



city commission agenda

3:30 p.m.
April 9, 2012
Winter Park Community Center
721 W. New England Avenue
Winter Park, Florida 32789

commissioners				mayor	commissioners			
seat 1	Steven Leary	seat 2	Sarah Sprinkel	Kenneth W. Bradley	seat 3	Carolyn Cooper	seat 4	Tom McMacken

welcome

Welcome to the City of Winter Park City Commission meeting. The agenda for regularly scheduled Commission meetings is posted in City Hall the Tuesday before the meeting. Agendas and all backup material supporting each agenda item are available in the City Clerk's office or on the city's Web site at www.cityofwinterpark.org.

meeting procedures

Persons desiring to address the Commission MUST fill out and provide to the City Clerk a yellow "Request to Speak" form located by the door. After being recognized by the Mayor, persons are asked to come forward and speak from the podium, state their name and address, and direct all remarks to the Commission as a body and not to individual members of the Commission, staff or audience.

Comments at the end of the meeting under New Business are limited to three (3) minutes. The yellow light indicator will remind you that you have one (1) minute left to sum up. Large groups are asked to name a spokesperson. This period of time is for comments and not for questions directed to the Commission or staff for immediate answer. Questions directed to the City Commission will be referred to staff and should be answered by staff within a reasonable period of time following the date of the meeting. Order and decorum will be preserved at all meetings. Personal, impertinent or slanderous remarks are not permitted. Thank you for participating in your city government.

1	Meeting Called to Order	
2	Invocation Fire Chief Jim White Pledge of Allegiance	
3	Approval of Agenda	
4	Mayor's Report a. Presentation of the Winter Park Sidewalk Art Festival original art b. Proclamation - Winter Park Garden Club's 90 th Anniversary Day c. Appointment of 'Wired for Winter Park' Task Force members	25 minutes
5	City Manager's Report	Projected Time
6	City Attorney's Report	Projected Time

7 Non-Action Items	Projected Time
<ul style="list-style-type: none"> a. Winter Park Train Station Design Development Update from ACi - THIS HAS BEEN PULLED FROM THE AGENDA UNTIL APRIL 23 b. Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011 c. Financial Report – February 2012 	15 minutes 15 minutes 10 minutes
8 Citizen Comments 5 p.m. or soon thereafter (if the meeting ends earlier than 5:00 p.m., the citizen comments will be at the end of the meeting) (Three (3) minutes are allowed for each speaker; not to exceed a total of 30 minutes for this portion of the meeting)	
9 Consent Agenda	Projected Time
<ul style="list-style-type: none"> a. Approve the minutes of 3/26/2012. b. Approve the following purchase, change order and contract: <ul style="list-style-type: none"> 1. PR 149001 to Brown & Brown Insurance for city property insurance renewal (April 2012 – 2013); \$294,663.81 2. Change Order COR-034 to Community Center contract (RFQ-17-2009) with Turner Construction Company and authorize the Mayor to execute the change order document; \$54,523.00 3. Commercial Property Insurance Application with Brown & Brown of Florida, Inc.; and authorize the Mayor to sign the application. c. Enter into the grant funding agreement with the Florida Department of Environmental Protection (FDEP) for construction of: 1) Park North Subdivision West Exfiltration System; 2) Pansy Avenue Stormwater Exfiltration System; and 3) Canton Avenue Stormwater Outfall Improvements Projects. Grant agreements total: \$384,000. d. Approve the proposed modifications to the City of Winter Park's Rate Schedule BA-1 Billing Adjustments (fuel adjustment) e. Reschedule the Monday, May 28, 2012 Commission meeting to Tuesday, May 29, 2012 due to the Memorial Day holiday. 	5 minutes
10 Action Items Requiring Discussion	Projected Time
<ul style="list-style-type: none"> a. Appointment of Vice Mayor 	5 minutes
11 Public Hearings	Projected Time
<ul style="list-style-type: none"> a. Ordinance - Amending Chapter 22 to incorporate the Florida Building Code with certain administrative and technical amendments (2) b. Ordinance – Relating to Pain Management Clinics and Pharmacies and repealing the moratorium (Ordinance 2840-11) (1) c. Ordinance – Annexing the 54+ acres of Ravaudage or Home Acres generally bounded by Bennett, Monroe, Orlando Avenues and Lee Road (1) <ul style="list-style-type: none"> - Annexation agreement 	15 minutes 10 minutes 30 minutes

12	City Commission Reports	Projected Time
	<ul style="list-style-type: none">a. Commissioner Learyb. Commissioner Sprinkelc. Commissioner Cooperd. Commissioner McMackene. Mayor Bradley	10 minutes each

appeals & assistance

"If a person decides to appeal any decision made by the Commission with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." (F. S. 286.0105).

"Persons with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk's Office (407-599-3277) at least 48 hours in advance of the meeting."



city commission **city manager's report**

item type City Manager's Report

meeting date April 9, 2012

Below are issues of interest to the Commission and community that are currently being worked on by staff, but do not currently require action on the Commission agenda. These items are being tracked to provide the Commission and community the most up to date information regarding the status of the various issues. The City Manager will be happy to answer questions or provide additional updates at the meeting.

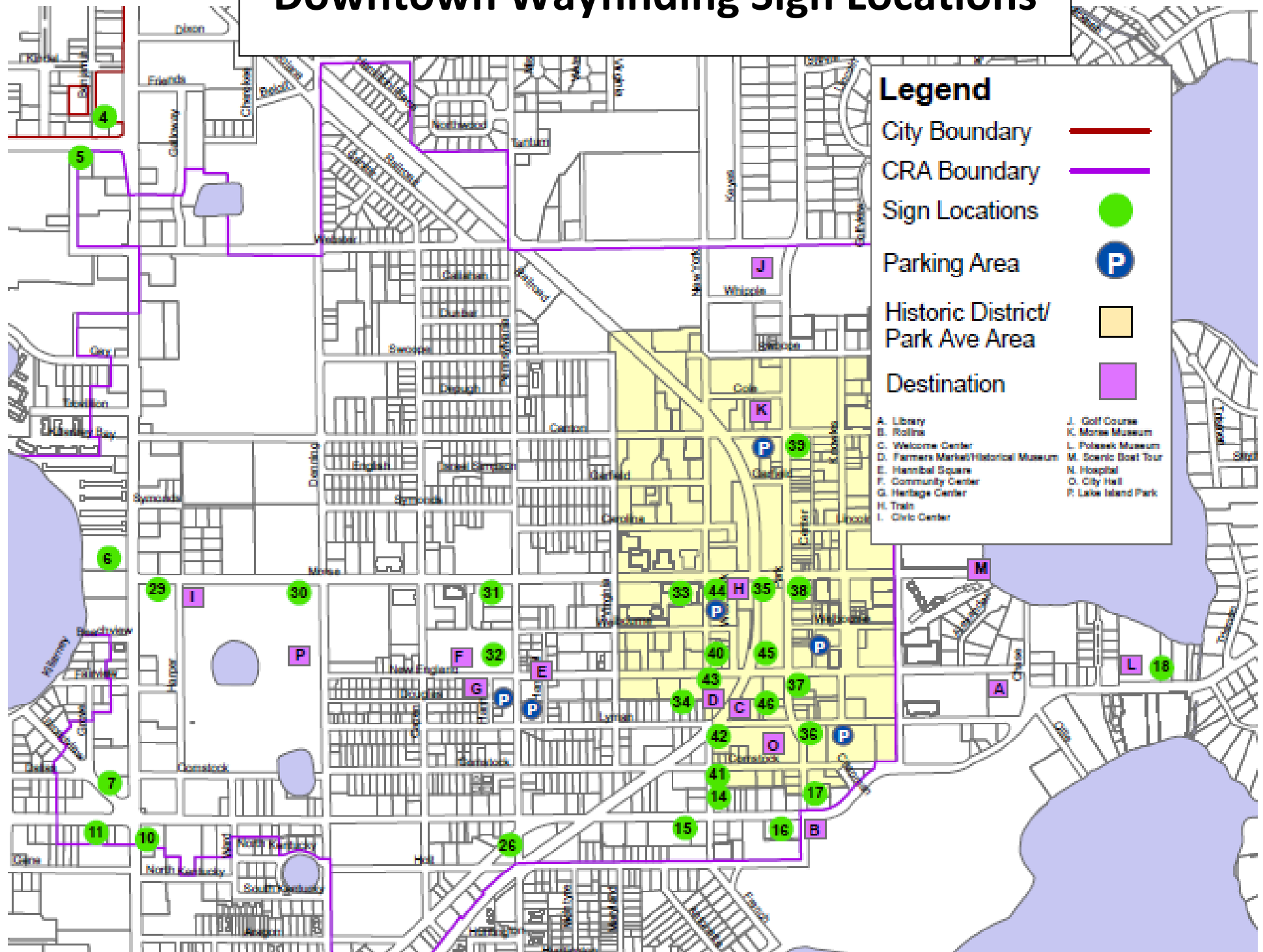
issue	update	date
City Hall Renovation	The mechanical contractor has constructed and installed all 3 of the large air handling units and chiller, as well supply ducting. The individual VAV (variable air volume, which are controlled by the room thermostats) valves have been installed and ducted on the second floor. Work continues on the installing the VAV's on the first floor. All demolition is complete of ceilings, existing lighting, old wall radiators and unnecessary walls. Construction of new walls to create new work spaces is underway on the second floor as well as installation of new ceilings and new light fixtures. Plan is complete for new a/v system in the chambers and conference rooms and acquisition of materials is underway. New painting, carpeting and installation of built in furniture will be completed the first week in June with the June 11th commission meeting being held in the newly renovated chambers.	June 2012
Pensions	Detailed projections provided to Commission on March 6, 2012.	
Lee Road Median Update	FDOT is requiring a variance report to be developed and submitted in order to keep some of the existing crepe myrtles that do not meet their current spacing requirements. City plans to keep them because if they are removed no tree could be planted there. This report was submitted on April 4 th . FDOT review period anticipated to be 3 weeks.	
Fairbanks Improvement Project	Plans have been approved by FDOT. Permits were submitted to FDEP on January 6 th . Final approval on lift station easement has been granted by the property owner.	Advertised on April 1.

Parking Study Alfond Inn	Traffic counts are complete and the consultant is currently working on alternatives.	Staff is working on the GIS street templates.
Hazardous Waste	Waste Pro has agreed to host four household hazardous waste events per year for the City. The first event will take place on April 21 from 9:00 a.m. to 2:00 p.m. at the Public Works Compound located at 1439 Howell Branch Road.	The first event will be held in conjunction with Earth Day in April 2012.
Dead Tree Removal	All of the tree removals have been completed. Stump grinding is completed and tree replanting (with in-house crews) is underway. Expected completion is May 2012.	May 2012
Wayfinding Signs	Public Works is currently pricing the manufacturing for selection of contractor. Signs are expected to start popping up within 60 days.	May 2012
Street Musicians	CRA Staff is meeting with the merchants this week and working towards returning a recommendation to the Commission	April 2012
125 th Anniversary Celebration	<p>Two task force meetings have been held thus far. A 125th Anniversary logo has been adopted and has been implemented on many city communication tools already, including the <i>Winter Park Update</i>, city employee emails, press release templates, the Winter Park Sidewalk Art Festival Program, the Orlando Philharmonic Orchestra concert program, and various invitations. Each member of the task force will also begin using the logo to remind and prepare the community of this important milestone.</p> <p>The task force is working on ideas to tie in the 125th anniversary to existing events and also has been discussing events specifically for the anniversary date. The Winter Park Police Department is also celebrating its 125th anniversary on October 12, and has joined the task force at its regular meetings.</p> <p>Each member is excited and enthusiastic about this milestone and is eager to help the city promote the 125th anniversary in their various disciplines. This will be done through cooperative marketing, website presence, logo</p>	

	<p>inclusion, special event planning and historical displays.</p> <p>Task force members are:</p> <ol style="list-style-type: none"> 1. Kenneth Murrah, Winter Park resident 2. Fairolyn Livingston, Hannibal Square Heritage Center 3. Susan Skolfield, Winter Park Historical Association 4. Bob Melanson, Winter Park Public Library 5. Patrick Chapin, Winter Park Chamber of Commerce 6. Cindy Bowman LaFronz, Rollins College 7. Rev. Bryan G. Fulwider, 1st Congregational Church 	
MLK Task Force	<p>The MLK Task Force will host a public input meeting on Tuesday, April 10, from 6 p.m. to 7:30 p.m., at the Winter Park Community Center located at 721 West New England Avenue.</p> <p>Results from the first public input meeting will then be presented for further discussion at a second public input meeting being held on Tuesday, April 24, from 7 p.m. to 8 p.m., at Mount Moriah Missionary Baptist Church located at 421 South Pennsylvania Avenue.</p>	
ULI Fairbanks Avenue TAP	<p>Staff is meeting next week to begin preparing the briefing book. A schedule of tasks and responsibilities is attached. The panel is proposed to meet the 3rd week of May, with a final report coming to us in June.</p>	

Once projects have been resolved, they will remain on the list for one additional meeting to share the resolution with the public and then be removed.

Downtown Wayfinding Sign Locations



City of Winter Park W. Fairbanks Ave. TAP Project Timeline

March 2012

Week 1:

- Finalize Project Objectives
- Draft Agreement
- Draft Project Timeline

Week 2:

- Finalize and Execute Agreement
- Finalize Project Timeline
- Request first installment payment

Week 3:

- Develop agenda for TAP
- Identify potential TAP composition (4-8 members)
- Create Briefing Book outline

Week 4:

- Project Objectives review with City Council (March 26)
- Contact potential panelists to determine availability and interest
- Determine venue for TAP
- Compose Briefing Book

April 2012

Week 1:

- Submit panel roster to City for approval
- Compose Briefing Book

Week 2:

- Confirm panelists; make travel arrangements as necessary
- Finalize TAP venue, setup, catering, transportation, a/v, etc.
- Distribute draft of Briefing Book for review

Week 3:

- Determine TAP workshop attendee list (panelists, presenters, participants, VIPs, stakeholders)
- Review and comment on Briefing Book

Week 4:

- Final draft of Briefing Book
- Send invitations to TAP workshop (should come from City)

May 2012

Week 1:

- Print and distribute Briefing Book

Week 2:

- Finalize venue arrangements
- Confirm speaker travel arrangements
- Confirm attendees

Week 3:

- Confirm presentation materials/PowerPoints
- Create a PowerPoint template for use during the TAP to collect recommendations
- 2-Day TAP workshop

Week 4:

- Compose Final Report
- Complete accounts payable

June 2012

Week 1

- Review Final Report

Week 2:

- Print and distribute Final Report
- Request final installment payment



city commission agenda item

item type	Non-Action Item	meeting date	April 9, 2012
prepared by	Don Marcotte	approved by	<input checked="" type="checkbox"/> City Manager
department	Public Works		<input type="checkbox"/> City Attorney
division	Stormwater		<input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A		
		final vote	

subject

Winter Park Train Station Design Development Update from ACi

motion | recommendation

None, for information only

background

On June 13, 2011 the City of Winter Park adopted a resolution for the Execution of the Florida Department of Transportation Joint Participation Agreement, 426791-1-94-01, to provide pass thru Federal Transit Administration funding, provided from FY 2009 Section 5309 Earmark Funding E2009-BUSP-217, for the development of Amtrak station design, architectural plan development, engineering development and building reconstruction of the Winter Park Amtrak Station located at 150 W. Morse Blvd, Winter Park, FL.

alternatives | other considerations

fiscal impact

long-term impact

strategic objective



city commission agenda item

item type	Non-Action Item	meeting date	April 9, 2012
prepared by department division	Wes Hamil Finance	approved by	<input checked="" type="checkbox"/> City Manager <input type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	N/A	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A	final vote

subject

Presentation of the Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2011.

motion | recommendation

No action is necessary.

background

The City prepared the CAFR and it was audited by James Moore & Company, P.L. See attached summary of highlights of the report.

alternatives | other considerations

None

fiscal impact

None

long-term impact

None

strategic objective

Achieve financial security through good government practices

Financial Report

For the Fiscal Year Ended September 30, 2011

1. For an overview of the City's financial condition and results of operations, see Management's Discussion and Analysis beginning on page 17 of the report.
2. Unassigned fund balance in the General Fund at September 30, 2011 was \$9,553,104, or 24.64% of total expenditures and transfers out for recurring operational costs reported in other funds as compared to 17.25% in the prior year. For a trend chart on Unassigned General Fund balance see page 26 of the report. Key factors in the improvement have been efforts to improve reserves through the budget process and the improving financial condition of the Electric Services Fund. Improvement in the Electric Services Fund has allowed the balance on the General Fund advance to be paid down to \$405,494 at September 30, 2011. Since this remaining balance is anticipated to be repaid in FY 2012, it is included in Unassigned General Fund Balance at September 30, 2011.
3. As discussed in last summer's budget preparation process the Golf Course Enterprise Fund was closed out at the end of the 2011 fiscal year. This required the General Fund to absorb the \$866,405 accumulated deficit in the Golf Course Fund. Beginning October 1, 2011, operations of the Golf Course have been accounted for in the General Fund.
4. Unrestricted net assets of the Electric Services Fund improved by \$6,694,260. At September 30, 2011 the balance owed on the advance from the General Fund was \$405,494 and the balance owed on other interfund borrowings was \$2,589,593. We anticipate both these balances being paid in full by September 30, 2012 which is a year earlier than projected in the Electric Services Strategic Plan adopted by the City Commission in May 2009. The current favorable bulk power purchase contracts and low natural gas prices are the most significant factors accelerating the payback.

5. During the audit, items were noted by the auditors and management that were significant enough to require restatement of previously reported balances. The impact of these adjustments was as follows:

Adjustment	Explanation	Impact on Net Assets
Special assessments receivable	On the accrual basis government-wide financial statements, assessments receivable should be recognized when earned even though they will not be fully collected for ten or more years	\$3,601,447
Accrue net pension obligation	The net pension obligation should be reported as a liability in the accrual basis government-wide financial statements. The net pension obligation is the cumulative difference between Annual Pension Cost as computed under Government Accounting Standards Board criteria and contributions actually made by the City as calculated by the Plan's actuary. It should be noted the City has always paid the amount calculated by the actuary which meets the amount required by State law and the net pension obligation was reduced by \$176,786 in FY 2011. The balance is currently \$1,269,682.	(\$1,446,468)
Accrued compensated absences	The accrued liability for personal time off and vacation did not previously include the value of retirement benefits on these hours	(\$414,937)
Accrued interest payable	Previous reports did not include accrued interest payable on governmental fund debt in the accrual basis government-wide financial statements.	(\$380,519)
Net impact to Governmental Activities Net Assets		\$1,359,523

The adjustments above impacted the beginning net assets as reported on the Statement of Activities on page 35. Only the adjustment for special assessments receivable also had an impact on any of the individual fund financial statements. This adjustment increased beginning fund balance by \$156,369 in the Designations Trust Fund and \$187,883 in the Debt Service Fund. The adjustment in these funds accrued special assessments to be received in the following fiscal year.



NEW *beginnings*

comprehensive *annual* *financial* **REPORT**

2011
FISCAL YEAR ENDING
September 30

COMPREHENSIVE ANNUAL FINANCIAL REPORT



**The City of Winter Park, Florida
For The Year Ended September 30, 2011**

Prepared by the Finance Department

INTRODUCTORY SECTION

PRINCIPAL CITY OFFICIALS

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CERTIFICATE OF ACHIEVEMENT

ORGANIZATIONAL CHART

City of Winter Park, Florida

Principal City Officials

September 30, 2011

City Commission

MAYOR Kenneth W. Bradley
VICE MAYOR Steven J. Leary
COMMISSIONERS..... Carolyn A. Cooper
Thomas J. McMacken, Jr.
Sarah C. Sprinkel

Administrative

City Manager..... Randy B. Knight
Assistant City ManagerMichelle del Valle
City Attorney Usher L. Brown

Administrative Staff

Building and Code Enforcement Director.....George J. Wiggins
City Clerk..... Cynthia S. Bonham
Communications Director Clarissa C. Howard
Economic Development Director.....Dori L. DeBord
Electric Utilities DirectorJerry E. Warren
Finance Director.....Charles W. Hamil, III
Fire ChiefJames E. White
Fleet Maintenance DirectorJeffrey L. Parrish
Parks & Recreation Director John R. Holland
Planning Director Jeffrey Briggs
Police ChiefBrett C. Railey
Public Works Director.....Troy R. Attaway
Water and Sewer Utilities DirectorDavid L. Zusi

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The City of Winter Park, Florida
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

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March 26, 2012

To the Honorable Members of the City
Commission and the Citizens of the
City of Winter Park, Florida:

CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

32789-4386

The Comprehensive Annual Financial Report (CAFR) of the City of Winter Park, Florida (City) for the fiscal year ended September 30, 2011, is hereby submitted. This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

James Moore & Company, P.L., a firm of licensed certified public accountants, has audited the City's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2011, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the fiscal year ended September 30, 2011, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Profile of the City

The City, incorporated in 1887, is located in Central Florida in north Orange County and is considered 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 City currently occupies a land area of approximately nine square miles and serves a population of 27,727. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Commission.

The City operates under the commission-manager form of government. Policy-making and legislative authority are vested in the City Commission (Commission) consisting of the Mayor and four commissioners. The Commission is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Commission, for overseeing the day-to-day operations of the City, and for appointing the heads of various departments. The Commission is elected on a non-partisan basis. Commission members serve three-year staggered terms, with two commission seats or the mayor's seat up for election each year. The mayor and commissioners are elected at large.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets, sidewalks and infrastructure; engineering; planning and community development; code enforcement; general administration and support services; and recreational activities and cultural events. In addition, the City operates three enterprises: water and sewer service, electric service and a golf course. The Golf Course Enterprise Fund was closed at the end of the current fiscal year. Beginning October 1, 2011, golf course operations will be accounted for in the General Fund. The City has also contracted with a private firm to provide solid waste collection services.

The annual budget serves as the foundation of the City's financial planning and control. In April, the City Manager presents goals for the upcoming budget and capital improvement plan as part of a strategic planning session with the City Commission. Discussions address levels of service to be provided by departments and capital spending requirements. The outcome of the strategic planning session helps provide a framework for preparing a proposed budget.

Finance and City Management develop preliminary revenue estimates and departments of the City submit requests for appropriation to the City Manager by the end of May. The public's input to the budget process is invited at the beginning of each Commission meeting beginning in June. A proposed budget is presented to the City Commission and a tentative millage cap is set

in July. Work sessions are held in August to discuss funding needs and budgetary priorities. The Commission is required to hold two public hearings on the budget and millage rate in September and adopt a final budget and millage rate by no later than September 30, the close of the City's fiscal year.

The appropriated budget is prepared by fund. Transfers between accounts within the same fund may be made with City Manager approval. Transfers between funds and adjustments that increase the overall budget of a fund require approval of the City Commission. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated budget has been adopted. For the General Fund and other major special revenue fund (Community Redevelopment Agency), this comparison is presented as required supplemental information. For nonmajor governmental funds, this comparison is presented in the combining financial statements.

Budgetary and Internal Accounting Controls

The budget is an integral part of the financial accounting system. The City proposes an annual budget for all departments, which must be approved by the City Commission. Encumbrances are recorded for all significant expenditures at the time a purchase commitment is made. Line item expenditure reports are accessible to all departments and include: budgeted amounts, actual expenditures, encumbered amounts, and budget balances remaining. These reports are reviewed by each department where primary responsibility is placed.

The City has prepared a ten year pro-forma forecast for the General Fund and five year Capital Improvements Plan. These schedules provide information to assess the City's long-term financial condition in comparison to the short-term focus of the CAFR and budget.

The Finance Department monitors all financial activity on an ongoing basis. Monthly reports summarizing the City's financial activities are prepared for the City Commission.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local economy. The following table includes trend information on some key data:

	2007	2008	2009	2010	2011
Taxable value of property (in thousands)	\$ 3,984,919	\$ 4,452,235	\$ 4,497,504	\$ 4,334,903	\$ 3,908,162
Estimated costs of permitted construction (in thousands)	\$ 123,239	\$ 97,540	\$ 65,321	\$ 171,550	\$ 176,060
Population	28,486	28,921	28,581	28,434	27,727
Unemployment rate for Orange County	4.1%	6.4%	11.5%	11.8%	10.2%
Building permit revenues	\$ 1,882,884	\$ 1,423,184	\$ 939,956	\$ 955,268	\$ 1,200,156
Half-cent sales tax revenues	\$ 3,863,459	\$ 3,761,241	\$ 3,314,364	\$ 3,415,838	\$ 3,623,327

Although still well behind the peak years of 2006 and 2007, the economy has shown signs of improvement with a small drop in unemployment and increases in building permit and half cent sales tax revenues.

Long-term financial planning. The City prepares a five year Capital Improvement Plan and ten year pro-forma forecast for the General Fund which is updated annually. This data is included in the City's annual budget document which is available at www.cityofwinterpark.org. This document projects the City's major capital expenditures and related operating expenditures in addition to projecting regular operating expenditures, recurring capital expenditures and revenue.

Among the highest priorities of the City Commission has been restoring General Fund balance to a healthy level after hurricanes and large one-time expenditures depleted the balance in recent years. When the FY 2011 budget was being planned, a goal was set to increase fund balance by about \$1,000,000. The actual increase for the year was \$772,492 which brought the unassigned portion of General Fund balance to 24.64% of expenditures and transfers out for recurring operational costs reported in other funds. The City's adopted policy goal for fund balance is 30% of expenditures. The actual increase in General Fund balance would have been larger except for the transfer of \$866,405 to close out the Golf Course Fund which was not contemplated at the time the FY 2011 budget was adopted.

The City has made significant reductions in costs in recent years and continues to hold the line on increases. The table below summarizes the magnitude of the reductions:

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
General Fund Expenditures	\$46,438,389	\$41,806,599	\$40,501,836	\$40,004,202	\$40,385,803
Authorized full-time General Fund employees	375	376	354	348	352

One of the most significant issues that will impact the City's finances for many years is the decision to municipalize the electric distribution system which was purchased by the City in June 2005. The City borrowed heavily from other funds in the early years of owning the system in order to improve the reliability of electric service. This investment resulted in an interfund liability of \$11,118,569 as of September 30, 2008. As of September 30, 2011, this balance had been reduced to \$2,995,087. Projections from the Electric Strategy Plan adopted by the City

Commission in May 2009 were to have this balance being paid off by FY 2013. Based on current trends, we should have this obligation eliminated by the end of fiscal year 2012.

The most significant factors contributing to this improvement are:

1. Increasing the base (non-fuel) rates established as part of the Electric Strategy Plan. These rates have not been increased since October 1, 2009. Although rates were increased significantly at the time, we remain competitive with other electric utilities. As of December 2010, the City's monthly bill (excluding franchise fees and taxes) to a residential customer using 1,000 kWh was \$110.08 as compared to \$116.36 for a Progress Energy customer. Fuel cost recovery rates are adjusted quarterly depending on the City's costs.
2. Our current bulk power purchase contracts are allowing us to take advantage of the currently lower cost of natural gas as a fuel source for power. The City's average cost of purchasing bulk power decreased from of \$81.89 per mWh in the prior year to \$67.83 per mWh in the current year.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2010. This was the thirty first consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning October 1, 2010. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide and a communications device.

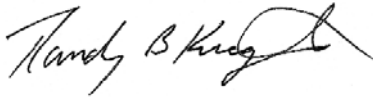
The in-house preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department. The significant amount of year-end closing procedures required prior to the audit could not have been accomplished without much hard work and personal sacrifice.

Other City departments, although not extensively involved in year-end audit activities, contributed significantly by ensuring the accuracy and integrity of accounting information compiled throughout the year. Without their diligence, the work of the Finance Department would have been considerably more difficult.

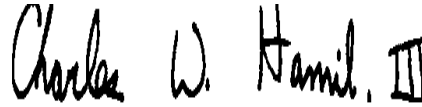
Appreciation must also be expressed to the City's auditors, James Moore & Company, P.L., whose suggestions and attention to detail enhanced the quality of this report.

Last, but certainly not least, special appreciation must be expressed to the City's elected officials for their unyielding support and steadfast commitment to maintaining the financial integrity of the City. With their continued leadership, the City can look forward to a secure financial future.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Randy B. Knight". The signature is fluid and cursive, with a large, sweeping initial "R".

Randy B. Knight, CPA
City Manager

A handwritten signature in black ink, appearing to read "Charles W. Hamil, III". The signature is cursive, with the name "Charles" and "Hamil" being more prominent, and "W." and "III" written in smaller script.

Charles W. Hamil, III, CPA
Finance Director

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winter Park for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2010. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Winter Park has received a Certificate of Achievement for the last thirty one consecutive years (fiscal years 1980 - 2010). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Winter Park
Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



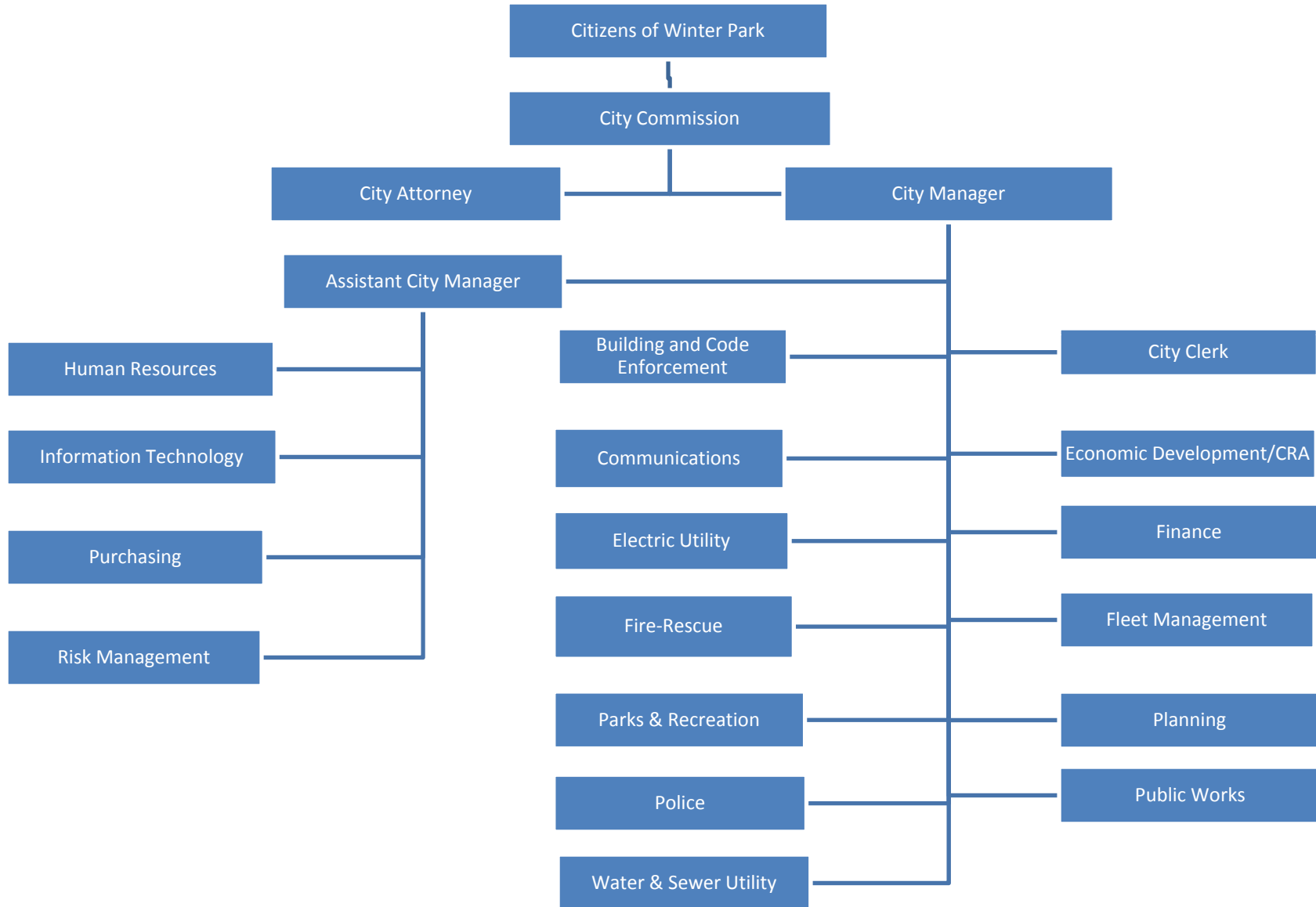
Linda C. Davidson

President

Jeffrey R. Emer

Executive Director

City of Winter Park Organization Chart



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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

BASIC FINANCIAL STATEMENTS (GOVERNMENT-WIDE FINANCIAL STATEMENTS) (FUND FINANCIAL STATEMENTS)

NOTES TO FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTAL INFORMATION (UNAUDITED)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Commission, and City Manager
of the City of Winter Park, Florida:

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Winter Park, Florida (the "City"), as of and for the year ended September 30, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

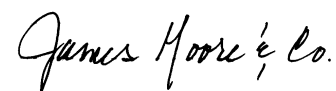
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of September 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2012, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in cursive script that reads "James Moore & Co.".

Daytona Beach, Florida
March 26, 2012

Management's Discussion and Analysis (Unaudited)

As management of the City of Winter Park (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$132,043,314 (net assets). Of this amount, \$41,427,409 (unrestricted net assets) may be used to meet the City's ongoing obligations to its citizens and creditors.
- The City's total net assets increased by \$12,584,632 (or 10.53%). The governmental net assets increased by \$3,082,150 (or 4.85%) and the business-type net assets increased by \$9,502,482 (or 17.00%).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$9,553,104, or 24.64% of total expenditures and transfers out for recurring operational costs reported in other funds as compared to 17.25% in the prior year. Unassigned fund balance in the General Fund increased by \$2,878,046 in fiscal year 2011.
- Despite a decrease of taxable values of 9.84%, the operating millage was kept the same at 4.0923 mills. As a result, property tax revenue in the General Fund decreased by \$1,306,437.
- Unrestricted net assets of the Electric Services Fund improved from \$33,038 to \$6,727,298, an increase of \$6,694,260.
- The balance owed to other funds by the Electric Services Fund was reduced from \$8,096,130 to \$2,995,087, an improvement of \$5,101,043.
- The non-major enterprise Golf Course Fund was closed out with an \$866,405 transfer from the General Fund. Beginning in FY 2012, golf course operations will be accounted for in the General Fund.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, communications, financial services, planning, community redevelopment agency, public works, police, fire, and parks and recreation and culture and community services. The business-type activities of the City include water and sewer, electric services and the City's golf course.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and Community Redevelopment Fund, which are considered to be major funds. Data from the other thirteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund and certain Special Revenue Funds. Budgetary comparison schedules have been provided for the General Fund and each major Special Revenue Fund that adopts a budget to demonstrate compliance with the budget and are presented as required supplemental information. Budgetary comparisons for nonmajor special revenue funds are presented in the combining statements.

Proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer, electric services and golf course operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its fleet maintenance operations, vehicle replacement funding, and insurance. Because services accounted for in internal service funds predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund, Electric Services Fund and Golf Course Fund. The Water and Sewer Fund and Electric Services Fund are considered to be major funds of the City. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons and the City's progress in funding its obligation to provide pension benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental and internal service funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$132,043,314 at the close of the most recent fiscal year.

A significant portion of the City's net assets (61.68%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment) and other assets (goodwill, sewer capacity rights, etc.), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Net Assets					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current assets	\$ 33,657,273	\$ 38,988,979	\$ 44,674,426	\$ 33,770,144	\$ 78,331,699	\$ 72,759,123
Capital and other assets	78,090,534	69,233,816	177,443,790	178,515,387	255,534,324	247,749,203
Total assets	111,747,807	108,222,795	222,118,216	212,285,531	333,866,023	320,508,326
Current and other liabilities	9,595,307	8,499,726	16,138,785	15,849,043	25,734,092	24,348,769
Long-term liabilities	35,523,160	36,175,879	140,565,457	140,524,996	176,088,617	176,700,875
Total liabilities	45,118,467	44,675,605	156,704,242	156,374,039	201,822,709	201,049,644
Net assets:						
Invested in capital assets, net of related debt	43,834,165	42,543,338	37,608,253	37,331,556	81,442,418	79,874,894
Restricted	1,136,540	1,419,405	8,036,947	7,436,321	9,173,487	8,855,726
Unrestricted	21,658,635	19,584,447	19,768,774	11,143,615	41,427,409	30,728,062
Total net assets	\$ 66,629,340	\$ 63,547,190	\$ 65,413,974	\$ 55,911,492	\$ 132,043,314	\$ 119,458,682

An additional portion of the City's net assets (6.95%) represents resources that are subject to external restrictions on how they may be used. The remaining 31.37% is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Net assets in the governmental activities column increased by \$3,082,150. The single most significant improvement came with a \$772,492 increase in General Fund balance.

Net assets in the business-type activities column increased by \$9,502,482. Net assets of the Electric Fund increased by \$6,771,951 as a result of more favorable bulk power purchase contracts that have reduced both non-fuel and fuel costs. Also, the beginning deficit net assets balance of (\$733,078) in the Golf Course Fund was eliminated by a transfer from the General Fund.

The changes in net assets displayed below shows the governmental and business-type activities during the fiscal year.

	Changes in Net Assets					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues:						
Charges for services	\$ 12,007,554	\$ 12,204,565	\$ 80,015,162	\$ 84,013,706	\$ 92,022,716	\$ 96,218,271
Operating grants and contributions	1,295,306	1,467,727	-	-	1,295,306	1,467,727
Capital grants and contributions	2,039,034	918,976	1,192,206	1,172,909	3,231,240	2,091,885
General revenues:						
Property taxes	18,002,304	20,148,018	-	-	18,002,304	20,148,018
Franchise fees	1,103,636	1,044,072	-	-	1,103,636	1,044,072
Utility taxes	6,865,087	6,930,742	-	-	6,865,087	6,930,742
Intergovernmental revenues	4,618,607	4,215,356	-	-	4,618,607	4,215,356
Investment earnings	518,879	678,723	443,258	360,215	962,137	1,038,938
Other	611,673	377,815	1,317,402	96,709	1,929,075	474,524
Total revenues	47,062,080	47,985,994	82,968,028	85,643,539	130,030,108	133,629,533
Expenses:						
General government	1,732,952	1,514,171	-	-	1,732,952	1,514,171
Communications	182,525	172,619	-	-	182,525	172,619
Finance	415,070	408,181	-	-	415,070	408,181
Planning	418,942	692,737	-	-	418,942	692,737
Building & code enforcement	1,290,115	1,245,028	-	-	1,290,115	1,245,028
Community redevelopment agency	1,176,585	1,377,840	-	-	1,176,585	1,377,840
Public works	10,726,522	10,990,729	-	-	10,726,522	10,990,729
Police	12,399,481	12,148,312	-	-	12,399,481	12,148,312
Fire	10,161,440	9,975,455	-	-	10,161,440	9,975,455
Parks and recreation	6,534,841	6,561,709	-	-	6,534,841	6,561,709
Cultural & community services	1,411,212	1,386,212	-	-	1,411,212	1,386,212
Interest on long-term debt	1,489,669	1,138,234	-	-	1,489,669	1,138,234
Water and sewer	-	-	24,204,194	24,335,784	24,204,194	24,335,784
Electric services	-	-	44,740,659	50,901,278	44,740,659	50,901,278
Golf course	-	-	561,269	588,025	561,269	588,025
Total expenses	47,939,354	47,611,227	69,506,122	75,825,087	117,445,476	123,436,314
Change in net assets before transfers	(877,274)	374,767	13,461,906	9,818,452	12,584,632	10,193,219
Transfers	3,959,424	5,379,280	(3,959,424)	(5,379,280)	-	-
Change in net assets	3,082,150	5,754,047	9,502,482	4,439,172	12,584,632	10,193,219
Net assets – beginning, as restated	63,547,190	56,433,620	55,911,492	51,472,320	119,458,682	107,905,940
Net assets – ending	\$ 66,629,340	\$ 62,187,667	\$ 65,413,974	\$ 55,911,492	\$ 132,043,314	\$ 118,099,159

Governmental activities. Governmental activities increased the City's net assets by \$3,082,150 as compared to an increase of \$5,754,047 in the prior year. Explanations for some of the significant variances from the prior year are as follows:

Capital contributions for the current year included grant funding for several projects. The most significant ones were air conditioning and lighting improvements to City Hall and other City facilities (\$270,826), resurfacing and other road improvements (\$1,437,149), and stormwater infrastructure improvements (\$136,281).

Property tax revenues declined due to a 9.84% reduction in taxable valuation of property. The operating millage rate was 4.0923 mills in both the current and prior years.

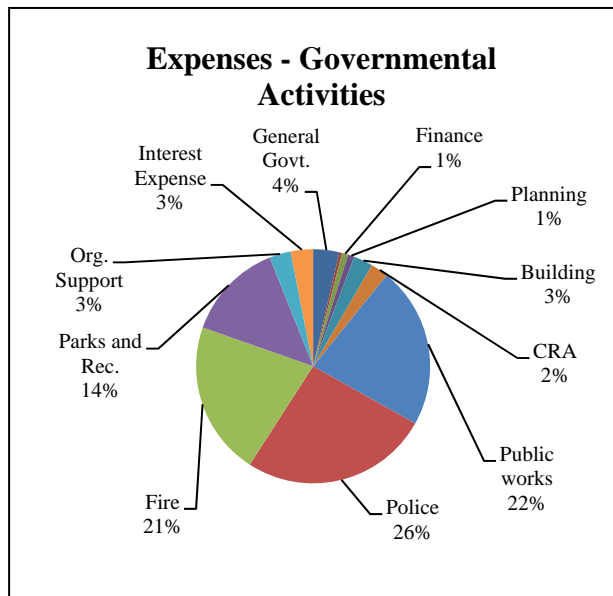
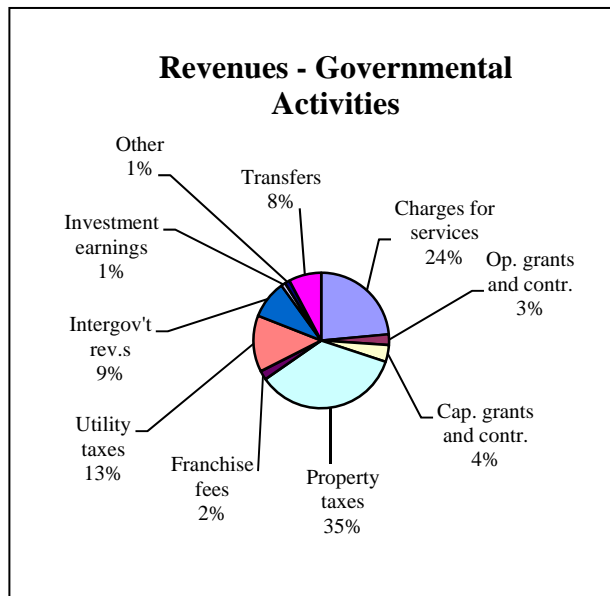
Planning expenses in the prior year included costs to complete the City's Comprehensive Plan.

Both Police and Fire Department pension costs were increased by almost \$650,000 in total. Pension cost projections prepared by an actuary showed significant increases in the next three to five years in the City's required contributions. The City worked with the pension plan actuaries, to smooth the effect of the increase and begin increased payments towards the unfunded accrued actuarial liability in the current year.

Net transfers from business-type activities to governmental activities were reduced by an \$866,405 transfer from the General Fund to the Golf Course Enterprise Fund. The purpose of this transfer was to eliminate the deficit net asset balance as of September 30, 2011 in the Golf Course Enterprise Fund. Beginning in FY 2012, golf course operations will be accounted for in the General Fund.

Beginning net assets for governmental activities were restated for the following prior period adjustments:

Beginning net assets, as previously reported	\$	62,187,667
Adjustment to accrue special assessments receivable		3,601,447
Adjustment to accrue net pension obligation		(1,446,468)
Adjustment to accrued compensated absences		(414,937)
Adjustment to accrued interest payable		(380,519)
Beginning net assets, as restated	\$	63,547,190



Business-type activities. Business-type activities increased the City's net assets by \$9,502,482 as compared to an increase of \$4,439,172 in the prior year. Explanations for some of the significant variances from the prior year are as follows:

Charges for services in the Electric Services Fund were \$5,011,529 less than the prior year. Although total sales of kWh were down 3% most of the decrease was in fuel cost recovery revenues. These revenues declined by \$4,137,762 as a result of lower fuel costs.

Charges for services in the Water and Sewer Fund increased by \$1,022,792 as a result of water sales that increased by 7.5%.

Other revenue in the current year includes \$1,322,722 from Progress Energy in the form of Nuclear Electric Insurance Limited (NEIL) insurance payments to reimburse the City for additional fuel costs paid to Progress Energy as a result of CR3 (a nuclear reactor) being out of production due to a crack in the steam generator's containment wall. The City passed on the higher costs of fuel as they were incurred and later reduced fuel cost recovery rates for the insurance reimbursements received. Fuel cost recovery rates are adjusted up or down as necessary on a quarterly basis to match fuel cost recovery revenues as closely as possible with fuel cost expenses.

The cost of purchasing bulk power in the Electric Services Fund decreased by \$6,755,460 due to a combination of our new bulk power contracts with Progress Energy and Seminole Electric and lower natural gas prices. The cost of purchasing power decreased from an average of \$81.89 per mWh in the prior year to \$67.83 per mWh in the current year.

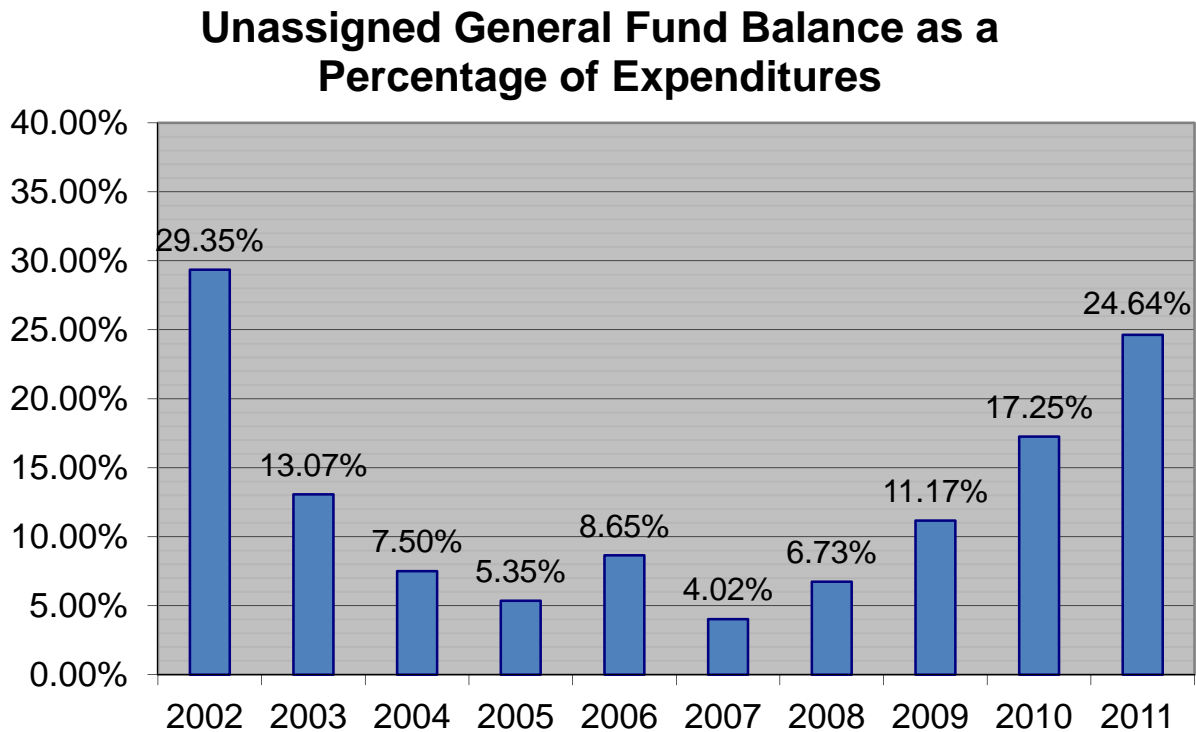
Financial Analysis of the City's Major Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The City maintains two major governmental funds: the General Fund and the Community Redevelopment Fund.

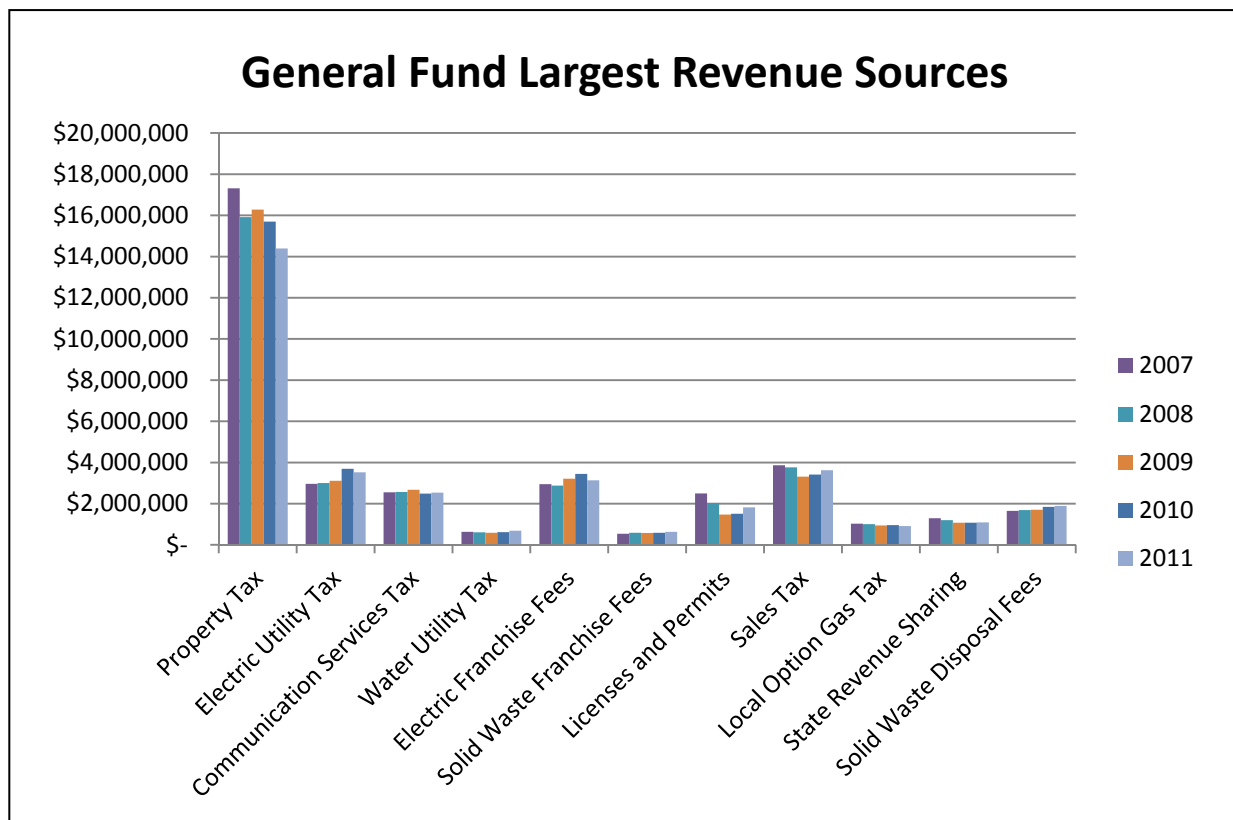
General Fund. The General Fund is the primary operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,553,104, while total fund balance was \$10,328,220. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to the fund's total current expenditures. Unassigned fund balance represents 24.64% of total expenditures and transfers out for recurring operational costs reported in other funds, while total fund balance represents 26.63% of that same amount. Total fund balance includes non-spendable balances such as inventory (\$138,209) and balances assigned via purchase order commitments that were re-appropriated in FY 2012 (\$636,907).

The General Fund's fund balance increased by \$772,492 during the current fiscal year. The key factors in this increase were the intentional set aside of \$1,190,375 in projected revenues for the purpose of increasing reserves. Offsetting this potentially large increase were transfers of \$866,405 to close out the Golf Course Enterprise Fund and \$97,547 to set aside funding for acquisition of park space. The remainder of the net increase results from savings in departmental budgets. The following chart presents the General Fund's unassigned fund balance as a percentage of total expenditures and transfers out for recurring operational costs reported in other funds for each of the past ten years.



The Government Finance Officers Association recommends, at a minimum, that general-purpose governments maintain unassigned fund balance in their general fund of no less than one to two months of regular general fund operating expenditures (or 8.33 – 16.67%). The City's Administrative Policy sets a General Fund Balance goal of 30% of expenditures and transfers out for recurring operating costs reported in other funds.

The following graph presents the General Fund's largest revenue sources over the past five years, excluding transfers in, which can identify growth trends. These revenue sources comprised approximately 90% of General Fund revenues each year. For purposes of this graph, electric franchise fees reported as revenue in the Electric Services Fund and subsequently transferred to the General Fund were included in the franchise fee revenue below.



The property tax is by far the most significant single revenue source over which the City can exercise some control. Almost all of the other revenue sources are limited by statutory rates or are tied to economic activity. Growth in the tax base provided increased revenues for several years followed by property tax reform measures that reduced the operating millage rate from 4.758 mills in FY 2007 to 3.995 mills in FY 2008. The property tax reform legislation provided local governments with override provisions; however, the City chose not to exercise these provisions. In FY 2009, the millage rate was increased from 3.9950 to 4.0923 mills following the guidelines of State law that allowed for an increase of 4.15% based on the average increase in Florida per capita personal income. The City maintained this same millage rate in FY 2011 despite a 9.84% decrease in taxable values.

Most of the other significant revenue sources have remained relatively stable. Building permit fees peaked in FY 2006 and declined each succeeding year as a result of slowing economic activity in general until stabilizing in FY 2010 and increasing some in FY 2011. Sales tax has also shown signs of stabilizing and small improvement.

Community Redevelopment Agency. Tax increment revenues decreased by \$862,426 due to a 16.45% decrease in taxable valuation of property within the Community Redevelopment Area.

Significant Community Redevelopment Agency funded projects in FY 2011 included the near completion of the new Community Center, streetscaping improvements to Morse Boulevard and New England Avenue.

General Fund Budgetary Highlights

Final amended appropriations for the General Fund were \$41,493,650 and actual expenditures were \$40,385,803.

	Budgeted Amounts			Final vs. Original Budget	Final Budget vs. Actual
	Original	Final	Actual		
General administration	\$ 1,646,493	\$ 1,824,229	\$ 1,840,906	\$ 177,736	\$ (16,677)
Communications	179,806	180,606	176,416	800	4,190
Financial services	356,204	356,304	399,555	100	(43,251)
Planning	508,489	553,063	443,165	44,574	109,898
Building and code enforcement	1,289,136	1,293,628	1,261,818	4,492	31,810
Public works	5,904,679	6,057,599	5,940,643	152,920	116,956
Police	10,979,549	11,581,997	11,013,065	602,448	568,932
Fire	8,643,108	9,095,375	9,397,942	452,267	(302,567)
Parks and recreation	5,790,575	5,810,725	5,652,592	20,150	158,133
Culture and community services	1,411,212	1,411,212	1,411,212	-	-
Non-departmental	239,000	239,000	-	-	239,000
Transfers to other funds	1,884,537	1,899,537	2,848,489	15,000	(948,952)
Contingency	1,932,404	1,190,375	-	(742,029)	1,190,375
Total	\$ 40,765,192	\$ 41,493,650	\$ 40,385,803	\$ 728,458	\$ 1,107,847

The General Fund budget was increased by \$728,458 from the original budget to the final budget. The following table summarizes these adjustments:

Increase for open purchase orders re-appropriated in the following fiscal year	\$ 566,257
Appropriate portion of ambulance transport revenues in excess of original budget estimate for payment of billing agent fees and purchase equipment for tracking medical supplies used on transport vehicles	133,000
Appropriate a portion of miscellaneous revenue in excess of original budget estimate to purchase project management software	29,201
Total increase in General Fund budget	\$ 728,458

General Fund budgetary highlights are as follows:

- Total General Fund revenues exceeded the final budget by \$230,903.
- Overall, General Fund expenditures were \$1,107,847 under final budget.
- The Police and Fire Department budgets were increased by \$727,029 to accommodate changes in the amortization of the Unfunded Actuarial Accrued Liabilities in the Police and Fire pension plans. The amortization of these liabilities was compressed to better smooth required contributions to the plans over the next several years. Additional contingency had been set aside in the budget in anticipation of actuarial reports specifying the new contribution requirements. This is the main reason for the decrease in the contingency budget of \$742,029.
- Transfers to other funds in excess of budget included the close out of the Golf Course Enterprise Fund (\$866,405) and the transfer of 10% of increase in General Fund for future park property acquisitions (\$97,547). Golf Course operations will be accounted for in the General Fund beginning in FY 2012. The City's Comprehensive Plan calls for 10% of the increase in General Fund balance to be set aside for the acquisition of park space. This transfer makes up for a small transfer that was not made in the prior year and we are now current with this requirement of the Comprehensive Plan.

- The non-departmental line is for two placeholder budgets that help the City in preparing for the future operating costs of a commuter rail stop and the incremental cost of running the new Community Center which will be larger than the previous facility and offer more programs.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2011, amounts to \$253,444,299 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, furniture and fixtures, vehicles, streets and drainage, water and sewer transmission lines and facilities and construction in progress.

Major capital asset events during the current fiscal year included the following:

- \$7,680,980 was invested in construction of the new Community Center. Construction was nearly complete at fiscal year end and a grand opening was held at the end of September.
- The City is working on beautification of Fairbanks Avenue which includes pedestrian accessibility and lighting improvements. \$811,606 was invested in this project in the current year.
- The City invested \$455,155 in the realignment of the intersection of Pennsylvania, Orange and Fairbanks Avenues. This realignment improves both the safety and appearance of this intersection.
- Portions of Lakemont and Phelps Avenue were resurfaced with the benefit of \$339,294 of federal stimulus dollars from the American Recovery and Reinvestment Act.
- The City undertook a project in the current year to upgrade the air conditioning and lighting in City Hall and other City Facilities. \$834,692 was spent in the current year. The City has been awarded \$685,207 in Clean Energy and Renewable, Energy, Efficiency and Conservation grants to assist in this effort. Total project costs are estimated to be \$2.4 million and be completed in spring 2012.
- The City is upgrading the lighting at its athletic fields over the next several years. \$188,504 was invested in this project in the current year.
- \$871,471 was invested in improvements to the City's stormwater infrastructure. These efforts were aided by \$136,281 in an Environmental Protection Agency grant for the Cortland Avenue outfall project.
- \$1,347,876 was invested in water and sewer renewal and replacement projects such as upgrades to water and sewer mains.
- \$1,932,959 was spent to complete implementation of the automated meter reading system for water and electric meters. This system allows remote readings of meters as well as the capability to check consumption remotely.
- \$794,694 was invested in the undergrounding of electric utilities to improve reliability of the system as well as the aesthetic benefit of removing the overhead lines.
- \$1,359,492 was invested in routine capital improvements of the electric distribution system. These capital expenditures were funded through electric rate revenues.

- \$567,400 was invested in upgrades to emergency communication equipment. These upgrades were funded by federal forfeiture funds.
- \$587,845 in replacement vehicles were acquired in the current year.

	Capital Assets					
	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Land	\$ 14,831,537	\$ 14,831,537	\$ 12,194,774	\$ 12,194,774	\$ 27,026,311	\$ 27,026,311
Buildings and production facilities	28,627,489	28,065,240	3,506,065	3,506,065	32,133,554	31,571,305
Improvements other than buildings	15,866,823	15,717,944	192,800,833	173,946,654	208,667,656	189,664,598
Machinery and equipment	17,998,296	16,979,659	5,870,498	5,705,341	23,868,794	22,685,000
Furniture and fixtures	716,574	716,574	42,657	42,657	759,231	759,231
Vehicles	16,826,880	16,946,126	-	-	16,826,880	16,946,126
Streets and drainage	53,353,219	52,063,978	-	-	53,353,219	52,063,978
System acquisition costs	-	-	19,844,093	19,844,093	19,844,093	19,844,093
Sewer contract costs	-	-	3,394,035	3,394,035	3,394,035	3,394,035
Sewer capacity rights	-	-	19,183,838	19,031,857	19,183,838	19,031,857
Construction in progress	15,039,568	5,114,856	2,091,938	15,033,784	17,131,506	20,148,640
Less: accum. depreciation	(85,440,045)	(81,441,900)	(83,304,773)	(76,328,684)	(168,744,818)	(157,770,584)
Net capital assets	\$ 77,820,341	\$ 68,994,014	\$ 175,623,958	\$ 176,370,576	\$ 253,444,299	\$ 245,364,590

Additional information on the City's capital assets can be found in Note 4 in the notes to the financial statements.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$187,891,200. Of this amount, \$8,700,000 comprises debt backed by the full faith and credit of the City and the remainder represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

	Outstanding Debt General Obligation and Revenue Bonds					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
General obligation bonds	\$ 8,700,000	\$ 9,685,000	\$ -	\$ -	\$ 8,700,000	\$ 9,685,000
Revenue bonds	22,611,200	24,101,993	156,580,000	157,275,000	179,191,200	181,376,993
Total bonds	\$ 31,311,200	\$ 33,786,993	\$ 156,580,000	\$ 157,275,000	\$ 187,891,200	\$ 191,061,993

In the current year, the City completed the following bond transactions:

In December 2010, the City issued \$16,500,000 Water and Sewer Refunding and Improvement Revenue Bonds, Series 2010 for the purpose of refunding \$13,400,000 in outstanding Water and Sewer Revenue Bonds, Series 2004 and project funds totaling \$3,035,000 for the extension of sewer service along Fairbanks Avenue from 17-92 to I-4. This transaction eliminated all auction rate security debt secured by a pledge of the net revenues of the water and sewer system.

In December 2010, the City also issued \$5,245,000 in Electric Refunding Revenue Bonds, Series 2010 for the purpose of refunding \$5,200,000 in outstanding Electric Revenue Bonds, Series 2005B. As of September 30, 2011, \$16,910,000 in Electric Revenue Bonds, Series 2005A were the only auction rate security bonds still outstanding. This represents 21.6% of the total bonds outstanding that were secured by a pledge of the net revenues of the electric system.

In June 2011, the City issued \$6,955,000 in General Obligation Refunding Bonds for a current refunding of the General Obligation Bonds, Series 2001 used to finance construction of the Public Safety Complex and Fire Station 62. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and the new bonds) of \$853,847. Aggregate debt service for the remaining term of the bonds was reduced from \$9,100,256 to \$8,144,776 for a savings of \$955,480. These bonds were rated Aa1 by Moody's Investor Services.

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, with the exception of property for parks.
- Revenue bonds which pledge specific non-ad valorem taxes as the primary source(s) 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 index as published by the federal government. This limitation, as adjusted, was \$2,216,635 at the close of the most recent fiscal year.

The City received the following recent bond ratings:

	Moody's Investor Services	Fitch Ratings	Standard & Poor's
General Obligation Bonds	Aa1	-	-
Non-Ad Valorem Revenue Bonds	Aa3	-	-
Electric Revenue Bonds	A2	AA-	-
Water and Sewer Revenue Bonds	Aa2	AA-	AA-

Additional information on the City's long-term liabilities can be found in Notes 6 to 14 in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

City staff monitors economic indicators on a continual basis. Most economy driven revenue sources such as building permits, sales tax, and state revenue sharing have shown some signs of improvement. As a result, the City's overall General Fund revenue forecast increased from \$40,765,192 to \$42,511,409 for FY 2012, an increase of 4.28%.

The FY 2012 operating millage rate was kept the same as the prior year at 4.0923 mills. However, due to further declines in taxable valuation of 2.38%, projected property tax revenues were estimated to decline by \$273,871 or 1.88%.

A water and sewer rate study is nearly complete and new rates are anticipated to be approved by the City Commission in spring 2012. The recommended adjustments will more closely align customer charges with related costs, promote conservation of water resources and provide funding for capital maintenance of the system.

Electric utility rates are anticipated to stay the same throughout fiscal year 2012 with the exception of fuel cost recovery rates which are adjusted quarterly to provide fuel cost recovery revenues equal to fuel costs. Non-fuel cost recovery rates have not been increased since October 1, 2009.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all of those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 401 Park Avenue South, Winter Park, Florida 32789.

The City of Winter Park, Florida
Statement of Net Assets
September 30, 2011

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash, Cash Equivalents and Investments	\$ 23,370,344	\$ 4,762,214	\$ 28,132,558
Accounts Receivable - Net	1,330,619	5,239,136	6,569,755
Unbilled Service Charges	265,135	5,356,990	5,622,125
Other Receivables	-	116,065	116,065
Accrued Interest Receivable	84,675	40,065	124,740
Internal Balances	2,151,603	(2,151,603)	-
Due from Other Governments	2,502,468	44	2,502,512
Inventories	319,733	2,572,053	2,891,786
Prepaid Items	72,492	251,001	323,493
Notes Receivable	100,000	-	100,000
Special Assessments Receivable	3,257,195	306,700	3,563,895
Restricted Assets:			
Cash, Cash Equivalents and Investments	926	27,714,383	27,715,309
Accrued Interest Receivable	-	43,138	43,138
Accounts Receivable - Net	-	240	240
Capital Assets:			
Non-depreciable	29,871,105	14,286,712	44,157,817
Depreciable - Net	47,949,236	161,337,246	209,286,482
Deposits	202,083	424,000	626,083
Unamortized Bond Issue Costs	270,193	1,819,832	2,090,025
Total Assets	111,747,807	222,118,216	333,866,023
LIABILITIES			
Accounts Payable	2,568,488	4,911,516	7,480,004
Accrued Liabilities	2,474,724	399,587	2,874,311
Due to Other Governments	20,309	591,097	611,406
Deposits	112,481	3,400,696	3,513,177
Accrued Interest Payable	323,883	2,533,996	2,857,879
Unearned Revenue	313,209	-	313,209
Long-term Liabilities:			
Due Within One Year:			
Current Portion of Notes Payable	1,581,686	-	1,581,686
Current Portion of Capital Lease Obligations	469,474	-	469,474
Current Portion of Bonds Payable	940,000	4,115,000	5,055,000
Accumulated Unused Compensated Absences	791,053	186,893	977,946
Due In More Than One Year:			
Notes Payable	21,029,514	-	21,029,514
Capital Lease Obligations	1,708,918	-	1,708,918
Bonds Payable	8,024,178	152,548,373	160,572,551
Less: Deferred Amount on Refunding	(91,477)	(12,470,289)	(12,561,766)
Net Pension Obligation	1,269,682	-	1,269,682
Other Post Employment Benefits	777,183	-	777,183
Accumulated Unused Compensated Absences	2,805,162	487,373	3,292,535
Total Liabilities	45,118,467	156,704,242	201,822,709
NET ASSETS			
Invested in Capital Assets, net of related debt	43,834,165	37,608,253	81,442,418
Restricted for:			
Capital Projects (expendable)	-	7,413,056	7,413,056
Renewal & Replacement (expendable)	-	623,891	623,891
Law Enforcement (expendable)	1,072,361	-	1,072,361
Other Purposes (expendable)	64,179	-	64,179
Unrestricted	21,658,635	19,768,774	41,427,409
Total Net Assets	\$ 66,629,340	\$ 65,413,974	\$ 132,043,314

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Activities
For the Year Ended September 30, 2011

				Program Revenues	
				Operating	Capital
	Expenses	Indirect Expenses Allocation	Charges for Services	Grants and Contributions	Grants and Contributions
<u>Functions/Programs</u>					
Governmental Activities:					
General Government	\$ 2,926,039	\$ (1,193,087)	\$ 7,335	\$ -	\$ -
Communications	389,989	(207,464)	-	-	-
Financial Services	777,051	(361,981)	4,140	-	-
Planning	601,082	(182,140)	178,842	-	-
Building and Code Enforcement	1,290,115	-	1,823,890	-	-
Community Redevelopment Agency	1,176,585	-	-	-	-
Public Works	11,552,515	(825,993)	6,228,043	133,869	1,914,762
Police	12,399,481	-	947,721	1,094,623	30,541
Fire	10,161,440	-	1,138,237	48,814	14,530
Parks and Recreation	6,629,110	(94,269)	1,679,346	18,000	79,201
Cultural and Community Services	1,411,212	-	-	-	-
Interest on Long-Term Debt	1,489,669	-	-	-	-
Total Governmental Activities	50,804,288	(2,864,934)	12,007,554	1,295,306	2,039,034
Business-type Activities:					
Water and Sewer	21,818,886	2,385,308	26,550,502	-	1,192,206
Electric Services	44,261,033	479,626	53,033,287	-	-
Golf Course	561,269	-	431,373	-	-
Total Business-type Activities	66,641,188	2,864,934	80,015,162	-	1,192,206
	\$ 117,445,476	\$ -	\$ 92,022,716	\$ 1,295,306	\$ 3,231,240

General Revenues:

Property Taxes
Franchise Fees
Utility Taxes
Intergovernmental Revenues, unrestricted
Investment Earnings
Miscellaneous Revenue
Transfers
Total General Revenues and Transfers
Change in Net Assets
Net Assets - Beginning, as Restated
Net Assets - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Total
\$ (1,725,617)	\$ -	\$ (1,725,617)
(182,525)	-	(182,525)
(410,930)	-	(410,930)
(240,100)	-	(240,100)
533,775	-	533,775
(1,176,585)	-	(1,176,585)
(2,449,848)	-	(2,449,848)
(10,326,596)	-	(10,326,596)
(8,959,859)	-	(8,959,859)
(4,758,294)	-	(4,758,294)
(1,411,212)	-	(1,411,212)
(1,489,669)	-	(1,489,669)
<u>(32,597,460)</u>	<u>-</u>	<u>(32,597,460)</u>
-	3,538,514	3,538,514
-	8,292,628	8,292,628
-	(129,896)	(129,896)
<u>-</u>	<u>11,701,246</u>	<u>11,701,246</u>
<u>(32,597,460)</u>	<u>11,701,246</u>	<u>(20,896,214)</u>
18,002,304	-	18,002,304
1,103,636	-	1,103,636
6,865,087	-	6,865,087
4,618,607	-	4,618,607
518,879	443,258	962,137
611,673	1,317,402	1,929,075
3,959,424	(3,959,424)	-
<u>35,679,610</u>	<u>(2,198,764)</u>	<u>33,480,846</u>
3,082,150	9,502,482	12,584,632
63,547,190	55,911,492	119,458,682
\$ <u>66,629,340</u>	\$ <u>65,413,974</u>	\$ <u>132,043,314</u>

The City of Winter Park, Florida
Balance Sheet
Governmental Funds
September 30, 2011

	<u>General</u>	<u>Community Redevelopment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash, Cash Equivalents and Investments	\$ 8,781,613	\$ 3,373,133	\$ 8,379,828	\$ 20,534,574
Restricted Cash and Cash Equivalents	-	926	-	926
Accounts Receivable - Net	1,082,194	30,085	196,746	1,309,025
Unbilled Service Charges	116,833	-	148,302	265,135
Accrued Interest Receivable	40,791	7,727	22,142	70,660
Due from Other Funds	1,590,380	296,978	488,330	2,375,688
Due from Other Governments	1,159,083	-	1,168,848	2,327,931
Inventories	138,209	-	51,799	190,008
Prepaid Items	-	-	27,492	27,492
Note Receivable	-	-	100,000	100,000
Special Assessments Receivable	-	-	3,257,195	3,257,195
Total Assets	\$ <u>12,909,103</u>	\$ <u>3,708,849</u>	\$ <u>13,840,682</u>	\$ <u>30,458,634</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 979,974	\$ 671,606	\$ 700,648	\$ 2,352,228
Accrued Liabilities	1,154,910	11,093	44,869	1,210,872
Due to Other Funds	-	-	261,144	261,144
Due to Other Governments	20,309	-	-	20,309
Deposits	112,481	-	-	112,481
Deferred/Unearned Revenue	313,209	23,500	3,012,943	3,349,652
Total Liabilities	<u>2,580,883</u>	<u>706,199</u>	<u>4,019,604</u>	<u>7,306,686</u>
Fund Balances:				
Non Spendable				
Inventories	138,209	-	51,799	190,008
Prepaid Items	-	-	27,492	27,492
Spendable				
Restricted				
Community Redevelopment	-	3,002,650	-	3,002,650
Public Safety	-	-	1,165,303	1,165,303
Maintenance and Improvements to Parks	-	-	153,171	153,171
Community Enhancement Items	-	-	260,509	260,509
Committed				
Maintenance and Improvements to Parks	-	-	2,269,649	2,269,649
Construction Projects	-	-	5,657,610	5,657,610
Assigned				
General Government	131,817	-	-	131,817
Planning	63,907	-	-	63,907
Building & Code Enforcement	3,380	-	-	3,380
Public Works	226,823	-	-	226,823
Public Safety	186,103	-	-	186,103
Parks and Recreation	24,877	-	-	24,877
Maintenance and Improvements to Parks	-	-	197,247	197,247
Special Assessments	-	-	177,925	177,925
Unassigned	9,553,104	-	(139,627)	9,413,477
Total Fund Balances	<u>10,328,220</u>	<u>3,002,650</u>	<u>9,821,078</u>	<u>23,151,948</u>
Total Liabilities and Fund Balances	\$ <u>12,909,103</u>	\$ <u>3,708,849</u>	\$ <u>13,840,682</u>	\$ <u>30,458,634</u>

The notes to the financial statements are an integral part of this statement.

