

FUND STATUS

FY 2018/19

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, 2019

Revenue Overview

The City of Orlando's General Fund revenue budget is \$488M for FY18/19. Through March, the City brought in \$335.9M, which represents 68.7% of the total. Last year at this point, we had collected a slightly lower percentage (64.8%) of the revenue budget. As of today we expect General Fund Revenue to exceed the budget.

Property Taxes

Property Taxes are the single largest revenue source. Through March, property tax revenue collections are \$181.4M. This is roughly 91.5% of the budget for FY18/19, a rate roughly equal to last year. We expect property tax collections to meet our budgeted number.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and various fees. While Fire Fees are below estimates, Police fees are compensating. The year-to-date total of \$25.1M, or 50.7% of budget, are where we would expect them at this point in the year.

Fines and Forfeitures

As of the end of March we have collected revenue of \$2.1M. Collections from red light citations are ahead of expectations. That citation revenue is segregated from the General Fund and dedicated to traffic-safety initiatives. Other traffic-related fines have already exceeded their budget for the year.

Franchise Fees and Intergovernmental Revenue

Franchise Fees collected to date, \$15.9M, are 50.1% of the annual budget. This is consistent with prior years. The \$39.0M of Intergovernmental Revenue collected represents 46.3% of its revenue budget. Given the seasonality of these revenues, this is consistent with expectations.

Licenses and Permits

The Local Business Tax collections to date are \$9.0M or 98.8% of budget. Permit revenue, \$3.3M to date, is 60.0% of budget. At the current rate, this group of revenues should exceed the budget.

Sales and Use Taxes

For this revenue group, 53.7% of \$56.9M budget (or \$30.6M) has been collected through March. Communications Services Tax, which had been trending lower over several years, is stronger than expected. In sum, the year-to-date revenue is ahead of expectations and the prior year. We expect this category to slightly exceed the budget.

Other Revenue

Interest earnings are strong but market volatility may affect this. Miscellaneous Revenue is also strong driven by Police Extra Duty.

Budget to Actual Comparison - General Fund Revenues

as of March 31, 2019

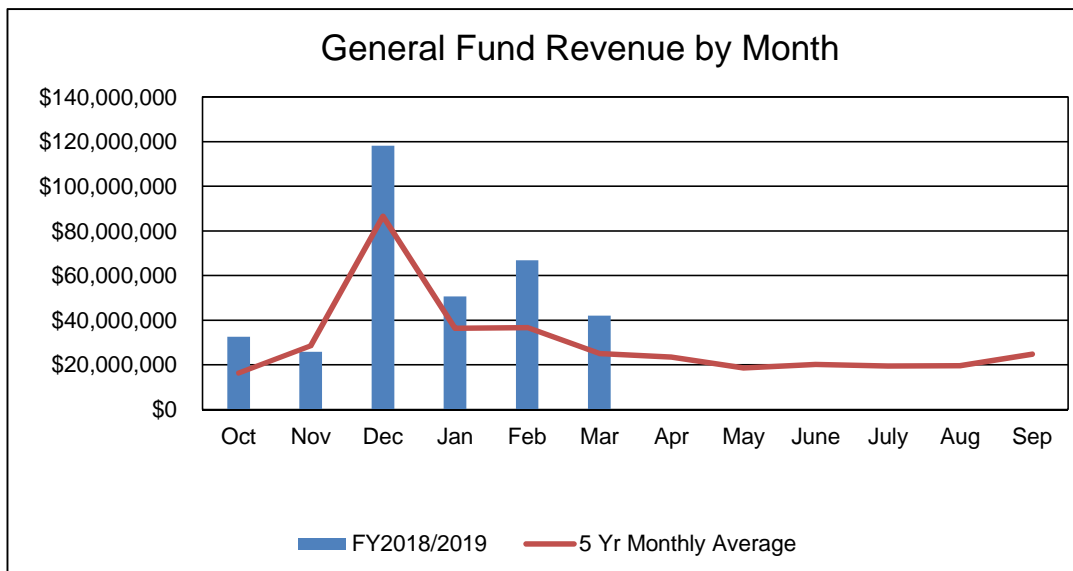
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 50.00%	FY17/18 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 198,215,309	\$ 181,454,775	\$ 16,760,534	91.5%	92.0%
Property Taxes	<u>198,215,309</u>	<u>181,454,775</u>	<u>16,760,534</u>	<u>91.5%</u>	<u>92.0%</u>
Charges for Services					
User Charges and Fees	34,977,316	18,194,038	16,783,278	52.0%	47.7%
Fire Related Fees	8,752,986	3,149,045	5,603,941	36.0%	50.0%
Police Related Fees	3,070,402	2,177,433	892,969	70.9%	48.0%
Recreation and Culture Fees	2,724,750	1,570,669	1,154,081	57.6%	47.1%
Charges for Services	<u>49,525,454</u>	<u>25,091,184</u>	<u>24,434,270</u>	<u>50.7%</u>	<u>47.7%</u>
Fines and Forfeitures					
Traffic Related Fines	320,000	452,787	(132,787)	141.5%	32.7%
Red Light Citations	3,000,000	1,691,276	1,308,724	56.4%	49.7%
Fines and Forfeitures	<u>3,320,000</u>	<u>2,144,064</u>	<u>1,175,936</u>	<u>64.6%</u>	<u>48.0%</u>
Franchise Fees					
Franchise Fees	31,805,000	15,919,499	15,885,501	50.1%	47.4%
Franchise Fees	<u>31,805,000</u>	<u>15,919,499</u>	<u>15,885,501</u>	<u>50.1%</u>	<u>47.4%</u>
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	63,975,000	31,681,080	32,293,920	49.5%	50.0%
Grant Revenue (2)	1,433,344	50	1,433,294	0.0%	0.0%
Insurance Premium Taxes	4,100,000	-	4,100,000	0.0%	0.0%
Jurisdictional Memorandums and Agreements	203,000	122,079	80,921	60.1%	81.0%
State Revenue Sharing	14,343,000	7,208,612	7,134,388	50.3%	46.1%
Intergovernmental Revenue	<u>84,334,344</u>	<u>39,011,821</u>	<u>45,322,523</u>	<u>46.3%</u>	<u>45.3%</u>
Licenses and Permits					
Local Business Taxes	9,115,000	9,004,096	110,904	98.8%	91.1%
Permits	5,540,000	3,325,487	2,214,513	60.0%	42.2%
Licenses and Permits	<u>14,655,000</u>	<u>12,329,582</u>	<u>2,325,418</u>	<u>84.1%</u>	<u>71.3%</u>
Sales and Use Taxes					
Communication Services Tax	13,500,000	7,225,586	6,274,414	53.5%	50.1%
State Sales Tax	43,400,000	23,343,595	20,056,405	53.8%	48.5%
Sales and Use Taxes	<u>56,900,000</u>	<u>30,569,182</u>	<u>26,330,818</u>	<u>53.7%</u>	<u>48.8%</u>
Operating Revenues Total	<u>438,755,107</u>	<u>306,520,106</u>	<u>132,235,001</u>	<u>69.9%</u>	<u>67.2%</u>

Budget to Actual Comparison - General Fund Revenues

as of March 31, 2019

Description	Revised Budget	YTD Actual	Remaining Budget	% of Budget s/b = 50.00%	FY17/18 % of Budget
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (3)	680,765	2,703,454	(2,022,689)	397.1%	-13.6%
Other Miscellaneous Revenues	10,211,492	6,832,204	3,379,288	66.9%	49.2%
Special Assessments	-	19,018	(19,018)	N/A	0.0%
Other Revenues	10,892,257	9,554,676	1,337,581	87.7%	35.9%
Non-Operating Revenues Total	10,892,257	9,554,676	\$ 1,337,581	87.7%	35.9%
Transfers In (4)	39,292,230	19,834,672	19,457,558	50.5%	51.2%
Total Revenues	488,939,594	335,909,455	\$153,030,139	68.7%	64.8%
Project Encumbrances	69,248				
Funds Available for Expenditures	\$489,008,842	\$ 335,909,455	\$ 153,030,139	68.7%	

- 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.



General Fund Expenditures Narrative

As of March 31, 2019

Expenditures Overview

The City of Orlando's expenditure budget totals \$488M for FY18/19. The budget includes \$5.4M in Contingency which has not been allocated to any needs as yet. Through March, the City has spent \$250.0M which represents 51.1% of the total. A spike in December reflected three pay periods as well as payments to CRAs, which were due with the annual property tax collections. Excess CRA revenues were returned to the City in January.

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

Office of Business & Financial Services (OBFS)

OBFS' year-to-date spending is slightly below expectations. Through March, \$14.1M has been spent. This is 45.4% of the total expenditure budget for FY 18/19. The timing of certain payments has led to some unevenness in spending. We expect the Department to have unspent budget at year-end.

Economic Development (EDV)

The year-to-date expenditures of \$6.4M are 41.1% 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 March, almost \$13.2M of the budgeted \$27.4M has been spent. This is 48.2% 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 \$16.7M to date (or 48.6%) of its annual budget. Given that FPR historically spends 53.4% of its budget in the second half of the year, we are concerned that the Department will exceed its expenditure budget. While increased revenue from Department activities may mitigate budget pressure.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget. Of the \$112.7M budget, \$56.0M has been spent through March. This represents 49.7% of the total. Both fire bargaining unit compensation and overtime are ahead of expectations. At the current rate of spending, the Department will exceed its budget.

Housing & Community Development (HSG)

The Department's General Fund expenditure budget is a modest \$1.2M. So far, \$196,051 has been spent (16.9%), which is below previous years-to-date's spending. Changes made last year 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. We expect the Department to end within budget.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$157.8M. Through March, 50.0% of the budget has been spent. There has been higher-than-expected spending is related to additional extra-duty, but it has generated additional revenue as well. Given the direct relationship between excess spending and excess revenue, we are not currently concerned with the Department's spending pattern.

Public Works (PWK)

Through March, PWK has spent 39.0% of its \$11.8M budget. We believe PWK will end the year on budget or with a modest surplus.

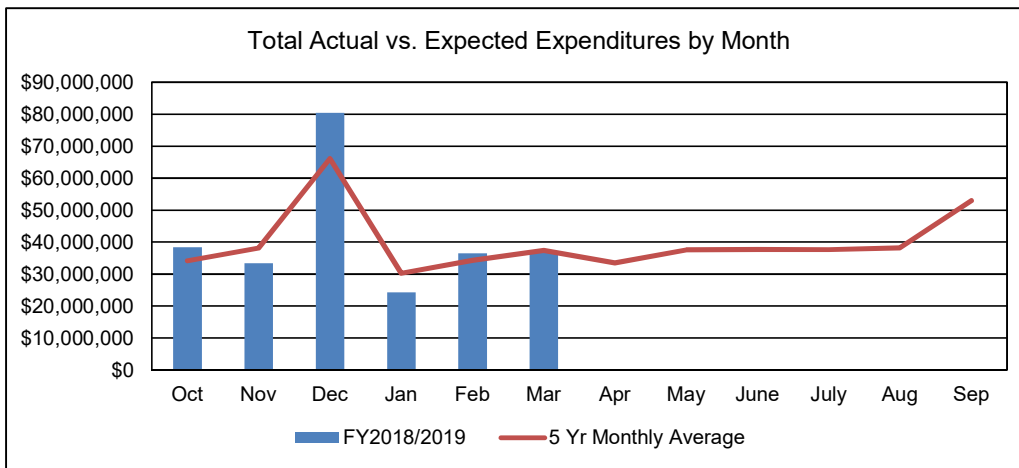
Transportation Department (TRN)

Year-to-date TRN has spent 48.6% (or \$8.3M) of their \$17.0M budget. This is consistent with our expectations. The Department's spending is somewhat seasonal with higher spending early in the year related to SunRail debt service payments in October. The monthly payment for street lighting for February occurred in March, skewing that month's expenditures. We expect TRN will end the year within budget.

General Fund

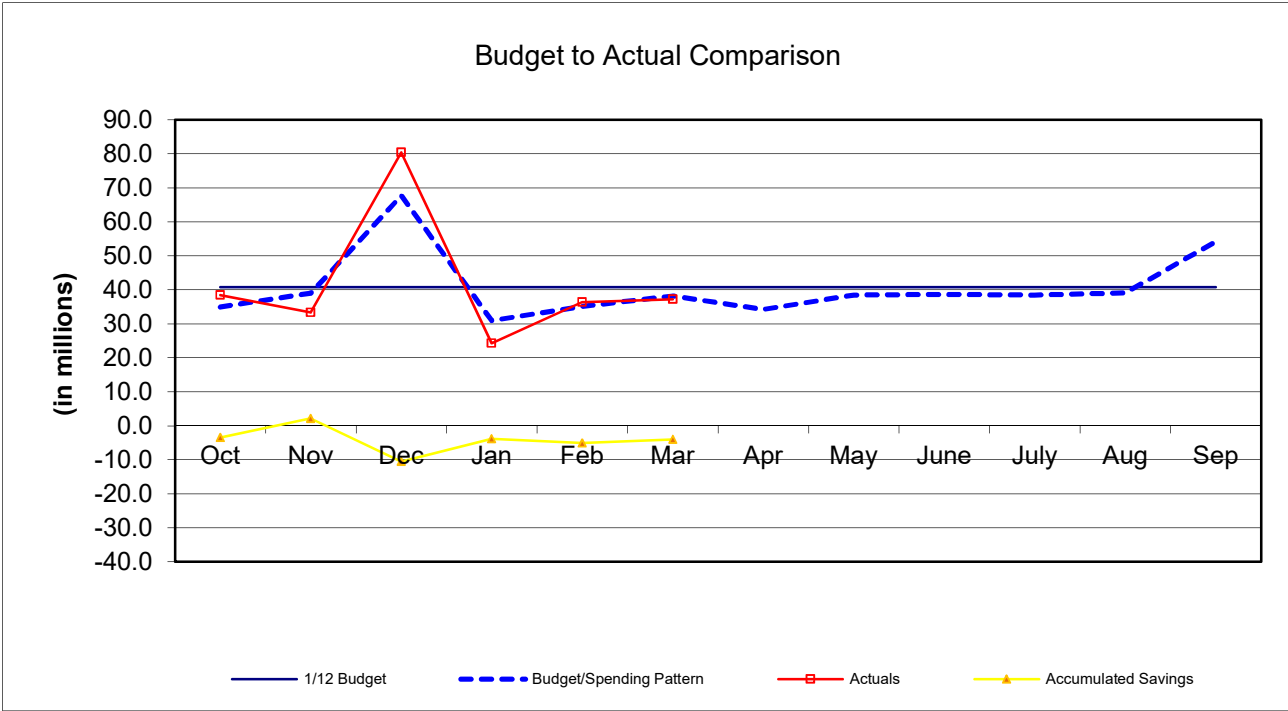
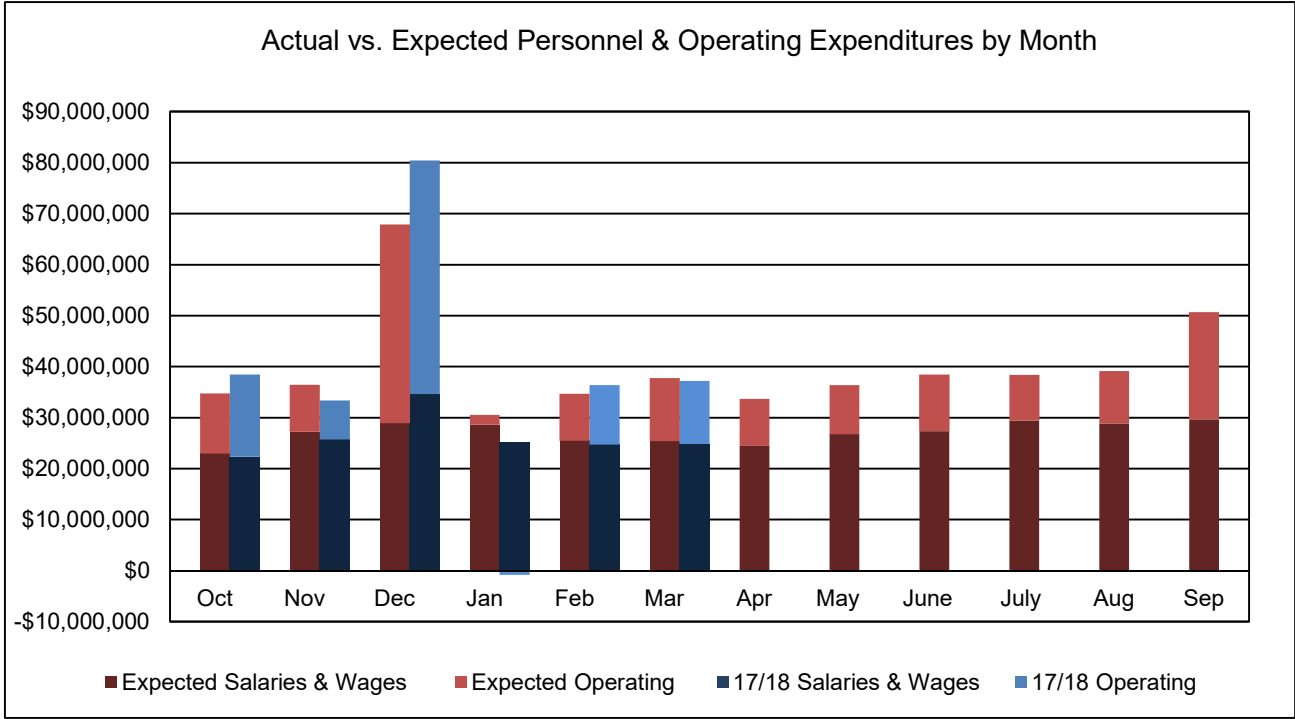
Budget Status as of March 31, 2019

