

FUND STATUS

FY 2019/20

As of March 31st



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

Comments Related to the Effect of the COVID19

This report of the City's budget status is as of March 31, 2020. As of that date, there was no significant financial impact from the COVID19 pandemic. Nor was there enough information available to gauge the future impact of the pandemic with any specificity. We believe that there will be a negative impact on certain revenue sources. However, our conservative approach to budgeting allows the City to absorb a moderate downturn in revenue. Unplanned expenditures incurred to date should be covered within existing budget authority or using disaster-related funding from state and federal sources. The Office of Business & Financial Services will continue to monitor the impact and suggest action if and when necessary.

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, 2020

Revenue Overview

The City General Fund revenue budget is \$519M. Through March, the City collected \$356M, which represents 68.6% of the total. Last year at this point, we had collected virtually the same percentage (68.8%) of the revenue budget. Some revenue streams are seasonal. Based on collections to date and given patterns of seasonality, we expect actual General Fund Revenue to meet the budget.

Property Taxes

Property Taxes are the single largest revenue source. Through March, property tax revenue collections are \$195.7. This is 90.1% of the budget for FY19/20, a rate slightly behind of last year. We believe property tax collections may end the year slightly below the budget.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and various fees. The year-to-date Charges for Services total revenue of \$25.7M, or 49.7% of budget. This is slightly below of where we would expect them at this point due to some weakness in fire-related fees and FPR fees.

Fines and Forfeitures

As of the end of March we have collected revenue of \$2.1M. Collections from both red-light citations and other traffic-related fines are ahead of the budget.

Franchise Fees and Intergovernmental Revenue

Franchise Fees collected to date, \$16.3M, are 48.3% of the annual budget. This is consistent with prior years. The \$40.4M of Intergovernmental Revenue collected represents 46.6% of its revenue budget. This, too, is consistent with expectations.

Licenses and Permits

The Local Business Tax collections-to-date are \$9.6M, compared to a budget of \$9.4M. Permit revenue, \$2.9M to date, is 49.5% of budget. We expect both to meet the budget by year-end.

Sales and Use Taxes

For this revenue group, \$31.0M of the \$60.9M budget has been collected through March. Communications Services Tax are as expected. Sales Tax collections are consistent with expectations of this somewhat seasonal source.

Other Revenue

The combined Other Revenue collected through March exceeds 92% of its budget. Interest earnings are strong but market volatility may affect this later in the year. Miscellaneous Revenue is also strong driven by Police Extra Duty.

Budget to Actual Comparison - General Fund Revenues

as of March 31, 2020

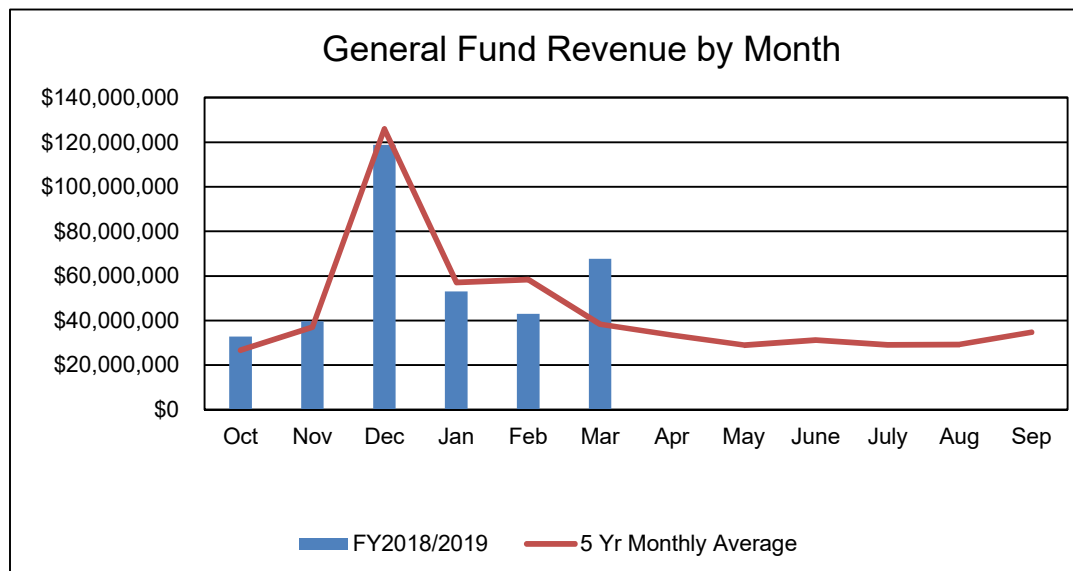
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 50.00%	FY19/20 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 217,106,679	\$ 195,689,842	\$ 21,416,837	90.1%	91.5%
Property Taxes	217,106,679	195,689,842	21,416,837	90.1%	91.5%
Charges for Services					
User Charges and Fees	37,011,944	18,493,111	18,518,833	50.0%	52.4%
Fire Related Fees	7,825,000	3,734,289	4,090,711	47.7%	36.0%
Police Related Fees	3,814,600	2,081,097	1,733,503	54.6%	70.9%
Recreation and Culture Fees	3,090,558	1,406,320	1,684,238	45.5%	57.6%
Charges for Services	51,742,102	25,714,817	26,027,285	49.7%	50.9%
Fines and Forfeitures					
Traffic Related Fines	320,000	599,157	(279,157)	187.2%	141.5%
Red Light Citations	2,385,216	1,530,757	854,459	64.2%	56.4%
Fines and Forfeitures	2,705,216	2,129,914	575,302	78.7%	64.6%
Franchise Fees					
Franchise Fees	33,700,000	16,292,584	17,407,416	48.3%	50.1%
Franchise Fees	33,700,000	16,292,584	17,407,416	48.3%	50.1%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	64,975,000	32,863,962	32,111,038	50.6%	49.5%
Grant Revenue (2)	1,513,325	-	1,513,325	0.0%	0.0%
Insurance Premium Taxes (3)	4,350,000	-	4,350,000	0.0%	0.0%
Jurisdictional Memorandums and Agreements	223,000	69,350	153,650	31.1%	60.1%
State Revenue Sharing	15,491,000	7,493,040	7,997,960	48.4%	50.3%
Intergovernmental Revenue	86,832,325	40,426,352	46,405,973	46.6%	46.3%
Licenses and Permits					
Local Business Taxes	9,420,000	9,628,112	(208,112)	102.2%	98.8%
Permits	5,928,000	2,932,571	2,995,429	49.5%	60.0%
Licenses and Permits	15,348,000	12,560,683	2,787,317	81.8%	84.1%
Sales and Use Taxes					
Communication Services Tax	14,500,000	7,073,237	7,426,763	48.8%	53.5%
State Sales Tax	46,450,000	23,950,945	22,499,055	51.6%	53.8%
Sales and Use Taxes	60,950,000	31,024,181	29,925,819	50.9%	53.7%
Operating Revenues Total	468,384,322	323,838,373	144,545,949	69.1%	69.9%

Budget to Actual Comparison - General Fund Revenues

as of March 31, 2020

Description	Revised Budget	YTD Actual	Remaining Budget	% of Budget	FY19/20 % of Budget
			s/b =	50.00%	
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (4)	740,755	3,889,593	(3,148,838)	525.1%	397.1%
Other Miscellaneous Revenues	12,319,443	8,168,695	4,150,749	66.3%	66.9%
Special Assessments	-	26,616	(26,616)	N/A	0.0%
Other Revenues	<u>13,060,198</u>	<u>12,084,903</u>	<u>975,295</u>	92.5%	87.7%
Non-Operating Revenues Total	<u>13,060,198</u>	<u>12,084,903</u>	<u>\$ 975,295</u>	92.5%	87.7%
Transfers In	38,267,314	20,383,657	17,883,657	53.3%	50.8%
Total Revenues	<u>519,711,834</u>	<u>356,306,934</u>	<u>\$163,404,900</u>	68.6%	68.8%

- 1) \$95.9M 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 June or July.
- 3) Insurance Premium Tax is due and collected late in the fiscal year.
- 4) Interest is recognized one month in arrears.



General Fund Expenditures Narrative
As of March 31, 2020

Expenditures Overview

The City of Orlando's expenditure budget totals \$519M for FY19/20. The budget includes \$5M in Contingency which has not been allocated to any needs as yet. Through March, the City has spent \$259.8M which represents 50.0% of the total. Higher-than-expected spending in November reflected three pay periods. December expenditures include 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)

Through March, OBFS has spent \$15.0M. This is 48.6% of the total expenditure budget for FY 19/20. Significant year-end surpluses have been customary over the last few fiscal years; however, such savings may not be as abundant at the end of FY20 if current rate of spending continues. That being said we still expect OBFS to have a surplus at year-end.

Economic Development (EDV)

The year-to-date expenditures of \$7.3M actuals are 44.4% of the budget. Higher personnel costs and one-time purchases in the first quarter have moderated. As a result, the Department is within budget and we expect a modest year-end surplus.

Executive Offices (EXO)

Through March, over \$13.5M of the budgeted \$29.1M has been spent. This is 46.7% of the budget. EXO spending is normally seasonal with higher spending early in the year related to payments to community partners. We anticipate the Department will end the year within budget.

Families, Parks, and Recreation (FPR)

The Department has spent \$18.2M to date (or 48.8%) of its annual budget. Given the seasonality of FPR spending, this is ahead of where we would expect spending to be. In the prior two years, FPR's spending was below this level at this point. Some of this is due to delays in grant reimbursement and to payments to parks maintenance contractors. The current rate of spending suggests the Department will need to aggressively manage costs for the balance of the year to maintain a balanced budget.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget. Of the \$121.2M budget, \$59M has been spent through March. This represents 48.7% of the total, which is comparable to prior years. Overtime is high but vacancy savings will offset some of this expense.

Housing & Community Development (HSG)

The Department's General Fund expenditure budget is a modest \$1.1M. So far, \$237,722 has been spent (21.6%), which is similar to previous years. Most Housing spending tends to occur towards the end of the year, as they first utilize grant administrative funds before charging personnel to the General Fund. We expect this trend to continue and for the Department to have a modest surplus at year-end.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$166.5M. Through March, 49.9% of the budget has been spent. While this is where we would expect OPD to be at this point, we still project the Department will exceed their budget. Much of this projected 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 March, PWK has spent 34.0% of its \$9.6M budget. This is slightly lower than usual, primarily due to changes in how shared positions are budgeted. We expect this to continue to influence spending trends throughout the year and for the Department to have a modest surplus at year-end.

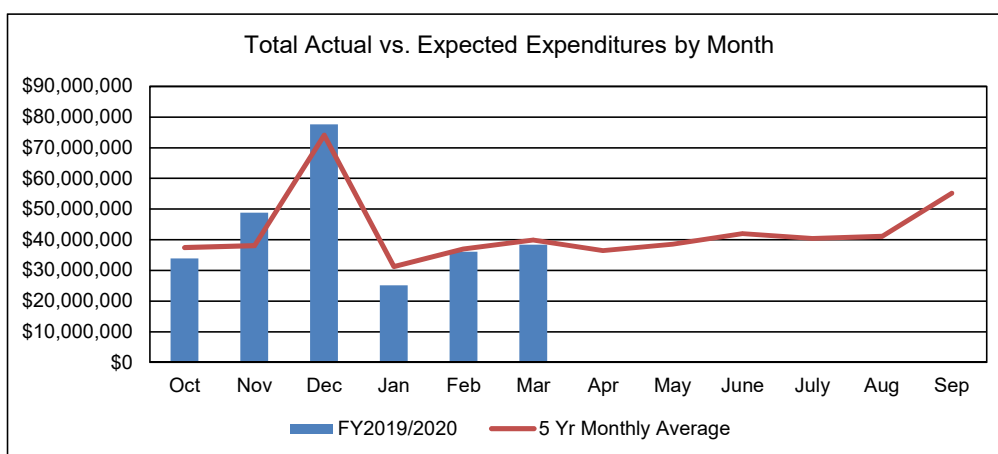
Transportation Department (TRN)

Year-to-date TRN has spent 48.2% (or \$8.4M) of their \$17.4M budget. The important drivers of the Department's spending are debt service and utilities. Both are within expectations. We project the department to end with a modest surplus.

General Fund

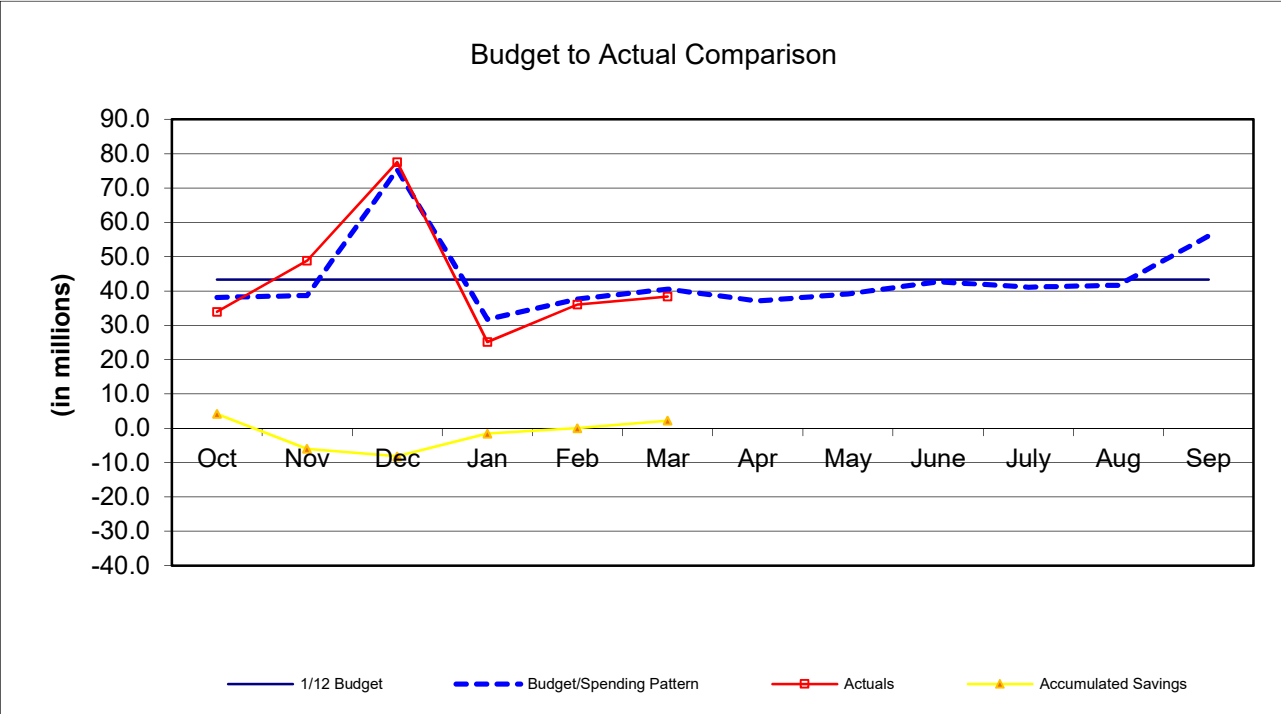
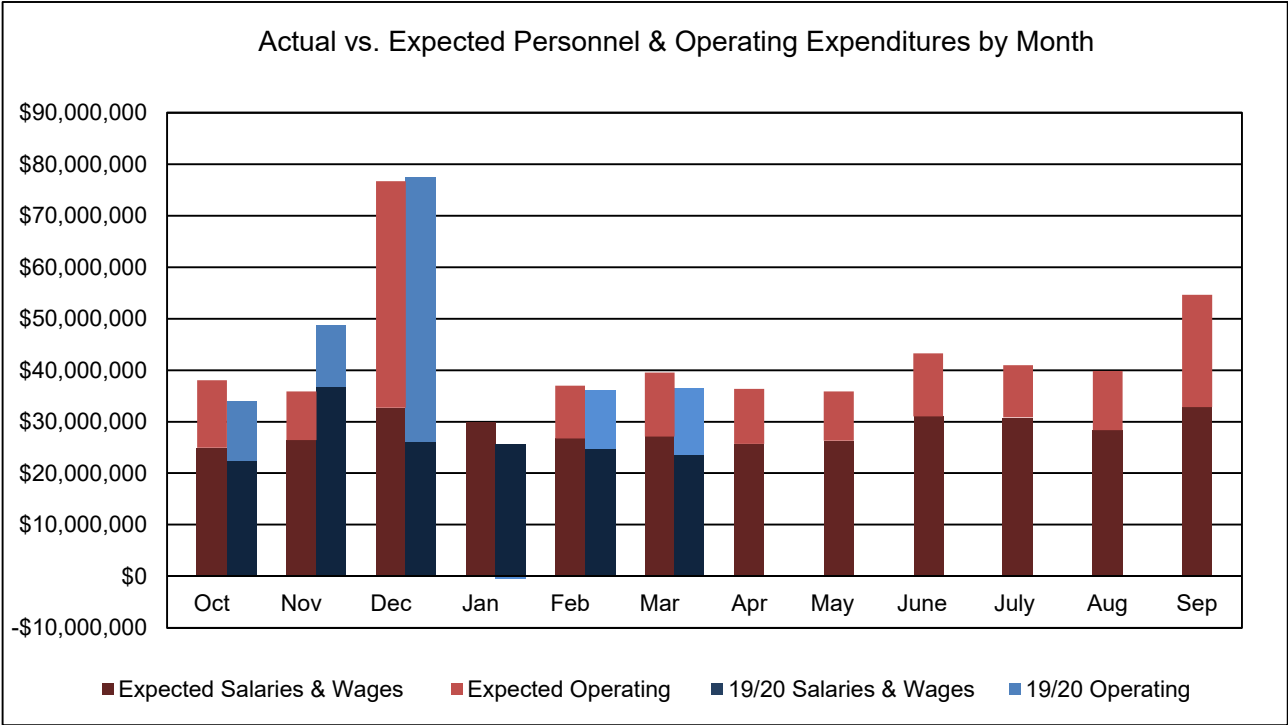
Budget Status as of March 31, 2020

