

FUND STATUS

FY 2016/17

As of March 31st



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

Explanation of Tables and Charts

Quarterly Financial Report Note

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

Budget Status

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

Total Actual vs Expected Expenditures by Month

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

Actual vs Expected Personnel & Operating Expenditures by Month

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

Budget to Actual Comparison

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

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General Fund Revenues Narrative

As of March 31, 2017

Revenue Overview

The City of Orlando's General Fund revenue budget totals \$424M for FY16/17. Through March, the City brought in \$277.6M which represents 65.5% of the total. Last year at the end of the first quarter, we had collected 64.4% of revenue.

Property Taxes

Property Tax are the single largest revenue source. Through March, \$145.5M in property tax revenue has been collected. This is roughly 91.3% 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 \$19.8M are consistent with the revenues collected through March of prior years.

Fines and Forfeitures

The budget is nearly \$1M higher than last year. Through March \$1.5M of the budgeted \$2.5M has been collected. 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 \$15.3M which is 47.7% of the annual budget. This is consistent with prior years.

Intergovernmental Revenue

Intergovernmental Revenue is the second largest General Fund revenue source and includes dividends paid to the City from OUC, from grant revenues and State Revenue Sharing. The \$35.8M collected represents 49.4% of the revenue budget and is consistent with prior years.

Licenses and Permits

The Local Business Tax collections, which were budgeted to grow by 9% over last year, have already exceeded the budget by \$625,000. Permits are exceeding expectations. Overall, Licenses and Permits revenue are at 90.4% of budget for the year and will exceed budget by year end.

Sales and Use Taxes

For this revenue group, 42.8% of \$57M (or \$24.5M) has been collected through March. 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 at expectations and prior year.

Budget to Actual Comparison - General Fund Revenues

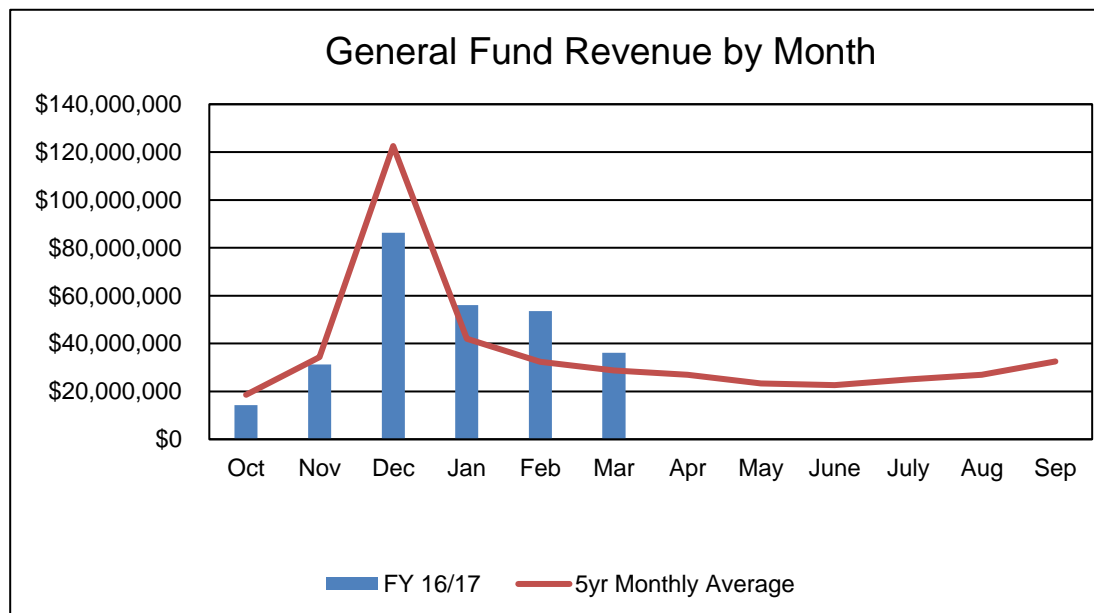
as of March 31, 2017

Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 50.00%	FY15/16 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 159,311,274	\$ 145,513,468	\$ 13,797,806	91.3%	91.4%
Property Taxes	<u>159,311,274</u>	<u>145,513,468</u>	<u>13,797,806</u>	91.3%	91.4%
Charges for Services					
User Charges and Fees	32,947,134	16,629,238	16,317,896	50.5%	53.0%
Fire Related Fees	1,058,000	617,001	440,999	58.3%	52.9%
Police Related Fees	2,518,573	1,158,167	1,360,406	46.0%	46.9%
Recreation and Culture Fees	2,384,600	1,351,627	1,032,973	56.7%	43.4%
Charges for Services	<u>38,908,307</u>	<u>19,756,033</u>	<u>19,152,274</u>	50.8%	52.0%
Fines and Forfeitures (1)					
Traffic Related Fines	450,000	156,116	293,884	34.7%	67.0%
Red Light Citations	2,000,000	1,330,383	669,617	66.5%	47.2%
Fines and Forfeitures	<u>2,450,000</u>	<u>1,486,499</u>	<u>963,501</u>	60.7%	50.6%
Franchise Fees					
Franchise Fees	32,000,000	15,272,397	16,727,603	47.7%	49.1%
Franchise Fees	<u>32,000,000</u>	<u>15,272,397</u>	<u>16,727,603</u>	47.7%	49.1%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (2)	58,200,000	29,530,620	28,669,380	50.7%	50.0%
Grant Revenue (3)	626,467	70	626,397	0.0%	3.9%
Jurisdictional Memorandums and Agreements	3,760	67,654	(63,894)	1799.3%	611.2%
State Revenue Sharing	13,385,000	6,225,506	7,159,494	46.5%	48.0%
Intergovernmental Revenue	<u>72,495,227</u>	<u>35,823,850</u>	<u>36,671,377</u>	49.4%	48.8%
Licenses and Permits					
Local Business Taxes	8,415,000	9,040,458	(625,458)	107.4%	82.9%
Permits	4,416,000	2,556,242	1,859,758	57.9%	46.6%
Licenses and Permits	<u>12,831,000</u>	<u>11,596,699</u>	<u>1,234,301</u>	90.4%	69.9%
Sales and Use Taxes					
Communication Services Tax	12,600,000	4,437,431	8,162,569	35.2%	34.9%
Insurance Premium Taxes (4)	4,330,817	-	4,330,817	0.0%	0.0%
State Sales Tax	40,300,000	20,062,225	20,237,775	49.8%	48.9%
Sales and Use Taxes	<u>57,230,817</u>	<u>24,499,657</u>	<u>32,731,160</u>	42.8%	41.9%
Operating Revenues Total	<u>\$375,226,625</u>	<u>\$253,948,602</u>	<u>\$121,278,023</u>	<u>67.7%</u>	<u>66.1%</u>

Budget to Actual Comparison - General Fund Revenues
as of March 31, 2017

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b =	<u>% of Budget</u> 50.00%	<u>FY15/16 % of Budget</u>
Other Revenues					
Debt Proceeds	-	-	-	N/A	100.0%
Interest	659,711	(594,257)	1,253,968	-90.1%	22.0%
Other Miscellaneous Revenues	7,496,790	3,733,252	3,763,538	49.8%	45.4%
Special Assessments	10,000	20,656	(10,656)	206.6%	239.6%
Other Revenues	<u>8,166,501</u>	<u>3,159,650</u>	<u>5,006,851</u>	<u>38.7%</u>	<u>54.3%</u>
Non-Operating Revenues Total	<u>8,166,501</u>	<u>3,159,650</u>	<u>5,006,851</u>	<u>38.7%</u>	<u>54.3%</u>
Transfers In (5)	40,657,583	20,537,893	20,119,690	50.5%	50.1%
Total Revenues	<u>\$424,050,709</u>	<u>\$277,646,146</u>	<u>\$146,404,563</u>	<u>65.5%</u>	<u>64.4%</u>
Project Enumbrances	56,755	-			
Funds Available for Expenditures	\$424,107,464	\$ 277,646,146	\$ 146,404,563	65.5%	

- 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 March 31, 2017

Expenditures Overview

The City of Orlando's expenditure budget totals \$424M for FY16/17. Through March, the City has spent \$210.5M which represents 49.6% of the total. A spike in December spending reflects three pay periods (vs. two in most months), retroactive labor agreement for OPD sworn employees, earlier payments to community organizations and payments to CRAs which were due with the annual property tax collections. Excess CRA revenue 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 and non-bargaining employees as well as elected officials will be processed in April.

We project to end the year with a balanced budget.

Office of Business & Financial Services (OBFS)

OBFS' spending has been below expectations in 5 of 6 months this fiscal year. Through March, \$11.8M has been spent. This is 43.0% of the total expected expenditure for FY 16/17.

Economic Development (EDV)

Through permitting and code enforcement, EDV generates a substantial amount of revenue to offset expenditures. The year-to-date expenditures of \$6.4M actuals are 41.0% of the budget and are slightly higher than the expenditures in prior years. This is attributable to higher staffing levels to provide superior customer service to residents and the developer community.

Executive Offices (EXO)

Spending in December and March in EXO was largely in support of a variety of community organizations. These payments would normally occur in January and April. Through March \$11.6M of the budgeted \$23.0M has been spent. This is slightly higher than the prior year's expenditures and should normalize over the next quarter.

Families, Parks, and Recreation (FPR)

The amount the Department has spent to date is \$15.6M which is 49.9% of the annual budget. This is higher than the prior years' expenditures. A significant portion of the department's spending occurs over the summer (May-August) for camps and other programs. This combination of facts suggest the Department is in danger of exceeding its budget for the fiscal year.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget in the entire city. Of the \$99.9M budget, \$49.5M has been spent through March. This represents 49.5% of the total. This percentage is higher than we would expect at this point in the year. Anticipating a labor settlement later this fiscal year, we believe OFD will be over budget by the end of this fiscal year based on prior year trends.

Housing & Community Development (HSG)

The department's General Fund expenditure budget is a modest \$888,877. So far, \$98,608 has been spent (11.1%), which is lower than previous year-to-date's spending. Changes made to how we budget for HSG should result in move even spending over the course of the year. We believe this will improve the reliability of our projections.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$136.8M. Through March, 50.3% of the budget has been spent. This includes a retroactive adjustment to promotional steps, a 2.5% increase for some officers and a one-time transitional payment. Given this expenditure pattern, OPD presents a risk of overspending their budget.

Public Works (PWK)

Through March, PWK has spent 39.8% of its \$10.1M budget. The budget for PWK has been reduced significantly over previous years, due to the creation of the new Transportation Department. While labor settlements and costs related to customizing PWK's renovated offices will increase the rate of spending through the balance of the year, we believe PWK will end the year at budget.

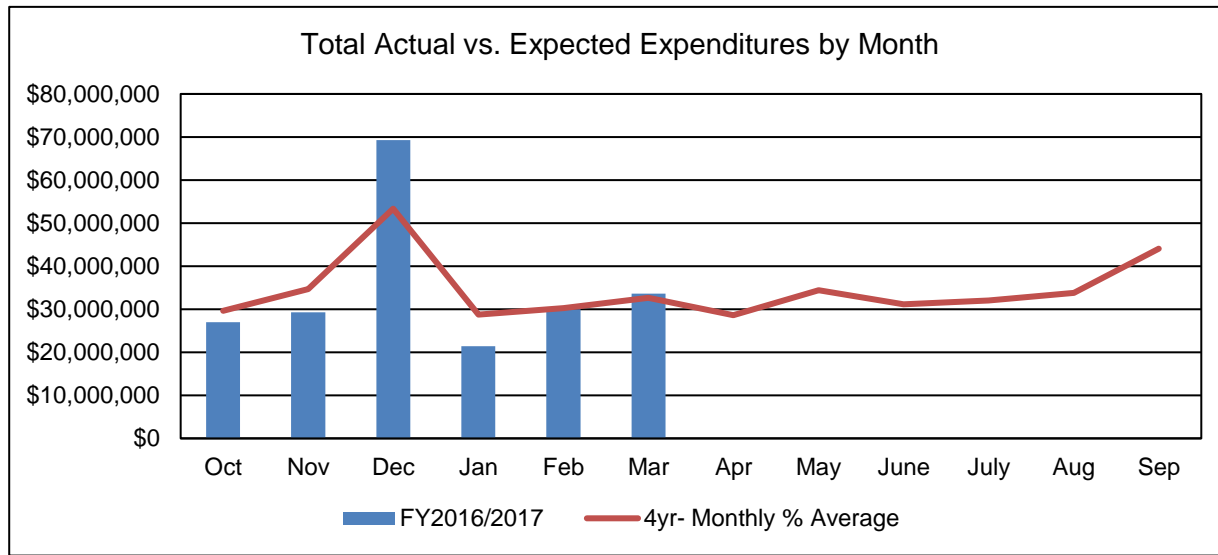
Transportation Department (TRN)

Year-to-date TRN has spent 40.5% of their \$15.1M budget (\$6.1M). 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

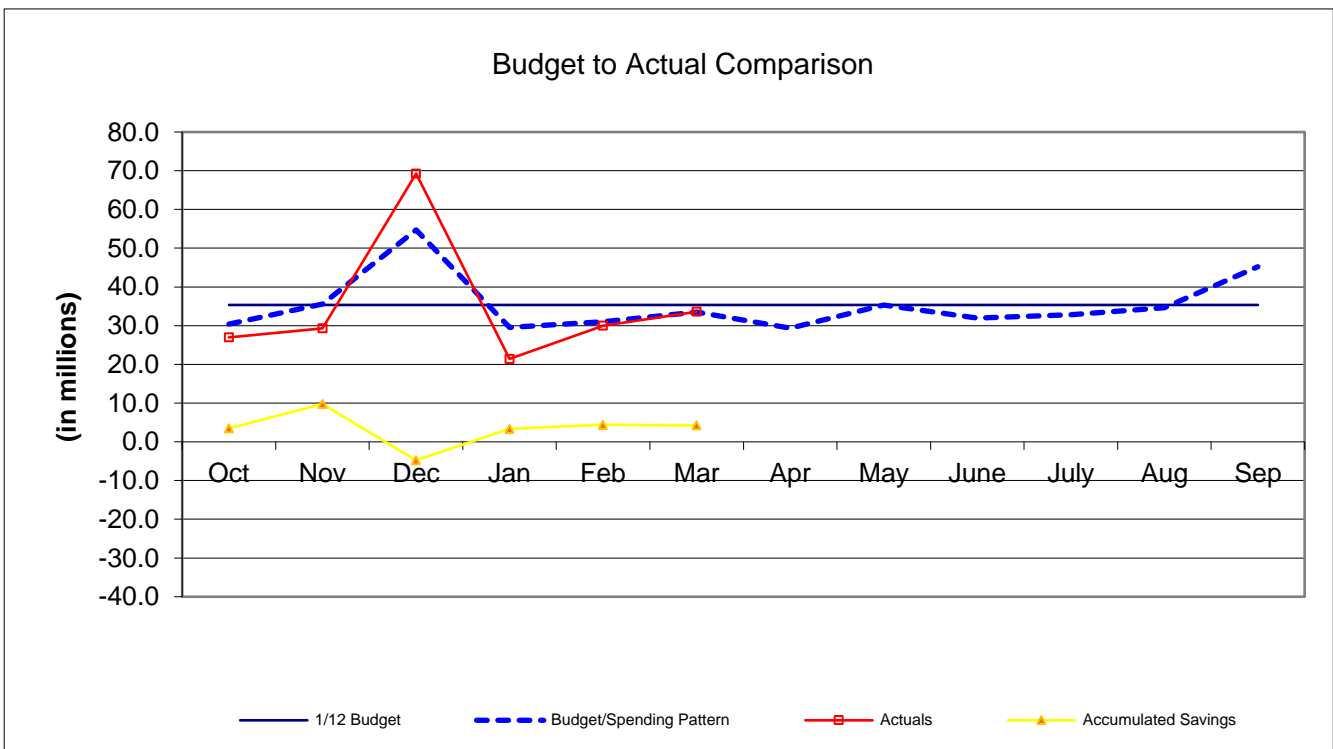
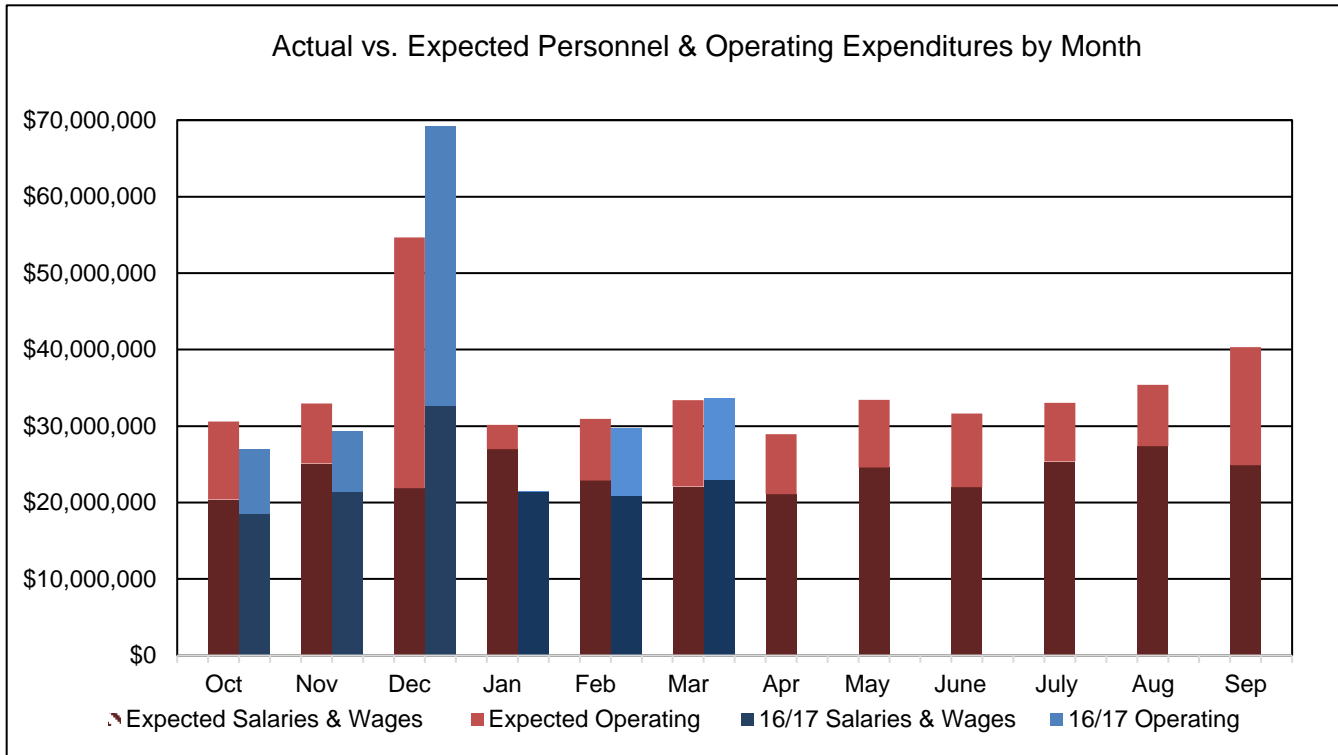
Budget Status as of March 31, 2017

