



QUARTERLY REPORT

FY 2020/21

As of December 31, 2020

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

Table of Contents

General Fund Budget to Actual Comparisons

Revenues to Monitor	i
Revenues	1 – 4
Expenditures	
Total General Fund	5
Business and Financial Services	6
Economic Development	7
Executive Offices	8
Families, Parks and Recreation	9
Fire Department	10
Housing & Community Development	11
Police Department	12
Public Works	13
Transportation	14
Executive Detail	15 – 20
Nondepartmental	21

Major Enterprise Funds Budget to Actual Comparisons

Water Reclamation	22
Solid Waste	23
Stormwater	24
Orlando Venues	25
Parking	26
Building Code	27

Other Non-General Fund Budget to Actual Comparisons

Governmental Funds	28
Special Revenue Funds	29 - 30
Internal Service	31
Enterprise Funds	32

REVENUES TO MONITOR

Budget Status as of December 31, 2020

Current Fiscal Year					Prior Fiscal Year	
Fund	Source	Budget	Actuals	% of Budget	Actuals	Budget
General Fund						
	Sales Tax	40,500,000	8,070,987	19.9%	11,320,425	45,896,498
	State Revenue Sharing	12,600,000	3,213,468	25.5%	3,520,149	14,300,000
	Franchise Fees - Electric	30,200,000	8,031,295	26.6%	8,157,066	31,725,000
	Local Business Tax	8,930,000	7,716,599	86.4%	8,388,490	9,420,000
Amway and Camping World Stadium Funds						
	Venues Fees	18,838,155	1,657,637	8.8%	8,545,267	17,174,017
Parking Revenue Fund						
	Parking Fees	17,258,525	2,695,591	15.6%	3,351,403	17,337,325
Solid Waste Fund						
	Solid Waste Fees	36,338,130	8,462,124	23.3%	8,778,629	36,466,481
Tourist Development Tax (TDT) Debt Service Funds						
	TDT Tax	19,967,475	1,734,550	8.7%	5,233,917	20,745,475
Water Reclamation Fund						
	Water Reclamation Fees	114,590,000	24,813,611	21.7%	26,992,302	105,558,332

Overview

Indeterminable economic conditions, largely cause by COVID, may have an adverse effect on various revenues. This section seeks to highlight select revenues which are being closely monitored for any potential issues during the current and/or future fiscal years. Later in this report you can find expenditure details by Fund.

Four sources comprising 17% of the **General Fund revenue** are on our watch list. The approved budget reflected a reduction of \$9.1M from the four sources. Through the first quarter, two source (State Revenue Sharing and Franchise Fees - Electric) are beating our expectations and exceeding prior year collections (as a percent of budget). Local Business Tax is lagging prior year's collection rate but we believe this will recover by year end and Local Business Tax collections will meet their budget. Only Sales Tax is below our expectations. While monthly Sales Tax remittances from the State show a consistent upward trend, they have reached not our budgeted levels. Sales Tax collections will likely continue to be weak until the tourism sector of our economy regains strength.

Not surprisingly, **Venues revenue** at the Amway Center and Camping World Stadium is weak. This will likely continue until conditions allow us to return to large events.

Parking Revenue fees are down roughly 50% from last year. This is likely to continue until workers return to their downtown offices and we see more special events.

Revenue from commercial customers of both **Solid Waste** and **Water Reclamation** is down. The impact on both has been mitigated somewhat by increased revenue from residential customers and other sources. Neither revenue decrease is so large as to cause us concern at this time. As with Sales Tax in the General Fund, there will likely continue to be some weakness in both enterprises commercial revenue until commercial customers such as hotels, the airport and the attractions return to a normal business level.

Tourist Development Tax has slowed drastically from FY20 due to the impacts of COVID on the tourism sector.

General Fund Revenues Narrative

Budget Status as of December 31, 2020

Revenue Overview

The City General Fund revenue budget is \$533M. Through December, the City collected \$150M, which represents 28.2% of the total. Last year at this point, we had collected slightly more (36.8%) of the revenue budget. Most of this variance from last year is due slower property tax remittances. It is possible that our total revenue collections will not meet the budget.

Property Taxes

Property Taxes are the single largest revenue source. Through December, property tax collections are \$77.2M, or 32.2% of the budgeted revenues. Last year at this point we had received \$110.5M, or 50.9% of last year's budget. After conversations with the Orange County Tax Collector, we believe that the \$33M decrease in year-to-date property tax revenue is primarily a timing issue as property owners pay their taxes later. By the end of the second quarter, we expect total collections to match the prior-year-to-date collections, but the percent of budget collected will still lag. At this time, we believe it is possible property tax collections will be slightly below budget at year end.

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 \$12.3M, or 22.1% of budget. This is slightly below of where we would expect them at this point due to some weakness in police-related fees and FPR fees. The weakness in police-related fees is related to the timing of Orange County Public Schools' reimbursement for school resource officers. This reimbursement is expected in January 2021. The weakness in FPR fees is due to the social distancing required at our facilities.

Fines and Forfeitures

As of the end of December we have collected revenue of \$901,000 or 23% of the budget. Collections from traffic-related fines are ahead of the budget and should exceed the annual budget. We expect fines and forfeitures revenue will meet the FY21 budget.

Franchise Fees

We reduced the Franchise Fees budget by \$1.3M from the prior year. This reduction was in recognition of the potential impact of the COVID pandemic on electric utilities commercial customers. To date, we are not seeing that expected reduction. We expected Franchise Fees – Electric to be down almost 5% and they are only down 1.5%. All Franchise Fees collected to date, \$8.5M, are 26.4% of the annual budget. This is slightly ahead of expectations and this revenue source should meet the budget at year end.

Intergovernmental Revenue

Intergovernmental Revenue collections, which are predominately OUC Dividend payments, total \$18.8M or 22.8% of its revenue budget. This is consistent with expectations.

Licenses and Permits

The combined revenue projection for licenses and permits was reduced from the FY20 budget due to the anticipated impact of the COVID pandemic. The Local Business Tax collections-to-date are \$7.7M, compared to a budget of \$8.9M. We expect Local Business Tax revenue to meet the budget by year end. Permit revenue, \$1.1M to date, is 17.5% of budget. Permit revenue is slightly below where we would expect but it may recover by year end.

Sales and Use Taxes

We anticipated a significant reduction in Sales Tax revenue due to the COVID pandemic. To date this year, we have collected \$8.1M of Sales Tax. This is almost 20% of the budget and slightly below what we would expect. Communications Services Tax are as expected. The combined revenue from both sources may be slightly below the annual budget.

Other Revenue

The combined Other Revenue collected through December is \$3.1M or 22% of the total budget. Interest earnings are strong but market volatility may affect this later in the year.

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2020

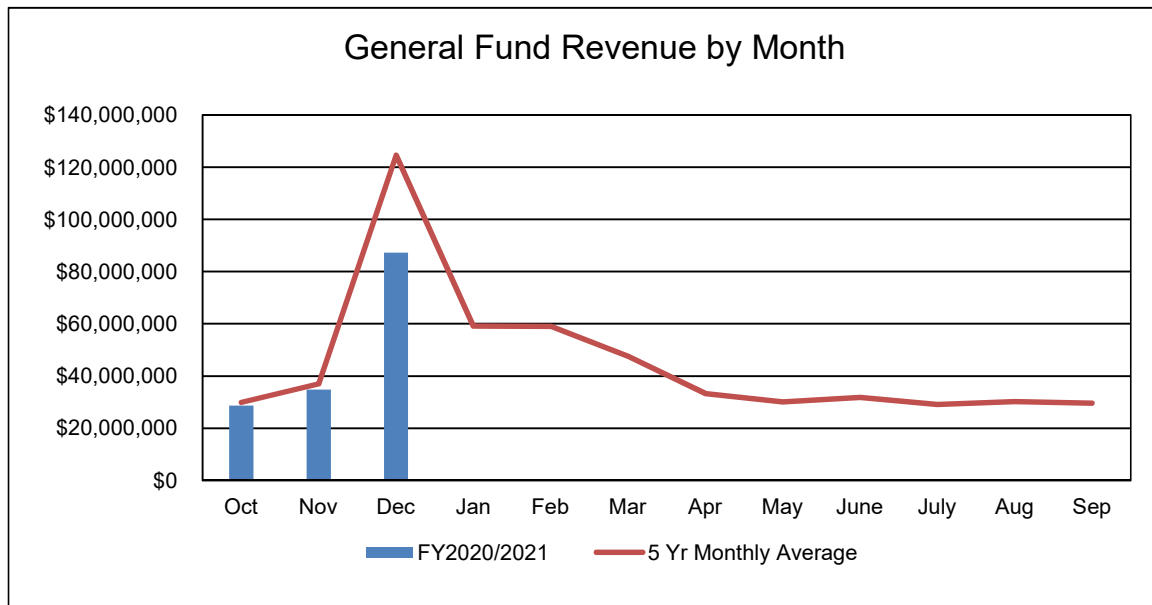
Description	Revised Budget	YTD Actual	Remaining Budget	CY % of Budget	PY % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 239,482,554	\$ 77,168,202	\$ 162,314,352	32.2%	50.9%
Property Taxes	239,482,554	77,168,202	162,314,352	32.2%	50.9%
Charges for Services					
User Charges and Fees	40,322,143	9,807,069	30,515,074	24.3%	24.9%
Fire Related Fees	7,849,000	1,772,708	6,076,292	22.6%	23.5%
Police Related Fees	4,548,000	387,414	4,160,586	8.5%	9.6%
Recreation and Culture Fees	3,108,350	362,681	2,745,669	11.7%	24.7%
Charges for Services	55,827,493	12,329,872	43,497,621	22.1%	23.5%
Fines and Forfeitures					
Traffic Related Fines	925,000	276,880	648,120	29.9%	59.1%
Red Light Citations	3,000,000	624,127	2,375,873	20.8%	30.3%
Fines and Forfeitures	3,925,000	901,007	3,023,993	23.0%	33.7%
Franchise Fees					
Franchise Fees	32,380,000	8,537,879	23,842,121	26.4%	25.9%
Franchise Fees	32,380,000	8,537,879	23,842,121	26.4%	25.9%
Intergovernmental Revenue					
Local Revenues	250,000	-	250,000	0.0%	0.0%
OUC Dividend (1)	62,000,000	15,457,632	46,542,368	24.9%	25.3%
Grant Revenue (2)	1,562,497	(41,501)	1,603,998	-2.7%	0.0%
Insurance Premium Taxes (3)	4,650,000	-	4,650,000	0.0%	0.0%
Jurisdictional Memorandums and Agreements	237,600	55,087	182,513	23.2%	15.5%
State Revenue Sharing	13,806,000	3,354,888	10,451,112	24.3%	24.0%
Intergovernmental Revenue	82,506,097	18,826,106	63,679,991	22.8%	23.2%
Licenses and Permits					
Local Business Taxes	8,930,000	7,716,599	1,213,401	86.4%	89.0%
Permits	6,173,000	1,081,508	5,091,492	17.5%	22.2%
Licenses and Permits	15,103,000	8,798,107	6,304,893	58.3%	63.2%
Sales and Use Taxes					
Communication Services Tax	13,900,000	3,474,231	10,425,769	25.0%	25.3%
State Sales Tax	40,500,000	8,070,987	32,429,013	19.9%	24.7%
Sales and Use Taxes	54,400,000	11,545,218	42,854,782	21.2%	24.8%
Operating Revenues Total	483,624,144	138,106,390	345,517,754	28.6%	37.8%

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2020

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u>	<u>% of Budget</u> s/b = 25.0%	<u>PY % of Budget</u>
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest	764,488	78,374	686,114	10.3%	100.3%
Other Miscellaneous Revenues	13,271,848	3,028,213	10,243,635	22.8%	34.5%
Special Assessments	-	7,173	(7,173)	N/A	0.0%
Other Revenues	14,036,336	3,113,760	10,922,576	22.2%	38.4%
Non-Operating Revenues Total	14,036,336	3,113,760	\$ 10,922,576	22.2%	38.4%
Transfers In	36,338,423	9,492,005	26,846,418	26.1%	23.3%
Total Revenues	533,998,903	150,712,155	\$383,286,748	28.2%	36.8%
Project Encumbrances					
Funds Available for Expenditures	533,998,903	\$ 150,712,155	\$ 383,286,748	28.2%	

- 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.



