



QUARTERLY REPORT

FY 2023/24

As of December 31, 2023

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

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General Fund Revenues Narrative

Budget Status as of December 31, 2023

Revenue Overview

The current City General Fund revenue budget is \$661M. The revenue budget was increased, via Budget Review Committee, in the first quarter by \$1.35M. The increases reflect higher anticipated EMT Transport revenue and a transfer from the Designated Revenue Fund. Through December, the City collected \$196M, which represents 29.7% of the total. This time last year, we had collected 28.5% of the revenue budget. The higher rate of collections this year is due largely to timing differences in remittances of property taxes and is not indicative itself of higher-than-expected General Fund revenue. Based on collections through the first quarter, it appears likely that our total General Fund revenue collections will meet or exceed the revenue budget.

Property Taxes

Property Taxes are the single largest revenue source. Through December, property tax collections are \$101.4M, or 31.5% of the budgeted revenues. Last year at this point we had received 27.9% of last year's budget. As noted above, this increase in receipts is due largely to timing differences in remittance of property taxes. We expect property tax collections to meet the property tax revenue budget.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends, and fees paid for direct services like EMS Transport. The year-to-date Charges for Services total revenue of \$16.8M is 26.9% of budget. This is ahead where we would expect them to be at this point and is due primarily to higher-than-expected EMS transport revenue. Police fees are noticeably weak which is related to delayed reimbursement for School Resource Officers (which has been received in January). At year end, we expect total Charges for Services revenue will slightly exceed our Charges for Services budget.

Fines and Forfeitures

As of the end of December we have collected revenue of \$870,564 or 19.6% of the budget. This is weaker than expected and below last year's collections through December. Both traffic-related fines and red light citations are below expectations. While Fines and Forfeitures are not a significant part of the revenue budget, overall, we will continue to monitor this revenue source in the coming months.

Franchise Fees

The FY24 Franchise Fee revenue budget is \$37.8M, a decrease of \$2.3M from last year's budget. This decrease is due to a rebalancing of the split between franchise fee equivalent and dividend payments from the Orlando Utilities Commission (OUC). The \$11.0M of Franchise Fees collected to date are 29.1% of the annual budget. Given the seasonality of the revenue source, this is above what we would. It is also roughly 11% above the prior year. We are in touch with OUC to better understand this but at present

General Fund Revenues Narrative (continued)

Budget Status as of December 31, 2023

we project Franchise Fees collections will normalize by year end. This revenue source should meet or exceed the budget at year end.

Intergovernmental Revenue

Intergovernmental Revenue collections, which are predominately OUC Dividend payments, total \$22.7M or 23.4% of its revenue budget. Given the seasonality of other intergovernmental revenue sources, this is consistent with expectations. The second largest source of Intergovernmental Revenue, State Revenue Sharing, is outpacing expectations. For comparison, last year total Intergovernmental collections were 23.6% of the budget at this point. We expect this group of revenues will meet or exceed the annual budget.

Licenses and Permits

The Local Business Tax is due in November. Collections-to-date of \$8.3M or 87.1% of the total. This is below the \$9.4M collected last year (or 91.1%) through December. As additional payments are received, we expect the full revenue budget will be collected. Permit revenue collections, \$1.4M to date, are 24.6% of budget. This is consistent with the prior year but permit revenue can vary widely from month to month so one should not rely too heavily on that indicator. By year end, the combined revenue from Licenses and Permits will likely meet or exceed the budget.

Sales and Use Taxes

We increased our Sales Tax revenue budget by more than 15% from FY23. To date this year, we have collected \$14.7M of Sales Tax. This is 28.3% of the budget and above what we expected even with the sharp budget increase. We are beginning to see the growth in Sales Tax revenue to moderate when compared to prior years. Communications Services Tax are also slightly above expectations. The combined revenue from both sources will likely be above the annual budget.

Other Revenue

The combined Other Revenue collected through December is \$5.5M or 30.9% of the total budget. Year-to-date our interest earnings are \$830,033 or almost double the total annual interest budget. In the current economic environment this may change over the coming quarters of the year. We are seeing strong Miscellaneous Revenue collections, mainly attributable to demand for OPD Extra Duty. As such, we saw corresponding increases in OPD salaries expense. Other Revenue will likely meet or exceed the annual revenue budget.

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2023

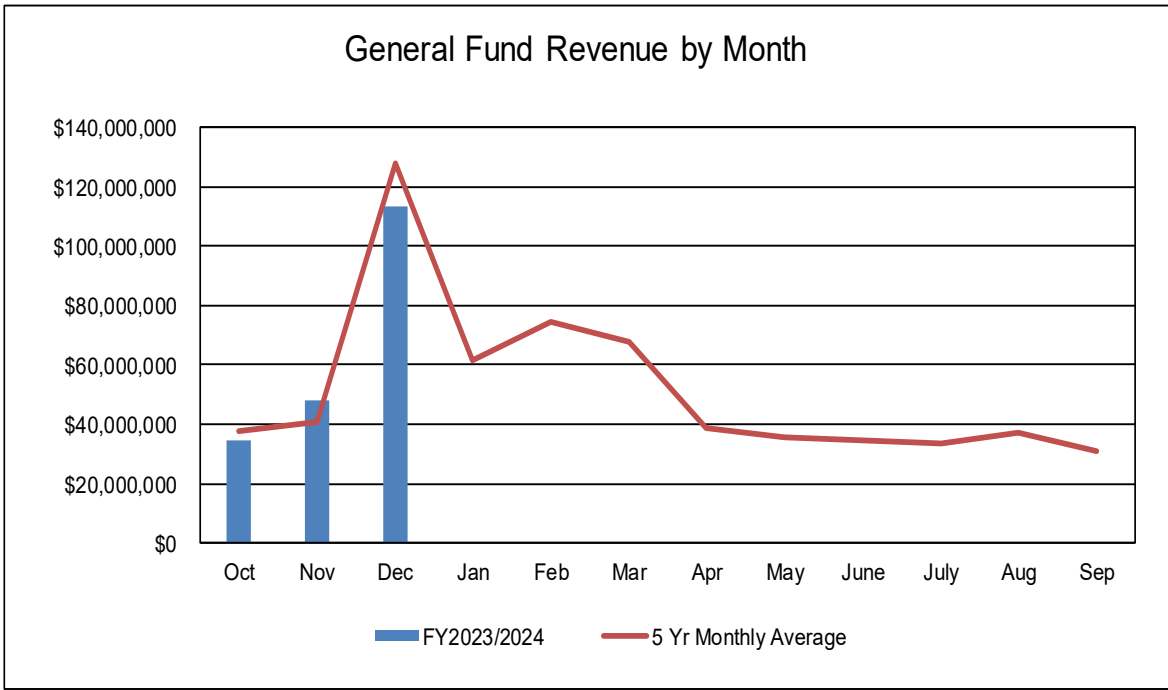
<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u>	<u>CY % of Budget</u>	<u>PY % of Budget</u>
s/b = 25.0%					
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 321,630,164	\$ 101,364,565	\$ 220,265,599	31.5%	27.9%
Property Taxes	321,630,164	101,364,565	220,265,599	31.5%	27.9%
Charges for Services					
User Charges and Fees	43,789,725	10,797,094	32,992,631	24.7%	24.9%
Fire Related Fees	10,720,794	5,034,243	5,686,551	47.0%	41.7%
Police Related Fees	5,035,000	276,253	4,758,747	5.5%	44.9%
Recreation and Culture Fees	3,035,800	714,101	2,321,699	23.5%	25.7%
Charges for Services	62,581,319	16,821,690	45,759,629	26.9%	29.2%
Fines and Forfeitures					
Traffic Related Fines	1,150,000	180,764	969,236	15.7%	12.9%
Red Light Citations	3,300,000	689,800	2,610,200	20.9%	29.7%
Fines and Forfeitures	4,450,000	870,564	3,579,436	19.6%	25.3%
Franchise Fees					
Franchise Fees (1)	37,844,500	11,020,963	26,823,537	29.1%	24.6%
Franchise Fees	37,844,500	11,020,963	26,823,537	29.1%	24.6%
Intergovernmental Revenue					
Local Revenues	200,000	-	200,000	0.0%	0.0%
Orlando Utilities Commission (OUC) Dividend (1)	72,568,000	17,484,501	55,083,499	24.1%	25.3%
Grant Revenue (2)	1,636,874	-	1,636,874	0.0%	0.0%
Insurance Premium Taxes (3)	5,050,000	-	5,050,000	0.0%	0.0%
Jurisdictional Memorandums and Agreements	328,000	96,020	231,980	29.3%	57.9%
State Revenue Sharing	17,306,260	5,122,168	12,184,092	29.6%	26.4%
Intergovernmental Revenue	97,089,134	22,702,689	74,386,445	23.4%	23.6%
Licenses and Permits					
Local Business Taxes	9,510,000	8,286,826	1,223,174	87.1%	91.1%
Permits	5,593,250	1,374,079	4,219,171	24.6%	22.0%
Licenses and Permits	15,103,250	9,660,905	5,442,345	64.0%	65.9%
Sales and Use Taxes					
Communication Services Tax	13,552,550	3,431,129	10,121,421	25.3%	28.2%
State Sales Tax	52,000,000	14,697,858	37,302,142	28.3%	32.0%
Sales and Use Taxes	65,552,550	18,128,987	47,423,563	27.7%	31.1%
Operating Revenues Total	\$604,250,917	\$180,570,363	\$423,680,554	29.9%	28.5%

Budget to Actual Comparison - General Fund Revenues (continued)

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u>	<u>CY % of Budget</u> s/b = 25.0%	<u>PY % of Budget</u>
Other Revenues					
Interest	\$ 463,000	\$ 830,033	\$ (367,033)	179.3%	131.3%
Other Miscellaneous Revenues	17,308,468	4,667,072	12,641,396	27.0%	29.7%
Special Assessments	30,000	10,147	19,853	33.8%	454.3%
Other Revenues	17,801,468	5,507,252	12,294,216	30.9%	32.4%
Non-Operating Revenues Total	\$ 17,801,468	\$ 5,507,252	\$ 12,294,216	30.9%	32.4%
Transfers In	39,098,659	9,962,165	29,136,494	25.5%	27.7%
Total Revenues	\$ 661,151,044	\$ 196,039,780	\$ 465,111,264	29.7%	28.5%

- 1) \$106.7M to be received from OUC between Franchise Fees & Dividend.
- 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, 2023

Current Approved Budget:		
	\$	661,151,044
Expenses:		
Year to Date (Prior Months)	97,268,701	14.7%
Current Month	101,534,362	15.4%
Total Expenses to Date (Target = 25.0%)	198,803,063	30.1%
Unexpended Balance	\$ 462,347,981	69.9%

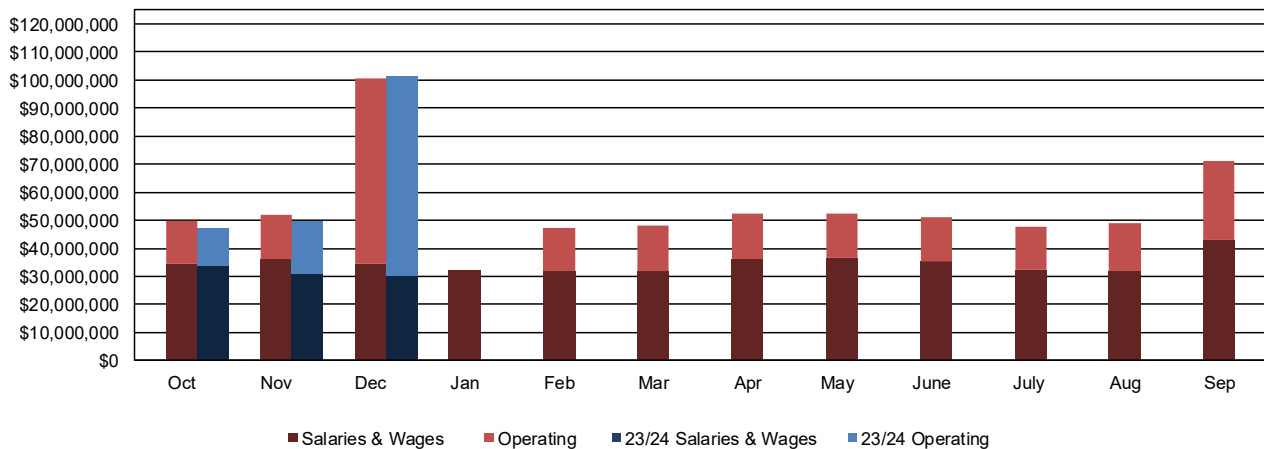
Overview

Year-to-date General Fund spending is as expected. Through December, the City's General Fund has expended \$198.8M or 30.1% of the total annual expenditure budget. Operating expenditures (excluding tax increment payments, debt service, contingencies, and transfer to other funds) are 24.1% of the operating budget. This is similar to last year's 24.8% through the first quarter.

The spike in December expenditures is the result of the payments of the tax increment contributions. The excess payments amount, roughly \$17M, should be returned to the General Fund in January. Year-to-date spending on personnel expenses is 24.2% of that budget, about what we would expect. To date, we have not used any of our \$13M General Fund Contingency. Payments to community partners underly the spending in Community Activities. Timing of payments is driving pressure on the Supplies budget. Both should normalize over the balance of the year.

While there are variations from Department to Department, overall, total General Fund expenditures are under budget and are expected to end the year at or slightly below the total annual budget.

