



QUARTERLY REPORT

Fiscal Year 2025/2026

As of December 31, 2025

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, 2025

Revenue Overview

The current City General Fund revenue budget is \$739.6M. Through December, the City collected \$215.4M, which represents 29.1% of the total. This time last year, we had collected 30.0% of the revenue budget. The overall rate of collections is similar, with minor deviations related to the timing of property tax remittances and variations among economically sensitive revenues. Based on collections through the first quarter and past trends, it appears likely thus far that our total General Fund revenue collections will exceed the revenue budget.

Property Taxes

Property Taxes are the single largest revenue source. Through December, property tax collections are \$113.6M, or 31.6% of the budgeted revenues. Last year at this point we had received 33.3% of the budget at that time. This slight decrease 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 \$16.9M is 23.3% of budget. This is slightly lower than where we would expect them to be at this point overall, driven primarily by slightly delayed Fire Related Fee collections. At year end, we expect total Charges for Services revenue will at least meet our Charges for Services budget.

Fines and Forfeitures

As of the end of December we have collected revenue of \$0.2M or 19.4% of the budget. This is slightly below last year's collections at this point. Note that the red light camera program and associated revenues moved off the General Fund beginning this year, and thus there is now substantially less revenue included in this category. We will continue to monitor this revenue source in the coming months.

Franchise Fees

Through December, Franchise Fee collections totaled \$10.0M, or 25.2% of budget. This is similar to what we would expect to see and saw in the previous year. Given that the OUC franchise fee payment makes up the majority of this revenue group and is reliably on budget, we anticipate the Franchise Fee revenue will meet the budget.

General Fund Revenues Narrative (continued)

Budget Status as of December 31, 2025

Intergovernmental Revenue

Intergovernmental Revenue collections total \$25.6M or 23.8% of the revenue budget, which is roughly as anticipated and saw in the previous year. The OUC Dividend, which is the largest component of this group, saw collections of 25.5% of budget through December. The second largest source of Intergovernmental Revenue, State Revenue Sharing, can be economically sensitive but is meeting expectations thus far. The remaining components are highly seasonal and their timing appears consistent with the prior year thus far.

Licenses and Permits

The Local Business Tax is due in November. Collections-to-date of \$9.5M, or 86.7% of budget, is slightly above the \$9.3M collected last year through December. As any additional payments are received, total collections will continue to near the now higher annual budget. Permit revenue collections, \$2.3M to date, are at 38.0% of budget. This is notably higher than the prior year, but permit revenue can vary widely from month to month so one should not rely too heavily on that indicator. At this point, the combined revenue from Licenses and Permits is ahead of the prior year and on track to exceed this year's annual budget.

Sales and Use Taxes

To date this year, we have collected \$14.7M of Sales Tax. This is 24.4% of the budget. We have some concern that Sales Tax revenue actuals may be leveling out. That said, thus far this economically sensitive revenue remains fairly close to the prior year. Offsetting Sales Tax, Communication Services Tax is trending well above expectations. Due to our conservative approach to budgeting, the combined revenue from both sources should at least meet the annual budget, but should continue to be closely monitored for signs of future revenue challenges.

Other Revenue

The combined Other Revenue collected through December is \$7.2M or 32.7% of the total budget. Year-to-date our interest earnings are \$1.6M, which already exceed the annual budget. In the current economic environment, there may be significant variations over the coming months of the year, which we had already seen at times compared to prior year figures. We are seeing particularly strong Miscellaneous Revenue, mainly attributable to reimbursement for OPD Extra Duty services. This is will be continued to be monitored with OPD

Budget to Actual Comparison - General Fund Revenues

as of December 31, 2025

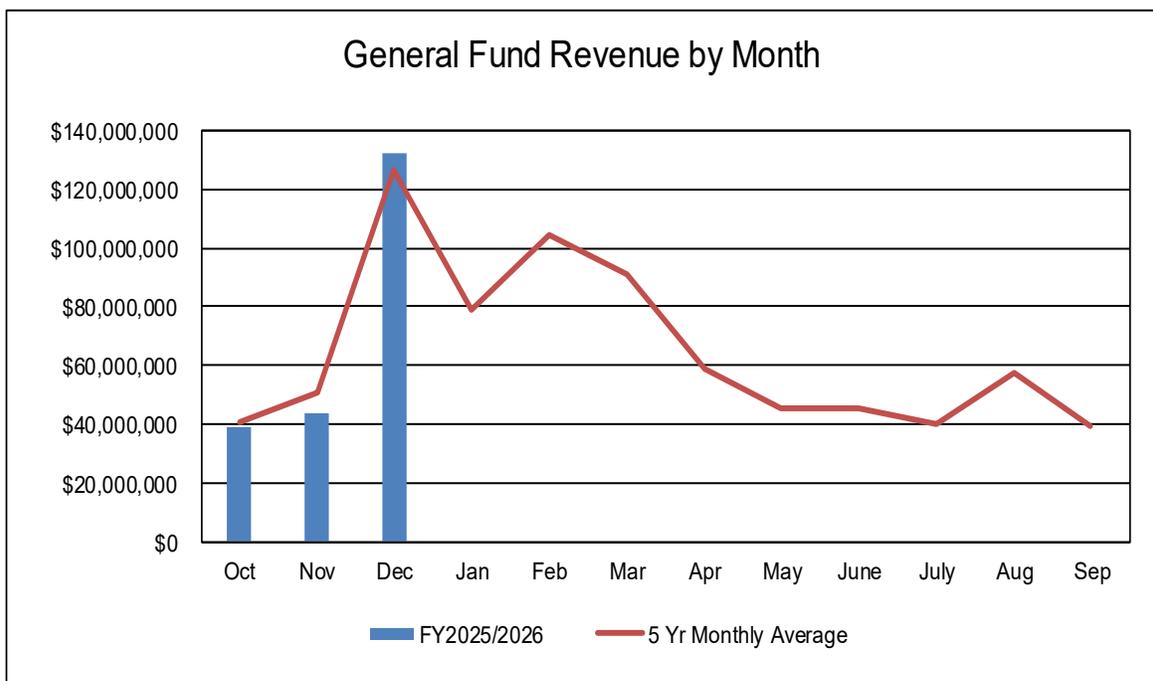
<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u>	<u>CY % of Budget</u>	<u>PY % of Budget</u>
s/b = 25.0%					
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 359,566,991	\$ 113,566,897	\$ 246,000,094	31.6%	33.3%
Property Taxes	359,566,991	113,566,897	246,000,094	31.6%	33.3%
Charges for Services					
User Charges and Fees	47,949,004	12,041,021	35,907,983	25.1%	25.0%
Fire Related Fees	15,500,000	3,580,941	11,919,059	23.1%	44.9%
Police Related Fees	5,742,370	430,167	5,312,203	7.5%	4.5%
Recreation and Culture Fees	3,398,600	845,431	2,553,169	24.9%	24.1%
Charges for Services	72,589,974	16,897,560	55,692,414	23.3%	27.5%
Fines and Forfeitures					
Traffic Related Fines	1,150,000	222,833	927,167	19.4%	25.7%
Red Light Citations	-	-	-	N/A	20.2%
Fines and Forfeitures	1,150,000	222,833	927,167	19.4%	21.7%
Franchise Fees					
Franchise Fees (1)	39,600,000	9,965,018	29,634,982	25.2%	25.3%
Franchise Fees	39,600,000	9,965,018	29,634,982	25.2%	25.3%
Intergovernmental Revenue					
Local Revenues	265,000	-	265,000	0.0%	0.0%
Orlando Utilities Commission (OUC) Dividend (1)	78,900,000	20,089,401	58,810,599	25.5%	25.5%
Grant Revenue (2)	1,943,686	-	1,943,686	0.0%	0.0%
Insurance Premium Taxes (3)	6,150,000	-	6,150,000	0.0%	0.0%
Jurisdictional Memorandums and Agreements	356,000	37,023	318,977	10.4%	5.6%
State Revenue Sharing	19,845,000	5,425,413	14,419,587	27.3%	26.1%
Intergovernmental Revenue	107,459,686	25,551,837	81,907,849	23.8%	23.8%
Licenses and Permits					
Local Business Taxes	10,910,000	9,459,104	1,450,896	86.7%	94.3%
Permits	5,958,000	2,266,413	3,691,587	38.0%	25.1%
Licenses and Permits	16,868,000	11,725,516	5,142,484	69.5%	68.7%
Sales and Use Taxes					
Communication Services Tax	15,000,000	4,284,323	10,715,677	28.6%	26.2%
State Sales Tax	60,000,000	14,663,764	45,336,236	24.4%	26.7%
Sales and Use Taxes	75,000,000	18,948,087	56,051,913	25.3%	26.6%
Operating Revenues Total	\$ 672,234,651	\$ 196,877,749	\$ 475,356,902	29.3%	30.7%

Budget to Actual Comparison - General Fund Revenues (continued)

as of December 31, 2025

<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	\$ 1,494,000	\$ 1,568,018	\$ (74,018)	105.0%	31.8%
Other Miscellaneous Revenues	20,588,930	5,645,792	14,943,138	27.4%	19.6%
Special Assessments	40,000	21,934	18,066	54.8%	398.2%
Other Revenues	22,122,930	7,235,744	14,887,186	32.7%	20.2%
Non-Operating Revenues Total	\$ 22,122,930	\$ 7,235,744	\$ 14,887,186	32.7%	20.2%
Transfers In	45,198,090	11,299,522	33,898,568	25.0%	24.6%
Total Revenues	\$ 739,555,671	\$ 215,413,016	\$ 524,142,655	29.1%	30.0%

- 1) \$114.4M 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, 2025

Current Approved Budget	\$ 739,555,671	
Total Expenses to Date (Target = 25.0%)	205,925,117	27.8%
Unexpended Balance	<u>\$ 533,630,554</u>	72.2%

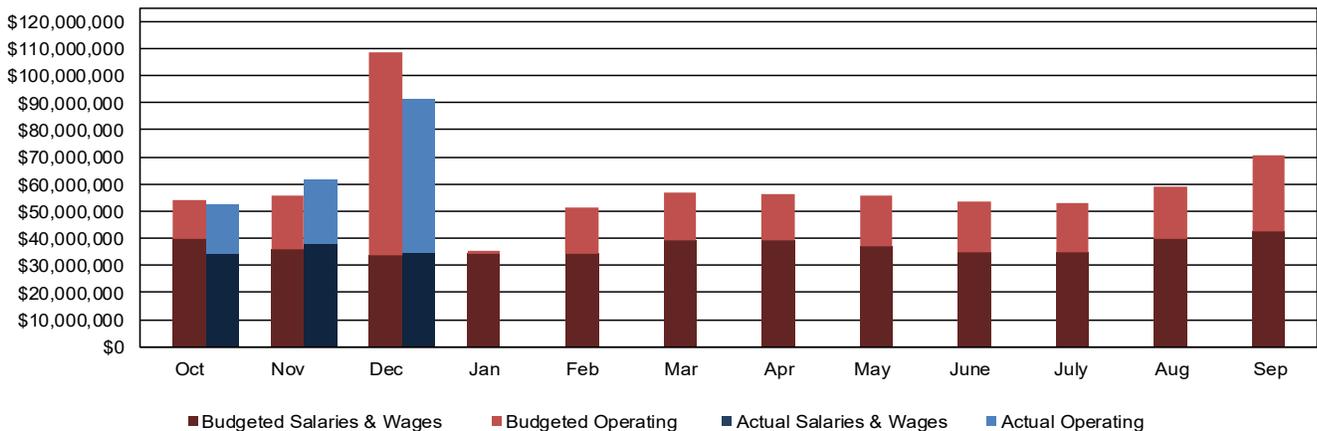
Overview

Year-to-date General Fund spending is as expected overall. Through December, the City's General Fund has expended \$205.9M or 27.8% of the total annual expenditure budget. After excluding tax increment payments, debt service, contingencies, and transfer to other funds, for operating expenditures we have expended 24.2% of the budget. This closely mirrors the 24.1% spent through the first quarter last year.

The overall spike in December expenditures was the result of tax increment payments to Community Redevelopment Agencies. Year-to-date spending on Personnel Expenses is at 23.3% of the corresponding budget, trending slightly below recent years. Community Activities is elevated as the City's share of SunRail operating costs is now charged to that line, and through December, we have made two out of four quarterly payments for the year. Increment Contributions are temporarily over budget as we await the return of any excess amounts in January, as well as a final refund from one of the Agencies currently being closed out. To date, we have not used any of our \$8.0M General Fund Contingency, and do not currently anticipate doing so.

