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 website at 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.

Citizen comments at 5 p.m. and each section of the agenda where public comment is allowed are limited to three (3) minutes. The yellow light indicator will remind you that you have one (1) minute left. 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.

Agenda

PLEASE NOTE: THERE WILL BE A RECEPTION FROM 2:00-3:30 TO CONGRATULATE NEWLY ELECTED MAYOR STEVE LEARY AND COMMISSIONER GREG SEIDEL IN ROOM 200 IF YOU WOULD LIKE TO COME BY AND CONGRATULATE THEM.

<table>
<thead>
<tr>
<th>commissioners</th>
<th>mayor</th>
<th>commissioners</th>
</tr>
</thead>
<tbody>
<tr>
<td>seat 1</td>
<td>seat 2</td>
<td>seat 3</td>
</tr>
<tr>
<td>Gregory Seidel</td>
<td>Sarah Sprinkel</td>
<td>Carolyn Cooper</td>
</tr>
<tr>
<td></td>
<td></td>
<td>seat 4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tom McMacken</td>
</tr>
</tbody>
</table>

1 Meeting Called to Order

2 Invocation  Father Richard Walsh, St. Margaret Mary Catholic Church
Pledge of Allegiance

3 Oath of Office Commissioner Greg Seidel
Mayor Steve Leary

4 Approval of Agenda

5 Mayor’s Report  

a. Presentation of awards - Tree City USA, Tree Growth, and Tree Line USA

b. Proclamation – Water Conservation Month – April 2015

*Projected Time
*Subject to change

15 minutes
6 City Manager’s Report

*Projected Time
*Subject to change

7 City Attorney’s Report

*Projected Time
*Subject to change

8 Non-Action Items

*Projected Time
*Subject to change

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Decorative lighting for City collector streets</td>
</tr>
<tr>
<td>b.</td>
<td>Financial report for January 2015</td>
</tr>
<tr>
<td>c.</td>
<td>Presentation of Comprehensive Annual Financial Report for the year ended September 30, 2014</td>
</tr>
</tbody>
</table>

9 Citizen Comments | 5 p.m. or soon thereafter (if the meeting ends earlier than 5 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)

10 Consent Agenda

*Projected Time
*Subject to change

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Approve the minutes of March 9, 2015.</td>
</tr>
<tr>
<td>b.</td>
<td>Approve the encroachment agreement with Swetman Building, LLLP to place two canopy support columns on the property which will encroach into the right-of-way along Park Avenue at 358 N. Park Avenue.</td>
</tr>
<tr>
<td>c.</td>
<td>Approve the formal solicitations:</td>
</tr>
<tr>
<td></td>
<td>1. PR157359 to Central Florida Environmental, IFB-9-2015, for the Mead Grove Wetland Restoration Project and authorize the Mayor to execute the contract; $325,000 (100% grant funding).</td>
</tr>
<tr>
<td></td>
<td>2. Award to Intermedix for EMS Fire Billing Services, RFP-2-2015 and authorize the Mayor to execute the contract.</td>
</tr>
<tr>
<td>d.</td>
<td>Approve the agreement between the City and Rollins College allowing for the construction of a restroom building in Martin Luther King Park to serve the Rollins College Softball Stadium and park visitors, and authorize the Mayor to execute agreement.</td>
</tr>
</tbody>
</table>

11 Action Items Requiring Discussion

*Projected Time
*Subject to change

12 Public Hearings

*Projected Time
*Subject to change

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Request of Mr. and Mrs. King for the annexed property at 1802 Stonehurst Road:</td>
</tr>
<tr>
<td></td>
<td>- Ordinance – Annexing 1802 Stonehurst Road (2)</td>
</tr>
<tr>
<td></td>
<td>- Ordinance – Amending the comprehensive plan future land use map to establish a Single Family Future Land Use designation (1)</td>
</tr>
<tr>
<td></td>
<td>- Ordinance – Amending the official zoning map to establish Single Family Residential (R-1AA) District zoning (1)</td>
</tr>
</tbody>
</table>
b. **Ordinance** – Annexing a portion of the Howell Branch right-of-way from 1620 Howell Branch Road, east to the City limits (2)  

c. **Request of Morney Partnership Ltd.:**  
   - **Ordinance** – Vacating and abandoning an unused Florida Power distribution easement located at 326 Hannibal Square East (1)  

d. **Adoption of the fee schedule effective April 1, 2015.**

<table>
<thead>
<tr>
<th>13</th>
<th><strong>City Commission Reports</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Commissioner Seidel</td>
</tr>
<tr>
<td>b.</td>
<td>Commissioner Sprinkel</td>
</tr>
<tr>
<td>c.</td>
<td>Commissioner Cooper</td>
</tr>
<tr>
<td>d.</td>
<td>Commissioner McMacken</td>
</tr>
<tr>
<td>e.</td>
<td>Mayor Leary</td>
</tr>
</tbody>
</table>

*Projected Time*  
*Subject to change*  
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.”
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.

<table>
<thead>
<tr>
<th>issue</th>
<th>update</th>
<th>date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiet Zones</td>
<td>State funds approved for grant disbursement.</td>
<td>Funding agreements being developed. Expect to be received in March.</td>
</tr>
<tr>
<td>Fairbanks electric transmission and distribution undergrounding</td>
<td>Engineering cost estimates indicate that the project can be completed within FDOT’s available funding. Contracts among Duke, the City, and FDOT are currently in negotiation.</td>
<td>City Commission action expected in April/May 2015.</td>
</tr>
<tr>
<td>New Hope Baptist Church Project</td>
<td>Pastor John Phillips continues pursuing licensing for the day care and school through DCF and obtaining required certifications for staff.</td>
<td>Approved Conditional Use will expire in September 2015.</td>
</tr>
<tr>
<td>Railroad crossing update</td>
<td>Grade crossing repairs included in a CIP managed by FDOT. Bids to be received in May 2015.</td>
<td>City requested cost estimates for additional concrete panel installations. Expect to receive estimates in March 2015.</td>
</tr>
<tr>
<td>Future tree plantings update</td>
<td>50 more scheduled for planting by the end of March.</td>
<td>Street tree inventory has started.</td>
</tr>
<tr>
<td>MLK (Rollins) Restroom</td>
<td>Plans complete. Rollins will be contracting.</td>
<td>Completion will be Summer 2015.</td>
</tr>
<tr>
<td>Collector Roads Street Lighting</td>
<td>Staff has identified 22 collector roads and is preparing an estimate to light these roads. Staff to make a presentation.</td>
<td>On March 23 agenda.</td>
</tr>
<tr>
<td>Historic Preservation Ordinance</td>
<td>Draft approved by the Historic Preservation Board. They would like to have several community meetings for public review before Commission review.</td>
<td>TBD – April 2015.</td>
</tr>
</tbody>
</table>

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.
**subject**
Decorative Lighting for City of Winter Park Collector Streets

**motion | recommendation**
Receive a presentation from staff.

**background**
At the January 26 City Commission meeting, the City Manager, in response to concerns raised about the adequacy of Lighting along Palmer Avenue presented three options to the City Commission to address the concerns:

1) Install Decorative lighting per the City’s standard along the entire length of Palmer Ave. ($188k). Advantages – provides more uniform and better lighting; enhances the aesthetics of Palmer Ave. Disadvantages – Inconsistent with City’s street lighting policies; most expensive option.

2) Trim trees that obstruct existing lights and install additional LED light fixtures to improve the lighting along Palmer; ($39k). Advantages – a) least cost option; consistent with City’s street lighting policies. Disadvantage results in a hodgepodge of different lights along Palmer Ave.; Does not fully address the Palmer Avenue lighting issues; and lights are not decorative.

3) Remove all lights along Palmer Avenue and install new LED lights (with shorter concrete poles) along the full length of Palmer ($62k). Advantages – provides more uniform and better lighting. Less costly than decorative lighting. Not inconsistent with City’s lighting policies. Disadvantages – not decorative and more costly than least cost option.
The City Commission requested that staff come back with information addressing the possibility of decorative lighting of all of the City’s collector roads.

Staff will make a presentation concerning the option of installing decorative lights along the lengths of all of the City’s collector streets. The PowerPoint for the presentation is attached.

**alternatives | other considerations**

None.

**fiscal impact**

Fiscal impact will be determined in the future at such time that associated with proposed action item.

(Attachment)
Collector Streets: Lighting
Why are we here?

- At January 26 CC meeting, staff presented options to improve the lighting on Palmer.
- As a result of the discussion, the Commission asked staff to consider changing our lighting policy to add decorative lighting to “Collector Streets” as a standard.
Existing Policy

- City Standard is wood or concrete poles with cobra head or similar Light fixture (HPS, metal halide, LED, etc.) Primary purpose is public safety, not aesthetics.
- Decorative lights are installed for only three reasons:
  1. Someone else pays for them (i.e. CRA in a streetscape project, or a developer as part of a development)
  2. Private area lighting i.e. a customer enters into a rental agreement with the city to rent a decorative light fixture & pole
  3. Neighborhood decorative lighting project in which 2/3 of the neighborhood votes in favor of the project and agrees to an electric bill adder.
In response to citizen complaints about poor lighting quality on Palmer Ave, staff presented options to improve the lighting on Palmer (January 26 CC meeting)

1. Decorative Lighting for Palmer ~ $190k, inconsistent with City’s policies
2. Least cost strategy - tree pruning, and add 13 LED light fixtures ~ $39k, results in a hodgepodge of different lights (not inconsistent with City’s policies)
3. Remove 32 existing streetlights and install 45 shorter concrete poles with LED fixtures ~ $62k = more costly, more uniform appearance, better lighting (not inconsistent with City’s policies)

Commission asked staff to consider a strategy to add decorative lighting to “Collector Streets”
A collector street is a low-to-moderate-capacity road which serves to move traffic from local residential streets to arterial roads (10,000 to 20,000 vpd).
<table>
<thead>
<tr>
<th>Collector</th>
<th>Length</th>
<th>Cost for Decorative Lights $</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Lakemont Avenue</td>
<td>2.12 miles</td>
<td>$280,900</td>
</tr>
<tr>
<td>2 Palmer Avenue</td>
<td>1.44 miles</td>
<td>$190,800</td>
</tr>
<tr>
<td>3 Denning Drive (N. of Orange Avenue)</td>
<td>1.24 miles</td>
<td>$164,300</td>
</tr>
<tr>
<td>4 Park Avenue</td>
<td>1.20 miles</td>
<td>$159,000</td>
</tr>
<tr>
<td>5 New York Avenue</td>
<td>1.16 miles</td>
<td>$153,700</td>
</tr>
<tr>
<td>6 Temple Avenue</td>
<td>1.15 miles</td>
<td>$152,375</td>
</tr>
<tr>
<td>7 Pennsylvania/Lake Sue</td>
<td>1.12 miles</td>
<td>$148,400</td>
</tr>
<tr>
<td>8 Minnesota Avenue</td>
<td>1.01 miles</td>
<td>$133,825</td>
</tr>
<tr>
<td>9 Canton Avenue</td>
<td>1.0 mile</td>
<td>$132,500</td>
</tr>
<tr>
<td>10 New England Avenue</td>
<td>.92 mile</td>
<td>$121,900</td>
</tr>
<tr>
<td>11 Howell Branch Road</td>
<td>.86 mile</td>
<td>$113,950</td>
</tr>
<tr>
<td>Collector</td>
<td>Length</td>
<td>Cost for Decorative Lights $</td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>----------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>Winter Park Road</td>
<td>.85 mile</td>
<td>$112,625</td>
</tr>
<tr>
<td>Glenridge Way</td>
<td>.76 mile</td>
<td>$100,700</td>
</tr>
<tr>
<td>Alabama Drive</td>
<td>.71 mile</td>
<td>$94,075</td>
</tr>
<tr>
<td>Interlachen Avenue</td>
<td>.63 mile</td>
<td>$83,475</td>
</tr>
<tr>
<td>Holt Avenue</td>
<td>.63 mile</td>
<td>$83,475</td>
</tr>
<tr>
<td>Cady Way</td>
<td>.51 mile</td>
<td>$67,575</td>
</tr>
<tr>
<td>Perth Ln (Cady Way to St. Andrews)</td>
<td>.50 mile</td>
<td>$66,250</td>
</tr>
<tr>
<td>*Clay Street (Fairbanks to Minnesota)</td>
<td>.25 mile</td>
<td>$33,125</td>
</tr>
<tr>
<td>Webster Avenue (Denning Ave. to 17-92)</td>
<td>.24 mile</td>
<td>$31,800</td>
</tr>
<tr>
<td>Mizell Avenue (Phelps to Lakemont)</td>
<td>.19 mile</td>
<td>$25,175</td>
</tr>
<tr>
<td>Morse Blvd.</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>$2,449,925</strong></td>
</tr>
</tbody>
</table>

*Clay Street - served by DUKE Energy
## Decorative Light Pole Pricing

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pole</td>
<td>$1,200</td>
</tr>
<tr>
<td>Light Fixture</td>
<td>$350</td>
</tr>
<tr>
<td>Conduit</td>
<td>$800</td>
</tr>
<tr>
<td>Cable</td>
<td>$150</td>
</tr>
<tr>
<td><strong>Total cost per Street light</strong></td>
<td><strong>$2,500</strong></td>
</tr>
</tbody>
</table>

Street light cost: $2,500

Multiplied by 53 lights/mile: X 53

Total Estimated cost per mile: $132,500
East Reading Way
Possible Strategy

- Install Decorative lighting in concert with planned UG projects
- In other words when UG is scheduled for a collector street, you install the decorative fixtures at that time.
- Others could be installed following the completion of the UG program.
<table>
<thead>
<tr>
<th>Collector Streetlights Tied to UG projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collector</td>
</tr>
<tr>
<td>-----------</td>
</tr>
<tr>
<td>Lakemont Avenue</td>
</tr>
<tr>
<td>Palmer Avenue</td>
</tr>
<tr>
<td>Denning Avenue</td>
</tr>
<tr>
<td>Park Avenue</td>
</tr>
<tr>
<td>New York Avenue</td>
</tr>
<tr>
<td>Temple Drive</td>
</tr>
<tr>
<td>Minnesota Avenue</td>
</tr>
<tr>
<td>Canton Avenue</td>
</tr>
<tr>
<td>New England Avenue</td>
</tr>
<tr>
<td>Howell Branch Road</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Note: “Completed” means UG project is Complete
<table>
<thead>
<tr>
<th>Collector</th>
<th>UG Project</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Winter Park Road</td>
<td>Completed 9</td>
<td>E Lake Sue to Fawsett E Fawsett Road to Spring Ln.</td>
</tr>
<tr>
<td>Glenridge Way</td>
<td>12</td>
<td>WP Road to Lakemont</td>
</tr>
<tr>
<td>Alabama Drive</td>
<td>11 Completed</td>
<td>Palmer to Kraft Park Harding to Palmer</td>
</tr>
<tr>
<td>Interlachen Avenue</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td>Holt Avenue</td>
<td>15 59</td>
<td>Maryland to S. Pennsylvania French to Antonette</td>
</tr>
<tr>
<td>Cady Way</td>
<td>49</td>
<td>Perth to Bike Trail</td>
</tr>
<tr>
<td>Perth Avenue</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td>Webster Avenue</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td>Mizell Avenue</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td>Pennsylvania Avenue</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td>Morse Blvd</td>
<td>Completed</td>
<td></td>
</tr>
</tbody>
</table>

Note: “Completed” means UG project is Complete
## Schedule Decorative Lighting with UG Project Schedule

<table>
<thead>
<tr>
<th>YEAR</th>
<th>STREETLIGHT PROJECT</th>
<th>ESTIMATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>Lakemont Avenue</td>
<td>$280,900</td>
</tr>
<tr>
<td></td>
<td>Palmer Avenue</td>
<td>$190,800</td>
</tr>
<tr>
<td></td>
<td>Canton Ave (a)</td>
<td>$15,444</td>
</tr>
<tr>
<td></td>
<td>Winter Park Road</td>
<td>$112,625</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$599,769</strong></td>
</tr>
<tr>
<td>2016</td>
<td>New York Avenue (a)</td>
<td>$17,225</td>
</tr>
<tr>
<td></td>
<td>Glenridge Way</td>
<td>$100,700</td>
</tr>
<tr>
<td></td>
<td>Alabama Drive</td>
<td>$94,075</td>
</tr>
<tr>
<td></td>
<td>Holt Ave (a)</td>
<td>$54,259</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$266,259</strong></td>
</tr>
<tr>
<td>2017</td>
<td>Denning Avenue</td>
<td>$164,300</td>
</tr>
<tr>
<td></td>
<td>New York Avenue (b)</td>
<td>$136,475</td>
</tr>
<tr>
<td></td>
<td>Canton Avenue (b)</td>
<td>$117,056</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$417,831</strong></td>
</tr>
<tr>
<td>2019-2023</td>
<td>Cady Way</td>
<td>$67,575</td>
</tr>
<tr>
<td></td>
<td>Minnesota Ave</td>
<td>$133,825</td>
</tr>
<tr>
<td></td>
<td>Holt Ave (b)</td>
<td>$29,216</td>
</tr>
<tr>
<td></td>
<td>New England</td>
<td>$121,900</td>
</tr>
<tr>
<td></td>
<td>Howell Branch Road</td>
<td>$113,950</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$466,466</strong></td>
</tr>
</tbody>
</table>
# Lighting Not Associated with UG Project

<table>
<thead>
<tr>
<th>Street lighting not scheduled with UG projects</th>
<th>ESTIMATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Park Avenue (already UG)</td>
<td>$159,000</td>
</tr>
<tr>
<td>Temple Ave (already UG)</td>
<td>$152,375</td>
</tr>
<tr>
<td>Pennsylvania Ave/Lake Sue Ave (already UG)</td>
<td>$148,400</td>
</tr>
<tr>
<td>Webster Ave (already UG)</td>
<td>$31,800</td>
</tr>
<tr>
<td>Interlachen Ave (already UG)</td>
<td>$83,475</td>
</tr>
<tr>
<td>Perth Ln (partly UG)</td>
<td>66,250</td>
</tr>
<tr>
<td>Clay St (in Duke Service Area)</td>
<td>33,125</td>
</tr>
<tr>
<td>Mizell</td>
<td>25,175</td>
</tr>
<tr>
<td><strong>Total Street lighting not Scheduled with an UG Project</strong></td>
<td><strong>$699,600</strong></td>
</tr>
</tbody>
</table>

**Estimated Total Decorative Lighting of Collector Streets**

<table>
<thead>
<tr>
<th></th>
<th>$2,449,925</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>
Other Considerations

- February 2013 Staff estimated that a city wide decorative lighting would cost $16 million.
- UAB and Staff recommended against including decorative lighting in the UG program.
- City Commission confirmed staff’s recommendation.
## Existing Neighborhood Decorative Streetlight Projects

<table>
<thead>
<tr>
<th>Neighborhood/type</th>
<th>No. of Residents</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Addition to Tax Bill:</strong></td>
<td></td>
</tr>
<tr>
<td>Gipson Green, Sevilla, Seminole Dr, Pennsylvania Pl, Windsong, Via Tuscany Oaks, Via Sienna, Timberlane Shores, Kiwi Cir, College Quarter</td>
<td>604</td>
</tr>
<tr>
<td><strong>Addition to Power Bill:</strong></td>
<td></td>
</tr>
<tr>
<td>East Kings Way, East Reading Way, Place Picardy, Place Vendhome, Sylvan Dr, Via Merano, Beloit, Stirling/Oxford, Georgia/Cherokee, Forrest/Fawset/Glencoe, Winter Park Hills</td>
<td>304</td>
</tr>
<tr>
<td><strong>Neighborhood Decorative Lighting Total Residents</strong></td>
<td>908</td>
</tr>
<tr>
<td><strong>Annual Revenues (FY 2014)</strong></td>
<td>$51 K</td>
</tr>
</tbody>
</table>
Observations

- Collector Street Decorative lighting
- ~ $2.5 M.
  - Funding Options:
    - General Fund
    - Electric Utility (UG funds)
  - Most efficient approach is to schedule decorative lighting along with associated UG projects
  - From a funding perspective, would delay UG by less than a year
- Community wide decorative Lighting ~ $16 M
- Significant equity issues created for existing neighborhood projects
- Utilities Advisory Board is unanimously against using electric funds.
Financial Report

For the Month of January (33% of fiscal year lapsed)  Fiscal Year 2015

General Fund

One third of the way into the fiscal year General Fund revenues appear to be on track with annual budget projections. A few items of note include:

1. The largest portion of property tax revenues are received in the December – February timeframe.
2. Business taxes are renewed each October 1. Some additional revenue will be realized over the remainder of the fiscal year but the largest amount has already been received.
3. Building permit revenues are not quite as strong as they were last year but are on track with the budget.
4. Miscellaneous revenue is largely made up of investment earnings which reflect market value swings in the City’s investment portfolio. Values increased nicely in the first quarter of the current year. The City follows a buy and hold investment strategy in which the swings neither benefit nor harm the City as the Treasury and Agency securities invested in are paid off at par when the investment matures.

Departmental expenditures for the first quarter are in line with budgetary expectations. Operating transfers out reflect the annual payment of tax increment revenue to the CRA. Tax increment payments must be made no later than December 31 each year. While a large portion of the budget for transfers out has already been expended by this $1,147,624 payment, it is a one time payment and transfers will match the annual budget at fiscal year end.

Community Redevelopment Agency Fund

The CRA was credited with the annual tax increment revenue from both the City and County in December. The County portion is on the Intergovernmental revenue line item and the City portion is reflected in the Operating Transfers In.

Charges for services revenue is primarily associated with the ice rink.
**Water and Sewer Fund**

Water sales are comparable to the prior year at this point in time and slightly below our forecast.

The bottom line reflects a positive $770,240 and debt service coverage is projected to be a strong 2.05 for the fiscal year.

Standard and Poors recently completed a ratings surveillance of our water and sewer credit. The City’s AA- rating with a stable outlook was affirmed. The factors noted by S&P were:

1. Local service area economy
2. Affordable rates
3. Generally strong financial performance
4. No additional debt plans

**Electric Services Fund**

Electric sales in kWh are about 4% behind our forecast. Since a large portion of our expenses in electric are the variable costs of purchasing power, this should not have a significant impact on the financial results of the fund.

Fuel costs were over-recovered by about $540,000 for the first four months of FY 2015. This leaves our fuel cost stabilization fund balance at $1,103,612 at January 31, 2015. This is almost exactly at the mid-point between our target range of $500,000 to $1,700,000. For the annualized column I projected an over recovery that would leave us at $1,100,000 at 09/30/2015.

Bottom line for the first four months reflects $431,060 being added to working capital.