Current Approved Budget			\$ 424,107,464	
Expenses:				
Year to Date (Prior Months)	\$ 176,894,841	41.7%		
Current Month	<u>33,635,952</u>	7.9%		
Total Expenses to Date (Target = 50.0%)			210,530,793	49.6%
Unexpended Balance			<u>\$ 213,576,671</u>	50.4%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY15/16 % of Budget
Personnel Expenses	285,906,674	138,127,995	147,778,680	48.3%	48.2%
Supplies	4,949,052	2,405,476	2,543,576	48.6%	43.5%
Contractual Services	25,556,407	9,683,864	15,872,543	37.9%	38.8%
Community Sponsored Activities	6,381,889	3,590,696	2,791,193	56.3%	47.7%
Other Operating Expenses	3,947,726	1,858,388	2,089,338	47.1%	51.5%
Travel	556,653	91,869	464,784	16.5%	13.0%
Utilities	12,278,516	5,659,092	6,619,424	46.1%	51.0%
Fleet and Facility Charges	20,718,447	11,424,029	9,294,418	55.1%	48.1%
Debt Service	18,008,296	8,807,108	9,201,188	48.9%	41.2%
Tax Increment Contributions	19,041,865	18,772,139	269,726	98.6%	98.9%
Cost Allocation Plan Fee	311,263	155,631	155,632	50.0%	0.0%
Capital Outlay	1,104,572	243,361	861,211	22.0%	19.6%
Contingency	5,022,500	-	5,022,500	0.0%	0.0%
Transfer Out	20,323,604	9,711,146	10,612,458	47.8%	34.8%
Total Expenses	424,107,464	210,530,793	213,576,671	49.6%	48.3%

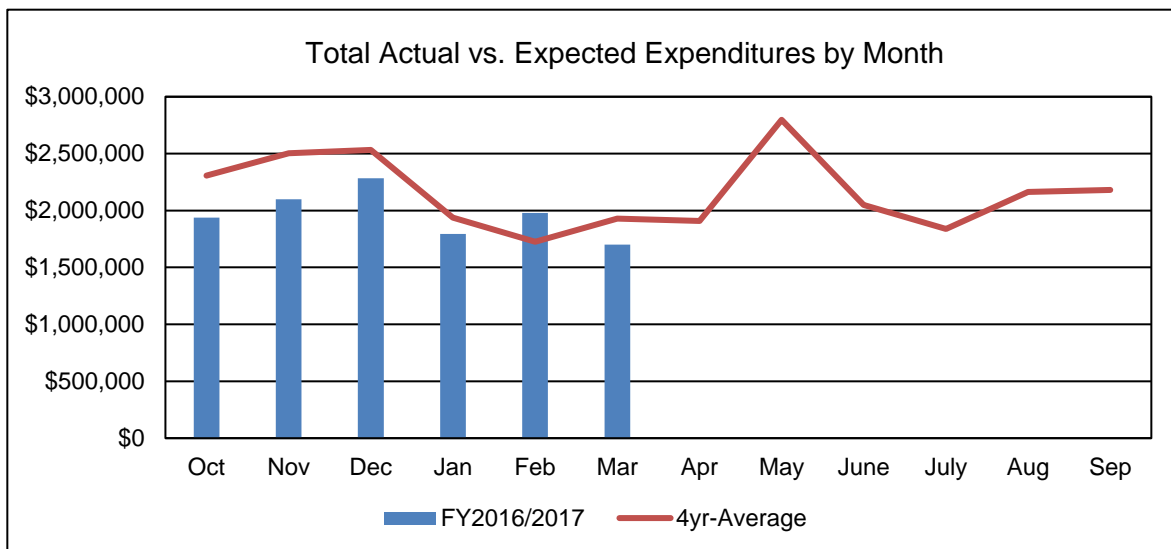
General Fund



Business and Financial Services

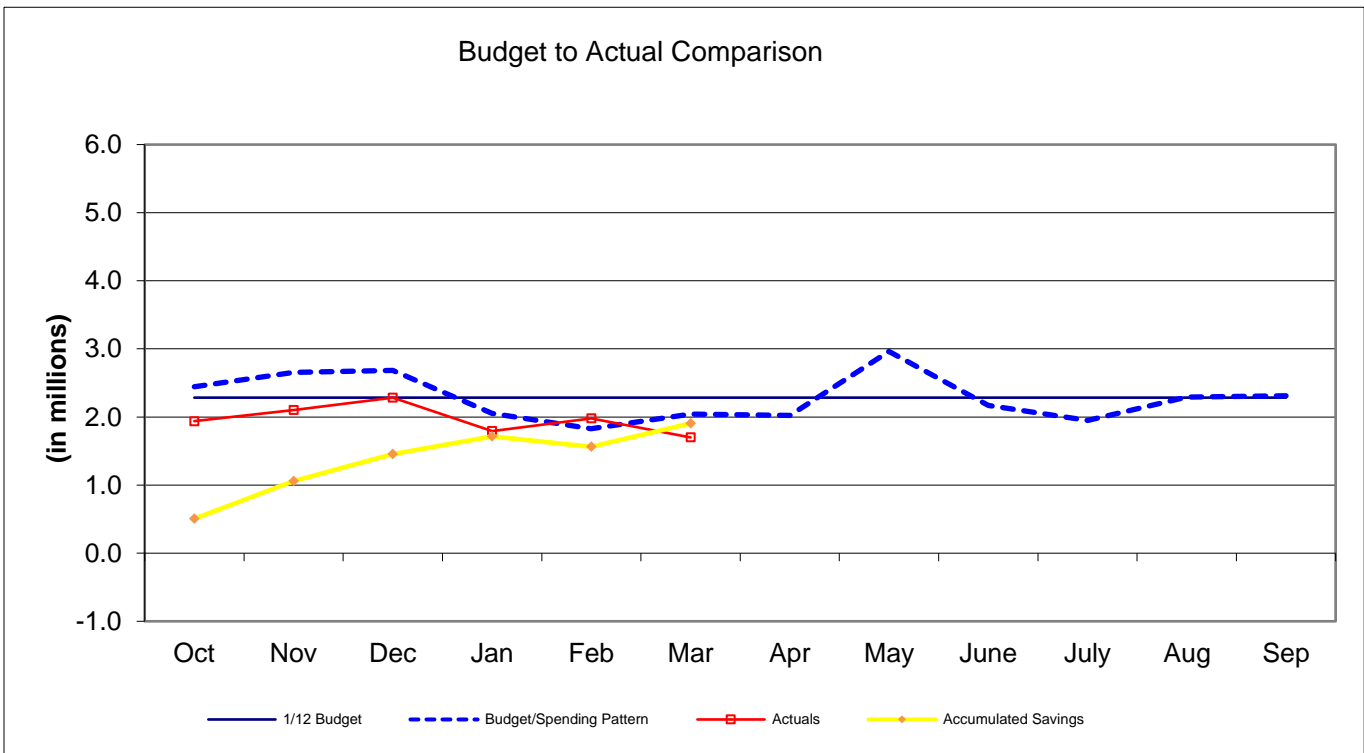
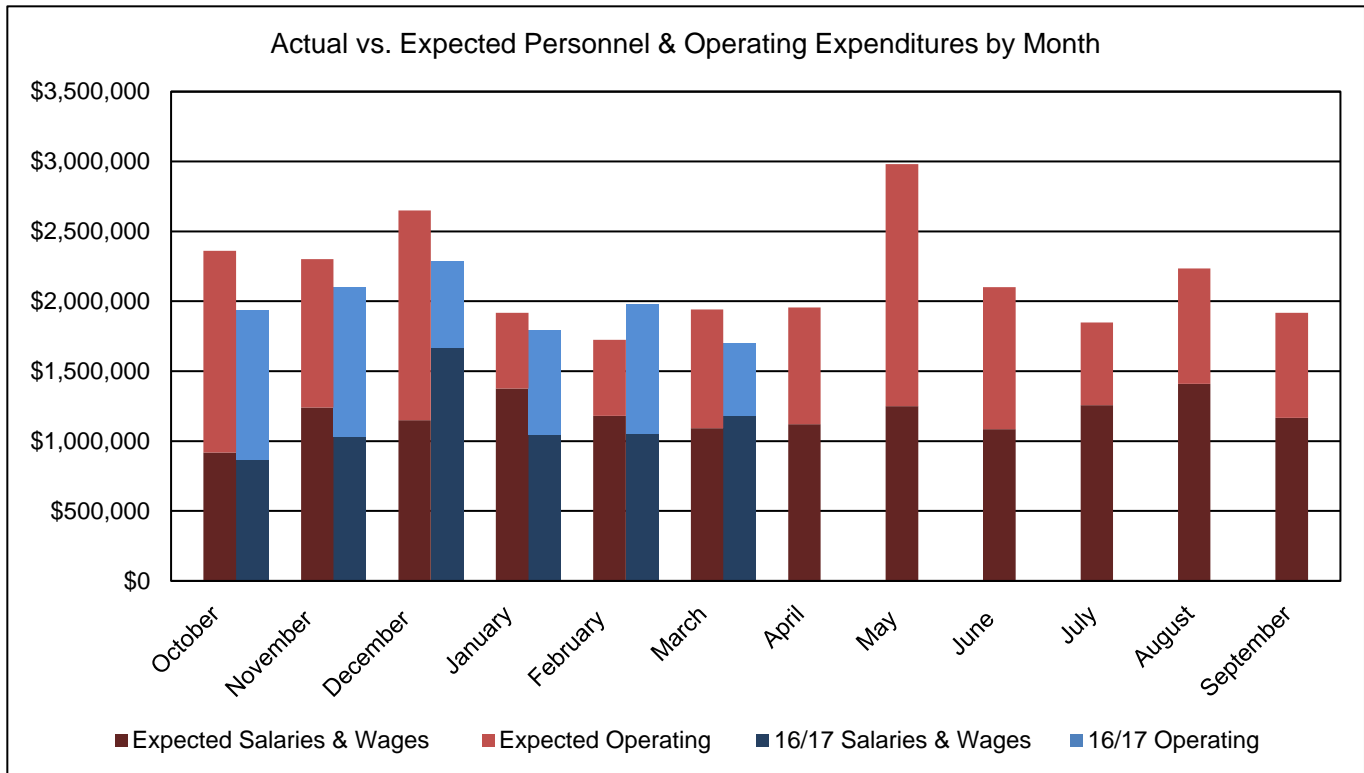
Budget Status as of March 31, 2017

Current Approved Budget		\$	27,408,680	
Expenses:				
Year to Date (Prior Months)	\$	10,096,571	36.8%	
Current Month		<u>1,699,970</u>	6.2%	
Total Expenses to Date (Target = 50.0%)		11,796,542	43.0%	
Unexpended Balance		<u>\$ 15,612,138</u>	57.0%	



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.

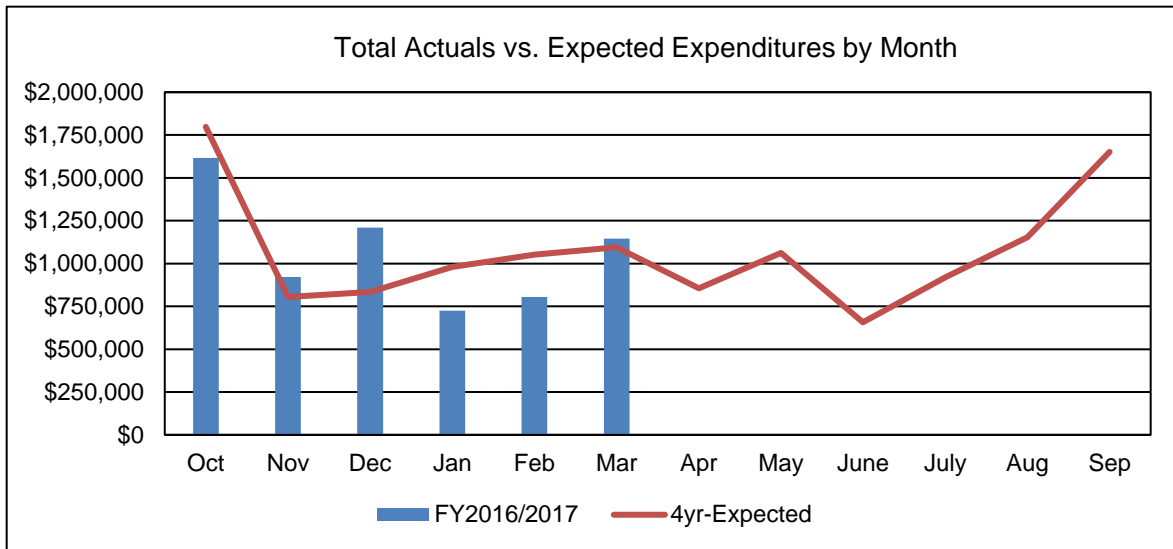
Business and Financial Services



Economic Development

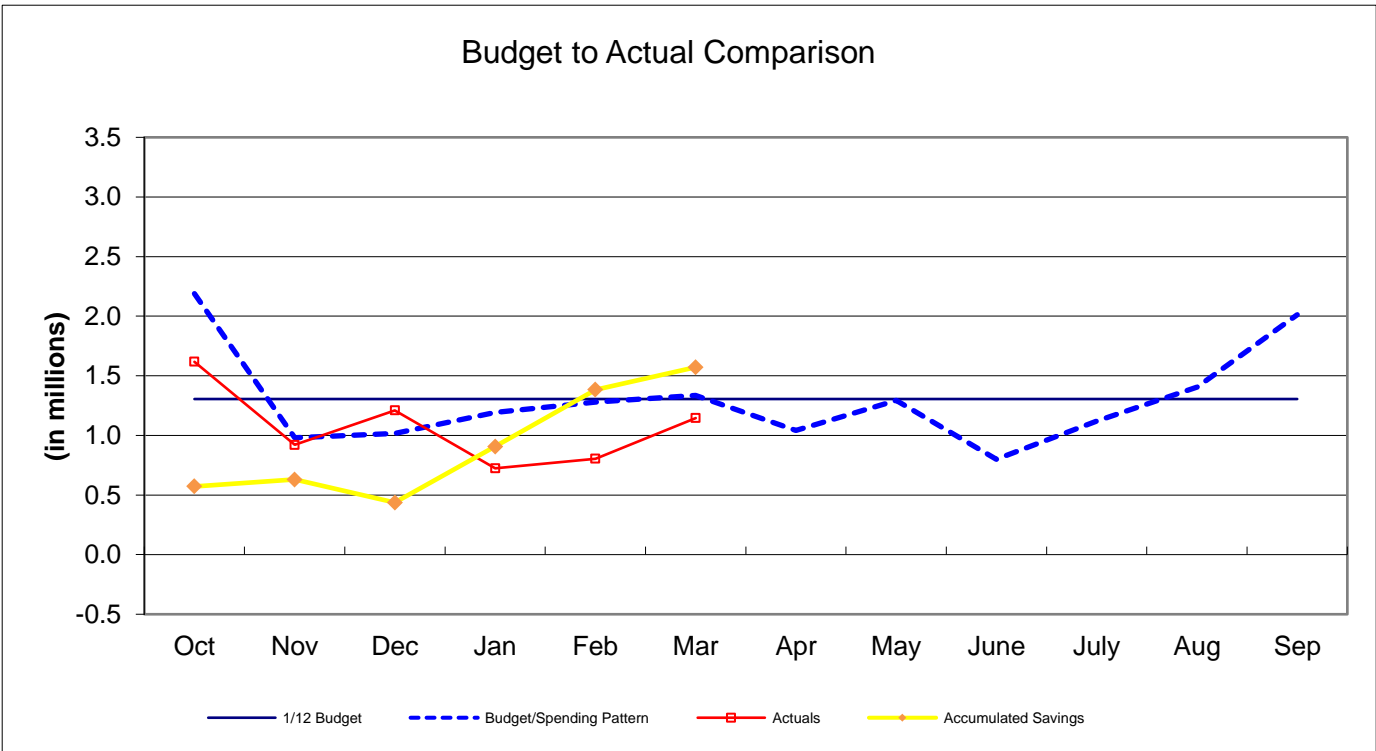
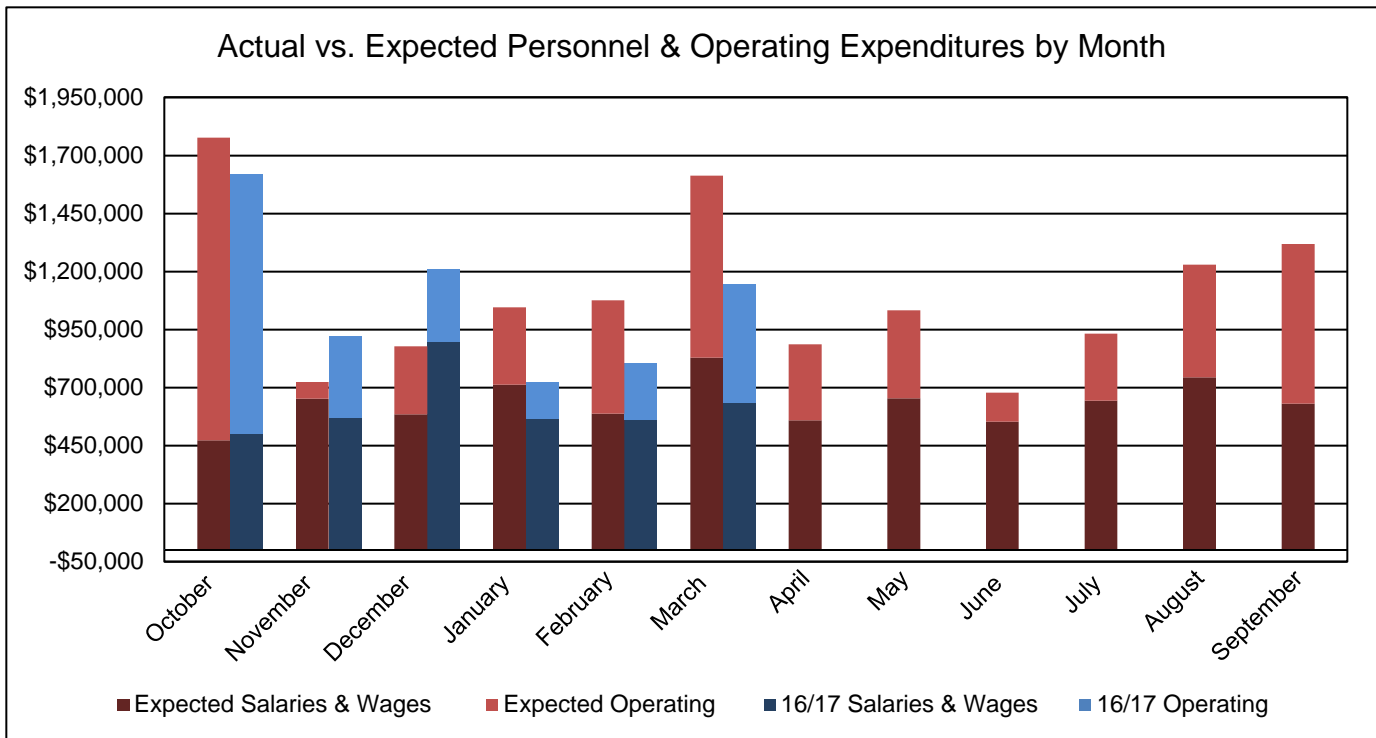
Budget Status as of March 31, 2017

Current Approved Budget			\$ 15,661,899	
Expenses:				
Year to Date (Prior Months)	\$	5,275,634	33.7%	
Current Month		<u>1,144,965</u>	7.3%	
Total Expenses to Date (Target = 50.0%)			6,420,599	41.0%
Unexpended Balance			<u>\$ 9,241,300</u>	59.0%



