

FUND STATUS

FY 2018/19

As of December 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 December 31, 2018

Revenue Overview

The City of Orlando's General Fund revenue budget is \$488M for FY18/19. Through December, the City brought in \$176.5M, which represents 36.1% of the total. Last year at this point, we had collected the same percent of the revenue budget. At this point, we expect the City to collect the full amount budgeted in the General Fund.

Property Taxes

Property Tax are the single largest revenue source. Through December, property tax revenue collections are \$96.6M. This is roughly 48.8% of the budget for FY18/19, a rate slightly behind of last year. We still expect property tax collections to meet our budgeted number.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$12.4M, or 25.1% of budget, are exactly where we would expect them at this point in the year.

Fines and Forfeitures

As of the end of December we have collected revenue of \$1.0M. Collections from red light citations are well ahead of expectations. That citation revenue is segregated from the General Fund and dedicated to traffic-safety initiatives. Traffic-related fines are also ahead of expectations, reversing a two-year trend.

Franchise Fees

The amount collected to date, \$8.6M, is 27.0% 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, grant revenues, insurance taxes and State Revenue Sharing. The \$19.4M collected represents 23.0% of the revenue budget. Given the seasonality of these revenues, this is consistent with expectations.

Licenses and Permits

The Local Business Tax collections to date are \$8.6M or 93.9% of budget. Permit revenue, \$1.6M to date, is 28.1% of budget. At the current rate, this group of revenues may slightly exceed the budget.

Sales and Use Taxes

For this revenue group, 26.4% of \$56.9M budget (or \$15.0M) has been collected through December. 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.

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2018

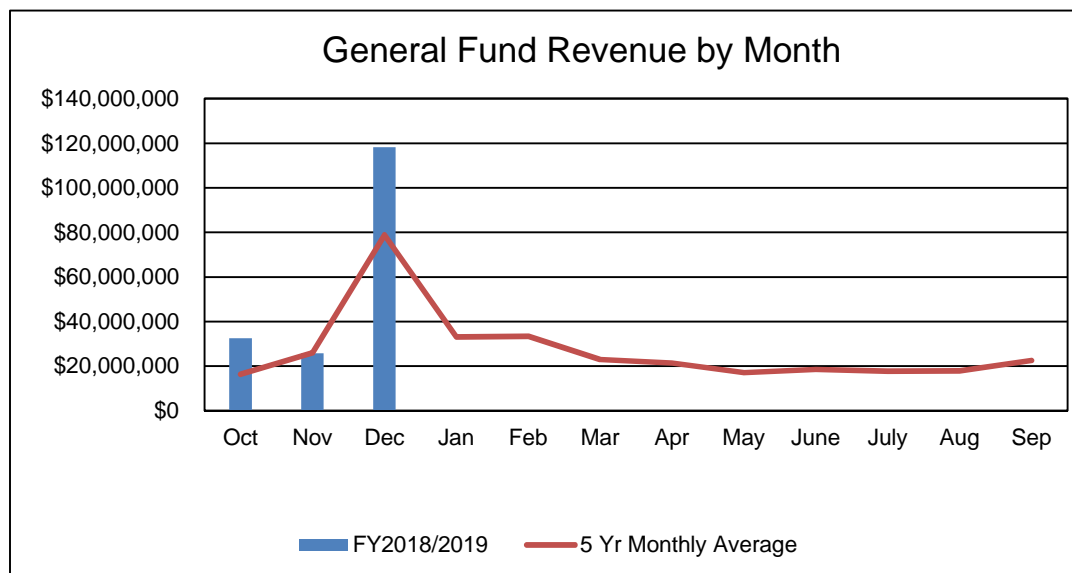
<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u> s/b =	<u>% of Budget</u> 25.00%	<u>FY17/18 % of Budget</u>
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 198,215,309	\$ 96,633,060	\$101,582,249	48.8%	53.0%
Property Taxes	198,215,309	96,633,060	101,582,249	48.8%	53.0%
Charges for Services					
User Charges and Fees	34,713,655	9,077,667	25,635,988	26.2%	24.7%
Fire Related Fees	8,752,986	1,593,531	7,159,455	18.2%	32.5%
Police Related Fees	3,070,402	739,276	2,331,126	24.1%	34.2%
Recreation and Culture Fees	2,724,750	949,126	1,775,624	34.8%	24.8%
Charges for Services	49,261,793	12,359,600	36,902,193	25.1%	25.5%
Fines and Forfeitures					
Traffic Related Fines	320,000	123,723	196,277	38.7%	10.9%
Red Light Citations	3,000,000	911,200	2,088,800	30.4%	21.7%
Fines and Forfeitures	3,320,000	1,034,924	2,285,076	31.2%	20.7%
Franchise Fees					
Franchise Fees	31,805,000	8,574,615	23,230,385	27.0%	25.5%
Franchise Fees	31,805,000	8,574,615	23,230,385	27.0%	25.5%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	63,975,000	15,840,540	48,134,460	24.8%	25.0%
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	61,517	141,483	30.3%	57.2%
State Revenue Sharing	14,343,000	3,512,248	10,830,752	24.5%	22.6%
Intergovernmental Revenue	84,334,344	19,414,355	64,919,989	23.0%	22.6%
Licenses and Permits					
Local Business Taxes	9,115,000	8,557,736	557,264	93.9%	88.2%
Permits	5,540,000	1,557,559	3,982,441	28.1%	16.0%
Licenses and Permits	14,655,000	10,115,295	4,539,705	69.0%	58.9%
Sales and Use Taxes					
Communication Services Tax	13,500,000	3,830,906	9,669,094	28.4%	25.6%
State Sales Tax	43,400,000	11,192,896	32,207,104	25.8%	22.6%
Sales and Use Taxes	56,900,000	15,023,802	41,876,198	26.4%	23.3%
Operating Revenues Total	438,491,446	163,155,650	275,335,796	37.2%	37.6%

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2018

Description	Revised Budget	YTD Actual	Remaining Budget	% of Budget	FY17/18 % of Budget
			s/b =	25.00%	
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (3)	680,765	66,767	613,998	9.8%	1.9%
Other Miscellaneous Revenues	10,211,492	3,536,297	6,675,195	34.6%	25.4%
Special Assessments	-	9,921	(9,921)	N/A	0.0%
Other Revenues	<u>10,892,257</u>	<u>3,612,984</u>	<u>7,279,273</u>	33.2%	20.5%
Non-Operating Revenues Total	<u>10,892,257</u>	<u>3,612,984</u>	<u>\$ 7,279,273</u>	33.2%	20.5%
Transfers In (4)	39,037,955	9,759,489	29,278,466	25.0%	25.7%
Total Revenues	<u>\$488,421,658</u>	<u>176,528,123</u>	<u>\$311,893,535</u>	36.1%	36.1%
Project Encumbrances	69,248				
Funds Available for Expenditures	\$488,490,906	\$ 176,528,123	\$ 311,893,535	36.1%	

- 1) \$83.9M to be received from OUC between Franchise Fees & Dividend. Budgeted amounts reflect the split provided by OUC.
- 2) Grants received on a reimbursement basis. The single largest reimbursement is from FDOT which is received in July.
- 3) Interest is recognized one month in arrears.



General Fund Expenditures Narrative

As of December 31, 2018

Expenditures Overview

The City of Orlando's expenditure budget totals \$488M for FY18/19. The budget includes \$5M in Contingency which has not been allocated to any needs as yet. Through December, the City has spent \$152.2M which represents 31.2% 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 will be 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 below expectations. Through December, \$7.6M has been spent. This is 24.3% of the total expenditure budget for FY 18/19. Lower-than-expected spending on IT contracts and vacant positions account for this underspending.

Economic Development (EDV)

The year-to-date expenditures of \$3.1M actuals are 19.5% 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 December, almost \$7.0M of the budgeted \$27.4M has been spent. This is 25.7% of the budget. EXO spending is somewhat seasonal with higher spending early in the year related to payments to community partners. Given that, EXO spending is within expectations.

Families, Parks, and Recreation (FPR)

The Department has spent \$8.8M to date (or 25.6%) of its annual budget. Given the seasonality of FPR spending, this is ahead where we would expect spending to be. In the prior two years, FPR's spending was below this level and the Department exceeded its approved budget. While increased activity at FPR facilities and the corresponding increase in revenue may mitigate modest spending pressures, the current rate of spending warrants attention.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget. Of the \$112.5M budget, \$29.2M has been spent through December. This represents 26.0% 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, \$49,155 has been spent (4.2%), which is above previous years-to-date's spending. Changes made to how we budget for HSG should result in more even spending over the course of the year. We believe this will improve the reliability of our projections. We expect the Department to end within budget.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$158.5M. Through December, 26.0% of the budget has been spent. Much of this higher-than-expected spending is related to additional extra-duty revenue that comes with extra expenses. 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 December, PWK has spent 20.7% of its \$11.8M budget. We believe PWK will end the year on budget or with a modest surplus.

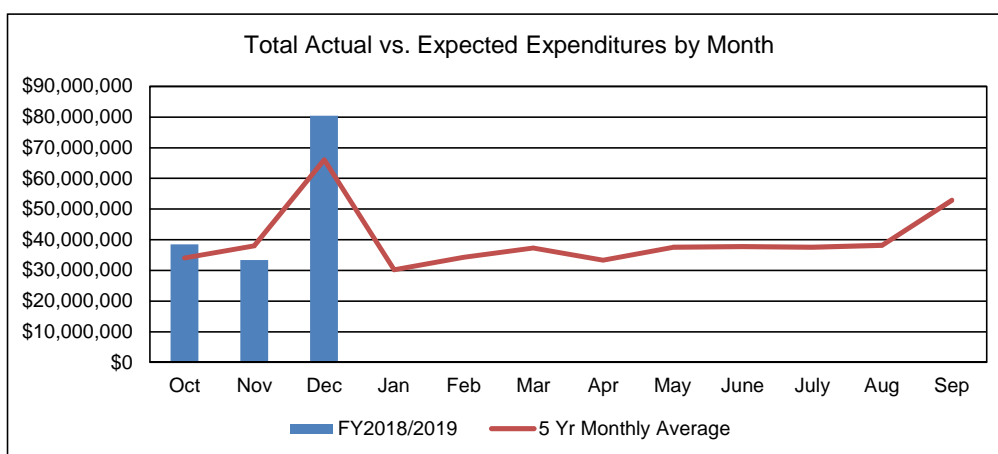
Transportation Department (TRN)

Year-to-date TRN has spent 25.6% (or \$4.4M) of their \$17.1M 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. We expect TRN will end the year within budget.

General Fund

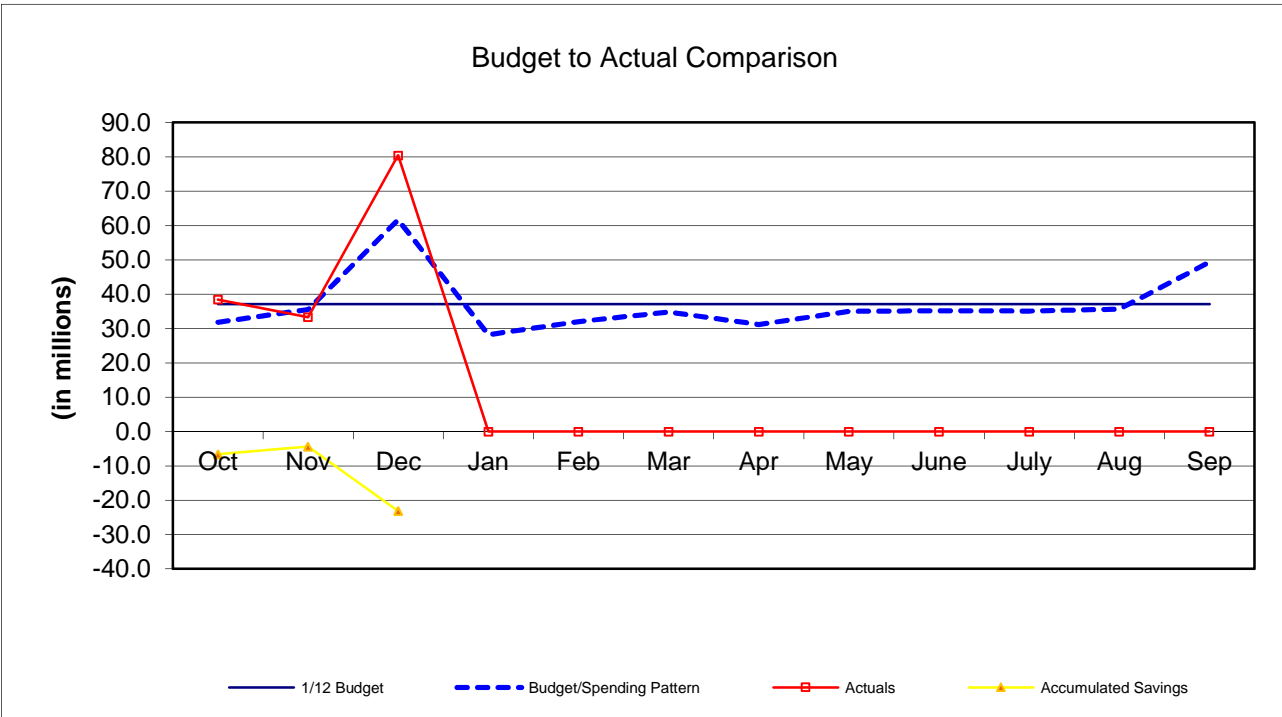
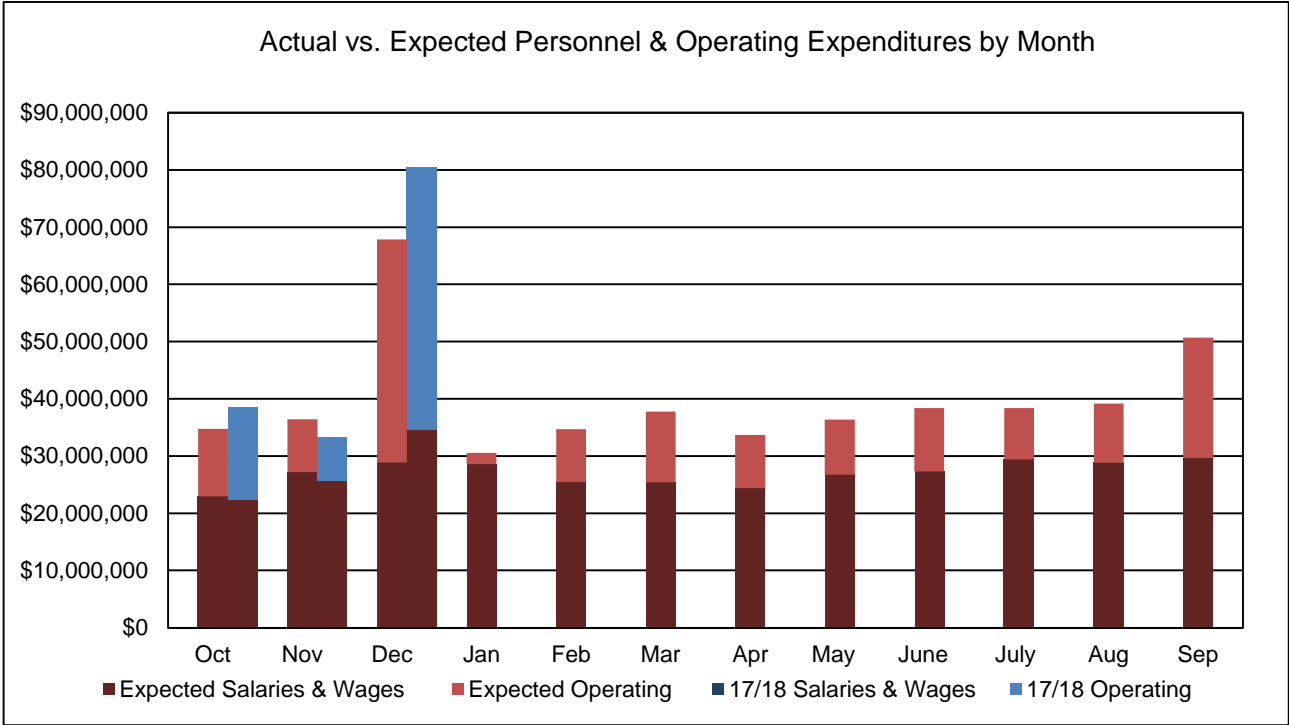
Budget Status as of December 31, 2018

Current Approved Budget			\$ 488,490,906	
Expenses:				
Year to Date (Prior Months)	\$	71,759,639		14.7%
Current Month		<u>80,416,222</u>		16.5%
Total Expenses to Date (Target = 25.0%)			152,175,862	31.2%
Unexpended Balance			<u>\$ 336,315,044</u>	68.8%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY17/18 % of Budget
Personnel Expenses	319,423,980	82,598,166	236,825,814	25.9%	24.5%
Supplies	6,482,955	1,449,109	5,033,846	22.4%	26.5%
Contractual Services	28,415,739	6,614,659	21,801,080	23.3%	20.2%
Community Sponsored Activities	7,414,900	1,882,670	5,532,230	25.4%	26.8%
Other Operating Expenses	4,504,646	1,033,447	3,471,199	22.9%	25.0%
Travel	635,123	51,003	584,120	8.0%	10.4%
Utilities	12,636,149	3,128,996	9,507,153	24.8%	28.6%
Fleet and Facility Charges	24,908,525	6,330,974	18,577,551	25.4%	21.7%
Debt Service	18,690,483	5,236,419	13,454,064	28.0%	25.3%
Tax Increment Contributions	23,479,226	35,424,142	(11,944,916)	150.9%	149.4%
Cost Allocation Plan Fee	316,000	-	316,000	0.0%	0.0%
Capital Outlay	2,457,972	164,313	2,293,659	6.7%	12.8%
Contingency	5,000,000	-	5,000,000	0.0%	0.0%
Transfer Out	34,125,208	8,261,964	25,863,244	24.2%	13.0%
Total Expenses	488,490,906	152,175,862	336,315,044	31.2%	28.8%

