



FY 2022

BUDGET

Winter Park is the city of arts and culture, cherishing its traditional scale and charm while building a healthy and sustainable future for all generations.

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Mayor

Phil Anderson

Vice Mayor

Carolyn Cooper

Commissioners

Sheila DeCiccio

Marty Sullivan

Todd Weaver

City Manager

Randy B. Knight

BUDGET FISCAL YEAR **2022**

THE CITY OF WINTER PARK
401 SOUTH PARK AVENUE • WINTER PARK, FLORIDA 32789



administrative staff

Administration

Assistant City Manager
City Attorney
City Clerk
Deputy City Clerk

Michelle Neuner
Kurt Ardaman
Rene Cranis
Kim Breland

Building & Permitting Services Director

George Wiggins

Communications & Public Engagement Director

Clarissa Howard

Electric Utility Director

Dan D'Alessandro

Finance Director

Wes Hamil

Fire-Rescue Chief

Dan Hagedorn

Information Technology Director

Parsram Rajaram

Parks & Recreation Director

Jason Seeley

Planning & Transportation Director

Bronce Stephenson

Police Chief

Michael Deal

Public Works Director

Troy Attaway

Water & Wastewater Utilities Director

David Zusi

budget schedule



City Manager Proposed Budget Overview	July 14
Department Presentations	July 27
Receive public input on 2022 Budget & set tentative Millage Rate	July 28
Receive public & City Commission input on 2022 Budget	Aug 11
CRA Budget & Capital Planning Meeting	Aug 25
Receive public & City Commission input on 2022 Budget	Aug 25
First reading of budget adoption process	Sept 8
Adoption of 2022 Budget	Sept 22

other meetings and/or work sessions may be scheduled as needed

2021 – 2022 ANNUAL BUDGET

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transmittal letter



CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

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www.cityofwinterpark.org

To: Mayor and City Commissioners

From: Randy B. Knight, City Manager

Date: October 1st, 2021

Subject: Fiscal Year 2022 Budget and Five-Year Capital Improvement Plan

If this potentially post-pandemic world can still believe in optimism, then this next fiscal year (FY22) may carry the mantel of **Recovery**.

At this time last year, the city was cutting operating and capital spending and freezing open positions heading into an uncertain FY21. There is no comparison for a pandemic induced global shutdown that cost millions of jobs and especially hurt the tourism dependent Central Florida region. In the city, public venues and facilities were closed and the phrases "social distancing," and "6 feet," and "Zoom meetings" became part of common discourse. The city provided \$2 million in support to residents and businesses through utility bill reductions, contributions to relief organizations, and other programs, while also spending over \$1 million to make health and technology improvements to city facilities so that the City of Winter Park could continue to conduct business in this turbulent time.

Now, thanks to the ingenuity of vaccines and the resilience of people around the world, the United States seems to be cautiously emerging from the pandemic. This is noted with all recognition that much of the world at the time of this writing, still has little or no access to vaccines and that many areas, even in our own country, are having very different recoveries and potentially a long road to recovery ahead.

As the global community restarts, material, production, and transportation infrastructure are struggling to meet the sudden resumption of demand which is having an inflationary effect on prices for materials across a wide range of products. In April of 2021, core inflation rose to its highest level in 30 years. While the Federal Reserve believes this inflationary period is transitory, the city is very concerned about the effect this will have on routine business both from a cost, and access to materials, context.

It is against this backdrop that we are presenting the Fiscal Year (FY) 2022 budget and corresponding five-year Capital Improvement Plan (CIP) that delivers the exceptional quality of services that our residents, businesses and visitors have come to expect.

The proposed budget for FY22 is expected to grow a strong 8.9% as revenue streams that had declined or ceased over the last two years such as sales tax and facility and program rental revenues, are expected to recover. This overall revenue growth rate is overstated as just over \$2 million of the estimated \$5.1 million in new revenue comes from a Federal grant through the American Recovery Plan Act (ARPA) which allows cities to utilize federally provided funds to help support reductions in revenues from the pandemic. The ARPA implications on

the budget will be discussed throughout this document, but without these funds, revenues, excluding fund balance and reimbursements, would be growing by just over 5% or about \$3.3 million.

The resumption of activity in a reopening will drive Charges for Services, which represents garbage services, facility rentals, program fees, and ambulance transport, up by an estimated 13.4% as golf and tennis facility use is also expected to remain high in FY22. Thankfully the pandemic did not affect utility demand for water and electric services and lower budget estimates in FY21 are now returned to prior year levels in FY22 and will show an 8.2% increase. Intergovernmental Revenue will rise 5.4% (when the effect of the ARPA funds is removed) due to some expected recovery in sales tax related revenues as well as in the local option gas tax. Property taxes, which account for about 42% of the General Fund's revenues, are estimated to grow at a much slower level in FY22, based on preliminary estimates from the Orange County Property Appraiser. At a growth rate of about 4.7%, this represents a much lower rate of growth than the 7 – 8% growth rates of the last few years. This slowdown in growth was unexpected as the real estate industry has remarkably boomed during the pandemic, however devaluations in commercial real estate are reportedly the reason for the slowing growth. License and Permit revenue tied to the real estate market are expected to stay relatively flat with originally budgeted expectations from FY21. Fines and Forfeitures will decline by almost 20% as red-light traffic camera revenues have declined dramatically during the pandemic and have not shown any kind of recovery even though traffic is back to within 10% of the level seen prior to the pandemic.

To weather the downturn of 2020 & 2021, the city took a number of steps to reduce the budget. In the General Fund the city froze numerous vacant positions (\$600k), reduced capital spending in the CIP and in major equipment by cancelling or deferring purchases (over \$1 million), removed all contingency funding (\$550k), and kept operating budget growth from increasing over the already reduced levels of 2020. As FY22 will likely mark the year of recovery and not restoration, the proposed budget brings back these prior reductions:

- No Positions are Frozen
- Capital Spending transfers have been restored
- Budget Contingency required by policy has been included

In the good revenue years, the city maintained the fiscal discipline to keep operating growth in the 3% – 3.5% range each year and divert additional funds to expanded capital investments, greater city services, and savings. Over the last decade, transfers for capital project spending doubled (with the exception of the pandemic year) and the city's unencumbered reserves as a percentage of reoccurring expenditures climbed from the low single digits to stand at the 28% mark (approximately \$17 million) in FY 21. Reserve funds for equipment replacement, insurance, and healthcare, are all in good

shape and have provided some breathing room to make adjustments in the budget as revenues and the broader economic recovery come online. All of these measures have left the city in the position to weather this difficult time while leaving quality city services unharmed.

We have an exceptional city, with resilient exceptional citizens, excellent leadership, and a city staff that is committed to making sure that Winter Park grows from this time of recovery, stronger, more united, and well positioned to take advantage of opportunity. We are fortunate, that despite these difficult times, we can present a budget that is mindful to the burdens on our residents and businesses and will hold the city's tax rate unchanged for a 14th consecutive year. No other major city in Orange County has accomplished this.

2021 – 2022 BUDGET

The City of Winter Park has always maintained a high level of service for its citizens, and despite the downturn, will continue to do so with this budget. The budget greatly expands investment in the city's crucial utility infrastructure, and other community assets, while continuing to provide the exceptional level of service our residents and businesses demand.

Overall, the city's All Funds budget will grow by 4.7% or \$7.97 million, putting back about half of what was lost in the pandemic. General Fund revenues are expected to begin bouncing off of lows with restoration of all positions and capital spending restored in FY22. The city's Community Redevelopment Agency (CRA) revenues will see a much slower rate of growth than in past years (3.6%) as the commercial side of the real estate market saw increased vacancy during the pandemic. However, a slowdown had been anticipated and the CRA Ten-Year Proforma is right on track to be able to accomplish the significant capital projects such as expanding Central Park through relocation of the existing post office property, enhancing New York Avenue, and making future investments in the three "P's" of parks, property, and parking. The benefit of the bulk power deal in the electric utility continues in full force and will allow the utility to allocate additional funds to undergrounding to expand the number of miles completed and deal with cost increases. Additionally, the utility will enhance its technology infrastructure by continuing to install smart meters, expand the use of sustainable energy by building more solar arrays, investing in critical substation infrastructure and still adding over \$1 million to restoring strength to the utility's cash balance. The General Fund will celebrate and support the opening of the city's brand-new Library & Events Center as well as making critical investments in cybersecurity and physical security throughout the city while also returning support for non-profit partners to its regular pre-pandemic level. This budget also invests in safety improvements by providing for all deferred Police equipment needs from the prior year and continuing to fund the replacement of Police emergency communication radios as well as allocating funding to invest in dispatch system upgrades to complement the station alerting improvements in the Fire Department. The Water & Wastewater Utility will make substantial planned investments in wastewater infrastructure and cooperative projects with Orange County and the City of Orlando as well as improvements and upgrades to its plant facilities.

All of these efforts and many more speak to the city's commitment to maintaining and providing the very best services, facilities and infrastructure for all our residents, businesses, and visitors to enjoy.

AMERICAN RECOVERY PLAN ACT (ARPA)

In FY21 the Federal government passed a law that provided financial support to all state and local governments to help support funding from lost revenues and to make infrastructure and safety enhancements. The city is slated to receive \$15.4 million and will receive that in two equal payments in FY21 and FY22. The City Commission has embarked on a capital planning process which incorporates the expected use of these funds and breaks up project priority into short-term (less than 6 years) and long-term (6 – 20 years) to determine the best way to allocate these funds in light of all expected capital project revenue sources. For the purposes of this budget document the majority of the use of the expected funds will not be formally presented as the City Commission has not determined the best use of these funds at this time. In certain instances, there were specific uses of these funds approved by the Commission and they will be detailed below and are formally

adopted into the budget documents. Overall, where it is pertinent for the narrative and understanding the funding priority of projects, references will be made to projects and programs that are likely to be funded by ARPA and relevant discussion of potential capital projects will be discussed in the CIP portion of this document.

Potential Use of ARPA Funds	Proposed Allocation	Adopted in FY22 Budget
General Projects/Uses		
Offset loss of revenue in 2022	\$ 1,300,000	Yes
Offset loss of revenue in 2023	\$ 500,000	
Traffic and Road Improvement Study and Design	\$ 750,000	Yes
Neighborhood Traffic Calming	\$ 250,000	
Large Scale Street Bricking Repair and Replacement	\$ 500,000	
Old Library Building roof	\$ 300,000	
Old Library Building A/C		
Progress Point Park	\$ 3,400,000	
Progress to Mead Connector	\$ 500,000	
Meadows Park at Margaret Square	\$ 101,750	
Stormwater Capital Improvements	\$ 150,000	Yes
Cybersecurity Enhancements	\$ 500,000	
Fire Training Facility	\$ 550,000	
Sustainability Program - vehicles, equipment, charging stations	\$ 370,000	
Vaccine Incentive Program for City Employees	\$ 75,000	
Non-Profits		
Winter Park Library operating & support grant	\$ 900,000	
Support for Existing Non-Profit Partners	\$ 300,000	
Grant Fund for Supporting Small Non-Profits	\$ 285,000	
Households and Small Businesses		
Utility Payment Assistance Program	\$ 100,000	
Business Façade Program	\$ 100,000	
Business Incentive Programs	\$ 400,000	
Humanitarian Support	\$ 100,000	
Tourism, Travel and Hospitality		
Central Park Stage	\$ 400,000	
Boat Tour to Dredge Canal and property cleanup	\$ 100,000	
Dinky Dock	\$ 154,000	
Broadband		
Connect Facilities with Fiber	\$ 962,000	
Smart City - Broadband - Signalization and Connectivity Improvements	\$ 1,000,000	
Public Wi-Fi	\$ 250,000	

Sum of above projects & uses	\$ 14,297,750
ARPA Funding Estimate to be Received	\$ 15,438,814
Remaining to be allocated	\$ 1,141,064

STRATEGIC PLANNING

The City Commission is currently engaging in a strategic planning effort for the city, using elements of the Vision and Strategic Objectives to craft unified goals going forward. Over the summer months of FY21, the Commission will be evaluating strategic Capital Planning and setting priorities for future budget years.

The budget was prepared with our vision statement and previous strategic planning efforts as the guiding tools. ***Our Vision: Winter Park is the city of arts and culture, cherishing its traditional scale and charm while building a healthy and sustainable future for all generations.***

With the work of all our participants, the Visioning Steering Committee, and City staff, the following four themes were adopted:

- 1) Cherish and sustain Winter Park's extraordinary quality of life.
- 2) Plan our growth through a collaborative process that protects our city's timeless scale and character.
- 3) Enhance the Winter Park brand through a flourishing community of arts and culture.
- 4) Build and embrace our local institutions for lifelong learning and future generations.

These five core objectives make up the framework that supports the city's vision:

- Exceptional Quality of Life
- Intelligent Growth and Development
- Fiscal Stewardship
- Public Health & Safety
- Investment in Public Assets & Infrastructure

Each objective is followed by strategies that make up that objective and the actions and steps that will accomplish the strategy. Additionally, staff is continually working to assign cost estimates, discuss priorities, identify project leads, and create measurements that will track success. Coupled with this process is the development of the city's performance measurements that track key indicators within the city that each department has identified as important. Metrics are presented and posted online and a selection of these metrics can be found in the Program pages portion of this document.

BUDGET GOALS

As the budget was prepared, we continued with the budget goals previously adopted by the City Commission. The budget goals utilized are as follows:

- ✓ Maintain 30 percent of annual reoccurring expenses in reserves in the General Fund.
- ✓ Maintains the current operating millage rate of 4.0923 which has been the city's rate for the last 13 years.
- ✓ Utilizes an organizational support funding formula based upon one quarter of one percent of gross revenues in the General Fund, Water & Wastewater Utility, and Electric Utility. This generates approximately \$350k annually for non-profit partners in the city.

- ✓ Maintain a minimum of 45 days working capital in the Electric and Water & Wastewater Utilities.
- ✓ Maintains or expands current levels of service.
- ✓ Provide a performance-based pay raise for employees, maintaining a program that keeps pay within the top 35 percent and benefits within the top 50 percent of municipalities approved for benchmarking.

LEVELS OF SERVICE

The City of Winter Park provides a wide variety of services to its residents, business owners and visitors. The levels of service have been established over time through City Commission, citizen and staff input with the goal to preserve a superior quality of life for ***today's residents and for future generations***. While some levels of service are regulated by statutes, most are simply policy driven. The levels of service desired by the City Commission and the community have a direct impact on the budget. Staff is constantly working on ways to improve efficiencies. This budget format provides a description of service levels within each program page segmented out at the division level.

CHANGES TO THE BUDGET

Revenues are increasing at a strong pace this year, but this is only starting to put back what was lost in the prior years and still temporarily relies on Federal ARPA support while we wait for revenues to fully recover over the next couple years. The last few years have implemented some remarkable increases in the level of service and standards offered within the city, such as the improvements to the golf course, taking over management of the Azalea Lane Tennis Center and Cady Way Pool, adding family programming and events, and enhancing the look and feel of public rights-of-way. This year will bring another major enhancement to service levels with the opening of the brand-new Library & Event Center as well as the creation of a new Department of Natural Resources that will combine Lakes and Sustainability under a new director in order to continue to enhance and improve the important environmental assets of Winter Park. This year's budget supports the city's continued commitment to invest in vital infrastructure, pursue innovative programs, ensure resident safety and security, provide exceptional touches that make Winter Park a vibrant destination, and continues to invest in our staff by maintaining a merit-based pay incentive. City services are only as reliable as the people, equipment, and infrastructure that deliver them.

The budget follows the same format and strives to grow upon the level of service offered the prior year. The following section highlights the more significant changes in funding and service levels.

Significant changes:

General Administration:

- American Recovery Plan Act (ARPA): As previously mentioned, this budget incorporates the use of \$2.05 million of these funds to help support revenues in FY22. If this funding is not received, the city would need to make further service reductions or utilize reserves to cover the difference.
- *Frozen, Vacant & Gapped Positions*: On a routine basis, natural turnover in positions results in an annual savings of about \$300k. In FY21, the city purposefully froze 15 positions in order to extract an even higher savings in personnel costs. As revenues are expected to stabilize and grow in FY22, no approved position has been frozen

and all departments are able to pursue hiring for any vacant position. Routine gapped position dollars are expected to be \$315k and is part of the non-departmental section of the General Fund.

- *Employee Merit Pay:* Traditionally the city has offered up to a 3.5% merit based pay-for-performance increase to employee pay on the anniversary of their hire date. Fire Union employees are covered under contract and have a 3.5% increase in place. The city routinely benchmarks its pay increases against national standards for pay increases and surveys local governments to understand the consensus in the market.
- *Fees & Rates:* All expenditures in the General Fund have been funded with existing revenues at existing rates other than inflation CPI adjusted changes as part of contractual agreements, like solid waste services through Waste Pro. This budget does adopt a 5% increase in Stormwater Rates to keep pace with needed capital investments and the Water & Wastewater Utility has its customary adjustment tied to the Public Service Commission (PSC) indexed rate of 1.17%. No other fee increases are contemplated in Electric, Water & Wastewater, or to taxes.
- *Personnel Count:* Full-time permanent positions funded in the FY22 budget will increase by eight persons, predominately related to the opening of the Events Center and the need for staffing. Additionally, the City Commission approved the addition of two new Park Service Worker positions to support the city's greenspaces and the hire of the new Natural Resources Department Director. This will increase the full-time permanent positions to 532. This is still significantly below the highest level reached in FY09 (568 FT) and about 3% above the low of 517 when the Electric Utility operation was taken in-house. For a snapshot of positions changes, see the Position Summary section of the Management Reports portion of this document.
- *Reorganization:* In FY21 a number of reorganizations of divisions occurred. Sustainability will leave the Building Department and become part of the Natural Resources Department. Management of Special Events will leave Communications and fall under the management of the Parks Department. This will cause some shifts in personnel and operating costs when comparing fiscal years in the budget document, and in the Program pages section of this document, the appropriate division summary sheets have been added.
- *Contingency:* The city reached its long-stated goal of having 30% of reoccurring expenses in unencumbered reserves in the General Fund in 2020. This equates to just under \$17 million in the current fiscal year. For FY22, the budget policy of providing a contingency of at least one half of one percent of total revenues has been provided at \$658k. If this contingency is not reallocated, the city's General Fund should have approximately \$17.5 million in reserves at the end of FY22. For further discussion on this issue, see the Cash Reserves section of this document.

In past budget years, the city has provided a \$350k placeholder for future annual commuter rail obligations, which if unspent, would become part of contingency. The commuter rail system agreement contains language that would eventually turn the operating costs over to the local jurisdictions. This transfer has been delayed and the earliest it is likely to come back is FY23. In addition, discussions at Orange County about passing a penny sales tax for transportation improvements in November 2022, may provide the ongoing funding support for this payment. As the budget is tight this year and already relying on ARPA funding the city is not proposing further budget reductions, or increasing ARPA funding to fund an item that will not be paid in FY22.

Building & Permitting:

- *Permit Activity:* The decline in permitting revenues that was anticipated in FY21 never came but is now assumed to arrive in FY22. In FY20, core permitting revenues fell 21%. In FY21 they will remain flat and in FY22 are expected to decline about 20% from where actual receipts are estimated to be at the end of the current fiscal year. There are no known major development projects on the horizon that are estimated to occur in FY22 and rising inflation and Federal Reserve policy action will likely have a cooling effect on real estate. Overall the Building Budget will decline 2.5% in FY22 due to changes in staffing and turnover.

Communications & Public Engagement:

- *Promotions & Graphic Art:* The un-freezing of the Content & Graphics Specialist to the Communications & Public Engagement team will provide the needed support to meet the increasing demands for creation, development and production of creative content and materials needed for online, print and graphic promotions. With the increasingly popular use of digital communications and social media tools, this position helps maintain the quality and level of service to successfully promote city services to our residents and community.
- *Public Engagement:* In the new year, the Communications Department will take on the added responsibility of enhancing neighborhood relationships. Department efforts will focus on mutually beneficial partnerships between the city and residents leading to a broader participation and awareness of city services. Neighborhood Relations will assist residents and neighborhood organizations to effectively access and use city services and other community resources.
- *Arts & Culture Alliance:* Working with city staff, the Alliance remained active through the pandemic and sought non-traditional ways to inform the community that arts were still alive during COVID. The Alliance partnered with Rollins College to decorate empty storefront windows to be used as vignettes showcasing their cultural offerings, created outdoor events that allowed for social distancing and also creatively partnered with businesses to cross-promote special incentives. The Alliance is eager to continue its holistic work with the city and create additional opportunities for increasing awareness through marketing printed materials, videos, and electronic communications.
- *Public Art Advisory Board:* The Board has remained engaged specifically with the installation of the I-4 Ultimate Art Endowment Project, Rhythmic Colors, designed by the creative team at Rogers, Lovelock + Fritz. This piece will be located on the northeast corner of West Fairbanks Avenue at the I-4 East entrance ramp. In addition, the Board is working on the art collections to be placed the Winter Park Library & Events Center and currently reviewing its strategic plan for needed updates.

Community Redevelopment Agency (CRA):

- *Revenue Growth:* Tax Increment Financing (TIF) revenue is projected to grow at a rate of 7.4% when compared to actual receipts in FY21, quite lower than the trend of the last seven years when growth rates averaged 17% annually. While it had appeared that property tax revenue would avoid the adverse effects of the pandemic, higher vacancy rates and likely lower leasing rates have led the Orange County Property Appraiser to devalue commercial real estate taxable values. While

the City of Winter Park tax base is about 80% residential and 20% commercial, the CRA is almost the reverse with 70% of their Tax Increment Financing calculation coming from commercial valuations. Originally predicting that there may be a broad economic slowdown with the looming pandemic, the CRA's proforma assumed limited growth in FY22 so this change in trend will not have an adverse effect on any long-term capital planning allocations made in the last year. Explained more fully in the Ten Year Proforma section of this document, the CRA will maintain capital flexibility to complete prior allocated projects while maintaining some flexibility for surprises.

- *Projects:* The CRA continues to strive towards its mission by providing projects, programming, and support for the district. In the wake of pandemic recovery FY21 saw smaller TIF revenue than anticipated, but with continued guidance under the CRA's CIP attempts to accommodate major projects in both the transportation and parks realms. Funds will begin to be expended on the New York Avenue streetscape which looks to promote functional and aesthetic improvements to an important thoroughfare in the district. These include installation of mast arms, ADA improvements, turning radius enhancements, and improving stormwater efficiencies. However, due to pandemic related unforeseen increases in materials and labor cost, the CRA will add an additional \$400,000 to the project to reach its original intent of improvements from Fairbanks to Canton Avenue. The CRA Agency, during the budget process, made a number of revisions to the CRA CIP as part of a longer-term strategic capital planning process. The planned budget to set aside funds for the possible purchase of the post office was reduced slightly to \$2.4 million in FY22 to accommodate moving forward some elements of the MLK Park Improvement project so that athletic fields and the viewshed from the new Library and Events Center could be improved with \$625k. While the near-term contribution to the post office project was reduced, the CRA Agency approved setting aside a total of \$14 million in CRA funds over the remaining life of the CRA to complete this project. Additionally, the planned future replacement of the stage in Central Park was advanced to FY22 and funded with \$500k in CRA funding and \$400k in federal ARPA funding. This project takes advantage of the federal dollars to spur excitement and improvements in this important business corridor of the city. The CRA will begin fund improvements to Shady Park including historical and cultural elements that pay tribute to the community. The splash pad has been inoperable for years and the CRA is working with design consultants to identify improvements that make a much-needed enhancement to the area that ties together the importance of this public space with the Community Center and nearby businesses and residences. Ultimately, Shady Park offers an excellent location to tie together the major downtown nodes of Park Avenue, Hannibal Square, and MLK Park.
- *Programming:* The CRA Agency directed staff to allocate \$200k annually towards affordable housing efforts. The CRA currently offers its Housing Rehabilitation program, which provides up to \$20k for renovations to single-family, owner occupied houses. To-date, the CRA has supported over 140 homes through its program. The CRA also offers paint and driveway programs for eligible residents to enhance the aesthetic value of the home. Since its inception in 2016, these programs have served over 30 homes.

Electric Utility:

- *Undergrounding Funding & Cost Inflation:* Attempting to be prepared for unprecedented cost increases while also increasing the number of miles that could

be completed annually by the utility, the FY22 budget raises undergrounding electric line funding to \$6.4 million. At historical prices this would allow the utility to complete 8 miles annually. When lead times and pricing started to rise, the utility and warehouse division moved quickly to buy a number of materials in advance. Lead times on items that used to be a month are now more than four months, and pricing for steel and metal and plastics have been rising by more than 20%. The utility is hoping that early action on stockpiling will help the utility to continue on schedule, however anticipating what shipping and material problems may emerge is difficult to forecast. Regardless, the extra funding will be used to mitigate long lasting price increases while also offering significant funding to complete more mileage to meet the goal of having all overhead wires underground in 2026.

- *Infrastructure Improvements:* The newly negotiated bulk power rates for the city's Electric Utility have dropped bulk power costs 20% and utility continues to benefit from this decreased cost structure. This has allowed the utility to expand funding for undergrounding, set aside contingency for improving the cash position, and making sustainable improvements such as solar canopies at city facilities and needed substation improvements, all without raising rates. The FY22 budget will also continue funding the replacement of existing meters with smart meters that allow for all the analytics and remote functionality that will improve customer response and utility efficiency (\$500k). The utility has also set aside additional capital funds to consider expanding the solar canopy at the city's Operation Compound and \$250k to begin making improvements to the utility's substations. Over the last four years, rating agencies have expressed concern over the utility's cash position. While staff has explained to the agencies that the discretionary undergrounding program could be delayed any year to add back to cash, this new bulk power agreement now gives the utility the opportunity to set aside \$1 million for reserves. During the next five years, the utility will have a cost structure advantage that will allow it to complete its undergrounding program and return to a strong cash position before power supply contracts are again negotiated.
- *Energy Efficiency Study:* As part of a Commission amendment to the budget, \$110k was added to perform energy efficiency studies of municipal buildings. This was funded from the over \$1 million in contingency in the Electric budget.
- *Rate Structure:* In FY 21, staff and the UAB commissioned a rate structure study to best align the billing of services to customers with the cost associated with providing service to those customers. This will result in a revenue neutral realignment of cost structure that will have the effect of shifting cost away from residential customers and towards commercial ones, which will become effective on Oct. 1, 2021. Overall changes will be minimal (less than 3.5%) on any customer bill and as of April 2021 the rate payer¹ in Winter Park pays 5.5% less than the state average, and 19.2% less than Duke Energy rates, on a rolling 12-month basis.
- *Reliability:* The electric undergrounding program has been proving its worth. The Florida Municipal Power Agency (FMPA), which represents municipally owned electric utilities in the State of Florida, compiles outage duration and provides monthly

¹ Based on a residential 1,000 kWh consumer per Florida Municipal Electrical Association data.

reports. For the 12 months ending March 2021, the City of Winter Park Electric Utility was in the top 5 most reliable out of the 21 municipally owned utilities. The System Average Interruption Duration Index (SAIDI) is the industry accepted measure of reliability and Winter Park's stood at 35.5 minutes, verses an average of almost 81 for municipalities in its size class. The city's undergrounding program funded in this budget continues to make reliability gains for residents and businesses in this city.

Fleet & Equipment Management:

- *Equipment Replacement Funding:* The total operations of the city, including the Electric, Water, and Stormwater funds, traditionally need about \$1.9 million annually to appropriately reserve funds to replace existing city and utility equipment when their useful life ends. Currently the average age of fleet equipment and vehicles is 10 years. Each department's list of equipment is assigned a replacement cost, useful life, and salvage value to determine what each department should contribute annually to the fund so that money will be available when the time comes to replace equipment. By setting aside the funds in the equipment replacement fund, the city smooths out costs in any given fiscal year and provides an effective means to replace needed equipment such as police cruisers, water & sewer utility trucks, ambulances, generators, trailers, life safety equipment, and fire trucks. This has allowed the Equipment Replacement Fund to reach a healthy balance and provides some budget flexibility to reduce operating burden in difficult years. The city is now in those difficult budget years and in FY21 reduced total funding about a third to \$1.3 million. The city had hoped to restore equipment funding over the FY22 and FY23 years to slowly bring the total back to \$1.9 million however the tight budget constraints and other priorities will take precedence. The fund currently has sufficient ability to cover planned upcoming purchases so this temporary reduction, if restored soon, is not expected to affect service standards. The Fleet Division has identified 14 vehicles as well as other heavy equipment for replacement in FY22 with an average age at disposal of about 12.5 years.
- *Sustainable Vehicles:* The Fleet Division has standardized most vehicles to Ford and two years ago started purchasing hybrid police Explorers to replace aging sedans. The hybrids have the same dimensions as the conventional vehicles to allow for efficient outfitting of police equipment, only cost about \$3k more per vehicle, and reduce reliance on fossil fuels. Fleet anticipates purchasing 6 hybrids or about 7% of the Police fleet in FY22.

Information Technology (IT):

- *Virtual Public Engagement:* The IT Department plans, implements, and maintains a very complex technical environment that includes cameras, access controls, servers, workstations, mobile devices, printers, wireless access, audio/visual systems, cybersecurity systems, enterprise software, fiber and structured cabling. The pandemic proved that investment in both capital and human talent were able to make the business of the city continue as meetings became virtual and then hybrid and the specter of cybersecurity threats became common national news. As a result of the improvements made during the pandemic, the city now has the facilities and know-how to host hybrid and virtual meetings as necessary that allow for public comment and enhanced participation.

- **Smart City Initiative:** Working with a Task Force, the Department will coordinate and promote smart city efforts in Winter Park. The city already provides a number of smart city enhancements such as automated meter reading, fiber expansion, free public Wi-Fi, interactive GIS services for internal and external engagement, camera and smart sensor technology related to traffic and parking, and many more. The goal is to prioritize and effectively communicate and utilize the data and information provided by technology and \$30k has been set aside in the IT budget to assist with studies and data in FY22. As part of the budget adoption process, the City Commission has allocated \$1 million of potential ARPA funds towards smart city enhancements, targeting traffic and safety. The task force under direction of the IT Department will recommend and prioritize initiatives for these funds and bring them for approval over the course of the next couple fiscal years.
- **Library and Events Center:** The department is working to ensure that the new library and Event Center is equipped with the necessary technology infrastructure that would allow for security cameras, Wi-Fi, access controls, and other relevant hardware and software to allow for proper operation.
- **Physical & Cyber Security:** The Department will continue to make improvements to physical security at city facilities with updated cameras and access controls provided through the IT infrastructure fund. Using funding provided by the ARPA, IT will make some key cyber security improvements to protect critical city and customer data.
- **Budget:** Rising costs for cloud-based subscription software, new costs for supporting new technology deployments such as virtual meetings, shared applications like the agenda preparation software Granicus, and cybersecurity as well as costs associated with supporting the new Library will increase the IT budget by 13% in FY22.

Library & Events Center:

- Anticipating a December 2021 grand opening, the City is excited to unveil a new state-of-the-art Library to replace the current Library and a premier Events Center to replace the Civic Center. This structurally stunning and professionally designed campus was created by world-renowned architect Sir David Adjaye of Adjaye Associates in conjunction with HuntonBrady Architects. It was constructed by Brasfield & Gorrie General Contractors.

Events Center reservations are going well and after this first opening year it is anticipated that revenues will cover associated costs. The city will be adding three full time positions and four part time positions to run this facility in FY 22. Beyond the personnel and operating costs associated with the Event Center portion of the campus, the city will pick up about \$300k in enhanced cleaning, IT, maintenance, and other expenses associated with the Library portion of the facility. Due to the fact that positions must be hired in October to be ready for the new year opening schedule, costs are expected to exceed revenue in FY22. As part of the budget adoption process, the City Commission added an additional general maintenance position to assist with demands of the new facilities as well as other city assets.

Natural Resources Department:

- **New Department:** This new department was created by the City Commission as part of the budget process. Merging together the Lakes Division in the Stormwater Fund and the Sustainability Division in the General Fund under a new director, will allow the city to concentrate efforts on improving and enhancing the precious

environmental assets of Winter Park. The department will also take over management of the city's solid waste services contract with Waste Pro. As this Department was added late in the budget process, it will be fully reflected and reported in the FY 23 budget. For now, the Program pages and descriptions of the sustainability and lakes divisions will stay in their traditional portions of the budget.

- *Sustainability:* Added to the responsibilities of the newly created Department of Natural Resources the activities of sustainability will include an update to the City's Sustainability Action Plan, pursuing opportunities to further green the City's energy portfolio, further the electrification of the city's fleet and maintenance equipment, and explore options for the expansion of solar on city facilities.

Organizational Support:

- *Funding Mechanism:* The City Commission approved a funding mechanism for outside organizations which allocates a ¼% of the gross revenue from each of the three major funds: General Fund, Electric, and Water & Wastewater. The calculated amount is then deposited into the Designations Trust Fund and earmarked for organizational support. Based on budget estimates the pool of funding will be approximately \$350k. Last year the city allocated slightly less as the pandemic affected revenue collection. For FY22, all existing partner funding has been restored to historic levels. The budget contains allocations for the following funding amounts: Mead Gardens (\$85,000), Historical Association (\$80,000), United Arts (\$17,000), Performing Arts Center (\$100,000), Winter Park Day Nursery (\$35,000), Polasek Museum (\$23,000) and Blue Bamboo Inc. (\$10,000). The city receives requests each year from both existing non-profit partners and other organizations looking for support, however no changes in allocations can be made without reducing funding to existing partners. Obligations to the Performing Arts Center will end in three years and will free up funding balance at that time.
- *ARPA Non-Profit Support:* In FY21 the City Commission designated a portion of funds that are expected to be received from the Federal government to support non-profits in Winter Park. This included \$300k to be allocated among the 12 partner organizations the city already supports, and \$260k to go to other small non-profit organizations in the city through an application process. In addition, the Winter Park Public Library received a gift of \$600k for general use by the organization.

Parks & Recreation:

- *Tree Purchases:* The budget provides for expanding tree purchases in FY 22 at \$450k, with the expectation of planting over 600 trees. The city's goal is to have an annual replacement ratio greater than 100%.
- *Program and Facility Revenues:* During the pandemic, most public facilities and recreational areas were closed or had limited capacity. The FY22 budget anticipates a reopening of these facilities and a significant recovery in expected revenues with program fee and rental revenues rising approximately \$600k from \$1.1 million in FY21 to \$1.7² million in FY22.
- *Capital Investments:* A number of projects planned for FY 21 were delayed or canceled during the pandemic, pushing back timetables. Thankfully, the city is able to restore capital funding to the CIP and fund all planned projects for FY22.

² Excludes golf and tennis related revenues.

- Parks Major Maintenance Fund (\$115k): Traditionally covering major maintenance of parks facilities and equipment, funding this year will be used for fencing renovation at the baseball fields at Ward Park, ongoing restoration of mini parks, and other minor capital improvements to parks and playgrounds.
- Ward Park: Funding of \$2.3 million for two artificial turf fields as well as other site improvements at Ward Park was approved in FY21 but will be underway in FY22 and will greatly enhance the resilience and playability of this athletic sports complex.
- Mead Gardens: Funding for master plan improvements to the garden were previously moved to long-term goals in the CIP, however with the approval by the City Commission in mid-FY21 to allocate \$500k towards capital improvements, much of the long-term needs that were contemplated have been satisfied.
- Showalter Field Improvements (\$125k): Start on this project was delayed in FY21 but will fully begin with funding dedicated towards renovating athletic fields at Ward Park.
- Cady Way Pool Enhancements (\$100k): This funding will replace the aging water filtration tanks at the pool.
- Tennis Center (\$30k): Adds a permanent hitting wall at the Winter Park Tennis Center as well as installing a well system to supply irrigation for soft court watering.
- Funding for replacing the athletic field lighting was reduced in FY 21 but will be fully restored in FY22 at \$200k. This funding is used to replace aging lighting infrastructure at athletic fields and tennis courts with LEDs.
- Pavilion replacement (\$85k): Deferred last year, this project will commence in FY22 with the replacement of two structures at Ward.
- Cemetery Improvements (\$500k): Funded from the Cemetery Trust Fund, this multiyear project will create a columbarium for a cremation garden to expand capacity at the cemeteries and if a centralized location for grounds maintenance can be found elsewhere, this funding will renovate the existing garage/warehouse just off of New York Ave. into part of the columbarium enhancements and unlock an estimated \$4 million in future sales potential.
- Dinky Dock (\$154k): This project was canceled last year during the pandemic but is now slated to be funded using ARPA funds and will make site improvements to parking and lighting.
- Further info on Parks projects is available in the CIP portion of this document.

Planning & Transportation:

- *Transportation Planning:* Analyzing perceived speeding and cut-through issues throughout the city, the Transportation Division will work on revamping the city's traffic calming policy based on current industry guidance. Construction of the intersection improvements at the intersection of New York Avenue & Fairbanks Avenue, including a conversion to signal mast arms, is also slated for this fiscal year. The team will also be enhancing roadway striping throughout the City and identifying pedestrian crossings that warrant installation of Rectangular Rapid Flashing Beacons (RRFBs) to promote pedestrian safety and road crossings. During the budget process, the City Commission added \$750k to the operating budget to support plan and design elements for transportation and planning projects that could potentially be supported by grants.

- *Traffic Signalization:* Existing project funding dollars will be used for wireless cellular technology to tie together the majority of the signalized intersections in Winter Park. Working with private companies and FDOT, the city will be able to link all its signals allowing the city to take advantage of efficiencies and smart technology options for maintaining traffic flow, at a fraction of the cost.

Public Safety:

- *Police & Fire Pensions:* Pension costs will stay relatively flat at an increase of 1.5% or \$73k. Total annual obligations to fund the plans will stand at approximately \$5 million. Based on actuarial predictions, the city should see a substantial drop in pension costs in FY23 which is largely the reason for such favorable results in FY23 for the Ten Year Proforma in the General Fund. Each plan has a rate assumption that bases future funding predictions on an investment earning assumption of 7.5% annually. The city is on track to reach 100 percent funding as part of the 30-year plan (Police in FY32 & Fire in FY31). Funding in the Police plan is expected to be at 87.3% by year-end, while Fire will be at 92.9%.
- *Computer Aided Dispatch:* Building on the improvements to the station alerting system, this upgrade will make improvements to the software utilized by the emergency communications center for Police and Fire response. The new CAD will reduce dispatching time, utilize modern overlay mapping systems and integrate with automatic vehicle location (AVL) systems. The new CAD can be interfaced with area-agency CAD's to reduce time in requesting mutual aid. The existing CAD was installed in 2012 and has exceeded its service life. Total funding in FY 22 will be \$200k and is detailed in the 5-Year CIP portion of this document.
- *Call Center Emergency Positions:* Turnover for Emergency Communications personnel is often high-industry wide. To address gaps in open approved positions, this budget allocates an additional \$70k to the Police Department to overstaff positions so that the required complement of call takers is available to handle emergencies. Call takers handle over 21,000 calls annually with a greater than 96% answer rate in under ten seconds.
- *Unmanned Aerial System:* Over 300 law enforcement agencies nationwide are now equipped with Small Unmanned Aerial Systems (sUAS) to enhance their abilities to provide services and improve officer safety. Whether it involves quickly locating a missing child, the delivery of life saving materials to victims of disasters, maintaining situational awareness during a critical incident or search warrant, or the collections of critical evidence from the scene of a fatal collision, having a sUAS can make the difference between success and failure. This system will enable the Police Department to utilize drones for search and rescue, critical incident pre-planning and response, traffic crash reconstruction, search warrants, hostage situations and armed barricaded subjects. Six officers will be trained as licensed pilots and \$30k has been added to the budget to accommodate this program and equipment.
- *Police Radios:* The 5-Year CIP maintains the capital line item for Police Safety Equipment. As forfeiture fund receipts have declined over time, a necessary funding pool needed to be developed to accommodate reoccurring but non-cyclical major equipment purchases. Funding this year will be used to buy the third of four planned installments of the Police Department's 110 Motorola emergency radios. This is a significant but important investment in emergency communications equipment and the current radios are over 10 years old and no longer supported by Motorola in 2023.

Public Works:

- *Enhanced Street Paving/Bricking:* Funding for road repaving & bricking and sidewalk/bike path repair and improvements will increase 25% from \$1 million to \$1.27 million in order to increase the number of lane miles repaved annually from the current standard of seven. It is the department's goal to get to a replacement standard of 15 lane miles annually by building up to it over the next two years. This quarter million-dollar investment in additional road materials and supplies will be doubled in FY23 to reach the goal.
- *Facility Replacement Fund:* This critical area of need will continue to be supported at \$500k annually. Funding in FY22 will go towards roof and HVAC replacements at city facilities and will likely require two years of funding just for these planned improvements. Normally this fund also handles routine repainting and flooring jobs as well.

Water & Wastewater Utility:

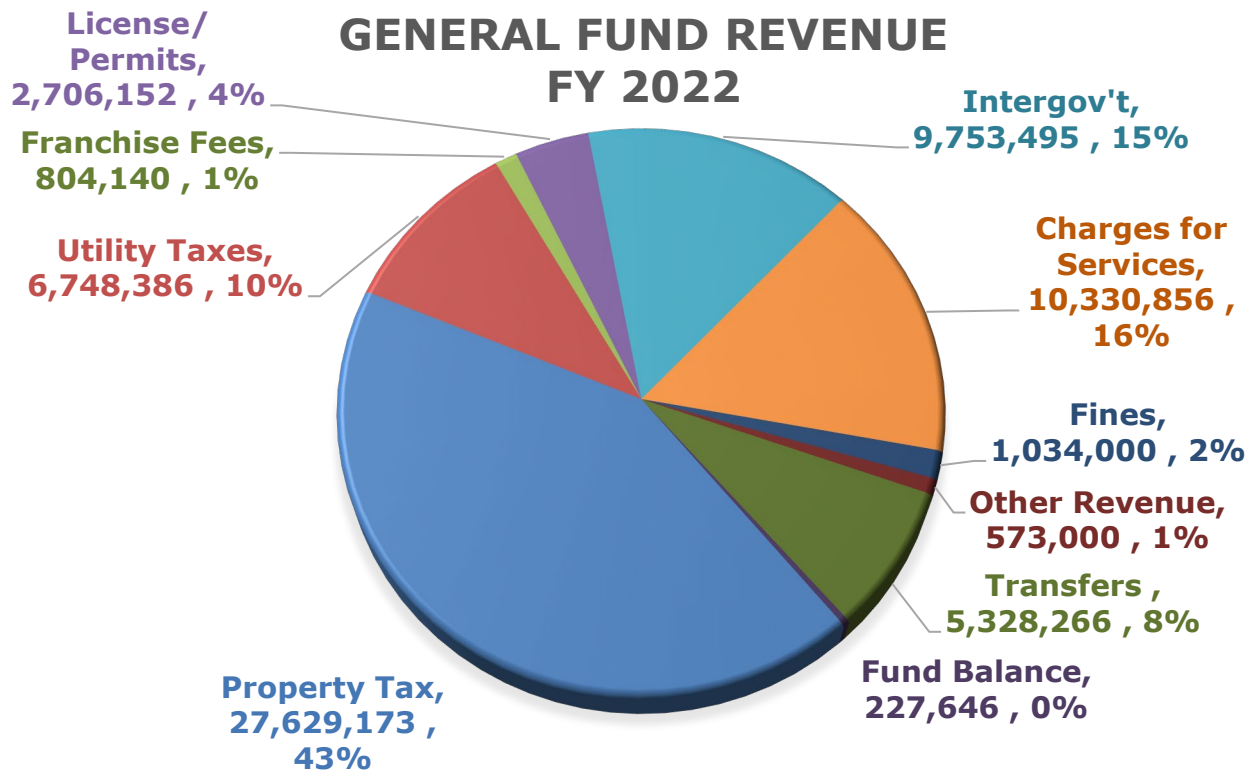
- *Rates:* By policy, the city references the Public Service Commission price index for water and sewer rate comparisons each year. For FY 22 the adjustment will be 1.17%. This adjustment may prove to be ultimately insufficient as price increases for pipe and metal components such as copper and brass have been skyrocketing with the reopening. The index typically lags a year and has had an average annual change of 1.72%, which over the long term, in an environment that does not allow for new customer acquisition, is too low to support long term healthy operations. Many upcoming significant costs that the utility will be facing are out of the city's control, such as capital maintenance agreements with the City of Orlando for wastewater treatment at Iron Bridge, or regional road realignments by FDOT that require the utility to relocate utility infrastructure. These new costs are presented in the 5-Year CIP portion of this document and will significantly reduce the utility's cash position in the near term. This year's proposed budget is balanced but if the PSC index does not begin to grow significantly next year, further rate action may be necessary to maintain appropriate working capital.
- *Routine Capital Investments:* The utility will make \$910k in repairs and replacement funding to the systems water & sewer mains, and lift stations. In addition, it will make almost a half million investment in replacements and upgrades at the Water and Wastewater plants including, recoating of the clarifier and weir realignment, security enhancements, and ozone generator dielectric and pump motor replacements.
- *SR 434 Water & Sewer Relocation:* This regional project by FDOT will require the utility to spend over \$2.2 million to relocate utilities in the effected area. This project is planned to start in FY22 and is being funded from cash reserves however final cost estimates have not been completed and this figure could increase, or the whole project may be delayed as a result.
- *Richard Crotty Parkway:* Orange County is realigning Hanging Moss Rd. which will necessitate the city relocating utilities in the area including a water main upgrade and force main replacement. This project was expected to start in FY22 but was recently rescheduled to FY25. The CIP includes the just over \$900k to accommodate this project.
- *Accelerated Water Meter Replacement:* As water meters age, readings become less accurate and the differential between what is pumped and what is billed becomes larger. This is tracked, in part, through the unaccounted for water loss statistic.

Over the last few years this number has started to tick up (6.8% in FY18, 7.1% in FY19, 8.7% in FY20) and may indicate that meters are aging and need to be replaced. The FY 22 budget includes an additional \$300k in operating funds to accelerate the replacement of old meters.

- *17/92 Water/Sewer Realignment:* FDOT plans on making a significant improvement to the 17/92 corridor and has partnered with the City's CRA to invest over \$20 million into reconstruction, decorative lighting, undergrounded electric, stormwater, and landscaping improvements to the area. The utility has a large old force main that will need to be replaced and relocated as part of this future project. The budget contains \$100k to begin the design work and may ultimately have a project cost of \$3 million.
- *Wastewater Treatment:* A large part of the annual budget for the Utility involves cost sharing partnerships for the treatment of wastewater. The largest is the city's partnership with Orlando for the Iron Bridge facility. Staff has received revised 5-year CIP estimates from Orlando regarding future capital contribution needs, and the CIP has been updated to reflect these figures. It represents a significant increase over prior estimates in future years however the utility has sufficient funding already earmarked for FY22 available to cover planned draws. Funding contribution needs for these capital contribution agreements is a primary reason for considering future action on rates to maintain reserves.

REVENUES

Total budgeted revenues for the General Fund (excluding reimbursements) are projected to be \$65.1 million, which are approximately \$5.3 million (8.9%) more than budgeted revenues in the prior fiscal year. The following graph shows the breakdown of the various revenue sources.



The General Fund Budget was prepared with no increases in the tax rate keeping it steady at 4.0923 mills. A more detailed analysis of revenues is available in the Budget Highlights section of this document.

USE OF FUNDS

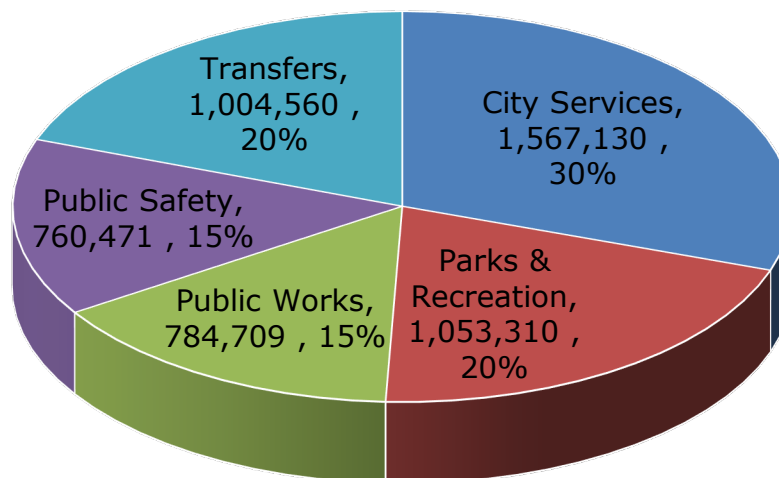
Personal Services, which covers wages, reimbursements, non-departmental, and benefits will increase primarily due to restoration of positions that were previously frozen, as well as wage and benefit inflation, and the addition of personnel to staff the new Events Center and the additional parks services employees added by the City Commission. Overall, personal services costs will rise 4.8%, or \$1.6 million to \$35.4 million. Operating Costs, which includes contracted services, will increase 12.8% or \$2.6 million primarily due to the Commission approved \$750k added to the Planning & Transportation Department budget to develop studies and plans for projects that may be eligible for grants. Other major increases include facility, IT, and operating costs associated with the opening of the Library & Events Center (~\$500k), increased road materials costs to increase repaving service standards (\$280k), cloud-based IT software services and enhancements (\$150k), and increased set-aside for attorney services that have run high in recent years (\$85k). Capital Outlay relates to purchases of capital equipment and in FY 22, will drop \$6k. Transfers primarily represent funds moved to capital projects (\$914k) and larger payments to the CRA for their share of TIF revenue (\$343k), with lesser amounts transferred to cover costs associated with debt service and organizational support (-\$252k), which are

dropping as the city has made its last payment for the bonds that financed the construction of the Public Safety complex. The following table outlines the use of funds.

ESTIMATED APPROPRIATIONS BY FUNCTION:	Budgeted 2020/2021	Budgeted 2021/2022	Increase/ (Decrease)	Percentage Change
Personal Services	33,773,804	35,397,323	1,623,519	4.81%
Operating Costs	20,331,893	22,943,166	2,611,273	12.84%
Capital Outlay	40,000	34,500	(5,500)	-13.75%
Transfers- CRA	3,298,470	3,641,491	343,021	10.40%
Transfers-CIP	1,216,000	2,130,000	914,000	75.16%
Transfers-Other	583,166	330,705	(252,461)	-43.29%
Contingency	555,016	657,929	102,913	18.54%
Total Estimated Appropriations	59,798,349	65,135,114	5,336,765	8.92%

The following graph details how the growth in revenues is allocated by department and shows that the \$3.9 million is largely being evenly distributed across all city functions, which makes sense given that all departments are seeing a return towards normal as the pandemic fades.

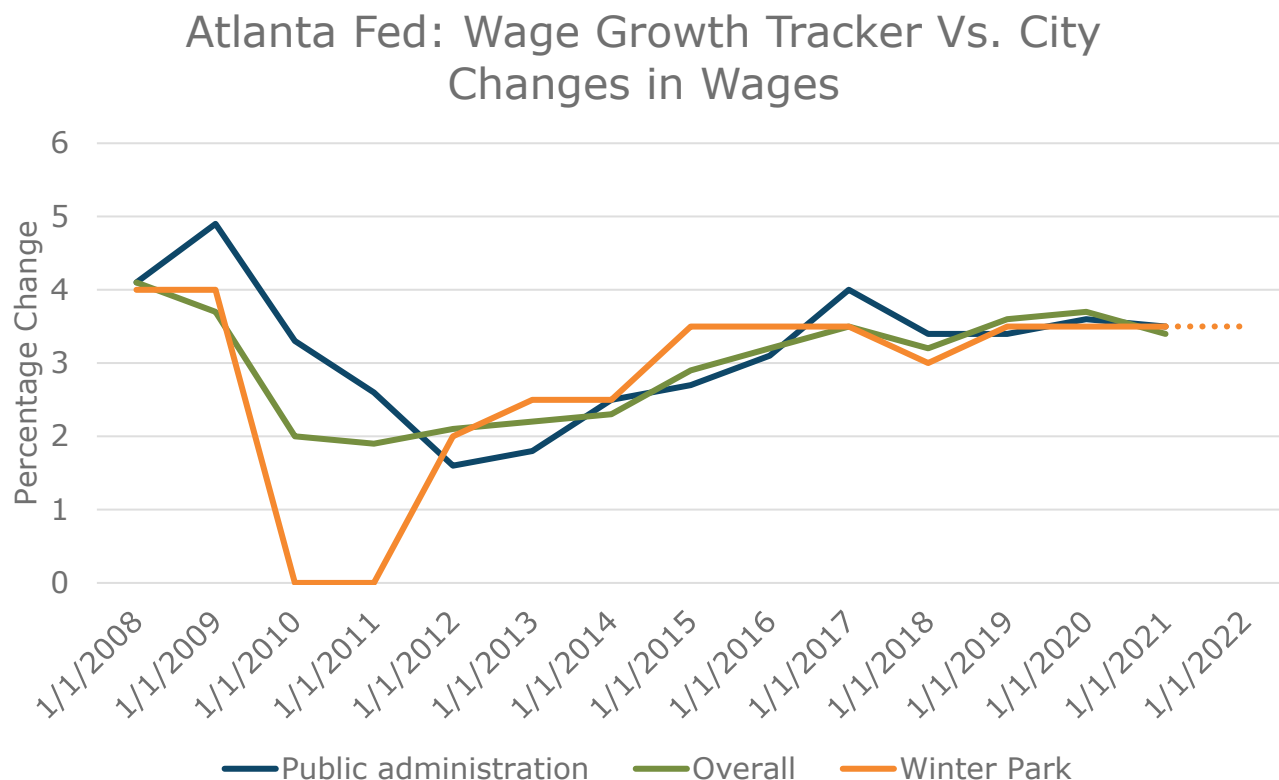
**Distribution of Expenditure Growth FY22 Budget
(Excludes Reimbursements, Contingency, & Non-departmental)**



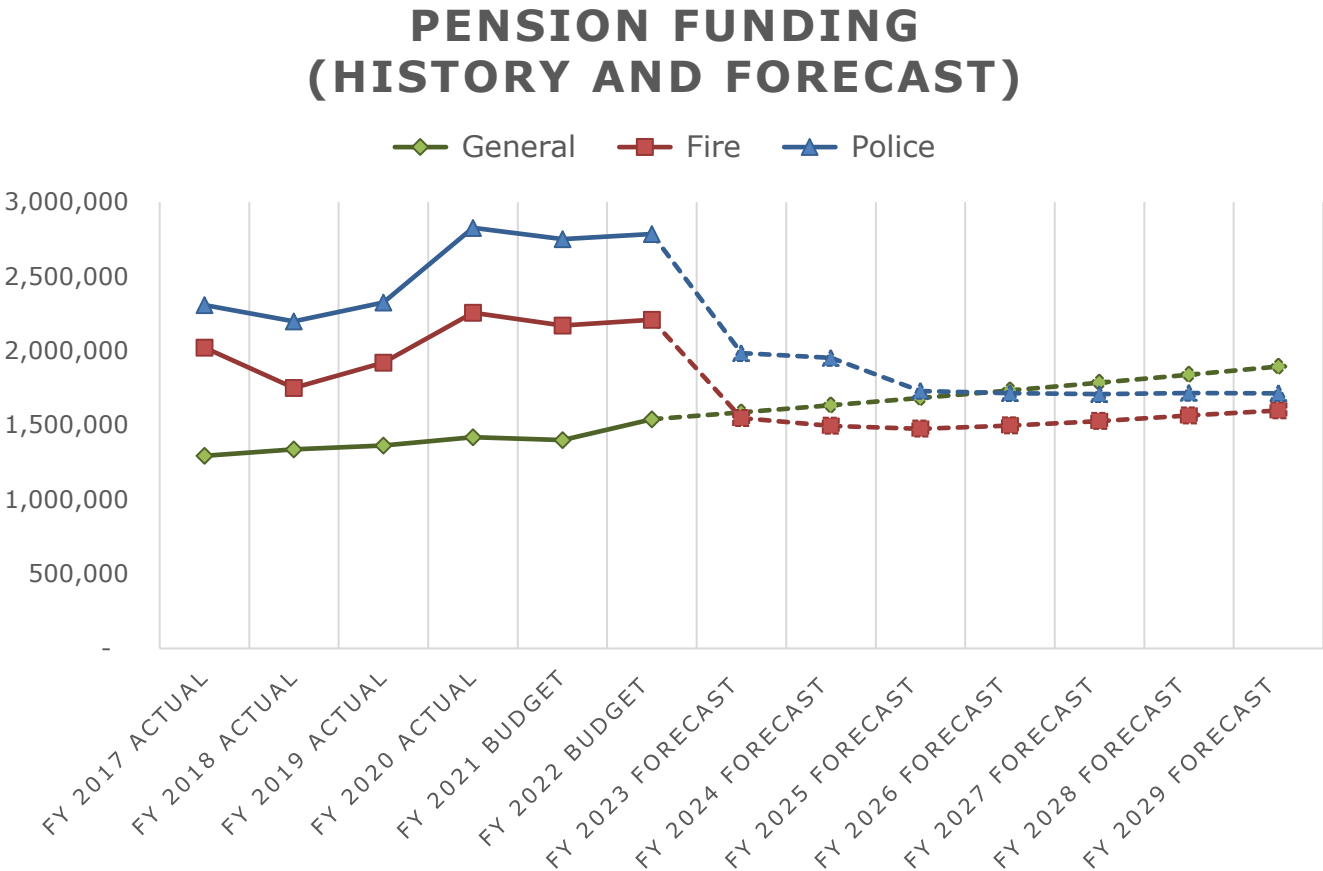
PERSONNEL

Like most service organizations, the single largest component of the city's budget is personnel costs. As discussed, total personnel costs for the General Fund are projected grow due to the restoration of the 15 positions that were frozen during the pandemic, new personnel added to maintain the Events Center, positions added to parks maintenance and the new Natural Resources Department, and general wage and benefit inflation. All types of wages in the General Fund will grow 4.2%, with the increases in regular pay (\$887k), part-time pay (\$229k), and overtime (\$35k), slightly offset by estimated reductions in special detail duty (-\$65k). Overall benefits will increase by 3.8% because wages are growing and contributions for social security, Medicare, retirement plans and other benefits are tied to pay. The city will hold healthcare costs flat and draw down on the fund balance built in the Employee Insurance Fund. From a height of 568 employees in 2008, the total full-time employee count has dropped to 532 employees. For a description of the personnel changes see the Position Summary located under Management Reports.

Recognizing that our people are our greatest asset, it is important that we continue to be able to recruit and retain quality, talented staff. The city will continue to monitor the economic situation and other wage decisions made in local government. The city has an adopted budget goal of maintaining a program that keeps pay within the top 35 percent and benefits within the top 50% of municipalities approved for benchmarking. In addition, the city follows the Atlanta Federal Reserve wage growth tracker as a benchmark for testing wage increases. Following, is a graph of the history of all wage categories in the USA compared to how public administration positions and then the city's wage growth merit history.



As discussed, pension obligations that have been rising in the most recent years will begin to decline according to the actuarial report from the pension boards. The graph shows the history and forecasted future pension obligations in aggregate dollar terms.



CONTINGENCY, CAPITAL PROJECTS AND CONTRIBUTIONS

The balanced budget has been developed with the budget goals and previous year’s Capital Improvement Plan (CIP) in mind. The 2022-2026 CIP projects, contingencies, and all costs associated with running the city’s \$178 million annual budget are already included in this balanced budget. An in-depth discussion of the capital projects funded is contained in the CIP portion of this document.

CONCLUSION

This budget strongly considers *today’s residents* and *future generations* by remembering that leading cities must *be prudent* in balancing economic realities with the needs of the community, continual investments in infrastructure, community assets, programs, and quality of life enhancements. Staff has made every effort to maximize the resources available and provide *an exceptional quality of life* to the residents and business owners of Winter Park as we rise from this last difficult year.

I would like to thank all of the department heads and their staff for the hard work and creative efforts that went into preparing this budget in a difficult time. A special thank you

goes to Assistant City Manager Michelle Neuner, Finance Director Wes Hamil, and Office of Management & Budget Division Director Peter Moore and Analyst Jennifer Guittard, whose professional expertise, attention to detail and countless hours of work helped me get the budget balanced and the document prepared.

Additionally, thank you, to our City Commission for your leadership and guidance in helping the City of Winter Park to build its reputation of being an exceptional place to live for all the years to come.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winter Park, Florida for its annual budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria a policy document, as an operations guide, as a financial plan, and as a communications device.

Because it is a goal of the Budgeting Division to ensure that the City's budget meets and exceeds the high standards of the GFOA this year's approved budget has again been submitted for award eligibility.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**City of Winter Park
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director



overview

INTRODUCTION

The Winter Park Budget Document is separated into six main sections: Overview; Management Reports; Financial Plan; Programs; Capital Projects; and Miscellaneous.

Overview

This introductory section of the Program Budget is presented to help the reader understand the city's basic structure, the financial principles within which the annual appropriations document is constructed, the budgetary process and other controls considered and used in budget formulation.

It contains the financial policies that guided the city in the preparation of this budget and a detailed schedule of events that constitutes the budget cycle process and the necessary integration of Florida's Truth in Millage statute, as well as an explanation of the city's fund structure, budgetary and internal controls.

Management Reports

The Management Reports section provides a summary of the budget, revenue trend, operating expense, debt service and capital program information. It includes ten-year financial forecasts for many of the funds as well as information on the city's strategic planning and benchmarking efforts. Lastly the goals and accomplishments of each city department are highlighted in this section.

Financial Plan

The Financial Plan section explains the city's key revenues and expenditures and projected fund balances. It also discusses the financial position and provides a financial plan summary for revenue and expenditure management for the individual funds as well as for the Capital Project Funds.

Programs

This section of the budget speaks to financial allocations by department/program function and offers information on goals and objectives designed to implement the major policies. Personnel requirements per department/program along with service, efforts, and accomplishments and statistical data are presented where applicable.

Capital Projects – 5 Year CIP

This section provides details on all projects approved as part of the current year budget as well as a summary of projects on the horizon for the next five years.

Miscellaneous

This section presents miscellaneous statistical information reflecting trend information for the user and demographic statistics.

A brief history of Winter Park is presented along with a listing of the city's boards and a glossary of terms.

OVERVIEW OF BUDGET PROCESS

This section of the City of Winter Park Budget is presented to help the reader understand the budgetary process and other controls considered and used in formulating the budget.

Florida Statute 200.065 – Truth in Millage (TRIM)

This statute was effective with fiscal year 1982; in essence, the law only allows a taxing authority to receive the same dollar amount of property tax in each subsequent year without advertising a tax increase, i.e., if property values increase (excluding for new construction), the taxing authority is required to reduce (or roll back) the millage to receive the same dollars. Any millage in excess of the rolled-back millage is considered a tax increase and must be publicly advertised as such. In addition, as part of the authorizing legislation, any tax increase must be publicly announced at each of the two required public hearings prior to adoption of the budget.

The Budget Process

A budget is a financial plan covering a given period of time, based on an estimate of expenditures for specified services and the proposed means of financing them. Preparing such a plan requires a series of carefully scheduled events and the involvement and cooperation of many participants to make informed recommendations. The following pages detail these events and present an overview of the City of Winter Park budget cycle. Integrated into the general timetable are the special requirements of the Florida TRIM Bill.

TRIM Bill Calendar and Timetable 1

<i>Dates</i>	<i>Descriptions</i>
July 1 (or certification date)	Property Appraiser certifies taxable value for millage computation.
35 days from July 1	Taxing authority advises Property Appraiser of proposed millage, rolled back millage rate and date, time and place of the first public hearing on the budget.
55 days from July 1	Property Appraiser mails "Notice of Proposed Taxes" to property owners; this also serves as notice of the first tentative budget and millage hearing.
Between 65 and 80 days from July 1 - no sooner than 10 days following mailed notice	First public hearing on the budget/tentative millage. The tentative budget and millage are adopted at this time.
Between 80 and 95 days from July 1 - within 15 days of first public hearing	Taxing authority advertises date, first public hearing time and place of second public hearing, and publishes a budget summary and notice of tax increase over the rolled-back rate, if applicable.
No sooner than 2 days or more than 5 days from date of advertisement	Taxing authority holds second public hearing on the tentative budget and millage. The final budget is adopted at this public hearing; the millage is adopted first, then the budget.
Within 104 days from July 1	Property Appraiser notifies taxing authority of final adjusted tax roll.

Within 3 days after receipt of notification of final taxable value	Taxing authority may adjust millage if final taxable is +/- 3% from value initial certification.
Within 30 days after adoption of final millage and budget	Taxing authority certifies compliance with Florida Statute 200.065 and 200.068 to the Department of Revenue.
TRIM = Truth in Millage	

The Budget Calendar

February – April

City Administration's Office of Management & Budget Division and the Finance Department develop preliminary revenue estimates. City Management prepares proposed budget goals for review with the City Commission. These goals are refined based on input and approval from the City Commission. This process creates an understanding of expectations for the next fiscal year and the general level of budgetary support needed.

Departments then work with the Budget Division to create their individual budget requests which are refined and adjusted based upon the goals articulated by the Department Heads, City Management, and Commission. Preliminary budget requests are developed with special attention regarding the service level expectations and estimated available resources. Costs for shared resources and services such as benefits, telecommunications & copy services, vehicle replacement, insurance, and other shared administrative expenditures are calculated by the Budget Division and allocated to the various Departments.

May

The City Manager meets with the Department Heads to discuss their operating budgets, delivery of service levels to be provided, long-term capital needs and current issues for the coming year. The City Manager reviews each department budget and gives tentative approval pending review of the overall budget.

Any non-profit organization that desires to request city funding support for their activities may apply during this time for funding consideration with the City Manager's office.

June

After determinations are made for the delivery service levels, the plan for funding must be prepared. The Finance department projects revenues based on historical information, estimates of taxable value from the County Property Appraiser, projections received by the State and projections received from departments. Revenue sources are compared to the budget requests and adjustments are made based upon review of priorities and the need to provide essential services. Sound justification assures that resources are budgeted to continue providing established levels of service. A balanced budget as required by the State of Florida is produced. A five-year capital improvement plan and ten-year General Fund, Water Utility, Electric Utility, and CRA projection are also prepared.

July

The City Manager delivers a preliminary budget and five-year capital improvement plan to the Mayor and Commission along with a budget message describing the policies and goals behind the recommendations. The City Commission meets during the month for informal budget workshops. The meetings are publicized to attract public interest and resident attendance. Input from the residents is encouraged and taken into consideration during the deliberations. The Mayor and Commission discuss the key issues and the budget as presented by the City Manager and propose any revisions to the proposal.

Proposed Ad Valorem Millage – The Florida TRIM Bill requires that the proposed millage must be certified to the County Property Appraiser early in August. Before the end of the Budget workshop in July, the City Commission agrees on a proposed millage rate for taxing purposes. When the millage certification is delivered to the Property Appraiser, the date, time and place of the first public hearing is provided for advertisement to the residents.

August

During the month of August, adjustments to the proposed budget are made in accordance with the directions of the Mayor and City Commission. Expenditures are re-examined and fine-tuned, revenues are re-analyzed for possible changes and the budget is once again balanced.

September

The Florida TRIM Bill requires that specific procedures be followed in the budget adoption process within critical time frames. Two public hearings are mandated, the first of which is advertised on a "Notice of Proposed Taxes" provided to each property owner by the Property Appraiser. The second public hearing date, time and place is advertised by the taxing agency and must denote any increase in the proposed millage rate over the roll-back millage rate and increases in expenditures (if applicable) from the prior year.

First Public Hearing – the first public hearing is held at a special City Commission meeting on the date specified to the Property Appraiser. The meeting is open to the public and is a time when residents may voice their opinions on the proposed budget. Any increase in the proposed millage rate over the roll-back rate is announced. The City Commission adopts a tentative millage rate and a tentative budget.

Advertisements – Not less than two days or more than five days preceding the second public hearing, the city must advertise in a local newspaper of general circulation the date, time and place of the second public hearing, as well as, a Budget Summary and a Notice of Tax Increase if the tentative millage is higher than the rolled-back millage rate.

Second Public Hearing – the second public hearing is held at a special City Commission meeting, as advertised. Once again, the meeting is open to the public for input and resident opinion. The increase in tentative millage rate over the roll-back rate is re-announced. The City Commission adopts the millage rate and the budget by separate resolutions.

The adopted budget ordinance authorizes the City Manager to transfer budgeted amounts between line items within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Commission. Expenditures may not exceed legal appropriations at the fund level. All appropriations, other than capital budgets which are adopted on a project length basis and those encumbered by outstanding purchase orders, lapse at year end. Encumbrances outstanding at year end are appropriated for the following year.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is alternatively achieved through repayment provisions. Formal budget integration is also not employed for Capital Projects Funds because projects are approved individually.

Throughout the fiscal year the budget is reviewed with Department Heads and adjustments are made as necessary. Regular financial updates are provided to the Commission on a monthly basis by the Finance Department.

GENERAL FINANCIAL INFORMATION

Accounting System

The Chart of Accounts used in budget preparation conforms to Florida Statutes for uniform account codes and classification.

The city's government fund types are maintained on a modified accrual basis with revenues being recorded when available and measurable while expenditures are recorded when the goods or services are received and the liabilities incurred. Enterprise and Internal Service Fund revenues and expenses are maintained on an accrual basis with revenues being recognized when earned and expenses recognized when incurred.

Basis of Budgeting

The budgets of all fund types are prepared on a modified accrual basis of accounting. Briefly, this means that revenues are recognized when they become measurable and available and expenses are recognized when they are incurred.

The Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances in accordance with "generally accepted accounting principles" GAAP. This conforms to the way the city prepares its budgets with the following exceptions:

- Payment of principal on debt in enterprise and internal service funds is budgeted as an expense but reported as a reduction of liability in the CAFR.
- Purchases of capital assets are budgeted as expenses in enterprise and internal service funds but reported as assets in the CAFR.
- Depreciation of capital assets and amortization of intangible assets are reported as expense in the CAFR but are not budgeted.
- Personal leave accruals are reported as expense in the CAFR but are not budgeted.

Budgetary Control

The city maintains budgetary controls to ensure compliance with the legal provisions in the annual appropriations document adopted by the City Commission. The budget is adopted by ordinance on a fund level; however, because of its composition of varied services, the General Fund is adopted by department. Budgetary control is established by department on a line item level. An encumbrance account system is used as a tool to accomplish budgetary control. Monthly financial reports are issued. The report provides a comparison of actual to budget for both revenues and expenditures, and furnishes a framework for management decisions.

Budget Adjustments

The City Manager has administrative authority to approve adjustments to established operating expense accounts within a given fund. Revisions that alter total authorized expenditures at the fund level must be approved by the City Commission.

Internal Control

The city's Internal Control procedures provide reasonable assurance that its assets are safeguarded against loss, unauthorized use or disposition, and that financial transactions are properly recorded. The concept of reasonable assurance recognizes: (1) the cost of a control should not exceed the benefits derived; and (2) the value of costs and benefits require estimates and judgments by management.

Fund Structure

The annual budget contains seven fund types -- General Government, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust Funds. The funds contained within each type are as follows:

The **General Fund** accounts for all financial resources except those required to be accounted for in another fund. It is the main operating fund of the city and accounts for activities such as police and fire protection, parks and recreation services and public works functions such as street and sidewalk maintenance.

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes. The city's Special Revenue funds include the Stormwater

Utility Fund; Affordable Housing Fund; Community Redevelopment Fund, Police Grant Fund and Cemetery Trust Fund.

Debt Service Funds account for accumulation of resources for and the payment of, interest and principal on general long-term debt. Resources specifically are ad valorem taxes and interest earnings.

Capital Project Funds account for financial resources segregated for the acquisition or construction of major capital facilities. Capital Projects Funds include General Capital Projects and Stormwater Projects.

Enterprise Funds address operations that are financed and operated in a manner similar to private sector business. This enables the city's continuing cost of providing goods and/or services to the general public to be financed or recovered through user charges. The city's Enterprise funds include Water and Sewer and Electric funds.

Internal Service Funds account for the financing of goods and/or services provided by one city department to another city department on a cost-reimbursement basis. Fleet Maintenance, Vehicle/Equipment, Employee Insurance and General Insurance are accounted for as Internal Service Funds.

Funds not subject to appropriation include the Designations Trust Fund, Law Enforcement Trust Fund, Parks Impact Fee Fund, and the Police and Fire Trust Funds. These funds are not part of the budget because the expenditure of these funds is controlled by contributions, grant terms and conditions. These funds are presented in the city's Comprehensive Annual Financial Report.

City of Winter Park

Budget Policies

Operating Budget Policies	Budget Meet Requirement?	
	Yes	No
The City Manager will submit a proposed balanced budget to the City Commission before the first regular Commission Meeting in July. Each fund's revenues plus other sources must equal expenditures/expenses plus other uses.	✓	
The budget will support City Commission goals, objectives and policies in meeting the needs of the community.	✓	
The budget will support a scheduled level of maintenance and replacement of its infrastructure and fleet.	✓	
The City will comply with mandatory Federal, State and local laws and when appropriate will comply with industry and professional requirements or standards	✓	
The operating impacts of the Capital Improvements Program (CIP) projects will be reviewed prior to any project being included in the annual budget.	✓	
The City will avoid budgetary procedures that balance the current budget at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.	✓	
Utility enterprise funds will be self-supporting for operating and capital expenses and receive no General Fund tax support unless a specific exception is approved by the City Commission.	✓	
The budget will provide the full required funding for the Police and Fire defined benefit retirement plans as determined by the actuary. In any year in which the minimum required contribution is less than the annual pension costs of the plan, the budget will fund the higher amount and the differential will be set aside and designated for future unfunded liabilities or to smooth future increases in required contributions.	✓	
Budget an annual general contingency amount for unanticipated expenses or revenue shortfalls equal to no less than ½ of 1% of budgeted expenditures. Any unspent contingency at the end of the year would be closed into reserves.	✓	
The City will maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust and ensure compliance with the adopted budget.	✓	
Budget adjustments: The City Manager's level of budgetary control will be at the fund expenditure level. This means the City Manager can authorize budget adjustments between expenditure line items within an individual fund. Any budget adjustment crossing funds, increasing the total budget at the fund level or affecting a capital project requires City Commission approval.	✓	

Major Policies

The following are the City's major policies for this fiscal year and the future. Budgetary and operating policies form the foundation for effective management of the City's financial resources.

Operating Budget Policies

The City Manager will submit a proposed balanced budget to the City Commission before the first regular Commission Meeting in July. Each fund's revenues plus other sources must equal expenditures/expenses plus other uses.

The budget will support City Commission goals, objectives and policies in meeting the needs of the community.

The budget will support a scheduled level of maintenance and replacement of its infrastructure and fleet.

The City will comply with mandatory Federal, State and local laws and when appropriate will comply with industry and professional requirements or standards.

The operating impacts of the Capital Improvements Program (CIP) projects will be reviewed prior to any project being included in the annual budget.

The City will avoid budgetary procedures that balance the current budget at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

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Budget an annual general contingency amount for unanticipated expenses or revenue shortfalls equal to no less than ½ of 1% of budgeted expenditures. Any unspent contingency at the end of the year would be closed into reserves.

The City will maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust and ensure compliance with the adopted budget.

Budget adjustments: The City Manager's level of budgetary control will be at the fund expenditure level. This means the City Manager can authorize budget adjustments between expenditure line items within an individual fund. Any budget adjustment crossing funds, increasing the total budget at the fund level or affecting a capital project requires City Commission approval.

Revenues

The City will attempt to maintain a diversified and stable revenue system to avoid reliance on any one revenue source and will attempt to minimize the dependence on property taxes.

The City will pursue alternative revenue sources, such as grants and other state and federal funds, as an additional source of funds.

The City will establish user fees where appropriate to recover partial or full cost of providing a service.

The City will review fees/charges semi-annually to ensure they are fair and equitable to all users.

The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.

The percentage of operating transfers to the General Fund from the utility funds will be established by ordinance or policy as adopted by the City Commission.

Maintain aggressive policies on revenue collections.

One-time revenue sources such as proceeds from the sale of an asset or insurance settlements will not be used to fund on-going operating costs.

When more than one funding source is available for a project, the most restrictive source (e.g., impact fees and grants) will be applied first to the extent possible.

Cash Management and Investments

The City will follow its adopted investment policy when handling public funds. The investment policy is contained in a separate document.

In general, the investment philosophy is safety, liquidity and return in that order of priority.

The City will consolidate cash balances from all funds for investment purposes and allocate investment earnings according to generally accepted accounting principles.

The City will collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency when deemed appropriate.

The City will deposit all funds within twenty-four hours of receipt.

The City will pay all bills within thirty days of verifying obligation.

Debt Policies

The City will follow its adopted debt policy when managing or issuing debt. The debt policy is contained in a separate document.

Obtain voter approval for the issuance of General Obligation Bonds, Revenue Bonds to finance enterprises or projects which involve the purchase, lease and or acquisition of real property (excluding park land), and revenue bonds which pledge specific non ad valorem taxes and which have a principal value in excess of the amount specified in the Charter.

The City will seek to maintain or improve its current bond ratings to minimize borrowing costs.

The City will review and evaluate its existing debt obligations at least annually to ascertain potential savings opportunities.

The City will not issue long-term debt to finance current operations.

The City will adhere to the bond covenant requirements of each debt issuance.

Capital projects financed by the issuance of bonded debt will be financed for a period not to exceed the expected useful life of the project.

The City will strive to maintain a high reliance on pay-as-you-go financing for its capital projects.

The City will maintain its net general obligation bonded debt at a level not to exceed two percent of the assessed valuation of taxable property with the City.

- Limit the debt level so as not to adversely affect the City's credit rating.
- Projects financed with long-term debt will have a minimum life of 20 years.

Reserve Policies

The City will work towards an undesignated reserve balance in the General Fund equaling thirty percent of the annual General Fund expenditures and transfers out for recurring operating costs reported in other funds.

The portion of the thirty percent undesignated reserve balance described in (1) above may be used at the discretion of the City Commission for emergency and non-emergency uses:

- Emergency uses would include but not be limited to hurricanes, tornadoes, and other natural disasters, train wrecks, plane crashes, epidemics, etc. An emergency appropriation shall require a simple majority vote of the Commission. If an emergency prevents the Commission from convening, the City Manager and the Mayor can authorize the emergency use. In the Mayor's absence, the Vice-Mayor can stand in and if the Vice-Mayor is also unavailable, any Commissioner can stand in.
- Non-emergency uses would include but not be limited to capital projects, purchase of capital items, contracted services, etc. A non-emergency appropriation shall require a simple majority of the Commission provided the amount does not exceed ten percent of the current undesignated reserve. If the appropriation exceeds ten percent of the current undesignated reserve, it shall require approval of four of the five Commissioners.

Once the undesignated reserve balance in the General Fund exceeds thirty percent of the annual General Fund expenditures and transfers out for recurring operating costs reported in other funds, the amount in excess of thirty percent may be used at the discretion of the Commission to fund any nonrecurring costs such as a capital project contained in the five-year CIP or to pay down a debt balance.

Ten percent of any annual increase in General Fund balance as reported in the audited Comprehensive Annual Financial Report will be designated for the acquisition of land for parks.

For the utility enterprise funds, the City will maintain working capital (current assets less current liabilities) equal to a minimum of 45 days operating expenses excluding amortization.

The City will maintain all debt service reserve amounts as required by bond covenants.

Capital Improvements Program (CIP) Policies

The City will develop and update a five-year CIP on an annual basis.

The five-year CIP will include identified funding sources for each item.

All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the CIP.

In development of the CIP, the City will review the operational impact of each project.

Accounting and Fiscal Reporting Policies

An independent audit will be performed annually.

The City will produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board within 180 days of year end.

The City will maintain an accounting and financial reporting system that conforms to GAAP and State laws.

The City will have a purchasing policy adopted by the City Commission to govern all purchases by City employees.

Organizational Policies

The City Manager will review the organizational structure regularly to assure that residents receive the highest level of service in the most efficient manner.

The City will be committed to maintaining and improving the productivity of staff through a productive working environment, appropriate equipment, necessary training and adequate supplies and materials.

Employee compensation will be reviewed regularly to ensure the City is competitive with benchmark entities.

The City Manager shall maintain appropriate performance measurements to evaluate departmental effectiveness. Such data should be available to the City Commission and the public upon request.

Department heads take their direction from the City Manager or the City Commission as a whole. If a department head believes that he/she is directed to perform a task by an individual elected official or a citizen board member, then he/she should request either that that individual make the request through the City Manager or he/she should contact the City Manager for direction on the issue.

If the City Manager has a question as to whether the Commission as a whole would want the task performed, he/she should bring the matter to the Commission at the next available Commission meeting for direction.

Financial Stability Policies

The City will maintain a report of the prior 10 years of revenues and expenses for the purpose of analyzing trends and for projecting future results.

The City will update its 10-year pro forma of projected future revenues and expenses on an annual basis as part of the budget process in order to assess the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.

The City will hold a strategic planning session at least bi-annually to review long-range goals of the City.

The City will prepare and update its five-year CIP annually.

The City will continuously monitor revenues and expenditure through quarterly budget meetings with each department to ensure responsible fiscal management of the City.

At least quarterly, staff will report on the City's financial condition to the City Commission.

Schedule of Meetings Policies

Any member of the City Commission may request a Commission work session or special meeting. If possible, in order to provide for the most open public notice as possible and to provide all members of the Commission an equal opportunity to participate and to increase efficiency of scheduling, all such work sessions or special meetings should be requested and scheduled in a regularly scheduled public City Commission meeting.

The exception to the above is if an unforeseen, time-sensitive matter arises in which waiting for the next regularly scheduled Commission meeting could result in an adverse impact of some kind then the meeting can be called outside of a regularly scheduled Commission meeting.

See Section 2.08 of the City Charter for the notice provisions of special called meetings.

Organization Chart

The city Administration is organized to group related functions together, as illustrated in the Organization Chart.

The Citizens of Winter Park play an important role in our local government. They are responsible for electing the city's Mayor and Commissioners. The citizens also serve as volunteers for the many boards of the city.

The City Manager is appointed by the City Commission and reports directly to them. Operating units reporting directly to the City Manager are City Clerk, the Electric and Water & Wastewater Utilities, Parks & Recreation, Public Works, Information Technology, Risk Management & Safety Compliance, and the Office of Management & Budget.

The Assistant City Manager reports directly to the City Manager and oversees Public Safety Fire and Police, Building & Permitting, Planning & Transportation, Communications & Public Engagement, Finance, Human Resources, and Legislative Affairs.

Additional Department organizational charts can be found in the Program Budgets section of this document.

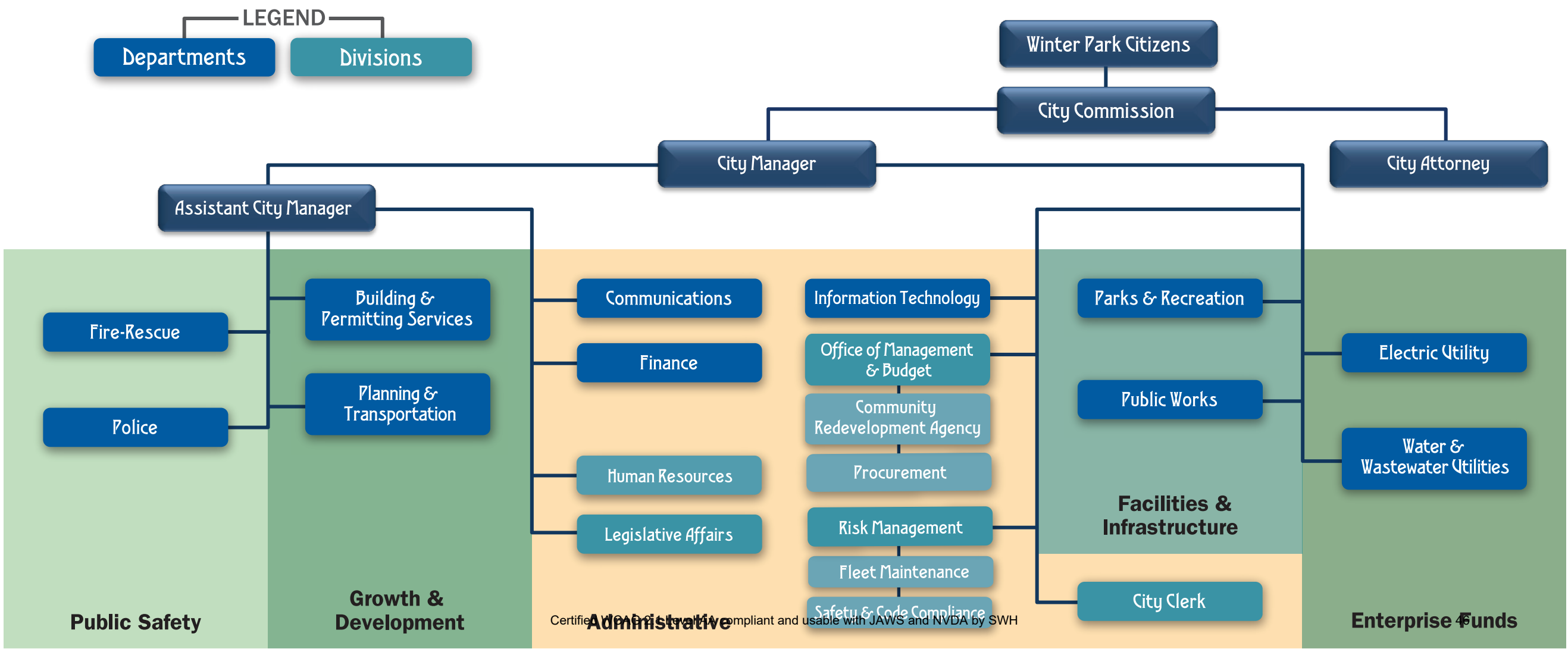


ORGANIZATIONAL

chart

adopted NOVEMBER 2011

updated April 2021





management reports

Management Reports

The Management Reports section provides a summary of the budget, revenue trend, operating expense, debt service and capital program information. It includes ten-year financial forecasts for many of the funds as well as information on the city's strategic planning and benchmarking efforts.

Budget Highlights

This section is the quickest and easiest to understand portion of the document. It's written in an explanatory style and contains all the basic information and issues encompassing the budget. Information and content is displayed in graphical and table form and it walks through all the major revenue, expenditure, debt service and capital spending information.

Ten-Year Pro-Formas

A pro-forma is another term for a forecast. Based on history and the short and long-term expected operating environment, staff makes projections on the status of future revenues and expenses. This forecasting is a useful tool in looking ahead to see if there are any spending surprises that need to be prepared for now, such as anticipated new debt service payments, or expected major jumps in healthcare costs. This exercise also helps the city to determine if its current tax rates and fee structures are sufficient to cover operating expenses into the near future. No forecast should be viewed as providing the absolute correct picture of a future financial situation but it should be used as a tool to help management make adjustments in the present day to achieve a more desirable future outcome. For each of the major funds there is included a brief write-up and 10-year forecast showing revenues, expenditures, and surplus/deficit.

Strategic Planning

This brief portion highlights the strategic efforts that help shape the setting of priorities for the budget and outlines the goals related to adopting and utilizing a strategic map. Included is a list of the city's Core Objectives, proposed Strategies, and Action Steps that make up a portion of the plan.

2021 – 2022 Budget Highlights

The Budget Highlights section of this document serves as a summary of the financial situation of the City of Winter Park for the 2021 - 2022 fiscal year. Throughout this section, references will be made to other portions of the budget document for deeper analysis and discussion.

This budget was prepared and balanced through the efforts of the City Staff and City Commission working together toward the common goal of providing quality city services to the public at the most efficient cost possible.

Summary

The FY22 citywide budget is \$178.6 million as compared to \$170.7 million in the prior year, an increase of \$7.97 million or 4.7%. The General Fund accounts for the largest portion of the increase with revenue growth of \$5.3 million due to the effect of the reopening of the economy after the pandemic as program, rental, activity fees return, sales tax performs better, and support from the Federal government through the ARPA all support a climb back from previous decreases. The Special Revenue Fund which primarily includes the Community Redevelopment Agency (CRA) and Stormwater Fund will show a 5.6% drop primarily on decreased project spending allocations in the CRA as all cash reserves have been allocated in prior years. The Debt Service Fund will decrease 33.2% as voted debt service that funded the Public Safety building is now paid off. The Capital Projects fund increased 26% to almost \$3 million as the General Fund was able to restore transfers to the CIP to make needed investments in the community. Enterprise funds, made up of the Electric and Water & Wastewater Utility, will see a 4.4% increase (\$3.4 million) through expanded capital project spending and organic growth. Use of fund balance to support capital improvements required by FDOT for road relocations in the Water Utility and increased capital spending on undergrounding in the Electric Utility, are primarily responsible for the growth in the budgets.