General Fund

Budget Status as of December 31, 2020

Current Approved Budget	\$ 533,998,903	
Expenses:		
Year to Date (Prior Months)		
Current Month	\$ 84,340,908	15.8%
	76,238,943	14.3%
Total Expenses to Date (Target = 25.0%)	160,579,850	30.1%
Unexpended Balance	\$ 373,419,053	69.9%

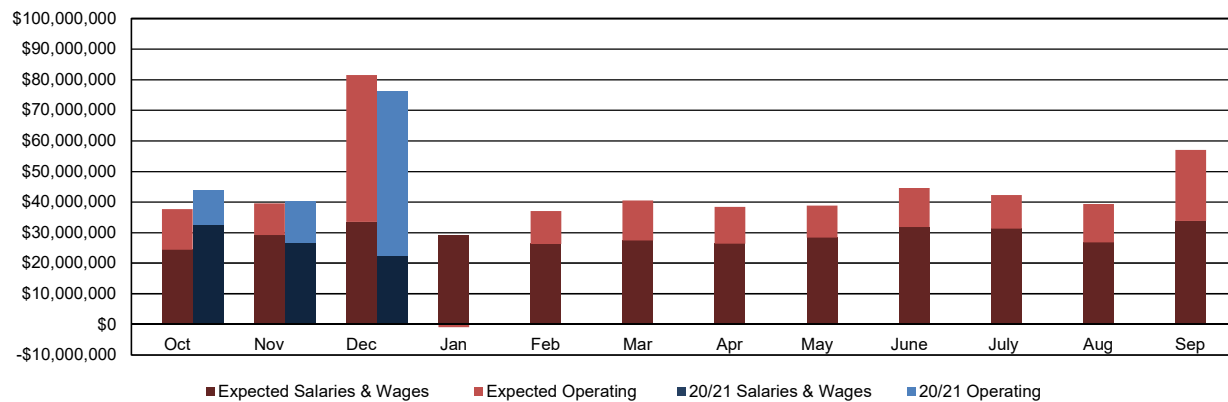
Overview

Through December, the City's General Fund has expended \$160.6M or 30.1% of the total expenditure budget. Operating expenditures (excluding debt service, tax increment payments, capital and contingency and transfers to other funds) are just under 24% of the operating budget. The rate of spending compares favorably to prior years.

The spike in December expenditures is the result of the transfers of the tax increment contributions. The excess transfer amounts, estimated to be \$15M, will be returned to the General Fund in January. Salaries & wages in January were low due to the health care premium holiday which saved the General Fund \$3M. To date, we have not used any of our \$6.9M General Fund Contingency.

In sum, total General Fund expenditures are under budget and show no significant issues at this time.

Actual vs. Expected Personnel & Operating Expenditures by Month



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY20/21 % of Budget
Personnel Expenses	345,546,973	81,896,177	263,650,796	23.7%	25.9%
Supplies	8,947,534	2,572,994	6,374,540	28.8%	32.0%
Contractual Services	33,436,371	8,969,342	24,467,029	26.8%	26.0%
Community Activities	8,416,912	2,167,274	6,249,638	25.7%	35.8%
Other Operating Expenses	4,744,683	1,191,207	3,553,476	25.1%	25.5%
Travel	725,197	7,576	717,621	1.0%	8.2%
Utilities	12,385,382	3,260,297	9,125,085	26.3%	25.4%
Fleet and Facility Charges	29,338,013	6,271,412	23,066,601	21.4%	21.5%
Debt Service	19,394,728	3,967,080	15,427,648	20.5%	17.8%
Tax Increment Contributions	27,927,193	42,100,730	(14,173,537)	150.8%	147.9%
Cost Allocation Plan Fee	-	953	(953)	0.0%	0.0%
Capital Outlay	2,524,202	182,515	2,341,687	7.2%	2.2%
Contingencies	7,875,000	-	7,875,000	0.0%	0.0%
Transfer Out	32,736,715	7,992,293	24,744,422	24.4%	19.1%
Total Expenses	533,998,903	160,579,850	373,419,053	30.1%	30.8%

Business and Financial Services

Budget Status as of December 31, 2020

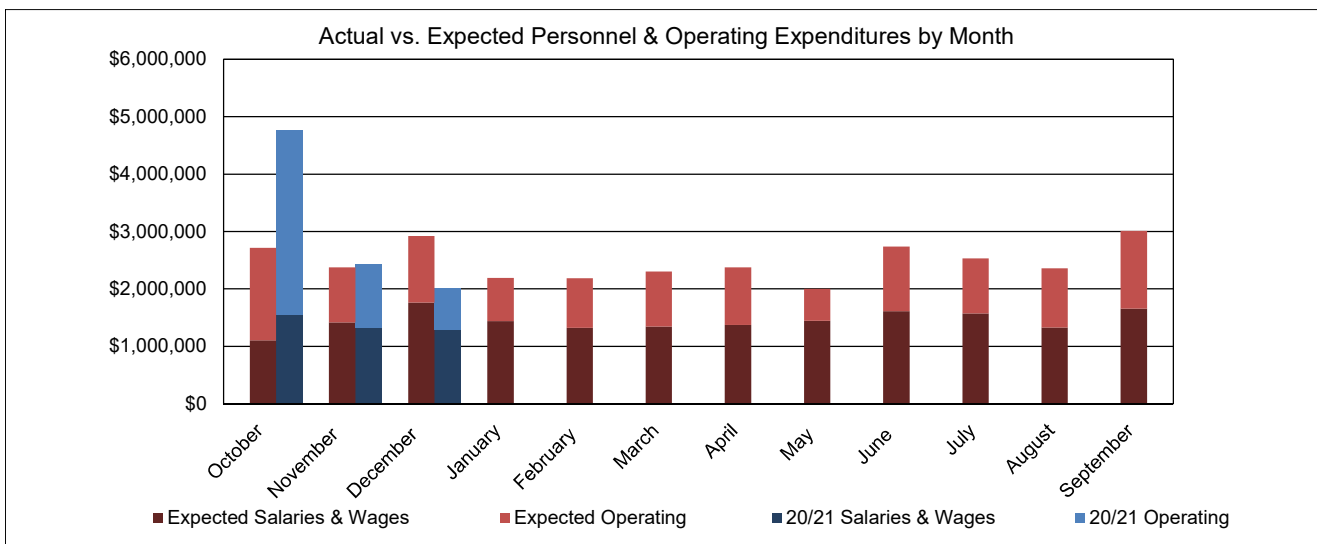
Current Approved Budget	32,881,889	
Expenses:		
Year to Date (Prior Months)	7,181,171	21.8%
Current Month	<u>2,008,800</u>	6.1%
Total Expenses to Date (Target = 25.0%)	9,189,970	27.9%
Unexpended Balance	<u>23,691,919</u>	72.1%

Department Overview

Through December, OBFS has spent \$9.2M. This is 27.9% of the total expenditure budget for FY 20/21. Significant spending in IT Contractual has caused expenses to be the higher-than-normal. This is seen in the spike in October operating expenditures below. Year-to-date IT Contractual spending is almost 50% of budget vs. 35% in FY20. The rate of spending expected to slow down and normalize after 1st quarter as the number of hardware and software maintenance contract renewals decrease. We and IT management will continue to monitor.

OBFS spending on compensation is below budget due to vacancies.

We expect OBFS to have a surplus at year-end.



Economic Development

Budget Status as of December 31, 2020

Current Approved Budget	16,978,319	
Expenses:		
Year to Date (Prior Months)	2,293,269	13.5%
Current Month	<u>1,765,516</u>	10.4%
Total Expenses to Date (Target = 25.0%)	4,058,785	23.9%
Unexpended Balance	<u><u>12,919,534</u></u>	76.1%

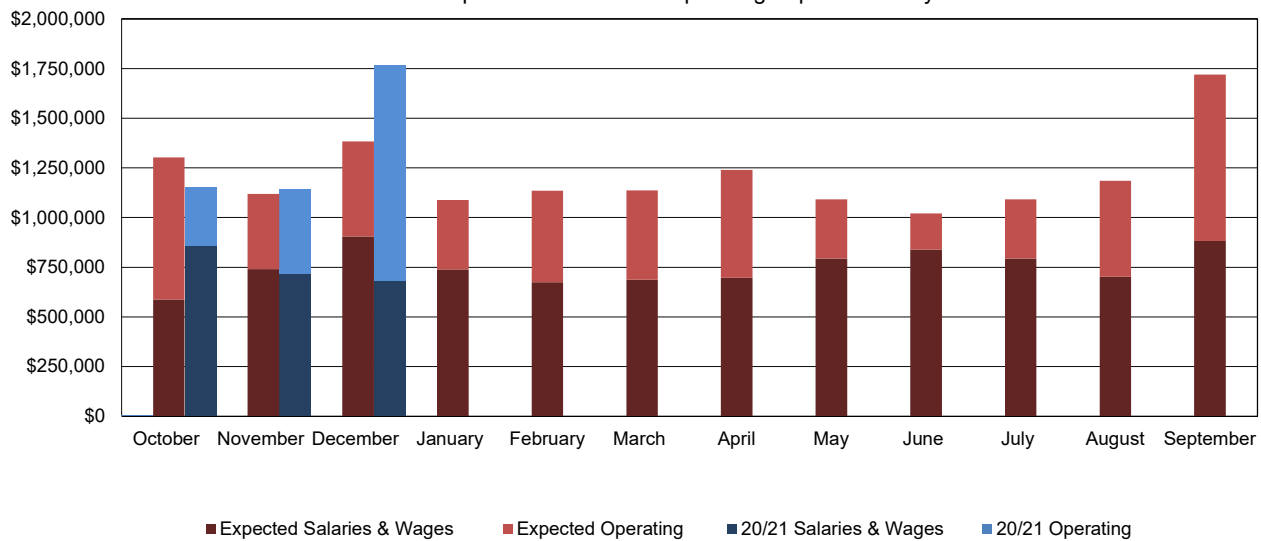
Department Overview

Through December, EDV has spent \$4.1M. This is 23.9% of the total expenditure budget for FY 20/21. Significant year-end surpluses have been customary over the last few fiscal years, largely due to vacant positions. While vacancies exist again this year the budget assumed more vacancies and therefore such savings may not be as abundant at the end of FY21. That being said, we still expect EDV to have a surplus at year-end.

The large spike in operating expenses in December was the \$910,000 annual payment for the City of Orlando UCF Incubators.

We expect EDV to have a surplus at year-end.

