ 1,228,168	\$ 138,465	\$ 1,089,703	N/A
Expenses				
Salaries/Benefits	109,917	35,861	74,056	
Operating	1,118,251	135,546	982,705	
Subtotal Expenses	<u>1,228,168</u>	<u>171,408</u>	<u>1,056,760</u>	N/A
Net	<u>\$ -</u>	<u>\$ (32,943)</u>	<u>\$ 32,943</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2015**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.00%	<u>% of Budget Utilized</u>
Special Revenue Funds				
Fund 1070 (Transportation Impact Fee - North)				
Revenues	\$ 1,048,251	\$ 259,716	\$ 788,535	24.78%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	1,048,251	805,250	243,001	
Subtotal Expenses	<u>1,048,251</u>	<u>805,250</u>	<u>243,001</u>	76.82%
Net	<u>\$ -</u>	<u>\$ (545,534)</u>	<u>\$ 545,534</u>	
Fund 1071 (Transportation Impact Fee - Southeast)				
Revenues	\$ 2,109,434	\$ 817,748	\$ 1,291,686	38.77%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	2,109,434	17,898	2,091,536	
Subtotal Expenses	<u>2,109,434</u>	<u>17,898</u>	<u>2,091,536</u>	0.85%
Net	<u>\$ -</u>	<u>\$ 799,850</u>	<u>\$ (799,850)</u>	
Fund 1072 (Transportation Impact Fee - Southwest)				
Revenues	\$ 1,205,430	\$ 1,595,247	\$ (389,817)	132.34%
Expenses				
Salaries/Benefits	-	-	-	
Operating	1,205,430	282,629	922,801	
Subtotal Expenses	<u>1,205,430</u>	<u>282,629</u>	<u>922,801</u>	23.45%
Net	<u>\$ -</u>	<u>\$ 1,312,619</u>	<u>\$ (1,312,619)</u>	
Fund 1100 (Gas Tax)				
Revenues	\$ 9,276,198	\$ 2,259,006	\$ 7,017,192	24.35%
Expenses				
Salaries/Benefits	-	-	-	
Operating	9,276,198	4,127,611	5,148,587	
Subtotal Expenses	<u>9,276,198</u>	<u>4,127,611</u>	<u>5,148,587</u>	44.50%
Net	<u>\$ -</u>	<u>\$ (1,868,605)</u>	<u>\$ 1,868,605</u>	
Fund 1155 (Leu Gardens)				
Revenues	\$ 2,694,500	\$ 693,509	\$ 2,000,991	25.74%
Expenses				
Salaries/Benefits	1,686,884	382,805	1,304,079	
Operating	1,007,616	253,400	754,216	
Subtotal Expenses	<u>2,694,500</u>	<u>636,205</u>	<u>2,058,295</u>	23.61%
Net	<u>\$ -</u>	<u>\$ 57,304</u>	<u>\$ (57,304)</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2015**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	% of Budget Utilized
			s/b= 25.00%	
Special Revenue Funds, Cont'd				
Funds 1200 (Housing and Urban Development Grants)				
Revenues	\$ 6,069,933	\$ 119,359	\$ 5,950,574	1.97%
Expenses				
Salaries/Benefits	517,873	141,252	376,622	
Operating	5,552,060	192,268	5,359,792	
Subtotal Expenses	<u>6,069,933</u>	<u>333,520</u>	<u>5,736,413</u>	5.49%
Net	<u>\$ -</u>	<u>\$ (214,161)</u>	<u>\$ 214,161</u>	
Fund 1250 (Community Redevelopment Agency Operating)				
Revenues	\$ 8,264,789	\$ 2,326,505	\$ 5,938,284	28.15%
Expenses				
Salaries/Benefits	1,792,031	384,858	1,407,173	
Operating	6,472,758	945,602	5,527,156	
Subtotal Expenses	<u>8,264,789</u>	<u>1,330,460</u>	<u>6,934,329</u>	16.10%
Net	<u>\$ -</u>	<u>\$ 996,044</u>	<u>\$ (996,044)</u>	
Fund 1285 (GOAA Police)				
Revenues	\$ 11,954,780	\$ 1,828,950	\$ 10,125,830	15.30%
Expenses				
Salaries/Benefits	9,830,173	2,507,499	7,322,674	
Operating	2,124,607	484,291	1,640,316	
Subtotal Expenses	<u>11,954,780</u>	<u>2,991,791</u>	<u>8,962,989</u>	25.03%