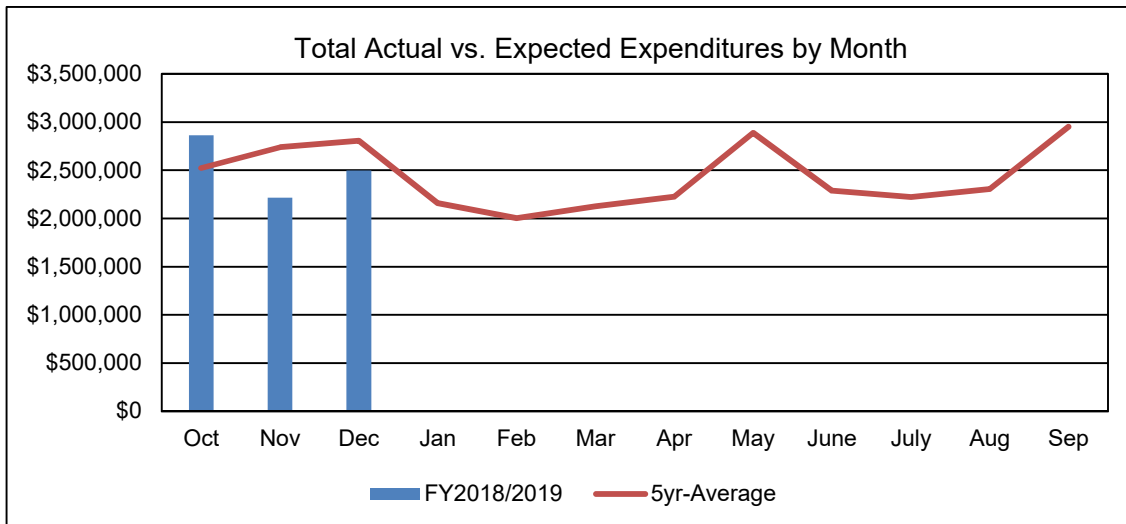
General Fund



Business and Financial Services

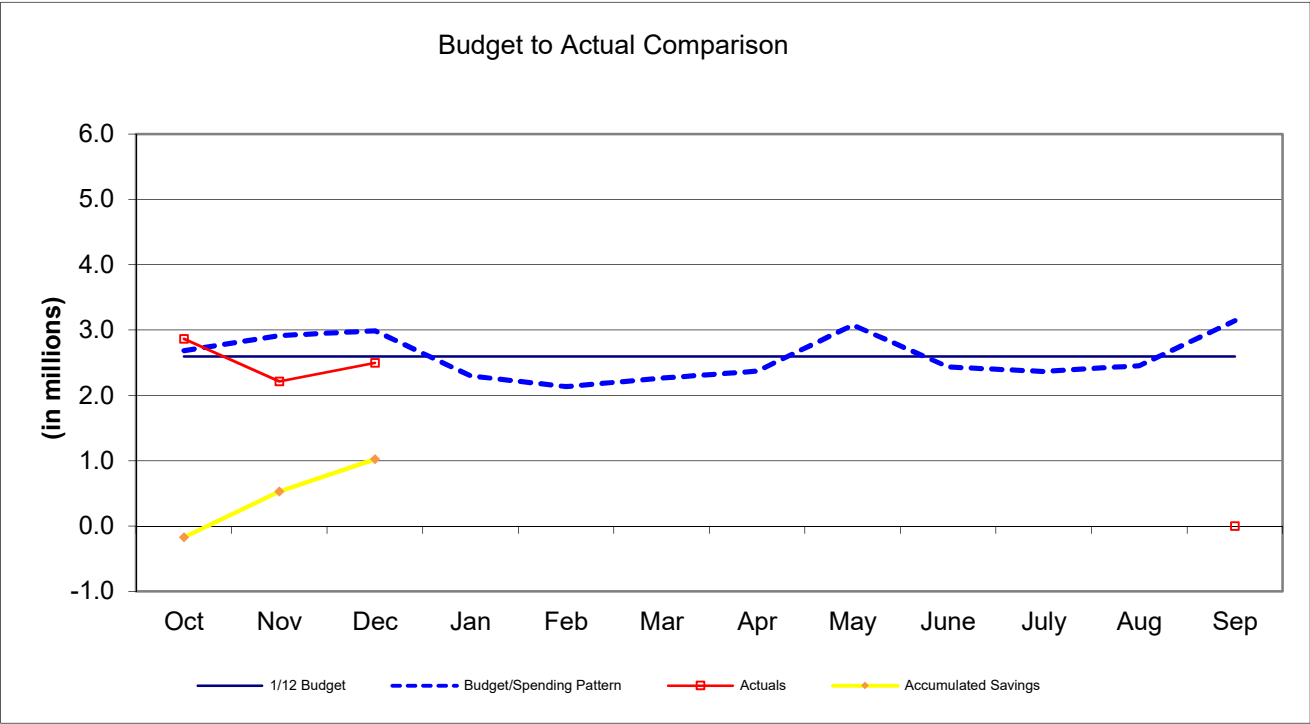
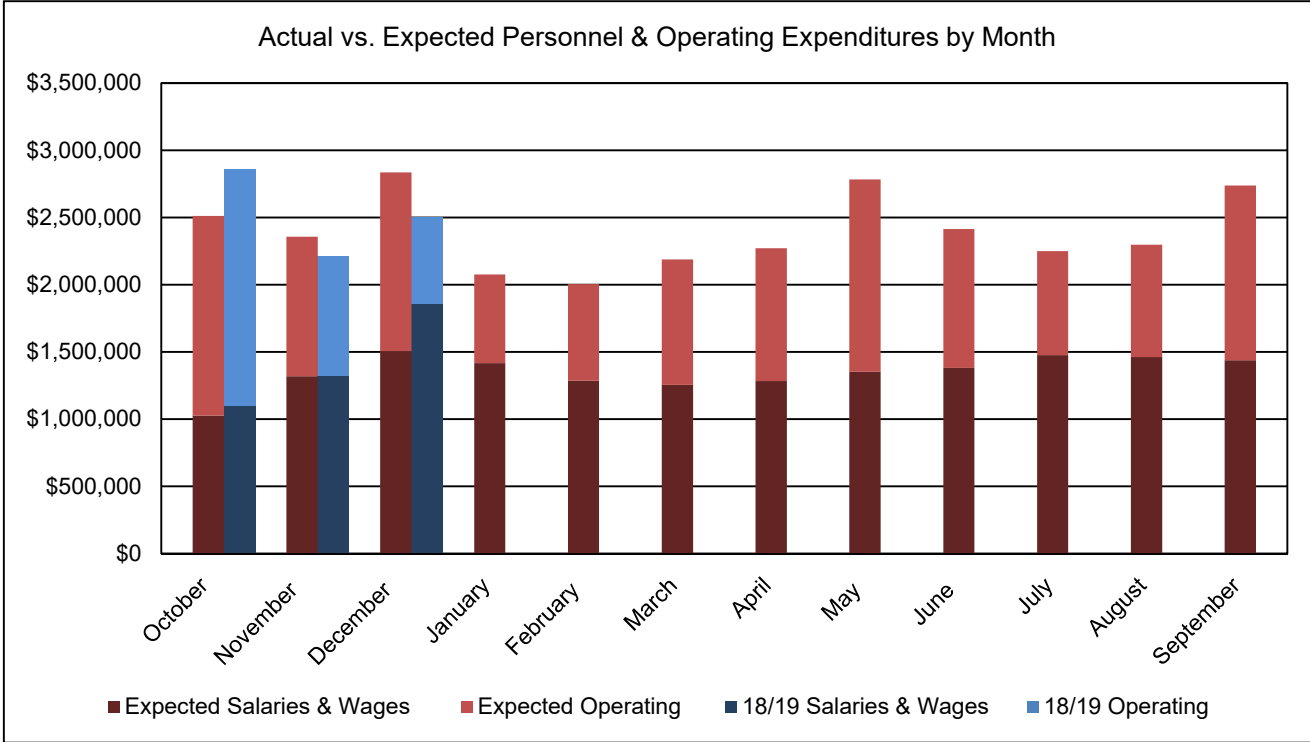
Budget Status as of December 31, 2018

Current Approved Budget		\$	31,160,262	
Expenses:				
Year to Date (Prior Months)	\$	5,077,975	16.3%	
Current Month		<u>2,498,320</u>	8.0%	
Total Expenses to Date (Target = 25.0%)		7,576,295	24.3%	
Unexpended Balance		<u>\$ 23,583,967</u>	75.7%	



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.

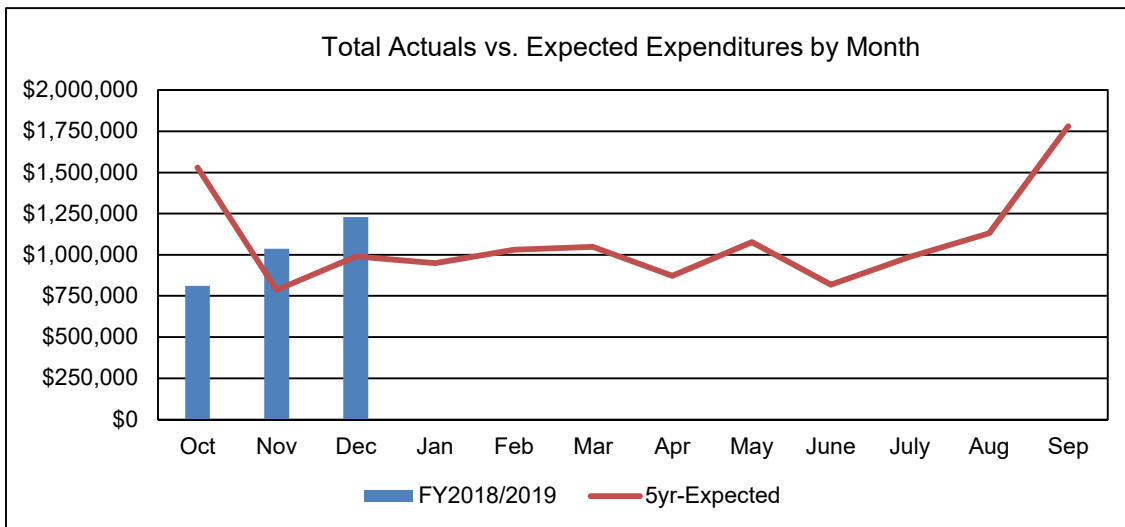
Business and Financial Services



Economic Development

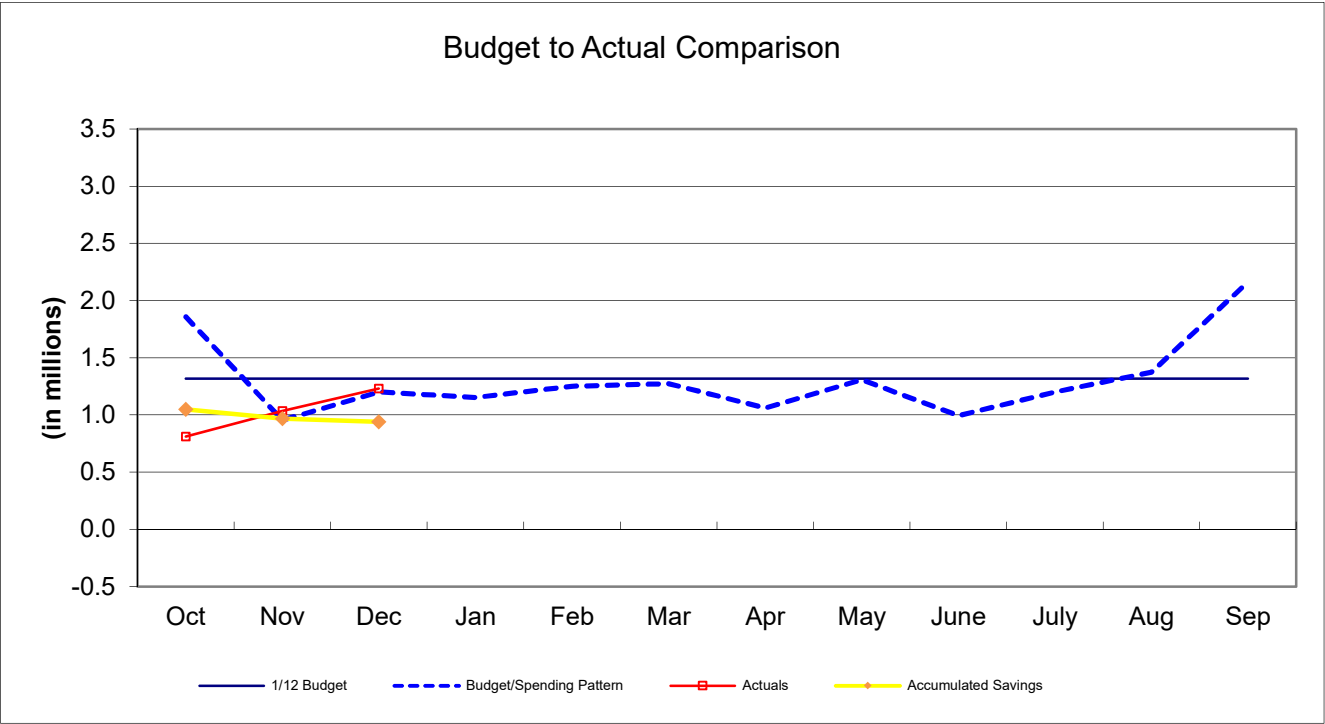
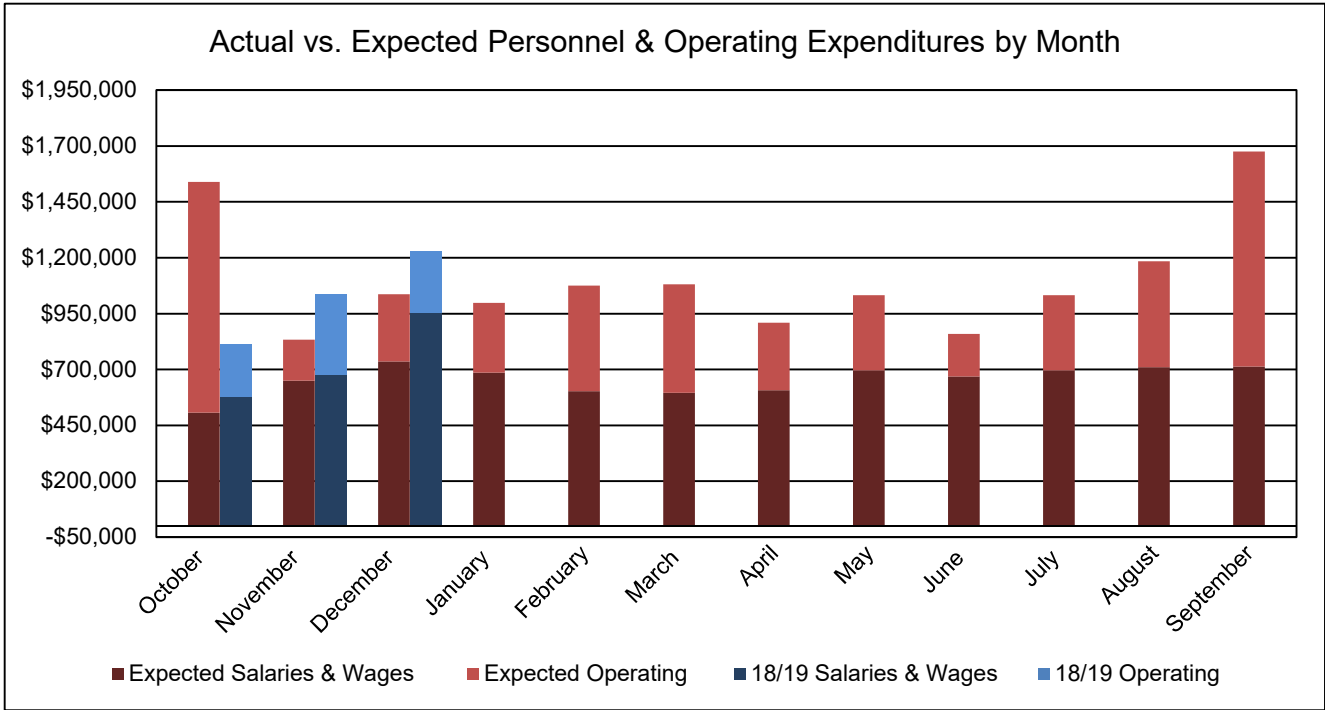
Budget Status as of December 31, 2018

Current Approved Budget			\$ 15,804,949	
Expenses:				
Year to Date (Prior Months)	\$	1,847,094	11.7%	
Current Month		<u>1,229,540</u>	7.8%	
Total Expenses to Date (Target = 25.0%)			3,076,633	19.5%
Unexpended Balance			<u>\$ 12,728,316</u>	80.5%



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.