Based on the results this far, we are currently anticipating that total overall General Fund expenditures will end the year slightly below budget.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	PY % of Budget
Personnel Expenses	\$ 460,170,201	\$ 107,286,807	\$ 352,883,394	23.3%	23.9%
Supplies	12,412,932	3,964,483	8,448,449	31.9%	39.4%
Contractual Services	57,440,051	11,868,315	45,571,736	20.7%	29.1%
Community Activities	29,176,041	13,618,562	15,557,479	46.7%	12.6%
Other Operating Expenses	7,090,131	939,061	6,151,070	13.2%	16.8%
Travel	1,234,547	182,836	1,051,711	14.8%	13.8%
Utilities	17,145,452	4,707,942	12,437,510	27.5%	28.2%
Fleet and Facility Charges	40,052,113	9,834,201	30,217,912	24.6%	22.9%
Debt Service	21,243,711	2,311,498	18,932,213	10.9%	13.2%
Tax Increment Contributions	31,705,302	38,778,476	(7,073,174)	122.3%	157.2%
Capital Outlay	4,353,387	137,897	4,215,490	3.2%	18.1%
Contingencies	8,000,000	-	8,000,000	0.0%	0.0%
Transfer Out	49,531,803	12,295,038	37,236,765	24.8%	24.3%
Total Expenses	\$ 739,555,671	\$ 205,925,117	\$ 533,630,554	27.8%	29.6%

Business and Financial Services

Budget Status as of December 31, 2025

Current Approved Budget	\$ 47,299,414
Total Expenses to Date (Target = 25.0%)	12,967,236 27.4%
Unexpended Balance	<u>\$ 34,332,178</u> 72.6%

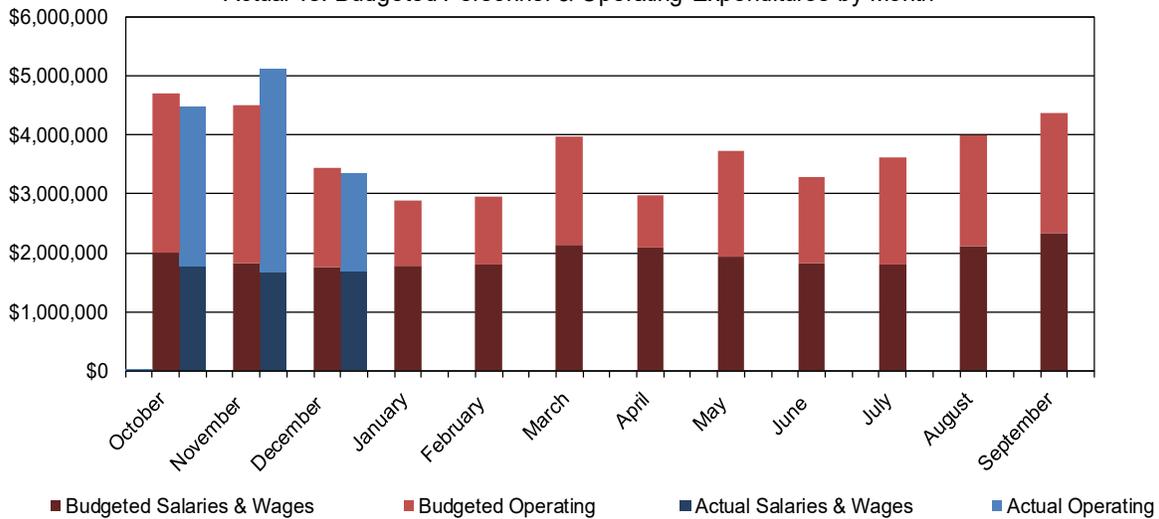
Department Overview

The Office of Business and Financial Services (OBFS) includes several General Fund supported divisions that manage the assets and financial affairs of the City. These include Accounting, Budget, Information Technology (IT), Procurement, Real Estate, and Treasury.

OBFS year-to-date spending is higher than in prior years due to a combination of lower vacancy savings and IT contractual payments being made earlier in the year than in the past. Overall, we do not anticipate this having a significant impact on results by year-end.

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

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Economic Development

Budget Status as of December 31, 2025

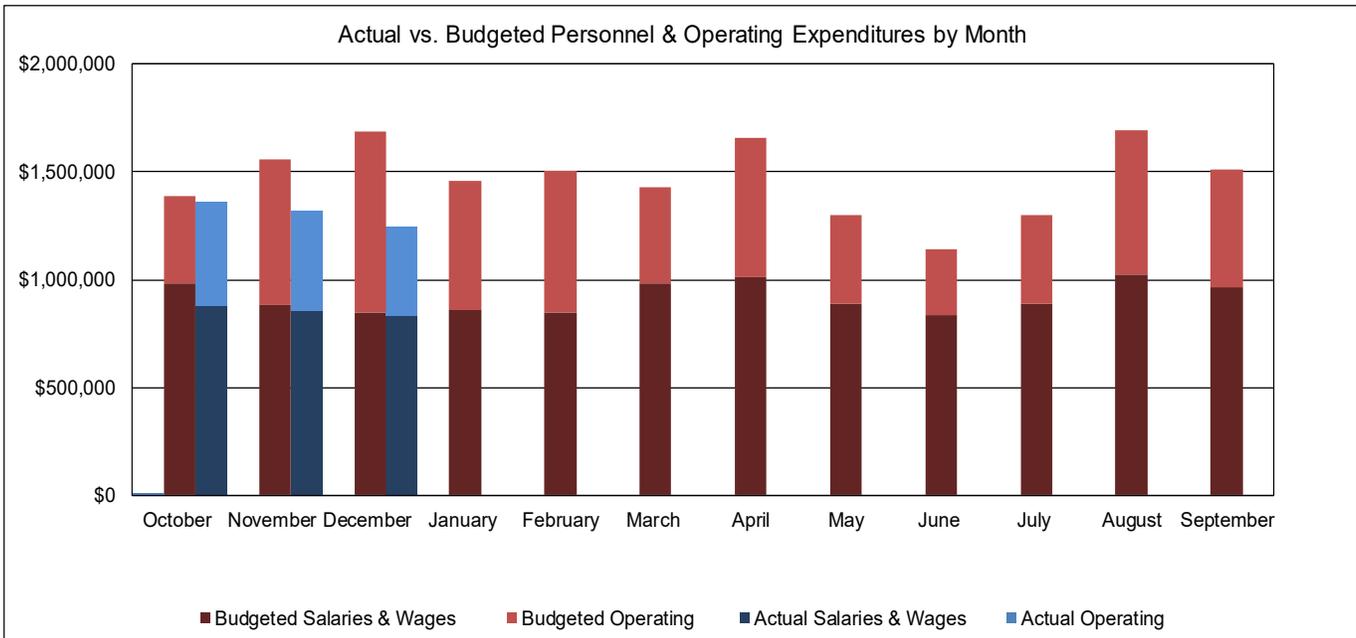
Current Approved Budget	\$ 19,463,703
Total Expenses to Date (Target = 25.0%)	3,925,377 20.2%
Unexpended Balance	<u>\$ 15,538,326</u> 79.8%

Department Overview

The General Fund portions of the Economic Development Department described here includes Business Development, Code Enforcement, City Planning and Permitting. Through December, the department has spent roughly 20% of their total General Fund expenditure budget for FY26.

The Economic Development operating rate of spending remains consistent with prior fiscal years. Operational expenses naturally fluctuate month to month due to the timing of partnership payments, which can vary each fiscal year. While operational spending appears lower year to date, this is primarily due to the department awaiting invoicing from UCF, which occurred in Q1 of the prior fiscal year.

Based on spending trends thus far, we currently anticipate that the department will close the fiscal year with a surplus exceeding \$1 million.



Executive Offices

Budget Status as of December 31, 2025

Current Approved Budget	\$ 30,808,454	
Total Expenses to Date (Target = 25.0%)	7,522,963	24.4%
Unexpended Balance	<u>\$ 23,285,491</u>	75.6%

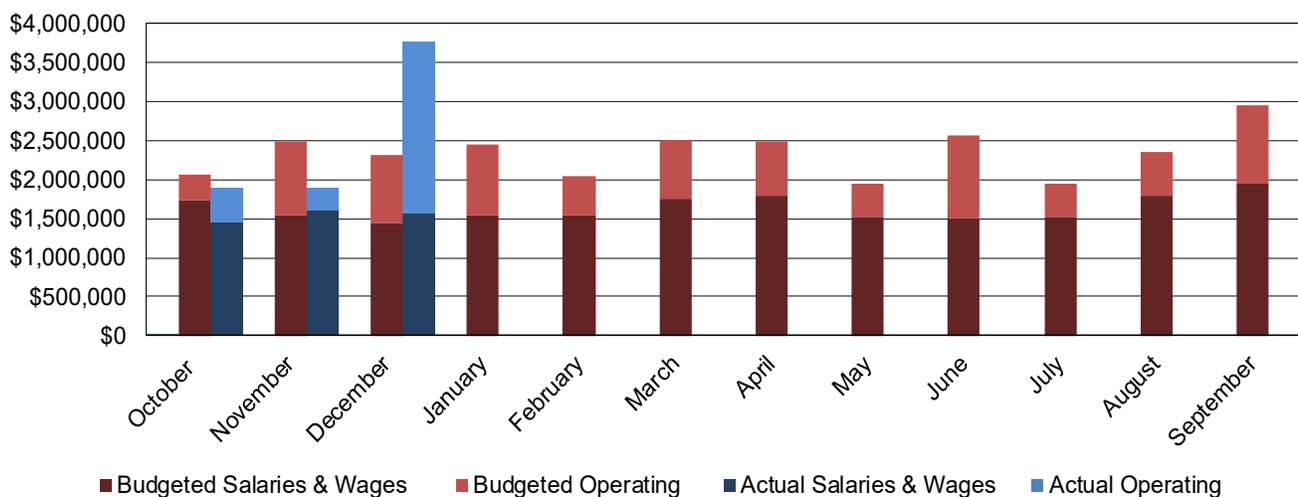
Department Overview

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 rate of spending is slightly elevated compared to previous fiscal years. Operational expenses tend to vary from month-to-month as the various community organization payments occur at slightly different times every fiscal year. The spike in December is related to this, with many payments concentrated in that month this year.

Given current spending trends, we currently anticipate the Executive Offices to end the fiscal year with a surplus near \$1 million.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Families, Parks and Recreation Department

Budget Status as of December 31, 2025

Current Approved Budget	\$ 61,033,125	
Total Expenses to Date (Target = 25.0%)	13,755,575	22.5%
Unexpended Balance	<u>\$ 47,277,550</u>	77.5%

Department Overview

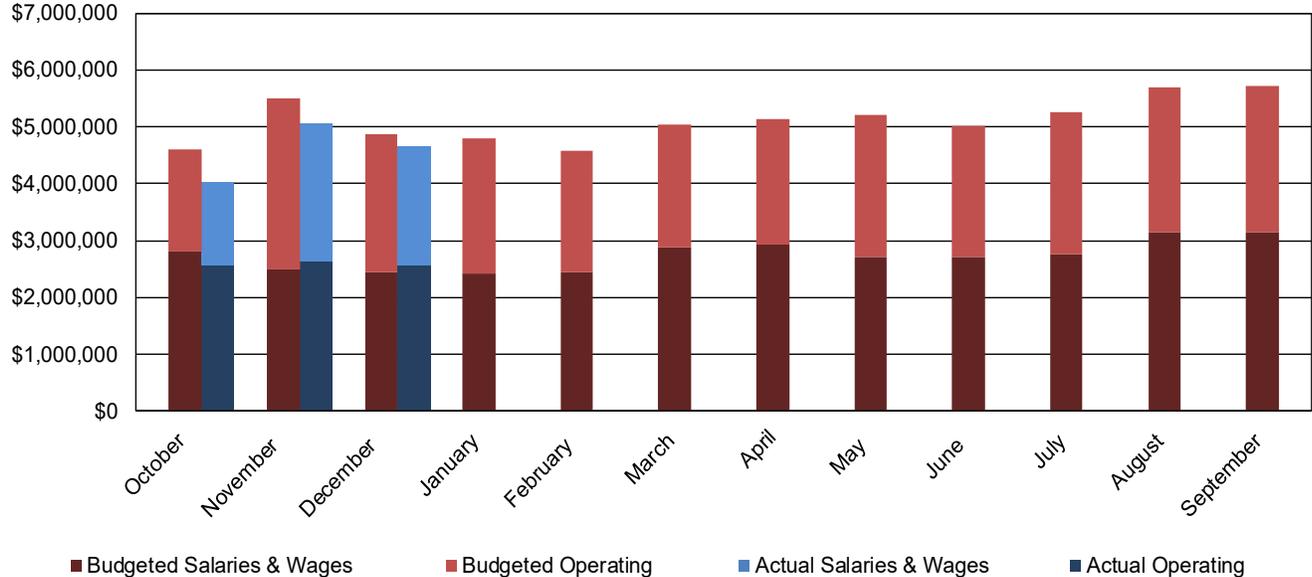
Families, Parks and Recreation (FPR) includes divisions that manage our parks and recreation centers, as well as provide programming and support for the community.

As of Q1, FPR expenditures remain in line with expectations overall. In prior years, Orlando Kidz Zone programming expenses were front-loaded; however, a significant portion of these expenses has not yet been incurred and is anticipated to be distributed more evenly over the course of the year.

