CITY OF MIAMI SPRINGS



To:

Finance Department 201 Westward Drive Miami Springs, FL 33166-5289 Phone: (305) 805-5014 Fax: (305) 805-5037

The Honorable Mayor Maria Mitchell and Members of the City Council

FR: William Alonso, City Manager/Finance Director

Date: April 26, 2021

Re: FY2020-2021 2nd Quarter Budget Status Report (Unaudited)

Attached, please find the above referenced report based on revenues received and appropriations expended through March 31, 2021. The purpose of this report is to apprise the City's governing body of the FY2020-21 budgetary status and projected year-end revenues, expenditures, and fund balances

I. OVERVIEW

At the end of the second quarter of FY2021 the City is within budgeted revenues and expenditures. We are projecting a year end budgeted fund balance of approx. \$5 million, this is a decrease of approx. \$172,708 but below the budgeted decrease for this fiscal year of \$182,496. As the fiscal year progresses, we may be able to increase this amount from other expenditure savings. I would refer you to Page 19, the golf report shows that for the first time since the City purchased the course we are reporting a profit for the first six months of the fiscal year.

The revenues and expenditures as of the end of the second quarter of FY2020-21 are within budgeted amounts and in line with the amounts reported for the same period of last fiscal year.

As in previous interim reports, this report is organized as follows:

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- III. General Fund Expenditures Page 6-6A
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VIII. Other Funds

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- b) Building Operations-Page 13
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The following chart is a projection of the City's projected revenues, expenditures, and general fund balance as of the end of the 2nd Qtr FY2021:

Chart A – General Fund Balance Projection as of 2nd quarter FY2020-21

| | Chart A- General Fund | d Budget Sum | mary-FY 2020-2 | 21 | |
|-----------|------------------------|--------------|----------------|------------|-----------|
| | | Original | Amended | Projected | |
| | | Budget | Budget | Year-End | Variance |
| Sources: | | | | | |
| General | Fund beginning balance | 5,135,448 | 5,135,448 | 5,135,448 | - |
| Current r | revenues | 17,145,337 | 17,340,961 | 17,340,961 | - |
| Transfers | sin | 853,748 | 853,748 | 853,748 | |
| Total Sou | ırces | 23,134,533 | 23,330,157 | 23,330,157 | |
| Uses: | | | | | |
| Operatin | g expenditures | 16,670,976 | 17,378,157 | 16,856,812 | (521,345) |
| Transfer | s out | _1,510,605 | 1,510,605 | 1,510,605 | |
| Total Use | es | 18,181,581 | 18,888,762 | 18,367,417 | (521,345) |
| General | Fund ending balance | 4,952,952 | 4,441,395 | 4,962,740 | 521,345 |
| | Projected change in t | fund balance | (172,708) | | |

FINANCIAL DASHBOARD

FINANCIAL INDICATORS-GENERAL FUND

| | Budgeted | <u>Actual</u> | % of budget |
|--|-----------------|---------------|-------------|
| General Fund Revenues as of 3/31/21 | \$18,888,761 | \$12,490,046 | 66% (1) |
| General Fund Revenues as of 3/31/20 | \$18,772,914 | \$12,122,756 | 65% (1) |
| General Fund Expenditures as of 3/31/21 | \$18,888,762 | \$8,829,344 | 47% (2) |
| General Fund Expenditures as of 12/31/19 | \$18,694,751 | \$8,679,577 | 46% (2) |

| | <u>As of 9/30/20</u> | <u>Projected 9/30/21</u> | \$ Increase/Decrease |
|----------------------|----------------------|--------------------------|----------------------|
| General Fund Reserve | \$5,135,448 | \$4,962,740 | \$(172,708) |

INVESTMENT INDICATOR

| | | <u>As of 3/31/20</u> | As of 3/31/21 | <pre>\$ Increase/(Decrease)</pre> |
|------|---------|----------------------|---------------|-----------------------------------|
| Inve | stments | \$ 9,212,518 | \$ 9,489,599 | \$277,081 |

FINANCIAL INDICATORS-OTHER

| | Revenues as of 3/31/21 | Expenditures as of 3/31/21 | Surplus at 3/31/21 | Deficit at 3/31/20 |
|------------------|------------------------|----------------------------|-----------------------|-----------------------|
| Golf Course fund | \$1,114,507 | \$958,864 | \$155,643 | \$(306,000) |

| Revenues | Expenditures as of 3/31/21 | Surplus | Surplus |
|------------------------------|----------------------------|------------|-------------|
| as of 3/31/21 | | at 3/31/21 | at 3/31/20 |
| Building Operation \$169,329 | \$ 210,092 | \$91,693 | \$(110,127) |

| | <u> As of 9/30/20</u> | <u> As of 3/31/21</u> | \$ Increase/(Decrease) |
|----------------|-----------------------|-----------------------|------------------------|
| Long-Term Debt | \$13,170,468 | \$12,937,500 | \$ (232,968) |

| | | At 3/31/21 | At 3/31/20 |
|-----------------|-----------------------------------|------------|------------|
| % of Recreation | on Expenditures Collected in Fees | 3.1% | 6.6% |

Notes:

⁽¹⁾ You can see that for the current year our revenues are being received at a rate of 66% compared to a 65% rate compared to last year.

⁽²⁾ Actual expenditures are running slightly higher than last year 47% vs. 46% when compared to budgeted expenditures.

Chart B-Schedule of General Fund Budgeted and Actual Revenues For the Period Ending March 31, 2021 (50% OF YEAR COMPLETED)