**The City of Winter Park, Florida
Reconciliation of the Balance Sheet
to the Statement of Net Assets
Governmental Funds
September 30, 2011**

Fund Balances - Total Governmental Funds **\$ 23,151,948**

Amounts reported for governmental activities in the Statement of
Net Assets are different because:

Receivables not expected to be received within 180 days of fiscal year end are not considered as
"available" revenue in the governmental funds, and therefore, reported as deferred revenue. In the
Statement of Net Assets, which is presented on the accrual basis, no deferral is reported since the
revenue is fully recognized in the Statement of Activities 3,036,443

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds.

Governmental Capital Assets	\$ 142,080,827	
Less: Accumulated Depreciation	<u>(68,657,258)</u>	73,423,569

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds.

Governmental Bonds Payable	(8,964,178)	
Unamortized Issue Costs on Bonds Payable	270,193	
Deferred Amount on Refunding	91,477	
Governmental Notes Payable	(22,611,200)	
Capital Lease Obligations	(2,071,480)	
Accrued Interest Payable on Long-Term Liabilities	(323,883)	
Net Pension Obligation	(1,269,682)	
Compensated Absences	<u>(3,501,383)</u>	(38,380,136)

Internal service funds are used by management to charge the costs
of certain activities to individual funds.

The assets and liabilities of the internal service funds that are reported with governmental activities.		<u>5,397,516</u>
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Net Assets of Governmental Activities **\$ 66,629,340**

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2011

	<u>General</u>	<u>Community Redevelopment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes:				
Property Taxes	\$ 14,390,954	\$ 2,309,577	\$ 1,289,039	\$ 17,989,570
Utility Taxes	6,865,088	-	-	6,865,088
Franchise Fees	1,103,636	-	-	1,103,636
Fines and Forfeitures	369,819	-	304,546	674,365
Licenses and Permits	1,824,238	-	165,231	1,989,469
Intergovernmental:				
Sales Tax	3,623,327	-	-	3,623,327
Local Option Gas Tax	914,851	-	-	914,851
Other Intergovernmental	1,539,666	-	3,640,598	5,180,264
Charges for Services	4,339,391	175,940	2,985,430	7,500,761
Other	597,947	26,245	1,201,320	1,825,512
Total Revenues	<u>35,568,917</u>	<u>2,511,762</u>	<u>9,586,164</u>	<u>47,666,843</u>
EXPENDITURES				
Current:				
General Administration	1,840,906	-	-	1,840,906
Communications	176,416	-	-	176,416
Financial Services	399,555	-	-	399,555
Planning	443,165	1,143,916	27,098	1,614,178
Building and Code Enforcement	1,261,818	-	-	1,261,818
Public Works	5,940,643	-	2,264,483	8,205,126
Police	11,013,065	-	1,802,897	12,815,962
Fire	9,397,942	-	402,752	9,800,694
Parks and Recreation	5,652,592	-	341,222	5,993,814
Cultural and Community Services	1,411,212	27,125	-	1,438,337
Debt Service:				
Principal	-	791,868	1,390,333	2,182,201
Interest and Other Charges	-	718,129	835,743	1,553,872
Capital Improvements	-	7,936,770	4,060,023	11,996,793
Total Expenditures	<u>37,537,314</u>	<u>10,617,808</u>	<u>11,124,551</u>	<u>59,279,673</u>
Deficiency of Revenues Over Expenditures	<u>(1,968,397)</u>	<u>(8,106,046)</u>	<u>(1,538,387)</u>	<u>(11,612,830)</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers In	5,589,378	-	2,038,580	7,627,958
Transfers Out	(2,848,489)	-	(315,045)	(3,163,534)
Issuance of Refunding Bonds	-	-	7,207,770	7,207,770
Payment to Refunded Bond Escrow Agent	-	-	(7,625,000)	(7,625,000)
Capital Lease Obligation	-	-	1,725,656	1,725,656
Total Other Financing Sources and (Uses)	<u>2,740,889</u>	<u>-</u>	<u>3,031,961</u>	<u>5,772,850</u>
Net Change in Fund Balances	772,492	(8,106,046)	1,493,574	(5,839,980)
Fund Balances - Beginning, as Restated	<u>9,555,728</u>	<u>11,108,696</u>	<u>8,327,504</u>	<u>28,991,928</u>
Fund Balances - Ending	\$ <u>10,328,220</u>	\$ <u>3,002,650</u>	\$ <u>9,821,078</u>	\$ <u>23,151,948</u>

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2011

Net Change in Fund Balances - Total Governmental Funds **\$ (5,839,980)**

Amounts reported for governmental activities in the Statement of
Activities are different because:

Special assessment revenues in the governmental funds were recognized as revenues in prior periods in the government-wide financial statements since they are on the accrual basis of accounting (220,752)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is depreciated over their useful lives.

Expenditures for Capital Assets	\$	12,782,153	
Less: Current Year Depreciation		(3,395,305)	9,386,848

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

General Obligation Bonds Issued	(6,955,000)		
Capital Lease Obligations Executed	(1,725,656)		
Change in Accrued Interest Accrued on Governmental Debt	56,636		
Additional Bond Premium with New Bond Issue	(282,922)		
Additional Issuance Cost with New Bond Issue	57,471		
Additional Deferred Loss on Refunding Bond	41,250		
Amortization of Bond Premium	24,637		
Amortization of Bond Discount	(1,863)		
Amortization of Deferred Loss on Bond Refunding	(11,695)		
Amortization of Issuance Costs	(27,080)		
Principal Payments on General Obligation Bonds	315,000		
Payment to Refunded Bond Escrow Agent	7,625,000		
Principal Payments on Notes Payable	698,925		
Principal Payments on Community Redevelopment Debt	791,868		
Principal Payments on Capital Lease Obligations	331,408		937,979

Some expenses in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in Net Pension Obligation			176,786
Change in Long-term Compensated Absences			(106,473)

Internal service funds are used by management to charge the costs of certain activities to individual funds.

Change in net assets of the internal service funds is reported with governmental activities			(1,252,258)
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Change in Net Assets of Governmental Activities **\$ 3,082,150**

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Net Assets
Proprietary Funds
September 30, 2011

	Business-type Activities			Governmental Activities Internal Service Funds
	Enterprise Funds			
	Water and Sewer	Electric Services	Total	
ASSETS				
Current Assets:				
Cash, Cash Equivalents and Investments	\$ 4,727,918	\$ -	\$ 4,727,918	\$ 2,835,770
Restricted Cash, Cash Equivalents and Investments	34,296	-	34,296	-
Accounts Receivable - Net	1,334,479	3,904,657	5,239,136	21,594
Unbilled Service Charges	1,962,558	3,394,432	5,356,990	-
Other Receivables	-	116,065	116,065	-
Accrued Interest Receivable	40,065	-	40,065	14,015
Due from Other Funds	416,256	-	416,256	188,267
Due from Other Governments	44	-	44	174,537
Inventories	1,085,221	1,486,832	2,572,053	129,725
Prepaid Items	251,001	-	251,001	45,000
Total current assets	9,851,838	8,901,986	18,753,824	3,408,908
Non-Current Assets:				
Restricted Assets:				
Cash, Cash Equivalents and Investments:				
Sinking Funds	3,367,956	3,053,134	6,421,090	-
Renewal and Replacement Funds	633,809	-	633,809	-
Impact Fee Funds	4,974,112	-	4,974,112	-
Capital Project Funds	2,922,788	2,245,319	5,168,107	-
Customer Deposits	1,515,712	1,684,589	3,200,301	-
Investments:				
Sinking Funds	1,801,238	2,504,722	4,305,960	-
Capital Project Funds	2,001,732	1,009,272	3,011,004	-
Accrued Interest Receivable:				
Impact Fee Funds	22,639	-	22,639	-
Renewal and Replacement Funds	2,836	-	2,836	-
Capital Project Funds	13,011	4,652	17,663	-
Accounts Receivable - Net:				
Impact Fee Funds	240	-	240	-
Due from Other Funds	689,481	85,921	775,402	-
Special Assessments Receivable	-	306,700	306,700	-
Capital Assets:				
Non-depreciable	3,733,087	10,553,625	14,286,712	-
Depreciable - Net	101,856,312	59,480,934	161,337,246	4,396,772
Other Assets:				
Deposits	274,000	150,000	424,000	202,083
Unamortized Bond Issue Costs	803,047	1,016,785	1,819,832	-
Total non-current assets	124,612,000	82,095,653	206,707,653	4,598,855
Total Assets	134,463,838	90,997,639	225,461,477	8,007,763
LIABILITIES				
Current Liabilities:				
Accounts Payable	276,810	4,634,706	4,911,516	216,260
Accrued Liabilities	367,663	31,924	399,587	1,263,852
Bond Deposit	153,500	-	153,500	-
Due to Other Funds	348,174	2,995,087	3,343,261	151,208
Due to Other Governments	423,775	167,322	591,097	-
Accumulated Unused Compensated Absences	162,502	24,391	186,893	26,100
Accrued Interest Payable	1,200,287	1,333,709	2,533,996	-
Current Portion of Capital Lease Obligations	-	-	-	50,282
Current Portion of Revenue Bonds Payable	2,495,000	1,620,000	4,115,000	-
Customer Deposits	1,479,514	1,767,682	3,247,196	-
Total current liabilities	6,907,225	12,574,821	19,482,046	1,707,702
Noncurrent Liabilities:				
Capital Lease Obligations After One Year	-	-	-	56,630
Bonds Payable	76,727,164	75,821,209	152,548,373	-
Less: Deferred Amount on Refunding	(6,535,434)	(5,934,855)	(12,470,289)	-
Other Post Employment Benefits	-	-	-	777,183
Accumulated Unused Compensated Absences	461,003	26,370	487,373	68,732
Total noncurrent liabilities	70,652,733	69,912,724	140,565,457	902,545
Total Liabilities	77,559,958	82,487,545	160,047,503	2,610,247
NET ASSETS (DEFICIT)				
Invested in Capital Assets, net of related debt	35,825,457	1,782,796	37,608,253	4,289,860
Restricted for:				
Capital Projects (expendable)	7,413,056	-	7,413,056	-
Renewal and Replacement (expendable)	623,891	-	623,891	-
Unrestricted (Deficit)	13,041,476	6,727,298	19,768,774	1,107,656
Total Net Assets (Deficit)	\$ 56,903,880	\$ 8,510,094	\$ 65,413,974	\$ 5,397,516

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2011

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Water and Sewer	Electric Services	Golf Course	Total	
Operating Revenues:					
Charges for Services	\$ 26,550,502	\$ 53,033,287	\$ 431,373	\$ 80,015,162	\$ 9,966,775
Total Operating Revenues	26,550,502	53,033,287	431,373	80,015,162	9,966,775
Operating Expenses:					
General and Administrative	1,565,572	1,047,988	-	2,613,560	-
Operations	14,543,878	37,735,317	559,802	52,838,997	9,895,853
Depreciation and Amortization	5,028,878	3,423,041	1,467	8,453,386	1,157,653
Total Operating Expenses	21,138,328	42,206,346	561,269	63,905,943	11,053,506
Operating Income (Loss)	5,412,174	10,826,941	(129,896)	16,109,219	(1,086,731)
Nonoperating Revenues (Expenses):					
Intergovernmental Revenue	-	-	-	-	181,788
Investment Earnings	413,543	33,506	(3,791)	443,258	69,321
Gain (Loss) on Disposal of Assets	6	(22,089)	-	(22,083)	85,753
Interest and Fiscal Charges	(3,065,866)	(2,534,313)	-	(5,600,179)	-
Miscellaneous Revenue	1,442	1,337,683	360	1,339,485	2,611
Total Nonoperating Revenues (Expenses)	(2,650,875)	(1,185,213)	(3,431)	(3,839,519)	339,473
Income (Loss) Before Contributions and Transfers	2,761,299	9,641,728	(133,327)	12,269,700	(747,258)
Contributions and Transfers:					
Capital Contributions	1,192,206	-	-	1,192,206	-
Transfers In	-	-	866,405	866,405	-
Transfers Out	(1,956,052)	(2,869,777)	-	(4,825,829)	(505,000)
Total Contributions and Transfers	(763,846)	(2,869,777)	866,405	(2,767,218)	(505,000)
Change in Net Assets	1,997,453	6,771,951	733,078	9,502,482	(1,252,258)
Total Net Assets (Deficits) - Beginning	54,906,427	1,738,143	(733,078)	55,911,492	6,649,774
Total Net Assets - Ending	\$ 56,903,880	\$ 8,510,094	\$ -	\$ 65,413,974	\$ 5,397,516

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2011

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Water and Sewer	Electric Services	Golf Course	Total	
Cash Flows from Operating Activities					
Receipts from Customers	\$ 27,066,524	\$ 53,189,519	\$ 421,843	\$ 80,677,886	\$ (53,360)
Receipts from Interfund Services Provided	-	-	-	-	9,847,193
Repayment of Loans from (to) Other Funds	1,964,719	(6,951,808)	(672,341)	(5,659,430)	611,704
Payments to Suppliers	(9,785,085)	(37,685,608)	(137,380)	(47,608,073)	(2,772,008)
Payments to Employees	(5,096,202)	(732,524)	(309,215)	(6,137,941)	(225,836)
Payments for Interfund Services Used	(1,914,597)	(147,869)	(122,847)	(2,185,313)	(166,202)
Claims Paid	-	-	-	-	(6,284,183)
Other Receipts	1,442	1,337,683	360	1,339,485	2,611
Net Cash Provided by (Used in) Operating Activities	12,236,801	9,009,393	(819,580)	20,426,614	959,919
Cash Flows from Noncapital Financing Activities					
Federal Grant Receipts	-	-	-	-	181,788
Transfers In	-	-	823,371	823,371	-
Transfers Out	(1,956,052)	(2,869,777)	-	(4,825,829)	(505,000)
Net Cash Provided by (Used in) Noncapital Financing Activities	(1,956,052)	(2,869,777)	823,371	(4,002,458)	(323,212)
Cash Flows from Capital and Related Financing Activities					
Capital Grant Receipts	48,918	-	-	48,918	-
Proceeds from Sale of Assets	-	(22,089)	-	(22,089)	86,465
Purchases of Capital Assets	(3,536,543)	(2,135,840)	-	(5,672,383)	(560,221)
Proceeds from Debt Issued	16,470,135	5,245,000	-	21,715,135	-
Debt Refunded	(13,400,000)	(5,200,000)	-	(18,600,000)	-
Principal Payments - Capital Debt	(2,410,000)	(1,430,000)	-	(3,840,000)	(48,439)
Interest Paid	(3,284,962)	(2,680,183)	-	(5,965,145)	-
Impact Fees Collected	1,143,288	-	-	1,143,288	-
Net Cash Used in Capital and Related Financing Activities	(4,969,164)	(6,223,112)	-	(11,192,276)	(522,195)
Cash Flows from Investing Activities					
Purchases of Investments	(3,800,000)	(6,000,000)	-	(9,800,000)	-
Proceeds from Sales & Maturities of Investments	3,794,000	7,000,000	-	10,794,000	-
Interest on Investments	389,355	21,950	(3,791)	407,514	66,446
Net Cash Provided by (Used in) Investing Activities	383,355	1,021,950	(3,791)	1,401,514	66,446
Net Increase in Cash and Cash Equivalents	5,694,940	938,454	-	6,633,394	180,958
Cash and Cash Equivalents - Beginning	12,481,651	6,044,588	-	18,526,239	2,654,812
Cash and Cash Equivalents - Ending	\$ 18,176,591	\$ 6,983,042	\$ -	\$ 25,159,633	\$ 2,835,770
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Operating Income (Loss)	\$ 5,412,174	\$ 10,826,941	\$ (129,896)	\$ 16,109,219	\$ (1,086,731)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Depreciation and Amortization	5,028,878	3,423,041	1,467	8,453,386	1,157,653
(Increase) Decrease in Assets:					
Accounts Receivable	438,535	118,138	34	556,707	1,595
Unbilled Service Charges	77,164	187,541	-	264,705	-
Due from Other Funds	1,964,719	390,241	-	2,354,960	730,385
Due From Other Governments	-	56,674	-	56,674	(174,537)
Inventories	(22,483)	189,740	407	167,664	(12,918)
Prepaid Items	(251,001)	-	-	(251,001)	-
Special Assessments Receivable	-	(306,700)	-	(306,700)	-
Deposits	(274,000)	(150,000)	-	(424,000)	(202,083)
Increase (Decrease) in Liabilities:					
Accounts Payable	(1,039,754)	60,402	(1,269)	(980,621)	22,704
Accrued Liabilities	14,361	2,555	(722)	16,194	56,455
Bond Deposit	153,500	-	-	153,500	-
Due to Other Funds	348,174	(7,342,049)	(672,341)	(7,666,216)	(118,681)
Due to Other Governments	423,775	106,384	(401)	529,758	-
Deferred Revenue	-	-	(9,564)	(9,564)	-
Accumulated Unused Compensated Absences	(32,669)	8,223	(7,655)	(32,101)	11,575
Customer Deposits	(6,014)	100,579	-	94,565	-
Other Post Employment Benefits	-	-	-	-	571,891
Other Receipts	1,442	1,337,683	360	1,339,485	2,611
Net Cash Provided by (Used in) Operating Activities	\$ 12,236,801	\$ 9,009,393	\$ (819,580)	\$ 20,426,614	\$ 959,919

Note: There were no significant non-cash transactions.

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2011

	Employee Retirement Funds
ASSETS	
Cash and Short-term Investments	\$ 3,351,130
Investments, at Fair Value	
Fixed Income Mutual Funds	25,065,073
Equity Mutual Funds	28,923,760
Stocks	2,797,012
Corporate Bonds	2,229,832
Accrued Income	35,672
Total Investments	<u>59,051,349</u>
Total Assets	<u>62,402,479</u>
NET ASSETS	
Held in Trust for Pension Benefits	<u>\$ 62,402,479</u>

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2011

	Employee Retirement Funds
ADDITIONS	
Contributions:	
Employer Contributions	\$ 3,581,987
Employee Contributions	<u>642,022</u>
Total Contributions	<u>4,224,009</u>
Investment Income (Losses):	
Net Decrease in Fair Value	
of Investments	(1,113,513)
Interest and Dividends	<u>639,029</u>
	(474,484)
Less Investment Expenses:	
Investment Management Fees	70,554
Custodian Fees	<u>72,929</u>
Net Investment Losses	<u>(617,967)</u>
Total Additions	<u>3,606,042</u>
DEDUCTIONS	
Employee Benefits	2,942,134
Refunds of Contributions	20,975
Administrative Expense	<u>150,753</u>
Total Deductions	<u>3,113,862</u>
Change in Net Assets	492,180
Net Assets - Beginning	<u>61,910,299</u>
Net Assets - Ending	\$ <u><u>62,402,479</u></u>

The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida

Notes to the Financial Statements

September 30, 2011

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THE CITY OF WINTER PARK, FLORIDA

Notes to Financial Statements

September 30, 2011

1. Summary of Significant Accounting Policies

The City of Winter Park (the “City”), which was established by a special act of the Florida Legislature on April 8, 1882 and incorporated October 12, 1887, operates under the Commission - City Manager form of government. The City is located in the center of the State of Florida in the northern section of Orange County (the “County”).

The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the City are described below.

A. REPORTING ENTITY:

The City is a municipal corporation with a five member commission including the mayor, who acts as the presiding officer of the commission, with a vice mayor serving in his absence.

The City provides a full range of municipal services including police and fire protection, public works activities, parks and recreational facilities, planning and development, financial services and general administrative services. In addition, the City operates two enterprise funds: water and sewer services and electric services.

In evaluating the City (the primary government) as a reporting entity, all potential component units that may or may not fall within the financial accountability of the City have been addressed. Financial accountability is present if the City Commission (the “Commission”) appoints a voting majority of a component unit's governing body and has the ability to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.

The accompanying financial statements present all the fund types of the City and its component unit. The blended component unit, although a legally separate entity, is, in substance, part of the City's operations.

Blended Component Unit:

The Community Redevelopment Agency is governed by the City's five-member commission. Pursuant to the requirements of Chapter 163, Part III of the Florida Statutes, the City, with the consent of Orange County, created a Community Redevelopment Area (CRA) through City Resolution No. 1528, adopted on January 11, 1994 to foster improvements in the Westside and Central Business Districts of the City. The CRA uses future tax increment revenue to fund a variety of improvement projects. The CRA is reported as a special revenue fund.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the City's water and sewer, electric and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other governmental revenues are considered available if they are collected within 180 days of the end of the current fiscal period. For special assessments receivable, only the portion due within the subsequent fiscal year is considered to be available for recognition as revenue in the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Franchise and utility taxes, state revenue sharing, charges for garbage and stormwater service, fines and forfeitures and investment earnings associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

The City utilizes an indirect cost allocation system to allocate costs incurred in the General Fund that are indirect expenses of other funds. Reimbursements to the General Fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures in the General Fund. These reimbursements are presented in the Indirect Expenses Allocation column of the Statement of Activities. The Expenses column of this statement includes only the direct expenses of each function.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, depreciation on capital assets and amortization of intangible assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Major Governmental Funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Community Redevelopment Fund accounts for the activities of the Community Redevelopment Agency.

Non-Major Governmental Fund Types:

Special Revenue Funds account for specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes. Non-major special revenue funds include the Designations Trust Fund, Stormwater Utility Fund, Affordable Housing Fund, Law Enforcement Trust Fund, Grant Fund, Parks Impact Fees Fund, Hurricane Recovery Fund, Help Our Park Expand Fund, Police and Firefighter Premium Tax Trust Fund and Cemetery Trust Fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of principal and interest on, certain general long-term debt.

Capital Projects Funds account for financial resources segregated for the acquisition or construction of major capital facilities. Non-major capital projects funds include the Capital Projects Fund and Stormwater Capital Projects Fund.

Major Proprietary Funds:

The Water and Sewer Fund accounts for the provision of water and sewer service to customers both inside the City limits and to the west, north and east of the City.

The Electric Services Fund accounts for the provision of electric service to certain areas within the City limits.

Non-Major Proprietary Funds:

Enterprise Fund - The City's Golf Course Fund is its only non-major enterprise fund and it accounts for the operation and maintenance of the municipal golf course.

Internal Service Funds account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Internal service funds include the Fleet Maintenance Fund, Vehicle Replacement Fund, Employee Insurance Fund and General Insurance Fund.

Electric Rate Structure:

The City's electric service rates are set in accordance with the "rate structures" established by the Florida Public Service Commission (FPSC). The FPSC has the jurisdiction to regulate electric "rate structures" of municipal utilities in Florida. A rate structure is defined as the rate relationship between customer class and among customers within rate classes and is distinguishable from the total amount of revenue requirements a utility may receive from rates.

Fiduciary Fund Types:

Pension Trust Funds account for the activities of the Police and Firefighter Pension Trust Funds, which accumulate resources for pension benefit payments to qualified public safety employees.

D. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

1) Budgetary information:

The City's budgetary procedures and a comparison of budget to actual data are presented in the Required Supplemental Information section for the General and budgeted major Special Revenue Fund (Community Redevelopment Fund).

2) Deficit fund balances:

The Affordable Housing Fund is accounted for as a special revenue fund. At September 30, 2011, this fund had a \$139,627 deficit fund balance. This deficit is expected to be liquidated in future years with affordable housing fees.

The Fleet Maintenance Fund is accounted for as an internal service fund. At September 30, 2011, this fund had a \$178,659 deficit net assets balance. This deficit is expected to be liquidated in future years through charges to user departments.

The General Insurance Fund is accounted for as an internal service fund. At September 30, 2011, this fund had a \$168,216 deficit net assets balance. This deficit is expected to be liquidated in future years through charges to user departments.

E. USE OF ESTIMATES:

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

F. DEPOSITS AND INVESTMENTS:

Cash and Cash Equivalents

The City's cash management pool allows individual funds to, at any time, deposit additional cash or make withdrawals without prior notice or penalty, and thus, the City is managing an internal investment pool which is considered by GASB to be a cash equivalent. As such, each participating fund's portion of the pool is reported as "Cash, Cash Equivalents and Investments" in the governmental and proprietary funds' balance sheets. Certain cash and investments for the Community Redevelopment, Water and Sewer and Electric Services Funds are held separately and not included in the pool.

For purposes of the statement of cash flows, the City classifies its cash management pool (including restricted assets) along with the separate Water and Sewer and Electric Services Funds cash accounts as cash and cash equivalents.

Individual funds with credit balances at year-end were reclassified to Due to Other Funds for reporting purposes with an offsetting Due from Other Funds in the General, Community Redevelopment, Designations Trust, Cemetery Trust, Capital Projects, Stormwater Capital Projects, Water and Sewer, Electric Services, Vehicle Replacement and Employee Insurance Funds.

Deposits

Deposits consist of interest bearing demand accounts. All deposits with financial institutions were 100% insured by Federal depository insurance or by collateral pursuant to the Public Depository Security Act of the State of Florida. The carrying amount of the demand deposits and cash on hand at September 30, 2011 was \$11,859,964 (excluding Pension Trust Funds).

Investments

Investments are stated at fair value, with the exception of investments in the State Board of Administration's Local Government Surplus Funds Trust Fund (SBA), an external 2a7-like fund which is presented at share price. All fair market valuations are based on quoted market prices. SBA pool shares are based on amortized cost of the SBA's underlying portfolio, which approximates fair market value.

The City's investment policy is governed by an ordinance adopted by the City Commission. Allowable investments include, the SBA, United States Government Securities, United States Government Agencies (full faith and credit of the United States Government), Federal Instrumentalities (United States Government sponsored agencies which are non-full faith and credit), Non-Negotiable Interest Bearing Time Certificates of Deposit, Repurchase Agreements, Banker's Acceptances, Commercial Paper, State and/or Local Government Taxable and/or Tax-Exempt Debt, Registered Investment Companies (Money Market Mutual Funds) and Intergovernmental Investment Pools.

The following is a summary of cash and investments held by the City at September 30, 2011:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	More Than 10
Government National Mortgage Assoc	\$ 5,512,018	\$ -	\$ 33,928	\$ -	\$ 5,478,090
Federal Farm Credit Bank	6,416,565	-	3,014,340	3,402,225	-
Federal Home Loan Bank	7,069,370	-	3,061,350	4,008,020	-
Federal Home Loan Mortgage Corp	9,094,181	-	2,002,850	6,781,917	309,414
Federal National Mortgage Association	8,559,940	-	7,031,750	999,170	529,020
Local Government Surplus Trust Fund	18,865	18,865	-	-	-
Pooled Investments	36,670,939	18,865	15,144,218	15,191,332	6,316,524
Carrying amount of deposits	11,859,964	11,859,964	-	-	-
Cash, Cash Equivalents & Investments	48,530,903	11,878,829	15,144,218	15,191,332	6,316,524
Federal Farm Credit Bank	1,009,272	-	-	1,009,272	-
Federal Home Loan Bank	2,001,732	-	2,001,732	-	-
Federal Home Loan Mortgage Corp	2,504,722	-	-	2,504,722	-
Federal National Mortgage Association	1,801,238	-	1,801,238	-	-
Other Investments	7,316,964	-	3,802,970	3,513,994	-
Total Cash and Investments	\$ 55,847,867	\$ 11,878,829	\$ 18,947,188	\$ 18,705,326	\$ 6,316,524

	Police Officers' Pension		Firefighter's Pension	
	Fair Value	Maturities (in Years)	Fair Value	Maturities (in Years)
Fixed Income Mutual Funds	\$ 13,230,674	N/A	\$ 11,834,399	N/A
Equity Mutual Funds	13,681,233	N/A	15,242,527	N/A
Stocks	2,272,353	N/A	524,659	N/A
Corporate Bonds	-		2,229,832	
Total Investments	29,184,260		29,831,417	
Carrying amount of deposits	1,410,437		1,940,693	
Total Cash and Investments	\$ 30,594,697		\$ 31,772,110	

Interest Rate Risk - To mitigate interest rate risk, the City's investment policy requires that the investment strategy provide sufficient liquidity to meet the City's operating, payroll and capital requirements that may be reasonably anticipated. Investments of current operating funds are to have maturities not exceeding twelve months.

Credit Risk - Although the City's investment policy does not address specific investment-related risk, to mitigate credit risk, the City primarily invests in the U.S. Government Securities and the State of Florida local government surplus trust fund pool as well as other investments allowed in the investment ordinance referred to above. Credit quality distribution for investments, with credit exposure as a percentage of total investments, are as follows at September 30, 2011:

Investment Type	Standard & Poor's Ratings	Moody's Ratings	Percentage of Total
Pooled Investments			
Government National Mortgage Assoc	Not Rated	Not Rated	12%
Federal Farm Credit Bank	AAA	Aaa	15%
Federal Home Loan Bank	AAA	Aaa	16%
Federal Home Loan Mortgage Corp	AAA	Aaa	21%
Federal National Mortgage Association	AAA	Aaa	19%
Local Government Surplus Trust Fund	AAAm	Not Rated	0%
Other Investments			
Federal Home Loan Bank	AAA	Not Rated	2%
Federal Home Loan Mortgage Corp	AAA	Not Rated	5%
Federal Home Loan Mortgage Corp	AAA	Aaa	6%
Federal National Mortgage Association	Not Rated	Not Rated	4%

Custodial Risk – To mitigate custodial risk, broker/dealers must provide audited financial statements, proof of National Association of Securities Dealers (NASD) certification and proof of state registration. Securities transactions between a financial institution or broker/dealer and the custodian involving purchase or sale of securities by transfer of money or securities must be made on a “delivery vs. payment” basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, on hand at the conclusion of the transaction.

Concentration of Credit Risk - The City's investment policy requires that investments be diversified by security type and institution. Specific limitations as to the percentage of the portfolio and length of maturity for each type of investment are addressed in the policy.

G. RECEIVABLES:

Utility operating revenues are generally recognized on the basis of cycle billings rendered monthly. The amount of services delivered for the period from the last billing date to September 30th is estimated and accrued at year-end.

H. PROPERTY TAXES:

Under Florida Law, the assessment of all properties and the collection of all City property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit cities to levy property taxes at a rate of up to ten (10) mills. The operating millage rate in effect for the fiscal year ended September 30, 2011 was 4.0923. A debt service millage was also in effect of 0.3413 mills.

All property is assessed according to its fair market value on January 1 of each year and at that time a lien is placed on the property for the taxes. The tax levy of the City is established by the City Commission prior to October 1 of each year and the Orange County Property Appraiser incorporates the City's millage into the total tax levy, which also includes Orange County, the Orange County School Board and the St. Johns Water Management District's tax requirements.

All taxes are billed on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount.

On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Unsold certificates are held by the County.

I. INVENTORIES:

Inventories in the General Fund and Stormwater Utility Fund (Special Revenue) are stated at cost using the first-in/first-out (FIFO) method and inventories in the Water and Sewer Fund and Electric Services Fund (Enterprise) and Fleet Maintenance Fund (Internal Service) are stated at the lower of cost (determined on the moving average method) or market. Inventories are charged as expenditures/expenses when used.

- ◆ Inventories of the General Fund consist of fuel, office supplies and other operating supplies.
- ◆ Inventories of the Stormwater Utility Fund consist of aquatic weed control chemicals.
- ◆ Inventories of the Water and Sewer Fund consist of maintenance parts, supplies and water meters.
- ◆ Inventories of the Electric Services Fund consist of cable, meters, transformers and supplies.
- ◆ Inventories of the Fleet Maintenance Fund consist of maintenance parts, tires, fuels and supplies.

J. PREPAID ITEMS:

Prepaid items represent payments made to vendors that will benefit periods beyond September 30, 2011.

K. CAPITAL ASSETS:

Property, plant and equipment purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. The City defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Years	Classification
7 - 50	Buildings
10 - 50	Streets and drainage
10 - 50	Improvements other than buildings
2 - 20	Machinery and furniture
2 - 10	Vehicles (including heavy equipment)
30 - 50	Water & sewer lines
30 - 50	Electric

System acquisition costs represent the 1981 acquisition of General Waterworks Corporation's operating assets, consisting primarily of the water utility within the City and a water and sewer system providing services to areas outlying the City's boundaries. The purchase method was utilized to account for this transaction. The system acquisition costs are amortized using the straight-line method over forty (40) years.

The City's payment to Progress Energy Florida for the electric distribution system in the City limits for going concern and stranded costs are reported as system acquisition costs and are being amortized over the term of the bonds issued to finance this acquisition.

Capacity rights and sewer contract costs consist of purchased rights to specified percentages in existing and future water and sewer treatment capacity as described in Note 18. The capacity rights are recorded at cost and are amortized using the straight-line method over a period of 13 to 30 years.

The City's payment to South Seminole-North Orange County Wastewater Transmission Authority for its share of infrastructure improvements is reported as sewer capacity rights and is being amortized over the term of the bonds issued to finance this payment. The City is party to an intergovernmental agreement, which formed the South Seminole-North Orange County Wastewater Transmission Authority. The Authority owns and operates the pipeline that takes the City's and other participants' sewage flows to the Iron Bridge Regional Wastewater Treatment Plant.

L. INTANGIBLES:

Bond issuance costs for government-wide and proprietary fund types are deferred and amortized over the term of the bonds using either the bonds-outstanding method, which approximates the effective interest method or the effective interest method.

M. DEFERRED/UNEARNED REVENUES:

Deferred revenues are recorded on the governmental fund balance sheet in the amount of \$3,349,652. Of this amount, \$3,036,443 represents amounts that are deferred solely because they are not yet considered to be available. The remaining \$313,209 is shown as unearned revenue on the government-wide Statement of Net Assets. These amounts include unearned revenues for golf course memberships collected in advance and occupational license fees collected before year-end but not due until October 1.

N. LONG-TERM DEBT:

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

O. ACCUMULATED UNUSED COMPENSATED ABSENCES:

The City records the vested portion of accumulated unused compensated absences at year-end based on each employee's accumulated unused hours and rate of pay, including the City's share of Social Security, Medicare taxes and Retirement. All compensated absences are accrued when earned by employees in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

P. PENSION PLANS:

The City sponsors and administers three pension plans covering substantially all the full-time employees. The City's policy is to fund the annual pension costs in the annual budget.

Employees of the Police and Fire Departments are enrolled in separate defined benefit pension plans adopted by the City effective August 4, 1959 for the police officers and January 1, 1959 for the firefighters. Annual costs of the pension plans are actuarially computed and include amortization of past service costs over a period of thirty (30) years.

The City accounts for its pension plans in accordance with Governmental Accounting Standards Board (GASB), Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*. These statements require the recording of defined benefit plan investments at market value.

General employees are enrolled in a defined contribution 401(a) pension plan established January 1, 1992, as described in Note 16(C). The assets, liabilities, fund equity and operations of this plan are not presented on the City's financial statements as the plan is independently administered.

Q. CATEGORIES AND CLASSIFICATION OF FUND BALANCE:

Fund balance classifications are Non Spendable, Restricted, Committed, Assigned and Unassigned. These classifications reflect not only the nature of the funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of restraint, such as external versus internal compliance requirements. The City classifies governmental fund balances as follows:

Non Spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Spendable Fund Balance

- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as donors or amounts constrained by enabling legislation.
- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the City Commission by ordinance. Fund balance may be assigned through the budget process culminating in the adoption of the budget by the City Commission, by resolution of the City Commission, or by management for purposes of designating a particular revenue source to be used for a related purpose. For example, revenues from rental of athletic fields are designated for the maintenance of those fields.
- Assigned – includes fund balance amounts that are intended for specific purposes that are considered neither restricted nor committed.
- Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance also includes negative residual fund balances in other funds.

The City uses restricted amounts first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City does not have a minimum fund balance policy. As part of its Administrative Policy, the City Commission set a goal of working 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.

R. NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT:

Net assets invested in capital assets, net of related debt consisted of the following components as of September 30, 2011:

	Governmental Activities	Business-type Activities
Capital assets, net	\$ 77,820,341	\$ 175,623,958
Related debt, net	(33,986,176)	(144,193,084)
Unspent proceeds from capital related debt	-	6,177,379
Totals	\$ 43,834,165	\$ 37,608,253

S. RESTRICTED NET ASSETS:

Restricted net assets are subject to restrictions that are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

2. *Receivables*

The accounts receivable and allowance for uncollectibles at September 30, 2011 were as follows:

	Accounts Receivable	Allowance for Uncollectibles	Net
General Fund	\$ 2,021,219	\$ 939,025	\$ 1,082,194
Community Redevelopment Fund	30,085	-	30,085
Non-Major Governmental Funds:			
Stormwater Utility Fund	193,354	-	193,354
Debt Service Fund	3,392	-	3,392
Enterprise Funds:			
Water and Sewer Fund	1,493,639	159,160	1,334,479
Electric Services Fund	3,999,044	94,387	3,904,657
Internal Service Funds:			
Fleet Maintenance Fund	16,895	10,521	6,374
Employee Insurance Fund	15,232	12	15,220
Totals	\$ 7,772,860	\$ 1,203,105	\$ 6,569,755

3. *Special Assessments Receivable*

Special assessments receivable consist of assessments for street bricking and other streetscaping improvements in the governmental funds and undergrounding of electric and cable utilities in the Electric Services Fund. Owners of properties benefitting from the improvements are given the option of paying their share of the project cost either in a lump sum at the completion of the project or over a certain time. Assessments are billed to property owners through the property tax bill as non-ad valorem assessments. Special assessments receivable at September 30, 2011 were as follows:

	Interest Rate	Principal Current Receivable	Deferred Receivable	Interest Receivable	Total
Governmental Activities:					
Non-Major Governmental Funds					
Designations Trust Fund:					
Street bricking improvements	6.00%	\$ 144,344	\$ 402,026	\$ 58,750	\$ 605,121
Debt Service Fund:					
Park Avenue Improvements	3.49%	50,814	457,324	81,952	590,090
Orange Avenue Improvements	4.35%	95,469	1,432,030	534,485	2,061,984
		<u>\$ 146,283</u>	<u>\$ 1,889,354</u>	<u>\$ 616,437</u>	<u>\$ 2,652,074</u>
Business-Type Activities:					
Major Funds					
Electric Services Fund:					
Undergrounding electric and cable utilities	4.00%	\$ 250,450	-	\$ 56,250	\$ 306,700

4. Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2011:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 14,831,537	\$ -	\$ -	\$ 14,831,537
Construction in progress	5,114,856	11,936,307	(2,011,595)	15,039,568
Total capital assets, not being depreciated	19,946,393	11,936,307	(2,011,595)	29,871,105
Capital assets, being depreciated:				
Buildings	28,065,240	562,249	-	28,627,489
Improvements other than buildings	15,717,944	148,879	-	15,866,823
Machinery and equipment	16,979,659	1,057,318	(38,681)	17,998,296
Furniture and fixtures	716,574	-	-	716,574
Vehicles	16,946,126	480,786	(600,032)	16,826,880
Streets and drainage	52,063,978	1,289,241	-	53,353,219
Total capital assets being depreciated	130,489,521	3,538,473	(638,713)	133,389,281
Less accumulated depreciation for:				
Buildings	(14,129,610)	(1,171,861)	-	(15,301,471)
Improvements other than buildings	(10,074,989)	(733,362)	-	(10,808,351)
Machinery and equipment	(13,171,911)	(720,528)	(44,509)	(13,936,948)
Furniture and fixtures	(561,481)	(49,363)	-	(610,844)
Vehicles	(12,531,955)	(1,036,422)	599,321	(12,969,056)
Streets and drainage	(30,971,954)	(841,421)	-	(31,813,375)
Total accumulated depreciation	(81,441,900)	(4,552,957)	554,812	(85,440,045)
Total capital assets, being depreciated, net	49,047,621	(1,014,484)	(83,901)	47,949,236
Governmental activities capital assets, net	\$ 68,994,014	\$ 10,921,823	\$ (2,095,496)	\$ 77,820,341
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 12,194,774	\$ -	\$ -	\$ 12,194,774
Construction in progress	15,033,784	5,912,332	(18,854,178)	2,091,938
Total capital assets, not being depreciated	27,228,558	5,912,332	(18,854,178)	14,286,712
Capital assets, being depreciated:				
Buildings and production facilities	3,506,065	-	-	3,506,065
Machinery and equipment	5,705,341	274,017	(108,860)	5,870,498
Furniture and fixtures	42,657	-	-	42,657
Improvements other than buildings	173,946,654	18,854,179	-	192,800,833
System acquisition costs	19,844,093	-	-	19,844,093
Sewer contract costs	3,394,035	-	-	3,394,035
Sewer capacity rights	19,031,857	151,981	-	19,183,838
Total capital assets, being depreciated	225,470,702	19,280,177	(108,860)	244,642,019
Less accumulated depreciation for:				
Buildings and production facilities	(2,825,343)	(54,244)	-	(2,879,587)
Machinery and equipment	(4,959,414)	(297,203)	98,428	(5,158,189)
Furniture and fixtures	(41,785)	(114)	-	(41,899)
Improvements other than buildings	(58,134,243)	(5,341,103)	-	(63,475,346)
System acquisition costs	(3,611,740)	(660,177)	-	(4,271,917)
Sewer contract costs	(3,008,036)	(77,200)	-	(3,085,236)
Sewer capacity rights	(3,748,123)	(644,476)	-	(4,392,599)
Total accumulated depreciation, net	(76,328,684)	(7,074,517)	98,428	(83,304,773)
Total capital assets, being depreciated, net	149,142,018	12,205,660	(10,432)	161,337,246
Business-type activities capital assets, net	\$ 176,370,576	\$ 18,117,992	\$ (18,864,610)	\$ 175,623,958

Depreciation expense was charged to governmental functions as follows:

Planning and development	\$ 2,605
Public works	2,030,083
Police	300,271
Fire	652,673
Parks	409,672
Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets	<u>1,157,653</u>
Total depreciation expense	\$ <u>4,552,957</u>

Changes in other assets consisting of unamortized bond issue costs were as follows:

	<u>Beginning Balance</u>		<u>Increases</u>		<u>Decreases</u>		<u>Ending Balance</u>
Governmental Activities	\$ 239,802	\$	57,471	\$	(27,080)	\$	270,193
Business-Type Activities	<u>2,144,811</u>		<u>29,864</u>		<u>(354,843)</u>		<u>1,819,832</u>
Total Bond Issue Costs	<u>\$ 2,384,613</u>	\$	<u>87,335</u>	\$	<u>(381,923)</u>	\$	<u>2,090,025</u>

5. *Interfund Balances*

Interfund receivable and payable balances at September 30, 2011 consist of:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Funds:		
General Fund	\$ 1,590,380	\$ -
Community Redevelopment Fund	296,978	-
Water and Sewer Fund	1,105,737	348,174
Electric Services Fund	85,921	2,995,087
Nonmajor Governmental Funds	488,330	261,144
Internal Service Funds	<u>188,267</u>	<u>151,208</u>
Totals	\$ <u>3,755,613</u>	\$ <u>3,755,613</u>

The Due to Other Funds balances reported in the fund financial statements represent temporary interfund loans to cover credit cash balances in the individual funds at year-end with offsetting Due from Other Funds in the lending funds.

6. General Obligation Bonds

General Obligation Bonds, Series 2004 and Series 2011, are general obligations of the City and are payable from and secured by a lien upon and pledge of the revenues received from the levy and collection by the City of voted debt service millage on all the taxable property within the City.

Proceeds of such tax are deposited, as received, into the Sinking Fund and applied solely for the purpose of paying the principal and interest as they become due.

A. SERIES 2004:

The proceeds from the General Obligation Bonds, Series 2004, issuance were used to refund the General Obligation Bonds, Series 1996, which refunded Bond Anticipation Notes used for the acquisition of the green space known as the Winter Park Golf Course.

B. SERIES 2011:

The proceeds from the General Obligation Bonds, Series 2011, issuance were used to refund the General Obligation Bonds, Series 2001, which were used to finance construction of a new Public Safety Complex.

C. GENERAL OBLIGATION BONDS CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2011
Series 2004	2.00% to 3.80% 1/1; 7/1	7/01/16	\$3,795,000	\$1,745,000
Series 2011	2.50% to 3.00% 1/1; 7/1	7/01/21	\$6,955,000	\$6,955,000

D. EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2004	Not subject to redemption	N/A
Series 2011	Not subject to redemption	N/A

7. *Non-Ad Valorem Revenue Notes*

The Capital Improvement Note, Series 2006, is a special obligation of the City payable from the monies budgeted and appropriated by the City Commission for such purpose in each year from legally available non-ad valorem revenues. The proceeds from this note were used to finance the purchase of several large vehicles, the City's share of the cost of the Howell Branch Nature Preserve, upgrade communications equipment and street bricking.

The Orange Avenue Revenue Improvement Note, Series 2007, is also a special obligation of the City payable from the monies budgeted and appropriated by the City Commission for such purpose in each year from legally available non-ad valorem revenues. The proceeds from this note were used to finance streetscaping improvements on Orange Avenue.

The Park Avenue Revenue Improvement Note, Series 2010, is also a special obligation of the City payable from the monies budgeted and appropriated by the City Commission for such purpose in each year from legally available non-ad valorem revenues. The proceeds from the Park Avenue Revenue Improvement Note, Series 2010 were used for a current refunding of the Park Avenue Improvement Revenue Bonds, Series 1998, which were used to finance enhancements to the downtown area of Park Avenue.

NON-AD VALOREM REVENUE NOTES CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2011
Series 2006	3.62%; 1/1; 7/1	07/01/16	\$4,360,000	\$2,389,083
Series 2007	4.348%; 6/1; 12/1	12/01/27	\$2,230,000	\$2,005,000
Series 2010	3.49%; 1/1; 7/1	07/01/21	\$2,370,000	\$2,180,000

B. EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2006	Note may be prepaid	15% of balance outstanding may be prepaid on any January 1 without penalty; all or a portion of the Note may be prepaid at anytime with a fee to compensate the underwriter based on market conditions at the time of such prepayment
Series 2007	Note may be prepaid	Outstanding principal may be prepaid in whole prior to the respective payment dates at any time on or after the fifth anniversary of the date of issuance at par plus accrued interest to date of prepayment without prepayment premium or penalty
Series 2010	Not subject to redemption	N/A

8. Community Redevelopment Agency Notes

The Community Redevelopment Agency Notes are special obligations of the City's CRA payable from tax increment revenues of the CRA. The proceeds from these notes were used to finance capital enhancements and social programs within the CRA. The bank providing financing for the Series 2003 notes has the option of requiring prepayment of the bonds at the price of par and accrued interest on the 10th anniversary of the bonds (10/29/13 for Series 2003-1 and 12/30/13 for Series 2003-2).

Total principal and interest remaining on the notes is \$21,423,486, payable through January 2026. For the current year, principal and interest paid and total incremental tax revenue was \$1,509,997 and \$2,309,577, respectively.

A. COMMUNITY REDEVELOPMENT AGENCY NOTES CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2011
Series 2003-1	3.84%, 1/1; 7/1	1/01/23	\$3,165,000	\$2,235,000
Series 2003-2	3.78%, 1/1; 7/1	1/01/23	\$2,950,000	\$2,095,000
Series 2005-1	3.995%, 1/1; 7/1	1/01/25	\$807,310	\$649,435
Series 2005-2	5.91%, 1/1; 7/1	1/01/25	\$1,799,690	\$1,497,682
Series 2006	3.89%, 1/1; 7/1	1/01/25	\$2,155,000	\$1,775,000
Series 2010	4.48%, 1/1; 7/1	1/01/26	\$8,100,000	\$7,785,000

B. EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2003-1	Up to 10/29/08	100% plus Prepayment Penalty
	10/30/08 – 10/29/09	101%
	After 10/29/09	100%
Series 2003-2	Up to 12/30/08	100% plus Prepayment Penalty
	12/31/08 – 12/30/09	101%
	After 12/30/09	100%
Series 2005-1	After 07/01/14	100%
Series 2005-2	After 07/01/14	100%
Series 2006	Not subject to redemption	N/A
Series 2010	Notes may be prepaid	15% of balance outstanding may be prepaid on any January 1 without penalty; all or a portion of the Notes may be prepaid at anytime with a fee to compensate the underwriter based on market conditions at the time of such prepayment

9. *Water and Sewer Revenue Bonds*

A. THE REVENUE BONDS (SERIAL) CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2011
Water & Sewer Revenue Bonds, Series 2002	3.00% to 5.38% 6/1; 12/1	12/01/21	\$25,000,000	\$17,470,000
Water & Sewer Revenue Bonds, Series 2009	3.00% to 5.00% 6/1; 12/1	12/01/34	\$45,685,000	\$44,465,000
Water & Sewer Refunding Revenue Bonds, Series 2010	4.08% 6/1; 12/1	12/01/30	\$16,500,000	\$16,500,000

The City has pledged future water and sewer customer revenue, net of specified operating expenses, to repay the debt above. Proceeds from the bonds provided financing for major improvements to the City's water treatment plants as well as its share of costs for improvements to facilities owned by other entities through which the City participates via interlocal agreements. The bonds are payable solely from water and sewer customer revenues and are payable through 2035. Annual principal and interest payments on the bonds are expected to require less than 50 percent of net revenues. The total principal and interest remaining on the bonds is \$124,683,127.

Principal and interest paid for the current year and total net revenues were \$5,694,962 and \$10,738,091, respectively.

B. BOND COVENANTS:

The Water and Sewer Revenue Bonds, Series 2002, Series 2009 and Series 2010, resolutions provide for:

1) ESTABLISHMENT AND MAINTENANCE OF VARIOUS FUNDS:

- Revenue Fund records all operating revenues and expenses of the system;
- Sinking Fund records all debt service requirements which include the Sinking Fund account, bond amortization account and reserve account;
- Renewal and Replacement Fund records all the improvements, extensions and replacements of the system; and
- Construction Fund records the cost of major additions to the system financed by the revenue bonds.

2) RESTRICTIONS ON THE USE OF CASH FROM OPERATIONS IN ORDER OF PRIORITY:

- Deposits are made to the Revenue Fund to meet current operations according to the existing bond ordinance;
- Deposits to the Sinking Fund are required each month equal to one-sixth (1/6) of the interest becoming due on the next semi-annual interest payment date and one-twelfth (1/12) of the principal becoming due on the next principal payment date;
- Deposits to the Renewal and Replacement Fund are required in each month equal to one-twelfth (1/12) of 5% of gross revenues for the preceding fiscal year; however, no such monthly deposit shall be required whenever the amount in such fund shall be at least equal to 5% of the then current net asset value of the system.

3) EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2002	12/01/12 and thereafter	100%
Series 2009	12/01/19 and thereafter	100%
Series 2010	Anytime	Subject to Prepayment Premium prior to 12/22/2020; 100% thereafter

4) INVESTMENT RESTRICTIONS:

- Funds are required to be continuously secured in the same manner as state and municipal deposits of funds are required to be secured by the Laws of the State of Florida; and
- All funds deposited shall be continuously invested in direct obligations of, or obligations that are guaranteed by, the United States of America, obligations of its several agencies, the Local Government Surplus Funds Trust Fund, obligations guaranteed by the Government National Mortgage Association, or time deposits in banks, trust companies or savings and loan associations represented by Certificates of Deposit.

10. *Electric Revenue Bonds*

A. THE REVENUE BONDS (SERIAL) CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2011
Electric Revenue Bonds, Series 2005A	Variable rates*; Payable weekly	10/01/33	\$42,025,000	\$16,910,000
Electric Revenue Bonds, Series 2007	3.375% to 4.25%; 4/1; 10/1	10/01/37	\$22,135,000	\$21,700,000
Electric Revenue Bonds, Series 2009A	2.000% to 5.000%; 4/1;10/1	10/01/35	\$28,020,000	\$27,435,000
Electric Revenue Bonds, Series 2009B	2.000% to 5.000%; 4/1;10/1	10/01/35	\$6,965,000	\$6,855,000
Electric Revenue Bonds, Series 2010	3.20%	10/01/35	\$5,245,000	\$5,245,000

* Variable rates ranged from 0.326% - .464% for the fiscal year ended September 30, 2011. The average rate was .407%. The interest rate is reset weekly and is 175% of the thirty day London Interbank Offering Rate.

The City has pledged future electric customer revenue, net of specified operating expenses, to repay the debt above. Proceeds from the bonds provided financing for the acquisition of the electric utility in 2005, improvements to the system to allow it to function as a stand-alone distribution system, and undergrounding of some of the major feeder lines. The bonds are payable solely from electric customer revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require less than 50 percent of net revenues. The total principal and interest remaining on the bonds is \$127,342,815. Principal and interest paid for the current year and total customer net revenues were \$4,110,183 and \$14,777,132, respectively.

B. BOND COVENANTS:

The Electric Revenue Bonds, Series 2005A, Series 2005B, Series 2007, Series 2009A, Series 2009B and 2010, resolution provides for:

1) ESTABLISHMENT AND MAINTENANCE OF VARIOUS FUNDS:

- Revenue Fund accounts for all gross revenues of the electric system;
- Electric System Operation and Maintenance Fund records all operating revenues and expenses of the system;
- Sinking Fund records all debt service requirements which include the interest account, principal, reserve account and bond amortization account;
- Project Fund records the cost of the project financed by the revenue bonds.

2) RESTRICTIONS ON THE USE OF CASH FROM OPERATIONS IN ORDER OF PRIORITY:

- Deposits are made to the Electric System Operation and Maintenance Fund to meet current operations according to the existing bond ordinance;
- Deposits shall next be used for deposit into the Principal Account in any year immediately before a Serial Bond maturity date one-twelfth (1/12) of the principal becoming due on the next principal payment date;
- Deposits to the Renewal and Replacement Fund are required in each month equal to one-twelfth (1/12) of the amount recommended by the Director of Electric Utilities, but no further deposit shall be required as long as there is on deposit therein the amount recommended by the Consulting Engineers for the system for the current fiscal year;
- The remainder of the revenues on deposit in the Revenue Fund, after all other required payments into the funds provided above have been made, together with any deficiencies for prior payments, may be used by the City for any lawful purpose.

3) EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2005A	On any interest payment date	100%
Series 2007	10/01/17 and thereafter	100%
Series 2009A	10/01/19 and thereafter	100%
Series 2009B	10/01/19 and thereafter	100%
Series 2010	Any payment date	101%

4) INVESTMENT RESTRICTIONS:

- Funds are required to be continuously secured in the same manner as state and municipal deposits of funds are required to be secured by the Laws of the State of Florida; and
- All monies deposited shall be continuously invested in direct obligations of, or obligations that are guaranteed by, the United States of America, obligations of its several agencies, the Local Government Surplus Funds Trust Fund, obligations guaranteed by the Government National Mortgage Association, or time deposits in banks, trust companies or savings and loan associations represented by Certificates of Deposit.

11. Bonded Indebtedness

A. FUTURE REQUIREMENTS

Debt service requirements for all bonded debt outstanding as of September 30, 2011 are as follows:

	Governmental Activities					
	General Obligation Bonds		Non-Ad Valorem Revenue Notes		Community Redevelopment Agency Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 940,000	\$ 261,323	\$ 709,452	\$ 239,960	\$ 872,234	\$ 678,589
2013	965,000	235,385	740,541	213,536	906,893	640,391
2014	995,000	208,245	767,213	185,953	943,856	600,615
2015	1,020,000	179,520	794,488	157,363	995,145	558,963
2016	1,055,000	146,400	827,389	127,745	1,031,776	515,408
2017 – 2021	3,725,000	341,850	1,730,000	407,133	5,856,725	1,856,015
2022 – 2026	-	-	685,000	146,854	5,430,488	536,388
2027 – 2028	-	-	320,000	14,131	-	-
Totals	\$ 8,700,000	\$ 1,372,723	\$ 6,574,083	\$ 1,492,675	\$ 16,037,117	\$ 5,386,369

	Business-type Activities			
	Water & Sewer Bonds		Electric Services Bonds	
	Principal	Interest	Principal	Interest
2012	\$ 2,495,000	\$ 3,556,463	\$ 1,620,000	\$ 2,911,178
2013	2,585,000	3,457,944	1,720,000	2,935,588
2014	2,695,000	3,354,625	1,765,000	3,134,971
2015	2,790,000	3,233,919	1,840,000	3,077,366
2016	2,935,000	3,093,538	1,890,000	3,011,133
2017 – 2021	15,485,000	13,267,746	13,265,000	13,694,336
2022 – 2026	16,910,000	9,666,264	16,205,000	10,823,887
2027 – 2031	20,835,000	5,422,253	19,770,000	6,978,042
2032 – 2036	11,705,000	1,195,375	17,450,000	2,512,064
2037 – 2038	-	-	2,620,000	119,250
Totals	\$ 78,435,000	\$ 46,248,127	\$ 78,145,000	\$ 49,197,815

B. CAPITALIZATION OF INTEREST

Interest costs incurred in enterprise funds during construction are capitalized, net of interest income from the proceeds of related tax-exempt debt, as part of the cost of the related assets of the Water and Sewer and Electric Services Funds.

Interest costs on long-term debt incurred and capitalized during the year ended September 30, 2011 were as follows:

	<u>Total Interest Costs Incurred</u>	<u>Interest Costs Capitalized</u>	<u>Net Interest Expense</u>
Business-type Activities:			
Water and Sewer	\$ 3,451,387	\$ 385,521	\$ 3,065,866
Electric Services	<u>2,814,641</u>	<u>280,328</u>	<u>2,534,313</u>
Total business-type activities	\$ <u>6,266,028</u>	\$ <u>665,849</u>	\$ <u>5,600,179</u>

12. Bond Refunding Transactions

In December 2010, the City refunded \$13,400,000 in outstanding Water and Sewer Revenue Bonds, Series 2004 and \$5,200,000 in outstanding Electric Revenue Bonds, Series 2005B. Both of the bond series refunded were auction rate security bonds. The weekly auctions have been failing (not enough buy orders to accommodate all sell orders) for the past few years. The failed auction rate as specified in the bond documents is 175% of the thirty day London Interbank Offering Rate. The bonds were refunded with fixed rate bank loans in order to mitigate the risk of increasing variable rates on the refunded bonds. Since the refunded bonds were variable rate debt instruments, two different scenarios were used to estimate the aggregate difference in debt service between the refunding debt and the refunded debt as well as the economic gain on the transaction.

	Electric Refunding Bonds		Water and Sewer Refunding Bonds	
	Aggregate Savings in Debt Service	Economic Gain	Aggregate Savings in Debt Service	Economic Gain
Basis difference at time of refunding increasing by 1% each year until it reaches the average basis difference since January 1990 and remaining at that level throughout the remaining term of the bonds	\$5,439,085	\$1,481,349	\$3,725,665	\$1,681,313
Basis difference at time of refunding increasing by 1% each year until it reaches the average basis difference for the past ten years and remaining at that level throughout the remaining term of the bonds	\$2,992,276	\$150,803	\$(647,430)	\$(880,783)

In June 2011, the City issued \$6,955,000 in General Obligation Refunding Bonds for a current refunding of the General Obligation Bonds, Series 2001 used to finance construction of the Public Safety Complex and Fire Station 62. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and the new bonds) of \$853,847. Aggregate debt service for the remaining term of the bonds was reduced from \$9,100,256 to \$8,144,776 for a savings of \$955,480.

13. Other Long-Term Liabilities

A. CAPITAL LEASE OBLIGATIONS:

In 2006, the City entered into a capital lease agreement to acquire three large vehicles costing \$329,599. As of September 30, 2011, accumulated depreciation on these vehicles was \$155,174, leaving a net book value of \$174,425.

In 2010, the City entered into a capital lease agreement to upgrade the Motorola System for Emergency Communications costing \$1,694,825. As of September 30, 2011, accumulated depreciation on this equipment was \$202,129, leaving a net book value of \$1,492,696.

In 2011, the City entered into a capital lease agreement to finance air conditioning and lighting improvements for City Hall and other City facilities. The process of installing these improvements is anticipated to be completed in the spring of 2012. A capital lease obligation in the amount of \$1,725,656 is providing a portion of the funding for this project.

Future principal and interest payments are due as follows:

	Principal	Interest
2012	\$ 469,474	\$ 70,538
2013	200,085	49,945
2014	156,876	44,168
2015	157,150	39,451
2016	161,999	34,603
2017-2021	888,125	94,893
2022	144,683	2,206
Totals	\$ 2,178,392	\$ 335,804

B. NOTES PAYABLE BUSINESS-TYPE ACTIVITIES:

The City has a commitment for a five year line of credit for up to \$8,000,000 to finance various operational needs of the City of Winter Park's Electric Utility System. Any draws on this line of credit would be secured by a subordinate lien on the net revenues of the electric system. As of the date of this report, the City had not made any draws on this line of credit.

14. *Changes in Long-Term Liabilities*

Long-term liability activity for the year ended September 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation bonds	\$ 9,685,000	\$ 6,955,000	\$ (7,940,000)	\$ 8,700,000	\$ 940,000
Unamortized discount	(11,177)	-	1,863	(9,314)	-
Loss on refunding	(61,923)	(41,251)	11,697	(91,477)	-
Unamortized premium	15,209	282,922	(24,639)	273,492	-
Non-ad valorem revenue notes	7,273,009	-	(698,926)	6,574,083	709,452
CRA notes	16,828,984	-	(791,867)	16,037,117	872,234
Capital lease obligations	832,583	1,725,656	(379,847)	2,178,392	469,474
Compensated absences	<u>3,063,228</u>	<u>1,146,432</u>	<u>(613,445)</u>	<u>3,596,215</u>	<u>791,053</u>
Governmental activity Long-term liabilities	\$ <u>37,624,913</u>	\$ <u>10,068,759</u>	\$ <u>(10,435,164)</u>	\$ <u>37,258,508</u>	\$ <u>3,782,213</u>
Business-type activities:					
Bonds payable:					
Revenue bonds	\$ 157,275,000	\$ 21,745,000	\$ (22,440,000)	\$ 156,580,000	\$ 4,115,000
Unamortized discount	(825,534)	-	121,743	(703,791)	-
Loss on refunding	(13,494,313)	-	1,024,024	(12,470,289)	-
Unamortized premium	867,830	-	(80,666)	787,164	-
Compensated absences	<u>745,201</u>	<u>280,097</u>	<u>(351,032)</u>	<u>674,266</u>	<u>186,893</u>
Business-type activity Long-term liabilities	\$ <u>144,568,184</u>	\$ <u>22,025,097</u>	\$ <u>(21,725,931)</u>	\$ <u>144,867,350</u>	\$ <u>4,301,893</u>

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for the governmental activities. At year end, \$94,832 of compensated absences of internal service funds was included in the above amounts. Compensated absences for governmental activities will be liquidated in future periods by the General Fund, Stormwater Utility Fund, Community Redevelopment Agency, Fleet Maintenance Fund and General Insurance Fund.

15. *Transfers to/from Other Funds*

Transfers to/from other funds for the year ended September 30, 2011 were as follows:

Recipient Fund	Transferring Fund	Amount	Purpose
General Fund:			
General	Water and Sewer	\$1,912,056	Contribution of 15% on average annual non-sewer revenues for the thirty six months ended March 31, 2010 as stipulated in City Ordinance 2752-08
General	Electric Services	2,857,277	Transfer of electric franchise fee equivalent (6% of charges for electric service) as stipulated in City Ordinance 2617-05
General	General Insurance	325,000	Return portion of balance accumulated in General Insurance Fund in excess of what is estimated to be necessary to pay future claims
General	Cemetery Trust	275,053	Transfer to cover the cost of operating and maintaining Palm and Pineywood Cemeteries
General	Vehicle Replacement	180,000	Return a portion of previous General Fund payments to the Vehicle Replacement Fund in excess of near term capital needs
General	Designations Trust	39,992	Payment from Keep Winter Park Beautiful funds for a portion of the cost of the Grant Writer/Volunteer Coordinator position in the Parks and Recreation Department
Total transfers to General Fund		\$5,589,378	
Nonmajor Governmental Funds:			
Capital Projects	General	\$742,000	Funding for various capital projects
Debt Service	General	1,142,537	Principal and interest due on various debt instruments
Designations Trust	General	97,547	Set aside 10% of previous growth in General Fund Balance for purposes of future park space acquisitions.
Capital Projects	Water and Sewer	43,996	Funding for future replacement of roofing, air conditioning and flooring in facilities used for water and sewer operations at the Public Works Complex.
Capital Projects	Electric Services	12,500	Funding for future replacement of roofing, air conditioning and flooring in facilities used for water and sewer operations at the Public Works Complex.
Total transfers to nonmajor governmental funds		\$2,038,580	
Nonmajor Business-type Funds:			
Golf Course	General	\$866,405	Eliminate deficit net assets balance in Golf Course enterprise fund. Future golf course operations will be accounted for in the General Fund.
Total transfers to nonmajor business-type funds		\$866,405	
Total transfers out to other funds		\$8,494,363	

16. Employee Benefits Plans

A. POLICE AND FIREFIGHTER EMPLOYEE PENSION PLANS:

The City maintains two separate single-employer, defined benefit pension plans for police officers and firefighters, which are maintained as Pension Trust Funds and included as part of the City's reporting entity. These pension plans do not issue stand-alone financial reports. These plans also provide for disability and survivor benefits.

The Florida Constitution requires local governments to make the actuarially determined contribution. The Florida Division of Retirement reviews and approves each local government's actuarial report prior to its being appropriated for use for funding purposes. The funding methods and determination of benefits payable are provided in the various acts of the Florida Legislature, which created the funds including subsequent amendments thereto. Additionally, the State of Florida collects two locally authorized insurance premium surcharges (one for the Police Pension Plan on casualty insurance policies and one for the Firefighter Pension Plan on certain real and personal property insurance policies within the corporate limits) which can only be distributed after the State has ascertained that the local government has met their actuarial funding requirement for the then most recently completed fiscal year.

The investments of the two funds are administered and managed by investment consultants. Investments are reported at fair value and are managed by third party money managers. The City's independent custodian and the individual money managers price each instrument and reconcile material differences. Investments that do not have an established market are reported at estimated fair value. Performance reporting, manager fees, and the City's asset valuation are based on the custodian's determination of value.

**Annual Pension Cost
and Net Pension Obligation**

	Police Pension Fund	Firefighter Pension Fund
Annual required contribution (ARC)	\$ 1,615,340	\$ 1,730,904
Interest on net pension obligation (NPO)	58,908	56,764
Adjustment to ARC	(45,848)	(44,407)
Annual pension cost (APC)	<u>1,628,400</u>	<u>1,743,261</u>
City and State contributions	(1,730,694)	(1,817,753)
Decrease in NPO	<u>(102,294)</u>	<u>(74,492)</u>
NPO beginning of year	714,035	732,433
NPO end of year	\$ <u>611,741</u>	\$ <u>657,941</u>

**Three-Year Trend Information
Police Pension Fund**

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2011	\$1,628,400	106%	\$ 611,741
September 30, 2010	1,481,361	98%	714,035
September 30, 2009	1,253,657	94%	680,789

**Three-Year Trend Information
Firefighter Pension Fund**

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2011	\$1,743,261	104%	\$ 657,941
September 30, 2010	1,667,632	88%	732,433
September 30, 2009	1,630,633	91%	534,469

**Funded Status and Funding Progress
as of October 1, 2010 Actuarial Valuation**

Fund	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Police Pension	\$33,315,000	\$44,311,000	\$10,996,000	75.2%	\$4,703,000	233.8%
Firefighter Pension	31,300,000	39,421,000	8,121,000	79.4%	4,556,000	178.2%

The schedule of funding progress presented as required supplementary information (RSI) immediately following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

The amounts legally required as of September 30, 2011 to be reserved for the police and firefighter pension funds are \$30,608,806 and \$31,793,673, respectively.