Current Approved Budget		\$ 489,008,842
Expenses:		
Year to Date (Prior Months)	\$ 212,832,047	43.5%
Current Month	37,149,665	7.6%
Total Expenses to Date (Target = 50.0%)		249,981,712 51.1%
Unexpended Balance		\$ 239,027,130 48.9%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY17/18 % of Budget
Personnel Expenses	319,354,367	157,242,751	162,111,616	49.2%	47.3%
Supplies	6,482,955	2,996,058	3,486,897	46.2%	48.4%
Contractual Services	28,366,090	13,097,264	15,268,826	46.2%	40.9%
Community Sponsored Activities	7,414,900	4,046,991	3,367,909	54.6%	57.5%
Other Operating Expenses	4,503,743	2,000,418	2,503,325	44.4%	47.8%
Travel	645,923	136,476	509,447	21.1%	25.9%
Utilities	12,636,149	6,086,625	6,549,524	48.2%	49.0%
Fleet and Facility Charges	24,914,677	12,929,867	11,984,810	51.9%	46.0%
Debt Service	18,690,483	10,070,096	8,620,387	53.9%	47.5%
Tax Increment Contributions	23,479,226	23,237,489	241,737	99.0%	99.5%
Cost Allocation Plan Fee	-	-	-	0.0%	0.0%
Capital Outlay	2,410,299	212,935	2,197,364	8.8%	27.1%
Contingency	5,460,895	-	5,460,895	0.0%	0.0%
Transfer Out	34,649,135	17,924,743	16,724,392	51.7%	24.0%
Total Expenses	489,008,842	249,981,712	239,027,130	51.1%	47.1%

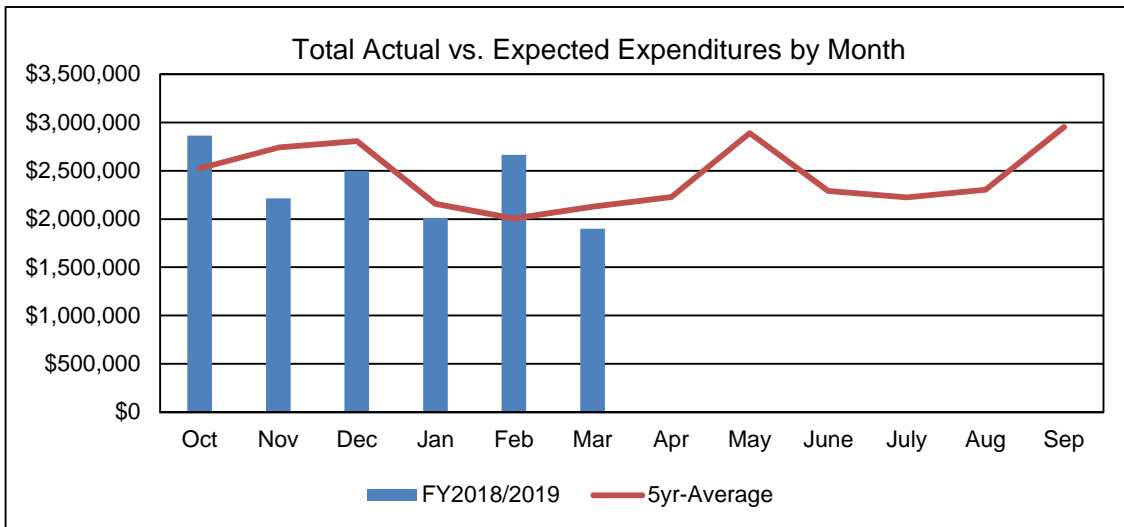
General Fund



Business and Financial Services

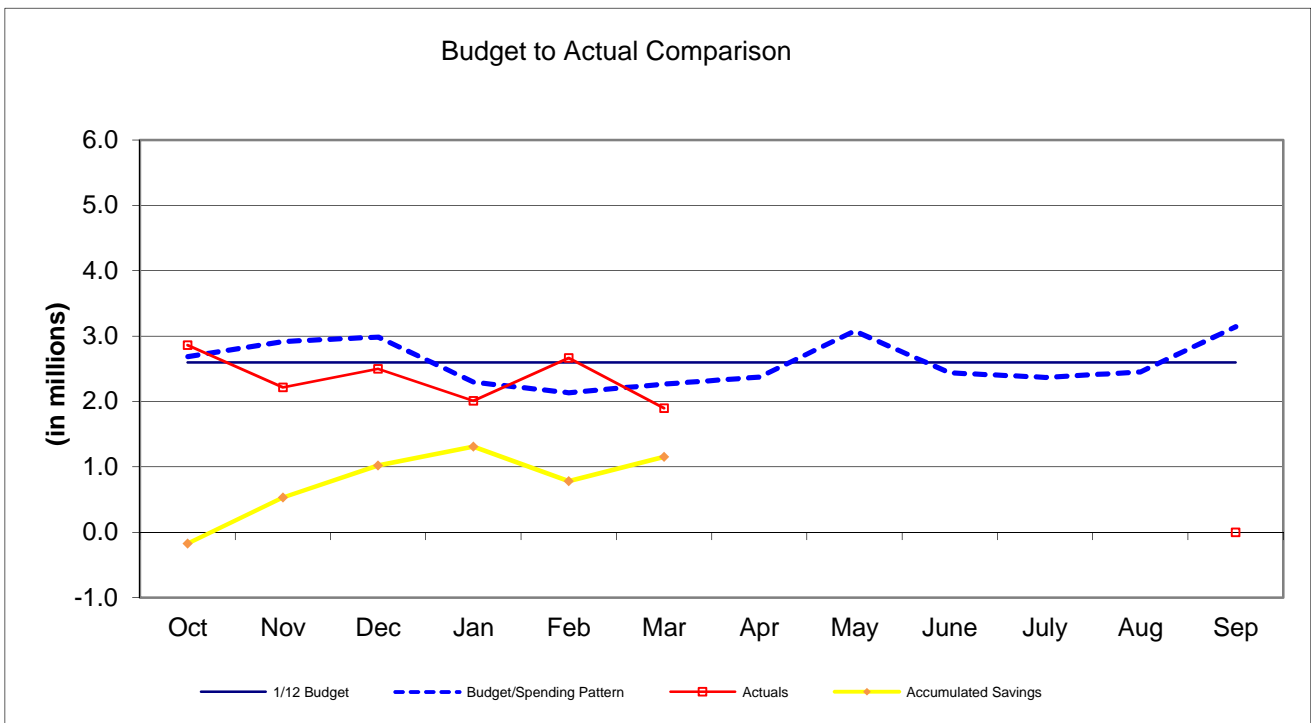
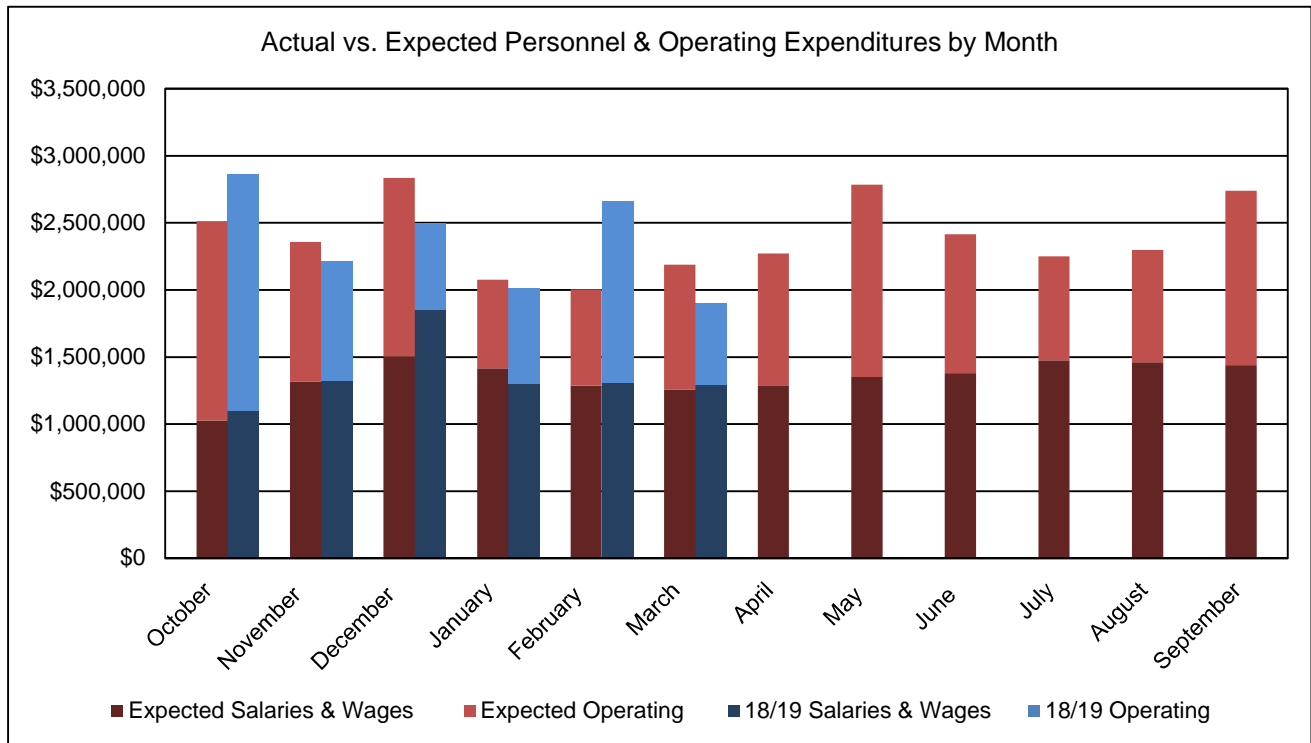
Budget Status as of March 31, 2019

Current Approved Budget	\$	31,160,262
Expenses:		
Year to Date (Prior Months)	\$	12,250,063 39.3%
Current Month		1,898,862 6.1%
Total Expenses to Date (Target = 50.0%)		14,148,925 45.4%
Unexpended Balance		\$ 17,011,337 54.6%



Note: The spike in May on the 5-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.

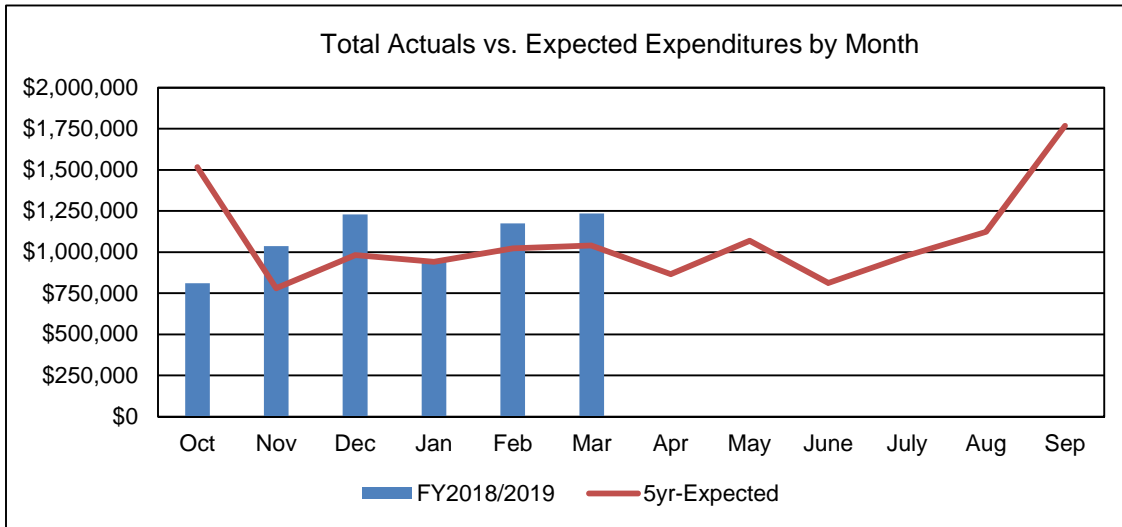
Business and Financial Services



Economic Development

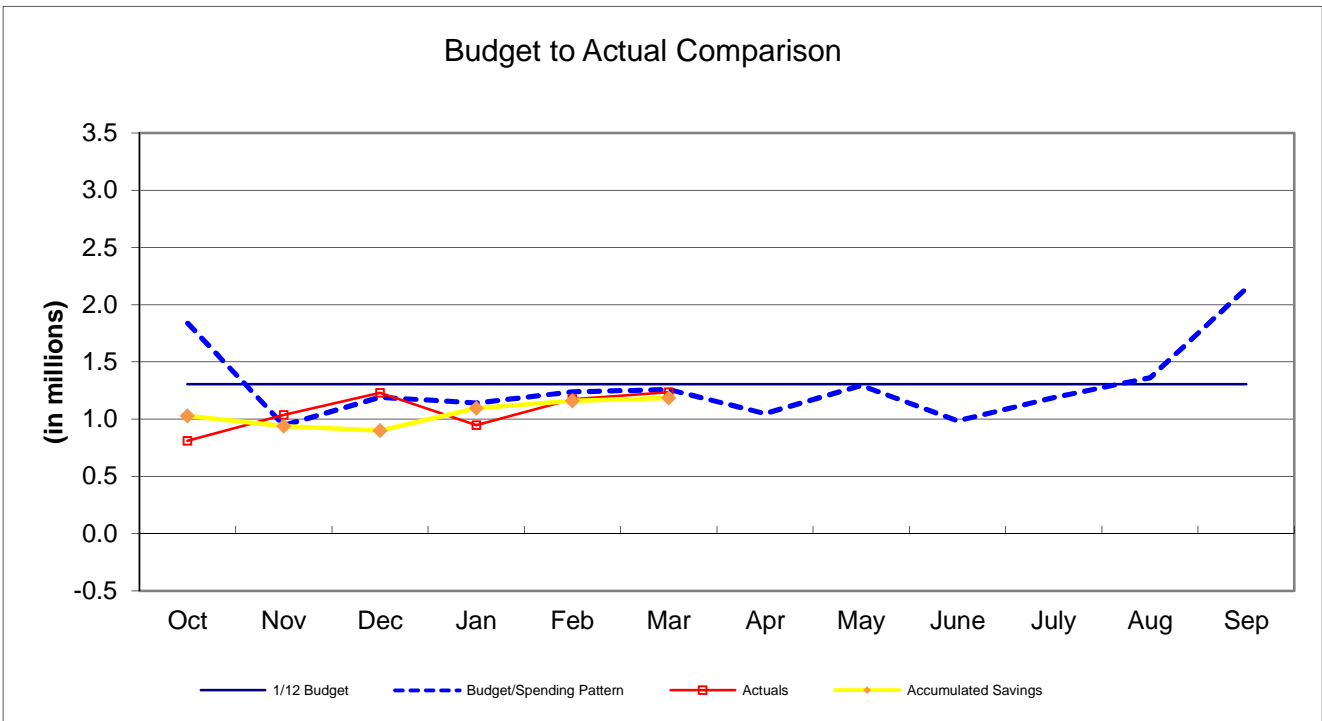
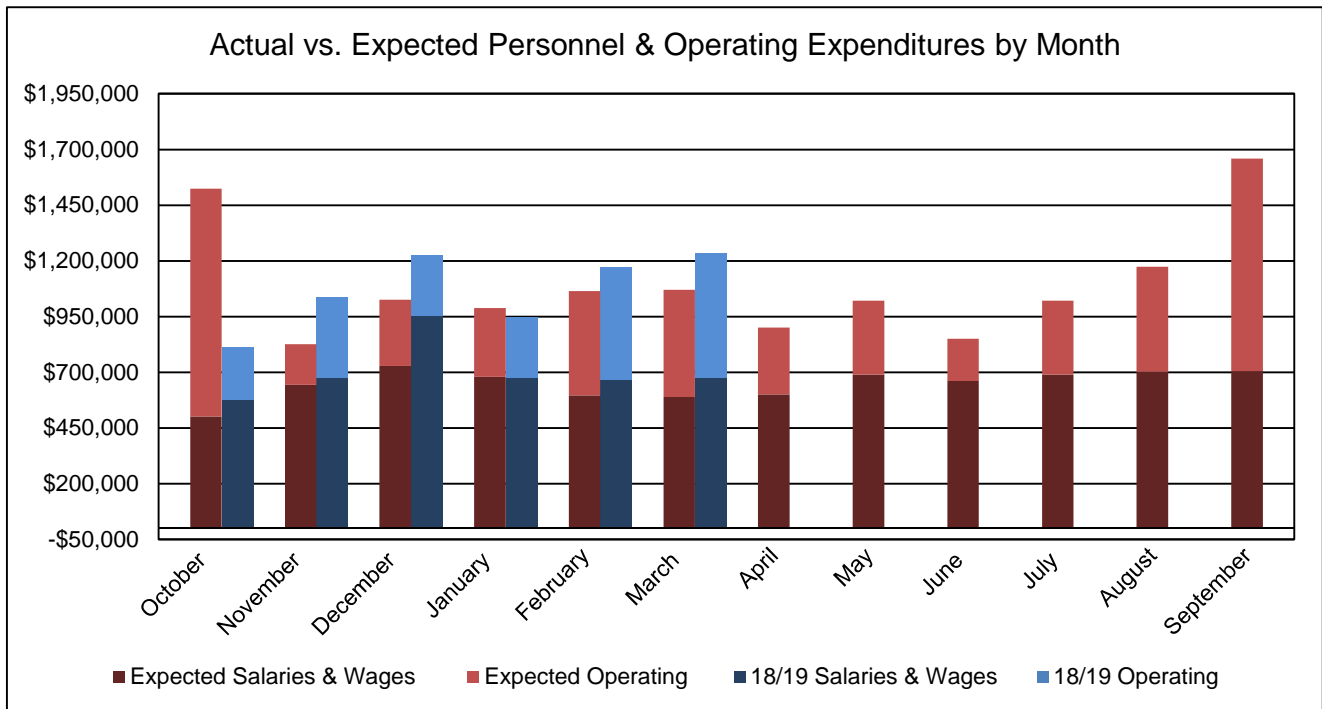
Budget Status as of March 31, 2019

Current Approved Budget			\$ 15,651,755
Expenses:			
Year to Date (Prior Months)	\$	5,199,553	33.2%
Current Month		<u>1,235,876</u>	7.9%
Total Expenses to Date (Target = 50.0%)			6,435,429 41.1%
Unexpended Balance			<u>\$ 9,216,326</u> 58.9%



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.

