



BUDGET WORKSHOP

FISCAL YEAR 2026 – July 14, 2025

Economic Outlook

- Cumulative impact of previous inflation
- Higher interest rates
- Housing market concerns
- Looser labor market

FY2026 Budget Considerations

- Economic uncertainty
- Funding core City services, especially public safety
- Meeting SunRail obligation
- Funding infrastructure and debt service for future bonds

FY26 Revenue Highlights

- No increase in millage
- 6% increase in property taxes
- Orlando Utilities Commission (OUC) franchise fee and dividend flat overall

- 7% increase in sales taxes
- 4% Solid Waste rate adjustment (avg impact < \$1/month)
- 5% Water Reclamation rate adjustment (avg impact \$3/month)

- 25% Stormwater rate adjustment (avg impact \$20-50/year)
- Other fee changes

FY26 Salaries and Benefits Highlights

- Personnel cost uncertainty, with bargaining agreements expiring September 2025
- 52% increase in overtime, driven by public safety
- Overall, negligible benefit cost changes this cycle



| FY26 Position Changes | | | | |
|-------------------------------|-----------------|-----------------|--------------------|------------|
| General Fund | Create Position | Delete Position | Position Transfers | Net Change |
| Business & Financial Services | 2 | (2) | | 0 |
| Economic Development | | (1) | (6) | (7) |
| Executive Offices | | (2) | | (2) |
| Fire Department | 3 | | | 3 |
| Police Department | 20 | | | 20 |
| Public Works | | (1) | 4 | 3 |
| Transportation | 3 | (2) | | 1 |
| Total - General Fund | 28 | (8) | (2) | 18 |
| All Other Funds | 2 | (12) | 2 | (8) |
| Total – All Funds | 30 | (20) | - | 10 |

FY 26 Operating and Capital Highlights

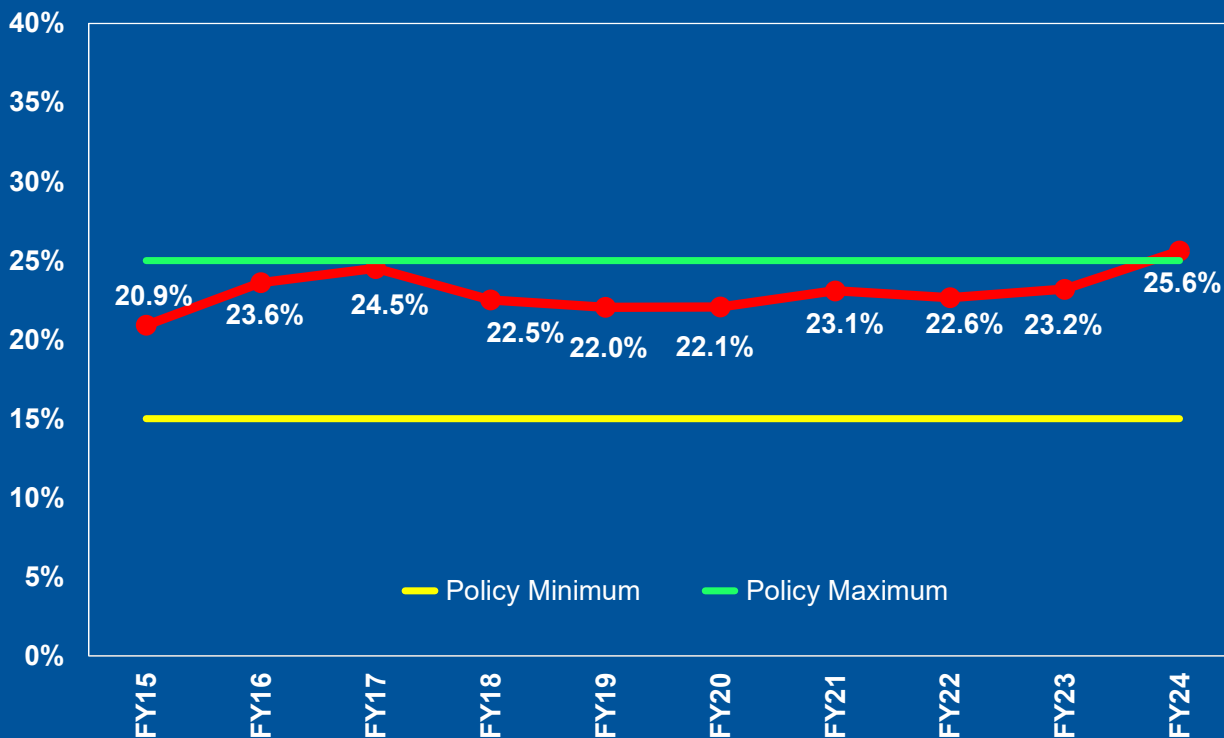
- **SunRail costs – Picking up 4th Quarter costs for the first time**
- **IT Contracts (OPD and Security)**
- **Police Lease Vehicles**

- **New police officer outfitting and vehicles**
- **FPR operating increases**

- **Maintained capital funding close to FY25 level**
- **FY26 planned bond issuance**

City's Current Position

Year-End Reserves as a Percentage of Budget



"The upgrade of the sales tax revenue bonds to Aa1...reflects the very broad and reliable nature of the pledged revenues. The stable outlook reflects the stability of the City and our expectation of the continued reliability of the size and timing of the City's...revenue."

Moody's Rating: Aa1 (October 2024)

MOODY'S

"Orlando's credit profile remains stable, supported by a growing tax base and population, stable finances, and very strong financial management conditions."

"The City consistently produces positive operating results, which we expect to continue, resulting in very high reserves and cash balances. "

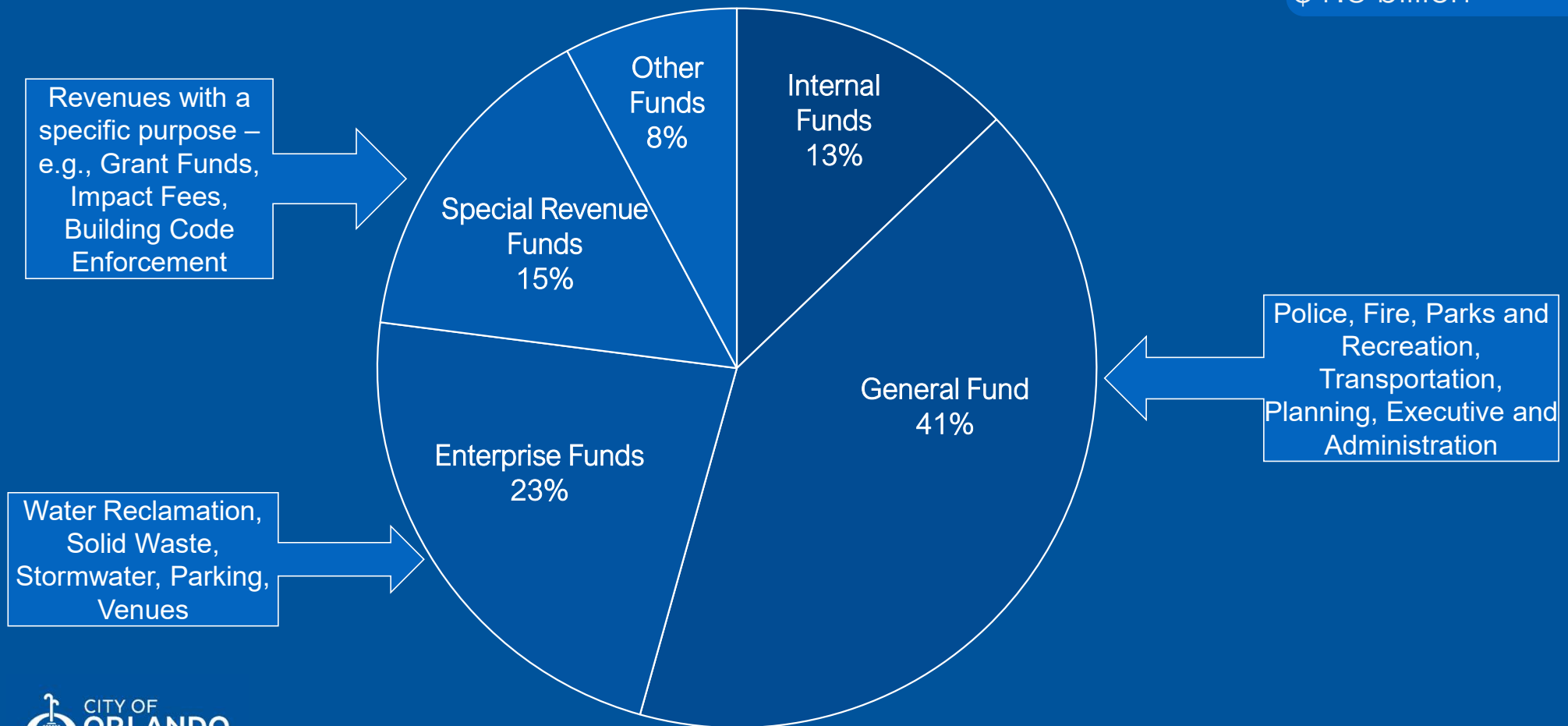
S&P Global Rating: AA+ (September 2024)

