



FY2023 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

Todd Weaver

Commissioners

Kris Cruzada
Sheila DeCiccio
Marty Sullivan

City Manager

Randy B. Knight

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

FY2023 BUDGET



administrative staff

Administration

Assistant City Manager
City Attorney
City Clerk
Deputy City Clerk

Michelle del Valle
Kurt Ardaman
Rene Cranis
Kim Breland

Building & Permitting Services Director

Gary Hiatt

Communications

Clarissa Howard

Electric Utility Director

Dan D'Alessandro

Finance Director

Wes Hamil

Fire-Rescue Chief

Dan Hagedorn

Information Technology Director

Parsram Rajaram

Natural Resources & Sustainability Director

Gloria Eby

Parks & Recreation Director

Jason Seeley

Planning & Zoning Director

Jeff Briggs

Police Chief

Tim Volkerson

Public Works & Transportation Director

Charles Ramdatt

Water & Wastewater Utilities Director

David Zusi

budget schedule



City Manager Proposed Budget Overview	July 13
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Department Presentations	July 14
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Department Presentations Receive public input on 2023 Budget & set tentative millage rate	July 27
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Department Presentations Receive public & City Commission input on 2023 Budget	Aug 10
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CRA Budget & Capital Planning meeting	Aug 24
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Receive public & City Commission input on 2023 Budget	Aug 24
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First reading of budget adoption & fee schedule	Sept 14
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Final Adoption of 2023 Budget	Sept 28
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other meetings and/or work sessions may be scheduled as needed

2022 – 2023 ANNUAL BUDGET

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transmittal letter



CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

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To: Mayor and City Commissioners

From: Randy B. Knight, City Manager

Date: October 1st, 2022

Subject: Fiscal Year 2023 Budget and Five-Year Capital Improvement Plan

We can sum up the budget theme with a game of multiple choice:

What is the biggest issue facing the economy in this next year?

- a) Inflation
- b) Land War in Europe
- c) Supply Chain Disruptions
- d) Labor Shortages
- e) All of the Above

Who knew that after a long-awaited recovery from the global pandemic that the world would now be wrestling with all four of these problems, making the economic outlook for the future ever more **cloudy**.

Inflation is now hitting record highs not seen in over 40 years. Last year, consensus wisdom was that it would be transitory and we would be welcoming in a renewed recovery and global economic comeback.

Then Russia invaded Ukraine, surprising the world and shocking commodity markets at a level never seen. From wheat, to fertilizer, to oil and natural gas, the basic components of daily life around the globe have become exponentially more expensive. Businesses, are still posting record demand for new employees and wages are rising faster than ever, but the clouds of concern about recession, and inflation still outpacing even this elevated growth, are beginning to put a dampener on economic outlook.

The Federal Reserve has embarked on an aggressive round of interest rate increases, attempting to engineer a soft-landing of the economy that would still preserve job growth. In 11 of the last 14 times since WWII that this has been tried, it has not worked. Recession has always been around the corner.

Rate increases are already having a profound effect on mortgage markets. Mortgage loan activity is at a 22-year low at the time of writing this document. The cost of the average fixed 30-year mortgage has risen over 50% to 5.4%. This bodes specific concern for Winter Park as the tax base is predominately residential value based (80%), and property taxes account for over 40% of General Fund revenues. If the possible coming recession hurts home values the way it did during the Great Recession, we could be seeing the early warning signs of a revenue slowdown in the next couple years.

It is in this context that we are presenting the Fiscal Year (FY) 2023 budget and corresponding five-year Capital Improvement Plan (CIP) that will continue to deliver the exceptional quality of services that our residents, businesses and visitors have come to expect.

While the future is clearly uncertain, the city is riding the post pandemic recovery in which consumer spending has provided strength to the economy, driving increased purchases of goods and services. Vacancy rates for businesses in Winter Park are some of the lowest in the region, and travel is returning to its pre-pandemic levels.

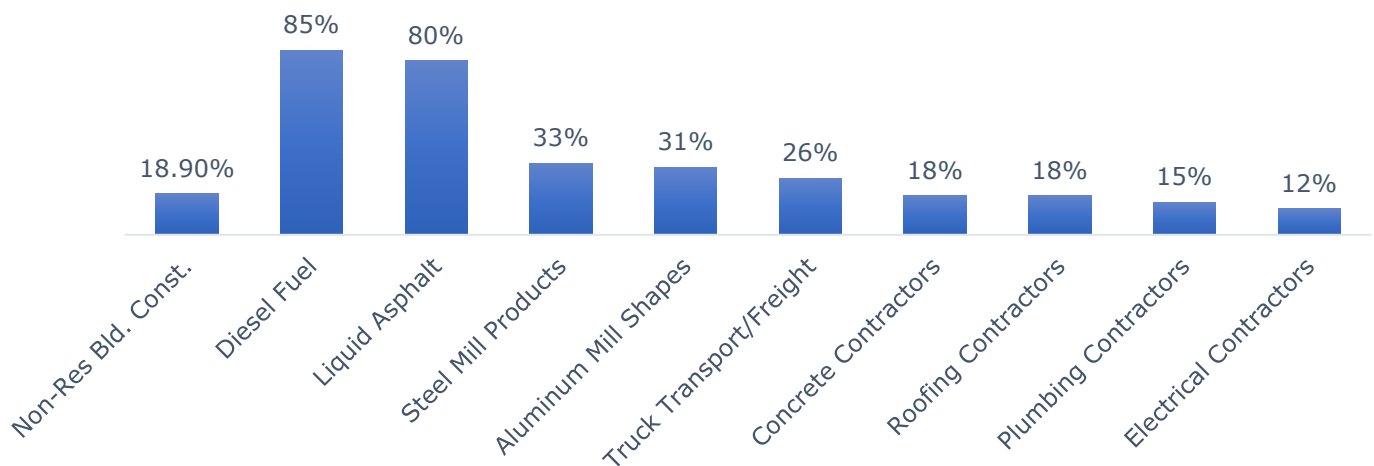
The proposed budget for FY23 is expected to grow a strong 7.3% or \$4.8 million. Approximately 1/3 or \$1.6 million of increased revenue growth is due to the new acquisition of the Winter Pines Golf Course, and the expected operating revenue is planned to offset all expenses and debt service in the budget. Not accounting for that acquisition, revenues would be rising about 4.9%. Property tax revenue will again be the primary means of new revenue growth in the budget with an estimated increase of \$2.5 million (9.2%). Its growth accounts for half of all revenue growth expected in FY23 and 43% of all General Fund revenues. Revenues will also be supported by \$500k of American Recovery Plan Act (ARPA) funding which was approved by the City Commission last year to help support the annual budget in FY23.

Utility Taxes and Franchise Fees will remain largely flat in FY23. Building and Permitting activity is expected to slow in FY23 and beyond as recession fears loom. Intergovernmental revenues which are primarily made up of sales tax, revenue sharing, and grants, will decline slightly in FY23, though that is largely a function of the fact that last year over \$2 million in ARPA funding was used to support the budget and now that it is reduced to \$500k, which lowers this overall revenue source. Sales taxes have rebounded in FY22 beyond all expectations and are setting record monthly highs in early 2022. Whether this lasts for long as consumers tighten up over recession concerns, remains to be seen. Charges for Services, which represents garbage services, facility rentals, program fees, and ambulance transport, will be up by 20% or \$2.1 million, however \$1.6 million of that growth is due to the Winter Pines Golf Course expected new revenue. Other growth in charges is due to expanded expectation of more facility use and inflation costs for garbage services. Fines and Forfeitures are not expected to change from the previous fiscal year and investment revenues are expected to be under pressure due to rising interest rates. Transfers, which are predominately represented by the payments from the Water and Electric Utilities are expected to grow significantly in FY23 by over 9%. This is due to the high price of natural gas which is raising the cost of electric bills, which in turn, raises the franchise fee equivalent collected by the General Fund. If natural gas prices come down in the future, this revenue source will decline.

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 over the 30% (approximately \$19 million) goal in FY 22.

This coming fiscal year, the inflation storm that is being felt in all aspects of daily life, is now being felt by the city as well. With 40% of the world’s fertilizer coming from Eastern Europe, the cost to maintain Winter Park’s premium green spaces, golf courses, and athletic venues are all increasing. Because the price of oil is up due to supply shocks, this year’s budget is seeing a 40 – 50% increase in the cost of fuels to run the city’s fleet of vehicles and heavy equipment. Inputs for road construction, sidewalks, and most construction activity have already increased by double digits. Lastly, wage inflation and competition in the marketplace for talent are putting tremendous pressure on the city’s ability to keep and attract employees. All of these factors are driving up costs in FY23 and are reflected in the personnel and operating costs of the proposed budget. If inflation continues while revenue growth (especially property taxes) start to decline, top notch services could be very difficult to support in the next few years and may necessitate additional revenue sources or reductions in service or capital spending. The chart below highlights the rising costs of many aspects of the city’s provided services.

Producer Price Index (PPI) One Year Change in Selected Services & Materials Costs -(Association of General Contractors May 2022)



Thankfully reserve funds for general contingency, equipment replacement, insurance, and healthcare, are all in good shape and offer breathing room to make adjustments in the budget as necessary. All

of these measures have left the city in the position to weather this uncertain time while leaving quality city services unharmed.

While pressures are mounting, we have an exceptional city, with resilient exceptional citizens, excellent leadership, and a city staff that is committed to making sure that Winter Park perseveres through this time of uncertainty. We are fortunate, that despite the cloudy outlook, we can present a budget that is mindful to the burdens on our residents and businesses and will hold the city's property tax rate unchanged for a 15th consecutive year. No other major city in Orange County has accomplished this.

2022 – 2023 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 accommodating for cost increases due to expected inflation, all with an eye to continuing to provide the exceptional level of service our residents and businesses demand.

Overall, the city's All Funds budget will grow by 11.2% or \$20 million, one of the largest increases in recent budget history. Over half, or \$11.4 million will come from increased costs in the city's Enterprise funds, most notably the Electric Utility. The unprecedented tripling of natural gas prices has greatly raised the pass-through fuel cost component of the electric bill and the city's expected expenditures on bulk power costs, are expected to climb significantly. In addition, the Utility's undergrounding program is expected to experience price inflation and a 15% or \$1 million addition in funding was added to the CIP to maintain the pace of improvements. The General Fund will account for \$4.8 million of the change with the biggest portion being the Pines Golf Course operation as well as part two of the expanded funding for road improvements to raise repair and replacement to 15 lane miles annually. Internal Services Funds will see a significant bump as the planned replacement of the flagship fire engine will be completed in FY23 at a cost of \$1.8 million from the Fleet Equipment Replacement Fund. The Capital Project Fund will increase by just over \$800k as expanded funding is put toward more general capital projects such as park and public safety improvements. The Special Revenue Funds largely made up of the CRA and Stormwater Fund will remain largely unchanged in scope in FY23 while still maintaining the cash flow needed to complete their respective CIP plans to enhance commercial corridors and improve water retention and quality.

STRATEGIC PLANNING

The City Commission and staff developed a 5 & 25 Year Strategic project prioritization and funding model which informs the priorities of the budget. Over the summer months of FY22, 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:

- ✓ Progress towards 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 14 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 \$380k 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

The last few years we have implemented some remarkable increases in the level of service and standards offered within the city, such as the improvements to the WP9 golf course, taking over management of the Azalea Lane Tennis Center and Cady Way Pool, adding family programming and events, creating the Department of Natural Resources, the addition of Progress Point Park, and the opening of the Library and Events Center. This year will bring another major enhancement to service levels with the takeover of the Winter Pines Golf Course, adding over 16 new positions to the total staff count and adding over 93 acres of greenspace to what is actively managed by the city. 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):** While all reporting of the use of ARPA funds received by the city has been reported under the Federal Government's Revenue Loss Threshold, the tracking of the use of the funds is still being called ARPA internally to help explain where the added funding flexibility is being applied. In the FY23 budget, \$500k will support general operations of the General Fund.
- ***Frozen, Vacant & Gapped Positions:*** On a routine basis, natural turnover in positions results in an annual savings of about \$300k. Due to increased turnover experience, that reserve number is raised to \$400k in FY23. All positions in the budget are fully funded and there are no frozen positions.
- ***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 which is currently in negotiation status. The city routinely benchmarks its pay increases against national standards for pay increases and surveys local governments to understand the consensus in the market. After reviewing pay among neighbors and the general market, the City Commission approved a 5% cost-of-living-adjustment effective October 1st, and up to 2.5% in a merit bonus on an employee's anniversary date. This larger than historical increase in pay is a direct reflection of inflationary pressures on wages.
- ***Fees & Rates:*** As inflation is affecting everyone, it is also affecting the city. All departments have been asked to review their fees as part of this year's ongoing budget discussions and recommend changes to help offset the impact of inflation. In general, many fees, especially those that effect the use and care of the city's green spaces, are likely to increase by 5% or more. Garbage service fees are

expected to climb by at least 3.5% per the contracted cap with Waste Pro, however discussions about allowing a higher increase are ongoing as the cost of diesel fuel is greatly affecting their operating margins. 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 4.53%. All fees are adopted as part of the annual budget process in the city's fee schedule.

- *Personnel Count:* Full-time permanent positions funded in the FY23 budget will increase by 19 persons, predominately related to the acquisition of the Winter Pines Golf Course which accounts for 8 new full-time positions. Other growth in positions is due to new positions added in the current fiscal year, which included Sustainability, Grant Writing, HR, additional Parks positions for general maintenance duties, and IT personnel. The FY23 budget adds a Tree Specialist position to forestry, a Citizen Community Police Officer position, and a Facilities Management Coordinator. This will bring total FT permanent positions in the city to 551. The proposed budget would represent an overall 10% growth in total employees over 8 years, with half of that growth coming from bringing the Electric Utility in-house (17) and adding the Pines (8). For a snapshot of positions changes, see the Position Summary section of the Management Reports portion of this document.
- *Juneteenth Holiday:* In celebration of African-American heritage, the City Commission approved adding a holiday to the employee calendar. Juneteenth is now an official holiday in the City of Winter Park.
- *Contingency:* The city has a goal of maintaining 30% of reoccurring expenses in unencumbered reserves in the General Fund. By the end of the current FY22 year, reserves are expected to be at just over \$19.4 million or 30.8%. The budget for FY23 will see a smaller contribution to contingency (\$106k) below the budget policy level of one-half of one percent of total revenues. This is due to pay changes approved by the City Commission to keep wages competitive for employee talent. Staff anticipates restoring contributions to contingency in-line with policy in the future, but this change reflects the increasing pressure on overall government revenues. Total dollars in contingency are expected to grow to just over \$19.5 million but as a percentage of total expenditures, the ratio will fall to 29%. 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 there is no clarity on when this obligation may resume. An attempt in Orange County about passing a penny sales tax for transportation improvements in November 2022, may provide the ongoing funding support for this payment. As there is no expectation of needing to make this payment in FY23, it has not been funded.

Building & Permitting:

- *Permit Activity:* Remained very strong in FY22, easily surpassing budget estimates. However, with a recession looming it seems likely that the pipeline of new projects may dry up and reduce this revenue source in the future. There will likely be a slowing in comparing expected permit revenue for FY23 against actual estimated revenue for FY22. Core permit revenues were \$3.1 million in FY21, are expected to

be \$2.6 million in FY22, and fall slightly to \$2.5 million in FY23. There are no known major development projects on the horizon and rising inflation and Federal Reserve policy action will likely have a cooling effect on real estate.

- *New Facility:* FY23 will see the continued renovation of the new offices for the Building & Permitting Department to be located next to the City's Operational Compound on Howell Branch Road. This acquisition and renovation of an old veterinarian office will provide adequate office and visitor space to handle all of Winter Park's permitting needs.

Communications:

- *Arts & Culture Alliance:* The Alliance gained two new members this past fiscal year and continues its efforts on increasing awareness and visibility of the organizations. In addition, as a result of the Diversity, Inclusion and Equity work the sub-committee developed, the members of the Alliance are making strategic and targeted programming decisions to attract a more diverse audience. The department will continue to facilitate monthly meeting agendas, assist the Alliance in its marketing efforts, diversify the types of tools the Alliance uses to promote its members, and help identify grant opportunities.
- *Public Art Advisory Board:* The PAAB recently orchestrated the move and installation of the Winter Park Sidewalk Art Festival "Best of Show" collection from the former library to the new Library & Events Center and Winter Park Welcome Center. The board is working to secure a dedicated public art funding source in order to maintain the city's existing collection, acquire new exceptional pieces for public display, and promote awareness of public art in the City of Arts and Culture.
- *Social media:* Communications team will diversify social media posts using reels, photos and creative content to increase engagement and followers on the city's social media accounts.

Community Redevelopment Agency (CRA):

- *Revenue Growth:* Tax Increment Financing (TIF) revenue is projected to grow at a rate of 9.6%, which is in-line with proforma estimates from last year. It does continue the overall slower rate of growth than had been experienced for many years prior to the pandemic (12 – 15%). As the CRA is 70% commercial tax base by TIF revenue, it may show that the commercial sector has still not quite regained its footing and that maybe changes in behavior such as remote work is limiting demand for new commercial projects. 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. Funding is complete for New York Avenue streetscape Phase I 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. Phase II has begun and is expected to run into FY23 improving the intersections of New York and Comstock Avenue, New England Avenue, Welbourne Avenue, and Morse Boulevard. Within the planned CIP is also an allocation to complete funding for the MLK Park improvement project. In FY22, to accommodate moving forward some portion of enhancements, funding for athletic fields and the

viewshed from the new Library and Events Center was marked at \$625k and a memorial corner at \$500K. In FY23, the CRA CIP has programmed an additional \$2.4 million for the remainder of the Park. In large part, the CRA also has a number of projects that are still underway including the Central Park stage enhancement, New York Avenue Phase II, and Shady Park improvement projects. The CRA began to fund improvements to Shady Park including historical and cultural elements that pay tribute to the community. This included the removal of the splash pad that has been inoperable for years and through a public process, the park will also include a public art piece, which is positioned for commission, manufacturing, and installation in FY23. This is 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, improvements to MLK and Shady Park offer an excellent opportunity to tie together major district nodes. The CRA has begun contemplating a design concept for connectivity between these areas (200K).

- **Programming:** The CRA Agency directed staff to allocate funding towards both affordable housing, commercial, and community support programs. The CRA currently offers its Housing Rehabilitation program, which provides up to \$30k for renovations to single-family, owner occupied houses. To-date, the CRA has supported 136 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 approximately 35 homes. The CRA Advisory Board has also been reviewing recommendations for improvements to the Business Façade Matching grant program which provides up to \$20k to make improvements to the facades of businesses and has served over 60 businesses since its creation.

Electric Utility:

- ***Undergrounding Funding & Cost Inflation:*** The Electric Utility is preparing for a cost inflation estimate of over 15% and allocating over \$1 million annually to keep pace with cost increases. This will bring annual funding for Electric Undergrounding to over \$7.4 million with the goal of completing 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 sometimes over a year. Pricing for steel and metals and transformers have been rising by 75% - 150% over a two-year period. The utility is hoping that early action on stockpiling will help the utility to continue projects without delays, 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 meet mileage goals.
- ***Fuel Costs:*** In FY22 the utility has had to repeatedly revise the fuel cost component of a customer's utility bill as the price of natural gas has tripled and increased the cost of delivering power. This is a national phenomenon and all utility providers are in the same position. Unfortunately, this is being felt by everyone with little chance of relief in the near future unless geo-political issues in Europe calm down. The Henry Hub spot gas price is the standard for benchmarking and futures contracts on this commodity are not estimated to begin falling again until the fall of 2023. This means that higher costs of fuel are here to stay and that the utility is continuing to look at options to maintain competitive rates while still delivering quality service.

This increase in pass-through fuel costs is the biggest cause of increase in the city-wide All Funds budget. Bulk power costs, excluding transmission, will rise approximately \$9 million from originally budgeted estimates in FY22. This is a 20% increase in the size of the overall utility budget and highlights the magnitude of the effect that these worldwide issues are having at the local level.

- *Solar Awning Completion:* The utility's solar awning array at the City Operations Compound Utility Warehouse will go into full operation in FY23. This awning which creates a shade structure around the warehouse property to protect vehicle assets, will also include solar panels throughout as well as on the roof of the warehouse. It is anticipated this solar array will more than support electric power use at the warehouse.
- *Rate Comparison:* All utilities in the state are experiencing the high cost of fuel price inflation however Winter Park rates remain competitive even with the fact that the utility is expanding its investment in undergrounding. As of March 2022, Winter Park rates were only 85.6% of Duke Energy's rate for a 1,000 kWh residential consumer, and were on parity with the state average rate at just under 102%.
- *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 reports. For the 12 months ending March 2022, the City of Winter Park Electric Utility was the 6th most reliable out of the 19 municipally owned utilities that provided data. The System Average Interruption Duration Index (SAIDI) is the industry accepted measure of reliability and Winter Park's stood at 34.4 minutes, verses an average of 43.7 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 approximately 11 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. Over the last two years of the pandemic, the city reduced the annual set-aside to \$1.3 million. With this new fiscal year, the city will begin a two-year process of restoring funding by increasing the amount to \$1.55 million, with plans to return to about \$1.9 million in FY24. The Fleet Division has identified 17 vehicles and heavy equipment for replacement in FY23, with the most notable replacement being the replacement fire engine tiller truck at an estimated cost of \$1.8 million. This will raise spending in FY23 to over \$3 million and previously saved

funds for vehicle purchases will be used to cover the difference. Average age of the of the fleet vehicles being disposed will be 14.4 years.

- *Sustainable Vehicles:* The Fleet Division has standardized most vehicles to Ford and three 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. Of the 17 vehicle replacements planned in FY23, 4 will be hybrid explorers and 2 will be fully electric Ford F-150s.
- *Vehicle Purchase Constraints:* Supply chain issues and the computer chip shortage have greatly hampered the ability to acquire new vehicles in a timely and cost-efficient manner. In FY22, Ford has said they will not even consider phone call inquiries regarding purchase inquiries until October 2022. Lead times for vehicles can be well over 6 months with some forecasting even longer. While the city will do its best to place orders for needed vehicles in advance, it is still uncertain as to when they will arrive. Thankfully the Fleet Division does an excellent job of maintaining the fleet in a quality condition with an average uptime of over 98%.
- *Vehicle Lift Replacement:* The Fleet Division budget includes \$60k to replace two 20-year-old vehicle lifts as part of a two-year plan to replace all four by the end of FY24.

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 group plans to work with a consultant to prioritize and effectively communicate and utilize the data and information provided by technology. This will continue to be implemented by \$1 million afforded by ARPA funds in the previous budget year. 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.
- *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. This includes \$110k to continue camera and access control improvements at city facilities.
- *Major IT Projects:* Funding of \$140k will be used to create a centralized power management system which is a more efficient battery backup to crucial servers and

equipment. This will replace a multitude of individual small units that need consistent testing and upkeep. A number of other IT functions such as Cisco VoIP and WebEx will also be migrated to the cloud as opposed to being stored on-premise, at a cost of \$125k.

Library & Events Center:

- The Events Center is off to a great start and has been busy with a variety of events (weddings 22%, non-profit/corporate 63%, special occasions 15%). With a total of 119 events already booked in 2022, and 38 pre-booked for 2023, the city's newest event venue has been in popular demand.
- The new Library has also seen increased demand with visitor count of 37,000 in the first three months of 2022. This is a 7,000 person increase or 23% jump from the first three months of 2020 just before the pandemic. Physical circulation (materials checked out) have also doubled over the same comparison period. At the special request of the Library board, the City Commission approved adding additional funding to the annual contribution to the library so that employee minimum pay would be at \$15 an hour. This change results in total funding of \$1.84 million or an 11% increase over the prior year. The City of Winter Park has traditionally supported about 70% of the annual operating cost of the Winter Park Public Library. The Winter Park Public Library is ranked 3rd in the state based on the 2021 Star Library scores, the benchmark standard for library performance.

Natural Resources Department:

- *Climate Action & Resiliency Plan:* To gain a comprehensive understanding of the priority concerns posed by climate change to the City's assets, a Vulnerability Assessment will be conducted to obtain a comprehensive Climate Action and Resiliency Plan. The plan will provide recommendations built for resiliency and provide the technical findings necessary to inform City Commission to consider developing a climate adaptation plan. This is anticipated to be grant funded at \$100k.
- *Energy Efficiency of City Buildings:* In accordance with the Sustainability Action Plan, improving energy efficiency of City owned and operated buildings focuses on reducing power consumption and improving the City's carbon footprint. This audit, underway in FY22, will review energy efficiency at various facilities providing energy conservation measures and technological recommendations in a comprehensive energy efficiency study report.
- *Lakes/Wetland Treatment Efficiency:* Advanced delivery techniques, utilizing drone technology will generate over \$100k of contracted herbicide application savings in the FY23 budget. This will replace contracted ground crews formerly used for controlling invasive vines. In addition, lakes cleanup efficiency will be enhanced by the purchase of a Weedoo Harvester which collects eelgrass and floating tussocks in public Lakes. Currently these are being manually loaded and the equipment has a small footprint which allows it to pass under bridges located at interconnecting canals.
- *Lakes Operational Initiatives:* Staff will be increasing the use of electronic data entry in the field, streamlining shoreline permitting process, as well as creating a comprehensive geolocated database of record for herbicide treatment, grass carp

stocking, and water quality. Efforts to create newsletters, educational information, and engagement with residents and businesses will be expanded. Efforts at establishing a multi-year project to create a Comprehensive Management Plan for Mead Garden will begin in FY23.

- *Keep Winter Park Beautiful (KWPB)*: KWPB will use \$50k in additional funding in FY23:
 - Implement permanent backyard chicken program ordinance for Food Security
 - Implement single use product elimination and waste diversion education within city facilities and key events
 - Re-boot the Winter Park Green Business Recognition Program with incentives
 - Work on increasing Waste Diversion (Recycling & Compost) in both residential and commercial areas
 - Develop Neighborhood Matching Grant Program
 - Create Neighborhood Relations programs, events, and initiatives to better serve our community
 - Wetland Restoration Project– Howell Creek Preserve informational signage
 - Benchmark Green House Gas Inventory for city-owned facilities
 - 'Fertilize Responsibly' campaigns
 - Adding additional Household Hazardous Waste Event for the Fall

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 \$383k. 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). This leaves the city with approximately \$33k that could be allocated to existing or new non-profits. The city receives requests each year from both existing non-profit partners and other organizations looking for support, but typically no changes in allocations can be made without reducing funding to existing partners. Obligations to the Performing Arts Center will end in two years and will free up funding balance at that time. The reality of non-profit support is that there will always be more worthy causes than there are resources for a city of Winter Park's size to support. This highlights the need for the city to consider adopting support guidelines as it applies to non-profits so that giving can be aligned with strategic vision.

Parks & Recreation:

- *Winter Pines Golf Course WP18*: The city purchased this popular 18-hole golf course in the Spring of 2022. FY23 will see the first fully budgeted year of operation, adding about \$1.1 million in operating cost and about half a million in annual debt service to the budget. It is anticipated that revenues from operation will more than offset the costs, but for the purpose of budgeting, no surplus has been assumed. This new 93-acre asset will greatly add to greenspace under the city's control and add 8 new full-time positions to the budget as well as a number of part-time positions.

- *Major Parks Under Construction:* FY23 will see significant activity across a majority of the city's major green spaces.
 - Progress Point Park will continue to be built out, including the planned addition of walking paths, lighting, greenspace, and water feature. This project has a budget funded from money made available through ARPA and Parks Impact Fees.
 - MLK Park: The turf field improvements approved in FY22 has begun as well as the call for artists to complete an MLK Jr. Memorial Corner. FY23 will see the remaining implementation of planned improvements to stormwater, walking paths, lighting, fields, athletic areas, beautification, parking, water features, and playground. While the total budget set aside in the CRA for this project was \$3.4 million, it is likely that inflation will require a revisiting or value engineering of plans to achieve all the improvements outlined. Final plans are still being developed along with community consensus.
 - Howell Branch Preserve: This improvement to the large wetland preserve on the north side of the city is being funded with support from a \$2 million grant. In addition, the City Commission approved adding \$80k to the CIP for the development of an access trail to the preserve.
 - *Tree Plantings:* The budget provides for maintaining plantings in FY 23 at \$400k, with the expectation of planting 500 - 600 trees. The city's goal is to have an annual replacement ratio greater than 100%.
- *Capital Investments:* Over \$1.3 million will be invested in enhancing the city's numerous parks and venues.
 - Parks Major Maintenance Fund (\$180k): Traditionally covering major maintenance of parks facilities and equipment, funding this year will be used to replace the pool covers at the community center and have reserve for parks renovations. Another \$55k is scheduled to be used to upgrade and refurbish smaller parks and playgrounds throughout the city, and \$80k was added to create an access trail and Howell Branch Preserve.
 - Mead Gardens: Funding of \$145k for signage and wayfinding improvements at the city's botanical garden as well as a second pavilion.
 - Tennis Center (\$20k): Dedicated to the resurfacing of hard courts.
 - Lighting: Funding for replacing the athletic field lighting is restored to \$200k to replace aging lighting infrastructure at athletic fields and tennis courts with LEDs.
 - Pavilion replacement (\$100k): Deferred last year, this project will commence in FY23 with the replacement of two structures at Ward Park.
 - Cemetery Improvements (\$600k): Funded from the Cemetery Trust Fund, this multiyear project will create a columbarium for a cremation garden to expand capacity at the cemeteries and now that a centralized location for grounds maintenance will be relocated to the south side of the golf course this funding will renovate the existing garage/warehouse just off of New York Ave. and unlock an estimated \$4 million in future sales potential.
 - Further info on Parks projects is available in the CIP portion of this document.

Planning & Transportation:

- *Transportation:* Finalize the Winter Park Transportation Master Plan. Also, continue to perform and review traffic studies to determine and analyze traffic volumes, speeds, and cut-through issues throughout the City. In order to alleviate citizens'

concerns, the Transportation Division will install sidewalks/trails and Rectangular Rapid Flashing Beacons (RRFBs) throughout the City, as needed. Also, continue to work and coordinate with Regional Partners (FDOT, Orange County, and Metroplan Orlando) and utilize existing project funding dollars to improve and upgrade traffic signals such as evaluating and implement timings to reduce delay, implementing wireless and preemption technology, and enhancing video detection to collect data collection. In addition, The Transportation Division will utilize modern and wireless technology to allow staff to remotely monitor live traffic conditions. The second phase of the New York Avenue Streetscape will also be completed in FY23.

- *Planning:* Begin working on the 2024 Comprehensive Plan update, as well as the modernization of the Zoning Code regulations for single-family properties. Focus on updating the stormwater code and tree preservation Ordinance. Collaborate with Canin & Associates, to examine the West Fairbanks Avenue corridor to gain an understanding of the existing opportunities and constraints. Transition applications for the P&Z Board (i.e. rezoning/comprehensive plan amendments/site plans/conditional use) to be submitted electronically via Energov software, and establish standard operating procedures and informational handouts/training videos, as needed, to assist the public with electronic submittals.

Public Safety:

- *Police & Fire Pensions:* Pension costs will decline at one of the highest rates in recent memory with a drop-in cost of just over \$1.5 million. Pension costs are driven by actuarial assumptions and market performance. When actuarial assumptions miss the mark, they can influence contribution requirements for a number of years. As time goes by these old assumptions fall out of the model and greatly influence forward looking allocations. This is an overly complicated way of saying that costs for pension benefits have fallen to levels last seen in 2016 and fundamentally have helped to make balancing the budget possible. This fortunate change was not unexpected and was built into last year's proforma. With this improvement and recalculation, the city is on track to reach 100% funding of the plans with Police reaching that mark in FY25 and Fire in FY24. This is a remarkable achievement and shows that the city public safety pensions are in solid shape. Each plan has a rate assumption that bases future funding predictions on an investment earning assumption of 7.5% annually.
- *Station 61 Refresh:* The Fire Safety Equipment CIP creates a needed funding reserve for critical capital purchases and enhancements for the City's Fire Department. Total funding in FY 23 will be \$275k and will provide a facility refresh of Station 61. This station has capital improvements needed to refresh the kitchen, dining area, and bay floors.
- *Community Service Officer Pilot Program:* The Police budget includes funding for a civilian officer position to assist with supporting Department needs and freeing up sworn officers. They will perform non-emergency law enforcement duties, including responding to non-violent criminal incidents to include over-with property crimes, processing crime scenes for minor crimes, traffic crashes, traffic control, crossing guard duties, police service calls, and preparation of related reports. Total first year cost is estimated at just over \$60k.

- *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 22% from \$1.27 million to \$1.55 million in order to increase the number of lane miles repaved annually to a replacement standard of 15 lane miles. This completes the two-year plan of increasing funding for this by a quarter million each year.
- *Facility Replacement Fund:* This critical area of need will be expanded greatly in FY23, growing by almost 100% to just under \$1 million. A significant number of aging roofs at city facilities need to be replaced including the Welcome Center, Mead Gardens, and the Public Safety Building. A recent quote to replace the roof at Public Safety came in at over \$600k. In addition to roof replacements, the fund will support HVAC replacements at the same facilities. Normally this fund also handles routine repainting and flooring jobs as well but those will be deferred till the following year to accommodate these larger ticket items.

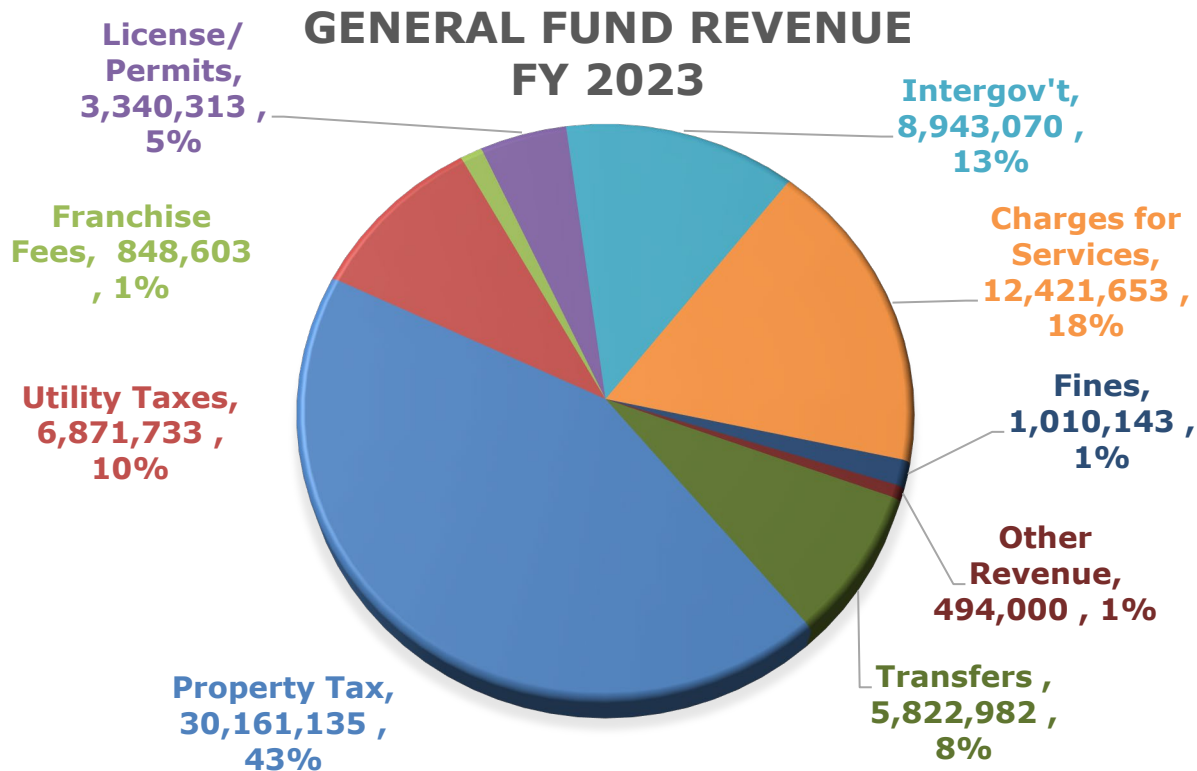
Water & Wastewater Utility:

- *Rates:* By policy, the city references the Public Service Commission price index for water and sewer rate comparisons each year. For FY 23 the adjustment will be 4.53%, which considers the backward-looking year rise in cost pressures. As a lagging adjustment, this increase, while higher than any in the last many years was an early indication of coming inflation and will likely mean that the increase in FY24 will be closer to the level of inflation being experienced now at 8%. Last year, this budget document addressed the issue that these adjustments were only ever meant to cover operating cost pressures and not capital. For the Winter Park Water and Wastewater Utility, it is capital funding concerns and regionally required projects that are driving tight budgets. Required capital calls for the city's participation in regional wastewater treatment facilities as well as FDOT required utility relocate projects, will draw down on the utility's cash balance over time. These 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 only adjusting based on the PSC index will not be sufficient in the long-term to support healthy utility operations. It is unfortunate that this need for more capital over the long-term is also hitting at this time of high inflation, making any increase to rates especially sensitive.
- *Routine Capital Investments:* The utility will make \$1.3 million in repairs and replacement funding to the systems water & sewer mains, and lift stations. In addition, it will make almost a \$400k investment in replacements and upgrades at the Water and Wastewater plants including, ozone monitors, fire alarm panels, gate access replacements, and other improvements.

- *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, 8.8% in FY21) and may indicate that meters are aging and need to be replaced. The FY 23 budget includes an additional \$300k in operating funds to accelerate the replacement of old meters.
- *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. For FY23, the utility will pay \$2.4 million out of cash reserves to support upgrades at the facility, with almost \$4 million now required in FY24. 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 \$69.9 million, which are approximately \$4.8 million (7.3%) 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

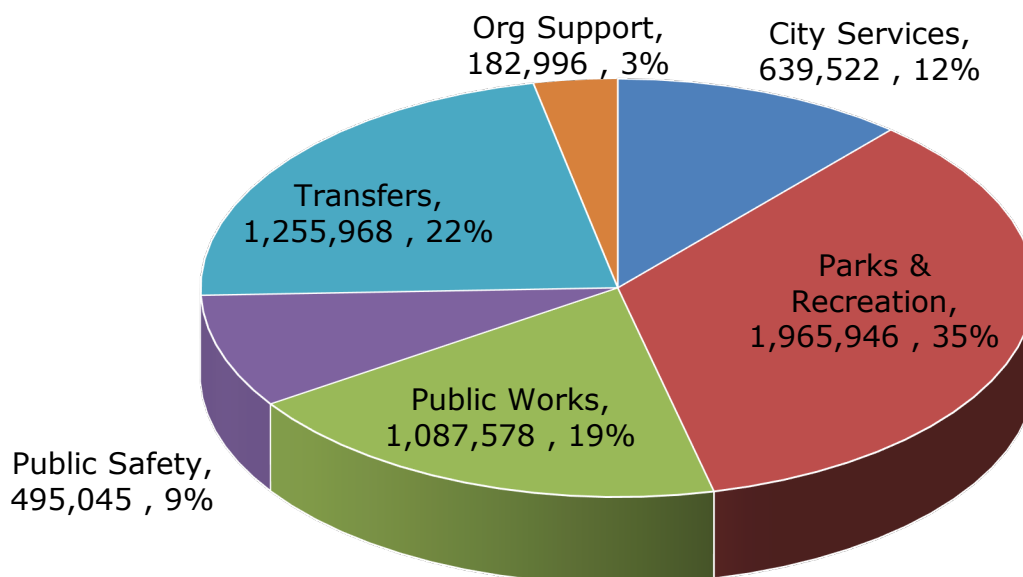
Personal Services, which covers wages, reimbursements, non-departmental, and benefits will increase primarily due to the addition of new employees to support recent projects and initiatives such as new parks, the acquisition of the Pines Golf Course and new efforts in sustainability, public safety, and facilities maintenance. Additionally, wages will grow significantly with a larger than normal increase in pay with a 5% COLA and 2.5% merit bonus. Overall, personal services costs will rise 6.7%, or \$2.37 million to \$37.8 million. Operating Costs, which includes contracted services, will increase 7.4% or \$1.7 million primarily due to the expenses associated with running the Pines Golf Course, expansion of spending on road and bricking replacement, and generally higher costs for fuel, utilities, and services contracts. Capital Outlay relates to purchases of capital equipment and in FY 23, will increase 12.5k. Transfers primarily represent funds moved to capital projects (\$515k) and larger payments to the CRA for its share of TIF revenue (\$402k). Other transfers (\$339k) will grow primarily to support public debt which will increase in FY23 to provide coverage for the new borrowing that supported the \$8 million acquisition of the Pines Golf Course. Contingency will decline and fall below budget policy due to cost

pressures predominately due to higher than historical wage increases. The following table outlines the use of funds.

ESTIMATED APPROPRIATIONS BY FUNCTION:	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change
Personal Services	35,397,323	37,771,074	2,373,751	6.71%
Operating Costs	22,943,166	24,631,004	1,687,838	7.36%
Capital Outlay	34,500	47,000	12,500	36.23%
Transfers- CRA	3,641,491	4,043,522	402,031	11.04%
Transfers-CIP	2,130,000	2,645,000	515,000	24.18%
Transfers-Other	330,705	669,642	338,937	102.49%
Contingency	657,929	106,390	(551,539)	-83.83%
Total Estimated Appropriations	65,135,114	69,913,632	4,778,518	7.34%

The following graph details how the growth in revenues is allocated by department and shows that the \$4.8 million is largely concentrated in Parks (Golf Course spending), Public Works (Road repair and facility enhancements), and Transfers (Higher debt, capital, and CRA transfers).

Distribution of Expenditure Growth FY23 Budget (Excludes Reimbursements, Contingency, & Non-departmental)



PERSONNEL

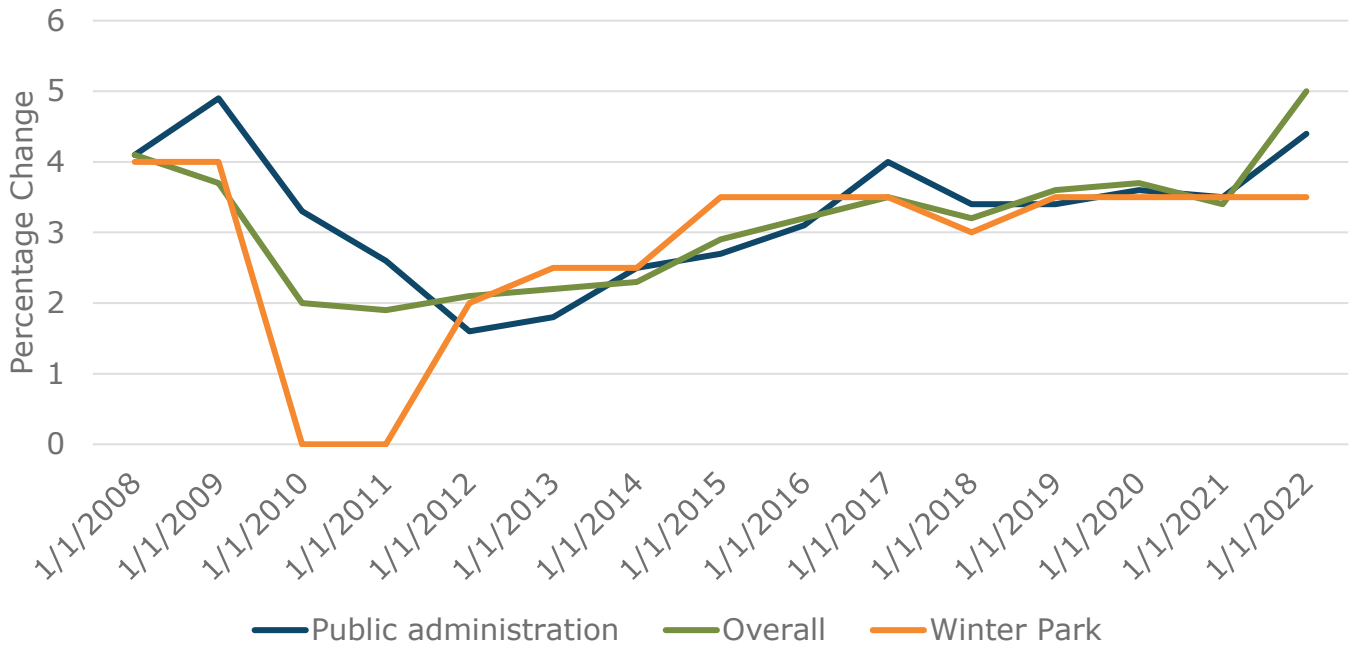
Like most service organizations, the single largest component of the city's budget is personnel costs. As discussed, total personnel costs for the General Fund are projected to grow primarily due to the addition of 19 new positions and wage increases. All types of wages in the General Fund will grow 9.6%, with the increases in regular pay (\$3.16 million), part-time pay (\$392k), and overtime (\$5k), and special duty and incentive pay (\$54k). Overall benefits will decrease 1.7% (\$288k) due to the decline in public safety pension costs which more than offsets general increases in FICA, healthcare, and other benefits. Employee count has been increasing since a low of 500 employees in 2015, to the budgeted estimate of 551 positions for FY23. 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. Keeping and attracting positions has been difficult in the current fiscal year, and while the threat of recession may ease labor market tightness in the future, to-date in this current fiscal year, the city has hired over 120 positions and lost over 70. Based on the city's total count of employees, that means about 20% of the entire staff has worked at the city for less than 9 months.

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.

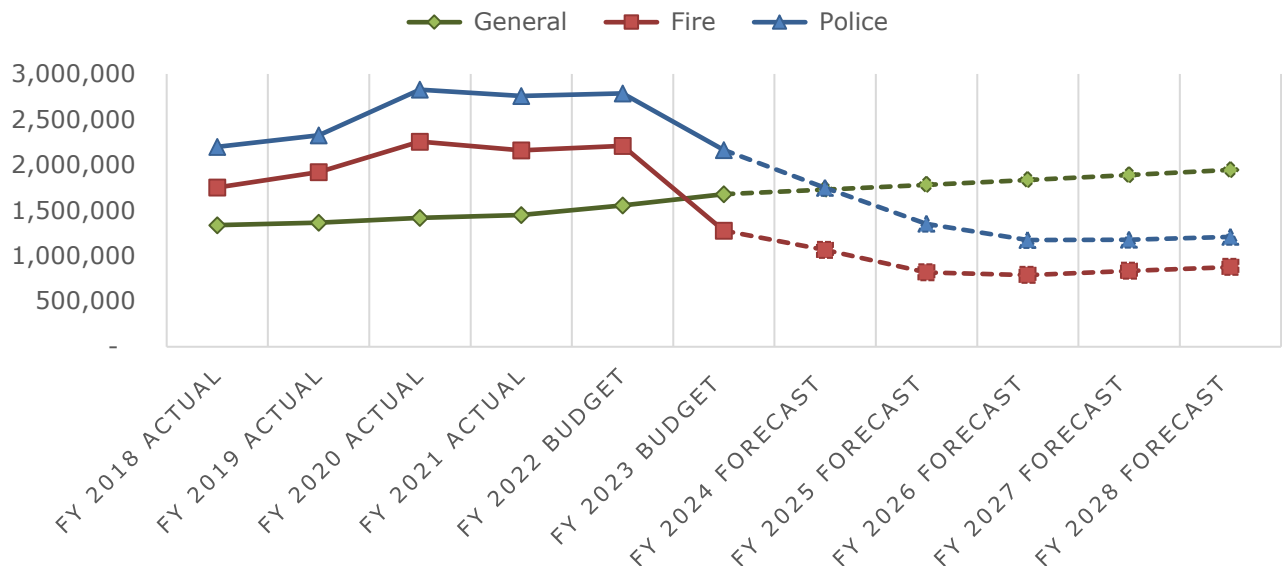
The city typically follows the Atlanta Federal Reserve wage growth tracker as a benchmark for testing wage increases. Following, is a graph of the history of all wage categories in the USA compared to how public administration positions and then the city's wage growth merit history. As can be seen, the recent bump in inflation is now outpacing the city's traditional increase.

Atlanta Fed: Wage Growth Tracker Vs. City Changes in Wages



As discussed, pension obligations are dropping significantly with continued expected declines over the next couple years. This positive change should provide offsetting relief from other inflationary pressures. The graph shows the history and forecasted future pension obligations in aggregate dollar terms.

PENSION FUNDING (HISTORY AND FORECAST)



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 2023-2027 CIP projects, contingencies, and all costs associated with running the city's almost \$200 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, 2021. 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
Award*

PRESENTED TO

**City of Winter Park
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director



The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Office of Management & Budget
City of Winter Park, Florida**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Christopher P. Morill

Date: **May 31, 2022**



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.

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.

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, Natural Resources & Sustainability, 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.

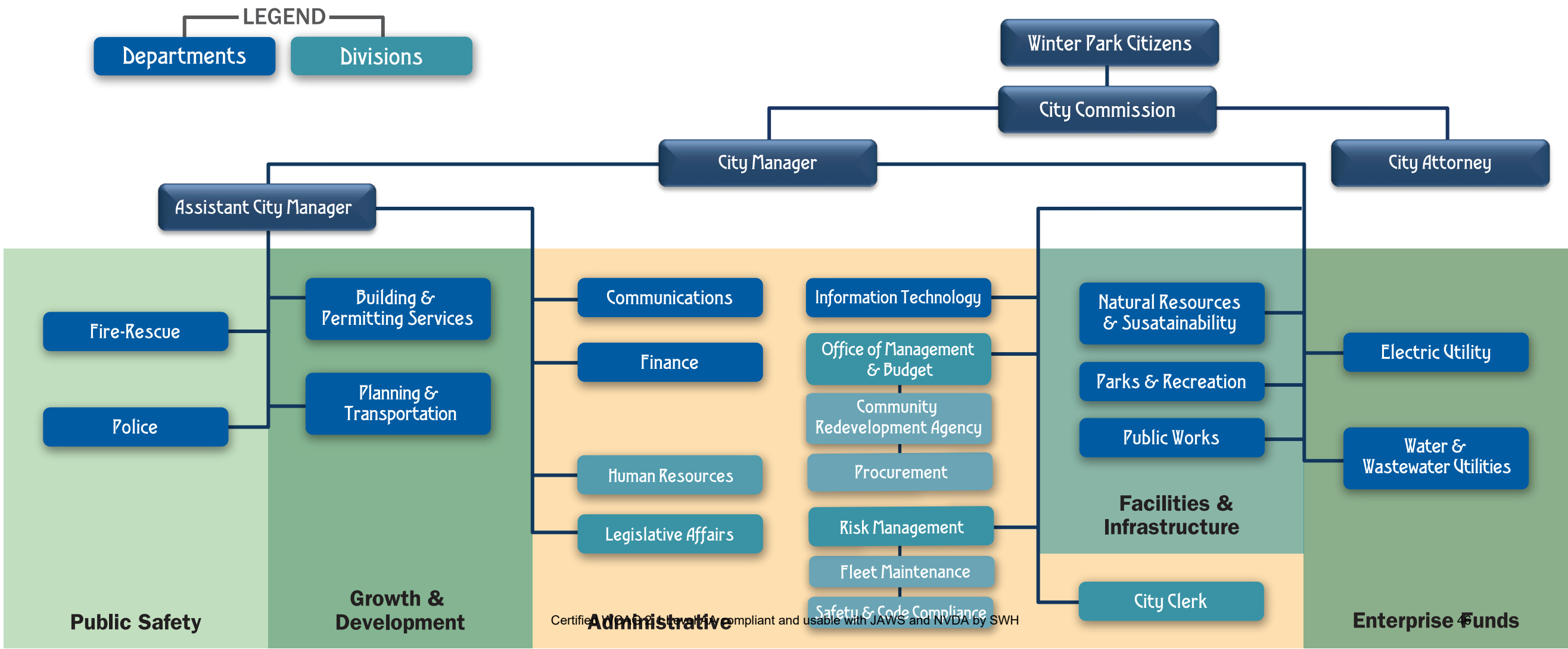


ORGANIZATIONAL

chart

adopted NOVEMBER 2011

updated November 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.

2022 – 2023 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 2022 - 2023 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 FY23 citywide budget is \$198.6 million as compared to \$179 million in the prior year, an increase of \$20 million or 11.2%. The Enterprise funds account for over half of the growth with an increase of \$11.4 million or 14.2%. The Enterprise fund is made up of the Electric and Water & Wastewater Utilities and the high price of electric power fuel cost is causing significant increases in the size of the Electric Utility budget. The General Fund accounts for the next largest portion of the increase with revenue growth of \$4.6 million, with more than half of the growth attributed to property tax revenue increases based on the strong historical real estate market. Major costs driving the General Fund higher are the additional costs of operating the newly acquired Pines Golf Course (\$1.6 million), added spending on road repair and replacement, and general inflationary pressures on wages and basic materials. Internal Service Funds which represent those functions of the city such as Fleet and Insurance are seeing an increase of \$2.8 million over the prior year budget primarily due to the need to replace the Fire Department's main tiller engine. This \$1.8 million purchase has been saved for over the years and will be supported by the Equipment Replacement Fund. Spending in the Capital Projects Fund will increase by 21% or over \$800k, primarily due to increased spending on major roof replacements such as the Public Safety building and Welcome Center. The Debt Service Fund will see a 13.5% or \$300k increase to reflect the addition of the new debt service payments to service the \$8 million in loans used to purchase the Pines Golf Course, less the reduction in debt from paying off the facility improvement loan that financed HVAC repairs to City Hall. It is important to note that both the operations and debt service related to the Pines Golf Course are projected to be covered by its operating revenues. The Special Revenue Fund which primarily includes the Community Redevelopment Agency (CRA) and Stormwater Fund will stay essentially flat at a decrease of 1%.

Of the total budget, \$69.9 million is for the General Fund, \$37.6 million is for the Water & Sewer Funds and \$54.2 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.

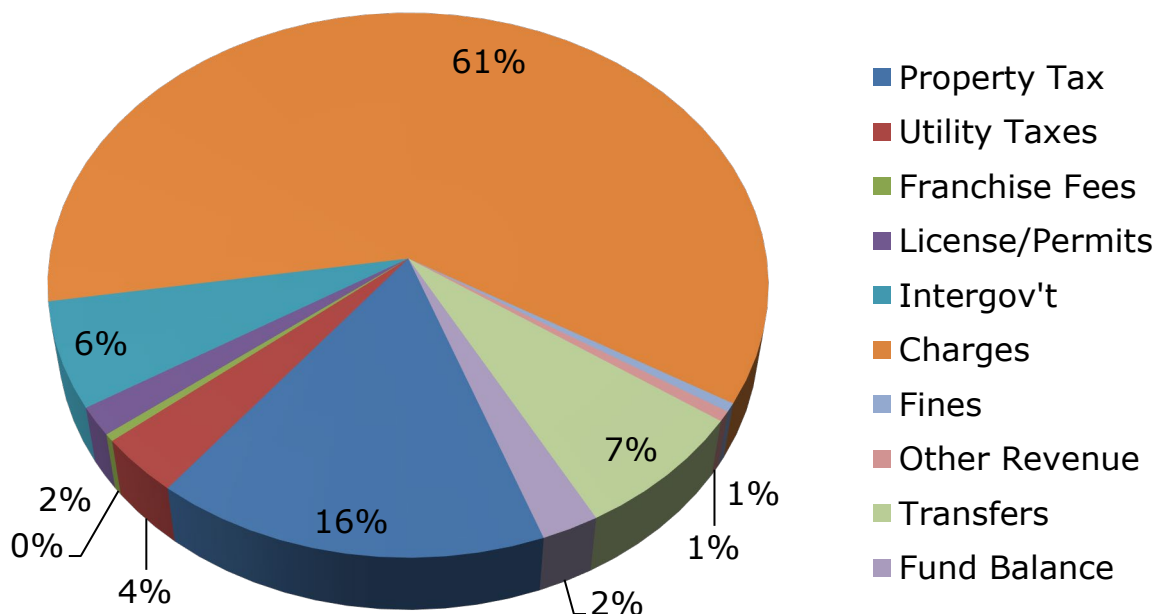
This budget also sets aside almost \$1 million in contingency across all funds with $\frac{3}{4}$ coming from operating surplus in the CRA. This operating surplus is identified in long

term capital planning and has been designated to help fund future proposed projects and will be discussed further in the CIP and Ten-Year Proforma portions of this document. The General Fund contingency will also be smaller this year due to increased cost pressures on wages. The utilities are not expected to have any material contingency in FY23 as cost pressures due to inflation which have raised the cost of capital investment have eroded free-and-clear cashflow. The city's goal of having 30% of annual reoccurring operating expenses of the General Fund in reserves will slip slightly in FY23, to around 29% as the growth of cost inflation is outpacing contributions to fund balance from contingency. However, the overall balance is rising and will reach approximately \$19.5 million which can serve as a backstop against any further shocks or growing fears of a recession. 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 2023



Revenue growth outlooks vary from fund-to-fund. The General Fund is growing based on strong property tax revenue linked to the growth of home values in the real estate market. Additionally, the FY22 year saw significant outperformance of sales tax

revenue in excess of budgeted estimates and it is improving total returns expected in FY23. This strong showing in the intergovernmental revenue category is offset by declining use of ARPA funds to help balance the budget. In FY22 the City Commission approved supporting the General Fund with just over \$2 million in grant funding received from the Federal Government to help cities struggling from the pandemic. In FY23, the Commission approved using \$500k, so this overall reduction will mitigate gains made in sales tax. Charges for Services will climb significantly by almost \$2 million primarily due to the expected increase in operating revenues from the Pines Golf Course. This will also have an equally offsetting operating expense but the effect is an increase to the overall budget. The CRA, which derives all its funding based on growth in property tax valuations, will see continued moderate growth compared to its higher historical experience. The CRA derives over 70% of its revenue from commercial real estate and the recovery in price performance has been slower than the residential real estate market. 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. This was discussed last year during the City Commission's budget discussion as the creation of the new Natural Resources Department required additional funding support to maintain capital and support expanded operations. The Water Utility revenue increase is due primarily to the PSC index increase in rates of about 4.5% which is the state measure of inflation pressures for the preceding year. The Electric Utility increase of over 20% is startling but is based solely on the increased cost of providing power to customers. The city derives its energy from a number of sources but the tripling of natural gas prices has made the purchase of power much more expensive and those costs are passed through to the consumer in higher electric fuel rates. This is resulting in a \$9 million increase to the cost of bulk power supply. The following are a breakdown of major revenues by fund source.

General Fund:	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Property Tax	22,531,340	24,313,515	26,155,261	27,629,173	30,161,135
Utility Taxes	6,610,204	6,665,188	6,791,257	6,748,386	6,871,733
Franchise Fees	935,492	862,172	823,954	804,140	848,603
Licenses and Permits	3,963,919	3,262,117	3,684,486	2,706,152	3,340,313
Sales Tax	5,023,794	3,937,816	4,425,214	4,596,591	5,044,064
Local Option Gas Tax	1,024,205	909,717	915,339	931,731	984,344
Other Intergovernmental	2,309,431	2,459,620	2,235,127	4,225,173	2,914,662
Charges for Services	9,597,656	8,779,013	9,625,768	10,330,856	12,421,653
Fines and Forfeitures	1,397,330	1,047,092	830,204	1,034,000	1,010,143
Other Revenue	1,512,699	1,135,747	349,669	573,000	494,000
Transfers from Other Funds	5,303,293	5,224,645	5,346,469	5,328,266	5,822,982
Fund Balance	-	-	-	227,646	-
Total	60,209,363	58,596,643	61,182,747	65,135,114	69,913,632

CRA Special Revenue Fund:	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Intergovernmental Revenues	2,442,412	2,716,156	3,008,287	3,173,086	3,390,920
Charges for Services	1,938	-	-	-	-
Other Revenue	353,015	251,608	1,474	50,000	-
Transfers from Other Funds	2,428,801	2,798,189	3,337,341	3,641,491	4,043,522
Fund Balance	-	-	-	271,814	-
Total	5,226,165	5,765,953	6,347,102	7,136,391	7,434,442

Stormwater Utility Fee:	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Stormwater Utility Special Revenue Fund	2,707,325	2,629,252	2,603,901	3,035,552	3,323,108
Stormwater Capital Projects Fund	500,000	630,000	750,000	700,000	700,000

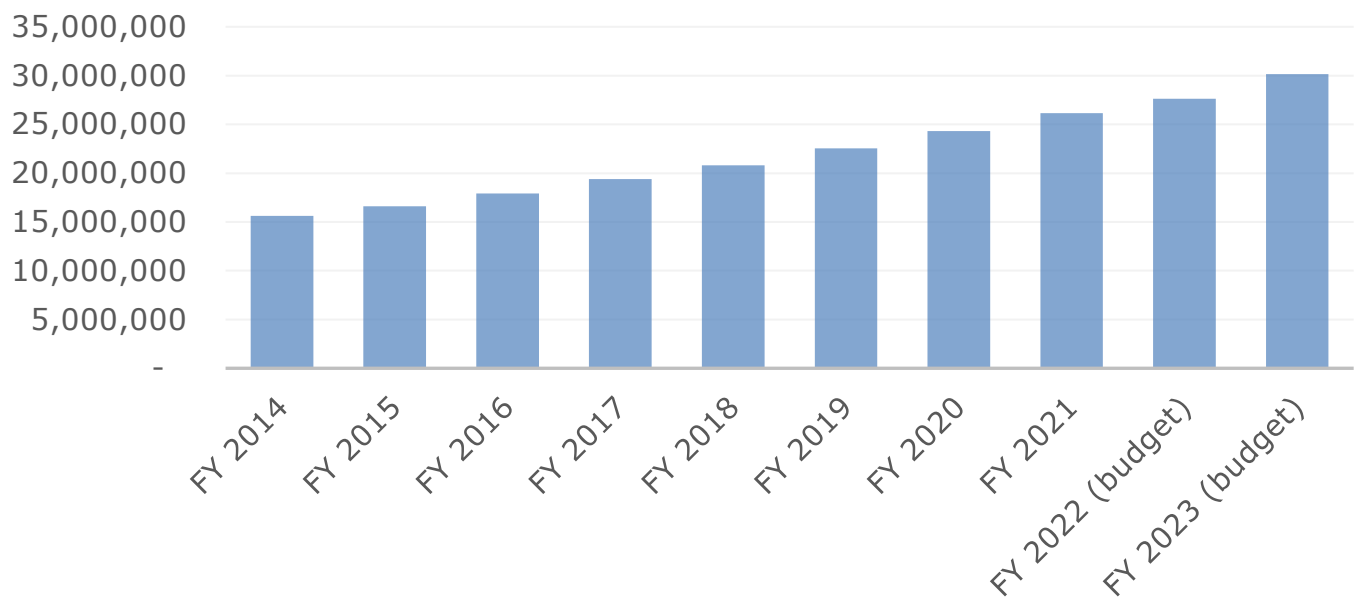
Debt Service Fund:	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Property Tax and Special Assessments	2,771,414	2,766,382	2,900,063	2,053,400	2,052,332

Water and Sewer Fund:	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Charges for Services	30,262,536	31,850,553	32,446,557	32,327,794	34,417,971
Water and Sewer Impact Fees	1,268,930	2,924,228	727,913	749,000	800,000
Other Revenue	1,375,013	693,973	(65,011)	54,000	(24,569)
Fund Balance	-	-	-	2,200,000	2,396,717
Total	32,906,478	35,468,754	33,109,459	35,330,794	37,590,119

Electric Services Fund:	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Electric Revenues	47,593,071	43,764,659	47,099,802	44,901,606	54,197,445
Intergovernmental	1,240,853	2,448,108	28,817	-	-
Transfer from other Funds	188,431	838,295	804,660	-	-
Other Revenue	(199,610)	56,928	39,388	(1,158)	(155,000)
Fund Balance	-	-	-	-	-
Total	48,822,745	47,107,990	47,972,666	44,900,448	54,042,445

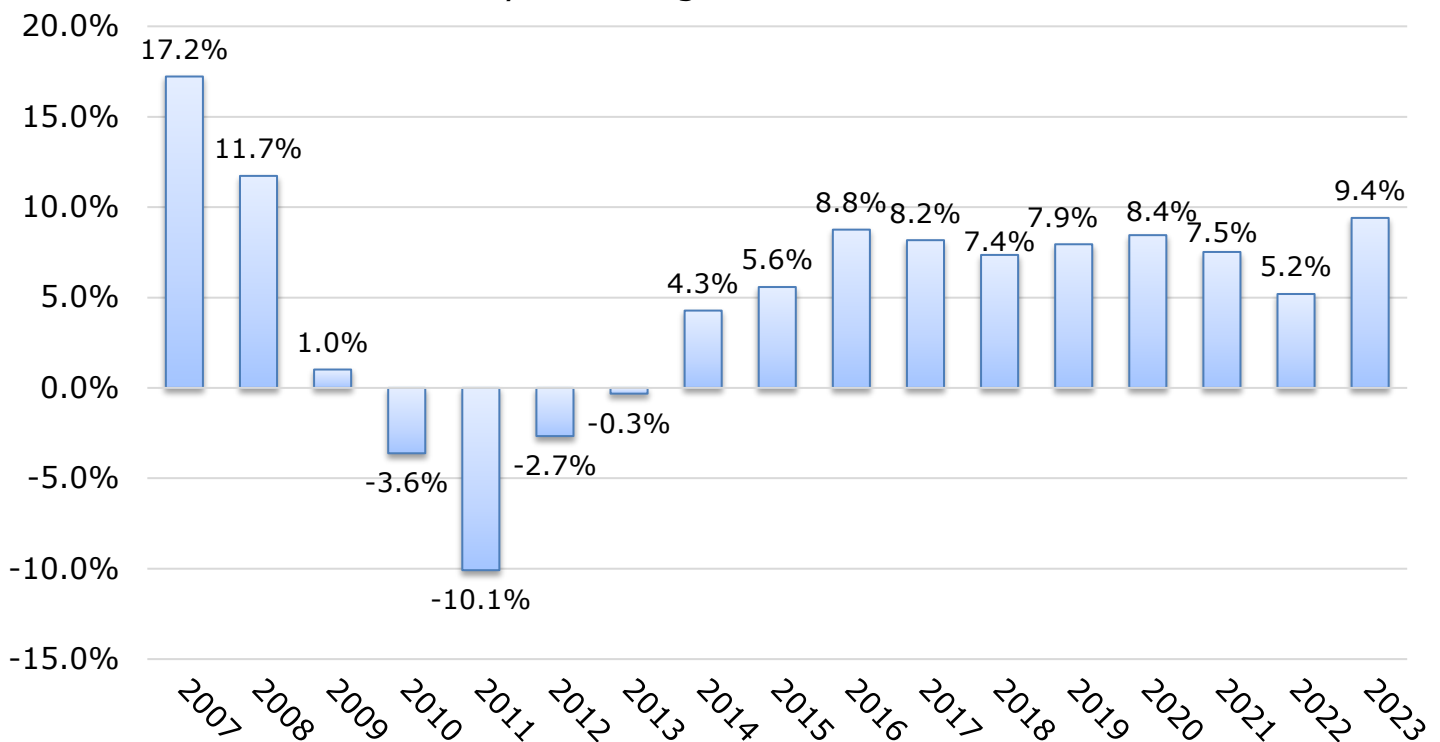
PROPERTY TAXES

Property Tax: FY 2014- 2023



Ad valorem taxes, or property taxes as they are commonly called, represent the single largest revenue source for the city's General Fund at over \$30 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 will come in slightly higher at 9.2%, reflecting the extremely strong performance of the real estate market coming out of the pandemic. 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 over a decade ago. This is due to various measures adopted at the State level that cap the growth in taxable value for both residential and commercial property. Over the period from 2006 – 2021, property tax revenue has grown at an annualized rate of 4%. This reflects the effect of the Great Recession back in 2008 as well as the positive real estate market performance the region has experienced over the last decade. Overall, General Fund revenues in total, have grown at an annualized rate of just 2.5%, highlighting how property tax revenue growth is what carries long-term sustainability and raises the risk profile of revenue growth if the region sees an economic recession that effects the real estate market.