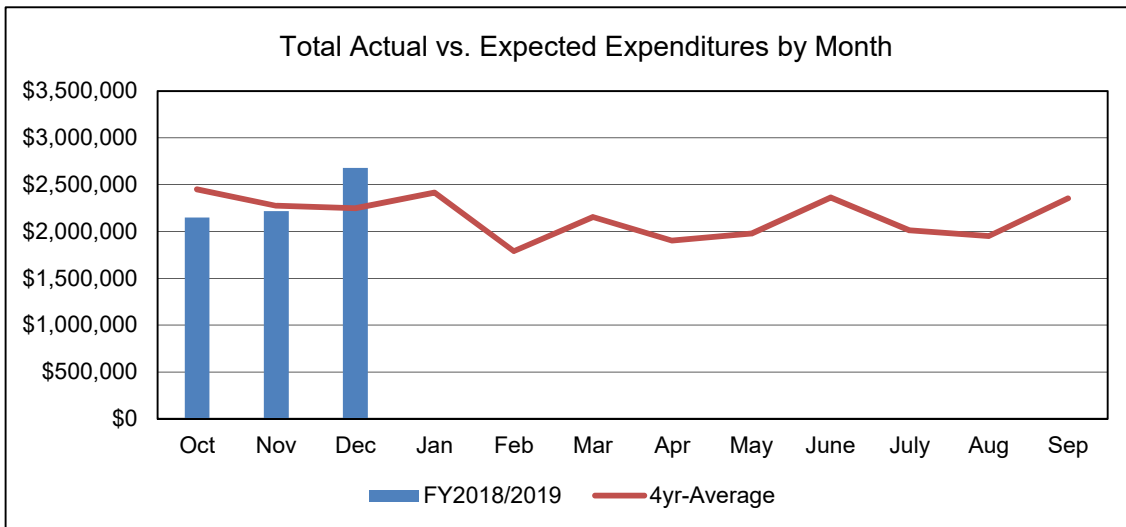
Economic Development



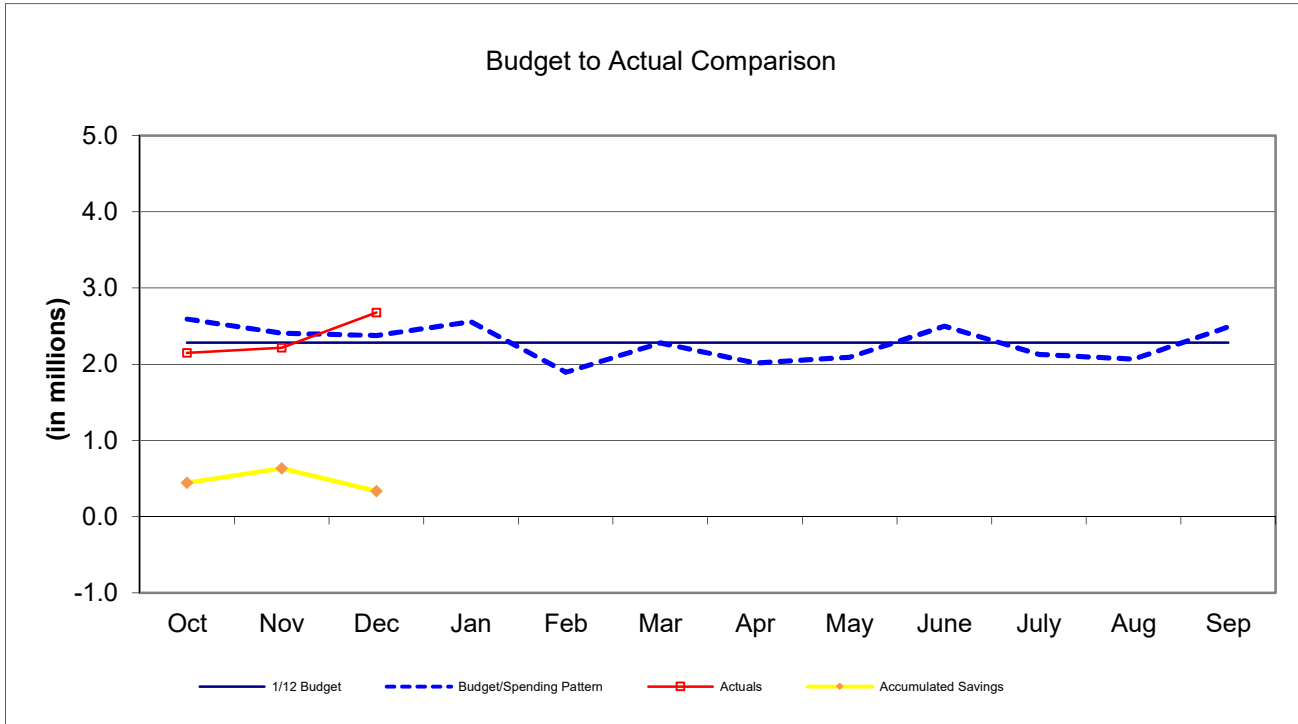
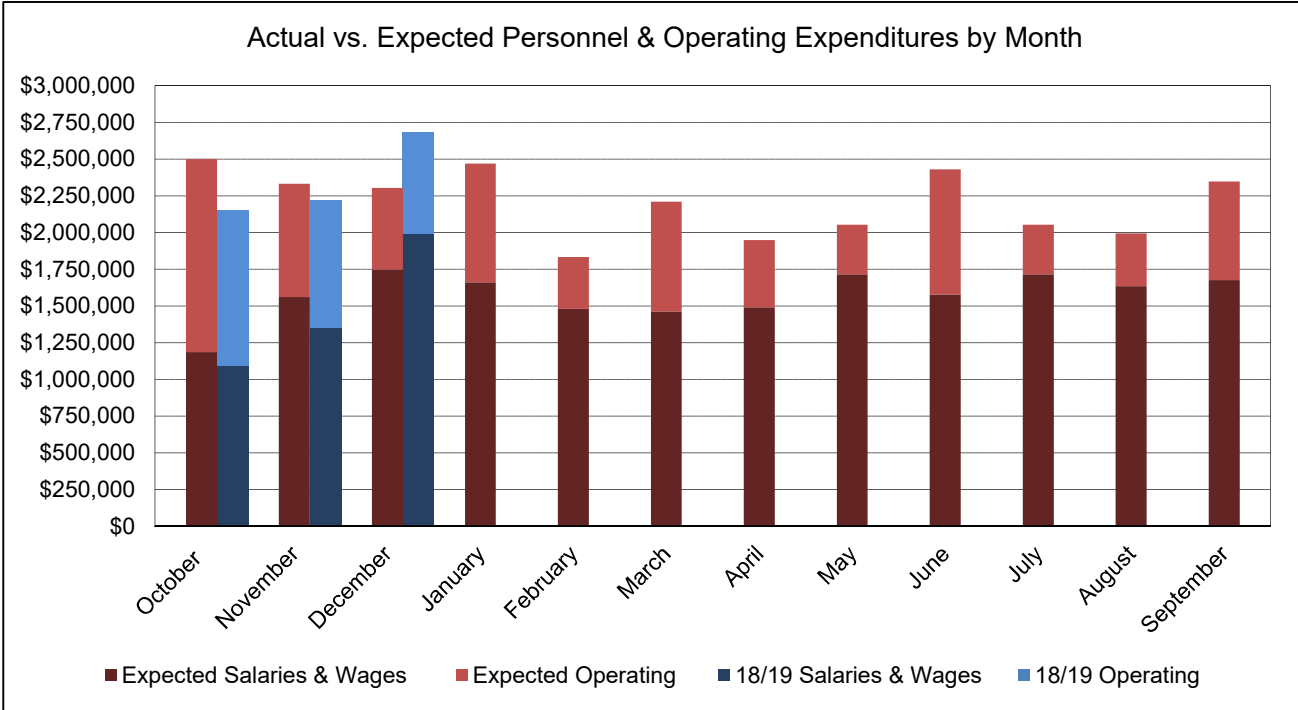
Executive Offices

Budget Status as of December 31, 2018

Current Approved Budget	\$	27,422,439
Expenses:		
Year to Date (Prior Months)	\$	4,367,741 15.9%
Current Month	<u>2,679,580</u>	9.9%
 Total Expenses to Date (Target=25.0%)		 7,047,321 25.7%
 Unexpended Balance		 <u>\$ 20,375,118</u> 74.3%



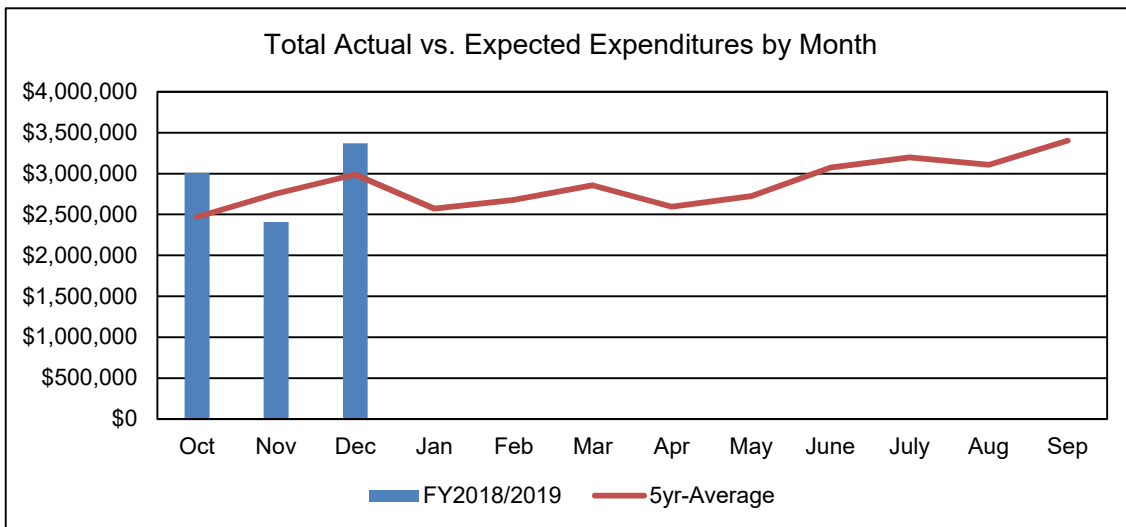
Executive Offices



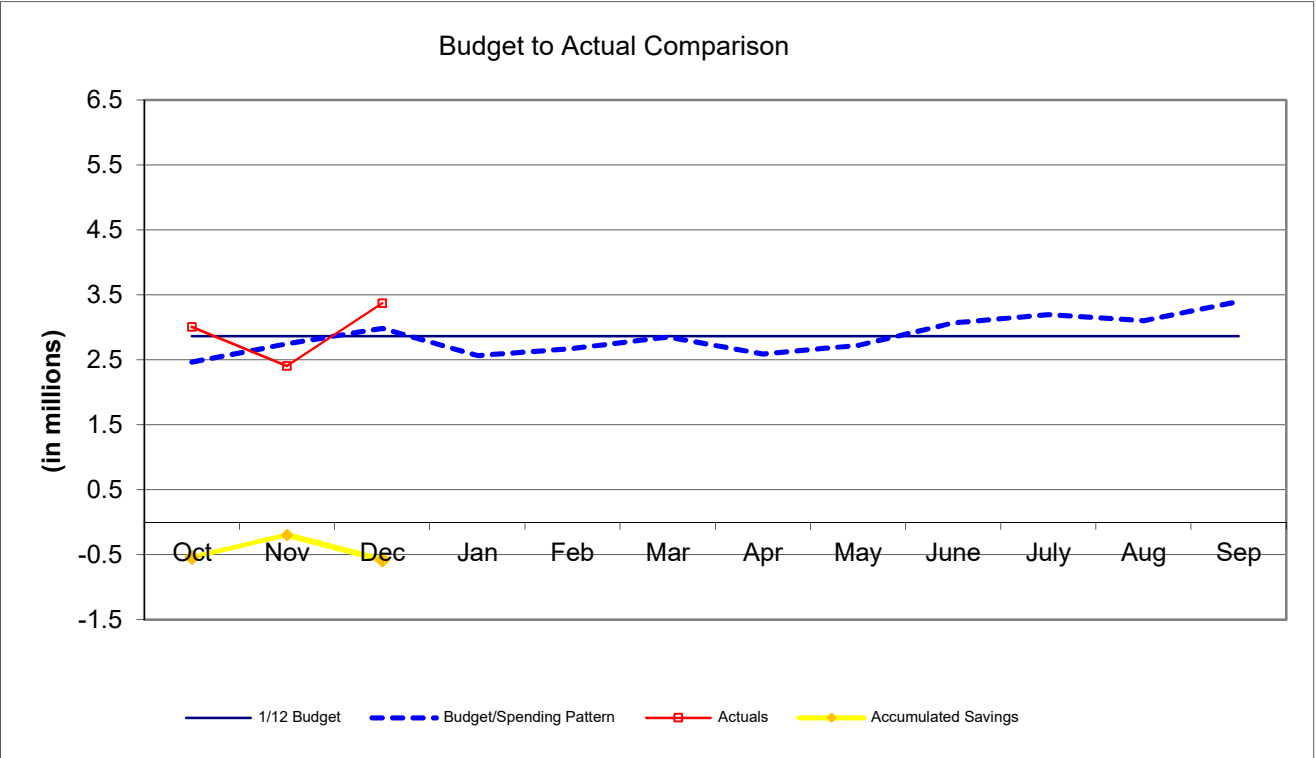
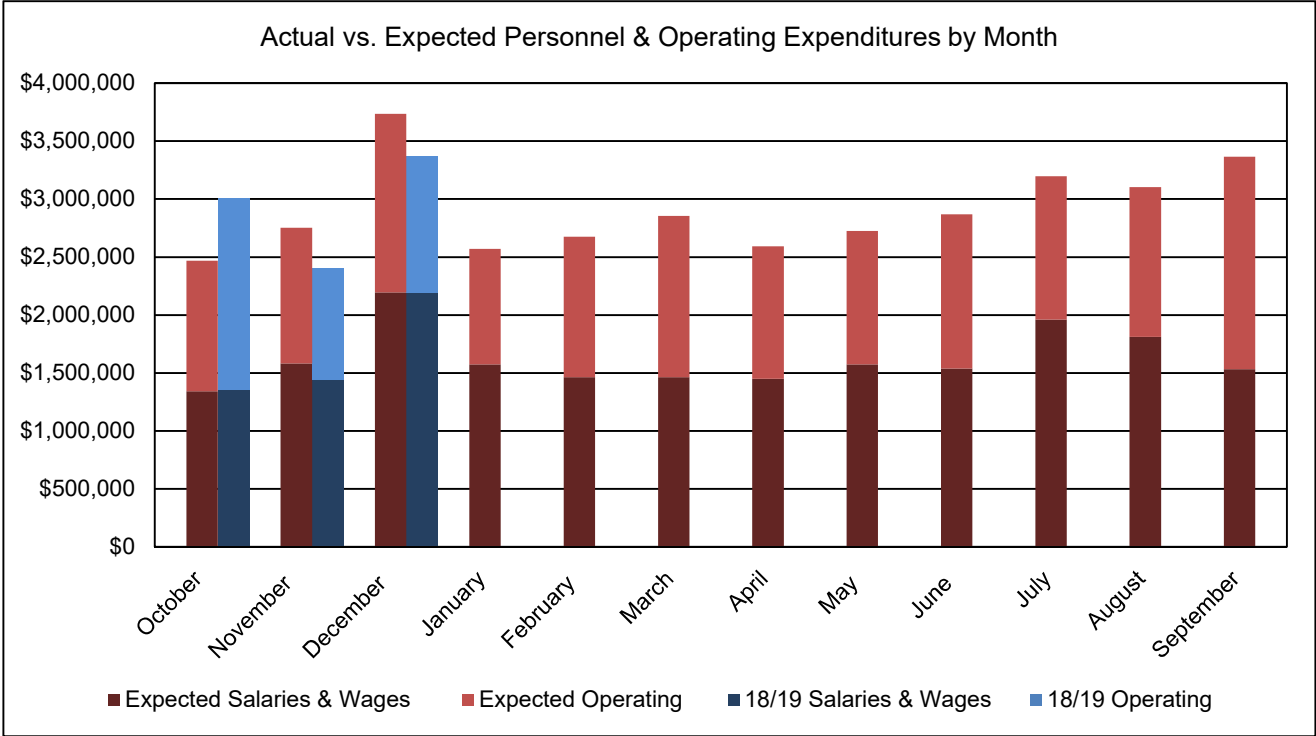
Families, Parks and Recreation Department

Budget Status as of December 31, 2018

Current Approved Budget	\$	34,376,019
Expenses:		
Year to Date (Prior Months)	\$	5,414,421 15.8%
Current Month	<u>3,369,655</u>	9.8%
Total Expenses to Date (Target = 25.0%)		8,784,076 25.6%
Unexpended Balance	<u>\$</u>	<u>25,591,943</u> 74.4%