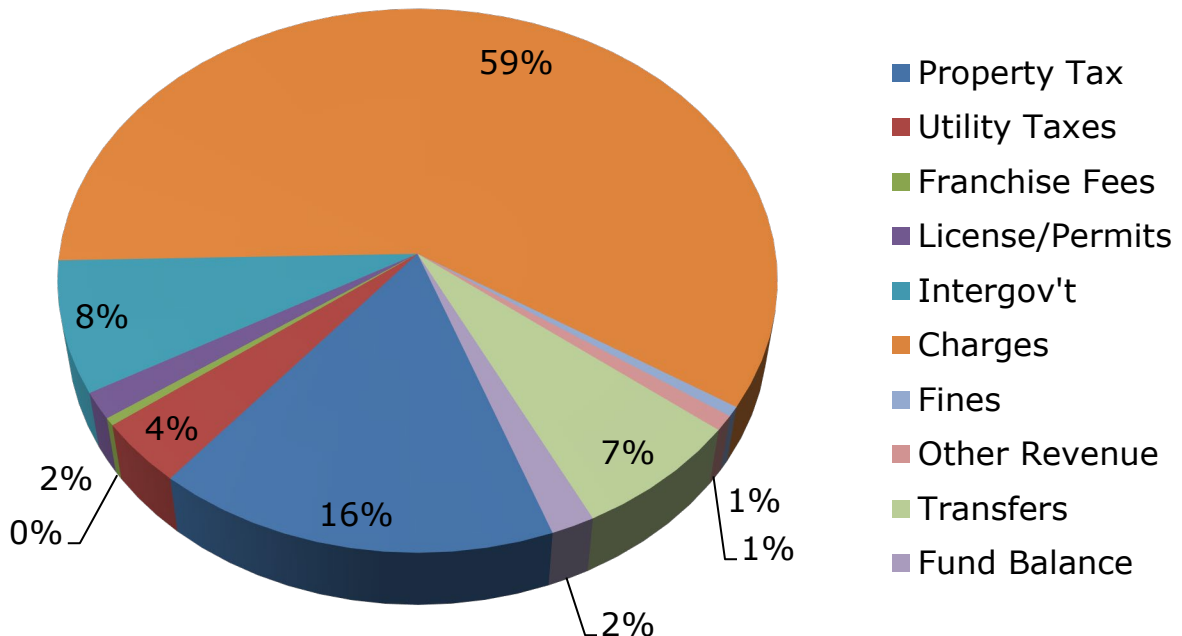
Of the total budget, \$65.1 million is for the General Fund, \$35.3 million is for the Water & Sewer Funds and \$45 million is for the Electric Services Fund. This budget provides for personnel and operational costs associated with current services provided by the various city departments and divisions.

This budget also sets aside almost \$1.8 million in contingency across all funds with half coming from the Electric Utility additions to cash reserves. The General Fund has set aside about twice the policy required one-half-of-one-percent for a total of \$658k in order to address growing wage and supply chain concerns that could put extra pressure on the budget. The city's goal of having 30% of annual reoccurring operating expenses of the General Fund in reserves is slipping in FY21 and will fall to 28% by the end of FY22 due to the pandemic. However, the overall balance is rising and will top just over \$17.4 million and can serve as a backstop against any further shocks. Further information on the reserves ratio can be found in the Cash Reserves section of this document.

The following sections discuss the major revenues and expenses of the City of Winter Park.

Revenues

All Funds Sources FY 2022



Revenue growth outlooks vary from fund-to-fund, with the General Fund (8.9%), CRA (3.6%), Stormwater (3.1%), Water Utility Funds (6.2%) and Electric Utility (2.7%). The General Fund is showing the results of the reopening with significant growth in Charges for Services (13%) which accounts for rental and program fees as well as refuse service, ambulance transport fees, and the city's various athletic venues. Intergovernmental revenues which primarily derive from the general health of the economy such as sales taxes and gas taxes, will grow by over 33% due to anticipated recovery in the economy as well as \$2 million in Federal support from the ARPA that accounts for more than half the growth in funds in this revenue source. Property tax revenues account for 42% of the General Fund and are showing declining rates of growth as the pandemic weighed on commercial property valuations. The CRA, which derives all its funding based on growth in property tax valuations, will see its lowest growth rate in nine years. The Stormwater Utility is expected to increase due to a proposed 5% increase to rates which will help maintain the utility's crucial capital investment in water quality and retention. The Water Utility revenue increase is almost due entirely to use of reserves to pay for major regional capital

projects controlled by FDOT. Underlying water sales to customers is expected to increase slightly in the 1.7% range. The Electric Utility stated increase in revenues is due primarily to prior year budget estimates that over-accounted for any detrimental effect of the pandemic on sales. Throughout FY21, electric and water consumption remained consistent with prior years and the FY22 budget accounts for adjusting expected sales upwards. Below is a breakdown of major revenues by fund source.

General Fund:	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Property Tax	20,810,164	22,531,340	24,313,515	26,396,984	27,629,173
Utility Taxes	6,890,739	6,610,204	6,665,188	6,235,678	6,748,386
Franchise Fees	880,400	935,492	862,172	837,120	804,140
Licenses and Permits	3,998,892	3,963,919	3,262,117	2,671,394	2,706,152
Sales Tax	4,956,977	5,023,794	3,937,816	4,317,008	4,596,591
Local Option Gas Tax	1,026,079	1,024,205	909,717	909,717	931,731
Other Intergovernmental	1,931,643	2,309,431	2,459,620	2,079,483	4,225,173
Charges for Services	8,739,926	9,597,656	8,779,013	9,109,710	10,330,856
Fines and Forfeitures	1,329,142	1,397,330	1,047,092	1,284,915	1,034,000
Other Revenue	2,851,476	1,512,699	1,135,747	648,500	573,000
Transfers from Other Funds	5,249,571	5,303,293	5,224,645	5,117,340	5,328,266
Fund Balance	-	-	-	190,500	227,646
Total	58,665,010	60,209,363	58,596,643	59,798,349	65,135,114

CRA Special Revenue Fund:	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Intergovernmental Revenues	2,215,051	2,442,412	2,716,156	3,142,034	3,173,086
Charges for Services	142,282	1,938	-	-	-
Other Revenue	1,043,640	353,015	251,608	130,801	50,000
Transfers from Other Funds	2,141,166	2,428,801	3,351,094	3,351,094	3,641,491
Total	5,542,139	5,226,165	6,318,858	6,623,929	6,864,577

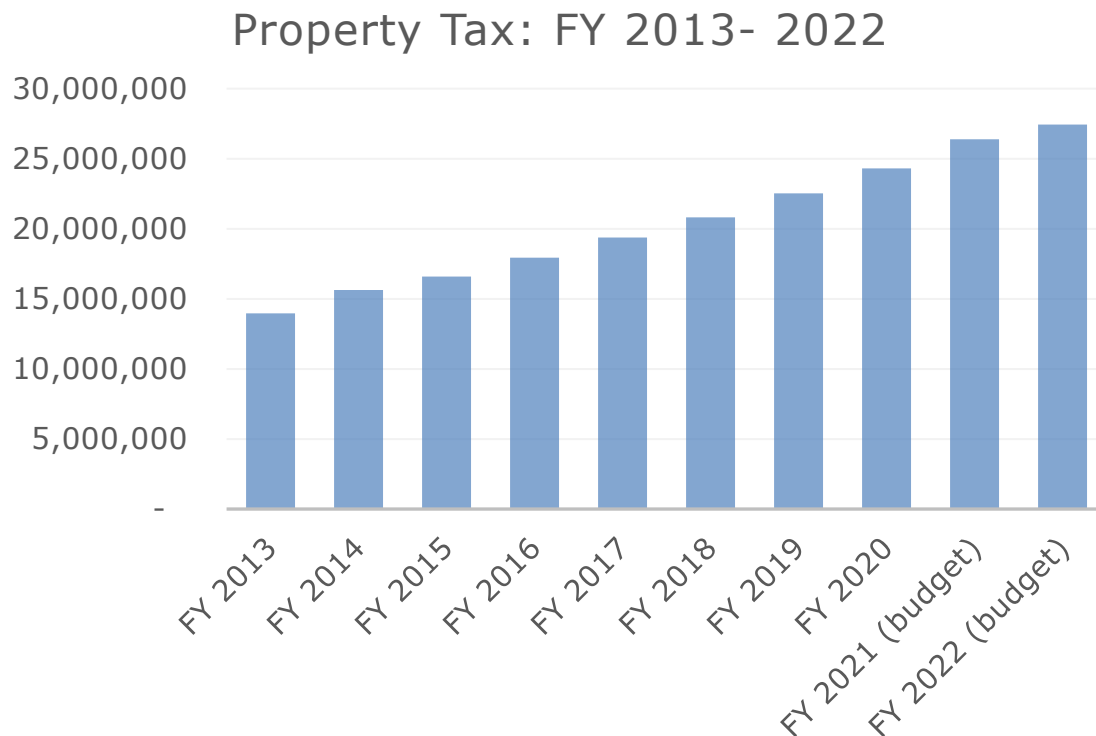
Stormwater Utility Fee:	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Stormwater Utility Special Revenue Fund	2,530,290	2,707,325	2,629,252	2,727,398	3,035,552
Stormwater Capital Projects Fund	575,000	500,000	630,000	750,000	550,000

Debt Service Fund:	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Property Tax and Special Assessments	2,770,713	2,771,414	2,766,382	2,921,905	2,053,400

Water and Sewer Fund:	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Charges for Services	30,259,918	30,262,536	31,850,553	31,304,501	32,327,794
Water and Sewer Impact Fees	5,222,105	1,268,930	2,924,228	1,080,000	749,000
Other Revenue	(41,949)	1,375,013	693,973	189,400	54,000
Fund Balance	-	-	-	687,791	2,200,000
Total	35,440,075	32,906,478	35,468,754	33,261,692	35,330,794

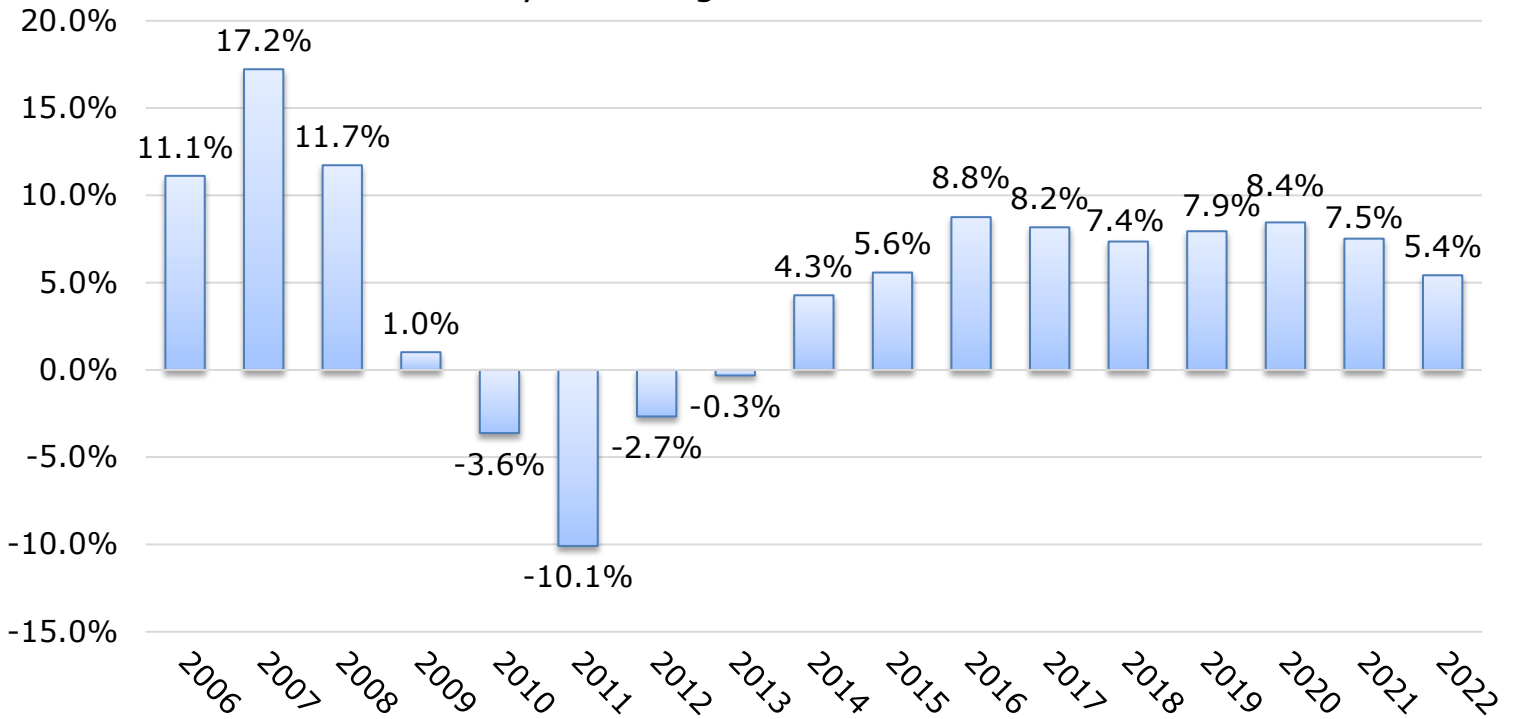
Electric Services Fund:	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Electric Revenues	48,313,562	47,593,071	43,764,659	43,720,509	44,901,606
Intergovernmental	(15,026)	1,240,853	2,448,108	-	-
Transfer from other Funds	146,561	188,431	838,295	-	-
Other Revenue	81,981	(199,610)	55,196	(5,000)	(1,158)
Fund Balance	-	-	-	-	-
Total	48,527,077	48,822,745	47,106,258	43,715,509	44,900,448

PROPERTY TAXES



Ad valorem taxes, or property taxes as they are commonly called, represent the single largest revenue source for the city's General Fund at \$27.6 million or 43% of the total revenues anticipated. As such a proportion of revenue for the General Fund comes from this single source it highlights the potential issue of revenue diversification risk. Continued revenue growth is the primary challenge facing any municipal budget over the long term. The amount of revenue generated by property taxes is determined by the taxable values established by the Orange County Property Appraiser multiplied by the operating millage rate set by the City Commission. While robust real estate activity has typically powered this revenue source with 7 – 8% annual growth rates over the last 8 years, the current estimate of further growth will fall to 4% when compared against the FY21 budgeted values. This is a surprise given that the real estate market in Winter Park is at the hottest level it has ever been, with record sales rates on commercial property. However, valuations for real estate are done on a county-wide basis and as the heavy commercial office and hotel markets have struggled with the shutdown, those vacancy rates and lower rental rates caused the Property Appraiser to downgrade some commercial values. As can be seen from the chart below, despite recent strength in the growth in the tax base the recent changes are of a lesser magnitude than the pre-recession growth seen in 2004 – 2008. This is due to various measures adopted at the State level that cap the growth in taxable value for both residential and commercial property.

History of Changes in Taxable Value



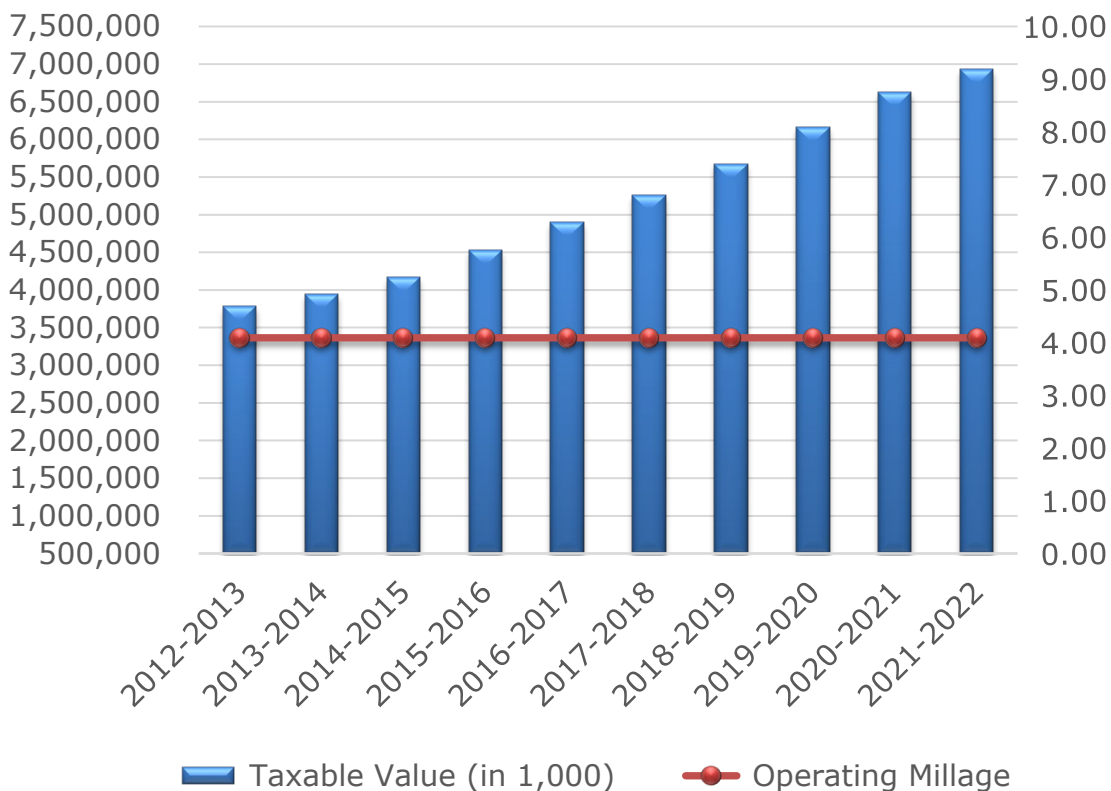
In the adopted 2020 tax rolls, which line up with revenues for FY21, residential properties made up 77% of Winter Park's total taxable valuation and commercial comprising 20%. With about 62% of all Winter Park homes being homesteaded, and therefore capped at an annual appreciation rate of the lesser of 3%, or the growth in personal income rates, it is difficult to generate significant long-term growth rates above 3% for the majority of the city's tax base. Since 2007 – 2020, the long-term rate of growth for residential coded properties has been 3.3% while it has been 4% for commercial. The fact that the city has had growth rates in taxable values over the last 9 years that has exceeded this, highlights the impact of new construction on the tax base. The following table highlights the 2020 tax rolls by development type. Over time the relative ratio of residential/commercial value mix has stayed consistent and to change this mix would require significant commercial development. While commercial development is often desired for its lower city services cost and high taxable values for the amount of land it takes up, Winter Park's ratio of residential properties has helped it weather the current weakness in commercial properties from the pandemic. While property tax revenue growth is disappointing this year, the fact that a decline has already been factored into the tax base may bode well for continued growth in FY23 and beyond assuming no future crash in the residential market is on the horizon.

¹ The rate of growth reflected in the graph of 5.4% is based on the change from certified actual results in FY 21 vs. the budgeted figures that were higher than actual in FY 21.

Winter Park Taxable Value 2020 Rolls	Taxable Valuation	Percentage Share
Residential	5,114,442,946	77.1%
Commercial	1,322,368,642	19.9%
Other	194,829,304	2.9%
Total	6,631,640,892	100.0%

Below is a graph which shows Winter Park's taxable values and operating millage rates for the last ten years and the anticipated rate for FY 2022. As can be seen, Winter Park has long taken pride in keeping its taxing rate steady.

Taxable Value and Operating Millage



The budget was prepared with an operating millage rate of 4.0923 making Winter Park the only city amongst its neighbors that has not increased its tax rate since the 2009 recession began. This rate represents \$4.09 in property tax for each \$1,000 of taxable value. Taxable property values increased approximately 4.7% this year adding \$1.2 million in revenue.

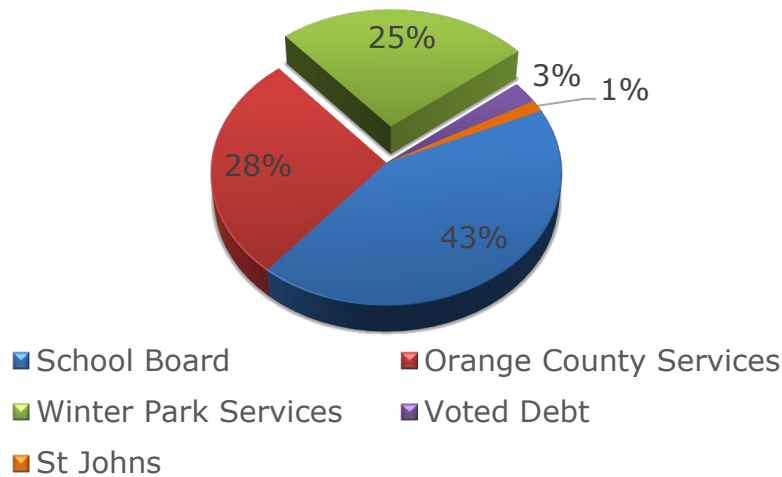
The downtown core, predominately covered by the Community Redevelopment Area (CRA), saw an unusual decline in growth rates as the commercially rich area saw downgraded property valuations for office and retail and hotel properties. Revenues will grow 7.4% from actual received revenues in FY21 which is a significant decline from the last seven years which typically saw double digit growth rates. This growth rate will add about \$468k in additional budgeted funds. Growth in the CRA would have been higher, however under the agreement with Orange County, the CRA must rebate a portion of TIF revenue above certain thresholds. The CRA receives 95% of all County TIF up to \$2 million, and keeps 70% of any TIF above \$2 million but less than \$3 million. Beyond \$3 million, the CRA rebates 50%. This year the rebate estimate to Orange County will be approximately \$773k.

Property taxes levied each year in November are calculated based upon the value of a property as of the previous January 1st. As property tax revenue typically lags 18 months to 2 years from when a new development takes place, the CRA and the City as a whole are feeling the financial benefit of past development activity. The great risk to both the General Fund and CRA is that it takes much longer for the commercial sector to recover from the pandemic and that vacancy rates and lower rental rates drag valuations down. This could cause a dampening or decline in property tax revenue growth in the future. Residential is having the opposite experience, as the inventory of homes listed for sale in the USA is below two months and the average new residential construction, typically after a demolition of a previously smaller home, saw a significant increase in permit value from a historical norm of \$500k to over \$700k.

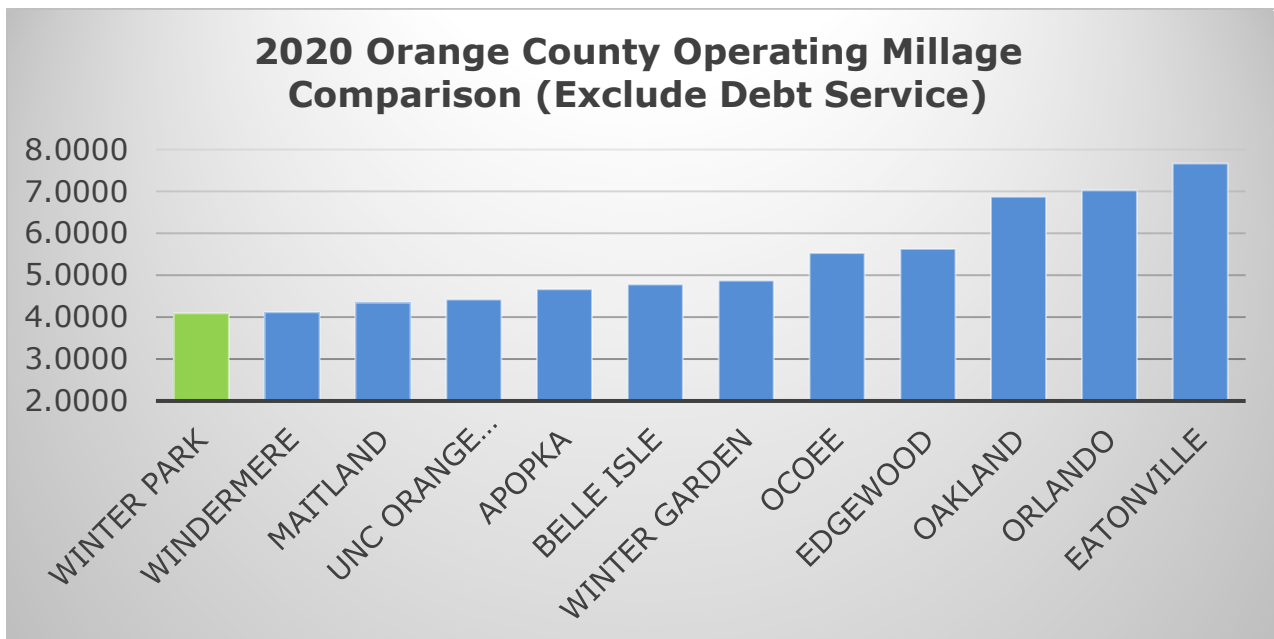
At its July 28, 2021 meeting, the City Commission will adopt a tentative millage rate. The tentative rate is the rate used by the Orange County Property Appraiser in sending out the TRIM notices in August. The tentative millage adopted effectively sets the cap on what the final millage can be. If the Commission wants additional flexibility as it goes through the budget process it could set a higher tentative millage and adjust it back downward upon final adoption if so desired. Each ¼ mill adjustment changes revenue projection in the general fund by about \$1.7 million.

The adopted millage rate, which will be approved in September, will be what is eventually levied against property holders in Winter Park for their share of property taxes. Winter Park is fortunate to have the lowest operating millage rate among major cities in the region. Of the total amount of money that a property owner pays in taxes each year, only about 25% comes to support city services while 43% of taxes paid go to the schools and 28% to Orange County. Following is a graph outlining how property taxes are levied and utilized.

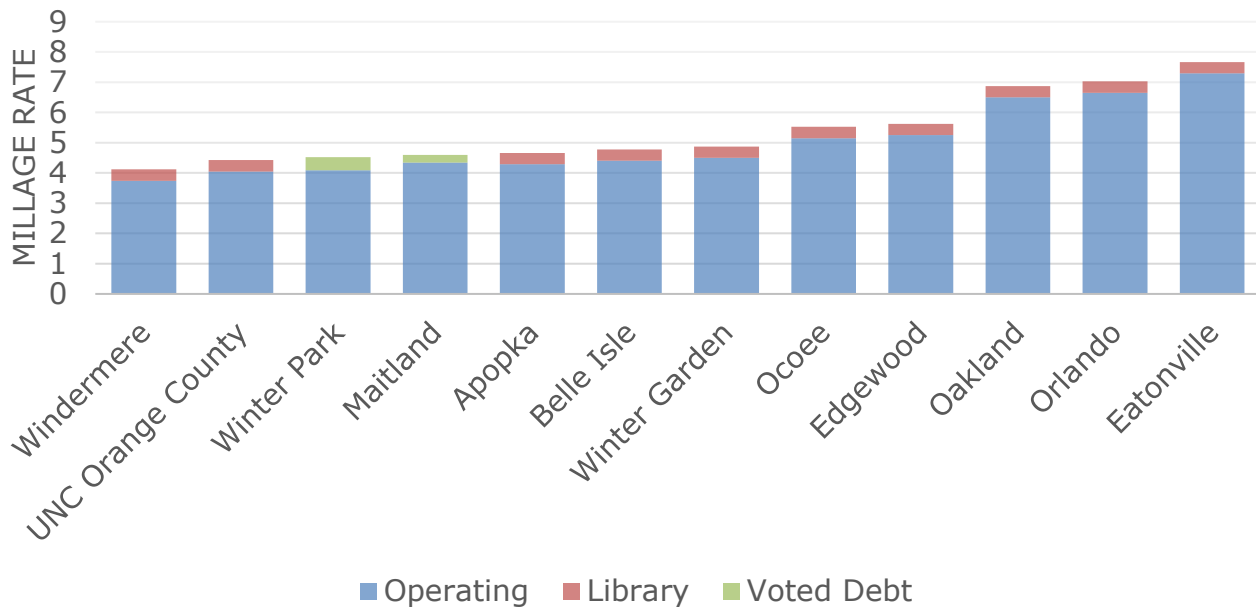
Millage Rate Allocation by Jurisdiction Adopted 2020



The graph below shows how Winter Park's millage rate compares to other jurisdictions within Orange County. Maitland and Winter Park both support their own libraries out of operating millage so the millage cost of participating in Orange County's library system is added to the other jurisdictions for comparison. Assuming no change in operating millage rates, Winter Park ranks as the lowest overall rate for any major jurisdiction in Orange County. When comparing Winter Park and including voted debt service, Winter Park ranks 3rd lowest overall. The voted debt service for the city is for debt-funded projects approved by the voters. The debt service partially funded the construction of the new library and events center.



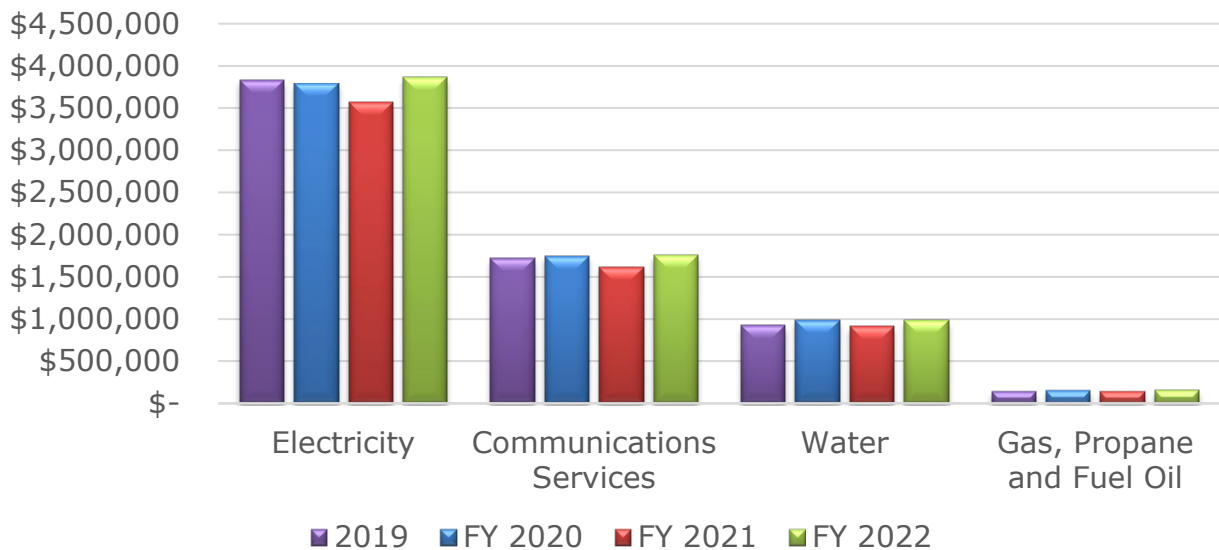
MILLAGE COMPARISONS ORANGE COUNTY 2020 (OPERATING, LIBRARY, DEBT SERVICE)



UTILITY TAXES

This revenue category includes utility taxes on electricity, water, gas, fuel oil, communications, and propane gas and is the fourth largest contributor to General Fund revenues at 10.4% of the estimated total. Projections of these revenues are based on historical revenues and estimates provided by the state. Total utility tax revenue is expected to increase by a healthy 8.2%. This is largely due to having overestimated the effect of the pandemic on electric and water utility demand in the previous fiscal year. When creating the budget for FY21, the future of the pandemic was uncertain and significantly lower forecasts for demand were used to balance the budget. Thankfully there has been consistent demand in the utilities and the FY22 budget accounts for this change. The chart below demonstrates the portion of utility taxes provided by each source.

Utility Taxes FY 2019 - 2022 Comparison



Electric Utility Tax

The electric utility tax is the largest utility tax. Projections were based on historical usage by customer class and proposed rates for October 1, 2021 for customers inside the city's electric service territory. Revenues from customers served by Duke Energy and Orlando Utilities Commission were estimated based on historical collections. Electric Utility tax revenue is a fairly stable source with little opportunity for any upside. This revenue source will be up this year when compared against last year's budget because the strength of electric demand was underestimated last year. The FY22 budget returns this revenue source to its historical performance and will result in an 8.3% increase in budgeted revenue. Though the economy has been strong in recent years, conservation technology put into new buildings is substantially more efficient and constrains growth. The remodeled Publix Grocery locations, even though they are larger, are using 1/3 less electricity than in prior years. The City Hall remodel and replacement of the AC unit has brought similar results. In addition to conservation, and economic concerns, the inability to grow the customer base in Winter Park, further adds to downward pressure. In the long-term, electric utility tax revenue is expected to remain fairly flat.

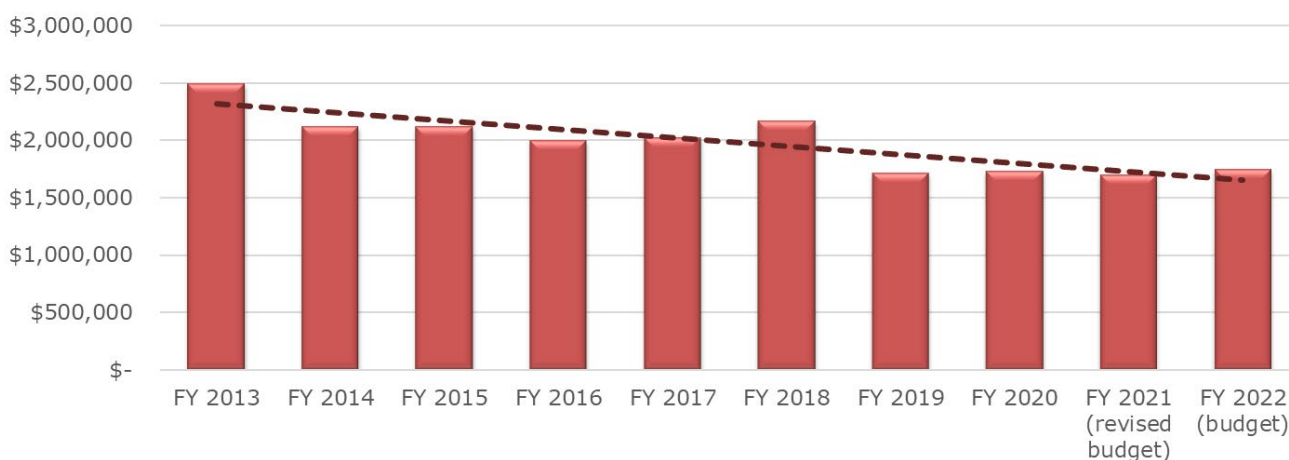
Communications Services Tax

Communication services taxes are estimated to grow 8.1% as state estimates for FY21 have proven too low and the FY22 budget anticipates steady performance in-line with what is currently being received in FY21. This tax has declined overall in the last few years due in-part to the reduction of land lines and bundling of non-taxable with taxable services by providers. The future growth expectation for utility taxes (absent future rate increases) is that this revenue source will continue to experience

no growth as energy conservation limits utility tax revenue increases and no particular driver seen boosting the communications services tax.

Established by the state on October 1, 2001, the city's communication services tax rate is 5.72%. Revenues for this tax source were strong in 2018 but that included a settlement charge levied by the state against a cellular company. Current fiscal year collections indicate a flat trajectory for this revenue source.

Communications Services Taxes : FY 2013 - 2022



FRANCHISE FEES

Estimated revenues from electric, gas, the Scenic Boat Tour and solid waste collection are projected to decline by \$33k (3.9%) from budgeted FY 21. Solid Waste fees are expected to decline based on changes to billing in the contract while water will remain flat. Fees from the revenue share arrangement with the Scenic Boat Tour are expected to recover in FY22 as tourism activity returns to Central Florida. Electric franchise fees from areas served by the city's electric utility are reported as revenue in the Electric Services Fund and then transferred to the General Fund. Electric franchise fees from the city's electric utility were projected based on historical usage by customer class for rates that will be in place October 1, 2021. Revenues from customers served by Duke Energy and Orlando Utilities Commission were estimated based on historical collections. Solid waste collection franchise fees were estimated based on historical billings and current rates. Future growth rates for this revenue source should be fairly flat with revenue increasing annually by inflation.

LICENSES AND PERMITS

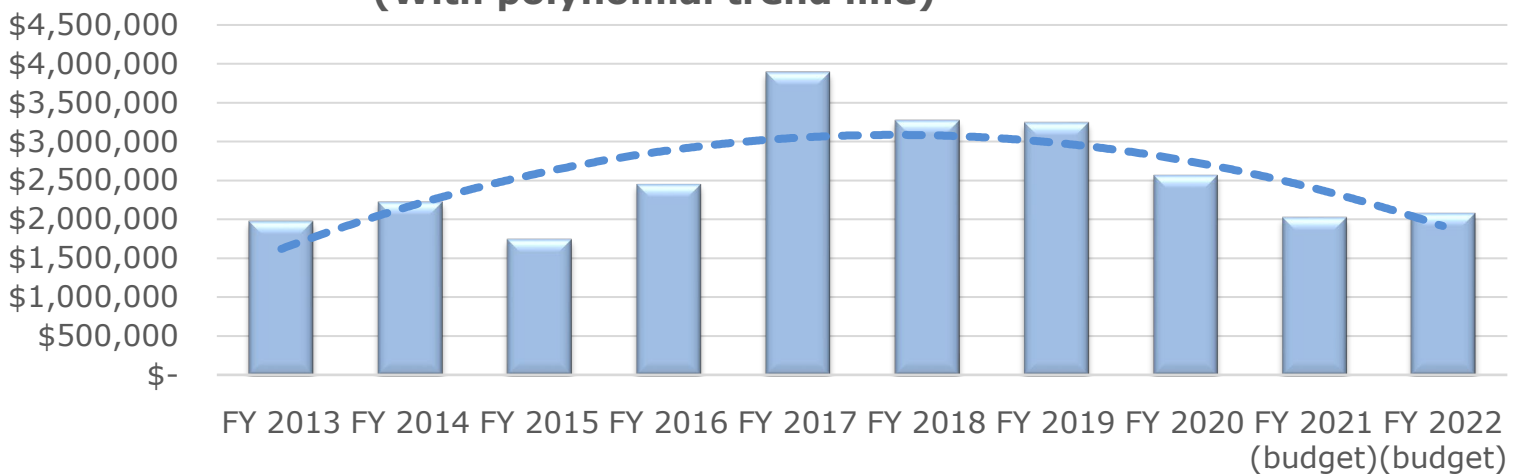
The pandemic and shutdown clearly had an effect on licenses and permits tied to building construction activity in the city. Permit revenues swing significantly each

year and a single major project can mean the difference from being over or under budget in any given year. After reaching a height in FY17, permitting activity has been falling and is likely to continue declining or to remain flat going forward.

In FY20 estimates for FY21 assumed that there would be a large real estate collapse, however no collapse came to the local real estate market in Winter Park. As a result, actual receipts for FY21 indicate that the city will likely receive revenues similar to what was received in FY20. However as there are few major projects on the horizon being discussed with any definitive timetable, continued weakness in this source has been assumed for FY22. Because the budget for FY21 estimated too low, the difference when comparing budget years is flat.

In the last recession, building and permit fees started dropping significantly in advance of 2009. In 2007 permitting fees dropped 25%, by the following year that total change was now 43%, and in three years they lost 63% from their previous peak. It took ten years to get back to that previous peak. As the last recession started as a real estate crisis, it seems reasonable that there was significant loss in permit revenue. As this last recession was caused by an outside shock, the question of how it slowly bleeds into the real estate sector will color future collections for this volatile revenue. Frankly it is more likely that early action by the Federal Reserve to raise interest rates could cause a cooling in the market as mortgages become more expensive and commercial construction borrowing rates climb. From a long-term perspective, this revenue source could continue to drift lower or stay flat, but is unlikely to see a return to its heyday in FY17.

**Building Permits: FY 2013- 2022
(With polynomial trend line)**



FINES & FORFEITURE

Based upon current year actuals and economic outlook, the budget for fines and forfeiture revenues is expected to decrease significantly by \$251k or 19.5% from last

year's budget, which based on current collections in FY21, is overstated. The majority of this revenue source comes from red light traffic camera revenues that are shared with the state. It is tempting to assume that the decline in this revenue source is related to traffic as FY20 clearly shows a significant drop in revenues. However, traffic has largely returned to pre-pandemic levels with March 2021 traffic less than 10% below March 2020 traffic volume in Orange County. The FY21 budget over estimated this revenue source and is likely to come in much lower than expected, which is surprising since the increasing traffic does not seem to be lifting revenues. As the cameras have been in place for some time, it is possible that drivers have become accustomed to their locations and improved their driving behavior which is the goal of camera deployment programs. This revenue source is expected to remain flat in the future.

Year	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Fines & Forfeitures	1,252,775	1,329,142	1,397,330	1,047,092	1,284,915	1,034,000

INTERGOVERNMENTAL REVENUES

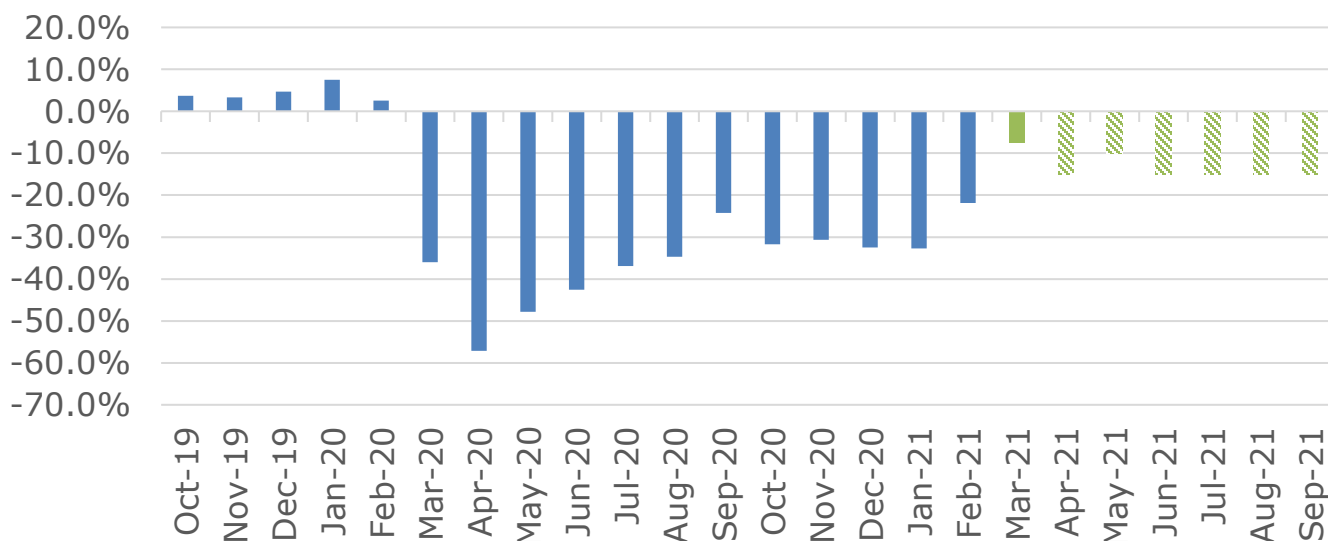
Estimated revenues from the Federal, State, and other local governments amount to \$9.8 million, an increase of 33.5%, or \$2.5 million. The three largest categories of intergovernmental revenues include the half-cent sales tax (\$4.4 million), municipal revenue sharing (\$1.5 million), and local option gas tax (\$1 million). In addition to these major annual revenue sources, the budget does include a one-time use of Federally provided grant funds to help support city revenue sources that have been hurt by the pandemic. The City is expected to receive approximately \$15.4 million in ARPA funds through the stimulus act and \$2 million will be used to support the FY22 budget. This addition counts for over half the growth in this revenue source.

Half-Cent Sales Tax

Sales tax distributions are classified as Intergovernmental Revenues and are divided primarily based on population and overall consumer spending county-wide. In recent years, with the economic boom, sales tax has been a strong source of revenue. The economic shutdown which caused a recession, has changed all that. As Americans stayed home, the savings rate skyrocketed and consumer spending evaporated overnight. As can be seen by the following graph, sales tax collections plummeted to a 57% at the height and then settled at about 30% below the prior year until the effect of stimulus funds and gradual reopening have started to kick in. Blue bars show how each month compared to the same month in the prior year. As the pandemic effect started to show up in March, green bars are compared against sales tax receipts

from 2019. The shaded green columns show staff estimate of remaining FY21 collections.

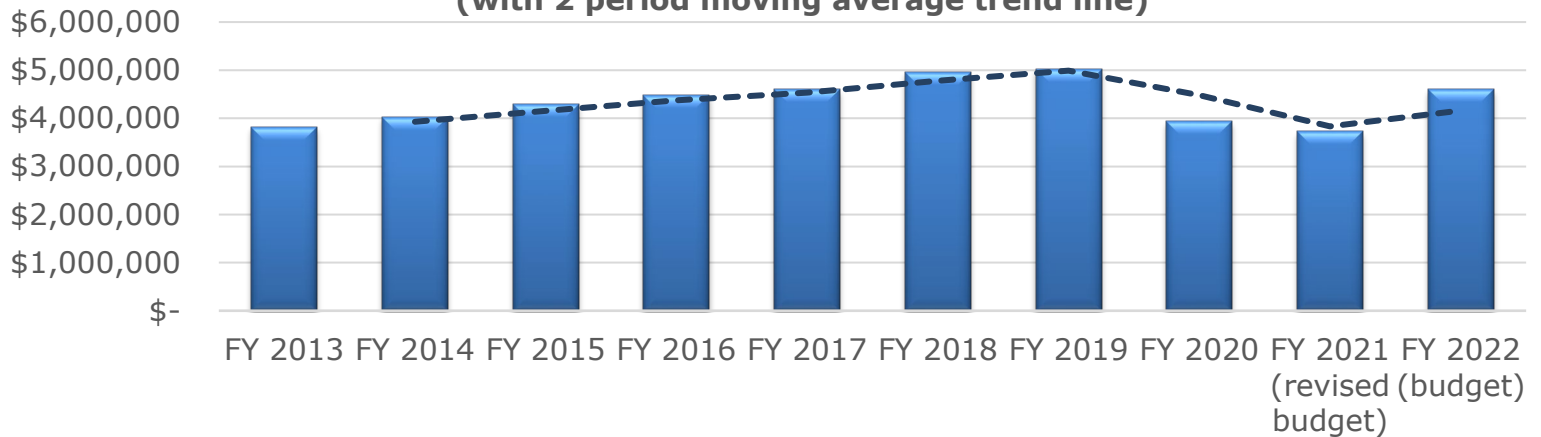
**Comparison & Forecast of Month-to-Prior-Year-Month
Change in Half Cent Sales Tax Revenue
(Green bars compared to 2019, Blue compared to 2020)**



In FY21, estimates for total revenues have varied significantly. The state estimate originally forecasted \$4.3 million but at midyear with receipts flatlining and still quite weak, staff revised estimates to \$3.7 million. Now with the distribution of stimulus funding, staff is estimating that FY21 will end at over \$4 million in total receipts.

While long-term growth in sales tax averages about 2 – 3% annually, the reopening of the economy should prove to be a major boom to sale taxes and significant growth is expected and the state estimate for his revenue in FY22 is \$4.6 million or a 6.5% increase from the prior year. Even though this growth rate would be significant it is clear from the following ten year history graph that returning to previous levels will still take a few years.

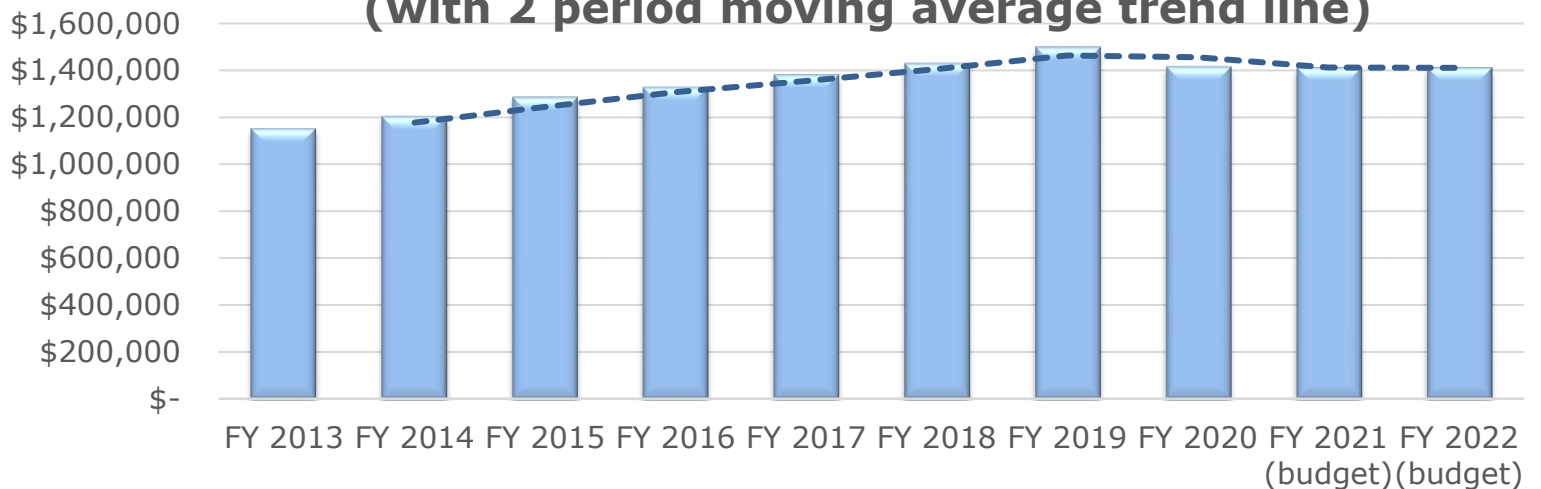
Half Cent Sales Tax Revenue: FY 2013 - 2022 (with 2 period moving average trend line)



State Revenue Sharing

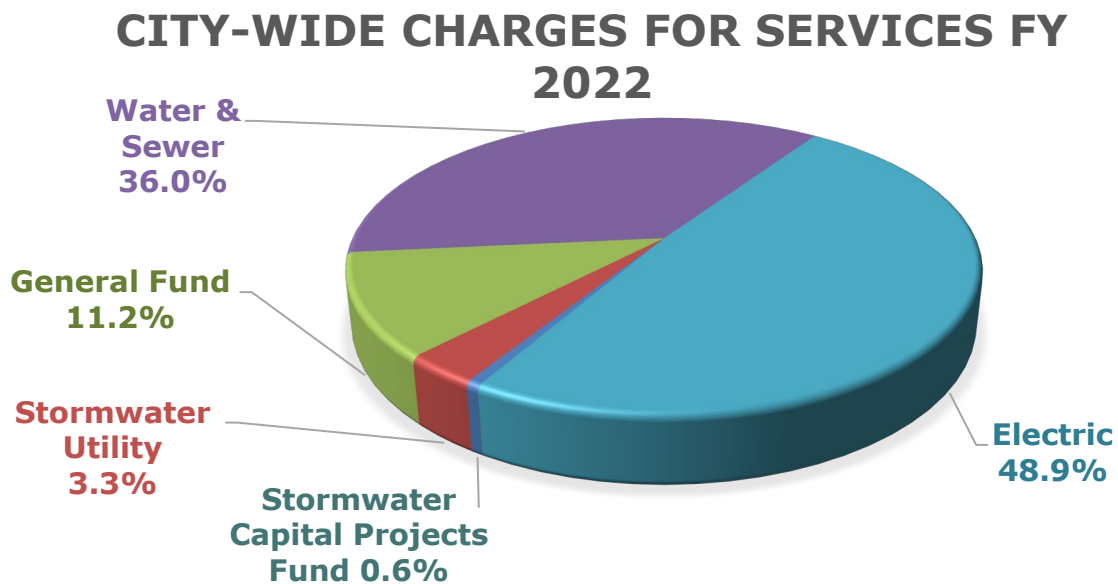
State Revenue Sharing is estimated by the state each year and for budget planning purposes, it is expected to track closely with the half-cent sales tax. It is comprised primarily of two revenue sources, the 8th Cent Motor Fuel Tax and Sales Tax and, to a much lesser extent, the State alternative fuel user decal fee collections. Past revenue growth rates have been in the high 3% to low 4% range, however with the decline in consumer spending and reduced driving, this source of funding has struggled but is expected to grow again with the reopening in FY22. For FY 22, the state estimates total revenues to stay flat at \$1.4 million. Long-term outlook is for continued strong growth as the economy returns to normal.

Municipal Revenue Sharing: FY 2013- 2022 (with 2 period moving average trend line)



CHARGES FOR SERVICES

Charges for services represent revenues generated from provided city services such as utility bill payments, stormwater fees, garbage, recreational programs, etc. Estimated charges for services citywide are expected to reach approximately \$91.9 million in FY 22 (excluding internal funds), with Electric and Water & Sewer service making up 85% of total billing.

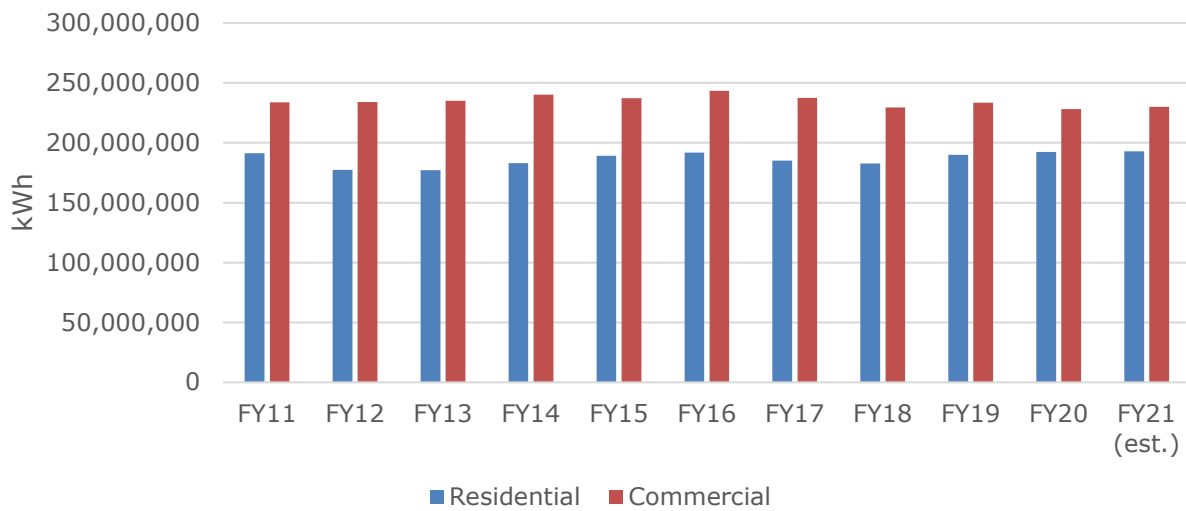


Electric Utility Charges for Services

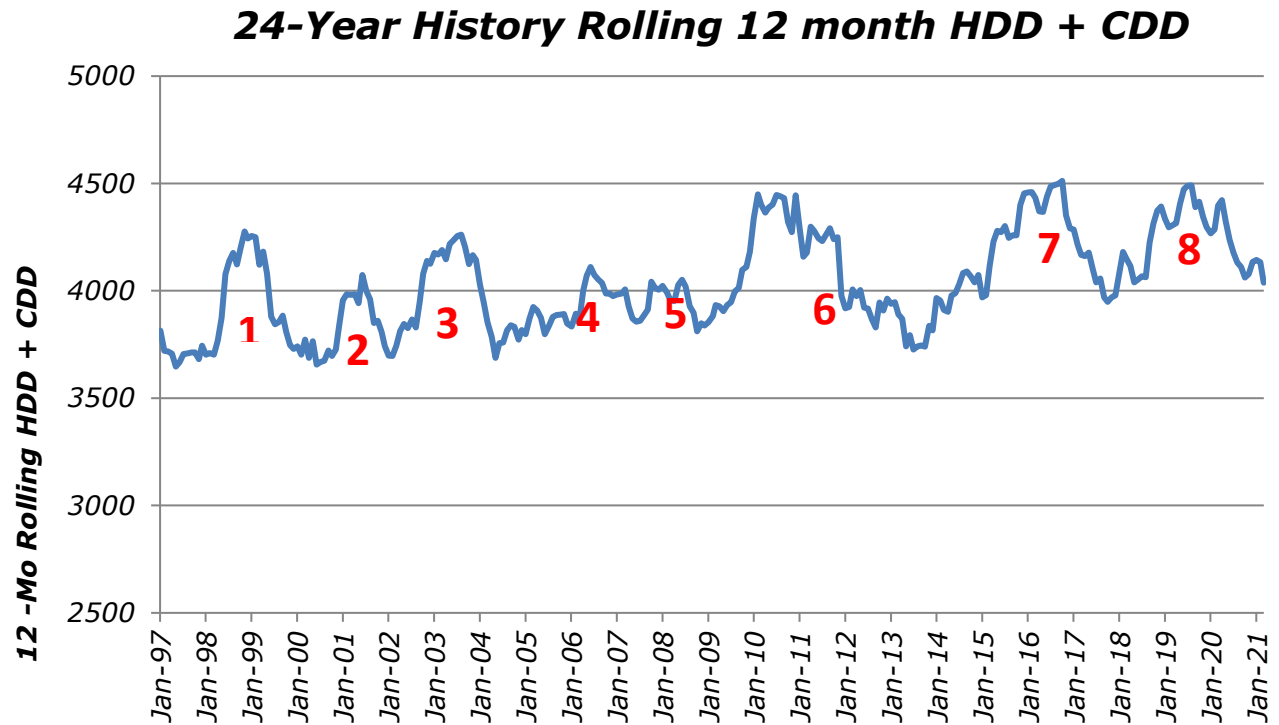
The advent of the pandemic brought concerns that electric energy consumption would drop as offices and businesses shut down. To prepare, the FY21 budget was built on the lowest level of energy sales in recent years at 407 million kWh. However electric demand showed surprising strength and largely continued the performance of pre-pandemic years. It is likely that FY21 sales will end at about 420 – 423 million kWh. The FY22 returns to this historic norm by factoring in total sales of 418 kWh, which is a conservative outlook given the last few years (excepting FY18) going back to FY14 were all over this level. Returning to this level will grow electric revenues 3.3%² when compared to the prior year budget estimate. Despite this resilience during the pandemic, over all electric energy sales have been in a long slow decline over time as better conservation technologies and efficient systems require less power to operate. In 2008 total Commercial customer sales were 252 million kWh. By 2020 they were almost 10% lower at 228 million kWh. Residential sales have stayed more consistent and are largely unchanged over the last twelve years, going from 188 million kWh to 192 million kWh.

² Excludes Contribution in Aid of Construction (CIAC) and Fuel Cost Recovery.

Commercial & Residential kWh Energy Sales Comparison

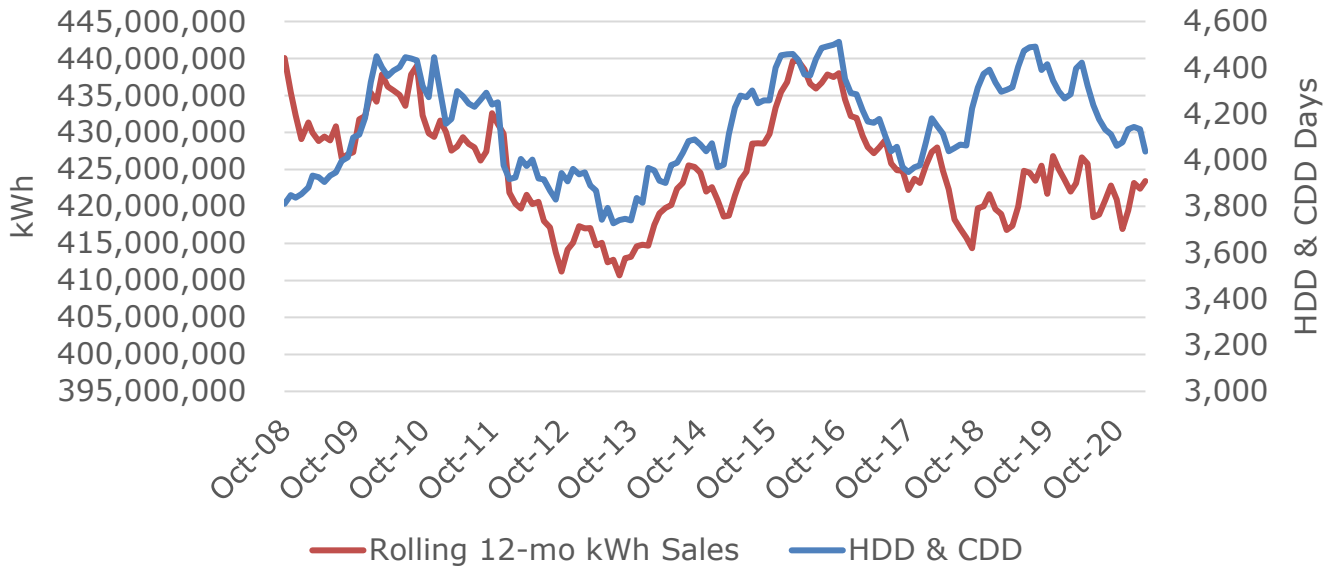


More than any other factor, the changes in weather are directly correlated to total energy sales in the utility. When weather is moderate and the amount of time that customers run HVAC systems is reduced, revenues decline. When weather is more extreme, and there are more days where customers run their units, revenues will grow. These days are called heating degree days (HDD) and cooling degree days (CDD). Times of more extreme weather rotates through cycles as can be seen from the graph below which seems to indicate that the end of an 8th less extreme cycle is ending. If this is true, then future extreme weather may be coming and be of a financial support to energy sales.



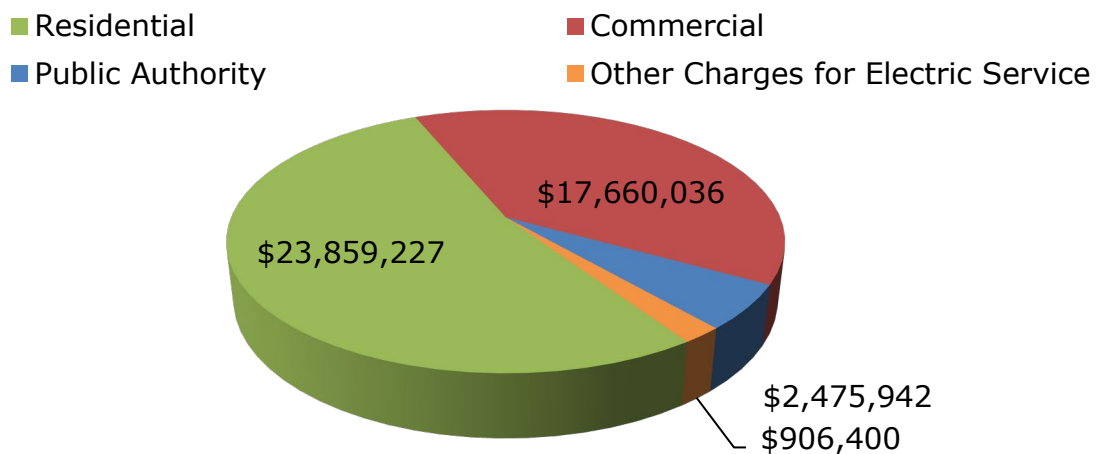
The heavy correlation of weather to energy sales is clearly evidenced in the following graph which shows about 13 years of data comparing HDD & CDD day totals to the rolling 12-month kWh sales of energy.

Comparison of Heating & Cooling Degree Days to
Rolling 12-Mo kWh Energy Sales
(FY 2008 - Present)



As can be seen in the chart below, the residential customers provide the largest portion of revenues followed closely by commercial customers which are fewer in number but tend to be greater consumers of energy.

Projected Electric Charges for Services FY 2022



Two years ago, the utility entered a 7-year all requirements power supply agreement with the Florida Municipal Power Authority (FMPA) that reduces fuel and non-fuel costs to the ratepayer. This significant deal has eliminated the need to raise rates and has afforded expansions in capital spending on electric undergrounding and other needed infrastructure improvements. Staff estimates savings of almost \$5 million in FY21 wholesale power costs, which include fuel, non-fuel, and transmission line costs and this is expected to continue into FY22. This drops energy costs by 20% and frees up significant cash flow.

With this funding the utility will be able to make a needed expansion in undergrounding funding which achieves two ends. The first, is that it supplies additional capital to complete additional undergrounding miles so that the goal of being completely underground by FY26 can be achieved. Secondly, the utility is seeing unprecedented price increases across all materials. Steel is up 25% and plastics and wiring are rising quickly. Conduit for bringing wires underground has increased by a third in just the first few months of the year. As such, the utility will allocate \$6.4 million towards undergrounding throughout the rest of the project schedule. In past years, completing a mile of undergrounding cost between \$650k - \$800k. At this level of funding, that means that the utility is projecting to complete eight miles of undergrounding in FY22.

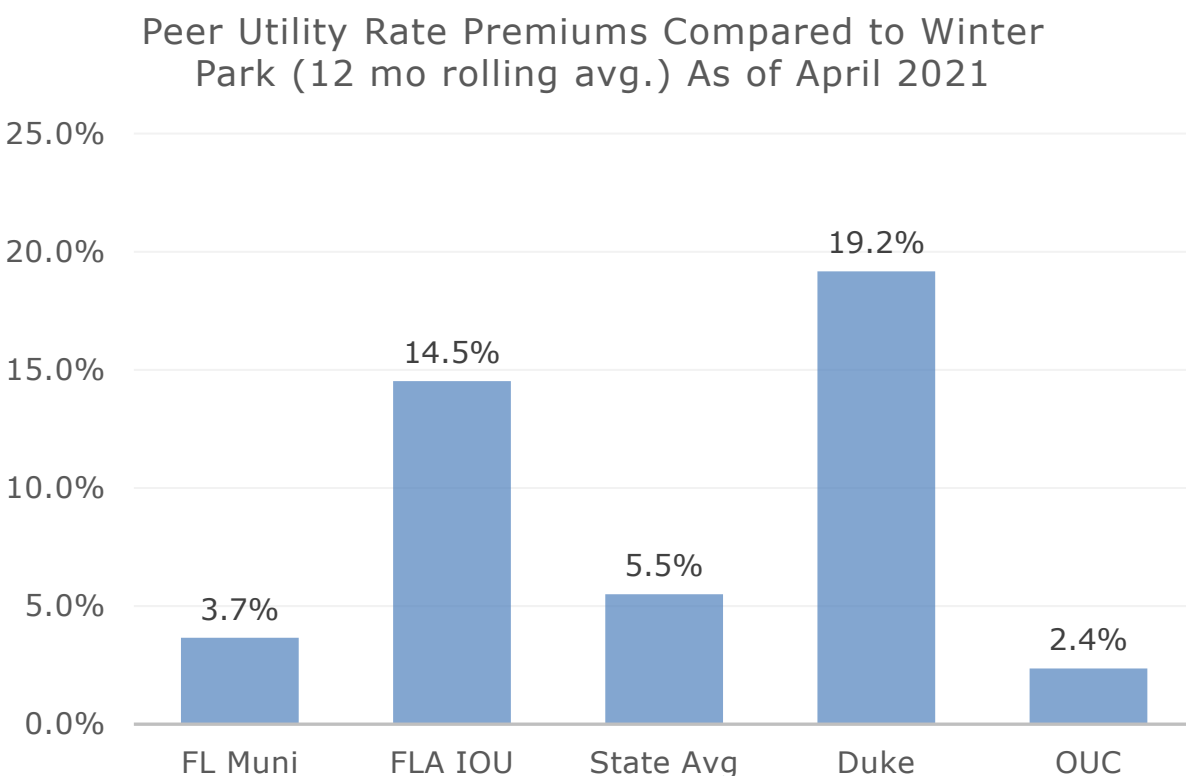
In addition to making expansions to undergrounding, the utility will begin multi-year investments into substation infrastructure. The utility has set aside some funding in FY22 to begin determining the scope of infrastructure needs and has set aside a placeholder of \$1 million a year after that to address improvements. Building on funding set aside in FY21, the utility will put another \$500k towards making solar improvements at city facilities. In FY22 this will likely be an expansion of the scope of work at the city's Operations Compound which is building a solar canopy around the utility warehouse.

The utility has improved its cash balance dramatically with the benefit of the new bulk power contract, from negative \$4.2 million in FY19, to an anticipated \$1 – \$1.5 million by the end of FY21. The FY22 budget, continues to build this cash position by dedicating another \$1 million to contingency which will give the utility over \$2 million by the end of the next fiscal year. This is a crucial consideration as the bond rating agencies have long criticized the utility for its low cash position. The improvement in cash should strengthen outlook and may perhaps put the city on track for a ratings upgrade in the future.

The Utility Advisory Board and staff have worked with outside consultants on a rate cost structure study. This seeks to balance the charge a customer class is charged in accordance with the cost of providing the energy to them. The findings of the study disclosed that rates will need to shift slightly away from residential and raise commercial rates by no more than a 3.5% adjustment at the greatest. This modest adjustment will be revenue neutral and generate no net new revenues to the utility.

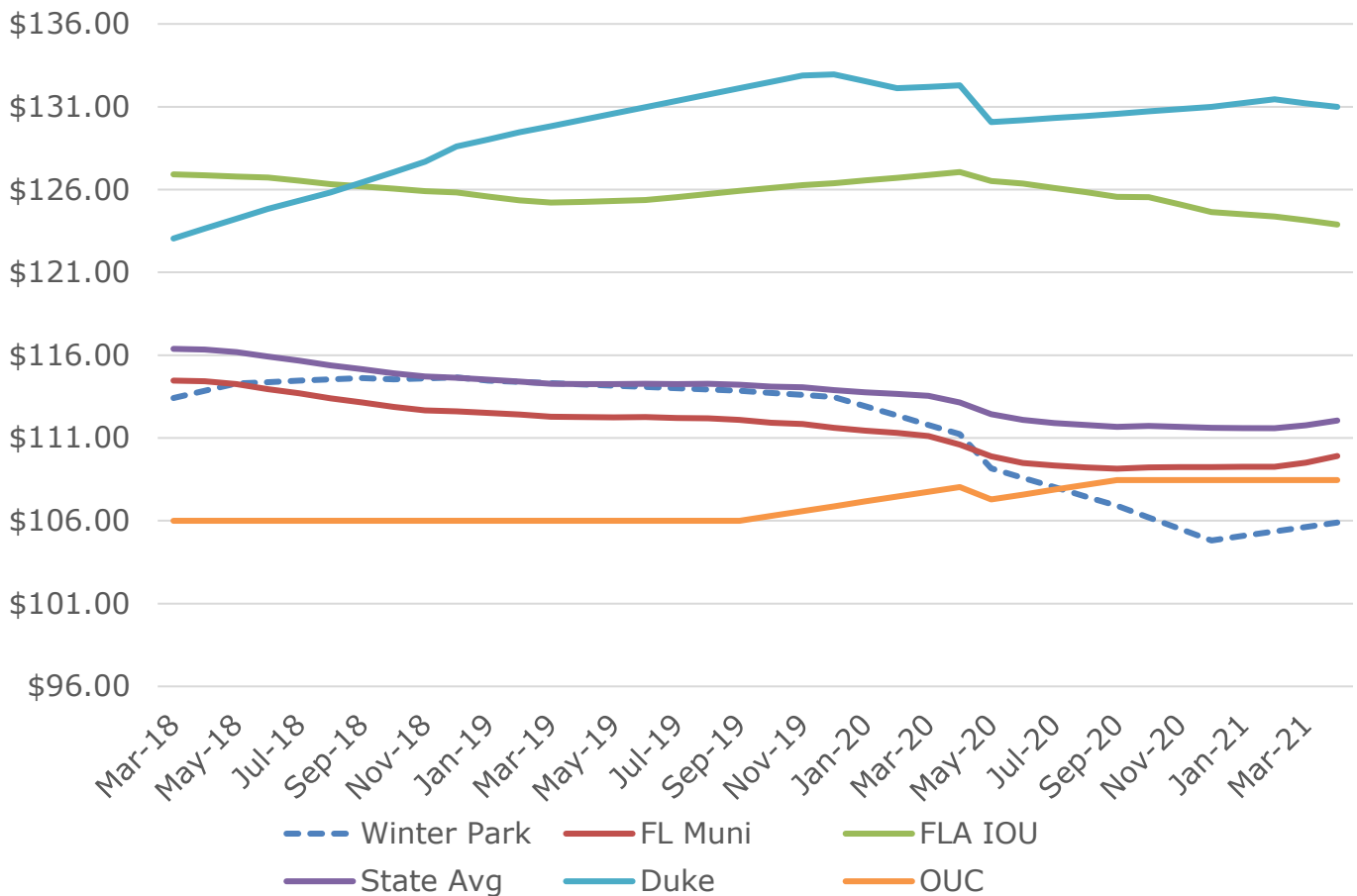
but is an effort to equitably balance costs among customers. This proposed FY22 budget does not propose any increase to rates overall.

In addition to generating record cash flow, the Electric Utility is doing it with rates far less than the competition. Electric ratepayers in Winter Park currently have rates that are slightly below the other municipal utilities, and 5.5% better than the state average. Compared to the predecessor utility that used to serve Winter Park, Duke Energy, rates are 19.2% better as of 12-month rolling rates recorded on April 2021 for a 1,000-kWh residential consumer. In addition, OUC has long been the low rate leader, and now Winter Park is even lower by 2.4%.



Over the longer term, Winter Park rates have been consistently below most of the market. The following graph shows rolling 12-month comparisons which differ from the snapshot of rates as of April 2021.

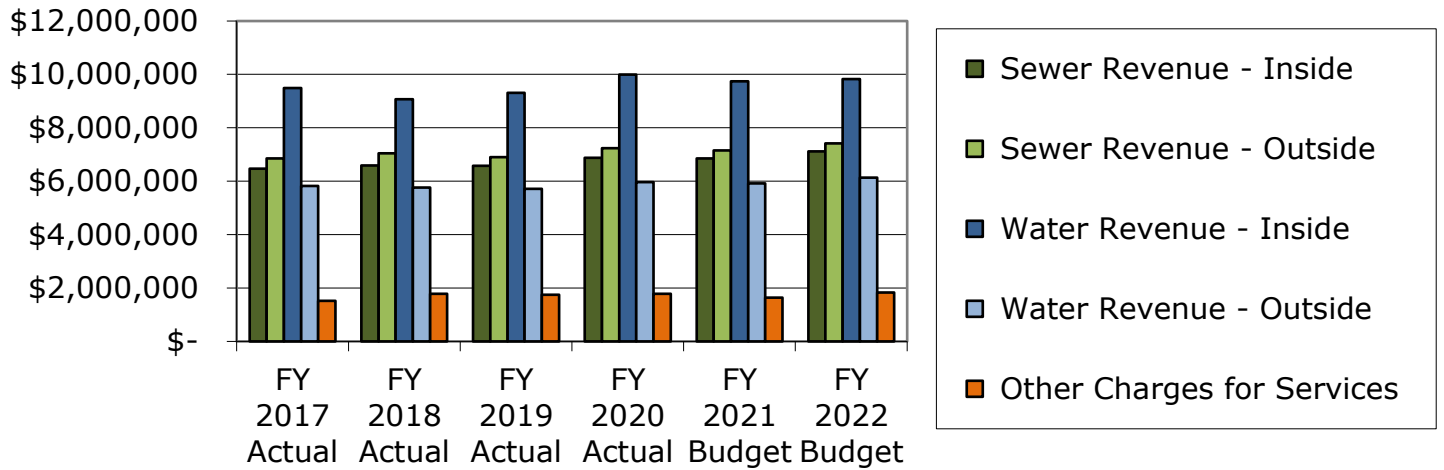
Rate Comparisons 1,000 kWh Residential Consumer (12 mo. Rolling avg)



Water & Sewer Charges for Services

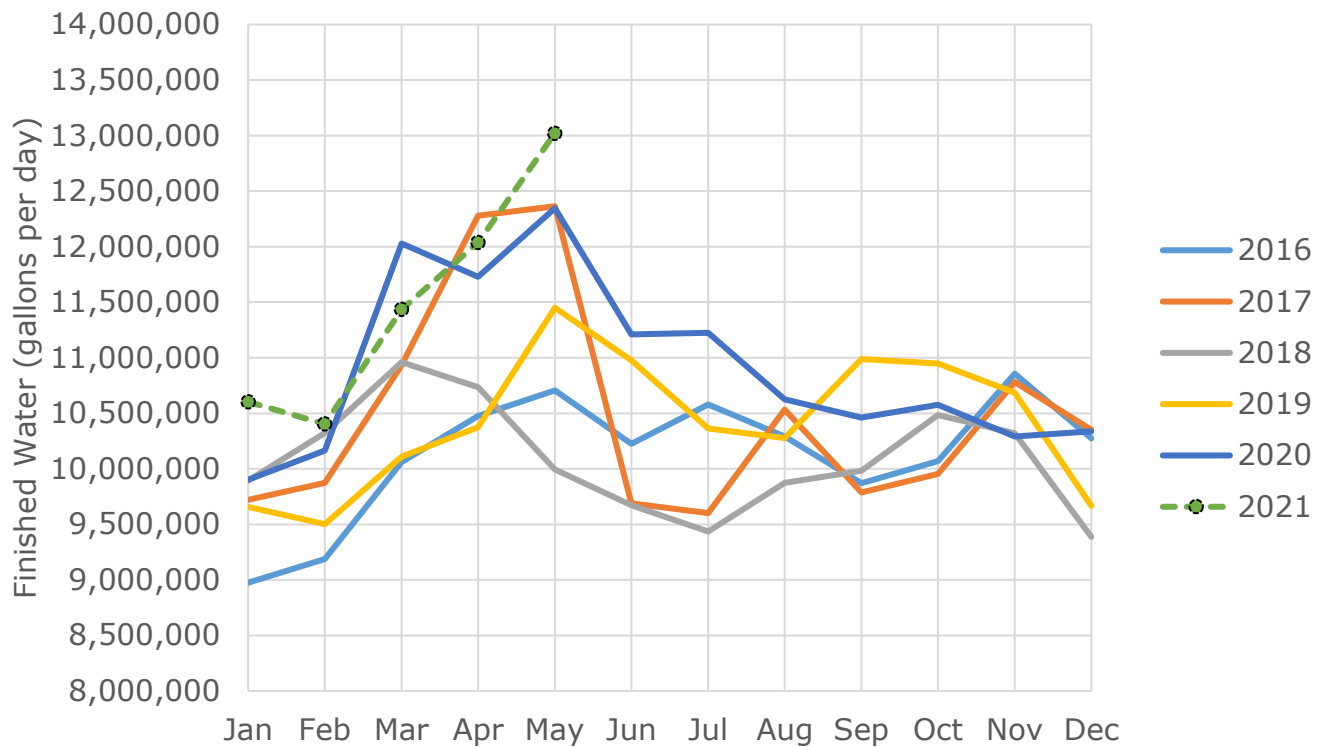
Charges for services is the revenue category that primarily makes up the bulk of the Water and Sewer Utility revenues. These revenues have fluctuated year-over-year but have remained relatively flat. The annualized rate of change from FY 2017 to FY 2022 is 1.4%. This reflects the overall reality that is being seen in the industry, where revenue growth is fairly flat or negative, due to conservation, greater efficiency standards in building construction, variances in weather, and limited growth in the consumer base. Absent annual indexed increases matched to the Public Service Commission (PSC) rate, the utility would struggle to show any organic revenue growth. Overall charges for services are expected to increase 3.2% from \$31.3 million in FY21 to \$32.3 million in FY22. This higher than normal rate of increase is due to FY21 budget being set too conservatively while the impact of the pandemic was still uncertain. The FY22 budget, revises these estimates to historical norms.

Water and Sewer Charges for Services: 5 Year Trend



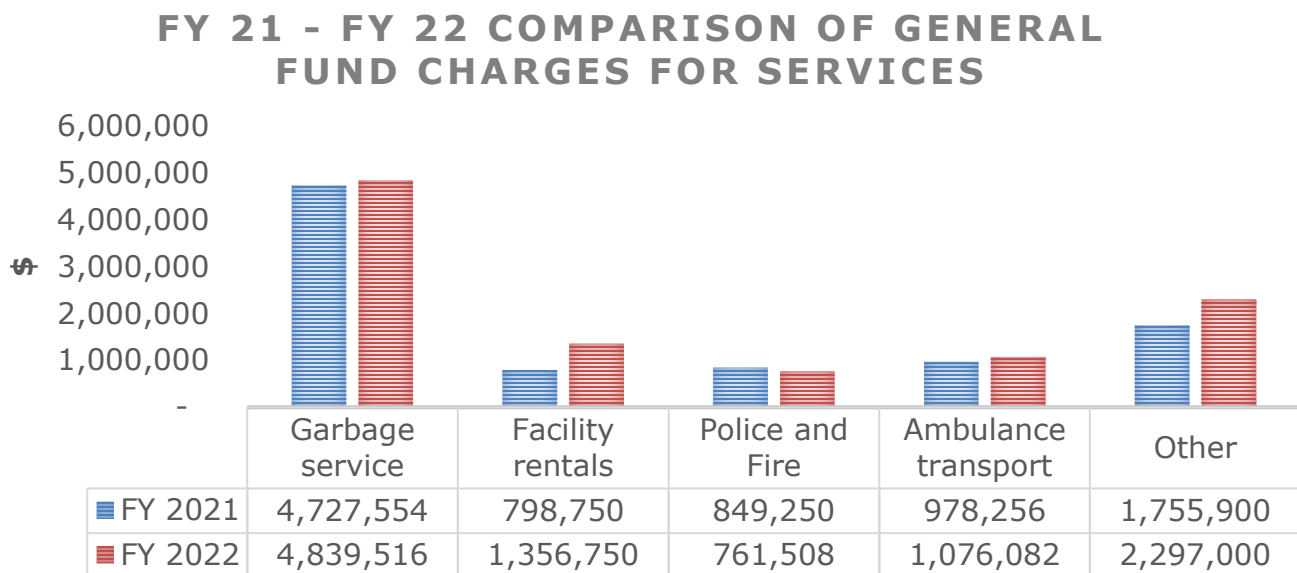
Thankfully the economic shutdown did not appear to affect utility water production. The following graph shows water production for the current calendar year and compares it with flows from the prior five years. Currently production is above average and seems to be following a similar trend from 2017 and 2020.

Water Production Flows - 6 Year History



General Fund Charges for Services

General Fund charges for services are estimated to increase 13% from \$9.1 million to \$10.3 million. Garbage services are expected to stay flat with inflation at 2.4% and are structured to keep pace with solid waste service expenses. Facility Rentals will see the greatest increase as the new Events Center is expected to experience strong bookings for weddings and events and accounts for about half a million of the growth in revenue. Police & Fire Services will decline 10%, largely associated with declines in fire inspection fee revenue from expected slowdowns in the construction industry. Ambulance transport revenues are also expected to return to their pre-pandemic levels (+10%) as the pandemic had previously reduced calls for emergency transport. The Other category includes items like program fees paid for activities at the community center, recreational fields, or other facilities, and is expected to increase almost 31% as public facilities and programs will be fully open in the new fiscal year.



Overall, charges for services were estimated based on historical experience and estimates based on a return to pre-pandemic activity.

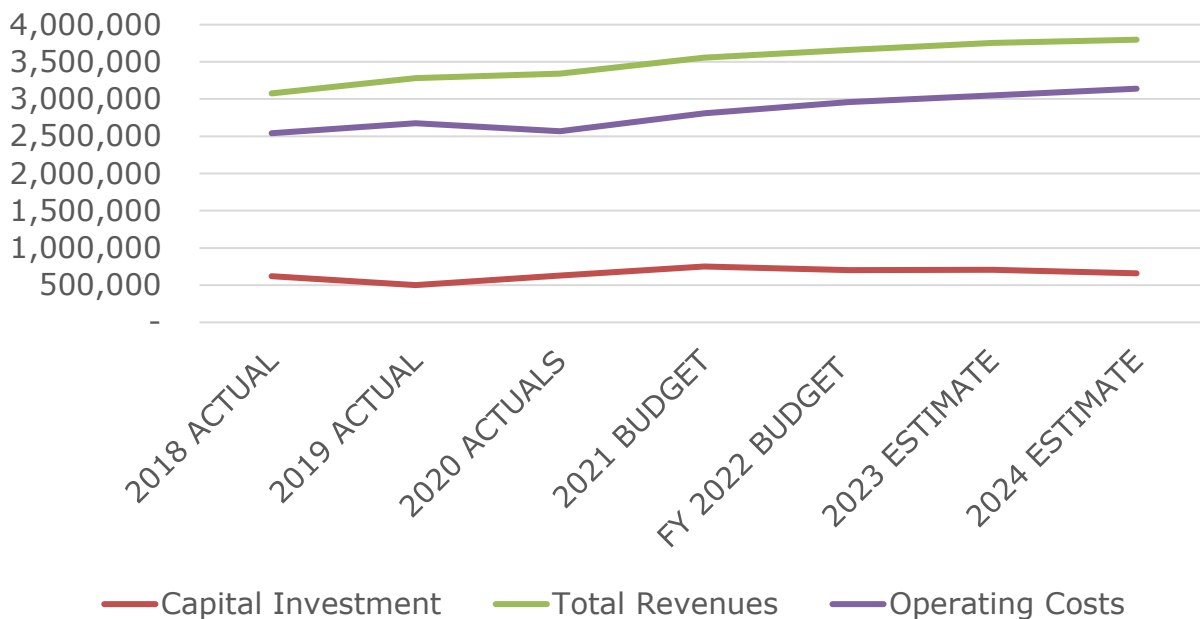
Stormwater Charges for Services

Stormwater utility fees provide funding to treat stormwater runoff, control flooding and to maintain and improve the quality of the lakes in the city. The fee is based on the impervious surface area on an owner's property and the fee per equivalent residential unit (ERU 2,324 SF) has been \$11.56 per month. Of the 114 stormwater utilities that fully responded to a November 2020 survey by the Florida Stormwater Association, Winter Park ranked the 20th highest just below the City of Orlando when all rates are standardized for the ERU size. The proposed budget includes a 5% fee increase in order to maintain the capital plan at its current funding level and would

move Winter Park to 19th just above Orlando, assuming no other jurisdiction makes a change to their rates. This would raise Winter Park's stated rate to about \$12.14 and would raise an estimated additional \$177k in revenue. Without this change, the stormwater planned CIP spending of \$700k would need to be reduced to \$523k. Winter Park maintains a significant number of lakes and waterways given the size of the jurisdiction and has always had a higher rate, in the past, Winter Park was the 14th highest but started to improve in comparisons as the last rate increase was over five years ago.

The Stormwater Utility Fee is expected to generate \$3.6 million in FY 22 with \$700k allocated to capital improvements and \$2.9 million used to fund the stormwater and lakes operations and maintenance throughout the city. As stormwater revenue is generated from impervious coverage, the city Finance and IT departments have been performing an audit of every parcel in the city. Currently the fee is placed on a customer/tenant's utility bill but any time a store goes vacant, the utility does not receive the stormwater revenue owed until a new tenant takes occupancy. For this reason, many utilities have switched to placing the stormwater fee on the tax bill, making it the responsibility of the property owner to pay in full annually, and then divide among the tenants. While this is a much more efficient and fair method for collection, it may cause some short-term inability for property owners to pass through to tenants. Staff is still reviewing options for bringing this potential change forward at a later date.

Stormwater Revenue History & Forecast

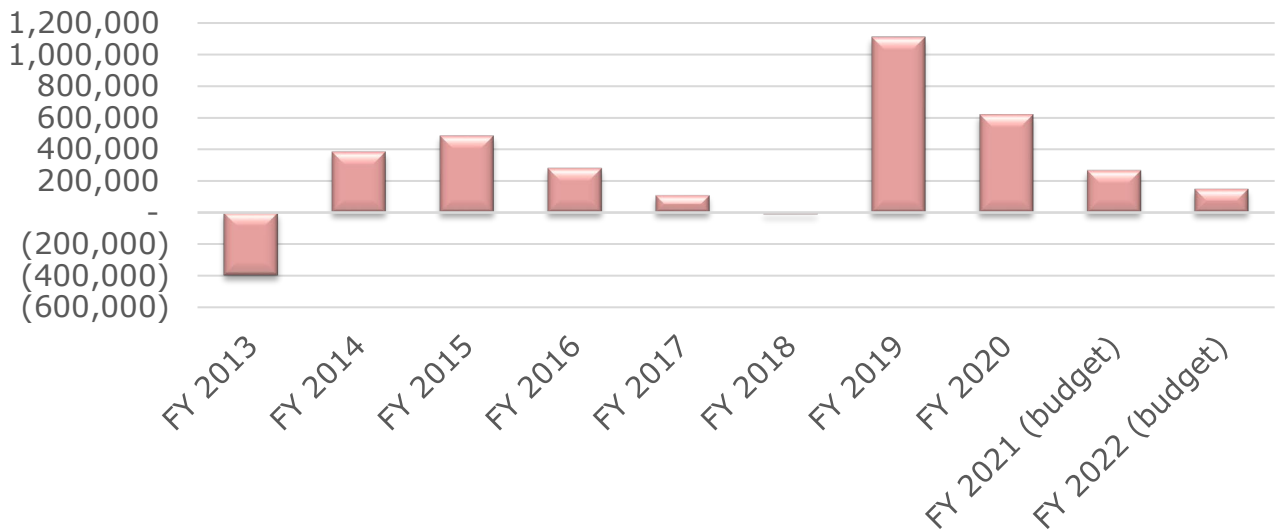


INVESTMENT EARNINGS

Other Revenue (-11.6% General Fund) consists primarily of investment earnings from the city's investment portfolio. Funds are conscientiously being invested to earn a fair return on the city's resources within the investing guideline restraints allowed. Unlike a personal retirement or stock account that may invest in numerous investment options of varying degrees of risk, the city has a local investment policy adopted by the Commission that mirrors the state statutes and covers three priorities for public funds. The primary objective of the investment activities is the safety and preservation of city funds. Second, the investment strategy will provide sufficient liquidity to meet the city's operating, payroll and capital requirements. Third, funds will be invested to maximize the return on the portfolio while minimizing investment risk. This primarily means that the city invests in treasury securities and federal agency instruments of short to intermediate terms. The city typically experiences about a 1.3% annual investment yield on its portfolio.

As can be seen in the chart below, investment earnings have fluctuated widely based on interest rates and changes in the fair value of investments. The surprise drop in interest rates in FY 19 caused a significant increase in the city's investment portfolio value. As rates drop, the value of higher rate notes increases as they become more desirable. Despite this seeming paper gain, it is only on paper, and would only be realized if the investment holdings were sold. As investments must be "marked-to-market" reflecting the current value of the bond if sold now, investment earnings reflected on the books may now overstate revenues in any given year as in almost all cases the city will hold all bond investments until maturity and not liquidate below the par value. Now that the Federal Reserve has been discussing tapering bond purchases and potentially raising interest rates, yields have been rising which hurts the paper value of previously purchased investments. For the purpose of budgeting, investment earnings in FY22 have been based on actual interest income that will accrue from the holdings. The reality is that if the Fed raises rates or hints at raising them sooner than expected, it is likely that the value of the city's portfolio will fall in the short-term.