S&P Global

FY2026 All Funds Budget

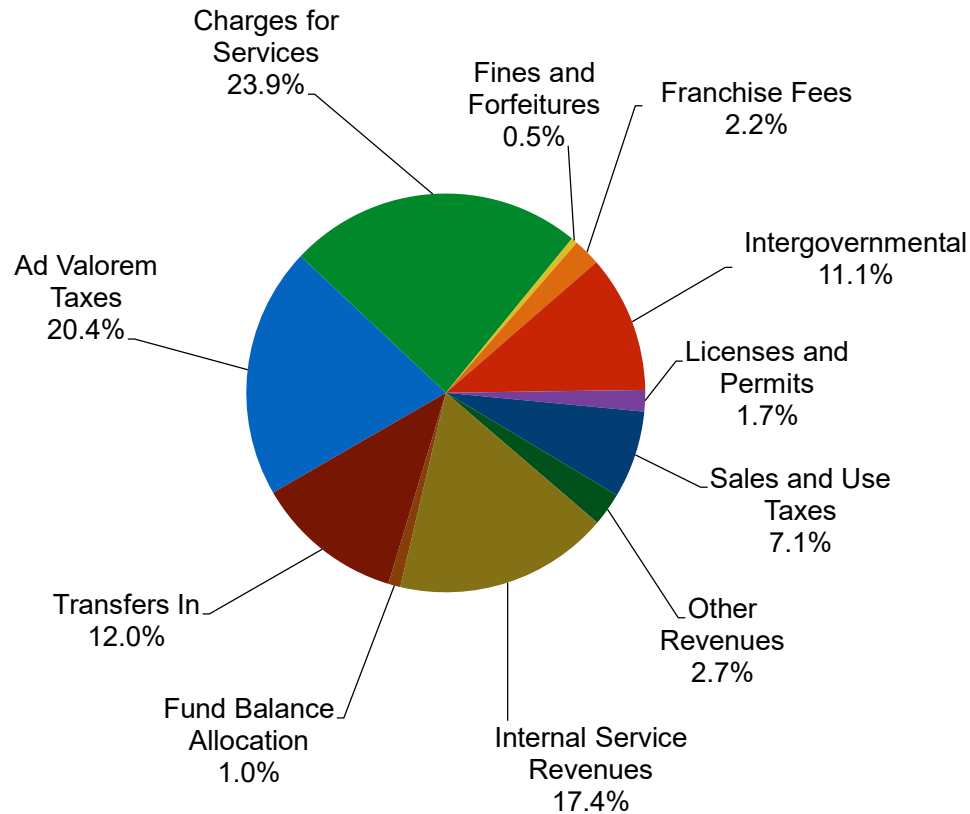
Budgeted Revenue Distribution by Fund

FY2026 Total:
\$1.8 billion

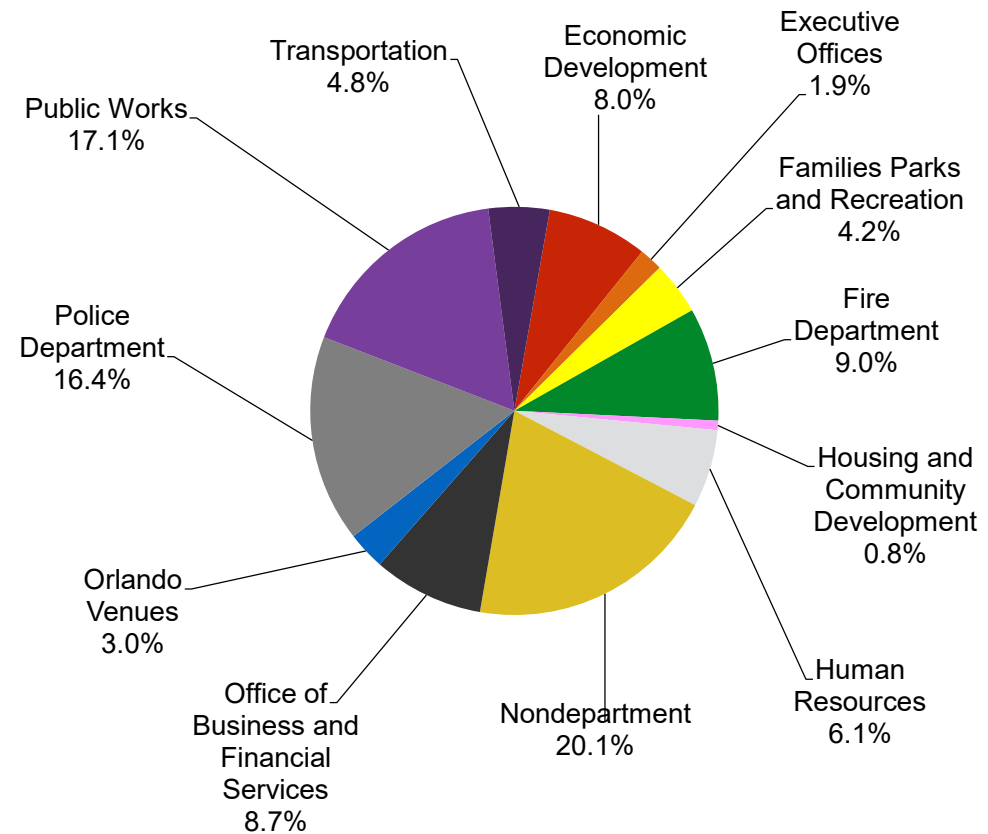


FY2026 All Funds Budget \$1,789,361,832

Revenues by Source



Expenses by Department

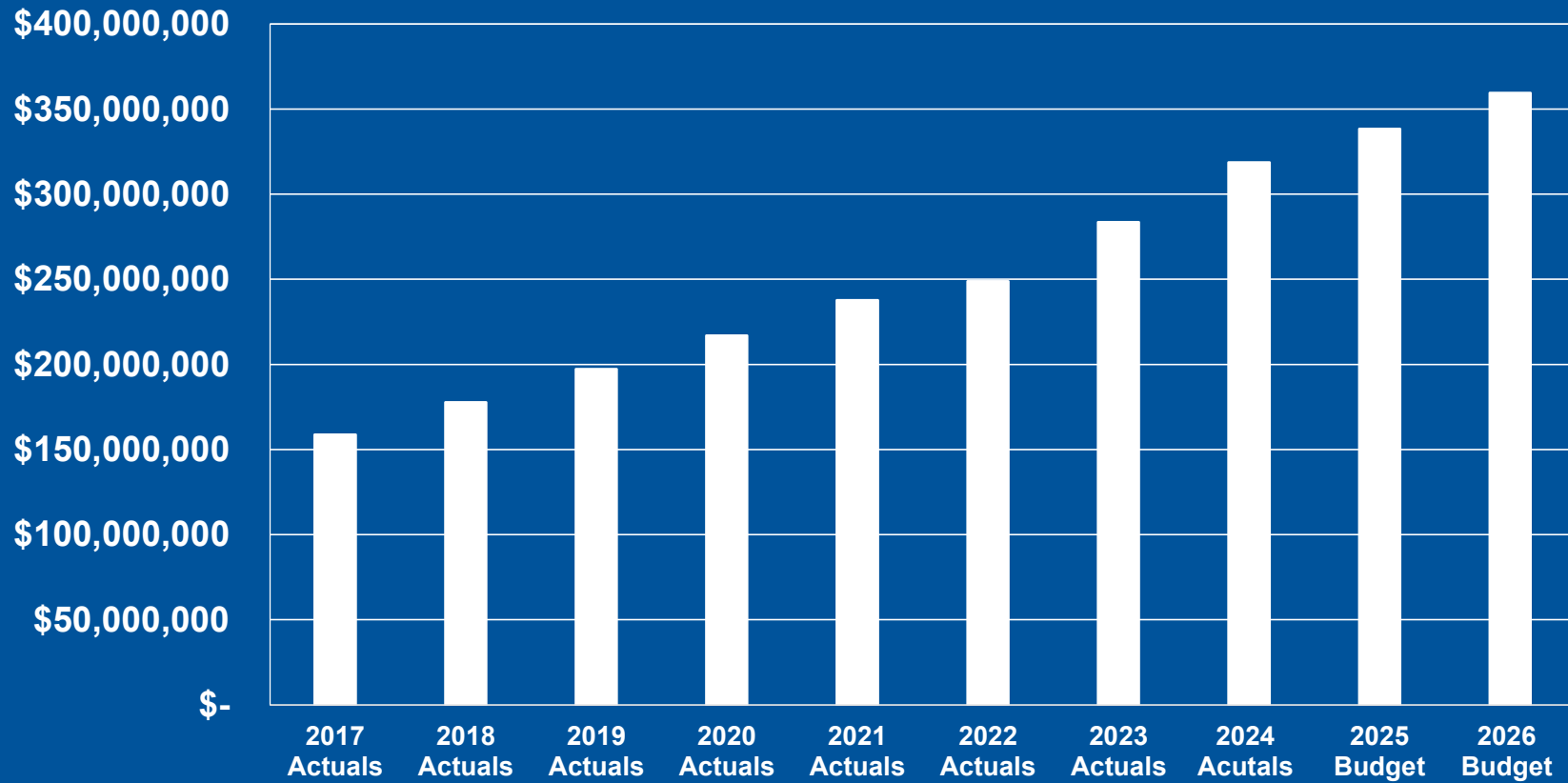


FY2026 General Fund Budget

General Fund Revenues

| Source | FY2025 Adopted Budget | FY2026 Proposed Budget | Change (\$) | Change (%) |
|-----------------------|-----------------------------|------------------------------|----------------------|-------------|
| Property Taxes | \$ 338,428,958 | \$ 359,566,991 | \$ 21,138,033 | 6.2% |
| Intergovernmental | 98,446,686 | 107,459,686 | 9,013,000 | 9.2% |
| Sales and Use Taxes | 69,552,000 | 75,000,000 | 5,448,000 | 7.8% |
| Charges for Services | 69,317,220 | 72,543,277 | 3,226,057 | 4.7% |
| Transfer In | 44,829,574 | 45,198,090 | 368,516 | 0.8% |
| Franchise Fees | 47,525,000 | 39,600,000 | (7,925,000) | -16.7% |
| Other Revenues | 20,420,105 | 22,122,930 | 1,702,825 | 8.3% |
| Licenses and Permits | 15,703,000 | 16,868,000 | 1,165,000 | 7.4% |
| Fines and Forfeitures | 4,350,000 | 4,250,000 | (100,000) | -2.3% |
| Total | \$ 708,572,543 | \$ 742,608,974 | \$ 34,036,431 | 4.8% |

Property Taxes

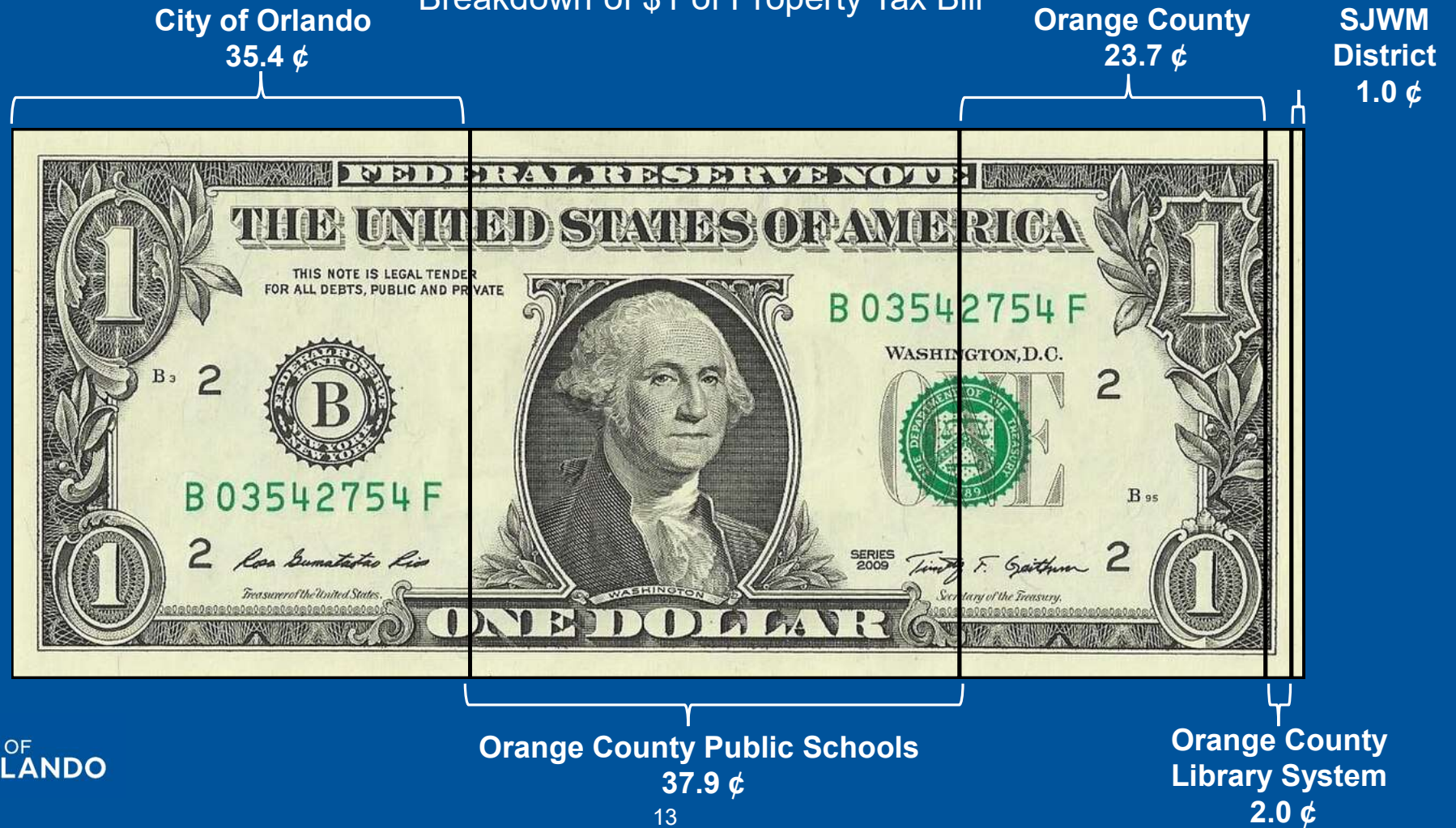


No increase in millage!