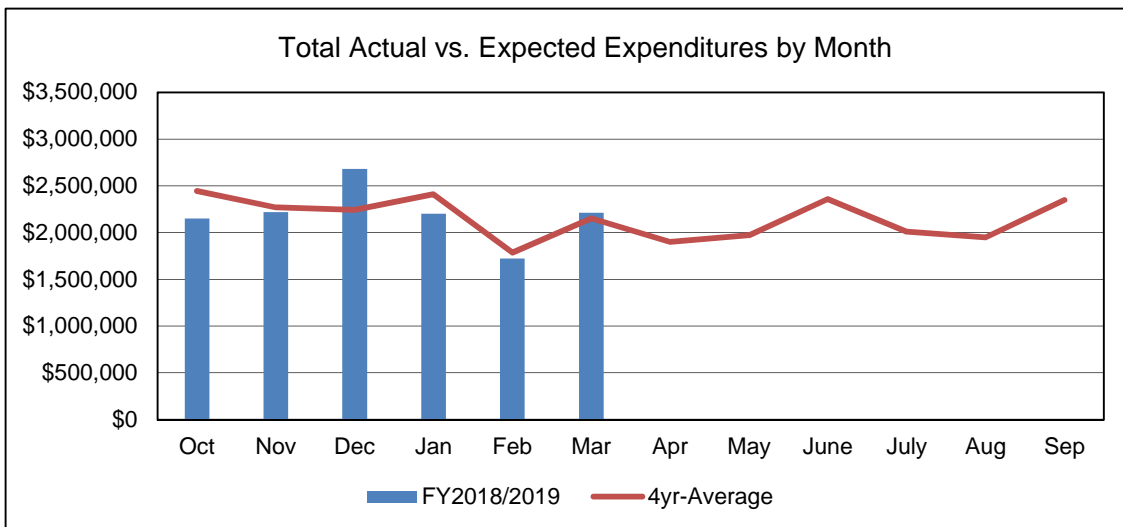
Economic Development



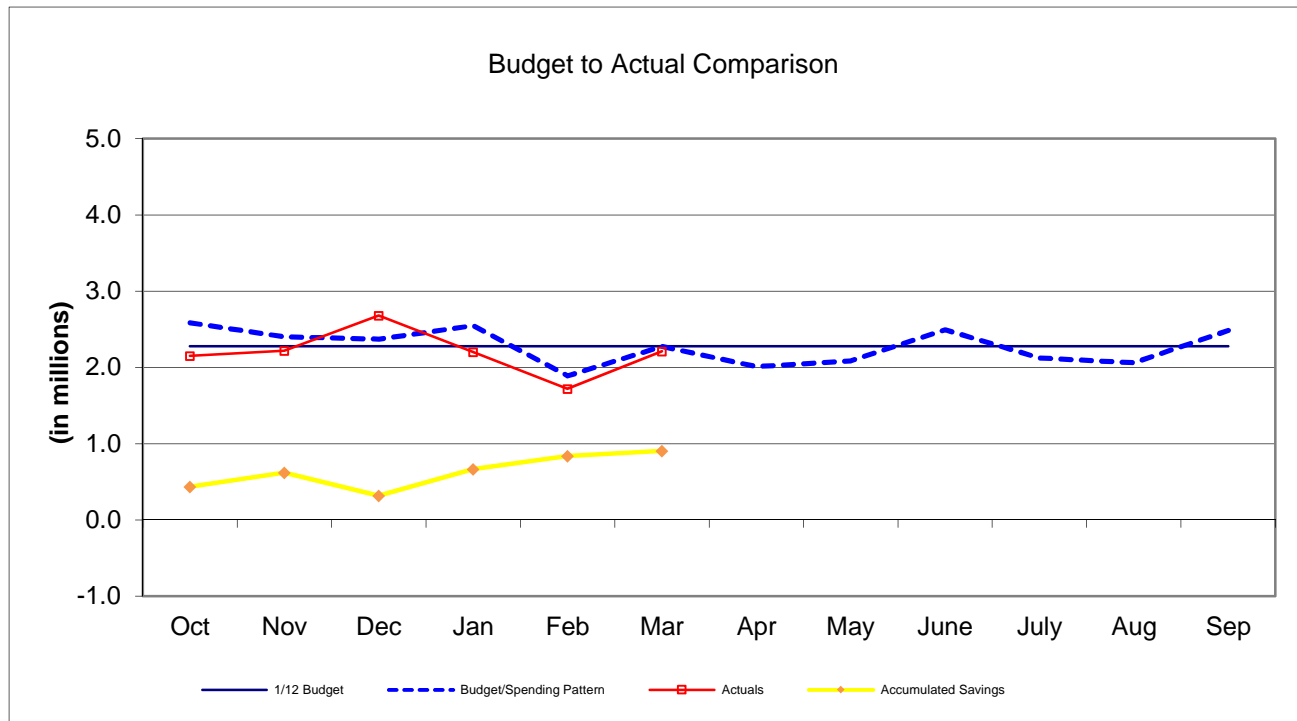
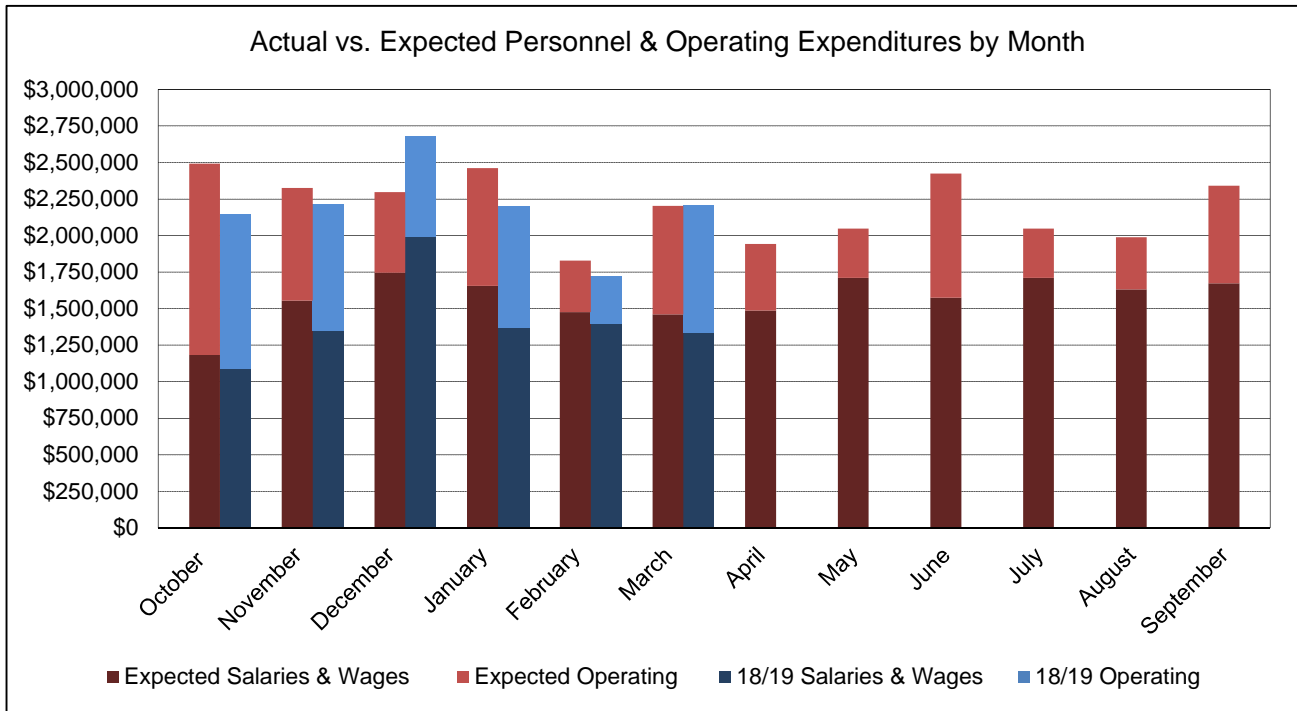
Executive Offices

Budget Status as of March 31, 2019

Current Approved Budget	\$	27,353,191
Expenses:		
Year to Date (Prior Months)	\$	10,969,872 40.1%
Current Month		<u>2,211,585</u> 8.2%
 Total Expenses to Date (Target=50.0%)		 13,181,457 48.2%
 Unexpended Balance		 <u>\$ 14,171,734</u> 51.8%



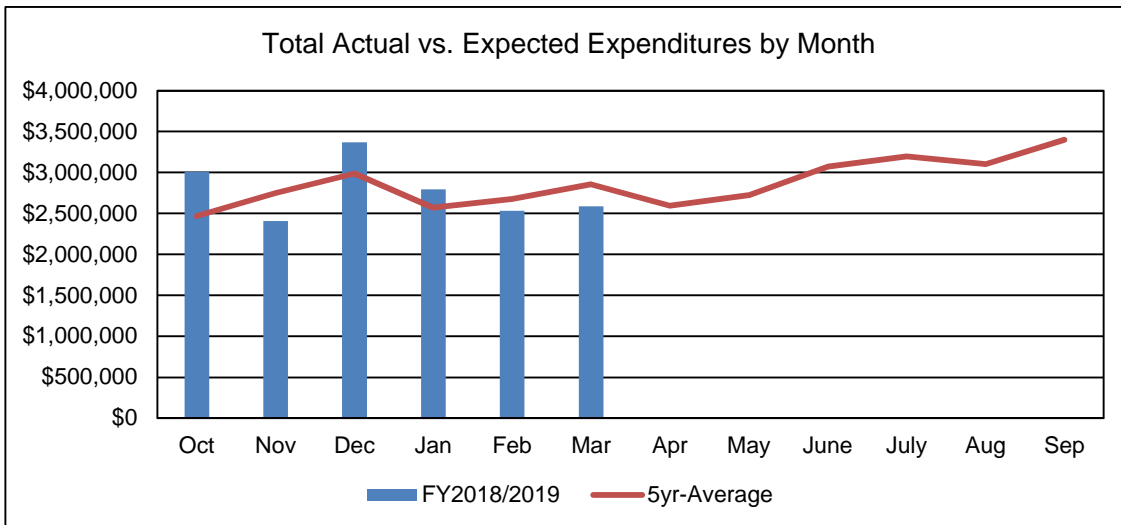
Executive Offices



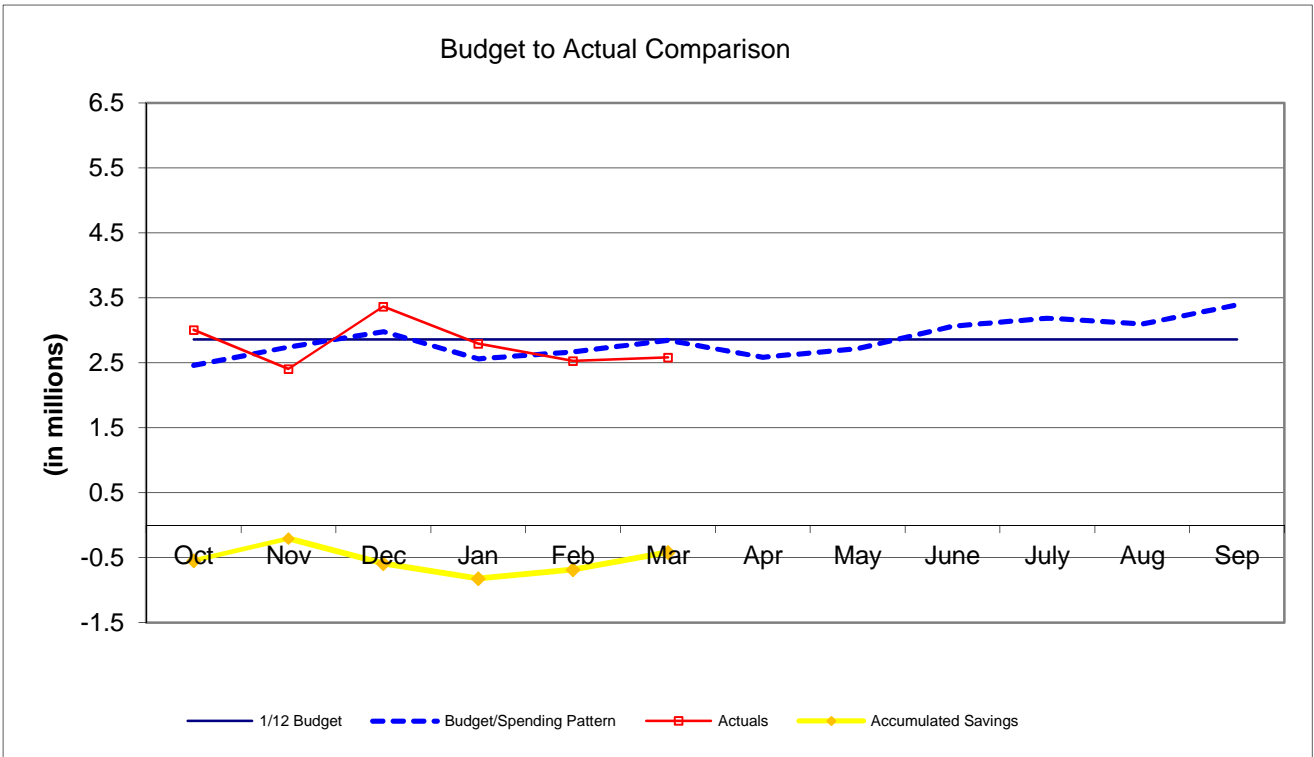
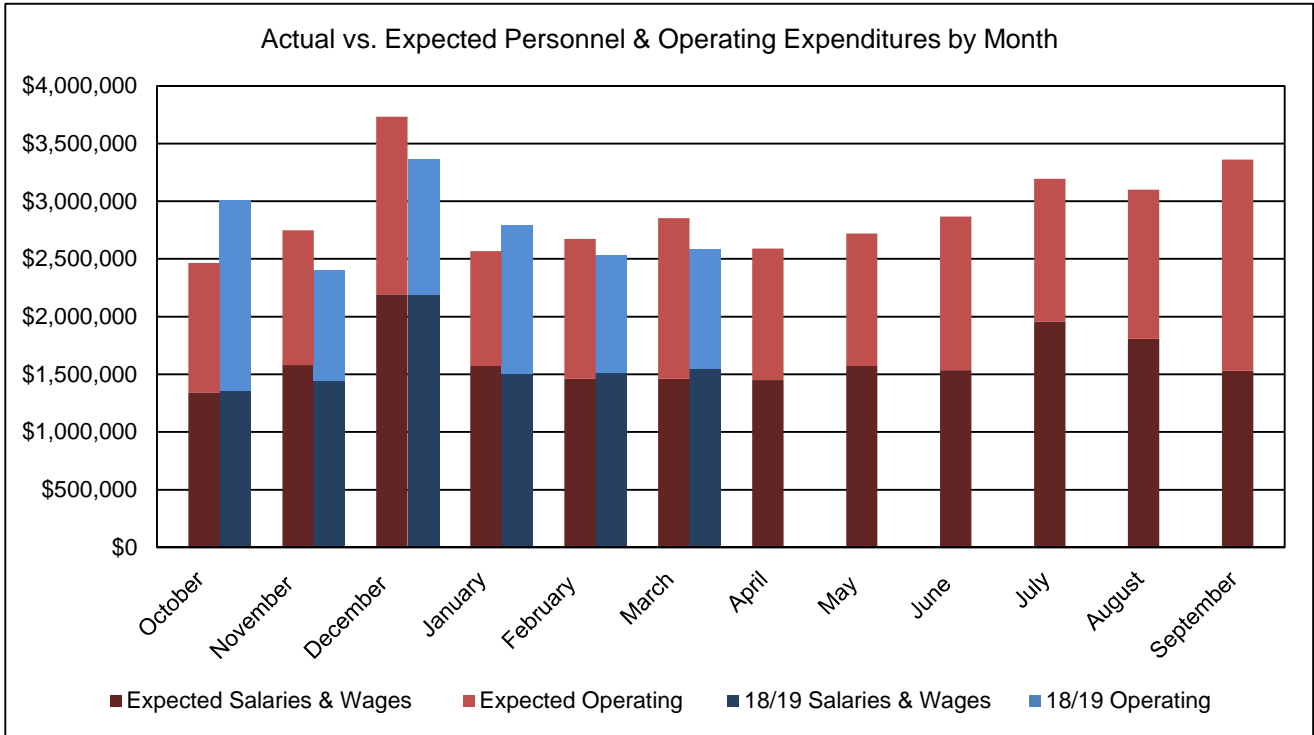
Families, Parks and Recreation Department

Budget Status as of March 31, 2019

Current Approved Budget	\$	34,340,372
Expenses:		
Year to Date (Prior Months)	\$	14,111,986 41.1%
Current Month	<u> </u>	<u>2,584,699 7.5%</u>
 Total Expenses to Date (Target = 50.0%)		 16,696,685 48.6%
Unexpended Balance		<u><u>\$ 17,643,687</u></u> 51.4%