Current Approved Budget			\$ 519,711,834	
Expenses:				
Year to Date (Prior Months)	\$ 221,411,978	42.6%		
Current Month	<u>38,369,292</u>	7.4%		
Total Expenses to Date (Target = 50.0%)			259,781,270	50.0%
Unexpended Balance			<u>\$ 259,930,564</u>	50.0%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY18/19 % of Budget
Personnel Expenses	333,181,131	161,322,858	171,858,273	48.4%	49.2%
Supplies	7,519,841	3,588,528	3,931,313	47.7%	46.2%
Contractual Services	30,227,508	15,801,336	14,426,172	52.3%	46.2%
Community Sponsored Activities	7,766,562	4,536,373	3,230,189	58.4%	54.6%
Other Operating Expenses	3,829,072	1,739,556	2,089,516	45.4%	44.4%
Travel	716,588	117,996	598,592	16.5%	21.1%
Utilities	12,506,766	6,102,373	6,404,393	48.8%	48.2%
Fleet and Facility Charges	29,161,368	12,668,694	16,492,674	43.4%	51.9%
Debt Service	19,238,704	7,212,474	12,026,230	37.5%	53.9%
Tax Increment Contributions	25,872,249	25,365,150	507,099	98.0%	99.0%
Cost Allocation Plan Fee	-	59,692	(59,692)	0.0%	0.0%
Capital Outlay	2,170,750	168,159	2,002,591	7.7%	8.8%
Contingency	5,000,000	-	5,000,000	0.0%	0.0%
Transfer Out	42,552,449	21,094,831	21,457,618	49.6%	51.7%
Total Expenses	519,742,988	259,778,019	259,964,969	50.0%	51.1%

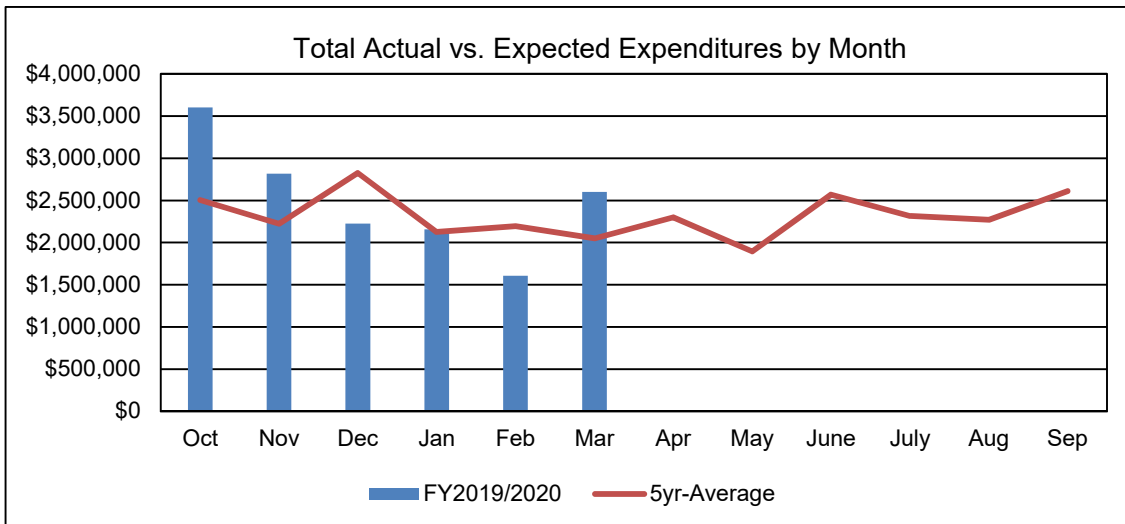
General Fund



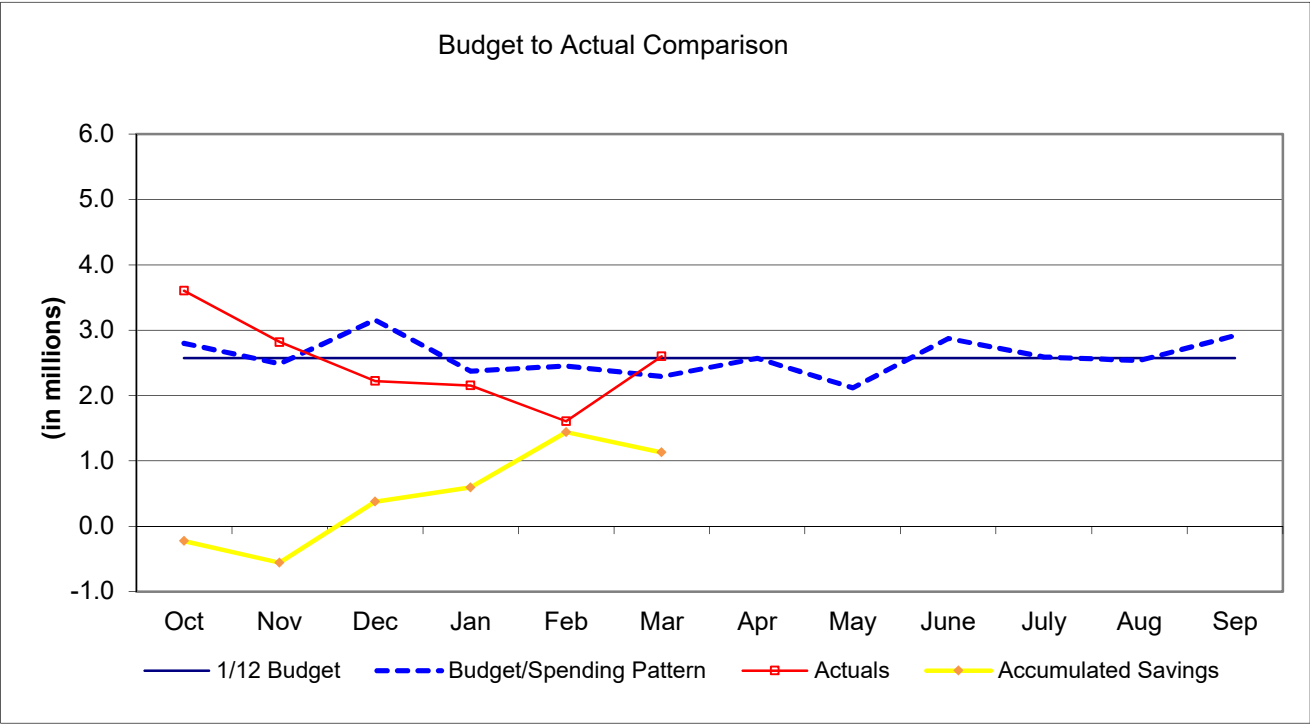
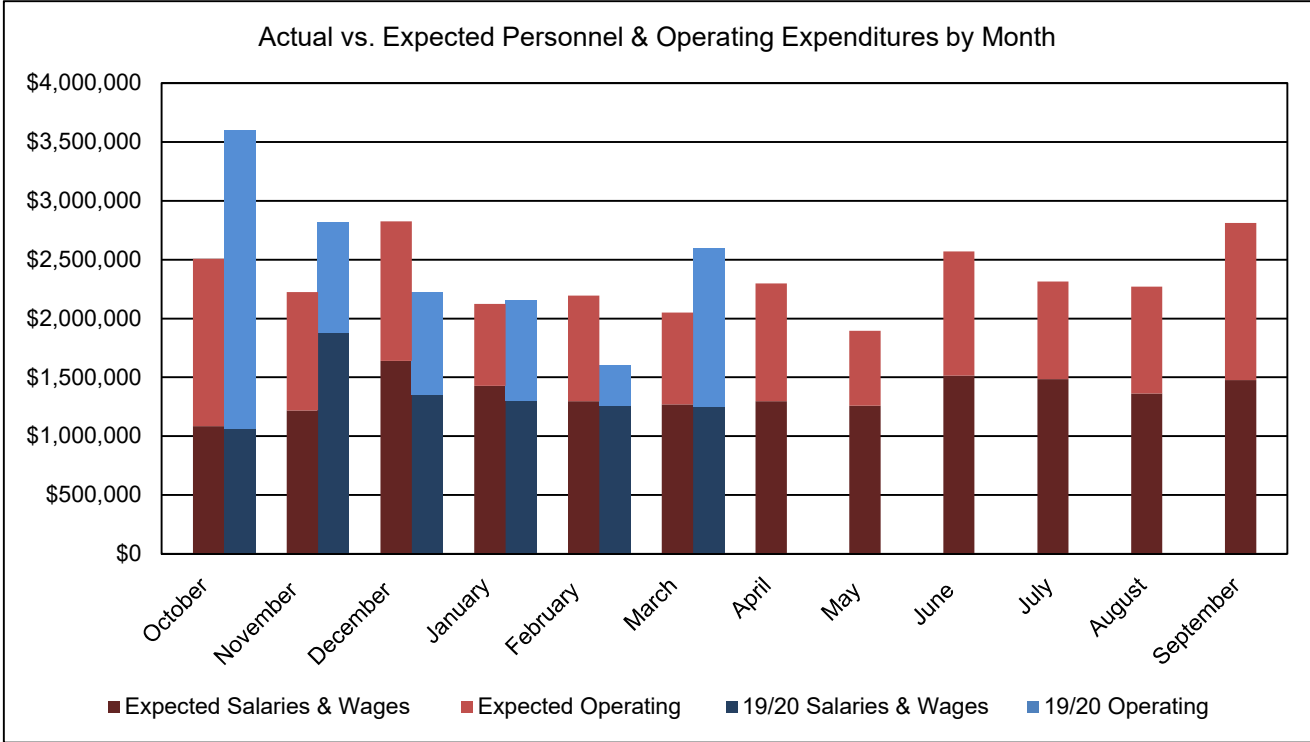
Business and Financial Services

Budget Status as of March 31, 2020

Current Approved Budget	\$	30,895,592
Expenses:		
Year to Date (Prior Months)	\$	12,406,939 40.2%
Current Month		<u>2,599,947</u> 8.4%
 Total Expenses to Date (Target = 50.0%)		 15,006,886 48.6%
Unexpended Balance		 <u>\$ 15,888,707</u> 51.4%



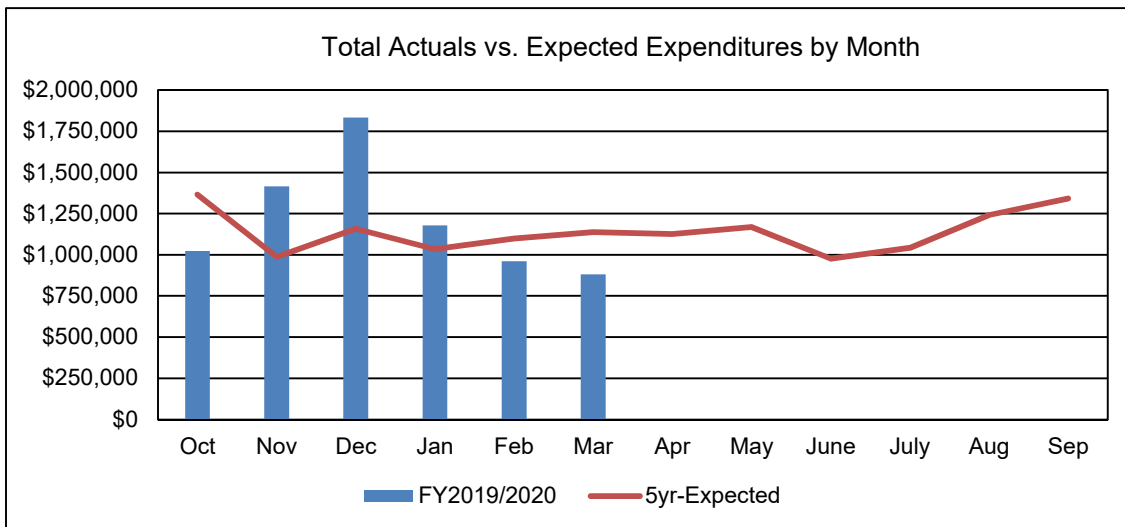
Business and Financial Services



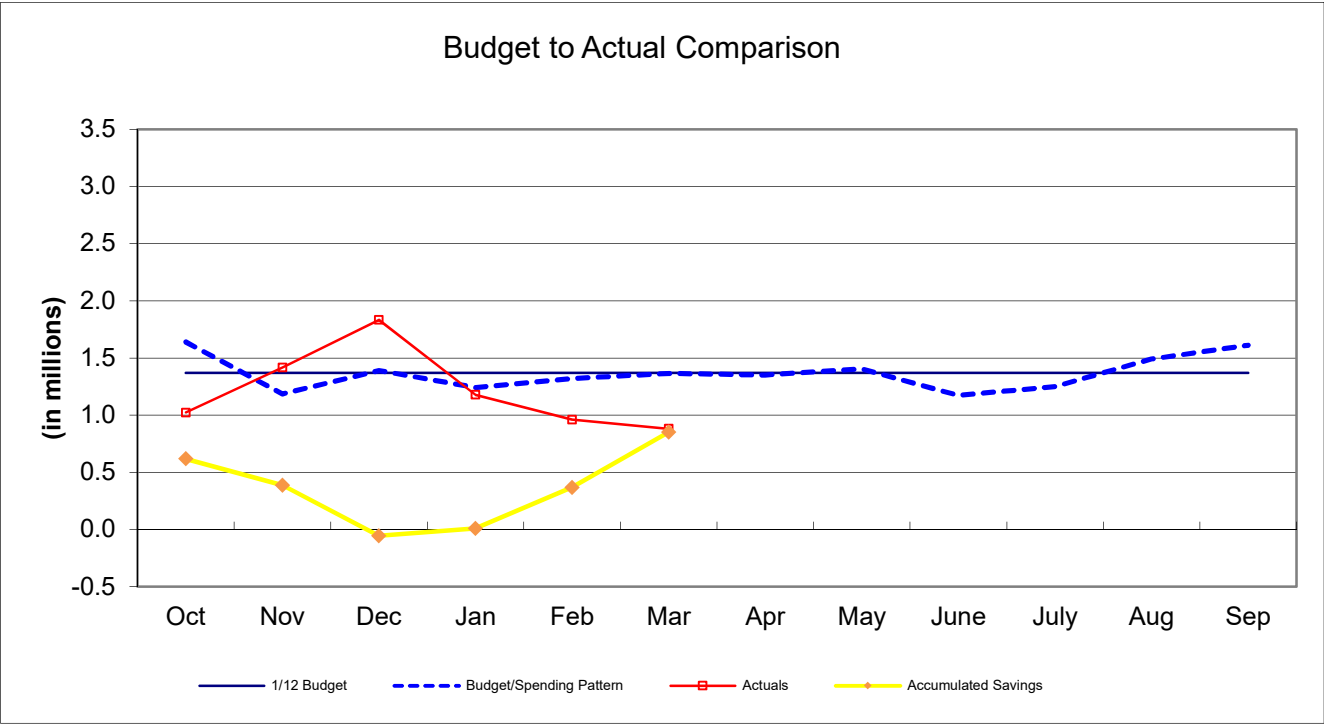
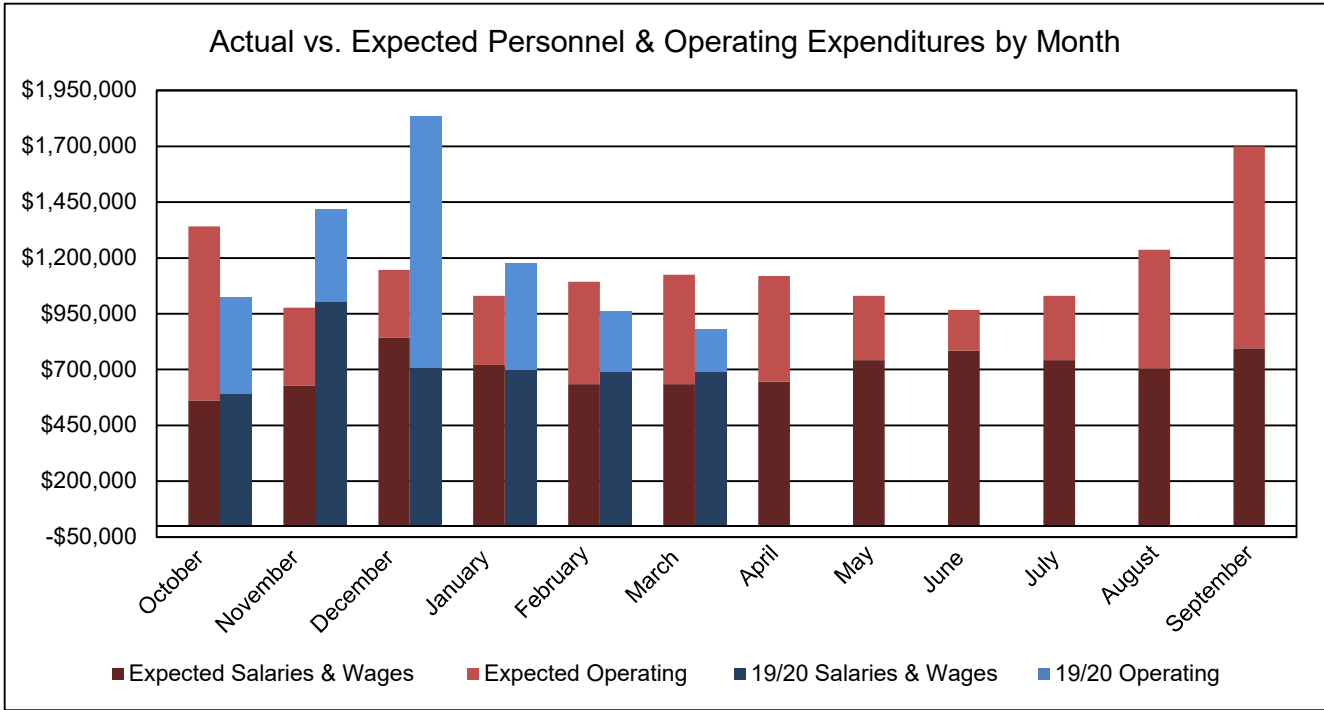
Economic Development