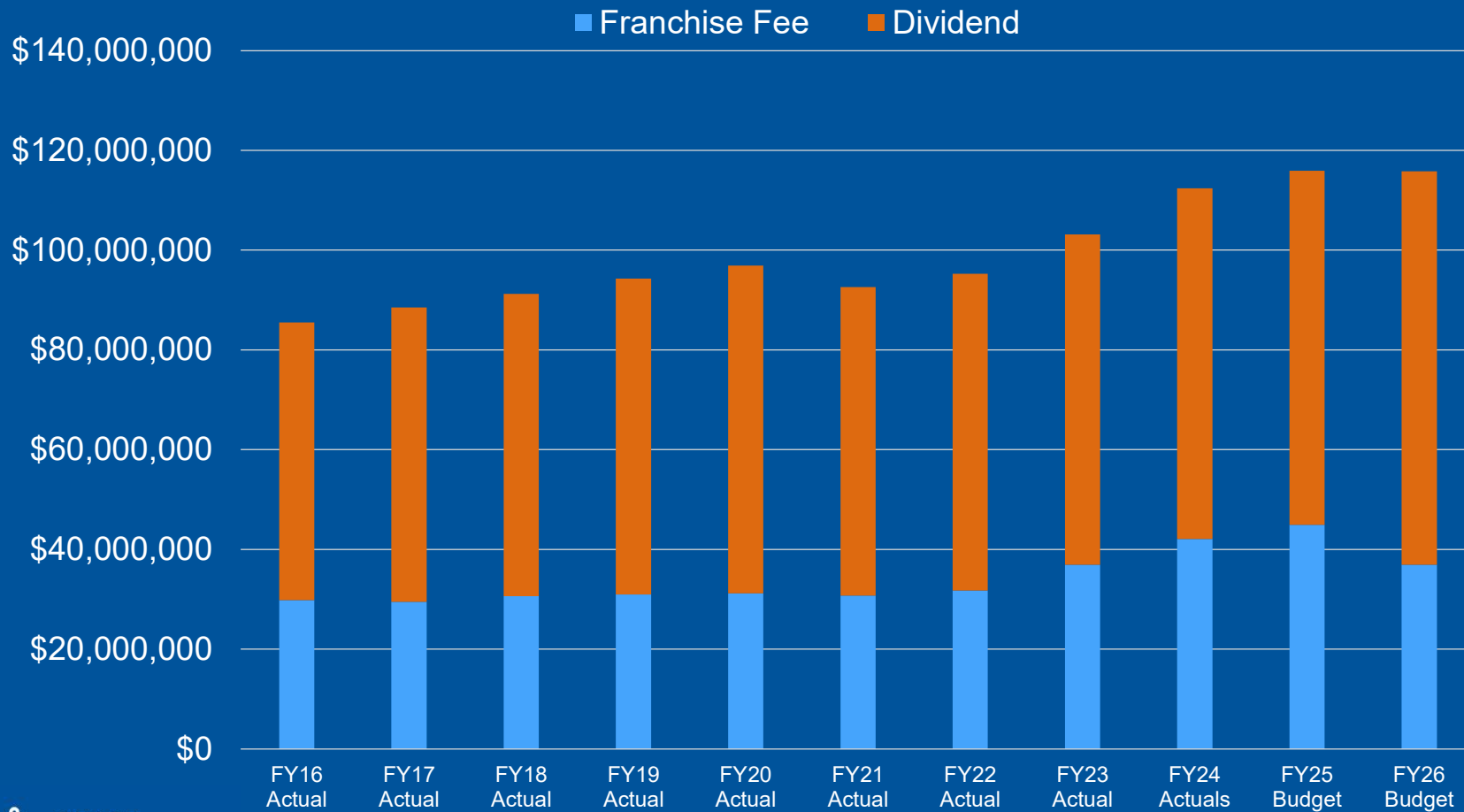
48% of General Fund revenues

Property Taxes

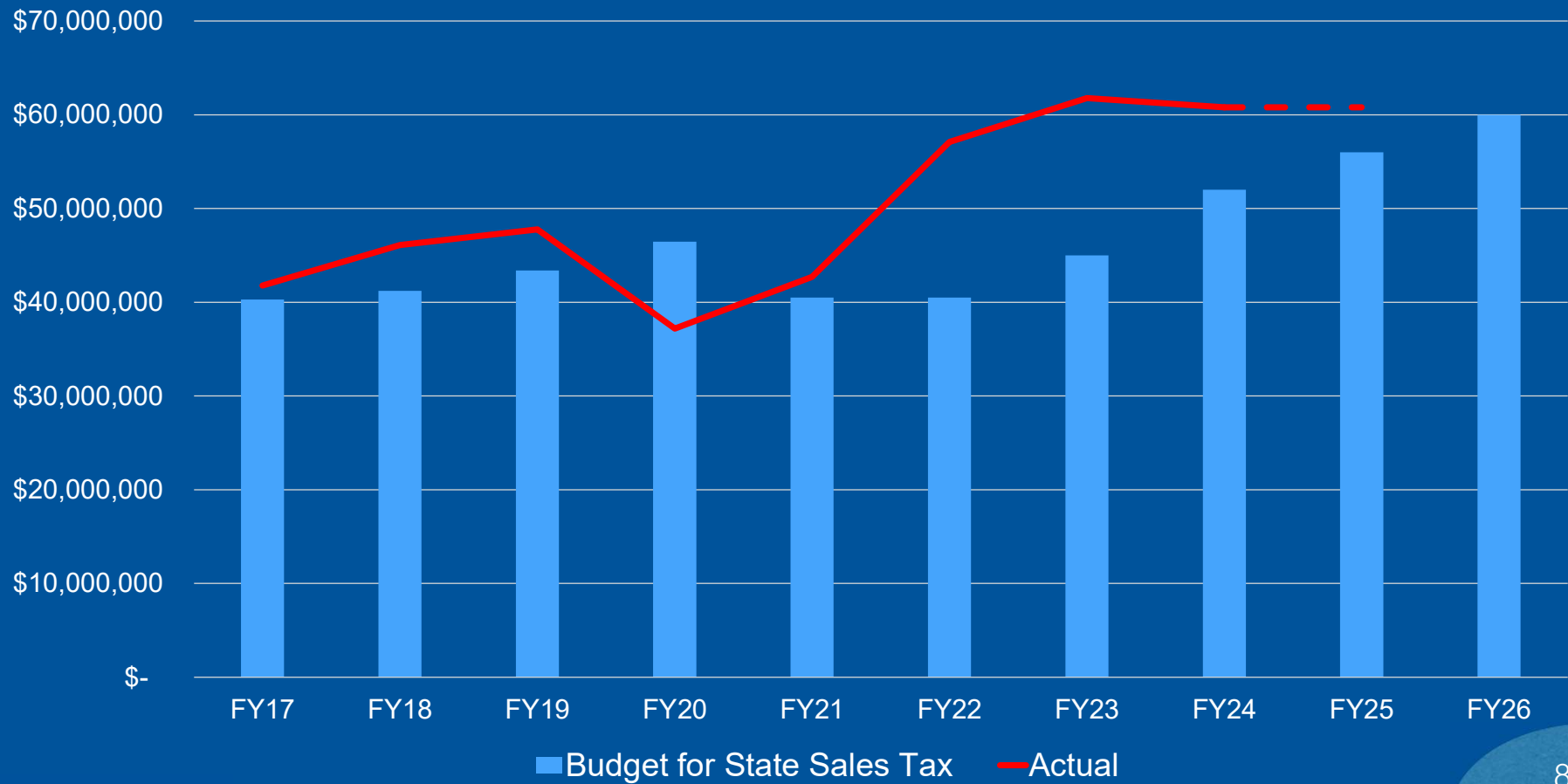
Breakdown of \$1 of Property Tax Bill



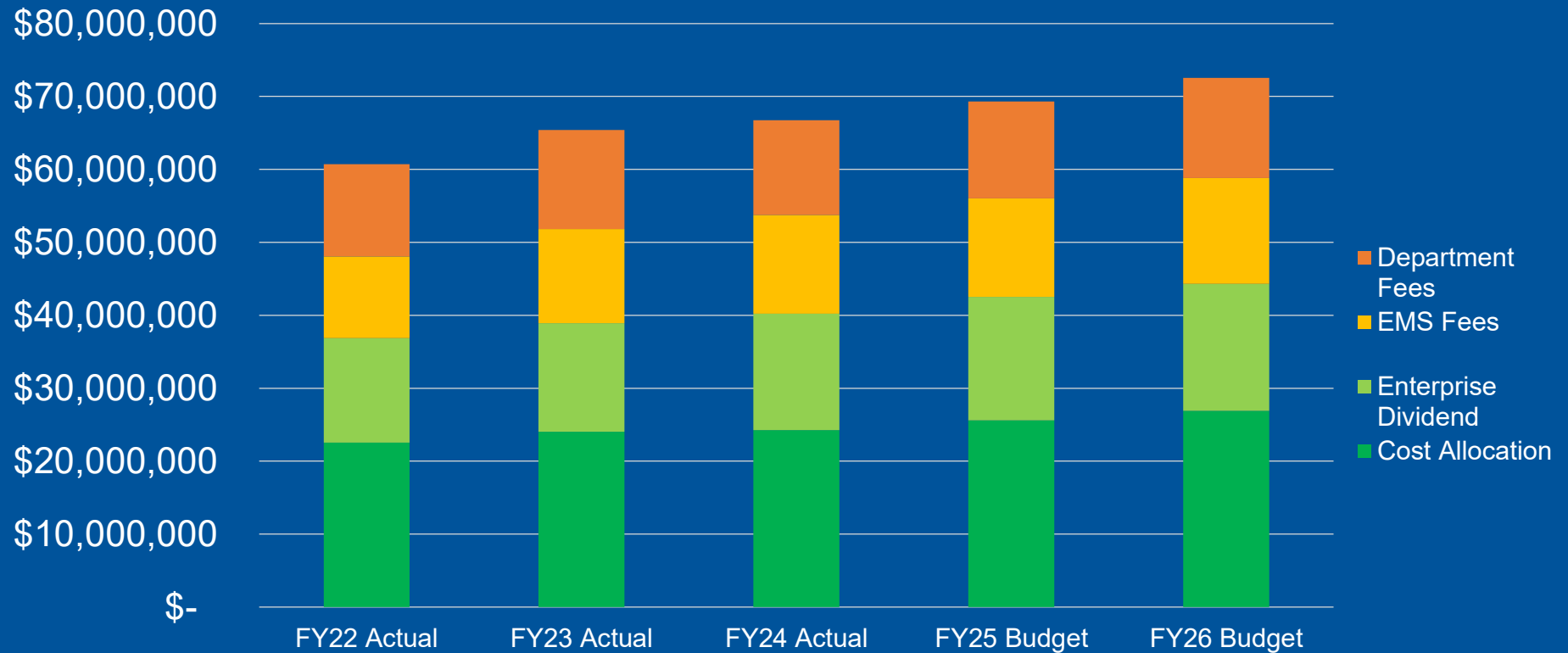
Orlando Utilities Commission (OUC)



Sales Taxes



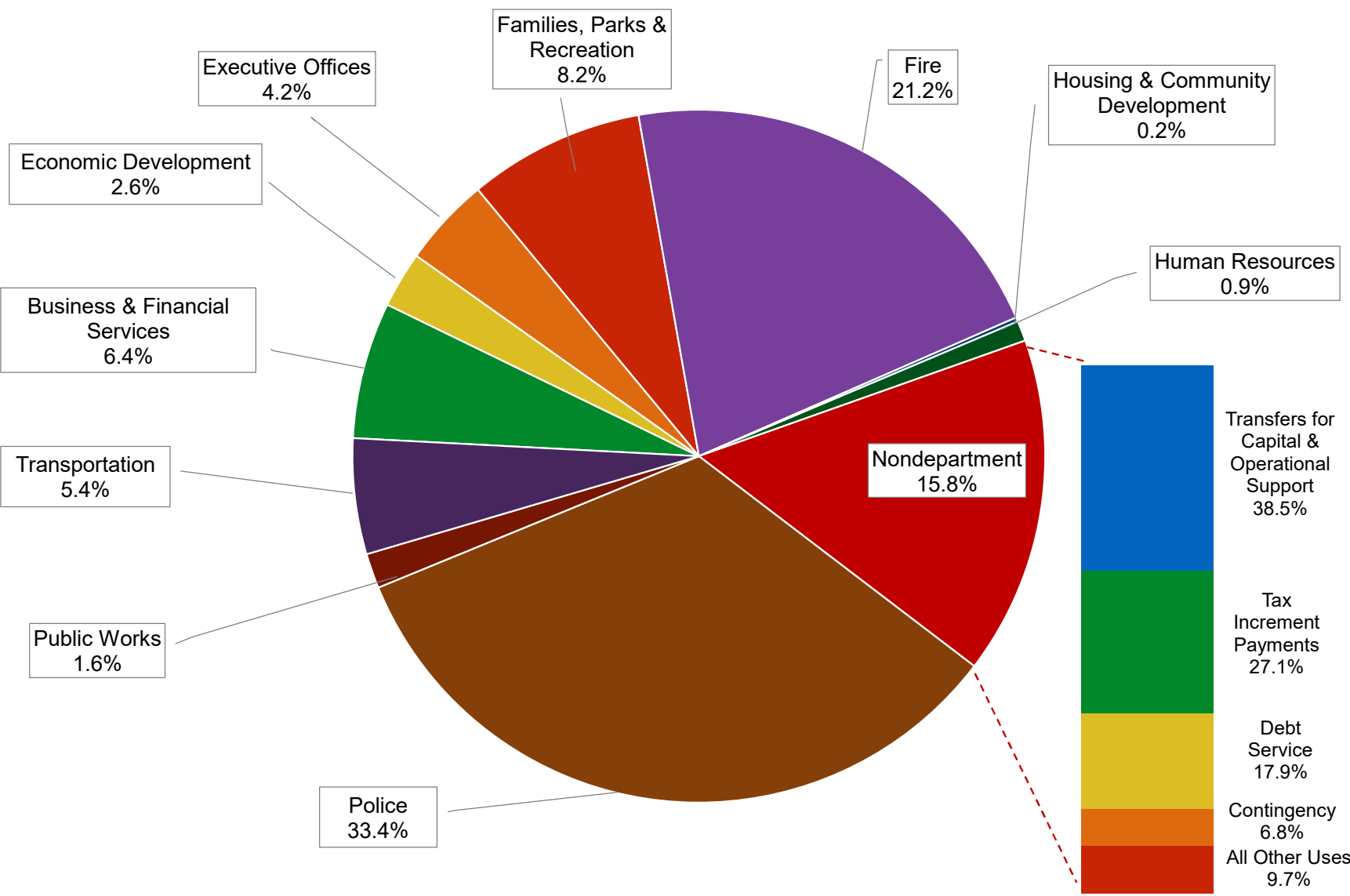
Charges for Services Revenues



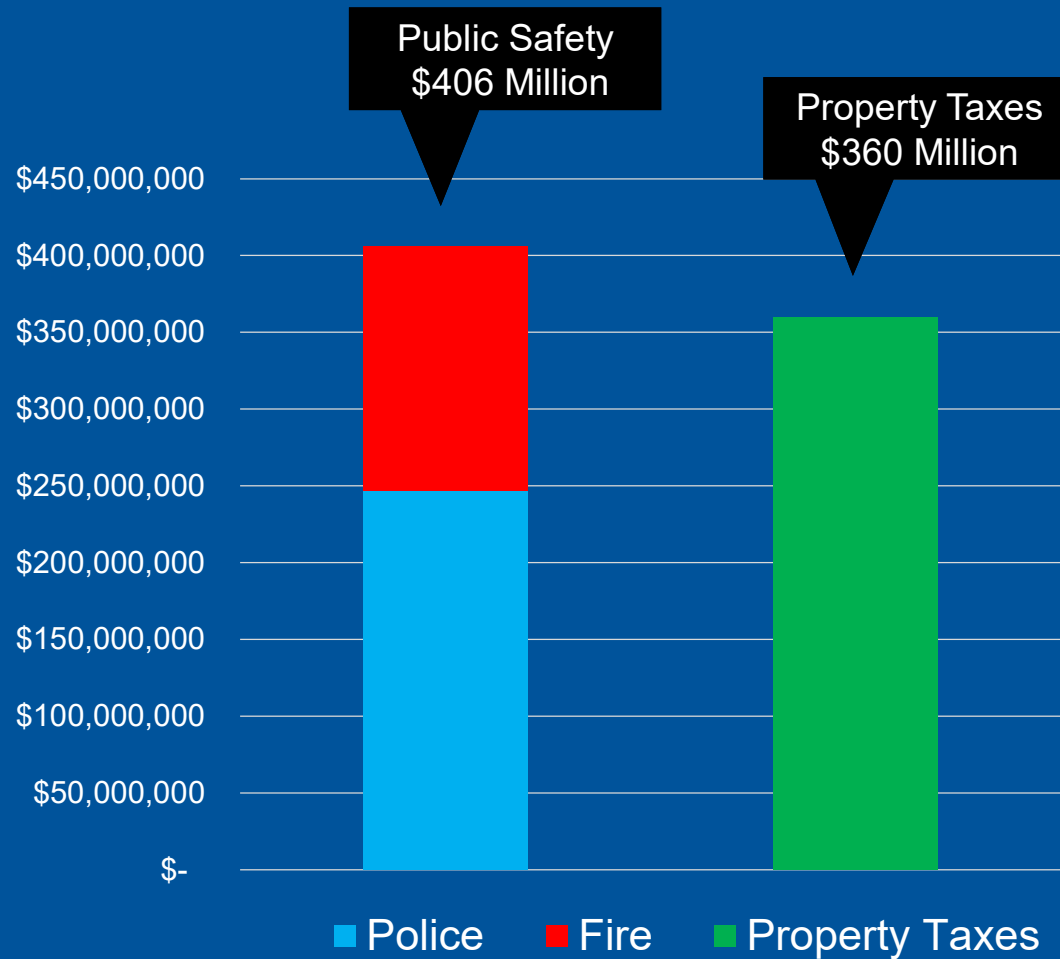
General Fund by Department

| | FY2025 Adopted Budget | FY2026 Proposed Budget | Change (\$) | Change (%) |
|---------------------------------|--------------------------|---------------------------|----------------------|-------------|
| Police | \$ 228,625,543 | \$ 248,396,067 | \$ 19,770,524 | 8.6% |
| Transportation | 41,063,628 | 47,314,953 | 6,251,325 | 15.2% |
| Fire | 151,880,961 | 157,589,211 | 5,708,250 | 3.8% |
| Families, Parks & Recreation | 34,763,287 | 40,075,896 | 5,312,609 | 15.3% |
| Business & Financial Services | 58,060,015 | 61,110,686 | 3,050,671 | 5.3% |
| Economic Development | 29,692,210 | 30,906,882 | 1,214,672 | 4.1% |
| Human Resources | 11,374,869 | 12,091,301 | 716,432 | 6.3% |
| Public Works | 6,549,879 | 7,034,236 | 484,357 | 7.4% |
| Housing & Community Development | 1,538,068 | 1,475,981 | (62,087) | -4.0% |
| Executive Offices | 20,002,442 | 19,464,193 | (538,249) | -2.7% |
| Nondepartment | 125,021,641 | 117,149,568 | (7,872,073) | -6.3% |
| Total Expenses | \$ 708,572,543 | \$ 742,608,974 | \$ 34,036,431 | 4.8% |

General Fund Expenditures by Department



Public Safety and Property Taxes

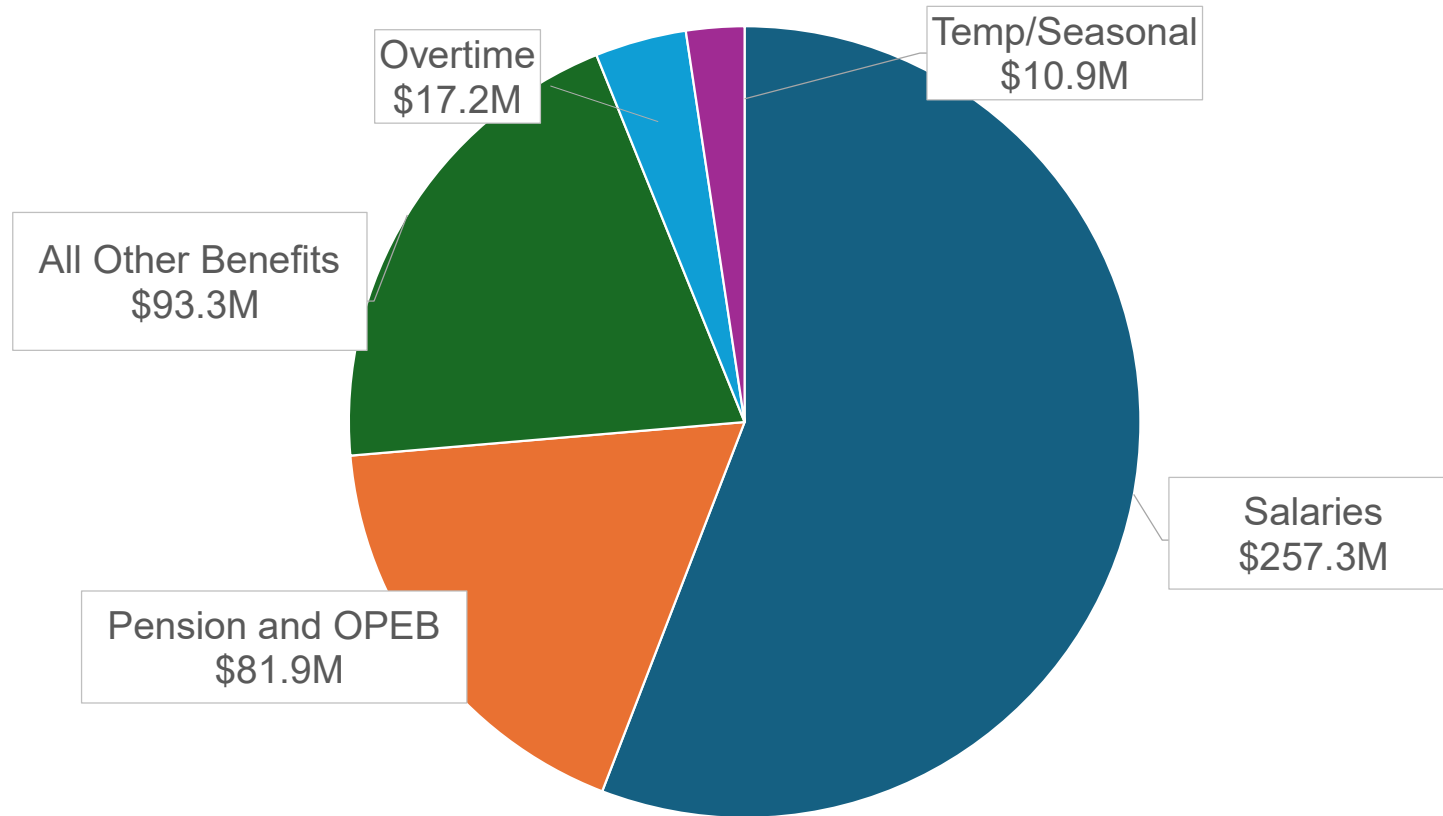


General Fund Expenditures by Use

| | FY2025 Adopted Budget | FY2026 Proposed Budget | Change (\$) | Change (%) |
|----------------------------|-----------------------|------------------------|----------------------|-------------|
| Personnel Costs | \$ 432,898,097 | \$ 460,722,209 | \$ 27,824,112 | 6.4% |
| Supplies | 11,539,519 | 12,477,426 | 937,907 | 8.1% |
| Contractual Services | 62,943,171 | 76,811,566 | 13,868,395 | 22.0% |
| Utilities | 15,282,154 | 17,226,052 | 1,943,898 | 12.7% |
| Training and Travel | 1,143,499 | 1,234,547 | 91,048 | 8.0% |
| Fleet and Facility Charges | 39,347,990 | 40,063,533 | 715,543 | 1.8% |
| Capital Outlay | 2,806,877 | 4,403,387 | 1,596,510 | 56.9% |
| Other Operating Expenses | 88,870,349 | 79,938,451 | (8,931,898) | -10.1% |
| Transfer Out | 53,740,887 | 49,731,803 | (4,009,084) | -7.5% |
| Total Expenses | \$ 708,572,543 | \$ 742,608,974 | \$ 34,036,431 | 4.8% |