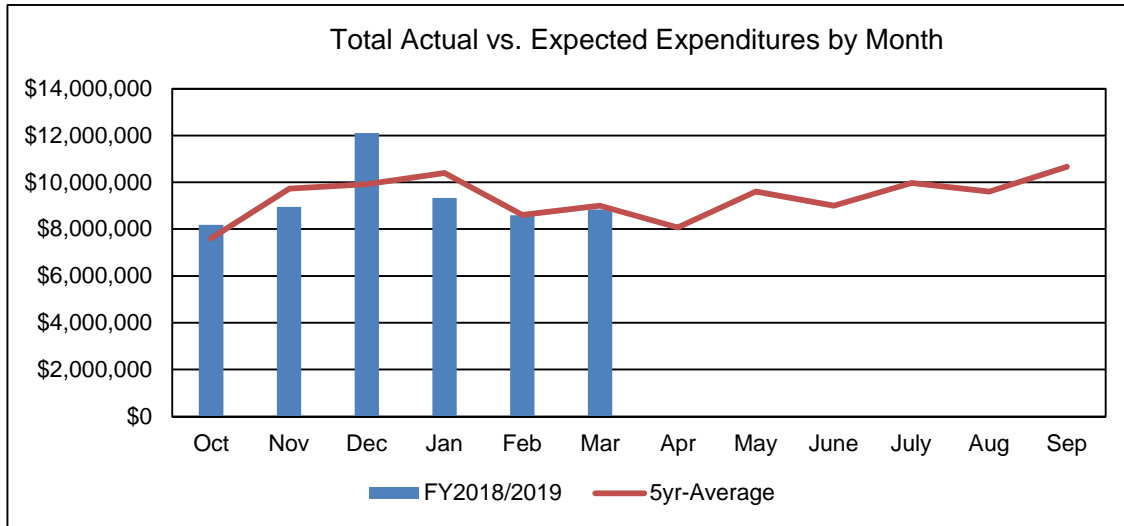
Families, Parks and Recreation Department



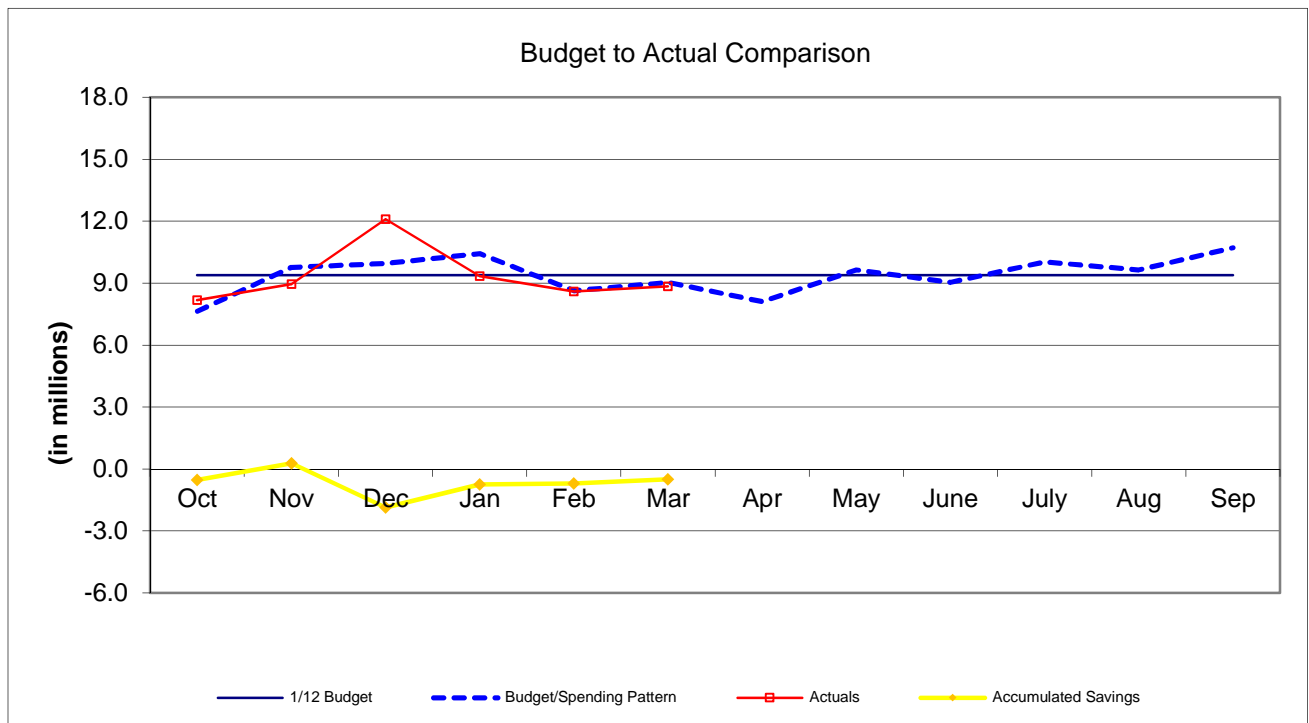
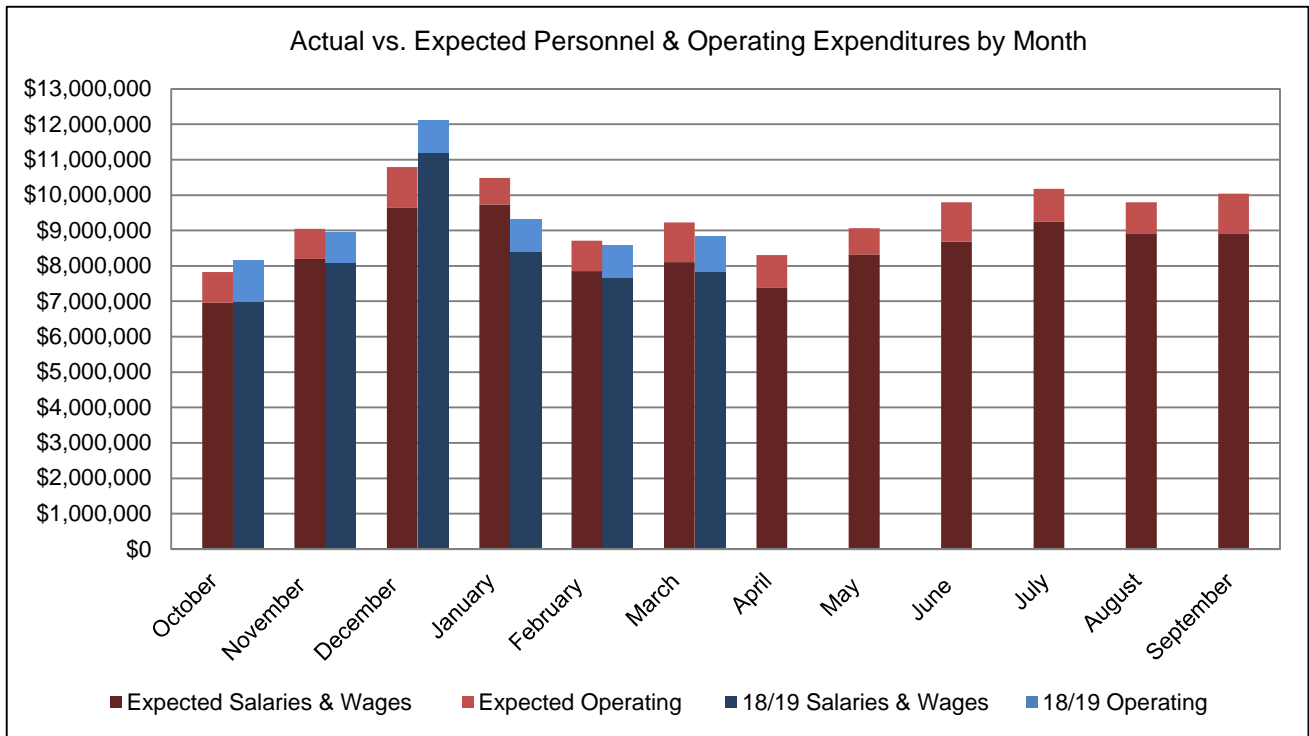
Fire Department

Budget Status as of March 31, 2019

Current Approved Budget		\$ 112,725,306
Expenses:		
Year to Date (Prior Months)	\$ 47,168,120	41.8%
Current Month	8,841,206	7.8%
Total Expenses to Date (Target = 50.0%)		56,009,326 49.7%
Unexpended Balance		\$ 56,715,980 50.3%



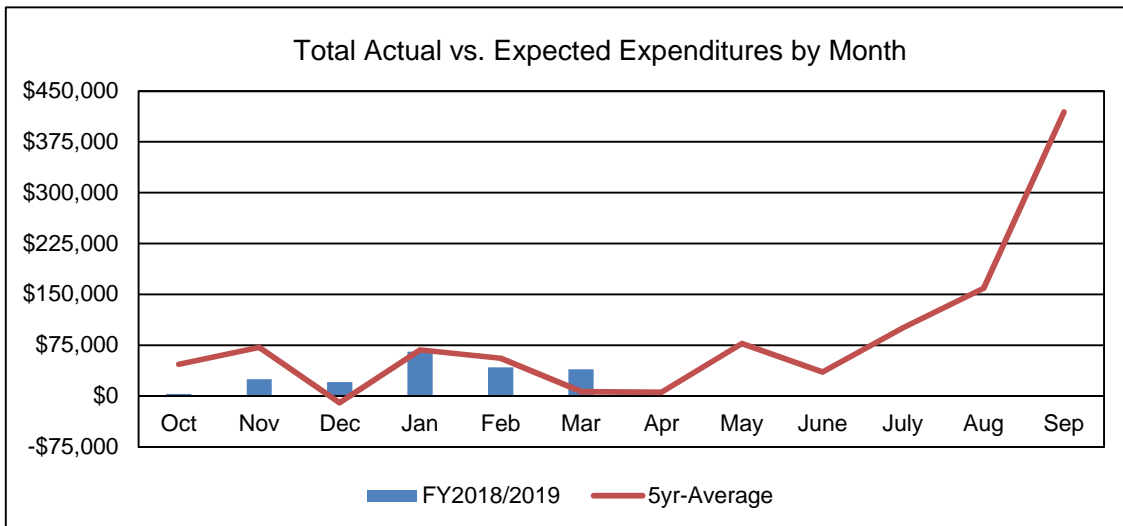
Fire Department



Housing & Community Development

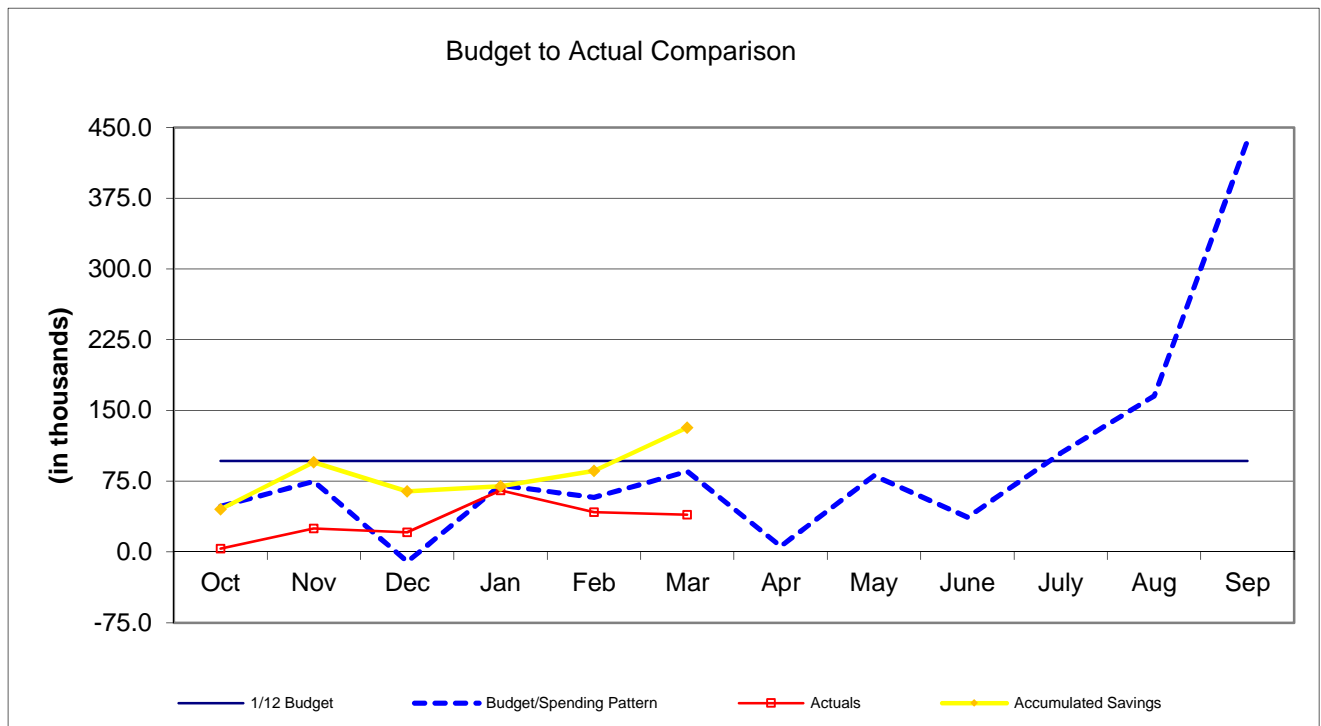
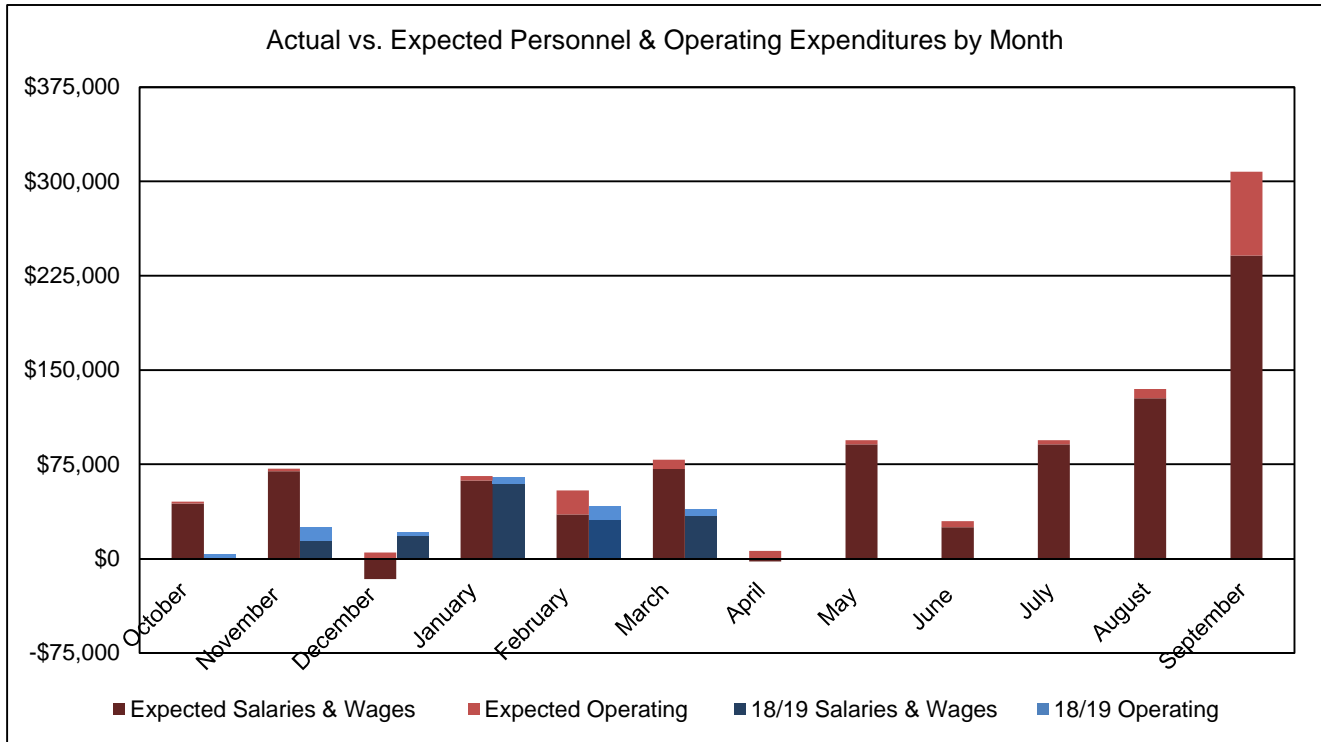
Budget Status as of March 31, 2019

Current Approved Budget	\$	1,158,435
Expenses:		
Year to Date (Prior Months)	\$	156,536 13.5%
Current Month	<u> </u>	<u>39,515 3.4%</u>
Total Expenses to Date (Target = 50.0%)		196,051 16.9%
Unexpended Balance	<u> </u>	<u>\$ 962,384 83.1%</u>



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.