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

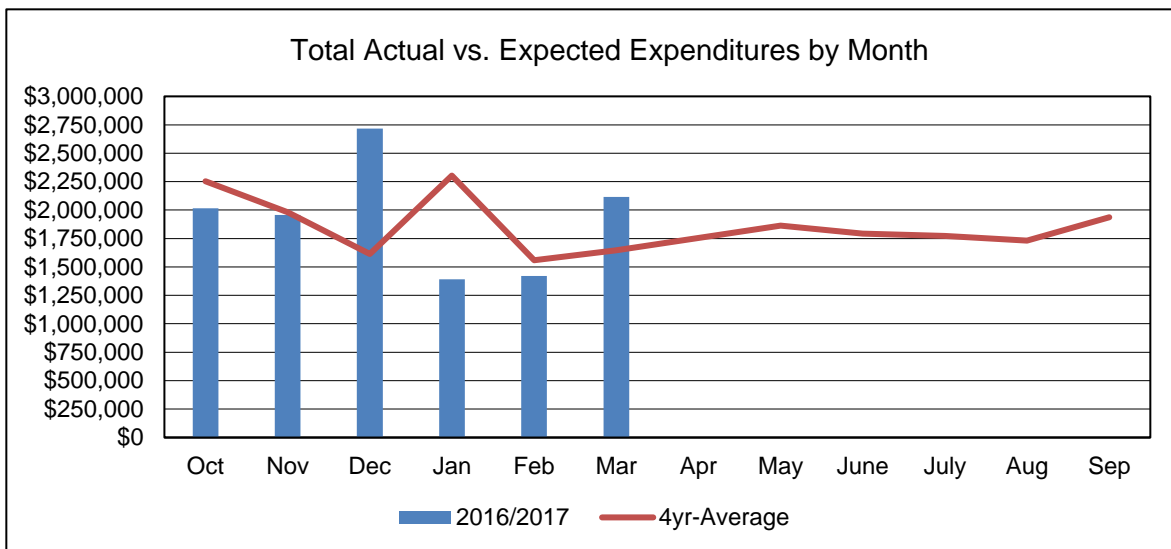
Economic Development



Executive Offices

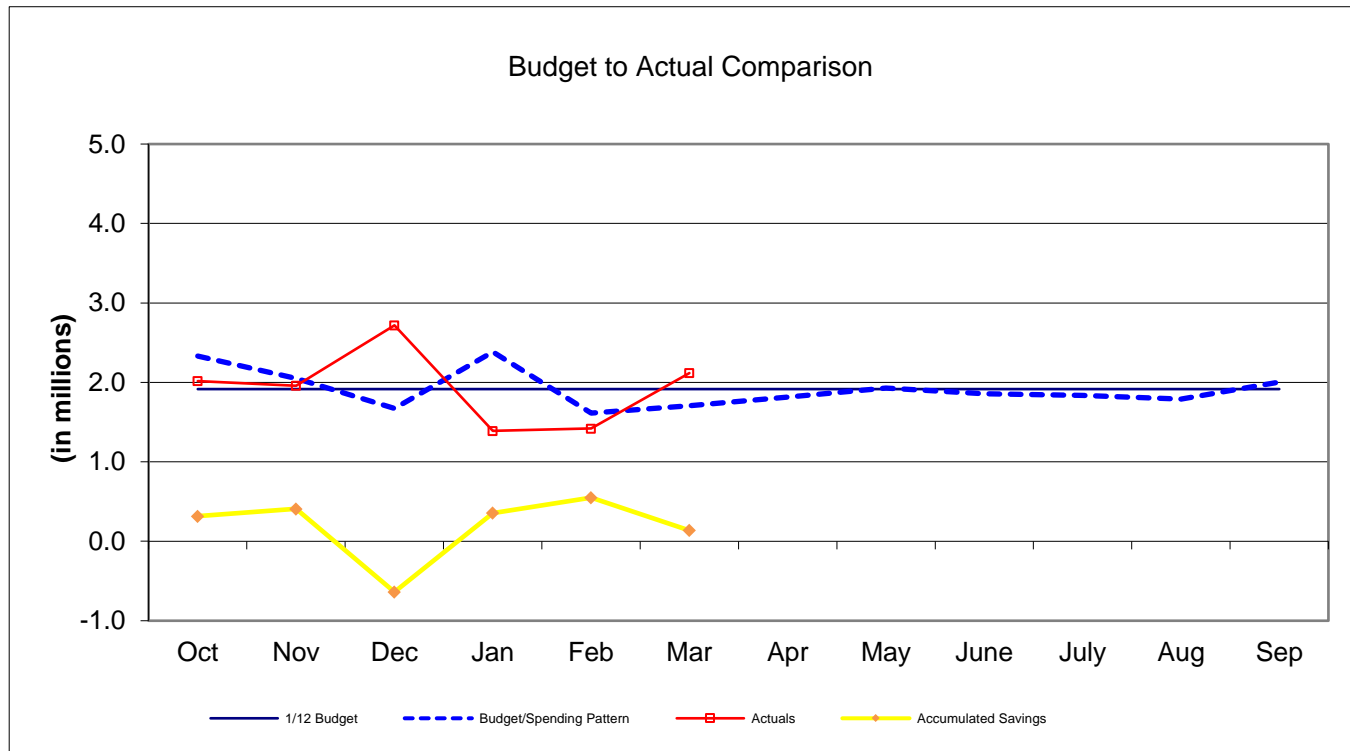
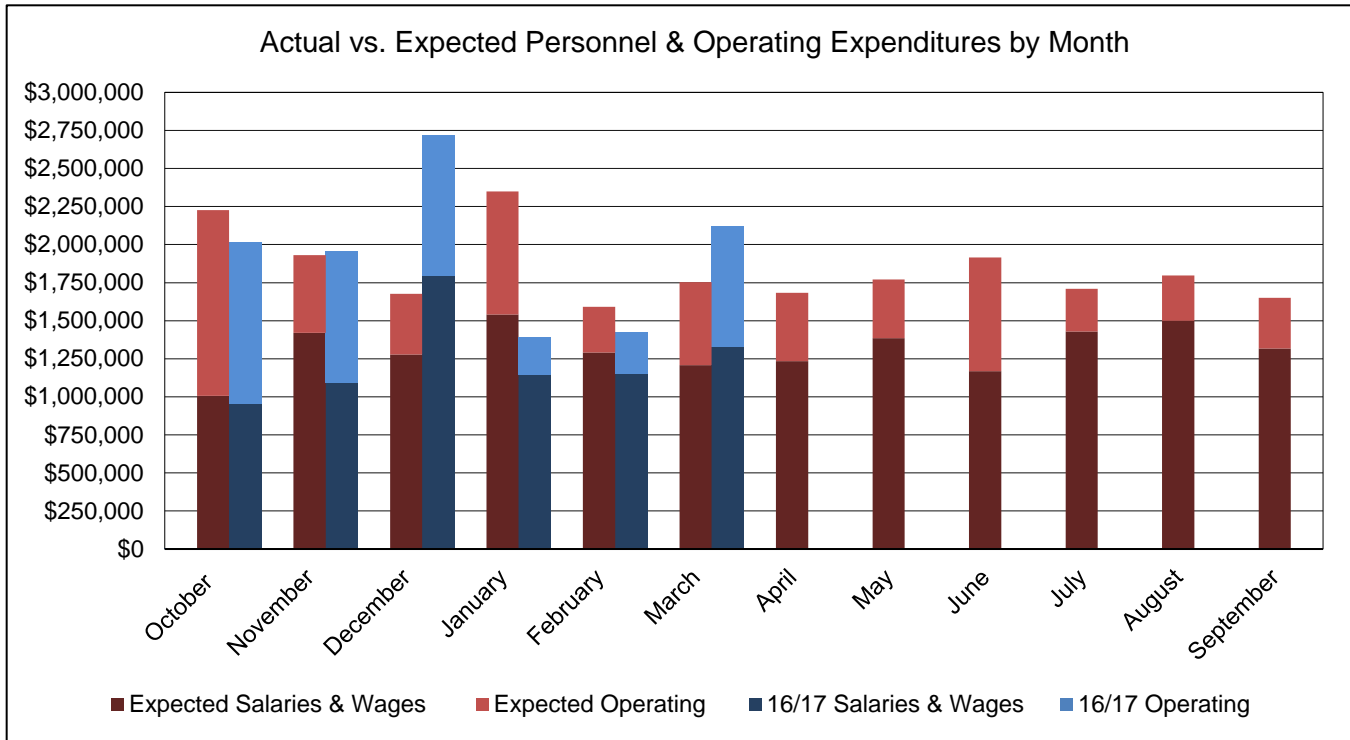
Budget Status as of March 31, 2017

Current Approved Budget	\$	22,988,216
Expenses:		
Year to Date (Prior Months)	\$	9,501,933 41.3%
Current Month		<u>2,117,102</u> 9.2%
 Total Expenses to Date (Target=50.0%)		 11,619,035 50.5%
 Unexpended Balance		 <u>\$ 11,369,181</u> 49.5%



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.

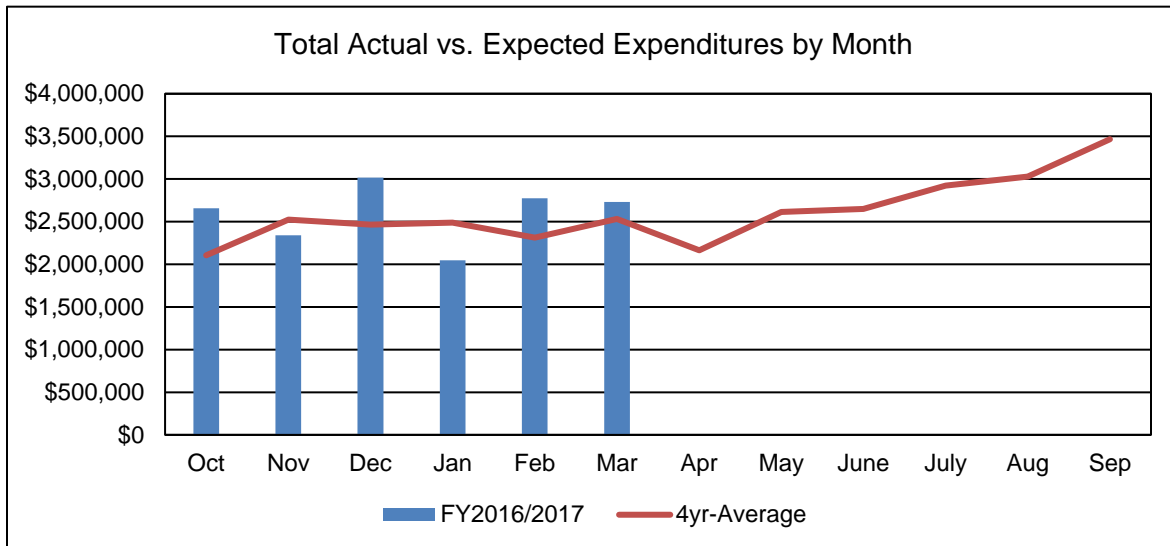
Executive Offices



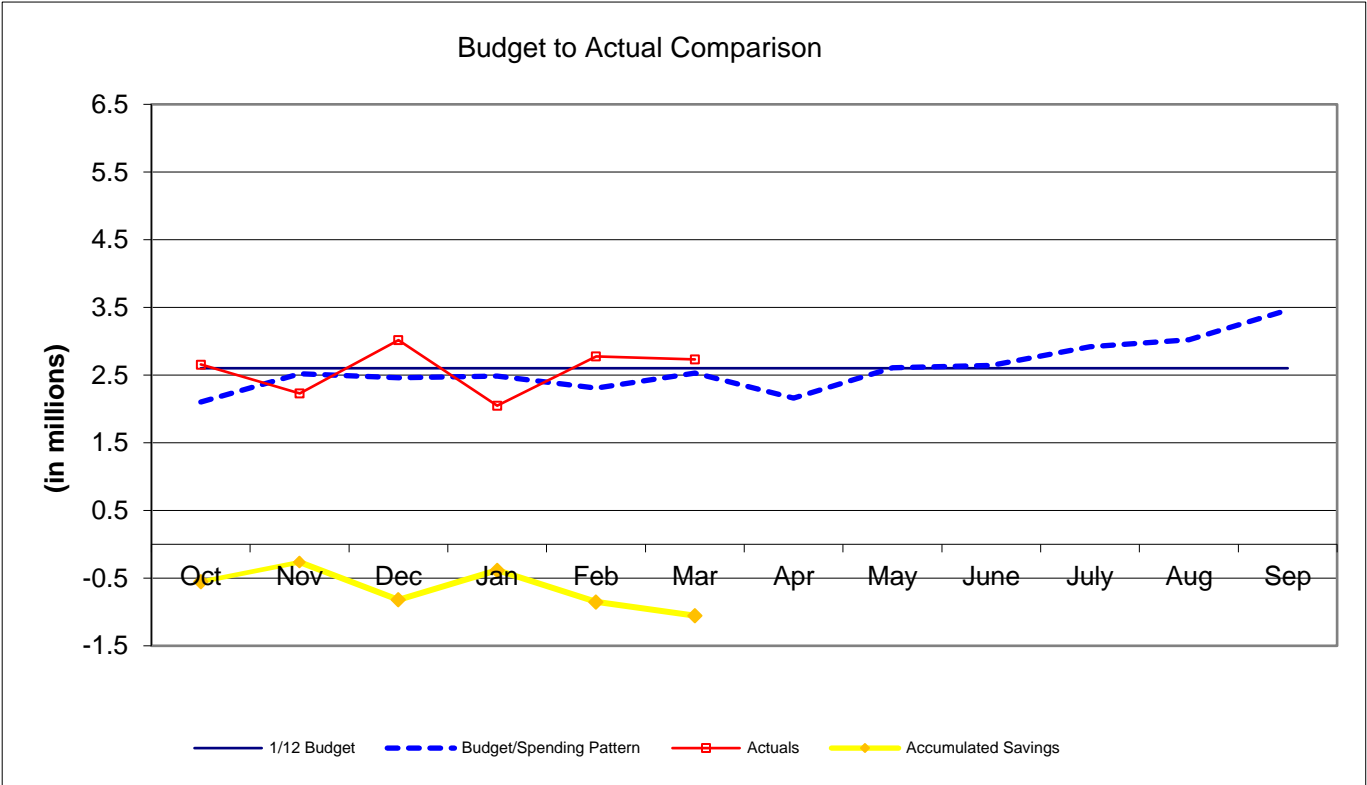
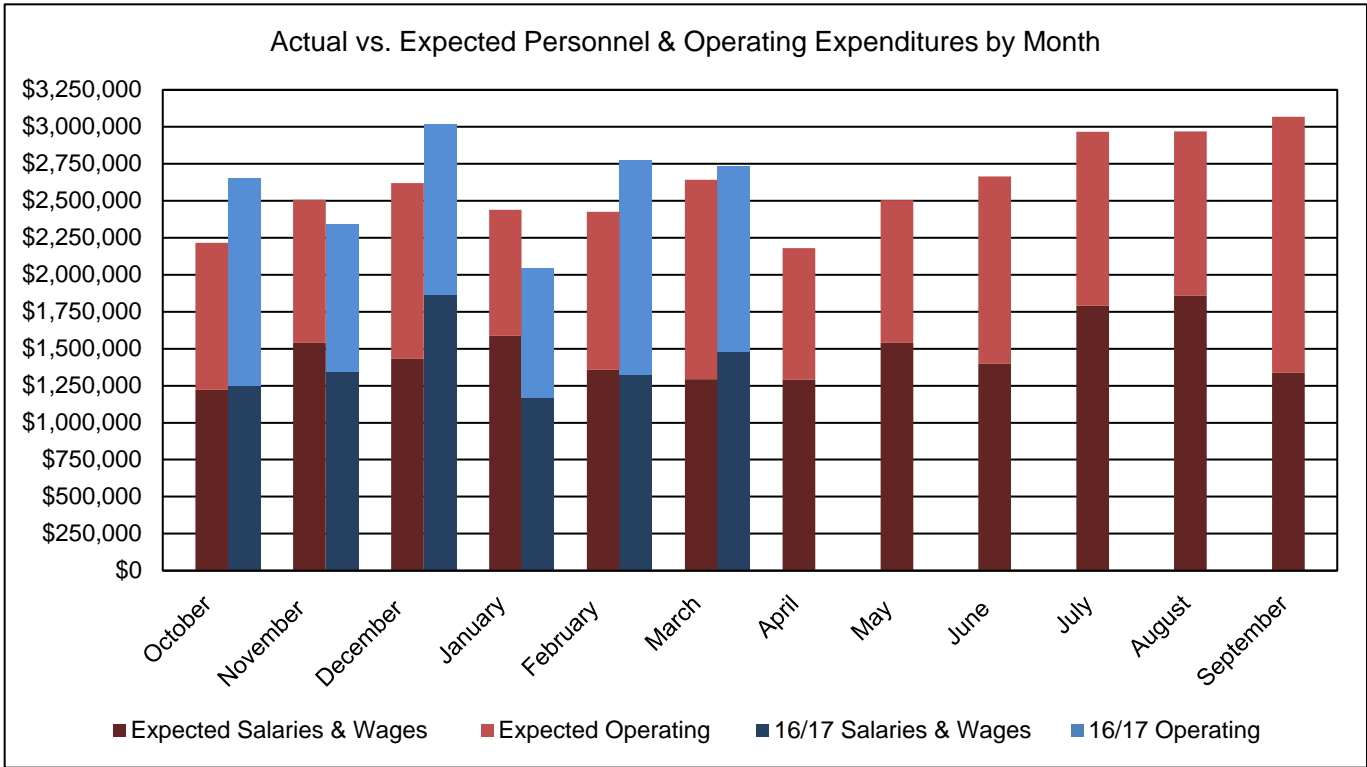
Families, Parks and Recreation Department

Budget Status as of March 31, 2017

Current Approved Budget		\$ 31,212,858
Expenses:		
Year to Date (Prior Months)	\$ 12,836,653	41.1%
Current Month	<u>2,731,202</u>	8.8%
 Total Expenses to Date (Target = 50.0%)		 15,567,855 49.9%
Unexpended Balance		 <u>\$ 15,645,003</u> 50.1%



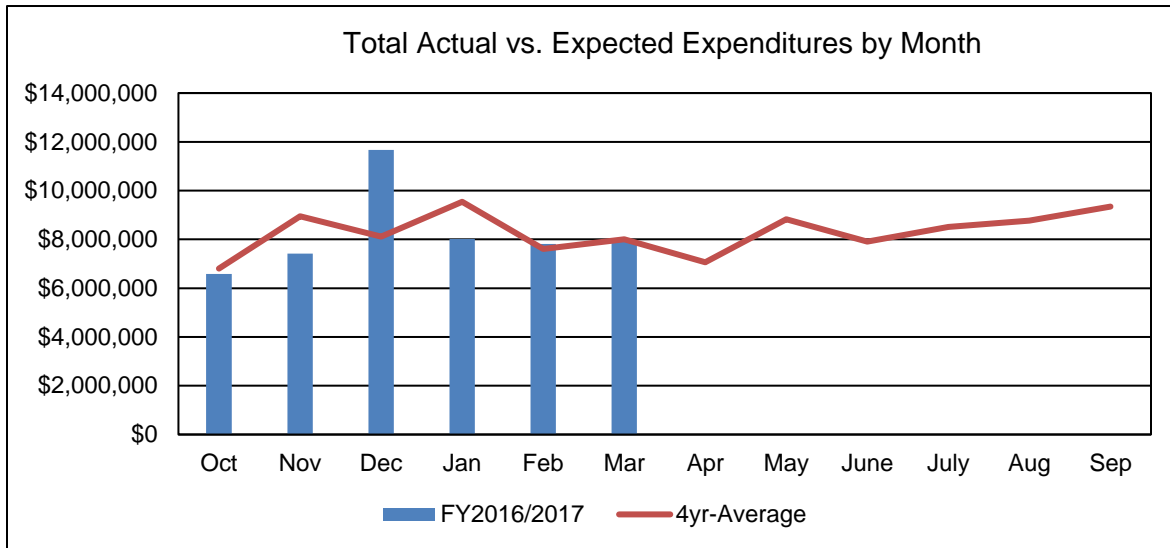
Families, Parks and Recreation Department