The following schedule is derived from the respective actuarial reports and City information for the two pension plans as of October 1, 2009 and with regard to contributions for fiscal year 2010/2011, based on the October 1, 2009 actuarial reports:

	Police	Firefighter
ACCOUNTING POLICIES AND PLAN ASSETS:		
Authority	Special Act of Legislation	Special Act of Legislation
Basis of Accounting	Accrual	Accrual
Assets Valuation:		
Reporting	Fair Value	Fair Value
Actuarial Valuation	Actuarial Value	Actuarial Value
Legal Reserves	None	None
Long-Term Receivables	None	None
Internal/Participant Loans	None	None
Non-governmental investment in excess of 10%	None	None
MEMBERSHIP AND PLAN PROVISIONS:		
MEMBERS:		
Active Participants:		
Vested	37	32
Non Vested	45	34
Service Retirees and Beneficiaries	52	31
Disability Retirees	3	2
Terminated Vested	2	1
Deferred Retired Option Plan	3	8
NORMAL RETIREMENT BENEFITS:		
Eligibility	All Police Officers	All Uniformed Firefighters
Age/Years of Service – Normal	Earlier of: 20 years service or age 55 w/10 yrs service	Earlier of: 20 years service or age 55 w/10 yrs service
Age/Years of Service – Early	Age 50 w/10 years service	Age 50 w/10 years service
Normal (1)	3% of Average Final Compensation (AFC) times credited service	3% of Average Final Compensation (AFC) times credited service
Early	Same as Normal except reduced by 3% per year early	Same as Normal except reduced by 3% per year early
Delayed	Computed the same as Normal	Benefit continues to accrue
Normal Form	10 years certain and life thereafter	10 years certain and life thereafter
Years to vest	10	10
Cost of living adjustment (COLA)	Participants who terminate employment on or after October 1, 2002 are entitled to a 3% annual COLA on benefit payments beginning at age 60	Participants who terminate employment on or after October 1, 2002 are entitled to a 3% annual COLA on benefit payments beginning at age 60

	Police	Firefighter
DISABILITY BENEFITS:		
Service Incurred	Accrued benefit, but not less than 42% of AFC	Accrued benefit, but not less than 42% of AFC
Non-line of Duty: Eligibility	10 or more yrs of credited service; totally and permanently disabled	10 or more yrs of credited service; totally and permanently disabled
Benefit	Accrued benefit, but not less than 25% of AFC	Accrued benefit, but not less than 25% of AFC
PRE-RETIREMENT DEATH BENEFITS:		
Service Incurred	The greater of (a) the accrued benefit at the time of death or (b) 30% of monthly salary at time of death payable to the spouse until death	The greater of (a) the accrued benefit at the time of death or (b) 30% of monthly salary at time of death payable to the spouse until death
Non-Service Incurred: Eligible for Normal Retirement	Determined as though had retired on date of death (3)	Determined as though had retired on date of death (3)
Not Eligible for Normal Retirement	(4)	(5)
TERMINATION BENEFITS:		
CONTRIBUTIONS:		
Rate:		
City (2)	22.9%	22.4%
Participants	6.0%	6.0%
Annual Pension Cost	\$1,628,400	\$1,743,261
Contributions Made	\$1,730,694	\$1,851,293
ACTUARIAL VALUATION:		
Frequency	Annual	Annual
Latest Date	10/01/2009	10/01/2009
Basis for Contribution	10/01/2009	10/01/2009
Cost Method	Entry Age	Entry Age
AMORTIZATION:		
Method	Level Dollar Method	Level Dollar Method
Open/Closed	Closed	Closed
New Period Policy:		
Gains/Losses	30 Years	30 Years
Assumption Change	30 Years	30 Years
Benefit Change	30 Years	30 Years
ASSET VALUATION METHOD:	4 year smoothed market	4 year smoothed market

	Police	Firefighter
ASSUMPTIONS:		
Investment Earnings	8.25%	7.75%
Salary Increases:		
Inflation	4.0%	4.0%
Merit, Longevity, etc.	2.0% - 3.5%	1.5% - 5.5%
Postretirement Increases	3.0%	3.0%
Mortality Table	1983 Group Annuity Mortality Table	1983 Group Annuity Mortality Table
Retirements	When first eligible	When first eligible
Turnover	Probabilities of termination are assigned by attained age	Probabilities of termination are assigned by attained age

- (1) Average Final Compensation (AFC) is average monthly compensation during the best 60 successive months out of the last 120 calendar months preceding date of retirement (or termination).
Compensation - Total Pay, excluding special detail pay (includes vacation and comp time accrual).
- (2) City rate for Police and Firefighters includes excise taxes on gross receipts of casualty insurance premiums for Police and property insurance premiums for Firefighters. Revenues from these taxes in fiscal year 2011 were \$257,694 and \$365,789, respectively. These payments were reported as revenue and expense in the Police and Fire Premium Tax Trust Special Revenue Fund.
- (3) Less than 10 years of contributing service – return of employee contributions with interest at 5%. 10 years or more – accrued benefit payable for 10 years.
- (4) Less than 10 years of contributing service – return of employee contributions with interest at 5%. 10 years or more – benefit accrued to date of termination if contributions left in fund. Payable at date member would have had 20 years of service, if before age 55.
- (5) Less than 10 years of contributing service – return of employee contributions with interest at 5%. 10 years or more – unreduced vested benefit payable at 20th anniversary of hire if that is before age 55. (Reduced benefit payable at age 50, if earlier than 20 years service), if contributions left in Fund.

The Police and Fire Pension Funds both use the accrual basis of accounting to determine the reporting of contributions, benefits paid and refunds paid. Contributions are recognized when due pursuant to formal commitments (as well as statutory requirements). Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Costs for administering the plans are included in the actuarial calculation of the annual required contribution and are paid from plan assets.

The City of Winter Park, Florida
Notes to Financial Statements - September 30, 2011

B. COMBINING STATEMENTS OF PENSION TRUST FUNDS:

City of Winter Park, Florida
Combining Statement of Fiduciary Net Assets
Pension Trust Funds
September 30, 2011

	Police Pension Fund	Firefighter Pension Fund	Total
Assets			
Cash and Short-term Investments	\$ 1,410,437	\$ 1,940,693	\$ 3,351,130
Investments, at Fair Value			
Fixed Income Mutual Funds	13,230,674	11,834,399	25,065,073
Equity Mutual Funds	13,681,233	15,242,527	28,923,760
Stocks	2,272,353	524,659	2,797,012
Corporate Bonds	-	2,229,832	2,229,832
Accrued Income	14,109	21,563	35,672
Total Investments	29,198,369	29,852,980	59,051,349
Total Assets	30,608,806	31,793,673	62,402,479
Net Assets			
Held in Trust for Pension Benefits	\$ 30,608,806	\$ 31,793,673	\$ 62,402,479

City of Winter Park, Florida
Combining Statement of Changes in Fiduciary Net Assets
Pension Trust Funds
Year Ended September 30, 2011

	Police Pension Fund	Firefighter Pension Fund	Total
Additions			
Contributions			
Employer	\$ 1,730,694	\$ 1,851,293	\$ 3,581,987
Employee	274,961	367,061	642,022
Total Contributions	2,005,655	2,218,354	4,224,009
Investment Income (Losses)			
Net Decrease in Fair Value of Investments	(456,079)	(657,434)	(1,113,513)
Interest and Dividends	295,644	343,385	639,029
	(160,435)	(314,049)	(474,484)
Less Investment Expenses			
Investment Management Fees	44,092	26,462	70,554
Custodian Fees	25,378	47,551	72,929
Net Investment Losses	(229,905)	(388,062)	(617,967)
Total Additions	1,775,750	1,830,292	3,606,042
Deductions			
Employee Benefits	2,046,798	895,336	2,942,134
Refunds of Contributions	20,975	-	20,975
Administrative Expense	71,581	79,172	150,753
Total Deductions	2,139,354	974,508	3,113,862
Change in Net Assets	(363,604)	855,784	492,180
Net Assets – Beginning	30,972,410	30,937,889	61,910,299
Net Assets - Ending	\$ 30,608,806	\$ 31,793,673	\$ 62,402,479

C. GENERAL EMPLOYEE 401(a) PENSION PLAN:

The City maintains a single-employer, defined contribution pension plan for the General Employees. This is a tax-qualified plan pursuant to Section 401(a) of the Internal Revenue Code. This plan was established as of January 1, 1992 by adoption of the City Commission through Ordinance No. 1987. The Plan Ordinance may be amended by the City Commission after public notice has been made, and two public hearings are held. All full-time general employees hired after January 1, 1992 are eligible for participation in the plan. All employees hired before January 1, 1992 were brought into the plan. As of September 30, 2011, there were 339 employees enrolled in the 401(a) pension plan.

The plan, administered by an outside party, provides for employer contributions at 7%. Earnings include W-2 earnings, plus any contributions made pursuant to a salary reduction agreement, which are not includible in the gross income of the employee under Section 125 of the Internal Revenue Service Code, *Overtime and Bonuses*. The employee is required to contribute 3% of his/her earnings as defined above beginning October 1, 1992. The vesting schedule provides for employees hired prior to October 1, 2006 to be 100% vested after the period of one year. For employees hired after October 1, 2006, 100% vesting occurs after five years of service have been completed. If an employee is terminated prior to completing the 100% vesting period, the employer contributions are forfeited by the employee and used to offset future employer contributions. The normal retirement age has been designated by the employer as age 65. The plan permits withdrawals for retirement, termination and disability. The plan does allow participants to borrow against their accounts.

Payroll for covered employees	\$ 16,216,980
Total City payroll	\$ 27,030,004
Employer contributions required (net) and actually made	\$ 1,110,457
Employee contributions actually made – 3% of covered payroll	\$ 486,509

Contributions to the Plan may be amended by a resolution adopted by the City Commission.

17. Other Post Employment Benefits (OPEB)

Plan Description

The Other Post-employment Benefit Plan (“OPEB Plan”) is a single-employer benefit plan administered by the City. Retirees are charged whatever the insurance company charges for the type of coverage elected. However, the premiums charged by the insurance company are based on a blending of the experience among younger, active employees and older, retired employees. Since the older retirees actually have higher costs, it means that the City is subsidizing the cost of the retiree coverage because it pays all or a significant portion of that premium on behalf of the active employees. GASB No. 45 calls this the “implicit rate subsidy.” Retirees and their dependents are permitted to remain covered under the City’s respective medical and insurance plans, as long as they pay a full premium applicable to coverage elected. This conforms to the

minimum required of Florida governmental employers per Ch. 112.08, F.S. The OPEB Plan does not issue a stand-alone report.

Funding Policy

For the OPEB Plan, contribution requirements of the City are established and may be amended through action of the City's Board of Supervisors. Currently, the City's OPEB benefits are unfunded. The required contributions are based on pay-as-you-go financing requirements. There is no Trust Fund or equivalent arrangement into which the City would make contributions to advance-fund the obligation. Therefore, ultimate subsidies, which are provided over time, are financed directly by general assets of the City, which are invested in accordance with the investment policy previously described. The interest rate used to calculate the present values and costs of OPEB must be the long-range expected return on those investments. The City selected an interest rate of 4% for this purpose.

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially determined in accordance with the parameters of GASB No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period, not to exceed 30 years.

The following table shows the components of the City's net obligation to the OPEB Plan:

	FY 2011 Valuation as of 10/01/10	FY 2010 Valuation as of 10/01/08	FY 2009 Valuation as of 10/01/08
Normal cost (service cost for one year)	\$ 563,738	\$ 68,019	\$ 68,019
Amortization of unfunded actuarial accrued liability	248,801	196,777	196,777
Interest on normal cost and amortization	32,502	4,820	4,820
Annual required contribution (ARC)	845,041	269,616	269,616
Interest on net OPEB obligation	8,212	4,085	-
Adjustments to ARC	(8,158)	(5,679)	-
Annual OPEB cost (expense)	845,095	268,022	269,616
Employer contributions made	(273,204)	(164,850)	(167,496)
Increase in net OPEB obligation	571,891	103,172	102,120
Net OPEB obligation beginning of year	205,292	102,120	-
Net OPEB obligation end of year	\$ 777,183	\$ 205,292	\$ 102,120

Calculations are based upon the types of benefits provided under the terms of the OPEB Plan at the time of the valuation and on the pattern of sharing of costs between the employer and plan members to that point. The City's annual OPEB cost, the percentage of annual expected employer contribution toward OPEB cost, and the net OPEB obligation for 2011 and the preceding year were as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contributions Toward OPEB Cost	Percentage of Annual OPEB Cost Contributed	Unfunded OPEB Obligation
September 30, 2011	\$845,095	\$273,204	32.3%	\$6,510,991
September 30, 2010	268,022	164,850	61.5%	1,595,582
September 30, 2009	269,616	167,496	62.1%	1,608,742

Funded Status and Funding Progress

As of October 1, 2010, the OPEB Plan was unfunded. The actuarial accrued liability ("AAL") for benefits was \$6,510,991. Assets of the OPEB Plan are valued at market; however, the current value is \$0, resulting in an unfunded actuarial accrued liability ("UAAL") of \$6,510,991. The covered payroll (annual payroll of active employees covered by the OPEB Plan) was \$26,691,335. The ratio of the UAAL to the covered payroll was 24.4%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, termination, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the OPEB Plan and the ARC are subject to continued revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL.

Actuarial Methods and Assumptions

In any long-term actuarial valuation, certain assumptions are made regarding the population, the investment discount rates, and the benefits provided. The actuarial assumptions included healthcare cost trend rates of 9%, decreased annually to an ultimate rate of 4.5% after five years. The remaining amortization period at September 30, 2011, was 30 years. The Entry Age actuarial cost method was used, with amortization of the UAAL as a level percent of expected payroll (closed over 30 years). This is the most common method used for government pension valuations (and, likely, for OPEB valuations). The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

A table summarizing the actuarial assumptions used is included below:

Actuarial Assumptions	
Investment rate of return*	4.0%
Projected salary increases*	4.0% - 9.5%
Payroll growth assumptions	3.0%
Initial healthcare cost trend rate*	9.0%
Ultimate healthcare cost trend rate*	4.5%
* Includes inflation at 2.5%	

18. *Commitments and Contingencies*

A. INTERLOCAL AGREEMENTS:

The City has entered into various interlocal agreements with the City of Orlando and the City of Altamonte Springs for sewage treatment capacity at facilities owned and operated by these entities. Under the terms of the agreements the City has treatment capacity as follows (in gallons per day):

Source	Capacity
Orlando McLeod	1,000,000
Orlando Iron Bridge I	4,962,000
Orlando Iron Bridge II	1,000,000
Altamonte Springs	413,524
Total Committed Capacity	<u>7,375,524</u>
Total cost of committed capacity	\$ 3,394,035
Less: Accumulated amortization	<u>3,085,236</u>
Net unamortized committed capacity	\$ <u>308,799</u>

The City does not have an equity interest in the assets or liabilities related to any of the facilities listed above, nor does it participate in the daily operations. The City funds through its rates a proportionate share of the operating costs of the facilities based upon a combination of committed and used capacity.

The estimated future committed costs are as follows:

Fiscal Year	McLeod Road
2012	\$ 230,000
2013	230,000
Total	\$ <u>460,000</u>

B. LEASE COMMITMENT:

The City is committed under a noncancelable operating lease for copier equipment used throughout the City. Future minimum operating lease commitments are as follows:

Fiscal Year	Commitment
2012	\$ 108,300
2013	108,300
2014	108,300
Total	\$ 324,900

C. ENCUMBRANCES AND COMMITMENTS:

Encumbrance accounting is employed as an extension of formal budgetary integration for the General Fund, Special Revenue funds, and Capital Projects funds. At September 30, 2011, certain amounts which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Significant encumbrances included in governmental fund balances are as follows:

	Encumbrances Included in:		
	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance
General Fund	\$ -	\$ -	\$ 636,907
Community Redevelopment Fund	\$ 514,757	\$ -	\$ -
Aggregate Nonmajor Funds	\$ 40,813	\$ 174,415	\$ 1,882,628

At year end, the City had total commitments outstanding, in the form of contracts and purchase orders, of approximately \$5,200,000. The most significant of these contracts is outlined in the table below:

Project	Funding Source	Outstanding Commitment
Air conditioning and lighting improvements for City Hall and other City facilities	Capital lease obligation	\$1,577,081

D. RISK MANAGEMENT:

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City is insured for workers' compensation, general liability and automobile liability coverage under an All Lines Aggregate Plan.

Under the All Lines Aggregate Plan, the City retains risk on aggregate claims per claim year basis as follows:

Type of Risk	Amount of Risk Retained by City
Property Liability	\$ 75,000
General Liability	\$ 50,000
Police Liability	\$ 50,000
Automobile Liability	\$ 50,000
Public Officials Liability	\$ 50,000
Workers' Compensation Liability	\$ 250,000
Crime Liability	\$ 50,000
Maximum Aggregate Claim Loss	\$ 750,000

Liabilities are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. These claims liabilities are included in accrued liabilities in the financial statements. Changes in the balances of claims liabilities during the past year are as follows:

	Fiscal Year Ending September 30, 2011	Fiscal Year Ending September 30, 2010
Unpaid claims, beginning of fiscal year	\$ 841,155	\$ 950,255
Incurred claims (including IBNRs)	600,069	836,859
Claim payments	(600,069)	(945,959)
Unpaid claims, end of fiscal year	\$ 841,155	\$ 841,155

The City obtained an actuarial valuation for its insurance program as of September 30, 2011. The valuation estimates expected losses will not exceed \$715,000. The valuation also stated there was a 30% chance losses will exceed \$814,000 and a 20% chance losses will exceed \$983,000. Based on this information, the City did not reduce its loss estimate from the prior year balance.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past five years. Premiums are paid into the General Insurance Fund, an internal service fund, by all other funds and are available to pay the insurance premiums when due.

No significant reductions in insurance coverage from the prior year have been made. The City does not participate in any risk pools.

E. LITIGATION:

The City is subject to various disputes, legal proceedings and labor relation claims which arise in the normal course of its operations. In the opinion of management and legal counsel, the amount of ultimate liability with respect to these activities will not be material to the City's financial condition.

F. PENSION INVESTMENT RISKS:

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, and due to the recent volatility that has affected the financial markets, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the City's future pension funding obligations.

19. Prior Period Adjustments

Governmental Activities as of September 30, 2010 were restated as follows:

Beginning net assets, as previously reported	\$ 62,187,667
Adjustment to accrue special assessments receivable	3,601,447
Adjustment to accrue net pension obligation	(1,446,468)
Adjustment to accrued compensated absences	(414,937)
Adjustment to accrued interest payable	(380,519)
Beginning net assets, as restated	\$ 63,547,190

The adjustment to accrue special assessments receivable impacted two non-major governmental funds as follows:

	Designations Trust Fund	Debt Service Fund
Beginning fund balance, as previously reported	\$ 821,767	\$ 14,400
Adjustment to accrue special assessments receivable	156,369	187,883
Beginning fund balance, as restated	\$ 978,136	\$ 202,283

20. Subsequent Events

On October 20, 2011, the City issued \$14,155,000 in Water and Sewer Refunding Revenue Bonds, Series 2011 to finance the cost of refunding a portion of the outstanding Water and Sewer Revenue Bonds, Series 2002.

The City of Winter Park, Florida
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Taxes				
Property Taxes	\$ 14,538,871	\$ 14,538,871	\$ 14,390,954	\$ (147,917)
Utility Taxes	6,921,536	6,921,536	6,865,088	(56,448)
Franchise Fees	1,130,000	1,130,000	1,103,636	(26,364)
Fines and Forfeitures	797,500	480,500	369,819	(110,681)
Licenses and Permits	1,503,800	1,503,800	1,824,238	320,438
Intergovernmental				
Sales Tax	3,603,405	3,603,405	3,623,327	19,922
Local Option Gas Tax	929,000	929,000	914,851	(14,149)
Other Intergovernmental	1,463,200	1,463,200	1,539,666	76,466
Charges for Services	3,865,510	4,315,510	4,339,391	35,905
Other	347,400	376,600	597,947	209,323
Transfers from Other Funds	5,664,970	5,664,970	5,589,378	(75,592)
Amounts available for appropriation	40,765,192	40,927,392	41,158,295	230,903
Charges to appropriations (outflows):				
General Administration	1,646,493	1,824,229	1,840,906	(16,677)
Communications	179,806	180,606	176,416	4,190
Financial Services	356,204	356,304	399,555	(43,251)
Planning	508,489	553,063	443,165	109,898
Building and Code Enforcement	1,289,136	1,293,628	1,261,818	31,810
Public Works	5,904,679	6,057,599	5,940,643	116,956
Police	10,979,549	11,581,997	11,013,065	568,932
Fire	8,643,108	9,095,375	9,397,942	(302,567)
Parks and Recreation	5,790,575	5,810,725	5,652,592	158,133
Cultural and Community Services	1,411,212	1,411,212	1,411,212	-
Non-Departmental Charges	239,000	239,000	-	239,000
Transfers to Other Funds	1,884,537	1,899,537	2,848,489	(948,952)
Total charges to appropriations	38,832,788	40,303,275	40,385,803	(82,528)
Excess of Resources Over				
Charges to Appropriations	1,932,404	624,117	772,492	148,375
Fund Balance Allocation	<u>(1,932,404)</u>	<u>(624,117)</u>	<u>-</u>	<u>624,117</u>
Excess of Resources Over				
Charges to Appropriations	\$ <u>-</u>	\$ <u>-</u>	\$ <u>772,492</u>	\$ <u>772,492</u>

**Explanation of Differences between Budgetary Inflows and Outflows
and GAAP Revenues and Expenditures**

Sources/inflows of resources

Actual amounts "available for appropriation" from the budgetary comparison schedule.	\$ 41,158,295
Differences - budget to GAAP:	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.	(5,589,378)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.	\$ <u>35,568,917</u>

Uses/outflows of resources

Actual amounts "total charges to appropriations" from the budgetary comparison schedule.	\$ 40,385,803
Differences - budget to GAAP:	
Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes.	(2,848,489)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ <u>37,537,314</u>

The City of Winter Park, Florida
Required Supplementary Information
Budgetary Comparison Schedule
Community Redevelopment Fund
For the Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Property Taxes	\$ 2,305,963	\$ 2,305,963	\$ 2,309,577	\$ 3,614
Charges for Services	200,000	200,000	175,940	(24,060)
Other	117,200	117,200	26,245	(90,955)
Amounts available for appropriation	2,623,163	2,623,163	2,511,762	(111,401)
Charges to appropriations (outflows):				
Planning and Development	723,816	1,088,845	1,143,916	(55,071)
Cultural and Community Services	28,000	28,000	27,125	875
Debt Service - Principal	791,868	791,868	791,868	-
Debt Service - Interest and Other Charges	714,213	714,213	718,129	(3,916)
Capital Improvements	-	9,805,081	7,936,770	1,868,311
Total charges to appropriations	2,257,897	12,428,007	10,617,808	1,810,199
Excess (Deficiency) of Resources Over				
Charges to Appropriations	365,266	(9,804,844)	(8,106,046)	1,698,798
Fund Balance Allocation	(365,266)	9,804,844	-	(9,804,844)
Deficiency of Resources Over				
Charges to Appropriations	\$ -	\$ -	\$ (8,106,046)	\$ (8,106,046)

The City follows the following procedures in establishing the budgetary data reflected in the financial statements:

- a) In April of each year, the City Manager presents draft budget goals to the City Commission for their consideration and revision if the Commission chooses. These goals become part of the foundation for developing the proposed budget and capital improvement plan.
- b) At the first City Commission meeting in July, the City Manager presents a recommended budget for the next succeeding fiscal year to the City Commission. The recommended budget includes proposed expenditures and the sources of receipts to finance them as well as a capital improvement plan.
- c) Public hearings are conducted to obtain taxpayers comments.
- c) The budget is approved by the Commission and becomes the basis for the millage levied by the Commission.
- d) The City Manager is authorized 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 lapse at year-end. For the fiscal year ended September 30, 2011 General Administration, Finance Department, Fire Department and Transfers to Other Funds had budget overages due to the following reasons:
 - 1) General Administration – Legal services are over budget due to litigation matters.
 - 2) Finance - The Finance Department budget overage is due primarily to staffing a position to continue working with staff from the Florida Department of Emergency Management on reimbursement of hurricane related costs. The position was not budgeted because we did not anticipate needing it as much as was necessary in fiscal year 2011. However, it is essential to continuing the process of obtaining additional reimbursements and going through the closeout of FEMA Project Worksheets to keep the funding already received. The City received \$76,711 in additional reimbursements in the current fiscal year.
 - 3) Fire - The Fire Department is over budget due to unscheduled overtime to meet minimum coverage requirements when firefighters are out due to illness or vacation.

- 4) Transfers to Other Funds – The Transfers to Other Funds budget overage relates primarily to the unbudgeted transfer posted to close-out the Golf Course to the General Fund at fiscal year-end (\$866,405) and \$97,547 to the Parks Acquisition Account in the Designations Trust Fund.
- e) Formal budgetary integration is employed as a management control device during the year for the General Fund and certain Special Revenue Funds. Formal budgetary integration is not employed for the Designations Trust Fund, Law Enforcement Trust Fund, Parks Impact Fees Fund, Hurricane Recovery Fund, Help Our Park Expand Fund, Police and Firefighter Premium Tax Trust Fund, Debt Service Fund, Capital Projects Fund and Stormwater Capital Projects Fund.
- f) The budgets for the General Fund and certain Special Revenue Funds (Stormwater Utility Fund, Affordable Housing Fund, Grant Fund and Cemetery Trust Fund) are legally adopted on a basis consistent with generally accepted accounting principles with the exception that budgetary basis expenditures include purchase orders (encumbrances) issued for goods or services not received at year-end.
- g) Budgeted amounts are as originally adopted, or as amended, in accordance with City ordinance. The General Fund budget for the current year was increased by \$1,470,487 subsequent to its original adoption. \$727,029 of this increase was for anticipated extra contributions to the Police and Fire Pension Plan as a result of revisions to compress the amortization of the unfunded actuarial accrued liabilities in each plan. At the time the budget was adopted, the actuarial reports were not available so extra funding was set aside in contingency for this purpose.
- h) General administration includes divisions that are under the City Manager and do not have their own departmental director.
- i) The Budgetary Comparison Schedules shown in the accompanying supplemental information present comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget. The original budget includes the adjustments necessary to bring forward the carry forward appropriation (for unexpended projects and encumbrances) as authorized in the annual budget ordinance. The nonmajor Special Revenue Fund budget comparisons are presented in the Combining Statements section.

The City of Winter Park, Florida
Required Supplementary Information
Pension Trust Funds
SCHEDULE OF FUNDING PROGRESS (1), (2)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Police Pension Fund						
10/01/01	22,018,000	20,756,000	(1,265,000)	106.1%	3,835,687	(32.9)%
10/01/02	21,179,000	23,135,000	1,956,000	91.5%	4,139,001	47.3%
10/01/03	22,784,000	25,258,000	2,474,000	90.2%	4,477,685	55.3%
10/01/04	23,134,000	27,666,000	4,532,000	83.6%	4,891,360	92.7%
10/01/05	24,748,000	30,536,000	5,788,000	81.0%	5,537,000	104.5%
10/01/06	26,940,000	32,939,000	5,999,000	81.8%	5,082,000	118.0%
10/01/07	31,986,000	35,776,000	3,790,000	89.4%	5,152,000	73.6%
10/01/08	32,985,000	40,390,000	7,405,000	81.7%	5,166,000	143.3%
10/01/09	32,833,000	42,575,000	9,742,000	77.1%	5,254,000	185.4%
10/01/10	33,315,000	44,311,000	10,996,000	75.2%	4,703,000	233.8%
Firefighter Pension Fund						
10/01/01	17,092,000	15,119,000	(1,973,000)	113.0%	3,258,253	(60.6)%
10/01/02	16,921,000	17,819,000	898,000	95.0%	3,524,818	25.5%
10/01/03	18,324,000	20,011,000	1,687,000	91.6%	3,957,444	42.6%
10/01/04	18,849,000	22,405,000	3,556,000	84.1%	4,381,318	81.2%
10/01/05	20,589,000	25,400,000	4,811,000	81.1%	4,540,831	105.9%
10/01/06	24,213,000	28,271,000	4,058,000	85.6%	4,941,000	82.1%
10/01/07	26,897,000	31,129,000	4,232,000	86.4%	5,323,000	79.5%
10/01/08	28,964,000	34,639,000	5,675,000	83.6%	5,085,000	111.6%
10/01/09	30,139,000	37,172,000	7,033,000	81.1%	4,838,000	145.4%
10/01/10	31,300,000	39,421,000	8,121,000	79.4%	4,556,000	178.2%

Note: Required actuarial contributions for the plan years ending September 30, 2011 were determined prospectively in the respective actuarial valuations dated October 1, 2010.

**SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER AND OTHER
CONTRIBUTING ENTITIES**

Police Pension Fund		Contributions Made			
Year Ended 9/30	Annual Required Contribution	Employer Contribution	State Premium Tax Revenue	Total Contribution	Percent Contributed
2002	210,644	-	274,346	274,346	130%
2003	628,079	\$338,864	289,215	628,079	100%
2004	682,310	297,035	385,275	682,310	100%
2005	956,954	731,004	225,950	956,954	100%
2006	1,038,295	757,440	280,855	1,038,295	100%
2007	1,509,502	980,473	289,722	1,270,195	84%
2008	1,460,137	852,716	264,251	1,116,967	76%
2009	1,258,537	896,264	282,690	1,178,954	94%
2010	1,467,431	1,187,235	260,880	1,448,115	99%
2011	1,615,340	1,473,000	257,694	1,730,694	107%

Fire Pension Fund		Contributions Made			
Year Ended 9/30	Annual Required Contribution	Employer Contribution	State Premium Tax Revenue	Total Contribution	Percent Contributed
2002	276,166	136,979	194,782	331,761	120%
2003	676,299	444,398	238,801	683,199	101%
2004	785,317	535,623	249,694	785,317	100%
2005	1,081,544	823,182	258,362	1,081,544	100%
2006	1,168,068	870,265	297,803	1,168,068	100%
2007	1,503,094	1,021,369	333,607	1,354,976	90%
2008	1,525,495	960,801	363,890	1,324,691	87%
2009	1,634,076	1,153,948	375,084	1,529,032	94%
2010	1,657,519	1,137,419	399,618	1,537,037	93%
2011	1,730,904	1,485,504	365,789	1,851,293	107%

City of Winter Park, Florida
Required Supplementary Information
Notes to Schedule of Funding Progress – September 30, 2011

- (1) All recommended trend information has been calculated using the Entry Age Actuarial Cost Method.
- (2) For information regarding contribution percentage rates, assumptions, amortization method, etc. (See Note 16A).
- (3) As of the 10/01/95 actuarial valuation date, the following benefit accrual rate change was made to the police and firefighter pension funds:

Benefit Accrual Rate	Current	Previous
	3.0% per year of service for all employees	2.5% per year of service for non-exempt employees 3.0% per year of service for exempt employees

- (4) A 3% annual cost of living adjustment on benefit payments for participants in the police and fire pension plans who terminate employment on or after October 1, 2002 was added effective October 1, 2002.

**The City of Winter Park, Florida
Required Supplementary Information
Other Post Employment Benefits (OPEB)**

SCHEDULE OF FUNDING PROGRESS

Year Ended 9/30	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2009	\$0	\$1,608,742	\$1,608,742	0.0%	\$26,535,242	6.06%
2010	0	1,595,582	1,595,582	0.0%	25,208,613	6.33%
2011	0	6,510,991	6,510,991	0.0%	26,691,335	24.4%

SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER

Year Ended 9/30	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2009	\$269,616	\$167,496	62.1%	\$102,120
2010	268,022	164,850	61.5%	205,292
2011	845,095	273,204	32.3%	777,183

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of October 1, 2010.

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Designations Trust Fund - To account for the receipt and disbursement of donor specified contributions and to account for City funds set aside for designated future purposes.

Stormwater Utility Fund - To account for the Stormwater Utility Fee revenues and the related expenditures for stormwater runoff management.

Affordable Housing Fund - To account for the Affordable Housing Fee and the related expenditures for affordable housing in Winter Park.

Law Enforcement Trust Fund - To account for revenues and expenditures to be used for law enforcement in accordance with Chapter 943.25 of the Florida Statutes.

Grant Fund - To account for revenues and expenditures of various law enforcement grants.

Parks Impact Fees Fund – To account for impact fees collected on new residential units in the City and related expenditures for acquiring new park land and recreation facilities on newly acquired park land.

Hurricane Recovery Fund - To account for the costs of removing storm debris following Hurricanes Charley, Frances and Jeanne which struck the City in August and September of 2004.

Help Our Park Expand Fund – To account for private contributions and General Fund transfers for the purposes of acquiring the development rights to property adjacent to Central Park possibly culminating in the expansion of Central Park.

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Nonmajor Governmental Funds

(continued)

Police and Firefighter Premium Tax Trust - To account for excise taxes imposed on homeowners' insurance premiums collected by the State of Florida Department of Revenue and remitted to the City. These tax revenues are to be used as retirement contributions to Police and Firefighter Pension plans.

Cemetery Trust Fund - To account for the operations of the City's cemeteries including the sale and maintenance of lots.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Projects Fund – To account for the Capital Project revenues and the related expenditures for capital projects.

Stormwater Capital Projects Fund – To account for the Stormwater Capital Project revenues and the related expenditures for Stormwater projects.

The City of Winter Park, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	Special Revenue Funds					
	Designations Trust	Stormwater Utility	Affordable Housing	Law Enforcement Trust	Grant	Parks Impact Fees
ASSETS						
Cash, Cash Equivalents and Investments	\$ 1,128,953	\$ -	\$ -	\$ 951,848	\$ -	\$ 63,959
Accounts Receivable - Net	-	193,354	-	-	-	-
Unbilled Service Charges	-	148,302	-	-	-	-
Accrued Interest Receivable	4,665	6,946	-	3,898	-	268
Due from Other Funds	94,420	-	-	-	-	-
Due from Other Governments	-	2,187	-	-	144,232	-
Inventories	-	51,799	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Note Receivable	-	-	100,000	-	-	-
Special Assessments Receivable	605,121	-	-	-	-	-
Total Assets	\$ 1,833,159	\$ 402,588	\$ 100,000	\$ 955,746	\$ 144,232	\$ 64,227
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 8,392	\$ 82,257	\$ -	\$ 744	\$ 13,943	\$ 48
Accrued Liabilities	-	44,488	-	-	381	-
Due to Other Funds	-	95,618	139,627	-	12,549	-
Deferred Revenue	448,752	-	100,000	-	-	-
Total Liabilities	457,144	222,363	239,627	744	26,873	48
Fund Balances (Deficits):						
Non Spendable						
Inventories	-	51,799	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Spendable						
Restricted						
Public Safety	92,942	-	-	955,002	117,359	-
Maintenance and Improvements to Parks	115,942	-	-	-	-	-
Community Enhancement Items	260,509	-	-	-	-	-
Committed						
Maintenance and Improvements to Parks	709,375	-	-	-	-	64,179
Construction Projects	-	128,426	-	-	-	-
Assigned						
Maintenance and Improvements to Parks	197,247	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Unassigned						
	-	-	(139,627)	-	-	-
Total Fund Balances (Deficits)	1,376,015	180,225	(139,627)	955,002	117,359	64,179
Total Liabilities and Fund Balances	\$ 1,833,159	\$ 402,588	\$ 100,000	\$ 955,746	\$ 144,232	\$ 64,227

Special Revenue Funds (continued)				Capital Projects Funds			Total Nonmajor Governmental Funds
Help Our Park Expand	Cemetery Trust	Total	Debt Service	Capital Projects	Stormwater Capital Projects	Total	
\$ 37,229	\$ 1,370,318	\$ 3,552,307	\$ -	\$ 3,092,396	\$ 1,735,125	\$ 4,827,521	\$ 8,379,828
-	-	193,354	3,392	-	-	-	196,746
-	-	148,302	-	-	-	-	148,302
-	6,365	22,142	-	-	-	-	22,142
-	120,646	215,066	-	120,500	152,764	273,264	488,330
-	-	146,419	-	1,012,089	10,340	1,022,429	1,168,848
-	-	51,799	-	-	-	-	51,799
27,492	-	27,492	-	-	-	-	27,492
-	-	100,000	-	-	-	-	100,000
-	-	605,121	2,652,074	-	-	-	3,257,195
<u>\$ 64,721</u>	<u>\$ 1,497,329</u>	<u>\$ 5,062,002</u>	<u>\$ 2,655,466</u>	<u>\$ 4,224,985</u>	<u>\$ 1,898,229</u>	<u>\$ 6,123,214</u>	<u>\$ 13,840,682</u>
\$ -	\$ 1,234	\$ 106,618	\$ -	\$ 541,606	\$ 52,424	\$ 594,030	\$ 700,648
-	-	44,869	-	-	-	-	44,869
-	-	247,794	13,350	-	-	-	261,144
-	-	548,752	2,464,191	-	-	-	3,012,943
-	1,234	948,033	2,477,541	541,606	52,424	594,030	4,019,604
-	-	51,799	-	-	-	-	51,799
27,492	-	27,492	-	-	-	-	27,492
-	-	1,165,303	-	-	-	-	1,165,303
37,229	-	153,171	-	-	-	-	153,171
-	-	260,509	-	-	-	-	260,509
-	1,496,095	2,269,649	-	-	-	-	2,269,649
-	-	128,426	-	3,683,379	1,845,805	5,529,184	5,657,610
-	-	197,247	-	-	-	-	197,247
-	-	-	177,925	-	-	-	177,925
-	-	(139,627)	-	-	-	-	(139,627)
64,721	1,496,095	4,113,969	177,925	3,683,379	1,845,805	5,529,184	9,821,078
<u>\$ 64,721</u>	<u>\$ 1,497,329</u>	<u>\$ 5,062,002</u>	<u>\$ 2,655,466</u>	<u>\$ 4,224,985</u>	<u>\$ 1,898,229</u>	<u>\$ 6,123,214</u>	<u>\$ 13,840,682</u>

The City of Winter Park, Florida
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	Special Revenue Funds						
	Designations Trust	Stormwater Utility	Affordable Housing	Law Enforcement Trust	Grant	Parks Impact Fees	Hurricane Recovery
Revenues							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	106,090	-	-	198,456	-	-	-
Licenses and Permits	-	-	165,231	-	-	-	-
Intergovernmental	18,000	57,158	-	-	914,166	-	33,828
Charges for Services	28,936	2,110,119	-	-	-	-	-
Other	564,491	37,186	(1,244)	18,938	(271)	32,080	-
Total Revenues	717,517	2,204,463	163,987	217,394	913,895	32,080	33,828
Expenditures							
Current:							
Planning	26,098	-	1,000	-	-	-	-
Public Works:							
Stormwater Management	-	251,365	-	-	-	-	-
Lakes	15,659	929,754	-	-	-	-	-
Street Drainage and Maintenance	5,321	775,555	-	-	-	-	-
Storm Drain Traps	-	-	-	-	-	-	-
Street Sweeping	-	286,829	-	-	-	-	-
Police	33,969	65,000	-	624,275	821,959	-	-
Fire	36,963	-	-	-	-	-	-
Parks and Recreation	259,183	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest and Other Charges	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-
Total Expenditures	377,193	2,308,503	1,000	624,275	821,959	-	-
Excess (Deficiency) of Revenues Over Expenditures	340,324	(104,040)	162,987	(406,881)	91,936	32,080	33,828
Other Financing Sources and (Uses)							
Transfers from Other Funds	97,547	-	-	-	-	-	-
Transfers to Other Funds	(39,992)	-	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	-
Capital Lease Obligation	-	-	-	-	-	-	-
Total Other Financing Sources and (Uses)	57,555	-	-	-	-	-	-
Net Change in Fund Balances	397,879	(104,040)	162,987	(406,881)	91,936	32,080	33,828
Fund Balances (Deficits) - Beginning, as Restated	978,136	284,265	(302,614)	1,361,883	25,423	32,099	(33,828)
Fund Balances (Deficits) - Ending	\$ 1,376,015	\$ 180,225	\$ (139,627)	\$ 955,002	\$ 117,359	\$ 64,179	\$ -

Special Revenue Funds (continued)					Capital Projects Funds			Total
Help Our Park Expand	Police and Firefighter Premium Tax Trust	Cemetery Trust	Total	Debt Service	Capital Projects	Stormwater Capital Projects	Total	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,289,039	\$ -	\$ -	\$ -	\$ 1,289,039
-	-	-	304,546	-	-	-	-	304,546
-	-	-	165,231	-	-	-	-	165,231
-	623,483	-	1,646,635	-	1,787,176	206,787	1,993,963	3,640,598
-	-	-	2,139,055	-	-	846,375	846,375	2,985,430
-	-	212,196	863,376	187,372	150,572	-	150,572	1,201,320
-	623,483	212,196	5,118,843	1,476,411	1,937,748	1,053,162	2,990,910	9,586,164
-	-	-	27,098	-	-	-	-	27,098
-	-	-	251,365	-	-	-	-	251,365
-	-	-	945,413	-	-	-	-	945,413
-	-	-	780,876	-	-	-	-	780,876
-	-	-	286,829	-	-	-	-	286,829
-	257,694	-	1,802,897	-	-	-	-	1,802,897
-	365,789	-	402,752	-	-	-	-	402,752
79,539	-	2,500	341,222	-	-	-	-	341,222
-	-	-	-	1,390,333	-	-	-	1,390,333
-	-	-	-	835,743	-	-	-	835,743
-	-	-	-	-	3,177,719	882,304	4,060,023	4,060,023
79,539	623,483	2,500	4,838,452	2,226,076	3,177,719	882,304	4,060,023	11,124,551
(79,539)	-	209,696	280,391	(749,665)	(1,239,971)	170,858	(1,069,113)	(1,538,387)
-	-	-	97,547	1,142,537	798,496	-	798,496	2,038,580
-	-	(275,053)	(315,045)	-	-	-	-	(315,045)
-	-	-	-	7,207,770	-	-	-	7,207,770
-	-	-	-	(7,625,000)	-	-	-	(7,625,000)
-	-	-	-	-	1,725,656	-	1,725,656	1,725,656
-	-	(275,053)	(217,498)	725,307	2,524,152	-	2,524,152	3,031,961
(79,539)	-	(65,357)	62,893	(24,358)	1,284,181	170,858	1,455,039	1,493,574
144,260	-	1,561,452	4,051,076	202,283	2,399,198	1,674,947	4,074,145	8,327,504
\$ 64,721	\$ -	\$ 1,496,095	\$ 4,113,969	\$ 177,925	\$ 3,683,379	\$ 1,845,805	\$ 5,529,184	\$ 9,821,078

**The City of Winter Park, Florida
Budgetary Comparison Schedule
Stormwater Utility Fund
For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Intergovernmental	\$ 42,000	\$ 42,000	\$ 57,158	\$ 15,158
Charges for Services	2,179,179	2,179,179	2,110,119	(69,060)
Other	37,900	37,900	37,186	(714)
Transfers from Other Funds	-	-	-	-
Amounts available for appropriation	2,259,079	2,259,079	2,204,463	(54,616)
Charges to appropriations (outflows):				
Public Works:				
Stormwater Management	239,794	239,794	251,365	(11,571)
Lakes	879,544	910,052	929,754	(19,702)
Street Drainage and Maintenance	757,324	766,784	775,555	(8,771)
Street Sweeping	310,642	311,986	286,829	25,157
Police	65,000	65,000	65,000	-
Total charges to appropriations	2,252,304	2,293,616	2,308,503	(14,887)
Excess (Deficiency) of Resources Over				
Charges to Appropriations	6,775	(34,537)	(104,040)	(69,503)
Fund Balance Allocation	(6,775)	34,537	-	(34,537)
Deficiency of Resources Over				
Charges to Appropriations	\$ -	\$ -	\$ (104,040)	\$ (104,040)

The City of Winter Park, Florida
Budgetary Comparison Schedule
Affordable Housing Fund
For the Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Licenses and Permits	\$ 125,000	\$ 125,000	\$ 165,231	\$ 40,231
Other	-	-	(1,244)	(1,244)
Amounts available for appropriation	125,000	125,000	163,987	38,987
Charges to appropriations (outflows):				
Planning and Development	131,000	106,000	1,000	105,000
Total charges to appropriations	131,000	106,000	1,000	105,000
Excess (Deficiency) of Resources Over				
Charges to Appropriations	(6,000)	19,000	162,987	143,987
Fund Balance Allocation	6,000	(19,000)	-	19,000
Excess of Resources Over				
Charges to Appropriations	\$ -	\$ -	\$ 162,987	\$ 162,987

The City of Winter Park, Florida
Budgetary Comparison Schedule
Grant Fund
For the Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Resources (inflows):				
Intergovernmental	\$ 675,000	\$ 675,000	\$ 914,166	\$ 239,166
Other	-	-	(271)	(271)
Amounts available for appropriation	675,000	675,000	913,895	238,895
Charges to appropriations (outflows):				
Police	671,612	675,870	821,959	(146,089)
Transfers to Other Funds	-	-	-	-
Total charges to appropriations	671,612	675,870	821,959	(146,089)
Excess (Deficiency) of Resources Over				
Charges to Appropriations	3,388	(870)	91,936	92,806
Fund Balance Allocation	(3,388)	870	-	(870)
Excess of Resources Over				
Charges to Appropriations	\$ -	\$ -	\$ 91,936	\$ 91,936

**The City of Winter Park, Florida
Budgetary Comparison Schedule
Cemetery Trust Fund
For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Resources (inflows):				
Other	\$ 169,150	\$ 169,150	\$ 212,196	\$ 43,046
Amounts available for appropriation	169,150	169,150	212,196	43,046
Charges to appropriations (outflows):				
Parks and Recreation	2,500	3,250	2,500	750
Transfers to Other Funds	263,010	256,093	275,053	(18,960)
Total charges to appropriations	265,510	259,343	277,553	(18,210)
Excess (Deficiency) of Resources Over Charges to Appropriations	(96,360)	(90,193)	(65,357)	24,836
Fund Balance Allocation	96,360	90,193	-	(90,193)
Deficiency of Resources Over Charges to Appropriations	\$ -	\$ -	\$ (65,357)	\$ (65,357)

**Explanation of Differences between Budgetary Inflows and Outflows
and GAAP Revenues and Expenditures**

Sources/inflows of resources

Actual amounts "available for appropriation" from the budgetary comparison schedule.	\$ 212,196
Differences - budget to GAAP:	
None	-
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.	\$ 212,196

Uses/outflows of resources

Actual amounts "total charges to appropriations" from the budgetary comparison schedule.	\$ 277,553
Differences - budget to GAAP:	
Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes.	(275,053)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ 2,500

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INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis.

Fleet Maintenance Fund – To account for the operations of the Fleet Maintenance Department that provides fleet management and maintenance services for the vehicles and equipment owned by the City.

Vehicle Replacement Fund - To account for the acquisition and control of the City's motor vehicles.

Employee Insurance Fund - To account for the accumulation of funds to pay health insurance premiums when due.

General Insurance Fund - To account for the accumulation of funds to pay insurance premiums when due.

The City of Winter Park, Florida
Combining Statement of Net Assets
Internal Service Funds
September 30, 2011

	Governmental Activities Internal Service Funds				Total Internal Service Funds
	Fleet Maintenance	Vehicle Replacement	Employee Insurance	General Insurance	
ASSETS					
Current Assets:					
Cash, Cash Equivalents and Investments	\$ -	\$ 1,058,742	\$ 1,079,636	\$ 697,392	\$ 2,835,770
Accounts Receivable - Net	6,374	-	15,220	-	21,594
Accrued Interest Receivable	-	4,805	6,338	2,872	14,015
Due from Other Funds	-	93,214	95,053	-	188,267
Due from Other Governments	-	-	174,537	-	174,537
Inventories	129,725	-	-	-	129,725
Prepaid Items	-	-	-	45,000	45,000
Total current assets	136,099	1,156,761	1,370,784	745,264	3,408,908
Non-Current Assets:					
Capital Assets:					
Depreciable - Net	3,831	4,382,098	-	10,843	4,396,772
Other Assets:					
Deposits	-	-	202,083	-	202,083
Total non-current assets	3,831	4,382,098	202,083	10,843	4,598,855
Total Assets	139,930	5,538,859	1,572,867	756,107	8,007,763
LIABILITIES					
Current Liabilities:					
Accounts Payable	49,770	84,340	12,282	69,868	216,260
Accrued Liabilities	31,543	618	386,000	845,691	1,263,852
Due to Other Funds	151,208	-	-	-	151,208
Accumulated Unused Compensated Absences	23,435	-	-	2,665	26,100
Current Portion of Capital Lease Obligations	-	50,282	-	-	50,282
Noncurrent Liabilities:					
Capital Lease Obligations After One Year	-	56,630	-	-	56,630
Other Post Employment Benefits	-	-	777,183	-	777,183
Accumulated Unused Compensated Absences	62,633	-	-	6,099	68,732
Total Liabilities	318,589	191,870	1,175,465	924,323	2,610,247
NET ASSETS (DEFICIT)					
Invested in Capital Assets, net of related debt	3,831	4,275,186	-	10,843	4,289,860
Unrestricted (Deficit)	(182,490)	1,071,803	397,402	(179,059)	1,107,656
Total Net Assets (Deficit)	\$ (178,659)	\$ 5,346,989	\$ 397,402	\$ (168,216)	\$ 5,397,516

The City of Winter Park, Florida
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2011

	Governmental Activities Internal Service Funds				Total Internal Service Funds
	<u>Fleet Maintenance</u>	<u>Vehicle Replacement</u>	<u>Employee Insurance</u>	<u>General Insurance</u>	
Operating Revenues					
Charges for Services	\$ 1,611,650	\$ 835,232	\$ 5,719,746	\$ 1,800,147	\$ 9,966,775
Total Operating Revenues	<u>1,611,650</u>	<u>835,232</u>	<u>5,719,746</u>	<u>1,800,147</u>	<u>9,966,775</u>
Operating Expenses					
Operations	1,496,108	19,272	6,606,791	1,773,682	9,895,853
Depreciation	1,223	1,154,660	-	1,770	1,157,653
Total Operating Expenses	<u>1,497,331</u>	<u>1,173,932</u>	<u>6,606,791</u>	<u>1,775,452</u>	<u>11,053,506</u>
Operating Income (Loss)	<u>114,319</u>	<u>(338,700)</u>	<u>(887,045)</u>	<u>24,695</u>	<u>(1,086,731)</u>
Nonoperating Revenues (Expenses)					
Intergovernmental Revenue	-	-	181,788	-	181,788
Investment Earnings (Losses)	(1,466)	25,620	31,955	13,212	69,321
Gain on Disposal of Assets	-	85,753	-	-	85,753
Miscellaneous Revenues	-	984	1,627	-	2,611
Total Nonoperating Revenues (Expenses)	<u>(1,466)</u>	<u>112,357</u>	<u>215,370</u>	<u>13,212</u>	<u>339,473</u>
Income (Loss) Before Transfers	<u>112,853</u>	<u>(226,343)</u>	<u>(671,675)</u>	<u>37,907</u>	<u>(747,258)</u>
Transfers					
Transfers Out	-	(180,000)	-	(325,000)	(505,000)
Total Transfers	<u>-</u>	<u>(180,000)</u>	<u>-</u>	<u>(325,000)</u>	<u>(505,000)</u>
Change in Net Assets	<u>112,853</u>	<u>(406,343)</u>	<u>(671,675)</u>	<u>(287,093)</u>	<u>(1,252,258)</u>
Total Net Assets (Deficit) - Beginning	<u>(291,512)</u>	<u>5,753,332</u>	<u>1,069,077</u>	<u>118,877</u>	<u>6,649,774</u>
Total Net Assets (Deficit) - Ending	<u>\$ (178,659)</u>	<u>\$ 5,346,989</u>	<u>\$ 397,402</u>	<u>\$ (168,216)</u>	<u>\$ 5,397,516</u>

The City of Winter Park, Florida
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended September 30, 2011

	Fleet Maintenance	Vehicle Replacement	Employee Insurance	General Insurance	Total Internal Service Funds
Cash Flows from Operating Activities					
Receipts from Customers	\$ 121,177	\$ -	\$ (174,537)	\$ -	\$ (53,360)
Receipts from Interfund Services Provided	1,491,698	835,232	5,719,801	1,800,462	9,847,193
Repayment of Loans from (to) Other Funds	(118,681)	164,701	314,520	251,164	611,704
Payments to Suppliers	(613,569)	(19,272)	(2,117,965)	(21,202)	(2,772,008)
Payments to Employees	(721,129)	-	571,891	(76,598)	(225,836)
Payments for Interfund Services Used	(158,030)	-	-	(8,172)	(166,202)
Claims Paid	-	-	(4,631,440)	(1,652,743)	(6,284,183)
Other Receipts	-	984	1,627	-	2,611
Net Cash Provided by (Used in) Operating Activities	1,466	981,645	(316,103)	292,911	959,919
Cash Flows from Noncapital Financing Activities					
Federal Grant Receipts	-	-	181,788	-	181,788
Transfers Out	-	(180,000)	-	(325,000)	(505,000)
Net Cash Provided by (Used in) Noncapital Financing Activities	-	(180,000)	181,788	(325,000)	(323,212)
Cash Flows from Capital and Related Financing Activities					
Proceeds from Sale of Assets	-	86,465	-	-	86,465
Principal Payments - Capital Lease	-	(48,439)	-	-	(48,439)
Purchases of Capital Assets	-	(550,221)	-	(10,000)	(560,221)
Net Cash Used in Capital and Related Financing Activities	-	(512,195)	-	(10,000)	(522,195)
Cash Flows from Investing Activities					
Interest on Investments	(1,466)	23,943	30,327	13,642	66,446
Net Cash Provided by (Used in) Investing Activities	(1,466)	23,943	30,327	13,642	66,446
Net Increase (Decrease) in Cash and Cash Equivalents	-	313,393	(103,988)	(28,447)	180,958
Cash and Cash Equivalents - Beginning	-	745,349	1,183,624	725,839	2,654,812
Cash and Cash Equivalents - Ending	\$ -	\$ 1,058,742	\$ 1,079,636	\$ 697,392	\$ 2,835,770
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Operating Income (Loss)	\$ 114,319	\$ (338,700)	\$ (887,045)	\$ 24,695	\$ (1,086,731)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Depreciation	1,223	1,154,660	-	1,770	1,157,653
(Increase) Decrease in Assets:					
Accounts Receivable	1,225	-	55	315	1,595
Due from Other Funds	-	164,701	314,520	251,164	730,385
Due From Other Governments	-	-	(174,537)	-	(174,537)
Inventories	(12,918)	-	-	-	(12,918)
Deposits	-	-	(202,083)	-	(202,083)
Increase (Decrease) in Liabilities:					
Accounts Payable	5,683	-	5,302	11,719	22,704
Accrued Liabilities	2,031	-	54,167	257	56,455
Due to Other Funds	(118,681)	-	-	-	(118,681)
Accumulated Unused Compensated Absences	8,584	-	-	2,991	11,575
Other Post Employment Benefits	-	-	571,891	-	571,891
Other Receipts	-	984	1,627	-	2,611
Net Cash Provided by (Used in) Operating Activities	\$ 1,466	\$ 981,645	\$ (316,103)	\$ 292,911	\$ 959,919

Note: There were no significant non-cash transactions.

STATISTICAL SECTION

(UNAUDITED)

Statistical tables differ from financial statements because they usually cover more than one fiscal year and may present nonaccounting data, financial trends and the fiscal capacity of the governments.

There are no limitations placed upon the amount of debt the City of Winter Park may issue by either the City's Code of Ordinances or by Florida Statutes.

STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, not disclosures, and required supplementary information says about the City's overall financial health.

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Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

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Demographic and Economic Information

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

The City of Winter Park, Florida
Table 1
Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental activities										
Invested in capital assets, net of related debt	\$ 27,156,185	\$ 36,796,415	\$ 27,990,516	\$ 31,429,903	\$ 27,511,834	\$ 38,664,090	\$ 41,212,111	\$ 39,073,313	\$ 42,543,338	\$ 43,834,165
Restricted	13,073,302	3,654,277	8,216,727	4,094,798	10,121,591	7,106,502	970,414	1,151,993	1,419,405	1,136,540
Unrestricted	14,558,738	8,304,749	10,325,810	9,324,932	9,732,858	5,208,858	12,027,786	16,208,314	18,224,924	21,658,635
Total governmental activities net assets	\$ 54,788,225	\$ 48,755,441	\$ 46,533,053	\$ 44,849,633	\$ 47,366,283	\$ 50,979,450	\$ 54,210,311	\$ 56,433,620	\$ 62,187,667	\$ 66,629,340
Business-type activities										
Invested in capital assets, net of related debt	\$ 7,936,544	\$ 18,302,530	\$ 28,457,263	\$ 27,842,911	\$ 31,518,446	\$ 43,160,902	\$ 45,934,339	\$ 43,191,242	\$ 37,331,556	\$ 37,608,253
Restricted	29,800,912	21,002,016	9,724,759	9,679,295	18,682,157	7,109,628	6,109,315	5,581,678	7,436,321	8,036,947
Unrestricted	11,480,894	9,588,790	7,112,248	7,926,573	(2,456,879)	6,248,968	(1,338,456)	2,810,470	11,143,615	19,768,774
Total business-type activities net assets	\$ 49,218,350	\$ 48,893,336	\$ 45,294,270	\$ 45,448,779	\$ 47,743,724	\$ 56,519,498	\$ 50,705,198	\$ 51,583,390	\$ 55,911,492	\$ 65,413,974
Primary government										
Invested in capital assets, net of related debt	\$ 35,092,729	\$ 55,098,945	\$ 56,447,779	\$ 59,272,814	\$ 59,030,280	\$ 81,824,992	\$ 87,146,450	\$ 82,264,555	\$ 79,874,894	\$ 81,442,418
Restricted	42,874,214	24,656,293	17,941,486	13,774,093	28,803,748	14,216,130	7,079,729	6,733,671	8,855,726	9,173,487
Unrestricted	26,039,632	17,893,539	17,438,058	17,251,505	7,275,979	11,457,826	10,689,330	19,018,784	29,368,539	41,427,409
Total primary government activities net assets	\$ 104,006,575	\$ 97,648,777	\$ 91,827,323	\$ 90,298,412	\$ 95,110,007	\$ 107,498,948	\$ 104,915,509	\$ 108,017,010	\$ 118,099,159	\$ 132,043,314

The City of Winter Park, Florida

Table 2

Changes in Net Assets

Last Ten Fiscal Years

(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental activities:										
General Government	\$ 1,129,887	\$ 1,272,397	\$ 2,010,560	\$ 1,850,188	\$ 2,146,164	\$ 1,804,748	\$ 1,468,585	\$ 1,363,363	\$ 1,514,171	\$ 1,732,952
Communication	187,177	202,328	251,051	281,769	197,594	239,148	103,384	237,495	172,619	182,525
Financial Services	491,249	553,773	386,988	537,185	491,789	500,859	410,607	390,067	408,181	415,070
Planning	1,125,177	1,563,515	764,934	1,517,063	1,631,866	1,519,057	1,459,383	832,999	692,737	418,942
Building and Code Enforcement	846,793	1,013,931	1,004,945	1,093,928	1,329,797	1,529,473	1,571,357	1,384,537	1,245,028	1,290,115
Community Redevelopment Agency	768,428	1,989,036	1,339,943	3,683,625	2,109,219	2,138,429	929,999	1,589,300	1,377,840	1,176,585
Public Works	7,139,265	9,954,700	10,372,337	14,934,702	12,434,825	13,344,477	11,637,771	11,712,138	10,990,729	10,726,522
Police	8,129,564	9,475,069	9,774,858	10,908,674	11,253,191	12,227,960	11,980,137	12,373,419	12,148,312	12,399,481
Fire	5,666,339	6,670,946	6,983,343	7,945,790	8,538,773	9,565,096	9,612,269	9,854,608	9,975,455	10,161,440
Parks and Recreation	5,680,670	6,990,912	14,198,942	6,869,743	7,276,828	11,421,005	7,820,779	6,951,474	6,561,709	6,534,841
Cultural and Community Services	1,084,340	1,229,110	1,182,810	1,317,620	1,333,210	1,394,350	1,372,698	1,428,712	1,386,212	1,411,212
Interest on long-term debt	774,923	889,228	1,125,839	977,983	1,103,322	1,267,739	1,259,425	1,295,694	1,138,234	1,489,669
Total governmental activities expenses	33,023,812	41,804,945	49,396,550	51,918,270	49,846,578	56,952,341	49,626,394	49,413,806	47,611,227	47,939,354
Business-type activities:										
Water & Sewer	17,614,880	19,407,862	19,515,772	21,548,838	22,416,044	23,290,755	24,949,787	25,592,464	24,335,784	24,204,194
Electric Services	-	-	359,801	18,560,110	44,085,337	44,014,284	50,356,561	49,404,425	50,901,278	44,740,659
Golf Course	415,458	454,100	469,643	486,355	487,325	577,615	570,832	541,388	588,025	561,269
Total business-type activities expenses	18,030,338	19,861,962	20,345,216	40,595,303	66,988,706	67,882,654	75,877,180	75,538,277	75,825,087	69,506,122
Total primary government expenses	51,054,150	61,666,907	69,741,766	92,513,573	116,835,284	124,834,995	125,503,574	124,952,083	123,436,314	117,445,476
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	6,705	68,509	51,577	70,121	1,033	586	393	2,345	3,085	7,335
Communications	-	-	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-	3,594	4,140
Planning	-	-	-	-	-	-	183,659	133,124	121,843	178,842
Building and Code Enforcement	1,582,235	1,977,519	2,551,030	2,815,501	3,715,945	2,949,176	2,106,266	1,529,856	1,533,642	1,823,890
Community Redevelopment Agency	-	-	-	-	1,260,000	-	-	2,852	-	-
Public Works	2,789,733	2,936,278	3,039,070	4,540,084	4,630,193	5,490,603	6,011,615	6,059,206	6,593,303	6,228,043
Police	1,345,682	1,155,525	1,098,346	1,105,870	1,263,319	1,194,632	1,138,641	1,393,257	2,003,645	947,721
Fire	448,516	610,899	448,078	601,035	717,976	536,732	438,501	484,126	581,723	1,138,237
Parks and Recreation	1,160,184	1,429,993	1,307,696	1,556,582	1,833,783	1,764,300	1,897,517	1,478,041	1,363,730	1,679,346
Operating Grants and Contributions	480,185	474,264	6,985,733	4,877,573	2,551,830	3,104,461	895,225	1,229,626	1,467,727	1,295,306
Capital Grants and Contributions	157,773	1,079,941	601,651	2,519,334	467,100	1,368,819	1,968,406	711,610	918,976	2,039,034
Total governmental activities program revenues	\$ 7,971,013	\$ 9,732,928	\$ 16,083,181	\$ 18,086,100	\$ 16,441,179	\$ 16,409,309	\$ 14,640,223	\$ 13,024,043	\$ 14,591,268	\$ 15,341,894

The City of Winter Park, Florida
Table 2 (continued)
Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Program Revenues										
Business-type activities:										
Charges for services:										
Water and Sewer	\$ 16,586,230	\$ 19,251,935	\$ 19,566,059	\$ 22,271,527	\$ 24,393,157	\$ 25,767,241	\$ 24,916,588	\$ 25,005,283	\$ 25,527,710	\$ 26,550,502
Electric	-	-	-	18,018,102	46,394,142	50,026,149	47,832,294	54,230,350	58,044,816	53,033,287
Golf Course	383,591	374,016	367,567	367,585	391,172	439,282	490,210	475,465	441,180	431,373
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	396,753	444,695	751,176	980,501	934,588	1,600,635	343,697	625,364	1,172,909	1,192,206
Total business-type activities program revenues	17,366,574	20,070,646	20,684,802	41,637,715	72,113,059	77,833,307	73,582,789	80,336,462	85,186,615	81,207,368
Total Primary government program revenues	25,337,587	29,803,574	36,767,983	59,723,815	88,554,238	94,242,616	88,223,012	93,360,505	99,777,883	96,549,262
Net (Expense)/Revenue										
Governmental activities	(25,052,799)	(32,072,017)	(33,313,369)	(33,832,170)	(33,405,399)	(40,543,032)	(34,986,171)	(36,389,763)	(33,019,959)	(32,597,460)
Business-type activities	(663,764)	208,684	339,586	1,042,412	5,124,353	9,950,653	(2,294,391)	4,798,185	9,361,528	11,701,246
Total primary government net expense	(25,716,563)	(31,863,333)	(32,973,783)	(32,789,758)	(28,281,046)	(30,592,379)	(37,280,562)	(31,591,578)	(23,658,431)	(20,896,214)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes										
Property Taxes	9,084,772	10,699,839	12,041,352	15,905,663	17,821,063	21,216,954	19,944,397	20,859,393	20,148,018	18,002,304
Franchise Fees	2,897,506	2,433,024	2,554,285	2,324,108	928,709	924,327	946,322	1,014,864	1,044,072	1,103,636
Utility Taxes	5,967,865	5,682,672	5,759,664	5,823,510	6,270,492	6,265,881	6,298,905	6,497,752	6,930,742	6,865,087
Intergovernmental Revenues	4,949,854	4,963,927	5,444,561	5,173,042	4,880,623	4,836,979	4,673,635	4,116,489	4,215,356	4,618,607
County Occupational Licenses	35,075	34,479	-	-	-	-	-	-	-	-
Investment Earnings	1,209,343	513,261	522,161	168,045	803,264	1,246,191	767,691	819,748	678,723	518,879
Miscellaneous Revenue	379,669	435,784	368,591	642,193	1,244,978	615,934	424,015	445,859	377,815	611,673
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Transfer from(to) other funds	1,052,362	1,276,247	4,400,367	2,112,189	3,972,920	3,871,732	5,162,067	4,858,967	5,379,280	3,959,424
Total government activities	25,576,446	26,039,233	31,090,981	32,148,750	35,922,049	38,977,998	38,217,032	38,613,072	38,774,006	35,679,610
Business-type activities:										
Intergovernmental revenues	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,175,569	741,268	433,630	977,802	1,141,484	1,161,327	599,208	786,379	360,215	443,258
Miscellaneous Revenue	-	1,281	38,270	246,484	2,028	82,939	1,042,950	41,525	96,709	1,317,402
Transfer from(to) other funds	(1,052,362)	(1,276,247)	(4,400,367)	(2,112,189)	(3,972,920)	(3,871,732)	(5,162,067)	(4,858,967)	(5,379,280)	(3,959,424)
Total business-type activities	123,247	(533,698)	(3,928,467)	(887,903)	(2,829,408)	(2,627,466)	(3,519,909)	(4,031,063)	(4,922,356)	(2,198,764)
Total primary government	25,699,693	25,505,535	27,162,514	31,260,847	33,092,641	36,350,532	34,697,123	34,582,009	33,851,650	33,480,846
Change in Net Assets										
Government activities	523,647	(6,032,784)	(2,222,388)	(1,683,420)	2,516,650	(1,565,034)	3,230,861	2,223,309	5,754,047	3,082,150
Business-type activities	(540,517)	(325,014)	(3,588,881)	154,509	2,294,945	7,323,187	(5,814,300)	767,122	4,439,172	9,502,482
Total primary government	\$ (16,870)	\$ (6,357,798)	\$ (5,811,269)	\$ (1,528,911)	\$ 4,811,595	\$ 5,758,153	\$ (2,583,439)	\$ 2,990,431	\$ 10,193,219	\$ 12,584,632

The City of Winter Park, Florida
Table 3
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011⁽¹⁾</u>
General Fund										
Reserved	\$ 1,274,136	\$ 1,166,510	\$ 4,472,079	\$ 5,481,442	\$ 4,970,587	\$ 4,444,584	\$ 4,174,934	\$ 3,737,939	\$ 2,880,670	\$ -
Unreserved	8,071,229	4,044,538	2,489,641	1,979,433	3,389,406	1,683,072	2,731,283	4,411,116	6,675,058	-
Nonspendable	-	-	-	-	-	-	-	-	-	138,209
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	636,907
Unassigned	-	-	-	-	-	-	-	-	-	9,553,104
Total general fund	\$ <u>9,345,365</u>	\$ <u>5,211,048</u>	\$ <u>6,961,720</u>	\$ <u>7,460,875</u>	\$ <u>8,359,993</u>	\$ <u>6,127,656</u>	\$ <u>6,906,217</u>	\$ <u>8,149,055</u>	\$ <u>9,555,728</u>	\$ <u>10,328,220</u>
All Other Governmental Funds										
Reserved	\$ 6,807,110	\$ 1,584,200	\$ 1,515,433	\$ 2,959,703	\$ 2,048,968	\$ 1,942,932	\$ 1,686,316	\$ 1,043,637	\$ 8,898,038	\$ -
Unreserved, reported in:										
Special revenue funds	3,835,022	1,785,413	2,382,772	463,983	6,479,986	6,573,550	7,248,629	6,868,655	7,019,560	-
Capital projects funds	3,829,808	1,538,565	2,017,484	1,035,167	4,528,787	1,655,500	3,019,934	3,427,122	3,174,350	-
Nonspendable	-	-	-	-	-	-	-	-	-	79,291
Restricted	-	-	-	-	-	-	-	-	-	4,581,633
Committed	-	-	-	-	-	-	-	-	-	7,927,259
Assigned	-	-	-	-	-	-	-	-	-	375,172
Unassigned	-	-	-	-	-	-	-	-	-	(139,627)
Total all other governmental funds	\$ <u>14,471,940</u>	\$ <u>4,908,178</u>	\$ <u>5,915,689</u>	\$ <u>4,458,853</u>	\$ <u>13,057,741</u>	\$ <u>10,171,982</u>	\$ <u>11,954,879</u>	\$ <u>11,339,414</u>	\$ <u>19,091,948</u>	\$ <u>12,823,728</u>

⁽¹⁾ The City adopted GASB 54 beginning with fiscal year 2011 and has elected to display this change prospectively. Additional information can be found in Note 1-Q of the financial statements.