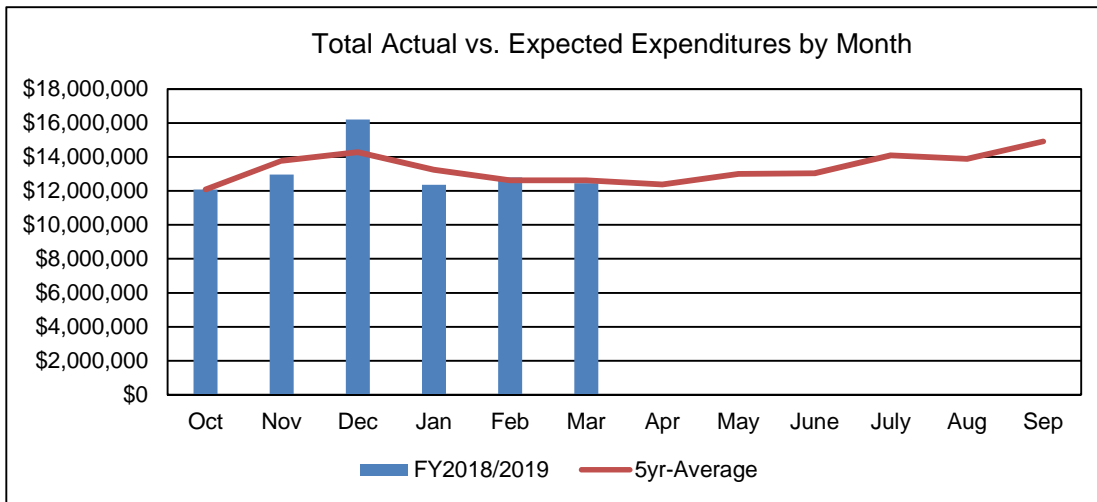
Housing & Community Development



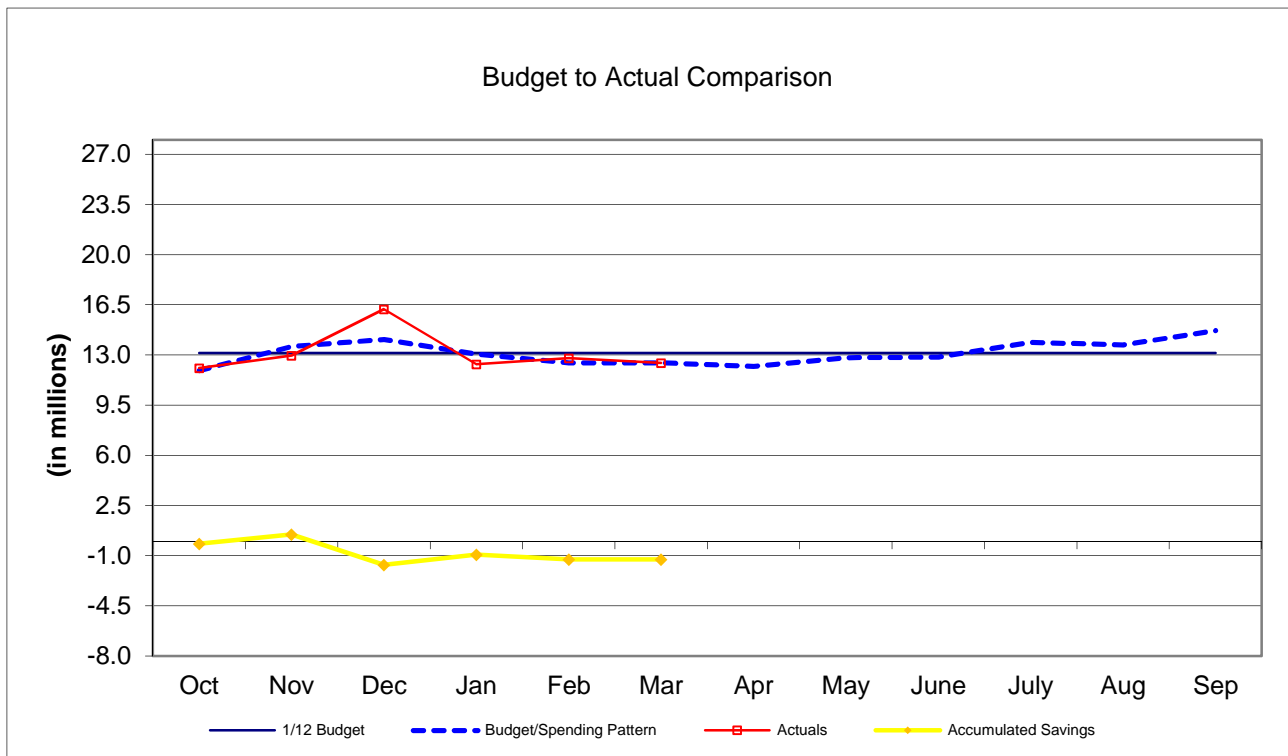
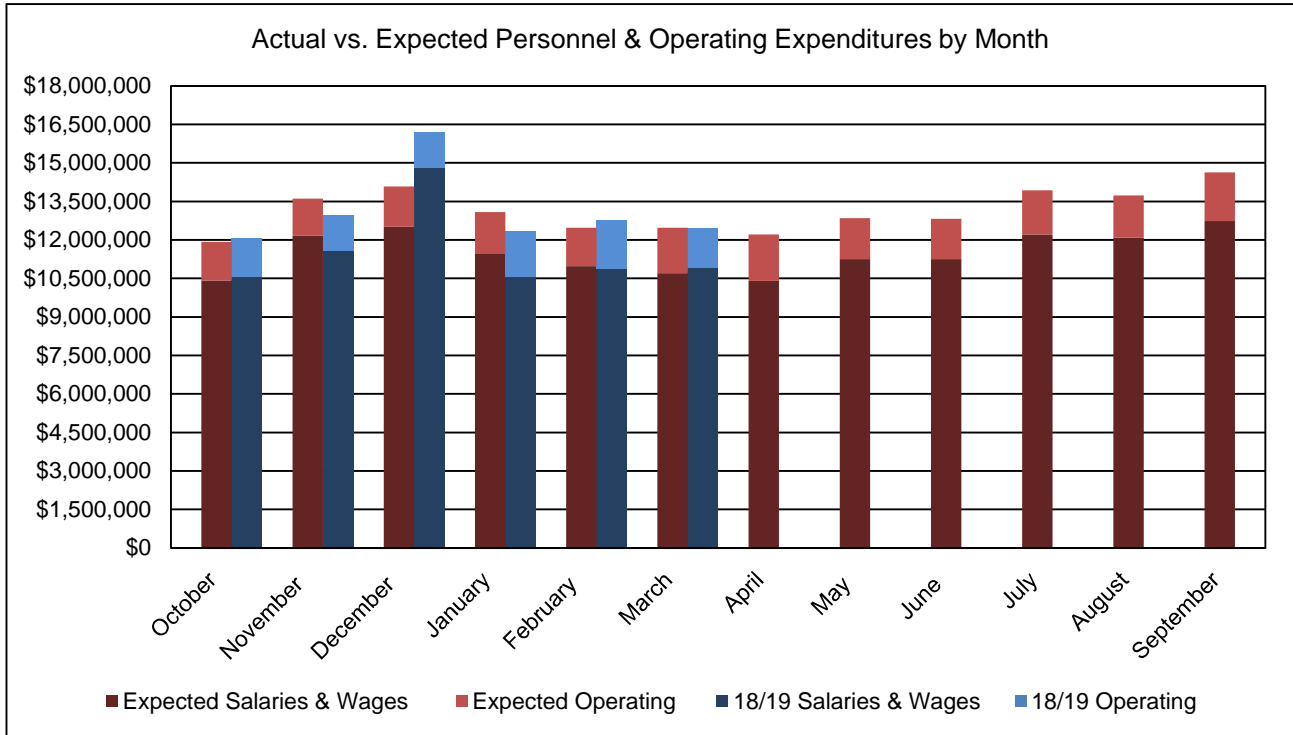
Police Department

Budget Status as of March 31, 2019

Current Approved Budget	\$	157,780,548
Expenses:		
Year to Date (Prior Months)	\$	66,386,374 42.1%
Current Month		<u>12,443,923</u> 7.9%
Total Expenses to Date (Target = 50.0%)		78,830,297 50.0%
Unexpended Balance	\$	<u>78,950,251</u> 50.0%



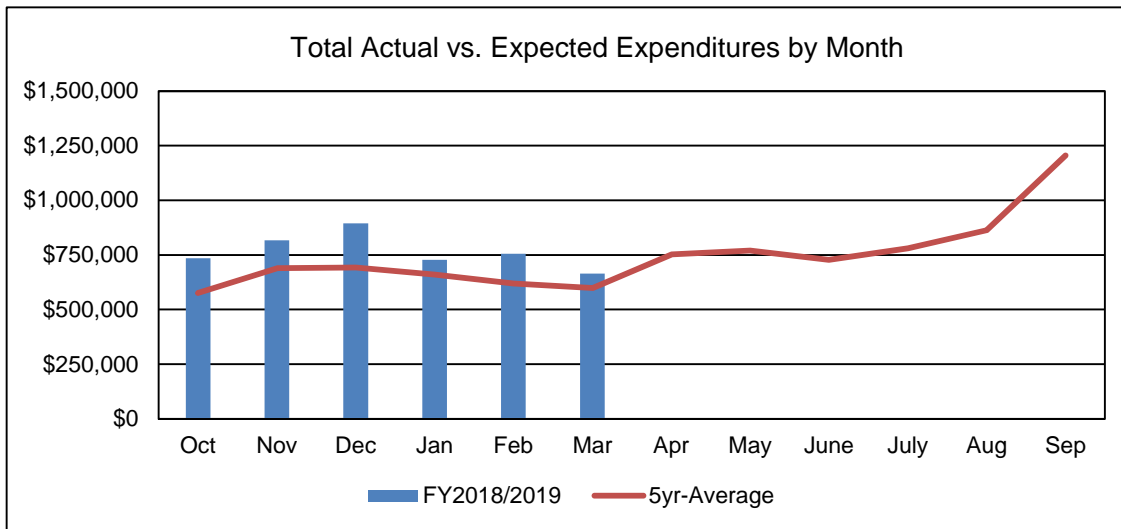
Police Department



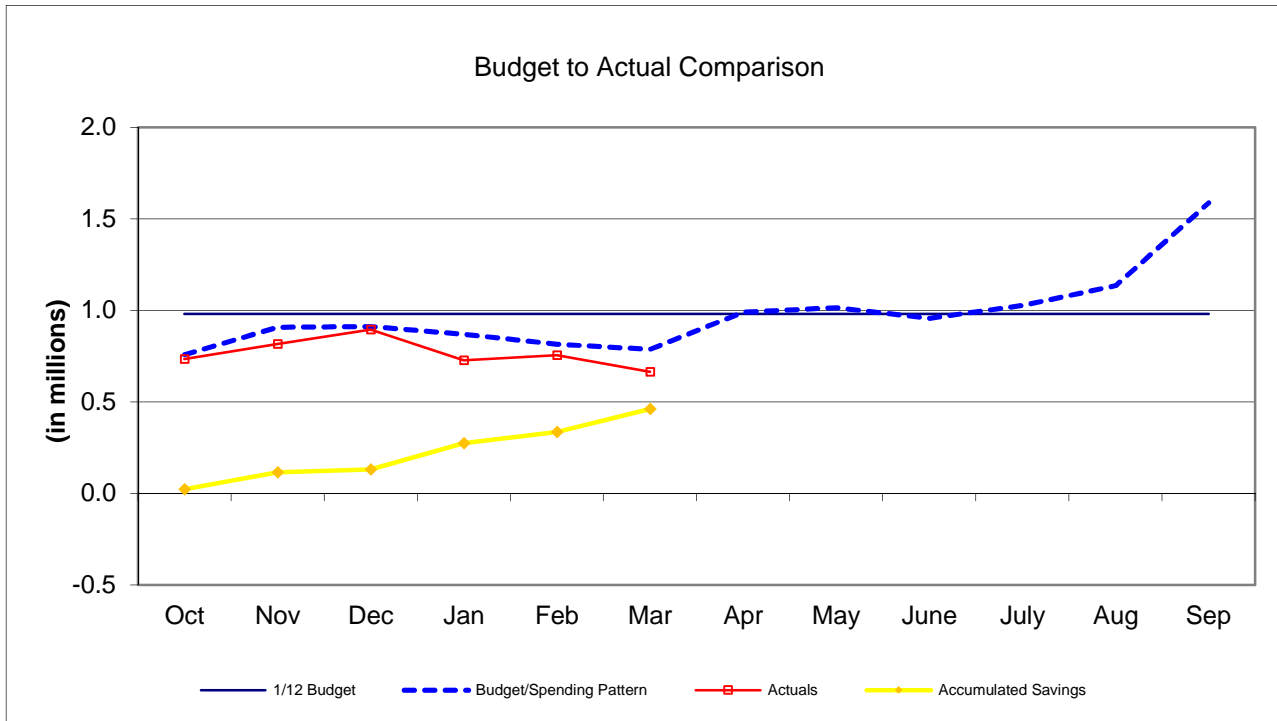
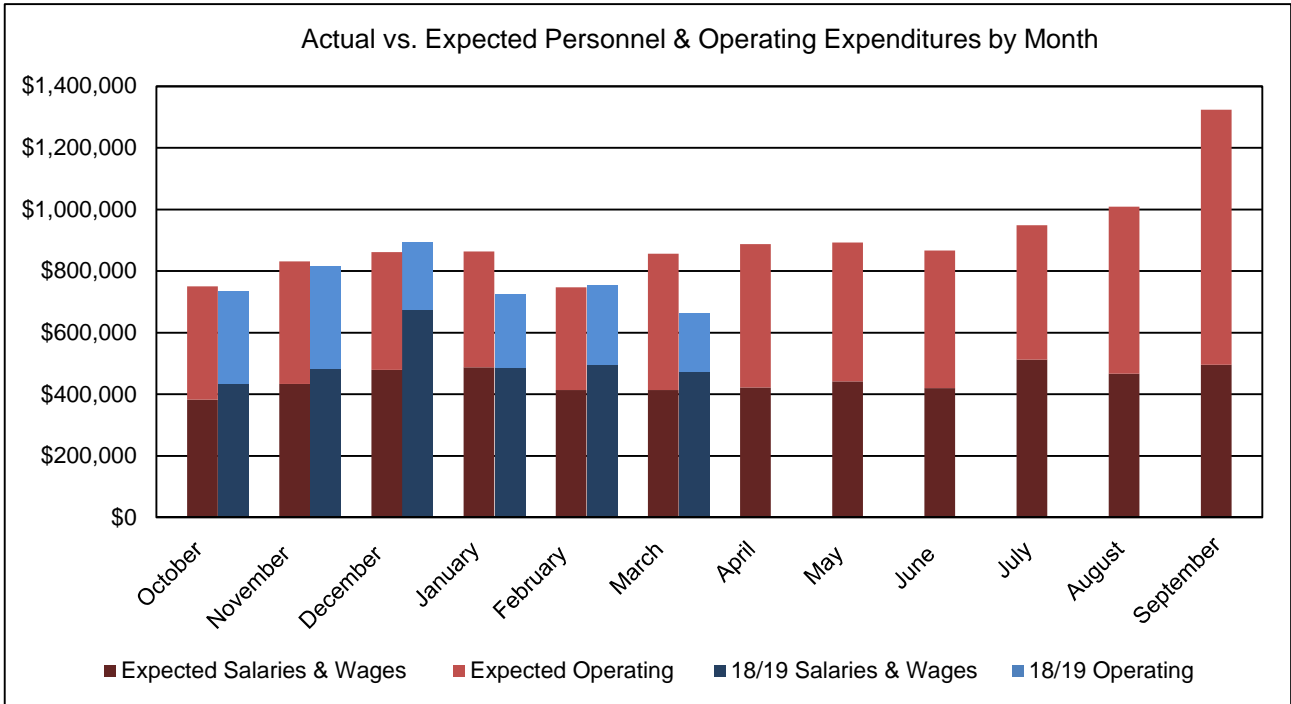
Public Works Department

Budget Status as of March 31, 2019

Current Approved Budget			\$ 11,769,097	
Expenses:				
Year to Date (Prior Months)	\$	3,929,020	33.4%	
Current Month		<u>663,838</u>	5.6%	
Total Expenses to Date (Target = 50.0%)			4,592,857	39.0%
Unexpended Balance			<u>\$ 7,176,240</u>	61.0%