Budget Status as of March 31, 2020

Current Approved Budget			\$ 16,418,413	
Expenses:				
Year to Date (Prior Months)	\$	6,409,097	39.0%	
Current Month		<u>880,526</u>	5.4%	
Total Expenses to Date (Target = 50.0%)			7,289,623	44.4%
Unexpended Balance			<u>\$ 9,128,790</u>	55.6%



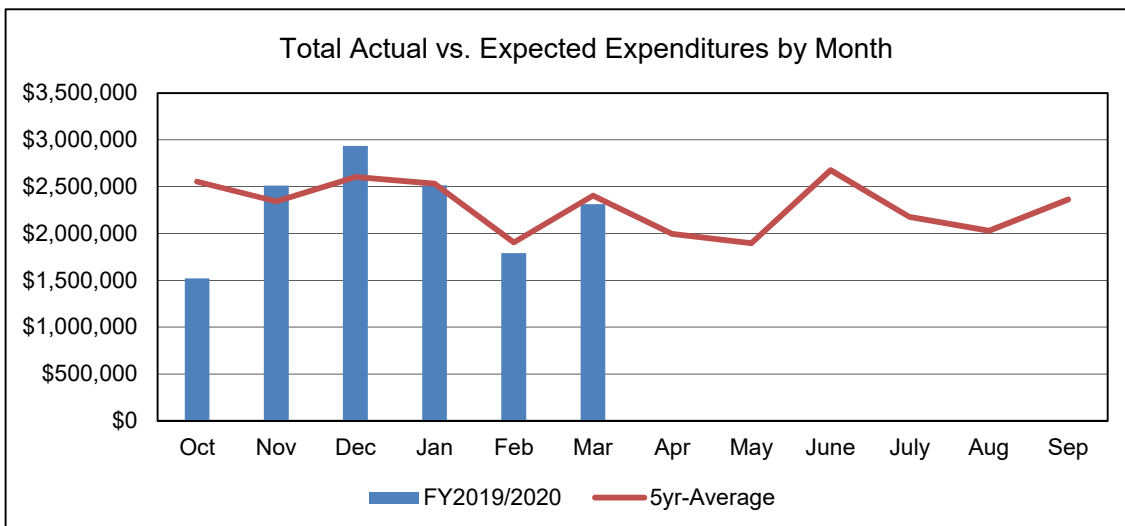
Economic Development



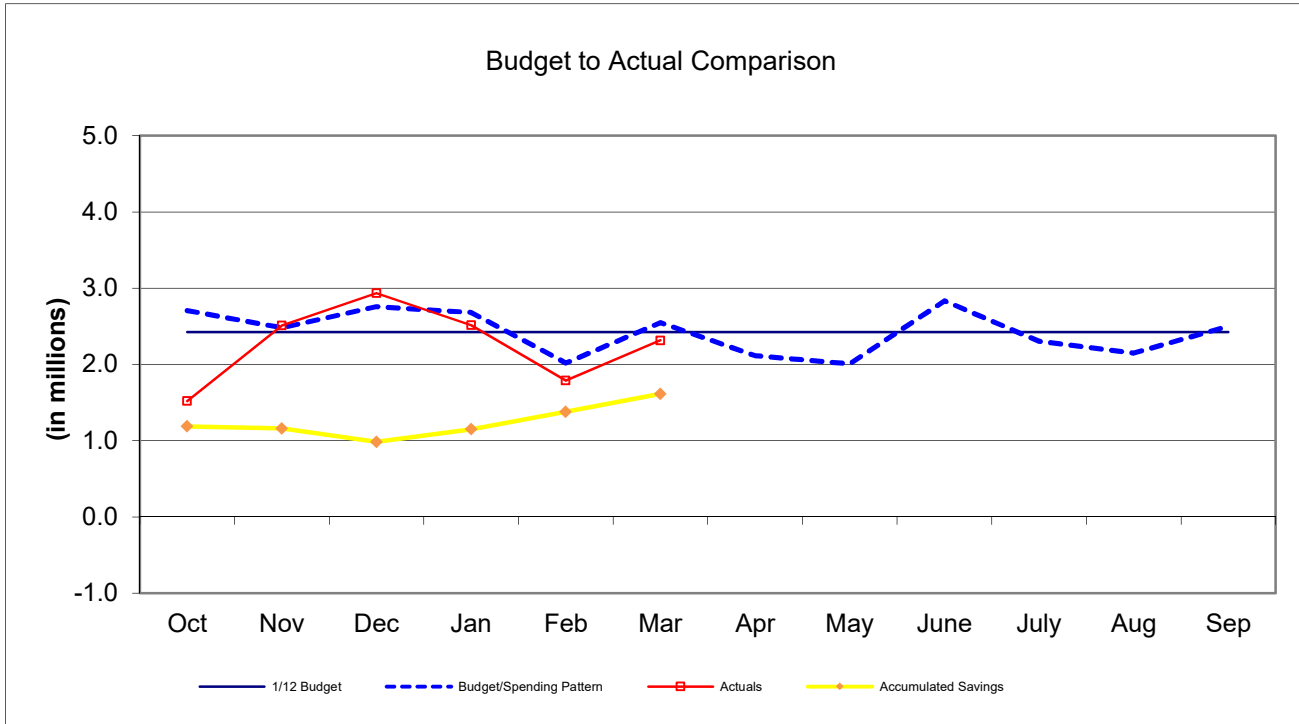
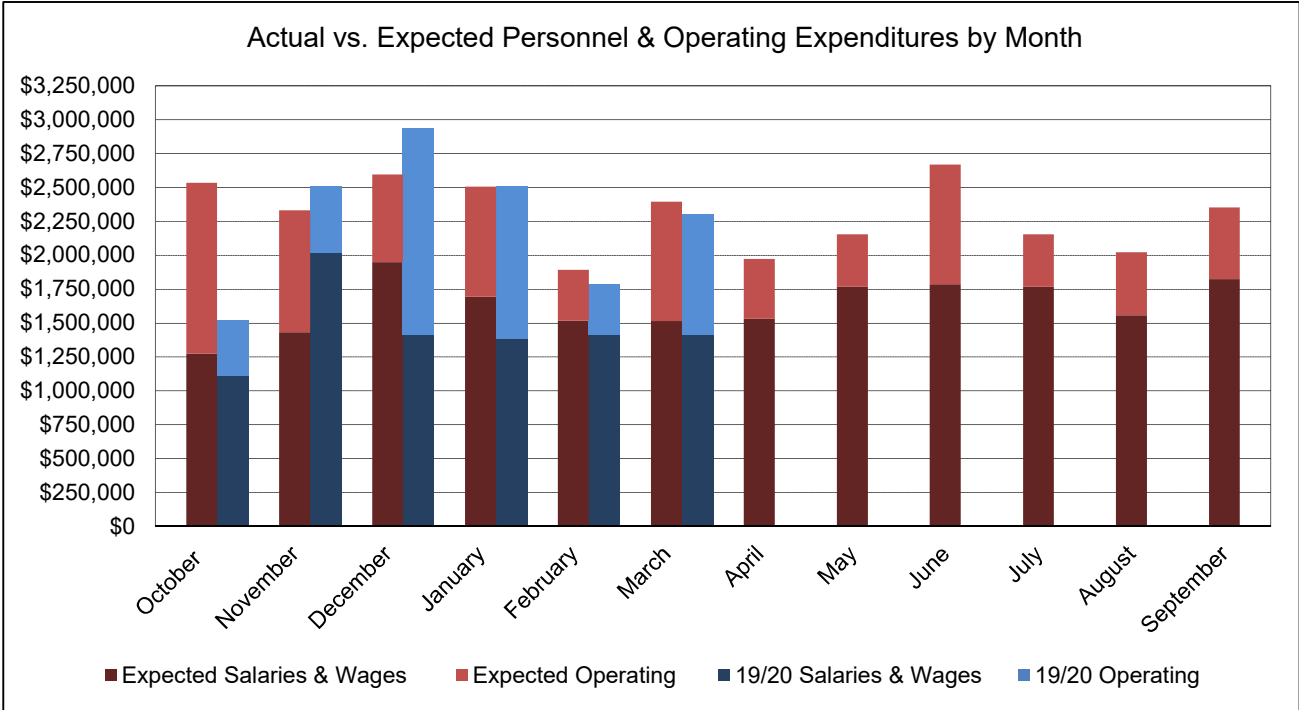
Executive Offices

Budget Status as of March 31, 2020

Current Approved Budget	\$	29,098,869
Expenses:		
Year to Date (Prior Months)	\$	11,263,953 38.7%
Current Month		<u>2,313,916</u> 8.1%
 Total Expenses to Date (Target=50.0%)		 13,577,869 46.7%
 Unexpended Balance		 <u>\$ 15,521,000</u> 53.3%



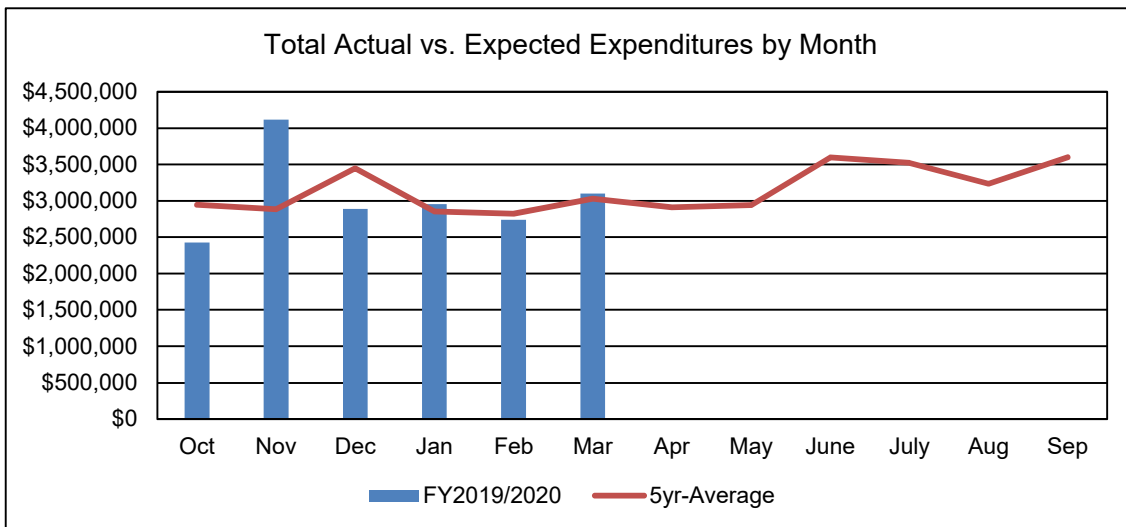
Executive Offices



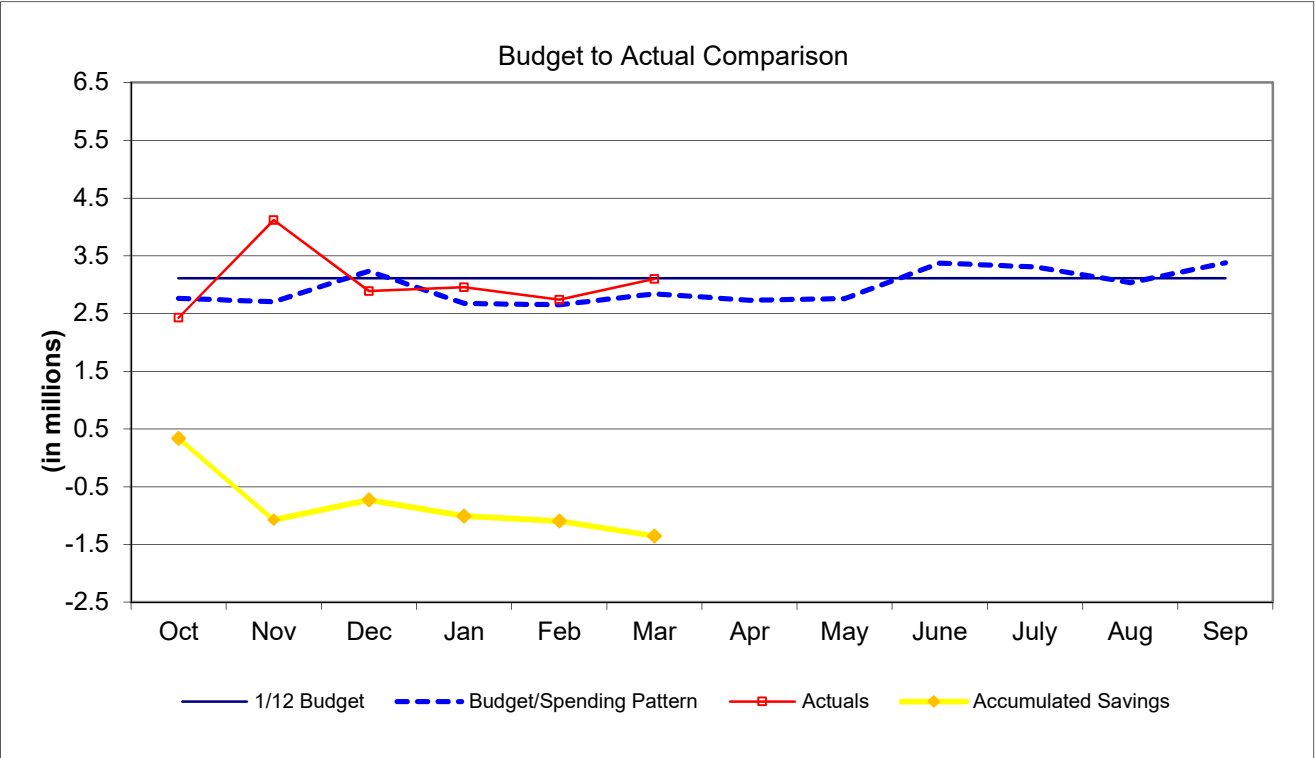
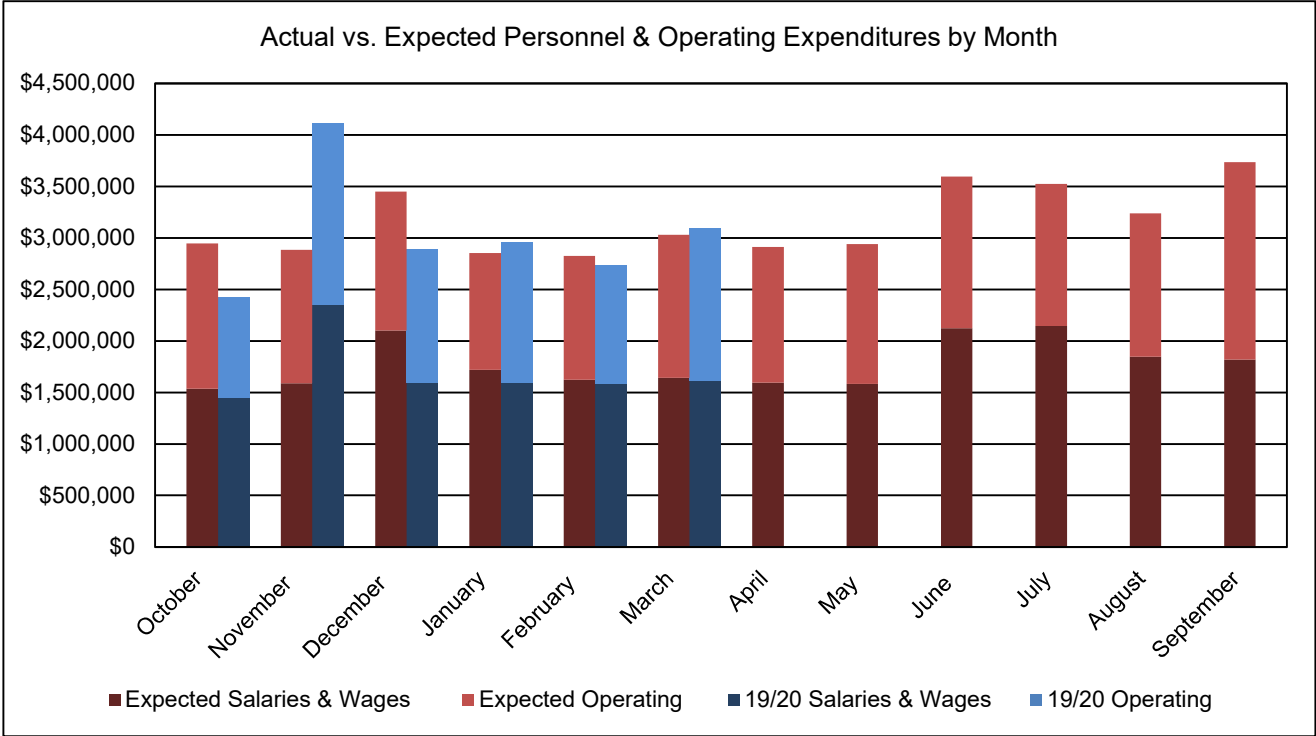
Families, Parks and Recreation Department