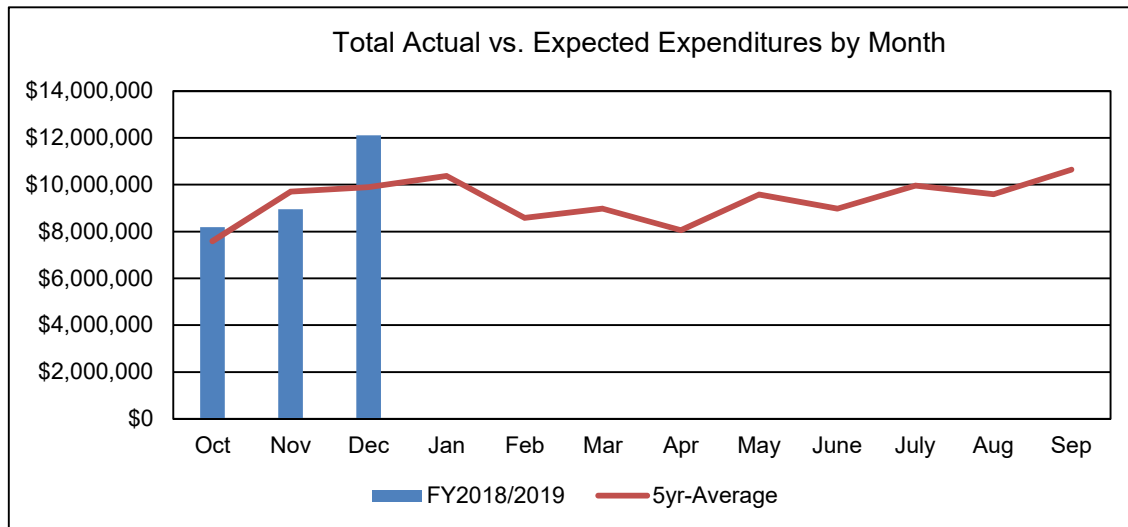
Families, Parks and Recreation Department



Fire Department

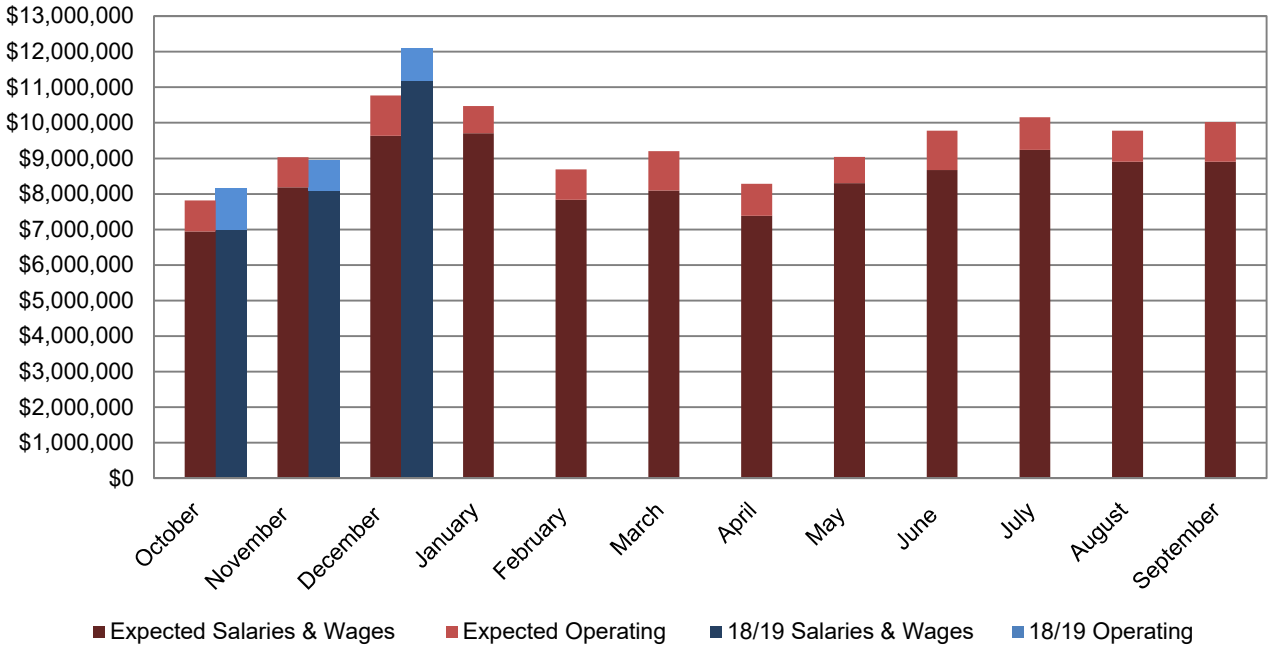
Budget Status as of December 31, 2018

Current Approved Budget	\$ 112,510,769	
Expenses:		
Year to Date (Prior Months)	\$ 17,134,079	15.2%
Current Month	12,101,601	10.8%
 Total Expenses to Date (Target = 25.0%)	 29,235,681	 26.0%
 Unexpended Balance	 <u>\$ 83,275,088</u>	 74.0%

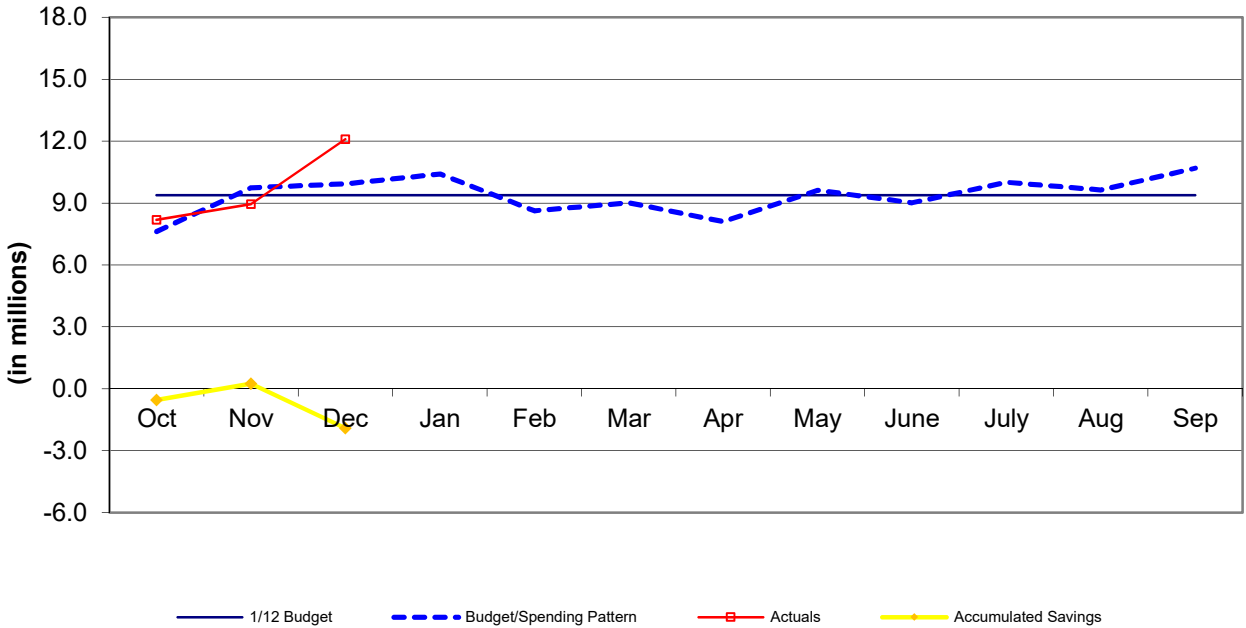


Fire Department

Actual vs. Expected Personnel & Operating Expenditures by Month



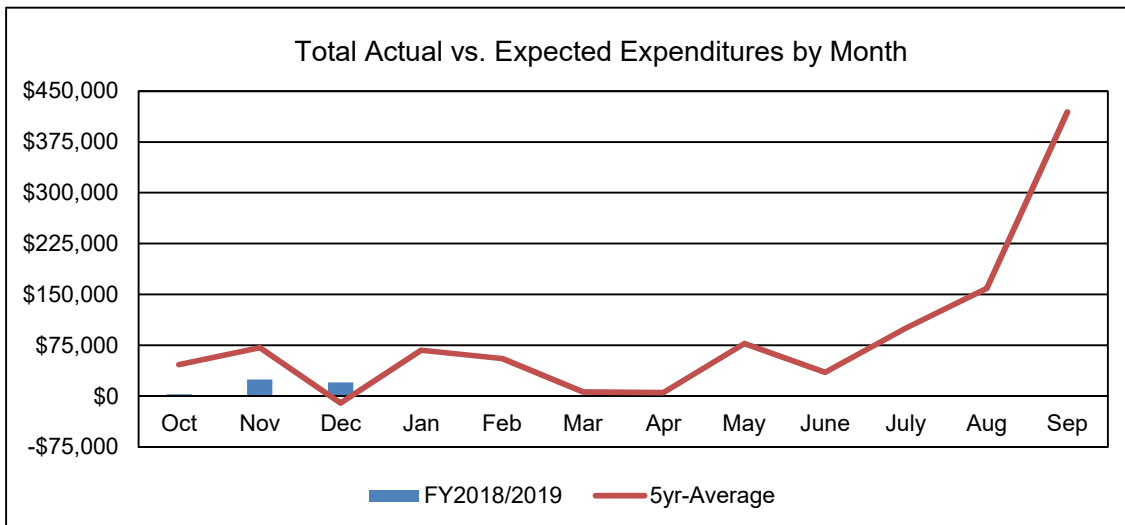
Budget to Actual Comparison



Housing & Community Development

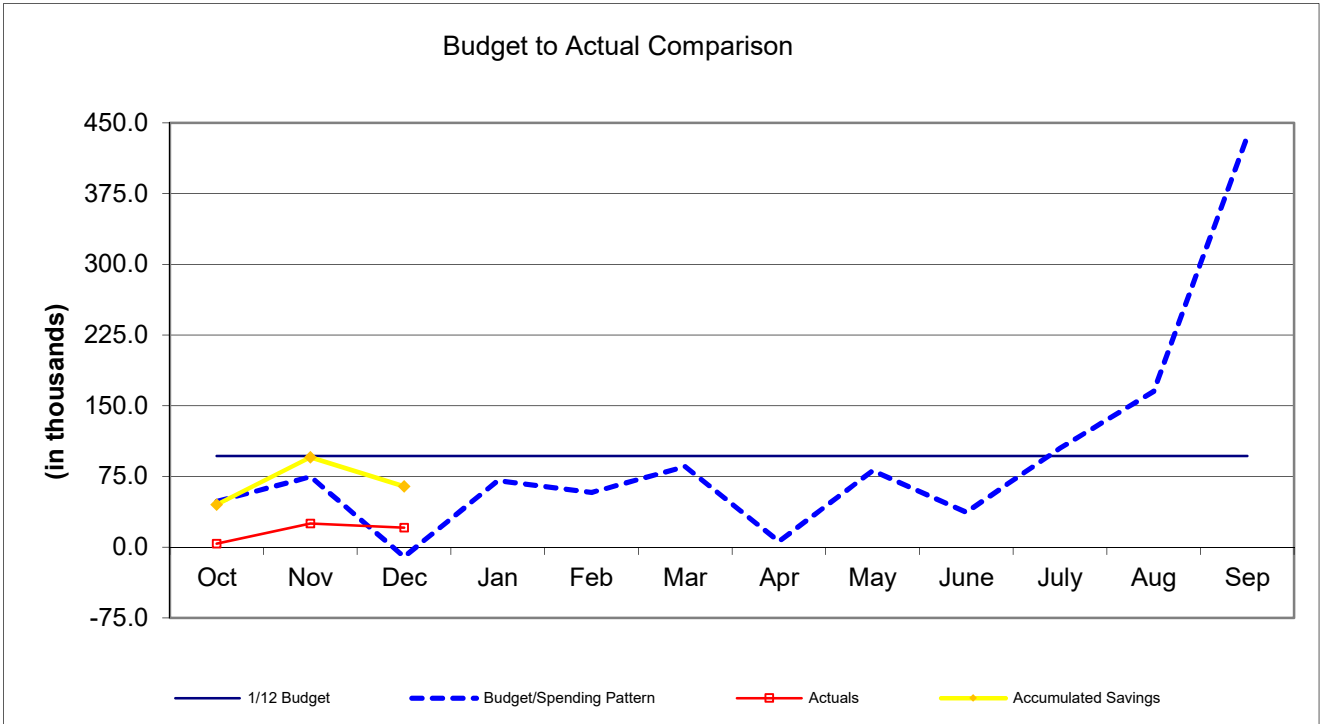
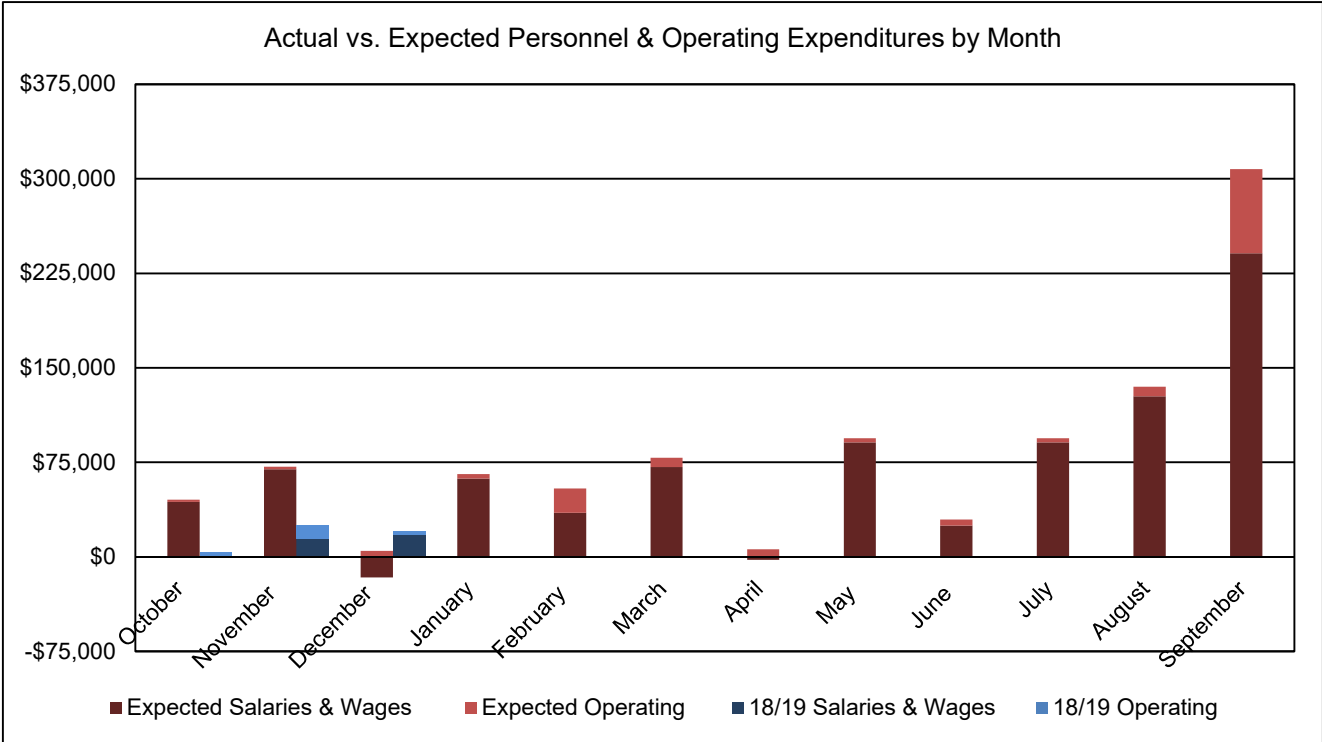
Budget Status as of December 31, 2018

Current Approved Budget	\$	1,158,435	
Expenses:			
Year to Date (Prior Months)	\$	28,485	2.5%
Current Month		20,670	1.8%
Total Expenses to Date (Target = 25.0%)		49,155	4.2%
Unexpended Balance		\$ 1,109,280	95.8%



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.