Actual vs. Expected Personnel & Operating Expenditures by Month



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	PY % of Budget
Personnel Expenses	\$394,949,252	\$ 95,471,941	\$ 299,477,311	24.2%	24.5%
Supplies	10,185,954	3,739,653	6,446,301	36.7%	41.0%
Contractual Services	42,672,031	9,395,117	33,276,914	22.0%	20.7%
Community Activities	11,661,964	3,217,785	8,444,179	27.6%	37.9%
Other Operating Expenses	8,452,605	1,194,095	7,258,510	14.1%	17.3%
Travel	922,020	122,051	799,969	13.2%	18.7%
Utilities	14,757,666	3,848,764	10,908,902	26.1%	26.8%
Fleet and Facility Charges	37,993,858	8,730,103	29,263,755	23.0%	25.3%
Debt Service	16,562,355	2,743,889	13,818,466	16.6%	14.3%
Tax Increment Contributions	36,771,496	53,535,033	(16,763,537)	145.6%	144.1%
Cost Allocation Plan Fee	-	-	-	0.0%	0.0%
Capital Outlay	5,314,424	73,006	5,241,418	1.4%	1.7%
Contingencies	13,000,000	-	13,000,000	0.0%	0.0%
Transfer Out	67,907,419	16,731,625	51,175,794	24.6%	23.7%
Total Expenses	\$661,151,044	\$ 198,803,063	\$ 462,347,981	30.1%	30.6%

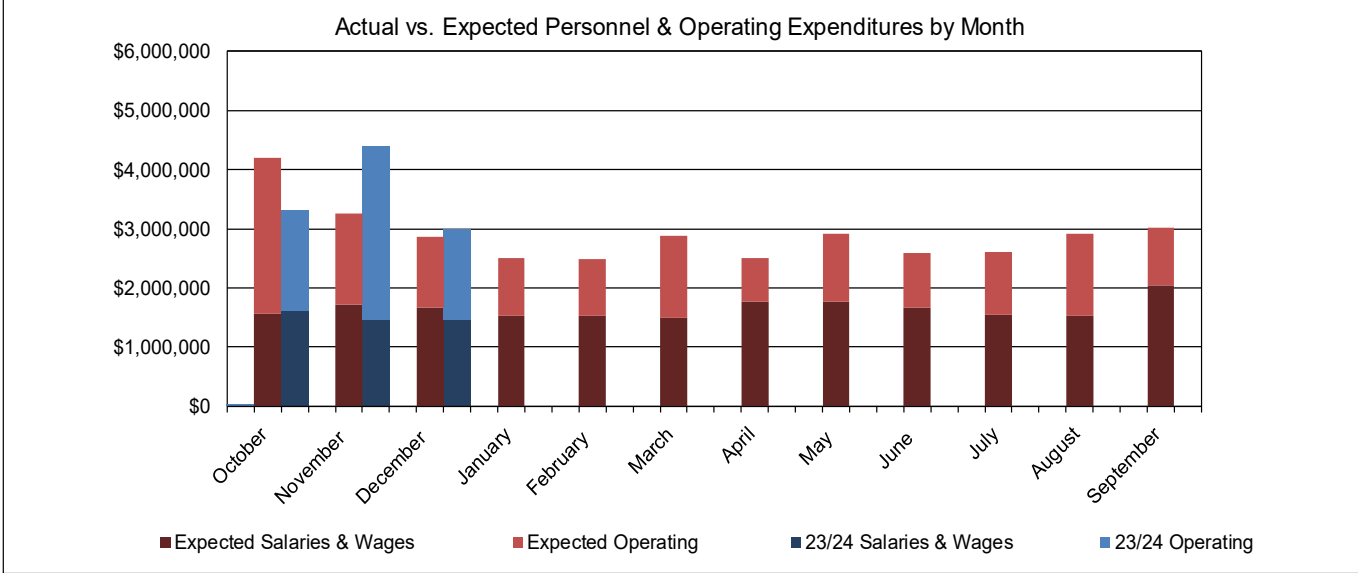
Business and Financial Services

Budget Status as of December 31, 2023

Current Approved Budget	\$	38,877,321	
Expenses:			
Year to Date (Prior Months)		7,703,372	19.8%
Current Month		<u>2,975,341</u>	7.7%
Total Expenses to Date (Target = 25.0%)		10,678,714	27.5%
Unexpended Balance	\$	<u>28,198,607</u>	72.5%

Department Overview

Office of Business and Financial Services (OBFS) includes Information Technology (IT) contracts, city hall maintenance, property management, accounting, payroll, treasury, risk management and procurement for the city. Within the OBFS year-to-date spending is as expected. OBFS historically runs high in Quarter 1 due to IT contract renewals and FY 24 is no exception. This spending pattern is evident in the graph below. Another pattern that is repeating itself is underspending in salaries and benefits due to vacant positions. OBFS vacancies are among the highest city-wide. Given this and current spending trends, we anticipate that the department will end the year with a surplus.



Economic Development

Budget Status as of December 31, 2023

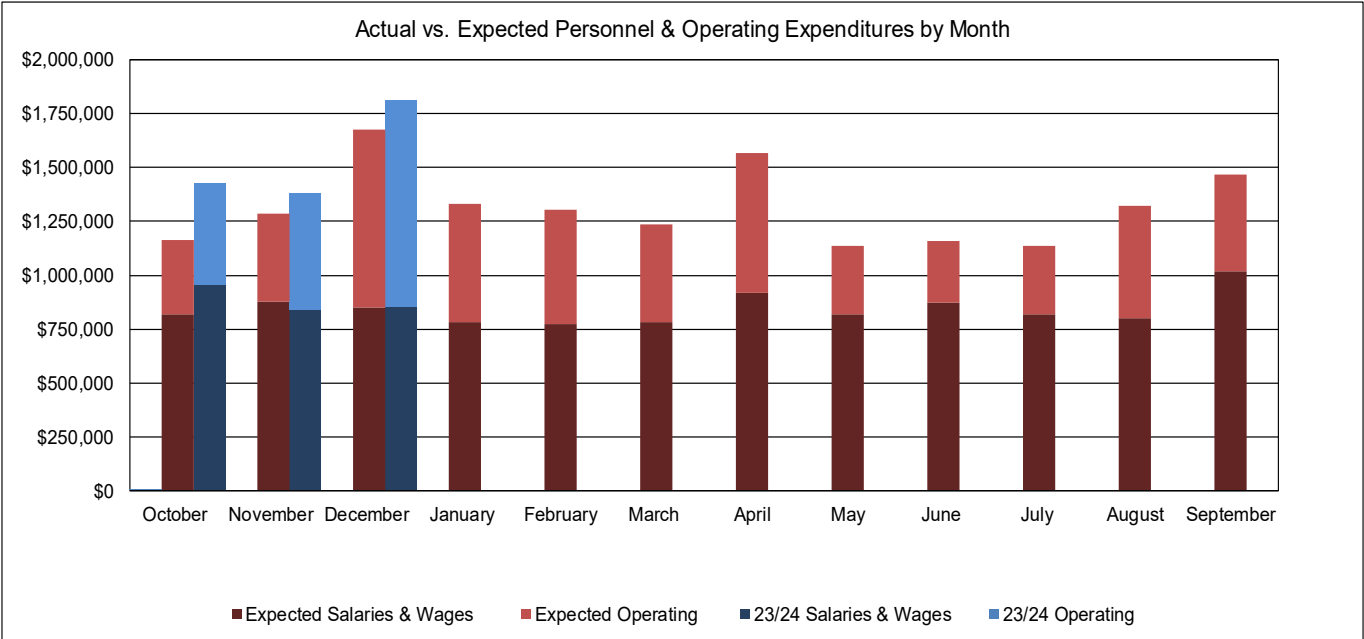
Current Approved Budget	\$	19,305,548	
Expenses:			
Year to Date (Prior Months)		2,809,037	14.6%
Current Month		<u>1,812,279</u>	9.4%
Total Expenses to Date (Target = 25.0%)		4,621,316	23.9%
Unexpended Balance	\$	<u>14,684,232</u>	76.1%

Department Overview

The General Fund portions of the Economic Development Department described here include the Business Development, Code Enforcement, City Planning and Permitting.

As Quarter 1 comes to a close, Economic Development's spending patterns have been in line with prior fiscal years. Operational expenses tend to vary as many of the partnership agreement payments hit at different times every fiscal year. For example, the annual funding agreement with UCF Research Foundation was paid this quarter instead of in quarter 2 like last fiscal year.

Although Operational Expenses has been slightly higher than previous fiscal years, we still expect the department to end the fiscal year with a surplus in their expense budget.



Executive Offices

Budget Status as of December 31, 2023

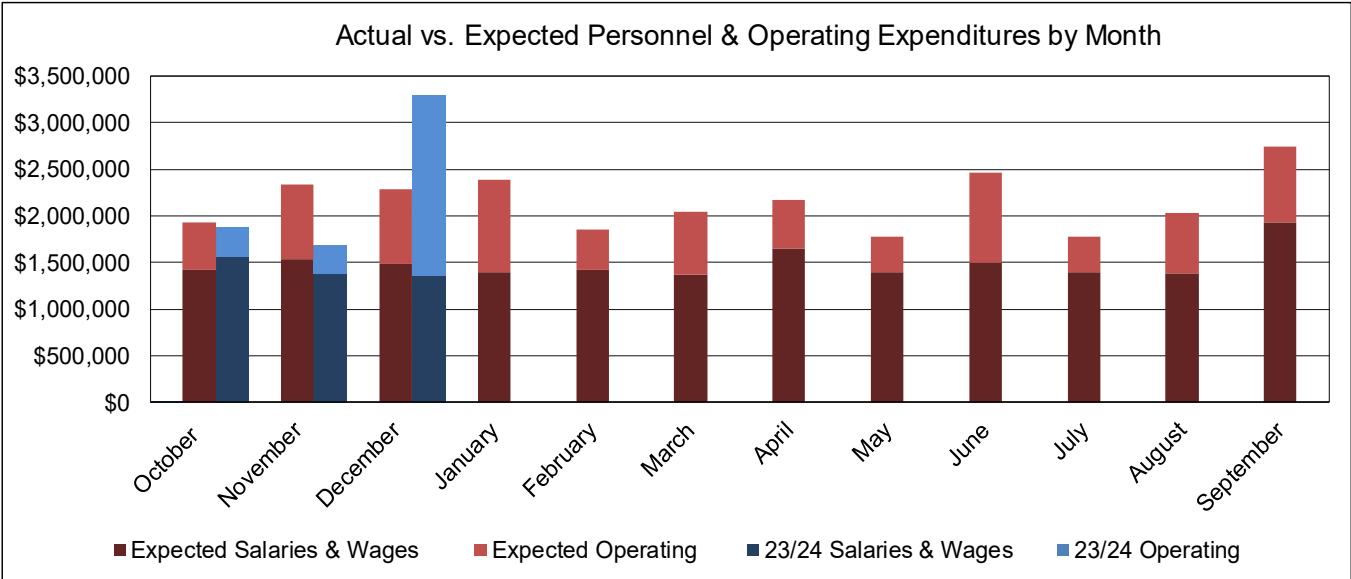
Current Approved Budget	\$	29,501,503	
Expenses:			
Year to Date (Prior Months)		3,566,496	12.1%
Current Month		<u>3,285,023</u>	<u>11.1%</u>
Total Expenses to Date (Target = 25.0%)		6,851,519	23.2%
Unexpended Balance	\$	<u>22,649,984</u>	<u>76.8%</u>

Department Overview

The General Fund portions of the Executive Offices Department described here include all the divisions that support the Chief of Staff, Chief Administrative Officer, City Attorney and Commissioners in carrying out their duties.

The Executive Offices Personnel and Operating expenses are currently similar to previous fiscal years. Please note that December's expenses are higher than anticipated due to the Community Service Partnership payments occurring in December. In past years we saw these payments spread from November through January (Q2).

Given current spending trends we anticipate the Executive Offices to end the fiscal year in a surplus which is in line with previous years.



Families, Parks and Recreation Department

Budget Status as of December 31, 2023

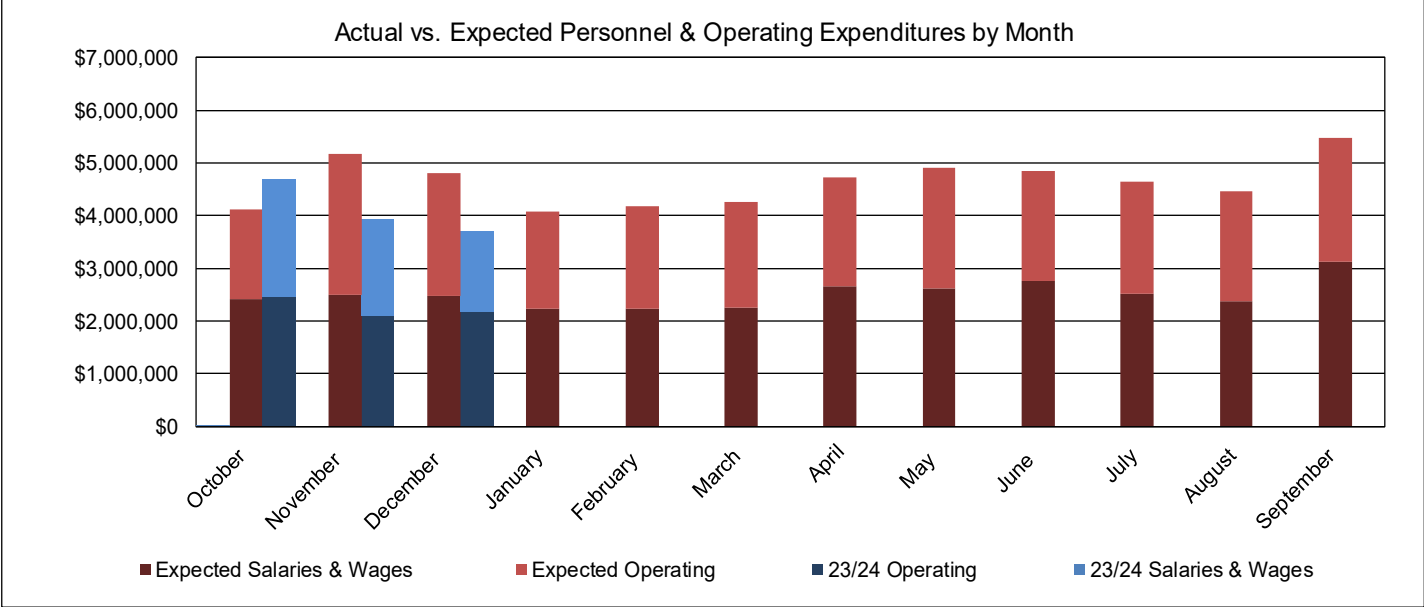
Current Approved Budget	\$	55,335,650	
Expenses:			
Year to Date (Prior Months)		8,604,624	15.5%
Current Month		<u>3,683,265</u>	6.7%
Target Expenses to Date (Target = 25.0%)		12,287,888	22.2%
Unexpended Balance	\$	<u>43,047,762</u>	77.8%

Department Overview

Families, Parks and Recreation (FPR) adopted budget increased 8.5% from prior year, including adding twenty eight (28) Grants Fund and General Fund positions to provide residents more programs and services. Historically, many of these activities were facilitated via temporary/seasonal (T/S) staff. In an effort to retain experienced T/S staff and reduce the reliance on T/S budget, \$750,000 in budget was added in Q1 to add twelve (12) fulltime staff members at various neighborhood centers. In addition, one (1) Parks Project Manager was added to oversee the increase of capital projects added in FY24.