Temporary and seasonal staffing costs are exceeding budget and are projected to continue through year-end. While vacancy savings have historically offset these costs, declining vacancy rates are expected to reduce available savings, increasing the risk of a net overrun.

Despite these potential challenges, savings in other areas are sufficient to support a projected fiscal year-end surplus of approximately \$0.5 million.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Fire Department

Budget Status as of December 31, 2025

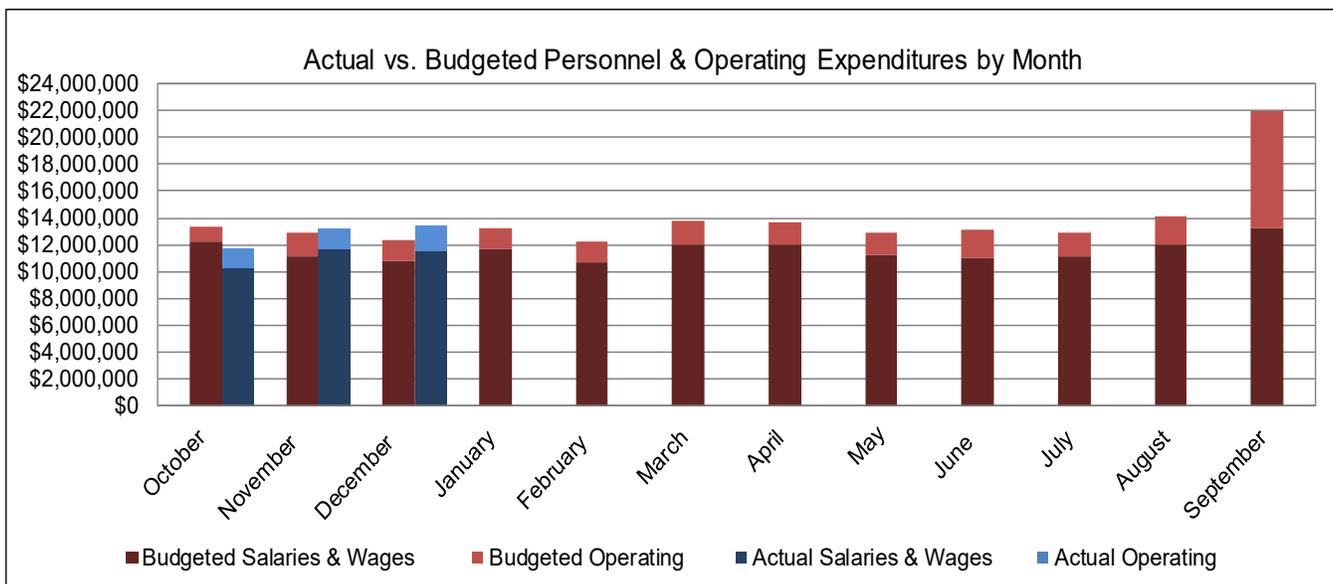
Current Approved Budget	\$ 160,820,388	
Total Expenses to Date (Target = 25.0%)	38,429,757	23.9%
Unexpended Balance	<u>\$ 122,390,631</u>	76.1%

Department Overview

The Orlando Fire Department (OFD) includes several General Fund supported divisions that assist with fighting and preventing fires, as well as providing emergency medical services to the City. These include the Fire Chief's Office, Fire Administration Bureau, Fire Support Services, Fire Operations Bureau, and Fire Life Safety Bureau.

Overall vacancies have stayed flat year-over-year, however, there have been recent changes in staffing that are starting to cause Overtime costs to accelerate. Fire Station #19 recently opened, tying up staff previously floating between stations supporting coverage needs. Civilian Paramedic vacancies have also resulted in firefighters having to increasingly fill in. This will exert pressure on Fire's budget although, we anticipate savings from the vacant positions to offset the impact. Also, facility and utility costs are trending towards modestly exceeding their budgets.

Based on current trends and the seasonality of OFD's spending, OFD is currently projected to finish the year near budget.



Housing and Community Development

Budget Status as of December 31, 2025

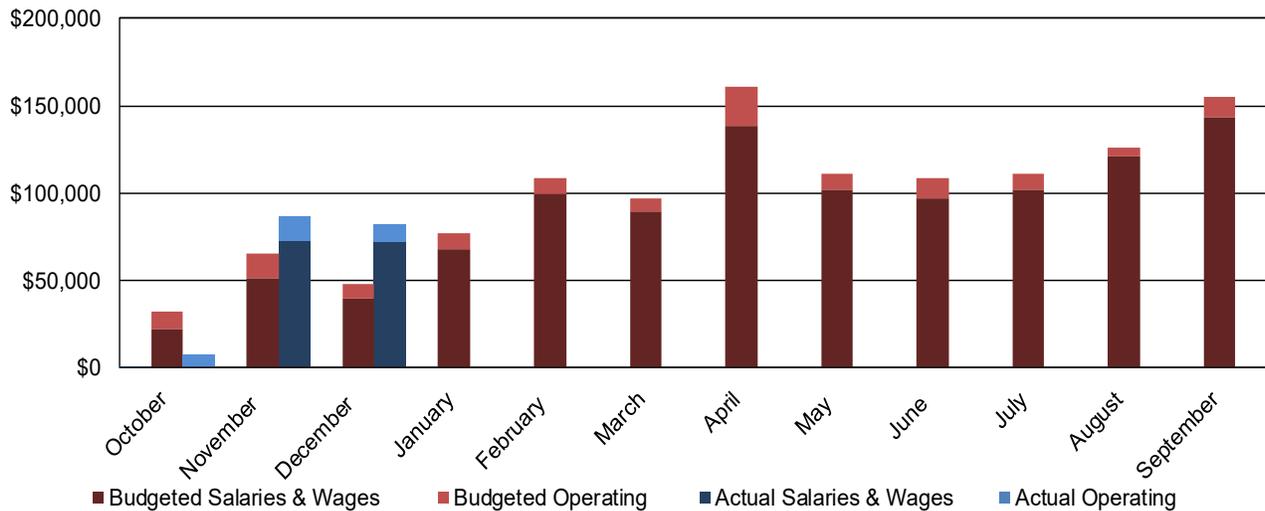
Current Approved Budget	\$ 1,476,565	
Total Expenses to Date (Target = 25.0%)	176,756	12.0%
Unexpended Balance	<u>\$ 1,299,809</u>	88.0%

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 12% of their total General Fund expenditure budget for FY26.

The exhaustion of one time emergency funding and lower state administrative funding has resulted in an increase in personnel costs to the General Fund. Additionally, operating expenditures shifted to Q1 due to the timing of ZoomGrants expenses, which were recorded in Q2 last fiscal year. As a result, based on current trends, the department is projected to utilize its entire budget.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Human Resources Department

Budget Status as of December 31, 2025

Current Approved Budget	\$	7,049,852	
Total Expenses to Date (Target = 25.0%)		1,396,595	19.8%
Unexpended Balance	\$	<u>5,653,257</u>	80.2%

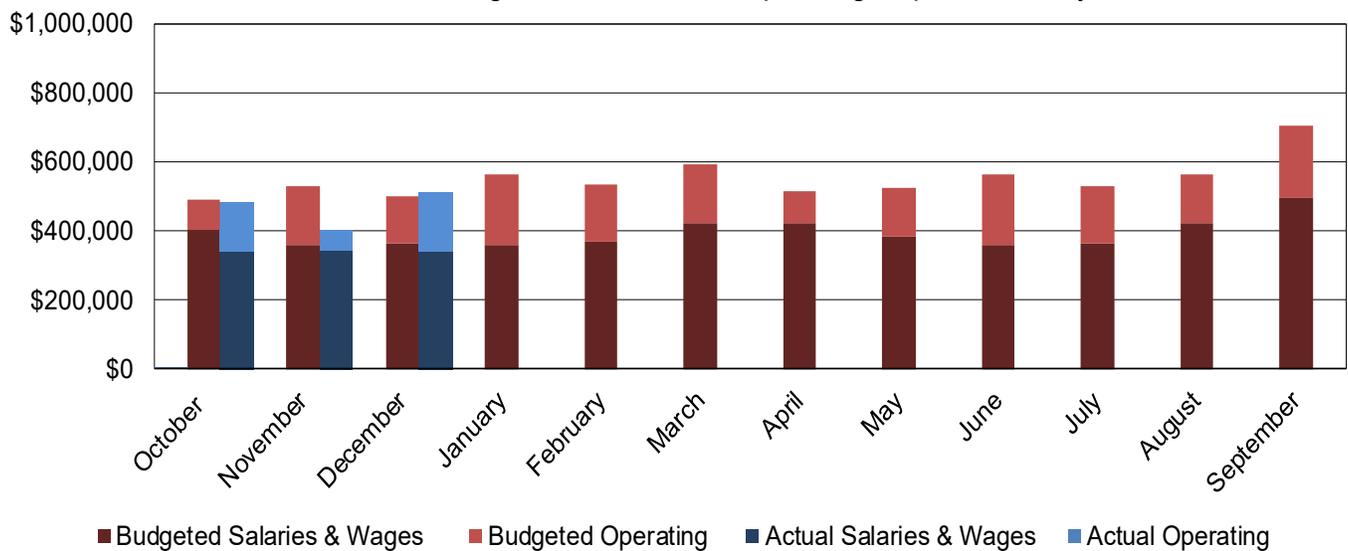
Department Overview

Human Resources Department (HRD) plays a key role in designing, implementing, and managing a comprehensive array of services aimed at effectively supporting the City’s workforce.

As of Q1, HRD expenditures remain in line with expectations and spending levels reflect normal operational activity for this period. Higher expenditures are expected in the summer months as additional temporary and seasonal staff are onboarded to meet increased seasonal demand for programs and services.

Current trends project a fiscal year-end surplus near \$0.5 million.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Police Department

Budget Status as of December 31, 2025

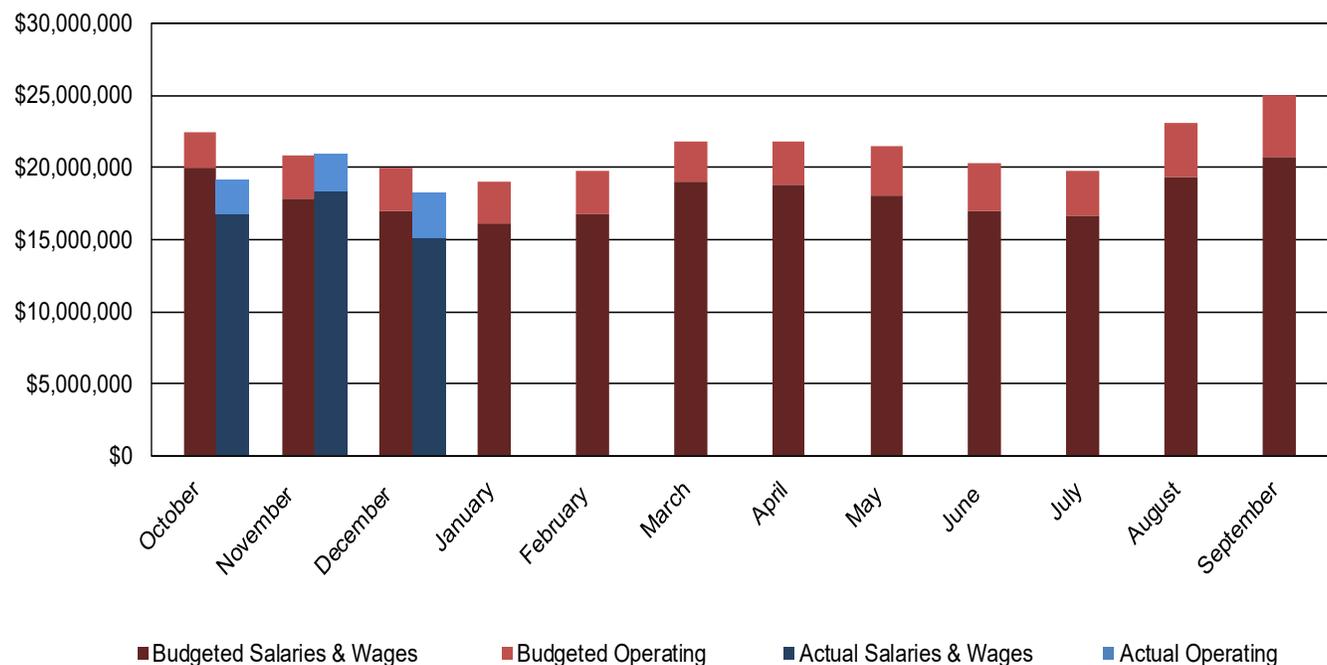
Current Approved Budget	\$ 248,392,045	
Total Expenses to Date (Target = 25.0%)	58,281,425	23.5%
Unexpended Balance	<u>\$ 190,110,620</u>	76.5%

Department Overview

The General Fund portions of the Orlando Police Department (OPD) described here included the Administrative Services Bureau, Police Administration, Investigative Services Bureau, Police Services Bureau and Special Services Bureau.