Actual vs. Expected Personnel & Operating Expenditures by Month



Executive Offices

Budget Status as of December 31, 2020

Current Approved Budget	30,544,685	
Expenses:		
Year to Date (Prior Months)	4,469,476	14.6%
Current Month	1,871,175	6.1%
Total Expenses to Date (Target = 25.0%)	6,340,650	20.8%
Unexpended Balance	24,204,035	79.2%

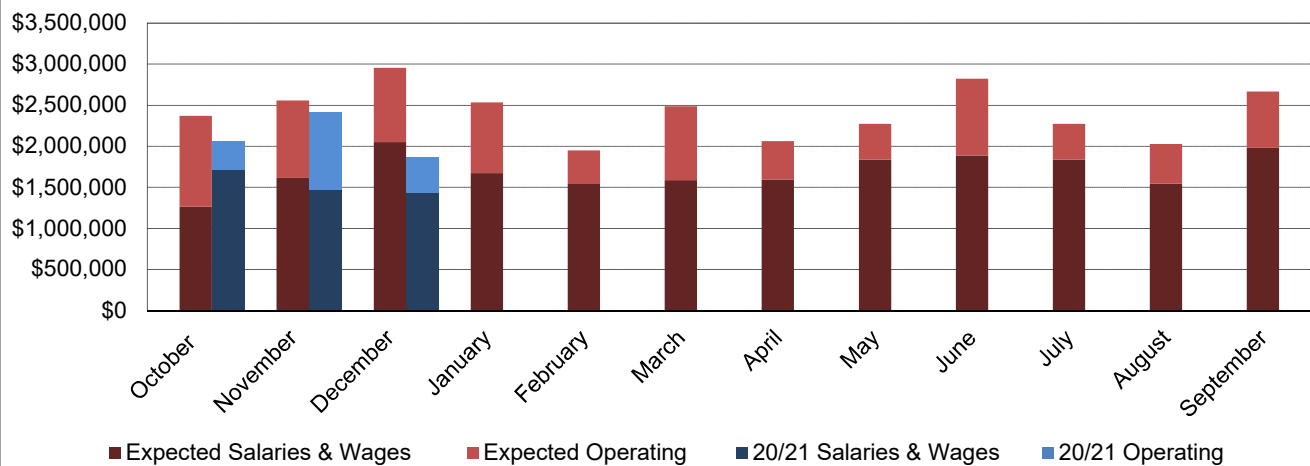
Department Overview

Through December, Executive Offices has spent 20.8% of the total General Fund expenditure budget for FY 20/21. This is lower than previous year averages, primarily due to timing differences in processing payments to community organizations.

We anticipate catching up on these organization payments over the next few months, normalizing overall spending in that area. Another contributing factor to the lower-than-expected operating expenditures is spending on Contractual Services. This, too, is driven by some timing differences and operational needs.

Given current spending trends we expect the department to end the year with a surplus.

Actual vs. Expected Personnel & Operating Expenditures by Month



Families, Parks and Recreation Department

Budget Status as of December 31, 2020

Current Approved Budget	43,528,707	
Expenses:		
Year to Date (Prior Months)	7,803,339	17.9%
Current Month	2,978,901	6.8%
Target Expenses to Date (Target = 25.0%)	10,782,240	24.8%
Unexpended Balance	32,746,467	75.2%

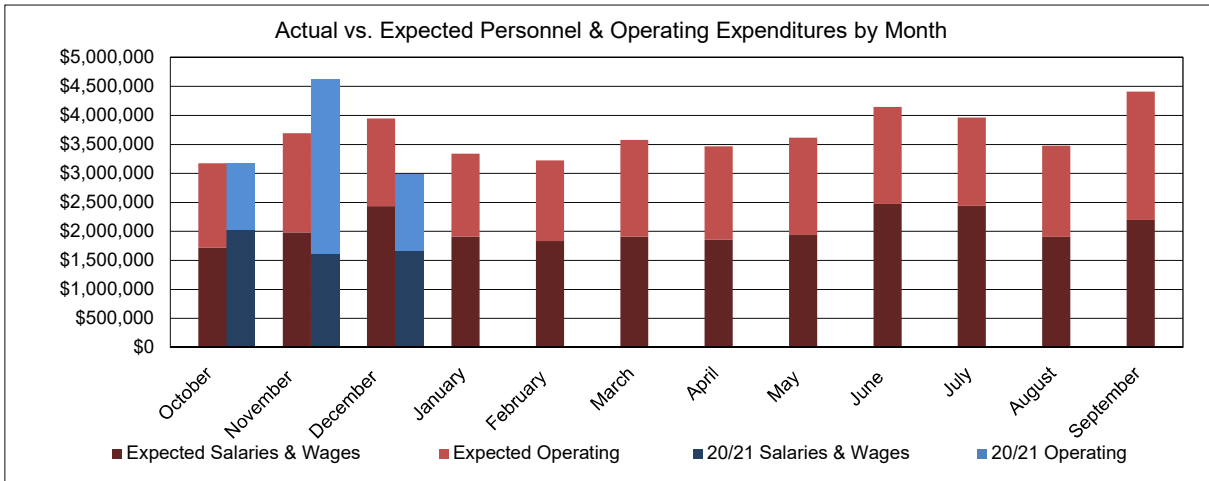
Department Overview

Through December, Families, Parks & Recreation has spent \$10.8M. This is 24.8% of the total expenditure budget for FY 20/21. Given that FPR's work is seasonal, peaking in the spring and summer, one would expect to see slower spending in the first quarter.

The spike in November operating expenditures is related to one-time annual payments to the Central Florida Foundation in support of the Kidz Zone programming. The amount of that payment increased over prior years as we expand that program. As a result, the rate of spending is higher than it has been historically.

FPR has expended 90% of its overtime budget in the first quarter. FPR attributes this higher-than-expected spending on expanded use of staff as Park Rangers. FPR has indicated that the rate of overtime spending will decrease in the second quarter. Conversely, FPR use of Temp / Seasonal workers is below prior year which should offer some savings.

We will be closely monitoring FPR spending through the second quarter. At present we believe FPR will fully expend its operating budget for FY21.



Fire Department

Budget Status as of December 31, 2020

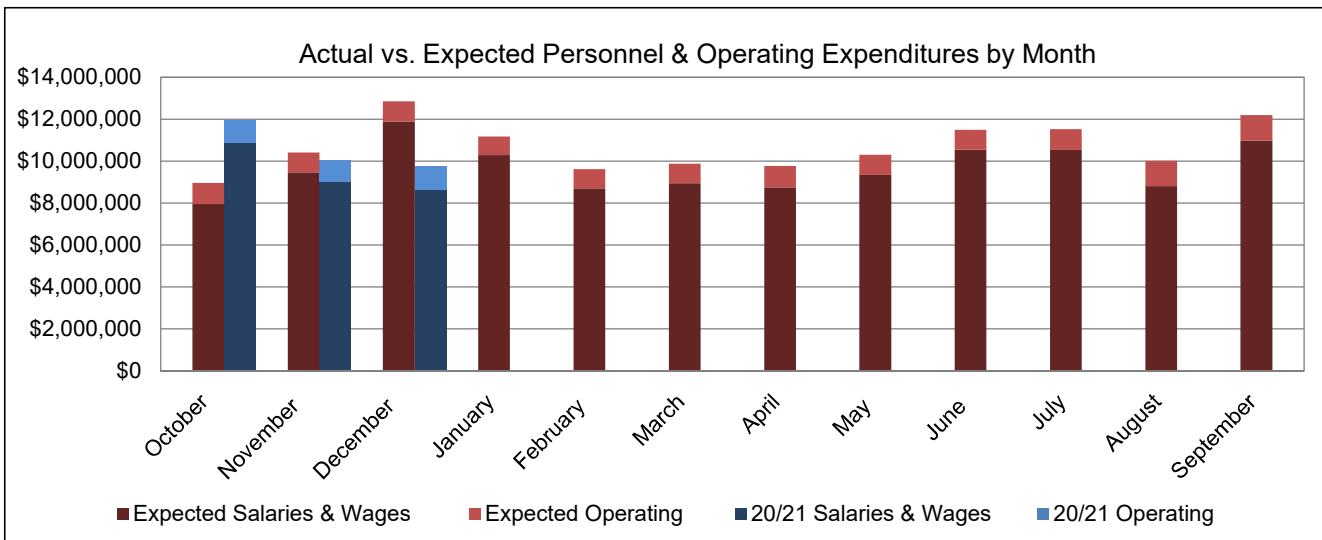
Current Approved Budget	125,925,721	
Expenses:		
Year to Date (Prior Months)	21,951,779	17.4%
Current Month	<u>9,774,315</u>	7.8%
Total Expenses to Date (Target = 25.0%)	31,726,093	25.2%
Unexpended Balance	<u>94,199,628</u>	74.8%

Department Overview

OFD has the second largest General Fund budget. Of the \$125.9M budget, \$31.7M has been spent through the first quarter. This represents 25.2% of the total. This rate of spending is slightly higher than we would expect. It appears that the use of overtime is contributing to this higher rate of spending. Historically OFD has pointed to vacancies and manning minimums as the underlying cause of overtime. This year vacancies have fallen dramatically and manning minimums are unchanged so we would expect a corresponding decrease in overtime. Currently we are working with OFD to determine the actual driver.

The spike in October is due in part to lump sum payments to some firefighters as required by our collective bargaining agreement.

Based on the current rate of spending, we are concerned that OFD will exceed their General Fund budget.



Housing & Community Development

Budget Status as of December 31, 2020

Current Approved Budget	1,109,791	
Expenses:		
Year to Date (Prior Months)	56,361	5.1%
Current Month	11,032	1.0%
Total Expenses to Date (Target = 25.0%)	67,392	6.1%
Unexpended Balance	1,042,399	93.9%

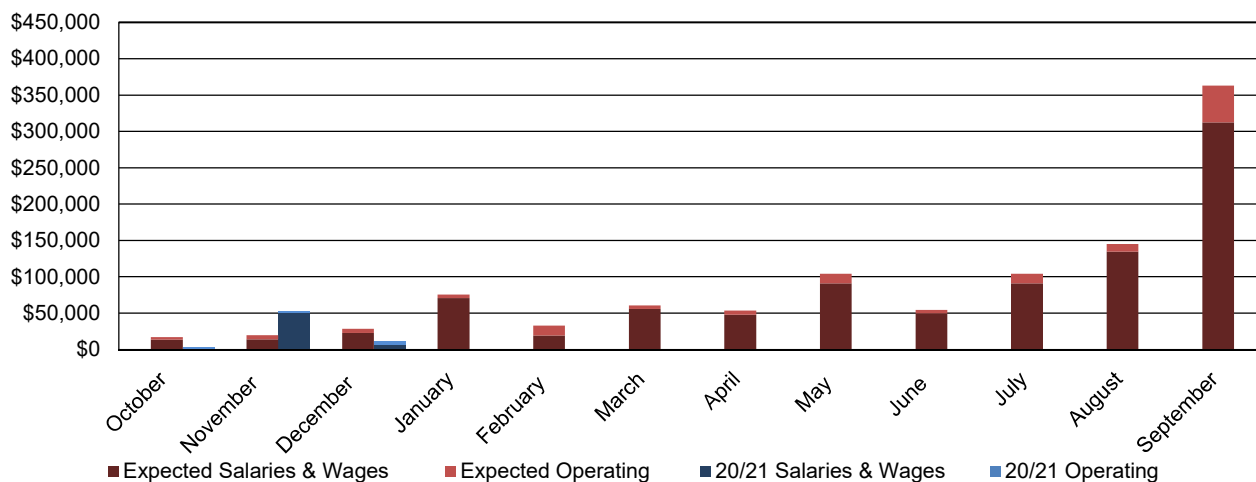
Department Overview

Through December, Housing has spent \$67.4K, which is 6.1% of the total General Fund expenditure budget for FY 20/21. This is generally consistent with previous years, as Housing has minimal expenses early on that gradually increase throughout the fiscal year.

The department is primarily grant-funded, and utilizes grant administrative funding for costs first whenever possible before charging the General Fund. This year, on top of the annual Housing grant awards, additional grant funding is available to specifically address the Covid-19 pandemic.

Given this and current spending trends, we expect the department to end the year with a surplus.