FY2026 General Fund Expenditure Details

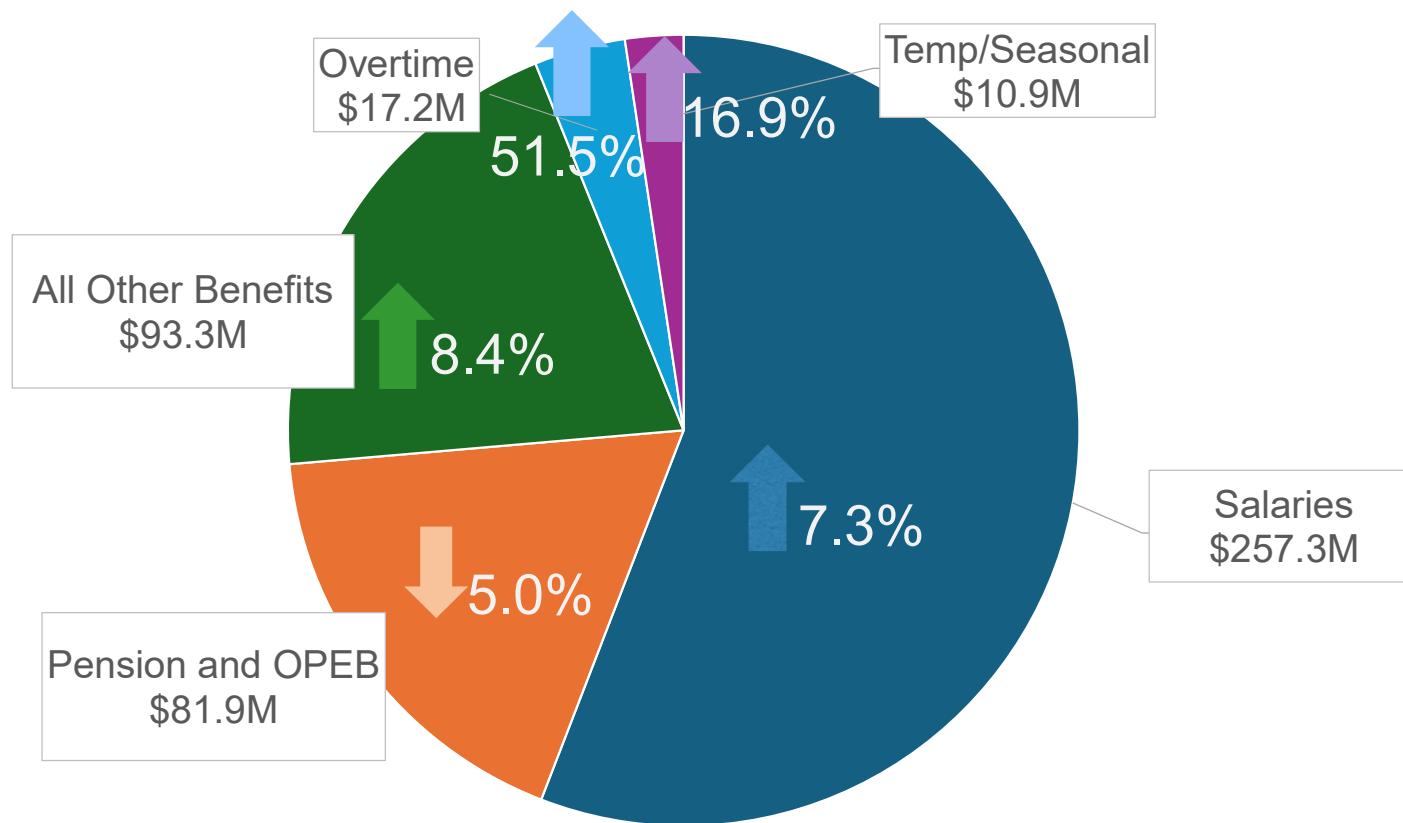
FY26 Proposed Personnel Costs



FY26 Budget – General Fund

- Personnel Costs: \$461M (+6.4%)
- Fund Total: \$742.6M (+4.8%)

FY26 Proposed Personnel Costs

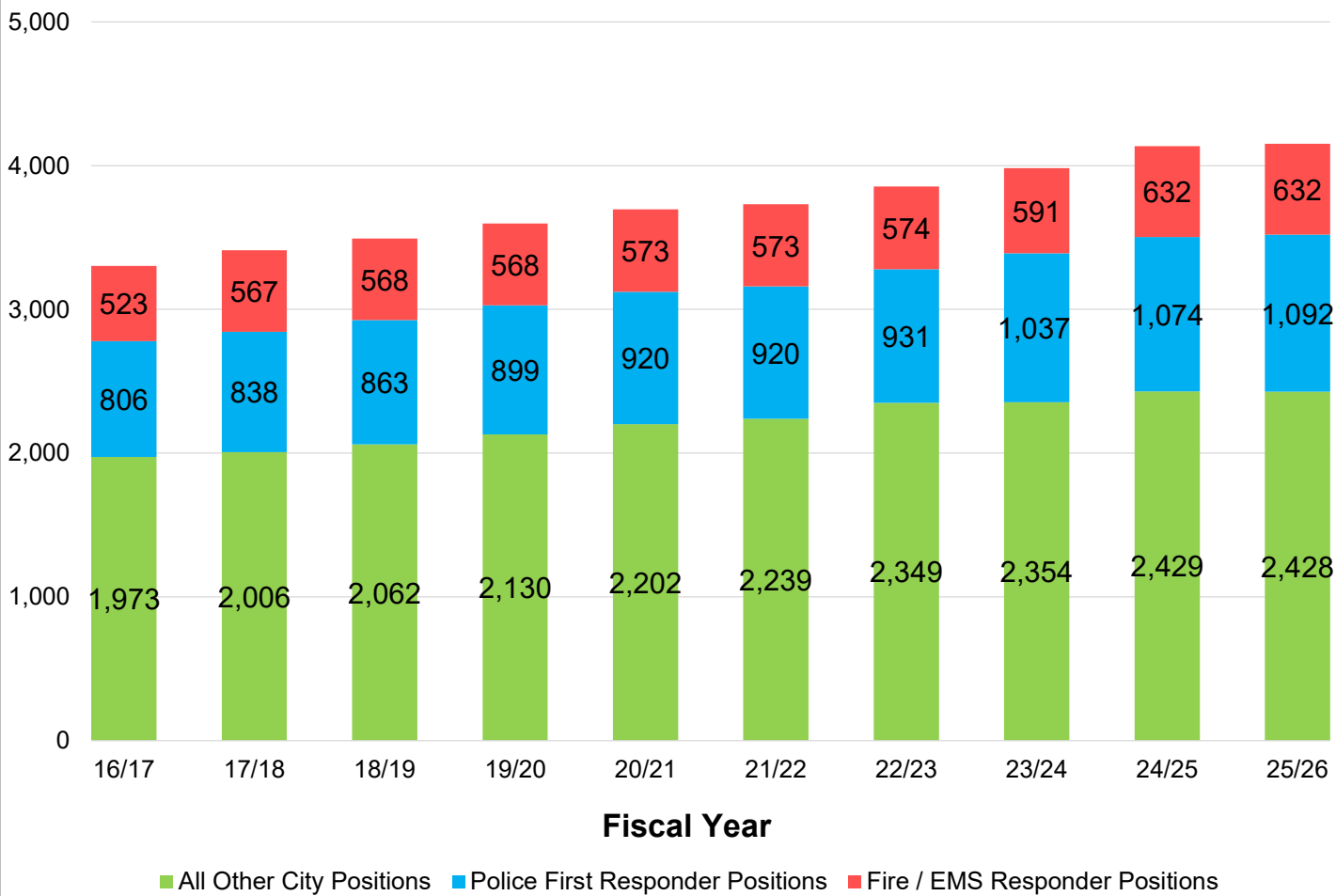


FY26 Budget – General Fund

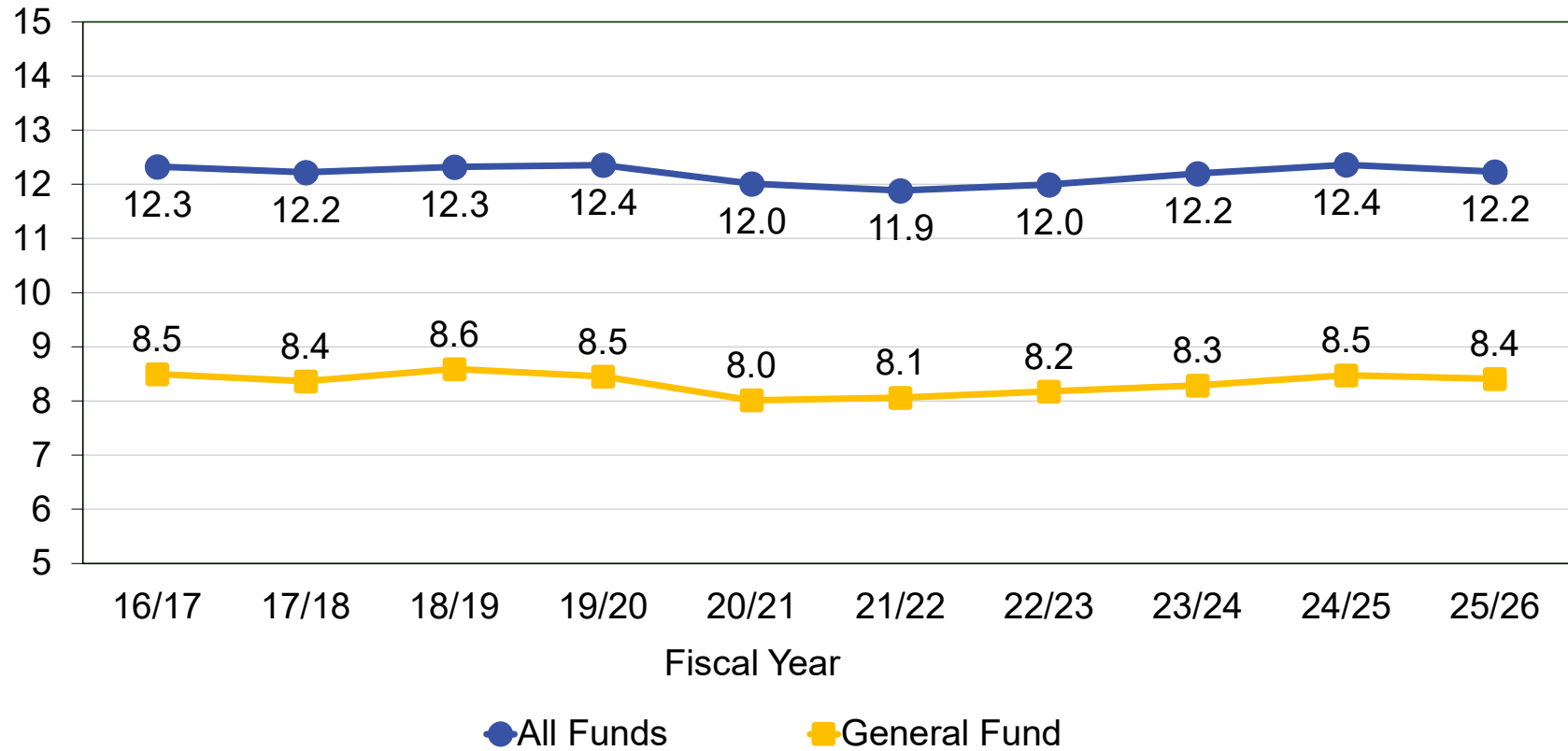
- Personnel Costs: \$461M (+6.4%)
- Fund Total: \$742.6M (+4.8%)

Citywide Staffing All Funding Sources

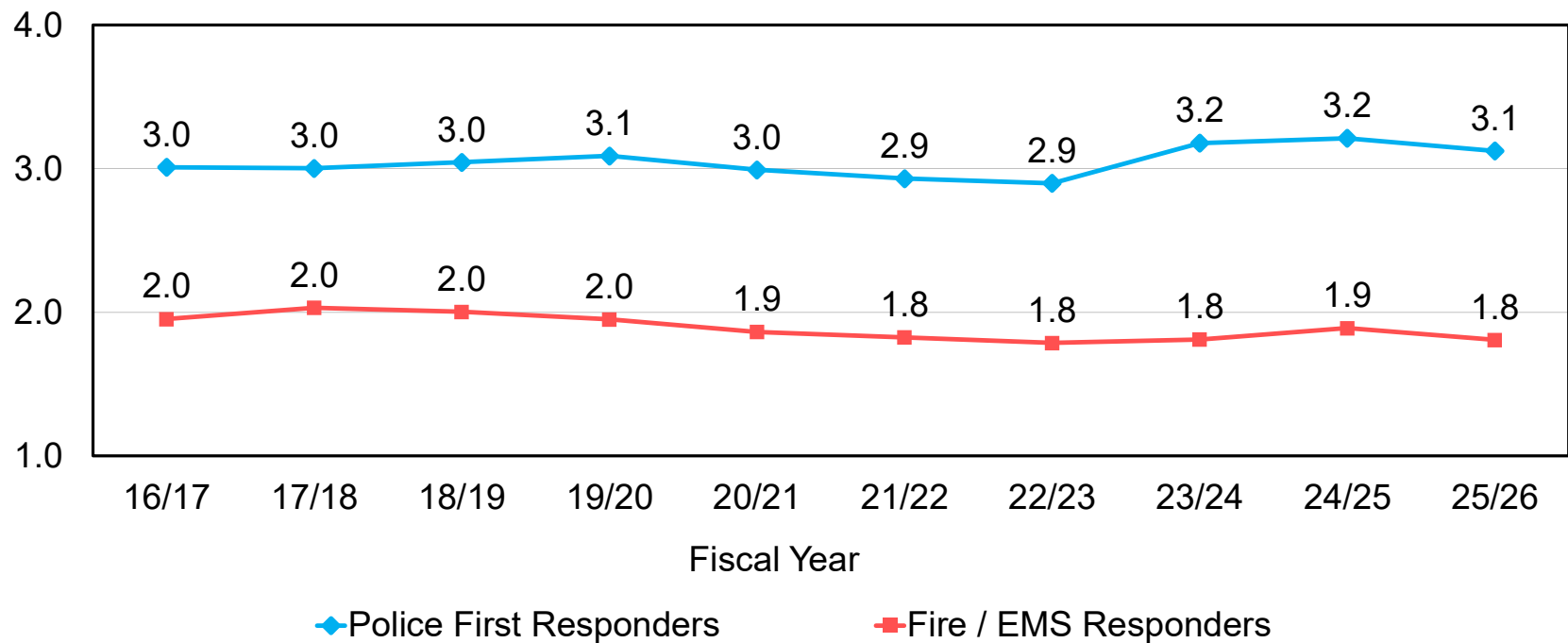
HISTORICAL TOTALS OF ORLANDO FIRST RESPONDER POSITIONS
AND ALL OTHER CITY POSITIONS