Investment Earnings: FY 2013 - 2022



It is extremely difficult to speak confidently about potential revenue growth in investments in the future due to the sensitivity to rate policy of the city's investments.

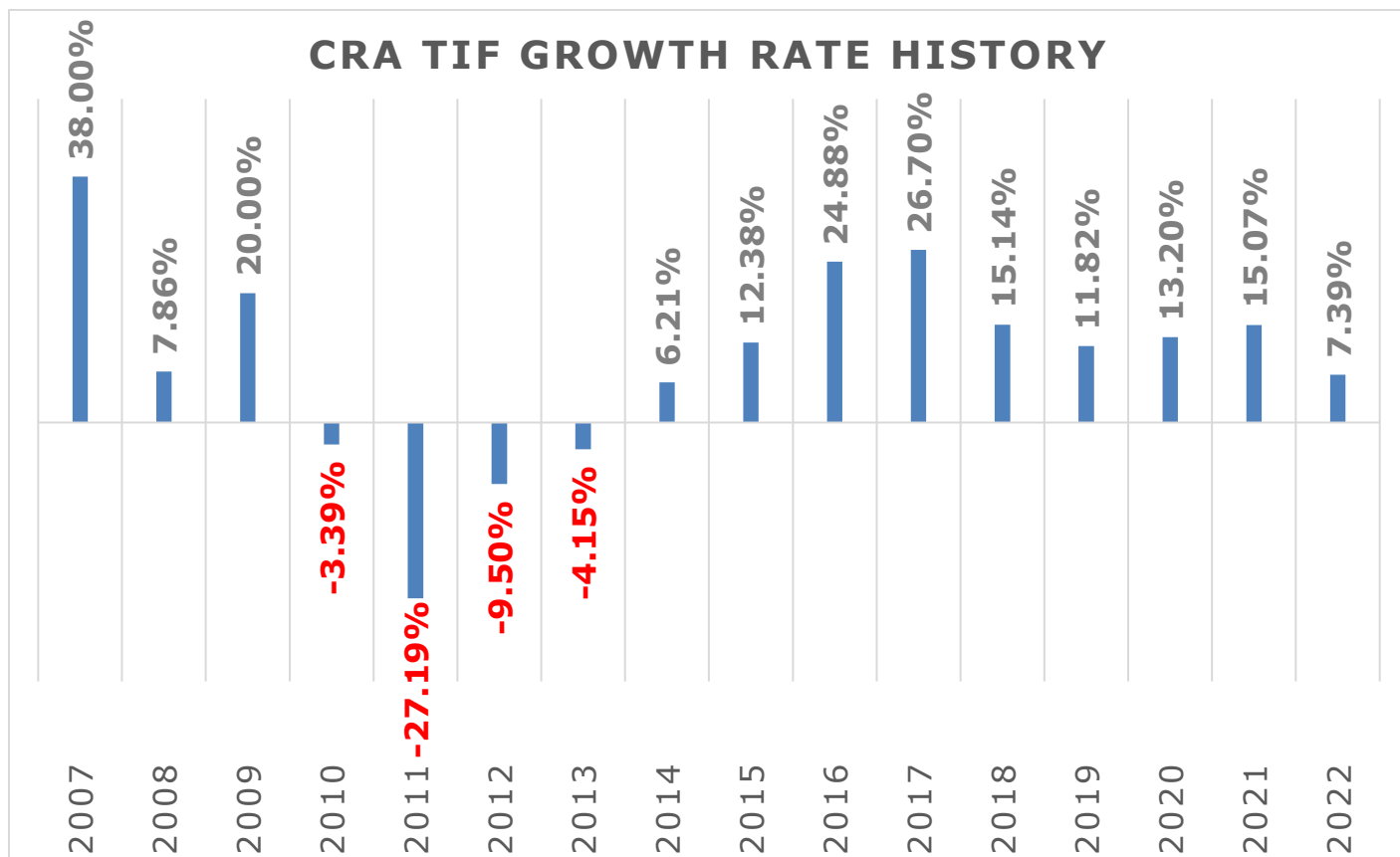
TRANSFERS

The majority of General Fund transfers come from the Water and Sewer Enterprise Fund as a return on investment and the electric franchise fee equivalent from the Electric Services Fund. Total transfers in the budget amount to \$5.3 million, representing 8.2% of total revenues, and are expected to rise 4.1% after a previous decline of 5%. This revenue source will continue to be constrained by revenue stagnation in the Electric and Water Utilities.

COMMUNITY REDEVELOPMENT AGENCY

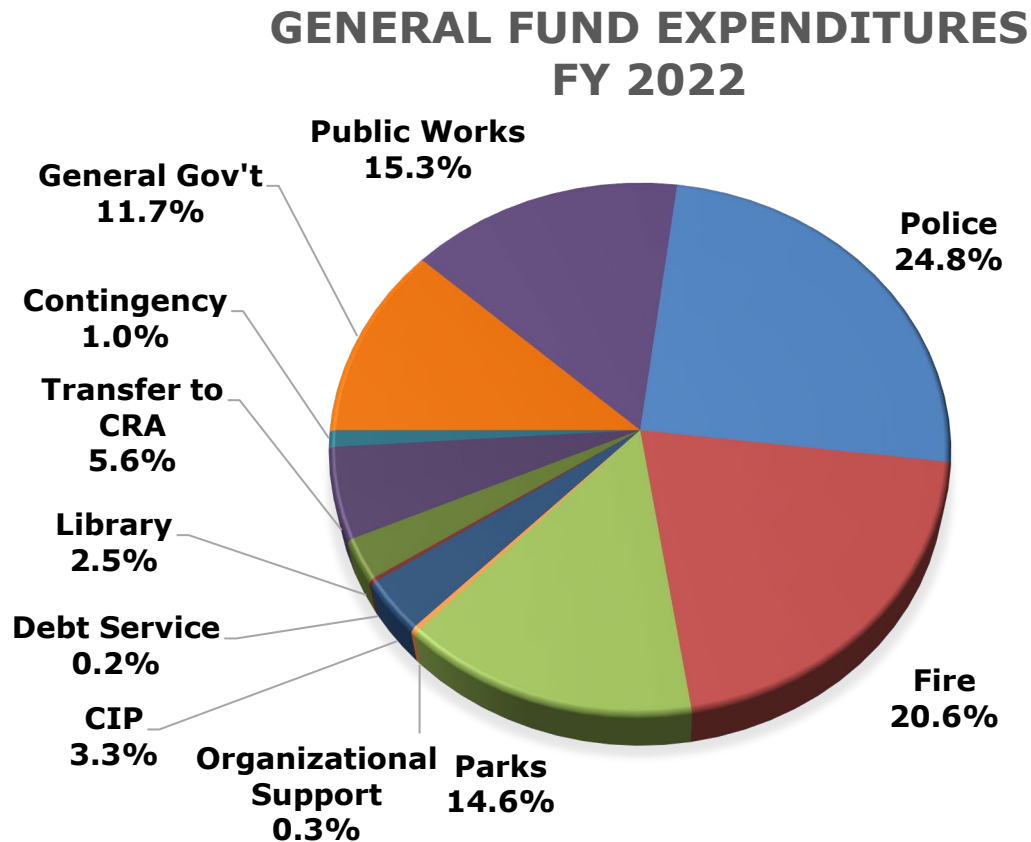
The CRA will post a significantly lower growth rate in Tax Increment Financing revenue at 7.4% over actual receipts in FY21. CRAs receive their revenue as contributions from both the city and county calculated off the property tax growth from the base year in which the CRA was established. The city and county then contribute 95% of the tax increment funding (TIF) total to the CRA as calculated by their respective millage rates. The Winter Park CRA's base year taxable value was set at \$263 million in 1994 (then revised in 1999). Today the taxable value totals \$1.2 billion, a 356% increase and is one of the great financial success stories for Winter Park. In FY 22, the county will contribute \$3.17 million of increment funding that would otherwise go to county general fund use and Winter Park will contribute \$3.6 million which is reflected as a transfer expense in the General Fund. Total TIF funding will equal about \$6.8 million. These numbers take into account that the CRA will have to rebate a portion of TIF received from the county due to thresholds in the original agreement. The CRA receives 95% of all increment value up to \$2 million, 70% of

any amount between \$2 – 3 million, and 50% of any amount above \$3 million. This will cause a diminishing return curve for future TIF revenue growth and the CRA expects to rebate \$773k. From the following graph, TIF rate of growth is slowing in FY22 as downgrades in commercial property values weigh on CRA revenue. The CRA receives 70% of its revenues from commercial properties, which is almost the inverse of the city as a whole which receives less than 20% from commercial.



Expenditures

The discussion below highlights the overall allocation of General Fund Expenditures including personal services, operating, and capital. General Fund expenditures total \$65.1 million, an increase of 8.9%.



As shown in the chart above, just under 45.5 percent of the General Fund budget is expended for Public Safety services related to Police and Fire. Support for the city's numerous parks and recreation facilities make up 14.6% and Public Works support for city infrastructure at 15.3%. At just under 12%, General Government encompasses all other city operations including management, finance, information technology, building and planning, communications, and administrative services. With the growing value of the CRA area within the city, the transfer to the fund has increased and as funding is expended for capital projects, this transfer could be viewed as a capital spending increase. Funding for Capital Projects in the city's CIP makes up 3.3%, support for the city's Library at 2.5%, and contingency at 1.0%. Debt service costs have declined with the completion of payments for the note that funded improvements to Park Avenue from 1998. Organizational support represents funds from the General Fund contributed to the city-wide pool of monies that go towards non-profit partners in the city. This year the total pool from the quarter point of gross revenues the major funds will total approximately \$350k in funding.

PERSONAL SERVICES

City-wide salaries and benefits are expected to increase almost \$2.3 million or about 4.4% as regular wage and benefit inflation as well as the funding of all previously frozen positions (~\$600k), adds to the growth in expense. Additionally, the opening of the Events Center and hiring of additional full and part-time positions, will add to cost increases (\$324k). The City Commission also approved adding two new Parks Service Worker positions and one Maintenance position. Overtime wages are expected to decrease (-5%) as the hire of frozen positions is likely to take pressure off overtime costs. While underlying wages will grow 4.2%, benefits city-wide will grow with the rate of wages at 4.4%. Police and Fire pensions will remain flat while general retirement contributions will increase for an overall change in retirement benefits of 3.8%. Most notably is a significant seven-fold increase in unemployment costs that are set by the state and are being increased to restore depleted unemployment insurance coffers that have been exhausted by the high unemployment felt during the pandemic. Workman's Comp will also increase significantly due to under allocating in the FY21 budget that is now corrected. As the city is self-insured for health insurance, it is able to take advantage of a lower cost structure and a healthy healthcare claim reserve to act as a buffer against any significant impact the pandemic may have on claims. As such, healthcare costs are being held flat and the city will utilize its claim pool to absorb any FY22 increase in costs (estimated at \$500k). This will help with keeping costs down in FY22 but it is likely that costs in FY23 will likely need to increase. Healthcare claims trends have been difficult to track during the pandemic and having an additional year of data will be crucial to determining any return to normalcy.

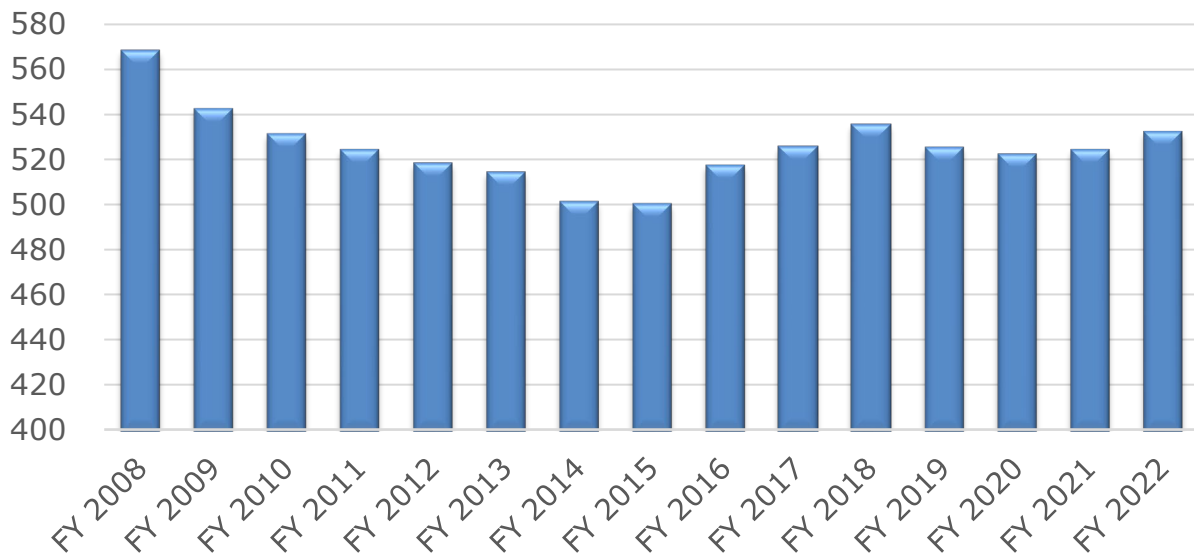
Other Wages is made up primarily of Public Safety related pay, which includes incentives and pass through pay for contracted Police and Fire services. Pension costs include general employee retirement plans as well as Police and Fire pensions. Other Benefits includes workers comp, AD&D, life insurance, FICA, unemployment and other required employee costs.

City-Wide Wages & Benefits (values in thousands)	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	\$ change	% change
Wages	33,706	34,616	35,908	37,432	1,524	4.2%
Regular Wages	30,198	31,390	31,811	33,195	1,384	4.4%
Part Time Wages	781	705	940	1,244	304	32.3%
Overtime Wages	1,897	1,785	2,140	2,028	(113)	-5.3%

City-Wide Wages & Benefits (values in thousands)	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	\$ change	% change
Other Wages	830	736	1,017	965	(51)	-5.0%
Benefits	14,899	15,813	16,106	16,871	765	4.7%
Group Healthcare	5,779	5,818	6,143	6,236	94	1.5%
Pension & Retirement	5,826	6,748	6,555	6,804	249	3.8%
Other Benefits	3,294	3,247	3,408	3,831	423	12.4%
Totals	48,605	50,429	52,014	54,302	2,289	4.4%

The following chart reflects authorized positions for the past 15 years and the proposed FY22 budget year. The increase in FY16 is when the Electric Utility operations were brought in-house and 17 positions were added. In FY18, Tennis Center operations were brought in-house. In FY19, Facilities service was privatized and in FY20, mowing services were contracted out. This represents a 6% decrease in employment count since 2008 and comparing FY16 to FY22 shows that positions have only grown by 3% in the last 7 years. The opening of the Event Center and associated full-time positions, account for the majority of changes in FY22.

Number of Full-Time Permanent Employees (Includes Electric, Water, Stormwater, CRA)

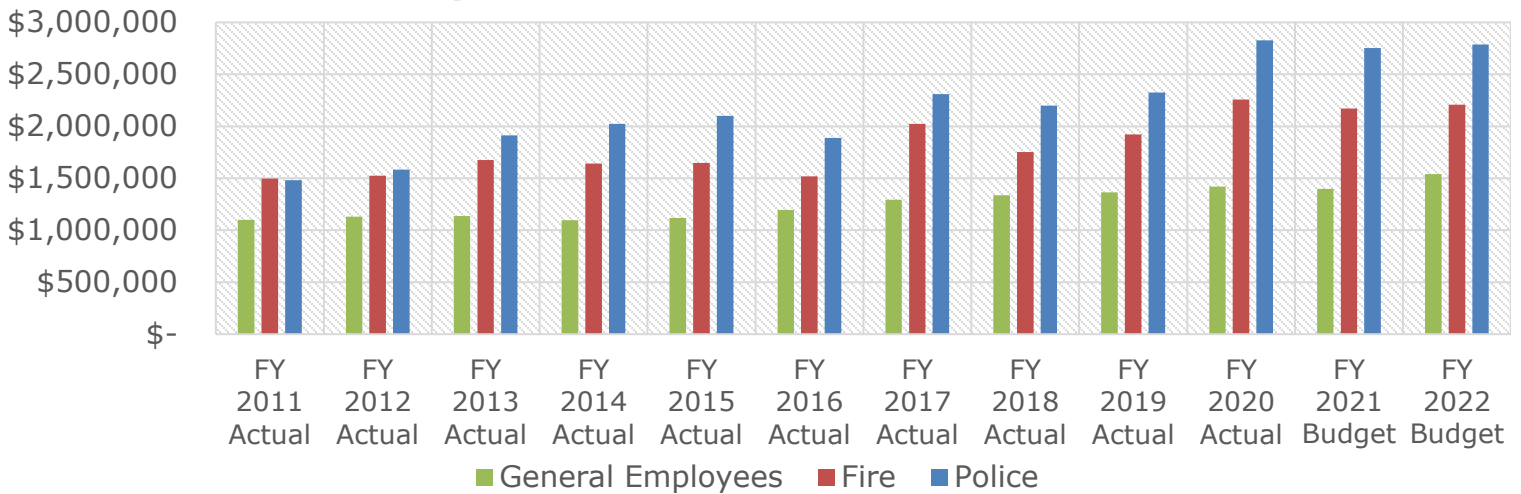


A description of positions added and deleted is included in the Programs section of this document.

General employees of the city participate in a defined contribution pension plan and contribute three percent of their compensation. The city contributes seven percent of pay to this plan.

Police and fire service employees are covered by defined benefit pension plans. The following chart breaks out the history of pension costs.

City Pension Costs FY 2011 - FY 2022



OPERATING EXPENSES

The chart below shows the trend in operating costs (costs other than payroll, capital or debt service items) over the past five years for the city's more significant funds with the exception of internal service funds (the revenues that fund their operations are already reflected as costs in the funds below).

5-year Operating Expenditure Trends (Excludes internal service funds)

Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ change	% change
General Fund	18,449,829	20,841,978	20,441,683	20,331,893	22,943,166	2,611,273	12.8%
Stormwater Utility Fund	1,111,996	1,124,225	1,041,180	1,158,543	1,194,871	36,328	3.1%
CRA	664,459	651,410	691,511	1,491,071	1,021,920	(469,151)	-31.5%
Water & Sewer Fund	5,085,543	5,834,571	5,232,480	5,763,509	6,096,566	333,057	5.8%
Electric Service Fund	32,939,201	31,504,855	22,963,759	24,201,000	24,738,030	537,030	2.2%

Operating costs in the General Fund will increase by 12.8% or \$2.6 million. Contracted services will increase almost 39% or \$1.4 million and make up the largest single change in operating cost expansion. Half of the growth comes from City Commission approved \$750k allocation to the Planning & Transportation Department to perform road and transportation infrastructure studies that would make the city

ready to take advantage of potential grants. Other contributors to increased costs are due to the restoration of funding with opening the new Library and Events Center (~\$220k) after the former Civic Center was closed. Enhancing road repaving and brick replacement (\$140k), urban forestry services for tree trimming (\$65k), Tennis center (\$55k) due to anticipated increased play, and \$50k in the Fire Department to contract training services for internal and external stakeholders, are the other major drivers of contractual cost increases. Purchases of operating equipment will rise \$96k primarily due to restored purchasing of police equipment that was deferred during the pandemic year. Spending on city attorney services will increase \$85k as the last couple years have seen expenses well in excess of budget. Spending on software licensing and maintenance contracts will grow \$307k. This significant increase highlights how most industries are moving to a cloud based, subscription format for most services. Annual subscriptions for Microsoft licensing of the Office Suite, and new services such as the city's public agenda program Granicus, and updates to products offered by Cisco, will account for almost a third. Enhanced spending on maintenance contracts for fire safety gear and annual maintenance of the body camera program, will also contribute a third of this cost. Road materials and supplies to raise the city's annual repaving program from seven miles to eleven annually will add \$185k. With the reopening, training and education costs, primarily tied to Public Safety, will increase by \$81k, restoring some of the spending that had been cut by almost half during the pandemic. Utility costs for electric and water are rising \$67k, predominately tied to the opening of the Library and Events Center. To balance the budget, the city maintained its reduced allocation transfer for equipment and vehicle replacement which had been lowered from \$1.9 million to \$1.3 million during the pandemic. Due to constrained revenue recovery, restoring this funding in FY22 was not possible but is planned to be gradually reintroduced in FY23 and FY24. This is a short-term solution to a fiscally constrained budget year made possible by adequate funding allocated in prior years to ensure that city keeps its fleet in good working order. If the economic downturn is sustained, reducing these transfers could eventually require the city to adjust its replacement schedule, keeping older vehicles and equipment longer than it ordinarily would.

The Stormwater Utility Fund will grow at 3.1% or \$36k with no single operating item standing out but rather general cost inflation being responsible for the change.

The Community Redevelopment Agency operating expenses will decrease by 31.5% or almost \$470k. This is due to the half million spending increase that was approved in last year's budget to support pandemic recovery in the district. As this \$500k will not be reallocated this year, the operating budget for the CRA will decline. The CRA budget will maintain spending for affordable housing initiatives at \$200k per year, and refunding of the Business Façade Matching Grant program (\$100k). To-date the city has completed over 150 rehabilitation projects for single-family homeowners and over 50 façade improvements for CRA businesses with a 12:1 match ratio on private/public funds invested. The CRA will also maintain a healthy contractual services budget to help address traffic and planning related studies in the district.

Water and Sewer Fund operating costs will increase 5.8% or \$333k in FY22. Annual subscription payments, shared with the Electric Utility for the new Sensus meter software that will bring smart meter analytics and data to the city, account for almost half of the increase. Other smaller changes include water line materials (\$50k), credit card transaction fees paid by Utility Billing (\$60k), and general equipment and operating supplies (\$63k) round out the other major increases. The utility will provide the second of three years of accelerated meter replacement funds to replace again water meter stock. Interlocal agreements governing the cost sharing of wastewater treatment is not included in the operating figure above but will represent a \$462k increase in cost. This is another significant increase (+8%) and reflects higher costs from partner jurisdictions for the treatment of the city's wastewater.

Operating costs in the Electric Services Fund will increase slightly by 2.2% or \$537k. A slight increase in the planned spending on bulk power (\$111k), \$50k for additional tree plantings where electric lines have necessitated removal or significant pruning of existing trees, and spending on the utility's share of new analytical software (\$42k) make up some of the more significant changes. In addition, the City Commission approved spending \$110k on energy efficiency studies for city buildings. The largest single increase is almost \$350k (+13%) for transmission line wheeling costs. This is money paid to Duke Energy for the use of their electric distribution system to get power that the city has purchased from other providers to the city. It's almost like an electric energy toll road and since Duke lines surround the city, there is no other competing vendor to purchase transport from. Regulation of rate increases for the major utility companies is controlled by the Federal Energy Regulatory Commission (FERC). The history has been that these charges increase by about 10% annually and the utility anticipates that these costs will eventually become one of the largest components of the bulk power portfolio. The operating budget also maintains the second of three years of an extra half million to replace electric meters with smart meters throughout the city. Overall cost expansion has stayed low because the largest single operating cost, bulk power supply, has pricing locked in for another 5 years and has afforded the utility the operating room to make expanded capital improvements to electric undergrounding, substation maintenance, and solar projects, without needing to raise rates and adding \$1 million to reserves. These capital and contingency items are discussed in further detail throughout the Transmittal Letter, Budget Highlights, and 5-Year CIP portions of this document.

CAPITAL OUTLAY

Capital outlay includes those expenditures for equipment over \$5,000 with a useful life of more than one year. This year's budget will see a significant decrease in capital equipment purchases due to expected revenue constraints. The most significant capital outlay in the budget includes:

CRA Fund:

\$6,567 CRA: Replacement Kiosk A/C units for upkeep maintenance.

General Fund:

\$22,500 Parks: New flatbed trailer for the Kubota and Z Spray Spreader for landscaping efficiency.

\$7,000 Parks: Alpine Magnum stump cutter to allow staff to clear stumps more efficiently for replanting.

\$5,000 Information Technology: Office improvements and furniture.

Public Works Fund:

\$30,000 Street Drainage: 6" Piston Pump replacement for reliability.

Water and Sewer Fund:

\$8,000 Wastewater Collection: Aluminum Trench Box for tool organization and safety.

Electric Services Fund:

\$200,000 Electric Street Lighting: capital repair and replacement.

\$180,000 Electric Street Lighting: new decorative street lighting.

Equipment Replacement Fund:

\$1.30 million for the capital replacement reserve of vehicles and equipment, at the end of its useful life. The long term replacement needs for budget smoothing would require \$1.85 million annually, however all necessary vehicle replacements for FY 22 are provided for with this funding.

\$30,306 for future copier replacements. The City streamlined its copier purchases, management, and maintenance with Konica Minolta.

CAPITAL PROJECTS

Capital Projects total \$21.6 million for the FY22 budget, a \$3.6 million increase over the prior year budget to reinstate some of the \$5 million decrease from the FY21 capital budget reductions. Project details are in the Capital Improvement Plan (CIP) portion of this document. Capital projects are accounted for in the Community Redevelopment Fund, General Capital Projects Fund, Stormwater Capital Projects Fund, Water & Sewer Fund, and Electric Services Fund. A selection of major capital projects are highlighted below:

General capital projects funded include:

\$835,082 for pavement resurfacing and brick road repairs.

\$500,000 was set aside to accumulate funds for the replacement of roofs, air conditioning, paint, flooring, and other capital maintenance for the city's facilities and operational sites.

\$500,000 for cemetery improvements to expand columbarium offerings.

\$350,000 for information technology infrastructure upgrades including cybersecurity, wireless systems and site security improvements.

\$200,000 estimated reimbursement payment for road construction at Ravadauge.

\$200,000 towards the Fire Safety Equipment Fund. Funds will be allocated each year and go towards the purchase of major, necessary equipment. Funding in FY 22 will go towards completing an upgrade to the emergency dispatch CAD system.

\$200,000 to replace athletic field and tennis court lighting.

\$170,000 towards Police Equipment Fund. Funds will be allocated each year and go towards the purchase of major, necessary equipment. Funding for the next four years will support the replacement of the aging emergency radios.

\$115,000 from the General Fund for major parks maintenance items which include sport facility, playground, park, and minor infrastructure improvements.

\$100,000 to replace to pool pump at Cady Way pool.

\$100,000 for planned replacement of pavement, sidewalk, bike path, and curbs.

\$100,000 for planned pedestrian and traffic signal upgrades.

\$85,000 for scheduled replacement of parks pavilions.

CRA capital project funded include:

\$2.4 million additional towards the relocation of the post office and acquisition of the post office property to expand Central Park.

\$625,000 to advance some of the planned improvements to MLK Park, including athletic fields, a memorial corner, and some site preparation work.

\$500,000 to advance the planned Central Park Stage replacement improvement.

\$400,000 to improvements to New York Streetscape.

\$100,000 for CRA Infrastructure Improvements.

\$40,000 for small scale CIP improvements.

Stormwater capital projects funded include:

\$500,000 for North Lakemont Seminole Ditch Piping.

\$175,000 for drainage improvements.

Water and Sewer Fund capital projects funded include:

\$2,200,000 for UT lines replacement and relocations for State Road 434 road widening.

\$731,000 to replace sub-standard water mains.

\$668,000 for rehabilitation of defective sewer mains.

\$416,500 for capital improvements to the city's Water treatment plants.

\$260,000 for Lift Station repair and replacement.

\$100,000 for water and sewer relocation during FDOT 1792 road project.

\$80,000 for capital improvements to the Winter Park Estates Water and Wastewater plant.

Electric Services Fund capital projects funded include:

\$6,400,000 to underground electric utility lines. This is an expansion of funding made possible by savings from the new bulk power deal.

\$1,227,672 million for annual routine capital improvements to the distribution system.

\$500,000 to expand the solar awning project at the city compound.

\$250,000 for upgrades to electric substations.

DEBT SERVICE

The city currently provides for debt service of the General Fund, Community Redevelopment Agency, the Water and Sewer Fund and Electric Services Fund.

General Obligation Debt Service for FY 2021-2022 totals \$1.95 million. This amount covers the principal and interest necessary to make payments on the 2017 & 2020 library bonds.

General Obligation Bonds, Series 2017 & 2020 covers the debt service for the \$30 million in authorized bonds for the new Library & Events Center that was approved by a voter referendum. These bonds are supported by an added voter debt service adjustment to the millage rate, with the FY 2022 debt service payment totaling approximately \$1.95 million.

Debt service for the Community Redevelopment Agency (CRA) includes \$1.5 million for debt service on loans outstanding as of September 30, 2021 for the Community Center and various capital improvement projects. Final debt service payment is due in 2026.

The Orange Avenue Refunding Revenue Note, Series 2012A will have total debt service payments of \$147k and are payable from special assessments from owners of property adjacent to the improvement area.

Annual debt service on the Trane air conditioning and lighting loan is \$147k. Paying agent fees on all debt was estimated at \$1,000 and is reflected in the fund summaries.

Issues outstanding in the Water and Sewer Fund are the Series 2011, 2017 and 2020 Water & Sewer Revenue Bonds. Total debt service for principal and interest on these bond issues is \$4.7 million. The 2011 bonds mature in 2022. The 2009 bonds were refinanced to become the 2017 bonds. The old 2009 bonds were issued to refund a portion of the 2004 bonds with fixed rate debt and provide funding for an automated meter reading system and additional funding for improvements at the Iron Bridge Regional Wastewater Treatment Facility. The 2020 bonds refinanced the 2010 bonds which were issued to refund the remaining 2004. The 2011 bonds were issued to refund the portion of the 2002 bonds maturing after December 2012. Other costs associated with these bond issues include \$2,000 in paying agent fees.

Issues outstanding in the Electric Services Fund are the Series 2010, 2014 and 2014A, 2016, and 2019 Revenue Bonds. Total debt service for principal and interest on these bonds is \$4.8 million. The original 2005A and 2005B bonds were issued to finance the acquisition of the electric distribution system in most of the city and necessary improvements to establish it as a stand-alone distribution system. The 2009A and 2009B bonds were issued to refund a portion of the 2005A and 2005B bonds with fixed rate debt. The 2010 bonds were issued to refund the remaining 2005B bonds that were outstanding in December 2010. The 2014 and 2014A bonds refunded an additional portion of the 2005A bonds at a fixed rate. The 2016 bonds refunded the prior 2007 series bonds which were issued to fund the undergrounding of certain major feeder utility lines, the electric portion of an automated meter reading system and to refund the series 2005 Revenue Anticipation Note. The new 2019 bonds were a refunding of the old 2009 bonds. The city also maintains an \$8.0M line of credit with SunTrust and the annual fee to have this line of credit available is \$20,000.

ORGANIZATIONAL SUPPORT

The city supports several nonprofit organizations serving the greater Orlando area that make the community a better place to live and provide a direct benefit specific to the Winter Park community. The City Commission utilizes a funding methodology to determine the pool of resources available for outside organizational support. As part of the annual budget process one-quarter of one percent (0.25%) of gross

revenues of the General Fund, Electric Fund, and Water Utility are designated for organizational support. The total estimated funding pool for next fiscal year will total \$350,000. A number of organizations that receive support from the city have executed contractual agreements with benchmarks to ensure that public funds are utilized to achieve desired goals and remain accountable to the citizens. Due to revenue constraints last year during the pandemic, allocations were reduced, now with some recovery underway, funding has been restored to historic levels. It should be noted that these proposed allocations do not necessarily represent the funding requested by organizations but rather what has been historically allocated and that can fit within the policy limit of \$350k. No organization, except the Library, receives more than half their total operating budget from the city. Planned funding for organizations is listed below:

Winter Park Public Library - \$1,657,004. Traditionally the city has increased support by 3% each year however the city will be assuming approximately \$150k or about 10% of the annual contribution in costs that the Library will no longer need to budget for and this effectively provides an increase in funding. The Library will also receive \$600k in earmarked funds from the ARPA for general operating use.

Doctor Philips Performing Arts Center - \$100,000

Mead Botanical Gardens - \$85,000*

Winter Park Historical Association - \$80,000*

United Arts - \$17,000*

Winter Park Day Nursery - \$35,000*

Blue Bamboo Inc. - \$10,000* (requested \$40k for FY22)

Polasek Museum - \$23,000*

Support for the following organizations was included in the Community Redevelopment Agency's budget as these organizations generally support activities benefiting functions located in the Community Redevelopment Area:

Heritage Center - \$40,000*

Enzian Theatre - \$7,000*

Welbourne Nursery - \$35,000*

Winter Park Playhouse - \$40,000*

Depugh Nursing Home - \$20,000*

*These organizations will also receive \$25k each in support from the ARPA funding.

In addition, the city plans to utilize \$200k in ARPA funds to create a grant round for non-profits in the city that do not currently receive any city support to help with post-pandemic recovery.

CONTINGENCY

The city reached its goal of 30% (29.5%), or \$16.8 million unencumbered reserves in the General Fund as a percentage of reoccurring expenses in FY20. However, the pandemic effect on the budget in FY21 forced the city to make a mid-year downward revision on expected revenues that removed the \$550k planned addition to contingency. As a result, the percentage is estimated to fall to about 29% by the end of FY21 even though the city is expected to add mildly to total reserves³, raising the year-end balance to \$16.9 million. In the proposed FY22 budget, the city will add \$658k to reserves if not reallocated or spent. However, as the total expenditures in the General Fund will be recovering in the post-pandemic world, this raises the denominator in the equation and to keep the percentage constant, the city would need to add considerably more to contingency. Based on the proposed budget, the reserves percentage will fall to 28% by the end of FY22 even though reserves will increase to \$17.5 million.

In order to reach the 30% mark, the city would need to set aside an additional \$1.2 million and reach a balance of \$18.7 million. This would be almost impossible given that revenues have not fully recovered in FY22 and that the balanced budget is already relying on \$2 million of support from the ARPA funds to support city services and capital spending. This means that as the economy recovers, the city needs to be diligent in holding cost inflation steady, being prudent with the addition of new positions, and carefully weighing any assumption of additional services that come with higher ongoing operating obligations. For a discussion of the outlook in the General Fund, please see the Ten-Year Proforma portion of this document.

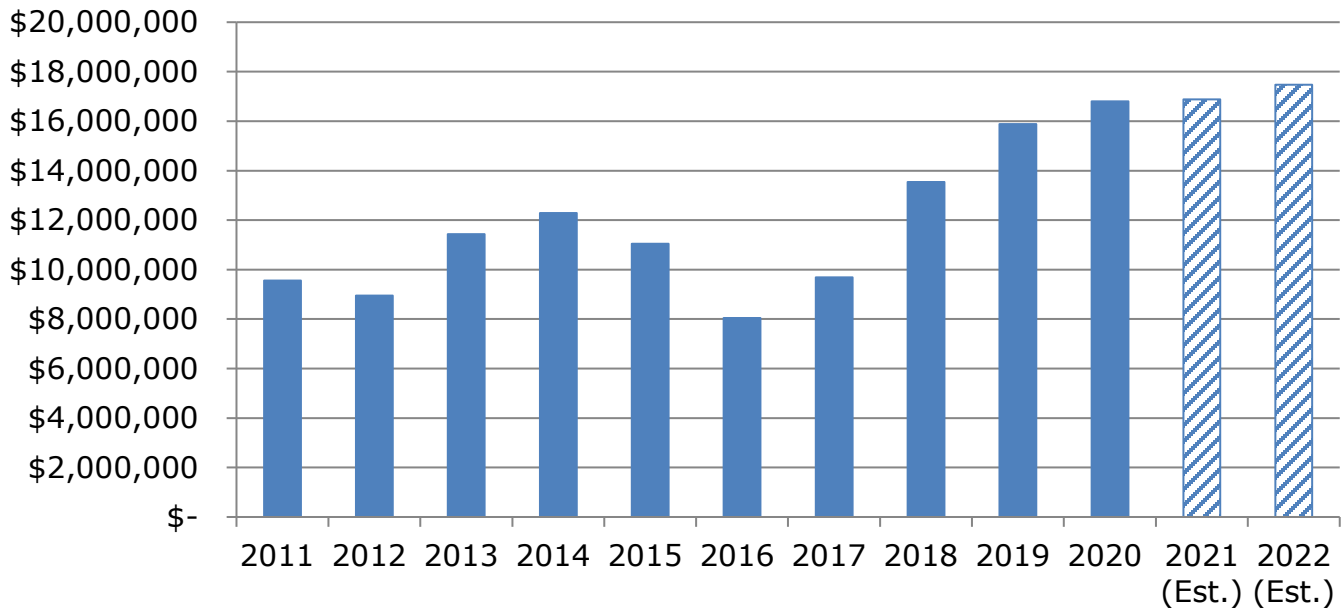
Though the reserves percentage is slipping momentarily, the trend over time has been a significant improvement. In 2007, total reserves stood at \$1.7 million, now they are ten times at \$17 million.

In light of the reduced revenue outlook due to the recession recovery, the city is not setting aside the \$350k commuter rail placeholder funding that has been present in past budgets. There is still no solid start date for when these payments will be required, and could be in FY23 or FY24. If Orange County passes their penny sales tax proposal for transportation improvements, that new tax would cover these payments and remove the city's obligation to support commuter rail.

Further discussion on fund balance can be found in the Cash Reserves section of this document.

³ Based on a June 2021 year-end estimated final budget that shows revenues outpacing costs by \$80k.

Unassigned General Fund Balance



Ten-Year Pro-formas

To gauge the effects of current service levels, funding decisions, and revenue trends on future periods, ten-year pro-formas were prepared for the General Fund, Water & Sewer Fund, Electric Fund, and Community Redevelopment Agency. Also, incorporated in the pro-forma is funding for the city's five-year Capital Improvement Plan which is included under the Capital Projects portion of this document. For all the pro-formas, known near-term impacts were factored into revenue and expenditure growth assumptions, while later years' growth estimates are based on long-term historical averages. These pro-formas are passive and do not consider ongoing management intervention. The trends indicated in the analysis should be used to inform policy decisions, not create exact estimates of any given future year's results, as those will be subject to change every year.

Global Outlook:

The world is emerging from a unique time as the pandemic recedes and everyone attempts to carve out a new feeling of normal life. Pro-formas are inherently biased and must make a number of assumptions about the future. They work best when assumptions are adjusted to gauge how different outcomes will affect the overall long-term financial health of the fund. Underlying the overall assumptions of this pro-forma is the belief that the post-pandemic recovery will continue in FY23. It does not assume a resurgence of the virus or that there will be another global shutdown. It does assume that some sort of slowing in the real estate market will occur in the near-term. This is largely a guess that provides conservatism to the model. If the full ten years is inflated as if nothing could ever go wrong, then it could overstate the strength of funds in the long-term. As recessions often occur within ten-year periods, it seems safe to assume some slower growth in particular years.

The following details the list of global assumptions common to all the funds' pro-formas:

Personnel Costs: The model assumes that wage and those benefits tied to wages, will inflate at an annualized rate of 3%. This matches with the city's merit-based pay increases that typically provide 2% - 3% increases in pay and leaves some room for long-term employee count growth. If employee count changes drastically either through adding new services or outsourcing existing ones, this would no longer be a fair assumption.

Healthcare: Representing what the city pays for health plan costs for employees, this is expected to grow at 7 -8% annually.

Fuel: Fuel prices are expected to rise substantially in the short term (FY23) by 10% and then slow to lower growth over time to reflect the current concerns about the price of oil and gas while supply has been constrained.

Vehicle Replacement: Funding for the city's pooled heavy equipment and vehicle purchases was reduced during the pandemic but is planned to return in FY23 (+20%) and FY24 (+20%). This will return annual city-wide funding to \$1.9 million.

All Other Operating Expenses: An annual rate of 3.5% is used to estimate the inflation of other operating expenses in the near term (next three years), and falling back to 3% in the longer term. This is an increase from prior year pro-formas and is attempting to reflect the longer-term implications of a Federal Reserve being willing to accept higher average core inflation.

General Fund Pro-forma:

Property tax revenue makes up 43% of General Fund revenues and this pro-forma assumes one more year of modest growth before beginning a significant slowdown in this important revenue source. The last few years have seen 7 – 8% annual growth but with the pandemic year now showing 4% growth. For FY23 it is assumed that downward revisions to commercial properties will be corrected to account for a booming commercial economy providing support for potentially falling or flat residential real estate values that may start to cool as interest rates rise and the supply of homes on the market increases as people become comfortable with a pandemic free life. Property taxes are assumed to grow 5% in FY23, followed by a cooled level of growth at 2% for three years before rising back to a longer-term growth rate of 4%. To understand how important this revenue source's growth rate is to the model, changing this first-year growth assumption in FY23 from 5% to 8%, generates \$9 million more in excess revenue over the model's life, assuming no other changes.

Other revenues that were beaten down during the pandemic are expected to return to their pre-Covid levels in FY23. This includes a significant increase in the half-cent sales tax which is assumed to grow at 20% before cooling to 1 – 2% annual growth for the rest of the model. With revenue collections at \$4 million expected in FY21, \$4.4 million budgeted in FY22, this growth rate would put revenues at \$5.3 million, or where they were prior to the pandemic. State revenue sharing sources of income (sales taxes, motor fuel) are expected to return to pre-pandemic levels in FY23 and then return to similar slow growth after that. Local option gas taxes are expected to track with the return of traffic and to be on par with their pre-pandemic levels (+8%) then flatlining after that, as this source normally does not move much. Building and permitting revenues have been falling through the pandemic and are expected to have a small relief bounce in FY23 (+5%) before going flat with an expected overall slowdown in real estate activity, and then eventually returning to 5% annual growth in the later half of the model.

Investment earnings are set to grow at the city's average investment return of about 1.5% annually. While investment earnings are posted and reported based on their market value, the long-term interest income that is actually received from the investments is a more accurate measure of income added to the city. It is likely in the next couple years that investment revenue reported in financial documents will be negative as the Federal Reserve raises rates which lowers the value of existing bond purchases, however the city does not sell any assets prior to maturity and will receive the full value of the notes.

Other revenue sources will remain flat or show subdued growth. As state revenue estimates will not be available until after presentation of this budget, there may need

to be adjustments made regarding outlook as sales tax estimates will likely vary wildly based on levels of optimism about the economic outlook. The millage rate assessed for property tax purposes is assumed to remain constant over the 10-year period. Franchise fee and Utility tax revenues are estimated at their long-term average (2.6%) and Communication Services Taxes are set at a subdued annual growth of 1%.

Pension costs are based on the most recently completed actuarial studies completed on behalf of the city and the impact of those results will be discussed in the findings section.

The gearing up the new event center will also have a revenue and expense impact in FY 23 and beyond. In FY 22, a net loss on hiring positions and operating expenses is expected to outweigh early booking revenue as the facility will be open for $\frac{3}{4}$ of the year but staffing and operational costs will start at the beginning of the year. This results in about a \$250k hit in the first year until revenue receipts from operating the Events Center are expected to cover the operating costs in FY23.

Funding for the city's contracted share of operating the Commuter Rail system is expected to resume in FY23 and beyond. If Orange County is successful in passing its penny sales tax vote for transportation improvements, this cost is likely to go away and would accrue as a savings to the General Fund.

The 5-Year CIP is fully incorporated into the first four years of the model and then a longer-term average of just above \$2 million is inflated annually by 2% through the rest of the life of the model.

General Fund Findings:

The relief bounce in revenues expected in FY23 will drive revenues higher by 2.8%, while expected significant savings to public safety pensions will keep other cost increases and inflation down and post total expenditure cost increases of 2.6%. This generates about \$817k in contingency in FY23 and would return cash reserves to 29% of reoccurring operating expenses. While this sounds great, this rosy outlook is entirely dependent upon the actuarial predictions for police and fire pension benefits. The expected drop in pension costs (-29% in FY23) is so significant that the police and fire budgets are expected to see an overall decline in total cost in FY23 despite normal wage and operating inflation being factored into the model. If police and fire budgets in FY22 grow at the average annual rate of 3% instead, this would cost an additional \$1.4 million, wiping out all the positive expected revenues in FY23 and dragging down all the future years in the model. Currently the police and fire pension boards are evaluating changing the investment rate of return assumptions for their benefit plans. Making downward revisions to these assumptions will greatly impact the funding that the city must set aside each year and could negatively impact the results of this proforma. By law, the city does not have authority over these boards and if changes are made, the city may need to revisit benefits in the pensions to cope with the rising costs. Without this estimated cost decline, model excess revenues drop from positive \$9 million to negative \$3 million over the ten-year term.

Assuming that pension assumptions are accurate, from FY24 through FY27 shows the model switching from positive to negative cashflow. This is due to the proposed replacement of fire station 62 in the 5-Year CIP (\$1.3 million net increase in Transfers to Capital Projects in FY25). This is a new addition to the CIP and highlights that for this project to proceed as planned that use of reserves will need to be used to afford this level of spending or other project priorities may need to be delayed. As these outer year projects can change significantly both in planned scope and timing, this particular CIP project, because of its size and impact on the future budget, will start to undergo wider conversations to gauge how best to make sure the city has premium facilities for fire safety and prevention at an efficient cost. In addition there are changes in pension assumptions for public safety that drive costs higher again in FY26 and FY27.

FY 28 is significant because it represents the first year that the Community Redevelopment Agency will no longer exist and those revenues transferred to its operations would now be retained in the General Fund. For purposes of this proforma, it is assumed that the General Fund will then assume the staffing and basic operations previously covered by the CRA. This would include funding for community partners as well as costs paid for shared staff among funds, parking agreements, and consulting dollars. It is also likely to consider that there will be pressure to expand transfers to Capital Projects at this time to fill the gap left by the loss of the CRA but conjecture on what those amounts would look like are not included. However, losing the county share of the funding after the CRA dissolves will significantly reduce the overall ability to make capital investment in Winter Park. Currently the City of Winter Garden is pursuing a formal extension of their CRA. As this process matures, it may create a template for the City of Winter Park to follow.

Overall, this proforma highlights the importance of how pension costs influence the budget. However, absent that, the usual expectations for municipal proformas remain, which is that revenue growth is always the greatest challenge to future budgets as expenses often grow at a greater rate. The reserves percentage of the General Fund will have downward pressure as larger CIP contributions will reduce reserves until sunset of the CRA retains revenue in the General Fund. However, all the capital project work that was formally performed by the CRA would now fall to the General Fund and likely shift to a significant increase in Transfers to Capital that will reduce those surplus revenue amounts generated in FY28 – FY31.

Water & Wastewater Pro-forma:

The expenditure side assumptions utilized in the general fund pro-forma are also used for this pro-forma. Growth in water and sewer revenue is based on the 10-year average (1.76%) PSC index increasing 2% annually.

Water & Wastewater Pro-forma Findings:

Use of fund balance to fulfill capital obligations associated with wastewater agreements and road projects with regional partners are going to take a significant reduction to cash balances (\$9 million over five years) while general operating costs and allocations to CIP work will show negative cashflow on an annual basis

throughout the model without management action. Days of working capital which are projected at a healthy 142 will fall negative within 6 years. This may look fairly bleak but highlights the cost pressures and revenue constraints that the utility is facing where revenues growth under 2% and costs grow over 3%. Over the past, the utility has followed the Public Service Commission (PSC) index for rate increases. This is an advised increase in rates offered by the state, which the city is not obligated to follow, that provides inflation guidance for indexing costs in the industry. With a 1.17% increase headed into the 5% inflationary environment of FY22, these small increases are starting to show the strain of having to also afford major regional infrastructure projects. Road widenings and utility relocations mandated by FDOT and changes to capital contributions for wastewater treatment plant partnerships are not under the control of the utility and have to be paid when requested. In FY22 planned costs for supporting the Iron Bridge facility will grow by \$3 million over the five-year term. As timing of these projects cannot be controlled, maintaining a healthy cash balance has long been a practice of the utility to afford these swings in budgeted needs. Hopefully, the PSC index, which lags a year, will show a much more significant allowed increase in rates in FY23, but this model highlights that the utility may need to act on rates to support cashflow and cash balance over the next five years. As this was contemplated in last year's budget as a looming issue, making a modest change to future budget years seems prudent. Absent action on rates, the utility will need to examine its 5-Year CIP and reduce annual allocations to address revenue stagnation. In the past, the utility has been able to reduce costs by refinancing its debt obligations, but with those completed, avenues to continue cutting operating costs are limited.

Staff is currently exploring the opportunity with the city's Utility Advisory Board of making minor annual additions (+1.5%) to rate increases over the next four years (FY23 – FY26) to maintain capital flexibility and positive cashflow without significant sudden impact to the consumer. To demonstrate the impact of this minor change, two pro-formas have been provided. Scenario-1 is based on keeping rates at the 2% annual PSC index level. Scenario-2 is based on adding 1.5% to this for four years which would result in a 3.5% rate increase annually for the short-term. While no action results in a negative working capital level of -\$5 million in FY31, making this modest temporary adjustment under Scenario-2 maintains working capital at \$9 million by the end of FY31. Staff will spend FY22 reviewing its long-term capital needs and discussing the best appropriate action to begin addressing this longer-term horizon concern so that the integrity and performance of the utility is maintained at the highest standard.

Electric Services Pro-forma:

This pro-forma reflects increasing undergrounding to \$6.4 million annually until the project is completed in FY26. While the last few years of increasing funding contributions to the project have been implemented to deal with cost pressures, the inflationary impact coming out of the pandemic has been surprising and this 28% increase in annual underground cost will help to keep the project on schedule and mitigate any unusual pricing activity. It costs approximately \$650k - \$800k to complete a mile of undergrounding based on recent experience and this would allow for eight miles of completion at the higher cost level. The model also assumes that

the annual cost to trim trees to comply with line clearance will decrease gradually and then fall significantly once undergrounding is completed. Staff anticipates low to no growth in revenues over time using 1% annual appreciation for demand growth in the model. Investment earnings are calculated at the city's average rate of return on investments at 1.5% against the prior year's cash balance. In FY24 the bulk power contract with the incinerator waste-to-energy plant Covanta, will expire and a new contract for about 10% of total annual use will need to be secured. It is largely assumed that this will be another green source of energy but that pricing should be significantly more favorable than Covanta which is the highest rate paid in the utility's portfolio, at over double for fuel and non-fuel energy on a MkWh basis. The pro-forma assumes that any new agreement will be less expensive and for modeling purposes uses the average of cost for the utility's other two energy providers, OUC and FMPA. In FY27 the electric undergrounding program is expected to end and the \$6.4 million annual contributions will then accrue to the bottom line. It is likely that these surplus funds will then be turned towards another project such as expanding decorative lighting and LED replacement of streetlights in the city. Because the bulk power deal with FMPA is so favorable, the utility is able to support additional capital projects and add funds to cash balance without raising rates. That contract will end in FY27 and the utility will need to renegotiate a new deal. As there is no way to determine what the energy market will be at that time, the model just maintains the current pricing through the ten years of the pro-forma. If there is any cost structure surprise, the completion of the undergrounding program and the freeing up of cashflow will give the utility significant room to absorb any shock. As always, weather plays an enormous variable role in future revenues. Total energy sold can vary significantly and, as discussed in other parts of this document, weather and conservation is having a negative effect on current sales with the entire positive outlook in the utility coming from cost reductions on the expenditure side of the ledger.

Electric Services Findings: If the Water & Wastewater Utility future looks constrained, the Electric Utility is the opposite, with seemingly nothing but good news from a financial standpoint. The restructuring of the Covanta portion of energy costs in FY24 adds back well over \$1 million in savings while the annual undergrounding program's completion in FY26, gives the utility discretionary cashflow to take on cost pressures and new projects. Long a source of concern for rating agencies, the cash position of the utility will also continue its improvement with 145 days of working capital in FY22 and an unrestricted cash balance of almost \$3 million after adjusting for payments still owed the utility for FDOT reimbursement for work on Fairbanks Ave. and \$463k in reimbursement from FEMA for Hurricane Irma. The model also assumes that a half million dollar payment will be made for territorial purchases at the Ravaudage development from Duke Energy. As cashflow continues to be positive and then expands greatly once the discretionary undergrounding program is completed, days working capital becomes significant by the end of the proforma term. Now it is unlikely that no other discretionary capital project would be pursued after FY26 and it is likely that other capital spending and projects will use up some of this surplus cashflow.

Community Redevelopment Agency Pro-forma:

The CRA for the first time in a while will show disappointingly slow growth at just 7% over what actual revenues were in FY21. This is quite the fall from the mid-teens growth rates seen the last few years and highlights the sensitivity of the CRA to the commercial real estate sector. The TIF funding generated in the CRA is 70% derived from commercial property valuations. Even though Winter Park real estate values are at records, the Property Appraiser uses county-wide regional data to value commercial properties and rising vacancy rates, lower leasing rates, and demand weakness across the tourism sector caused a downward revision in commercial values. Thankfully last year's proforma already anticipated a broad slowdown and was assuming no growth in FY22, so the overall capital capacity generated by the remaining life of the CRA is still intact and largely identical to last year's model. Forecasting a bit of a rebound in commercial values, FY23 is expected to grow by 6% before overall TIF growth becomes subdued with a general cooling of the economy in the near to mid-term with growth rates of 1% – 4%. The CRA ceases to exist after FY27 so the remaining years have been shaded out. There is interest to extend the CRA life as the county property taxes paid by Winter Park businesses and residents will no longer be retained in the city after the expiration of the CRA and the ability to take on significant community, transportation, and infrastructure projects will diminish greatly. The City of Winter Garden is in a similar situation as their CRA is expiring soon and they have already requested a formal extension from the county which may serve as an example for how other CRAs can follow suit.

This year the CRA will again rebate back to Orange County a larger portion of TIF revenues received in compliance with the founding resolution. The CRA receives 95% of all TIF up to \$2 million, 70% of TIF between \$2 – 3 million, and 50% of anything above \$3 million. Capital maintenance expenses are expected to be in the 2.5 – 3% range over the long term while all other cost growth assumptions are the same as the other funds. This pro-forma assumes that the last year of TIF funding received from the county and city will be FY 27.

CRA Findings: This CRA pro-forma will largely allocate the vast majority of the expected funding it is likely to receive over its remaining life. With the additional funding of \$7 million for the post office, the total unallocated funds at the end of the CRA life is only about \$1.4 million. This represents a fairly small cushion against changes in assumptions and consistent attention to project capacity will have to be evaluated to determine if the suggested projects can remain in the plan.

The ten year pro-formas are included on the following page.

General Fund 10 Year Pro-Forma

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
ESTIMATED REVENUES:										
Taxes:										
Property Taxes	27,629,173	29,010,632	29,590,844	30,182,661	30,786,314	31,709,904	32,978,300	34,297,432	35,669,329	37,096,102
Utility Taxes	6,748,386	6,895,837	7,046,841	7,201,488	7,359,871	7,522,083	7,688,221	7,858,384	8,032,674	8,211,196
Franchise Fees	804,140	825,048	846,499	868,508	891,089	914,257	938,028	962,417	987,440	1,013,113
Licenses and Permits	2,706,152	2,818,710	2,818,710	2,842,347	2,890,094	2,961,546	3,060,897	3,239,774	3,376,680	3,545,514
Intergovernmental Revenue	9,753,495	9,357,588	8,957,907	9,049,359	9,142,026	9,304,964	9,471,228	9,640,887	9,814,011	9,990,673
Charges for Services	10,330,856	10,790,456	11,081,546	11,380,588	11,687,803	11,976,183	12,271,696	12,574,518	12,884,832	13,202,823
Fines and Forfeitures	1,034,000	1,059,850	1,086,346	1,113,505	1,141,343	1,169,876	1,199,123	1,229,101	1,259,829	1,291,324
Other Revenue	573,000	585,825	598,948	612,376	626,117	640,178	654,567	669,291	684,358	699,778
Transfers	5,328,266	5,415,675	5,504,663	5,594,737	5,685,838	5,779,004	5,874,073	5,971,042	6,069,962	6,170,886
Fund Balance	227,646	227,646	227,646	227,646	227,646	227,646	227,646	227,646	227,646	227,646
Total Estimated Revenues	65,135,114	66,987,266	67,759,949	69,073,216	70,438,141	72,205,640	74,363,778	76,670,492	79,006,762	81,449,055
		2.84%	1.15%	1.94%	1.98%	2.51%	2.99%	3.10%	3.05%	3.09%
ESTIMATED APPROPRIATIONS										
BY PROGRAM:										
General Government	7,110,606	7,326,750	7,553,061	7,787,471	8,022,008	8,290,495	8,569,673	8,860,044	9,162,168	9,476,642
Plan/Community Development	4,012,734	4,154,601	4,301,801	4,450,880	4,597,078	4,752,210	6,226,950	6,434,756	6,468,075	6,687,371
Public Works	10,570,160	11,251,120	11,632,445	12,031,536	12,399,610	12,783,246	13,180,034	13,590,201	14,014,275	14,452,807
Police	16,339,612	16,051,674	16,551,511	16,827,127	17,321,142	17,860,547	18,440,870	19,036,778	19,677,288	20,107,860
Fire	13,423,415	13,194,874	13,594,831	13,976,415	14,406,511	14,872,173	15,365,348	15,872,919	16,404,952	16,827,242
Parks & Recreation	9,638,906	10,007,321	10,390,578	10,751,492	11,105,841	11,484,076	11,878,977	12,290,319	12,718,961	13,165,817
Organizational Support	1,657,004	1,706,714	1,757,916	1,810,653	1,864,973	1,920,922	1,978,549	2,037,906	2,099,043	2,162,014
Transfers- to CRA	3,641,491	3,859,980	3,898,580	3,976,552	4,095,848	4,259,682	-	-	-	-
Transfers- to Capital Projects	2,130,000	2,540,000	2,380,000	3,645,000	1,945,000	2,083,900	2,125,578	2,168,090	2,211,451	2,255,680
Transfers- Other	330,705	211,408	210,037	214,955	219,874	220,737	227,512	216,107	221,948	228,054
Reimbursements	(4,062,448)	(4,184,321)	(4,309,851)	(4,439,147)	(4,572,321)	(4,709,491)	(4,702,744)	(4,843,826)	(4,989,141)	(5,138,815)
Non-departmental	(315,000)	(300,000)	(309,000)	(318,270)	(327,818)	(337,653)	(347,782)	(358,216)	(368,962)	(380,031)
Funding for commuter rail/contingency	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Total Estimated Appropriations	64,477,185	66,170,120	68,001,909	71,064,663	71,427,746	73,830,844	73,292,965	75,655,077	77,970,058	80,194,640
		2.63%	2.77%	4.50%	0.51%	3.36%	-0.73%	3.22%	3.06%	2.85%
Excess Revenues (Deficit)	657,929	817,146	(241,960)	(1,991,447)	(989,605)	(1,625,203)	1,070,814	1,015,415	1,036,704	1,254,415
ESTIMATED APPROPRIATIONS										
BY CATEGORY:										
City operations	55,308,847	55,708,566	57,561,912	59,166,081	60,995,211	62,980,260	66,535,267	68,743,975	70,883,341	72,926,895
City capital maintenance	1,724,138	2,093,452	2,152,465	2,219,692	2,284,657	2,352,995	2,423,840	2,497,215	2,573,237	2,652,028
Organizational support	72,211	74,738	77,354	80,062	82,463	84,937	87,486	90,110	92,813	95,598
Transfers to other funds	37,500	38,813	40,171	41,577	42,824	44,109	45,432	46,795	48,199	49,645
Non-departmental	(315,000)	(300,000)	(309,000)	(318,270)	(327,818)	(337,653)	(347,782)	(358,216)	(368,962)	(380,031)
Commuter rail funds	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Contingency	657,929	817,146	(241,960)	(1,991,447)	(989,605)	(1,625,203)	1,070,814	1,015,415	1,036,704	1,254,415
	57,485,625	58,782,715	59,630,942	59,547,695	62,437,734	63,849,446	70,165,056	72,385,294	74,615,332	76,948,549
Reserves	17,472,353	18,207,785	17,965,824	15,974,377	14,984,773	13,359,569	14,323,302	15,237,175	16,170,209	17,299,182
Reserves as a Percentage of Expenditures	28.0%	28.8%	27.5%	23.7%	21.6%	18.6%	20.1%	20.7%	21.3%	22.2%

Water & Wastewater Fund 10 Year Pro-Forma - Scenario 1 (No supplemental increase in rates)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Inflows:										
Charges for services	32,327,794	32,983,530	33,652,610	34,335,307	35,031,899	35,742,670	36,467,910	37,207,914	37,962,984	38,733,429
Other	54,000	55,010	56,040	57,091	58,163	59,256	60,371	61,508	62,669	63,853
Use of excess reserves for capital	2,200,000	1,378,300	3,167,580	2,307,320	50,000	-	-	-	-	-
Total Inflows	34,581,794	34,416,840	36,876,230	36,699,718	35,140,062	35,801,926	36,528,281	37,269,422	38,025,653	38,797,281
Outflows:										
General administration	2,159,912	2,234,477	2,313,137	2,394,422	2,474,414	2,559,593	2,648,304	2,740,636	2,836,772	2,936,911
Operations	18,664,443	19,396,571	20,148,245	20,533,988	21,187,890	21,880,198	22,602,595	23,353,253	24,133,543	24,944,918
Principal on debt	3,577,500	3,620,000	3,695,000	3,770,000	3,840,000	3,915,000	3,995,000	4,070,000	4,140,000	4,220,000
Interest on debt	1,170,226	1,103,834	1,012,808	919,971	825,404	729,099	630,912	530,857	429,071	325,467
Capital improvements	3,706,500	3,224,300	5,006,580	4,052,320	1,565,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Reimbursements	2,396,350	2,469,842	2,545,638	2,622,769	2,702,133	2,784,168	2,868,780	2,956,030	3,046,007	3,138,801
Transfers to other funds	<u>2,906,863</u>	<u>2,955,512</u>	<u>3,022,997</u>	<u>3,077,197</u>	<u>3,136,995</u>	<u>3,202,311</u>	<u>3,268,758</u>	<u>3,336,603</u>	<u>3,405,876</u>	<u>3,476,608</u>
Total Outflows	34,581,794	35,004,536	37,744,405	37,370,667	35,731,837	36,540,369	37,484,349	38,457,379	39,461,270	40,512,705
Net Inflow (Outflow)	-	(587,696)	(868,175)	(670,949)	(591,775)	(738,443)	(956,069)	(1,187,957)	(1,435,617)	(1,715,424)
Est. Working Capital	10,422,927	8,456,931	4,421,176	1,442,907	801,132	62,689	(893,380)	(2,081,337)	(3,516,954)	(5,232,377)
No. of Days of Working Capital	142	111	56	18	10	1	(10)	(23)	(38)	(55)
Bonds Outstanding	45,076,666	41,456,666	37,761,666	33,991,666	30,151,666	26,236,666	22,241,666	18,171,666	14,031,666	9,811,666
Debt Service Coverage	1.93	1.89	1.85	1.89	1.87	1.85	1.82	1.79	1.75	1.71

Water & Wastewater Fund 10 Year Pro-Forma - Scenario 2 (+1.5% supplemental increase in rates FY23 - 26)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Inflows:										
Charges for services	32,327,794	33,440,907	34,592,520	35,783,968	37,016,635	37,767,101	38,532,829	39,314,132	40,111,327	40,924,738
Other	54,000	55,010	56,040	57,091	58,163	59,256	60,371	61,508	62,669	63,853
Use of excess reserves for capital	2,200,000	1,378,300	3,167,580	2,307,320	50,000	-	-	-	-	-
Total Inflows	34,581,794	34,874,217	37,816,140	38,148,379	37,124,798	37,826,357	38,593,200	39,375,640	40,173,996	40,988,591
Outflows:										
General administration	2,159,912	2,234,477	2,313,137	2,394,422	2,474,414	2,559,593	2,648,304	2,740,636	2,836,772	2,936,911
Operations	18,664,443	19,396,571	20,148,245	20,533,988	21,187,890	21,880,198	22,602,595	23,353,253	24,133,543	24,944,918
Principal on debt	3,577,500	3,620,000	3,695,000	3,770,000	3,840,000	3,915,000	3,995,000	4,070,000	4,140,000	4,220,000
Interest on debt	1,170,226	1,103,834	1,012,808	919,971	825,404	729,099	630,912	530,857	429,071	325,467
Capital improvements	3,706,500	3,224,300	5,006,580	4,052,320	1,565,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Reimbursements	2,396,350	2,469,842	2,545,638	2,622,769	2,702,133	2,784,168	2,868,780	2,956,030	3,046,007	3,138,801
Transfers to other funds	<u>2,906,863</u>	<u>2,995,862</u>	<u>3,105,915</u>	<u>3,204,996</u>	<u>3,312,087</u>	<u>3,380,904</u>	<u>3,450,923</u>	<u>3,522,411</u>	<u>3,595,401</u>	<u>3,669,923</u>
Total Outflows	34,581,794	35,044,886	37,827,323	37,498,466	35,906,928	36,718,962	37,666,514	38,643,188	39,650,794	40,706,020
Net Inflow (Outflow)	-	(170,669)	(11,183)	649,913	1,217,870	1,107,395	926,686	732,453	523,201	282,571
Est. Working Capital	10,422,927	8,873,958	5,695,195	4,037,788	5,205,658	6,313,053	7,239,740	7,972,192	8,495,394	8,777,965
No. of Days of Working Capital	142	117	72	50	63	74	82	88	91	91
Bonds Outstanding	45,076,666	41,456,666	37,761,666	33,991,666	30,151,666	26,236,666	22,241,666	18,171,666	14,031,666	9,811,666
Debt Service Coverage	1.93	1.99	2.05	2.19	2.30	2.28	2.26	2.24	2.22	2.19

Electric Services Fund 10 Year Pro-Forma

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Electric Sales:										
Fuel	10,146,220	10,155,027	10,256,577	8,805,581	8,893,637	8,982,573	9,072,399	9,163,123	9,254,754	9,347,302
Non-Fuel	33,848,986	34,223,896	34,603,466	34,987,765	35,376,864	35,770,834	36,169,749	36,573,683	36,982,713	37,396,915
Other Operating Revenues	943,242	952,073	961,125	970,403	979,913	899,661	909,652	919,894	930,391	941,151
Investment Earnings	(38,000)	41,623	51,219	62,715	85,473	103,300	212,077	315,851	412,630	502,241
Transfers in	154,458	160,693	167,215	172,993	178,864	185,200	191,843	198,786	206,046	213,640
Total Inflows	45,054,906	45,533,312	46,039,603	44,999,458	45,514,750	45,941,569	46,555,721	47,171,337	47,786,534	48,401,249
General and Administrative	2,290,376	2,370,055	2,452,748	2,538,586	2,623,066	2,712,905	2,806,335	2,903,535	3,004,696	3,110,020
Operating Expenses	6,177,266	6,302,128	5,982,415	6,106,920	6,205,696	6,160,799	6,271,747	6,438,046	6,609,913	6,787,576
Purchased Power	18,714,504	19,121,989	19,674,200	17,612,655	18,205,152	18,841,448	19,525,694	20,262,450	21,056,731	21,914,048
Routine Capital	2,227,672	2,269,725	2,312,882	2,357,174	2,399,861	2,443,568	2,488,321	2,534,145	2,581,067	2,629,115
Principal on Debt	3,125,000	3,125,000	3,225,000	3,340,000	3,465,000	3,590,000	3,680,000	3,795,000	3,860,000	3,935,000
Interest on Debt	1,658,940	1,601,417	1,484,440	1,363,303	1,237,483	1,120,306	1,012,864	901,699	783,075	658,215
Total Outflows	34,193,758	34,790,314	35,131,686	33,318,638	34,136,259	34,869,027	35,784,961	36,834,876	37,895,483	39,033,974
Available Funds	10,861,148	10,742,999	10,907,917	11,680,820	11,378,492	11,072,542	10,770,760	10,336,462	9,891,051	9,367,274
Operating Transfers Out	2,677,784	2,703,249	2,741,522	2,763,675	2,789,965	2,820,782	2,852,455	2,884,525	2,916,994	2,949,868
Other Capital Projects	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Undergrounding Power Lines	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	-	-	-	-	-
Reserves Surplus/Deficit	1,033,364	639,750	766,396	1,517,145	1,188,527	7,251,760	6,918,305	6,451,937	5,974,058	5,417,406
Est. Working Capital	10,663,783	11,303,533	12,069,929	13,587,074	14,775,601	22,027,361	28,945,666	35,397,603	41,371,661	46,789,067
No. of Days of Working Capital	143	148	157	189	199	290	369	436	492	537
Bonds Outstanding	49,810,000	46,685,000	43,460,000	40,120,000	36,655,000	33,065,000	29,385,000	25,590,000	21,730,000	17,795,000
Debt Service Coverage	3.70	3.72	3.77	3.95	3.89	3.83	3.78	3.70	3.64	3.57

**Community Redevelopment Agency 10-Year Proforma
Originally Presented**

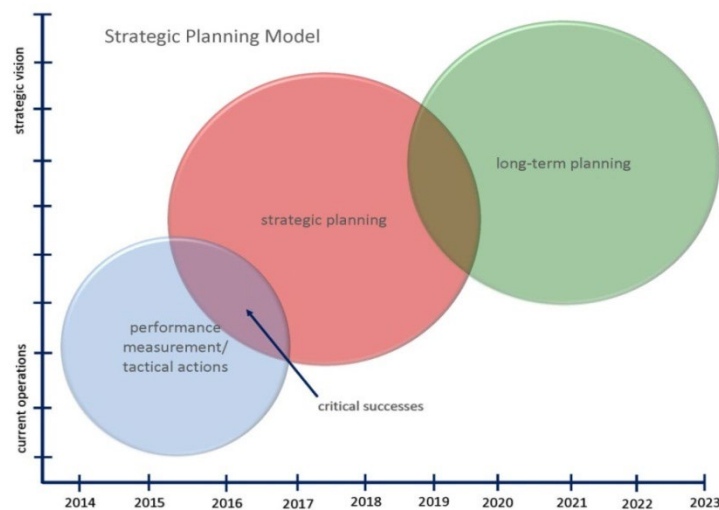
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
ESTIMATED REVENUES										
TIF Revenue - City	3,641,491	3,859,980	3,898,580	3,976,552	4,095,848	4,259,682				
TIF Revenue - County	3,173,086	3,363,471	3,397,106	3,465,048	3,568,999	3,711,759				
Investment Earnings	20,000	20,300	20,605	20,914	21,227	21,546				
Misc. Revenues	30,000	30,000	30,000	-	-	-				
CRA Revenues	6,864,577	7,273,752	7,346,291	7,462,513	7,686,075	7,992,987				
Fund Balance	271,814	-	-	-	-	-				
Total Revenues	6,864,577	7,273,752	7,346,291	7,462,513	7,686,075	7,992,987				
ESTIMATED EXPENDITURES										
Personnel & Indirect Costs	546,807	565,551	585,022	605,251	626,275	648,898				
General Operating	381,487	386,782	399,058	411,763	423,055	434,686				
Community Initiatives	547,000	550,780	554,692	558,742	562,334	566,034				
Capital Maintenance	100,000	103,000	106,090	109,273	112,551	115,927				
Misc. Capital Enhancements	140,000	140,000	140,000	140,000	140,000	140,000				
Debt Service & Transfers	1,496,097	1,484,485	1,071,284	1,066,442	710,568	-				
Total Expenditures	3,211,391	3,230,598	2,856,146	2,891,471	2,574,783	1,905,545				
Annual Surplus/Deficit (Funding Available for Additional Projects and Programs)	3,653,186	4,043,154	4,490,145	4,571,042	5,111,292	6,087,443				
Proposed Project Addl. Funding										
17/92 Streetscape	5,185,228	-	-	1,000,000	2,000,000	2,185,228	-			
New York Streetscape	400,000	400,000	-	-	-	-	-			
MLK Park Improvements	3,025,000	625,000	2,400,000	-	-	-	-			
Land Acquisitions	1,500,000	-	-	1,500,000	-	-	-			
Post Office Purchase	9,475,000	2,400,000	-	-	5,000,000	2,075,000	-			
Parking Structures	7,000,000	-	-	-	-	-	7,000,000			
Hannibal Sq. Design Guideline Implementation	200,000	-	200,000	-	-	-	-			
Central Park Stage Area Improvements	500,000	500,000	-	-	-	-	-			
Proposed CRA Project Funding Total	27,285,228	3,925,000	2,600,000	2,500,000	7,000,000	4,260,228	7,000,000			
Fund Surplus/Deficit	(271,814)	1,443,154	1,990,145	(2,428,958)	851,064	(912,557)				
Cumulative Fund Balance (Reserves)	743,197	471,383	1,914,537	3,904,681	1,475,724	2,326,788	1,414,230			

Strategic Planning & Performance Benchmarking

The budget was prepared with the vision statement and previous strategic planning efforts as the guiding tools. ***Our Vision: Winter Park is the city of arts and culture, cherishing its traditional scale and charm while building a healthy and sustainable future for all generations.***

These five core objectives make up the framework that supports the city's vision:

- Exceptional Quality of Life
- Intelligent Growth and Development
- Fiscal Stewardship
- Public Health & Safety
- Investment in Public Assets & Infrastructure



Staff is in the ongoing effort of creating a Strategy Map for the city. This map contains five Core Objectives that articulate the vision for the city and each contain associated Strategies and Action Steps necessary for accomplishing these Objectives. As the city refines its performance measurement scorecard these selected metrics are then tied to the Strategy Map so that progress in all areas of operation can be monitored. Currently the city collects approximately 150 different data points across all its operations and selected metrics are highlighted in quarterly performance measurement reports and submitted both internally and externally.

Staff regularly submits the following reports to the City Commission:

- **90 Day City Manager Report:** Monthly updated report that provides insight into upcoming items and actions of importance to the Commission broken down by strategic objectives.

- **30 Day Capital Improvement Plan:** Monthly highlights of the most recently completed and underway capital projects in the city broken down by strategic objectives and includes Gantt chart timelines.
- **Annual Performance Measures Report:** This report highlights the collected metrics of the city as well as some in-depth analysis regarding past year performance.

For FY21, city staff will work with the Commission on:

- **Annual Strategic Planning Session:** Facilitated by outside support, these sessions will help staff and the Commission craft a uniform vision and action steps to pursue initiatives of strategic importance.
- **Quarterly Special Reports:** Quarterly reports, staggered, to provide monthly special updates to the City Commission on major issues.
 - Economic Development Update to include economy outlook, leasing and sales figures, and building and permitting statistics.
 - Performance Measures Update to include the latest quarterly statistics tied to strategic objectives.

As the budget is developed each year, staff works internally to evaluate the level of service and the financial implications of those decisions on the budget. Where applicable, goals are set for each metric and the budget is constructed to meet those goals.

The following link outlines a summary of the higher level Core Objectives, Strategies, and Action Steps currently identified as well as some selected performance measures from the most recent quarterly report that are tied to each objective strategy. The regularly published quarterly performance measurement reports can be found here: www.cityofwinterpark.org/pm.

In addition to these provided and publicly posted metrics, each Department page in the Program section of this document contains a sampling of the most used measures for evaluating performance.



financial plan

Financial Plan

The Financial Plan section explains the city's key revenues and expenditures and projected fund balances. It also discusses the financial position and provides a financial plan summary for revenue and expenditure management for the individual funds as well as for the Capital Project Funds.

The Key Revenues and Expenditures section describes the various types of revenue sources and expenditure types made by the city. Revenues are explained by type such as taxes, charges for services also called user fees, intergovernmental revenue which is revenue that one government collects and shares with another such as sales tax, licenses and permits, fines, and investment earnings. Expenditures are explained by function which refers to general categories of use such as public safety, financial services, general government, public works, etc. Throughout the document these categories will be referred to in the various tables and graphs.

The last section is a series of tables which show a summary of the revenues and expenditures explained in the previous section over a five year period and then summary tables for the major types of funds comparing last year's budget to the current year.

Key Revenues and Expenditures

Revenues

The City of Winter Park uses a wide variety of revenues to pay for the services provided to the residents. While attempting to utilize revenue sources to produce long-term stability, city officials make a conscientious effort to use only those revenues that are, and will be, compatible with the local circumstances.

PROPERTY TAX

Property taxes are based on the value of real and personal property. The Orange County Property Appraiser is responsible for determining the value of each parcel of property. Residential property is appraised on the value of the real estate; commercial property includes this value plus relevant personal property and equipment.

The gross assessed value is the result of this appraisal. Ad valorem property taxes are calculated on the taxable portion of the assessed value, determined by deducting the homestead and other applicable exemptions from the assessed value.

Property tax, a significant revenue source, carries large revenue generating potential. It is popular with many taxing agencies because it is recurring revenue, not earmarked for any particular expenditure; at the same time, it is flexible and stable. By state law, the highest millage that can be levied is 10 mills without voter approval.

To the taxpayer, however, property taxes are unpopular. It is a repressive tax requiring a highly visible lump-sum payment, and can be a heavy burden to fixed and low-income families.

The City of Winter Park considers property taxes as its "revenue of last choice." All other types of income are reviewed to assure they are covering costs incurred where appropriate before applying the tax millage.

OTHER TAXES

Franchise Fees

This tax is a fee levied on a company or utility for the privilege of doing business within the city limits and using the city's rights-of-way to conduct their business.

Winter Park levies a 6% on electric, 6% on gas, 15% for commercial refuse pick-up and 5% on scenic boat tours.

Utility Tax

Utility Tax is another substantial revenue source. A City ordinance authorizes a tax levy on specific utility services to be collected by the utility provider and remitted to the city.

Winter Park levies a 10% tax on electric, water, natural and liquid propane gas, 4 cents per gallon for fuel oil purchases, and 5.72% for communications services, which includes telecommunications and cable television.

CHARGES FOR SERVICES

Also called user fees, these charges are voluntary payments for direct, measurable consumption of services provided by the municipality. Examples of such fees include water, sewer, electric, garbage collection, ambulance transportation, recreation activities and a variety of other services.

Sometimes user fees are kept below cost and partially offset by taxes so they will not exclude or prevent participation by low-income residents due to high prices. Other charges, such as water, sewer, electric and garbage services, cover the full cost of service delivery.

INTERGOVERNMENTAL REVENUE

These revenues are collected by one government and shared with other governmental units. With the steady decline of federal grant and aid programs, state shared programs have become the most important intergovernmental revenue source. The major state-shared revenues are: (1) Revenue Sharing, funded from gasoline and sales taxes, and alternative fuel user fees and (2) Half-Cent Sales Tax Program, funded from approximately 10% share of Florida sales tax. Other lesser state-shared revenues include alcoholic beverage and mobile home licenses.

Other shared revenues are received from Orange County Occupational Licenses to operate within Winter Park limits.

LICENSE AND PERMIT FEES

City occupational Licenses are issued, according to a regulatory state fee schedule, for the privilege of engaging in or managing any business, profession or occupation within the city limits.

Building Inspection permit fees are charged according to a fee schedule designed to cover the costs of plan review, construction permit, required inspections and certificate of occupancy. Fire plan review charges, planned

to cover partial costs of Fire Prevention Bureau, include plans review to comply with the State Fire Code and inspections at completion of construction.

FINES AND FORFEITURES

This revenue type includes receipts from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Fines include parking fines, code enforcement violations and equipment violations of local ordinances.

INVESTMENT EARNINGS

Revenues derived from the investment of cash receipts and idle funds are an important, yet often overlooked, source of revenue. In 1993, the City adopted a written, comprehensive investment policy to safeguard against the loss of its assets. This policy was updated in 2002 to increase flexibility in the City's investment choices and address new requirements in state statutes. This policy requires investments to be handled through primary reporting dealers, financial institutions approved by the State or the State Treasurer's investment pool. All securities are purchased on a delivery-versus payment basis, assuring possession before release of funds.

All cash not required to be restricted (i.e., bond reserves and capital project fund revenues) is pooled into a central cash management system for investment in approved securities. Funds remaining in the City's master bank account at the end of each day are invested in a collateralized sweep account to maximize use of idle cash.

MISCELLANEOUS REVENUE

The miscellaneous revenue category includes an assortment of less significant sources that cannot be classified in any of the above categories.

Expenditures

The Florida Statutes Uniform Accounting Code requires a standardized classification of expenditures, i.e., personnel services, operating expenses, capital outlay, etc. Following are short summary definitions of eight program areas used by Winter Park to further categorize expenditures.

GENERAL GOVERNMENT

General governmental expenditures include the legislative and administrative functions for the benefit of the public and municipal agency as a whole. The category includes expenses for elected officials, legal counsel, City Manager, City Clerk, Human Resources, Procurement, Fleet Maintenance, Information Technology Services, Employee Insurance, General Insurance and Vehicle/Equipment Replacement.

FINANCIAL SERVICES

This category includes financial administration, utility billing, accounting, cash management, debt administration and treasury functions.

PLANNING AND COMMUNITY DEVELOPMENT

The expenses in this category are for many different, but related services. Planning, zoning, occupational licenses, economic and cultural development, and building inspections make up the format of this important function.

PUBLIC WORKS

Administration/Engineering

The services of the Administration and Engineering functions constitute the operating expenses.

Capital Maintenance

Maintenance of municipal right-of-way, streets, sidewalks and buildings forms the framework for this category.

Environmental Protection

This function encompasses water and sewer utilities, electric utilities, solid waste and bulk trash disposal, and stormwater maintenance.

PUBLIC SAFETY

Law Enforcement

Law enforcement is the largest single expense area of the Winter Park budget.

Fire Rescue

This category includes all expenses associated with fire and hazardous materials control, code enforcement, fire prevention and inspection services, and maintenance and repair costs for upkeep to the fire stations.

Although the Emergency Medical Service (EMS) is a part of the Fire Department, it is a distinctly diverse service. Highly-trained paramedics carry out this professional service.

PARKS AND RECREATION

This is a general category combining the expenditures of recreation activities, cultural services, special events, special recreation facilities and aquatic activities.

DEBT SERVICE

Debt Service expenses are to repay principal and interest on the City's obligations for General Obligation bonds.

CAPITAL PROJECTS

The Capital Improvement Plan contains expenditures made to provide, improve, replace or renovate physical assets such as land, buildings, structures, appurtenances, fixtures, etc. The cost of a capital improvement is generally non-recurring and may require multi-year financing. Major repairs in excess of \$25,000 are included as capital improvements.