Actual vs. Expected Personnel & Operating Expenditures by Month



Police Department

Budget Status as of December 31, 2020

Current Approved Budget	169,800,721	
Expenses:		
Year to Date (Prior Months)	29,484,787	17.4%
Current Month	12,947,124	7.6%
Total Expenses to Date (Target = 25.0%)	42,431,911	25.0%
Unexpended Balance	127,368,810	75.0%

Department Overview

Through the first quarter, the Orlando Police Department has spent 25% of their budget. This is below the historic rate of spending. We are further encouraged considering OPD's year-to-date expenditures include a number of payments that occur only once per fiscal year. These include lump sum payments required by our collective bargaining agreements, Compensated Compensatory Leave payments and true-up costs related to prior year payments from the Greater Orlando Aviation Authority for the GOAA police unit. It does not include the transfer of costs off the General Fund for grant-funded officers (which will reduce year-to-date General Fund costs).

OPD's recruiting efforts have resulted in fewer police vacancies but the budget anticipated this so we see no pressure on OPD's salaries and benefit budget lines. We see no pressure from the use of overtime.

At present, we believe OPD will fully expend its operating budget in FY21.

Actual vs. Expected Personnel & Operating Expenditures by Month



Public Works Department

Budget Status as of December 31, 2020

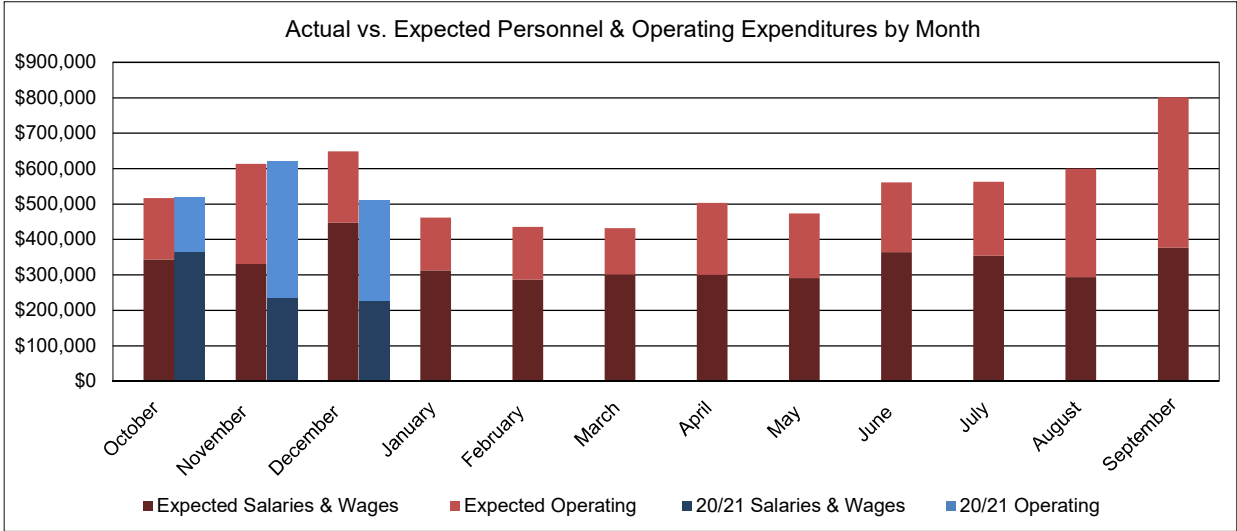
Current Approved Budget	9,103,011	
Expenses:		
Year to Date (Prior Months)	1,139,824	12.5%
Current Month	<u>511,741</u>	5.6%
Total Expenses to Date (Target = 25.0%)	1,651,564	18.1%
Unexpended Balance	<u>7,451,447</u>	81.9%

Department Overview

Through December, Public Works has spent \$1.7M, which is 18.1% of the total General Fund expenditure budget for FY 20/21. This is lower than previous years, primarily due to a change to how personnel costs are recorded and variations in the timing of operating expenditures.

A change made last year to how shared personnel costs are accounted for will result in lower expense levels on the fund going forward. The largest factor influencing operating expenditures tends to be the timing of work related to landscaping and maintenance of the City's right-of-way and water bodies, which vary based on need and scheduling. The use of overtime is up slightly but this is related to vacancies which provide compensating savings elsewhere in the budget.

Given current spending trends, we expect the department to end the year with a surplus.



Transportation Department

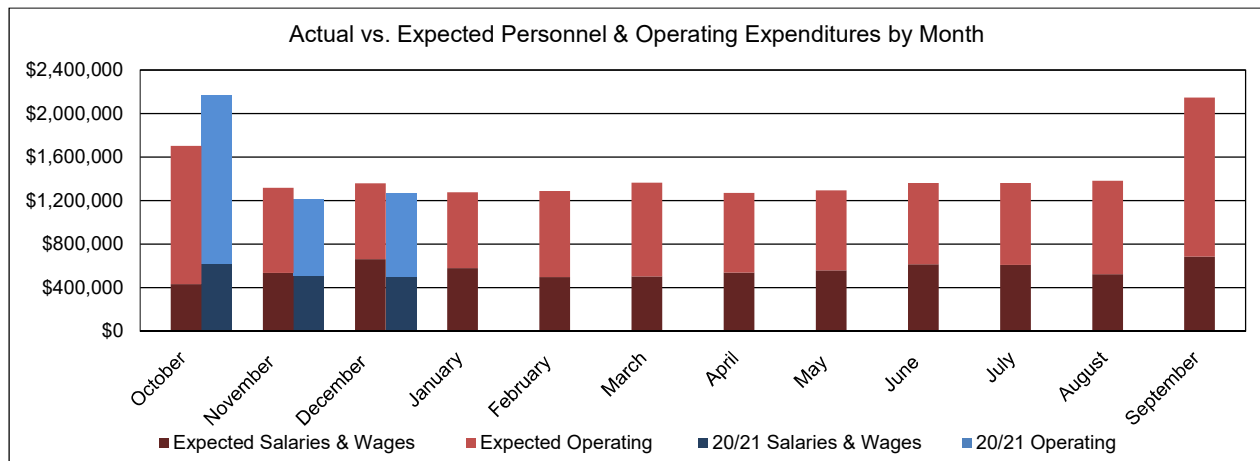
Budget Status as of December 31, 2020

Current Approved Budget	18,079,745	
Expenses:		
Year to Date (Prior Months)	3,377,358	18.7%
Current Month	<u>1,265,442</u>	7.0%
Target Expenses to Date (Target = 25.0%)	4,642,800	25.7%
Unexpended Balance	<u><u>13,436,945</u></u>	74.3%

Department Overview

Year-to-date TRN has spent 25.7% (or \$4.6M) of their \$18M budget. Expenses are trending a little higher than our targeted expense to date. The important drivers of the Department's spending are debt service payment that is paid in October and the Metroplan annual support payment. Conversely, vacant positions are producing some savings in compensation budget lines.

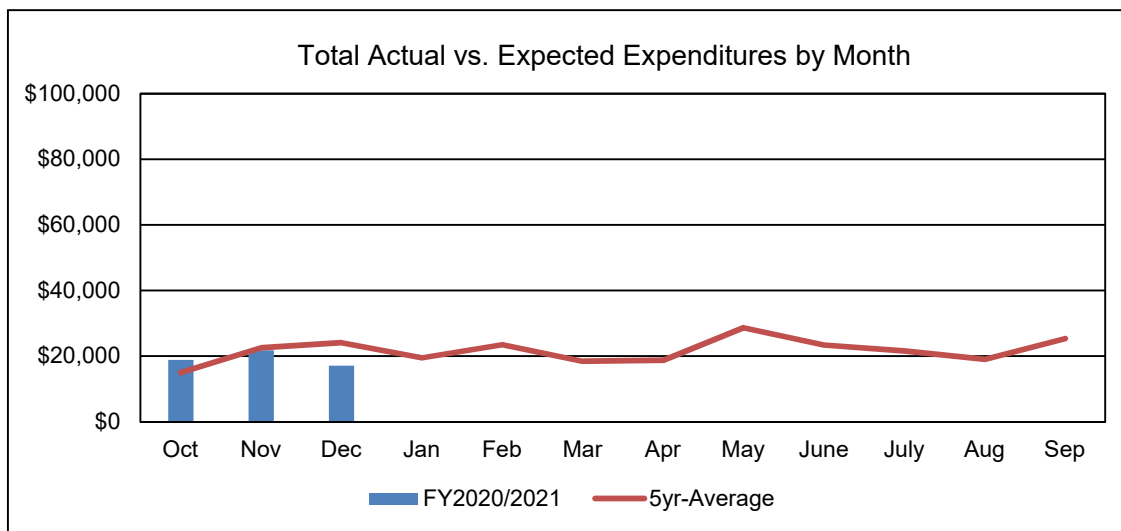
We expect the department will have a modest surplus at year-end.



Commissioner - District 1

Budget Status as of December 31, 2020

Current Approved Budget		\$	355,631	
Expenses:				
Year to Date (Prior Months)	\$	40,665	11.4%	
Current Month		<u>17,063</u>	4.8%	
Total Expenses to Date (Target = 25.0%)			57,728	16.2%
Unexpended Balance			<u>\$ 297,903</u>	83.8%



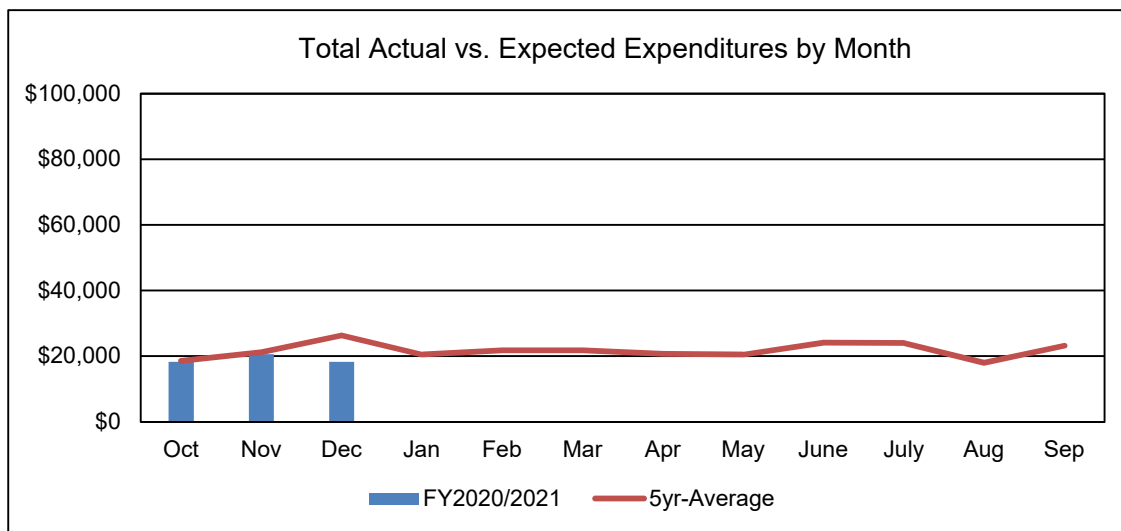
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 39,719	\$ 110,281	26.5%

Commissioner - District 2

Budget Status as of December 31, 2020

Current Approved Budget	\$	342,248
Expenses:		
Year to Date (Prior Months)	\$	38,898 11.4%
Current Month	<u>18,288</u>	5.3%
Total Expenses to Date (Target = 25.0%)		57,186 16.7%
Unexpended Balance	<u>\$</u>	<u>285,062</u> 83.3%