| Polity Part | 201920 FISCAL YEAR 2020-21 | | | | | | | | | | | |
|---|--|--|-----|--|----|--|---|--|---|----|--------------|--------|
| Ad Valoriem Tasses - Current \$ 8,00,0544 AV Valoriem Tasses - Cliniquent \$ 2,000 \$ 5,000 \$ 5,000 \$ 1,0376 \$ 1,033,881 \$ 3894 \$ 1,033,238 | | FULL YEAR | | | T | | | ACTUAL | % OF | PI | RIOR YEAR | |
| Ad Valoren Taxas - Delinquent (Utility and Franchise Taxes 2,728,838 2,738,000 2,738,000 1,333,861 38% 60,771 600 67,759 67,000 59,883 8,749 60,771 600 67,759 67,000 1,373,760 60,771 600 67,590 67,000 1,373,760 60,771 600 67,590 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 60,771 600 67,590 600 67,590 60,790 600 67,590 600 67,590 600 67,590 600 67,590 600 67,590 600 67,590 600 67,590 600 67,590 600 67,590 600 67,590 600 | | | _ | | L | | Ц | | | A | | Note |
| Utility and Franchier Toxons | | \$ 8,800,684 | \$ | | 15 | | | \$ 7,871,892 | 1 1 | \$ | 7,537,080 | (70) |
| Docupational Licentess - Clury 20,821 24,000 24,000 10,795 43% 50,777 25,000 26,000 10,795 43% 50,824 84% 50,977 25,000 26,000 27,000 27,000 28,000 27,000 28,000 28,000 29,0 | | 2 720 026 | | 5. 20 to 2000 | | | | 4 000 004 | | | - | 1 |
| Decupational Licenses - County 24,000 500 500 10,376 495, 5,324 | TOTAL CONTROL OF THE STATE OF T | | | | | | | | | | | |
| Misc Plan Raviews 200 200 42,000 29,260 70% 23,700 Local Option Cast Tax 345,315 341,936 341,936 341,936 341,938 162,885 48% 187,991 Revenue sharing 488,972 455,500 453,500 23,076 49% 421,118 | The state of the s | | | | | | | | | | | |
| Zoning Review Fees | | I Recognized to | | 100 | | 5 | | 10,376 | | | | |
| Local Option Gas Tax S48,315 S41,395 341,395 341,935 341,936 3 | and the same of th | 100000000 | | | | and a second | | 29 260 | | | | |
| Revenue sharing | | | | 0.000 | 1 | | | | | | | |
| Alcoholic Beverage License 9.799 10,000 1,615 318 172-ent Slates Tax 967,313 1,019,785 1,019,785 433,685 43%,329 478,329 638 Tax Rebate (1,847) 2,300 2,500 2,500 112% 2,431 545 2,431 | Revenue sharing | | | and the second s | | | | | | | | |
| Gas Tax Rebate | Alcoholic Beverage License | 8,799 | | 10,000 | | | | and and a | | | A contractor | |
| School Crossing Guards | 1/2-cent Sales Tax | 967,813 | = 1 | 1,019,785 | | 1,019,785 | | 433,565 | 43% | | 478,329 | |
| After School Programs 18,884 45,000 45,000 4,131 17% 6,880 Swimming Pool Admissions 13,761 42,000 7,238 17% 6,880 Swimming Pool Admissions 2,267 65,000 55,000 7,238 17% 6,880 Swimming Pool Admissions 2,267 65,000 55,000 7,238 17% 6,880 Swimming Pool Admissions 2,267 65,000 55,000 7,238 17% 6,880 Swimmer Camp 4,45 3,500 3,500 99 4% 1,235 Fireworks-VG - 3,000 3,000 9% 4% 1,037 Fireworks-VG - 3,000 3,000 9% 60 Summer Camp Activity Fee 2,545 30,000 30,000 9% 60 Summer Camp Activity Fee 4,138 15,000 15,000 9,672 64% 4,417 Fireworks-Room Membership 4,138 15,000 15,000 9,672 64% 4,417 Shade Area/Universia Rentals 1,905 16,000 16,000 9% 5,72 Shade Area/Universia Rentals 1,905 16,000 16,000 9% 1,905 Get Fit Summer Camp - 2,000 24,000 0% 1,905 Baskettall Fees 11,950 24,000 24,000 0% 1,190 Fool Rental 5,000 4,500 2,000 4,500 2,000 4,44% 5,000 Fool Rental 5,000 4,500 4,500 2,000 4,44% 5,000 Fool Memberships 9,100 2,000 4,500 2,000 4,44% 5,000 Fool Memberships 40,398 206,810 15,204 7% 17,966 Gold Memberships 40,398 206,810 25,000 15,000 16,000 1,600 Gold Memberships 40,398 206,810 25,000 15,000 16,000 1,600 Gold Memberships 40,398 206,810 20,000 20,000 20,000 Gold Memberships 40,398 206,810 20,000 20,000 20,000 20,000 Gold Memberships 40,398 206,810 20,000 | Control of the Contro | (1,847) | | 2,300 | | 2,300 | | 2,580 | 112% | | 2,431 | |
| Swimming Pool Admissions 13,761 32,000 7,238 07,236 07,238 07 | | | | | | | | 2,152 | 12% | | 9,997 | |
| Swim Lessons | | 7. 76. 76. 76. 76. | | | 1 | | П | | | | | |
| Annual Daddy/Daughter Dance Pelican theatrs | | | | the second second second | | | | 7,238 | | | | |
| Pelican theatre | | | | | | | П | | | | | 11 2 |
| Vending Machines | | | | | | | | | | | | |
| Fireworks-VG Summer Camp | | | | | | | | | | | | |
| Summer Camp 2,653 130,000 330,000 0 0 60 0 0 0 0 0 0 | 9 | 1,301 | | | | | | 99 | | | 1,037 | = |
| Summer Camp Activity Fee | a process section and process section of the case of | 2 653 | | | | 30, 10,1073 | | | | | - 60 | |
| Aquatic Multipurpose Room Rental Fitness Room Membership 4,136 7,200 15,000 9,672 64% 4,117 Gym Admission Fees 572 2,500 15,000 9,672 64% 4,417 Shade Area/Umbrela Rentals 1,965 15,000 16,000 0% 1,965 Basketball Fees 11,950 24,000 24,000 0% 11,950 Other activities 5,936 15,000 4,500 2,000 598 3,000 Pool Rental 5,000 4,500 4,500 2,000 598 30% 3,195 Jazzercize 1,682 4,800 4,800 4,800 4,800 1,882 66,001 1,582 66,001 1,582 66,000 1,582 66,000 1,582 66,000 1,582 66,000 1,582 66,000 1,582 66,000 1,582 66,000 1,582 66,000 1,582 66,000 1,532 796 17,590 - 796 17,590 - - 1,682 66,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>60</td> <td></td> | | | | | | | | | | 1 | 60 | |
| Fitness Room Membership | | | | 100000 | | 0.0000 | | 680 | | 1 | - | -4 |
| Gym Admission Fees 572 2,500 1,905 3,72 Shade Area/Unbrella Rentals 1,905 16,000 16,000 0% 1,905 Get FIR Summer Camp 20,000 20,000 0% 1,905 Other activities 5,936 15,000 15,000 1,610 11% 6,001 Pool Rental 5,000 4,500 2,000 4,500 2,000 4,4% 5,000 Pool Memberships 9,100 20,000 4,800 2,000 4,800 0% 1,882 Gireen Fees 978,616 998,300 850,680 85% 552,595 Golf Memberships 46,389 206,910 71,900 - 0% 12,470 Range Fees 145,919 132,000 132,000 156,406 18% 68,176 Golf Merchandise Sales 62,977 96,700 96,700 50,819 53% 40,054 Girl Courlis Rentals 18,325 23,000 15,945 99% 17,207 Food and Beverage </td <td>The state of the s</td> <td>4000</td> <td></td> <td></td> <td></td> <td>The second of the second of th</td> <td></td> <td></td> <td></td> <td>1</td> <td>4 417</td> <td>-, * </td> | The state of the s | 4000 | | | | The second of th | | | | 1 | 4 417 | -, * |
| Shade Area/Umbrella Rentals | Gym Admission Fees | W. CO. CO. | | | | | | 0,072 | | | San San San | |
| Set Fils Summer Camp | Shade Area/Umbrella Rentals | 1,905 | | | | | | | | | | v - 1 |
| Basketball Fees 11,950 24,000 24,000 0 % 11,950 Other activities 5,936 15,000 4,500 2,000 1,610 11% 6,001 Pool Rental 5,000 4,500 2,000 5,988 30% 3,195 Jazzercize 1,682 4,600 4,800 6,800 85% 562,595 Golf Memberships 46,389 208,910 206,910 15,394 7% 17,598 Carl Rentals 13,540 71,900 71,900 - 0% 12,470 Range Fees 145,919 132,000 132,000 156,406 118% 68,176 Golf Merchandise Sales 62,977 96,700 96,700 50,819 53% 40,054 Golf Course Rentals 18,325 23,000 15,945 69% 17,207 Food and Beverage 17,809 - - 701 100% 881 Golf Course Rentals 18,325 23,000 28,500 16,600 58% | Get Fit Summer Camp | - | | | | | | | | | -,,,,,, | |
| Other activities 5,936 15,000 4,500 4,500 4,500 4,500 4,500 4,500 Pool Pool Pool Pool Renal 5,000 4,500 2,000 4,4% 5,000 6,000 6,000 6,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,1,000 7,000 7,1,000 7,000 861 68,176 681 68,176 681 68,176 681 68,176 681 68,176 681 68,176 681 68,176 681 68,176 681 68,176 681 68,176 681 68,176 680 68,176 680 6 | Basketball Fees | 11,950 | | 24,000 | | 24,000 | | | | | 11,950 | |
| Deck Pool Memberships 9,100 20,000 20,000 5,998 30% 3,195 3, | Other activities | 5,936 | | 15,000 | | 15,000 | | 1,610 | 11% | | | |
| Jazzericze | 0.5 20.000 (0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 | 5,000 | | 4,500 | | 4,500 | | 2,000 | 44% | | 5,000 | 10 1 |
| Green Fees 978,616 996,300 986,300 850,680 65% 502,565 Golf Memberships 46,389 206,910 15,394 7% 17,596 Carr Rentals 13,540 71,900 - 0% 12,470 Range Fees 145,919 132,000 132,000 156,406 118% 68,176 Golf Merchandise Sales 62,977 96,700 50,819 53% 40,054 Gift Certificate Redeemed 993 - 701 100% 861 Golf Course Rentals 18,325 23,000 23,000 15,945 69% 17,207 Food and Beverage 17,809 24,562 100% 6,878 69% 17,207 Copies & Other Charges 3,927 4,400 4,400 1,702 39% 423 Lien Search 29,200 28,500 28,500 16,600 58% 16,950 Re-occupancy inspection fee 17,500 20,000 20,000 10,375 52% 10,125 Clerk of the Court | · · · · · · · · · · · · · · · · · · · | the second secon | | | | 20,000 | | 5,998 | 30% | | 3,195 | |
| Colf Memberships | | | | | | | | | 0% | | 1,682 | |
| Cart Rentals 13,540 71,900 71,900 15,406 11,2470 Range Fees 145,919 132,000 132,000 156,406 118% 68,176 GOIf Merchandise Sales 62,977 99,700 59,8700 50,819 53% 40,054 Gift Certificate Redeemed 93 50 701 100% 861 GOIF GOIF GENERAL STANDARD STANDAR | | | | | | and the second s | | and the second second | | | | 1, 20 |
| Range Fees 145,919 132,000 133,000 156,406 118% 68,176 Golf Merchandise Sales 62,977 99,700 99,700 50,819 53% 40,054 Gift Certificate Redeemed 993 701 100% 881 Golf Course Rentals 18,325 23,000 - 23,000 15,945 69% 17,207 Food and Beverage 17,809 24,552 100% 6,878 Copies & Other Charges 3,927 4,400 4,400 1,702 39% 423 Lien Search 29,200 28,500 28,500 16,600 58% 16,950 Cierk of the Court - Fines 138,847 230,000 230,000 10,375 52% 10,125 Cierk of the Court - Fines 138,847 230,000 20,000 10,375 52% 10,125 Cierk of the Court - Fines 138,847 230,000 20,000 12,917 6% 86,410 Code Enforcement tickets 451,055 20,000 20,000 3,606 18% 6,698 Interest-CD's 34,748 30,000 30,000 4,349 14% 26,960 Interest - Tax Collections 8,019 6,000 8,000 538 9% 4,883 Rent - Metro Fire 12,702 14,000 4,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 4,500 4,500 4,500 4,220 Recreational Activities 10,943 20,000 20,000 10,000 50 | The state of the s | | | Control Control Control | | | | 15,394 | | | | 11 2 |