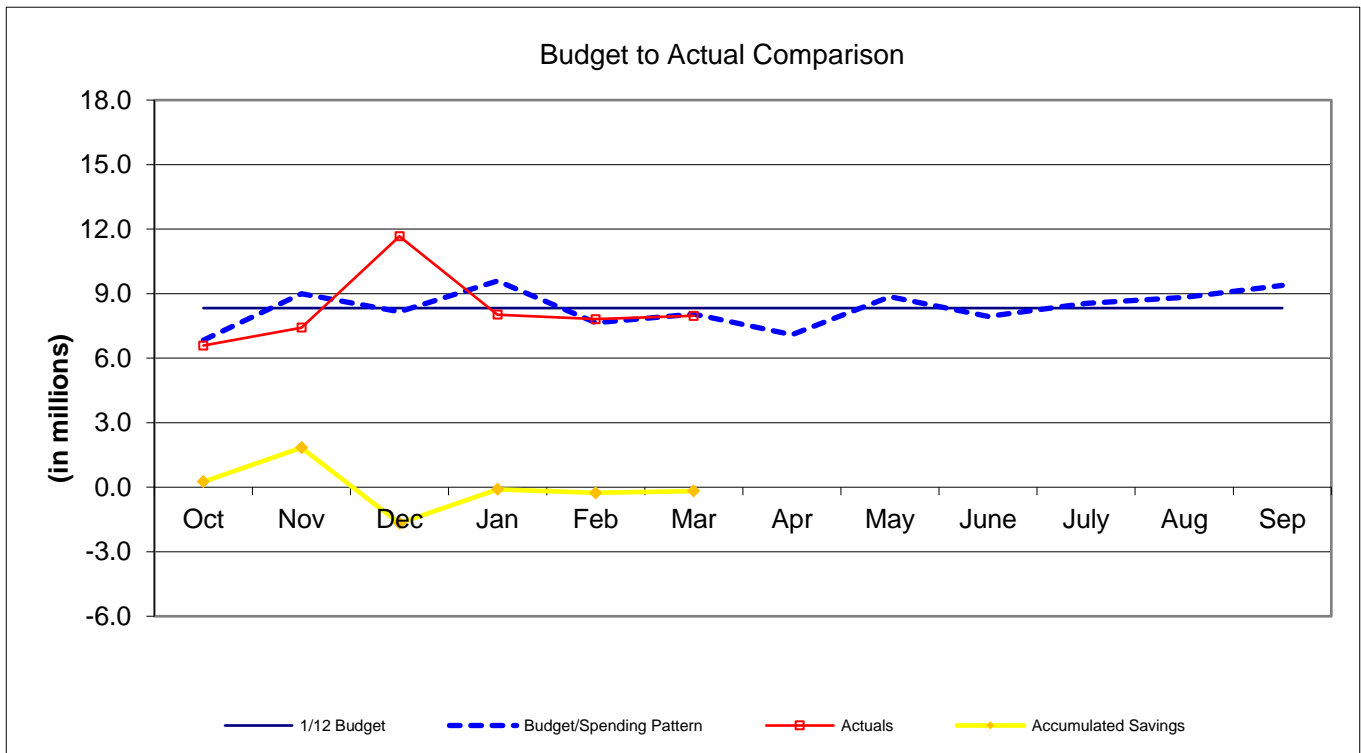
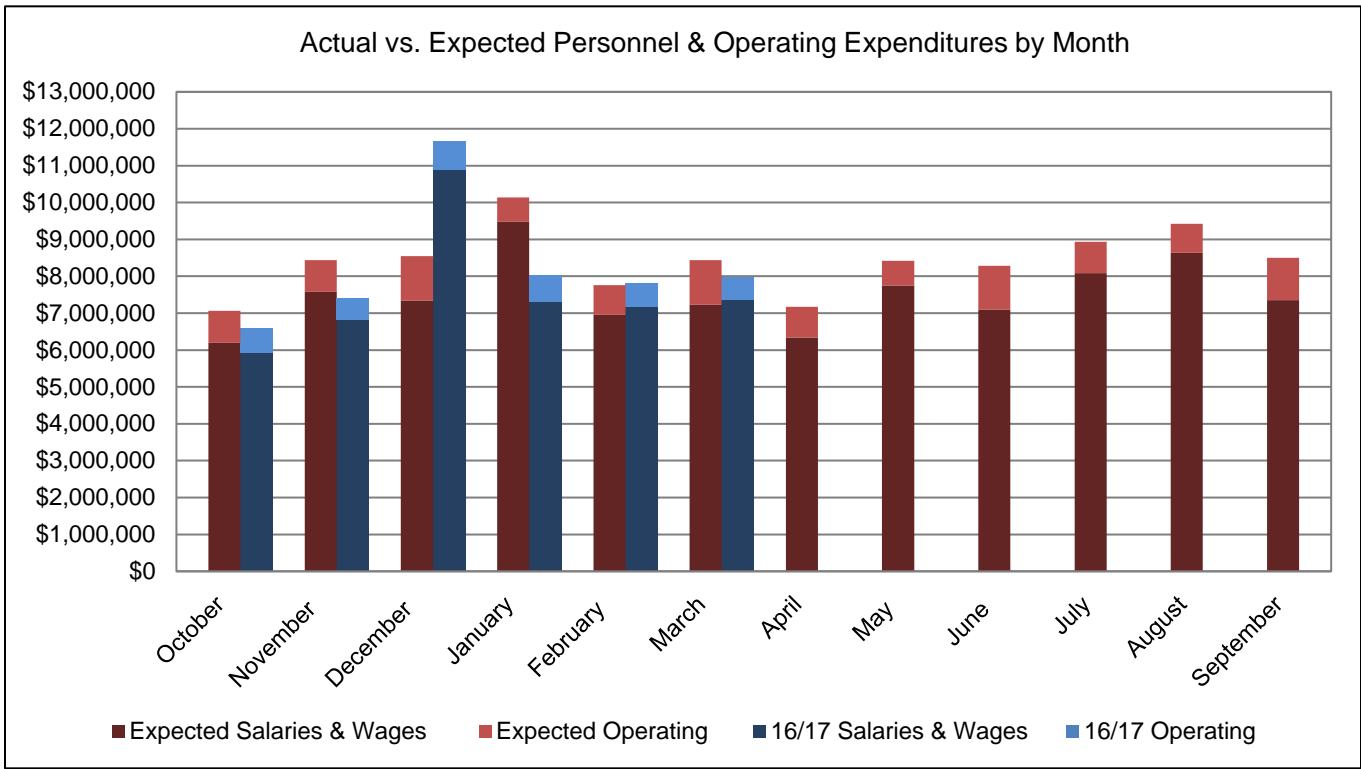
Fire Department

Budget Status as of March 31, 2017

Current Approved Budget		\$ 99,939,382
Expenses:		
Year to Date (Prior Months)	\$ 41,491,560	41.5%
Current Month	<u>7,967,776</u>	8.0%
 Total Expenses to Date (Target = 50.0%)		 49,459,336 49.5%
 Unexpended Balance		 <u>\$ 50,480,046</u> 50.5%



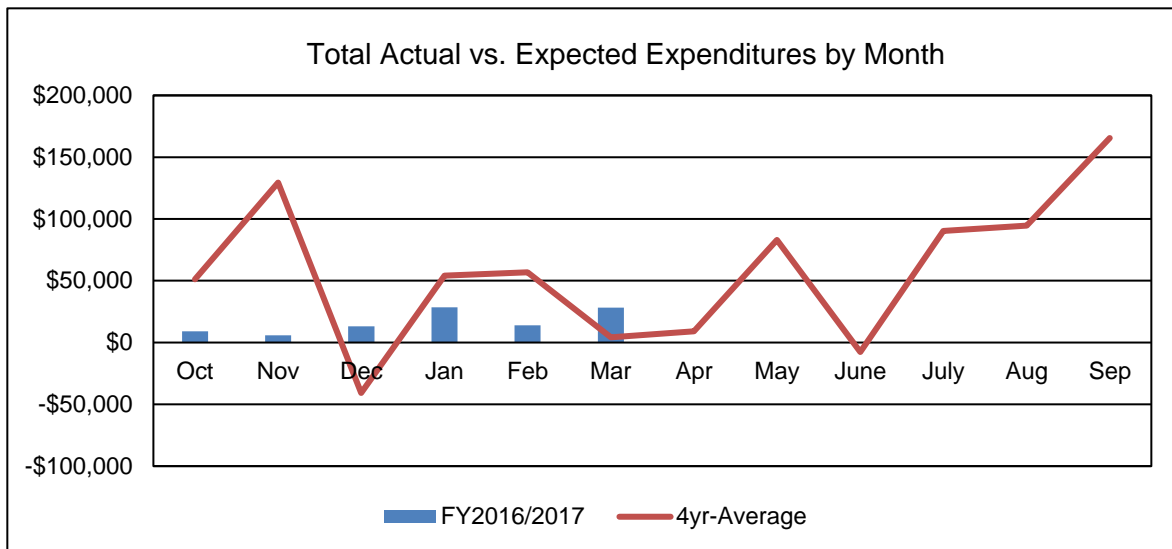
Fire Department



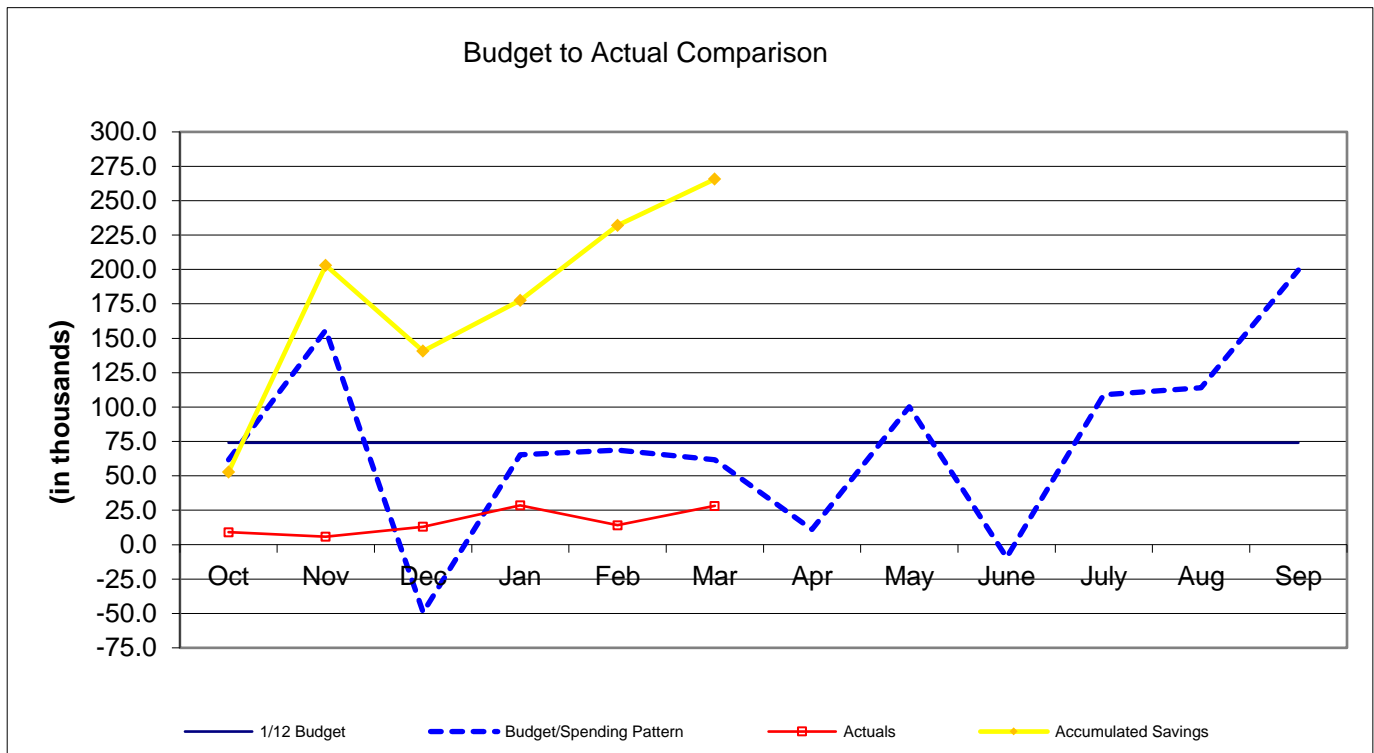
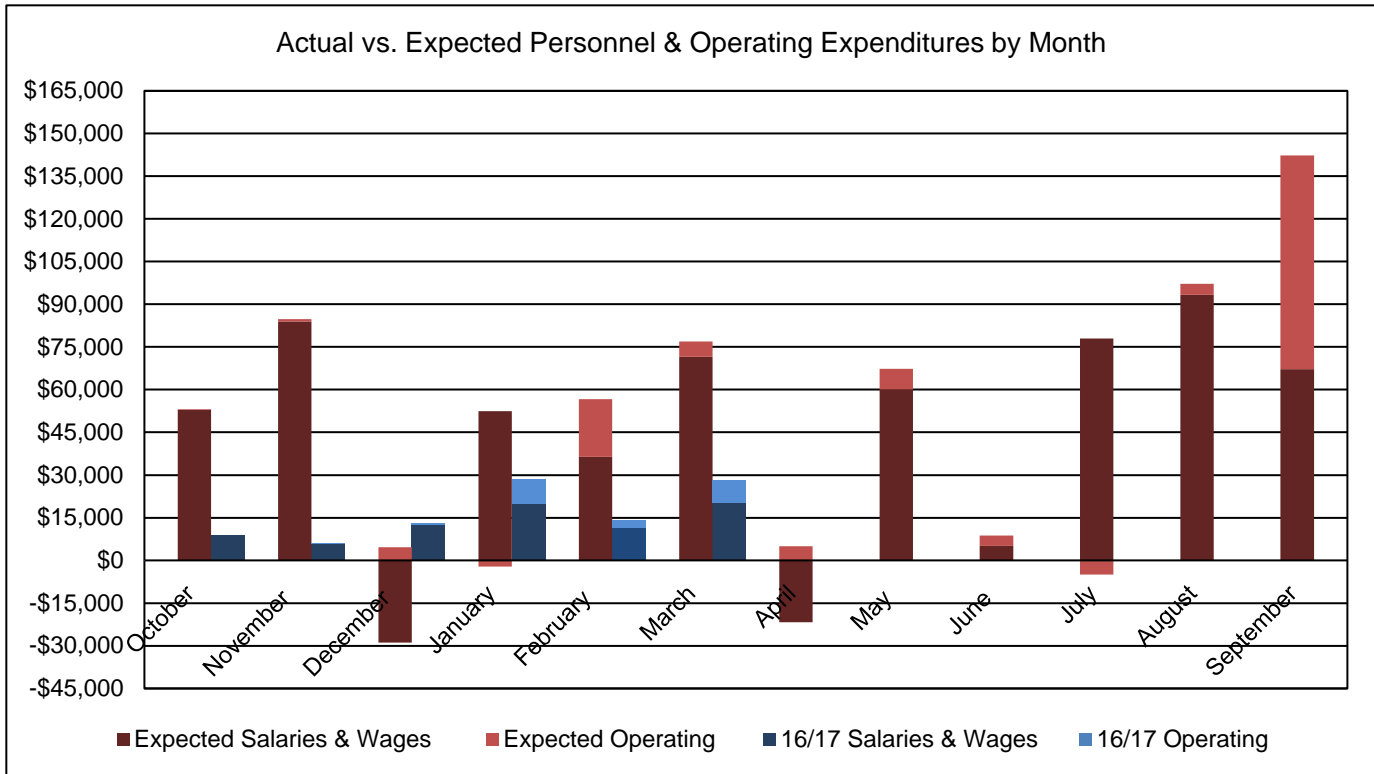
Housing & Community Development

Budget Status as of March 31, 2017

Current Approved Budget	\$	888,877
Expenses:		
Year to Date (Prior Months)	\$	70,453 7.9%
Current Month		<u>28,154</u> 3.2%
Total Expenses to Date (Target = 50.0%)		98,608 11.1%
Unexpended Balance	\$	<u>790,269</u> 88.9%