The City of Winter Park, Florida
Table 4
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2002	2003	2004 ¹	2005	2006	2007	2008	2009	2010	2011
REVENUES										
Taxes:										
Property Taxes	\$ 9,084,772	\$ 10,699,839	\$ 12,041,352	\$ 15,905,663	\$ 18,037,317	\$ 21,216,955	\$ 19,952,957	\$ 21,092,354	\$ 20,148,016	\$ 17,989,570
Utility Taxes	5,967,866	5,682,672	5,759,664	5,823,509	6,270,492	6,265,881	6,298,905	6,497,752	6,930,742	6,865,088
Franchise Fees	2,897,506	2,433,024	2,554,285	2,324,108	928,709	924,327	946,322	1,014,864	1,044,071	1,103,636
Fines and Forfeitures	908,603	742,862	655,883	627,587	710,239	1,024,106	920,829	979,206	1,654,709	674,365
Licenses and Permits	1,558,066	1,961,966	2,501,447	2,719,197	3,661,781	2,766,065	2,197,365	1,574,789	1,622,739	1,989,469
Intergovernmental:										
Sales Tax	3,154,899	3,164,880	3,490,548	3,794,620	3,867,511	3,863,459	3,761,241	3,314,364	3,415,838	3,623,327
Local Option Gas Tax	956,697	948,620	1,013,292	1,061,409	1,025,448	1,027,780	1,002,879	947,843	958,913	914,851
Other Intergovernmental	1,496,266	1,894,731	5,796,031	11,618,151	4,179,938	5,036,468	4,410,283	3,808,474	4,148,071	5,180,264
Charges for Services	3,790,090	4,770,577	4,646,165	5,243,736	5,567,537	5,595,392	5,990,603	6,333,460	6,785,179	7,500,761
Other	2,320,974	1,737,290	1,389,916	2,598,964	4,207,829	3,994,395	2,532,683	1,586,820	1,704,225	1,825,512
Total Revenues	32,135,739	34,036,461	39,848,583	51,716,944	48,456,801	51,714,828	48,014,067	47,149,926	48,412,503	47,666,843
EXPENDITURES										
Current:										
General Administration	940,276	1,014,544	1,810,012	1,533,518	1,858,513	1,810,279	1,499,908	1,535,789	1,645,189	1,840,906
Communications	187,177	202,328	253,983	287,833	199,592	239,148	107,452	183,229	173,357	176,416
Financials Services	491,249	553,773	440,108	543,235	493,877	506,223	420,670	413,199	370,931	399,555
Planning	1,142,062	1,586,835	816,604	2,105,587	2,377,099	2,520,238	2,012,060	1,765,193	1,968,578	1,614,178
Building and Code Enforcement	934,979	1,015,860	1,008,343	1,122,321	1,361,222	1,562,205	1,580,666	1,416,717	1,239,430	1,261,818
Public Works	5,957,837	5,825,071	7,007,570	8,128,147	8,685,028	10,553,570	8,930,830	8,770,903	8,372,375	8,205,126
Police	8,072,820	9,466,435	10,013,889	10,883,814	11,262,459	12,417,350	12,348,317	12,732,022	12,922,520	12,815,962
Fire	5,538,849	6,495,638	7,095,824	8,050,841	8,419,221	9,397,706	9,416,751	9,623,766	9,682,588	9,800,694
Parks and Recreation	5,330,374	6,265,545	13,290,148	11,803,198	7,860,326	10,863,374	7,884,895	6,517,654	5,954,608	5,993,814
Organizational Support	1,084,340	1,229,110	1,182,810	1,317,620	1,333,210	1,436,850	1,397,698	1,465,712	1,413,185	1,438,337
Debt Service:										
Principal	1,138,000	1,239,863	782,566	1,245,114	1,203,404	1,638,377	1,762,890	1,931,427	2,608,779	2,182,201
Interest	791,239	1,060,897	1,137,748	977,983	1,103,322	1,317,739	1,259,424	1,250,694	1,385,459	1,553,872
Capital Improvements	7,695,031	13,444,965	3,017,195	7,260,873	5,096,442	6,941,597	4,623,115	4,367,770	5,030,577	11,996,793
Total Expenditures	39,304,233	49,400,864	47,856,800	55,260,084	51,253,715	61,204,656	53,244,676	51,974,075	52,767,576	59,279,673
Deficiency of Revenues Over Expenditures	(7,168,494)	(15,364,403)	(8,008,217)	(3,543,140)	(2,796,914)	(9,489,828)	(5,230,609)	(4,824,149)	(4,355,073)	(11,612,830)
OTHER FINANCING SOURCES AND (USES)										
Transfers In	3,828,417	9,314,569	7,615,477	6,316,934	9,112,840	12,278,784	8,752,166	7,943,086	8,481,819	7,627,958
Transfers Out	(2,963,170)	(7,648,245)	(3,190,618)	(3,731,475)	(5,939,920)	(7,907,052)	(3,190,099)	(2,491,564)	(3,067,539)	(3,163,534)
Issuance of Debt	11,237,242	-	10,083,189	-	9,122,000	-	2,230,000	-	8,100,000	7,207,770
Pmt to Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-	(7,625,000)
Capital Lease Obligation	-	-	(3,741,648)	-	-	-	-	-	-	1,725,656
Total Other Financing Sources and (Uses)	12,102,489	1,666,324	10,766,400	2,585,459	12,294,920	4,371,732	7,792,067	5,451,522	13,514,280	5,772,850
Net Change in Fund Balances	4,933,995	(13,698,079)	2,758,183	(957,681)	9,498,006	(5,118,096)	2,561,458	627,373	9,159,207	(5,839,980)
Fund Balances - Beginning, as Restated	18,883,310	23,817,305	10,119,226	12,877,409	11,919,728	21,417,734	16,299,638	18,861,096	19,488,469	28,991,928
Fund Balances - Ending	\$ 23,817,305	\$ 10,119,226	\$ 12,877,409	\$ 11,919,728	\$ 21,417,734	\$ 16,299,638	\$ 18,861,096	\$ 19,488,469	\$ 28,647,677	\$ 23,151,948
Debt service as a percentage of noncapital expenditures	6.05%	5.70%	4.16%	4.47%	4.85%	5.30%	6.23%	6.55%	8.69%	8.03%

¹ For FY 2004 increase in Intergovernmental Revenue is due to Hurricanes and FEMA funds received.

The City of Winter Park, Florida
Table 5
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Real Property	Personal Property	Centrally Assessed Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value(1) as a Percentage of Actual Value
2002	2,151,716,007	180,432,601	975,848	N/A	2,333,124,456	3.8160	3,065,742,687	76.10%
2003	2,339,276,932	178,955,337	1,043,636	N/A	2,519,275,905	4.1340	3,392,829,376	74.25%
2004	3,639,417,177	259,030,726	1,567,854	1,061,176,362	2,838,839,395	4.1340	4,754,200,077	59.71%
2005	3,885,288,338	267,935,609	1,762,638	1,095,745,377	3,059,241,208	5.0900	5,059,845,747	60.46%
2006	4,426,794,057	257,145,724	1,082,823	1,285,628,264	3,399,394,340	5.0900	5,676,613,511	59.88%
2007	5,381,449,024	255,814,961	1,232,368	1,653,577,239	3,984,919,114	5.0900	6,797,466,978	58.62%
2008	6,092,025,651	270,877,113	459,411	1,911,127,287	4,452,234,888	4.3073	7,660,052,254	58.12%
2009	6,167,795,263	266,018,186	1,383,948	1,937,693,755	4,497,503,642	4.3858	7,741,283,098	58.10%
2010	5,767,510,307	253,659,029	1,483,032	1,687,749,821	4,334,902,547	4.3980	7,247,987,510	59.81%
2011	5,023,964,968	237,399,202	1,241,100	1,354,442,999	3,908,162,271	4.4336	6,343,423,034	61.61%

Source: Orange County Property Appraiser (Revised Recapitulation of the Ad Valorem Assessment Rolls, DR-403AM and DR-403V)

Note: Assessed values are determined as of January 1 for each fiscal year.
Real Property is assessed at 85% of estimated market value and Personal Property assessment at 55%.
Estimated actual taxable value is calculated by dividing assessed value by those percentages.
Centrally assessed property consists of the railroad lines which are assessed by the State of Florida.

The City of Winter Park, Florida
Table 6
Direct and Overlapping Property Tax Rates
(rate per \$1,000 of assessed value)
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Tax Roll	Direct			Overlapping			Total Direct and Overlapping Millage
		City Operating Millage	City Debt Service	Total City Millage	Orange County	Orange County School Board	St. Johns Water Management District	
2002	2001	3.1720	0.6440	3.8160	5.1639	8.4320	0.4620	17.8739
2003	2002	3.4900	0.6440	4.1340	5.1639	7.8780	0.4620	17.6379
2004	2003	3.6540	0.4800	4.1340	5.1639	7.8880	0.4620	17.6479
2005	2004	4.6540	0.4360	5.0900	5.1639	7.5400	0.4620	18.2559
2006	2005	4.6980	0.3920	5.0900	5.1639	7.7610	0.4620	18.4769
2007	2006	4.7580	0.3320	5.0900	5.1639	7.1690	0.4620	17.8849
2008	2007	3.9950	0.3123	4.3073	4.4347	7.1210	0.4158	16.2788
2009	2008	4.0923	0.2935	4.3858	4.4347	7.1500	0.4158	16.3863
2010	2009	4.0923	0.3057	4.3980	4.4347	7.6730	0.4158	16.9215
2011	2010	4.0923	0.3413	4.4336	4.4347	7.8940	0.4158	17.1781

Source: Orange County Property Appraiser's Office

The City of Winter Park, Florida
Table 7
Principal Property Tax Payers
Current Year and Ten Years Ago

Taxpayer	Type of Business	2011			2002		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Winter Park Town Center, LTD (Winter Park Village)	Shopping Mall	\$ 39,027,933	1	1.00%	\$ 41,113,402	1	1.76%
Rollins College	Education	25,276,316	2	0.65%	20,930,702	3	0.90%
Proteggere LLC	Real Estate Developer	19,180,877	3	0.49%			
BFC Park Avenue LLC - Bank of America Building	Trustee	13,742,698	4	0.35%			
Elizabeth Morse Genius Foundation	Foundation	13,200,359	5	0.34%	9,874,866	7	0.42%
Presbyterian Retirement Communities Inc	Retirement Community	11,754,686	6	0.30%	8,761,472	8	0.38%
Mayflower Retirement Center Inc	Retirement Community	11,746,526	7	0.30%	20,554,261	4	0.88%
CD90 Mercantile Plaza LTD - Mercantile Bank Plaza	Shopping Mall	11,598,498	8	0.30%			
Winter Park Condominium LP	Real Estate Developer	11,392,751	9	0.29%			
Winter Park Village Apts LLC	Developer	9,851,069	10	0.25%			
Holler, Roger W. Jr	Estate				16,316,011	5	0.70%
DLJ-EWP LP/DLJ Real Estate Capital Partners	Real Estate Developer				28,587,391	2	1.23%
Jenkins Williams Griffith (Aloma Shopping Center)	Shopping Mall				8,740,460	9	0.37%
KMCDI Venture	K Mart				15,284,052	6	0.66%
United Telephone Co of Florida					8,650,281	10	0.37%
Other Taxpayers	-	3,741,390,558	-	95.73%	2,154,311,558	-	92.34%
		<u>\$ 3,908,162,271</u>		<u>100.00%</u>	<u>\$ 2,333,124,456</u>		<u>100.00%</u>

Source: Orange County Property Appraiser's Office

The City of Winter Park, Florida
Table 8
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Tax Levied for the Fiscal Year(1)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount (2)	Percentage of Levy		Amount	Percentage of Levy
2002	8,903,203	8,610,296	96.7%	30,245	8,640,541	97.0%
2003	10,414,687	10,105,507	97.0%	89,690	10,195,197	97.9%
2004	11,735,762	11,345,540	96.7%	74,586	11,420,126	97.3%
2005	15,550,041	15,114,883	97.2%	39,580	15,154,463	97.5%
2006	17,302,917	17,040,486	98.5%	34,341	17,074,827	98.7%
2007	20,283,238	19,873,611	98.0%	23,126	19,896,737	98.1%
2008	19,177,111	18,463,803	96.3%	49,710	18,513,513	96.5%
2009	19,725,151	19,331,226	98.0%	49,588	19,380,814	98.3%
2010	19,064,901	18,456,523	96.8%	43,654	18,500,177	97.0%
2011	17,327,228	16,758,247	96.7%	32,927	16,791,174	96.9%

Source: Orange County Tax Collector and City of Winter Park Finance Department

Notes: (1) Gross Taxes before discounts
(2) Excludes Orange County's share of tax increment revenue for the Community Redevelopment Area (CRA) Special Revenue Fund. Tax increment revenue from the County for the fiscal year ended September 30, 2011 was \$ 1,198,396.

The City of Winter Park, Florida
Table 9
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Governmental Activities					Business-type Activities		Total Government	Percentage of Personal Income	Per Capita
	General Obligation Bond	Capital Improvement Bonds	Capital Lease Obligations	Notes Payable	Water & Wastewater Revenue Bonds	Electric Revenue Bonds				
2002	\$ 15,880,000	\$ 3,890,000	\$ 233,264	\$ 209,590	\$ 27,800,000	\$ -	\$ 48,012,854	N/A	\$ 1,820	
2003	14,845,000	3,755,000	124,457	139,727	26,435,000	-	45,299,184	N/A	1,716	
2004	14,355,000	9,710,000	12,241	290,074	65,075,000	5,000,000	94,442,315	N/A	3,513	
2005	13,630,000	3,470,000	-	6,016,808	64,100,000	53,800,000	141,016,808	N/A	5,060	
2006	12,885,000	13,717,000	325,147	4,433,405	63,095,000	53,225,000	147,680,552	N/A	5,160	
2007	12,120,000	13,210,077	283,169	4,016,951	62,060,000	52,890,000	144,580,197	10.36%	5,075	
2008	11,330,000	12,622,710	239,593	5,861,428	60,990,000	70,760,000	161,803,731	13.78%	5,595	
2009	10,520,000	12,015,762	198,194	5,391,949	78,895,000	80,010,000	187,030,905	14.65%	6,544	
2010	9,685,000	7,273,009	832,583	16,828,984	77,745,000	79,530,000	191,894,576	12.92%	6,749	
2011	8,700,000	6,574,083	2,178,392	16,037,117	78,435,000	78,145,000	190,069,592	11.08%	6,855	

Notes: Details regarding the City's outstanding debt can be found in the notes to the financials statements.
See Demographic and Economic Statistics for personal income and population data.

The City of Winter Park, Florida
Table 10
Ratios of General Obligation Bonds Outstanding
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,		General Obligation Bonds	Percentage of Actual Taxable Value of Property		Per Capita
2002	\$	15,880,000	0.52%	\$	602
2003		14,845,000	0.44%		562
2004		14,355,000	0.30%		534
2005		13,630,000	0.27%		489
2006		12,885,000	0.23%		450
2007		12,120,000	0.18%		425
2008		11,330,000	0.15%		392
2009		10,520,000	0.14%		368
2010		9,685,000	0.13%		341
2011		8,700,000	0.15%		314

Source: City of Winter Park Finance Department

Note: There is no overlapping general obligation debt for which the City's property taxpayers are responsible.

The City of Winter Park, Florida
Table 11
Legal Debt Margin Information

There are no limitations placed upon the amount of debt the City may issue by either the City's Charter or code of ordinances or by the Florida State 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 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 index as published by the federal government.

The limitation, as adjusted, at September 30, 2011 is \$2,216,635

However, notwithstanding the foregoing in the second and third items above, voter referendum shall not be 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.

The City of Winter Park, Florida
Table 12
Community Redevelopment Agency
Tax Increment Revenue Bonds Coverage
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Tax Increment Revenue⁽¹⁾	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2002	\$ 717,106	\$ -	\$ 22,884	\$ 22,884	31.34
2003	846,861	-	5,942	5,942	142.52
2004	1,061,066	20,000	143,937	163,937	6.47
2005	1,428,223	225,000	235,110	460,110	3.10
2006	1,838,142	235,000	293,918	528,918	3.48
2007	2,536,662	351,924	416,460	768,384	3.30
2008	2,736,168	422,366	419,331	841,697	3.25
2009	3,283,329	436,948	400,498	837,446	3.92
2010	3,172,003	456,778	517,908	974,686	3.25
2011	2,309,577	791,868	718,129	1,509,997	1.53

Notes: (1) Tax Increment Revenue Notes are backed by the property tax revenue produced by the property tax rate of the City of Winter Park and Orange County applied to the increase in the taxable assessed values above the base year taxable assessed value multiplied by 95%.

The City of Winter Park, Florida
Table 13
Pledge Revenue Coverage
Water and Sewer Revenue Debt Coverage
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Gross Revenue		Less: Operation and Maintenance Expense		Net Pledge Revenue Available for Debt Services	Debt Service Requirements			Coverage
						Principal	Interest	Total	
2002	\$	17,620,410	\$	14,113,155	\$ 3,507,255	\$ 2,135,000	\$ 543,217	\$ 2,678,217	1.31
2003		19,851,316		15,541,546	4,309,770	1,365,000	1,236,061	2,601,061	1.66
2004		19,917,648		15,514,028	4,403,620	1,435,000	1,363,852	2,798,852	1.57
2005		23,373,807		16,695,487	6,678,320	975,000	2,993,007	3,968,007	1.68
2006		25,590,718		16,171,084	9,419,634	1,005,000	2,982,031	3,987,031	2.36
2007		27,221,990		17,160,641	10,061,349	1,035,000	2,980,168	4,015,168	2.51
2008		25,589,426		18,520,255	7,069,171	1,070,000	3,657,461	4,727,461	1.50
2009		25,441,139		18,534,852	6,906,287	1,105,000	3,214,962	4,319,962	1.60
2010		25,807,742		16,546,462	9,261,280	1,150,000	2,563,648	3,713,648	2.49
2011		26,847,541		16,109,450	10,738,091	2,410,000	3,284,962	5,694,962	1.89

Notes:

- 1 Schedule includes debt service requirements for Water and Sewer Revenue Bonds, Series 1994, 1996, 1998, 2002, 2004, 2009 and 2010.

The bonds and interest due thereon are payable from and secured by a prior lien upon a pledge of the net revenues derived by the City from the operation of the Water and Suburban Sewer System.

- 2 Gross Revenues are defined by the bond covenants as all income and earnings derived by the City from the ownership, operation, leasing, or use of the system and investment income, excluding impact fees and interest earned thereon.
- 3 Operation and maintenance expenses are defined as the cost of operation and maintenance as defined by the bond covenant, as current expenses, paid or accrued, less depreciation and amortization expenses.
- 4 Water and Sewer Revenue Bonds, Series 1994 and 1998, were retired early in January 2002. The principal and interest payments made at that time (\$1,620,000 and \$5,529, respectively) are not included in the above 2002 debt service requirements.

The City of Winter Park, Florida
Table 14
Electric Services Revenue Debt Coverage
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Gross Revenue	Less: Operation and Maintenance Expense	Net Pledge Revenue Available for Debt Services	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2002	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	N/A
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2005	17,938,691	16,992,314	946,377	-	935,796	935,796	1.01
2006	46,257,013	39,437,417	6,819,596	-	2,673,160	2,673,160	2.55
2007	49,694,293	39,067,324	10,626,969	575,000	2,629,729	3,204,729	3.32
2008	47,901,111	44,365,015	3,536,096	600,000	4,228,044	4,828,044	0.73
2009	54,774,922	44,042,317	10,732,605	625,000	3,350,348	3,975,348	2.70
2010	57,655,512	45,345,525	12,309,987	480,000	2,057,171	2,537,171	4.85
2011	53,560,437	38,783,305	14,777,132	1,430,000	2,680,183	4,110,183	3.60

Notes: 1 Schedule includes debt service requirements for Electric Revenue Bonds, Series 2005A, 2005B, 2007, 2009A, 2009B and 2010.

The bonds and interest due thereon are payable from and secured by a prior lien upon a pledge of the net revenues derived by the City from the operation of the Electric System.

2 Gross Revenues are defined by the bond covenants as all income and earnings derived by the City from the ownership, operation, leasing, or use of the system and investment income, excluding capital expansion and system improvement grants.

3 Operation and maintenance expenses are defined as the cost of operation and maintenance as defined by the bond covenant, as current expenses, paid or accrued, less depreciation and amortization expenses.

4 Pledge revenues are defined as gross revenues less operation and maintenance expense.

5 N/A: Information before 2005 is not applicable since Electric Operations started in June 2005.

The City of Winter Park, Florida
Table 15
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	City Population	Orange-County MSA Population	City Personal Income (Thousand)	City Per Capita Personal Income	Orange County Per Capita Personal Income	City Education		Unemployment Rate			
						High School Graduates	College Graduates	City of Winter Park	Orlando-Kissimmee MSA	Orange County	Florida
2002	26,377	955,865	\$ N/A	\$ N/A	\$ 27,075	N/A	N/A	3.0	5.7	5.7	5.7
2003	26,401	983,165	N/A	N/A	27,643	N/A	N/A	2.7	5.2	5.2	5.3
2004	26,880	1,013,937	N/A	N/A	29,042	N/A	N/A	2.4	4.4	4.5	4.7
2005	27,868	1,043,437	N/A	N/A	N/A	N/A	N/A	3.0	3.5	3.6	3.8
2006	28,620	1,079,524	N/A	48,449	N/A	3,432	11,992	2.6	3.1	3.1	3.3
2007	28,486	1,072,861	1,396,099	49,010	23,963	3,358	14,249	2.9	4.1	4.1	4.4
2008	28,921	1,084,185	1,174,135	40,598	23,776	2,686	8,033	5.0	6.5	6.4	6.9
2009	28,581	1,089,120	1,276,713	44,670	25,560	2,582	8,935	8.5	11.6	11.5	11.3
2010	28,434	1,110,993	1,485,193	52,233	28,117	3,071	10,368	9.1	11.8	11.8	12.1
2011	27,727	1,087,971	* 1,715,109	61,857	39,394	3,429	14,154	7.9	10.2	10.1	10.6

Sources: Information provided by Metro Orlando EDC and the Community Redevelopment Agency.

Unemployment rate from State of Florida, Department of Labor and Employment Security, Bureau of Labor Market Information.
(http://www.labormarketinfo.com) Statistical Programs\ LAUS-Local Area Unemployment Statistics\Get detailed Statistics\Monthly
Data Table per year (includes city estimate)

* Estimates from Metro Orlando EDC

Note: N/A - Information is not available.

The City of Winter Park, Florida
Table 16
Principal Employers
Current Fiscal Year

Employer	Type of Business	2011		
		Employees	City Rank	Percentage of Total City Employment
Florida Hospital Winter Park ¹	Health	1,433	1	4.54%
Rollins College	Education	698	2	2.21%
Orange County Schools ¹	Education	659	3	2.09%
City of Winter Park	Government	524	4	1.66%
Publix ¹	Food Retailer/Supermarket chain	450	5	1.42%
Bonnier ¹	Multi Platform media company	402	6	1.27%
Other Employers	Various	<u>27,419</u>		<u>86.81%</u>
Total Labor Force		<u><u>31,585</u></u> *		<u><u>100.00%</u></u>

Sources: Labor Force from State of Florida, Department of Labor and Employment Security, Bureau of Labor Market Information. (<http://www.labormarketinfo.com>) Statistical Programs\ LAUS-Local Area Unemployment Statistics\get detailed statistics\Monthly Data Table per year, Metro Orlando EDC, the Community Redevelopment Agency and CRA Dept.

¹ Estimates based on 2010 actuals.

* Total Labor Force methodology changed in 2011 to consider all employees within the City as the actual Labor Force.

Note: Employment data for previous years was not available.

The City of Winter Park, Florida
Table 17
Full-Time Authorized City Government Employees by Function
Last Ten Fiscal Years

Function/Program	Full-time authorized Employees as of September 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
City Commission	-	-	-	-	-	-	-	-	-	-
City Manager	4	4	4	4	4	4	4	3	3	3
City Clerk	2	2	2	2	2	2	2	2	2	2
Communications	2	3	3	4	4	4	4	3.5	3.5	3.5
Human Resources	2	3	3	3	3	4	4	4	4	4
Purchasing	4	4	4	4	4	4	4	3	3	3
Information Technology Services	-	-	7	7	7	7	7	7.5	7.5	7.5
Finance	9	9	9	9	9	10	10	9	9	9
Police	109	117	123	120	120	120	120	118	115	115
Fire	73	68	72	72	73	73	74	74	77	77
Public Works	45	47	47	41	36	36	36	34	34	35
Planning/Building & Code Enforcement	20	22	23	23	24	26	26	22	18	20
Parks/Recreation	75	82	82	83	85	85	85	74	72	74
Subtotal for General Fund	345	361	379	372	371	375	376	354	348	353
Special Revenue										
Stormwater Utility	21	21	21	21	25	27	27	21	21	21
Community Redevelopment	2	3	3	3	3	4	3	5	4	3
Subtotal for Special Revenue	23	24	24	24	28	31	30	26	25	24
Business-Type										
Water/Sewer Service	122	129	129	129	132	137	138	134	131	125
Electric Service	-	-	-	1	3	4	4	4	4	3
Golf Course	5	5	5	5	5	6	6	6	6	6
Subtotal for Business-Type	127	134	134	135	140	147	148	144	141	134
Internal Service										
Fleet	12	12	12	12	12	13	13	13	12	12
Information Technology Services	6	7	-	-	-	-	-	-	-	-
General Insurance	1	1	1	1	1	1	1	1	1	1
Subtotal for Internal Services	19	20	13	13	13	14	14	14	13	13
Total	514	539	550	544	552	567	568	538	527	524

Source: City Annual Budget

The City of Winter Park, Florida
Table 18
Operating Indicators by Function/ Program
Last Ten Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function										
Police⁽¹⁾										
Calls for Services	(1) 90,000	(1) 82,950	(1) 87,863	(1) 91,013	(1) 77,761	(1) 87,401	(1) 81,256	(1) 76,578	(1) 69,792	(1) 73,126
Average Response times	N/A	N/A	1:54	1:59	1:59	2:05	2:27	2:18	2:16	2:17
Felony & misdemeanor arrests	950	1,170	1,030	1,275	1,611	1,496	1,295	1,331	928	
Traffic accidents and citations	16,000	9,726	14,553	13,922	12,311	13,804	14,297	14,364	12,716	10,059
Fire⁽²⁾										
All Priority 1 EMS-Responses at 90% Performance (Minutes)	N/A	N/A	N/A	N/A	N/A	8:56	8:58	8:36	8:36	8:25
All Priority 1 EMD-Responses at 90% Performance (Minutes)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8:36	8:25
All Moderate structures-Fires Response Force at 90% (Minutes)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11:24	11:24
All High-Risk structures-Fires Response Force at 90% (Minutes)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20:00	20:00
Public Works										
Traffic Control										
New signs made/installed	N/A	N/A	250	342	560	731	1,022	1,802	1,989	532
Signs repaired	N/A	N/A	130	162	150	148	191	295	515	160
Environmental Protection										
Linear feet of new pipe installed	N/A	N/A	3,267	2,108	2,500	1,132	2,869	2,495	2,086	1,008
Linear feet of damaged pipe replaced	N/A	N/A	340	333	300	184	163	140	136	215
Standard inlets installed	N/A	N/A	32	35	20	15	28	20	40	15
Street sweepers (miles per week)	153	163	267	140	157	161	162	130	130	130
Leaves removed and hauled (tons)	N/A	N/A	930	1,020	1,160	1,469	2,035	1,462	1,750	2,700
Fleet										
Percent of entire fleet availability	95.60%	98.60%	98.70%	99.20%	99.04%	99.15%	99.21%	99.37%	99.11%	99.20%
Preventive maintenance completed	1,139	1,410	1,477	1,866	1,859	1,698	1,741	1,484	1,259	1,672
Building and Code Enforcement										
Permits issued	3,800	4,300	4,421	5,076	6,121	5,490	4,242	3,417	4,351	3,684
Construction value of permits issued (millions)	\$ 76	\$ 93	\$ 112	\$ 145	\$ 195	\$ 123	\$ 98	\$ 65	\$ 188	\$ 176
Parks and Recreation										
Youth Programs:										
Average hours of field use (hrs)	315	398	423	450	460	N/A	N/A	N/A	N/A	N/A
Average hours of field use for Summer Sport Camps (hrs)	3	3	12	12	13	0	0	0	0	0
Recreation facilities events per month	N/A	N/A	N/A	95	105	95	95	128	90	90

Source: Various City departments.

Notes:

⁽¹⁾ Provided for calendar year.

⁽²⁾ New Performance measure indicators adopted by City Commission in December 2010.

N/A - Information is not available.

City of Winter Park, Florida
Table 19
Supplemental Operating Indicators for:
Water & Sewer-Customers
September 30, 2011

		NUMBER OF WATER SYSTEM CUSTOMERS				
		06-07	07-08	08-09	09-10	10-11
Commercial:						
	Inside	1,730	1,715	1,692	1,719	1,680
	Outside	1,225	1,196	1,173	1,254	1,171
Multi-Dwelling:						
	Inside	407	359	355	357	349
	Outside	595	593	587	593	584
Public Authority:						
	Inside	225	222	224	224	215
	Outside	50	50	51	55	54
Residential:						
	Inside	10,597	10,799	10,741	10,705	10,668
	Outside	8,742	8,570	8,504	8,561	8,512
Total Inside		12,959	13,095	13,012	13,005	12,912
Total Outside		10,612	10,409	10,315	10,463	10,321
Total Customers		23,571	23,504	23,327	23,468	23,233
MAJOR WATER AND SEWER USERS						
(CONSUMPTION = 1,000 GALLONS)						
Inside City Limits						
	Rollins College					58,122
	Adventist Health Systems (Winter Park Hospital)					31,546
	Winter Park Towers					19,509
	Orange County					16,799
	Winter Park Town Center, LTD					14,867
	The Mayflower					12,777
	City of Winter Park					11,367
	Four Seasons Condo					9,600
	Calibre Bend LTD					8,913
	Frenchmen's Cove Apartments					8,143
	Regents Park of Winter Park					6,285
	Total Inside					197,928
Outside City Limits						
	Orange County Sewer & Water					69,540
	BVF/APTCO Winter Park/Empirian Bay, LLC					22,345
	ZMG Property Mgmt Division LLC					18,048
	Summerwalk Partners LLC					16,329
	Picerne Development Corp					15,312
	Azure Winter Park					15,162
	Equity Residential Properties					13,674
	Hidden Oaks Condo					13,211
	Whisper Lake Apt					12,126
	Florida Investment Prop, Inc.					11,447
	JRK Florida					11,429
	Total Outside					218,623
Total Consumption of Largest Users (Inside and Outside)						416,551

City of Winter Park, Florida
Table 20
Supplemental Operating Indicators for:
Water & Sewer Operation-Usage
September 30, 2011

ANNUAL WATER USAGE (thousands of gallons)					
	06-07	07-08	08-09	09-10	10-11
Commercial:					
Inside	612,386	565,431	482,064	447,019	474,680
Outside	463,152	431,177	411,329	364,375	369,323
Multi-Dwelling:					
Inside	152,401	150,294	142,725	133,140	137,326
Outside	440,886	431,576	402,206	387,960	391,472
Public Authority:					
Inside	90,832	89,407	89,144	77,034	79,811
Outside	7,971	11,861	8,824	6,798	8,232
Residential:					
Inside	1,523,409	1,415,378	1,022,428	1,218,845	1,383,608
Outside	743,504	699,442	654,231	611,227	646,218
Total Inside	2,379,028	2,220,510	1,736,361	1,876,038	2,075,425
Total Outside	1,655,513	1,574,056	1,476,590	1,370,360	1,415,245
Total Consumption	4,034,541	3,794,566	3,212,951	3,246,398	3,490,670

ANNUAL SEWER USAGE (thousands of gallons)					
	06-07	07-08	08-09	09-10	10-11
Commercial:					
Inside	301,659	290,746	260,345	256,021	258,306
Outside	242,409	238,398	226,896	200,757	199,697
Multi-Dwelling:					
Inside	128,614	132,265	121,577	117,109	119,375
Outside	358,095	353,277	326,650	327,662	328,943
Public Authority:					
Inside	20,190	22,081	20,900	24,665	21,834
Outside	3,509	3,636	4,308	3,901	4,855
Residential:					
Inside	535,470	526,526	521,569	532,186	554,006
Outside	330,556	319,235	307,640	299,250	309,782
Total Inside	985,933	971,618	924,391	929,981	953,521
Total Outside	934,569	914,546	865,494	831,570	843,277
Total Consumption	1,920,502	1,886,164	1,789,885	1,761,551	1,796,798

City of Winter Park, Florida
Table 21
Water and Sewer Rates, Fees and Charges
September 30, 2011

Inside the City Limits				
		Water		
	Water (Residential)	(Commercial/ Public Authority)	Water (Irrigation)	Sewer
	Rates per 1,000 gallons of consumption			
Block 1	\$ 0.92	\$ 0.79	1.94	\$ 5.11
Block 2	1.37	0.92	2.61	5.11
Block 3	1.94	1.37	3.33	5.11
Block 4	2.61	1.94	4.83	5.11
Block 5	3.33	2.61	4.83	5.11
Block 6	4.83	2.61	4.83	5.11
Base ERM Charge	8.62	8.62	8.62	10.19
Additional Unit Charge	3.15	3.15	3.15	6.27

Outside the City Limits				
		Water		
	Water (Residential)	(Commercial/ Public Authority)	Water (Irrigation)	Sewer
	Rates per 1,000 gallons of consumption			
Block 1	\$ 1.15	\$ 0.99	\$ 2.42	\$ 6.38
Block 2	1.72	1.15	3.27	6.38
Block 3	2.42	1.72	4.16	6.38
Block 4	3.27	2.42	6.03	6.38
Block 5	4.16	3.27	6.03	6.38
Block 6	6.03	3.27	6.03	6.38
Base ERM Charge	10.78	10.78	10.78	12.73
Additional Unit Charge	3.93	3.93	3.93	7.83

ERM = Equivalent Residential Meter

The monthly base charge is based on the size of the meter. The applicable Equivalent Meter Ratio in the table below multiplied by the Base ERM Charge above determines the monthly Base Charge.

Bills for water, sewer and irrigation service are determined using applicable rates in the table above and the block sizes in the table below based on meter size.

Block Structure Price Breaks by Meter Size:

		Usage Up To:		
		Block 1	Block 2	Block 3
Meter Size in Inches	Equivalent Meter Ratio	(1,000 gallons/month)	(1,000 gallons/month)	(1,000 gallons/month)
3/4	1	4	8	12
1	2 1/2	10	20	30
1 1/2	5	20	40	60
2	8	32	64	96
3	16	64	128	192
4	25	100	200	300
6	50	200	400	600

Notes:

- (1) Rates changes for the fee schedules are effective on October 1st of each year.
- (2) Rates presented on this table are effective for October 1st, 2010

City of Winter Park, Florida
Table 22
Supplemental Operating Indicators
for Electric Operations
September 30, 2011

ELECTRIC SYSTEM CUSTOMERS AND USAGE										
	06-07		07-08		08-09		09-10		10-11	
	# Customers	Killowatt Hours	# Customers	Killowatt Hours	# Customers	Killowatt Hours	# Customers	Killowatt Hours	# Customers	Killowatt Hours
Commercial:	2,151	226,892,337	2,198	226,274,226	2,343	214,119,612	2,374	214,827,096	2,165	212,212,990
Public Authority:	268	25,178,358	263	25,457,650	289	25,774,332	287	24,770,922	286	22,100,333
Residential:	11,453	188,690,175	11,484	188,394,378	11,496	187,143,449	11,464	199,406,133	11,413	191,429,281
Total Customers	13,872	440,760,870	13,945	440,126,254	14,128	427,037,393	14,125	439,004,151	13,864	425,742,604

MAJOR ELECTRIC USERS	
	Killowatt Hours
Rollins College	22,464,593
Adventist Health Systems (FL Hospital)	21,685,434
City of Winter Park	11,726,420
Orange County Schools	8,843,704
Embarq Florida Inc	7,722,753
Publix Super Markets	6,669,970
Mayflower Retirement Center, Inc	6,418,598
Prebysterian Retirement Center	5,033,422
250 Park Avenue Trustee, Inc	3,524,953
Charles H, Elizabeth Morse Genius	2,580,451
Whole Foods Market Group, Inc	2,018,020
CD90 Mercantile Plaza LTD	1,948,000
Regal Cinemas Inc, DIP	1,876,000
K Mart Corporation	1,765,572
Rotech Medichal Corporation	1,714,400
The Chesecake Factory	1,622,000
Orthopaedic Clinic PA	1,484,567
Mt Vernon Motor Lodge	1,437,120
Total Consumption of Largest Users	110,535,977

City of Winter Park, Florida

Table 23

Residential Electric Service Rates, Fees and Charges

September 30, 2011

Residential Rates		
Customer charge	\$ 9.35	per month
1st 1,000 kWh	\$ 0.064850	per kWh
All kWh above 1,000	\$ 0.076500	per kWh
Fuel Cost Recovery Factor, 1st 1,000 kWh	\$ 0.034260	per kWh
Fuel Cost Recovery Factor, all kWh above 1,000	\$ 0.044260	per kWh
Gross Receipts Tax	\$ 0.025641	
Franchise Fee	\$ 0.060000	
Electric Utility Tax	\$ 0.100000	

Service Charges		
Opening an account at a new service location	\$ 61.00	
Reconnect service	\$ 28.00	
Reconnect service after a disconnection for nonpayment or violation of a rule or regulation	\$ 40.00	
Reconnection after normal business hours	\$ 55.00	
Dishonored check	\$ 25.00	or 5% of the check amount, whichever is greater
Subsequent Re-establishment of service	\$ 10.00	

Lighting Service (LS)		
This service is available from dusk to dawn with various automatically controlled light fixtures		
Fixture and Maintenance Charge		Depends upon fixture type
Customer charges (per line of billing):		
Metered Accounts	\$ 3.49	per month
Non Metered Accounts	\$ 1.22	per month
Energy and Demand Charge	\$ 0.023490	per kWh
Fuel Cost Recovery Factor	\$ 0.048880	per kWh
Gross Receipts Tax	\$ 0.025641	
Franchise Fee	\$ 0.060000	
Electric Utility Tax	\$ 0.100000	

Notes

- (1) Rates changes are effective few times during the fiscal year.
- (2) Rates on this table became effective July 1, 2011.

City of Winter Park, Florida
Table 24
General Service Electric Rates, Fees and Charges
September 30, 2011

Non-Demand (GS, GP)		
Rates will also apply to Temporary Service (TS)		
Customer charges:		
Non Metered Accounts	\$	6.96 per month
Metered Accounts:		
Secondary Delivery Voltage	\$	12.34 per month
Primary Delivery Voltage	\$	156.08 per month
Energy and Demand Charge	\$	0.065520 per kWh
Fuel Cost Recovery Factor	\$	0.039420 per kWh
Gross Receipts Tax	\$	0.025641
Franchise Fee	\$	0.060000
Electric Utility Tax	\$	0.100000
Electric State Sales Tax	\$	0.070000 Commercial Only
Electric State Sales Tax Surcharge	\$	0.005000 Commercial Only

Non-Demand (100% Load Factor Usage (GS-1; GS-2)		
(For customers with fixed wattage loads operating continuously throughout the billing period)		
Customer charges:		
Non Metered Accounts	\$	7.26 per month
Metered Accounts	\$	12.88 per month
Energy and Demand Charge	\$	0.033090 per kWh
Fuel Cost Recovery Factor	\$	0.039420 per kWh
Gross Receipts Tax	\$	0.025641
Franchise Fee	\$	0.060000
Electric Utility Tax	\$	0.100000
Electric State Sales Tax	\$	0.070000 Commercial Only
Electric State Sales Tax Surcharge	\$	0.005000 Commercial Only

Demand (GSD-1)		
Rates will also apply to Temporary Service (TS)		
Applicable to any customer other than residential with a measurable annual kWh consumption of 24,000 kWh or greater per		
Customer charges:		
Secondary Delivery Voltage	\$	12.82 per month
Primary Delivery Voltage	\$	162.19 per month
Demand Charge	\$	4.480000 per kWh
Energy Charge	\$	0.037380 per kWh
Fuel Cost Recovery Factor	\$	0.039420 per kWh
Gross Receipts Tax	\$	0.025641
Franchise Fee	\$	0.060000
Electric Utility Tax	\$	0.100000
Electric State Sales Tax	\$	0.070000 Commercial Only
Electric State Sales Tax Surcharge	\$	0.005000 Commercial Only

Lighting Service (LS)		
Rate schedules available upon request		
Fixture and Maintenance Charge		Depends upon
Customer charges (per line of billing):		
Metered Accounts	\$	3.49 per month
Non Metered Accounts	\$	1.22 per month
Energy and Demand Charge	\$	0.023490 per kWh
Fuel Cost Recovery Factor	\$	0.039420 per kWh
Gross Receipts Tax	\$	0.025641
Franchise Fee	\$	0.060000
Electric Utility Tax	\$	0.100000
Electric State Sales Tax	\$	0.070000 Commercial Only
Electric State Sales Tax Surcharge	\$	0.005000 Commercial Only

Temporary Service (TS)		
(Rates from appropriate General Service schedules are applied)		
Applicable to any customer for temporary service such as displays, construction, fairs, exhibits and similar temporary		
Deposit required at the time of initiating service.		

Notes

- (1) Rates change on this table represents were approved effective on July 01,2011.

The City of Winter Park, Florida
Table 25
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function										
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	3	3	3	3	3	3	3	3	3	3
City Limits										
Square Miles	8.6	8.6	9.5	9.5	9.5	10	10	10	10	10
Streets										
Paved (miles)	107.5	123.0	123.0	123.0	124.0	133.0	133.0	133.0	133.0	133.0
Unpaved (miles)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Sidewalks (miles)	96.5	99.0	99.0	99.0	99.0	137.0	137.3	155.0	155.0	155.0
Bikepaths (miles)	23.3	23.3	23.3	23.3	23.3	23.3	23.3	23.3	23.3	23.3
Culture and Recreation										
Recreation centers	6	6	6	6	6	6	6	3	3	4
Major Parks	6	6	7	7	7	7	7	7	12	9
Mini Parks & playgrounds	73	73	73	73	73	73	73	67	45	45
Parks acreage	281	281	281	281	292	293	293	298	298	298
Fleet										
Vehicles and other heavy equipment	347	355	366	370	404	400	400	400	400	400
Water & Sewer										
Water Plants	4	4	4	4	4	4	4	4	4	4
Water mains (miles)	541	550	551	551	553	555	555	556	558	558
Water maximum capacity (thousands of gallons)	20,158	20,158	20,158	20,155	26,808	28,800	28,800	28,800	28,800	28,800
Deep wells	9	9	9	9	8	8	8	8	8	8
Sewer force mains (miles)	41.9	42.1	42.1	42.1	42.3	44	44	44	44	44
Sewer gravity lines (miles)	138	139	139	139	139	140	142	142	143	143
Lift stations	87	87	87	87	87	87	87	87	87	86
Stormwater stations	N/A	N/A	N/A	N/A	2	2	2	2	2	2
Disposal (Wastewater) plants	1	1	1	1	1	1	1	1	1	1
Electric										
Electric Substations	N/A	N/A	N/A	2	2	2	2	2	2	2

Sources: Various City departments

Note: N/A- Information is not available.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor, City Commission, and City Manager
of the City of Winter Park, Florida:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Winter Park, Florida as of and for the year ended September 30, 2011, which collectively comprise the City of Winter Park, Florida's basic financial statements and have issued our report thereon dated March 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Winter Park, Florida's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Winter Park, Florida's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Winter Park, Florida's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. [2011-03 and 2011-04]

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. [2011-01 and 2011-02]

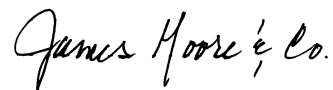
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Winter Park, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the City of Winter Park, Florida in a separate letter dated March 26, 2012.

The City of Winter Park, Florida's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City of Winter Park, Florida's responses and accordingly, we express no opinion on the responses.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of the State of Florida Office of the Auditor General, City Commission, management, others within the City, and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "James Moore & Co.".

Daytona Beach, Florida
March 26, 2012

JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133**

To the Honorable Mayor, City Commission, and City Manager
of the City of Winter Park, Florida:

Compliance

We have audited City of Winter Park, Florida's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Winter Park, Florida's major federal programs for the year ended September 30, 2011. The City of Winter Park, Florida's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Winter Park, Florida's management. Our responsibility is to express an opinion on the City of Winter Park, Florida's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Winter Park, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Winter Park, Florida's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

Internal Control Over Compliance

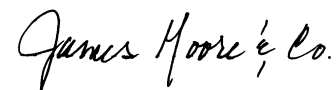
Management of the City of Winter Park, Florida is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Winter Park, Florida's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Winter Park, Florida's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The City of Winter Park, Florida's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City of Winter Park, Florida's responses and accordingly, we express no opinion on the responses.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of the City Commission, management, others within the City, the Auditor General of the State of Florida, and Federal and State awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "James Moore & Co.".

Daytona Beach, Florida
March 26, 2012

**INDEPENDENT AUDITORS' MANAGEMENT LETTER
REQUIRED BY CHAPTER 10.550, RULES OF THE STATE
OF FLORIDA OFFICE OF THE AUDITOR GENERAL**

To the Honorable Mayor, City Commission, and City Manager,
of the City of Winter Park, Florida:

We have audited the financial statements of the City of Winter Park, Florida, as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated March 26, 2012.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters, Independent Auditors' Report on Compliance with Requirements Applicable to each Major Federal Program and on Internal Control over Compliance, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated March 26, 2012, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports or schedule:

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report except as noted below. The finding below was included in each of the two preceding financial audit reports:

2009-01 Use of Service Organizations – During the testing of self-insurance activities, we noted the City utilizes several third-party service organizations to support critical financial functions. We also noted one of these organizations (for the general insurance fund activities) did not provide an independent audit of their internal controls. We recommend the City consider requiring service organizations to have an independent audit of their internal controls. This type of audit is commonly referred to as a Type II SOC 1 report. Based on discussions with City management, the City has switched to a different service organization for the year ending September 30, 2012. This new service organization has a Type II SOC 1 report.

Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the City of Winter Park, Florida complied with Section 218.415, Florida Statutes.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)4., Rules of the Auditor General, requires that we address violations of provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., Rules of the Auditor General, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) deficiencies in internal control that are not significant deficiencies. In connection with our audit, we did not have any such findings.

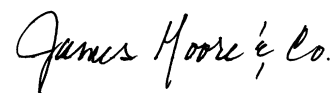
Section 10.554 (1)(i) 6., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government is disclosed in Note 1 of the basic financial statements. The City has no component units.

Section 10.554(1)(i)7.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City of Winter Park, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Section 10.554(1)(i)7.b., Rules of the Auditor General, requires that we determine whether the annual financial report for the City of Winter Park, Florida for the fiscal year ended September 30, 2011, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2011. In connection with our audit, we determined that these two reports were in agreement.

Pursuant to Sections 10.554 (1)(i) 7.c. and 10.556(7), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of the State of Florida Office of the Auditor General, City Commission, management, others within the City, and Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "James Moore & Co.".

Daytona Beach, Florida
March 26, 2012

**The City of Winter Park, Florida
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2011**

Federal Agency, Pass-Through Entity, Federal Program	CFDA Number	Grant / Contract Number	Award Amount	Federal Expenditures
<u>U.S. Department of Homeland Security</u>				
Pass-through State of Florida, Department of Financial Services, Division of Emergency Management				
Homeland Security Grant Program-2008-2009	97.067	09-DS-51-13-00-16-409	\$ 32,137	\$ 18,602
Homeland Security Grant Program-2009-2010	97.067	010-DS-39-13-00-16-414	21,846	7,313
Total U.S. Department of Homeland Security				<u>25,915</u>
<u>U.S. Department of Agriculture</u>				
Pass-through State of Florida, Division of Forestry				
ARRA Wildland Fire Management-Florida Forest Health Improvement Initiative	10.688	15971	18,000	18,000
Total U.S. Department of Agriculture				<u>18,000</u>
<u>U.S. Department of Energy</u>				
Pass-through State of Florida, Energy and Climate Commission				
ARRA State Energy Program- Clean Energy Project	81.041	ARS049	325,000	72,133
ARRA State Energy Program- Renewable Energy, Efficiency and Conservation Project	81.041	ARS011	360,207	198,693
Total U.S. Department of Homeland Security				<u>270,826</u>
<u>Federal Highway Administration</u>				
Pass-through State of Florida, Department of Transportation				
Highway Planning and Construction-Fairbanks Pedestrian & Lighting Improvements	20.205	APJ41	750,000	428,496
Highway Planning and Construction-Fairbanks Avenue Intersection Realignment	20.205	APU92	491,964	455,167
Highway Planning and Construction-Fairbanks Avenue Pedestrian Improvements	20.205	APJ41	250,000	235,062
Highway Planning and Construction-Design Howell Branch Road sidewalk improvements	20.205	427966-1-38-01	10,000	6,860
ARRA Highway Planning and Construction- Resurface of Phelps Avenue	20.205	AQ138	74,334	74,334
ARRA Highway Planning and Construction- Resurface of Lakemont Avenue	20.205	AQ222	237,229	237,229
Highway Planning and Construction-Fleet Peoples Park Multi-Use Trail	20.205	APY11	88,000	79,201
Total Federal Highway Administration				<u>1,516,349</u>
<u>U.S. Environmental Protection Agency</u>				
Pass-through State of Florida, Department of Environmental Protection				
Nonpoint Source Implementation Grants-Cortland Avenue Outfall Improvements	66.460	G0272	210,000	136,281
Total U.S. Environmental Protection Agency				<u>136,281</u>
<u>U.S. Department of Justice</u>				
Edwards Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-1668	10,917	10,917
Bulletproof Vest Partnership Program-OJP Vest Partnership	16.607	1121-0235	2,280	1,900
Total U.S. Department of Justice				<u>12,817</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 1,980,188</u></u>

NOTE 1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes federal awards activity of the City of Winter Park, Florida. Grant revenues are recognized only when allowable program costs have been incurred. This revenue recognition criteria for grants is applied to all funds. In addition, grant revenues are recognized in governmental funds when the availability criteria has been met. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

**THE CITY OF WINTER PARK, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Section I. Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

• Material weakness(es) identified X Yes No

• Significant deficiency(ies) identified that are not considered to be material weakness(es)? X Yes No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

• Material weakness(es) identified? Yes X No

• Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes X No

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes X No

Identification of major programs: CFDA No. 20.205, ARRA Federal-Aid Highway Program, Federal Lands Highway Program

CFDA No. 81.041, ARRA US Dept of Energy, Energy and Climate Commission

Dollar threshold used to distinguish between the type A and type B programs: \$300,000

Auditee qualified as a low-risk auditee? X Yes No

THE CITY OF WINTER PARK, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(Continued)

**Section II. Findings relating to the Financial Statements Which are Required to be Reported in
Accordance with *Government Auditing Standards***

2011-01 Recording of Accrued Interest Payable on Governmental Activities Debt:

During the analysis of the liabilities associated with debt related to the City's Governmental Activities, we noted the City had not recorded accrued interest payable for the government-wide Statement of Net Assets for the year ended September 30, 2011 or for any previous years. The adjustment required to accrue interest payable for Governmental Activities debt was approximately \$324,000 and \$381,000 for the years ended September 30, 2011 and 2010, respectively. The \$381,000 effect on the City's financial statements for the prior period ended September 30, 2010 has been disclosed in Note 19 to the financial statements. The City will continue to record the interest payable going forward.

2011-02 Compensated Absences Liability:

During analysis of the calculation of the City's compensated absences liability, it was determined the amount the City would be required to pay in retirement contributions on final payouts were not being included in the liability. As retirement contributions are earned in the period in which the associated compensated absence hours are earned by employees, this liability should be recorded each year. The adjustment required to increase the compensated absences liability for Governmental Activities was approximately \$551,000 and \$415,000 for the years ended September 30, 2011 and 2010, respectively. The \$415,000 effect on the City's financial statements for the prior period ended September 30, 2010 has been disclosed in Note 19 to the financial statements. The City will continue to include retirement contributions in the compensated absences liability going forward.

2011-03 Net Pension Obligation - Police and Firefighter Pension Plans:

According to the actuarial reports for both the police and firefighter pension plans, a net pension obligation (NPO) exists as of the years ended September 30, 2011 and 2010 totaling approximately \$1,270,000 and \$1,446,000, respectively. The NPO should be recorded as a liability in the Governmental Activities of the City. The adjustments required were to increase the liabilities and decrease net assets for Governmental Activities in the amounts disclosed above. The \$1,446,000 effect on the City's financial statements for the prior period ended September 30, 2010 has been disclosed in Note 19 to the financial statements. This liability will be adjusted as of each year end based on a roll forward of the NPO as disclosed in Note 16A to the financial statements.

2011-04 Special Assessments:

During the course of the audit, we discovered the City has several special assessment construction projects for which related special assessment revenue was previously accounted for on a cash basis. The adjustments required to correct the recording of special assessments affected two non-major governmental funds (Designations Trust Fund and Debt Service Fund) as well as the Governmental Activities of the City. Under both modified-accrual and full-accrual accounting, the full amount of the special assessment receivable should be recorded at the time the related construction project is complete. Under the modified-accrual approach, revenue is deferred and recognized each year based on the assessments that are currently due, while under the full-accrual approach, revenue is recognized in full at the time of completion of the underlying construction project. The adjustment required to increase the special assessment receivable and net assets for Governmental Activities was approximately \$3,600,000 for the year ended September 30, 2010. The \$3,600,000 effect on the City's financial statements for the prior period ended September 30, 2010 has been disclosed in Note 19 to the financial statements. The prior period effect on the two non-major governmental funds was approximately \$344,000. The City has created a template to summarize all special assessment construction projects going forward in order to appropriately account for the associated revenue and receivables.

**THE CITY OF WINTER PARK, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(Continued)**

Section III. Findings and Questioned Costs for Federal Awards:

None.

Section IV. Summary Schedule of Prior Audit Findings:

2010-01 Accounts Payable: Corrective action taken.

2010-02 Unrecorded Claims Payable for Self-Insured Health Insurance: Corrective action taken.

2010-03 Self Insurance Actuary Reports: Corrective action taken.



CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

32789-4386

March 26, 2012

To the Honorable Mayor and City Commission of the
City of Winter Park, Florida:

Re: Responses to Independent Auditors' Management Letter and
Schedule of Findings and Questioned Costs

City staff has developed the following responses to comments and
findings prepared by the independent auditors:

2009-01 Use of Service Organizations (repeat of prior year comment):

As noted in the auditors' comment, effective October 1, 2011, the City
began a contract with a third party service organization for paying
insurance claims that has a Type II SOC 1 report.

2011-01 to 2011-04 Prior Period Adjustments:

City staff is in agreement with these adjustments and will update as
appropriate in the future.

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Financial Report

For the Month of February (42% of fiscal year lapsed) Fiscal Year 2012

General Fund

The following items were noted in reviewing the financial results for the five months of FY 2012:

- The timing of property tax distributions is a bit ahead of last year but should be on target with the annual budget.
- Franchise fee revenues include only four months of solid waste and electric franchise fees. Both are comparable to one third of the annual budget.
- Electric utility taxes could be \$160,000 short of budget estimate due to lower fuel rates. Water utility taxes could be \$45,000 short of budget as realignment of water and sewer revenues as proposed in the rate study has not yet been implemented. Communications Services Taxes projected based on YTD receipts would be \$100,000 short of budget estimate.
- Business taxes are due October 1 of each year so the largest portion of this revenue has already been received.
- Building permit revenues are ahead of budget and the prior year at this early point in the fiscal year.
- Intergovernmental revenues are low in comparison to budget because the City had only received three months of half cent sales tax and local option gas tax through January 31. Based on these very early months, half cent sales tax would be about \$140,000 short of budget and state revenue sharing could be \$60,000 short of the budget estimate. Local option gas tax is on track to be \$10,000 ahead of budget.
- Charges for services now include the Golf Course. Golf course revenues increased total charges for services revenue for the first five months by \$168,922.
- Fines and forfeiture revenues are ahead of last year but behind budget. We are ahead because we did not begin collecting any red light traffic fine revenue until this past March. However, we are behind budget and will likely not catch up since not all planned intersections are active yet. We are saving money on the cost side since we are not paying for monitoring of these intersections. We could be \$250,000 short of our budget in this line. The first five months of traffic fines have actually been much better than anticipated. Based on the history of the last two years we only budgeted \$150,000. If these revenues remain at the current level, we will exceed this estimate by about \$60,000.
- Expenditures are generally in line with or below budget. Information Technology expenditures are ahead of budget due to the renewal of maintenance contracts at the beginning of the fiscal year.

- Revenues and spending will continue to be monitored and if it becomes necessary to adjust the budget an adjustment will be brought to the Commission for approval.

Community Redevelopment Agency Fund

The CRA was credited with tax increment revenue from both the City and County in December. The decrease in comparison to the prior year is due to the 4.79% decrease in valuation.

Charges for services revenue is from daily passes and sponsorships for the ice skating rink.

Annual principal payments and semiannual interest payments on CRA debt were paid in January.

Water and Sewer Fund

Revenues are comparable to budget and the prior year in total. Sales for the first five months in gallons are as follows:

	Sales in Thousands of Gallons for the Five Months ended February 28, 2011	Sales in Thousands of Gallons for the Five Months ended February 28, 2012	Difference	Percentage
Water	1,387,729	1,493,612	105,883	7.6%

Expenses are in line with budget.

Bottom line reflects a loss of \$368,989 for the first five months of the fiscal year.

Electric Services Fund

Sales in kWh are down 4.4% through February 29 in comparison to the same period in the prior year. Revenues are also less than last year due to the lower fuel cost recovery rates.

Expenses are in line with budget.

Bottom line reflects positive net income of \$2,262,775 for the first five months of the fiscal year.

The City of Winter Park, Florida
Monthly Financial Report - Budget vs. Actual
General Fund
Fiscal YTD February 29, 2012 and February 28, 2011
42% of the Fiscal Year Lapsed

	Fiscal YTD February 29, 2012						Fiscal YTD February 28, 2011			
	Actual		Budget				Actual	Budget		
	YTD	YTD %	Original Annual	Adjusted Annual *	Prorated Adj. Annual	Variance from Prorated Adj. Annual	YTD	Adjusted Annual	Prorated Adj. Annual	Variance from Prorated Adj. Annual
Revenues:										
Property Tax	\$ 11,975,592	201%	\$ 14,265,000	\$ 14,265,000	\$ 5,943,750	\$ 6,031,842	\$ 11,520,575	\$ 14,538,871	\$ 6,057,866	\$ 5,462,709
Franchise Fees	296,361	63%	1,132,500	1,132,500	471,875	(175,514)	376,348	1,130,000	470,833	(94,485)
Utility Taxes	2,183,167	75%	7,022,000	7,022,000	2,925,833	(742,666)	2,355,951	6,921,536	2,883,973	(528,022)
Occupational Licenses	435,111	227%	459,500	459,500	191,458	243,653	444,326	450,000	187,500	256,826
Building Permits	557,305	107%	1,249,050	1,249,050	520,438	36,867	386,206	1,033,800	430,750	(44,544)
Other Licenses & Permits	7,275	83%	21,000	21,000	8,750	(1,475)	9,065	20,000	8,333	732
Intergovernmental	1,738,965	67%	6,206,702	6,206,702	2,586,126	(847,161)	1,723,512	5,995,605	2,498,169	(774,657)
Charges for Services	1,903,874	93%	4,939,600	4,939,600	2,058,167	(154,293)	1,724,706	3,708,300	1,545,125	179,581
Fines and Forfeitures	265,820	52%	1,220,200	1,220,200	508,417	(242,597)	81,382	797,500	332,292	(250,910)
Miscellaneous	199,629	86%	556,457	556,457	231,857	(32,228)	85,983	504,610	210,254	(124,271)
Fund Balance	-	-	-	636,911	265,380	(265,380)	-	566,257	235,940	(235,940)
Total Revenues	19,563,099	125%	37,072,009	37,708,920	15,712,051	3,851,048	18,708,054	35,666,479	14,861,035	3,847,019
Expenditures:										
City Commission	11,184	120%	22,376	22,376	9,323	(1,861)	8,459	47,057	19,607	11,148
Legal Services - City Attorney	118,349	100%	240,236	284,236	118,432	83	156,627	172,800	72,000	(84,627)
Legal Services - Other	48,122	165%	110,000	70,000	29,167	(18,955)	50,046	70,000	29,167	(20,879)
Lobbyists	22,524	48%	116,000	112,000	46,667	24,143	27,533	112,000	46,667	19,134
City Management	185,740	91%	487,729	487,729	203,220	17,480	182,538	476,603	198,585	16,047
City Clerk	73,142	73%	239,071	239,071	99,613	26,471	77,383	229,966	95,819	18,436
Communications Dept.	160,534	86%	445,777	447,427	186,428	25,894	149,572	441,384	183,910	34,338
Information Technology Services	648,314	115%	1,225,601	1,353,592	563,997	(84,317)	584,003	1,399,459	583,108	(895)
Finance	325,930	97%	808,588	808,588	336,912	10,982	332,964	789,962	329,151	(3,813)
Human Resources	113,196	76%	357,565	357,576	148,990	35,794	115,008	300,859	125,358	10,350
Purchasing	70,687	82%	204,799	206,965	86,235	15,548	24,805	203,788	84,912	60,107
Planning & Community Development	221,988	66%	743,135	807,043	336,268	114,280	229,505	683,761	284,900	55,395
Building & Code Enforcement	504,690	94%	1,289,385	1,292,765	538,652	33,962	481,956	1,293,628	539,012	57,056
Public Works	2,619,832	88%	6,892,177	7,119,001	2,966,250	346,418	2,599,813	6,932,734	2,888,639	288,826
Police	4,489,223	88%	12,011,363	12,186,252	5,077,605	588,382	4,158,638	11,225,620	4,677,342	518,704
Fire	3,738,769	96%	9,334,614	9,345,829	3,894,095	155,326	3,503,020	8,656,723	3,606,968	103,948
Parks & Recreation	2,492,168	91%	6,561,341	6,586,218	2,744,258	252,090	2,148,770	5,944,994	2,477,081	328,311
Organizational Support	687,172	106%	1,550,212	1,550,212	645,922	(41,250)	631,755	1,411,212	588,005	(43,750)
Non-Departmental	-	-	197,000	397,500	165,625	165,625	-	2,171,404	904,752	904,752
Total Expenditures	16,531,564	91%	42,836,969	43,674,380	18,197,659	1,666,095	15,462,395	42,563,954	17,734,983	2,272,588
Revenues Over/(Under)										
Expenditures	3,031,535	-122%	(5,764,960)	(5,965,460)	(2,485,608)	5,517,143	3,245,659	(6,897,475)	(2,873,948)	6,119,607
Operating transfers in	3,279,307	93%	8,432,000	8,432,000	3,513,333	(234,026)	3,609,755	8,782,012	3,659,172	(49,417)
Operating transfers out	(1,027,725)	100%	(2,466,540)	(2,466,540)	(1,027,725)	-	(785,224)	(1,884,537)	(785,224)	-
Other Financing Sources/(Uses)	2,251,582	91%	5,965,460	5,965,460	2,485,608	(234,026)	2,824,531	6,897,475	2,873,948	(49,417)
Total Revenues Over										
Expenditures	\$ 5,283,117		\$ 200,500	\$ -	\$ -	\$ 5,283,117	\$ 6,070,190	\$ -	\$ -	\$ 6,070,190

* As adjusted through February 29, 2012

The City of Winter Park, Florida
Monthly Financial Report - Budget vs. Actual
Community Redevelopment Fund
Fiscal YTD February 29, 2012 and February 28, 2011
42% of the Fiscal Year Lapsed

	Fiscal YTD February 29, 2012						Fiscal YTD February 28, 2011			
	Actual		Budget				Actual	Budget		
	YTD	YTD %	Original Annual	Adjusted Annual *	Prorated Adj. Annual	Variance from Prorated Adj. Annual	YTD	Adjusted Annual	Prorated Adj. Annual	Variance from Prorated Adj. Annual
Revenues:										
Property Tax	\$ 2,090,102	238%	\$ 2,107,423	\$ 2,107,423	\$ 878,093	\$ 1,212,009	\$ 2,309,577	2,305,963	\$ 960,818	\$ 1,348,759
Intergovernmental	-	0%	-	-	-	-	-	-	-	-
Charges for services	132,365	0%	162,000	162,000	67,500	64,865	152,006	200,000	83,333	68,673
Miscellaneous	40,383	388%	25,000	25,000	10,417	29,966	9,463	117,200	48,833	(39,370)
Fund Balance	-	0%	147,983	1,039,263	433,026	(433,026)	-	7,625,256	3,177,190	(3,177,190)
Total Revenues	2,262,850	163%	2,442,406	3,333,686	1,389,036	873,814	2,471,046	10,248,419	4,270,174	(1,799,128)
Expenditures:										
Planning and Development	253,301	100%	594,983	605,283	252,201	(1,100)	255,894	644,908	268,712	12,818
Capital Projects	298,000	62%	265,000	1,145,980	477,492	179,492	2,979,630	7,526,235	3,135,931	156,301
Debt service	1,223,913	189%	1,550,823	1,550,823	646,176	(577,737)	1,160,647	1,506,081	627,534	(533,113)
Total Expenditures	1,775,214	129%	2,410,806	3,302,086	1,375,869	(399,345)	4,396,171	9,677,224	4,032,177	(363,994)
Revenues Over/(Under)										
Expenditures	487,636	3704%	31,600	31,600	13,167	474,469	(1,925,125)	571,195	237,997	(2,163,122)
Debt proceeds	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(13,167)	100%	(31,600)	(31,600)	(13,167)	0	(44,628)	(107,108)	(44,628)	-
Other Financing Sources/(Uses)	(13,167)	100%	(31,600)	(31,600)	(13,167)	(0)	(44,628)	(107,108)	(44,628)	-
Total Revenues Over/(Under)										
Expenditures	\$ 474,469		\$ -	\$ -	\$ -	\$ 474,469	\$ (1,969,753)	464,087	\$ 193,369	\$ (2,163,122)

* As adjusted through February 29, 2012

The City of Winter Park, Florida
Monthly Financial Report - Budget vs. Actual
Water & Sewer Funds
Fiscal YTD February 29, 2012 and February 28, 2011
42% of the Fiscal Year Lapsed

	Fiscal YTD February 29, 2012				Fiscal YTD February 28, 2011		
	YTD Actual	Original Budget	Adjusted Budget *	Adjusted %	YTD Actual	Adjusted Budget	Adjusted %
Operating Revenues							
Intergovernmental	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Charges for services	11,132,883	27,421,000	27,421,000	41%	10,734,499	27,129,592	40%
Total Operating Revenues	11,132,883	27,421,000	27,421,000	41%	10,734,499	27,129,592	40%
Operating Expenses:							
General and Administration	580,709	1,564,064	1,611,307	36%	571,127	1,434,592	40%
Operations	4,505,354	14,188,677	14,368,964	31%	4,662,058	14,450,260	32%
Facility Agreements	1,331,885	3,207,000	3,207,000	42%	1,090,096	3,530,000	31%
Depreciation & Amortization	2,024,800	-	-	0%	2,146,949	-	0%
Total Operating Expenses	8,442,748	18,959,741	19,187,271	44%	8,470,230	19,414,852	44%
Operating Income (Loss)	2,690,135	8,461,259	8,233,729	33%	2,264,269	7,714,740	29%
Nonoperating Revenues (Expenses):							
Investment earnings	96,288	143,200	143,200	67%	(41,685)	238,920	-17%
Debt Service - Principal	(1,039,583)	(2,495,000)	(2,495,000)	42%	(1,004,167)	(2,410,000)	42%
Debt Service - Interest	(1,405,831)	(3,559,463)	(3,559,463)	39%	(1,251,858)	(3,589,908)	35%
Miscellaneous revenue	1,050	-	-	0%	157	2,300	0%
Fund Balance	-	-	227,530	0%	-	-	0%
Total Nonoperating Revenues (Expenses)	(2,348,076)	(5,911,263)	(5,683,733)	41%	(2,297,553)	(5,758,688)	40%
Income (Loss) Before Operating Transfers	342,059	2,549,996	2,549,996	13%	(33,284)	1,956,052	-2%
Capital Contributions	87,325	-	-	0%	651,467	-	0%
Operating transfers in	-	-	-	0%	-	-	0%
Operating transfers out	(798,373)	(1,916,096)	(1,916,096)	42%	(815,022)	(1,956,052)	42%
Total Contributions and Transfers	(711,048)	(1,916,096)	(1,916,096)	37%	(163,555)	(1,956,052)	8%
Net Income	\$ (368,989)	\$ 633,900	\$ 633,900		\$ (196,839)	\$ -	

* As adjusted through February 29, 2012

The City of Winter Park, Florida
Monthly Financial Report - Budget vs. Actual
Electric Services Funds
Fiscal YTD February 29, 2012 and February 28, 2011
42% of the Fiscal Year Lapsed

	Fiscal YTD February 29, 2012				Fiscal YTD February 28, 2011		
	YTD Actual	Original Budget	Adjusted Budget *	Adjusted %	YTD Actual	Adjusted Budget	Adjusted %
Operating Revenues							
Charges for services - Fuel	\$ 6,160,333	20,960,714	20,960,714	29%	9,004,176	22,043,304	41%
Charges for services - Non-fuel and all Other Charges	11,766,681	31,781,314	31,781,314	37%	12,857,760	31,761,721	40%
Total Operating Revenues	17,927,014	52,742,028	52,742,028	34%	21,861,936	53,805,025	41%
Operating Expenses:							
General and Administration	484,432	1,206,446	1,212,942	40%	535,641	1,117,722	48%
Operations	1,922,617	8,460,761	9,159,341	21%	1,916,540	8,931,951	21%
Purchased Power Cost - Fuel	5,730,390	20,960,714	20,960,714	27%	8,407,853	22,720,000	37%
Purchased Power Cost - Non-fuel	2,387,325	8,464,055	8,568,436	28%	3,988,418	11,194,312	36%
Transmission Power Cost	735,952	2,203,674	2,203,674	33%	835,778	1,772,000	47%
Depreciation & Amortization	1,518,100	-	-	0%	1,462,613	-	0%
Total Operating Expenses	12,778,816	41,295,650	42,105,107	30%	17,146,843	45,735,985	37%
Operating Income (Loss)	5,148,198	11,446,378	10,636,921	48%	4,715,093	8,069,040	58%
Nonoperating Revenues (Expenses):							
Investment earnings	(28,378)	(70,000)	(70,000)	41%	(81,389)	(115,000)	71%
Debt Service - Principal	(677,083)	(1,625,000)	(1,625,000)	42%	(593,750)	(1,425,000)	42%
Debt Service - Interest	(1,158,941)	(3,256,978)	(3,256,978)	36%	(1,138,764)	(3,564,711)	32%
Miscellaneous revenue	6,828	-	-	0%	1,182,495	-	0%
Fund Balance	-	-	809,457	0%	-	-	0%
Total Nonoperating Revenues (Expenses)	(1,857,574)	(4,951,978)	(4,142,521)	45%	(631,408)	(5,104,711)	12%
Income (Loss) Before Operating Transfers	3,290,624	6,494,400	6,494,400	51%	4,083,685	2,964,329	138%
Operating transfers in	-	-	-	0%	-	-	0%
Operating transfers out	(1,027,849)	(2,923,200)	(2,923,200)	35%	(1,185,720)	(2,964,329)	40%
Total Operating Transfers	(1,027,849)	(2,923,200)	(2,923,200)	35%	(1,185,720)	(2,964,329)	40%
Net Income (Loss)	\$ 2,262,775	\$ 3,571,200	\$ 3,571,200		\$ 2,897,965	\$ -	

* As adjusted through February 29, 2012

REGULAR MEETING OF THE CITY COMMISSION
March 26, 2012

The meeting of the Winter Park City Commission was called to order by Mayor Kenneth Bradley at 3:31 p.m. in the Rachel D. Murrah Civic Center, 1050 West Morse Boulevard, Winter Park, Florida.

The invocation was provided by Pastor David Smith, First Christian Church, followed by the Pledge of Allegiance.

Members present:

Mayor Kenneth Bradley
Commissioner Steven Leary
Commissioner Sarah Sprinkel
Commissioner Carolyn Cooper
Commissioner Tom McMacken

Also present:

City Manager Randy Knight
City Attorney Larry Brown
City Clerk Cynthia Bonham
Deputy City Clerk Michelle Bernstein

Approval of the agenda

Motion made by Commissioner McMacken to approve the agenda; seconded by Commissioner Sprinkel and approved by acclamation with a 5-0 vote.

Mayor's Report

- a. Appointment of 'Wired for Winter Park' Task Force

Mayor Bradley advised that he will schedule the appointments at the next meeting.

Mayor Bradley advised that the April 9 Commission meeting will be held at the Winter Park Community Center, 721 West New England Avenue.

Mayor Bradley said that he had the honor of attending a celebration for Ruth Leiber, a Winter Park resident who was celebrating her 110th birthday last week.

Mayor Bradley reminded everyone to submit their board applications if they would like to be considered for our boards. He noted that there is no deadline; however, the appointments will be made sometime during April or May.