T/S spending is running about 15% higher than the prior year. It is expected reliance on T/S will slow in Q2 as the aforementioned new positions are deployed. Supplies and Contractual expenses are slightly over expected levels. In addition, the \$2.3M contribution to the Central Florida Foundation to provide services at Kidz Zones has not occurred and typically takes place in Q1. This payment will cause an increase in operating expenses during Q2.

Assuming seasonality, FPR is projected to finish the year with a deficit of \$500K - \$1M. This is heavily contingent upon T/S usage, which if controlled, could result in the department finishing closer to budget.



Fire Department

Budget Status as of December 31, 2023

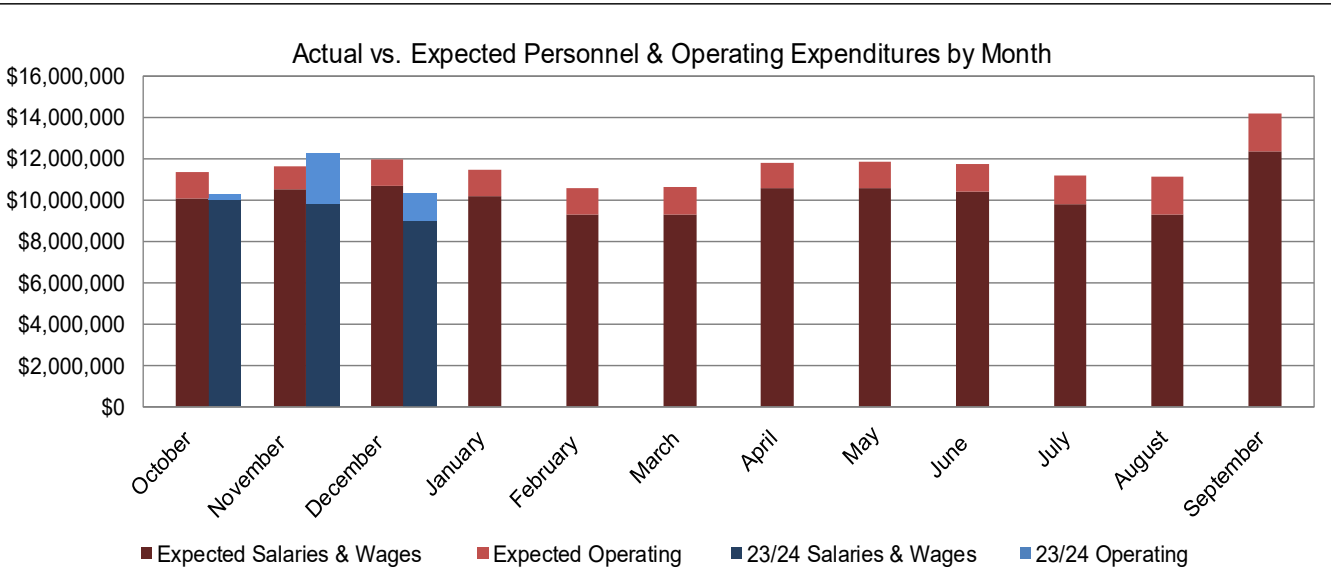
Current Approved Budget	\$	137,438,365	
Expenses:			
Year to Date (Prior Months)		22,505,257	16.4%
Current Month		<u>10,341,378</u>	7.5%
Total Expenses to Date (Target = 25.0%)		32,846,635	23.9%
Unexpended Balance	\$	<u>104,591,730</u>	76.1%

Department Overview

The Orlando Fire Department (OFD) has the second largest General Fund budget. The Fire department is one of the two departments within the general fund who experienced an increase. OFD's increase in budget is to support the addition of civilian paramedics and to fund the PMO payment.

The first quarter expenses include a pensionable lump sum payment made to staff that reached the maximum step increase, per the collective bargaining agreement. Vacancies have increased, driving an increase in overtime. While saving with vacant positions will mitigate the impact of spending on overtime, these overtime costs will still exert pressure on OFD's budget.

Based on current trends, OFD is likely to exceed its General Fund budget.



Housing and Community Development

Budget Status as of December 31, 2023

Current Approved Budget	\$	1,323,692
Expenses:		
Year to Date (Prior Months)		111,343 8.4%
Current Month		32,741 2.5%
Total Expenses to Date (Target = 25.0%)		144,085 10.9%
Unexpended Balance	\$	1,179,607 89.1%

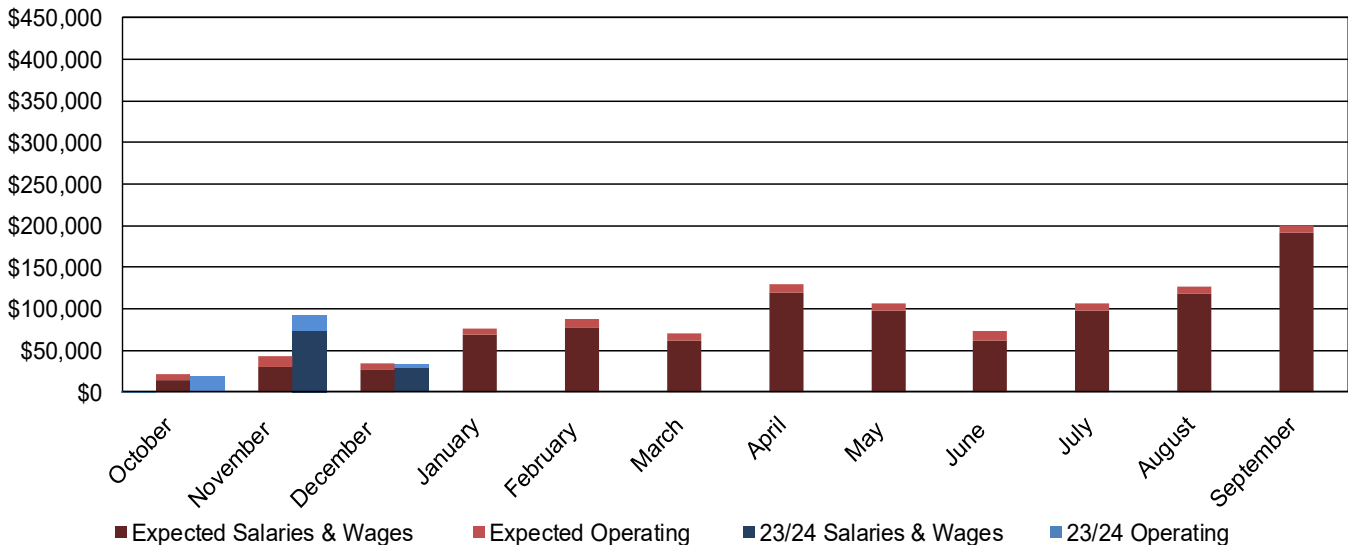
Department Overview

The Housing and Community Development Department is primarily grant-funded, and utilizes grant administrative funding for costs whenever possible before charging the General Fund described here. Through December, the department has spent roughly 11% of their total General Fund expenditure budget for FY 23/24.

The department has allocated all costs incurred thus far this year, and General Fund usage at this point is similar to what has been seen in recent years, allowing for minor variances in how quickly costs are allocated. This year, on top of the annual Housing grant awards, the department is also continuing to utilize supplemental grant funding related to the COVID-19 pandemic and administrative budget for their work on the City's Accelerate Orlando initiatives.

Given this and current spending trends, we do not anticipate that the department will exceed their budget.

Actual vs. Expected Personnel & Operating Expenditures by Month



Human Resources

Budget Status as of December 31, 2023

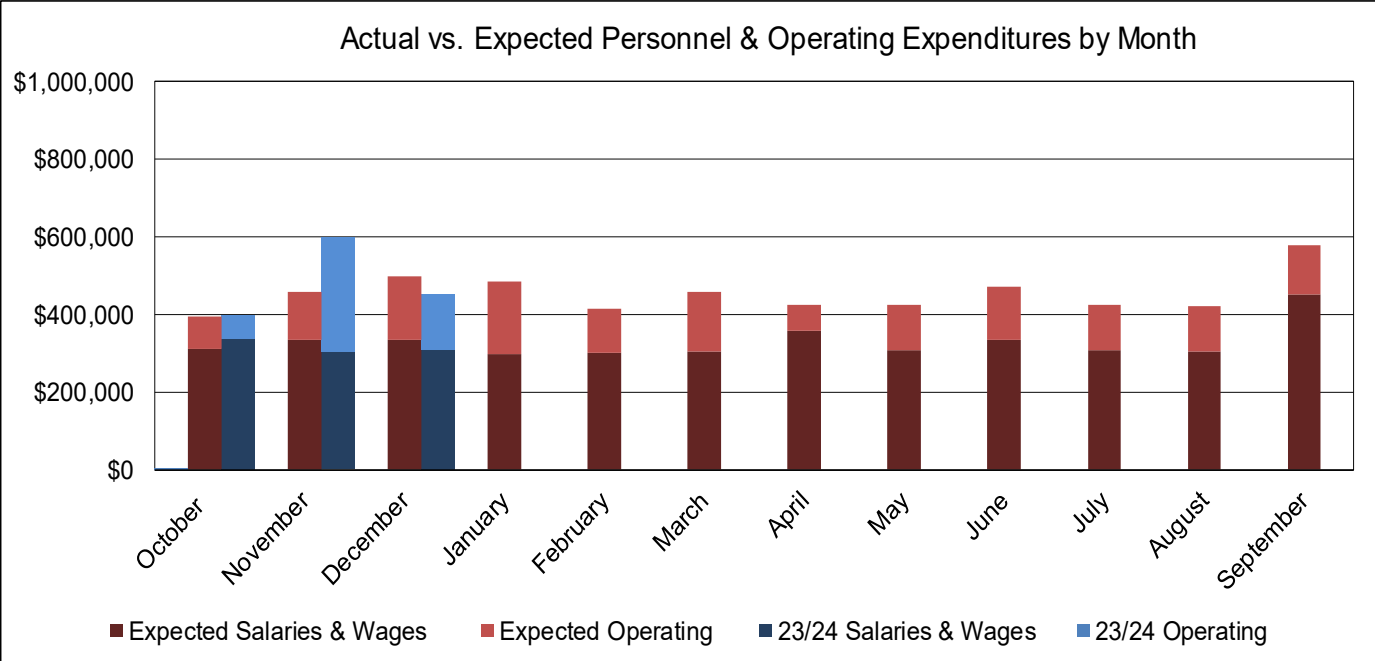
Current Approved Budget	\$	6,007,352	
Expenses:			
Year to Date (Prior Months)		995,566	16.6%
Current Month		453,071	7.5%
Total Expenses to Date (Target = 25.0%)		1,448,638	24.1%
Unexpended Balance	\$	4,558,714	75.9%

Department Overview

Human Resources (HR) includes recruiting and retaining employees, employee onboarding, training and development, labor relations with bargaining units, compensation and benefits, including the City's health care employee benefits.

Total spending is as expected in Quarter 1. Operational expenses are higher in November due to supplier invoices coming in late which has caused charges from the prior fiscal year to be booked in the new fiscal year.

Nonetheless, given current spending trends, we anticipate that the department will end the year with a modest surplus.