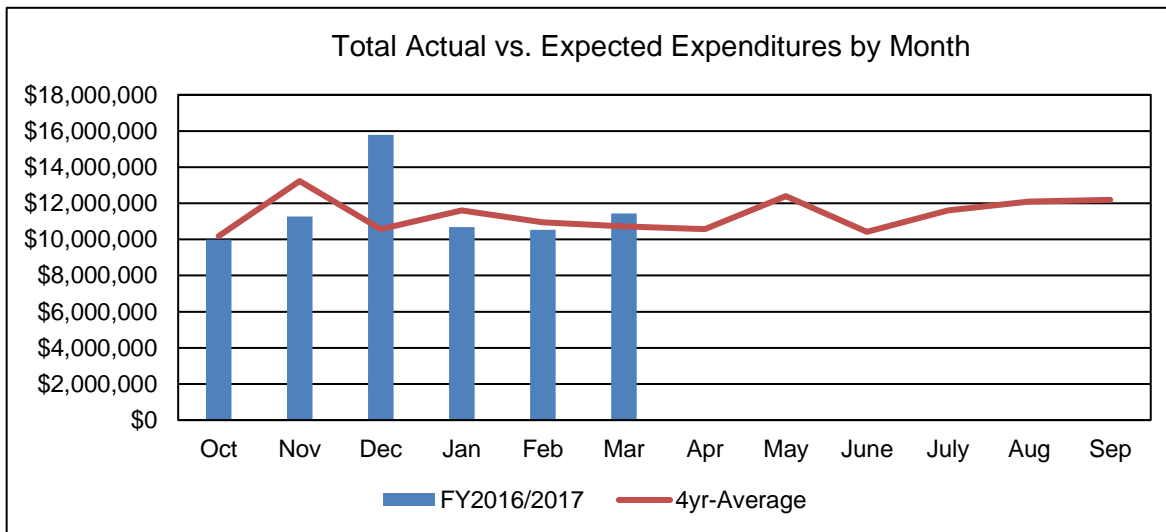
Housing & Community Development



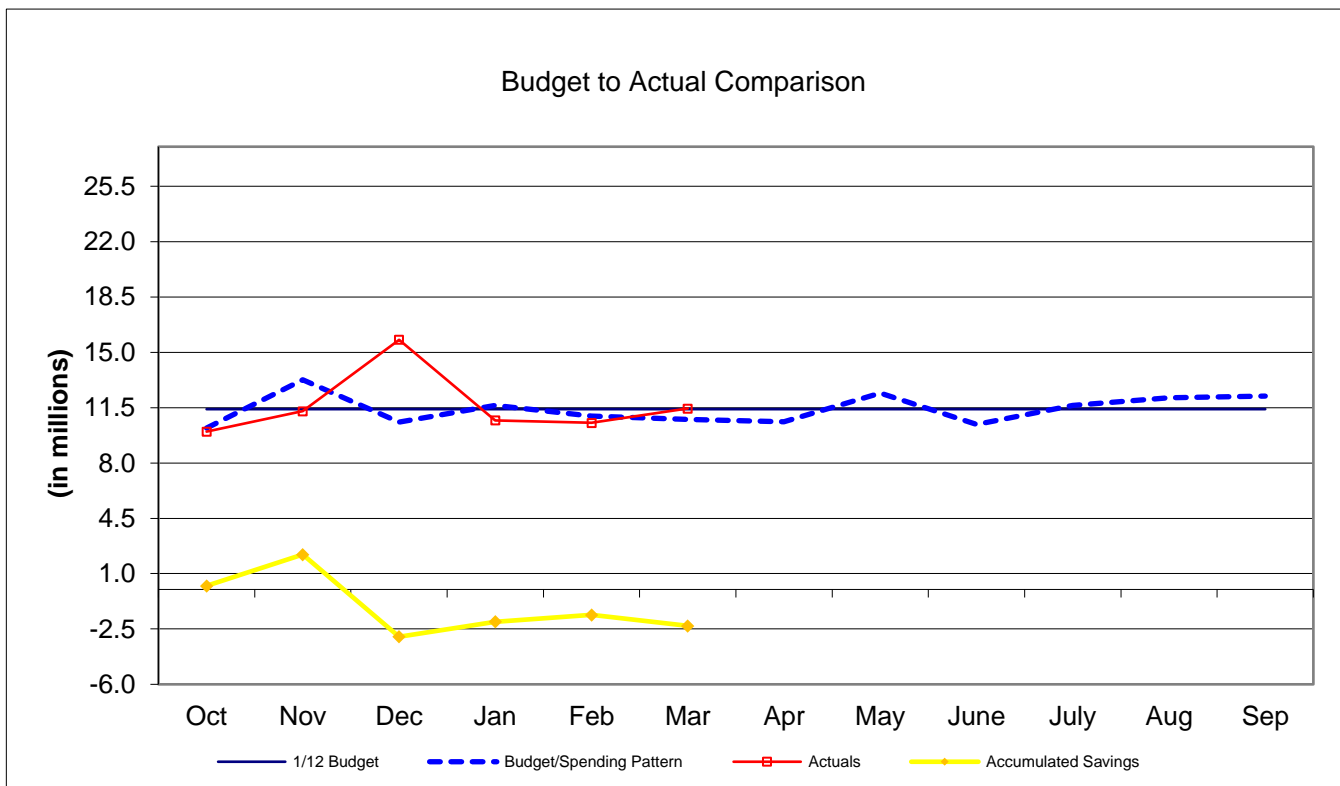
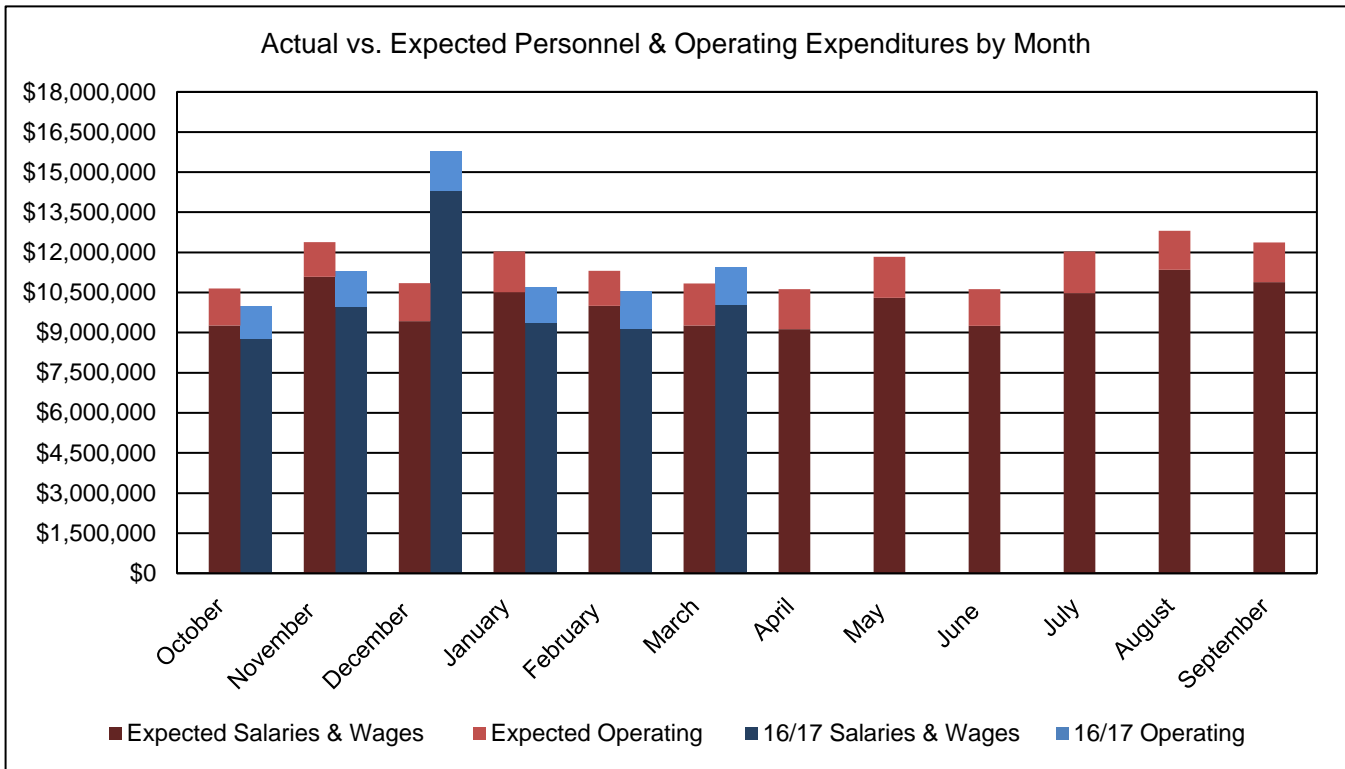
Police Department

Budget Status as of March 31, 2017

Current Approved Budget	\$	136,838,570
Expenses:		
Year to Date (Prior Months)	\$	58,267,986 42.6%
Current Month		<u>11,440,180</u> 8.4%
 Total Expenses to Date (Target = 50.0%)		 69,708,166 50.9%
 Unexpended Balance	 \$	 <u>67,130,404</u> 49.1%



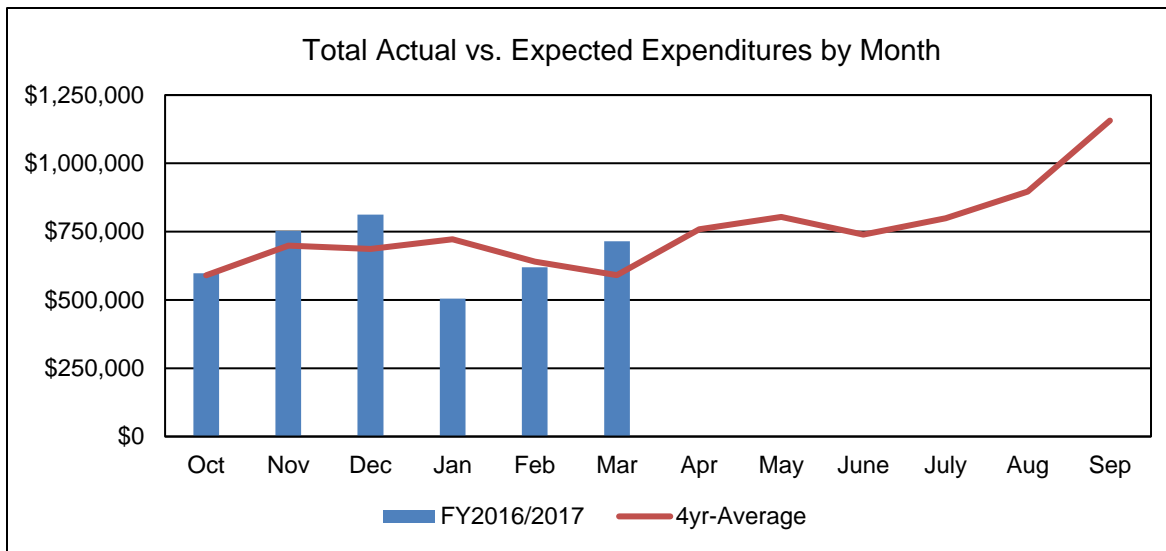
Police Department



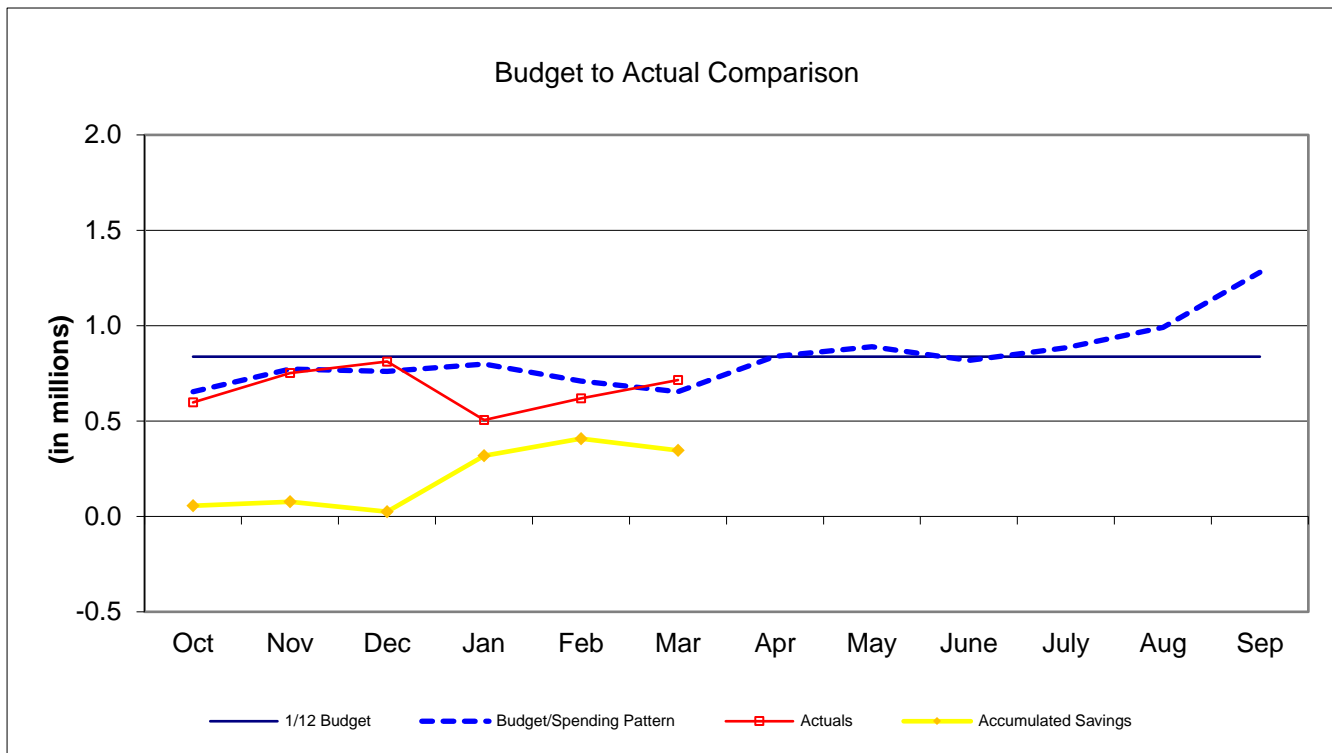
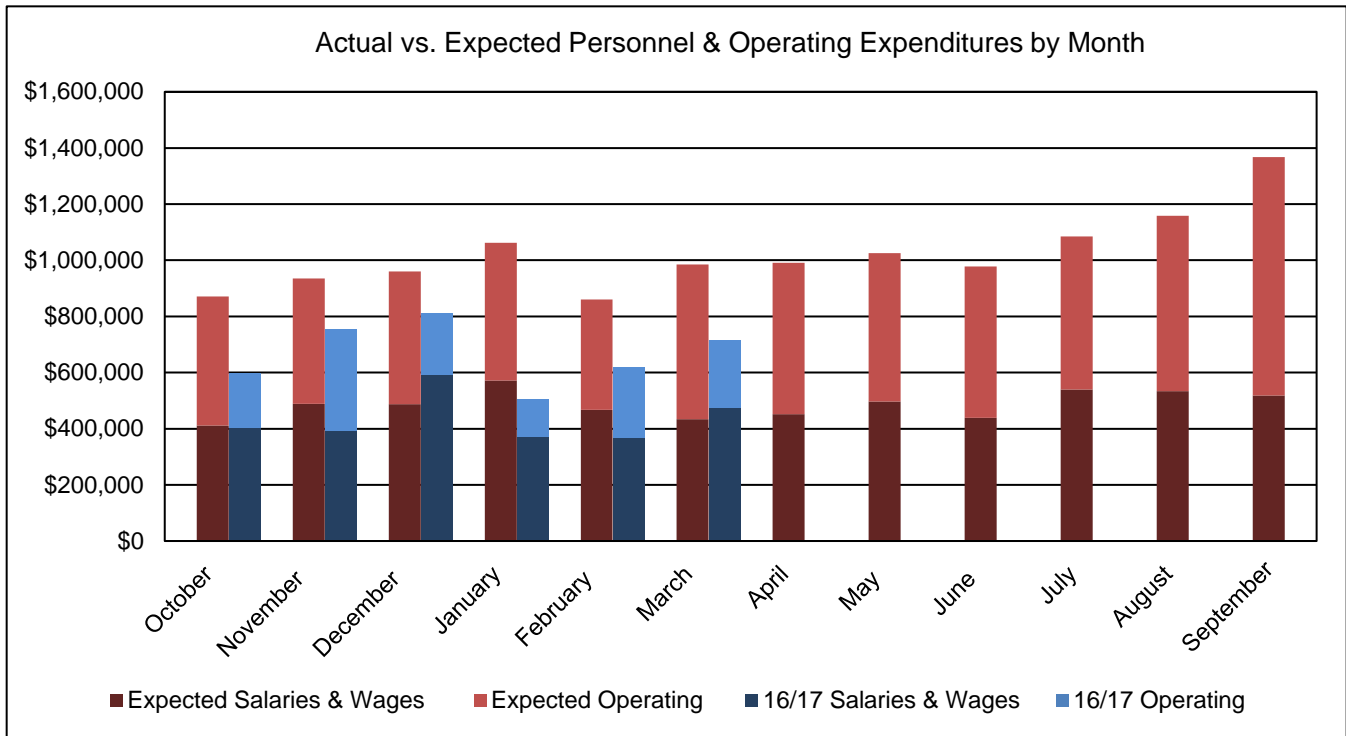
Public Works Department

Budget Status as of March 31, 2017

Current Approved Budget			\$ 10,049,120	
Expenses:				
Year to Date (Prior Months)	\$	3,286,228	32.7%	
Current Month		<u>715,170</u>	7.1%	
Total Expenses to Date (Target = 50.0%)			4,001,398	39.8%
Unexpended Balance			<u>\$ 6,047,722</u>	60.2%