Debt service coverage is projected to be a strong 2.88 for the fiscal year.
## Monthly Financial Report - Budget vs. Actual

### General Fund

**Fiscal YTD January 31, 2015 and 2014**

**33% of the Fiscal Year Lapsed**

### Revenues:

<table>
<thead>
<tr>
<th></th>
<th>Original YTD</th>
<th>Adjusted Prorated YTD</th>
<th>Variance from Original YTD</th>
<th>Variance from Adjusted Prorated YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>YTD %</td>
<td>Annual</td>
<td>Adj. Annual</td>
<td>Adj. Annual</td>
</tr>
<tr>
<td>Property Tax</td>
<td>239%</td>
<td>$16,489,478</td>
<td>$5,496,493</td>
<td>$7,662,068</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>92%</td>
<td>$16,489,478</td>
<td>$7,662,068</td>
<td>$5,234,375</td>
</tr>
<tr>
<td>Utility Taxes</td>
<td>94%</td>
<td>$7,628,400</td>
<td>$2,242,800</td>
<td>$5,234,375</td>
</tr>
<tr>
<td>Business Taxes</td>
<td>28%</td>
<td>$481,500</td>
<td>$160,500</td>
<td>$5,234,375</td>
</tr>
<tr>
<td>Building Permits</td>
<td>100%</td>
<td>$1,988,000</td>
<td>$662,667</td>
<td>$5,234,375</td>
</tr>
<tr>
<td>Other Licenses &amp; Permits</td>
<td>103%</td>
<td>$24,000</td>
<td>$5,234,375</td>
<td>$5,234,375</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balance -</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Revenues**

|                      |             |                        |                           |                                     |
|                      | YTD %       | Annual                | Adj. Annual               | Adj. Annual                         |
|                      |             | $21,591,235            | $14,361,379               | $7,229,856                          |

### Expenditures:

<table>
<thead>
<tr>
<th></th>
<th>Original YTD</th>
<th>Adjusted Prorated YTD</th>
<th>Variance from Original YTD</th>
<th>Variance from Adjusted Prorated YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>YTD %</td>
<td>Annual</td>
<td>Adj. Annual</td>
<td>Adj. Annual</td>
</tr>
<tr>
<td>City Commission</td>
<td>101%</td>
<td>$22,927</td>
<td>$6,956</td>
<td>$7,809</td>
</tr>
<tr>
<td>Legal Services - City Attorney</td>
<td>74%</td>
<td>$281,000</td>
<td>$111,309</td>
<td>$81,667</td>
</tr>
<tr>
<td>Legal Services - Other</td>
<td>170%</td>
<td>$20,000</td>
<td>$10,042</td>
<td>$9,958</td>
</tr>
<tr>
<td>Lobbyists</td>
<td>58%</td>
<td>$118,000</td>
<td>$33,361</td>
<td>$30,000</td>
</tr>
<tr>
<td>City Management</td>
<td>90%</td>
<td>$531,030</td>
<td>$157,310</td>
<td>$167,793</td>
</tr>
<tr>
<td>Budget and Performance Measurement</td>
<td>0%</td>
<td>$141,514</td>
<td>$41,784</td>
<td>$45,439</td>
</tr>
<tr>
<td>City Clerk</td>
<td>71%</td>
<td>$245,632</td>
<td>$63,351</td>
<td>$82,499</td>
</tr>
<tr>
<td>Communications Dept.</td>
<td>84%</td>
<td>$538,183</td>
<td>$483,105</td>
<td>$384,105</td>
</tr>
<tr>
<td>Information Technology Services</td>
<td>89%</td>
<td>$1,234,967</td>
<td>$1,197,783</td>
<td>$47,393</td>
</tr>
<tr>
<td>Finance</td>
<td>89%</td>
<td>$865,294</td>
<td>$264,355</td>
<td>$280,262</td>
</tr>
<tr>
<td>Human Resources</td>
<td>86%</td>
<td>$341,130</td>
<td>$82,513</td>
<td>$91,014</td>
</tr>
<tr>
<td>Purchasing</td>
<td>88%</td>
<td>$269,479</td>
<td>$27,789</td>
<td>$74,083</td>
</tr>
<tr>
<td>Planning &amp; Community Development</td>
<td>67%</td>
<td>$847,209</td>
<td>$178,419</td>
<td>$178,419</td>
</tr>
<tr>
<td>Building Taxes</td>
<td>91%</td>
<td>$1,115,832</td>
<td>$310,591</td>
<td>$355,459</td>
</tr>
<tr>
<td>Economic Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>94%</td>
<td>$6,788,658</td>
<td>$2,242,800</td>
<td>$5,234,375</td>
</tr>
<tr>
<td>Police</td>
<td>89%</td>
<td>$682,209</td>
<td>$549,189</td>
<td>$127,949</td>
</tr>
<tr>
<td>Fire</td>
<td>96%</td>
<td>$11,288,494</td>
<td>$140,908</td>
<td>$3,746</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>90%</td>
<td>$6,868,157</td>
<td>$214,793</td>
<td>$228,986</td>
</tr>
<tr>
<td>Organizational Support</td>
<td>150%</td>
<td>$1,394,580</td>
<td>$1,104,920</td>
<td>$99,650</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td></td>
<td>$175,000</td>
<td>$58,333</td>
<td>$151,667</td>
</tr>
</tbody>
</table>

**Total Expenditures**

|                      |             | $14,439,508            | $14,147,064               | $2,292,444                          |

### Revenues Over/(Under) Expenditures:

|                      |             | $7,550,214             | $7,711,630                | $1,161,416                          |

### Operating Transfers:

|                      |             | $2,392,497             | $1,977,833                | $684,664                            |

### Other Financing Sources/(Uses):

|                      |             | $398,487               | $4,637,705                | $3,637,705                          |
The City of Winter Park, Florida  
Monthly Financial Report - Budget vs. Actual  
Community Redevelopment Fund  
Fiscal YTD January 31, 2015 and 2014  
33% of the Fiscal Year Lapsed

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>1,243,644</td>
<td>297%</td>
</tr>
<tr>
<td>Charges for services</td>
<td>182,377</td>
<td>243%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>20,081</td>
<td>120%</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>1,446,102</td>
<td>234%</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planning and Development</td>
<td>490,368</td>
<td>122%</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Debt service</td>
<td>1,285,137</td>
<td>257%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,775,505</td>
<td>197%</td>
</tr>
<tr>
<td>Operating transfers in</td>
<td>1,147,624</td>
<td>297%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td>(16,633)</td>
<td>100%</td>
</tr>
<tr>
<td>Other Financing Sources/(Uses)</td>
<td>1,130,991</td>
<td>0%</td>
</tr>
</tbody>
</table>

* As adjusted through January 31, 2015
## WINTER PARK WATER AND WASTEWATER METRICS

January 31, 2015

### Operating Performance:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Water and Irrigation Sales (in thousands of gallons)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sewer - inside city limits</td>
<td>315,990</td>
<td>937,886</td>
<td>961,182</td>
<td>(23,296)</td>
<td>328,331</td>
<td>965,315</td>
</tr>
<tr>
<td>Sewer - outside city limits</td>
<td>281,726</td>
<td>837,926</td>
<td>856,019</td>
<td>(18,093)</td>
<td>284,060</td>
<td>862,933</td>
</tr>
<tr>
<td>Water - inside city limits</td>
<td>471,942</td>
<td>1,392,898</td>
<td>1,425,817</td>
<td>(32,919)</td>
<td>491,051</td>
<td>1,434,771</td>
</tr>
<tr>
<td>Irrigation - Inside City</td>
<td>178,861</td>
<td>521,344</td>
<td>552,714</td>
<td>(31,370)</td>
<td>197,612</td>
<td>559,582</td>
</tr>
<tr>
<td>Water - outside city limits</td>
<td>399,948</td>
<td>1,158,206</td>
<td>1,231,121</td>
<td>(72,915)</td>
<td>410,936</td>
<td>1,238,144</td>
</tr>
<tr>
<td>Irrigation - Outside City</td>
<td>36,158</td>
<td>105,152</td>
<td>112,809</td>
<td>(7,657)</td>
<td>39,903</td>
<td>115,527</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,684,626</td>
<td>4,953,411</td>
<td>5,139,662</td>
<td>(186,251)</td>
<td>1,751,892</td>
<td>5,176,272</td>
</tr>
</tbody>
</table>

### Operating revenues:

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 in Total</th>
<th>FY 2014 YTD</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sewer - inside city limits</strong></td>
<td>$1,981,728</td>
<td>$5,881,941</td>
<td>$2,091,247</td>
</tr>
<tr>
<td><strong>Sewer - outside city limits</strong></td>
<td>$2,103,495</td>
<td>$6,256,329</td>
<td>$2,228,104</td>
</tr>
<tr>
<td><strong>Water - inside city limits</strong></td>
<td>$2,784,130</td>
<td>$8,217,301</td>
<td>$2,678,391</td>
</tr>
<tr>
<td><strong>Water - outside city limits</strong></td>
<td>$1,899,130</td>
<td>$5,499,674</td>
<td>$1,815,209</td>
</tr>
<tr>
<td><strong>Other operating revenues</strong></td>
<td>$470,410</td>
<td>$1,411,230</td>
<td>$433,956</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>$9,238,953</td>
<td>$27,266,475</td>
<td>$9,246,907</td>
</tr>
</tbody>
</table>

### Operating expenses:

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 in Total</th>
<th>FY 2014 YTD</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General and administration</strong></td>
<td>$461,585</td>
<td>$1,384,755</td>
<td>$474,550</td>
</tr>
<tr>
<td><strong>Operations</strong></td>
<td>$3,529,257</td>
<td>$10,587,771</td>
<td>$3,408,015</td>
</tr>
<tr>
<td><strong>Wastewater treatment by other agencies</strong></td>
<td>$1,205,851</td>
<td>$3,617,553</td>
<td>$1,124,969</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>$5,196,693</td>
<td>$15,590,079</td>
<td>$5,007,534</td>
</tr>
</tbody>
</table>

### Operating income (loss):

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 in Total</th>
<th>FY 2014 YTD</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating income (loss)</strong></td>
<td>$4,042,260</td>
<td>$27,266,475</td>
<td>$4,239,373</td>
</tr>
</tbody>
</table>

### Other sources (uses):

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 in Total</th>
<th>FY 2014 YTD</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Investment earnings</strong></td>
<td>$154,796</td>
<td>$464,387</td>
<td>$68,809</td>
</tr>
<tr>
<td><strong>Miscellaneous revenue</strong></td>
<td>-</td>
<td>-</td>
<td>4,866</td>
</tr>
<tr>
<td><strong>Transfer to Renewal and Replacement Fund</strong></td>
<td>$549,312</td>
<td>$1,647,936</td>
<td>$478,886</td>
</tr>
<tr>
<td><strong>Transfer to General Fund</strong></td>
<td>(695,633)</td>
<td>(2,086,899)</td>
<td>(673,700)</td>
</tr>
<tr>
<td><strong>Transfer to Designations Trust Fund</strong></td>
<td>(20,282)</td>
<td>(60,846)</td>
<td>(72,500)</td>
</tr>
<tr>
<td><strong>Total other sources (uses)</strong></td>
<td>(3,272,020)</td>
<td>(9,815,694)</td>
<td>(3,377,366)</td>
</tr>
</tbody>
</table>

### Net increase (decrease) in funds:

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 in Total</th>
<th>FY 2014 YTD</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net increase (decrease) in funds</strong></td>
<td>$770,240</td>
<td>$1,860,702</td>
<td>$862,007</td>
</tr>
</tbody>
</table>

### Debt service coverage:

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 in Total</th>
<th>FY 2014 YTD</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annual Renewal and Replacement (R&amp;R) Funding</strong></td>
<td>$1,647,936</td>
<td>1.77%</td>
<td></td>
</tr>
</tbody>
</table>

1The City implemented adjustments to water (increasing) and wastewater (decreasing) effective October 1, 2014.
### Technical Performance

<table>
<thead>
<tr>
<th>FY'15 YTD</th>
<th>FY'15 Annualized</th>
<th>FY'15 Budget</th>
<th>Variance from FY'14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Sales (kWh)</td>
<td>130,863,138</td>
<td>407,800,367</td>
<td>425,008,963</td>
</tr>
<tr>
<td>Average Revenue/kWh</td>
<td>0.120</td>
<td>0.1113</td>
<td>0.1135</td>
</tr>
<tr>
<td>Wholesale Power Purchased (kWh)</td>
<td>134,139,613</td>
<td>441,684,600</td>
<td>449,826,000</td>
</tr>
<tr>
<td>Wholesale Power Cost/kWh</td>
<td>0.0515</td>
<td>0.0515</td>
<td>0.0572</td>
</tr>
<tr>
<td>Gross margin</td>
<td>97.56%</td>
<td>92.33%</td>
<td>94.48%</td>
</tr>
</tbody>
</table>

### Income Statement

#### Electric Sales:
- **Fuel**: 5,218,768 → 15,944,190 → 16,535,297 → (591,107) → 17,715,492
- **Non-Fuel**: 9,444,421 → 29,431,041 → 30,219,385 → (788,344) → 30,554,862
- **Other Operating Revenues**: 94,377 → 283,131 → 265,422 → 17,709 → 248,010

#### Operating Revenues:
- **Total Operating Revenues**: 14,757,566 → 45,658,362 → 47,020,104 → (1,361,742) → 48,518,364

#### Operating Expenses:
- **General and Administrative**: 357,580 → 1,072,740 → 1,112,956 → 40,216 → 1,153,782
- **Operating Expenses**: 2,698,017 → 8,094,051 → 7,934,385 → (159,666) → 7,216,805

#### Purchased Power:
- **Fuel**: 4,680,148 → 15,410,431 → 16,535,297 → 1,124,866 → 17,753,988
- **Non-Fuel**: 2,221,389 → 7,314,419 → 8,063,634 → 749,215 → 7,745,014

#### Operating Income (Loss):
- **Operating Income (Loss)**: 3,928,085 → 13,475,938 → 10,290,435 → 3,185,503 → 11,941,983

#### Nonoperating Revenues (Expenses):
- **Investment Earnings**: 54,800 → 18,267 → 35,000 → (16,733) → 58,589
- **Principal on Debt**: (578,333) → (1,735,000) → (1,600,000) → (135,000) → (1,765,000)
- **Interest on Debt**: (985,149) → (2,955,447) → (2,945,334) → (10,113) → (2,767,440)
- **Total Nonoperating Revenues (Expenses)**: (2,596,136) → (8,361,444) → (8,749,734) → 388,290 → (9,438,973)

#### Income (Loss) Before Operating Transfers:
- **Income (Loss) Before Operating Transfers**: 1,331,949 → 5,114,494 → 1,540,701 → 3,573,793 → 2,503,010

#### Operating Transfers In:
- **Operating Transfers In**: -

#### Operating Transfers Out:
- **Operating Transfers Out**: (900,889) → (2,807,382) → (2,862,204) → 54,822 → (2,689,617)

#### Total Operating Transfers:
- **Total Operating Transfers**: (900,889) → (2,807,382) → (2,862,204) → 54,822 → (2,689,617)

#### Net Change in Working Capital:
- **Net Change in Working Capital**: 431,060 → 2,307,111 → (1,321,503) → 3,628,614 → (186,607)

#### Other Financial Parameters
- **Debt Service Coverage**: 2.55 → 2.88 → 2.85
- **Fixed Rate Bonds Outstanding**: 69,065,000 → 64,750,000
- **Auction Rate Bonds Outstanding**: 1,220,000 → 7,445,000
- **Total Bonds Outstanding**: 70,285,000 → 72,195,000
- **Principal Retired**: 1,910,000 → 1,765,000
- **Balance Owed on Advance from General Fund**: -
- **Capital Spending from Bond Proceeds**: -
- **Cash Balance**: 2,577,633 → 3,530,562

**Notes**
- Fiscal Years run from October to September; FY'15 is 10/1/14 to 9/30/15
- SAIDI is System Average Interruption Duration Index (12-month rolling sum)
- MAIFI is Momentary Average Interruption Frequency Index (12-month rolling sum)
**subject**

Presentation of the Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2015.

**motion | recommendation**

No action is necessary

**background**

City staff prepared the CAFR and it was audited by Moore Stephens Lovelace, P.A.

**alternatives | other considerations**

None

**fiscal impact**

None
1. For an overview of the City’s financial condition and results of operations, see Management’s Discussion and Analysis beginning on page 19 of the report. Also, the transmittal letter beginning on page 7 provides an introduction to the report describing the City’s and auditors’ responsibilities as well as local economic conditions and long-term financial planning measures.

2. Unassigned fund balance in the General Fund increased by $11,432,259 in FY 2013 to $12,280,561, and was 28.40% of total expenditures and transfers out for recurring operational costs reported in other funds.

The projected decrease for FY 2015 is based on spending $700,000 of General Fund reserves to meet the matching requirement for railroad quiet zone crossings.

3. Net Position of the Water and Sewer Fund improved by $5,255,738 for the year. Of this amount, $1,419,219 was from water and sewer impact fees and is restricted for expansion of the system. Also, $1,416,501 was received from the Florida Department of Transportation for the resurfacing of the portion of Fairbanks Avenue where the sewer service extension project took place. Net water and wastewater revenues were 2.02 times debt service as compared to a minimum requirement of 1.25.

4. Net Position of the Electric Services Fund improved by $4,682,729 for the year. Net revenues of the system were 2.85 times debt service as compared to a minimum requirement of 1.25.

5. After experiencing significant unrealized market losses on investments in the prior year, investment earnings improved from a negative ($1,204,913) to a positive $1,097,241 on a city-wide basis.

6. The auditors’ have provided recommendations which are reflected on page 155. City staff responses to the comments are on page 159.
COMPREHENSIVE ANNUAL FINANCIAL REPORT

The City of Winter Park, Florida
For The Year Ended September 30, 2014

Prepared by the Finance Department
INTRODUCTORY SECTION

PRINCIPAL CITY OFFICIALS

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LETTER OF TRANSMITTAL

CERTIFICATE OF ACHIEVEMENT

ORGANIZATIONAL CHART
City of Winter Park, Florida
Principal City Officials

September 30, 2014

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 Manager .................................... Michelle del Valle Neuner
City Attorney .................................................. Usher L. Brown

Administrative Staff

Building/Legislative Affairs Director ...................... George J. Wiggins
City Clerk ........................................................ Cynthia S. Bonham
Communications Director .................................... Clarissa C. Howard
Electric Utilities Director ................................... Jerry E. Warren
Finance Director ............................................ Charles W. Hamil, III
Fire Chief ........................................................ James E. White
Parks & Recreation Director ................................. John R. Holland
Planning & Community Development Director ........ Dori L. Stone
Police Chief .................................................... Brett C. Railey
Public Works Director ....................................... Troy R. Attaway
Water and Sewer Utilities Director ....................... David L. Zusi
The City of Winter Park, Florida

Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2014

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March 16, 2015

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

The Comprehensive Annual Financial Report (CAFR) of the City of Winter Park, Florida (City) for the fiscal year ended September 30, 2014, 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.

Moore Stephens Lovelace, P.A., 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, 2014, 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 unmodified opinion that the City’s financial statements for the fiscal year ended September 30, 2014, are fairly presented in conformity with GAAP. The independent auditor’s 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 29,073. 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 compliance; general administration and support services; and recreational activities and cultural events. In addition, the City operates two enterprises: water and sewer service and electric service. 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 July. A proposed budget is presented to the City Commission and a tentative millage cap is set in July.

The Mayor and City Commissioners submit their thoughts on adjustments they would like to see made to the proposed budget in August. City Management and staff summarize these suggestions and add analysis of the operational impact, if any, of each suggestion. At a City Commission meeting, the Commission discusses each suggestion and reaches consensus on each item. Staff incorporates all approved suggestions in the budget the Commission will vote on in September.

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, Community Redevelopment Agency, Water and Sewer, and Electric Services Funds (the City’s major funds) as well as a 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. This data is included in the City’s annual budget document which is available at [www.cityofwinterpark.org](http://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.
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:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable value of property (in thousands)</td>
<td>$4,334,903</td>
<td>$3,908,162</td>
<td>$3,794,041</td>
<td>$3,777,453</td>
<td>$3,949,215</td>
</tr>
<tr>
<td>Estimated costs of permitted construction (in thousands)</td>
<td>$62,117</td>
<td>$73,060</td>
<td>$100,106</td>
<td>$123,802</td>
<td>$169,854</td>
</tr>
<tr>
<td>Population</td>
<td>28,434</td>
<td>27,727</td>
<td>27,728</td>
<td>28,847</td>
<td>29,073</td>
</tr>
<tr>
<td>Unemployment rate for Orange County</td>
<td>11.8%</td>
<td>10.1%</td>
<td>8.4%</td>
<td>6.2%</td>
<td>5.6%</td>
</tr>
<tr>
<td>Building permit revenues</td>
<td>$955,268</td>
<td>$1,200,156</td>
<td>$1,626,382</td>
<td>$1,976,975</td>
<td>$2,224,934</td>
</tr>
<tr>
<td>Half-cent sales tax revenues</td>
<td>$3,415,838</td>
<td>$3,623,327</td>
<td>$3,610,003</td>
<td>$3,821,379</td>
<td>$4,029,181</td>
</tr>
</tbody>
</table>

After four years of declining property tax values, valuations increased nicely for fiscal year 2014. Property tax valuations are generally a lagging indicator of the health of the economy as January 1 valuations are the basis for tax revenues for the fiscal year beginning the following October 1. The City has held its operating millage rate at 4.0923 since fiscal year 2009.

Construction activity has also picked up significantly, another indicator of an improving economy. Half cent sales tax revenue which is dependent on consumer spending reached a new peak in FY 2014.

In the current year, a new Trader Joe’s and Shake Shack were added to the 17-92/Morse Boulevard area. The Mount Vernon Inn near this same area will be redeveloped in the very near future.

On February 13, 2014 the City of Winter Park, in partnership with Amtrak, the Federal Transit Administration, and Florida Department of Transportation, held a ribbon cutting celebration for the new train station to service Amtrak & SunRail. The SunRail system is a 61 mile commuter rail system that runs from Deland to Poinciana brings people to our City each day for work, shopping and visiting the amenities along Park Avenue.

The City completed the extension of sewer service along Fairbanks Avenue from 17-92 to I-4 in the current year. Sewer service will allow much more flexibility for redevelopment of this commercial corridor which has historically been limited to businesses for which septic tank service was adequate. The City is working with Florida Department of Transportation and Duke Energy on the undergrounding of the powerlines along this roadway which will provide both aesthetic and reliability improvements.
Other upcoming projects include redevelopment of the K-Mart shopping plaza at Lee Road and 17-92 and the Ravadauge development in the northwest corner of the same intersection. These large projects on the horizon point to continued high levels of economic activity.

**Long-term financial planning.**

Among the highest priorities of the City Commission has been building General Fund balance to the City’s goal of 30% of expenditures and transfers out for recurring costs reported in other funds. Significant progress has been made in this regard as noted in the table below:

<table>
<thead>
<tr>
<th></th>
<th>FY 2010</th>
<th>FY 2011</th>
<th>FY 2012</th>
<th>FY 2013</th>
<th>FY 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of authorized General Fund Employees</td>
<td>348</td>
<td>353</td>
<td>354</td>
<td>350</td>
<td>345</td>
</tr>
<tr>
<td>Total General Fund Expenditures</td>
<td>$41,528,366</td>
<td>$41,496,984</td>
<td>$43,246,436</td>
<td>$43,448,236</td>
<td>$44,267,310</td>
</tr>
<tr>
<td>Operating millage rate</td>
<td>4.0923</td>
<td>4.0923</td>
<td>4.0923</td>
<td>4.0923</td>
<td>4.0923</td>
</tr>
<tr>
<td>Property tax revenues</td>
<td>$17,221,555</td>
<td>$15,502,135</td>
<td>$15,034,121</td>
<td>$14,922,817</td>
<td>$15,628,124</td>
</tr>
<tr>
<td>Unassigned General Fund Balance</td>
<td>$6,675,058</td>
<td>$9,553,104</td>
<td>$8,953,558</td>
<td>$11,432,259</td>
<td>$12,280,561</td>
</tr>
<tr>
<td>Unassigned General Fund as a Percentage Expenditures and Transfers Out for Recurring Costs Reported in Other Funds</td>
<td>16.60%</td>
<td>23.95%</td>
<td>21.34%</td>
<td>26.92%</td>
<td>28.40%</td>
</tr>
</tbody>
</table>

In the upcoming year, the City will be celebrating the 10th anniversary of the acquisition of the electric distribution system. An investment that initially had to be supported by other City funds is now generating sufficient revenues to pay a return on that investment, supports a $3.5 million a year undergrounding effort, and gives back to the community. Reliability of power service has improved with average customer power outage minutes reduced by more than half since the acquisition, rates are still below the rates of the predecessor utility, and we are well on our way to honoring our commitment to remove all of the overhead electric wiring as part of the undergrounding effort.

**NEW ACCOUNTING STANDARDS**

In March 2012, the Government Accounting Standards Board (GASB) issued Statement No. 65 *Items Previously Reported as Assets and Liabilities*. The City implemented the requirements of GASB Statement 65 in the 2014 fiscal year. See Note 19 in the Notes to the Financial Statements regarding a prior period adjustment as it relates to the implementation of GASB Statement 65.

In June 2012, the GASB issued Statement No. 67, *Financial Reporting for Pension Plans, an amendment of GASB Statement No. 25*. This Statement establishes new financial reporting standards for state and local governmental pension plans that are administered through a trust or similar arrangement. This statement resulted in changes to the actuarial calculation of total and net pension liability and the related note disclosures and required supplementary information. The implementation did not impact the recorded amounts in the financial statements.
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, 2013. This was the thirty fourth 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, 2013. 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, Moore Stephens Lovelace, P.A., 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,

Randy B. Knight, CPA
City Manager

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, 2013. 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 four consecutive years (fiscal years 1980 - 2013). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.
Government Finance Officers Association

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, 2013

Jeffrey P. Evans
Executive Director/CEO
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FINANCIAL SECTION

INDEPENDENT AUDITOR’S 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
INDEPENDENT AUDITOR’S REPORT

Mayor and City Commission
City of Winter Park, Florida

Report on the Financial Statements
We have audited the accompanying 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 (the “City”) as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, as listed in the table of contents.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility
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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof, and for the year then ended in conformity with accounting principles generally accepted in the United States of America.
INDEPENDENT AUDITOR’S REPORT
(Concluded)

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis and the required supplementary 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.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements as a whole. The introductory section, combining and individual fund financial statements and schedules, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual major and non-major fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 combining and individual major and non-major fund financial statements and schedules are fairly stated, in all material respects, in relation to the financial statements as a whole. The introductory section and statistical section 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.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated March 16, 2015, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City’s internal control over financial reporting and compliance.

Moore Stephens Lovelace, P.A.
Certified Public Accountants
Orlando, Florida
March 16, 2015
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, 2014. 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 $161,895,903 (net position). Of this amount, $42,143,594 (unrestricted net position) may be used to meet the City’s ongoing obligations to its citizens and creditors.
- The City’s total net position increased by $13,856,280 (or 9.36%). The governmental net position increased by $3,697,986 (or 5.13%) and the business-type net position increased by $10,158,294 (or 13.37%).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $12,280,561, or 28.40% of total expenditures and transfers out for recurring operational costs reported in other funds as compared to 26.92% in the prior year. Unassigned fund balance in the General Fund increased by $848,302 in fiscal year 2014.

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 position presents information on all of the City’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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, building, 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 and electric services.

**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 fourteen 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 twelve 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 and electric services. 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 and Electric Services 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 and Other Post Employment Benefit (OPEB) obligations.