City Manager's Report

- a. Strategic Planning Session agenda discussion

City Manager Knight advised that the Strategic Planning meeting is scheduled to start at 9:15 a.m. on April 4 and that the facilitator Marilyn Crotty will have to depart at 3:00 p.m. The Commission agreed to carry on without her and end the meeting at 5:00 p.m. if needed. Mr. Knight noted that staff will be in attendance for comments and questions.

A brief discussion ensued regarding the draft agenda. The agenda was modified after a consensus of the Commission. The Commission agreed to discuss the undergrounding strategy (water/sewer/electric) if time allows or they will address it at a later date. Commissioner Sprinkel suggested that an updated project list be provided so they can keep track of the items. City Manager Knight advised that the backup information for the agenda will be sent out by the end of this week.

City Manager Knight announced that the Martin Luther King Task Force scheduled their first community public hearing for 6:00 p.m. on April 10 at the Community Center to discuss the naming opportunities. A follow up public hearing is scheduled for 7:00 p.m. on April 24 at the Mt. Moriah Missionary Baptist Church, 421 S. Pennsylvania Avenue.

City Manager Knight announced that the April edition of "Florida Trend" magazine featured Winter Park. He encouraged everyone to read the article. Mayor Bradley noted that the New York Times had a great article featuring Winter Park this past week.

City Manager Knight answered questions and provided a status of the Mead Garden lease agreement. He noted that they have presented several concepts to the Parks and Recreation Board and both parties are working diligently to finalize the operations agreement.

City Attorney's Report

No items.

Non-Action Item

a. Annexation agreement for Ravaudage – Home Acres

Planning Director Jeff Briggs provided background. He noted that the first reading of the annexation ordinance for the 54 acres of Ravaudage - Home Acres has been advertised for the April 9th City Commission meeting. As part of that voluntary annexation request by Benjamin Partners, Ltd. is the request for an annexation agreement. Staff brought this forward as a non-action item so that any issues or concerns can be discussed and potentially resolved prior to the April 9th meeting.

The major points of the annexation agreement are as follows:

1. Commitment to honor and be governed by the Planned Development zoning provisions granted by Orange County (including all waivers and conditions attached thereto). City cannot diminish the entitlements or place more restrictive requirements upon the project at the time the City adopts our municipal zoning.
2. Concurrence to advertise and hold public hearings (when requested) on the street abandonments necessary for the development of Ravaudage. The agreement does

not and cannot bind those future decisions but it does lay out the intent for the development program.

3. Allows for administrative (staff) subdivision approvals. The concept is that the building pads will be sold but the common areas, parking lots, etc. will be in the ownership of the developer or CDD so that staff can provide those subdivision approvals for the building pads.
4. Binds the developer (Benjamin Partners, Ltd.) to the new traffic signals that are critical to the project.
5. Requests the ability to burn debris.

Applicant Dan Bellows, Benjamin Partners, Ltd. and Attorney Kim Booker, Booker and Associates provided a brief summary. They answered questions pertaining to the annexation and de-annexation of this multi-jurisdictional CDD.

Attorney Brown provided legal counsel regarding the proposed language in the annexation agreement concerning entitlements and limitations of remedies.

Commission discussion ensued regarding property owner rights, the process for notice to owners and impact fees. Discussed was the burning of debris and it was recommended to remove section 6(a) from the agreement. The Commission asked that Mr. Briggs and Attorney Brown work with the applicant's attorney, Booker & Associates to finalize the document utilizing their comments and recommendations.

Consent Agenda

- a. Approve the minutes of 3/12/12.
- b. Approve the following purchase and contracts:
 1. PR 148908 to Associated Consulting, International, Inc. (ACi); Architectural/Engineering Services for the train station; \$72,045.00
 2. Continuing services contract with Bellomo-Herbert & Company, Inc. for RFQ-2-2012, Professional, Architectural & Engineering Services (Discipline: Parks & Recreation) and authorize the Mayor to execute the contract.
 3. Continuing services contract with Le-Huu Partners for RFQ-2-2012, Professional, Architectural & Engineering Services (Discipline: Parks & Recreation) and authorize the Mayor to execute the contract.
 4. Continuing services contract with Environmental Research & Design, Inc. for RFQ-2-2012, Professional, Architectural & Engineering Services (Discipline: Lake Management) and authorize the Mayor to execute the contract.
 5. Continuing services contract with Matern Professional Engineering for RFQ-2-2012, Professional, Architectural & Engineering Services (Discipline: Green Planning & Engineering) and authorize the Mayor to execute the contract.
 6. Continuing services contract with Shaw Environmental & Infrastructure, Inc. for RFQ-2-2012, Professional, Architectural & Engineering Services (Discipline: Green Planning & Engineering) and authorize the Mayor to execute the contract.
 7. Continuing services contract with Southeastern Surveying & Mapping Corporation for RFQ-2-2012, Professional, Architectural & Engineering

- Services (Discipline: Survey Services) and authorize the Mayor to execute the contract.
8. Continuing services contract with Kelly, Collins & Gentry, Inc. for RFQ-2-2012, Professional, Architectural & Engineering Services (Discipline: Roadway Design) and authorize the Mayor to execute the contract.
 9. Amendment 1 for Electronic Security Access & Monitoring System of Public Safety Complex with Stanley Convergent Security Solutions, Inc. (IFB-2-2009) and authorize the Mayor to execute the Amendment.
 10. Work authorization for Associated Consultant International, Inc. (ACi) for Architectural/Engineering Services for train station.
 11. Piggybacking the Clay County contract 08/09-3 with MUSCO Sports Lighting, LLC for various equipment and amenities for parks and playgrounds; and authorize the Mayor to execute the Piggyback Contract.
- c. Approve the amendment of the development agreement and re-execution of the air space agreement for the 444 W. New England and 362 S. Pennsylvania Avenue buildings. **PULLED FOR DISCUSSION, SEE BELOW**
 - d. Approve the budget adjustment of \$15,000 to appropriate overtime reimbursement for Police Department's participation in the Immigration and Customs Enforcement (ICE) Task Force.
 - e. Approve the budget adjustment of \$6,000 to appropriate fees collected for fire inspector training for that purpose.

Motion made by Commissioner McMacken to approve the Consent Agenda items 'a', 'b.1' - 'b.11', 'd' and 'e'; seconded by Commissioner Sprinkel and carried unanimously with a 5-0 vote.

Consent Agenda Item 'c' – Approve the amendment of the development agreement and re-execution of the air space agreement for the 444 W. New England and 362 S. Pennsylvania Avenue buildings.

Commissioner McMacken asked for clarification. Planning Director Jeff Briggs explained that the first amendment replaces the sketch with a new "as-built" sketch so that the public record accurately reflects the location of the access path.

Motion made by Commissioner McMacken to approve Consent Agenda item 'c'; seconded by Commissioner Sprinkel and carried unanimously with a 5-0 vote.

Action Items Requiring Discussion

- a. Fee Waiver request for the Crealde' School of Art Annual Benefit Auction

Parks and Recreation Director John Holland explained that the Crealde' School of Art Executive Director Peter Schreyer, approached the Parks and Recreation Department requesting a use fee waiver for their 16th Annual Benefit Auction at the Winter Park Community Center. Crealde' also asked to be placed on the City's

"Annual Events" listing of specific events that are not charged Parks and Recreation facility or park rental fees. Mr. Holland advised that the Parks and Recreation policy does not consider the waiving of use fees for weekend events.

Following Commission discussion, **motion made by Commissioner Sprinkel to approve the waiver for this year; seconded by Commissioner McMacken.**

Upon further discussion regarding how much money should be set aside for City annual events, a suggestion was made to possibly implement a not to exceed dollar amount in the budget. They also discussed what organizations should be granted assistance and that some sort of criteria should be met in order to receive assistance from the City. The Commission advised that the appropriate time to address this issue is during the budget season.

Crealde' President of the Board Cecelia Bonifay provided a brief background regarding their organization and the numerous contributions they offer to the community. She said they would appreciate the support from the City.

Mary Daniels, 650 Canton Avenue, explained that Crealde' plays a big role in the community and asked the City to support their efforts.

Woody Woodall, Vice Chairman of the Parks and Recreation Board, said the board will revise their policy regarding these types of requests if the Commission directs them to do so. He encouraged the Commission to approve it.

Lurline Fletcher, 790 Lyman Avenue, urged the Commission to approve the request as Crealde' creates a positive impact on all lives in the community.

Wes Featherson, Board member of Crealde', said he would like for this event to be brought back to the City Center and encouraged their support.

Upon a roll call vote, Mayor Bradley and Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. The motion carried unanimously with a 5-0 vote.

Public Comments

No public comments were made.

A recess was taken from 5:01 p.m. to 5:16 p.m.

- b. Approval of four objectives designed to set the agenda for the Central Florida ULI Technical Assistance Panel (TAP) two-day workshop for the West Fairbanks area

Assistant CRA Director Peter Moore explained that staff received approval by the City Commission to move forward with a ULI TAP for the West Fairbanks Avenue.

Staff worked with ULI staff and advisors over the past two weeks to create four objectives for the Panel's evaluation (see attached). The objectives provide an appropriate framework for the anticipated two day workshop in May by ULI experts.

Motion made by Commissioner Leary to approve the four objectives; seconded by Commissioner Sprinkel.

A brief discussion ensued regarding the four objectives.

Manager of Urban Land Institute (ULI) Mark Loeb answered questions and explained the process concerning the selection of panelists and/or specialists, the briefing book and how they will utilize their best practices to formalize their opinions and recommendations.

Mr. Moore advised that following approval of the objectives, the next steps include setting the workshop agenda, gathering the background information for the briefing book and selecting the panelists. Staff anticipated the panel moving forward around the third week of May 2012.

Lisa Coney, 1350 W. Fairbanks Avenue, representing the Fairbanks Avenue Merchants & Neighborhood Association said the City has spent an enormous amount of time, effort and money on the West Fairbanks Avenue improvements. She supports ULI's involvement and asked that the stakeholders be invited to the meetings so they can provide input.

City Manager Knight advised that the sewer improvements to Fairbanks Avenue has started and will go out to bid at the end of this month or the first part of April.

Upon a roll call vote, Mayor Bradley and Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. The motion carried unanimously with a 5-0 vote.

Public Hearings

- a. Adoption of fee schedule effective April 1, 2012

City Manager Knight provided background and answered questions.

Motion made by Commissioner Leary to adopt the fee schedule effective April 1, 2012; seconded by Commissioner McMacken. No public comments were made. **Upon a roll call vote, Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. Mayor Bradley voted no. The motion carried with a 4-1 vote.**

- b. Request of Winter Park Town Center LTD: Conditional use approval to build a bank and new restaurant with drive-thru as a redevelopment of the former Border's Books at the Winter Park Village, 500 N. Orlando Avenue.

Quasi-judicial disclosures were made by the Mayor and Commissioners as follows: Mayor Bradley spoke with a reporter and staff sent information via email; Commissioner McMacken spoke with staff; Commissioner Cooper spoke with Larry Adams with ACi and attempted to have a conversation with Mr. Rutledge with Casto by leaving him a message; Commissioner Sprinkel spoke with Jim Barnes of Bank First; and Commissioner Leary spoke with a reporter and attended a P&Z meeting.

Planning Director Jeff Briggs explained the request for conditional use approval to redevelop the Borders books site at the corner of Webster and Orlando Avenues. The redevelopment would demolish the existing 25,000 s.f. Borders Bookstore building and rebuild a new 4,874 s.f. branch bank facility; and a second building with 7,200 s.f. of retail space plus a "coffee" restaurant of 1,800 s.f. with a drive-thru lane. This was a conditional use because of the two drive-in components. Mr. Briggs provided information regarding parking, traffic circulation, stormwater retention, architecture and landscaping. He answered questions.

James Conroy, Executive Vice President of Development for Casto, answered questions regarding the existing trees on the property and advised that they are in good condition and will be relocated.

Mayor Bradley shared his concerns with potential changes being made after board approval had been given and inquired about the process. Mayor Bradley asked Attorney Brown to provide information on this issue and address it under his report in a future meeting. Attorney Brown acknowledged the request.

Motion made by Commissioner Leary to approve the conditional use; seconded by Commissioner Sprinkel. No public comments were made. **Upon a roll call vote, Mayor Bradley and Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. The motion carried unanimously with a 5-0 vote.**

- c. RESOLUTION NO. 2105-12: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER PARK, FLORIDA, TO EXECUTE A PUBLIC TRANSPORTATION JOINT PARTICIPATION AGREEMENT WITH THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION FOR ARTWORK THAT IS PROCURED, DESIGNED, MANUFACTURED AND INSTALLED AT THE WINTER PARK TRAIN STATION/AMTRAK STATION

Attorney Brown the resolution by title.

Motion made by Commissioner Cooper to adopt the resolution; seconded by Commissioner Sprinkel. City Manager Knight provided background information and answered questions regarding advertising the call for artists, the selection process and the reimbursement amount of \$6,500 for the project.

Peter Schreyer, Executive Director of Crealde' shared his frustrations with the deadline being too short. He hoped the City will implement a 3 month application deadline the next time to allow the artists to formalize a budget and sketches.

Upon a roll call vote, Mayor Bradley and Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. The motion carried unanimously with a 5-0 vote.

- d. AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA RELATING TO BUILDINGS; AMENDING CHAPTER 22 TO INCORPORATE THE FLORIDA BUILDING CODE WITH CERTAIN ADMINISTRATIVE AND TECHNICAL AMENDMENTS WHICH INCLUDE A FIRE SPRINKLER REQUIREMENT AS THE WINTER PARK BUILDING CODE; DESIGNATING APPLICABLE WIND DESIGN CRITERIA; UPDATING THE PROPERTY AND BUILDING MAINTENANCE CODE WITH AMENDMENTS; REVISING CLASSES OF CERTAIN CODE ENFORCEMENT CITATIONS; AND PROVIDING AN EFFECTIVE DATE. First Reading

Attorney Brown the ordinance by title.

Building and Code Enforcement Director George Wiggins explained that every three years the Florida Building Commission updates the Florida Building Code with new or amended modifications and new referenced standards brought forward into a newer code version of the International Building Codes that form the base of the Florida Building Code. Similarly, the International Property Maintenance Code is updated in three year cycles. Mr. Wiggins noted that the text of the ordinance has changed little except in the areas where modifications were made.

Mr. Wiggins answered questions regarding the local administrative provisions in the code pertaining to noise on construction sites and notice of demolition activity. The Commission shared their concerns about adding additional provisions in the codes as they do not want to make the code stricter or more difficult than it already is.

Attorney Brown provided legal counsel and said one option would be to add additional conditions into the existing noise ordinance.

Motion made by Commissioner Cooper to accept the ordinance on first reading with the condition that the language they have discussed here tonight is worked out between the building official and the City Attorney; seconded by Mayor Bradley. No public comments were made. **Upon a roll call vote, Mayor Bradley and Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. The motion carried unanimously with a 5-0 vote.**

City Commission Reports:

a. Commissioner Leary

Commissioner Leary thanked the Track Shack for holding their 35th Road Race in the City and shared his excitement with being able to start the 2 mile race. He thanked both the Fire and Police Departments for keeping everything flowing smoothly.

b. Commissioner Sprinkel

Commissioner Sprinkel congratulated the new superintendent of Orange County Public Schools Barbara Jenkins who is from the City, graduated from Winter Park High School, became a kindergarten teacher and then a principal at Brookshire Elementary.

Motion made by Commissioner Sprinkel for a resolution of appreciation to Barbara Jenkins and welcoming her to her new position; seconded by Commissioner Leary and approved by acclamation with a 5-0 vote.

Commissioner Sprinkel encouraged everyone to attend the 60th anniversary celebration concert hosted by WPRK 95.1-FM. The free event will be held at The Green at Rollins College on Saturday, April 7 from 12-10 p.m.

c. Commissioner Cooper

Commissioner Cooper said she attended the Florida Heritage award ceremonies in Tallahassee last week and saw Louis Roney receive his award. She also learned that another resident, Lt. General James Gavin was recognized whereby his wife and widow, Mrs. Gavin received his award. She asked if the City could pay homage to Mrs. Gavin at a future meeting. The request was acknowledged.

d. Commissioner McMacken

1. Landscape code enforcement

Commissioner McMacken said he had the opportunity to use the "red phone" button on the City's website this past weekend to report a huge tree limb that fell down in his neighborhood. He thanked the police and forestry departments for their quick response.

Commissioner McMacken asked how the City enforces/addresses the landscape requirements for new projects in the long term that are enacted through Board approvals. He asked staff to follow up and provide a response.

e. Mayor Bradley

1. Complete management plan review, including current contracted services, etc.

Mayor Bradley spoke about achieving the overall vision of the City and handed out a "benchmarking review" document (see attached). He said he would like to make sure that the key aspects of our City and our governance indicators are achieved. He suggested that they talk about this when discussing "performance indicators" at the strategic planning session and also suggested that they perform a review of the major plans and ordinances that govern our City as well as the budget. He also shared his concerns with the West Meadow and wanted to figure out a way that it either becomes a meadow or a parking lot but it cannot be both.

Mayor Bradley thanked staff for an outstanding job at the Sidewalk Art Festival and the road race.

Mayor Bradley mentioned the BID process and said once the shop owners and merchants have completed their review he would like for this item to come back to the Commission so they can address any concerns prior to budget discussions.

Mayor Bradley reminded everyone that the next Commission meeting will be held at the Winter Park Community Center, 721 West New England Avenue.

The meeting adjourned at 6:40 p.m.

Mayor Kenneth W. Bradley

ATTEST:

City Clerk Cynthia S. Bonham



city commission agenda item

item type	Consent Agenda	meeting date	April 9, 2012
prepared by department division	Purchasing Division	approved by	<input checked="" type="checkbox"/> City Manager <input type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A		
		final vote	

Purchases over \$50,000

	vendor	item background	fiscal impact	motion recommendation
1.	Brown & Brown of Florida, Inc.	City Property Insurance Renewal (April 2012 – 2013)	Total expenditure included in approved FY12 budget. Amount: \$294,663.81	Commission approve PR 149001 to Brown & Brown Insurance for city property insurance renewal.
<p>The City's agent of record solicited quotes from 23 insurance carriers, and received options from the incumbent carrier for alternate deductibles and Named Storm limitations. Many carriers were unable to consider on a primary (first \$5 million of exposure) basis, and those who could consider the primary layer were not competitive with the renewal being offered by C.N.A.</p> <p>The City has successfully negotiated C.N.A. coverage enhancements over the past several years (for example, Blanket coverage, a 3% wind deductible and limited Flood & Earthquake coverage). Renewing with the existing carrier is most favorable based on price, coverage and the ability to maintain a 3% wind deductible, which is currently very difficult and costly to obtain in the Property market. See item 3 below.</p>				

Contracts

	vendor	item background	fiscal impact	motion recommendation
2.	Turner Construction Company	Owner Direct Purchase (ODP) Change Order Reconciliation COR-034 to Reverse Previous ODP Deductive Overages for the Community Center (RFQ-17-2009)	Change order cost included in project original GMP. Amount: \$54,523.00	Commission approve Change Order COR-034 to Community Center contract (RFQ-17-2009) with Turner Construction Company and authorize the Mayor to execute the change order document.
<p>The City contracted with Turner Construction Company for the Design-Build of Winter Park Community Center on August 24, 2009. During that process, deductive change orders were issued to the City by Turner Construction crediting materials and equipment based upon the anticipated cost of the purchase. (Materials and equipment for the project were procured by Owner Direct Purchase for cost savings.) This change order (COR-034) reverses the overages credit to the City by prior ODP deductive change orders: CO #3, CO#6, CO#9, CO#10.</p>				
3.	Brown & Brown of Florida, Inc.	Commercial Property Insurance Application		Commission authorize the Mayor to sign Commercial Property Insurance Application.
See item 1 above.				



city commission agenda item

item type	Consent Agenda	meeting date	April 9, 2012
prepared by	Lena Petersen	approved by	<input checked="" type="checkbox"/> City Manager
department	Public Works		<input checked="" type="checkbox"/> City Attorney
division	Stormwater Division		<input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A		
		final vote	

Subject – Approval to enter into grant funding agreement with the Florida Department of Environmental Protection (FDEP) for construction of the: 1) Park North Subdivision West Exfiltration System, 2) Pansy Avenue Stormwater Exfiltration System, and 3) Canton Avenue Stormwater outfall Improvements Projects. Grant agreements total: \$384,000.

Motion | recommendation – Approval to execute agreement

Background – Public Works Stormwater Division/Grants Management submitted application for the above referenced projects to FDEP for funding under the FY 2011 Section 319 Nonpoint Source Management Grant Program. Winter Park has been awarded the maximum 60% grant funding; 40% City in-kind match. That breakdown is as follows:

Park North Subdivision West Exfiltration

Project Total: \$250,000.

FDEP Grant 60%: \$150,000.

CWP Match 40%: \$100,000.

Pansy Avenue Stormwater Exfiltration

Project Total: \$240,000.

FDEP Grant 60%: \$144,000.

CWP Match 40%: \$96,000.

Canton Avenue Stormwater Outfall Improvement

Project Total: \$150,000.

FDEP Grant 60%: \$90,000.

CWP Match 40%: \$60,000.

Alternative/other considerations – 100% funding by stormwater capital improvement accounts/stormwater utility fees

Fiscal Impact – 40% (\$256,000) total cost match of combined in-kind services and stormwater utility fees

Long-term Impact - Stormwater management and lake water quality improvements

Strategic Objective - Quality Infrastructure



city commission agenda item

item type	Consent Agenda	meeting date	April 9, 2012
prepared by	Jerry Warren, Director	approved by	<input checked="" type="checkbox"/> City Manager
department	Electric Department		<input type="checkbox"/> City Attorney
division			<input type="checkbox"/> N/A
board approval	Utilities Advisory Board	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A	9-0 final vote

subject

Fuel adjustment stabilization

motion | recommendation

Approve the proposed modifications to the City of Winter Park's RATE SCHEDULE BA-1 BILLING ADJUSTMENTS (see attached)

background

The proposed changes to the Billing Adjustments (fuel adjustment) tariff are intended to provide staff flexibility in the timing of applying under-recovery charges or over-recovery refunds in the fuel adjustment calculation to better manage swings in the fuel adjustment charge made to the city's electric customers.

On May 9, the City Commission voted to return \$1 million of Nuclear Electric Insurance, Ltd. (NEIL) refunds to Winter Park electric customers and to retain the balance of NEIL refunds for fuel adjustment stabilization. At that time staff expected the balance of NEIL refunds to be approximately \$500,000 including November and December 2010 which had not yet been distributed. Since that time, the November 2010 refund has been received, but Progress Energy and NEIL are still negotiating the December refund. To date the December 2010 refund has not been distributed. The balance of NEIL refunds currently possessed by the City and available for fuel adjustment stabilization is \$322,722. In addition to the NEIL refunds, the city currently has over collected \$677,278 in fuel cost revenues. This provides a total of \$1,000,000 for future fuel adjustment stabilization.

The following table 1 (next page) summarizes the quarterly fuel cost for the period January 2007 through December 31, 2011. The table calculates the average quarterly fuel cost in \$/MWh and the variation from quarter to quarter in \$/MWh. Using the \$/MWh variation, the normalized variation is calculated in \$ for each quarter based on that quarter's MWh purchases. As can be seen, except for the summer in 2008 when major increases in fuel cost were experienced, the maximum variation in normalized fuel dollars is approximately \$1 million. Staff recommended to the Utilities Advisory Board that discretion be allowed in terms of charging customers for fuel cost under-recoveries and crediting customers for over-recoveries up to \$1 million in order to smooth out fluctuations in the quarterly fuel adjustment charge. What this means if there is an over-recovery balance in the fuel cost recovery fund (including NEIL refunds), staff would not be required to return the over-recoveries immediately, but would be permitted to hold back those funds until such time when the fuel adjustment was scheduled

to increase. If the balance exceeds \$ 1 million, staff would immediately apply the excess funds (over \$1 million) to the fuel adjustment calculation. Likewise if the balance in the fund is negative (indicating fuel cost under-recovery), staff would not be required, but would be permitted to hold off on applying the under-recoveries as long if it were under a negative balance of \$1 million. The purpose of this modification is to provide some flexibility within the fuel adjustment tariff in terms of applying under-recoveries or over-recoveries in the fuel adjustment calculation.

Summary of Quarterly Fuel Cost January 1, 2007- December 31, 2011
Table 1

Quarter	Quarterly Fuel Cost \$	Quarterly kWh Sales	Quarterly Fuel cost \$/MWh	Qtr to Qtr Change \$/MWh	Change in \$ Normalized
Jan-Mar 07	\$3,759,931	98,164,464	\$38.30	--	--
Apr-June 07	\$5,163,786	115,237,377	\$44.81	\$6.51	\$749,922
Jul-Sept 07	\$7,272,598	139,583,880	\$52.10	\$7.29	\$1,017,846
Oct-Dec 07	\$4,841,682	103,904,040	\$46.60	-\$5.50	-\$571,926
Jan-Mar 08	\$4,203,549	96,313,332	\$43.64	-\$2.95	-\$284,424
Apr-June 08	\$6,850,732	117,844,824	\$58.13	\$14.49	\$1,707,451
Jul-Sept 08	\$7,906,287	131,070,012	\$60.32	\$2.19	\$286,728
Oct-Dec 08	\$5,188,898	99,817,080	\$51.98	-\$8.34	-\$832,177
Jan-Mar 09	\$5,134,337	96,685,200	\$53.10	\$1.12	\$108,247
Apr-June 09	\$6,098,304	115,339,128	\$52.87	-\$0.23	-\$26,625
Jul-Sept 09	\$6,761,911	130,318,380	\$51.89	-\$0.99	-\$128,388
Oct-Dec 09	\$5,469,030	103,262,982	\$52.96	\$1.07	\$110,959
Jan-Mar 10	\$5,660,996	103,714,719	\$54.58	\$1.62	\$168,041
Apr-June 10	\$6,246,095	116,385,545	\$53.67	-\$0.92	-\$106,505
Jul-Sept 10	\$7,216,565	133,544,407	\$54.04	\$0.37	\$49,600
Oct-Dec 10	\$5,641,261	104,761,216	\$53.85	-\$0.19	-\$19,898
Jan-Mar 11	3,961,375	93,248,000	\$42.48	-\$11.37	-\$1,059,914
Apr-June 11	5,443,144	118,807,000	\$45.82	\$3.33	\$395,969
Jul-Sept 11	6,166,643	135,135,000	\$45.63	-\$0.18	-\$24,568
Oct-Dec 11	3,537,204	95,157,000	\$37.17	-\$8.46	-\$805,115

A strict reading of the tariff, as it now exists, does not seem to provide the desired flexibility. Staff notes that during the preparation of the January-March fuel adjustment which declined by \$2.56/1,000 kWh an over-recovery balance of \$1,092,260 existed (including over-recoveries and the NEIL refund balance). Staff realizing that the fuel adjustment normally increases in the April –June quarter, elected to not apply any of that balance to the fuel adjustment calculation. To have done so, would have artificially reduced the January-March fuel adjustment further and would have exacerbated the increase into the April-June fuel adjustment quarter. The policy as presented to the UAB would explicitly provide for such discretion. Staff expects to use some portion of the fuel cost over-recovery and NEIL refund balances in the calculation of the next quarter's fuel adjustment.

The Utilities Advisory Board unanimously approved the policy proposal, but recommended that the methodology be changed to a percentage approach. It was the Board's opinion that using a fixed number, (i.e. \$1 million), would limit the usefulness of the policy as fuel prices change in the future. In other words \$1 million may be the appropriate figure in today's fuel cost environment, but if and when fuel costs increase in the future some figure larger than \$1 million would become appropriate. Staff evaluated various percentage approaches and concluded that

calculating the maximum amount based on 5% of the fiscal year's fuel cost budget would a) address the UAB's concerns, b) be an easy to calculate limit each year, and c) would adjust based on changes in fuel prices. Staff therefore recommends that the \$1 million figure be accepted as the appropriate limit for FY 2012 and that future limits be set at 5% of future fiscal year's fuel cost budgets rounded up to the nearest \$100,000. As an example, the current year's fuel budget is \$20,960,714 and 5% would equal \$1,048,036 and rounds up to \$1.1 million.

fiscal impact

The recommended change to the fuel adjustment tariff is not expected to impact the financial performance of the city or that of the electric utility. As it has been from the beginning, it is staff's intention to return over-recovered fuel adjustment revenues to the customers and to collect under-recovered fuel costs from the customers. The proposed changes to the fuel adjustment tariff are simply intended to provide staff flexibility in the timing of such charges or refunds to better manage swings in the fuel adjustment charge made to customers.

Attachment



**RATE SCHEDULE BA-1
BILLING ADJUSTMENTS**

Applicable:

To the Rate per Month provision in each of the City's rate schedule which reference the billing adjustments set forth below.

Fuel Cost Recovery Factor:

Rate Schedule	Fuel Cost Recovery Factor (cents per kW-hr)
RS-1 (1 st 1,000 kWh)	3.432
(All additional kWh)	4.432
GS-1	3.832
GS-2	3.832
GSD-1	3.832
GSDT-1 (Off-peak)	3.151
(On-peak)	5.664
LS-1	3.832

Fuel Adjustment Factor.

The Fuel Adjustment Factor will be determined periodically by the City. This factor is designed to recover the cost of fuel that is included in the cost of bulk power supply incurred by the City to provide electric service to its customers. Revisions to the Fuel Adjustment will occur at least quarterly but may be adjusted more frequently in the event of significant changes in the fuel cost of purchased power. If the fuel Adjustment Factor under-recovers fuel cost, the City will increase the Fuel Adjustment to collect the under recovery. If the Fuel Adjustment Factor over-recovers fuel cost, the City will decrease the fuel adjustment to credit back to customers the over-recovery. In order to stabilize fluctuations in the fuel adjustment factor, the City Manager may determine to phase in such increases or decreases over time. In no case, however, will cumulative under or over collections be allowed to exceed 5% of the fiscal year's annual fuel budget rounded up to the next \$100,000 without appropriate adjustments to the fuel adjustment. The limit, however, for fiscal year 2012 is defined to be \$1,000,000.

Gross Receipts Tax Factor.

In accordance with Section 203.01 of the Florida Statutes, a factor of 2.5641% is applicable to electric sales charges for collection of the state gross receipts tax.

Franchise Fee Equivalent.

A Franchise Fee Equivalent is applied to the charges for electric service (exclusive of any municipal, county, or state sales tax) provided to customers within the jurisdictional limits of the City. The franchise fee equivalent is added to the charges for electric service prior to the application of any appropriate taxes. The City has established the franchise fee equivalent at six percent.



city commission agenda item

item type	Consent Agenda	meeting date	April 9, 2012
prepared by department division	Cindy Bonham City Clerk	approved by	<input checked="" type="checkbox"/> City Manager <input type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A		
		final vote	

subject

Commission meeting scheduled for Monday, May 28, 2012

motion | recommendation

Reschedule the Monday, May 28, 2012 Commission meeting to Tuesday, May 29, 2012 due to the Memorial Day holiday.

background

It has been customary to reschedule the Monday meetings that fall on a holiday to the following day (Tuesday). City Hall is closed.

alternatives | other considerations

Cancel the second meeting in May altogether or select another day to hold the meeting.

fiscal impact

None.

long-term impact

None.

strategic objective

N/A



city commission agenda item

item type	Action Item Requiring Discussion	meeting date	April 9, 2012
prepared by department division	Cindy Bonham, City Clerk	approved by	<input checked="" type="checkbox"/> City Manager <input type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A final vote		

subject

Appointment of Vice Mayor

motion | recommendation

Appoint Vice Mayor.

background

Section 2.06 of the City Charter states: "At the first regular commission meeting in April, the commission shall elect one of its members as vice mayor."

alternatives | other considerations

N/A

fiscal impact

N/A

strategic objective

N/A



city commission public hearing

item type	Public Hearing	meeting date	April 9, 2012
prepared by department division	George Wiggins Building & Code Enforcement	approved by	<input checked="" type="checkbox"/> City Manager <input checked="" type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	Construction Board of Adjustments & Appeals	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A	6-0 final vote

subject

Triennial Update of provisions of City Building and Property Maintenance Codes
Updated with revision in section 105.4.1.3 & 105.4.1.4 on page 4 & 5 of ordinance.

motion | recommendation

Approve Ordinance on first reading.

summary

Update: After meeting with the City Attorney, we have inserted a set of criteria that can be applied when extending or reinstating an expired permit to accomplish the goal of minimizing the impact of a lengthy construction project on surrounding properties found. See pages 4 & 5 of Ordinance.

Summary from previous hearing on 3/26/12:

Every three years the Florida Building Commission updates the Florida Building Code with new or amended modifications and new referenced standards brought forward into a newer code version of the International Building Codes that form the base of the Florida Building Code. Similarly, the International Property Maintenance Code is updated in three year cycles. The updating process of these codes by the International Code Council and by the Florida Building Commission involves large numbers of code hearings with input from industry, designers, and code officials across the United States and throughout Florida for those provisions unique to Florida.

The process started with the passage of The Florida Building Code Act of 1998, which created the Florida Building Commission and a process to unify Florida's building codes across the State into one code instead of having over 400 building codes for every governmental jurisdiction in Florida. The Florida Building Code unified all construction codes and certain administrative provisions into one set of codes for the State and addresses construction requirements on both public and private properties. The three most significant sets of code provisions include unified wind, accessibility and energy standards, although all other construction standards are addressed as well.

The new Florida Building Code includes a new and advanced method for determining wind design pressures for buildings based on risk categories of buildings, and delineates areas in the State where wind borne debris protection is required. The newer method uses ultimate velocity wind speeds based on more data from wind events that have occurred over the last 10 years along with advanced computer simulation.

The actual text of this ordinance has changed little except in the following areas where modifications were made:

- 1) Updates International Property Maintenance Code from 2009 to 2012 Edition
- 2) Adopts a referenced fire standard within an appendix of the Code, known as NFPA 914 for Fire Protection of Historic Structures allowing various performance criteria to fire protection along with prescriptive measures.
- 3) Adds an administrative provision allowing the placement of criteria to limit noise, storage of materials or debris, cleanliness of the building site, work hours, construction worker parking when extending or reinstating expired permits so as to minimize any negative impacts on neighboring property owners or residents.
- 4) Updates the Construction Board membership requirements to match the uniform board ordinance adopted last year.
- 5) Removes a local technical amendment requiring fire rating of walls on residential properties which is now placed in the base Florida Building Code and does not require having local amendment.
- 6) Revises our local technical fire sprinkler amendments to accurately match changes made in the Florida Building Code.
- 7) Delineates wind speeds for the various risk categories of buildings in order to provide designers with accurate wind design criteria when preparing building plans in the City.
- 8) Updates our local amendments to the International Property Maintenance Code to match the appropriate placement with the new edition of that Code.
- 9) Changes the class of violation for a code enforcement violation for property and building maintenance violations from Class I (\$60) to Class II (\$100). Major violations are referred to the Code Board which can impose daily fines or direct other corrective actions.
- 10) Changes the class of violation for a code enforcement violation of the newly adopted Lakeshore Protection Ordinance from Class II (\$100) to Class III (\$300).

board comments

On March 8, 2012, the Construction Board reviewed the ordinance along with proposed changes and unanimously recommended approval of the building & property maintenance ordinance.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA
RELATING TO BUILDINGS; AMENDING CHAPTER 22 TO
INCORPORATE THE FLORIDA BUILDING CODE WITH CERTAIN
ADMINISTRATIVE AND TECHNICAL AMENDMENTS WHICH
INCLUDE A FIRE SPRINKLER REQUIREMENT AS THE WINTER
PARK BUILDING CODE; DESIGNATING APPLICABLE WIND
DESIGN CRITERIA; UPDATING THE PROPERTY AND BUILDING
MAINTENANCE CODE WITH AMENDMENTS; REVISING
CLASSES OF CERTAIN CODE ENFORCEMENT CITATIONS; AND
PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Florida Building Code Act of 1998 directed the Florida Building Commission to establish a statewide uniform building code known as the Florida Building Code; and

WHEREAS, the 2010 Florida Building Code with 2012 amendments is in effect throughout the State of Florida as of March 15, 2012; and

WHEREAS, the enforcement of the Florida Building Code is the responsibility of local governments; and

WHEREAS, the City of Winter Park actively participates in the enforcement of building construction regulation for the benefit of the public safety of its citizens; and

WHEREAS, the City of Winter Park desires to facilitate the enforcement of the Florida Building Code by enacting administrative and a technical amendment which meets the needs of its citizens; and

WHEREAS, the City Commission hereby makes findings that certain administrative and a technical fire sprinkler amendment is needed for the safety and public welfare of its citizens due to proximity of older buildings in the Central Business District for fire protection purposes;

NOW, THEREFORE, BE IT ENACTED by the people of the City of Winter Park, Florida as follows:

Section 1. Article II, "Building Code", Chapter 22 of the Code of Ordinances of the City of Winter Park is hereby repealed and a new Article II is substituted to read as follows:

ARTICLE II. Building Code

Sec. 22-26. Short title.

This article shall be known and cited as the building code of the City of Winter Park.

Sec. 22-27. Codes adopted by reference.

The 2010 Florida Building Code (with 2012 Amendments), including all volumes: Building, Existing Building, Fuel Gas, Plumbing, Mechanical and Residential, as published by the International Code Council, Inc, (Country Club Hills, Illinois) is hereby adopted by reference and is automatically in effect as required by Florida Statutes with the ability for local governments to enact administrative and technical amendments as deemed

appropriate to meet local needs and to facilitate the administration of the Florida Building Code.

Sec. 22-28. Amendments to the Florida Building Code

The Florida Building Code as adopted in section 22-27 is amended in the following respects:

Section 101.2.2 is amended as follows

101.2.1 Appendices. Provisions in the appendices shall not apply unless specifically adopted. Within the Florida Existing Buildings Code, Appendix C referencing NFPA 914 for Fire Protection of Historic Structures (2001 Edition) is hereby adopted.

101.2.2 Unsafe Buildings shall be abated using the *International Property Maintenance Code 2009 2012 edition*, promulgated by the International Code Council, Inc., subject to all amendments, modifications or deletions hereinafter contained.

SECTION 103 is added to read as follows:

103. BUILDING DEPARTMENT

103.1 Establishment. There is hereby established a Department to be called the Building and Code Enforcement Department and the person in charge shall be known as the building official or director of building and code enforcement.

103.2 Employee qualifications

103.2.1 Building official qualifications. The Building Official shall be licensed as a Building Code Administrator by the State of Florida.

103.2.2 Employee qualifications. The building official, with the approval of the governing authority, may appoint or hire such number of officers, inspectors, plans examiners, assistants and other employees as shall be authorized from time to time. A person shall not be appointed or hired as inspector or plans examiner unless that person meets the qualifications for licensure as an inspector or plans examiner, in the appropriate trade as established by the State of Florida.

103.3 Restrictions on employees. An officer or employee connected with the department, except one whose only connection is as a member of the board established by this code, shall not be financially interested in the furnishing of labor, material, or appliances for the construction, alteration, or maintenance of a building, structure, service, system or in the making of plans or of specifications thereof, within the jurisdiction of the department, unless he is the owner of such. This officer or employee shall not engage in any other work which is inconsistent with his duties or conflict with the interest of the department.

103.4 Records. The building official shall keep, or cause to be kept, a record of the business of the department. The records of the department shall be open to public inspection, except where exempted by Florida law.

103.5 Liability. Any officer or employee, or member of the construction board of adjustments and appeals, charged with the enforcement of this code, acting for the governing authority in the discharge of his duties, shall not thereby render himself personally liable, and is hereby relieved from all personal liability, for any damage that may accrue to persons or property as a result of any act, event or omission of action in the scope of his employment or function, unless he acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety or property. Any suit brought against any officer or employee or member because of such act, event or omission performed by him in the enforcement of any provisions of this code shall be defended by the city until the final termination of the proceedings, unless such person acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights or property.

Section 104.1-104.7 is added to read as follows:

SECTION 104 POWERS AND DUTIES OF THE BUILDING OFFICIAL

104.1 General. The building official is hereby authorized and directed to enforce the provisions of this code. The building official shall have the authority to render interpretations of this code and to adopt policies and procedures in order to clarify the application of its provisions. Such interpretations, policies and procedures shall be in compliance with the intent and purpose of this code, and shall not have the effect of waiving requirements specifically provided for in this code.

104.2 Right of entry

104.2.1 Whenever necessary to make an inspection to enforce any of the provisions of this code, or whenever the building official has reasonable cause to believe that there exists in any building or upon any premises any condition or code violation which makes such building, structure, premises, electrical, gas, mechanical or plumbing systems unsafe, dangerous or hazardous, the building official may enter such building, structure or premises at all reasonable times to inspect the same or to perform any duty imposed upon the building official by this code. If such building or premises are occupied, he shall first present proper credentials and request entry. If such building, structure, or premises are unoccupied, he shall first make a reasonable effort to locate the owner or other persons having charge or control of such and request entry. If entry is refused, the building official shall have recourse to every remedy provided by law to secure entry.

104.2.2 When the building official shall have first obtained a proper inspection warrant or other remedy provided by law to secure entry, no owner or occupant or any other persons having charge, care or control of any building, structure, or premises shall fail or neglect, after proper request is made as herein provided, to promptly permit entry therein by the building official for the purpose of inspection and examination pursuant to this code.

104.3 Revocation of permits. The building official is authorized to suspend or revoke a permit issued under the provisions of this code whenever the permit is issued in error or on the basis of incorrect, inaccurate or incomplete information, or for violation of any provision of this building code or the code of ordinances of the city.

104.4 Misrepresentation of application. The building official may revoke a permit or approval, issued under the provisions of this code, in case there has been any false statement or

misrepresentation as to the material fact in the permit application or plans on which the permit or approval was based including unlicensed contracting.

Note: [Moved to 114.1]

~~**104.5 Violation of code provisions.** The building official may revoke a permit upon determination by the building official that the construction, erection, alteration, repair, moving, demolition, installation, or replacement of the building, structure, electrical, gas, mechanical or plumbing systems for which the permit was issued is in violation of, or not in conformity with, the provisions of this code or the code of ordinances of the city.~~

104.7 Requirements not covered by code. Any requirements necessary for the strength, stability or proper operation of an existing or proposed building, structure, electrical, gas, mechanical or plumbing system, or for the public safety, health and general welfare, not specifically covered by this code, shall be determined by the building official.

Section 105.4 is amended to read as follows:

105.4 Conditions of permit

105.4.1 Conditions of permit; permit term and intent.

105.4.1.1 The building official shall act upon an application for a permit with plans as filed, or as amended, without unreasonable or unnecessary delay. A permit issued shall be construed to be a license to proceed with the work and shall not be construed as authority to violate, cancel, alter, or set aside any of the provisions of this code (including the Winter Park Code of Ordinances), nor shall such issuance of a permit prevent the building official from thereafter requiring a correction of errors in plans or in construction or of violations of this code (including the Winter Park Code of Ordinances). No substantial building site preparation, including but not limited to excavation or placement of fill or foundation construction, shall take place prior to the issuance of a building, foundation or site development permit. Issuance of such permits is limited to meeting all other city site development requirements, and is subject to the approval of the building official.

105.4.1.2 Every permit issued shall become invalid unless the work authorized by such permit is commenced within 6 months after its issuance, or if the work authorized by such permit is suspended or abandoned for a period of 6 months after the time the work is commenced. ~~provided, however,~~

~~105.4.1.3 In the case of constructing, or renovating or building a new one or two family dwelling, additions onto one or two-family dwellings or accessory buildings work under the permit must be substantially completed within 12 calendar months after the time the work is commenced or else the permit shall become invalid. If such permit becomes invalid, no new permit shall be issued covering the same work or any portion thereof if the effect of such permit would be to allow completion of the work begun under the original permit unless an extension or reinstatement of the original permit is granted by the building official after receiving in writing reasons for the delay in completion of the building for good cause (see Section 105.15.1.6). Furthermore any structural work partially completed on the property where the permit became invalid shall be removed and the property cleaned to the satisfaction of the building official. If the property owner or holder of the invalidated permit fails to remove the structure and clean the property within 30 days of the invalidation date,~~

then the building official may take the necessary action to have the structure removed and have the property cleaned with all costs assessed against the property owner and if unpaid for 30 days shall be assessed as a lien against the property.

Standard criteria that may be applied when extending or reinstating an expired permit:

1. Limitation of noise: In addition to the specific prohibitions of noise from construction activities in Section 62-97 of Chapter 62, Article II "Noise and Disturbance Control," construction activity noise may be limited to week days between the hours of 8AM and 5PM.
2. Limitation of site cleanliness and storage of materials: In addition to the requirements addressing construction debris in Section 105.22.1, clean up of debris and discarded construction material may be required every 7 days; and storage of building material not in use may be limited to a storage period of 30 days.
3. Limitation of work hours to 8AM to 5PM, Monday through Friday, excluding holidays.
4. Parking of all vehicles, trailer(s) and equipment related to the construction project is limited to onsite parking or parking on a remote non-residentially zoned site.

105.4.1.4 With respect to commercial or multifamily building projects, construction activity which has commenced under a valid building permit shall proceed without stoppages of work exceeding ninety (90) days or ninety (90) days after the last inspection after which the building permit may be revoked and become void and the project shall be deemed an inactive construction site for the purpose of this Section. The licensed contractor and/or property owner shall maintain all construction sites in a safe condition and shall provide fencing or other protective barriers if needed for security and safety on active or inactive construction sites. All building sites shall be kept clean so as to minimize unsafe or hazardous conditions and unsightly appearance. Active construction sites shall be protected as directed by the Florida Building Code and the building official. See section 105.4.1.3 for standard criteria that may be applied when extending or reinstating an expired permit.

For inactive construction sites the licensed contractor or owner shall remove any silt fencing unless deemed necessary to protect adjacent public or private property from soil erosion or adverse drainage. During the first twelve (12) months after a construction project has become an inactive construction site the licensed contractor or owner shall comply with one of the following actions:

- 1) Paint unfinished surfaces of uncompleted structure(s) with muted or approved paint color and remove construction fencing or set back exterior fencing and cover with a black or muted color screen cover at least ten(10) feet (or approved distance) from all property lines abutting public streets. Provide an approved landscape barrier, sod or other approved surface: such as, but not limited to, mulch within the approved set back area. The approved landscape barrier or sod must be irrigated and maintained in good condition until the project can proceed with active construction. All buildings must be secured in an aesthetic manner to prevent entry in accordance with Section 22-177(108.8) where boarding up openings are used. All construction debris must be removed from the site and overgrowth of grass, weeds and vegetative growth must be mowed regularly to comply with Section 22-177 (302.4) of the Winter Park Code: or

- 2) Remove all incomplete structures (exclusive of the principal building(s) under construction); remove unused materials or store inside incomplete building or place out of view from the surrounding lot lines and maintain the property free of debris and overgrowth in accordance with Section 22-177 (302.4) of Winter Park Code: or
- 3) Provide a written plan and completion time line outlining proposed measures to be taken to maintain the construction site in a safe and aesthetic manner until construction of the project can proceed. The plan must be reviewed and approved by the building official.

In addition to the above required actions for an inactive construction site, after twelve (12) months, at the discretion of the Building Official based on safety concerns, all temporary or non-permitted fencing must be removed and the property shall be maintained free of overgrowth in accordance with Section 22-177 (302.4) of Winter Park Code.

Upon a determination by the building official that the subject project is not in compliance with this section, the licensed contractor or property owner may appeal the building official's decision to the Construction Board of Adjustments and Appeals to affirm or to amend and modify the decision of the building official. Failure to comply with any of these actions will result in the Building Official referring the matter to the Code Enforcement Board. If the Code Enforcement Board finds a serious threat to public health, safety and welfare, the Code Enforcement Board may recommend reasonable repairs to bring the property into compliance and charge the violator with the reasonable cost of the repairs along with a fine. As provided for in Section 162.09, Florida Statutes.

Active construction sites shall be protected as directed by the Florida Building Code and the building official.

105.4.1.5 In addition to any stricter provisions listed in 104.3 for revoking or voiding a permit, failure to obtain an approved inspection within 180 days of the previous approved inspection shall constitute suspension or abandonment. One or more extensions of time, for periods not more than 180 days each, may be allowed by the building official for the permit, provided the extension is requested in writing and justifiable cause is demonstrated prior to the expiration date. The building official shall record the extension of time granted.

105.4.1.6 For good cause shown, in order to keep the permit valid, the building official may grant one or more extensions of time for periods not exceeding 90 days each. Requests for extensions shall be in writing and addressed to the building official, shall state the basis for the request, and shall be filed prior to the expiration of the permit period or any extension thereof previously granted. Such extensions as may be granted shall be in writing by the building official.

105.4.1.6 Good cause for an extension shall include, but not be limited to, the following circumstances beyond the control of the permit holder:

- (1) Acts of God and other natural disasters.
- (2) Material shortages.
- (3) Interruptions due to strikes or other employee job actions.

- (4) Fire, explosion, or some similar catastrophe.
- (5) Financial reversals of a temporary nature.
- (6) Other situations beyond the control of the permit holder.

Section 105.5 is added to read as follows:

105.5~~106.2.2~~ Construction site management. The building official may require a detailed site management plan and completion schedule prior to the approval of a building permit or during the process of completing any active or inactive construction or demolition project. The site management plan shall, at a minimum, provide specific information outlining where all construction worker parking, construction equipment, material storage and temporary structures will be located on the site under construction or on nearby properties, and the plan is subject to review and approval by the building official. Additionally, traffic routes to and from the site, pedestrian safety barriers and fencing shall be included on the site management plan and shall be identified for approval. The site management plan must also reflect where displaced public or private parking is temporarily located during the term of the project to the maximum extent feasible. Failure to comply with the approved site management plan shall result in the placement of a “stop work” order as outlined in Section 444 115.1.1, the issuance of a citation, by referring the violation to be heard by the Code Enforcement Board or any other remedy provided at law. The approved construction site management plan must be kept at the construction site and be available at all times during the construction process and be made available to the building official or city inspectors.

Section 105.16 is added to read as follows:

105.16 Temporary toilet facilities for workers.

Suitable temporary toilet facilities as determined by the building official in reliance upon normal industry standards shall be provided and maintained in a sanitary condition for the use of workers during construction. Such facilities shall be regularly cleaned and provided in a well-ventilated location and shall be placed at least 15 feet from the side property line of the lot on which it is located and may not be placed in the public right-of-way. The location of temporary toilet facilities on the property may be changed by the building official to recognize unique conditions or a less offensive location for neighbors.

Section 105.17 is added to read as follows:

105.17 Work commencing before permit issuance. Any person who commences any work on a building, structure, electrical, gas, mechanical or plumbing system before obtaining the building official's approval or the necessary permits shall be subject to a penalty of triple the basic permit fee. This provision does not apply if the building official determines that due to emergency work a delay would clearly have placed life or property in imminent danger. The payment of a triple fee shall not preclude or be deemed a substitute for prosecution for commencing work without first obtaining a permit. The building official may grant extensions of time or waive fees when justifiable cause has been demonstrated in writing.

Sections 105.18 to 105.25 are added to read as follows:

105.18 Building permit valuations. If, in the opinion of the building official, the valuation of building, alteration, structure, electrical, gas, mechanical or plumbing systems appears to be underestimated on the application, the permit shall be denied unless the applicant can show detailed estimates to meet the approval of the building official. Permit valuations shall include total cost, such as electrical, gas, mechanical, plumbing equipment and other systems, including materials and labor. The permit valuation may be calculated using the latest Building Valuation Data published by the International Code Council's *Building Safety* magazine or other current valuation data available at the option of the building official or by using the actual contract amount for the construction improvement with the higher amount used for the permit valuation.

The following Section 105.19 replaces Section 109:

105.19.1 Permit fees. On all buildings, structures, electrical, plumbing, mechanical and gas systems or alterations requiring a permit, a plan review fee for each permit shall be paid as required at the time of applying for the permit, and a fee shall be paid as required at the time of obtaining the permit in accordance with the schedule as established by the city commission of the city as set forth in its schedule of fees. The established permit and plan review fee shall include the costs of services for enforcing the land development code in the areas of plan review, inspection, and preliminary consultation for a project and administration of the land development code. The amount of refunds for any building permit, including single-family dwellings, shall be determined by deducting the cost of all city services including but not limited to plan review fees. When one year has elapsed from the time of issuance of a permit, no refunds shall be processed. No new permit shall be issued to a building permit applicant who has outstanding unpaid fees from any previous permit issued to said applicant, including but not limited to re-inspection fees, impact fees, or "Stop work order" charges or who has outstanding permits which have not received either final inspection approval or a release on abandoned projects after more than six months of inactivity except for extenuating circumstances such as good cause as delineated under Section 105.15.1.6.

105.19.2 Electronic filing of permit documents. After all applicable city departments have reviewed and approved submitted permit documents and plans filed as part of an application for a building permit, and after all required corrections are made to the submitted permit documents and plans, prior to final issuance of the approved permit. The permit applicant must submit an electronic copy of the approved permit documents and plans in a format compatible with the city's electronic storage and retrieval system prior to obtaining the building permit, or the permit applicant may pay a fee in lieu of providing the electronic copy of the approved plan documents. The fee shall be the city's cost plus administrative costs to produce an electronic copy of the approved permit documents and plans and shall be listed in the city's most recently adopted or amended schedule of fees as approved by the City Commission. The building official may allow the building permit to be issued prior to providing the electronic permit documents and plans to prevent delays in the construction project. However, such electronic documents and plans must be submitted within thirty (30) days of issuing the building permit. In addition, when plan revisions occur during the construction process, the permit applicant must submit an electronic copy of the final construction documents with approved revisions prior to final inspection approval of the project or the permit applicant may pay a fee in lieu of providing the electronic copy of the final construction documents with approved revisions as referenced in this section. The implementation of these provisions for electronic filing and storage of permitting documents may be suspended or amended to implement any improved methods of permit document storage which become available.

105.20Tents. Temporary tent structures with an area of 100 square feet or less which do not block access to buildings, violate zoning setbacks and are not used to expand or provide a commercial business do not require a permit. Temporary for the purpose of this section shall be defined as 7

calendar days or less. Temporary structures over 100 square feet shall comply with Section 3103 of the Florida Building Code.

105.21 Additional data. The building official may require details, computations, stress diagrams, surveys and other data necessary to describe the construction, ensure proper building placement on a site, to verify code compliant installation(s) and to determine the basis of calculations provided.

105.22 Contractor/owner responsibility.

105.22.1 The contractor and/or owner of any active or inactive construction project shall be responsible for the clean-up and removal of all construction debris or any other miscellaneous discarded articles prior to receiving final inspection approval. Construction job sites must be kept clean, free of overgrown weeds and grass over 12 inches and the accumulation of construction debris must not remain on the property for a period of time exceeding 10 days. Violation of these conditions shall authorize the building official to place a stop work order on such jobs in violation of this section and require removal of debris and overgrowth. Other remedies shall include referring the violation to the code enforcement board or having all debris removed from job site by the city and charging all costs to the contractor or the property owner and if unpaid for 30 days shall be assessed as a lien against the property.

105.22.2 The contractor, the owner or his agent, upon completion of a building or construction project, shall immediately remove all walkways, debris and all other obstructions and leave such public property in as good a condition as it was before work was commenced and shall replace all broken curbs, sidewalks or other damaged public utilities or property to the satisfaction of the Public Works Department prior to obtaining a certificate of occupancy/completion or within 14 calendar days from notification if no certificate of occupancy/completion is issued. Failure to correct damaged public property will result in the city taking action to make corrections and all costs incurred will be charged to the property owner and/or contractor, and a lien will be placed against the property for the costs of repairs.

105.23 Demolition - Rodent and dust control. In order to control spread of infestation by rodents, the building official may require proof that a building proposed to be demolished is free of rodents. Such proof may be certification by a state certified pest control operator that the building is free of infestation by rodents. Dust control shall be maintained at all times during demolition by watering or other protective means. This Section shall apply to all buildings, residential and non-residential as directed above. In addition, Section 3303 of the Florida Building Code, Building shall apply where applicable.

105.24 Notice provision for demolition of buildings.

(a) Prior to the issuance of a permit for the demolition of a building, the property owner or the designated representative of the owner of the building proposed for demolition shall post a notice on the property where the building is located so as to be easily visible and readable from the abutting street frontage and shall remain in place for 30 days. This notice shall be provided by the City and shall include the following information:

(1) Owner of the property.

(2) Date of posting the notice.

(3) Address of the building planned for demolition and statement that the building will be demolished at the end of the posting period.

(b) Buildings not required to follow the notice of demolition provisions of this section:

1. Buildings which are determined to be a safety hazard, unsafe, a public nuisance, or otherwise dangerous and require immediate removal.
2. Accessory buildings, such as detached carports, garages, sheds, storage buildings, arbors, boathouses, greenhouses, and similar detached structures.
3. Other buildings as determined by the building official, such as certain commercial or multifamily buildings, but not including any building listed on the city's registry of historical buildings.

~~105.25 Underground utilities.~~ In order to improve the aesthetic appeal of the city and to reduce hazards from wind storms, all utility lines such as electric, telephone, cable TV and other utilities shall be placed underground in conjunction with new construction, substantial renovation, and repair of buildings, signs or other structures or when a building is undergoing an electrical service upgrade from a 200-ampere service to a greater ampere service. Substantial renovation shall be renovation and/or additions whose building permit value exceeds 50 percent of the value of the existing improvements on the most current property tax roll. The city recognizes that certain physical elements such as existing buildings, swimming pools, large trees and such may impose unreasonable hardships on the property owner's compliance with the placement of utilities underground. Upon confirmation of these hardships by the utility companies, the building official may waive this requirement. [Moved to Section 112.4]

Section 106.2 is added to read as follows:

107.2.1~~106.2~~ Site plan and site management plan

107.2.1.1~~106.2.1~~ Site drawings. Drawings shall show the location of the proposed building or structure and of every existing building or structure on the site or lot. The building official may require a boundary line survey prepared by a qualified surveyor.

~~106.2.2 Construction site management.~~ The building official may require a detailed site management plan and completion schedule prior to the approval of a building permit or during the process of completing any active or inactive construction or demolition project. The site management plan shall, at a minimum, provide specific information outlining where all construction worker parking, construction equipment, material storage and temporary structures will be located on the site under construction or on nearby properties, and the plan is subject to review and approval by the building official. Additionally, traffic routes to and from the site, pedestrian safety barriers and fencing shall be included on the site management plan and shall be identified for approval. The site management plan must also reflect where displaced public or private parking is temporarily located during the term of the project to the maximum extent feasible. Failure to comply with the approved site management plan shall result in the placement of a "stop work" order as outlined in Section 114, the issuance of a citation, by referring the violation to be heard by the Code Enforcement Board or any other remedy provided at law. The approved construction site management plan must be kept at the construction site and be available at all times during the construction process and be made available to the building official or city inspectors. [Moved to Section 3301.3]

Section 107.7 is added to read as follows:

1076.7 Hazardous occupancies. The building official may require the following:

1. General site plan. A general site plan drawn at a legible scale which shall include, but not be limited to, the location of all buildings, exterior storage facilities, permanent access ways, evacuation routes, parking lots, internal roads, chemical loading areas, equipment cleaning areas, storm and sanitary sewer accesses, emergency equipment and adjacent property uses. The exterior storage areas shall be identified with the hazard classes and the maximum quantities per hazard class of hazardous materials stored.
2. Building floor plan. A building floor plan drawn to a legible scale, which shall include, but not be limited to, all hazardous materials storage facilities within the building and shall indicate rooms, doorways, corridors, exits, fire rated assemblies with their hourly rating, location of liquid tight rooms, and evacuation routes. Each hazardous material storage facility shall be identified on the plan with the hazard classes and quantity range per hazard class of the hazardous materials stored.

SECTION 409 110 INSPECTIONS

110.1 General. Construction or work for which a permit is required shall be subject to inspection by the building official and such construction or work shall remain accessible and exposed for inspection purposes until approved. Approval as a result of an inspection shall not be construed to be an approval of a violation of the provisions of this code or of other ordinances of the jurisdiction. Inspections presuming to give authority to violate or cancel the provisions of this code or of other ordinances of the jurisdiction shall not be valid. It shall be the duty of the permit applicant to cause the work to remain accessible and exposed for inspection purposes. Neither the building official nor the jurisdiction shall be liable for expense entailed in the removal or replacement of any material required to allow inspection.

11009.2 Existing building Preliminary inspections. Before issuing a permit, the building official may examine or cause to be examined any building, electrical, gas, mechanical, or plumbing systems for which an application has been received for a permit to enlarge, alter, repair, move, demolish, install, or change the occupancy. ~~He shall inspect all buildings, structures, electrical, gas, mechanical and plumbing systems, from time to time, during and upon completion of the work for which a permit was issued. He shall make a record of every such examination and inspection and of all violations of the technical codes.~~

11009.2 Manufacturers and fabricators. When deemed necessary by the building official, he shall make, or cause to be made, an inspection of materials or assemblies at the point of manufacture or fabrication. ~~A record shall be made of every such examination and inspection and of all violations of the technical codes.~~

11009.3 Inspection service. ~~The building official may make, or cause to be made, the inspections required by Section 105110. The specific required inspections and inspection sequence shall be determined upon application for a building permit. The building official may accept reports of department inspectors, independent inspectors or of recognized inspection services, provided that after investigation he is satisfied as to their licensure, qualifications and reliability. A certificate required by any provision of this code shall not be based on such reports unless the same are recorded by the building code inspector, architect or engineer performing building code inspections~~

~~in a manner specified by the building official. All persons making such inspections shall be certified in accordance to Chapter 468 Florida Statutes.~~

110.3 Required inspections. The building official upon notification from the permit holder or his or her agent shall make the following inspections, and shall either release that portion of the construction or shall notify the permit holder or his or her agent of any violations which must be corrected in order to comply with the technical codes. The building official shall determine the timing and sequencing of when inspections occur and what elements are inspected at each inspection.

Required inspections listed in Section 110.3 are amended as follows:

Building

1.1 Foundation inspection: To be made after trenches are excavated and forms erected and shall at a minimum include the following building components:

- ☐ stem-wall
- ☐ monolithic slab-on-grade
- ☐ piling/pile caps
- ☐ footers/grade beams
- ☐ column pads
- ☐ waterproofing
- ☐ footer steel grounding

1.2 Slab Inspection: To be made after the reinforcement is in place, all concealed conduit, piping, ducts and vents are installed, termite soil treatment, sub-grade electrical, plumbing, and mechanical work is complete. Slab shall not be poured until all previous required inspections have been approved.

1.3 A foundation survey prepared and certified by a registered surveyor shall be required for all new construction prior to approval of the floor slab inspection. The survey shall certify placement of the building on the site, finish floor elevation and indicate all surrounding setback dimensions and shall be available at the job site for review by the building inspector. In lieu of providing a survey, the contractor may elect to uncover all property line markers and string-up all property lines in preparation for inspection.

1.4. In flood hazard areas, upon placement of the lowest floor, including basement, and prior to further vertical construction, the elevation certification shall be submitted to the authority having jurisdiction.

1.3 Tie Beam/Lintel or Column Inspection (Masonry/reinforced concrete construction only): To be made after all reinforcing steel is in place and clean outs provided.

2. Framing inspection: To be made after the roof, all framing, fireblocking and bracing is in place, all concealed wiring, all pipes, chimneys, ducts and vents are complete and shall at a minimum include the following building components:

- ☐ window/door framing and installation.
- ☐ vertical cells/columns
- ☐ lintel/tie beams
- ☐ framing/trusses/bracing/connectors

- ☐ draft stopping/fire-blocking
- ☐ curtain wall framing
- ☐ energy insulation (To be made after the framing inspection is approved & insulation is in place)
- ☐ accessibility provisions
- ☐ verify rough opening dimensions are within tolerances.

3. 1 Sheathing inspection: To be made either as part of a dry-in inspection or done separately at the request of the contractor after all roof and wall sheathing and fasteners are complete and shall at a minimum include the following building components:

- ☐ roof sheathing
- ☐ wall sheathing
- ☐ sheathing fasteners
- ☐ roof/wall/dry-in

NOTE: Sheathing fasteners installed and found to be missing on the structural member (shiners) shall be removed and properly reinstalled prior to installation of the dry-in material.

3.2. Fire rated component inspection: To be made when components are in place and fasteners are visible for all wall, floor, roof or ceiling assemblies.

4. Roofing inspection: To be made as two inspections on tile, slate or similar roof coverings or as one inspection on all other roof coverings, and shall at a minimum include the following building components:

- ☐ dry-in
- ☐ insulation
- ☐ roof coverings
- ☐ flashing

5. Final inspection: To be made after the building is completed and ready for occupancy.

5.1. In flood hazard areas, as part of the final inspection, a final certification of the lowest floor elevation shall be submitted to the authority having jurisdiction.

6. Swimming pool inspection:

- ☐ First inspection to be made after excavation and installation of reinforcing steel, bonding and main drain and prior to placing of concrete.
- ☐ Final inspection to be made when the swimming pool is complete and all required enclosure requirements are in place.
- ☐ In order to pass final inspection and receive a certificate of completion, a residential swimming pool must meet the requirements relating to pool safety features as described in the Florida Building Code (Section 424.2.17).

7. Demolition inspections:

- ☐ First inspection to be made after all utility connections have been disconnected and secured in such manner that no unsafe or unsanitary conditions shall exist during or after demolition operations.
- ☐ Final inspection to be made after all demolition work is completed.

8. Manufactured building inspections. The building department shall inspect construction of foundations; connection of buildings to foundations; installation of parts identified on plans

as site installed items joining the modules, including utility crossovers; utility connections from the building to utility lines on site; utility lines on site; and any other work done on site which requires compliance with the Florida Building Code. Additional inspections may be required for public educational facilities.(see Section 423.27.20).

9. Where impact resistant coverings or impact resistant systems are installed, the building official shall schedule adequate inspections of impact resistant coverings or impact resistant systems to determine the following: The system indicated on the plans was installed. The system is installed in accordance with the manufacturer's installation instructions and the product approval.

Electrical

1. Underground inspection: To be made after trenches or ditches are excavated, conduit or cable installed, footer steel grounding is in place and before any backfill is put in place.
2. Rough-In inspection: To be made after the roof, framing, fire-blocking and bracing is in place and prior to the installation of wall or ceiling membranes.
3. Final inspection: To be made after the building is complete, all required electrical fixtures are in place and properly connected or protected, and the structure is ready for occupancy.
4. Temporary power inspection: To be made after temporary power pole is in place and properly supported.
5. New electrical service inspection: To be made when all electrical work is complete and prior to energizing the electrical service.

Plumbing

1. Underground inspection: To be made after trenches or ditches are excavated, piping installed, and before any backfill is put in place.
2. Rough-In inspection: To be made after the roof, framing, fire-blocking and bracing is in place and all soil, waste and vent piping is complete, and prior to the installation of wall or ceiling membranes. Additional inspections shall include top out, tub sets, sewer and water service inspections
3. Final inspection: To be made after the building is complete, all required plumbing fixtures are in place and properly connected, and the structure is ready for occupancy.

Note: See Section 312 of the Florida Building Code, (Plumbing) for required tests.

Mechanical

1. Underground inspection: To be made after trenches or ditches are excavated, underground duct and fuel piping installed, and before any backfill is put in place.
2. Rough-In inspection: To be made after the roof, framing, fire-blocking and bracing is in place and all ducting and other concealed components are complete, and prior to the installation of wall or ceiling membranes.
3. Final inspection: To be made after the building is complete, the mechanical system is in place and properly connected, and the structure is ready for occupancy.

Gas

1. Rough piping inspection: To be made after all new piping authorized by the permit has been installed, and before any such piping has been covered or concealed or any fixtures or gas appliances have been connected.
2. Final piping inspection: To be made after all piping authorized by the permit has been installed and after all portions which are to be concealed by plastering or otherwise have been so concealed, and before any fixtures or gas appliances have been connected. This inspection shall include a pressure test.
3. Final inspection: To be made on all new gas work authorized by the permit and such portions of existing systems as may be affected by new work or any changes, to insure compliance with all the requirements of this code and to assure that the installation and construction of the gas system is in accordance with reviewed plans.

Add Section 110.7 to read as follows:

11009.7 Final inspections. The licensed contractor and permit holder shall be responsible for obtaining final inspections and a certificate of occupancy/completion for all permits within a timely manner after completion of work. Timely shall mean within 30 calendar days after completion of work. Failure to obtain such final inspections and certificates of occupancy/completion shall be a violation of this article.

Section 440 111 Certificate of Occupancy

Add Section 440.1.4 111.1.1 to read as follows:

1110.1.1 Issuing Certificate of Occupancy. Upon completion of construction of a building or structure and installation of electrical, gas, mechanical and plumbing systems in accordance with the technical codes, reviewed plans and specifications, and after the final inspection, and after verification that all septic system permits have received an approved final inspection where applicable, and after approval of other City departments involved in the inspection of the building or site, the building official shall issue a Certificate of Occupancy containing the information listed in Section 1110.2 of the Florida Building Code and any other information required by the city. Delays in obtaining a certificate of occupancy by the contractor or property owner after fulfilling the above listed conditions will result in the automatic issuance of the certificate of occupancy with the issuance date recorded as the date on which final inspection approval occurred.

Add Section 112.4 & .5 to read as follows:

112.4105.25 Underground utilities. In order to improve the aesthetic appeal of the city and to reduce hazards from wind storms, all utility lines such as electric, telephone, cable TV and other utilities shall be placed underground in conjunction with new construction, substantial renovation, and repair of buildings, signs or other structures or when a building is undergoing an electrical service upgrade from a 200 amperage service to a greater amperage service. Substantial renovation shall be renovation and/or additions whose building permit value exceeds 50 percent of the value of the existing improvements on the most current property tax roll published by the Orange County Property Appraiser. The city recognizes that certain physical elements such as existing buildings, swimming pools, large trees and such may impose unreasonable hardships on

the property owner's compliance with the placement of utilities underground. Upon confirmation of these hardships by the utility companies, the building official may waive this requirement.

SECTION 1123.5 TESTS

113.1 For products not covered under the statewide product evaluation and approval system, the building official may require tests or test reports as proof of compliance. Required tests are to be made at the expense of the owner, or his agent, by an approved testing laboratory or other approved agency.

SECTION ~~442~~ 113 CONSTRUCTION BOARD OF ADJUSTMENTS AND APPEALS

1123. Construction board of adjustments and appeals.

1132.1 Membership. There is hereby established a board to be called the construction board of adjustments and appeals, which shall consist of 7 members and one alternate member. The alternate member of this board shall also be licensed and employed or practicing in one of the trades regulated by this board. The board shall be comprised of 2 licensed contractors (building, residential or general), one(1) practicing architect, one structural engineer, one master electrician, one master plumber and one mechanical contractor or mechanical engineer. The board shall be appointed by the mayor and confirmed by the city commission.

1132.2 Terms of office. Members shall be appointed for terms of 3 years. Vacancies shall be filled for an unexpired term in the manner in which original appointments are required to be made.