Q1 expenses are tracking slightly lower than anticipated at this point in the year. Compared to the prior fiscal year, overall spending is under control and aligning well with the newly approved budget. Overtime—previously a significant overage driver—is showing substantial improvement and effective control to date. Based on current trends, the department is currently projected to end the year with a surplus near \$4 million; however, this outlook may change as unexpected factors or events arise throughout the remainder of the fiscal year.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Public Works Department

Budget Status as of December 31, 2025

Current Approved Budget	\$12,100,149	
Total Expenses to Date (Target = 25.0%)	2,517,010	20.8%
Unexpended Balance	<u>\$ 9,583,139</u>	79.2%

Department Overview

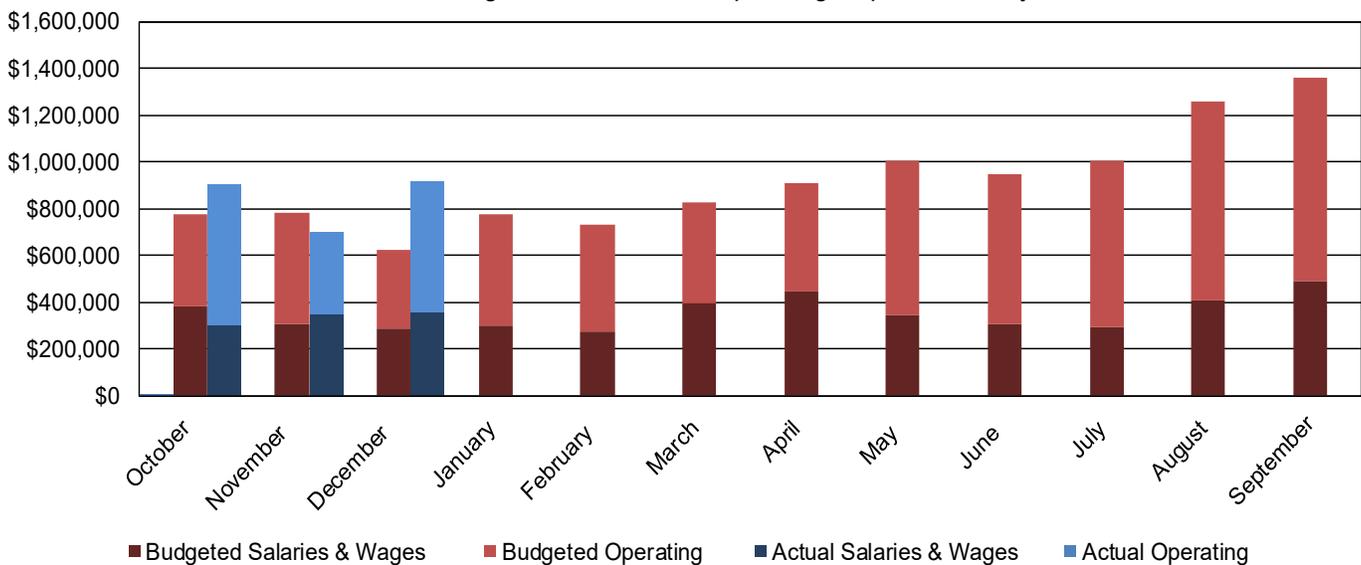
General Fund-supported areas within the Public Works Department (PWK) include the Director's Office, Engineering, and Streets divisions. Many of these functions also receive partial funding from the Solid Waste, Stormwater Utility, and Water Reclamation enterprise funds.

As of Q1, spending is below budget but above historical levels for the same period. Increased contractual expenses related to the landscaping and maintenance of the City's right-of-way and water bodies could create budgetary pressure, particularly as these activities intensify in the summer months.

Historically, vacancy savings have helped offset such overages; however, with vacancy rates declining so will the available savings. The Streets fleet budget is another area that warrants close monitoring.

Current trends project finishing the fiscal year near budget.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Transportation Department

Budget Status as of December 31, 2025

Current Approved Budget	\$37,716,259	
Total Expenses to Date (Target = 25.0%)	15,333,887	40.7%
Unexpended Balance	<u>\$22,382,372</u>	59.3%

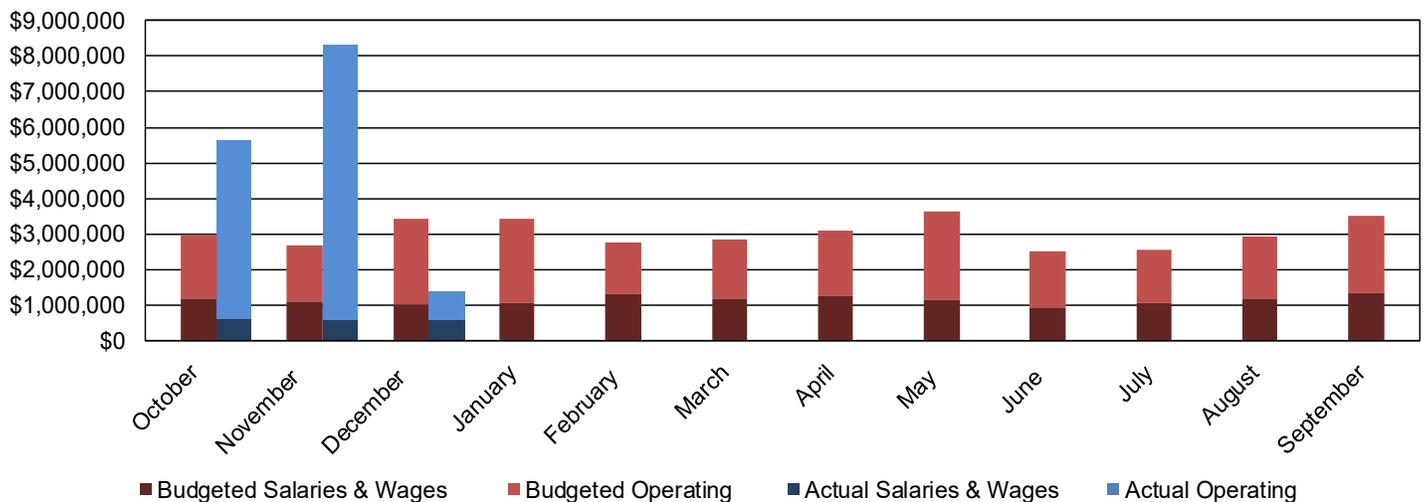
Department Overview

The General Fund portions of Transportation described here include the Director's Office, Engineering, Planning, and Special Event components of the department. Through December, the department has spent roughly 40.7% of their total General Fund expenditure budget for FY26.

This is higher than in previous years, primarily because the department's payments for the City's share of the SunRail train service. For the first time, the Department will have to make payments towards operations for four full quarters. A total of two of the SunRail payments—totaling over \$11 million—have been made thus far this year (in October and November).

Other factors that can play a key role in department spending include personnel and street lighting but there are not significant variances amongst these at this time. It is important to note that red light camera operations have been moved out of the General Fund and into a new dedicated fund beginning this year. Given current spending trends, we currently anticipate that the department will end the year with near a \$0.5 million surplus.

Actual vs. Budgeted Personnel & Operating Expenditures by Month



Nondepartmental

Budget Status as of December 31, 2025

Current Approved Budget	\$ 113,395,717	
Total Expenses to Date (Target = 25.0%)	51,618,536	45.5%
Unexpended Balance	<u>\$ 61,777,181</u>	54.5%

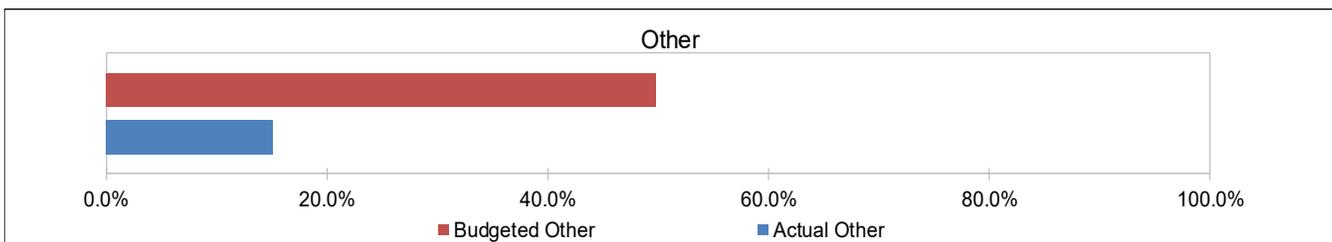
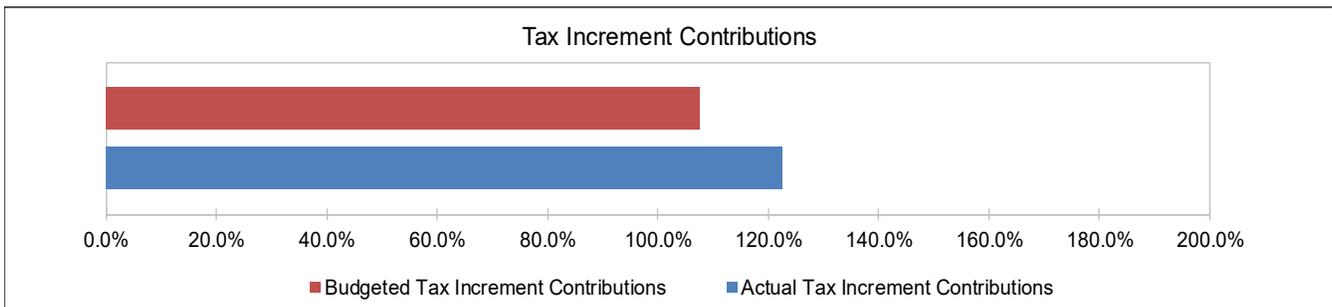
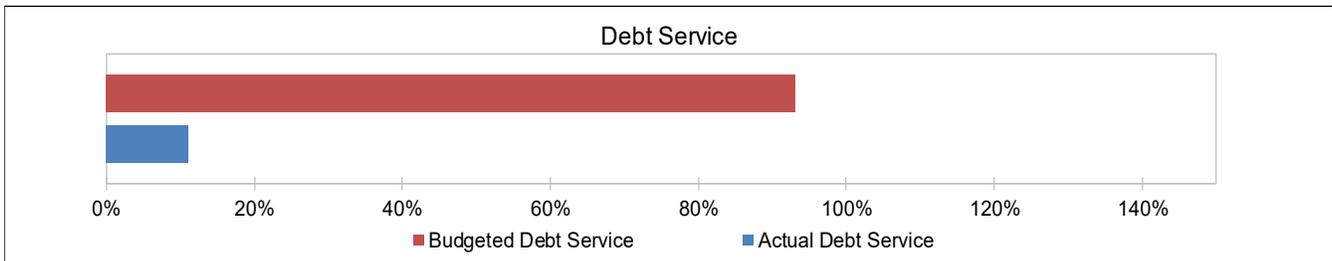
Department Overview

The Nondepartmental (NDG) budget includes expenditures for citywide benefit. The largest components of the NDG budget are Tax Increment payments (\$31.7M), transfer to fund capital projects (\$31.4M), debt service (\$20.9M) and our General Fund contingency (\$8.0M). Through December, the percentage of budget spent was 45.5%. NDG spending is not consistent throughout the year and tends to be higher in the beginning of the fiscal year.

The high rate of spending on debt service is a result of payment timing based on our debt service payment schedules.

Tax increment payments are made in December and excess payments are credited in January. No additional payments will be made this fiscal year; we await a return of any excess amounts in January, followed by one final credit at year-end as part of closing out the Conroy Road CRA, leaving this component near budget.

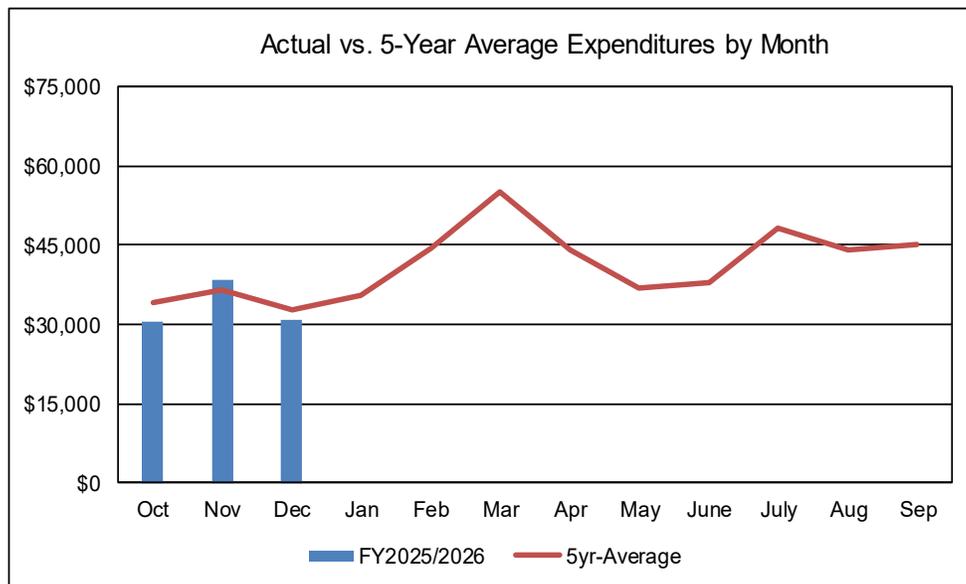
The Contingency has not been allocated to any unanticipated needs and remains available. At present we expect Nondepartmental to end the year with the contingency and a modest amount of other funding unspent.