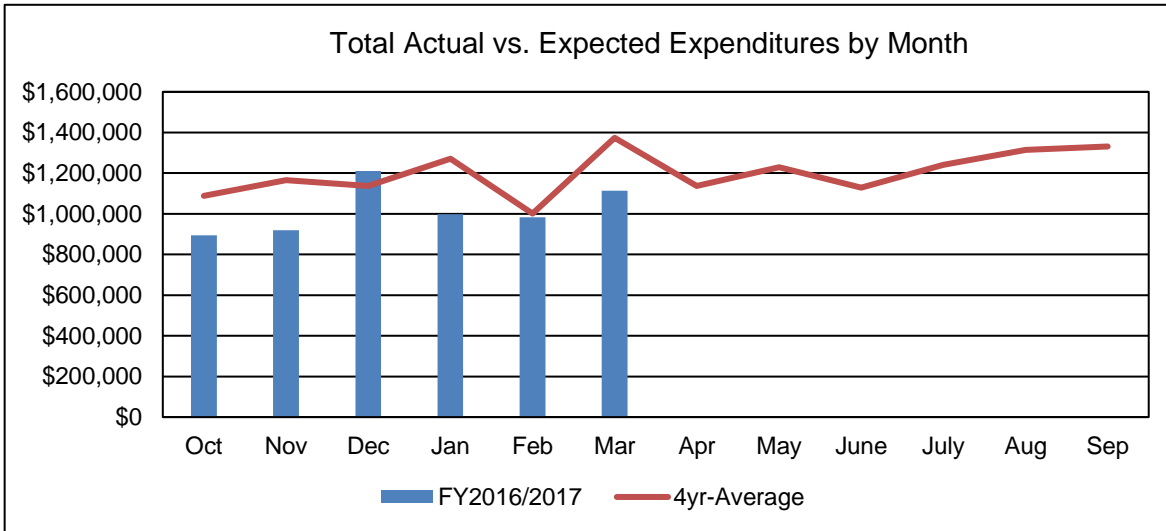
Public Works Department



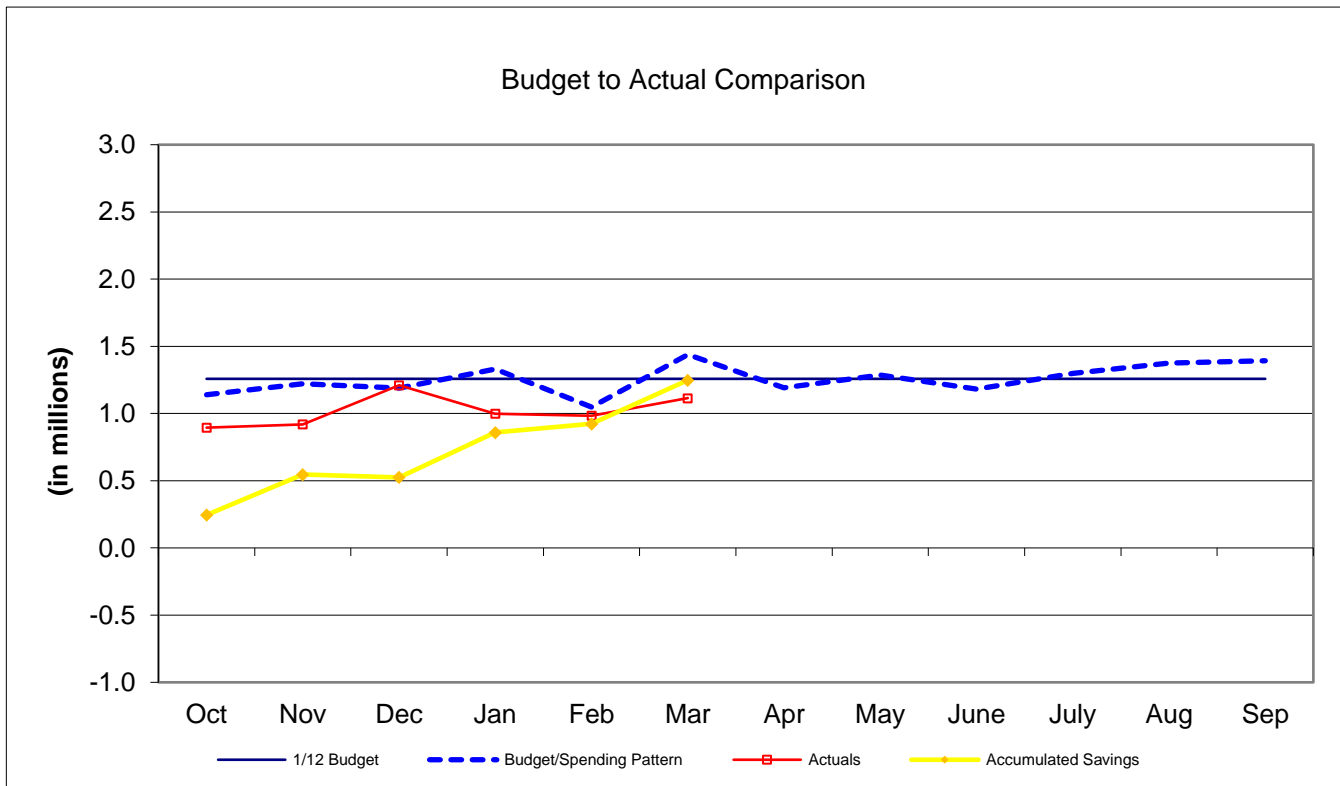
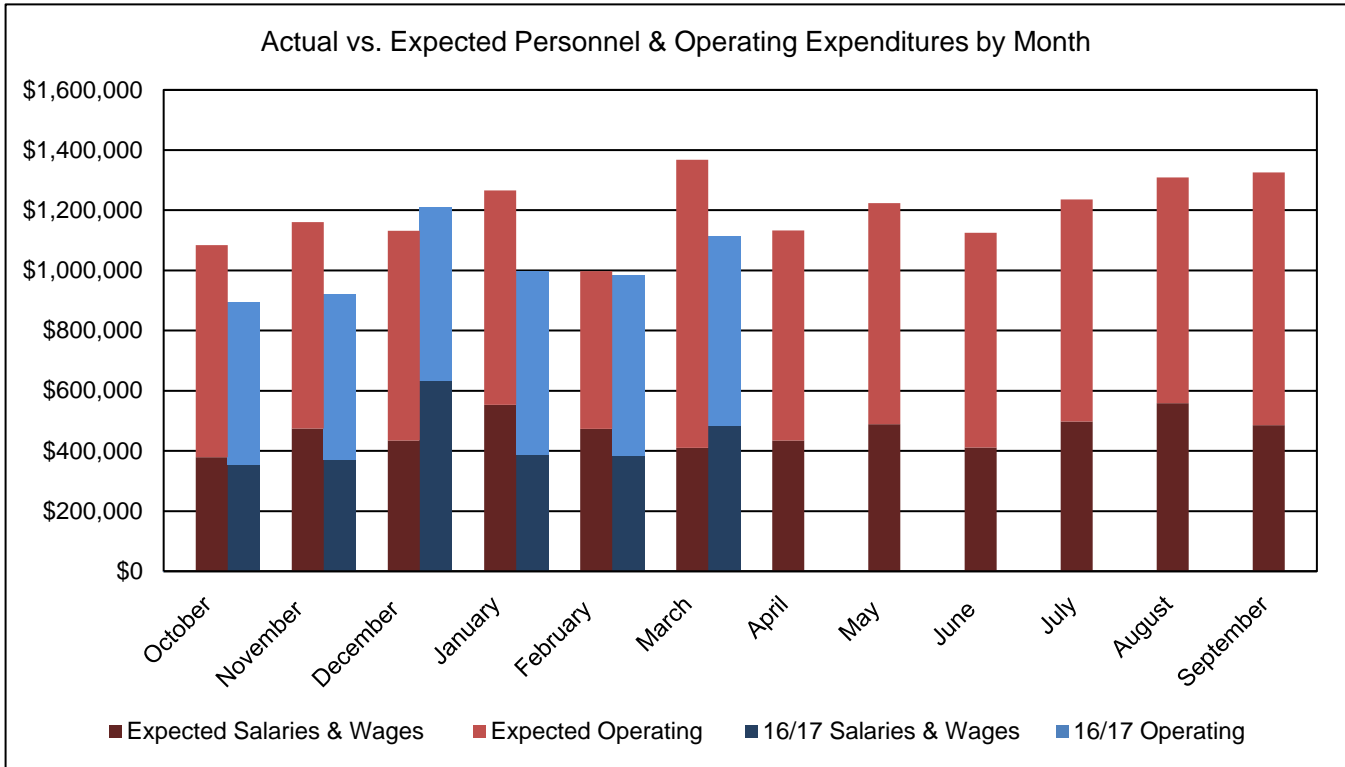
Transportation Department

Budget Status as of March 31, 2017

Current Approved Budget		\$	15,095,585	
Expenses:				
Year to Date (Prior Months)	\$	5,005,957	33.2%	
Current Month		<u>1,113,918</u>	7.4%	
Total Expenses to Date (Target = 50.0%)			6,119,875	40.5%
Unexpended Balance			<u>\$ 8,975,710</u>	59.5%



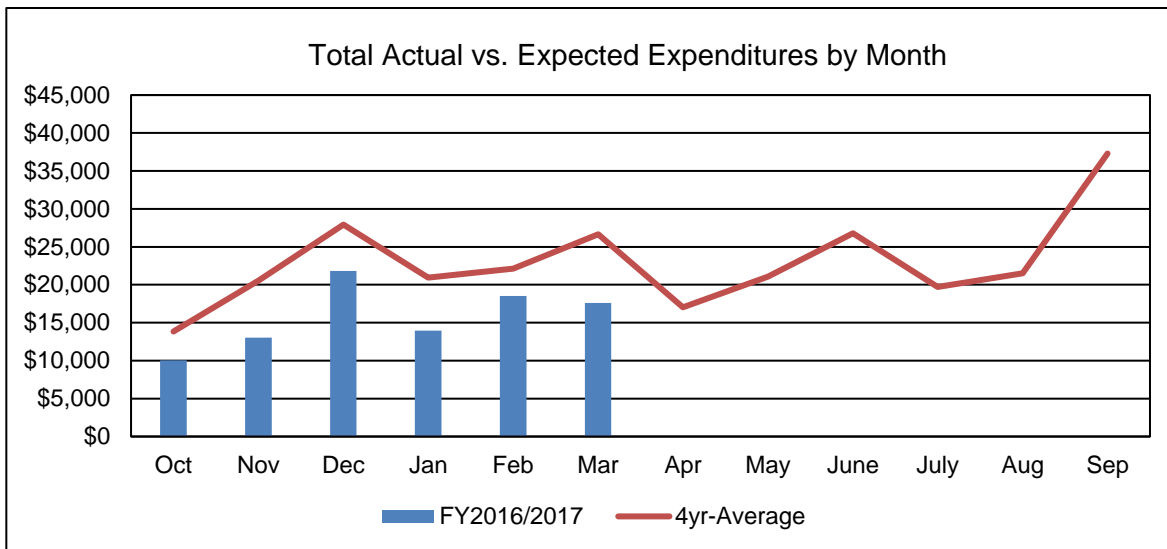
Transportation Department



Commissioner - District 1

Budget Status as of March 31, 2017

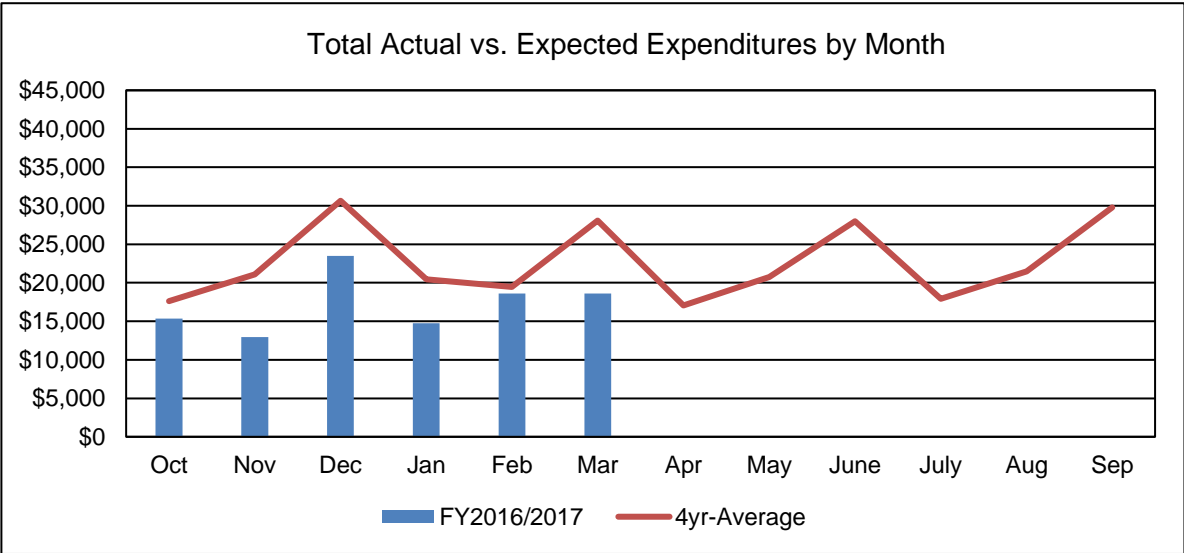
Current Approved Budget		\$	302,001	
Expenses:				
Year to Date (Prior Months)	\$	77,375	25.6%	
Current Month		<u>17,588</u>	5.8%	
Total Expenses to Date (Target = 50.00%)			94,962	31.4%
Unexpended Balance			<u>\$ 207,039</u>	68.6%



Commissioner - District 2

Budget Status as of March 31, 2017

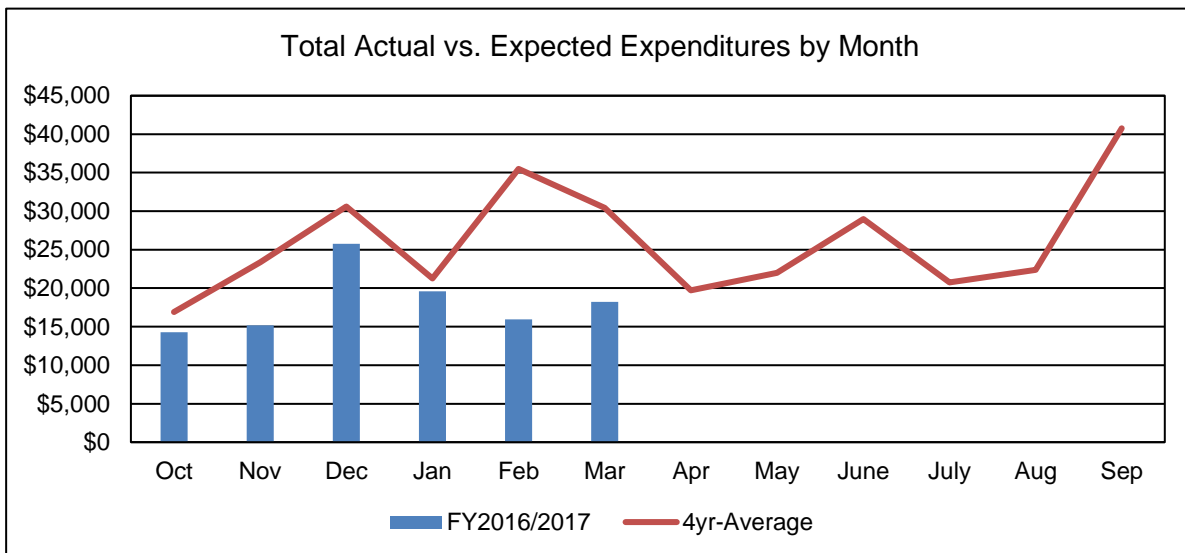
Current Approved Budget		\$	296,025	
Expenses:				
Year to Date (Prior Months)	\$	85,136	28.8%	
Current Month		<u>18,628</u>	6.3%	
Total Expenses to Date (Target = 50.00%)			103,764	35.1%
Unexpended Balance			<u>\$ 192,261</u>	64.9%



Commissioner - District 3

Budget Status as of March 31, 2017

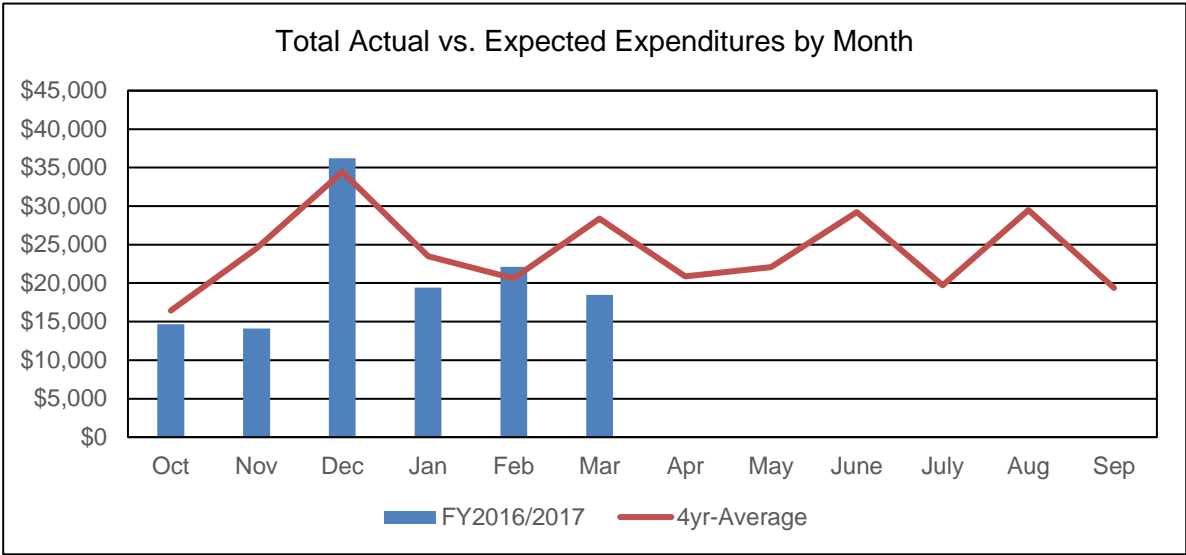
Current Approved Budget		\$	319,690	
Expenses:				
Year to Date (Prior Months)	\$	90,799	28.4%	
Current Month		<u>18,223</u>	5.7%	
Total Expenses to Date (Target = 50.00%)			109,022	34.1%
Unexpended Balance			<u>\$ 210,668</u>	65.9%



Commissioner - District 4

Budget Status as of March 31, 2017

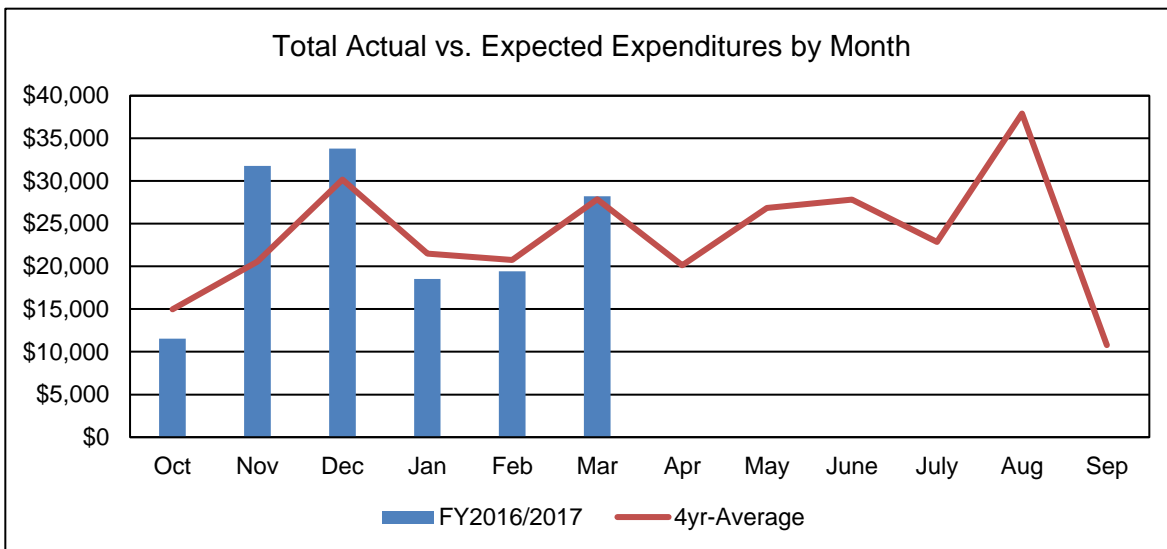
Current Approved Budget		\$	306,997	
Expenses:				
Year to Date (Prior Months)	\$	106,523	34.7%	
Current Month		<u>18,483</u>	6.0%	
Total Expenses to Date (Target = 50.00%)			125,005	40.7%
Unexpended Balance			<u>\$ 181,992</u>	59.3%



Commissioner - District 5

Budget Status as of March 31, 2017

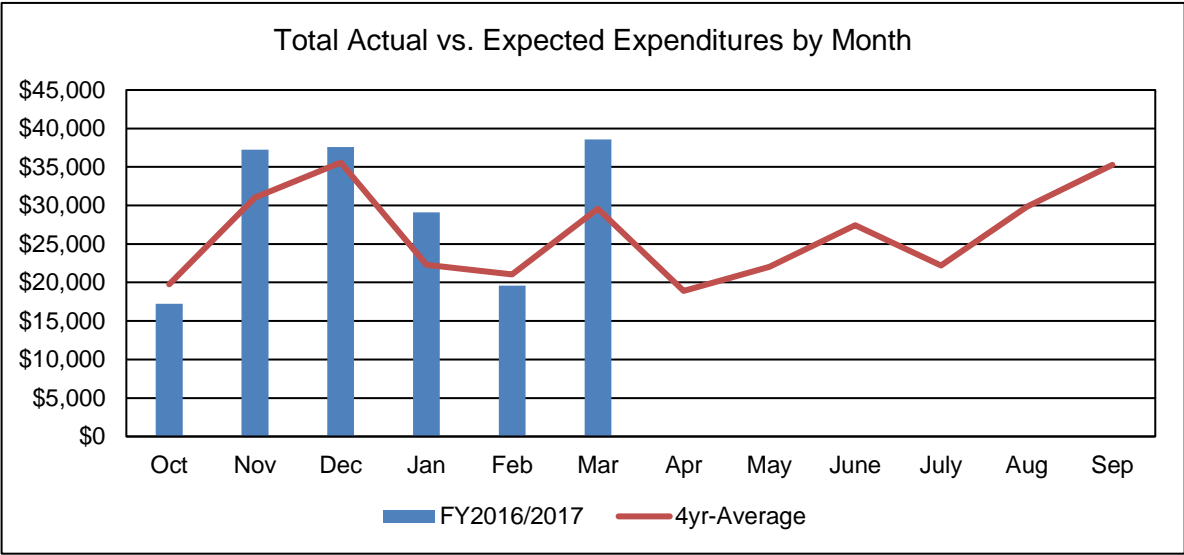
Current Approved Budget		\$	297,442	
Expenses:				
Year to Date (Prior Months)	\$	115,142	38.7%	
Current Month		<u>28,208</u>	9.5%	
Total Expenses to Date (Target = 50.00%)			143,350	48.2%
Unexpended Balance			<u>\$ 154,092</u>	51.8%