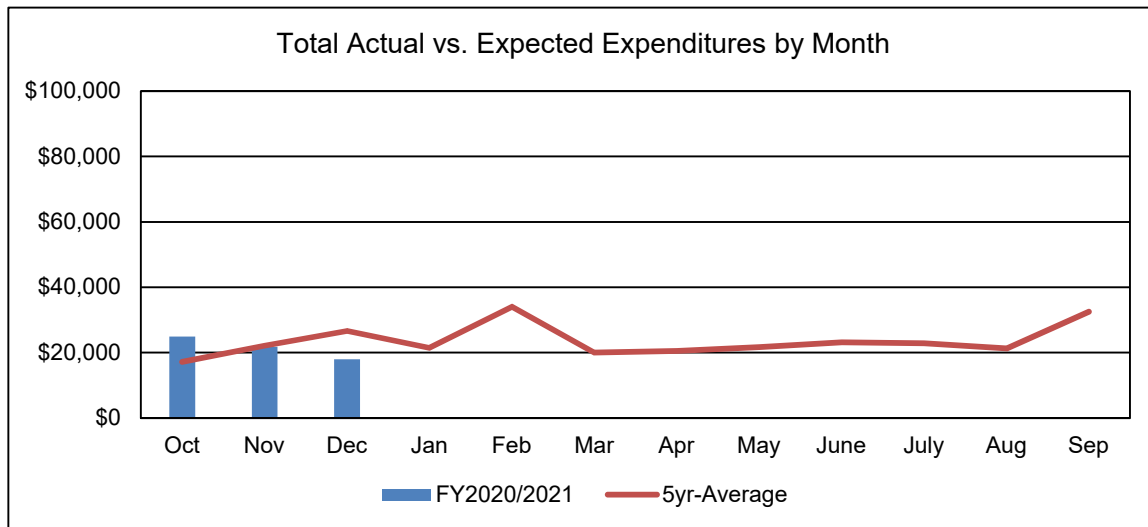
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 54,829	\$ 95,171	36.6%

Commissioner - District 3

Budget Status as of December 31, 2020

Current Approved Budget			\$	375,521	
Expenses:					
Year to Date (Prior Months)	\$	46,568		12.4%	
Current Month		<u>17,979</u>		4.8%	
Total Expenses to Date (Target = 25.0%)				64,547	17.2%
Unexpended Balance			\$	<u>310,974</u>	82.8%



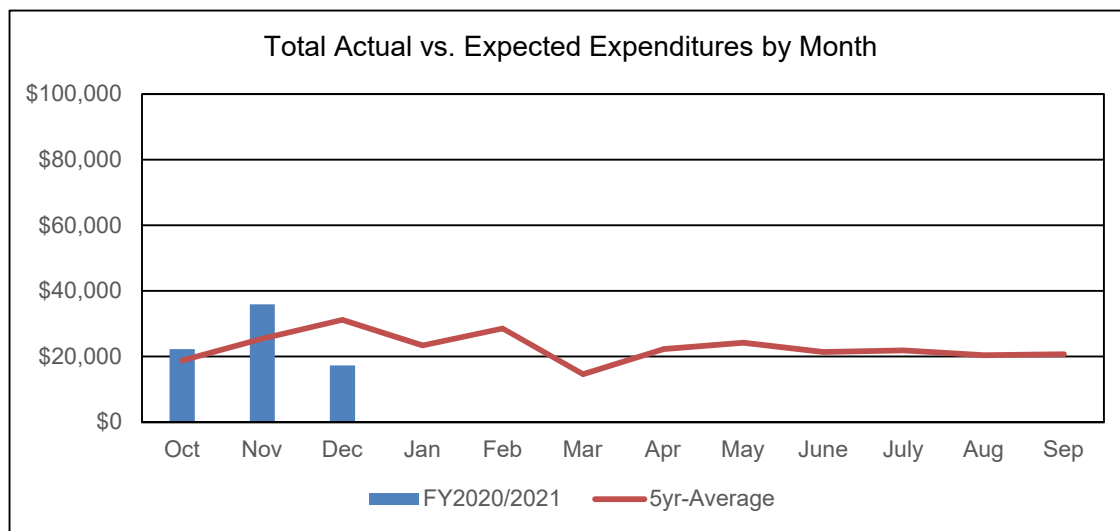
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 33,659	\$ 116,341	22.4%

Commissioner - District 4

Budget Status as of December 31, 2020

Current Approved Budget		\$	355,152	
Expenses:				
Year to Date (Prior Months)	\$	58,257	16.4%	
Current Month		<u>17,340</u>	4.9%	
Total Expenses to Date (Target = 25.0%)			75,598	21.3%
Unexpended Balance			<u>\$ 279,554</u>	78.7%



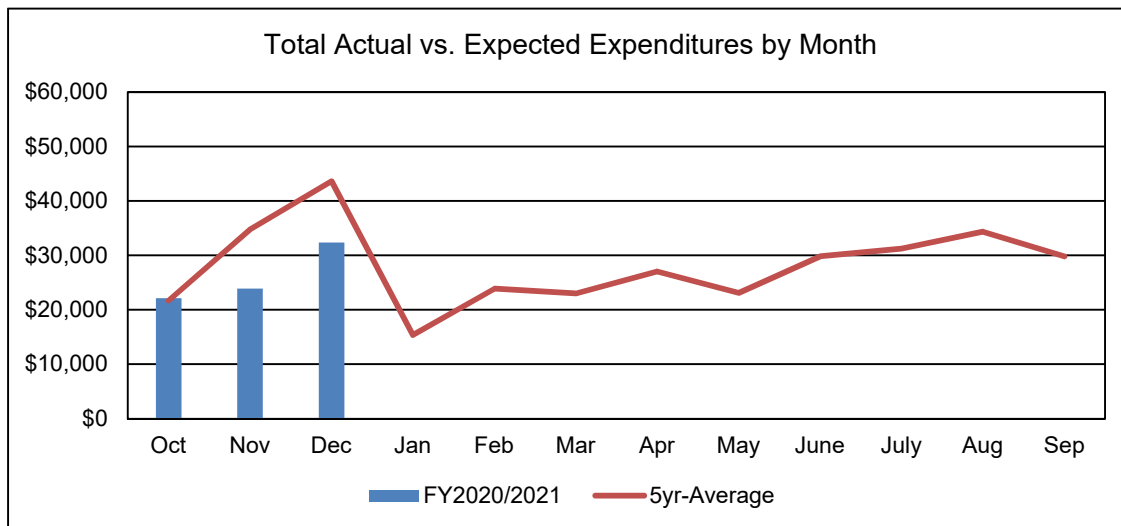
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 74,804	\$ 75,196	49.9%

Commissioner - District 5

Budget Status as of December 31, 2020

Current Approved Budget			\$	340,092	
Expenses:					
Year to Date (Prior Months)	\$	46,044		13.5%	
Current Month		<u>32,377</u>		9.5%	
Total Expenses to Date (Target = 25.0%)				78,421	23.1%
Unexpended Balance			\$	<u>261,671</u>	76.9%



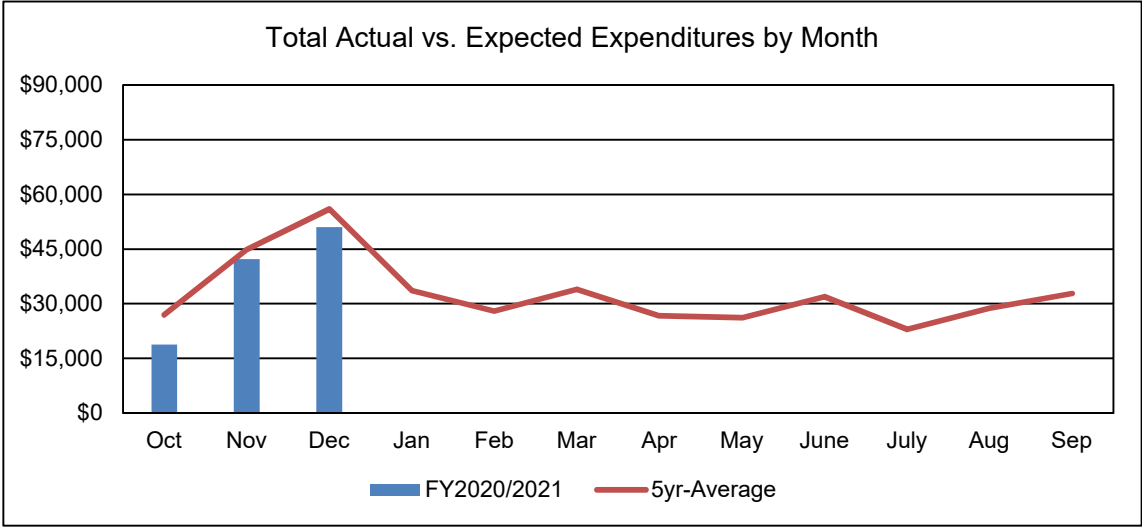
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 98,647	\$ 51,353	65.8%

Commissioner - District 6

Budget Status as of December 31, 2020

Current Approved Budget		\$	337,000	
Expenses:				
Year to Date (Prior Months)	\$	61,028	18.1%	
Current Month		<u>51,029</u>	15.2%	
Total Expenses to Date (Target = 25.0%)			112,057	33.3%
Unexpended Balance			<u>\$ 224,943</u>	66.7%



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	\$ 120,621	\$ 29,379	80.4%

Nondepartmental

Budget Status as of December 31, 2020

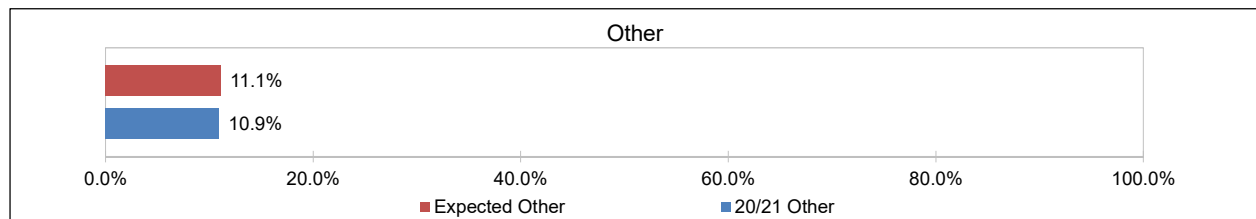
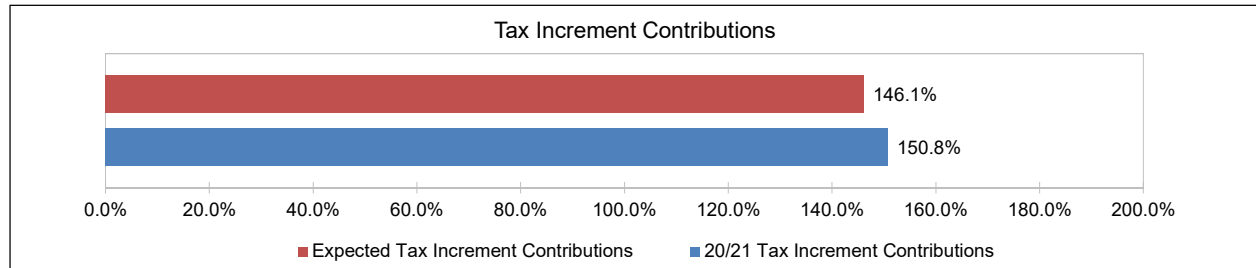
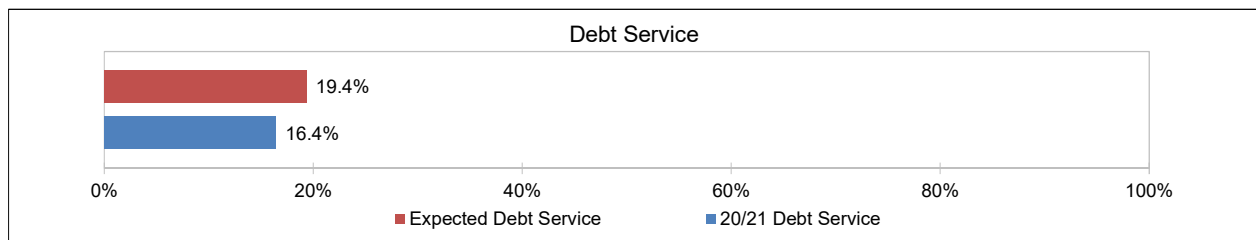
Current Approved Budget	86,062,920	
Expenses:		
Year to Date (Prior Months)	6,583,545	7.6%
Current Month	<u>43,072,863</u>	50.0%
Target Expenses to Date (Target = 25.0%)	49,656,408	57.7%
Unexpended Balance	<u>36,406,512</u>	42.3%

Department Overview

Nondepartmental expenditures are as expected, albeit skewed by the timing of tax increment contributions.