Commissioner - District 1

Budget Status as of December 31, 2025

Current Approved Budget	\$ 495,203
Total Expenses to Date (Target = 25.0%)	99,995 20.2%
Unexpended Balance	<u>\$ 395,208</u> 79.8%



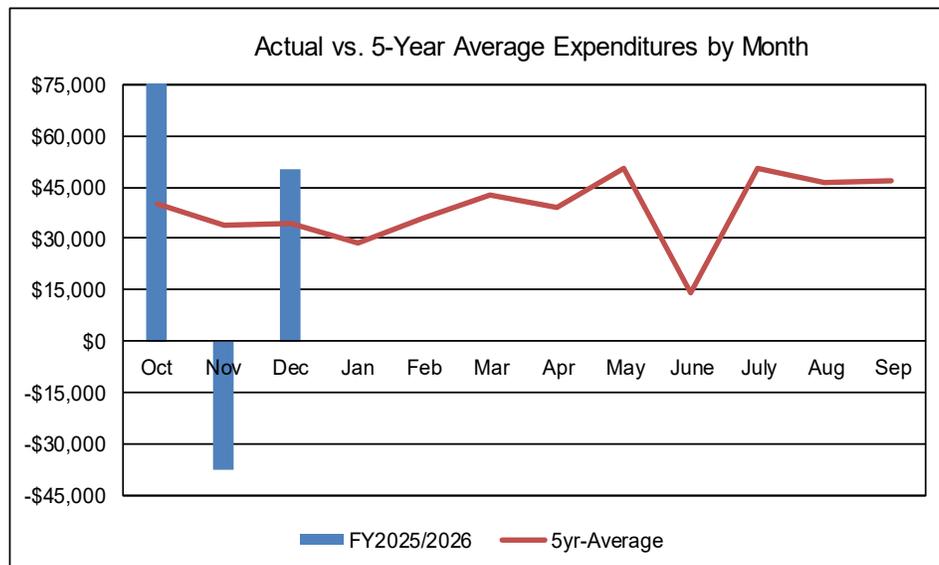
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 19,719	\$ 130,281	13.1%

Commissioner - District 2

Budget Status as of December 31, 2025

Current Approved Budget	\$ 463,082	
Total Expenses to Date (Target = 25.0%)	118,253	25.5%
Unexpended Balance	<u>\$ 344,829</u>	74.5%



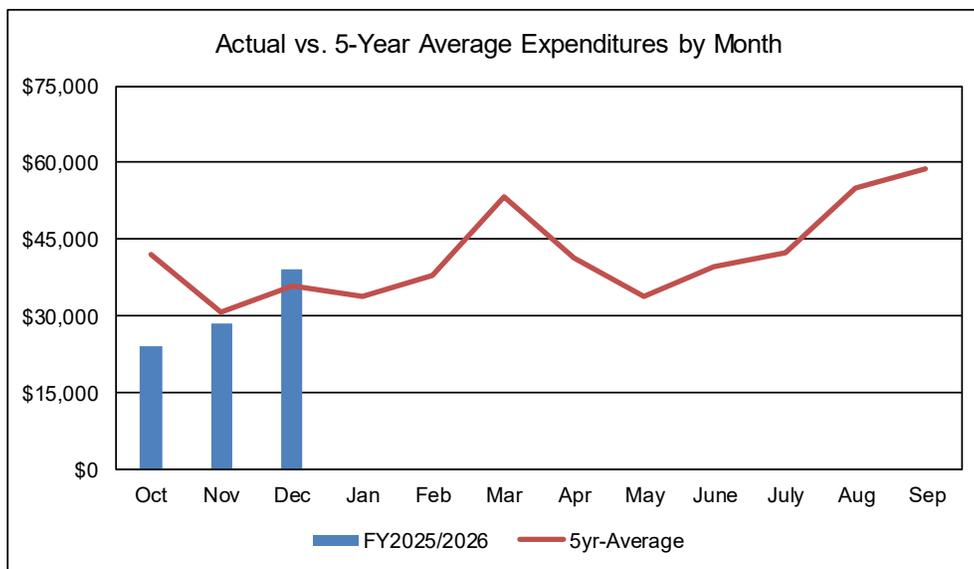
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 46,237	\$ 103,763	30.8%

Commissioner - District 3

Budget Status as of December 31, 2025

Current Approved Budget	\$ 504,664
Total Expenses to Date (Target = 25.0%)	91,897 18.2%
Unexpended Balance	<u>\$ 412,767</u> 81.8%



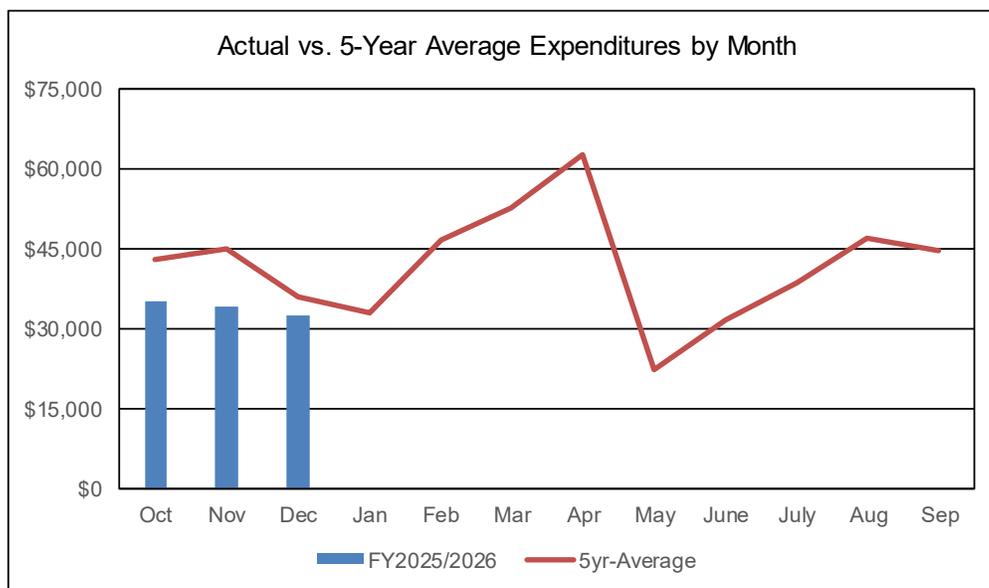
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 29,587	\$ 120,413	19.7%

Commissioner - District 4

Budget Status as of December 31, 2025

Current Approved Budget	\$ 502,627
Total Expenses to Date (Target = 25.0%)	102,096 20.3%
Unexpended Balance	<u>\$ 400,531</u> 79.7%



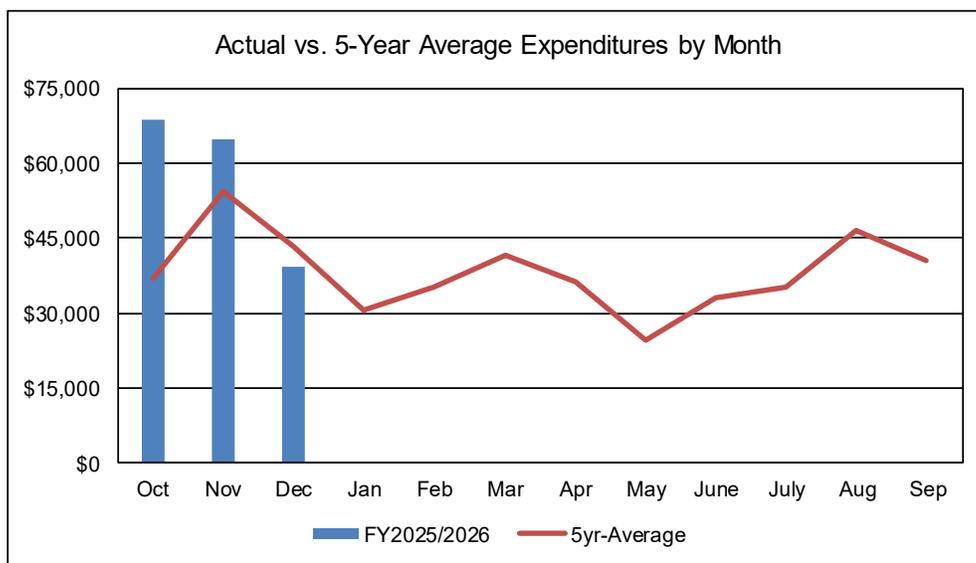
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 37,847	\$ 112,153	25.2%

Commissioner - District 5

Budget Status as of December 31, 2025

Current Approved Budget	\$ 458,225	
Total Expenses to Date (Target = 25.0%)	172,488	37.6%
Unexpended Balance	\$ 285,737	62.4%



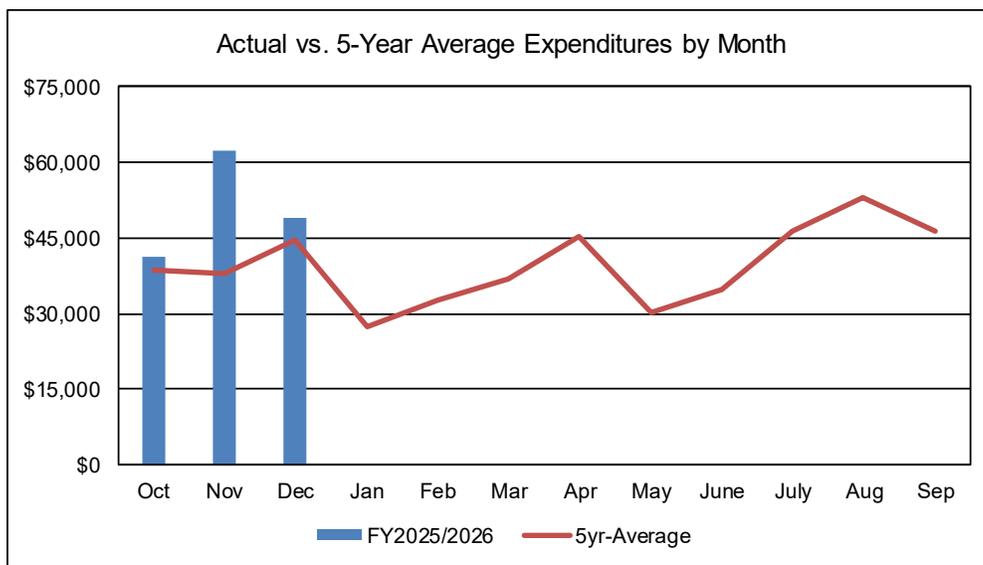
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a discretionary allocation for each City Commission District. The discretionary allocation of \$150,000 can be spent or transferred, and year-to-date

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 104,850	\$ 45,150	69.9%

Commissioner - District 6

Budget Status as of December 31, 2025

Current Approved Budget	\$ 473,898	
Total Expenses to Date (Target = 25.0%)	152,560	32.2%
Unexpended Balance	<u>\$ 321,338</u>	67.8%



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

	Starting Budget	Actuals & Transfers	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 73,482	\$ 76,518	49.0%