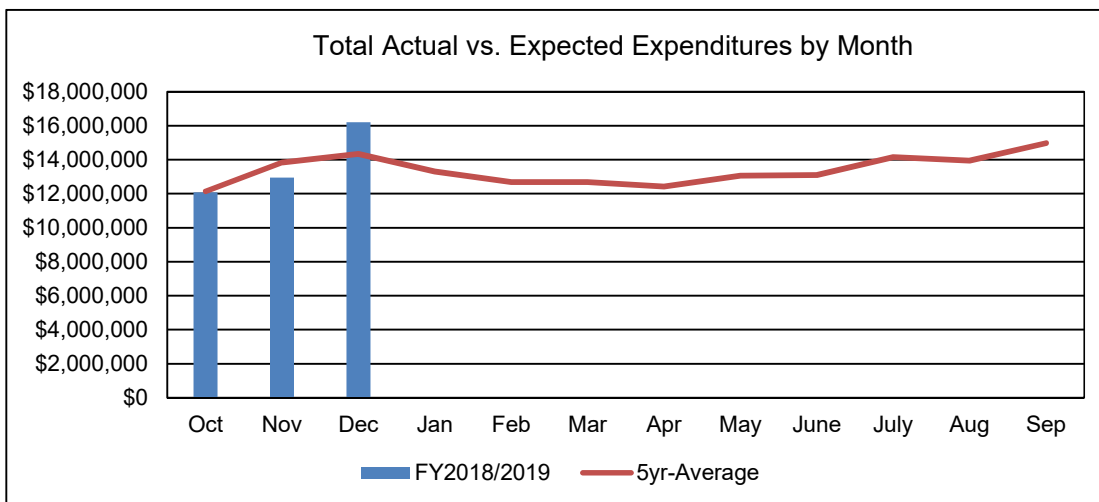
Housing & Community Development



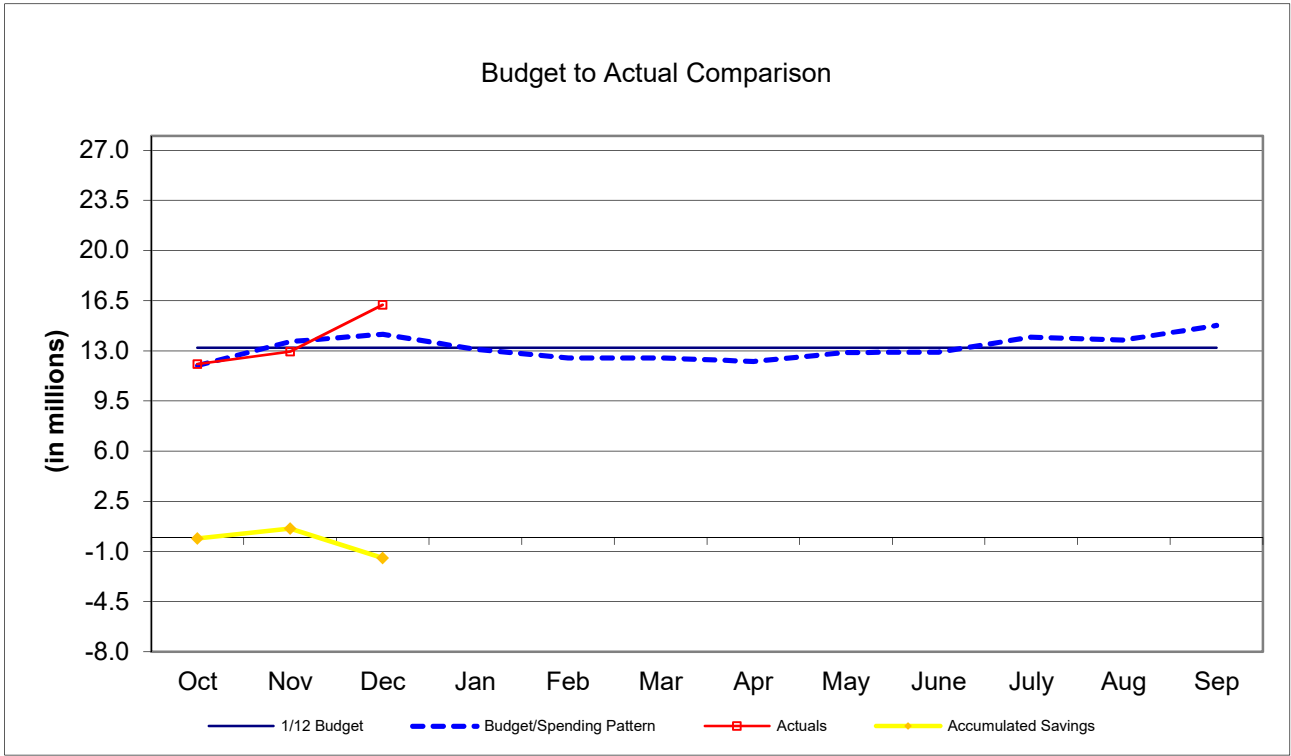
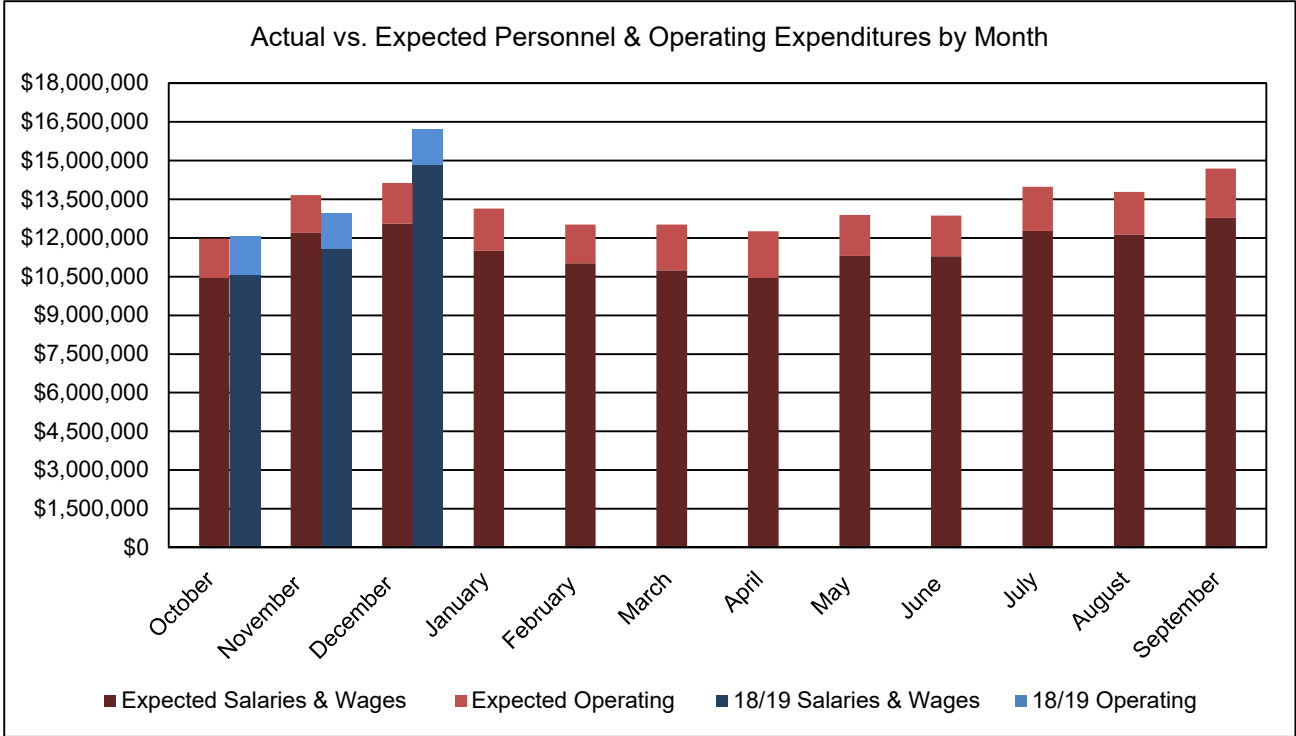
Police Department

Budget Status as of December 31, 2018

Current Approved Budget	\$	158,517,690
Expenses:		
Year to Date (Prior Months)	\$	25,034,201 15.8%
Current Month	<u>16,204,560</u>	10.2%
Total Expenses to Date (Target = 25.0%)		41,238,761 26.0%
Unexpended Balance	<u>\$</u>	<u>117,278,929</u> 74.0%



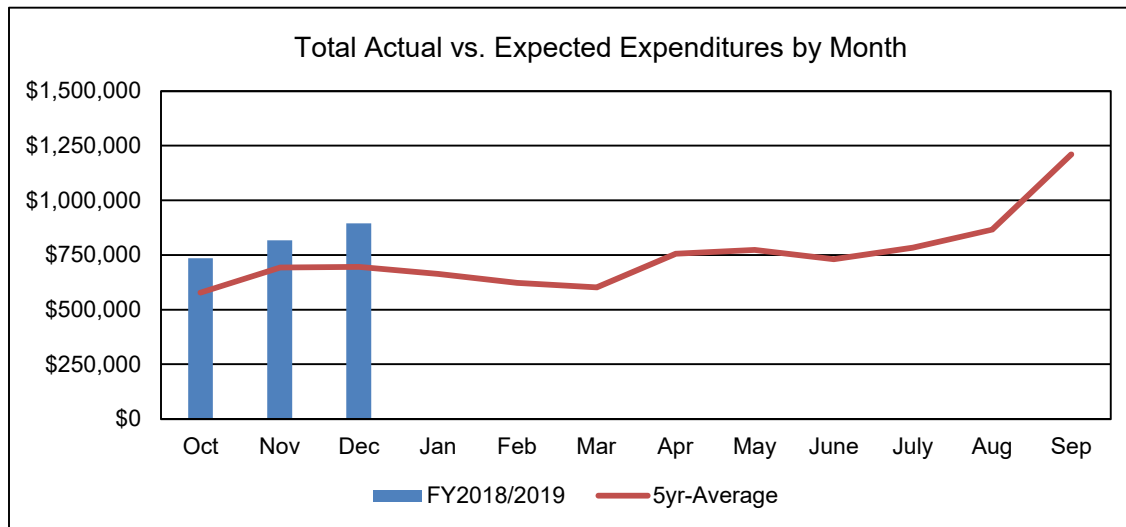
Police Department



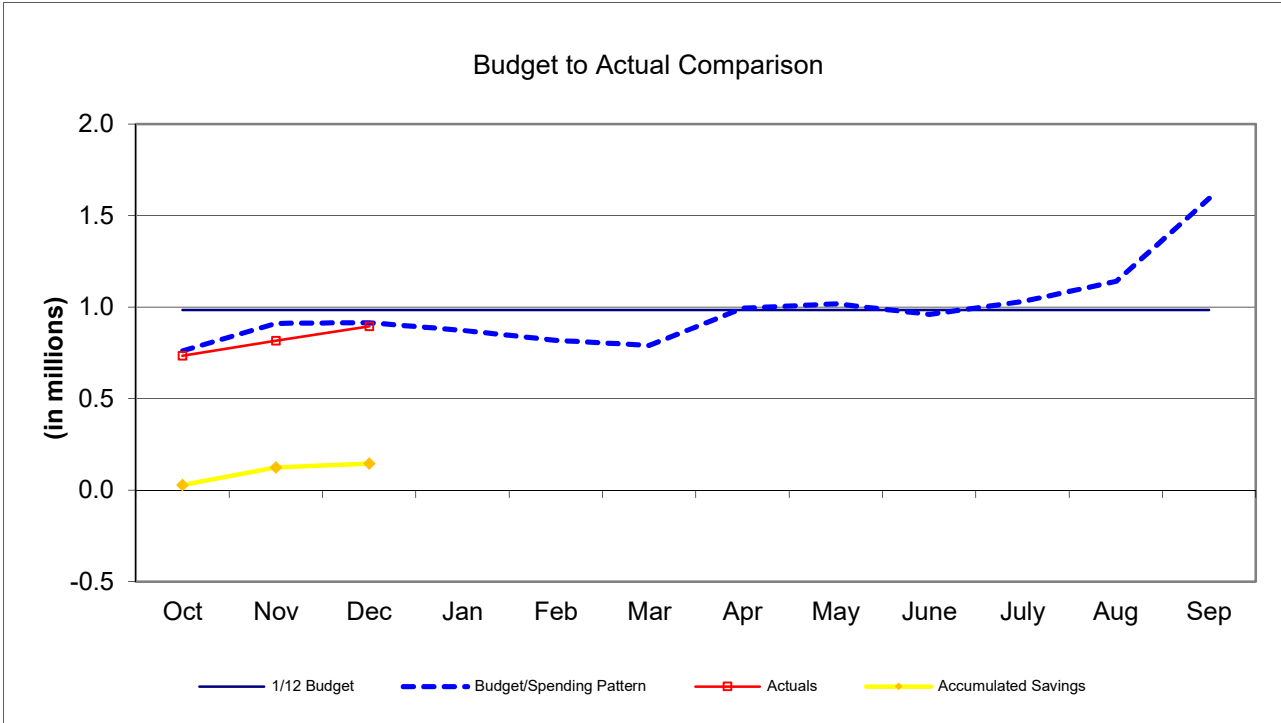
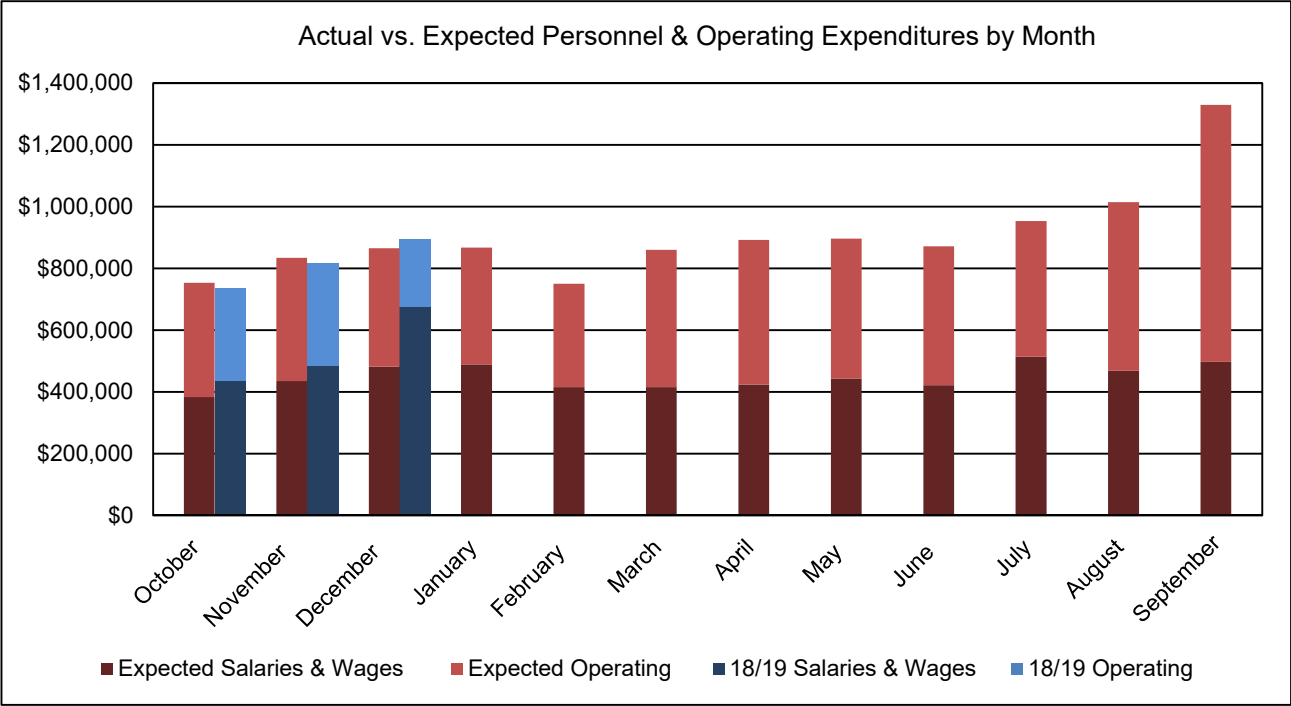
Public Works Department

Budget Status as of December 31, 2018

Current Approved Budget			\$ 11,824,288	
Expenses:				
Year to Date (Prior Months)	\$	1,552,120	13.1%	
Current Month		<u>895,015</u>	7.6%	
Total Expenses to Date (Target = 25.0%)			2,447,136	20.7%
Unexpended Balance			<u>\$ 9,377,152</u>	79.3%