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 position may serve over time as a useful indicator of a government’s financial position. In the case of the City, assets exceeded liabilities by $161,895,903 at the close of the most recent fiscal year.
A significant portion of the City’s net position (66.66%) 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.

<table>
<thead>
<tr>
<th>Net position</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>2013</td>
<td>2014</td>
<td>2013</td>
</tr>
<tr>
<td>Current assets</td>
<td>$32,442,151</td>
<td>$30,565,911</td>
<td>$51,290,940</td>
</tr>
<tr>
<td>Capital assets</td>
<td>80,329,221</td>
<td>81,144,518</td>
<td>182,153,807</td>
</tr>
<tr>
<td>Other assets</td>
<td>202,583</td>
<td>202,083</td>
<td>274,000</td>
</tr>
<tr>
<td>Total assets</td>
<td>112,973,955</td>
<td>111,912,512</td>
<td>233,718,747</td>
</tr>
<tr>
<td>Deferred outflow of resources</td>
<td>48,141</td>
<td>62,587</td>
<td>10,479,991</td>
</tr>
<tr>
<td>Current and other liabilities</td>
<td>9,199,793</td>
<td>9,162,405</td>
<td>18,695,425</td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td>28,090,175</td>
<td>30,778,552</td>
<td>139,339,538</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>37,289,968</td>
<td>39,940,957</td>
<td>158,034,963</td>
</tr>
<tr>
<td>Net position:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>4,541,982</td>
<td>3,973,362</td>
<td>7,295,121</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>15,976,507</td>
<td>14,579,692</td>
<td>26,167,087</td>
</tr>
<tr>
<td>Total net position</td>
<td>$75,732,128</td>
<td>$72,034,142</td>
<td>$86,163,775</td>
</tr>
</tbody>
</table>

An additional portion of the City’s net position (7.31%) represents resources that are subject to external restrictions on how they may be used. The remaining 26.03% is unrestricted and may be used to meet the government’s ongoing obligations to its citizens and creditors.

Unrestricted net position of the City’s governmental activities increased from $14,579,692 to $15,976,507. Fund Balance of the General Fund increased by $1,148,816 for reasons discussed below.

Unrestricted net position of the City’s business-type activities column increased from $23,151,265 to $26,167,087.
The changes in net position displayed below shows the governmental and business-type activities during the fiscal year.

<table>
<thead>
<tr>
<th>Revenues: Program revenues:</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>16,472,390</td>
<td>14,955,294</td>
<td>$ 77,094,391</td>
</tr>
<tr>
<td>Operating grants and</td>
<td>1,358,456</td>
<td>3,441,376</td>
<td>-</td>
</tr>
<tr>
<td>contributions</td>
<td></td>
<td></td>
<td>1,358,456</td>
</tr>
<tr>
<td>Capital grants and</td>
<td>858,465</td>
<td>824,870</td>
<td>2,835,720</td>
</tr>
<tr>
<td>contributions</td>
<td></td>
<td></td>
<td>1,327,477</td>
</tr>
<tr>
<td>General revenues:</td>
<td>16,819,797</td>
<td>16,120,619</td>
<td>-</td>
</tr>
<tr>
<td>Franchise fees</td>
<td>1,146,843</td>
<td>1,082,856</td>
<td>-</td>
</tr>
<tr>
<td>Utility taxes</td>
<td>6,671,552</td>
<td>6,686,075</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>6,078,159</td>
<td>5,752,828</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>628,969</td>
<td>(658,229)</td>
<td>468,272</td>
</tr>
<tr>
<td>Other</td>
<td>685,163</td>
<td>498,086</td>
<td>1,400,906</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>249,824</td>
</tr>
<tr>
<td>Total revenues</td>
<td>50,719,794</td>
<td>48,703,775</td>
<td>81,799,289</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td>77,075,557</td>
</tr>
<tr>
<td>General government</td>
<td>1,544,488</td>
<td>1,577,803</td>
<td>-</td>
</tr>
<tr>
<td>Communications</td>
<td>169,636</td>
<td>167,827</td>
<td>-</td>
</tr>
<tr>
<td>Finance</td>
<td>428,669</td>
<td>419,939</td>
<td>-</td>
</tr>
<tr>
<td>Planning</td>
<td>439,168</td>
<td>408,618</td>
<td>-</td>
</tr>
<tr>
<td>Building</td>
<td>1,101,614</td>
<td>1,010,237</td>
<td>-</td>
</tr>
<tr>
<td>Community redevelopment</td>
<td>841,240</td>
<td>789,666</td>
<td>-</td>
</tr>
<tr>
<td>agency</td>
<td>10,700,127</td>
<td>10,531,465</td>
<td>-</td>
</tr>
<tr>
<td>Police</td>
<td>14,196,390</td>
<td>13,648,230</td>
<td>-</td>
</tr>
<tr>
<td>Fire</td>
<td>11,540,550</td>
<td>11,071,383</td>
<td>-</td>
</tr>
<tr>
<td>Parks and recreation</td>
<td>8,499,745</td>
<td>7,986,724</td>
<td>-</td>
</tr>
<tr>
<td>Cultural &amp; community services</td>
<td>1,534,560</td>
<td>1,536,560</td>
<td>-</td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>808,838</td>
<td>1,115,909</td>
<td>-</td>
</tr>
<tr>
<td>Water and sewer</td>
<td>24,115,597</td>
<td>24,576,002</td>
<td>-</td>
</tr>
<tr>
<td>Electric services</td>
<td>42,742,181</td>
<td>41,777,043</td>
<td>-</td>
</tr>
<tr>
<td>Total expenses</td>
<td>51,805,025</td>
<td>50,324,316</td>
<td>66,857,778</td>
</tr>
<tr>
<td>Change in net position</td>
<td>3,697,986</td>
<td>10,158,294</td>
<td>-</td>
</tr>
<tr>
<td>Net position – beginning, as restated</td>
<td>72,034,142</td>
<td>68,924,284</td>
<td>76,005,481</td>
</tr>
<tr>
<td>Net position – ending</td>
<td>75,732,128</td>
<td>72,034,142</td>
<td>86,163,775</td>
</tr>
</tbody>
</table>

**Governmental activities.** Governmental activities increased the City’s net position by $3,697,986 as compared to an increase of $3,109,858 in the prior year. Explanations for some of the significant variances from the prior year are as follows:

Charges for services increased as a result of a very large federal forfeiture receipt ($722,411) in the current year as well as increased construction activity (building permit revenue from large projects such as the apartments on the former Division of Motor Vehicles site on Denning Avenue, Trader Joe’s as well as strong residential redevelopment).
Operating grants and contributions were very high in the prior year due to receipt of final payment from the Federal Emergency Management Administration (FEMA) for several Project Worksheets related to Hurricanes Charley, Frances and Jeanne. These final payments totaled $2,230,282.

The City invests money in excess of immediate needs in fixed income government bonds. Concern over rising interest rates in the prior year created an unrealized market loss at fiscal year-end. Much of this unrealized loss was recovered in the current year. The City follows a buy and hold investment strategy, laddering maturities and investing in US Treasuries and various federal agencies to diversify risk.

**Business-type activities.** Business-type activities increased the City’s net position by $10,158,294 as compared to an increase of $6,052,068 in the prior year. Explanations for some of the significant variances from the prior year are as follows:

Capital grants and contributions increased primarily as a result of a joint participation agreement with the Florida Department of Transportation (FDOT). This project extended sewer service along the Fairbanks Avenue corridor from U.S. Highway 17-92 to I-4 and was completed in the current year. Coordination of the project with FDOT’s schedule for resurfacing this portion of Fairbanks Avenue allowed the City to receive funding for the resurfacing portion of the project. Reimbursement revenue for FY 2014 was $1,416,501.

Investment earnings increased in business-type activities for the same reasons discussed above for governmental activities.
Large other revenue sources in the current year include $500,000 returned from City of Orlando following the retirement of a thirty year bond related to improvements to a wastewater treatment facility used by Winter Park to treat some of its wastewater, $365,703 resulting from arbitration with the underwriters for auction rate bonds issued by the City in 2004 and 2005, and $234,450 from the purchase of $7,815,000 of the Electric Revenue Bonds, Series 2005A at a price of $0.97 as a result of a tender offer process.

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 $12,280,561, while total fund balance was $13,076,525. 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 28.40% of total expenditures and transfers out for recurring operational costs reported in other funds, while total fund balance represents 30.24% of that same amount. Total fund balance includes non-spendable balances such as inventory ($101,980), prepaid items ($2,386), and spendable balances such as permit revenues restricted for enforcing the Florida Building Code ($437,532) and balances assigned via purchase order commitments that were re-appropriated in FY 2015 ($218,066).

The General Fund’s fund balance increased by $1,148,816 during the current fiscal year. This is most significantly due to a year of tremendous construction activity which provided higher than projected permit and inspection fees. Also, the rebounding effect of unrealized losses on investments in the prior year contributed to investment earnings well in excess of the budget estimate. 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. The City’s operating millage rate was increased from 3.9950 mills to 4.0923 mills in FY 2009 where it has remained since. After decreasing for the past four years, increasing property values improved General Fund property tax revenues by $705,307.

Building permit revenues have increased markedly as construction activity has continued to increase over the past three years. While not as high as the peak in 2006, permit revenues are higher than any other point in the past five years.

**Community Redevelopment Agency.** Tax increment revenues increased by $124,410 after four consecutive years of decreases. Property valuations which determine tax increment revenues increased by 6.21%.
General Fund Budgetary Highlights

Final amended appropriations for the General Fund were $44,495,453 and actual expenditures were $44,267,310.

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final vs. Original Budget</th>
<th>Final Budget vs. Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>General administration</td>
<td>$1,522,304</td>
<td>$1,522,304</td>
<td>$1,590,619</td>
<td>-</td>
<td>$(68,315)</td>
</tr>
<tr>
<td>Communications</td>
<td>128,804</td>
<td>139,418</td>
<td>116,420</td>
<td>10,614</td>
<td>22,998</td>
</tr>
<tr>
<td>Financial services</td>
<td>336,814</td>
<td>336,814</td>
<td>353,522</td>
<td>-</td>
<td>(16,708)</td>
</tr>
<tr>
<td>Planning</td>
<td>534,575</td>
<td>592,395</td>
<td>409,286</td>
<td>57,820</td>
<td>183,109</td>
</tr>
<tr>
<td>Building</td>
<td>1,066,151</td>
<td>1,122,072</td>
<td>1,086,410</td>
<td>45,921</td>
<td>25,662</td>
</tr>
<tr>
<td>Public works</td>
<td>5,828,290</td>
<td>5,983,354</td>
<td>5,860,589</td>
<td>155,064</td>
<td>122,765</td>
</tr>
<tr>
<td>Police</td>
<td>12,823,430</td>
<td>12,855,981</td>
<td>12,453,583</td>
<td>32,551</td>
<td>402,398</td>
</tr>
<tr>
<td>Fire</td>
<td>10,722,233</td>
<td>10,756,686</td>
<td>10,814,993</td>
<td>34,453</td>
<td>(58,307)</td>
</tr>
<tr>
<td>Parks and recreation</td>
<td>6,695,989</td>
<td>6,780,425</td>
<td>6,961,034</td>
<td>84,436</td>
<td>(180,609)</td>
</tr>
<tr>
<td>Culture and community services</td>
<td>1,534,560</td>
<td>1,534,560</td>
<td>1,534,560</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non-departmental</td>
<td>(78,475)</td>
<td>(78,475)</td>
<td>-</td>
<td>-</td>
<td>(78,475)</td>
</tr>
<tr>
<td>Transfers to other funds</td>
<td>1,777,474</td>
<td>2,959,919</td>
<td>3,086,294</td>
<td>1,182,445</td>
<td>(126,375)</td>
</tr>
<tr>
<td>Total</td>
<td>$42,892,149</td>
<td>$44,495,453</td>
<td>$44,267,310</td>
<td>$1,603,304</td>
<td>$228,143</td>
</tr>
</tbody>
</table>

The General Fund budget was increased by $1,603,304 from the original budget to the final budget. The following table summarizes these adjustments:

<table>
<thead>
<tr>
<th>Increase in General Fund budget</th>
<th>$1,603,304</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget tax increment revenue for Community Redevelopment Area as a General Fund transfer</td>
<td>$1,022,445</td>
</tr>
<tr>
<td>Increase for open purchase orders re-appropriated in the following fiscal year</td>
<td>234,842</td>
</tr>
<tr>
<td>Appropriate revenues received for related purposes</td>
<td>205,317</td>
</tr>
<tr>
<td>Appropriate funding for design of quiet zone railroad crossings</td>
<td>130,000</td>
</tr>
<tr>
<td>Appropriate funding to replace fence at Pineywood Cemetery</td>
<td>10,700</td>
</tr>
</tbody>
</table>

The variance between the final budget and actual expenditures for the general fund for the year was $228,143. The positive variance in Planning is primarily due to a vacant Planner position as well as budgetary savings in Economic Development activities. The largest Public Works savings were in the area of road materials. Savings in the Police Department were achieved largely through vacant positions. Extra expenditures in the Parks and Recreation Department were related to the removal of dead and dying trees from the City’s rights-of-way. The transfers to other funds line item overage is due to the transfer of 10% of the increase in General Fund balance to the Designations Trust Fund to be set aside for future parks acquisitions.
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, 2014, amounts to $262,483,028 (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:

- $437,965 was spent to complete the upgrade of the AmTrak Train Station to prepare it for SunRail service.
- $346,228 was spent to finish the streetscape improvements to the area around the new Alfond Inn Hotel. These improvements included brickling the streets and converting the traffic signal to a mast arm configuration. The owner of the Alfond Inn (Rollins College) contributed $447,484 towards this project that cost $672,356 in total.
- $247,811 towards improvements to the Cady Way Pool. This is a joint project with the Central Florida YMCA and continuing it further depends on fund raising by the YMCA.
- $972,664 was spent on stormwater drainage improvements. The most significant projects included cleaning an exfiltration system at North Park Avenue and outfall improvements at Morse Boulevard related to the AmTrak Train Station.
- Routine Water and Sewer system improvements in the current year included water main upgrades and extensions ($900,228), sewer main upgrades and extensions ($525,001), rehabilitation of sewer manholes ($3,035), replacing asbestos cement force mains ($50,796), short line sewer repairs ($191,016) and lift station repairs ($280,991).
- $450,322 was invested in the project to extend sewer service along Fairbanks Avenue from 17-92 to I-4. This project also included beautification improvements and the resurfacing of the road. Total project cost was $8.8M with $2,019,000 funded by the Florida Department of Transportation through a joint participation agreement.
- $2,996,272 was invested in routine capital improvements of the electric distribution system. These capital expenditures were funded through electric rate revenues.
- $3,697,939 was spent on undergrounding power lines. This is a long-term effort and a primary focus of the Electric Utility. The goal is to underground all electric lines in the City which will likely take 10 - 15 years to complete.
- $1,367,432 in replacement vehicles were acquired in the current year.
### Capital Assets

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities</strong></td>
<td></td>
<td></td>
<td><strong>Business-type Activities</strong></td>
<td></td>
<td></td>
<td><strong>Totals</strong></td>
</tr>
<tr>
<td>Land</td>
<td>$15,136,501</td>
<td>$15,136,501</td>
<td>12,194,774</td>
<td>12,194,774</td>
<td>27,331,275</td>
<td>27,331,275</td>
</tr>
<tr>
<td>Buildings and production facilities</td>
<td>43,072,638</td>
<td>41,658,450</td>
<td>3,506,065</td>
<td>3,506,065</td>
<td>46,578,703</td>
<td>45,164,515</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>16,707,072</td>
<td>16,697,749</td>
<td>222,555,376</td>
<td>204,510,834</td>
<td>239,262,448</td>
<td>221,208,583</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>19,714,387</td>
<td>19,404,145</td>
<td>6,401,342</td>
<td>6,167,051</td>
<td>26,115,729</td>
<td>25,571,196</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>723,459</td>
<td>723,459</td>
<td>42,657</td>
<td>42,657</td>
<td>766,116</td>
<td>766,116</td>
</tr>
<tr>
<td>Vehicles</td>
<td>18,286,262</td>
<td>17,914,308</td>
<td>18,286,262</td>
<td>18,286,262</td>
<td>17,914,308</td>
<td>17,914,308</td>
</tr>
<tr>
<td>Streets and drainage</td>
<td>60,979,941</td>
<td>57,711,938</td>
<td>-</td>
<td>-</td>
<td>60,979,941</td>
<td>57,711,938</td>
</tr>
<tr>
<td>System acquisition costs</td>
<td>-</td>
<td>-</td>
<td>19,885,843</td>
<td>19,844,093</td>
<td>19,885,843</td>
<td>19,844,093</td>
</tr>
<tr>
<td>Sewer contract costs</td>
<td>-</td>
<td>-</td>
<td>3,394,035</td>
<td>3,394,035</td>
<td>3,394,035</td>
<td>3,394,035</td>
</tr>
<tr>
<td>Sewer capacity rights</td>
<td>-</td>
<td>-</td>
<td>19,666,423</td>
<td>19,666,423</td>
<td>19,666,423</td>
<td>19,666,423</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>1,500,841</td>
<td>4,408,105</td>
<td>1,500,841</td>
<td>1,500,841</td>
<td>1,500,841</td>
<td>1,500,841</td>
</tr>
<tr>
<td>Less: accum. depreciation</td>
<td>(95,791,880)</td>
<td>(92,308,054)</td>
<td>(105,687,361)</td>
<td>(98,493,930)</td>
<td>(201,479,241)</td>
<td>(190,801,984)</td>
</tr>
<tr>
<td>Net capital assets</td>
<td>$80,329,221</td>
<td>$81,346,601</td>
<td>$182,153,807</td>
<td>$179,666,434</td>
<td>$262,483,028</td>
<td>$261,013,035</td>
</tr>
</tbody>
</table>

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 $165,686,877. Of this amount, $5,800,000 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).

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation bonds</td>
<td>$5,800,000</td>
<td>$6,795,000</td>
</tr>
<tr>
<td>Revenue bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-ad valorem Community</td>
<td>4,371,877</td>
<td>5,174,090</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>13,455,000</td>
<td>14,465,000</td>
</tr>
<tr>
<td>Water and Sewer</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Electric</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total bonds</td>
<td>$23,626,877</td>
<td>$26,434,090</td>
</tr>
</tbody>
</table>

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

On June 13, 2014 the City refunded $7,815,000 in outstanding Electric Revenue Bonds, Series 2005A with proceeds from the Electric Refunding Revenue Bond, Series 2014. This left $7,445,000 from the 2005A series bonds outstanding as of September 30, 2014. This refunding transaction was undertaken to achieve net present value savings of $412,500 and reduce future debt service payments by $581,000. The Series 2005A bonds refunded were auction rate bonds that bore interest at 175% of the 30 day LIBOR rate. The average rate for the past ten years was used for purposes of projecting future debt service on the 2005A bonds for the debt service and present value savings computations.
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 $2,352,085 at the close of the most recent fiscal year.

The City received the following recent bond ratings:

<table>
<thead>
<tr>
<th>Bond Type</th>
<th>Moody’s Investor Services</th>
<th>Fitch Ratings</th>
<th>Standard &amp; Poor’s</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Obligation Bonds</td>
<td>Aa1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Electric Revenue Bonds</td>
<td>Aa3</td>
<td>AA-</td>
<td>-</td>
</tr>
<tr>
<td>Water and Sewer Revenue Bonds</td>
<td>Aa2</td>
<td>AA-</td>
<td>AA-</td>
</tr>
</tbody>
</table>

Additional information on the City’s long-term liabilities can be found in Notes 7 to 15 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. After four consecutive years of declining property tax values, Winter Park’s tax base improved again this year by 5.58%. Building permit revenues nearly returned to the all time high of FY 2006 this past year and projects in the works indicate FY 2015 will be another strong year for construction activity. Half cent sales tax revenue reached a peak for the past ten years in FY 2014 which is another indicator of a solid local economy. The FY 2015 budget was prepared holding the operating millage rate at 4.0923 mills where it has been since FY 2009.

Adjustments to water and sewer rates were implemented effective October 1, 2014. The newly adopted rates are projected to increase water volume revenues and reduce sewer volume revenues, with an overall increase in revenues of 1.41% which is the Price Index increase as published by the Florida Public Service Commission.

Electric utility rates are anticipated to stay the same throughout fiscal year 2015 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. Other financial information can be found at the City’s website (www.cityofwinterpark.org).
### The City of Winter Park, Florida

**Statement of Net Position**  
**September 30, 2014**

#### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash, Cash Equivalents and Investments</td>
<td>$25,490,403</td>
<td>$11,207,657</td>
<td>$36,698,060</td>
</tr>
<tr>
<td>Accounts Receivable - Net</td>
<td>1,470,512</td>
<td>5,006,850</td>
<td>6,477,362</td>
</tr>
<tr>
<td>Unbilled Service Charges</td>
<td>347,194</td>
<td>5,680,704</td>
<td>6,027,898</td>
</tr>
<tr>
<td>Other Receivables</td>
<td>-</td>
<td>252,189</td>
<td>252,189</td>
</tr>
<tr>
<td>Accrued Interest Receivable</td>
<td>80,299</td>
<td>37,420</td>
<td>117,719</td>
</tr>
<tr>
<td>Internal Balances</td>
<td>845,270</td>
<td>(845,270)</td>
<td>-</td>
</tr>
<tr>
<td>Due from Other Governments</td>
<td>1,845,422</td>
<td>1,416,545</td>
<td>3,261,967</td>
</tr>
<tr>
<td>Inventories</td>
<td>305,689</td>
<td>3,470,827</td>
<td>3,776,516</td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>2,386</td>
<td>109,864</td>
<td>112,250</td>
</tr>
<tr>
<td>Notes Receivable</td>
<td>51,000</td>
<td>-</td>
<td>51,000</td>
</tr>
<tr>
<td>Special Assessments Receivable</td>
<td>2,003,976</td>
<td>375,723</td>
<td>2,379,699</td>
</tr>
<tr>
<td><strong>Restricted Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash, Cash Equivalents and Investments</td>
<td>-</td>
<td>24,554,167</td>
<td>24,554,167</td>
</tr>
<tr>
<td>Accrued Interest Receivable</td>
<td>-</td>
<td>20,057</td>
<td>20,057</td>
</tr>
<tr>
<td>Accounts Receivable - Net</td>
<td>-</td>
<td>4,207</td>
<td>4,207</td>
</tr>
<tr>
<td><strong>Capital Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-depreciable</td>
<td>16,637,342</td>
<td>12,389,427</td>
<td>29,026,769</td>
</tr>
<tr>
<td>Depreciable - Net</td>
<td>63,691,879</td>
<td>169,764,380</td>
<td>233,456,259</td>
</tr>
<tr>
<td>Deposits</td>
<td>202,583</td>
<td>274,000</td>
<td>476,583</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$112,973,955</td>
<td>$233,718,747</td>
<td>$346,692,702</td>
</tr>
</tbody>
</table>

#### Deferred Outflows of Resources

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred Expense on Refunding Bonds</td>
<td>48,141</td>
<td>10,479,991</td>
<td>10,528,132</td>
</tr>
</tbody>
</table>

#### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>1,408,612</td>
<td>6,210,483</td>
<td>7,619,095</td>
</tr>
<tr>
<td>Accrued Liabilities</td>
<td>3,154,664</td>
<td>482,325</td>
<td>3,636,989</td>
</tr>
<tr>
<td>Due to Other Governments</td>
<td>71,485</td>
<td>1,540,360</td>
<td>1,611,845</td>
</tr>
<tr>
<td>Deposits</td>
<td>158,951</td>
<td>3,362,744</td>
<td>3,521,695</td>
</tr>
<tr>
<td>Accrued Interest Payable</td>
<td>183,146</td>
<td>2,379,157</td>
<td>2,562,303</td>
</tr>
<tr>
<td>Unearned Revenue</td>
<td>354,053</td>
<td>-</td>
<td>354,053</td>
</tr>
<tr>
<td><strong>Long-term Liabilities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due Within One Year:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Portion of Notes Payable</td>
<td>1,879,488</td>
<td>-</td>
<td>1,879,488</td>
</tr>
<tr>
<td>Current Portion of Capital Lease Obligations</td>
<td>157,150</td>
<td>-</td>
<td>157,150</td>
</tr>
<tr>
<td>Current Portion of Bonds Payable</td>
<td>1,020,000</td>
<td>4,515,000</td>
<td>5,535,000</td>
</tr>
<tr>
<td>Accumulated Unused Compensated Absences</td>
<td>812,244</td>
<td>205,356</td>
<td>1,017,600</td>
</tr>
<tr>
<td>Due In More Than One Year:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notes Payable</td>
<td>15,947,389</td>
<td>-</td>
<td>15,947,389</td>
</tr>
<tr>
<td>Capital Lease Obligations</td>
<td>1,194,807</td>
<td>-</td>
<td>1,194,807</td>
</tr>
<tr>
<td>Bonds Payable</td>
<td>4,964,889</td>
<td>138,875,159</td>
<td>143,840,048</td>
</tr>
<tr>
<td>Net Pension Obligation</td>
<td>578,977</td>
<td>-</td>
<td>578,977</td>
</tr>
<tr>
<td>Other Post Employment Benefits</td>
<td>2,650,566</td>
<td>-</td>
<td>2,650,566</td>
</tr>
<tr>
<td>Accumulated Unused Compensated Absences</td>
<td>2,753,547</td>
<td>464,379</td>
<td>3,217,926</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$37,289,968</td>
<td>$158,034,963</td>
<td>$195,324,931</td>
</tr>
</tbody>
</table>