Police Department

Budget Status as of December 31, 2023

Current Approved Budget	\$	206,705,923	
Expenses:			
Year to Date (Prior Months)		35,305,653	17.1%
Current Month		<u>16,919,503</u>	8.2%
Total Expenses to Date (Target = 25.0%)		52,225,156	25.3%
Unexpended Balance	\$	<u>154,480,767</u>	74.7%

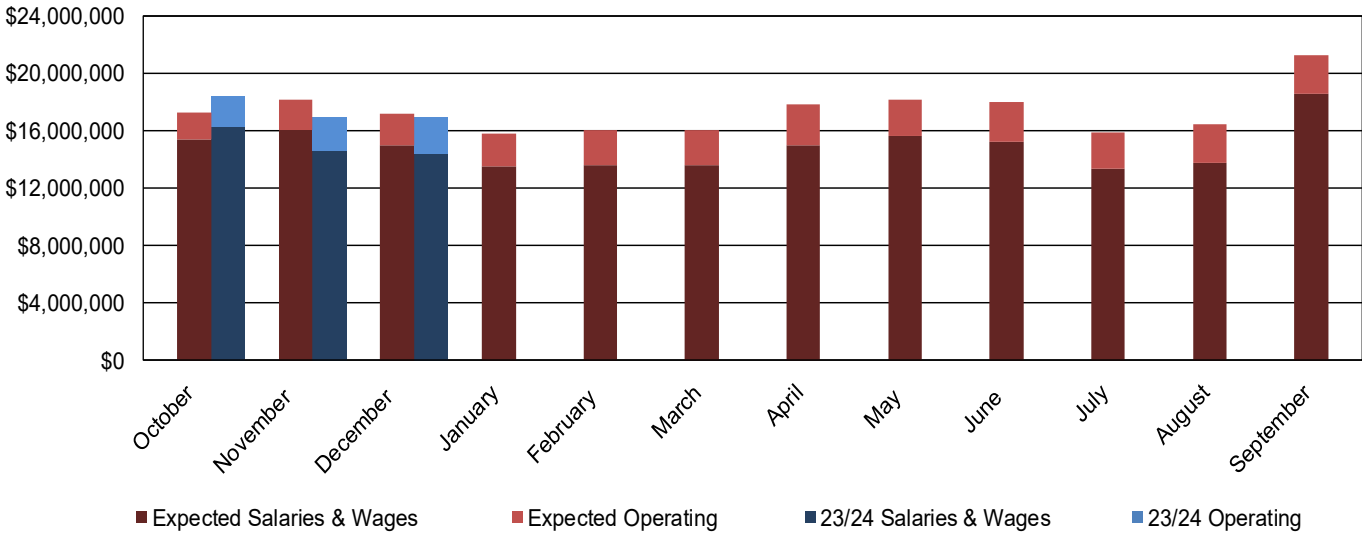
Department Overview

Orlando Police Department's (OPD) total adopted budget is nearly 90% dedicated to salary and benefits only. This grew substantially this fiscal year with the addition fifty three (53) new sworn officers. In November, \$1.6M more was allocated to OPD's budget for the Homeless Intervention Unit, which included eleven (11) sworn officers and four (4) civilian positions.

Overtime is running high thru Q1, but attrition savings from the vacant new positions should assist to cover a portion of these expenses. Supplies expenses are running ahead of budget and is an area which needs monitoring. Off duty expenses are above budget, but revenues generated are expected will cover those overages. In Q2, \$1.8M will be transferred to Fleet for additional vehicles for new sworn staff.

OPD is projected to finish the year with a deficit in the range of \$1.5M even after recognizing additional off duty revenue.

Actual vs. Expected Personnel & Operating Expenditures by Month



Public Works Department

Budget Status as of December 31, 2023

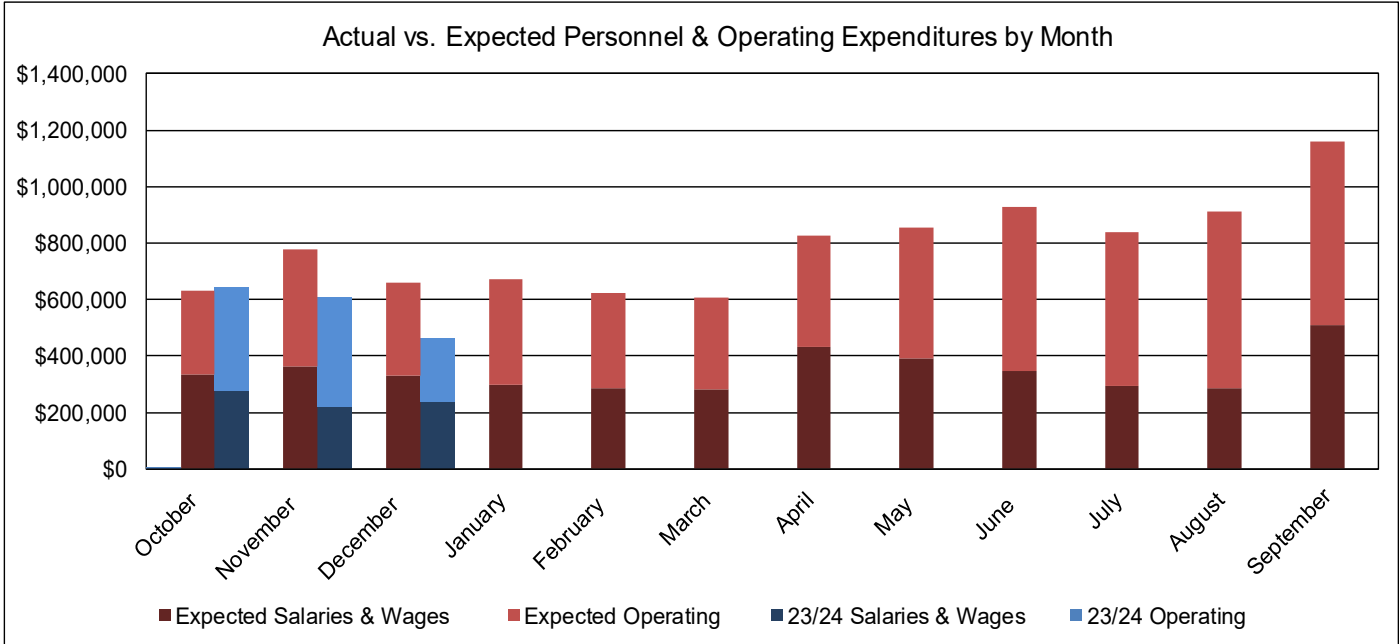
Current Approved Budget	\$ 10,975,056	
Expenses:		
Year to Date (Prior Months)	1,249,765	11.4%
Current Month	<u>458,536</u>	4.2%
Total Expenses to Date (Target = 25.0%)	1,708,300	15.6%
Unexpended Balance	<u>\$ 9,266,756</u>	84.4%

Department Overview

The General Fund portions of Public Works described here include the Director's Office, Engineering and Streets components of the department, and many of these areas are also partially supported by enterprise funds. Through December, the department has spent roughly 16% of their total General Fund expenditure budget for FY 23/24.

This is slightly lower than what has been seen in recent years, primarily due to savings from personnel vacancies and increased capital funding that has not yet been utilized. The other major factor influencing operating expenditures tends to be the timing of work related to the landscaping and maintenance of the City's right-of-way and water bodies, which varies based on need and scheduling. Those contractual costs are also currently lower than anticipated due to payment timing.

Given current spending trends, we anticipate that the department will end the year with a surplus.



Transportation Department

Budget Status as of December 31, 2023

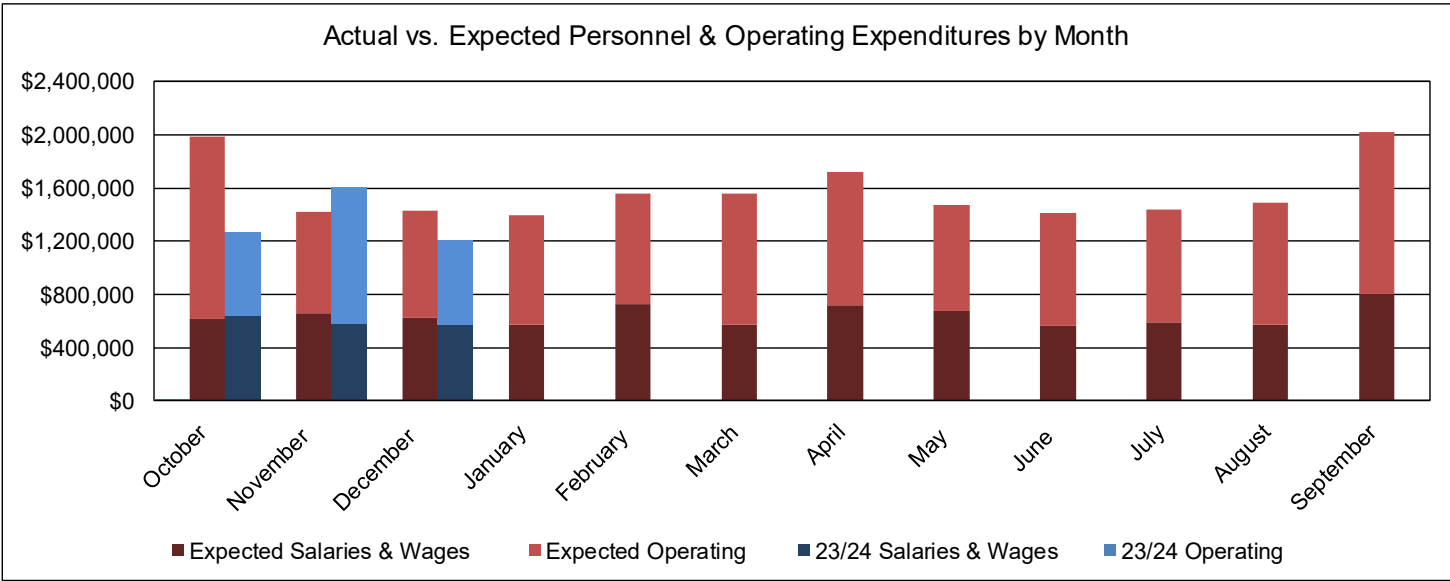
Current Approved Budget	\$ 19,553,147	
Expenses:		
Year to Date (Prior Months)	2,875,508	14.7%
Current Month	<u>1,207,796</u>	6.2%
Target Expenses to Date (Target = 25.0%)	4,083,304	20.9%
Unexpended Balance	<u>\$ 15,469,843</u>	79.1%

Department Overview

The General Fund portions of Transportation described here include the Director's Office, Engineering and Planning components of the department. Through December, the department has spent roughly 21% of their total General Fund expenditure budget for FY 23/24.

This is slightly lower than what has been seen in recent years, primarily due to the utilities budget for street lighting being increased to catch up with the recent cost increases. Other important drivers of the Department's spending include employee compensation and red-light camera operations. All these expenses are typically steady throughout the year, but can vary based on billing delays or pay period timing.

Given current spending trends, we anticipate that the department will end the year with a surplus.



Nondepartmental

Budget Status as of December 31, 2023

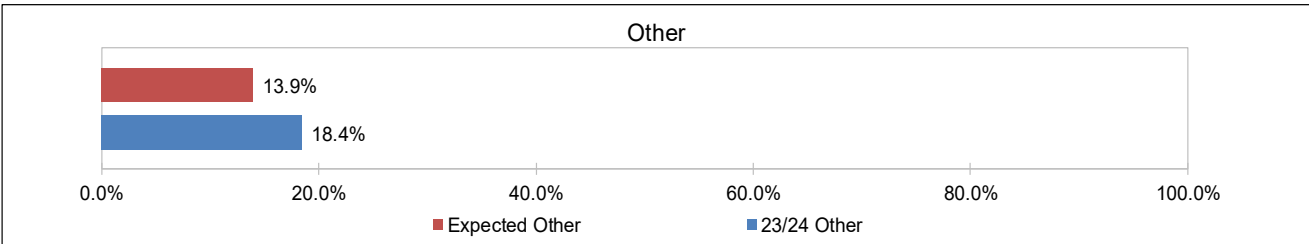
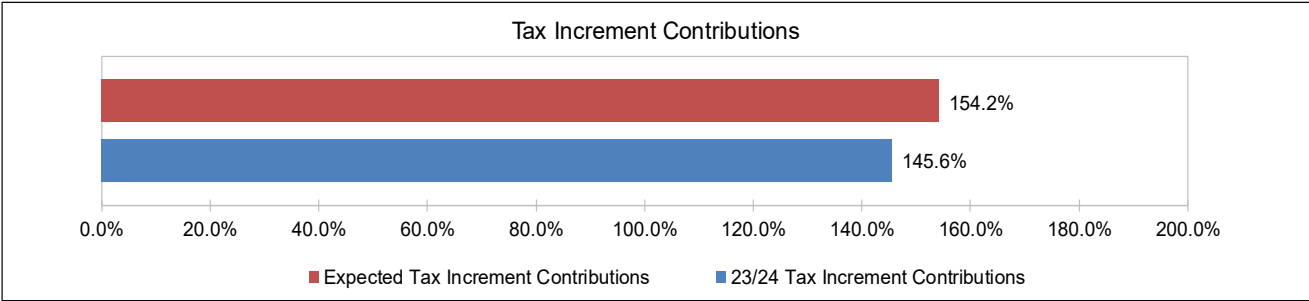
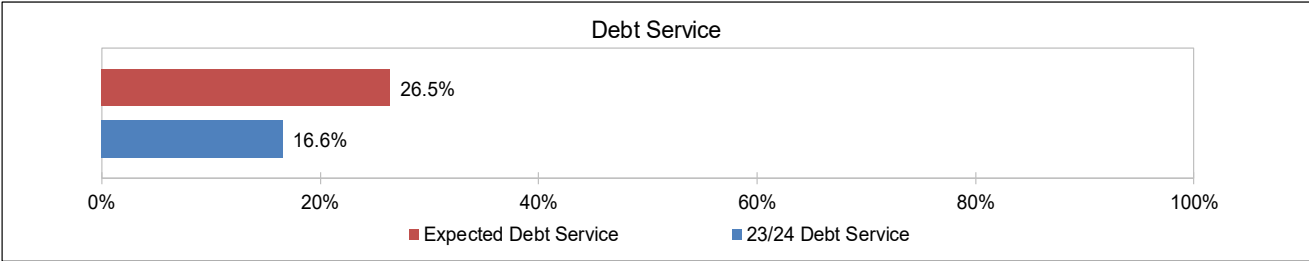
Current Approved Budget	\$	138,227,487	
Expenses:			
Year to Date (Prior Months)		11,542,080	8.4%
Current Month		60,365,429	43.7%
Target Expenses to Date (Target = 25.0%)		71,907,509	52.0%
Unexpended Balance	\$	66,319,978	48.0%

Department Overview

The Nondepartmental (NDG) budget includes expenditures for citywide benefit. The largest components of the NDG budget are Tax Increment payments (\$36.8M), transfer to fund capital projects (\$45.2M), debt service (\$16.5M) and our General Fund contingency (\$13M). Through December, the percentage of budget spent was 52.0%. NDG spending is not consistent throughout the year and tends to be higher in the beginning of the fiscal year.