CITY OF WINTER PARK
SUMMARY OF OPERATING REVENUES - ALL FUNDS

	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
GENERAL FUND:					
Property taxes	\$ 20,810,162	\$ 22,531,341	\$ 24,313,515	\$ 26,396,984	\$ 27,629,173
Utility taxes and franchise fees	7,771,139	7,545,696	7,527,362	7,072,798	7,552,526
Licenses and permits	3,998,893	3,938,661	3,262,118	2,671,394	2,706,152
Fines and forfeitures	1,329,144	1,397,330	1,047,091	1,284,915	1,034,000
Intergovernmental revenues	7,914,699	8,357,430	7,307,153	7,306,208	9,753,495
Charges for services	8,956,415	9,796,638	8,860,037	9,109,710	10,330,856
Other	2,634,988	1,338,983	1,054,723	648,500	573,000
Transfers from other funds	5,249,571	5,303,292	5,224,645	5,117,340	5,328,266
Fund balance	-	-	-	190,500	227,646
TOTAL GENERAL FUND	58,665,011	60,209,371	58,596,644	59,798,349	65,135,114
SPECIAL REVENUE FUNDS:					
Licenses and permits	169,318	35,584	19,229	39,904	135,000
Intergovernmental revenues	3,222,170	3,379,404	3,953,049	4,231,117	4,178,262
Charges for services	2,740,699	2,937,766	2,762,336	2,727,398	3,035,552
Fines and forfeitures	193,885	96,249	54,312	-	-
Lot sales	465,264	212,846	462,616	430,000	455,000
Other	1,846,693	827,416	595,072	205,801	125,000
Transfers from other funds	2,612,678	3,074,128	3,199,031	3,736,305	4,018,193
Fund balance	-	-	-	2,085,382	753,319
TOTAL SPECIAL REVENUE FUNDS	11,250,709	10,563,392	11,045,645	13,455,907	12,700,326
DEBT SERVICE FUND:					
Property taxes	2,607,699	2,611,735	2,603,187	2,763,905	1,949,400
Other	156,852	230,076	198,107	158,000	104,000
Transfers from other funds	382,283	383,750	386,764	392,278	146,889
Fund balance	-	-	-	46,592	43,417
TOTAL DEBT SERVICE FUND	3,146,834	3,225,561	3,188,058	3,360,775	2,243,706
CAPITAL PROJECT FUNDS:					
Intergovernmental revenues	275,120	611,530	122,237	-	150,000
Charges for services	575,000	500,000	630,000	750,000	550,000
Other	350,028	935,403	641,949	200,000	-
Transfers from other funds	2,194,223	2,616,016	4,629,775	2,026,000	3,055,000
Proceeds from debt issuance	-	-	2,095,000	-	-
TOTAL CAPITAL PROJECT FUNDS	3,394,371	4,662,949	8,118,961	2,976,000	3,755,000
ENTERPRISE FUNDS:					
Charges for water and sewer services	30,273,043	30,262,535	31,852,002	31,304,501	32,327,794
Charges for electric services	48,298,538	48,833,925	46,212,766	43,720,509	44,901,606
Charges for golf course fees	441,180	-	-	-	-
Capital contributions	5,222,105	1,268,930	2,924,227	1,080,000	749,000
Other	40,033	1,196,211	795,628	184,400	52,842
Transfers and Reimbursements	-	-	-	148,360	154,458
Fund balance	-	-	-	687,791	2,200,000
TOTAL ENTERPRISE FUNDS	84,274,899	81,561,601	81,784,623	77,125,561	80,385,700
INTERNAL SERVICE FUNDS:					
Charges for services	13,800,324	14,027,017	13,762,381	13,945,983	14,265,288
Other	303,342	601,761	373,355	150,000	150,000
Fund balance	-	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS	14,103,666	14,628,778	14,135,736	14,095,983	14,415,288
TOTAL ALL FUNDS	\$ 174,835,490	\$ 174,851,652	\$ 176,869,667	\$ 170,812,575	\$ 178,635,134

CITY OF WINTER PARK
SUMMARY OF OPERATING & CAPITAL SPENDING - ALL FUNDS

	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
GENERAL FUND:					
General administration	\$ 5,164,714	\$ 5,809,080	\$ 6,283,759	\$ 6,395,153	\$ 7,110,606
Planning and development	2,746,352	2,889,721	3,283,572	3,161,057	4,012,734
Public works	10,088,715	10,237,255	9,511,528	9,785,451	10,570,160
Police	13,803,832	14,504,784	14,901,031	15,551,287	16,339,612
Fire	12,415,133	12,785,748	13,204,252	13,451,269	13,423,415
Parks and recreation	8,078,515	8,804,515	8,713,243	8,585,596	9,638,906
Organizational support	1,511,499	1,556,772	1,717,339	1,657,004	1,657,004
Nondepartmental	-	-	-	(172,449)	(315,000)
Transfers (CRA, CIP, Other)	4,504,253	5,344,129	5,316,947	5,097,636	6,102,196
Reimbursements	(4,120,217)	(4,209,511)	(4,079,443)	(4,268,671)	(4,062,448)
Contingency	-	-	-	555,016	657,929
TOTAL GENERAL FUND	54,192,796	57,722,493	58,852,228	59,798,349	65,135,114
SPECIAL REVENUE FUNDS:					
Stormwater Operations Fund	2,599,518	2,674,609	2,567,331	2,807,302	3,113,802
Affordable Housing Fund	56,144	235,000	25,000	-	250,000
Community Redevelopment Agency Fund	4,059,056	3,615,359	5,330,683	8,500,280	7,136,391
Cemetery Trust Fund	396,368	279,362	450,800	639,031	786,505
Designations Trust Fund	955,531	1,088,355	855,865	460,211	451,702
Police Grants Fund	898,750	929,491	1,071,109	982,315	961,926
Federal Forfeiture Fund	158,352	47,544	211,808	66,768	-
TOTAL SPECIAL REVENUE FUNDS	9,123,719	8,869,720	10,512,595	13,455,907	12,700,326
DEBT SERVICE FUND:					
Debt Service Fund	3,200,098	3,211,278	3,203,993	3,360,775	2,243,706
TOTAL DEBT SERVICE FUND	3,200,098	3,211,278	3,203,993	3,360,775	2,243,706
CAPITAL PROJECT FUNDS:					
General Capital Projects Fund	3,539,695	5,700,921	11,441,908	2,226,000	3,055,000
Stormwater Capital Projects Fund	1,774,121	917,896	2,153,226	750,000	700,000
TOTAL CAPITAL PROJECT FUNDS	5,313,816	6,618,817	13,595,134	2,976,000	3,755,000
ENTERPRISE FUNDS:					
Water and Sewer Fund	28,398,699	29,812,318	29,051,819	33,261,692	35,330,794
Electric Services Fund	43,595,796	43,554,527	38,203,848	43,863,869	45,054,906
TOTAL ENTERPRISE FUNDS	71,994,494	73,366,845	67,255,667	77,125,561	80,385,700
INTERNAL SERVICE FUNDS:					
Fleet Maintenance Fund	1,514,550	1,560,077	1,553,804	1,653,253	1,725,638
Vehicle/Equipment Replacement Fund	1,247,224	1,319,517	1,525,643	1,330,608	1,330,306
Employee Insurance Fund	8,258,249	7,886,338	7,365,116	8,318,322	8,389,237
General Insurance Fund	2,100,504	3,195,436	2,444,689	2,793,800	2,970,107
TOTAL INTERNAL SERVICE FUNDS	13,120,526	13,961,368	12,889,252	14,095,983	14,415,288
TOTAL ALL FUNDS	\$ 156,945,450	\$ 163,750,521	\$ 166,308,869	\$ 170,812,575	\$ 178,635,134

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

GENERAL FUND				
	Budgeted 2020/2021	Budgeted 2021/2022	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ 26,396,984	\$ 27,629,173	\$ 1,232,189	4.67%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Utility Taxes	6,235,678	6,748,386	512,708	8.22%
Franchise Fees	837,120	804,140	(32,980)	-3.94%
Licenses and Permits	2,671,394	2,706,152	34,758	1.30%
Intergovernmental Revenue	7,306,208	9,753,495	2,447,287	33.50%
Charges for Services	9,109,710	10,330,856	1,221,146	13.40%
Fines and Forfeitures	1,284,915	1,034,000	(250,915)	-19.53%
Other Revenue	648,500	573,000	(75,500)	-11.64%
Transfers	5,117,340	5,328,266	210,926	4.12%
Fund Balance	190,500	227,646	37,146	19.50%
Total Estimated Revenues	\$ 59,798,349	\$ 65,135,114	\$ 5,336,765	8.92%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 5,386,724	\$ 6,080,259	\$ 693,535	12.87%
Financial Services	1,008,429	1,030,347	21,918	2.17%
Planning, Building & Code	3,161,057	4,012,734	851,677	26.94%
Public Works	9,785,451	10,570,160	784,709	8.02%
Police	15,551,287	16,339,612	788,325	5.07%
Fire	13,451,269	13,423,415	(27,854)	-0.21%
Parks & Recreation	8,585,596	9,638,906	1,053,310	12.27%
Organizational Support	1,657,004	1,657,004	-	0.00%
Debt Service	-	-	-	0.00%
Transfers	5,097,636	6,102,196	1,004,560	19.71%
Reimbursements	(4,268,671)	(4,062,448)	206,223	-4.83%
Non-Departmental	(172,449)	(315,000)	(142,551)	82.66%
Contingency	555,016	657,929	102,913	18.54%
Total Estimated Appropriations	\$ 59,798,349	\$ 65,135,114	\$ 5,336,765	8.92%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 38,214,924	\$ 39,774,771	\$ 1,559,847	4.08%
Operating Costs	20,331,893	22,943,166	2,611,273	12.84%
Capital Outlay	40,000	34,500	(5,500)	-13.75%
Debt Service	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Transfers	5,097,636	6,102,196	1,004,560	19.71%
Reimbursements	(4,268,671)	(4,062,448)	206,223	-4.83%
Non-Departmental	(172,449)	(315,000)	(142,551)	82.66%
Contingency	555,016	657,929	102,913	18.54%
Total Estimated Appropriations	\$ 59,798,349	\$ 65,135,114	\$ 5,336,765	8.92%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

	SPECIAL REVENUE			
	Budgeted 2020/2021	Budgeted 2021/2022	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	39,904	135,000	95,096	238.31%
Intergovernmental Revenue	4,231,117	4,178,262	(52,855)	-1.25%
Charges for Services	2,727,398	3,035,552	308,154	11.30%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	635,801	580,000	(55,801)	-8.78%
Transfers	3,736,305	4,018,193	281,888	7.54%
Fund Balance	2,085,382	753,319	(1,332,063)	-63.88%
Total Estimated Revenues	\$ 13,455,907	\$ 12,700,326	\$ (755,581)	-5.62%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ -	\$ -	\$ -	0.00%
Financial Services	-	-	-	0.00%
Plan/Community Development	5,881,620	5,327,320	(554,300)	-9.42%
Public Works	2,807,302	3,113,802	306,500	10.92%
Police	1,049,083	961,926	(87,157)	-8.31%
Fire	-	-	-	0.00%
Parks & Recreation	25,000	25,000	-	0.00%
Organizational Support	1,307,461	790,702	(516,759)	-39.52%
Debt Service	1,491,056	1,496,097	5,041	0.34%
Transfers	714,031	861,505	147,474	20.65%
Reimbursements	180,354	123,974	(56,380)	-31.26%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	N/A
Total Estimated Appropriations	\$ 13,455,907	\$ 12,700,326	\$ (755,581)	-5.62%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 2,126,145	\$ 2,375,962	\$ 249,817	11.75%
Operating Costs	4,004,321	3,741,221	(263,100)	-6.57%
Capital Outlay	-	36,567	36,567	N/A
Debt Service	1,491,056	1,496,097	5,041	0.34%
Capital Projects	4,940,000	4,065,000	(875,000)	-17.71%
Transfers	714,031	861,505	147,474	20.65%
Reimbursements	180,354	123,974	(56,380)	-31.26%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	N/A
Total Estimated Appropriations	\$ 13,455,907	\$ 12,700,326	\$ (755,581)	-5.62%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

DEBT SERVICE				
	<u>Budgeted</u>	<u>Budgeted</u>	<u>Increase/</u>	<u>Percentage</u>
	<u>2020/2021</u>	<u>2021/2022</u>	<u>(Decrease)</u>	<u>Change</u>
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	145,655	147,600	1,945	1.34%
Debt Service - 2017	1,803,550	1,801,800	(1,750)	-0.10%
Debt Service - 2011	814,700	-	(814,700)	-100.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	-	-	-	0.00%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	158,000	104,000	(54,000)	-34.18%
Proceeds from Debt Issuance	-	-	-	0.00%
Transfers	392,278	146,889	(245,389)	-62.55%
Fund Balance	46,592	43,417	(3,175)	-6.81%
Total Estimated Revenues	\$ - 3,360,775	\$ - 2,243,706	\$ (1,117,069)	-33.24%

ESTIMATED APPROPRIATIONS
BY PROGRAM:

General Government	\$ -	\$ -	\$ -	0.00%
Financial Services	-	-	-	0.00%
Plan/Community Development	-	-	-	0.00%
Public Works	-	-	-	0.00%
Police	-	-	-	0.00%
Fire	-	-	-	0.00%
Parks & Recreation	-	-	-	0.00%
Organizational Support	-	-	-	0.00%
Debt Service	3,360,775	2,243,706	(1,117,069)	-33.24%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	0.00%
Total Estimated Appropriations	\$ - 3,360,775	\$ - 2,243,706	\$ (1,117,069)	-33.24%

ESTIMATED APPROPRIATIONS
BY FUNCTION:

Personal Services	\$ -	\$ -	\$ -	0.00%
Operating Costs	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	3,360,775	2,243,706	(1,117,069)	-33.24%
Capital Projects	-	-	-	0.00%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Contingency	-	-	-	0.00%
Total Estimated Appropriations	\$ - 3,360,775	\$ - 2,243,706	\$ (1,117,069)	-33.24%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

	CAPITAL PROJECTS			
	Budgeted 2020/2021	Budgeted 2021/2022	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	750,000	550,000	(200,000)	-26.67%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	200,000	150,000	(50,000)	-25.00%
Transfers	2,026,000	3,055,000	1,029,000	50.79%
Fund Balance	-	-	-	0.00%
Total Estimated Revenues	\$ - 2,976,000	\$ - 3,755,000	\$ 779,000	26.18%

ESTIMATED APPROPRIATIONS

BY PROGRAM:

General Government	\$ 385,000	\$ 350,000	\$ (35,000)	-9.09%
Financial Services	-	-	-	0.00%
Plan/Community Development	-	200,000	200,000	N/A
Public Works	1,650,000	1,400,000	(250,000)	-15.15%
Police	170,000	170,000	-	0.00%
Fire	175,000	200,000	25,000	14.29%
Parks & Recreation	596,000	1,155,000	559,000	93.79%
Organizational Support	-	-	-	0.00%
Debt Service	-	280,000	280,000	0.00%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	N/A
Total Estimated Appropriations	\$ - 2,976,000	\$ - 3,755,000	\$ 779,000	26.18%

ESTIMATED APPROPRIATIONS

BY FUNCTION:

Personal Services	\$ -	\$ -	\$ -	0.00%
Operating Costs	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	280,000	280,000	0.00%
Capital Projects	2,976,000	3,475,000	499,000	16.77%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Contingency	-	-	-	N/A
Total Estimated Appropriations	\$ - 2,976,000	\$ - 3,755,000	\$ 779,000	26.18%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

ENTERPRISE				
	<u>Budgeted</u>	<u>Budgeted</u>	<u>Increase/</u>	<u>Percentage</u>
	<u>2020/2021</u>	<u>2021/2022</u>	<u>(Decrease)</u>	<u>Change</u>
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	76,105,010	77,978,400	1,873,390	2.46%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	184,400	52,842	(131,558)	-71.34%
Proceeds from Debt Issuance	-	-	-	0.00%
Transfers	-	-	-	0.00%
Reimbursements	148,360	154,458	6,098	0.00%
Fund Balance	687,791	2,200,000	1,512,209	219.86%
Total Estimated Revenues	\$ <u>77,125,561</u>	\$ <u>80,385,700</u>	\$ <u>3,260,139</u>	<u>4.23%</u>

ESTIMATED APPROPRIATIONS
BY PROGRAM:

General Government	\$ -	\$ -	\$ -	0.00%
Financial Services	1,615,879	1,761,538	145,659	9.01%
Plan/Community Development	-	-	-	0.00%
Public Works	53,297,513	58,381,553	5,084,040	9.54%
Police	-	-	-	0.00%
Fire	-	-	-	0.00%
Parks & Recreation	-	-	-	0.00%
Organizational Support	-	-	-	0.00%
Debt Service	9,434,997	9,531,666	96,669	1.02%
Transfers	5,407,632	5,584,647	177,015	3.27%
Reimbursements	4,236,677	4,092,932	(143,745)	-3.39%
Non-Departmental	-	-	-	0.00%
Contingency	3,132,863	1,033,364	(2,099,499)	-67.02%
Total Estimated Appropriations	\$ <u>77,125,561</u>	\$ <u>80,385,700</u>	\$ <u>3,260,139</u>	<u>4.23%</u>

ESTIMATED APPROPRIATIONS
BY FUNCTION:

Personal Services	\$ 10,447,708	\$ 10,850,845	\$ 403,137	3.86%
Operating Costs	34,763,293	36,071,074	1,307,781	3.76%
Capital Outlay	577,000	388,000	(189,000)	-32.76%
Debt Service	9,434,997	9,531,666	96,669	1.02%
Capital Projects	9,125,391	12,833,172	3,707,781	40.63%
Transfers	5,407,632	5,584,647	177,015	3.27%
Reimbursements	4,236,677	4,092,932	(143,745)	-3.39%
Non-Departmental	-	-	-	0.00%
Contingency	3,132,863	1,033,364	(2,099,499)	-67.02%
Total Estimated Appropriations	\$ <u>77,125,561</u>	\$ <u>80,385,700</u>	\$ <u>3,260,139</u>	<u>4.23%</u>

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

INTERNAL SERVICE					
	Budgeted	Budgeted	Increase/	Percentage	
	2020/2021	2021/2022	(Decrease)	Change	
ESTIMATED REVENUES:					
Taxes:					
Property Taxes:					
Operating millage	\$ -	\$ -	\$ -	0.00%	
Debt Service - 2020	-	-	-	0.00%	
Debt Service - 2017	-	-	-	0.00%	
Utility Taxes	-	-	-	0.00%	
Franchise Fees	-	-	-	0.00%	
Licenses and Permits	-	-	-	0.00%	
Intergovernmental Revenue	-	-	-	0.00%	
Charges for Services	13,945,983	14,265,288	319,305	2.29%	
Fines and Forfeitures	-	-	-	0.00%	
Other Revenue	150,000	150,000	-	0.00%	
Transfers	-	-	-	0.00%	
Fund Balance	-	-	-	0.00%	
Total Estimated Revenues	\$ <u>14,095,983</u>	\$ <u>14,415,288</u>	\$ <u>319,305</u>	<u>2.27%</u>	

ESTIMATED APPROPRIATIONS

BY PROGRAM:

General Government	\$ 14,095,983	\$ 14,336,859	\$ 240,876	1.71%	
Financial Services	-	-	-	0.00%	
Plan/Community Development	-	-	-	0.00%	
Public Works	-	-	-	0.00%	
Police	-	-	-	0.00%	
Fire	-	-	-	0.00%	
Parks & Recreation	-	-	-	0.00%	
Organizational Support	-	-	-	0.00%	
Debt Service	-	-	-	0.00%	
Transfers	-	-	-	0.00%	
Reimbursements	-	-	-	0.00%	
Non-Departmental	-	-	-	0.00%	
Contingency	-	78,429	78,429	N/A	
Total Estimated Appropriations	\$ <u>14,095,983</u>	\$ <u>14,415,288</u>	\$ <u>319,305</u>	<u>2.27%</u>	

ESTIMATED APPROPRIATIONS

BY FUNCTION:

Personal Services	\$ 1,217,019	\$ 1,246,142	\$ 29,123	2.39%	
Operating Costs	11,488,277	11,760,411	272,134	2.37%	
Capital Outlay	1,390,687	1,330,306	(60,381)	-4.34%	
Debt Service	-	-	-	0.00%	
Capital Projects	-	-	-	0.00%	
Transfers	-	-	-	0.00%	
Reimbursements	-	-	-	0.00%	
Non-Departmental	-	-	-	0.00%	
Contingency	-	78,429	78,429	N/A	
Total Estimated Appropriations	\$ <u>14,095,983</u>	\$ <u>14,415,288</u>	\$ <u>319,305</u>	<u>2.27%</u>	

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2020/2021 Compared to 2021/2022

TOTAL				
	<u>Budgeted</u>	<u>Budgeted</u>	<u>Increase/</u>	<u>Percentage</u>
	<u>2020/2021</u>	<u>2021/2022</u>	<u>(Decrease)</u>	<u>Change</u>
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ 26,396,984	\$ 27,629,173	\$ 1,232,189	4.67%
Debt Service - 2020	145,655	147,600	1,945	1.34%
Debt Service - 2017	1,803,550	1,801,800	(1,750)	-0.10%
Debt Service - 2011	814,700	-	(814,700)	-100.00%
Utility Taxes	6,235,678	6,748,386	512,708	8.22%
Franchise Fees	837,120	804,140	(32,980)	-3.94%
Licenses and Permits	2,711,298	2,841,152	129,854	4.79%
Intergovernmental Revenue	11,537,325	13,931,757	2,394,432	20.75%
Charges for Services	102,638,101	106,160,096	3,521,995	3.43%
Fines and Forfeitures	1,284,915	1,034,000	(250,915)	-19.53%
Other Revenue	1,976,701	1,609,842	(366,859)	-18.56%
Transfers and Reimbursements	11,420,283	12,702,806	1,282,523	11.23%
Fund Balance	<u>3,010,265</u>	<u>3,224,382</u>	<u>214,117</u>	<u>7.11%</u>
Total Estimated Revenues	\$ <u>170,812,575</u>	\$ <u>178,635,134</u>	\$ <u>7,822,559</u>	<u>4.58%</u>

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 19,867,707	\$ 20,767,118	\$ 899,411	4.53%
Financial Services	2,624,308	2,791,885	167,577	6.39%
Plan/Community Development	9,042,677	9,540,054	497,377	5.50%
Public Works	67,540,266	73,465,515	5,925,249	8.77%
Police	16,770,370	17,471,538	701,168	4.18%
Fire	13,626,269	13,623,415	(2,854)	-0.02%
Parks & Recreation	9,206,596	10,818,906	1,612,310	17.51%
Organizational Support	2,964,465	2,447,706	(516,759)	-17.43%
Debt Service	14,286,828	13,551,469	(735,359)	-5.15%
Transfers	11,219,299	12,548,348	1,329,049	11.85%
Reimbursements	148,360	154,458	6,098	0.00%
Non-Departmental	(172,449)	(315,000)	(142,551)	82.66%
Contingency	<u>3,687,879</u>	<u>1,769,722</u>	<u>(1,918,157)</u>	<u>-52.01%</u>
Total Estimated Appropriations	\$ <u>170,812,575</u>	\$ <u>178,635,134</u>	\$ <u>7,822,559</u>	<u>4.58%</u>

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 52,005,796	\$ 54,247,720	\$ 2,241,924	4.31%
Operating Costs	70,587,784	74,515,872	3,928,088	5.56%
Capital Outlay	2,007,687	1,789,373	(218,314)	-10.87%
Debt Service	14,286,828	13,551,469	(735,359)	-5.15%
Capital Projects	17,041,391	20,373,172	3,331,781	19.55%
Transfers	11,219,299	12,548,348	1,329,049	11.85%
Reimbursements	148,360	154,458	6,098	0.00%
Non-Departmental	(172,449)	(315,000)	(142,551)	82.66%
Contingency	<u>3,687,879</u>	<u>1,769,722</u>	<u>(1,918,157)</u>	<u>-52.01%</u>
Total Estimated Appropriations	\$ <u>170,812,575</u>	\$ <u>178,635,134</u>	\$ <u>7,822,559</u>	<u>4.58%</u>



fund balance

CITY OF WINTER PARK
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Estimated
October 1, 2021 through September 30, 2022

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>DEBT</u> <u>SERVICE</u>	<u>CAPITAL</u> <u>PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL</u> <u>SERVICE</u>	<u>TOTAL</u>
REVENUES/SOURCES							
Taxes:							
Property Taxes:							
Operating millage	\$ 27,629,173	\$ -	\$ -	\$ -	\$ -	\$ -	27,629,173
Debt Service - 2017	-	-	1,801,800	-	-	-	1,801,800
Debt Service - 2020	-	-	147,600	-	-	-	147,600
Utility Taxes	6,748,386	-	-	-	-	-	6,748,386
Franchise Fees	804,140	-	-	-	-	-	804,140
Licenses and Permits	2,706,152	135,000	-	-	-	-	2,841,152
Intergovernmental Revenue	9,753,495	4,178,262	-	-	-	-	13,931,757
Charges for Services	10,330,856	3,035,552	-	550,000	77,978,400	14,265,288	106,160,096
Fines and Forfeitures	1,034,000	-	-	-	-	-	1,034,000
Other Revenue	573,000	580,000	104,000	150,000	52,842	150,000	1,609,842
Transfers	5,328,266	4,018,193	146,889	3,055,000	-	-	12,548,348
Fund Balance	-	-	-	-	-	-	-
Total Revenues/Sources	64,907,468	11,947,007	2,200,289	3,755,000	78,031,242	14,415,288	175,256,294
EXPENDITURES/USES							
General Government	6,080,259	-	-	350,000	-	14,336,859	20,767,118
Financial Services	1,030,347	-	-	-	1,761,538	-	2,791,885
Plan/Community Development	4,012,734	5,327,320	-	200,000	-	-	9,540,054
Public Works	10,570,160	3,113,802	-	1,400,000	58,381,553	-	73,465,515
Police	16,339,612	961,926	-	170,000	-	-	17,471,538
Fire	13,423,415	-	-	200,000	-	-	13,623,415
Parks & Recreation	9,638,906	25,000	-	1,155,000	-	-	10,818,906
Organizational Support	1,657,004	790,702	-	-	-	-	2,447,706
Debt Service	-	1,496,097	2,243,706	280,000	9,531,666	-	13,551,469
Transfers	6,102,196	861,505	-	-	5,584,647	-	12,548,348
Reimbursements	(4,062,448)	123,974	-	-	4,092,932	-	154,458
Non-Departmental	(315,000)	-	-	-	-	-	(315,000)
Total Expenditures/Uses	64,477,185	12,700,326	2,243,706	3,755,000	79,352,336	14,336,859	176,865,412
Revenues over (under)							
Expenditures	430,283	(753,319)	(43,417)	-	(1,321,094)	78,429	(1,609,118)
Fund Balances - estimated							
Beginning of year	<u>20,555,491</u>	<u>11,274,055</u>	<u>455,606</u>	<u>22,953,558</u>	<u>145,925,968</u>	<u>14,655,356</u>	<u>215,820,034</u>
Fund Balances - estimated							
End of year	<u>\$ 20,985,774</u>	<u>\$ 10,520,736</u>	<u>\$ 412,189</u>	<u>\$ 22,953,558</u>	<u>\$ 144,604,874</u>	<u>\$ 14,733,785</u>	<u>\$ 214,210,916</u>

**CITY OF WINTER PARK
GENERAL FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Property taxes	\$ 20,810,162	\$ 22,531,341	\$ 24,313,515	\$ 26,396,984	\$ 27,629,173
Utility taxes and franchise fees	7,771,139	7,545,696	7,527,362	7,072,798	7,552,526
Licenses and permits	3,998,893	3,938,661	3,262,118	2,671,394	2,706,152
Fines and forfeitures	1,329,144	1,397,330	1,047,091	1,284,915	1,034,000
Intergovernmental revenues	7,914,699	8,357,430	7,307,153	7,306,208	9,753,495
Charges for services	8,956,415	9,796,638	8,860,037	9,109,710	10,330,856
Other	2,634,988	1,338,983	1,054,723	648,500	573,000
Transfers from other funds	<u>5,249,571</u>	<u>5,303,292</u>	<u>5,224,645</u>	<u>5,117,340</u>	<u>5,328,266</u>
Total Revenues/Sources	58,665,011	60,209,371	58,596,644	59,607,849	64,907,468
EXPENDITURES/USES					
General administration	5,164,714	5,809,080	6,283,759	6,395,153	7,110,606
Planning and development	2,746,352	2,889,721	3,283,572	3,161,057	4,012,734
Public works	10,088,715	10,237,255	9,511,528	9,785,451	10,570,160
Police	13,803,832	14,504,784	14,901,031	15,551,287	16,339,612
Fire	12,415,133	12,785,748	13,204,252	13,451,269	13,423,415
Parks and recreation	8,078,515	8,804,515	8,713,243	8,585,596	9,638,906
Organizational support	1,511,499	1,556,772	1,717,339	1,657,004	1,657,004
Nondepartmental	-	-	-	(172,449)	(315,000)
Transfers - CRA	2,141,166	2,428,801	2,798,189	3,298,470	3,641,491
Transfers - CIP	1,703,806	2,089,863	1,932,000	1,216,000	2,130,000
Transfers - Other	659,281	825,465	586,758	583,166	330,705
Reimbursements	<u>(4,120,217)</u>	<u>(4,209,511)</u>	<u>(4,079,443)</u>	<u>(4,268,671)</u>	<u>(4,062,448)</u>
Total Expenditures/Uses	54,192,796	57,722,493	58,852,228	59,243,333	64,477,185
Revenues/Sources over (under) Expenditures/Uses	4,472,215	2,486,878	(255,584)	364,516	430,283
Beginning Fund Balance	<u>13,487,466</u>	<u>17,959,681</u>	<u>20,446,559</u>	<u>20,190,975</u>	<u>20,555,491</u>
Ending Fund Balance	\$ <u>17,959,681</u>	\$ <u>20,446,559</u>	\$ <u>20,190,975</u>	\$ <u>20,555,491</u>	\$ <u>20,985,774</u>
Non Spendable , Restricted, Committed and Assigned \$	4,412,315	\$ 4,568,656	\$ 3,390,758	\$ 3,675,274	\$ 3,513,421
Unassigned	<u>13,547,366</u>	<u>15,877,903</u>	<u>16,800,217</u>	<u>16,880,217</u>	<u>17,472,353</u>
Total Fund Balance	\$ <u>17,959,681</u>	\$ <u>20,446,559</u>	\$ <u>20,190,975</u>	\$ <u>20,555,491</u>	\$ <u>20,985,774</u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
STORMWATER UTILITY FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDEGT FY 2022</u>
REVENUES/SOURCES					
Charges for services	\$ 2,530,290	\$ 2,707,325	\$ 2,629,252	\$ 2,727,398	\$ 3,035,552
Intergovernmental Revenue	27,149	45,184	55,180	40,000	43,250
Licenses and permits	27,149	35,584	19,229	39,904	35,000
Other	(8,063)	35,584	7,743	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>2,575,995</u>	<u>2,781,337</u>	<u>2,711,405</u>	<u>2,807,302</u>	<u>3,113,802</u>
EXPENDITURES/USES					
Public Works (by program)					
Stormwater management	397,515	434,422	441,117	453,893	474,708
Lakes	1,145,038	1,049,367	951,686	850,796	954,006
Street drainage and maintenance	726,146	816,663	850,617	1,151,932	1,415,104
Street sweeping	<u>330,819</u>	<u>374,157</u>	<u>323,910</u>	<u>350,681</u>	<u>269,984</u>
Total Expenditures/Uses	<u>2,599,518</u>	<u>2,674,609</u>	<u>2,567,331</u>	<u>2,807,302</u>	<u>3,113,802</u>
Revenues/Sources over (under) Expenditures/Uses	(23,523)	106,728	144,074	-	-
Beginning Fund Balance	<u>216,307</u>	<u>192,784</u>	<u>299,512</u>	<u>443,586</u>	<u>443,586</u>
Ending Fund Balance	<u>\$ 192,784</u>	<u>\$ 299,512</u>	<u>\$ 443,586</u>	<u>\$ 443,586</u>	<u>\$ 443,586</u>
Non Spendable	\$ 51,396	\$ 51,396	\$ 66,389	\$ 66,393	\$ 66,393
Spendable	<u>141,388</u>	<u>141,388</u>	<u>377,193</u>	<u>377,193</u>	<u>377,193</u>
Total Fund Balance	<u>\$ 192,784</u>	<u>\$ 192,784</u>	<u>\$ 443,582</u>	<u>\$ 443,582</u>	<u>\$ 443,582</u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
AFFORDABLE HOUSING FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDEGT FY 2022</u>
REVENUES/SOURCES					
Licenses and permits	\$ 142,699	\$ -	\$ -	39,904	\$ 100,600
Other	(1,103)	30,091	10,283	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>141,596</u>	<u>30,091</u>	<u>10,283</u>	<u>-</u>	<u>3100,000</u>
EXPENDITURES/USES					
Planning and development	<u>56,144</u>	<u>235,000</u>	<u>25,000</u>	-	<u>250,000</u>
Total Expenditures/Uses	<u>56,144</u>	<u>235,000</u>	<u>25,000</u>	<u>-</u>	<u>250,000</u>
Revenues/Sources over (under) Expenditures/Uses	85,452	(204,909)	(14,717)	-	(150,000)
Beginning Fund Balance	<u>539,311</u>	<u>624,763</u>	<u>419,854</u>	<u>405,137</u>	<u>405,137</u>
Ending Fund Balance	<u>\$ 624,763</u>	<u>\$ 419,854</u>	<u>\$ 405,137</u>	<u>\$ 405,137</u>	<u>\$ 255,137</u>
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Spendable	<u>624,763</u>	<u>419,854</u>	<u>405,137</u>	<u>405,137</u>	<u>255,137</u>
Total Fund Balance	<u>\$ 624,763</u>	<u>\$ 419,854</u>	<u>\$ 405,137</u>	<u>\$ 405,137</u>	<u>\$ 255,137</u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
AFFORDABLE HOUSING FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDEGT FY 2022</u>
REVENUES/SOURCES					
Charges for services	\$ 142,282	\$ 1,938	\$ -	\$ -	\$ -
Intergovernmental revenue	2,215,051	2,442,412	2,716,156	3,142,034	3,173,086
Miscellaneous revenue	1,043,640	353,015	251,608	130,801	50,000
Transfers from other funds	<u>2,141,166</u>	<u>2,428,801</u>	<u>2,798,189</u>	<u>3,351,094</u>	<u>3,641,491</u>
Total Revenues/Sources	5,542,139	5,226,165	5,765,953	6,623,929	6,864,577
EXPENDITURES/USES					
Planning and development	1,022,381	1,021,428	1,030,073	1,888,870	1,451,320
Debt service	1,503,624	1,496,263	1,499,412	1,491,056	1,496,097
Capital Projects	1,475,500	1,029,712	574,378	4,940,000	4,065,000
Transfers to other funds	-	-	2,132,775	-	-
Reimbursements	<u>57,550</u>	<u>67,955</u>	<u>94,045</u>	<u>180,354</u>	<u>123,974</u>
Total Expenditures/Uses	56,144	3,615,359	5,330,683	8,500,280	7,136,391
Revenues/Sources over (under) Expenditures/Uses	1,483,083	1,610,806	435,270	(1,876,351)	(271,814)
Beginning Fund Balance	<u>3,220,800</u>	<u>4,703,883</u>	<u>6,314,690</u>	<u>6,749,960</u>	<u>4,873,609</u>
Ending Fund Balance	<u><u>\$ 4,703,883</u></u>	<u><u>\$ 6,314,690</u></u>	<u><u>\$ 6,749,960</u></u>	<u><u>\$ 4,873,609</u></u>	<u><u>\$ 4,601,795</u></u>
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Spendable	<u>4,703,883</u>	<u>6,314,690</u>	<u>6,749,960</u>	<u>4,873,609</u>	<u>4,601,795</u>
Total Fund Balance	<u><u>\$ 4,703,883</u></u>	<u><u>\$ 6,314,690</u></u>	<u><u>\$ 6,749,960</u></u>	<u><u>\$ 4,873,609</u></u>	<u><u>\$ 4,601,795</u></u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
PARK IMPACT FEES FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Other	\$ 624,538	\$ 93,610	\$ 52,756	\$ -	\$ -
Total Revenues/Sources	<u>624,538</u>	<u>93,610</u>	<u>52,756</u>	<u>-</u>	<u>-</u>
EXPENDITURES/USES					
Parks & Recreation	<u>334,337</u>	<u>-</u>	<u>74,100</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>334,337</u>	<u>-</u>	<u>74,100</u>	<u>-</u>	<u>-</u>
Revenues/Sources over (under) Expenditures/Uses	290,201	93,610	(21,344)	-	-
Beginning Fund Balance	<u>1,248,817</u>	<u>1,539,018</u>	<u>1,632,628</u>	<u>1,611,284</u>	<u>1,611,284</u>
Ending Fund Balance	<u><u>\$ 1,539,018</u></u>	<u><u>\$ 1,632,628</u></u>	<u><u>\$ 1,611,284</u></u>	<u><u>\$ 1,611,284</u></u>	<u><u>\$ 1,611,284</u></u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
CEMETERY TRUST FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Lot sales	\$ 465,264	\$ 212,846	\$ 462,616	\$ 430,000	\$ 455,000
Other	(7,175)	100,237	53,197	-	-
Transfers	-	-	-	-	-
Total Revenues/Sources	<u>458,089</u>	<u>313,083</u>	<u>515,813</u>	<u>430,000</u>	<u>455,000</u>
EXPENDITURES/USES					
Transfers to other funds	<u>396,368</u>	<u>279,362</u>	<u>450,800</u>	<u>639,031</u>	<u>786,505</u>
Total Expenditures/Uses	<u>396,368</u>	<u>279,362</u>	<u>450,800</u>	<u>639,031</u>	<u>786,505</u>
Revenues/Sources over (under) Expenditures/Uses	61,721	33,721	65,013	(209,031)	(331,505)
Beginning Fund Balance	<u>1,980,183</u>	<u>2,041,904</u>	<u>2,075,625</u>	<u>2,140,638</u>	<u>1,931,607</u>
Ending Fund Balance	<u>\$ 2,041,904</u>	<u>\$ 2,075,625</u>	<u>\$ 2,140,638</u>	<u>\$ 1,931,607</u>	<u>\$ 1,600,102</u>
 Spendable	 <u>\$ 2,041,904</u>	 <u>\$ 2,075,625</u>	 <u>\$ 2,140,638</u>	 <u>\$ 1,931,607</u>	 <u>\$ 1,600,102</u>
Total Fund Balance	<u>\$ 2,041,904</u>	<u>\$ 2,075,625</u>	<u>\$ 2,140,638</u>	<u>\$ 1,931,607</u>	<u>\$ 1,600,102</u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
DESIGNATIONS TRUST FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDEGT FY 2022</u>
REVENUES/SOURCES					
Fines and Forfeitures	\$ 193,885	\$ 96,249	\$ 54,312	\$ -	\$ -
Intergovernmental	29,278	15,757	178,614	-	-
Charges for Services	210,409	228,503	133,083	-	-
Other	194,469	259,916	220,465	75,000	75,000
Transfers from other funds	<u>471,512</u>	<u>645,327</u>	<u>400,842</u>	<u>385,211</u>	<u>376,702</u>
Total Revenues/Sources	<u>1,099,554</u>	<u>1,245,752</u>	<u>987,317</u>	<u>460,211</u>	<u>451,702</u>
EXPENDITURES/USES					
Planning and development	115,055	61,960	60,532	25,000	25,000
Public works	-	87,339	-	-	-
Police	91,401	52,781	43,602	-	-
Fire	36,963	24,471	192,691	-	-
Parks & recreation department	320,113	459,804	134,040	-	-
Organizational support	317,000	327,000	350,000	360,211	351,702
Transfers to other funds	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditures/Uses	<u>955,531</u>	<u>1,088,355</u>	<u>855,865</u>	<u>460,211</u>	<u>451,702</u>
Revenues/Sources over (under) Expenditures/Uses	144,022	157,397	131,452	-	-
Beginning Fund Balance	<u>1,287,489</u>	<u>1,431,512</u>	<u>1,588,909</u>	<u>1,720,360</u>	<u>1,720,360</u>
Ending Fund Balance	<u>\$ 1,431,512</u>	<u>\$ 1,588,909</u>	<u>\$ 1,720,360</u>	<u>\$ 1,720,360</u>	<u>\$ 1,720,360</u>
 Spendable	 \$ 1,431,512	 \$ 1,588,909	 \$ 1,720,360	 \$ 1,720,360	 \$ 1,720,360
Total Fund Balance	<u>\$ 1,431,512</u>	<u>\$ 1,588,909</u>	<u>\$ 1,720,360</u>	<u>\$ 1,720,360</u>	<u>\$ 1,720,360</u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
POLICE GRANT FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Intergovernmental Revenues	\$ 950,693	\$ 876,051	\$ 1,003,099	\$ 982,315	\$ 961,926
Miscellaneous	<u>387</u>	<u>(2,697)</u>	<u>(980)</u>	<u>-</u>	<u>-</u>
Total Revenues/Sources	<u>951,080</u>	<u>873,354</u>	<u>1,002,119</u>	<u>982,315</u>	<u>961,926</u>
EXPENDITURES/USES					
Police	898,750	929,491	1,071,109	982,315	961,926
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>898,750</u>	<u>929,491</u>	<u>1,071,109</u>	<u>982,315</u>	<u>961,926</u>
Revenues/Sources over (under) Expenditures/Uses	52,330	(56,137)	(68,990)	-	-
Beginning Fund Balance	<u>126,203</u>	<u>178,534</u>	<u>122,397</u>	<u>53,407</u>	<u>53,407</u>
Ending Fund Balance	<u><u>\$ 178,534</u></u>	<u><u>\$ 122,397</u></u>	<u><u>\$ 53,407</u></u>	<u><u>\$ 53,407</u></u>	<u><u>\$ 53,407</u></u>
 Spendable	 \$ 178,534	 \$ 122,397	 \$ 53,407	 \$ 53,407	 \$ 53,407
Total Fund Balance	<u><u>\$ 178,534</u></u>	<u><u>\$ 122,397</u></u>	<u><u>\$ 53,407</u></u>	<u><u>\$ 53,407</u></u>	<u><u>\$ 53,407</u></u>

**CITY OF WINTER PARK
SPECIAL REVENUE FUNDS
FEDERAL FORFEITURE FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
REVENUES/SOURCES					
Fines and Forfeitures	\$ 56,598	\$ 201,700	\$ 72,153	\$ 66,768	\$ -
Miscellaneous	<u>(2,043)</u>	<u>15,610</u>	<u>8,042</u>	<u>-</u>	<u>-</u>
Total Revenues/Sources	<u>54,555</u>	<u>217,310</u>	<u>80,195</u>	<u>66,768</u>	<u>-</u>
EXPENDITURES/USES					
Police	123,352	47,544	211,808	66,768	-
Transfers to other funds	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>158,352</u>	<u>47,544</u>	<u>211,808</u>	<u>66,768</u>	<u>-</u>
Revenues/Sources over (under)					
Expenditures/Uses	(103,797)	169,766	(131,613)	-	-
Beginning Fund Balance	<u>300,709</u>	<u>196,912</u>	<u>366,678</u>	<u>235,065</u>	<u>235,065</u>
Ending Fund Balance	<u><u>\$ 196,912</u></u>	<u><u>\$ 366,678</u></u>	<u><u>\$ 235,065</u></u>	<u><u>\$ 235,065</u></u>	<u><u>\$ 235,065</u></u>
 Spendable	 \$ 196,912	 \$ 366,678	 \$ 235,065	 \$ 235,065	 \$ 235,065
Total Fund Balance	<u><u>\$ 196,912</u></u>	<u><u>\$ 366,678</u></u>	<u><u>\$ 235,065</u></u>	<u><u>\$ 235,065</u></u>	<u><u>\$ 235,065</u></u>

**CITY OF WINTER PARK
DEBT SERVICE FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Property taxes	\$ 2,607,699	\$ 2,611,735	\$ 2,603,187	\$ 2,763,905	\$ 1,949,400
Other	156,852	230,076	198,107	158,000	104,000
Transfers from other funds	382,283	383,750	386,764	392,278	146,889
Total Revenues/Sources	<u>3,146,834</u>	<u>3,225,561</u>	<u>3,188,058</u>	<u>3,314,183</u>	<u>2,200,289</u>
EXPENDITURES/USES					
Debt Service	<u>3,200,098</u>	<u>3,211,278</u>	<u>3,203,993</u>	<u>3,360,775</u>	<u>2,243,706</u>
Total Expenditures/Uses	<u>3,200,098</u>	<u>3,211,278</u>	<u>3,203,993</u>	<u>3,360,775</u>	<u>2,243,706</u>
Revenues/Sources over (under) Expenditures/Uses	(53,264)	14,283	(15,935)	(46,592)	(43,417)
Beginning Fund Balance, as restated	<u>557,114</u>	<u>503,850</u>	<u>518,133</u>	<u>502,198</u>	<u>455,606</u>
Ending Fund Balance	<u><u>\$ 503,850</u></u>	<u><u>\$ 518,133</u></u>	<u><u>\$ 502,198</u></u>	<u><u>\$ 455,606</u></u>	<u><u>\$ 412,189</u></u>
 Spendable	 <u>\$ 503,850</u>	 <u>\$ 518,133</u>	 <u>\$ 502,198</u>	 <u>\$ 455,606</u>	 <u>\$ 412,189</u>
Total Fund Balance	<u><u>\$ 503,850</u></u>	<u><u>\$ 518,133</u></u>	<u><u>\$ 502,198</u></u>	<u><u>\$ 455,606</u></u>	<u><u>\$ 412,189</u></u>

**CITY OF WINTER PARK
CAPITAL PROJECT FUNDS
GENERAL CAPITAL PROJECTS
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
REVENUES/SOURCES					
Intergovernmental revenues	\$ 145,395	\$ 453,698	\$ 122,237	\$ -	\$ -
Other	360,918	848,360	606,753	200,000	-
Proceeds from bond issuance	-	-	2,095,000	-	-
Transfers from other funds	<u>2,194,223</u>	<u>2,616,016</u>	<u>4,629,775</u>	<u>2,026,000</u>	<u>3,055,000</u>
Total Revenues/Sources	<u>2,700,536</u>	<u>3,918,074</u>	<u>7,453,765</u>	<u>2,226,000</u>	<u>3,055,000</u>
EXPENDITURES/USES					
Capital projects	<u>3,539,695</u>	<u>5,700,921</u>	<u>11,441,908</u>	<u>2,226,000</u>	<u>2,775,000</u>
Total Expenditures/Uses	<u>3,539,695</u>	<u>5,700,921</u>	<u>11,441,908</u>	<u>2,226,000</u>	<u>2,775,000</u>
Revenues/Sources over (under)					
Expenditures/Uses	(839,159)	(1,782,847)	(3,988,143)	-	280,000
Beginning Fund Balance	<u>29,390,977</u>	<u>28,551,818</u>	<u>26,768,971</u>	<u>22,780,828</u>	<u>22,780,828</u>
Ending Fund Balance	<u><u>\$ 28,551,818</u></u>	<u><u>\$ 26,768,971</u></u>	<u><u>\$ 22,780,828</u></u>	<u><u>\$ 22,780,828</u></u>	<u><u>\$ 23,060,828</u></u>
 Spendable	 <u>\$ 28,551,818</u>	 <u>\$ 26,768,971</u>	 <u>\$ 22,780,828</u>	 <u>\$ 22,780,828</u>	 <u>\$ 23,060,828</u>
Total Fund Balance*	<u><u>\$ 28,551,818</u></u>	<u><u>\$ 26,768,971</u></u>	<u><u>\$ 22,780,828</u></u>	<u><u>\$ 22,780,828</u></u>	<u><u>\$ 23,060,828</u></u>

*Fund balances are fully encumbered for approved projects.

**CITY OF WINTER PARK
CAPITAL PROJECT FUNDS
STORMWATER PROJECTS
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
REVENUES/SOURCES					
Charges for services	\$ 575,000	\$ 500,000	\$ 630,000	\$ 750,000	\$ 550,000
Intergovernmental revenues	129,725	157,832	-	-	150,000
Other	(10,890)	87,043	35,196	-	-
Total Revenues/Sources	<u>693,835</u>	<u>744,875</u>	<u>665,196</u>	<u>750,000</u>	<u>700,000</u>
EXPENDITURES/USES					
Capital projects	1,774,121	917,896	2,153,226	750,000	700,000
Transfers to other funds	-	-	-	-	-
Total Expenditures/Uses	<u>1,774,121</u>	<u>917,896</u>	<u>2,153,226</u>	<u>750,000</u>	<u>700,000</u>
Revenues/Sources over (under) Expenditures/Uses	(1,080,286)	(173,021)	(1,488,030)	-	-
Beginning Fund Balance	<u>2,914,067</u>	<u>1,833,781</u>	<u>1,660,760</u>	<u>172,730</u>	<u>172,730</u>
Ending Fund Balance	<u><u>\$ 1,833,781</u></u>	<u><u>\$ 1,660,760</u></u>	<u><u>\$ 172,730</u></u>	<u><u>\$ 172,730</u></u>	<u><u>\$ 172,730</u></u>
 Spendable	 \$ <u>1,833,781</u>	 \$ <u>1,660,760</u>	 \$ <u>172,730</u>	 \$ <u>172,730</u>	 \$ <u>172,730</u>
Total Fund Balance	<u><u>\$ 1,833,781</u></u>	<u><u>\$ 1,660,760</u></u>	<u><u>\$ 172,730</u></u>	<u><u>\$ 172,730</u></u>	<u><u>\$ 172,730</u></u>

**CITY OF WINTER PARK
ENTERPRISE FUNDS
WATER AND SEWER FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
REVENUES/SOURCES					
Charges for services	\$ 30,273,043	\$ 30,262,535	\$ 31,852,002	\$ 31,304,501	\$ 32,327,794
Capital contributions	5,222,105	1,268,930	2,924,227	1,080,000	749,000
Other	(41,949)	1,395,830	740,431	189,400	54,000
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	35,453,199	32,927,295	35,516,660	32,573,901	33,130,794
EXPENSES/USES					
General administration	2,149,253	1,995,381	2,063,986	1,895,187	2,159,912
Operations	15,718,943	16,348,828	15,933,137	17,944,732	18,664,443
Depreciation	2,965,103	2,993,110	2,807,728	-	-
Amortization	664,439	664,439	773,331	-	-
Interest and fiscal charges	2,473,096	2,366,212	2,202,565	1,421,242	1,187,726
Amount allocated for principal payment	-	-	-	3,234,167	3,560,000
Amount allocated for capital projects	-	-	-	2,421,791	4,455,500
Reimbursements	1,800,772	2,568,908	2,438,981	2,495,996	2,396,350
Transfers to other funds	2,627,093	2,875,440	2,832,091	2,873,827	2,906,863
Total Expenses/Uses	28,398,699	29,812,318	29,051,819	32,286,942	35,330,794
Change in Net Assets (Cash Flows for Budget Years Presented)	7,054,500	3,114,977	6,464,841	286,959	(2,200,000)
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(3,000,000)	(3,000,000)
Deduct estimate for amortization	-	-	-	(700,000)	(700,000)
Add back payment of principal	-	-	-	3,234,167	3,560,000
Add back investment in capital assets	-	-	-	2,421,791	4,455,500
Change in Net Assets (After Adjustments to Budget Years)	7,054,500	3,114,977	6,464,841	2,242,917	2,115,500
Net Assets at					
Beginning of Year, as Restated	71,806,965	78,861,465	81,976,442	88,441,283	90,684,200
Net Assets at					
End of Year	\$ 78,861,465	\$ 81,976,442	\$ 88,441,283	\$ 90,684,200	\$ 92,799,700
Invested in capital assets, net of related debt	\$ 47,832,994	\$ 47,832,994	\$ 51,333,036	\$ 53,288,994	\$ 57,604,494
Restricted	14,816,689	14,816,689	21,123,667	21,123,667	21,123,667
Unrestricted	16,211,782	19,326,759	15,984,580	16,271,539	14,071,539
Total Net Assets	\$ 78,861,465	\$ 81,976,442	\$ 88,441,283	\$ 90,684,200	\$ 92,799,700

**CITY OF WINTER PARK
ENTERPRISE FUNDS
ELECTRIC SERVICES FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
REVENUES/SOURCES					
Charges for services	\$ 48,298,538	\$ 48,833,925	\$ 46,212,766	\$ 43,720,509	\$ 44,901,606
Other	81,982	(199,619)	55,197	(5,000)	(1,158)
Transfers from other funds	-	-	-	-	-
Reimbursements	-	-	-	148,360	154,458
Total Revenues/Sources	<u>48,380,520</u>	<u>48,634,306</u>	<u>46,267,963</u>	<u>43,863,869</u>	<u>45,054,906</u>
EXPENSES/USES					
General administration	1,814,309	2,060,921	2,100,247	2,338,326	2,290,376
Operations	31,268,137	31,351,752	25,659,465	24,813,356	25,422,860
Depreciation	2,661,326	2,858,999	3,098,075	-	-
Amortization	656,300	656,300	696,619	-	-
Interest and fiscal charges	2,840,342	2,339,193	2,288,428	2,249,588	2,113,940
Amount allocated for principal payment	-	-	-	2,530,000	2,670,000
Amount allocated for capital projects	-	-	-	5,500,000	7,150,000
Reimbursements	1,554,341	1,484,107	1,728,412	1,740,681	1,696,582
Transfers to other funds	2,801,041	2,803,255	2,632,602	2,533,805	2,677,784
Total Expenses/Uses	<u>43,595,796</u>	<u>43,554,527</u>	<u>38,203,848</u>	<u>41,705,756</u>	<u>44,021,542</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	4,784,724	5,079,779	8,064,115	2,158,113	1,033,364
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(3,000,000)	(3,000,000)
Deduct estimate for amortization	-	-	-	(700,000)	(700,000)
Add back payment of principal	-	-	-	2,530,000	2,670,000
Add back investment in capital assets	-	-	-	5,500,000	7,150,000
Change in Net Assets (After Adjustments to Budget Years)	4,784,724	5,079,779	8,064,115	6,488,113	7,153,364
Net Assets at					
Beginning of Year, as Restated	<u>30,825,036</u>	<u>35,609,760</u>	<u>40,689,539</u>	<u>48,753,654</u>	<u>55,241,767</u>
Net Assets at					
End of Year	<u>\$ 35,609,760</u>	<u>\$ 40,689,539</u>	<u>\$ 48,753,654</u>	<u>\$ 55,241,767</u>	<u>\$ 62,395,131</u>
 Invested in capital assets, net of related debt	 \$ 26,481,724	 \$ 36,356,732	 \$ 38,520,362	 \$ 42,850,362	 \$ 48,970,362
Unrestricted	<u>9,128,036</u>	<u>4,332,807</u>	<u>10,233,292</u>	<u>12,391,405</u>	<u>13,424,769</u>
Total Net Assets	<u>\$ 35,609,760</u>	<u>\$ 40,689,539</u>	<u>\$ 48,753,654</u>	<u>\$ 55,241,767</u>	<u>\$ 62,395,131</u>

**CITY OF WINTER PARK
INTERNAL SERVICE FUNDS
FLEET MAINTENANCE
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Charges for services	\$ 1,607,262	\$ 1,655,727	\$ 1,451,694	\$ 1,653,253	\$ 1,725,638
Other	449	3,007	4,558	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>1,607,711</u>	<u>1,658,734</u>	<u>1,456,252</u>	<u>1,653,253</u>	<u>1,725,638</u>
EXPENSES/USES					
Operations	<u>1,514,550</u>	<u>1,560,077</u>	<u>1,553,804</u>	<u>1,653,253</u>	<u>1,647,209</u>
Total Expenses/Uses	<u>1,514,550</u>	<u>1,560,077</u>	<u>1,553,804</u>	<u>1,653,253</u>	<u>1,647,209</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	93,162	98,657	(97,552)	-	78,429
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(1,000)	(1,000)
Change in Net Assets (After Adjustments to Budget Years)	93,162	98,657	(97,552)	(1,000)	77,429
Net Assets at Beginning of Year, as Restated	<u>(158,079)</u>	<u>(64,917)</u>	<u>33,740</u>	<u>(63,812)</u>	<u>(64,812)</u>
Net Assets at End of Year	<u>\$ (64,917)</u>	<u>\$ 33,740</u>	<u>\$ (63,812)</u>	<u>\$ (64,812)</u>	<u>\$ 12,617</u>
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ (1,000)	\$ (2,000)
Unrestricted	<u>(64,917)</u>	<u>33,740</u>	<u>(63,812)</u>	<u>(63,812)</u>	<u>14,617</u>
Total Net Assets	<u>\$ (64,917)</u>	<u>\$ 33,740</u>	<u>\$ (63,812)</u>	<u>\$ (64,812)</u>	<u>\$ 12,617</u>

**CITY OF WINTER PARK
INTERNAL SERVICE FUNDS
VEHICLE/EQUIPMENT REPLACEMENT FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
REVENUES/SOURCES					
Charges for services	\$ 1,936,584	\$ 2,006,412	\$ 1,882,517	\$ 1,330,608	\$ 1,330,306
Other	261,235	324,782	157,025	-	-
Total Revenues/Sources	<u>2,197,819</u>	<u>2,331,194</u>	<u>2,039,541</u>	<u>1,330,608</u>	<u>1,330,306</u>
EXPENSES/USES					
Operations	17,595	775	12,875	-	-
Depreciation	1,229,630	1,318,742	1,512,768	-	-
Amount allocated for capital equipment	-	-	-	1,330,608	1,330,306
Total Expenses/Uses	<u>1,247,224</u>	<u>1,319,517</u>	<u>1,525,643</u>	<u>1,330,608</u>	<u>1,330,306</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	950,594	1,011,676	513,898	-	-
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(1,250,000)	(1,250,000)
Add back payment of principal	-	-	-	-	-
Add back investment in capital assets	-	-	-	1,330,608	1,330,306
Change in Net Assets (After Adjustments to Budget Years)	950,594	1,011,676	513,898	80,608	80,306
Net Assets at Beginning of Year	<u>8,398,550</u>	<u>9,349,144</u>	<u>10,360,820</u>	<u>10,874,718</u>	<u>10,955,326</u>
Net Assets at End of Year	<u>\$ 9,349,144</u>	<u>\$ 10,360,820</u>	<u>\$ 10,874,718</u>	<u>\$ 10,955,326</u>	<u>\$ 11,035,632</u>
Invested in capital assets, net of related debt	\$ 7,391,568	\$ 7,533,825	\$ 8,751,970	\$ 8,832,578	\$ 8,912,884
Unrestricted	<u>1,957,576</u>	<u>2,826,995</u>	<u>2,122,748</u>	<u>2,122,748</u>	<u>2,122,748</u>
Total Net Assets	<u>\$ 9,349,144</u>	<u>\$ 10,360,820</u>	<u>\$ 10,874,718</u>	<u>\$ 10,955,326</u>	<u>\$ 11,035,632</u>

**CITY OF WINTER PARK
INTERNAL SERVICE FUNDS
EMPLOYEE INSURANCE FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDGET FY 2022</u>
REVENUES/SOURCES					
Charges for services	\$ 7,848,934	\$ 7,833,204	\$ 7,811,196	\$ 8,168,322	\$ 8,239,237
Other	<u>41,423</u>	<u>218,483</u>	<u>175,199</u>	<u>150,000</u>	<u>150,000</u>
Total Revenues/Sources	<u>7,890,358</u>	<u>8,051,687</u>	<u>7,986,395</u>	<u>8,318,322</u>	<u>8,389,237</u>
EXPENSES/USES					
Operations	8,258,249	7,886,338	7,365,116	8,318,322	8,389,237
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses/Uses	<u>8,258,249</u>	<u>7,886,338</u>	<u>7,365,116</u>	<u>8,318,322</u>	<u>8,389,237</u>
Change in Net Assets	(367,891)	165,349	621,279	-	-
Net Assets at Beginning of Year	<u>2,957,484</u>	<u>2,800,213</u>	<u>2,965,563</u>	<u>3,586,842</u>	<u>3,586,842</u>
Net Assets at End of Year	<u>\$ 2,800,213</u>	<u>\$ 2,965,563</u>	<u>\$ 3,586,842</u>	<u>\$ 3,586,842</u>	<u>\$ 3,586,842</u>
Unrestricted	<u>\$ 2,800,213</u>	<u>\$ 2,965,563</u>	<u>\$ 3,586,842</u>	<u>\$ 3,586,842</u>	<u>\$ 3,586,842</u>
Total Net Assets	<u>\$ 2,800,213</u>	<u>2,965,563</u>	<u>3,586,842</u>	<u>\$ 3,586,842</u>	<u>\$ 3,586,842</u>

**CITY OF WINTER PARK
INTERNAL REVENUE FUNDS
GENERAL INSURANCE FUND
MULTI-YEAR ACTUAL AND BUDGET SUMMARY**

	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>BUDGET FY 2021</u>	<u>BUDEGT FY 2022</u>
REVENUES/SOURCES					
Charges for services	\$ 2,407,543	\$ 2,531,674	\$ 2,616,975	\$ 2,793,800	\$ 2,970,107
Other	<u>235</u>	<u>55,489</u>	<u>36,572</u>	<u>-</u>	<u>-</u>
Total Revenues/Sources	<u>2,407,778</u>	<u>2,587,163</u>	<u>2,653,547</u>	<u>2,793,800</u>	<u>2,970,107</u>
EXPENDITURES/USES					
Operations	2,100,258	3,195,191	2,444,669	2,793,800	2,970,107
Depreciation	<u>246</u>	<u>245</u>	<u>19</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>2,100,504</u>	<u>3,195,436</u>	<u>2,444,689</u>	<u>2,793,800</u>	<u>2,970,107</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	307,274	(608,272)	208,858	-	-
Adjustments to Budget Years to Convert to GAAP Accounting:	<u>1,287,489</u>	<u>1,431,512</u>	<u>1,588,909</u>	<u>1,720,360</u>	<u>1,720,360</u>
Deduct estimate for depreciation	-	-	-	(1,000)	(1,000)
Change in Net Assets (After Adjustments to Budget Years)	307,274	(608,272)	208,858	(1,000)	(1,000)
Net Assets at Beginning of Year, as Restated	<u>270,140</u>	<u>577,414</u>	<u>(30,858)</u>	<u>178,000</u>	<u>178,000</u>
Net Assets at End of Year	<u>\$ 577,414</u>	<u>\$ (30,858)</u>	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 178,000</u>
Invested in capital assets, net of related debt	\$ 266	\$ 21	\$ -	\$ (1,000)	\$ (1,000)
Unrestricted	<u>577,148</u>	<u>(30,879)</u>	<u>178,000</u>	<u>179,000</u>	<u>180,000</u>
Total Fund Balance	<u>\$ 577,414</u>	<u>\$ (30,858)</u>	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 178,000</u>



program budgets

Program Budgets

This portion of the budget speaks to financial allocations by department/program function and offers information on goals and objectives designed to implement major policies. The first section includes summary tables showing the city-wide combined budget summary for all the funds broken out by revenues and then expenses by program and function. Next is a table summarizing the personnel changes by division for the last 5 years. The following sections then go into detail for each program fund and display the following information for each fund type:

Fund Level:

- 5-Year summary of fund spending

Department Level:

- Vision/Mission for each department
- Graph of historical and future estimated spending over the next 3 years
- Selected key performance measures for the department

Division Level:

- Historical spending and employee count history
- Summary of duties and responsibilities
- Level of Service provided by the division based on allocated funding
- Organizational Chart
- Goals and Accomplishments
- Detailed line-item budget of historical and planned spending

The final portion discusses the details the General Fund's Organizational Support spending (funds for outside organizations), Transfers (money moved to other funds), non-departmental (spending not allocated to any single function), a detailed discussion and listing of all the City's Debt Service obligations and policies surrounding debt limits, as well as a look at General Fund Cash Reserves.

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
October 1, 2021 through September 30, 2022

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>
ESTIMATED REVENUES:							
Taxes:							
Property Taxes:							
Operating millage	\$ 27,629,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,629,173
Debt Service - 2020			147,600				147,600
Debt Service - 2017	-	-	1,801,800	-	-	-	1,801,800
Utility Taxes	6,748,386	-	-	-	-	-	6,748,386
Franchise Fees	804,140	-	-	-	-	-	804,140
Licenses and Permits	2,706,152	135,000	-	-	-	-	2,841,152
Intergovernmental Revenue	9,753,495	4,178,262	-	-	-	-	13,931,757
Charges for Services	10,330,856	3,035,552	-	550,000	77,978,400	14,265,288	106,160,096
Fines and Forfeitures	1,034,000	-	-	-	-	-	1,034,000
Other Revenue	573,000	580,000	104,000	150,000	52,842	150,000	1,609,842
Transfers and Reimbursements	5,328,266	4,018,193	146,889	3,055,000	154,458	-	12,702,806
Fund Balance	227,646	753,319	43,417	-	2,200,000	-	3,224,382
Total Estimated Revenues	\$ 65,135,114	\$ 12,700,326	\$ 2,243,706	\$ 3,755,000	\$ 80,385,700	\$ 14,415,288	\$ 178,635,134

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 6,080,259	\$ -	\$ -	\$ 350,000	\$ -	\$ 14,336,859	\$ 20,767,118
Financial Services	1,030,347	-	-	-	1,761,538	-	2,791,885
Plan/Community Development	4,012,734	5,327,320	-	200,000	-	-	9,540,054
Public Works	10,570,160	3,113,802	-	1,400,000	58,381,553	-	73,465,515
Police	16,339,612	961,926	-	170,000	-	-	17,471,538
Fire	13,423,415	-	-	200,000	-	-	13,623,415
Parks & Recreation	9,638,906	25,000	-	1,155,000	-	-	10,818,906
Organizational Support	1,657,004	790,702	-	-	-	-	2,447,706
Debt Service	-	1,496,097	2,243,706	280,000	9,531,666	-	13,551,469
Transfers	6,102,196	861,505	-	-	5,584,647	-	12,548,348
Reimbursements	(4,062,448)	123,974	-	-	4,092,932	-	154,458
Non-Departmental	(315,000)	-	-	-	-	-	(315,000)
Contingency	657,929	-	-	-	1,033,364	78,429	1,769,722
Total Estimated Appropriations	\$ 65,135,114	\$ 12,700,326	\$ 2,243,706	\$ 3,755,000	\$ 80,385,700	\$ 14,415,288	\$ 178,635,134

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 39,774,771	\$ 2,375,962	\$ -	\$ -	\$ 10,850,845	\$ 1,246,142	\$ 54,247,720
Operating Costs	22,943,166	3,741,221	-	-	36,071,074	11,760,411	74,515,872
Capital Outlay	34,500	36,567	-	-	388,000	1,330,306	1,789,373
Debt Service	-	1,496,097	2,243,706	280,000	9,531,666	-	13,551,469
Capital Projects	-	4,065,000	-	3,475,000	12,833,172	-	20,373,172
Transfers	6,102,196	861,505	-	-	5,584,647	-	12,548,348
Reimbursements	(4,062,448)	123,974	-	-	4,092,932	-	154,458
Non-Departmental	(315,000)	-	-	-	-	-	(315,000)
Contingency	657,929	-	-	-	1,033,364	78,429	1,769,722
Total Estimated Appropriations	\$ 65,135,114	\$ 12,700,326	\$ 2,243,706	\$ 3,755,000	\$ 80,385,700	\$ 14,415,288	\$ 178,635,134

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
October 1, 2020 through September 30, 2021

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>SERVICE</u>	<u>TOTAL</u>
ESTIMATED REVENUES:							
Taxes:							
Property Taxes:							
Operating millage	\$ 26,396,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,396,984
Debt Service - 2020			145,655				145,655
Debt Service - 2017	-	-	1,803,550	-	-	-	1,803,550
Debt Service - 2011	-	-	814,700	-	-	-	814,700
Utility Taxes	6,235,678	-	-	-	-	-	6,235,678
Franchise Fees	837,120	-	-	-	-	-	837,120
Licenses and Permits	2,671,394	39,904	-	-	-	-	2,711,298
Intergovernmental Revenue	7,306,20	4,231,117	-	-	-	-	11,537,325
Charges for Services	9,109,710	2,727,398	-	750,000	76,105,010	13,945,983	102,638,101
Fines and Forfeitures	1,284,915	-	-	-	-	-	1,284,915
Other Revenue	648,500	635,801	158,000	200,000	184,400	150,000	1,976,701
Transfers	5,117,340	3,736,305	392,278	2,026,000	-	-	11,271,923
Fund Balance	190,500	2,085,382	46,592	-	687,791	-	3,010,265
Total Estimated Revenues	<u>\$ 59,798,349</u>	<u>\$ 13,455,907</u>	<u>\$ 3,360,775</u>	<u>\$ 2,976,000</u>	<u>\$ 76,977,201</u>	<u>\$ 14,095,983</u>	<u>\$ 170,664,215</u>

ESTIMATED APPROPRIATIONS

BY PROGRAM:

General Government	\$ 5,386,724	\$ -	\$ -	385,000	\$ -	\$ 14,095,983	\$ 19,867,707
Financial Services	1,008,429	-	-	-	1,615,879	-	2,624,308
Plan/Community Development	3,161,057	5,881,620	-	-	-	-	9,042,677
Public Works	9,785,451	2,807,302	-	1,650,000	53,297,513	-	67,540,266
Police	15,551,287	1,049,083	-	170,000	-	-	16,770,370
Fire	13,451,269	-	-	175,000	-	-	13,626,269
Parks & Recreation	8,585,596	25,000	-	596,000	-	-	9,206,596
Organizational Support	1,657,004	1,307,461	-	-	-	-	2,964,465
Debt Service	-	1,491,056	3,360,775	-	9,434,997	-	14,286,828
Transfers	5,097,636	714,031	-	-	5,407,632	-	11,219,299
Reimbursements	(4,268,671)	180,354	-	-	4,088,317	-	-
Non-Departmental	(172,449)	-	-	-	-	-	(172,449)
Contingency	555,016	-	-	-	3,132,863	-	3,687,879
Total Estimated Appropriations	<u>\$ 59,798,349</u>	<u>\$ 13,455,907</u>	<u>\$ 3,360,775</u>	<u>\$ 2,976,000</u>	<u>\$ 76,977,201</u>	<u>\$ 14,095,983</u>	<u>\$ 170,664,215</u>

ESTIMATED APPROPRIATIONS

BY FUNCTION:

Personal Services	\$ 38,214,924	\$ 2,126,145	\$ -	\$ -	\$ 10,447,709	\$ 1,217,019	\$ 52,005,796
Operating Costs	20,331,893	4,004,321	-	-	37,763,293	11,488,277	70,587,784
Capital Outlay	40,000	-	-	-	577,000	2,390,687	2,007,687
Debt Service	-	1,491,056	3,360,775	-	9,434,997	-	14,286,828
Capital Projects	-	4,940,000	-	2,976,000	9,125,391	-	17,041,391
Transfers	5,097,636	714,031	-	-	5,407,632	-	11,219,299
Reimbursements	(4,268,671)	180,354	-	-	4,088,317	-	-
Non-Departmental	(172,449)	-	-	-	-	-	(172,449)
Contingency	555,016	-	-	-	3,132,863	-	3,687,879
Total Estimated Appropriations	<u>\$ 59,798,349</u>	<u>\$ 13,455,907</u>	<u>\$ 3,360,775</u>	<u>\$ 2,976,000</u>	<u>\$ 76,977,201</u>	<u>\$ 14,095,983</u>	<u>\$ 170,664,215</u>

CITY OF WINTER PARK
Position Summary By Department
Actual & Budgets 2017/2018 through 2021/2022
(FT denotes full-time employees; PT denotes part-time employees)

	FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		Change FY 2021 FY 2022	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND												
City Commission	-	5.0	-	5.0	-	5.0	-	5.0	-	5.0	-	-
City Manager	3.5	-	3.5	-	3.5	-	3.5	-	3.5	-	-	-
Budget	2.0	-	2.0	-	2.0	-	2.0	-	2.0	-	-	-
City Clerk	1.0	-	1.0	-	2.0	-	2.0	-	2.0	-	-	-
Communications	6.0	-	6.0	-	6.0	-	6.0	-	7.0	1.0	1.0	1.0
Human Resources	5.0	-	5.0	-	5.0	-	5.0	-	5.0	-	-	-
Purchasing	3.0	-	3.0	-	3.0	-	3.0	-	3.0	-	-	-
Information Technology	9.0	-	9.0	-	12.0	-	12.0	-	12.0	-	-	-
Finance	9.0	-	9.0	-	9.0	-	9.0	-	9.0	-	-	-
Planning	5.0	-	5.0	-	8.0	-	8.0	-	8.0	1.0	-	1.0
Building	12.5	5.0	15.0	5.0	14.0	5.0	14.0	2.0	14.0	1.0	-	(1.0)
Public Works	36.0	1.0	22.0	-	24.0	-	24.0	-	24.0	-	-	-
Police	114.0	12.0	114.0	12.0	114.0	11.0	114.0	10.0	114.0	10.0	-	-
Fire	83.0	1.0	83.0	1.0	81.0	2.0	81.0	2.0	79.0	2.0	(2.0)	-
Parks/Recreation	71.0	26.0	74.0	30.0	67.0	27.0	67.0	33.0	70.0	44.0	3.0	11.0
Total General Fund	360.0	50.0	351.5	53.0	350.5	50.0	350.5	52.0	352.5	64.0	-	2.0
SPECIAL REVENUE FUNDS												
Stormwater Utility	22.0	-	22.0	-	22.0	-	22.0	-	24.0	-	2.0	-
Community Redevelopment	4.0	-	3.0	-	4.0	-	4.0	-	4.0	-	-	-
Total Special Revenue Funds	26.0	-	25.0	-	26.0	-	26.0	-	28.0	-	-	-
ENTERPRISE FUNDS												
Water/Sewer Service	116.0	3.0	115.0	3.0	111.0	3.0	114.0	3.0	116.0	3.0	2.0	-
Electric Service	20.0	-	20.0	-	20.0	-	17.0	-	19.0	-	2.0	-
Total Enterprise Funds	136.0	3.0	135.0	3.0	131.0	3.0	131.0	3.0	135.0	3.0	-	-
INTERNAL SERVICE FUNDS												
Fleet Maintenance	11.0	-	11.0	-	11.0	-	11.0	-	11.0	-	-	-
Risk Mgmt & Code Compliance	2.5	-	2.5	-	5.5	2.0	5.5	2.0	5.5	2.0	-	-
Total Internal Service Funds	13.5	-	13.5	-	16.5	2.0	16.5	2.0	16.5	2.0	-	-
TOTAL ALL FUNDS	535.5	53.0	525.0	56.0	524.0	55.0	524.0	57.0	532.0	69.0	8.0	12.0

Changes in position counts

Water & Wastewater	Increase of positions in Utility Billing by moving a position from the Electric Utility. Additional Plant Operator position was added in mid-FY21.
Electric	Reduction due to relocation of a position to Utility Billing which is counted in the Water & Wastewater Utility but funding is split between the utilities. Added an Engineer position and now account for a long-term temp employee in GIS field data collection.
Communications	Creation of the Public Engagement Division relocated the sustainability employees formerly working for the Building Department.
Fire	Reallocated an admin position to the Parks Department to centralize special events city-wide.
Building	Relocated sustainability FT position to Communications and added a new ERP Applications Analyst to assist with permitting software.
Public Works/Stormwater	An employee position in Public Works was relocated to Stormwater's Streets Drainage Division.
Parks	Additional employee count due to the opening of the Events Center.



general fund

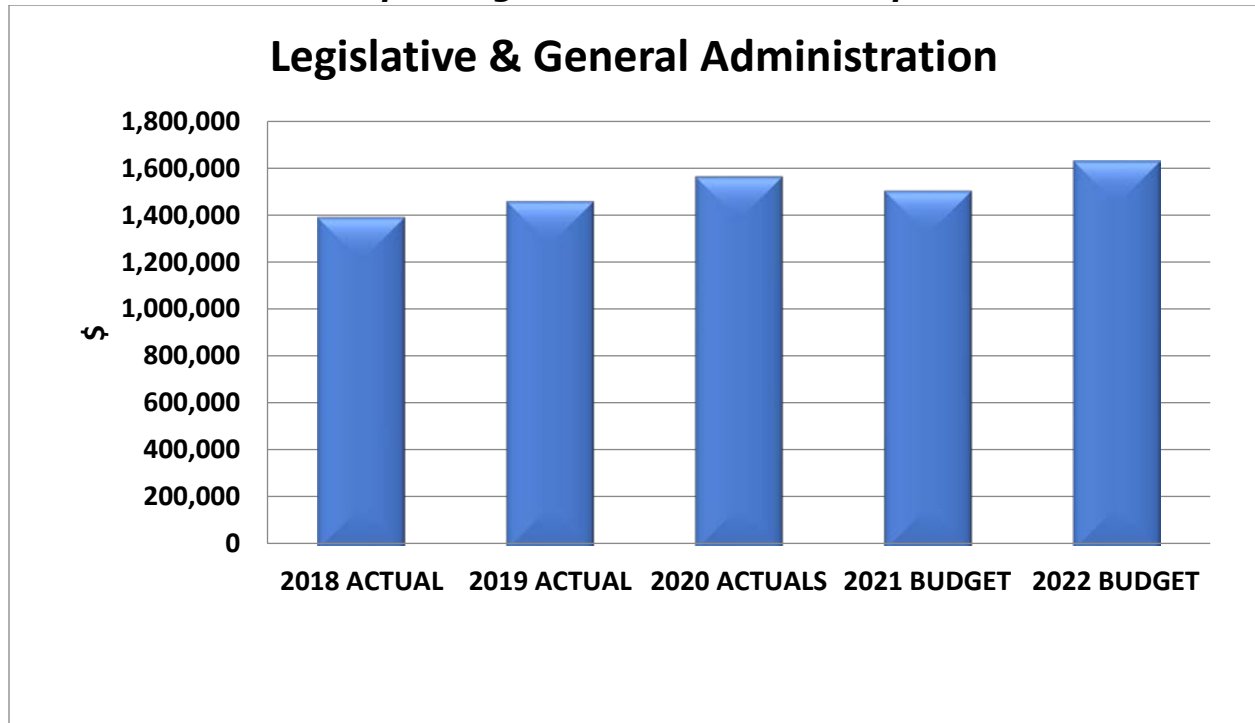


legislative & general admin

Legislative & General Administration

Mission: The City of arts and culture, cherishing its traditional scale and charm while building a healthy and sustainable future for all generations.

Historical Spending & Future Estimated Expenditures



City Commission

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$12,509	\$20,617	\$70,393	\$72,143
Operating Expenses	\$20,660	\$11,646	\$13,000	\$14,400
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$33,168	\$32,263	\$83,393	\$86,543

Voter referendum approved Commission pay increase in FY21.

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	-	-	-	-
Part-time	5	5	5	5
Seasonal	-	-	-	-

Program Summary:

The City Commission consists of five members, one of whom holds the title of Mayor. The Mayor and City Commissioners must be residents of the city, are elected at-large and serve a maximum of four, three-year terms. The City Commission is the governing body and authority of the city that makes major policy decisions. Unless otherwise announced, the City Commission meets regularly on the second and fourth Wednesdays of every month, on the second floor in City Hall City Commission Chambers.

Level of Service Provided in Budget:

- Oversight and policy direction for the City of Winter Park

Legal Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses	\$520,636	\$654,203	\$460,000	\$623,000
Capital Outlay				
Total	\$520,636	\$654,203	\$460,000	\$623,000

Legal services are contracted

Program Summary:

The City Attorney is appointed by the City Commission and provides legal counsel and representation to the city in any suit, action or proceeding filed by or against it. The city attorney provides legal advice at City Commission meetings, performs legal research and offers advisory opinions, and responds to requests from the City Commission and city staff to draft or review contracts, ordinances, resolutions and other legal documents. This Division also covers the cost of the City Labor Attorney and legislative lobbying activities.

Level of Service Provided in Budget:

- Attendance at City Commission and CRA Agency board meetings and other special meetings and sessions as required
- Review of agendas and resolutions and ordinances
- Weekly one-on-one meetings with City Staff by appointment
- Consultation on all legal matters pertaining to the business of the City of Winter Park
- Removes funding for Federal lobbyist but maintains at State level
- Provides for representation in matters involving litigation
- Provides for services of a labor attorney

City Management

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$594,140	\$610,942	\$613,791	\$639,812
Operating Expenses	\$58,577	\$49,949	\$58,895	\$57,876
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$652,717	\$660,891	\$672,686	\$697,688

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3.5	3.5	3.5	3.5
Part-time	-	-	-	-
Seasonal	-	-	-	-

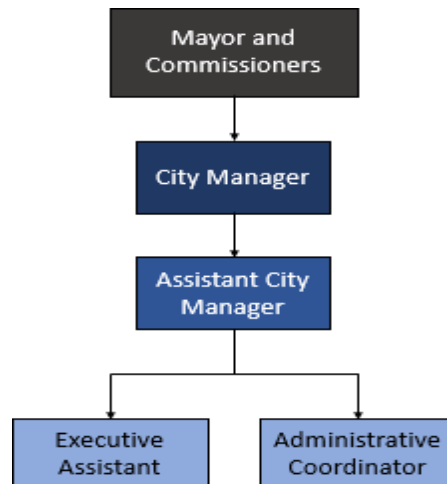
Executive Assistant position split with Risk Management.

Program Summary:

The City Manager is the chief administrative officer of the City. This position is appointed by the Mayor and City Commission. The City Manager carries out policy decisions and directives issued by the governing body and runs the day-to-day operations of the City. In addition, the City Manager is responsible for hiring all city employees and department heads.

Level of Service Provided in Budget:

- Oversight of the management and operations of the City of Winter Park, its 520+ full-time employees, its \$170+ million annual budget, and the operations of the Electric and Water Utilities



City Clerk

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$155,089	\$153,780	\$182,633	\$193,467
Operating Expenses	\$72,248	\$37,631	\$79,586	\$82,743
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$227,337	\$191,411	\$262,219	\$276,210

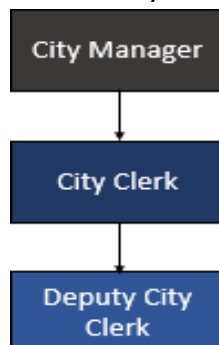
No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	1	1	2	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The City Clerk is the custodian of the city seal and all city records (including meeting minutes, ordinances, resolutions, agreements, and deeds of city-owned property). The clerk attends, records, and prepares minutes for all Commission meetings; provides information to the public regarding City matters; serves as the City's records liaison with the State of Florida and coordinates scheduling and destruction of all City records; coordinates public records requests; tracks all City board members; serves as the supervisor of election for all city elections and is responsible for legal advertisements for public hearings.

Level of Service Provided in Budget:

- Average public record request turnaround of 2 days or less
- Management of meeting minutes and agendas
- Coordination of records retention according to State statutes
- Coordination of local elections and requirements according to statute
- Tracks and updates 20 citizen advisory boards



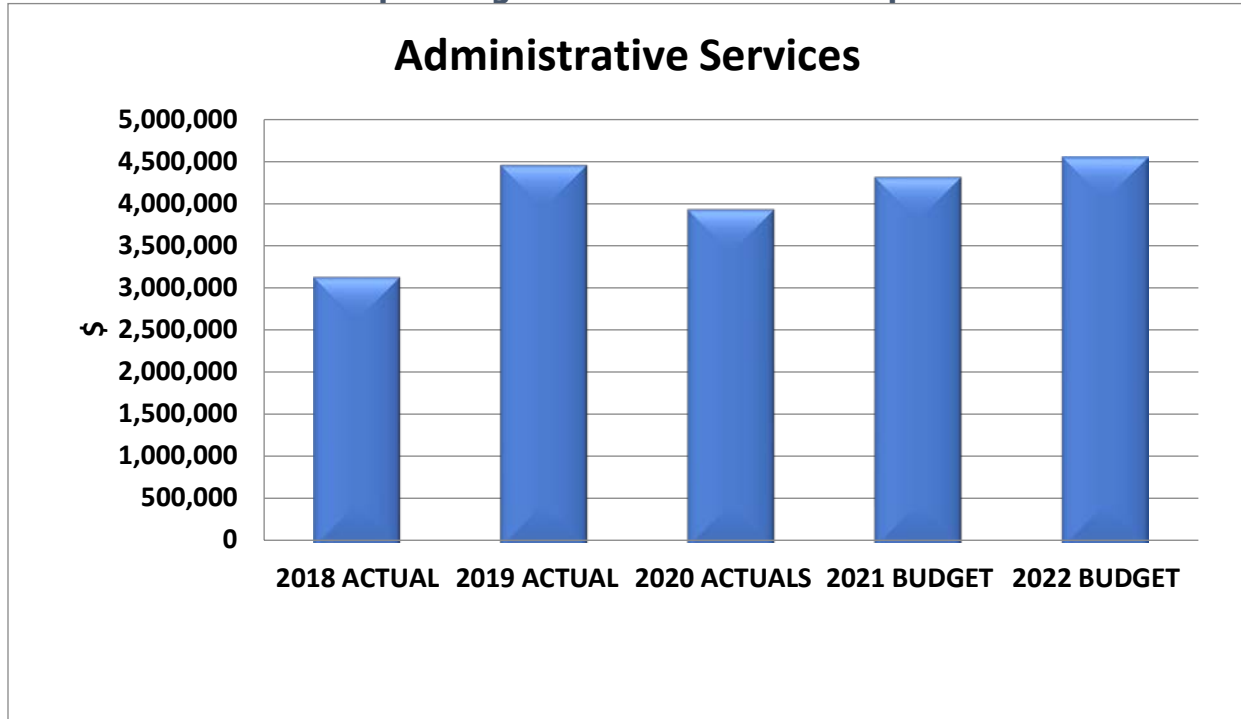


administrative services

Administrative Services

Mission: The mission of the Administrative Services Department is to provide the highest quality support services to other departments and the public so that the City as a whole may achieve its mission.

Historical Spending & Future Estimated Expenditures



Includes Risk Management. Economic Development moved here in FY 2020.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Risk Management - Workers' Compensation Experience Modification	.92	< .80	< .80	
Management & Budget - Revenue Forecast Accuracy	96.2%	99.7% (June '22 est.)	99% - 101%	Based on all Revenue Sources' original estimates.
HR - Annual Turnover Rate	17.6	7.7	<10.0	Includes layoffs and retirements

Human Resources

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$290,931	\$373,359	\$443,416	\$469,440
Operating Expenses	\$107,470	\$118,704	\$107,526	\$121,314
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$398,402	\$492,063	\$550,942	\$590,754

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	5	5	5	4
Part-time	-	-	-	2
Seasonal	-	-	-	-

Program Summary:

It is the mission of the Division of Human Resources to assist City Departments in recruitment and retention of highly qualified personnel; to insure the City is compliant with all laws and statutes relevant to recruitment, employment, benefits and other human resources related areas; to negotiate and administer benefits for City personnel; to develop and administer policies, procedures, and compensation in a fair, efficient, and equitable manner; to conduct labor negotiations; to train employees and supervisors on City policies and procedures; to coordinate the wellness program; and to counsel and assist employees, management and departments.

Level of Service Provided in Budget:

- Oversee recruitment and selection process to fill vacant positions
- Coordinate employee onboarding, including first day, benefits and monthly new hire orientation
- Facilitate organizational development through employee and supervisory training
- Administer City's employee and retiree benefits programs in accordance with local, state, and federal law
- Maintain all records related to employment and personnel in accordance with local, state and federal law
- Oversee employee relations and participate in labor relations activities
- Administer City's compensation and classification activities and performance management program

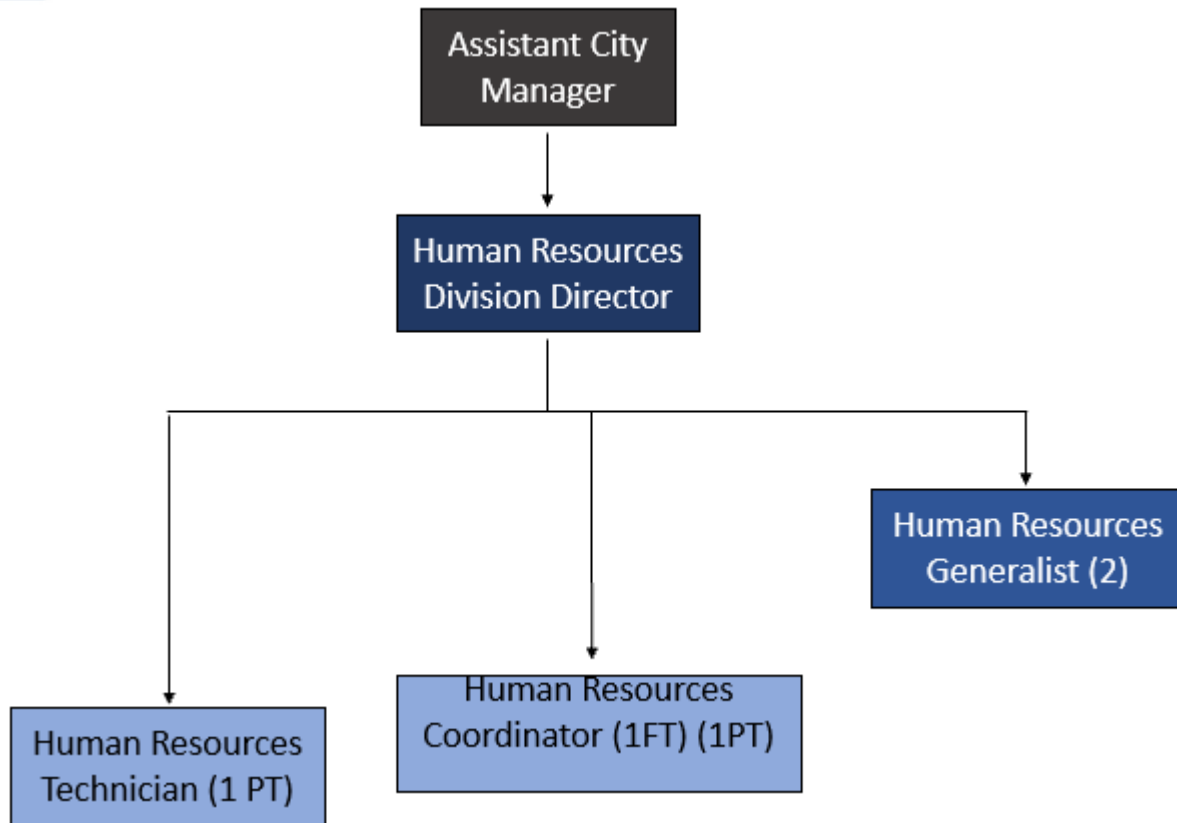
Prior Year Accomplishments:

- Implemented Applicant Tracking module in Munis for job posting and worked in partnership with IT to update the City's employment website
- Continued to stay agile to appropriately manage ever changing environment of employment concerns related to COVID-19

- Continued enhancement of employee wellness program by offering more online webinars to foster participation, providing more opportunities to incent participation, and reintroducing yoga and Pilates classes on-site
- Develop and implement formal internship program for Fall 2021 semester

Next Year Goals:

- Update Personnel Policy Manual and provide training on revisions
- Research and recommend revisions for performance management program
- Implement compensation program to adjust pay plan annually to reach \$15 Florida Minimum Wage by 2026
- Develop, coordinate and implement supervisory training program
- Coordinate and implement mandatory compliance training program



Procurement

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$228,522	\$242,651	\$252,208	\$241,491
Operating Expenses	\$99,828	\$93,921	\$105,607	\$115,741
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$328,349	\$336,572	\$357,815	\$357,232

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	3	3	3
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Procurement Division is committed to adhering to the procurement values and guiding principles of accountability, ethics, impartiality, professionalism, service, transparency, and promotes practical, economical, and efficient acquisitions, which is essential in preserving the public trust and protecting the public interest. Procurement is a crucial resource and strategic partner within the organization. It simultaneously supports the missions of internal customers while also serving as stewards of the public, whose tax dollars directly impact the decisions that the City Commission makes.

Level of Service Provided in Budget:

- Maximize competition and achieve cost savings and best value to the greatest extent practicable when negotiating contracts with vendors
- Proactive coordination of supply chain activities ensures the City has what is needed, where, and when it is needed
- Centralize acquisitions of goods & services where efficiencies can be gained
- Contract administration to document and monitor performance and ensure deliverables are achieved and resolve any issues related to the contract
- Mitigate risks and ensure the City is protected by developing contracts that cover areas of potential risk
- Process purchase orders in an efficient and compliant manner
- Audit PCard purchases for compliance and manage cardholder program
- Monitor employee compliance with procurement policies and procedures
- Continuously seek new, creative, and innovative ways of conducting business
- Abide by all applicable laws and regulations

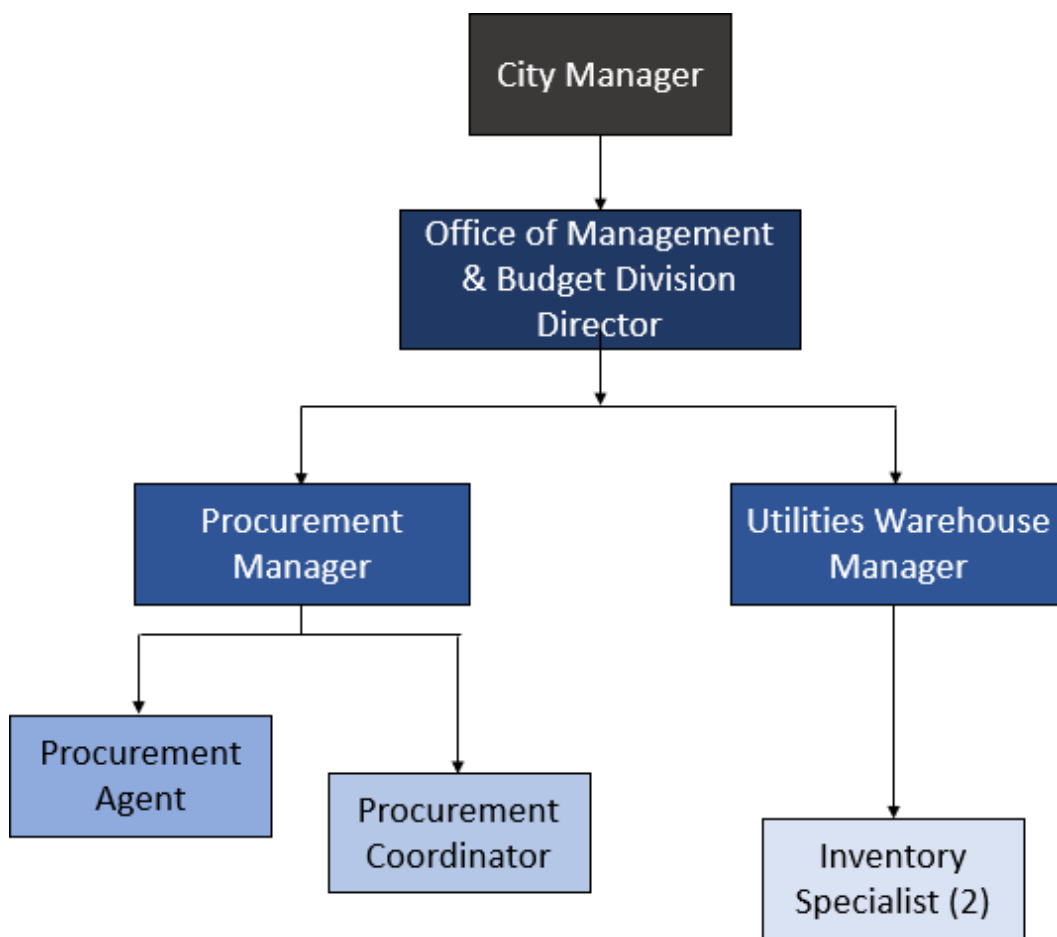
Prior Year Accomplishments:

- Conducted end-user training for procurement-related topics

- Implemented new processes for contract administration monitoring
- Updated PCard policy to enhance audit compliance
- Incorporated environmentally and sustainable procurements

Next Year Goals:

- Optimize procurement, surplus, and travel procedures
- Revise end-user training for all procurement-related policies and procedures
- Encourage procurement involvement during the early stages of strategic planning
- Apply for NIGP's Agency Advancement Award
- Apply for the Achievement of Excellence Award



Office of Management & Budget

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$167,721	\$253,264	\$256,503	\$267,821
Operating Expenses	\$22,852	\$49,710	\$33,970	\$41,177
Capital Outlay				
Total	\$190,573	\$302,974	\$290,473	\$308,998

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	2	2	2	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

Cost of Analyst position was previously split by Electric & Water Utilities, now accounted for entirely in OMB

Program Summary:

The Office of Management & Budget (OMB) brings together the oversight of budgeting, procurement, warehousing, performance measures, economic development, and the Community Redevelopment Agency, under one roof. This concentrates strategic resource allocation and planning in one division to allow for greater centralized control of resources and planning for capital. Responsibilities include oversight of the assigned divisions, preparation and compliance with the annual budget, development and maintenance of an annual performance measurement system, review of performance with City Departments, financial modeling and efficiency studies, assignment to special projects as requested, and service to numerous citizen Task Forces and Boards as required. Currently the OMB serves the City Commission, CRA Agency, CRA Advisory Board, and Economic Development Advisory Board. Overall, OMB provides analytical and data-based support for City administrative, strategic, and operational functions.