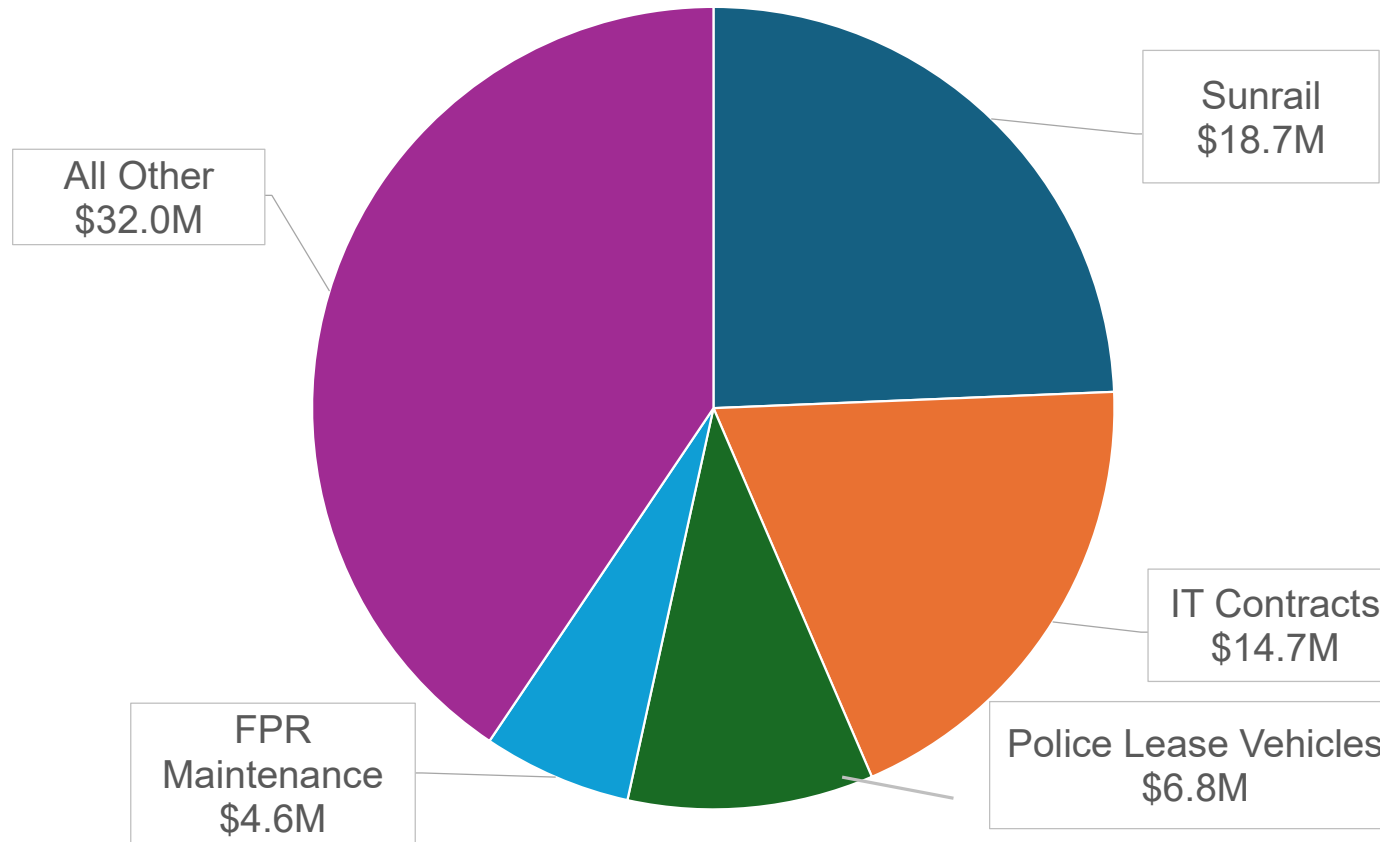
Employees Per 1,000 Residents



Public Safety First Responders Per 1,000 Residents



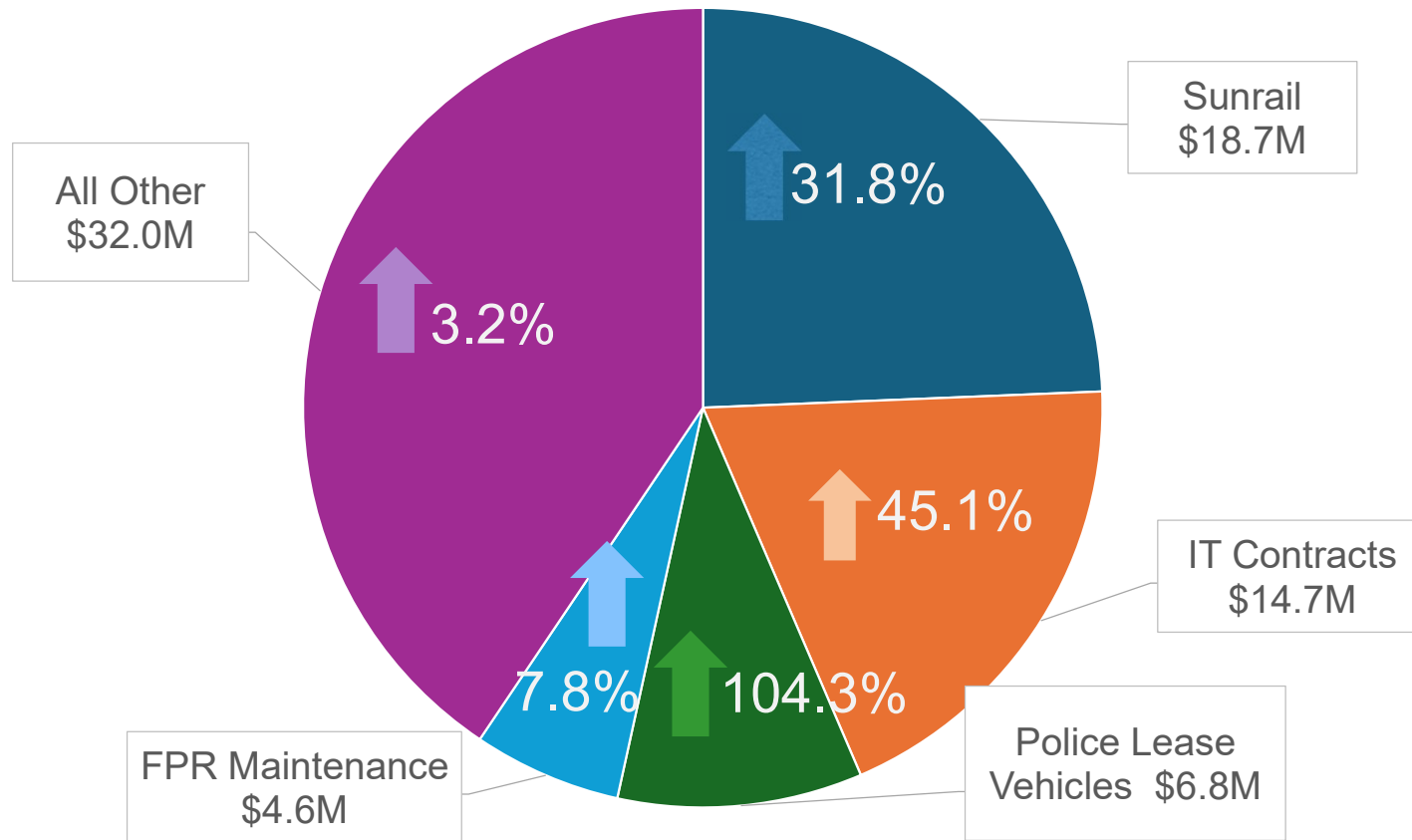
FY26 Proposed Contractual Services



FY26 Budget – General Fund

- Contractual Costs: \$77M (+22.0%)
- Fund Total: \$742.6M (+4.8%)

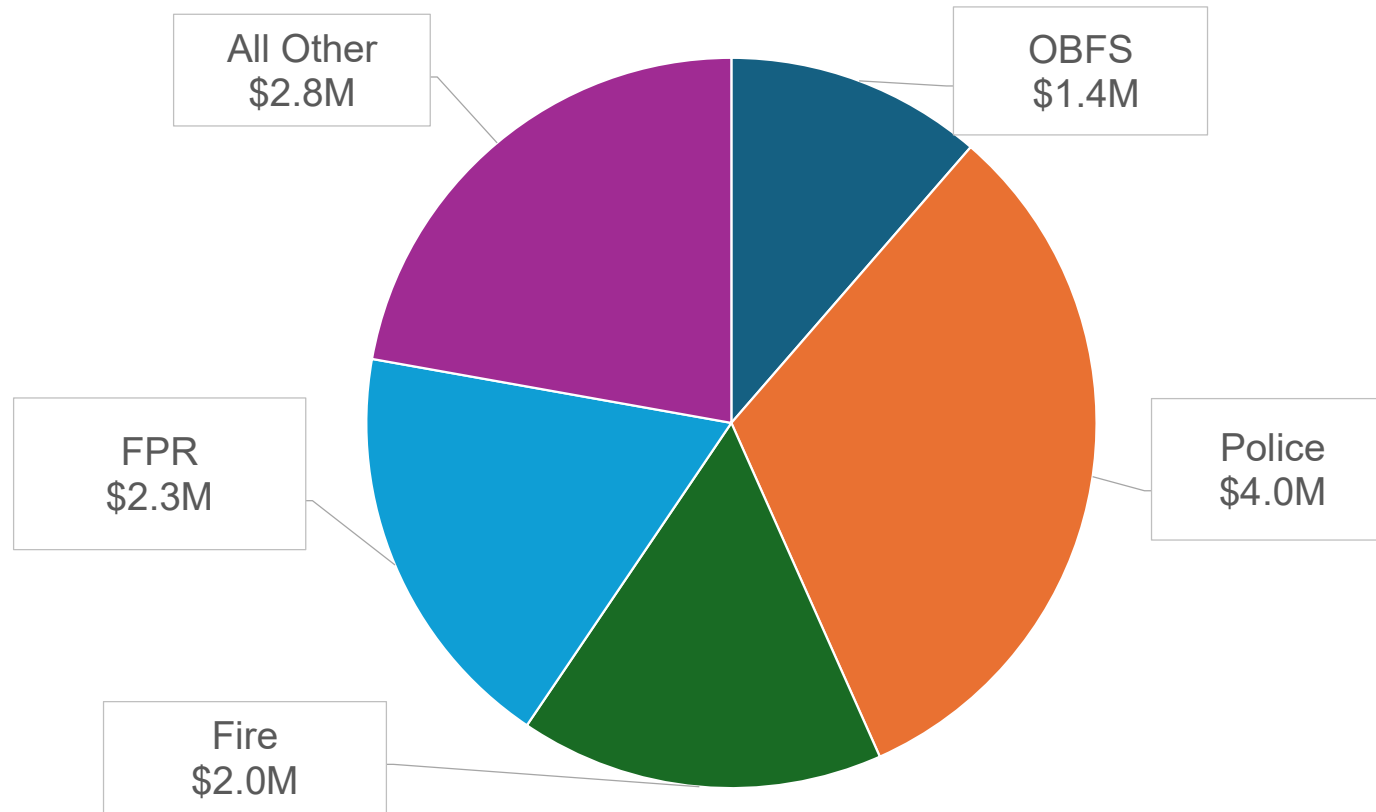
FY26 Proposed Contractual Services



FY26 Budget – General Fund

- Contractual Costs: \$77M (+22.0%)
- Fund Total: \$742.6M (+4.8%)

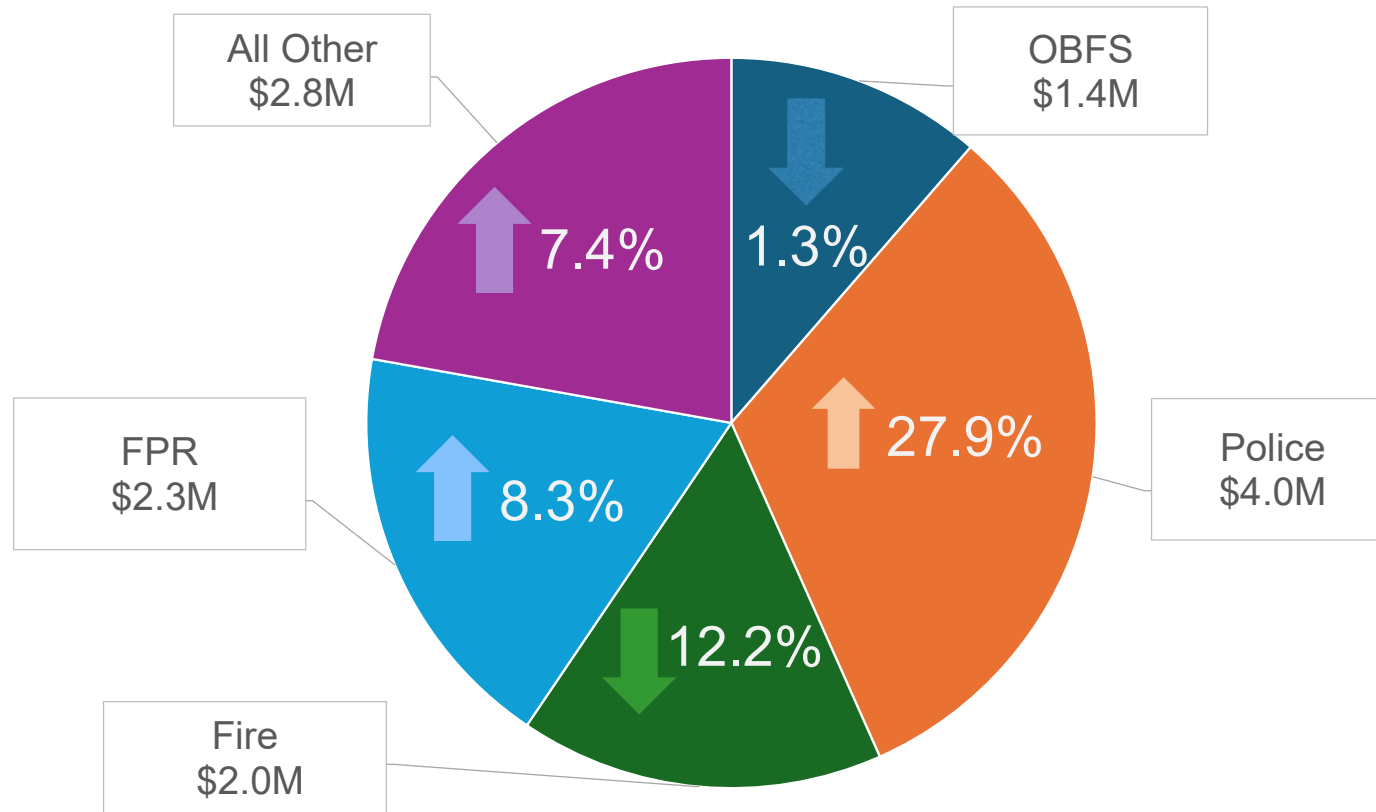
FY26 Proposed Supplies



FY26 Budget – General Fund

- Supplies Costs: \$12.5M (+8.1%)
- Fund Total: \$742.6M (+4.8%)