History of Changes in Taxable Value

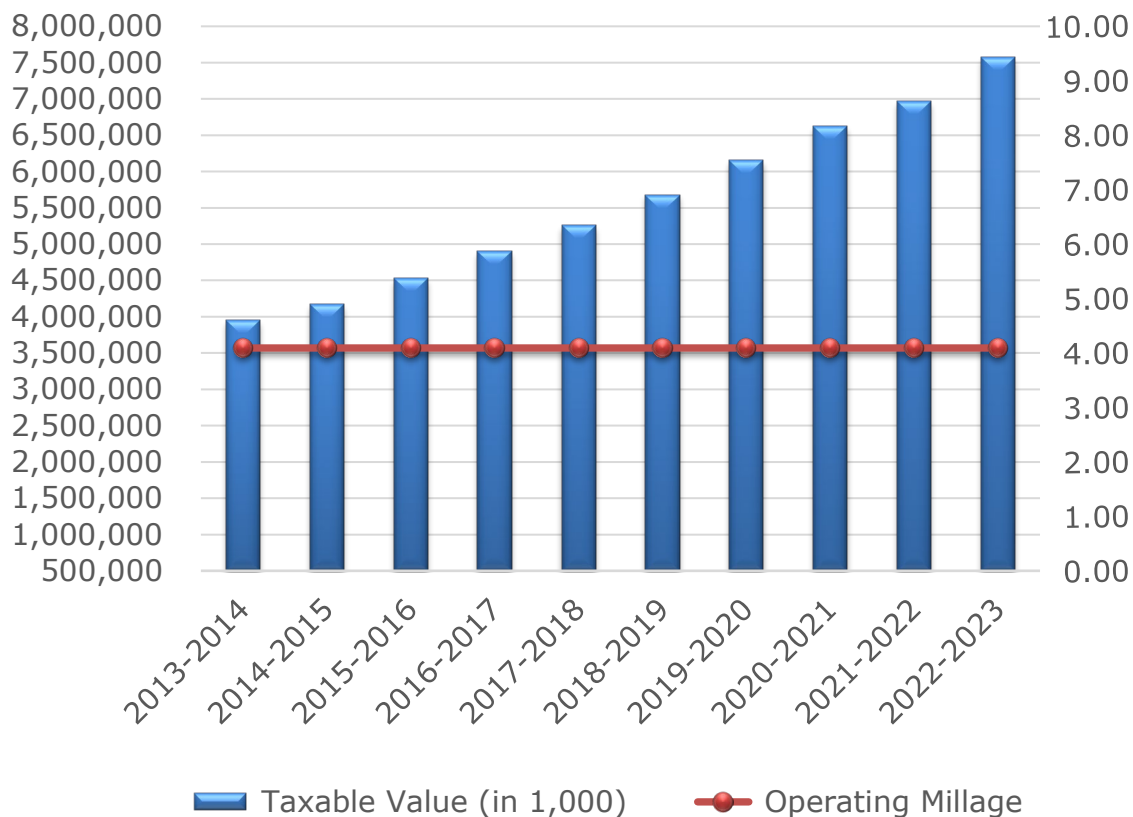


In the 2021 tax rolls, which line up with revenues for FY22, residential properties made up 77% of Winter Park's total taxable valuation and commercial comprising 20%. With about 62% of all Winter Park homes being homesteaded, and therefore capped at an annual appreciation rate of the lesser of 3%, or 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 – 2021, the long-term rate of growth for residential coded properties has been 3.7% while it has been 4.6% for commercial. The fact that the city has had growth rates in taxable values over the last decade that has exceeded this, highlights the impact of new construction on the tax base. The following table highlights the 2021 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 recovering on the health of the residential market this year, the higher cost of financing the purchase of a home could drag regional residential valuations down in the future.

Winter Park Taxable Value 2021 Rolls	Taxable Valuation	Percentage Share
Residential	5,592,807,464	77.3%
Commercial	1,477,101,697	20.4%
Other	163,301,554	2.3%
Total	7,233,210,715	100.0%

Following 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 2023. 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 Great Recession. This rate represents \$4.09 in property tax for each \$1,000 of taxable value. Taxable property values increased approximately 9.4% this year adding \$2.68 million in revenue.

The downtown core, predominately covered by the Community Redevelopment Area (CRA), saw moderating growth as the commercially rich area has been slower to recover than the residential market. Revenues will grow 9.6% adding about \$650k 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 just under \$1 million.

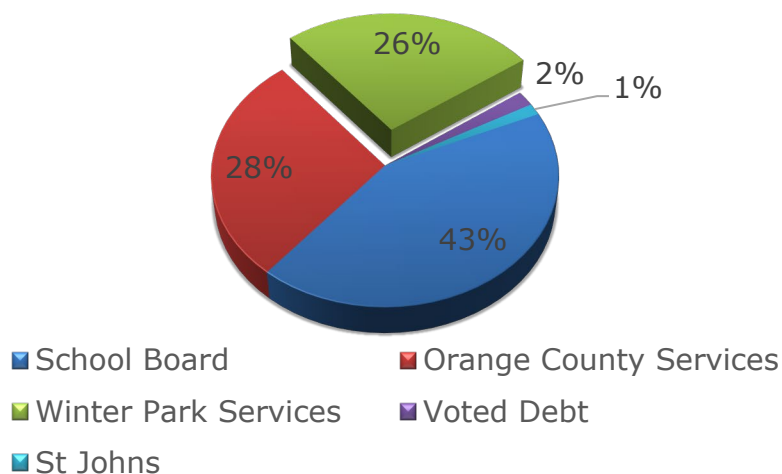
Property taxes levied each year in November are calculated based upon the value of a property as of the previous January 1st. As property tax revenue typically lags 18 months to 2 years from when a new development takes place, the CRA and the City

as a whole are feeling the financial benefit of past development activity. The specter of recession is again lingering over the real estate market as the average rate on a 30-year fixed rate mortgage has climbed over 50% to above 5.5%. This has caused a 25% drop in new mortgage origination and a 75% drop in refinancing verses the prior year. If this recession hits residential real estate valuations, it is possible that next year's growth in property tax revenue could be greatly reduced. With inflation showing no sign of slowing, this could put Winter Park in the difficult position of falling revenues against higher costs.

At its July 27, 2022 meeting, the City Commission adopted 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 \$1.8 million.

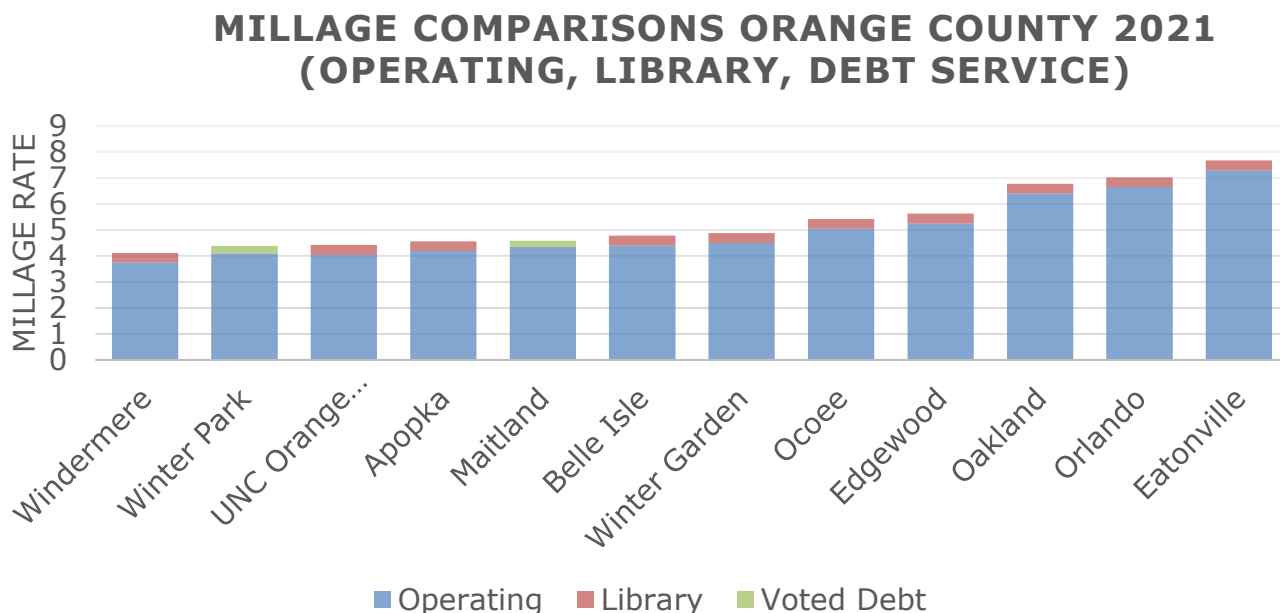
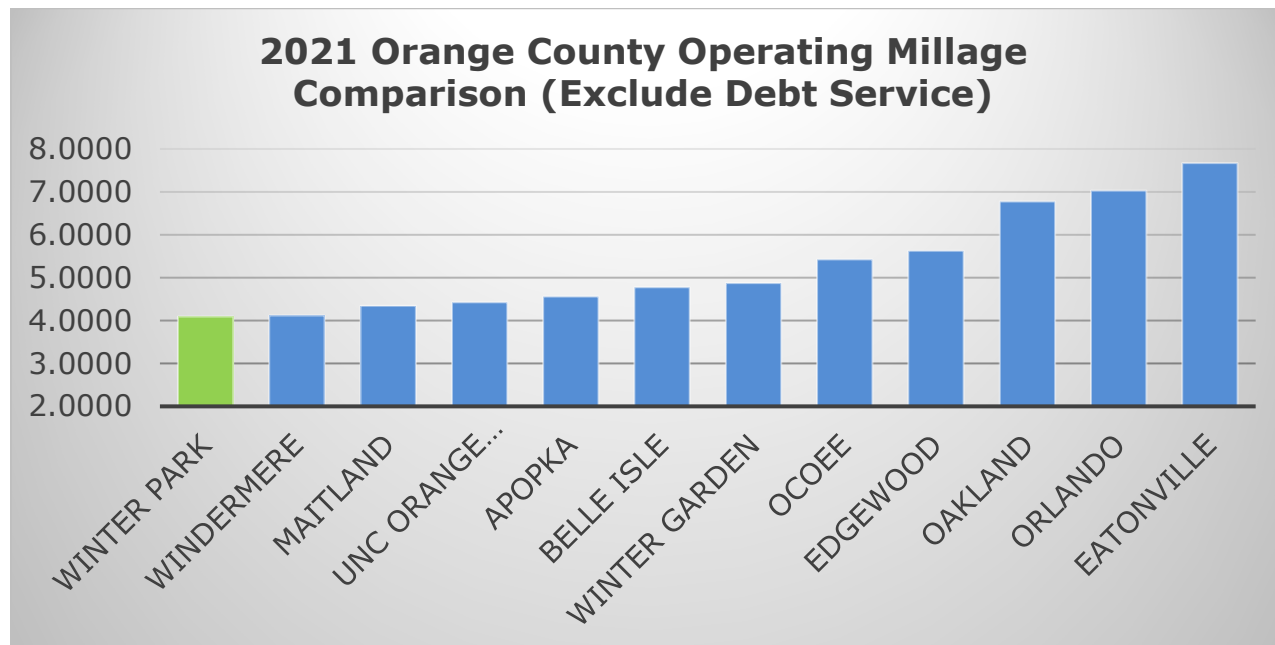
The adopted millage rate, which was approved in September, will be levied against property holders in Winter Park for their share of property taxes. Winter Park is fortunate to have the lowest operating millage rate among major cities in the region. Of the total amount of money that a property owner pays in taxes each year, only about 26% 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
2021**



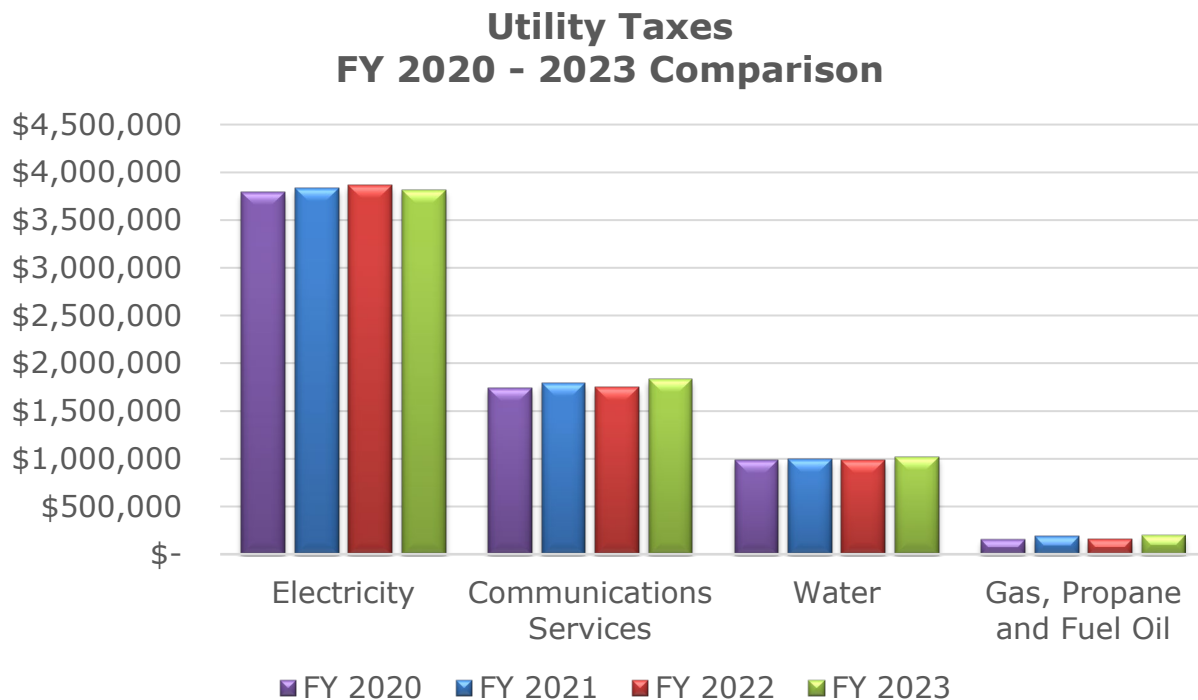
The graph below shows how Winter Park's millage rate compares to other jurisdictions within Orange County. Maitland and Winter Park both support their own libraries out of operating millage so the millage cost of participating in Orange County's library system is added to the other jurisdictions for 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 2nd 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.



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% of the estimated total. Projections of these revenues are based on historical revenues and staff estimates. Total utility tax revenue is expected to remain flat at an increase of 1.8%. Overall this funding source does not move wildly as it's based on taxes on services that do not have an expanding customer base as the Winter Park population growth is essentially flat over time. The chart below demonstrates the portion of utility taxes provided by each source.



Electric Utility Tax

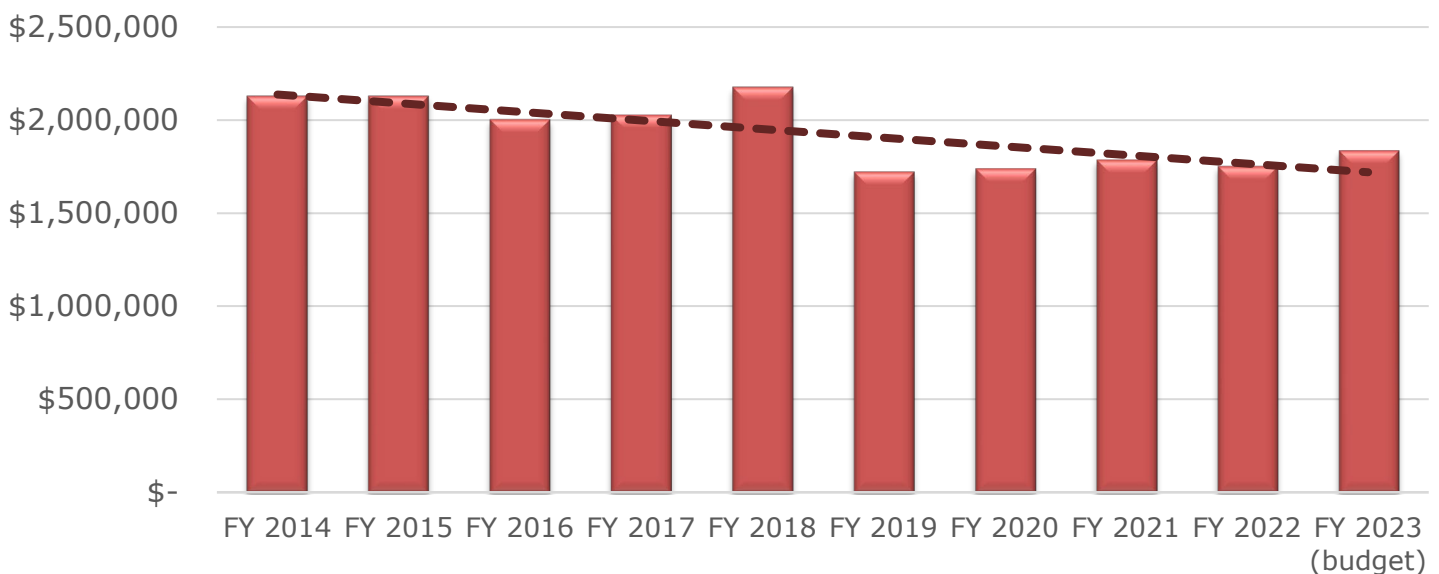
The electric utility tax is the largest utility tax. Projections were based on historical usage by customer class and proposed rates for October 1, 2022 for customers inside the city's electric service territory. Revenues from customers served by Duke Energy and Orlando Utilities Commission were estimated based on historical collections. Electric Utility tax revenue is a fairly stable source with little opportunity for any upside. Though the economy has been strong in recent years, conservation technology put into new buildings is substantially more efficient and constrains growth. 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 5.4% as state estimates for FY22 have proven too low and the FY23 budget anticipates steady performance in-line with what is currently being received in FY22. 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 2014 - 2023



FRANCHISE FEES

Estimated revenues from electric, gas, the Scenic Boat Tour and solid waste collection are projected to increase by \$44.5k (5.5%) from budgeted FY 22, which will essentially restore what was lost in the prior budget year. Solid Waste fees are expected to increase as the overall cost of waste service goes up based on inflation. Fees from the revenue share arrangement with the Scenic Boat Tour are expected to recover in FY23 as tourism activity returns to Central Florida, and year-to-date collections in FY22 look strong. 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, 2022. 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, though if higher inflation rates remain persistent they may be passed through to this revenue source.

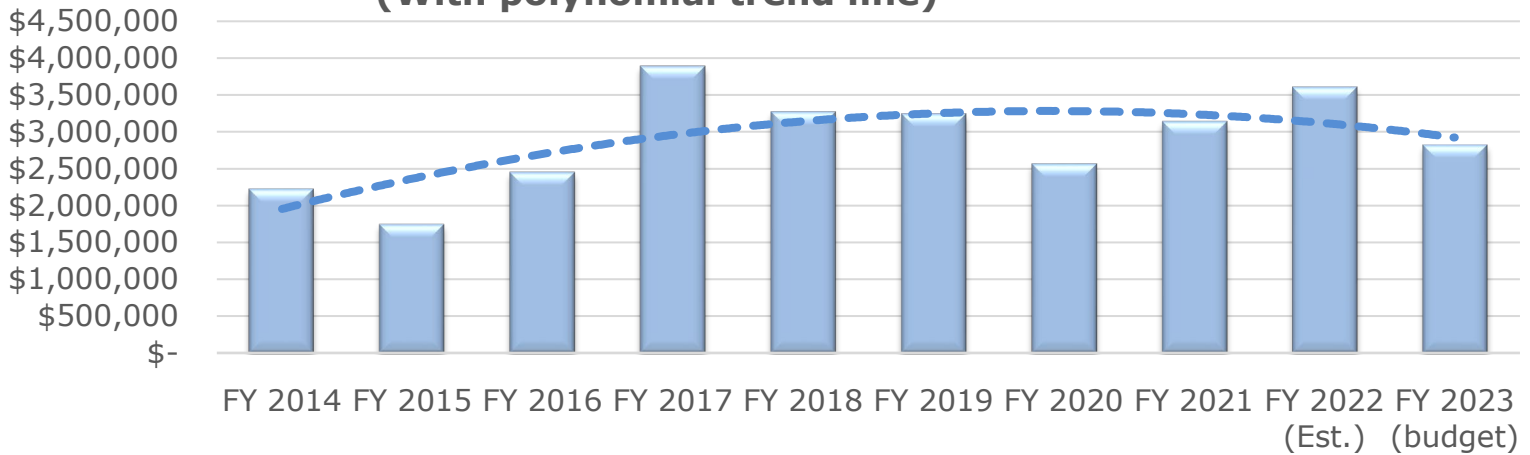
LICENSES AND PERMITS

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 had been falling, though is performing far stronger in FY22 than estimated.

While the original budget for FY22 forecast just over \$2 million in revenue, revenues will come in at over \$3.6 million. This almost gets back to the peak levels seen in FY17 but with few major projects on the horizon being discussed with any definitive timetable and that the country may be facing a real estate-based recession, outlook for this revenue source in the future is expected to be increasingly negative.

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 Great Recession started as a real estate crisis, it seems reasonable that there was significant loss in permit revenue. This looming recession could be unsettlingly similar though it appears that there is no nationwide financial crisis underlying the real estate loan market like there was during the Great Recession. As the Federal Reserve continues to aggressively raise rates to combat inflation, the city should expect to see declining interest in real estate projects as the cost of financing rises. This may be one of the greatest areas of future revenue weakness other than the risks already discussed about property tax revenue.

Building Permits: FY 2014- 2023 (With polynomial trend line)



FINES & FORFEITURE

Based upon current year actuals and economic outlook, the budget for fines and forfeiture revenues is expected to remain flat, dropping by 2.3% or just \$24k. The majority of this revenue source comes from red light traffic camera revenues that are shared with the state. As traffic has essentially returned to pre-pandemic levels, this revenue source is expected to remain flat in the future.

Year	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023
Fines & Forfeitures	1,329,142	1,397,330	1,047,092	830,204	1,034,000	1,010,143

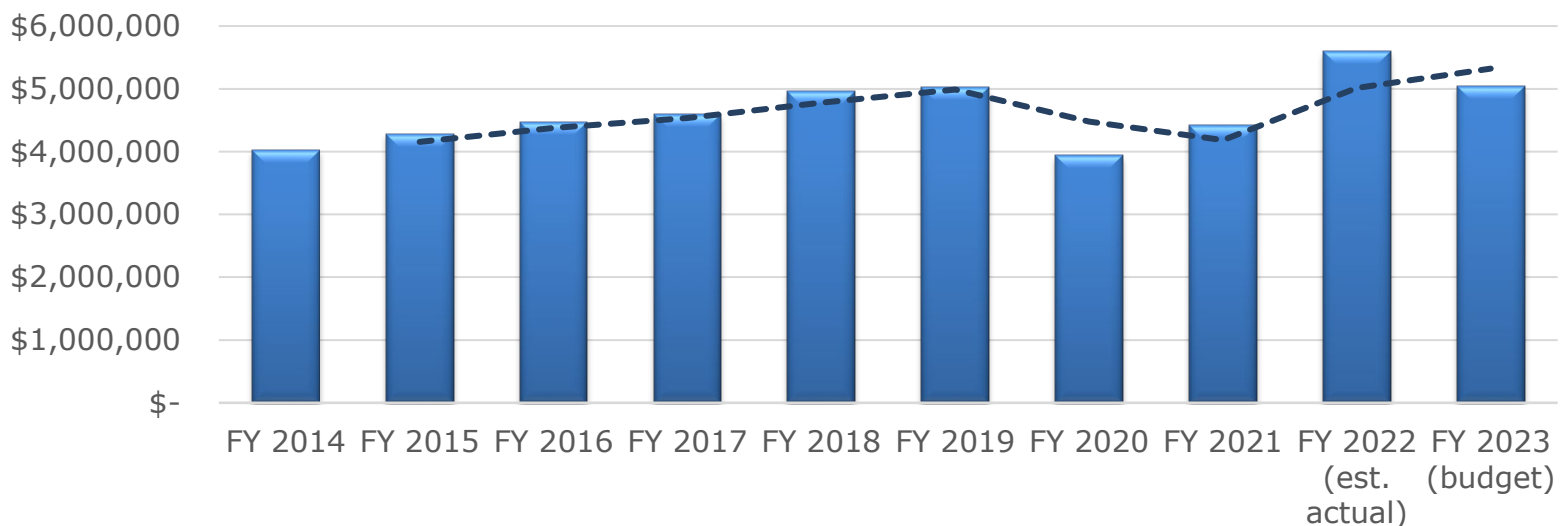
INTERGOVERNMENTAL REVENUES

Estimated revenues from the Federal, State, and other local governments amount to \$8.9 million, a decrease of 8.3% or just over \$800k. The three largest categories of intergovernmental revenues include the half-cent sales tax (\$5 million), municipal revenue sharing (\$1.6 million), and local option gas tax (\$984k). In addition to these major annual revenue sources, the budget does include a one-time use of \$500k in Federally provided grant funds to help support city revenue sources that have been hurt by the pandemic. Revenues were supported by over \$2 million in FY22, so this reduction of Federal support of just over \$1.5 million is what is dropping this revenue source overall.

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. The pandemic hit consumer spending heavily and FY20 and FY21 saw a massive decrease in this crucial revenue source, with a decrease of 22% in FY20. However, as the region has emerged from the pandemic, spending in FY22 has been extremely strong with some of the highest monthly comparison collections on record. In FY22, it is estimated that collections could climb 26% to a record \$5.6 million. The State released gloomy estimates for sales tax which forced the city to revise its early estimates for FY23. Given the recent strength in this revenue, the City Commission agreed to pick a target that was more aggressive than the State estimate. At \$5 million, this estimate would still factor in a considerable decline for expected FY22 revenues. However, if the consumer starts to worry about their financial health, this revenue source could see moderation or even reduction in future years.

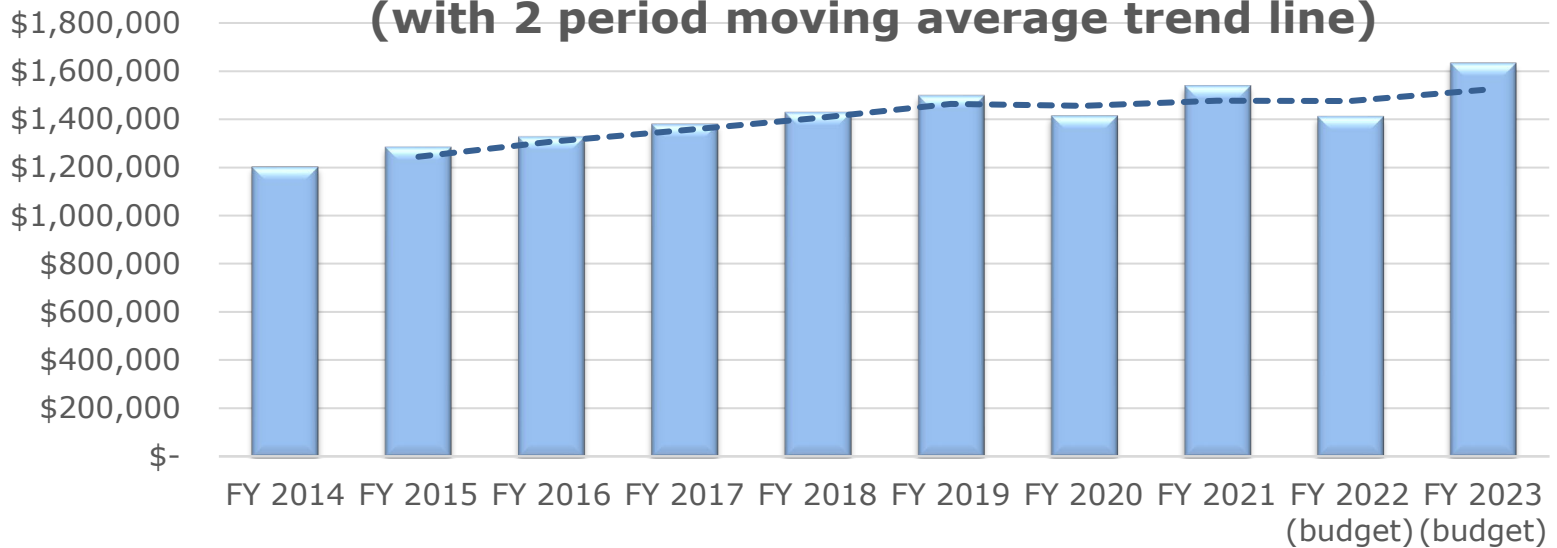
Half Cent Sales Tax Revenue: FY 2014 - 2023 (with 2 period moving average trend line)



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 vacillated, however with the increase in consumer spending and restoration of driving, this source of funding is expected to grow 15.7% as compared to budgeted estimates for FY22. Long-term outlook is for moderate growth to be in-line with the last ten years of history at around 2.6% per year.

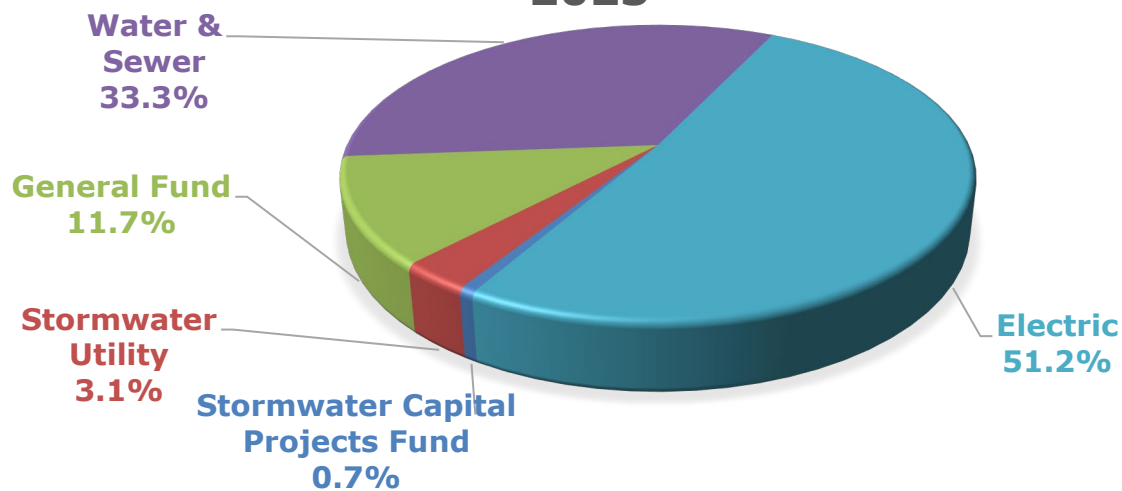
Municipal Revenue Sharing: FY 2014- 2023 (with 2 period moving average trend line)



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 \$106 million in FY 23 (excluding internal funds), with Electric and Water & Sewer service making up 84% of total billing.

CITY-WIDE CHARGES FOR SERVICES FY 2023



Electric Utility Charges for Services

No single factor is affecting the budget more than the influence of electric fuel costs. The city has a power portfolio that buys power from a number of sources including, waste-to-energy, solar, and traditional natural gas and other fuels. About 60% of total power supply comes from natural gas and the recent turmoil in Eastern Europe has more than tripled the price for this crucial fuel and the futures market shows no sign of this decreasing any time soon. As a result, electric customers nationwide have experienced higher energy bills. In Winter Park, the Electric Utility does not profit off the rising price of fuel and instead treats these increases as a pass-through cost directly to the consumer. If the city has to pay more to buy fuel, then costs go up, if fuel costs fall, then those savings get passed on as well. These passed through fuel costs are raising both revenues and expenses in the proposed budget by about \$9 million.

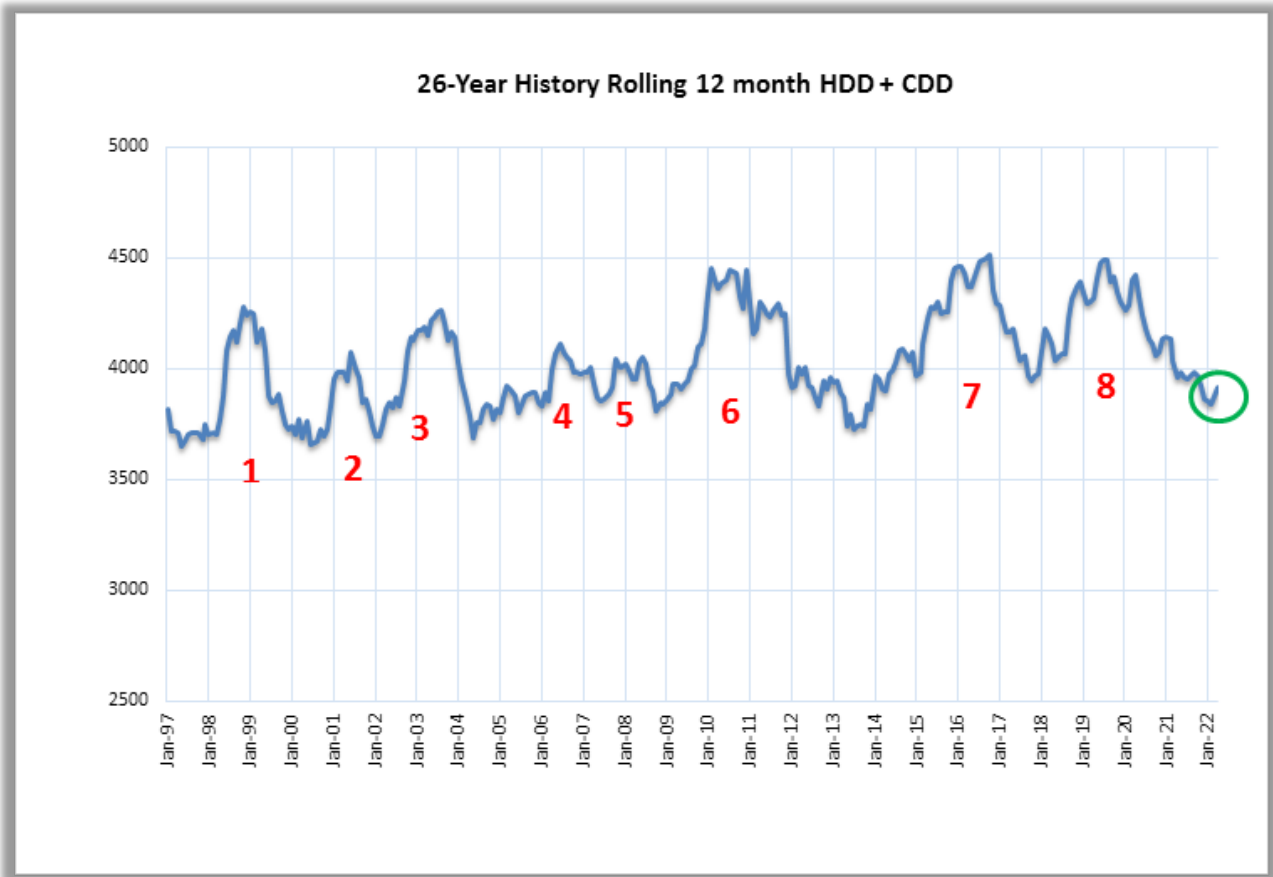
Henry Hub Natural Gas Spot Price (Dollars per Million Btu)



Despite the pandemic and now higher fuel costs, overall consumption of electricity has been fairly consistent. The budget for FY23 utilizes an estimate of 421 MWh in total sales which is a slight increase above the 418 MWh estimated for FY22. Rolling 12-mo MWh ended April at 420.8, and has vacillated from 417 to 427. Since 2018, average consumption has been around 422 MWh. It is conceivable that higher prices for fuel could cause some demand destruction, but that is not showing up in the numbers yet.

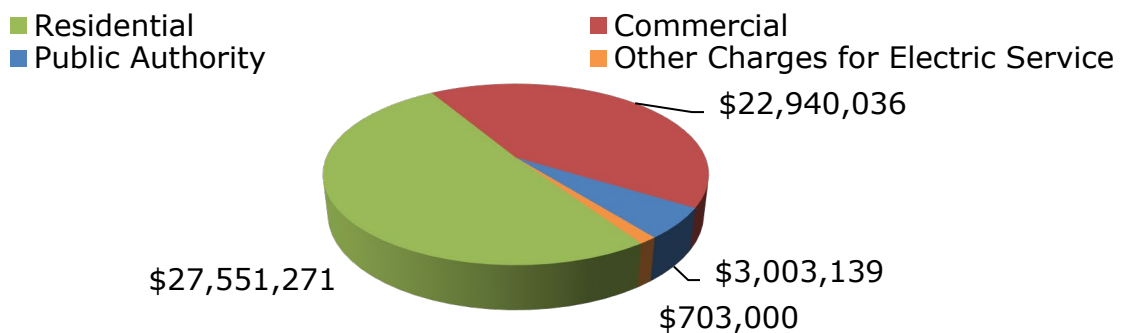
More than any other factor, the changes in weather are directly correlated to total energy sales in the utility. When weather is moderate and the amount of time that customers run HVAC systems is reduced, revenues decline. When weather is more extreme, and there are more days where customers run their 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.



As can be seen in the following chart, 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 2023



Inflation is also affecting the utility with unprecedented increases in costs for transformers, conduit, and cabling. Supply chain disruptions are also affecting lead times and sourcing components for the undergrounding program are becoming increasingly difficult. The following table highlights the two-year change in costs that the utility is currently experiencing with some of its most purchased inventory items.

Selected Major Electric Utility Items		
Item	% Cost Difference between 2019 and 2022 per unit	Current Lead Times
100 KVA Transformer	154%	52 weeks +
50 KVA Transformer	139%	52 weeks +
150 KVA 3 Phase Transformer	104%	30 weeks +
2" Conduit	79%	20 weeks
6" Conduit	87%	20 weeks
1/0 Underground cable	16%	35 weeks
1000 MCM Underground Cable	63%	35 weeks
LG Electric Flushmount	88%	20 weeks
LED 100W Bulb	13%	24 weeks

As part of the FY23 budget, spending on undergrounding in the CIP is expected to increase by about \$1 million to keep pace with inflationary pressures. In addition, the utility has now added completing the underground service drop connections to each home as it moves through the project zones. Residents have had the option in the past of choosing to keep the overhead service, however that leaves the old utility poles still scattered throughout the city, taking away from the goal of creating an enhanced viewshed, but also affecting reliability for homeowners that do not underground. This additional cost, including over half-a-million in rebates to customers that previously paid for their own service drops, as well as expected delays in sourcing of materials, is likely to extend the project completion deadline out to 2030. Earlier estimates, prior to the pandemic and inflation period, put completion at 2026. This change has now been reflected in the CIP as part of this document.

In addition to making expansions to undergrounding, the utility will begin multi-year investments into substation infrastructure. Formerly shown in the CIP, this is now reflected in the operating budget as the city reached a maintenance agreement with neighboring utility OUC, to handle the city's substations. The utility has estimated that this could cost about \$300k a year, versus the previously planned \$1 million annual investments that were estimated.

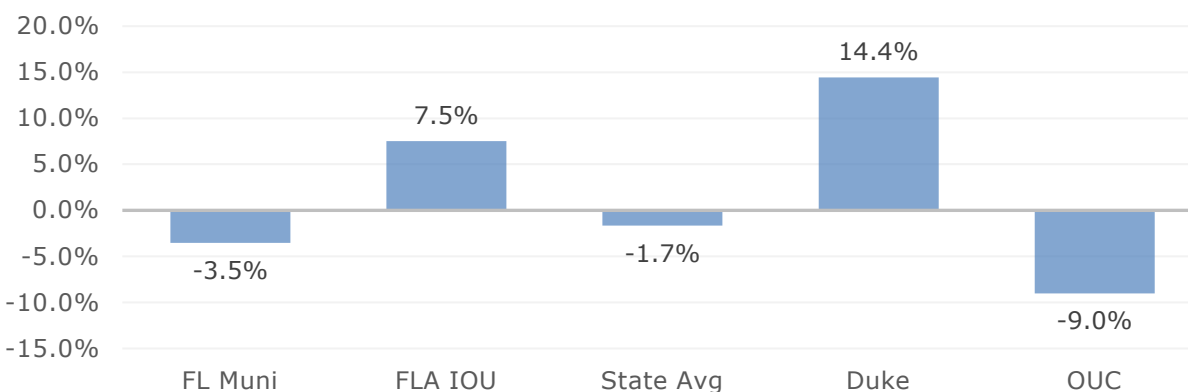
The utility has improved its cash balance dramatically with the benefit of the new bulk power contract to a positive \$3.9 million at the close of FY21, and estimated \$4.5 - \$5 million by the close of FY22. The FY23 budget, only has a slight contingency

of less than \$200k as cost pressures have necessitated dedicating more budget to capital and operating initiatives. Regardless the utility is moving into an increasingly strong cash position and 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 near future.

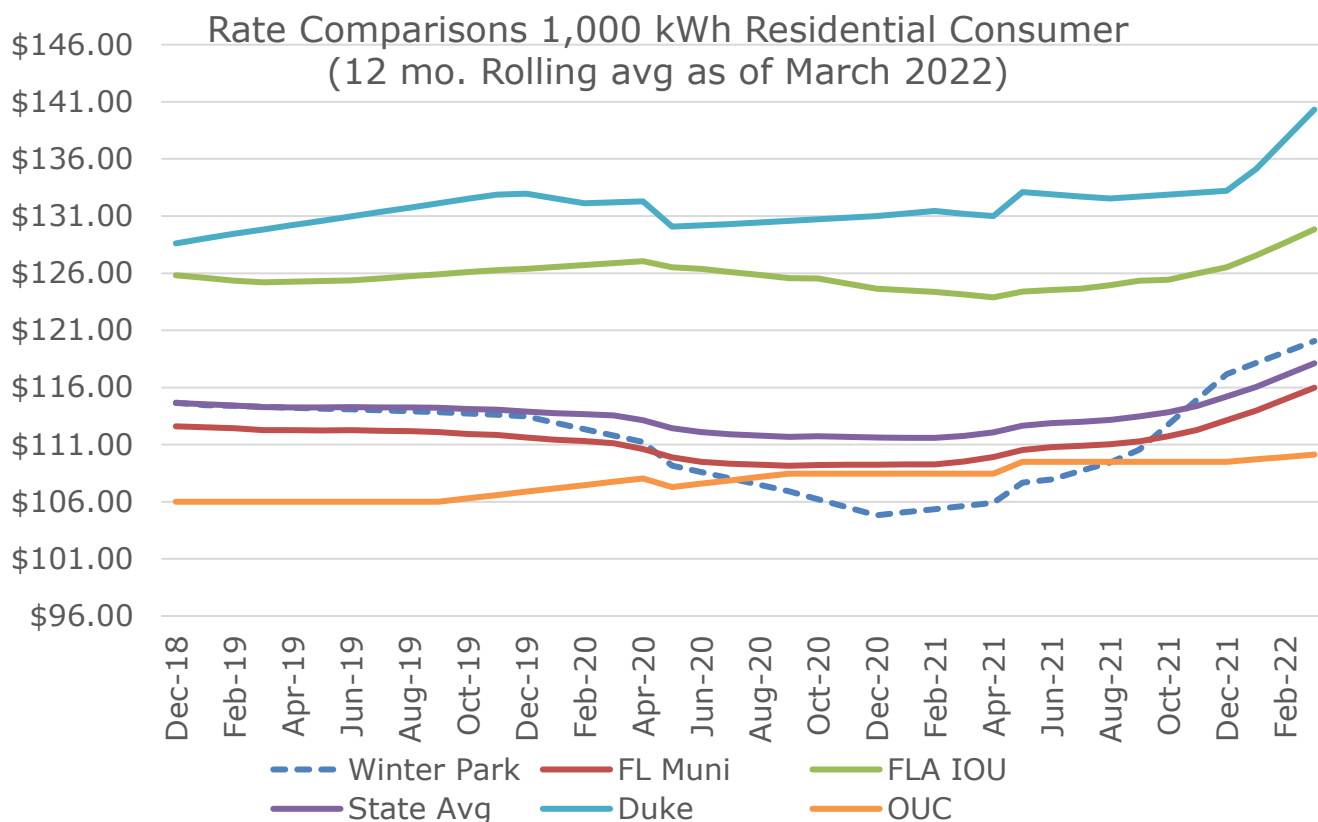
Winter Park overall electric rates have remained competitive despite being the only utility that is voluntarily undergrounding its system out of cash-flow. Compared to the predecessor utility that used to serve Winter Park, Duke Energy, rates are 14.4% better as of 12-month rolling rates recorded on March 2022 for a 1,000-kWh residential consumer. Winter Park is on par with the state average which is 1.7% better than the city, and compared against just municipal electric utilities in the state, Winter Park is 3.5% more expensive. This still falls within the city's goal of being within 105% of the state average rate.

Peer Utility Rate Premiums Compared to Winter Park (12 mo rolling avg.)

As of March 2022



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 March 2022. Recent needs to adjust the fuel pass-through cost have raised Winter Park in comparison to others, however other utilities are starting to follow suit and have been steadily raising their fuel rates as well. Since June 2021 – March 2022, Winter Park overall rates have climbed 10.6% versus, Kissimmee 18.1%, Leesburg 7.1%, Mt. Dora 9.7%, Ocala 11.6%, and Duke 23.1%.

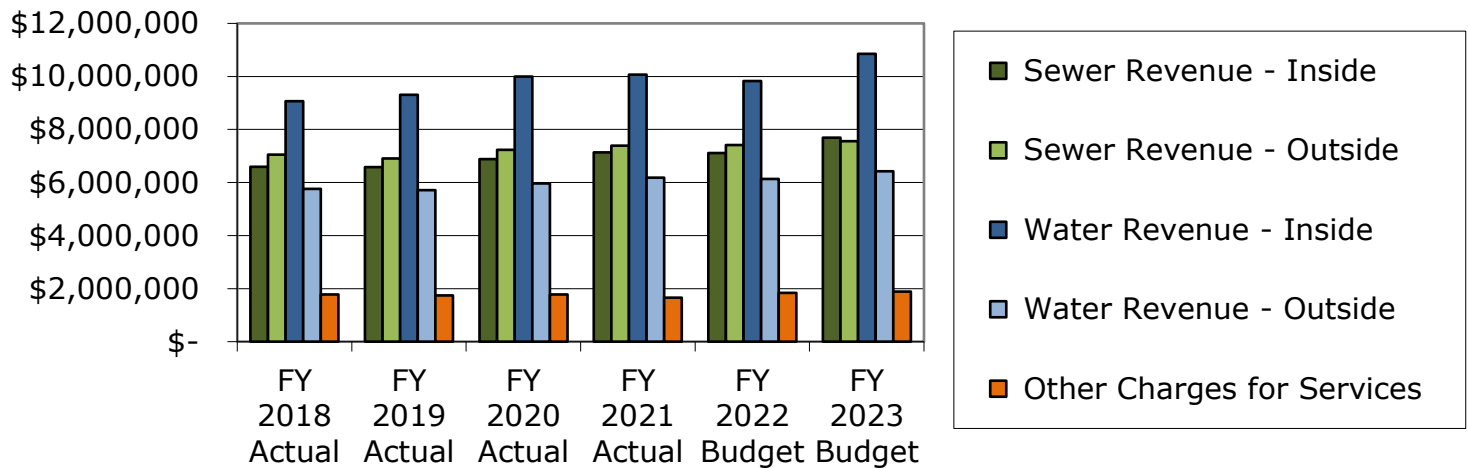


Water & Sewer Charges for Services

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 2018 to FY 2023 is 2.6%. 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 6.5% from \$32.3 million in FY22 to \$34.8 million in FY23. This higher than normal rate of increase is due to the higher than historical PSC index change of 4.5% which is attempting to account for inflation experienced by utilities in the prior year. Inflation last year was nowhere near the levels the utility is now experiencing and it is likely that the recommended index change in FY24 will be in the 6 – 8% range. Like the Electric Utility, the Water & Wastewater Utility is experiencing record cost escalation on basic materials and contracted costs. While the PSC index change is needed, these index changes were never meant to cover the cost of the capital investment side of the business model. While operating margins are increasingly under pressure, the expense of capital projects and the open-ended exposure to regional wastewater treatment facility contributions and FDOT transportation projects, make capital cost

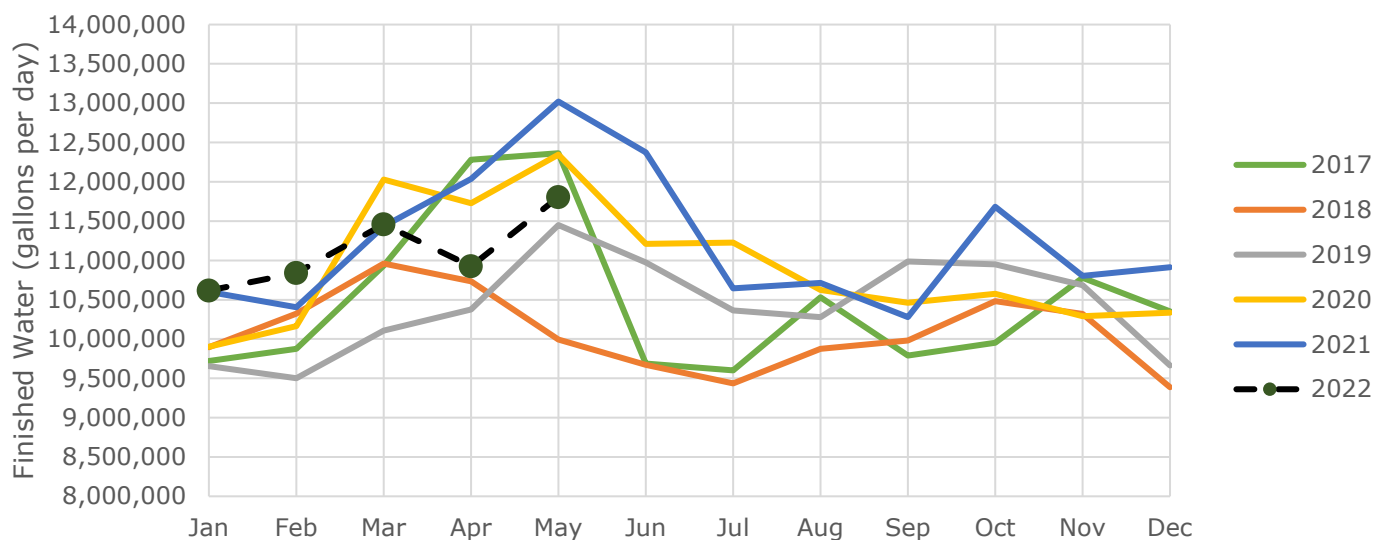
escalations a real risk. However, in an inflationary environment where costs for consumers are rising it is unlikely that the utility will be able to address rate increases that would further allow for accommodating future capital needs at this time. The constriction of capital in the utility will be further discussed in the Ten-Year Proforma section of this document.

Water and Sewer Charges for Services: 5 Year Trend



Overall water production flows are trending a little better than average but below the last two years. Largely this is believed to be the result of weather. The milder weather start to the year may have slowed water use but the arrival of the very hot summer months currently being experienced may cause flows to increase.

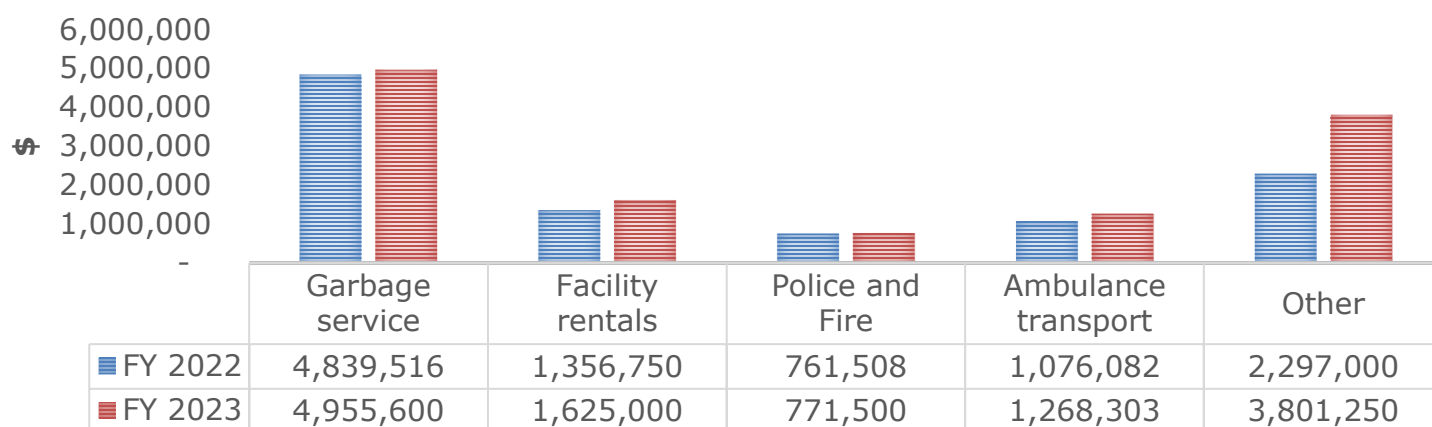
Water Production Flows - 6 Year History



General Fund Charges for Services

General Fund charges for services are estimated to increase over 20% from \$10.3 million to \$12.4 million. Garbage services are expected to stay relatively flat at 2.4% and are structured to keep pace with solid waste service expenses.¹ Facility Rentals will grow 20% as more people return to activities in the post-covid world. Police & Fire Services will remain flat at 1.3% and are largely associated with declines in fire inspection fee revenue from expected slowdowns in the construction industry. Ambulance transport revenues are expected to climb 18% after having been depressed during the pandemic. The Other category includes items like program fees paid for activities at the community center, golf courses, recreational fields, or other facilities, and is expected to increase 65.5% or \$1.5 million due to the operation of the Pines Golf Course being added to the budget.

FY 22 - FY 23 COMPARISON OF GENERAL FUND CHARGES FOR SERVICES



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) is currently at \$12.14 per month. Last year rates were increased 5% to accommodate the addition of creating a Director of Natural Resources position, and \$150k of funding from ARPA was used to support Stormwater Capital Projects. At that time, the city deferred implementing an increase in rates to restore capital funding. Now in FY23, rates will need to increase by 5% again to restore capital funding to its regular level of \$700k, and replace the one-time ARPA

¹ At the time of writing, staff is engaged in discussions with Waste Pro about the effect of fuel costs on solid waste services and there may be adjustments made to the budget as a result of those conversations.

funding. Absent this increase, the CIP for the Stormwater Fund will need to be reduced by about \$150k. This increase will raise Winter Park's ERU rate to \$12.75, or about 60 cents more per month for a 1 ERU customer. Of the 165 stormwater utilities that provide data as part of the Florida Stormwater Association², Winter Park ranks the 19th highest just above the City of Orlando when all rates are standardized for the ERU size. Considering the proposed increase for FY23, Winter Park would move to the 18th highest, assuming no other utilities will make any changes to their respective rates.

The Stormwater Utility Fee is expected to generate about \$4 million in FY 23 with \$700k allocated to capital improvements and \$3.3 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. This much more efficient and fair method for collection has been approved by the City Commission to begin implementation and will likely take effect as part of the FY24 budget.

INVESTMENT EARNINGS

Other Revenue (-14% 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% - 1.5% annual investment yield on its portfolio.

Modeling and budgeting investment earnings are a difficult proposition and can lead to misleading conclusions in the budget. An investment in a typical note or bond is made up of two parts, the coupon or rate of return the investment pays, and the daily value of that bond. For the purpose of financial reporting, cities are required to show the investment of a portfolio as if it was to be fully liquidated at the current price. This is called Mark-to-Market. The reality is that the city always holds all bonds to maturity so that fluctuations in value that must be reported in financial statements

² Data as of June 2022 from the Florida Stormwater Association

are never going to become actual reality for the city as a bond held to maturity always pays out at its par value. This is especially important now because whenever the Federal Reserve is in a rate raising cycle, it drops the value of any current bonds held by investors. Unless there is significant recovery in the bond market before the close of the current FY22, investment earnings reported on paper are likely to look very negative, but the reality is that this is just a reported loss, and not an actual one. In fact, the city's cash position is actually growing as higher interest rates allow the city to reinvest and earn a better coupon rate. Because it's likely that reported investment earnings will also be volatile in FY23, for budgeting purposes the city simply looks at what earnings would potentially be made off of the interest on the current portfolio. This is a truer reflection of what is sustainable from a cash-flow standpoint in the budget and does not require huge reductions, or allow for massive windfalls when bond values fluctuate. For FY23, staff is holding expected investment earnings flat as no major change in interest earnings is likely to materially appear in the next year.