Budget Status as of March 31, 2020

Current Approved Budget	\$	37,342,739
Expenses:		
Year to Date (Prior Months)	\$	15,123,170 40.5%
Current Month		<u>3,098,898</u> 8.3%
Total Expenses to Date (Target = 50.0%)		18,222,068 48.8%
Unexpended Balance		<u>\$ 19,120,671</u> 51.2%



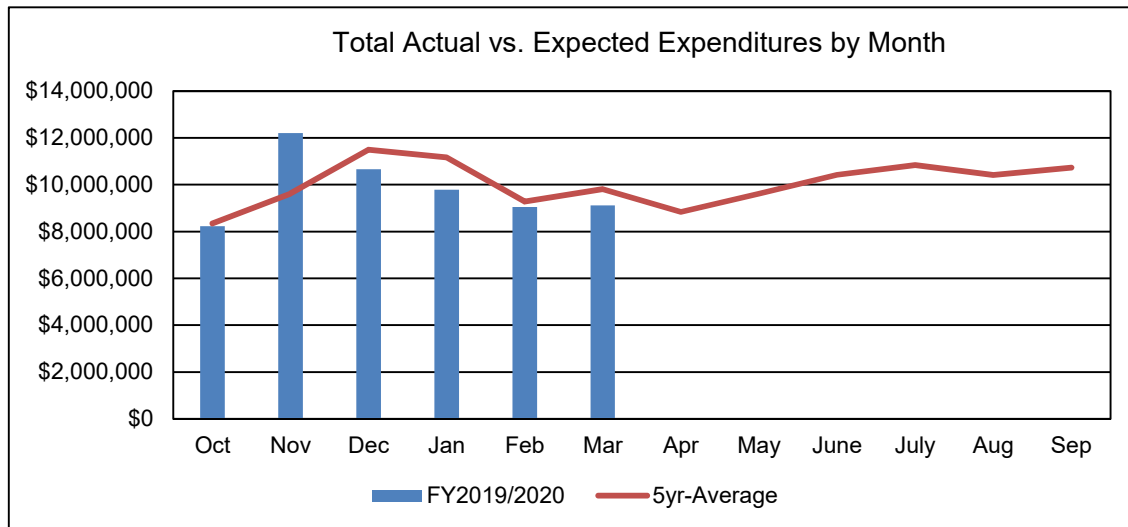
Families, Parks and Recreation Department



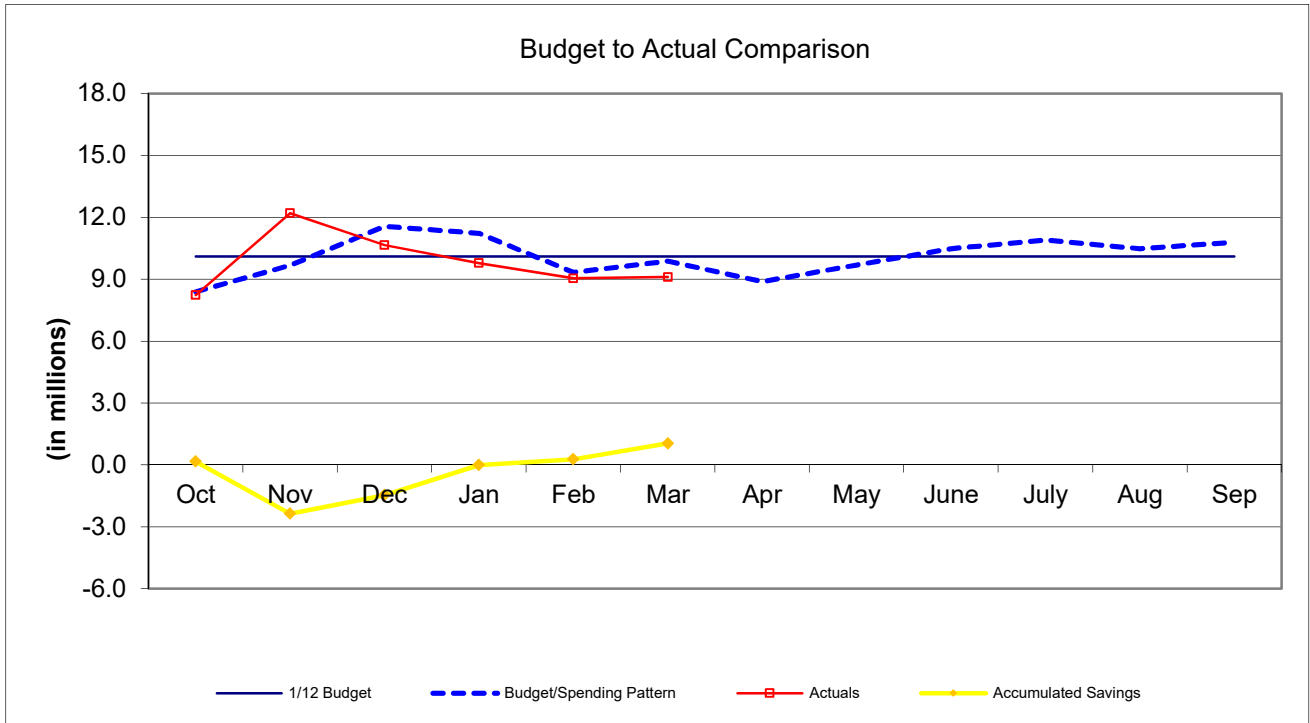
Fire Department

Budget Status as of March 31, 2020

Current Approved Budget		\$ 121,280,206
Expenses:		
Year to Date (Prior Months)	\$ 49,910,685	41.2%
Current Month	<u>9,107,618</u>	7.5%
Total Expenses to Date (Target = 50.0%)	59,018,303	48.7%
Unexpended Balance	<u>\$ 62,261,903</u>	51.3%



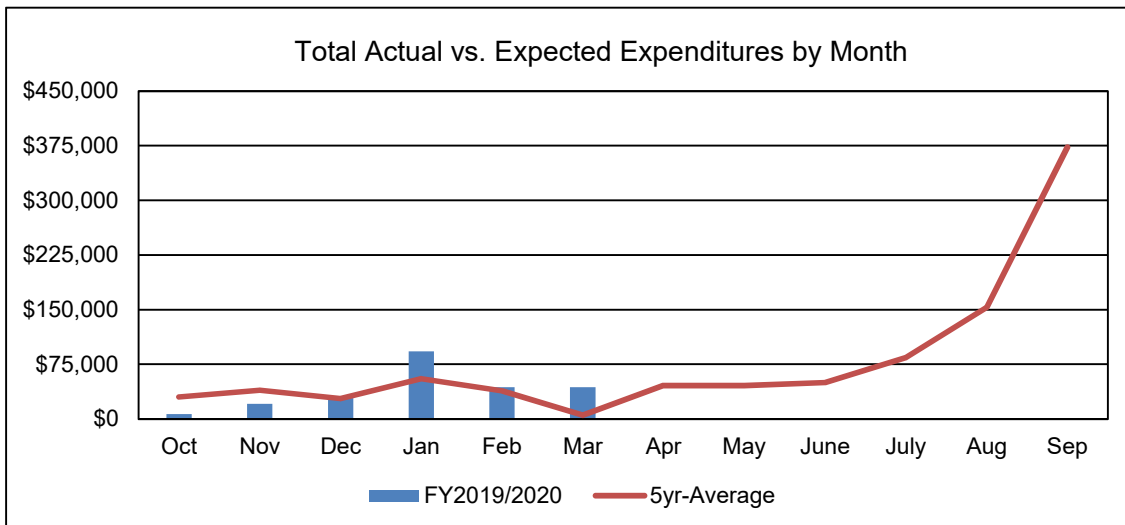
Fire Department



Housing & Community Development

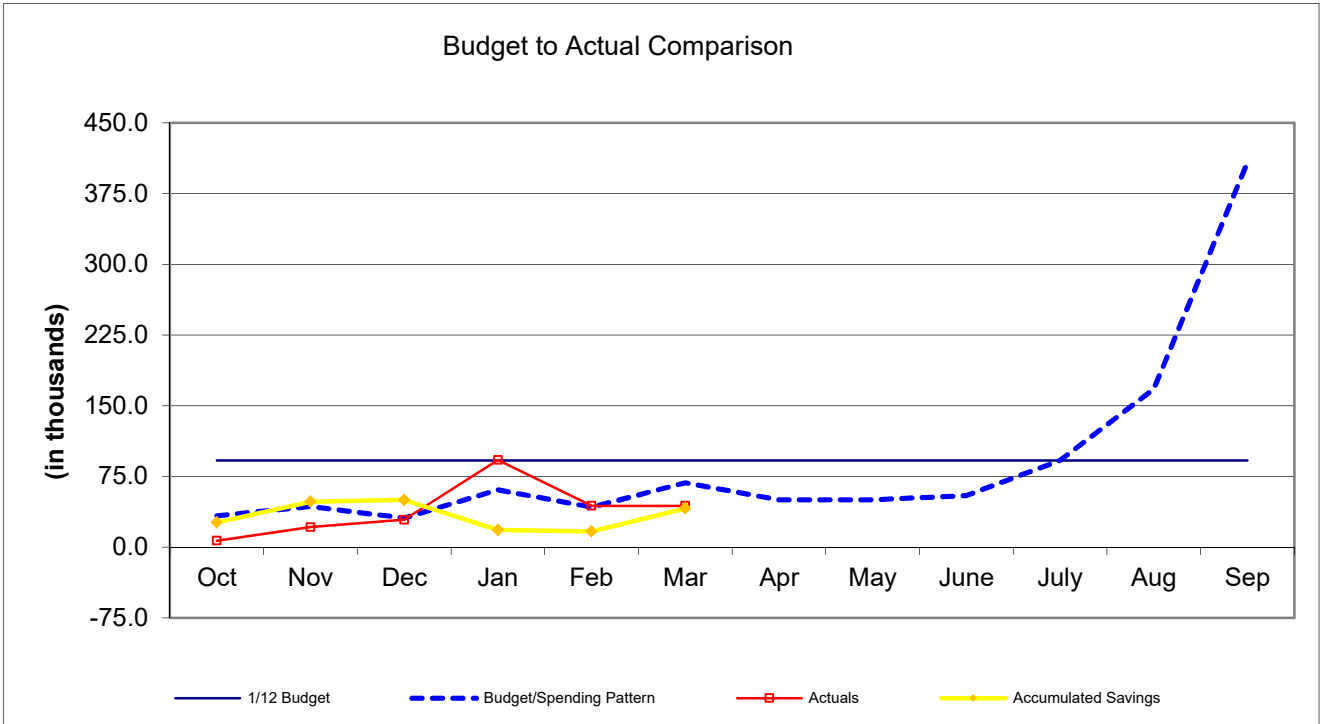
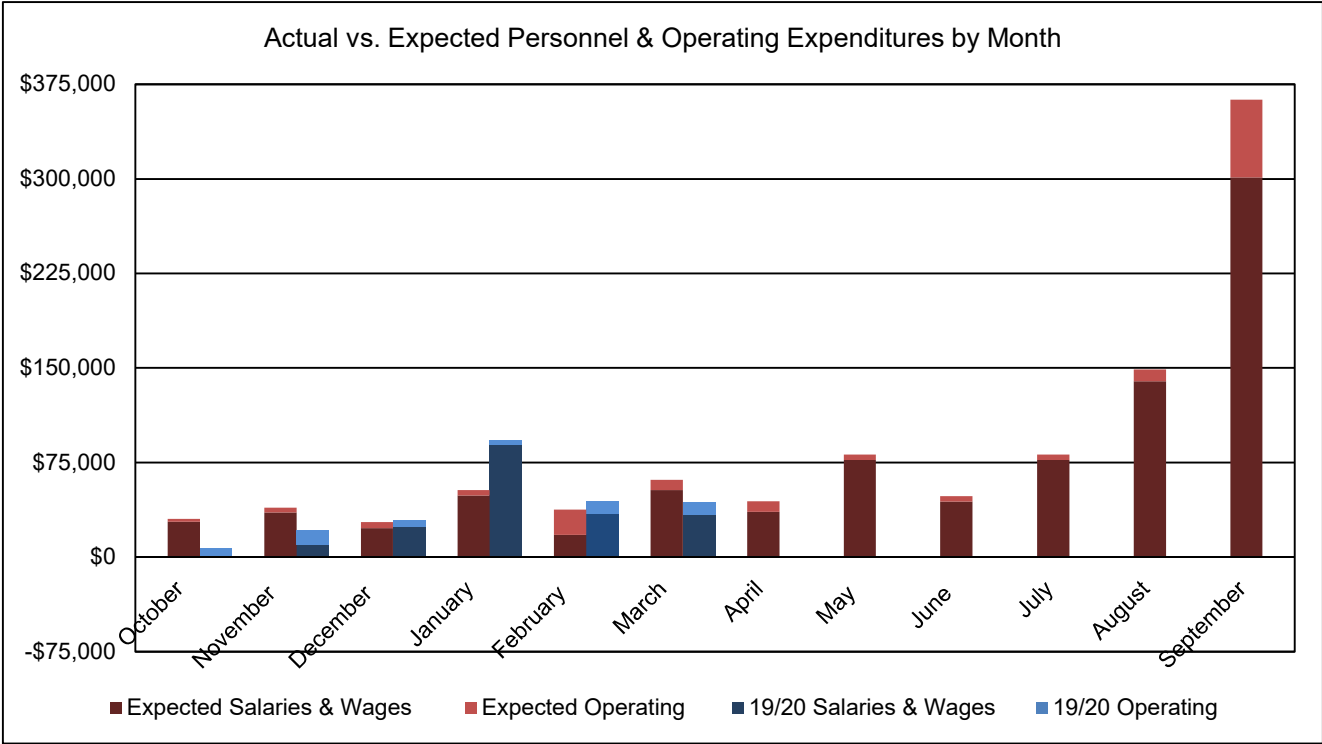
Budget Status as of March 31, 2020

Current Approved Budget		\$	1,102,371
Expenses:			
Year to Date (Prior Months)	\$	193,856	17.6%
Current Month		43,866	4.0%
Total Expenses to Date (Target = 50.0%)		237,722	21.6%
Unexpended Balance		\$ 864,649	78.4%



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.