#### NET POSITION

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Investment in Capital Assets</td>
<td>55,213,639</td>
<td>52,701,567</td>
<td>107,915,206</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Projects (expendable)</td>
<td>-</td>
<td>5,356,149</td>
<td>5,356,149</td>
</tr>
<tr>
<td>Renewal &amp; Replacement (expendable)</td>
<td>-</td>
<td>1,938,972</td>
<td>1,938,972</td>
</tr>
<tr>
<td>Community Redevelopment (expendable)</td>
<td>1,875,386</td>
<td>-</td>
<td>1,875,386</td>
</tr>
<tr>
<td>Public Safety (expendable)</td>
<td>1,412,419</td>
<td>-</td>
<td>1,412,419</td>
</tr>
<tr>
<td>Maintenance and Improvements to Parks (expendable)</td>
<td>844,795</td>
<td>-</td>
<td>844,795</td>
</tr>
<tr>
<td>Community Enhancement Items (expendable)</td>
<td>409,382</td>
<td>-</td>
<td>409,382</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>15,976,507</td>
<td>26,167,087</td>
<td>42,143,594</td>
</tr>
<tr>
<td><strong>Total Net Position</strong></td>
<td>$75,732,128</td>
<td>$86,163,775</td>
<td>$161,895,903</td>
</tr>
</tbody>
</table>

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, 2014

### Functions/Programs

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Indirect Expenses Allocation</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Government</td>
<td>$ 3,052,054</td>
<td>$ (1,507,566)</td>
<td>$ 322</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Communications</td>
<td>466,566</td>
<td>(296,930)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Financial Services</td>
<td>869,644</td>
<td>(440,975)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Planning</td>
<td>597,168</td>
<td>(158,000)</td>
<td>194,717</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Building</td>
<td>1,101,614</td>
<td>-</td>
<td>2,899,884</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community Redevelopment Agency</td>
<td>841,240</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>11,524,596</td>
<td>(824,469)</td>
<td>6,425,527</td>
<td>125,080</td>
<td>812,649</td>
</tr>
<tr>
<td>Police</td>
<td>14,196,390</td>
<td>-</td>
<td>2,314,133</td>
<td>1,164,007</td>
<td>15,858</td>
</tr>
<tr>
<td>Fire</td>
<td>11,540,550</td>
<td>-</td>
<td>1,407,493</td>
<td>54,369</td>
<td>29,958</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>8,589,136</td>
<td>(89,391)</td>
<td>3,230,314</td>
<td>15,000</td>
<td>-</td>
</tr>
<tr>
<td>Cultural and Community Services</td>
<td>1,534,560</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest on Long-Term Debt</td>
<td>808,838</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td>55,122,356</td>
<td>(3,317,331)</td>
<td>16,472,390</td>
<td>1,358,456</td>
<td>858,465</td>
</tr>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water and Sewer</td>
<td>21,889,159</td>
<td>2,226,438</td>
<td>27,635,066</td>
<td>-</td>
<td>2,835,720</td>
</tr>
<tr>
<td>Electric Services</td>
<td>41,651,288</td>
<td>1,090,893</td>
<td>49,459,325</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Business-type Activities</strong></td>
<td>63,540,447</td>
<td>3,317,331</td>
<td>77,094,391</td>
<td>-</td>
<td>2,835,720</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 118,662,803</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ 93,566,781</strong></td>
<td><strong>$ 1,358,456</strong></td>
<td><strong>$ 3,694,185</strong></td>
</tr>
</tbody>
</table>

### General Revenues:

- Property Taxes
- Franchise Fees
- Utility Taxes
- Intergovernmental Revenues, unrestricted
- Investment Earnings
- Miscellaneous Revenue
- Transfers
  - Total General Revenues and Transfers
  - Change in Net Position

**Net Position - Beginning, as Restated**

**Net Position - Ending**

The notes to the financial statements are an integral part of this statement.
## Net (Expense) Revenue and Changes in Net Position

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (1,544,166)</td>
<td>-</td>
<td>$ (1,544,166)</td>
</tr>
<tr>
<td>(169,636)</td>
<td>-</td>
<td>(169,636)</td>
</tr>
<tr>
<td>(428,669)</td>
<td>-</td>
<td>(428,669)</td>
</tr>
<tr>
<td>(244,451)</td>
<td>-</td>
<td>(244,451)</td>
</tr>
<tr>
<td>1,798,270</td>
<td>-</td>
<td>1,798,270</td>
</tr>
<tr>
<td>(841,240)</td>
<td>-</td>
<td>(841,240)</td>
</tr>
<tr>
<td>(3,336,871)</td>
<td>-</td>
<td>(3,336,871)</td>
</tr>
<tr>
<td>(10,702,392)</td>
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<td>(1,534,560)</td>
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<tr>
<td>(808,838)</td>
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<td>(808,838)</td>
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<tr>
<td>(33,115,714)</td>
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<td>(33,115,714)</td>
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<td>________________________</td>
<td>________________________</td>
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<td>-</td>
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<tr>
<td>-</td>
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<td>________________________</td>
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<td>13,072,333</td>
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<tr>
<td>(33,115,714)</td>
<td>13,072,333</td>
<td>(20,043,381)</td>
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<td>16,819,797</td>
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<td>16,819,797</td>
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<td>-</td>
<td>6,671,552</td>
</tr>
<tr>
<td>6,078,159</td>
<td>-</td>
<td>6,078,159</td>
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<tr>
<td>628,969</td>
<td>468,272</td>
<td>1,097,241</td>
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<td>685,163</td>
<td>1,400,906</td>
<td>2,086,069</td>
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<td>4,783,217</td>
<td>(4,783,217)</td>
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<tr>
<td>36,813,700</td>
<td>(2,914,039)</td>
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<td>72,034,142</td>
<td>76,005,481</td>
<td>148,039,623</td>
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<tr>
<td>$ 75,732,128</td>
<td>$ 86,163,775</td>
<td>$ 161,895,903</td>
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## ASSETS

<table>
<thead>
<tr>
<th>Account</th>
<th>General</th>
<th>Community Redevelopment</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash, Cash Equivalents and Investments</td>
<td>$13,349,316</td>
<td>$1,904,933</td>
<td>$8,211,147</td>
<td>$23,465,396</td>
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<tr>
<td>Accounts Receivable - Net</td>
<td>979,685</td>
<td>21,000</td>
<td>439,904</td>
<td>1,440,589</td>
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<tr>
<td>Unbilled Service Charges</td>
<td>152,628</td>
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<td>194,566</td>
<td>347,194</td>
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<td>Accrued Interest Receivable</td>
<td>44,587</td>
<td>6,011</td>
<td>24,756</td>
<td>75,354</td>
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<td>Due from Other Funds</td>
<td>246,699</td>
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<tr>
<td>Due from Other Governments</td>
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<td>627,366</td>
<td>1,845,422</td>
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<td>Inventories</td>
<td>101,980</td>
<td>-</td>
<td>55,862</td>
<td>157,842</td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>2,386</td>
<td>-</td>
<td>-</td>
<td>2,386</td>
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<tr>
<td>Note Receivable</td>
<td>-</td>
<td>-</td>
<td>51,000</td>
<td>51,000</td>
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<td>Special Assessments Receivable</td>
<td>-</td>
<td>-</td>
<td>2,003,976</td>
<td>2,003,976</td>
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</table>

**Total Assets**

$16,088,837 $1,938,444 $11,608,577 $29,635,858

## LIABILITIES AND FUND BALANCES

### Liabilities:

<table>
<thead>
<tr>
<th>Account</th>
<th>General</th>
<th>Community Redevelopment</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$991,393</td>
<td>$40,357</td>
<td>$261,476</td>
<td>$1,293,226</td>
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<td>Accrued Liabilities</td>
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<td>17,701</td>
<td>64,569</td>
<td>1,518,700</td>
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<tr>
<td>Due to Other Funds</td>
<td>-</td>
<td>-</td>
<td>70,563</td>
<td>70,563</td>
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<tr>
<td>Due to Other Governments</td>
<td>71,485</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Deposits</td>
<td>158,951</td>
<td>-</td>
<td>-</td>
<td>158,951</td>
</tr>
<tr>
<td>Unavailable Revenue</td>
<td>354,053</td>
<td>5,000</td>
<td>1,784,943</td>
<td>2,143,996</td>
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**Total Liabilities**

3,012,312 $63,058 2,181,551 5,256,921

### Fund Balances:

#### Non Spendable

<table>
<thead>
<tr>
<th>Account</th>
<th>General</th>
<th>Community Redevelopment</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventories</td>
<td>101,980</td>
<td>-</td>
<td>55,862</td>
<td>157,842</td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>2,386</td>
<td>-</td>
<td>-</td>
<td>2,386</td>
</tr>
</tbody>
</table>

#### Spendable

**Restricted**

- Building Code Enforcement 473,532
- Community Redevelopment 1,875,386
- Public Safety 1,412,419
- Maintenance and Improvements to Parks 844,795
- Community Enhancement Items 409,382

**Committed**

- Maintenance and Improvements to Parks 2,021,338
- Construction Projects 3,416,810

**Assigned**

- Purchases on Order 218,066
- Maintenance and Improvements to Parks 595,032
- Special Assessments 671,388

**Unassigned**

12,280,561

**Total Fund Balances**

13,076,525 1,875,386 9,427,026 24,378,937

**Total Liabilities and Fund Balances**

$16,088,837 $1,938,444 $11,608,577 $29,635,858

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 Position
Governmental Funds
September 30, 2014

Fund Balances - Total Governmental Funds $ 24,378,937

Amounts reported for governmental activities in the Statement of Net Position 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 Position, which is presented on the accrual basis, no deferral is reported since the revenue is fully recognized in the Statement of Activities 1,789,943

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

Governmental Capital Assets $ 153,276,395
Less: Accumulated Depreciation (78,743,155) 74,533,240

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 (5,984,889)
Deferred Amount on Refunding 48,141
Governmental Notes Payable (17,826,877)
Capital Lease Obligations (1,351,957)
Accrued Interest Payable on Long-Term Liabilities (183,146)
Net Pension Obligation (578,977)
Other Post Employment Benefits Obligation (2,650,566)
Compensated Absences (3,474,914) (32,003,185)

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 are included in governmental activities in the Statement of Net Position. 7,033,193

Net Position of Governmental Activities $ 75,732,128

The notes to the financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th>REVENUES</th>
<th>General</th>
<th>Community Redevelopment</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes:</td>
<td></td>
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<tr>
<td>Property Taxes</td>
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<td>Franchise Fees</td>
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<tr>
<td>Fines and Forfeitures</td>
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<td>986,738</td>
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<td>Licenses and Permits</td>
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<td>Intergovernmental:</td>
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<td>Sales Tax</td>
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<td>Local Option Gas Tax</td>
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<td>Other Intergovernmental</td>
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<td>Investment Earnings</td>
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<td>47,027</td>
<td>147,880</td>
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<td>180,003</td>
<td>4,339</td>
<td>1,814,815</td>
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<table>
<thead>
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<th>EXPENDITURES</th>
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<th>Community Redevelopment</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
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<td>General Administration</td>
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<td>Financial Services</td>
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<td>92,501</td>
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<td>451,120</td>
<td>11,266,113</td>
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<td>341,891</td>
<td>7,302,925</td>
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<td>1,537,193</td>
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<td>Debt Service:</td>
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<td>476,769</td>
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<td>$10,196,141</td>
<td>$53,734,271</td>
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</table>

| Deficiency of Revenues Over Expenditures | (869,256) | (973,553) | (263,913) | (2,106,722) |

<table>
<thead>
<tr>
<th>OTHER FINANCING SOURCES AND (USES)</th>
<th>General</th>
<th>Community Redevelopment</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
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<tbody>
<tr>
<td>Transfers In</td>
<td>5,104,366</td>
<td>1,071,174</td>
<td>2,792,813</td>
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<td>Transfers Out</td>
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<td>(542,693)</td>
<td>(406,149)</td>
<td>(4,035,136)</td>
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<td>Total Other Financing Sources and (Uses)</td>
<td>$2,018,072</td>
<td>$528,481</td>
<td>$2,386,664</td>
<td>$4,933,217</td>
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</tbody>
</table>

| Net Change in Fund Balances | 1,148,816 | (445,072) | 2,122,751 | 2,826,495 |

| Fund Balances - Beginning | 11,927,709 | 2,320,458 | 7,304,275 | 21,552,442 |

| Fund Balances - Ending | $13,076,525 | $1,875,386 | $9,427,026 | $24,378,937 |

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, 2014

Net Change in Fund Balances - Total Governmental Funds $ 2,826,495

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 (439,193)

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 $ 2,066,482  
Less: Current Year Depreciation (3,380,388) (1,313,906)

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

Change in Accrued Interest on Governmental Debt 21,344  
Amortization of Bond Premium 28,292  
Amortization of Bond Discount (1,863)  
Amortization of Deferred Loss on Bond Refunding (14,445)  
Principal Payments on General Obligation Bonds 995,000  
Principal Payments on Notes Payable 802,213  
Principal Payments on Community Redevelopment Debt 1,010,000  
Principal Payments on Capital Lease Obligations 152,447  
Change in Other Post Employment Benefits Obligation (600,997) 2,391,991

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 (102,746)  
Change in Long-term Compensated Absences 306,226

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

Change in net position of the internal service funds are included in governmental activities in the Statement of Activities. 29,120

Change in Net Position of Governmental Activities $ 3,697,987

The notes to the financial statements are an integral part of this statement.
## The City of Winter Park, Florida
### Statement of Net Position
#### Proprietary Funds
#### September 30, 2014

### ASSETS

#### Current Assets:
- Cash, Cash Equivalents and Investments: $7,639,732 $3,567,925 $11,207,657 $2,025,007
- Restricted Cash, Cash Equivalents and Investments: $650,811 $- $650,811 $-
- Accounts Receivable - Net: $1,227,107 $3,779,743 $5,066,850 $29,923
- Unbilled Service Charges: $2,280,768 $3,399,936 $5,680,704 $-
- Other Receivables: $- $252,189 $252,189 $-
- Due from Other Governments: $1,416,545 $- $1,416,545 $-
- Inventories: $1,067,191 $2,403,636 $3,470,827 $147,847
- Prepaid Items: $252,189 $252,189 $-

#### Total current assets: $14,357,820 $13,475,047 $27,832,867 $2,207,722

#### Non-Current Assets:
- Restricted Assets:
  - Cash, Cash Equivalents and Investments:
    - Sinking Funds: $3,364,121 $3,066,669 $6,430,790 $-
    - Renewal and Replacement Funds: $1,933,883 $- $1,933,883 $-
    - Impact Fee Funds: $4,123,155 $- $4,123,155 $-
    - Capital Project Funds: $106,036 $- $106,036 $-
    - Customer Deposits: $1,554,328 $1,828,506 $3,382,834 $-
  - Investments:
    - Sinking Funds: $1,918,520 $2,699,183 $4,617,703 $-
    - Capital Project Funds: $1,994,722 $1,314,233 $3,308,955 $-
  - Accrued Interest Receivable:
    - Impact Fee Funds: $14,336 $- $14,336 $-
    - Renewal and Replacement Funds: $5,721 $- $5,721 $-
  - Accounts Receivable - Net:
    - Impact Fee Funds: $4,207 $- $4,207 $-
    - Special Assessments Receivable: $375,723 $375,723 $-

#### Capital Assets:
- Non-depreciable: $2,276,790 $10,112,637 $12,389,427 $-

#### Other Assets:
- Deposits: $274,000 $- $274,000 $202,583

#### Total non-current assets: $121,799,507 $84,931,643 $206,731,150 $5,998,564

#### Total Assets: $136,157,327 $98,406,690 $234,564,017 $8,206,286

### DEFERRED OUTFLOW OF RESOURCES
- Deferred Expense on Refunding Bonds: $5,865,276 $4,614,715 $10,479,991 $-

### LIABILITIES

#### Current Liabilities:
- Accounts Payable: $980,692 $5,229,791 $6,210,483 $115,386
- Accrued Liabilities: $442,773 $39,552 $482,325 $1,635,964
- Due to Other Funds: $- $- $- $176,136
- Due to Other Governments: $826,941 $713,419 $1,540,360 $-
- Accumulated Unused Compensated Absences: $178,544 $26,812 $205,356 $21,992
- Accrued Interest Payable: $1,047,456 $1,331,701 $2,379,157 $-
- Current Portion of Revenue Bonds Payable: $2,780,000 $1,735,000 $4,515,000 $-
- Customer Deposits: $1,534,238 $1,828,506 $3,362,744 $-

#### Total current liabilities: $7,790,644 $10,864,781 $18,695,425 $1,949,479

#### Noncurrent Liabilities:
- Bonds Payable: $68,948,159 $69,927,000 $138,875,159 $-

#### Total noncurrent liabilities: $69,385,172 $69,954,366 $139,339,538 $68,885

#### Total Liabilities: $77,175,816 $80,859,147 $158,034,963 $2,018,363

### NET POSITION
- Net Investment in Capital Assets: $42,744,353 $9,957,214 $52,701,567 $15,386
- Restricted for:
  - Capital Projects (expendable): $5,356,149 $- $5,356,149 $-
  - Renewal and Replacement (expendable): $1,938,972 $- $1,938,972 $-
- Unrestricted: $14,807,313 $27,366 $14,834,679 $391,942

#### Total Net Position: $64,846,787 $22,162,258 $87,009,045 $6,187,923

### Adjustment to reflect the consolidation of cumulative internal service fund activities related to enterprise funds: $-845,270

#### Net position of business-type activities: $86,163,775

The notes to the financial statements are an integral part of this statement.
## Statement of Revenues, Expenses and Changes in Fund Net Position

### Proprietary Funds

**For the Year Ended September 30, 2014**

<table>
<thead>
<tr>
<th></th>
<th>Business-type Activities</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Water and Sewer</td>
<td>Electric Services</td>
</tr>
<tr>
<td><strong>Operating Revenues:</strong></td>
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<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$27,635,066</td>
<td>$49,459,325</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>$27,635,066</td>
<td>$49,459,325</td>
</tr>
<tr>
<td><strong>Operating Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General and Administrative</td>
<td>1,664,983</td>
<td>1,128,818</td>
</tr>
<tr>
<td>Operations</td>
<td>15,085,495</td>
<td>35,535,621</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>4,081,274</td>
<td>3,112,157</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>20,831,752</td>
<td>39,776,596</td>
</tr>
<tr>
<td><strong>Operating Income</strong></td>
<td>6,803,314</td>
<td>9,682,729</td>
</tr>
<tr>
<td><strong>Nonoperating Revenues (Expenses):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>409,685</td>
<td>58,589</td>
</tr>
<tr>
<td>Gain on Disposal of Assets</td>
<td>14,876</td>
<td>25,817</td>
</tr>
<tr>
<td>Interest and Fiscal Charges</td>
<td>(3,389,783)</td>
<td>(3,079,475)</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>675,526</td>
<td>684,687</td>
</tr>
<tr>
<td><strong>Total Nonoperating Revenues (Expenses)</strong></td>
<td>(2,289,696)</td>
<td>(2,310,382)</td>
</tr>
<tr>
<td><strong>Income Before Contributions and Transfers</strong></td>
<td>4,513,618</td>
<td>7,372,347</td>
</tr>
<tr>
<td><strong>Contributions and Transfers:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Contributions</td>
<td>2,835,720</td>
<td>-</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>(2,093,600)</td>
<td>(2,689,618)</td>
</tr>
<tr>
<td><strong>Total Contributions and Transfers</strong></td>
<td>742,120</td>
<td>(2,689,618)</td>
</tr>
<tr>
<td><strong>Change in Net Position</strong></td>
<td>5,255,738</td>
<td>4,682,729</td>
</tr>
<tr>
<td><strong>Total Net Position - Beginning, as Restated</strong></td>
<td>59,591,049</td>
<td>17,479,529</td>
</tr>
<tr>
<td><strong>Total Net Position - Ending</strong></td>
<td>$64,846,787</td>
<td>$22,162,258</td>
</tr>
</tbody>
</table>

Adjustment to reflect the consolidation of current fiscal year internal service fund activities related to enterprise funds

| Change in net position of business-type activities | $10,158,294 |

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, 2014

<table>
<thead>
<tr>
<th></th>
<th>Business-type Activities</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Water and Sewer</td>
<td>Electric Services</td>
</tr>
</tbody>
</table>

#### Cash Flows from Operating Activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Water and Sewer</th>
<th>Electric Services</th>
<th>Total</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from Customers</td>
<td>$26,721,634</td>
<td>$49,837,902</td>
<td>$76,559,536</td>
<td>$95,060</td>
</tr>
<tr>
<td>Receipts from Interfund Services Provided</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,833,21</td>
</tr>
<tr>
<td>Loans from Other Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>33,075</td>
</tr>
<tr>
<td>Payments to Suppliers</td>
<td>(9,657,661)</td>
<td>(34,494,363)</td>
<td>(44,152,024)</td>
<td>(2,017,077)</td>
</tr>
<tr>
<td>Payments to Employees</td>
<td>(4,903,339)</td>
<td>(754,902)</td>
<td>(5,658,241)</td>
<td>(697,020)</td>
</tr>
<tr>
<td>Payments for Interfund Services Used</td>
<td>(2,393,898)</td>
<td>(200,265)</td>
<td>(2,594,163)</td>
<td>(170,490)</td>
</tr>
<tr>
<td>Claims Paid</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(7,370,720)</td>
</tr>
<tr>
<td>Other Receipts</td>
<td>675,526</td>
<td>684,687</td>
<td>1,360,213</td>
<td>939</td>
</tr>
<tr>
<td><strong>Net Cash Provided by Operating Activities</strong></td>
<td>10,442,262</td>
<td>15,073,059</td>
<td>25,515,321</td>
<td>1,698,488</td>
</tr>
</tbody>
</table>

#### Cash Flows from Noncapital Financing Activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Water and Sewer</th>
<th>Electric Services</th>
<th>Total</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out</td>
<td>(2,093,600)</td>
<td>(2,689,618)</td>
<td>(4,783,218)</td>
<td>(150,000)</td>
</tr>
<tr>
<td><strong>Net Cash Used in Noncapital Financing Activities</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

#### Cash Flows from Capital and Related Financing Activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Water and Sewer</th>
<th>Electric Services</th>
<th>Total</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from Sale of Assets</td>
<td>14,876</td>
<td>25,817</td>
<td>40,693</td>
<td>142,834</td>
</tr>
<tr>
<td>Purchases of Capital Assets</td>
<td>(2,630,157)</td>
<td>(6,802,861)</td>
<td>(9,433,018)</td>
<td>(1,361,893)</td>
</tr>
<tr>
<td>Proceeds from Debt Issued</td>
<td>7,680,000</td>
<td>-</td>
<td>7,680,000</td>
<td>-</td>
</tr>
<tr>
<td>Principal Payments - Capital Debt</td>
<td>(2,700,000)</td>
<td>(9,580,000)</td>
<td>(12,280,000)</td>
<td>(8,860)</td>
</tr>
<tr>
<td>Interest Paid</td>
<td>(3,183,842)</td>
<td>(2,652,149)</td>
<td>(5,835,991)</td>
<td>-</td>
</tr>
<tr>
<td>Impact Fees Collected</td>
<td>2,835,720</td>
<td>-</td>
<td>2,835,720</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Cash Used in Capital and Related Financing Activities</strong></td>
<td>(5,663,403)</td>
<td>(11,329,193)</td>
<td>(16,992,596)</td>
<td>(1,227,919)</td>
</tr>
</tbody>
</table>

#### Net Increase in Cash and Cash Equivalents

<table>
<thead>
<tr>
<th>Description</th>
<th>Water and Sewer</th>
<th>Electric Services</th>
<th>Total</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>2,896,630</td>
<td>536,820</td>
<td>3,433,450</td>
<td>349,684</td>
</tr>
<tr>
<td>Cash and Cash Equivalents - Beginning</td>
<td>16,475,436</td>
<td>7,926,280</td>
<td>24,401,716</td>
<td>1,675,323</td>
</tr>
<tr>
<td>Cash and Cash Equivalents - Ending</td>
<td>$19,372,066</td>
<td>$8,463,100</td>
<td>$27,835,166</td>
<td>$2,025,007</td>
</tr>
</tbody>
</table>