Tax increment payments to dependent districts are made in December. Excess payments are returned to the City in January so we can expect Tax Increment Contributions to 'normalize' within 30 days.

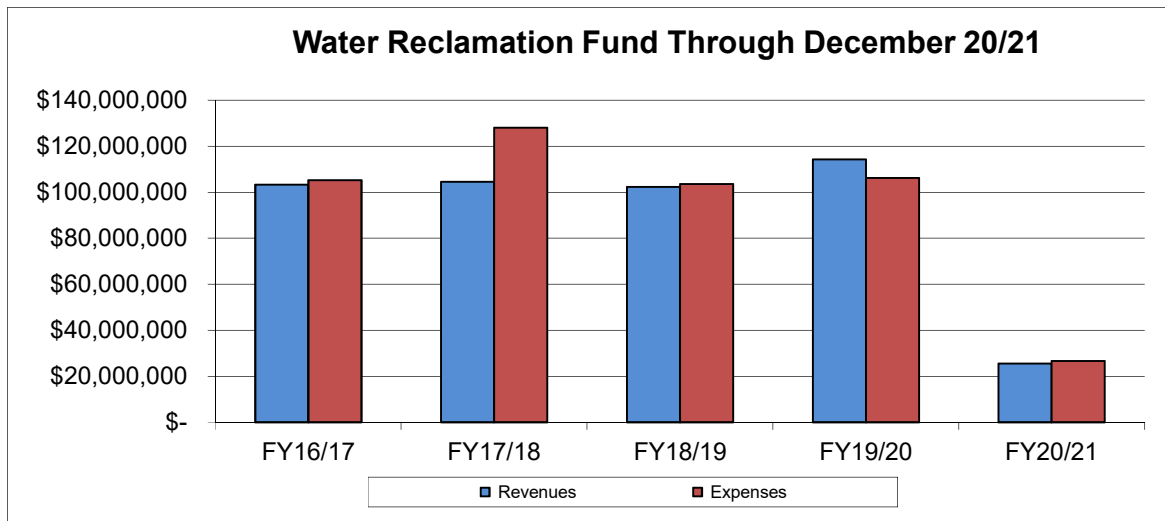
Other expenditures includes funding for some unexpected facilities repairs, non-ad valorem assessments on City property, and transfers to other funds which take place evenly over the course of the year and contingency. We have also recognized the savings from the health care premium holiday in Nondepartmental. Through the first quarter, we have not allocated any of our \$6.9M contingency.



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

as of December 31, 2020

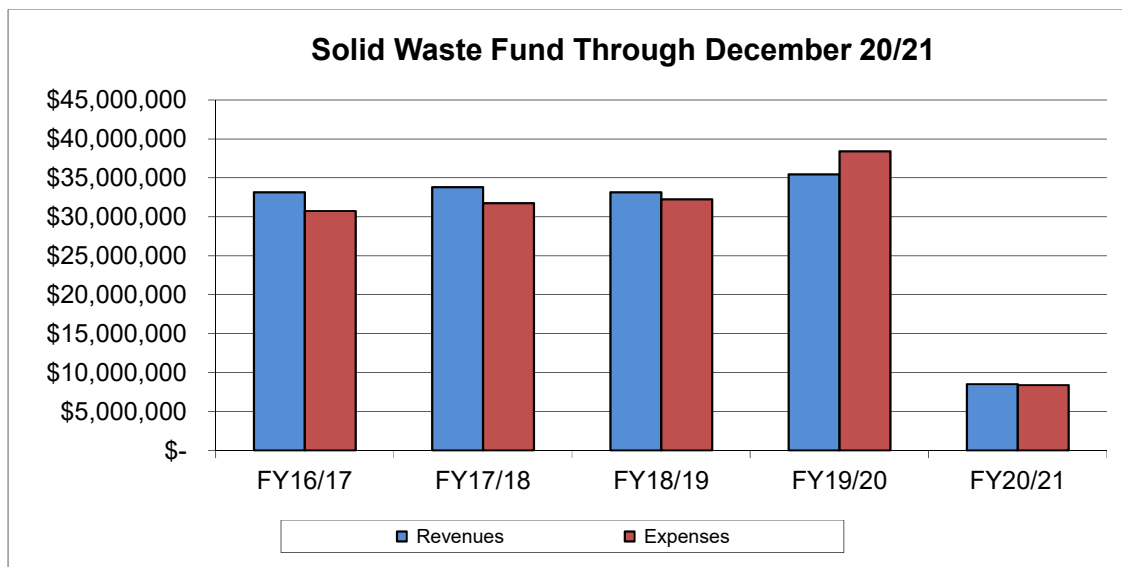
Description	Revised Budget	FY20/21		FY19/20	
		YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 114,640,000	\$ 24,832,374	21.7%	\$ 27,016,399	24.4%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	-	621,545	0.0%	1,263,935	118.8%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	114,796	61,486	53.6%	234,246	127.3%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 114,754,796	\$ 25,515,404	22.2%	\$ 28,514,580	25.4%
Expenses					
Salaries and Benefits	\$ 25,493,096	\$ 5,550,005	21.8%	\$ 5,764,413	22.5%
Supplies	6,898,000	1,261,268	18.3%	1,414,547	21.7%
Contractual Services	15,813,000	2,764,009	17.5%	2,840,167	19.1%
Other Operating Expenses	254,362	(764,040)	-300.4%	48,791	22.8%
Travel	87,180	-	0.0%	7,810	7.2%
Utilities	6,944,420	1,582,969	22.8%	1,573,219	23.2%
Fleet and Facility Charges	4,562,964	1,100,057	24.1%	993,345	18.4%
Debt Service	-	-	0.0%	-	0.0%
Enterprise Dividend	8,646,643	2,161,661	25.0%	2,048,359	25.0%
Cost Allocation Plan Fee	4,015,075	1,003,769	25.0%	820,883	25.0%
Capital Outlay	948,743	853,121	89.9%	171,833	71.8%
Contingency	1,269,114	-	0.0%	-	0.0%
Transfer Out	10,322,199	3,793,246	36.7%	2,072,830	20.4%
Subtotal Operating	85,254,796	19,306,064	22.6%	17,756,196	21.7%
Transfer Out - Capital	29,500,000	7,375,000	25.0%	7,566,258	25.0%
Total Expenses	\$ 114,754,796	\$ 26,681,064	23.3%	\$ 25,322,454	22.6%
Fund Balance Addition / (Use)	-	\$ (1,165,660)		\$ 3,192,125	



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

as of December 31, 2020

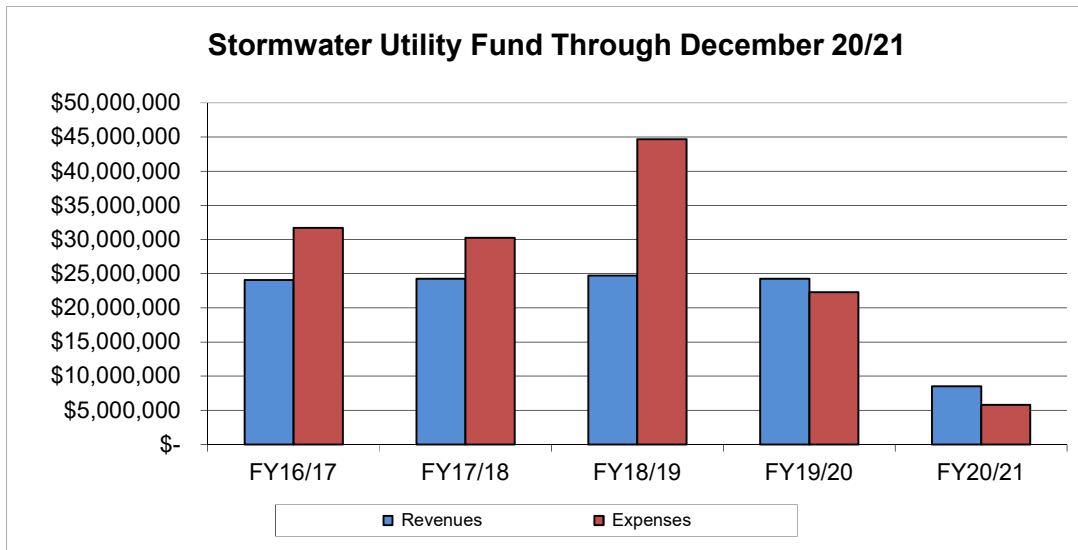
Description	Revised Budget	FY20/21		FY19/20	
		YTD Actual	% of Budget	YTD Actual	% of Budget
		s/b =	25.0%		
Revenues					
Charges for Services	\$ 36,338,130	8,462,124	23.3%	8,778,749	24.1%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	-	-	0.0%	-	0.0%
Franchise Fees	80,000	-	0.0%	-	0.0%
Other Revenues	194,284	44,831	23.1%	80,772	43.8%
Project Encumbrance	5,645,493	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Fund Balance	-	-	0.0%	-	0.0%
Total Revenues	\$ 42,257,907	\$ 8,506,955	20.1%	\$ 8,859,522	22.2%
Expenses					
Salaries and Benefits	\$ 11,014,110	\$ 2,535,692	23.0%	\$ 2,576,014	26.2%
Supplies	2,211,900	223,985	10.1%	471,551	33.4%
Contractual Services	6,382,117	186,572	2.9%	306,117	5.1%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	181,737	18,889	10.4%	20,432	14.6%
Travel	50,000	-	0.0%	2,393	5.4%
Utilities	7,894,182	1,694,139	21.5%	1,566,222	19.4%
Fleet and Facility Charges	10,393,059	2,576,630	24.8%	2,729,350	26.2%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	2,717,814	679,454	25.0%	665,431	25.0%
Cost Allocation Plan Fee	1,570,771	392,693	25.0%	359,973	25.0%
Capital Outlay	1,625,000	-	0.0%	-	0.0%
Contingency	1,456,586	-	0.0%	-	0.0%
Transfer Out	229,804	57,451	25.0%	52,816	15.8%
Total Expenses	\$ 45,727,080	\$ 8,365,505	18.3%	\$ 8,750,299	19.7%
Fund Balance Addition / (Use)	\$ (3,469,173)	\$ 141,451		\$ 109,223	