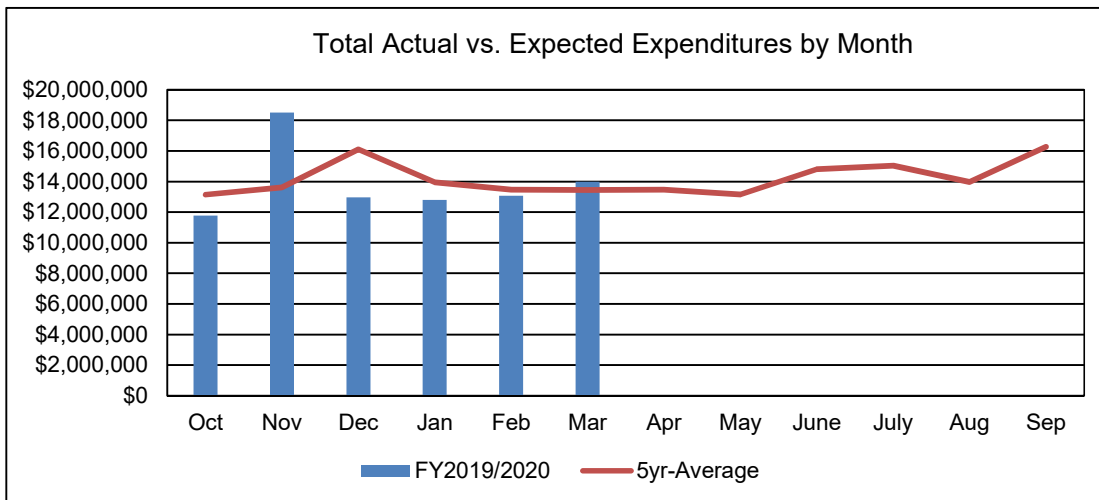
Housing & Community Development



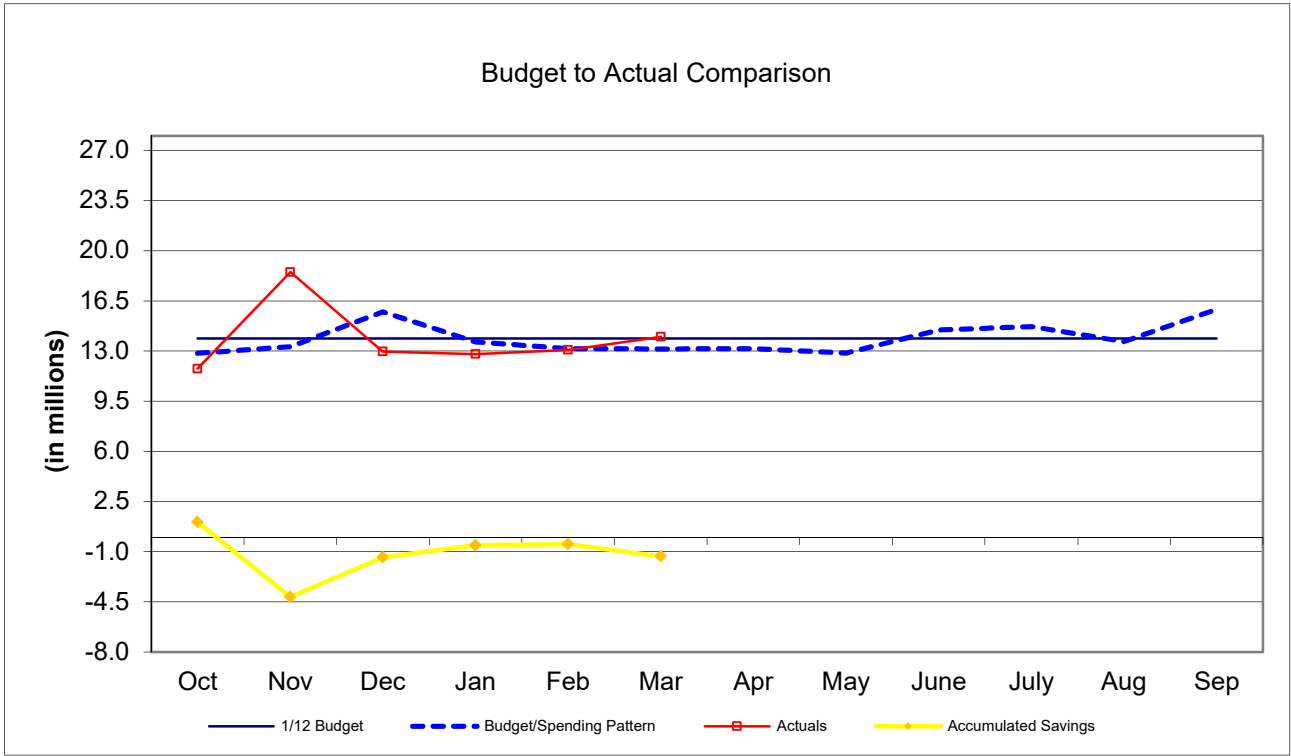
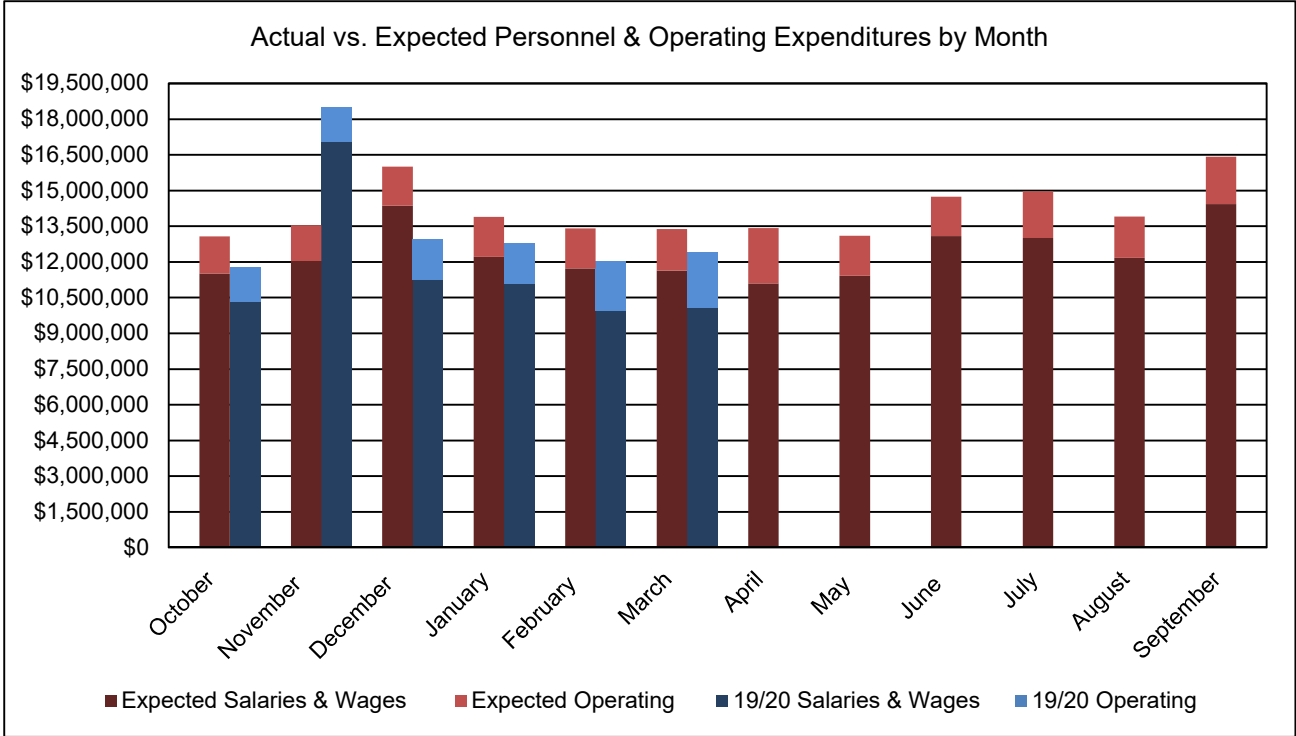
Police Department

Budget Status as of March 31, 2020

Current Approved Budget	\$	166,511,581
Expenses:		
Year to Date (Prior Months)	\$	69,124,145 41.5%
Current Month		<u>13,995,854</u> 8.4%
Total Expenses to Date (Target = 50.0%)		83,119,999 49.9%
Unexpended Balance	\$	<u>83,391,582</u> 50.1%



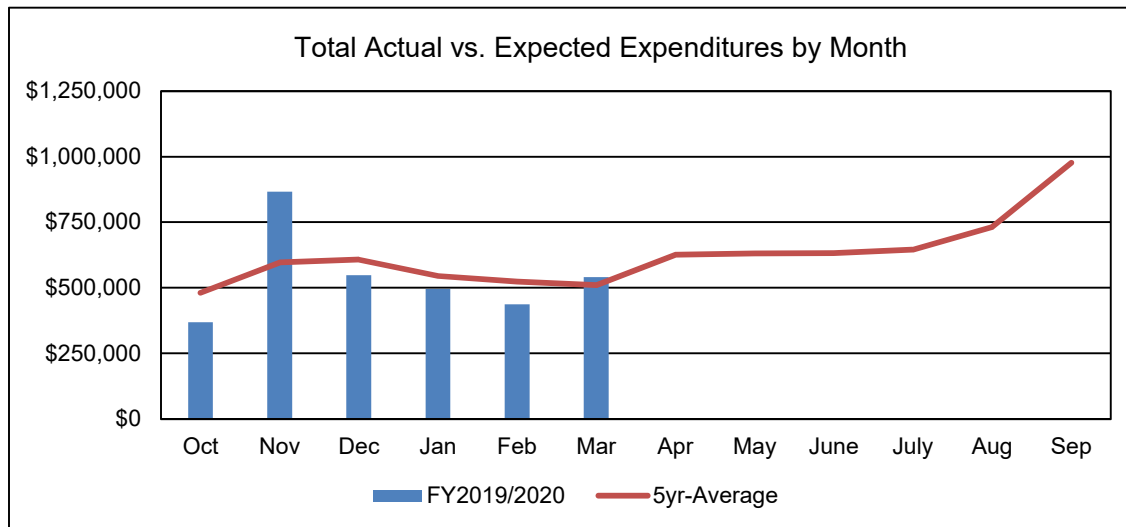
Police Department



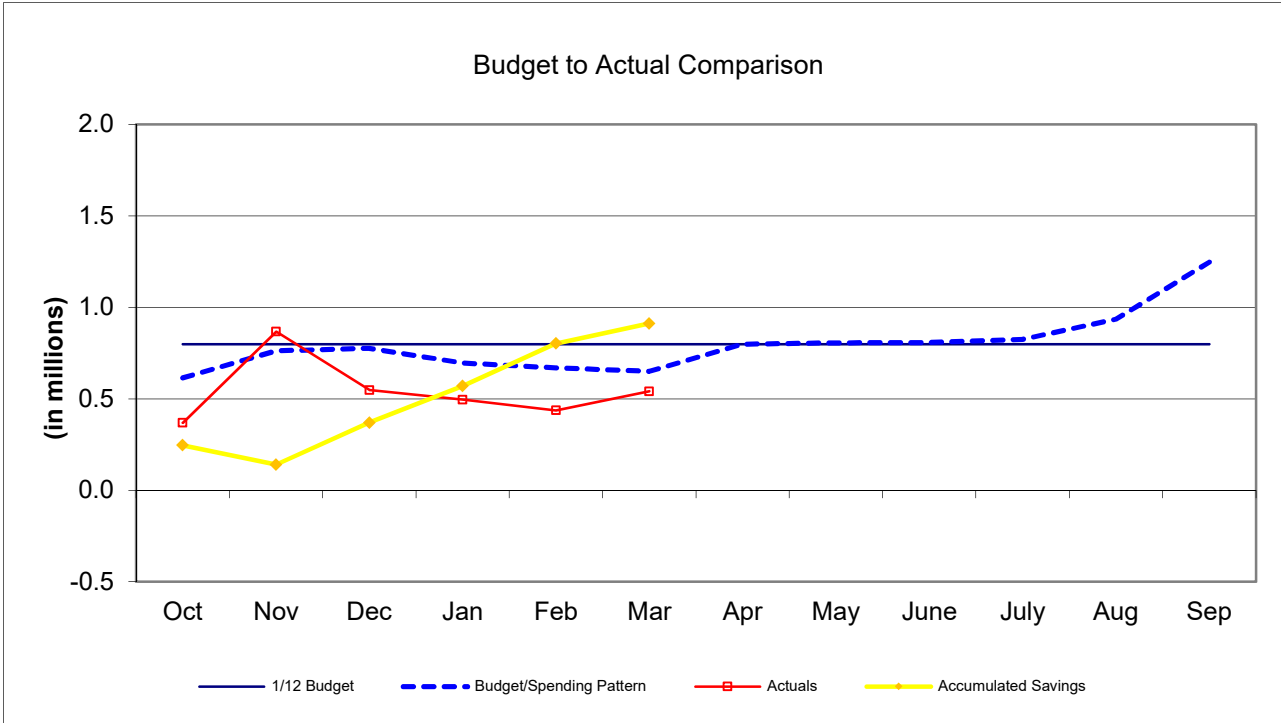
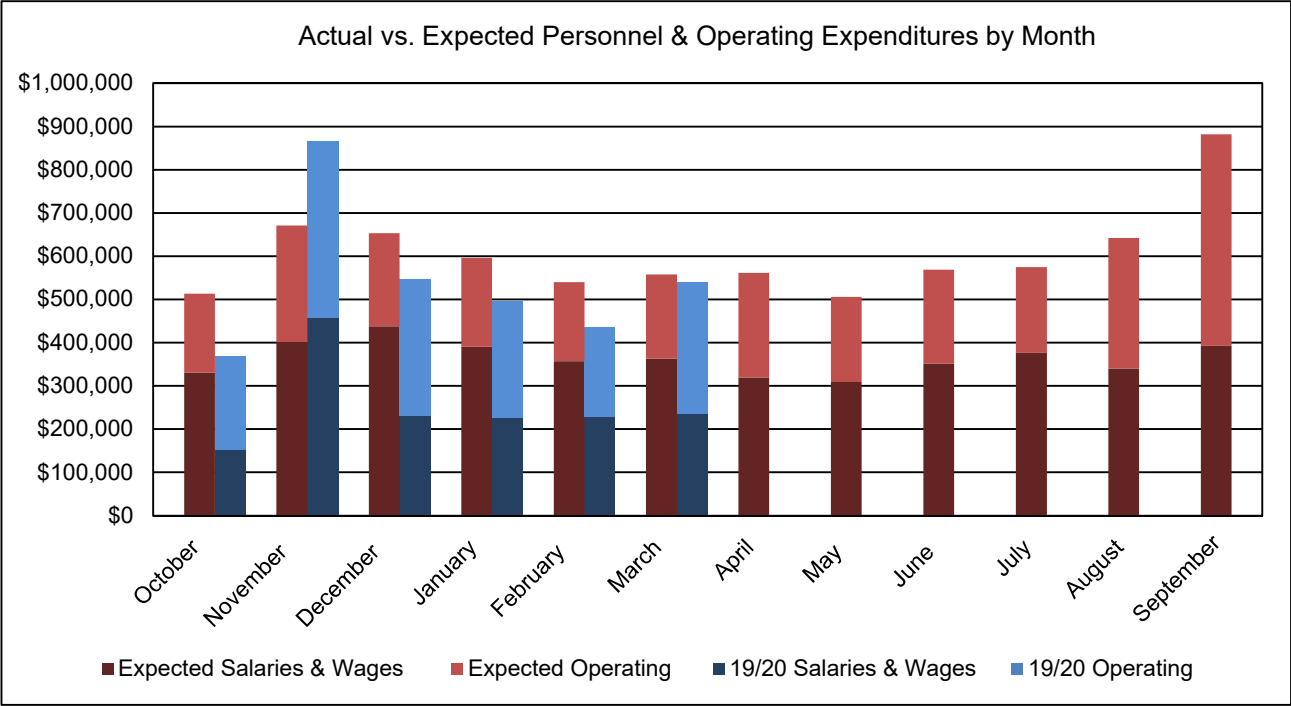
Public Works Department

Budget Status as of March 31, 2020

Current Approved Budget			\$	9,587,321	
Expenses:					
Year to Date (Prior Months)	\$	2,715,740		28.3%	
Current Month		<u>540,793</u>		5.6%	
Total Expenses to Date (Target = 50.0%)				3,256,533	34.0%
Unexpended Balance			\$	<u>6,330,788</u>	66.0%