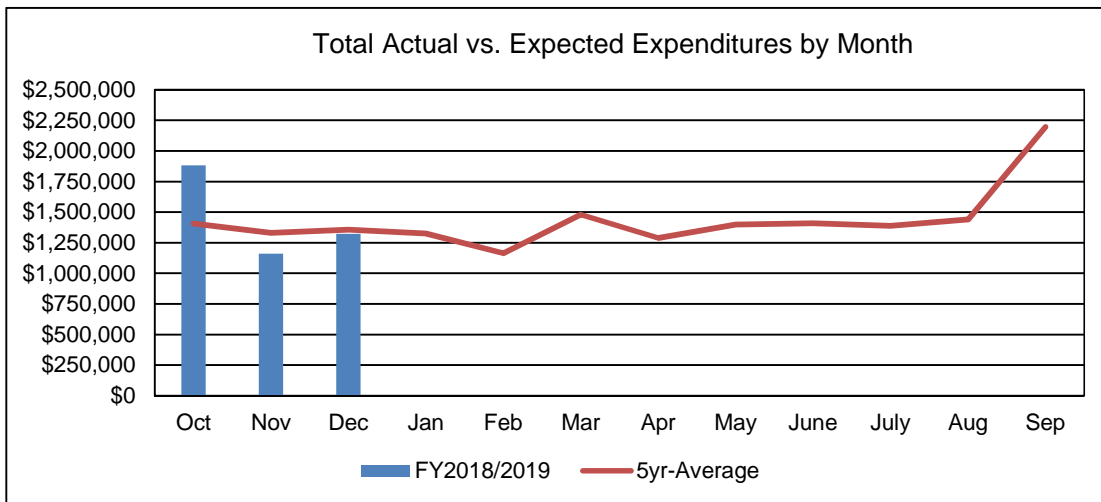
Public Works Department



Transportation Department

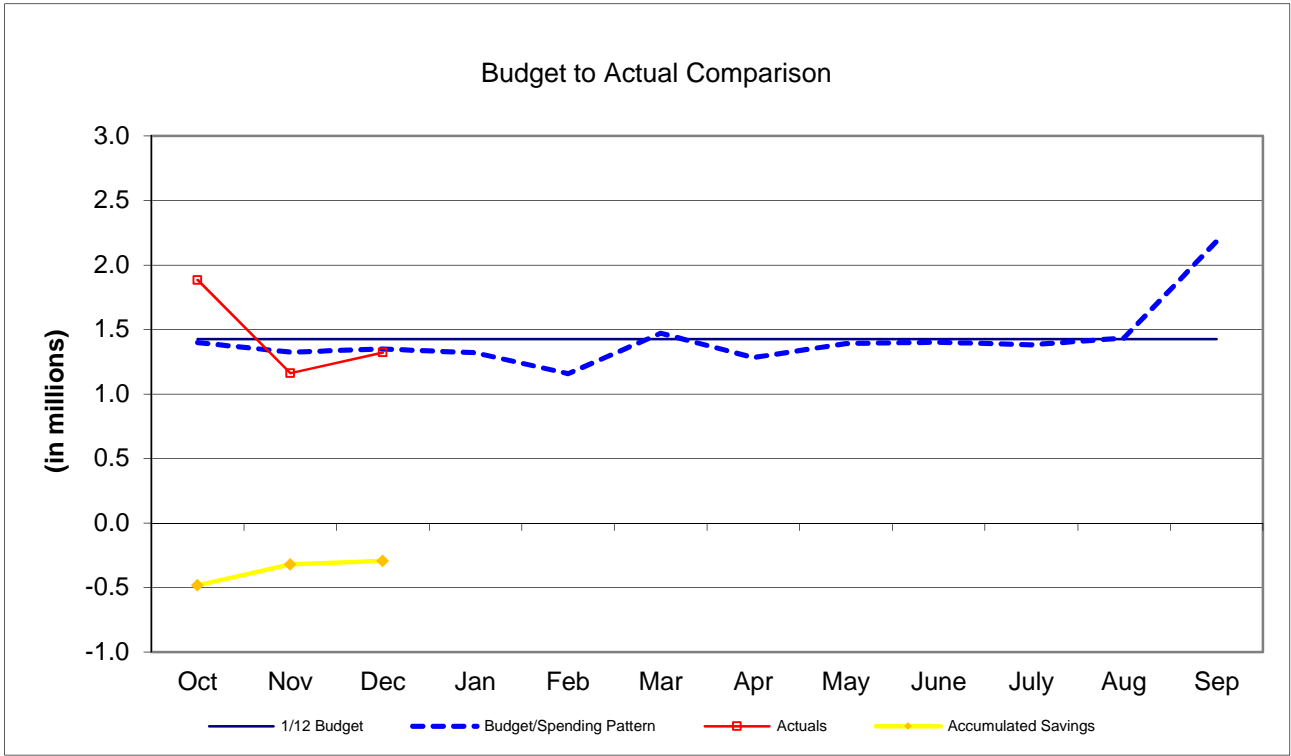
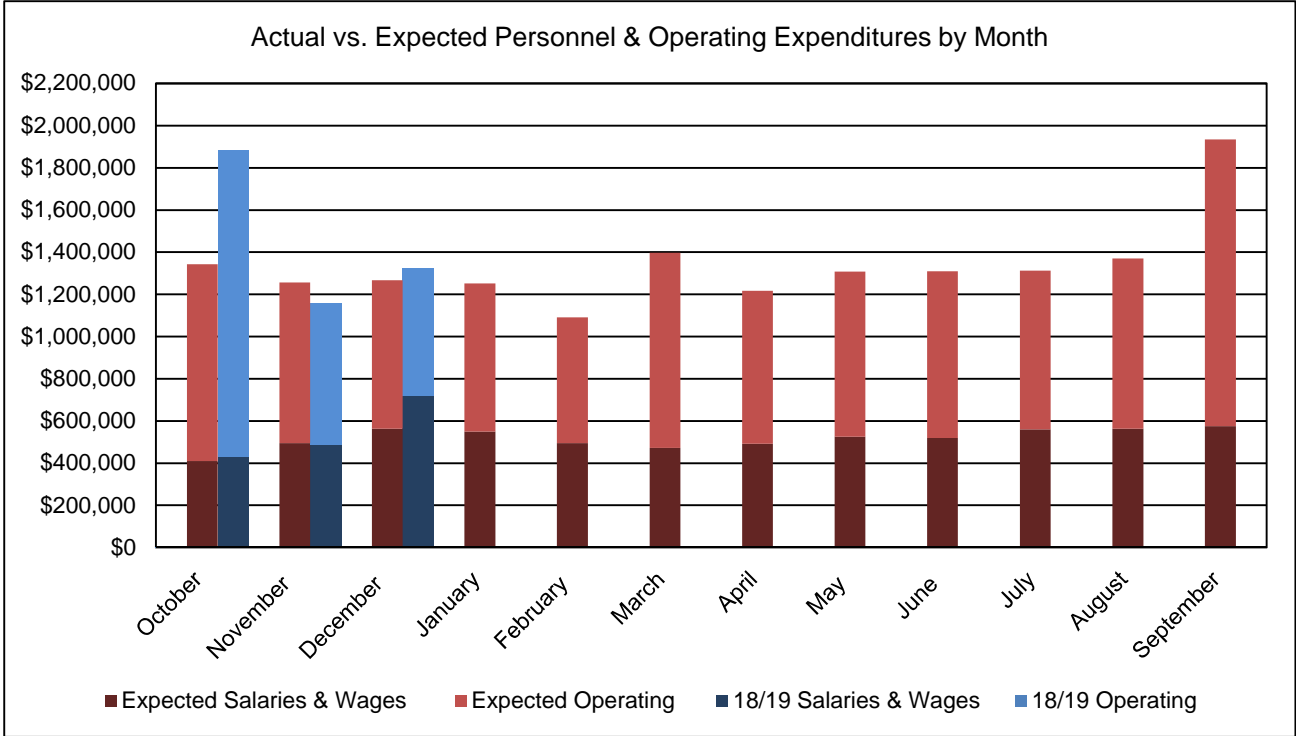
Budget Status as of December 31, 2018

Current Approved Budget	\$	17,091,567
Expenses:		
Year to Date (Prior Months)	\$	3,044,798 17.8%
Current Month	<u>1,322,489</u>	7.7%
Total Expenses to Date (Target = 25.0%)		4,367,288 25.6%
Unexpended Balance	<u>\$</u>	<u>12,724,279</u> 74.4%



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.

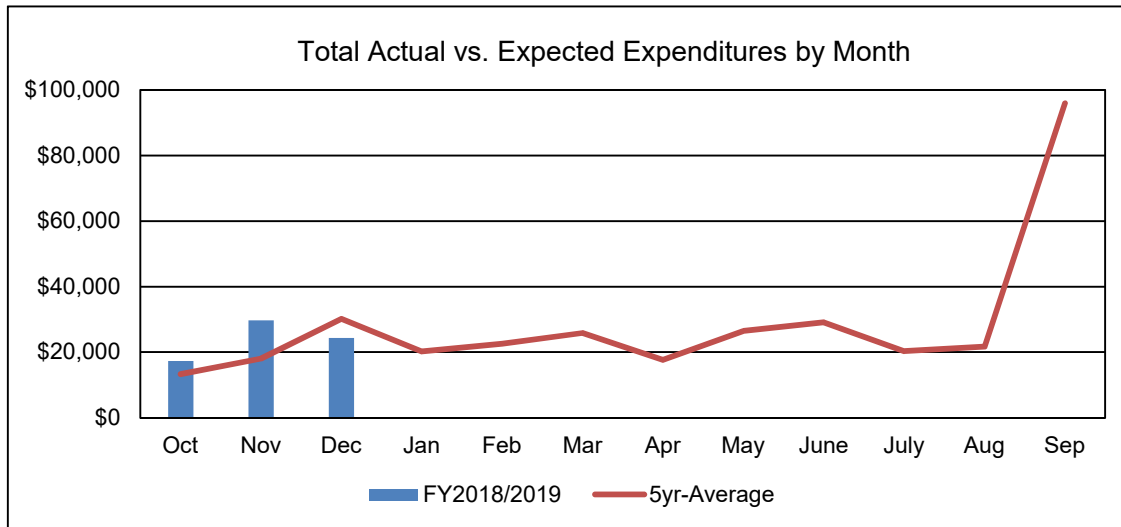
Transportation Department



Commissioner - District 1

Budget Status as of December 31, 2018

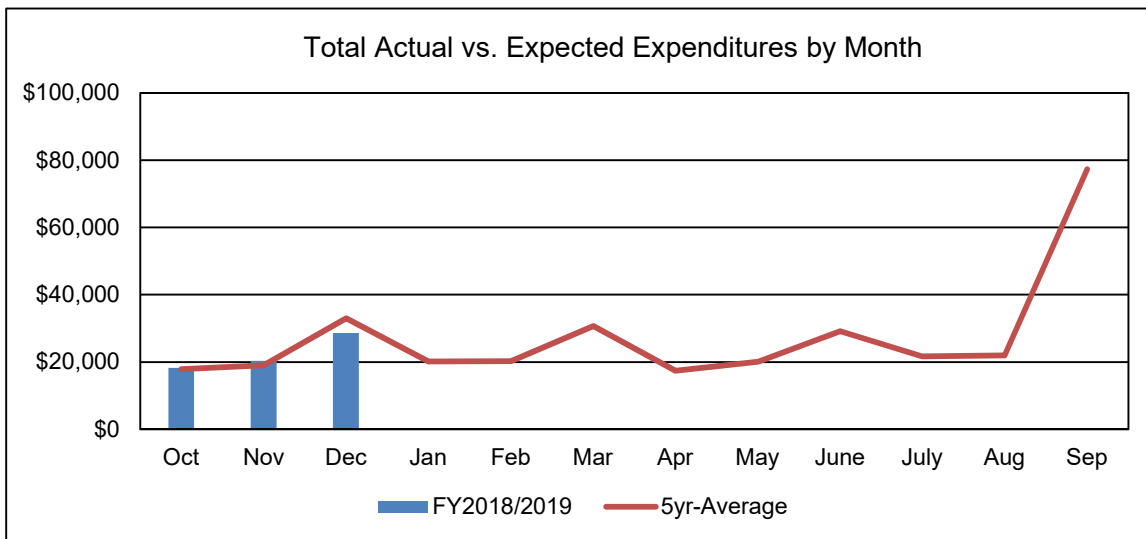
Current Approved Budget		\$	345,996	
Expenses:				
Year to Date (Prior Months)	\$	46,933	13.6%	
Current Month		<u>24,343</u>	7.0%	
Total Expenses to Date (Target = 25.00%)			71,276	20.6%
Unexpended Balance			<u>\$ 274,720</u>	79.4%



Commissioner - District 2

Budget Status as of December 31, 2018

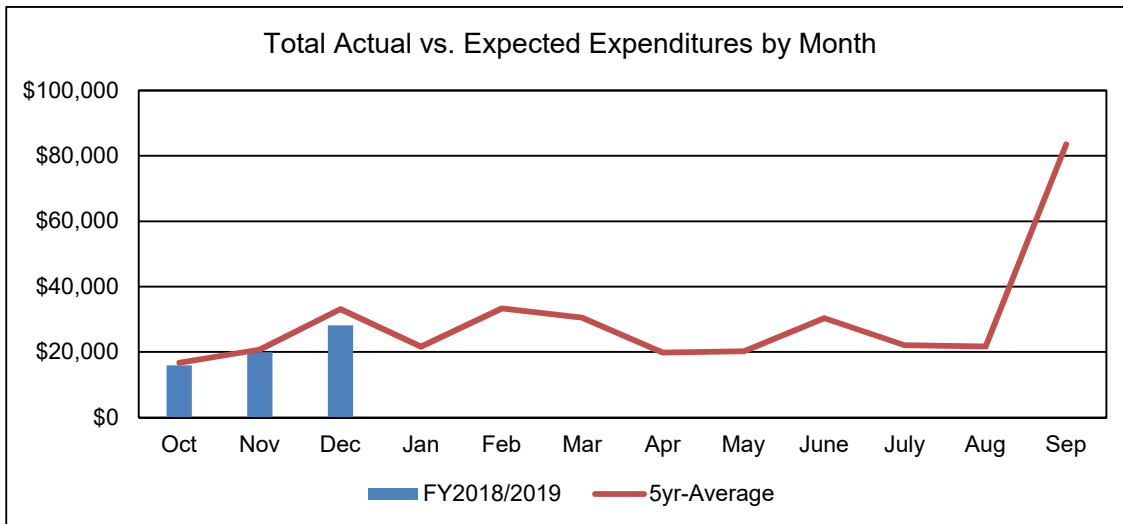
Current Approved Budget		\$	334,533	
Expenses:				
Year to Date (Prior Months)	\$	38,570	11.5%	
Current Month		<u>28,589</u>	8.5%	
Total Expenses to Date (Target = 25.00%)			67,159	20.1%
Unexpended Balance			<u>\$ 267,374</u>	79.9%



Commissioner - District 3

Budget Status as of December 31, 2018

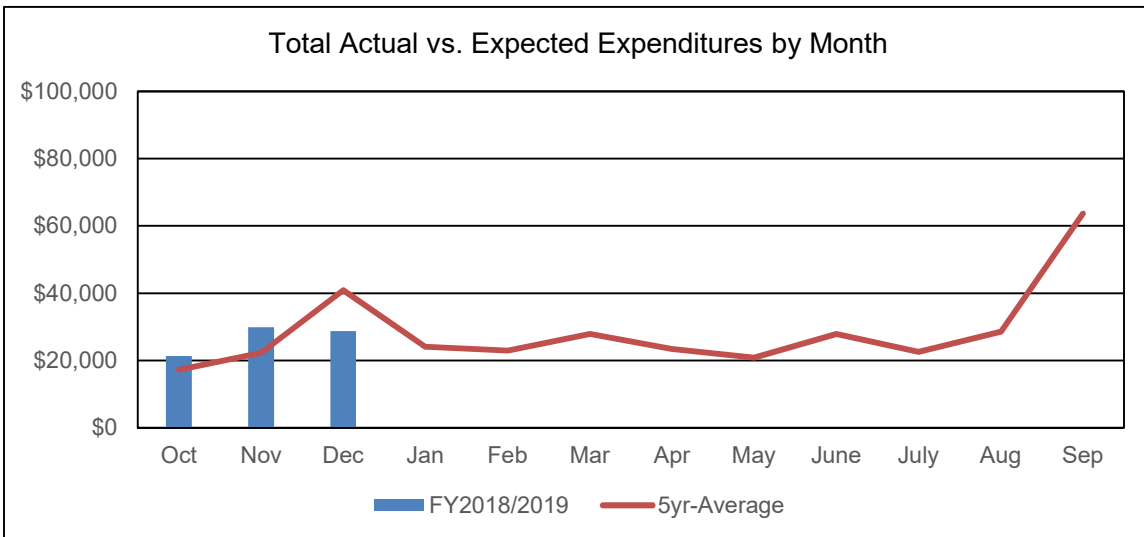
Current Approved Budget		\$	361,208	
Expenses:				
Year to Date (Prior Months)	\$	35,827	9.9%	
Current Month		<u>28,076</u>	7.8%	
Total Expenses to Date (Target = 25.00%)			63,903	17.7%
Unexpended Balance			<u>\$ 297,305</u>	82.3%



Commissioner - District 4

Budget Status as of December 31, 2018

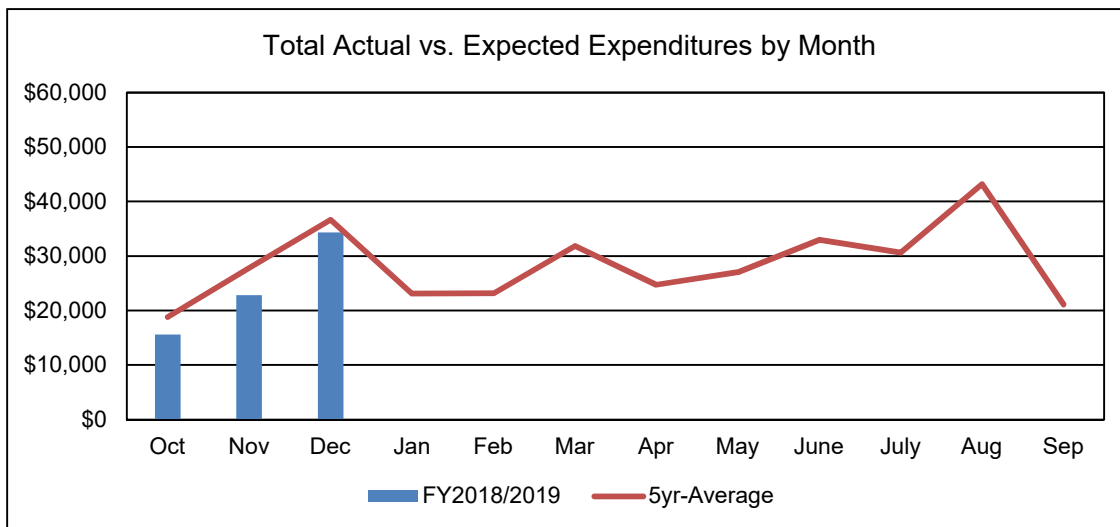
Current Approved Budget			\$	348,230	
Expenses:					
Year to Date (Prior Months)	\$	51,198		14.7%	
Current Month		<u>28,779</u>		8.3%	
Total Expenses to Date (Target = 25.00%)				79,977	23.0%
Unexpended Balance			\$	<u>268,253</u>	77.0%