| Golf Merchandise Sales 62,977 98,700 99,700 50,819 53% 40,054 Gift Cortificate Redemed 993 701 100% 881 Golf Course Rentals 18,325 23,000 15,945 69% 17,207 Food and Beverage 17,809 - 24,562 100% 6,878 Copies & Other Charges 3,927 4,400 4,400 1,702 39% 423 Lien Search 29,200 28,500 28,500 16,600 58% 16,950 Re-occupancy inspection fee 17,500 20,000 20,000 10,375 52% 10,125 Clerk of the Court - Fines 138,847 230,000 230,000 12,917 6% 86,410 Code Enforcement tickets 451,055 20,000 20,000 20,000 12,917 6% 86,410 Code Enforcement tickets 451,055 20,000 20,000 3,606 18% 6,698 Interest-CD's 34,748 30,000 30,000 13,360 18% 6,698 Interest-CD's 34,748 30,000 30,000 4,349 14% 26,960 Interest-CD's 34,748 30,000 30,000 4,349 14% 26,960 Interest-Tax Collections 8,019 6,000 6,000 538 9% 4,863 Rent - Metro Fire 12,702 14,000 14,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 10,620 109% 90,245 Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Country Club Rent 22,196 33,000 33,000 17,000 50,000 180,700 50,000 180,700 50,000 50,000 50,000 50,000 50,000 5 | | | | | | | | | | | | - |
| Gift Certificate Redeemed 993 - - 701 100% 861 Golf Course Rentals 18,325 23,000 23,000 15,945 69% 17,207 Food and Beverage 17,809 - - 24,562 100% 6,878 Copies & Other Charges 3,927 4,400 4,400 1,702 39% 423 Lien Search 29,200 28,500 28,500 16,600 58% 16,950 Re-occupancy inspection fee 17,500 20,000 20,000 10,375 52% 10,125 Clerk of the Court - Fines 136,847 230,000 20,000 28,000 11,90% 86,410 Code Enforcement tickets 451,055 20,000 20,000 28,000 1190% 86,410 Code Enforcement tickets 451,055 20,000 20,000 38,000 189,00 185,305 Administrative Fee-Red Light hearings 13,100 20,000 30,000 1,349 14% 26,960 Interest - Tax Collections | | | | | | | | | The second second | | | = ==== |
| Golf Course Rentals | The state of the s | | | 96,700 | | 96,700 | | | | | | |
| Food and Beverage 17,809 1 - 24,562 100% 6,878 Copies & Other Charges 3,927 4,400 4,400 1,702 39% 423 Lien Search 29,200 28,500 28,500 16,600 58% 16,950 Re-occupancy inspection fee 17,500 20,000 20,000 10,375 52% 10,125 Clerk of the Court - Fines 136,847 230,000 20,000 11,375 52% 10,125 Clerk of the Court - Fines 136,847 230,000 20,000 12,917 6% 86,410 Code Enforcement tickets 451,055 20,000 20,000 38,000 1190% 185,305 Administrative Fee-Red Light hearings 13,100 20,000 20,000 3,606 18% 6,698 Interest-CD's 34,748 30,000 50,000 538 9% 4,863 Rent - Metro Fire 12,702 14,000 14,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 10,620 109% 90,245 County Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% 1 Cother Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 120,000 | | | | 23 000 | | 23 000 | | | | | | 12 2 |
| Copies & Other Charges | | | | 25,000 | | 23,000 | | | | - | | |
| Lien Search Re-occupancy inspection fee Re-occupancy inspection in inspection fee Re-occupancy inspection in inspe | | | | 4 400 | | 4 400 | | | F 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | 200 | |
| Re-occupancy inspection fee | | | | | | | | | | | | |
| Clerk of the Court - Fines | Re-occupancy inspection fee | | | 100 | | colorous, favores | | | | | | |
| Code Enforcement tickets 451,055 20,000 20,000 238,000 1190% 185,305 Administrative Fee-Red Light hearings Interest-CD's 34,748 30,000 30,000 3,666 18% 6,698 Interest-CD's 34,748 30,000 30,000 4,349 14% 26,960 Interest-Tax Collections 8,019 6,000 6,000 538 9% 4,863 Rent - Metro Fire 12,702 14,000 14,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 - 0% 10,283 Sprint Tower 98,724 92,000 92,000 100,620 109% 90,245 County Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19 | Clerk of the Court - Fines | | | | | | | and the second | | | | |
| Administrative Fee-Red Light hearings Interest-CD's 34,748 30,000 30,000 4,349 14% 26,960 Interest - Tax Collections 8,019 6,000 6,000 538 9% 4,863 Rent - Metro Fire 12,702 14,000 14,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 92,000 100,620 109% 90,245 County Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Code Enforcement Liens 3,276 4,000 4,000 - 0% 269,146 150% 157,338 ITF - Sanitation Admin Fee 370,000 1TF - Surrivater Admin Fee 60,000 Froceeds from Capital Lease Appropriated fund balance 148,694 - 694,052 0% 555,419 Appropriated fund balance | Code Enforcement tickets | 451,055 | | 20,000 | | 20,000 | | | | | | |
| Interest-CD's 34,748 30,000 30,000 4,349 14% 26,960 Interest - Tax Collections 8,019 6,000 6,000 538 9% 4,863 Rent - Metro Fire 12,702 14,000 14,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 - 0% 10,283 Sprint Tower 98,724 92,000 92,000 100,620 109% 90,245 County Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - 0 County Club Rent 24,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - 0% - 0 Code Enforcement Liens 22,503 180,000 180,000 269,146 150% - 0 Code Enforcement Liens 22,503 180,000 180,000 269,146 150% - 0 Code Enforcement Liens 314,677 323,748 323,748 161,874 50% 157,338 TF - Sanitation Admin Fee 370,000 470,000 335,000 71% 235,000 TF - Stormwater Admin Fee 60,000 60,000 60,000 60,000 500,000 | | 13,100 | | 20,000 | | | , | | 20 10 00 1000 0000 | | | |
| Rent - Metro Fire 12,702 14,000 14,000 6,176 44% 5,970 Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 - 0% 10,283 Sprint Tower 98,724 92,000 92,000 100,620 109% 90,245 Counry Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - - 0% - - 0% - - | Interest-CD's | 34,748 | | 30,000 | | 30,000 | | 4,349 | 14% | | 26,960 | |
| Rent - Dade Co. Library 8,253 8,500 8,500 4,127 49% 4,127 Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 - 0% 10,283 Sprint Tower 98,724 92,000 92,000 100,620 109% 90,245 Counry Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 | | | | | | | | 1909 - 191700 | | | | |
| Rent - Bus Benches 1,840 4,500 4,500 1,534 34% 2,208 Recreational Activities 10,943 20,000 20,000 - 0% 10,283 Sprint Tower 98,724 92,000 92,000 100,620 109% 90,245 County Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 | | | | 45-4511 - AND 1811 - A | | | | | | | | |
| Recreational Activities | | | | | | | | | | | | |
| Sprint Tower 98,724 92,000 92,000 100,620 109% 90,245 Counry Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Suilding Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Stormwater Admin Fee 60,000 60,000 | | 0.000 | | | | | | 1,534 | 100000 | | | |
| Counry Club Rent 22,196 33,000 33,000 17,000 52% 8,000 Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Stormwater Admin Fee 60,000 60,000 470,000 335,000 71% 235,000 Proceeds from Capital Lease 555,419 | | | | 102000 11000 | | | | - | | | | |
| Surplus sale of equipment 19,375 25,501 25,501 1,400 5% - Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Stormwater Admin Fee 60,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 60,000 50% 30,000 Proceeds from Capital Lease 555,419 - - | OF THE PARTY SERVICES | | | Second Control of | | | П | | | | | |
| Other Miscellaneous 45,532 87,723 100,851 54,859 54% 34,153 Insurance Reimbursement 63,355 35,302 35,302 55,357 157% 59,205 Code Enforcement Liens 3,276 4,000 4,000 - 0% - Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Sanitation Admin Fee 370,000 470,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 60,000 50% 30,000 Proceeds from Capital Lease 555,419 - - 0% 555,419 Appropriated fund balance 148,694 - 694,052 | | | | | | | | | | | 8,000 | |
| Insurance Reimbursement | | | | | | | П | | | | 24.450 | |
| Code Enforcement Liens 3,276 4,000 4,000 - 0% - Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Sanitation Admin Fee 370,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 60,000 50% 30,000 Proceeds from Capital Lease 555,419 - - 0% 555,419 Appropriated fund balance 148,694 - 694,052 - - - - | | | | | | | П | and the second s | | | | |
| Returned check charges 236 500 500 - 0% 216 Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Sanitation Admin Fee 370,000 470,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 30,000 50% 30,000 Proceeds from Capital Lease 555,419 - - 0% 555,419 Appropriated fund balance 148,694 - 694,052 - - 0% 555,419 | | | | 15 51 500 5000 | | 0.00 | | 55,557 | | | 39,205 | |
| Other Grants 22,503 180,000 180,000 269,146 150% - Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Sanitation Admin Fee 370,000 470,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 30,000 50% 30,000 Proceeds from Capital Lease 555,419 - - 0% 555,419 Appropriated fund balance 148,694 - 694,052 - - 0% 555,419 | | | | The second second | | | П | [] | 1 1 | | 216 | |
| Red Light Fines 418,216 500,000 500,000 187,783 38% 221,160 ITF - Building Fund 314,677 323,748 323,748 161,874 50% 157,338 ITF - Sanitation Admin Fee 370,000 470,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 60,000 30,000 50% 30,000 Proceeds from Capital Lease 555,419 - 0% 555,419 Appropriated fund balance 148,694 - 694,052 - - 0% 555,419 | the state of the s | The state of the s | | | | | П | 269.146 | | | - 10 | |
| ITF - Suilding Fund 314,677 ITF - Sanitation Admin Fee 370,000 ITF - Stormwater Admin Fee 60,000 Proceeds from Capital Lease 555,419 Appropriated fund balance 148,694 314,677 323,748 470,000 470,000 470,000 335,000 470,000 30,000 50% 30,000 555,419 - 694,052 - | | | | | | THE RESIDENCE OF THE PERSON NAMED IN | П | | | | 221 160 | |
| ITF - Sanitation Admin Fee 370,000 470,000 335,000 71% 235,000 ITF- Stormwater Admin Fee 60,000 60,000 60,000 30,000 50% 30,000 Proceeds from Capital Lease 555,419 Appropriated fund balance 148,694 - 694,052 - 0% 555,419 | | | | The second secon | | | П | | | | | |
| ITF- Stormwater Admin Fee 60,000 60,000 60,000 30,000 50% 30,000 | and the second s | | | A SHARLEST SAN CONTRACTOR | | | | | | | | |
| Proceeds from Capital Lease 555,419 Appropriated fund balance 148,694 | ITF- Stormwater Admin Fee | 60,000 | 1 | | | 200 | П | | | | | |
| | The second secon | 555,419 | | | | | | - | 1 | | | |
| TOTALS >>> | | | | - | L | | Ц | - | | | | |
| | TOTALS >>> | \$ 17,996,611 | \$ | 18,181,581 | Ŀ | \$ 18,888,761 | | \$ 12,490,046 | 66% | \$ | 12,122,756 | |