Level of Service Provided in Budget:

- Completion and management of the annual budget process and adopted document
- Submission for the annual GFOA distinguished budget award
- Quarterly budget and performance measurement reviews with each department
- Quarterly performance measurement reports posted to City website
- Special projects including but not limited to strategic planning, organizational management, operational efficiency, compensation analysis, Utility rate study analysis, and analytical reports as requested

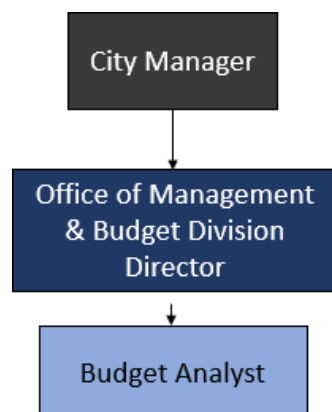
- Oversight of Procurement Division
- Oversight of Warehousing Division
- Oversight of Community Redevelopment Agency and Economic Development
- Works with City boards and Task Forces as assigned

Prior Year Accomplishments:

- Executed a public-private partnership to build out the city's fiber optic infrastructure and facilitate expansion of fiber-to-the-premise services within the city, saving 40% in capital costs
- Developed and approved a master agreement structure for 5G deployment in Winter Park
- Expanded free public Wi-Fi services along Park and New England Avenues allowing for 300 Mbps symmetrical service
- Provided City Manager and CIP Update reports for each Commission meeting
- Worked with management to develop pandemic budget response scenarios and forecasts
- Receipt of over \$1.3 million in CARES grant funding from the Federal government
- Developed routine Economic Development reports and board reporting of statistics in the local market

Next Year Goals:

- Issue quarterly performance measurement and economic development reports
- Further refine and improve the content and usability of City Manager and CIP reports
- Implement outward facing performance measurement systems on the city's website and work with IT to enhance budget and operational data in a transparent and interactive format
- Begin construction on the capital projects of Shady Park and the Central Park Stage
- Pursue a housing roundtable to address issues of affordable and workforce housing availability in the city
- Work with the Economic Development Advisory Board to implement recovery and relocation programs to assist the business community



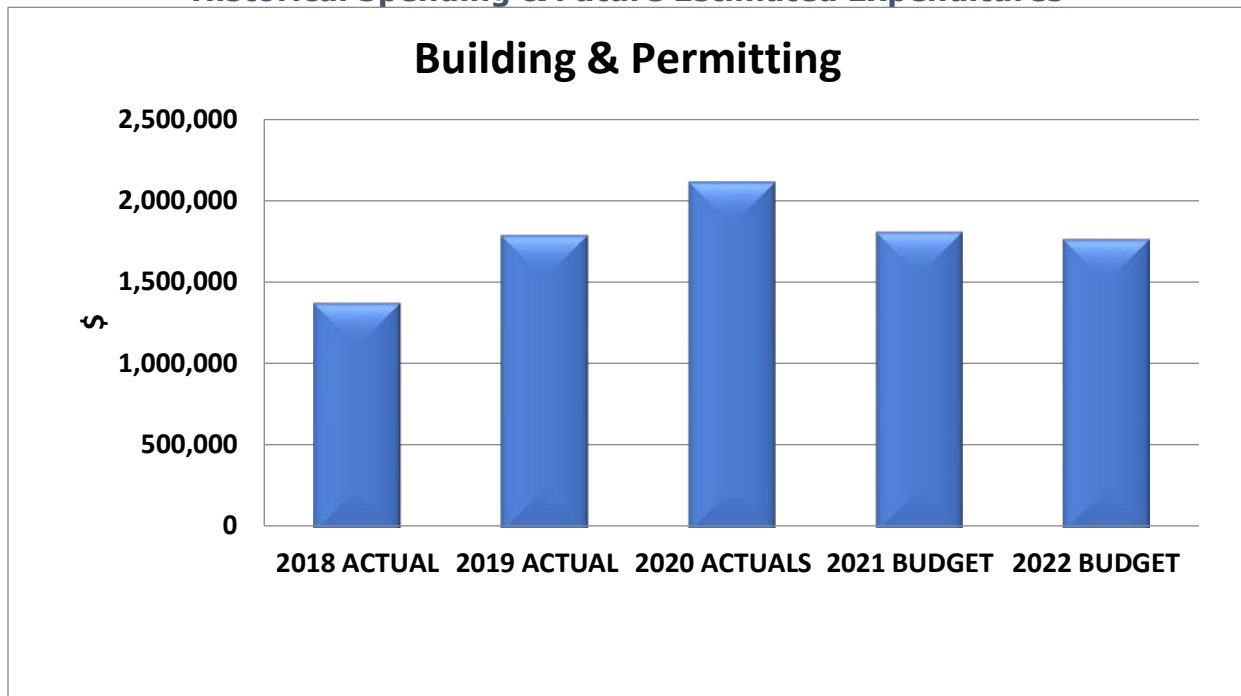


building & permitting services

Building & Permitting Department

Mission: To preserve and enhance quality and sustainability of neighborhoods and commercial areas while enforcing the application of land development provisions, & the enforcement of safe building practices to ensure the construction of safe & energy efficient buildings. The department is committed to accomplishing code compliant plan review, inspection and permitting services that are responsive to citizens while performing professional building code enforcement for the benefit of the public and environment.

Historical Spending & Future Estimated Expenditures



FY18 added personnel to address permitting demand, reflected in FY19.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
% of inspections completed next business day	99%	> 98%	100%	
% of plans reviewed and returned within 21 business days (Building/All Departments)	90%	98%/93%	100%	

Building, Permitting, & Sustainability Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,357,853	\$1,455,666	\$1,440,669	\$1,367,897
Operating Expenses	\$345,430	\$623,478	\$330,878	\$361,988
Capital Outlay	\$47,527	\$0	\$0	\$0
Total	\$1,750,809	\$2,079,143	\$1,771,547	\$1,729,885

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	16	15	14	13
Part-time	3	5	2	-
Seasonal	1	-	-	-

Note Addl. Positions added in FY18 to account for permitting and inspection demand.

Program Summary:

Processes building permits, performs building plan reviews, inspects new construction, and guides interdepartmental plan coordination to ensure that all buildings and structures are constructed by qualified licensed contractors in conformance with all City construction and land development codes. Additionally, the Department initiates actions and responds to requests concerning building code violations. City codes related to land development, property maintenance and other areas are revised or updated where needed and in response to City Commission directives. 2 Boards assist the department: Board of Adjustments & Construction Board of Adjustment and Appeals. Staff acts as liaison to these boards & provides input to the Development Review Committee. Miscellaneous permitting functions include business certificate issuance, solicitation permits, garage sale permits, film permits and others are processed, approved and issued.

Level of Service Provided in Budget:

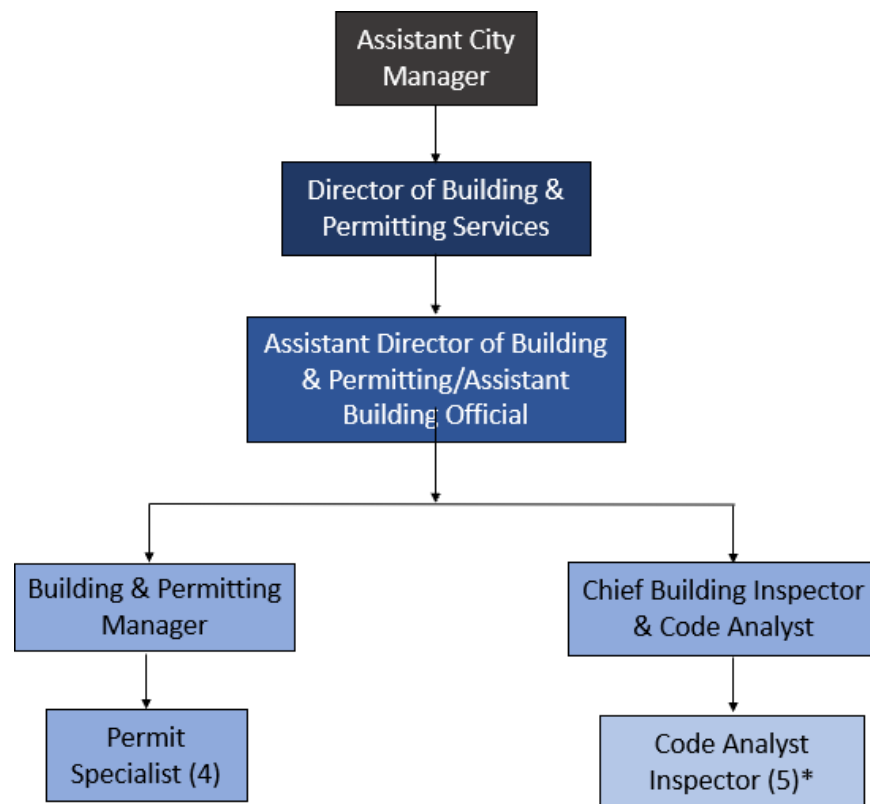
- Construction plan review times: Residential 8 days; minor Commercial 7 days; major Commercial 14-21 days
- Provide annual renewal of over 4,000 business licenses through mail out renewals and return of new license within 10 days of receiving paid license renewal
- Provide construction inspection for code compliance within one business day from time of request
- Provide technical assistance and preliminary plan review for residential and commercial construction projects with staff, on-line access to building permitting information, and all basic instructions and forms

Prior Year Accomplishments:

- Continued to provide the same level of service all year-round despite COVID lockdown
- Converted to new permitting software (Energov). Energov provides for a more streamlined electronic permit submittal, review, issuance, and inspection process to all permitting activity
- Migrated all active permits from the legacy system to the new permitting software
- Enhanced the use of Cisco Finesse to manage phone call volume and routing
- Began using the iGinspect software for all inspections
- Began using Go to Meeting, Webex, Zoom and other online platforms for virtual meetings and inspections
- Continued to convert applications, forms, and other resource documents into compliance with ADA
- Full implementation of the 7th edition of the Florida Building Codes

Next Year Goals:

- Continue to improve training of staff and customers to Energov software
- Upgrade the Energov support to continue the configuration of all types of permit workflow including the enhancement of automations and electronic file management
- Get all permit specialists (front office staff) certified to be permit technicians
- Continue to require inspectors to apply for additional State certifications



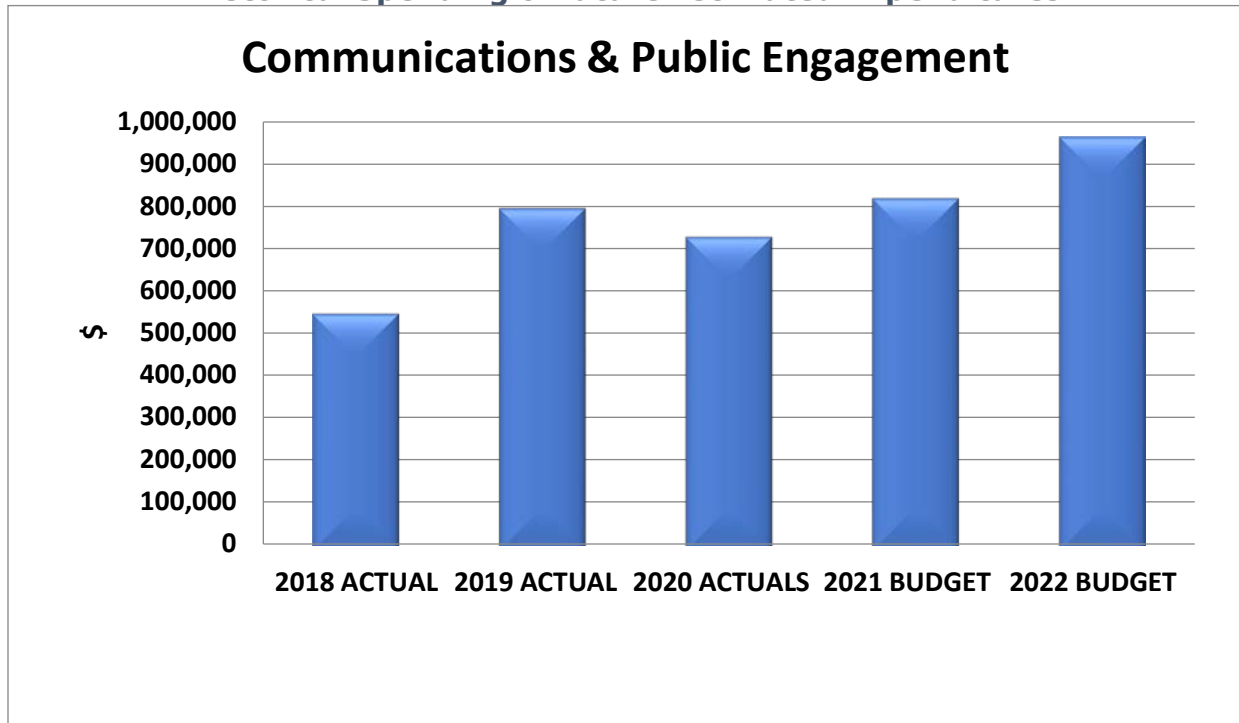


communications

Communications & Public Engagement Department

Mission: To preserve and enhance the quality of life in Winter Park by informing city staff, city residents, local and national media and the community of news, events, programs, projects, initiatives and activities related to the City of Winter Park.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Goals

- Enhance communications to focus on city residents.
- Increase visibility & awareness of city departments and services using in person and electronic tools.
- Assist in the planning and promotion of the grand opening of Winter Park Library & Events Center, Public Art Advisory Board efforts and Arts & Culture Alliance initiatives.
- Ensure city's Sustainability Action Plan is updated and used to manage city's sustainability efforts.
- Develop Neighborhood Relations program to further promote the engagement of city residents and their awareness of city services and programs.

Communications Department

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$611,631	\$574,925	\$582,015	\$538,592
Operating Expenses	\$170,059	\$139,046	\$222,930	\$221,607
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$781,690	\$713,972	\$804,945	\$760,199

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	6	5	5	5
Part-time	-	-	-	-
Seasonal				

Special Events was transferred from Parks to Communications in FY18. Public Art was moved to Communications in FY 20. Web development was moved to IT in FY 20 and fully reflected in FY 21.

Program Summary:

Develops and provides citywide information across a variety of communications channels; creative content, digital applications, marketing and promotion, media relations, public relations and publicity, social media.

Level of Service Provided in Budget:

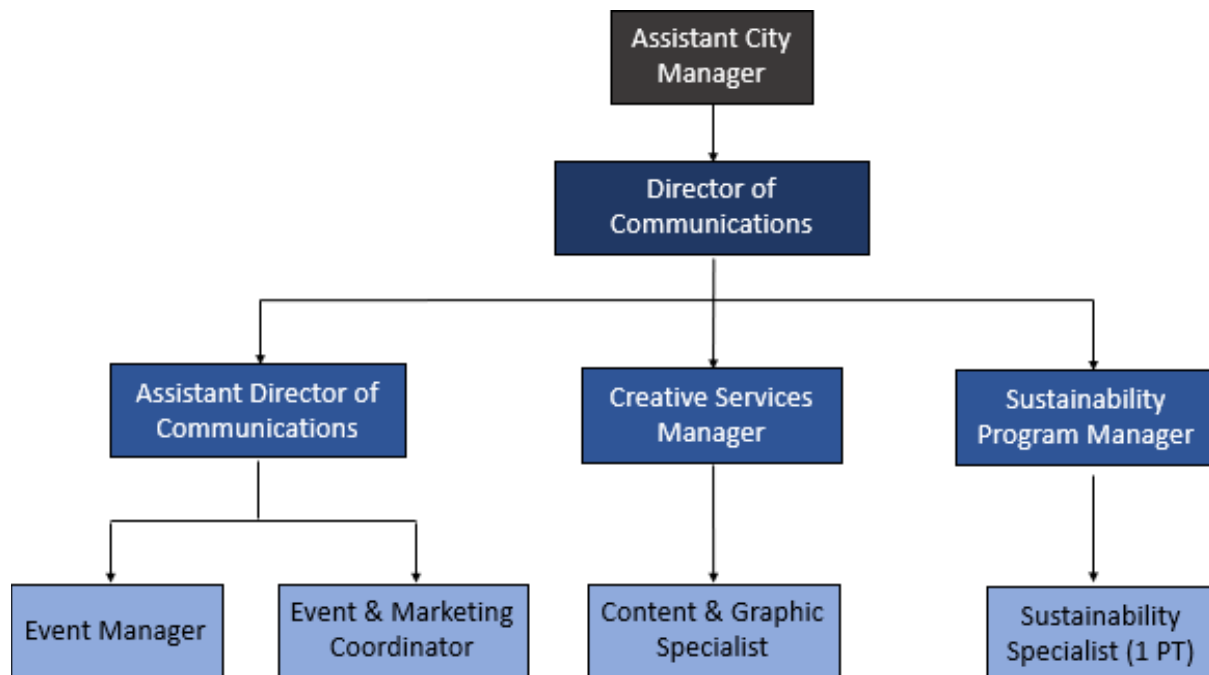
- Strategizes with city leaders and advises on best communication tools and methods to share city messages
- Works closely with all media outlets to coordinate interviews, provide information and follow-thru on all media inquiries
- Ensure consistency of city brand
- Coordinates promotional coverage of city initiatives and programs in local, regional, and national print, electronic, and social media outlets
- Creates and distributes press releases, speeches and proclamations
- Works with city departments to coordinate internal city functions such as blood drives, employee recognition programs, employee eNewsletters, and employee gatherings
- Maintains and updates the city's most comprehensive resources: cityofwinterpark.org and other city websites
- Designs and produces graphic material for all city departments
- Maintain City of Winter Park social media accounts and oversee departmental social media accounts
- Coordinate high-level city, neighborhood and sustainability special events
- Oversee the Public Art Advisory Board and Arts & Culture Alliance

Prior Year Accomplishments:

- Kept community informed on city’s COVID-19 response and recovery efforts
- Worked with Arts & Culture Alliance on creative ways to remind the community of their ability to inspire safely during the pandemic
- Substituted in-person events with meaningful virtual events during pandemic to still celebrate the occasions but in a safer way
- Launched and marketed @YourRequest online services system
- Launched “Every Day Exceptional” video series featuring various city projects
- Launched the re-design of cityofwinterpark.org
- Developed and implemented City Commission Recaps of City Commission meetings

Next Year Goals:

- Enhance communications focusing on city residents
- Develop a more structured schedule for video series highlighting city services
- Increase visibility of city departments and services using in-person and electronic tools
- Increase Winter Park followers on social media
- Continue to assist Arts & Culture Alliance visibility and awareness especially as the city recovers from the pandemic
- Assist in the planning and promotion of the grand opening of Winter Park Library & Events Center, Public Art Advisory Board efforts and Arts & Culture Alliance initiatives



Public Engagement Division

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel			\$0	\$210,912
Operating Expenses			\$2,774	\$14,024
Capital Outlay				
Total			\$2,774	\$224,936

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	-	-	2	2
Part-time	-	-	1	-
Seasonal				

New division. Employees from sustainability formerly in the Building Department.

Program Summary:

Division efforts will focus on mutually beneficial partnerships between the city and residents leading to a broader participation and awareness of city services. Neighborhood Relations will assist residents and neighborhood organizations to effectively access and use city services and other community resources. The existing Sustainability Program has been moved from Building & Permitting to CAPE and still maintains the mission to improve the quality, sustainability and aesthetics of our environment to create a healthier, more beautiful place to live, work, and play for today's residents and future generations.

Level of Service Provided in Budget:

- Offer engagement opportunities with city staff
- Provide neighborhood matching grants + county funding sources
- Celebrate neighborhood successes
- Inform residents of city services including city board opportunities
- Participate in HOA meetings
- Collaborate with existing neighborhood publications/newsletters and activities.
- Administer the Electric Utility's Energy Conservation Program
- Create volunteer opportunities to help end littering, beautify communities and reduce waste
- Implement policies and programs that protect and conserve natural resources
- Further green the City's energy portfolio and electrify the City's fleet and maintenance equipment
- Recognize schools and businesses helping the City achieve its Sustainability Action Plan goals

- Collaborate with regional partners on sustainable solutions that build regional resilience

Prior Year Accomplishments:

- Reorganization of the department to Communications and Public Engagement (CAPE)

Next Year Goals:

- Explore options for the expansion of solar on city facilities
- Pilot of a backyard chicken program
- Pursue electric vehicle readiness policies for new construction
- Implement single use product elimination at city facilities
- Develop Neighborhood Matching Grant Program
- Create Neighborhood Relations programs, events and initiatives to better serve our community

The Public Engagement org chart is now in the Communications org chart.

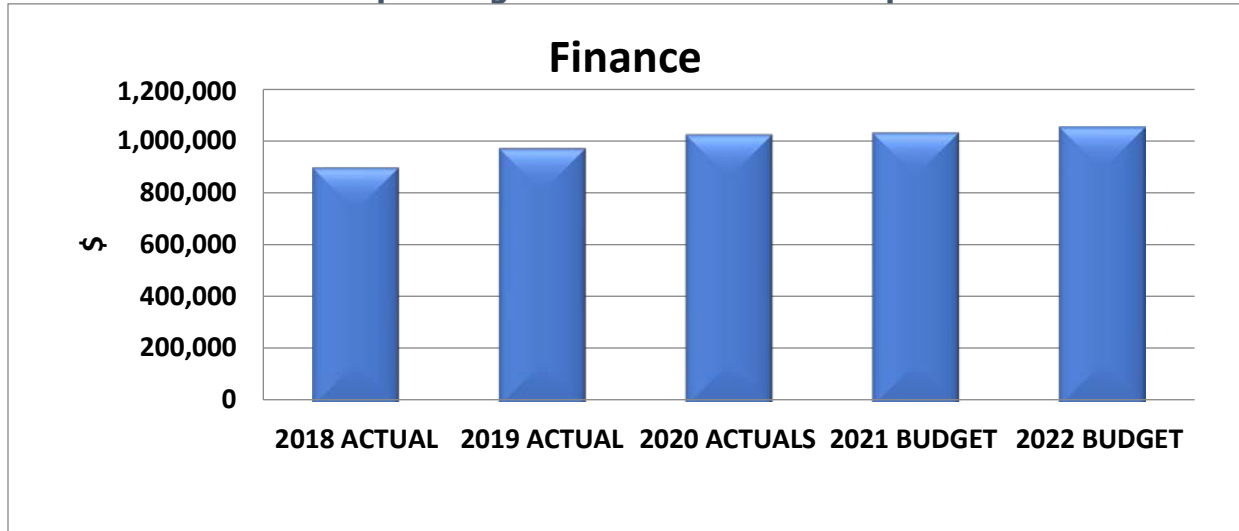


finance

Financial Services

Mission: The mission of the Finance Department is to safeguard the assets of the City and to maximize the efficiency by which those assets are allocated. To maintain a strong financial condition to ensure sufficient resources are available for funding the appropriate level of services that fulfill residents' expectations.

Historical Spending & Future Estimated Expenditures



Electric and Water Utility Billing are accounted for in their respective departments.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Distinguished Comprehensive Annual Financial Report (CAFR) award received.	Yes	Yes	Yes	
Utility Billing collection loss % on bad debt.	0.24%	0.16%	<0.25%	
% Annualized Blended Rate of Return on Investments equal to or better than one year Treasury Bill	2.38% actual as compared to 0.73% average 1 year Treasury rate	0.85%	One year Treasury rate	
City General Obligation Debt Service Rating	Aa1 (Moody's) AA+ (Fitch)	Aa1 (Moody's) AA+ (Fitch)	Aa1 (Moody's) AA+ (Fitch)	

Finance

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$841,396	\$888,458	\$885,561	\$905,878
Operating Expenses	\$105,954	\$112,155	\$122,868	\$124,469
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$947,350	\$1,000,613	\$1,008,429	\$1,030,347

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	9	9	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Finance Department is responsible for the prompt and cost-effective administration of debt; investment of public funds and cash flow improvement; maintenance of accounting records, payment of all city employees and for services, financial analysis and recommendations for utility rates and other matters and preparation of the Comprehensive Annual Financial Report.

Level of Service Provided in Budget:

- Provide all internal management of financial controls and processes in an efficient and effective manner
- Process payments within 30 days or less of receipt of invoices
- Provide regular reports to the City Commission
- Manage payroll for all city employees
- Manage investment of city funds
- Prepare city's financial and reporting documents

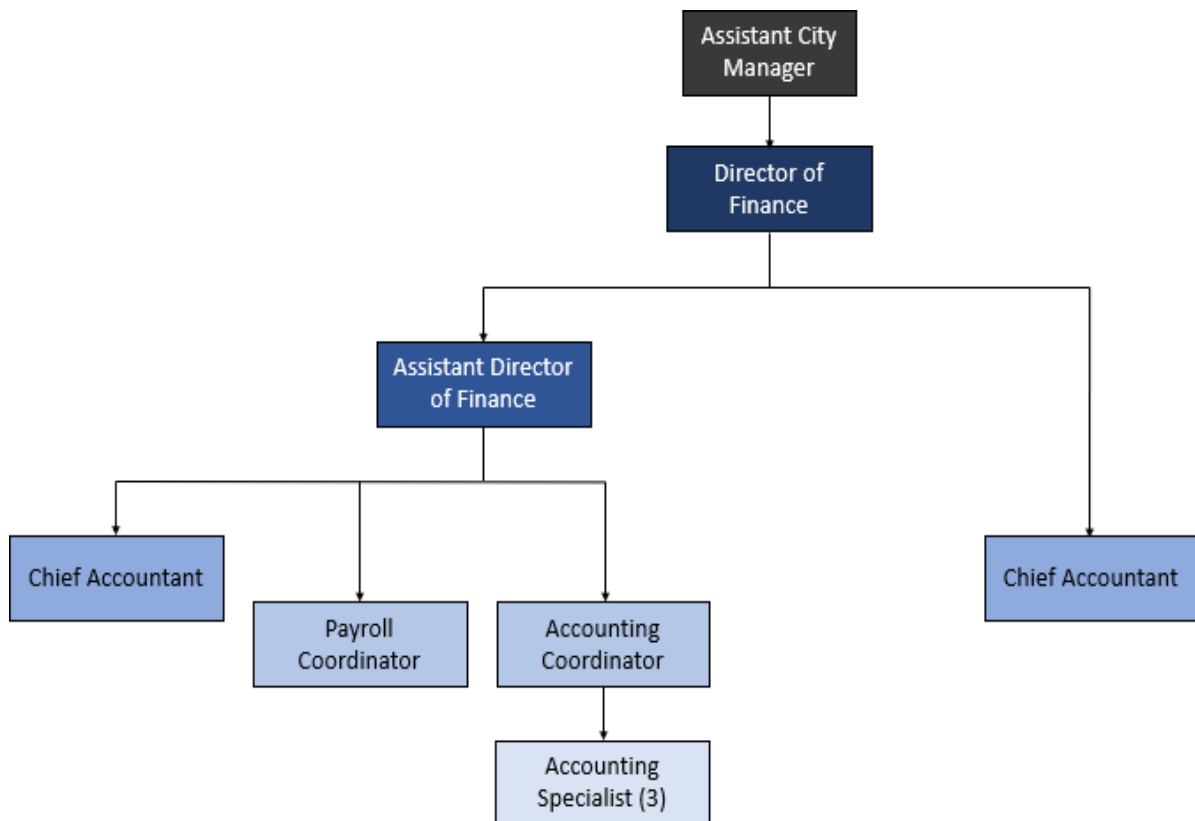
Prior Year Accomplishments:

- Implementation of Annual Comprehensive Financial Report preparation software
- Completion of Electric Cost of Service Study

Next Year Goals:

- Complete implementation of Utility Billing, General Billing and Cash Receipts
- Continue working with GIS on completion of stormwater audit
- Implement MUNIS Work Orders (service orders) to keep tasks to be accomplished in utility billing (meter sets, meter rereads, etc.) within the system
- Establish partnerships with Publix, 7-11 and others to provide 3rd party utility payment sites

- Bill residential garbage service and all stormwater charges via the property tax bill
- Work with Water and Sewer and Electric to establish prepaid meters for customers wishing to utilize this method of utility payment
- Work with Procurement to expand the pcard program to include buyer and seller-initiated payments and ghost cards
- Work with Procurement to establish vendor self-serve application in MUNIS
- Assess the capabilities of the new SmartWorks meter system (to follow Utility Billing in implementation schedule) to determine how it changes staffing requirements
- Reduce wait times to talk to a customer service representative



Utility Billing

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$648,994	\$739,978	\$694,190	\$973,788
Operating Expenses	\$730,833	\$822,635	\$921,689	\$787,750
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,379,827	\$1,562,613	\$1,615,579	\$1,761,538

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	10	10	10	14
Part-time	2	2	2	2
Seasonal	-	-	-	-

The Finance Department oversees the Electric and Water Utility Billing division.

Program Summary:

The Utility Billing Division produces and mails billing statements for our City's Water Distribution, Wastewater Collection, Solid Waste Collection, Storm Water Management Systems and Electric Services.

Level of Service Provided in Budget:

- Handle customer inquiries and complaints and provide appropriate solutions with accuracy and efficiency
- Manage on/off service requests
- Manage walk-in and incoming calls
- Build sustainable relationships and trust with customers
- Provide accurate timely utility bill statements
- Provide customer leak detection alerts through electronic meter reading software

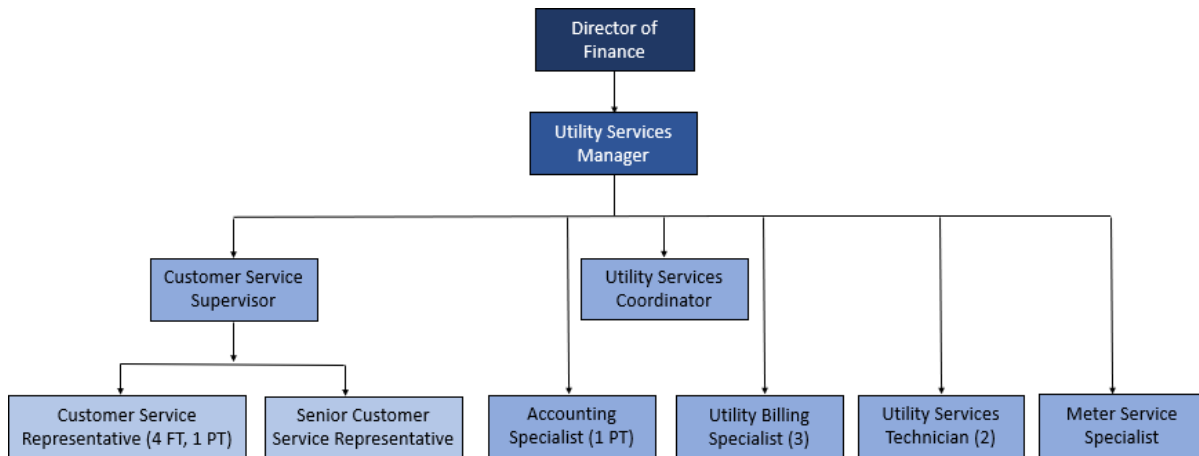
Prior Year Accomplishments:

- Preparations for go live of MUNIS Utility Billing application including establishing customer account groups, services, billing codes, etc.

Next Year Goals:

- Complete implementation of Utility Billing application
- Continue working with GIS on completion of stormwater audit
- Implement MUNIS Work Orders (service orders) to keep tasks to be accomplished in utility billing (meter sets, meter rereads, etc.) within the system
- Establish partnerships with Publix, 7-11 and others to provide 3rd party utility payment sites

- Bill residential garbage service and all stormwater charges via the property tax bill
- Work with Water and Sewer and Electric to establish prepaid meters for customers wishing to utilize this method of utility payment
- Assess the capabilities of the new SmartWorks meter system (to follow Utility Billing in implementation schedule) to determine how it changes staffing requirements
- Reduce call wait time





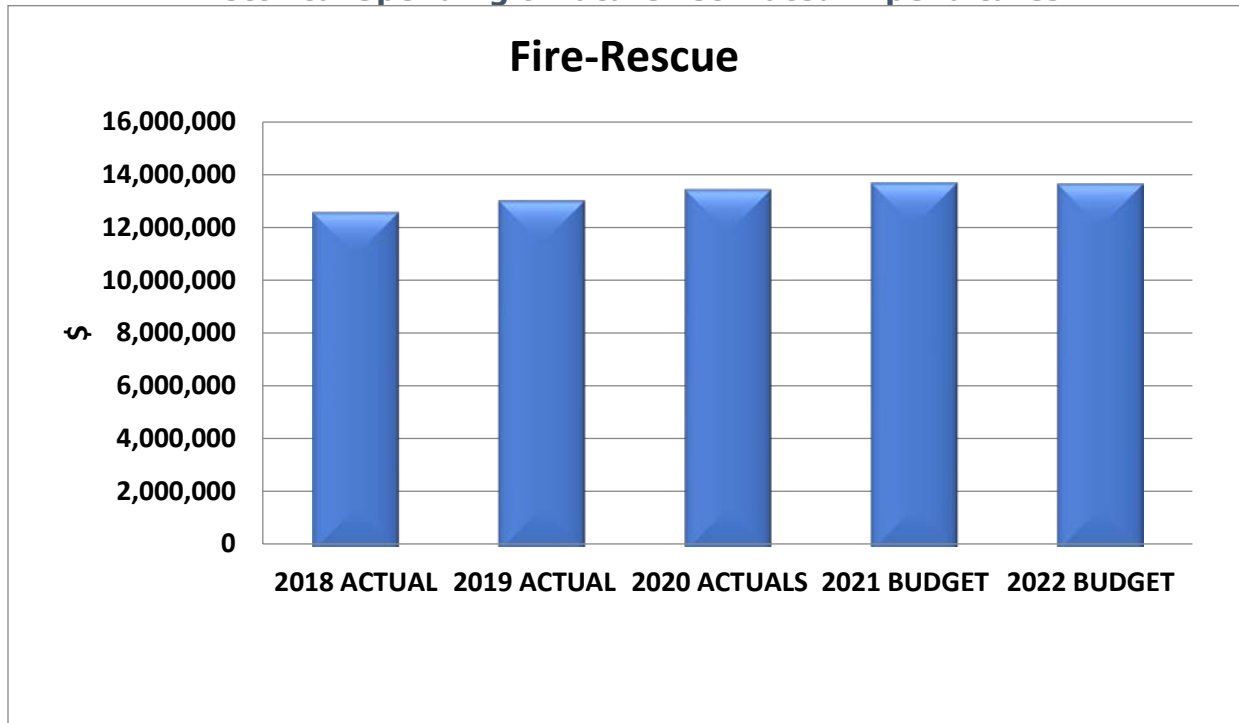
fire- rescue

Fire Rescue Department

Mission: To protect and preserve our community through the prompt, professional delivery of service.

Motto: C.A.R.E. Compassion, Accountability, Respect and Empathy

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
First unit arrival to emergency calls for service 90% of all EMS responses.	6:56	6:20	7:00	Data reflects EMS responses, or 70% of all agency responses
Arrival of all suppression units (17 ERF) to 90% of all moderate risk of FIRE .	12:46	12:00	12:20	The ERF refers to the 17 people dispatched and arriving at fires
Patients in cardiac arrest who return to spontaneous circulation (ROSC).	37%	40%	35%	The US average for ROSC is 5%

Fire Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$919,257	\$882,618	\$913,022	\$928,830
Operating Expenses	\$82,104	\$93,869	\$99,661	\$104,777
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,001,362	\$976,487	\$1,012,683	\$1,033,607

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	5	6	6	6
Part-time	1	1	1	1
Seasonal				

Program Summary:

The fire administrative section is assigned to develop and project the mission and vision of the organization. The administrative staff monitors agency governance, finance, and planning in addition to the recruitment and retention of all staff. The vision for the organization is founded in the agency's five-year strategic plan. The strategic plan was updated in December 2020 and set the agency's goals and objectives for 2021-2025. Administration also monitors performance measurements for compliance as well as develops new benchmarks for continued operational improvement. All programs offered by the agency are assessed annually and measured for against industry best-practice. Fire Administration also manages the city's emergency management function and supervises the agency's fire marshal's office and code compliance section.

Level of Service Provided in Budget:

The fire administration section is tasked with:

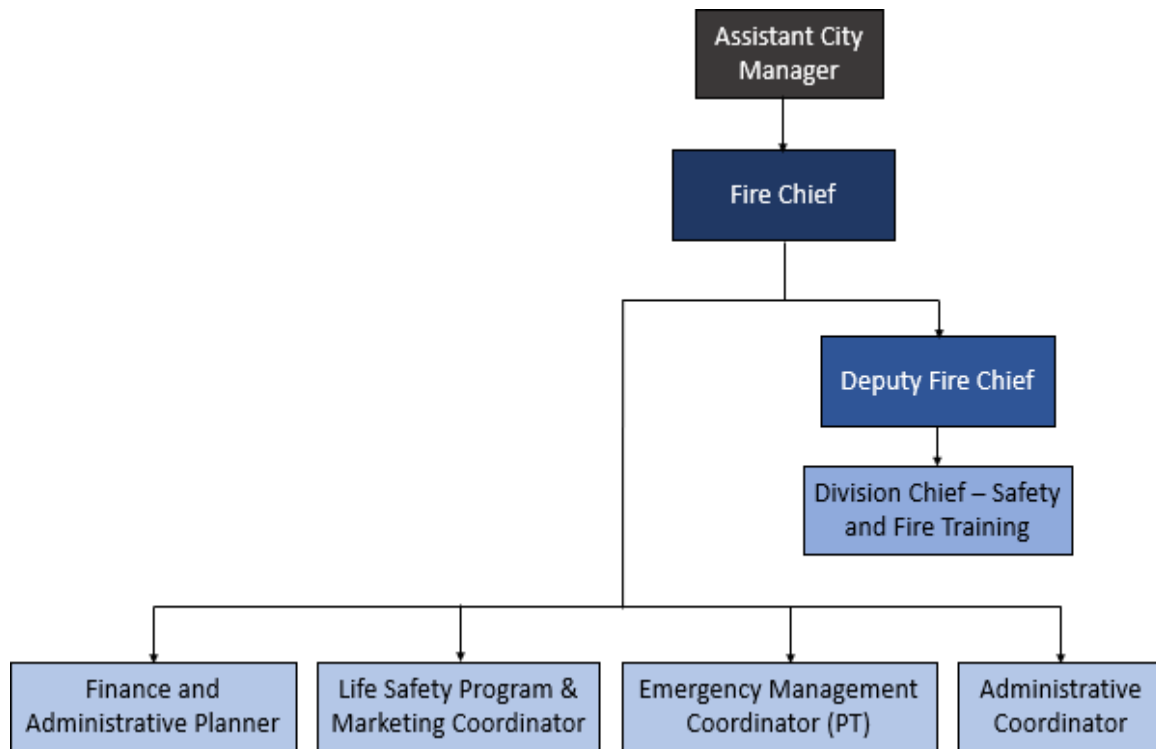
- Maintaining the agency at a constant state of readiness
- Operating within the allocated budget
- Seeking to achieve all available levels of validation and industry accreditation
- Labor/management relationships
- Procurement and inventory
- Performance measurement

Prior Year Accomplishments:

- Phase One of traffic preemption device install
- Fire station alerting system (CIP)
- Fire station updates; doors, turnout gear washers, interior painting
- Maintained staffing levels
- Maintained CAAS EMS Accreditation
- Even during pandemic environment, awarded another year of accredited status

Next Year Goals:

- Increase domestic threat preparedness
- Initiate Firefighter hiring process to support staffing levels
- Expand and update promotional and personnel development processes
- Begin replacement of Computer Aided Dispatch program
- Phase II of emergency vehicle preemption devices
- Fire Training Center RFP and construction
- Health and Safety initiatives



Office of Fire Marshal

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$392,490	\$429,936	\$411,812	\$387,180
Operating Expenses	\$73,042	\$65,107	\$75,571	\$80,608
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$465,533	\$495,043	\$487,383	\$467,788

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	4	4
Part-time	-	1	1	1
Seasonal				

Program Summary:

This section is responsible for preventing the loss of life and property from fire and other known risks. They are also tasked with identifying common community risks and developing programs to educate the population to reduce the risk of injury or death.

Under the direction of the fire marshal, commercial construction plans are reviewed and processed for compliance, on-site examinations are performed that result in the award of the final occupational license; special events are also monitored for safety and fire code compliance. Existing commercial occupancies are examined for compliance. The division has established a performance goal to implement a schedule of commercial inspections in compliance.

Level of Service Provided in Budget:

The Office of the Fire Marshal (OFM) focuses on the following areas of performance:

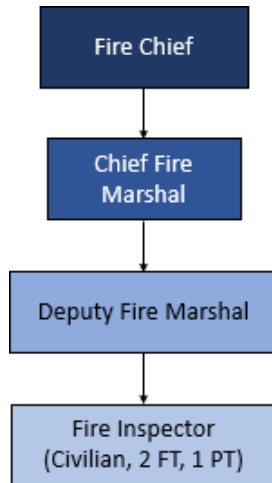
- Commercial construction plans review and approval
- Commercial fire inspections
- Complete field investigations of all fires
- Maintain training and certification of all fire inspectors

Prior Year Accomplishments:

- Maintain a hybrid inspection program during the COVID pandemic

Next Year Goals:

- Complete integration of fire inspection program and pre planning of all commercial occupancies
- Integrate new risk assessment model into inspection program
- Maintain staffing levels in relation with service demands



Fire Rescue Division

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$9,460,464	\$10,057,234	\$10,113,307	\$10,011,346
Operating Expenses	\$1,414,921	\$1,311,426	\$1,474,827	\$1,555,794
Capital Outlay	\$30,492	\$5,145	\$8,000	\$0
Total	\$10,905,876	\$11,373,806	\$11,596,134	\$11,567,140

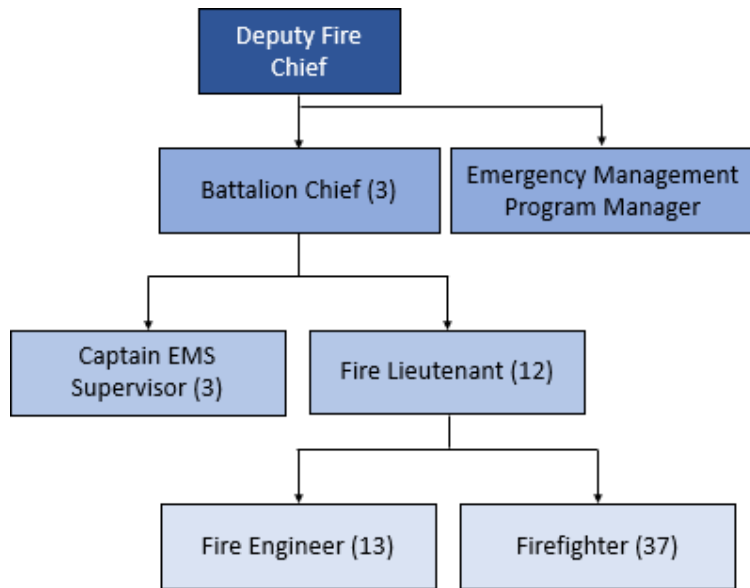
No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	70	70	71	70
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The fire rescue section is the largest and most visible program of the agency. The section remains dedicated to exceeding all community expectations for professional, rapid, and efficient emergency response. Our citizens and guests in the community count on our firefighters to live by our core values of protecting their lives and property. Operational performance is outlined in the community's Standards of Cover document adopted by the City Commission. The SOC dictates the expected levels of performance for all areas of response which is based on the assessed risk of the community.

Level of Service Provided in Budget:

- For 90% of all structure fire responses the first apparatus shall arrive within 7 minutes 20 seconds (7:20) from time of call, capable of pumping 1500 GPM and staffed with at least 3 personnel
- For 90% of risk structure fires, the balance of the first alarm assignment containing an Effective Response Force (ERF) of 17 personnel shall arrive within 12 minutes 20 seconds (12:20), total response time
- The ERF assignment shall be capable of assuming command, initiating an uninterrupted water supply, advancing of multiple fire attack lines and back-up lines for safe fire control, ventilation, forcible entry, victim search & rescue and control of utilities and advancing to upper levels of a structure



Emergency Medical Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$312,199	\$323,261	\$302,179	\$312,180
Operating Expenses	\$0	\$0	\$0	\$0
Capital Outlay	\$312,199	\$323,261	\$302,179	\$312,180
Total	\$312,199	\$323,261	\$302,179	\$312,180

Program Summary:

This program funds the non-personnel costs for providing the emergency medical services. It includes supplies and the contract fees for both the city medical director and patient transport services billing services. Costs of medications and supplies have continued to increase. The point of sale program installed for the management of all supplies has continued to be beneficial; not only for inventory control, but in controlling costs and stock.

Level of Service Provided in Budget:

- For 90% of all priority-one EMS incidents, the first-in apparatus shall arrive within 6 minutes (6:00), Total Response Time
- All priority-one EMS responses will receive a minimum of five (5) personnel. The first arriving unit shall be staffed with a minimum of two (2) personnel, one being a Paramedic, and be capable of providing advanced life support patient care
- Current performance measures return a level of service which affords critical care patients a survival rate which exceeds national standards

Prior Year Accomplishments:

- Provided more interdepartmental medical training
- Constructed new EMS skills lab for training

Next Year Goals:

- Institute new medical protocols
- Recertify all response personnel in Advanced Life Support
- Recertify all response personnel in Pediatric Advances Life Support

Emergency Management

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses	\$100,778	\$35,652	\$52,890	\$42,700
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$100,778	\$35,652	\$52,890	\$42,700

Program Summary:

The fire chief is the city's emergency manager and is responsible for coordinating the emergency management functions for the city. Since September 11, 2001, fire services nationally have been further recognized as having the capability and skill to manage large scale incidents. Fire Rescue coordinates the city's compliance requirements found within the National Incident Management System (NIMS) and holds regular exercises to assure readiness.

Level of Service Provided in Budget:

- Maintain routine maintenance and perform monthly testing process for all community warning devices (tornado sirens)
- Complete annual preparation exercise with city staff (table top and full scale exercises)
- Existing capabilities allows for a level of readiness, preparation, and awareness above what is required by the state of Florida. These systems result in a better prepared response and earlier warning for those in harm's way

Prior Year Accomplishments:

- Complete upgrade of electronics, phase two of two

Next Year Goals:

- Replacement of tornado sirens
- Continue expansion of WebEOC platform
- Continue development of City's department level Emergency Response Plans (ERP's)
- Continue development of city's threat assessment and continuity of operation documents



information technology

Information Technology

Mission: To provide technology design and selection, technical support and training, technology acquisition, the review and development of IT policies and standards, and IT strategic planning services for the City of Winter Park. IT is also responsible for management of the City's Geographic Information System (GIS) which integrates data from many sources to support location-based management and operations support.

Historical Spending & Future Estimated Expenditures

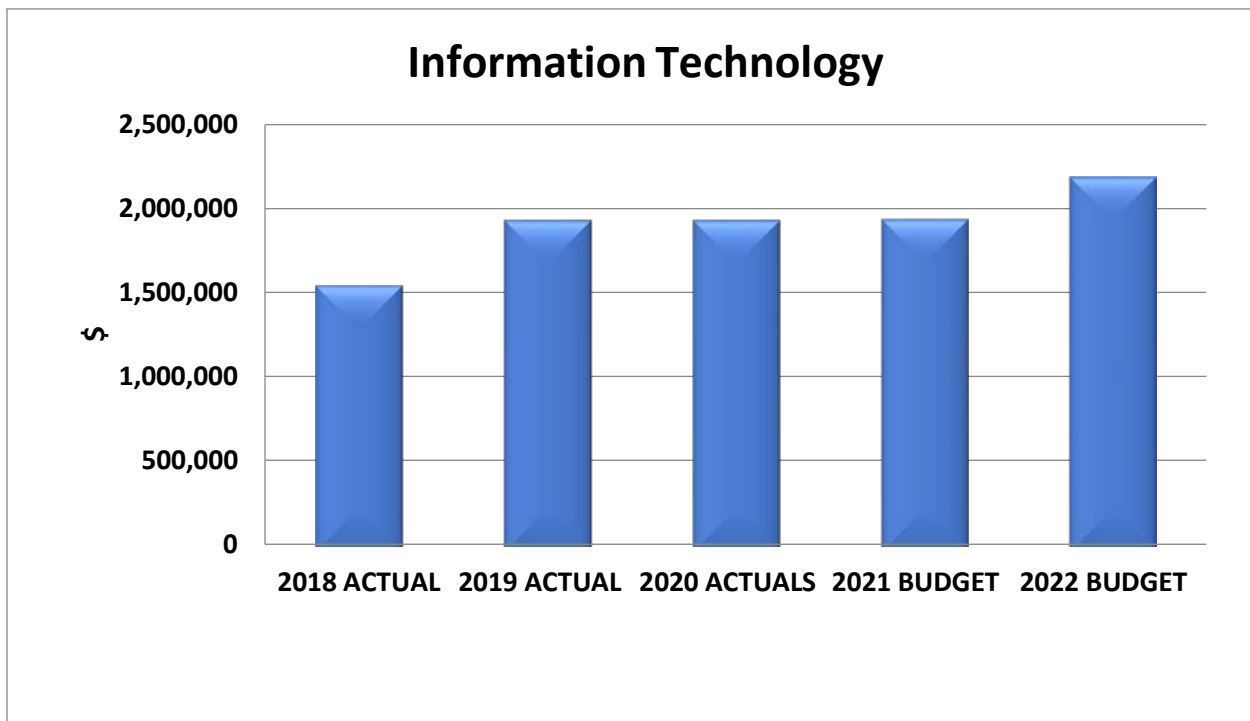


Figure 1 Transferred GIS to the IT Department in FY 2020.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Network Uptime	99.90%	99.90%	99.99%	
Feet of private fiber installed	26,400	50,000	75,000	
Email Uptime	99.90%	99.90%	99.99%	
IT - # Service Requests/Completed in < 1 hr	1000 (30%)	30%	30%	

Information Technology Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,016,925	\$1,016,925	\$1,063,680	\$1,147,207
Operating Expenses	\$881,868	\$881,868	\$840,571	\$1,002,492
Capital Outlay	\$0	\$0	\$0	\$5,000
Total	\$1,898,792	\$1,898,792	\$1,904,251	\$2,154,699

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	9	10	12	12
Part-time	-	-	-	-
Seasonal	-	-	-	-

Added cybersecurity position and transferred web site development position to IT, both are reflected in FY21.

Program Summary:

The mission of the Information Technology Department to provide technology design and selection, technical support and training, technology acquisition, the review and development of IT policies and standards and IT strategic planning services for the City of Winter Park. IT is responsible for the operation, confidentiality, security, and integrity of the City technology infrastructure. This infrastructure includes a modern data network, GIS infrastructure, Enterprise Resource Planning System, Voice over IP telecommunication network, wireless voice and data network and control data network for Electric and water operations. There are over five hundred users on the City network, with over a thousand pieces of equipment valued at over 4 million dollars. IT supports all systems and the array of peripherals attached to the network.

Level of Service Provided in Budget:

- Capacity to effectively support over 120 servers
- Provide 99.9% network uptime
- Build and support a private fiber network
- Ability to effectively support over 1200 workstations, laptops, and mobile devices
- Capacity to provide timely and effective hardware and software support
- Provide secure and reliable computer systems
- Ability to support a converged, modern access control and camera security system
- Ability to support modern Audio Visual systems
- Capacity to provide for effective virtual and hybrid public meetings
- Maintenance, programming, and support for Website systems

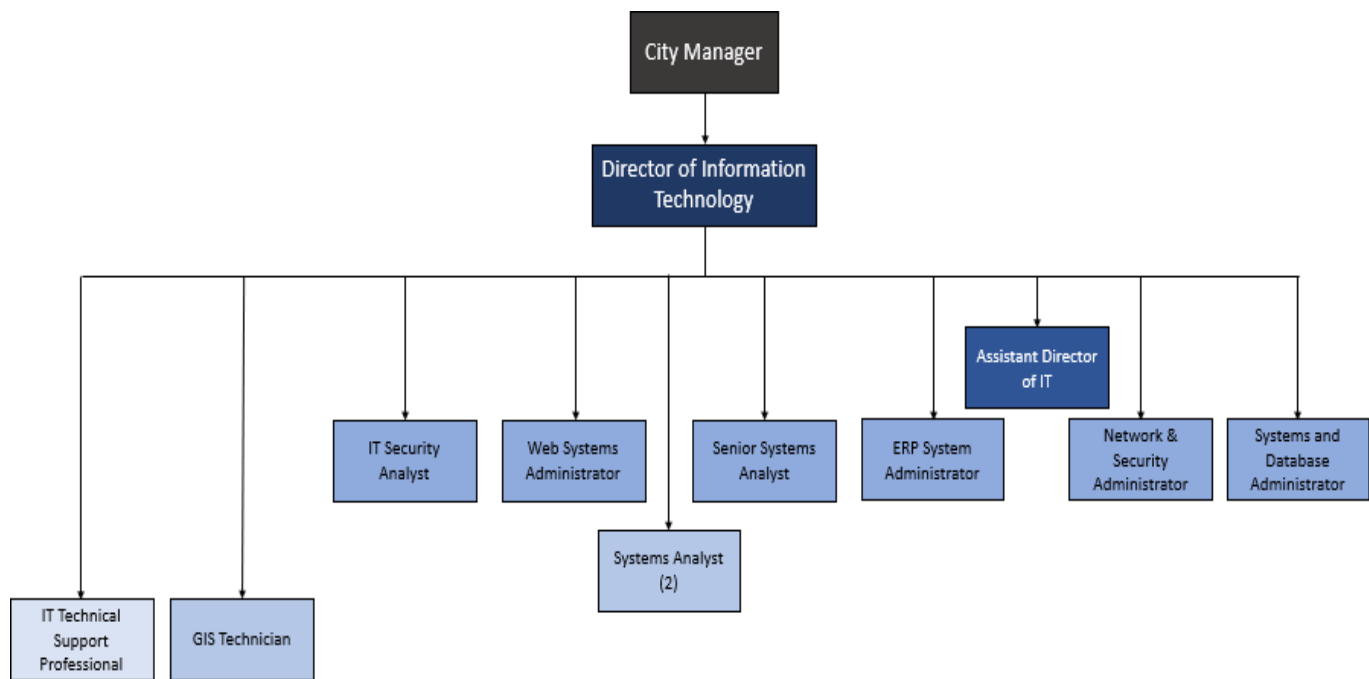
- Appropriately meet support and implementation expectations for various hardware and software
- Provide technical tools that effectively support business needs
- Effectively manage GIS systems for data collection, validation, automation and mapping

Prior Year Accomplishments:

- Upgraded the Commission Chambers Audio Visual system
- Facilitated virtual Commission and citizen board meetings
- Upgraded the City internal wireless system
- Implemented two factor authentications to improve cyber security
- Implemented new City Webcams
- Expanded public WiFi
- Implemented @YourRequest system for issue reporting
- Upgraded security and access control systems for several additional City locations
- Go Live on ERP Parking Tickets, Utility Billing, and Code Enforcement
- Implemented hybrid public meetings
- Added ADA compliant features to public meetings
- Launched newly designed City website
- Implemented wireless backup systems for several City locations
- Implemented mobile device management system to effectively manage mobile devices
- Automated several functions using GIS
- Added several locations to private fiber
- Moved all board agendas to centralized agenda management and video streaming platform
- Added eComments to public meetings
- Centralized board member application process
- Upgrade internet connections to 1G each
- Enable Multi Factor Authentication for VPN access

Next Year Goals:

- Continue to expand fiber infrastructure
- Continue the access control and video management system modernization project
- Expand smart City solutions
- Configure redundant internet connections with Library
- Move emails to Office 365
- Automate manual processes using GIS
- Create mater plan for Smart City applications
- Create cyber vault to store critical data
- Expand cyber security technologies and partnerships
- Go Live on the new meter reading and analysis software
- Go Live on new Sensus Meter reading software
- Engage with appropriate agencies/vendors to ensure Cyber resilience of Industrial Controls (Water and Electric)



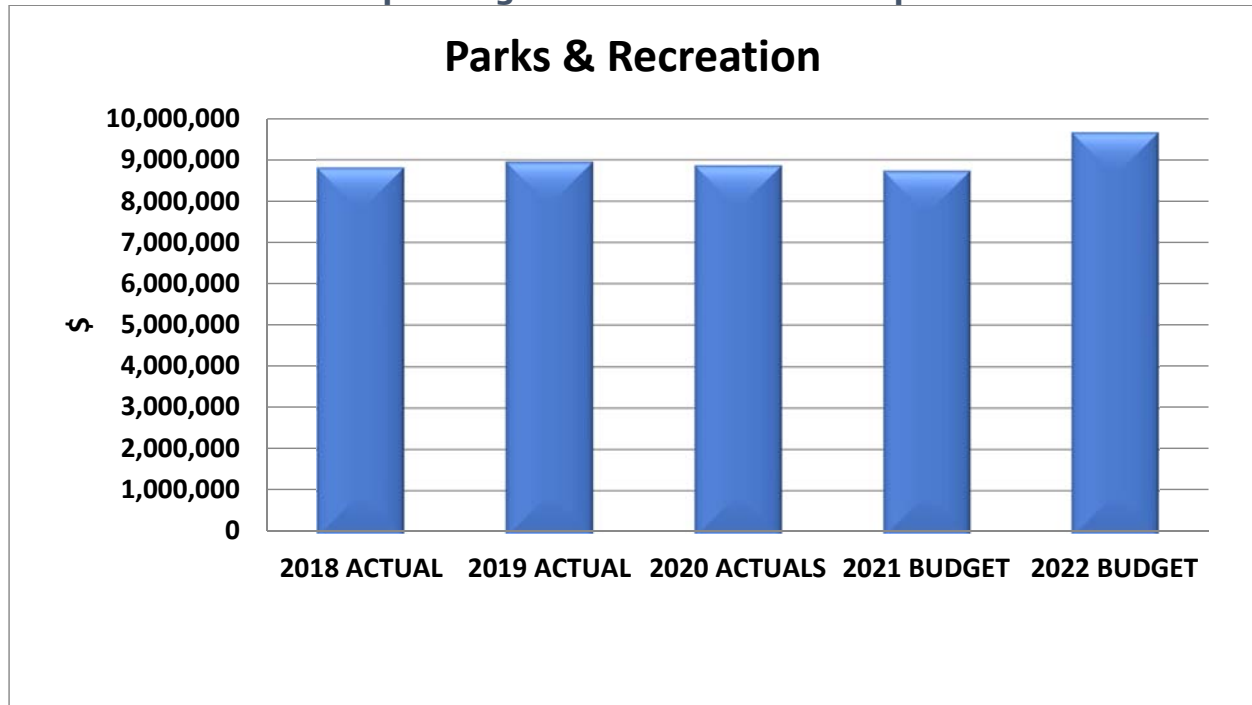


parks & recreation

Parks & Recreation

Mission: To Enhance the Quality of Life for Our Community by Providing Outstanding Parks, Recreational Facilities, Activities, and Services.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Ten Acres of Park per 1,000 Population	13.1	13.1	> 10	The Comprehensive Plan has a goal of 10.
Forestry - Trees Planted/ Hazardous Trees Removed	412/316 130.4%	>100%	>100%	Through June, 2020. Based on ROW trees & city owned property
Number of Venue Rentals Per Year-All Venues	1,702	2,500	2,700	Pandemic and shutdown are weighing on rentals
Parks Cost Recovery Rate	29.4%	39%	>30%	Includes all divisions of Parks and Recreation.
Number of Program Participation	72,206	160,000	160,000	Includes Golf, community center, tennis center, family fun events, and aquatics.

Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$266,347	\$307,575	\$333,922	\$359,420
Operating Expenses	\$52,942	\$31,115	\$31,821	\$41,293
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$319,289	\$338,690	\$365,743	\$400,713

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	3	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Parks and Recreation Administration Division is responsible for coordinating the activities and resources of the department. This division, under the management of the Department Director, develops, guides and evaluates all divisions regarding the establishment and accomplishment of goals set in strategic and master plans. The Departmental budget, payroll, purchasing, policy and contract management and all personnel matters are overseen by the Administrative staff. Additionally, all department matters that are brought before the Parks and Recreation Board, the City Commission, state or federal levels, such as grant applications and grant management, park policies and legislation are the responsibility of this Division.

Level of Service Provided in Budget:

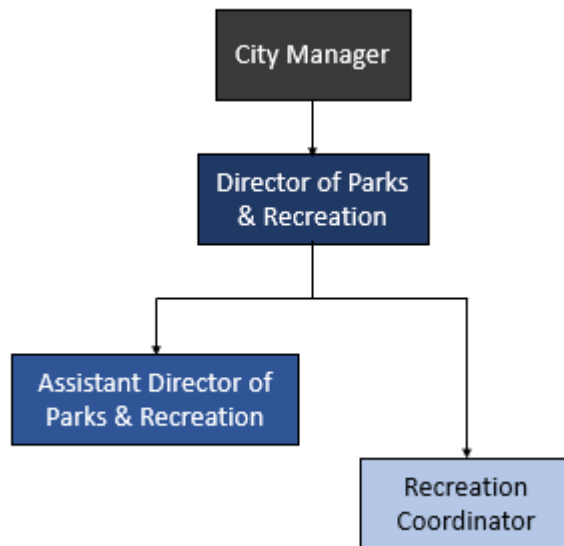
- Preparation and maintenance of all accreditation documents
- Preparation and maintenance of budgets
- Planning and oversight of all projects both administrative and physical
- Oversight of purchasing and personnel matters

Prior Year Accomplishments:

- Completion of numerous capital improvement projects (Phelps Park Playground Renovation, major rebuild to 2 Ward baseball fields, Renovation of Multi-purpose fields, Showalter Stadium Sound System improvements, Completion of Champion Circle Mini Park)
- Continued increase in public input and guest/participant satisfaction surveys throughout department
- Increased department wide social media presence with major increase in followers across all platforms in number of followers
- Able to re-open numerous recreation venues and assist community partners with events throughout pandemic recovery

Next Year Goals:

- Work closely with Parks and Recreation Advisory Board to develop long term goals for department that are in line with City's strategic plan
- Successfully complete CAPRA re-accreditation
- Complete budgeted capital improvement projects
- Direction on Swoope Property and related Golf, cemetery, central park, Maintenance facility



Parks Maintenance

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$632,736	\$580,539	\$667,426	\$776,022
Operating Expenses	\$908,110	\$844,648	\$707,360	\$737,711
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,540,845	\$1,425,187	\$1,374,786	\$1,513,733

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	14	10	11	12
Part-time	-	-	-	-
Seasonal	-	-	-	-

In FY18 the Parks Department underwent a reorganization and shifted duties among divisions.

Program Summary:

This division is responsible for maintaining 402.43 acres of parks, rights of way, facilities and other City properties. The division maintains, repairs, constructs, and renovates all park facilities, playgrounds, fencing, fountains, irrigation systems and park amenities.

Level of Service Provided in Budget:

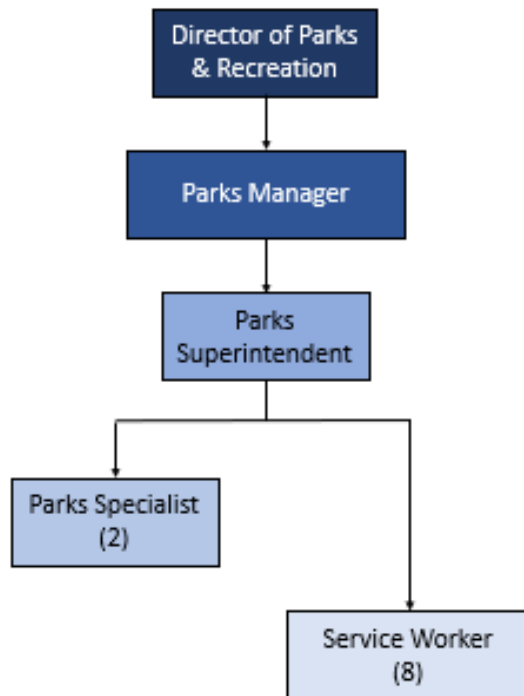
- Maintain parks to high standards to provide pleasing park properties
- Ensure maintenance of infrastructure such as irrigation, fencing to support parks properties
- Installation of new irrigation systems, fences, benches, and other park amenities
- Maintenance of ROW/mini parks
- Support for special events such as Art festivals and Fourth of July

Prior Year Accomplishments:

- Major Field renovations at Ward Park Baseball and Multi-purpose fields
- Completion of Phelps Park and Champion Circle renovations
- Provided Special Event Support for numerous major special events
- Continued maintenance, replacement, and new installation of park amenities, irrigation systems, fences, and playgrounds throughout City

Next Year Goals:

- Continue to cross train staff to improve efficiency
- Continue to improve efficiency through coordination of ROW/Median/Mini Park maintenance with contracted services
- Certification of 2 employees through CPSI program
- Integrate use of battery powered landscape maintenance tools into mow crew and other areas where practical



Landscaping

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$547,578	\$471,057	\$533,752	\$624,164
Operating Expenses	\$132,867	\$126,745	\$147,337	\$199,521
Capital Outlay	\$0	\$0	\$0	\$22,500
Total	\$680,445	\$597,802	\$681,089	\$846,185

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	13	9	9	10
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Landscaping Division is responsible for weekly application of horticulture science based, detail specific maintenance of the City's extensive landscaping. This includes Park Avenue Rose and Topiary gardens, raised planters, streetscapes, numerous mini parks, hanging baskets and containers throughout the city. Routine care of Park Avenue, New England Avenue, Morse Blvd, Pennsylvania Avenue and Orange Avenue rights-of-ways, Mead Botanical Gardens entrance, amphitheater and trails. The general landscape upkeep such as trimming, mowing, blowing and edging at Central Park and City Hall locations are also the responsibility of the Landscaping Division. Additionally, the Landscape division looks for ways to improve efficiency within the program, which would benefit the city.

Level of Service Provided in Budget:

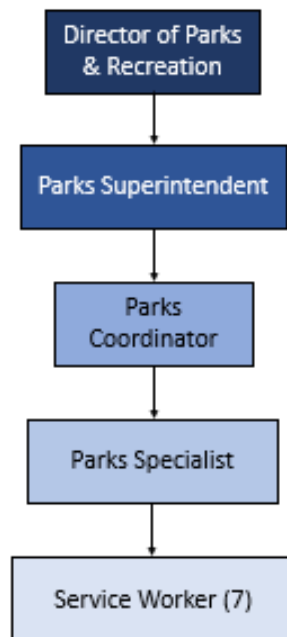
- Monthly scheduling of all properties within the landscape division scope
- Fertilization and pruning scheduled in conjunction with plant requirements
- Rotation of annual bedding plants as needed
- Close monitoring of soil pH and water requirements
- Pest and disease inspection with control applications in the landscape
- Holiday extras for the community including lighting, seasonal plant varieties
- Assisting with set up and break down of Park events
- Participation in "American Bloom"

Prior Year Accomplishments:

- Made major upgrade in spray program to enhance plant health and reduce weed growth
- Partnered with WP Garden Club and Forestry to install an edible orchard at Cady Way Trail

Next Year Goals:

- Make improvements to landscape at focal points beyond Park Ave/Central Park
- Work closely with Forestry to ensure that Holiday Landscape and Decorations exceed community expectations
- Improve productivity through efficiency efforts in combination with cross divisional co-operation
- Continue additional education and training opportunities for staff
- Continue to improve Community Outreach and Education



Cemeteries

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$138,374	\$143,695	\$148,626	\$142,120
Operating Expenses	\$140,988	\$157,105	\$141,833	\$144,385
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$279,362	\$300,800	\$290,459	\$286,505

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	2	2	2	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Cemeteries Division is responsible for two municipal cemeteries. Palm Cemetery is 17 acres and was established in 1906 after the land was donated by Loring Chase. Pineywood Cemetery is 11 acres. This property was taken over by the city in the 1970's from a privately-run organization. Both cemeteries have spaces available for sale to residents. It is anticipated that sale of spaces will continue for many years to come. Perpetual care of the cemetery is budgeted through the placement of cemetery revenues from sales and interments into a specified fund.

Level of Service Provided in Budget:

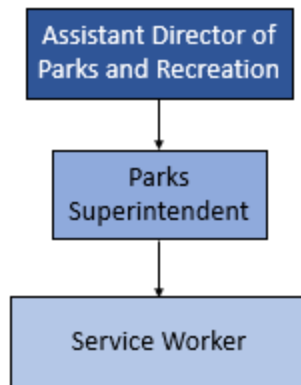
- Provides highly sensitive customer service for burials and space sales in two cemeteries
- Management of 28 acres of property – maintenance
- Management of subcontracted vault company and coordination of installation of headstones and mausoleums
- Highly regimented records system both electronic and manual, checks and balance

Prior Year Accomplishments:

- Installation of the Pineywood Columbarium- cremation section that is composed of 600 cremation niches
- Expanded the north end of Palm Cemetery to add an additional 200 plots
- Upgraded the cemetery data system to the same software program that hosts the cemetery app

Next Year Goals:

- Direction and decision regarding Swoope Property/Maintenance Building
- Complete relocation of Palm water main line to allow for increased burial plots at Palm Cemetery



Azalea Tennis Center

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$221,642	\$244,749	\$229,114	\$232,461
Operating Expenses	\$348,437	\$392,197	\$350,658	\$418,547
Capital Outlay	\$0	\$23,456	\$0	\$0
Total	\$570,079	\$660,402	\$579,772	\$651,008

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	4	3	3
Part-time	4	3	4	4
Seasonal	-	-	-	-

Tennis operations were brought in-house late FY18.

Program Summary:

In FY 2019 the Winter Park Tennis Center Operational model changed from a fully contracted operation through a 3rd party operator to a hybrid operation with the City of Winter Park taking a larger role in operations and maintenance and contracting a 3rd party contractor for instructional and training elements. The City of Winter Park now runs the office, financing, maintenance, resale, membership, and court rentals.

Level of Service Provided in Budget:

- City fully manages and operates the WPTC
- Contractor provides all instruction and training programs under revenue share agreement
- City handles all aspects of court and facility maintenance

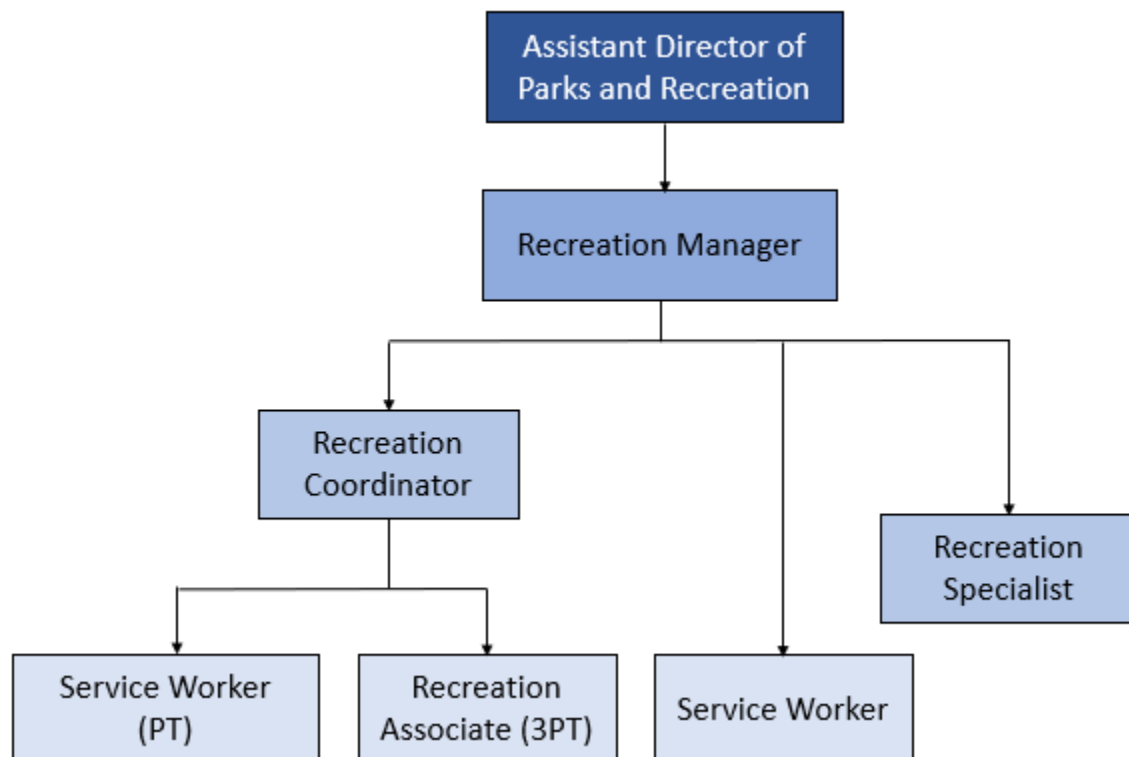
Prior Year Accomplishments:

- 95% cost recovery
- Ran 4 City Events featuring: The Year Anniversary Event, Member Round Robin, Holiday Toy Drive Tournament and the Wood Racquet Event
- Laser level and resurfaced six of the eight Clay Har-Tru tennis courts
- Maintained membership goal of over 200 members
- Increase Social media following:
 - Facebook 2020- 1247 followers → 2021 -1361 followers increased by 9%
 - Instagram 2020- 344 → 2021 -715 increased by 48%
 - Twitter 2020-57 followers → 2020 -74 followers increased by 77%

Next Year Goals:

- Operate facility with 95% cost recovery

- Increase our established social media and communication program with members and tennis community by posting more and getting more interaction
 - Facebook increase 10%
 - Instagram-Increase 50%
 - Twitter- increase 200%
- Maintain a membership of over 200 members
- Run 5-7 Internal events for members and guest
- Revamp summer camp program with contractor
- Continue using Survey monkey to track performance of facility keeping a score above 3.2 out of 4.0



The Recreation Coordinator position is budgeted in the Recreation Department

Recreation

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,235,131	\$1,089,217	\$1,186,476	\$1,138,577
Operating Expenses	\$439,013	\$396,666	\$400,486	\$392,287
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,674,145	\$1,485,883	\$1,586,962	\$1,530,864

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	16	16	17	15
Part-time	8	6	5	5
Seasonal	-	-	-	-

Program Summary:

The Recreation Division provides administration and operational management of Athletics, pavilion rentals, Central Park Rose Garden, and Kraft Azalea Garden wedding venue rentals. This division supports all of the recreational programs, city activities, all city and private special events.

Level of Service Provided in Budget:

- Accommodate over 2,000 rentals of 30 outdoor venues including fields, parks, and pavilions

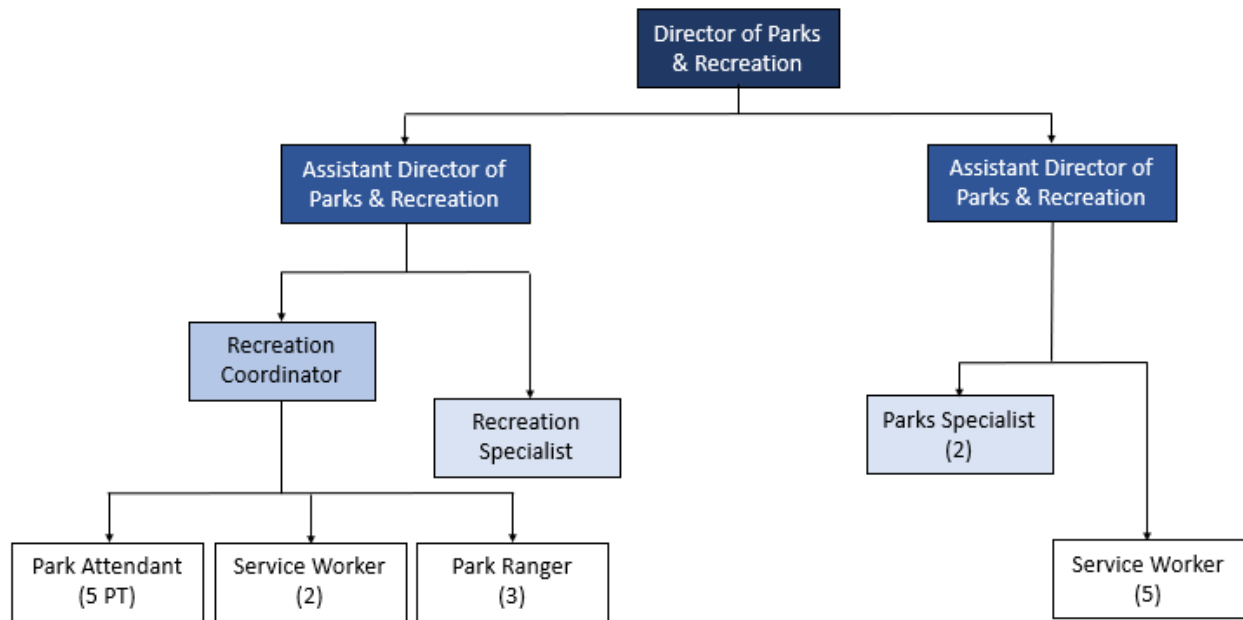
Prior Year Accomplishments:

- Maintained new field booking and usage program that has resulted in less adult and non-resident use of fields, increased revenues from fee adjustments, and balanced quality of fields vs availability
- Continued Field Lighting Improvements with LED installation of 2 more baseball fields
- Fixed underground draining issue on baseball fields and laser graded infields
- Opened 6 new pickleball courts at Cady Way Park and resurfaced 2 tennis courts
- Phelps playground was replaced with a new and accessible playground
- Hosted multiple state and regional track events, semi pro soccer and lacrosse leagues, and national collegiate athletic programs at Showalter Stadium
- Completed installation and update to stadium sound system

Next Year Goals:

- Continuing the long-term update and rebranding plan for Ward/Cady Way/Showalter Complex
- Continue the update to Showalter Stadium concession space; both inside and outside areas
- Continue to make adjustment to field booking and usage policy
- Field renovations and conversion to two types of fields

- Grow the adult Athletic program possibly creating a kickball and softball league



Recreation Facilities

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$16,491	\$55,482	\$99,998	\$115,256
Operating Expenses	\$48,502	\$51,820	\$52,838	\$56,625
Capital Outlay	\$0	\$0	\$12,000	\$0
Total	\$64,993	\$107,302	\$164,836	\$171,881

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	1	2	1	1
Part-time	2	3	2	3
Seasonal				

The demolition of the Civic Center reduced staffing in FY19.

Program Summary:

Operation of the farmers market to include management of weekly Saturday Farmers Market, operation of the Farmers Market rental venue, and will provide funding source for newly hired Event Center/Library Manager.

Level of Service Provided in Budget:

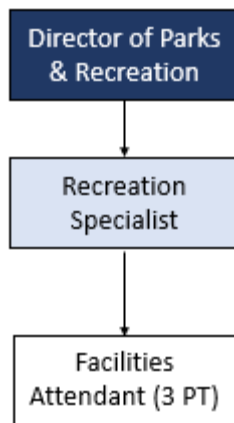
- Operation of Farmers Market with upwards of 300 event per year and revenues exceeding 200k annually
- Management of Saturday Farmers Market 50 weekends per year

Prior Year Accomplishments:

- Improvements to Farmers Market kitchen with installation of new appliances
- Worked with event rental customers on use of the space to create meaningful events while incorporating social distance guidelines
- Named Orlando Weekly Best of Orlando Award Winner for Saturday Market
- Operated the Saturday Market in the West Meadow Park to maintain social distancing and create comfortable environment for customers
- Continue to improve social media and content quality by highlighting current vendors and seasonal offerings

Next Year Goals:

- Grow Farmers Market and Saturday Market revenue to FY19 levels
- Repair exterior of the brick building using tuckpointing system
- At the Saturday Market, make use of seasonal and part time vendors spots to keep the market fresh for the customers
- Cross Train staff to be able to step into other buildings and roles



Events Center

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				\$323,774
Operating Expenses				\$190,578
Capital Outlay				\$0
Total				\$514,352

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time			1	4
Part-time			0	4
Seasonal				

Program Summary:

The Winter Park Library and Events Center anticipates a December 2021 grand opening with booked events starting in January 2022. Operations include event venue management and grounds management for the entire property, marketing and networking to raise community awareness, booking rentals and staff management.

Level of Service Provided in Budget:

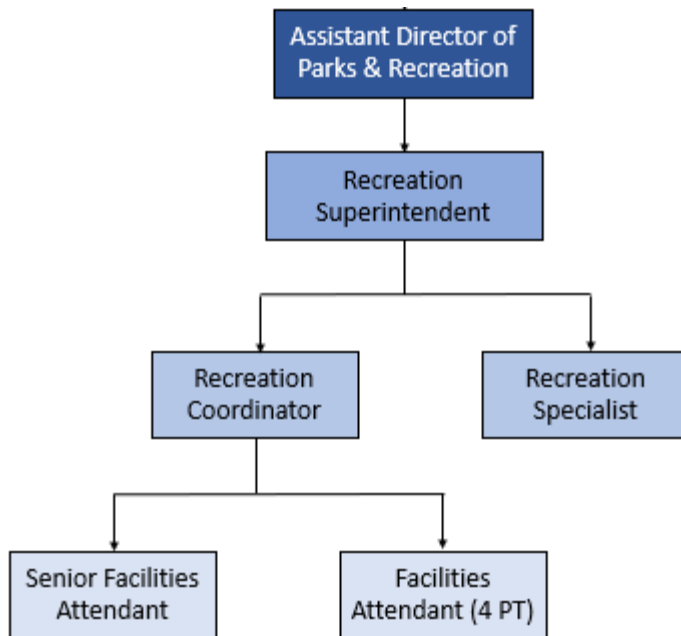
- Operations of the Events Center with an estimated 200+ events per year and revenues exceeding 700k annually
- Management of the campus as a whole

Prior Year Accomplishments:

- Hired an Event and Venue Manager for the campus
- Established weekly hard hat tours
- Planned and budgeted for grand opening
- Created a social media presence on various media outlets
- Attended industry networking events for marketing and site visibility in the community
- Collaborated with partners such as project donors, Library board members, and surrounding businesses

Next Year Goals:

- Continue building social media presence and establish positive online reviews of Events Center
- Upkeep and maintain the facility at the highest standard
- Increase rental bookings by at least 10% from inaugural year
- Involve the community in various happenings at the Library and Events Center



Community Center

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$713,089	\$669,969	\$729,085	\$787,028
Operating Expenses	\$319,308	\$232,803	\$268,401	\$270,526
Capital Outlay	\$0	\$0	\$20,000	\$0
Total	\$1,032,397	\$902,772	\$1,017,486	\$1,057,554

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	6	6	7	7
Part-time	12	12	12	12
Seasonal	7	9	4	7

Program Summary:

After opening in October of 2011, the Community Center Division continues to increase services and programming. From the rental of the meeting rooms to the participation in programs and camps, the projections have been far exceeded. The operation of the 38,000 square foot facility has been extremely well received by the community and continues to grow in popularity.

Level of Service Provided in Budget:

- Accommodate 1,550 room and facility rentals per year Provide a minimum of 50 programs to serve youth, seniors and adults
- 150 children in summer camp and 60 in afterschool program
- Over 33,000 ID card scans per year for center attendees using programs

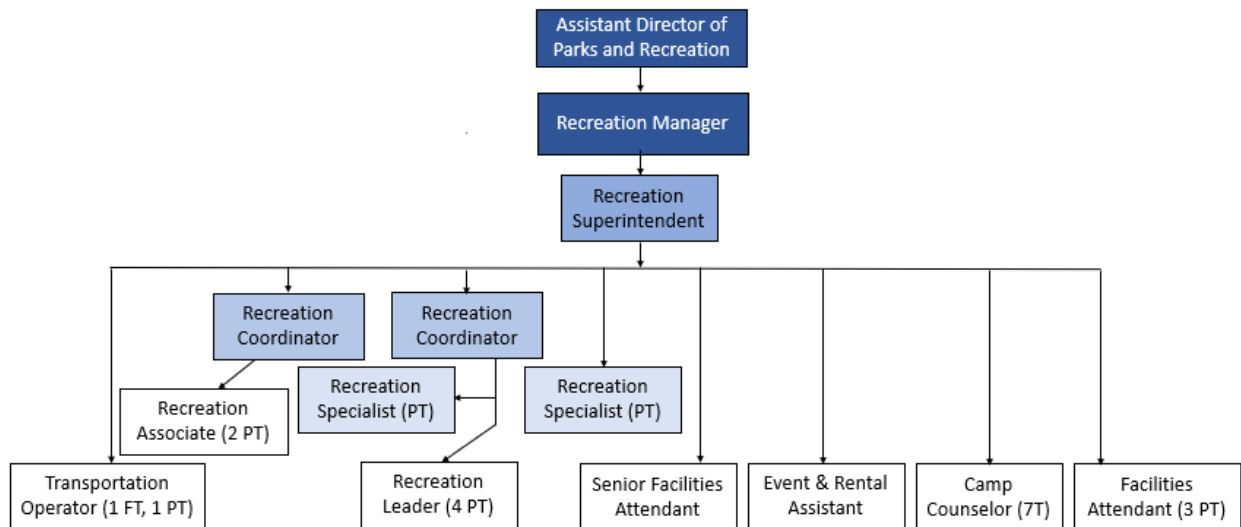
Prior Year Accomplishments:

- Continued the teen program with increased attention to education, job skills development, and practical life skills
- Kept Seniors program going though Covid by providing safe and social distance classes and holiday monthly care packages
- Maintained user survey score of 3.5 out of 4 in all programming
- Summer Camp program and After School program both operate at near capacity with 50 and 30 children respectively- full due to Covid restrictions
- Started the school year with a Virtual Hub so CRA kids had a safe place to go to school
- Provided social distant events to keep citizens engaged during year

Next Year Goals:

- Return to FY19 revenue levels
- Continue to collaborate with Family Fun and Aquatics to provide 2 new events for FY22

- Continue to improve social media footprint and also continue to push e-activities as people readjust to life post Covid-19
- Enhance academic support services offered to our Elementary and Middle School Participants
- Create 2 new initiatives for kids and seniors programming
- Return to FY 19 level of adult and senior programming offered



Recreation Events Management

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				\$67,884
Operating Expenses				\$26,500
Capital Outlay				
Total				\$94,384

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time			1	1
Part-time				
Seasonal				

Program Summary:

Ensure that events held within the City of Winter Park are safe, successful, and well managed through communications and coordination amongst City Departments, Event Organizers, and our residents.

Level of Service Provided in Budget:

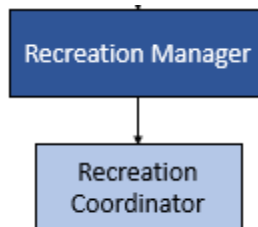
- Management of Special Event process
- Coordinate City special events and assist other departments with special events planning and management
- Support department social media efforts

Prior Year Accomplishments:

- Reorganization to create new division

Next Year Goals:

- Ensure communication and coordination of events occurring within City amongst various departments and City leadership
- Conduct monthly event meetings to ensure communication and coordination related to special events
- Continue to look for ways to improve special events application process
- Enhance Parks and Recreation social media and communication efforts with residents and other stakeholders



Aquatics

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$231,239	\$257,475	\$341,994	\$373,382
Operating Expenses	\$89,337	\$81,265	\$85,104	\$81,956
Capital Outlay				
Total	\$320,576	\$338,739	\$427,098	\$455,338

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	2	2	2	2
Part-time	-	-	7	13
Seasonal	11	14	4	0

Program Summary:

The Aquatic Division was created due to the acquisition of Cady Way Pool operations and creation of the Family Fun Program. The Parks and Recreation Department now operates two pool locations with year-round operations that provide lap swim, swim lessons, community swim space and events, competitive swim clubs, and infant swim instruction. The Family Fun activities include community events and social media outreach.

Level of Service Provided in Budget:

- Year-round operation of Cady Way Pool
- Expanded seasonal operations at Community Center Pool
- Year-round swim instruction and programming

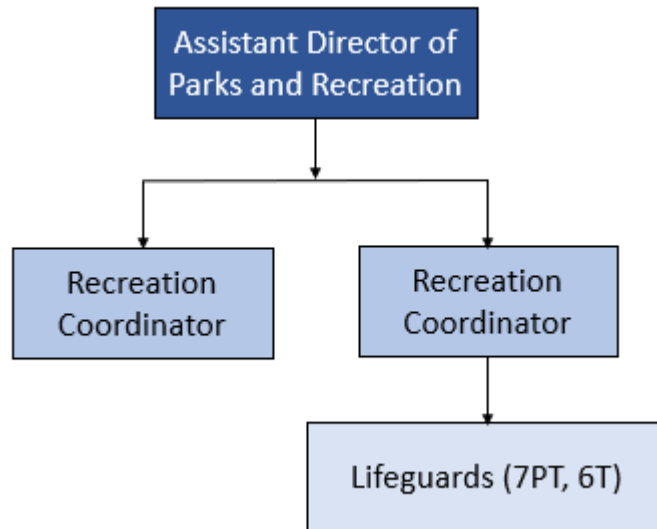
Prior Year Accomplishments:

- Trained and certified 5 new lifeguards guard instructors and 3 Water Safety Instructors
- Hired training for new lifeguards hired
- Added additional aquatic programming
- Began year-round operation of Cady Way Pool
- Transitioned Cady Way Pool on to RecTrac system
- Family Fun executed many events and virtual activities to engage residents during Covid

Next Year Goals:

- Replace filtration tanks at Cady Way pool and work with swim teams on installing diving blocks to hold events
- Increase swim lesson participation by 5% from 2019 levels
- Continue to collaborate with other recreation divisions within City to improve or increase event offerings
- Improve aesthetics of Cady Way Pool grounds and locker rooms

- Kick off Splash, Float, Swim program in Fall 2021/Spring 2022
- Continue efforts to recruit and retain quality lifeguards and swim instructors
- Execute Family Fun events with participants while maintaining a 3.5 customer satisfaction rating
- Continue to increase social media presence



Golf Course Operations

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$235,025	\$254,078	\$242,113	\$256,180
Operating Expenses	\$171,593	\$151,487	\$147,263	\$148,738
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$406,619	\$405,564	\$389,376	\$404,918

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	3	3	3	3
Part-time	3	3	3	3
Seasonal				

Program Summary:

The Winter Park Country Club Golf shop Division manages the day to day operations of the golf course and golf shop at the City of Winter Parks nine hole golf course. The responsibilities of this division include but are not limited to the following: Opening and closing of the golf shop, collecting fees, merchandising, food & beverage operations, offering and conducting leagues and tournaments, promotion and marketing of the golf course, and daily upkeep of the golf shop.