Commissioner - District 6

Budget Status as of March 31, 2017

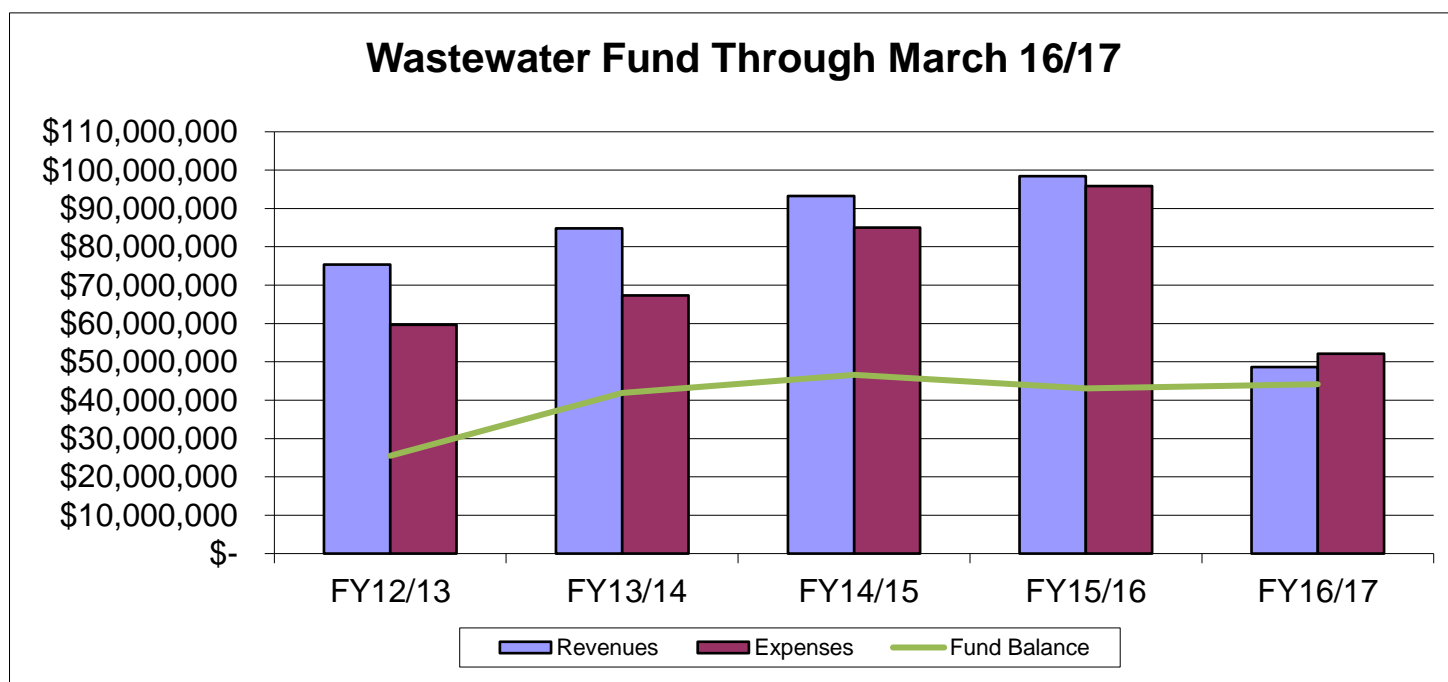
Current Approved Budget		\$	303,790	
Expenses:				
Year to Date (Prior Months)	\$	140,745	46.3%	
Current Month		<u>38,560</u>	12.7%	
Total Expenses to Date (Target = 50.00%)			179,306	59.0%
Unexpended Balance			<u>\$ 124,484</u>	41.0%



Budget to Actual Comparison - Wastewater Fund (4100_F)

as of March 31, 2017

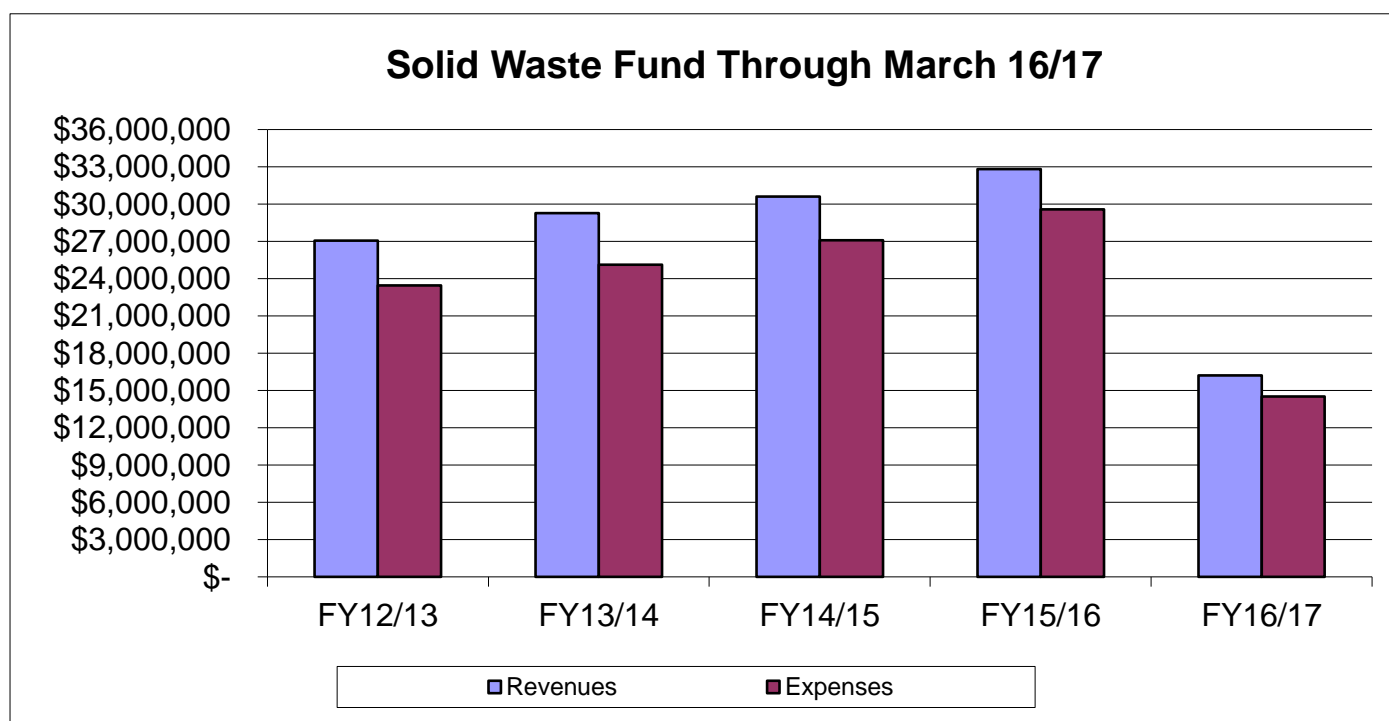
Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b = 50.0%	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 85,122,228	\$ 48,999,615	57.6%	\$ 46,194,190	54.8%
Other Revenues	565,794	(337,977)	-59.7%	381,849	50.1%
Total Revenues	\$ 85,688,022	\$ 48,661,638	56.8%	\$ 46,576,039	54.7%
Expenses					
Salaries and Benefits	\$ 20,899,341	\$ 8,755,919	41.9%	\$ 8,058,265	42.3%
Supplies	4,530,000	2,318,828	51.2%	2,057,147	42.3%
Contractual Services	10,755,000	5,406,195	50.3%	3,817,173	37.7%
Other Operating Expenses	293,527	283,812	96.7%	260,920	116.4%
Travel	102,080	9,397	9.2%	12,946	8.9%
Utilities	6,085,000	3,059,393	50.3%	2,871,903	48.1%
Fleet and Facility Charges	2,691,971	1,629,420	60.5%	1,389,813	49.5%
Debt Service	-	550	-	550	0.0%
Enterprise Dividend	7,101,345	3,550,673	50.0%	3,337,379	50.0%
Cost Allocation Plan Fee	3,242,499	1,621,250	50.0%	1,430,933	50.0%
Capital Outlay	1,477,846	921,140	62.3%	678,531	72.9%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	47,450,713	24,681,948	52.0%	21,915,055	45.6%
Total Expenses	\$ 104,629,322	\$ 52,238,523	49.9%	\$ 45,830,614	43.7%
Fund Balance Addition / (Use)	(18,941,300)	\$ (3,576,886)		\$ 745,425	



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

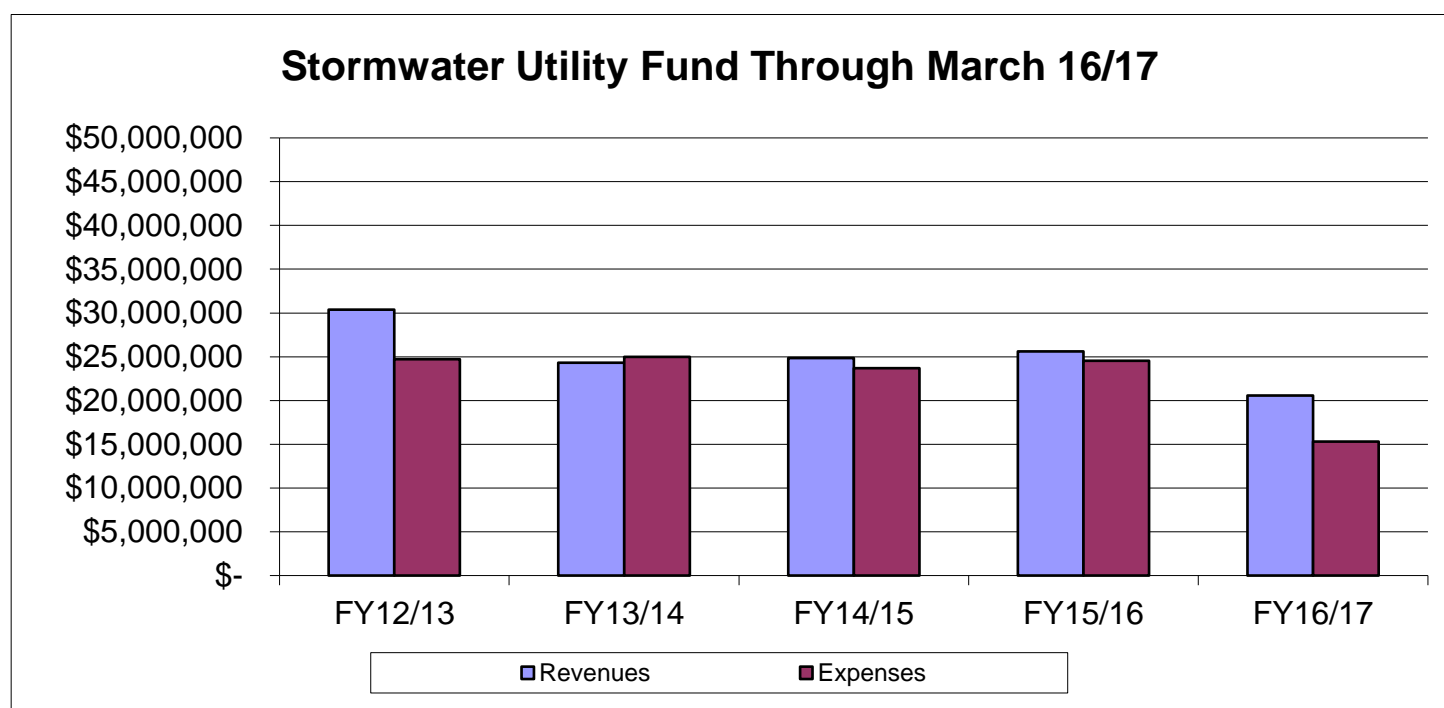
as of March 31, 2017

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b =	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 32,540,543	\$ 16,242,230	49.9%	\$ 15,780,196	50.9%
Franchise Fees	80,000	-	0.0%	-	0.0%
Other Revenues	202,266	(22,401)	-11.1%	276,454	170.3%
Project Encumbrance	4,677,706	-	0.0%	-	0.0%
Total Revenues	\$ 37,500,515	\$16,219,829	43.3%	\$ 16,056,649	44.6%
Expenses					
Salaries and Benefits	\$ 7,959,182	\$ 3,749,062	47.1%	3,478,597	46.1%
Supplies	2,278,697	512,348	22.5%	604,975	25.6%
Contractual Services	1,223,962	428,900	35.0%	344,212	27.0%
Other Operating Expenses	1,313,042	118,802	9.0%	124,749	9.0%
Travel	16,000	820	5.1%	3,121	28.4%
Utilities	5,504,600	2,712,108	49.3%	2,659,272	38.6%
Fleet and Facility Charges	6,477,175	3,795,058	58.6%	3,323,982	47.3%
Enterprise Dividend	2,405,683	1,202,841	50.0%	1,135,932	50.0%
Cost Allocation Plan Fee	1,276,112	638,056	50.0%	573,980	50.0%
Capital Outlay	4,156,803	1,217,133	29.3%	2,334,420	166.5%
Contingency	4,396,672	-	0.0%	-	0.0%
Transfer Out	492,587	255,472	51.9%	171,500	93.2%
Total Expenses	\$ 37,500,515	\$ 14,630,601	39.01%	\$ 14,754,740	39.89%
Fund Balance Addition / (Use)	\$ -	\$1,589,228		\$ 1,301,909	



Budget to Actual Comparison - Stormwater Utility Fund (4160_F)
as of March 31, 2017

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,235,837	\$ 20,665,238	88.9%	\$ 20,881,561	91.8%
Intergovernmental	-		0.0%	291,000	#DIV/0!
Other Revenues	494,298	(236,800)	-47.9%	419,628	86.4%
Project Encumbrance	33,019,425		0.0%		0.0%
Transfers In	258,036	151,404	58.7%		N/A
Total Revenues	\$ 57,007,596	\$ 20,579,842	36.1%	\$ 21,592,189	36.3%
Expenses					
Salaries and Benefits	\$ 6,867,217	\$ 2,571,329	37.4%	\$ 2,253,105	41.5%
Supplies	694,098	110,935	16.0%	262,243	40.1%
Contractual Services	5,310,999	1,822,397	34.3%	3,231,463	40.3%
Other Operating Expenses	1,452,966	321,122	22.1%	573,369	48.4%
Travel	19,195	9,478	49.4%	1,636	9.0%
Utilities	198,447	110,348	55.6%	130,528	57.3%
Fleet and Facility Charges	1,118,557	625,226	55.9%	524,938	28.4%
Enterprise Dividend	1,811,779	905,889	50.0%	900,479	50.0%
Cost Allocation Plan Fee	942,708	471,354	50.0%	492,378	50.0%
Capital Outlay	17,520,108	5,594,518	31.9%	3,009,285	13.2%
Contingency	18,827,884	-	0.0%	-	0.0%
Transfer Out	5,616,446	2,808,223	50.0%	15,000	7.4%
Total Expenses	\$ 60,380,404	\$ 15,350,819	25.42%	\$ 11,394,422	19.16%
Fund Balance Addition / (Use)	\$ (3,372,808)	\$ 5,229,022		\$ 10,197,767	

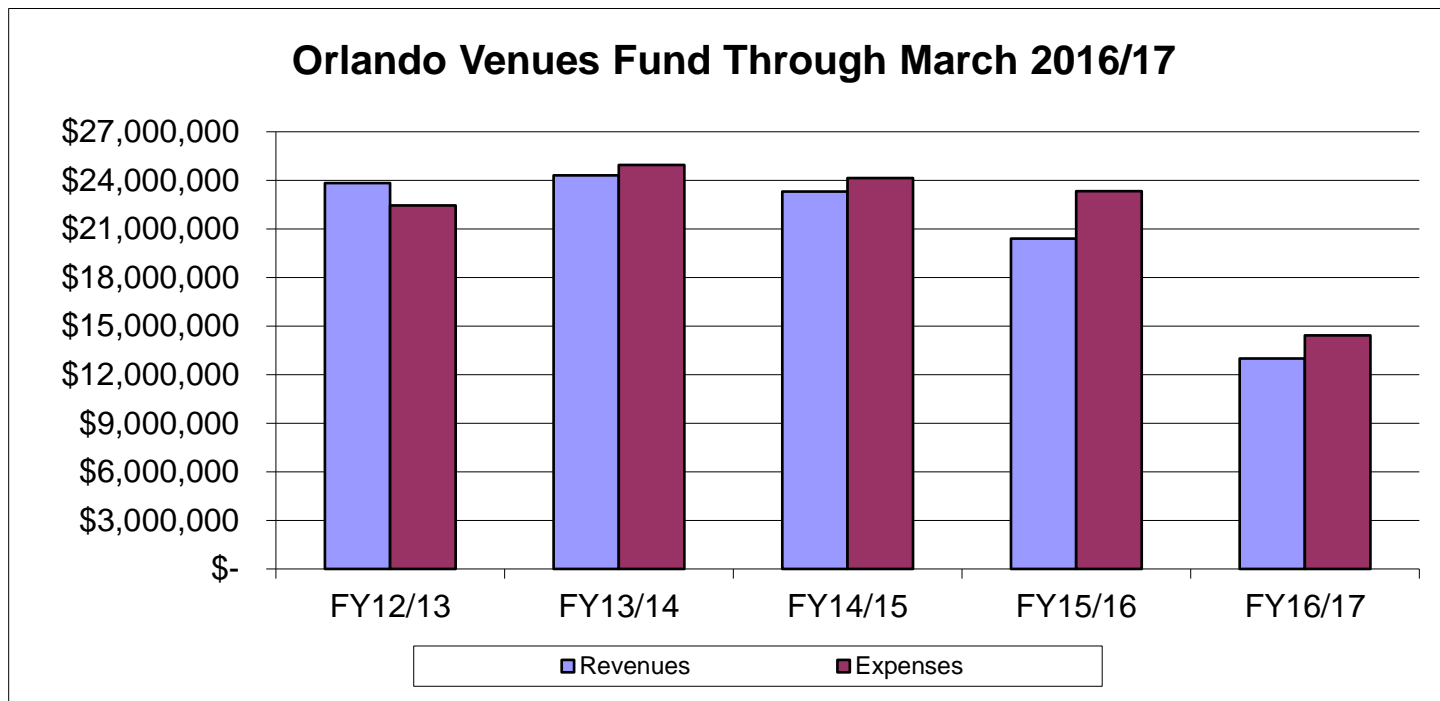


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of March 31, 2017

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual s/b =	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 18,979,967	\$ 11,681,432	61.5%	\$ 10,262,207	58.1%
Other Revenues	811,997	238,727	29.4%	388,318	47.4%
Transfers In	2,130,500	1,065,250	50.0%	1,065,250	50.0%
Total Revenues	\$ 21,922,464	\$ 12,985,409	59.2%	\$ 11,715,775	49.0%
Expenses					
Salaries and Benefits	\$ 6,181,855	\$ 3,164,635	51.2%	\$ 3,074,982	51.3%
Supplies	355,220	254,373	71.6%	256,010	74.3%
Contractual Services	5,042,871	3,687,304	73.1%	2,608,891	52.0%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,369,460	2,043,286	149.2%	1,300,332	93.3%
Travel	53,500	12,658	23.7%	23,003	43.0%
Utilities	4,457,458	2,173,786	48.8%	2,276,338	50.8%
Fleet and Facility Charges	48,159	29,119	60.5%	32,994	70.7%
Cost Allocation Plan Fee	1,072,950	536,475	50.0%	408,498	50.0%
Capital Outlay	-	28,591	N/A	3,333	0.0%
Contingency	74,844	-	-	-	-
Transfer Out	5,356,210	2,519,638	47.0%	2,894,952	50.2%
Total Expenses	\$ 24,012,527	\$ 14,474,240	60.3%	\$ 12,903,706	54.0%
Fund Balance Addition / (Use)	\$ (2,090,063)	\$ (1,488,831)		\$ (1,187,931)	