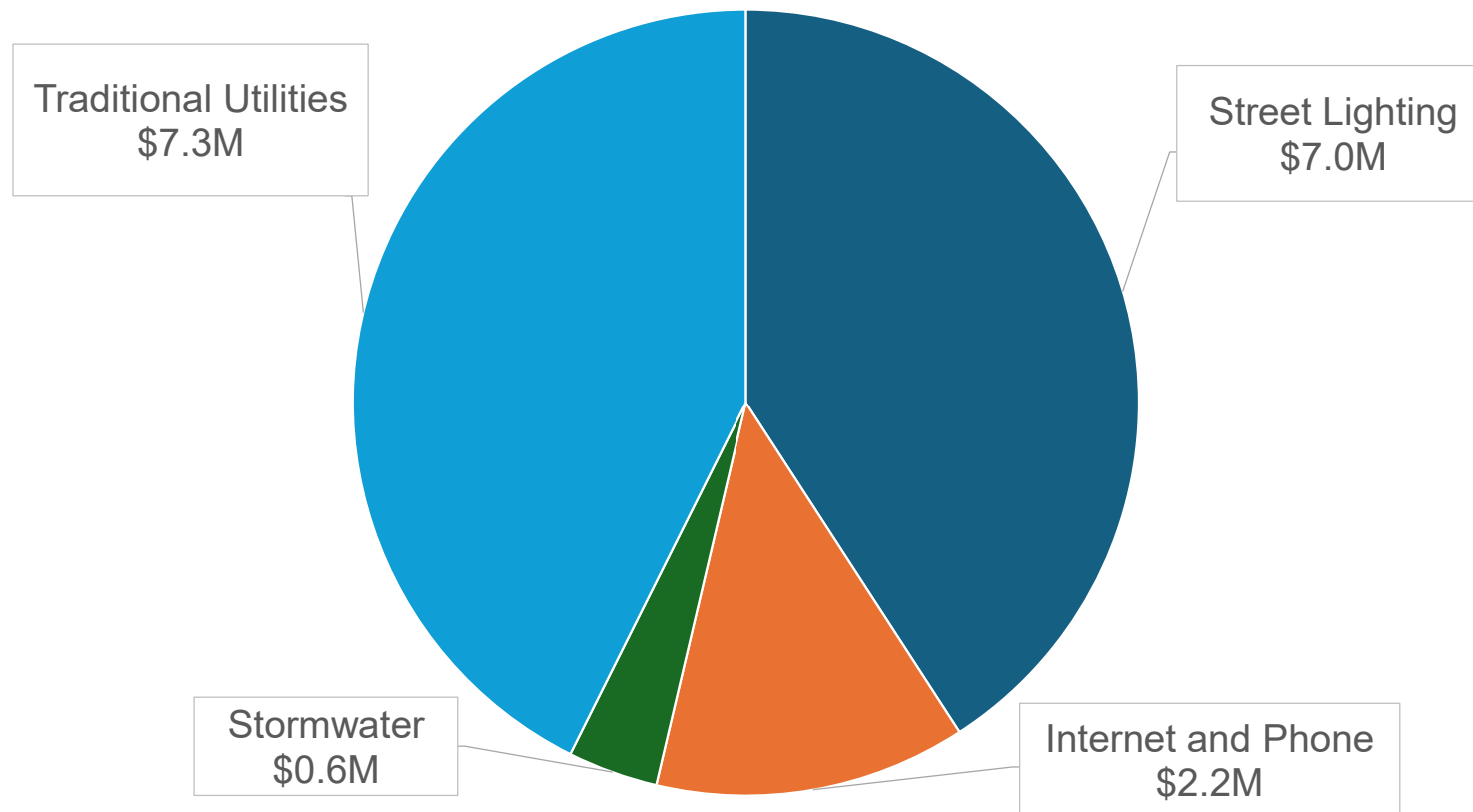
FY26 Proposed Supplies



FY26 Budget – General Fund

- Supplies Costs: \$12.5M (+8.1%)
- Fund Total: \$742.6M (+4.8%)

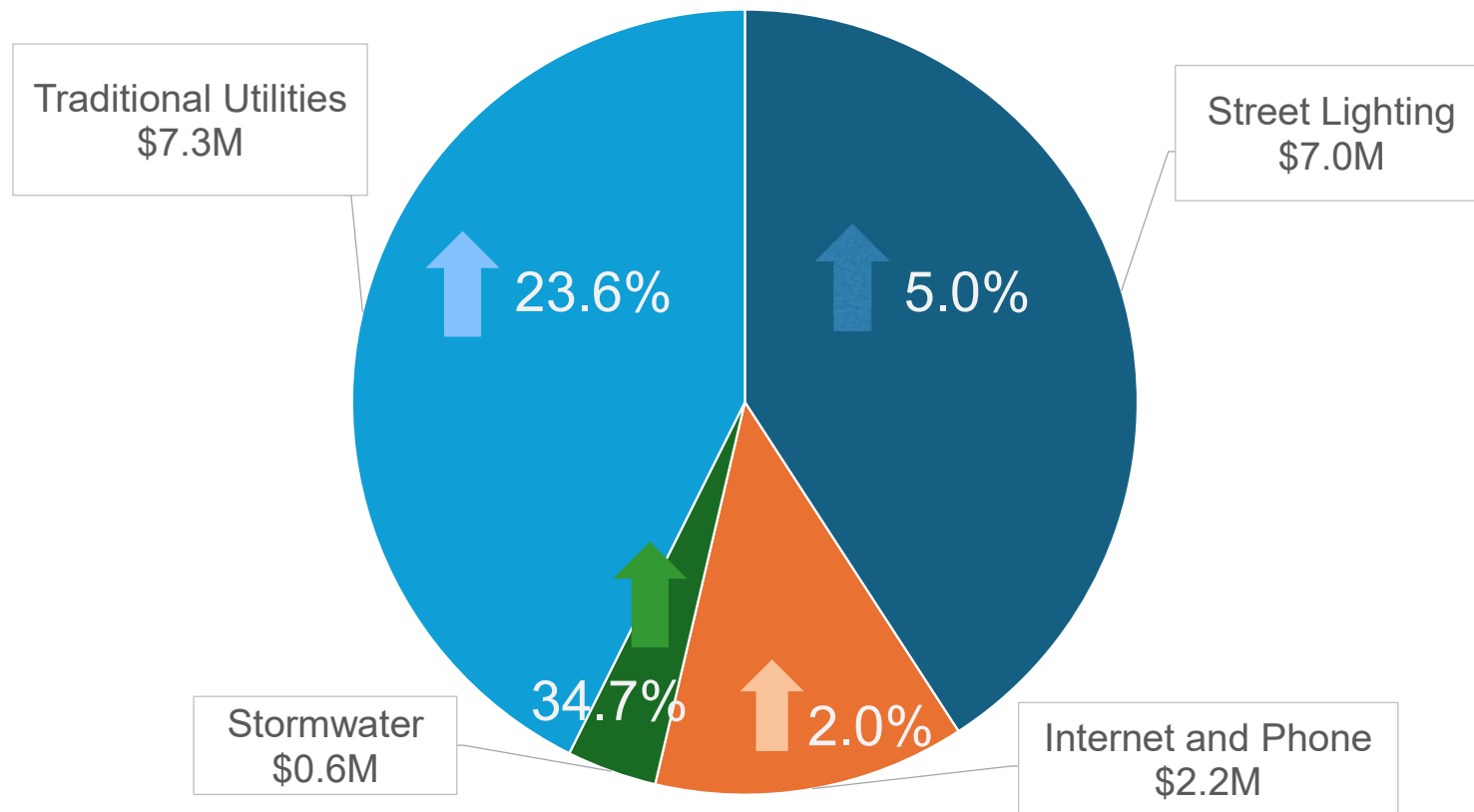
FY26 Proposed Utilities



FY26 Budget – General Fund

- Utilities Costs: \$17.2M (+12.7%)
- Fund Total: \$742.6M (+4.8%)

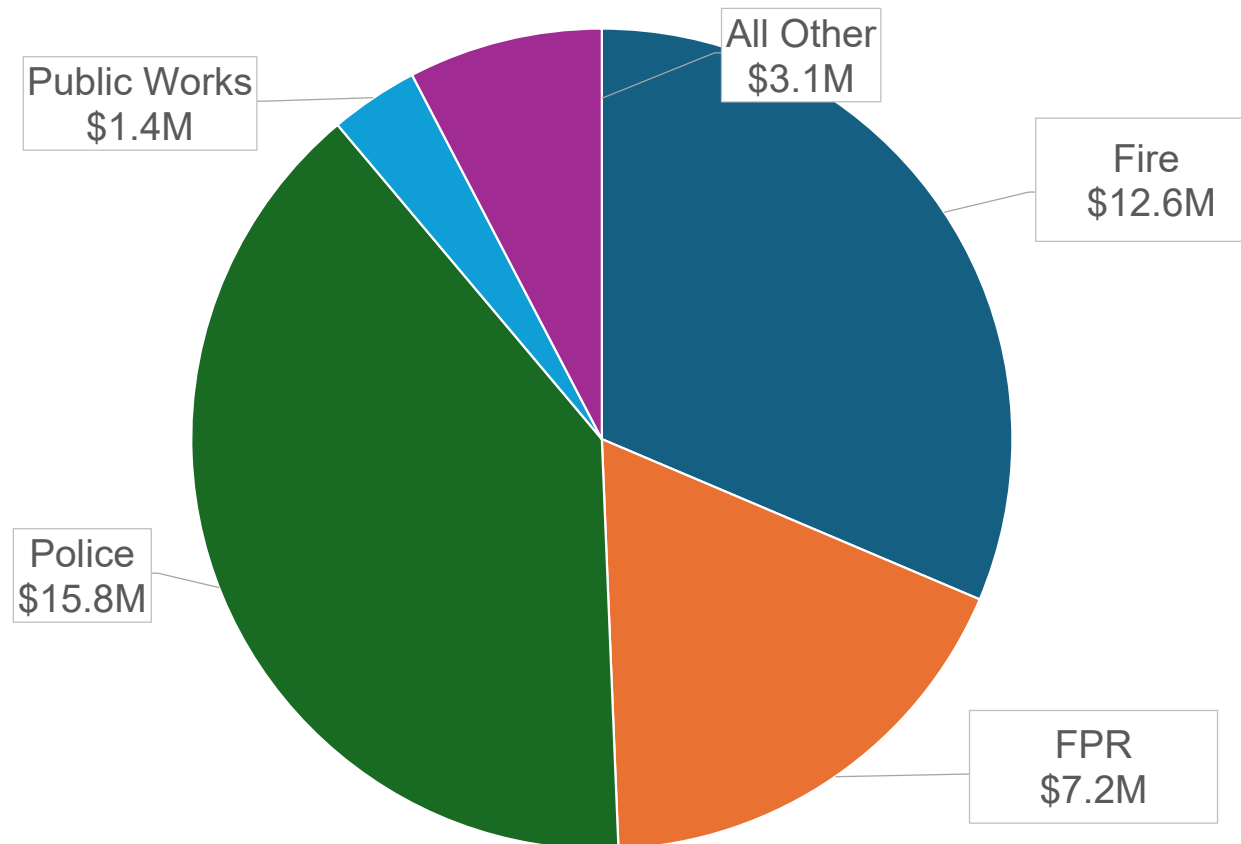
FY26 Proposed Utilities



FY26 Budget – General Fund

- Utilities Costs: \$17.2M (+12.7%)
- Fund Total: \$742.6M (+4.8%)

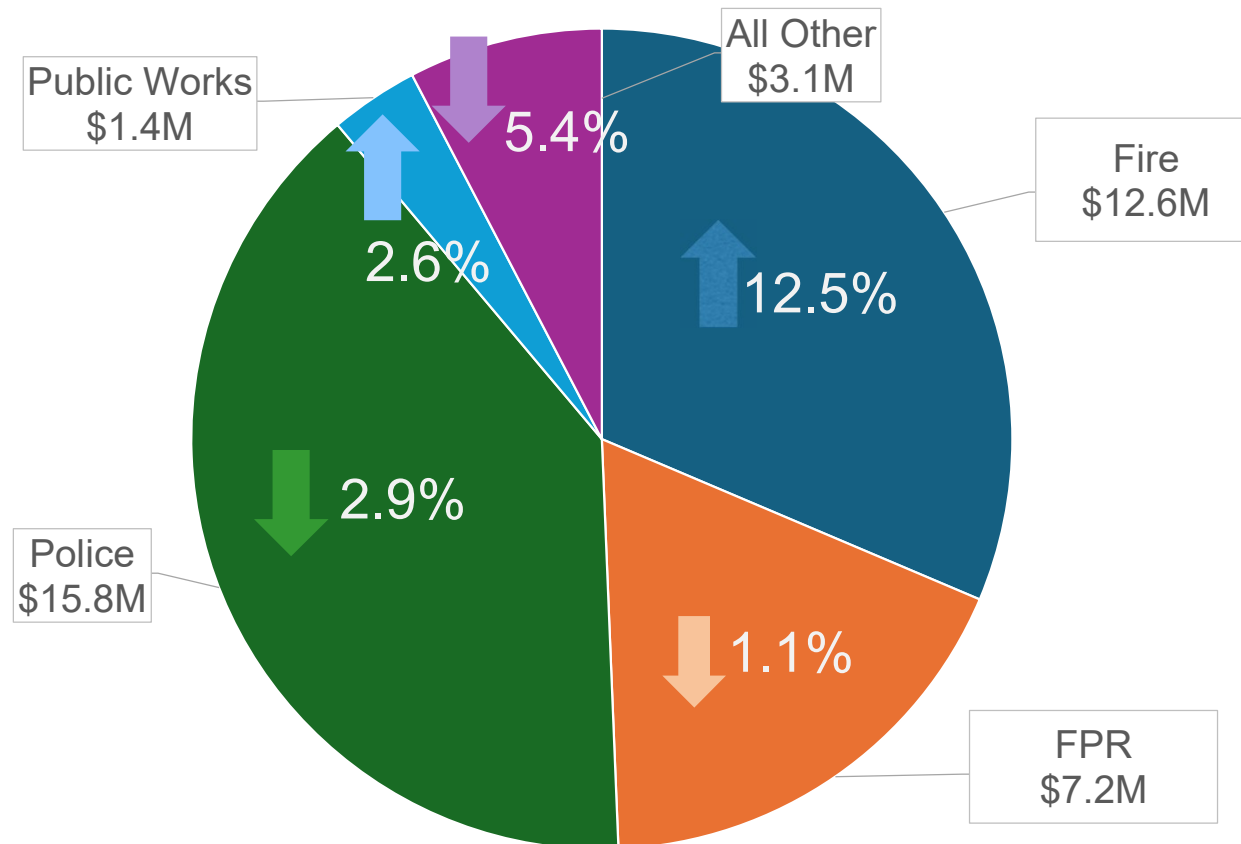
FY26 Proposed Fleet and Facilities



FY26 Budget – General Fund

- Fleet & Facilities Costs: \$40.1M (+1.8%)
- Fund Total: \$742.6M (+4.8%)