1132.3 Quorum. Four members of the board shall constitute a quorum, in the case of a matter or case concerning an electrical, plumbing or mechanical matter before the board, the respective appointee knowledgeable of that field shall be present in order to make a decision. In hearing appeals of the enforcement of the application of any provisions of the building codes including electrical, plumbing, fuel gas or mechanical volumes of the Florida Building Code or in modifying an order of the building official, affirmative votes of the majority present, but not less than 3 affirmative votes, shall be required. A board member shall not act in a case in which he has a personal interest.

1132.4 Secretary of board. The building official shall act as secretary of the construction board of adjustments and appeals and shall make a detailed record of all its proceedings, which shall set forth the reasons for its decisions, the vote of each member, the absence of a member, and any failure of a member to vote.

1132.5 Authority. The construction board of adjustments and appeals shall have the power to hear appeals of decisions and interpretations of the building official of this code and shall also have the authority to suspend or revoke the certificate of competency or state certification (within the city) of any residential, building, general, roofing, swimming pool , electrical, plumbing, mechanical or other specialty contractor doing work in the city who is found by the board to be guilty of one or more of the following acts or omissions:

- (1) Fraud or deceit in obtaining a certificate of competency.

- (2) Negligence, incompetence or misconduct in the practice of contracting within the meaning of this chapter.
- (3) Willful and deliberate disregard of or violation of this chapter or of any state statute concerning contractor licensing.

1132.6 Decision of the building official. The owner of a building, structure or service system, or his duly authorized agent, may appeal a decision of the building official to the construction board of adjustment and appeals whenever any one of the following conditions are claimed to exist:

1. The building official rejected or refused to approve the mode or manner of construction proposed to be followed or materials to be used in the installation or alteration of a building, structure or service system.
2. The provisions of this code do not apply to this specific case.
3. That an equally good or more desirable form of installation can be employed in any specific case.
4. The true intent and meaning of this code or any of the regulations thereunder have been misconstrued or incorrectly interpreted.

1132.7 Procedures. The board shall establish rules and regulations for its own procedure not inconsistent with the provisions of this code. The board shall meet expeditiously after notice of appeal has been received within 21 days but no more than 30 days.

1132.8 Notice of appeal. Notice of appeal shall be in writing and filed within 30 calendar days after the decision is rendered by the building official. Appeals shall be in a form acceptable to the building official.

1132.9 Unsafe or dangerous buildings or service systems. In the case of a building, structure or service system which, in the opinion of the building official, is unsafe, unsanitary or dangerous, the building official may, in his order, limit the time for such appeals to a shorter period.

1132.10 Decisions. The construction board of adjustment and appeals shall, in every case, reach a decision without unreasonable or unnecessary delay. Each decision of the board shall also include the reasons for the decision. If a decision of the board reverses or modifies a refusal, order, or disallowance of the building official or varies the application of any provision of this code, the building official shall immediately take action in accordance with such decision. Every decision shall be promptly filed in writing in the office of the building official and shall be open to public inspection. A copy of the decision shall be sent by mail or hand delivery to the appellant, and a copy shall be kept publicly in the office of the building official. Every decision of the board shall be final, subject however to such remedy as any aggrieved party might have at law or in equity. Appeals from the decision of the construction board of adjustments and appeals relating to provisions of the Florida Building Code, other than local amendments, may be appealed to the Florida Building Commission, pursuant to section 120.569 Florida Statutes, regarding the local government's action.

Section 114 is amended as follows:

104.5 114.1 Violation of code provisions. The building official may revoke a permit upon determination by the building official that the construction, erection, alteration, repair, moving, demolition, installation, or replacement of the building, structure, electrical, gas, mechanical or plumbing systems for which the permit was issued is in violation of, or not in conformity with, the provisions of this code or the code of ordinances of the city.

Section 115 is amended as follows:

115.1.1 Stop work orders. Upon notice from the building official, work on any building, structure, electrical, gas, mechanical or plumbing system that is being done contrary to the provisions of this code or the code of ordinances of the city or in a dangerous or unsafe manner, shall immediately cease, regardless of whether permitted plans have been reviewed by the city or permits have been issued. Such notice shall be in writing and shall be given to the owner of the property, or to his agent, or to the person doing the work, or by posting the building, structure or property upon which work is being performed and shall state the reason(s) for stopping work. In an emergency situation, the building official shall not be required to give a written notice prior to stopping the work. Remedial action to correct violations or deficiencies shall be addressed by the owner, contractor or designer in a timely manner not to exceed time limits as set by the building official. Such remedial or corrective action shall be submitted for review and approval to the Building Department when required.

Section 115 is added as follows:

1165 Unsafe buildings or systems.

1165.6.1 Abatement. All buildings, structures, electrical, gas, mechanical or plumbing systems which are unsafe, unsanitary, or do not provide adequate egress, or which constitute a fire hazard, or are otherwise dangerous to human life, or which in relation to existing use, constitute a hazard to safety or health, are considered unsafe buildings or unsafe service systems. All such unsafe buildings, structures or service systems are hereby declared illegal and shall be abated by repair and rehabilitation or by demolition in accordance with the provisions of Section 108 of the International Property Maintenance Code or other provisions of the building and property maintenance code of the city where applicable. All repairs shall be in performed in accordance with the Florida Building Code.

1165.6.2. Public nuisances. Public nuisances are defined in section 22-177(202) under "nuisance". When nuisance conditions or hazards degenerate or cumulatively impact on structures, dwellings, or other buildings regulated by this code, to the extent that repair, removal, securing or demolition is necessary for the public health, safety and welfare, then the building official or his designee or the code enforcement board is authorized to order the property owner or city agents to repair, remove, secure, vacate or demolish such structures according to procedures outlined in this chapter. These powers are hereby declared to be remedial and essential for the public interest, and it is intended that such powers be liberally construed to effectuate the purposes stated herein.

1165.6.3. Vacant buildings. No vacant building may be boarded up for a period of time exceeding 60 days unless granted a waiver by the building official. All vacant buildings or buildings permitted to be boarded up shall be maintained in accordance with section 22-177(303.6). Exterior walls and

all boards used to enclose the building must be neatly fitted within window and door openings and must be painted to blend in with the color of the building, but shall not be brightly colored such as bright red, orange, green, or purple colors but rather shall be muted colors such as but not limited to tan or grey.

Section 116 is added as follows:

SECTION 116. VIOLATIONS AND PENALTIES

116.1 Any person, firm, corporation or agent who shall violate a provision of this code, or fail to comply therewith, or with any of the requirements thereof, or who shall erect, construct, alter, install, demolish or move any structure, electrical, gas, mechanical or plumbing system, or has erected, constructed, altered, repaired, moved or demolished a building, structure, electrical, gas, mechanical or plumbing system, in violation of a detailed statement or drawing submitted and permitted there under, shall be guilty of a misdemeanor of the second degree. Each such person shall be considered guilty of a separate offense for each and every day or portion thereof during which any violation of any of the provisions of this code is committed or continued. Upon conviction of any such violation such person shall be punished within the limits as provided by law and local ordinance.

Section 202 is amended by adding or altering the following definitions:

Building department: The city's building and code enforcement department.

Building official: The officer or other designated authority, or his duly authorized representative, charged with the administration and enforcement of this chapter, also, known as the director of building and code enforcement.

Section R302.1 is amended as follows:

~~**R302.1 Exterior walls.** In addition to the requirements listed in Section R302.1 and Table R302.1 all buildings located 3 feet or less to a lot line shall provide one hour fire rating with exposure from both sides without openings. Alternate protected openings by an approved fire rated material may be considered on a case by case basis.~~

Section R4101.17.4 is added as follows:

R4101.17.4 Swimming pool enclosure protection.

Prior to the start of construction on public or private swimming pools, the permanent fence or wall meeting all applicable requirements of the Florida Building Code, Residential Volume, Chapter 41, or a temporary fence at least four (4) feet in height above the grade shall be installed. This fence or wall shall be closed, latched and locked at all times, except when work is in progress and workmen are on the site. The temporary fence shall not be removed except when the permanent fence, wall, enclosure or swimming pool is being actively constructed. At no time shall the pool be left by workmen unless secured by either the permanent or temporary enclosure. Swimming pool barrier protection shall allow bodies of water such as lakes, canals and streams to serve as one side of the required barrier when the water frontage is at least six feet wide beyond the shoreline, and the side yard fence barrier proceeds at least one foot into the water body or the fence continues to the top of

a canal or stream bulkhead wall. Provisions in this section shall also apply to swimming pools on multi-family or commercial building sites.

Section 903.1 shall be in addition to the fire sprinkler provisions required in the Florida Building Code is amended as follows:

903. Automatic sprinklers systems

Approved automatic sprinkler systems installed in buildings shall comply with Section 903 of the Florida Building Code and in addition shall meet the following provisions:

903.1 Where required

903.2 Approved automatic sprinkler systems shall be provided in all buildings in the ~~Central Business District~~ Commercial zoning district (C-2) as defined in the Land Development Code (Chapter 58).

~~**903.2.1** An approved automatic sprinkler system shall be provided in all Group A-1 through A-5 occupancies with Type V construction.~~

~~_____ **903.2.2 Group E (educational)** An approved automatic sprinkler system shall be provided in all Group E occupancies.~~

~~**903.2.3. Group F-1 (factory industrial).** An approved automatic sprinkler system shall be provided throughout all Group F (factory industrial occupancies) which exceed 1,000 square feet in fire area.~~

~~**903.2.4. Group H (Hazardous).** An approved automatic sprinkler system shall be provided throughout all group H occupancies.~~

~~**903.2.5 Group I (Institutional).** An approved automatic sprinkler system shall be provided in all group I (institutional occupancies).~~

~~**903.2.6. Group M (mercantile).** An approved automatic sprinkler system shall be provided in all Group M one-story buildings over 5,000 square feet in fire area, and all Group M buildings over one-story in height and exceeding 10,000 square feet in fire area.~~

~~**903.2.8 – 903.2.9. Group S (storage).** An approved automatic sprinkler system shall be provided throughout all Group S (storage occupancies) which exceed 2,000 square feet in fire area.~~

Section 1609.1.5 is amended as follows for the purpose of determination of design wind loads in Winter Park:

Section 1609.3 Basic wind speed. The ultimate design wind speed V_{ult} in miles per hour, for the development of the wind loads shall be determined by Figures 1609A, 1609B and 1609C. The ultimate design wind speed V_{ult} for use in the design of Risk Category II buildings and structures shall be obtained from Figure 1609A. The ultimate design wind speed V_{ult} for use in

the design of Risk Category III and IV buildings and structures shall be obtained from Figure 1609B. The ultimate design wind speed Vult for use in the design of Risk Category I buildings and structures shall be obtained from Figure 1609C. The exact location of wind speed lines shall be established by local ordinance using recognized physical landmarks such as major roads, canals, rivers and lake shores wherever possible. For the purpose of complying with the structural requirements related to wind loads, all buildings and structures including one and two family dwellings shall comply with the following ultimate design wind speeds Vult:

- 1) Risk Category I: 130 mph
- 2) Risk Category II: 139.9 mph
- 3) Risk Category III & IV: _____ 150 mph

be designed for a minimum wind load of 110 mph 130 in accordance with Figures 1609A, 1609B and 1609C including designs As indicated in Figures 1609 A, B, & C linear interpolation between wind contour lines is permitted.

Exception: Buildings designed utilizing one of the alternate prescriptive wind design standards permitted in the Florida Building Code.

This wind speed load determination is an administrative amendment to the Florida Building Code for the purpose of giving guidance to designers and to provide uniformity with neighboring jurisdictions and is not a local technical amendment or change in the published Florida Building Code wind load criteria.

Section 3301.3 is added as follows:

Section 2. Article V, "Property and Building Maintenance", Chapter 22 of the Code of Ordinances of the City of Winter Park is hereby amended and to read as follows:

Sec. 22-176. Code adopted. The International Property Maintenance Code, ~~2009~~ 2012 edition, as published by International Code Council, Inc., is hereby adopted by reference, together with modifications and amendments contained in this article, and shall be known as the property and building maintenance code of the city. All references within the International Property Maintenance Code to the International Code(s) shall refer to the applicable Florida Building Code(s).

The International Property Maintenance Code, ~~2000~~ 2012 edition, is hereby amended in the following respects:

General: All references to the International Building, Plumbing, Mechanical, Fuel Gas, Fire, Electrical and Zoning Codes shall mean the respective building, residential, plumbing, mechanical, gas, fire, electrical, and zoning codes of the city.

Section 101.1 is amended to read as follows:

101.1 Title. These regulations shall be known as the property and building maintenance code of Winter Park, hereinafter referred to as "this code."

Section 103 is deleted.

Section 106.6 is added to read as follows:

106.6 Codes and ordinances enforced. The provisions of this article are an additional and supplemental means of enforcing city codes and ordinances and may be used for the enforcement of this article. Nothing contained in this article shall prohibit the city from enforcing its codes and ordinances by any other means.

Section 108.1.1 is amended to read as follows:

108.1.1 Unsafe structures. An unsafe structure is one that is found to be a nuisance or dangerous to the life, health, property or safety of the public or the occupants of the structure by not providing minimum safeguards to protect or warn occupants in the event of fire, or because such structure contains unsafe equipment or is so damaged, decayed, dilapidated, structurally unsafe, or of such faulty construction or unstable foundation, that partial or complete collapse is possible or is determined to be unsafe based on the definition of "Unsafe Building" in section 22-29 of this chapter.

Sections 108.7 and 108.8 are added as follows:

108.7. Public nuisances. Public nuisances are defined in section 22-177(202) under "nuisance". When nuisance conditions or hazards degenerate or cumulatively impact on structures, dwellings, or other buildings regulated by this code, to the extent that repair, removal, securing or demolition is necessary for the public health, safety and welfare, then the building official or his designee or the code enforcement board is authorized to order the property owner or city agents to repair, remove, secure, vacate or demolish such structures according to procedures outlined in this code. ~~or in the Standard Unsafe Building Abatement Code, 1985 edition.~~ These powers are hereby declared to be remedial and essential for the public interest, and it is intended that such powers be liberally construed to effectuate the purposes stated herein.

108.8. Vacant buildings. No vacant building may be boarded up for a period of time exceeding 60 days unless granted a waiver by the building official. All vacant buildings or buildings permitted to be boarded up shall be maintained in accordance with section 22-177(303-6304.6) "Exterior walls," and all boards used to enclose the building must be neatly fitted within window and door openings and must be painted to blend in with the rest of the building.

Section 110.1 is amended to read as follows:

110.1 General. The code official shall order the owner of any premises upon which is located any structure, which in the code official's judgment is so old, dilapidated or has become so out of repair as to be dangerous, unsafe, unsanitary or otherwise unfit for human habitation or occupancy, and such that it is unreasonable to repair the structure, to demolish and remove such structure; or if such structure is capable of being made safe by repairs, to repair and make safe and sanitary or to demolish and remove at the owner's option; or where there has been a cessation of normal construction of any structure for a period of more than 90 days, to demolish and remove such structure; or where a nuisance exists, the code official shall order the owner of the premises to correct or remove conditions causing the nuisance. The existence of a nuisance shall constitute a violation of this code.

Section 111 (including subsections 111.1 through 111.8 inclusive) is amended to read as follows:

Applications for appeals from the enforcement of provisions of this code shall be heard by the construction board of adjustment and appeals under the criteria and guidelines addressed in the building code of the city, as adopted in this ~~chapter~~ article.

Section 202. General definitions is amended by adding or altering the following definitions:

Code official. The official who is charged with the administration and enforcement of this code, or any duly authorized representative, and also known as the building official.

Department. The building and code enforcement ~~division of the planning and community development~~ department.

Nuisance. The following shall be defined as nuisances: It is a public nuisance for any person owning, leasing, occupying or having charge of any premises in this city to maintain, or permit to exist, such premises in such manner that any one or more of the following conditions are to exist thereon:

- (1) Any public nuisance known at common law or in equity jurisprudence.
- (2) Any attractive nuisance which may prove detrimental to children whether in a building, on the premises of a building, or upon an unoccupied lot. This includes any abandoned wells, shafts, basements, or excavations; abandoned refrigerators and motor vehicles; any structurally unsound fences or structures; or any lumber, trash, fences, debris or vegetation which may prove a hazard for inquisitive minors.
- (3) Whatever is dangerous to human life or is detrimental to health, as determined by the Orange County Environmental Health Department or the code official.
- (4) Overcrowding a room with occupants.
- (5) Insufficient ventilation or illumination.
- (6) Inadequate or unsanitary sewage or plumbing facilities.
- (7) Whatever renders air, food or drink unwholesome or detrimental to the health of human beings, as determined by the Orange County Health Department or the code official.
- (8) Any place or premises which have been used on more than two occasions as the site of the unlawful sale or delivery of controlled substances.
- (9) Any building or premises declared to be a public nuisance by the nuisance abatement board.

- (10) Land, the topography, geology or configuration of which, whether in natural state or as a result of grading operations, excavation or fill, causes erosion, subsidence or surface water drainage problems of such magnitude as to be injurious or potentially injurious to the public health, safety and welfare or to adjacent properties.
- (11) Buildings which are abandoned for a period of six months, or permitted to remain unreasonably in a state of partial destruction for a period of four months without a building permit having been obtained and substantial construction performed, or permitted to remain unreasonably in a state of partial construction without substantial construction being performed. Substantial construction shall mean construction sufficiently noticeable to the public to give notice of ongoing construction work.
- (12) The failure to close, by such means as are acceptable to the code official, all doorways, windows and other openings into vacant structures.
- (13) Broken windows constituting hazardous conditions and inviting trespassers and malicious mischief.
- (14) Vegetation, including dry grass, dead shrubs, dead trees, combustible refuse and waste, or any material growing upon the area between the traveled way and the property line, sidewalks or upon private property which by reason of size, manner of growth and location would create any one or more of the following:
 - a. A condition likely to constitute a fire hazard to any building, improvement or other property, or when dry will in reasonable probability constitute a fire hazard;
 - b. A condition likely to harbor rats, vermin or other similar creatures constituting a health hazard; or
 - c. Causes appreciable harm or material detriment to the aesthetic and/or property values of surrounding property.
- (15) Dead, decayed, diseased or hazardous trees, weeds and other vegetation:
 - a. Dangerous to public safety and welfare; or
 - b. Causing appreciable harm or material detriment to the aesthetic and/or property values of surrounding property.
- (16) The accumulation and storage on any premises for more than 10 days of abandoned, wrecked, dismantled or inoperative automobiles, trailers, campers, boats, other mobile equipment, or major part thereof within the view of persons on public or other property adjacent to the premises.
- (17) Attractive nuisances dangerous to children in the form of:

- a. Abandoned and broken equipment; or
 - b. Unprotected and/or hazardous pools, ponds and excavation; or
 - c. Neglected machinery.
- (18) Waste on the premises which by reason of its location is unsightly and interferes with the reasonable enjoyment of property by neighbors, detrimentally affects property values in the surrounding neighborhood or community or which would materially hamper or interfere with the suppression of fire upon the premises or adjacent premises and which is visible from public property or from neighboring properties for a period of time in excess of ten days. "Waste" is defined for the purpose of this section as unused or discarded matter and material which consists (without limitation or exclusion by enumeration) of such matter and material as rubbish and refuse and matter of any kind including, but not limited to, rubble, debris, asphalt, concrete, plaster, tile, rocks, bricks, soil, building materials, crates, cartons, containers, boxes, furniture and household equipment or parts thereof, lumber, trash, dirt, machinery or parts thereof, scrap metal and pieces of metal, ferrous or nonferrous, bottles, bedding, etc.
- (19) The accumulation of dirt, litter or debris in vestibules, doorways or the adjoining sidewalks of commercial or industrial buildings.
- (20) The maintenance of signs and/or sign structures relating to uses no longer conducted or products no longer sold on vacant commercial, office, industrial or institutional buildings more than 45 days after such building becomes vacant.
- (21) The maintenance of any structure in a defective, unsightly, deteriorated and unrepaired condition, which is viewable from a public right-of-way or viewable from the sites of neighboring properties, where such condition would cause appreciable harm or material detriment to the aesthetic and/or property values of surrounding properties.
- (22) The substantial lack of maintenance of grounds within the city on which structures exist, where the grounds are viewable by the public from a public right-of-way or viewable from the sites of neighboring properties, where such condition would cause appreciable harm or material detriment to the aesthetic and/or property values of surrounding properties.

Section 302 shall be amended to read as follows:

302.1 Sanitation and storage of materials. All exterior property and premises shall be maintained in a clean, safe and sanitary condition. The occupant shall keep that part of the exterior property which such occupant occupies or controls in a clean and sanitary condition. It shall be unlawful for any person to permit any old, broken lumber, rusted or unused equipment, discarded refrigerators, stoves, old pipe or other used, discarded and worn, unsightly articles or materials to remain in any yard or open area owned, occupied or in the possession of such person for a period of more than five days.

It shall be unlawful for the owner or occupant of a building, structure or property to utilize the premises of such property for the open storage of any abandoned motor vehicle, icebox, refrigerator, stove, glass, building material building rubbish or similar items. It shall be the duty and responsibility of every such owner or occupant to keep the premises of such property clean and to remove from the premises all such abandoned items as listed above, including but not limited to weeds, dead trees, trash, garbage, etc., upon notice from the code official.

Section 302.4 shall be amended as follow:

302.4. Weeds and overgrowth.

302.4.1 Clearing overgrowth. The owner or the agent of such owner or occupant of any lot, place or area within the city shall not permit any trash, rubbish or noxious matter to remain lying on such lot, place or area or upon any sidewalk or street right-of-way abutting the lot, place or area. Upon sidewalks, noxious matter shall include accumulations of sand, leaves, algae growth, slippery conditions, food or food residue, and vegetation. Likewise, such owner, his agent and the occupant shall not permit any weeds or grass to grow to a height exceeding 12 inches upon any portion of such lot, place or area or upon any sidewalk, over street curbs or street right-of-way abutting such lot, place or area. For land being used for a bona fide commercial agricultural purpose, the limitation on the height of grass or weeds shall only apply to the first 20 feet of such lands abutting a public street or adjacent developed property. The limitation on the height of grass or weeds shall not apply to undeveloped wild land that remains in a natural state unless determined to be a fire hazard or other health hazard as determined by the code official.

302.4.2 Notice. The city shall notify in writing the owner of any lot, place or area within the city or the agent of such owner or the occupant to cut, destroy or remove any weeds, grass, trash, rubbish or noxious matter found growing, lying or located on such owner or occupant's property or upon the sidewalk or street right-of-way abutting the property and that, upon the failure of the owner or agent or occupant to do so. The city will cause such weeds, grass, rubbish or noxious matter to be cut, destroyed or removed. Such notice shall be by certified mail, addressed to the owner or agent of the owner or occupant, at his last known address, or by hand delivery to the owner or agent of the owner or occupant. In lieu of notice by certified mail, a notice may be posted on the property upon which the violation is alleged to exist and at the office of code enforcement, and proof of posting shall be by affidavit of the person posting the notice, which affidavit shall include a copy of the notice posted and the date, and the place of its posting. Notice by posting may run concurrently with, or may follow an attempt or attempts to provide notice by hand delivery or by mail, as required by this subsection.

302.4.3 Clearing by city. Upon failure, neglect or refusal of any owner, agent or occupant notified as provided in this article to cut, destroy or remove weeds, grass, trash, rubbish or noxious matter growing, lying or located upon such owner or occupant's property or upon the sidewalk or street right-of-way abutting property, within five days of posting the property as provided for in this article, or within five days upon receipt of the written notice provided for in this article or within five days after the date of such notice, if the notice is returned to the city because of the inability of the post office to make delivery thereof, provided the notice was properly addressed to the last known address of such owner, agent or occupant, the city may,

in addition to any other penalties provided for in this Code, pay for the cutting, destroying or removing of such weeds, grass, trash, rubbish or noxious matter or effect the removal by the city.

302.4.4. Charges. When the city has affected the removal of obnoxious growth or has paid for its removal the actual cost thereof, including administrative costs, plus accrued interest at the rate of twelve percent per annum beginning 30 days after completion of the work, shall be charged to the owner or occupant of such property.

302.4.5. Lien. Where the full amount due the city is not paid by such owner or occupant within 30 days after the cutting, destroying or removal of weeds, grass, trash, rubbish or noxious matter as set forth in sections 302.4 and 302.4.4, such charges are declared a lien upon the property and the provisions of sections 102-135 shall apply.

Section 302.8 shall be amended to read as follows:

302.8 Abandoned and disabled motor vehicles.

302.8.1. Definitions:

Abandoned motor vehicle means any motor-driven vehicle, regardless of size, which is left unattended for a period exceeding 48 hours.

Disabled motor vehicle means any motor-driven vehicle, regardless of size, which is incapable of being self-propelled upon the public streets of the city or which does not meet the requirements for operation upon the public streets of the city, including a current motor vehicle license. A motor vehicle shall be considered abandoned or disabled if it is in a state of evident disuse, neglect or abandonment. Evidence of disuse, neglect or abandonment may include, without limitation, factors such as: the vehicle being wrecked or inoperative; the vehicle being partially dismantled, having no engine, transmission, or other major or necessary parts; the vehicle having no valid license tag; there being vegetation underneath the vehicle as high as the vehicle body or frame; there being refuse or debris collected under the vehicle; the vehicle being used solely for storage purposes; or the vehicle being in any physical state rendering it inoperable or unsightly to the neighborhood.

302.8.2. Responsibility and liability. It shall be the joint and several responsibility of both the property owner upon whose property a disabled or abandoned motor vehicle is located and the owner of such vehicle to meet the requirements of this article, and the property owner and vehicle owner shall both be subject to any and all penalties for violations hereof. The property owner and vehicle owner shall jointly and severally be liable to the city for the payment of any unrecovered expenses incurred by the city in the removal and disposition of motor vehicles. If the expenses are not paid upon demand, a lien shall be placed upon the property and the vehicle for the amount of such expenses and costs.

302.8.3. Enforcement. It shall be the duty of the police department to enforce this article for disabled or abandoned motor vehicles within the public right-of-way or on public property. The code enforcement division of the planning and community development department shall enforce provisions of this article relating to disabled vehicles on private property.

302.8.4. Notice of violation.

302.8.4.1. When a disabled motor vehicle is found to be in violation of this article, a code inspector or a police officer shall give the owner on whose property the disabled motor vehicle is located a notice that the vehicle is in violation of this article and must be removed within ten days. This notice shall be in writing and shall state the date on which the ten days' notice shall expire and shall further state that if the notice has not been complied with and the disabled motor vehicle removed within such ten calendar days that enforcement of this article will ensue. Should the owner of the property upon which the disabled motor vehicle is located not be an occupant or not in possession of this property, in addition to such notice to the owner, the notice shall be served upon the occupant or person in possession of the property. The code inspector or police officer shall make every reasonable attempt to ascertain the owner of the vehicle, and shall notify any such vehicle owner so identified within either reasonable notice delivered by mail or personal service at any known business or residential address of such owner.

302.8.4.2. Within the ten calendar day period specified in the notice, the owner of the vehicle or the owner of the property or an authorized agent may appeal to the director of code enforcement or his designee. The director of code enforcement or his designee shall determine the validity of the violation and may for good cause extend the time for compliance or removal. If such an appeal is made, no removal shall be required until after the appeal has been finally determined, unless the removal is required under section 98-196.

302.8.4.3. If no appeal is made and the abandoned or disabled vehicle remains in violation after the ten calendar-day period, the city shall cause such vehicle to be removed to a storage facility approved by the city and thereafter disposed of in accordance with applicable state law or city ordinance.

302.8.4.4. Notwithstanding any of the foregoing, all abandoned motor vehicles which are located on public property shall be towed and disposed of in accordance with the notice, sale and disposition requirements of F.S. ch. 705, as revised or amended from time to time.

302.8.5. Disposal of vehicles; entrance upon private property. The city is authorized to enter upon private property for the purpose of seizing and taking into possession any abandoned or disabled vehicle.

302.8.6. Removal. The city is authorized to provide for the immediate removal of any abandoned or disabled motor vehicle to a garage or other place of safety, the cost of such removal to be a lien against the motor vehicle, when the abandoned or disabled vehicle is found unattended upon a bridge or causeway or in any tunnel or on any public highway or street or public parking lot in the following instances:

302.8.6.1. Where such vehicle constitutes an obstruction of traffic; or

302.8.6.2. Where such vehicle has been parked or stored on the public right-of-way or city property for a period exceeding 48 hours.

Section 302.10 shall be added shall read as follows:

302.10. Shrubs, hedges and trees obstructing visibility at intersections.

Shrubs, hedges, trees or plantings shall be kept trimmed so that the visibility for motor vehicle drivers is not obstructed at street intersections and points of ingress and egress to the public right-of-way. Where shrubs, hedges, trees or plantings are not kept so trimmed, in addition to any other penalties provided for in this code, the city may, after notice to the property owner responsible for such violation, enter upon the property where such violation is taking place and cut and trim the hedges or plantings, which are causing such violation to be reduced to a height of 2½ feet above the street curb elevation or cut tree limbs to a height of eight feet above the curb or sidewalk and upon performing such labor may bill the property owner for the actual cost thereof. Shrubs, trees and other vegetation which extend into the public right-of-way, and obstruct visibility at street intersections and points of ingress and egress to the public right-of-way or over hang the sidewalk obstructing pedestrian travel may be cut or trimmed by the city in accordance with the above referenced specifications after providing a 24-hour notice by placing such notice on the door of the abutting dwelling or business or by hand delivery to the occupant of the dwelling or business in order to provide for the public safety. This provision does not limit or prevent the city from taking immediate action to clear any hazardous or unsafe conditions created by trees or vegetation in the public right-of-way.

Amend Section 3034.3 to read as follows:

304.3. Premises identification. Buildings shall have approved address numbers placed in a position to be plainly legible and visible from the street or road fronting the property, in accordance with Article VII, Numbering of Buildings.

Amend Section 303.6 to read as follows:

3034.6. Exterior walls.

Every exterior wall shall be free of holes, breaks, loose or rotting boards or timber, and any other conditions which might admit rain, or dampness to the interior portions of the walls or to the occupied spaces of the building. All siding material shall be kept in repair. All exterior surfacing material shall be painted or properly surface coated (except brick, stone or other natural material which does not require the application of a weatherproofing substance) and in good repair after scraping and removing any loose paint or surfacing material.

Amend Section 303.14 to read as follows:

3034.14. Insect screens. Every door, window and other outside opening required for ventilation of habitable rooms, food preparation areas, food service areas, or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged or stored, shall be supplied with approved tightly fitting screens of not less than 16 mesh per inch (16

mesh per 25 mm) and every swinging door shall have a self-closing device in good working condition.

Exception: Screen doors shall not be required where other approved means, such as air curtains or insect repellent fans are employed.

Section 303.19 is added as follows:

3034.4920. Skirting around foundations. Latticework or similar approved material must be installed along continuous openings on the outside perimeter of buildings with floors elevated above the ground and where more than twelve (12) inches of vertical opening area exists from the ground to the building wall. The installation must be performed in an approved aesthetic manner in accordance with typical construction methods in practice.

Amend Section 304.3 to read as follows:

Amend Section 404.3 to read as follows:

404.3 Minimum ceiling heights. Occupiable rooms and habitable spaces shall have a ceiling height of not less than seven feet, six inches (2286 mm). Corridors, bathrooms, toilet rooms, kitchens, storage rooms and laundry rooms shall be permitted to have a ceiling height of not less than seven feet. (2134 mm).

Amend Section 602 to read as follows:

602 HEATING FACILITIES.

602.1. Occupiable rooms and habitable spaces (including every dwelling unit) shall have heating facilities which are properly installed, are maintained in safe and good working conditions, and are capable of safely and adequately heating all habitable rooms and bathrooms.

602.2. Every dwelling unit shall have heating facilities which are properly installed, are maintained in safe and good working conditions, and are capable of safely and adequately heating all habitable rooms and bathrooms.

602.3. Gas heaters listed for unvented use shall be permitted provided the total input rating of the heaters is less than 30 Btu per hour per cu ft (312 W/m³) of room content. Such heaters shall be prohibited in bedrooms.

602.4. The use of any liquid fueled unvented heating appliance shall be prohibited in any enclosed occupied structure within the city. Liquid fueled unvented heating appliances may be used as a temporary measure on construction sites and open well-ventilated work sites when they pose no hazard of ignition or explosion. Such devices must be tested and listed by an

approved laboratory according to the requirements of UL647 (1984) and the fuel must be stored in containers meeting ASTM ES-8 for kerosene heaters.

602.5. Any metal flue pipe that has been connected to a wood heating appliance that has experienced a flue fire shall be replaced unless otherwise specified by the manufacturer's instructions.

602.6. Any metal (pre-fabricated) fire place unit that has experienced a chimney fire shall be replaced unless otherwise specified by the manufacturer's instructions.

Section 3. Article II Code Enforcement Citations Chapter 1 of the code of Ordinances of the City of Winter Park is hereby amended as follows:

In Section 1-24 - Schedule of violations and penalties (a) under the heading "Class" and "Violation" the following changes are made:

Class I <u>II</u>	Housing <u>Property & Building Maintenance</u> code violations	<u>Sec 22-176, 177</u>
Class II <u>III</u>	Removal of lakefront vegetation <u>Violation of Shoreline Protection Ordinance</u>	<u>Sec 114-6</u>
III	Construction of seawall without a permit	<u>§ 114-6(b)</u>

Section 4. It is the intention of the city commission of the city that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the city; and that sections of this ordinance may be numbered or renumbered or lettered or relettered and the word "ordinance" may be changed to "chapter", "section", "article", or such other appropriate word or phrase in order to accomplish such intentions; and regardless of whether such inclusion in the code is accomplished, sections of this ordinance may be numbered or renumbered or lettered or relettered and typographical errors which do not affect the intent may be authorized by the city manager, without need of public hearing, by filing a corrected or recodified copy of same with the city clerk.

Section 5. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6. If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses or phrases under application shall not be affected thereby.

Section 7. This ordinance enacting amendments to the Florida Building Code shall be transmitted to the Florida Building Commission within 30 days.

Section 8. Effective Date. This ordinance shall take effect immediately upon its adoption.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida, held at City Hall, Winter Park, Florida, on the ____ day of April, 2012.

Mayor Kenneth W. Bradley

Attest _____
City Clerk Cynthia S. Bonham

Ordinance No. 32 _____



city commission agenda item

item type	Public Hearing	meeting date	April 9, 2012
prepared by department division	George Wiggins – Building & Code Enforcement Department Brett Railey – Police Department	approved by	<input checked="" type="checkbox"/> City Manager <input checked="" type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A final vote		

Subject

Adoption of City Ordinance relating to Pain Management Clinics and Pharmacies & repealing of the moratorium (2840-11) on Pain Management Clinics adopted by the City Commission on April 25, 2011.

motion | recommendation

Recommend approval

background

On June 3rd of 2011, Mayor Jacobs announced the formation of a comprehensive Prescription Drug Task Force to address the escalating problem of prescription drug abuse. The task force consisted of healthcare, pharmacy, law enforcement, prevention and treatment professionals. The proposed ordinance was created by utilizing recommendations made by the Prescription Drug Task Force.

Many Police Departments in the State of Florida have reported that a pattern of illegal drug use and distribution has been linked to Pain Management Clinics. On December 2, 2010, the Florida Department of Law Enforcement released the Florida Medical Examiners Commission 2010 Interim Report on Drugs Identified in Deceased Persons. The report aggregated toxicology reports submitted to the Florida Medical Examiners Commission and found that during January through June of 2010, of the 89,900 deaths occurring in Florida from all causes, 4,150 were drug-related. Of the 4,150 drug-related deaths, the report found as follows:

Prescription drugs accounted for 81% of all drug-related deaths when excluding deaths related to Ethyl Alcohol. 1286 people died with at least one prescription drug in their system that was, in the opinion of the medical examiner, the cause of death. The drug that caused the most deaths during the study period (715 decedents) was Oxycodone (trade names include OxyContin). In the Ninth Medical Examiner District (consisting of Orange and Osceola Counties) 63 deaths were related to Alprazolam (trade names include Xanax) 27 deaths were related to Diazepam (trade names include Valium) 76 deaths were related to Oxycodone (trade names include OxyContin) 30 deaths were related to Hydrocodone (trade names include Vicodin and Lortab) and 15 deaths were related to Proxyphene (trade names include Darvon and Darvocet).

Studies have found that the abuse of prescription pain medication can and does lead to property crimes, violent crime, drug dependency, debilitating sickness and death.

The creation of the proposed City Ordinance regulating Pain Management Clinics is not intended to interfere with legitimate medical clinics or the lawful prescription and use of controlled substances.

The new ordinance adopts the same provisions as proposed within Orange County’s proposed pain management ordinance which will not go into effect until June. Certain provisions that are applicable to Winter Park and our Zoning Code are included. We are establishing that in Winter Park, pain management clinics may only be located within the Limited industrial and warehouse (I-1) Zoning District. In addition, strict parking criteria parking criteria is included to ensure that the use does not create traffic or parking problems at any potential site of a pain management clinic.

alternatives | other considerations

N/A

fiscal impact

None

strategic objective

Quality Government services.

ORDINANCE NO. ____-12

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WINTER PARK, FLORIDA, RELATING TO PAIN MANAGEMENT CLINICS AND PHARMACIES; REPEALING THE MORATORIUM ON PAIN MANAGEMENT CLINICS ADOPTED BY ORDINANCE NO. 2840-11 AS EXTENDED BY ORDINANCE NO. 2872-12; ESTABLISHING REGULATIONS OF PHARMACIES AND PAIN MANAGEMENT CLINICS; TO BE CODIFIED AS ARTICLE II, CHAPTER 54 WINTER PARK CITY CODE; CREATING REGISTRATION AND SUPPLEMENTAL MONTHLY REPORTING REQUIREMENTS FOR ALL PAIN MANAGEMENT CLINICS; CREATING SUPPLEMENTAL ZONING REGULATIONS FOR NEW PAIN AMANGEMENT CLINICS; CREATING SUPPLEMENTAL REGULATIONS FOR ALL PHARMACIES; PROVIDING THAT PHARMACIES AND PAIN MANAGEMENT CLINICS SHALL NOT CO-LOCATE; ALLOWING FOR APPLICATION FOR VARIANCE FROM THE COLOCATION BAN; CREATING A REQUIREMENT FOR ALL PHYSICIANS AND PHARMACISTS TO CHECK THE PRESCRIPTION DRUG MONITORING PROGRAM PRIOR TO PRESCRIBING OR DISPENSING DANGEROUS DRUGS; PROVIDING DEFINITIONS, TO ADD A DEFINITION FOR "PAIN MANAGEMENT CLINIC" AND TO EXCLUDE PAIN MANAGEMENT CLINIC FROM THE TERM "CLINIC"; AMENDING SECTION 58-78 PERMITTED ZONING USES TABLE, ADDING PAIN MANAGEMENT CLINIC AS A PERMITTED USE IN THE I-1 ZONING DISTRICT; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Winter Park City Commissioners are advised that a pattern of illegal drug use and distribution of certain dangerous drugs has been linked in large part to certain pain management clinics operating in and around the Central Florida area, including the City of Winter Park; and

WHEREAS, certain opiate analgesic dangerous drugs, that may be safe when used moderately or properly, have been shown to be particularly dangerous when overprescribed by doctors in specialized businesses that are primarily focused on treating large numbers of persons who complain of any pain with very high doses of opiate drugs and have been shown to be particularly dangerous when over-consumed by citizens and visitors who may obtain a large number of such opiate drugs by engaging in doctor shopping to obtain multiple prescriptions, close in time, from multiple doctors, by failing to disclose prior recent prescriptions to subsequent doctors, and then obtaining the prescriptions from multiple dispensing pharmacies, often by using multiple and false identities at both medical clinics and pharmacies; and

WHEREAS, the dangerous overprescribing and excessive consumption of high amounts of those dangerous opiate prescription drugs has resulted in increased addiction of persons, increased crime associated with such activity, and resulted in a high number of deaths in the Central Florida area and around the City of Winter Park related to prescription drug abuse and has created an urgent situation requiring immediate action to reduce the threat to the health, safety and welfare of the citizens of the City of Winter Park; and

WHEREAS, the State of Florida has implemented a Prescription Drug Monitoring Program which could be an effective tool in the City of Winter Park to reduce successful doctor shopping, or multiple prescriptions, or multiple pharmacy filling of prescriptions and dispensing of potentially dangerous opiate drugs, if local physicians are careful to check the database before prescribing potentially dangerous opiate drugs; and, if reports are made to the database immediately when potentially dangerous opiate drugs are prescribed by local physicians or dispensed by local pharmacies so that other physicians and pharmacies can know that information; and

WHEREAS, on April 25, 2011, the City Commission adopted Ordinance No. 2840-11 to implement a moratorium on the issuance of any new Business Tax Receipts for pain management clinics, to direct City staff to analyze the effects of pain management clinics on our community and prepare recommendations to better promote, protect and improve the health, safety and welfare of the citizens for the City by local regulation of pain management clinics, to restrict cash only operations, and to regulate hours of operation of existing clinics through the period of the moratorium (as extended by Ordinance No. 2872-12); and

WHEREAS, on July 19, 2011, Orange County Mayor Teresa Jacobs' Prescription Drug Task Force (Task Force) began a series of meetings to address the serious issue of prescription drug abuse in the Orange County community through law enforcement, healthcare and pharmacies, prevention education, and public policy; and

WHEREAS, the Task Force identified negative adverse secondary effects associated with pain management clinics that necessitate a recommendation for certain changes to the City of Winter Park Code that will result in additional substantive and zoning regulations for pain management clinics and pharmacies in the City of Winter Park; and

WHEREAS, with the adoption of this Ordinance, the City Commission intends to lift the moratorium implemented in Ordinance No. 2840-11 (as extended by Ordinance No. 2872-12) and impose those substantive and zoning regulations on pain management clinics and pharmacies in the City of Winter Park.

NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF WINTER PARK HEREBY ORDAINS, AS FOLLOWS:

Section 1. Repeal of Moratorium Ordinance. The moratorium ordinances against pain management clinics implemented by Ordinance No. 2840-11 and Ordinance No. 2872-12, are hereby repealed.

Section 2. Creation of Pain Management Clinic Ordinance. A Pain Management Clinic Ordinance is hereby created by amending Chapter 54 – Health and Sanitation to insert Article 1 to include existing text as Section 54-1 – Smoking and adding to read as follows, to be codified at a new Article II, Chapter 54 to read as follows:

Sec. 54-2. Findings of Fact; Intent and Purpose.

(a) The City of Winter Park Board of City Commissioners are advised and informed that a pattern of illegal drug use and distribution of certain dangerous drugs has been linked in large part to certain pain management clinics operating in and around the Central Florida area and the City of Winter Park and distributing or prescribing dangerous drugs; and

(b) Certain opiate analgesic dangerous drugs, that may be safe when used moderately or properly, have been shown to be particularly dangerous when overprescribed by doctors in specialized businesses that are primarily focused on treating large numbers of persons who complain of any pain with very high doses of opiate drugs; and have been shown to be particularly dangerous when over-consumed by citizens and visitors who may obtain a large number of such opiate drugs by engaging in doctor shopping to obtain multiple prescriptions, close in time, from multiple doctors, by failing to disclose prior recent prescriptions to subsequent doctors, and then obtaining the prescriptions from multiple dispensing pharmacies, often by using multiple and false identities at both medical clinics and pharmacies; and

(c) The dangerous overprescribing and excessive consumption of high amounts of those dangerous opiate prescription drugs has resulted in increased addiction of persons, increased crime associated with such activity, and resulted in a high number of deaths in Central Florida related to prescription drug abuse and has created an urgent situation requiring immediate action to reduce the threat to the health, safety and welfare of the citizens of the City of Winter Park; and

(d) The State of Florida has implemented a Prescription Drug Monitoring Program which could be an effective tool in the City of Winter Park to reduce successful doctor shopping, or multiple prescriptions, or multiple pharmacy filling of prescriptions and dispensing of potentially dangerous opiate drugs, if local physicians are careful to check the database before prescribing potentially dangerous opiate drugs; and, if reports are made to the database immediately when potentially dangerous opiate drugs are prescribed by local physicians or dispensed by local pharmacies so that other physicians and pharmacies can know that information; and

(e) Certain opiate analgesic drugs have been shown to be particularly dangerous when over-prescribed by doctors or over-consumed by citizens and visitors; and

(f) The illegal distribution of these dangerous prescription drugs, increased crime associated with such activity, and the high number of deaths in Central Florida, relating to prescription drug abuse has created an urgent situation requiring immediate action to reduce the threat to the health, safety and welfare of the City of Winter Park citizens; and

(g) On July 19, 2011, Orange County Mayor Teresa Jacobs' Prescription Drug Task Force (Task Force) began a series of meetings to address the serious issue of prescription drug abuse in Orange County through law enforcement, healthcare and pharmacies, prevention education, and public policy; and

(h) The Florida Legislature has identified concerns regarding the increased use and abuse of substances controlled by federal and/or state law and the frequency of injury and death occurring as a result of the increased availability of controlled substances and certain dangerous prescription drugs via medical practitioners operating in pain management clinics or facilities; and

(i) Florida Statutes require physicians and other persons dispensing prescription drugs through pain management clinics, facilities or offices, to register with the State Department of Health in order to conduct such business; and

(j) The negative adverse secondary impacts associated with certain pain management clinics includes the congregation of drug users and drug addicted persons outside of pain management clinics in a manner that has a negative effect on the willingness of residents to patronize nearby business and which disturbs nearby residents all hours of the day but particularly in the early morning and late evening hours thus disrupting other businesses and disturbing the peace and quiet of affected parts of the community; and

(k) It is not the intent of this Ordinance to interfere with the legal and safe prescription, dispensation, or use of controlled substances. It is the excessive distribution of a narrow class of opiate analgesic prescription drugs that are Schedule II and III controlled substances (except Buprenorphine (Subutex®) and Buprenorphine-naloxone (Suboxone®), which are used for treating addiction) that this Ordinance seeks to regulate; and

(l) Under its home rule authority, the City of Winter Park can pass additional legislation to further regulate pain management clinics and pharmacies as long as these additional regulations are not preempted in the law and are not inconsistent with the statutory provisions.

Sec. 54-3. Definitions.

For purposes of this article, the following terms, whether appearing in the singular or plural form, shall have the following meanings. All other terms used in this article shall have the meaning provided in Chapter 2011-141, Laws of Florida, as it may be amended from time to time.

Acute Pain means the normal, predicted, physiological response to an adverse chemical, thermal, or mechanical stimulus and is associated with surgery, trauma, or illness. It is generally short-lived. Acute Pain responses may vary between patients and between pain episodes within an individual patient. Acute Pain episodes may be present in patients with Chronic Pain.

Chronic Pain means pain, which includes one or more of the following characteristics: (a) the pain persists beyond the usual course of a disease that is the cause of the pain; (b) the pain persists beyond the expected time for healing from an injury or trauma that is the cause of the pain; or (c) the pain is associated with a long-term incurable or intractable medical illness or disease and is not amenable to routine pain control methods.

Controlled substance means any substance named or described in Schedules I-V of *Section §893.03, Florida Statutes*.

Dangerous Drugs means a controlled substance, specifically an opiate analgesic, listed in Schedule II and Schedule III, in *Section 893.03, Florida Statutes*, but not including Buprenorphine (Subutex®) and Buprenorphinenaloxone (Suboxone®).

Health Care Physician or Physician means any practitioner who is subject to licensure or regulation by the Florida Department of Health under *Chapters 458 (physician) or 459 (osteopathic physician), Florida Statutes*.

Pain means an unpleasant sensory and emotional experience associated with actual or potential tissue damage or described in terms of such damage. Categories of pain include Acute Pain or Chronic Pain.

Pain Management means the use of pharmacological and non-pharmacological interventions to control a patient's identified pain. Pain Management often extends beyond pain relief, encompassing the patient's quality of life, ability to work productively, to enjoy recreation, and to function normally in family and society.

Pain Management Clinic means any privately-owned clinic, facility or office, whatever its title, including but not limited to a "wellness center", "urgent care facility", or "detox center," which has at least one of the following characteristics:

1. Where a physician practices who issues prescriptions for a Dangerous Drug to more than twenty (20) patients in a single day;
2. It holds itself out through a sign or advertising in any medium as being in business to prescribe or dispense pain medication, whether for Acute Pain or Chronic Pain;

3. It holds itself out through a sign or advertising in any medium as being in business to provide services for the treatment or management of pain and where the services are also accompanied with the prescription or dispensing of a Dangerous Drug for the treatment of pain, whether Acute Pain or Chronic Pain; or

4. It meets the definition of Pain Management Clinic in *Section 458.3265, Florida Statutes*, as may be amended from time to time, or is registered as a Pain Management Clinic with the State.

Exceptions. There is an affirmative defense that a business is not a Pain Management Clinic if it has at least one of the following characteristics:

1. Licensed as a hospital or other licensed facility pursuant to *Chapter 395, Florida Statutes*, as may be amended;

2. The majority of the physicians who provide services in the clinic primarily provide surgical services;

3. Affiliated with an accredited medical school at which training is provided for medical students, residents, or fellows;

4. Does not prescribe or dispense controlled substance for the treatment of pain; or

5. Operated for the sole purpose of service a governmental entity.

Pharmacist means any person license pursuant to *Chapter 465, Florida Statutes*, to practice the profession of pharmacy.

Pharmacy means the same as that term is defined in *Section 465.003, Florida Statutes*, as may be amended from time to time, and includes community pharmacy, internet pharmacy, and special pharmacy, but does not include institutional pharmacy or nuclear pharmacy, as each of those terms are used in that section.

Physician Primarily Engaged in the Treatment of Pain means a physician who prescribes or dispenses Dangerous Drugs when a substantial portion of the patients seen are prescribed or dispensed Dangerous Drugs for the treatment of chronic pain. For purposes of this definition, the term “substantial portion” means more than insignificant or incidental portion. The term “substantial portion” does not necessarily mean a majority or predominant amount.

Sec. 54-4. Registration and Operational Regulations for Pain Management Clinics.

(a) *Registration Required.* Upon adoption of this Ordinance and annually thereafter, Pain Management Clinics shall register with the City by completing and submitting to the City Manager, or his/her designee, a registration form that is obtained from that official.

(b) *Persons Responsible.* A physician shall be designated as responsible for complying with all requirements related to registration and operation of the Pain Management Clinic. The designated physician and all other persons operating the Pain Management Clinic shall ensure compliance with the following regulations. Failure to so comply shall be deemed a violation of this Ordinance and shall be punishable as provided in Section 54-10.

(c) *Supplemental Regulations.* All registered Pain Management Clinics shall be subject to the supplemental regulations provided in this subsection.

(d) *Display of licenses.* Any Pain Management Clinic shall be validly registered with the State of Florida, if required, and with the City and shall prominently display in a public area near its main entrance copies of all state licenses, City licenses, and Occupational License/Local Business Tax Receipt, and the name of the owner and designated physician responsible for compliance with state and city law. A Pain Management Clinic shall register with the City by completing and submitting to the City Manager, or his/her designee, a registration form that is obtained from that official.

(e) *Controlled Substances.* The on-site sale, provision, or dispensing of controlled substances at a Pain Management Clinic shall be prohibited except as is specifically set forth in applicable federal or state law.

(f) *Alcoholic beverages.* Alcoholic beverages shall be prohibited from being consumed or served on the premises, including in the parking areas, sidewalks, or adjacent right-of-way.

(g) *Adequate inside waiting area required.* No Pain Management Clinic shall provide or allow outdoor seating areas, queues, or customer waiting areas. All activities shall be conducted within the building and adequate indoor waiting areas shall be provided for all patients and business invitees. The Pain Management Clinic shall not direct or encourage any patient or business invitee to stand, sit (including in a parked car), gather, or loiter outside of the building where the clinic operates, including in any parking area, sidewalk adjacent, right-of-way, or neighboring property for any period of time longer than that reasonably required to arrive and depart. The Pain Management Clinic shall post a conspicuous sign stating that no loitering is allowed on the property.

(h) *Operating hours.* A Pain Management Clinic may operate only Monday through Friday and only during the hours of 7:00 a.m. to 7:00 p.m. Exception – It is an affirmative defense that the business was open after the above-stated hours for a bona fide medical emergency reported by an established patient who had been previously treated at that Pain Management Clinic.

(i) *Monthly business records.* Each business day a Pain Management Clinic shall provide to the City Manager or his or her designee, on a monthly basis, by the fifth day of each calendar month, a sworn summary of certain limited information from the prior calendar month that is prepared by the medical director and/or the person in charge of prescribing the drugs that month. To the extent such information is not otherwise required to be maintained by any other law, the back-up for the required monthly summary shall be maintained by the Pain Management Clinic for at least 24 months. The monthly summary shall include the following information for the previous calendar month:

(1) The total number of prescriptions written for Dangerous Drugs listed separately by each physician;

(2) The total number of persons seen by the Pain Management Clinic;

(3) The state of residence of each person to whom Dangerous Drugs were prescribed or dispensed; and

(4) A log of all attempts, whether successful or unsuccessful, to access and revise the state-maintained Prescription Drug Monitoring Program.

(i) *Personnel Records.* A Pain Management Clinic shall maintain personnel records for all owners, operators, employees, workers, and volunteers on site at the Pain Management Clinic, and make those records available during any inspection. The Pain Management Clinic shall forward a sworn personnel record containing items (1), (2) and (3), below to the City Manager, or his/her designee, on a monthly basis by the fifth day of each calendar month for the previous calendar month. Personnel records shall, at a minimum, contain the following information about each of the above-described persons present for any day in the previous calendar month:

(1) name and title;

(2) current home address, telephone number, and date of birth;

(3) a state or federally-issued driver's license or other identification number;

(4) a copy of a current driver's license or a government issued photo identification; and

(5) a list of all criminal convictions (if any), whether misdemeanor or felony for all persons hired in the previous calendar month, to be updated annually.

(k) *Compliance with other laws.* A Pain Management Clinic shall at all times be in compliance with all federal and state laws and regulations and the City of Winter Park City Code.

Sec. 54-5. Requirements for New Pain Management Clinics.

(a) *Intent.* It is the intent of this article that the lawful use of any building, structure, or land existing at the time of adoption of this article may be continued although such use, building or structure does not conform with the provisions of this article provided the following conditions in the subsequent sections of this article are met.

(b) *Zoning and Location.* Any new Pain Management Clinic shall only be permitted within the Limited Industrial and Warehouse (I-1) Zoning District, and shall be prohibited as a home occupation. Any new Pain Management Clinic applicant shall complete the appropriate building permit or Use permit applications and submit these application(s) to the City Building Division for review and approval prior to issuance of any permits.

(c) *Separation distances.* A new Pain Management Clinic shall not co-locate on the same property as a pre-existing Pharmacy. Furthermore, a new Pain Management Clinic shall not operate within one thousand (1,000) feet of any pre-existing pharmacy, school, as that term is defined in *Sections 1002.01 or 1003.01, Florida Statutes*, as it may be amended, day care center or home, or religious institution. Distance requirements shall be documented by the applicant and submitted to the Building Division with the application. All distance requirements pertaining to Pain Management Clinics shall be measured by drawing a straight line from the nearest property line of the pre-existing use to the nearest property line of the proposed use. Applicant may request a variance from the requirements of this paragraph as provided in Section 58-92 of this Code.

(d) *Parking.* Any parking demand created by a Pain Management Clinic shall not exceed the parking spaces located or allocated on site, as required by the City's parking regulations. An applicant shall be required to demonstrate to the appropriate City staff that on-site traffic and parking attributable to the Pain Management Clinic will be sufficient to accommodate traffic and parking demands generated by the Pain Management Clinic; based upon current traffic and parking study prepared by a certified professional. Traffic and parking analyses shall be predicated in part upon traffic and parking impacts from other existing pain management clinics in Florida but shall in no case be less than one (1) space per 100 sq. ft. of gross floor square feet as defined in Section 58-95 of this code. The source of any such information shall be provided to the City for purposes of verification. City staff shall be required to verify the information contained in traffic and parking study(ies) with the appropriate official(s) of the local government(s) where the comparable information is derived. The owner of the Pain Management Clinic shall be responsible for ensuring that there is no queuing of vehicles in the public right-of-way.

Sec. 54-6. Landlord Responsibility.

(a) Any landlord, leasing agent or owner of property upon which a pain management clinic operates who knows, or in the exercise of reasonable care should know, that a Pain Management Clinic or Pharmacy is operating in violation of the Winter Park City Code, or applicable Florida law, including the rules and regulations promulgated by the Department of Health, Board of Medicine, or Board of Osteopathic Medicine, must prevent, stop, or take

reasonable steps to prevent the continued illegal activity on the leased premises.

(b) Landlords who lease space to a Pain Management Clinic or Pharmacy after the effective date of this article must expressly incorporate language into the lease or rental agreement stating that failure to comply with the Winter Park City Code is a material breach of the lease and shall constitute grounds for termination and eviction by the landlord.

Sec.54-7. Certification Affidavit by Applicants for Related Uses.

(a) *Certification Affidavit by Applicants for Related Uses.* Any application for a business certificate under Chapter 94, Article II as pain management clinic as defined in section 54-3 shall be accompanied by an executed affidavit certifying registration with the State of Florida, and the City of Winter Park as a Pain Management Clinic. The failure of an applicant to identify a business in the application for a business certificate as a pain management clinic which meets the definition of pain management clinic defined in section 54-3 will result in the immediate expiration of the business certificate and immediate ceasing of all activity conducted in the pain management clinic.

(b) Any applicant's application for a business certificate and executed affidavit relating to use as a Pain Management Clinic, where applicable, shall be provided to the City Building Division at the time of the proposed use.

Sec. 54-8. Regulation of Pharmacies.

(a) All Pharmacies shall be subject to the following supplemental regulations:

(1) *Identification Requirement.* Prior to filling or dispensing any prescription for a Dangerous Drug, for or to a person for whom verification of insurance or health plan coverage through a state-licensed insurance company, has not been done, a Pharmacist or the Pharmacist's agent shall require and photocopy, scan, or otherwise digitally record at least one (1) form of identification of the patient for whom the medication is prescribed or, if a minor, the minor's parent or guardian. Identification shall be also obtained and recorded in the same manner from the person who picks up or obtains the Dangerous Drugs, if not the same person for whom the Dangerous Drugs are prescribed. Such identification shall consist of an original or certified copy of one of the following and must include a photograph of the applicant and have both the applicant's full name and date of birth:

- (a) Current driver's license;
- (b) Current federal or state issued identification card;
- (c) United States valid Passport or Passport Card;
- (d) Unexpired foreign passport with valid, unexpired United States visa affixed accompanied by the approved I-94 form documenting applicant's most recent admittance to the United States;

(e) Valid United States Citizenship and Immigration Services (USCIS) documents (Certificate of Naturalization, Certificate of Citizenship, and/or Permanent Resident Card);

(f) Military ID or dependent card with photograph; or

(g) State or Federal government employee identification card with name and photograph and/or physical description with or without a date of birth.

(2) *Verification of Prescription.* Prior to filling a prescription for a Dangerous Drug about which the Pharmacist has any reasonable cause to doubt the validity of the prescription, a Pharmacist or the Pharmacist's agent shall personally contact the prescribing physician or the prescribing physician's agent in order to verify the prescription. Based on the contact, the Pharmacist or pharmacist's agent shall document, in writing, the date and name of contact.

(3) *Records.* A Pharmacy shall keep records of all prescription fills in compliance with *Section 893.07, Florida Statutes*, for no less than two (2) years and records of Dangerous Dog prescription fills shall be made available to law enforcement or code enforcement within seventy-two (72) hours of the request and which shall include:

(a) All information required by *Section 893.07, Florida Statutes*;

(b) Copies of all personal identification obtained by the Pharmacist in compliance with this Article; and

(c) If applicable, all written verification records required in this Article.

In the event that a records request is made by code enforcement personnel, the Pharmacist shall redact all identifying information of the patient or person who requested medication before providing the requested records in compliance with this section; provided however, this requirement to redact does not apply to lawful requests by law enforcement personnel.

(4) *Pharmacist compensation.* It shall be unlawful to pay any Pharmacist a bonus, incentive compensation, or reward solely for filling a prescription for a specific Dangerous Drug.

(5) *Compliance with other laws.* A Pharmacy shall, at all times, be in compliance with all federal and state laws and regulations and the Winter Park City Code.

(b) *Separation distances.* A new Pharmacy shall not co-locate on the same property as a pre-existing Pain Management Clinic; provided, however, that an Applicant for a new Pharmacy may request a variance from the requirements of this paragraph as provided in Section 58-92 of this Code.

Sec. 54-9. Prescription Drug Monitoring Program.

(a) *Requirement of prescribing physician or physician's agent to check Prescription Drug Monitoring Program.* Medication shall only be prescribed on the business premises and shall only be prescribed during regular office hours. Within 24 hours prior to prescribing any Dangerous Drug to a patient, the prescribing physician or physician's agent shall access the information for the purpose of reviewing the patient's controlled drug description history in the Prescription Drug Monitoring Program described at *Section 893.055, Florida Statutes*.

(b) *Requirement of pharmacist or pharmacist's agent to check Prescription Drug Monitoring Program.* Prior to dispensing any Dangerous Drug for or to a person for whom verification of insurance or health plan coverage through a state-licensed insurance company has not been done, the dispensing Pharmacy shall access the information in the Prescription Drug Monitoring Program for the purpose of reviewing the patient's controlled drug history and shall report the Dangerous Drug dispensed and to whom the Dangerous Drug will be dispensed in the Prescription Drug Monitoring Program described at *Section 893.055, Florida Statutes*.

(c) *When the Prescription Drug Monitoring Program is not available.* Compliance with the requirements of sub-sections (a) and (b) is not required before prescribing or dispensing dangerous drugs if the Prescription Drug Monitoring Program is not available, or does not reasonable respond, and three good-faith but unsuccessful attempts have first been made to access and review the state-maintained Prescription Drug Monitoring Program. A record of the dates and times of such attempts to access the state maintained Prescription Drug Monitoring Program shall be kept and maintained for 24 months. A Pain Management Clinic shall also include such log information with the daily summary record required in this Ordinance.

Sec. 54-10. Penalties.

Any person violating any of the provisions of this Article shall be deemed guilty of an offense punishable as provided in section 1-7, Article II Code Enforcement Citations, revocation of a business certificate and code enforcement violations referred to the Code Enforcement Board.

Section 3. Amendments to Zoning Code. The Winter Park Land Development Code, Article III, Chapter 58 is hereby amended as follows:

Section 58-78(b) is amended to add under Permitted Uses, new paragraph 13, Pain Management Clinics.

Section 58-86(b) is amended to add under "Specific Requirements," new paragraph 28 to read: Pain Management Clinics: one parking space for each 100 square foot of gross floor space in the building.

Section 58-95 is amended by adding a new definition "*Pain Management Clinic*", as defined in **Section 2** of this Ordinance hereinabove in Section 54-3.

Section 4. Chapter 94, Article II, Section 94-31 "Definitions" under "Local business tax" is amended to read as follows: Local business tax receipt means and includes the certificate or document to be issued by the city business tax officer evidencing payment of the business tax initially imposed and required for the issuance thereof, and shall be called "business certificate" in city applications and documents under this Article.

Section 5. Repeal of Prior Inconsistent Ordinances and Resolutions. All prior inconsistent ordinances and resolutions adopted by the City Commission, or parts of prior ordinances and resolutions in conflict herewith, are hereby repealed to the extent of the conflict.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, word or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 7. Effective Date. This Ordinance shall become effective immediately upon adoption by the City Commission of the City of Winter Park, Florida, and pursuant to City Charter.

ADOPTED by the City Commission of the City of Winter Park, Florida, in a regular meeting held on the _____ day of _____, 2012.

Kenneth W. Bradley, Mayor

Attest: _____
Cynthia S. Bonham, City Clerk

Approved as to legal form and sufficiency for
the City of Winter Park, Florida only:

Usher L. Brown, City Attorney

First Reading: _____, 2012
Second Reading: _____, 2012



city commission public hearing

item type	Public Hearing	meeting date	April 9, 2012
prepared by department division	Jeff Briggs Planning Department	approved by	<input checked="" type="checkbox"/> City Manager <input type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A final vote		

Subject: Annexation of Ravaudage – Home Acres

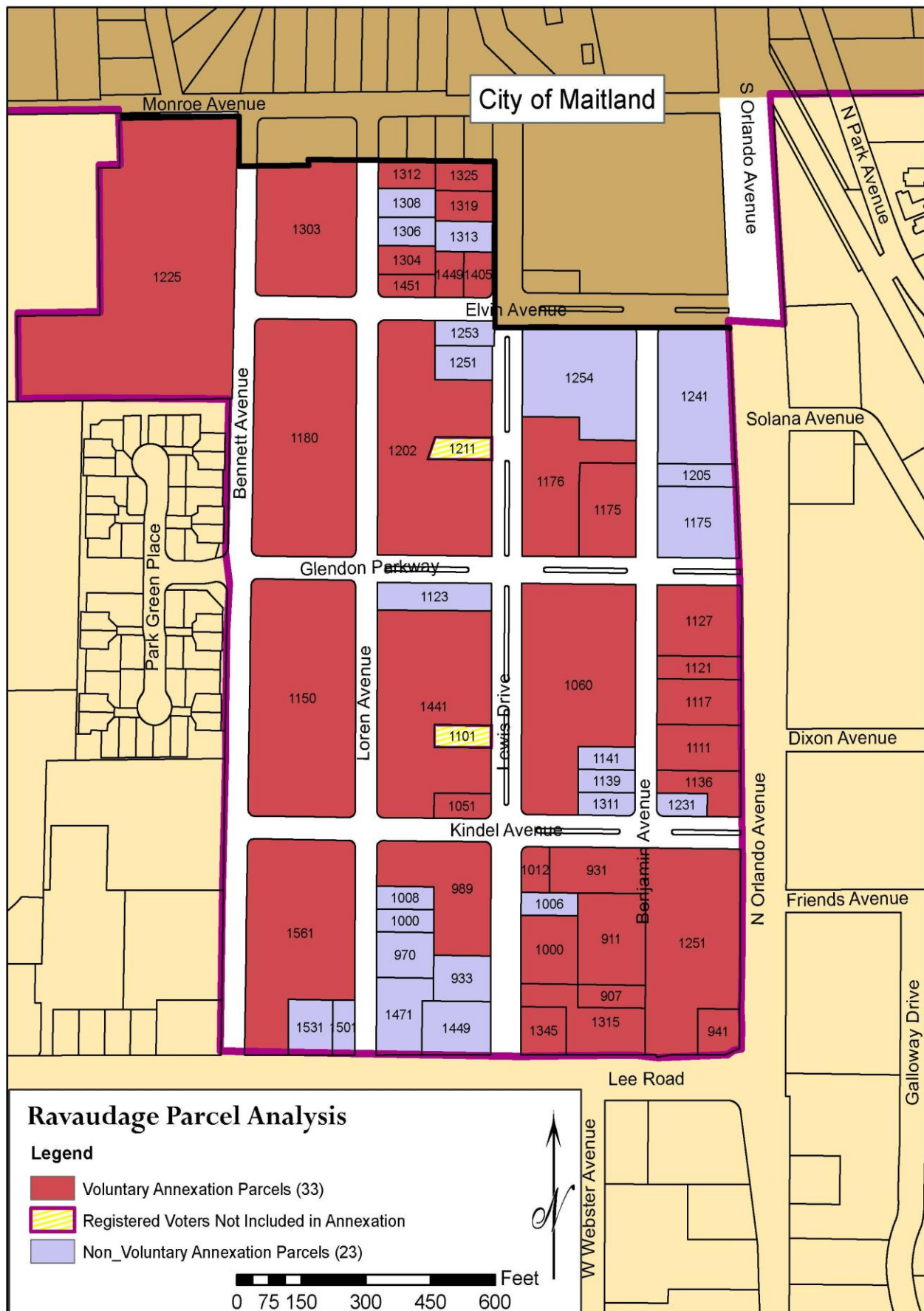
Pursuant to Chapter 171, Florida Statutes, the City of Winter Park proposes to annex a 54+/- acre unincorporated pocket that is referred to as Ravaudage (for the Planned Development approved by Orange County) or Home Acres (subdivision name), as depicted on the enclosed map.

There are 56 properties included in the Ravaudage/Home Acres annexation area. The City of Winter Park has received voluntary annexation petitions from 33 of the individual property owners, requesting annexation into the City. Since these voluntary annexation petitions represent 56.9% of the property owners and 81.45% of the private land area involved, the City, subsection 171.0413(6), Florida Statutes, will permit the City to annex the entire area without a vote of the electors and without the consent of the 23 properties that have not provided formally consented to this annexation.

This public hearing is for the first reading of the annexation ordinance and, as required by Florida Statutes, not less than 10 days prior to the public hearing on the annexation, notices were mailed to all property owners of the area of the pending annexation. A second hearing on the annexation ordinance for the Ravaudage/Home Acres area will not occur until a future time when a decision on the proposed CDD has been made.

Recommendation:

Approval on first reading



Ravaudage Annexation Time Line

- January 24, 2012 Orange County Commission agrees to Winter Park annexation. The two enclaves (registered voters) to be done later via Interlocal Agreement.
- March 2, 2012 City-wide notices mailed to all households to be received prior to March 9, 2012 for the 30 day notice prior to the first public hearing per Section 2-1 c.
- March 9, 2012 Formal notice sent to Orange County with an annexation report, legal ad and ordinance, at least 15 days prior to commencing the advertising process for the first public hearing.
- March 25, 2012/April 1, 2012 Public notice advertisements in the Orlando Sentinel for two consecutive weeks at least 7 days prior to the first public hearing.
- March 26, 2012 City mails notices to all affected property owners at least 10 days prior to the first public hearing.
- April 9, 2012 First public hearing of annexation ordinance.
- ????????????????? Second reading of annexation ordinance.

Prepared by and return to:
Cindy Bonham, City Clerk
City of Winter Park
401 Park Avenue South
Winter Park, FL 32789

ORDINANCE NO. 2869-12

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING APPROXIMATELY 54+- ACRES OF REAL PROPERTY REFERRED TO AS RAVAUDAGE OR HOME ACRES; GENERALLY LOCATED IN THAT POCKET OF UNINCORPORATED ORANGE COUNTY AREA BORDERED BY LEE ROAD TO THE SOUTH, ORLANDO AVENUE TO THE EAST; MONROE AVENUE TO THE NORTH AND BENNETT AVENUE TO THE WEST; PROVIDING FOR THE AMENDMENT OF THE CITY OF WINTER PARK'S CHARTER, ARTICLE I, SECTION 1.02, CORPORATE BOUNDARIES TO PROVIDE FOR THE INCORPORATION OF THE REAL PROPERTY ANNEXED HEREBY INTO THE MUNICIPAL BOUNDARIES; PROVIDING FOR THE FILING OF THE REVISED CHARTER WITH THE DEPARTMENT OF STATE; PROVIDING FOR REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 171, Florida Statutes provides the exclusive method of municipal annexation, in order to insure sound urban development and efficient provision of urban services; and

WHEREAS, the City has determined that the 54+- acre area to be annexed is contiguous and reasonably compact, is developed for urban purposes, is not within the boundaries of another municipality, does not have any registered electors, and has met all other requirements of Chapter 171, Florida Statutes, including but not limited to the prerequisites for annexation; and

WHEREAS, Benjamin Partners, Ltd., Greenhouse Partners, Ltd. and Garmet, Ltd.; Florida limited liability companies, have petitioned the City of Winter Park for annexation of thirty three (33) parcels of land that they own within this proposed 54+- acre annexation area and those properties represent 56.9% of the properties included in this annexation and comprise 81.45% of the land area involved; and

WHEREAS, the City Commission has determined that the annexation of the subject are has met all procedural requirements and that it will promote sound urban development and efficient provision of urban services; and

WHEREAS, the annexation is in compliance and consistent with the goals and objectives of the City of Winter Park Comprehensive Plan, Charter and Municipal Code; and

WHEREAS, in the best interest of the public health, safety, and welfare of the citizens of Winter Park, the City Commission of the City of Winter Park desires to annex the real property generally described below into the municipal boundaries of the City of Winter Park; and

WHEREAS, upon adoption of this Ordinance, the municipal boundaries lines of the City of Winter Park, shall, for purposes of Article I, Section 1.02 of the Municipal Charter shall be redefined to include the subject real property.