#### Reconciliation of Operating Income to Net Cash Provided by Operating Activities:

<table>
<thead>
<tr>
<th>Description</th>
<th>Water and Sewer</th>
<th>Electric Services</th>
<th>Total</th>
<th>Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Income</td>
<td>$6,803,314</td>
<td>$9,682,729</td>
<td>$16,486,043</td>
<td>$225,215</td>
</tr>
<tr>
<td>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>4,081,274</td>
<td>3,112,157</td>
<td>7,193,431</td>
<td>1,004,921</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>134,067</td>
<td>612,815</td>
<td>746,882</td>
<td>31,953</td>
</tr>
<tr>
<td>Unbilled Service Charges</td>
<td>(191,933)</td>
<td>(239,324)</td>
<td>(431,257)</td>
<td>-</td>
</tr>
<tr>
<td>Due From Other Governments</td>
<td>(814,001)</td>
<td>-</td>
<td>(814,001)</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>77,137</td>
<td>843,368</td>
<td>920,505</td>
<td>(4,130)</td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>243,630</td>
<td>5,538</td>
<td>238,092</td>
<td>-</td>
</tr>
<tr>
<td>Special Assessments Receivable</td>
<td>54,135</td>
<td>54,135</td>
<td>54,135</td>
<td>-</td>
</tr>
<tr>
<td>Deposits</td>
<td>150,000</td>
<td>150,000</td>
<td>150,000</td>
<td>(500)</td>
</tr>
<tr>
<td>Increase (Decrease) in Liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>(413,979)</td>
<td>(225,558)</td>
<td>(639,537)</td>
<td>7,458</td>
</tr>
<tr>
<td>Accrued Liabilities</td>
<td>35,376</td>
<td>6,120</td>
<td>41,496</td>
<td>415,392</td>
</tr>
<tr>
<td>Due to Other Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>33,075</td>
</tr>
<tr>
<td>Due to Other Governments</td>
<td>(165,214)</td>
<td>488,565</td>
<td>283,351</td>
<td>(15,907)</td>
</tr>
<tr>
<td>Accumulated Unused Compensated Absences</td>
<td>17,246</td>
<td>(2,048)</td>
<td>15,198</td>
<td>72</td>
</tr>
<tr>
<td>Customer Deposits</td>
<td>(40,181)</td>
<td>(49,049)</td>
<td>(89,230)</td>
<td>-</td>
</tr>
<tr>
<td>Other Receipts</td>
<td>1,360,213</td>
<td>684,667</td>
<td>1,360,213</td>
<td>939</td>
</tr>
<tr>
<td><strong>Net Cash Provided by Operating Activities</strong></td>
<td>$10,442,262</td>
<td>$15,073,059</td>
<td>$25,515,321</td>
<td>$1,698,488</td>
</tr>
</tbody>
</table>

**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 Net Position
#### Fiduciary Funds
#### September 30, 2014

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Employee Retirement Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash and Short-term Investments</td>
</tr>
<tr>
<td></td>
<td>Investments, at Fair Value</td>
</tr>
<tr>
<td></td>
<td>Fixed Income Mutual Funds</td>
</tr>
<tr>
<td></td>
<td>Equity Mutual Funds</td>
</tr>
<tr>
<td></td>
<td>Common Collective Trusts</td>
</tr>
<tr>
<td></td>
<td>Stocks</td>
</tr>
<tr>
<td></td>
<td>Corporate Bonds</td>
</tr>
<tr>
<td></td>
<td>Accrued Income</td>
</tr>
<tr>
<td></td>
<td><strong>Total Investments</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Total Assets</strong></td>
</tr>
</tbody>
</table>

**NET POSITION**

| Held in Trust for Pension Benefits | $91,988,134 |

The notes to the financial statements are an integral part of this statement.
## The City of Winter Park, Florida
### Statement of Changes in Net Position
#### Fiduciary Funds
##### For the Year Ended September 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>Employee Retirement Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADDITIONS</strong></td>
<td></td>
</tr>
<tr>
<td>Contributions:</td>
<td></td>
</tr>
<tr>
<td>Employer Contributions</td>
<td>$ 4,290,742</td>
</tr>
<tr>
<td>Employee Contributions</td>
<td>595,408</td>
</tr>
<tr>
<td><strong>Total Contributions</strong></td>
<td>4,886,150</td>
</tr>
</tbody>
</table>

**Investment Income:**

- Net Increase in Fair Value of Investments: 8,040,288
- Interest and Dividends: 592,290

**Less Investment Expenses:**

- Investment Management Fees: 136,346
- Custodian Fees: 99,418

**Net Investment Income**: 8,396,814

**Total Additions**: 13,282,964

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>4,439,550</td>
</tr>
<tr>
<td>Refunds of Contributions</td>
<td>20,613</td>
</tr>
<tr>
<td>Administrative Expense</td>
<td>136,602</td>
</tr>
<tr>
<td><strong>Total Deductions</strong></td>
<td>4,596,765</td>
</tr>
</tbody>
</table>

**Change in Net Position**: 8,686,199

**Net Position - Beginning**: 83,301,935

**Net Position - Ending**: $ 91,988,134

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

<table>
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<th>Topic</th>
<th>Note(s)</th>
</tr>
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<td>10A &amp; 12</td>
</tr>
<tr>
<td>Budgetary</td>
<td>1D</td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>1F</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>1K, 1R &amp; 4</td>
</tr>
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<td>Capital Lease Obligations</td>
<td>13A</td>
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<tr>
<td>Commitments and Contingencies</td>
<td>18</td>
</tr>
<tr>
<td>Community Redevelopment Agency</td>
<td>1A, 1C, 8 &amp; 11</td>
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<tr>
<td>Compensated Absences</td>
<td>1O</td>
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<tr>
<td>Deferred Outflows/Inflows of Resources</td>
<td>1L &amp; 19</td>
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<tr>
<td>Deferred/Unearned Revenues</td>
<td>1M</td>
</tr>
<tr>
<td>Deposits</td>
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</tr>
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<td>Encumbrances and Commitments</td>
<td>18B</td>
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<td>Electric Services</td>
<td>1C, 10 &amp; 11</td>
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<td>Fund Balances</td>
<td>1Q</td>
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<tr>
<td>General Obligation Bonds</td>
<td>6 &amp; 11</td>
</tr>
<tr>
<td>Interfunds</td>
<td>5 &amp; 15</td>
</tr>
<tr>
<td>Interlocal Agreements</td>
<td>18A</td>
</tr>
<tr>
<td>Inventories</td>
<td>1I</td>
</tr>
<tr>
<td>Investments</td>
<td>1F</td>
</tr>
<tr>
<td>Litigation</td>
<td>18D</td>
</tr>
<tr>
<td>Long-term Liabilities</td>
<td>1N, 1R &amp; 6-14</td>
</tr>
<tr>
<td>Non-Ad Valorem Revenue Notes</td>
<td>7 &amp; 11</td>
</tr>
<tr>
<td>Net Position</td>
<td>1D2, 1R &amp; 1S</td>
</tr>
<tr>
<td>Other Post Employment Benefits</td>
<td>17</td>
</tr>
<tr>
<td>Pension Plans</td>
<td>1C, 1P, 16 &amp; 18E</td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>1J</td>
</tr>
<tr>
<td>Prior Period Adjustment</td>
<td>19</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>1H</td>
</tr>
<tr>
<td>Receivables</td>
<td>1G, 2 &amp; 3</td>
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<td>Reporting Entity</td>
<td>1A</td>
</tr>
<tr>
<td>Risk Management</td>
<td>18C</td>
</tr>
<tr>
<td>Summary of Significant Accounting Policies</td>
<td>1</td>
</tr>
<tr>
<td>Water &amp; Sewer</td>
<td>1C, 9 &amp; 11</td>
</tr>
</tbody>
</table>
THE CITY OF WINTER PARK, FLORIDA
Notes to Financial Statements
September 30, 2014

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 position 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 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.

Surpluses or deficits in the Internal Service Funds are allocated back to customers at the government-wide level Statement of Activities. This creates a reconciling item between the business-type activities column at the government-wide level and the proprietary fund statements at the fund level as reflected on the bottom of each statement.

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 funded by tax increment revenues from the Community Redevelopment Area.

**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, 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:**

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.

**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).


Expenditures of the Grant non-major special revenue fund exceeded the annual budget by $111,444. Revenues of this fund exceeded the annual budget by $129,239.
Expenditures of the Cemetery Trust non-major special revenue fund exceeded the annual budget by $15,713. Revenues of this fund exceeded the annual budget by $256,909.

2) **Deficit net position balances:**

The Fleet Maintenance Fund is accounted for as an internal service fund. At September 30, 2014, this fund had an $186,979 deficit net position 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, 2014, this fund had a $272,024 deficit net position 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 service pool which is considered by GASB to be a cash equivalent. The City considers cash equivalents to be highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased.

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 statements of cash flows, the City classifies its cash management pool (including restricted assets) along with the 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 Fund.
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, 2014 was $9,259,448 (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. For performance reports on the SBA’s underlying portfolio visit http://www.sbafla.com/fsb/PerformanceReports/tabid/1439/Default.aspx.

The City’s investment policy is governed by an ordinance adopted by the City Commission. Allowable investments include, the Local Government Surplus Trust Fund, 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, 2014:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Fair Value</th>
<th>Investment Maturities (in Years)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Less Than 1</td>
</tr>
<tr>
<td>U.S. Treasury Notes</td>
<td>$4,499,205</td>
<td></td>
</tr>
<tr>
<td>Government National Mortgage Assoc</td>
<td>4,826,036</td>
<td></td>
</tr>
<tr>
<td>Federal Farm Credit Bank</td>
<td>7,695,732</td>
<td></td>
</tr>
<tr>
<td>Federal Home Loan Bank</td>
<td>9,467,608</td>
<td></td>
</tr>
<tr>
<td>Federal Home Loan Mortgage Corp</td>
<td>7,056,723</td>
<td></td>
</tr>
<tr>
<td>Federal National Mortgage Association</td>
<td>10,483,898</td>
<td></td>
</tr>
<tr>
<td>Local Government Surplus Trust Fund</td>
<td>18,995</td>
<td></td>
</tr>
<tr>
<td>Pooled Investments</td>
<td>44,048,197</td>
<td>18,995</td>
</tr>
<tr>
<td>Carrying amount of deposits</td>
<td>9,259,448</td>
<td></td>
</tr>
<tr>
<td>Cash, Cash Equivalents &amp; Investments</td>
<td>53,307,645</td>
<td>9,278,443</td>
</tr>
<tr>
<td>Federal Farm Credit Bank</td>
<td>5,233,007</td>
<td></td>
</tr>
<tr>
<td>Federal Home Loan Bank</td>
<td>1,969,399</td>
<td></td>
</tr>
<tr>
<td>Federal Home Loan Mortgage Corp</td>
<td>319,277</td>
<td></td>
</tr>
<tr>
<td>Federal National Mortgage Association</td>
<td>422,899</td>
<td></td>
</tr>
<tr>
<td>Other Investments</td>
<td>7,944,582</td>
<td></td>
</tr>
<tr>
<td>Total Cash and Investments</td>
<td>$61,252,227</td>
<td>$9,278,443</td>
</tr>
</tbody>
</table>
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, 2014:
Credit Ratings for Investments in Debt Securities by the Police Officers’ Pension

<table>
<thead>
<tr>
<th>Amount Invested</th>
<th>Standard &amp; Poor’s Ratings</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Income Mutual Funds</td>
<td>$1,500,628</td>
<td>AAA</td>
</tr>
<tr>
<td>11,645</td>
<td>Other</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Fixed Income Mutual Funds</strong></td>
<td><strong>$1,512,273</strong></td>
<td></td>
</tr>
<tr>
<td>Corporate Bonds</td>
<td>$158,398</td>
<td>A</td>
</tr>
<tr>
<td>394,863</td>
<td>B</td>
<td>11%</td>
</tr>
<tr>
<td>487,378</td>
<td>BB</td>
<td>13%</td>
</tr>
<tr>
<td>189,546</td>
<td>BBB</td>
<td>5%</td>
</tr>
<tr>
<td>28,641</td>
<td>CCC</td>
<td>1%</td>
</tr>
<tr>
<td>906,284</td>
<td>Not Rated</td>
<td>25%</td>
</tr>
<tr>
<td><strong>Total Corporate Bonds</strong></td>
<td><strong>$2,165,110</strong></td>
<td></td>
</tr>
</tbody>
</table>

Credit Ratings for Investments in Debt Securities by the Firefighters’ Pension

<table>
<thead>
<tr>
<th>Amount Invested</th>
<th>Standard &amp; Poor’s Ratings</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Income Mutual Funds</td>
<td>$1,683,007</td>
<td>AAA</td>
</tr>
<tr>
<td>13,060</td>
<td>Other</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Fixed Income Mutual Funds</strong></td>
<td><strong>$1,696,067</strong></td>
<td></td>
</tr>
<tr>
<td>Corporate Bonds</td>
<td>$235,935</td>
<td>A</td>
</tr>
<tr>
<td>516,071</td>
<td>B</td>
<td>11%</td>
</tr>
<tr>
<td>588,712</td>
<td>BB</td>
<td>13%</td>
</tr>
<tr>
<td>432,508</td>
<td>BBB</td>
<td>9%</td>
</tr>
<tr>
<td>10,119</td>
<td>CCC</td>
<td>0%</td>
</tr>
<tr>
<td>1,238,591</td>
<td>Not Rated</td>
<td>26%</td>
</tr>
<tr>
<td><strong>Total Corporate Bonds</strong></td>
<td><strong>$3,021,936</strong></td>
<td></td>
</tr>
</tbody>
</table>

**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, 2014 was 4.0923. A debt service millage was also in effect of 0.3096 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, 2014. The costs of governmental fund type prepaid items are recorded using the consumption method, that is, as expenditures when consumed rather than when purchased.
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:

<table>
<thead>
<tr>
<th>Years</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>7 - 50</td>
<td>Buildings</td>
</tr>
<tr>
<td>10 - 50</td>
<td>Streets and drainage</td>
</tr>
<tr>
<td>10 - 50</td>
<td>Improvements other than buildings</td>
</tr>
<tr>
<td>2 - 20</td>
<td>Machinery and furniture</td>
</tr>
<tr>
<td>2 - 10</td>
<td>Vehicles (including heavy equipment)</td>
</tr>
<tr>
<td>30 - 50</td>
<td>Water &amp; sewer lines</td>
</tr>
<tr>
<td>30 - 50</td>
<td>Electric</td>
</tr>
</tbody>
</table>

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 (now known as Duke Energy) 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. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position and proprietary funds statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

M. UNAVAILABLE REVENUES:

Unavailable revenues are recorded on the governmental fund balance sheet in the amount of $2,143,996. Of this amount, $1,789,943 represents amounts that are deferred solely because they are not yet considered to be available. The remaining $354,053 is shown as unearned revenue on the government-wide Statement of Net Position. 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 position.

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.
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 government through formal action of City Commission. Such formal action may be in the form of an ordinance or resolution and may only be modified or rescinded by taking the same formal action that imposed the original constraint. These commitments must be in place prior to September 30.

- Assigned – includes amounts that are intended to be used for specific purposes that are neither restricted nor committed. Assignments may be made by City Commission or management based on the purpose of the fund.

- Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories.

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 unassigned fund 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 INVESTMENT IN CAPITAL ASSETS COMPONENT OF NET POSITION:

Net investment in capital assets component of net position consisted of the following components as of September 30, 2014:

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital assets, net</td>
<td>$ 80,329,221</td>
<td>$ 182,153,807</td>
</tr>
<tr>
<td>Related debt, net</td>
<td>(25,115,582)</td>
<td>(132,910,168)</td>
</tr>
<tr>
<td>Unspent proceeds from capital</td>
<td>-</td>
<td>3,457,928</td>
</tr>
<tr>
<td>related debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$ 55,213,639</strong></td>
<td><strong>$ 52,701,567</strong></td>
</tr>
</tbody>
</table>

S. RESTRICTED COMPONENT OF NET POSITION:

Restricted component of net position 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, 2014 were as follows:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Accounts Receivable</th>
<th>Allowance for Uncollectibles</th>
<th>Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 2,542,798</td>
<td>$ 1,563,113</td>
<td>$ 979,685</td>
</tr>
<tr>
<td>Community Redevelopment Fund</td>
<td>21,200</td>
<td>200</td>
<td>21,000</td>
</tr>
<tr>
<td>Non-Major Governmental Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designations Trust Fund</td>
<td>23,248</td>
<td>22,898</td>
<td>350</td>
</tr>
<tr>
<td>Stormwater Utility Fund</td>
<td>196,367</td>
<td>66</td>
<td>196,301</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>3,494</td>
<td>-</td>
<td>3,494</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>239,759</td>
<td>-</td>
<td>239,759</td>
</tr>
<tr>
<td>Enterprise Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water and Sewer Fund</td>
<td>1,376,268</td>
<td>149,161</td>
<td>1,227,107</td>
</tr>
<tr>
<td>Electric Services Fund</td>
<td>3,915,718</td>
<td>135,975</td>
<td>3,779,743</td>
</tr>
<tr>
<td>Internal Service Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fleet Maintenance Fund</td>
<td>11,240</td>
<td>-</td>
<td>11,240</td>
</tr>
<tr>
<td>Employee Insurance Fund</td>
<td>22,819</td>
<td>4,136</td>
<td>18,683</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$ 8,352,911</strong></td>
<td><strong>$ 1,875,549</strong></td>
<td><strong>$ 6,477,362</strong></td>
</tr>
</tbody>
</table>
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, 2014 were as follows:

<table>
<thead>
<tr>
<th>Principal</th>
<th>Interest Receivable</th>
<th>Deferred Receivable</th>
<th>Interest Receivable</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Major Governmental Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designations Trust Fund:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Street bricking improvements</td>
<td>6.00%</td>
<td>$92,461</td>
<td>$92,288</td>
<td>$9,470</td>
</tr>
<tr>
<td>Debt Service Fund:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Park Avenue Improvements</td>
<td>1.57%</td>
<td>56,342</td>
<td>338,052</td>
<td>18,669</td>
</tr>
<tr>
<td>Orange Avenue Improvements</td>
<td>2.09%</td>
<td>95,183</td>
<td>1,142,194</td>
<td>159,317</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$151,525</td>
<td>$1,480,246</td>
<td>$177,986</td>
<td>$1,809,757</td>
</tr>
<tr>
<td><strong>Business-Type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Major Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electric Services Fund:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undergrounding electric and cable utilities</td>
<td>4.00% &amp; 4.25%</td>
<td>$319,917</td>
<td>-</td>
<td>$55,806</td>
</tr>
</tbody>
</table>
### 4. Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2014:

<table>
<thead>
<tr>
<th>Governmental Activities:</th>
<th>Beginning Balance</th>
<th>Increases</th>
<th>Decreases</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital assets, not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$15,136,501</td>
<td>$2,075,894</td>
<td></td>
<td>$17,212,395</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>$4,408,105</td>
<td>-</td>
<td>(4,983,158)</td>
<td>$1,424,947</td>
</tr>
<tr>
<td>Total capital assets, not being depreciated</td>
<td>$19,544,606</td>
<td>$2,075,894</td>
<td>(4,983,158)</td>
<td>$16,637,342</td>
</tr>
<tr>
<td>Capital assets, being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>$41,658,450</td>
<td>1,414,188</td>
<td>-</td>
<td>$43,072,638</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>$16,697,749</td>
<td>9,323</td>
<td>-</td>
<td>$17,101,558</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>$19,404,145</td>
<td>353,162</td>
<td>(42,920)</td>
<td>$19,714,387</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>$723,459</td>
<td>-</td>
<td>-</td>
<td>$723,459</td>
</tr>
<tr>
<td>Vehicles</td>
<td>$17,914,308</td>
<td>1,353,369</td>
<td>(981,415)</td>
<td>$18,286,262</td>
</tr>
<tr>
<td>Streets and drainage</td>
<td>$57,711,938</td>
<td>3,268,003</td>
<td>-</td>
<td>$60,979,941</td>
</tr>
<tr>
<td>Total capital assets being depreciated</td>
<td>$154,110,049</td>
<td>6,398,045</td>
<td>(1,024,335)</td>
<td>$159,483,759</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>$(17,702,410)</td>
<td>(1,302,548)</td>
<td>419</td>
<td>$(19,004,539)</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>$(12,107,461)</td>
<td>(3,643)</td>
<td>-</td>
<td>$(12,111,104)</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>$(15,281,154)</td>
<td>(800,317)</td>
<td>43,516</td>
<td>$(16,037,955)</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>$(705,323)</td>
<td>(14,462)</td>
<td>-</td>
<td>$(719,785)</td>
</tr>
<tr>
<td>Vehicles</td>
<td>$(12,997,559)</td>
<td>(11,258,812)</td>
<td>-</td>
<td>$(24,256,371)</td>
</tr>
<tr>
<td>Streets and drainage</td>
<td>$(33,514,147)</td>
<td>(1,352,676)</td>
<td>-</td>
<td>$(34,866,823)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>$(92,308,054)</td>
<td>(4,385,304)</td>
<td>901,478</td>
<td>$(95,791,880)</td>
</tr>
<tr>
<td>Total capital assets, being depreciated, net</td>
<td>$61,801,995</td>
<td>2,012,741</td>
<td>(122,857)</td>
<td>$63,691,879</td>
</tr>
<tr>
<td>Business-type Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets, not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$12,194,774</td>
<td>-</td>
<td>-</td>
<td>$12,194,774</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>$8,834,432</td>
<td>2,619,033</td>
<td>(11,258,812)</td>
<td>$194,653</td>
</tr>
<tr>
<td>Total capital assets, not being depreciated</td>
<td>$21,029,206</td>
<td>2,619,033</td>
<td>(11,258,812)</td>
<td>$12,389,427</td>
</tr>
<tr>
<td>Capital assets, being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and production facilities</td>
<td>$3,506,065</td>
<td>-</td>
<td>-</td>
<td>$3,506,065</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>$6,167,051</td>
<td>235,398</td>
<td>(1,107)</td>
<td>$6,401,342</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>$42,657</td>
<td>-</td>
<td>-</td>
<td>$42,657</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>$204,510,834</td>
<td>18,044,542</td>
<td>-</td>
<td>$222,555,376</td>
</tr>
<tr>
<td>System acquisition costs</td>
<td>$19,844,093</td>
<td>41,750</td>
<td>-</td>
<td>$19,885,843</td>
</tr>
<tr>
<td>Sewer contract costs</td>
<td>$3,394,035</td>
<td>-</td>
<td>-</td>
<td>$3,394,035</td>
</tr>
<tr>
<td>Sewer capacity rights</td>
<td>$19,666,423</td>
<td>-</td>
<td>-</td>
<td>$19,666,423</td>
</tr>
<tr>
<td>Total capital assets, being depreciated</td>
<td>$257,131,158</td>
<td>18,321,690</td>
<td>(1,107)</td>
<td>$275,451,741</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and production facilities</td>
<td>$(2,988,074)</td>
<td>(54,244)</td>
<td>-</td>
<td>$(3,042,318)</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>$(5,782,208)</td>
<td>(418,721)</td>
<td>-</td>
<td>$(6,200,929)</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>$(42,128)</td>
<td>(114)</td>
<td>-</td>
<td>$(42,242)</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>$(75,149,328)</td>
<td>(5,322,414)</td>
<td>-</td>
<td>$(80,471,742)</td>
</tr>
<tr>
<td>System acquisition costs</td>
<td>$(5,592,272)</td>
<td>(660,177)</td>
<td>-</td>
<td>$(6,252,449)</td>
</tr>
<tr>
<td>Sewer contract costs</td>
<td>$(3,239,635)</td>
<td>(77,200)</td>
<td>-</td>
<td>$(3,316,835)</td>
</tr>
<tr>
<td>Sewer capacity rights</td>
<td>$(5,700,285)</td>
<td>(660,561)</td>
<td>-</td>
<td>$(6,360,846)</td>
</tr>
<tr>
<td>Total accumulated depreciation, net</td>
<td>$(98,493,930)</td>
<td>(7,193,431)</td>
<td>-</td>
<td>$(105,687,361)</td>
</tr>
<tr>
<td>Total capital assets, being depreciated, net</td>
<td>$158,637,228</td>
<td>11,128,259</td>
<td>-</td>
<td>$169,764,380</td>
</tr>
</tbody>
</table>

Business-type activities capital assets, net | $179,666,434 | $13,747,292 | (11,259,919) | $182,153,807 |
Depreciation expense was charged to governmental functions as follows:

<table>
<thead>
<tr>
<th>Function</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning</td>
<td>$3,505</td>
</tr>
<tr>
<td>Public Works</td>
<td>$1,832,440</td>
</tr>
<tr>
<td>Police</td>
<td>$373,938</td>
</tr>
<tr>
<td>Fire</td>
<td>$605,156</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>$565,344</td>
</tr>
</tbody>
</table>

Capital assets held by the City’s internal service funds are charged to the various functions based on their usage of the assets: $1,004,921

Total depreciation expense: $4,385,304

5. **Interfund Balances**

Interfund receivable and payable balances at September 30, 2014 consist of:

<table>
<thead>
<tr>
<th>Due From Other Funds</th>
<th>Due To Other Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major Funds:</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$246,699</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td>$70,563</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>-</td>
</tr>
<tr>
<td>Totals</td>
<td>$246,999</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Interest Rates and Dates</th>
<th>Final Maturity</th>
<th>Original Amount Issued</th>
<th>Amount Outstanding at 9/30/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2004</td>
<td>2.00% to 3.80% 1/1; 7/1</td>
<td>07/01/16</td>
<td>$3,795,000</td>
<td>$735,000</td>
</tr>
<tr>
<td>Series 2011</td>
<td>2.50% to 3.00% 1/1; 7/1</td>
<td>07/01/21</td>
<td>$6,955,000</td>
<td>$5,065,000</td>
</tr>
</tbody>
</table>

D. EARLY REDEMPTION:

<table>
<thead>
<tr>
<th>Description</th>
<th>Call Date</th>
<th>Call Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2004</td>
<td>Not subject to redemption</td>
<td>N/A</td>
</tr>
<tr>
<td>Series 2011</td>
<td>Not subject to redemption</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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 brickling.
The Orange Avenue Refunding Revenue Improvement Note, Series 2012A, 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 for a current refunding of the Orange Avenue Revenue Improvement Note, Series 2007, which were used to finance streetscaping improvements on Orange Avenue.