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

as of December 31, 2020

Description	Revised Budget	FY20/21		FY19/20		
		YTD Actual	% of Budget s/b =	YTD Actual	% of Budget	
Revenues						
Charges for Services	\$ 24,228,044	\$ 8,503,878	35.1%	\$ 11,450,233	48.1%	
Licenses and Permits	-	-	0.0%	-	0.0%	
Intergovernmental	-	-	0.0%	-	0.0%	
Fines and Forfeitures	-	-	0.0%	-	0.0%	
Franchise Fees	-	-	0.0%	-	0.0%	
Other Revenues	66,061	15,460	23.4%	9,509	4.2%	
Project Encumbrance	21,541	-	0.0%	-	0.0%	
Transfers In	-	-	0.0%	-	0.0%	
Total Revenues	\$ 24,315,646	\$ 8,519,338	35.0%	\$ 11,459,741	47.7%	
Expenses						
Salaries and Benefits	\$ 10,677,820	\$ 2,463,320	23.1%	\$ 2,356,584	27.0%	
Supplies	425,343	156,949	36.9%	158,497	26.3%	
Contractual Services	3,350,154	451,913	13.5%	248,104	7.3%	
Community Sponsored Activities	-	-	0.0%	-	0.0%	
Other Operating Expenses	320,728	141,451	44.1%	117,839	28.0%	
Travel	31,500	775	2.5%	3,280	8.3%	
Utilities	343,021	83,638	24.4%	75,249	28.6%	
Fleet and Facility Charges	2,116,663	500,580	23.6%	489,853	23.1%	
Debt Service	1,925,907	320,985	16.7%	308,859	16.2%	
Enterprise Dividend	1,896,850	474,213	25.0%	468,050	25.0%	
Cost Allocation Plan Fee	1,220,639	305,160	25.0%	267,290	25.0%	
Capital Outlay	335,949	54,831	16.3%	54,134	14.4%	
Contingency	-	-	0.0%	-	0.0%	
Transfer Out	1,349,499	337,375	25.0%	385,121	25.0%	
Subtotal Operating	23,994,073	5,291,189	22.1%	4,932,860	22.1%	
Transfer Out - Capital	2,029,855	507,464	25.0%	420,000	25.0%	
Total Expenses	\$ 26,023,928	\$ 5,798,653	22.3%	\$ 5,352,860	22.3%	
Fund Balance Addition / (Use)	\$ (1,708,282)	\$ 2,720,685		\$ 6,106,882		

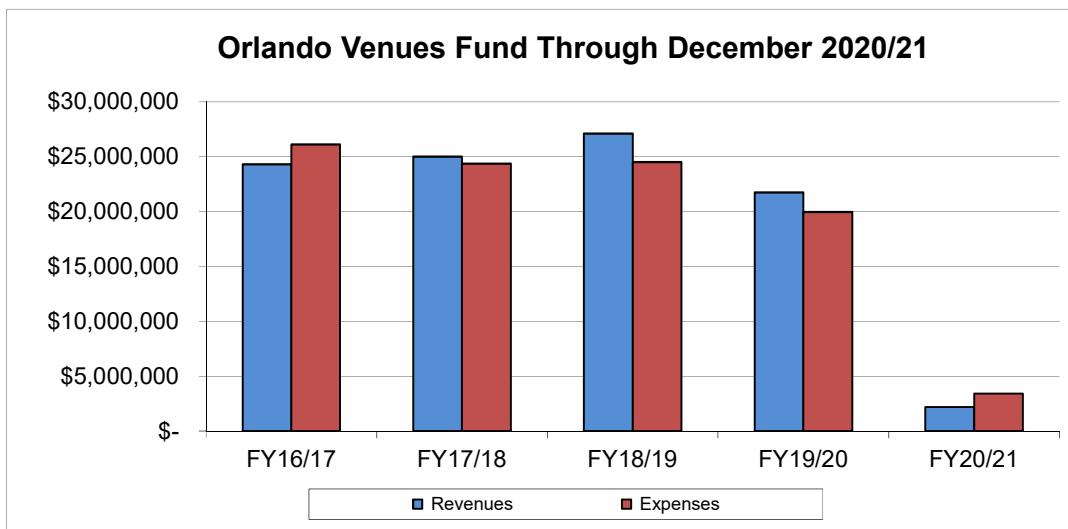


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of December 31, 2020

Description	Revised Budget	FY20/21		FY19/20	
		YTD Actual	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 17,905,415	\$ 1,398,784	7.8%	\$ 6,705,266	38.3%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	-	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	827,992	159,306	19.2%	355,769	44.0%
Project Encumbrance	-	-	0.0%	-	0.0%
Fund Balance	-	-	0.0%	-	0.0%
Transfers In	2,455,500	613,875	25.0%	623,268	25.0%
Total Revenues	\$ 21,188,907	\$ 2,171,965	10.3%	\$ 7,684,303	36.9%
Expenses					
Salaries and Benefits	\$ 7,193,585	\$ 1,480,155	20.6%	\$ 2,020,969	29.7%
Supplies	441,187	144,777	32.8%	122,476	29.7%
Contractual Services	5,001,764	433,781	8.7%	1,948,090	37.7%
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%
Other Operating Expenses	1,681,262	(268,531)	-16.0%	945,533	63.0%
Travel	75,500	-	0.0%	2,426	3.8%
Utilities	4,014,352	878,486	21.9%	1,032,874	25.5%
Fleet and Facility Charges	70,118	13,100	18.7%	18,649	20.8%
Debt Service	-	-	0.0%	-	0.0%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	-	-	0.0%	-	0.0%
Cost Allocation Plan Fee	1,071,177	267,794	25.0%	259,140	25.0%
Capital Outlay	-	75,492	0.0%	17,445	0.0%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	1,639,962	340,750	20.8%	351,970	20.7%
Total Expenses	\$ 21,188,907	\$ 3,390,179	16.0%	\$ 6,743,948	32.4%
Fund Balance Addition / (Use)	\$ -	\$ (1,218,214)		\$ 940,355	

NOTE: There have been no events at Amway since March 2020. This is negatively impacting Charges for Services

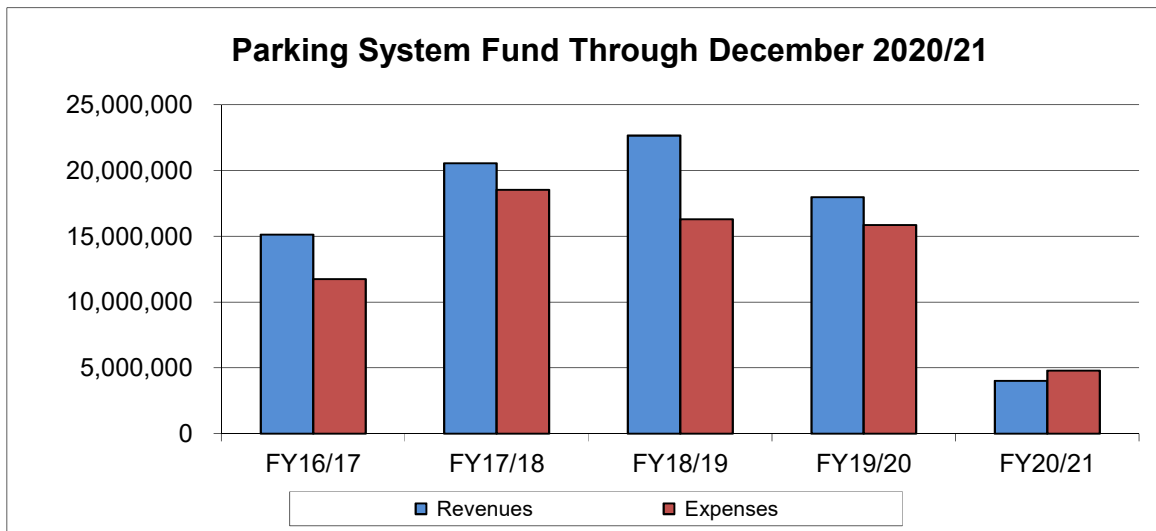


Budget to Actual Comparison - Parking System Fund (4132_F)

as of December 31, 2020

Description	Revised Budget	FY20/21		FY19/20	
		YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 18,216,025	\$ 3,043,969	16.7%	\$ 5,245,230	31.2%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	50,000	50,000	100.0%	-	0.0%
Fines and Forfeitures	2,200,000	882,253	40.1%	645,542	40.3%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	104,560	24,691	23.6%	516,557	48.9%
Project Encumbrance	-	-	0.0%	-	0.0%
Fund Balance	59,784	-	0.0%	-	0.0%
Transfers In	11,000	2,750	25.0%	2,750	25.0%
Total Revenues	\$ 20,641,369	\$ 4,003,663	19.4%	\$ 6,410,079	32.8%
Expenses					
Salaries and Benefits	\$ 7,319,977	\$ 1,539,241	21.0%	\$ 1,639,387	25.2%
Supplies	320,050	43,923	13.7%	55,032	18.9%
Contractual Services	2,698,993	235,130	8.7%	382,264	18.1%
Other Operating Expenses	491,041	58,477	11.9%	101,319	29.2%
Travel	19,500	-	0.0%	4,079	24.7%
Utilities	486,492	131,754	27.1%	137,538	31.0%
Fleet and Facility Charges	184,968	54,784	29.6%	42,428	24.1%
Debt Service *	4,245,900	1,815,401	42.8%	(1,231,348)	-21.7%
Enterprise Dividend	1,688,683	422,171	25.0%	397,889	32.6%
Cost Allocation Plan Fee	1,519,515	379,879	25.0%	258,617	27.2%
Capital Outlay	150,000	-	0.0%	-	0.0%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	1,516,250	110,312	7.3%	383,562	44.0%
Total Expenses	\$ 20,641,369	\$ 4,791,072	23.2%	\$ 2,170,768	11.1%
Fund Balance Addition / (Use)	\$ -	\$ (787,409)		\$ 4,239,311	

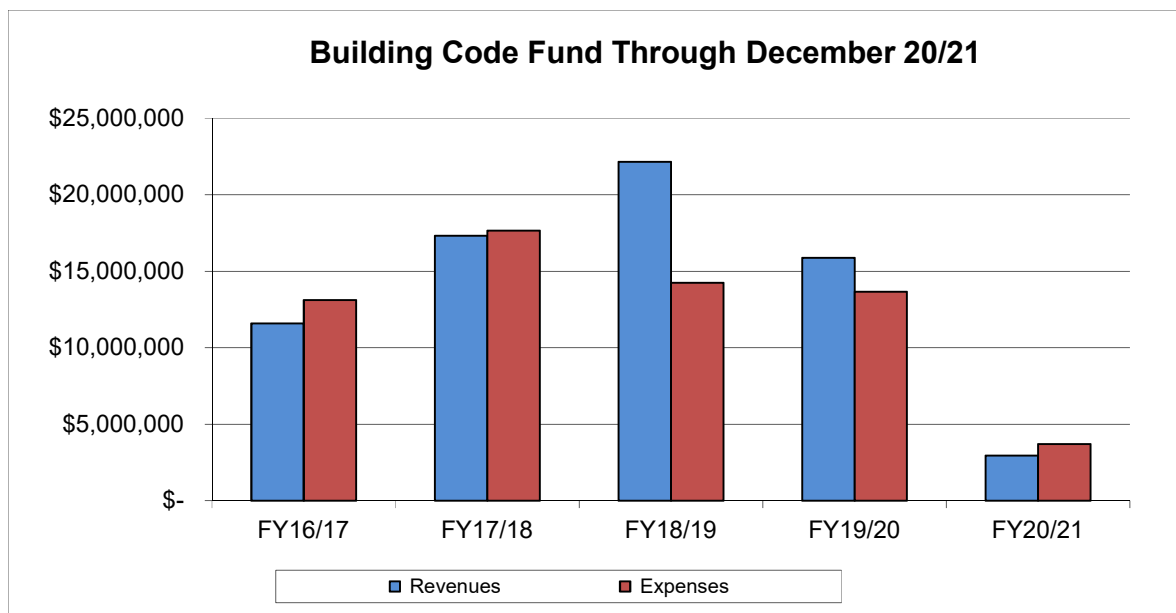
* In the previous year \$2.9M was refunded and applied to the principal of debt related to the 2009C Bonds. This was part of an effort to reduce future debt service.