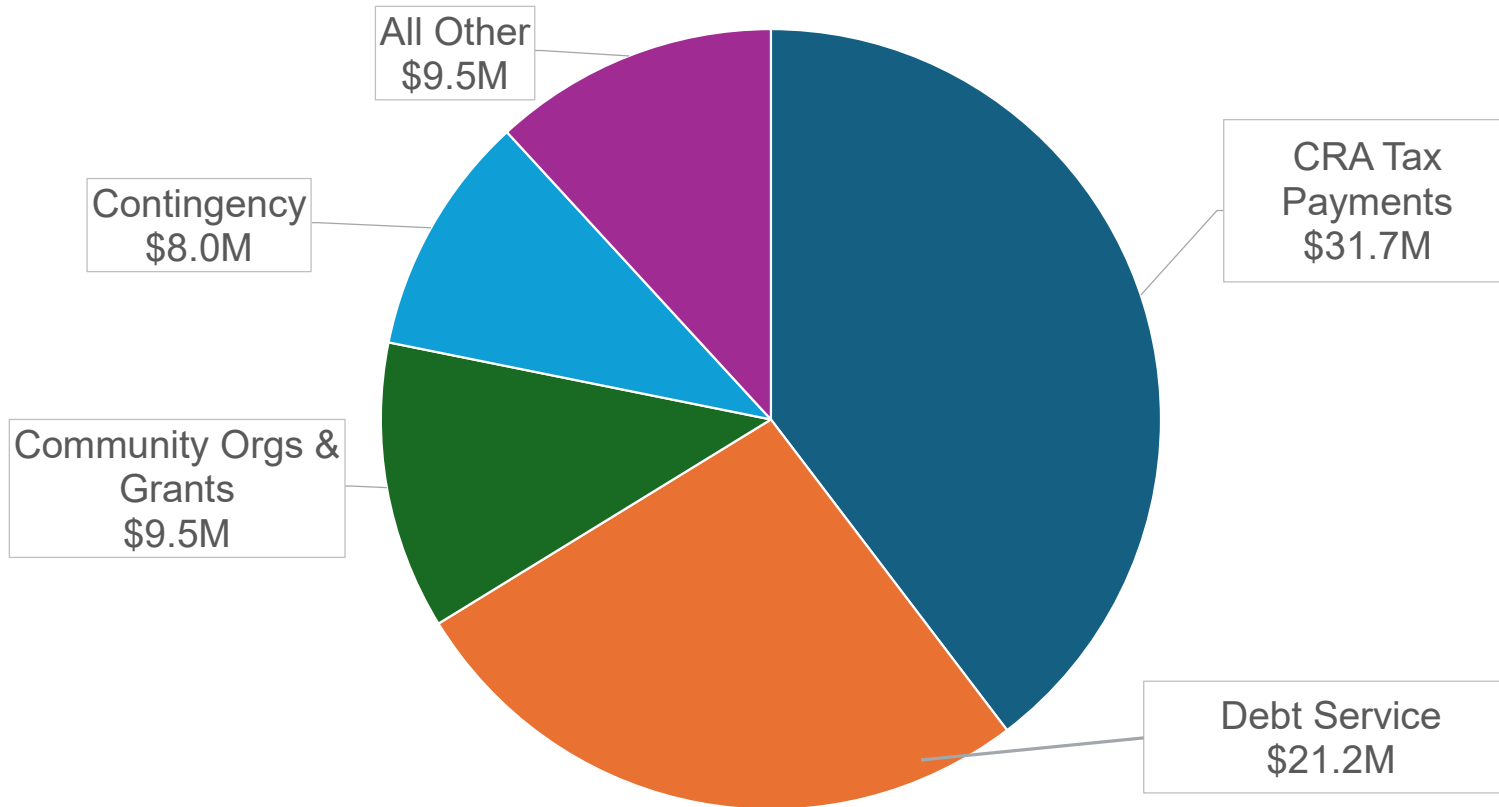
FY26 Proposed Fleet and Facilities



FY26 Budget – General Fund

- Fleet & Facilities Costs: \$40.1M (+1.8%)
- Fund Total: \$742.6M (+4.8%)

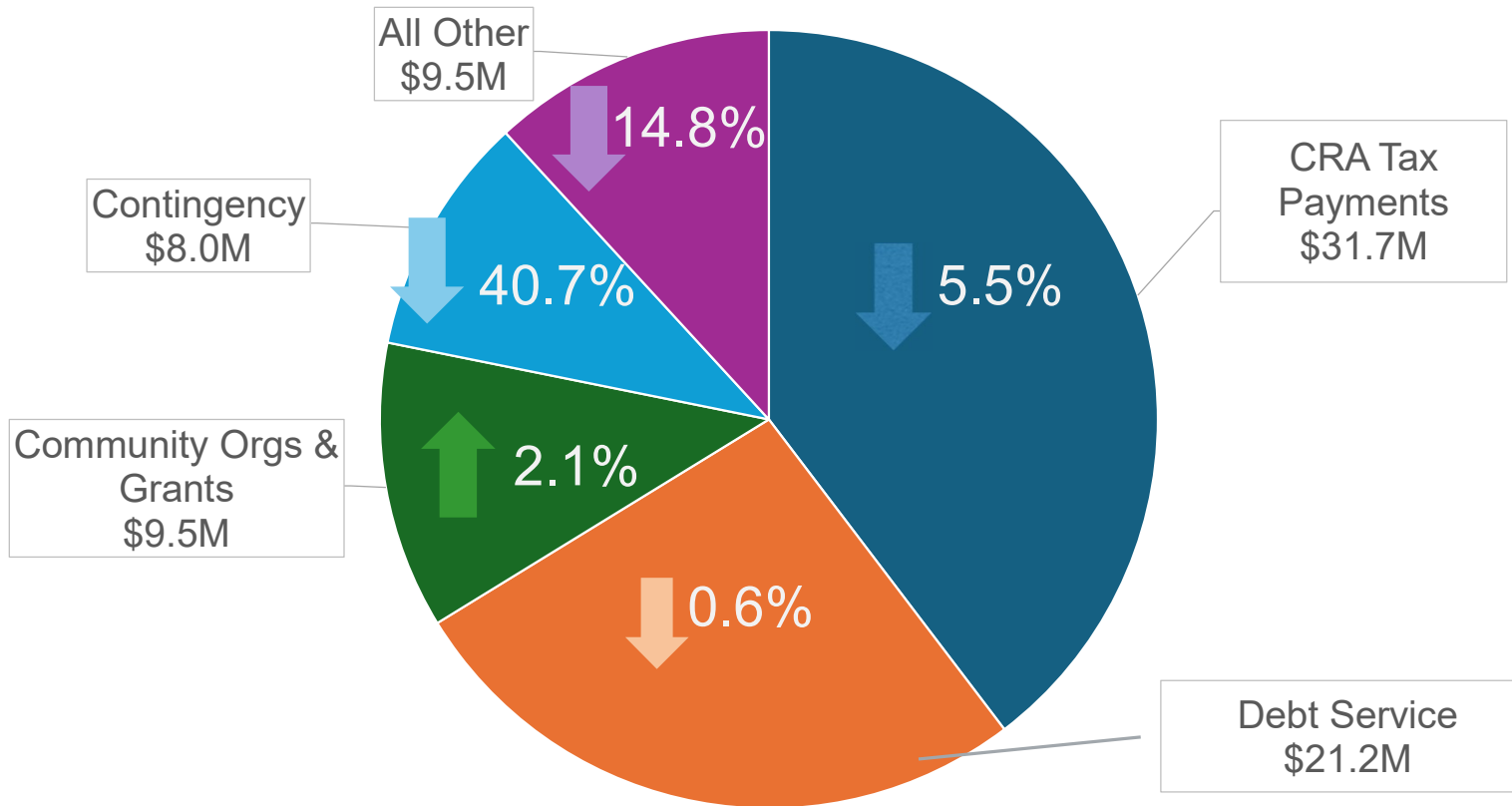
FY26 Proposed Other Operating



FY26 Budget – General Fund

- Other Operating Costs: \$79.9M (-10.1%)
- Fund Total: \$742.6M (+4.8%)

FY26 Proposed Other Operating



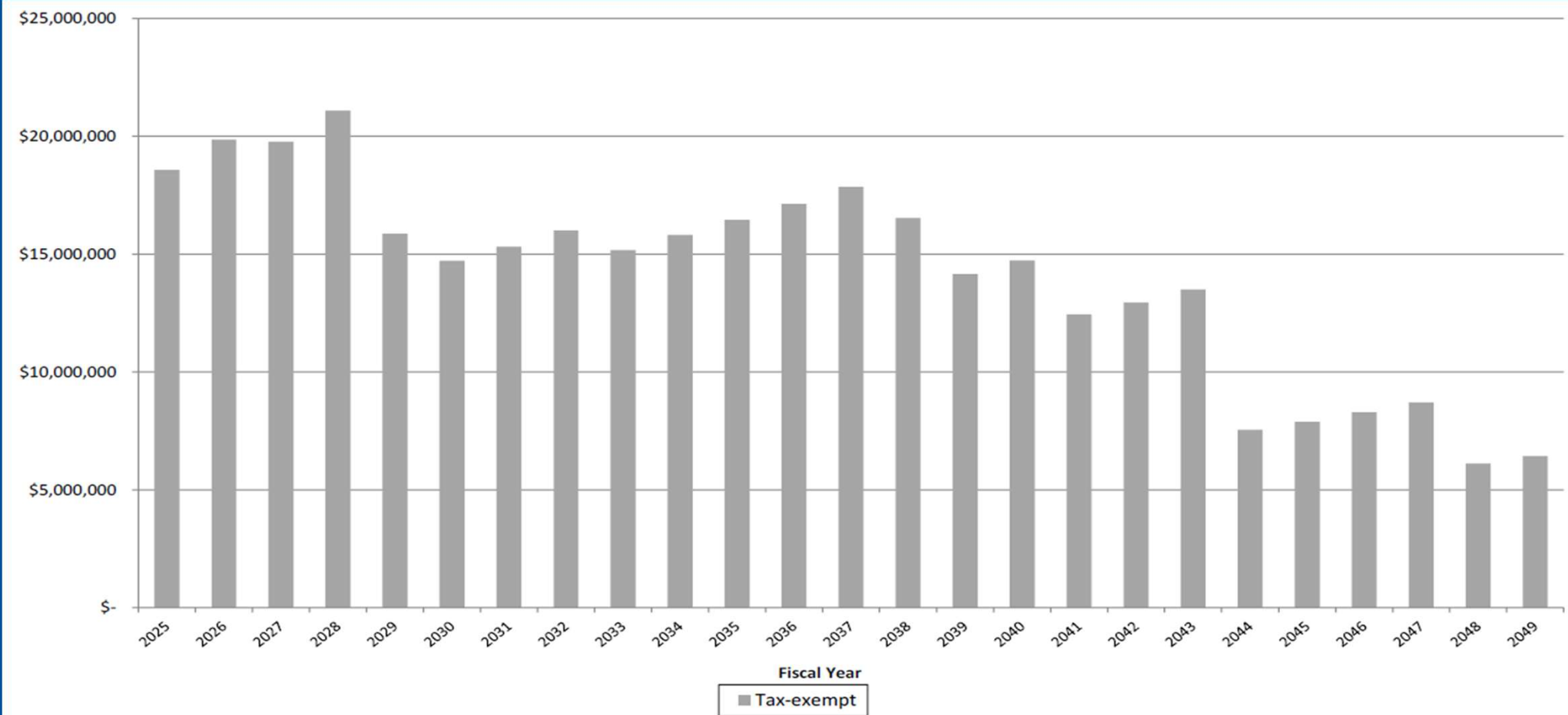
FY26 Budget – General Fund

- Other Operating Costs: \$79.9M (-10.1%)
- Fund Total: \$742.6M (+4.8%)

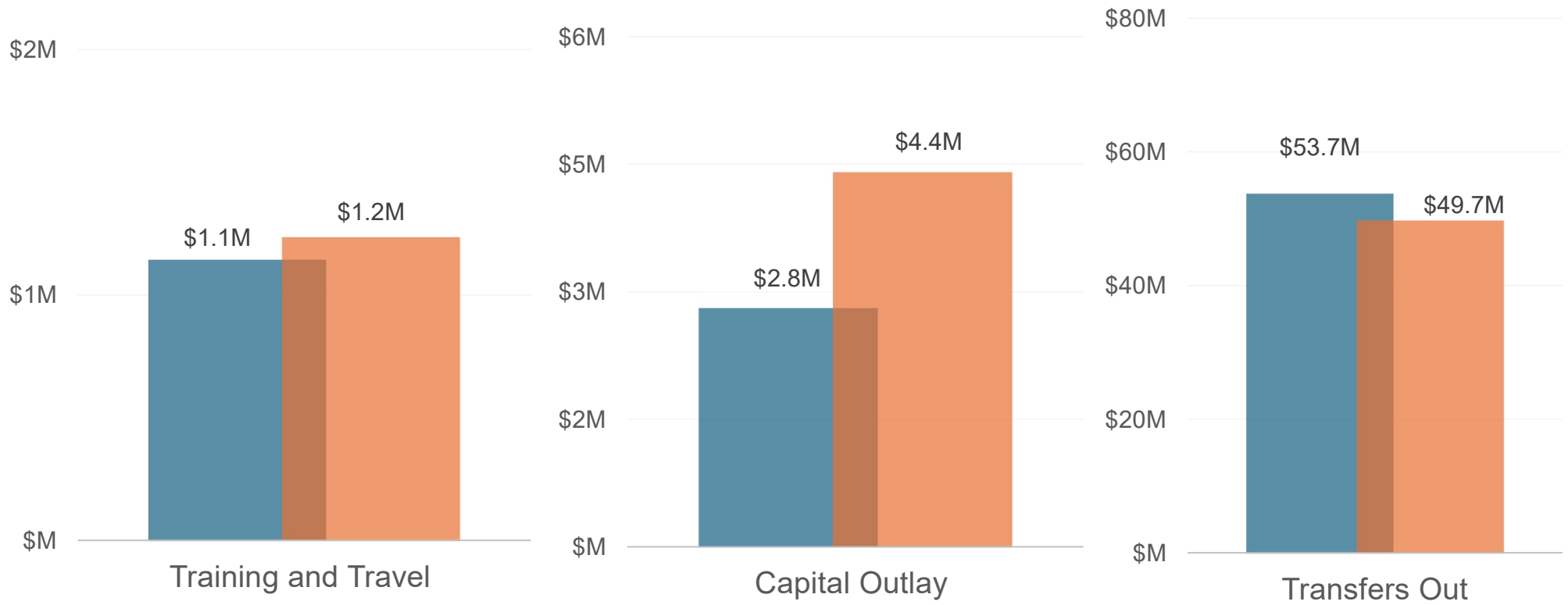
Future Covenant Bond Issue

- Declaration of Intent issued July 2024 – up to \$200M
- Project list includes
 - Fire Stations
 - Parks
 - Roads
 - Stormwater projects
 - Other

City Covenant Debt



FY26 Proposed All Other Lines



FY2025 Adopted Budget FY2026 Proposed Budget

FY26 Budget – General Fund
• All Other Lines: \$55.4M (-4.0%)
• Fund Total: \$742.6M (+4.8%)