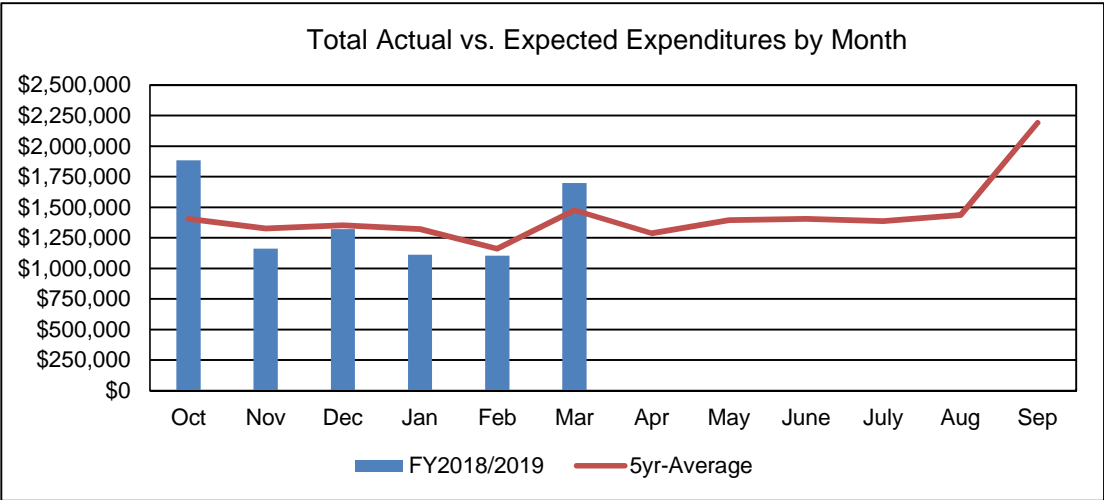
Public Works Department



Transportation Department

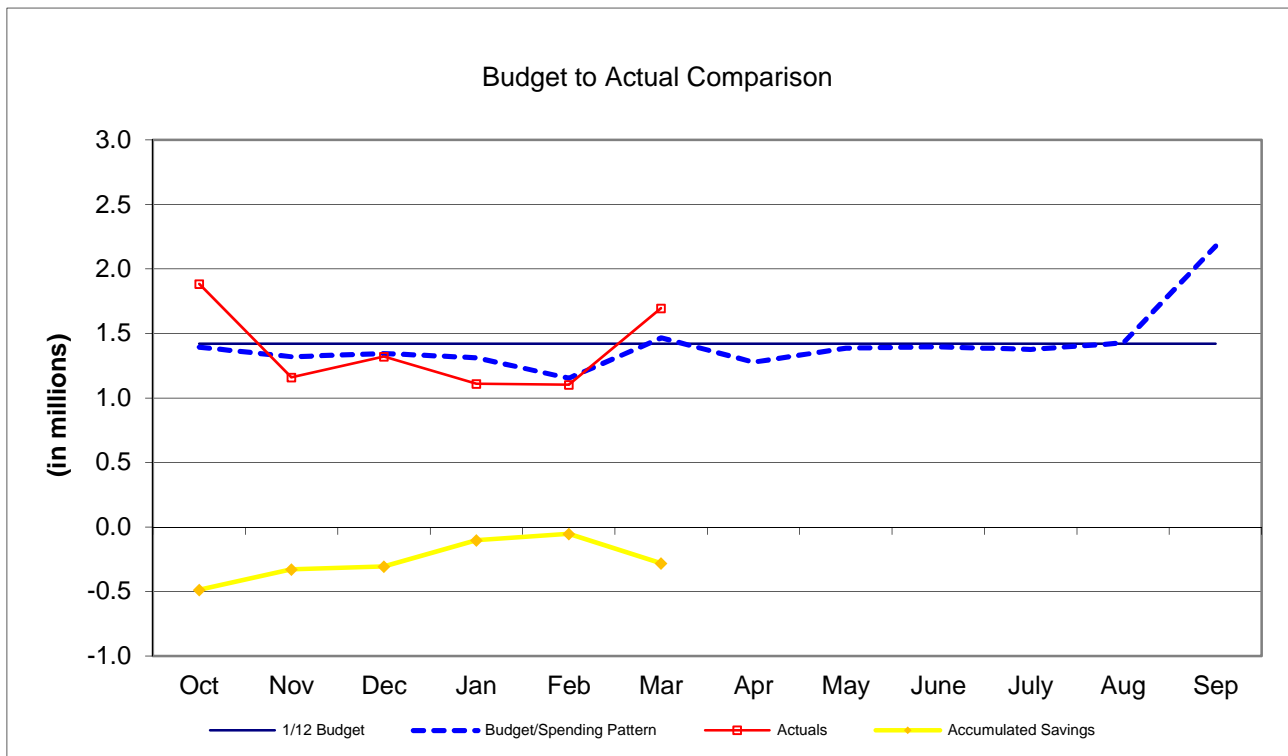
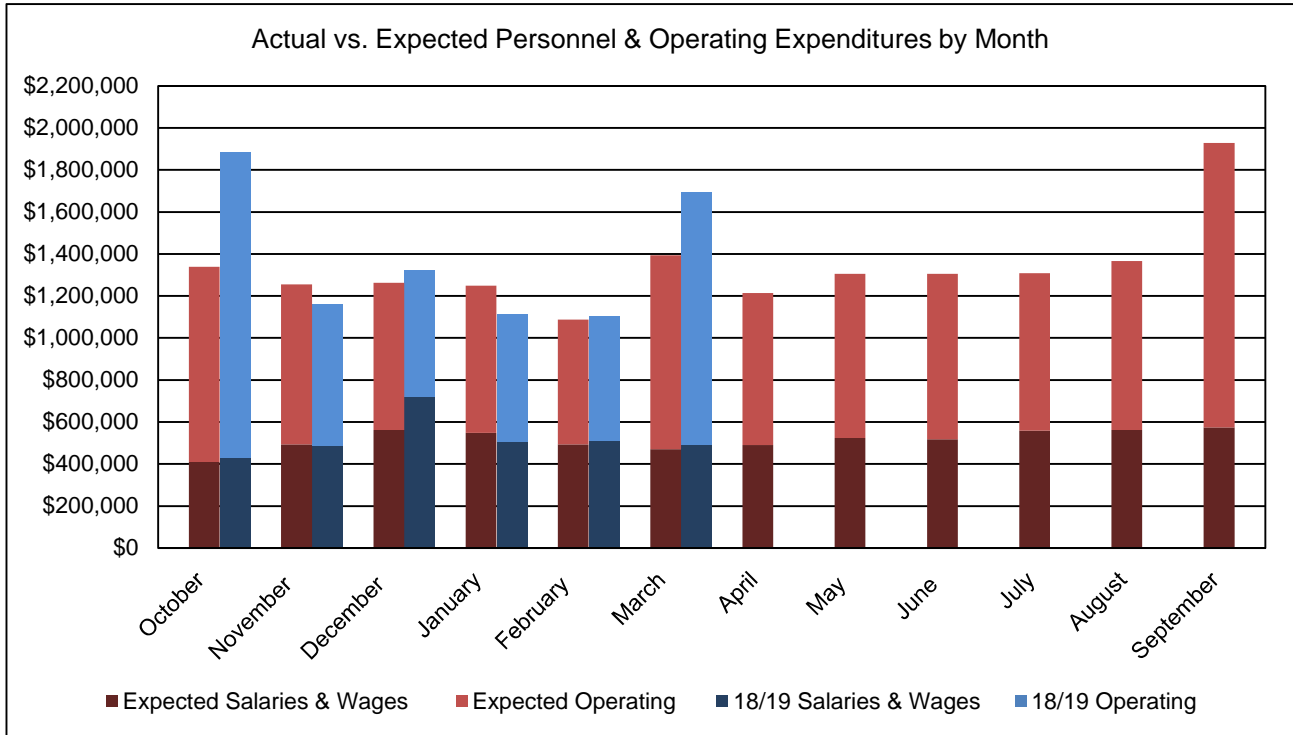
Budget Status as of March 31, 2019

Current Approved Budget		\$	17,043,894	
Expenses:				
Year to Date (Prior Months)	\$	6,582,520	38.6%	
Current Month		<u>1,696,866</u>	10.0%	
Total Expenses to Date (Target = 50.0%)			8,279,386	48.6%
Unexpended Balance			<u>\$ 8,764,508</u>	51.4%



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.

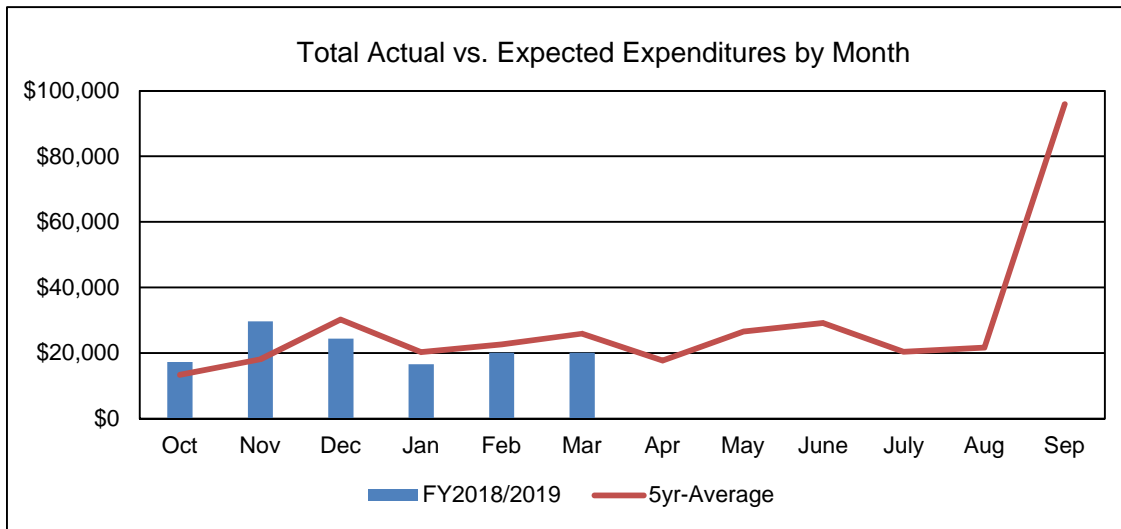
Transportation Department



Commissioner - District 1

Budget Status as of March 31, 2019

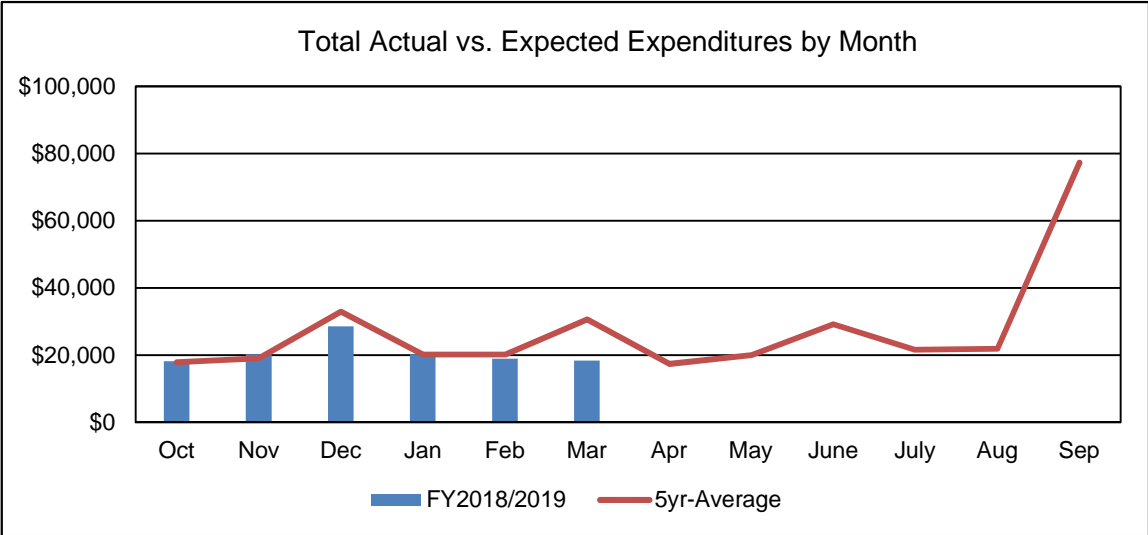
Current Approved Budget		\$	345,996	
Expenses:				
Year to Date (Prior Months)	\$	107,885	31.2%	
Current Month		<u>20,050</u>	5.8%	
Total Expenses to Date (Target = 50.00%)			127,934	37.0%
Unexpended Balance			<u>\$ 218,062</u>	63.0%



Commissioner - District 2

Budget Status as of March 31, 2019

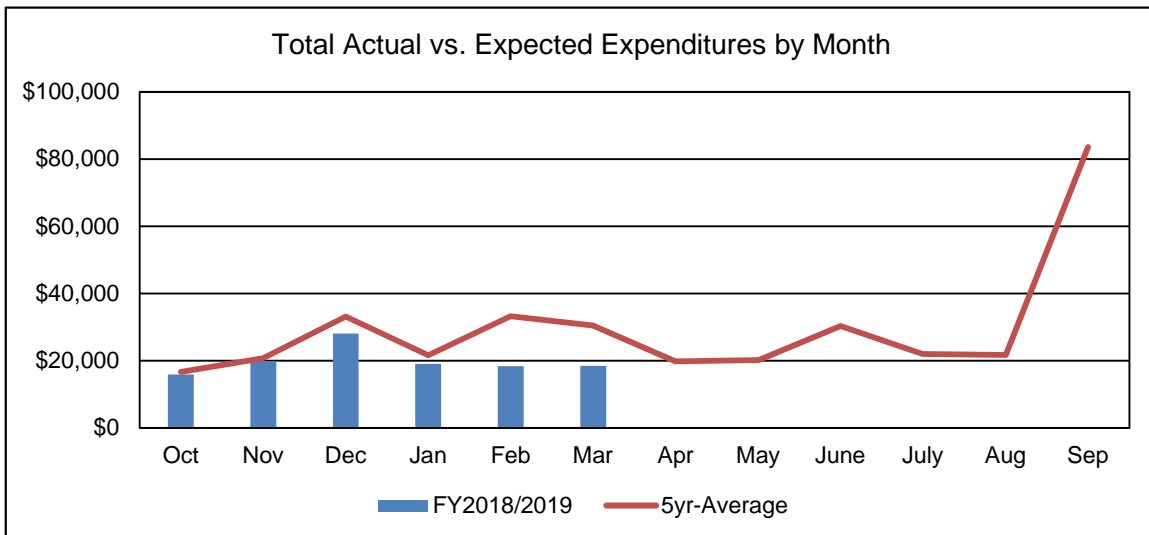
Current Approved Budget		\$	334,533	
Expenses:				
Year to Date (Prior Months)	\$	106,382	31.8%	
Current Month		<u>18,364</u>	5.5%	
Total Expenses to Date (Target = 50.00%)			124,746	37.3%
Unexpended Balance			<u>\$ 209,787</u>	62.7%



Commissioner - District 3

Budget Status as of March 31, 2019

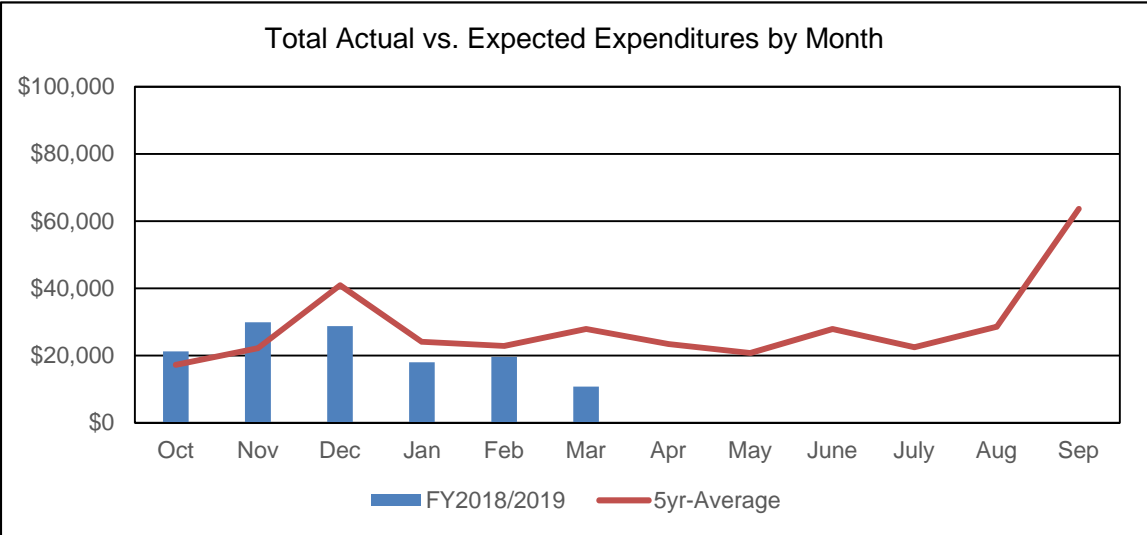
Current Approved Budget		\$	361,208	
Expenses:				
Year to Date (Prior Months)	\$	101,298	28.0%	
Current Month		<u>18,494</u>	5.1%	
Total Expenses to Date (Target = 50.00%)			119,791	33.2%
Unexpended Balance			<u>\$ 241,417</u>	66.8%



Commissioner - District 4

Budget Status as of March 31, 2019

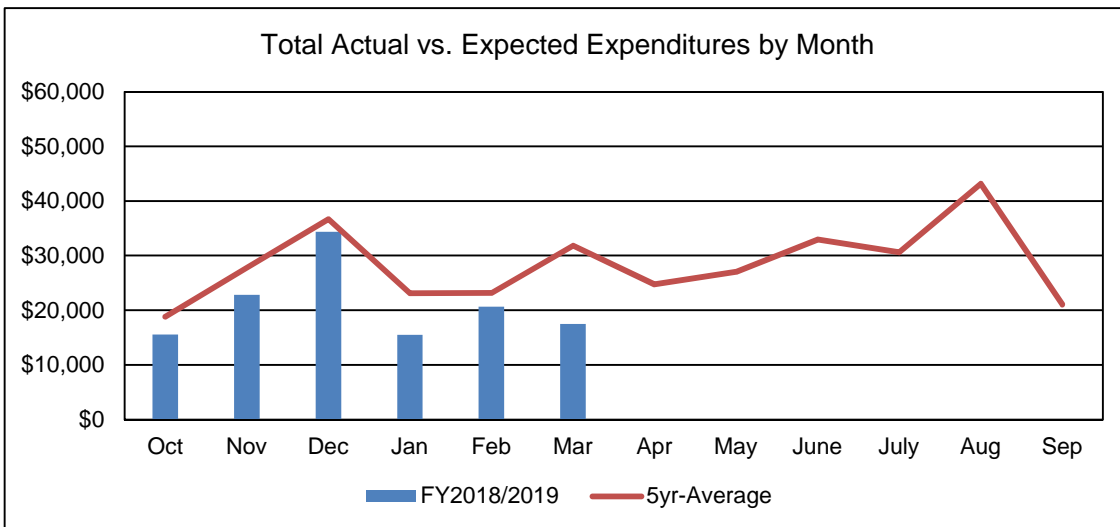
Current Approved Budget		\$	348,230	
Expenses:				
Year to Date (Prior Months)	\$	117,645	33.8%	
Current Month		<u>10,798</u>	3.1%	
Total Expenses to Date (Target = 50.00%)				
			128,443	36.9%
Unexpended Balance				
			<u>\$ 219,787</u>	63.1%



Commissioner - District 5

Budget Status as of March 31, 2019

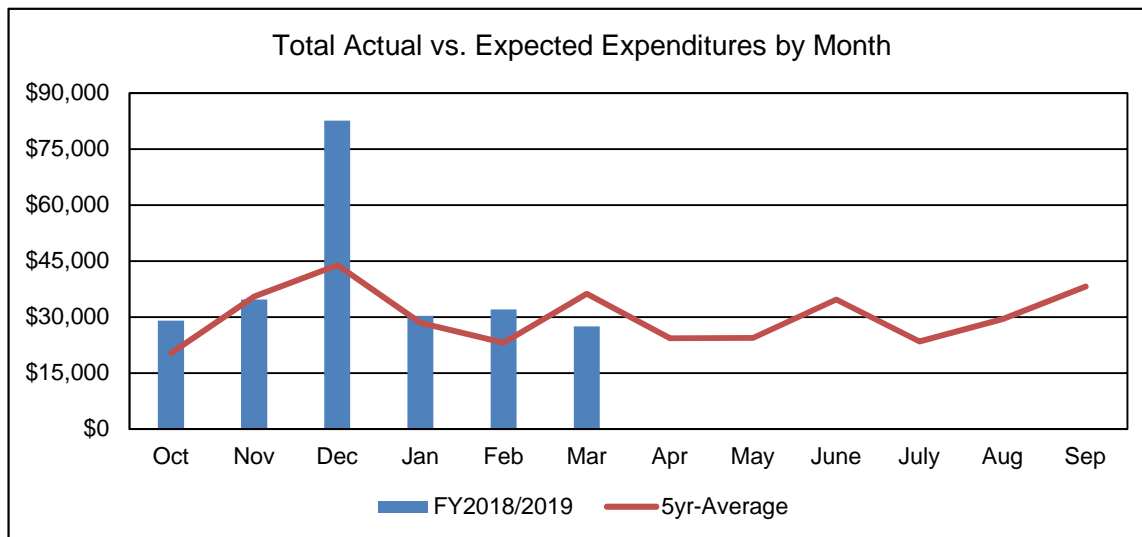
Current Approved Budget		\$	336,636	
Expenses:				
Year to Date (Prior Months)	\$	108,821	32.3%	
Current Month		<u>17,511</u>	5.2%	
Total Expenses to Date (Target = 50.00%)			126,332	37.5%
Unexpended Balance			<u>\$ 210,304</u>	62.5%