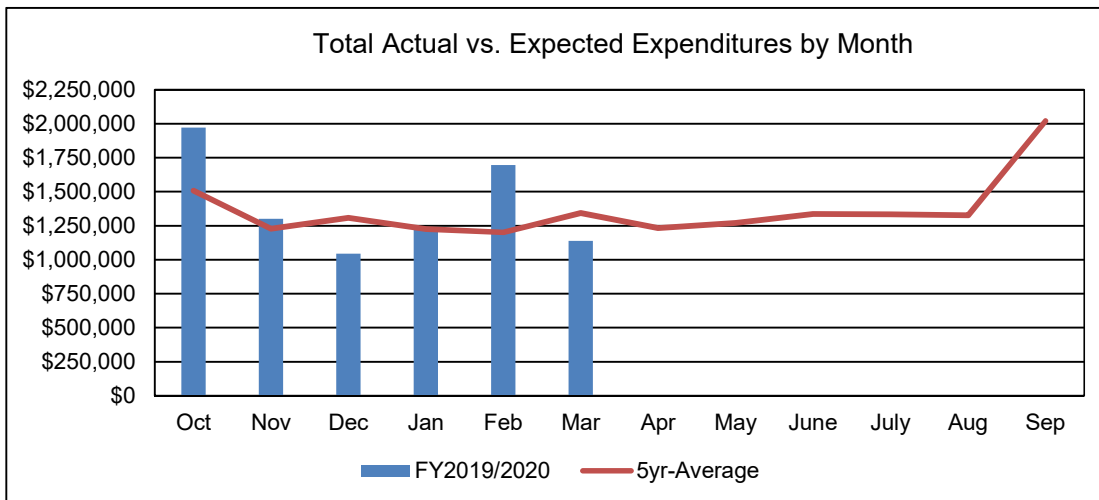
Public Works Department



Transportation Department

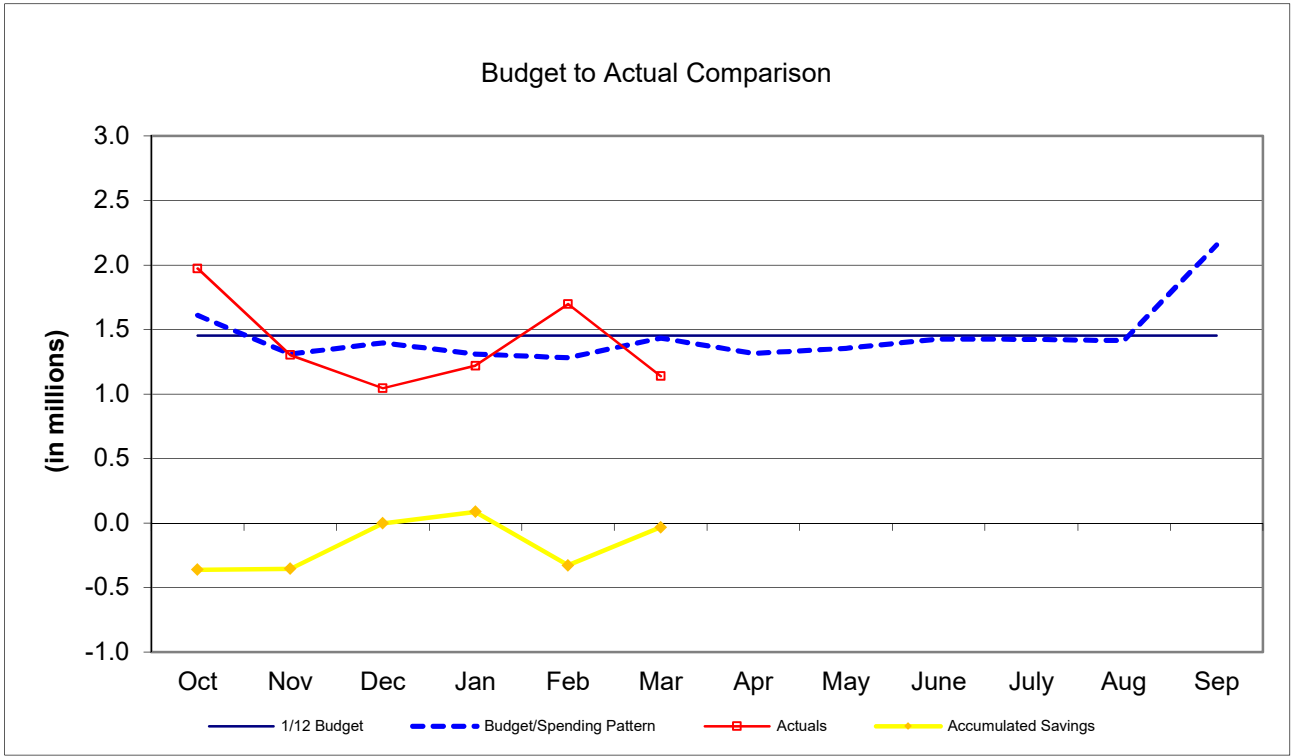
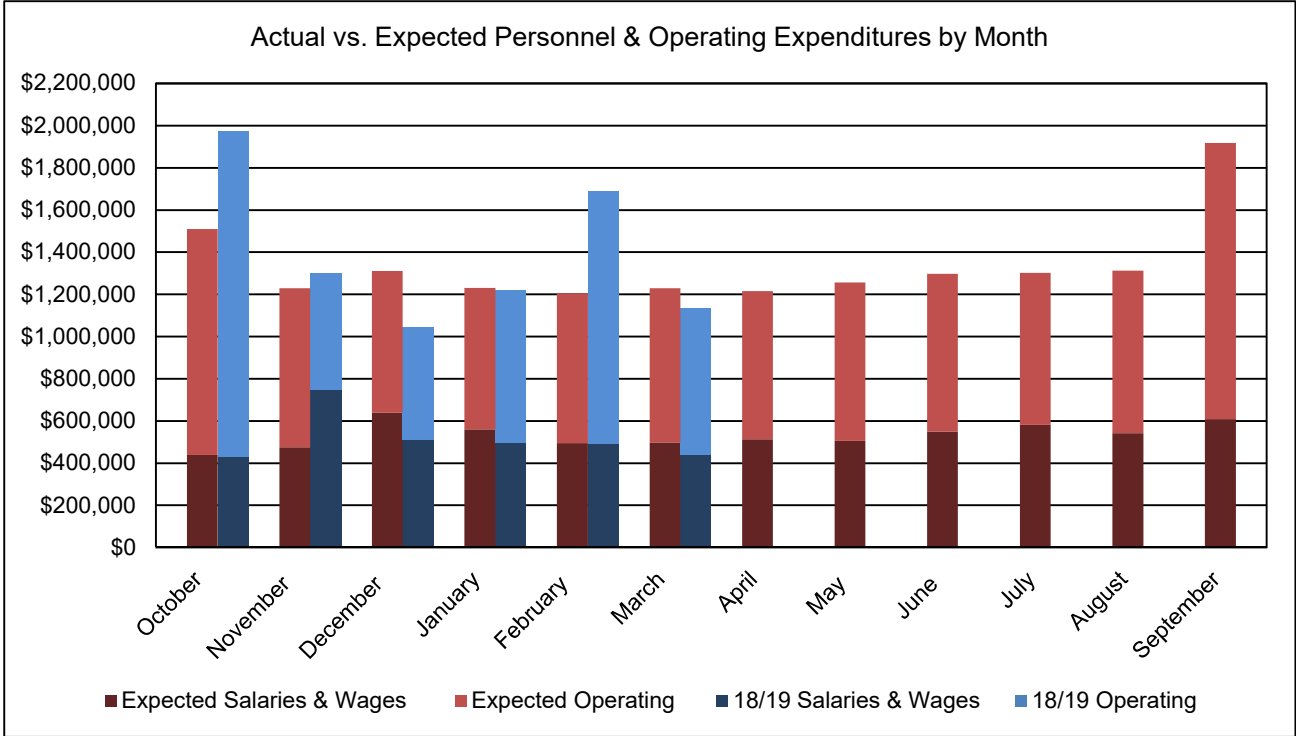
Budget Status as of March 31, 2020

Current Approved Budget	\$	17,380,358
Expenses:		
Year to Date (Prior Months)	\$	7,234,325 41.6%
Current Month		1,138,818 6.6%
Total Expenses to Date (Target = 50.0%)		8,373,142 48.2%
Unexpended Balance		\$ 9,007,216 51.8%



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

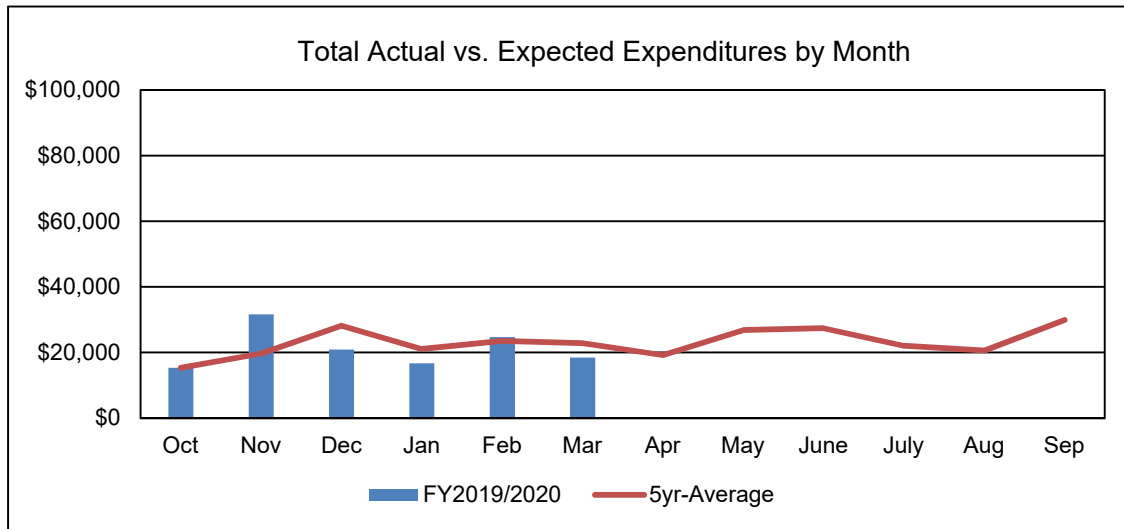
Transportation Department



Commissioner - District 1

Budget Status as of March 31, 2020

Current Approved Budget		\$	353,810	
Expenses:				
Year to Date (Prior Months)	\$	109,305	30.9%	
Current Month		<u>18,433</u>	5.2%	
Total Expenses to Date (Target = 50.00%)			127,738	36.1%
Unexpended Balance			<u>\$ 226,072</u>	63.9%



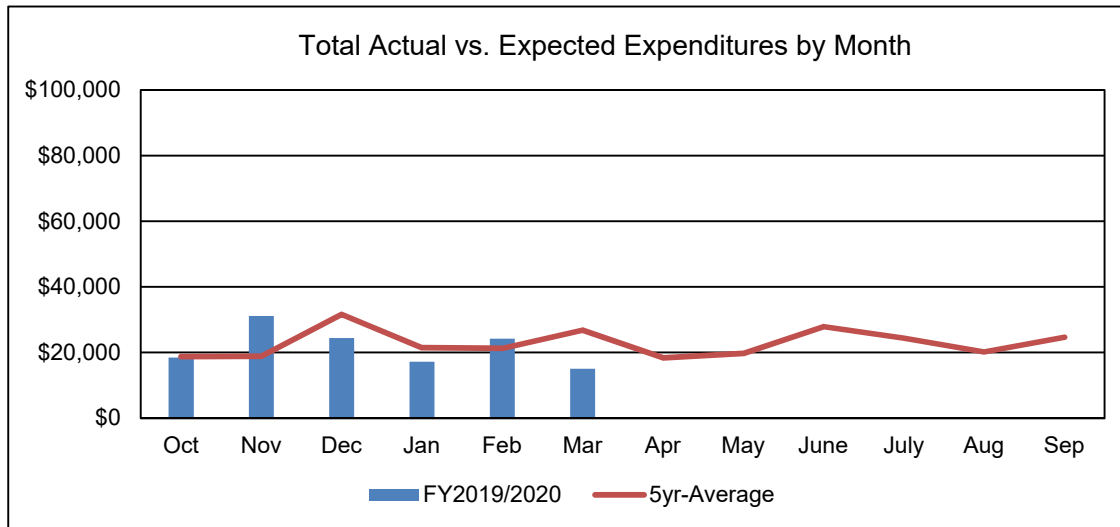
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 15,970	\$ 134,030	10.6%

Commissioner - District 2

Budget Status as of March 31, 2020

Current Approved Budget	\$	338,773
Expenses:		
Year to Date (Prior Months)	\$	115,340 34.0%
Current Month	<u>15,032</u>	4.4%
 Total Expenses to Date (Target = 50.00%)		 130,373 38.5%
Unexpended Balance	<u>\$</u>	<u>208,400</u> 61.5%



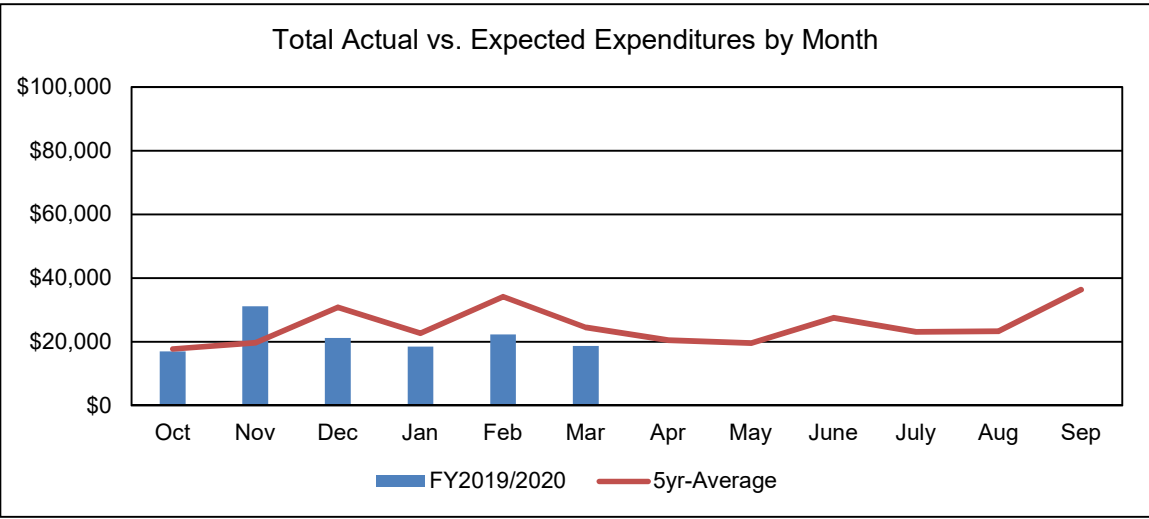
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 38,725	\$ 111,275	25.8%

Commissioner - District 3

Budget Status as of March 31, 2020

Current Approved Budget			\$	371,420	
Expenses:					
Year to Date (Prior Months)	\$	110,211		29.7%	
Current Month		<u>18,660</u>		5.0%	
Total Expenses to Date (Target = 50.00%)				128,871	34.7%
Unexpended Balance			\$	<u>242,549</u>	65.3%



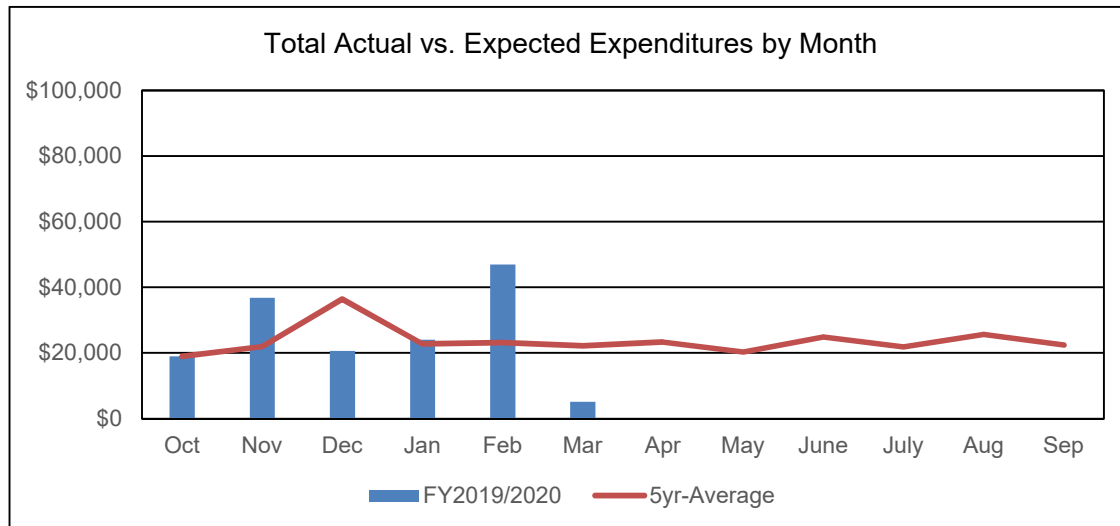
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 21,957	\$ 128,043	14.6%

Commissioner - District 4

Budget Status as of March 31, 2020

Current Approved Budget		\$	340,857	
Expenses:				
Year to Date (Prior Months)	\$	147,495	43.3%	
Current Month		<u>5,104</u>	1.5%	
Total Expenses to Date (Target = 50.00%)		152,599	44.8%	
Unexpended Balance		<u>\$ 188,258</u>	55.2%	



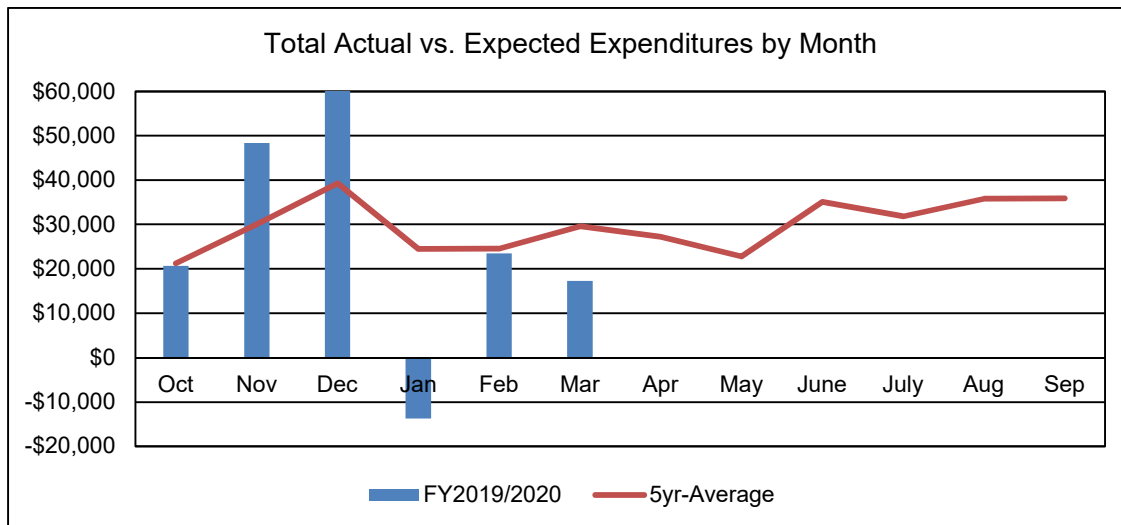
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 68,158	\$ 81,842	45.4%

Commissioner - District 5

Budget Status as of March 31, 2020

Current Approved Budget		\$	336,376	
Expenses:				
Year to Date (Prior Months)	\$	153,371	45.6%	
Current Month		<u>17,270</u>	5.1%	
Total Expenses to Date (Target = 50.00%)			170,640	50.7%
Unexpended Balance			<u>\$ 165,736</u>	49.3%



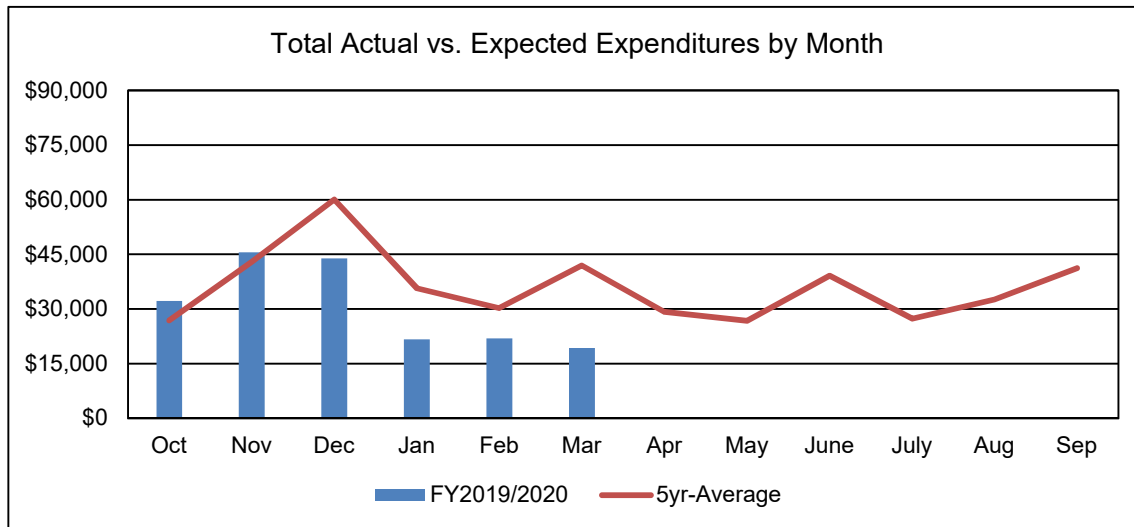
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 79,614	\$ 70,386	53.1%