The lower rate of debt service payments is a function of our current debt service payment schedules.

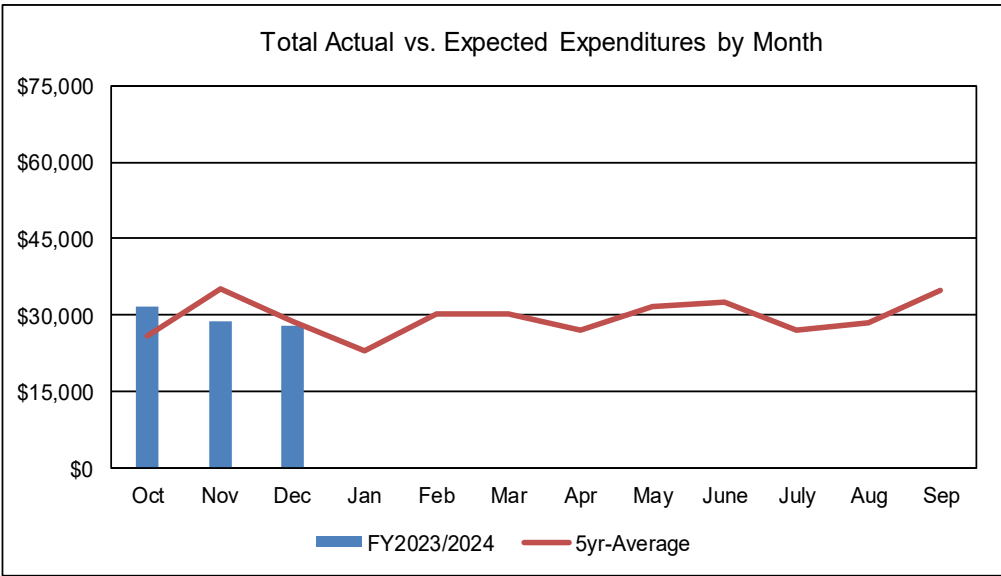
The contingency has not been allocated to any unanticipated needs and remains available. At present we expect Nondepartmental to end the year with the contingency and a modest amount of other funding unspent.



Commissioner - District 1

Budget Status as of December 31, 2023

Current Approved Budget	\$ 469,583	
Expenses:		
Year to Date (Prior Months)	60,476	12.9%
Current Month	27,941	6.0%
Total Expenses to Date (Target = 25.0%)	88,417	18.8%
Unexpended Balance	\$ 381,166	81.2%



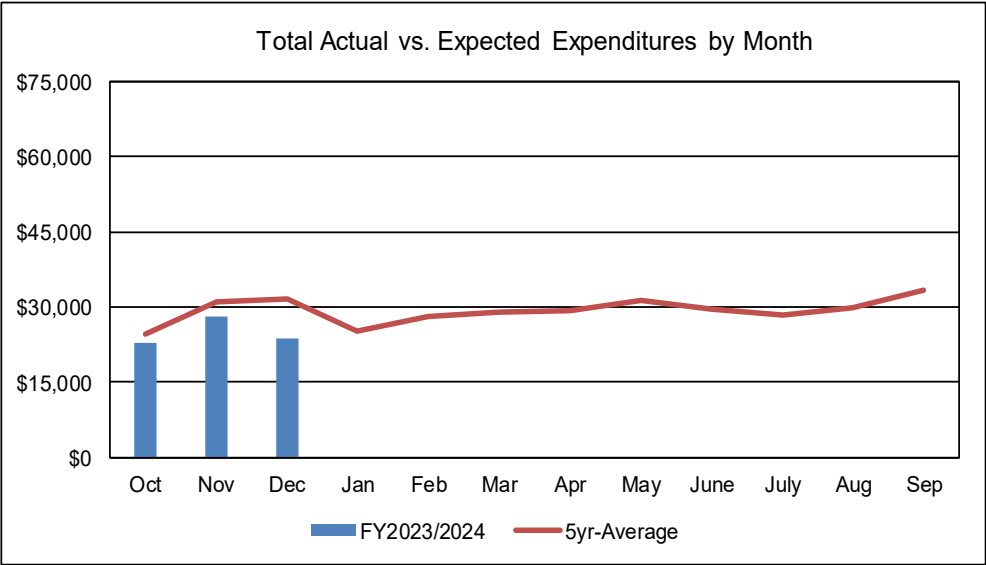
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 13,951	\$ 136,049	9.3%

Commissioner - District 2

Budget Status as of December 31, 2023

Current Approved Budget	\$ 461,314	
Expenses:		
Year to Date (Prior Months)	50,806	11.0%
Current Month	23,667	5.1%
Total Expenses to Date (Target = 25.0%)	74,472	16.1%
Unexpended Balance	\$ 386,842	83.9%



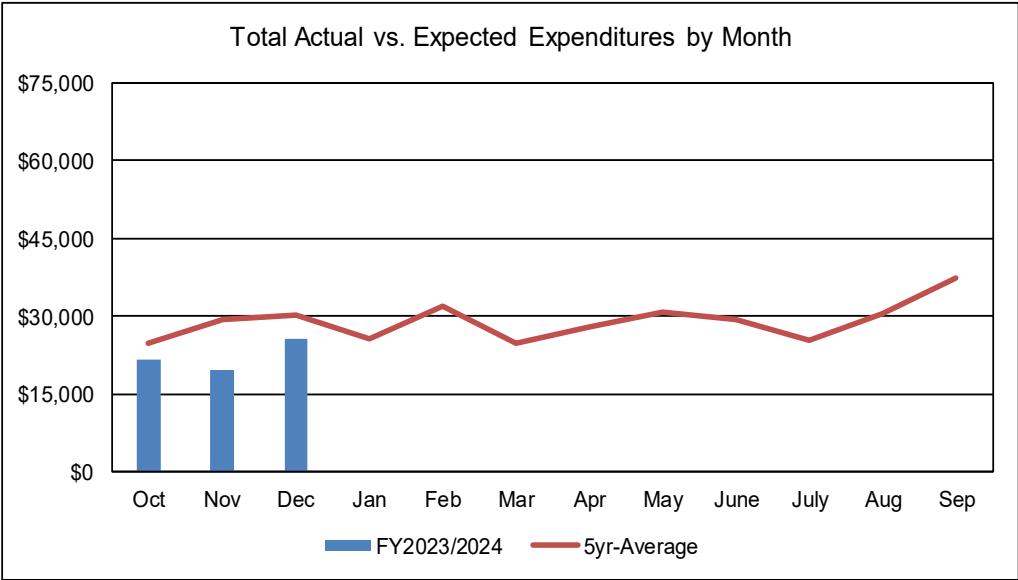
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 19,772	\$ 130,228	13.2%

Commissioner - District 3

Budget Status as of December 31, 2023

Current Approved Budget	\$ 471,430	
Expenses:		
Year to Date (Prior Months)	41,104	8.7%
Current Month	25,493	5.4%
Total Expenses to Date (Target = 25.0%)	66,597	14.1%
Unexpended Balance	\$ 404,833	85.9%



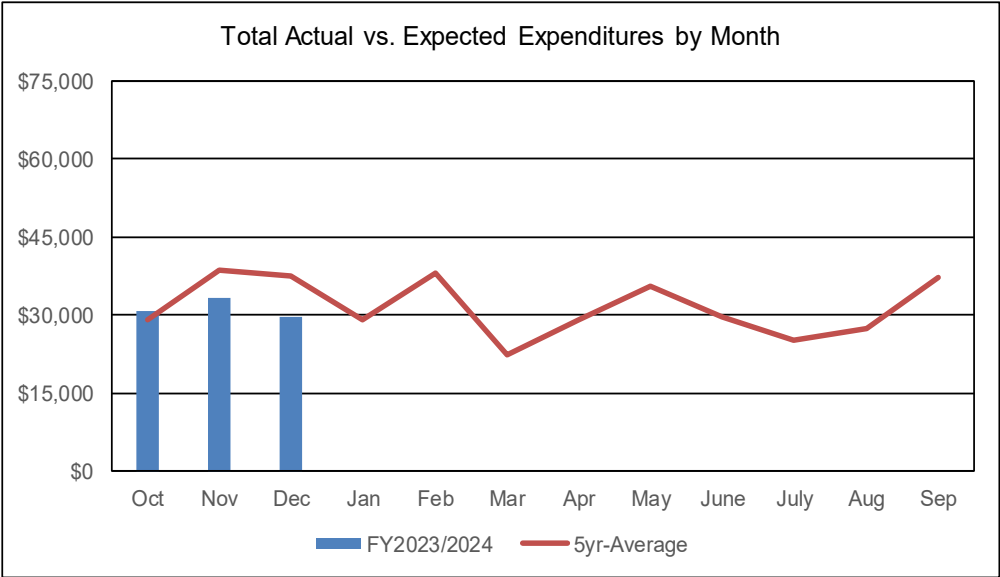
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 9,866	\$ 140,134	6.6%

Commissioner - District 4

Budget Status as of December 31, 2023

Current Approved Budget	\$ 481,777
Expenses:	
Year to Date (Prior Months)	64,151 13.3%
Current Month	<u>29,578</u> 6.1%
Total Expenses to Date (Target = 25.0%)	93,728 19.5%
Unexpended Balance	<u>\$ 388,049</u> 80.5%



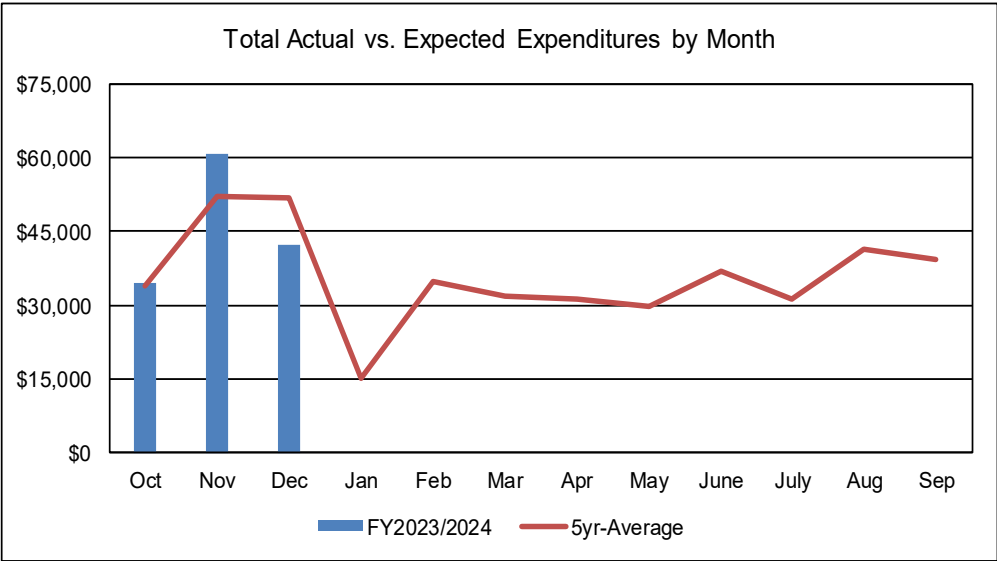
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 32,315	\$ 117,685	21.5%

Commissioner - District 5

Budget Status as of December 31, 2023

Current Approved Budget	\$ 448,365
Expenses:	
Year to Date (Prior Months)	95,390 21.3%
Current Month	<u>42,278 9.4%</u>
Total Expenses to Date (Target = 25.0%)	137,669 30.7%
Unexpended Balance	<u>\$ 310,696 69.3%</u>



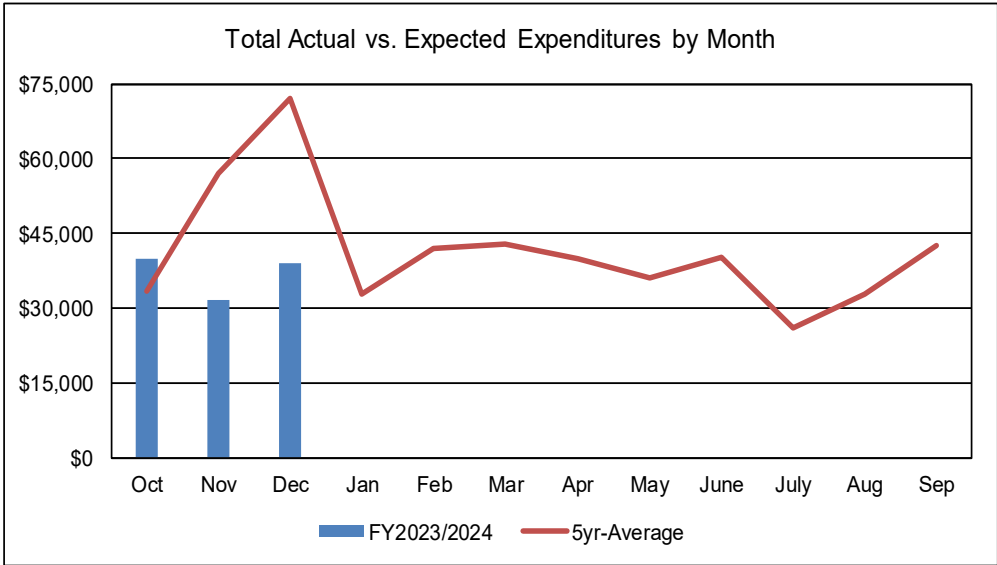
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date usage of this allocation is as follows:

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 67,401	\$ 82,599	44.9%

Commissioner - District 6

Budget Status as of December 31, 2023

Current Approved Budget	\$ 450,831	
Expenses:		
Year to Date (Prior Months)	71,513	15.9%
Current Month	38,897	8.7%
Total Expenses to Date (Target = 25.0%)	110,410	24.5%
Unexpended Balance	\$ 340,421	75.5%



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:

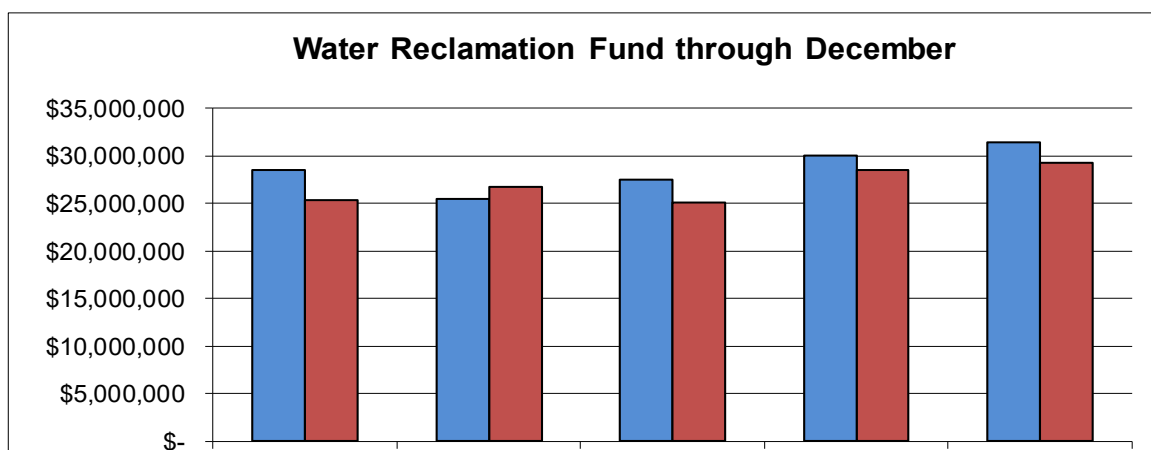
	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 41,271	\$ 108,729	27.5%

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

as of December 31, 2023

Description	Revised Budget	FY23/24		FY22/23	
		YTD Actual	% of Budget 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 125,736,412	\$ 30,546,290	24.3%	\$ 29,878,718	25.6%
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%
Sales and Use Taxes	-	-	0.0%	-	0.0%
Other Revenues	159,631	911,420 (A)	571.0%	137,800	80.4%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 125,896,043	\$ 31,457,710	25.0%	\$ 30,016,518	25.7%
Expenses					
Salaries and Benefits	\$ 29,056,186	\$ 6,446,743	22.2%	\$ 6,476,187	24.1%
Supplies	8,803,360	2,655,359	30.2%	2,135,079	31.3%
Contractual Services	18,248,200	3,387,246	18.6%	3,401,456	21.9%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	371,920	129,157	34.7%	128,389	48.8%
Travel	75,993	12,700	16.7%	12,565	25.3%
Utilities	7,893,623	2,081,289	26.4%	2,111,673	37.9%
Fleet and Facility Charges	5,425,094	1,311,922	24.2%	1,288,387	25.5%
Debt Service	-	-	0.0%	-	0.0%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	9,305,585	2,326,396	25.0%	2,193,430	25.0%
Cost Allocation Plan Fee	3,838,108	959,527	25.0%	1,028,691	25.0%
Capital Outlay	1,726,585	101,267	5.9%	63,530	4.7%
Contingency	1,221,980	-	0.0%	-	0.0%
Transfer Out	10,429,409	2,510,798	24.1%	2,500,333	19.7%
Subtotal Operating	96,396,043	21,922,403	22.7%	21,339,721	24.2%
Transfer Out - Capital	29,500,000	7,375,000	25.0%	7,125,000	23.8%
Total Expenses	\$ 125,896,043	\$ 29,297,403	23.3%	\$ 28,464,721	24.1%
Fund Balance Addition / (Use)	-	\$ 2,160,307		\$ 1,551,796	

(A) This line includes \$673K in revenue from land sales at Wellness Way and Hancock Rd near Conserv I.

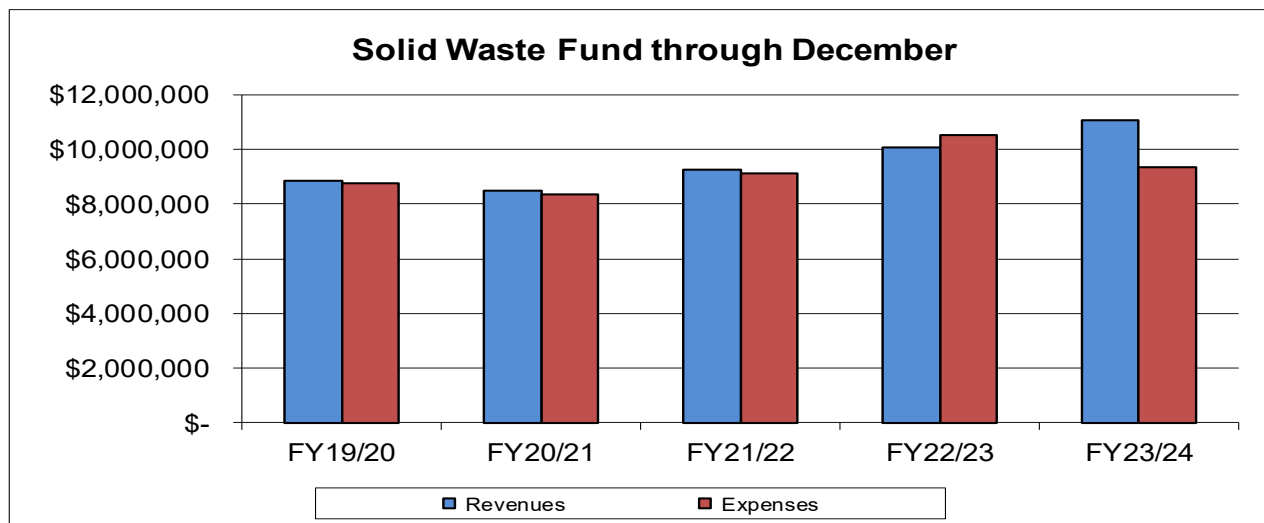


Budget to Actual Comparison - Solid Waste Fund (4150_F)

as of December 31, 2023

Description	Revised Budget	FY23/24		FY22/23	
		YTD Actual	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 40,765,800	\$ 10,913,448	26.8%	\$ 9,938,031	25.4%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	-	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	109,935	-	0.0%	(585)	-0.6%
Sales and Use Taxes	-	-	0.0%	-	0.0%
Other Revenues	133,000	137,475	103.4%	118,842	71.2%
Project Encumbrance	7,186,160	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 48,194,895	\$ 11,050,923	22.9%	\$ 10,056,288	21.4%
Expenses					
Salaries and Benefits	\$ 12,553,773	\$ 2,932,731	23.4%	\$ 3,003,822	25.6%
Supplies	1,425,000	186,298	13.1%	410,950	27.0%
Contractual Services	1,100,000	542,352 (A)	49.3%	896,178	77.9%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	198,186	46,439	23.4%	34,685	21.9%
Travel	15,000	1,149	7.7%	193	0.6%
Utilities	9,547,840	1,419,132	14.9%	1,542,112	17.0%
Fleet and Facility Charges	11,305,762	2,965,016	26.2%	3,421,444	26.4%
Debt Service	-	-	0.0%	-	0.0%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	2,964,052	741,013	25.0%	683,047	25.0%
Cost Allocation Plan Fee	1,775,148	443,787	25.0%	439,697	25.0%
Capital Outlay	6,770,248	-	0.0%	-	0.0%
Contingency	515,912	-	0.0%	-	0.0%
Transfer Out	308,529	77,132	25.0%	90,167	11.0%
Total Expenses	\$ 48,479,450	\$ 9,355,049	19.3%	\$ 10,522,296	21.4%
Fund Balance Addition / (Use)	\$ (284,555)	\$ 1,695,875		\$ (466,008)	

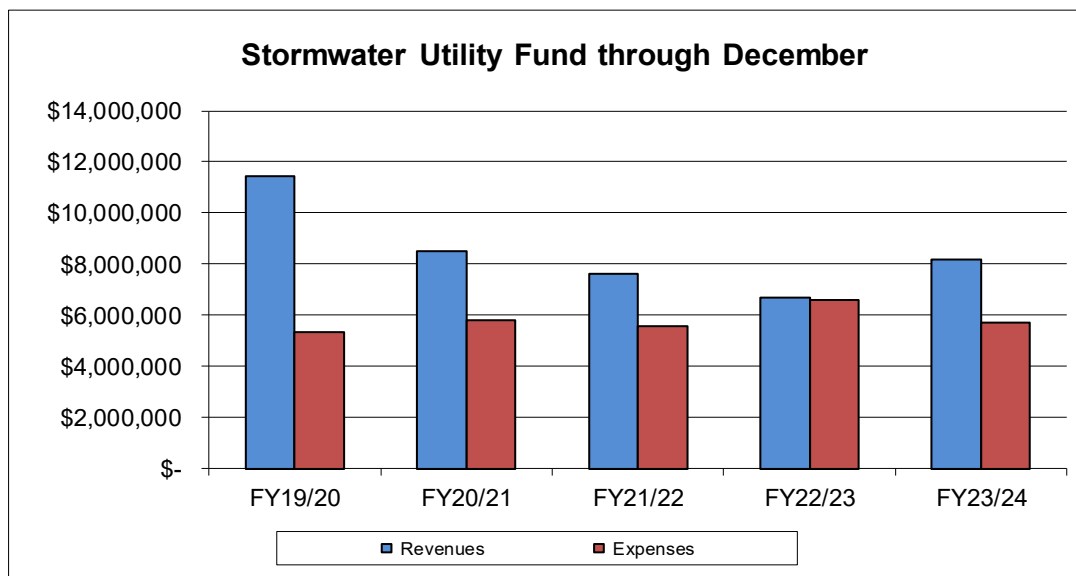
(A) This line includes \$254K for third-party labor support, and \$113K in TECO CNG Facility charges now being paid directly from Solid Waste.



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

as of December 31, 2023

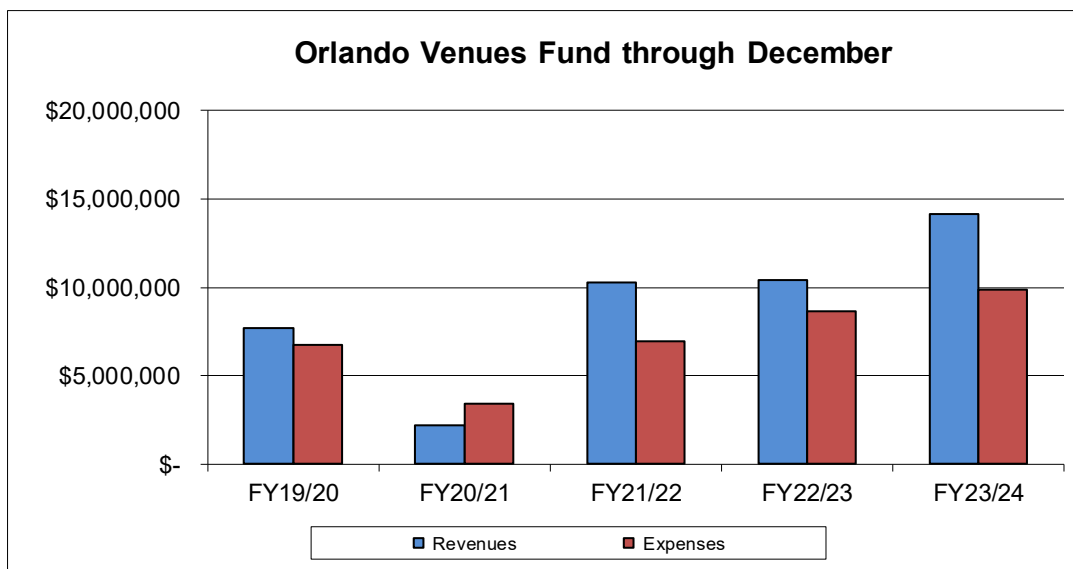
Description	Revised Budget	FY23/24		FY22/23		
		YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget	
Revenues						
Charges for Services	\$ 24,702,240	\$ 8,151,471	33.0%	\$ 6,648,983	27.1%	
Licenses and Permits	-	-	0.0%	-	0.0%	
Intergovernmental	-	-	0.0%	-	0.0%	
Fines and Forfeitures	-	-	0.0%	-	0.0%	
Franchise Fees	-	-	0.0%	-	0.0%	
Sales and Use Taxes	-	-	0.0%	-	0.0%	
Other Revenues	169,000	14,388	8.5%	22,567	8.6%	
Project Encumbrance	-	-	0.0%	-	0.0%	
Transfers In	-	-	0.0%	-	0.0%	
Total Revenues	\$ 24,871,240	\$ 8,165,859	32.8%	\$ 6,671,550	26.9%	
Expenses						
Salaries and Benefits	\$ 11,708,658	\$ 2,681,172	22.9%	\$ 2,727,079	24.9%	
Supplies	548,599	167,350	30.5%	248,874	46.0%	
Contractual Services	3,936,675	624,994	15.9%	406,036	11.4%	
Community Sponsored Activities	-	-	0.0%	-	0.0%	
Other Operating Expenses	288,531	40,924	14.2%	39,567	14.1%	
Travel	21,500	6,485	30.2%	1,696	7.9%	
Utilities	414,910	120,512	29.0%	120,428	31.7%	
Fleet and Facility Charges	2,703,901	651,242	24.1%	636,328	27.5%	
Debt Service	1,077,464	179,577	16.7%	179,773	12.1%	
Tax Increment Contributions	-	-	0.0%	-	0.0%	
Enterprise Dividend	1,929,665	482,416	25.0%	482,819	25.0%	
Cost Allocation Plan Fee	1,280,993	320,248	25.0%	327,704	25.0%	
Capital Outlay	90,458	(3,975)	-4.4%	220,007	550.0%	
Contingency	-	-	0.0%	-	0.0%	
Transfer Out	1,673,390	418,348	25.0%	454,088	25.0%	
Subtotal Operating	25,674,744	5,689,293	22.2%	5,844,399	23.7%	
Transfer Out - Capital	-	-	0.0%	731,690	24.6%	
Total Expenses	\$ 25,674,744	\$ 5,689,293	22.2%	\$ 6,576,090	23.8%	
Fund Balance Addition / (Use)	\$ (803,504)	\$ 2,476,566		\$ 95,460		