FY2026 Other Funds Budgets

Other Select Fund Expenditures

| Fund | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
|--|------------------------|------------------------|-----------------------|---------------|
| Water Reclamation Fund | \$129,166,272 | \$141,610,620 | \$12,444,348 | 9.6% |
| Solid Waste Fund | \$44,723,655 | \$46,451,364 | \$1,727,709 | 3.9% |
| Stormwater Utility Fund | \$34,074,255 | \$43,687,299 | \$9,613,044 | 28.2% |
| Downtown CRA Fund | \$37,012,598 | \$36,842,752 | (\$169,846) | (0.5%) |
| Orlando Venues Fund – Admin & Kia | \$31,997,763 | \$34,970,480 | \$2,972,717 | 9.3% |
| Orlando Venues Fund – Camping World | \$10,875,197 | \$9,780,500 | (\$1,094,697) | (10.1%) |
| Parking System Fund | \$23,875,198 | \$26,130,609 | \$2,255,411 | 9.5% |
| Housing Grant Funds (combined) | \$12,068,234 | \$11,924,839 | (\$143,395) | (1.2%) |
| All Other Funds (excluding General Fund) | \$787,378,879 | \$695,354,395 | (\$92,024,484) | (11.7%) |
| All Funds - Total | \$1,819,744,594 | \$1,789,361,832 | (\$30,382,762) | (1.7%) |

Other Select Funds – Water Reclamation and Solid Waste

| Water Reclamation Fund | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
|-------------------------------|----------------------|----------------------|---------------------|-------------------|
| Total Revenues | \$129,166,272 | \$141,610,620 | \$12,444,348 | 9.6% |
| | | | | |
| Personnel | \$30,346,972 | \$30,829,647 | \$482,675 | 1.6% |
| Operations and Capital | \$98,819,300 | \$110,780,973 | \$11,961,673 | 12.1% |
| Total Expenses | \$129,166,272 | \$141,610,620 | \$12,444,348 | 9.6% |

| Solid Waste Fund | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
|-------------------------|---------------------|----------------------|--------------------|-------------------|
| Total Revenues | \$44,723,655 | \$46,451,364 | \$1,727,709 | 3.9% |
| | | | | |
| Personnel | \$13,485,473 | \$13,644,170 | \$158,697 | 1.2% |
| Operations and Capital | \$31,238,182 | \$32,807,194 | \$1,569,012 | 5.0% |
| Total Expenses | \$44,723,655 | \$46,451,364 | \$1,727,709 | 3.9% |

Other Select Funds – Stormwater and Downtown CRA

| Stormwater Utility Fund | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
|--------------------------------|---------------------|----------------------|--------------------|-------------------|
| Total Revenues | \$34,074,255 | \$43,687,299 | \$9,613,044 | 28.2% |
| | | | | |
| Personnel | \$12,804,593 | \$13,227,542 | \$422,949 | 3.3% |
| Operations and Capital | \$21,269,662 | \$30,459,757 | \$9,190,095 | 43.2% |
| Total Expenses | \$34,074,255 | \$43,687,299 | \$9,613,044 | 28.2% |
| Downtown CRA Fund | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
| Total Revenues | \$37,012,598 | \$36,842,752 | (\$169,846) | (0.5%) |
| | | | | |
| Personnel | \$5,107,529 | \$4,871,389 | (\$236,140) | (4.6%) |
| Operations and Capital | \$31,905,069 | \$31,971,363 | \$66,294 | 0.2% |
| Total Expenses | \$37,012,598 | \$36,842,752 | (\$169,846) | (0.5%) |

Other Select Funds – Orlando Venues

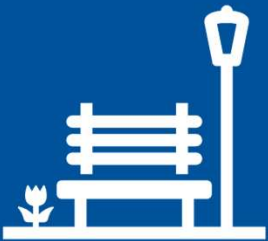
| Venues – Admin & Kia | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
|---------------------------------------|---------------------|----------------------|----------------------|-------------------|
| Total Revenues | \$31,997,763 | \$34,970,480 | \$2,972,717 | 9.3% |
| | | | | |
| Personnel | \$11,258,161 | \$11,837,355 | \$579,194 | 5.1% |
| Operations and Capital | \$20,739,602 | \$23,103,125 | \$2,363,523 | 11.4% |
| Total Expenses | \$31,997,763 | \$34,970,480 | \$2,972,717 | 9.3% |
| | | | | |
| Venues – Camping World Stadium | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
| Total Revenues | \$10,875,197 | \$9,780,500 | (\$1,094,697) | (10.1%) |
| | | | | |
| Personnel | \$1,998,421 | \$1,498,878 | (\$499,543) | (25.0%) |
| Operations and Capital | \$8,876,776 | \$8,281,622 | (\$595,154) | (6.7%) |
| Total Expenses | \$10,875,197 | \$9,780,500 | (\$1,094,697) | (10.1%) |

Other Select Funds – Parking and Housing Grants

| Parking System Fund | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
|----------------------------|---------------------|----------------------|--------------------|-------------------|
| Total Revenues | \$23,875,198 | \$26,130,609 | \$2,255,411 | 9.5% |
| | | | | |
| Personnel | \$8,639,342 | \$8,880,572 | \$241,230 | 2.8% |
| Operations and Capital | \$15,235,856 | \$17,250,037 | \$2,014,181 | 13.2% |
| Total Expenses | \$23,875,198 | \$26,130,609 | \$2,255,411 | 9.5% |
| Housing Grant Funds | FY25 Adopted | FY26 Proposed | Change (\$) | Change (%) |
| Total Revenues | \$12,068,234 | \$11,924,839 | (\$143,395) | (1.2%) |
| | | | | |
| Personnel | \$907,037 | \$898,683 | (\$8,354) | (0.9%) |
| Operations and Capital | \$11,161,197 | \$11,026,156 | (\$135,041) | (1.2%) |
| Total Expenses | \$12,068,234 | \$11,924,839 | (\$143,395) | (1.2%) |

FY2026 Capital Improvements Program

Families, Parks and Recreation Infrastructure



19 Neighborhood Centers

- \$1.25M – Neighborhood Center Renovations (Smith Center - \$500k, Other - \$750k)
- \$1.5M – Pool Repairs and Renovation (College Park - \$500k, BFP at Turkey Lake - \$500k, Other - \$500k)

61 Baseball, Softball and Multipurpose Fields

- \$1.9M – Lake Lorna Doone Office and SW Corner
- \$805k – Fully fund Lake Beardall Pickleball courts
- \$614k – Athletic field maintenance

123 Parks and 56 Playgrounds

- \$750k – Parks and Playground Renovation Project
- \$540k – Fully fund Airport Park boat dock
- \$400k – Signature Parks Improvements

Sustainable Municipal Buildings and Fleet

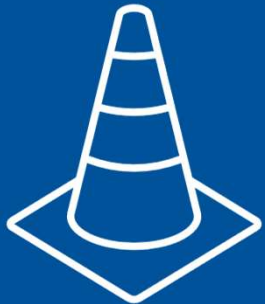


860 Municipal
Buildings

- \$2.5M – HVAC Replacement, Renewable Energy, and Facility Repairs and Rehab. Including, concrete repairs at North City Hall Plaza.
- \$2.1M – Building Envelope Maintenance
- \$755k – Emergency generators

2,688 Fleet
Vehicles/Trucks

Streets and Sidewalk Infrastructure



1,179 miles
of Sidewalk

- \$3.4M – Sidewalk Repair and remediation
- \$100k – Sidewalk Repairs at City Parks

915 miles of
Streets

- \$7.5M – Pavement Rehab
- \$1.4M Transportation Impact Fee projects
- \$400k – School Zone Traffic Improvements
- \$1.9M – Citywide Signal Reconstruction

Sewer and Lake Infrastructure



1,096 miles
of Sanitary
Sewer

- Pay-go project requests by service area:
- Conserv I Plant & Area System (2%)
- Conserv II Plant & Area System (13%)
- Iron Bridge Plant & Area System (11%)
- Systemwide maintenance (74%)

110 lakes
(5,750
acres)

- \$13M – Pay-go Stormwater projects

Public Safety Capital Program



Public Safety

- \$1.53M – Radio Replacement Program (Police and Fire)

Police

- \$1.8M – Virtualized Prime system Upgrade
- \$2.0M – Equipment replacement
- \$500k – Facility Improvements
- \$150k – Iris cameras

Fire

- \$693k – Fire Apparatus outfitting
- \$500k – Fire Capital Investments
- \$1.5M – Equipment Replacement

CRA and Other Investments



CRA

- \$28M – CRA funding, including \$6.1M DTO Action Plan, \$3M CRA Real Estate, and \$5.3M for Transportation Access

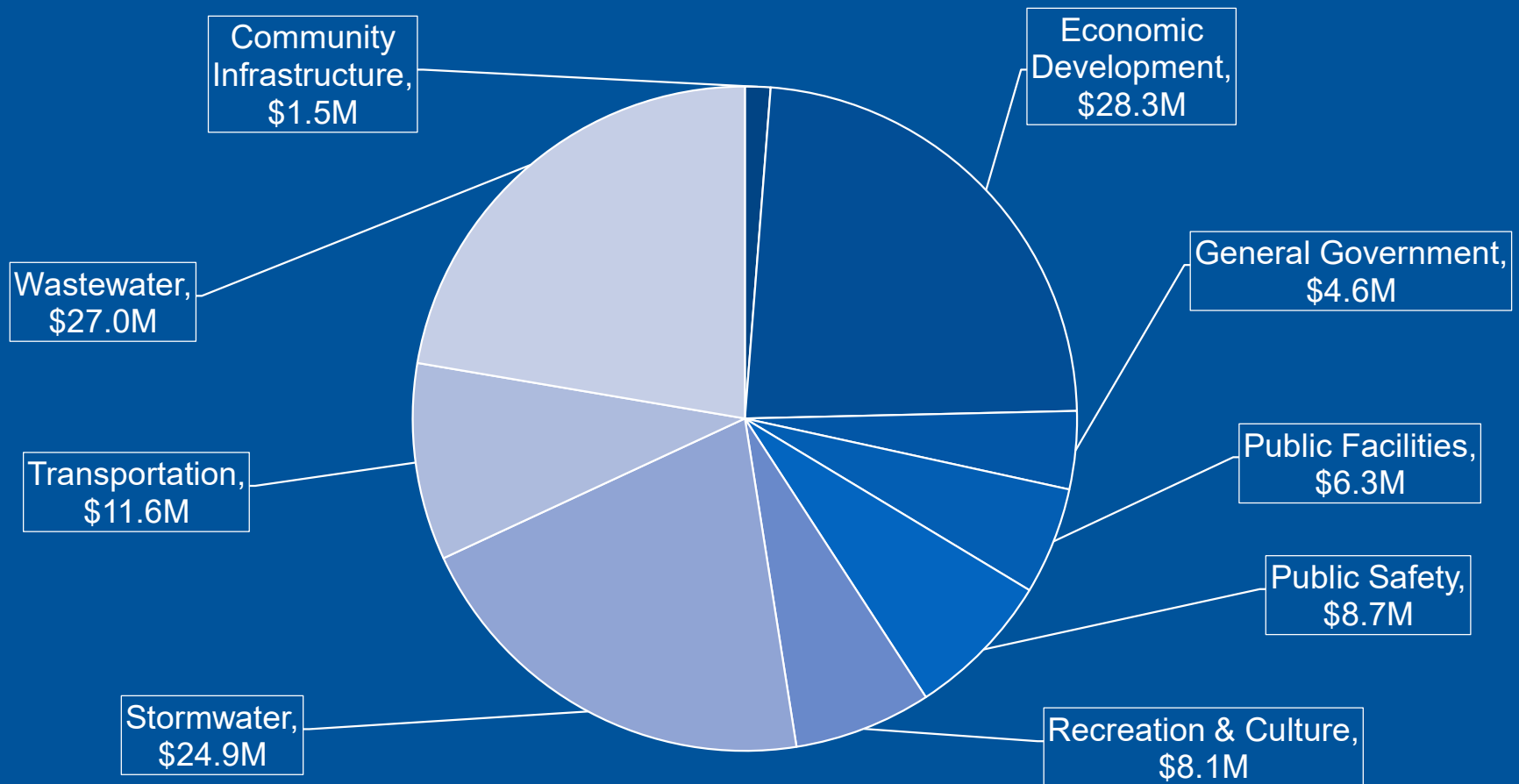
Other

- \$2.7M - Information Technology funding
- \$300k - Affordable Housing
- \$4.2M - Parking R&R

Capital Improvement Program by Fund

| | FY2025 Adopted Budget | FY2026 Proposed Budget | Change (\$) | Change (%) |
|--|--------------------------|---------------------------|------------------------|---------------|
| Parking Renewal and Replacement Fund | \$ 3,900,000 | \$ 4,200,000 | \$ 300,000 | 7.7% |
| Gas Tax Fund | 6,040,000 | 6,300,000 | 260,000 | 4.3% |
| Community Redevelopment Fund | 28,230,117 | 27,970,917 | (259,200) | -0.9% |
| Centroplex Garages Fund | 100,000 | - | (100,000) | N/A |
| Downtown South Neighborhood Improvement District | 550,000 | 700,000 | 150,000 | 27.3% |
| 55 West Garage Renewal and Replacement Fund | 330,000 | - | (330,000) | -100.0% |
| Amway Center Renewal and Replacement Fund | 1,000,000 | 1,000,000 | - | 0.0% |
| Orlando Stadiums Operations Renewal and Replacement Fund | 100,000 | 100,000 | - | 0.0% |
| Dubsdread Renewal and Replacement Fund | 190,000 | 252,321 | 62,321 | 32.8% |
| Real Estate Acquisition Fund | 1,250,000 | 1,250,000 | - | 0.0% |
| Transportation Impact Fee Funds | 1,650,000 | 1,400,000 | (250,000) | -15.2% |
| Park Impact Fee Funds | - | 2,245,000 | 2,245,000 | 0.0% |
| Capital Improvements Fund | 37,286,000 | 35,524,750 | (1,761,250) | -4.7% |
| Stormwater Capital Fund | 3,900,000 | 13,000,000 | 9,100,000 | 233.3% |
| Water Reclamation Capital Funds | 112,591,270 | 27,000,000 | (85,591,270) | -76.0% |
| | \$ 197,117,387 | \$ 120,942,988 | \$ (76,174,399) | -38.6% |

Capital Improvement Program by Function



Next Steps and Budget Calendar

Tentatively Balanced Budget

| General Fund | FY2026 Proposed Budget |
|---------------------|-------------------------------|
| Revenues | \$ 742,608,974 |
| Expenses | 742,608,974 |
| Total | \$ - |
| | |
| Other Funds | FY2026 Proposed Budget |
| Revenues | \$ 1,046,752,858 |
| Expenses | 1,046,752,858 |
| Total | \$ - |
| | |
| All Funds | FY2026 Proposed Budget |
| Revenues | \$ 1,789,361,832 |
| Expenses | 1,789,361,832 |
| Total | \$ - |

Next Steps

| Date | Activity | Subject Matter |
|--------------|------------------------|---|
| July 14 | Budget Workshop | Update of Budget Position, Ad Valorem Tax Revenues, Valuations, Department Requests |
| July 14 | Agenda Item | Vote on Resolution to Set Tentative Millage Rate |
| August | Commissioner Briefings | Continued Discussion of Budget Recommendations |
| September 8 | First Public Hearing | Resolutions for Fiscal Year 2025-2026 Millage Rate and Budget |
| September 22 | Second Public Hearing | Final Resolutions for Fiscal Year 2025-2026 Millage Rate and Budget |