TRANSFERS

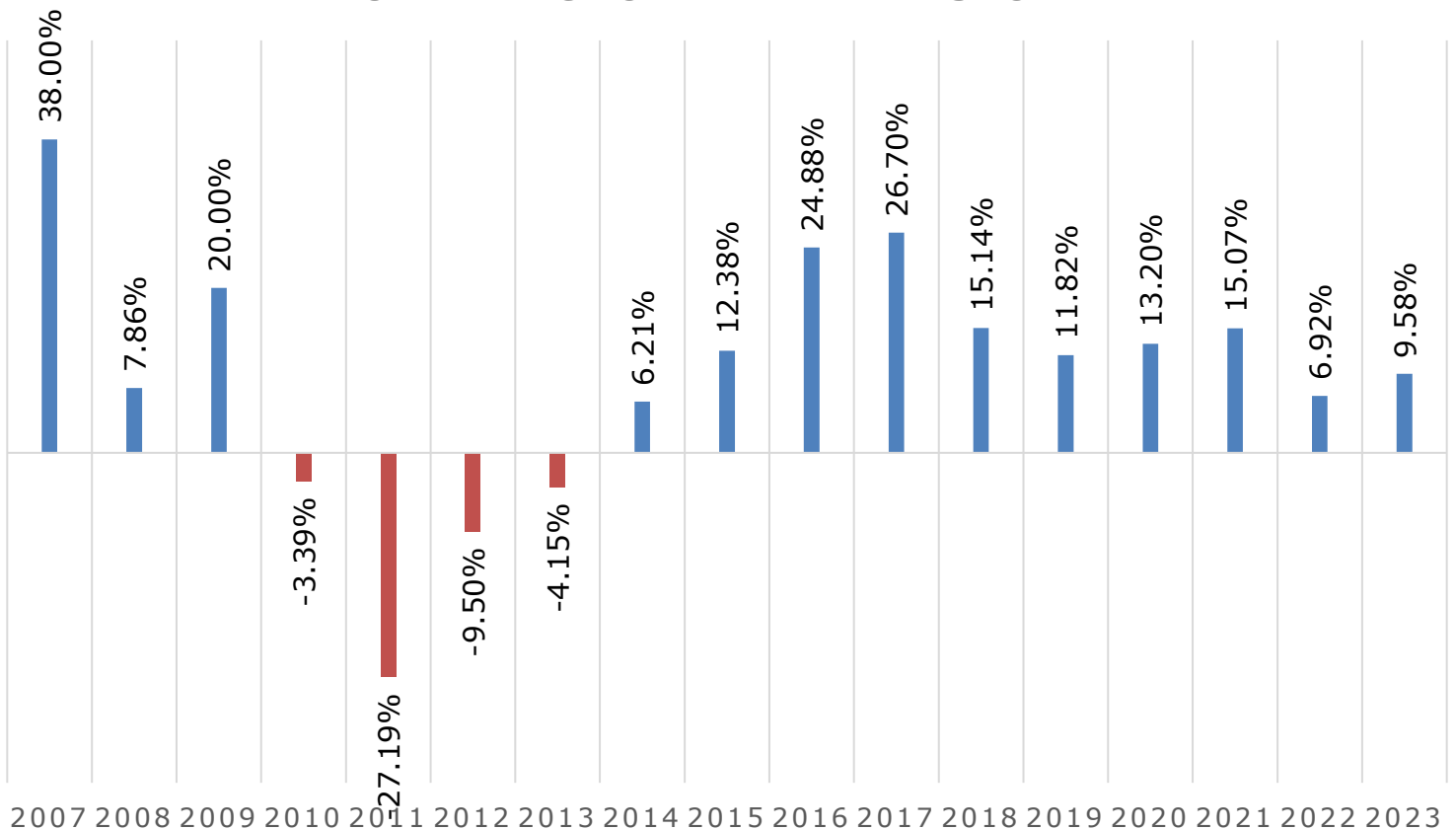
The majority of General Fund transfers come from the Water & Sewer Enterprise Fund as a return on investment and the electric franchise fee equivalent from the Electric Services Fund. Total transfers in the budget amount to \$5.8 million, representing 8.3% of total revenues, and are expected to rise 8.5%. This unusually high growth is due to the greater cost of electric fuel costs on a customer's bill. As the franchise fee equivalent is calculated against the gross total of an electric bill, the higher overall bills being experienced will raise the revenue received by the General Fund. As the world is in an unusual economic period, it seems unlikely that this would be sustained at this level and if natural gas prices fall, this revenue source will fall as well. Over the longer term, this revenue source will continue to be constrained by revenue stagnation in the Electric and Water Utilities, as customer growth in a landlocked city, is negligible.

COMMUNITY REDEVELOPMENT AGENCY

The CRA Tax Increment Financing growth rate will improve from last year, rising to about 9.6%, however this is still below more recent history and continues the two-year slump in growth. This growth will generate about \$650k in additional annual revenue for the CRA and is right in-line with forecasted estimates from last year. 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 \$1.3 billion, a 395% increase and is one of the great financial success stories for Winter Park. In FY 23, the county will contribute \$3.4 million of increment funding that would otherwise go to county general fund use and Winter Park will contribute \$4 million which is reflected as a transfer expense in the General Fund. Total TIF funding will equal about \$7.4 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 almost \$1 million back to the county. 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. It is unusual that the growth rate for the CRA is the same as the city as a whole and may indicate that residential property values performed better during the pandemic than commercial. While the CRA will be less exposed to any risk of an economic downturn that hits the residential market, it is likely that without any major commercial developments proposed and a potential recession, growth rates could slow significantly further.

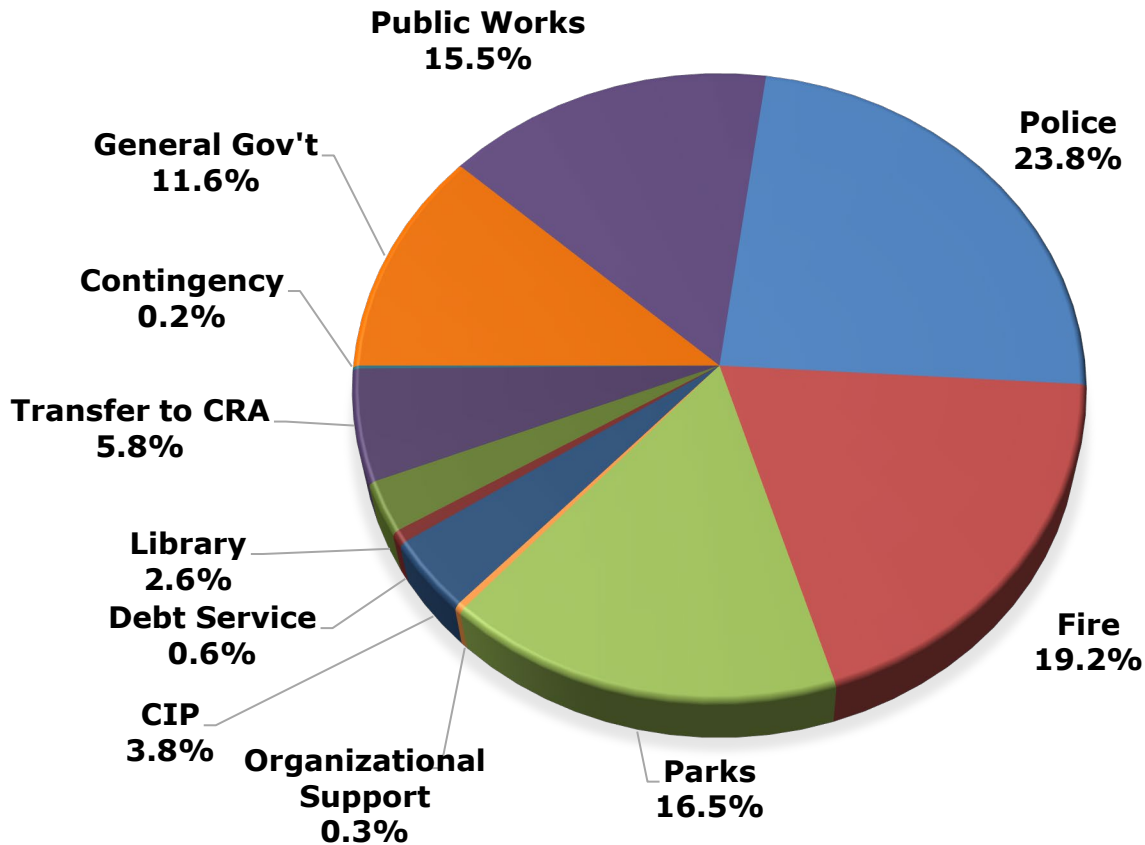
CRA TIF GROWTH RATE HISTORY



Expenditures

The discussion below highlights the overall allocation of General Fund Expenditures including personal services, operating, and capital. General Fund expenditures total \$69.9 million, an increase of 7.3%.

GENERAL FUND EXPENDITURES FY 2023



As shown in the chart above, 43% 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 grew the most from the prior year, up 20% or 16.5% of the total budget. This was due to the addition of the Pines Golf Course operation to the budget. At just under 12%, General Government encompasses all other city operations including management, finance, information technology, building and planning, sustainability, communications, and administrative services. Transfers to the CRA for capital projects and programs will come in at 5.8% and funding for Capital Projects towards the city's CIP makes up 3.8%. Operations of the library are largely supported by the city and make up 2.6% of the budget, while contingency is just

0.2%. Debt service costs have increased overall to 0.6%, because even though the loan repayment for the City Hall HVAC systems retrofit were paid off last year, the added debt service for covering the acquisition of the Pines Golf Course has now been added. 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 \$383k in funding.

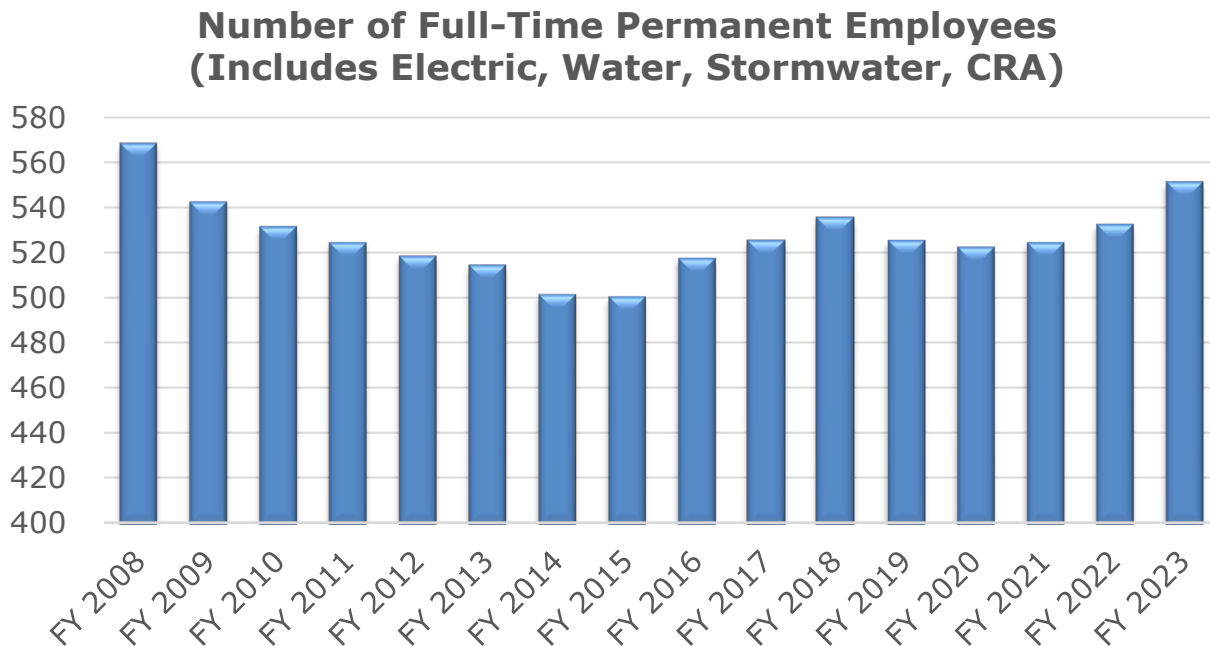
PERSONAL SERVICES

City-wide salaries and benefits are expected to increase by \$3.3 million or about 6.1%. Wage inflation to accommodate the hire and retention of talent, as well as the addition of new full-time and part-time employees, is driving costs higher. Regular wages will increase over 9% with inflation costs accounting for about two-thirds of the growth with the remaining increases coming from net new positions. Part-time wages will increase significantly due primarily to the addition of the Pines Golf Course. Overtime wages are expected to stay flat as vacant positions become filled over the course of the next year. Other Wages is made up primarily of Public Safety related pay, which includes incentives and pass through pay for contracted Police and Fire services.

Benefits will post a decrease (-1.7%) in cost city-wide which is due entirely to the over \$1.5 million in savings on the contribution to Public Safety pensions. Otherwise, underlying benefits are rising in tandem with wages, as expected. Group healthcare costs have been rising since the pandemic as more people seek out medical attention for health issues that may have been deferred. Currently the city has rolling annual health claims of about \$7.2 million. As the city is self-insured, a secure pool of funding to help support healthcare costs contributions has been built over the last few years but as the trend in cost is increasing, contributions by the city and employees will both be going up (city cost up almost 10%). Other Benefits covers, FICA, Social Security, Medicare, Unemployment, Workman's Comp, Disability, Life insurance, and AD&D insurance. They will rise by almost 13% driven largely by increases in workman's comp costs as insurance costs across all service lines are rising nationally.

City-Wide Wages & Benefits (\$1,000's)	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	\$ Change	% Change
Wages	34,616	34,829	37,432	41,040	3,608	9.6%
Regular Wages	31,390	31,257	33,195	36,352	3,158	9.5%
Part Time Wages	753	937	1,311	1,702	392	29.9%
Overtime Wages	1,785	1,836	2,028	2,033	5	0.3%
Other Wages	688	799	899	952	54	6.0%
Benefits	15,816	16,120	16,871	16,582	(288)	-1.7%
Group Healthcare	5,818	6,143	6,236	6,840	604	9.7%
Pension & Retirement	6,748	6,621	6,804	5,417	(1,387)	-20.4%
Other Benefits	3,250	3,357	3,831	4,326	495	12.9%
Grand Total	50,432	50,949	54,302	57,623	3,320	6.1%

The number of full-time permanent employees in the city will increase from 532 to 551 in FY23. This increase of 19 positions was largely already approved in the current fiscal year as IT, Parks, Sustainability, Grant writing, and Golf course personnel were added. The acquisition of the Pines Golf Course added 8 new FT positions and accounts for about half of the increase. From the following chart it can be seen that the city has been adding positions since its low of 500 persons, however much of the increase has been due to taking various duties in-house or adding new operations such as the golf course. 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 partially privatized and in FY20, mowing services were contracted out. FY22 saw the addition of the Events Center, and FY23 accounts for the addition of the Pines Golf Course. Removing just the Electric Utility and Pines additions, overall FT count in the city has increased by about 5% since 2015.



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

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	\$ change	% change
General Fund	20,841,978	20,441,683	19,761,920	22,943,166	24,631,004	1,687,838	7.4%
Stormwater Utility Fund	1,124,225	1,041,180	1,149,499	1,194,871	1,201,102	6,231	0.5%
CRA	651,410	691,511	740,379	1,021,920	949,503	(72,417)	-7.1%
Water & Sewer Fund	5,834,571	5,233,360	5,302,033	6,098,066	6,827,950	729,884	12.0%
Electric Service Fund	31,504,855	22,964,639	25,406,267	24,738,030	33,534,414	8,796,384	35.6%

Operating costs in the General Fund will increase by \$1.7 million or 7% due primarily to general cost inflation and the addition of the Pines Golf Course. Operating costs associated with the Pines will add \$325k to the budget, while the rising cost of power will add \$314k to electricity costs across the General Fund. The city's effort to enhance road repair and replacement will add \$205k, and increased costs for maintaining buildings will add \$102k. Fuel costs will increase \$132k driven by the higher price of oil due to the conflict in Europe. Overall garbage service costs will increase \$308k and new software maintenance agreements to manage public service and hybrid meetings as well as general increases in subscriptions will raise IT software costs \$100k. Expanded funding for the Library will add \$183k and overall increases in the cost of general insurance and risk management services will add \$139k. Credit card processing fees will increase \$94k as post-pandemic utilization of city services and venues increases, and funding to begin to return the equipment replacement fund to historical levels of support will increase by \$80k. Contractual Services are dropping by over \$433k however that is primarily due to the removal of the one-time support for transportation design services that was supported by funding from ARPA in the prior year budget. Absent that reduction, underlying contracted services are rising over \$300k with sustainability and facility maintenance support accounting for more than half.

The Stormwater Utility Fund will stay flat, growing less than a percent or just \$6k. Overall cost increases in the fund have been offset by savings in the Lakes Division where a change in weed control treatment to drone delivery, is saving significant operating dollars.

The Community Redevelopment Agency operating expenses will decline mostly due to program funding changes that reduce new allocations to the business façade program as the current program balance is sufficient to support anticipated applications in FY23. Operating costs in the CRA are generally flat as a rule since the majority of its operations are personnel and capital project implementation. The CRA

budget will maintain spending for affordable housing initiatives at \$200k per year. 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 12% or \$730k. More than 1/3 of the cost is due to expanded funding for engineering and technical studies, primarily to prepare for utility work associated with the FDOT's planned improvements to Hwy. 17/92. Otherwise, like the General Fund, the utility is experiencing higher electric costs (\$119k), support to the equipment replacement fund (\$110k), credit card fees (\$45k), and a number of smaller items such as fuel, general operating costs, and chemicals. The utility will provide the last of three years of accelerated meter replacement funds to replace aging water meter stock.

Operating costs in the Electric Services Fund will increase significantly by 35.6% or \$8.8 million. As mentioned previously, the rising costs of fuel is driving operating budgets higher. Of the \$8.8 million increase, \$8.7 million is due solely to increases in bulk power costs. Frankly it's extremely difficult to tell at this point whether that estimate will be correct. At the time of this writing, the city is still under-recovering for fuel pass-through costs, despite recent increases to rates to balance out this expense. Absent some resolution in Eastern Europe, the only certainty regarding electric power costs will be their volatility. As the budget season matures, staff may need to revise this estimate and will be watching closely for any significant change in geopolitics that may show some relief in the future. Transmission wheeling costs, which 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, will surprisingly stay flat next year. 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. The operating budget also maintains the third of three years of an extra half million to replace electric meters with smart meters throughout the city, however that is now being reflected in the CIP and not the operating budget of the utility.

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:

General Fund:

\$25,000 Parks: New tool shed for the Landscaping Division.

\$15,000 Parks: Replacement of computer lab equipment in the Community Center. Existing equipment is over 5 years old.

\$7,000 Parks: Utility locator device to efficiently determine underground conflicts for Parks Maintenance work.

Stormwater Fund:

\$5,500 Lakes: Biobase hardware and software for two Lakes Division boats that will allow for aquatic mapping.

\$5,000 Lakes: Trim and tilt function added to Lakes boat motor.

Police Forfeiture Fund:

\$67,510 Police: The FARO laser scanner for detailed 3D documentation and measurement is past its useful life and needs to be replaced. This includes the replacement and all necessary ancillary equipment and covers maintenance until FY25.

\$18,000 Police: Brinc Indoor Tactical Drone to enhance police safety and reconnaissance operations to the interiors of buildings.

Water and Sewer Fund:

\$150,000 Utility Construction: Purchases a 10,000 lbs. thrust/pullback to replace existing 8,000 lbs. horizontal drill that is past its useful life.

\$50,000 Utility Maintenance: 75 kW portable generator to power lift stations during power outages caused by weather events and other emergencies. Replaces existing 30-year old unit.

\$30,000 Wastewater Collection: Aluminum trench box to enhance safety while performing trench repair or installing utilities.

\$7,000 Water Distribution: Utility locator transmitter and receiver to efficiently determine underground conflicts for utility work.

Electric Services Fund:

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

\$198,000 Electric Street Lighting: new decorative street lighting.

Equipment Replacement Fund:

\$3.05 million for the capital replacement of 17 vehicles and equipment, at the end of their useful life. The table below outlines the replacements. Typically the city sets aside \$1.85 million to handle budget smoothing and long-term replacement of heavy equipment. However, the planned replacement of the main fire engine tiller truck at \$1.7 million will raise the amount typically spent in a fiscal year. Savings previously stored for this purpose will be utilized to fund the purchase and are reflected as use of fund balance in the financial statements.

<u>Yr., Make, Model</u>	<u>Replacing with</u>	<u>Department</u>	<u>Estimated Cost</u>
2006 Ford F-150	Ford F-150 Electric	Police	65,000
2009 Chevy Tahoe	Ford Hybrid Explorer	Police	60,000
2011 Chevy Traverse	Ford Hybrid Explorer	Police	60,000
2011 Chevy Traverse	Ford Hybrid Explorer	Police	60,000
2012 Chevy Traverse	Ford Hybrid Explorer	Police	60,000
2012 Chevy Caprice	Ford F-150 Electric	Police	65,000
2011 Chevy 3500	Ford F-250	Fire	60,000
KME Tiller	Pierce Tiller ladder fire truck	Fire	1,700,000
2007 Chevy 1500	Ford F-150, Ranger, or Maverick	Code	30,000
2003 Ford F-250	Ford F-150, Ranger, or Maverick	Water Treatment	30,000
2008 Chevy 1500	Ford F-150	Parks	30,000
2003 Ford F-550	Ford F-550 utility body	Water	60,000
2002 Ford F-250	Ford F250 4x4	Lakes	40,000
2008 Chevy Van	Ford Transit	Parks	40,000
2012 Ford F-150	Ford F-150	Park Ranger Truck	40,000
2005 International Line Truck	Altec Derrick Digger Truck	Electric Utilities	350,000
2013 Vermeer Bore Machine	Bore Machine	Construction	300,000

\$60,000 Fleet: Fleet has four Mohawk 2 post vehicle lifts that need to be replaced, with two planned for FY23 and the other two for FY24. These lifts are 20 years old and there is no longer a manufacture dealership certified by Mohawk to service these lifts. They will be replaced with Rotary 2 post lifts.

\$29,779 Equipment Replacement: Reserve funds for future copier replacements. The City streamlined its copier purchases, management, and maintenance with Konica Minolta.

CAPITAL PROJECTS

Capital Projects total \$24 million for the FY23 budget, a \$2.3 million increase over the prior year. 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:

\$1,547,403 for pavement resurfacing, bikepath, curbing, and brick road repairs.

\$969,231 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.

\$600,000 for cemetery improvements to expand columbarium offerings.

\$400,000 for information technology infrastructure upgrades including cybersecurity, system upgrades, and site security improvements.

\$275,000 towards the Fire Safety Equipment Fund. Funds will be allocated each year and go towards the purchase of major, necessary equipment. Funding in FY 23 will go towards Station 61 upgrades, including redoing of the bay floors.

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

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

\$180,000 from the General Fund for major parks maintenance items which include fencing at Ward Park, an access trail to Howell Branch Preserve, and minor infrastructure improvements.

\$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.

\$145,000 for Mead Botanical Gardens capital improvements including the addition of a new pavilion.

\$100,000 for planned replacement of bicycle and pedestrian improvements.

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

\$100,000 for the build of two pavilions at Ward Park.

\$90,000 for minor improvements to various Parks Department facilities, including: playground restorations, mini park improvements, the Tennis Center, and others.

CRA capital project funded include:

\$2.9 million towards the planned improvements to MLK Park. These would include landscaping, lighting, beautification, parking, play area, stormwater, and water features. Design work is still in the finalization process.

\$500,000 to extend the Denning Complete Street project north, between Webster and up to Solana.

\$321,765 to improve the intersection at Denning and Fairbanks by adding a right turn lane on southbound Denning Dr. and removing the median that is inhibiting traffic flow.

Stormwater capital projects funded include:

\$300,000 for North Lakemont Seminole Ditch Piping.

\$200,000 Nicolet Ave. stormwater pond.

\$150,000 for drainage improvements.

\$50,000 curb repair and additions.

Water and Sewer Fund capital projects funded include:

\$2,396,717 for Winter Park's share of capital improvements at the shared Ironbridge wastewater treatment facility in Orlando.

\$1,050,000 to replace sub-standard water mains.

\$800,000 for rehabilitation of defective sewer mains.

\$385,000 for capital improvements to the city's Water and Wastewater treatment plants.

\$300,000 for Lift Station repair and replacements.

Electric Services Fund capital projects funded include:

\$7,392,000 to underground electric utility lines. This is an expansion of funding to accommodate inflationary pressures.

\$1,360,211 million for annual routine capital improvements to the distribution system.

\$500,000 for electric meter upgrades.

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 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 2023 debt service payment totaling approximately \$1.95 million.

The Capital Improvement Revenue Bond, Series 2022 supports the debt service for the \$8 million acquisition of the Pines Golf Course. Bearing a fixed interest rate of 2.5%, payments in FY23 will total \$449k.

Debt service for the Community Redevelopment Agency (CRA) includes \$1.5 million for debt service on loans outstanding as of September 30, 2022 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 \$149k and are payable from special assessments from owners of property adjacent to the improvement area.

Issues outstanding in the Water and Sewer Fund are the Series 2017 and 2020 Water & Sewer Revenue Bonds. Total debt service for principal and interest on these bond issues is \$4.7 million. 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. 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 \$4.7 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 provides support to 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 \$383,000. 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. It should be noted that 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. 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 - \$1,840,000. Traditionally the city has increased support by 3% each year however this budget proposed to increase support by 11% to assist the library with inflationary pressures and the demands of staffing the new facility. Traditionally, the city has supported 70% of the annual operating cost of the library and provides the facility at no fee.

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

Polasek Museum - \$23,000

Allocations already identified account for \$350k with a surplus policy limit of about \$33k remaining. Staff anticipates that a number of organizations will request aid during the budget cycle and plans to leave this unallocated to allow for flexibility during the budget process. It is recommended that the city will ultimately need to adopt further frameworks or guidelines to help determine which non-profit organizations should be supported with public funds.

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

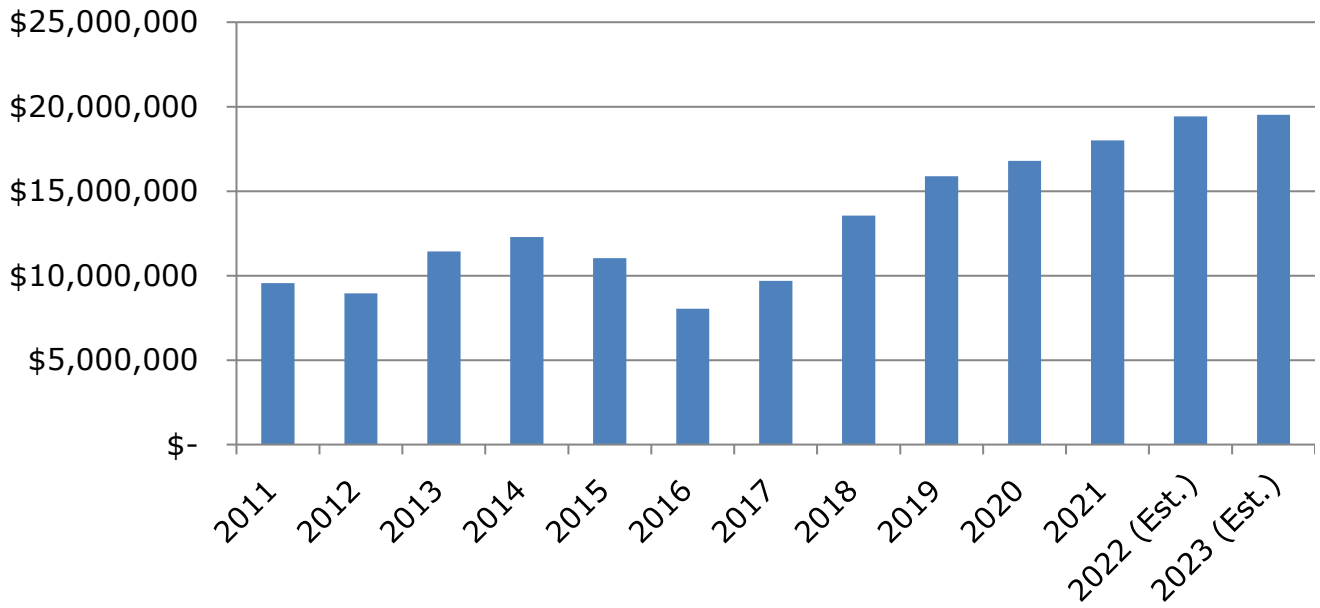
CONTINGENCY

The city has a state goal of having unencumbered reserves of 30% of non-reoccurring annual operating expenses. That goal has been achieved and maintained since FY20. Staff anticipates that the reserves percentage will fluctuate slightly below that limit (29%) as the overall rising expenditures outpace additional contributions to contingency. In the proposed FY23 budget, the city will add \$106k to reserves if not reallocated or spent. This is below the approved budget policy of adding one-half of one-percent each year, however the wage increases approved by the City Commission have reduced the ability to meet this goal this year. While the overall percentage of reserves will slip somewhat, the total reserve balance will continue to increase and is estimated to top \$19.5 million by the end of FY23. Only six years ago, reserves stood at \$8 million, a significant improvement given the pandemic occurrence just a couple years ago.

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. 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.

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:

This may be one of the most difficult times to generate a pro-forma that could encapsulate the multitude of scenarios playing out in the world today. Just as it looked like the global economy would start to get a break from the last two years of the pandemic, Russia invaded Ukraine and started a ground war in Europe. Commodity prices, especially oil, gas, and fertilizers, have been a major driver of inflation world-wide, and now worries are surfacing that much of the developing world could be in famine within a year. While the end of the pandemic has unleashed a torrent of demand for goods and services for those that sat on the sidelines for two years, the world's factory and labor capacity were not ready for the surge. Shipping disruptions and covid policy-related issues in China are restraining supply right when the world wants more goods and services. The City of Winter Park has seen unprecedented inflation in most major inputs of business from construction materials to fuels and labor, while the utilities have seen doubling of prices for equipment and materials that are crucial to operations and capital projects. Now the debate about recession is swirling with many hypothesizing about the timing and severity.

Due to this myriad of factors, trying to pin down exactly where the city will be in ten years across all its major funds, is impossible. However, a pro-forma can look at scenarios and make considered assumptions that can help inform long-term policy making. Pro-formas are inherently biased and a number of assumptions must be made 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 there will be some sort of mild recession that impacts revenues in FY24. This means that revenue sources that are immediately economically sensitive, such as sales taxes and permitting fees, are likely to fall first, followed by a slowdown in property tax revenue in the following years. The utilities are typically insulated from economic downturns (unless they are severe) so no major change in revenue growth is expected due to a mild recession. Like most mild recessions, it is expected that there will be some bounce-back after the slowdown. These assumptions are conjecture and as a result most of the modeling favors conservatism. If the US dodges a recession, it is likely

that these pro-formas will understate performance. However, if a more protracted period of recession and inflation occurs, these pro-formas will be too optimistic.

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

Personnel Costs: The model assumes that wages, and those benefits tied to wages, will inflate at an annualized rate of 4% in FY24, and 3.5% in FY25, before falling to a long-term rate of increase of 3%. This matches with the expectation that a period of higher inflation will still affect wages and benefits over the next three years. 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 up about 50% currently and the pro-forma assumes that prices will fall to the long-term average rate in the next couple years. Fuel prices are expected to drop 20% in FY24 before flattening and growing slowly over the long term. This would assume a barrel of oil cost of about \$60 two years from now.

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: Like personnel costs, it is assumed that a period of higher inflation persists for a few years. An annual rate of 4.5% is used to estimate the inflation of other operating expenses in FY24, then dropping half a percent each year until it falls back to a long-term average of 3%.

General Fund Pro-forma:

Property tax revenue makes up over 40% of General Fund revenues and this pro-forma assumes one more year of decent growth (6%) before beginning a significant slowdown in this important revenue source. The last few years have seen 7 – 8% annual growth and FY23 is expected to see a bit of pandemic fueled recovery, especially in the residential market that saw home prices climb quickly. However, property tax revenue typically lags the general economy by about 18 months. Therefore, if a recession or slowdown occurs in FY24, it is possible for this revenue to still grow with the negative effects not being felt until FY25 and beyond. If high inflation erodes home values, keeps mortgage rates high, or causes doubt about the future of the economy, then revenue will decline or growth rates will slow. The pro-forma attempts to incorporate these scenarios by showing subdued growth in FY25 (0%), followed by a slow return to a long-term normal rate of 4%, which is the long-term average of property tax growth over 20 years. To understand how important this revenue source's growth rate is to the model, changing this first-year growth assumption in FY24 from 6% to 0%, causes an \$1.8 million loss vs. breaking even in FY24.

Sales taxes are probably the most instantly sensitive revenue to any downturn. Currently they are bouncing back strongly from the pandemic, but fears of recession

may temper further purchases in FY23. The State revenue estimates for this funding source in FY23 are extremely pessimistic and they may already be anticipating a recession. The city did not fully adopt the state estimate but did factor in a 14% decline as part of the adopted budget for FY23. For this reason, most of the negativity in this revenue source may already be accounted for and the go-forward assumption in FY24 are for a slight decline of -2% followed by a small snap-back of 5% before resuming the long-term average growth rate of 2.5%.

Similarly, building permit fees are expected to decline 20% as major projects become more expensive due to the higher cost of borrowing and outlook about the economy. Winter Park is also a land-locked community and major development projects that could move revenues significantly are limited.

Franchise fees and Utility taxes (predominately related to the utilities) are expected to remain flat and then go to their long-term average of 2 – 3%.

Transfers, which represent the franchise fee equivalent from the Electric Utility as well as the owner contribution from the Water Utility, are expected to decline in FY24 as the drop in overall fuel prices will lower customer bills and result in a lower transfer payment to the General Fund from the Electric Utility.

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. Investment revenue reported in financial documents has been negative because as the Federal Reserve raises rates it lowers the value of existing bonds owned; 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 growth that is in-line with the 20-year average growth of revenues in the General Fund (2.5%). 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. Communication Services Taxes are set at a subdued annual growth of 1% and seem to have flatlined in recent years.

Solid waste costs associated with the city's franchise agreement with the company Waste Pro, will grow over the next three years at the contracted maximum of 3.5% however at re-bid of this service, the city is expecting a 20% increase in costs, regardless of who the next provider may be. This will result in a corresponding increase in what is charged to garbage customers in the city and will affect total cost in the General Fund Public Works line and a corresponding increase in Charges for Services starting in FY27. This is anticipated based on pent-up inflation and recent results of the bidding results from other cities.

Public Safety Pension costs are based on the most recently completed actuarial studies. As discussed previously, the recent excellent returns in the stock market and the way that pensions are accounted for, has caused a major drop in obligations in

FY23 and is expected through FY25 as well. Obligations in FY24 are expected to drop by over \$600k into FY25 before flatlining over the remainder of the pro-forma. While this may be one of the single most important assumptions driving the short-term outlook of the model, if the current collapse in the stock market persists to the end of the calendar year of 2022, it could cause a re-assessment of this favorable outlook and add downward pressure on the current results.

Funding for the city's contracted share of operating the Commuter Rail system is now in limbo and largely relies on whether the 1 cent transportation surtax passes at the county level. As there is no longer any estimated date for if or when this cost may be anticipated, it has been removed from the model. If it does become a city obligation, it would add \$350k in annual costs to the model.

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 tightening financial picture brought on by an economic slowdown is evident in the pro-forma results, showing constrained revenue and expenditure growth in FY24. At barely positive, the outlook for FY24 is that the city can absorb some of the recession impact but will leave little contingency for anything unforeseen. Additionally, FY24 is helped by the fact that CIP transfers will drop in FY24 as payments for Ravaudage infrastructure end and overall project capacity is reduced in the CIP to the medium-term average of about \$2 million a year. Falling pension costs for Public Safety in FY24 and FY25 will continue to support the revenue constrained environment and help to keep costs lower overall. If these savings do not materialize, it would likely add about \$600k or more in annual costs to the pro-forma result.

The expected cost and revenue increases with renewing the solid waste contract for garbage services can be seen raising the Charges for Services revenue line in FY27 while also increasing the Public Works line. Then, if there is no extension granted, in FY28 the city's CRA will cease to exist. This has a few pronounced effects on the General Fund that have been assumed based on the City Commission's current strategic planning outline that includes a 25-year outlook for projects and funding sources. This outlook presumes that the city will continue to support the operations and programs of the CRA and that it will also devote half of the funds normally transferred to the CRA to now get allocated towards the city's CIP transfer. In the model this shows up as an increase in the Planning/ Community Development budget of about \$1.7 million in FY28, no more transfers to the CRA starting in FY28, and about a \$2.3 million increase to CIP transfers. This will not meaningfully raise the bottom-line result in the General Fund as the CRA transfer of about \$4.5 million would be almost all used up on continuing services and capital contributions. If the city wanted to improve the outlook for the bottom-line, it could reduce those transfers or slim down the offered programs and project support that had been historically handled by the CRA. This will be discussed more in the CRA pro-forma analysis, but at the expiration of the CRA, the city will lose about \$4 million a year in taxes paid

by Winter Park parcels back to the county. This will result in an overall lower amount of total city funds for capital projects than it has been historically used to, and may increase pressure on the demand to find funding for more projects, or to just do less in the future. Currently, the City Commission and staff are engaged in conversations about extending the life of the CRA with Orange County.

Over time, the natural result of having a higher rate of cost growth than revenue growth will weigh on operating deficits, with the current model showing annual losses of over \$1 million if no action is taken. Clearly the city is not going to operate on a deficit, so either revenue outlook would need to improve or city services would be reduced and projects delayed. The city has met its goal of having 30% of annual reoccurring operating expenses in an unencumbered reserve. This will peak at \$19.5 million in FY24 before falling over time as the negative outlook in the model drags down reserves.

Overall, this proforma highlights the usual problem for municipal proformas, which is that revenue growth is always the greatest challenge to future budgets as expenses often grow at a greater rate. If inflation does not decline to a more manageable level in the next couple years, the city would likely need to look at a significant change to services or consider a change to the property tax rate, which has not been changed by the city in 14 years.

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 expectations that the Public Services Commission (PSC) will publish a larger inflation number in FY24 than the historical average. Prior to FY22, the 10-year average of the PSC index change was 1.76%. This is the rate that the commission estimates a utility would have to increase their rates to keep pace with inflation pressures. For the FY23 budget the rate increase is about 4.5%, and it is anticipated that rates will be similarly high in FY24 (5%), before dropping to 3% in FY25 and then settling back to the long-term rate of 2% after that.

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 (\$7.7 million over five years). Net inflow will remain positive for the first half of the pro-forma before the relative rates of revenue vs. expenditure growth rates start to generate increasingly negative years of operation surplus. Days of working capital which are projected at a healthy 134 will fall consistently over the life of the pro-forma as the use of fund balance and negative operating performance draw down reserves. While this paints a bleak picture, it is actually an improvement from the prior year's model. Last year the city discussed adding an incremental increase to rates beyond the PSC index recommendation because the index does not account for capital cost considerations. The city has always raised rates consistent with the PSC index but surpluses over time will be drawn down with the increased use of fund balance to support the city's contribution

to the shared wastewater plant Iron Bridge, and more road relocation projects led by the FDOT, happen outside the city's direct control. Last year it was estimated that a small annual adjustment premium of 1.5% would generate sufficient capital to break-even, however with higher costs being passed on to consumers across almost all areas, it is unlikely that it will be feasible to consider raising rates. This means that cash flexibility in the utility will decrease and will put pressure on each year that passes to act on rates. The city also does not receive any CIP contribution information about Iron Bridge beyond the five-year mark, and it is unlikely that contributions will be zero in FY28 and beyond. The utility will have to continue to reduce contributions to capital and focus on keeping operating costs down to be able to maintain its reserves.

Electric Services Pro-forma:

This pro-forma reflects increasing undergrounding to \$7.4 million in FY23 and then inflating it annually (5%) until the project is completed in FY30. In FY22 the City Commission agreed to incorporate adding the residential service drop connections to the scope of the project without increasing rates. This included a reimbursement to existing customers that already paid for their own service conversions and it will make sure that all poles left standing will be removed within the scope of the project timeline. This will increase the completion date by four years to FY30. While it is not likely that this scope change alone will result in a four-year extension, this revised completion estimate is also conservatively factoring in the possibility that equipment and material delays and inflated materials costs, could slow down the project. Thankfully, that while costs have increased, the ability to supply the project with materials has not been a reason for any delays to-date.

Like the other pro-formas, this one assumes a return to life prior to the energy crisis and inflation that has tripled the cost of natural gas and resulted in higher electric bills for consumers. It is assumed that over FY24 and FY25 that energy prices will decline and stabilize, resulting in lower fuel costs which will decrease overall revenues and expenditures in those two years. Additionally, the contract with Covanta, a power generation facility that burns waste to generate energy, will end and the city will need to replace the 10 million kWh of power that it produces with another source. The city has been working to secure green sources of energy but delays to major solar projects may make that difficult in the short-term. For the purpose of the proforma it is assumed that fuel and demand costs will fall to the historical average of the city's existing power portfolio price. This will further lower costs in the short-term and is the reason for the positive cash flow growth in FY24 and FY25 to the bottom-line.

Staff anticipates low to no growth in revenues over time using 1% annual appreciation for demand growth in the model.

In FY30 the electric undergrounding program is expected to end and the annual contributions will then accrue to the bottom line. It is likely that these surplus funds will then be turned towards other projects such as expanding decorative lighting and LED replacement of streetlights in the city. The city's existing bulk power deal with FMPA has been so favorable, and the utility has been 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. This may be overly optimistic as the city's current deal is exceptional. If there is any cost structure surprise, the completion of the undergrounding program and the freeing up of cashflow will give the utility some room to absorb any shock.

Electric Services Findings: The utility's outlook will darken somewhat from the previous year as the inflation of costs which greatly affect the undergrounding program, weigh on cash flow. Then the same factors of slow natural rates of growth (1%) trying to offset a higher natural rate of inflation (3% - 4.5%), will cause deterioration over time in the utility's financial position until the completion of the undergrounding program.

The near-term growing cash position in FY24 and FY25 are a result of savings assumed on leaving Covanta. If that contract is renewed without a better deal on the non-fuel portion which affects the profitability of the utility, then these figures would need to be revised downward.

Despite concerns about growth and future cost structure, the utility is in a much better cash position than it was just a few years ago. This has resulted in days working capital of 112, which will climb over time, with some dip in the middle if no intervention is made to address cost constrained years in FY27 – FY30. However, if there was a major concern, the annual funding for undergrounding exceeds the deficit in any given year and could support any declines. As the model starts to show deficits generated starting in FY27 – FY30, those deficits, even at their greatest, are about 1/3 of spending on undergrounding in that year.

Community Redevelopment Agency Pro-forma:

The CRA will show a return to growth, bouncing back somewhat from the disappointing growth last year when the commercial sector performed poorly due to revisions in property value during the pandemic. 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 in the last year. Growth will top 8% in FY23 and similar growth is expected in FY24 (7%). As recession looms and property values either fall or flatline, it can be expected that the CRA, like the General Fund, will see a slowing growth over the remainder of its life with FY25 at only 1%, before climbing back to 4% before sunseting in FY27. This may end up being more conservative if recession is avoided or if there is a strong bounce-back in values after a downturn, however the CRA is often more sensitive to movements in property value because its TIF calculation is based on increment value which makes moves more volatile. If the CRA actually experiences a negative growth year sometime in its remaining life, then this more conservative growth estimate will help to account for that without having to guess which year could be negative.

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 was recently granted a ten-year timeline extension to their CRA and Winter Park may choose a similar path. The City Commission is currently evaluating strategy as it pertains to continuing the viability of this important funding tool that has increased property values, helped affordability in almost 200 housing units, built the Heritage Center, Welcome Center, and Community Center, invested in parking improvements and assets, and performed beautification streetscapes throughout the downtown.

This year the CRA will again rebate back to Orange County a larger portion of TIF revenues received in compliance with the founding resolution (almost \$1 million in FY23). 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 higher around 5% then falling slowly over time to 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 largely exists to evaluate what scale of capital capacity may be available for additional projects before the CRA sunsets in FY27. As that dates gets nearer, the predications are likely to get more volatile and this year is no different. The revisions to the pro-forma now show that the CRA will have about \$1.5. million in available unencumbered fund balance by FY27 for new projects not already planned in the CIP. This is an increase from last year's \$1 million estimate and is due to the fact that growth in FY24 is now estimated to be higher than previously planned. Last year, it was anticipated that growth could slow significantly to 1%. This has now been pushed out another year and because of this, the CRA will generate more growth in the near-term.

Operating revenues available for projects will remain strong (over \$4 – 6 million) over the remaining life of the CRA. It will increase significantly in the last couple years as debt service payments are paid off. The existing capital plan approved last year has been left unchanged until a review of priority and potential new projects can be evaluated during budget strategy discussions this summer. MLK Park is likely to be more expensive than the \$2.4 million allocated as this was an estimate put in place prior to the pandemic and the inflationary environment being experienced now. Additionally, the timing of the FDOT improvements to 17/92 could vary significantly and is not in city control. Funding for the potential future purchase of the post office is left in place and the placeholder for a potential parking structure is also still in the CIP. If there was a CRA extension, it would give the flexibility to move many of these longer-range projects out further and allow for more near-term additions of new major initiatives. Staff will also be looking at connectivity improvements and may recommend additional funding in FY24 and FY25 for streetscape connections as well as finishing out N. Denning Ave. Also new discussions about funding restrooms in the Central Park area could be added to the future plan if consensus is reached on how best to pursue this project.

Overall, the CRA pro-forma is in excellent shape and the conservative growth outlook will likely allow for more capital capacity in the future.

Sensitivity Analysis:

The current inflationary environment is volatile so a quick look at how these pro-formas may change if inflation remains persistently high, is warranted and may help to inform policy decisions.

Currently the pro-formas all share the assumption that inflation in FY24 will be at 4.5% for a majority of operating expenses and 4% for wage inflation. If inflation were to stay at 8% and wage inflation at 5.5%, the effects on the various pro-forma outcomes are as follows:

General Fund: Cumulative surplus/deficit over the life of the pro-forma would go from -\$7 million to -\$19 million. Instead of breaking even in FY24, the city would see a loss of over \$1 million.

Water & Wastewater: Cumulative surplus/deficit would go from \$2.86 million, to negative \$3.1 million over the life of the pro-forma. Instead of gaining \$718k in FY 24, the utility would gain \$136k.

Electric Utility: Cumulative surplus/deficit over the life of the pro-forma would go from \$6.1 to \$4.1 million. This likely understates the effect as much of the utility's cost structure is actually tied to the power portfolio contracts.

CRA: The pro-forma is largely unchanged as the majority of the CRA expenditures are either fixed contracts or project spending. Operating and personnel costs are a very small portion of the budget. In reality, inflation would be felt in quotes and bids for planned capital projects at the time they were ready to proceed, which would reduce what could be done based on the current plan.

General Fund 10 Year Pro-Forma

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
ESTIMATED REVENUES:										
Taxes:										
Property Taxes	30,161,135	31,970,803	31,970,803	32,610,219	33,588,526	34,596,182	35,980,029	37,419,230	38,915,999	40,472,639
Utility Taxes	6,871,733	6,890,179	7,039,515	7,192,436	7,349,032	7,509,395	7,673,621	7,841,806	8,014,051	8,190,457
Franchise Fees	848,603	848,603	870,667	893,304	916,530	940,360	964,809	989,894	1,015,631	1,042,038
Licenses and Permits	3,340,313	2,732,650	2,962,915	3,089,561	3,142,752	3,218,507	3,329,188	3,524,424	3,676,942	3,860,789
Intergovernmental Revenue	8,943,070	8,108,272	8,680,071	8,978,657	9,144,387	9,341,874	9,544,239	9,751,601	9,964,086	10,181,822
Charges for Services	12,421,653	12,815,500	13,194,678	13,584,506	14,881,882	15,316,036	15,729,156	16,153,549	16,589,526	17,037,408
Fines and Forfeitures	1,010,143	1,035,397	1,061,281	1,087,814	1,115,009	1,142,884	1,171,456	1,200,743	1,230,761	1,261,530
Other Revenue	494,000	504,850	515,949	527,302	538,916	550,797	562,951	575,385	588,104	601,117
Transfers	5,822,982	5,676,730	5,799,532	5,895,749	5,992,732	6,091,628	6,192,486	6,295,355	6,400,287	6,507,337
Fund Balance	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenues	69,913,632	70,582,984	72,095,412	73,859,548	76,669,766	78,707,663	81,147,933	83,751,986	86,395,388	89,155,137
		0.96%	2.14%	2.45%	3.80%	2.66%	3.10%	3.21%	3.16%	3.19%
ESTIMATED APPROPRIATIONS										
BY PROGRAM:										
General Government	8,174,603	8,455,501	8,762,404	9,045,833	9,322,982	9,628,953	9,946,209	10,275,234	10,616,540	10,970,664
Plan/Community Development	3,588,259	3,750,439	3,900,947	4,040,700	4,177,556	6,099,491	6,290,120	6,487,990	6,693,425	6,906,766
Public Works	11,657,738	12,106,188	12,579,160	13,017,960	14,568,165	15,017,024	15,480,421	15,958,873	16,452,916	16,963,111
Police	16,809,534	17,032,233	17,240,164	17,628,932	18,194,013	18,809,065	19,436,658	20,104,319	20,511,204	21,074,333
Fire	13,448,538	13,804,265	14,052,836	14,483,814	14,987,319	15,503,750	16,043,641	16,605,150	17,183,930	17,788,508
Parks & Recreation	11,604,852	10,997,254	11,440,192	11,853,072	12,249,964	12,661,795	13,089,225	13,532,952	13,993,708	14,472,267
Organizational Support	1,840,000	1,895,200	1,952,056	2,010,618	2,070,936	2,133,064	2,197,056	2,262,968	2,330,857	2,400,783
Transfers- to CRA	4,043,522	4,326,569	4,369,834	4,457,231	4,590,948	-	-	-	-	-
Transfers- to Capital Projects	2,645,000	2,170,000	2,170,000	2,120,000	2,125,000	4,562,973.92	4,608,323.92	4,654,580.92	4,701,763.06	4,749,888.84
Transfers- Other	669,642	720,069	720,532	726,433	734,695	740,773	747,603	749,651	756,608	763,601
Reimbursements	(4,274,446)	(4,445,424)	(4,601,014)	(4,739,044)	(4,881,215)	(4,953,834)	(5,102,449)	(5,255,523)	(5,413,188)	(5,575,584)
Non-departmental	(400,000)	(300,000)	(310,500)	(319,815)	(329,409)	(339,292)	(349,470)	(359,955)	(370,753)	(381,876)
Funding for commuter rail/contingency	-	-	-	-	-	-	-	-	-	-
Total Estimated Appropriations	69,807,242	70,512,294	72,276,610	74,325,733	77,810,954	79,863,764	82,387,337	85,016,240	87,457,011	90,132,464
		1.01%	2.50%	2.84%	4.69%	2.64%	3.16%	3.19%	2.87%	3.06%
Excess Revenues (Deficit)	106,390	70,690	(181,198)	(466,185)	(1,141,188)	(1,156,100)	(1,239,404)	(1,264,254)	(1,061,623)	(977,327)
ESTIMATED APPROPRIATIONS										
BY CATEGORY:										
City operations	58,960,959	59,635,437	61,239,583	63,126,156	66,347,158	70,425,849	72,772,318	75,223,939	77,477,395	79,960,200
City capital maintenance	2,048,119	2,065,019	2,135,106	2,205,110	2,271,626	2,340,395	2,411,506	2,485,055	2,561,141	2,639,867
Organizational support	1,840,000	1,895,200	1,952,056	2,010,618	2,070,936	2,133,064	2,197,056	2,262,968	2,330,857	2,400,783
Transfers to other funds	7,358,164	7,216,637	7,260,366	7,303,664	7,450,643	3,008,273	3,060,453	3,108,758	3,162,897	3,218,016
Non-departmental	(400,000)	(300,000)	(310,500)	(319,815)	(329,409)	(339,292)	(349,470)	(359,955)	(370,753)	(381,876)
Commuter rail funds	-	-	-	-	-	-	-	-	-	-
Contingency	106,390	70,690	(181,198)	(466,185)	(1,141,188)	(1,156,100)	(1,239,404)	(1,264,254)	(1,061,623)	(977,327)
	69,913,632	70,582,984	72,095,412	73,859,548	76,669,766	76,412,189	78,852,459	81,456,512	84,099,914	86,859,663
Reserves	19,512,956	19,576,577	19,395,379	18,929,194	17,788,005	16,631,905	15,392,501	14,128,247	13,066,624	12,089,297
Reserves as a Percentage of Expenditures	29.1%	28.6%	27.7%	26.2%	23.5%	21.4%	19.2%	17.1%	15.4%	13.8%

Water & Wastewater Fund 10 Year Pro-Forma

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Inflows:										
Charges for services	34,417,971	36,091,788	37,164,889	37,918,080	38,686,582	39,470,708	40,270,776	41,087,111	41,920,047	42,769,921
Other	(24,569)	25,362	26,050	26,756	27,481	28,224	28,987	29,770	30,573	31,397
Use of excess reserves for capital	2,396,717	3,948,500	915,000	484,250	-	-	-	-	-	-
Total Inflows	36,790,119	40,065,650	38,105,940	38,429,087	38,714,063	39,498,932	40,299,763	41,116,881	41,950,620	42,801,318
Outflows:										
General administration	2,592,817	2,706,547	2,816,023	2,917,296	3,014,017	3,114,287	3,218,257	3,326,087	3,437,944	3,554,005
Operations	19,429,872	20,106,606	20,911,495	21,660,980	22,362,751	23,089,652	23,842,727	24,623,073	25,431,845	26,270,252
Principal on debt	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	2,575,000
Interest on debt	1,102,834	1,011,808	918,971	824,404	728,099	629,912	529,857	428,071	324,467	238,705
Capital improvements	4,381,717	6,043,500	2,945,000	2,334,250	1,850,000	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000
Reimbursements	2,602,312	2,709,542	2,805,344	2,890,691	2,978,284	3,068,570	3,161,634	3,257,563	3,356,449	3,458,386
Transfers to other funds	3,060,567	3,074,162	3,192,251	3,253,797	3,358,014	3,427,816	3,499,614	3,572,942	3,647,833	3,724,321
Total Outflows	36,790,119	39,347,166	37,359,084	37,721,418	38,206,167	39,375,237	40,372,089	41,397,736	42,468,538	41,870,669
Net Inflow (Outflow)	-	718,484	746,855	707,669	507,896	123,695	(72,326)	(280,855)	(517,918)	930,648
Est. Working Capital	10,458,278	7,228,262	7,060,117	7,283,536	7,791,433	7,915,128	7,842,802	7,561,947	7,044,028	7,974,677
No. of Days of Working Capital	135	90	85	85	88	87	84	78	71	78
Bonds Outstanding	41,862,500	38,167,500	34,397,500	30,557,500	26,642,500	22,647,500	18,577,500	14,437,500	10,217,500	7,642,500
Debt Service Coverage	2.07	2.25	2.27	2.25	2.23	2.21	2.19	2.17	2.14	3.38

Electric Services Fund 10 Year Pro-Forma

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Electric Sales:										
Fuel	18,905,305	14,320,769	10,501,897	10,606,916	10,712,985	10,820,115	10,928,316	11,037,599	11,147,975	11,259,455
Non-Fuel	34,589,140	34,979,316	35,374,500	35,774,772	36,180,209	36,590,892	37,006,905	37,428,330	37,855,254	38,287,762
Other Operating Revenues	748,000	823,700	814,983	809,073	805,497	803,866	803,862	805,226	787,305	794,488
Investment Earnings	(200,000)	58,913	67,306	81,747	84,308	73,137	48,282	8,904	-	52,202
Transfers in	166,590	176,391	183,533	190,225	196,805	203,646	210,762	218,165	225,869	233,889
Total Inflows	54,209,035	50,359,089	46,942,218	47,462,732	47,979,803	48,491,656	48,998,127	49,498,225	50,016,403	50,627,797
General and Administrative	2,362,723	2,468,302	2,567,350	2,658,777	2,746,498	2,837,410	2,931,648	3,029,355	3,130,678	3,235,775
Operating Expenses	6,420,378	6,583,742	6,774,310	6,924,642	7,096,500	7,273,730	7,406,529	7,395,097	7,539,646	7,740,398
Purchased Power	27,274,436	23,090,766	18,465,067	19,011,865	19,596,799	20,223,449	20,895,745	21,618,007	22,394,985	23,231,898
Routine Capital	2,258,211	2,344,132	2,432,179	2,522,300	2,614,461	2,677,895	2,743,232	2,810,529	2,879,845	2,951,240
Principal on Debt	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	3,690,000
Interest on Debt	1,600,917	1,483,440	1,362,303	1,236,483	1,119,306	1,011,864	900,699	782,075	657,215	535,134
Total Outflows	43,041,665	39,195,381	34,941,209	35,819,067	36,763,564	37,704,348	38,672,852	39,495,062	40,537,369	41,384,445
Available Funds	11,167,370	11,163,708	12,001,009	11,643,666	11,216,239	10,787,308	10,325,275	10,003,162	9,479,034	9,243,352
Operating Transfers Out	3,151,141	2,842,618	2,888,576	2,915,789	2,975,945	3,010,003	3,044,502	3,079,448	3,114,909	3,151,084
Other Capital Projects	500,000	-	-	-	-	-	-	-	-	-
Undergrounding Power Lines	7,392,000	7,761,600	8,149,680	8,557,164	8,985,022	9,434,273	9,905,987	10,401,286	-	-
Reserves Surplus/Deficit	124,229	559,489	962,753	170,713	(744,728)	(1,656,969)	(2,625,214)	(3,477,571)	6,364,125	6,092,268
Est. Working Capital	11,005,156	11,564,645	12,527,398	12,698,111	11,953,383	10,296,415	7,671,201	4,193,630	10,557,755	16,650,023
No. of Days of Working Capital	111	131	164	162	148	124	90	48	117	178
Bonds Outstanding	46,780,000	43,555,000	40,215,000	36,750,000	33,160,000	29,480,000	25,685,000	21,825,000	17,890,000	14,200,000
Debt Service Coverage	3.81	3.83	4.03	3.97	3.90	3.83	3.74	3.71	3.64	3.83

**Community Redevelopment Agency 10-Year Proforma
Existing Approved Capital Plan**

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
ESTIMATED REVENUES											
TIF Revenue - City		4,043,522	4,326,569	4,369,834	4,457,231	4,590,948					
TIF Revenue - County		3,390,920	3,628,284	3,664,567	3,737,859	3,849,994					
Investment Earnings		-	30,000	30,450	30,907	31,370					
Misc. Revenues		-	-	-	-	-					
CRA Revenues		7,434,442	7,984,853	8,064,851	8,225,996	8,472,313					
Fund Balance		-	-	-	-	-					
Total Revenues		7,434,442	7,984,853	8,064,851	8,225,996	8,472,313					
ESTIMATED EXPENDITURES											
Personnel & Indirect Costs		572,642	598,028	621,972	644,247	666,698					
General Operating		384,503	400,193	414,763	428,017	439,801					
Community Initiatives		445,000	550,310	555,242	559,731	563,713					
Capital Maintenance		120,000	126,000	131,040	135,626	139,695					
Misc. Capital Enhancements		-	140,000	140,000	140,000	140,000					
Debt Service & Transfers		1,484,485	1,071,284	1,066,442	710,568	-					
Total Expenditures		3,006,630	2,885,814	2,929,459	2,618,189	1,949,908					
Annual Surplus/Deficit (Funding Available for Additional Projects and Programs)		4,427,812	5,099,038	5,135,392	5,607,807	6,522,405					
Proposed Project Addl. Funding											
	Est. Totals	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
17/92 Streetscape	5,185,228	-	1,000,000	2,000,000	2,185,228	-					
North Denning Dr. Streetscape Extension	500,000	500,000	-	-	-	-					
Denning/Fairbanks Improvements	321,765	321,765	-	-	-	-					
MLK Park Improvements	2,900,000	2,900,000	-	-	-	-					
Land Acquisitions	1,500,000	-	1,500,000	-	-	-					
Post Office Purchase	7,075,000	-	-	5,000,000	2,075,000	-					
Parking Improvements	7,000,000	-	-	-	-	7,000,000					
Hannibal Sq. Design Guideline Implementation	200,000	-	200,000	-	-	-					
Proposed CRA Project Funding Total	24,681,993	3,721,765	2,700,000	7,000,000	4,260,228	7,000,000					
Fund Surplus/Deficit		706,047	2,399,038	(1,864,608)	1,347,579	(477,595)					
Cumulative Fund Balance (Reserves)	(622,747)	83,300	2,482,339	617,731	1,965,310	1,487,715					

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

Short and Long-Range Strategic Capital Planning: Staff worked with the City Commission in 2021 to create a 5- and 25-year outlook and priority ranking for major strategic initiatives and projects. This ongoing effort took the financial resources available and potential projects and worked to prioritize them across the timeline. This will be updated and reviewed as part of the public budget process during the summer of 2022. The City Commission has already begin updating the list of priorities and these will be incorporated into budget discussions.

Performance Measurement: The city continues to refine its performance measurement scorecard and these selected metrics are then tied to the Strategic Objectives 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 performance measurement reports and submitted both internally and externally. This is currently under review by the Economic Development Advisory Board and Subcommittee and further recommendations and revisions are anticipated, including potential partnerships with other area organizations in offering comprehensive and transparent statistics and data about city health.

Additional Reporting:

- **90 Day City Manager Report & Capital Plan:** Monthly updated report that provides insight into upcoming items and actions of importance to the Commission broken down by strategic objectives, summary of upcoming advisory board meetings, and a summary of project statuses across the city by strategic objective and responsible department.
- **Quarterly Economic Development Update:** Includes economy outlook, leasing and sales figures, and building and permitting statistics. Drafts have been completed and circulated and are nearing external distribution.