Level of Service Provided in Budget:

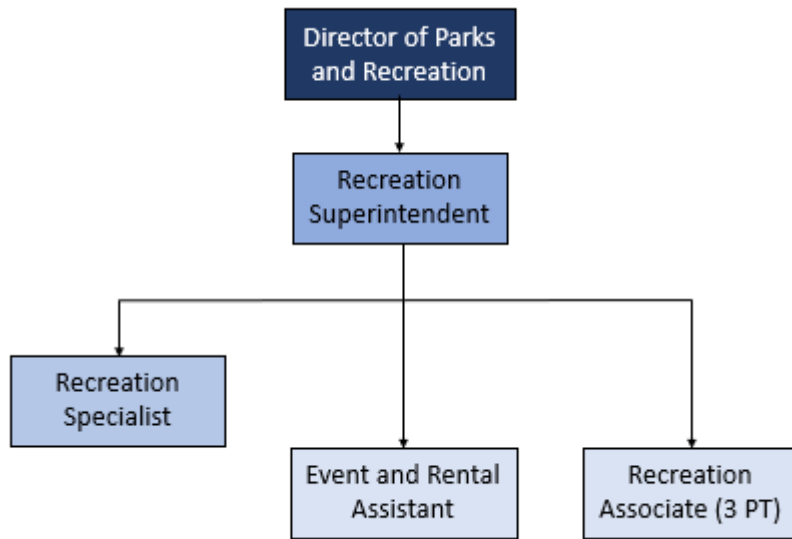
- Pro shop services over 30,000 rounds of golf per year
- Sales of food and beverages and merchandising of same
- Accommodation of tournaments and memberships
- Operation of WP Country Club Rental Venue

Prior Year Accomplishments:

- Record levels of membership and rounds
- Revenue on track for over \$1M dollars in FY21
- Provided a safe, and enjoyable recreational option for community throughout Covid-19 by adjust operations to ensure safety of guest
- Initiated Golf Week in Winter Park to increase community involvement and build on success of City Amateur Tournament

Next Year Goals:

- Redevelop Corporate Membership Program
- Examine Membership fees and instituting a cap on non-resident members
- Maintain or exceed 2021 revenue levels and positive cost recovery
- Create additional tournament or signature event that is geared towards children and families at same level of quality as City Amateur



Golf Course Maintenance

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$189,045	\$173,742	\$178,380	\$181,904
Operating Expenses	\$217,052	\$209,384	\$234,896	\$226,327
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$406,097	\$383,126	\$413,276	\$408,231

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	4	4
Part-time	1	-	-	-
Seasonal				

Turf Superintendent position is split pay with the Recreation division

Program Summary:

Golf Course Maintenance Division provides the management, labor and equipment for the care and upkeep of the golf course turf and landscaped areas. The Course Superintendent is a turf management professional responsible for preventative BMP (best management practices) and daily maintenance of the course turf, irrigation, tees, greens and sand traps. Staffing and maintenance is required 7 days per week, 365 days per year.

Level of Service Provided in Budget:

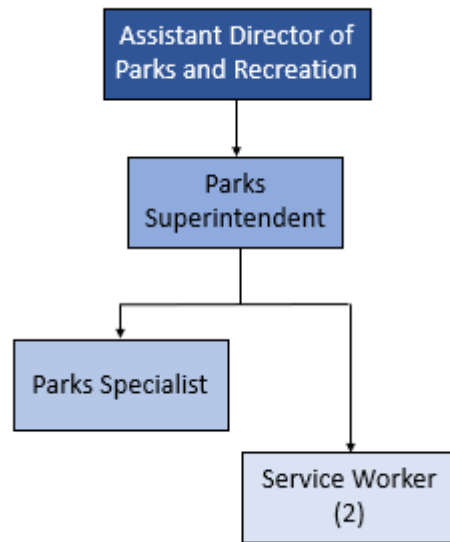
- Maintenance of 40.77 acres
- High level of maintenance includes daily mowing
- Sand traps and roughs maintained daily

Prior Year Accomplishments:

- Executed replanting plan along Hole 7 in conjunction with Natural Resources division
- Successfully maintained course at high level while working through reduced staffing (Covid) and record number of rounds

Next Year Goals:

- Work with Natural Resources division to replace focal point tree on Hole 5 (signature oak is near point of removal)
- Improve tee box conditions as we experience increased usage/rounds
- Continue to work closely with Landscaping Division and Natural Resources Division to ensure health and vitality of trees and landscape areas along course
- Continue to cross train staff with athletics personnel for additional efficiency
- Continue high level of course maintenance while staying within designated budget



Natural Resources

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$258,097	\$232,514	\$244,262	\$165,668
Operating Expenses	\$1,251,575	\$1,534,464	\$1,050,451	\$1,130,555
Capital Outlay	\$0	\$0	\$0	\$7,000
Total	\$1,509,672	\$1,766,978	\$1,294,713	\$1,303,223

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	7	6	5	3
Part-time	-	-	-	-
Seasonal				

Note Previously named Urban Forestry

Program Summary:

The Natural Resources Division is charged with overseeing the management of trees within the City of Winter Park. This includes trees on city rights-of-ways as well as other city property. Contracted crews under direction of urban forestry carry out pruning, removal, planting, watering and care of trees on city property. All matters pertaining to trees on residential and commercial property within the city are allocated to Natural Resources. Areas of responsibility range from utility vegetation management around city-owned electrical facilities to landscape planning and tree removal permitting. Public outreach and education are important aspects of the program.

Level of Service Provided in Budget:

- Utility Vegetation Management (UVM): Routine maintenance pruning of Winter Park Electric's (WPE) entire grid based on circuit, adheres to national UVM guidelines as well as ISA Best Management Practices and ANSI A300 standards
- Maintenance of street trees to extend viability utilizing advanced arboricultural techniques such as tree growth regulator, targeted fertilization and graduated watering schedules
- Pruning or removing dead, declining and hazardous trees to mitigate potential hazards and responding promptly to tree-related emergency callout
- Permitting: Tree removal permit application inspection and processing, residential and commercial building permit inspections and processing, and commercial development plan review in accordance with law

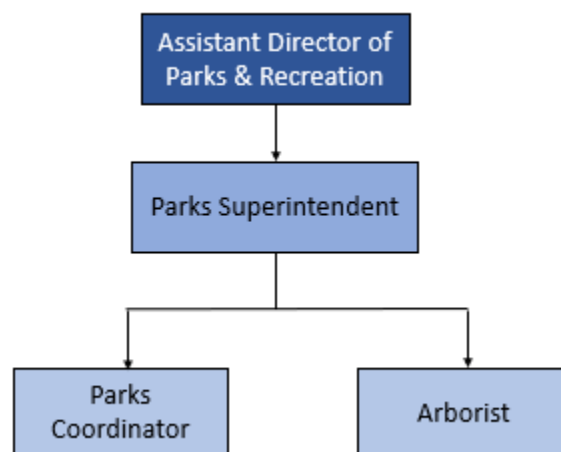
- Replanting program - High-quality trees planted with an eye toward recovering canopy lost to age, disease and weather. Encouraging biodiversity while acknowledging the preference of many residents for live oaks
- Community Outreach – Participation in events including Run for the Trees, Earth Day in the Park, Duck Derby, GrowVember and the Annual trees for Peace planting and ceremonial dedication

Prior Year Accomplishments:

- Initiated extensive tree planning work on city properties to address long term objectives of developing a tree canopy with age and species diversity
- Received recognition from the National Arbor Day Foundation for Tree City USA, Tree Line USA and Tree Growth USA
- Worked with the new Tree Preservation Board, Planning and Zoning Board and the City Commission to make recommendations for updating the tree preservation portion of the Land Development Code
- Developed interactive tree mitigation calculator to help applicants quickly determine the requirements
- Planted more trees than were removed on city property

Next Year Goals:

- Phase out the watering contract and replace with two in-house watering techs
- Work with the Assistant Director on social media outreach, particularly the develop more interactive tree management, and educational programs
- Collaborate with other divisions on tree management plans for larger city owned properties
- Work with Parks & Recreation leadership, Risk Management, Electric Utility and Administration to formulate an updated storm response protocol





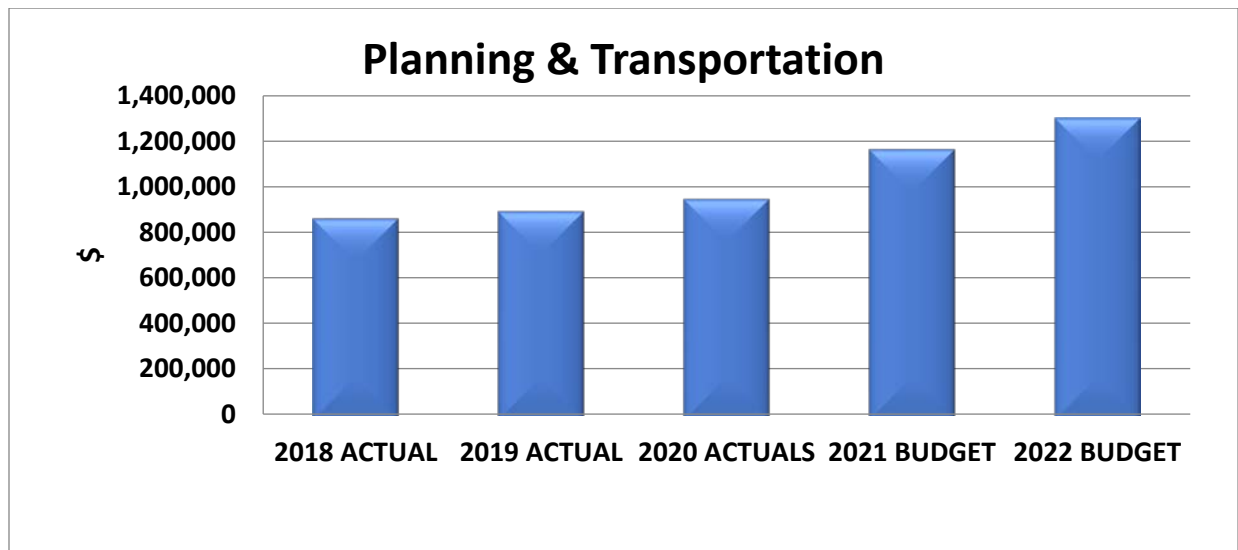
planning & transportation

Planning & Transportation

Mission: The City of Winter Park has developed over the years with a unique character and environment. The Planning Division ensures that the excellent quality of life in Winter Park is maintained and reflected in the built and natural environment to encourage its heritage to be maintained and enhanced by providing vision and fostering thoughtful and compatible design.

The Transportation Division is pushing towards creating an equitable network of mobility opportunities for all types of users, not just vehicles.

Historical Spending & Future Estimated Expenditures



In FY 20, Economic Development was moved out of Planning and into Admin. For FY 21, Planning will reflect the addition of Transportation from Public Works.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Citizen, builder & other requests for code information, consultations, meetings to assist business start-ups, real estate transactions & building projects.	4,450	2,500	3,000	Development interest has been low and many businesses vacated spaces. This will likely lead to filling empty locations with new uses before there is great interest in large redevelopment projects.
Planning and Zoning Board applications processed including lakefront reviews.	65	32	40	Development has stagnated due to the Pandemic.

Planning

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$597,375	\$626,921	\$751,217	\$620,100
Operating Expenses	\$268,432	\$293,628	\$388,175	\$242,046
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$865,807	\$920,549	\$1,139,392	\$862,146

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	5	5	5	5
Part-time	-	-	-	1
Seasonal	-	-	-	-

Program Summary:

The Planning & Transportation Department maintains and administers the Comprehensive Plan and the Land Development Code. The department provides information about the codes to the residents and property/business owners of Winter Park. The codes ensure orderly and well-planned development of the city.

Level of Service Provided in Budget:

- The Department serves as the staff liaison to the P&Z Board, Transportation Advisory Board and Historic Preservation Board as well as to The Mayor and City Commission for the application and review for rezoning, subdivisions, conditional uses, annexations, facade design guidelines, Historic designations, Certificates of review, and lakefront site plans
- Advises applicants about the review process, notifies property owners of sites under review, and provides consistency in decisions relating to the Comprehensive Plan and Zoning Code
- The Department is also the liaison to neighborhood groups and implements neighborhood grant and informational programs
- The Department helps new business owners start their business by administering and reviewing all Business Certificates applications for the business located within Winter Park

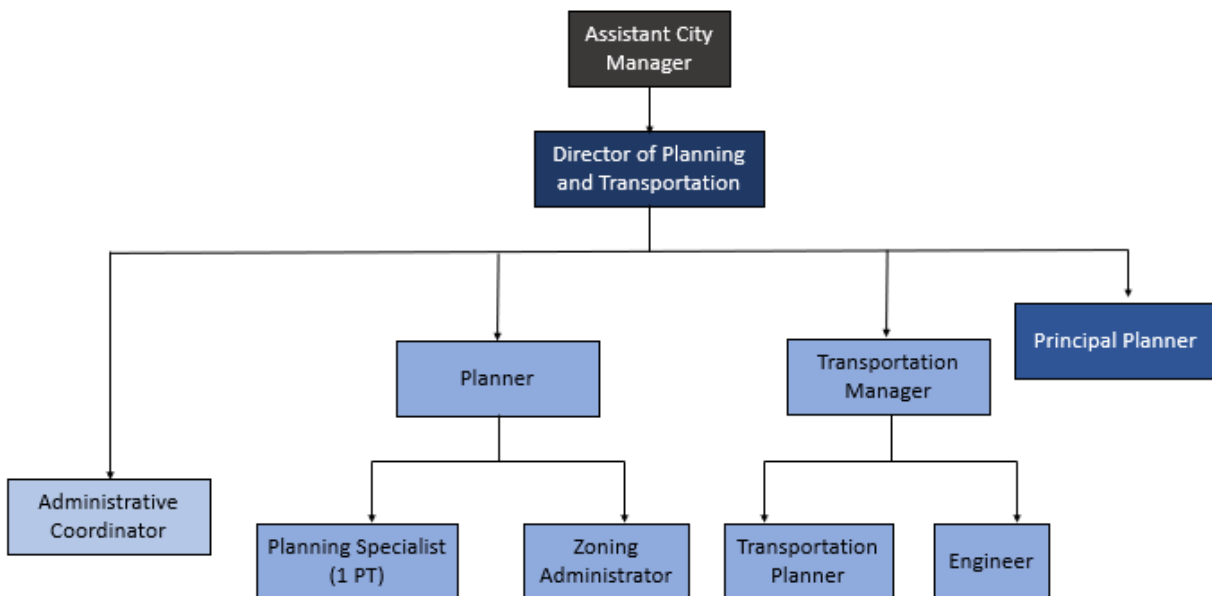
Prior Year Accomplishments:

- Continued to provide the same level of service all year-round despite COVID lockdown
- Continued work with the City Commission on the Orange Avenue Overlay
- Re-instated the low-income housing linkage fee

- Created new standards for lot-splits that gave special consideration to requests that involved the designation of Historic Homes and the saving of Heritage Trees
- Designed and implemented the new fully online system of Energov for Business Certificates, allowing the 4,000+ businesses in Winter Park to now be able apply for a new licenser or renew their license
- Added 8 homes to historic register

Next Year Goals:

- Finalize the Orange Avenue Overlay (OAO)
- Oversee the creation of the new Architectural Review group for the OAO.
- Complete the modeling of the 17-92 corridor
- Provide plaques for all homes in Winter Park that have a Winter Park Historic Designation and all homes Historic neighborhood of College Quarter
- Produce marketing videos and materials for Historic Preservation initiatives



Transportation

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				\$246,561
Operating Expenses				\$919,133
Capital Outlay				\$0
Total				\$1,165,694

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time			3	3
Part-time			-	-
Seasonal			-	-

Transportation division created from Public Works Engineering division

Program Summary:

The Department also ensures that current transportation needs are addressed, performs neighborhood traffic studies, implements multi-modal initiatives, oversees the Pavement Management program, and develops long-term capital project priorities.

Level of Service Provided in Budget:

- The Division is dedicated to multi-modal transportation in Winter Park. This includes addressing current issues, create long-term capital project priorities, utilize emerging technologies and work with citizens to address issues in their neighborhoods

Prior Year Accomplishments:

- Designed the striping plan, the specs and oversaw the implementation of the Curbside-To-Go-Program, a part of the Economic Recovery Task Force
- Met with numerous neighborhood groups to discuss traffic and conduct votes for neighborhood sidewalks
- Worked with TAB to create a Micro mobility Ordinance, which does not allow for the Commercial operation of Micro mobility devices in Winter Park
- Designed a neighborhood traffic calming program for the Killarney Estates area, which has stopped cut-through traffic. The project also used a traffic control element to create a new parklet, which will be enjoyed by the neighborhood. Staff performed the design of the improvements and parklet in-house

Next Year Goals:

- Ramp up work on the Winter Park Transportation Master Plan, a major project that will be the focus of the Department for the next 18 months

- All Traffic Studies/Analyses related to development proposals will be fully reviewed in-house
- Bring forward a Transportation Impact Fee for Commission consideration
- Create more opportunities for traffic discussions that are impacting Winter Park neighborhoods
- Fully implement a new neighborhood traffic calming program

Transportation division org chart is now a part of Planning org chart.

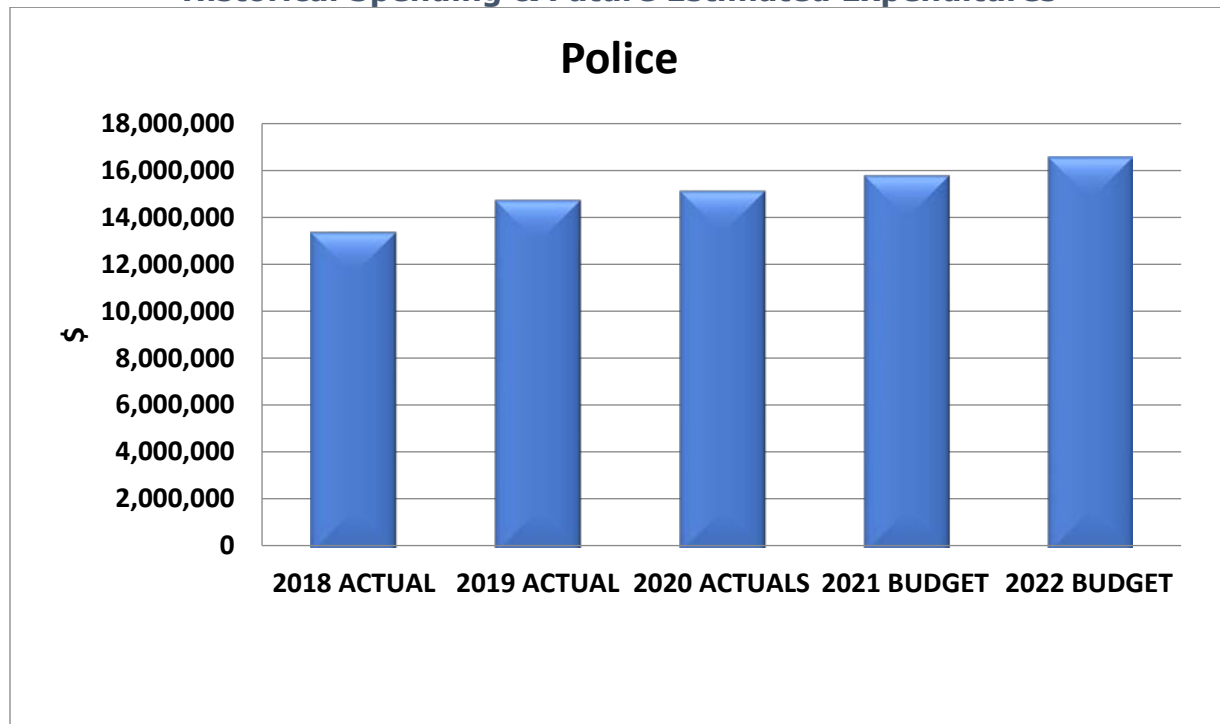


police

Police Department

Mission: We will ensure public safety, enforce the law with integrity, and provide extraordinary services.

Historical Spending & Future Estimated Expenditures



Excludes HIDTA funding

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
% of emergency calls answered within 10 seconds	97%	97%	97%	
Average response time to priority one emergency calls for service	2 min/30 seconds	2min / 17 seconds	Less than 3 min	
Average response time to non- emergency priority three calls	4 min/22 seconds	5min / 34 seconds	Less than 5 min	
Neighborhood Advisory Newsletter Members	705	689	700	

Police Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$414,676	\$419,558	\$430,555	\$468,570
Operating Expenses	\$104,809	\$67,548	\$100,987	\$101,679
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$519,485	\$487,106	\$531,542	\$570,249

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	4	4
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

Police Administration is responsible for the overall administration and operation of the Police Department to ensure the highest quality of law enforcement services are provided. Police Administration is responsible for the preparation and monitoring of the department's strategic plan and fiscal year budget, the recruitment and enlistment of state certified personnel, department-wide training, internal affairs, accreditation, purchasing, forfeiture and grant funds.

Level of Service Provided in Budget:

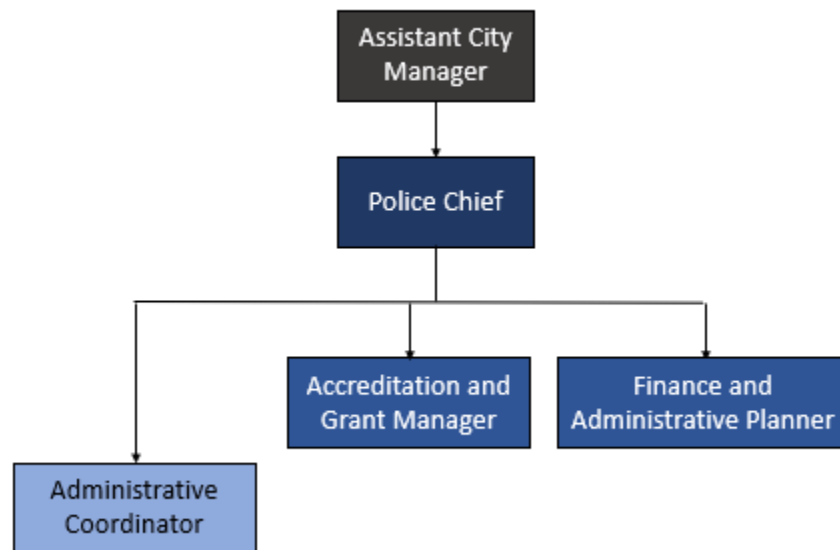
- Develop policy and procedures to ensure the highest level of service is delivered to the citizens
- Prepare Department's fiscal year budget and monitor and approve all budget expenditures
- Oversee operations for the entire Police Department
- Maintain Excelsior Accreditation through the Florida Commission for Law Enforcement Accreditation
- Continue seeking all grant opportunities available to the department
- Strive to maintain past reductions in overall crime and work to achieve further reductions

Prior Year Accomplishments:

- Developed recruitment strategies to achieve staffing levels
- Reviewed succession plan to prepare for the upcoming retirement of several command staff positions
- Made organizational changes to implement more command level supervision in our Patrol division
- Successfully implemented the Annual Physical Agility Test (PAT) for all sworn personnel. 97% of all officers successfully completed and passed the first annual test

Next Year Goals:

- Send several command level officers to the Southern Police Institute's Command Officers Development Course being held locally in preparation for future promotional opportunities within the agency
- Re-accreditation process and the awarding of the department's 3rd Excelsior level designation
- Continue to development and implement recruitment strategies to achieve staffing levels by exploring the possibility to hire qualified candidates prior to their graduation at local police academies
- Continue to evaluate the organization for efficiency and effectiveness
- Continue to address crime, traffic, and quality of life issues
- Continue to look for ways to enhance the Wellness Program to include incentives for improvement on the Annual Physical Agility Test (PAT)



Police Records

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$226,158	\$231,238	\$263,478	\$302,005
Operating Expenses	\$17,662	\$16,894	\$22,194	\$14,769
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$243,819	\$248,131	\$285,672	\$316,774

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	5	5	5	5
Part-time	1	1	0	0
Seasonal	-	-	-	-

Program Summary:

The Records Division processes all incident, accident, arrest reports and uniform traffic citations on a daily basis. Computer generated and handwritten reports are verified, scanned into Records Management System, photocopied, disseminated and retained by division personnel in compliance with Departmental directives, State and Federal administrative procedures, the requirements of the Commission for Florida Law Enforcement Accreditation and other applicable law. Records Division personnel are responsible for accepting and disseminating subpoenas received from the Clerk and State Attorney's Office. The annual crime report transition from UCR to FIBRS/NIBRS has been implemented for submission to the Florida Department of Law Enforcement.

Level of Service Provided in Budget:

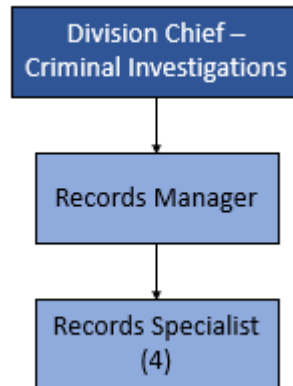
- Maintain records documenting delivery of police services and the reporting of crime through FIBRS/NIBRS (National Incident-Based Reporting System)
- Provide monthly updates of crime reporting to assist in identifying and addressing crime trends
- Provide police reports, information and assistance to citizens and agencies
- Complete redactions in accordance with public records law
- Provide information to the State Attorney's requests through tasking sheets

Prior Year Accomplishments:

- Continued providing all services with limited staffing
- Completed training for transition from Uniform Crime Reporting to Florida Incident-Based Reporting System
- Interfiled and attached all reports and attachments received from Police Department into Cafeweb (Report Management System)
- Continued historical report review and appropriate storage and destruction
- Completed interfiling backlog of Criminal Investigation Division cases

Next Year Goals:

- Continue efforts to become fully staffed with qualified personnel
- Convert from Uniform Crime Reporting (UCR) to National Incident-Based Reporting System (NIBRS) crime reporting
- Continue verification of all reports and documents received from Patrol, Special Operations, and Criminal Investigations Division into Caféweb
- Continue historical report review and appropriate storage and destruction
- Replace microfilm scanner and implement training



Professional Standards and Training

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$558,033	\$627,449	\$576,385	\$653,740
Operating Expenses	\$29,510	\$52,586	\$60,391	\$75,862
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$587,543	\$680,034	\$636,776	\$729,602

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	4	4
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Professional Standards/Training Division maintains the high liability documentation in the areas of internal affairs, use of force, and vehicle pursuits. The unit is responsible for all internal affairs investigations and completes investigative reviews of any officer involved shootings. This section also authors and updates policies and procedures and works hand in hand to ensure that all areas of accreditation measures comply. This section is also responsible for providing the in-service training for the development of the work force. The unit schedules training topics to meet the standards mandated by the Florida Dept. Of Law Enforcement. The unit also schedules external advanced training to assist officers with achieving their career path goals. Additionally, this unit provides training for officers on an individual basis when needed and monitors the certifications of all sworn officers to ensure they remain in compliance.

Level of Service Provided in Budget:

- Maintain all high liability records and ensure records retention laws comply
- Conduct internal investigations as dictated by the Chief of Police
- Author new policies and update existing policies to align with accreditation standards
- Provide training for the work force to ensure proficiency in all aspects of job tasks
- Reviews all Response to Resistance reports to confirm appropriate uses of force are being utilized
- Maintains records of all department training

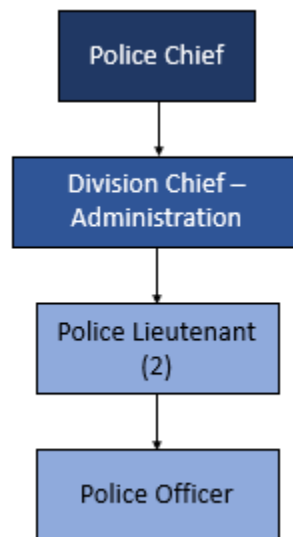
Prior Year Accomplishments:

- Created and implemented a media platform for officers to access throughout the year various training videos on multiple high liability topics

- Implemented De-Escalation training to be provided to all sworn officers on an annual basis
- Created a checklist for all accreditation training that is required during the orientation phase
- Organized policies and training on PowerDMS into groups that are issued to new employees during specific training phases

Next Year Goals:

- Continue to expand training topics being provided to officers on media platforms to include training on investigations, traffic and crime prevention strategies
- Successful passing of the re-accreditation process and the awarding of the department's 3rd Excelsior level designation
- The implementation of internal advanced classes to officers. The certified instructed hours from those classes can be used toward qualifications for Senior Police Officer and Master Police Officer ranks
- Explore the possibility to add another officer level member to the training unit through reallocation within the agency



Uniform Patrol

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$4,873,182	\$4,918,303	\$5,057,356	\$5,773,030
Operating Expenses	\$918,855	\$701,815	\$865,904	\$1,022,136
Capital Outlay	\$15,725	\$0	\$0	\$0
Total	\$5,807,762	\$5,620,118	\$5,923,260	\$6,795,166

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	39	40	40	45
Part-time	1	1	1	1
Seasonal	-	-	-	-

Some officers were relocated to Police Standards and Traffic Enforcement in FY 19.

Program Summary:

Officers assigned to Patrol are the most visible members of the Department. High visibility and omnipresence not only can deter criminal activity, it helps create a sense of security by reducing the fear of crime in the community. Patrol Officers are the first to be dispatched to emergency calls for service and the first to arrive at the scene of a crime. Winter Park's Uniform Patrol averages one of the lowest emergency response times of any dispatched uniform police patrol unit in Orange County. The median response time to non-emergency calls is also far superior to that of most law enforcement agencies. When not responding to or handling calls for service, officers diligently provide proactive preventive patrols throughout the city. During an Officer's discretionary time, they are encouraged to patrol neighborhoods and businesses not only to prevent or detect criminal activity, but also to engage the community by interacting with citizens who either reside, work, or are visiting in the city. Crime analysis reports and Area Patrols are used to direct and coordinate activities of the Patrol Officers to better focus their efforts in line with crime trends and social harms.

Level of Service Provided in Budget:

- Maintain a response time to priority calls for service within less than 3 minutes
- Conduct highly visible preventative crime patrols on foot, bike, and vehicles
- Arrest law violators to ensure compliance with local and state laws
- Conduct traffic stops to ensure compliance with local and state traffic laws
- Investigate traffic crashes to ensure compliance with local and state traffic laws
- Respond to alarm activations and conduct house and business checks
- Conduct initial investigations of reported crimes; documenting the results

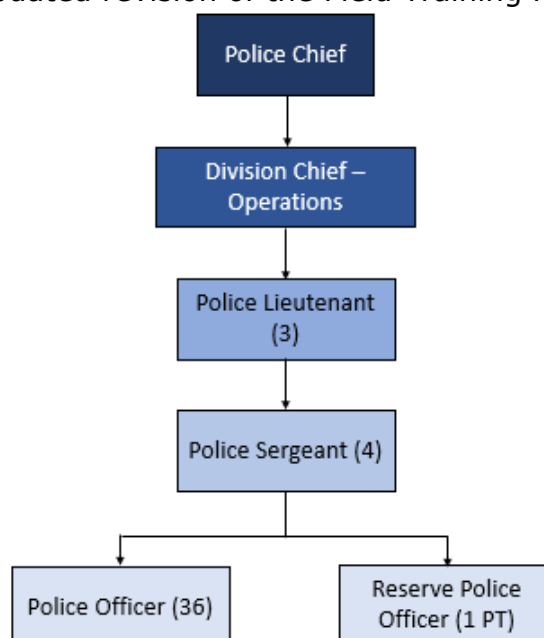
- Respond to citizens in crisis and direct them to appropriate community resources

Prior Year Accomplishments:

- Continued to engage the community and be further involved in Social Media efforts
- Adopted special response to staffing and response to coincide with COVID pandemic
- Expanded the Field Training Program adding more trainers to correspond with increased number of new hires
- Increased efficiency of response to calls for service by modifying methods and handling of calls via telephone
- Streamlined the organization of the Hostage Negotiation Team
- Reorganized the Patrol Division supervisory structure to include the assignment of one Watch Commander to each individual squad
- Obtained fingerprint readers to assist patrol officers in identifying persons readily and easily by their fingerprints
- Implemented a comprehensive inventory/quartermaster program to encompass all assigned and issued equipment
- Sent FTO (Field Training Officer) Supervision to most recent updated school on program management

Next Year Goals:

- Incorporate the use of more PSA's into traffic safety campaigns
- Ensure newly promoted supervisors have attended Primary Leadership Courses held at Valencia State College
- Ensure each supervisor / manager is provided with necessary computer equipment to adapt for organizational restructuring
- Provide for an updated revision of the Field Training Program



Traffic Enforcement

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,407,949	\$1,586,602	\$1,572,776	\$1,463,945
Operating Expenses	\$588,225	\$552,696	\$618,557	\$654,695
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,996,174	\$2,139,298	\$2,191,333	\$2,118,640

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	12	12	12	10
Part-time	8	8	9	9
Seasonal	-	-	-	-

Program Summary:

Traffic Enforcement Unit officers are assigned to the Special Operations Division. These Officers are responsible for the expeditious flow of traffic and safety upon the road and waterways, roadway parking, school zone crossing safety, selective traffic enforcement actions and traffic crashes, the severity of which range from minor property damage to those involving the loss of life. Unit officers are also tasked with enforcing the laws and regulations governing vehicular, bicycle and pedestrian movement within the City limits. Unit officers regularly assist citizens who present them with requests to deal with violations of posted speed limits or cut-through traffic in their respective neighborhoods. Unit officers work as a team with other City Departments by implementing solutions to various traffic conditions and concerns. Officers maintain generators and emergency safety equipment to be deployed at major intersections during power outages that create traffic safety concerns. Officers assigned to this program focus on traffic safety to include occupant safety to include child safety seat inspections and installations for the community. Officers also patrol the lakes and water ways of Winter Park to promote safe boating and conduct vessel inspections. Traffic Enforcement Unit officers are also primarily responsible for the law enforcement aspects of special details or major events planned throughout the city.

Level of Service Provided in Budget:

- Respond to serious traffic crashes involving death or serious bodily injuries
- Respond to citizen complaints involving traffic concerns to evaluate and provide traffic enforcement
- Prepare and distribute traffic and pedestrian safety information to public
- Patrol the chain of lakes to foster safe waterways for public access and enjoyment

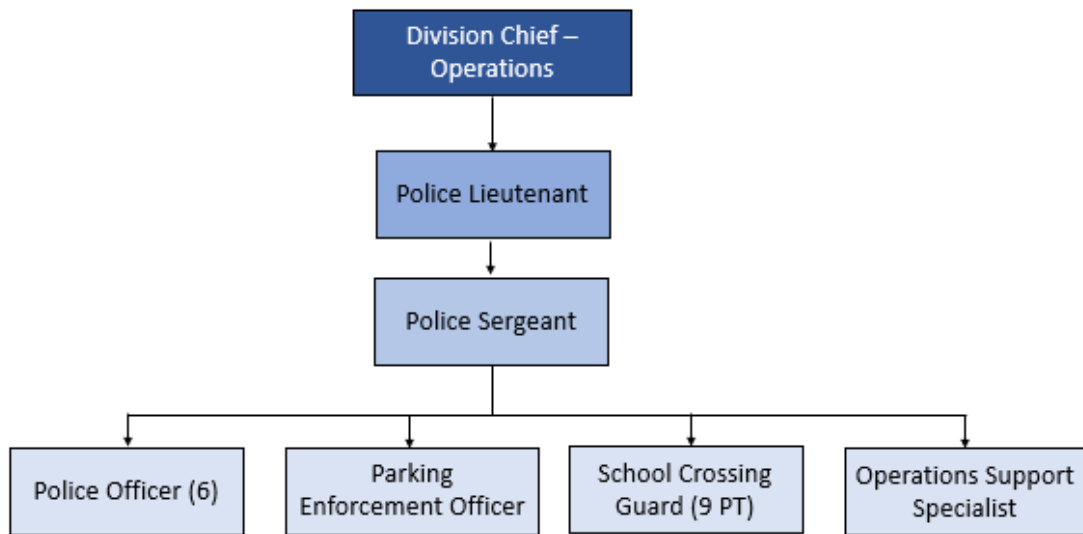
- Conduct parking enforcement duties to ensure compliance of local and state parking laws
- Continued participation with the Bike/Pedestrian Board to focus efforts on safety
- Conduct child safety seat inspections to increase occupant safety and ensure compliance with state laws
- Continue Red Light Camera Program
- Manage and coordinate special details occurring throughout the City

Prior Year Accomplishments:

- Implementation of a program to better track lakes and water way activity and increased lakes and water way safety patrols
- Adjusted manpower to better address citizen traffic complaints resulting in an increased number of selective enforcements being completed
- Successfully passed the Florida Department Highway and Safety Motor Vehicles audit in reference to our electronic citation accountability and records
- Assisted the CRA with the City's Economic Recovery Program (Park Avenue Road Closures) to stimulate our local businesses who were suffering financially from the COVID pandemic
- Established a partnership with the Maitland Police Department to assist with coverage of our off-duty obligations when our staffing is unable to fill due to other commitments
- Lakes Patrol officers successfully completed a regimen of swim exercises to include: rescue swimming, rescue floating, accidental or intentional submersion wearing police gear, distance swimming, and the ability to retrieve objects in an underwater environment
- Worked with City Traffic Engineering and Planning and Development regarding safety concerns on roadways and new construction projects being considered throughout the city
- Sporadic placement of message boards with public service announcements regarding vehicular, pedestrian and bicycle safety/laws

Next Year Goals:

- Continue selective enforcement activities regarding traffic complaints
- Develop a matrix that will be used as a guideline for measuring resources and determining staffing for special events that are held in the city
- Continue to work with City officials to implement a system of safety bollards to provide additional layers of safety at City events
- Develop a strategy to improve the feasibility of providing more lakes patrol coverage and acquire a new boat for lakes and water way operations
- Implement a program that will automatically populate officer Special Detail invoicing (Power Details) into Payroll (Executime), which will streamline data entries



Canine Patrol

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$100,509	\$115,095	\$114,699	\$117,613
Operating Expenses	\$19,876	\$18,138	\$17,699	\$21,487
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$120,385	\$133,234	\$132,398	\$139,100

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	1	1	1	1
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Winter Park Canine Team provides Canine support and other assistance to uniform patrol officers who respond to in progress crimes and calls for service. The Canine Team conducts searches of buildings, vehicles and wooded areas for suspects, missing persons, articles and contraband. A Canine Team may be dispatched as the primary unit or the reporting officer when uniformed patrol officers are not available. When not providing assistance in support of another officer the Canine Team provides preventive patrols throughout the city. In addition, the Canine Team participates in crime prevention programs in order to increase citizen awareness of the capabilities of Law Enforcement.

Level of Service Provided in Budget:

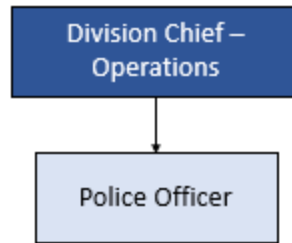
- Respond to calls for service
- Assist patrol officers as needed
- Conduct area and building searches
- Conduct tracks to locate suspects or missing persons
- Conduct searches for articles
- Certified Canine Team
- Conduct Canine educational demonstrations
- Conducts high visibility patrols

Prior Year Accomplishments:

- Handler and dog team were successfully certified in drug detection
- Continued civic engagement by participating in special events

Next Year Goals:

- Create a specific PSA to be used as an information and recruitment tool
- Increase interagency cooperation and usage by using Canine Team skills to assist other agencies
- Update training equipment as needed



Criminal Investigations

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,459,604	\$1,610,665	\$1,590,660	\$1,535,815
Operating Expenses	\$190,041	\$161,870	\$200,115	\$214,998
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,649,645	\$1,772,534	\$1,790,775	\$1,750,813

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	13	13	13	13
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Criminal Investigation Unit is primarily responsible for supporting all units of the Department by conducting follow-up investigations of reported criminal activity. Unit detectives are assigned cases that may require them to interview victims, witnesses or suspects, further process physical evidence submitted by reporting officers to the Property and Evidence Section and prepare the evidence for submittal to the Florida Department of Law Enforcement Crime Laboratory. Detectives respond to and investigate major crime scenes occurring within the city. The Property and Evidence Specialist maintains absolute control of and documents the location and disposition of all evidence, contraband, other seized items and found property. The Crime Scene Technician responds to and processes major crime scenes and delivers evidence for processing to the Florida Department of Law Enforcement. The Crime/Systems Analyst is responsible for analyzing and reporting crime and traffic data, the dissemination of crime and traffic related information concerning possible suspects, potential crimes and methods of operation. Additionally, the Crime/Systems Analyst is responsible for the implementation and maintenance of technology-related solutions within the Department.

Level of Service Provided in Budget:

- Assign felony cases and specific misdemeanor cases for follow-up investigation
- Contact victim of assigned cases within 2 business days
- Respond to extensive crime scenes and document, photograph, collect and submit evidence
- Conduct recorded interviews with victims, witnesses and suspects
- Process evidentiary items
- Analyze crime, disseminate intelligence and crime information bulletins in a timely manner

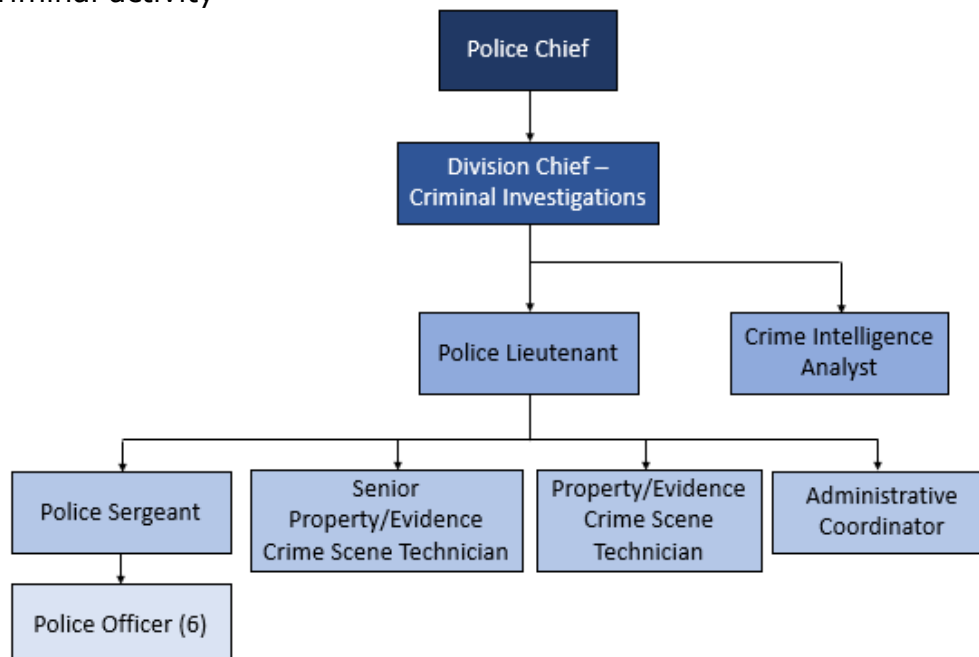
- Consistently working towards improvement of case clearances by use of advanced investigative and evidence techniques
- Effect arrests upon finding probable cause
- Write search warrants for evidence related to criminal acts
- Provide support services to the Patrol Division on major investigations

Prior Year Accomplishments:

- Interviewed, selected and trained three new detectives to fill vacancies created by promotions
- Expanded the capacity for digital evidence through the addition of a new drive purchased through a federal grant
- Implemented refrigerated storage for sexual assault examination kits at the sexual assault treatment center
- Conducted training for Patrol on several investigative topics
- Created a new evidence submission manual
- Created several forms to assist the patrol division with initial investigations
- Assigned a detective to the Secret Service Task Force and began digital evidence training
- Participated in and regularly attended Internet Crimes Against Children (ICAC) trainings
- Filled Property/Evidence vacancy with a qualified candidate

Next Year Goals:

- Train and certify a new latent print examiner for the Automated Fingerprint Identification System (AFIS)
- Continue participation in regional task forces and intelligence groups
- Update and streamline case assignment tracking system
- Explore alternative methods for crime scene digital scanning
- Increase education and awareness on fraud related crimes and trending criminal activity



Selective Enforcement

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,038,471	\$930,318	\$1,071,084	\$892,904
Operating Expenses	\$124,045	\$105,098	\$155,303	\$166,718
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,162,516	\$1,035,416	\$1,226,387	\$1,059,622

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	9	9	9	6
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The primary objective of the Street Crimes unit is to take a proactive approach to identify and address crimes occurring within the city limits as it relates to street level drug dealing, sex related crimes, alcoholic beverages, and crime trends identified through the crime analysis. Further, unit detectives supplement the Patrol Division using uniformed patrol as needed during periods of high call activity. The secondary objective of the unit is the gathering and dissemination of intelligence information relating to individuals or groups known or suspected of being involved with these categories of criminal activity. Unit detectives follow up on suspected violations reported by citizens and uniformed patrol officers. They also initiate their own investigations from personal observations and from the information provided to them from confidential sources. Unit detectives also are assigned to assist other units within the Department as directed. Detectives participate in local, State and Federal Task Forces to include: M.B.I., HSI/ICE, I.R.S. and H.I.D.T.A.

Level of Service Provided in Budget:

- Respond to drug tip hotline complaints
- Conduct street level illegal drug and narcotic investigations
- Conduct investigations involving vice related activities
- Conduct underage alcohol enforcement activities
- Conduct surveillance operations
- Conduct sexual offender registration and annual verification
- Utilize intelligence reports from the crime analyst to conduct proactive enforcement activities in relation to trending crimes

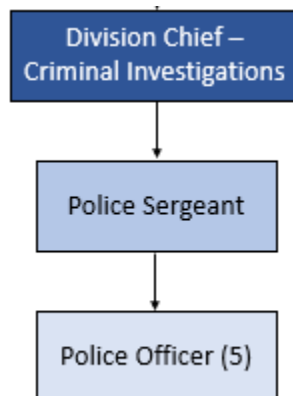
Prior Year Accomplishments:

- Conducted regularly scheduled sex offender checks

- Created an internal tracking system for sex offender checks as a backup for the state system
- Updated the case tracking system for Drug and Vice related Crimes
- Filled vacancy in Homeland Security Task Force
- Refurbished covert surveillance vehicle through federal funding
- Conducted surveillance and enforcement operations in response to trending crimes
- Responded to and investigated multiple drug overdoses

Next Year Goals:

- Fill the vacant Street Crimes positions with qualified candidates
- Continue updating surveillance equipment to sustain and increase the capability of covert operations
- Conduct regularly scheduled sex offender checks and respond to any new sex offender registrations within the city
- Conduct regular warrant checks for outstanding offenders within the city
- Work with Crime Intelligence Analyst to identify trending crime areas in the city for targeted enforcement and use of covert surveillance to stop or deter crime



Community Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,118,641	\$1,142,956	\$1,265,364	\$1,216,168
Operating Expenses	\$129,416	\$128,551	\$140,066	\$133,708
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,248,057	\$1,271,507	\$1,405,430	\$1,349,876

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	10	9	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Community Services Unit encompasses numerous functions to include the safety of our schools and neighborhoods. Unit members are assigned as school resource officers in each of our public schools to include the instruction of the Fantastic Foundations program in our elementary schools while other unit member's focus on assisting with crime prevention through various programs. These programs include neighborhood and business watch, business and residential security surveys, faith-based programs, national night out, personal safety training, pre-school readings, firearm safety courses, ride-along opportunities, student interns, volunteers, the citizen's police academy, the police chaplain program, "Do You Know Me" program, eye watch, "are you ok" and the lock box program. The unit supervisor manages officer recruitment and selection, background investigations, public information, social media publishing and monitoring. The Community Services Unit is responsible for cultivating community collaboration and developing solutions to address identified problems using multifaceted approaches to include; prevention, education and enforcement.

Level of Service Provided in Budget:

- 8 officers, 5 of which are assigned to the schools
- Organize and facilitate neighborhood and business watch meetings
- Approve commercial construction building permits
- Conduct residential and business security surveys using CPTED (Crime Prevention Through Environmental Design) and CPP (Crime Prevention Practitioner) principles
- Organize and facilitate community meetings and events
- Prepare and release press releases involving events of significant police activity

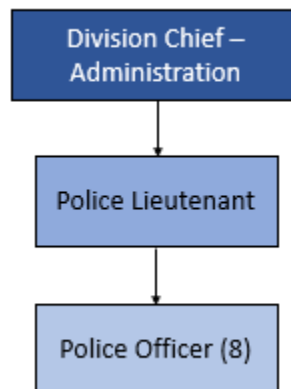
- Utilize social media platforms to enhance communication between police and our citizens

Prior Year Accomplishments:

- Developed a new workplace violence training for city employees and reviewed areas of safety concerns to employees during building walk throughs
- Continued to provide the community with targeted public service announcements via Neighborhood Advisory Committee emails, Park Press news articles, and social media for specific crime trends as they were identified in our city. (e.g. Catalytic converter thefts, Phone fraud scams, theft of packages, remove keys from cars)
- Expanded recruitment efforts to the EOT (equivalency of training) classes in Central Florida

Next Year Goals:

- Complete last year's Citizen's Police Academy (Suspended due to COVID restrictions)
- Expand SAFE class training for city employees and their family members
- Develop a recruitment video and new recruitment material to solicit recruits
- Reintroduce the National Night Out event to the community
- Continue to develop crime prevention efforts via webinars
- Develop a new Lockbox audit program



Emergency Communications

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,037,801	\$1,192,135	\$1,241,590	\$1,324,607
Operating Expenses	\$131,591	\$134,455	\$186,124	\$185,163
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,169,392	\$1,326,590	\$1,427,714	\$1,509,770

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	17	17	17	17
Part-time	2	2	2	2
Seasonal	-	-	-	-

Program Summary:

Emergency Communications is responsible for providing immediate and accurate dispatch services in response to emergency 9-1-1 calls and non-emergency requests for Police and Fire/EMS. Operators search and obtain information from the Florida and National Criminal Justice Networks to assist in the apprehension of wanted offenders and the recovery of stolen property. Operators utilize a Computer Aided Dispatch (CAD) System and a 800 Megahertz P25 Digital Radio Communication Network to respond to all such requests by dispatching the required assistance in a timely manner. The Communications Manager coordinates all of the handheld and mobile radio maintenance and repairs for all of the City radios and coordinates the annual certification of all members to access the various systems. A mobile command vehicle is available to the personnel for receiving calls for service and for directly dispatching from the scene of any city event.

Level of Service Provided in Budget:

- Answer emergency 911 calls for both police and fire service
- Answer 98% of emergency 911 calls within 10 seconds
- Answer non-emergency calls for service
- Provide lifesaving medical information to callers prior to the arrival of EMS personnel
- Conduct local, state and federal criminal history checks

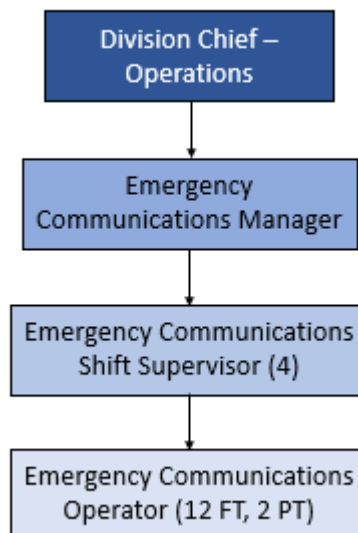
Prior Year Accomplishments:

- Currently Emergency Communication Operators are answering 911 calls within 10 seconds 97% of the time
- 911 Information for all City Departments has been tested and verified for accuracy

- Emergency Communications created an Information Blast for Social Media as a reminder to citizens to remain calm, be patient and provide the operator with as much information as possible when calling 911

Next Year Goals:

- Maintain the average answer time of within 10 seconds for 911 calls 97% of the time
- On a quarterly basis, provide 911 education to community members, businesses, and students
- Participate with SWAT/HNT in the yearly critical incident drills
- Establish a standard to create and send priority calls up for dispatch within 90 seconds 90% of the time
- Establish a standard to create and send Non-Emergency calls up for dispatch within 3 minutes 90% of the time



HIDTA Grant Program

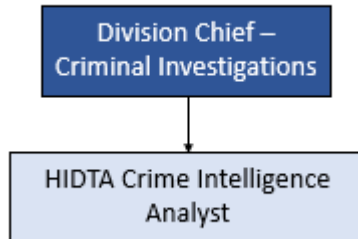
Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$79,566	\$86,372	\$79,587	\$64,198
Operating Expenses	\$849,925	\$975,939	\$902,728	\$897,728
Capital Outlay	\$0	\$8,800	\$0	\$0
Total	\$929,491	\$1,071,111	\$982,315	\$961,926

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	1	1	1	1
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

HIDTA (High Intensity Drug Trafficking Area) is a federally grant funded drug task force. The City serves as a program administrator and all personnel and operating costs are a pass-through and reimbursed. The program is ending this 2021 calendar year.



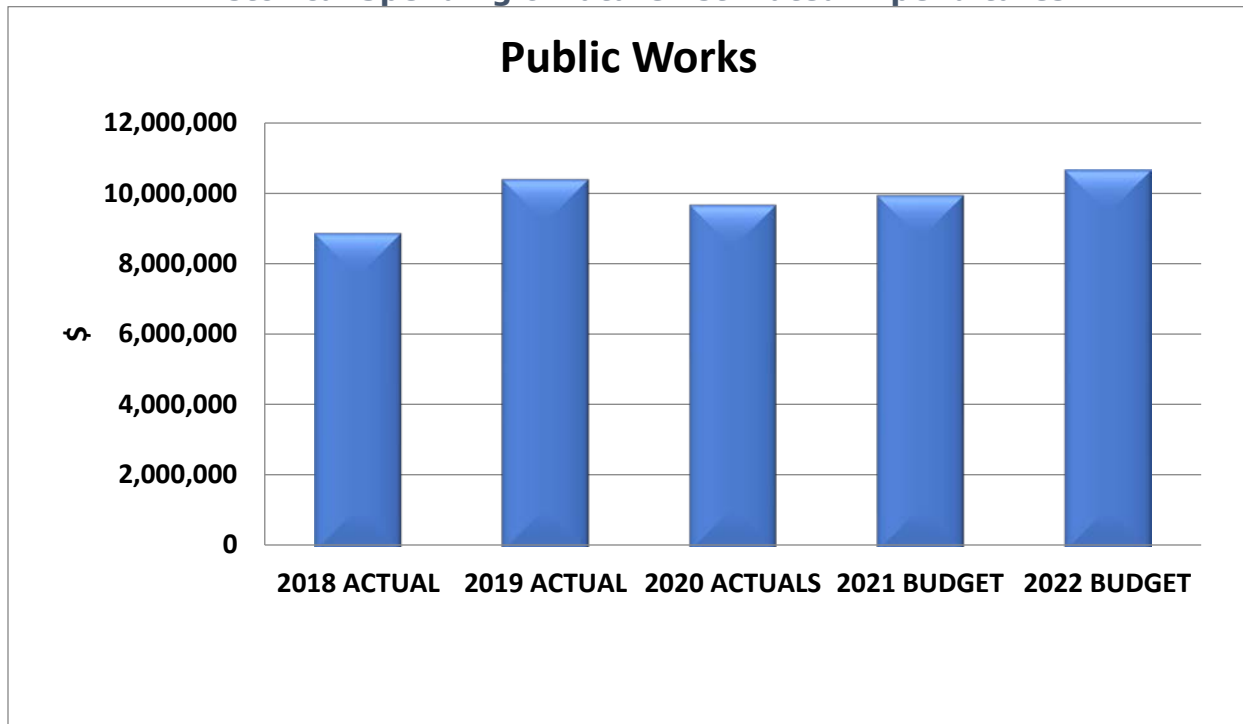


public works

Public Works Department

Mission: To provide our community with the highest quality, cost efficient public service through planning, technical engineering, construction and project management and maintenance of all City streets, sidewalks, parking lots, facilities, storm water collection systems, signs, traffic signals, and other related public infrastructure.

Historical Spending & Future Estimated Expenditures



Starting in FY18, reflects pass through costs of commercial billing for waste services.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Road miles paved	5.67	1.4	11	
% of streets meeting or exceeding PASER 5 condition rating	97%	98%	>85%	
Construct new sidewalk (feet)	681	1,350	1,500	

Public Works Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$441,446	\$459,001	\$432,459	\$418,637
Operating Expenses	\$48,981	\$44,828	\$32,475	\$33,829
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$490,427	\$503,829	\$464,934	\$452,466

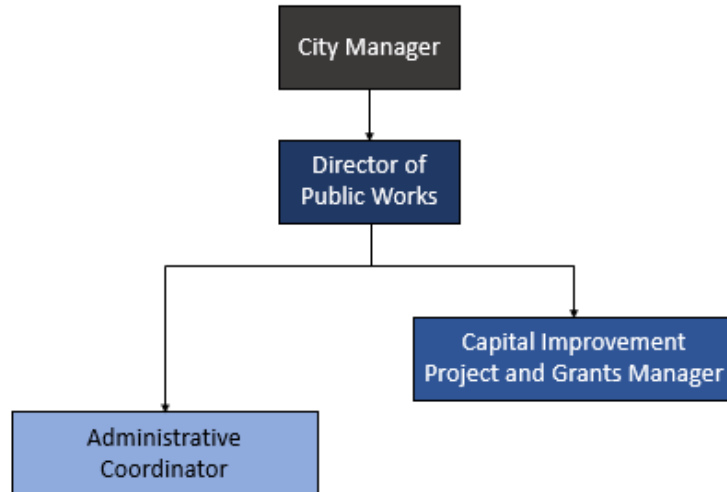
No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	3	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

Public Works Administration provides day-to-day management of the Public Works Department. Public Works interacts daily with all citizens for which our work activities have a direct impact. This includes oversight of Facilities Maintenance, Engineering, and Streets Divisions.

Level of Service Provided in Budget:

- Provide policy direction, program evaluation, budget management and controls for the entire Public Works Department
- Prepare and manage Florida Department of Transportation, Florida Department of Environmental Protection, St. Johns River Water Management District, and local agency grants
- Respond to resident phone calls and requests for information
- Provide administrative support to Streets, Stormwater, and Engineering Divisions
- Prepare design contract bid packages for CIP projects, Operations, and Maintenance programs
- Improve communications with citizens and solicit feedback on service levels
- Management of the Library & Events Center Construction Project



Engineering

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$611,881	\$506,420	\$345,034	\$358,325
Operating Expenses	\$103,197	\$74,251	\$64,947	\$74,602
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$715,077	\$580,671	\$409,981	\$432,927

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	7	7	8	4
Part-time	-	-	-	-
Seasonal				

New division created in Planning department moved three positions from Engineering division in FY22 count.

Program Summary:

The Engineering Division provides technical expertise and contract administration in the planning, surveying, design, implementation and inspection of city projects.

Level of Service Provided in Budget:

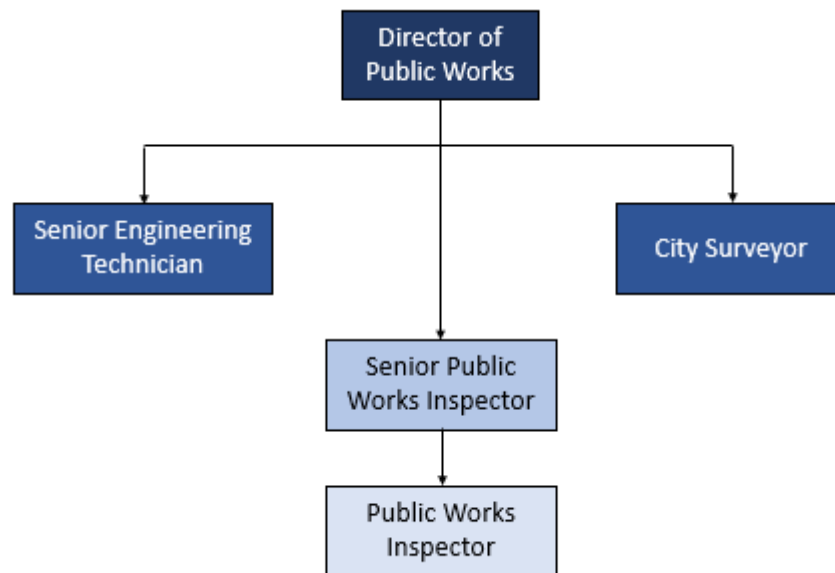
- Maintains official technical records
- Continue to review and issue Rights of Way permits
- Prepare design contract bid packages for CIP projects, Operations, and Maintenance programs
- Oversee sidewalk replacement and repair program
- Oversee City construction projects
- Continue to design plans for in-house projects
- Manage subcontractors
- Provide Surveying services and plat review

Prior Year Accomplishments:

- Maintained required NPDES reporting to FDEP
- Completed design of stormwater detention project on Winter Park Road
- Completed design of Mead Gardens parking lot improvements
- Completed design of Ward Park hardscape improvements
- Completed design of the Comstock parking improvements adjacent to MLK Park
- Design of the Seminole County/Winter Park Ditch Piping project
- Design and build Public Works Compound wash bay
- Design curbing on Pinetree

Next Year Goals:

- Continue to create a City wide network of physical points calibrated to current national horizontal and vertical datum for future datum conversion without re-measurement
- Design park improvements, stormwater, and roadway projects
- Support repaving plan through design and inspection
- Design sidewalk and ADA repair improvements throughout the City
- Continue managing Right of Way Utilization Permit Process
- Continue to provide essential site inspections during both public and private development/redevelopment projects



Streets Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$249,635	\$263,832	\$193,293	\$242,207
Operating Expenses	\$95,803	\$63,125	\$67,084	\$57,075
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$345,438	\$326,957	\$260,377	\$299,282

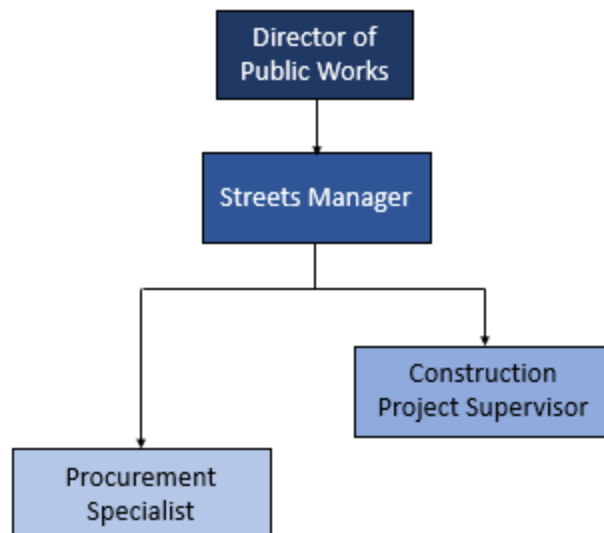
No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	3	3	2
Part-time	-	-	-	-
Seasonal				

Program Summary:

Streets Administration oversees the daily operations of the Streets division. Coordination is performed for all traffic control, street and traffic signs, street paving, asphalt repairs, storm drain maintenance, repairs and new installations, and emergency and minor concrete repairs and maintenance.

Level of Service Provided in Budget:

- Oversee Traffic Control Operations, Signs and Markings, and Signal Maintenance and Inspections
- Coordination of street paving, asphalt repairs, storm drain maintenance, emergency and concrete repairs and maintenance



Traffic Control

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$226,698	\$237,168	\$235,448	\$247,100
Operating Expenses	\$171,179	\$142,300	\$164,787	\$211,956
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$397,877	\$379,469	\$400,235	\$459,056

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	3	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

Traffic Control is responsible for providing routine and systematic maintenance of all traffic control devices within the city limits. In-house staff handles most repairs, installations, and maintenance of traffic signals, traffic signs, and pavement markings. Contracted personnel are on call twenty-four hours every day to respond for emergency repairs. Traffic Control also provides Maintenance of Traffic (MOT) implementation for many in-house construction projects to safely and efficiently guide vehicles and pedestrians around work zones.

Level of Service Provided in Budget:

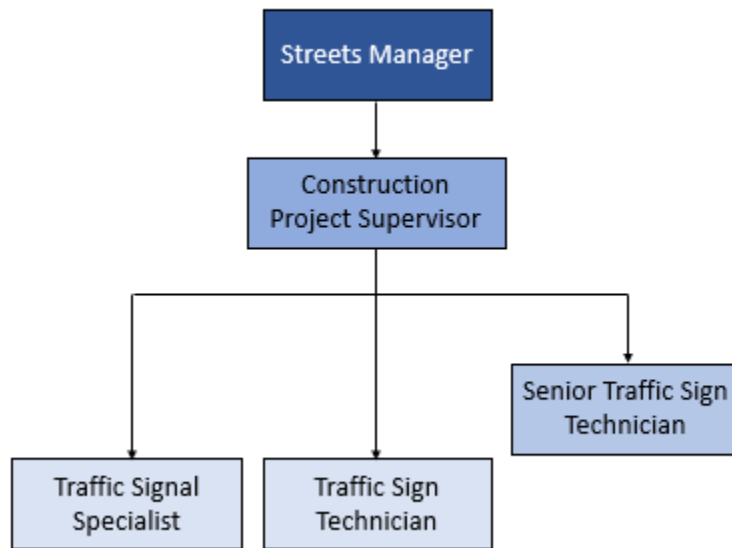
In accordance with State and Federal guidelines, 53 signalized intersections and 11 flashing signalized school zones/pedestrian crossings are in place to ensure the safe and timely movement of pedestrians, cyclists, and motorized vehicles throughout the City. These signals and school zones are inspected routinely by in-house staff. Replace or repair damaged/faded signage promptly to ensure safety of motoring public.

Prior Year Accomplishments:

- Installed Rectangular Rapid Flashing Beacon (RRFB) pedestrian signals at Palmer and Temple crosswalk, Lakemont Elementary crosswalk, South Winter Park Road and Parkland crosswalk and Interlachen and Lincoln Avenue crosswalk
- Maintained and addressed all signal issues in coordination with the FDOT on the 17-92 corridor
- Installed new Intelyte controls at every signal on 17-92 to provide interconnection with FDOT control center
- Managed expansion of the Webster and Lee Road signal at Winter Park Village

Next Year Goals:

- Continue support of the 17-92 FDOT coordination program
- Provide upgraded re-striping 14 miles through our contractor to reduce the overall age of striping on City streets
- Perform routine inspection and maintenance of traffic signals and signs to ensure maximum effectiveness



The Construction Project Supervisor position is counted in the Streets Admin division.

Street Lighting

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses	\$398,168	\$377,691	\$400,000	\$390,000
Capital Outlay				
Total				

Program Summary:

This funding supports approximately 7000 street lights, energy and maintenance citywide. Work is performed by Winter Park Electric Utility Department while the cost of electricity for the street lights is funded by the General Fund.

Level of Service Provided in Budget:

- Funding provides for payment of annual electric usage and maintenance for city-owned street lights

Sidewalks/Bike Paths/Curbs

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses	\$336,157	\$256,495	\$300,000	\$430,000
Capital Outlay				
Total				

Program Summary:

Work is performed using contractors under direct City staff supervision. This program provides for the construction and maintenance of sidewalks, curbs, and curb cut ramps within the City in order to meet Americans with Disabilities Act (ADA) criteria and to safely and efficiently move pedestrians, and young or unskilled cyclists.

Sidewalk construction/maintenance is performed at a risk mitigation level of service which means that once sidewalk problems (uplifts, separations, crushed or missing sections) are reported, the area is secured as necessary and repairs are performed promptly, usually within two weeks at the outset. Additionally, inspections are performed in a one block radius of the reported problem so that we are efficient in the use of our staff and/or contractual costs since there is a mobilization minimum built into our contractor agreement.

Level of Service Provided in Budget:

- The City currently has an inventory of over 157 miles of concrete sidewalk, 150 miles of concrete curb, and over 500 wheelchair accessible curb cut ramps

Prior Year Accomplishments:

- Provided inspection and necessary rehab/repair of approximately 100 locations City wide

Next Year Goals:

- Continue to provide effective and timely repair to damaged sidewalks throughout the City
- Reduce the overall age of sidewalks throughout the City through increased removal and replacement. Proposed funding provides for approximately 5.5 miles of sidewalk removal and replacement

Refuse Service

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses	\$4,393,704	\$4,250,196	\$4,659,000	\$4,635,000
Capital Outlay				
Total				

Program Summary:

The City contracts with Waste Pro USA to operate solid waste and recycling services within the City of Winter Park.

Level of Service Provided in Budget:

Residential Services includes trash pick-up twice a week, recycling once a week, yard waste once, and bulk items once a week. Commercial and business services are also performed as part of the contract. Efforts to encourage recycling are ongoing in coordination with the Public Engagement division and KWPB Board.

Street Paving

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$417,291	\$310,924	\$369,119	\$341,811
Operating Expenses	\$466,726	\$313,447	\$343,895	\$493,271
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$884,017	\$624,370	\$713,014	\$835,082

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	6	6	6	5
Part-time	-	-	-	-
Seasonal				

Program Summary:

This Division is responsible for the resurfacing of asphalt streets and repairing of brick streets throughout the City using in-house staff and equipment and outside contractors. The City of Winter Park has 117 miles of roads with heavy traffic flows on an aging infrastructure. Brick streets make up approximately 20 miles of roadway.

Level of Service Provided in Budget:

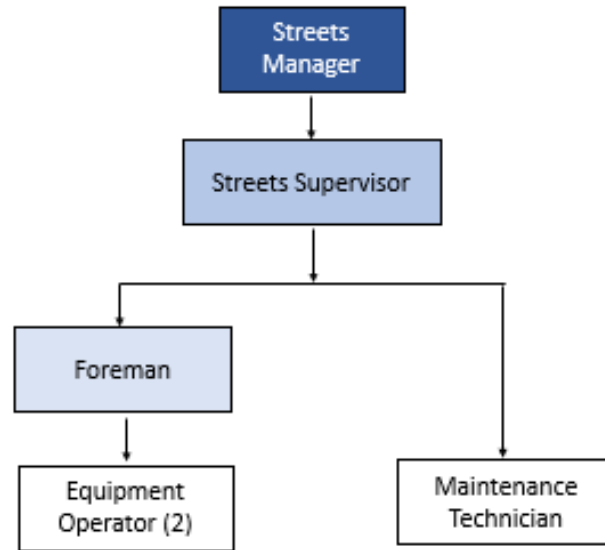
- Maintain at least 85% of asphalt roads in PASER level 5 or above

Prior Year Accomplishments:

- Completed Paving on Tom Gurney, Sharon Place, Mead Garden subdivision, sections of S. Denning, Palmer Ave from Temple to Phelps, Minnesota Ave from 17/92 to Pennsylvania, N Phelps from Chestnut to Windsor totaling 6 lane miles

Next Year Goals:

- S. New York Ave from Comstock Ave to Canton Ave.
- S. Virginia Ave from Morse Blvd to Comstock Ave.
- Lakewood Dr. from Trismen Terrace to Alberta Dr.
- Pave minor roads with a PASER rating 5 or under: Chase Ave, Alexander Place, Whipple Ave, Lake Front Blvd and Lincoln Cir.
- Totaling 15 lane miles



Facilities Management

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$0	\$128,951	\$357,285	\$442,503
Operating Expenses	\$2,262,924	\$2,063,693	\$1,820,625	\$2,193,844
Capital Outlay	\$0	\$0	\$0	-
Total	\$2,262,924	\$2,192,644	\$2,177,910	\$2,636,347

Facilities was fully outsourced in FY19 but partial brought in-house in FY 21

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	-	-	5	6
Part-time	-	-	-	-
Seasonal				

Program Summary:

Level of Service Provided in Budget:

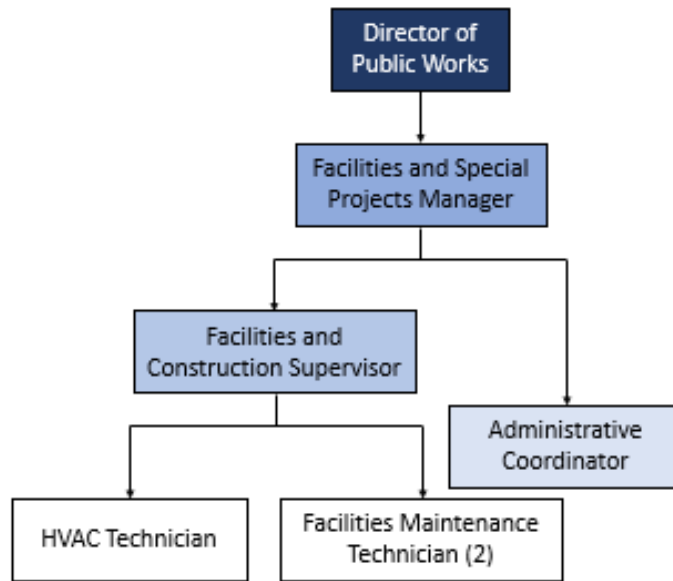
- The service provided by the team, includes all functions necessary to properly maintain City facility assets to ensure effective and long-term viability the residents and employees of the City. This effort includes all HVAC, waterproofing, painting, roofing, flooring, electrical, plumbing and janitorial of over 200 buildings and structures city wide.

Prior Year Accomplishments:

- Replaced over 75 tons of HVAC citywide
- Reroofed over 10,000 sf of buildings citywide
- Refinished or revitalized over 100,000 sf of flooring
- Painted over 20,000 sf of interior and exterior buildings
- Inventoried, assessed, and certified all fire safety devices in all buildings
- Developed a comprehensive facility management inventory for primary City facilities including HVAC, electrical, plumbing, elevators, flooring, and painting

Next Year Goals:

- Effectively manage in house resources along with outside contractors and janitorial to cost effectively meet the needs of our residents and employees
- Refine facility inventory and building management plan to ensure proper resources for continued facility management within industry standards (BSCA, IFMA)



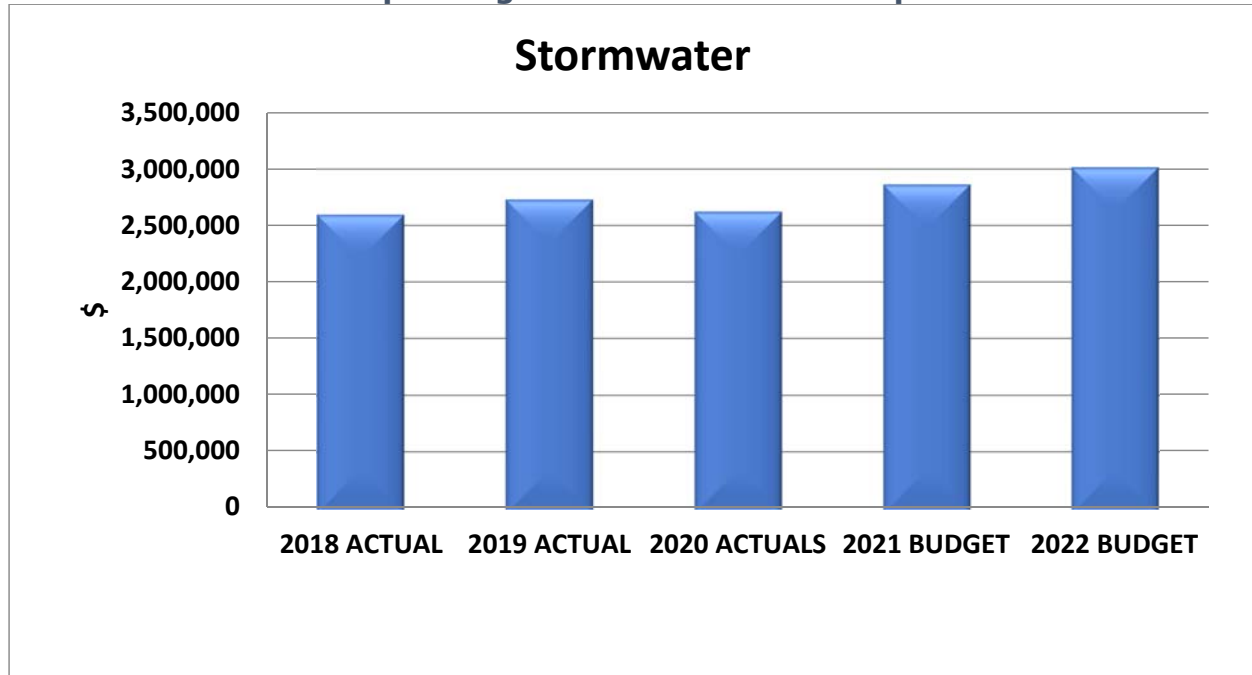


stormwater fund

Stormwater

Mission: To provide residents with a comprehensive stormwater management program that addresses stormwater pollution through education, coordination, development, maintenance, and management of stormwater systems in an efficient and cost-effective manner that considers the needs for protection of public health, private property, the natural environment, and economic development.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Distance of Drainage Pipes Cleaned (linear feet)	9,000	2,500	7,000	Due to the pandemic and the shortage of staff our YTD actuals are down. Anticipating better years to come.
Volume of debris Removed (cubic yards)	5,900	2,000	6,000	
Average lake clarity (Goal >6.5 ft)	TBD	>6.5	>6.5	

Stormwater Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$357,505	\$371,821	\$377,249	\$388,371
Operating Expenses	\$76,917	\$69,297	\$76,644	\$86,337
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$434,422	\$441,117	\$453,893	\$474,708

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	3	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Stormwater Utility Administration Division supervises all in-house stormwater activities. This Division also reviews plans for permitting on all private development by coordinating with their engineers to assure conformance with the City's stormwater regulations and other regulatory agencies.

Level of Service Provided in Budget:

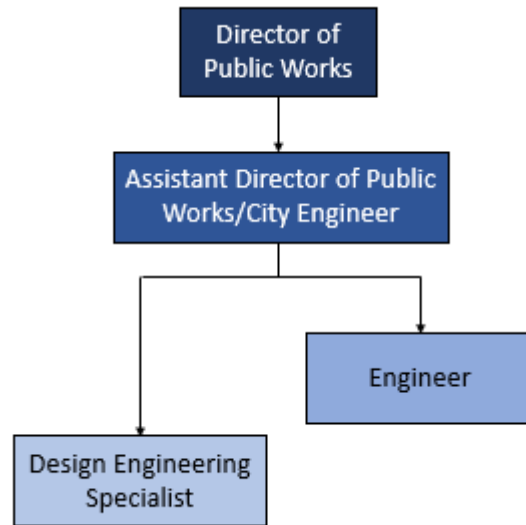
- Develop plans and improvements to City stormwater
- Supervises the work of the Stormwater Division maintenance crews
- Ensures compliance with its NPDES (National Pollution Discharge Elimination System) permit
- Update the Stormwater 5 Year CIP Plan

Prior Year Accomplishments:

- Completed design and managed construction of Fawsett drainage improvement Ph I
- Completed design of 1000 feet of 42 inch storm pipe replacement through the Ward Park Little League fields
- Completed design of Chestnut Avenue backyard drainage connection into Phelps Avenue
- Completed design of Sherbrooke Road drainage improvements
- Completed design of Winter Park Road pond discharge and outfall
- Completed design of Morse Blvd drainage improvements near the new Library/Events Center

Next Year Goals:

- Lakefront Blvd drainage improvements
- Complete design of the Seminole County ditch piping project



Streets Drainage

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$402,413	\$468,572	\$678,656	\$854,786
Operating Expenses	\$414,252	\$382,045	\$473,276	\$530,318
Capital Outlay	\$0	\$0	\$0	\$30,000
Total	\$816,664	\$850,617	\$1,151,932	\$1,415,104

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	7	7	11	13
Part-time	-	-	-	-
Seasonal				

Positions from the Lakes division were relocated here in FY 21. Added positions in FY 22.

Program Summary:

This Division is responsible for repair, installation and management of inlets and underground storm pipe for the City's underground storm drains system. This team also maintains all city owned stormwater treatment systems to ensure they provide the intended removal of pollutants from stormwater.

Level of Service Provided in Budget:

- Repair /maintenance of inlets and underground storm pipe
- Cleaning and reshaping existing drainage ditches to ensure proper runoff
- Inspecting all treatment systems weekly and maintain as necessary to ensure optimum treatment

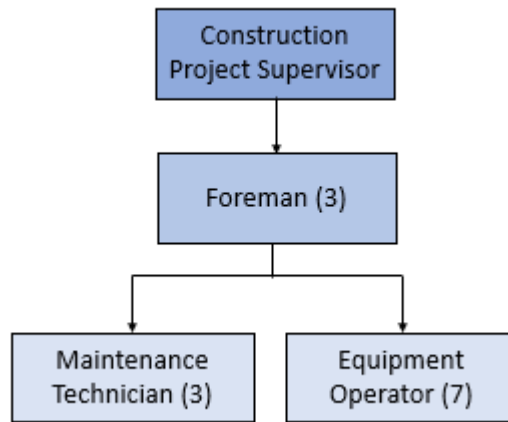
Prior Year Accomplishments:

- Cleaned and Inspected 3100 Catch Basins
- Installed 1500lf Of pipe
- Removed 105 Cubic Yards of debris from various inlets and treatment systems.
- Completed the Installation of Storm Drains on Oneco Ave and Chestnut Ave,
- Installed 1500 Lft. Of Curbs at various Locations
- Installed over 900lf of 42" pipe to replace deteriorated metal pipe in Ward Park
- Installed new storm pipe outfall to replace deteriorated pipe in Quail Hollow Neighborhood

Next Year Goals:

- Clean Lake Island outfall
- Construct Winter Park Rd drainage improvements
- Construct Seminole Ditch improvements adjacent to Arbor Park in conjunction with Seminole County

- Perform major cleaning on New York and Park Avenue underground exfiltration systems



Street Sweeping

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$102,128	\$55,662	\$77,011	\$0
Operating Expenses	\$272,028	\$268,249	\$273,670	\$269,984
Capital Outlay				
Total	\$374,156	\$323,910	\$350,681	\$269,984

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	1	1	1	0
Part-time	-	-	-	-
Seasonal				

Program Summary:

This program provides all funding for contracted street sweeping services and storm sewer cleaning.

Level of Service Provided in Budget:

- Provides for sweeping all streets once every two weeks. During heavy leaf fall (January - March) the frequency increases to once per week
- Cleaning storm sewer inlets
- Downtown and commercial areas are swept 2 time per week

Prior Year Accomplishments:

- Checked and serviced 3000 inlets
- Cleaned 300 Lft of Pipe

Next Year Goals:

- Check and Catalog all storm Inlets for GIS

Lakes

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$688,339	\$630,097	\$515,843	\$645,774
Operating Expenses	\$361,028	\$321,589	\$334,953	\$308,232
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,049,367	\$951,686	\$850,796	\$954,006

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	11	11	7	8
Part-time	-	-	-	-
Seasonal				

Positions from the Lakes division were relocated to Street Drainage Division in FY 21.

Program Summary:

Lakes Management balances intensive recreational uses such as skiing and boating with more passive uses like fishing and swimming. The Division is responsible for three main program areas, aquatic habitat management, and public outreach (environmental). Tasks related to habitat management include aquatic plant management, shoreline permitting, and water quality sampling, testing and reporting. Public outreach activities include stormwater and environmental education (Lakes webpage, watershed cleanup events, and school presentations) and access management (buoys and signage).

Level of Service Provided in Budget:

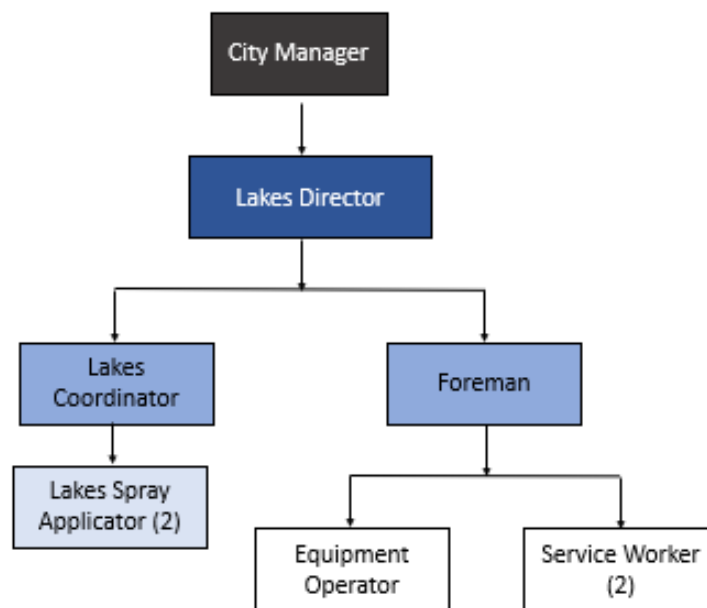
- The current budget supports habitat management activities on 25 lakes and 28 ponds, two miles of canals and streams and two miles of ditches
- Use drones and cameras to document shorelines and lake structures on City lakes
- Inspect, document, and enforce shoreline vegetation compliance
- School and community outreach presentations are performed upon request
- Perform 3,302 routine water testing measurements annually
- Lake sampling is performed monthly and/or quarterly, beach sampling every two weeks
- Quarterly watershed cleanups in coordination with Sustainability Division. Average debris removal of 850lbs

Prior Year Accomplishments:

- Partnered with Orange County and City of Orlando to form cooperative process to address resident concerns and requests related to Lake Sue
- Continued necessary exotic plant control activities on all lakes
- Completed work plan for FWC funding for aquatic plant management
- Stocked Lake Berry with Triploid Grass Carp
- Incorporated bathymetry module of subscription vegetation mapping program to produce accurate, inexpensive contour maps of city lakes

Next Year Goals:

- Increase staff proficiency in the use of technology to reduce time and increase accuracy of data input for documentation of reportable field activities
- Continue integration of new herbicides into our product rotation for resistance prevention
- Develop strategies to address native plant control programs for shoreline/boathouse access issues
- Create natural resource related interactive educational resources for residents



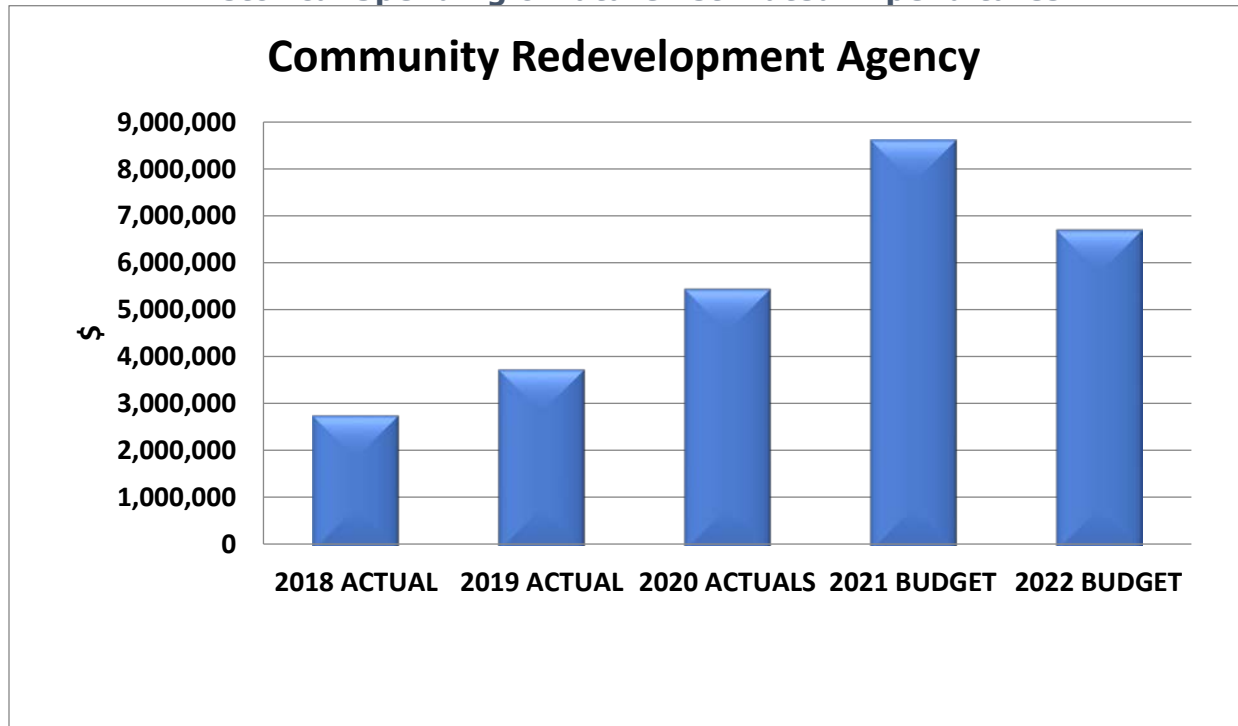


community redevelopment agency

Community Redevelopment Agency

Mission: This department is responsible for the continued management and implementation of the CRA Plan as well as working to capitalize on economic development and business sustainability opportunities throughout the city.

Historical Spending & Future Estimated Expenditures



Funding in FY22 and FY 23 includes proposed projects from CIP.

Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
CRA TIF Revenue Growth	14.8%	14.5%	5% (estimate)	Based on DR-420 prelim. data from County
CRA Capital Improvement Plan	17-92 MOU update, downtown enhancements, business assistance funding, Long-term capital plan adoption.	Shady Park enhancements under discussion, New York Avenue design complete, Central Park stage design underway.	Shady Park and New York Avenue construction, Central Park stage design complete.	The plans are moving forward and the Action Items are being implemented.

Community Redevelopment Agency

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$370,018	\$338,562	\$397,799	\$422,833
Operating Expenses	\$479,320	\$336,583	\$543,821	\$582,920
Capital Outlay	\$-	\$-	\$-	\$6,567
Total	\$849,337	\$675,145	\$941,620	\$1,012,320

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	5	4	4
Part-time	-	-	-	-
Seasonal	-	-	-	-

The two CRA Streetscape Attendant Positions funded by the CRA were formally housed in the Parks Department but reflected in CRA starting in FY20.