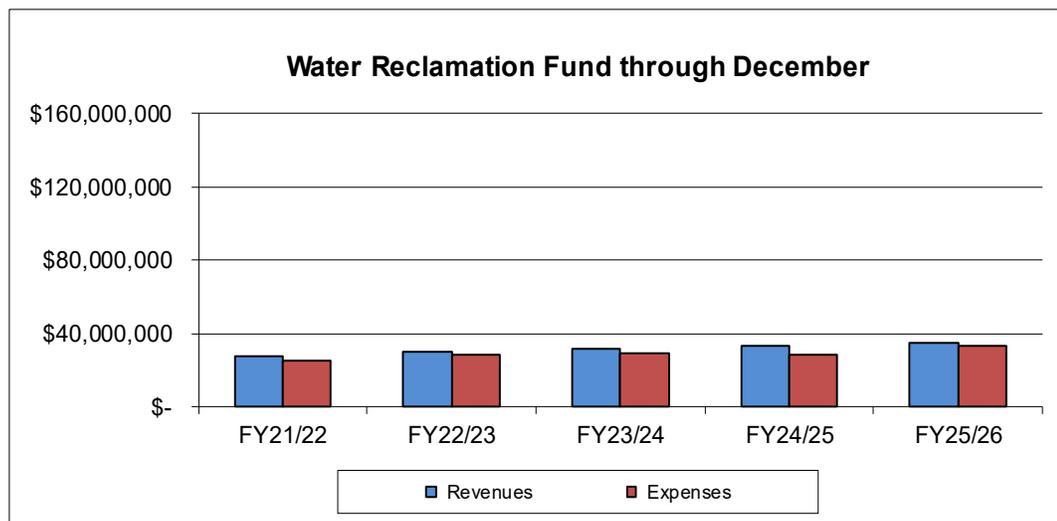
Budget to Actual Comparison - Water Reclamation Fund (4100_F)

as of December 31, 2025

Description	Revised Budget	FY25/26		FY24/25	
		YTD Actual	% of Budget 25.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 141,509,920	\$ 34,075,670	24.1%	\$ 32,746,861	25.4%
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	100,700	1,257,980 (A)	1249.2%	591,887	48.1%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 141,610,620	\$ 35,333,650	25.0%	\$ 33,338,748	25.6%
Expenses					
Salaries and Benefits	\$ 30,807,776	\$ 6,911,580	22.4%	\$ 6,715,301	22.2%
Supplies	12,971,110	2,407,190	18.6%	2,564,891	23.8%
Contractual Services	19,969,035	5,280,776 (B)	26.4%	3,856,150	22.7%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	951,809	68,514	7.2%	101,706	27.6%
Travel	75,085	19,935	26.5%	13,101	17.7%
Utilities	8,598,915	2,153,246	25.0%	1,844,816	20.7%
Fleet and Facility Charges	6,250,552	1,754,024	28.1%	1,521,187	24.3%
Debt Service	-	-	0.0%	2,500	0.0%
Enterprise Dividend	10,164,140	2,541,035	25.0%	2,455,793	25.0%
Cost Allocation Plan Fee	4,230,271	1,057,568	25.0%	1,022,676	25.0%
Capital Outlay	1,580,705	332,588	21.0%	182,514	20.4%
Contingency	1,107,730	- (B)	0.0%	-	0.0%
Transfer Out	17,603,492	4,342,926	24.7%	2,703,071	15.3%
Subtotal Operating	114,310,620	26,869,380	23.5%	22,983,705	21.5%
Transfer Out - Capital	27,300,000	6,825,000	25.0%	5,675,000	21.1%
Total Expenses	\$ 141,610,620	\$ 33,694,380	23.8%	\$ 28,658,705	21.4%
Fund Balance Addition / (Use)	-	\$ 1,639,269		\$ 4,680,043	

(A) Generated over \$1.1M in interest earnings above budget.

(B) \$1.1M will be shifted from Contingency to Contractual at the February BRC to cover unbudgeted increase in sludge hauling contract costs

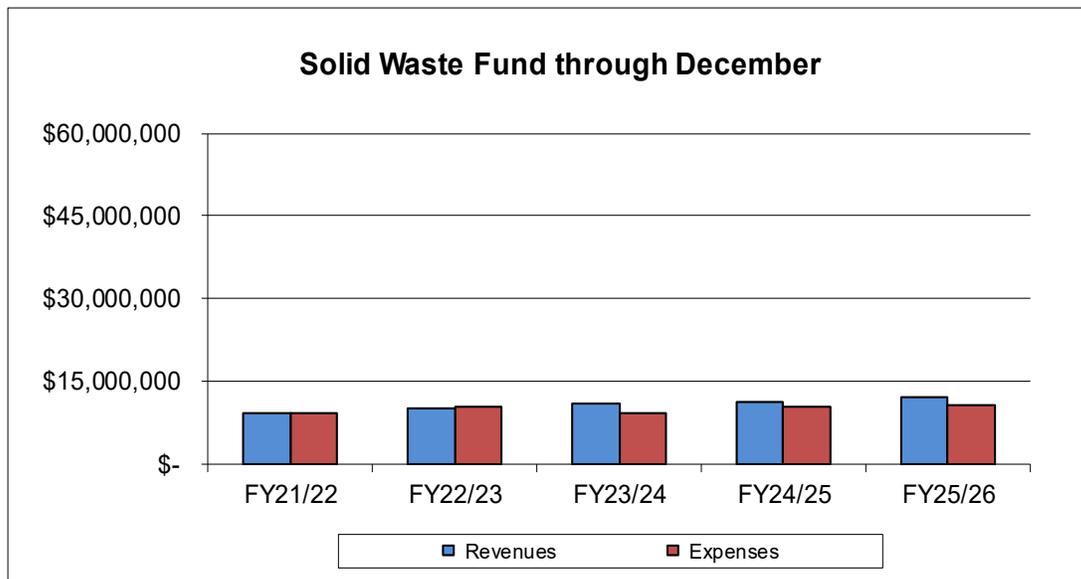


Budget to Actual Comparison - Solid Waste Fund (4150_F)

as of December 31, 2025

Description	Revised Budget	FY25/26	% of Budget 25.0%	FY24/25	% of Budget
		YTD Actual s/b =		YTD Actual	
Revenues					
Charges for Services	\$ 46,200,000	\$ 12,004,381	26.0%	\$ 11,290,339	25.4%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	786,992	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	123,661	-	0.0%	-	0.0%
Sales and Use Taxes	-	-	0.0%	-	0.0%
Other Revenues	101,000	113,650	112.5%	41,454	41.9%
Project Encumbrance	6,510,823	-	0.0%	-	0.0%
Transfers In	26,703	6,676	25.0%	-	0.0%
Total Revenues	\$ 53,749,179	\$ 12,124,708	22.6%	\$ 11,331,793	21.5%
Expenses					
Salaries and Benefits	\$ 13,419,809	\$ 3,022,993	22.5%	\$ 3,041,518	22.6%
Supplies	1,609,713	423,191	26.3%	324,502	35.3%
Contractual Services	2,511,525	272,954	10.9%	697,099	29.1%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	221,490	31,251	14.1%	61,644	28.2%
Travel	23,700	3,580	15.1%	424	2.1%
Utilities	10,416,242	1,949,211	18.7%	1,658,324	16.5%
Fleet and Facility Charges	12,763,508	3,558,575 (A)	27.9%	3,299,449	26.2%
Debt Service	-	-	0.0%	-	0.0%
Enterprise Dividend	3,448,932	862,233	25.0%	807,399	25.0%
Cost Allocation Plan Fee	1,924,839	481,210	25.0%	481,855	25.0%
Capital Outlay	6,602,565	-	0.0%	4,980	0.1%
Contingency	515,912	-	0.0%	-	0.0%
Transfer Out	290,944	72,736	25.0%	86,370	19.2%
Total Expenses	\$ 53,749,179	\$ 10,677,933	19.9%	\$ 10,463,564	19.9%
Fund Balance Addition / (Use)	\$ -	\$ 1,446,774		\$ 868,229	

(A) Fleet expenditures are at 31% of the annual budget due to increased maintenance work orders and vehicle replacement charges.



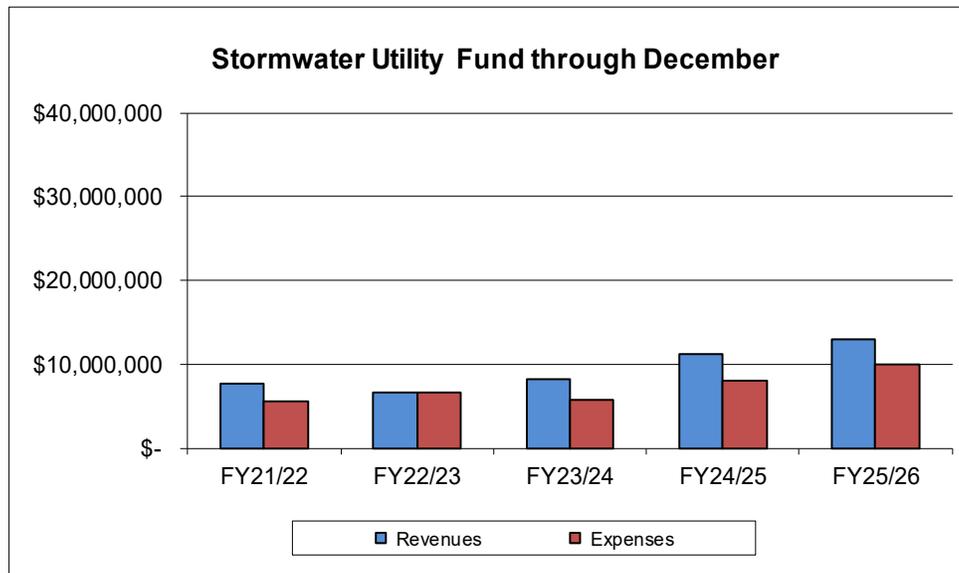
Budget to Actual Comparison - Stormwater Utility Fund (4160_F)

as of December 31, 2025

Description	Revised Budget	FY25/26		FY24/25	
		YTD Actual	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 43,687,299	\$ 12,870,500 (A)	29.5%	\$ 11,175,052	32.9%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	-	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	-	63,849	0.0%	45,265	68.6%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 43,687,299	\$ 12,934,349	29.6%	\$ 11,220,318	32.9%
Expenses					
Salaries and Benefits	\$ 13,235,513	\$ 2,891,755	21.8%	\$ 2,786,189	21.6%
Supplies	703,362	317,075 (B)	45.1%	203,818	29.9%
Contractual Services	3,706,313	875,236	23.6%	803,910	22.6%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	340,417	52,510	15.4%	54,001	16.7%
Travel	25,000	4,613	18.5%	3,798	19.0%
Utilities	555,528	141,923	25.5%	106,480	25.5%
Fleet and Facility Charges	2,599,108	768,869	29.6%	745,147	26.0%
Debt Service	2,795,924	184,989	6.6%	179,516	6.4%
Enterprise Dividend	1,970,455	492,614	25.0%	488,826	25.0%
Cost Allocation Plan Fee	1,347,654	336,914	25.0%	326,171	25.0%
Capital Outlay	741,825	-	0.0%	-	0.0%
Contingency	132,351	-	0.0%	-	0.0%
Transfer Out	2,033,849	508,462	25.0%	761,430	25.2%
Subtotal Operating	30,187,299	6,574,960	21.8%	6,459,286	21.5%
Transfer Out - Capital	13,500,000	3,375,000	25.0%	1,511,510	31.8%
Total Expenses	\$ 43,687,299	\$ 9,949,960	22.8%	\$ 7,970,796	22.9%
Fund Balance Addition / (Use)	\$ -	\$ 2,984,389 (A)		\$ 3,249,522	

(A) Annual Stormwater Fee revenues are collected through the property tax bill during the winter months. As a result, the fund temporarily shows a surplus when revenues are received that equalizes as expenses catch up later in the year.

(B) The Supplies budget is running high due to \$126K subscription for Aquatic Informatics Inc. cloud services to support Stormwater Compliance.