II. REVENUES

Notes to Revenue Schedule:

(1) Approximately 75-90% of the annual property tax assessment is collected during the months of October thru January of each fiscal year, the City invests all excess amounts until the funds are required to pay normal operating expenditures of the City.

III) EXPENDITURES

Chart C-Schedule of General Fund Budgeted and Projected Expenditures For the Period Ending March 31, 2021 (50% OF YEAR COMPLETED)

| Page | | | | FISCAL YEAR 20 | 019-20 | | |
|--|-------------------------------------|--|---|--|--|-------------|-------|
| Mayor & City Council 145,362 162,122 166,983 45,259 10ffice of the City Manager 401,822 376,329 536,681 311,768 10ffice of the City Manager 401,822 376,329 538,681 311,768 10ffice of the City Manager 401,822 376,329 538,681 311,768 10ffice of the City Manager 401,822 376,329 330,285 132,017 105,666 10 | <u>Department</u> | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL | |
| Mayor & City Council 145,382 182,122 166,983 45,295 170,000 170,000 177,347 188,000 188,000 103,846 177,347 188,000 188,000 103,846 177,347 188,000 188,000 103,846 177,347 188,000 188,000 103,846 177,347 188,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 178,000 188,000 103,846 188,000 103,846 188,000 103,846 188,000 103,846 188,000 103,846 188,000 103,846 188,000 103,846 188,000 103,846 188,000 103,846 188,000 188,000 103,846 188,000 188,000 103,846 188,000 18 | | <u>ACTUAL</u> | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET | NOTES |
| Office of the City Manager 401,822 376,329 536,881 311,756 Office of the City Clerk 278,689 329,835 330,288 132,017 Office of the City Attorney 177,347 188,000 188,000 103,646 Human Resource Department 267,366 273,444 273,443 126,663 Finance-Professional Services 165,396 198,837 200,582 99,927 IT Department 340,374 384,305 409,463 245,352 Planning Department 80,609 93,667 39,713 Non-Departmental 279,545 - - 6,454 Total General Government 7,206,704 7,432,442 7,535,952 3,483,003 Code Enforcement 7,208,704 7,432,442 7,535,952 3,483,003 Code Enforcement 7,208,704 7,432,442 7,535,952 3,483,003 Public Works -Administration 409,962 402,081 405,078 222,523 Public Works - Success 467,899 405,069 405,069 142 | | 4.5.000 | 400 400 | | | | |
| Office of the City Attorney 278,689 329,835 330,285 132,017 Office of the City Attorney 177,347 188,000 188,000 103,646 Human Resource Department 267,366 273,444 273,443 126,663 Finance-Professional Services 165,396 198,837 200,582 99,927 Finance-Professional Services 166,396 198,837 200,582 99,927 Finance-Professional Services 80,609 93,667 39,667 39,713 Non-Department 80,609 93,667 39,667 39,713 Non-Department 7,206,704 7,432,442 7,535,952 3,483,003 Total General Government 7,206,704 7,432,442 7,535,952 3,483,003 Total Public Safety 7,413,063 7,644,451 7,747,962 3,590,532 46% 1 Public Works: Public Works - Administration 409,962 402,081 405,069 142,632 Public Works - Streets 467,899 405,069 405,069 142,632 | | | | and the same of th | | | |
| Office of the City Attorney | , , | | | and the same of the same | DE 1 10 10 10 10 10 10 10 10 10 10 10 10 1 | | |
| Human Resource Department | _ | | | | | | |
| Finance-Administration | • • | | | , | | | |
| Finance-Professional Services 165,396 198,837 200,582 299,927 346,325 346,305 409,463 245,352 39,9713 30,000 33,667 33,677 33,713 30,000 30,667 33,667 33,713 30,000 30,667 33,667 33,713 30,000 30,00 | | | | | | | |
| The partment | Finance-Administration | 453,720 | 433,532 | 433,777 | 234,132 | | |
| Planning Department | Finance-Professional Services | 165,396 | 198,837 | 200,582 | 99,927 | | |
| Non-Departmental Total General Government | | 340,374 | 384,305 | | 245,352 | | |
| Total General Government | | | 93,667 | 93,667 | | | |
| Public Safety: Police Department | | | | | | _ | |
| Police Department 7,206,704 7,432,442 7,535,952 3,483,003 212,009 212,010 107,529 3,590,532 46% 1 1 1 1 1 1 1 1 1 | Total General Government | 2,590,230 | 2,440,071 | 2,632,881 | 1,345,119 | 51% | 1 |
| Police Department 7,206,704 7,432,442 7,535,952 3,483,003 212,009 212,010 107,529 3,590,532 46% 1 1 1 1 1 1 1 1 1 | Public Safety: | | | | | | |
| Code Enforcement | | 7.206.704 | 7.432.442 | 7.535.952 | 3.483.003 | | |
| Public Works Public Safety 7,413,063 7,644,451 7,747,962 3,590,532 46% 1 | | | | | | | |
| Public Works: Public Works - Administration 409,962 402,081 405,078 222,523 Public Works - Streets 467,699 405,069 405,069 142,632 Public Works - Properties 869,249 910,325 910,325 366,603 Public Works - Building Maintenance 66,636 39,000 39,000 26,945 Public Works - Fleet Maintenance 66,636 39,000 39,000 26,945 Public Works - Placet Maintenance 66,636 39,000 39,000 26,945 Public Works - Placet Maintenance 66,636 39,000 39,000 26,945 Public Works - Fleet Maintenance 66,636 39,000 39,000 26,945 Total Public Works 2,551,013 2,139,674 2,465,810 1,280,807 52% 1 Park Maintenance 1,451,041 1,499,729 1,521,748 642,183 642,183 40,203 40,203 40,203 40,203 40,203 40,203 40,203 40,203 40,203 40,203 40,203 | | | | | | — 46% | 1 |
| Public Works - Administration 409,962 402,081 405,078 222,523 Public Works - Streets 467,699 405,069 405,069 142,632 Public Works - Properties 869,249 910,325 910,325 366,603 Public Works - Building Maintenance 66,636 39,000 39,000 26,945 Total Public Works 2,551,013 2,139,674 2,465,810 1,280,807 52% 1 Parks and Recreation: Recreation 1,451,041 1,499,729 1,521,748 642,183 42,383 42,382 642,183 42,383 42,382 642,183 42,382 64,598 44,48 44,48 42,382 6,598 44,48 44,382 6,598 44,48< | • | | | | | _ | |
| Public Works - Streets 467,699 405,069 405,069 142,632 Public Works - Properties 869,249 910,325 910,325 366,603 Public Works - Building Maintenance 737,467 383,199 706,338 522,104 Public Works - Fleet Maintenance 66,636 39,000 39,000 26,945 Total Public Works 2,551,013 2,139,674 2,465,810 1,280,807 52% 1 Parks and Recreation: Recreation 1,451,041 1,499,729 1,521,748 642,183 42,183 42,183 42,183 42,183 42,183 42,183 42,183 42,183 42,382 6,598 45,214 581,482 582,064 230,932 58,784 58,744 581,482 582,064 230,932 58,784 59,784 42,382 6,598 46,598 46,789 294,333 297,050 149,535 60f Again Maintenance 60f Again Maintenance 723,857 681,957 684,940 367,874 60f Again Maintenance 734,717 1,335,829 1,392,254< | Public Works: | | | | | | |
| Public Works - Properties 869,249 910,325 910,325 366,603 Public Works - Building Maintenance 66,636 39,000 39,000 26,945 Public Works - Fleet Maintenance 66,636 39,000 39,000 26,945 Total Public Works 2,551,013 2,139,674 2,465,810 1,280,807 52% 1 Parks and Recreation: Recreation 1,451,041 1,499,729 1,521,748 642,183 42,183 42,382 6,598 42,482 | | 40 C C C C C C C C C C C C C C C C C C C | 0.000 | | | | |
| Public Works - Building Maintenance 737,467 383,199 706,338 522,104 | | | | | | | |
| Public Works - Fleet Maintenance | | | | | | | |
| Parks and Recreation: 2,551,013 2,139,674 2,465,810 1,280,807 52% 1 Parks and Recreation: Recreation 1,451,041 1,499,729 1,521,748 642,183 42,823 42,832 42,932 42,823 42,932 42,942 42,942 42,942 42,94 | | | | | | | |
| Parks and Recreation: Recreation 1,451,041 1,499,729 1,521,748 642,183 Aquatics 458,214 581,482 582,064 230,932 Tennis 33,311 42,382 42,382 6,598 Park Maintenance 278,879 294,333 297,050 149,535 Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - - 0% Capital Fund 222,524 339,987 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | |
| Recreation 1,451,041 1,499,729 1,521,748 642,183 Aquatics 458,214 581,482 582,064 230,932 Tennis 33,311 42,382 42,382 6,598 Park Maintenance 278,879 294,333 297,050 149,535 Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% Transfers to other funds Debt Service fund 908,527 1,170,617 1,778,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - - 0% Senior Center Fund 222,524 339,987 | Total Public Works | 2,551,013 | 2,139,674 | 2,465,810 | 1,280,807 | 52% | 1 |
| Recreation 1,451,041 1,499,729 1,521,748 642,183 Aquatics 458,214 581,482 582,064 230,932 Tennis 33,311 42,382 42,382 6,598 Park Maintenance 278,879 294,333 297,050 149,535 Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% Transfers to other funds Debt Service fund 908,527 1,170,617 1,778,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - - 0% Senior Center Fund 222,524 339,987 | Parks and Pograption: | | | | | | |
| Aquatics 458,214 581,482 582,064 230,932 Tennis 33,311 42,382 42,382 6,598 Park Maintenance 278,879 294,333 297,050 149,535 Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 | | 1 451 041 | 1 499 729 | 1 521 748 | 642 183 | | |
| Tennis 33,311 42,382 42,382 6,598 Park Maintenance 278,879 294,333 297,050 149,535 Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% Total GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% </td <td></td> <td>50.00 100.000 100.000 10 100</td> <td></td> <td></td> <td></td> <td></td> <td></td> | | 50.00 100.000 100.000 10 100 | | | | | |
| Park Maintenance 278,879 294,333 297,050 149,535 Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 | • | | | | | | |
| Golf Administration 12,350 11,068 11,066 5,394 Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 | | 0.000 CO.000 FT (2.00 | | | 0.00 | | |
| Golf Pro Shop 723,857 681,957 684,940 367,874 Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 44% TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance | | | | | | | |
| Golf Maintenance 1,342,717 1,335,829 1,392,254 602,592 Total Parks and Recreation 4,300,369 4,446,780 4,531,504 2,005,108 TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 | | | | | | | |
| TOTAL GENERAL FUND EXPS. 16,854,675 16,670,976 17,378,157 8,221,566 47% 1 Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - - 0% Capital Fund - - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - <td></td> <td></td> <td></td> <td></td> <td>and the second second</td> <td></td> <td></td> | | | | | and the second second | | |
| Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - - - - - - | Total Parks and Recreation | 4,300,369 | 4,446,780 | 4,531,504 | 2,005,108 | 44% | |
| Transfers to other funds Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - 0% Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - - - - - - | | | | | | _ | |
| Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - - 0% Capital Fund - - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - - - - - - | TOTAL GENERAL FUND EXPS. | 16,854,675 | 16,670,976 | 17,378,157 | 8,221,566 | 47% | 1 |
| Debt Service fund 908,527 1,170,617 1,170,617 585,308 50% Hurricane fund 10,885 - - - - 0% Capital Fund - - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - - - - - - | Transfers to other funds | | | | | | |
| Hurricane fund 10,885 - - - 0% Capital Fund - - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - | | 908.527 | 1.170.617 | 1.170.617 | 585.308 | 50% | |
| Capital Fund - - - 0% Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - | | | - | - | - | | |
| Senior Center Fund 222,524 339,987 339,988 22,470 -100% Total Transfers Out: 1,141,936 1,510,604 1,510,605 607,778 40% 1 Increase (decrease) in fund balance - | | , | _ | - | | 0% | |
| Increase (decrease) in fund balance | | 222,524 | 339,987 | 339,988 | 22,470 | -100% | |
| | Total Transfers Out: | 1,141,936 | 1,510,604 | 1,510,605 | 607,778 | 40% | 1 |
| | Increase (decrease) in fund halance | _ | - | _ | _ | | |
| TOTAL GENERAL FUND USES 17,996,611 18,181,580 18,888,762 8,829,344 47% | morease (decrease) in fully balance | | | | | - | |
| | TOTAL GENERAL FUND USES | 17,996,611 | 18,181,580 | 18,888,762 | 8,829,344 | | |

II. EXPENDITURES

Notes to Expenditure Schedule:

(1) All departments are within budget as of the end of the fiscal year. There are variances within some departments greater/less than 50%, however these fluctuations are based on seasonality and not on definite trends that will cause the department to be over budget later in the year. Any variances greater than 55% (if any) will be addressed by us herein.

IV) FUNDS SUBSIDIZED BY GENERAL FUND

CHART D-CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-SENIOR CENTER (50% OF YEAR COMPLETED)

| | | | FISCAL YEAR 2020-21 | | | | | | | |
|---------------------------------|----|-----------|---------------------|-----------|--------|-----------|-------|-------------|------------|--|
| | F | Y2019-20 | ORIGINAL AMENDED | | IENDED | | AS OF | % OF ACTUAL | | |
| | | ACTUAL | B | UDGET | В | UDGET | 3 | /31/2021 | VS. BUDGET | |
| | | | | | | | | | | |
| Revenues: | | | | | | | | | | |
| Local Grants C-1 | \$ | 68,895 | \$ | 170,000 | \$ | 170,000 | \$ | 56,928 | 33% | |
| Local Grants C-2 | | 55,183 | | 80,000 | | 80,000 | | 44,415 | 56% | |
| Local Grants III-B | | 13,556 | | 45,000 | | 45,000 | | 551 | 1% | |
| LSP Grant | | 16,271 | | 185,944 | | 185,944 | | 76,400 | 0% | |
| Covid-19 | | 63,988 | | - | | - | | 52,416 | 0% | |
| Cares Funding | | 77,955 | | - | | - | | 2,010 | 100% | |
| Sales to Va Gardens | | 17,240 | | 20,000 | | 20,000 | | 11,585 | 58% | |
| Donations | | 2,184 | | | | - | | 51,000 | 100% | |
| Total revenues | | 315,272 | | 500,944 | | 500,944 | | 295,305 | 59% | |
| Expenditures: | | | | | | | | | | |
| Administrative Costs | | 214,151 | | 420,837 | | 420,837 | | 101,825 | 24% | |
| Catering and operating supplies | | 273,778 | | 308,920 | | 308,920 | | 186,048 | 60% | |
| Operating Costs | | 48,578 | | 111,174 | | 141,710 | | 32,099 | 23% | |
| Total expenditures | | 538,007 | | 840,931 | | 871,467 | - | 319,972 | 37% | |
| | | • | | | | | | | | |
| Excess (deficiency) of revenues | | | | | | | | | | |
| over expenditures | | (222,735) | | (339,987) | | (370,523) | | (24,667) | 7% | |
| Other financing sources | | | | | | | | | | |
| Transfers in | | 222,524 | | 339,987 | | 339,987 | | 22,470 | 7% | |
| | | | | | - | | - | | | |
| Total other financing sources | | 222,524 | | 339,987 | - | 339,987 | - | 22,470 | 7% | |
| Net change in fund balance | | (211) | | | - | (30,536) | | (2,197) | 7% | |
| Beginning fund balance | _ | 2,408 | | 2,197 | | 2,197 | | 2,197 | | |
| Ending fund balance | \$ | 2,197 | \$ | 2,197 | \$ | (28,339) | \$ | | | |

CHART H-CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-SANITATION (50% OF YEAR COMPLETED)

| | | FISCAL YEAR 2020-21 | | | | | | | |
|--|---------------|---------------------|--------------|--------------|------------------|--|--|--|--|
| | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL | | | | |
| | ACTUAL | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET NOTES | | | | |
| Operating revenues: | | | | | | | | | |
| Sanitation revenues | \$ 2,343,729 | \$ 2,424,000 | \$ 2,424,000 | \$ 1,978,500 | 82% 1 | | | | |
| Total operating revenues | 2,343,729 | 2,424,000 | 2,424,000 | 1,978,500 | 82% | | | | |
| Operating expenses: | | | | | | | | | |
| Administrative costs | 1,188,190 | 1,240,488 | 1,240,488 | 697,516 | 56% | | | | |
| Operations and maintenance | 398,042 | 410,796 | 410,796 | 157,950 | 38% | | | | |
| Disposal costs | 817,514 | 901,394 | 825,500 | 402,311 | 49% | | | | |
| Depreciation and amortization | 156,504 | 148,888 | 148,888 | 89,678 | 60% | | | | |
| Total operating expenses | 2,560,250 | 2,701,566 | 2,625,672 | 1,347,455 | 51% | | | | |
| Operating income (loss) | (216,521) | (277,566) | (201,672) | 631,045 | -313% | | | | |
| Nonoperating revenues (expenses): | | | | | | | | | |
| Interest income | 2,382 | - | - | 54 | | | | | |
| Gain on sale of capital assets | 13,975 | - | - | - | | | | | |
| Interest expense and fees | (2,725) | _ | - | (593) | 100% | | | | |
| Total nonoperating revenues (expenses) | 13,632 | | | (539) | 100% | | | | |
| Income (Loss) before transfers | (202,889) | (277,566) | (201,672) | 630,506 | -313% | | | | |
| Change in net assets | (202,889) | (277,566) | (201,672) | 630,506 | -313% 1 | | | | |
| Total net assets, October 1 | (423,037) | (625,926) | (625,926) | (625,926) | | | | | |
| Total net assets, September 30 | \$ (625,926) | \$ (903,492) | \$ (827,598) | \$ 4,580 | | | | | |