NOW, THEREFORE, be it enacted by the City Commission of the City of Winter Park, Florida as follows:

Section 1. Annexation of Real Property. The real property shall be, and is hereby annexed into the City of Winter Park, Florida. This real property is described in Exhibit "A" and illustrated in Exhibit "B". These Exhibits are incorporated herein by reference. The described real property shall be existing within the boundaries of the City of Winter Park, Florida and known to be existing within said boundaries from the effective date of this Ordinance.

Section 2. Incorporation of Recitals. The recitals to this Ordinance are hereby incorporated herein by reference and are fully effective as part of this Ordinance.

Section 3. City Boundaries Redefined; Winter Park Charter Amended. Pursuant to Section 166.031(3), Florida Statutes and Section 171.091, Florida Statutes, the City of Winter Park Charter, Article I, Section 1.02 is hereby amended to redefine the corporate boundaries of the City of Winter Park to include the real property described in Section 1 and Exhibits "A" and "B" of this Ordinance. The City Clerk shall file the revised Winter Park Charter, Article 1, Section 1.02 with the Department of State within 7 days of the effective date of this Ordinance. Section 1.02 provides that the corporate boundaries of the City of Winter Park shall remain as they exist on the date the amended Charter took effect, and provides that the City has the power to change its boundaries in the manner prescribed by law. The amendment to the Charter will provide that after the effective date of the adoption of Section 1.02, the property subject to this Ordinance was annexed, and the legal description of the property will not be included in the Charter but the Ordinance number shall be included so that the public is on notice that a description of the corporate boundaries, including the property annexed hereby, is on file in the City Clerk's office.

Section 4. Repeal of Prior Inconsistent Ordinances and Resolutions. All Ordinances and Resolutions or parts of Ordinances and Resolutions in conflict herewith are hereby repealed to the extent of conflict.

Section 5. Severability. Should any section or provision of this Ordinance or any portion hereof, including any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not effect the validity of the remainder hereto as a whole, and the invalid portion shall be

severed from the remainder of this Ordinance and the remainder of this Ordinance shall be continue to be lawful, enforceable and valid.

Section 6. Effective Date. This Ordinance shall become effective immediately upon adoption by the City Commission of the City of Winter Park, Florida.

ADOPTED by the City Commission of the City of Winter Park, Florida at a regular meeting assembled on the _____ day of _____, 2012.

Kenneth W. Bradley, Mayor

Attest: _____
Cynthia S. Bonham, City Clerk

First Reading: _____, 2012

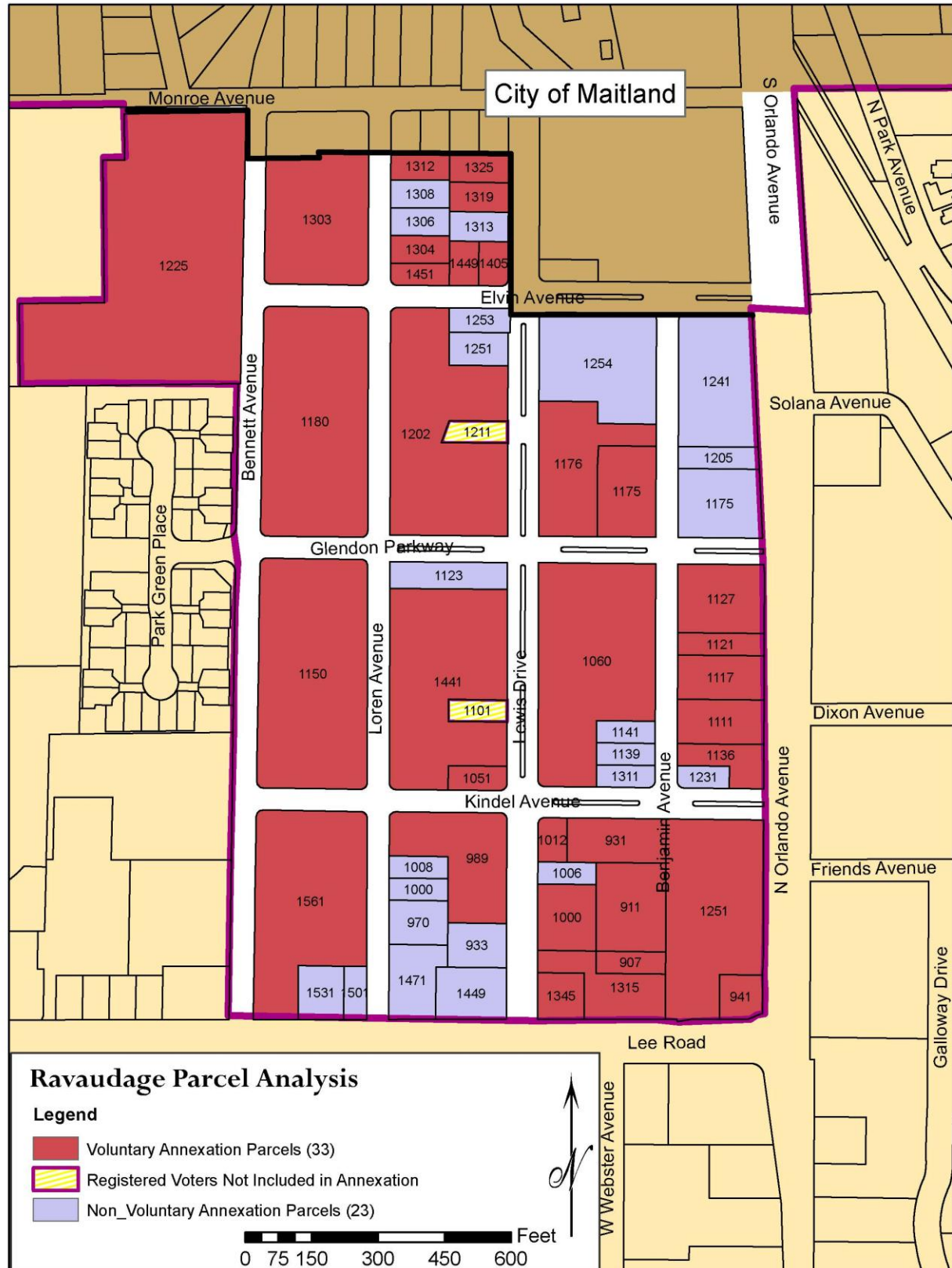
Second Reading: _____, 2012

Effective Date: _____, 2012

Exhibit "A" Ravaudage Annexation Metes and Bounds Legal Description:

Begin 30.00 feet South and 21.00 feet West of the Northeast corner of the Northwest $\frac{1}{4}$ of Section 1, Township 22 South, Range 29 East, Orange County, Florida; thence run South $01^{\circ}18'01''$ West along the West right-of-way line of Bennett Avenue a distance of 100.68 feet; thence departing said West right-of-way line run South $89^{\circ}37'38''$ East along the South line of Lot 2, Block "O", and a projection thereof, of Home Acres, according to the plat thereof, as recorded in Plat Book "M", Page 97 of the Public Records of Orange County, Florida, a distance of 161.80 feet to the Southeast corner of said Lot 2, Block "O"; thence North $00^{\circ}53'15''$ East along the East line of said Lot 2, a distance of 11.60 feet to the Southwest corner of Lot 15, Block "O", of said Home Acres; thence South $89^{\circ}19'59''$ East along the South Line of said Lot 15, a distance of 115.79 feet to the Southeast corner of said Lot 15, said point also being on the West right-of-way line of Loren Avenue, of said Home Acres; thence departing said West right-of-way line run South $89^{\circ}50'25''$ East a distance of 50.00 feet to the East right-of-way line of said Loren Avenue, said point also being the Southwest corner of Lot 7, Block "P", of said Home Acres; thence North $89^{\circ}41'18''$ East along the South line of said Lot 7, a distance of 132.57 feet to the Southeast corner of said Lot 7; thence South $00^{\circ}26'08''$ West along the West line of Lot 10, of said Block "P", a distance of 2.70 feet to the Southwest corner of said Lot 10; thence North $89^{\circ}40'00''$ East along the South line of said Lot 10, a distance of 132.57 feet to the Southeast corner of said Lot 10, said point also being on the West right-of-way line of Lewis Drive, of said Home Acres; thence South $00^{\circ}25'53''$ West along said West right-of-way line and an extension thereof, a distance of 350.00 feet; thence South $88^{\circ}36'13''$ East along the South line of Elvin Avenue and a projection thereof, of said Home Acres, a distance of 550.10 feet to the Westerly right-of-way line of North Orlando Avenue (State Road 15/600), (U.S. 17/92), as now established. Thence run along said Westerly right-of-way line the following courses and distances: South $02^{\circ}34'51''$ East 488.72 feet to the Point of Curvature of a curve concave Westerly and having a radius of 5676.65 feet; thence run Southerly along the arc of said curve 283.03 feet through a central angle of $02^{\circ}51'24''$ to the Point of Tangency; thence South $00^{\circ}16'33''$ West a distance of 803.23 feet; thence South $67^{\circ}51'04''$ West a distance of 36.60 feet, to the North right-of-way line of Lee Road (State Road 438) as now established; thence South $89^{\circ}57'03''$ West along said North right-of-way line and an extension thereof, a distance of 1183.25 feet to the Southeast corner of Lot 1, of Lee Shore, according to the Plat thereof, as recorded in Plat Book "T", Page 78, of the Public Records of Orange County, Florida, said point also being the Point of Intersection of said North right-of-way line of Lee Road with the West right-of-way line of Bennett Avenue (as now established); thence North $01^{\circ}18'01''$ East along said West right-of-way line, a distance of 1439.59 feet to the Northeast corner of Park Green, according to the plat thereof, as recorded in Plat Book 10, Page 90, of the Public Records of Orange County, Florida; thence South $88^{\circ}47'55''$ West along the North line of said Park Green, and extension thereof, a distance of 489.00 feet to the Southwest corner of that certain parcel of land, as recorded in Official Record Book 09053, Page 4134, of the Public Records of Orange County, Florida; thence run along the Westerly line of said certain parcel of land, the following courses and distances: North $00^{\circ}22'00''$ West 186.65 feet; thence North $89^{\circ}33'44''$ East 191.75 feet; thence North $00^{\circ}22'00''$ West 320.55 feet; thence North $89^{\circ}23'57''$ East 49.46 feet; thence North $00^{\circ}30'06''$ West 103.89 feet to the Northwest corner of the aforesaid certain parcel of land; thence North $89^{\circ}17'48''$ East along the North line of said certain parcel, a distance of 274.63 feet to the Point of Beginning. (LESS) Lot 16, Block "L" and Lot 17, Block "F", of Home Acres, according to the plat thereof, as recorded in Plat Book "M", Page 97, of the Public Records of Orange County, Florida.

Exhibit B – Area to be annexed



NOTICE OF ANNEXATION

CITY OF WINTER PARK
PUBLIC NOTICE

NOTICE is hereby given that a public hearing will be held by the Winter Park City Commission on Monday, April 9, 2012 at 3:30 p.m. in the Winter Park Community Center at 721 W. New England Avenue, Winter Park, Florida, to consider the following:

ORDINANCE NO. 2869-12

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING APPROXIMATELY 54+- ACRES OF REAL PROPERTY REFERRED TO AS RAVAUDAGE OR HOME ACRES; GENERALLY LOCATED IN THAT POCKET OF UNINCORPORATED ORANGE COUNTY AREA BORDERED BY LEE ROAD TO THE SOUTH, ORLANDO AVENUE TO THE EAST; MONROE AVENUE TO THE NORTH AND BENNETT AVENUE TO THE WEST; PROVIDING FOR THE AMENDMENT OF THE CITY OF WINTER PARK'S CHARTER, ARTICLE I, SECTION 1.02, CORPORATE BOUNDARIES TO PROVIDE FOR THE INCORPORATION OF THE REAL PROPERTY ANNEXED HEREBY INTO THE MUNICIPAL BOUNDARIES; PROVIDING FOR THE FILING OF THE REVISED CHARTER WITH THE DEPARTMENT OF STATE; PROVIDING FOR REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

"This notice is pursuant to the provisions of Chapters 166 and 171, Florida Statutes, and the Charter and Ordinances of the City of Winter Park, Florida, as amended and supplemented. Subject annexation generally meets the statutory criteria for annexation as established in Chapter 171, Florida Statutes. This is an involuntary annexation, as provided in Chapter 171.

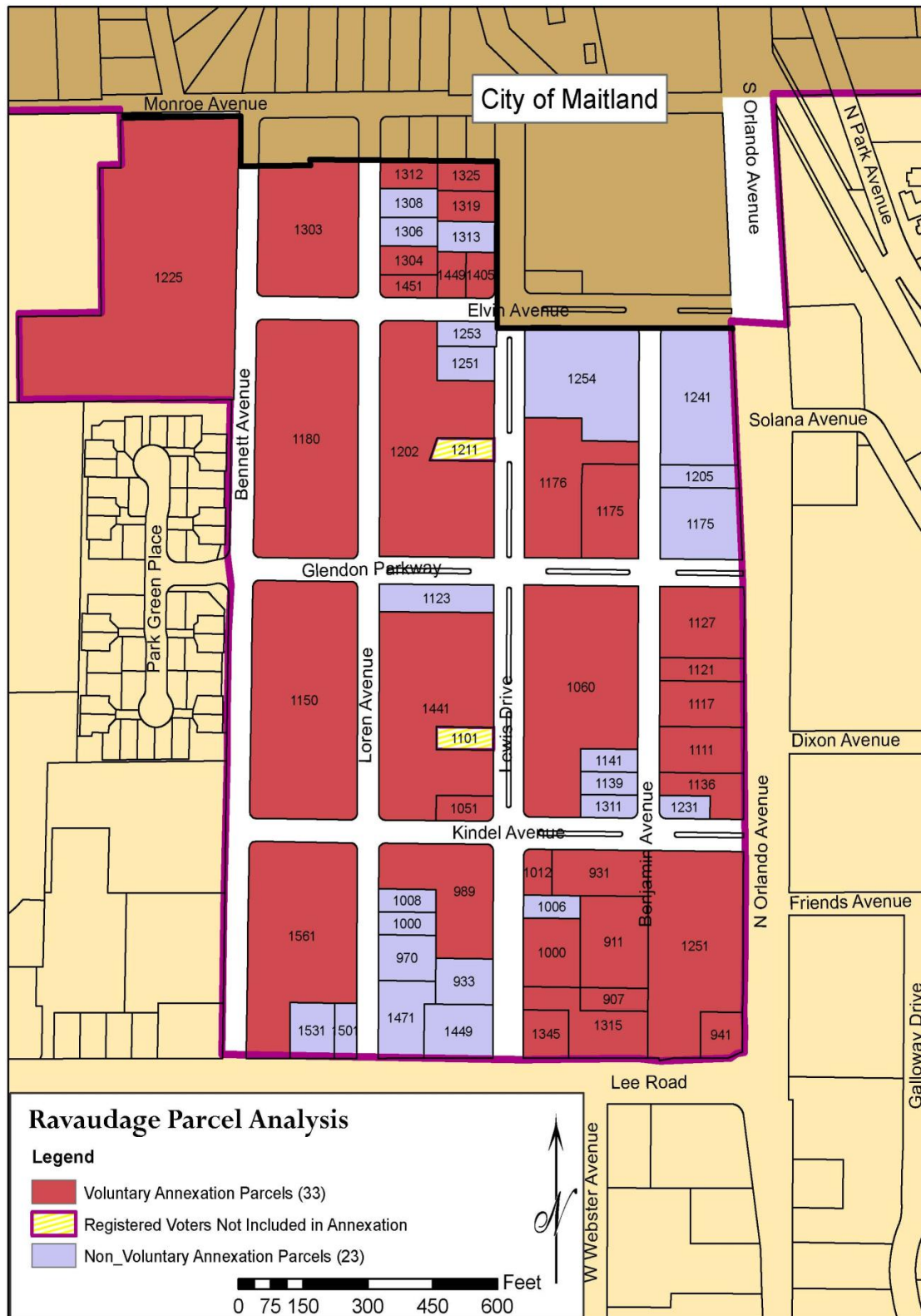
A map of the subject annexation is shown herein."

The complete legal description by metes and bounds as well as a complete copy of this proposed Ordinance No. 2867-12 may be obtained and inspected at the office of the City Clerk at 401 Park Avenue, South, Winter Park, Florida during regular business hours.

All interested parties are invited to attend and be heard. Additional information is available in the City Clerk's office so that citizens may acquaint themselves with each issue and receive answers to any questions they may have prior to the meeting.

NOTE: If a person decides to appeal any decision made by the Commission with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (F.S. 286.0105)

Persons with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk's Office (407-599-3277) at least 48 hours in advance of the meeting.



Cynthia S. Bonham, CMC
City Clerk

Publish: Sunday, April 1, 2012, Orlando Sentinel



March 26, 2012

BUBBALOUS INC
1302 ORANGE AVE
WINTER PARK, FL 327894912

*Sample Notice Mailed
to all Property Owners*

CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

32789-4386

Notice of Involuntary Annexation by the City of Winter Park

From: City of Winter Park

Please be advised that on Monday, April 9, 2012 at the Winter Park Civic Center, 1051 W. Morse Boulevard, Winter Park, Florida at 3:30 pm or as soon thereafter as possible, the Winter Park City Commission will convene a public hearing to consider Ordinance 2869-12. This ordinance authorizes annexation by the City of Winter Park of various parcels comprising the 54+- acres of the Ravaudage – Home Acres neighborhood area, including the property which you own, as shown in the public records of Orange County. This annexation is an involuntary annexation authorized by Chapter 171, Florida Statutes. There are 56 total properties involved in this annexation and the City has received voluntary consents to the annexation from 33 of the 56 properties which comprise 56.9% of the properties and 81.45% of the land area involved. As this comprises a majority of the property owners and a majority of the land area involved, as required by the involuntary annexation statutes, this allows the annexation to proceed without a referendum.

Copies of the proposed Ordinance and legal description of the entire parcel to be annexed are available at City Hall with the City Clerk and the public may inspect the same.

Dated this 26th day of March, 2012.

Persons are advised that, if they decide to appeal any decision made at these meetings/hearings, they will need a record of the proceedings and for such purpose, they may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, per Section 286.0105, Florida Statutes. In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact City Clerk, Clare Hoeni, at 386-986-3715, at least 48 hours prior to the meeting.



RECEIVED

APR - 2 2012

CITY OF WINTER PARK
PLANNING DEPARTMENT

March 26, 2012

Mr. Jeffrey Briggs
Planning Director
City of Winter Park
401 Park Avenue South
Winter Park, Florida 32789-4386

SUBJECT: Ravaudage Property/Home Acres Annexation

Dear Mr. Briggs: 

Pursuant to Chapter 171, Florida Statutes (F.S.), the Orange County Planning Division is in receipt of the annexation request for the Ravaudage/Home Acres property. At the January 24, 2012, Orange County Board of County Commission meeting, the Board accepted the process/steps for the City of Winter Park to annex this property (see attached). In the spirit of joint cooperation, please allow this letter to serve as a reminder of the agreed upon process related to the annexation. The steps listed below were previously outlined in your letter to the County dated January 6, 2012.

1. First Reading of the petition to annex by the City of Winter Park pursuant to subsection 171.042(3), F.S.;
2. Second Reading of the petition to annex by the City of Winter Park pursuant to subsection 171.042(3), F.S.; and,
3. Interlocal Agreement(s) for purposes of enclave annexation pursuant to subsection 171.046(2) (a), F.S.
 - a. Approved through the City of Winter Park
 - b. Forwarded to the County for consideration by the Board of County Commissioners

Orange County looks forward to working with the City of Winter Park as we move through this process. Should you have any questions, please feel free to contact Catherine.Howard@ocfl.net or via phone at (407) 836-5611.

Sincerely,



Christopher R. Testerman, AICP
Assistant County Administrator

Attachment

C: Dana Crosby, Assistant County Attorney
Susan Caswell, Manager, Planning Division
Catherine Howard, Planner III, Planning Division

CHRISTOPHER R. TESTERMAN, AICP
Assistant County Administrator

201 South Rosalind Avenue • Reply To: Post Office Box 1393 • Orlando, Florida 32802-1393
Telephone: 407-836-7370 • Fax: 407-836-7399



Interoffice Memorandum

APPROVED
BY ORANGE COUNTY BOARD
OF COUNTY COMMISSIONERS

JAN 24 2012 CMS/CAS

January 11, 2012

TO: Mayor Teresa Jacobs
-AND-
Board of County Commissioners

FROM: Christopher R. Testerman, AICP *cl*
Director of Government Relations

SUBJECT: Annexation of Home Acres by Winter Park
Consent Agenda – January 24, 2012

Winter Park is proposing to annex the Home Acres area into the City via the involuntary process provided for in Section 171.0413, Florida Statutes. This 54 acre pocket of unincorporated land is located at the northwest corner of Lee Road and North Orlando Avenue (SR 17-92). It is surrounded by Maitland to the north and Winter Park on the other three sides (see attached map). This area also includes the 38 acre mixed-use Ravaudage Planned Development (Applicant, Daniel B. Bellows) that was approved by the Board on May 24, 2011.

Winter Park had initiated the annexation of this area previously but there were concerns about the number of small enclaves that would remain after the annexation. Subsequently, with the exception of two parcels, the owners of a majority of the remnant enclave properties have now agreed to annex. This involuntary annexation requires approval of the owners of over 50 percent of both the land area and parcels in the annexation area. Of the 58 properties in this annexation area, Winter Park has received petitions to annex from 56.9% of the property owners who control 81.4% of the property in the area. However, two parcels (#1211 and #1101 on the attached map) containing registered electors would remain.

In order to cure the issue related to the two remnant enclaves, Winter Park proposes to proceed with the annexation of the larger area via the two required public hearings, and immediately subsequent to the approval at the second hearing, it would approve interlocal agreements annexing the two enclaves as provided by Sec. 171.046 (2)(a), Florida Statutes. Under this statutory provision, developed enclaves of less than 10 acres, like those two parcels, can be annexed by Interlocal Agreement (ILA) between a municipality and county. Once approved by Winter Park, the two ILAs would be sent to the County for our consideration.

The process and issues are further outlined in the attached letter dated January 6, 2012, from Jeff Briggs, Planning Director for Winter Park. This issue and proposed process has been reviewed by the County Attorney's Office.

Please contact me directly at 407-836-5883, should you have any questions.

ACTION REQUESTED: **Acceptance of the City of Winter Park's proposed process for the annexation of the Home Acres area, as outlined in the City's letter dated January 6, 2012. (District 5)**

CRT/sb

Attachments



city commission public hearing

item type	Public Hearing	meeting date	April 9, 2012
prepared by department division	Jeff Briggs Planning Department	approved by	<input checked="" type="checkbox"/> City Manager <input checked="" type="checkbox"/> City Attorney <input type="checkbox"/> N/A
board approval	N/A	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A	final vote

subject: Annexation Agreement for Ravaudage – Home Acres

As part of that voluntary annexation for the 54 acres of Ravaudage - Home Acres, that has been advertised for the April 9th City Commission meeting, is the request for an Annexation Agreement. This was discussed as a non-action item at the March 26th meeting and the changes to the Agreement since that agenda are indicated ~~as track changes or deletions~~. There are some minor revisions from further legal review but the only major change was the removal of the provisions allowing the burning of debris. That will be handled as a separate request in the future. The Agreement now contains all the Exhibits including Exhibit "C" which is the PD approvals granted by Orange County.

summary:

The major points of the Annexation Agreement are as follows:

1. Commitment to honor and be governed by the Planned Development zoning provisions granted by Orange County (including all waivers and conditions attached thereto). City cannot diminish the entitlements or place more restrictive requirements upon the project at the time the City adopts our municipal zoning.
2. Concurrence to advertise and hold public hearings (when requested) on the street abandonments necessary for the development of Ravaudage. The agreement does not and cannot bind those future decisions but it does lay out the intent for the development program.
3. Allows for administrative (staff) subdivision approvals. The concept is that the building pads will be sold but the common areas, parking lots, etc. will be in the ownership of the developer or CDD, so the staff needs to provide those subdivision approvals for the building pads.
4. Binds the developer (Benjamin Partners, Ltd) to the new traffic signals that are critical to the project.

strategic Objective:

The City of Winter Park has included this area as an 'annexation reserve' area within its' Comprehensive Plan beginning in 1976 and in every version since then.

Prepared by and return to:
Dan Bellows
PO Box 350
Winter Park, FL 32790

RAVAUDAGE ANNEXATION AGREEMENT

This Annexation Agreement ("Agreement") is made and entered into by and between the City of Winter Park, a municipal corporation organized and existing under the laws of the State of Florida (hereinafter the "City") whose address is 401 Park Avenue South, Winter Park, FL 32789, and Benjamin Partners, Ltd., a Florida limited partnership ~~of the Bennett Avenue Corporation,~~ by and through its sole general ~~partner~~partner- the Bennett Avenue Corporation, by Daniel B. Bellows, as President (hereinafter referred to as "Owner/Developer or Owner"), and Greenhouse Partners Ltd, a Florida limited partnership ~~of the Welbourne Avenue Corporation,~~ by and through its sole general partner, of the Welbourne Avenue Corporation, by Robert P. Saltsman, as President; and Garmet, Ltd, a Florida limited partnership ~~of the Welbourne Avenue Corporation,~~ by and through its sole general partner, the Welbourne Avenue Corporation, by Robert P. Saltsman, as President, (hereinafter Greenhouse Partners, Ltd. And Garmet, Ltd, referred to collectively as "Owners") whose address is P.O. Box 350 Winter Park, FL. 32790-0350 this ____ day of _____, 2012 (the "Effective Date") and shall be fully enforceable in accordance with the terms hereof.

WITNESSETH:

WHEREAS, the Owners are the owners of, or has the legal and enforceable right to develop certain real property located in Orange County,

Florida, which real property is more particularly described in **Exhibit “A”** (attached hereto and incorporated herein by reference; said property hereinafter being referred to as the “Property”); and

WHEREAS, the Property is assigned the Planned Development and Commercial Future Land Use designation(s) under the Orange County Comprehensive Plan and the Property is assigned the PD ~~and C-1~~ zoning classification(s) under the provisions of the Land Development Code of Orange County; and

WHEREAS, the City agrees to proceed with advertisement and processing of such public right-of-way vacations and abandonments as shown on **Exhibit “B”** as meets the requirements of Florida law; and

WHEREAS, the City has determined that the development of the Property as agreed and described hereinafter will be of substantial economic benefit to the City and its citizens; and

WHEREAS, the purpose of this Agreement is to set forth the understandings and agreements of the parties with respect to the foregoing, and other matters as agreed to and set forth herein; and

WHEREAS, this Agreement is authorized by, permitted by, and consistent with the provisions of the City’s home rule Charter; the City’s Comprehensive Plan; Chapters 163 and 166, Florida Statutes; Article VIII, Section 2b, Constitution of the State of Florida; Chapter 171, Florida Statutes; and other applicable law, and serves and advances a vital public purpose; and

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements contained herein, and other good and valuable consideration each to the other has provided, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

Section 1. Recitals.

- a. The recitals are adopted as the findings of the City Commission of the City of Winter Park, Florida.
- b. The above recitals are true and correct and are incorporated into this Agreement by reference, and are a material part of this Agreement upon which the parties have relied, including but not limited to the assertions that the Owners s owns the subject Property or haves the right to develop the same, and is empowered to enter into this Agreement and make binding commitments.

Section 2. Annexation. This Agreement, subject to the provision of Section 12 "Effectiveness of the Agreement" shall upon execution by the Owners, serve and constitute as an Annexation Petition by the Owners for the annexation of the Property into the corporate boundaries of the City of Winter Park, provided and subject to the additional condition that, the City shall thereafter annex the Property into the City, subject to the terms and conditions of this Agreement.

Section 3. No Annexation Fees. It is understood and agreed that no fees, costs, or expenses will be charged to or become due from the Owners to the City or to any other governmental authority, private individual or entity on account of or in connection with the City's review and processing of the Annexation Petition

or the annexation of the Property into the corporate limits of the City of Winter Park; other than the customary application fees, provided however, that the Owner shall pay its own attorneys' fees and consulting fees, as may be determined to be necessary by the Owners.

Section 4. Development Conditions as regards Traffic Facilities.

- a. Project development shall require new traffic lights onto US 17-92 and Lee Road. It shall be at the option of the ~~Owners~~, Developer or its assigns, or CDD which traffic light to construct first. When the project reaches or exceeds 151,000 square feet, the ~~Owners~~, Developer or its assigns, ~~Association~~ or CDD shall at their expense, complete a traffic signal warrant study within six months of issuance of certificates of occupancy for said buildings and seek Florida DOT approval for the first traffic light. If the proposed traffic signal meets the warrants and is approved by Florida DOT, then the ~~Owners~~, Developer or its assigns, ~~Association~~ or CDD shall, at their expense, install the first traffic light subject to the DOT permit and conditions. If the traffic volumes or other conditions do not warrant the first traffic light and it is not approved by Florida DOT, then the project may continue to proceed with additional expansions but the traffic signal warrant study shall be updated annually, at ~~Owners~~, Developer or its assigns, or CDD expense and ~~Owners~~, Developer or its assigns, or CDD shall seek Florida DOT

approval. At the time then when the first traffic signal is approved by Florida DOT, the ~~Owners~~, Developer or its assigns, or CDD shall then, at their expense, install the first traffic light subject to DOT permit and conditions. When the Project reaches or exceeds 490,000 square feet, the ~~Owners~~, Developer or its assigns, or CDD shall at their expense, complete a traffic signal warrant study within six months of issuance of certificates of occupancy for said buildings and seek Florida DOT approval for the second traffic light. If the second proposed traffic signal meets the warrants and is approved by Florida DOT, then the ~~Owners~~, Developer or assigns, or CDD shall, at their expense, install the second traffic light subject to the DOT permit and conditions. If the traffic volumes or other conditions do not warrant the second traffic light and it is not approved by Florida DOT, then the Project may continue to proceed with additional expansions but the traffic signal warrant study shall be updated annually for at least three consecutive years thereafter, at ~~Owners'~~, Developer's or its assigns, or CDD's expense and ~~Owners~~, Developer or its assigns, or CDD shall seek Florida DOT approval for the second traffic light. At the time the second traffic signal is approved by Florida DOT, the Owners, Developer, or CDD shall, at their expense, install the second traffic light subject to DOT permit and conditions. For both traffic lights, the ~~Owners~~, Developer or its assigns, or CDD, at their

sole cost, shall be responsible for the installation of an enhanced mast arm signalized interconnected intersection, as well as the laneage improvements necessary.

b. For site access purposes at the proposed intersection of Solana Avenue and US 17-92 the western extension of Solana Avenue into the Project must not dead end into a commercial, residential or office development, and must connect, to an internal roadway which connects to either Bennett Avenue, Monroe Avenue or Lee Road. At the time of the traffic signal installation at Solana Avenue, the ~~Owners~~, Developer its assigns, or CDD shall pay for the cost of the closure of all medians on US 17-92, with the exception of Dixon Avenue, from Park Avenue to Lee Road, subject only to FDOT approval for any median closure.

c. For site access purposes at the proposed intersection of Bennett Avenue and Lee Road, the northern leg of this intersection must be realigned to connect and align with Executive Drive. The realigned roadway into the Project must not dead end into a commercial, residential or office development, and must connect, to an internal roadway which connects to Monroe Avenue or US 17-92.

d. The ~~Owners~~, Developer or its assigns, or CDD must close the 11 existing private property curb cuts/driveways on US 17-92 or traffic signal warrant study must assume such closure.

Section 5. Development Conditions Regarding Private Buildings and the Property.

- a. The City and Owners agree to accept and be governed by the Orange County PD and Commercial Future Land Use designation(s) on the Property and the Orange County PD ~~and C-1~~ zoning designations and all other applicable provisions of the Orange County Land Development Code. The City and Owners agree to accept and be governed by the specific approvals of PD future land use and PD zoning, as have been granted by Orange County, including all waivers and conditions thereto which are included as a part of this Agreement as Exhibit "C".
- b. Section a. is in accordance with Florida Statutes Section 171.062 (2) which states that "if the area annexed was subject to a County land use plan and County zoning or subdivision regulations, these regulations remain in full force and effect until the municipality adopts a comprehensive plan amendment that includes the annexed area".
- c. At such time as the City elects, at its' own discretion to undertake and adopt a Comprehensive Plan amendment(s) and Zoning Code amendment(s) for the annexed area, the City agrees that such Comprehensive Plan amendment(s) and Zoning Code amendment(s) shall not diminish the entitlements or place more restrictive conditions upon the development of said property than otherwise in force and effect via the applicable Orange County Land Development Code

regulations and the approvals granted specifically to this Property by Orange County including conditions and waivers thereto.

- d. The Owners reserve the right to make application for increases or changes in entitlements and waivers or for changes in the conditions attached to the grant of PD zoning, which may be approved following requisite public notice and public hearings by the City at its' discretion.
- e. The City may allow by administrative action the approval of [lot splits or lot combinations, or](#) subdivision requests as may be made for the individual building or infrastructure parcels.

Section 6. Special Obligations and Requirements

~~a. The Owners may choose to chip all clearing debris and provide such debris onsite to the City at no cost to the City, and the City agrees to haul the chipped debris away at no cost to the Owners and to dispose of the same offsite, as the City deems appropriate. Alternatively, the Owners may apply for approval to burn the debris for commercial land clearing operations, in order to dispose of clearing debris, subject to any reasonable conditions imposed by the City upon such approval.~~

~~b.a.~~ In order to facilitate the development of these properties, the City agrees to advertise such ordinances and proceed with public hearings to undertake such public right-of-way vacations and abandonments as shown on **Exhibit "B"** so

long as such requests meet the requirements of Florida law and are subsequently approved by the City Commission.

Section 7. Deannexation/Contraction. Any potential proposed deannexation(s) or contraction(s) of the Property or any part or parts of the Property will be considered in accordance with the provisions of Chapter 171, Florida Statutes. In the event of any successful litigation brought by any third party or governmental entity not a party to this Agreement regarding any annexation, proposed de-annexation or contraction of the Property, the City shall cooperate in the de-annexation or contraction to remove the Property from the City if required by the court's adjudication and to allow the Owner to terminate this Agreement to the extent mandated by the court and to the extent allowed by law.

Section 8. Duty To Cooperate.

The parties agree to cooperate at all times, in a timely manner, and in good faith in the acquisition and exercise of development rights and entitlements in the Property. This cooperation shall extend to the acquisition by the Owners of applicable necessary municipal permits, and the Owners shall diligently process and seek the receipt of, and shall use all reasonable legal means, to obtain all necessary state, municipal, federal permits, development orders, licenses, easements and other approvals or rights in connection with the development of the Property in accordance with applicable land use, zoning, land development, building and construction regulations.

Section 9. Further Assurances. In addition to the acts recited in or set forth in this Agreement, the parties agree to perform or cause to be performed in a timely

manner, any and all further acts as may be reasonably necessary to implement the provisions of this Agreement, including but not limited to the execution and/or recordation of further instruments; provided however that the City's obligation shall be subject to such limitations of law as may be applicable to municipalities.

Section 10. Limitations of Remedies. The parties hereby agree not to pursue an award of monetary damages for a breach of or non-performance of the other party under this Agreement. The only remedies of the other party available against the non-performing party under this Agreement shall be either to withhold further performance under the Agreement until the non-performing party or parties cure the non-performance, or to seek a court order from the Circuit Court of the Ninth Judicial Circuit in and for Orange County, Florida requiring the non-performing party to fulfill its obligations under the Agreement. However, nothing in this Agreement shall be construed to limit the right of either party to pursue any and all available remedies if any, under non-tort or constitutional law relating to a party's non-performance under the Agreement so long as damages are not sought. The City will not waive sovereign immunity and does not waive sovereign immunity to any extent by reason of this Agreement, and in the event Owner seeks any relief against the City, the City may rely on any available defense arising out of its sovereign immunity.

Section 11. Disclaimer Of Third Party Beneficiaries. This Agreement is solely for the benefit of the formal parties to this Agreement and no right or cause of action shall accrue by reason hereof to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement, express or implied, is intended to

be nor shall be a conferring upon or giving any person or entity any right, remedy or claim by reason of this Agreement or any provisions or conditions hereof, including any provisions or conditions hereof that may be implied or suggested in equity, and only the express parties to this Agreement and their respective designated representatives, successors and assigns as provided in Section 14 shall have any rights under this Agreement.

Section 12. Effectiveness Of Agreement. This Agreement shall serve as and is an annexation petition upon execution by the Owners, and it may be relied upon by the City as an annexation petition in accordance with the terms of the Agreement upon Owners execution hereof. However, this document shall be binding as a contract between the parties only upon the City's execution of the Agreement in the manner required by law. However, in addition, this document shall only be binding as a contract between the parties upon the City's and Owners execution of the Interlocal Agreement by and between the City and the Ravaudage Community Development District, in the manner required by law. If the City or the Owners do not execute the Interlocal Agreement, then the petition for annexation may be revoked by the Owner and upon demand, the City shall immediately release and deliver the annexation petition back to the Owner and the City shall record, at the expense of the City, a notice of termination of this Agreement and any pending annexation petition for the Property in the Public Records of Orange County, Florida.

Section 13. Indemnification. Owners agree to indemnify the City from any and all claims arising from the negligent acts or omissions of the Owners or their officers, employees or agents under and pursuant to this Agreement.

Section 14. Time Is Of The Essence With Respect To The Lawful Performance Of The Duties and Obligations Contained In This Agreement. The parties agree that they shall diligently and expeditiously pursue their respective obligations.

Section 15. Successors and Assigns. This Agreement and the terms and conditions hereof shall be binding upon and inure only to the benefit of the City and the Owner, and their respective successors in interest in writing, by duly recorded and lawful instrument.

Section 16. Applicable Law. This Agreement and the provisions herein shall be construed, controlled and interpreted according to the laws of Florida. If there is a conflict between this Agreement and terms of the City Code, the terms of the Agreement shall control unless Florida law prohibits a waiver of the Code provision by agreement.

Section 17. Binding Effect. Each party represents to the other it has undertaken all necessary actions to execute this Agreement and has the legal authority to enter this Agreement and to undertake all obligations imposed on it.

Section 18. Recording. Upon Owner's execution of this Agreement, the City shall, at its sole cost and expense record a fully executed counterpart of the Owner-signed Agreement in the Public Records of Orange County, Florida, and similarly, upon the City's execution of the Agreement, the City at its sole cost and

expense shall record a fully executed counterpart of the City-signed Agreement in the Public Records of Orange County, Florida.

Section 19. Venue. Any and all actions or proceedings arising out of or related to this Agreement or brought to enforce or interpret this Agreement, shall be brought exclusively and solely in the court of appropriate jurisdiction in Orange County, Florida.

Section 20. Effect Of Change In the Law. If state or federal laws are enacted after this Agreement is executed and the changes are applicable to and preclude the compliance with the terms of this Agreement, then this Agreement shall be modified as is necessary to comply with the changed law. It is the intent of the parties that a change in law will not result in a termination of this Agreement and the Agreement shall be modified only to the extent necessary to comply with the changed law. Notwithstanding the foregoing, if the Owner would suffer a substantial economic impact defined as a cost in excess of \$1,000,000.00 as a result in a change in the law, then the Owners shall be permitted to terminate this Agreement.

Section 21. Construction Or Interpretation Of the Agreement. This Agreement is the result of *bona fide* arm's length negotiations between the parties and all parties have contributed substantially and materially to the preparation of the Agreement and were represented by counsel. Accordingly, this Agreement shall not be construed or interpreted more strictly against one party as against the other party.

Section 22. Permits, Conditions, Terms and Restrictions. The failure of this Agreement to address a particular permit, condition, term, or other restriction existing at the time of execution of this Agreement shall not relieve the Owner of the necessity of complying with the law governing said permitting requirement, condition, term or restriction.

Section 23. Attorneys' Fees and Costs. The parties shall bear their own attorneys' fees and costs and neither shall be responsible to pay the other his or its legal fees, including with respect to litigation.

Section 24. Caption/Exhibits.

- a. The headings or captions of the sections and subsections contained in this Agreement are for convenience and reference only, and do not, in themselves, have any legal significance and shall not be afforded any.
- b. The exhibits to this Agreement are hereby incorporated into this Agreement and are an integral part of this Agreement. In the event of any conflict between the Agreement and any exhibit, the terms of the Agreement shall govern and control except with respect to the legal description or description of the Project, in which case the correct statement in an exhibit will control over the Agreement, but only if the description in the exhibit is determined to be accurate.

Section 25. Parties Bound. Following the recordation of this Agreement, the benefits and burdens of this Agreement will become a covenant running with the title to the Property and all parts and parcels thereof, and this Agreement shall be binding upon and will inure to the benefit of both the City and the Owner, and the assigns and successors in interest to the Property and all parts and parcels thereof.

Section 26. Severability. If any provision of this Agreement is held to be unlawful by a court of competent jurisdiction, the unlawful portion shall be deemed separate and distinct, and the same shall not affect in any respect whatsoever the validity or enforceability of the remainder of the Agreement. However, if the portion found to be unlawful results in the loss of a material benefit by the owner as a result of the excising or removal of such unlawful provision, then the owner may terminate the Agreement.

Section 27. Notices. Any notice delivered shall be in writing and shall be deemed to be delivered (whether or not actually received) when it is hand delivered to the official hereinafter designated; upon receipt of such notice when deposited in the United States Mail, postage prepaid, certified mail return receipt requested; or upon receipt of such notice when deposited with Federal Express or other nationally recognized overnight or next day courier, addressed to the parties as follows:

To the City: City Manager
 City of Winter Park
 401 Park Avenue South
 Winter Park, FL 32789

With copies to: Usher L. Brown, Esq.
Brown, Garganese, Weiss & D'Agresta, P.A.
P.O. Box 2873
Orlando, FL 32802

To the Owners/Developer: Benjamin Partners, Ltd
____ Daniel B. Bellows
____ P.O. Box 350
____ Winter Park, Fl. 32790

To Owners _____ Greenhouse Partners, Ltd. and
Garnet, Ltd.
Robert P. Saltsman
P.O. Box 350
Winter Park, Fl. 32790

Section 28. Entire Agreement. This Agreement constitutes the complete and entire agreement between the parties with respect to the subject matter hereof and it supercedes all prior agreements, arrangements or understandings, whether oral or written.

Section 29. Modification. This Agreement may not be amended, changed or modified nor may any material provisions hereunder be waived, except by a written document of equal dignity signed by the City after discussion in a public meeting.

Section 30. Counterparts. The Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same document.

WHEREFORE, the parties hereto have caused these presents to be signed all as of the date and year first above written.

Witnesses:

"CITY"

CITY OF WINTER PARK

Print Name: _____

By: _____
Kenneth W. Bradley, Mayor

Print Name: _____

Attest:

By: _____
Cindy Bonham, City Clerk

STATE OF FLORIDA
COUNTY OF ORANGE

Field Code Ch

The foregoing instrument was acknowledged before me this ____ day of _____ by Kenneth W. Bradley as Mayor of the City of Winter Park, ("City"), who is personally known to me or who has produced as identification and who did take an oath and who acknowledged to me that he executed the same for the purposes set forth herein.

NOTARY PUBLIC

(Name typed or printed)
(Seal)
Commission Expires:

Approved as to form and legality (for the use
and reliance of the City):

City Attorney

Witnesses:

"OWNER"
Benjamin Partners, Ltd.

Bennett Avenue Corporation, a Florida
corporation, its General Partner

Print Name: _____

By: _____
Print Name: _____
Title: President

Print Name: _____

STATE OF FLORIDA
COUNTY OF ORANGE

Field Code Ch

The foregoing instrument was acknowledged before me this ____ day of _____ by _____ as _____ of _____ ("Owner"), who is personally known to me or who has produced _____ as identification and who did take an oath and who acknowledged to me that he executed the same for the purposes set forth herein.

NOTARY PUBLIC

(Name typed or printed)
(Seal)
Commission Expires:

Witnesses:

"OWNER"

Greenhouse Partners, Ltd.

~~Garmet, Ltd~~

By: Welbourne Avenue Corporation, a
Florida corporation , its General Partner.

Print Name: _____

By: _____

Print Name: _____

Title: _____ President

Print Name: _____

STATE OF FLORIDA
COUNTY OF ORANGE

Field Code Ch

The foregoing instrument was acknowledged before me this ____ day of _____ by Greenhouse Partners, LTD., by Welbourne Avenue Corporation, its General Partner, by _____ as President ~~of~~ _____ ("Owner"), who is personally known to me or who has produced as identification and who did take an oath and who acknowledged to me that he executed the same for the purposes set forth herein.

NOTARY PUBLIC

(Name typed or printed)

(Seal)

Commission expires: _____

Witnesses:

"OWNER"

Garmet, Ltd,

By: Welbourne Avenue Corporation,
a Florida corporation , its General
Partner.

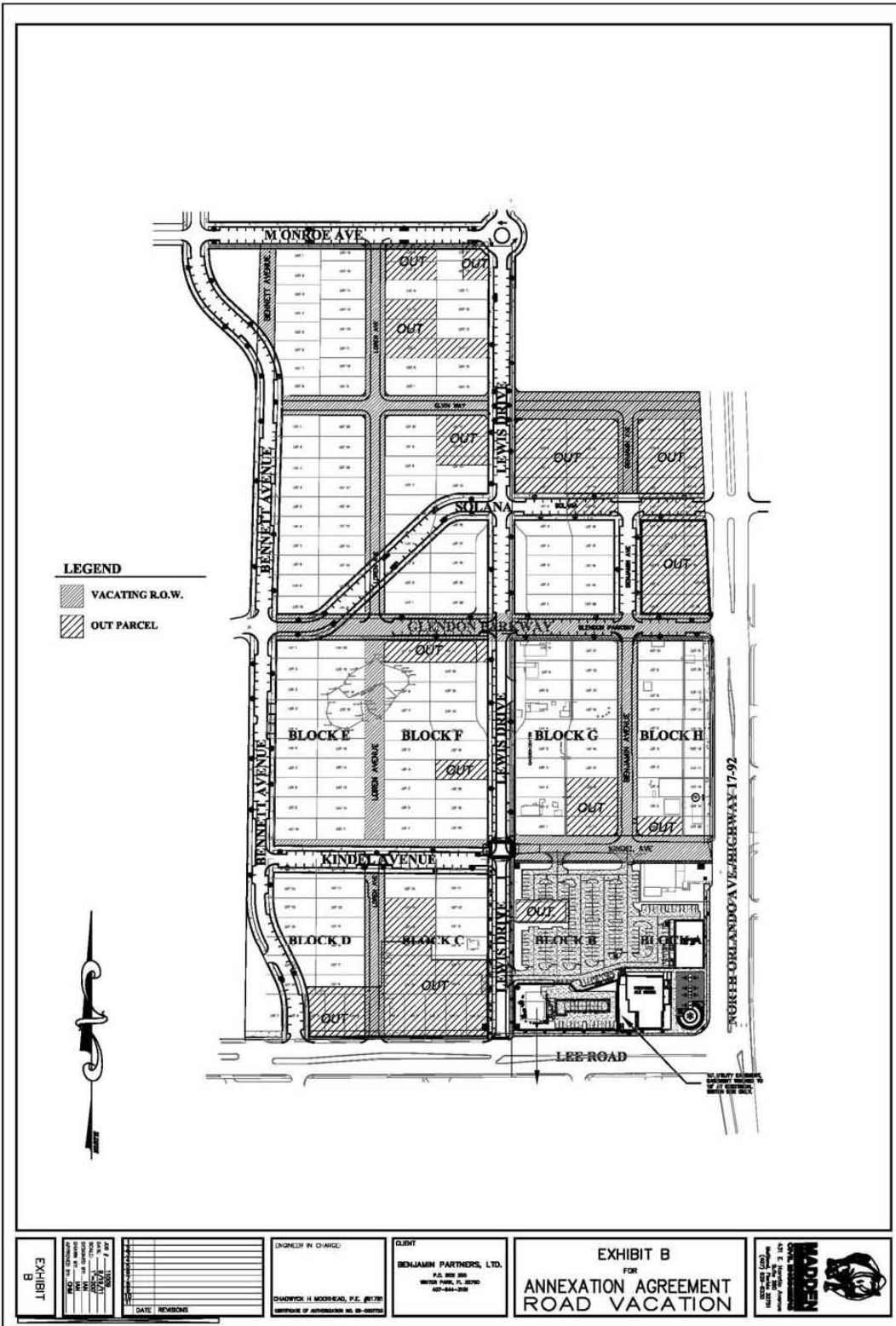
Exhibit A

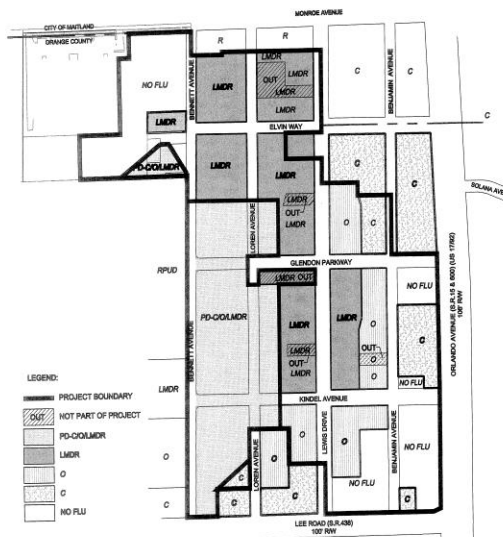
Roads/ROW

Bennett Avenue
 Lewis Drive (partial)
 Benjamin Avenue (partial)
 Kindel Avenue
 Glendon Parkway
 Elvin Avenue (partial)
 Loren Avenue (partial)

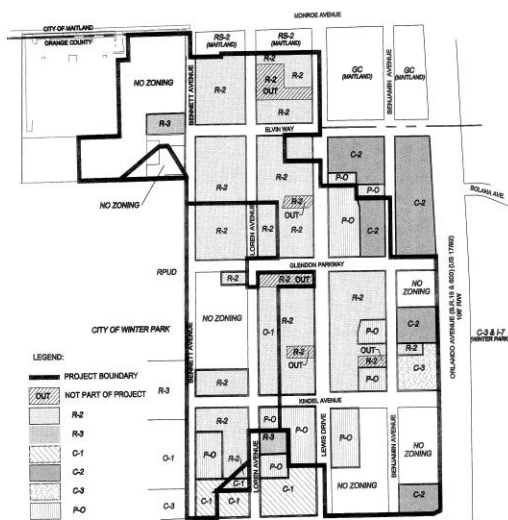
Address	Parcel ID	Owner	Taxable Value
1150 Bennett Ave.	01-22-29-3712-05-010	Benjamin Partners LTD	175,036
1441 Kindel Ave.	01-22-29-3712-06-010	Benjamin Partners LTD	224,216
1051 Lewis Drive	01-22-29-3712-06-200	Greenhouse Partnership	80,040
1060 Lewis Drive	01-22-29-3712-07-011	Benjamin Partners LTD	215,266
1127 N. Orlando Ave.	01-22-29-3712-08-080	Benjamin Partners LTD	500,994
1121 N. Orlando Ave.	01-22-29-3712-08-070	Benjamin Partners LTD	160,102
1117 N. Orlando Ave.	01-22-29-3712-08-050	Benjamin Partners LTD	378,538
1111 N. Orlando Ave.	01-22-29-3712-08-031	Benjamin Partners LTD	331,354
1136 Benjamin Ave.	01-22-29-3712-08-021	Benjamin Partners LTD	281,777
1251 Lee Road	01-22-29-3712-01-010	Benjamin Partners LTD	1,516,480
941 N. Orlando Ave.	01-22-29-3712-01-050	Benjamin Partners LTD	257,377
1315 Lee Road	01-22-29-3712-02-030	Benjamin Partners LTD	452,705
1345 Lee Road	01-22-29-3712-02-010	Benjamin Partners LTD	501,608
907 Benjamin Ave.	01-22-29-3712-02-060	Benjamin Partners LTD	46,734
911 Benjamin Ave.	01-22-29-3712-02-070	Benjamin Partners LTD	172,139
1000 Lewis Drive	01-22-29-3712-02-160	Benjamin Partners LTD	206,238
931 Benjamin Ave.	01-22-29-3712-02-110	Benjamin Partners LTD	30,018
1012 Lewis Drive	01-22-29-3712-02-132	Benjamin Partners LTD	108,273
1561 Lee Road	01-22-29-3712-04-010	Benjamin Partners LTD	344,387
989 Lewis Drive	01-22-29-3712-03-080	Benjamin Partners LTD	304,380
1180 Bennett Avenue	01-22-29-3712-13-010	Benjamin Partners LTD	242,685
1202 Loren Avenue	01-22-29-3712-12-010	Benjamin Partners LTD	164,008
1176 Lewis Drive	01-22-29-3712-11-010	Benjamin Partners LTD	338,548
1175 Benjamin Avenue	01-22-29-3712-11-170	Benjamin Partners LTD	282,694
1303 Loren Avenue	01-22-29-3712-15-030	Benjamin Partners LTD	215,879
1451 Elvin Avenue	01-22-29-3712-16-010	Benjamin Partners LTD	8,732
1304 Loren Avenue	01-22-29-3712-16-020	Benjamin Partners LTD	8,732
1312 Loren Avenue	01-22-29-3712-16-052	Benjamin Partners LTD	25,909
1325 Lewis Drive	01-22-29-3712-16-110	Garmet LTD	44,916
1319 Lewis Drive	01-22-29-3712-16-121	Benjamin Partners LTD	25,090
1449 Elvin Avenue	01-22-29-3712-16-152	Benjamin Partners LTD	8,732
1405 Elvin Avenue	01-22-29-3712-16-151	Benjamin Partners LTD	9,143
1225 Bennett Avenue	01-22-29-0000-00-094	Benjamin Partners LTD	315,030
			7,977,760

Exhibit B



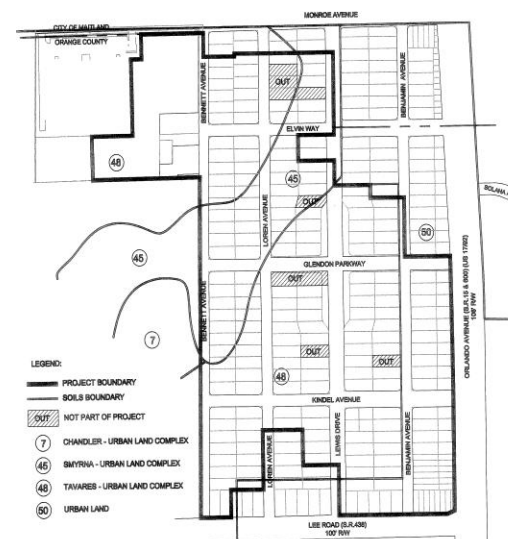


FUTURE LAND USE MAP

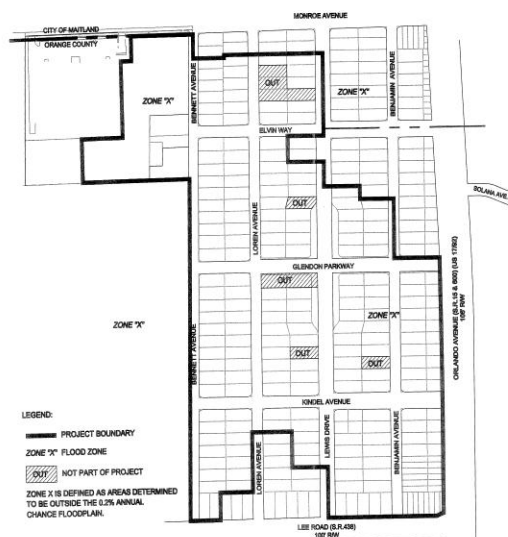


NOTE: PARCELS SHOWING "NO ZONING" ARE SUBJECT TO 2007 AND 2008 DE-ANNEXATION AGREEMENTS WITH THE CITY OF WINTER PARK.

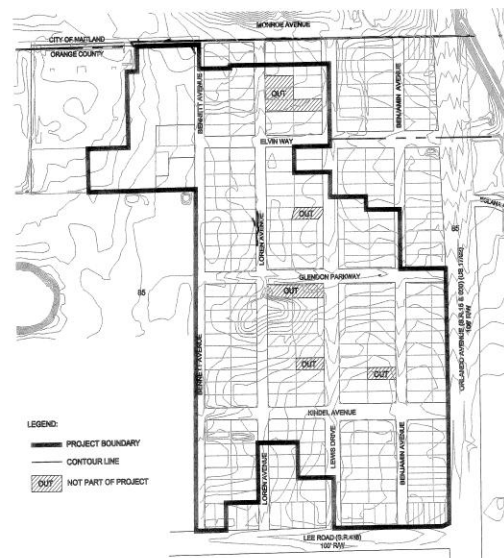
ZONING MAP



SOILS MAP
SOURCE: ORANGE COUNTY SOIL SURVEY - SHEET 20



FLOOD MAP
SOURCE: FEMA FIRM MAP NO. 12095C0255F



QUADRANGLE MAP - GENERALIZED TOPOGRAPHY
SOURCE: SJRWMD 1" TOPO

GENERAL NOTE:
IT IS THE INTENT OF THE APPLICANT TO ACQUIRE THOSE PARCELS NOT OWNED THAT FALL WITHIN THE BOUNDARY OF THE PROJECT. APPLICANT SHALL APPLY FOR THE APPROPRIATE (IF NECESSARY) F.L.U. AND ZONING CLASSIFICATIONS THROUGH ORANGE COUNTY.

RECEIVED

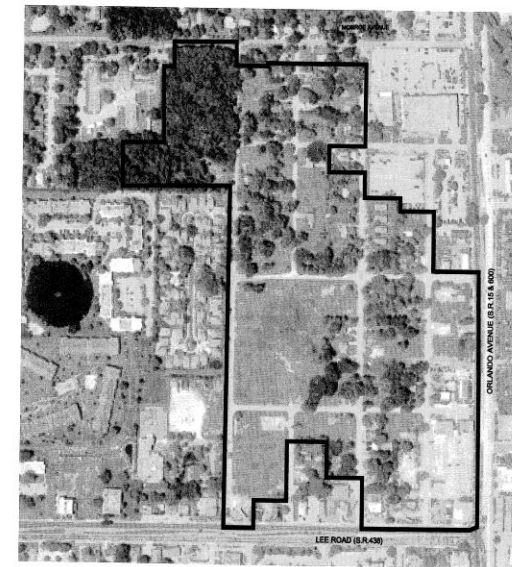
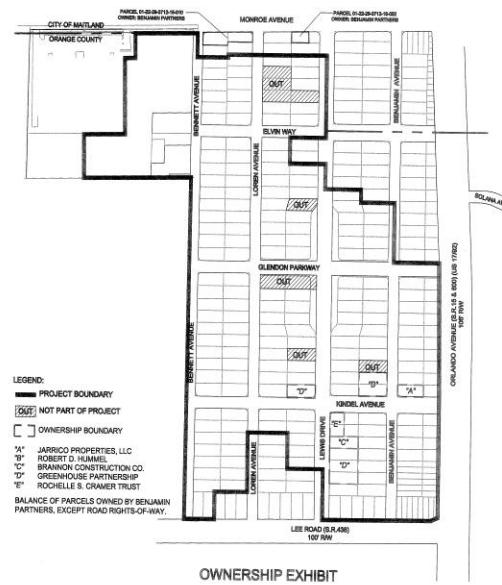
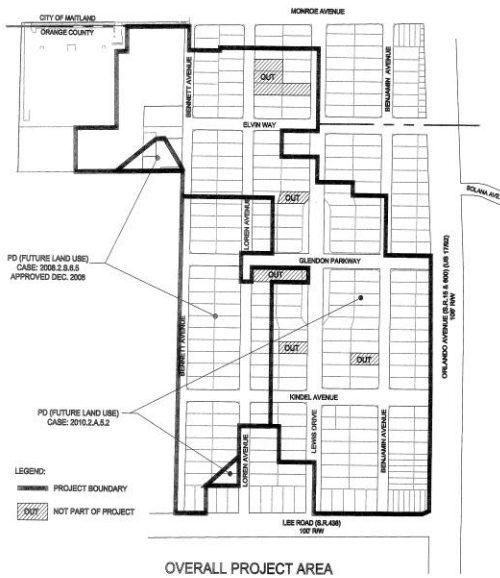
APR 9 2011

PUBLIC WORKS
DRC OFFICE



SCALE: 1"=250'

PROJECT NAME:		RAVAUDAGE LAND USE PLAN	
SHEET TITLE:		EXISTING CONDITIONS	
APPLICANT/DEVELOPER:		SYDGAN CORPORATION	
DESIGN:		RMB	
CHECKED:		RMB	
JOB NO.:		010.0712	
DATE:		02-20-2011	
SHEET		C-2	
REVISION		DATE	
		1 2/15/11	
		REVISED FOR 2/20/11 DRC	
		9 9	
		10 10	
		11 11	
		12 12	



PROJECT LAND AREA SUMMARY

PARCEL	AREA (Ac)	Notes Below	RW POTENTIALLY TO BE VACATED ⁽¹⁾ (Ac)	POTENTIAL DEVELOPMENT PARCEL AREA (Ac)
A	10.92	(2)+(5)	2.26	13.18
B	0.88		0.00	0.88
C	20.52	(6)+(12)	3.27	23.79
D	0.31		0.00	0.31
E	0.14		0.00	0.14
TOTAL	32.77		5.53	38.30

REFER TO EXHIBIT C-3B

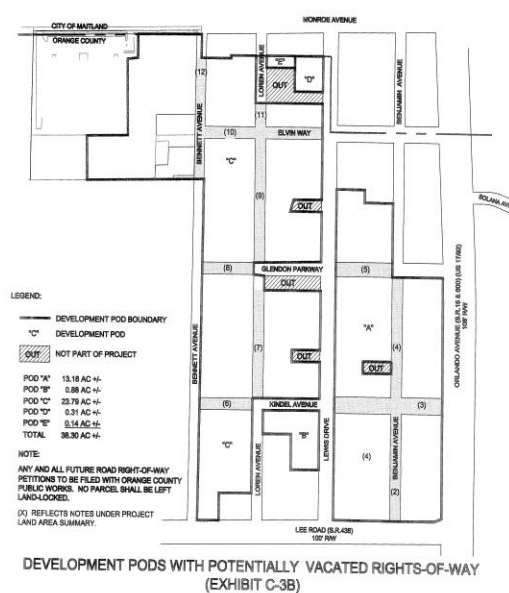
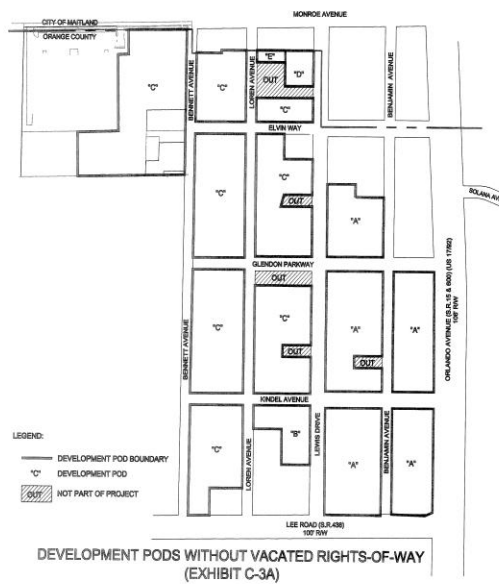
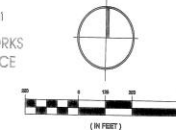
- Specific right-of-way vacation to occur on an individual basis through a separate approval process.
- Benjamin Avenue from Lee Road to Kindel Avenue. (0.52 Ac)
- Kindel Avenue from Lewis Drive to N. Orlando Avenue (US 17/92). (0.81 Ac)
- Benjamin Avenue from Kindel Avenue to Glendon Parkway. (0.59 ac)
- Glendon Parkway from Lewis Drive to Benjamin Avenue. (0.34 Ac)
- Kindel Avenue from Bennett Avenue to Loren Avenue. (0.28 Ac)
- Loren Avenue north from Kindel Avenue to a location approx. 100 feet south of the intersection of the centerlines of Glendon Parkway and Loren Avenue. (0.52 Ac)
- Glendon Parkway from Bennett Avenue to Loren Avenue. (0.34 Ac)
- Loren Avenue from Bennett Avenue to Lewis Drive. (0.59 Ac)
- Elvin Way from Bennett Avenue to Lewis Drive. (0.63 Ac)
- Loren Avenue from Elvin Way to a point approximately 100 feet north along said RW. (0.11 Ac)
- Bennett Avenue from 350 feet north of Glendon Parkway to a point approximately 100 feet south of Monroe Avenue RW. (0.80 Ac)

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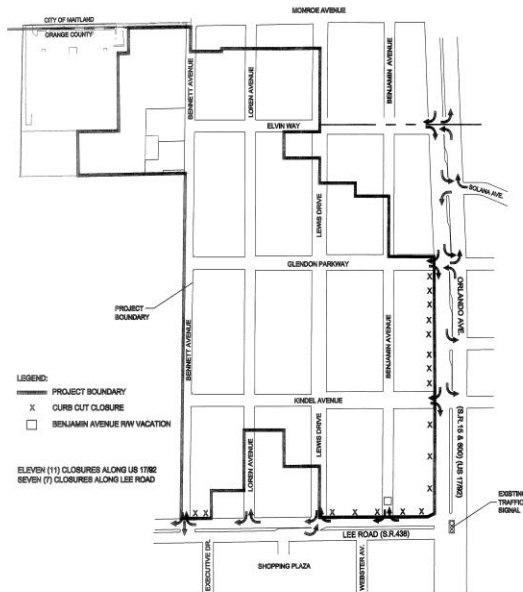
APR 04 2011

PUBLIC WORKS
DRC OFFICE

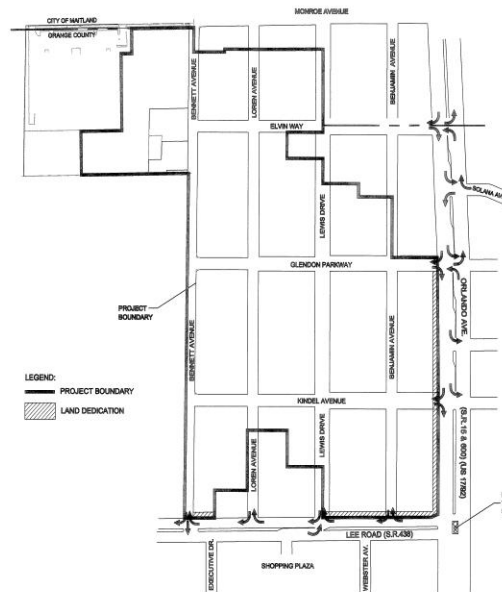
NORTH



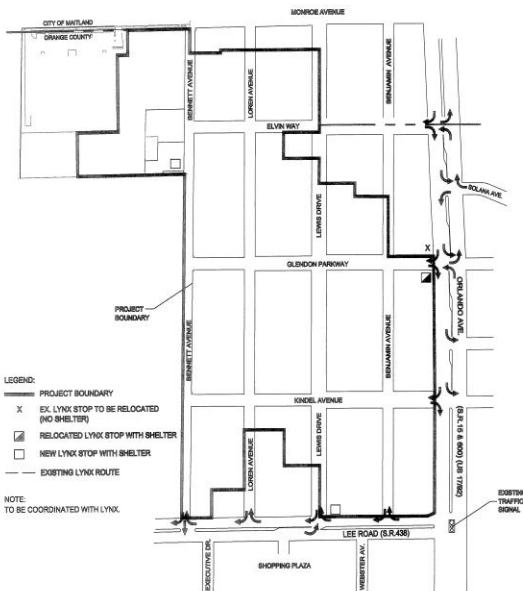
PROJECT NAME: RAVAUDAGE LAND USE PLAN		SHEET TITLE: EXISTING CONDITIONS, CONT.	
APPLICANT/DEVELOPER: SYDGAN CORPORATION Real Estate Management, Development & Brokerage		DATE: 3/16/11 REVISED PER: 3/9/11 DRC	
DATE: 3/16/11	REVISION: 7	DATE: 3/16/11	REVISION: 7



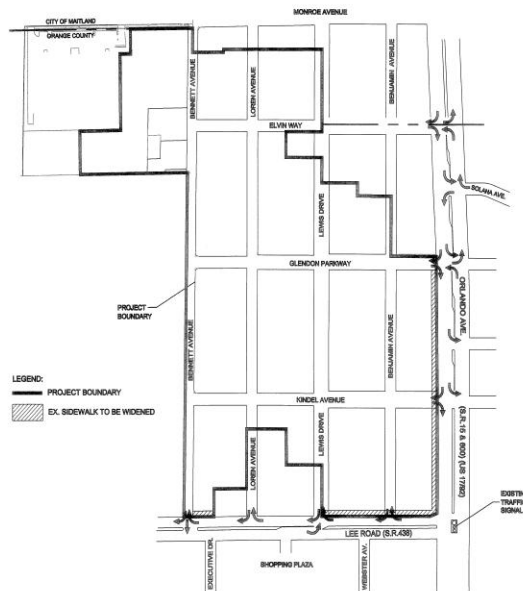
PLANNING CONTEXT STUDY - ITEM 1:
CLOSURE OF EXISTING CURB CUTS



PLANNING CONTEXT STUDY - ITEM 3:
DEDICATION OF LAND FOR DEDICATED TRANSIT LANE



PLANNING CONTEXT STUDY - ITEM 2:
PROVISION OF BUS SHELTERS



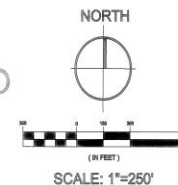
PLANNING CONTEXT STUDY - ITEM 4:
WIDENING OF EXISTING PUBLIC SIDEWALKS
FROM 6' TO 15'

PLANNING CONTEXT STUDY

- ITEM 1 CLOSURE OF EXISTING EXCESSIVE CURB CUTS
 - ELEVEN (11) ON US 1792
 - SEVEN (7) ON LEE ROAD
 - VACATION OF BENJAMIN AVENUE FROM LEE ROAD TO KINDEL AVENUE
- ITEM 2 CONSTRUCTION OF BUS SHELTERS
- ITEM 3 DEDICATION OF LAND FOR DEDICATED TRANSIT LANE
- ITEM 4 WIDENING OF EXISTING (FROM 6' TO 15' MINIMUM) PUBLIC SIDEWALKS TO INCREASE PEDESTRIAN MOBILITY
- ITEM 5 CONSTRUCTION OF NEW SIDEWALKS AND WIDENING OF SAME TO INCREASE PEDESTRIAN MOBILITY (SIDEWALK CONSTRUCTION REQUIRED BY LDC DOES NOT COUNT TOWARDS MOBILITY CREDIT, HOWEVER, WIDENING TO 15' DOES)
- ITEM 6 FUTURE SOLANA AVENUE EXTENSION CREATE ON APPROACH FOUR (4) LANES OUTBOUND AND TWO (2) LANES INBOUND
- ITEM 7 ULTIMATE STREET GRID
- ITEM 8 COMMUTER RAIL STATION, BIKE & TRAIL NETWORK
- ITEM 9 PROVISION OF CROSS-ACCESS CONNECTIONS/EASEMENTS OR JOINT DRIVEWAYS. THIS IS TO BE SPECIFIED DURING THE DEVELOPMENT PLAN SUBMITTAL STAGE.
- ITEM 10 SIDEWALK CONNECTIONS FROM DEVELOPMENT TO EXISTING AND PLANNED PUBLIC SIDEWALKS ALONG PROJECT FRONTAGE.
- ITEM 11 PROVISION OF BUS PROGRAMS PROVIDED TO RESIDENTS AND/OR EMPLOYEES OF THE DEVELOPMENT. THE BUS PASSES MUST BE NEGOTIATED AS PART OF A CONTRACT WITH THE CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY, AND APPROVED BY THE COUNTY. THIS CONDITION IS TO BE IMPLEMENTED AFTER SPECIFIC CERTIFICATES OF OCCUPANCY ARE ISSUED.
- ITEM 12 PROVISION OF RIDE SHARING OR VAN POOLING PROGRAMS THIS CONDITION IS TO BE IMPLEMENTED AFTER SPECIFIC CERTIFICATES OF OCCUPANCY ARE ISSUED.
- ITEM 13 BUILDINGS WITH ARCHITECTURAL FEATURES THAT PROVIDE SHADING AND WEATHER PROTECTION (e.g. CANOPIES, AWNINGS, COLONNADES) OVER SIDEWALKS TO PROMOTE PEDESTRIAN MOBILITY. THE ARCHITECTURAL FEATURE SHALL PROVIDE PEDESTRIAN SHADING ALONG A SIGNIFICANT LENGTH OF THE SIDEWALK IN FRONT OF THE PROPOSED OR EXISTING BUILDING. THIS IS TO BE CONFIRMED DURING THE DEVELOPMENT PLAN AND BUILDING PERMIT REVIEW STAGE.