Commissioner - District 5

Budget Status as of December 31, 2018

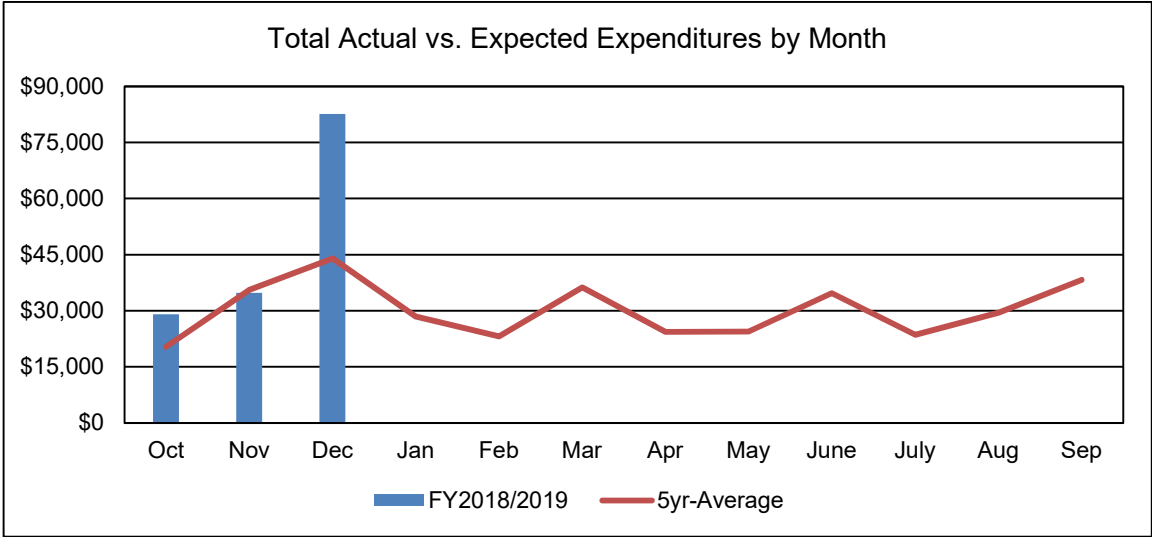
Current Approved Budget		\$	336,636	
Expenses:				
Year to Date (Prior Months)	\$	38,373	11.4%	
Current Month		<u>34,337</u>	10.2%	
Total Expenses to Date (Target = 25.00%)			72,710	21.6%
Unexpended Balance			<u>\$ 263,926</u>	78.4%



Commissioner - District 6

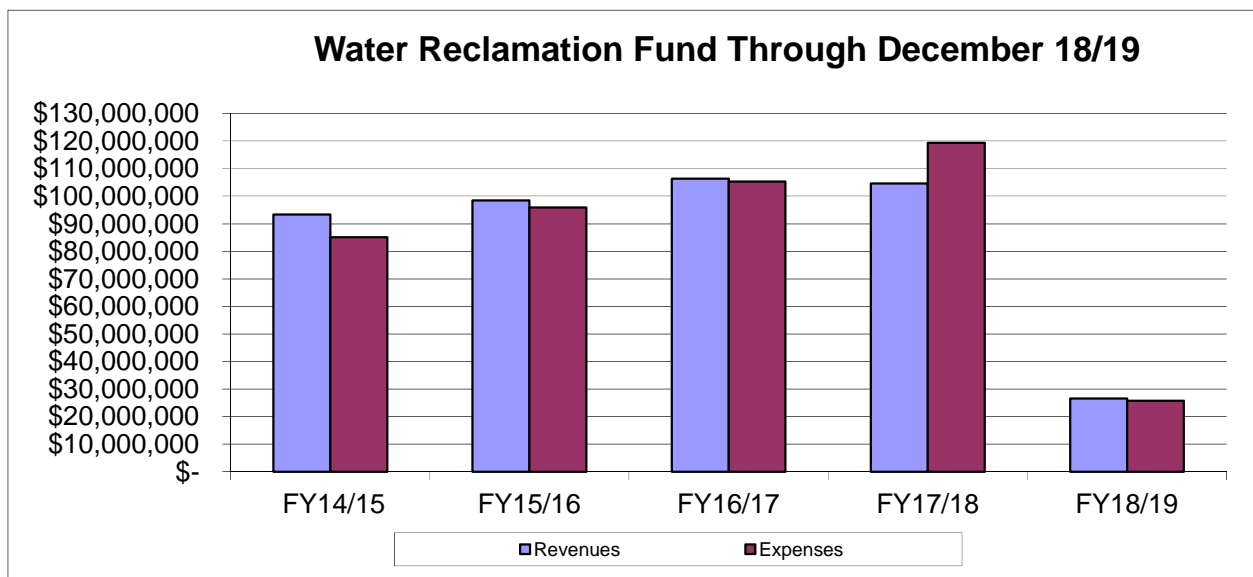
Budget Status as of December 31, 2018

Current Approved Budget		\$	345,136	
Expenses:				
Year to Date (Prior Months)	\$	63,792	18.5%	
Current Month		<u>82,599</u>	24.0%	
Total Expenses to Date (Target = 25.00%)			146,391	42.4%
Unexpended Balance			<u>\$ 198,745</u>	57.6%



Budget to Actual Comparison - Water Reclamation Fund (4100_F)
as of December 31, 2018

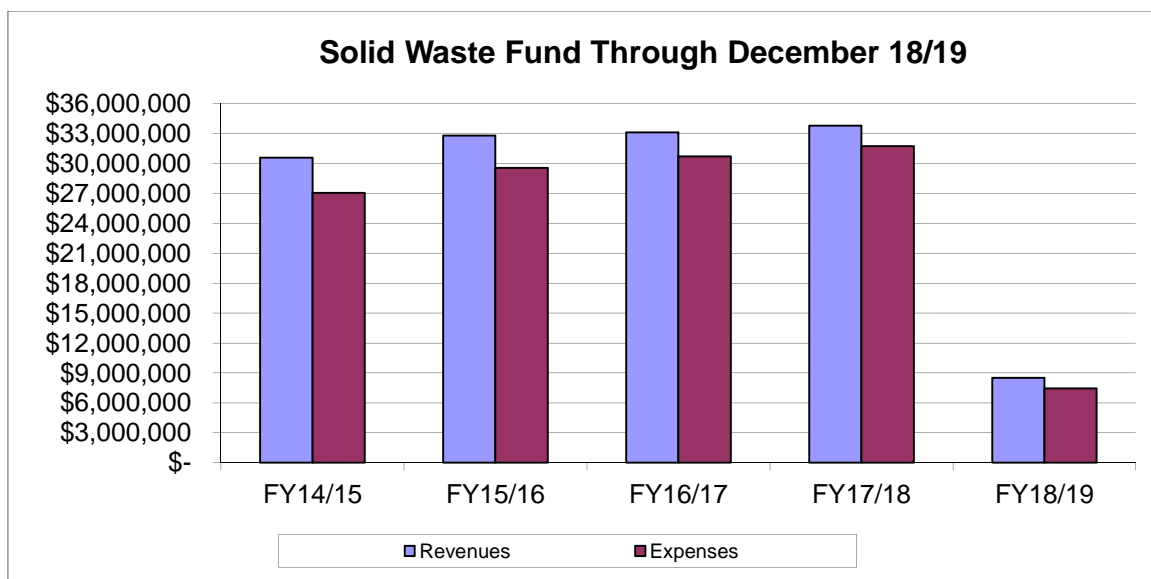
Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual s/b =	% of Budget 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 108,935,358	\$ 26,306,717	24.1%	\$ 24,881,567	25.2%
Intergovernmental	966,800	210,358	21.8%	-	n/a
Other Revenues	349,873	764	0.2%	14,315	3.0%
Transfers In	-	-	n/a	-	n/a
Total Revenues	\$ 110,252,031	\$ 26,517,839	24.1%	\$ 24,895,882	25.1%
Expenses					
Salaries and Benefits	\$ 23,391,491	\$ 5,327,903	22.8%	\$ 4,788,747	22.4%
Supplies	5,410,000	1,531,108	28.3%	1,362,256	28.9%
Contractual Services	14,816,720	2,737,794	18.5%	2,693,183	21.3%
Other Operating Expenses	281,543	84,294	29.9%	78,756	24.8%
Travel	94,840	5,093	5.4%	5,862	7.3%
Utilities	6,615,700	1,604,632	24.3%	1,601,886	24.3%
Fleet and Facility Charges	3,799,032	993,214	26.1%	875,146	26.6%
Debt Service	-	-	n/a	-	0.0%
Enterprise Dividend	7,957,764	1,989,441	25.0%	1,910,541	25.0%
Cost Allocation Plan Fee	3,377,583	862,730	25.5%	821,163	25.0%
Capital Outlay	994,930	148,226	14.9%	81,066	6.9%
Contingency	1,799,615	-	0.0%	-	n/a
Transfer Out	41,712,813	10,434,389	25.0%	21,740,163	32.9%
Total Expenses	\$ 110,252,031	\$ 25,718,824	23.3%	\$ 35,958,770	28.3%
Fund Balance Addition / (Use)	-	\$ 799,015		\$ (11,062,888)	



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

as of December 31, 2018

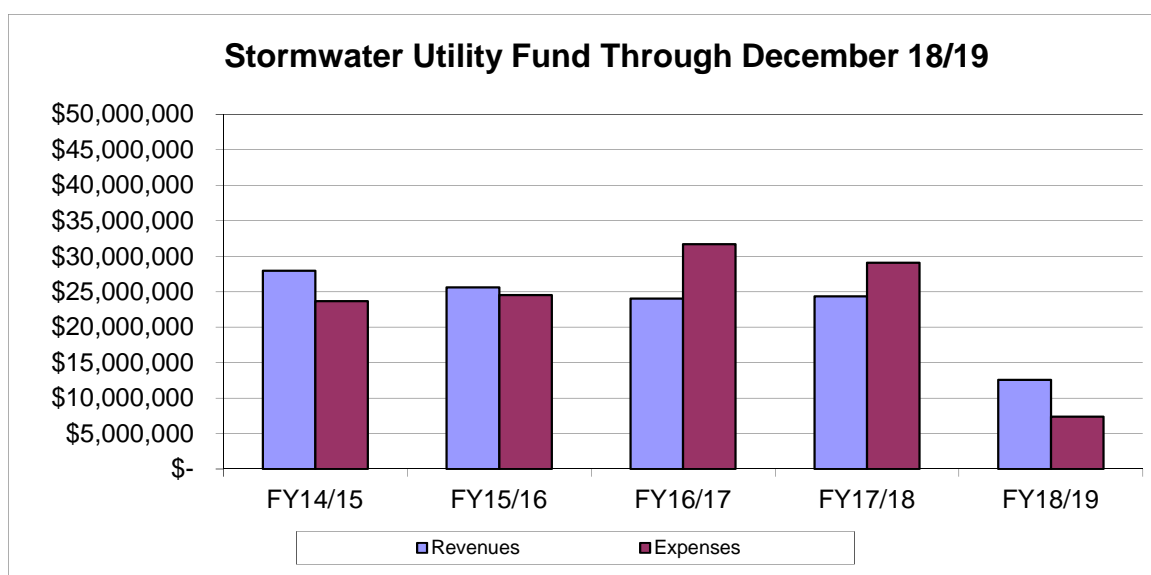
Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 34,070,310	\$ 8,536,262	25.1%	\$ 8,079,181	24.4%
Intergovernmental	-	-	n/a	-	0.0%
Franchise Fees	80,000	-	0.0%	-	0.0%
Other Revenues	167,811	(22,394)	-13.3%	3,908	2.0%
Project Encumbrance	3,069,515	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 37,387,636	\$8,513,868	22.8%	\$ 8,083,090	20.8%
Expenses					
Salaries and Benefits	\$ 8,967,096	\$ 2,250,198	25.1%	2,115,503	24.8%
Supplies	1,273,000	203,927	16.0%	221,617	15.8%
Contractual Services	1,794,832	334,481	18.6%	335,079	18.3%
Other Operating Expenses	218,160	26,967	12.4%	47,424	14.0%
Travel	48,000	1,830	3.8%	1,286	4.6%
Utilities	5,354,210	1,306,934	24.4%	805,428	16.5%
Fleet and Facility Charges	8,135,532	2,128,143	26.2%	1,925,032	25.9%
Enterprise Dividend	2,580,911	645,228	25.0%	630,161	25.0%
Cost Allocation Plan Fee	1,274,451	377,865	29.6%	323,175	25.0%
Capital Outlay	1,054,000	14,377	1.4%	47,036	6.9%
Contingency	6,085,444	-	0.0%	-	0.0%
Transfer Out	602,000	150,500	25.0%	134,398	10.9%
Total Expenses	\$ 37,387,636	\$ 7,440,450	19.90%	\$ 6,586,139	16.94%
Fund Balance Addition / (Use)	\$ -	\$1,073,418		\$ 1,496,950	



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

as of December 31, 2018

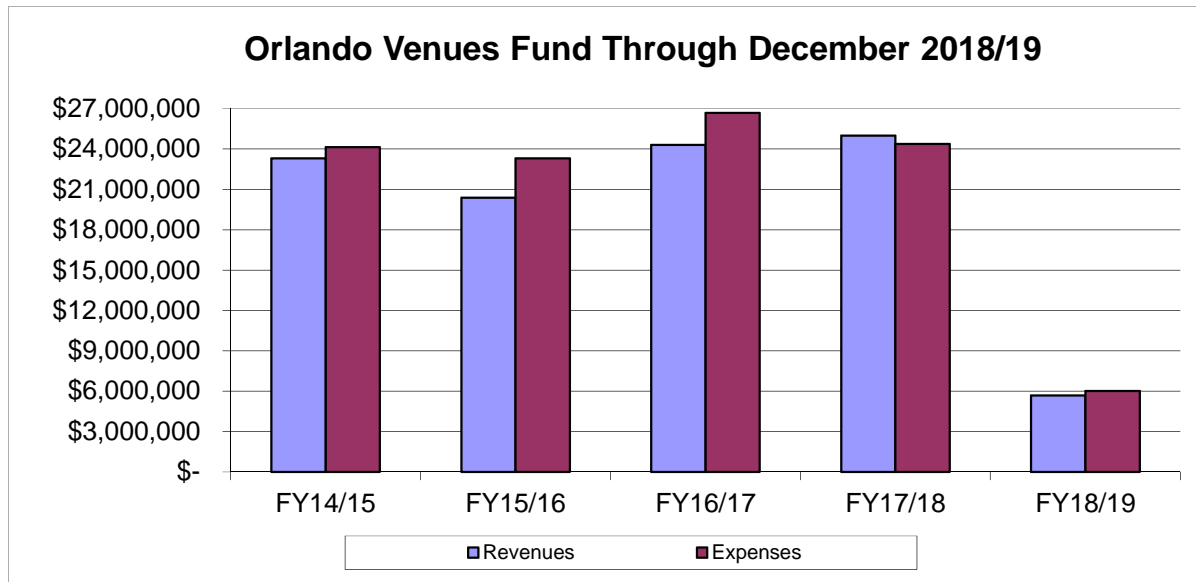
Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,746,675	\$ 12,468,465	52.5%	\$ 11,620,531	49.2%
Intergovernmental	-	-	0.0%	-	0.0%
Other Revenues	274,222	(23,759)	-8.7%	8,826	2.2%
Project Encumbrance	21,997,296	-	0.0%	-	0.0%
Transfers In	436,749	109,187	25.0%	116,082	25.0%
Total Revenues	\$ 46,454,942	\$ 12,553,893	27.0%	\$ 11,745,439	24.5%
Expenses					
Salaries and Benefits	\$ 6,185,522	\$ 1,553,569	25.1%	\$ 1,478,182	22.5%
Supplies	862,175	111,303	12.9%	64,307	8.4%
Contractual Services	3,373,809	1,909,098	56.6%	1,263,446	16.4%
Other Operating Expenses	600,606	30,584	5.1%	89,080	14.3%
Travel	31,108	5,953	19.1%	1,281	5.4%
Utilities	218,227	86,006	39.4%	58,816	28.8%
Fleet and Facility Charges	1,787,414	501,528	28.1%	362,307	20.2%
Debt Service	1,050,000	-	0.0%	-	0.0%
Enterprise Dividend	1,840,674	460,169	25.0%	455,190	25.0%
Cost Allocation Plan Fee	1,043,616	286,754	27.5%	238,741	25.0%
Capital Outlay	8,312,975	1,004,754	12.1%	2,798,951	17.8%
Contingency	15,493,699	-	0.0%	-	0.0%
Transfer Out	5,655,117	1,413,779	25.0%	1,316,636	25.0%
Total Expenses	\$ 46,454,942	\$ 7,363,498	15.85%	\$ 8,126,937	14.90%
Fund Balance Addition / (Use)	\$ -	\$ 5,190,394		\$ 3,618,501	



Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)
as of December 31, 2018

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,478,434	\$ 4,739,964	28.8%	\$ 6,368,679	39.7%
Other Revenues	839,509	179,029	21.3%	188,193	25.2%
Transfers In	3,143,022	785,756	25.0%	532,625	25.0%
Total Revenues	\$ 20,460,965	\$ 5,704,748	27.9%	\$ 7,089,497	37.5%
Expenses					
Salaries and Benefits	\$ 6,923,613	\$ 1,980,046	28.6%	\$ 1,832,079	28.5%
Supplies	441,866	142,118	32.2%	164,270	43.0%
Contractual Services	5,037,643	1,190,837	23.6%	2,468,093	54.3%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,272,108	978,912	77.0%	1,084,482	94.0%
Travel	69,500	4,924	7.1%	8,239	18.9%
Utilities	4,174,054	1,113,922	26.7%	1,106,928	26.4%
Fleet and Facility Charges	102,352	20,074	19.6%	73,574	110.8%
Cost Allocation Plan Fee	772,585	227,630	29.5%	271,724	25.0%
Capital Outlay	-	663	n/a	6,058	n/a
Contingency	-	-	n/a	-	n/a
Transfer Out	1,667,244	351,754	21.1%	354,103	20.4%
Total Expenses	\$ 20,460,965	\$ 6,035,256	29.5%	\$ 7,393,925	37.7%
Fund Balance Addition / (Use)	\$ -	\$ (330,508)		\$ (304,428)	