Note:

Collection of 82% of revenues is a result of the trash bills now being a part of the property tax bill which is mostly collected between October and March of each fiscal year.`

CHART I-CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-STORMWATER FOR THE PERIOD ENDING MARCH 31, 2021 (50% OF YEAR COMPLETED)

| | | | FISCAL YEAR 20 | 020-21 | |
|-----------------------------------|---------------|--------------|----------------|--------------|------------------|
| | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL |
| | <u>ACTUAL</u> | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET NOTES |
| Operating revenues: | | | | | |
| Residential Class I | \$ 438,558 | \$ 424,000 | \$ 424,000 | \$ 111,380 | 26% |
| Total operating revenues | 438,558 | 424,000 | 424,000 | 111,380 | 26% |
| Operating expenses: | | | | | |
| Administrative costs | 195,236 | 190,995 | 190,995 | 89,950 | 47% |
| Operations and maintenance | 125,266 | 121,414 | 121,414 | 47,044 | 39% |
| Depreciation and amortization | 159,165 | 159,166 | 159,166 | 79,583 | 50% |
| Total operating expenses | 479,667 | 471,575 | 471,575 | 216,577 | 46% |
| Operating income (loss) | (41,109) | (47,575) | (47,575) | (105,197) | 221% |
| Nonoperating revenues (expenses): | | | | | |
| Interest & other income | _ | 500 | 500 | _ | -100% |
| Interest expense and fees | | | - | - | 0% |
| Total nonoperating revenues (exp) | _ | 500 | 500 | - | -100% |
| Income (Loss) before transfers | (41,109) | (47,075) | (47,075) | (105,197) | 223% |
| Change in net assets | (41,109) | (47,075) | (47,075) | (105,197) | 223% |
| Total net assets, October 1 | 2,176,688 | 2,135,579 | 2,135,579 | 2,135,579 | |
| Total net assets, September 30 | \$ 2,135,579 | \$ 2,088,504 | \$ 2,088,504 | \$ 2,030,382 | |

Notes:

CITY OF MIAMI SPRINGS INVESTMENT SCHEDULE Mar-21

| | | Principal |
|-----------------------------------|----------|--|
| <u>Institution</u> | Acct# | <u>Amount</u> |
| City National bank | | \$ in the second of |
| Subtotal Iberia bank | | \$ 7,174,919.00 |
| | | |
| BB&T Money Market | | \$ 1,150,621.00 |
| Subtotal BB&T | | \$ 1,150,621.00 |
| | | |
| Total all investments | | \$ 8,325,540.00 |
| | | |
| CASH ON HAND-OPERATING A | CCOUNTS: | |
| | | |
| BB&T Cash on hand-Operating | | 1,164,059.00 |
| Total Cash on hand as of 3/31/2 | 1 | \$1,164,059.00 |
| | | |
| Total Investments and cash on | hand | \$ 9,489,599.00 |
| | | |
| | | |
| RESTRICTED CASH: | | |
| BB&T LETF OPERATING ACCOU | JNT | \$ 305,625.00 |
| (Law Enforcement Trust-restricted | l) | \$ 305,625.00 |

Chart K-Schedule of Recreation Department Operations Period Ending March 31, 2021 (50% OF YEAR COMPLETED)

| | Administrative | Pool | Tennis | Maintenance | YTD as of | YTD as of | |
|--|--|--------------------|------------|--------------|------------------|-------------------------|--------------|
| | | | | | 3/31/2021 | 3/31/2020 | ı |
| Charges for Services: | | | | | | | |
| Summer Camp After School Care | 4,131 | | | | \$ 4,131 | \$ 60 | 0.0 |
| water Polo/Aquatics Tearins Swimming Pool Admissions Pool rental | | 7,238 2,000 | | | 7,238 2,000 | 6,890 | 0.01 |
| Swim lessons Annual Daddy/Daughter Dance | oo | | | | - ' 66 | 2,367 4,329 1.037 | |
| Vending Machines Gym admission fees VC Eiraworks | | | | | 1 1 | 572 | 2 1 1 |
| Fitness room membership | 9,672 | 2 008 | | | 9,672 | 4,417 | ۸ ۱۵ |
| Pool membersnips Annual Turkey trot | 720 | 0,686 | | | 720 | 1,585 | . 10 |
| Halloween Event | 200 | | | | 200 | 1,785 440 | 10.0 |
| Pelican Playhouse | | | | | 1 | 1,245 | 10.0 |
| Kental-recreational Facilities Basketball Program | 1 | | | | | 11,950 | |
| Jazzercize Classes | C O | | | | - 680 | 1,682 | 01 1 |
| Munpurpose Room Remai 16x16 Shade Area rental | 000 | | | | | 1,905 | 10 |
| Xmas at the gazeebo Umbrella Rental | 390 | | | | 390 | 2,12 | 6 |
| Total Fees Collected | 16,192 | 15,236 | | | 31,428 | 73,257 | l. I |
| Expenditures: | | | | | | | |
| Personnel | 394,103 | 160,355 | | 30,570 | 585,028 | 576,467 | |
| Operating costs | 245,099 2.981 | 70,577 | 6,598 | 118,965 | 441,239 2,981 | 519,086 15,950 | |
| Total expenditures | 642,183 - | 230,932 | - 6,598 | - 149,535 | 1,029,248 | 1,111,503 | اما |
| Excess exp. over charges for services | \$ (625,991) | \$ (215,696) | \$ (6,598) | \$ (149,535) | \$ (997,820) | \$ (1,038,246) | ial |
| | Percentage of expenditures collected in fees | nditures collected | in fees | | 3.1% | %9 :9 | <u> </u> |

Decrease is due to the effects of the pandemic on our recreation programs this fiscal year.

NOTES TO STATEMENTS:

CHART L-CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-ROAD & TRANSPORTATION (50% OF YEAR COMPLETED)

| | | | FISCAL YEAR 20 | 20-21 | | |
|---------------------------------------|---------------|-----------|----------------|-------------|-------------|--------------|
| | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL | |
| | ACTUAL | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET | NOTES |
| | | | | | | |
| Revenues: | | | | | | |
| Peoples Transportation Tax | 546,952 | 556,893 | 556,893 | 141,942 | 25% | |
| Charges for services | 20,582 | | | 9,694 | 100% | |
| Total revenues | 567,534 | 556,893 | 556,893 | 151,636 | 27% | |
| Expenditures: | | | | | | |
| Administrative | 93,349 | 94,015 | 94.615 | 30,851 | 33% | |
| Contractual/Professional Services | 194,867 | 261.492 | 272.006 | 71,145 | 26% | |
| Repairs and maintenance | 210,124 | 148,015 | 149,362 | 63,534 | 43% | |
| Operating Supplies/Road Materials | 6,951 | 5,000 | 5,000 | 03,334 | 0% | |
| Capital Outlay-Machinery | 47,227 | 3,000 | 5,000 | _ | 0% | |
| | | | 520,983 | 165,530 | 32% | |
| Total expenditures | 552,518 | 508,522 | 520,983 | 105,550 | 32 /6 | |
| Excess (deficiency) of revenues | | | | | | |
| over expenditures | 15,016 | 48,371 | 35,910 | (13,894) | -39% | |
| Other financing sources | | | | | | |
| Transfers out | (70,042) | 67,313 | 67,313 | 33,659 | 50% | |
| Total other financing sources | (70,042) | 67,313 | 67,313 | 33,659 | 50% | |
| · · · · · · · · · · · · · · · · · · · | (***,*****) | | | | | |
| Net change in fund balance | (55,026) | 115,684 | 103,223 | 19,765 | | |
| Beginning fund balance | 24,582 | (30,443) | (30,443) | (30,443) | | |
| Ending fund balance | \$ (30,443) | \$ 85,241 | \$ 72,780 | \$ (10,678) | | |

CHART M-CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-BUILDING OPERATIONS (50% OF YEAR COMPLETED)

| | | | FISCAL YEAR 20 | 20-21 | | |
|---------------------------------------|---------------|--------------|----------------|--------------|-------------|--------------|
| | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL | |
| | ACTUAL | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET | NOTES |
| | | | | | | |
| Revenues: | | | | | | |
| Building Permits | \$ 152,946 | \$ 225,000 | \$ 225,000 | \$ 223,321 | 99% | |
| Electrical Permits | 103,109 | 85,000 | 85,000 | 24,680 | 29% | |
| Plumbing Permits | 46,641 | 40,000 | 40,000 | 12,187 | 30% | |
| Roofing Permits | 142,484 | 95,000 | 95,000 | 71,215 | 75% | |
| Mechanical Permits | 55,248 | 45,000 | 45,000 | 13,571 | 30% | |
| Certification of Completions | 750 | 500 | 500 | 625 | 125% | |
| Structural Permits | 28,375 | 25,000 | 25,000 | 16,211 | 65% | |
| Other Permits | 244,632 | 191,500 | 191,500 | 135,887 | 71% | |
| Transfer from Technology/Scanning Fee | 38,250 | - | - | 22,700 | 0% | |
| Investment income | 8,385 | | | 1,414 | 100% | |
| Total revenues | 820,820 | 707,000 | 707,000 | 521,811 | 74% | |
| | | | | | | |
| Expenditures: | | | | | | |
| Administrative | 799,111 | 784,845 | 784,845 | 403,579 | 51% | |
| Contractual/Professional Services | 35,019 | 93,000 | 93,000 | - | 0% | |
| Operating expenses | 33,860 | 24,870 | 44,723 | 26,539 | 59% | |
| Capital Outlay-Machinery | 122,885 | | 46,490 | | 0% | |
| Total expenditures | 990,875 | 902,715 | 969,058 | 430,118 | 44% | |
| Fugge (deficiency) of revenues | | | | | | |
| Excess (deficiency) of revenues | (470.055) | (405.745) | (000,050) | 04.000 | 0.50/ | |
| over expenditures | (170,055) | (195,715) | (262,058) | 91,693 | -35% | |
| Net change in fund balance | (170,055) | (195,715) | (262,058) | 91,693 | | |
| Beginning fund balance | 1,520,669 | 1,350,613 | 1,350,613 | 1,350,613 | | |
| Ending fund balance | \$ 1,350,614 | \$ 1,154,898 | \$ 1,088,555 | \$ 1,442,306 | | |

CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-LAW ENFORCEMENT TRUST FUND (50% OF YEAR COMPLETED)

| | | | FISCAL YEAR 20 | 20-21 | | |
|---------------------------------|---------------|------------|----------------|------------|-------------|--------------|
| | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL | |
| | <u>ACTUAL</u> | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET | NOTES |
| | | | | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | 150,378 | - | - | 43,278 | 100% | |
| Interest Income | 1,109 | 1,500 | 1,500 | 165 | 11% | |
| Total revenues | 151,487 | 1,500 | 1,500 | 43,443 | 2896% | |
| | | | | | | |
| Expenditures: | | | | | | |
| Administration Expenses | 53,865 | 104,197 | 104,197 | 34,567 | 33% | |
| Police education | 16,075 | 30,000 | 30,000 | - | 0% | |
| Capital Outlay | | 37,405 | 75,497 | 35,497 | -100% | |
| Total expenditures | 69,940 | 171,602 | 209,694 | 70,064 | 33% | |
| · | | | | | | |
| Excess (deficiency) of revenues | | | | | | |
| over expenditures | 81,547 | (170,102) | (208,194) | (26,621) | 13% | |
| | | | | | | |
| Net change in fund balance | 81,547 | (170,102) | (208,194) | (26,621) | | |
| The change in fana balance | 01,041 | (170,102) | (200,101) | (20,021) | | |
| Beginning fund balance | 254,490 | 336,037 | 336,037 | 336,037 | | |
| <u> </u> | | - | | , | | |
| Ending fund balance | \$ 336,037 | \$ 165,935 | \$ 127,843 | \$ 309,416 | | |

CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-CAPITAL FUND (50% OF YEAR COMPLETED)

| | | | FISCAL YEAR 202 | 20-21 | | |
|---------------------------------|-----------------------|----------|-----------------|------------|-------------|--------------|
| | FY2019-20 | ORIGINAL | AMENDED | AS OF | % OF ACTUAL | |
| | <u>ACTUAL</u> | BUDGET | BUDGET | 3/31/2021 | VS. BUDGET | NOTES |
| _ | | | | | | |
| Revenues: | # 4 000 040 | | | • | 1000/ | |
| Intergovernmental | \$ 1,239,049 | | \$ - | \$ - | 100% | |
| Interest and Other Income | 12,795 | | | 473 | 100% | |
| Total revenues | 1,251,844 | | | 473 | 100% | |
| Expenditures: | | | | | | |
| Recreation | 3,702 | | _ | _ | 100% | |
| Capital Outlay | 5,113,972 | | 356,039 | 190,631 | 54% | |
| | 100 00 00 00 00 00 00 | | | 190,631 | 54% | |
| Total expenditures | 5,117,674 | | 356,039 | 190,631 | 54% | |
| Excess (deficiency) of revenues | | | | | | |
| over expenditures | (3,865,830) | | (356,039) | (190,158) | 53% | |
| Other financing sources | | | | | | |
| Issuance of debt | _ | | - | - | 0% | |
| Transfers in | - | - | - | - | 0% | |
| Total other financing sources | | | | | 0% | |
| Total other linalicing sources | | | | | 070 | |
| Net change in fund balance | (3,865,830) | | (356,039) | (190,158) | 53% | |
| | | | _ | | | |
| Beginning fund balance | 4,524,237 | 658,408 | 658,408 | 658,408 | | |
| Ending fund balance | \$ 658,407 | 658,408 | 302,369 | \$ 468,250 | | |

CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-DEBT SERVICE FUND (50% OF YEAR COMPLETED)

FISCAL YEAR 2020-21 AS OF FY2019-20 **ORIGINAL AMENDED** % OF ACTUAL **ACTUAL BUDGET BUDGET** 3/31/2021 VS. BUDGET NOTES Expenditures: Principal Payments 1,006,823 1,308,503 1,308,503 774,663 59% 126,674 Interest Payments 403,521 365,162 365,162 35% Administrative 7,025 0% 901,337 54% 1,673,665 Total expenditures 1,417,369 1,673,665 Excess (deficiency) of revenues over expenditures (1,417,369)(1,673,665)(1,673,665)(901,337)54% Other financing sources 50% Transfers in 1,417,369 1,673,665 1,673,665 836,835 1,417,369 836,835 50% Total other financing sources 1,673,665 1,673,665 100% Net change in fund balance (64,502)Beginning fund balance 100% **Ending fund balance** (64,502)

CITY OF MIAMI SPRINGS ACTUAL VS BUDGET REPORT-HURRICANE FUND (50% OF YEAR COMPLETED)

| | | | | FISCA | L YEAR | 2020-2 | 21 | | |
|---------------------------------|---------------|----------|------|-------|--------|--------|-------|-------------|--------------|
| | FY2019-20 | ORIGI | INAL | AMEN | NDED | AS | OF | % OF ACTUAL | |
| | <u>ACTUAL</u> | BUD | GET | BUD | GET | 3/31 | /2021 | VS. BUDGET | <u>NOTES</u> |
| Revenues: | | | | | | | | | |
| Intergovernmental | \$ | - \$ | _ | \$ | _ | \$ | _ | 100% | |
| Interest and Other Income | | - | - | • | - | | - | 0% | |
| Total revenues | | | | | | | _ | 100% | |
| Expenditures: | | | | | | | | | |
| General government | 10,766 | 6 | - | | - | | - | 100% | |
| Capital Outlay | | <u> </u> | | | | | _ | 0% | |
| Total expenditures | 10,766 | <u> </u> | | | | | | 100% | |
| Excess (deficiency) of revenues | | | | | | | | | |
| over expenditures | (10,766 | <u> </u> | | | | | | 100% | |
| Other financing sources | | | | | | | | | |
| Transfers out | | | | | - | | | -100% | |
| Transfers in | 10,88 | <u> </u> | | | | | | 100% | |
| Total other financing sources | 10,88 | 5 | | | | | | 0% | |
| Net change in fund balance | 11 | 9 | | | | | | 0% | |
| Beginning fund balance | | <u>-</u> | 119 | | 119 | | 119 | | |
| Ending fund balance | \$ 11 | 9 | | | 119 | \$ | 119 | | |

CITY OF MIAMI SPRINGS PROPOSED GENERAL FUND BALANCE DESIGNATIONS PROJECTED FISCAL YEAR 2019-20

| Projected Balance 9/30/2021 | 80,000 | 317,772 | 1 | \$ 403,772 5,135,448 4,731,676 | \$ (172,708) | \$ 4,558,968 | \$ 4,527,000 | \$ 31,968 |
|-----------------------------------|-------------------|--------------------|---|--|--|--|---------------------------------------|---|
| FY2020-21 Additions Reductions | - | 0 - 0 | | · · · · · · · · · · · · · · · · · · · | n to fund balance | after designations | | ation |
| Actual Balance 9/30/2020 | 80,000 | 317,772 | | \$ 403,772 5,135,448 4,731,676 | 21 to be taken fron | ing Fund balance | ing expenditures | vailable for design |
| DESIGNATION | 1) Golf Cart barn | FY20- Encumbrances | | Total proposed designations Total Available Fund Balance Unrestricted, Undesignated fund Balance | Projected deficit FY20-21 to be taken from to fund balance | Projected FY20-21 Ending Fund balance after designations | 25% of FY20-21 Operating expenditures | Excess(deficit) funds available for designation |

CITY OF MIAMI SPRINGS



Finance Department 201 Westward Drive Miami Springs, FL 33166-5289 Phone: (305) 805-5014

Fax: (305) 805-5037

TO:

The Honorable Mayor Maria Mitchell and Members of the City

Council

FR:

William Alonso, City Manager/ Finance Director

DATE:

April 26, 2021

SUBJECT:

Golf Course (UNAUDITED) Financials for the six months ending

March 31, 2021.

Attached hereto are the unaudited financial reports for the Golf Course Fund for the six months ending March 31, 2021. As in the past, the report is divided into three sections as follows: 1) Section A is a comparative profit and loss statement for the six months ending March 31st for fiscal years 2021, 2020, and 2019. 2) Section B is a fiscal year-to-date actual to budget comparison for FY2021. 3) Section C is the FY 2021 year-to-date rounds report.

Key Financial Indicators

The following are key year-to-date indicators from pages A-1, A-2, and C-1 of the

attached report.

| | Six Months | Six Months | | Six Months | |
|--------------------------------------|------------|------------|--------------|------------|--------------|
| | Ending | Ending | % Change | Ending | % Change |
| | 3/31/2021 | 3/31/2020 | From 3/31/20 | 3/31/2019 | From 3/31/19 |
| Golf Operations: | | | | | |
| Total Revenues | 1,114,507 | 725,737 | 53.6% | 962,909 | 15.7% |
| Operating Profit (Loss) | 221,095 | (197,312) | -212.1% | (139,348) | -258.7% |
| Profit(Loss)including non-golf costs | 155,643 | (306,000) | -150.9% | (215,252) | -172.3% |
| Pro Shop Costs | 364,895 | 390,734 | -6.6% | 595,732 | -38.7% |
| Maintenance Costs | 528,517 | 532,315 | -0.7% | 506,525 | 4.3% |
| Total Rounds Played | 20,541 | 14,593 | 40.8% | 18,494 | 11.1% |
| Total Greens Revenues | 850,680 | 575,065 | 47.9% | 628,192 | 35.4% |
| Average per Round | 41.41 | 39.41 | 5.1% | 33.97 | 21.9% |
| Memberships Sold | 15,394 | 17,496 | -12.0% | 32,921 | -53.2% |
| Driving Range revenues | 156,406 | 68,176 | 129.4% | 82,951 | 88.6% |

Key Financial Indicators (continued)

As you can see from this matrix, the golf revenues increased by 53.6% from the prior year and increased 15.7% from FY2019, rounds are up by 40.8%, and driving range revenues are up 129.4%. Memberships sold are approx. 12% lower than the prior year.

On the cost side, YTD maintenance costs are down 0.7% from last year. Pro shop costs are down 6.6% from last year. The operating profit is \$221,095 compared to a loss of \$197,312 last year.

This is the first time since the city purchased the golf course in 1997 that we are showing a profit for the first six month of a fiscal year. Congratulations to Paull and Laurie and Staff for this significant achievement!!!

The total bottom line YTD profit is \$155,643 compared to a loss of \$306,000 last year and a loss of \$215,252 for the same period of FY2019.

Page A-1 is a comparative profit and loss for the six months ended 3/31/21, 3/31/20, and 3/31/19.

Page A-2 is a comparative profit and loss for six months ended 3/31/21, 3/31/20, and 3/31/19. for the <u>pro shop operation only</u>. The total YTD profit for the current year is \$144,037 compared to losses of \$308,468 as of 3/31/20 and \$207,922 as of 3/31/19.

Page B-1 provides an actual to budget comparison for the current fiscal year.

Page C-1 is an analysis of rounds played for the first quarter shows an 40.8% increase in rounds played and a corresponding 53.6% increase in greens revenues. Our average per round is \$41.41 compared to \$39.41 for the same period last year. We have a total of 20,541 rounds played for the six months compared to 14,593 for the prior period.

CITY OF MIAMI SPRINGS, FLORIDA ACTUAL VS ACTUAL-PRO SHOP OPERATIONS FOR THE PERIOD ENDING:

| | <u>3/31/2021</u> | 3/30/2020 | 3/31/2019 |
|--|------------------|------------------|--------------|
| TOTAL PRO-SHOP AND GOLF COURSE- REVENUES | 1,114,507 | 725,737 | 962,909 |
| TOTAL PERSONNEL SERVICES | 202,388 | 347,563 | 207,906 |
| TOTAL OPERATING EXPENDITURES | 691,024 | 575,486 | 894,351 |
| TOTAL MANAGEMENT OPERATING EXPENDITURES | 893,412 | 923,049 | 1,102,257 |
| NET MANAGEMENT EXCESS OF EXP. OVER REV. | 221,095 | (197,312) | (139,348) |
| OTHER REVENUES AND COSTS ASSOCIATED WITH OPERATIO | NS OF THE GOL | F COURSE: | |
| IMPROVEMENTS O/T BUILDINGS | ٠,- | 5,164 | - |
| CITY ADMINISTRATIVE EXPENSES | 5,394 | 5,532 | 7,330 |
| PROCEEDS FROM DEBT - MAINTENANCE | | | (812,931) |
| COUNTRY CLUB RENT | (17,000) | (8,000) | - |
| IMPROVEMENT O/T BUILDINGS-MAINTENANCE | 74.077 | 20,270 | - CO 574 |
| DEBT SERVICE PAYMENT-MAINTENANCE MACHINERY & EQUIPMENT | 74,077 2,981 | 74,265 11,457 | 68,574 |
| MACHINERY & EQUIPMENT-MAINTENANCE | 2,901 | 11,457 | 812,931 |
| TOTAL OTHER COSTS ASSOCIATED WITH- | | | 012,001 |
| OPERATIONS OF THE PRO-SHOP | 65,452 | 108,688 | 75,904 |
| EXCESS EXPENDITURES OVER REVENUES | \$ 155,643 | \$ (306,000) | \$ (215,252) |