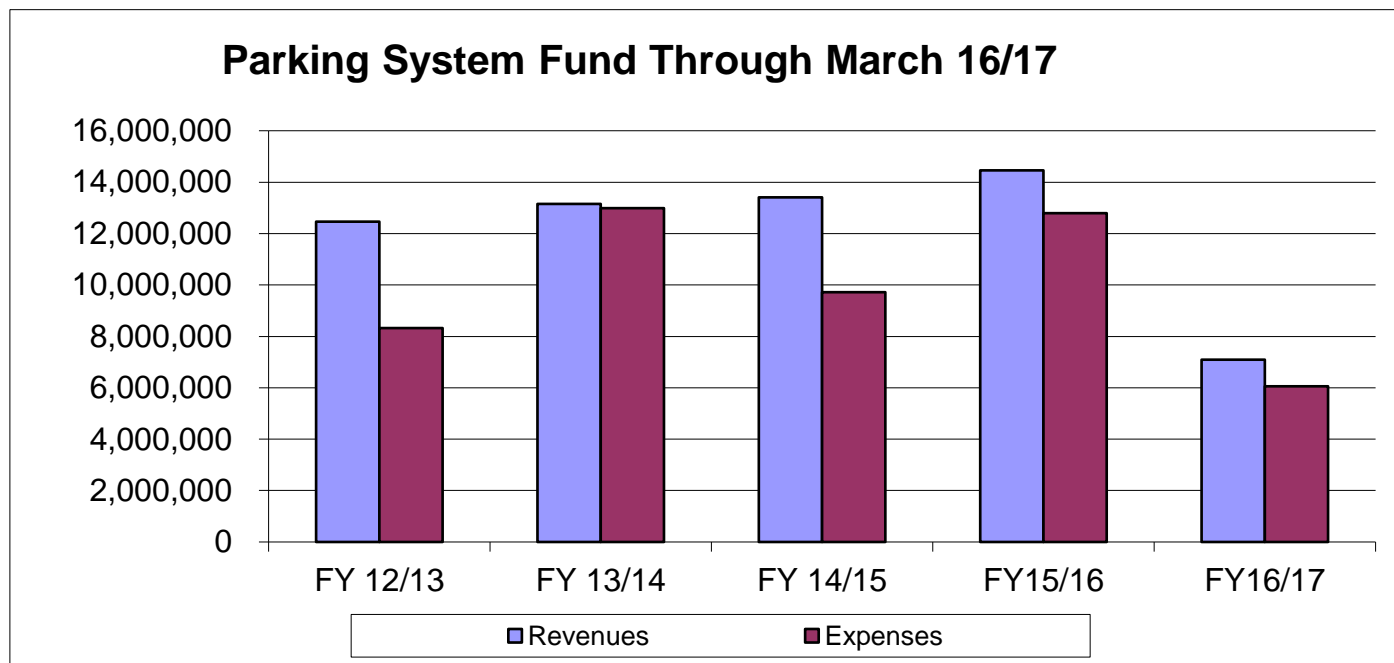
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

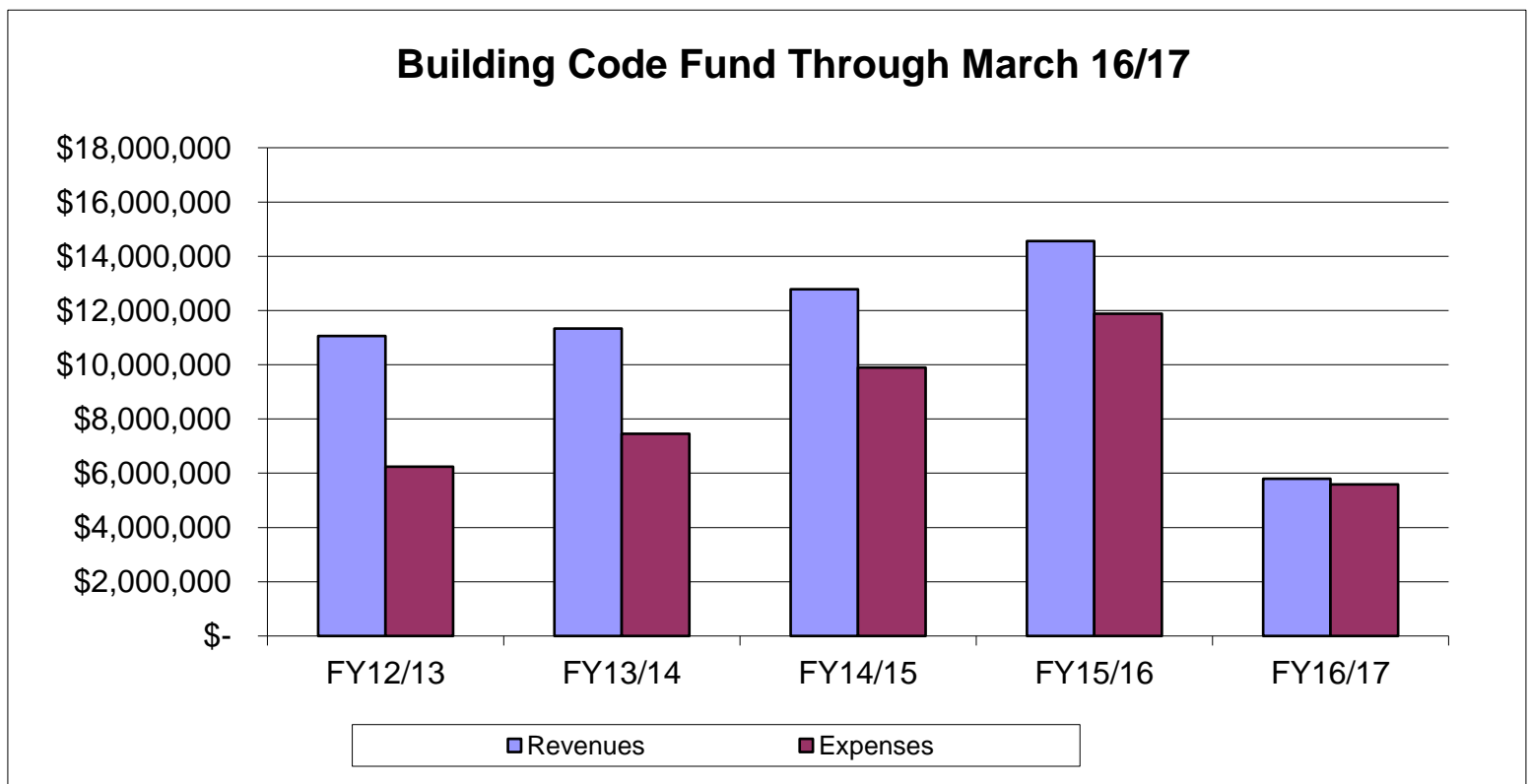
as of March 31, 2017

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 11,768,858	\$ 5,911,466	50.2%	\$ 5,848,085	49.4%
Intergovernmental	57,798	92,493	160.0%	57,798	0.0%
Fines and Forfeitures	1,900,000	992,921	52.3%	1,188,118	66.0%
Other Revenues	78,799	(117,335)	-148.9%	(11,487)	-14.2%
Project Encumbrance	1,063,428	-	0.0%	-	0.0%
Transfers In	419,078	209,539	50.0%	179,768	50.0%
Total Revenues	\$ 15,287,961	\$ 7,089,085	46.4%	\$ 7,262,282	47.8%
Expenses					
Salaries and Benefits	\$ 5,823,985	\$ 2,507,499	43.1%	\$ 2,480,339	45.0%
Supplies	335,000	57,278	17.1%	56,911	22.1%
Contractual Services	1,596,209	695,848	43.6%	688,898	36.6%
Other Operating Expenses	206,082	88,644	43.0%	85,229	85.8%
Travel	10,600	5,496	51.8%	4,181	49.2%
Utilities	426,000	168,491	39.6%	186,711	39.7%
Fleet and Facility Charges	138,881	76,746	55.3%	60,276	76.1%
Debt Service	1,415,727	630,625	44.5%	1,275,722	41.4%
Enterprise Dividend	1,176,264	588,132	50.0%	589,126	50.0%
Cost Allocation Plan Fee	1,017,990	508,995	50.0%	500,266	50.0%
Capital Outlay	75,792	146,307	0.0%	163	0.3%
Contingency	2,864,329	-	0.0%	-	0.0%
Transfer Out	701,102	617,341	88.1%	20,625	44.3%
Total Expenses	\$ 15,787,961	\$ 6,091,402	38.58%	\$ 5,948,448	39.19%
Fund Balance Addition / (Use)	\$ (500,000)	\$ 997,684		\$ 1,313,835	



Budget to Actual Comparison - Building Code Fund (1110_F)
as of March 31, 2017

Description	FY16/17			FY15/16	
	Revised Budget	YTD Actual	% of Budget s/b= 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ -	\$ 180,770	N/A	\$ 150,447	0.0%
Licenses and Permits	9,500,000	5,720,236	60.2%	7,216,019	80.2%
Other Revenues	188,194	(104,817)	-55.7%	201,203	140.4%
Project Encumbrance	5,294,378	-	0.0%	-	0.0%
Total Revenues	\$ 14,982,572	\$ 5,796,189	38.7%	\$ 7,567,669	42.3%
Expenses					
Salaries and Benefits	\$ 9,104,826	3,485,069	38.3%	\$ 2,934,956	39.2%
Supplies	182,200	28,823	15.8%	42,444	32.4%
Contractual Services	6,581,292	502,571	7.6%	1,185,135	19.4%
Other Operating Expenses	280,298	142,942	51.0%	137,882	49.9%
Travel	28,021	12,625	45.1%	7,223	19.6%
Utilities	35,400	16,020	45.3%	7,151	15.7%
Fleet and Facility Charges	216,355	103,543	47.9%	94,282	32.1%
Cost Allocation Plan Fee	1,490,968	745,484	50.0%	783,374	50.0%
Capital Outlay	2,522,932	110,891	4.4%	112,038	13.0%
Transfer Out	1,069,190	534,595	50.0%	534,595	50.0%
Total Expenses	\$ 21,511,482	\$ 5,682,563	26.4%	\$ 5,839,080	32.6%
Fund Balance Addition / (Use)	(6,528,910)	\$ 113,626		\$ 1,728,589	



**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 50.0%	
Governmental Funds				
Fund 0015 (Dubsdread Golf Course)				
Revenues	\$ 2,300,829	\$ 790,509	\$ 1,510,320	34.4%
Expenses				
Salaries/Benefits	-	-	-	
Operating	2,300,829	924,229	1,376,600	
Subtotal Expenses	<u>2,300,829</u>	<u>924,229</u>	<u>1,376,600</u>	40.2%
Net	<u>\$ -</u>	<u>\$ (133,720)</u>	<u>\$ 133,720</u>	
Fund 0017 (EMS Transport)				
Revenues	\$ 10,500,000	\$ 5,813,987	\$ 4,686,013	55.4%
Expenses				
Salaries/Benefits	1,454,026	632,339	821,687	
Operating	9,045,974	5,378,422	3,667,552	
Subtotal Expenses	<u>10,500,000</u>	<u>6,010,761</u>	<u>4,489,239</u>	57.2%
Net	<u>\$ -</u>	<u>\$ (196,774)</u>	<u>\$ 196,774</u>	
Fund 0020 (Mennello Museum)				
Revenues	\$ 540,737	\$ 272,238	\$ 268,499	50.3%
Expenses				
Salaries/Benefits	293,952	130,651	163,301	
Operating	246,785	139,688	107,097	
Subtotal Expenses	<u>540,737</u>	<u>270,340</u>	<u>270,397</u>	50.0%
Net	<u>\$ -</u>	<u>\$ 1,898</u>	<u>\$ (1,898)</u>	
Fund 0023 (After School All Stars)				
Revenues	\$ 2,295,987	\$ 1,075,394	\$ 1,220,593	46.8%
Expenses				
Salaries/Benefits	1,897,704	908,627	989,077	
Operating	398,283	177,818	220,465	
Subtotal Expenses	<u>2,295,987</u>	<u>1,086,445</u>	<u>1,209,542</u>	47.3%
Net	<u>\$ -</u>	<u>\$ (11,052)</u>	<u>\$ 11,052</u>	
Funds 1051 - 1055 (State Housing Initiatives Partnership Grants)				
Revenues	\$ 2,947,779	\$ 562,635	\$ 2,385,144	19.1%
Expenses				
Salaries/Benefits	263,887	125,557	138,330	
Operating	2,683,892	465,444	2,218,448	
Subtotal Expenses	<u>2,947,779</u>	<u>591,001</u>	<u>2,356,778</u>	20.0%
Net	<u>\$ -</u>	<u>\$ (28,366)</u>	<u>\$ 28,366</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 50.0%	
Special Revenue Funds				
Fund 1070 (Transportation Impact Fee - North)				
Revenues	\$ 3,928,986	\$ 1,113,281	\$ 2,815,705	28.3%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	3,928,986	904,973	3,024,013	
Subtotal Expenses	<u>3,928,986</u>	<u>904,973</u>	<u>3,024,013</u>	23.0%
Net	<u>\$ -</u>	<u>\$ 208,308</u>	<u>\$ (208,308)</u>	
Fund 1071 (Transportation Impact Fee - Southeast)				
Revenues	\$ 11,196,315	\$ 1,267,249	\$ 9,929,066	11.3%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	11,196,315	26,877	11,169,438	
Subtotal Expenses	<u>11,196,315</u>	<u>26,877</u>	<u>11,169,438</u>	0.2%
Net	<u>\$ -</u>	<u>\$ 1,240,372</u>	<u>\$ (1,240,372)</u>	
Fund 1072 (Transportation Impact Fee - Southwest)				
Revenues	\$ 11,615,290	\$ 3,307,998	\$ 8,307,292	28.5%
Expenses				
Salaries/Benefits	-	-	-	
Operating	11,615,290	78,851	11,536,439	
Subtotal Expenses	<u>11,615,290</u>	<u>78,851</u>	<u>11,536,439</u>	0.7%
Net	<u>\$ -</u>	<u>3,229,147</u>	<u>\$ (3,229,147)</u>	
Fund 1100 (Gas Tax)				
Revenues	\$ 22,203,948	\$ 4,437,915	\$ 17,766,033	20.0%
Expenses				
Salaries/Benefits	1,101	-	1,101	
Operating	22,202,847	5,752,487	16,450,360	
Subtotal Expenses	<u>22,203,948</u>	<u>5,752,487</u>	<u>16,451,461</u>	25.9%
Net	<u>\$ -</u>	<u>(1,314,572)</u>	<u>\$ 1,314,572</u>	
Fund 1155 (Leu Gardens)				
Revenues	\$ 2,795,088	\$ 1,678,275	\$ 1,116,813	60.0%
Expenses				
Salaries/Benefits	1,839,645	766,441	1,073,204	
Operating	955,443	560,672	394,771	
Subtotal Expenses	<u>2,795,088</u>	<u>1,327,113</u>	<u>1,467,975</u>	47.5%
Net	<u>\$ -</u>	<u>\$ 351,162</u>	<u>\$ (351,162)</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
			s/b= 50.0%	
Special Revenue Funds, Cont'd				
Funds 1200 (Housing and Urban Development Grants)				
Revenues	\$ 11,498,029	\$ 1,887,910	\$ 9,610,119	16.4%
Expenses				
Salaries/Benefits	568,102	455,592	112,510	
Operating	10,929,927	1,771,660	9,158,267	
Subtotal Expenses	<u>11,498,029</u>	<u>2,227,252</u>	<u>9,270,777</u>	19.4%
Net	<u>\$ -</u>	<u>\$ (339,342)</u>	<u>\$ 339,342</u>	
Fund 1250 (Community Redevelopment Agency Operating)				
Revenues	\$ 20,651,475	\$ 7,200,576	\$ 13,450,899	34.9%
Expenses				
Salaries/Benefits	2,415,874	866,481	1,549,393	
Operating	18,235,601	2,542,703	15,692,898	
Subtotal Expenses	<u>20,651,475</u>	<u>3,409,184</u>	<u>17,242,291</u>	16.5%
Net	<u>\$ -</u>	<u>\$ 3,791,392</u>	<u>\$ (3,791,392)</u>	
Fund 1285 (GOAA Police)				
Revenues	\$ 14,315,411	\$ 5,663,060	\$ 8,652,351	39.6%
Expenses				
Salaries/Benefits	11,780,142	5,597,913	6,182,229	
Operating	2,535,269	1,060,638	1,474,631	
Subtotal Expenses	<u>14,315,411</u>	<u>6,658,551</u>	<u>7,656,860</u>	46.5%
Net	<u>\$ -</u>	<u>\$ (995,491)</u>	<u>\$ 995,491</u>	
Dependent District Funds				
Fund 4190 (Downtown Development Board)				
Revenues	\$ 5,496,245	\$ 2,785,958	\$ 2,710,287	50.7%
Expenses				
Salaries/Benefits	290,131	130,890	159,241	
Operating	* 5,206,114	2,841,766	2,364,348	
Subtotal Expenses	<u>5,496,245</u>	<u>2,972,655</u>	<u>2,523,590</u>	54.1%
Net	<u>\$ -</u>	<u>\$ (186,697)</u>	<u>\$ 186,697</u>	
	* Tax increment payment.			

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	% of <u>Budget Utilized</u>
			s/b= 50.0%	
Internal Service Funds				
Fund 5001 (Fleet Management)				
Revenues	\$ 19,090,060	\$ 8,672,369	\$ 10,417,691	45.4%
Expenses				
Salaries/Benefits	3,766,260	1,656,851	2,109,409	
Operating	15,323,800	9,134,068	6,189,732	
Subtotal Expenses	<u>19,090,060</u>	<u>10,790,919</u>	<u>8,299,141</u>	56.5%
Net	<u>\$ -</u>	<u>\$ (2,118,551)</u>	<u>\$ 2,118,551</u>	
Fund 5005 (Facilities Management)				
Revenues	\$ 9,307,803	\$ 11,201,057	\$ (1,893,254)	120.3%
Expenses				
Salaries/Benefits	3,928,080	1,725,891	2,202,189	
Operating	5,379,723	9,548,794	(4,169,071)	
Subtotal Expenses	<u>9,307,803</u>	<u>11,274,686</u>	<u>(1,966,883)</u>	121.1%
Net	<u>\$ -</u>	<u>\$ (73,628)</u>	<u>\$ 73,628</u>	
Fund 5010 (Health Care)				
Revenues	\$ 61,834,879	\$ 31,076,720	\$ 30,758,159	50.3%
Expenses				
Salaries/Benefits	140,784	53,162	87,622	
Operating	61,694,095	28,700,224	32,993,871	
Subtotal Expenses	<u>61,834,879</u>	<u>28,753,386</u>	<u>33,081,493</u>	46.5%
Net	<u>\$ -</u>	<u>\$ 2,323,334</u>	<u>\$ (2,323,334)</u>	
Fund 5015 (Risk Management)				
Revenues	\$ 16,196,952	\$ 5,200,214	\$ 10,996,738	32.1%
Expenses				
Salaries/Benefits	1,021,436	434,036	587,400	
Operating	* 15,175,516	12,754,231	2,421,285	
Subtotal Expenses	<u>16,196,952</u>	<u>13,188,267</u>	<u>3,008,685</u>	81.4%
Net	<u>\$ -</u>	<u>\$ (7,988,053)</u>	<u>\$ 7,988,053</u>	
				* Full year actuarial claims liability recorded in October.
Fund 5020 (Construction Management)				
Revenues	\$ 4,596,654	\$ 1,753,440	\$ 2,843,214	38.1%
Expenses				
Salaries/Benefits	3,709,730	1,527,754	2,181,976	
Operating	886,924	345,276	541,648	
Subtotal Expenses	<u>4,596,654</u>	<u>1,873,029</u>	<u>2,723,625</u>	40.7%
Net	<u>\$ -</u>	<u>\$ (119,590)</u>	<u>\$ 119,590</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2017**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	% of Budget Utilized s/b= 50.0%
Enterprise Funds				
Fund 4005 (Orlando Stadium Operations)				
Revenues	\$ 7,611,531	\$ 7,708,660	\$ (97,129)	101.3%
Expenses				
Salaries/Benefits	1,815,953	1,124,538	691,415	
Operating	5,795,578	4,580,527	1,215,051	
Subtotal Expenses	<u>7,611,531</u>	<u>5,705,065</u>	<u>1,906,466</u>	75.0%
Net	<u>\$ -</u>	<u>\$ 2,003,594</u>	<u>\$ (2,003,594)</u>	
Fund 4130 (Centroplex Garages)				
Revenues	\$ 3,301,984	\$ 1,666,095	\$ 1,635,889	50.5%
Expenses				
Salaries/Benefits	268,736	134,090	134,646	
Operating	3,033,248	242,987	2,790,261	
Subtotal Expenses	<u>3,301,984</u>	<u>377,077</u>	<u>2,924,907</u>	11.4%
Net	<u>\$ -</u>	<u>\$ 1,289,018</u>	<u>\$ (1,289,018)</u>	