Net	<u>\$ -</u>	<u>\$ (1,162,841)</u>	<u>\$ 1,162,841</u>	
Dependent District Funds				
Fund 4190 (Downtown Development Board)				
Revenues	\$ 3,526,217	\$ 1,717,665	\$ 1,808,552	48.71%
Expenses				
Salaries/Benefits	260,915	54,996	205,919	
Operating	* 3,265,302	2,125,574	1,139,728	
Subtotal Expenses	<u>3,526,217</u>	<u>2,180,570</u>	<u>1,345,647</u>	61.84%
Net	<u>\$ -</u>	<u>\$ (462,905)</u>	<u>\$ 462,905</u>	
		* Tax increment payment.		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2015**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 25.00%	
Internal Service Funds				
Fund 5001 (Fleet Management)				
Revenues	\$ 19,560,327	\$ 4,257,444	\$ 15,302,883	21.77%
Expenses				
Salaries/Benefits	3,352,093	745,129	2,606,964	
Operating	16,208,234	3,667,971	12,540,263	
Subtotal Expenses	<u>19,560,327</u>	<u>4,413,100</u>	<u>15,147,227</u>	22.56%
Net	<u>\$ -</u>	<u>\$ (155,655)</u>	<u>\$ 155,655</u>	
Fund 5005 (Facilities Management)				
Revenues	\$ 7,130,677	\$ 2,128,860	\$ 5,001,817	29.85%
Expenses				
Salaries/Benefits	3,693,072	694,585	2,998,487	
Operating	3,437,605	1,772,448	1,665,157	
Subtotal Expenses	<u>7,130,677</u>	<u>2,467,033</u>	<u>4,663,644</u>	34.60%
Net	<u>\$ -</u>	<u>\$ (338,173)</u>	<u>\$ 338,173</u>	
Fund 5010 (Health Care)				
Revenues	\$ 59,691,814	\$ 10,052,787	\$ 49,639,027	16.84%
Expenses				
Salaries/Benefits	122,377	23,802	98,575	
Operating	59,569,437	14,923,816	44,645,621	
Subtotal Expenses	<u>59,691,814</u>	<u>14,947,619</u>	<u>44,744,195</u>	25.04%
Net	<u>\$ -</u>	<u>\$ (4,894,832)</u>	<u>\$ 4,894,832</u>	
Fund 5015 (Risk Management)				
Revenues	\$ 16,423,835	\$ 2,381,877	\$ 14,041,959	14.50%
Expenses				
Salaries/Benefits	1,062,701	171,118	891,583	
Operating	* 15,361,134	12,203,202	3,157,932	
Subtotal Expenses	<u>16,423,835</u>	<u>12,374,320</u>	<u>4,049,515</u>	75.34%
Net	<u>\$ -</u>	<u>\$ (9,992,443)</u>	<u>\$ 9,992,443</u>	
		* Full year actuarial claims liability recorded in October.		
Fund 5020 (Construction Management)				
Revenues	\$ 4,478,966	\$ 945,918	\$ 3,533,048	21.12%
Expenses				
Salaries/Benefits	3,640,039	751,351	2,888,688	
Operating	838,927	197,462	641,465	
Subtotal Expenses	<u>4,478,966</u>	<u>948,813</u>	<u>3,530,153</u>	21.18%
Net	<u>\$ -</u>	<u>\$ (2,895)</u>	<u>\$ 2,895</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2015**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b=	% of Budget Utilized
Enterprise Funds				
Fund 4005 (Orlando Stadium Operations)				
Revenues	\$5,903,052	\$ 3,272,341	\$ 2,630,711	55.43%
Expenses				
Salaries/Benefits	1,338,402	596,643	741,759	
Operating	4,564,650	1,621,044	2,943,606	
Subtotal Expenses	<u>5,903,052</u>	<u>2,217,687</u>	<u>3,685,365</u>	37.57%
Net	<u>\$ -</u>	<u>\$ 1,054,653</u>	<u>\$ (1,054,653)</u>	
Fund 4130 (Centroplex Garages)				
Revenues	\$2,654,006	\$ 568,558	\$ 2,085,449	21.42%
Expenses				
Salaries/Benefits	438,344	34,582	403,762	
Operating	2,215,662	86,022	2,129,640	
Subtotal Expenses	<u>2,654,006</u>	<u>120,604</u>	<u>2,533,402</u>	4.54%
Net	<u>\$ -</u>	<u>\$ 447,953</u>	<u>\$ (447,953)</u>	