CITY OF MIAMI SPRINGS, FLORIDA ACTUAL VS ACTUAL-PRO SHOP OPERATIONS FOR THE PERIOD ENDING:

| DEVENUE | 3/31/2021 | 3/30/2020 | 3/31/2019 |
|---|---------------|--------------|--------------|
| REVENUES | | A 500 505 | 0.40.553 |
| | \$ 850,680 | \$ 562,595 | \$ 618,557 |
| MEMBERSHIPS | 15,394 | 17,496 | 32,921 |
| CART REVENUES | - | 12,470 | 9,635 |
| RANGE FEES | 156,406 | 68,176 | 82,951 |
| GOLF - OTHER REVENUES | 16,890 | 18,562 | 31,454 |
| MERCHANDISE SALES | 75,137 | 46,438 | 187,391 |
| TOTAL PRO SHOP REVENUES | 1,114,507 | 725,737 | 962,909 |
| PERSONNEL EXPENSES | | | |
| REGULAR SALARIES | 89,424 | 92,894 | 86,592 |
| PART TIME SALARIES | 73,317 | 61,999 | 84,930 |
| FICA TAXES | 12,450 | 11,835 | 13,122 |
| PENSION | 11,804 | 12,289 | 11,314 |
| MEDICAL INSURANCE | 11,972 | 12,081 | 9,728 |
| WORKER'S COMPENSATION | 2,670 | 2,526 | 2,220 |
| | | | |
| TOTAL PERSONNEL SERVICES | 202,388 | 193,624 | 207,906 |
| OPERATING EXPENSES | | | |
| CONTRACTUAL SERVICES | 3,988 | 1,275 | 111,008 |
| RENTALS AND LEASES | 35,570 | 37,145 | 1,071 |
| REPAIRS AND MAINTENANCE | 236 | 1,117 | 19,326 |
| PRINTING AND BINDING | 1,495 | 1,495 | 1,610 |
| PROMOTIONS & ADVERTISING | 400 | 48,255 | 40,700 |
| OTHER CHARGES - BANK & CREDIT CARD CHARGES | 33,478 | 22,911 | 23,085 |
| OPERATING SUPPLIES | 690 | 3,905 | 3,102 |
| UTILITY SERVICES-ELECTRICITY | | 16,223 | 13,976 |
| UTILITY SERVICES-ELECTRICITY UTILITY SERVICES-WATER | 14,464 280 | 204 | |
| | | | 3,930 |
| LIABILITY INSURANCE | 9,378 | 8,922 | 8,568 |
| TELECOMMUNICATIONS | 7,683 | 7,627 | 7,857 |
| MERCHANDISE DRIVING BANGE | 51,824 | 45,098 | 144,374 |
| DRIVING RANGE | 783 | 1,047 | 7,654 |
| OFFICE SUPPLIES | 1,314 | 972 | 195 |
| DUES AND MEMBERSHIPS | 924 | 914 | 1,370 |
| MAINTENANCE (Department Total) | 528,517 | 532,315 | 506,525 |
| TOTAL OPERATING EXPENDITURES | 691,024 | 729,425 | 894,351 |
| TOTAL PRO SHOP OPERATION EXPENDITURES | 893,412 | 923,049 | 1,102,257 |
| OPERATING PROFIT (LOSS) BEFORE OTHER COSTS | 221,095 | (197,312) | (139,348) |
| , | | | |
| OTHER COSTS ASSOCIATED WITH OPERATIONS OF THE PR | O-SHOP | | |
| DEBT SERVICE PAYMENT-MAINTENANCE | 74,077 | 74,265 | 68,574 |
| IMPROVEMENTS O/T BUILDINGS | 1-0 | 5,164 | |
| MACHINERY & EQUIPMENT-MAINTENANCE | - | | 812,931 |
| PROCEEDS FROM DEBT -MAINTENANCE | - | | (812,931) |
| MACHINERY & EQUIPMENT | 2,981 | 11,457 | - |
| IMPROVEMENT O/T BUILDINGS - MAINTENANCE | | 20,270 | |
| TOTAL OTHER COSTS ASSOCIATED MITH | | | |
| TOTAL OTHER COSTS ASSOCIATED WITH- | 77.050 | 444 450 | 60.574 |
| OPERATIONS OF THE PRO-SHOP | 77,058 | 111,156 | 68,574 |
| NET PROFIT (LOSS) | \$ 144,037 | \$ (308,468) | \$ (207,922) |

CITY OF MIAMI SPRINGS, FLORIDA GOLF COURSE ACTUAL VS ACTUAL- MAINTENANCE EXPENSES FOR THE PERIOD ENDING:

| MAINTENANCE | | 124 12024 | | 2/20/2020 | | 2/24/2040 |
|------------------------------------|----|------------------|----|-------------|----|------------------|
| DEDCONAL CEDVICES | 3 | <u>3/31/2021</u> | | 3/30/2020 | | <u>3/31/2019</u> |
| PERSONAL SERVICES REGULAR SALARIES | \$ | 112 246 | \$ | 109,337 | \$ | 101,262 |
| PAYROLL TAXES | Ф | 112,246 8,341 | Φ | 8,080 | φ | 7,560 |
| PENSION | | 14,733 | | 14,454 | | 7,560 13,557 |
| MEDICAL INSURANCE | | 16,343 | | 19,230 | | 18,455 |
| WORKER'S COMPENSATION | | 2,928 | | 2,838 | | 2,652 |
| | | | - | | | |
| TOTAL PERSONAL SERVICES | | 154,591 | | 153,939 | | 143,486 |
| OPERATING EXPENSES | | | | | | |
| PROFESSIONAL SERVICES | | 9,762 | | 5,114 | | 6,427 |
| CONTRACTUAL SERVICES | | 161,364 | | 173,817 | | 146,378 |
| REPAIRS AND MAINTENANCE | | 38,875 | | 17,593 | | 41,680 |
| UTILITY SERVICES-ELECTRICITY | | 11,730 | | 12,614 | | 12,524 |
| UTILITY SERVICES-WATER | | 6,818 | | 5,372 | | 5,759 |
| OPERATING SUPPLIES | | 114,434 | | 132,422 | | 111,380 |
| FUEL, OILS, LUBRICANTS | | 18,945 | | 16,696 | | 22,416 |
| LIABILITY INSURANCE | | 7,164 | | 8,064 | | 7,734 |
| TELECOMMUNICATIONS | | 795 | | 860 | | 159 |
| DUES AND SUBSCRIPTIONS | | 355 | | 50 | | 57 |
| EDUCATION AND TRAINING | | - | | 50 | | 2,768 |
| UNIFORMS | | 1,823 | | 994 | | 941 |
| RENTALS AND LEASES | | 1,861 | | 4,730 | | 4,816 |
| TOTAL OPERATING EXPENSES: | | 373,926 | | 378,376 | _ | 363,039 |
| IMPROVEMENT OF BUILDINGS | | | | 20.270 | | |
| IMPROVEMENT O/T BUILDINGS | | - | | 20,270 | | 912.021 |
| MACHINERY AND EQUIPMENT | * | | | | - | 812,931 |
| TOTAL CAPITAL OUTLAY: | | | | 20,270 | _ | 812,931 |
| PRINCIPAL PAYMENTS | | 74,077 | | 74,265 | | 68,574 |
| PROCEEDS FROM DEBT -MAINTENANCE | | | | | | (812,931) |
| TOTAL DEBT SERVICE | | 74,077 | | 74,265 | | (744,357) |
| TOTAL MAINTENANCE | \$ | 602,594 | \$ | 626,850 | \$ | 575,099 |

CITY OF MIAMI SPRINGS, FLORIDA GOLF COURSE ACTUAL VS ACTUAL- ADMINISTRATION EXPENSES FOR THE PRIOD ENDING:

| ADMINISTRATION | 3/31/2021 | 3/30/2020 | 3/31/2019 | | |
|------------------------------|-----------|-----------|-----------|----|-------|
| OPERATING EXPENSES | | | | | |
| UTILITY SERVICES-ELECTRICITY | | - | - | | 1,798 |
| RISK MANAGEMENT | 5,39 | 94 | 5,532 | | 5,532 |
| TOTAL OPERATING EXPENSES: | 5,39 | 94 | 5,532 | | 7,330 |
| TOTAL ADMINISTRATION | \$ 5,39 | 94 \$ | 5,532 | \$ | 7,330 |

CITY OF MIAMI SPRINGS, FLORIDA GOLF & COUNTRY CLUB ACTUAL VERSUS BUDGET FOR THE PERIOD ENDING 3/31/21

| | YTD <u>Actual</u> | YTD <u>Budget</u> | Variance Positive (Negative) |
|---|-----------------------------|------------------------------|------------------------------------|
| TOTAL PRO-SHOP- REVENUES | 1,114,507 | 1,526,810 | (412,303) |
| TOTAL OPERATING EXPENDITURES | 893,412 | 1,926,059 | 1,032,647 |
| OPERATING PROFIT (LOSS) BEFORE CAPITAL EXPENDITURES AND DEBT SERVICE PAYMENTS | 221,095 | (399,249) | 620,344 |
| OTHER REVENUES, TRANSFERS, AND EXPENDITURES: COUNTRY CLUB RENT DEBT SERVICE PAYMENT-MAINTENANCE MACHINERY & EQUIPMENT | (17,000) 74,077 2,981 | (33,000) 148,154 2,981 | (16,000) 74,077 |
| TOTAL CAPITAL EXPENDITURES AND DEBT SERVICE PAYMENTS | 60,058 | 118,135 | 58,077 |
| OPERATING PROFIT (LOSS) BEFORE NON-OPERATING COSTS | 161,037 | (517,384) | 678,421 |
| NON-OPERATING COSTS: | | | |
| CITY ADMINISTRATIVE EXPENSES | 5,394 | 11,068 | 5,674 |
| TOTAL OTHER NON-OPERATING COSTS | 5,394 | 11,068 | 5,674 |
| OPERATING PROFIT (LOSS) | \$ 155,643 | \$ (528,452) | \$ 684,095 |