Commissioner - District 6

Budget Status as of March 31, 2020

Current Approved Budget		\$	353,188	
Expenses:				
Year to Date (Prior Months)	\$	165,305	46.8%	
Current Month		<u>19,333</u>	5.6%	
Total Expenses to Date (Target = 50.00%)		184,638	52.3%	
Unexpended Balance		<u>\$ 168,550</u>	47.7%	



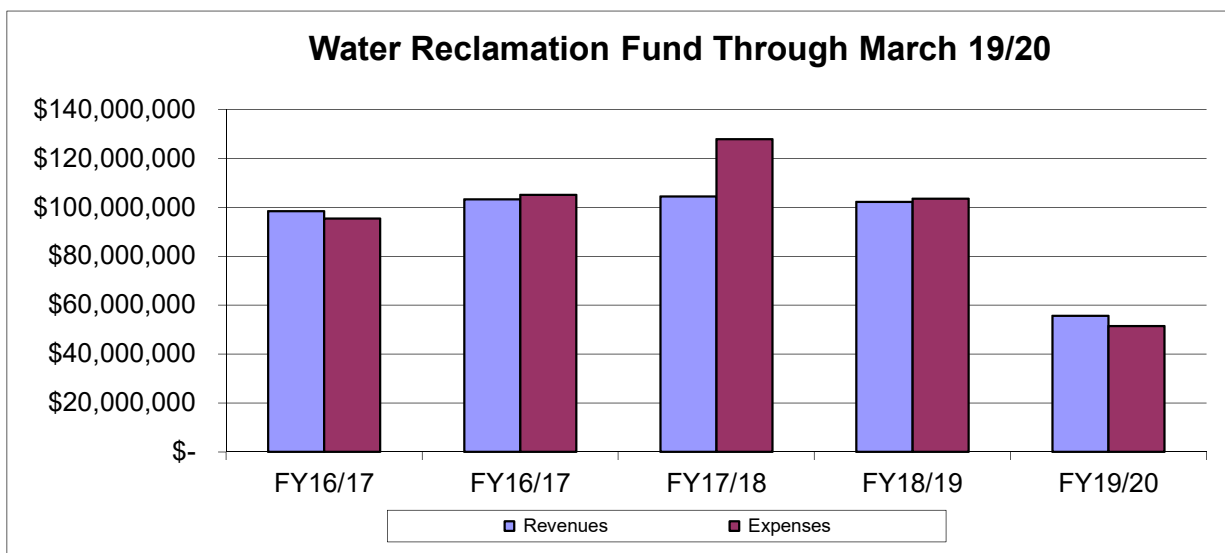
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 94,386	\$ 55,614	62.9%

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

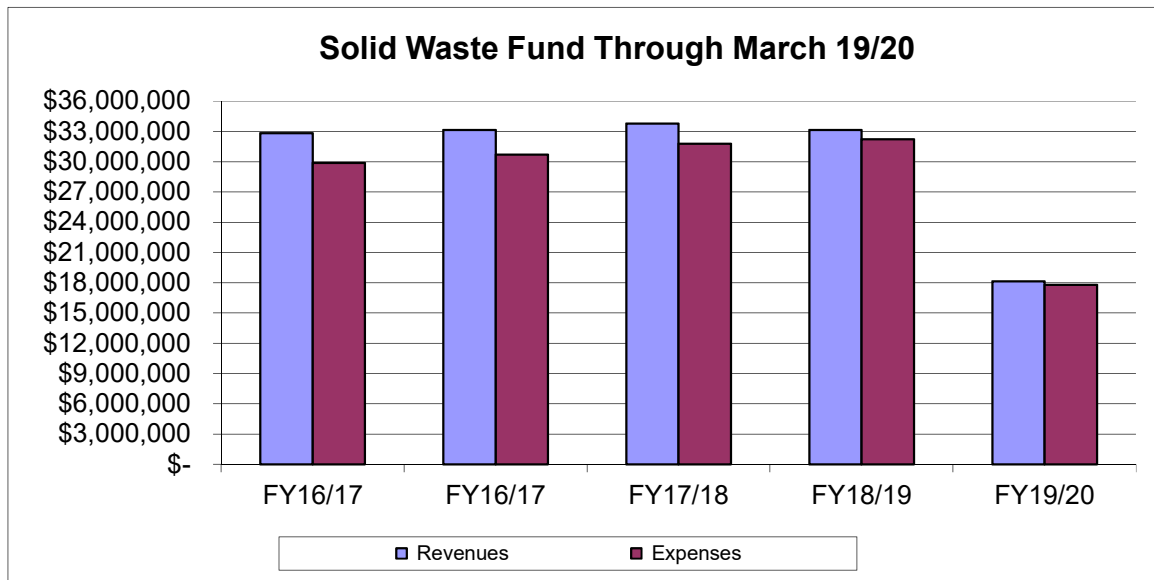
as of March 31, 2020

Description	FY19/20			FY18/19	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 110,858,332	\$ 54,415,582	49.1%	\$ 52,585,432	48.3%
Intergovernmental	1,063,568	708,055	66.6%	210,358	n/a
Other Revenues	184,021	576,804	313.4%	699,275	82.9%
Transfers In	-	-	n/a	-	n/a
Total Revenues	\$ 112,105,921	\$ 55,700,441	49.7%	\$ 53,495,065	48.3%
Expenses					
Salaries and Benefits	\$ 25,651,037	\$ 11,054,944	43.1%	\$ 10,105,293	42.7%
Supplies	6,510,000	3,068,101	47.1%	3,142,573	58.1%
Contractual Services	14,973,201	6,116,705	40.9%	6,128,099	41.8%
Other Operating Expenses	213,906	174,083	81.4%	267,872	95.1%
Travel	108,200	10,675	9.9%	7,862	8.3%
Utilities	6,770,300	3,068,576	45.3%	3,162,136	47.8%
Fleet and Facility Charges	5,387,543	2,150,861	39.9%	1,987,988	58.2%
Debt Service	-	1,400	n/a	550	0.0%
Enterprise Dividend	8,193,435	4,096,718	50.0%	3,978,882	50.0%
Cost Allocation Plan Fee	3,283,530	1,641,765	50.0%	1,725,460	50.0%
Capital Outlay	286,624	411,842	143.7%	155,370	10.4%
Contingency	416,119	-	0.0%	-	n/a
Transfer Out	10,046,994	4,637,458	46.2%	5,008,438	51.1%
Subtotal Operating	81,840,889	36,433,129	44.5%	35,670,524	45.5%
Transfer Out - Capital	30,265,032	15,132,516	50.0%	16,245,195	50.0%
Total Expenses	\$ 112,105,921	\$ 51,565,645	46.0%	\$ 51,915,718	46.9%
Fund Balance Addition / (Use)	-	\$ 4,134,796		\$ 1,579,346	



Budget to Actual Comparison - Solid Waste Fund (4150_F)
as of March 31, 2020

Description	FY19/20			FY18/19	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 36,466,481	17,578,543	48.2%	\$ 17,072,230	50.1%
Intergovernmental	-	-	n/a	-	0.0%
Franchise Fees	80,000	-	0.0%	80,000	100.0%
Other Revenues	184,445	581,331	315.2%	453,005	269.9%
Project Encumbrance	3,178,926	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 39,909,852	\$ 18,159,873	45.5%	\$ 17,605,235	47.1%
Expenses					
Salaries and Benefits	\$ 9,834,437	\$ 4,827,331	49.1%	\$ 4,402,590	49.1%
Supplies	1,411,410	1,000,134	70.9%	575,268	45.2%
Contractual Services	6,058,832	1,029,833	17.0%	549,526	30.9%
Community Sponsored Activities	-	-	n/a	1,000	n/a
Other Operating Expenses	140,042	65,963	47.1%	86,420	39.7%
Travel	44,000	3,771	8.6%	1,830	3.8%
Utilities	8,058,000	3,495,333	43.4%	2,991,080	55.9%
Fleet and Facility Charges	10,413,122	5,165,042	49.6%	4,334,717	51.4%
Enterprise Dividend	2,661,724	1,330,862	50.0%	1,290,456	50.0%
Cost Allocation Plan Fee	1,439,893	719,946	50.0%	755,730	50.0%
Capital Outlay	740,687	-	0.0%	40,060	3.8%
Contingency	3,318,932	-	0.0%	-	0.0%
Transfer Out	270,577	164,945	61.0%	301,000	21.3%
Total Expenses	\$ 44,391,656	\$ 17,803,161	40.1%	\$ 15,329,677	41.0%
Fund Balance Addition / (Use)	\$ (4,481,804)	\$ 356,712		\$ 2,275,559	



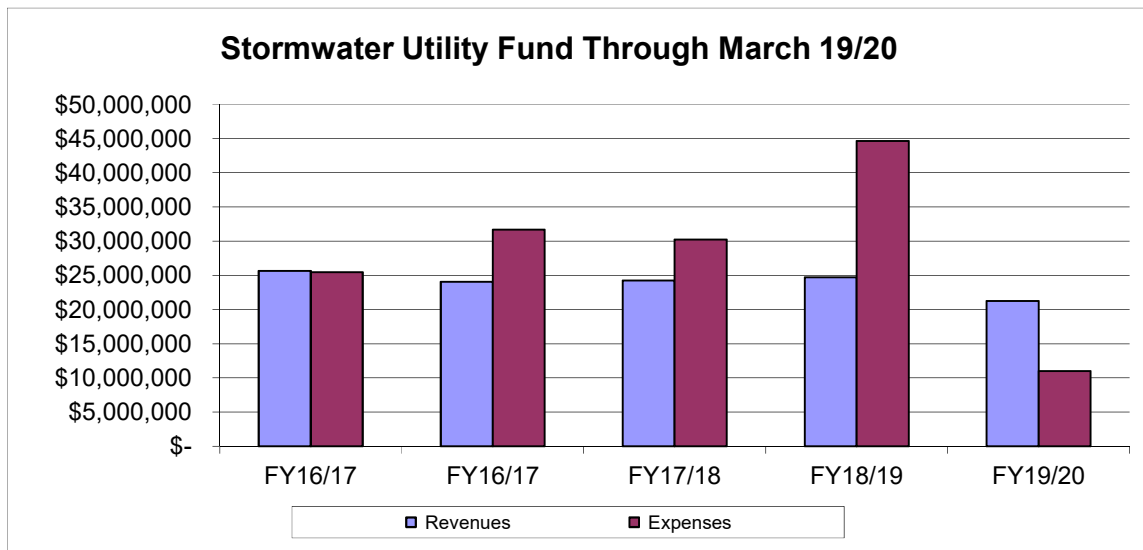
City of Orlando

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

as of March 31, 2019

Description	FY19/20			FY18/19	
	Revised Budget	YTD Actual s/b =	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,810,423	\$ 21,205,966	89.1%	\$ 21,322,391	89.8%
Intergovernmental	-	-	0.0%	-	0.0%
Other Revenues	223,810	46,061	20.6%	511,099	186.4%
Project Encumbrance	(23,680)	-	0.0%	-	0.0%
Transfers In	-	-	n/a	218,375	50.0%
Total Revenues	\$ 24,010,553	\$ 21,252,027	88.5%	\$ 22,051,865	47.5%
Expenses					
Salaries and Benefits	\$ 8,726,116	\$ 4,630,861	53.1%	\$ 3,040,814	49.2%
Supplies	602,239	233,204	38.7%	368,865	57.5%
Contractual Services	3,380,820	857,732	25.4%	1,132,800	42.7%
Other Operating Expenses	420,575	147,646	35.1%	144,202	46.3%
Travel	39,500	8,676	22.0%	9,671	31.1%
Utilities	263,121	159,447	60.6%	168,240	77.1%
Fleet and Facility Charges	2,117,048	1,012,256	47.8%	995,521	55.7%
Debt Service	1,905,869	772,147	40.5%	-	0.0%
Enterprise Dividend	1,872,201	936,101	50.0%	920,337	50.0%
Cost Allocation Plan Fee	1,069,159	534,579	50.0%	573,509	50.0%
Capital Outlay	377,079	100,831	26.7%	158,414	35.6%
Contingency	16,343	-	0.0%	-	0.0%
Transfer Out	1,540,483	770,241	50.0%	2,827,559	49.1%
Subtotal Operating	22,330,553	10,163,722	45.5%	10,339,930	46.8%
Transfer Out - Capital*	1,680,000	840,000	50.0%	24,479,220	100.0%
Total Expenses	\$ 24,010,553	\$ 11,003,722	45.83%	\$ 34,819,150	74.79%
Fund Balance Addition / (Use)	\$ -	\$ 10,248,305		\$ (12,767,285)	

In FY19 a Stormwater Capital Fund was created. Beginning in FY20, quarterly transfers are being made from the operating fund to the capital fund.

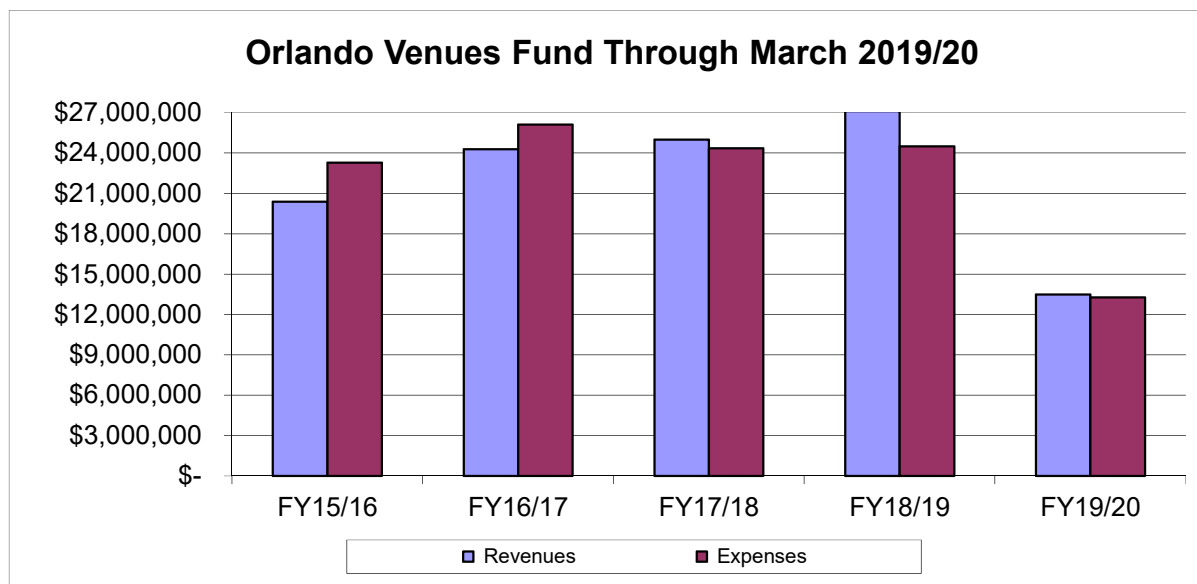


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of March 31, 2020

Description	FY19/20			FY18/19	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 17,529,608	\$ 11,240,002	64.1%	\$ 11,305,425	68.6%
Other Revenues	808,982	835,830	103.3%	702,189	83.6%
Transfers In	2,493,072	1,246,536	50.0%	1,571,511	50.0%
Total Revenues	\$ 20,831,662	\$ 13,322,368	64.0%	\$ 13,579,125	66.4%
Expenses					
Salaries and Benefits	\$ 6,810,404	\$ 3,826,619	56.2%	\$ 3,774,190	54.5%
Supplies	412,259	262,017	63.6%	282,678	64.0%
Contractual Services	5,166,615	3,682,506	71.3%	3,718,269	73.8%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,501,737	2,077,515	138.3%	1,868,889	146.9%
Travel	64,000	18,247	28.5%	17,132	24.7%
Utilities	4,047,971	2,013,229	49.7%	2,022,666	48.5%
Fleet and Facility Charges	89,687	32,034	35.7%	37,820	37.0%
Cost Allocation Plan Fee	1,036,560	518,280	50.0%	455,261	50.0%
Capital Outlay	-	19,790	0.0%	663	0.0%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	1,702,429	803,122	47.2%	757,664	45.4%
Total Expenses	\$ 20,831,662	\$ 13,277,735	63.7%	\$ 12,959,608	62.9%
Fund Balance Addition / (Use)	\$ -	\$ 44,633		\$ 619,517	