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, Sustainability, Procurement & Budgeting, 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 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
GENERAL FUND:					
Property taxes	\$ 22,531,341	\$ 24,313,515	\$ 26,155,260	\$ 27,629,173	\$ 30,161,135
Utility taxes and franchise fees	7,545,696	7,527,362	7,615,211	7,552,526	7,720,336
Licenses and permits	3,938,661	3,262,118	3,684,484	2,706,152	3,340,313
Fines and forfeitures	1,397,330	1,047,091	830,204	1,034,000	1,010,143
Intergovernmental revenues	8,357,430	7,307,153	7,575,681	9,753,495	8,943,070
Charges for services	9,796,638	8,860,037	9,712,719	10,330,856	12,421,653
Other	1,338,983	1,054,723	262,745	573,000	494,000
Transfers from other funds	5,303,292	5,224,645	5,346,468	5,328,266	5,822,982
Fund balance	-	-	-	227,646	-
TOTAL GENERAL FUND	60,209,371	58,596,644	61,182,772	65,135,114	69,913,632
SPECIAL REVENUE FUNDS:					
Licenses and permits	35,584	19,229	60,284	135,000	60,000
Intergovernmental revenues	3,379,404	3,953,049	4,680,913	4,178,262	3,561,935
Charges for services	2,935,828	2,762,336	2,814,274	3,035,552	3,273,998
Fines and forfeitures	96,249	54,312	59,667	-	-
Lot sales	212,846	462,616	735,283	455,000	550,000
Other	827,416	595,072	489,426	125,000	75,000
Transfers from other funds	3,074,128	3,199,031	3,943,651	4,018,193	4,477,077
Fund balance	-	-	-	753,319	600,942
TOTAL SPECIAL REVENUE FUNDS	10,561,455	11,045,645	12,783,499	12,700,326	12,598,952
DEBT SERVICE FUND:					
Property taxes	2,611,735	2,603,187	2,737,253	1,949,400	1,948,332
Other	230,076	198,107	155,807	104,000	104,000
Transfers from other funds	383,750	386,764	392,278	146,889	451,014
Fund balance	-	-	-	43,417	43,500
TOTAL DEBT SERVICE FUND	3,225,561	3,188,058	3,285,338	2,243,706	2,546,846
CAPITAL PROJECT FUNDS:					
Intergovernmental revenues	611,530	122,237	2,015,874	150,000	-
Charges for services	500,000	630,000	750,000	550,000	700,000
Other	935,403	641,949	1,071,997	-	-
Transfers from other funds	2,616,016	4,629,775	2,026,000	3,055,000	3,859,231
Proceeds from debt issuance	-	2,095,000	-	-	-
TOTAL CAPITAL PROJECT FUNDS	4,662,949	8,118,961	5,863,871	3,755,000	4,559,231
ENTERPRISE FUNDS:					
Charges for water and sewer services	30,262,535	31,852,002	32,446,556	32,327,794	34,417,971
Charges for electric services	48,833,925	46,212,766	47,128,618	44,901,606	54,197,445
Charges for golf course fees	441,180	-	-	-	-
Capital contributions	1,268,930	2,924,227	727,911	749,000	800,000
Other	1,196,211	795,628	(24,257)	52,842	(179,569)
Transfers and Reimbursements	-	-	462,000	154,458	166,590
Fund balance	-	-	-	2,200,000	2,396,717
TOTAL ENTERPRISE FUNDS	82,002,781	81,784,623	80,740,828	80,385,700	91,799,154
INTERNAL SERVICE FUNDS:					
Charges for services	14,027,017	13,762,381	13,703,908	14,218,723	15,394,372
Other	601,761	373,355	183,613	196,565	150,000
Fund balance	-	-	-	-	1,679,956
TOTAL INTERNAL SERVICE FUNDS	14,628,778	14,135,736	13,887,521	14,415,288	17,224,328
TOTAL ALL FUNDS	\$ 175,290,894	\$ 176,869,667	\$ 177,743,828	\$ 178,635,134	\$ 198,642,143

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
GENERAL FUND:					
General administration	\$ 5,809,080	\$ 6,283,759	\$ 6,532,568	\$ 7,110,606	\$ 8,174,603
Planning and development	2,889,721	3,283,572	3,128,169	4,012,734	3,588,259
Public works	10,237,255	9,511,528	9,046,521	10,570,160	11,657,738
Police	14,504,784	14,901,031	15,235,458	16,339,612	16,809,534
Fire	12,785,748	13,204,252	13,319,849	13,423,415	13,448,538
Parks and recreation	8,804,515	8,713,243	8,865,499	9,638,906	11,604,852
Organizational support	1,556,772	1,717,339	1,657,004	1,657,004	1,840,000
Nondepartmental	-	-	-	(315,000)	(400,000)
Transfers (CRA, CIP, Other)	5,344,129	5,316,947	5,357,606	6,102,196	7,358,164
Reimbursements	(4,209,511)	(4,079,443)	(4,268,671)	(4,062,448)	(4,274,446)
Contingency	-	-	-	657,929	106,390
TOTAL GENERAL FUND	57,722,493	58,852,228	58,874,003	65,135,114	69,913,632
SPECIAL REVENUE FUNDS:					
Stormwater Operations Fund	2,674,609	2,567,331	2,761,988	3,113,802	3,313,998
Affordable Housing Fund	235,000	25,000	203,015	250,000	200,000
Community Redevelopment Agency Fund	3,615,359	5,330,683	4,513,512	7,136,391	7,434,442
Cemetery Trust Fund	279,362	450,800	677,700	786,505	925,432
Designations Trust Fund	1,088,355	855,865	1,090,565	451,702	508,555
Police Grants Fund	929,491	1,071,109	1,460,425	961,926	131,015
Federal Forfeiture Fund	47,544	211,808	104,960	-	85,510
TOTAL SPECIAL REVENUE FUNDS	8,869,720	10,512,595	10,812,166	12,700,326	12,598,952
DEBT SERVICE FUND:					
Debt Service Fund	3,211,278	3,203,993	3,359,599	2,243,706	2,546,846
TOTAL DEBT SERVICE FUND	3,211,278	3,203,993	3,359,599	2,243,706	2,546,846
CAPITAL PROJECT FUNDS:					
General Capital Projects Fund	5,700,921	11,441,908	28,659,241	3,055,000	3,859,231
Stormwater Capital Projects Fund	917,896	2,153,226	319,499	700,000	700,000
TOTAL CAPITAL PROJECT FUNDS	6,618,817	13,595,134	28,978,740	3,755,000	4,559,231
ENTERPRISE FUNDS:					
Water and Sewer Fund	29,812,318	29,051,819	29,035,146	35,330,794	37,590,119
Electric Services Fund	43,554,527	38,203,848	37,644,292	45,054,906	54,209,035
TOTAL ENTERPRISE FUNDS	73,366,845	67,255,667	66,679,438	80,385,700	91,799,154
INTERNAL SERVICE FUNDS:					
Fleet Maintenance Fund	1,560,077	1,553,804	1,565,001	1,725,638	1,795,529
Vehicle/Equipment Replacement Fund	1,319,517	1,525,643	1,664,542	1,330,306	3,139,779
Employee Insurance Fund	7,886,338	7,365,116	8,437,833	8,389,237	9,006,951
General Insurance Fund	3,195,436	2,444,689	2,551,511	2,970,107	3,282,069
TOTAL INTERNAL SERVICE FUNDS	13,961,368	12,889,252	14,218,887	14,415,288	17,224,328
TOTAL ALL FUNDS	\$ 163,750,521	\$ 166,308,869	\$ 182,922,833	\$ 178,635,134	\$ 198,642,143

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

GENERAL FUND				
	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ 27,629,173	\$ 30,161,135	\$ 2,531,962	9.16%
Debt Service - 2020	-	-	-	-
Debt Service - 2017	-	-	-	-
Utility Taxes	6,748,386	6,871,733	123,347	1.83%
Franchise Fees	804,140	848,603	44,463	5.53%
Licenses and Permits	2,706,152	3,340,313	634,161	23.43%
Intergovernmental Revenue	9,753,495	8,943,070	(810,425)	-8.31%
Charges for Services	10,330,856	12,421,653	2,090,797	20.24%
Fines and Forfeitures	1,034,000	1,010,143	(23,857)	-2.31%
Other Revenue	573,000	494,000	(79,000)	-13.79%
Transfers	5,328,266	5,822,982	494,716	9.28%
Fund Balance	227,646	-	(227,646)	-100.00%
Total Estimated Revenues	\$ 65,135,114	\$ 69,913,632	\$ 4,778,518	7.34%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 6,080,259	\$ 7,040,557	\$ 960,298	15.79%
Financial Services	1,030,347	1,134,046	103,699	10.06%
Planning, Building & Code	4,012,734	3,588,259	(424,475)	-10.58%
Public Works	10,570,160	11,657,738	1,087,578	10.29%
Police	16,339,612	16,809,534	469,922	2.88%
Fire	13,423,415	13,448,538	25,123	0.19%
Parks & Recreation	9,638,906	11,604,852	1,965,946	20.40%
Organizational Support	1,657,004	1,840,000	182,996	11.04%
Debt Service	-	-	-	0.00%
Transfers	6,102,196	7,358,164	1,255,968	20.58%
Reimbursements	(4,062,448)	(4,274,446)	(211,998)	5.22%
Non-Departmental	(315,000)	(400,000)	(85,000)	26.98%
Contingency	657,929	106,390	(551,539)	-83.83%
Total Estimated Appropriations	\$ 65,135,114	\$ 69,913,632	\$ 4,778,518	7.34%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 39,774,771	\$ 42,445,520	\$ 2,670,749	6.71%
Operating Costs	22,943,166	24,631,004	1,687,838	7.36%
Capital Outlay	34,500	47,000	12,500	36.23%
Debt Service	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Transfers	6,102,196	7,358,164	1,255,968	20.58%
Reimbursements	(4,062,448)	(4,274,446)	(211,998)	5.22%
Non-Departmental	(315,000)	(400,000)	(85,000)	26.98%
Contingency	657,929	106,390	(551,539)	-83.83%
Total Estimated Appropriations	\$ 65,135,114	\$ 69,913,632	\$ 4,778,518	7.34%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

	SPECIAL REVENUE			
	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	-
Debt Service - 2020	-	-	-	-
Debt Service - 2017	-	-	-	-
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	135,000	60,000	(75,000)	-55.56%
Intergovernmental Revenue	4,178,262	3,561,935	(616,327)	-14.75%
Charges for Services	3,035,552	3,273,998	238,446	7.86%
Fines and Forfeitures	-	-	-	-
Other Revenue	580,000	625,000	45,000	7.76%
Transfers	4,018,193	4,477,077	458,884	11.42%
Fund Balance	753,319	600,942	(152,377)	-20.23%
Total Estimated Revenues	\$ 12,700,326	\$ 12,598,952	\$ (101,374)	-0.80%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ -	\$ -	\$ -	-
Financial Services	-	-	-	-
Plan/Community Development	5,327,320	5,054,151	(273,169)	-5.13%
Public Works	3,113,802	3,313,998	200,196	6.43%
Police	961,926	216,525	(745,401)	-77.49%
Fire	-	-	-	-
Parks & Recreation	25,000	50,000	25,000	100.00%
Organizational Support	790,702	710,555	(80,147)	-10.14%
Debt Service	1,496,097	1,484,485	(11,612)	-0.78%
Transfers	861,505	1,000,432	138,927	16.13%
Reimbursements	123,974	62,759	(61,215)	-49.38%
Non-Departmental	-	-	-	-
Contingency	-	706,047	706,047	0.00%
Total Estimated Appropriations	\$ 12,700,326	\$ 12,598,952	\$ (101,374)	-0.80%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 2,375,962	\$ 2,684,678	\$ 308,716	12.99%
Operating Costs	3,741,221	2,842,776	(898,445)	-24.01%
Capital Outlay	36,567	96,010	59,443	162.56%
Debt Service	1,496,097	1,484,485	(11,612)	-0.78%
Capital Projects	4,065,000	3,721,765	(343,235)	-8.44%
Transfers	861,505	1,000,432	138,927	16.13%
Reimbursements	123,974	62,759	(61,215)	-49.38%
Non-Departmental	-	-	-	-
Contingency	-	706,047	706,047	-
Total Estimated Appropriations	\$ 12,700,326	\$ 12,598,952	\$ (101,374)	-0.80%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

DEBT SERVICE				
	Budgeted	Budgeted	Increase/	Percentage
	2021/2022	2022/2023	(Decrease)	Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	-
Debt Service - 2020	147,600	145,532	(2,068)	-1.40%
Debt Service - 2017	1,801,800	1,802,800	1,000	0.06%
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other Revenue	104,000	104,000	-	0.00%
Proceeds from Debt Issuance	-	-	-	-
Transfers	146,889	451,014	304,125	207.04%
Fund Balance	43,417	43,500	83	0.19%
Total Estimated Revenues	\$ 2,243,706	\$ 2,546,846	\$ 303,140	13.51%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ -	\$ -	\$ -	-
Financial Services	-	-	-	-
Plan/Community Development	-	-	-	-
Public Works	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Parks & Recreation	-	-	-	-
Organizational Support	-	-	-	-
Debt Service	2,243,706	2,546,846	303,140	13.51%
Transfers	-	-	-	-
Reimbursements	-	-	-	-
Non-Departmental	-	-	-	-
Contingency	-	-	-	-
Total Estimated Appropriations	\$ 2,243,706	\$ 2,546,846	\$ 303,140	13.51%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ -	\$ -	\$ -	-
Operating Costs	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	2,243,706	2,546,846	303,140	13.51%
Capital Projects	-	-	-	-
Transfers	-	-	-	-
Reimbursements	-	-	-	-
Contingency	-	-	-	-
Total Estimated Appropriations	\$ 2,243,706	\$ 2,546,846	\$ 303,140	13.51%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

CAPITAL PROJECTS				
	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	-
Debt Service - 2020	-	-	-	-
Debt Service - 2017	-	-	-	-
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	550,000	700,000	150,000	27.27%
Fines and Forfeitures	-	-	-	-
Other Revenue	150,000	-	(150,000)	-100.00%
Transfers	3,055,000	3,859,231	804,231	26.33%
Fund Balance	-	-	-	-
Total Estimated Revenues	\$ 3,755,000	\$ 4,559,231	\$ 804,231	21.42%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 350,000	\$ 400,000	\$ 50,000	14.29%
Financial Services	-	-	-	-
Plan/Community Development	200,000	200,000	-	0.00%
Public Works	1,400,000	1,969,231	569,231	40.66%
Police	170,000	170,000	-	0.00%
Fire	200,000	275,000	75,000	37.50%
Parks & Recreation	1,155,000	1,215,000	60,000	5.19%
Organizational Support	-	-	-	-
Debt Service	280,000	280,000	-	0.00%
Transfers	-	-	-	-
Reimbursements	-	-	-	-
Non-Departmental	-	-	-	-
Contingency	-	50,000	50,000	-
Total Estimated Appropriations	\$ 3,755,000	\$ 4,559,231	\$ 804,231	21.42%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ -	\$ -	\$ -	-
Operating Costs	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	280,000	280,000	-	0.00%
Capital Projects	3,475,000	4,229,231	754,231	21.70%
Transfers	-	-	-	-
Reimbursements	-	-	-	-
Contingency	-	50,000	50,000	-
Total Estimated Appropriations	\$ 3,755,000	\$ 4,559,231	\$ 804,231	21.42%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

	ENTERPRISE			
	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	-
Debt Service - 2020	-	-	-	-
Debt Service - 2017	-	-	-	-
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	77,978,400	89,415,416	11,437,016	14.67%
Fines and Forfeitures	-	-	-	-
Other Revenue	52,842	(179,569)	(232,411)	-439.82%
Proceeds from Debt Issuance	-	-	-	-
Transfers	-	-	-	-
Reimbursements	154,458	166,590	12,132	7.85%
Fund Balance	2,200,000	2,396,717	196,717	8.94%
Total Estimated Revenues	\$ 80,385,700	\$ 91,799,154	\$ 11,413,454	14.20%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ -	\$ -	\$ -	-
Financial Services	1,761,538	1,876,642	115,104	6.53%
Plan/Community Development	-	-	-	-
Public Works	58,381,553	69,759,547	11,377,994	19.49%
Police	-	-	-	-
Fire	-	-	-	-
Parks & Recreation	-	-	-	-
Organizational Support	-	-	-	-
Debt Service	9,531,666	9,448,751	(82,915)	-0.87%
Transfers	5,584,647	6,211,708	627,061	11.23%
Reimbursements	4,092,932	4,378,277	285,345	6.97%
Non-Departmental	-	-	-	-
Contingency	1,033,364	124,229	(909,135)	-87.98%
Total Estimated Appropriations	\$ 80,385,700	\$ 91,799,154	\$ 11,413,454	14.20%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 10,850,845	\$ 11,020,108	\$ 169,263	1.56%
Operating Costs	36,071,074	45,547,153	9,476,079	26.27%
Capital Outlay	388,000	635,000	247,000	63.66%
Debt Service	9,531,666	9,448,751	(82,915)	-0.87%
Capital Projects	12,833,172	14,433,928	1,600,756	12.47%
Transfers	5,584,647	6,211,708	627,061	11.23%
Reimbursements	4,092,932	4,378,277	285,345	6.97%
Non-Departmental	-	-	-	-
Contingency	1,033,364	124,229	(909,135)	-87.98%
Total Estimated Appropriations	\$ 80,385,700	\$ 91,799,154	\$ 11,413,454	14.20%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

	INTERNAL SERVICE			
	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	-
Debt Service - 2020	-	-	-	-
Debt Service - 2017	-	-	-	-
Utility Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	14,265,288	15,394,372	1,129,084	7.91%
Fines and Forfeitures	-	-	-	-
Other Revenue	150,000	150,000	-	0.00%
Transfers	-	-	-	-
Fund Balance	-	1,679,956	1,679,956	-
Total Estimated Revenues	\$ 14,415,288	\$ 17,224,328	\$ 2,809,040	19.49%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 14,336,859	\$ 17,224,328	\$ 2,887,469	20.14%
Financial Services	-	-	-	-
Plan/Community Development	-	-	-	-
Public Works	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Parks & Recreation	-	-	-	-
Organizational Support	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reimbursements	-	-	-	-
Non-Departmental	-	-	-	-
Contingency	78,429	-	(78,429)	-100.00%
Total Estimated Appropriations	\$ 14,415,288	\$ 17,224,328	\$ 2,809,040	19.49%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 1,246,142	\$ 1,422,297	\$ 176,155	14.14%
Operating Costs	11,760,411	12,662,252	901,841	7.67%
Capital Outlay	1,330,306	3,139,779	1,809,473	136.02%
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Transfers	-	-	-	-
Reimbursements	-	-	-	-
Non-Departmental	-	-	-	-
Contingency	78,429	-	(78,429)	-100.00%
Total Estimated Appropriations	\$ 14,415,288	\$ 17,224,328	\$ 2,809,040	19.49%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2021/2022 Compared to 2022/2023

		TOTAL			
	Budgeted 2021/2022	Budgeted 2022/2023	Increase/ (Decrease)	Percentage Change	
ESTIMATED REVENUES:					
Taxes:					
Property Taxes:					
Operating millage	\$ 27,629,173	\$ 30,161,135	\$ 2,531,962	9.16%	
Debt Service - 2020	147,600	145,532	(2,068)	-1.40%	
Debt Service - 2017	1,801,800	1,802,800	1,000	0.06%	
Utility Taxes	6,748,386	6,871,733	123,347	1.83%	
Franchise Fees	804,140	848,603	44,463	5.53%	
Licenses and Permits	2,841,152	3,400,313	559,161	19.68%	
Intergovernmental Revenue	13,931,757	12,505,005	(1,426,752)	-10.24%	
Charges for Services	106,160,096	121,205,439	15,045,343	14.17%	
Fines and Forfeitures	1,034,000	1,010,143	(23,857)	-2.31%	
Other Revenue	1,609,842	1,193,431	(416,411)	-25.87%	
Transfers and Reimbursements	12,702,806	14,776,894	2,074,088	16.33%	
Fund Balance	3,224,382	4,721,115	1,496,733	46.42%	
Total Estimated Revenues	\$ 178,635,134	\$ 198,642,143	\$ 20,007,009	11.20%	

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 20,767,118	\$ 24,664,885	\$ 3,897,767	18.77%	
Financial Services	2,791,885	3,010,688	218,803	7.84%	
Plan/Community Development	9,540,054	8,842,410	(697,644)	-7.31%	
Public Works	73,465,515	86,700,514	13,234,999	18.02%	
Police	17,471,538	17,196,059	(275,479)	-1.58%	
Fire	13,623,415	13,723,538	100,123	0.73%	
Parks & Recreation	10,818,906	12,869,852	2,050,946	18.96%	
Organizational Support	2,447,706	2,550,555	102,849	4.20%	
Debt Service	13,551,469	13,760,082	208,613	1.54%	
Transfers	12,548,348	14,570,304	2,021,956	16.11%	
Reimbursements	154,458	166,590	12,132	7.85%	
Non-Departmental	(315,000)	(400,000)	(85,000)	26.98%	
Contingency	1,769,722	986,666	(783,056)	-44.25%	
Total Estimated Appropriations	\$ 178,635,134	\$ 198,642,143	\$ 20,007,009	11.20%	

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 54,247,720	\$ 57,572,603	\$ 3,324,883	6.13%	
Operating Costs	74,515,872	85,683,185	11,167,313	14.99%	
Capital Outlay	1,789,373	3,917,789	2,128,416	118.95%	
Debt Service	13,551,469	13,760,082	208,613	1.54%	
Capital Projects	20,373,172	22,384,924	2,011,752	9.87%	
Transfers	12,548,348	14,570,304	2,021,956	16.11%	
Reimbursements	154,458	166,590	12,132	7.85%	
Non-Departmental	(315,000)	(400,000)	(85,000)	26.98%	
Contingency	1,769,722	986,666	(783,056)	-44.25%	
Total Estimated Appropriations	\$ 178,635,134	\$ 198,642,143	\$ 20,007,009	11.20%	



fund
balance

CITY OF WINTER PARK
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Estimated
October 1, 2022 through September 30, 2023

	<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>
REVENUES/SOURCES							
Taxes:							
Property Taxes:							
Operating millage	\$ 30,161,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,161,135
Debt Service - 2017	-	-	1,802,800	-	-	-	1,802,800
Debt Service - 2020	-	-	145,532	-	-	-	145,532
Utility Taxes	6,871,733	-	-	-	-	-	6,871,733
Franchise Fees	848,603	-	-	-	-	-	848,603
Licenses and Permits	3,340,313	60,000	-	-	-	-	3,400,313
Intergovernmental Revenue	8,943,070	3,561,935	-	-	-	-	12,505,005
Charges for Services	12,421,653	3,273,998	-	700,000	89,415,416	15,394,372	121,205,439
Fines and Forfeitures	1,010,143	-	-	-	-	-	1,010,143
Other Revenue	494,000	625,000	104,000	-	(179,569)	150,000	1,193,431
Transfers & Reimbursements	5,822,982	4,477,077	451,014	3,859,231	166,590	-	14,776,894
Fund Balance	-	-	-	-	-	-	-
Total Revenues/Sources	69,913,632	11,998,010	2,503,346	4,559,231	89,402,437	15,544,372	193,921,028
EXPENDITURES/USES							
General Government	7,040,557	-	-	400,000	-	17,224,328	24,664,885
Financial Services	1,134,046	-	-	-	1,876,642	-	3,010,688
Plan/Community Development	3,588,259	5,054,151	-	200,000	-	-	8,842,410
Public Works	11,657,738	3,313,998	-	1,969,231	69,759,547	-	86,700,514
Police	16,809,534	216,525	-	170,000	-	-	17,196,059
Fire	13,448,538	-	-	275,000	-	-	13,723,538
Parks & Recreation	11,604,852	50,000	-	1,215,000	-	-	12,869,852
Organizational Support	1,840,000	710,555	-	-	-	-	2,550,555
Debt Service	-	1,484,485	2,546,846	280,000	9,448,751	-	13,760,082
Transfers	7,358,164	1,000,432	-	-	6,211,708	-	14,570,304
Reimbursements	(4,274,446)	62,759	-	-	4,378,277	-	166,590
Non-Departmental	(400,000)	-	-	-	-	-	(400,000)
Total Expenditures/Uses	69,807,242	11,892,905	2,546,846	4,509,231	91,674,925	17,224,328	197,655,477
Revenues over (under)							
Expenditures	106,390	105,105	(43,500)	50,000	(2,272,488)	(1,679,956)	(3,734,449)
Fund Balances - estimated							
Beginning of year	22,930,027	14,522,236	384,520	(161,311)	160,059,359	14,191,496	211,926,327
Fund Balances - estimated							
End of year	\$ 23,036,417	\$ 14,627,341	\$ 341,020	\$ (111,311)	\$ 157,786,871	\$ 12,511,540	\$ 208,191,878

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Property taxes	\$ 22,531,341	\$ 24,313,515	\$ 26,155,260	\$ 27,629,173	\$ 30,161,135
Utility taxes and franchise fees	7,545,696	7,527,362	7,615,211	7,552,526	7,720,336
Licenses and permits	3,938,661	3,262,118	3,684,484	2,706,152	3,340,313
Fines and forfeitures	1,397,330	1,047,091	830,204	1,034,000	1,010,143
Intergovernmental revenues	8,357,430	7,307,153	7,575,681	9,753,495	8,943,070
Charges for services	9,796,638	8,860,037	9,712,719	10,330,856	12,421,653
Other	1,338,983	1,054,723	262,745	573,000	494,000
Transfers from other funds	5,303,292	5,224,645	5,346,468	5,328,266	5,822,982
Total Revenues/Sources	<u>60,209,371</u>	<u>58,596,644</u>	<u>61,182,772</u>	<u>64,907,468</u>	<u>69,913,632</u>
EXPENDITURES/USES					
General administration	5,809,080	6,283,759	6,532,568	7,110,606	8,174,603
Planning and development	2,889,721	3,283,572	3,128,169	4,012,734	3,588,259
Public works	10,237,255	9,511,528	9,046,521	10,570,160	11,657,738
Police	14,504,784	14,901,031	15,235,458	16,339,612	16,809,534
Fire	12,785,748	13,204,252	13,319,849	13,423,415	13,448,538
Parks and recreation	8,804,515	8,713,243	8,865,499	9,638,906	11,604,852
Organizational support	1,556,772	1,717,339	1,657,004	1,657,004	1,840,000
Nondepartmental	-	-	-	(315,000)	(400,000)
Transfers - CRA	2,428,801	2,798,189	3,337,341	3,641,491	4,043,522
Transfers - CIP	2,089,863	1,932,000	1,216,000	2,130,000	2,645,000
Transfers - Other	825,465	586,758	804,265	330,705	669,642
Reimbursements	(4,209,511)	(4,079,443)	(4,268,671)	(4,062,448)	(4,274,446)
Total Expenditures/Uses	<u>57,722,493</u>	<u>58,852,228</u>	<u>58,874,003</u>	<u>64,477,185</u>	<u>69,807,242</u>
Revenues/Sources over (under)					
Expenditures/Uses	2,486,878	(255,584)	2,308,769	430,283	106,390
Beginning Fund Balance	<u>17,959,681</u>	<u>20,446,559</u>	<u>20,190,975</u>	<u>22,499,744</u>	<u>22,930,027</u>
Ending Fund Balance	<u>\$ 20,446,559</u>	<u>\$ 20,190,975</u>	<u>\$ 22,499,744</u>	<u>\$ 22,930,027</u>	<u>\$ 23,036,417</u>
Non Spendable , Restricted, Committed and Assigned	\$ 4,568,656	\$ 3,390,758	\$ 4,492,915	\$ 3,512,823	\$ 3,523,462
Unassigned	<u>15,877,903</u>	<u>16,800,217</u>	<u>18,006,829</u>	<u>19,417,205</u>	<u>19,512,956</u>
Total Fund Balance	<u>\$ 20,446,559</u>	<u>\$ 20,190,975</u>	<u>\$ 22,499,744</u>	<u>\$ 22,930,027</u>	<u>\$ 23,036,417</u>

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
REVENUES/SOURCES					
Charges for services	\$ 2,707,325	\$ 2,629,252	\$ 2,603,901	\$ 3,035,552	\$ 3,273,998
Intergovernmental Revenue	45,184	55,180	18,551	43,250	40,000
Licenses and permits	35,584	19,229	35,770	35,000	-
Other	(6,756)	7,743	552	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>2,781,337</u>	<u>2,711,405</u>	<u>2,658,775</u>	<u>3,113,802</u>	<u>3,313,998</u>
EXPENDITURES/USES					
Public Works (by program)					
Stormwater management	434,422	441,117	437,097	474,708	484,139
Lakes	1,049,367	951,686	799,033	954,006	1,051,163
Street drainage and maintenance	816,663	850,617	1,224,924	1,415,104	1,482,555
Street sweeping	374,157	323,910	300,934	269,984	296,141
Total Expenditures/Uses	<u>2,674,609</u>	<u>2,567,331</u>	<u>2,761,988</u>	<u>3,113,802</u>	<u>3,313,998</u>
Revenues/Sources over (under)					
Expenditures/Uses	106,728	144,074	(103,214)	-	-
Beginning Fund Balance	<u>192,784</u>	<u>299,512</u>	<u>443,586</u>	<u>340,373</u>	<u>340,373</u>
Ending Fund Balance	<u><u>\$ 299,512</u></u>	<u><u>\$ 443,586</u></u>	<u><u>\$ 340,373</u></u>	<u><u>\$ 340,373</u></u>	<u><u>\$ 340,373</u></u>
Non Spendable	\$ 51,396	\$ 66,389	\$ 67,404	\$ 67,406	\$ 67,406
Spendable	<u>141,388</u>	<u>377,193</u>	<u>272,967</u>	<u>272,967</u>	<u>272,967</u>
Total Fund Balance	<u><u>\$ 192,784</u></u>	<u><u>\$ 443,582</u></u>	<u><u>\$ 340,371</u></u>	<u><u>\$ 340,373</u></u>	<u><u>\$ 340,373</u></u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Licenses and permits	\$ -	\$ -	\$ 24,514	\$ 100,000	\$ 60,000
Other	30,091	10,283	(905)	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>30,091</u>	<u>10,283</u>	<u>23,609</u>	<u>100,000</u>	<u>60,000</u>
EXPENDITURES/USES					
Planning and development	<u>235,000</u>	<u>25,000</u>	<u>203,015</u>	<u>250,000</u>	<u>200,000</u>
Total Expenditures/Uses	<u>235,000</u>	<u>25,000</u>	<u>203,015</u>	<u>250,000</u>	<u>200,000</u>
Revenues/Sources over (under) Expenditures/Uses	(204,909)	(14,717)	(179,406)	(150,000)	(140,000)
Beginning Fund Balance	<u>624,763</u>	<u>419,854</u>	<u>405,137</u>	<u>225,731</u>	<u>75,731</u>
Ending Fund Balance	<u>\$ 419,854</u>	<u>\$ 405,137</u>	<u>\$ 225,731</u>	<u>\$ 75,731</u>	<u>\$ (64,269)</u>
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Spendable	<u>419,854</u>	<u>405,137</u>	<u>225,731</u>	<u>75,731</u>	<u>(64,269)</u>
Total Fund Balance	<u>\$ 419,854</u>	<u>\$ 405,137</u>	<u>\$ 225,731</u>	<u>\$ 75,731</u>	<u>\$ (64,269)</u>

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
REVENUES/SOURCES					
Charges for services	\$ 1,938	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	2,442,412	2,716,156	3,008,287	3,173,086	3,390,920
Miscellaneous revenue	353,015	251,608	1,474	50,000	-
Transfers from other funds	2,428,801	2,798,189	3,337,341	3,641,491	4,043,522
Total Revenues/Sources	5,226,165	5,765,953	6,347,102	6,864,577	7,434,442
EXPENDITURES/USES					
Planning and development	1,021,428	1,030,073	1,094,341	1,451,320	1,459,386
Debt service	1,496,263	1,499,412	1,491,056	1,496,097	1,484,485
Capital Projects	1,029,712	574,378	1,747,762	4,065,000	3,721,765
Transfers to other funds	-	2,132,775	-	-	-
Reimbursements	67,955	94,045	180,354	123,974	62,759
Total Expenditures/Uses	3,615,359	5,330,683	4,513,512	7,136,391	6,728,395
Revenues/Sources over (under) Expenditures/Uses	1,610,806	435,270	1,833,591	(271,814)	706,047
Beginning Fund Balance	4,703,883	6,314,690	6,749,960	8,583,550	8,311,736
Ending Fund Balance	\$ 6,314,690	\$ 6,749,960	\$ 8,583,550	\$ 8,311,736	\$ 9,017,783
 Non Spendable	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
Spendable	6,314,690	6,749,960	8,583,550	8,311,736	9,017,783
Total Fund Balance	\$ 6,314,690	\$ 6,749,960	\$ 8,583,550	\$ 8,311,736	\$ 9,017,783

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
REVENUES/SOURCES					
Intergovernmental revenues	-	-	196,086	-	-
Other	\$ 93,610	\$ 52,756	\$ 132,555	\$ -	\$ -
Total Revenues/Sources	<u>93,610</u>	<u>52,756</u>	<u>328,641</u>	<u>-</u>	<u>-</u>
EXPENDITURES/USES					
Parks & Recreation	-	74,100	130,177	-	-
Total Expenditures/Uses	<u>-</u>	<u>74,100</u>	<u>130,177</u>	<u>-</u>	<u>-</u>
Revenues/Sources over (under) Expenditures/Uses	93,610	(21,344)	198,464	-	-
Beginning Fund Balance	<u>1,539,018</u>	<u>1,632,628</u>	<u>1,611,284</u>	<u>1,809,748</u>	<u>1,809,748</u>
Ending Fund Balance	<u><u>\$ 1,632,628</u></u>	<u><u>\$ 1,611,284</u></u>	<u><u>\$ 1,809,748</u></u>	<u><u>\$ 1,809,748</u></u>	<u><u>\$ 1,809,748</u></u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Lot sales	\$ 212,846	\$ 462,616	\$ 735,283	\$ 455,000	\$ 550,000
Other	100,237	53,197	(5,104)	-	-
Transfers	-	-	-	-	-
Total Revenues/Sources	<u>313,083</u>	<u>515,813</u>	<u>730,179</u>	<u>455,000</u>	<u>550,000</u>
EXPENDITURES/USES					
Transfers to other funds	<u>279,362</u>	<u>450,800</u>	<u>677,700</u>	<u>786,505</u>	<u>925,432</u>
Total Expenditures/Uses	<u>279,362</u>	<u>450,800</u>	<u>677,700</u>	<u>786,505</u>	<u>925,432</u>
Revenues/Sources over (under) Expenditures/Uses	33,721	65,013	52,479	(331,505)	(375,432)
Beginning Fund Balance	<u>2,041,904</u>	<u>2,075,625</u>	<u>2,140,638</u>	<u>2,193,117</u>	<u>1,861,612</u>
Ending Fund Balance	<u>\$ 2,075,625</u>	<u>\$ 2,140,638</u>	<u>\$ 2,193,117</u>	<u>\$ 1,861,612</u>	<u>\$ 1,486,180</u>
 Spendable	 \$ <u>2,075,625</u>	 \$ <u>2,140,638</u>	 \$ <u>2,193,117</u>	 \$ <u>1,861,612</u>	 \$ <u>1,486,180</u>
Total Fund Balance	<u>\$ 2,075,625</u>	<u>\$ 2,140,638</u>	<u>\$ 2,193,117</u>	<u>\$ 1,861,612</u>	<u>\$ 1,486,180</u>

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

	<u>ACTUAL</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2020</u>	<u>ACTUAL</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
REVENUES/SOURCES					
Fines and Forfeitures	\$ 96,249	\$ 54,312	\$ 59,667	\$ -	\$ -
Intergovernmental	15,757	178,614	14,965	-	-
Charges for Services	228,503	133,083	210,373	-	-
Other	259,916	220,465	358,394	75,000	75,000
Transfers from other funds	645,327	400,842	606,310	376,702	433,555
Total Revenues/Sources	<u>1,245,752</u>	<u>987,317</u>	<u>1,249,709</u>	<u>451,702</u>	<u>508,555</u>
EXPENDITURES/USES					
Planning and development	61,960	60,532	58,908	25,000	50,000
Public works	87,339	-	100,980	-	-
Police	52,781	43,602	95,541	-	-
Fire	24,471	192,691	21,334	-	-
Parks & recreation department	459,804	134,040	380,452	-	-
Organizational support	327,000	350,000	358,350	351,702	383,555
Transfers to other funds	75,000	75,000	75,000	75,000	75,000
Total Expenditures/Uses	<u>1,088,355</u>	<u>855,865</u>	<u>1,090,565</u>	<u>451,702</u>	<u>508,555</u>
Revenues/Sources over (under)					
Expenditures/Uses	157,397	131,452	159,144	-	-
Beginning Fund Balance	<u>1,431,512</u>	<u>1,588,909</u>	<u>1,720,360</u>	<u>1,879,505</u>	<u>1,879,505</u>
Ending Fund Balance	<u><u>\$ 1,588,909</u></u>	<u><u>\$ 1,720,360</u></u>	<u><u>\$ 1,879,505</u></u>	<u><u>\$ 1,879,505</u></u>	<u><u>\$ 1,879,505</u></u>
 Spendable	 \$ 1,588,909	 \$ 1,720,360	 \$ 1,879,505	 \$ 1,879,505	 \$ 1,879,505
Total Fund Balance	<u><u>\$ 1,588,909</u></u>	<u><u>\$ 1,720,360</u></u>	<u><u>\$ 1,879,505</u></u>	<u><u>\$ 1,879,505</u></u>	<u><u>\$ 1,879,505</u></u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Intergovernmental Revenues	\$ 876,051	\$ 1,003,099	\$ 1,443,025	\$ 961,926	\$ 131,015
Miscellaneous	<u>(2,697)</u>	<u>(980)</u>	<u>2,458</u>	<u>-</u>	<u>-</u>
Total Revenues/Sources	<u>873,354</u>	<u>1,002,119</u>	<u>1,445,483</u>	<u>961,926</u>	<u>131,015</u>
EXPENDITURES/USES					
Police	929,491	1,071,109	1,460,425	961,926	131,015
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>929,491</u>	<u>1,071,109</u>	<u>1,460,425</u>	<u>961,926</u>	<u>131,015</u>
Revenues/Sources over (under) Expenditures/Uses	(56,137)	(68,990)	(14,942)	-	-
Beginning Fund Balance	<u>178,534</u>	<u>122,397</u>	<u>53,407</u>	<u>38,464</u>	<u>38,464</u>
Ending Fund Balance	<u><u>\$ 122,397</u></u>	<u><u>\$ 53,407</u></u>	<u><u>\$ 38,464</u></u>	<u><u>\$ 38,464</u></u>	<u><u>\$ 38,464</u></u>
 Spendable	 \$ 122,397	 \$ 53,407	 \$ 38,464	 \$ 38,464	 \$ 38,464
Total Fund Balance	<u><u>\$ 122,397</u></u>	<u><u>\$ 53,407</u></u>	<u><u>\$ 38,464</u></u>	<u><u>\$ 38,464</u></u>	<u><u>\$ 38,464</u></u>

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

	<u>ACTUAL</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2020</u>	<u>ACTUAL</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
REVENUES/SOURCES					
Fines and Forfeitures	\$ 201,700	\$ 72,153	\$ 75,933	\$ -	\$ -
Miscellaneous	<u>15,610</u>	<u>8,042</u>	<u>(971)</u>	<u>-</u>	<u>-</u>
Total Revenues/Sources	<u>217,310</u>	<u>80,195</u>	<u>74,962</u>	<u>-</u>	<u>-</u>
EXPENDITURES/USES					
Police	47,544	211,808	104,960	-	85,510
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>47,544</u>	<u>211,808</u>	<u>104,960</u>	<u>-</u>	<u>85,510</u>
Revenues/Sources over (under)					
Expenditures/Uses	169,766	(131,613)	(29,998)	-	(85,510)
Beginning Fund Balance	<u>196,912</u>	<u>366,678</u>	<u>235,065</u>	<u>205,067</u>	<u>205,067</u>
Ending Fund Balance	<u>\$ 366,678</u>	<u>\$ 235,065</u>	<u>\$ 205,067</u>	<u>\$ 205,067</u>	<u>\$ 119,557</u>
 Spendable	 \$ 366,678	 \$ 235,065	 \$ 205,067	 \$ 205,067	 \$ 119,557
Total Fund Balance	<u>\$ 366,678</u>	<u>\$ 235,065</u>	<u>\$ 205,067</u>	<u>\$ 205,067</u>	<u>\$ 119,557</u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Property taxes	\$ 2,611,735	\$ 2,603,187	\$ 2,737,253	\$ 1,949,400	\$ 1,948,332
Other	230,076	198,107	155,807	104,000	104,000
Transfers from other funds	<u>383,750</u>	<u>386,764</u>	<u>392,278</u>	<u>146,889</u>	<u>451,014</u>
Total Revenues/Sources	<u>3,225,561</u>	<u>3,188,058</u>	<u>3,285,338</u>	<u>2,200,289</u>	<u>2,503,346</u>
EXPENDITURES/USES					
Debt Service	<u>3,211,278</u>	<u>3,203,993</u>	<u>3,359,599</u>	<u>2,243,706</u>	<u>2,546,846</u>
Total Expenditures/Uses	<u>3,211,278</u>	<u>3,203,993</u>	<u>3,359,599</u>	<u>2,243,706</u>	<u>2,546,846</u>
Revenues/Sources over (under) Expenditures/Uses	14,283	(15,935)	(74,261)	(43,417)	(43,500)
Beginning Fund Balance, as restated	<u>503,850</u>	<u>518,133</u>	<u>502,198</u>	<u>427,937</u>	<u>384,520</u>
Ending Fund Balance	<u><u>\$ 518,133</u></u>	<u><u>\$ 502,198</u></u>	<u><u>\$ 427,937</u></u>	<u><u>\$ 384,520</u></u>	<u><u>\$ 341,020</u></u>
 Spendable	 <u>\$ 518,133</u>	 <u>\$ 502,198</u>	 <u>\$ 427,937</u>	 <u>\$ 384,520</u>	 <u>\$ 341,020</u>
Total Fund Balance	<u><u>\$ 518,133</u></u>	<u><u>\$ 502,198</u></u>	<u><u>\$ 427,937</u></u>	<u><u>\$ 384,520</u></u>	<u><u>\$ 341,020</u></u>

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

	<u>ACTUAL</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2020</u>	<u>ACTUAL</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
REVENUES/SOURCES					
Intergovernmental revenues	\$ 453,698	\$ 122,237	\$ 2,015,874	\$ -	\$ -
Other	848,360	606,753	1,071,045	-	-
Proceeds from bond issuance	-	2,095,000	-	-	-
Transfers from other funds	<u>2,616,016</u>	<u>4,629,775</u>	<u>2,026,000</u>	<u>3,055,000</u>	<u>3,859,231</u>
Total Revenues/Sources	<u>3,918,074</u>	<u>7,453,765</u>	<u>5,112,919</u>	<u>3,055,000</u>	<u>3,859,231</u>
EXPENDITURES/USES					
Capital projects	5,700,921	11,441,908	28,659,241	2,775,000	3,529,231
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>	<u>280,000</u>
Total Expenditures/Uses	<u>5,700,921</u>	<u>11,441,908</u>	<u>28,659,241</u>	<u>3,055,000</u>	<u>3,809,231</u>
Revenues/Sources over (under)					
Expenditures/Uses	(1,782,847)	(3,988,143)	(23,546,322)	-	50,000
Beginning Fund Balance	<u>28,551,818</u>	<u>26,768,971</u>	<u>22,780,828</u>	<u>(765,494)</u>	<u>(765,494)</u>
Ending Fund Balance	<u>\$ 26,768,971</u>	<u>\$ 22,780,828</u>	<u>\$ (765,494)</u>	<u>\$ (765,494)</u>	<u>\$ (715,494)</u>
 Spendable	 \$ 26,768,971	 \$ 22,780,828	 \$ (765,494)	 \$ (765,494)	 \$ (715,494)
Total Fund Balance*	<u>\$ 26,768,971</u>	<u>\$ 22,780,828</u>	<u>\$ (765,494)</u>	<u>\$ (765,494)</u>	<u>\$ (715,494)</u>

*Fund balances are fully encumbered for approved projects.

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

	<u>ACTUAL</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2020</u>	<u>ACTUAL</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
REVENUES/SOURCES					
Charges for services	\$ 500,000	\$ 630,000	\$ 750,000	\$ 550,000	\$ 700,000
Intergovernmental revenues	157,832	-	-	150,000	-
Other	87,043	35,196	952	-	-
Total Revenues/Sources	<u>744,875</u>	<u>665,196</u>	<u>750,952</u>	<u>700,000</u>	<u>700,000</u>
EXPENDITURES/USES					
Capital projects	917,896	2,153,226	319,499	700,000	700,000
Transfers to other funds	-	-	-	-	-
Total Expenditures/Uses	<u>917,896</u>	<u>2,153,226</u>	<u>319,499</u>	<u>700,000</u>	<u>700,000</u>
Revenues/Sources over (under)					
Expenditures/Uses	(173,021)	(1,488,030)	431,453	-	-
Beginning Fund Balance	<u>1,833,781</u>	<u>1,660,760</u>	<u>172,730</u>	<u>604,183</u>	<u>604,183</u>
Ending Fund Balance	<u><u>\$ 1,660,760</u></u>	<u><u>\$ 172,730</u></u>	<u><u>\$ 604,183</u></u>	<u><u>\$ 604,183</u></u>	<u><u>\$ 604,183</u></u>
 Spendable	 \$ <u>1,660,760</u>	 \$ <u>172,730</u>	 \$ <u>604,183</u>	 \$ <u>604,183</u>	 \$ <u>604,183</u>
Total Fund Balance	<u><u>\$ 1,660,760</u></u>	<u><u>\$ 172,730</u></u>	<u><u>\$ 604,183</u></u>	<u><u>\$ 604,183</u></u>	<u><u>\$ 604,183</u></u>

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
REVENUES/SOURCES					
Charges for services	\$ 30,262,535	\$ 31,852,002	\$ 32,446,556	\$ 32,327,794	\$ 34,417,971
Capital contributions	1,268,930	2,924,227	727,911	749,000	800,000
Other	1,395,830	740,431	(63,651)	54,000	(24,569)
Transfers from other funds	-	-	462,000	-	-
Total Revenues/Sources	32,927,295	35,516,660	33,572,816	33,130,794	35,193,402
EXPENSES/USES					
General administration	1,995,381	2,063,986	2,077,937	2,159,912	2,592,817
Operations	16,348,828	15,933,137	16,183,456	18,664,443	19,429,872
Depreciation	2,993,110	2,807,728	2,783,670	-	-
Amortization	664,439	773,331	829,696	-	-
Interest and fiscal charges	2,366,212	2,202,565	1,790,564	1,513,559	1,162,834
Amount allocated for principal payment	-	-	-	3,234,167	3,560,000
Amount allocated for capital projects	-	-	-	4,455,500	5,181,717
Reimbursements	2,568,908	2,438,981	2,495,996	2,396,350	2,602,312
Transfers to other funds	2,875,440	2,832,091	2,873,827	2,906,863	3,060,567
Total Expenses/Uses	29,812,318	29,051,819	29,035,146	35,330,794	37,590,119
Change in Net Assets (Cash Flows for Budget Years Presented)	3,114,977	6,464,841	4,537,670	(2,200,000)	(2,396,717)
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	-	-	-	4,455,500	5,181,717
Change in Net Assets (After Adjustments to Budget Years)	3,114,977	6,464,841	4,537,670	1,789,667	2,645,000
Net Assets at					
Beginning of Year, as Restated	78,861,465	81,976,442	88,441,283	92,978,953	94,768,620
Net Assets at					
End of Year	\$ 81,976,442	\$ 88,441,283	\$ 92,978,953	\$ 94,768,620	\$ 97,413,620
Invested in capital assets, net of related debt	\$ 47,832,994	\$ 51,333,036	\$ 54,118,830	\$ 58,108,497	\$ 63,150,214
Restricted	14,816,689	21,123,667	21,915,839	21,915,839	21,915,839
Unrestricted	19,326,759	15,984,580	16,944,284	14,744,284	12,347,567
Total Net Assets	\$ 81,976,442	\$ 88,441,283	\$ 92,978,953	\$ 94,768,620	\$ 97,413,620

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
REVENUES/SOURCES					
Charges for services	\$ 48,833,925	\$ 46,212,766	\$ 47,128,618	\$ 44,901,606	\$ 54,197,445
Other	(199,619)	55,197	39,394	(1,158)	(155,000)
Transfers from other funds	-	-	-	-	-
Reimbursements	-	-	-	154,458	166,590
Total Revenues/Sources	<u>48,634,306</u>	<u>46,267,963</u>	<u>47,168,012</u>	<u>45,054,906</u>	<u>54,209,035</u>
EXPENSES/USES					
General administration	2,060,921	2,100,247	2,177,961	2,290,376	2,362,723
Operations	31,351,752	25,659,465	24,432,268	25,422,860	34,177,060
Depreciation	2,858,999	3,098,075	3,253,638	-	-
Amortization	656,300	696,619	696,666	-	-
Interest and fiscal charges	2,339,193	2,288,428	2,156,814	2,253,940	2,055,917
Amount allocated for principal payment	-	-	-	2,530,000	2,670,000
Amount allocated for capital projects	-	-	-	7,150,000	7,892,000
Reimbursements	1,484,107	1,728,412	1,740,681	1,696,582	1,775,965
Transfers to other funds	<u>2,803,255</u>	<u>2,632,602</u>	<u>3,186,264</u>	<u>2,677,784</u>	<u>3,151,141</u>
Total Expenses/Uses	<u>43,554,527</u>	<u>38,203,848</u>	<u>37,644,292</u>	<u>44,021,542</u>	<u>54,084,806</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	5,079,779	8,064,115	9,523,720	1,033,364	124,229
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	-	-	-	7,150,000	7,892,000
Change in Net Assets (After Adjustments to Budget Years)	5,079,779	8,064,115	9,523,720	7,013,364	6,986,229
Net Assets at Beginning of Year, as Restated	<u>35,609,760</u>	<u>40,689,539</u>	<u>48,753,654</u>	<u>58,277,374</u>	<u>65,290,738</u>
Net Assets at End of Year	<u>\$ 40,689,539</u>	<u>\$ 48,753,654</u>	<u>\$ 58,277,374</u>	<u>\$ 65,290,738</u>	<u>\$ 72,276,967</u>
Invested in capital assets, net of related debt	\$ 36,356,732	\$ 38,520,362	\$ 44,120,940	\$ 50,100,940	\$ 56,962,940
Unrestricted	<u>4,332,807</u>	<u>10,233,292</u>	<u>14,156,434</u>	<u>15,189,798</u>	<u>15,314,027</u>
Total Net Assets	<u>\$ 40,689,539</u>	<u>\$ 48,753,654</u>	<u>\$ 58,277,374</u>	<u>\$ 65,290,738</u>	<u>\$ 72,276,967</u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Charges for services	\$ 1,655,727	\$ 1,451,694	\$ 1,519,240	\$ 1,725,638	\$ 1,675,573
Other	3,007	4,558	1,440	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>1,658,734</u>	<u>1,456,252</u>	<u>1,520,679</u>	<u>1,725,638</u>	<u>1,675,573</u>
EXPENSES/USES					
Operations	<u>1,560,077</u>	<u>1,553,804</u>	<u>1,565,001</u>	<u>1,647,209</u>	<u>1,795,529</u>
Total Expenses/Uses	<u>1,560,077</u>	<u>1,553,804</u>	<u>1,565,001</u>	<u>1,647,209</u>	<u>1,795,529</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	98,657	(97,552)	(44,322)	78,429	(119,956)
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)	98,657	(97,552)	(44,322)	77,429	(120,956)
Net Assets at Beginning of Year, as Restated	<u>(64,917)</u>	<u>33,740</u>	<u>(63,812)</u>	<u>(108,134)</u>	<u>(30,705)</u>
Net Assets at End of Year	<u>\$ 33,740</u>	<u>\$ (63,812)</u>	<u>\$ (108,134)</u>	<u>\$ (30,705)</u>	<u>\$ (151,661)</u>
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ (1,000)	\$ (2,000)
Unrestricted	<u>33,740</u>	<u>(63,812)</u>	<u>(108,134)</u>	<u>(29,705)</u>	<u>(149,661)</u>
Total Net Assets	<u>\$ 33,740</u>	<u>\$ (63,812)</u>	<u>\$ (108,134)</u>	<u>\$ (30,705)</u>	<u>\$ (151,661)</u>

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

	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	BUDGET FY 2023
REVENUES/SOURCES					
Charges for services	\$ 2,006,412	\$ 1,882,517	\$ 1,364,229	\$ 1,330,306	\$ 1,579,779
Other	324,782	157,025	104,906	-	-
Total Revenues/Sources	<u>2,331,194</u>	<u>2,039,541</u>	<u>1,469,135</u>	<u>1,330,306</u>	<u>1,579,779</u>
EXPENSES/USES					
Operations	775	12,875	7,529	-	-
Depreciation	1,318,742	1,512,768	1,657,013	-	-
Amount allocated for capital equipment	-	-	-	1,330,306	3,139,779
Total Expenses/Uses	<u>1,319,517</u>	<u>1,525,643</u>	<u>1,664,542</u>	<u>1,330,306</u>	<u>3,139,779</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	1,011,676	513,898	(195,407)	-	(1,560,000)
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	-	-	-	1,330,306	3,139,779
Change in Net Assets (After Adjustments to Budget Years)	1,011,676	513,898	(195,407)	80,306	329,779
Net Assets at Beginning of Year	<u>9,349,144</u>	<u>10,360,820</u>	<u>10,874,718</u>	<u>10,679,311</u>	<u>10,759,617</u>
Net Assets at End of Year	<u>\$ 10,360,820</u>	<u>\$ 10,874,718</u>	<u>\$ 10,679,311</u>	<u>\$ 10,759,617</u>	<u>\$ 11,089,396</u>
Invested in capital assets, net of related debt	\$ 7,533,825	\$ 8,751,970	\$ 8,113,167	\$ 8,193,473	\$ 10,083,252
Unrestricted	<u>2,826,995</u>	<u>2,122,748</u>	<u>2,566,144</u>	<u>2,566,144</u>	<u>1,006,144</u>
Total Net Assets	<u>\$ 10,360,820</u>	<u>\$ 10,874,718</u>	<u>\$ 10,679,311</u>	<u>\$ 10,759,617</u>	<u>\$ 11,089,396</u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Charges for services	\$ 7,833,204	\$ 7,811,196	\$ 8,023,810	\$ 8,192,672	\$ 8,856,951
Other	<u>218,483</u>	<u>175,199</u>	<u>75,421</u>	<u>196,565</u>	<u>150,000</u>
Total Revenues/Sources	<u>8,051,687</u>	<u>7,986,395</u>	<u>8,099,231</u>	<u>8,389,237</u>	<u>9,006,951</u>
EXPENSES/USES					
Operations	7,886,338	7,365,116	8,437,833	8,389,237	9,006,951
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses/Uses	<u>7,886,338</u>	<u>7,365,116</u>	<u>8,437,833</u>	<u>8,389,237</u>	<u>9,006,951</u>
Change in Net Assets	165,349	621,279	(338,602)	-	-
Net Assets at Beginning of Year	<u>2,589,593</u>	<u>2,754,943</u>	<u>3,376,222</u>	<u>3,037,620</u>	<u>3,037,620</u>
Net Assets at End of Year	<u>\$ 2,754,943</u>	<u>\$ 3,376,222</u>	<u>\$ 3,037,620</u>	<u>\$ 3,037,620</u>	<u>\$ 3,037,620</u>
Unrestricted	\$ <u>2,754,943</u>	\$ <u>3,376,222</u>	\$ <u>3,037,620</u>	\$ <u>3,037,620</u>	\$ <u>3,037,620</u>
Total Net Assets	<u>\$ 2,754,943</u>	<u>3,376,222</u>	<u>3,037,620</u>	<u>\$ 3,037,620</u>	<u>\$ 3,037,620</u>

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

	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ACTUAL FY 2021</u>	<u>BUDGET FY 2022</u>	<u>BUDGET FY 2023</u>
REVENUES/SOURCES					
Charges for services	\$ 2,531,674	\$ 2,616,975	\$ 2,796,629	\$ 2,970,107	\$ 3,282,069
Other	55,489	36,572	1,846	-	-
Total Revenues/Sources	<u>2,587,163</u>	<u>2,653,547</u>	<u>2,798,476</u>	<u>2,970,107</u>	<u>3,282,069</u>
EXPENSES/USES					
Operations	3,195,191	2,444,669	2,551,511	2,970,107	3,282,069
Depreciation	245	19	-	-	-
Total Expenses/Uses	<u>3,195,436</u>	<u>2,444,689</u>	<u>2,551,511</u>	<u>2,970,107</u>	<u>3,282,069</u>
 Change in Net Assets (Cash Flows for Budget Years Presented)	 (608,272)	 208,858	 246,964	 -	 -
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)	 (608,272)	 208,858	 246,964	 (1,000)	 (1,000)
Net Assets at Beginning of Year, as Restated	<u>577,414</u>	<u>(30,858)</u>	<u>178,000</u>	<u>424,965</u>	<u>424,965</u>
Net Assets at End of Year	<u>\$ (30,858)</u>	<u>\$ 178,000</u>	<u>\$ 424,965</u>	<u>\$ 424,965</u>	<u>\$ 424,965</u>
Invested in capital assets, net of related debt	\$ 21	\$ -	\$ -	\$ (1,000)	\$ (2,000)
Unrestricted	<u>(30,879)</u>	<u>178,000</u>	<u>424,965</u>	<u>425,965</u>	<u>426,965</u>
Total Net Assets	<u>\$ (30,858)</u>	<u>\$ 178,000</u>	<u>\$ 424,965</u>	<u>\$ 424,965</u>	<u>\$ 424,965</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. This section seeks to group operating divisions by the manner in which they are managed and not by their fund that supports their activity. This is different from how the financial tables are organized elsewhere in this document. They use the standard of financial reporting based on fund accounting. Many operating functions in the city are supported by different funding sources. For example, the newly created Department of Natural Resources has support across two funds. The Sustainability and Solid Waste divisions are housed in the General Fund, while the Lakes division is supported by the Stormwater Fund. In the financial tables elsewhere, those costs will be part of their respective funds, however, in this Program section they are grouped together to show management responsibility.

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
- 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
- Goals and Accomplishments
- Organizational Chart

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, 2022 through September 30, 2023

	<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	\$ 30,161,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,161,135
Debt Service - 2020			145,532				145,532
Debt Service - 2017	-	-	1,802,800	-	-	-	1,802,800
Utility Taxes	6,871,733	-	-	-	-	-	6,871,733
Franchise Fees	848,603	-	-	-	-	-	848,603
Licenses and Permits	3,340,313	60,000	-	-	-	-	3,400,313
Intergovernmental Revenue	8,943,070	3,561,935	-	-	-	-	12,505,005
Charges for Services	12,421,653	3,273,998	-	700,000	89,415,416	15,394,372	121,205,439
Fines and Forfeitures	1,010,143	-	-	-	-	-	1,010,143
Other Revenue	494,000	625,000	104,000	-	(179,569)	150,000	1,193,431
Transfers and Reimbursements	5,822,982	4,477,077	451,014	3,859,231	166,590	-	14,776,894
Fund Balance	-	600,942	43,500	-	2,396,717	1,679,956	4,721,115
Total Estimated Revenues	\$ 69,913,632	\$ 12,598,952	\$ 2,546,846	\$ 4,559,231	\$ 91,799,154	\$ 17,224,328	\$ 198,642,143

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 7,040,557	\$ -	\$ -	\$ 400,000	\$ -	\$ 17,224,328	\$ 24,664,885
Financial Services	1,134,046	-	-	-	1,876,642	-	3,010,688
Plan/Community Development	3,588,259	5,054,151	-	200,000	-	-	8,842,410
Public Works	11,657,738	3,313,998	-	1,969,231	69,759,547	-	86,700,514
Police	16,809,534	216,525	-	170,000	-	-	17,196,059
Fire	13,448,538	-	-	275,000	-	-	13,723,538
Parks & Recreation	11,604,852	50,000	-	1,215,000	-	-	12,869,852
Organizational Support	1,840,000	710,555	-	-	-	-	2,550,555
Debt Service	-	1,484,485	2,546,846	280,000	9,448,751	-	13,760,082
Transfers	7,358,164	1,000,432	-	-	6,211,708	-	14,570,304
Reimbursements	(4,274,446)	62,759	-	-	4,378,277	-	166,590
Non-Departmental	(400,000)	-	-	-	-	-	(400,000)
Contingency	106,390	706,047	-	50,000	124,229	-	986,666
Total Estimated Appropriations	\$ 69,913,632	\$ 12,598,952	\$ 2,546,846	\$ 4,559,231	\$ 91,799,154	\$ 17,224,328	\$ 198,642,143

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 42,445,520	\$ 2,684,678	\$ -	\$ -	\$ 11,020,108	\$ 1,422,297	\$ 57,572,603
Operating Costs	24,631,004	2,842,776	-	-	45,547,153	12,662,252	85,683,185
Capital Outlay	47,000	96,010	-	-	635,000	3,139,779	3,917,789
Debt Service	-	1,484,485	2,546,846	280,000	9,448,751	-	13,760,082
Capital Projects	-	3,721,765	-	4,229,231	14,433,928	-	22,384,924
Transfers	7,358,164	1,000,432	-	-	6,211,708	-	14,570,304
Reimbursements	(4,274,446)	62,759	-	-	4,378,277	-	166,590
Non-Departmental	(400,000)	-	-	-	-	-	(400,000)
Contingency	106,390	706,047	-	50,000	124,229	-	986,666
Total Estimated Appropriations	\$ 69,913,632	\$ 12,598,952	\$ 2,546,846	\$ 4,559,231	\$ 91,799,154	\$ 17,224,328	\$ 198,642,143

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
Position Summary By Department
Actual & Budgets 2018/2019 through 2022/2023
(FT denotes full-time employees; PT denotes part-time employees)

	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023		Change FY 2022 FY 2023	
	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	-	-	-
OMB	2.0	-	2.0	-	2.0	-	2.0	-	3.0	-	1.0	-
City Clerk	1.0	-	2.0	-	2.0	-	2.0	-	2.0	-	-	-
Communications	6.0	-	6.0	-	6.0	-	7.0	1.0	5.0	-	(2.0)	(1.0)
Sustainability	-	-	-	-	-	-	-	-	3.0	1.0	3.0	1.0
Human Resources	5.0	-	5.0	-	5.0	-	5.0	-	5.0	1.0	-	1.0
Purchasing	3.0	-	3.0	-	3.0	-	3.0	-	3.0	1.0	-	1.0
Information Technology	9.0	-	12.0	-	12.0	-	12.0	-	12.0	-	-	-
Finance	9.0	-	9.0	-	9.0	-	9.0	-	9.0	-	-	-
Planning	5.0	-	8.0	-	8.0	-	8.0	1.0	9.0	1.0	1.0	-
Building	15.0	5.0	14.0	5.0	14.0	2.0	14.0	1.0	14.0	1.0	-	-
Public Works	22.0	-	24.0	-	24.0	-	24.0	-	25.0	-	1.0	-
Police	114.0	12.0	114.0	11.0	114.0	10.0	114.0	10.0	115.0	13.0	1.0	3.0
Fire	83.0	1.0	81.0	2.0	81.0	2.0	81.0	2.0	81.0	2.0	-	-
Parks/Recreation	74.0	30.0	67.0	27.0	67.0	33.0	69.0	43.0	79.0	55.0	10.0	12.0
Total General Fund	351.5	53.0	350.5	50.0	350.5	52.0	353.5	63.0	368.5	80.0	15.0	17.0
SPECIAL REVENUE FUNDS												
Stormwater Utility & Natural Resources (Lakes)	22.0	-	22.0	-	22.0	-	23.0	-	25.0	-	2.0	-
Community Redevelopment	3.0	-	4.0	-	4.0	-	4.0	-	4.0	-	-	-
Total Special Revenue Funds	25.0	-	26.0	-	26.0	-	27.0	-	29.0	-	2.0	-
ENTERPRISE FUNDS												
Water/Sewer Service	115.0	3.0	111.0	3.0	114.0	3.0	116.0	3.0	115.0	3.0	(1.0)	-
Electric Service & Warehouse	20.0	-	20.0	-	20.0	-	19.0	-	20.0	-	1.0	-
Total Enterprise Funds	135.0	3.0	131.0	3.0	134.0	3.0	135.0	3.0	135.0	3.0	-	-
INTERNAL SERVICE FUNDS												
Fleet Maintenance	11.0	-	11.0	-	11.0	-	11.0	-	12.0	-	1.0	-
Risk Mgmt & Code Compliance	2.5	-	5.5	2.0	5.5	2.0	5.5	2.0	6.5	1.0	1.0	(1.0)
Total Internal Service Funds	13.5	-	16.5	2.0	16.5	2.0	16.5	2.0	18.5	1.0	2.0	(1.0)
TOTAL ALL FUNDS	525.0	56.0	524.0	55.0	527.0	57.0	532.0	68.0	551.0	84.0	19.0	16.0

Changes in position counts (Many positions listed below were added in FY22 but are fully reflected in the FY23 counts)

Office of Management & Budget	Added a Grants & Projects Manager Position (FY22).
Communications	Sustainability Division was moved out of Communications and is managed by Natural Resources (FY22).
Sustainability	Reflects the creation of one new FT position to assist with sustainability efforts (FY22).
Human Resources & Procurement	Added PT positions to assist with turnover and processing demand (FY22).
Planning	Assistant Director Position created (FY22).
Public Works	Added a Facilities Coordinator position (FY23).
Police	Added a Community Services Officer pilot program with the addition of one new position (FY23)
Parks	The acquisition of the Winter Pines Golf Course added 8 new FT positions as well as the addition of a Parks Maintenance position (FY22). Brought a portion of tree watering duties in-house with creation of a new position in Forestry (FY23)
Stormwater & Natural Resources	Added Director and administrative support positions as part of the newly created Natural Resources Department (FY22).
Electric	Conversion of temporary FT GIS location position to permanent status (FY23).
Fleet	Added an overfill Auto Tech position to assist with vehicle repair and replacement demand and acquisition of Pines Golf Course (FY22).
Risk Mgmt & Code	Converted a PT to FT to support safety and code issues in the city (FY22).