Program Summary:

To preserve and improve the residential viability and livability of the neighborhoods within the Community Redevelopment Agency (CRA) area by encouraging and initiating activities which empower residents to effect change and to enhance and improve the commercial areas of the CRA by encouraging and implementing activities that promote economic and social growth.

The CRA is responsible for many streetscapes' improvements, business incentive programs, social and community support programs, funding of capital projects, affordable housing initiatives, and many special events.

Oversight of the CRA & Economic Development is placed under the Office of Management & Budget.

Level of Service Provided in Budget:

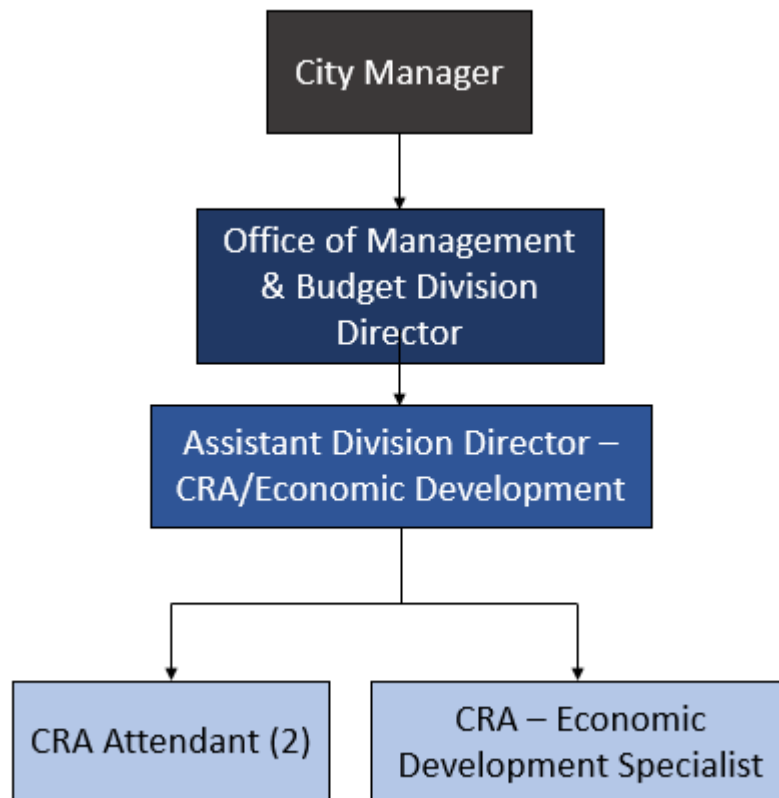
- Community Initiatives: Provided funding to continue the operations of the Heritage Center, Welbourne Nursery, Depugh Nursing Home, and Winter Park Playhouse. Provide programs for the Community Center and events such as the socially distant "popcorn flicks" movies in the park. Offered business/resident assistance in the form of sales generation opportunities, capital projects, and marketing during COVID-19
- Capital Maintenance: Maintain the parking garages per the agreements with garage owners
- Capital Projects: Provide grants to qualified applicants through business facade, housing rehabilitation programs, and enhancements to public infrastructure on various size and scales

Prior Year Accomplishments:

- Assistant Division Director served as liaison to local businesses during Covid response and worked with Orange County to submit reimbursement requests on behalf of the city through the federally funded CARES Act
- Downtown enhancement program including repainting of over 200 streetlights in the district, replacement of 18 trash and recycling cans downtown, and public Wi-Fi
- Developed the Vacant Storefront program to assist with beautification of unoccupied retail spaces
- Updated the Capital Improvement Plan for the next 5 years
- Community initiatives such as SYEP, organizational support, socially distant popcorn flicks

Next Year Goals:

- Begin construction on New York Avenue
- Complete design on capital projects including Central Park Stage and Shady Park
- Continue to pursue economic development objectives consistent with ED initiatives and Commission directives
- Develop a suite of small business support and relocation programs in partnership with the city's Economic Development Advisory Board



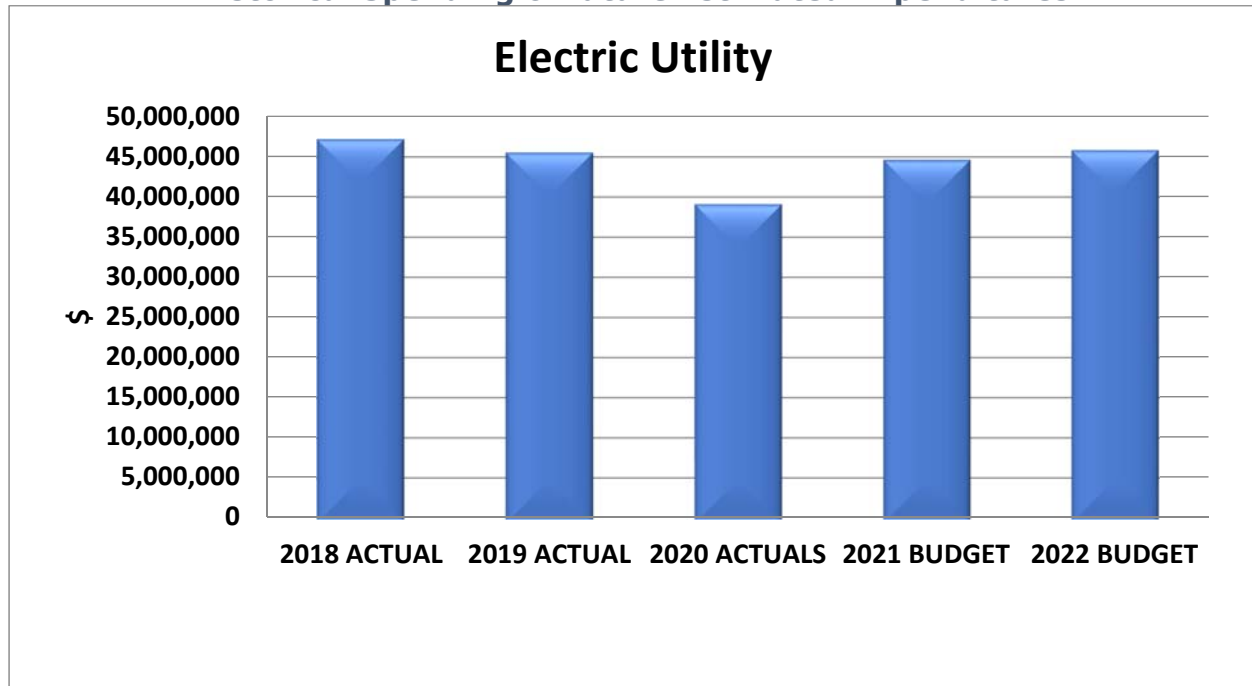


electric utility

Electric Services

Mission: The city of Winter Park will provide electric service: with top tier customer service; with superior reliability in a fiscally prudent manner; operating with a low physical and aesthetic impact on the environment; and at competitive rates.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY20	Rolling 12 month	Goal FY22	Notes
System Average Interruption Duration Index (SAIDI)	35.8	32.3	28.00	Measures the average duration of outage (minutes) a customer experiences in a year
Annual Undergrounding Miles Completed	4.42	7.4	8	
WPE Electric Rates as a % of State Municipal Average	98.3% (12 months rolling April 2020)	<105.00%	<105%	Average Monthly bill for 1,000 kWh residential customer + 6% franchise fee. Rolling 12 mo. basis
Debt Service Coverage	3.39	2.75	2.75	Measure of financial performance

Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$959,199	\$1,011,814	\$1,025,727	\$1,047,754
Operating Expenses	\$429,615	\$352,152	\$435,116	\$417,647
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,388,814	\$1,363,966	\$1,460,843	\$1,465,401

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	8	7	8	8
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Electric Department is responsible for purchasing bulk electric power and maintaining the poles, wires and other components of the distribution system to reliably deliver the power to the city's customers. Electric Department Administrative staff manages the crews, operations, and contracts of the utility.

Level of Service Provided in Budget:

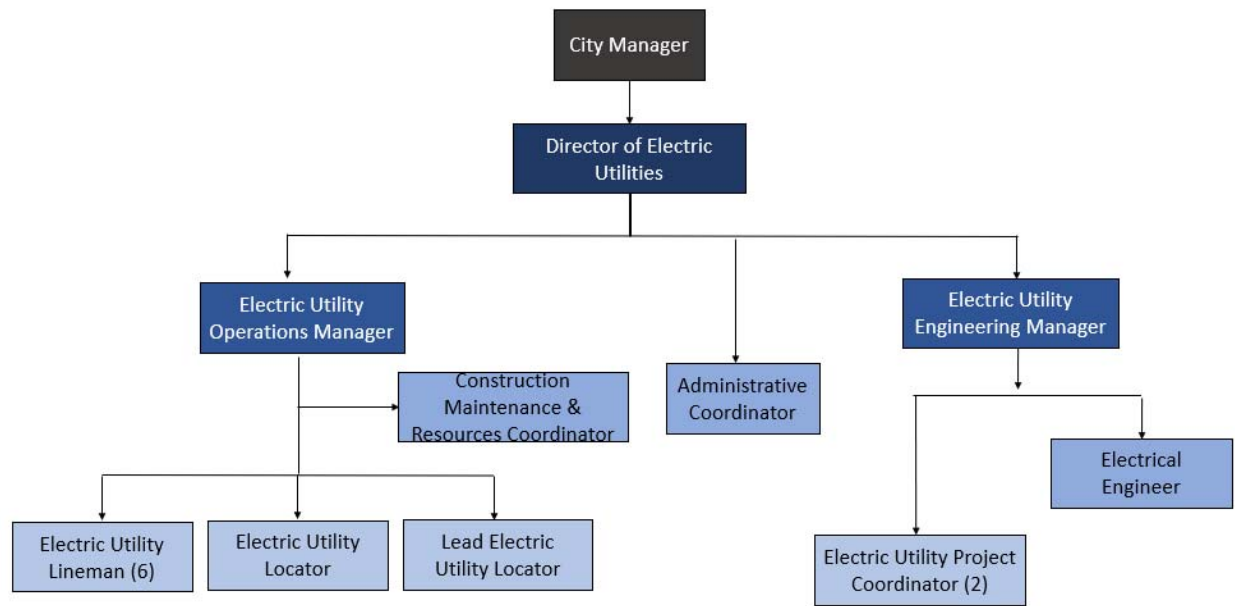
- Manage the city's electric distribution system including the city's electric undergrounding initiative with an estimated completion in the 4th quarter of 2026
- Maintain electric rates that are not more than 5% above the state average
- Maintain Debt Service coverage at 2.75x or greater

Prior Year Accomplishments:

- Completed undergrounding of Fairbanks avenue transmission and distribution from I-4 ramp East to Harper Avenue
- Completion of city-wide undergrounding project W and 89% of I
- Fairbanks underground conversion complete

Next Year Goals:

- Complete city-wide underground projects J, Q and K



Org Chart includes Electric Admin and Electric Operations staff

Distribution System - Operations

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$794,267	\$886,758	\$827,770	\$814,576
Operating Expenses	\$26,346,000	\$20,004,779	\$20,609,306	\$21,159,167
Capital Outlay	\$1,602,067	\$637,073	\$1,203,600	\$1,227,672
Total	\$28,742,334	\$21,528,609	\$22,640,676	\$23,201,415

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	8	9	9	8
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

This budget represents the contract costs for ENCO call center, the purchase of bulk power under contracts from (FMPA, Orlando Utilities Commission, and Covanta Energy and Clean Footprint), other subcontractors used in the construction and maintenance of the electric system, operating expenses associated with the electric operations center, and the cost of materials purchased for the electric system's inventory.

Level of Service Provided in Budget:

Maintain the city's electric distribution system within the following goals and guidelines:

- Obtain a System Average Interruption Duration Index of 21 minutes or less
FMPA standard is to be below 60 minutes

Prior Year Accomplishments:

- Completed 65% of GIS mapping

Next Year Goals:

- Improve implementation of processes, policies, and guidelines to benefit workflow, response times, and customer satisfaction
- System Average Interruption Duration Index target to 21 minutes
- Continue process of mapping our Electrical infrastructure on GIS
- Continue to optimize GIS to better display and manage outages

Street Lighting

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses	\$123,003	\$66,671	\$130,000	\$130,000
Capital Outlay	\$0	\$0	\$380,000	\$380,000
Total	\$123,003	\$66,671	\$510,000	\$510,000

Program Summary:

City crews will handle all aspects of lighting repair and replacement.

Level of Service Provided in Budget:

Funding provided in this division will maintain all public street lighting in an efficient and effective manner. In an effort to enhance sustainability, replacements are done with LEDs where possible.

Meter Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$167,535	\$94,680	\$63,747	\$25,780
Operating Expenses	\$143,331	\$86,776	\$661,290	\$717,801
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$310,866	\$181,455	\$725,037	\$743,581

Positions included in the Water and Sewer section.

Program Summary:

Meter Reading is managed by the Utility Billing department. Costs above represent the Electric Utility's funding responsibility as a share of total costs. The level of service by AMR greatly enhances while the annual operating cost has been reduced.

Level of Service Provided in Budget:

- Accurately measure and monitor meter consumption and provide valuable information to the consumer

Prior Year Accomplishments:

- Implemented a system wide upgrade of the Sensus Advanced Metering Infrastructure (AMI) including the Remote Network Interface (RNI) and the Meter Data Management (MDM) system. Providing the utility with improved data on electrical meter outages and improve response times and efficiencies.

Next Year Goals:

- Complete the AMI upgrade and train staff on the capabilities and improvements
- Evaluate option for conversion of some meters to remote disconnect

Electric Undergrounding

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel				
Operating Expenses				
Capital Outlay				
Total				

Financials are reported with the Capital Budget

Program Summary:

Electric Undergrounding represents the city's efforts to underground all overhead wires out of revenues in excess of operating expenses from the Electric Utility. Fluctuations in sales (revenues) and market costs will cause the funding available each year to vary however the city has a goal of undergrounding all wires in the city by 4thQTR 2026. As of June 2021, 67% of total project is complete.

Level of Service Provided in Budget:

- Complete the planned underground schedule in line with the 5-year remaining project horizon.

Electric Tree Trimming

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$151,124	\$123,971	\$138,073	\$77,923
Operating Expenses	\$526,281	\$517,992	\$505,988	\$581,024
Capital Outlay				
Total	\$677,405	\$641,963	\$644,061	\$658,947

Position included in Natural Resources section

Program Summary:

Natural Resources organizes, prioritizes, manages, directs, and provides QAQC for contractual services provided by line clearance vendors throughout the electric facility within the city. Electric Tree Trimming notifies the customers of proposed work to be completed. Which keep ANSI Z133 and ANSI A300 Standards and insure ISA BMP's are upheld. Serves as Staff liaison to City Commission regarding all trees within the city.

Level of Service Provided in Budget:

Natural Resources serves as the staff liaison to the Electric department as well as all other departments in the city regarding Electric Tree Trimming and ITN. The Electric Tree Trimmings goal is to provide for long range safety and reliability by designing specifications and ITN/RFQ implementation, minimize three caused outages by maintaining routine maintenance cycle, manage watering cycles for newly planted trees for a 95% survival rate, fund \$50,000 to support planting of new trees this budget year, and earn the Tree Line USA accreditation.

Warehousing

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$310,301	\$258,033	\$232,716	\$240,477
Operating Expenses	-\$45,322	\$32,861	\$60,866	\$68,440
Capital Outlay	\$7,650	\$28,202	\$0	\$0
Total	\$272,629	\$319,096	\$293,582	\$308,917

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	3	3
Part-time	-	-	-	-
Seasonal	-	-	-	-

Org chart shown in the Admin Procurement chart.

Program Summary:

The Warehousing division is responsible for the acquisition, inventory, and issuance of materials and supplies for the Electric and Water & Wastewater Utilities. Created in FY16 with the completion of the new 10,000 SF facility at the Public Works Compound, the Warehousing division operates in cooperation with the utilities under the oversight of the Budgeting Division. Costs are accounted for in the Electric Fund and then split with the Water & Wastewater Fund on an equal basis.

Level of Service Provided in Budget:

- Provide 11 hour daily 'peak time' operating hours during the work week
- Provide prompt after hours emergency response time of under 1 hour
- Safe and accurate storage and accountability of materials and supplies under management

Prior Year Accomplishments:

- Maintained Covid supplies for City use
- Warehouse remained open through the entire pandemic
- Moved Electric meter management to warehouse

Next Year Goals:

- Less than \$20k in total manual adjustments to inventory levels
- Upgrade warehouse software and barcode scanners
- Annual inventory tolerance for discrepancy of less than 1%

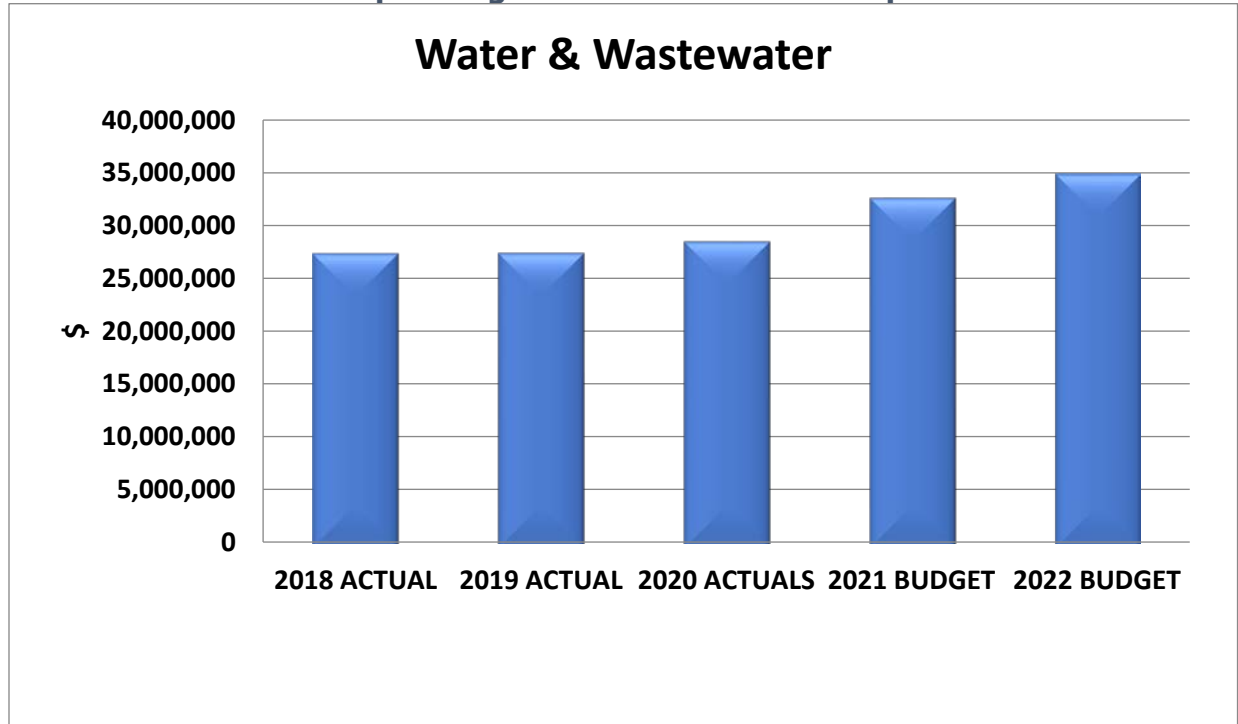


water & waste water utilities

Water & Sewer Services

Mission: The Water & Wastewater Utility Department employees are dedicated to providing our customers with the highest quality water and utility service in a safe, reliable, and efficient manner, with care and concern for the environment.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Unaccounted for water	8.7%	<10%	<10%	Industry standard is <10%
Water quality sampling MCL violations	0	1	0	Water quality indicator reported annually in CCR
Conformance to State/Federal Drinking Water and Wastewater guidelines	100%	75%*	100%	*Except for MCL violation noted above

Administration

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$866,784	\$844,507	\$769,332	\$746,664
Operating Expenses	\$420,879	\$392,264	\$387,459	\$476,685
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,287,663	\$1,236,771	\$1,156,791	\$1,223,349

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	8	8	7	6
Part-time	-	-	-	-
Seasonal				

Program Summary:

The administration of the Utility Department provides leadership, direction, rate and fee development, and long-term planning and assistance for the City's potable water, wastewater and reclaimed water utilities throughout the 23 square mile service area.

Level of Service Provided in Budget:

- Management of the \$29 million a year Water and Wastewater Utility
- The administration also coordinates with local, state and federal regulatory agencies including the USEPA, the FDEP, the SJRWMD, the SSNOCWTA, the EPD, the DOH, Orange County, Seminole County, the City of Orlando, Altamonte Springs, Maitland, OSHA, design consultants, contractors, developers, and other departments within the City. This division is responsible for collecting, updating, and managing utility GIS data. The Utility must comply with SDWA, CWA, CUP, DBP's, TMDL's
- This division has a liaison on the Utility Advisory Board

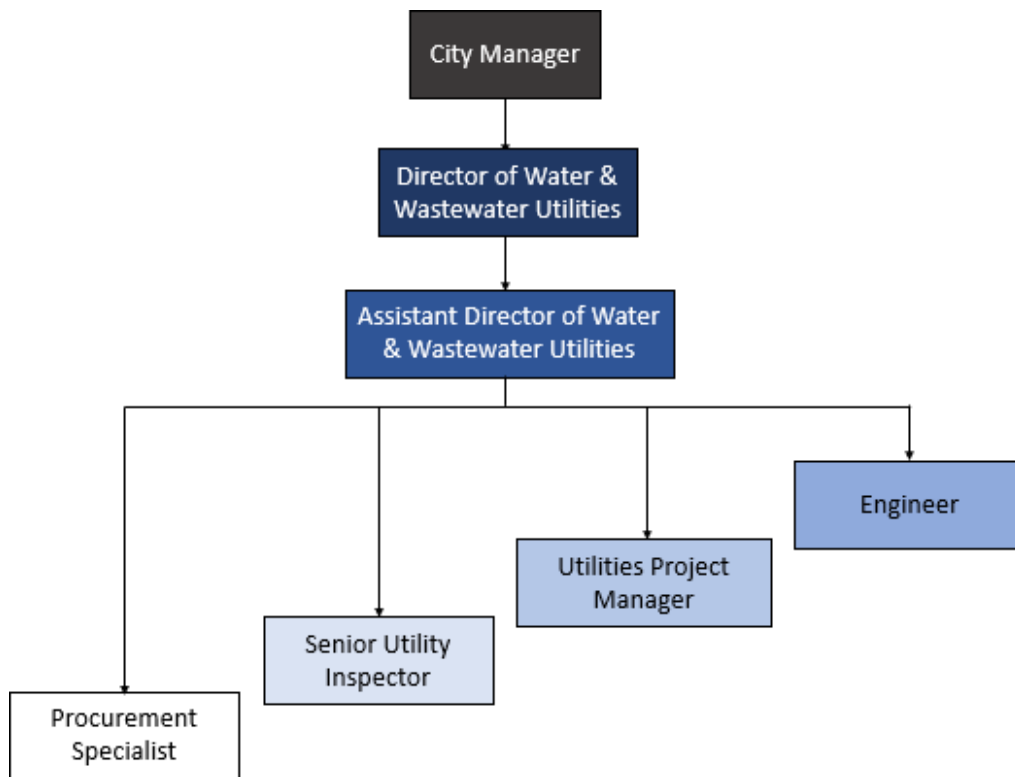
Prior Year Accomplishments:

- Completed Risk and Resilience Assessment in accordance with the America's Water Infrastructure Act (AWIA) for the water and wastewater systems
- Designed and procured modifications to the Nitrogen Boost Air System at the Aloma and Magnolia Water Treatment Plants
- Procured permits through FDEP for the replacement of potable water system upgrades in various residential subdivisions
- Completed the 90% design for water and wastewater utilities relocation associated with FDOT SR 434 (Forest City Road) Roadway Improvements Project
- Completed the 95% design for water and wastewater utilities relocation associated with the Orange County Richard Crotty Parkway Project

- Continued coordination with other City Departments on implementation of Tyler/Munis enterprise system upgrades
- Provided input and coordination for ongoing Sensus and SmartWorks AMR/AMI metering system upgrade including new RNI, MDM and Electric Outage Management system

Next Year Goals:

- Complete new AMR/AMI system upgrades
- Continue water system replacement in various areas of our utility system service area
- Continue GIS field data collection and mapping
- Continue migration to electronic field data management and work orders



Water Treatment

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$971,036	\$1,054,030	\$1,023,729	\$1,047,212
Operating Expenses	\$1,392,609	\$1,307,667	\$1,501,770	\$1,526,877
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,363,645	\$2,361,697	\$2,525,499	\$2,574,089

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	12	12	12	13
Part-time	1	1	1	0
Seasonal	-	-	-	-

Program Summary:

The Water Treatment Division is responsible for the water quality of the potable water system for the City. The City's drinking water system consists of four interconnected water plants that serve approximately 23, 721 connections in a 23 square mile service area in and outside the City limits.

Our Cross Connection Control Program protects the City's water quality through the installation of backflow preventers on all connections that may be a potential hazard to the water system. The City has an in-house testing and repair program for backflow preventers that meets regulatory requirements while saving our customers hundreds of dollars annually.

Level of Service Provided in Budget:

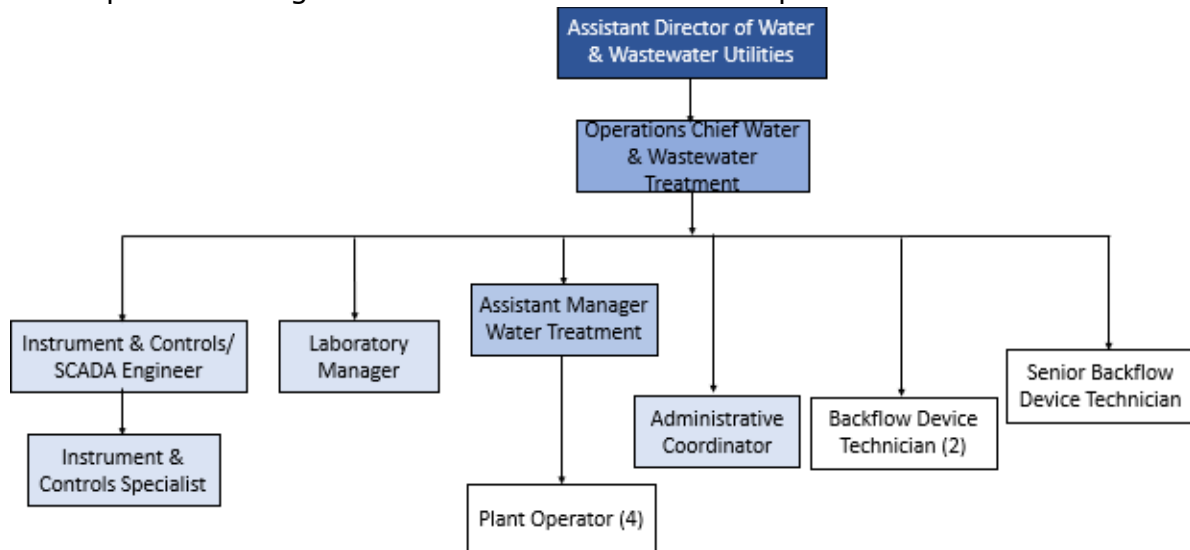
- Available funding for FY 2022 will support adequate treatment for 3.85 billion gallons of water and provide sufficient funding for repair and maintenance for the water plants and equipment

Prior Year Accomplishments:

- Replaced sodium hypochlorite storage tanks at the Swoope and Magnolia Water Treatment Plants
- Painted sodium hypochlorite storage containment area
- Treated 3.91 billion gallons of water in FY20, treated 1.87 billion gallons for 2 quarters of FY21
- Generated 164 MWh of power from the solar array at the Aloma Water Treatment Plant since start up in June 2020
- Replaced 6 low concentration ozone monitors at the three water treatment plants
- Replaced the Nitrogen Boost Air System at the Magnolia and Aloma Water Treatment Plants

Next Year Goals:

- Maintain unaccounted for water to 10% or less
- Meet all Federal and State regulations
- Replace all chlorine analyzers at the three water treatment plants and one repump facility
- Complete the sodium hypochlorite storage tank replacements
- Replace ozone generator dielectrics at the Swoope Water Treatment Plant



Wastewater Treatment

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$712,719	\$748,755	\$774,953	\$847,886
Operating Expenses	\$456,658	\$390,571	\$470,652	\$480,488
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,169,376	\$1,139,327	\$1,245,605	\$1,328,374

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	10	10	10	11
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Wastewater Treatment Division monitors all domestic and industrial waste generated within the service area in accordance with federal and state requirements. This division is responsible for preserving and maintaining the wastewater treatment facilities and ensuring that the final effluent for spray irrigation sites meets regulatory standards.

This division operates and maintains the Winter Park Estates Wastewater Treatment Facility and four effluent spray sites. This facility is staffed 24 hours per day, 7 days per week by state certified operators. The in-house state certified lab schedules and performs all testing and sampling required by regulatory agencies. The Industrial Waste Program monitors the concentration of chemicals and strength of raw sewage coming from commercial users. The three water treatment plants, potable water repump facility and sixty lift stations are monitored from the telemetry computer located at this facility.

Level of Service Provided in Budget:

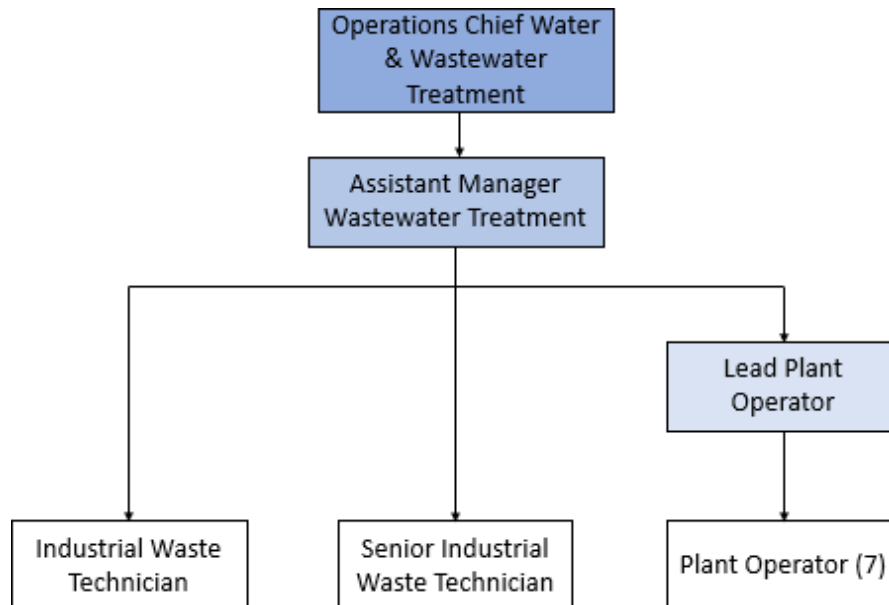
- Treatment for 200 million gallons of reuse water
- Repair and maintenance for the wastewater treatment facility and equipment

Prior Year Accomplishments:

- Renovation of the facility bathrooms and operation staff lockers
- Upgraded 3 effluent chlorine analyzers, one return activated sludge pump and gear box, and one waste activated sludge pump
- Replaced halogen lights with LED lights throughout the plant property
- Cleaned 3 aeration basins by removing sand/grit and accumulated rags and debris on aeration diffusers
- Treated 190 million gallons of reuse water in FY 2020, treated 88 million gallons in 2 quarters of FY 2021

Next Year Goals:

- Stay in compliance with FDEP Permit
- Install new auxiliary generator
- Replace plant property entrance gate and perimeter fencing
- Replace drain valve for Clarifier #2
- Rehabilitate Clarifier #2 metal components (sandblasting and protective coating)
- Rehabilitate three storage tanks (outside structure)
- Coat aeration basin structure



Water Distribution

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,314,666	\$1,382,041	\$1,533,908	\$1,316,986
Operating Expenses	\$1,038,900	\$855,258	\$1,031,067	\$1,122,430
Capital Outlay	\$0	\$0	\$100,000	\$0
Total	\$2,353,566	\$2,237,300	\$2,664,975	\$2,439,416

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	22	19	21	18
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Water Distribution Division maintenance and repair program will in a safe and sanitary manner repair all water mains, water services, fire hydrants, valves, and install new services and AMR radio read meters with minimal disruption of service. This Division will always provide the most efficient and highest quality of service possible to all residents and businesses.

Level of Service Provided in Budget:

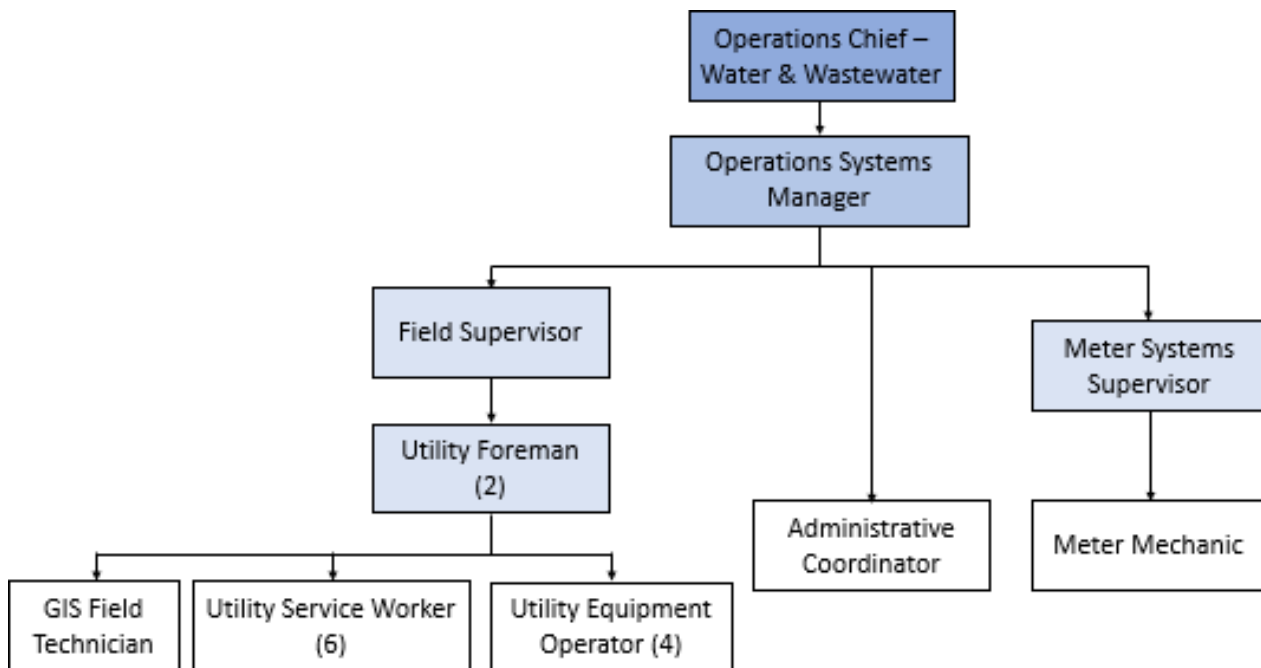
- The Water Distribution Division is responsible for the maintenance and repair of over 560 miles of water mains within the City of Winter Park's 23 square mile service area. This Division provides the maintenance and testing to approximately 1,200 fire hydrants inside the City and 900 fire hydrants in the unincorporated Orange County service area and approximately 10,720 isolation valves throughout the City's Water Distribution System. The Meter Services Division with the assistance of the Water Distribution Division reads and maintains approximately 25,000 radio read water meters and water services. We are currently reading 99.7% of all our radio read meters through the Senses AMI FlexNet system. Many of the services that this Division provides are mandated by specific regulatory requirements.

Prior Year Accomplishments:

- Performed 51 water main break repairs as well as 328 water service line repairs
- Serviced 1,000 fire hydrants, replaced 110 meter boxes, set 131 new water meters, exchanged 1,197 existing meters, completed 91 service demos, relocated 40 meter services, removed 52 meters, performed service and maintenance on 682 isolation valves, and completed 15 large water main wet taps for water main extensions

Next Year Goals:

- Continue to minimize scheduled water outages utilizing line stop or valve insertion equipment
- Continue proactive fire hydrant testing and maintenance programs
- Continue to relocate water meters out of sidewalk and traveled areas
- Continue with proactive maintenance to reduce number of leaks and after hour emergencies



Wastewater Collection

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$1,041,444	\$1,155,341	\$1,254,118	\$1,332,053
Operating Expenses	\$706,069	\$624,153	\$674,594	\$731,698
Capital Outlay	\$0	\$0	\$0	\$8,000
Total	\$1,747,512	\$1,779,494	\$1,928,712	\$2,071,751

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	19	19	19	20
Part-time	-	-	-	-
Seasonal				

Program Summary:

To ensure the safe, healthful, and economical transportation of domestic and commercial wastewater to an approved treatment facility.

Level of Service Provided in Budget:

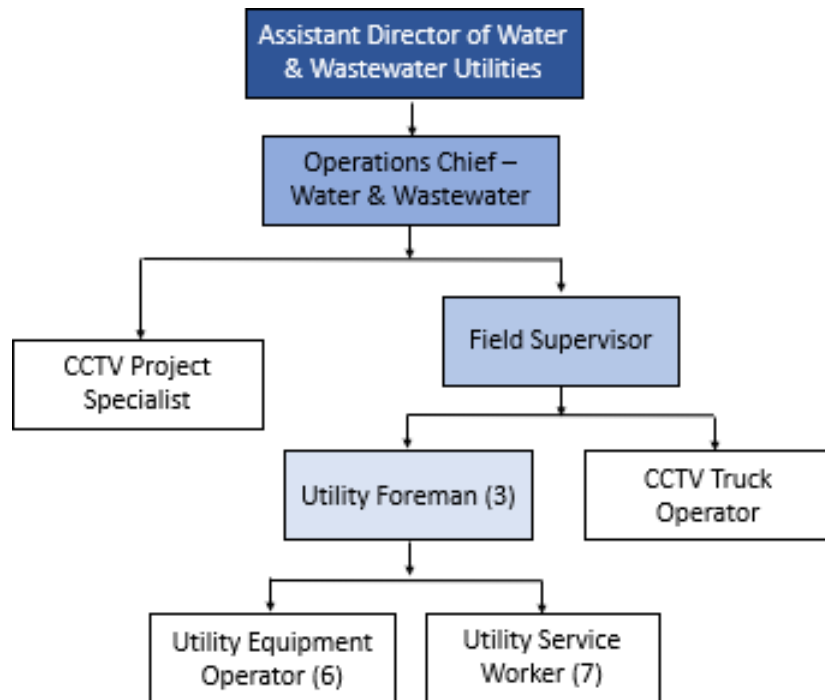
- The Wastewater Collection Division is responsible for the maintenance and repair of the sanitary sewer collection system. The sanitary collection system is comprised of over 146 miles of gravity mains, 45 miles of pressure force mains and 3,762 manholes; 2,348 in the city and 1,414 in the county. The collection system is considered a "mature" system and requires extensive proactive measures to insure safe conveyance of sanitary waste. In addition, this division performs emergency response and repairs for approximately 8 miles of large diameter force main owned by the South Seminole North Orange County Wastewater Transmission Authority (SSNOCWTA).

Prior Year Accomplishments:

- Performed 64 sanitary sewer main repairs
- 133 sanitary sewer lateral repairs
- Installed 288 cleanouts
- Installed 34 new sanitary sewer laterals
- Resolved 67 sanitary sewer backups
- Inspected 202,061 feet of sanitary sewer main
- Cleaned 587,559 feet of sanitary sewer main
- Installed 485 feet of sanitary sewer main
- Installed/replaced 11 manhole structures
- Inspected 631 laterals and 229 manholes

Next Year Goals:

- Minimize overflows to <1,000 gal. per event with quick response time and aggressive mainline cleaning
- Continue to maintain the collection system proactively to prevent depressions and possible road collapses



Construction Services

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$753,644	\$669,610	\$869,669	\$1,097,264
Operating Expenses	\$529,644	\$493,981	\$491,029	\$527,146
Capital Outlay	\$0	\$0	\$97,000	\$0
Total	\$1,283,288	\$1,163,591	\$1,457,698	\$1,624,410

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	16	16	13	16
Part-time	-	-	-	-
Seasonal				

Program Summary:

To provide total construction support for all funded utility capital projects, while assisting other divisions and departments as needed, thereby providing significant savings to the City as compared to the costs of outside contracting for like services.

Level of Service Provided in Budget:

- The Construction Services Division is responsible for providing installation, repairs or upgrades of the following: water mains, fire hydrants, force mains, gravity sanitary sewer mains, manholes, lift stations, undersized and or rear lot water mains, asbestos cement water or force main replacements, and other miscellaneous construction needs. Additionally, the Division provides construction services for the installation of various electrical conduits for traffic signalization and underground power and fiber conduit utilizing horizontal directional drilling equipment. Projects are implemented in the 23 square mile service area on a priority basis utilizing conventional construction methods, horizontal directional drilling, and pipe bursting techniques.

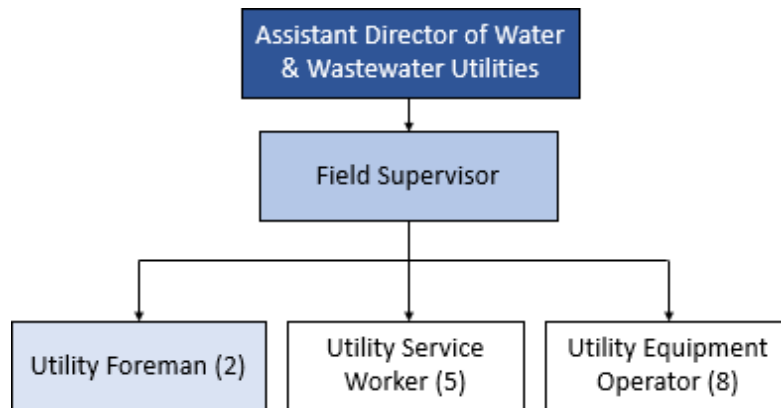
Prior Year Accomplishments:

- Installed over 25,000 feet of upgraded water main distribution system and 6,000 feet of service lines providing improved fire protection and water quality. Upgrades include St. Andrews Boulevard and Loch Lomond area, Northwood Subdivision, Park North Subdivision, Lake Killarney Shores Subdivision, and Albert Lee Ridge Subdivision. Completed in excess of 15,000 feet of miscellaneous horizontal directional drilling installations.

Next Year Goals:

- Continue with upgrades to water main and force main projects, by replacing substandard materials and rear lot line mains and improving fire protection and reliability

- Continue construction support to other departments as needed



Utility Maintenance

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$951,405	\$938,867	\$1,012,675	\$1,046,577
Operating Expenses	\$869,471	\$714,010	\$735,682	\$773,555
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,820,877	\$1,652,876	\$1,748,357	\$1,820,132

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	15	15	15	15
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Utility Maintenance Division is responsible for maintaining, in a safe and sanitary manner, the utility system that collects and transmits wastewater from the service area to the regional treatment plants and the City's water treatment facility.

Level of Service Provided in Budget:

Funding provided will maintain:

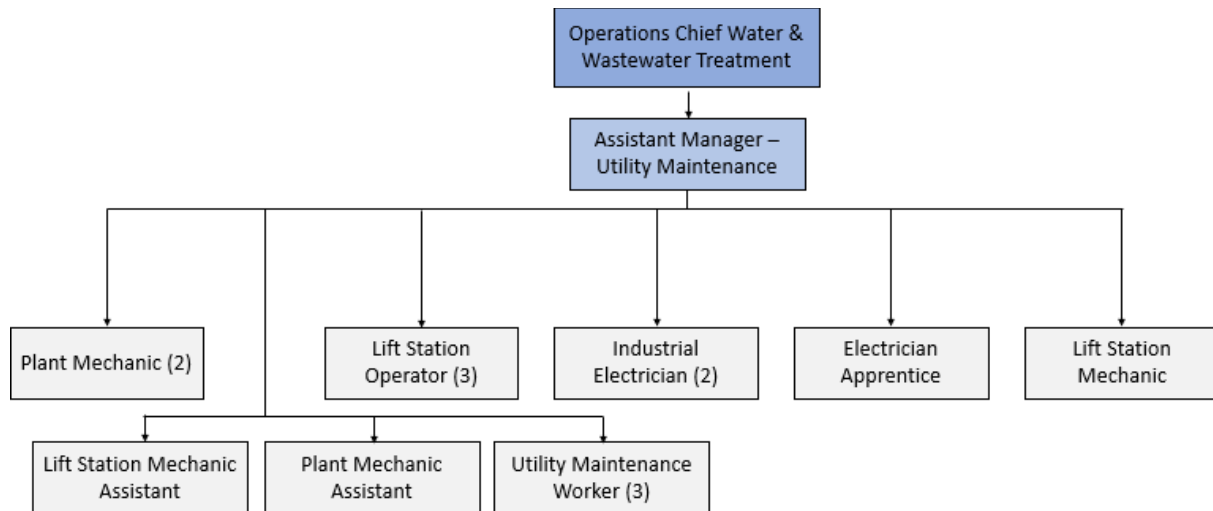
- 103 sewage pumping lift stations
- The City's wastewater treatment
- 3 water treatment plants and one water repump facility
- 45 generators

Prior Year Accomplishments:

- Completed repairs and upgrades to the following lift stations: LS #6 Fairway, LS #24 Pennsylvania, LS #33 Park Manor, LS #61 Howard Johnson's (aka RaceTrac) and LS #65 McDonalds
- Replaced 2 sodium hypochlorite storage tanks at Swoope and Magnolia Water Treatment Plants
- Roof replacement at LS #28 Kraft Gardens and LS #64 Asbury Park

Next Year Goals:

- Repair and upgrade the following lift stations: LS #26 New York, LS #44 Red Lobster and LS #59 Lakeside Manor
- Replace 4 sodium hypochlorite storage tanks at Swoope, Magnolia and Aloma Water Treatment Plants



Utility Patch Crew

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$188,987	\$187,489	\$227,101	\$235,905
Operating Expenses	\$100,524	\$95,238	\$144,401	\$107,716
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$289,511	\$282,727	\$371,502	\$343,621

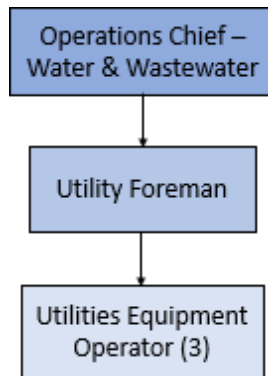
No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	4	4
Part-time	-	-	-	-
Seasonal				

Program Summary:

This program provides for the labor, material, and equipment to perform repair of concrete sidewalk and curb along with asphalt or brick repair related to water and sewer utility work throughout the entire service area, (both in City and County). This division also performs services for the Electric Utility undergrounding efforts and city's private fiber efforts.

Level of Service Provided in Budget:

- A significant amount of utilities repairs are unscheduled however the funding provided is sufficient to provide necessary and expected repair based on previous expenditure history.





internal Service funds

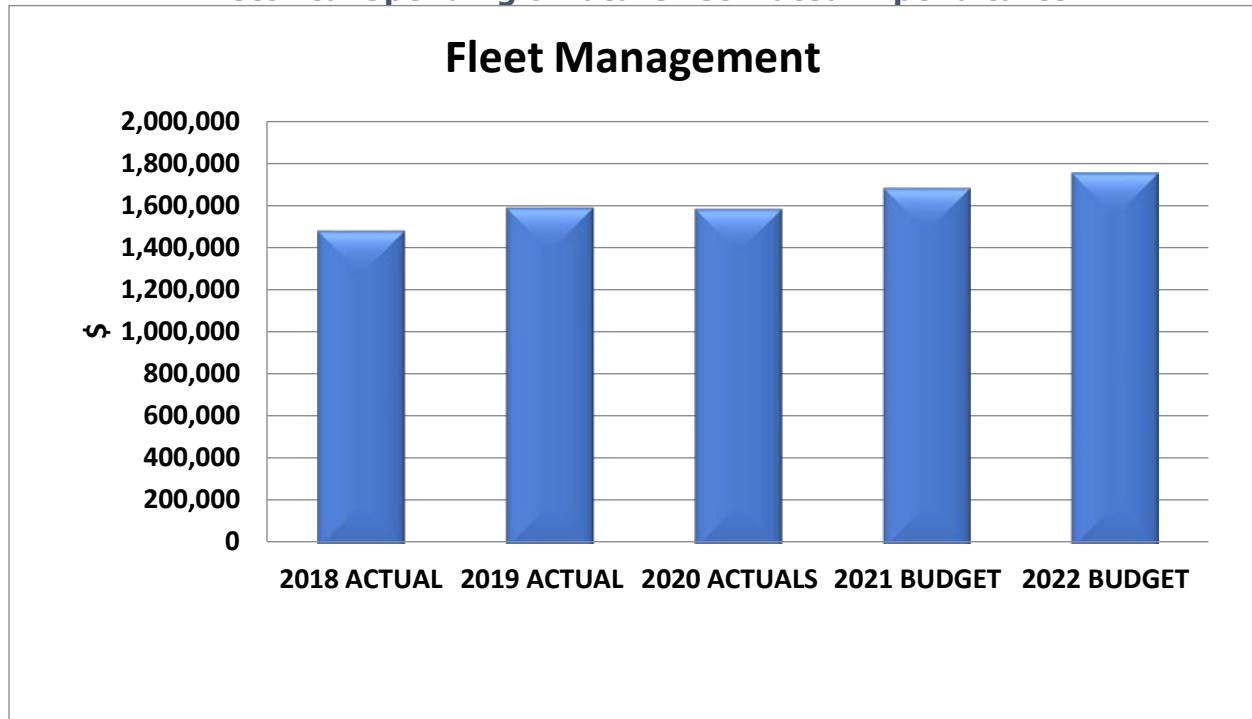


fleet management

Fleet Division

Mission: To provide premium fleet management services meeting departmental needs through maintaining safe, operational equipment with minimal downtime in a safe, efficient, and positive workplace environment.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY20	YTD FY21	Goal FY22	Notes
Entire Fleet:	98.06%	98.07%	95%	
Police Patrol:	97.86%	97.76%	95%	
Fire Rescue:	95.86%	95.82%	95%	
Road Calls:	1.7%	1.34%	<5%	

Fleet Maintenance Division

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$880,290	\$906,920	\$890,019	\$907,042
Operating Expenses	\$679,786	\$646,884	\$703,155	\$740,167
Capital Outlay	\$0	\$0	\$60,079	\$0
Total	\$1,560,076	\$1,553,803	\$1,653,253	\$1,647,209

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	11	11	11	11
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Fleet Maintenance Department provides fleet management and maintenance services for all equipment including rolling stock owned by the City of Winter Park. Fleet management provides the control necessary to effectively plan and manage the maintenance of vehicles, both scheduled and unscheduled, in a safe, efficient, and cost-effective manner. This division interacts continually with all City Departments in developing preventive maintenance schedules, new vehicle requirements, specifications, costs, and replacement schedules as well as maintaining and repairing both fuel tank sites for the city.

Level of Service Provided in Budget:

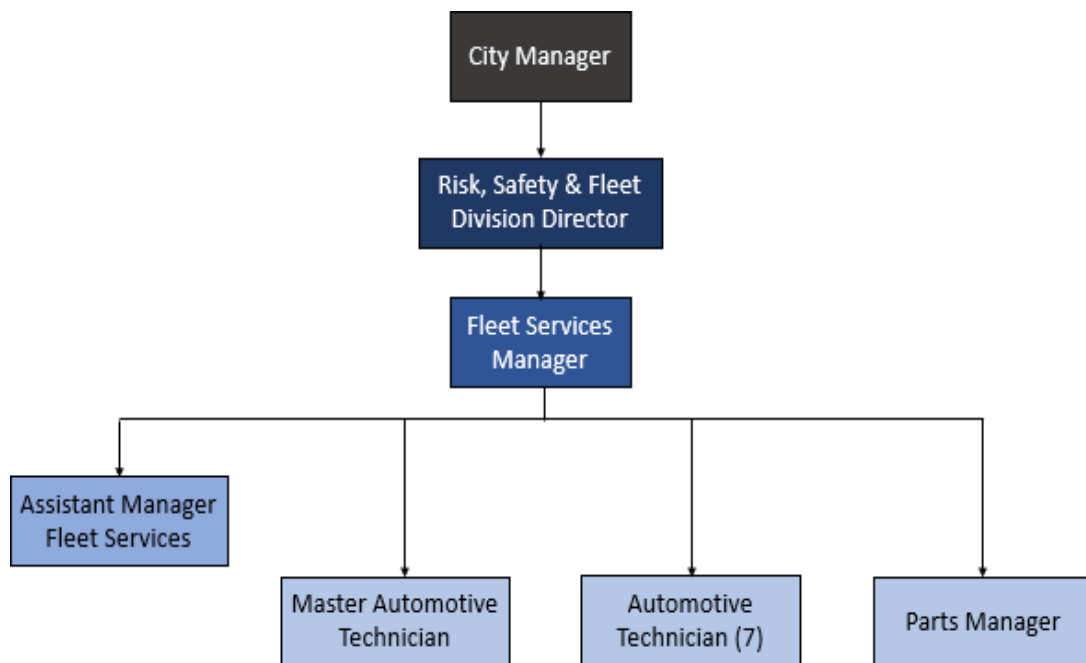
- Maintain the highest level of service of maintenance and repairs to vehicles and equipment owned by the city
- ASE/ EVT certified technicians will properly maintain, diagnose, and repair the equipment properly, keeping downtime to less than 5%
- 24 hour service for after hour emergency repairs
- Balance and maintain part inventory storeroom and to keep on hand most commonly used parts to help reduce downtime to the equipment that we are maintaining
- Offer field service to the Golf Course, Lake Island, and MLK Park, Mead Gardens, Central Park lawn equipment
- Maintain all equipment, lifts, and tools in the city
- Make recommendations and decisions on vehicle/ equipment replacement based on age, mileage, usage, condition, and cost to maintain it. Also make decisions to what vehicle/ equipment is best needed for the job

Prior Year Accomplishments:

- Started purchasing Ford Interceptor SUV hybrid vehicles for our police department

Next Year Goals:

- Maintain a 95% or better fleet availability
- Continue to expand the implementation of electric and hybrid vehicles
- Continue to right size vehicle needs based on job descriptions and departmental needs





risk management safety & code compliance

Risk Management

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$240,291	\$330,390	\$327,000	\$339,100
Operating Expenses	\$2,954,900	\$2,114,280	\$2,466,800	\$2,631,007
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$3,195,191	\$2,444,669	\$2,793,800	\$2,970,107

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	2.5	2.5	2.5	3.5
Part-time	-	-	-	-
Seasonal	-	-	-	-

Risk Management splits an Executive Assistant position with City Administration

Program Summary:

This Risk Management Division's is charged with the responsibility for the preservation of assets, both human and physical. Our goal is to minimize the adverse effects of unpredictable events by developing and implementing appropriate techniques for assessing and resolving these exposures via risk assumption, risk reduction, risk transfer and the purchase of insurance.

Level of Service Provided in Budget:

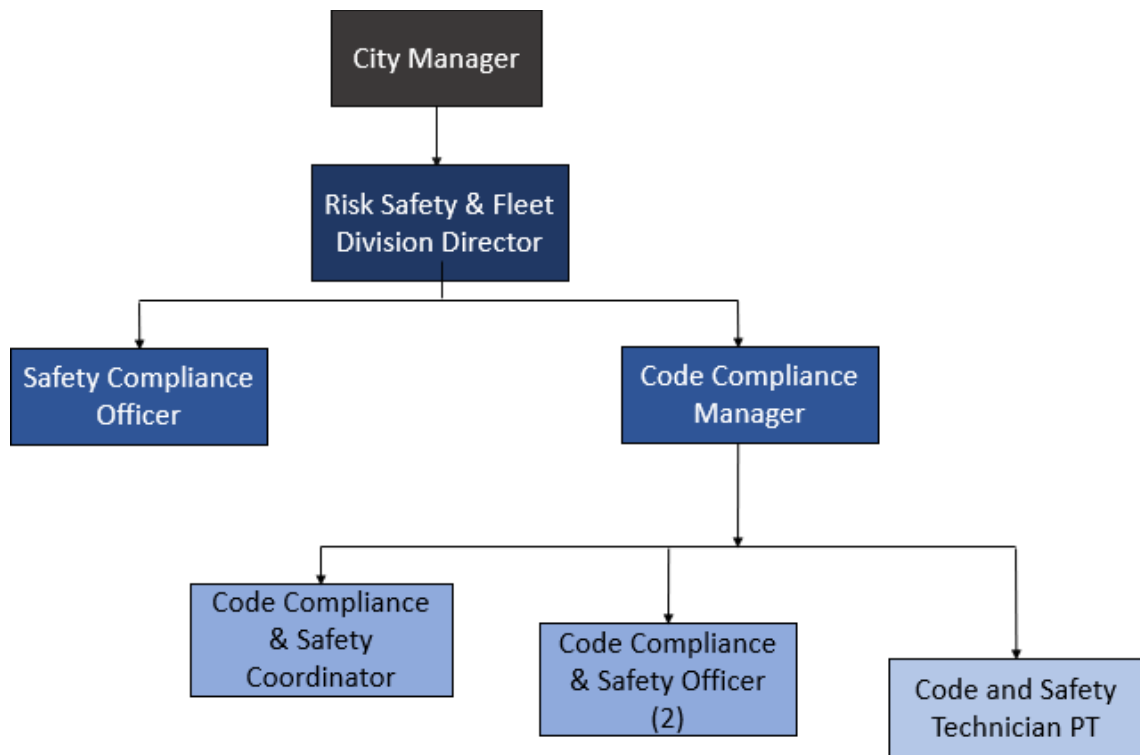
- Initial response to customer inquiries within 48 hours
- Facilitate immediate care and treatment for injured workers
- Provide Certificates of Insurance for City activities within three business days
- Review insurance policies annually to look for opportunities to reduce cost and/or expand coverage
- Review service provided by Third Party Administrator annually
- Actively participate in discovery process for claims and litigation meeting court or claim decision deadlines

Prior Year Accomplishments:

- Safety Manual Update
- Safety inspections conducted at all work sites
- Level of service timelines met

Next Year Goals:

- Roll out new Safety Manual to supervisors
- Meet level of service timelines



Fleet Maintenance org chart shown separately

Code Compliance

Program Resources:

Expenditures	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Personnel	\$203,430	\$209,371	\$182,964	\$183,257
Operating Expenses	\$69,676	\$74,508	\$67,154	\$71,752
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$273,106	\$283,879	\$250,118	\$255,009

No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	4	4	3	3
Part-time	-	-	2	1
Seasonal	-	1	-	-

Position previously funded in Code Compliance, moved to Risk Mgmt.

Program Summary:

Code Compliance is responsible for the monitoring of all property for any violations of city codes and ordinances to include identification, notification, processing, and enforcement actions. Code Compliance is also tasked with educating residents and business owners on specific codes in an effort to prevent violations.

Patrols are completed on a daily basis; seven days per week. Complaints are responded to within one working day, or less. The city is seeing a 90% voluntary compliance rate from properties receiving a formal notice of violation. Properties found to be in violation after a notice of violation is exercised are presented to the Code Compliance Board for further action. Other cases are also processed through the Orange County Circuit Court.

Level of Service Provided in Budget:

- Code Officers are on patrol seven days a week utilizing a rotating schedule of days and times. This keeps violators from determining when and where an officer may appear
- A system of electronic code violation reporting is open 24/7/365 allowing residents to report violations anonymously
- Processing of violations takes place using a stepped process of enforcement to gain compliance
- Cases are monitored for continued compliance
- Snipe signs are removed from city rights of way on a daily basis

Prior Year Accomplishments:

- Lien searches outsourced to Orange Lien
- Updated forms and website
- Selected new vendor to assist with short-term rental enforcement

Next Year Goals:

- Complete EnerGov project while maintaining level of service for all Code activities

The Code Compliance org chart is now in the Risk org chart.



organizational support

**CITY OF WINTER PARK
ORGANIZATIONAL SUPPORT
Fiscal Years 2019/2020 through 2021/2022**

	<u>Actual</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Budgeted</u> <u>2021/2022</u>	<u>Dollar Chg</u> <u>2020/2021 to</u> <u>2021/2022</u>	<u>% Change</u> <u>2020/2021 to</u> <u>2021/2022</u>
<u>EXPENDITURES</u>					
Operating	\$ <u>1,556,772</u>	\$ <u>1,657,004</u>	\$ <u>1,657,004</u>	\$ <u>-</u>	<u>0.00%</u>
TOTAL EXPENDITURES	\$ <u><u>1,556,772</u></u>	\$ <u><u>1,657,004</u></u>	\$ <u><u>1,657,004</u></u>	\$ <u><u>-</u></u>	<u><u>0.00%</u></u>

Organizational Support

The City provides support to various organizations that make Winter Park a better place in which to live. The City Commission approved a funding methodology to create an annual pool of funds for outside organizations based on 0.025% of the gross revenues of the General Fund, Electric Utility, and Water Utility. Past years' contributions along with current year budget are:

Recipient	2020 Actual	2021 Budget	2022 Budget	\$ Change
Dr. Phillips Performing Arts Center	100,000	100,000	100,000	-
Mead Botanical Gardens*	85,000	80,750	85,000	4,250
Winter Park Historical Association*	80,000	76,000	80,000	4,000
Winter Park Day Nursery*	35,000	33,250	35,000	1,750
United Arts*	17,000	17,000	17,000	-
Blue Bamboo*	10,000	9,500	10,000	500
Polasek Museum*	23,000	21,850	23,000	1,150
Winter Park Housing Authority	25,000	-	-	-
Winter Park Library*	1,657,004	1,657,004	1,657,004	-
Woman's Club*	-	20,000	-	(20,000)
Total	2,032,004	2,015,354	2,007,004	(8,350)

In FY21, minor reductions in allocations were made which have now been reversed in the FY22 budget. Funding for the Winter Park Housing Authority and Woman's Club were one-time requests.

The Community Redevelopment Agency annually appropriates money in its budget to support organizations and initiatives that are part of the CRA Plan.

Recipient	2019	2020	2021 Budget	\$ Ch.
Enzian Theater*	7,000	7,000	7,000	-
Heritage Center*	40,000	40,000	40,000	-
Welbourne Day Nursery*	35,000	33,250	35,000	1,750
Winter Park Playhouse*	40,000	40,000	40,000	-
Depugh Nursing Home*	20,000	20,000	20,000	-
Woman's Club	-	20,000	-	(20,000)
Total	142,000	160,250	142,000	(18,250)

Organizations marked with * are planned to receive \$25k each in additional support from the ARPA funds provided to the city. The Winter Park Public Library is designated to receive \$600k in additional ARPA funds for their general use. General operating contributions for the Library from the General Fund will be held flat as the city will assume a number of costs in the new facility that the Library will no longer have to pay for, totaling approximately \$150k annually.



transfers

**CITY OF WINTER PARK
TRANSFERS
Fiscal Years 2019/2020 through 2021/2022**

	Actual 2019/2020	Budgeted 2020/2021	Budgeted 2021/2022	Dollar Chg 2020/2021 to 2021/2022	% Change 2020/2021 to 2021/2022
<u>EXPENDITURES</u>					
Operating	\$ <u>5,316,947</u>	\$ <u>5,097,636</u>	\$ <u>6,102,196</u>	\$ <u>1,004,560</u>	<u>19.71%</u>
TOTAL EXPENDITURES	\$ <u><u>5,316,947</u></u>	\$ <u><u>5,097,636</u></u>	\$ <u><u>6,102,196</u></u>	\$ <u><u>1,004,560</u></u>	<u><u>19.71%</u></u>

Transfers

General Fund transfers to other funds in the FY 2021 budget include the following:

Recipient Fund	Amount	Purpose
Debt Service Fund	\$146,889	Annual debt service due on various bonds and notes payable
Designations Trust Fund	\$183,816	General Fund share of contribution to support outside organizations.
CRA Trust Fund	\$3,641,491	Represents the City's TIF payment to the CRA trust fund.
Capital Projects Fund	\$2,130,000	Funding for maintenance account for city facilities (\$325,000), transfer payment for turf field and Mead Gardens loan repayment from the utility (\$280,000), Ravaudage infrastructure reimbursement (\$200,000), fire safety equipment (\$200,000), information technology upgrades (\$175,000), police safety equipment (\$170,000), Showalter Field improvements (\$125,000) athletic field lighting (\$125,000), major maintenance items for parks facilities (\$115,000), Cady Way pool improvements (\$100,000), traffic signalization upgrades (\$100,000), bicycle & pedestrian improvements (\$100,000), pavilion replacements at parks (\$85,000), and Tennis Center improvements (\$30,000).
Total Transfers to other Funds	\$6,102,196	



non
departmental

**CITY OF WINTER PARK
NON-DEPARTMENTAL
Fiscal Years 2019/2020 through 2021/2022**

		<u>Actual</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Budgeted</u> <u>2021/2022</u>	<u>Dollar Chg</u> <u>2020/2021 to</u> <u>2021/2022</u>	<u>% Change</u> <u>2020/2021 to</u> <u>2021/2022</u>
<u>EXPENDITURES</u>						
Personal Services	\$	-	\$ (172,449)	(315,000)	\$ (142,551)	82.66%
Commuter Rail Funding		-	350,000	-	(350,000)	-100.00%
Contingency		<u>-</u>	<u>205,016</u>	<u>657,929</u>	<u>452,913</u>	<u>220.92%</u>
TOTAL EXPENDITURES	\$	<u><u>-</u></u>	\$ <u><u>382,567</u></u>	\$ <u><u>342,929</u></u>	\$ <u><u>(39,638)</u></u>	<u><u>-10.36%</u></u>

General Fund Non-Departmental

The FY22 General Fund budget includes \$658k in contingency. If these funds are not appropriated for other needs and depending upon the effects of the pandemic on the economy, the city should have around \$17.5 million in reserves at the end of FY22.

The budget does not include the commuter rail budget carve-out which was instituted a number of years ago to gradually acclimate the budget to the \$350k annual payments to FDOT for the city's share of the commuter rail system. Payment for the system has been delayed and it's possible that a penny sales tax for transportation improvements may ultimately support this obligation.

The General Fund budget also plans for \$315,000 in savings from vacant positions. These savings come from the regular turnover and job vacancy that is created when an employee leaves their position and no wages or benefits need to be paid until the position is filled again. Regular budget meetings ensure that these funds do not get spent on operational activities but stay part of personal expenses only.



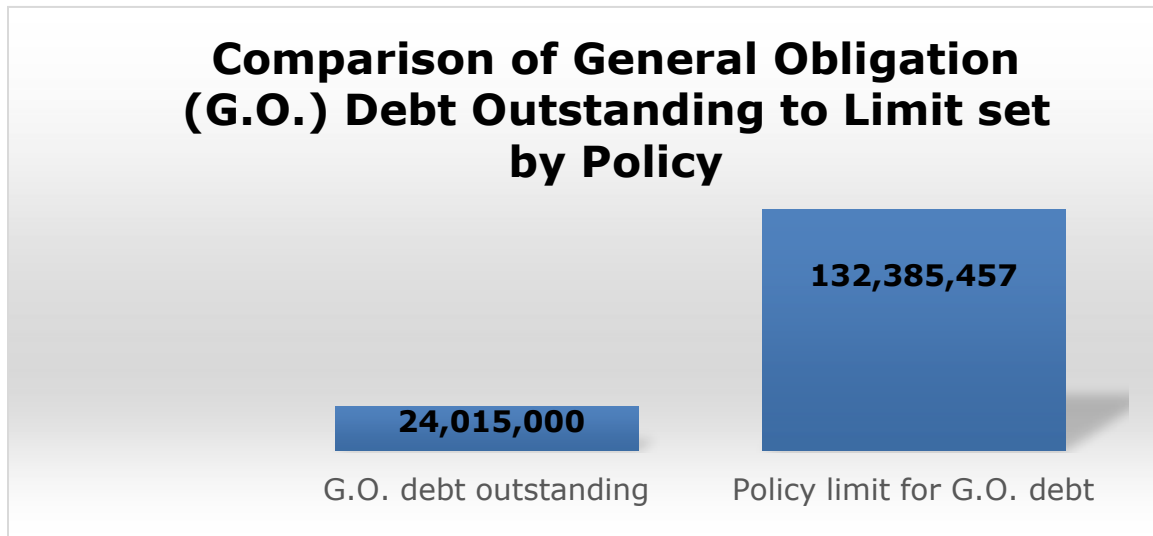
debt service

CITY OF WINTER PARK
DEBT SERVICE
Fiscal Years 2019/2020 through 2021/2022

	<u>Actual</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Budgeted</u> <u>2021/2022</u>	<u>Dollar Chg</u> <u>2020/2021 to</u> <u>2021/2022</u>	<u>% Change</u> <u>2020/2021 to</u> <u>2021/2022</u>
<u>EXPENDITURES</u>					
<u>General Fund</u>					
2011 General Obligation Bonds	812,475	814,700	-	(814,700)	-100.00%
2017 General Obligation Bonds (Library)	1,802,050	1,803,550	1,801,800	(1,750)	-0.10%
2020 General Obligation Bonds (Library)	-	145,655	147,600	1,945	
Trane Air Conditioning	196,605	196,603	146,889	(49,714)	-25.29%
2012A Orange Ave Note Refunding	148,704	150,592	147,417	(3,175)	-2.11%
2012B Park Avenue Note Refunding	244,159	249,675	-	(249,675)	-100.00%
Total	\$ <u>3,203,992</u>	\$ <u>3,360,775</u>	\$ <u>2,243,706</u>	\$ <u>(1,117,069)</u>	<u>-33.24%</u>
<u>Community Redevelopment Agency</u>					
2006 Bonds	161,509	161,355	165,909	4,554	2.82%
Community Center Bonds	714,312	709,896	709,472	(424)	-0.06%
2012 Bonds	623,591	619,805	620,716	911	0.15%
Total	\$ <u>1,499,412</u>	\$ <u>1,491,056</u>	\$ <u>1,496,097</u>	\$ <u>5,041</u>	<u>0.34%</u>
<u>Water and Sewer Fund</u>					
Paying Agent Fees	825	2,000	2,000	-	0.00%
2010 Revenue Bonds	771,783	302,936	-	(302,936)	-100.00%
2011 Revenue Bonds	135,005	1,947,458	324,625	(1,622,833)	-83.33%
2017 Revenue Bonds	1,294,952	1,078,782	2,819,490	1,740,708	161.36%
2020 Revenue Bonds	-	1,324,233	1,601,611	277,378	
Total	\$ <u>2,202,565</u>	\$ <u>4,655,409</u>	\$ <u>4,747,726</u>	\$ <u>92,317</u>	<u>1.98%</u>
<u>Electric Services Fund</u>					
Paying Agent & Broker Fees	\$ 750	\$ 2,000	\$ 2,000	\$ -	0.00%
2005 Revenue Bonds	-	-	-	-	
2019 Revenue Bonds	-	2,217,846	2,224,300	6,454	0.29%
2009 Revenue Bonds	-	-	-	-	
2010 Revenue Bonds	105,920	362,760	359,280	(3,480)	-0.96%
2014 Revenue Bonds	163,030	518,302	518,302	-	0.00%
2014A Revenue Bonds	139,484	411,262	412,890	1,628	0.40%
2016 Revenue Bonds	590,476	1,246,918	1,246,668	(250)	-0.02%
Line of Credit	20,333	20,500	20,500	-	0.00%
Total	\$ <u>1,019,993</u>	\$ <u>4,779,588</u>	\$ <u>4,783,940</u>	\$ <u>4,352</u>	<u>0.09%</u>

Debt Service

The City's Debt Management Policy provides the framework for evaluating debt transactions as well as fund balance and financial reporting policies. This policy limits the amount of general obligation debt to 2% of the assessed taxable value. As of September 30, 2021, total general obligation debt outstanding was \$24,015,000 and 2% of assessed taxable value totaled over \$132 million which means that the city is only using 18% of its debt capacity limit according to policy.

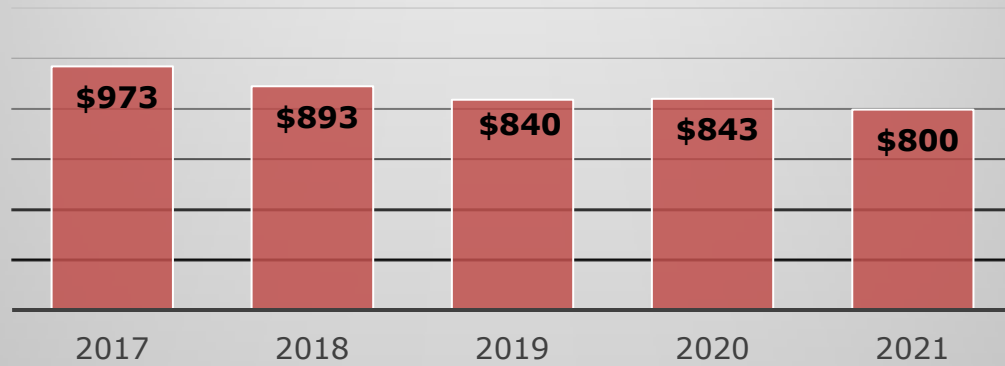


There are no legal limitations placed upon the amount of debt the City may issue by either the City's Charter, code, ordinances or by the Florida Statutes. The City's Charter does require voter referendum for the following categories of bonds:

- General obligation bonds.
- Revenue bonds intended to finance enterprises or projects, which involve the purchase, lease and/or acquisition of real property.
- Revenue bonds which pledge specific non ad valorem taxes as the primary source(s) of revenue to pay the principal and interest and which have a principal value in excess of one million dollars.

This dollar limitation is adjusted annually as of the end of the fiscal year in accordance with changes in the cost-of-living as published by the federal government. The limitation, as adjusted, at September 30, 2021 was \$2,710,574. However, voter referendum approval is not required prior to the issuance of revenue bonds, which finance the purchase, lease and/or acquisition of park real property and/or park projects by the city or agencies of the city.

General Obligation Debt per Capita



The next several pages provide debt service detail of principal and interest payments over the life of the City's currently outstanding bond issues.

General Obligation Bonds, Series 2017 & 2020

The proceeds of these bond issue were used to fund the construction of the Library and Events Center Project at MLK Park. This was a voted debt service referendum and funding support is calculated and allocated for the property tax bills each year.

Issue	Year	Principal	Interest	Total
General Obligation Bonds, Series 2017	2022	980,000	820,800	1,800,800
Original Issue Amount: \$27,500,000	2023	1,030,000	771,800	1,801,800
Original Issue Date: June 1, 2017	2024	1,080,000	720,300	1,800,300
Interest Rate: 2.66%	2025	1,135,000	666,300	1,801,300
Pledged Revenue: Voted debt service millage	2026	1,195,000	609,550	1,804,550
Moody's rated Aa1	2027	1,255,000	549,800	1,804,800
	2028	1,315,000	487,050	1,802,050
	2029	1,370,000	434,450	1,804,450
	2030	1,425,000	379,650	1,804,650
	2031	1,465,000	336,900	1,801,900
	2032	1,510,000	292,950	1,802,950
	2033	1,555,000	247,650	1,802,650
	2034	1,600,000	201,000	1,801,000
	2035	1,650,000	153,000	1,803,000
	2036	1,700,000	103,500	1,803,500
	2037	1,750,000	52,500	1,802,500
TOTAL		22,015,000	6,827,200	28,842,200

Issue	Year	Principal	Interest	Total
General Obligation Bond, Series 2020	2022	110,000	37,600	147,600
Original Issue Amount: \$2,095,000	2023	110,000	35,532	145,532
Original Issue Date: March 18, 2020	2024	110,000	33,464	143,464
Interest Rate: 1.88%	2025	115,000	31,396	146,396
Pledged Revenue: Voted debt service millage	2026	115,000	29,234	144,234
Moody's rated Aa1	2027	120,000	27,072	147,072
	2028	120,000	24,816	144,816
	2029	125,000	22,560	147,560
	2030	125,000	20,210	145,210
	2031	130,000	17,860	147,860
	2032	130,000	15,416	145,416
	2033	135,000	12,972	147,972
	2034	135,000	10,434	145,434
	2035	135,000	7,896	142,896
	2036	140,000	5,358	145,358
	2037	145,000	2,726	147,726
TOTAL		2,000,000	334,546	2,334,546

Orange Avenue Refunding Revenue Note, Series 2012A

This loan represents a refinancing of the original Orange Avenue Revenue Improvement Note, Series 2007, at a lower interest rate. The proceeds of this loan were used to provide funding for streetscaping improvements on Orange Avenue. The loan will be repaid from non-ad valorem General Fund revenues. Assessments to owners of property adjacent to the improved area provide funding for the annual debt service.

Issue	Year	Principal	Interest	Total
Orange Avenue Refunding Revenue Note, Series 2012A	2022	125,000	22,417	147,417
Original Issue Amount: \$2,230,000	2023	130,000	19,178	149,178
Original Issue Date: December 1, 2007	2024	130,000	15,876	145,876
Original Interest Rate: 4.348%	2025	135,000	12,510	147,510
Refunded Interest Rate: 2.54%	2026	140,000	9,018	149,018
Pledged revenue: Non-ad valorem General Fund revenue	2027	140,000	5,461	145,461
	2028	145,000	1,842	146,842
TOTAL		945,000	86,302	1,031,302

Energy Improvement Loan, Series 2011

The proceeds of this loan were used to provide funding for upgrades to air conditioning and lighting in various City facilities. Federal grants were also used to fund a portion of this project. The loan will be repaid from non-ad valorem General Fund revenues.

Issue	Year	Principal	Interest	Total
Energy Improvement Loan, Series 2011	2022	144,683	2,206	146,889
Original Issue Amount: \$1,725,656				
Original Issue Date: June 29, 2011				
Interest Rate: 3.05%				
Pledged revenue: Non-ad valorem General Fund revenue				
TOTAL		144,683	2,206	146,889

Water and Sewer Revenue Bonds, Series 2020

The proceeds of this bond issue were used to refund the Water and Sewer Revenue Bonds, Series 2010, which were used to refinance the Series 2004 and financed upgrades to the ozone water treatment process at all City WTPs, construct two new WTPs to replace the old Swoope and University WTPs, the remainder of the City's obligation for improvements at the Iron Bridge Wastewater Treatment Facility, the City's portion of the improvements to the South Seminole and North Orange County Wastewater Treatment Authority system, two years of the City's renewal and replacement program and other distribution system improvements. The 2010 bonds also provided funding for the extension of sanitary sewer service along Fairbanks Avenue from 17-92 to I-4.

Issue	Year	Principal	Interest	Total
Water and Sewer Revenue Bond, Series 2020	2022	1,292,500	309,111	1,601,611
Original Issue Amount: \$14,565,000	2023	1,295,000	289,399	1,584,399
Original Issue Date: December 1, 2020	2024	1,330,000	259,343	1,589,343
Interest Rate: 2.29%	2025	1,385,000	228,256	1,613,256
Pledged revenue: net revenues of the water and sewer system	2026	1,430,000	196,024	1,626,024
Moody's rated Aa2	2027	1,480,000	162,704	1,642,704
Standard & Poors rated AA-	2028	1,515,000	128,412	1,643,412
	2029	1,575,000	93,032	1,668,032
	2030	1,615,000	56,506	1,671,506
	2031	1,660,000	19,007	1,679,007
TOTAL		14,577,500	1,741,794	16,319,294

Water and Sewer Revenue Bonds, Series 2011

The proceeds of this bond issue were used to refund the Water and Sewer Revenue Bonds, Series 2002 maturing after December 1, 2012. The 2002 bonds were used to finance basic improvements at the City's water treatment plants (WTP) and a portion of the City's share of improvements at the Iron Bridge Wastewater Treatment Facility owned by City of Orlando.

Issue	Year	Principal	Interest	Total
Water and Sewer Revenue Bonds, Series 2011	2022	1,855,000	46,375	1,901,375
Original Issue Amount: \$14,155,000				
Original Issue Date: October 20, 2011				
Interest Rate: 2.00% - 5.00%				
Pledged revenue: net revenues of the water and sewer system				
Moody's rated Aa2				
Standard & Poors rated AA-				
TOTAL		1,855,000	46,375	1,901,375

Water and Sewer Revenue Bonds, Series 2017

The proceeds of this bond issue were used to refund the Water and Sewer Revenue Bonds, Series 2009, which were a partial refunding of the Series 2004 bonds that provided funding for an automated meter reading system and improvements at the Iron Bridge Wastewater Treatment Facility.

Issue	Year	Principal	Interest	Total
Water and Sewer Revenue Bonds, Series 2017	2022	1,975,833	843,657	2,819,490
Original Issue Amount: \$35,030,000	2023	2,325,000	812,435	3,137,435
Original Issue Date: December 19, 2017	2024	2,365,000	751,465	3,116,465
Interest Rate: 2.60%	2025	2,385,000	689,715	3,074,715
Pledged revenue: net revenues of the water and sewer system	2026	2,410,000	627,380	3,037,380
Moody's rated Aa2	2027	2,435,000	564,395	2,999,395
Standard & Poors rated AA-	2028	2,480,000	500,500	2,980,500
	2029	2,495,000	435,825	2,930,825
	2030	2,525,000	370,565	2,895,565
	2031	2,560,000	304,460	2,864,460
	2032	2,575,000	237,705	2,812,705
	2033	2,595,000	170,495	2,765,495
	2034	2,615,000	102,765	2,717,765
	2035	2,645,000	34,385	2,679,385
TOTAL		34,385,833	6,445,747	40,831,580

Electric Revenue Bonds, Series 2019

The proceeds of this bond issue were used to refund a portion of the Electric Revenue Bonds, Series 2009A and 2009B

Issue	Year	Principal	Interest	Total
Electric Revenue Bond, Series 2019	2022	1,395,000	798,573	2,193,573
Original Issue Amount: \$25,405,000	2023	1,450,000	749,070	2,199,070
Original Issue Date: July 9, 2019	2024	1,485,000	698,001	2,183,001
Interest Rate: 3.48%, fixed	2025	1,530,000	645,540	2,175,540
Pledged revenue: net revenues of the electric system	2026	1,585,000	591,339	2,176,339
Moody's rated A1	2027	1,640,000	535,224	2,175,224
Fitch Ratings rated A+	2028	1,680,000	477,456	2,157,456
	2029	1,745,000	417,861	2,162,861
	2030	1,760,000	356,874	2,116,874
	2031	1,770,000	295,452	2,065,452
	2032	1,820,000	232,986	2,052,986
	2033	1,890,000	168,432	2,058,432
	2034	1,955,000	101,529	2,056,529
	2035	985,000	50,373	1,035,373
	2036	955,000	16,617	971,617
TOTAL		23,645,000	6,135,327	29,780,327

Electric Revenue Bonds, Series 2010

The proceeds of this bond issue were used to refund the remaining Electric Revenue Bonds, Series 2005B

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2010	2022	265,000	93,520	358,520
Original Issue Amount: \$5,245,000	2023	270,000	84,960	354,960
Original Issue Date: December 20, 2010	2024	280,000	76,160	356,160
Interest Rate: 3.2%, subject to adjustment after 15 years	2025	290,000	67,040	357,040
Pledged revenue: net revenues of the electric system	2026	300,000	57,600	357,600
Moody's rated A1	2027	310,000	47,840	357,840
Fitch Ratings rated A+	2028	320,000	37,760	357,760
	2029	330,000	27,360	357,360
	2030	340,000	16,640	356,640
	2031	350,000	5,600	355,600
TOTAL		3,055,000	514,480	3,569,480

Electric Refunding Revenue Bonds, Series 2014

The proceeds of this bond issue were used to refund a portion of the variable rate Electric Revenue Bonds, Series 2005A to a fixed rate financing at a historically low rate.

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2014	2022	365,000	148,302	513,302
Original Issue Amount: \$7,680,000	2023	375,000	138,165	513,165
Original Issue Date: June 13, 2014	2024	385,000	127,753	512,753
Interest Rate: 2.74%, fixed	2025	395,000	117,066	512,066
Pledged revenue: net revenues of the electric system	2026	405,000	106,106	511,106
Moody's rated A1	2027	415,000	94,873	509,873
Fitch Ratings rated A+	2028	430,000	83,296	513,296
	2029	440,000	71,376	511,376
	2030	450,000	59,183	509,183
	2031	465,000	46,648	511,648
	2032	475,000	33,771	508,771
	2033	490,000	20,550	510,550
	2034	505,000	6,918	511,918
TOTAL		5,595,000	1,054,007	6,649,007

Electric Refunding Bonds, Series 2014A

The proceeds of this bond issue were used to refund an additional portion of the variable rate Electric Revenue Bonds, Series 2005A to a fixed rate financing at a historically low rate. This adds to the bonds refunded from the Series 2014.

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2014A	2022	280,000	127,076	407,076
Original Issue Amount: \$7,680,000	2023	290,000	118,554	408,554
Original Issue Date: November 3, 2014	2024	300,000	109,733	409,733
Interest Rate: 2.99%, fixed	2025	310,000	100,614	410,614
Pledged revenue: net revenues of the electric system	2026	315,000	91,270	406,270
Moody's rated A1	2027	325,000	81,701	406,701
Fitch Ratings rated A+	2028	335,000	71,834	406,834
	2029	345,000	61,668	406,668
	2030	355,000	51,203	406,203
	2031	365,000	40,440	405,440
	2032	380,000	29,302	409,302
	2033	390,000	17,790	407,790
	2034	400,000	5,980	405,980
TOTAL		4,390,000	907,165	5,297,165

Electric Refunding Bonds, Series 2016

The proceeds of this bond issue were used to refund the majority portion of the variable rate Electric Revenue Bonds, Series 2007 to a fixed rate financing at a historically low rate.

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2016	2022	705,000	524,293	1,229,293
Original Issue Amount: \$18,260,000	2023	740,000	488,168	1,228,168
Original Issue Date: May 12, 2016	2024	775,000	450,293	1,225,293
Interest Rate: 2.74%, fixed	2025	815,000	410,543	1,225,543
Pledged revenue: net revenues of the electric system	2026	860,000	368,668	1,228,668
Moody's rated A1	2027	900,000	338,168	1,238,168
Fitch Ratings rated A+	2028	915,000	320,018	1,235,018
	2029	935,000	300,934	1,235,934
	2030	955,000	276,675	1,231,675
	2031	985,000	247,575	1,232,575
	2032	1,015,000	217,575	1,232,575
	2033	1,045,000	186,675	1,231,675
	2034	1,070,000	154,950	1,224,950
	2035	1,105,000	122,325	1,227,325
	2036	1,140,000	88,650	1,228,650
	2037	1,175,000	53,925	1,228,925
	2038	1,210,000	18,150	1,228,150
TOTAL		16,345,000	4,567,585	20,912,585

Community Redevelopment Agency Redevelopment Refunding Revenue Note, Series 2012

This note represents a refunding of four prior CRA debt issuances: Series 2003-1, 2003-2, 2005-1, and 2005-2. These were all refinanced in 2012 to take advantage of significantly lower interest rates. The original projects funded included various streetscapes, downtown public parking structure projects, housing rehabilitation, purchase of land for affordable housing, undergrounding of electric utilities, and partial construction of the Winter Park Welcome Center. The refunded debt will save the CRA approximately \$50,000 annually.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency Redevelopment Refunding Revenue Note, Series 2012	2022	590,000	30,716	620,716
Original Issue Amount (total all 4 loans): \$8,722,000	2023	595,000	16,386	611,386
Original Issue Dates: October 29, 2003, December 30, 2003, & December 28, 2005	2024	190,000	6,893	196,893
Interest Rate: 2.42%	2025	190,000	2,298	192,298
Old Interest Rate: 3.78% - 5.91%				
Pledged revenue: Tax increment revenue from the Community Redevelopment Area				
Bond issue not rated				
TOTAL		1,565,000	56,293	1,621,293

Community Redevelopment Agency Revenue Bond, Series 2006

The proceeds of this loan were used to provide funding for affordable housing and several streetscape projects as well as pedestrian crossing and intersection improvement projects.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency Revenue Bond, Series 2006	2022	145,000	20,909	165,909
Original Issue Amount: \$2,155,000	2023	150,000	15,171	165,171
Original Issue Date: September 19, 2006	2024	155,000	9,239	164,239
Interest Rate: 3.89%	2025	160,000	3,112	163,112
Pledged revenue: Tax increment revenue from the community redevelopment area				
Bond issue not rated				
TOTAL		610,000	48,431	658,431

Community Redevelopment Agency Revenue Bond, Series 2010

The proceeds of this loan were used to provide funding for construction of a new Winter Park Community Center.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency Revenue Bond, Series 2010	2022	580,000	129,472	709,472
Original Issue Amount: \$8,100,000	2023	605,000	102,928	707,928
Original Issue Date: February 16, 2010	2024	635,000	75,152	710,152
Interest Rate: 4.48%	2025	665,000	46,032	711,032
Pledged revenue: Tax increment revenue from the community redevelopment area	2026	695,000	15,568	710,568
Bond issue not rated				
TOTAL		3,180,000	369,152	3,549,152



cash reserves

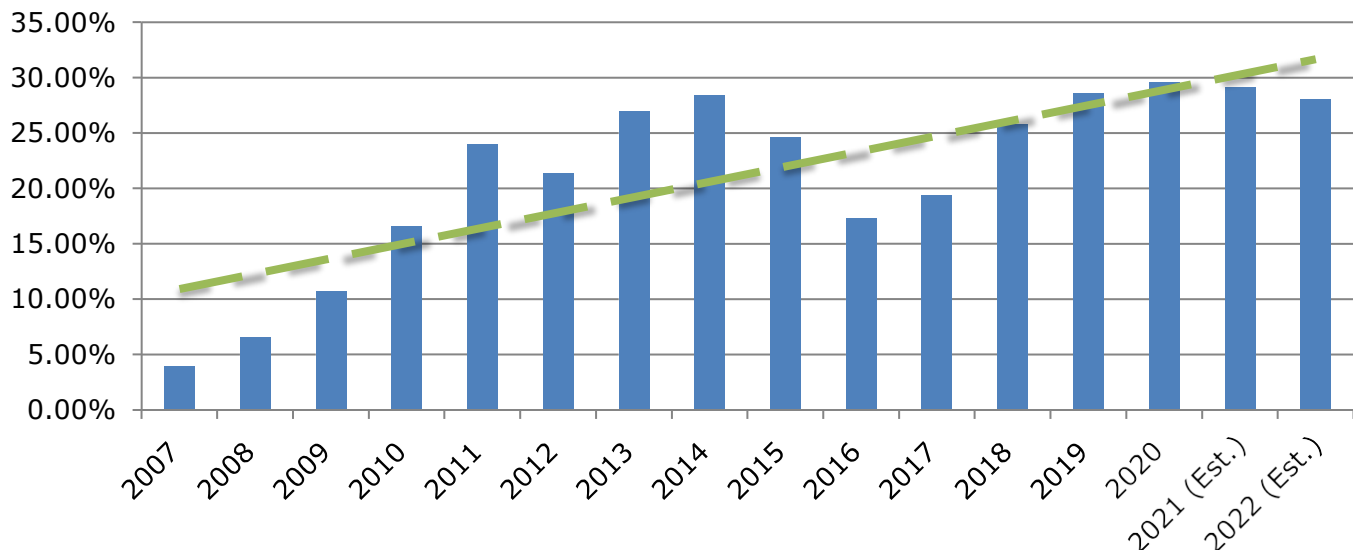
Cash Reserves

Governments hold cash in reserve for a variety of reasons. Often money is set aside to prepare for emergencies, such as natural disasters or unrealized revenues. Reserves may also be accumulated to fund specific projects or to position the City to take advantage of matching grants or land purchase opportunities.