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

as of December 31, 2023

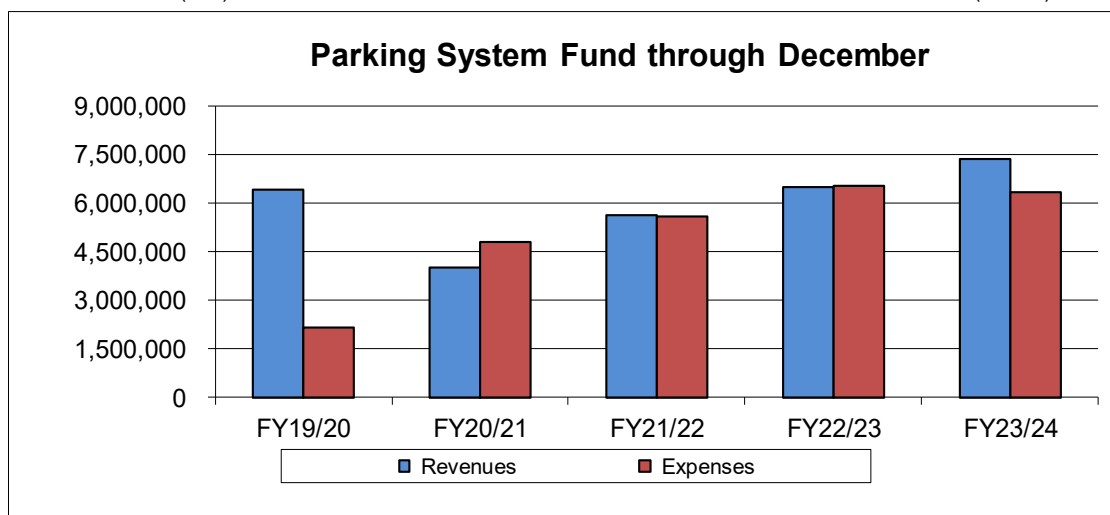
Description	Revised Budget	FY23/24		FY22/23		
		YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget	
Revenues						
Charges for Services	\$ 22,254,606	\$ 12,528,915	56.3%	\$ 9,305,458	42.0%	
Licenses and Permits	-	-	0.0%	-	0.0%	
Intergovernmental	-	-	0.0%	-	0.0%	
Fines and Forfeitures	-	-	0.0%	-	0.0%	
Franchise Fees	-	-	0.0%	-	0.0%	
Sales and Use Taxes	-	-	0.0%	-	0.0%	
Other Revenues	3,669,526	1,064,851	29.0%	596,992	60.5%	
Project Encumbrance	2,125,944	-	0.0%	-	0.0%	
Transfers In	2,130,500	532,625	25.0%	532,625	25.0%	
Total Revenues	\$ 30,180,576	\$ 14,126,392	46.8%	\$ 10,435,075	37.2%	
Expenses						
Salaries and Benefits	\$ 9,586,576	\$ 2,441,982	25.5%	\$ 2,188,919	27.3%	
Supplies	2,825,349	162,750	5.8%	283,655	10.1%	
Contractual Services	8,794,940	4,169,100	47.4%	2,877,063	37.2%	
Community Sponsored Activities	-	24,375	0.0%	-	0.0%	
Other Operating Expenses	1,945,861	1,359,437	69.9%	1,484,538	68.2%	
Travel	85,500	9,136	10.7%	2,363	2.8%	
Utilities	4,429,021	1,102,469	24.9%	1,248,804	30.8%	
Fleet and Facility Charges	110,996	25,429	22.9%	23,290	33.2%	
Debt Service	-	-	0.0%	-	0.0%	
Tax Increment Contributions	-	-	0.0%	-	0.0%	
Enterprise Dividend	-	-	0.0%	-	0.0%	
Cost Allocation Plan Fee	981,828	245,457	25.0%	205,340	25.0%	
Capital Outlay	(178,890)	0	0.0%	-	0.0%	
Contingency	-	-	0.0%	-	0.0%	
Transfer Out	1,599,395	340,767	21.3%	343,691	11.1%	
Total Expenses	\$ 30,180,576	\$ 9,880,902	32.7%	\$ 8,657,664	29.3%	
Fund Balance Addition / (Use)	\$ -	\$ 4,245,490		\$ 1,777,412		



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

as of December 31, 2023

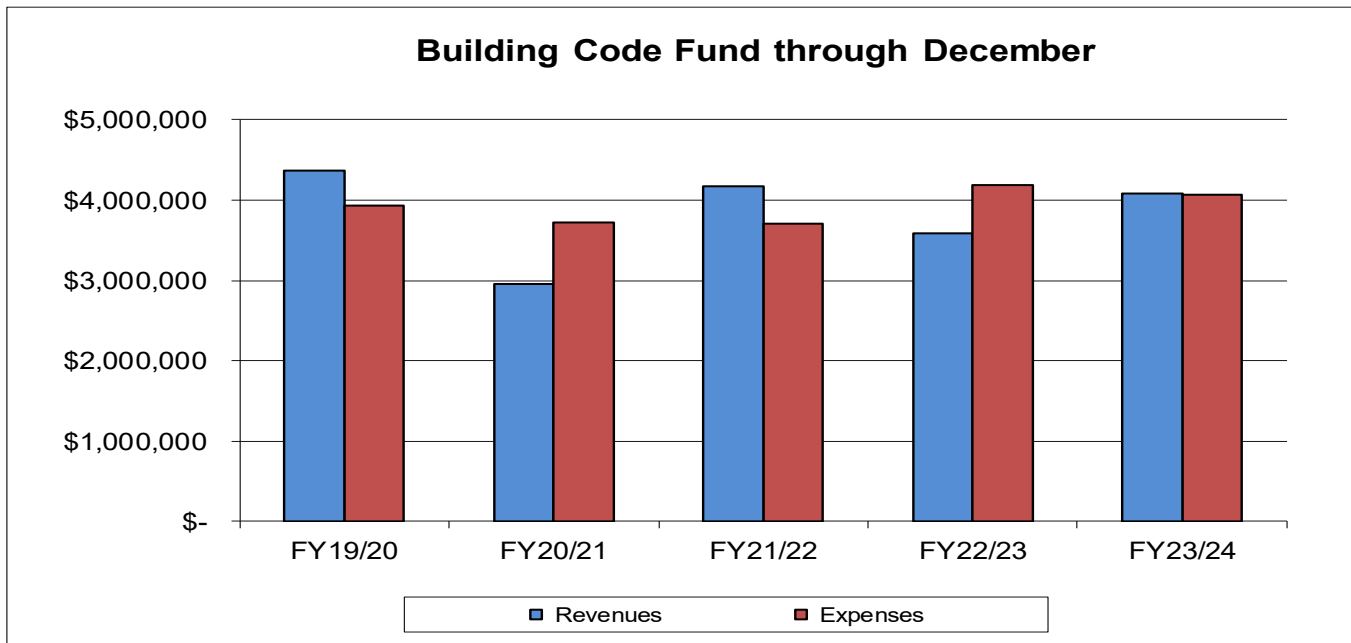
Description	Revised Budget	FY23/24		FY22/23	
		YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 19,819,762	\$ 6,331,891	31.9%	\$ 5,809,523	29.4%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	50,000	50,000	100.0%	50,000	100.0%
Fines and Forfeitures	2,900,000	759,123	26.2%	504,635	18.4%
Franchise Fees	-	-	0.0%	-	0.0%
Sales and Use Taxes	-	-	0.0%	-	0.0%
Other Revenues	112,000	203,421	181.6%	139,394	130.3%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	11,000	2,750	25.0%	2,750	25.0%
Total Revenues	\$ 22,892,762	\$ 7,347,185	32.1%	\$ 6,506,302	28.7%
Expenses					
Salaries and Benefits	\$ 8,003,349	\$ 1,781,893	22.3%	\$ 1,795,014	25.4%
Supplies	462,400	60,257	13.0%	104,927	25.8%
Contractual Services	3,094,523	698,351	22.6%	746,541	24.4%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	474,129	149,299	31.5%	438,068	118.9%
Travel	103,500	1,929	1.9%	1,626	9.0%
Utilities	512,004	145,942	28.5%	143,014	30.3%
Fleet and Facility Charges	254,479	68,158	26.8%	50,037	24.0%
Debt Service	4,271,704	1,852,792	43.4%	1,966,875	47.5%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	1,778,945	444,736	25.0%	358,363	25.0%
Cost Allocation Plan Fee	1,368,647	342,162	25.0%	341,653	25.0%
Capital Outlay	150,000	-	0.0%	-	0.0%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	441,475	110,369	25.0%	110,312	25.0%
Subtotal Operating	20,915,155	5,655,888		6,056,430	
Transfer Out - Capital	2,690,000	672,500	25.0%	461,250	25.0%
Total Expenses	\$ 23,605,155	\$ 6,328,388	26.8%	\$ 6,517,680	28.7%
Fund Balance Addition / (Use)	\$ 712,393	\$ 1,018,797		\$ (11,378)	



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

as of December 31, 2023

Description	Revised Budget	FY23/24		FY22/23	
		YTD Actual	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 1,375,000	\$ 449,940	32.7%	\$ 372,462	27.1%
Licenses and Permits	13,356,000	3,344,006	25.0%	3,002,334	22.5%
Intergovernmental	-	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	-	-	0.0%	-	0.0%
Sales and Use Taxes	-	-	0.0%	-	0.0%
Other Revenues	180,000	285,567	158.6%	204,392	0.0%
Project Encumbrance	5,598,551	-	5.1%	-	4.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 20,509,551	\$ 4,079,513	19.9%	\$ 3,579,188	17.9%
Expenses					
Salaries and Benefits	\$ 13,594,176	\$ 2,765,783	20.3%	\$ 2,787,721	21.1%
Supplies	271,149	28,187	10.4%	26,966	9.8%
Contractual Services	4,826,072	260,220	5.4%	341,394	7.9%
Community Sponsored Activities	824,191	-	0.0%	-	0.0%
Other Operating Expenses	604,102	157,805	26.1%	136,169	23.0%
Travel	38,399	4,263	11.1%	5,356	12.3%
Utilities	47,000	10,730	22.8%	9,982	21.2%
Fleet and Facility Charges	463,244	87,407	18.9%	145,578	34.7%
Debt Service	-	-	0.0%	-	0.0%
Tax Increment Contributions	-	-	0.0%	-	0.0%
Enterprise Dividend	-	-	0.0%	-	0.0%
Cost Allocation Plan Fee	3,003,467	750,867	25.0%	727,232	25.0%
Capital Outlay	1,023,687	-	0.0%	-	0.0%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	-	-	0.0%	-	0.0%
Total Expenses	\$ 24,695,487	\$ 4,065,262	16.5%	\$ 4,180,397	16.8%
Fund Balance Addition / (Use)	\$ (4,185,936)	\$ 14,251		\$ (601,209)	



Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
			s/b= 25.0%		
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 3,490,187	\$ 583,465	\$ 2,906,722	16.7%	15.7%
Expenses					
Salaries/Benefits	-	-	-		
Operating	3,490,187	616,564	2,873,623		
Subtotal Expenses	<u>3,490,187</u>	<u>616,564</u>	<u>2,873,623</u>	17.7%	17.7%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (33,098)</u>	<u>\$ 33,098</u>		
Fund 0020 (Mennello Museum)					
Revenues	\$ 747,483	\$ 158,422	\$ 589,061	21.2%	23.1%
Expenses					
Salaries/Benefits	519,837	116,360	403,477		
Operating	227,646	109,984	117,662		
Subtotal Expenses	<u>747,483</u>	<u>226,344</u>	<u>521,139</u>	30.3%	21.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (67,922)</u>	<u>\$ 67,922</u>		
Fund 0023 (After School All Stars)					
Revenues	\$ 4,557,431	\$ 618,125	\$ 3,939,306	13.6%	14.7%
Expenses					
Salaries/Benefits	3,826,906	731,108	3,095,798		
Operating	730,525	167,347	563,178		
Subtotal Expenses	<u>4,557,431</u>	<u>898,456</u>	<u>3,658,975</u>	19.7%	18.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (280,331)</u>	<u>\$ 280,331</u>		
Special Revenue Funds					
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 6,103,543	\$ 141,241	\$ 5,962,302	2.3%	11.3%
Expenses					
Salaries/Benefits	272,006	104,311	167,695		
Operating	5,831,537	308,264	5,523,273		
Subtotal Expenses	<u>6,103,543</u>	<u>412,575</u>	<u>5,690,968</u>	6.8%	7.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (271,334)</u>	<u>\$ 271,334</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds (continued)					
Fund 1070 (Transportation Impact Fee - North)					
Revenues	\$ 17,378,786	\$ 312,167	\$17,066,619	1.8%	3.3%
Expenses					
Salaries / Benefits	59,761	-	59,761		
Other Operating	17,319,025	2,017,469	15,301,556		
Subtotal Expenses	<u>17,378,786</u>	<u>2,017,469</u>	<u>15,361,317</u>	11.6%	2.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,705,302)</u>	<u>\$ 1,705,302</u>		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 17,204,607	\$ 1,319,153	\$15,885,454	7.7%	6.4%
Expenses					
Salaries / Benefits	86,771	-	86,771		
Other Operating	17,117,836	245,816	16,872,020		
Subtotal Expenses	<u>17,204,607</u>	<u>245,816</u>	<u>16,958,791</u>	1.4%	3.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 1,073,338</u>	<u>\$ (1,073,338)</u>		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 26,033,179	\$ 460,059	\$25,573,120	1.8%	1.9%
Expenses					
Salaries/Benefits	53,009	-	53,009		
Operating	25,980,170	1,365,747	24,614,423		
Subtotal Expenses	<u>26,033,179</u>	<u>1,365,747</u>	<u>24,614,423</u>	5.2%	3.6%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (905,688)</u>	<u>\$ 958,697</u>		
Fund 1080 (Park Impact Fee - North)					
Revenues	\$ 3,155,000	\$ 58,793	\$ 3,096,207	1.9%	7.1%
Expenses					
Salaries/Benefits	15,194	-	15,194		
Operating	3,139,806	10,530	3,129,276		
Subtotal Expenses	<u>3,155,000</u>	<u>10,530</u>	<u>3,144,470</u>	0.3%	2.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 48,262</u>	<u>\$ (48,262)</u>		
Fund 1081 (Park Impact Fee - Southeast)					
Revenues	\$ 3,424,093	\$ 367,538	\$ 3,056,555	10.7%	8.1%
Expenses					
Salaries/Benefits	22,959	0	22,959		
Operating	3,401,134	18,037	3,383,097		
Subtotal Expenses	<u>3,424,093</u>	<u>18,037</u>	<u>3,406,056</u>	0.5%	0.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 349,502</u>	<u>\$ (349,502)</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
			s/b= 25.0%		
Special Revenue Funds (continued)					
Fund 1082 (Park Impact Fee - Southwest)					
Revenues	\$ 2,732,993	\$ 49,952	\$ 2,683,041	1.8%	12.8%
Expenses					
Salaries/Benefits	13,168	0	13,168		
Operating	2,719,825	532	2,719,293		
Subtotal Expenses	<u>2,732,993</u>	<u>532</u>	<u>2,732,461</u>	0.0%	2.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 49,420</u>	<u>\$ (49,420)</u>		
Fund 1100 (Gas Tax)					
Revenues	\$ 18,896,082	\$ 2,980,902	\$ 15,915,180	15.8%	15.0%
Expenses					
Salaries/Benefits	1,101	0	1,101		
Operating	18,894,981	3,671,305	15,223,676		
Subtotal Expenses	<u>18,896,082</u>	<u>3,671,305</u>	<u>15,224,777</u>	19.4%	10.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (690,403)</u>	<u>\$ 690,403</u>		
Fund 1155 (Leu Gardens)					
Revenues	\$ 4,303,704	\$ 1,192,501	\$ 3,111,203	27.7%	28.7%
Expenses					
Salaries/Benefits	2,462,127	532,396	1,929,731		
Operating	1,841,577	436,232	1,405,345		
Subtotal Expenses	<u>4,303,704</u>	<u>968,629</u>	<u>3,335,075</u>	22.5%	21.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 223,873</u>	<u>\$ (223,873)</u>		
Fund 1200 (Housing and Urban Development Grants)					
Revenues	\$ 23,096,820	\$ 2,094,707	\$ 21,002,113	9.1%	7.6%
Expenses					
Salaries/Benefits	1,606,724	284,504	1,322,220		
Operating	21,490,096	961,197	20,528,899		
Subtotal Expenses	<u>23,096,820</u>	<u>1,245,701</u>	<u>21,851,119</u>	5.4%	3.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 849,006</u>	<u>\$ (849,006)</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds (continued)					
Fund 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 118,436,596	\$ 39,688,983	\$ 78,747,613	33.5%	36.9%
Expenses					
Salaries/Benefits	4,792,313	914,923	3,877,390		
Operating	113,644,283	4,530,245	109,114,038		
Subtotal Expenses	<u>118,436,596</u>	<u>5,445,167</u>	<u>112,991,429</u>	4.6%	0.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 34,243,815</u>	<u>\$(34,243,815)</u>		
Fund 1285 (GOAA Police)					
Revenues	\$ 26,096,005	\$ 3,383,365	\$ 22,712,640	13.0%	22.5%
Expenses					
Salaries/Benefits	19,526,223	4,098,404	15,427,819		
Operating	6,569,782	942,422	5,627,360		
Subtotal Expenses	<u>26,096,005</u>	<u>5,040,827</u>	<u>21,055,178</u>	19.3%	23.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,657,462)</u>	<u>\$ 1,657,462</u>		
Dependent District Funds					
Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,209,193	\$ 1,549,851	\$ 4,659,342	25.0%	19.6%
Expenses					
Salaries/Benefits	850,473	212,957	637,516		
Operating	5,358,720	844,866	4,513,854		
Subtotal Expenses	<u>6,209,193</u>	<u>1,057,822</u>	<u>5,151,371</u>	17.0%	59.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 492,028</u>	<u>\$(492,028)</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
			s/b= 25.0%		
Internal Service Funds					
Fund 5001 (Fleet Management)					
Revenues	\$24,305,259	\$ 5,948,640	\$ 18,356,619	24.5%	25.6%
Expenses					
Salaries/Benefits	4,428,411	1,007,155	3,421,256		
Operating	19,876,848	5,532,917	14,343,931		
Subtotal Expenses	<u>24,305,259</u>	<u>6,540,072</u>	<u>17,765,187</u>	26.9%	25.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (591,432)</u>	<u>\$ 591,432</u>		
Fund 5005 (Facilities Management)					
Revenues	\$18,563,500	\$ 5,419,696	\$ 13,143,804	29.2%	8.1%
Expenses					
Salaries/Benefits	5,439,675	1,225,230	4,214,445		
Operating	13,123,825	4,301,929	8,821,896		
Subtotal Expenses	<u>18,563,500</u>	<u>5,527,160</u>	<u>13,036,340</u>	29.8%	32.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (107,463)</u>	<u>\$ 107,463</u>		
Fund 5010 (Health Care)					
Revenues	\$84,888,329	\$ 19,722,924	\$ 65,165,405	23.2%	24.6%
Expenses					
Salaries/Benefits	130,853	30,155	100,698		
Operating	84,757,476	22,046,164	62,711,312		
Subtotal Expenses	<u>84,888,329</u>	<u>22,076,319</u>	<u>62,812,010</u>	26.0%	26.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (2,353,395)</u>	<u>\$ 2,353,395</u>		
Fund 5015 (Risk Management)					
Revenues	\$17,904,262	\$ 3,914,374	\$ 13,989,888	21.9%	22.6%
Expenses					
Salaries/Benefits	1,770,658	402,832	1,367,826		
Operating	* 16,133,604	3,799,734	12,333,870		
Subtotal Expenses	<u>17,904,262</u>	<u>4,202,566</u>	<u>13,701,696</u>	23.5%	26.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (288,193)</u>	<u>\$ 288,193</u>		
* Full year insurance policy costs are recorded early in the fiscal year					
Fund 5020 (Construction Management)					
Revenues	\$ 6,822,000	\$ 925,142	\$ 5,896,858	13.6%	15.7%
Expenses					
Salaries/Benefits	5,483,985	1,129,457	4,354,528		
Operating	1,338,015	222,557	1,115,458		
Subtotal Expenses	<u>6,822,000</u>	<u>1,352,014</u>	<u>5,469,986</u>	19.8%	23.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (426,872)</u>	<u>\$ 426,872</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2023

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Enterprise Funds					
Fund 4005 (Orlando Stadium Operations)					
Revenues	\$ 8,665,568	\$ 4,750,773	\$ 3,914,795	54.8%	56.7%
Expenses					
Salaries/Benefits	2,126,942	779,823	1,347,119		
Operating	<u>6,538,626</u>	<u>1,910,080</u>	<u>4,628,546</u>		
Subtotal Expenses	<u>8,665,568</u>	<u>2,689,903</u>	<u>5,975,665</u>	31.0%	41.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 2,060,870</u>	<u>\$ (2,060,870)</u>		

Accelerate Orlando

Budget Status as of December 31, 2023

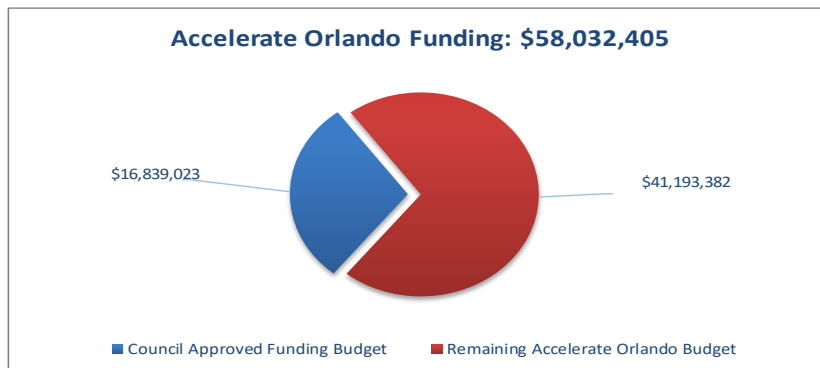
Current Approved Budget	\$ 58,032,405	
Cumulative Expenses	8,428,813	14.5%
Remaining Encumbrances	169,992	0.3%
Total	8,598,805	14.8%
Remaining Balance	\$ 49,433,600	85.2%

Overview

As presented to City Council on July 18, 2022, the City of Orlando plans to "Accelerate Orlando" by leveraging \$58 million in American Rescue Plan Act funds for affordable, bridge and permanent supportive housing/homelessness, economic opportunity, broadband access, and gun violence reduction programs.

For more information about Accelerate Orlando, please visit www.orlando.gov/AccelerateOrlando.

Project	Budget	Encumbrance	Actuals	Notes
FPR0011_P Violence Prevention Program	\$ 3,000,000	\$ -	\$ 1,380,707	The City has remaining commitments of \$476,250 to the Florida Rights Restoration Coalition, \$185,000 to Advance Peace / Safe Passage, \$200,000 to Operation New Hope, \$50,000 to Stono Institute, and \$37,500 to No Limit.
HSG0009_P Ambassador Hotel Conversion	\$ 4,471,187	\$ -	\$ 4,256,385	The Actual expenditures include \$4.1M which is being held in escrow.
HSG0010_P West Jefferson Street Development Project	\$ 4,257,341	\$ 169,992	\$ 1,544,765	
HSG0011_P Roof Repair Program	\$ 97,581	\$ -	\$ 2,635	\$1M budget to be added at Jan BRC
HSG0012_P Homeless Services Network	\$ 97,581	\$ -	\$ 242,491	\$959,500 budget to be added at Jan BRC
HSG0013_P Infill on Parramore	\$ 97,581	\$ -	\$ 11,346	
HSG0014_P Christian Service Center	\$ 293,351	\$ -	\$ 59,663	\$4M budget to be added at Jan BRC
HSG0015_P Salvation Army	\$ 293,747	\$ -	\$ 56,372	
HSG0016_P Hannibal Square	\$ 252,141	\$ -	\$ 71,468	
HSG0017_P Zebra Coalition	\$ 293,351	\$ -	\$ 2,069	
HSG0018_P Pathways Drop-in Center	\$ 293,741	\$ -	\$ 10,016	
HSG0019_P Aspire	\$ 292,701	\$ -	\$ 2,923	
HSG0020_P Coalition for the Homeless	\$ 296,593	\$ -	\$ 4,213	Actuals incurred are legal expenses. The budget for administrative expenses will be proposed at a future BRC meeting.
MBE0001_P Rise Employment Program	\$ 2,600,000	\$ -	\$ 748,438	
NDG0016_P Project Management	\$ 202,127	\$ -	\$ 33,637	
SUS0001_P Tables of Connection	\$ -	\$ -	\$ 1,685	
Total	\$ 16,839,023	\$ 169,992	\$ 8,428,813	



**CITYWIDE STAFFING SUMMARY
CITY OF ORLANDO
FY 2023/24**

as of December 31, 2023

SUMMARY BY DEPARTMENT	FY2023/24 Adopted	Positions Added YTD	Current Budget	Current Vacancies	Vacancy Rate
Economic Development	286	1	287	45	15.7%
Executive Offices	164	2	166	22	13.3%
Families, Parks and Recreation	318	13	331	61	18.4%
Fire Department	680	2	682	63	9.2%
Housing and Community Development	22	-	22	4	18.2%
Human Resources	37	-	37	3	8.1%
Office of Business and Financial Services	297	8	305	60	19.7%
Orlando Venues	86	-	86	15	17.4%
Police Department	1,283	15	1,298	264	20.3%
Public Works	624	-	624	101	16.2%
Transportation	184	-	184	24	13.0%
TOTAL CITY OF ORLANDO	3,981	41	4,022	662	16.5%