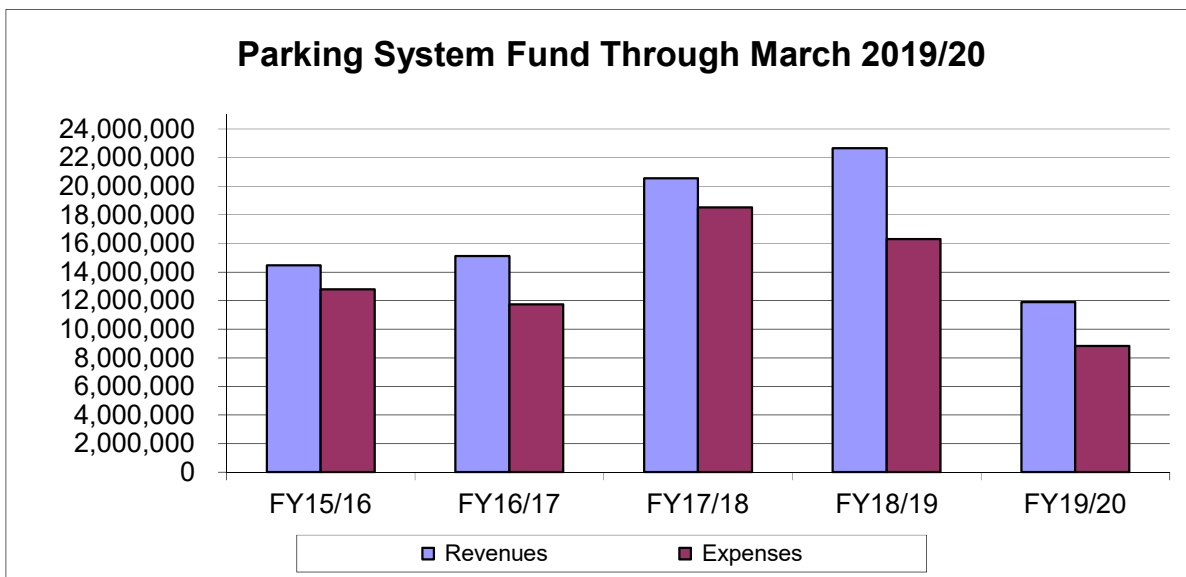
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



Budget to Actual Comparison - Parking System Fund (4132_F)
as of March 31, 2020

Description	FY19/20			FY18/19	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 18,292,325	\$ 9,514,478	52.0%	\$ 9,464,686	56.3%
Intergovernmental	50,000	50,000	100.0%	50,000	0.0%
Fines and Forfeitures	1,900,000	1,129,682	59.5%	1,144,944	71.6%
Other Revenues	88,164	885,803	1004.7%	686,595	65.0%
Transfers In	654,518	305,755	46.7%	5,500	50.0%
Total Revenues	\$ 20,985,007	\$ 11,885,718	56.6%	\$ 11,351,725	58.1%
Expenses					
Salaries and Benefits	\$ 6,701,289	\$ 3,113,976	46.5%	\$ 2,915,196	44.7%
Supplies	333,550	120,788	36.2%	94,237	32.4%
Contractual Services	2,782,880	924,666	33.2%	1,404,628	66.6%
Other Operating Expenses	358,168	198,539	55.4%	171,791	49.6%
Travel	20,000	8,293	41.5%	4,496	27.2%
Utilities	606,092	248,210	41.0%	240,496	54.2%
Fleet and Facility Charges	288,023	82,024	28.5%	79,469	45.1%
Debt Service (1)	4,327,285	2,060,713	47.6%	1,983,118	34.9%
Enterprise Dividend	1,591,557	795,779	50.0%	609,920	50.0%
Cost Allocation Plan Fee	1,034,469	517,235	50.0%	610,869	64.2%
Capital Outlay	75,000	786	0.0%	115	#DIV/0!
Contingency	1,432,444	-	0.0%	-	0.0%
Transfer Out	1,434,250	758,792	52.9%	435,625	50.0%
Total Expenses	\$ 20,985,007	\$ 8,829,801	42.08%	\$ 8,549,961	43.79%
Fund Balance Addition / (Use)	\$ -	\$ 3,055,918		\$ 2,801,764	

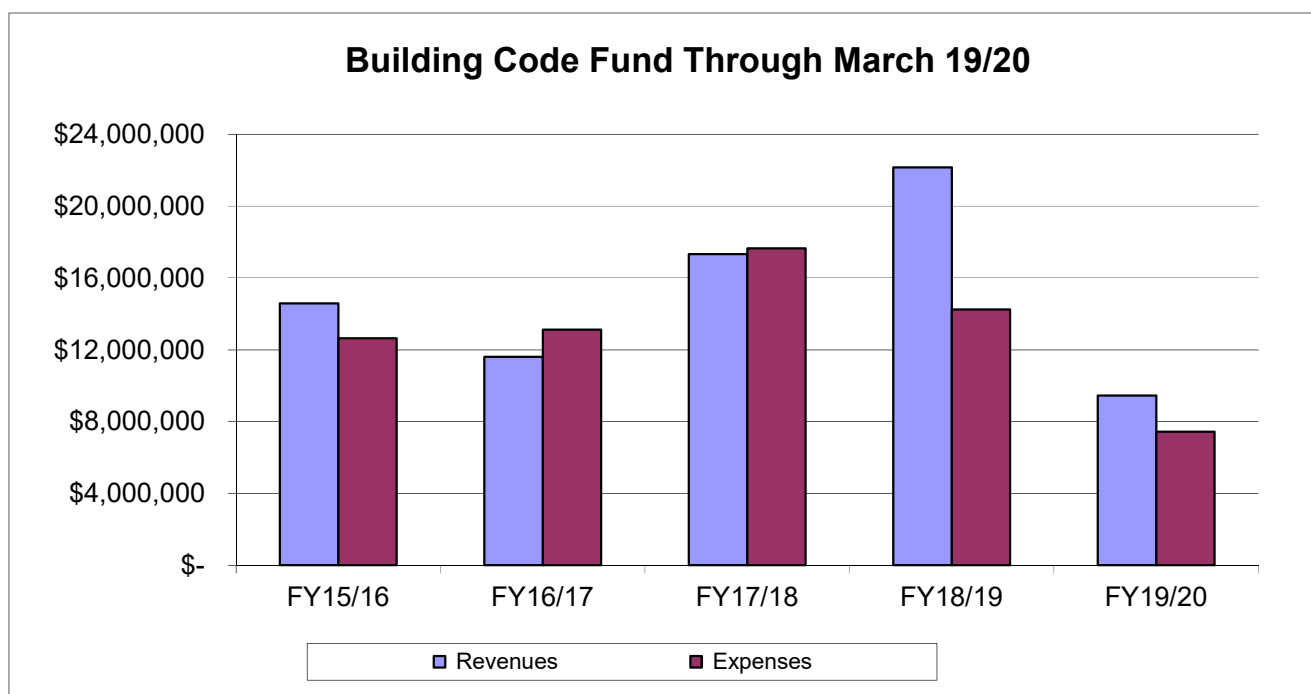
(1) Debt Service - Reflects a manual entry of \$2.9M principal payment for special revenue bonds.



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

as of March 31, 2020

Description	FY19/20			FY18/19	
	Revised Budget	YTD Actual s/b=	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 900,000	\$ 836,281	92.9%	\$ 498,454	0.0%
Licenses and Permits	14,200,000	8,100,897	57.0%	8,725,476	71.5%
Other Revenues	118,365	504,564	426.3%	354,630	279.7%
Project Encumbrance	2,834,456	-	0.0%	-	0.0%
Total Revenues	\$ 18,052,821	\$ 9,441,741	52.3%	\$ 9,578,560	57.1%
Expenses					
Salaries and Benefits	\$ 11,606,130	\$ 5,146,135	44.3%	\$ 4,784,436	44.2%
Supplies	254,972	322,750	126.6%	114,436	51.1%
Contractual Services	4,259,416	157,449	3.7%	267,847	7.7%
Other Operating Expenses	570,711	269,750	47.3%	266,476	59.7%
Travel	48,399	6,636	13.7%	15,559	29.7%
Utilities	39,112	20,678	52.9%	17,072	43.6%
Fleet and Facility Charges	345,946	172,400	49.8%	145,437	44.6%
Cost Allocation Plan Fee	2,664,471	1,332,236	50.0%	891,478	50.0%
Capital Outlay	610,742	5,487	0.9%	76,020	12.3%
Contingency	-	-	0.0%	-	N/A
Transfer Out	-	-	0.0%	263,554	60.6%
Total Expenses	\$ 20,399,899	\$ 7,703,271	37.8%	\$ 6,842,315	37.3%
Fund Balance Addition / (Use)	\$ (2,347,078)	\$ 1,738,470		\$ 2,736,245	



Budget to Actual Comparison - Non-General Fund Expenditures

as of March 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
			s/b= 50.0%		
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 2,332,148	1,128,720	\$ 1,203,428	48.4%	16.8%
Expenses					
Salaries/Benefits	-	0	-		
Operating	2,332,148	998,976	1,333,172		
Subtotal Expenses	2,332,148	998,976	1,333,172	42.8%	19.0%
Net (Fund Balance)	\$ -	129,744	\$ (129,744)		
Fund 0020 (Mennello Museum)					
Revenues	\$ 608,476	308,872	\$ 299,604	50.8%	24.8%
Expenses					
Salaries/Benefits	449,597	215,230	234,367		
Operating	158,879	78,546	80,333		
Subtotal Expenses	608,476	293,776	314,700	48.3%	24.6%
Net (Fund Balance)	\$ -	\$ 15,096	\$ (15,096)		
Fund 0023 (After School All Stars)					
Revenues	\$ 3,173,880	1,177,090	\$ 1,996,790	37.1%	18.3%
Expenses					
Salaries/Benefits	2,721,610	948,692	1,772,918		
Operating	452,270	228,059	224,211		
Subtotal Expenses	3,173,880	1,176,750	1,997,130	37.1%	20.3%
Net (Fund Balance)	\$ -	\$ 339	\$ (339)		
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 1,193,938	317,776	\$ 876,162	26.6%	-6.5%
Expenses					
Salaries/Benefits	93,235	41,946	51,289		
Operating	1,100,703	735,540	365,163		
Subtotal Expenses	1,193,938	777,485	416,453	65.1%	17.8%
Net (Fund Balance)	\$ -	\$ (459,710)	\$ 459,710		

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2020

<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					
Fund 1070 (Transportation Impact Fee - North)					
Revenues	6,996,903	1,842,683	\$ 5,154,220	26.3%	6.3%
Expenses					
Salaries / Benefits	-	17,401	(17,401)		
Other Operating	6,996,903	496,965	6,499,938		
Subtotal Expenses	<u>6,996,903</u>	<u>514,366</u>	<u>6,482,537</u>	7.4%	3.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 1,328,317</u>	<u>\$ (1,328,317)</u>		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 23,068,104	5,030,677	\$ 18,037,427	21.8%	3.3%
Expenses					
Salaries / Benefits	-	21,948	(21,948)		
Other Operating	23,068,104	2,763,893	20,304,211		
Subtotal Expenses	<u>23,068,104</u>	<u>2,785,841</u>	<u>20,282,263</u>	12.1%	1.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 2,244,836</u>	<u>\$ (2,244,836)</u>		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 16,724,026	1,632,714	\$ 15,091,312	9.8%	3.1%
Expenses					
Salaries/Benefits	-	26,562	(26,562)		
Operating	16,724,026	1,268,311	15,455,715		
Subtotal Expenses	<u>16,724,026</u>	<u>1,294,873</u>	<u>15,455,715</u>	7.7%	1.0%
Net (Fund Balance)	<u>\$ -</u>	<u>337,841</u>	<u>\$ (364,403)</u>		
Fund 1100 (Gas Tax)					
Revenues	\$ 17,913,744	5,261,101	\$ 12,652,643	29.4%	11.4%
Expenses					
Salaries/Benefits	1,101	-	1,101		
Operating	17,912,643	4,213,363	13,699,280		
Subtotal Expenses	<u>17,913,744</u>	<u>4,213,363</u>	<u>13,700,381</u>	23.5%	15.1%
Net (Fund Balance)	<u>\$ -</u>	<u>1,047,738</u>	<u>\$ (1,047,738)</u>		
Fund 1155 (Leu Gardens)					
Revenues	\$ 3,008,761	1,547,318	\$ 1,461,443	51.4%	27.6%
Expenses					
Salaries/Benefits	1,769,080	883,797	885,283		
Operating	1,239,681	836,750	402,931		
Subtotal Expenses	<u>3,008,761</u>	<u>1,720,547</u>	<u>1,288,214</u>	57.2%	26.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (173,229)</u>	<u>\$ 173,229</u>		

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget s/b= 50.0%	% of Budget Utilized	PY % of Budget Utilized
Special Revenue Funds, Cont'd					
Fund 1200 (Housing and Urban Development Grants)					
Revenues	\$ 13,285,059	2,532,688	\$ 10,752,372	19.1%	1.5%
Expenses					
Salaries/Benefits	620,635	535,029	85,606		
Operating	12,664,424	2,526,798	10,137,626		
Subtotal Expenses	13,285,059	3,061,826	10,223,233	23.0%	3.9%
Net (Fund Balance)	\$ -	\$ (529,139)	\$ 529,139		
Fund 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 61,574,890	23,200,919	\$ 38,373,971	37.7%	60.4%
Expenses					
Salaries/Benefits	2,985,257	1,355,886	1,629,371		
Operating	58,589,633	4,924,865	53,664,769		
Subtotal Expenses	61,574,890	6,280,750	55,294,140	10.2%	8.4%
Net (Fund Balance)	\$ -	\$ 16,920,169	\$ (16,920,169)		
Fund 1285 (GOAA Police)					
Revenues	\$ 17,076,752	6,430,959	\$ 10,645,793	37.7%	15.4%
Expenses					
Salaries/Benefits	13,613,276	6,035,346	7,577,930		
Operating	3,463,476	1,352,119	2,111,357		
Subtotal Expenses	17,076,752	7,387,465	9,689,287	43.3%	24.8%
Net (Fund Balance)	\$ -	\$ (956,506)	\$ 956,506		

Dependent District Funds

Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,351,887	3,481,380	\$ 2,870,507	54.8%	24.2%
Expenses					
Salaries/Benefits	403,227	190,477	212,750		
Operating	* 5,948,660	3,487,255	2,461,405		
Subtotal Expenses	6,351,887	3,677,732	2,674,155	57.9%	44.4%
Net (Fund Balance)	\$ -	\$ (196,352)	\$ 196,352		

* Tax increment payment.

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
Internal Service Funds					
Fund 5001 (Fleet Management)					
Revenues	\$ 19,548,376	10,481,688	\$ 9,066,688	53.6%	27.4%
Expenses					
Salaries/Benefits	4,163,170	1,858,550	2,304,620		
Operating	15,385,206	7,763,352	7,621,854		
Subtotal Expenses	<u>19,548,376</u>	<u>9,621,902</u>	<u>9,926,474</u>	49.2%	29.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 859,786</u>	<u>\$ (859,786)</u>		
Fund 5005 (Facilities Management)					
Revenues	\$ 14,370,439	8,062,748	\$ 6,307,691	56.1%	38.3%
Expenses					
Salaries/Benefits	3,903,258	1,939,373	1,963,885		
Operating	10,467,181	6,939,436	3,527,745		
Subtotal Expenses	<u>14,370,439</u>	<u>8,878,809</u>	<u>5,491,630</u>	61.8%	41.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (816,061)</u>	<u>\$ 816,061</u>		
Fund 5010 (Health Care)					
Revenues	\$ 70,048,977	35,939,948	\$ 34,109,029	51.3%	26.2%
Expenses					
Salaries/Benefits	144,505	62,739	81,766		
Operating	69,904,472	35,023,294	34,881,178		
Subtotal Expenses	<u>70,048,977</u>	<u>35,086,033</u>	<u>34,962,944</u>	50.1%	25.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 853,915</u>	<u>\$ (853,915)</u>		
Fund 5015 (Risk Management)					
Revenues	\$ 16,214,505	7,949,579	\$ 8,264,926	49.0%	26.3%
Expenses					
Salaries/Benefits	1,765,202	746,785	1,018,417		
Operating	* 14,449,303	7,698,960	6,750,343		
Subtotal Expenses	<u>16,214,505</u>	<u>8,445,745</u>	<u>7,768,760</u>	52.1%	25.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (496,166)</u>	<u>\$ 496,166</u>		
* Full year actuarial claims liability recorded in October.					
Fund 5020 (Construction Management)					
Revenues	\$ 3,991,000	1,596,420	\$ 2,394,580	40.0%	13.6%
Expenses					
Salaries/Benefits	3,377,926	1,592,355	1,785,571		
Operating	613,074	344,875	268,199		
Subtotal Expenses	<u>3,991,000</u>	<u>1,937,230</u>	<u>2,053,770</u>	48.5%	21.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (340,810)</u>	<u>\$ 340,810</u>		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2020**

<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	\$ 6,755,681	7,411,611	\$ (655,930)	109.7%	25.6%
Expenses					
Salaries/Benefits	1,757,301	1,046,240	711,061		
Operating	4,998,380	3,683,877	1,314,503		
Subtotal Expenses	<u>6,755,681</u>	<u>4,730,117</u>	<u>2,025,564</u>	70.0%	30.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 2,681,494</u>	<u>\$ (2,681,494)</u>		
Fund 4130 (Centroplex Garages)					
Revenues	\$ 3,117,249	1,574,139	\$ 1,543,110	50.5%	21.9%
Expenses					
Salaries/Benefits	312,116	109,642	202,474		
Operating	2,805,133	1,113,248	1,691,885		
Subtotal Expenses	<u>3,117,249</u>	<u>1,222,890</u>	<u>1,894,359</u>	39.2%	3.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 351,249</u>	<u>\$ (351,249)</u>		