The Park Avenue Refunding Revenue Improvement Note, Series 2012B, 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 2012B were used for a current refunding of the Park Avenue Refunding Improvement Revenue Bonds, Series 2010. The original Park Avenue Revenue Improvement Note, Series 2004 was used to finance enhancements to the downtown area of Park Avenue.

NON-AD VALOREM REVENUE NOTES CONSIST OF THE FOLLOWING:

<table>
<thead>
<tr>
<th>Description</th>
<th>Interest Rates and Dates</th>
<th>Final Maturity</th>
<th>Original Amount Issued</th>
<th>Amount Outstanding at 9/30/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2006</td>
<td>3.62%; 1/1; 7/1</td>
<td>07/01/16</td>
<td>$4,360,000</td>
<td>$1,006,877</td>
</tr>
<tr>
<td>Series 2012A</td>
<td>2.09%</td>
<td>07/01/28</td>
<td>$1,870,000</td>
<td>$1,760,000</td>
</tr>
<tr>
<td>Series 2012B</td>
<td>1.57%</td>
<td>07/01/21</td>
<td>$2,060,000</td>
<td>$1,605,000</td>
</tr>
</tbody>
</table>

B. EARLY REDEMPTION:

<table>
<thead>
<tr>
<th>Description</th>
<th>Call Date</th>
<th>Call Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2006</td>
<td>Note may be prepaid</td>
<td>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</td>
</tr>
<tr>
<td>Series 2012A</td>
<td>Note may be prepaid</td>
<td>The Note contains a make whole call provision</td>
</tr>
<tr>
<td>Series 2012B</td>
<td>Note may be prepaid</td>
<td>The Note contains a make whole call provision</td>
</tr>
</tbody>
</table>
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.

Total principal and interest remaining on the notes is $16,257,169, payable through January 2026. For the current year, principal and interest paid and total incremental tax revenue was $1,486,425 and $2,127,789, respectively.

**A. COMMUNITY REDEVELOPMENT AGENCY NOTES CONSIST OF THE FOLLOWING:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Interest Rates and Dates</th>
<th>Final Maturity</th>
<th>Original Amount Issued</th>
<th>Amount Outstanding at 9/30/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2006</td>
<td>3.89%, 1/1; 7/1</td>
<td>01/01/25</td>
<td>$2,155,000</td>
<td>$1,470,000</td>
</tr>
<tr>
<td>Series 2010</td>
<td>4.48%, 1/1; 7/1</td>
<td>01/01/26</td>
<td>$8,100,000</td>
<td>$6,610,000</td>
</tr>
<tr>
<td>Series 2012</td>
<td>1.99%</td>
<td>01/01/25</td>
<td>$5,870,000</td>
<td>$5,375,000</td>
</tr>
</tbody>
</table>

**B. EARLY REDEMPTION:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Call Date</th>
<th>Call Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2006</td>
<td>Not subject to redemption</td>
<td>N/A</td>
</tr>
<tr>
<td>Series 2010</td>
<td>Notes may be prepaid</td>
<td>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</td>
</tr>
<tr>
<td>Series 2012</td>
<td>Note may be prepaid</td>
<td>The Note contains a make whole call provision</td>
</tr>
</tbody>
</table>
9. **Water and Sewer Revenue Bonds**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Interest Rates and Dates</th>
<th>Final Maturity</th>
<th>Original Amount Issued</th>
<th>Amount Outstanding at 9/30/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water &amp; Sewer Revenue Bonds, Series 2009</td>
<td>3.00% to 5.00%</td>
<td>12/01/34</td>
<td>$45,685,000</td>
<td>$40,570,000</td>
</tr>
<tr>
<td>Water &amp; Sewer Revenue Bonds, Series 2010</td>
<td>4.08%</td>
<td>12/01/30</td>
<td>$16,500,000</td>
<td>$16,500,000</td>
</tr>
<tr>
<td>Water &amp; Sewer Refunding Revenue Bonds, Series 2011</td>
<td>2.00% to 5.00%</td>
<td>12/01/21</td>
<td>$14,155,000</td>
<td>$12,795,000</td>
</tr>
</tbody>
</table>

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 $105,223,889. Principal and interest paid for the current year and total net revenues were $5,882,863 and $11,876,114, respectively.

B. **BOND COVENANTS:**

The Water and Sewer Revenue Bonds, Series 2009, Series 2010 and Series 2011, 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:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Call Date</th>
<th>Call Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2009</td>
<td>12/01/19 and thereafter</td>
<td>100%</td>
</tr>
<tr>
<td>Series 2010</td>
<td>Anytime</td>
<td>Subject to Prepayment Premium prior to 12/22/2020; 100% thereafter</td>
</tr>
<tr>
<td>Series 2011</td>
<td>Anytime</td>
<td>Not subject to redemption prior to stated date of maturity</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Interest Rates and Dates</th>
<th>Final Maturity</th>
<th>Original Amount Issued</th>
<th>Amount Outstanding at 9/30/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Revenue Bonds, Series 2005A</td>
<td>Variable rates*; Payable weekly</td>
<td>10/01/33</td>
<td>$42,025,000</td>
<td>$7,445,000</td>
</tr>
<tr>
<td>Electric Revenue Bonds, Series 2007</td>
<td>3.375% to 4.25%; 4/1; 10/1</td>
<td>10/01/37</td>
<td>$22,135,000</td>
<td>$20,290,000</td>
</tr>
<tr>
<td>Electric Revenue Bonds, Series 2009A</td>
<td>2.000% to 5.000%; 4/1;10/1</td>
<td>10/01/35</td>
<td>$28,020,000</td>
<td>$25,600,000</td>
</tr>
<tr>
<td>Electric Revenue Bonds, Series 2009B</td>
<td>2.000% to 5.000%; 4/1;10/1</td>
<td>10/01/35</td>
<td>$6,965,000</td>
<td>$6,490,000</td>
</tr>
<tr>
<td>Electric Revenue Bonds, Series 2010</td>
<td>3.20%</td>
<td>10/01/35</td>
<td>$5,245,000</td>
<td>$4,690,000</td>
</tr>
<tr>
<td>Electric Revenue Bonds, Series 2014</td>
<td>2.74%</td>
<td>10/01/33</td>
<td>$7,680,000</td>
<td>$7,680,000</td>
</tr>
</tbody>
</table>

* Variable rates ranged from 0.261% - .313% for the fiscal year ended September 30, 2014. The average rate was .277%. 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 $110,409,921. Principal and interest paid for the current year and total customer net revenues were $12,139,133 and $12,676,446, respectively.
B. BOND COVENANTS:


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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Call Date</th>
<th>Call Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Series 2005A</td>
<td>On any interest payment date</td>
<td>100%</td>
</tr>
<tr>
<td>Series 2007</td>
<td>10/01/17 and thereafter</td>
<td>100%</td>
</tr>
<tr>
<td>Series 2009A</td>
<td>10/01/19 and thereafter</td>
<td>100%</td>
</tr>
<tr>
<td>Series 2009B</td>
<td>10/01/19 and thereafter</td>
<td>100%</td>
</tr>
<tr>
<td>Series 2010</td>
<td>Any payment date</td>
<td>101%</td>
</tr>
<tr>
<td>Series 2014</td>
<td>10/01/22 and thereafter</td>
<td>100%</td>
</tr>
</tbody>
</table>
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, 2014 are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th></th>
<th>Community Redevelopment Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Obligation Bonds</td>
<td>Non-Ad Valorem Revenue Notes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Principal</td>
</tr>
<tr>
<td>2015</td>
<td>$1,020,000</td>
<td>$179,520</td>
<td>$824,488</td>
</tr>
<tr>
<td>2016</td>
<td>$1,055,000</td>
<td>$146,400</td>
<td>$852,389</td>
</tr>
<tr>
<td>2017</td>
<td>$700,000</td>
<td>$111,750</td>
<td>$335,000</td>
</tr>
<tr>
<td>2018</td>
<td>$725,000</td>
<td>$90,750</td>
<td>$340,000</td>
</tr>
<tr>
<td>2019</td>
<td>$745,000</td>
<td>$69,000</td>
<td>$350,000</td>
</tr>
<tr>
<td>2020 – 2024</td>
<td>$1,555,000</td>
<td>$70,350</td>
<td>$560,000</td>
</tr>
<tr>
<td>2025 – 2028</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td>$5,800,000</td>
<td>$667,770</td>
<td>$4,371,877</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Business-type Activities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Water &amp; Sewer Bonds</td>
<td>Electric Services Bonds</td>
</tr>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2015</td>
<td>$2,780,000</td>
<td>$3,086,813</td>
</tr>
<tr>
<td>2016</td>
<td>$2,890,000</td>
<td>$2,973,463</td>
</tr>
<tr>
<td>2017</td>
<td>$3,010,000</td>
<td>$2,855,463</td>
</tr>
<tr>
<td>2018</td>
<td>$3,130,000</td>
<td>$2,732,663</td>
</tr>
<tr>
<td>2019</td>
<td>$3,255,000</td>
<td>$2,604,963</td>
</tr>
<tr>
<td>2020 – 2024</td>
<td>$15,090,000</td>
<td>$11,057,172</td>
</tr>
<tr>
<td>2025 – 2029</td>
<td>$19,130,000</td>
<td>$7,267,179</td>
</tr>
<tr>
<td>2030 – 2034</td>
<td>$17,500,000</td>
<td>$7,041,173</td>
</tr>
<tr>
<td>2035 – 2038</td>
<td>$3,080,000</td>
<td>$77,000</td>
</tr>
<tr>
<td>Totals</td>
<td>$69,865,000</td>
<td>$35,358,889</td>
</tr>
</tbody>
</table>
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, 2014 were as follows:

<table>
<thead>
<tr>
<th>Business-type Activities:</th>
<th>Total Interest Costs Incurred</th>
<th>Interest Costs Capitalized</th>
<th>Net Interest Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water and Sewer</td>
<td>$3,513,611</td>
<td>$123,828</td>
<td>$3,389,783</td>
</tr>
<tr>
<td>Electric Services</td>
<td>$3,203,433</td>
<td>$123,958</td>
<td>$3,079,475</td>
</tr>
<tr>
<td>Total business-type activities</td>
<td>$6,717,044</td>
<td>$247,786</td>
<td>$6,469,258</td>
</tr>
</tbody>
</table>

12. Bond Refunding Transactions

On June 13, 2014 the City refunded $7,815,000 in outstanding Electric Revenue Bonds, Series 2005A with proceeds from the Electric Refunding Revenue Bond, Series 2014. This left $7,445,000 from the 2005A series bonds outstanding as of September 30, 2014. This refunding transaction was undertaken to achieve net present value savings of $412,500 and reduce future debt service payments by $581,000. The Series 2005A bonds refunded were auction rate bonds that bore interest at 175% of the 30 day LIBOR rate. The average rates for the past ten years was used for purposes of projecting future debt service on the 2005A bonds for the debt service and present value savings computations. There was a gain on the refunding that was considered immaterial to report as a deferred inflow and was instead recognized in the current period.
13. Other Long-Term Liabilities

A. CAPITAL LEASE OBLIGATIONS:

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 was completed in 2011 at a cumulative cost of $2,489,592. As of September 30, 2014, accumulated depreciation on these improvements was $169,430, leaving a net book value of $2,320,162. 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:

<table>
<thead>
<tr>
<th>Year</th>
<th>Principal</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$157,150</td>
<td>$39,451</td>
</tr>
<tr>
<td>2016</td>
<td>161,999</td>
<td>34,603</td>
</tr>
<tr>
<td>2017</td>
<td>166,998</td>
<td>29,605</td>
</tr>
<tr>
<td>2018</td>
<td>172,150</td>
<td>24,453</td>
</tr>
<tr>
<td>2019</td>
<td>177,461</td>
<td>19,142</td>
</tr>
<tr>
<td>2020-2022</td>
<td>516,199</td>
<td>23,899</td>
</tr>
<tr>
<td>Totals</td>
<td>$1,351,957</td>
<td>$171,153</td>
</tr>
</tbody>
</table>

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, 2014 was as follows:

<table>
<thead>
<tr>
<th>Governmental activities:</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation bonds</td>
<td>$6,795,000</td>
<td>-</td>
<td>(995,000)</td>
<td>$5,800,000</td>
<td>$1,020,000</td>
</tr>
<tr>
<td>Unamortized discount</td>
<td>5,588</td>
<td>-</td>
<td>1,863</td>
<td>(3,725)</td>
<td>-</td>
</tr>
<tr>
<td>Unamortized premium</td>
<td>216,907</td>
<td>-</td>
<td>(28,293)</td>
<td>188,614</td>
<td>-</td>
</tr>
<tr>
<td>Non-ad valorem revenue notes</td>
<td>5,174,090</td>
<td>-</td>
<td>(802,213)</td>
<td>4,371,877</td>
<td>824,488</td>
</tr>
<tr>
<td>CRA notes</td>
<td>14,465,000</td>
<td>-</td>
<td>(1,010,000)</td>
<td>13,455,000</td>
<td>1,055,000</td>
</tr>
<tr>
<td>Capital lease obligations</td>
<td>1,513,264</td>
<td>-</td>
<td>(161,307)</td>
<td>1,351,957</td>
<td>157,150</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>3,871,944</td>
<td>-</td>
<td>(306,153)</td>
<td>3,565,791</td>
<td>812,244</td>
</tr>
<tr>
<td><strong>Governmental activity</strong></td>
<td><strong>32,030,617</strong></td>
<td><strong>$ (3,301,103)</strong></td>
<td><strong>28,729,514</strong></td>
<td><strong>$ 3,868,882</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business-type activities:</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds payable:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue bonds</td>
<td>$146,660,000</td>
<td>7,680,000</td>
<td>(12,280,000)</td>
<td>$142,060,000</td>
<td>$4,515,000</td>
</tr>
<tr>
<td>Unamortized discount</td>
<td>(607,185)</td>
<td>-</td>
<td>74,185</td>
<td>(533,000)</td>
<td>-</td>
</tr>
<tr>
<td>Unamortized premium</td>
<td>2,095,432</td>
<td>-</td>
<td>(232,273)</td>
<td>1,863,159</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>654,537</td>
<td>15,198</td>
<td>-</td>
<td>669,735</td>
<td>205,356</td>
</tr>
<tr>
<td><strong>Business-type activity</strong></td>
<td><strong>148,802,784</strong></td>
<td><strong>7,695,198</strong></td>
<td><strong>(12,438,088)</strong></td>
<td><strong>144,059,894</strong></td>
<td><strong>4,720,356</strong></td>
</tr>
</tbody>
</table>

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, $21,992 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, 2014 were as follows:

<table>
<thead>
<tr>
<th>Recipient Fund</th>
<th>Transferring Fund</th>
<th>Amount</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General</td>
<td>Water and Sewer</td>
<td>$2,021,100</td>
<td>Contribution of 15% on average annual non-sewer revenues for the thirty six months ended March 31, 2012 as stipulated in City Ordinance 2752-08</td>
</tr>
<tr>
<td>General</td>
<td>Electric Services</td>
<td>2,652,117</td>
<td>Transfer of electric franchise fee equivalent (6% of charges for electric service) as stipulated in City Ordinance 2617-05</td>
</tr>
<tr>
<td>General</td>
<td>Cemetery Trust</td>
<td>256,413</td>
<td>Transfer to cover the cost of operating and maintaining Palm and Pineywood Cemeteries</td>
</tr>
<tr>
<td>General</td>
<td>Vehicle Replacement</td>
<td>150,000</td>
<td>Return a portion of previous General Fund payments to the Vehicle Replacement Fund in excess of near term capital needs</td>
</tr>
<tr>
<td>General</td>
<td>Designations Trust</td>
<td>24,736</td>
<td>Funding for removal of dead trees</td>
</tr>
<tr>
<td><strong>Total transfers to General Fund</strong></td>
<td></td>
<td><strong>$5,104,366</strong></td>
<td></td>
</tr>
<tr>
<td>Community Redevelopment Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Redevelopment</td>
<td>Designations</td>
<td>50,000</td>
<td>Funding for Rollins College contribution to Orange Avenue Project</td>
</tr>
<tr>
<td>Community Redevelopment</td>
<td>General</td>
<td>1,021,174</td>
<td>Tax increment revenue payment to Community Redevelopment Agency</td>
</tr>
<tr>
<td><strong>Total transfers to Community Redevelopment Fund</strong></td>
<td></td>
<td><strong>$1,071,174</strong></td>
<td></td>
</tr>
<tr>
<td>Nonmajor Governmental Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Projects</td>
<td>General</td>
<td>$1,031,000</td>
<td>Funding for various capital projects</td>
</tr>
<tr>
<td>Debt Service</td>
<td>General</td>
<td>906,474</td>
<td>Principal and interest due on various debt instruments</td>
</tr>
<tr>
<td>Designations Trust</td>
<td>General</td>
<td>127,646</td>
<td>Set aside 10% of growth in General Fund balance for purposes of future park space acquisitions.</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>Designations</td>
<td>75,000</td>
<td>Fund Athletic Field Lighting thru money received from Cell Towers</td>
</tr>
<tr>
<td>Debt Service</td>
<td>Community Redevelopment</td>
<td>542,693</td>
<td>Savings on Orange Avenue Streetscape to reduce future assessments to property owners</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>Water and Sewer</td>
<td>72,500</td>
<td>Funding for future replacement of roofing, air conditioning and flooring in facilities used for water and sewer operations at the Public Works Complex</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>Electric Services</td>
<td>37,500</td>
<td>Funding for future replacement of roofing, air conditioning and flooring in facilities used for water and sewer operations at the Public Works Complex</td>
</tr>
<tr>
<td><strong>Total transfers to nonmajor governmental funds</strong></td>
<td></td>
<td><strong>$2,792,813</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total transfers out to other funds</strong></td>
<td></td>
<td><strong>$8,968,353</strong></td>
<td></td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th></th>
<th>Police Pension Fund</th>
<th>Firefighter Pension Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual required contribution (ARC)</td>
<td>$2,261,252</td>
<td>$1,977,240</td>
</tr>
<tr>
<td>Interest on net pension obligation (NPO)</td>
<td>22,861</td>
<td>23,429</td>
</tr>
<tr>
<td>Adjustment to ARC</td>
<td>(25,191)</td>
<td>(21,532)</td>
</tr>
<tr>
<td>Annual pension cost (APC)</td>
<td>$2,258,922</td>
<td>$1,979,137</td>
</tr>
<tr>
<td>City and net State contributions</td>
<td>(2,261,252)</td>
<td>(1,977,240)</td>
</tr>
<tr>
<td>Increase (Decrease) in NPO</td>
<td>(2,330)</td>
<td>1,897</td>
</tr>
<tr>
<td>NPO beginning of year</td>
<td>277,106</td>
<td>302,304</td>
</tr>
<tr>
<td><strong>NPO end of year</strong></td>
<td><strong>$274,776</strong></td>
<td><strong>$304,201</strong></td>
</tr>
</tbody>
</table>
Three-Year Trend Information
Police Pension Fund

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th>Annual Pension Cost (APC)</th>
<th>Percentage of APC Contributed</th>
<th>Net Pension Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30, 2014</td>
<td>$2,258,922</td>
<td>100%</td>
<td>$274,776</td>
</tr>
<tr>
<td>September 30, 2013</td>
<td>$2,012,331</td>
<td>107%</td>
<td>277,106</td>
</tr>
<tr>
<td>September 30, 2012</td>
<td>$1,691,934</td>
<td>109%</td>
<td>420,741</td>
</tr>
</tbody>
</table>

Three-Year Trend Information
Firefighter Pension Fund

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th>Annual Pension Cost (APC)</th>
<th>Percentage of APC Contributed</th>
<th>Net Pension Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30, 2014</td>
<td>$1,979,137</td>
<td>100%</td>
<td>$304,201</td>
</tr>
<tr>
<td>September 30, 2013</td>
<td>$1,960,656</td>
<td>101%</td>
<td>302,304</td>
</tr>
<tr>
<td>September 30, 2012</td>
<td>$1,713,249</td>
<td>108%</td>
<td>327,204</td>
</tr>
</tbody>
</table>

Funded Status and Funding Progress as of October 1, 2013 Actuarial Valuation

<table>
<thead>
<tr>
<th>Fund</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Unfunded AAL (UAAL)</th>
<th>Funded Ratio</th>
<th>Covered Payroll</th>
<th>UAAL as a Percentage of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Pension</td>
<td>$38,990,000</td>
<td>$53,492,000</td>
<td>$14,502,000</td>
<td>72.9%</td>
<td>$3,898,000</td>
<td>372.0%</td>
</tr>
<tr>
<td>Firefighter Pension</td>
<td>$40,391,000</td>
<td>$48,241,000</td>
<td>$7,850,000</td>
<td>83.7%</td>
<td>$4,050,000</td>
<td>193.8%</td>
</tr>
</tbody>
</table>

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, 2014 to be reserved for the police and firefighter pension funds are $44,295,377 and $47,692,757, respectively.
The following schedule is derived from the respective actuarial reports and City information for the two pension plans as of October 1, 2012 and with regard to contributions for fiscal year 2013/2014, based on the October 1, 2012 actuarial reports:

### ACCOUNTING POLICIES AND PLAN

<table>
<thead>
<tr>
<th>Assets:</th>
<th><strong>Police</strong></th>
<th><strong>Firefighter</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Authority</td>
<td>Special Act of Legislation</td>
<td>Special Act of Legislation</td>
</tr>
<tr>
<td>Basis of Accounting</td>
<td>Accrual</td>
<td>Accrual</td>
</tr>
<tr>
<td>Assets Valuation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reporting</td>
<td>Fair Value</td>
<td>Fair Value</td>
</tr>
<tr>
<td>Actuarial Valuation</td>
<td>Actuarial Value</td>
<td>Actuarial Value</td>
</tr>
<tr>
<td>Legal Reserves</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Long-Term Receivables</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Internal/Participant Loans</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Non-governmental investment in excess of 10%</td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

### MEMBERSHIP AND PLAN PROVISIONS:

#### Members:

<table>
<thead>
<tr>
<th>Active Participants:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Vested</td>
<td>34</td>
<td>34</td>
</tr>
<tr>
<td>Non Vested</td>
<td>32</td>
<td>27</td>
</tr>
<tr>
<td>Service Retirees and Beneficiaries</td>
<td>54</td>
<td>31</td>
</tr>
<tr>
<td>Disability Retirees</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Terminated Vested</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Deferred Retired Option Plan</td>
<td>10</td>
<td>13</td>
</tr>
</tbody>
</table>

### NORMAL RETIREMENT BENEFITS:

<table>
<thead>
<tr>
<th>Eligibility</th>
<th>All Police Officers</th>
<th>All Uniformed Firefighters</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age/Years of Service – Normal</td>
<td>Earlier of: 20 years service, or age 55 w/10 yrs service</td>
<td>Earlier of: 20 years service, or age 55 w/10 yrs service</td>
</tr>
<tr>
<td>Age/Years of Service – Early Normal (1)</td>
<td>Age 50 w/10 years service</td>
<td>Age 50 w/10 years service</td>
</tr>
<tr>
<td>Early</td>
<td>3% of Average Final Compensation (AFC) times credited service</td>
<td>3% of Average Final Compensation (AFC) times credited service</td>
</tr>
<tr>
<td>Delayed</td>
<td>Same as Normal except reduced by 3% per year early</td>
<td>Same as Normal except reduced by 3% per year early</td>
</tr>
<tr>
<td>Normal Form</td>
<td>Computed the same as Normal</td>
<td>Benefit continues to accrue</td>
</tr>
<tr>
<td>Years to vest</td>
<td>10 years certain and life thereafter</td>
<td>10 years certain and life thereafter</td>
</tr>
<tr>
<td>Cost of living adjustment (COLA)</td>
<td>Participants who terminate employment on or after October 1, 2002 are entitled to a 3% annual COLA on benefit payments beginning at age 60</td>
<td>Participants who terminate employment on or after October 1, 2002 are entitled to a 3% annual COLA on benefit payments beginning at age 60</td>
</tr>
</tbody>
</table>
### DISABILITY BENEFITS:

<table>
<thead>
<tr>
<th>Service Incurred</th>
<th>Police</th>
<th>Firefighter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disability Benefits</td>
<td>Accrued benefit, but not less than 42% of AFC</td>
<td>Accrued benefit, but not less than 42% of AFC</td>
</tr>
<tr>
<td>Non-line of Duty:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eligibility:</td>
<td>10 or more yrs of credited service; totally and permanently disabled</td>
<td>10 or more yrs of credited service; totally and permanently disabled</td>
</tr>
<tr>
<td>Benefit</td>
<td>Accrued benefit, but not less than 25% of AFC</td>
<td>Accrued benefit, but not less than 25% of AFC</td>
</tr>
</tbody>
</table>

### PRE-RETIREMENT DEATH BENEFITS:

<table>
<thead>
<tr>
<th>Service Incurred</th>
<th>Police</th>
<th>Firefighter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement Death Benefits</td>
<td>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</td>
<td>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</td>
</tr>
<tr>
<td>Non-Service Incurred:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eligible for Normal Retirement</td>
<td>Determined as though had retired on date of death (3)</td>
<td>Determined as though had retired on date of death (3)</td>
</tr>
<tr>
<td>Not Eligible for Normal Retirement</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### TERMINATION BENEFITS:

| (4)                              | (5)                                        |

### CONTRIBUTIONS:

<table>
<thead>
<tr>
<th>Rate</th>
<th>Police</th>
<th>Firefighter</th>
</tr>
</thead>
<tbody>
<tr>
<td>City (2)</td>
<td>43.3%</td>
<td>37.9%</td>
</tr>
<tr>
<td>Participants</td>
<td>6.0%</td>
<td>6.0%</td>
</tr>
<tr>
<td>Annual Pension Cost</td>
<td>$2,258,922</td>
<td>$1,979,137</td>
</tr>
<tr>
<td>Contributions Made</td>
<td>$2,261,252</td>
<td>$2,029,490</td>
</tr>
</tbody>
</table>

### ACTUARIAL VALUATION:

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Annual</th>
<th>Annual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Latest Date</td>
<td>10/01/2012</td>
<td>10/01/2012</td>
</tr>
<tr>
<td>Basis for Contribution</td>
<td>10/01/2012</td>
<td>10/01/2012</td>
</tr>
<tr>
<td>Cost Method</td>
<td>Entry Age</td>
<td>Entry Age</td>
</tr>
</tbody>
</table>

### AMORTIZATION:

<table>
<thead>
<tr>
<th>Method</th>
<th>Level Dollar Method</th>
<th>Level Dollar Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open/Closed</td>
<td>Closed</td>
<td>Closed</td>
</tr>
<tr>
<td>New Period Policy:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gains/Losses</td>
<td>30 Years</td>
<td>30 Years</td>
</tr>
<tr>
<td>Assumption Change</td>
<td>30 Years</td>
<td>30 Years</td>
</tr>
<tr>
<td>Benefit Change</td>
<td>30 Years</td>
<td>30 Years</td>
</tr>
<tr>
<td>Equivalent Single Year Remaining</td>
<td>15 Years</td>
<td>14 Years</td>
</tr>
</tbody>
</table>

### ASSET VALUATION METHOD:

| 4 year smoothed market            | 4 year smoothed market                      |
### ASSUMPTIONS:

<table>
<thead>
<tr>
<th></th>
<th>Police</th>
<th>Firefighter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Earnings</td>
<td>7.75%</td>
<td>7.75%</td>
</tr>
<tr>
<td>Salary Increases:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inflation</td>
<td>4.0%</td>
<td>4.0%</td>
</tr>
<tr>
<td>Merit, Longevity, etc.</td>
<td>2.0% - 3.5%</td>
<td>1.5% - 5.5%</td>
</tr>
<tr>
<td>Postretirement Increases</td>
<td>3.0%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Mortality Table</td>
<td>1983 Group Annuity</td>
<td>1983 Group Annuity</td>
</tr>
<tr>
<td>Retirements</td>
<td>When first eligible</td>
<td>When first eligible</td>
</tr>
<tr>
<td>Turnover</td>
<td>Probabilities of termination are assigned by attained age</td>
<td>Probabilities of termination are assigned by attained age</td>
</tr>
</tbody>
</table>

(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).