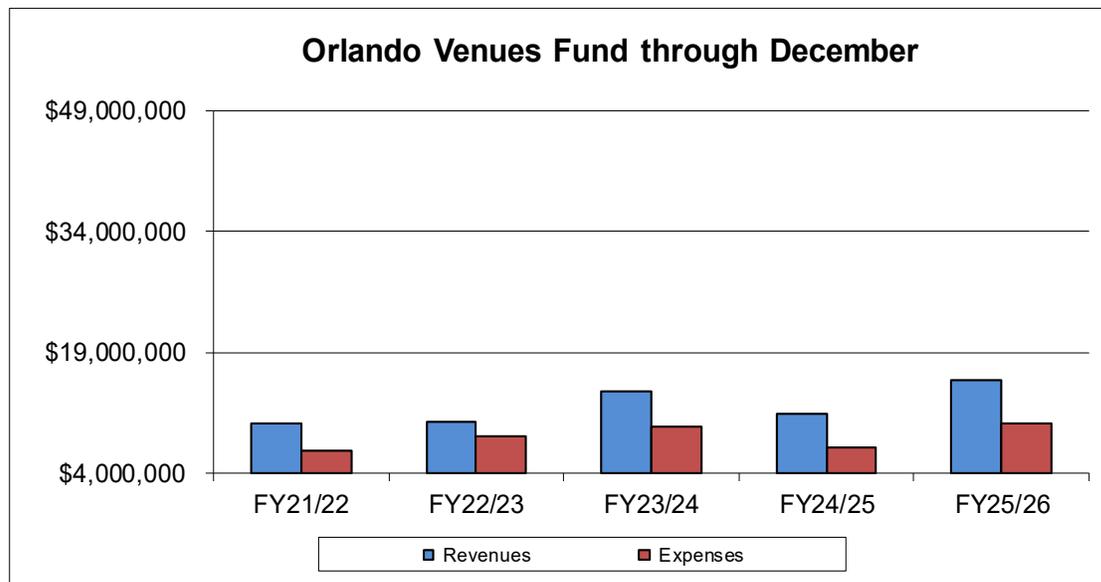


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of December 31, 2025

Description	Revised Budget	FY25/26		FY24/25		
		YTD Actual	% of Budget s/b = 25.0%	YTD Actual	% of Budget	
Revenues						
Charges for Services	\$ 28,596,919	\$ 14,120,432 (A)	49.4%	\$ 10,372,281	40.1%	
Licenses and Permits	-	-	0.0%	-	0.0%	
Intergovernmental	-	-	0.0%	-	0.0%	
Fines and Forfeitures	-	-	0.0%	-	0.0%	
Franchise Fees	-	-	0.0%	-	0.0%	
Other Revenues	4,388,660	867,522	19.8%	438,079	10.6%	
Project Encumbrance	615,069	-	0.0%	-	0.0%	
Transfers In	1,984,901	496,225	25.0%	504,335	25.0%	
Total Revenues	\$ 35,585,549	\$ 15,484,180	43.5%	\$ 11,314,695	34.2%	
Expenses						
Salaries and Benefits	\$ 11,820,937	\$ 3,101,559	26.2%	\$ 2,582,812	22.9%	
Supplies	1,133,486	188,545	16.6%	234,739	18.7%	
Contractual Services	10,700,511	3,689,047	34.5%	1,238,185	13.3%	
Community Sponsored Activities	-	24,375	0.0%	24,375	0.0%	
Other Operating Expenses	4,359,884	1,305,811 (A)	30.0%	1,384,566	39.8%	
Travel	101,000	1,849	1.8%	10,588	10.1%	
Utilities	4,507,584	1,225,569	27.2%	1,111,077	25.4%	
Fleet and Facility Charges	106,462	24,953	23.4%	27,107	54.6%	
Debt Service	-	-	0.0%	-	0.0%	
Enterprise Dividend	-	-	0.0%	-	0.0%	
Cost Allocation Plan Fee	1,100,939	275,235	25.0%	231,571	25.0%	
Capital Outlay	76,035	-	0.0%	-	0.0%	
Contingency	116,738	-	0.0%	-	0.0%	
Transfer Out	1,561,973	340,658	21.8%	341,255	21.2%	
Total Expenses	\$ 35,585,549	\$ 10,177,599	28.6%	\$ 7,186,275	21.7%	
Fund Balance Addition / (Use)	\$ -	\$ 5,306,581		\$ 4,128,420		

(A) These expenses are trending high due to third-party services associated with events held at the Kia Center (Ushers, security guards, etc.), which are also driving revenues to trend over budget (seen in Charges for Services).

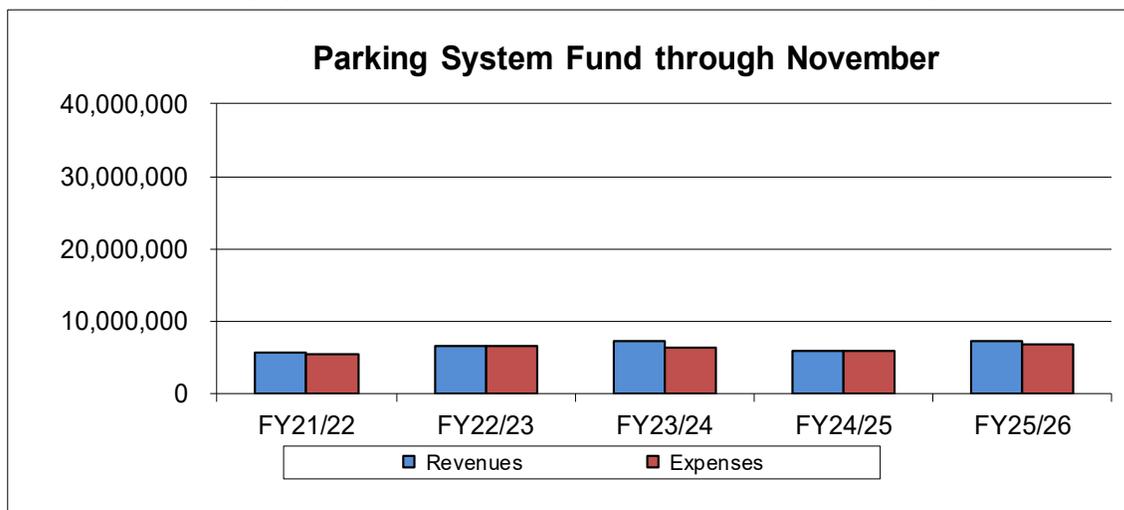


Budget to Actual Comparison - Parking System Fund (4132_F)

as of December 31, 2025

Description	Revised Budget	FY25/26	% of Budget s/b = 25.0%	FY24/25	% of Budget
		YTD Actual		YTD Actual	
Revenues					
Charges for Services	\$ 21,018,646	\$ 6,303,753	30.0%	\$ 5,360,238	25.8%
Licenses and Permits	-	-	0.0%	-	0.0%
Intergovernmental	50,000	50,000	100.0%	50,000	100.0%
Fines and Forfeitures	2,900,000	710,024	24.5%	476,994	16.4%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	131,000	149,730	114.3%	45,830	36.7%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	11,000	2,750	25.0%	2,750	25.0%
Total Revenues	\$ 24,110,646	\$ 7,216,257	29.9%	\$ 5,935,811	24.9%
Expenses					
Salaries and Benefits	\$ 8,893,408	\$ 2,060,243	23.2%	\$ 1,913,359	22.1%
Supplies	597,750	69,304	11.6%	75,407	12.5%
Contractual Services	4,205,758	780,395	18.6%	751,557	20.4%
Community Sponsored Activities	-	-	0.0%	-	0.0%
Other Operating Expenses	706,059	116,540	16.5%	117,639	22.4%
Travel	21,300	3,224	15.1%	310	1.5%
Utilities	541,958	173,857	32.1%	153,394	27.6%
Fleet and Facility Charges	321,793	58,524	18.2%	103,972	32.0%
Debt Service	4,256,287	1,964,000 (A)	46.1%	1,912,167	44.8%
Enterprise Dividend	1,835,499	458,875	25.0%	476,611	25.0%
Cost Allocation Plan Fee	1,767,176	457,123	25.9%	395,292	25.0%
Capital Outlay	-	8,873	0.0%	45	0.1%
Contingency	657,022	-	0.0%	-	0.0%
Transfer Out	400,000	100,000	25.0%	100,000	22.7%
Subtotal Operating	24,204,010	6,250,957	25.8%	5,999,752	25.1%
Transfer Out - Capital	1,939,475	484,869	25.0%	10,369	0.0%
Total Expenses	\$ 26,143,485	\$ 6,735,826	25.8%	\$ 6,010,121	25.2%
Fund Balance Addition / (Use)	\$ (2,032,839)	\$ 480,431		\$ (74,310)	

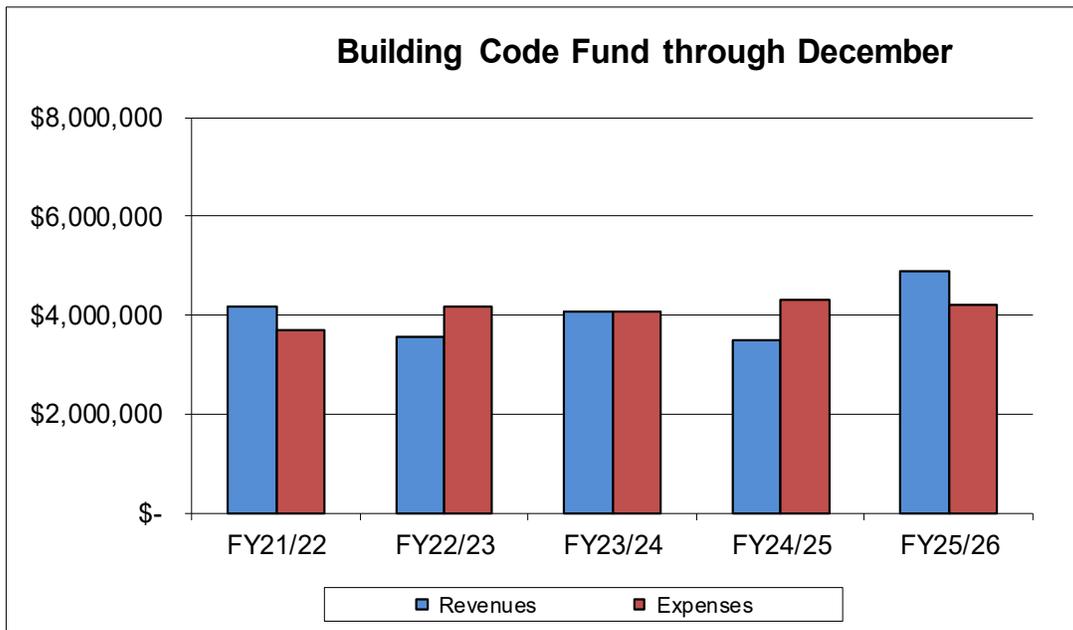
(A) These expenses are trending high because a larger portion debt service payments are made at the beginning of the fiscal year.



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

as of December 31, 2025

Description	Revised Budget	FY25/26		FY24/25	
		YTD Actual	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 1,685,000	\$ 418,642	24.8%	\$ 357,007	21.6%
Licenses and Permits	14,096,374	4,291,810.25	30.4%	3,078,666	21.8%
Intergovernmental	-	-	0.0%	-	0.0%
Fines and Forfeitures	-	-	0.0%	-	0.0%
Franchise Fees	-	-	0.0%	-	0.0%
Other Revenues	182,000	179,448	98.6%	67,389	37.4%
Project Encumbrance	3,172,515	-	5.7%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 19,135,889	\$ 4,889,900	25.6%	\$ 3,503,062	17.0%
Expenses					
Salaries and Benefits	\$ 13,486,753	\$ 2,874,863	21.3%	\$ 2,843,102	20.2%
Supplies	201,149	12,485	6.2%	7,981	3.7%
Contractual Services	3,274,595	247,213	7.5%	317,052	7.7%
Community Sponsored Activities	429,286	-	0.0%	106,887	13.0%
Other Operating Expenses	660,019	165,994	25.1%	170,286	26.6%
Travel	51,399	12,911	25.1%	6,801	14.7%
Utilities	44,200	7,975	18.0%	8,949	19.0%
Fleet and Facility Charges	418,600	89,068	21.3%	126,297	26.7%
Debt Service	-	-	0.0%	-	0.0%
Enterprise Dividend	-	-	0.0%	-	0.0%
Cost Allocation Plan Fee	3,149,899	787,475	25.0%	736,470	25.0%
Capital Outlay	230,780	-	0.0%	-	0.0%
Contingency	-	-	0.0%	-	0.0%
Transfer Out	-	-	0.0%	-	0.0%
Total Expenses	\$ 21,946,680	\$ 4,197,983	19.1%	\$ 4,323,826	18.3%
Fund Balance Addition / (Use)	\$ (2,810,791)	\$ 691,917		\$ (820,764)	



Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2025

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 25.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 4,213,115	\$ 1,554,166	\$ 2,658,949	36.9%	16.6%
Expenses					
Salaries/Benefits	-	-	-		
Operating	4,213,115	797,301	3,415,814		
Subtotal Expenses	4,213,115	797,301	3,415,814	18.9%	19.0%
Net (Fund Balance)	\$ -	\$ 756,865	\$ (756,865)		
Fund 0020 (Mennello Museum)					
Revenues	\$ 1,111,274	\$ 273,706	\$ 837,568	24.6%	24.1%
Expenses					
Salaries/Benefits	648,291	142,023	506,268		
Operating	462,983	133,099	329,884		
Subtotal Expenses	1,111,274	275,123	836,151	24.8%	23.2%
Net (Fund Balance)	\$ -	\$ (1,417)	\$ 1,417		
Fund 0023 (After School All Stars)					
Revenues	\$ 3,906,396	\$ 597,028	\$ 3,309,368	15.3%	10.3%
Expenses					
Salaries/Benefits	3,167,358	549,120	2,618,238		
Operating	739,038	120,637	618,401		
Subtotal Expenses	3,906,396	669,757	3,236,639	17.1%	18.0%
Net (Fund Balance)	\$ -	\$ (72,729)	\$ 72,729		
Special Revenue Funds					
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 4,273,015	\$ 768,830	\$ 3,504,185	18.0%	17.6%
Expenses					
Salaries/Benefits	114,962	54,595	60,367		
Operating	4,158,053	269,750	3,888,303		
Subtotal Expenses	4,273,015	324,345	3,948,670	7.6%	9.1%
Net (Fund Balance)	\$ -	\$ 444,486	\$ (444,486)		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2025