Commissioner - District 6

Budget Status as of March 31, 2019

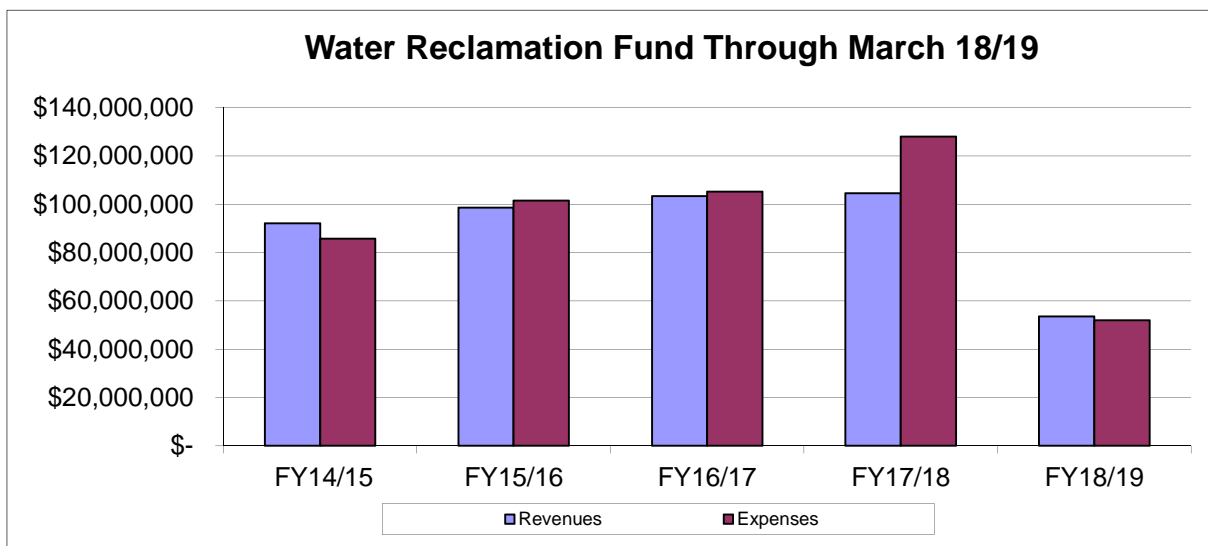
Current Approved Budget		\$	345,136	
Expenses:				
Year to Date (Prior Months)	\$	208,840	60.5%	
Current Month		<u>27,557</u>	8.1%	
Total Expenses to Date (Target = 50.00%)			236,397	68.5%
Unexpended Balance			<u>\$ 108,739</u>	31.5%



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

as of March 31, 2019

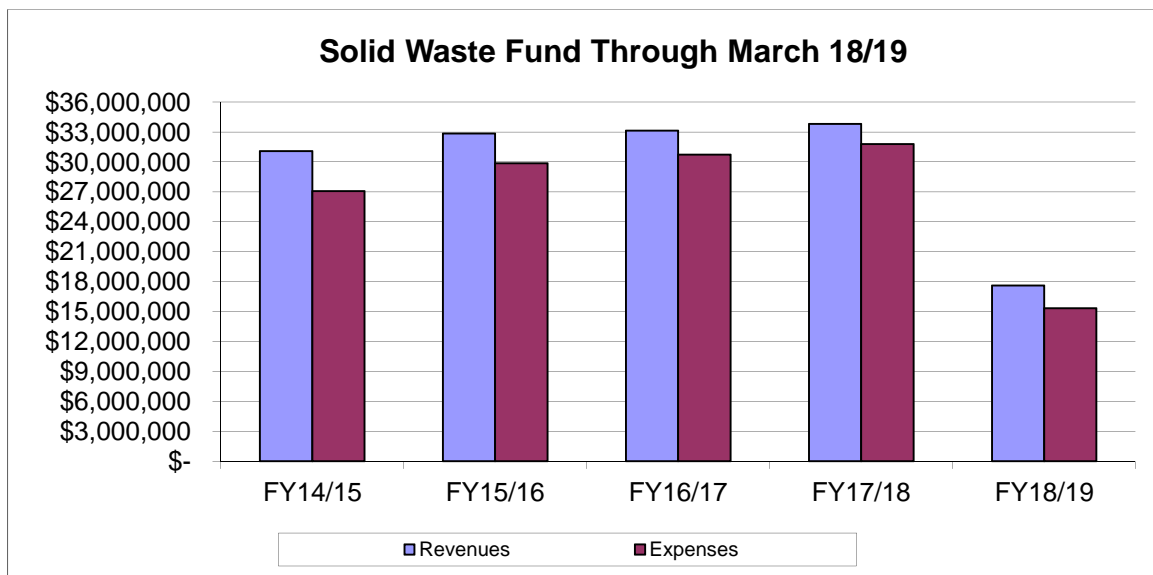
Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual s/b =	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 108,935,358	\$ 52,585,432	48.3%	\$ 49,616,652	50.3%
Intergovernmental	966,800	210,358	21.8%	19,737	n/a
Other Revenues	843,123	699,275	82.9%	(163,152)	-34.0%
Transfers In	-	-	n/a	1,825,598	n/a
Total Revenues	\$ 110,745,281	\$ 53,495,065	48.3%	\$ 51,298,835	51.8%
Expenses					
Salaries and Benefits	\$ 23,391,491	\$ 10,105,293	43.2%	\$ 9,291,843	43.5%
Supplies	5,410,000	3,134,962	57.9%	2,877,647	61.1%
Contractual Services	14,816,720	6,125,722	41.3%	5,660,347	44.8%
Other Operating Expenses	281,543	267,872	95.1%	213,688	67.3%
Travel	94,840	7,862	8.3%	10,524	13.1%
Utilities	6,615,700	3,162,136	47.8%	3,127,941	47.5%
Fleet and Facility Charges	3,414,177	1,987,988	58.2%	1,862,467	56.6%
Debt Service	-	550	n/a	4,550	0.0%
Enterprise Dividend	7,957,764	3,978,882	50.0%	3,821,082	50.0%
Cost Allocation Plan Fee	3,450,920	1,725,460	50.0%	1,642,326	50.0%
Capital Outlay	1,488,180	155,370	10.4%	905,327	76.9%
Contingency	1,444,278	-	0.0%	-	n/a
Subtotal Operating	68,365,613	30,652,098	44.8%	29,417,743	48.1%
Transfer Out	42,097,668	21,253,632	50.5%	24,040,613	36.4%
Total Expenses	\$ 110,463,281	\$ 51,905,730	47.0%	\$ 53,458,357	42.0%
Fund Balance Addition / (Use)	282,000	\$ 1,589,334		\$ (2,159,522)	



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

as of March 31, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 34,070,310	\$ 17,072,230	50.1%	\$ 16,505,098	49.8%
Intergovernmental	-	-	n/a	-	0.0%
Franchise Fees	80,000	80,000	100.0%	80,000	100.0%
Other Revenues	167,811	453,005	269.9%	(162,498)	-84.8%
Project Encumbrance	3,069,515	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 37,387,636	\$17,605,235	47.1%	\$ 16,422,600	42.3%
Expenses					
Salaries and Benefits	\$ 8,967,096	\$ 4,402,590	49.1%	4,053,579	47.5%
Supplies	1,273,000	575,268	45.2%	516,064	36.9%
Contractual Services	1,778,824	549,526	30.9%	948,907	51.8%
Community Sponsored Activities	-	1,000	n/a	-	n/a
Other Operating Expenses	217,860	86,420	39.7%	119,062	35.0%
Travel	48,000	1,830	3.8%	1,688	6.0%
Utilities	5,354,210	2,991,080	55.9%	2,485,015	50.8%
Fleet and Facility Charges	8,438,532	4,334,717	51.4%	3,977,019	53.4%
Enterprise Dividend	2,580,911	1,290,456	50.0%	1,260,322	50.0%
Cost Allocation Plan Fee	1,511,461	755,730	50.0%	646,350	50.0%
Capital Outlay	1,054,000	40,060	3.8%	231,412	33.7%
Contingency	5,561,742	-	0.0%	-	0.0%
Transfer Out	602,000	301,000	50.0%	261,631	21.2%
Total Expenses	\$ 37,387,636	\$ 15,329,677	41.00%	\$ 14,501,050	37.31%
Fund Balance Addition / (Use)	\$ -	\$2,275,559		\$ 1,921,550	



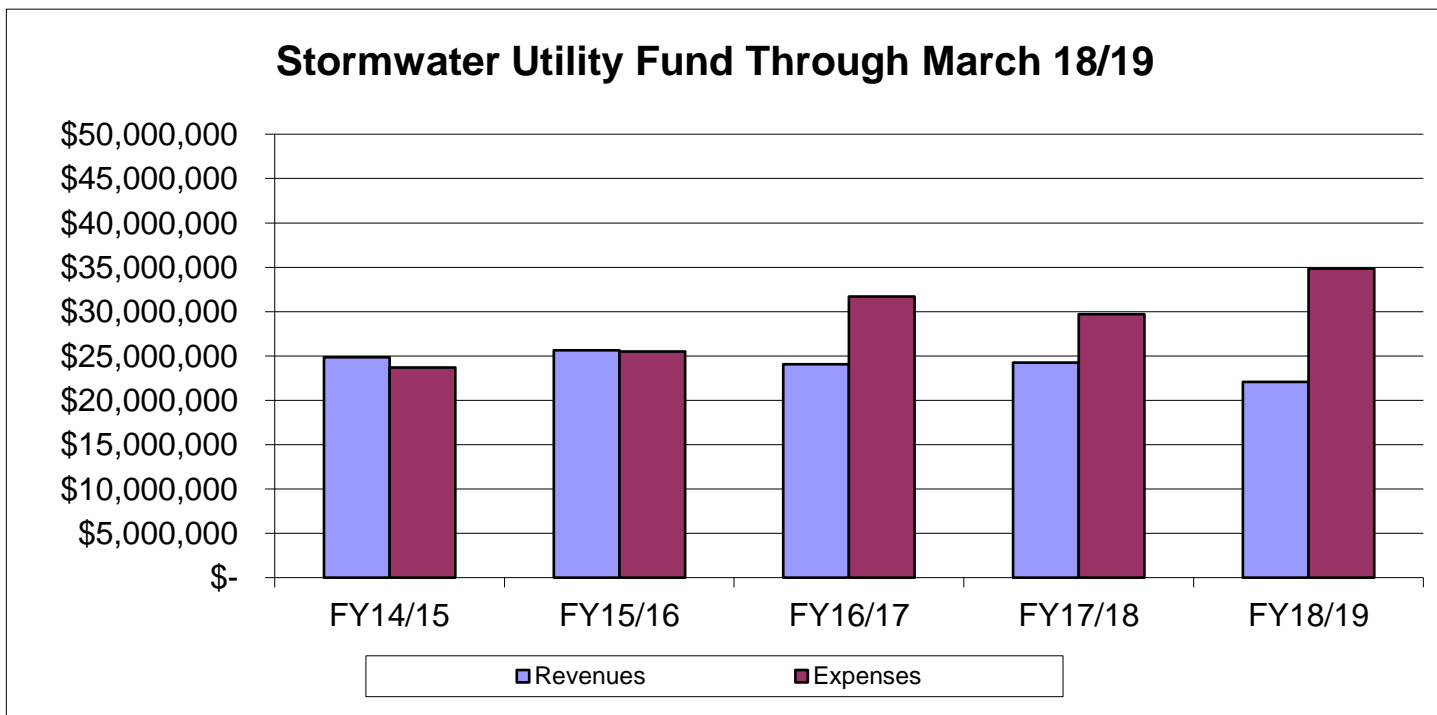
City of Orlando

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

as of March 31, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual s/b = 50.0%	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,746,675	\$ 21,322,391	89.8%	\$ 21,245,695	90.0%
Intergovernmental	-	-	0.0%	-	0.0%
Other Revenues	274,222	511,099	186.4%	(199,556)	-50.2%
Project Encumbrance	21,997,296	-	0.0%	-	0.0%
Transfers In	436,749	218,375	50.0%	232,164	50.0%
Total Revenues	\$ 46,454,942	\$ 22,051,865	47.5%	\$ 21,278,303	44.3%
Expenses					
Salaries and Benefits	\$ 6,185,522	\$ 3,040,814	49.2%	\$ 2,876,166	43.8%
Supplies	641,285	368,865	57.5%	178,133	23.3%
Contractual Services	2,760,004	1,132,800	41.0%	1,914,431	24.8%
Other Operating Expenses	311,276	144,202	46.3%	263,182	42.1%
Travel	31,108	9,671	31.1%	5,007	21.0%
Utilities	218,227	168,240	77.1%	151,820	74.4%
Fleet and Facility Charges	1,787,414	995,521	55.7%	890,896	49.8%
Debt Service	1,050,000	-	0.0%	73	0.0%
Enterprise Dividend	1,840,674	920,337	50.0%	910,380	50.0%
Cost Allocation Plan Fee	1,147,017	573,509	50.0%	477,482	50.0%
Capital Outlay	445,156	158,414	35.6%	5,034,017	32.0%
Contingency	6,323	-	0.0%	-	0.0%
Subtotal Operating	16,424,006	7,512,372	45.7%	12,701,587	25.8%
Transfer Out (See note below)	30,134,337	27,306,779	90.6%	2,633,272	50.0%
Total Expenses	\$ 46,558,343	\$ 34,819,150	74.79%	\$ 15,334,859	14.77%
Fund Balance Addition / (Use)	\$ (103,401)	\$ (12,767,285)		\$ 5,943,444	

Note - \$24,479,220 one time transfer out to Stormwater Capital Fund

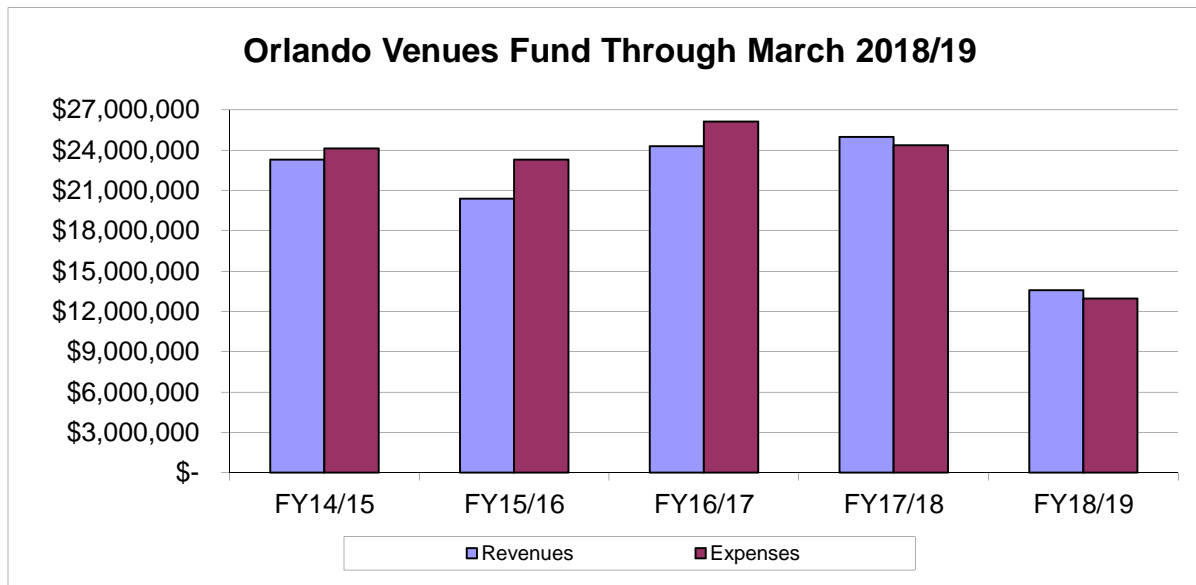


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of March 31, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,478,434	\$ 11,305,425	68.6%	\$ 11,972,809	74.7%
Other Revenues	839,509	702,189	83.6%	297,561	39.8%
Transfers In	3,143,022	1,571,511	50.0%	1,065,250	50.0%
Total Revenues	\$ 20,460,965	\$ 13,579,125	66.4%	\$ 13,335,619	70.5%
Expenses					
Salaries and Benefits	\$ 6,923,613	\$ 3,774,190	54.5%	\$ 3,642,200	56.7%
Supplies	441,866	282,678	64.0%	277,936	72.8%
Contractual Services	5,037,643	3,718,269	73.8%	3,907,006	86.0%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,272,108	1,868,889	146.9%	2,636,162	228.4%
Travel	69,500	17,132	24.7%	20,050	46.1%
Utilities	4,174,054	2,022,666	48.5%	2,065,361	49.2%
Fleet and Facility Charges	102,352	37,820	37.0%	44,302	66.7%
Cost Allocation Plan Fee	910,522	455,261	50.0%	543,449	50.0%
Capital Outlay	-	663	n/a	13,551	n/a
Contingency	-	-	n/a	-	n/a
Transfer Out	1,667,244	757,664	45.4%	763,344	44.0%
Total Expenses	\$ 20,598,902	\$ 12,959,608	62.9%	\$ 13,937,736	71.0%
Fund Balance Addition / (Use)	\$ (137,937)	\$ 619,517		\$ (602,117)	