(2) Compensation - Total Pay, excluding special detail pay (includes vacation and comp time accrual).

(3) 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 2014 were $258,677 and $383,617, respectively. These payments were reported as revenue and expense in the Police and Fire Premium Tax Trust Special Revenue Fund.

(4) Less than 10 years of credited service – return of employee contributions with interest at 5%. 10 years or more – accrued benefit payable for 10 years.

(5) Less than 10 years of credited 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. Reduced benefit payable at age 50, if earlier than 20 years of 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 long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans’ target asset allocations as of September 30, 2014, are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Police Pension</th>
<th>Fire Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Target Allocation</td>
<td>Long-Term Expected Real Rate of Return</td>
</tr>
<tr>
<td>Large Cap Core</td>
<td>27%</td>
<td>11.3%</td>
</tr>
<tr>
<td>Mid Cap Core</td>
<td>8%</td>
<td>12.7%</td>
</tr>
<tr>
<td>Small Cap Equity</td>
<td>8%</td>
<td>9.8%</td>
</tr>
<tr>
<td>International Equity</td>
<td>15%</td>
<td>5.9%</td>
</tr>
<tr>
<td>Core Fixed Income</td>
<td>25%</td>
<td>7.6%</td>
</tr>
<tr>
<td>Treasury Inflation Protected Securities</td>
<td>5%</td>
<td>6.2%</td>
</tr>
<tr>
<td>Convertible</td>
<td>5%</td>
<td>9.5%</td>
</tr>
<tr>
<td>Master Limited Partnerships</td>
<td>5%</td>
<td>16.9%</td>
</tr>
<tr>
<td>Cash</td>
<td>2%</td>
<td>4.1%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

The long-term expected rate of return is the thirty year average return, unless the asset class did not exist prior to 1984, in which case since-inception return was used as a substitute.
### Net Pension Liability and Related Ratios
**Projected 09/30/2014***

<table>
<thead>
<tr>
<th></th>
<th>Police</th>
<th>Firefighter</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Total Pension Liability:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service Cost</td>
<td>$ 762,017</td>
<td>$ 1,034,774</td>
</tr>
<tr>
<td>Interest</td>
<td>4,124,548</td>
<td>3,533,873</td>
</tr>
<tr>
<td>Benefit Changes</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Difference Between Actual and Expected Experience</td>
<td>119,726</td>
<td>(3,080,218)</td>
</tr>
<tr>
<td>Assumption Changes</td>
<td>1,413,198</td>
<td>-</td>
</tr>
<tr>
<td>Benefit Payments, including Refunds of Member Contributions</td>
<td>(2,068,119)</td>
<td>(1,716,899)</td>
</tr>
<tr>
<td><strong>Net Change in Total Pension Liability (TPL)</strong></td>
<td>4,351,370</td>
<td>(228,470)</td>
</tr>
<tr>
<td><strong>TPL beginning of year</strong></td>
<td>51,959,091</td>
<td>48,502,256</td>
</tr>
<tr>
<td><strong>TPL end of year</strong></td>
<td><strong>$ 56,310,461</strong></td>
<td><strong>$ 48,273,786</strong></td>
</tr>
</tbody>
</table>

| **B. Plan Fiduciary Net Position:** |               |               |
| Contributions - City and State | $ 2,261,252   | $ 1,977,240   |
| Contributions - Member         | 233,907       | 243,009       |
| Net Investment Income          | 3,171,081     | 3,294,853     |
| Benefit Payments, including Refunds of Member Contributions | (2,068,119)   | (1,716,899)   |
| Administrative Expenses        | (83,037)      | (73,376)      |
| Other                           | -             | -             |
| **Net Change in Plan Fiduciary Net Position** | 3,515,084     | 3,724,827     |
| **Plan Fiduciary Net Position beginning of year** | 40,745,179    | 42,299,247    |
| **Plan Fiduciary Net Position end of year** | **$ 44,260,263** | **$ 46,024,074** |

| **C. Net Pension Liability (NPL) end of year (A-B)** | 12,050,198     | 2,249,712     |

| **D. Plan Fiduciary Net Position as a Percentage of TPL (B/A)** | 78.60%         | 95.34%        |

| **E. Covered Employee Payroll** | $ 3,898,445   | $ 4,050,149   |

| **F. NPL as a Percentage of Covered Employee Payroll (C/E)** | 309.10%       | 55.55%        |

| **G. Notes to Schedule:** |               |               |

Valuation Date 10/01/2013 10/01/2013

Update procedures were used to roll forward the total pension liability to the measurement date.
No benefit changes during the year.

*Projected – actuarially estimated amounts will be available after fiscal year end*
The City of Winter Park, Florida  
Notes to Financial Statements - September 30, 2014

Schedule of Employer’s Net Pension Liability  
(Measurement Date 09/30/2014 – projected – actual will be available after fiscal year end)

<table>
<thead>
<tr>
<th></th>
<th>Pension Liability</th>
<th>Plan Net Position</th>
<th>Net Pension Liability</th>
<th>Plan Net Position as a % of Total Pension Liability</th>
<th>Covered Payroll</th>
<th>Net Pension Liability as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Pension</td>
<td>$56,310,461</td>
<td>$44,260,263</td>
<td>$12,050,198</td>
<td>78.60%</td>
<td>$3,898,445</td>
<td>309.10%</td>
</tr>
<tr>
<td>Firefighter Pension</td>
<td>$48,273,786</td>
<td>$46,024,074</td>
<td>$2,249,712</td>
<td>95.34%</td>
<td>$4,050,149</td>
<td>55.55%</td>
</tr>
</tbody>
</table>

Schedule of Employer Contributions  
Fiscal Year Ending September 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>Actuarially Determined Contribution</th>
<th>Actual Contribution</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Actual Contribution as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Pension</td>
<td>$2,261,252</td>
<td>$2,261,252</td>
<td>$-</td>
<td>$3,898,445</td>
<td>58.00%</td>
</tr>
<tr>
<td>Firefighters Pension</td>
<td>$1,977,240</td>
<td>$1,977,240</td>
<td>$-</td>
<td>$4,050,149</td>
<td>48.82%</td>
</tr>
</tbody>
</table>

Discount Rate:

A discount rate of 7.75% was used to measure the total pension liability. This discount rate was based on the expected rate of return on System investments of 7.75%. The projection of cash flows used to determine this discount rate assumed member contributions will be made at the current contribution rate and employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on System investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to the Discount Rate Assumption  
(measurement date 09/30/2014 – projected – actual amounts will be available after fiscal year end)

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease (6.75%)</th>
<th>Current Discount Rate (7.75%)</th>
<th>1% Increase (7.75%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Pension Net Pension Liability</td>
<td>$19,357,284</td>
<td>$12,050,198</td>
<td>$6,077,459</td>
</tr>
<tr>
<td>Firefighters Pension Net Pension Liability</td>
<td>$11,876,315</td>
<td>$2,249,712</td>
<td>$(94,088)</td>
</tr>
</tbody>
</table>
### B. COMBINING STATEMENTS OF PENSION TRUST FUNDS:

City of Winter Park, Florida  
Combining Statement of Fiduciary Net Position  
Pension Trust Funds  
September 30, 2014

#### Combining Statement of Fiduciary Net Position

<table>
<thead>
<tr>
<th>Police Pension Fund</th>
<th>Firefighter Pension Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Short-term Investments</td>
<td>$1,836,393</td>
<td>$2,070,068</td>
</tr>
<tr>
<td><strong>Investments, at Fair Value</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Income Mutual Funds</td>
<td>1,512,723</td>
<td>1,696,067</td>
</tr>
<tr>
<td>Equity Mutual Funds</td>
<td>6,519,828</td>
<td>6,567,878</td>
</tr>
<tr>
<td>Common Collective Trusts</td>
<td>31,767,213</td>
<td>33,586,933</td>
</tr>
<tr>
<td>Stocks</td>
<td>479,254</td>
<td>731,520</td>
</tr>
<tr>
<td>Corporate Bonds</td>
<td>2,165,110</td>
<td>3,021,936</td>
</tr>
<tr>
<td>Accrued Income</td>
<td>15,306</td>
<td>18,595</td>
</tr>
<tr>
<td><strong>Total Investments</strong></td>
<td>42,458,984</td>
<td>45,622,689</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>44,295,377</td>
<td>47,692,757</td>
</tr>
<tr>
<td><strong>Net Position Held in Trust for Pension Benefits</strong></td>
<td>$44,295,377</td>
<td>$47,692,757</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Police Pension Fund</th>
<th>Firefighter Pension Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer</td>
<td>$2,002,575</td>
<td>$1,645,873</td>
</tr>
<tr>
<td>State</td>
<td>258,677</td>
<td>383,617</td>
</tr>
<tr>
<td>Employee</td>
<td>242,139</td>
<td>353,269</td>
</tr>
<tr>
<td><strong>Total Contributions</strong></td>
<td>2,503,391</td>
<td>2,382,759</td>
</tr>
<tr>
<td><strong>Investment Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Increase in Fair Value of Investments</td>
<td>4,023,495</td>
<td>4,016,793</td>
</tr>
<tr>
<td>Interest and Dividends</td>
<td>184,346</td>
<td>407,944</td>
</tr>
<tr>
<td><strong>Less Investment Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Management Fees</td>
<td>76,344</td>
<td>60,002</td>
</tr>
<tr>
<td>Custodian Fees</td>
<td>33,107</td>
<td>66,311</td>
</tr>
<tr>
<td><strong>Net Investment Income</strong></td>
<td>4,098,390</td>
<td>4,298,424</td>
</tr>
<tr>
<td><strong>Total Additions</strong></td>
<td>6,601,781</td>
<td>6,681,183</td>
</tr>
<tr>
<td><strong>Deductions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>2,986,331</td>
<td>1,453,219</td>
</tr>
<tr>
<td>Refunds of Contributions</td>
<td>-</td>
<td>20,613</td>
</tr>
<tr>
<td>Administrative Expense</td>
<td>65,251</td>
<td>71,351</td>
</tr>
<tr>
<td><strong>Total Deductions</strong></td>
<td>3,051,582</td>
<td>1,545,183</td>
</tr>
<tr>
<td><strong>Change in Net Position</strong></td>
<td>3,550,199</td>
<td>5,136,000</td>
</tr>
<tr>
<td><strong>Net Position – Beginning</strong></td>
<td>40,745,178</td>
<td>42,556,757</td>
</tr>
<tr>
<td><strong>Net Position - Ending</strong></td>
<td>$44,295,377</td>
<td>$47,692,757</td>
</tr>
</tbody>
</table>
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, 2014, there were 324 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 | $ 16,452,134 |
| Total City payroll            | $ 27,831,936 |
| Employer contributions required (net) and actually made | $ 1,096,682 |
| Employee contributions actually made – 3% of covered payroll | $ 493,564 |

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:

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 Valuation as of 10/01/12</th>
<th>FY 2013 Valuation as of 10/01/12</th>
<th>FY 2012 Valuation as of 10/01/10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal cost (service cost for one year)</td>
<td>$555,179</td>
<td>$539,210</td>
<td>$591,099</td>
</tr>
<tr>
<td>Amortization of unfunded actuarial accrued liability</td>
<td>318,549</td>
<td>296,678</td>
<td>274,677</td>
</tr>
<tr>
<td>Interest on normal cost and amortization</td>
<td>34,949</td>
<td>33,436</td>
<td>34,631</td>
</tr>
<tr>
<td>Annual required contribution (ARC)</td>
<td>908,677</td>
<td>869,324</td>
<td>900,407</td>
</tr>
<tr>
<td>Interest on net OPEB obligation</td>
<td>81,983</td>
<td>58,580</td>
<td>31,087</td>
</tr>
<tr>
<td>Adjustments to ARC</td>
<td>(81,452)</td>
<td>(58,201)</td>
<td>(30,886)</td>
</tr>
<tr>
<td>Annual OPEB cost (expense)</td>
<td>909,208</td>
<td>869,703</td>
<td>900,608</td>
</tr>
<tr>
<td>Employer contributions made</td>
<td>(308,212)</td>
<td>(284,642)</td>
<td>(213,282)</td>
</tr>
<tr>
<td>Increase in net OPEB obligation</td>
<td>600,996</td>
<td>585,061</td>
<td>687,326</td>
</tr>
<tr>
<td>Net OPEB obligation beginning of year</td>
<td>2,049,570</td>
<td>1,464,509</td>
<td>777,183</td>
</tr>
<tr>
<td><strong>Net OPEB obligation end of year</strong></td>
<td><strong>$2,650,566</strong></td>
<td><strong>$2,049,570</strong></td>
<td><strong>$1,464,509</strong></td>
</tr>
</tbody>
</table>
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 2014 and the preceding years were as follows:

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th>Annual OPEB Cost</th>
<th>Employer Contributions Toward OPEB Cost</th>
<th>Percentage of Annual OPEB Cost Contributed</th>
<th>Unfunded OPEB Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30, 2014</td>
<td>$909,208</td>
<td>$308,212</td>
<td>33.9%</td>
<td>$8,336,252</td>
</tr>
<tr>
<td>September 30, 2013</td>
<td>869,703</td>
<td>284,642</td>
<td>32.7%</td>
<td>7,763,903</td>
</tr>
<tr>
<td>September 30, 2012</td>
<td>900,608</td>
<td>213,282</td>
<td>23.7%</td>
<td>7,188,159</td>
</tr>
</tbody>
</table>

**Funded Status and Funding Progress**

As of October 1, 2013, the OPEB Plan was unfunded. The actuarial accrued liability (“AAL”) for benefits was $8,336,252. Assets of the OPEB Plan are valued at market; however, the current value is $0, resulting in an unfunded actuarial accrued liability (“UAAL”) of $8,336,252. The covered payroll (annual payroll of active employees covered by the OPEB Plan) was $27,860,769. The ratio of the UAAL to the covered payroll was 29.9%.

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 8%, decreased annually to an ultimate rate of 4.5% after five years. The remaining amortization period at September 30, 2014, was 30 years. The Entry Age actuarial cost method was used, with amortization of the UAAL as a level percent of expected payroll (open 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:

<table>
<thead>
<tr>
<th>Actuarial Assumptions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment rate of return*</td>
<td>4.0%</td>
</tr>
<tr>
<td>Projected salary increases*</td>
<td>3.75% - 9.50%</td>
</tr>
<tr>
<td>Payroll growth assumptions</td>
<td>3.0%</td>
</tr>
<tr>
<td>Initial healthcare cost trend rate*</td>
<td>8.0%</td>
</tr>
<tr>
<td>Ultimate healthcare cost trend rate*</td>
<td>4.5%</td>
</tr>
<tr>
<td>* Includes inflation at 2.5%</td>
<td></td>
</tr>
</tbody>
</table>

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):

<table>
<thead>
<tr>
<th>Source</th>
<th>Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orlando McLeod</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Orlando Iron Bridge I</td>
<td>4,962,000</td>
</tr>
<tr>
<td>Orlando Iron Bridge II</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Altamonte Springs</td>
<td>413,524</td>
</tr>
<tr>
<td><strong>Total Committed Capacity</strong></td>
<td><strong>7,375,524</strong></td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cost of committed capacity</td>
<td>$3,394,035</td>
</tr>
<tr>
<td>Less: Accumulated amortization</td>
<td>3,316,835</td>
</tr>
<tr>
<td><strong>Net unamortized committed capacity</strong></td>
<td><strong>$77,200</strong></td>
</tr>
</tbody>
</table>

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.
B. 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, 2014, 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:

<table>
<thead>
<tr>
<th>Encumbrances Included in:</th>
<th>Restricted Fund Balance</th>
<th>Committed Fund Balance</th>
<th>Assigned Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$</td>
<td>-</td>
<td>$ 218,066</td>
</tr>
<tr>
<td>Aggregate Nonmajor Funds</td>
<td>$ 174,419</td>
<td>$ 205,114</td>
<td>$ 7,854</td>
</tr>
</tbody>
</table>

At year end, the City had total commitments outstanding, in the form of contracts and purchase orders, of approximately $774,000. The most significant of these contracts is outlined in the table below:

<table>
<thead>
<tr>
<th>Project</th>
<th>Funding Source</th>
<th>Outstanding Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connect Public Safety dispatch system to Orange County</td>
<td>Law Enforcement Trust</td>
<td>$162,620</td>
</tr>
<tr>
<td>Alum Station Upgrades</td>
<td>Capital Projects</td>
<td>$122,736</td>
</tr>
<tr>
<td>Consulting/Engineering Services</td>
<td>Water and Sewer</td>
<td>$111,000</td>
</tr>
</tbody>
</table>

C. 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:

<table>
<thead>
<tr>
<th>Type of Risk</th>
<th>Amount of Risk Retained by City</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Liability</td>
<td>$ 75,000</td>
</tr>
<tr>
<td>General Liability</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Police Liability</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Automobile Liability</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Public Officials Liability</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Workers’ Compensation Liability</td>
<td>$ 250,000</td>
</tr>
<tr>
<td>Crime Liability</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Maximum Aggregate Claim Loss</td>
<td>$ 1,000,000</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th></th>
<th>Fiscal Year Ending September 30, 2014</th>
<th>Fiscal Year Ending September 30, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unpaid claims, beginning of fiscal year</td>
<td>$ 700,000</td>
<td>$ 841,155</td>
</tr>
<tr>
<td>Incurred claims (including IBNRs)</td>
<td>628,084</td>
<td>352,674</td>
</tr>
<tr>
<td>Claim payments</td>
<td>(335,084)</td>
<td>(493,829)</td>
</tr>
<tr>
<td><strong>Unpaid claims, end of fiscal year</strong></td>
<td><strong>$ 993,000</strong></td>
<td><strong>$ 700,000</strong></td>
</tr>
</tbody>
</table>

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.

D. 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.

E. 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 Adjustment**

During fiscal year 2014, the City implemented GASB Statement 65, Items Previously Reported as Assets and Liabilities (GASB 65). Per GASB 65, certain items that were previously reported as assets and liabilities are now reported as outflows of resources or inflows of resources. Paragraph 15 of GASB 65 indicates debt issuance costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred. The City’s cumulative debt issuance costs from prior fiscal years are reported as a restatement of beginning net position as shown in the table below:

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning net position, as previously reported</td>
<td>$72,264,715</td>
<td>$77,583,223</td>
</tr>
<tr>
<td>Cumulative effect of implementing GASB Statement 65</td>
<td>(230,573)</td>
<td>(1,577,742)</td>
</tr>
<tr>
<td>Beginning net position, as restated</td>
<td>$72,034,142</td>
<td>$76,005,481</td>
</tr>
</tbody>
</table>

20. **Subsequent Event**

On November 3, 2014, the City issued the $5,900,000 Electric Refunding Revenue Bond, Series 2014A to finance the cost of refunding a portion of the outstanding Electric Revenue Bonds, Series 2005A.
Resources (inflows):

<table>
<thead>
<tr>
<th>Description</th>
<th>Original Amount</th>
<th>Final Amount</th>
<th>Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$14,680,681</td>
<td>$15,703,126</td>
<td>$15,628,124</td>
<td>$(75,002)</td>
</tr>
<tr>
<td>Utility Taxes</td>
<td>6,830,400</td>
<td>6,671,552</td>
<td>6,711,522</td>
<td>(158,848)</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>1,118,000</td>
<td>1,146,843</td>
<td>1,164,843</td>
<td>74,843</td>
</tr>
<tr>
<td>Fines and Forfeitures</td>
<td>1,294,150</td>
<td>1,097,291</td>
<td>1,064,291</td>
<td>(32,960)</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>1,920,000</td>
<td>2,851,123</td>
<td>2,885,123</td>
<td>34,002</td>
</tr>
<tr>
<td><strong>Intergovernmental</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td>3,849,711</td>
<td>4,029,181</td>
<td>4,079,181</td>
<td>50,002</td>
</tr>
<tr>
<td>Local Option Gas Tax</td>
<td>900,000</td>
<td>928,112</td>
<td>958,112</td>
<td>30,002</td>
</tr>
<tr>
<td>Other Intergovernmental</td>
<td>1,548,750</td>
<td>1,663,664</td>
<td>1,763,664</td>
<td>100,002</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>5,302,242</td>
<td>5,730,595</td>
<td>5,820,595</td>
<td>90,002</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>217,115</td>
<td>385,272</td>
<td>463,272</td>
<td>78,002</td>
</tr>
<tr>
<td>Other</td>
<td>180,000</td>
<td>180,003</td>
<td>180,003</td>
<td>3</td>
</tr>
<tr>
<td>Transfers from Other Funds</td>
<td>5,051,100</td>
<td>5,104,366</td>
<td>5,154,366</td>
<td>50,002</td>
</tr>
<tr>
<td><strong>Amounts available for appropriation</strong></td>
<td>$42,892,149</td>
<td>$44,495,453</td>
<td>$44,267,310</td>
<td>$228,143</td>
</tr>
</tbody>
</table>

Charges to appropriations (outflows):