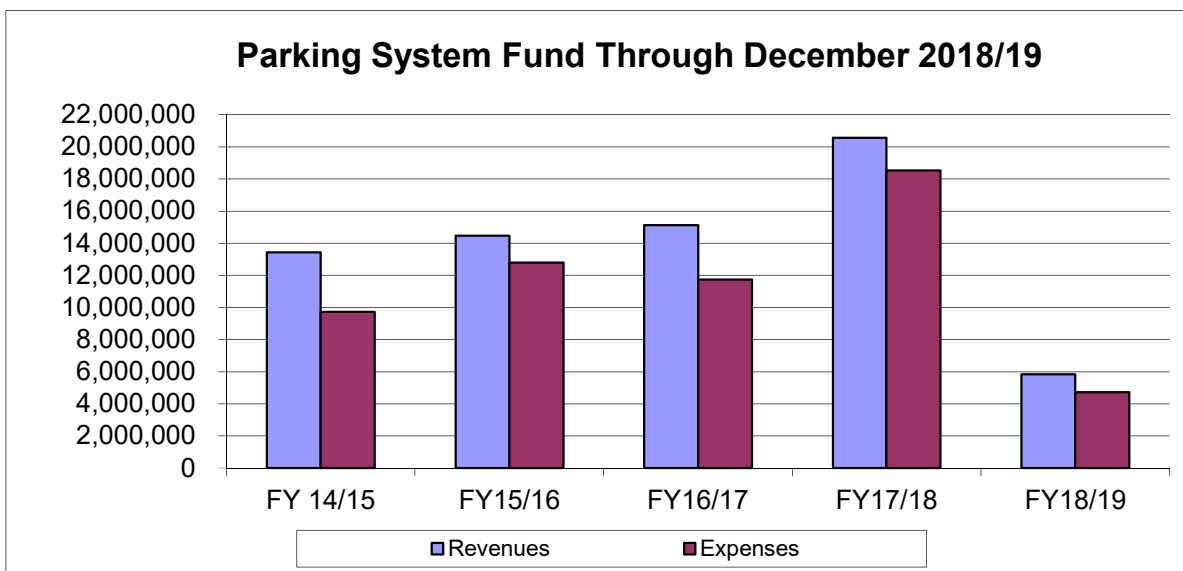
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



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

as of December 31, 2018

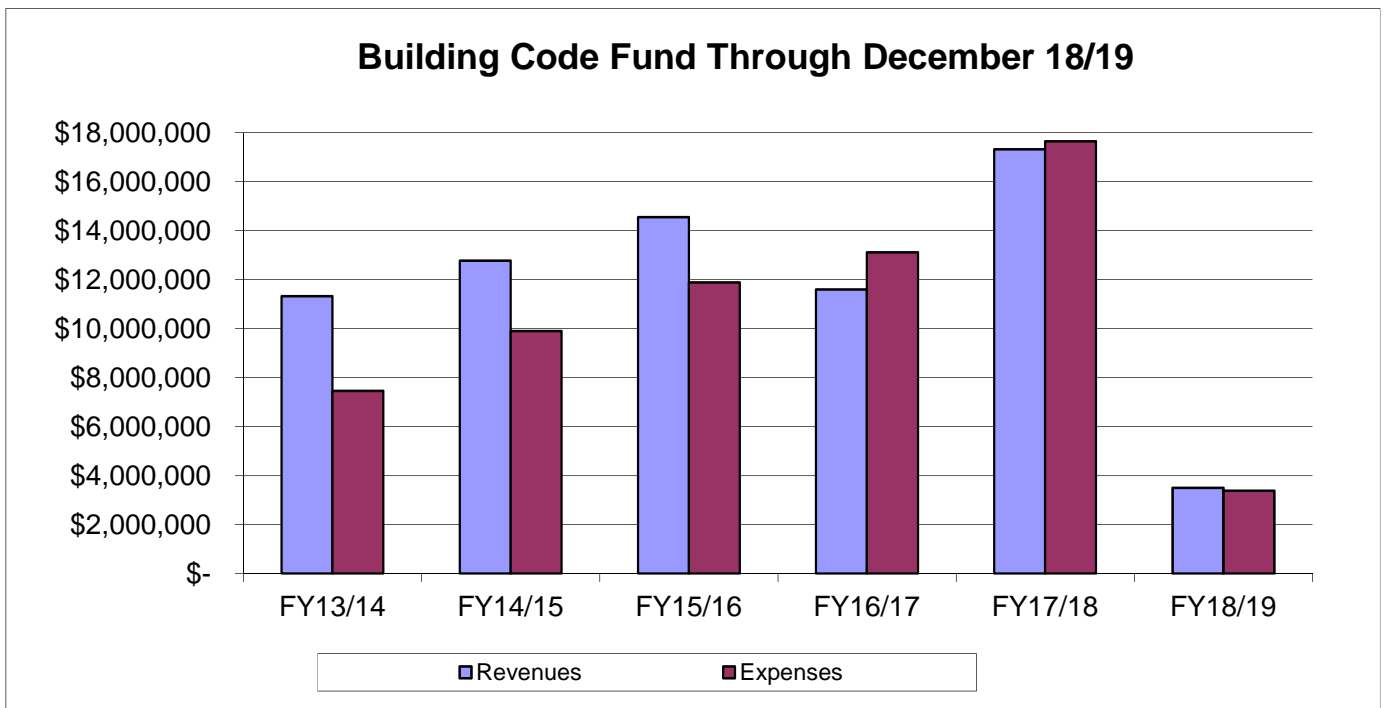
Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,807,499	\$ 4,670,911	27.8%	\$ 4,695,515	30.6%
Intergovernmental	50,000	-	0.0%	50,000	0.0%
Fines and Forfeitures	1,600,000	708,018	44.3%	469,648	23.5%
Other Revenues	1,056,860	457,914	43.3%	439,316	40.5%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	11,000	2,750	25.0%	2,750	1.3%
Total Revenues	\$ 19,525,359	\$ 5,839,593	29.9%	\$ 5,657,230	28.4%
Expenses					
Salaries and Benefits	\$ 6,516,700	\$ 1,524,783	23.4%	\$ 1,408,009	23.5%
Supplies	290,900	42,591	14.6%	30,602	11.3%
Contractual Services	2,107,920	439,480	20.8%	262,024	12.6%
Other Operating Expenses	346,413	86,162	24.9%	71,489	28.5%
Travel	16,500	3,199	19.4%	1,850	11.4%
Utilities	443,912	127,915	28.8%	111,854	26.0%
Fleet and Facility Charges	176,176	42,456	24.1%	33,496	14.5%
Debt Service	5,685,611	1,617,243	28.4%	1,497,458	31.5%
Enterprise Dividend	1,219,839	304,960	25.0%	301,612	25.0%
Cost Allocation Plan Fee	951,153	305,435	32.1%	262,893	25.0%
Capital Outlay	-	115	0.0%	13,137	109.5%
Contingency	898,985	-	0.0%	-	0.0%
Transfer Out	871,250	217,813	25.0%	592,190	18.2%
Total Expenses	\$ 19,525,359	\$ 4,712,151	24.13%	\$ 4,586,615	22.12%
Fund Balance Addition / (Use)	\$ -	\$ 1,127,443		\$ 1,070,615	



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

as of December 31, 2018

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b= 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 550,000	\$ 168,556	30.6%	\$ 71,727	0.0%
Licenses and Permits	12,200,000	3,307,012	27.1%	2,156,000	19.6%
Other Revenues	126,789	21,504	17.0%	15,181	8.8%
Project Encumbrance	3,891,156	-	0.0%	-	0.0%
Total Revenues	\$ 16,767,945	\$ 3,497,072	20.9%	\$ 2,242,908	11.4%
Expenses					
Salaries and Benefits	\$ 10,813,138	\$ 2,485,452	23.0%	\$ 2,149,995	21.6%
Supplies	158,856	77,934	49.1%	23,835	14.0%
Contractual Services	3,494,876	8,059	0.2%	532,844	10.6%
Other Operating Expenses	446,032	116,402	26.1%	120,783	35.1%
Travel	52,399	12,027	23.0%	6,893	15.8%
Utilities	39,112	8,359	21.4%	8,253	20.2%
Fleet and Facility Charges	418,762	65,045	15.5%	65,935	28.4%
Cost Allocation Plan Fee	1,856,958	445,739	24.0%	377,588	25.0%
Capital Outlay	727,298	70,260	9.7%	695,924	18.8%
Transfer Out	342,271	85,568	25.0%	80,448	9.3%
Total Expenses	\$ 18,349,702	\$ 3,374,844	18.4%	\$ 4,062,497	18.5%
Fund Balance Addition / (Use)	\$ (1,581,757)	\$ 122,228		\$ (1,819,590)	



Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 2,203,724	370,380	\$ 1,833,344	16.8%	16.3%
Expenses					
Salaries/Benefits	-	0	-		
Operating	2,203,724	417,697	1,786,027		
Subtotal Expenses	2,203,724	417,697	1,786,027	19.0%	16.8%
Net (Fund Balance)	\$ -	(47,316)	\$ 47,316		
Fund 0020 (Mennello Museum)					
Revenues	\$ 555,340	137,873	\$ 417,467	24.8%	24.7%
Expenses					
Salaries/Benefits	355,528	88,496	267,032		
Operating	199,812	48,048	151,764		
Subtotal Expenses	555,340	136,543	418,797	24.6%	25.0%
Net (Fund Balance)	\$ -	\$ 1,330	\$ (1,330)		
Fund 0023 (After School All Stars)					
Revenues	\$ 2,694,115	494,306	\$ 2,199,809	18.3%	15.1%
Expenses					
Salaries/Benefits	2,135,321	437,711	1,697,610		
Operating	558,794	109,687	449,107		
Subtotal Expenses	2,694,115	547,398	2,146,717	20.3%	20.3%
Net (Fund Balance)	\$ -	\$ (53,092)	\$ 53,092		
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 2,251,662	(145,280)	\$ 2,396,942	-6.5%	0.0%
Expenses					
Salaries/Benefits	88,665	40,681	47,984		
Operating	2,162,997	361,149	1,801,848		
Subtotal Expenses	2,251,662	401,830	1,849,832	17.8%	3.8%
Net (Fund Balance)	\$ -	\$ (547,110)	\$ 547,110		

Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds					
Fund 1070 (Transportation Impact Fee - North)					
Revenues	7,396,968	462,337	\$ 6,934,631	6.3%	3.2%
Expenses					
Salaries / Benefits	-	-	-		
Other Operating	7,396,968	253,225	7,143,743		
Subtotal Expenses	7,396,968	253,225	7,143,743	3.4%	7.6%
Net (Fund Balance)	\$ -	\$ 209,113	\$ (209,113)		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 17,414,484	581,672	\$ 16,832,812	3.3%	24.5%
Expenses					
Salaries / Benefits	-	-	-		
Other Operating	17,414,484	282,656	17,131,828		
Subtotal Expenses	17,414,484	282,656	17,131,828	1.6%	0.3%
Net (Fund Balance)	\$ -	\$ 299,016	\$ (299,016)		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 14,437,571	444,927	\$ 13,992,644	3.1%	4.2%
Expenses					
Salaries/Benefits	-	-	-		
Operating	14,437,571	140,172	14,297,399		
Subtotal Expenses	14,437,571	140,172	14,297,399	1.0%	0.4%
Net (Fund Balance)	\$ -	\$ 304,756	\$ (304,756)		
Fund 1100 (Gas Tax)					
Revenues	\$ 19,636,744	2,245,754	\$ 17,390,990	11.4%	11.3%
Expenses					
Salaries/Benefits	366,101	-	366,101		
Operating	19,270,643	2,959,399	16,311,244		
Subtotal Expenses	19,636,744	2,959,399	16,677,345	15.1%	11.5%
Net (Fund Balance)	\$ -	\$ (713,645)	\$ 713,645		
Fund 1155 (Leu Gardens)					
Revenues	\$ 2,793,151	770,710	\$ 2,022,441	27.6%	22.7%
Expenses					
Salaries/Benefits	1,818,911	421,172	1,397,739		
Operating	974,240	328,301	645,939		
Subtotal Expenses	2,793,151	749,473	2,043,678	26.8%	26.0%
Net (Fund Balance)	\$ -	\$ 21,237	\$ (21,237)		

Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<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	185,749	\$ 12,492,662	1.5%	7.6%
Expenses					
Salaries/Benefits	622,675	287,447	335,228		
Operating	12,055,736	203,475	11,852,261		
Subtotal Expenses	<u>12,678,411</u>	<u>490,922</u>	<u>12,187,489</u>	3.9%	2.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (305,173)</u>	<u>\$ 305,173</u>		
Fund 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 30,282,964	18,297,725	\$ 11,985,239	60.4%	42.9%
Expenses					
Salaries/Benefits	3,096,772	673,375	2,423,397		
Operating	27,186,192	1,871,073	25,315,119		
Subtotal Expenses	<u>30,282,964</u>	<u>2,544,448</u>	<u>27,738,516</u>	8.4%	11.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 15,753,277</u>	<u>\$ (15,753,277)</u>		
Fund 1285 (GOAA Police)					
Revenues	\$ 15,656,048	2,413,530	\$ 13,242,518	15.4%	16.6%
Expenses					
Salaries/Benefits	12,362,491	3,271,831	9,090,660		
Operating	3,293,557	610,453	2,683,104		
Subtotal Expenses	<u>15,656,048</u>	<u>3,882,285</u>	<u>11,773,763</u>	24.8%	24.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,468,754)</u>	<u>\$ 1,468,754</u>		
Dependent District Funds					
Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,430,627	1,556,941	\$ 4,873,686	24.2%	28.5%
Expenses					
Salaries/Benefits	31,656	7,948	23,708		
Operating	* 6,398,971	2,845,780	3,553,191		
Subtotal Expenses	<u>6,430,627</u>	<u>2,853,729</u>	<u>3,576,898</u>	44.4%	45.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,296,787)</u>	<u>\$ 1,296,787</u>		

* Tax increment payment.

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2018

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
Internal Service Funds					
Fund 5001 (Fleet Management)					
Revenues	\$ 18,689,533	5,112,764	\$ 13,576,769	27.4%	21.6%
Expenses					
Salaries/Benefits	3,755,191	953,603	2,801,588		
Operating	14,934,342	4,557,580	10,376,762		
Subtotal Expenses	<u>18,689,533</u>	<u>5,511,183</u>	<u>13,178,350</u>	29.5%	34.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (398,419)</u>	<u>\$ 398,419</u>		
Fund 5005 (Facilities Management)					
Revenues	\$ 12,047,565	4,611,497	\$ 7,436,068	38.3%	37.5%
Expenses					
Salaries/Benefits	4,082,947	1,032,962	3,049,985		
Operating	7,964,618	3,953,200	4,011,418		
Subtotal Expenses	<u>12,047,565</u>	<u>4,986,163</u>	<u>7,061,402</u>	41.4%	41.7%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (374,666)</u>	<u>\$ 374,666</u>		
Fund 5010 (Health Care)					
Revenues	\$ 67,399,631	17,662,616	\$ 49,737,015	26.2%	19.1%
Expenses					
Salaries/Benefits	141,746	35,091	106,655		
Operating	67,257,885	16,961,190	50,296,695		
Subtotal Expenses	<u>67,399,631</u>	<u>16,996,281</u>	<u>50,403,350</u>	25.2%	23.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 666,335</u>	<u>\$ (666,335)</u>		
Fund 5015 (Risk Management)					
Revenues	\$ 16,815,927	4,420,485	\$ 12,395,442	26.3%	33.5%
Expenses					
Salaries/Benefits	1,653,362	364,081	1,289,281		
Operating	* 15,162,565	3,882,121	11,280,444		
Subtotal Expenses	<u>16,815,927</u>	<u>4,246,203</u>	<u>12,569,724</u>	25.3%	77.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 174,282</u>	<u>\$ (174,282)</u>		
* Full year actuarial claims liability recorded in October.					
Fund 5020 (Construction Management)					
Revenues	\$ 4,195,706	569,031	\$ 3,626,675	13.6%	19.2%
Expenses					
Salaries/Benefits	3,529,490	753,960	2,775,530		
Operating	666,216	165,200	501,016		
Subtotal Expenses	<u>4,195,706</u>	<u>919,161</u>	<u>3,276,545</u>	21.9%	21.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (350,129)</u>	<u>\$ 350,129</u>		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of December 31, 2018**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Enterprise Funds					
Fund 4005 (Orlando Stadium Operations)					
Revenues	\$ 8,066,365	2,062,073	\$ 6,004,292	25.6%	42.3%
Expenses					
Salaries/Benefits	1,730,893	521,784	1,209,109		
Operating	<u>6,335,472</u>	<u>1,912,679</u>	<u>4,422,793</u>		
Subtotal Expenses	<u>8,066,365</u>	<u>2,434,463</u>	<u>5,631,902</u>	30.2%	30.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (372,390)</u>	<u>\$ 372,390</u>		
Fund 4130 (Centroplex Garages)					
Revenues	\$ 2,949,190	646,353	\$ 2,302,837	21.9%	47.1%
Expenses					
Salaries/Benefits	86,401	36,627	49,774		
Operating	<u>2,862,789</u>	<u>54,538</u>	<u>2,808,251</u>		
Subtotal Expenses	<u>2,949,190</u>	<u>91,165</u>	<u>2,858,025</u>	3.1%	1.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 555,189</u>	<u>\$ (555,189)</u>		