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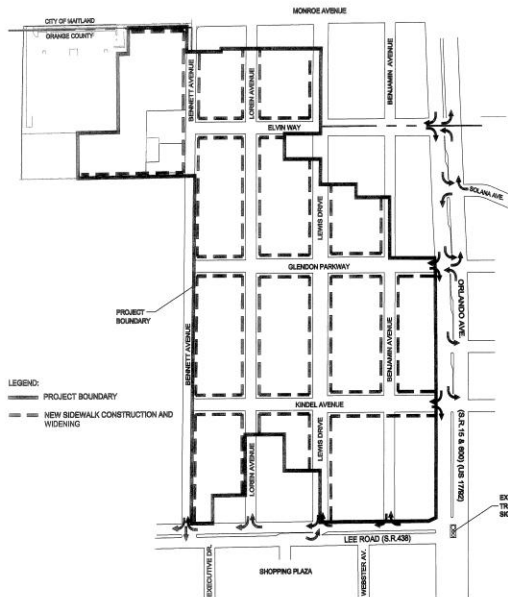
SHEET TITLE:
PLANNING CONTEXT
STUDY EXHIBITS

PROJECT NAME:
RAVAUDAGE LAND USE PLAN

APPLICANT/DEVELOPER:
SYDGEAN
CORPORATION
Real Estate Management, Development & Leasing

DRAWN: RAB
DESIGN: RAB
CHECKED: RAB
JOB NO.: 00-0024
DATE: 03-28-2011

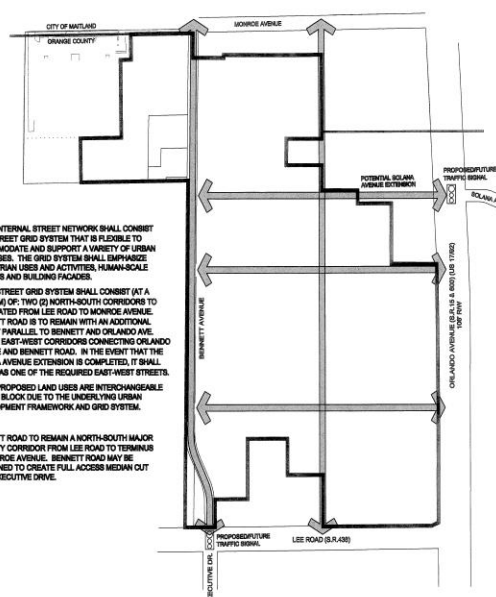
SHEET
C-7



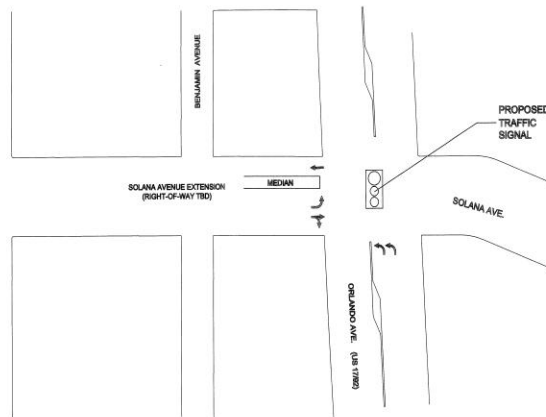
PLANNING CONTEXT STUDY - ITEM 5:
CONSTRUCTION OF NEW SIDEWALKS-
WIDENING TO 15' MINIMUM

NOTES:

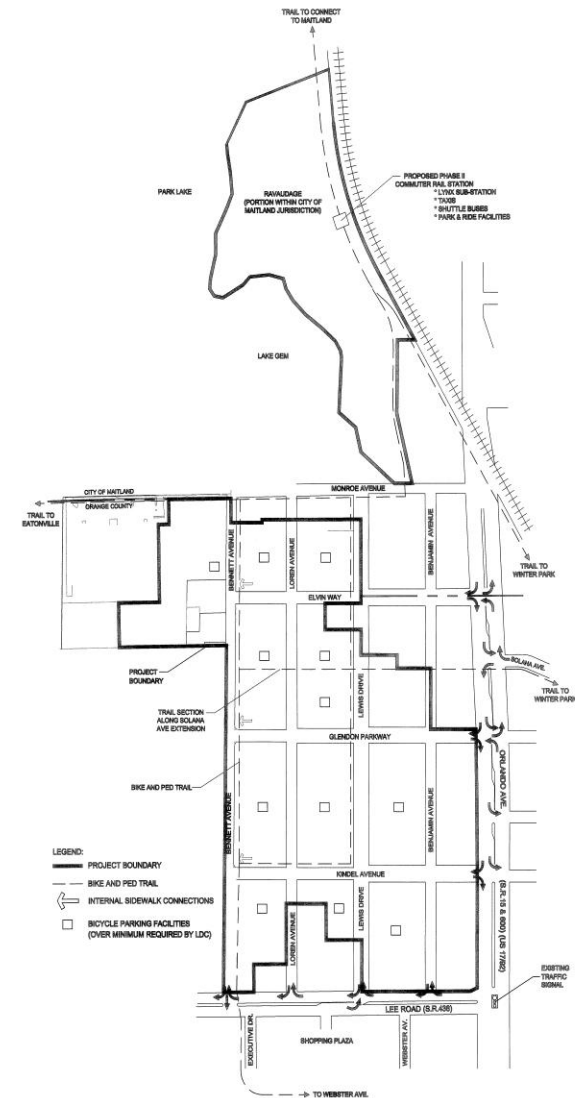
1. THE INTERNAL STREET NETWORK SHALL CONSIST OF A STREET GRID SYSTEM THAT IS FLEXIBLE TO ACCOMMODATE AND SUPPORT A VARIETY OF URBAN LAND USES. THE GRID SYSTEM SHALL EMPHASIZE PEDESTRIAN USES AND ACTIVITIES, HUMAN-SCALE STREETS AND BUILDING FACADES.
 2. THE STREET GRID SYSTEM SHALL CONSIST (AT A MINIMUM) OF TWO (2) NORTH-SOUTH CORRIDORS TO BE LOCATED FROM LEE ROAD TO MONROE AVENUE. BENNETT ROAD IS TO REMAIN WITH AN ADDITIONAL STREET PARALLEL TO BENNETT AND ORLANDO AVE. TWO (2) EAST-WEST CORRIDORS CONNECTING ORLANDO AVENUE AND BENNETT ROAD. IN THE EVENT THAT THE SOLANA AVENUE EXTENSION IS COMPLETED, IT SHALL COUNT AS ONE OF THE REQUIRED EAST-WEST STREETS.
 3. THE PROPOSED LAND USES ARE INTERCHANGEABLE ON ANY BLOCK DUE TO THE UNDERLYING URBAN DEVELOPMENT FRAMEWORK AND GRID SYSTEM.
- BENNETT ROAD TO REMAIN A NORTH-SOUTH MAJOR MOBILITY CORRIDOR FROM LEE ROAD TO TERMINUS AT MONROE AVENUE. BENNETT ROAD MAY BE REALIGNED TO CREATE FULL ACCESS MEDIAN CUT WITH EXECUTIVE DRIVE.



PLANNING CONTEXT STUDY - ITEM 7:
ULTIMATE STREET GRID



PLANNING CONTEXT STUDY - ITEM 6:
FUTURE SOLANA AVENUE EXTENSION
AND INTERSECTION DETAILS
(NOT TO SCALE)

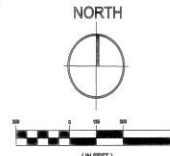


PLANNING CONTEXT STUDY - ITEM 8:
COMMUTER RAIL STATION
BIKE & TRAIL NETWORK

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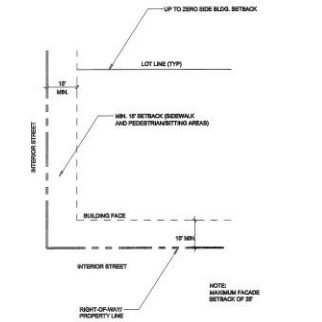
PUBLIC WORKS
DRC OFFICE



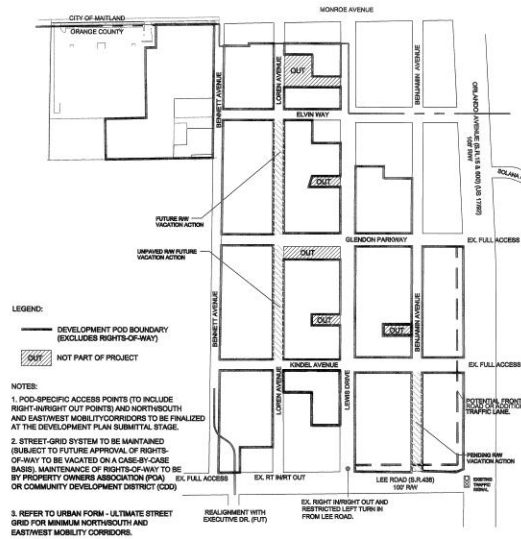
PROJECT NAME:		SHEET TITLE:		REVISION	
RAVAUDAGE LAND USE PLAN		PLANNING CONTEXT I			
APPLICANT/DEVELOPER:		STUDY EXHIBITS, CONT.			
SYDGAN CORPORATION					
Real Estate Management, Development & Brokerage					
DATE:	02-20-2011	DATE:	3/16/11	DATE:	3/16/11
CHECKED:	1604	CHECKED:	1604	CHECKED:	1604
DESIGN:	RAB	DESIGN:	RAB	DESIGN:	RAB
DRAWN:	RAB	DRAWN:	RAB	DRAWN:	RAB
SHEET C-8		SHEET C-8		SHEET C-8	



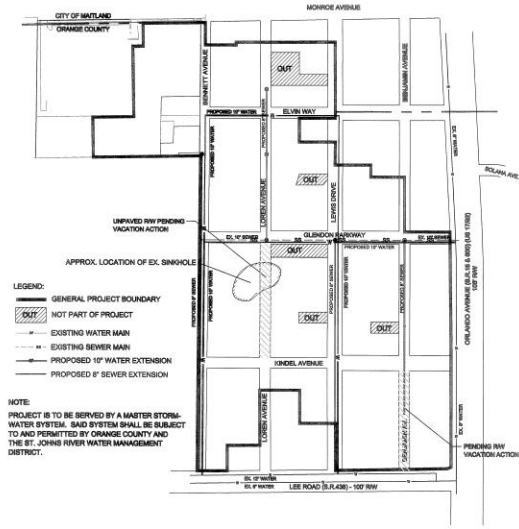
APPLICANT/DEVELOPER: SYDGAN CORPORATION Real Estate Management, Development & Brokerage	PROJECT NAME: RAVAUDAUGE LAND USE PLAN	SHEET TITLE: URBAN FORM TEMPLATES	6 5 4 3 2 1	12 11 10 9 8 7
DRAWN: J202 DESIGN: R202 CHECKED: J201 JOB NO.: 02-07212 DATE: 02-20-2001	SHEET C-5			1/3/16/11 REVISED PER 3/9/11 DRC



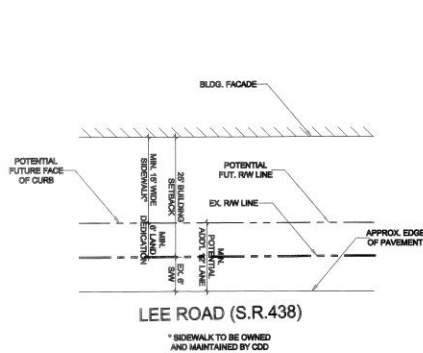
URBAN FORM: INTERIOR STREET SETBACKS



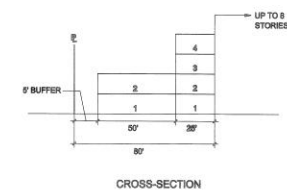
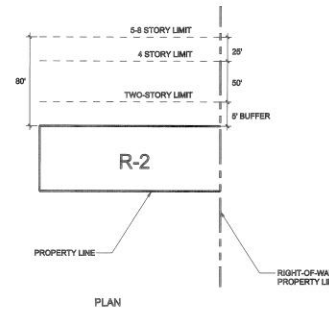
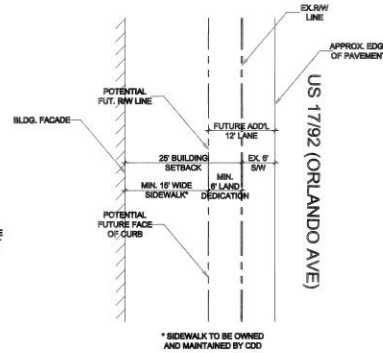
URBAN FORM: VEHICULAR ACCESS PLAN



URBAN FORM: CONCEPT UTILITY/INFRASTRUCTURE PLAN



URBAN FORM: BUILDING SETBACKS
LEE ROAD & US 17/92 (ORLANDO AVENUE)

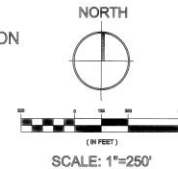


CROSS-SECTION

URBAN FORM: PROPOSED BUILDING SETBACKS
ABUTTING RES. LOTS NOT PART OF THIS APPLICATION

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DRC OFFICE



SHEET TITLE:		URBAN FORM		TEMPLATES, CONT.	
PROJECT NAME:		RAVAUDAGE LAND USE PLAN			
APPLICANT/DEVELOPER:		SYDGAN CORPORATION		Prep: Sydgan Management, Development & Planning	
DRAWN:	BAR	CHECKED:	BAR	DATE:	02-22-2011
DESIGN:	BAR	DATE:	02-22-2011		
SHEET		C-6			



**DECISION OF THE BOARD OF COUNTY COMMISSIONERS
ORANGE COUNTY, FLORIDA**

ON MAY 24, 2011, THE BOARD OF COUNTY COMMISSIONERS CONSIDERED THE FOLLOWING APPLICANT'S REQUEST:

APPLICANT: DANIEL B. BELLOWS, RAVAUDAGE PLANNED DEVELOPMENT
PLANNED DEVELOPMENT (PD) LAND USE PLAN (LUP)

CONSIDERATION: REQUEST TO REZONE FROM R-2 (RESIDENTIAL DISTRICT), P-O (PROFESSIONAL OFFICE DISTRICT), C-1 (RETAIL COMMERCIAL DISTRICT), C-2 (GENERAL COMMERCIAL DISTRICT), AND C-3 (WHOLESALE COMMERCIAL DISTRICT) TO PD (PLANNED DEVELOPMENT DISTRICT), MORE SPECIFICALLY THE RAVAUDAGE PD, TO ALLOW FOR MIXED USES INCLUDING MULTI-FAMILY, COMMERCIAL (WITH BIG BOX), OFFICE, AND HOTEL, IN ADDITION TO WAIVERS FROM CHAPTERS 31.5, 34, AND 38, ORANGE COUNTY CODE, WAIVING: MAXIMUM BUILDING HEIGHTS; MINIMUM SETBACKS AND LANDSCAPE BUFFERS; MINIMUM IMPERVIOUS SURFACE AREA REQUIREMENTS; MINIMUM OPEN SPACE REQUIREMENTS; MAXIMUM FLOOR AREA RATIO FOR BIG BOX DEVELOPMENT; TIMING OF TRAFFIC STUDY FOR BIG BOX DEVELOPMENT; PARKING LOCATION, CONFIGURATION AND LANDSCAPING REQUIREMENTS; ROADWAY STACKING REQUIREMENTS FOR ACCESS TO PARKING; CERTAIN BILLBOARD RESTRICTIONS; REQUIREMENTS FOR MASONRY WALL SEPARATION OF RESIDENTIAL USES FROM CERTAIN OTHER RESIDENTIAL USES (SINGLE FAMILY FROM MULTI-FAMILY), COMMERCIAL USES, AND OFFICE USES; RESTRICTED MULTI-FAMILY ACCESS TO CERTAIN RIGHTS-OF-WAY; AND FENCING AND LANDSCAPE REQUIREMENTS FOR DEVELOPMENT ACROSS A RIGHT-OF-WAY FROM SINGLE-FAMILY USES; PURSUANT TO ORANGE COUNTY CODE, CHAPTER 30, SECTION 38-1207

LOCATION: DISTRICT 5; PROPERTY GENERALLY LOCATED NORTH OF LEE ROAD, WEST OF ORLANDO AVENUE (U.S. 17/92), SOUTH OF MONROE AVENUE, AND THE EAST AND WEST SIDES OF BENNETT AVENUE; MULTIPLE PARCEL IDS; S/T/R: 01/22/29; ORANGE COUNTY, FLORIDA (LEGAL PROPERTY DESCRIPTION ON FILE)

UPON A MOTION, THE BOARD OF COUNTY COMMISSIONERS MADE A FINDING OF CONSISTENCY WITH THE COMPREHENSIVE PLAN; AND FURTHER, APPROVED THE REQUEST BY DANIEL B. BELLOWS, RAVAUDAGE PLANNED DEVELOPMENT PLANNED DEVELOPMENT (PD) LAND USE PLAN (LUP) TO REZONE FROM R-2 (RESIDENTIAL DISTRICT), P-O (PROFESSIONAL OFFICE DISTRICT), C-1 (RETAIL COMMERCIAL DISTRICT), C-2 (GENERAL COMMERCIAL DISTRICT), AND C-3 (WHOLESALE COMMERCIAL DISTRICT) TO PD (PLANNED DEVELOPMENT DISTRICT), MORE SPECIFICALLY THE RAVAUDAGE PD, TO ALLOW FOR MIXED USES INCLUDING MULTI-FAMILY, COMMERCIAL (WITH BIG BOX), OFFICE, AND HOTEL, IN ADDITION TO WAIVERS FROM CHAPTERS 31.5, 34, AND 38, ORANGE COUNTY CODE, WAIVING: MAXIMUM BUILDING HEIGHTS; MINIMUM SETBACKS AND LANDSCAPE BUFFERS; MINIMUM IMPERVIOUS SURFACE AREA REQUIREMENTS; MINIMUM OPEN SPACE REQUIREMENTS; MAXIMUM FLOOR AREA RATIO FOR BIG BOX DEVELOPMENT; TIMING OF TRAFFIC STUDY FOR BIG BOX DEVELOPMENT; PARKING LOCATION, CONFIGURATION AND LANDSCAPING REQUIREMENTS; ROADWAY STACKING REQUIREMENTS FOR ACCESS TO PARKING; CERTAIN BILLBOARD RESTRICTIONS; REQUIREMENTS FOR MASONRY WALL SEPARATION OF RESIDENTIAL USES FROM CERTAIN OTHER RESIDENTIAL USES (SINGLE FAMILY FROM MULTI-FAMILY), COMMERCIAL USES, AND OFFICE USES; RESTRICTED MULTI-FAMILY ACCESS TO CERTAIN RIGHTS-OF-WAY; AND FENCING AND LANDSCAPE REQUIREMENTS FOR DEVELOPMENT ACROSS A RIGHT-OF-WAY FROM SINGLE-FAMILY USES, ON THE DESCRIBED PROPERTY; SUBJECT TO THE FOLLOWING CONDITIONS:

1. DEVELOPMENT SHALL CONFORM TO THE RAVAUDAGE PD LAND USE PLAN DATED "RECEIVED APRIL 4, 2011," AND SHALL COMPLY WITH ALL APPLICABLE FEDERAL, STATE AND COUNTY LAWS, ORDINANCES AND REGULATIONS, EXCEPT TO THE EXTENT THAT ANY APPLICABLE COUNTY LAWS, ORDINANCES OR REGULATIONS ARE EXPRESSLY WAIVED OR MODIFIED BY ANY OF THESE CONDITIONS. ACCORDINGLY, THE PD MAY BE DEVELOPED IN ACCORDANCE WITH THE USES, DENSITIES AND INTENSITIES DESCRIBED IN SUCH LAND USE PLAN, SUBJECT TO THOSE USES, DENSITIES AND INTENSITIES CONFORMING WITH THE RESTRICTIONS AND REQUIREMENTS FOUND IN THE CONDITIONS OF APPROVAL AND COMPLYING WITH ALL APPLICABLE FEDERAL, STATE AND COUNTY LAWS, ORDINANCE AND REGULATIONS, EXCEPT TO THE EXTENT THAT ANY APPLICABLE COUNTY LAWS, ORDINANCES OR REGULATIONS ARE EXPRESSLY WAIVED OR MODIFIED BY ANY OF THESE CONDITIONS. IF THE DEVELOPMENT IS UNABLE TO ACHIEVE OR OBTAIN DESIRED USES, DENSITIES OR INTENSITIES, THE COUNTY IS NOT UNDER ANY OBLIGATION TO GRANT ANY WAIVERS OR MODIFICATIONS TO ENABLE THE DEVELOPER TO ACHIEVE OR OBTAIN THOSE DESIRED USES, DENSITIES OR INTENSITIES. IN THE EVENT OF A CONFLICT OR INCONSISTENCY BETWEEN A CONDITION OF APPROVAL OF THIS ZONING AND THE LAND USE PLAN DATED "RECEIVED APRIL 4, 2011," THE CONDITION OF APPROVAL SHALL CONTROL TO THE EXTENT OF SUCH CONFLICT OR INCONSISTENCY.
2. THIS PROJECT SHALL COMPLY WITH, ADHERE TO, AND NOT DEVIATE FROM OR OTHERWISE CONFLICT WITH ANY VERBAL OR WRITTEN PROMISE OR REPRESENTATION MADE BY THE APPLICANT (OR AUTHORIZED AGENT) TO THE BOARD OF COUNTY COMMISSIONERS AT THE PUBLIC HEARING WHERE THIS DEVELOPMENT WAS APPROVED, WHERE SUCH PROMISE OR REPRESENTATION, WHETHER ORAL OR WRITTEN, WAS RELIED UPON BY THE BOARD IN APPROVING THE DEVELOPMENT, COULD HAVE REASONABLY BEEN EXPECTED TO HAVE BEEN RELIED UPON BY THE BOARD IN APPROVING THE DEVELOPMENT, OR COULD HAVE REASONABLY INDUCED OR OTHERWISE INFLUENCED THE BOARD TO APPROVE THE DEVELOPMENT. FOR PURPOSES OF THIS CONDITION, A "PROMISE" OR "REPRESENTATION" SHALL BE DEEMED TO HAVE BEEN MADE TO THE BOARD BY THE APPLICANT (OR AUTHORIZED AGENT) IF IT WAS EXPRESSLY MADE TO THE BOARD AT A PUBLIC HEARING WHERE THE DEVELOPMENT WAS CONSIDERED OR APPROVED.
3. PRIOR TO CONSTRUCTION PLAN APPROVAL, A MASTER STORMWATER MANAGEMENT PLAN INCLUDING A DRAINAGE STUDY TO ESTABLISH THE 100-YEAR FLOOD ELEVATION SHALL BE SUBMITTED TO THE DEVELOPMENT ENGINEERING DIVISION FOR REVIEW AND APPROVAL.

4. THE CONCEPTUAL ACCESS POINTS IDENTIFIED ON THE LAND USE PLAN ARE NOT APPROVED AT THIS TIME AND ARE CONCEPTUAL ONLY. FINAL ACCESS POINTS SHALL BE REVIEWED AND APPROVED AT PRELIMINARY SUBDIVISION PLAN OR DEVELOPMENT PLAN STAGE.
5. ALL ACREAGES REGARDING CONSERVATION AREAS AND WETLAND BUFFERS ARE CONSIDERED APPROXIMATE UNTIL FINALIZED BY A CONSERVATION AREA DETERMINATION (CAD) AND A CONSERVATION AREA IMPACT (CAI) PERMIT. APPROVAL OF THIS PLAN DOES NOT AUTHORIZE ANY DIRECT OR INDIRECT CONSERVATION AREA IMPACTS.
6. OUTDOOR SALES, STORAGE, AND DISPLAY SHALL BE PROHIBITED.
7. SIGNAGE SHALL COMPLY WITH THE MASTER SIGNAGE PLAN TO BE SUBMITTED AND REVIEWED PRIOR TO DEVELOPMENT PLAN APPROVAL.
8. TREE REMOVAL/EARTHWORK SHALL NOT OCCUR UNLESS AND UNTIL CONSTRUCTION PLANS FOR THE FIRST PRELIMINARY SUBDIVISION AND/OR DEVELOPMENT PLAN WITH A TREE REMOVAL AND MITIGATION PLAN HAVE BEEN APPROVED BY ORANGE COUNTY.
9. A WAIVER FROM SECTION 34-209, WHICH REQUIRES A 6-FOOT HIGH MASONRY WALL TO SEPARATE RESIDENTIAL SUBDIVISIONS FROM ADJACENT ROADWAYS, IS GRANTED AS THIS IS AN URBAN TOWN CENTER IN-FILL PROJECT.
10. THE FOLLOWING WAIVERS FROM THE BIG BOX DEVELOPMENT STANDARDS ARE GRANTED:
 - A. A WAIVER IS GRANTED FROM SECTION 38-1234(3)(F)(2) TO ALLOW BIG BOX DEVELOPMENT ONE (1) STORY AND LESS THAN 200,000 SF SHALL HAVE 5% OPEN SPACE (WITH RESTRICTIONS) WITHIN ITS LOT, IN LIEU OF 25%. GIVEN THE URBAN VILLAGE LAYOUT OF THIS PLAN, BIG BOX DEVELOPMENT SHALL PROVIDE WITHIN ITS BUILDING LOT 5% OF THE GROSS AREA FOR OPEN SPACE USES (PLAZAS, POCKET PARKS, GREEN AREAS, ETC.).
 - B. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(B) TO ALLOW BIG BOX DEVELOPMENTS TO HAVE MAXIMUM 1.00 FAR IN LIEU OF 0.23 FAR.

- C. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(C) TO ALLOW A DETAILED TRAFFIC STUDY AT THE DEVELOPMENT PLAN STAGE IN LIEU OF PROPOSED BIG BOX DEVELOPMENT APPLICATION AT THE LAND USE PLAN STAGE.
- D. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(E) TO ALLOW BIG BOX DEVELOPMENTS TO DESIGNATE AT LEAST TWO (2) VEHICLE PARKING SPACES FOR LOCAL LAW ENFORCEMENT WITHIN THE APPLICABLE PARKING STRUCTURES IN LIEU OF PROVIDING REFERENCED PARKING SPACES ADJACENT TO THE PRINCIPAL STRUCTURE.
- E. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(G) TO ALLOW OFF-STREET STRUCTURED PARKING SERVICING THE BIG BOX NOT TO BE SUBDIVIDED INTO MULTIPLE "SUB-LOTS" WITH UNINTERRUPTED (EXCEPT AT CROSSWALKS) LANDSCAPED PEDESTRIAN SIDEWALK PATHWAYS IN LIEU OF OFF-STREET SERVICING THE PROJECT SHALL BE SUBDIVIDED INTO MULTIPLE "SUB-LOTS" WITH UNINTERRUPTED (EXCEPT AT CROSSWALKS) LANDSCAPED PEDESTRIAN PATHWAYS.
- F. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(I) TO ALLOW BIG BOX USES WITH OFF-STREET STRUCTURED PARKING SHALL PROVIDE ZERO (0) ROADWAY "STACKING" BEFORE THE FIRST TURN WITHIN THE PARKING STRUCTURE IN LIEU OF 200' OFF THE ROADWAY BEFORE THE FIRST TURN WITHIN THE PARKING LOT AS LONG AS ACCESS TO THE PARKING STRUCTURE IS FROM AN INTERNAL ROAD AND ACCESS TO THE PARKING STREET IS LOCATED A MINIMUM OF 200' FROM US 17-92 AND/OR LEE ROAD.
- G. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(K) TO ALLOW NO PAVEMENT OR PART OF ANY VERTICAL STRUCTURE ASSOCIATED WITH THE REAR OR SIDE OF A BIG BOX DEVELOPMENT SHALL BE LOCATED CLOSER THAN 85' IN LIEU OF 200' FROM THE NEAREST PROPERTY LINE OF ANY ADJACENT SINGLE-FAMILY RESIDENTIALLY ZONED PROPERTY. ADDITIONALLY, ONE (1) LANDSCAPE SEPARATION BUFFERS SHALL BE PROVIDED WITHIN A 10' PLANTING STRIP IN LIEU OF TWO (2) AND 200'. THIS WAIVER SHALL APPLY TO THE FOLLOWING PARCELS: 01-22-29-3712-06-100 AND 01-22-29-3712-06-170 WHICH FRONT LEWIS DRIVE.

- H. A WAIVER IS GRANTED FROM SECTION 38-79 (153)(K) TO ALLOW NO PAVEMENT OR PART OF ANY VERTICAL STRUCTURE ASSOCIATED WITH THE REAR OR SIDE OF A BIG BOX DEVELOPMENT SHALL BE LOCATED CLOSER THAN 25' IN LIEU OF 200' FROM THE NEAREST PROPERTY LINE OF ANY ADJACENT SINGLE-FAMILY RESIDENTIALLY ZONED PROPERTY. ADDITIONALLY, ONE (1) LANDSCAPE SEPARATION BUFFERS SHALL BE PROVIDED IN LIEU OF TWO (2). A SETBACK OF ZERO (0) (NO BUFFER, WALL OR LANDSCAPE BUFFER) SHALL BE GRANTED WITH PROPERTY OWNER LETTER OF CONSENT. THIS WAIVER SHALL APPLY TO THE FOLLOWING PARCEL ONLY: 01-22-29-3712-06-180.
11. THE FOLLOWING WAIVERS FROM THE PD COMMERCIAL CODE ARE GRANTED:
- A. A WAIVER FROM SECTION 38-1272(A) (1) IS GRANTED TO ALLOW THE MAXIMUM IMPERVIOUS AREA FOR INDIVIDUAL LOTS / DEVELOPMENT PODS SHALL BE 85% IN LIEU OF 70%. THE OVERALL PROJECT SHALL PROVIDE FOR 15% OPEN SPACE (WITH RESTRICTIONS) AND A MASTER STORM WATER SYSTEM.
- B. A WAIVER FROM SECTION 38-1234 (3) (C) IS GRANTED TO ALLOW OVERALL PROJECT OPEN SPACE TO BE 15% (WITH RESTRICTIONS) IN LIEU OF 20%, EXCEPT FOR A BIG BOX SITE.
- C. A WAIVER FROM SECTION 38-1272 (A) (3) IS GRANTED TO ALLOW INTERNAL REAR AND SIDE SETBACKS (NOT FRONTING ON RIGHT-OF-WAY) SHALL BE ZERO (0), IN LIEU OF 10'.

WHERE ADJACENT TO PROJECT RESIDENTIAL USES, THE SETBACK SHALL BE ZERO (0) IN LIEU OF 25'.

A MINIMUM 15' BUILDING SETBACK SHALL MAINTAINED ALONG BENNETT ROAD, IN LIEU OF 30' (WITH A MINIMUM MAXIMUM SETBACK OF 25').

BUILDING SETBACKS FOR ALL INTERIOR/EXTERIOR STREETS SHALL BE A MINIMUM MAXIMUM OF 15' IN LIEU OF 30'. ALL OTHER RIGHTS-OF-WAY SHALL HAVE A MAXIMUM SETBACK OF 25'.

BUILDING SETBACKS ALONG ARTERIALS (LEE ROAD AND ORLANDO AVENUE - US 17/92) SHALL BE 15' IN LIEU OF 40' (WITH A MAXIMUM SETBACK OF 25'). PD PERIMETER SETBACK IS 25' UNLESS OTHERWISE WAIVED.

- D. A WAIVER FROM SECTION 38-1272 (A) (5) IS GRANTED TO ALLOW A MAXIMUM BUILDING HEIGHT UP TO EIGHT (8) STORIES, (100' PLUS 15' OF ARCHITECTURAL ENHANCEMENTS) AS DETAILED IN EXHIBITS FROM THE LAND USE PLAN LABELED: "URBAN FORM: PROPOSED BUILDING HEIGHT ZONES AND URBAN FORM: PROPOSED BUILDING SETBACKS FOR ABUTTING RESIDENTIAL LOTS NOT PART OF PROJECT," IN LIEU OF A MAXIMUM HEIGHT OF 50', 35' IF WITHIN 100' OF RESIDENTIAL.

12. THE FOLLOWING WAIVERS FROM PD RESIDENTIAL CODE ARE GRANTED:

- A. A WAIVER IS GRANTED FROM SECTION 38-1254 (1) IS GRANTED TO ALLOW BUILDING SETBACKS ALONG THE PD BOUNDARY TO BE A MINIMUM OF 15' IN LIEU OF 25' (WITH A MAXIMUM SETBACK OF 25').
- B. A WAIVER IS GRANTED FROM SECTION 38-1254 (2) (C) TO ALLOW BUILDING SETBACKS FROM LEE ROAD AND ORLANDO AVENUE (US 17/92) TO BE A MINIMUM OF 15' IN LIEU OF 50' (WITH A MAXIMUM SETBACK OF 25').
- C. A WAIVER IS GRANTED FROM SECTION 38-1254 (2) (E) TO ALLOW BUILDING SETBACKS FOR ALL INTERIOR/EXTERIOR (ALL OTHER R-O-W'S) STREETS TO BE A MINIMUM OF 15' IN LIEU OF 20' (WITH A MAXIMUM SETBACK OF 25').

13. THE FOLLOWING WAIVERS FOR PARKING FACILITIES ARE GRANTED:

- A. A WAIVER FROM SECTION 38-1230(A) IS GRANTED TO ALLOW PARKING AREAS (STRUCTURED PARKING AND SURFACE PARKING) MAY BE LOCATED UP TO 350' FROM THE USES THEY SERVE IN LIEU OF PARKING LOCATED WITHIN 150'.
- B. A WAIVER FROM SECTION 38-1477 IS GRANTED TO ALLOW PARKING AREAS (STRUCTURED AND/OR SURFACE PARKING) MAY BE LOCATED UP TO 350' FROM THE PRINCIPAL USE ON A SEPARATE LOT IN LIEU OF PARKING PROVISION ON THE SAME LOT (PRINCIPAL USE) OR WITHIN 300' FROM THE PRINCIPAL ENTRANCE AS MEASURED ALONG THE MOST DIRECT PEDESTRIAN ROUTE.

14. THE FOLLOWING WAIVERS FROM SECTION 38-1258 (MULTI-FAMILY COMPATIBILITY) ARE GRANTED:

- A. A WAIVER FROM SECTION 38-1258(A) IS GRANTED TO ALLOW MULTI-FAMILY BUILDINGS OF TWO (2) STORIES TO BE LOCATED WITHIN 5' TO 55'; FOUR (4) STORIES TO BE LOCATED BETWEEN 55' AND 80'; AND FIVE (5) TO EIGHT (8) STORY BUILDINGS TO BE LOCATED 80' IN LIEU OF 1 STORY LIMIT WITHIN 100' OF SINGLE-FAMILY ZONED PROPERTY.
- B. A WAIVER FROM SECTION 38-1258(B) IS GRANTED TO ALLOW MULTI-FAMILY BUILDINGS OF EIGHT (8) STORIES TO BE LOCATED AT 80' FROM SINGLE-FAMILY ZONED PROPERTY, IN LIEU OF MULTI-FAMILY BUILDINGS LOCATED BETWEEN 100' AND 150' WITH A MAXIMUM OF 50% OF THE BUILDINGS BEING THREE (3) STORIES (NOT TO EXCEED 40') WITH THE REMAINING BUILDINGS BEING 1 OR 2 STORIES IN HEIGHT.
- C. A WAIVER FROM SECTION 38-1258(C) IS GRANTED TO ALLOW MULTI-FAMILY BUILDINGS OF EIGHT (8) STORIES AND 100' IN HEIGHT (PLUS 15' FOR ARCHITECTURAL FEATURES, ELEVATOR TOWERS, AND COMMUNICATION ANTENNAE) AT 80' FROM PROPERTY LINE OF SINGLE FAMILY ZONED PROPERTY IN LIEU OF 3 STORIES AND 40' IN HEIGHT AND WITHIN 100' AND 150' OF SINGLE FAMILY-ZONED PROPERTY.
- D. A WAIVER FROM SECTION 38-1258(D) IS GRANTED TO ALLOW MULTI-FAMILY BUILDINGS OF EIGHT (8) STORIES AND 100' IN HEIGHT (PLUS 15' FOR ARCHITECTURAL FEATURES, ELEVATOR TOWERS, AND COMMUNICATION ANTENNAE) IN LIEU OF BUILDINGS IN EXCESS OF 3 STORIES AND 40'.
- E. A WAIVER FROM SECTION 38-1258(E) IS GRANTED TO ALLOW PARKING AND OTHER PAVED AREAS OF MULTI-FAMILY DEVELOPMENT TO BE LOCATED 5' FROM ANY SINGLE FAMILY ZONED PROPERTY IN LIEU OF 25'. A 5' LANDSCAPE BUFFER SHALL BE PROVIDED IN LIEU OF 25'.
- F. A WAIVER FROM SECTION 38-1258 (F) IS GRANTED TO ALLOW NO MASONRY, BRICK OR BLOCK WALL TO BE CONSTRUCTED IN LIEU OF A 6' WALL WHENEVER A MULTI-FAMILY DEVELOPMENT IS LOCATED ADJACENT TO SINGLE FAMILY ZONED PROPERTY.
- G. A WAIVER FROM SECTION 38-1258(G) IS GRANTED TO ALLOW DIRECT MULTI-FAMILY ACCESS TO ANY RIGHT-OF-WAY SERVING PLATTED SINGLE FAMILY ZONED PROPERTY IN LIEU OF ACCESS TO ONLY COLLECTOR OR ARTERIAL ROADS.

- H. A WAIVER FROM SECTION 38-1258(I) IS GRANTED TO ALLOW URBAN/PEDESTRIAN FEATURES (SIDEWALKS, STREET FURNITURE, STREET TREES, ETC; REFER TO URBAN FORM: INTERNAL STREET DESIGN ELEMENTS) IN LIEU OF FENCING AND LANDSCAPE WHENEVER A SINGLE FAMILY ZONED PROPERTY IS LOCATED ACROSS THE RIGHT-OF-WAY.
 - I. A WAIVER FROM SECTION 38-1258(J) IS GRANTED TO ALLOW A SEPARATION OF ZERO (0) BETWEEN MULTI-FAMILY, OFFICE, COMMERCIAL BUILDINGS (WITHOUT WINDOWS OR OTHER OPENINGS), IN LIEU OF 20' FOR FIRE PROTECTION PURPOSES; AND A SEPARATION OF 10' FOR BUILDINGS WHERE DOORS, WINDOWS AND OTHER OPENINGS IN THE WALL OF A LIVING UNIT BACK UP TO A WALL OF ANOTHER BUILDING WITH SIMILAR OPENINGS, IN LIEU OF A MINIMUM SEPARATION OF 30' FOR 2 STORY BUILDINGS AND 40' FOR 3 STORY BUILDINGS.
 - J. A WAIVER FROM SECTION 38-1234(3)(A)(2) IS GRANTED TO ALLOW 15% (WITH RESTRICTIONS) OPEN SPACE IN LIEU OF 25% EXCEPT FOR BIG BOX AREA.
15. THE FOLLOWING WAIVERS FROM CH. 31.5 (SIGNAGE REGULATIONS) ARE GRANTED:
- A. A WAIVER FROM SECTION 31.5-126 (A) IS GRANTED TO ALLOW A NEW 14' X 48' BILLBOARD WITH (LIQUID CRYSTAL DISPLAY) LCD TECHNOLOGY IN A PD IN EXCHANGE FOR THE REMOVAL OF THREE (3) EXISTING 14' X48' BILLBOARDS. THE NEW STRUCTURE BILLBOARD SHALL BE PERMITTED TO BE CONSTRUCTED UPON THE REMOVAL OF EXISTING BILLBOARDS #1 AND #2. THE NEW BILLBOARD SHALL BE LOCATED ON LEE ROAD. BILLBOARD #3 SHALL BE REMOVED WITHIN TWO (3) YEARS OF APPROVAL OF THIS PD.
 - B. A WAIVER IS GRANTED FROM SECTION 31.5-126(K)(1) TO ALLOW A BILLBOARD WITH A ZERO FOOT R-O-W SETBACK IN LIEU OF THE REQUIRED 15' FRONT PROPERTY LINE SETBACK.
 - C. A WAIVER IS GRANTED FROM SECTION 31.5-126 (H) TO ALLOW 672 (14' X 48') SQUARE FOOT ALLOWABLE COPY AREA IN LIEU OF THE MAXIMUM 400 SQUARE FEET.

- D. A WAIVER IS GRANTED FROM SECTION 31.5-5 TO ALLOW THE BILLBOARD TO ADVERTISE RAVAUDAGE PROJECT DEVELOPMENT ADVERTISEMENTS AND MARKETING MATERIAL ON BILLBOARD #3 UNTIL IT IS REMOVED.
16. ~~THE PLANNING CONTEXT STUDY NEEDS TO~~ SHALL BE SUBMITTED NOW AS PART OF THE AND APPROVED PRIOR TO SUBMITTAL OF THE FIRST PRELIMINARY SUBDIVISION PLAN OR DEVELOPMENT PLAN PLANNED DEVELOPMENT. THE PLANNING CONTEXT STUDY SHALL COVER THE ENTIRE PLANNED DEVELOPMENT. THE FOLLOWING ARE SOME OF THE REQUIRED ELEMENTS TO BE INCLUDED:
- A. THE PLANNING CONTEXT STUDY SHOULD CONSIST OF A SHORT REPORT DESCRIBING THE EXISTING TRAFFIC CONDITIONS, PLANNED AND PROGRAMMED IMPROVEMENTS, MASS TRANSIT SYSTEMS BOTH EXISTING AND PLANNED (I.E. BUS FREQUENCIES, RIDERSHIP, DESCRIPTION OF THE PROPOSED LAND USES (DENSITIES AND INTENSITIES) OF THE SUBJECT PROPERTY AND ADJOINING PARCELS.
- B. THE MOBILITY EXHIBITS SHOULD AT A MINIMUM PROVIDE THE FOLLOWING INFORMATION:
- 1) ULTIMATE FOOTPRINT OF THE PROPOSED DEVELOPMENT.
 - 2) SHOW AT A MINIMUM TWO EAST WEST AND TWO NORTH SOUTH COLLECTOR TYPE ROADS TRAVERSING THE ENTIRETY OF THE PROPERTY (THESE CORRIDORS CAN BE DEPICTED ON THE CONTEXT MAP, WITH ARROWS TRAVERSING THE PROPERTY AT THE GENERAL LOCATIONS WHERE THESE CORRIDORS WILL BE PRESERVED / PROVIDED). IDENTIFY EXISTING AND PROPOSED SITE ACCESS LOCATIONS (ALSO INDICATING WHICH ACCESS LOCATIONS WOULD BE CLOSED). PLEASE NOTE, NEW/MODIFIED ACCESS LOCATIONS IN ADDITION TO MEDIAN MODIFICATIONS WILL BE SUBJECT TO FDOT APPROVAL FOLLOWING PRELIMINARY SUBDIVISION PLAN (PSP) SUBMITTAL AND CONSTRUCTION PLANS.
 - 3) DEPICTION AND LOCATION OF PLANNED AND EXISTING STREET NETWORK, SIDEWALKS, BIKE TRAILS, EXISTING AND PROPOSED BUS STOPS/SHELTERS AND TRANSFER STATIONS (PLEASE REFER TO (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY) LYNX TRANSIT COMMENTS LISTED BELOW).

- 4) IDENTIFY CONNECTIVITY TO ADJACENT PARCELS IN RESPECT TO ROADS, BIKE TRAILS, SIDEWALKS, BUS STOPS/SHELTERS, BUS ROUTES AND PEDESTRIAN TRAILS.
 - 5) THE DEVELOPER IS TO PROVIDE A BLOCK BY BLOCK ANALYSIS AS PART OF THE PSP (OR DEVELOPMENT PLAN) DETAILING AND ENSURING THE APPROPRIATE CONNECTIVITY OF SIDEWALKS, STREET GRID SYSTEM, BIKEWAYS AND PATHS. IN ADDITION, A BLOCK BY BLOCK ANALYSIS WILL ALSO ADDRESS STREET CROSS SECTIONS AND ON STREET PARKING LOCATIONS.
17. PRIOR TO APPROVAL OF THE FIRST DEVELOPMENT PLAN OR PRELIMINARY SUBDIVISION PLAN THAT WOULD CAUSE DEVELOPMENT TO EXCEED A NET 160 P.M. PEAK TRIPS REFERENCED IN CONDITION 18, A TRANSPORTATION ANALYSIS AND MITIGATION STRATEGY THROUGH BUILD-OUT (MASTER TRANSPORTATION PLAN) SHALL BE SUBMITTED AND THEN REVIEWED AT A COMMUNITY MEETING AND BY COUNTY STAFF AND THEN CONSIDERED BY THE BOARD OF COUNTY COMMISSIONERS AT AN ADVERTISED PUBLIC HEARING. IF THE MASTER TRANSPORTATION PLAN IS NOT APPROVED, THE DEVELOPMENT SHALL NOT EXCEED THE NET 160 P.M. PEAK TRIPS. THE STUDY ANALYSIS WOULD INCLUDE ALL ROADWAY SEGMENTS AND MAJOR INTERSECTIONS WITHIN A ONE MILE RADIUS PLUS ALL ROADWAY SEGMENTS (INCLUDING MAJOR INTERSECTIONS) WHERE THE PROJECT TRAFFIC CONSUMES 3% OR MORE OF THE (LEVEL OF SERVICE) LOS CAPACITIES AND THE ANALYSIS OF THE (STATE ROAD) S.R. 423 (LEE ROAD) AT INTERSTATE 4 INTERCHANGE RAMP. IN ADDITION TO ROADWAY ANALYSIS, THIS STUDY SHALL INCLUDE ALTERNATIVE MODES OF TRANSPORTATION ANALYSIS (PEDESTRIAN, BIKE, MASS-TRANSIT).

A METHODOLOGY MEETING SHALL BE HELD PRIOR TO PERFORMING THE STUDY. AT THIS METHODOLOGY MEETING, THE SPECIFIC REQUIREMENTS TO BE MET AND THE METHODOLOGY TO BE USED TO COMPLETE THE STUDY WILL BE DISCUSSED AND AGREED UPON.

THE FOLLOWING AGENCIES WILL PARTICIPATE IN THE METHODOLOGY MEETING AND REVIEW PROCESS OF THIS STUDY WITH THE FINAL APPROVAL COMING FROM ORANGE COUNTY:

- A. ORANGE COUNTY
 - B. CITY OF MAITLAND
 - C. CITY OF WINTER PARK
 - D. LYNX (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY)
 - E. FLORIDA DEPARTMENT OF TRANSPORTATION
18. THE APPLICANT SHALL BE ALLOWED TO DEVELOP EITHER LESS THAN OR EQUAL TO 20,000 SQUARE FEET OF FAST FOOD RESTAURANT (INSTITUTION OF TRANSPORTATION ENGINEERS-ITE CODE 933) OR 35,000 SQUARE FEET OF HIGH TURNOVER SIT-DOWN RESTAURANT (INSTITUTION OF TRANSPORTATION ENGINEERS-ITE CODE 932) OR 50,000 SQUARE FEET OF SHOPPING CENTER (ITE CODE 820) OR 50,000 SQUARE FEET OF GENERAL OFFICE (INSTITUTION OF TRANSPORTATION ENGINEERS-ITE CODE 710) OR A COMBINATION OF ALL ABOVE NOT TO EXCEED A NET 160 P.M. PEAK TRIPS. THIS DEVELOPMENT PROGRAM CAN PROCEED WITHOUT ANY ADDITIONAL TRAFFIC STUDIES. SPECIFIC MOBILITY ALTERNATIVES TO BE IMPLEMENTED PRIOR TO THE COMPLETION OF THE ABOVE DEVELOPMENT PROGRAM SHALL ENSURE CONNECTIVITY WITH ADJOINING PARCELS AND SHALL BE CONSISTENT WITH THE MOBILITY STRATEGIES IDENTIFIED IN THE MASTER TRANSPORTATION PLAN DEVELOPED AND APPROVED AS IDENTIFIED IN CONDITION 17 ABOVE.
19. IN ADDITION, A DETAILED TRANSPORTATION ANALYSIS SHALL BE PERFORMED TO IDENTIFY SPECIFIC AND DETAILED MOBILITY STRATEGIES AND ALL NECESSARY IMPROVEMENTS TO MITIGATE PHASE 1 (LESS THAN OR EQUAL TO 33 PERCENT OF THE TOTAL PEAK HOUR PROJECT TRIPS, WHICH NUMBER OF TRIPS WILL BE AGREED UPON AS PART THE STUDY METHODOLOGY) IMPACTS. THIS STUDY SHALL BE COMPLETED WHEN DEVELOPMENT PLAN OR PRELIMINARY SUBDIVISION PLAN (OR COMBINED) APPROVAL IS LESS THAN OR EQUAL TO 160 (POST MERIDIEM) PM PEAK HOUR NET NEW EXTERNAL TRIPS. SPECIFIC FUNDING FOR ALL MOBILITY STRATEGIES AND ALL NECESSARY IMPROVEMENTS SHALL BE IDENTIFIED AS PART OF THIS STUDY. APPROVAL OF THIS STUDY AND AGREEMENT ON THE MOBILITY STRATEGIES AND MITIGATION IMPROVEMENTS WILL BE REQUIRED PRIOR TO ANY DEVELOPMENT APPROVAL BEYOND 160 PM PEAK HOUR NET NEW EXTERNAL TRIPS. THE SPECIFIC REQUIREMENTS TO BE MET AND THE METHODOLOGY TO BE USED TO COMPLETE THE STUDY WILL BE DISCUSSED AND AGREED ON AS PART OF THE METHODOLOGY MEETING REFERENCED IN CONDITION 17.

20. THE DEVELOPMENT SHALL NOT BE ALLOWED TO MOVE BEYOND PHASE 1 UNTIL AN ANALYSIS AND STUDY THAT PROVIDES FOR ADDITIONAL TRANSPORTATION STRATEGIES TO BE IMPLEMENTED AS PART OF THE FUTURE BUILD OUT OF THE PROJECT HAS BEEN REVIEWED AND APPROVED. THIS STUDY SHALL IDENTIFY FUTURE SPECIFIC MITIGATION STRATEGIES AND SPECIFIC FUNDING FOR THOSE STRATEGIES. THE ADDITIONAL ANALYSIS AND STUDY WILL REQUIRE A MONITORING EFFORT TO ASSESS ADDITIONAL IMPROVEMENTS NECESSARY TO MITIGATE THE IMPACTS OF THE NEXT PHASE OF THE DEVELOPMENT. IN ADDITION TO ROADWAY ANALYSIS, THIS ANALYSIS SHALL INCLUDE ALTERNATIVE MODES OF TRANSPORTATION ANALYSIS (PEDESTRIAN, BIKE, MASS- TRANSIT).

21. TWO INTERSECTIONS ARE PROPOSED TO BE SIGNALIZED:

A. U.S.17/92 (ORLANDO AVENUE) AT SOLANA AVENUE EXTENSION

B. (STATE ROAD) S.R. 423 (LEE ROAD) AT RE-ALIGNED BENNETT AVENUE

SIGNALIZATION OF THESE TWO INTERSECTIONS AND ALL NECESSARY IMPROVEMENTS REQUIRED AS PART OF THE SIGNALIZATION WILL BE DONE BY THE APPLICANT'S WITHOUT PUBLIC CONTRIBUTION. TIMING AND METHODOLOGY TO BE FOLLOWED WHILE PERFORMING THE SIGNAL WARRANT STUDIES WILL BE COORDINATED WITH (FLORIDA DEPARTMENT OF TRANSPORTATION) FDOT TRAFFIC OPERATIONS. THE (FLORIDA DEPARTMENT OF TRANSPORTATION) FDOT HAS SOLE APPROVAL OF ALL PLANNING, DESIGN AND CONSTRUCTION ACTIVITIES ASSOCIATED WITH THE TWO INTERSECTIONS TO BE SIGNALIZED. IN ADDITION AN INTERSECTION OPERATIONAL ANALYSIS (WITH AND WITHOUT PLANNED DEVELOPMENT) FOR THE FOLLOWING INTERSECTIONS: ORLANDO AVENUE AND PARK AVENUE, LAKE AVENUE, MONROE AND MAGNOLIA SHALL BE REVIEWED AND APPROVED.

22. (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY) LYNX HAS LISTED AS A PRIORITY IN ITS 2010 TRANSIT DEVELOPMENT PLAN A TRANSFER STATION IN THIS GENERAL LOCATION. (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY) LYNX ROUTES 1, 9, 14, 102 AND 443 ALL CURRENTLY COMPLETE TRANSFERS AT WEBSTER AVENUE AND DENNING DRIVE ON SURFACE STREETS. THEREFORE, (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY) LYNX HAS EXPRESSED A DESIRE FOR A DEDICATED SUPER STOP OR TRANSFER FACILITY WITH EASY INGRESS AND EGRESS FOR (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY) LYNX BUSES WITHIN THE PROJECT SITE. IN ADDITION, (CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY) LYNX IS CURRENTLY CONSIDERING PREMIUM TRANSIT SERVICE (BRT AND/OR EXPRESS BUS SERVICE) ALONG U.S.17/92 (ORLANDO AVENUE). THEREFORE, COORDINATION PRIOR TO APPROVAL OF THE MASTER TRANSPORTATION PLAN AND (PRELIMINARY SUBDIVISION PLAN) PSP OR (DEVELOPMENT PLAN) DP IS REQUIRED TO PROVIDE FOR THE NEEDED SUPER STOP OR TRANSFER STATION AND PEDESTRIAN CONNECTIVITY.
23. THE SELLING OF ANY PARCEL OF LAND SHALL CARRY THE REQUIREMENT THAT ANY AND ALL REQUIRED IMPROVEMENTS AND ASSOCIATED MITIGATION AS IDENTIFIED FROM THE STUDIES DEFINED IN CONDITIONS 16, 17, 19, AND 20 SHALL BE CARRIED FORWARD AS MITIGATION IN PROPORTION TO THE PARCEL(S) IMPACTS AS A PERCENTAGE OF THE TOTAL SITE IMPACTS IDENTIFIED IN THE STUDIES. THE SPECIFIC METHODOLOGY AND PROCEDURE TO CALCULATE THE PERCENTAGE OF PROPORTIONAL IMPACTS SHALL BE DEVELOPED AND AGREED UPON BY ALL PARTIES AS PART OF THE STUDIES CONDUCTED AS THE REQUIREMENTS OF CONDITIONS 16, 17, 19, AND 20.
24. THE FOLLOWING EDUCATION CONDITION OF APPROVAL SHALL APPLY:
 - A) DEVELOPER SHALL COMPLY WITH ALL PROVISIONS OF THE CAPACITY ENHANCEMENT AGREEMENT ENTERED INTO WITH THE ORANGE COUNTY SCHOOL BOARD AS OF 1/25/2011.

- B) UPON THE COUNTY'S RECEIPT OF WRITTEN NOTICE FROM (ORANGE COUNTY PUBLIC SCHOOLS) OCPS THAT THE DEVELOPER IS IN DEFAULT OR BREACH OF THE CAPACITY ENHANCEMENT AGREEMENT, THE COUNTY SHALL IMMEDIATELY CEASE ISSUING BUILDING PERMITS FOR ANY RESIDENTIAL UNITS IN EXCESS OF THE 204 RESIDENTIAL UNITS ALLOWED PRIOR TO THE ZONING APPROVAL. THE COUNTY SHALL AGAIN BEGIN ISSUING BUILDING PERMITS UPON (ORANGE COUNTY PUBLIC SCHOOLS) OCPS'S WRITTEN NOTICE TO THE COUNTY THAT THE DEVELOPER IS NO LONGER IN BREACH OR DEFAULT OF THE CAPACITY ENHANCEMENT AGREEMENT. THE DEVELOPER AND ITS SUCCESSOR(S) AND/OR ASSIGN(S) UNDER THE CAPACITY ENHANCEMENT AGREEMENT SHALL INDEMNIFY AND HOLD THE COUNTY HARMLESS FROM ANY THIRD PARTY CLAIMS, SUITS, OR ACTIONS ARISING AS A RESULT OF THE ACT OF CEASING THE COUNTY'S ISSUANCE OF RESIDENTIAL BUILDING PERMITS.
 - C) DEVELOPER, OR ITS SUCCESSOR(S) AND/OR ASSIGN(S) UNDER THE CAPACITY ENHANCEMENT AGREEMENT, AGREES THAT IT SHALL NOT CLAIM IN ANY FUTURE LITIGATION THAT THE COUNTY'S ENFORCEMENT OF ANY OF THESE CONDITIONS ARE ILLEGAL, IMPROPER, UNCONSTITUTIONAL, OR A VIOLATION OF DEVELOPER'S RIGHTS.
 - D) ORANGE COUNTY SHALL BE HELD HARMLESS BY THE DEVELOPER AND ITS SUCCESSOR(S) AND/OR ASSIGN(S) UNDER THE CAPACITY ENHANCEMENT AGREEMENT, IN ANY DISPUTE BETWEEN THE DEVELOPER AND (ORANGE COUNTY PUBLIC SCHOOLS) OCPS OVER ANY INTERPRETATION OR PROVISION OF THE CAPACITY ENHANCEMENT AGREEMENT. AT THE TIME OF (DEVELOPMENT PLAN/PRELIMINARY SUBDIVISION PLAN) DP/PSP, DOCUMENTATION SHALL BE PROVIDED FROM (ORANGE COUNTY PUBLIC SCHOOLS) OCPS THAT THIS PROJECT IS IN COMPLIANCE WITH THE CAPACITY ENHANCEMENT AGREEMENT.
25. THE FOLLOWING CONDITIONS OF APPROVAL WERE COORDINATED WITH ADJACENT JURISDICTIONS:

- A. WHEN THE PROJECT REACHES OR EXCEEDS 151,000 SQUARE FEET, THE DEVELOPER SHALL AT THEIR EXPENSE, COMPLETE A TRAFFIC SIGNAL WARRANT STUDY WITHIN SIX MONTHS OF ISSUANCE OF CERTIFICATES OF OCCUPANCY FOR SAID BUILDINGS AND SEEK FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT APPROVAL FOR THE FIRST TRAFFIC LIGHT. IF THE PROPOSED TRAFFIC SIGNAL MEETS THE WARRANTS AND IS APPROVED BY FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT, THEN THE DEVELOPER SHALL, AT THEIR EXPENSE, INSTALL THE FIRST TRAFFIC LIGHT SUBJECT TO THE (DEPARTMENT OF TRANSPORTATION) DOT PERMIT AND CONDITIONS. IF THE TRAFFIC VOLUMES OR OTHER CONDITIONS DO NOT WARRANT THE FIRST TRAFFIC LIGHT AND IT IS NOT APPROVED BY FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT, THEN THE PROJECT MAY CONTINUE TO PROCEED WITH ADDITIONAL EXPANSIONS BUT THE TRAFFIC SIGNAL WARRANT STUDY SHALL BE UPDATED ANNUALLY, AT DEVELOPER EXPENSE AND DEVELOPER SHALL SEEK FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT APPROVAL. AT THE TIME THEN WHEN THE FIRST TRAFFIC SIGNAL IS APPROVED BY FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT, THE DEVELOPER SHALL THEN, AT THEIR EXPENSE, INSTALL THE FIRST TRAFFIC LIGHT SUBJECT TO (DEPARTMENT OF TRANSPORTATION) DOT PERMIT AND CONDITIONS. WHEN THE PROJECT REACHES OR EXCEEDS 490,000 SQUARE FEET, THE DEVELOPER SHALL AT THEIR EXPENSE, COMPLETE A TRAFFIC SIGNAL WARRANT STUDY WITHIN SIX MONTHS OF ISSUANCE OF CERTIFICATES OF OCCUPANCY FOR SAID BUILDINGS AND SEEK FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT APPROVAL FOR THE SECOND TRAFFIC LIGHT. IF THE SECOND PROPOSED TRAFFIC SIGNAL MEETS THE WARRANTS AND IS APPROVED BY FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT, THEN THE DEVELOPER SHALL, AT THEIR EXPENSE, INSTALL THE SECOND TRAFFIC LIGHT SUBJECT TO THE (DEPARTMENT OF TRANSPORTATION) DOT PERMIT AND CONDITIONS. IF THE TRAFFIC VOLUMES OR OTHER CONDITIONS DO NOT WARRANT THE SECOND TRAFFIC LIGHT AND IT IS NOT APPROVED BY FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT, THEN THE PROJECT MAY CONTINUE TO PROCEED WITH ADDITIONAL EXPANSIONS BUT THE TRAFFIC SIGNAL WARRANT STUDY SHALL BE UPDATED ANNUALLY FOR AT LEAST THREE CONSECUTIVE YEARS THEREAFTER, AT DEVELOPER EXPENSE AND DEVELOPER SHALL SEEK FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT APPROVAL FOR THE SECOND TRAFFIC LIGHT. AT THE TIME THE SECOND TRAFFIC SIGNAL IS APPROVED BY FLORIDA (DEPARTMENT OF TRANSPORTATION) DOT, THE DEVELOPER SHALL, AT

THEIR EXPENSE INSTALL THE SECOND TRAFFIC LIGHT SUBJECT TO (DEPARTMENT OF TRANSPORTATION) DOT PERMIT AND CONDITIONS. FOR BOTH TRAFFIC LIGHTS, THE DEVELOPER, AT THEIR SOLE COST, SHALL BE RESPONSIBLE FOR THE INSTALLATION OF AN ENHANCED MAST ARM SIGNALIZED INTERCONNECTED INTERSECTION, AS WELL AS THE LANEAGE IMPROVEMENTS NECESSARY.

- B. FOR SITE ACCESS PURPOSES AT THE PROPOSED INTERSECTION OF SOLANA AVENUE AND US 17-92 THE WESTERN EXTENSION OF SOLANA AVENUE INTO THE PROJECT MUST NOT DEAD END INTO A COMMERCIAL, RESIDENTIAL OR OFFICE DEVELOPMENT, AND MUST CONNECT, TO AN INTERNAL ROADWAY WHICH CONNECTS TO EITHER BENNETT AVENUE, MONROE AVENUE OR LEE ROAD. AT THE TIME OF THE TRAFFIC SIGNAL INSTALLATION AT SOLANA AVENUE, THE DEVELOPER SHALL PAY FOR THE COST OF THE CLOSURE OF PERTINENT MEDIANS ON US 17-92, AS DETERMINED BY (FLORIDA DEPARTMENT OF TRANSPORTATION) FDOT.
- C. FOR SITE ACCESS PURPOSES AT THE PROPOSED INTERSECTION OF BENNETT AVENUE AND LEE ROAD REALIGNED WITH EXECUTIVE DRIVE, THE NORTHERN LEG OF THIS INTERSECTION MUST BE REALIGNED TO CONNECT AND ALIGN WITH EXECUTIVE DRIVE. THE REALIGNED ROADWAY INTO THE PROJECT MUST NOT DEAD END INTO A COMMERCIAL, RESIDENTIAL OR OFFICE DEVELOPMENT, AND MUST CONNECT, TO AN INTERNAL ROADWAY WHICH CONNECTS TO MONROE AVENUE OR US 17-92.
- D. THE DEVELOPER MUST CLOSE THE 11 EXISTING PRIVATE PROPERTY CURB CUTS / DRIVEWAYS ON US 17-92 OR TRAFFIC SIGNAL WARRANT STUDY MUST ASSUME SUCH CLOSURE.

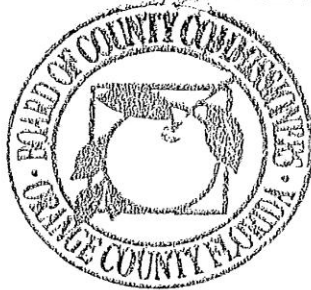
- E. A 100-FOOT SETBACK SHALL BE MAINTAINED FOR DEVELOPMENT GREATER THAN 1 STORY ADJACENT TO ANY SINGLE-FAMILY DWELLING DISTRICT AND USES ALONG RAVAUDAGE BOUNDARY WITH THE CITY OF MAITLAND. A BUFFER OF 25 FEET FOR PAVED PARKING AREAS ADJACENT TO A SINGLE-FAMILY DWELLING DISTRICT SHALL NOT BE REDUCED AND THE PERIMETER FOR THE PD BE MAINTAINED AT A MINIMUM OF 25 FEET. AT SUCH TIME AS BENJAMIN PARTNERS LTD OBTAINS OWNERSHIP OF THE SINGLE-FAMILY PARCELS SOUTH OF MONROE AVENUE THAT ARE CURRENTLY UTILIZED FOR SINGLE-FAMILY PURPOSES AND INCLUDES THOSE PARCELS INTO THE DEVELOPMENT PLAN FOR RAVAUDAGE, THE STATUS OF THESE PARCELS WILL NOT REQUIRE THE SAME LEVEL OF BUFFERING AS THE COUNTY'S EXISTING REGULATIONS PROVIDE. AT THAT JUNCTURE, MAITLAND WILL PROCESS A MODIFICATION OF ITS SUGGESTED BUFFERING REQUIREMENTS WITH THE INTENT TO CHANGE THEM TO BE CONSISTENT WITH THE APPROVALS GRANTED HEREIN. FOR THOSE PROPERTIES LOCATED EAST OF BENNETT AVENUE, ADJACENT TO THE RESIDENTIAL PROPERTY WITHIN THE CITY OF WINTER PARK, A BUILDING SETBACK OF 75 FEET IS TO BE PROVIDED FROM THE WEST RIGHT-OF-WAY LINE OF BENNETT AVENUE.
26. ANY PETITION TO VACATE SHALL HAVE A CONDITION THAT WILL IDENTIFY THAT THE APPLICANT MAY PROVIDE A RIGHT-OF-WAY STRIP FOR LEE ROAD AND/OR ORLANDO AVENUE TO THE COUNTY OR (FLORIDA DEPARTMENT OF TRANSPORTATION) FDOT AT NO COST UPON REQUEST BY THE COUNTY OR (FLORIDA DEPARTMENT OF TRANSPORTATION) FDOT. A RIGHT-OF-WAY AGREEMENT MAY BE REQUIRED AS PART OF ANY FUTURE DEVELOPMENT PLAN OR PRELIMINARY SUBDIVISION PLAN.
27. DEVELOPMENT SHALL PROVIDE FOR A MINIMUM OF 300 RESIDENTIAL UNITS. A MINIMUM OF 50% OF THE FIRST FLOOR (BASED ON LINEAR FOOTAGE) FACING A STREET SHALL BE USED FOR NON-RESIDENTIAL USES.
28. INTERNAL TRAFFIC LANES ON SHEET C-5 (OF THE LAND USE PLAN) SHALL BE 11 (ELEVEN) FEET IN WIDTH WITH ON STREET PARKING AND THE PARKING LANES SHALL BE 8 ½ (EIGHT AND ONE-HALF) FEET IN WIDTH.

29. INTERSECTION CROSSWALKS SHALL GENTLY ELEVATE TO SLOW TRAFFIC, SHALL BE 20 (TWENTY) FEET WIDE MEASURED FROM BULB-OUT TO BULB-OUT, AND SHALL HAVE MOUNTABLE CURBS FOR EMERGENCY VEHICLE ACCESS.

ON APRIL 21, 2011 THE PLANNING AND ZONING COMMISSION MODIFIED CONDITION 11.C AND ADDED CONDITION 28 AND 29 (NEW TEXT UNDERLINED; REMOVED TEXT-STRIKE-THROUGH);

ON MAY 11, 2011 THE (DEVELOPMENT REVIEW COMMITTEE) DRC CLARIFIED CONDITION 16, 18, 19 AND 23 (NEW TEXT UNDERLINED; REMOVED TEXT-STRIKE-THROUGH).

30. USE OF THE EQUIVALENCY MATRIX THAT CHANGES ANY USE BY 10% OR GREATER (INDIVIDUALLY OR IN THE AGGREGATE) SHALL BE DEEMED A SUBSTANTIAL CHANGE TO THE PD.



THE FOREGOING DECISION HAS BEEN FILED
WITH ME THIS 2ND DAY OF JUNE 2011.


DEPUTY CLERK
BOARD OF COUNTY COMMISSIONERS
ORANGE COUNTY, FLORIDA

Note: This document constitutes the final decision of the Board of County Commissioners on this matter. If, upon the Board's subsequent review and approval of its minutes, an error affecting this final decision is discovered, a corrected final decision will be prepared, filed, and distributed.
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