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.



City Commission

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$20,617	\$85,020	\$72,143	\$78,358
Operating Expenses	\$11,646	\$13,631	\$15,861	\$16,200
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$32,263	\$98,651	\$88,004	\$94,558

Voter referendum approved Commission pay increase in FY21.

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$654,203	\$568,044	\$665,046	\$618,000
Capital Outlay				
Total				

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
- Provides for representation in matters involving litigation
- Provides for services of a labor attorney

City Management

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$610,942	\$625,620	\$639,812	\$685,489
Operating Expenses	\$49,949	\$52,621	\$59,337	\$61,684
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$660,891	\$678,241	\$699,149	\$747,173

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.

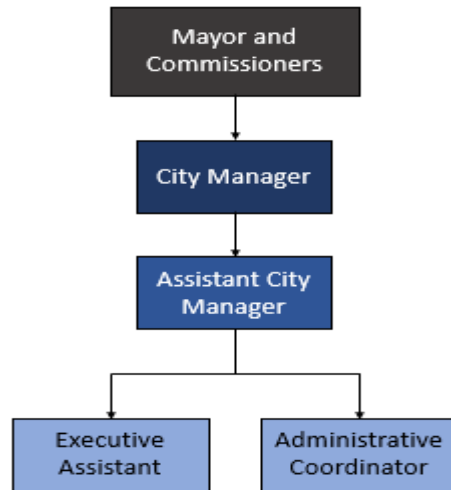
Program Summary:

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 with the Assistant City Manager. In addition, the City Managers are responsible for hiring all city employees and department heads. 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, Natural Resources & Sustainability, 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.

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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$153,780	\$191,613	\$193,467	\$213,293
Operating Expenses	\$37,631	\$111,397	\$82,743	\$82,064
Capital Outlay	\$0	\$6,176	\$0	\$0
Total	\$191,411	\$309,186	\$276,210	\$295,357

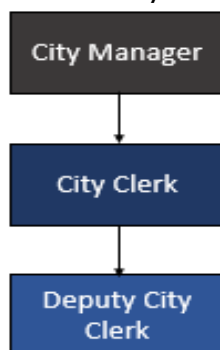
No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	1	2	2	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

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 5 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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Risk Management - Workers' Compensation Experience Modification	.92	.99	.99	
Management & Budget - Revenue Forecast Accuracy	103.2%	100.8%	99 – 101%	Based on all Revenue Sources' original estimates.
HR - Annual Turnover Rate	18.6%	15%	12%	Includes layoffs and retirements

Risk Management, Code Enforcement, and Fleet, are reported in the Internal Services Fund Section.

Office of Management & Budget

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$253,264	\$261,508	\$312,574	\$361,010
Operating Expenses	\$49,710	\$23,656	\$41,177	\$87,668
Capital Outlay				
Total	\$302,974	\$285,164	\$353,751	\$448,678

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	2	2	3	3
Part-time	-	-	-	-
Seasonal	-	-	-	-

Grant writing position was added in FY22 and fully reflected in FY23.

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. In addition to these functions, responsibility for the pursuit of grant opportunities city-wide was added in FY22. 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

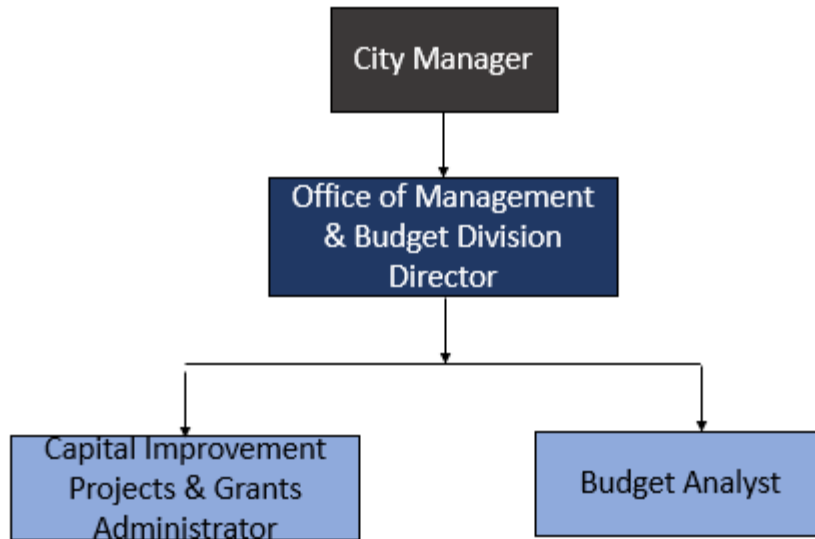
- Oversight of Procurement Division
- Oversight of Warehousing Division
- Oversight of Grant writing
- Oversight of Community Redevelopment Agency and Economic Development
- Works with City boards and Task Forces as assigned

Prior Year Accomplishments:

- Completion of the city's public-private partnership to connect all public facilities on a secure fiber network
- Developed and approved a master agreement structure for 5G deployment in Winter Park which includes AT&T and now Verizon
- Obtained CDBG grant to expand free public WiFi along Denning and MLK Park
- Provided City Manager and CIP Update reports for each Commission meeting including the addition of project Gantt charts
- Catalogued and organized grant opportunities as part of the federal infrastructure bill
- Developed a monthly performance measures update for the Utility Advisory Board
- Completed a business welcome packet and useful information booklet for relocating and new businesses in Winter Park
- 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
- Complete construction on the capital projects of Shady Park and the Central Park Stage
- Pursue a housing roundtable to address issues of attainable housing availability in the city
- Work with the Economic Development Advisory Board to implement incentive and relocation programs to assist the business community



Procurement

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$242,651	\$255,977	\$241,491	\$274,080
Operating Expenses	\$93,921	\$90,538	\$115,741	\$116,328
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$336,572	\$346,515	\$357,232	\$390,408

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	3	3	3	3
Part-time	-	-	1	1
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

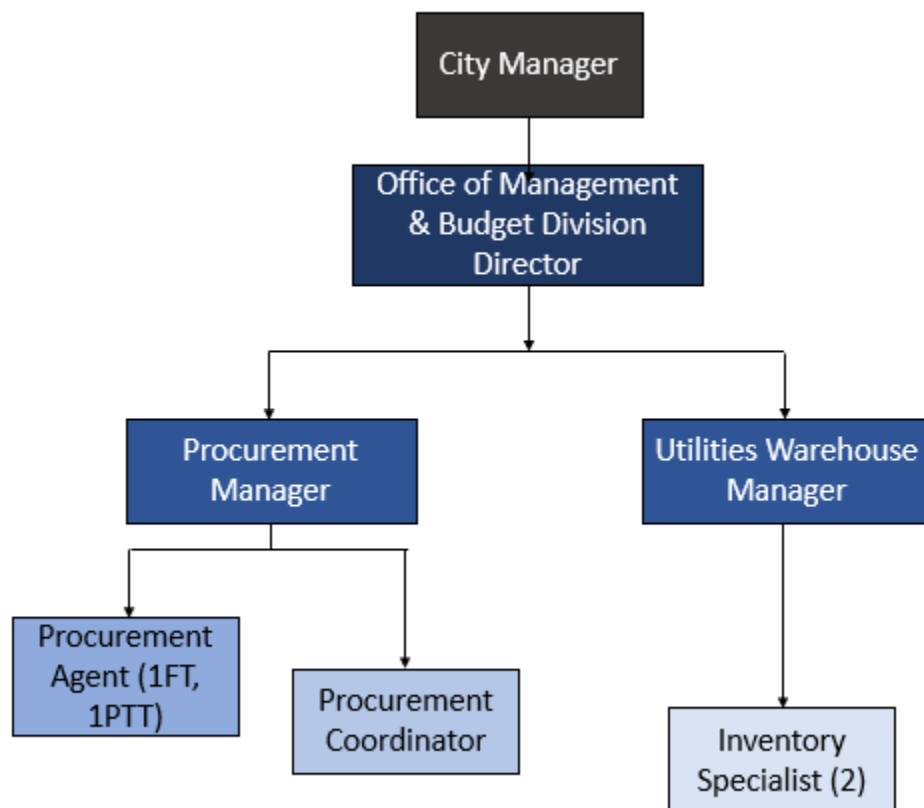
Prior Year Accomplishments:

- Implemented P-Card Policy Testing

- Updated Procurement Intranet page with commonly used forms, policies, and step-guides
- Updated & implemented on-demand training
- Initiated the process to begin receiving solicitation responses electronically

Next Year Goals:

- Optimize procurement, surplus, and travel procedures
- Implement additional end-user training for all procurement-related policies and procedures
- Fully converted to a paperless procurement process
- Encourage procurement involvement during the early stages of strategic planning



Warehouse employee count in Electric Department, Warehouse division.

Warehousing

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$258,033	\$246,388	\$240,477	\$262,147
Operating Expenses	\$32,861	\$84,387	\$68,669	\$73,952
Capital Outlay	\$28,202	\$0	\$0	\$0
Total	\$319,096	\$330,775	\$309,146	\$336,099

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	4	3	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
- Less than \$20k in total manual adjustments to inventory levels
- Annual inventory tolerance for discrepancy of less than 1%

Next Year Goals:

- Less than \$20k in total manual adjustments to inventory levels
- Annual inventory tolerance for discrepancy of less than 1%
- Maintain supply levels so City wide projects stay on pace; sourcing hard to get materials and managing long lead times
- Forecast/order material for FY23/FY24

Human Resources

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$373,359	\$435,639	\$469,440	\$576,874
Operating Expenses	\$118,704	\$97,812	\$121,314	\$139,220
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$492,063	\$533,451	\$590,754	\$716,094

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	4	5	5	5
Part-time	-	-	1	1
Seasonal	-	-	-	-

Positions upgraded in FY22 and PT employee, now fully accounted for in FY23.

Program Summary:

It is the mission of the Division of Human Resources is to fulfill a variety of roles which include recruitment and retention, employee engagement, administration of health and welfare benefits, wellness, compliance with state and federal laws; policy and procedure administration; ensure compensation is administered fair and equitably; provide training to employees and supervisors; and counsel and assist employees, management and departments in personnel management.

Level of Service Provided in Budget:

- Oversee recruitment and selection process
- Coordinate employee new hire onboarding
- Educate and enroll employees in benefits
- 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

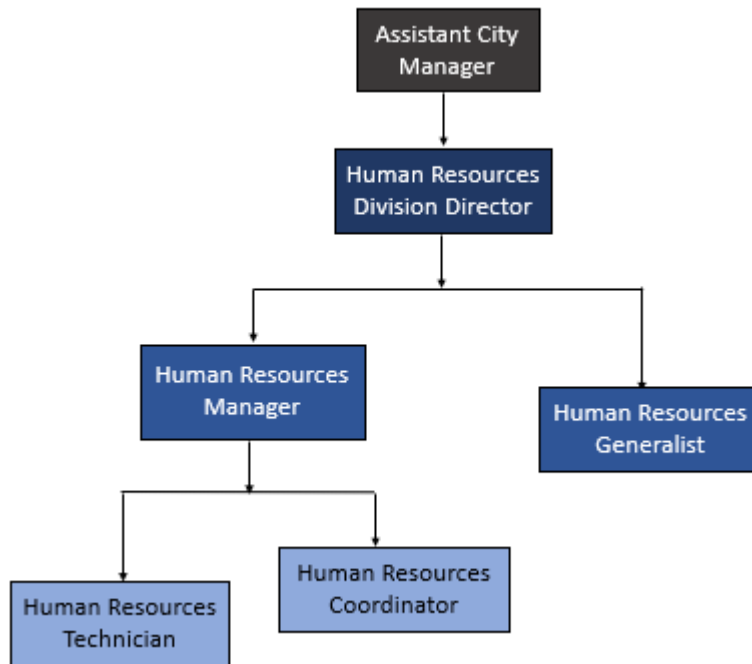
Prior Year Accomplishments:

- Implemented compensation program to adjust full-time employee pay up to a minimum of \$15 per hour
- Implemented Remote Work Program
- Implemented Employee Compliance Line
- Implemented Neogov, applicant tracking software system

- Conducted Classification & Compensation Study
- Continued enhancement of the employee wellness program to promote awareness and education on healthy living, mentally, physically, and financially

Next Year Goals:

- Update Personnel Policy Manual and provide training on revisions
- Implement compensation program to remain competitive in the market while maintaining internal equity
- **Develop, coordinate and implement supervisory training program**





building & permitting services

Building & Permitting Department

Mission: To protect the lives and safety of the residents, businesses, and visitors of Winter Park, preserve the quality of life and contribute to economic development. To preserve and enhance the quality and sustainability of neighborhoods and commercial areas while enforcing 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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
% of inspections completed next business day	91%	99%	>99%	
% of plans reviewed and returned within 21 business days (Building/All Departments)	95%	94%	>99%	

Building, Permitting, & Sustainability Services

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,455,666	\$1,435,411	\$1,367,897	\$1,467,350
Operating Expenses	\$623,478	\$365,608	\$361,988	\$427,664
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,079,143	\$1,801,019	\$1,729,885	\$1,895,014

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	15	14	13	14
Part-time	5	2	-	1
Seasonal	-	-	-	-

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:

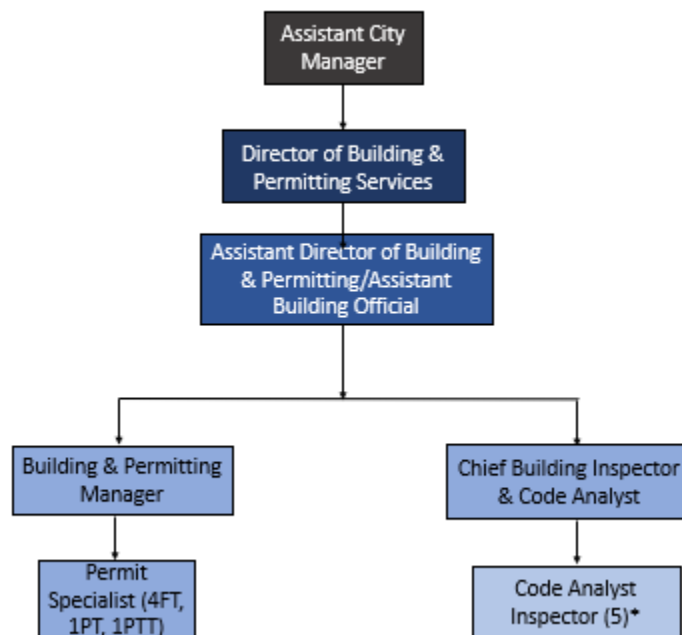
- Construction plan review times: Residential 8 days; minor Commercial 7 days; major Commercial 14-21 days
- Provide construction inspection for code compliance within one business day from time of request
- Provide technical assistance and preliminary plan review for residential and commercial construction projects with staff, on-line access to building permitting information, and all basic instructions and forms

Prior Year Accomplishments:

- Obtained approval from the State Building Code and Administrators Board for an internship program for building inspector and building plans examiner as provided under Florida Statute
- One additional state inspector license was achieved under the previously established internship program. Two International Code Council certificates were received allowing for the internship program to proceed in the additional areas sought, moving towards obtaining state licenses
- Obtained authorization from NCARB to test for Architecture State License and from DBPR to test for Building Official license
- Continued conversion/improvements to new CRM/Permitting software (Energov). Energov provide a full contactless service for our customers
- Continued to convert documents, forms and other resource documents into compliance with ADA

Next Year Goals:

- Focus emphasis on overall staff training, adding additional licenses and certifications for the office and field staff
- In partnership with IT further improve the customer experience through all channels (online and call center)
- Provide proper staffing/fill open positions



**One position is a temporary overfill to deal with turnover.*



communications

Communications 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.



Communications

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$574,925	\$558,075	\$538,592	\$596,092
Operating Expenses	\$139,046	\$189,485	\$232,216	\$227,263
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$713,972	\$747,560	\$770,808	\$823,355

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	5	5	5	5
Part-time	-	-	-	-
Seasonal				

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 including creative graphics, website content, photography, videography, marketing and promotion, media relations, advertising, public relations, publicity and social media presence.

Level of Service Provided in Budget:

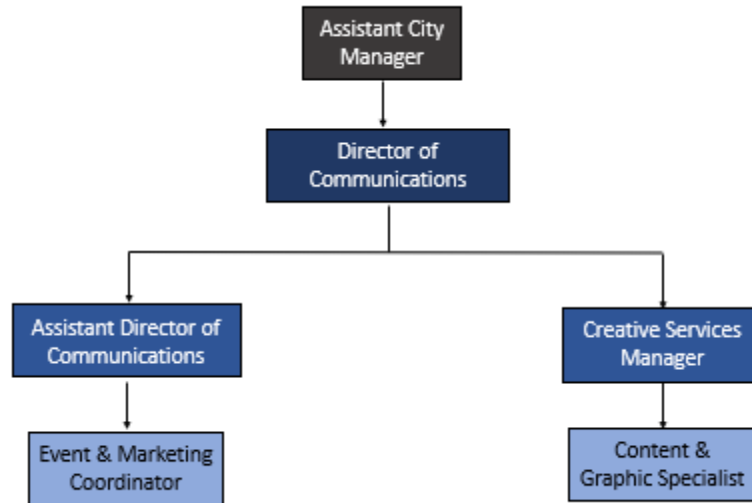
- Strategizes with city leaders and advises on best communication tools and methods to share city messages.
- Works closely with all media outlets to coordinate interviews, provide information and follow-thru on all media inquiries.
- Ensure consistency of city brand.
- Coordinates promotional coverage 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 events.
- Oversee the Public Art Advisory Board and Arts & Culture Alliance.

Prior Year Accomplishments:

- Launched “Meet Your Departments” video series to increase visibility of the various services city departments and staff provides.
- Successfully celebrated the grand opening of the new Winter Park Library & Events Center that received local, national and international media attention.
- Coordinated and celebrated the new I-4 Ultimate Public Art installation “Rhythmic Colors.”
- Worked with city management to educate and inform city employees of various COVID protocols, vaccination events and evolving safety practices.
- Successfully secured media coverage to promote the city’s first in-person job fair that resulted in a healthy number of applicants and new hires.
- Effectively promoted city’s Historic Designation program and had a record year of applicants and designations.
- Worked with Rollins and the Winter Park Chamber of Commerce to develop and launch “Talk of the Town” monthly WPRK podcast.

Next Year Goals:

- Arts & Culture Alliance: The Alliance gained two new members this past fiscal year and continues its efforts on increasing awareness and visibility of the organizations. In addition, as a result of the Diversity, Inclusion and Equity work the sub-committee developed, the members of the Alliance are making strategic and targeted programming decisions to attract a more diverse audience. The department will continue to facilitate monthly meeting agendas, assist the Alliance in its marketing efforts, diversify the types of tools the Alliance uses to promote its members, and help identify grant opportunities.
- Public Art Advisory Board: The PAAB recently orchestrated the move and installation of the Winter Park Sidewalk Art Festival “Best of Show” collection from the former library to the new Library & Events Center and Winter Park Welcome Center. The board is working to secure a dedicated public art funding source in order to maintain the city’s existing collection, acquire new exceptional pieces for public display, and promote awareness of public art in the City of Arts and Culture.
- Assistance to city boards: The department will continue to work with the Public Art Advisory, Historic Preservation and Utility Advisory Boards in developing dedicated funding source for art, strategic messaging for the city’s utilities, and promoting the historic designation process and benefits.
- Social media: Communications team will diversify social media posts using reels, photos and creative content to increase engagement and followers on the city’s social media accounts.





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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Distinguished Comprehensive Annual Financial Report (CAFR) award received.	Yes	Yes	Yes	
Utility Billing collection loss % on bad debt.	0.19%	0.39%	<0.25%	
% Annualized Blended Rate of Return on Investments equal to or better than one year Treasury Bill	0.80% actual compared to 0.08% 1 year Treasury rate	0.87%	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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$888,458	\$915,937	\$905,878	\$983,193
Operating Expenses	\$112,155	\$121,825	\$124,469	\$150,853
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,000,613	\$1,037,762	\$1,030,347	\$1,134,046

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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:

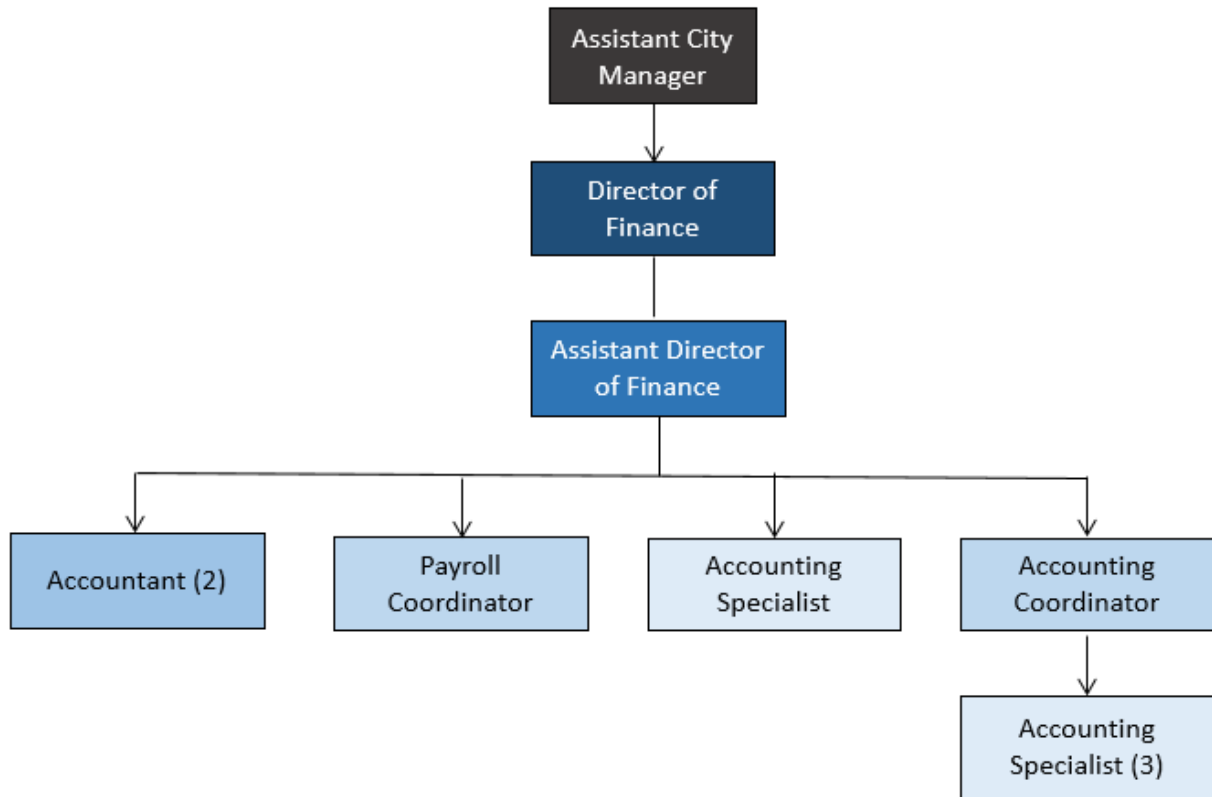
- Provide all internal management of financial controls and processes in an efficient and effective manner
- Process payments within 30 days or less of receipt of invoices
- Provide regular reports to the City Commission
- Manage payroll for all city employees
- Manage investment of city funds
- Prepare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

Prior Year Accomplishments:

- Implementation of MUNIS general billing application

Next Year Goals:

- Continue working with GIS on completion of stormwater audit
- Bill residential garbage service and all stormwater charges via the property tax bill
- Assess the capabilities of the new SmartWorks meter system (to follow Utility Billing in implementation schedule) to determine how it changes staffing requirements



Utility Billing

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$739,978	\$759,006	\$973,788	\$1,003,369
Operating Expenses	\$822,635	\$918,000	\$906,692	\$873,273
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,562,613	\$1,677,006	\$1,880,480	\$1,876,642

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	10	10	14	14
Part-time	2	2	2	2
Seasonal	-	-	-	-

The Finance Department oversees the Electric and Water Utility Billing division. Division totals are combined between operations in both enterprise funds.

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:

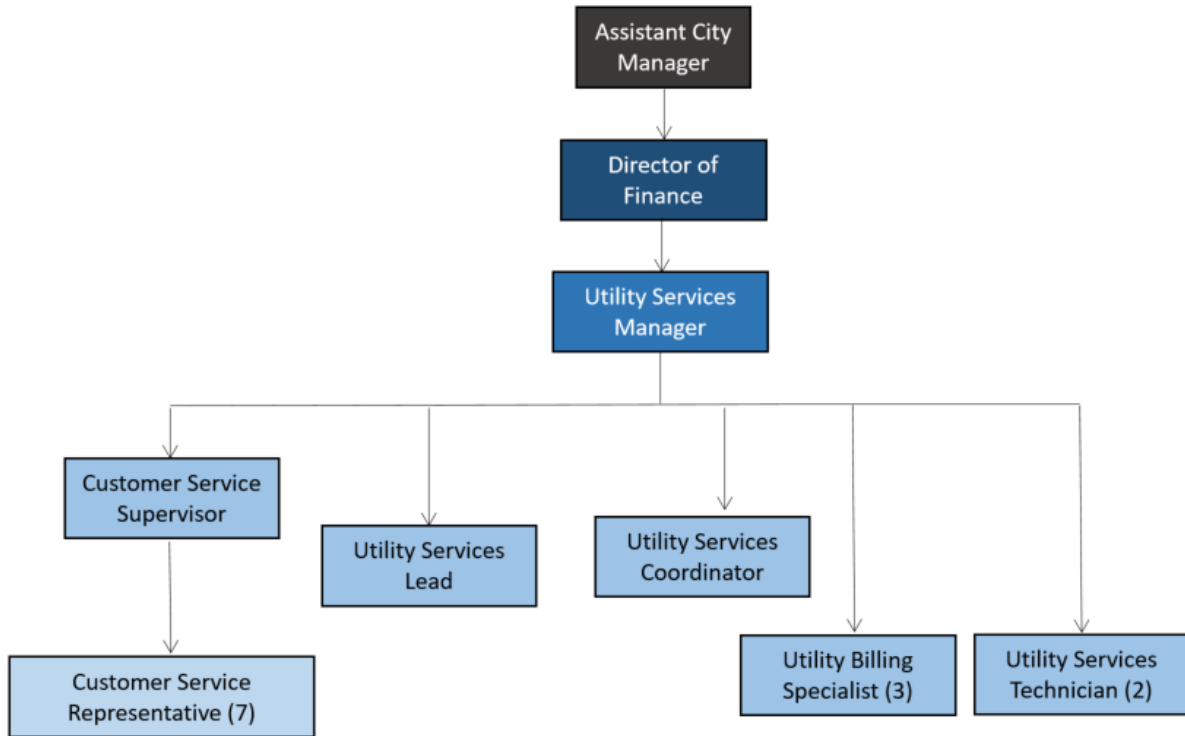
- Handle customer inquiries and complaints and provide appropriate solutions with accuracy and efficiency
- Manage on/off service requests
- Manage walk-in and incoming calls
- Build sustainable relationships and trust with customers
- Provide accurate timely utility bill statements
- Provide customer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

Prior Year Accomplishments:

- Implementation of new customer contact program
- Implementation of MUNIS utility billing application

Next Year Goals:

- 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 wait times to talk to a customer service representative





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



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
First unit arrival to emergency calls for service 90% of all EMS responses.	7:27	7:23	7:20	Data reflects EMS responses, or 90% of all agency responses
Arrival of all suppression units (17 ERF) to 90% of all moderate risk of FIRE .	8:19	9:11	9:00	The ERF refers to the 17 people dispatched and arriving at fires
Patients in cardiac arrest who return to spontaneous circulation (ROSC).	12%	15%	25%	The US average for ROSC is 5%

Fire Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$882,618	\$905,432	\$928,830	\$1,025,983
Operating Expenses	\$93,869	\$88,088	\$104,777	\$116,692
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$976,487	\$993,519	\$1,033,607	\$1,142,675

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	6	6	6	6
Part-time	1	1	1	2
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:

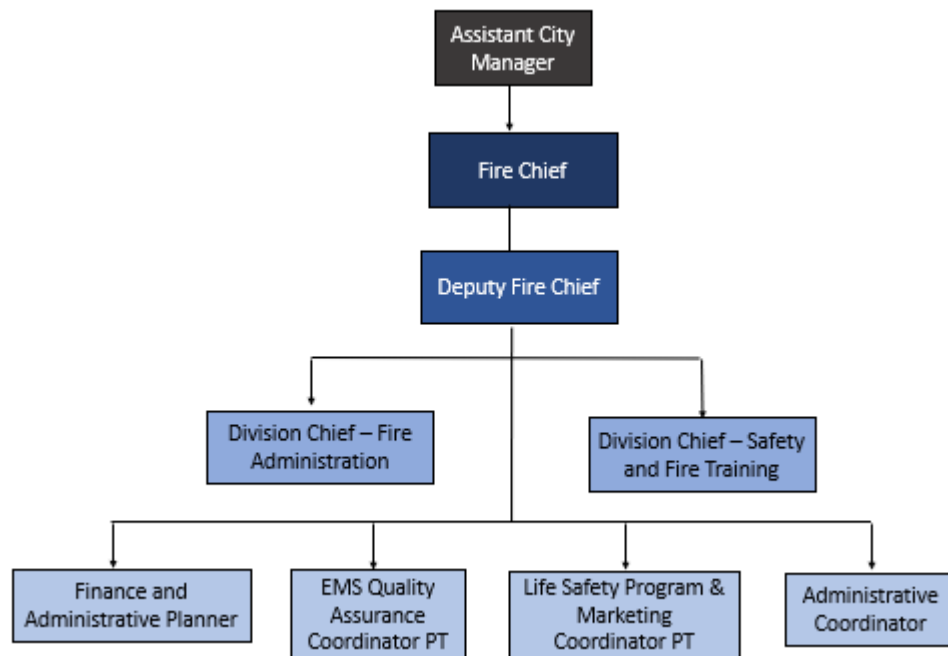
- Maintaining the agency at a constant state of readiness
- Operating within the allocated budget
- Seeking to achieve all available levels of validation and industry accreditation
- Labor/management relationships
- Procurement and inventory
- Performance measurement

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 updates to Computer Aided Dispatch program
- Phase II of emergency vehicle preemption devices
- Fire Training Center RFP and construction



Office of Fire Marshal

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$429,936	\$324,570	\$387,180	\$377,594
Operating Expenses	\$65,107	\$66,717	\$80,908	\$92,131
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$495,043	\$391,287	\$468,088	\$469,725

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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:

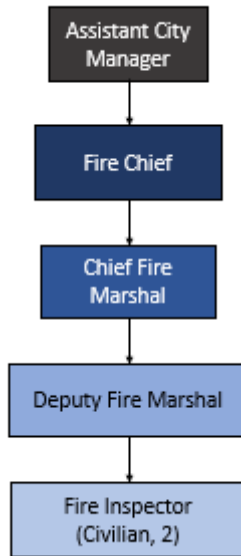
- Commercial construction plans review and approval
- Commercial fire inspections
- Complete field investigations of all fires
- Maintain training and certification of all fire inspectors

Prior Year Accomplishments:

- Design 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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$10,057,234	\$10,044,017	\$10,011,346	\$9,736,788
Operating Expenses	\$1,311,426	\$1,455,892	\$1,588,625	\$1,728,028
Capital Outlay	\$5,145	\$69,269	\$8,680	\$0
Total	\$11,373,806	\$11,569,178	\$11,608,651	\$11,464,816

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	70	71	70	71
Part-time	-	-	-	-
Seasonal	-	-	-	-

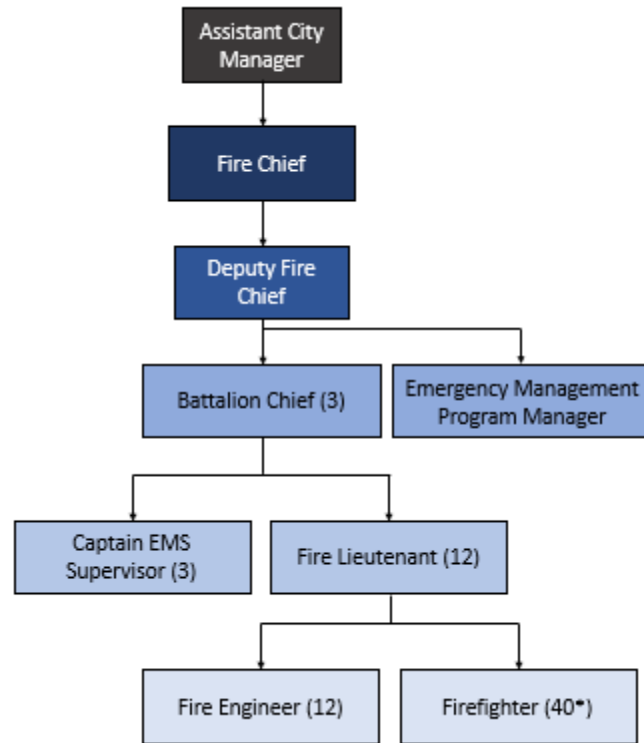
The significant drop in Personnel costs in FY23 is due to improved pension obligations.

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, businesses, 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



**Includes one overfill position*

Emergency Medical Services

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$323,261	\$315,135	\$312,180	\$308,422
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$323,261	\$315,135	\$312,180	\$308,422

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:

- Review and update for 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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$35,652	\$50,731	\$42,700	\$62,900
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$35,652	\$50,731	\$42,700	\$62,900

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:

- Completed upgrade of electronics, phase two of two

Next Year Goals:

- Continue expansion of WebEOC platform integration with Orange County
- Continue development of City's department level Emergency Response Plans (ERP's)
- Continue development of city's threat assessment and continuity of operation documents
- Pursue Emergency Management Program Accreditation



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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Network Uptime	99.90%	99.90%	99.99%	
Email Uptime	99.90%	99.95%	99.99%	
IT - # Service Requests/Completed in < 1 hr	1100	30%	30%	

Information Technology Services

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,016,925	\$1,093,779	\$1,147,207	\$1,367,621
Operating Expenses	\$881,868	\$779,810	\$1,041,881	\$1,118,288
Capital Outlay	\$0	\$0	\$5,000	\$0
Total	\$1,898,792	\$1,873,588	\$2,194,088	\$2,485,909

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	10	12	12	12
Part-time	-	-	-	-
Seasonal	-	-	-	-

FY23 added Enterprise applications analyst position but counted in Building Department org chart.

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:

- Provide appropriate cyber security services
- Capacity to effectively support over 125 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

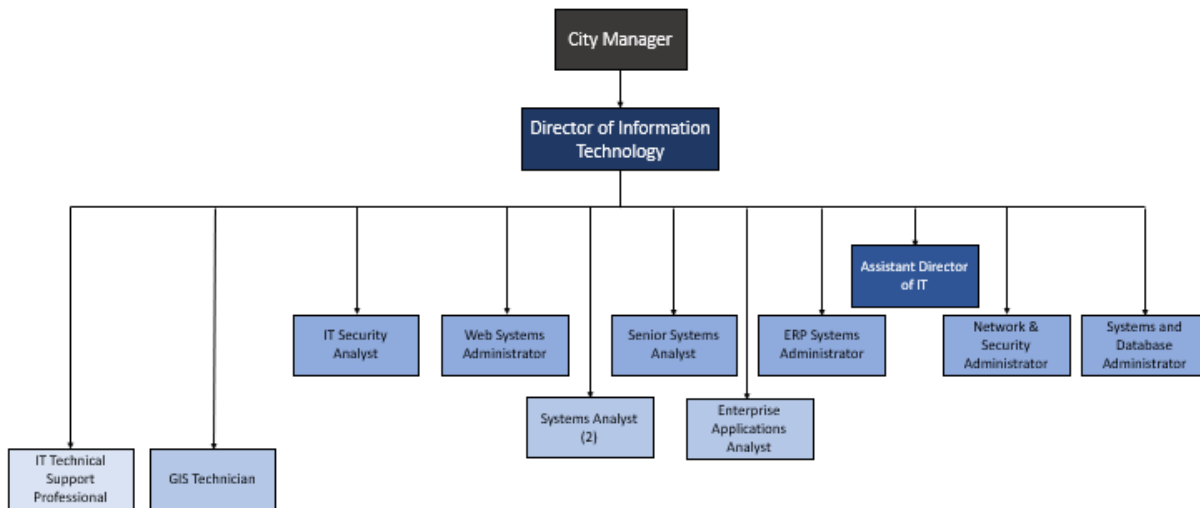
- Appropriately meet support and implementation expectations for various hardware and software
- Provide technical tools that effectively support business needs
- Effectively manage GIS systems for data collection, validation, automation and mapping
- Ability to support smart city initiatives

Prior Year Accomplishments:

- Create cyber vault to store critical data
- Complete implementation of new Sensus Meter reading software
- Upgraded the Commission Chambers Audio Visual system
- Implemented wireless backup systems for several City locations
- Facilitated hybrid Commission and citizen board meetings
- Design configuration and implementation of new technology systems for the Event Center and Winter Park Library
- Upgraded Exchange servers from 2016 to 2019
- Converted analog fax to virtual fax
- Modernize video management and access control systems for six additional city locations
- Implemented new network switches to replace end of support equipment
- Go live with new utility billing software
- Implementation of new Customer Service call center
- Go live on Code enforcement software
- Completed private fiber network connecting all major city facilities

Next Year Goals:

- Expand public Wi-Fi
- Add ADA compliant features to city website
- Implementation of cloud based unified communication system
- Create cloud-based redundancy for critical servers
- Implementation of cloud-based email platform
- Create master plan for Smart City applications
- Enhance cyber security technologies and partnerships
- Continue the access control and video management system modernization project
- Implementation of technologies to streamline parking
- Engage with appropriate agencies/vendors to ensure Cyber resilience of Industrial Controls (Water and Electric)
- Enable Multi Factor Authentication for remote access





natural resources & sustainability

Natural Resources & Sustainability Department

Mission: The overall management and operations of sustainability and lakes management activities and regulations. Focused on protecting and restoring the city's treasured natural assets and the environment, the department will cultivate partnerships with local agencies, neighborhoods, schools, camps, and civic groups to facilitate educational and public outreach programs, activities and events.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Waste Diverted from Landfills	Recycling: 2,211.90 tons Compost: 33.56 tons	Recycling: 904.38 tons Compost: 12.07 tons	Recycling: 3,500 tons Compost: 60 tons	
Residential Energy Audits	45	Program placed on temp hold	60	
Solar	N/A	N/A	10% increase	Tracking being established going forward.
Community Engagement- Volunteer hours	752	44	1500	Monitoring # of volunteer hours for Department
Avg Lake Clarity NPDES Lakes (ft depth)	8.26	7.55	7.2	
Avg Lake TSI score (low scores are desirable)	-	-	<60	Create more relevant KPI with Trophic State Index for next fiscal year
Native Aquatic Plants Installed	N/A	1200	3000	Monitoring # of aquatic plants installed for Dept.
Number of Lake Inspections Conducted	N/A	82	144	
Number of Water Quality Samples Conducted	250	174	274	

Sustainability

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$0	\$51,580	\$280,111	\$280,219
Operating Expenses	\$0	\$2,819	\$14,024	\$140,806
Capital Outlay				
Total	\$0	\$54,399	\$294,135	\$421,025

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	-	2	2	3
Part-time	-	1	-	-
Seasonal				

New division. Employees from sustainability formerly in the Communications Department. Division is accounted for in the General Fund.

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 Division has been moved from CAPE to the Natural Resources & Sustainability Department where it will maintain 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 and educational opportunities with staff regarding waste diversion and single use-policy as well as other sustainability programs offered
- Continued community engagement by offering volunteer opportunities in conjunction with our KWPBS as well as partnering with local organizations to have workshops offered on topics related to sustainability
- 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
- Implement policies and programs that protect and conserve natural resources
- Further green the City's energy portfolio (City Wide Solar) 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:

- Pilot of a backyard chicken program
- Reorganization of Sustainability Division to the Department of Natural Resources and Sustainability
- Single-use plastic policy implemented and passed
- Leaf Blower Ordinance implemented and passed
 - Parks Maintenance using electric powered equipment (leaf blowers) for landscape maintenance

Next Year Goals:

- Implement permanent backyard chicken program
- Explore options for the expansion of solar on city facilities – feasibility study for solar
- Pursue electric vehicle readiness policies for new construction
- Implement single use product elimination and waste diversion education within city facilities
- Start the Winter Park Green Business Recognition Program
- Work on increasing Waste Diversion (Recycling & Compost) in both residential and commercial areas
- Develop Neighborhood Matching Grant Program
- Create Neighborhood Relations programs, events and initiatives to better serve our community
- Acquire grants for resiliency related projects i.e. solar, stormwater, etc.
- Establishing a green infrastructure plan addressing stormwater with light impact development best management practice (see SAP)
- Wetland Restoration Projects – Howell Creek Preserve with Trail & Signage Update
- Website updates with and interactive sustainability webpage (see SAP)
- Conduct energy audits for all city-owned facilities
- Implement HVAC management directive for AC occupied and unoccupied hours to conserve energy
- Incentivize LEED for residential and commercial properties during construction process

Refuse Service

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$4,250,196	\$4,328,795	\$4,846,194	\$4,958,000
Capital Outlay				
Total				

Division is accounted for in the General Fund.

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 Natural Resources & Sustainability Department and KWPB Board.

Lakes

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$630,097	\$517,724	\$645,774	\$791,130
Operating Expenses	\$321,589	\$281,309	\$317,707	\$249,533
Capital Outlay	\$0	\$0	\$0	\$10,500
Total	\$951,686	\$799,033	\$963,481	\$1,051,163

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	11	7	8	9
Part-time	-	-	-	-
Seasonal				

Positions from the Lakes division were relocated to Street Drainage Division in FY 21. Added Director position in FY22 and fully accounted for in FY23. Division is accounted for in the Stormwater Fund.

Program Summary:

The Lakes Division monitors lake health and habitat, controls invasive aquatic vegetation, removes vegetation debris and litter, and promotes education and stewardship of the waterways. Monitoring consists of monthly or quarterly water quality sampling and reporting, aquatic vegetation assessments, and vegetation/bathymetry mapping. Traps are routinely cleaned to remove pollution before it reaches our lakes. Public outreach activities include stormwater and environmental education (Lakes webpage, lake restoration events, and school presentations) and watercraft access management (buoys and signage).

Level of Service Provided in Budget:

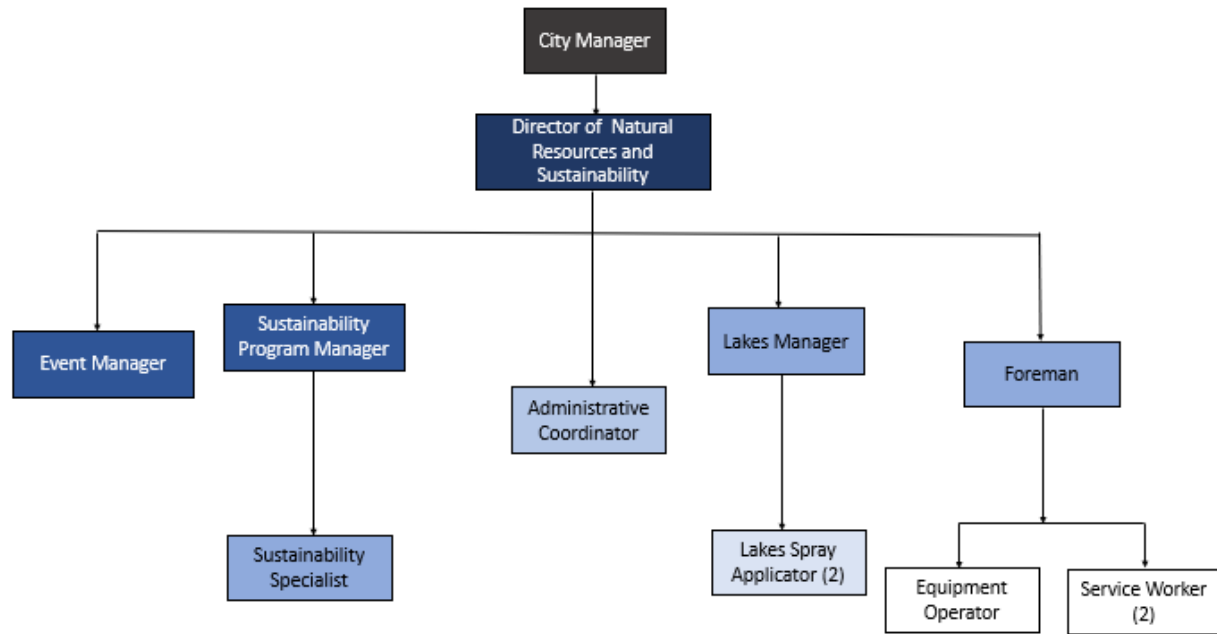
- The current budget supports habitat management activities on 25 lakes and 28 ponds, two miles of canals and streams and two miles of ditches
- Use cameras to document shorelines and lake structures on City lakes
- Inspect, document, and enforce shoreline vegetation compliance
- Review shoreline alteration and dock permits
- 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
- Watershed cleanups in coordination with Sustainability Division

Prior Year Accomplishments:

- Partnered with Orange County and City of Orlando to form cooperative process
- 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
- Processed 23 Shoreline Alteration Permits and 22 Boathouse/Dock Permits

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
- Create a comprehensive database containing period of record for herbicide treatments, grass carp stocking, and water quality database in a centralized location that is geolocated
- Streamline the shoreline permitting process internally via EnterGov
- Create KPI with Trophic State Index to more accurately represent Lake Division goals
- Integrate biological assessments into lake monitoring plan i.e. Lake Vegetation Index
- Increase inspection frequency to manage infestations earlier with less herbicide
- Continue integration of new herbicides and technologies into our product rotation for resistance prevention
- Develop strategies to address native plant control programs for shoreline/boathouse access issues
- Create lake related interactive educational resources for residents (new newsletter and social media page)
- Update the Lakes page with more relevant and attractive content
- Increase engagement efforts with neighborhoods and businesses (waterway clean-ups and restoration planting)
- Create an Annual Lake Assessment Report for all city sampled lakes
- Wetland Restoration Project – Howell Creek Preserve





parks & recreation

Parks & Recreation

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



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Ten Acres of Park per 1,000 Population	13.2	16.3	10	Pines purchase increased greenspace per 1k pop.
Forestry - Trees Planted/ Hazardous Trees Removed	382/174	135/113	>100%	Through June, 2022. Based on ROW trees & city owned property
Parks Cost Recovery Rate	38%	42% (June '22)	>25%	Includes all divisions of Parks and Recreation.

Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$307,575	\$350,398	\$359,420	\$572,805
Operating Expenses	\$31,115	\$31,884	\$41,293	\$68,838
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$338,690	\$382,282	\$400,713	\$641,643

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	3	3	3	4
Part-time	-	-	-	-
Seasonal				

Relocated Assistant Director position to Admin in FY23.

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:

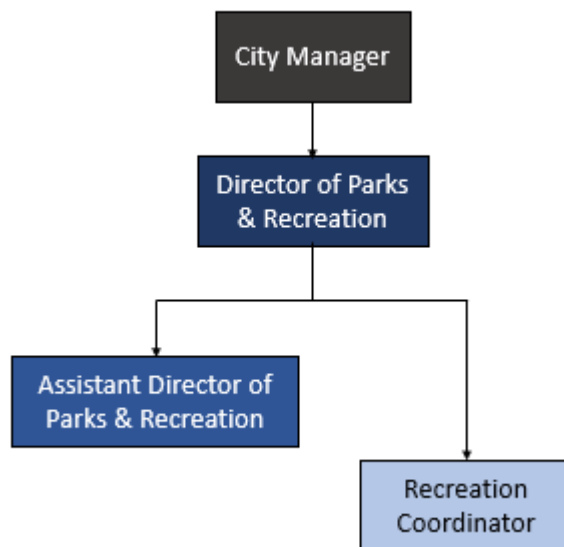
- Completion of Progress Point Phase 1 to include grading of park, installation of 7 mature oaks, and completion of park design plan and associated permitting
- Successfully brought forth accepted design plans for both Shady Park and MLK Unity Corner through coordinated efforts with CRA and resident group
- Completion of park design for MLK Park
- Completion of Pineywood Columbarium project
- Rebuilt MLK athletic fields and major renovations to 3 Ward baseball diamonds
- Worked closely with PRAB to increase involvement and provide direction on major items such as update to Fee Waiver Policy, Progress Point park design,

MLK/Shady Park, Park and Greenspace Assessment, and Cost Recovery Policy and Methodology

- 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
- Successfully opened and began operations of Winter Park Event Center
- Successfully transition Winter Pines Golf Course to City operation and facility
- Preparation of all necessary evidence and documents required for department accreditation through CAPRA

Next Year Goals:

- Work closely with Parks and Recreation Advisory Board as well as Golf Advisory and Tree Preservation board. Work to increase coordination amongst boards on projects and goals such as KWPB/Sustainability and Transportation
- Develop Long Term vision and plan for Winter Pines Golf Course through Golf Advisory Board
- Successfully complete CAPRA re-accreditation
- Complete budgeted capital improvement projects
- Continued efforts on completion of Progress Point Park, Howell Branch Park Reserve trail project, MLK Park design and improvements
- Completion of all renovations of multi-purpose fields and baseball diamonds
- Completion of Shady Park renovation and MLK Unity Corner
- Work closely with WPLT grant writer to identify and secure grants that support parks and greenspace within Winter Park
- Build new Parks maintenance facility at Swoope property area and restore greenspace to the golf course with removal of the old Quonset hut



Parks Maintenance

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$580,539	\$580,333	\$776,022	\$758,015
Operating Expenses	\$844,648	\$844,067	\$737,711	\$816,511
Capital Outlay	\$0	\$0	\$0	\$7,000
Total	\$1,425,187	\$1,424,400	\$1,513,733	\$1,581,526

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	10	11	12	11
Part-time	-	-	-	-
Seasonal	-	-	-	-

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

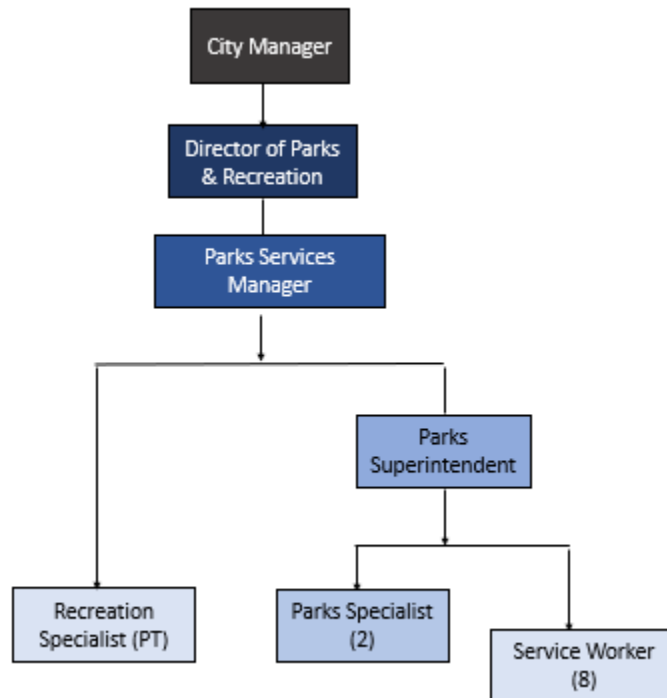
Prior Year Accomplishments:

- Loch Lomond: Install new woodland (Log) playground (T-swing, log slice table w/seats, bench and rock w/crew net)
- Golfview Terrace: Repair declining fountain, upgrade pump and repaint.
- Showalter field #2 & #3: Installed 200' of conduit and wire for new two-wire irrigation controller. Repaired 450' of 4" reclaim mainline and reinstalled new irrigation heads, sod, clay and fence during storm water line upgrade
- Ward/Loch Lomond: Installed new parking lot with borders and connected fitness trail to parking lot
- Throughout City: Continued maintenance, replacement and new installation of park amenities, irrigation systems, fences and playgrounds

Next Year Goals:

- MLK Park: Install new well and pump to existing irrigation system
- Continue to provided Special Event support for numerous major special events (Art festivals and Holiday season)

- Palm Cemetery: Complete relocation of water main line to allow for increased burial plots
- Park Ave. and Ward Park: upgrade irrigation controllers to the new Rain bird IQ mobile platform



Landscaping

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$471,057	\$522,197	\$624,164	\$686,317
Operating Expenses	\$126,745	\$149,032	\$199,521	\$152,983
Capital Outlay	\$0	\$0	\$22,500	\$25,000
Total	\$597,802	\$671,229	\$846,185	\$864,300

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	9	9	10	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"

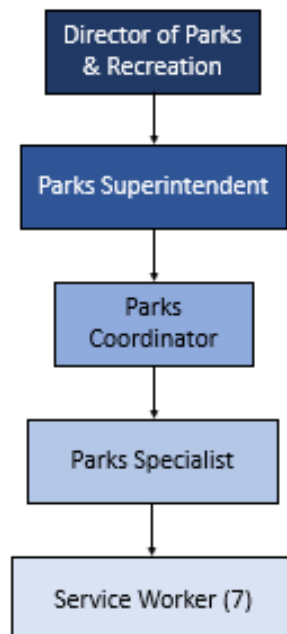
Prior Year Accomplishments:

- Completed installation of landscaping for the Rhythmic Colors project
- Transitioned majority of gas-powered hand tools to battery powered
- Completed installation of landscaping at Killarney mini-park
- Complete Christmas lights and landscaping installation
- Renovation of Rose Garden perimeter beds
- Refresh landscaping at City Hall

- Install new landscaping at the corner of Lyman and New York
- Renovation of City Hall parking lot landscaping
- Increased number of hanging baskets by 24
- Improved landscaping in focal points beyond Central Park (Denning Medians, Hooper Park, Canton / New York, Laughlin Park, Morse Medians, Morse/Denning corner)
- Renovation of landscaping at Community Center
- Improved on safety meeting program (following covid)

Next Year Goals:

- Complete Moonlight Garden Phase III
- Re-landscape Trismen/Lakewood median
- Continue to add color in focal points beyond Central Park
- Install Peacock Topiary adjacent to Central Park Rose Garden
- Park Avenue Garden Tour
- Grow our public outreach (education, volunteers, social media)
- Re-landscape Public Safety
- Re-landscape Trismen Park
- Refresh landscaping in Central Park



Cemeteries

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$143,695	\$163,140	\$142,120	\$168,986
Operating Expenses	\$157,105	\$164,560	\$144,385	\$161,187
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$300,800	\$327,700	\$286,505	\$330,173

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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

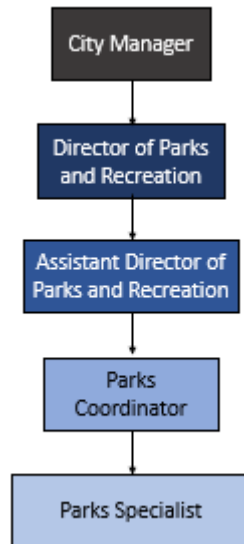
Prior Year Accomplishments:

- Upgraded the cemetery data system to the same software program that hosts the cemetery app
- Pineywood Columbarium approval and design and purchase
- Wreaths Across America the City was able to provide a wreath at each veteran gravestone in December

Next Year Goals:

- Train new staff member on all systems and procedures
- Continue to upgrade the landscaping plan at Pineywood Cemetery

- Complete relocation of Palm water main line to allow for increased burial plots at Palm Cemetery
 - Expanded the north end of Palm Cemetery to add an additional 200 plots



Azalea Tennis Center

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$244,749	\$230,088	\$232,461	\$278,214
Operating Expenses	\$392,197	\$522,318	\$418,547	\$431,906
Capital Outlay	\$23,456	\$0	\$0	\$0
Total	\$660,402	\$752,406	\$651,008	\$710,120

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	4	3	3	3
Part-time	3	4	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:

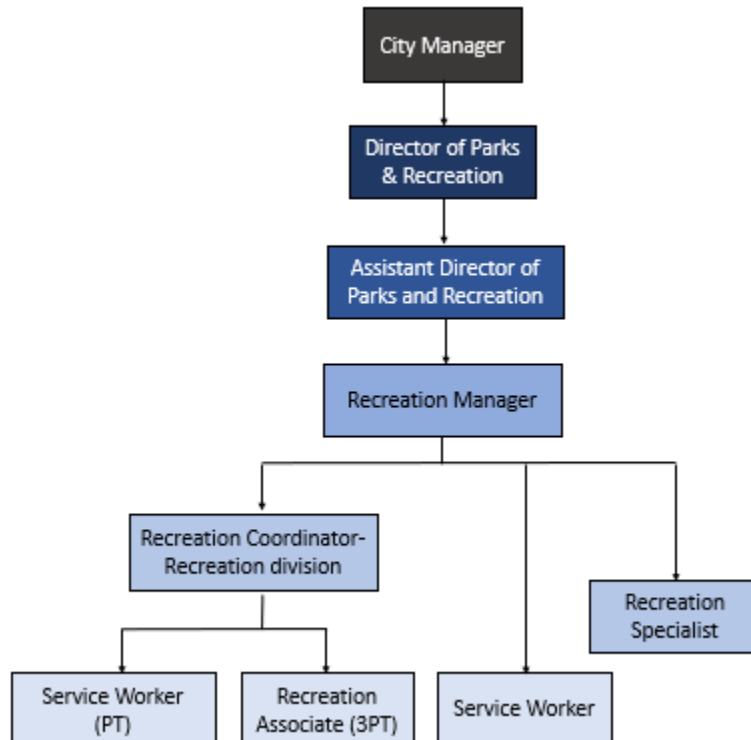
- City fully manages and operates the WPTC
- Contractor provides all instruction and training programs under revenue share agreement
- City handles all aspects of court and facility maintenance

Prior Year Accomplishments:

- 95% cost recovery
- Ran 7 City Events featuring: Jan- New Year Celebration Event, March- Wood Racket Event, June- Tiki Tournament, July- US vs The World, September- 3rd annual celebration, October- Halloween Themed Event, December- Toys for Tots
- Maintained membership goal of over 200 members (278 Members)
 - o Members plus Punch pass members
 - 578 members/punch pass active holders
- Increased Social media following:
 - Facebook 2021-1361 followers → 2022- followers increased by 8.74%
 - Instagram 2021- 715 → 2022 -956 increased by 33.71%

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 20%
- Maintain a membership of over 200 members
- Run 7-10 Internal events for members and guest
- Revamp Tennis Programming Kids/Adults program with the contractor



The Recreation Coordinator position is budgeted in the Recreation Department

Recreation

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,089,217	\$1,123,736	\$1,138,577	\$1,111,567
Operating Expenses	\$396,666	\$433,819	\$392,287	\$405,964
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,485,883	\$1,557,555	\$1,530,864	\$1,517,531

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	16	17	15	15
Part-time	6	5	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

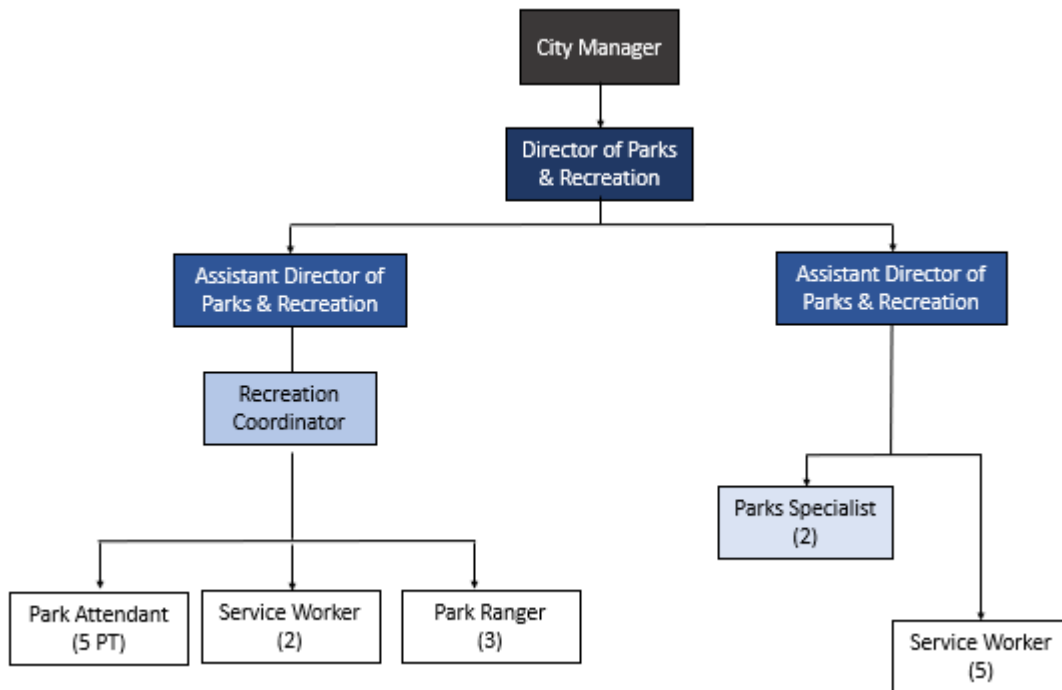
Prior Year Accomplishments:

- Maintaining a 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
- Opened up Phelps Playground
- Reconstructed Phelps Tennis and added two pickleball courts to Phelps Park
- Opened Cady Way Pickleball courts (the complex now has two tennis and six pickleball courts)
- 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 and updated screen.
- Laser leveled and laid new sod on Baseball fields 1,2,3, 4 and 5
- Completely stripped and laid down new sod for A1 and A2
- Upgraded Showalter concession stand with a brand new pavilion

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

- Installation of 2 additional Turf Fields
- Continue to make adjustments to field booking and usage policy
- Field renovations and conversion to two types of fields
- New LED lighting for baseball field 1
- Add solar lights to parks and parking lots with low light quality



Recreation Facilities

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$55,482	\$71,767	\$115,256	\$105,092
Operating Expenses	\$51,820	\$62,518	\$57,111	\$57,502
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$107,302	\$134,286	\$172,367	\$162,594

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	2	1	1	1
Part-time	3	2	3	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, and operation of the Farmers Market rental venue

Level of Service Provided in Budget:

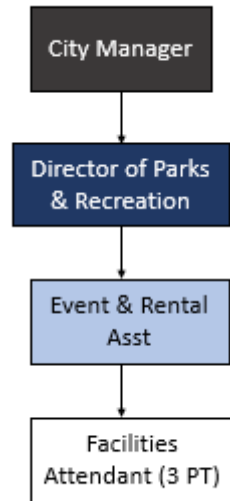
- Operation of Farmers Market with upwards of 300 event per year and revenues exceeding 200k annually
- Management of Saturday Farmers Market 50 weekends per year

Prior Year Accomplishments:

- Named Orlando Weekly Best of Orlando Award Winner for Saturday Market
- Continue to improve social media and content quality by highlighting current vendors and seasonal offerings
- Repair exterior of the brick building using tuckpointing system this summer
- Cross Train staff to be able to step into other buildings and roles

Next Year Goals:

- Grow Farmers Market and Saturday Market revenue to FY19 levels
- Add 10-15 vendors at the Saturday Market to expand into area near post office
- Continue to operate the Saturday Market in the West Meadow Park
- Working on adding electrical needs to the Meadow



Events Center

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$0	\$41,900	\$323,791	\$357,711
Operating Expenses	\$0	\$51,577	\$237,526	\$277,655
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$0	\$93,477	\$561,317	\$635,366

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time		1	4	4
Part-time		0	4	4
Seasonal				

Program Summary:

The Winter Park Library and Events Center opened in December 2021. Operations include event venue management and grounds management for the entire property, marketing and networking to raise community awareness, booking rentals and staff management. As of June 2022, 119 events have been booked with 38 already booked for 2023.