General Fund

From 2001 to 2007 the city's General Fund Reserves were drawn down for a variety of reasons and reached a dangerously low level of 4% of recurring expenditures at the end of 2007. At that time, the city established a goal to rebuild unreserved fund balance to equal 30% of recurring General Fund expenditures over the next several years. Through disciplined fiscal prudence of the City Commission and management, the city has rebuilt its reserves percentage and reached the 30% goal in FY 20. Then the pandemic arrived and has put some downward pressure on maintaining this goal. The original budget for FY21 included \$555k in contingency to add to fund balance and help to maintain the reserves percentage. Unfortunately, continued weakness in pandemic sensitive revenue sources such as the half-cent sales tax, forced the city to make a mid-year budget adjustment and \$634k was cut from the budget which included the contingency. Early projections of where FY21 will end are showing a slightly positive performance over breakeven at \$80k added to fund balance, leaving approximately \$16.9 million in unencumbered reserves or 29% of reoccurring operating expenses. The budget for FY22 plans to add \$658k in contingency, and if unspent, will put cash reserves at \$17.5 million but the reserve ratio will continue to fall slightly to 28%. This is because the pace of expenditure growth rate in the fund is outpacing the revenues being set aside to add to contingency even though the amount of contingency set aside is double what is required by budget policy. The following graph highlights the history of unassigned fund balance.

Unassigned General Fund Balance as a Percentage of Budgeted Expenditures



While best practices vary, typically at least 15% to 20% is considered prudent to act as a safety net. In addition, the city's excellent credit rating and pooled cash provide it ample resources to face future uncertainty. The Ten-Year Pro-forma portion of this document examines the long-term cash position of the General Fund and its reserves and provides insight into future challenges and opportunities.

Water and Wastewater Utility

The Commission adopted goal for Water and Wastewater Utility Fund working capital is 45 days of operating expenses less amortization. At the end of FY 22 the Water and Wastewater Utility is expected to have 142 days of working capital on hand (\$10.4 million) well in excess of the budget goal. This is a decline from the prior year as use of fund balance to pay large capital obligations, such as the shared use agreement with the City of Orlando for the Iron Bridge wastewater facility, have dropped this balance. Additional other major future major projects such as payments to regional partners for capital costs associated with treatment plants as well as large county led road projects that require relocation of utilities, will draw down on cash balances. These upcoming projects highlight the difficulty for the utility in performing long-range capital planning as significant changes (over \$3 million difference since last year) can occur to capital requirements and the projects are outside of the utility's control. Having a strong cash position is the best long-term planning strategy for the utility to face this challenge and near-term action on rates may be necessary to begin addressing these needs. This is discussed more fully in the Ten-Year Pro-forma section of this document.

Electric Utility

The Commission adopted goal for Electric Fund working capital is 45 days of operating expenses less amortization. At the end of FY 22 the Electric Utility is expected to have 145 days of working capital or about \$10.8 million and a positive cash balance of almost \$3 million. This is a significant improvement from only a couple years ago when the utility's cash position was negative and rating agencies were expressing concern. This highlights the benefit the utility is receiving from its negotiated bulk power deal with FMPA, which is saving over 20% on expenses on an ongoing basis. This has enabled the utility to expand its undergrounding effort, promote sustainable solar projects, and invest in the reliability of its infrastructure and substations all while adding cash back to the balance sheet. The cash balance of the utility expressed here and in the Ten-Year Pro-forma section of this document assume that \$1.8 million in FDOT reimbursement for undergrounding work the utility performed on W. Fairbanks Ave, will be received, as well as \$463k from FDOT for Hurricane Irma reimbursement, and a half-million payout to Duke Energy for territory acquisition in the Ravaudage development. Overall the utility is in an excellent and rapidly improving cash position which will give it great flexibility to pursue other capital projects while having some of the lowest electric rates in the state.



5-year cip

Capital Improvements Plan

American Recovery Plan Act (ARPA)

The passage of this law provides local governments all over the nation with funds to support the loss of revenues due to the pandemic while also providing for enhanced funding to make capital improvements. In FY22 the city budget will utilize \$2 million of the estimated \$15.4 million in earmarked funds to support the operating budget while the city waits for the economically sensitive revenues of sales taxes and facility rentals to return to pre-pandemic levels. The remaining funds have been undergoing a strategic planning discussion at the City Commission level and a number of projects have been highlighted that are capital in nature. At the time of writing this document, the city has only just received the promised funds and because project priorities are subject to change, the discussed capital projects have not been formally included in the 5-Year CIP but will be acknowledged below. The only exception is that \$150k was set aside by the City Commission to support Stormwater work. As full guidance on how funds may be utilized has still not been settled, there may be items listed here that could become ineligible for this funding source.

The City of Winter Park is anticipating Federal and State provided stimulus funding to be paid over two years during FY22-23. The major projects currently earmarked for the funding include:

- Information Technology: Implementation to Cyber Security Enhancements estimated at \$500k to purchase additional backup capacity for rapidly expanding data along with a cyber vault for protection against ransomware.
- Fire Training Facility (\$550k). The current city training contract is expiring with no renewal and could provide the solution of sourcing the training facility to neighboring Fire departments.
- Planning & Transportation (\$1,500,000): Sets aside \$750k for traffic enhancements, and \$250k for neighborhood traffic calming and \$500k for a mobility connection between Progress Point Park and Mead Gardens.
- Progress Point Park (\$3.4 million): Improvements to develop a park at Progress Point.
- Old Library Building Repairs (\$300k): Improvements to replace the roof and HVAC at the old library building that will need to be replaced if the building is to be kept in working order.
- Progress to Mead Connector (\$500k): To create a connectivity element between the proposed Progress Point Park and Mead Gardens.
- Central Park Stage (\$400k): Additional funding to supplement the \$500k set aside by the CRA to replace the stage in Central Park.
- Dinky Dock (\$154k): Funding that was previously removed from the budget to make improvements to the parking and landscaped areas at this park.
- Boat Tour Canal Dredging (\$100k): Funding to dredge the canals and restore ease of access for this popular tourism activity.
- Fiber and Wi-Fi Expansion (\$1.2 million): Funding to pay for the recently approved contract to connect all city facilities on fiber in a public-private

partnership with local company Frog. Also includes \$250k to expand free public Wi-Fi at public parks and rights-of-way.

- Smart City Enhancements (\$1 million): Funds set aside to make transportation and public safety improvements using smart city technologies. This will be advised in part by a Smart City Task Force convened to provide advice to staff.
- Stormwater Capital Improvements (\$150k): To supplement capital funding to needed stormwater improvement projects in the city.
- Meadows Park at Margaret Square (101,750): Funding to rebuild the park by the city's Tree Farm property that serves the Margaret Square community.
- Large Scale Rebricking Enhancements (\$500k): Provides funding to redo major bricked thoroughfares in the city that have become uneven and need to be releveled and replaced.

These items are not formally integrated into the budget at this time as the amount of funding, the allocation, and the approved uses could undergo amendments. These are listed here to serve as context for the wider capital conversation in the CIP and as the budget process evolves for FY22, and more details become known, aspects of ARPA funding may become incorporated into the final budget document.

Capital Improvement Plan

The following five-year Capital Improvement Plan (CIP) reflects planned expenditures over the next five years for items that have a useful life of more than one year, are capital in nature and equal or exceed \$25,000. Each capital project listed will include the funding source, a brief description of the project, and whether the completion of the project will result in any ongoing operational costs. Additionally, there are some needs identified beyond the five-year timeline to be completed as funding becomes available.

The CIP is reviewed and updated each year in cooperation with City Staff and their respective advisory boards. Projects are often reprioritized as Commission and community priorities shift, unforeseen needs arise, or available funding changes. The five-year CIP contains \$21.6 million in projects for FY22 and the revenue sources that support these improvements are outlined in the following graph:

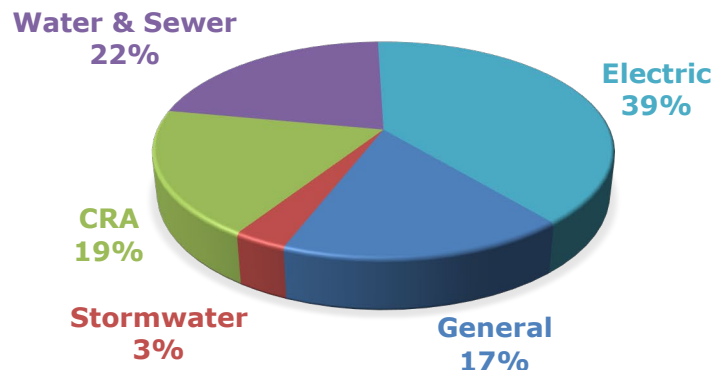
CIP Funding Sources by Type FY 2022



The largest portions of funding are made up by the Electric Services at \$8.5 million and the CRA Tax Increment Funding at \$4 million. The Electric Service fees, represent about a \$1.7 million increase over last year's funding due to expanded allocation for undergrounding efforts at an annual budget of \$6.4 million, an estimated \$500k for a solar awning at the City Operations compound to promote sustainability and provide weather protection for heavy machinery, and \$250k for substation upgrades to maintain exceptional quality of service. The CRA Tax Increment Funding of \$4 million comprised \$2.4 million towards the acquisition of the post office property, \$625k to do field and monument work at MLK Park, \$500k to contribute to the rebuild of the Central Park Stage, and \$400k for a New York streetscape improvement. General Fund spending is increasing \$900k to \$3.7 million, reflecting the recovery of revenue outlook post-pandemic. This funding supports Public Works, Parks, IT, Public Safety, and general city capital projects.

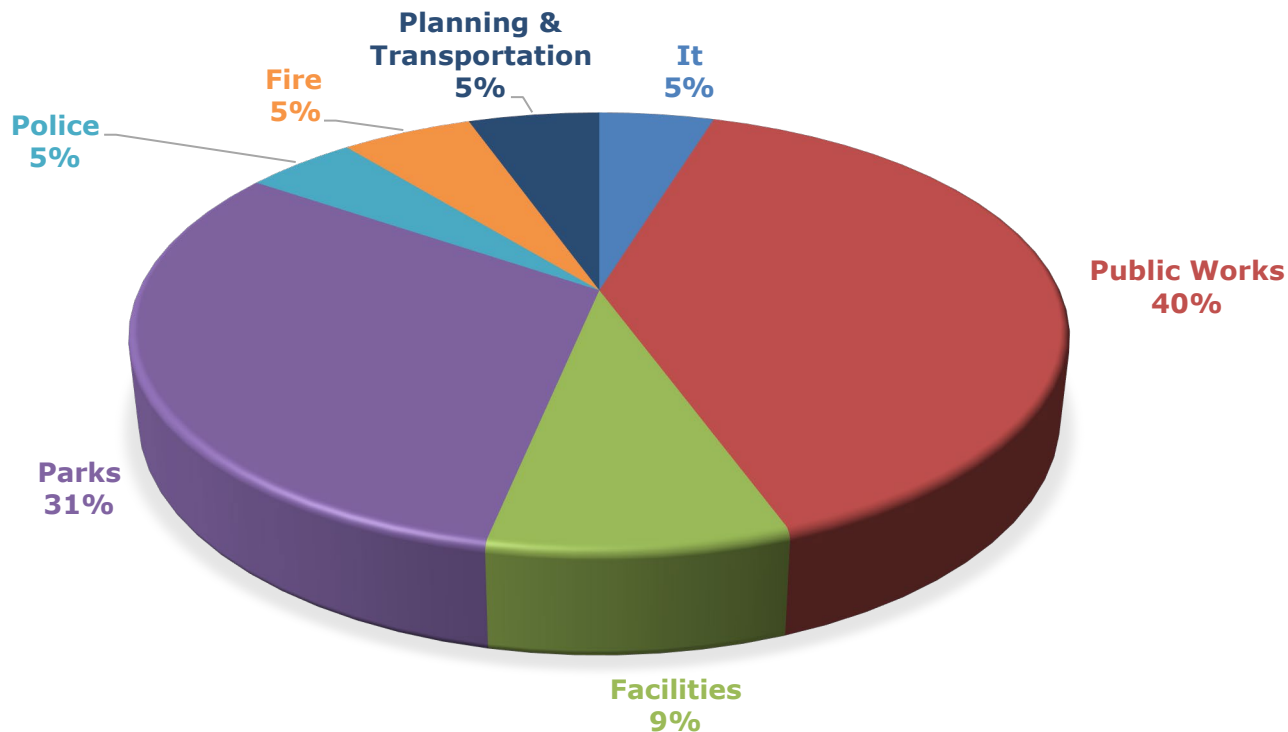
The City's investment in infrastructure is broken down into the following spending categories by type and each category is then explained in detail:

CIP ALLOCATION BY FUND TYPE FY 2022



General Fund

GENERAL CIP PROJECTS BY CATEGORY FY 2022



Public Works:

Pavement Resurfacing and Sidewalk and Bikepath Repairs: The proposed capital plan increases funding by \$250k to increase total miles of resurfacing and repairs as well as continue funding to meet the goal of keeping 85% of our roads at a PASER rating of 5 or above repaving 11 lane miles of asphalt roads. The plan also provides for spot leveling repairs of 2 miles of brick streets. Total funding in FY 22 will be \$1.26 million.

Facility Replacement: This account handles major repairs to the numerous facilities and buildings owned and operated by the city. Examples of projects could include roof replacement, AC replacement, flooring, and painting as well as smaller capital improvement items that protect the city's investment and keep the city's buildings and real estate assets functioning efficiently. Funding is scheduled to be maintained at \$500k annually and will primarily be used to replace roofs at city facilities in FY22.

Ravadauge Infrastructure Reimbursement: Funding of \$200k was reserved as a placeholder estimate for future payments to the developer of the Ravadauge project for reimbursement of road construction. This agreement in FY18 approved by the City Commission provides no more than a total of \$1.2 million over 10 years to be reimbursed through permitting and tax increment revenues associated with the project. The roads built will become city roads and are being built at a standard and

quality higher than would normally have been provided by the City. Future estimates for reimbursement are estimates and subject to change depending upon permitting activity and property tax valuations.

Planning & Transportation:

Bicycle/Pedestrian and Signalization Improvements: Last year the city withheld adding funds to this ongoing project due to the account balance. Funding will resume in FY22 with \$200k budget for new sidewalks and signalization projects while also maintaining high quality rights-of-way.

Information Technology:

Information Technology Upgrades: As more and more city services delivery relies on technology, the need to invest more in this area increases. The work-at-home mandates put in place by the pandemic have highlighted even more the critical nature of investing in technology. In FY 22 funding is primarily expected to upgrade site securitization, improving cameras and access controls at city buildings. Funding for this project will come from the General Fund as well as contributions from the Electric and Water & Wastewater Utilities. Total funding for IT infrastructure improvements in FY 22 will be \$350k.

Parks & Recreation:

General Parks Major Maintenance: This fund provides for capital repairs and replacement as needed throughout the city. The Parks Department increasingly has need of a designated fund to act as a reserve for future capital expenditure replacement. In FY 22, funding is budgeted at \$115k and will upgrade the fencing and field renovations at Ward baseball fields, scheduled mini park restorations, and a reserve for parks renovations.

Showalter Field Improvements: Delayed in last year's CIP due to reduced funding, this CIP restores funding and begins two years of restorations to fields at Ward Park. In FY22 funding is set aside at \$125k.

Athletic Field and Tennis Lighting: Funding for this project has been restored to \$200k from last year's budget constraints. Scheduled replacement will resume upgrading the lighting at the city's athletic fields. This project replaces old wooden light poles and upgrades fixtures with LEDs where possible.

Cady Way Pool Improvements: Funding for a filter tank replacement at \$100k is scheduled in FY22. This project replaces and improves the assets at the Cady Way Pool.

Cemetery Enhancements & Maintenance Facility: This major 3-part project rolls together a number of downtown enhancements related to the cemeteries. Funding in FY 22 of \$500k will be used towards completing the columbarium project at Palm Cemetery. These projects will eventually increase capacity at both cemeteries and prolong their useful life, adding over \$4 million in future sales capacity and providing

a new and enhanced service offering. Altogether, the project utilizes existing city land assets, reconfigures services to promote efficiency, beautifies the local cemeteries, and provides a significant revenue enhancement opportunity. The future completion of this project will largely depend upon finding a suitable location to relocate the maintenance functions at the existing facility so that it can be turned into an attractive complementary building that would serve for indoor columbarium services as well as outdoor.

Pavilion Replacements: Funding for two pavilion replacements at \$85k is scheduled in FY22. This project was postponed due to funding and improves rentable shaded structure pavilions at Ward Park.

Tennis Center Improvements: Funding for a hitting wall and well install at \$30k is scheduled in FY22. The increase in memberships and use of the Tennis Center will benefit from the new hitting wall. The install of a well will save the City money on irrigation of potable water. Additional capital improvements to the courts are scheduled in the 5-year plan.

Future Parks Projects: The CIP also includes planned future funding for additional Parks Department projects including Lake Baldwin Park improvements, improvements to the Tennis Center, centralization of maintenance services at the Swoope site, further improvements to Showalter Field, and the development of a Northwest Sports complex.

Fire-Rescue:

The Fire Safety Equipment CIP creates a needed funding reserve for critical capital purchases and enhancements for the City's Fire Department. The current station alerting system requires the upgrade to the emergency communications dispatch system. Building on the improvements to the station alerting system, this upgrade will make improvements to the software utilized by the emergency communications center for Fire response. The new CAD will reduce dispatching time, utilize modern overlay mapping systems and integrate with automatic vehicle location (AVL) systems. The new CAD can be interfaced with area-agency CAD's to reduce time in requesting mutual aid. The existing CAD was installed in 2012 and has exceeded its service life. Total funding in FY 22 will be \$200k and this will contribute to the existing project balance so that this improvement can be completed.

Police:

This addition to the CIP creates a funding source for the needed replacement and purchase of Police Safety equipment. The CIP funding allocated over FY20–24 will be saved to replace the aging Motorola Radios estimated to cost \$682k in total. The current radios have been discontinued and will no longer be serviceable by the end of 2023.

Future General City Projects:

A number of major projects are currently being evaluated at the Commission level and are part of the strategic capital conversations underway. This includes work on

acquisition for the post office site that will likely need more funding than put aside in previous years in the CRA, development of the Progress Point site with the use of ARPA funding, and evaluating the uses for the Old Library Site with the use of ARPA funding. As these have already been funded or could be using potential ARPA funds that are still uncertain, these projects are not included in the long-term needs section of the CIP.

The need to eventually re-evaluate the existing City Hall is still contemplated in Other Long-term Needs in the CIP. The scope and scale of this project and the uncertainty of timing make it an unlikely opportunity to occur within the next 5 years unless it becomes part of the effort to repurpose the old library site on New England Ave.

Funding for the implementation of improvements at Mead Garden were greatly aided in FY21 with the Commission decision to provide \$500k for enhancements. The long-term needs portion of the CIP has been accordingly reduced.

The Fire Department has alerted that station 64 will ultimately need to be replaced and is looking at just over a 5-year horizon to prepare for this expenditure which is currently estimated at \$1 million and has also accelerated the need to consider replacing station 62 in FY25, which is responsible for the large \$1.75 million increase in funding needed in the CIP in that year. This is a large project that may need continued evaluation and with a timeline that may depend upon the health and recovery in General Fund revenues coming out of the pandemic.

The potential development of a Northwest Sports Complex remains in the long-term needs section of the CIP after it was restored there by the City Commission in FY20. This project contemplates building an athletic field facility in the northwest area of the city just north of Lee Rd. on the city-owned property commonly referred to as the Tree Farm. This 14-acre property currently serves as general green space, construction debris staging area, and a site for emergency services in times of hurricanes. There have been many discussions about whether or not this project should remain a priority. It is not a use that the surrounding neighborhoods are likely to support and athletic fields are expensive to operate and maintain. Regardless of opinion, development of athletic fields seems unlikely in the near term given competing priorities and the cost of this project.

Community Redevelopment Agency

CRA revenues will see slowing growth in FY 22, increasing at just over 7%. The 5-year CIP plan for the CRA attempts to meet the allocation approvals previously made by the CRA Agency and a full look at the remaining project life of the CRA can be found in the Ten-Year Pro-forma section of this document.

Post Office Acquisition: The 1994 CRA plan considers the purchase of the post office property, located at 300 New York Avenue, as a foundational piece to enhance the value of the business corridor, adjacent properties, and quality of life by extending Central Park. CRA funding would be used to facilitate the relocation and rebuild of the distribution and retail portions of the post office within the downtown core. With last year's CIP allocation of \$4.5 million and the new funding in FY22, this brings the

total funding to \$6.9 million. Negotiations with the Post Office are continuing and a suitable site within the city that accommodates their needs, remains the linchpin. It is likely that the costs of this project, would be \$12 million or more and would require additional capital dollars from the CRA or other sources. At numerous strategic capital planning sessions during the budget process, the CRA Agency voted to dedicate another \$7.075 million in support in the future years of the CRA CIP. This would bring total CRA support to just under \$14 million. With \$1 million in Parks Acquisitions dollars, the CRA Agency would now likely have sufficient funds to complete post office project if a deal can be reach. This allocation greatly uses up project capacity in the CRA and the impact will be discussed in the Ten Year Proforma section of this document.

MLK Park Fields and Memorial Corner: As part of the strategic budgeting process, the CRA Agency decided to move forward the field renovations at MLK Park as well as set aside \$100k for a memorial corner feature in the park. This broke up the \$3 million set aside in FY23 and brought just over \$600k into FY22 instead. The idea was that this would help stage improvement impacts to the park and get the critical field repairs underway sooner.

Central Park Stage: This project originally planned for later in the CIP was advanced because of the likelihood of supplementing the project budget with funding support from federal ARPA funds. The CRA Agency moved \$500k into FY22 and plans to use another \$400k in ARPA funding, once agreed to, to complete this replacement of the iconic stage area in Central Park.

New York Streetscape Improvements: The New York Streetscape project originally including funding to make enhancements such as landscaping, curb work, pedestrian crosswalks, ADA compliant intersections improvements, and mast arms. However, as an early casualty in the rising prices of materials and components, the mast arm work at Fairbanks Ave. intersection will use up all the funds allocated to complete this project in FY21. The additional request for \$400k will be to make the other streetscape improvements to the corridor that can no longer be afforded with the remaining budget. Total funding is estimated at \$400k for FY 22.

CRA Infrastructure Improvements: There are many capital infrastructures needs within the district for which there are no available funding sources for enhancements and repairs. This would allow the CRA to improve infrastructure where needed. Funding is capped at \$100k annually will continue.

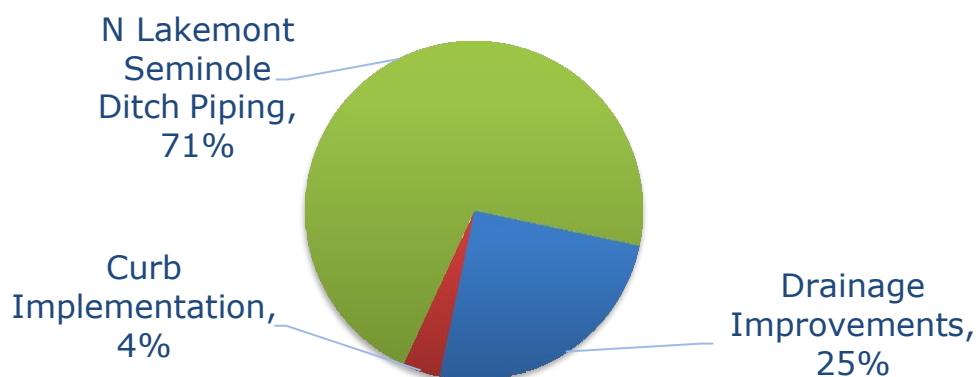
Small Scale CRA Improvements: Funded out of cash flow this amount of money would be reserved for small-scale CRA fundable projects that arise during the fiscal year but have not been established yet. Essentially this creates a flexible project fund for needs as they arise. Funding dedicated at \$40k per year for 5 years, will continue.

Future CRA Projects: The CRA Agency provided funding allocation limits for major projects that have now been put into a timetable in the 5-year CIP and Ten-Year Proforma. These included \$5 million for a 17-92 PD&E Streetscape, \$2.4 million towards enhancements at MLK Park, \$200k for Hannibal Square connectivity, and \$1.5 million for future land acquisitions. As the CRA does not have the capital capacity to perform

all these projects simultaneously, staff has provided them in a logical timetable for completion. The 5-year CIP will show most of the near-term allocations but for a full view of timing and suggested project capacity, see the Ten-Year Pro-forma section of this document. It should be noted that all these projects are dependent upon the state of the real estate market and resulting property tax valuations. If the country goes into a sustained recession, priority will have to be reevaluated. Currently the Ten-Year Pro-forma indicates that the CRA could have over \$1.4 million in unallocated capital by the end of its life and this funding is being incorporated into Commission work regarding long-term capital planning and prioritization of projects. As formal decisions are made, there may need to be future amendments to the CIP regarding this potential surplus project funding.

Stormwater Fund

Stormwater CIP FY 2022



Drainage Improvements: Rainfall events within recent years have produced increased intensities which have not been experienced in this part of Central Florida in the past. In some areas, those intensities exceeded the capacity of the storm sewer infrastructure and as result, the City has been experiencing localized flooding in areas that have not been prone to flooding in the past. Funding of \$175k has been allocated in FY 22 to provide for the installation of additional storm drains in areas that have been identified within recent years.

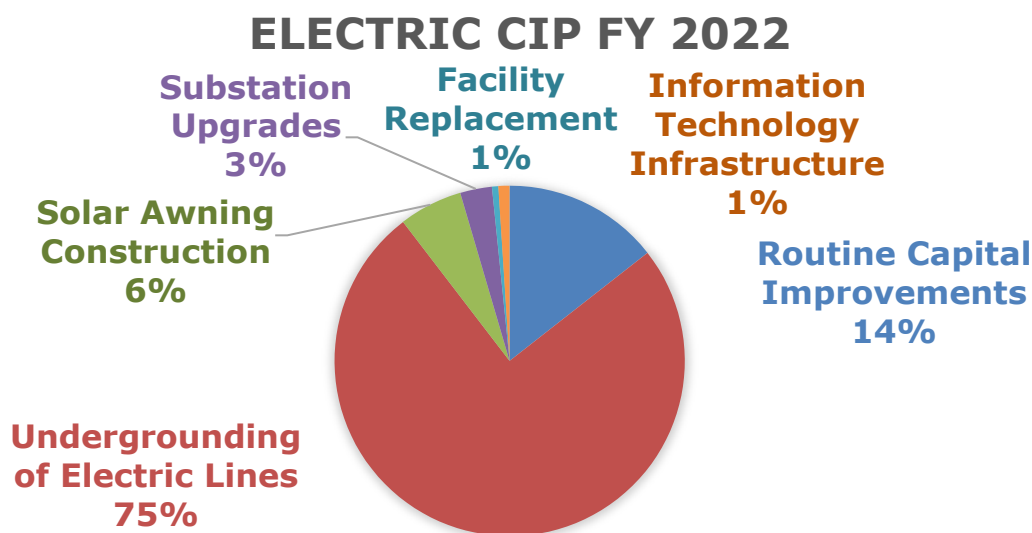
North Lakemont Seminole Ditch Piping: This project is in partnership with Seminole county who has agreed to split the approximately \$1.2 million cost as a drainage alternative for Tanglewood/Temple Terrace deficient drain well drainage system. Funding of \$500k in FY 22 has been budgeted to provide for the drainage improvements.

Curb Implementation: Most of the city is curbed, however if stormwater work is performed in a neighborhood that does not have curbs they will be installed along with the work of the project. New curb implementation is budgeted at \$25k in FY 22 and will continue until the City is fully curbed.

Future Stormwater Projects: Additional CIP projects include further funding for drainage improvements at Canton at Knowles, Temple Dr. Stormwater Replacement, Ward park ponds construction, corrugated metal pipe replacement, and Stirling Bridge replacement.

Electric Utility

The pandemic did not adversely affect electric demand in FY 21, so forecasts for total energy sales in FY 22 will increase back to 418 MWh. (See Budget Highlights discussion of the Electric Utility for further analysis.) This consistent demand for power combined with the new bulk power contracts have significantly dropped operating costs and freed up cash flow to expand investment in the system and is the reason that capital investment has been expanded in the utility in the last two years.



Routine Capital: Funding in this category provides for the capital repair and replacement of the utility's infrastructure to continue to provide exceptional electric service to the city's customers. Previously performed by contractors, a large portion of this work will now be accomplished through city crews. Estimated routine capital spending is \$1.2 million for FY22 and is based on historical levels that inflates at the expected cost of wage inflation over time.

Electric Undergrounding: A detailed long-term undergrounding plan has been developed with a focus on reducing tree conflicts and improving reliability. The plan calls for annual undergrounding expenditures of approximately \$6.4 million which, if continued, should underground the entire system by FY 26. This year's budget adds \$1.4 million on an annual basis to the previous year's funding level to accommodate price increases and to potentially accelerate undergrounding. The amount budgeted provides for 6 miles of planned undergrounding along with 2 miles of reliability project replacement as a stretch goal. The average cost to complete a mile of undergrounding has ranged in recent years from \$650k - \$800k, depending upon complexity and

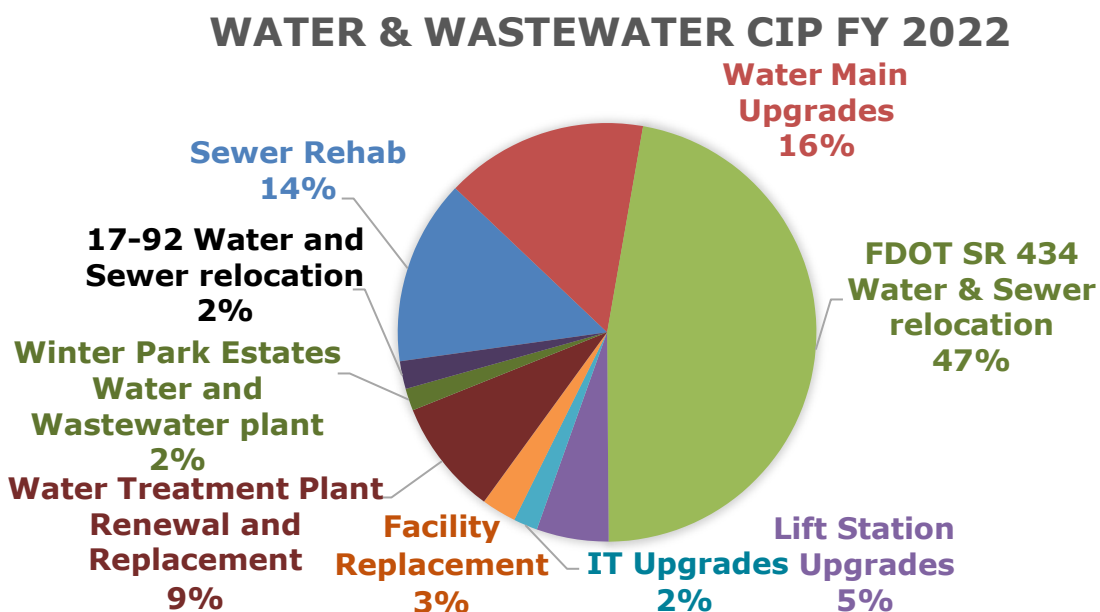
types of services being undergrounded. With early signs that price increases could be here to stay longer than expected, the CIP designates additional funding to the program to make sure that cost increases do not adversely affect the ability to complete this project while also adding additional funds to complete extra miles where possible.

Solar Awning Construction: An additional \$500k is budgeted to extend solar projects at the city's Operations Compound or on other public buildings. The previous year's funding of \$500k, put in motion the Electric Utility's long desire to install a solar awning around the utility warehouse. Together these enhancements will provide protection for equipment as well as enhance the city's commitment to sustainability and renewable energy sources.

Substation Upgrades: Substations around the city will need capital upgrades to maintain exceptional quality of service. This account will serve as ongoing capital upgrades to the substations. Design is budgeted at \$250k in FY22 with \$1 million budgeted ongoing thereafter.

Water & Wastewater Utility

The enormity of the I-4 project that used much of the Utility's manpower and budget for the last few fiscal years, has concluded, the utility is now shifting its focus to regional transportation collaborations.



Regional Transportation Collaborations:

- *FDOT SR 434 Water & Sewer Relocation:* Collaboration with Orange County and FDOT road widening, milling, and resurfacing. Responsible to relocate and replace water and wastewater utilities budgeted at \$2.2 million in FY22 with an addition \$25k in FY23 and FY24.

- *17-92 Water & Sewer Relocation:* Collaboration with FDOT roadway project. Responsible to replace existing asbestos cement water main along US 17-92 corridor. Project planning budgeted in FY22 at \$100k with an estimated future funding \$3 million needed to complete the project.

Routine Rehabilitation and Upgrades: This includes lift stations, sewer mains, and water mains. Replacement of asbestos force mains, short line sewer installations, asbestos force main replacement, sanitary manholes, and short line sewer liner installations will be accomplished using remaining project funds. Total new routine funding will total \$910k in FY 22. In addition to funds set aside for repair and replacement, the city's impact fee funds are expected to set aside \$749k for improvements to the system. In the past impact funds have been recorded as contingency in the budget but general routine spending is commonplace and will now start to appear as budgeted spending in the CIP. As impact revenues are extremely volatile, the CIP will update future spending based on most recent annual performance and is using \$300k as a placeholder for future years in each fund.

Upgrade Water & Wastewater Treatment Plants: Renewal and replacement of components for the Water Treatment plants, pump facilities, and Wastewater Reclamation facility is funded at \$500k in FY22.

Lift Station Upgrades: Renewal and replacement of aging lift stations throughout the city with lift stations #47, #44, and #26, all highlighted for replacement. New funding is allocated at \$260k in FY22.

Future Water & Wastewater Utility Projects: Many major projects will need to be considered over the longer term and the CIP indicates these funding needs.

- **Expansion of Reclaimed Water:** It is anticipated that at some point in the future the demand for portable water will exceed the capacity allowed under our consumptive use permit at which time we may need more reclaimed water capacity. This project would expand the reclaimed water system. Estimated at \$1.35 million.
- **Ground Storage Tank Expansion:** Construction of a new 5-million-gallon ground storage tank for reuse water storage to replace the existing lined storage ponds and increase reclaimed water supply capacity to meet irrigation demands. Estimated at \$6.1 million, the utility is investigating making repairs to the existing pond system to find a more cost-efficient alternative to the high priced tanks.
- **As part of the agreement with Orlando to provide wastewater treatment at the Iron Bridge facility** the city is obligated for a portion of any planned capital spending improvements 5yr CIP estimated total of \$5.7 million. This is a \$3.7 million increase in the future five-year period over the prior year CIP, and highlights the difficulty of capital planning in the utility when regional partnerships can make significant changes to planned near-term capital obligations. The utility has set aside significant funding to meet funding obligations in FY22, but planned capital improvements by the City of Orlando

will make significant dents in the utility's cash reserves. Coupled with regional projects being pursued by FDOT, the utility will need to explore increasing rates in excess of the annual PSC indexed rate.

- *Richard Crotty Parkway Utility Upgrade*: Orange County is planning to realign Hanging Moss Road. As a result, the city is required to relocate its water and sewer facilities. Our project portion future funding estimated at \$915k. This project was originally projected to start in FY22 but the city received notice that it has now been delayed till FY25. It is likely that re-bidding of pricing has caused a delay in this project, and that other project delays to regional projects could show up as costs are re-evaluated in this inflationary environment.
- *Kennedy Blvd Road Widening*: Orange County roadway project. The city is responsible for moving any force main conflicts. Project future funding estimated at \$1.6 million.

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS**

Description	Funding Source	Estimated 5 Yr. Cost	Schedule of Planned CIP Expenditures					
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Other Long-term Needs
General Capital Projects	General Fund	19,051,105	3,115,082	3,827,922	3,710,187	5,024,980	3,372,934	1,175,000
	Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	-
	Cemetery Trust Fund	1,100,000	500,000	600,000	-	-	-	-
	Grants/Fund Raising	-	-	-	-	-	-	320,000
	General Obligation Bonds - Subject to Referendum	-	-	-	-	-	-	7,000,000
Stormwater Capital Projects	Stormwater Utility	3,350,000	550,000	700,000	700,000	700,000	700,000	-
	ARPA	150,000	150,000	-	-	-	-	-
Community Redevelopment Agency	Tax Increment Financing	20,985,228	4,065,000	2,740,000	2,640,000	7,140,000	4,400,228	-
Water and Sewer Fund	Water & Sewer Fees	9,551,500	1,719,000	2,058,500	2,064,000	1,970,000	1,740,000	9,100,000
	Sewer Impact Fees	1,968,000	368,000	1,000,000	600,000	-	-	1,100,000
	Water Impact Fees	381,000	381,000	-	-	-	-	1,100,000
	Water & Sewer Reserves	9,103,200	2,200,000	1,378,300	3,167,580	2,307,320	50,000	1,350,000
Electric Services Fund	Electric Service Fees	43,863,854	8,515,172	8,789,725	8,827,270	8,852,815	8,878,872	-
Totals		109,878,888	21,638,254	21,169,448	21,784,037	26,070,115	19,217,033	21,145,000

SUMMARY OF OPERATING IMPACT

Description	Funding Source	Estimated 5 Yr. Operating Impact	Schedule of Planned CIP Expenditures					
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	-
General Capital Projects	General Fund	12,551	3,000	3,090	3,183	3,278	3,377	-
Stormwater Capital Projects	Stormwater Utility Fees	-	-	-	-	-	-	-
Community Redevelopment Agency	Tax Increment Financing	-	-	-	-	-	-	-
Water and Sewer Fund	Water & Sewer Fees	-	-	-	-	-	-	-
	Sewer Impact Fees	-	-	-	-	-	-	-
	Water Impact Fees	-	-	-	-	-	-	-
	Water & Sewer Reserves	-	-	-	-	-	-	-
Electric Services Fund	Electric Service Fees	-	-	-	-	-	-	-
Totals		12,551	3,000	3,090	3,183	3,278	3,377	-

**SUMMARY OF CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Other Long-term Needs
Public Works	Pavement Resurfacing and Brick Road Repairs	General Fund	5,114,230	835,082	1,014,922	1,051,157	1,088,769	1,124,299	on-going
Public Works	Sidewalk, bike path and curb repairs	General Fund	2,896,875	430,000	603,000	609,030	621,211	633,635	on-going
Facilities	Facility replacement account funding (replacement of flooring, roofing, air conditioning, painting, & other capital needs) (65% General Fund, 25% Water and Sewer Fund, and 10% Electric Fund).	General Fund	1,625,000	325,000	325,000	325,000	325,000	325,000	on-going
IT	Information Technology Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund).	General Fund	950,000	175,000	175,000	200,000	200,000	200,000	on-going
Parks	General Parks Major Maintenance	General Fund	1,000,000	115,000	215,000	270,000	200,000	200,000	on-going
Parks	Showalter Field Improvements	General Fund	275,000	125,000	150,000				
Parks	Tennis Center	General Fund	680,000	30,000		360,000	145,000	145,000	
Parks	Cady Way Pool Improvements	General Fund	100,000	100,000					
Parks	Athletic Field and Tennis Center Lighting	General Fund	625,000	125,000	125,000	125,000	125,000	125,000	
		Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	
Parks	Pavilion Replacement (Ward (2) and Phelps)	General Fund	135,000	85,000	50,000				
Parks	Lake Baldwin Park Improvements	General Fund	350,000		250,000	100,000			
Parks	Cemetery Enhancements and Maintenance Facility	Cemetery Trust Fund	1,100,000	500,000	600,000				
Planning & Transportation	Bicycle & Pedestrian Improvements	General Fund	500,000	100,000	100,000	100,000	100,000	100,000	on-going
Planning & Transportation	Signalization Upgrades	General Fund	500,000	100,000	100,000	100,000	100,000	100,000	on-going
Public Works	Ravadauge Infrastructure Reimbursement	General Fund	400,000	200,000	200,000				

**SUMMARY OF CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Other Long-term Needs
Fire	Fire Safety & Equipment Fund	General Fund	2,975,000	200,000	275,000	300,000	1,950,000	250,000	on-going
Police	Police Safety & Equipment Fund	General Fund	850,000	170,000	170,000	170,000	170,000	170,000	on-going
Parks	Mead Garden Master Plan Renovation	General Fund	75,000		75,000				175,000
		Grants/Fund Raising	-						320,000
Fire	Station 64 Improvement	General Fund	-						1,000,000
General	Renovation of City Hall	General Obligation Bonds - Subject to Referendum	-						2,000,000
General	Development of Northwest Sports Complex	General Obligation Bonds - Subject to Referendum	-						5,000,000
Totals			20,526,105	3,690,082	4,502,922	3,785,187	5,099,980	3,447,934	8,495,000

Totals by Funding Source:

	5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Other Long-term Needs
General Fund	19,051,105	3,115,082	3,827,922	3,710,187	5,024,980	3,372,934	1,175,000
Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	-
Stimulus Funds	-	-	-	-	-	-	-
Orange County	-	-	-	-	-	-	-
Cemetery Trust Fund	1,100,000	500,000	600,000	-	-	-	-
Grants/Fund Raising	-	-	-	-	-	-	320,000
General Obligation Bonds - Subject to Referendum	-	-	-	-	-	-	7,000,000
	20,526,105	3,690,082	4,502,922	3,785,187	5,099,980	3,447,934	8,495,000

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2021 - 2022**

Function	Project	Project Description	Primary Funding Source	Capital Fundin Amount	Impact on Operating Budgets	Operating Impact Amount
Public Works	Pavement Resurfacing	The City's pavement resurfacing program calls for the resurfacing of eight to nine miles of streets in the upcoming fiscal year. A pavement condition assessment identifies those streets in most need of resurfacing to prevent degradation of the road base.	Local option gas tax revenues	\$ 835,082	Investments in routine road repaving reduces the annual costs of road repairs.	-
Public Works	Sidewalk, Bike path & Curb Repairs	Replacement of sidewalks, bike paths and curbing where necessary for public safety.	Local option gas tax revenues	\$ 430,000	No additional impact on operating budget	-
Public Works	Facility Replacement Account	This account will accumulate funds for the replacement of roofs, air conditioning, paint and flooring and other major capital expenditures for City's facilities.	General Fund - \$325,000, Water & Sewer Fund - \$125,000 and Electric Services Fund - \$50,000	\$ 500,000	Replacing the aging capital reduces the costs of repairs.	-
Information Technology	Information Technology Upgrades	Upgrades to computers, networks, servers and phone systems. Also contains funding to continue the City facilities underground fiber network.	General Fund - \$175,000, Water & Sewer Fund - \$122,500 and Electric Services Fund - \$87,500	\$ 350,000	No additional impact on operating budget	-
Parks	Major Parks Maintenance Items	This funding is set aside for needed Parks Department capital equipment and facility maintenance and repairs.	General Fund	\$ 115,000	No additional impact on operating budget	-
Parks	Mead Garden Master Plan Renovation	This years funding is for enlarging the stage and renovating the hardscape and landscape.	General Fund - \$25,000	\$ -	No additional impact on operating budget	-
Parks	Showalter Field Improvements	Planned Ward field renovations.	General Fund	\$ 125,000	No additional impact on operating budget	-
Parks	Tennis Center	Addition of permanent hitting wall and install of well for soft court irrigation.	General Fund	\$ 30,000	Well will move from potable water use to save money and expenses for City.	(30,000)
Parks	Cady Way Pool Improvements	Replacement of filtration tanks.	General Fund	\$ 100,000	No additional impact on operating budget	-
Parks	Athletic Field & Tennis Court Lighting	Multi-year lighting enhancement project at the city's athletic venues. Includes replacement of worn poles and fixtures.	Cell Tower Revenues	\$ 200,000	The new technology LED lighting will decrease the energy cost saving money and increase the cities sustainable energy efficiency.	(5,000)
Parks	Pavilion Replacement (Ward (2) and Phelps)	Replace two pavilions at Ward park.	General Fund	\$ 85,000	No additional impact on operating budget	-

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2021 - 2022**

Function	Project	Project Description	Primary Funding Source	Capital Fundin Amount	Impact on Operating Budgets	Operating Impact Amount
Parks	Cemetery Improvements	Funding for this project will be used to create columbarium's at Pinneywood and to start work at Palm Cemetery. Future funding will centralize maintenance services.	Cemetery Trust Fund	\$ 500,000	Improvements in 2021 through 2022 will allow for additional sales. Revenues are expected to exceed operating costs.	-
Planning & Transportation	Bicycle/Pedestrian Plan Improvements	Funding for this project will be used to create and promote a viable and safe pedestrian and bicycle-friendly infrastructure and promote these modes of transportation throughout the city.	General Fund	\$ 100,000	No additional impact on operating budget	-
Planning & Transportation	Pedestrian & Traffic Signal Upgrades	This project is part of a multi year plan to upgrade antiquated traffic signals and improve the safety of pedestrians crossing intersections.	General Fund	\$ 100,000	Annual Wifi connection costs	18,000
Public Works	Ravadauge Infrastructure Reimbursement	Provides funding estimate for the reimbursement of developer built city roads in the Ravadauge redevelopment area.	General Fund (paid from permit and tax revenues received by the development.)	\$ 200,000	The city will ultimately take over the maintenance of these roads however the reimbursement does not effect the city's obligation to do so.	-
Fire	Fire Safety Equipment Replacement Fund - Station Alerting	Contributions to the funding pool for the capital replacement of crucial life-saving equipment will go towards the cost of replacing the station alerting system to improve response times.	General Fund	\$ 200,000	The IT budget will be paying annual support. Charge did not change from previous system to new system.	20,000
Police	Police Safety & Equipment Fund	This fund will allow the Police Department to create a funding pool for replacement of crucial life-saving equipment. In FY21 -24, funds will be saved to replace the aging 124 Motorola Radios.	General Fund	\$ 170,000	No additional impact on operating budget	-
Total Funding FY22				<u>\$ 4,040,082</u>		<u>\$ 3,000</u>

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
STORMWATER CAPITAL PROJECTS FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Public Works	Drainage Improvements - Most of the City's stormwater sewer infrastructure is over fifty years old. Some of these older systems do not meet the City's current drainage standards and in many cases are experiencing pipe material failures. Groundwater seepage into the stormwater sewer system is considered an illicit discharge carrying sediments to the City's lakes compromising water quality.	Stormwater Fees	875,000	175,000	175,000	175,000	175,000	175,000
Public Works	N Lakemont Seminole Ditch Piping	ARPA	150,000	150,000				
		Stormwater Fees	350,000	350,000				
Public Works	Canton at Knowles Drainage Improvements	Stormwater Fees	250,000		250,000			
Public Works	Temple Dr Stormwater Replacement	Stormwater Fees	600,000				300,000	300,000
Public Works	Curb Implementation	Stormwater Fees	125,000	25,000	25,000	25,000	25,000	25,000
Public Works	Ward Park Ponds Construction	Stormwater Fees	250,000		250,000			
Public Works	Corrugated Metal Pipe Replacement	Stormwater Fees	600,000			200,000	200,000	200,000
Public Works	Stirling Bridge Replacement	Stormwater Fees	300,000			300,000		
Totals			3,500,000	700,000	700,000	700,000	700,000	700,000

Totals by Funding Source:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ARPA Federal Grant Funds	150,000	-	-	-	-
Stormwater Fees	550,000	700,000	700,000	700,000	700,000
	700,000	700,000	700,000	700,000	700,000

Note: The stormwater capital improvement plan has been approved by the Lakes and Waterways Board.

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Stormwater Fund
Fiscal Year 2021 - 2022**

Function	Project	Project Description	Primary Funding Source	Capital Funding Amount	Impact on Operating Budgets	Operating Impact Amount
Public Works	Drainage improvements	Rainfall events within recent years have produced increased intensities which have exceeded the capacity of the storm sewer infrastructure and as result the City has been experiencing localized flooding in areas that have not been prone to flooding in the past.	Stormwater utility fee	\$ 175,000	No additional impact on operating budget	-
Public Works	N Lakemont Seminole Ditch Piping	The City of Winter Park and Seminole County both have contributing drainage basins that lead to a ditch behind the homes along N Lakemont Avenue and Arbor Park Drive. This project will improve access and add piping in cooperation with Seminole County.	Stormwater utility fee \$500k. ARPA Grant funding for \$150k.	\$ 500,000	No additional impact on operating budget	-
Public Works	Curb Implementation	New curb installations	Stormwater utility fee	\$ 25,000	No additional impact on operating budget	-
Total Funding FY22				<u>\$ 700,000</u>		<u>\$ -</u>

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
COMMUNITY REDEVELOPMENT AGENCY FUND**

Current Adopted CIP

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CRA	Small Scale CIP Improvements	TIF	200,000	40,000	40,000	40,000	40,000	40,000
CRA	CRA Infrastructure Improvements	TIF	500,000	100,000	100,000	100,000	100,000	100,000
CRA	17-92 / PD&E Streetscape	TIF	5,185,228			1,000,000	2,000,000	2,185,228
CRA	MLK Park Improvements	TIF	3,025,000	625,000	2,400,000			
CRA	Hannibal Square Connectivity	TIF	200,000		200,000			
CRA	Land Acquisitions	TIF	1,500,000			1,500,000		
CRA	Post Office Acquisition	TIF	9,475,000	2,400,000			5,000,000	2,075,000
CRA	Central Park Stage Area Improvements	TIF	500,000	500,000				
CRA	New York Streetscape Improvements	TIF	400,000	400,000				
Totals			20,985,228	4,065,000	2,740,000	2,640,000	7,140,000	4,400,228

Totals by Funding Source:

Tax Increment Financing (TIF)	20,985,228	4,065,000	2,740,000	2,640,000	7,140,000	4,400,228
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**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2021 - 2022**

Function	Project	Project Description	Primary Funding Source	Capital Funding Amount	Impact on Operating Budgets	Operating Impact Amount
CRA	Small Scale CRA Improvements	Purpose of this fund is to include minor project expenditures that may be incurred throughout the year such as SunRail weekend ridership, district enhancements, or other small scale projects	Tax Increment Financing	\$ 40,000	These projects would be one time expenditures and should not impact ongoing operational costs.	-
CRA	CRA Infrastructure Improvements	This fund will provide for infrastructure improvement needs that enhance the CRA district and are in accordance with the adopted plan.	Tax Increment Financing	\$ 100,000	These projects would be one time expenditures and should not impact ongoing operational costs.	-
CRA	MLK Park Improvements	First phase of the improvements to Martin Luther King park, to include renovation of the fields and viewshed improvements.	Tax Increment Financing	\$ 625,000	These projects would be one time expenditures and should not impact ongoing operational costs.	-
CRA	Post Office Acquisition	Funding allocation for the acquisition of the post office property and expansion of Central Park	Tax Increment Financing	\$ 2,400,000	These projects would be one-time expenditures and should not impact ongoing operational costs in the CRA.	-
CRA	Central Park Stage	Funding to rebuild the stage in Central Park. This allocation represents a partial payment towards the estimated \$900k total cost which will be supported by federal grants.	Tax Increment Financing	\$ 500,000	The stage will involve more significant design elements that may need to be replaced and repaired over time. Final design is not complete but some minimal impact on maintenance is expected.	-
CRA	New York Streetscape Improvements	Streetscape improvement to include landscaping, curb work, pedestrian crosswalks, ADA compliant intersection improvements, and mast arms at Fairbanks and New York.	Tax Increment Financing	\$ 400,000	No additional impact on operating budget	-
Total Funding FY22				<u>\$4,065,000</u>		<u>-</u>

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
WATER AND WASTEWATER FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Other Long-term Needs
Water and Sewer	Upgrade sewer mains - Rehabilitation of defective sewer mains with heavy ground water infiltration.	Water and Sewer Fees	1,650,000	300,000	300,000	350,000	350,000	350,000	
		Sewer Impact Fees	368,000	368,000					
Water and Sewer	Rehabilitation of sanitary manholes to restore their structural integrity	Water and Sewer Fees	460,000		100,000	120,000	120,000	120,000	
Water and Sewer	Short Liner Installation - for rehabilitation of sanitary sewer mains and laterals from the main to the property line.	Water and Sewer Fees	1,175,000		200,000	325,000	325,000	325,000	
Water and Sewer	Upgrade water mains - Replacement of sub-standard water mains throughout the water distribution system.	Water Impact Fees	381,000	381,000					
		Water and Sewer Fees	2,550,000	350,000	550,000	550,000	550,000	550,000	
Water and Sewer	Replacement of asbestos cement sanitary force mains deteriorated by hydrogen	Water and Sewer Fees	80,000		20,000	20,000	20,000	20,000	
Water and Sewer	Lift Station Upgrades	Water and Sewer Fees	860,000	260,000	150,000	150,000	150,000	150,000	
Water and Sewer	Upgrading/rerating of Iron Bridge Regional Wastewater Treatment Facility (City of Orlando).	Water and Sewer Reserves	5,738,200		1,253,300	3,042,580	1,442,320		
Water and Sewer	Richard Crotty Parkway Utility Upgrade	Water and Sewer Reserves	915,000				865,000	50,000	
Water and Sewer	Kennedy Blvd Road Widening Force Main Upgrade	Sewer Impact Fees	1,600,000		1,000,000	600,000			
Water and Sewer	FDOT SR 434 Water and Sewer Relocation	Water and Sewer Reserves	2,250,000	2,200,000	25,000	25,000			
Water and Sewer	Water Treatment Plant Renewal and Replacement	Water and Sewer Fees	1,166,500	416,500	426,000	324,000			

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
WATER AND WASTEWATER FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Other Long-term Needs
Water and Sewer	Winter Park Estates Water and Wastewater plant	Water and Sewer Fees	410,000	80,000	100,000		230,000		
Water and Sewer	17-92 Water and Sewer relocation	Water and Sewer Fees	100,000	100,000					3,000,000
ITS	Information Technology Infrastructure Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund).	Water and Sewer Fees	475,000	87,500	87,500	100,000	100,000	100,000	
Public Works	Facility replacement account funding (replacement of flooring, roofing, air conditioning, painting, & other capital needs) (65% General Fund, 25% Water and Sewer Fund, and 10% Electric Fund).	Water and Sewer Fees	625,000	125,000	125,000	125,000	125,000	125,000	
Water and Sewer	Expansion of reclaimed water system	Water and Sewer Reserves	200,000		100,000	100,000			1,350,000
		Sewer Impact Fees	-						1,100,000
		Water Impact Fees	-						1,100,000
Water and Sewer	Ground Storage Tank Expansion	Water and Sewer Fees	-						6,100,000
Totals			21,003,700	4,668,000	4,436,800	5,831,580	4,277,320	1,790,000	12,650,000

Totals by Funding Source:	Funds Available								
Water and Sewer Fees		9,551,500	1,719,000	2,058,500	2,064,000	1,970,000	1,740,000	9,100,000	
Water and Sewer Reserves	12,010,826	9,103,200	2,200,000	1,378,300	3,167,580	2,307,320	50,000	1,350,000	
Sewer Impact Fees	10,356,290	1,968,000	368,000	1,000,000	600,000	-	-	1,100,000	
Water Impact Fees	5,914,335	381,000	381,000	-	-	-	-	1,100,000	
	21,882,991	21,003,700	4,668,000	4,436,800	5,831,580	4,277,320	1,790,000	12,650,000	

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Water & Sewer
Fiscal Year 2021 - 2022**

Function	Project	Project Description	Primary Funding Source	Capital Funding Amount	Impact on Operating Budgets	Operating Impact Amount
Water and Sewer	Upgrade sanitary sewer mains	Defective sanitary sewer mains will be rehabilitated to decrease heavy ground water infiltration, in effect reducing the total flow to waste water facilities.	Water and Sewer Fees \$300k. Sewer Impact Funds \$368k	\$ 668,000	This project will reduce wastewater treatment costs by reducing ground water infiltration	-
Water and Sewer	Upgrade water mains	Water main upgrades consist of construction and upgrade of water mains and service lines to replace sub-standard water mains throughout the water distribution system. This work will improve water quality, flows and fire protection in the impacted areas	Water and Sewer Fees \$350k. Water Impact Funds \$381.	\$ 731,000	No additional impact on operating budget	-
Water and Sewer	Lift station upgrades	Replacement of "can" type lift stations close to failure with submersible "rail" type lift stations.	Water and Sewer Fees	\$ 260,000	No additional impact on operating budget	-
Water and Sewer	FDOT SR 434 Water and Sewer Relocation	Relocating and replacing water and wastewater utilities during the FDOT widening, milling, and resurfacing of S.R. 434 from Edgewater Drive to Maitland Boulevard.	Water and Sewer Reserves	\$ 2,200,000	No additional impact on operating budget	-
Water and Sewer	Upgrade Water Treatment Plants	Renewal and replacement of components for the Water treatment plants and repump facilities.	Water and Sewer Fees	\$ 416,500	No additional impact on operating budget	-
Water and Sewer	Upgrade Winter Park Estates Wastewater Treatment Plant	Renewal and replacement of components for the Winter Park Estates Wastewater Reclamation Facility.	Water and Sewer Fees	\$ 80,000	No additional impact on operating budget	-
Water and Sewer	17-92 Water and Sewer relocation	Replacement of existing asbestos cement water main along US 17/92 corridor in conjunction with FDOT roadway project.	Water and Sewer Fees	\$ 100,000	No additional impact on operating budget	-
Total Funding FY22				<u>4,455,500</u>		<u>-</u>

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
ELECTRIC SERVICES FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Electric Services	Routine Capital improvements including: renewals, replacements, and other improvements required to provide service and improve the reliability of the electric system	Electric System Revenues	6,388,854	1,227,672	1,252,225	1,277,270	1,302,815	1,328,872
Electric Services	Undergrounding of Electric Lines	Electric System Revenues	32,000,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
Electric Services	Solar Awning Construction	Electric System Revenues	500,000	500,000				
Electric Services	Substation Upgrades	Electric System Revenues	4,250,000	250,000	1,000,000	1,000,000	1,000,000	1,000,000
Public Works	Facility replacement account funding (replacement of flooring, roofing, air conditioning, painting, & other capital needs) (65% General Fund, 25% Water and Sewer Fund, and 10% Electric Fund)	Electric System Revenues	250,000	50,000	50,000	50,000	50,000	50,000
ITS	Information Technology Infrastructure Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund)	Electric System Revenues	475,000	87,500	87,500	100,000	100,000	100,000
Totals			43,863,854	8,515,172	8,789,725	8,827,270	8,852,815	8,878,872

Totals by Funding Source:

Electric System Revenues 43,863,854 8,515,172 8,789,725 8,827,270 8,852,815 8,878,872

Note: No additional bond issues are anticipated in the period covered by this Capital Improvement Plan

CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Electric Services
Fiscal Year 2021 - 2022

Function	Project	Project Description	Primary Funding Source	Capital Funding Amount	Impact on Operating Budgets	Operating Impact Amount
Electric Services	Routine Capital: annual electric system improvements	These improvements include repair and replacement of utility infrastructure to increase the reliability of the electric system.	Electric Service Fees	\$ 1,227,672	No impact on operating budget	-
Electric Services	Undergrounding Electric Utilities	This is part of an ongoing plan to underground electric utility lines over the next 8 years.	Electric Service Fees	\$ 6,400,000	As electric utilities are placed underground there will be less costs for trimming trees around power lines.	-
Electric Services	Solar Awning Construction	Construction of an awning at the Utility Warehouse to provide protection for heavy vehicles as well as increasing the city's use of renewable energy sources.	Electric Service Fees	\$ 500,000	Solar energy savings will reduce operating costs, but also reduce revenues to the Electric Utility as this is in Winter Park's service area.	-
Electric Services	Substation Upgrades	Substations around the city will need capital upgrades to maintain exceptional quality of service. This account will serve as ongoing capital upgrades to the substations.	Electric Service Fees	\$ 250,000	Replacing the aging capital reduces the costs of repairs.	-
Total Funding FY22				<u>\$ 8,377,672</u>		<u>\$ -</u>



miscellaneous

Miscellaneous

This section includes information on how the city was founded, items and issues of interest in the city today, basic information about transportation infrastructure, a summary of the major employers, comparative demographic data, a glossary of common terms used in the budget document.

Historical, General, & Demographic Information

The Early History of Winter Park

The history of Winter Park began with an eight-acre plot purchased in 1858 by one David Mizell. He called it Lake View. In 1881, with the addition of 600 adjacent acres purchased and plotted as a town, Winter Park was born. After considerable effort a railroad was persuaded to extend its line to the new town, and in 1882 the railroad depot was constructed that has the distinction of being the town's first building. Loring Chase and O. E. Chapman, owners of the 600 acres of land, built a store building at the corner of now Park and Welbourne Avenues, that housed the first mercantile establishment, post office, and on the second floor, an assembly room. That building still stands.

The first telegraphic communication was a message to U.S. President Chester A. Arthur on New Year's Day, 1883. In the same month the first school was opened. 1885 saw the founding of the Winter Park Public Library. The first municipal election was held in 1886 and 102 registered voters incorporated the town in 1887. The next year the Winter Park Improvement Association was founded which continued throughout the years to become the Chamber of Commerce.

By 1886, when surrounding land was selling for \$1.25 per acre, many acres had been planted and citrus growing was becoming the leading activity. Groves, totaling 850 acres, were under cultivation. The world famous "Temple" orange was discovered in Winter Park and developed in the surrounding groves. The original tree still stands on private property in the City. By 1887 the population of the City was 617.

Many interesting facets of local history abound that exceed the scope of this sketch. Some have to do with transportation including the "Dinky", a narrow-gauge steam train line that served interurban passengers between Winter Park and Orlando; steam boats on the lakes used to tow lumber and pulp to mills in the area; and a mule-drawn street railway.

The chief economic asset in early years, as now, was entertaining winter visitors. The largest hotel in the state, the Seminole, flourished in Winter Park for many years. The winter climate, beautiful forests, swales, and fertile soil exerted strong influences on the early settlers and visitors but the strongest attraction to Central Florida then, as now, were the numerous lakes.

Most attractive, however, are the many cultural advantages that have evolved through the years. Starting with the founding of Rollins College in 1885 by a committee of Congregational ministers as the first institution of higher learning in the State, a tradition of academic excellence and highest regard for the arts in all forms has resulted in a nationally recognized Spring Art Festival, the Bach Festival, a strong drama community with many fine presentations each year, an almost continuous round of recitals exhibitions and other manifestations of

culture and the arts. Expanded in 2011, the Charles Hosmer Morse Museum of American Art, which houses the largest collection of Tiffany glass in the world, was first opened in July 1995. As a result, Winter Park has drawn, both as visitors and residents, a wide range of distinguished persons. They imported a civic atmosphere that is still very strong.

The Present Day Winter Park

The City of Winter Park is located in the center of the State of Florida in North Orange County and is considered a part of the Orlando Metropolitan Area.

Although the Orlando Metropolitan Area has been one of the top growth areas in the country, generally, Winter Park has seen only modest population growth since 1970. The median age of the population is 45.0 years old. The population is better educated and older than the surrounding population in the Orange County area with a median age of 35.4 years. Winter Park's person per household ratio has continued to decline over the past several decades following the national trend so that it is now 2.17 persons on average.

Winter Park is often mistakenly considered a bedroom community but with a thriving business district, Winter Park is a daytime employee destination. The City contains the full range of residential uses, a premier central business district, major office buildings, a hospital and a small amount of industrial property. Possession of this full range of land use types plus the economic and ethnic diversity of the City's population qualifies Winter Park as a true city.

The largest employers within Winter Park are Winter Park Memorial Hospital, Rollins College, Orange County Public Schools and the City of Winter Park. Yet, Winter Park's economy is not overly dependent on any one employer as the total employed by the five largest employers represents less than fifteen percent of the total workforce in Winter Park.

Recent years have seen redevelopment of commercial properties on major arterial roads and the renovation of houses throughout the City. No longer a \$1.25 an acre like in 1886, recent land sale prices on commercial property range from \$3 - \$6 million an acre. The widespread renovation of homes is attributable to the desirability of Winter Park as a place to live and the lack of available vacant lots.

This combination of construction, renovation and overall economic strength has helped preserve the City's ad valorem tax base with residential property accounting for just under 80% of the total taxable value in the city and commercial at about 20%.

Government Structure:

The City of Winter Park operates under a commission-manager form of government. The City Commission establishes policy and appoints a

professional manager to implement policy and run the city on a day-to-day basis.

Transportation:

Winter Park is well positioned in the middle of a well-connected and diverse economy just northeast of the City of Orlando and 25 miles from Disney World. For information on transportation infrastructure, please see the information below or visit orlandoedc.com.

AIRPORTS

- *Orlando International Airport (MCO)* – MCO is located at State Road 436 and Toll Road 528 with convenient access to all the major transportation routes. OIA offers direct service to numerous domestic and international destinations with over 43 million passengers served annually.
- *Orlando-Sanford International Airport (SFB)* – Located off County Rd 46A and Interstate 4, SFB offers commercial and public service both domestically and internationally to over 2.9 million passengers annually.
- *Orlando Executive Airport (OEA)* – Located off US Hwy. 50 and Bennet Road near downtown Orlando OEA offers convenient service for the corporate jet traveler.

For more information on these airports, please visit orlandoairports.net/orl

RAIL

- *Amtrak Passenger Rail* – Located at 150 West Morse Boulevard in the heart of downtown Winter Park, Amtrak offers convenient passenger connectivity to cities across the nation. For passenger and route information, please visit amtrak.com.
- *CSX Transportation* - The largest rail network in the eastern United States, CSXT provides rail freight transportation over a network of more than 23,000 route miles in 23 states, the District of Columbia, and two Canadian provinces. With its headquarters in Jacksonville, Fla., and key facilities in Tampa, Orlando and Pensacola, CSXT owns and maintains approximately 1,750 route miles in the state.
- *Florida High Speed Rail* – The proposed high speed rail link between Tampa and Orlando began in 2011 and should be completed by 2014. Trains with top speeds of 168 mph will transport passengers between the cities in less than an hour and will eventually include Miami on one contiguous rail network.
- *SunRail Commuter Line* – With service started in 2014, the 61-mile commuter rail line uses existing tracks to link 17 stations along the north-south corridor of central Florida, reducing traffic congestion and pollution. Already a daily destination for employment, shopping and dining, the conveniently located, historic train station in the heart of the city offers an affordable mass-transit option for those desiring to reach

Winter Park. For more information, please visit their website at sunrail.com.

BUS

- *Lynx* – The Central Florida Regional Transportation Authority operates a fleet of 290 buses on 65 routes serving Orange, Osceola and Seminole counties. With over 26 million passenger trips, Lynx provides convenient service to Winter Park. For more information, please visit golynx.com.

PORT

- *Port Canaveral* – Located on the east coast of Central Florida about an hour and a half drive from Winter Park, this customer-friendly gateway to major consumer markets and leisure destinations, offers deep water port services including cargo, cruising and recreation services. For more information about recreational and business services, please visit portcanaveral.com
- *Port of Sanford* – Located 25 minutes from Winter Park, the Port of Sanford offers intercostal waterway access via the St. Johns River. For more information, please visit centralfloridabusinesscenter.com.
- *Port of Tampa* – Florida's largest cargo tonnage port is located on the Gulf of Mexico offering recreational and business services. For more information, please visit their website at tampaport.com.

Major Employers:

Winter Park is not a bedroom community, but a commercial working hub. With over 25,000 employees coming to work each day in the city, Winter Park is an excellent place to locate your business in a vibrant community with convenient access to talent. Below is a list of some of the top employers and corporate headquarters that call Winter Park home.

Largest Employers

Employer	Business Type	Employee Count
Florida Hospital	Health Services	1,400
Rollins College	Education	700
Orange County Schools	Education	650
City of Winter Park	Government	520
Publix	Retail	400

Corporate headquarters located in Winter Park

- 4 Rivers BBQ – Winter Park’s own nationally recognized BBQ chain.
- AndCo Consulting – Institutional investment consulting firm.
- *Bonnier Corporation* – Swedish publishing and multimedia giant located in Winter Park Village.
- *Brassfield & Gorrie* – One of the nation’s largest privately-held construction and contracting services companies.
- *Holiday Retirement, LLC* – Operator of 260 senior living communities across the country.
- *Ruth’s Hospitality Group International* – International restaurant chain owning the Ruth’s Chris brand.
- *Timbers Resorts, LLC*, - An international resort parent company.



Executive Summary

Winter Park City, FL
Winter Park City, FL (1278300)
Geography: Place

Prepared by Esri

Winter Park c...

Population

2000 Population	27,771
2010 Population	27,674
2021 Population	31,030
2026 Population	32,686
2000-2010 Annual Rate	-0.03%
2010-2021 Annual Rate	1.02%
2021-2026 Annual Rate	1.05%
2021 Male Population	47.6%
2021 Female Population	52.4%
2021 Median Age	45.0

In the identified area, the current year population is 31,030. In 2010, the Census count in the area was 27,674. The rate of change since 2010 was 1.02% annually. The five-year projection for the population in the area is 32,686 representing a change of 1.05% annually from 2021 to 2026. Currently, the population is 47.6% male and 52.4% female.

Median Age

The median age in this area is 45.0, compared to U.S. median age of 38.5.

Race and Ethnicity

2021 White Alone	80.9%
2021 Black Alone	11.2%
2021 American Indian/Alaska Native Alone	0.2%
2021 Asian Alone	3.0%
2021 Pacific Islander Alone	0.0%
2021 Other Race	2.0%
2021 Two or More Races	2.7%
2021 Hispanic Origin (Any Race)	11.9%

Persons of Hispanic origin represent 11.9% of the population in the identified area compared to 18.9% of the U.S. population. Persons of Hispanic Origin may be of any race. The Diversity Index, which measures the probability that two people from the same area will be from different race/ethnic groups, is 47.2 in the identified area, compared to 65.4 for the U.S. as a whole.

Households

2021 Wealth Index	171
2000 Households	12,315
2010 Households	12,160
2021 Total Households	13,566
2026 Total Households	14,289
2000-2010 Annual Rate	-0.13%
2010-2021 Annual Rate	0.98%
2021-2026 Annual Rate	1.04%
2021 Average Household Size	2.17

The household count in this area has changed from 12,160 in 2010 to 13,566 in the current year, a change of 0.98% annually. The five-year projection of households is 14,289, a change of 1.04% annually from the current year total. Average household size is currently 2.17, compared to 2.14 in the year 2010. The number of families in the current year is 7,234 in the specified area.

Data Note: Income is expressed in current dollars. Housing Affordability Index and Percent of Income for Mortgage calculations are only available for areas with 50 or more owner-occupied housing units.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026. Esri converted Census 2000 data into 2010 geography.



Executive Summary

Winter Park City, FL
Winter Park City, FL (1278300)
Geography: Place

Prepared by Esri

Winter Park c...

Mortgage Income

2021 Percent of Income for Mortgage	24.1%
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Median Household Income

2021 Median Household Income	\$81,065
2026 Median Household Income	\$91,075
2021-2026 Annual Rate	2.36%

Average Household Income

2021 Average Household Income	\$134,922
2026 Average Household Income	\$145,990
2021-2026 Annual Rate	1.59%

Per Capita Income

2021 Per Capita Income	\$58,645
2026 Per Capita Income	\$63,434
2021-2026 Annual Rate	1.58%

Households by Income

Current median household income is \$81,065 in the area, compared to \$64,730 for all U.S. households. Median household income is projected to be \$91,075 in five years, compared to \$72,932 for all U.S. households

Current average household income is \$134,922 in this area, compared to \$90,054 for all U.S. households. Average household income is projected to be \$145,990 in five years, compared to \$103,679 for all U.S. households

Current per capita income is \$58,645 in the area, compared to the U.S. per capita income of \$34,136. The per capita income is projected to be \$63,434 in five years, compared to \$39,378 for all U.S. households

Housing

2021 Housing Affordability Index	101
2000 Total Housing Units	13,048
2000 Owner Occupied Housing Units	8,031
2000 Renter Occupied Housing Units	4,284
2000 Vacant Housing Units	733
2010 Total Housing Units	13,577
2010 Owner Occupied Housing Units	7,838
2010 Renter Occupied Housing Units	4,322
2010 Vacant Housing Units	1,417
2021 Total Housing Units	14,995
2021 Owner Occupied Housing Units	7,879
2021 Renter Occupied Housing Units	5,687
2021 Vacant Housing Units	1,429
2026 Total Housing Units	15,855
2026 Owner Occupied Housing Units	8,431
2026 Renter Occupied Housing Units	5,858
2026 Vacant Housing Units	1,566

Currently, 52.5% of the 14,995 housing units in the area are owner occupied; 37.9%, renter occupied; and 9.5% are vacant. Currently, in the U.S., 57.3% of the housing units in the area are owner occupied; 31.2% are renter occupied; and 11.5% are vacant. In 2010, there were 13,577 housing units in the area - 57.7% owner occupied, 31.8% renter occupied, and 10.4% vacant. The annual rate of change in housing units since 2010 is 4.51%. Median home value in the area is \$464,773, compared to a median home value of \$264,021 for the U.S. In five years, median value is projected to change by 0.42% annually to \$474,509.

Data Note: Income is expressed in current dollars. Housing Affordability Index and Percent of Income for Mortgage calculations are only available for areas with 50 or more owner-occupied housing units.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026. Esri converted Census 2000 data into 2010 geography.



Executive Summary

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

Orange County...

Population

2000 Population	896,294
2010 Population	1,145,956
2021 Population	1,418,813
2026 Population	1,555,989
2000-2010 Annual Rate	2.49%
2010-2021 Annual Rate	1.92%
2021-2026 Annual Rate	1.86%
2021 Male Population	49.3%
2021 Female Population	50.7%
2021 Median Age	35.4

In the identified area, the current year population is 1,418,813. In 2010, the Census count in the area was 1,145,956. The rate of change since 2010 was 1.92% annually. The five-year projection for the population in the area is 1,555,989 representing a change of 1.86% annually from 2021 to 2026. Currently, the population is 49.3% male and 50.7% female.

Median Age

The median age in this area is 35.4, compared to U.S. median age of 38.5.

Race and Ethnicity

2021 White Alone	59.6%
2021 Black Alone	21.8%
2021 American Indian/Alaska Native Alone	0.4%
2021 Asian Alone	5.4%
2021 Pacific Islander Alone	0.1%
2021 Other Race	8.5%
2021 Two or More Races	4.2%
2021 Hispanic Origin (Any Race)	34.1%

Persons of Hispanic origin represent 34.1% of the population in the identified area compared to 18.9% of the U.S. population. Persons of Hispanic Origin may be of any race. The Diversity Index, which measures the probability that two people from the same area will be from different race/ethnic groups, is 77.7 in the identified area, compared to 65.4 for the U.S. as a whole.

Households

2021 Wealth Index	85
2000 Households	336,256
2010 Households	421,847
2021 Total Households	519,206
2026 Total Households	569,009
2000-2010 Annual Rate	2.29%
2010-2021 Annual Rate	1.86%
2021-2026 Annual Rate	1.85%
2021 Average Household Size	2.66

The household count in this area has changed from 421,847 in 2010 to 519,206 in the current year, a change of 1.86% annually. The five-year projection of households is 569,009, a change of 1.85% annually from the current year total. Average household size is currently 2.66, compared to 2.64 in the year 2010. The number of families in the current year is 332,935 in the specified area.

Data Note: Income is expressed in current dollars. Housing Affordability Index and Percent of Income for Mortgage calculations are only available for areas with 50 or more owner-occupied housing units.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026. Esri converted Census 2000 data into 2010 geography.



Executive Summary

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

Orange County...

Mortgage Income

2021 Percent of Income for Mortgage	19.1%
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Median Household Income

2021 Median Household Income	\$62,593
2026 Median Household Income	\$70,617
2021-2026 Annual Rate	2.44%

Average Household Income

2021 Average Household Income	\$87,050
2026 Average Household Income	\$98,309
2021-2026 Annual Rate	2.46%

Per Capita Income

2021 Per Capita Income	\$31,968
2026 Per Capita Income	\$36,061
2021-2026 Annual Rate	2.44%

Households by Income

Current median household income is \$62,593 in the area, compared to \$64,730 for all U.S. households. Median household income is projected to be \$70,617 in five years, compared to \$72,932 for all U.S. households

Current average household income is \$87,050 in this area, compared to \$90,054 for all U.S. households. Average household income is projected to be \$98,309 in five years, compared to \$103,679 for all U.S. households

Current per capita income is \$31,968 in the area, compared to the U.S. per capita income of \$34,136. The per capita income is projected to be \$36,061 in five years, compared to \$39,378 for all U.S. households

Housing

2021 Housing Affordability Index	120
2000 Total Housing Units	361,312
2000 Owner Occupied Housing Units	204,185
2000 Renter Occupied Housing Units	132,071
2000 Vacant Housing Units	25,056
2010 Total Housing Units	487,839
2010 Owner Occupied Housing Units	243,950
2010 Renter Occupied Housing Units	177,897
2010 Vacant Housing Units	65,992
2021 Total Housing Units	583,752
2021 Owner Occupied Housing Units	294,458
2021 Renter Occupied Housing Units	224,748
2021 Vacant Housing Units	64,546
2026 Total Housing Units	637,538
2026 Owner Occupied Housing Units	324,227
2026 Renter Occupied Housing Units	244,782
2026 Vacant Housing Units	68,529

Currently, 50.4% of the 583,752 housing units in the area are owner occupied; 38.5%, renter occupied; and 11.1% are vacant. Currently, in the U.S., 57.3% of the housing units in the area are owner occupied; 31.2% are renter occupied; and 11.5% are vacant. In 2010, there were 487,839 housing units in the area - 50.0% owner occupied, 36.5% renter occupied, and 13.5% vacant. The annual rate of change in housing units since 2010 is 8.30%. Median home value in the area is \$283,793, compared to a median home value of \$264,021 for the U.S. In five years, median value is projected to change by 2.01% annually to \$313,559.

Data Note: Income is expressed in current dollars. Housing Affordability Index and Percent of Income for Mortgage calculations are only available for areas with 50 or more owner-occupied housing units.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026. Esri converted Census 2000 data into 2010 geography.

Active Advisory Boards and Task Forces

Building Department

- Board of Adjustments
- Construction Board of Adjustments & Appeals
- KWPB & Sustainable Advisory Board

Planning and Transportation

- Historic Preservation Board
- Housing Authority Board
- Planning and Zoning Board
- Public Art Advisory Board
- Transportation Advisory Board

Public Works

- Lakes and Waterways Advisory Board
- Utilities Advisory Board

Public Safety

- Civil Service Board
- Firefighters Pension Fund Board of Trustees
- Police Retirement Board of Trustees

Parks and Recreation

- Parks and Recreation Advisory Board
- Tree Preservation Board

General Administration

- Code Compliance Board
- CRA Agency
- CRA Advisory Board
- Economic Development Advisory Board

Glossary

Account Code

Expenditure classification according to the types of items purchased or services obtained.

Accounting System

The total set of records and procedures used to record, classify, summarize and report information on the financial status and operations of the City.

Accrual Basis of Accounting

A basis of accounting which recognizes increases or decreases in economic resources as soon as the underlying event or transaction occurs.

Ad Valorem Tax

Property taxes levied on the assessed value of real or personal property.

Amortization

Payment of principal on outstanding debt.

Appropriation

A legal authorization granted by the City commission to purchase goods and services.

Arbitrage Regulations

Arbitrage regulations from the Internal Revenue Service limit the amount of investment earnings from the proceeds of tax-exempt debt that may be retained by the City. Earnings in excess of the interest expense must be rebated to the Internal Revenue Service.

Assessed Valuation

The value placed upon real and personal property by the Orange County Assessor for purposes of taxation.

Assessment Roll

An official list containing: (1) the legal description of each real property or the description of personal property; (2) the assessed value; and (3) the name and address of the owner.

Assets

Resources owned or held by a government that have monetary value.

Audit

A financial audit is an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.

Authorized Positions

The approved list of positions that an organization may hire to fill.

Authorizing Legislation

Legal action providing authority to incur debts or make payments.

Budget

A financial plan containing an estimate of proposed expenditures for specified services and the proposed means of financing them, usually for a single fiscal year. Florida law allows for a proposed, tentative or adopted budget.

Balanced Budget

A budget in which planned resources equal planned expenditures.

Budgetary Control

The control or management of a government following an approved budget to keep expenditures within the limits of authorized appropriations and available resources.

Budget Calendar

The schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Document

The official written statement of proposed revenues and expenditures prepared by the Finance Department and presented by the City Manager to the Commission.

Budget Message

A general discussion of the proposed budget presented in writing as a part of, or as a supplement to, the budget document. It explains the principal budget issues, financial status at the time of the message and presents recommendations by the City Manager to the Commission.

CAFR

Comprehensive Annual Financial Report.

Capital Equipment (also Capital Assets)

Tangible property or equipment used for operations, expected to have a service life of more than three years and a cost of more than \$5,000.

Capital Improvement Project Budget (CIP)

A financial plan for construction of physical assets such as streets, buildings, sewers and recreation facilities.

Capital Improvements

Expenditures related to the acquisition, expansion or rehabilitation of the City's physical assets (infrastructure).

Capital Lease

A capital lease is a financing arrangement to acquire a piece of

equipment through lease payments. Ownership of the equipment transfers to the City when all lease payments have been made.

Capital Outlay

Expenditures that result in acquisitions of, or additions to, fixed assets.

Comprehensive Budget

All revenues and expenditures included in the budget.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CRA

Community Redevelopment Agency

Current Services Budget

An executive budget projection that anticipates specific revenue expenditure and dept. service levels, if current policies remain the same.

Current Year

The fiscal year in progress.

Debt Limit/Capacity

The city's debt management policy sets the debt limit, or total amount of General Obligation Debt Outstanding, at 2% of the city's taxable value.

Debt Service

Payment of principal and interest to holders of a government's debt instruments (bonds and notes).

Debt Service Coverage

The ratio of net revenue available for debt service to the annual debt service requirements of an issue of revenue bonds.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement

The amount of money required to pay principal and interest in any fiscal year.

Deficit

The excess of expenses over revenues during a fiscal year.

Delinquent Taxes

Taxes remaining unpaid on and after the due date, to which a late-payment penalty is added.

Department

A major unit of organization in the City, headed by a department director. Sub-units, called Divisions, form the basis for a department.

Depreciation

The decrease in value of physical assets due to usage and the passage of time.

Designated Revenue

Funds from a specific source to be spent only for designated purposes, i. e., gasoline taxes to be used only for street construction and maintenance.

Direct Expenses

Those expenses that can be charged directly as a part of the cost of a product or service of a department or operating unit.

Division

A major sub-unit of a department.

Effectiveness

A measurement comparing the amount or level of service produced to the resources used to produce it.

EMS

Emergency medical services provided by Fire/Rescue staff.

EMT

Emergency medical transport of a patient to a hospital for treatment.

Encumbrance

An amount of money committed for the payment of good and services not yet received or paid for.

Enterprise Fund

A self-supporting fund designed to account for activities supported by user charges, i.e., Water & Sewer, Electric and Golf Course Funds.

Estimated Revenues

Projections of monies to be received during the fiscal year.

Expenditures/Expenses

The cost of goods delivered or services rendered including personnel and operating cost, capital outlays and debt service.

Financial Plan

A statement of estimated revenues, expenditures and balances for each fund.

Fiscal Year

A 12-month period to which the annual budget applies, after which a government determines its financial position and results of its operations. The City's fiscal year begins October 1 and ends September 30.

Fixed Assets

Assets of a long-term character that continue to be held or used, such as land, buildings and equipment.

Franchise Fees

A fee assessed on a business, usually a public utility, in return for giving them the exclusive right to operate inside the City limits. The City of Winter Park has granted franchises for electric, cable television, gas and scenic boat tours.

Full Faith and Credit

A pledge of the general taxing body for the payment of debt obligations. Bonds carrying such pledges are called general obligation bonds.

Fund

A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance

Fund equity for governmental funds and trust funds reflecting the accumulated excess of assets over liabilities for general governmental functions.

FY

Fiscal year ending September 30

GAAP

Generally accepted accounting principles.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. Included in the City's General Fund are the Police, Fire, Administration, Finance, Planning and Community Development, Public Works and Parks and Recreation.

General Obligation Bonds

Bonds issued, pledging the full faith and credit of the issuing government upon voter approval at a general referendum.

General Revenue

The revenues of a government other than those derived from, and retained in, Enterprise and Internal Service funds.

Goals

The City's priorities, developed through a strategic planning workshop, for which it strives to attain to deal with the challenges of the present and future.

Grant

Contributions or gifts of cash or other assets from Federal, State or local governments for a specified project, purpose or activity.

Governmental Funds

Funds used to account for governmental operations funded through a combination of general purpose revenues and user charges.

Homestead Exemption

A deduction from the total taxable assessed value of property occupied by the owner in the State of Florida. The exemption is \$25,000 for all property owners who qualify.

Indirect Cost

Any cost incurred that cannot be charged to any single cost objective.

Infrastructure

The physical assets of the City, i.e., streets, water/sewer systems, public buildings, parks.

Intergovernmental Revenue

Funds received from Federal, State and other local government

sources, such as grants, shared revenues and payments in lieu of taxes.

Internal Service Changes

Charges by Internal Service Funds to other departments within the City as reimbursement for goods supplied or services rendered.

Internal Service Funds

Self-supporting funds established for the financing of goods or services provided by one department or other departments within the City on a cost-reimbursement basis.

Liability

Debt or other legal obligations arising out of transactions in the past that must be paid or refunded at some future date, not including encumbrances.

MGD

Measurement of water or wastewater flow in millions of gallons per day.

Millage Rate

The tax rate on real and personal property, expressed in mills. Each mill generates \$1 for every \$1,000 of assessed valuation of taxable property.

Modified Accrual Accounting

A basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

Operating Budget

A budget for general expenditures such as salaries, supplies and services.

Ordinance

A formal legislative enactment by the governing board of a municipality having the full force and effect of law within the boundaries of the municipality to which it applies, provided it does not conflict with a higher form of law such as a state statute.

Personal Services

The cost of wages, salaries, retirement and other fringe benefits.

Policy Goals/Objectives

The major statements identifying the City's broad goals and specific objectives.

Prior Year

The fiscal year immediately preceding the current year.

Property Tax

A tax levied on the assessed value of real property; also called ad valorem tax.

Recurring Expense

Expenses that continue from year to year, where a similar amount can be expected annually, such as personnel expenses and charges for utilities.

Recurring Revenue

Revenue sources that continue from year to year and where a similar amount can be expected annually, i.e., property taxes, utility taxes and license fees.

Reserve

An account indicating that a portion of the fund is legally restricted for a specific purpose or not available for appropriation or spending.

Resolution

An order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Receipts/Revenues

An increase to a fund's assets that; (1) does not increase a liability; (2) is not repayment of an expenditure already made; (3) does not represent cancellation of certain liabilities; (4) does not represent contributions of capital.

Revenue Bonds

Bonds for which a specific revenue source is pledged for the repayment of the debt (e.g., water and sewer revenues).

Risk Management

The reduction of risk or loss through careful procedures and practices.

Rollback Rate

The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Self-Insurance

The underwriting of one's own insurance instead of obtaining coverage from a private provider.

Service Plan

The methods by which a government plans to meet its service objectives; the basis for annual budget preparation.

Tax Increment Revenue

Property tax revenue from the City and County derived from taxable value in excess of the taxable

values as of the base years in the Community Redevelopment Area.

Tax Levy

The total amount of taxes imposed by a government to finance services executed for the common benefit.

Tax Roll

The official list showing the amount of taxes levied against each taxpayer or property.

Tax Year

The calendar year in which property owners received tax bills. The 2017 tax bills produce revenue to the City in FY 2018.

TRIM

Truth in Millage requirements for advertising any increased property tax revenue over the prior year, whether from an increased millage rate or taxable value, as a tax increase.

User Charges

Charges for specific services rendered only to users of the services, i.e., water sales.

Utility Taxes

Municipal charges levied by the City on consumers for every purchase of utility service within the corporate limits of the City, such as electricity, water, gas, fuel oil and telephone service.

Working Capital

The difference between a company's current assets, such as cash, accounts receivable and inventories of raw materials and finished goods, and its current liabilities, such as accounts payable.

WTP

Water treatment plant.