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

as of December 31, 2020

Description	Revised Budget	FY20/21		FY19/20	
		YTD Actual	% of Budget	YTD Actual	% of Budget
		s/b=	25.0%		
Revenues					
Charges for Services	\$ 1,200,000	\$ 350,415	29.2%	\$ 425,682	47.3%
Licenses and Permits	14,950,000	2,556,244	17.1%	3,887,597	27.4%
Intergovernmental	-	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	145,692	46,968	32.2%	59,650	50.4%
Project Encumbrance	-	-	0.0%	-	0.0%
Fund Balance	-	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 16,295,692	\$ 2,953,627	18.1%	\$ 4,372,929	24.2%
Expenses					
Salaries and Benefits	\$ 12,241,403	\$ 2,582,222	21.1%	\$ 2,672,841	23.0%
Supplies	182,400	67,258	36.9%	233,931	91.7%
Contractual Services	691,000	131,171	19.0%	111,114	2.6%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	597,564	123,007	20.6%	142,969	25.1%
Travel	35,000	-	0.0%	4,047	8.4%
Utilities	39,900	9,279	23.3%	11,543	29.5%
Fleet and Facility Charges	427,648	84,310	19.7%	88,567	25.6%
Debt Service	-	-	0.0%	-	0.0%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	-	-	0.0%	-	0.0%
Cost Allocation Plan Fee	2,812,383	703,096	25.0%	666,118	25.0%
Capital Outlay	348,260	17,362	5.0%	5,487	0.9%
Contingency	20,134	-	0.0%	-	0.0%
Transfer Out	-	-	0.0%	-	0.0%
Total Expenses	\$ 17,395,692	\$ 3,717,704	21.4%	\$ 3,936,617	19.3%
Fund Balance Addition / (Use)	\$ (1,100,000)	\$ (764,077)		\$ 436,312	



Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
			s/b= 25.0%		
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 2,377,704	429,098.97	\$ 1,948,605	18.0%	16.6%
Expenses					
Salaries/Benefits	-	0.00	-		
Operating	2,377,704	419,944.88	1,957,759		
Subtotal Expenses	<u>2,377,704</u>	<u>419,945</u>	<u>1,957,759</u>	17.7%	18.0%
Net (Fund Balance)	<u>\$ -</u>	<u>9,154</u>	<u>\$ (9,154)</u>		
Fund 0020 (Mennello Museum)					
Revenues	\$ 616,976	142,644	\$ 474,332	23.1%	23.9%
Expenses					
Salaries/Benefits	446,897	86,629	360,268		
Operating	170,079	43,692	126,387		
Subtotal Expenses	<u>616,976</u>	<u>130,321</u>	<u>486,655</u>	21.1%	25.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 12,323</u>	<u>\$ (12,323)</u>		
Fund 0023 (After School All Stars)					
Revenues	\$ 4,042,988	606,264	\$ 3,436,724	15.0%	13.3%
Expenses					
Salaries/Benefits	3,333,815	564,856	2,768,959		
Operating	709,173	225,883	483,290		
Subtotal Expenses	<u>4,042,988</u>	<u>790,739</u>	<u>3,252,249</u>	19.6%	20.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (184,475)</u>	<u>\$ 184,475</u>		
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 1,869,319	947,811	\$ 921,508	50.7%	-7.8%
Expenses					
Salaries/Benefits	156,289	113,790	42,499		
Operating	1,713,030	2,296,839	(583,809)		
Subtotal Expenses	<u>1,869,319</u>	<u>2,410,629</u>	<u>(541,310)</u>	129.0%	18.7%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,462,818)</u>	<u>\$ 1,462,818</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
			s/b= 25.0%		
Special Revenue Funds					
Fund 1070 (Transportation Impact Fee - North)					
Revenues	9,354,134	551,616	\$ 8,802,518	5.9%	22.0%
Expenses					
Salaries / Benefits	-	5,584	(5,584)		
Other Operating	9,354,134	409,579	8,944,555		
Subtotal Expenses	<u>9,354,134</u>	<u>415,162</u>	<u>8,938,972</u>	4.4%	2.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 136,453</u>	<u>\$ (136,453)</u>		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 26,213,328	559,653	\$ 25,653,675	2.1%	6.4%
Expenses					
Salaries / Benefits	-	5,583	(5,583)		
Other Operating	26,213,328	1,576,604	24,636,724		
Subtotal Expenses	<u>26,213,328</u>	<u>1,582,187</u>	<u>24,631,141</u>	6.0%	5.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,022,534)</u>	<u>\$ 1,022,534</u>		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 21,658,800	1,469,669	\$ 20,189,131	6.8%	5.8%
Expenses					
Salaries/Benefits	-	5,583	(5,583)		
Operating	\$ 21,658,800	(97,498)	21,756,298		
Subtotal Expenses	<u>21,658,800</u>	<u>(91,915)</u>	<u>21,756,298</u>	N/A	7.3%
Net (Fund Balance)	<u>\$ -</u>	<u>1,561,584</u>	<u>\$ (1,567,167)</u>		
Fund 1100 (Gas Tax)					
Revenues	\$ 19,804,828	2,116,923	\$ 17,687,905	10.7%	14.6%
Expenses					
Salaries/Benefits	1,101	-	1,101		
Operating	19,803,727	2,546,102	17,257,625		
Subtotal Expenses	<u>19,804,828</u>	<u>2,546,102</u>	<u>17,258,726</u>	12.9%	15.4%
Net (Fund Balance)	<u>\$ -</u>	<u>(429,179)</u>	<u>\$ 429,179</u>		
Fund 1155 (Leu Gardens)					
Revenues	\$ 3,138,704	1,026,472	\$ 2,112,232	32.7%	25.0%
Expenses					
Salaries/Benefits	1,842,471	419,488	1,422,983		
Operating	1,296,233	328,581	967,652		
Subtotal Expenses	<u>3,138,704</u>	<u>748,069</u>	<u>2,390,636</u>	23.8%	26.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 278,403</u>	<u>\$ (278,403)</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
			s/b= 25.0%		
Special Revenue Funds, Cont'd					
Fund 1200 (Housing and Urban Development Grants)					
Revenues	\$ 17,298,942	825,485	\$ 16,473,457	4.8%	5.3%
Expenses					
Salaries/Benefits	1,443,833	217,166	1,226,667		
Operating	15,855,109	649,674	15,205,435		
Subtotal Expenses	<u>17,298,942</u>	<u>866,840</u>	<u>16,432,102</u>	5.0%	8.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (41,355)</u>	<u>\$ 41,355</u>		
Fund 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 77,685,879	26,364,659	\$ 51,321,220	33.9%	33.1%
Expenses					
Salaries/Benefits	3,289,369	768,997	2,520,372		
Operating	74,396,510	2,585,881	71,810,629		
Subtotal Expenses	<u>77,685,879</u>	<u>3,354,878</u>	<u>74,331,001</u>	4.3%	4.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 23,009,781</u>	<u>\$ (23,009,781)</u>		
Fund 1285 (GOAA Police)					
Revenues	\$ 18,049,127	3,282,192	\$ 14,766,935	18.2%	7.1%
Expenses					
Salaries/Benefits	14,496,825	3,438,500	11,058,325		
Operating	3,552,302	858,260	2,694,042		
Subtotal Expenses	<u>18,049,127</u>	<u>4,296,760</u>	<u>13,752,367</u>	23.8%	24.7%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,014,567)</u>	<u>\$ 1,014,567</u>		
Dependent District Funds					
Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,997,300	1,647,918	\$ 5,349,382	23.6%	28.9%
Expenses					
Salaries/Benefits	439,054	103,560	335,494		
Operating	* 6,558,246	3,251,046	3,307,200		
Subtotal Expenses	<u>6,997,300</u>	<u>3,354,605</u>	<u>3,642,695</u>	47.9%	50.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,706,687)</u>	<u>\$ 1,706,687</u>		
		* Tax increment payment.			

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2020

Description	Revised Budget	Revenues/ Expenditures	Remaining Budget	% of Budget Utilized	PY % of Budget Utilized
			s/b= 25.0%		
Internal Service Funds					
Fund 5001 (Fleet Management)					
Revenues	\$ 20,562,694	4,837,164	\$ 15,725,530	23.5%	28.1%
Expenses					
Salaries/Benefits	4,255,343	1,019,360	3,235,983		
Operating	16,307,351	2,838,552	13,468,799		
Subtotal Expenses	<u>20,562,694</u>	<u>3,857,912</u>	<u>16,704,782</u>	18.8%	28.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 979,252</u>	<u>\$ (979,252)</u>		
Fund 5005 (Facilities Management)					
Revenues	\$ 15,606,783	3,933,813	\$ 11,672,970	25.2%	26.2%
Expenses					
Salaries/Benefits	4,345,227	942,493	3,402,734		
Operating	11,261,556	3,165,403	8,096,153		
Subtotal Expenses	<u>15,606,783</u>	<u>4,107,896</u>	<u>11,498,887</u>	26.3%	28.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (174,083)</u>	<u>\$ 174,083</u>		
Fund 5010 (Health Care)					
Revenues	\$ 71,216,084	12,414,880	\$ 58,801,204	17.4%	26.8%
Expenses					
Salaries/Benefits	151,553	2,664	148,889		
Operating	71,064,531	17,781,038	53,283,493		
Subtotal Expenses	<u>71,216,084</u>	<u>17,783,702</u>	<u>53,432,382</u>	25.0%	25.5%
Net (Fund Balance)	<u>\$ -</u>	<u>(5,368,821)</u>	<u>\$ 5,368,821</u>		
Fund 5015 (Risk Management)					
Revenues	\$ 16,989,728	3,265,637	\$ 13,724,091	19.2%	26.4%
Expenses					
Salaries/Benefits	1,587,392	331,244	1,256,148		
Operating	* 15,402,336	3,577,677	11,824,659		
Subtotal Expenses	<u>16,989,728</u>	<u>3,908,921</u>	<u>13,080,807</u>	23.0%	30.1%
Net (Fund Balance)	<u>\$ -</u>	<u>(643,284)</u>	<u>\$ 643,284</u>		
* Full year insurance policy costs are recorded early in the fiscal year					
Fund 5020 (Construction Management)					
Revenues	\$ 4,602,800	736,700	\$ 3,866,100	16.0%	16.7%
Expenses					
Salaries/Benefits	3,800,135	857,843	2,942,292		
Operating	802,665	164,666	637,999		
Subtotal Expenses	<u>4,602,800</u>	<u>1,022,510</u>	<u>3,580,290</u>	22.2%	25.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (285,810)</u>	<u>\$ 285,810</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2020

<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	\$ 7,355,971	1,431,959	\$ 5,924,012	19.5%	56.4%
Expenses					
Salaries/Benefits	1,871,933	222,910	1,649,023		
Operating	5,484,038	1,007,650	4,476,388		
Subtotal Expenses	<u>7,355,971</u>	<u>1,230,561</u>	<u>6,125,410</u>	16.7%	37.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 201,399</u>	<u>\$ (201,399)</u>		
Fund 4130 (Centroplex Garages)					
Revenues	\$ 3,052,717	667,612	\$ 2,385,105	21.9%	25.8%
Expenses					
Salaries/Benefits	153,778	30,293	123,485		
Operating	2,898,939	38,012	2,860,927		
Subtotal Expenses	<u>3,052,717</u>	<u>68,305</u>	<u>2,984,412</u>	2.2%	3.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 599,306</u>	<u>\$ (599,306)</u>		