Level of Service Provided in Budget:

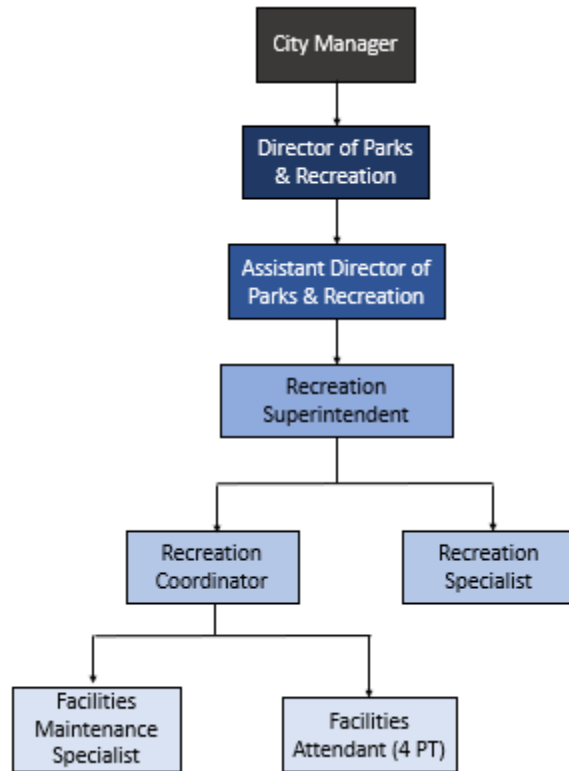
- Operations of the Events Center with an estimated 200+ events per year and revenues exceeding 700k annually
- Management of the campus as a whole

Prior Year Accomplishments:

- Answered over 600 inquiries and booked over 140 events
- Added a 5th caterer to our approved list to offer more variety to customers
- Grew social media following from zero to over 1,000 followers (Instagram)
- 95 Rentals booked for FY22 as of April 2022 and 119 for 2022 calendar year

Next Year Goals:

- Adjust the fee schedule details to accommodate daytime weekend rentals and off-times to take into account daytime event size and manage parking demands at the library
- Implement sample and pre-set floorplans for rentals working with the caterers to ensure the best flow and safety of all events
- Add user-friendly software such as DocuSign and Calendly to assist renters with signing documents, scheduling tours, etc.
- Increase Google reviews and feedback about the facility to gain marketing and new business



Community Center

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$669,969	\$742,532	\$787,028	\$844,262
Operating Expenses	\$232,803	\$292,082	\$272,987	\$375,282
Capital Outlay	\$0	\$0	\$0	\$15,000
Total	\$902,772	\$1,034,615	\$1,060,015	\$1,234,544

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	6	7	7	7
Part-time	12	12	12	12
Seasonal	9	4	7	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 and 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

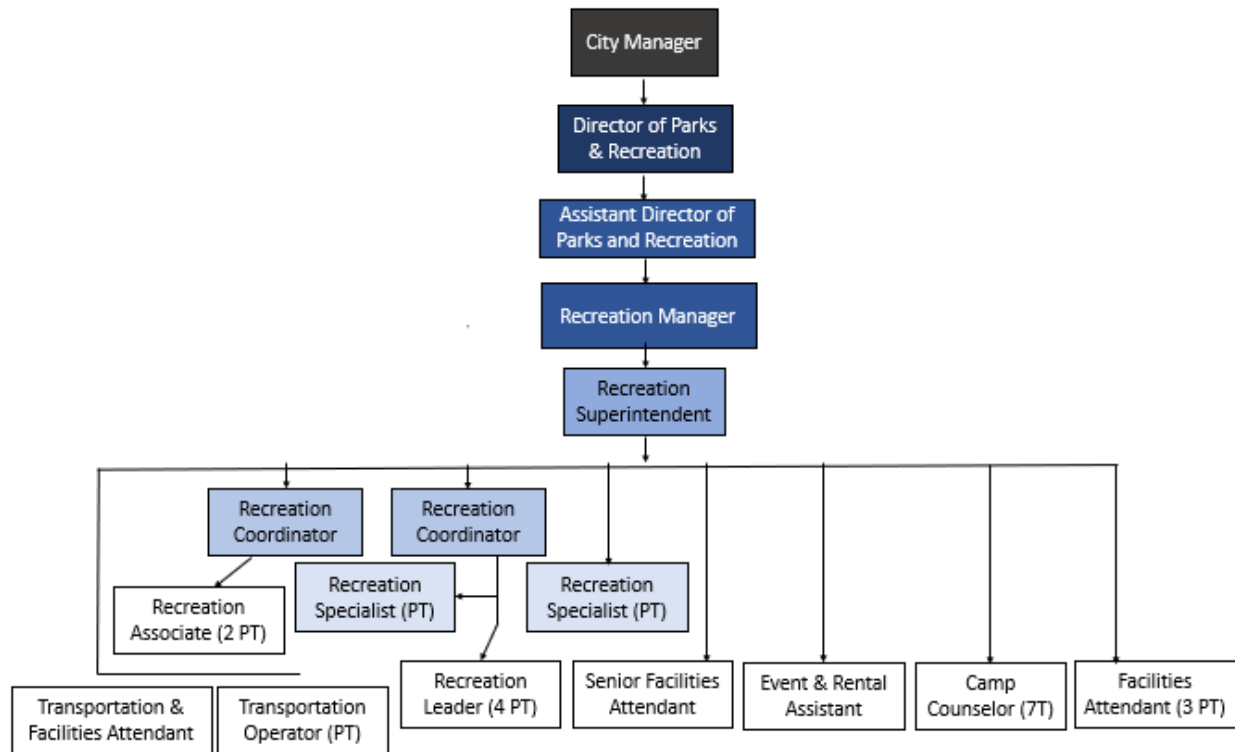
Prior Year Accomplishments:

- Continued the teen program with increased attention to education, job skills development, and practical life skills
- Successfully ran SYEP to help teens learn life tools and hold and maintain jobs
- Senior Activities and fitness with 15-30 attendees throughout covid
- Summer Camp program and After School program both operate at near capacity with 100 and 50 children, respectively- with Covid restrictions
- Assist with City-run events such as Snow In the Park, Christmas in the park, Easter Bunny Routes, etc.

Next Year Goals:

- Return to FY19 revenue levels
- Continue to collaborate with Family Fun and Aquatics to provide two new events for FY22
- Return to post-Covid Senior activities and adult activities, including bringing back the Senior Prom
- Create new kids, adults; senior programs run through the community center

- Enhance academic support services offered to our Elementary and Middle School Participants
- Continue Splash Float Swim program with Afterschool kids



Special Events

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$0	\$16,356	\$67,884	\$172,129
Operating Expenses	\$0	\$0	\$26,500	\$32,526
Capital Outlay				
Total	\$0	\$16,356	\$94,384	\$204,655

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time		1	1	3
Part-time				
Seasonal				

Transferred recreation coordinator and superintendent position to this division in FY23.

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

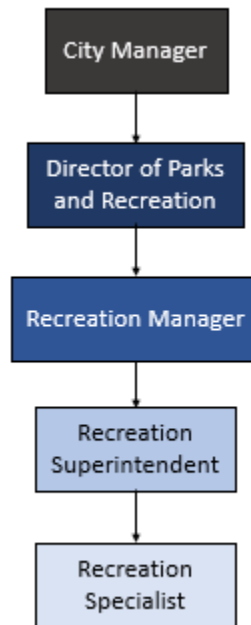
Prior Year Accomplishments:

- Parks and Recreation Ensured communication and coordination of events occurring within the City amongst various departments and City leadership
- We conducted monthly event meetings to ensure communication and coordination related to special events
- We continue to look for ways to improve the special events application process
- Enhance Parks and Recreation's social media and communication efforts with residents and other stakeholders

Next Year Goals:

- Evaluate if Asana is the most efficient way to run special events
- Continue to conduct monthly event meetings to ensure communication and coordination related to special events
- Continue to look for ways to improve the special events application process
- Enhance Parks and Recreation's social media and communication efforts with residents and other stakeholders

- Look into new ways of permitting City and resident Events.
- Create a new recurring City Special Event



Aquatics

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$257,475	\$335,146	\$373,382	\$335,924
Operating Expenses	\$81,265	\$94,758	\$81,956	\$80,453
Capital Outlay				\$0
Total	\$338,739	\$429,905	\$455,338	\$416,377

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	2	2	2	1
Part-time	-	7	13	12
Seasonal	14	4	0	0

Transferred one position to special events.

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:

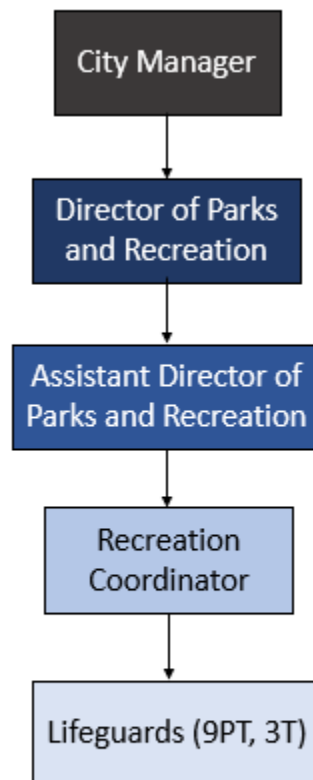
- Year-round operation of Cady Way Pool
- Expanded seasonal operations at Community Center Pool
- Year-round swim instruction and programming

Prior Year Accomplishments:

- The aquatic's Coordinator received her WSIT (Water Safety Instructor Trainer) Certification
- Held training for new lifeguards and hired almost entirely new staff
- Managed to keep both pools open and operational through lifeguard shortage during Covid
- Transitioned Cady Way Pool onto RecTrac system and upgraded internet speed to make sure it worked accordingly
- Begin replacement of Filtration Tanks at Cady Way pool
- Initiated the first Splash Float Swim Class with a Community Class to start the program
- The City Collaborated with surrounding Aquatic Facilities, including Winter Park Racquet Club, Interlachen Country Club, and American Red Cross, to perform lifeguard and lifeguard instructor courses

Next Year Goals:

- Complete installation of 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 levels
- Continue to collaborate with other recreation divisions within City to improve or increase event offerings
- Kick off Splash, Float, Swim program in Fall 2021/Spring 2022 in all schools in Winter Park
- Continue efforts to recruit and retain quality lifeguards and swim instructors
- Continue to increase social media presence
- Adding new classes, for example, Jr. Lifeguarding courses



Golf Course: Winter Park Golf Course (WP9)

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$427,820	\$426,968	\$438,084	\$511,240
Operating Expenses	\$360,870	\$410,292	\$377,998	\$418,424
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$788,690	\$837,260	\$816,082	\$929,664

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	7	7	7	7
Part-time	3	3	3	3
Seasonal				

Program Summary:

The Winter Park Golf Course (WP9) Division manages the day to day operations of the golf course and golf shop at the City of Winter Parks 9-hole golf course, maintenance of 9 hole course and surroundings, and operation of the historic Winter Park Country Club venue. 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 and term maintenance and upkeep of course.

Level of Service Provided in Budget:

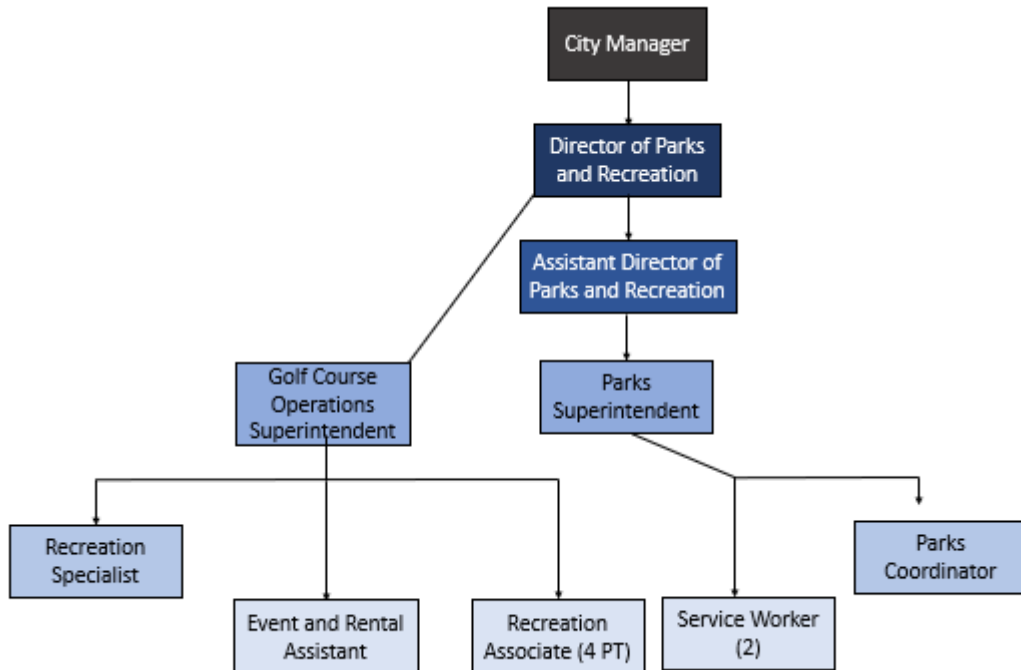
- Pro shop services over 40,000 rounds of golf per year
- Sales of food and beverages and merchandising of same
- Accommodation of tournaments and memberships
- Operation of WP Country Club Rental Venue
- Daily maintenance and preparation of course

Prior Year Accomplishments:

- Ranked #41 by Golf Magazine in the Top 50 9-Hole Golf Courses in The WORLD in February 2021
- Scored 4.8 out of possible 5 Total stars in Golf Advisor player reviews in 2021
- 3rd straight year where course has averaged 40k rounds or more
- Revenue exceeded \$1m second consecutive year with full cost recovery

Next Year Goals:

- Increase ranking in Worlds best Nine Hole Courses (Higher than #41)
- Surpass \$1.2 Million in total revenue for the year
- Surpass \$100K in merchandise sales for 2022
- Integration of WP9 and WP18 policies, procedures, and overall operations



Golf Course: Winter Pines Golf Course (WP18)

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				\$759,108
Operating Expenses				\$324,770
Capital Outlay				\$0
Total				\$1,083,878

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	-	-	-	8
Part-time	-	-	-	8
Seasonal				

Program Summary:

The Winter Pines Golf Course (WP18) Division manages the day to day operations of the golf course and golf shop at the City of Winter Parks eighteen-hole golf course, maintenance of 18-hole course and surroundings. 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 and term maintenance and upkeep of course.

Level of Service Provided in Budget:

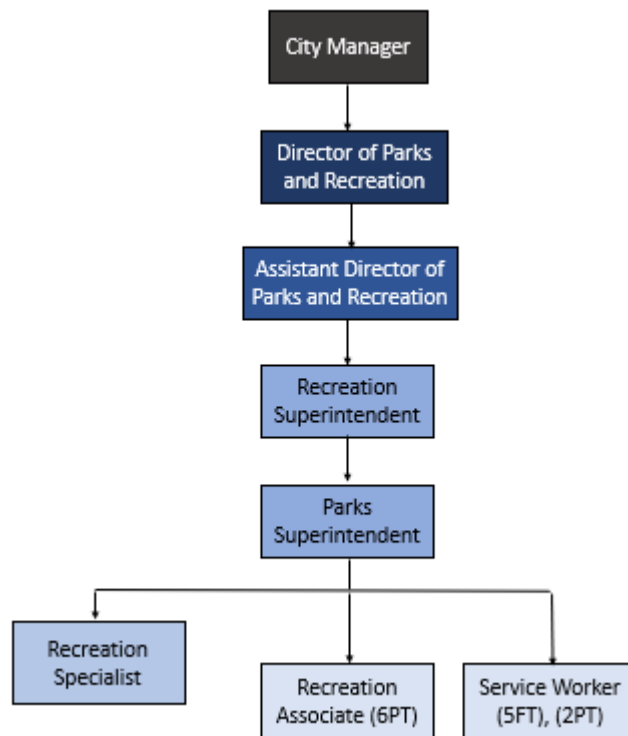
- Pro shop services over 50,000 rounds of golf per year
- Sales of food and beverages and merchandising of same
- Accommodation of tournaments and memberships
- Operation of driving range and contracted instructors
- Daily maintenance and preparation of course
- Oversee contracted food and beverage service

Prior Year Accomplishments:

- Purchase of course
- Transition of Winter Pines staff and operation to City of Winter Park operation
- Establish goals and priorities for Golf Advisory Board
- Secure Food and Beverage contractor to increase service level of club house

Next Year Goals:

- Develop Master Plan for WP18 and property through GAB
- Rebranding and integration of Pines into City social media and marketing
- Improve overall conditions and 'curb appeal' of golf course
- Integration of WP9 and WP18 policies, procedures, and overall operations
- Explore additional revenue and service opportunities for golf course



Urban Forestry

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$232,514	\$218,348	\$165,668	\$283,694
Operating Expenses	\$1,534,464	\$985,673	\$1,130,555	\$1,008,787
Capital Outlay	\$0	\$0	\$7,000	\$0
Total	\$1,766,978	\$1,204,022	\$1,303,223	\$1,292,481

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	6	5	3	4
Part-time	-	-	-	1
Seasonal				

Program Summary:

The Urban Forestry 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 Urban Forestry. 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

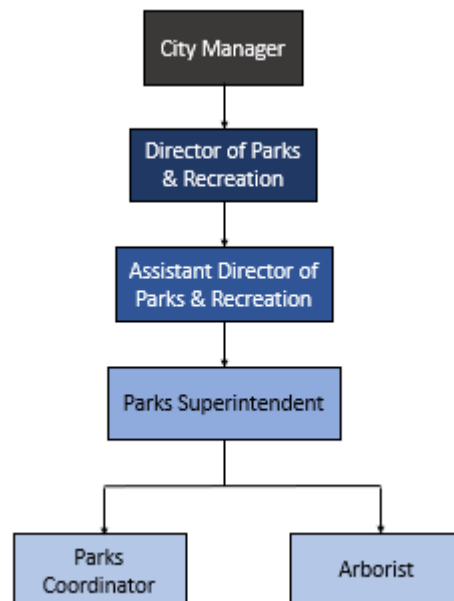
- Community Outreach – Participation in events including Run for the Trees, Earth Day in the Park, Duck Derby, GrowVember and the Annual trees for Peace planting and ceremonial dedication

Prior Year Accomplishments:

- Came in under budget after years of significant cost overruns
- Completed a canopy coverage analysis for the Sustainability Action Plan
- Sourced seven large live oaks for Progress Point at below market-value cost
- Increased species diversity through planting projects on city properties and rights-of-way
- Overhauled code violation process in partnership with Code Compliance

Next Year Goals:

- Get final approval for revisions to the City's Tree Preservation Ordinance
- Streamline watering program by expanding and more effectively utilizing supplemental watering systems
- Approval of revised Tree Preservation Ordinance by City Commission
- Award new landscape contract to two vendors.
 - One specializing in tree planting
 - One able to supplement on tree planting while also able to handle smaller-scale landscape and groundcover work



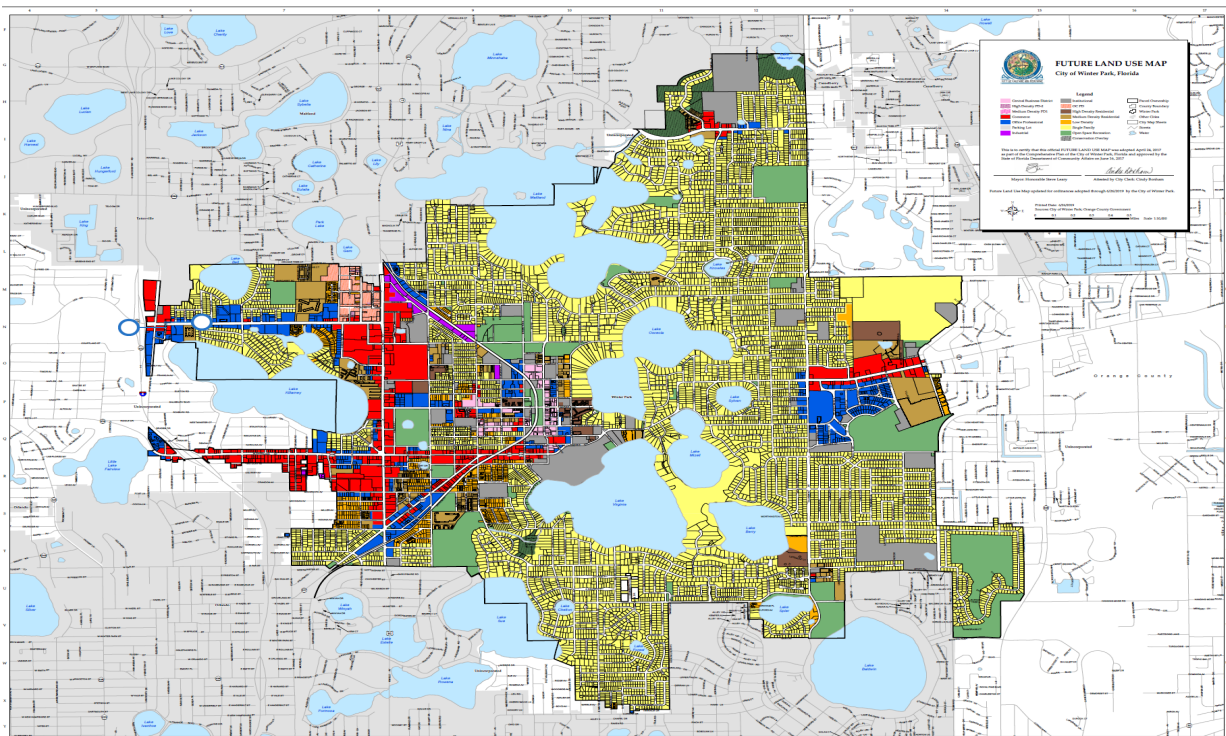


planning & transportation

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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Citizen, builder & other requests for code information, consultations, meetings to assist business start-ups, real estate transactions & building projects.	4,450	3,500	6,000	Taking Over Zoning Duties (setbacks) has doubled this category. This will likely lead to the need for a new position to assist with Zoning matters, especially setbacks.
Planning and Zoning Board applications processed including lakefront reviews.	65	35	40	Development is slowing likely due to economic concerns.

Planning

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$626,921	\$605,561	\$620,100	\$717,137
Operating Expenses	\$293,628	\$233,941	\$267,750	\$268,153
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$920,549	\$839,502	\$887,850	\$985,290

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	5	5	5	6
Part-time	-	-	1	1
Seasonal	-	-	-	-

Added Assistant Director position in FY22 and fully accounted in FY23.

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, Historic Preservation Board, and Board of Adjustments 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:

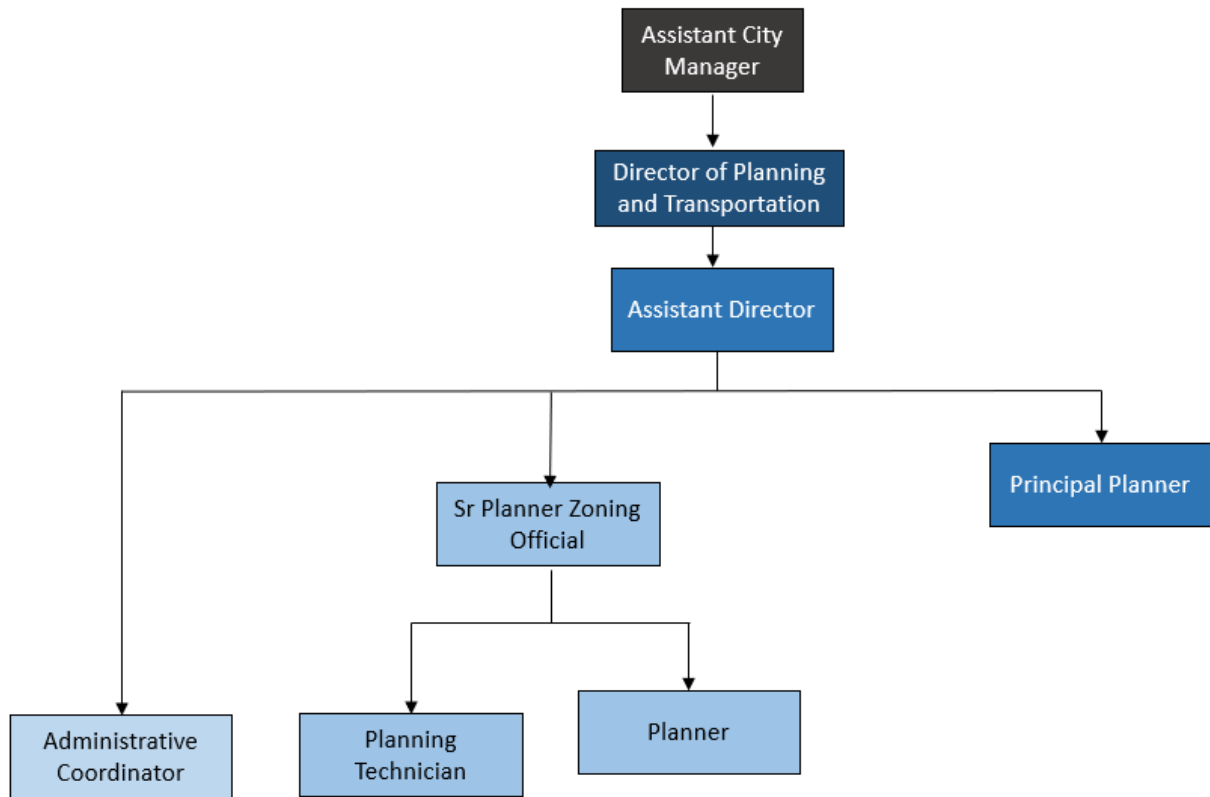
- Took over Zoning duties from the Building Safety & Permitting Department
- Took over responsibility of facilitating the Board of Adjustment, and processing variance applications
- Implemented and continued to address issues with the new fully online system of Energov for Business Certificates, allowing the 4,000+ businesses in Winter

Park to now be able to pay and apply for new licenses or renew their license online

- Finished the Orange Avenue Overlay, which was adopted by the City Commission
- Worked to have City Hall added the City Register of Historic Structures
- Became a Certified Local Government through the State Department of Historic Resources, opening the City up for grants related to Historic Preservation
- Added 12 homes to the Winter Park Register of Historic Structures, the best year ever for Historic Preservation in Winter Park
- Prepared Rational Nexus Study and Adopted an Affordable Housing Fee, and Mobility Fee.
- Began working on the West Fairbanks Corridor plans
- Worked with the Planning & Zoning Board to establish guidelines for the governance of meetings

Next Year Goals:

- 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
- Begin working on the 2024 Comprehensive Plan Update
- Produce a comprehensive update to the Zoning Code regulations
- Collaborate with Canin & Associates, to examine the West Fairbanks Avenue corridor
- Transition development applications to be submitted electronically via Energov software, and establish SOP and training sessions to assist the public with submittals
- Oversee the creation of the new Architectural Review group for the OAO
- Manage and facilitate new development applications through P&Z, HPB, BOA and City Commission
- Provide zoning review for building permits in accordance with the City's Zoning and Land Development Code regulations
- Continue to provide customer service to address and resolve the multiple daily citizen requests and concerns related to zoning, land development code, and architectural review



Transportation

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel		\$194,324	\$246,561	\$273,216
Operating Expenses		\$49,190	\$919,133	\$113,364
Capital Outlay		\$0	\$0	\$0
Total		\$243,514	\$1,165,694	\$386,580

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time		3	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:

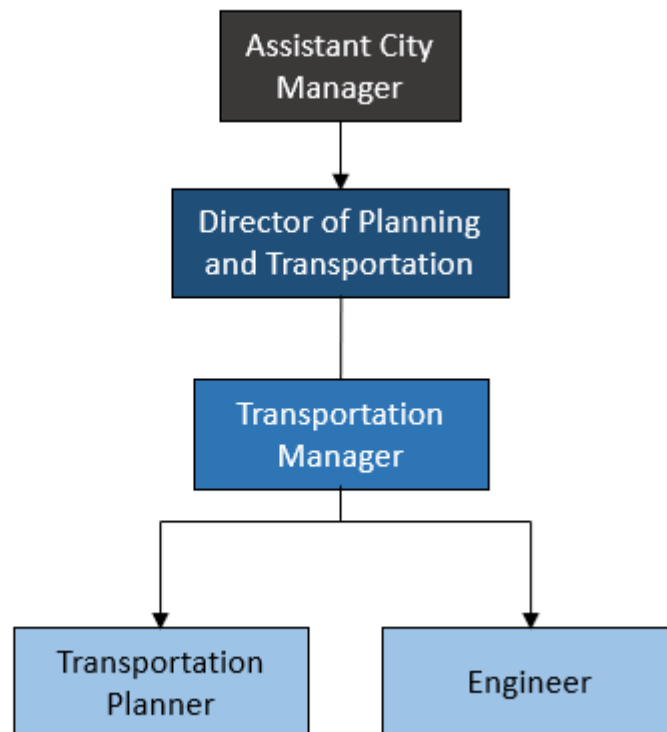
- The Division is dedicated to multi-modal transportation in Winter Park. This includes addressing current issues, create long-term capital project priorities, utilize emerging technologies and work with citizens to address issues in their neighborhoods

Prior Year Accomplishments:

- Created a Multi-Modal Transportation Impact Fee, which Commission adopted
- Re-vamped the City's sidewalk policy
- Fully implemented a new neighborhood traffic calming program
- Renewed the City's Quiet Zones
- Worked with the Commission on the Development of a Long-Range Capital Plan
- Finished the Killarney Estates Parklet, fixing a decades-old traffic issue
- Completed the Camellia Avenue sidewalk project
- Completed the New York Streetscape Phase I (Fairbanks Ave & New York Ave signal and intersection upgrade)
- Installed 7 Rectangular Rapid Flashing Beacons at crossings around the City
- Designed and began Construction on the Southbound Denning right turn lane at Fairbanks
- Started the design process for the Mayflower Trail
- Began planning on the Downtown Safety Bollard Project

Next Year Goals:

- Review all Traffic Studies/Analyses related to development proposals in-house
- Continue to work on updates to the Winter Park Transportation Master Plan
- Continue to install sidewalks/trails and Rectangular Rapid Flashing Beacons throughout the City
- Continue to improve traffic signals throughout the City, including the City-wide wireless traffic signal effort
- Create more opportunities for traffic discussions that are impacting Winter Park neighborhoods
- Complete the modeling of the 17-92 corridor
- Begin construction for New York Avenue Streetscape Phase II
- Complete the Downtown Safety Bollard Project





police

Police Department

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



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
% of emergency calls answered within 10 seconds	96%	96%	97%	
Average response time to priority one emergency calls for service	2:08	1:37	2:30	
Average response time to non- emergency priority three calls	5:12	4:22	4:30	
Neighborhood Advisory Newsletter Members	697	698	700	

Police Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$419,558	\$439,269	\$468,570	\$464,054
Operating Expenses	\$67,548	\$74,604	\$102,191	\$128,856
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$487,106	\$513,873	\$570,761	\$592,910

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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 goals 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

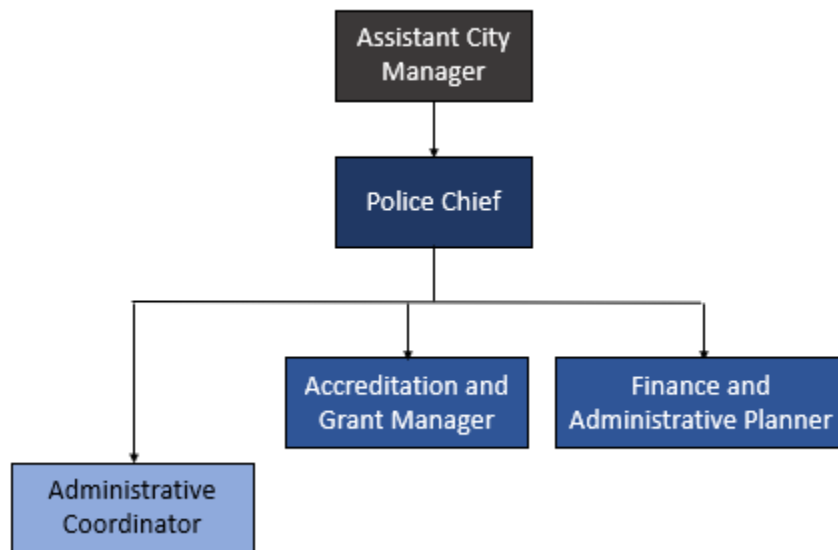
Prior Year Accomplishments:

- Sent two command level officers to the Southern Police Institute's Command Officers Development Course that was held locally in preparation for future promotional opportunities within the agency
- Underwent the department's re-accreditation process and was awarded our 3rd Excelsior level designation
- Implemented incentives for the Annual Physical Agility Test (PAT) for sworn personnel

- Obtained through grant funds the placing of the window in our lobby so a dedicated employee can contact visitors in a safe manner
- Obtained through grant funds hand-free bathroom fixtures throughout the police department

Next Year Goals:

- Continue to evaluate the organization for efficiency and effectiveness
- Continue to address crime, traffic, and quality of life issues
- Continue to develop and implement recruitment strategies to achieve staffing levels by exploring the possibility to hire qualified candidates prior to their graduation at local police academies



Police Records

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$231,238	\$244,406	\$302,005	\$318,995
Operating Expenses	\$16,894	\$21,268	\$14,769	\$20,028
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$248,131	\$265,674	\$316,774	\$339,023

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	5	5	5	5
Part-time	1	0	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 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 (Florida 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

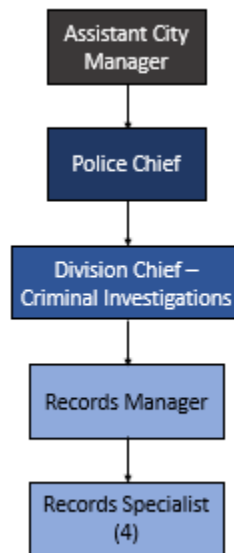
Prior Year Accomplishments:

- Obtained full staffing with a qualified candidate
- Initiated conversion from Uniform Crime Reporting (UCR) to Florida Incident-Based Reporting System (FIBRS) crime reporting
- Continued verification of all reports and documents from Patrol, Special Operations, Community Services, and Criminal Investigations Divisions into Cafeweb (Report Management System)
- Continued historical report review and appropriate storage and destruction

- Obtained through grant funds the replacement of the microfilm scanner to include training
- Assumed the role as the primary contact for the Public Safety lobby

Next Year Goals:

- Accelerate the destruction rate of records meeting the retention term
- Cross-train staff on specialized assignments
- Launch long term project of indexing and digitizing rolls of microfilm
- Submit FIBRS crime report to FDLE
- Provide training for employees on Florida records laws



Professional Standards and Training

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$627,449	\$670,650	\$653,740	\$567,803
Operating Expenses	\$52,586	\$57,806	\$75,862	\$75,099
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$680,034	\$728,455	\$729,602	\$642,902

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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

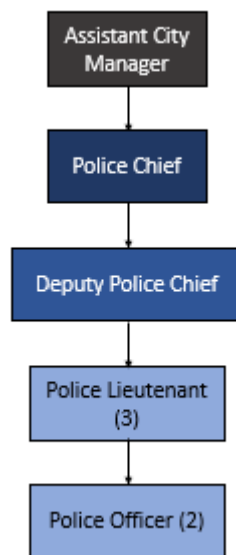
Prior Year Accomplishments:

- Expanded training topics being provided to officers on media platforms which included training on investigations, traffic and crime prevention strategies

- Successfully passed the re-accreditation process and was awarded the department's 3rd Excelsior level designation
- Provided new de-escalation and bias-free training for all sworn members
- Completed rifle replacement and training program by upgrading equipment to provide increased community safety

Next Year Goals:

- To provide internal advanced classes to officers
- Increase frequency of scenario based, de-escalation and defensive tactics training for officers
- Increase certifications and provide mentorship to new high liability instructors who will eventually become the lead instructors of the agency



Uniform Patrol

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$4,918,303	\$5,263,186	\$5,773,030	\$5,780,989
Operating Expenses	\$701,815	\$762,970	\$1,022,136	\$1,081,994
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$5,620,118	\$6,026,156	\$6,795,166	\$6,862,983

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	40	40	43	44
Part-time	1	1	1	1
Seasonal	-	-	-	-

Decline in Personnel costs in FY23 due to favorable pension obligation costs.

Program Summary:

Officers assigned to Patrol are the most visible members of the Department. High visibility and omnipresence not only can deter criminal activity, but also 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

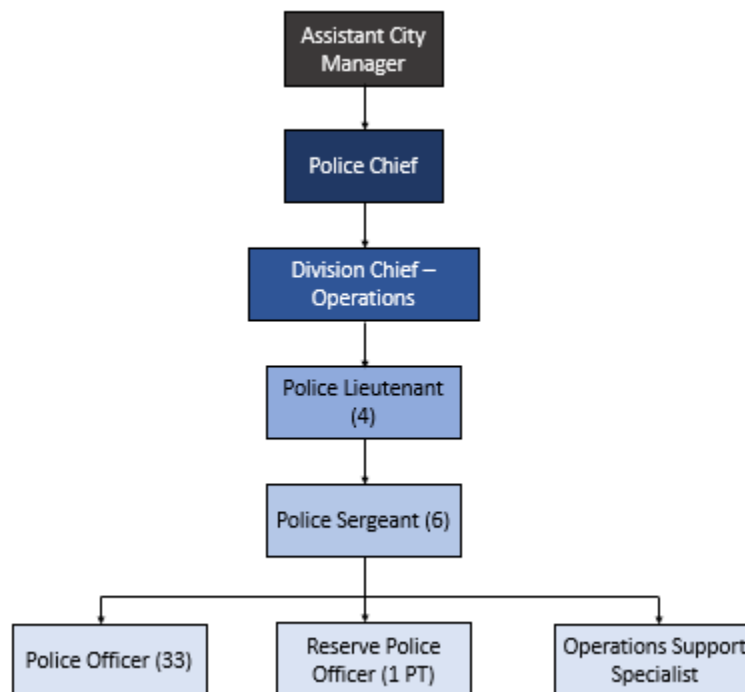
- Respond to citizens in crisis and direct them to appropriate community resources

Prior Year Accomplishments:

- Several supervisors attended Primary Leadership Courses held at Valencia State College
- All Patrol supervisors and managers were provided with necessary computer equipment to adapt to organizational restructuring
- Started the process of revising the Field Training Program
- Obtained full staffing for patrol officers and supervisors
- Established liaison officers in a public housing community
- Increased the number of Field Training Officers
- Addressed on-going traffic related issues through increased traffic enforcement

Next Year Goals:

- Shifts will conduct in-service training, including the use of practical exercises, to familiarize all officers with new patrol concepts
- Conduct and document high visibility traffic enforcement to promote traffic safety in identified locations based on intelligence and citizen input
- Continue to revise the field training program and transition to electronic documentation to allow more efficient review of officer progress
- Maintain full staffing on the patrol shifts
- Implement a new Community Service Officer Pilot Program with addition of a new position, evaluate the possible future expansion of the program.



Traffic Enforcement

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,586,602	\$1,521,884	\$1,463,945	\$1,566,428
Operating Expenses	\$552,696	\$551,805	\$654,695	\$689,072
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,139,298	\$2,073,689	\$2,118,640	\$2,255,500

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	12	12	11	11
Part-time	8	9	9	10
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 traffic crashes including 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

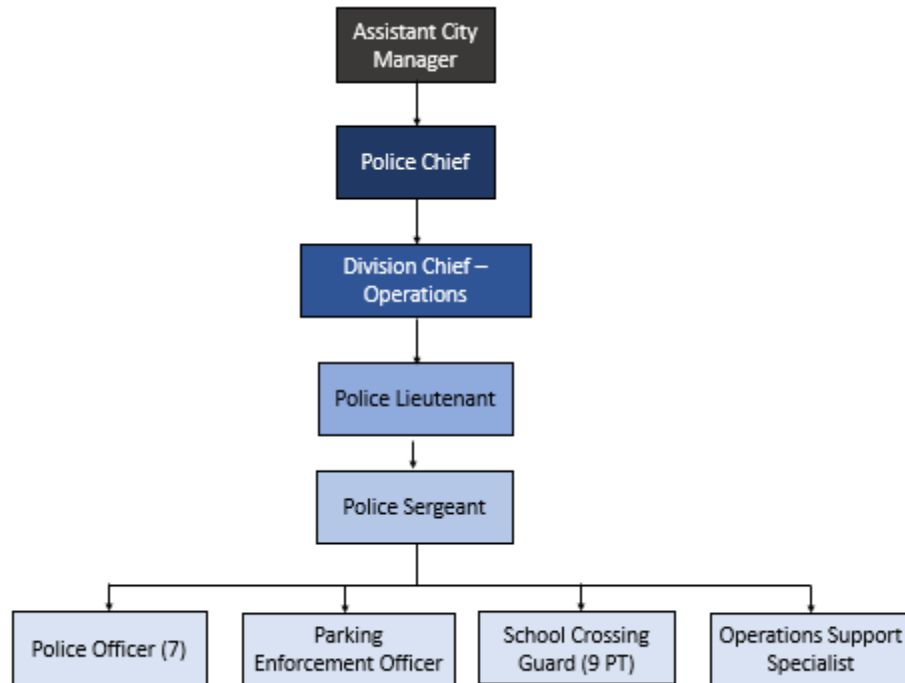
- Conduct parking enforcement duties to ensure compliance of local and state parking laws
- Continued participation with the Bike/Pedestrian Board to focus efforts on safety
- Conduct child safety seat inspections to increase occupant safety and ensure compliance with state laws
- Manage Red Light Camera Program
- Manage and coordinate special details occurring throughout the City

Prior Year Accomplishments:

- Traffic complaints were addressed with selective enforcements and area patrols
- An “Event Staffing Guideline” was created to determine proper staffing numbers for special events
- Worked with City officials to facilitate the ordering of safety bollards
- Lakes patrol coverage was maintained and a new boat was approved and ordered
- Implementation of Special Detail invoicing from the Power Detail system into Executime (payroll system) was accomplished

Next Year Goals:

- Increase boat patrols of our lakes and waterways from April through September to a more full-time rotation to better address complaints and improve education and enforcement efforts
- Offer Field Sobriety training classes twice yearly to improve officer confidence and ability in an effort to better address DUI enforcement
- Regularly deploy the law enforcement radar “Speed Spy” to monitor traffic related hot spots and gather proper intelligence data in areas of concern
- Facilitate the relocation of two red light cameras due to DOT regulatory changes
- Obtain a high performance 3D laser scanner for detailed measurements and 3D documentation of complex environments, both indoor and outdoor



Canine Patrol

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$115,095	\$123,138	\$117,613	\$119,534
Operating Expenses	\$18,138	\$17,532	\$21,487	\$24,635
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$133,234	\$140,671	\$139,100	\$144,169

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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 aiding 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:

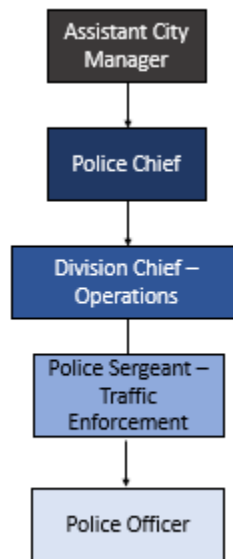
- Respond to calls for service
- Assist patrol officers as needed
- Conduct area and building searches
- Conduct tracks to locate suspects or missing persons
- Conduct searches for articles
- Certified Canine Team
- Conduct Canine educational demonstrations
- Conducts high visibility patrols

Prior Year Accomplishments:

- The Canine Team was incorporated into the department's recruiting video
- Winter Park Canine Team responded to all requested calls for assistance from other agencies
- Training equipment was updated to meet specific unit needs
- Renewed drug certification was obtained

Next Year Goals:

- Increase training for tracking and drug identification
- Increase positive education and interaction with the public specifically targeting schools
- Continue interagency training and assistance



Criminal Investigations

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,610,665	\$1,523,024	\$1,535,815	\$1,555,460
Operating Expenses	\$161,870	\$174,416	\$214,998	\$221,118
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,772,534	\$1,697,440	\$1,750,813	\$1,776,578

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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 Intelligence 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 Intelligence 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

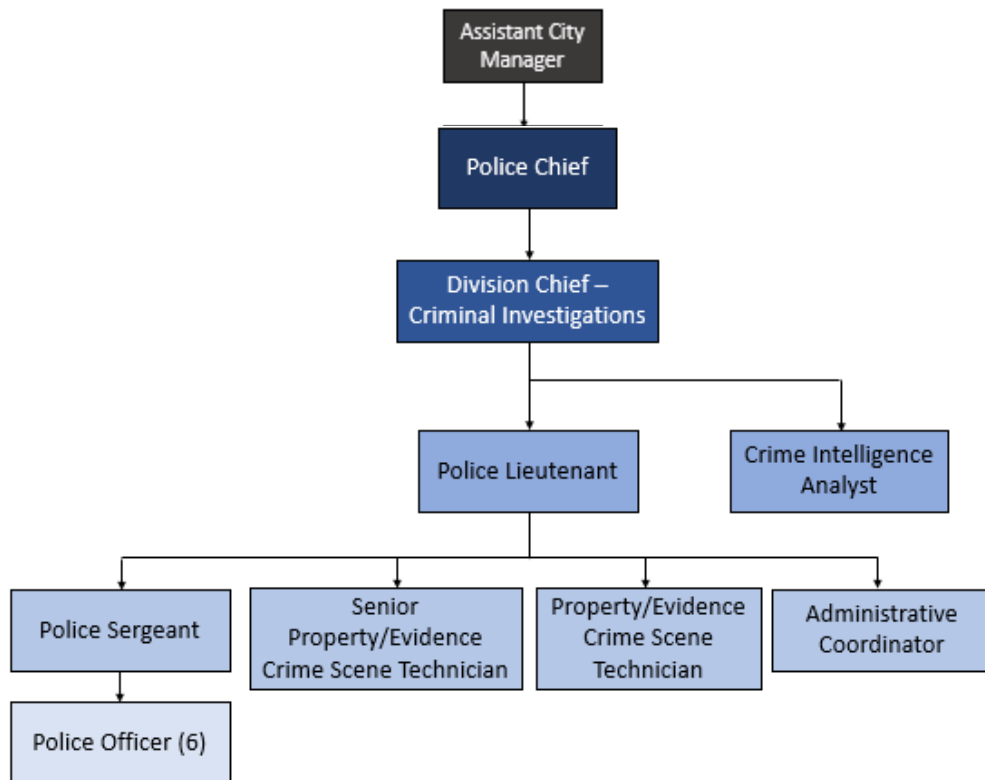
- Consistently working towards improvement of case clearances by use of advanced investigative and evidence techniques
- Effect arrests upon finding probable cause
- Write search warrants for evidence related to criminal acts
- Provide support services to the Patrol Division on major investigations

Prior Year Accomplishments:

- Continued participation in regional task forces/intelligence groups and facilitated the reorganization of a previous intelligence group that had been disbanded due to COVID-19
- Designed and implemented new case assignment tracking system
- Provided literature to the Community Services Division in order to educate and raise awareness regarding fraud related crimes and trends on a monthly basis
- Replaced and upgraded evidence refrigerator storage containers to current/modern standards to preserve biodegradable evidence
- Obtained through grant funds a fuming chamber and camera equipment for the crime scene and evidence technicians

Next Year Goals:

- Train and certify a new latent print examiner for the Automated Fingerprint Identification System (AFIS)
- Implement new internship/mentorship program for crime scene & evidence technician
- Modernize storage capabilities from compact discs to USB flash drives to keep up with contemporary standards
- Attendance of the National Forensic Academy for our crime scene and evidence technician
- Acquire certifications through the Florida Law Enforcement Analyst Academy hosted by the Florida Department of Law Enforcement (FDLE)
- Join professional associations related to specialized investigations and obtain professional certifications
- Participate in continuing education classes for digital forensics
- Ensure all new detectives attend death/injury investigation training classes/seminars



Selective Enforcement

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$930,318	\$933,367	\$892,904	\$1,129,812
Operating Expenses	\$105,098	\$129,076	\$166,718	\$178,329
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,035,416	\$1,062,443	\$1,059,622	\$1,308,141

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	9	9	6	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The primary objective of the I.C.I.U./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 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:

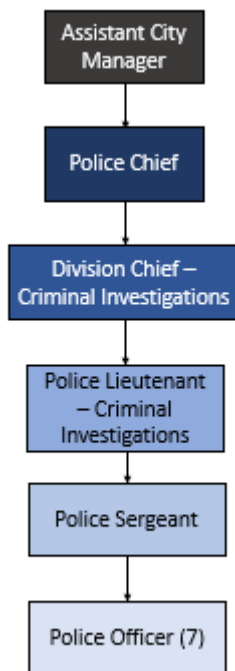
- Respond to drug tip hotline complaints
- Conduct street level illegal drug and narcotic investigations
- Conducts investigations involving vice related activities
- Conduct underage alcohol enforcement activities
- Provide real-time support through the monitoring of electronic media sources
- Conduct 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:

- Filled the vacant I.C.I.U./Street Crimes positions with qualified candidates
- Surveillance equipment was updated to sustain and increase the capability of covert operations
- Sex offender checks were conducted regularly and all new sex offender registrations, within the city, were verified and checked
- Warrant checks for outstanding offenders within the city were conducted
- Trending crime areas were identified and targeted enforcement was conducted
- Created a “Real Time Crime Center” that monitors numerous real time cameras within the city

Next Year Goals:

- Continue sex offender checks to ensure compliance
- Integrate businesses that have the capability of granting access to our camera system as part of our Real Time Crime Center
- Maintain case tracking system for drug tips and leads
- Upgrade intelligence-based policing and build a mapping system with all public schools in the city
- Implement monthly training within the unit



Community Services

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,330,019	\$1,311,224	\$1,216,168	\$1,214,153
Operating Expenses	\$128,551	\$114,161	\$133,708	\$155,794
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,458,570	\$1,425,385	\$1,349,876	\$1,369,947

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	9	9	10	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, Senior's First food pantry 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:

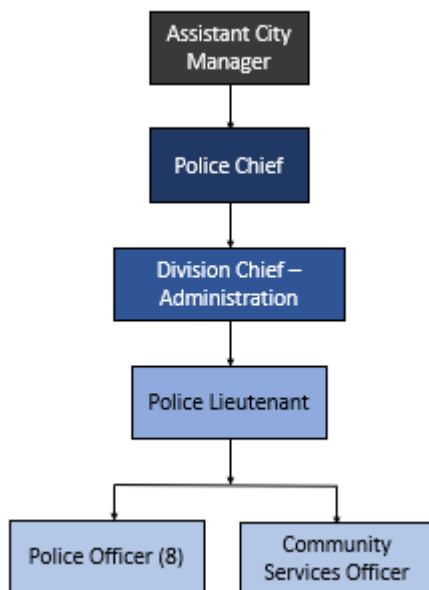
- 8 officers, 5 of which are assigned to the schools
- Organize and facilitate neighborhood and business watch meetings
- Approve commercial construction building permits
- Conduct residential and business security surveys using CPTED (Crime Prevention Through Environmental Design) and CPP (Crime Prevention Practitioner) principles
- Organize and facilitate community meetings and events
- Prepare and release press releases involving events of significant police activity

Prior Year Accomplishments:

- Utilized social media platforms to enhance communication between police and our citizens, which resulted in our follower engagement increasing by approximately 21%
- Completed last year's Citizen's Police Academy (Suspended due to COVID restrictions)
- Developed a recruitment video and new recruitment material to solicit recruits.
- Reintroduced the National Night Out event to the community
- Implemented an "Adopt a family" program during the holidays providing food and toys to needy families within the community
- Developed a new Lockbox audit program

Next Year Goals:

- Explore the efficacy of instructing new personal safety programs
- Work towards all crime prevention officers receiving a Crime Prevention and CPTED Designation from the Attorney General's Office
- Continue to develop crime prevention efforts via webinars
- Empower other department members to participate in recruitment efforts
- Explore the possibilities of starting a police summer camp targeting middle school aged students
- Train additional bike officers to increase community contacts and public relations



Emergency Communications

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,192,135	\$1,149,687	\$1,324,607	\$1,314,538
Operating Expenses	\$134,455	\$151,979	\$186,128	\$202,843
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,326,590	\$1,301,666	\$1,510,735	\$1,517,381

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	14	14	16	16
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 96% 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

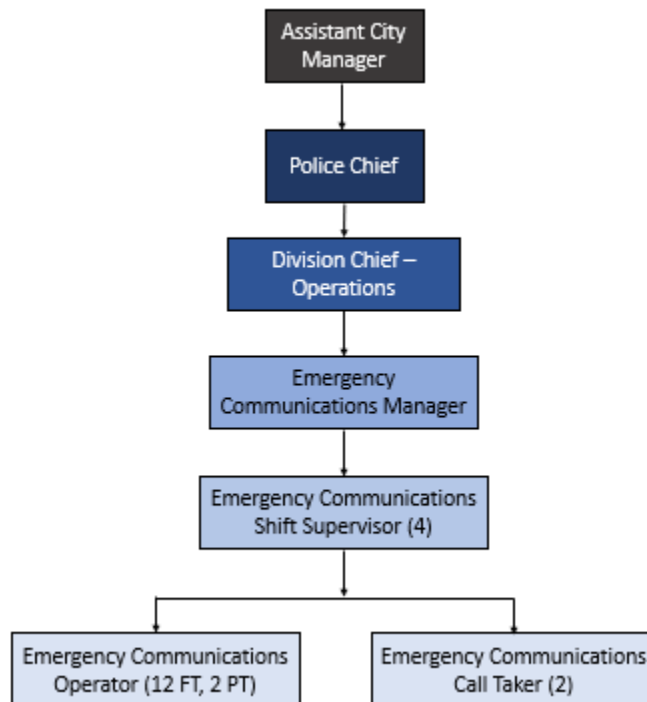
Prior Year Accomplishments:

- Achieved the average answer time of within 10 seconds for 911 calls 96% of the time
- Priority calls were generated and sent up for dispatch within 90 seconds 95% of the time
- Non-Emergency calls were generated and sent up for dispatch within 3 minutes 90% of the time

- Obtained computers through grant funding that provided the capability of emergency operation of the communication center from an offsite location

Next Year Goals:

- Increase 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
- Create a recruiting video for Emergency Communications
- Team up with SROs for school presentations with the subject of calling 911



HIDTA Grant Program

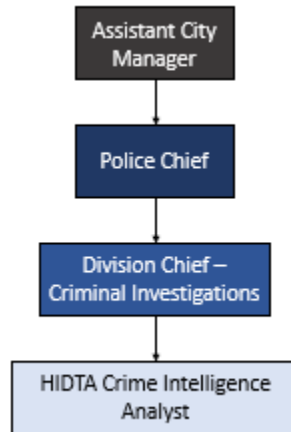
Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$86,372	\$88,198	\$64,198	\$72,399
Operating Expenses	\$975,939	\$1,372,228	\$977,691	\$58,616
Capital Outlay	\$8,800	\$0		
Total	\$1,071,111	\$1,460,425	\$1,041,889	\$131,015

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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. In FY23, personnel costs will remain with the city with the county to handle most operating costs directly.





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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Road miles paved	4.5	2.8	15	
% of streets meeting or exceeding PASER 5 condition rating	90%	90%	85%	
Construct new sidewalk (feet)	1385	285	1500	

Public Works Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$459,001	\$408,613	\$373,884	\$371,531
Operating Expenses	\$44,828	\$33,494	\$33,829	\$26,570
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$503,829	\$442,107	\$407,713	\$398,101

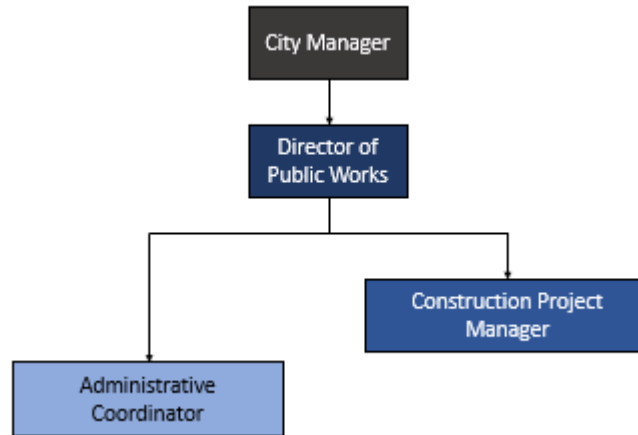
No. of Positions	Actual FY19	Actual FY20	Projected FY21	Budgeted FY22
Full-time	3	3	3	3
Part-time	-	-	-	-
Seasonal				

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



Engineering

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$506,420	\$354,095	\$358,325	\$386,266
Operating Expenses	\$74,251	\$49,798	\$74,602	\$73,289
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$580,671	\$403,893	\$432,927	\$459,555

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	7	8	4	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:

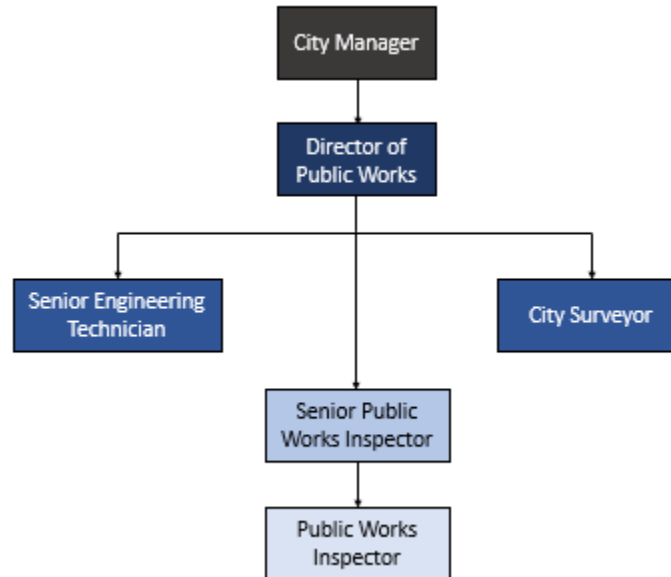
- Maintains official technical records
- Continue to review and issue Rights of Way permits
- Prepare design contract bid packages for CIP projects, Operations, and Maintenance programs
- Oversee sidewalk replacement and repair program
- Oversee City construction projects
- Continue to design plans for in-house projects
- Manage subcontractors
- Provide Surveying services and plat review

Prior Year Accomplishments:

- Maintained required NPDES reporting to FDEP and permit compliance
- Completed re-design of Mead Gardens parking lot improvements
- Completed re-design of the Comstock parking improvements adjacent to MLK Park
- Design of the Seminole County/Winter Park Ditch Piping project
- Design and build of Public Works Compound wash bay

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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$263,832	\$105,496	\$173,008	\$190,028
Operating Expenses	\$63,125	\$41,292	\$57,304	\$58,501
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$326,957	\$146,788	\$230,312	\$248,529

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	3	3	2	2
Part-time	-	-	-	-
Seasonal				

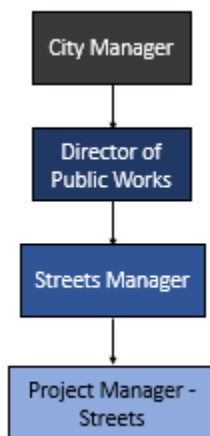
Most positions were vacant in FY21.

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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$237,168	\$242,948	\$247,100	\$263,990
Operating Expenses	\$142,300	\$158,589	\$212,133	\$233,607
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$379,469	\$401,536	\$459,233	\$497,597

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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:

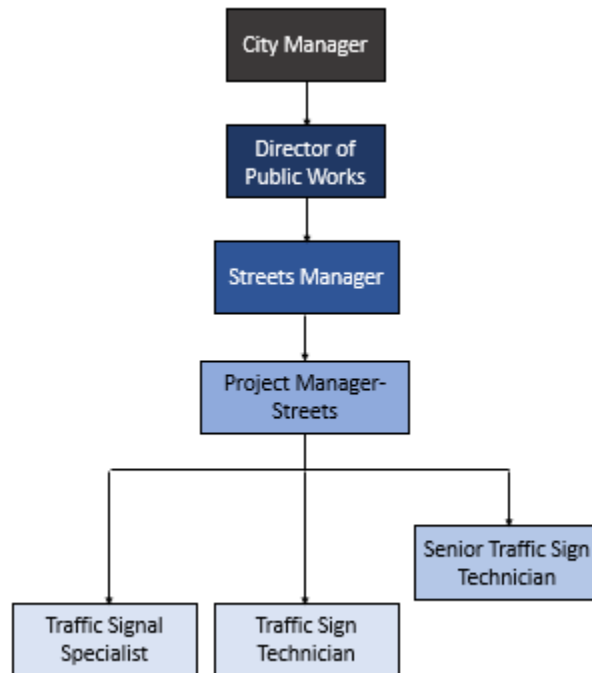
In accordance with State and Federal guidelines, 53 signalized intersections and 11 flashing signalized school zones/pedestrian crossings are in place to ensure the safe and timely movement of pedestrians, cyclists, and motorized vehicles throughout the City. These signals and school zones are inspected 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 Morse Boulevard adjacent to new Library and Event Center, and also on Denning Drive at Valencia College
- 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
- Supported signal upgrade at Fairbanks/New York Avenue intersection

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
- Continue controller upgrades to allow communication/coordination



The Construction Project Supervisor position is counted in the Streets Admin division.

Street Lighting

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$377,691	\$391,914	\$390,000	\$440,000
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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$256,495	\$318,052	\$430,000	\$500,000
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 250 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.