<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	\$ 11,865,258	\$ 650,652	\$ 11,214,606	5.5%	2.1%
Expenses					
Salaries / Benefits	68,391	-	68,391		
Other Operating	11,796,867	232,988	11,563,879		
Subtotal Expenses	<u>11,865,258</u>	<u>232,988</u>	<u>11,632,270</u>	2.0%	2.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 417,664</u>	<u>\$ (417,664)</u>		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 14,078,892	\$ 1,675,708	\$ 12,403,184	11.9%	4.9%
Expenses					
Salaries / Benefits	144,626	-	144,626		
Other Operating	13,934,266	204,076	13,730,190		
Subtotal Expenses	<u>14,078,892</u>	<u>204,076</u>	<u>13,874,816</u>	1.4%	1.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 1,471,632</u>	<u>\$ (1,471,632)</u>		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 18,777,910	\$ 494,479	\$ 18,283,431	2.6%	1.0%
Expenses					
Salaries/Benefits	64,303	-	64,303		
Operating	18,713,607	33,625	18,679,982		
Subtotal Expenses	<u>18,777,910</u>	<u>33,625</u>	<u>18,679,982</u>	0.2%	4.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 460,854</u>	<u>\$ (396,551)</u>		
Fund 1080 (Park Impact Fee - North)					
Revenues	\$ 4,234,945	\$ 312,549	\$ 3,922,396	7.4%	1.1%
Expenses					
Salaries/Benefits	16,104	-	16,104		
Operating	4,218,841	515,755	3,703,086		
Subtotal Expenses	<u>4,234,945</u>	<u>515,755</u>	<u>3,719,190</u>	12.2%	2.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (203,206)</u>	<u>\$ 203,206</u>		
Fund 1081 (Park Impact Fee - Southeast)					
Revenues	\$ 8,519,866	\$ 370,866	\$ 8,149,000	4.4%	2.6%
Expenses					
Salaries/Benefits	33,578	-	33,578		
Operating	8,486,288	24,051	8,462,237		
Subtotal Expenses	<u>8,519,866</u>	<u>24,051</u>	<u>8,495,815</u>	0.3%	0.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 346,816</u>	<u>\$ (346,816)</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2025

<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	\$ 1,798,809	\$ 36,611	\$ 1,762,198	2.0%	0.5%
Expenses					
Salaries/Benefits	15,918	-	15,918		
Operating	1,782,891	22,690	1,760,201		
Subtotal Expenses	<u>1,798,809</u>	<u>22,690</u>	<u>1,776,119</u>	1.3%	0.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 13,920</u>	<u>\$ (13,920)</u>		
Fund 1100 (Gas Tax)					
Revenues	\$ 20,300,191	\$ 2,726,879	\$ 17,573,312	13.4%	16.4%
Expenses					
Salaries/Benefits	1,101	-	1,101		
Operating	20,299,090	5,999,808	14,299,282		
Subtotal Expenses	<u>20,300,191</u>	<u>5,999,808</u>	<u>14,300,383</u>	29.6%	21.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (3,272,929)</u>	<u>\$ 3,272,929</u>		
Fund 1155 (Leu Gardens)					
Revenues	\$ 4,308,805	\$ 1,108,148	\$ 3,200,657	25.7%	22.4%
Expenses					
Salaries/Benefits	2,473,739	484,702	1,989,037		
Operating	1,835,066	528,693	1,306,373		
Subtotal Expenses	<u>4,308,805</u>	<u>1,013,396</u>	<u>3,295,409</u>	23.5%	23.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 94,753</u>	<u>\$ (94,753)</u>		
Fund 1200 (Housing and Urban Development Grants)					
Revenues	* \$ 23,554,333	\$ 2,750,006	\$ 20,804,327	11.7%	1.2%
Expenses					
Salaries/Benefits	1,317,785	353,748	964,037		
Operating	22,236,548	2,539,083	19,697,465		
Subtotal Expenses	<u>23,554,333</u>	<u>2,892,831</u>	<u>20,661,502</u>	12.3%	2.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (142,825)</u>	<u>\$ 142,825</u>		

* Reimbursement revenue tends to lag 1-2 months behind expenses

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2025

<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 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 135,144,492	\$ 37,012,969	\$ 98,131,523	27.4%	26.2%
Expenses					
Salaries/Benefits	4,564,138	1,094,871	3,469,267		
Operating	<u>130,580,354</u>	<u>4,446,085</u>	<u>126,134,269</u>		
Subtotal Expenses	<u>135,144,492</u>	<u>5,540,955</u>	<u>129,603,537</u>	4.1%	0.0%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 31,472,014</u>	<u>\$ (31,472,014)</u>		
Fund 1285 (GOAA Police)					
Revenues	* \$ 35,039,631	\$ 2,157,350	\$ 32,882,281	6.2%	7.1%
Expenses					
Salaries/Benefits	27,614,579	6,356,695	21,257,884		
Operating	<u>7,425,052</u>	<u>1,426,304</u>	<u>5,998,748</u>		
Subtotal Expenses	<u>35,039,631</u>	<u>7,782,999</u>	<u>27,256,632</u>	22.2%	19.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (5,625,649)</u>	<u>\$ 5,625,649</u>		
					* Reimbursement revenue tends to lag 1-2 months behind expenses
Fund 3006 (Real Estate Acquisition Fund)					
Revenues	\$ 37,833,240	\$ 3,478,268	\$ 34,354,972	9.2%	0.8%
Expenses					
Salaries/Benefits	-	-	-		
Operating	<u>37,833,240</u>	<u>3,512,239</u>	<u>34,321,001</u>		
Subtotal Expenses	<u>37,833,240</u>	<u>3,512,239</u>	<u>34,321,001</u>	9.3%	51.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (33,972)</u>	<u>\$ 33,972</u>		
Dependent District Funds					
Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,203,000	\$ 1,249,226	\$ 4,953,774	20.1%	26.7%
Expenses					
Salaries/Benefits	1,150,627	295,989	854,638		
Operating	<u>5,052,373</u>	<u>1,062,313</u>	<u>3,990,060</u>		
Subtotal Expenses	<u>6,203,000</u>	<u>1,358,302</u>	<u>4,844,698</u>	21.9%	18.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (109,076)</u>	<u>\$ 109,076</u>		

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2025

<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>
Internal Service Funds					
Fund 5001 (Fleet Management)					
Revenues	\$ 28,734,580	\$ 7,415,321	\$ 21,319,259	25.8%	23.3%
Expenses					
Salaries/Benefits	5,537,540	1,201,671	4,335,869		
Operating	23,197,040	6,192,126	17,004,914		
Subtotal Expenses	<u>28,734,580</u>	<u>7,393,797</u>	<u>21,340,783</u>	25.7%	21.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 21,525</u>	<u>\$ (21,525)</u>		
Fund 5005 (Facilities Management)					
Revenues	\$ 23,161,000	\$ 7,629,473	\$ 15,531,527	32.9%	29.0%
Expenses					
Salaries/Benefits	5,652,869	1,269,354	4,383,515		
Operating	17,508,131	6,292,865	11,215,266		
Subtotal Expenses	<u>23,161,000</u>	<u>7,562,219</u>	<u>15,598,781</u>	32.7%	28.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 67,254</u>	<u>\$ (67,254)</u>		
Fund 5010 (Health Care)					
Revenues	\$ 102,201,026	\$ 23,876,242	\$ 78,324,784	23.4%	22.9%
Expenses					
Salaries/Benefits	140,257	31,520	108,737		
Operating	102,060,769	24,014,644	78,046,125		
Subtotal Expenses	<u>102,201,026</u>	<u>24,046,164</u>	<u>78,154,862</u>	23.5%	23.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (169,922)</u>	<u>\$ 169,922</u>		
Fund 5015 (Risk Management)					
Revenues	\$ 19,024,244	\$ 3,369,968	\$ 15,654,276	17.7%	21.3%
Expenses					
Salaries/Benefits	1,901,629	441,467	1,460,162		
Operating	17,122,615	3,624,858	13,497,757		
Subtotal Expenses	<u>19,024,244</u>	<u>4,066,325</u>	<u>14,957,919</u>	21.4%	21.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (696,356)</u>	<u>\$ 696,356</u>		
Fund 5020 (Construction Management)					
Revenues	* \$ 7,385,002	\$ 956,182	\$ 6,428,820	12.9%	7.0%
Expenses					
Salaries/Benefits	5,547,876	1,082,890	4,464,986		
Operating	1,837,126	287,271	1,549,855		
Subtotal Expenses	<u>7,385,002</u>	<u>1,370,161</u>	<u>6,014,841</u>	18.6%	18.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (413,979)</u>	<u>\$ 413,979</u>		

* Billing revenue tends to lag 1-2 months behind expenses

Budget to Actual Comparison - Non-General Fund Expenditures

as of December 31, 2025

<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	\$ 9,781,416	\$ 8,897,872	\$ 883,544	91.0%	61.6%
Expenses					
Salaries/Benefits	1,498,878	1,762,595	(263,717)		
Operating	8,282,538	2,336,978	5,945,560		
Subtotal Expenses	<u>9,781,416</u>	<u>4,099,573</u>	<u>5,681,843</u>	41.9%	33.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 4,798,298</u>	<u>\$ (4,798,298)</u>		

Accelerate Orlando

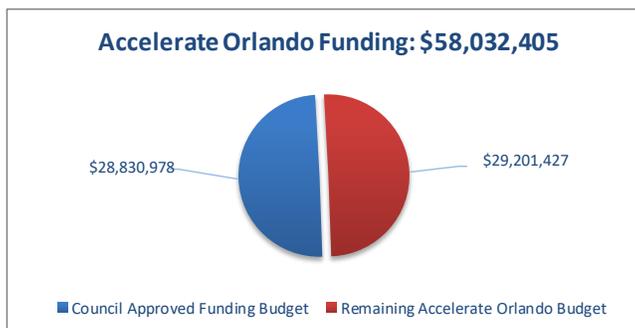
Budget Status as of December 31, 2025

Accelerate Orlando Funding	\$ 58,032,405	
Cumulative Expenses	16,307,596	28.1%
Remaining Encumbrances	3,726,966	6.4%
Total	20,034,562	34.5%
Remaining Balance	\$ 37,997,843	65.5%

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	\$ -	\$ 2,955,878	
HSG0009_P Ambassador Hotel Conversion	\$ 4,706,803	\$ -	\$ 4,289,063	
HSG0010_P W. Jefferson Street Development Project	\$ 4,257,341	\$ 2,017	\$ 2,013,974	
HSG0011_P Roof Repair Program	\$ 1,097,581	\$ -	\$ 319,472	
HSG0012_P Homeless Services Network	\$ 1,057,081	\$ -	\$ 724,146	
HSG0013_P Infill on Parramore	\$ 97,581	\$ -	\$ 16,004	
HSG0014_P Christian Service Center	\$ 4,387,557	\$ 1,992,792	\$ 2,394,214	
HSG0015_P Salvation Army	\$ 293,747	\$ -	\$ 80,274	
HSG0016_P Hannibal Square	\$ 252,141	\$ -	\$ 78,965	
HSG0017_P Zebra Coalition	\$ 2,069	\$ -	\$ 2,069	Project Closed at FY25 March BRC
HSG0018_P Pathways Drop-in Center	\$ 2,694,681	\$ 1,732,157	\$ 416,988	
HSG0019_P Aspire	\$ 6,608	\$ -	\$ 6,608	Project Closed at FY25 March BRC
HSG0020_P Coalition for the Homeless	\$ 296,593	\$ -	\$ 24,675	
HSG0022_P Open Access Shelter	\$ 72,568	\$ -	\$ 72,568	Project Completed. Study paid
HSG0023_P CSC Dignity Bus	\$ 350,000	\$ -	\$ 350,000	
HSG0024_P Choice Neighborhood Planning	\$ 250,000	\$ -	\$ 250,000	
SBE0001_P Rise Employment Program	\$ 2,600,000	\$ -	\$ 2,007,986	
NDG0016_P Project Management	\$ 651,127	\$ -	\$ 145,499	
SUS0001_P Tables of Connection	\$ 610,000	\$ -	\$ 71,105	
SUS0003_P Center for Sustainability & Resilience	\$ 2,022,500	\$ -	\$ -	
SUS0004_P Parramore WiFi	\$ 125,000	\$ -	\$ 88,108	
Total	\$ 28,830,978	\$ 3,726,966	\$ 16,307,596	



**CITYWIDE STAFFING SUMMARY
CITY OF ORLANDO
FY 2025/26**

As of December 31, 2025

SUMMARY BY DEPARTMENT	FY2025/26 Adopted	Positions Added YTD	Current Budget	Current Vacancies	Vacancy Rate	FY2024/25 Vacancy Rate
Economic Development	283	-	283	34	12.0%	18.0%
Executive Offices	168	-	168	20	11.9%	13.5%
Families, Parks and Recreation	322	-	322	33	10.2%	16.4%
Fire Department	724	-	724	71	9.8%	5.4%
Housing and Community Development	22	-	22	5	22.7%	18.2%
Human Resources	36	-	36	1	2.8%	0.0%
Office of Business and Financial Services	310	-	310	39	12.6%	17.3%
Orlando Venues	91	-	91	12	13.2%	17.8%
Police Department	1,351	2	1,353	137	10.1%	12.6%
Public Works	645	1	646	81	12.5%	18.0%
Transportation	195	(1)	194	14	7.2%	11.0%
TOTAL CITY OF ORLANDO	4,147	2	4,149	447	10.8%	13.2%