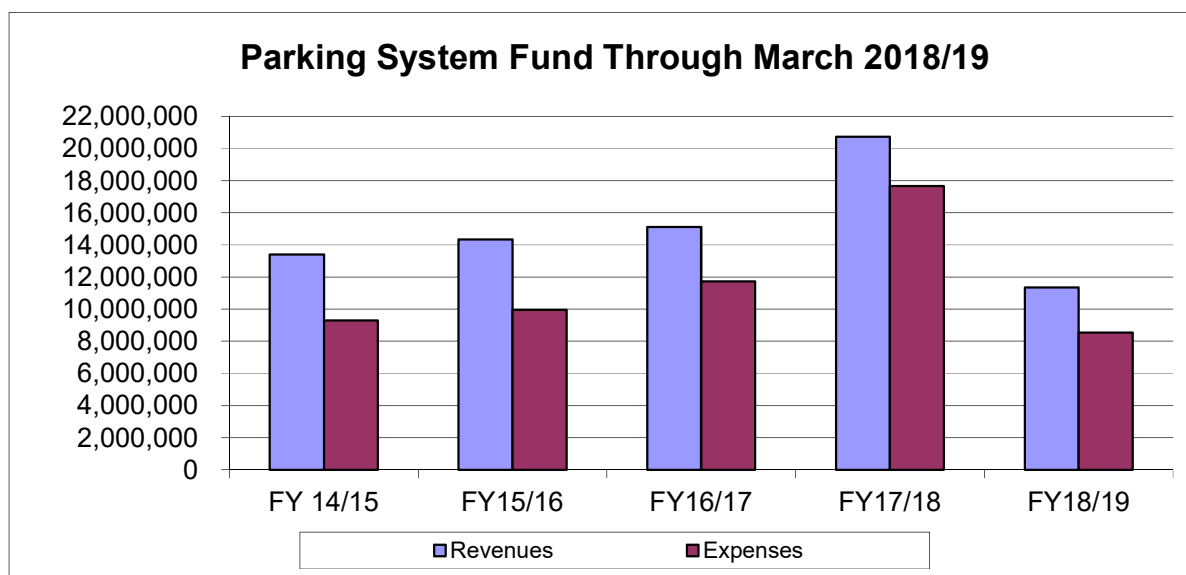
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

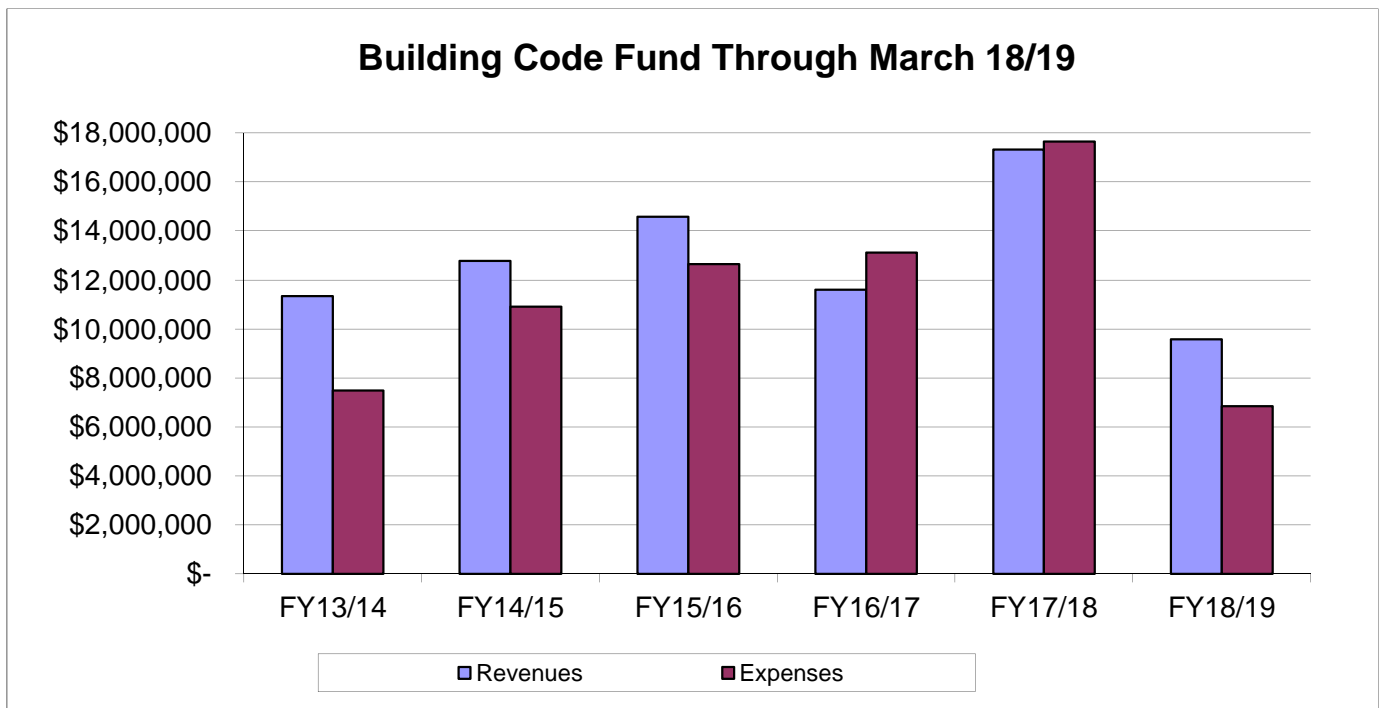
as of March 31, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,807,499	\$ 9,464,686	56.3%	\$ 9,487,503	61.9%
Intergovernmental	50,000	50,000	100.0%	50,000	0.0%
Fines and Forfeitures	1,600,000	1,144,944	71.6%	907,874	45.4%
Other Revenues	1,056,860	686,595	65.0%	756,759	69.8%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	11,000	5,500	50.0%	5,500	2.6%
Total Revenues	\$ 19,525,359	\$ 11,351,725	58.1%	\$ 11,207,636	56.2%
Expenses					
Salaries and Benefits	\$ 6,516,700	\$ 2,915,196	44.7%	\$ 2,756,733	46.1%
Supplies	290,900	94,237	32.4%	66,571	24.5%
Contractual Services	2,107,920	1,404,628	66.6%	817,677	39.2%
Other Operating Expenses	346,413	171,791	49.6%	151,460	60.3%
Travel	16,500	4,496	27.2%	7,109	43.7%
Utilities	443,912	240,496	54.2%	207,632	48.2%
Fleet and Facility Charges	176,176	79,469	45.1%	87,204	37.7%
Debt Service	5,685,611	1,983,118	34.9%	1,876,146	39.5%
Enterprise Dividend	1,219,839	609,920	50.0%	603,224	50.0%
Cost Allocation Plan Fee	1,221,738	610,869	50.0%	525,786	50.0%
Capital Outlay	-	115	0.0%	14,059	117.2%
Contingency	628,400	-	0.0%	-	0.0%
Transfer Out	871,250	435,625	50.0%	819,973	25.2%
Total Expenses	\$ 19,525,359	\$ 8,549,961	43.79%	\$ 7,933,575	38.26%
Fund Balance Addition / (Use)	\$ -	\$ 2,801,764		\$ 3,274,062	



Budget to Actual Comparison - Building Code Fund (1110_F)
as of March 31, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual s/b=	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 550,000	\$ 498,454	90.6%	\$ 136,573	0.0%
Licenses and Permits	12,200,000	8,725,476	71.5%	5,933,878	53.9%
Other Revenues	126,789	354,630	279.7%	(53,346)	-30.9%
Project Encumbrance	3,891,156	-	0.0%	-	0.0%
Total Revenues	\$ 16,767,945	\$ 9,578,560	57.1%	\$ 6,017,105	30.6%
Expenses					
Salaries and Benefits	\$ 10,813,138	\$ 4,784,436	44.2%	\$ 4,260,935	42.8%
Supplies	223,856	114,436	51.1%	47,767	28.0%
Contractual Services	3,494,876	267,847	7.7%	987,102	19.6%
Other Operating Expenses	446,032	266,476	59.7%	229,929	66.8%
Travel	52,399	15,559	29.7%	7,148	16.4%
Utilities	39,112	17,072	43.6%	16,688	40.8%
Fleet and Facility Charges	326,343	145,437	44.6%	144,611	62.2%
Cost Allocation Plan Fee	1,782,956	891,478	50.0%	755,175	50.0%
Capital Outlay	662,298	76,020	11.5%	1,846,349	50.0%
Transfer Out	434,690	263,554	60.6%	160,896	18.7%
Total Expenses	\$ 18,275,700	\$ 6,842,315	37.4%	\$ 8,456,600	38.6%
Fund Balance Addition / (Use)	\$ (1,507,755)	\$ 2,736,245		\$ (2,439,496)	



Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2019

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 50.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 2,220,923	947,181	\$ 1,273,742	42.6%	42.8%
Expenses					
Salaries/Benefits	-	0	-		
Operating	2,220,923	955,946	1,264,977		
Subtotal Expenses	<u>2,220,923</u>	<u>955,946</u>	<u>1,264,977</u>	43.0%	40.3%
Net (Fund Balance)	<u>\$ -</u>	<u>(8,765)</u>	<u>\$ 8,765</u>		
Fund 0020 (Mennello Museum)					
Revenues	\$ 563,790	283,568	\$ 280,222	50.3%	52.9%
Expenses					
Salaries/Benefits	355,528	161,795	193,733		
Operating	208,262	92,065	116,197		
Subtotal Expenses	<u>563,790</u>	<u>253,860</u>	<u>309,930</u>	45.0%	47.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 29,708</u>	<u>\$ (29,708)</u>		
Fund 0023 (After School All Stars)					
Revenues	\$ 2,819,891	1,144,845	\$ 1,675,046	40.6%	38.6%
Expenses					
Salaries/Benefits	2,204,934	901,711	1,303,223		
Operating	614,957	221,496	393,461		
Subtotal Expenses	<u>2,819,891</u>	<u>1,123,207</u>	<u>1,696,684</u>	39.8%	38.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 21,638</u>	<u>\$ (21,638)</u>		
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 2,251,662	(69,334)	\$ 2,320,996	-3.1%	13.4%
Expenses					
Salaries/Benefits	88,665	42,435	46,230		
Operating	2,162,997	710,576	1,452,421		
Subtotal Expenses	<u>2,251,662</u>	<u>753,011</u>	<u>1,498,651</u>	33.4%	14.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (822,344)</u>	<u>\$ 822,344</u>		

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2019

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds					
Fund 1070 (Transportation Impact Fee - North)					
Revenues	7,396,968	1,710,738	\$ 5,686,230	23.1%	12.6%
Expenses					
Salaries / Benefits	-	-	-		
Other Operating	7,396,968	661,306	6,735,662		
Subtotal Expenses	7,396,968	661,306	6,735,662	8.9%	7.9%
Net (Fund Balance)	\$ -	\$ 1,049,432	\$ (1,049,432)		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 17,454,508	1,575,173	\$ 15,879,335	9.0%	27.4%
Expenses					
Salaries / Benefits	-	-	-		
Other Operating	17,454,508	415,702	17,038,806		
Subtotal Expenses	17,454,508	415,702	17,038,806	2.4%	0.5%
Net (Fund Balance)	\$ -	\$ 1,159,471	\$ (1,159,471)		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 15,106,286	1,374,020	\$ 13,732,266	9.1%	6.9%
Expenses					
Salaries/Benefits	-	-	-		
Operating	\$ 15,106,286	938,719	14,167,567		
Subtotal Expenses	15,106,286	938,719	14,167,567	6.2%	0.7%
Net (Fund Balance)	\$ -	\$ 435,301	\$ (435,301)		
Fund 1100 (Gas Tax)					
Revenues	\$ 19,636,744	5,169,577	\$ 14,467,167	26.3%	21.7%
Expenses					
Salaries/Benefits	366,101	-	366,101		
Operating	19,270,643	5,793,325	13,477,318		
Subtotal Expenses	19,636,744	5,793,325	13,843,419	29.5%	28.4%
Net (Fund Balance)	\$ -	\$ (623,748)	\$ 623,748		
Fund 1155 (Leu Gardens)					
Revenues	\$ 2,823,175	1,598,870	\$ 1,224,305	56.6%	53.3%
Expenses					
Salaries/Benefits	1,818,911	809,380	1,009,531		
Operating	1,004,264	658,711	345,553		
Subtotal Expenses	2,823,175	1,468,090	1,355,085	52.0%	51.4%
Net (Fund Balance)	\$ -	\$ 130,780	\$ (130,780)		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2019**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 50.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds, Cont'd					
Fund 1200 (Housing and Urban Development Grants)					
Revenues	\$ 12,678,411	2,219,624	\$ 10,458,787	17.5%	25.3%
Expenses					
Salaries/Benefits	622,675	512,348	110,327		
Operating	12,055,736	2,083,316	9,972,420		
Subtotal Expenses	<u>12,678,411</u>	<u>2,595,664</u>	<u>10,082,747</u>	20.5%	20.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (376,040)</u>	<u>\$ 376,040</u>		
Fund 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 30,673,456	23,436,487	\$ 7,236,969	76.4%	42.5%
Expenses					
Salaries/Benefits	3,096,772	1,347,453	1,749,319		
Operating	27,576,684	3,974,588	23,602,096		
Subtotal Expenses	<u>30,673,456</u>	<u>5,322,040</u>	<u>25,351,416</u>	17.4%	20.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 18,114,446</u>	<u>\$ (18,114,446)</u>		
Fund 1285 (GOAA Police)					
Revenues	\$ 15,656,048	5,967,864	\$ 9,688,184	38.1%	40.8%
Expenses					
Salaries/Benefits	12,362,491	5,724,748	6,637,743		
Operating	3,293,557	1,186,659	2,106,898		
Subtotal Expenses	<u>15,656,048</u>	<u>6,911,408</u>	<u>8,744,640</u>	44.1%	47.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (943,544)</u>	<u>\$ 943,544</u>		
Dependent District Funds					
Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,430,627	3,572,930	\$ 2,857,697	55.6%	52.4%
Expenses					
Salaries/Benefits	31,656	5,139	26,517		
Operating	* 6,398,971	3,403,148	2,995,823		
Subtotal Expenses	<u>6,430,627</u>	<u>3,408,287</u>	<u>3,022,340</u>	53.0%	54.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 164,643</u>	<u>\$ (164,643)</u>		
		* Tax increment payment.			

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2019

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	s/b= 50.0%	% of Budget Utilized	PY % of Budget Utilized
Internal Service Funds						
Fund 5001 (Fleet Management)						
Revenues	\$ 18,714,507	9,862,881	\$ 8,851,626		52.7%	49.5%
Expenses						
Salaries/Benefits	3,755,191	1,823,163	1,932,028			
Operating	14,959,316	7,268,684	7,690,632			
Subtotal Expenses	<u>18,714,507</u>	<u>9,091,848</u>	<u>9,622,659</u>		48.6%	57.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 771,033</u>	<u>\$ (771,033)</u>			
Fund 5005 (Facilities Management)						
Revenues	\$ 12,047,565	9,031,403	\$ 3,016,162		75.0%	82.6%
Expenses						
Salaries/Benefits	4,082,947	1,934,102	2,148,845			
Operating	7,964,618	7,675,577	289,041			
Subtotal Expenses	<u>12,047,565</u>	<u>9,609,679</u>	<u>2,437,886</u>		79.8%	85.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (578,276)</u>	<u>\$ 578,276</u>			
Fund 5010 (Health Care)						
Revenues	\$ 67,399,631	34,416,225	\$ 32,983,406		51.1%	43.5%
Expenses						
Salaries/Benefits	141,746	67,744	74,002			
Operating	67,257,885	31,069,732	36,188,153			
Subtotal Expenses	<u>67,399,631</u>	<u>31,137,476</u>	<u>36,262,155</u>		46.2%	48.3%
Net (Fund Balance)	<u>\$ -</u>	<u>3,278,749</u>	<u>\$ (3,278,749)</u>			
Fund 5015 (Risk Management)						
Revenues	\$ 17,082,913	8,452,119	\$ 8,630,794		49.5%	47.0%
Expenses						
Salaries/Benefits	1,653,362	736,975	916,387			
Operating	15,429,551	6,659,707	8,769,844			
Subtotal Expenses	<u>17,082,913</u>	<u>7,396,682</u>	<u>9,686,231</u>		43.3%	81.3%
Net (Fund Balance)	<u>\$ -</u>	<u>1,055,437</u>	<u>\$ (1,055,437)</u>			
Fund 5020 (Construction Management)						
Revenues	\$ 4,195,706	1,127,555	\$ 3,068,151		26.9%	39.8%
Expenses						
Salaries/Benefits	3,529,490	1,484,437	2,045,053			
Operating	666,216	335,093	331,123			
Subtotal Expenses	<u>4,195,706</u>	<u>1,819,530</u>	<u>2,376,176</u>		43.4%	43.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (691,974)</u>	<u>\$ 691,974</u>			

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2019**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 50.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Enterprise Funds					
Fund 4005 (Orlando Stadium Operations)					
Revenues	\$ 7,316,365	6,137,689	\$ 1,178,676	83.9%	83.6%
Expenses					
Salaries/Benefits	1,730,893	918,126	812,767		
Operating	<u>5,585,472</u>	<u>4,194,188</u>	<u>1,391,284</u>		
Subtotal Expenses	<u>7,316,365</u>	<u>5,112,314</u>	<u>2,204,051</u>	69.9%	60.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 1,025,375</u>	<u>\$ (1,025,375)</u>		
Fund 4130 (Centroplex Garages)					
Revenues	\$ 3,154,160	1,299,603	\$ 1,854,557	41.2%	64.4%
Expenses					
Salaries/Benefits	-	61,969	(61,969)		
Operating	<u>3,154,160</u>	<u>385,676</u>	<u>2,768,484</u>		
Subtotal Expenses	<u>3,154,160</u>	<u>447,645</u>	<u>2,706,515</u>	14.2%	30.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 851,958</u>	<u>\$ (851,958)</u>		