Street Paving

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$310,924	\$307,052	\$341,811	\$375,858
Operating Expenses	\$313,447	\$257,596	\$668,755	\$674,664
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$624,370	\$564,648	\$1,010,566	\$1,050,522

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	6	6	5	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:

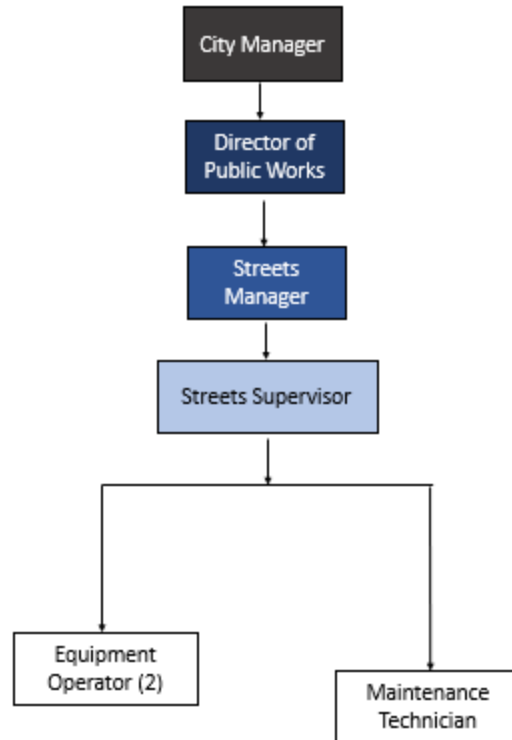
- Maintain at least 85% of asphalt roads in PASER level 5 or above

Prior Year Accomplishments:

- Completed Paving on Stovin, Lincoln Cir, 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. Streets funded in FY22 yet to be paved are S New York Avenue, Park North Subdivision, Trismen Terrace neighborhood, Windsor Drive and Lakefront Boulevard

Next Year Goals:

- Pave Whitehall Drive, Summerfield Road, Golfside Drive, Green Drive, Via Lombardy
- Pave minor roads with a PASER rating 5 or under totaling 8 miles city wide



Facilities Management

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$128,951	\$356,000	\$442,503	\$636,208
Operating Expenses	\$2,063,693	\$1,678,800	\$2,386,785	\$2,469,226
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,192,644	\$2,034,800	\$2,829,288	\$3,105,434

Facilities was fully outsourced in FY19 but partial brought in-house in FY 21

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	-	5	6	8
Part-time	-	-	-	-
Seasonal				

Services were largely outsourced in FY20. Added HVAC position in FY22 and Project Coordinator in FY23.

Level of Service Provided in Budget:

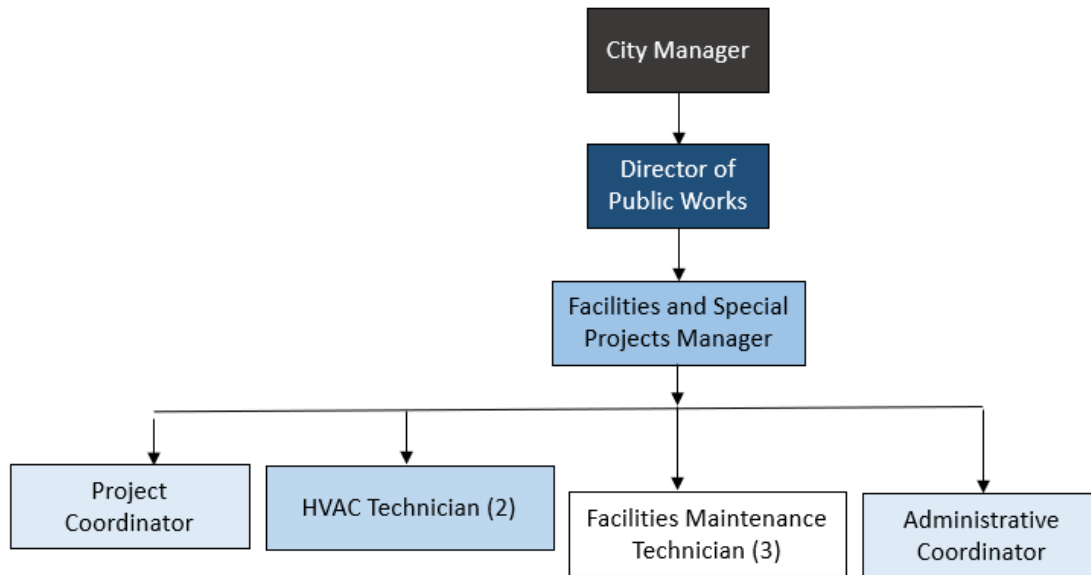
- The service provided by the team, includes all functions necessary to properly maintain City facility assets to ensue effective and long-term viability. This effort includes all HVAC, waterproofing, painting, roofing, flooring, electrical, plumbing and janitorial of over 200 buildings and structures city wide.

Prior Year Accomplishments:

- Replaced over 50 tons of HVAC citywide
- Reroofed over 10,000 sf of buildings citywide
- Refinished or revitalized over 100,000 sf of flooring
- Painted over 15,000 sf of interior and exterior buildings
- Inventoried, assessed, and certified all fire safety devices in all buildings

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)
- Increase response and job completion times





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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Distance of Drainage Pipes Cleaned (linear feet)	29,690	4,185	32,000	
Volume of debris Removed (cubic yards)	497	250	500	
Average lake clarity	8.26	7.55	7.2	

Stormwater Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$371,821	\$369,658	\$388,371	\$392,858
Operating Expenses	\$69,297	\$67,439	\$86,337	\$91,281
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$441,117	\$437,097	\$474,708	\$484,139

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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:

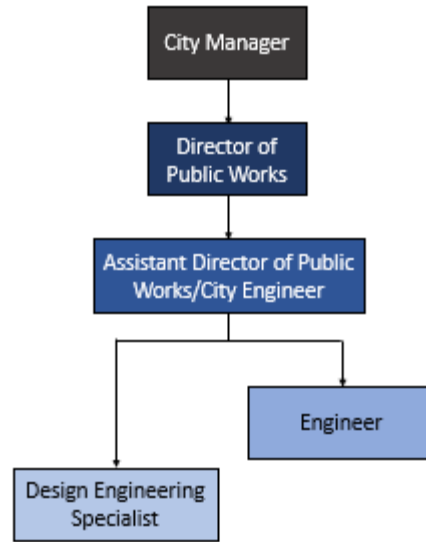
- Develop plans and improvements to City stormwater
- Supervises the work of the Stormwater Division maintenance crews
- Ensures compliance with its NPDES (National Pollution Discharge Elimination System) permit
- Update the Stormwater 5 Year CIP Plan

Prior Year Accomplishments:

- Design and implementation of Lakefront Blvd, inlet improvements
- Design and implementation of the Pinetree/Via Amalfi/Via Lombardy pipe rehab project
- Completed the Rippling Lane pipe rehab project
- Completed the grant application for the Nicolet Pond stormwater treatment project

Next Year Goals:

- Manage implementation of St. Andrews Trail/ditch project
- Manage implementation of the Seminole County ditch piping project



Streets Drainage

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$468,572	\$703,391	\$854,786	\$918,408
Operating Expenses	\$382,045	\$521,533	\$550,872	\$564,147
Capital Outlay	\$0	\$0	\$30,000	\$0
Total	\$850,617	\$1,224,924	\$1,435,658	\$1,482,555

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	7	11	13	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:

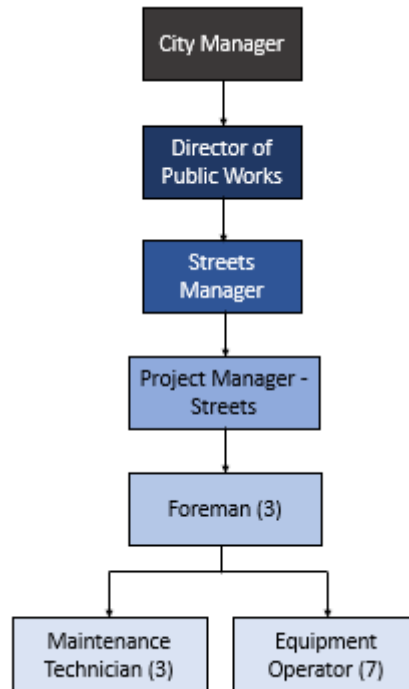
- Repair /maintenance of inlets and underground storm pipe
- Cleaning and reshaping existing drainage ditches to ensure proper runoff
- Inspecting all treatment systems weekly and maintain as necessary to ensure optimum treatment

Prior Year Accomplishments:

- Cleaned and Inspected 500 Catch Basins
- Installed 800lf of pipe
- Removed 497 Cubic Yards of debris from various inlets and treatment systems.
- Installed 700lf of curbs at various Locations
- Removed 200 cubic yards of debris from Lake Medsen
- Completed construction of Winter Park Road Pond

Next Year Goals:

- 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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$55,662	\$21,717	\$0	\$0
Operating Expenses	\$268,249	\$279,217	\$275,774	\$296,141
Capital Outlay				
Total	\$323,910	\$300,934	\$275,774	\$296,141

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	1	1	0	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:

- Removed 3720 cubic yards of debris
- Swept 6240 curb miles total

Next Year Goals:

- Continue to check and catalog all storm Inlets for GIS
- Develop and implement bread crumb tracking



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.



Key Performance Indicators

Indicator	Actual FY21	FY22	Goal FY23	Notes
CRA TIF Revenue Growth	14.8%	7.4%	8.0%	Based on DR-420 prelim. data from County
CRA Capital Improvement Plan	1,747,762 (actual)	4,065,000 (budgeted)	2,740,000 (budgeted)	The plans are moving forward and the Action Items are being implemented.

Community Redevelopment Agency

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$338,562	\$353,962	\$422,833	\$509,883
Operating Expenses	\$336,583	\$356,508	\$671,709	\$622,503
Capital Outlay	\$0	\$0	\$6,567	\$0
Total	\$675,145	\$710,469	\$1,101,109	\$1,132,386

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	5	4	4	4
Part-time	-	-	-	-
Seasonal	-	-	-	-

FY23 includes sharing of half of the grant writing position shared with OMB. Above summary does not include debt service, org support, capital projects and reimbursements. Those are fully disclosed in the Fund Summary section.

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:

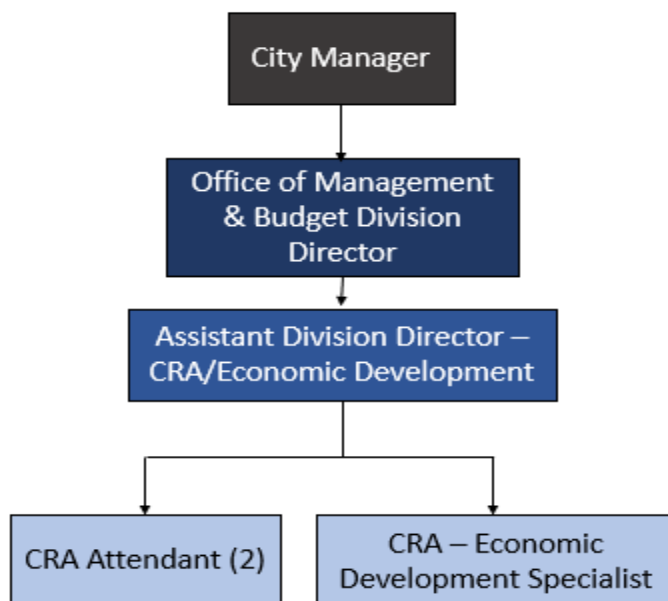
- Community Initiatives: Provided funding to continue the operations of the Heritage Center, Welbourne Nursery, Depugh Nursing Home, and Winter Park Playhouse. Provide programs for the Community Center and events such as "popcorn flicks" movies in the park. Offered business/resident assistance in the form of sales generation opportunities, capital projects, and marketing
- 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:

- Full construction documents complete and funding secured for Central Park Stage project
- Completion of New York Avenue Phase I streetscape project, concept approval for Shady and MLK Park enhancement projects
- Approval of Economic Development Advisory Board (EDAB) Strategies and Action Plan
- Updated the Capital Improvement Plan for the next 5 years
- Continued support for community initiatives such as SYEP, organizational support, popcorn flicks, housing rehabilitation, and business façade programs

Next Year Goals:

- Begin construction on New York Avenue Phase II
- Complete Central Park Stage project
- Pursue construction of Shady and MLK Park enhancements
- Evaluate restrooms and other amenity designs and locations in the Central Park/West Meadow area
- Continue to carry out economic development objectives consistent with Economic Development initiatives and Commission directives
- Execute actions identified in the EDAB action plan including data analytics, improving the downtown core, business retention and recruitment strategies, and facilitation and ombudsman ship

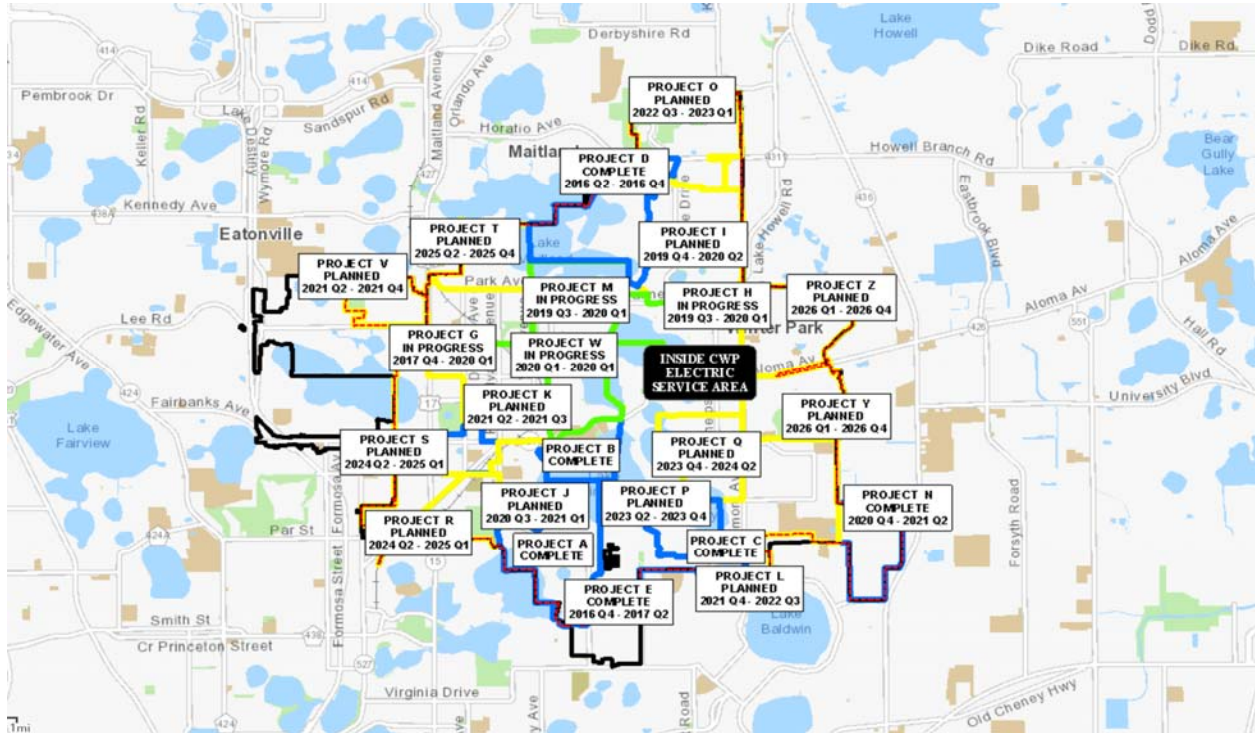




electric utility

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.



Key Performance Indicators

Indicator	Actual FY21	Rolling 12 month	Goal FY23	Notes
System Average Interruption Duration Index (SAIDI)	37	45 (April)	30	Measures the average duration of outage (minutes) a customer experiences in a year
Annual Undergrounding Miles Completed	8.1	8.3 (April)	8	
WPE Electric Rates as a % of State Municipal Average	95.2%	101%	<105%	Average Monthly bill for 1,000 kWh residential customer + 6% franchise fee. Rolling 12 mo. basis
Debt Service Coverage	3.71	4.3	>1.5	Measure of financial performance

Note: FMPA has set a goal of 60 minutes for Florida municipalities.

Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,011,814	\$975,648	\$1,047,754	\$1,015,401
Operating Expenses	\$352,152	\$415,979	\$419,146	\$484,832
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,363,966	\$1,391,627	\$1,466,900	\$1,500,233

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	7	8	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:

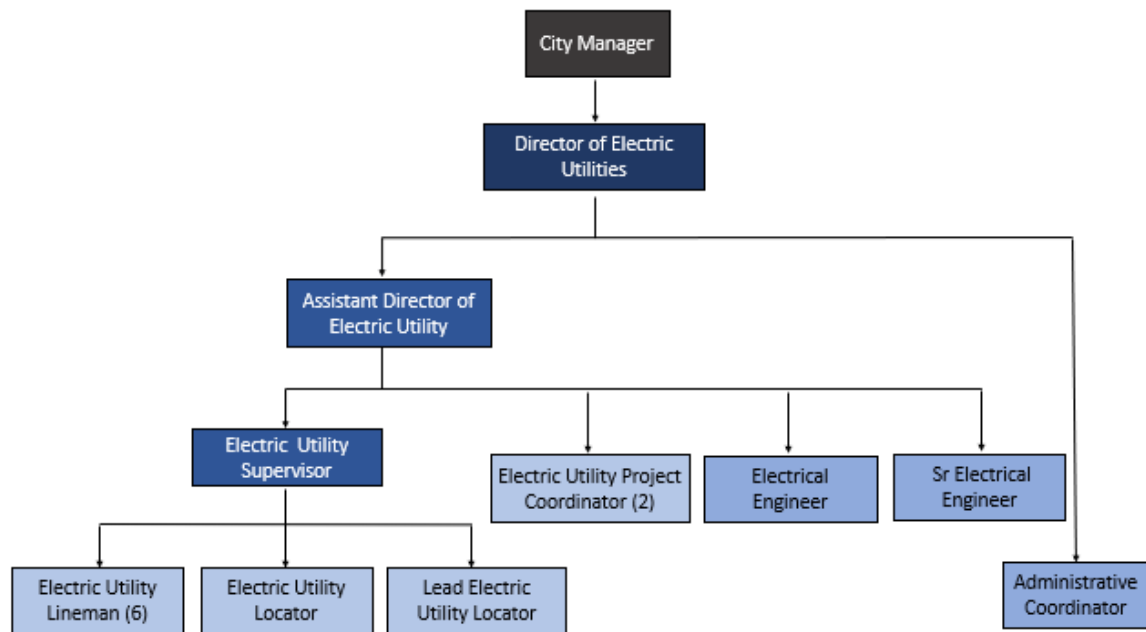
- Manage the city's electric distribution system including the city's electric undergrounding initiative with an estimated completion in the 4th quarter of 2026
- Maintain electric rates that are not more than 5% above the state average
- Maintain Debt Service coverage at 2.75x or greater

Prior Year Accomplishments:

- Completion of city-wide undergrounding project G & Q, partial completion of projects L and R

Next Year Goals:

- Complete city-wide underground projects L, R, and J



Org Chart includes Electric Admin and Electric Operations staff

Distribution System - Operations

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$886,758	\$818,554	\$814,576	\$839,485
Operating Expenses	\$20,004,779	\$21,420,636	\$22,182,595	\$30,209,365
Capital Outlay	\$637,073	\$937,999	\$1,230,982	\$1,360,211
Total	\$21,528,609	\$23,177,189	\$24,228,153	\$32,409,061

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	9	9	8	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 30 minutes or less
FMPA standard is to be below 60 minutes

Prior Year Accomplishments:

- Completed 90% 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 30 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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$66,671	\$92,643	\$130,000	\$141,000
Capital Outlay	\$0	\$0	\$380,000	\$398,000
Total	\$66,671	\$92,643	\$510,000	\$539,000

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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$94,680	\$44,891	\$25,780	\$31,792
Operating Expenses	\$86,776	\$87,443	\$226,981	\$198,415
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$181,455	\$132,334	\$252,761	\$230,207

Positions included in the Water and Sewer section; portion of an employee salary is dedicated here.

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

Capital Projects & Electric Undergrounding

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel				
Operating Expenses	\$7,432,576	\$5,802,741	\$8,648,743	\$7,892,000
Capital Outlay				
Total	\$7,432,576	\$5,802,741	\$8,648,743	\$7,892,000

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 2030. As of May 1, 2022 71.5% of the total project is complete.

Level of Service Provided in Budget:

- Complete the planned underground schedule in line with the revised FY30 remaining project horizon.

Electric Tree Trimming

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$123,971	\$123,565	\$77,923	\$84,270
Operating Expenses	\$517,992	\$528,627	\$581,024	\$578,423
Capital Outlay				
Total	\$641,963	\$652,192	\$658,947	\$662,693

Program Summary:

Forestry 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:

Forestry serves as the staff liaison to the Electric department as well as all other departments in the city regarding Electric Tree Trimming. 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 \$150,000 to support planting of new trees this budget year, and earn the Tree Line USA accreditation.



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.



Key Performance Indicators

Indicator	Actual FY21	YTD FY22	Goal FY23	Notes
Unaccounted for water	8.99%	N/A	<10%	Industry standard is <10%
Water quality sampling MCL violations	2	0	0	Water quality indicator reported annually in CCR
Conformance to State/Federal Drinking Water and Wastewater guidelines	100%	100%	100%	*Except for MCL violation noted above

Administration

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$844,507	\$760,502	\$746,664	\$813,371
Operating Expenses	\$391,384	\$421,832	\$558,108	\$765,294
Capital Outlay	\$0	\$2,865	\$0	\$0
Total	\$1,235,891	\$1,185,200	\$1,304,772	\$1,578,665

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	8	7	6	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 staff liaison to the Utility Advisory Board

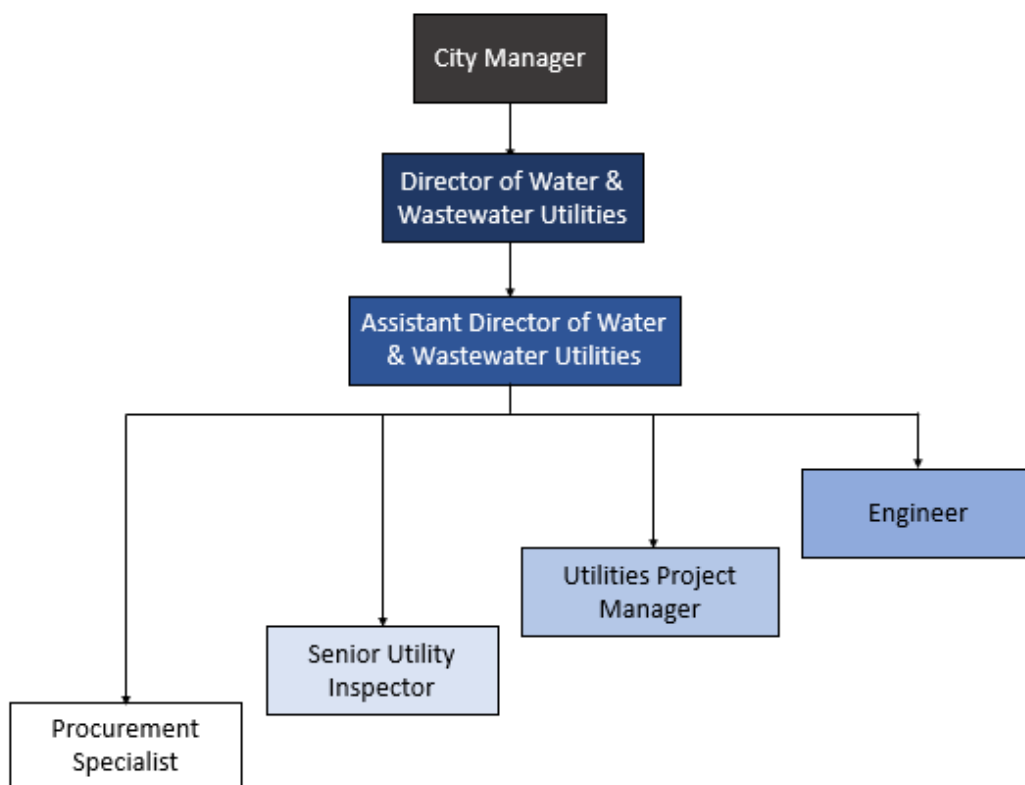
Prior Year Accomplishments:

- Completed an Emergency Response Plan (ERP) in accordance with the America's Water Infrastructure Act (AWIA) for the water and wastewater systems
- Procured permits through FDEP for the replacement of potable water system upgrades in various residential subdivisions
- Continued coordination with FDOT regarding water and wastewater utilities relocation associated with SR 434 (Forest City Road) Roadway Improvements 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 and integration with Tyler/Munis ERP
- 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
- Continued development of project specific APP's to streamline work and improve efficiencies without adding personnel



Water Treatment

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,054,030	\$1,007,222	\$1,047,212	\$1,039,099
Operating Expenses	\$1,307,667	\$1,352,119	\$1,579,247	\$1,645,550
Capital Outlay	\$0	\$2,865	\$0	\$0
Total	\$2,361,697	\$2,362,206	\$2,626,459	\$2,684,649

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	12	12	13	12
Part-time	1	1	0	1
Seasonal	-	-	-	-

Program Summary:

The Water Treatment Division is responsible for the water quality of the potable water system for the City service area. 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 helps protect 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:

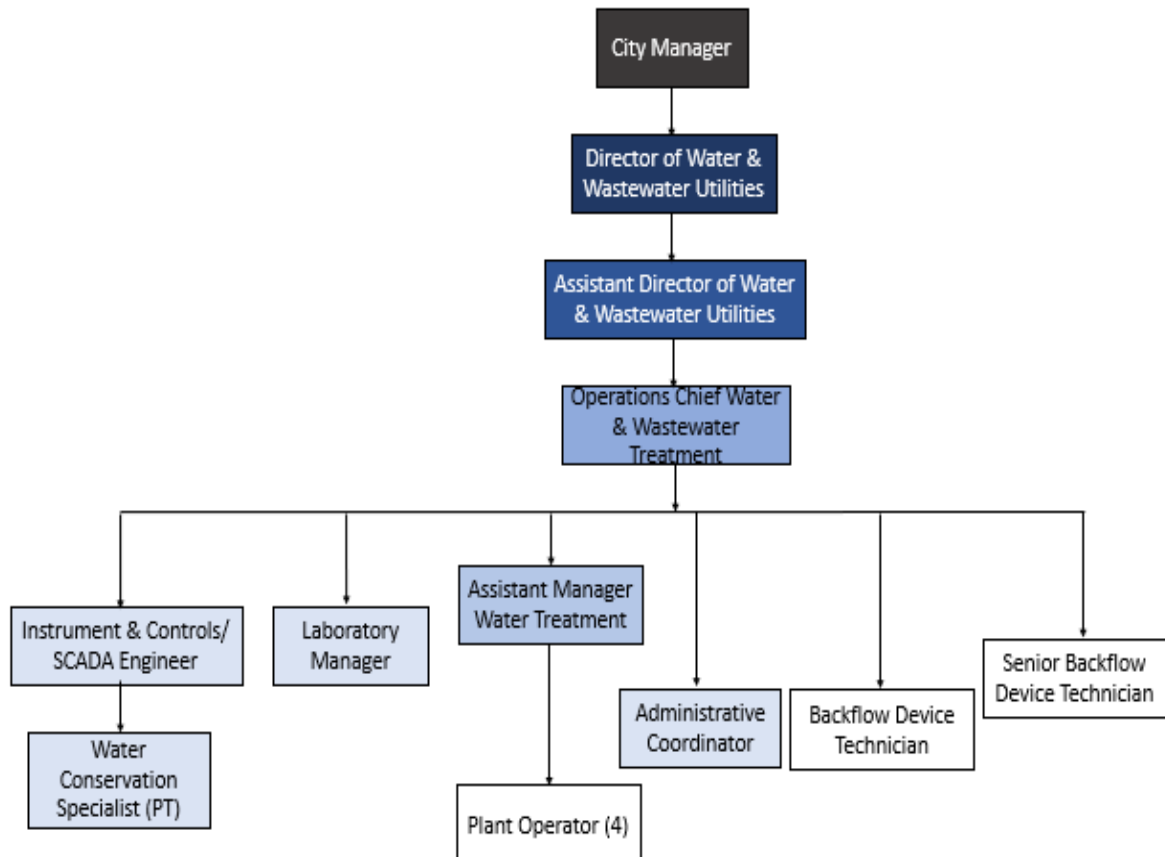
- Available funding for FY 2022 will support adequate treatment for 3.90 billion gallons of water and provide sufficient funding for repair and maintenance for the water plants and equipment

Prior Year Accomplishments:

- Treated 3.90 billion gallons of water in FY21, treated 1.94 billion gallons during the first 2 quarters of FY22
- Generated 177 MWh of power from the solar array at the Aloma Water Treatment Plant in FY21 and 75 MWh for the first 2 quarters of FY22
- Replaced 9 high concentration ozone monitors at the water treatment plants
- Recovered 200 gallons of used cooking oil through the cooking oil recycling program

Next Year Goals:

- Maintain unaccounted for water to 10% or less
- Meet all Federal and State regulations
- Complete replacement of all chlorine analyzers at the three water treatment plants and one repump facility
- Replace the industrial UPS battery backup systems
- Continue ozone generator dielectrics upgrades at the Water Treatment Plants



Wastewater Treatment

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$748,755	\$830,789	\$847,886	\$827,906
Operating Expenses	\$390,571	\$367,396	\$482,396	\$525,054
Capital Outlay	\$0	\$2,865	\$0	\$0
Total	\$1,139,327	\$1,201,050	\$1,330,282	\$1,352,960

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	10	10	11	10
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:

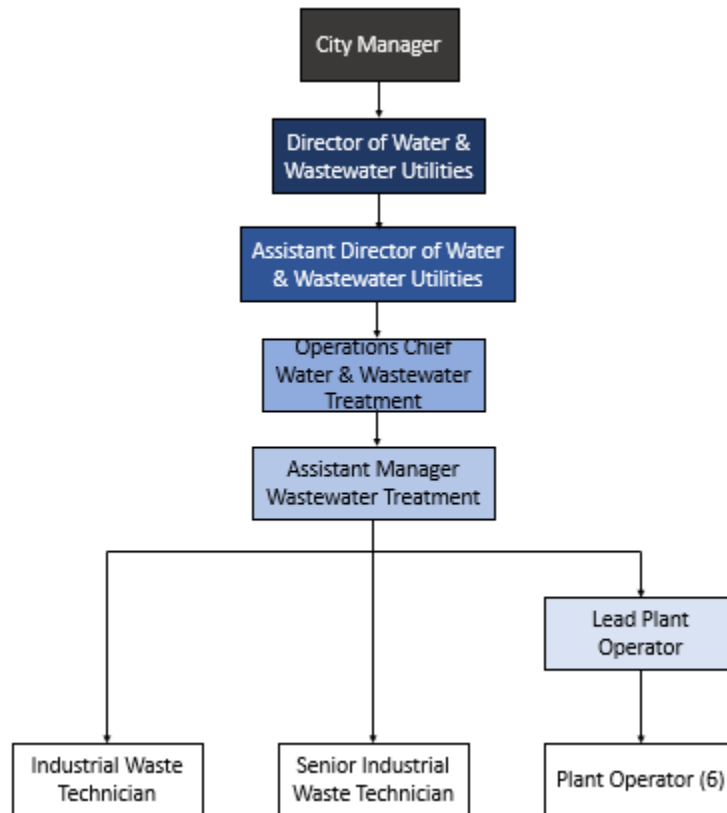
- Treatment for 200 million gallons of reuse water
- Repair and maintenance for the wastewater treatment facility and equipment

Prior Year Accomplishments

- Replaced drain valve for clarifier# 2
- Replaced plant property entrance gate and front perimeter
- Rehabilitation of three storage tank (painting and sealing structure)
- Coating aeration basin structure
- Replaced plant auxiliary generator
- Treated 186.63 million gallons of reuse water in FY 2021, treated 85.03 million gallons in 2 quarters of FY 2022

Next Year Goals:

- Maintain compliance with FDEP Permit
- Replacement of the 2-storage pond geosynthetic liners
- Replacement of plant property perimeter fencing
- Realign weirs for clarifier #2
- Rehabilitate clarifier #2 metal components (sandblasting and protective coating)
- Maintain Industrial Pretreatment program in accordance with CWP and interlocal agreement requirements



Water Distribution

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,382,041	\$1,330,395	\$1,316,986	\$1,378,183
Operating Expenses	\$855,258	\$899,661	\$1,123,385	\$1,136,736
Capital Outlay	\$0	\$2,865	\$97,000	\$7,000
Total	\$2,237,300	\$2,232,921	\$2,537,371	\$2,521,919

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	19	21	18	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:

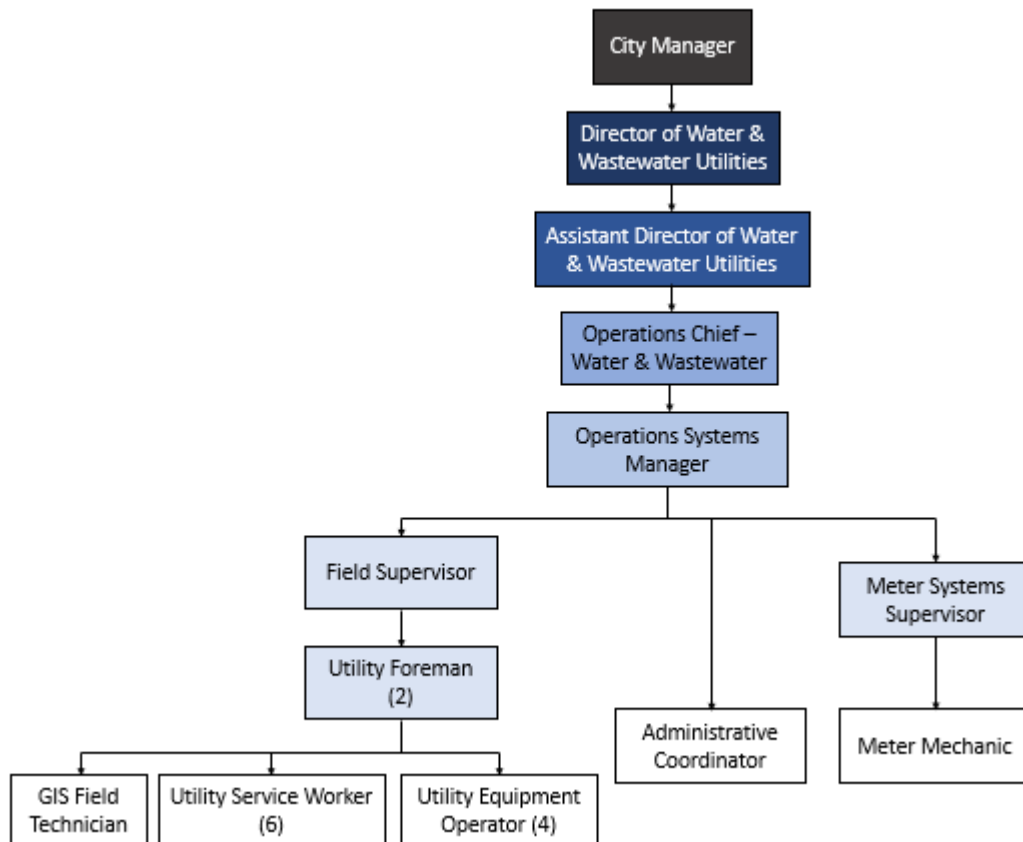
- The Water Distribution Division is responsible for the maintenance and repair of over 560 miles of water mains within the City of Winter Park's 23 square mile service area. This Division provides the maintenance and testing to approximately 1,200 fire hydrants inside the City and 900 fire hydrants 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 49 water main break repairs as well as 347 water service line repairs
- Serviced 766 fire hydrants, replaced 118 meter boxes, set 152 new water meters, exchanged 1,193 existing meters, completed 107 service demos, relocated 56 meter services, removed 56 meters, performed service and maintenance on 784 isolation valves, and completed 21 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 FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$1,155,341	\$1,186,738	\$1,332,053	\$1,387,911
Operating Expenses	\$624,153	\$628,056	\$731,698	\$827,240
Capital Outlay	\$0	\$2,865	\$8,000	\$30,000
Total	\$1,779,494	\$1,817,659	\$2,071,751	\$2,245,151

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	19	19	20	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:

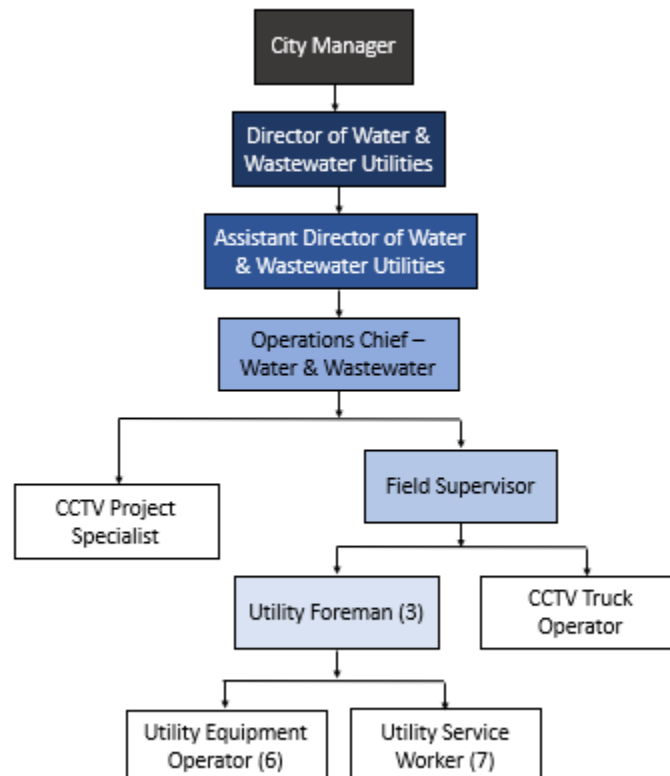
- The Wastewater Collection Division is responsible for the maintenance and repair of the sanitary sewer collection system. The sanitary collection system is comprised of over 146 miles of gravity mains, 45 miles of pressure force mains and 3,762 manholes; 2,348 in the city and 1,414 in the county. The 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 57 sanitary sewer main repairs
- 142 sanitary sewer lateral repairs
- Installed 285 cleanouts
- Installed 12 new sanitary sewer laterals
- Resolved 95 sanitary sewer backups
- Inspected 168,527 feet of sanitary sewer main
- Cleaned 696,596 feet of sanitary sewer main
- Installed 151 feet of sanitary sewer main
- Installed/replaced 10 manhole structures
- Inspected 645 laterals and 72 manholes
- Located 1,025 sewer laterals/ mains

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
- Respond to customer issues promptly to determine issue and mitigate any damages.



Construction Services

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$669,610	\$529,989	\$1,097,264	\$904,309
Operating Expenses	\$493,981	\$460,594	\$527,146	\$601,556
Capital Outlay	\$0	-\$17,191	\$43,100	\$150,000
Total	\$1,163,591	\$973,391	\$1,667,510	\$1,665,865

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	16	13	16	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.

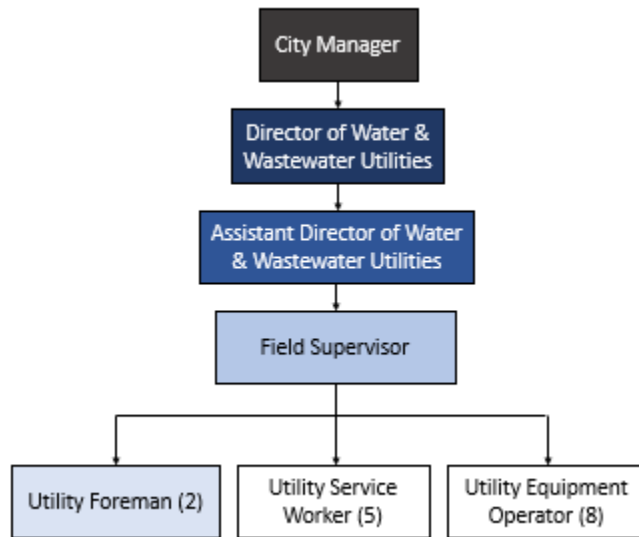
Prior Year Accomplishments:

- Replaced over 15,000 feet of the water main distribution system and 6,000 feet of service lines providing improved fire protection and water quality. Upgrades include the tree streets area between Temple drive and Arbor Park Drive, Dubsdread Heights, and Eastbrook. 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

- Perform various gravity sewer main extensions



Utility Maintenance

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$938,867	\$948,771	\$1,046,577	\$1,151,156
Operating Expenses	\$714,010	\$693,125	\$773,555	\$853,626
Capital Outlay	\$0	\$2,865	\$13,934	\$50,000
Total	\$1,652,876	\$1,644,761	\$1,834,066	\$2,054,782

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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:

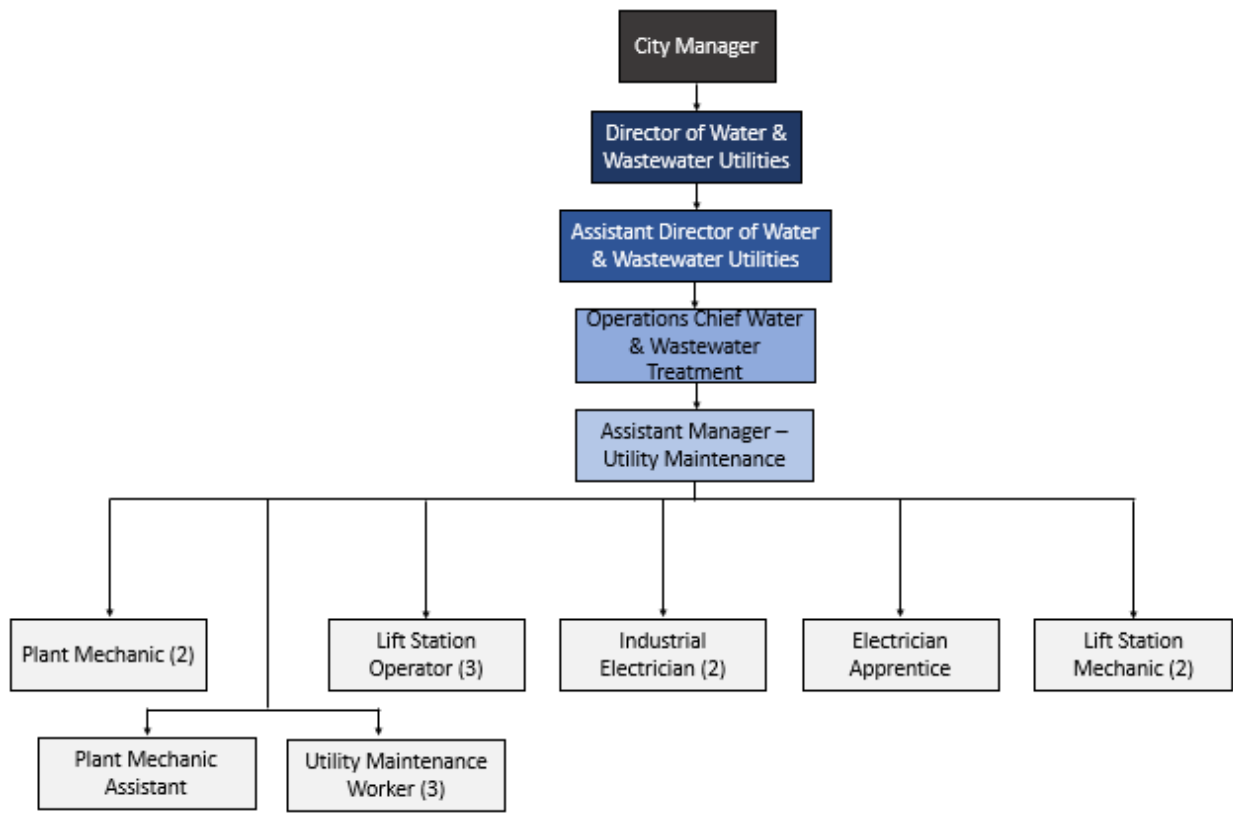
- 103 sewage pumping lift stations
- The City's wastewater treatment
- 3 water treatment plants and one water repump facility
- 45 generators

Prior Year Accomplishments:

- Upgraded control cabinet at LS#36 and added Telemetry
- Exterior repairs including door replacement and building painted at LS#28

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
- Replace emergency generator, fuel tank and transfer switch at LS#37



Utility Patch Crew

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$187,489	\$120,244	\$235,905	\$281,709
Operating Expenses	\$95,238	\$45,831	\$107,716	\$87,837
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$282,727	\$166,075	\$343,621	\$369,546

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
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:

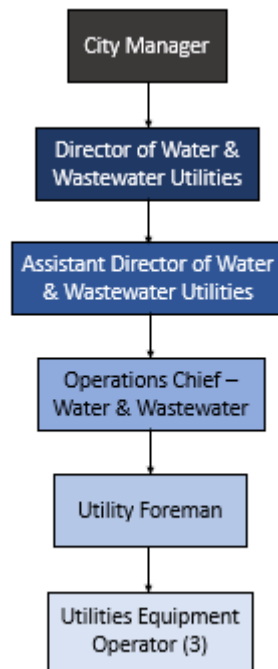
- A significant amount of utilities repairs are unscheduled however the funding provided is sufficient to provide necessary and expected repair based on previous expenditure history.

Prior Year Accomplishments:

- The assembling of the Utility Patch Crew began in late December of 2021. Currently one of four positions remain open. Even so, this crew has delivered amazing results. Within its 1st Qtr. of existence, this 3-person crew has performed 49 permanent asphalt restoration patch repairs. These restoration patches required the manual installation of some 72 ton of Hot Mix Asphalt and consisted of approximately 8,000 sq. ft. of repaired roadway.
- The Utility Patch Crew has also manually mixed nearly 14 cubic yards of concrete mix, completing restoration of 1120 sq. Ft. of misc. sidewalk, curb and driveway aprons.

Next Year Goals:

- With continued development as well as the acquisition of specific equipment, this Department will streamline the restoration patchwork procedures, resulting in tremendous cost savings. This will be achieved through eliminating wasted material resources and reducing the need for need of Utility Repair Crews to perform temporary restoration patches.





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.



Key Performance Indicators

Indicator for Fleet Uptimes	Actual FY21	YTD FY22	Goal FY23	Notes
Entire Fleet:	97.96%	97.96%	95% or higher	
Police Patrol:	96.57%	95.67%	95% or higher	
Fire Rescue:	99.18%	99.39%	95% or higher	
Road Calls:	1%	1%	5% or less	

Fleet Maintenance Division

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$906,920	\$870,379	\$907,042	\$1,034,340
Operating Expenses	\$646,884	\$694,622	\$740,396	\$761,189
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,553,803	\$1,565,000	\$1,647,438	\$1,795,529

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	11	11	11	12
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:

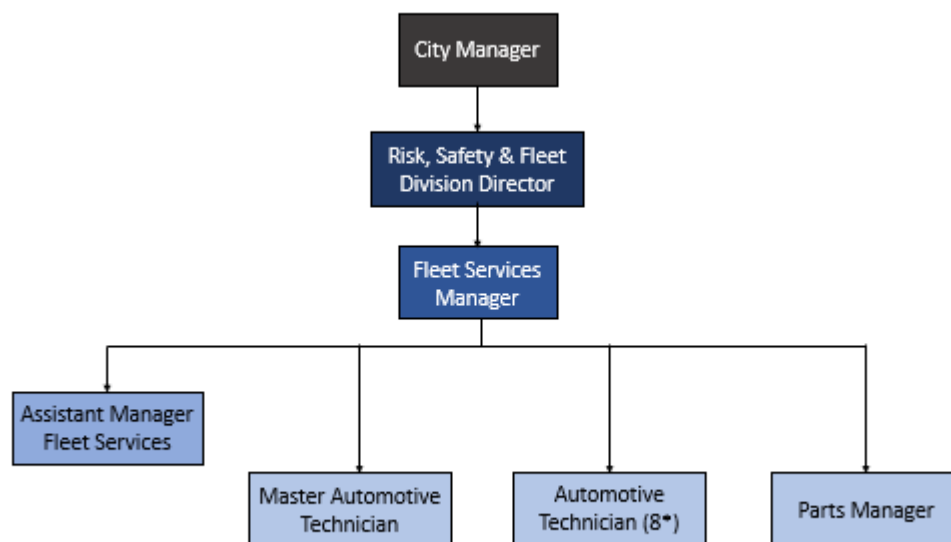
- Maintain the highest level of service of maintenance and repairs to vehicles and equipment owned by the city
- ASE/ EVT certified technicians will properly maintain, diagnose, and repair the equipment properly, keeping downtime to less than 5%
- 24 hour service for after hour emergency repairs
- Balance 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:

- Continued purchasing Ford Interceptor SUV hybrid vehicles for our police department along with 2 Ford F-150 full electric, 1 full electric Nissan Leaf, and 2 full electric Ford Transit vans in other departments

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
- Take over the maintenance of the equipment at the newly purchased Winter Park Pine Golf Course



**Includes one overfill position*



risk management safety & code compliance

Risk Management

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$330,390	\$346,783	\$339,100	\$387,957
Operating Expenses	\$2,114,280	\$2,204,728	\$2,631,093	\$2,894,112
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,444,669	\$2,551,511	\$2,970,193	\$3,282,069

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	2.5	2.5	3.5	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:

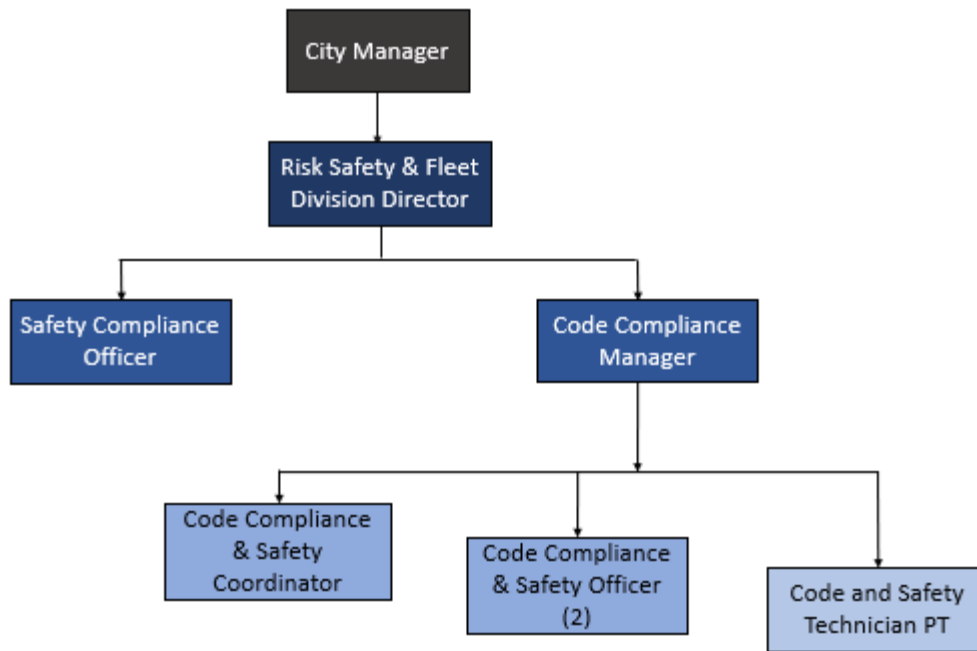
- Initial response to customer inquiries within 48 hours
- Facilitate immediate care and treatment for injured workers
- Provide Certificates of Insurance for City activities within three business days
- Review insurance policies annually to look for opportunities to reduce cost and/or expand coverage
- 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 inspections conducted at all work sites
- Level of service timelines met

Next Year Goals:

- Roll out new Safety Manual
- Meet level of service timelines



Code and Risk shown combined above; Fleet Maintenance org chart shown separately.

Code Compliance

Program Resources:

Expenditures	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Personnel	\$204,828	\$186,673	\$183,257	\$230,512
Operating Expenses	\$74,293	\$57,460	\$71,752	\$90,863
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$279,121	\$244,133	\$255,009	\$321,375

No. of Positions	Actual FY20	Actual FY21	Projected FY22	Budgeted FY23
Full-time	4	3	3	3
Part-time	-	2	1	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:

- All data input for Energov complete and training is underway
- 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 2020/2021 through 2022/2023**

	<u>Actual 2020/2021</u>	<u>Budgeted 2021/2022</u>	<u>Budgeted 2022/2023</u>	<u>Dollar Chg 2021/2022 to 2022/2023</u>	<u>% Change 2021/2022 to 2022/2023</u>
<u>EXPENDITURES</u>					
Operating	\$ <u>1,657,003</u>	\$ <u>1,657,004</u>	\$ <u>1,840,000</u>	\$ <u>182,996</u>	<u>11.04%</u>
TOTAL EXPENDITURES	\$ <u><u>1,657,003</u></u>	\$ <u><u>1,657,004</u></u>	\$ <u><u>1,840,000</u></u>	\$ <u><u>182,996</u></u>	<u><u>11.04%</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 0.25% of the gross revenues of the General Fund, Electric Utility, and Water Utility. Past years' contributions along with current year budget are:

Recipient	2021 Actual	2022 Budget	2023 Budget	\$ Ch.
Dr. Phillips Performing Arts Center	100,000	100,000	100,000	-
Mead Botanical Gardens	80,750	85,000	85,000	-
Winter Park Historical Association	76,000	80,000	80,000	-
Winter Park Day Nursery	33,250	35,000	35,000	-
United Arts	17,000	17,000	17,000	-
Blue Bamboo	9,500	10,000	10,000	-
Polasek Museum	21,850	23,000	23,000	-
Winter Park Library	1,657,003	1,657,004	1,840,000	182,996
Woman's Club	20,000	-	-	-
Total	2,015,353	2,007,004	2,190,000	111,996

In FY21, the city allocated one-time funding from ARPA to most of the existing partner organizations in the amount of the an extra \$25k. The exception was the Winter Park Library that received \$600k for general use. Contributions for the Woman's Club in FY21 were a one-time request and supported by the city and CRA.

Based on the funding formula for determining city support, the quarter percent of gross revenues from the major funds will generate approximately \$383k. Existing requests for funding utilize about \$350k, leaving about \$33k in additional support. Now much of this increase comes from higher fuel costs driving up total revenues and expenses in the Electric Utility and it may therefore not be sustainable if prices come down in future years. However, it does supply some additional support flexibility for the FY23 year. A few organizations have already requested increases, or new organizations looking for support have sent in inquiries; however, staff will not be recommending any changes in existing practice as there are no current guidelines for how to determine which organization should be supported with taxpayer funds. This

extra funding does provide the city the flexibility to consider adoption of guidelines and possibly add additional organizations requesting support.

The Community Redevelopment Agency annually appropriates money in its budget to support organizations and initiatives that are part of the CRA Plan.

Recipient	2021 Actual	2022 Budget	2023 Budget	\$ Ch.
Enzian Theater	-	7,000	7,000	-
Heritage Center	40,000	40,000	40,000	-
Welbourne Day Nursery	33,250	35,000	35,000	-
Winter Park Playhouse	40,000	40,000	40,000	-
Depugh Nursing Home	20,000	20,000	20,000	-
Woman's Club	20,000	-	-	-
Total	153,250	142,000	142,000	-



transfers

**CITY OF WINTER PARK
TRANSFERS
Fiscal Years 2020/2021 through 2022/2023**

	Actual 2020/2021	Budgeted 2021/2022	Budgeted 2022/2023	Dollar Chg 2021/2022 to 2022/2023	% Change 2021/2022 to 2022/2023
<u>EXPENDITURES</u>					
Operating	\$ <u>5,357,606</u>	\$ <u>6,102,196</u>	\$ <u>7,358,164</u>	\$ <u>1,255,968</u>	<u>20.58%</u>
TOTAL EXPENDITURES	\$ <u><u>5,357,606</u></u>	\$ <u><u>6,102,196</u></u>	\$ <u><u>7,358,164</u></u>	\$ <u><u>1,255,968</u></u>	<u><u>20.58%</u></u>

Transfers

General Fund transfers to other funds in the FY23 budget include the following:

Recipient Fund	Amount	Purpose
Debt Service Fund	\$451,014	Annual debt service for the newly acquired Pines Golf Course. This represents the first-year payment totals on the \$8 million acquisition.
Designations Trust Fund	\$218,628	General Fund share of contribution to support outside organizations as well as \$25k operating support for Keep Winter Park Beautiful (KWPB).
CRA Trust Fund	\$4,043,522	Represents the City's TIF payment to the CRA trust fund.
Capital Projects Fund	\$2,645,000	Funding for maintenance account for city facilities (\$630,000), transfer payment for turf field and Mead Gardens loan repayment from the utility (\$280,000), fire safety equipment (\$275,000), Ravaudage infrastructure reimbursement (\$200,000), information technology upgrades (\$200,000), police safety equipment (\$170,000), athletic field lighting (\$125,000), major maintenance items for parks facilities (\$100,000), Howell Branch Preserve Access Trail (\$80k), traffic signalization upgrades (\$100,000), bicycle & pedestrian improvements (\$100,000), pavilion replacements at parks (\$100,000), Mead Garden (\$145,000), playground and mini parks (\$70,000), Tennis Center improvements (\$20,000), and contingency buffer for projects (\$50,000).
Total Transfers to other Funds	\$7,358,164	



non
departmental

**CITY OF WINTER PARK
NON-DEPARTMENTAL
Fiscal Years 2020/2021 through 2022/2023**

		<u>Actual</u> <u>2020/2021</u>	<u>Budgeted</u> <u>2021/2022</u>	<u>Budgeted</u> <u>2022/2023</u>	<u>Dollar Chg</u> <u>2021/2022 to</u> <u>2022/2023</u>	<u>% Change</u> <u>2021/2022 to</u> <u>2022/2023</u>
<u>EXPENDITURES</u>						
Personal Services	\$	-	\$ (315,000)	(400,000)	\$ (85,000)	26.98%
Commuter Rail Funding		-	-	-	-	#DIV/0!
Contingency		-	657,929	106,390	(551,539)	-83.83%
TOTAL EXPENDITURES	\$	-	\$ 342,929	\$ (293,610)	\$ (636,539)	-185.62%

General Fund Non-Departmental

The FY23 General Fund budget includes \$106k 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 \$19.5 million in reserves at the end of FY23.

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 \$400,000 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. With recent high turnover, vacancy rates have increased. Historically they average about \$300k in savings in the General Fund. Regular budget meetings ensure that these funds do not get spent on operational activities but stay part of personal expenses only.



debt service

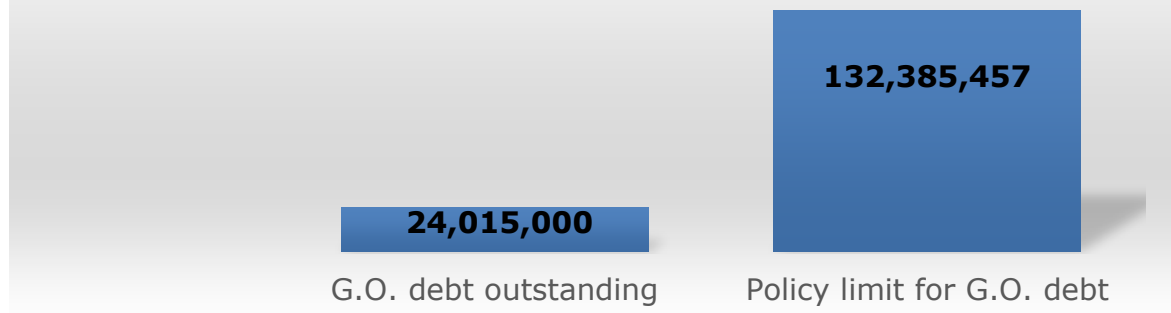
CITY OF WINTER PARK
DEBT SERVICE
Fiscal Years 2020/2021 through 2022/2023

	<u>Actual</u> <u>2020/2021</u>	<u>Budgeted</u> <u>2021/2022</u>	<u>Budgeted</u> <u>2022/2023</u>	<u>Dollar Chg</u> <u>2021/2022 to</u> <u>2022/2023</u>	<u>% Change</u> <u>2021/2022 to</u> <u>2022/2023</u>
<u>EXPENDITURES</u>					
<u>General Fund</u>					
2011 General Obligation Bonds	814,524			-	-
2017 General Obligation Bonds (Library)	1,802,550	1,801,800	1,802,800	1,000	0.06%
2020 General Obligation Bonds (Library)	145,655	147,600	145,532	(2,068)	-1.40%
Trane Air Conditioning	196,603	146,889		(146,889)	-100.00%
2012A Orange Ave Note Refunding	150,592	147,417	149,178	1,761	1.19%
2012B Park Avenue Note Refunding	249,675			-	-
2022 General Obligation Bonds (WP18)			449,336	449,336	-
Total	<u>\$ 3,359,599</u>	<u>\$ 2,243,706</u>	<u>\$ 2,546,846</u>	<u>\$ 303,140</u>	<u>13.51%</u>
<u>Community Redevelopment Agency</u>					
2006 Bonds	161,355	165,909	165,171	(738)	-0.44%
Community Center Bonds	709,896	709,472	707,928	(1,544)	-0.22%
2012 Bonds	619,805	620,716	611,386	(9,330)	-1.50%
Total	<u>\$ 1,491,056</u>	<u>\$ 1,496,097</u>	<u>\$ 1,484,485</u>	<u>\$ (11,612)</u>	<u>-0.78%</u>
<u>Water and Sewer Fund</u>					
Paying Agent Fees	825	2,000	1,000	(1,000)	-50.00%
2010 Revenue Bonds	127,936			-	-
2011 Revenue Bonds	74,397	324,625		(324,625)	-100.00%
2017 Revenue Bonds	1,286,257	2,819,490	3,137,435	317,945	11.28%
2020 Revenue Bonds	301,149	1,601,611	1,584,399	(17,212)	-1.07%
Total	<u>\$ 1,790,564</u>	<u>\$ 4,747,726</u>	<u>\$ 4,722,834</u>	<u>\$ (24,892)</u>	<u>-0.52%</u>
<u>Electric Services Fund</u>					
Paying Agent & Broker Fees	\$ 750	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
2019 Revenue Bonds	1,194,593	2,224,300	2,199,070	(25,230)	-1.13%
2010 Revenue Bonds	97,760	359,280	354,960	(4,320)	-1.20%
2014 Revenue Bonds	153,303	518,302	513,165	(5,137)	-0.99%
2014A Revenue Bonds	131,261	412,890	408,554	(4,336)	-1.05%
2016 Revenue Bonds	558,869	1,246,668	1,228,168	(18,500)	-1.48%
Line of Credit	20,278	20,500	21,000	500	2.44%
Total	<u>\$ 2,156,814</u>	<u>\$ 4,783,940</u>	<u>\$ 4,725,917</u>	<u>\$ (58,023)</u>	<u>-1.21%</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.

Comparison of General Obligation (G.O.) Debt Outstanding to Limit set by Policy



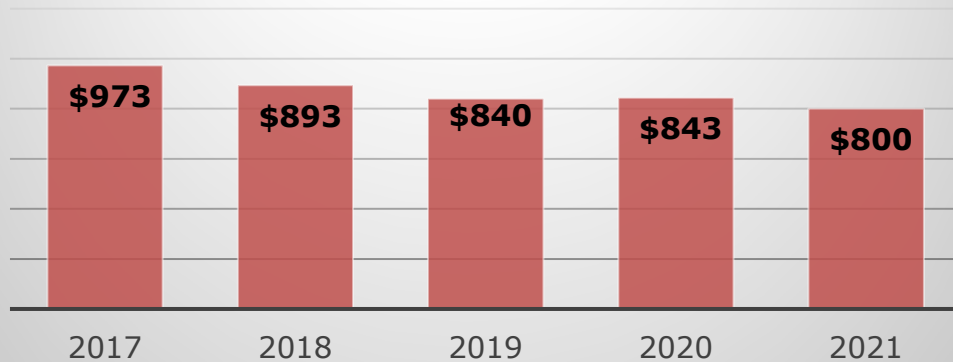
There are no legal limitations placed upon the amount of debt the City may issue by either the City's Charter, code, ordinances or by the Florida Statutes. The City's Charter does require voter referendum for the following categories of bonds:

- 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.