CITY OF MIAMI SPRINGS, FLORIDA ACTUAL VS BUDGET-PRO SHOP OPERATIONS FOR THE PERIOD ENDING 3/31/21

| REVENUES | YTD YTD ACTUAL BUDGET | | Variance Positive (Negative) | | |
|--|--------------------------|--------------|------------------------------------|--|--|
| | \$ 850,680 | \$ 996,300 | \$ (145,620) | | |
| MEMBERSHIPS | 15,394 | 206,910 | (191,516) | | |
| CART REVENUES | - | 71,900 | (71,900) | | |
| RANGE FEES | 156,406 | 132,000 | 24,406 | | |
| GOLF - OTHER REVENUES | 16,890 | 23,000 | (6,110) | | |
| MERCHANDISE SALES | 75,137 | 96,700 | (21,563) | | |
| TOTAL PRO SHOP REVENUES | 1,114,507 | 1,526,810 | (412,303) | | |
| TOTAL TRO SHOT REVERSES | 1,114,001 | 1,020,010 | (4112,000) | | |
| PERSONNEL EXPENSES | | | | | |
| REGULAR SALARIES | 89,424 | 213,304 | 123,880 | | |
| PART TIME SALARIES | 73,317 | 142,745 | 69,428 | | |
| OVERTIME | 353 | - 12,7 10 | (353) | | |
| FICA TAXES | 12,450 | 27,238 | 14,788 | | |
| PENSION | 11,804 | 23,306 | 11,502 | | |
| MEDICAL INSURANCE | 11,972 | 28,568 | 16,596 | | |
| WORKER'S COMPENSATION | 2,670 | 5,341 | 2,671 | | |
| UNEMPLOYMENT COMPENSATION | 398 | 5,541 | (398) | | |
| TOTAL PERSONNEL SERVICES | | 440,502 | 238,114 | | |
| TOTAL PERSONNEL SERVICES | 202,388 | 440,502 | 230,114 | | |
| | | | | | |
| OPERATING EXPENSES | | | (000) | | |
| CONTRACTUAL & PROFESSIONAL SERVICES | 3,988 | 3,000 | (988) | | |
| RENTALS AND LEASES | 35,570 | 60,000 | 24,430 | | |
| REPAIRS AND MAINTENANCE | 236 | 10,000 | 9,764 | | |
| FUEL, OILS, LUBRICANTS | | | - | | |
| PRINTING AND BINDING | 1,495 | 4,000 | 2,505 | | |
| PROMOTIONS & ADVERTISING | 400 | 20,000 | 19,600 | | |
| OTHER CHARGES - BANK & CREDIT CARD CHARGES | 33,478 | 30,000 | (3,478) | | |
| OPERATING SUPPLIES | 690 | 4,000 | 3,310 | | |
| UTILITY SERVICES-ELECTRICITY | 14,464 | 16,000 | 1,536 | | |
| UTILITY SERVICES-WATER | 280 | 600 | 320 | | |
| LIABILITY INSURANCE | 9,378 | 17,007 | 7,629 | | |
| TELECOMMUNICATIONS | 7,683 | 12,350 | 4,667 | | |
| MERCHANDISE | 51,824 | 60,000 | 8,176 | | |
| DRIVING RANGE | 783 | 1,000 | 217 | | |
| OFFICE SUPPLIES | 1,314 | 2,000 | 686 | | |
| DUES AND MEMBERSHIPS | 924 | 1,500 | 576 | | |
| MAINTENANCE (Department Total) | 528,517 | 1,244,100 | 715,583 | | |
| TOTAL OPERATING EXPENDITURES | 691,024 | 1,485,557 | 794,533 | | |
| | | | | | |
| TOTAL PRO SHOP OPERATION EXPENDITURES | 893,412 | 1,926,059 | 1,032,647 | | |
| TOTAL TRO SHOT OF ERATION EXTERNITORES | | | | | |
| OPERATING PROFIT (LOSS) BEFORE OTHER COSTS | 221,095 | (399,249) | 620,344 | | |
| | | | | | |
| OTHER (REVENUES) COSTS ASSOCIATED WITH OPERATIONS | S OF THE PRO | -SHOP | | | |
| TRANSFERS TO DEBT SERVICE FUND PROCEEDS FROM DEBT -MAINTENANCE | 74,077 | 148,154 | 74,077 - | | |
| MACHINERY & EQUIPMENT | 2,981 | 2,981 | - | | |
| MACHINERY & EQUIPMENT-MAINTENANCE | | | - | | |
| IMPROVEMENT O/T BUILDINGS | | | | | |
| TOTAL OTHER (REVENUES) COSTS ASSOCIATED WITH- | | | | | |
| OPERATIONS OF THE PRO-SHOP | 77,058 | 151,135 | 74,077 | | |
| cu.meme er marine enter | | | | | |
| NET PROFIT (LOSS) | \$ 144,037 | \$ (550,384) | \$ 694,421 | | |

CITY OF MIAMI SPRINGS, FLORIDA GOLF COURSE ACTUAL VS BUDGET- MAINTENANCE EXPENSES FOR THE PERIOD ENDING 3/31/21

| MAINTENANCE PERSONAL SERVICES | | YTD <u>ACTUAL</u> | | YTD BUDGET | | Variance Positive (Negative) |
|--------------------------------|----|----------------------|----|---------------|----|------------------------------------|
| REGULAR SALARIES | \$ | 112,246 | \$ | 234,158 | \$ | 121,912 |
| PAYROLL TAXES | Τ. | 8,341 | * | 17,913 | • | 9,572 |
| PENSION | | 14,733 | | 27,587 | | 12,854 |
| MEDICAL INSURANCE | | 16,343 | | 42,635 | | 26,292 |
| WORKER'S COMPENSATION | | 2,928 | | 5,854 | | 2,926 |
| TOTAL PERSONAL SERVICES | | 154,591 | _ | 328,147 | | 173,556 |
| OPERATING EXPENSES | | | | | | |
| PROFESSIONAL SERVICES | | 9,762 | | 20,000 | | 10,238 |
| CONTRACTUAL SERVICES | | 161,364 | | 442,725 | | 281,361 |
| REPAIRS AND MAINTENANCE | | 38,875 | | 104,800 | | 65,925 |
| UTILITY SERVICES-ELECTRICITY | | 11,730 | | 25,000 | | 13,270 |
| UTILITY SERVICES-WATER | | 6,818 | | 12,000 | | 5,182 |
| OPERATING SUPPLIES | | 114,434 | | 223,150 | | 108,716 |
| FUEL, OILS, LUBRICANTS | | 18,945 | | 58,549 | | 39,604 |
| LIABILITY INSURANCE | | 7,164 | | 12,929 | | 5,765 |
| TELECOMMUNICATIONS | | 795 | | 400 | | (395) |
| DUES AND SUBSCRIPTIONS | | 355 | | 900 | | 545 |
| EDUCATION AND TRAINING | | - | | 1,500 | | 1,500 |
| UNIFORMS | | 1,823 | | 2,000 | | 177 |
| RENTALS AND LEASES | | 1,861 | | 12,000 | _ | 10,139 |
| TOTAL OPERATING EXPENSES: | | 373,926 | _ | 915,953 | _ | 542,027 |
| IMPROVEMENT O/T BUILDINGS | | _ | | | | _ |
| MACHINERY AND EQUIPMENT | | _ | | | | _ |
| TOTAL CAPITAL OUTLAY: | | _ | _ | | | |
| TRANSFERS TO DEBT SERVICE FUND | | 74,077 | | 148,154 | | 74,077 |
| | | | | | _ | |
| TOTAL DEBT SERVICE | _ | 74,077 | _ | 148,154 | _ | 74,077 |
| TOTAL MAINTENANCE | \$ | 602,594 | \$ | 1,392,254 | \$ | 789,660 |

CITY OF MIAMI SPRINGS, FLORIDA GOLF COURSE ACTUAL VS BUDGET- ADMINISTRATION EXPENSES FOR THE PERIOD ENDING 3/31/21

| ADMINISTRATION | YTD <u>ACTUAL</u> | YTD <u>BUDGET</u> | Variance Positive (Negative) | | |
|---|----------------------|----------------------|------------------------------------|--|--|
| OPERATING EXPENSES UTILITY SERVICES-ELECTRICITY | - | - | _ | | |
| RISK MANAGEMENT | 5,394 | 11,068 | 5,674 | | |
| TOTAL OPERATING EXPENSES: | 5,394 | 11,068 | 5,674 | | |
| TOTAL ADMINISTRATION | \$ 5,394 | \$ 11,068 | \$ 5,674 | | |

CHART E

MIAMI SPRINGS GOLF & COUNTRY CLUB ANALYSIS OF ROUNDS PLAYED FOR THE QUARTER ENDING:

| GREEN & CART FEES | | | 3/31/2021 | | | | 3/31/2020 | |
|--|--------|----------|--------------|----------|-----------|--------------|-----------|-----------|
| TYPE | | | | | Avg | | | Avg |
| RACK RATES | Number | <u>%</u> | Revenues | <u>%</u> | Per Round | Number | Revenues | Per Round |
| | | 70 | 110101111100 | 70 | | 114111111111 | | |
| Weekend Non-Resident | | 0.0% | | 0.0% | #DIV/0! | 31 | 1,694 | 54.65 |
| Weekday Non-Resident | 4 | 0.0% | 156 | 0.0% | 39.00 | 69 | 2,882 | 41.77 |
| Weekend MS?VG Resident | 1,149 | 5.6% | 58,599 | 6.9% | 51.00 | 340 | 17,187 | 50.55 |
| Weekday MS/VG Resident | 1,275 | 6.2% | 52,264 | 6.1% | 40.99 | 870 | 35,571 | 40.89 |
| Weekday Dade Resident | 1,499 | 7.3% | 88,049 | 10.3% | 58.74 | 620 | 36,410 | 58.73 |
| Weekend dade Resident | 1,051 | 5.1% | 73,526 | 8.6% | 69.96 | 1,258 | 80,157 | 63.72 |
| Weekday Resident | | 0.0% | | 0.0% | #DIV/0! | 6 | 251 | 41.83 |
| TOTALS FOR TOP RACK RATES | 4,978 | 24.2% | \$ 272,594 | 31.9% | \$ 54.76 | 3,194 | 174,152 | \$ 54.52 |
| | | | | | | | | |
| SEASONAL(A); DISCOUNT(B); | | | | | | | | |
| PROMOTIONAL RATES(C) | | | | | | | | |
| After 3:30PM we/wd | 1,317 | 6.4% | 46,095 | 5.4% | | - 1 | 1- | |
| Twi-Light-Weekday | 2,419 | 11.8% | 123,057 | 14.4% | 50.87 | 1,606 | 77,359 | 48.17 |
| Twi-Light-Weekend | 2,162 | 10.5% | 120,851 | 14.1% | 55.90 | 1,325 | 70,684 | 53.35 |
| Shootout (C) | | 0.0% | | 0.0% | | 207 | 8,462 | 40.88 |
| GF Cart Fee/Mem 18 | 890 | 4.3% | 26,700 | 3.1% | 30.00 | 1,244 | 37,145 | - |
| Public Service Employees | 673 | 3.3% | 32,078 | 3.8% | 47.66 | 681 | 33,422 | 49.08 |
| Premier Card Weekend | 401 | 2.0% | 14,035 | 1.6% | 35.00 | 482 | 22,818 | 47.34 |
| GolfNow | 6,802 | 33.1% | 174,116 | 20.4% | 25.60 | 4,040 | 98,527 | 24.39 |
| Junior | 85 | 0.4% | 1,700 | 0.2% | 20.00 | 116 | 2,315 | 19.96 |
| Premier Card-Weekday | 553 | 2.7% | 16,590 | 1.9% | 30.00 | 493 | 18,798 | 38.13 |
| Tax Exempt Tournament | 173 | 0.8% | 7,895 | 0.9% | | | | #DIV/0! |
| TOTALS FOR OTHER DISCOUNTED | | | | | | | | |
| RACK RATES | 15,475 | 75.3% | \$ 563,117 | 65.9% | \$ 36.39 | 10,194 | 369,530 | \$ 36.25 |
| | | | | | | | | |
| TOTALS FOR ALL RACK RATES | 20,453 | 99.6% | \$ 835,711 | 97.8% | \$ 40.86 | 13,388 | 543,682 | \$ 40.61 |
| Membership Activity: | | | | | | | | |
| Trail Fee | 2 | 0.0% | 1,710 | 0.2% | _ | 2 | 1,755 | 0 |
| Membership pro rated income | 2 | 0.0% | 15,394 | 1.8% | | | 17,496 | 0 |
| Member walk | 86 | 0.0% | 1,290 | 0.2% | | 1,203 | 17,430 | 0 |
| TOTALS FOR ALL MEMBER ROUNDS | 88 | 0.4% | | 2.2% | _ | 1,205 | 19,251 | \$ 15.98 |
| TOTALS FOR ALL MEMBER ROUNDS | 00 | 0.476 | φ 10,394 | 2.270 | \$ 209.02 | 1,205 | 19,231 | \$ 15.50 |
| TOTALS FOR ALL PAID ROUNDS THRU 12/31/09 | 20,541 | 100.0% | \$ 854,105 | 100.0% | \$ 41.58 | 14,593 | 562,933 | \$ 38.58 |
| Employee Rounds | 1 | | | | | 1 | _ | |
| Comp rounds | Ö | | _ | | | | _ | |
| 55p . 55145 | | | | | | | | |

Note:

Data from GolfTrac application with exception of Membership Pro Rated Income from HTE.