The burden of general obligation debt has been declining due to growth in the taxable value 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.¹

¹ Debt per capita is updated annually at the close of the fiscal year. The figures noted in this section are for the most recently completed and audited fiscal year of 2021. This section will be updated in the Fall of 2022 for any new debt issuance and will become part of the public document provided on the city's website.

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.

General Obligation Bonds, Series 2017

Issue	Year	Principal	Interest	Total
General Obligation Bonds, Series 2017	2023	1,030,000	771,800	1,801,800
Original Issue Amount: \$27,500,000	2024	1,080,000	720,300	1,800,300
Original Issue Date: June 1, 2017	2025	1,135,000	666,300	1,801,300
Interest Rate: 2.66%	2026	1,195,000	609,550	1,804,550
Pledged Revenue: Voted debt service millage	2027	1,255,000	549,800	1,804,800
Moody's rated Aa1	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		21,035,000	6,006,400	27,041,400

Issue	Year	Principal	Interest	Total
General Obligation Bond, Series 2020	2023	110,000	35,532	145,532
Original Issue Amount: \$2,095,000	2024	110,000	33,464	143,464
Original Issue Date: March 18, 2020	2025	115,000	31,396	146,396
Interest Rate: 1.88%	2026	115,000	29,234	144,234
Pledged Revenue: Voted debt service millage	2027	120,000	27,072	147,072
Moody's rated Aa1	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		1,890,000	296,946	2,186,946

Capital Improvement Revenue Bond, Series 2022

The proceeds of these bond issue were used to fund the acquisition and minor renovation of the Winter Pines Golf Course. This 18-hole course was purchased by the city in 2022 and turned into a public asset that is now managed by the city. As the acquisition was for park property, it did not require voter referendum.

Issue	Year	Principal	Interest	Total
Capital Improvement Revenue Bond, Series 2022	2023	215,000	234,336	449,336
Original Issue Amount: \$8,000,000	2024	325,000	193,612	518,612
Original Issue Date: April 1st, 2022	2025	330,000	185,293	515,293
Interest Rate: 2.54%	2026	340,000	176,784	516,784
Pledged revenue: Non-ad valorem General Fund revenue	2027	350,000	168,021	518,021
	2028	360,000	159,004	519,004
	2029	370,000	149,733	519,733
	2030	375,000	140,272	515,272
	2031	385,000	130,620	515,620
	2032	395,000	120,714	515,714
	2033	405,000	110,554	515,554
	2034	415,000	100,140	515,140
	2035	425,000	89,472	514,472
	2036	440,000	78,486	518,486
	2037	450,000	67,183	517,183
	2038	460,000	55,626	515,626
	2039	470,000	43,815	513,815
	2040	485,000	31,687	516,687
	2041	495,000	19,241	514,241
	2042	510,000	6,477	516,477
TOTAL		8,000,000	2,261,066	10,261,066

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	2023	130,000	19,178	149,178
Original Issue Amount: \$2,230,000	2024	130,000	15,876	145,876
Original Issue Date: December 1, 2007	2025	135,000	12,510	147,510
Original Interest Rate: 4.348%	2026	140,000	9,018	149,018
Refunded Interest Rate: 2.54%	2027	140,000	5,461	145,461
Pledged revenue: Non-ad valorem General Fund revenue	2028	145,000	1,842	146,842
TOTAL		820,000	63,885	883,885

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	2023	1,295,000	289,399	1,584,399
Original Issue Amount: \$14,565,000	2024	1,330,000	259,343	1,589,343
Original Issue Date: December 1, 2020	2025	1,385,000	228,256	1,613,256
Interest Rate: 2.29%	2026	1,430,000	196,024	1,626,024
Pledged revenue: net revenues of the water and sewer system	2027	1,480,000	162,704	1,642,704
Moody's rated Aa2	2028	1,515,000	128,412	1,643,412
Standard & Poors rated AA-	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		13,285,000	1,432,683	14,717,683

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	2023	2,325,000	812,435	3,137,435
Original Issue Amount: \$35,030,000	2024	2,365,000	751,465	3,116,465
Original Issue Date: December 19, 2017	2025	2,385,000	689,715	3,074,715
Interest Rate: 2.60%	2026	2,410,000	627,380	3,037,380
Pledged revenue: net revenues of the water and sewer system	2027	2,435,000	564,395	2,999,395
Moody's rated Aa2	2028	2,480,000	500,500	2,980,500
Standard & Poors rated AA-	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		32,410,000	5,602,090	38,012,090

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	2023	1,450,000	749,070	2,199,070
Original Issue Amount: \$25,405,000	2024	1,485,000	698,001	2,183,001
Original Issue Date: July 9, 2019	2025	1,530,000	645,540	2,175,540
Interest Rate: 3.48%, fixed	2026	1,585,000	591,339	2,176,339
Pledged revenue: net revenues of the electric system	2027	1,640,000	535,224	2,175,224
Moody's rated A1	2028	1,680,000	477,456	2,157,456
Fitch Ratings rated A+	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		22,250,000	5,336,754	27,586,754

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	2023	270,000	84,960	354,960
Original Issue Amount: \$5,245,000	2024	280,000	76,160	356,160
Original Issue Date: December 20, 2010	2025	290,000	67,040	357,040
Interest Rate: 3.2%, subject to adjustment after 15 years	2026	300,000	57,600	357,600
Pledged revenue: net revenues of the electric system	2027	310,000	47,840	357,840
Moody's rated A1	2028	320,000	37,760	357,760
Fitch Ratings rated A+	2029	330,000	27,360	357,360
	2030	340,000	16,640	356,640
	2031	350,000	5,600	355,600
TOTAL		2,790,000	420,960	3,210,960

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	2023	375,000	138,165	513,165
Original Issue Amount: \$7,680,000	2024	385,000	127,753	512,753
Original Issue Date: June 13, 2014	2025	395,000	117,066	512,066
Interest Rate: 2.74%, fixed	2026	405,000	106,106	511,106
Pledged revenue: net revenues of the electric system	2027	415,000	94,873	509,873
Moody's rated A1	2028	430,000	83,296	513,296
Fitch Ratings rated A+	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		5,230,000	905,705	6,135,705

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	2023	290,000	118,554	408,554
Original Issue Amount: \$7,680,000	2024	300,000	109,733	409,733
Original Issue Date: November 3, 2014	2025	310,000	100,614	410,614
Interest Rate: 2.99%, fixed	2026	315,000	91,270	406,270
Pledged revenue: net revenues of the electric system	2027	325,000	81,701	406,701
Moody's rated A1	2028	335,000	71,834	406,834
Fitch Ratings rated A+	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		4,110,000	780,089	4,890,089

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	2023	740,000	488,168	1,228,168
Original Issue Amount: \$18,260,000	2024	775,000	450,293	1,225,293
Original Issue Date: May 12, 2016	2025	815,000	410,543	1,225,543
Interest Rate: 2.74%, fixed	2026	860,000	368,668	1,228,668
Pledged revenue: net revenues of the electric system	2027	900,000	338,168	1,238,168
Moody's rated A1	2028	915,000	320,018	1,235,018
Fitch Ratings rated A+	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		15,640,000	4,043,292	19,683,292

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	2023	595,000	16,386	611,386
Original Issue Amount (total all 4 loans): \$8,722,000	2024	190,000	6,893	196,893
Original Issue Dates: October 29, 2003, December 30, 2003, & December 28, 2005	2025	190,000	2,298	192,298
Interest Rate: 2.42%				
Old Interest Rate: 3.78% - 5.91%				
Pledged revenue: Tax increment revenue from the Community Redevelopment Area				
Bond issue not rated				
TOTAL		975,000	25,577	1,000,577

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	2023	150,000	15,171	165,171
Original Issue Amount: \$2,155,000	2024	155,000	9,239	164,239
Original Issue Date: September 19, 2006	2025	160,000	3,112	163,112
Interest Rate: 3.89%				
Pledged revenue: Tax increment revenue from the community redevelopment area				
Bond issue not rated				
TOTAL		465,000	27,522	492,522

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	2023	605,000	102,928	707,928
Original Issue Amount: \$8,100,000	2024	635,000	75,152	710,152
Original Issue Date: February 16, 2010	2025	665,000	46,032	711,032
Interest Rate: 4.48%	2026	695,000	15,568	710,568
Pledged revenue: Tax increment revenue from the community redevelopment area				
Bond issue not rated				
TOTAL		2,600,000	239,680	2,839,680



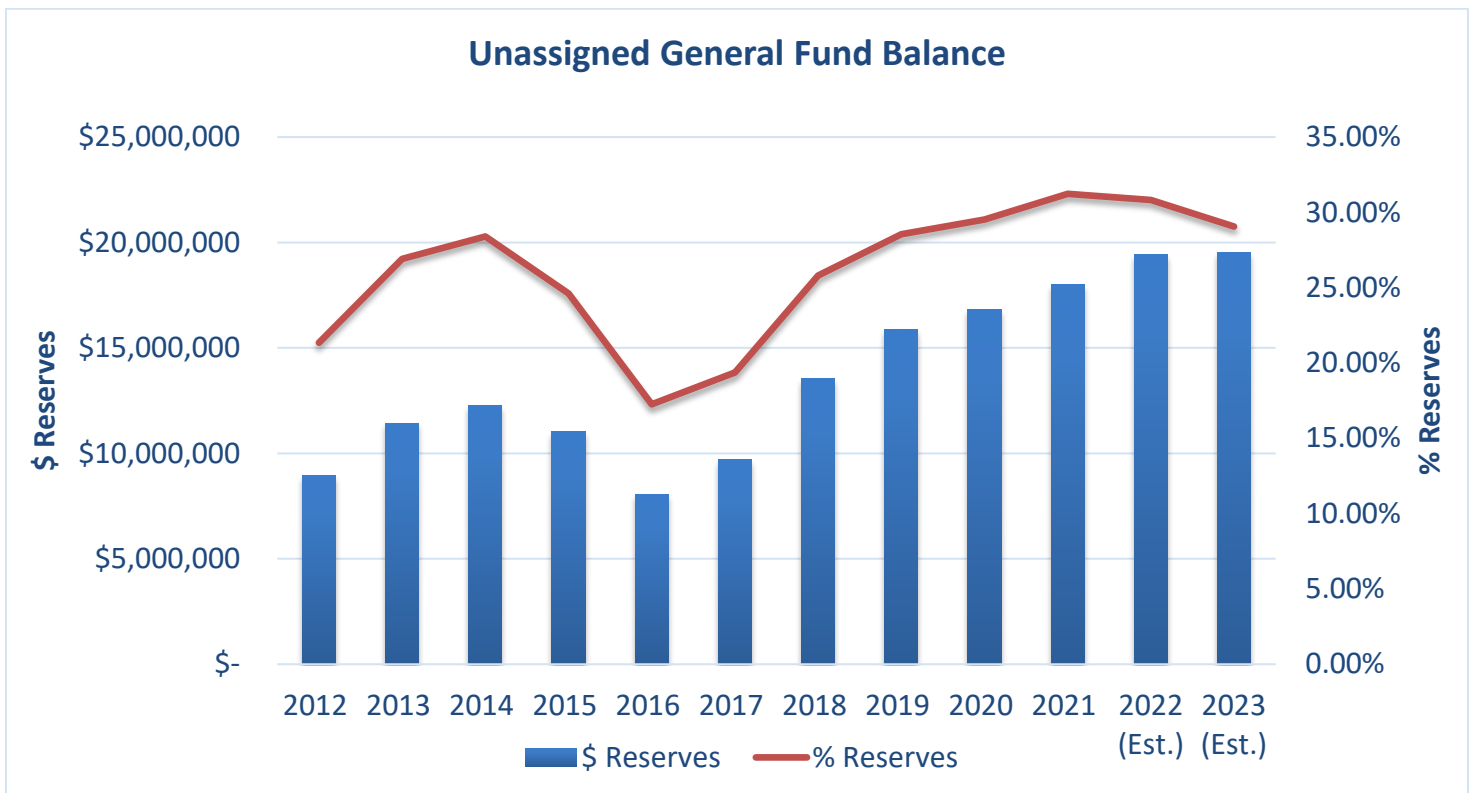
cash
reserves

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

After the significant decline in reserves due to hurricanes back in the early 2000's, 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, with inflationary pressures on wages now contributing to the difficulty of maintaining this goal. Currently the reserves percentage is expected to hover around the goal level and is projected to be just below at 29% at the end of FY23. While the percentage may be declining the overall funds in the reserve account are increasing. In FY23, \$106k has been set aside in contingency which would bring the cash balance up to \$19.5 million. The following graph highlights the history of unassigned fund balance.



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 135 days of working capital on hand (\$10.5 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 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 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 prudent but the inflationary environment makes passing on any additional costs to consumers difficult. 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 23 the Electric Utility is expected to have 111 days of working capital or about \$11 million and a positive cash balance of almost \$4 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 payments to Duke Energy for territorial expansion will be a wash with continued FEMA reimbursements, and that the \$1 million contingency in FY22 will not be spent. While the current situation for the utility is strong, the growing inflation environment is increasing the cost of major capital projects like the undergrounding program. Additionally, natural rates of growth in utility revenues are very low, typically around 1%, so any ability to generate operating margin largely depends on lowering the cost structure of the power portfolio or raising rates over time. While the utility is expected to be in good shape for the near-term (see the Ten-Year Pro-Forma portion of this document), over the longer term, the differential of revenue growth over expenditure growth will weigh on positive cash flow performance.



5-year
cip

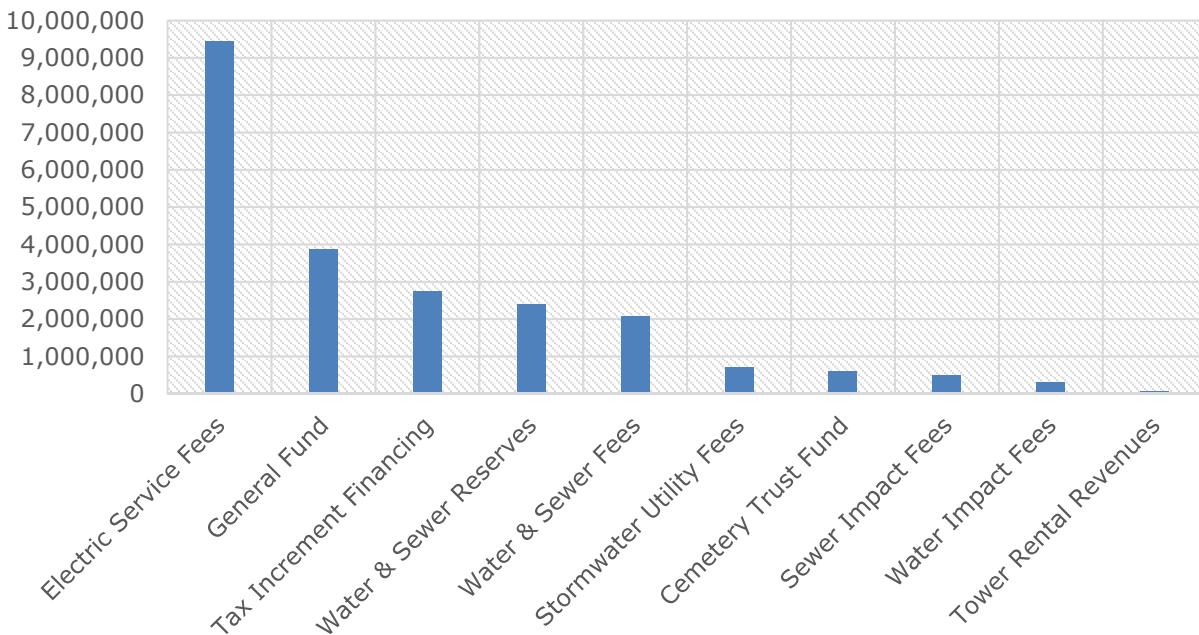
Capital Improvements Plan

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 \$23.9 million in projects for FY23 and the revenue sources that support these improvements are outlined in the following graph:

CIP Funding Sources by Type FY 2023

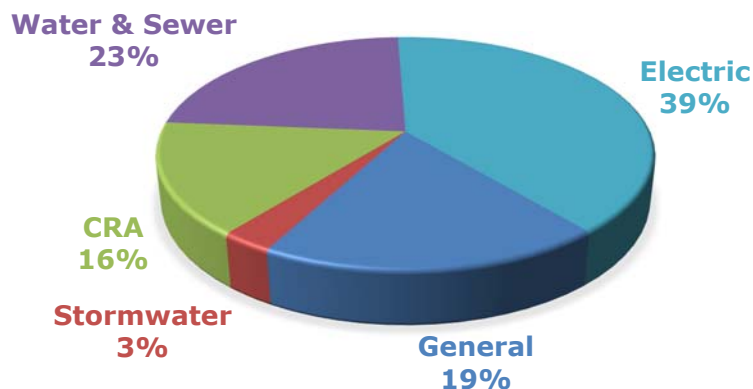


The largest portions of funding are made up by the Electric Services at \$9.5 million, General Funding at \$4.5 million, TIF Revenue through the CRA at \$3.7 million, Water & Wastewater Utility Reserves at \$2.4 million, and Water & Wastewater Utility Fees at \$5.5 million. The Electric Service fees, represent a \$1 million increase over last year's funding due to expanded allocation for undergrounding efforts at an annual budget of \$7.4 million, and an estimated \$500k for electric meter replacements. General Fund spending is increasing \$1.4 million to \$4.5 million, reflecting the

recovery of revenue outlook post-pandemic and increased spending on projects. This funding supports Public Works, Parks, IT, Public Safety, and general city capital projects.

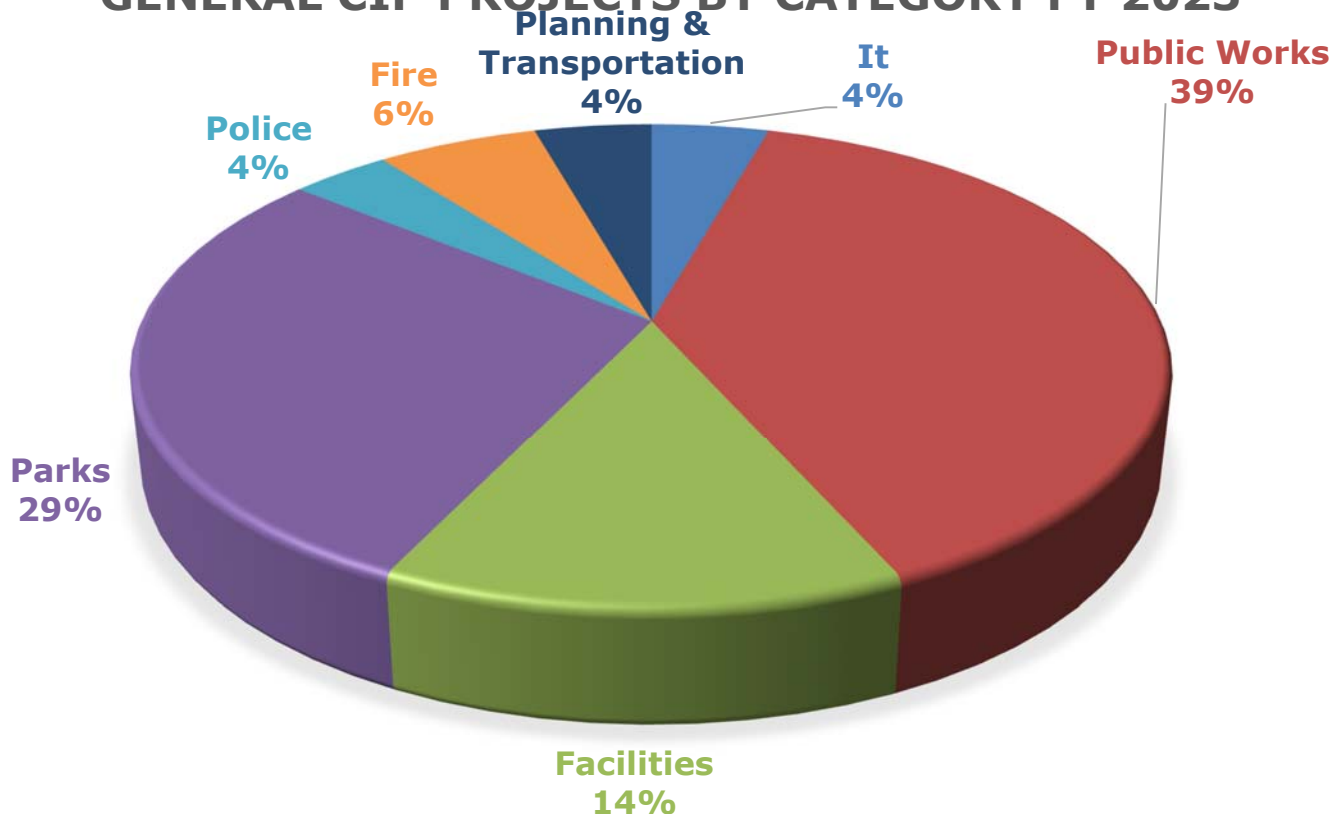
The City's investment in infrastructure is broken down into the following spending categories by type and each category is then explained in detail:

CIP ALLOCATION BY FUND TYPE FY 2023



General Fund

GENERAL CIP PROJECTS BY CATEGORY FY 2023



Public Works:

Pavement Resurfacing and Sidewalk and Bikepath Repairs: The proposed capital plan increases funding by over \$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 15 lane miles of asphalt roads. The plan also provides for spot leveling repairs of 2 miles of brick streets. This completes the two-year planned increase in dedicated funding to road improvement that was initiated in FY22. Total funding in FY 23 will be \$1.55 million.

Facility Replacement: This account addresses 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. FY23 will be an usual year with major roof replacements planned for the Public Safety complex and also the Welcome Center. Funding is also set aside to complete HVAC upgrades concurrent with the roof improvements. Early quotes for the roof at Public Safety are over \$600k and indicate the higher increased costs for bidding out major construction jobs. Total funding for facility improvements will be just shy of \$1 million.

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. Based on payouts made to-date, FY23 should complete the estimated payouts needed to reach the \$1.2 million cap.

Planning & Transportation:

Bicycle/Pedestrian and Signalization Improvements: Funding in FY23 remains at \$200k for new sidewalks and signalization projects while also maintaining high quality rights-of-way. Specific bike/ped improvements to Denning, north of Solana, are in the planning stages.

Information Technology:

Information Technology Upgrades: As more and more city services delivery relies on technology, the need to invest more in this area increases. In FY 23 funding will be used for a diverse group of technological enhancement projects. The city will continue its security implementation program at city facilities, adding additional cameras and converting traditional locks to digital badge access. They will invest \$140k in a centralized power system to replace the inefficient use of multiple smaller backup battery devices. This transitions emergency backup to a single large back system and greatly reduces the need for ongoing maintenance and monitoring. Lastly the IT team

will be moving multiple functions to the cloud, including Microsoft 360 and Voice-Over-IP. 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 23 will be \$400k.

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 23, funding is budgeted at \$100k to replace the pool covers at the community center and have reserve for parks renovations.

Playground Restorations: This fund provides for scheduled capital repairs and replacement of city playgrounds. In FY 23, funding is budgeted at \$30k and will update scheduled playground structures at various city properties.

Mini Park Restorations: This fund provides for general upgrades and refurbishment of mini parks throughout the city. In FY 23, funding is budgeted at \$25k.

Ward Park Improvements: This fund provides for capital repairs and replacement as needed throughout Ward Park. In FY 23, funding is budgeted at \$15k and will upgrade the irrigation system to wireless controls at Ward Park.

Howell Branch Improvements: This funding is for the restorations to Howell Branch preserve. In FY23 funding is set aside at \$80k.

Improve Mead Garden: Funding of \$70k for a pavilion and \$75k for signage and wayfinding throughout the botanical garden.

Athletic Field and Tennis Lighting: This project replaces old wooden light poles and upgrades fixtures with LEDs where possible. In FY 23, funding is budgeted at \$200k and comes from a combination of revenues received from cell towers owned by the city and contributions from the General Fund.

Cemetery Enhancements & Maintenance Facility: This major 3-part project rolls together a number of downtown enhancements related to the cemeteries. Funding in FY 23 of \$600k will be used towards completing the columbarium project. 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. With the completion of the property swap deal at the old Swoope site, both of these projects can now move forward. The centralized maintenance facility for parks operations will be paid for by private funds received as part of a property swap deal. The enhancements to the cemetery are only at the conceptual stage but will be supported by funding from the Cemetery Trust Fund that has been set aside over the last few years. It is anticipated that the

maintenance facility may actual begin in the current fiscal year, while the cemetery improvements are likely sometime in late FY23.

Pavilion Replacements: Funding for two pavilion replacements at Ward Park for \$100k is scheduled in FY 23. This project improves the rentable shaded structures at City parks.

Tennis Center Improvements: This fund provides for capital repairs and replacement at the Azalea Lane Tennis Center. In FY 23, funding is budgeted at \$20k to resurface hard courts.

Future Parks Projects: The CIP also includes planned future funding for additional Parks Department projects including Lake Baldwin Park improvements, Facility improvements to the Cady Way Pool center, identifying the need for long-term funding for Mead Garden master plan implementation, and continued investments in mini parks and other facilities throughout the city.

Fire-Rescue:

The Fire Safety Equipment CIP creates a needed funding reserve for critical capital purchases and enhancements for the City's Fire Department. Total funding in FY 23 will be \$275k and will provide a facility refresh of Station 61. This station has capital improvements needed to refresh the kitchen, dining area, and bay floors. Currently staff is also pursuing grant opportunities that may be able to support these efforts.

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. The current CIP includes the need to replace Fire Station 62. Originally it was hoped that grant support from the state could make this project a reality in FY24, however with the design funding recently being vetoed, it is unlikely that the additional \$2.5 million in grant funds would be forthcoming. As part of this project, the city would plan to match the grant received and would have to find \$2.5 million in its reserves. This project has been moved to long-term needs in the CIP until funding potential can be reevaluated.

General Improvements to Lake Baldwin Park were moved to long-term needs as this project will be deferred in favor of others and while the Parks Department absorbs the current load of project completions already in play.

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.

Funding for the implementation of improvements at Mead Garden were greatly aided in FY21&FY22 with the Commission decision to provide \$500k for enhancements. The long-term needs portion of the CIP has been accordingly reduced.

Community Redevelopment Agency

The 5-year CIP plan for the CRA details the project selection last approved by the CRA Agency. A full look at the remaining project life of the CRA can be found in the Ten-Year Pro-forma section of this document.

MLK Park Fields and Memorial Corner: At \$2.9 million, this remaining project funding to implement design improvements to MLK Park is expected to compliment the field improvements already underway. Improvements will include, stormwater enhancements, learning culture and history trails and signage that pay homage to the history of the park and the community, sidewalk and lighting enhancements, parking expansion, and improvements to the children's area and playground, including a restroom and a water feature. This project is currently in the middle stages of design finalization and staff anticipates that cost increases due to inflation could necessitate an increase in funding set aside for this project. Revisions to the CIP may need to be made and would likely necessitate a reallocation or deferment of other planned projects.

Denning Drive Intersection Improvements: Additional funding of \$321k is budgeted in FY23 for a turn lane and landscaping at the Denning Dr intersection.

North Denning Drive Improvements: Funding dedicated at \$500k in FY23 to complete the Denning Dr. Streetscape to the north of Webster up to Solana.

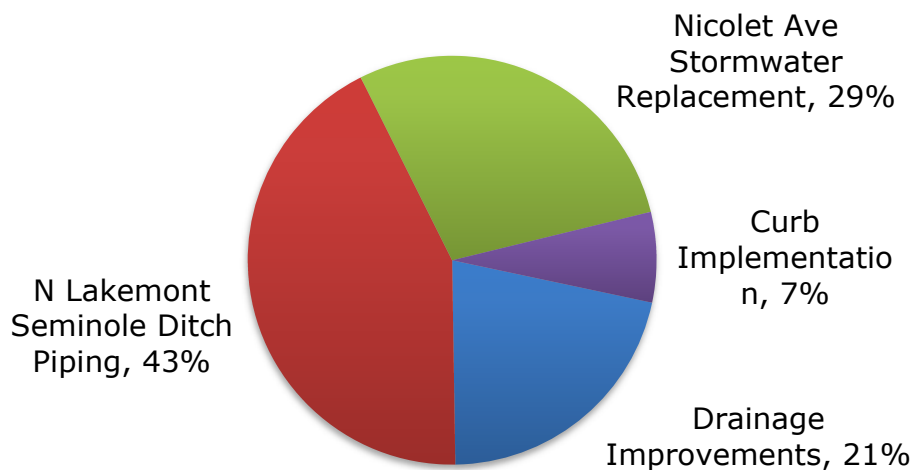
Future CRA Projects: The CRA Agency provided funding allocation limits for major projects that have now been put into a timetable in the 5-year CIP and Ten-Year Pro-forma. These included \$5 million for a 17-92 PD&E Streetscape, and \$1.5 million for future land acquisitions. As land pricing has risen dramatically in Winter Park, this amount of money may be insufficient to make any meaningful acquisition and may be a suitable candidate for reallocation to other projects that may be experiencing cost pressures. Funding has been added in FY24 for Hannibal square connectivity. Additionally, the funding that was set aside as a placeholder for post office relocation was maintained as well as \$7 million for parking improvements towards the end of the CRA's life.

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 under \$1 million in estimated unallocated capital by the end of its life signifying an intent to maximize the usefulness and purpose of the CRA, its mission, and benefit to the community. 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 2023



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 \$150k has been allocated in FY 23 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 \$300k in FY 23 has been budgeted to provide for the drainage improvements.

Nicolet Ave Stormwater Pond: This project will complete a design and construction of treatment pond to improve stormwater drainage. Funding of \$200k in FY 23 has been budgeted to provide for the drainage improvements.

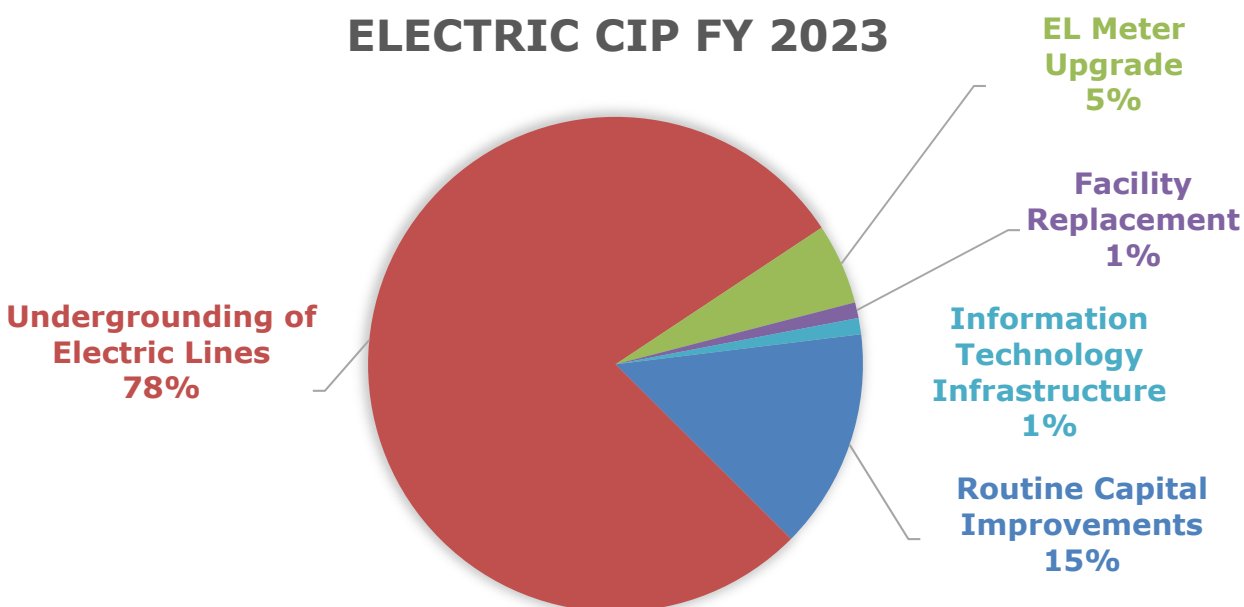
Curb Implementation: Most of the city is curbed, however if stormwater work is performed in a neighborhood that does not have curbs they will be installed along

with the work of the project. New curb implementation is budgeted at \$50k in FY 23 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, corrugated metal pipe replacement, and Stirling Bridge replacement.

Electric Utility

The Electric Utility is experiencing significant cost pressures to its undergrounding effort as materials costs have risen well over 100% in some cases (transformers) and contracted labor costs expand. Expecting average inflation pressure of over 15% in the FY23 year, over \$1 million was added to the undergrounding project to keep pace with program goals.



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 \$1.36 million for FY 23 and is based on historical levels that inflates at the expected cost of wage inflation over time.

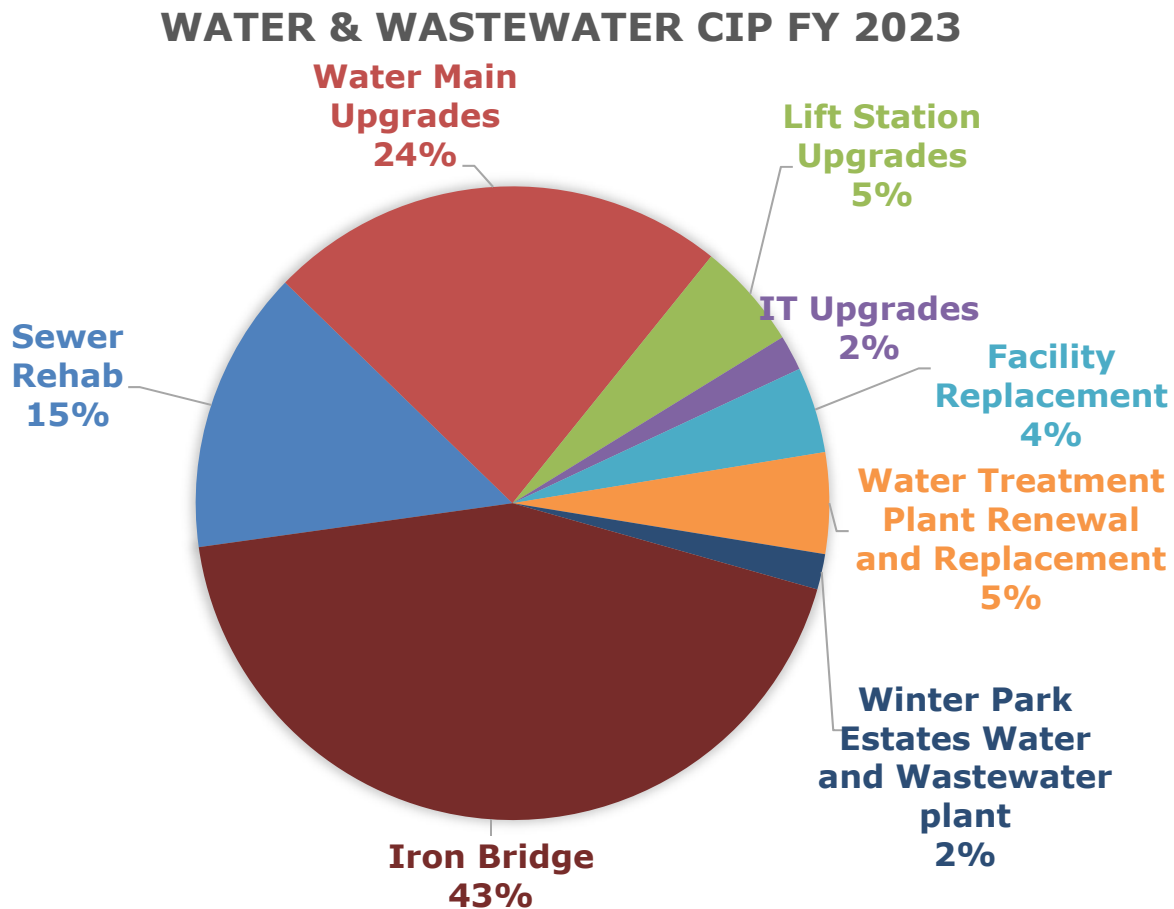
Electric Undergrounding: A detailed long-term undergrounding plan has been developed with a focus on reducing tree conflicts and improving reliability. The plan calls for annual undergrounding expenditures of approximately \$7.4 million which, if continued, should underground the entire system by FY30. This is an expansion of the program completion timetable because completing underground service drops to each resident house has been added to the program scope. While this will slow the

full project completion timetable down, it will now cover costs that homeowners used to have to pay, will increase aesthetics by removing wood poles, and will do it without having a rate increase added to complete this portion of the project. The utility is still targeting a goal of completing 8 miles of undergrounding but material delays and adding to the project scope, may mean that mileage completed comes in at a lower number.

Electric Meter Upgrades: This funding is budgeted to replace the unsupported electric meters throughout the City. The new meters are supported with smart technology that offer additional services for improved data collection and response times to system outages. FY 23 is budgeted at \$500k with total replacement quoted for \$1.5 million.

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, and in the last year the utility funded a number of regional transportation projects. Now the utility is focusing more on routine system maintenance and improvements in FY23.



Routine Rehabilitation and Upgrades: This includes 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 \$2.4 million in FY 23. 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 \$385k in FY 23.

Lift Station Upgrades: Renewal and replacement of aging lift stations throughout the city. New funding has expanded and is allocated at \$300k in FY 23.

Iron Bridge Wastewater Treatment Plant: 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. The 5yr CIP estimated total for improvements needed is \$6.8 million. This is an increase over last year's number and is mostly front-end loaded to the more near-term portion of the CIP. This likely means that more costs and revisions will come in the future and represents one of the biggest capital allocations the utility has. If funding keeps expanding at this level, rates will have to be addressed to accommodate these increases. As previously discussed in the document, the inflationary adjustment of the PSC index was not meant to cover capital costs of a utility and is insufficient over the long term. Capital contributions to Orlando for the treatment plant will total \$2.4 million and be paid from cash reserves as the utility cannot cash-flow such a large sum from operations.

Future Water & Wastewater Utility Projects:

- As part of the FDOT's streetscape improvement to the 17/92 highway corridor in cooperation with the City's CRA, the utility will need to relocate a number of utility lines. As this project is still in the planning stage, the exact year is not known but the need for funding will also likely have to come from reserves.
- 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 \$3.75 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.

- *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 \$200k.

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS**

Description	Funding Source	Estimated 5 Yr. Cost	Schedule of Planned CIP Expenditures					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
General Capital Projects	General Fund	17,890,805	3,862,403	3,443,825	3,501,190	3,509,526	3,573,861	350,000
	Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	-
	Cemetery Trust Fund	600,000	600,000	-	-	-	-	-
	Grants/Fund Raising	-	-	-	-	-	-	2,820,000
	General Fund Reserves	-	-	-	-	-	-	2,500,000
	General Obligation Bonds - Subject to Referendum	-	-	-	-	-	-	2,000,000
Stormwater Capital Projects	Stormwater Utility Fees	3,500,000	700,000	700,000	700,000	700,000	700,000	-
Community Redevelopment Agency	Tax Increment Financing	25,241,993	3,721,765	2,840,000	7,140,000	4,400,228	7,140,000	-
Water and Sewer Fund	Water & Sewer Fees	11,200,385	2,327,308	2,320,000	2,289,615	2,109,615	2,153,846	9,100,000
	Sewer Impact Fees	1,900,000	500,000	500,000	300,000	300,000	300,000	1,100,000
	Water Impact Fees	1,500,000	300,000	300,000	300,000	300,000	300,000	1,100,000
	Water & Sewer Reserves	7,744,467	2,396,717	3,948,500	915,000	484,250	-	4,550,000
Electric Services Fund	Electric Service Fees	49,777,644	9,449,134	9,339,822	9,828,159	10,310,624	10,849,906	-
Totals		119,730,294	23,932,327	23,467,147	25,048,964	22,189,243	25,092,613	23,520,000

SUMMARY OF OPERATING IMPACT

Description	Funding Source	Estimated 5 Yr. Operating Impact	Schedule of Planned CIP Expenditures					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
General Capital Projects	General Fund	135,000	33,000	33,990	35,010	36,060	37,142	-
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		135,000	33,000	33,990	35,010	36,060	37,142	-

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
Public Works	Pavement Resurfacing and Brick Road Repairs	General Fund	5,560,805	1,047,403	1,078,825	1,111,190	1,144,526	1,178,861	on-going
Public Works	Sidewalk, bike path and curb repairs	General Fund	2,750,000	500,000	525,000	550,000	575,000	600,000	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	2,055,000	630,000	325,000	350,000	350,000	400,000	on-going
IT	Information Technology Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund).	General Fund	1,200,000	200,000	200,000	250,000	250,000	300,000	on-going
Parks	General Parks Major Maintenance	General Fund	580,000	180,000	125,000	75,000	100,000	100,000	on-going
Parks	Playground Restorations	General Fund	90,000	30,000	20,000	20,000	20,000		
Parks	Mini Park Restoration	General Fund	250,000	25,000	25,000	150,000	25,000	25,000	
Parks	Ward Park Improvements	General Fund	190,000	15,000	75,000			100,000	
Parks	Showalter Field Improvements	General Fund	150,000			150,000			
Parks	Tennis Center	General Fund	70,000	20,000	25,000	25,000			
Parks	Cady Way Pool Improvements	General Fund	250,000				250,000		
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	General Fund	185,000	100,000	85,000				
Parks	Cemetery Enhancements and Maintenance Facility	Cemetery Trust Fund	600,000	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	200,000	200,000					

**SUMMARY OF CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
Fire	Fire Safety & Equipment Fund	General Fund	1,300,000	275,000	200,000	325,000	300,000	200,000	on-going
Fire	Station 62 Improvement	General Fund Reserves	-						2,500,000
		Grants/Fund Raising	-						2,500,000
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	585,000	145,000	265,000			175,000	
		Grants/Fund Raising	-						320,000
Parks	Lake Baldwin Park Improvements	General Fund	-						350,000
General	Renovation of City Hall	General Obligation Bonds - Subject to Referendum	-						2,000,000
Totals			18,865,805	4,537,403	3,518,825	3,576,190	3,584,526	3,648,861	7,670,000

Totals by Funding Source:

	5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
General Fund	17,890,805	3,862,403	3,443,825	3,501,190	3,509,526	3,573,861	350,000
Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	-
General Fund Reserves	-	-	-	-	-	-	2,500,000
Police Forfeiture Funds	-	-	-	-	-	-	-
Cemetery Trust Fund	600,000	600,000	-	-	-	-	-
Grants/Fund Raising	-	-	-	-	-	-	2,820,000
General Obligation Bonds - Subject to Referendum	-	-	-	-	-	-	2,000,000
	18,865,805	4,537,403	3,518,825	3,576,190	3,584,526	3,648,861	7,670,000

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2022 - 2023**

Function	Project	Project Description	Primary Funding Source	Capital Funding 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	\$ 1,047,403	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	\$ 500,000	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 - \$630,000, Water & Sewer Fund - \$242,308 and Electric Services Fund - \$96,923	\$ 969,231	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 - \$200,000, Water & Sewer Fund - \$100,000 and Electric Services Fund - \$100,000	\$ 400,000	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	\$ 180,000	No additional impact on operating budget	-
Parks	Playground Restorations	Replacement and updating of playground structures at various city properties.	General Fund	\$ 30,000	No additional impact on operating budget	-
Parks	Mini Park Restoration	General upgrades and refurbishment of mini parks throughout the City. Replacement of site amenities, furnishings, and landscape.	General Fund	\$ 25,000	No additional impact on operating budget	-
Parks	Ward park Improvements	Update sports complex irrigation to wireless controls for remote access and monitoring.	General Fund	\$ 15,000	No additional impact on operating budget	-
Parks	Tennis Center	Funding for ongoing resurfacing of WPTC hard courts.	General Fund	\$ 20,000	Well will move from potable water use to save money and expenses for City.	-
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 - \$75k General Fund - \$125k	\$ 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	Provides funding to replace two pavilions.	General Fund	\$ 100,000	No additional impact on operating budget	-

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2022 - 2023**

Function	Project	Project Description	Primary Funding Source	Capital Funding 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	\$ 600,000	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	\$ 275,000	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	-
Parks	Mead Garden Master Plan Renovation	This fund provides the implementation of the Master Plan Renovations to Mead Garden.	General Fund	\$ 145,000	No additional impact on operating budget	-
Total Funding FY23				* \$ 5,076,634		\$ 33,000

* Includes transfers for utility contributions to IT and Facility Replacement

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
STORMWATER CAPITAL PROJECTS FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	950,000	150,000	200,000	200,000	200,000	200,000
Public Works	N Lakemont Seminole Ditch Piping	Stormwater Fees	300,000	300,000				
Public Works	Canton at Knowles Drainage Improvements	Stormwater Fees	250,000			250,000		
Public Works	Temple Dr Stormwater Replacement	Stormwater Fees	500,000				250,000	250,000
Public Works	Curb Implementation	Stormwater Fees	250,000	50,000	50,000	50,000	50,000	50,000
Public Works	Nicolet Ave Stormwater Pond	Stormwater Fees	200,000	200,000				
Public Works	Corrugated Metal Pipe Replacement	Stormwater Fees	600,000			200,000	200,000	200,000
Public Works	CDS Unit on Fawsett Road	Stormwater Fees	200,000		200,000			
Public Works	Stirling Bridge Replacement	Stormwater Fees	250,000		250,000			
Totals			3,500,000	700,000	700,000	700,000	700,000	700,000

Totals by Funding Source:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Stormwater Fees	700,000	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 2022 - 2023**

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	\$ 150,000	No additional impact on operating budget	-
Public Works	N Lakemont Seminole Ditch Piping	This is a joint project with Seminole county to improve the piping and drainage on N Lakemont.	Stormwater utility fee	\$ 300,000	No additional impact on operating budget	-
Public Works	Nicolet Ave Stormwater Pond	This project will complete the design and construction of a treatment pond to improve stormwater drainage.	Stormwater utility fee	\$ 200,000	No additional impact on operating budget	-
Public Works	Curb Implementation	New curb installations	Stormwater utility fee	\$ 50,000	No additional impact on operating budget	-
Total Funding FY23				<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 2023	FY 2024	FY 2025	FY 2026	FY 2027
CRA	Small Scale CIP Improvements	TIF	160,000		40,000	40,000	40,000	40,000
CRA	CRA Infrastructure Improvements	TIF	400,000		100,000	100,000	100,000	100,000
CRA	Parking Improvements	TIF	7,000,000					7,000,000
CRA	17-92 / PD&E Streetscape	TIF	5,185,228		1,000,000	2,000,000	2,185,228	
CRA	MLK Park Improvements	TIF	2,900,000	2,900,000				
CRA	North Denning Dr. Streetscape Extension	TIF	500,000	500,000				
CRA	Hannibal Square Connectivity	TIF	200,000		200,000			
CRA	Land Acquisitions	TIF	1,500,000		1,500,000			
CRA	Post Office Acquisition	TIF	7,075,000			5,000,000	2,075,000	
CRA	Denning/Fairbanks Intersection Improvements	TIF	321,765	321,765				
Totals			25,241,993	3,721,765	2,840,000	7,140,000	4,400,228	7,140,000

Totals by Funding Source:

Tax Increment Financing (TIF)	25,241,993	3,721,765	2,840,000	7,140,000	4,400,228	7,140,000
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**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2022 - 2023**

Function	Project	Project Description	Primary Funding Source	Capital Funding Amount	Impact on Operating Budgets	Operating Impact Amount
CRA	MLK Park Improvements	First phase of the improvements to Martin Luther King park, to include renovation of the fields and viewshed improvements, park amenities, playground, restroom, stormwater, and hardscape and lighting.	Tax Increment Financing	\$ 2,900,000	These projects would be one time expenditures and should not impact ongoing operational costs.	-
CRA	North Denning Dr. Streetscape Extension	This funding will extend the improvements along the portion of Denning from Webster to Solana and complete the continuity of the previous phase completed south of Webster Ave.	Tax Increment Financing	\$ 500,000	These projects would be one time expenditures and should not impact ongoing operational costs.	-
CRA	Denning/Fairbanks Intersection Improvements	This will expand on the intersection improvements planned for the intersection by allowing for a southbound right turn lane from Denning onto Fairbanks Ave. This will be accommodated by the property purchases made in the previous year at the northwest corner.	Tax Increment Financing	\$ 321,765	These projects would be one time expenditures and should not impact ongoing operational costs.	-
Total Funding FY23				<u>\$3,721,765</u>		<u>-</u>

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
WATER AND WASTEWATER FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
Water and Sewer	Upgrade sewer mains - Rehabilitation of defective sewer mains with heavy ground water infiltration.	Water and Sewer Fees	1,700,000	300,000	350,000	350,000	350,000	350,000	
		Sewer Impact Fees	1,700,000	500,000	300,000	300,000	300,000	300,000	
Water and Sewer	Rehabilitation of sanitary manholes to restore their structural integrity	Water and Sewer Fees	450,000		100,000	100,000	125,000	125,000	
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	1,250,000		300,000	300,000	325,000	325,000	
Water and Sewer	Upgrade water mains - Replacement of sub-standard water mains throughout the water distribution system.	Water Impact Fees	1,500,000	300,000	300,000	300,000	300,000	300,000	
		Water and Sewer Fees	4,000,000	1,000,000	750,000	750,000	750,000	750,000	
Water and Sewer	Lift Station Upgrades	Water and Sewer Fees	1,500,000	300,000	300,000	300,000	300,000	300,000	
Water and Sewer	Upgrading/rerating of Iron Bridge Regional Wastewater Treatment Facility (City of Orlando).	Water and Sewer Reserves	6,829,467	2,396,717	3,948,500		484,250		
Water and Sewer	Richard Crotty Parkway Utility Upgrade	Water and Sewer Reserves	915,000			915,000			
Water and Sewer	Kennedy Blvd Road Widening Force Main Upgrade	Sewer Impact Fees	200,000		200,000				
Water and Sewer	Water Treatment Plant Renewal and Replacement	Water and Sewer Fees	580,000	285,000	295,000				
Water and Sewer	Winter Park Estates Water and Wastewater plant	Water and Sewer Fees	330,000	100,000		230,000			
ITS	Information Technology Infrastructure Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund).	Water and Sewer Fees	600,000	100,000	100,000	125,000	125,000	150,000	

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
WATER AND WASTEWATER FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Other Long-term Needs
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	790,385	242,308	125,000	134,615	134,615	153,846	
Water and Sewer	FDOT 17-92 UT line Relocation	Water and Sewer Reserves	-						3,000,000
Water and Sewer	Expansion of reclaimed water system	Water and Sewer Reserves	-						1,550,000
		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			22,344,852	5,524,025	7,068,500	3,804,615	3,193,865	2,753,846	15,850,000

Totals by Funding Source:

Water and Sewer Fees	10,765,538	2,327,308	2,320,000	2,289,615	2,109,615	2,153,846	9,100,000
Water and Sewer Reserves	9,944,467	2,396,717	3,948,500	915,000	484,250	-	4,550,000
Sewer Impact Fees	1,968,000	500,000	500,000	300,000	300,000	300,000	1,100,000
Water Impact Fees	1,581,000	300,000	300,000	300,000	300,000	300,000	1,100,000
	24,259,005	5,524,025	7,068,500	3,804,615	3,193,865	2,753,846	15,850,000

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Water & Sewer
Fiscal Year 2022 - 2023**

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	\$ 800,000	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	\$ 1,300,000	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	\$ 300,000	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	\$ 285,000	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	\$ 100,000	No additional impact on operating budget	-
Water and Sewer	Iron Bridge Regional Wastewater Treatment Facility	Upgrading/rerating of Iron Bridge Regional Wastewater Treatment Facility (City of Orlando).	Water and Sewer Reserves	\$ 2,396,717	No additional impact on operating budget	-
Total Funding FY23				* 5,181,717		-

*Transfers for utility contributions to IT and Facility Replacement are accounted for in the General Tab

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
ELECTRIC SERVICES FUND**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	7,516,024	1,360,211	1,428,222	1,499,633	1,574,614	1,653,345
Electric Services	Undergrounding of Electric Lines	Electric System Revenues	40,845,466	7,392,000	7,761,600	8,149,680	8,557,164	8,985,022
Electric Services	EL Meter Upgrade	Electric System Revenues	500,000	500,000				
ITS	Information Technology Infrastructure Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund)	Electric System Revenues	600,000	100,000	100,000	125,000	125,000	150,000
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	316,154	96,923	50,000	53,846	53,846	61,538
Totals			49,777,644	9,449,134	9,339,822	9,828,159	10,310,624	10,849,906

Totals by Funding Source:

Electric System Revenues	47,442,911	9,449,134	9,339,822	9,828,159	10,310,624	10,849,906
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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 2022 - 2023

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	\$ 1,360,211	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	\$ 7,392,000	As electric utilities are placed underground there will be less costs for trimming trees around power lines.	-
Electric Services	Meter Replacement	This is a replacement purchase upgrades meters to new technology for increased monitoring, reporting, and response time.	Electric Service Fees	\$ 500,000	No impact on operating budget	-
Total Funding FY23				* \$ 9,252,211		\$ -

*Transfers for utility contributions to IT and Facility Replacement are accounted for in the General Tab



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 46.0 years old. The population is better educated and older than the surrounding population in the Orange County area with a median age of 35.2 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 2.22 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 include 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 40.3 million passengers served last year.
- *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 3.3 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.
- *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 which boasts 50-100k riders per year. 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.

PORTS

- *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 www.portofsanford.org.
- *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	1,600
Orange County Schools	Education	650
Rollins College	Education	618
City of Winter Park	Government	520
Publix	Retail	300

Noted 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.
- *Ruth’s Hospitality Group International* – International restaurant chain owning the Ruth’s Chris brand.
- *Timbers Resorts, LLC*, - An international resort parent company.
- *(Coming Soon) Elevation Financial Group, private equity real estate investment company*



Executive Summary

Winter Park City, FL 3
Winter Park City, FL (1278300)
Geography: Place

Prepared by Esri

Winter Park c...

Population

2010 Population	27,716
2020 Population	29,798
2022 Population	30,734
2027 Population	30,844
2010-2020 Annual Rate	0.73%
2020-2022 Annual Rate	1.38%
2022-2027 Annual Rate	0.07%
2022 Male Population	47.9%
2022 Female Population	52.1%
2022 Median Age	45.5

In the identified area, the current year population is 30,734. In 2020, the Census count in the area was 29,798. The rate of change since 2020 was 1.38% annually. The five-year projection for the population in the area is 30,844 representing a change of 0.07% annually from 2022 to 2027. Currently, the population is 47.9% male and 52.1% female.

Median Age

The median age in this area is 45.5, compared to U.S. median age of 38.9.

Race and Ethnicity

2022 White Alone	74.2%
2022 Black Alone	8.2%
2022 American Indian/Alaska Native Alone	0.2%
2022 Asian Alone	3.6%
2022 Pacific Islander Alone	0.0%
2022 Other Race	3.2%
2022 Two or More Races	10.5%
2022 Hispanic Origin (Any Race)	13.1%

Persons of Hispanic origin represent 13.1% of the population in the identified area compared to 19.0% 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 56.0 in the identified area, compared to 71.6 for the U.S. as a whole.

Households

2022 Wealth Index	173
2010 Households	12,136
2020 Households	12,729
2022 Households	13,115
2027 Households	13,140
2010-2020 Annual Rate	0.48%
2020-2022 Annual Rate	1.34%
2022-2027 Annual Rate	0.04%
2022 Average Household Size	2.22

The household count in this area has changed from 12,729 in 2020 to 13,115 in the current year, a change of 1.34% annually. The five-year projection of households is 13,140, a change of 0.04% annually from the current year total. Average household size is currently 2.22, compared to 2.22 in the year 2020. The number of families in the current year is 7,040 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. Esri forecasts for 2022 and 2027. Esri converted Census 2010 data into 2020 geography.



Executive Summary

Winter Park City, FL 3
Winter Park City, FL (1278300)
Geography: Place

Prepared by Esri

Winter Park c...

Mortgage Income

2022 Percent of Income for Mortgage	26.6%
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Median Household Income

2022 Median Household Income	\$92,058
2027 Median Household Income	\$109,217
2022-2027 Annual Rate	3.48%

Average Household Income

2022 Average Household Income	\$149,881
2027 Average Household Income	\$167,076
2022-2027 Annual Rate	2.20%

Per Capita Income

2022 Per Capita Income	\$63,865
2027 Per Capita Income	\$71,013
2022-2027 Annual Rate	2.14%

Households by Income

Current median household income is \$92,058 in the area, compared to \$72,414 for all U.S. households. Median household income is projected to be \$109,217 in five years, compared to \$84,445 for all U.S. households

Current average household income is \$149,881 in this area, compared to \$105,029 for all U.S. households. Average household income is projected to be \$167,076 in five years, compared to \$122,155 for all U.S. households

Current per capita income is \$63,865 in the area, compared to the U.S. per capita income of \$40,363. The per capita income is projected to be \$71,013 in five years, compared to \$47,064 for all U.S. households

Housing

2022 Housing Affordability Index	95
2010 Total Housing Units	13,577
2010 Owner Occupied Housing Units	7,759
2010 Renter Occupied Housing Units	4,378
2010 Vacant Housing Units	1,441
2020 Total Housing Units	14,074
2020 Vacant Housing Units	1,345
2022 Total Housing Units	14,327
2022 Owner Occupied Housing Units	8,634
2022 Renter Occupied Housing Units	4,481
2022 Vacant Housing Units	1,212
2027 Total Housing Units	14,530
2027 Owner Occupied Housing Units	8,728
2027 Renter Occupied Housing Units	4,412
2027 Vacant Housing Units	1,390

Currently, 60.3% of the 14,327 housing units in the area are owner occupied; 31.3%, renter occupied; and 8.5% are vacant. Currently, in the U.S., 58.2% of the housing units in the area are owner occupied; 31.8% are renter occupied; and 10.0% are vacant. In 2020, there were 14,074 housing units in the area and 9.6% vacant housing units. The annual rate of change in housing units since 2020 is 0.79%. Median home value in the area is \$464,149, compared to a median home value of \$283,272 for the U.S. In five years, median value is projected to change by 0.26% annually to \$470,137.

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. Esri forecasts for 2022 and 2027. Esri converted Census 2010 data into 2020 geography.



Executive Summary

Orange County, FL 2
Orange County, FL (12095)
Geography: County

Prepared by Esri

Orange County...

Population

2010 Population	1,145,956
2020 Population	1,429,908
2022 Population	1,490,778
2027 Population	1,547,650
2010-2020 Annual Rate	2.24%
2020-2022 Annual Rate	1.87%
2022-2027 Annual Rate	0.75%
2022 Male Population	49.3%
2022 Female Population	50.7%
2022 Median Age	35.2

In the identified area, the current year population is 1,490,778. In 2020, the Census count in the area was 1,429,908. The rate of change since 2020 was 1.87% annually. The five-year projection for the population in the area is 1,547,650 representing a change of 0.75% annually from 2022 to 2027. Currently, the population is 49.3% male and 50.7% female.

Median Age

The median age in this area is 35.2, compared to U.S. median age of 38.9.

Race and Ethnicity

2022 White Alone	42.8%
2022 Black Alone	19.3%
2022 American Indian/Alaska Native Alone	0.4%
2022 Asian Alone	5.5%
2022 Pacific Islander Alone	0.1%
2022 Other Race	12.3%
2022 Two or More Races	19.5%
2022 Hispanic Origin (Any Race)	33.9%

Persons of Hispanic origin represent 33.9% of the population in the identified area compared to 19.0% 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 84.7 in the identified area, compared to 71.6 for the U.S. as a whole.

Households

2022 Wealth Index	85
2010 Households	421,847
2020 Households	519,437
2022 Households	540,943
2027 Households	559,732
2010-2020 Annual Rate	2.10%
2020-2022 Annual Rate	1.82%
2022-2027 Annual Rate	0.69%
2022 Average Household Size	2.69

The household count in this area has changed from 519,437 in 2020 to 540,943 in the current year, a change of 1.82% annually. The five-year projection of households is 559,732, a change of 0.69% annually from the current year total. Average household size is currently 2.69, compared to 2.68 in the year 2020. The number of families in the current year is 346,459 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. Esri forecasts for 2022 and 2027. Esri converted Census 2010 data into 2020 geography.



Executive Summary

Orange County, FL 2
Orange County, FL (12095)
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Orange County...

Mortgage Income

2022 Percent of Income for Mortgage	23.0%
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Median Household Income

2022 Median Household Income	\$69,271
2027 Median Household Income	\$81,637
2022-2027 Annual Rate	3.34%

Average Household Income

2022 Average Household Income	\$99,024
2027 Average Household Income	\$116,236
2022-2027 Annual Rate	3.26%

Per Capita Income

2022 Per Capita Income	\$36,086
2027 Per Capita Income	\$42,187
2022-2027 Annual Rate	3.17%

Households by Income

Current median household income is \$69,271 in the area, compared to \$72,414 for all U.S. households. Median household income is projected to be \$81,637 in five years, compared to \$84,445 for all U.S. households

Current average household income is \$99,024 in this area, compared to \$105,029 for all U.S. households. Average household income is projected to be \$116,236 in five years, compared to \$122,155 for all U.S. households

Current per capita income is \$36,086 in the area, compared to the U.S. per capita income of \$40,363. The per capita income is projected to be \$42,187 in five years, compared to \$47,064 for all U.S. households

Housing

2022 Housing Affordability Index	104
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
2020 Total Housing Units	561,851
2020 Vacant Housing Units	42,414
2022 Total Housing Units	583,093
2022 Owner Occupied Housing Units	305,705
2022 Renter Occupied Housing Units	235,238
2022 Vacant Housing Units	42,150
2027 Total Housing Units	612,360
2027 Owner Occupied Housing Units	319,692
2027 Renter Occupied Housing Units	240,040
2027 Vacant Housing Units	52,628

Currently, 52.4% of the 583,093 housing units in the area are owner occupied; 40.3%, renter occupied; and 7.2% are vacant. Currently, in the U.S., 58.2% of the housing units in the area are owner occupied; 31.8% are renter occupied; and 10.0% are vacant. In 2020, there were 561,851 housing units in the area and 7.5% vacant housing units. The annual rate of change in housing units since 2020 is 1.66%. Median home value in the area is \$302,183, compared to a median home value of \$283,272 for the U.S. In five years, median value is projected to change by 2.14% annually to \$335,879.

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. Esri forecasts for 2022 and 2027. Esri converted Census 2010 data into 2020 geography.

Active Advisory Boards and Task Forces

Building

- Board of Adjustments
- Construction Board of Adjustments & Appeals

Natural Resources

- KWPB & Sustainable Advisory Board
- Lakes and Waterways Advisory Board
- Lake Killarney Advisory Board

Planning and Transportation

- Historic Preservation Board
- Housing Authority Board
- Orange Avenue Overlay Appearance Review Advisory Board
- Planning and Zoning Board
- Transportation Advisory Board

Public Works

- Utilities Advisory Board

Public Safety

- Civil Service Board
- Firefighters Pension Fund Board of Trustees
- Police Retirement Board of Trustees

Parks & Recreation

- Parks and Recreation Advisory Board
- Tree Preservation Board
- Winter Pines Golf Course Advisory Board

General Administration

- Broadband & Smart City Ad Hoc Committee
- Code Compliance Board
- CRA Agency
- CRA Advisory Board
- Economic Development Advisory Board
- Economic Development Advisory Board Subcommittee
- Public Art 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.