<table>
<thead>
<tr>
<th>Description</th>
<th>Original Amount</th>
<th>Final Amount</th>
<th>Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Administration</td>
<td>1,522,304</td>
<td>1,590,619</td>
<td>1,620,619</td>
<td>(68,315)</td>
</tr>
<tr>
<td>Communications</td>
<td>128,804</td>
<td>116,420</td>
<td>119,420</td>
<td>2,998</td>
</tr>
<tr>
<td>Financial Services</td>
<td>336,814</td>
<td>353,522</td>
<td>356,522</td>
<td>(3,002)</td>
</tr>
<tr>
<td>Planning</td>
<td>534,575</td>
<td>409,286</td>
<td>429,286</td>
<td>(80,002)</td>
</tr>
<tr>
<td>Building</td>
<td>1,066,151</td>
<td>1,086,410</td>
<td>1,116,410</td>
<td>(25,002)</td>
</tr>
<tr>
<td>Public Works</td>
<td>5,828,290</td>
<td>5,860,589</td>
<td>5,980,589</td>
<td>(120,002)</td>
</tr>
<tr>
<td>Police</td>
<td>12,823,430</td>
<td>12,453,583</td>
<td>12,573,583</td>
<td>(120,002)</td>
</tr>
<tr>
<td>Fire</td>
<td>10,722,233</td>
<td>10,814,993</td>
<td>10,914,993</td>
<td>(120,002)</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>6,695,089</td>
<td>6,961,034</td>
<td>7,061,034</td>
<td>(120,002)</td>
</tr>
<tr>
<td>Cultural and Community Services</td>
<td>1,534,560</td>
<td>1,534,560</td>
<td>1,534,560</td>
<td>0</td>
</tr>
<tr>
<td>Non-Departmental Charges</td>
<td>(78,475)</td>
<td>(78,475)</td>
<td>(78,475)</td>
<td>(78,475)</td>
</tr>
<tr>
<td>Transfers to Other Funds</td>
<td>1,777,474</td>
<td>3,086,294</td>
<td>3,166,294</td>
<td>(79,002)</td>
</tr>
<tr>
<td><strong>Total charges to appropriations</strong></td>
<td>$42,892,149</td>
<td>$44,267,310</td>
<td>$44,267,310</td>
<td>$228,143</td>
</tr>
</tbody>
</table>

Excess (Deficiency) of Resources Over Charges to Appropriations

<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges to Appropriations</td>
<td>-</td>
<td>$1,148,816</td>
</tr>
<tr>
<td>Fund Balance Allocation</td>
<td>-</td>
<td>$1,148,816</td>
</tr>
</tbody>
</table>

Excess of Resources Over Charges to Appropriations

<table>
<thead>
<tr>
<th>Description</th>
<th>Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges to Appropriations</td>
<td>$</td>
<td>$1,148,816</td>
</tr>
</tbody>
</table>

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: $45,416,126
- Differences - budget to GAAP: Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes: $(5,104,366)
- Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds: $40,311,760

Uses/outflows of resources

- Actual amounts "total charges to appropriations" from the budgetary comparison schedule: $44,267,310
- Differences - budget to GAAP: Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes: $(3,086,294)
- Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds: $41,181,016
## Variance with Final Budget

### Positive (Negative)

<table>
<thead>
<tr>
<th>Resources (inflows):</th>
<th>Original</th>
<th>Final</th>
<th>Actual Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$1,107,992</td>
<td>$1,107,992</td>
<td>$1,113,115</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>195,000</td>
<td>195,000</td>
<td>219,080</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>40,000</td>
<td>40,000</td>
<td>47,027</td>
</tr>
<tr>
<td>Other</td>
<td>30,000</td>
<td>30,000</td>
<td>4,339</td>
</tr>
<tr>
<td>Transfers from Other Funds</td>
<td>1,022,445</td>
<td>1,022,445</td>
<td>1,071,174</td>
</tr>
<tr>
<td><strong>Amounts available for appropriation</strong></td>
<td>$2,395,437</td>
<td>$2,395,437</td>
<td>$2,454,735</td>
</tr>
<tr>
<td>Charges to appropriations (outflows):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planning and Development</td>
<td>806,600</td>
<td>1,039,257</td>
<td>868,056</td>
</tr>
<tr>
<td>Cultural and Community Services</td>
<td>13,000</td>
<td>13,000</td>
<td>2,633</td>
</tr>
<tr>
<td>Debt Service - Principal</td>
<td>1,010,000</td>
<td>1,010,000</td>
<td>1,010,000</td>
</tr>
<tr>
<td>Debt Service - Interest and Other Charges</td>
<td>476,425</td>
<td>476,425</td>
<td>476,425</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>299,001</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to Other Funds</td>
<td>22,934</td>
<td>22,934</td>
<td>542,693</td>
</tr>
<tr>
<td><strong>Total charges to appropriations</strong></td>
<td>$2,328,959</td>
<td>$2,860,617</td>
<td>$2,899,807</td>
</tr>
<tr>
<td>Excess (Deficiency) of Resources Over Charges to Appropriations</td>
<td>66,478</td>
<td>(465,180)</td>
<td>(445,072)</td>
</tr>
<tr>
<td>Fund Balance Allocation</td>
<td>(66,478)</td>
<td>465,180</td>
<td>-</td>
</tr>
<tr>
<td><strong>Deficiency of Resources Over Charges to Appropriations</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ (445,072)</td>
</tr>
</tbody>
</table>

### 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. $2,454,735
- Differences - budget to GAAP:
  - Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,071,174)
- Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. $1,383,561

**Uses/outflows of resources**

- Actual amounts "total charges to appropriations" from the budgetary comparison schedule. $2,899,807
- Differences - budget to GAAP:
  - Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes. (542,693)
- Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds. $2,357,114
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.

d) The budget is approved by the Commission and becomes the basis for the millage levied by the Commission.

e) 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, 2014, General Administration, Financial Services, Fire Department, Parks and Recreation Department, Transfers to Other Funds, and Community Redevelopment Fund had budget overages due to the following reasons:

1) General Administration – Legal services needs exceeded the budget.

2) Financial Services - The Finance Department budget overage is due primarily to overtime and temporary service help required while some staff members were out on medical leave. In addition, part-time help was required for efforts to close out Small Project Worksheets with the Federal Emergency Management Administration related to reimbursement of costs incurred in recovering from the 2004 hurricanes.

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) Parks and Recreation – The Parks and Recreation Department is over budget due to tree trimming and removal of a number of dead and dying trees from the City’s rights-of-way.

5) Transfers to Other Funds – The overage is due to the transfer of 10% of the increase in General Fund balance to the Designations Trust Fund to be set aside for future parks acquisitions.
6) The Community Redevelopment Fund transferred $519,759 in savings on a streetscaping project along a portion of Orange Avenue to the Debt Service Fund where the funds will be used to offset reductions in future special assessments to the owners of property adjacent to the improved area.

f) 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, Affordable Housing Fund, Law Enforcement Trust Fund, Parks Impact Fees Fund, Help Our Park Expand Fund, Police and Firefighter Premium Tax Trust Fund, Debt Service Fund, Capital Projects Fund and Stormwater Capital Projects Fund.

g) The budgets for the General Fund and certain Special Revenue Funds (Stormwater Utility 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.

h) 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 $1,603,304 subsequent to its original adoption.

i) General administration includes divisions that are under the City Manager and do not have their own departmental director.

j) 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

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL) Entry Age</th>
<th>Unfunded AAL (UAAL)</th>
<th>Funded Ratio</th>
<th>Covered Payroll</th>
<th>UAAL as a Percentage of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Pension Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/01/04</td>
<td>$23,134,000</td>
<td>$27,666,000</td>
<td>$4,532,000</td>
<td>83.6%</td>
<td>$4,891,360</td>
<td>92.7%</td>
</tr>
<tr>
<td>10/01/05</td>
<td>24,748,000</td>
<td>30,536,000</td>
<td>5,788,000</td>
<td>81.0%</td>
<td>5,537,000</td>
<td>104.5%</td>
</tr>
<tr>
<td>10/01/06</td>
<td>26,940,000</td>
<td>32,939,000</td>
<td>5,999,000</td>
<td>81.8%</td>
<td>5,082,000</td>
<td>118.0%</td>
</tr>
<tr>
<td>10/01/07</td>
<td>31,986,000</td>
<td>35,776,000</td>
<td>3,790,000</td>
<td>89.4%</td>
<td>5,152,000</td>
<td>73.6%</td>
</tr>
<tr>
<td>10/01/08</td>
<td>32,985,000</td>
<td>40,390,000</td>
<td>7,405,000</td>
<td>81.7%</td>
<td>5,166,000</td>
<td>143.3%</td>
</tr>
<tr>
<td>10/01/09</td>
<td>32,833,000</td>
<td>42,575,000</td>
<td>9,742,000</td>
<td>77.1%</td>
<td>5,254,000</td>
<td>185.4%</td>
</tr>
<tr>
<td>10/01/10</td>
<td>33,315,000</td>
<td>44,311,000</td>
<td>10,996,000</td>
<td>75.2%</td>
<td>4,703,000</td>
<td>233.8%</td>
</tr>
<tr>
<td>10/01/11</td>
<td>32,609,000</td>
<td>46,068,000</td>
<td>13,459,000</td>
<td>70.8%</td>
<td>4,261,000</td>
<td>315.9%</td>
</tr>
<tr>
<td>10/01/12</td>
<td>34,144,000</td>
<td>48,024,000</td>
<td>13,880,000</td>
<td>71.1%</td>
<td>4,052,000</td>
<td>342.5%</td>
</tr>
<tr>
<td>10/01/13</td>
<td>38,990,000</td>
<td>53,492,000</td>
<td>14,502,000</td>
<td>72.9%</td>
<td>3,898,000</td>
<td>372.0%</td>
</tr>
<tr>
<td>Firefighter Pension Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/01/04</td>
<td>$18,849,000</td>
<td>$22,405,000</td>
<td>$3,556,000</td>
<td>84.1%</td>
<td>$4,381,318</td>
<td>81.2%</td>
</tr>
<tr>
<td>10/01/05</td>
<td>20,589,000</td>
<td>25,400,000</td>
<td>4,811,000</td>
<td>81.1%</td>
<td>4,540,831</td>
<td>105.9%</td>
</tr>
<tr>
<td>10/01/06</td>
<td>24,213,000</td>
<td>28,271,000</td>
<td>4,058,000</td>
<td>85.6%</td>
<td>4,941,000</td>
<td>82.1%</td>
</tr>
<tr>
<td>10/01/07</td>
<td>26,897,000</td>
<td>31,129,000</td>
<td>4,232,000</td>
<td>86.4%</td>
<td>5,323,000</td>
<td>79.5%</td>
</tr>
<tr>
<td>10/01/08</td>
<td>28,964,000</td>
<td>34,639,000</td>
<td>5,675,000</td>
<td>83.6%</td>
<td>5,085,000</td>
<td>111.6%</td>
</tr>
<tr>
<td>10/01/09</td>
<td>30,139,000</td>
<td>37,172,000</td>
<td>7,033,000</td>
<td>81.1%</td>
<td>4,838,000</td>
<td>145.4%</td>
</tr>
<tr>
<td>10/01/10</td>
<td>31,300,000</td>
<td>39,421,000</td>
<td>8,121,000</td>
<td>79.4%</td>
<td>4,556,000</td>
<td>178.2%</td>
</tr>
<tr>
<td>10/01/11</td>
<td>31,791,000</td>
<td>41,585,000</td>
<td>9,794,000</td>
<td>76.4%</td>
<td>4,148,000</td>
<td>236.1%</td>
</tr>
<tr>
<td>10/01/12</td>
<td>33,953,000</td>
<td>43,064,000</td>
<td>9,111,000</td>
<td>78.8%</td>
<td>4,289,000</td>
<td>212.4%</td>
</tr>
<tr>
<td>10/01/13</td>
<td>40,391,000</td>
<td>48,241,000</td>
<td>7,850,000</td>
<td>83.7%</td>
<td>4,050,000</td>
<td>193.8%</td>
</tr>
</tbody>
</table>

Note: Required actuarial contributions for the plan years ending September 30, 2014 were determined prospectively in the respective actuarial valuations dated October 1, 2013.

See Notes to Required Supplementary Information
The City of Winter Park, Florida  
Required Supplementary Information  
Pension Trust Funds

SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER AND OTHER CONTRIBUTING ENTITIES

Schedule of Funding Progress (continued)

<table>
<thead>
<tr>
<th>Policeman Pension Fund</th>
<th>Contributions Made</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual Required Contribution</td>
<td>Employer Contribution</td>
</tr>
<tr>
<td>Year Ended 9/30</td>
<td>$956,954</td>
<td>$731,004</td>
</tr>
<tr>
<td>2005</td>
<td>1,038,295</td>
<td>757,440</td>
</tr>
<tr>
<td>2006</td>
<td>1,509,502</td>
<td>980,473</td>
</tr>
<tr>
<td>2007</td>
<td>1,460,137</td>
<td>852,716</td>
</tr>
<tr>
<td>2008</td>
<td>1,258,537</td>
<td>896,264</td>
</tr>
<tr>
<td>2009</td>
<td>1,467,431</td>
<td>1,187,235</td>
</tr>
<tr>
<td>2010</td>
<td>1,615,340</td>
<td>1,473,000</td>
</tr>
<tr>
<td>2011</td>
<td>1,683,973</td>
<td>1,576,798</td>
</tr>
<tr>
<td>2012</td>
<td>2,012,135</td>
<td>1,887,377</td>
</tr>
<tr>
<td>2013</td>
<td>2,261,252</td>
<td>2,002,575</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fireman Pension Fund</th>
<th>Contributions Made</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual Required Contribution</td>
<td>Employer Contribution</td>
</tr>
<tr>
<td>Year Ended 9/30</td>
<td>$1,081,544</td>
<td>$823,182</td>
</tr>
<tr>
<td>2005</td>
<td>1,168,068</td>
<td>870,265</td>
</tr>
<tr>
<td>2006</td>
<td>1,503,094</td>
<td>1,021,369</td>
</tr>
<tr>
<td>2007</td>
<td>1,525,495</td>
<td>960,801</td>
</tr>
<tr>
<td>2008</td>
<td>1,634,076</td>
<td>1,153,948</td>
</tr>
<tr>
<td>2009</td>
<td>1,657,519</td>
<td>1,137,419</td>
</tr>
<tr>
<td>2010</td>
<td>1,730,904</td>
<td>1,485,504</td>
</tr>
<tr>
<td>2011</td>
<td>1,705,361</td>
<td>1,520,031</td>
</tr>
<tr>
<td>2012</td>
<td>1,957,648</td>
<td>1,653,307</td>
</tr>
<tr>
<td>2013</td>
<td>1,977,240</td>
<td>1,645,873</td>
</tr>
</tbody>
</table>

See Notes to Required Supplementary Information.
The City of Winter Park, Florida  
Required Supplementary Information  
Pension Trust Funds  

Net Pension Liability and Related Ratios  
Projected 09/30/2014*  

<table>
<thead>
<tr>
<th></th>
<th>Police</th>
<th>Firefighter</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Total Pension Liability:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service Cost</td>
<td>$ 762,017</td>
<td>$ 1,034,774</td>
</tr>
<tr>
<td>Interest</td>
<td>4,124,548</td>
<td>3,533,873</td>
</tr>
<tr>
<td>Benefit Changes</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Difference Between Actual and Expected Experience</td>
<td>119,726</td>
<td>(3,080,218)</td>
</tr>
<tr>
<td>Assumption Changes</td>
<td>1,413,198</td>
<td>-</td>
</tr>
<tr>
<td>Benefit Payments, including Refunds of Member</td>
<td>(2,068,119)</td>
<td>(1,716,899)</td>
</tr>
<tr>
<td>Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Change in Total Pension Liability (TPL)</td>
<td>4,351,370</td>
<td>(228,470)</td>
</tr>
<tr>
<td>TPL beginning of year</td>
<td>51,959,091</td>
<td>48,502,256</td>
</tr>
<tr>
<td><strong>TPL end of year</strong></td>
<td>$ 56,310,461</td>
<td>$ 48,273,786</td>
</tr>
</tbody>
</table>

| **B. Plan Fiduciary Net Position:** |               |               |
| Contributions - City and State | $ 2,261,252    | $ 1,977,240   |
| Contributions - Member        | 233,907        | 243,009       |
| Net Investment Income         | 3,171,081      | 3,294,853     |
| Benefit Payments, including Refunds of Member | (2,068,119) | (1,716,899) |
| Contributions                  |               |               |
| Administrative Expenses        | (83,037)       | (73,376)      |
| Other                          | -             | -             |
| Net Change in Plan Fiduciary Net Position | 3,515,084 | 3,724,827 |
| Plan Fiduciary Net Position beginning of year | 40,745,179 | 42,299,247 |
| **Plan Fiduciary Net Position end of year** | $ 44,260,263 | $ 46,024,074 |

| **C. Net Pension Liability (NPL) end of year (A-B)** | 12,050,198 | 2,249,712 |
| **D. Plan Fiduciary Net Position as a Percentage of TPL (B/A)** | 78.60% | 95.34% |
| **E. Covered Employee Payroll** | $ 3,898,445 | $ 4,050,149 |
| **F. NPL as a Percentage of Covered Employee Payroll (C/E)** | 309.10% | 55.55% |
| **G. Notes to Schedule:** |               |               |
| Valuation Date                | 10/01/2013    | 10/01/2013    |

Update procedures were used to roll forward the total pension liability to the measurement date. No benefit changes during the year.

* Projected - actual amounts will be available after fiscal year end

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See Notes to Required Supplementary Information.
### Schedule of Investment Returns

#### Annual Money Weighted Rate of Return

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Police Pension</th>
<th>Fire Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/30</td>
<td>Police Pension</td>
<td>Fire Pension</td>
</tr>
<tr>
<td>2009</td>
<td>0.0%</td>
<td>0.3%</td>
</tr>
<tr>
<td>2010</td>
<td>9.2%</td>
<td>9.1%</td>
</tr>
<tr>
<td>2011</td>
<td>(0.6%)</td>
<td>(1.1%)</td>
</tr>
<tr>
<td>2012</td>
<td>17.2%</td>
<td>16.5%</td>
</tr>
<tr>
<td>2013</td>
<td>12.9%</td>
<td>12.7%</td>
</tr>
<tr>
<td>2014</td>
<td>10.3%</td>
<td>10.2%</td>
</tr>
</tbody>
</table>

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See Notes to Required Supplementary Information.
(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:

<table>
<thead>
<tr>
<th>Benefit Accrual Rate</th>
<th>Current</th>
<th>Previous</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3.0% per year of service for all employees</td>
<td>2.5% per year of service for non-exempt employees</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.0% per year of service for exempt employees</td>
</tr>
</tbody>
</table>

(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

<table>
<thead>
<tr>
<th>Year Ended 9/30</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL) Entry Age</th>
<th>Unfunded AAL (UAAL)</th>
<th>Funded Ratio</th>
<th>Covered Payroll</th>
<th>UAAL as a Percentage of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$0</td>
<td>$1,595,582</td>
<td>$1,595,582</td>
<td>0.0%</td>
<td>$25,208,613</td>
<td>6.33%</td>
</tr>
<tr>
<td>2011</td>
<td>0</td>
<td>6,510,991</td>
<td>6,510,991</td>
<td>0.0%</td>
<td>26,691,335</td>
<td>24.4%</td>
</tr>
<tr>
<td>2012</td>
<td>0</td>
<td>7,188,159</td>
<td>7,188,159</td>
<td>0.0%</td>
<td>27,910,706</td>
<td>25.8%</td>
</tr>
<tr>
<td>2013</td>
<td>0</td>
<td>7,763,903</td>
<td>7,763,903</td>
<td>0.0%</td>
<td>26,842,887</td>
<td>28.9%</td>
</tr>
<tr>
<td>2014</td>
<td>0</td>
<td>8,336,252</td>
<td>8,336,252</td>
<td>0.0%</td>
<td>27,860,769</td>
<td>29.9%</td>
</tr>
</tbody>
</table>

### SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER

<table>
<thead>
<tr>
<th>Year Ended 9/30</th>
<th>Annual OPEB Cost</th>
<th>Amount Contributed</th>
<th>Percentage of Annual OPEB Cost Contributed</th>
<th>Net OPEB Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$268,022</td>
<td>$164,850</td>
<td>61.5%</td>
<td>$205,292</td>
</tr>
<tr>
<td>2011</td>
<td>845,095</td>
<td>273,204</td>
<td>32.3%</td>
<td>777,183</td>
</tr>
<tr>
<td>2012</td>
<td>900,608</td>
<td>213,282</td>
<td>23.7%</td>
<td>1,464,509</td>
</tr>
<tr>
<td>2013</td>
<td>869,703</td>
<td>284,642</td>
<td>32.7%</td>
<td>2,049,570</td>
</tr>
<tr>
<td>2014</td>
<td>909,208</td>
<td>308,212</td>
<td>33.9%</td>
<td>2,650,566</td>
</tr>
</tbody>
</table>

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of October 1, 2012.

See Notes to Required Supplementary Information
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.

**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 Fund** - 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.
<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Designations</th>
<th>Stormwater</th>
<th>Affordable Housing</th>
<th>Law Enforcement</th>
<th>Parks Impact</th>
<th>Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Trust</td>
<td>Utility</td>
<td>Trust</td>
<td>Trust</td>
<td>Grant</td>
<td></td>
</tr>
<tr>
<td>Cash, Cash Equivalents and Investments</td>
<td>$1,113,090</td>
<td>$363,179</td>
<td>$1,162,650</td>
<td>$14,772</td>
<td>$708,291</td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable - Net</td>
<td>350</td>
<td>196,301</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unbilled Service Charges</td>
<td>-</td>
<td>194,566</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest Receivable</td>
<td>3,094</td>
<td>5,335</td>
<td>1,149</td>
<td>3,679</td>
<td>48</td>
<td>2,239</td>
</tr>
<tr>
<td>Due from Other Governments</td>
<td>18,282</td>
<td>547</td>
<td>-</td>
<td>-</td>
<td>116,814</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>-</td>
<td>55,862</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Note Receivable</td>
<td>-</td>
<td>-</td>
<td>51,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special Assessments Receivable</td>
<td>194,219</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$1,329,035</strong></td>
<td><strong>$452,611</strong></td>
<td><strong>$415,328</strong></td>
<td><strong>$1,166,329</strong></td>
<td><strong>$131,634</strong></td>
<td><strong>$710,530</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND FUND BALANCES</th>
<th>Liabilities:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$36,904</td>
<td>$96,070</td>
<td>$7,971</td>
<td>$1,500</td>
<td>$5,850</td>
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<tr>
<td>Accrued Liabilities</td>
<td>-</td>
<td>61,267</td>
<td>-</td>
<td>-</td>
<td>3,202</td>
<td>-</td>
</tr>
<tr>
<td>Due to Other Funds</td>
<td>-</td>
<td>70,563</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unavailable Revenue</td>
<td>99,033</td>
<td>-</td>
<td>42,600</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>135,937</strong></td>
<td><strong>228,000</strong></td>
<td><strong>50,571</strong></td>
<td><strong>1,500</strong></td>
<td><strong>9,052</strong></td>
<td>-</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances:</th>
<th>Non Spendable</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventories</td>
<td>-</td>
<td>55,862</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Spendable</th>
<th>Restricted</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>125,008</td>
<td>-</td>
<td>-</td>
<td>1,164,829</td>
<td>122,582</td>
<td>-</td>
</tr>
<tr>
<td>Maintenance and Improvements to Parks</td>
<td>69,574</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>710,530</td>
<td>-</td>
</tr>
<tr>
<td>Community Enhancement Items</td>
<td>44,625</td>
<td>-</td>
<td>364,757</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| Committed | Maintenance and Improvements to Parks | - | - | - | - | - |
| Construction Projects | 358,859 | - | - | - | - | - |

| Assigned | Maintenance and Improvements to Parks | - | - | - | - | - |
| Special Assessments | 168,749 | - | - | - | - | - |

| **Total Fund Balances** | **1,193,098** | **224,611** | **364,757** | **1,164,829** | **122,582** | **710,530** |

<p>| <strong>Total Liabilities and Fund Balances</strong> | <strong>$1,329,035</strong> | <strong>$452,611</strong> | <strong>$415,328</strong> | <strong>$1,166,329</strong> | <strong>$131,634</strong> | <strong>$710,530</strong> |</p>
<table>
<thead>
<tr>
<th>Special Revenue Funds (continued)</th>
<th>Capital Projects Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Help Our Park Cemetery Expand</td>
<td>Debt Service</td>
<td>Capital Projects Capital Projects Total</td>
</tr>
<tr>
<td>Cemetery Trust</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 64,487 $1,657,155 $5,083,624 $499,866 $844,841 $1,782,816 $2,627,657 $8,211,147</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ - $ - $ 196,565 $3,494 $239,759 $ - $239,759 $439,904</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 204 $5,324 $21,072 $1,581 $2,103 $ - $2,103 $24,756</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ - $ - $135,643 $ - $69,923 $421,800 $491,723 $627,366</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ - $ - $55,862 $ - $ - $ - $55,862 $ -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ - $ - $51,000 $ - $ - $ - $51,000 $ -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ - $ - $194,219 $1,809,757 $ - $ - $2,003,976 $ -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ $ 64,691 $1,662,479 $5,932,637 $2,314,698 $1,156,626 $2,204,616 $3,361,242 $11,608,577</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| $ - $ - $148,295 $ - $105,618 $7,563 $113,181 $261,476 |
| $ - $ - $64,569 $ - $ - $ - $64,569 $ - |
| $ - $ - $70,563 $ - $ - $ - $70,563 $ - |
| $ - $ - $141,633 $1,643,310 $ - $ - $1,784,943 $ - |
| $ - $ - $425,060 $1,643,310 $105,618 $7,563 $113,181 $2,181,551 |
| $ - $ - $55,862 $ - $ - $ - $55,862 $ - |
| $ - $ - $1,412,419 $ - $ - $ - $1,412,419 $ - |
| $64,691 - $844,795 $ - $ - $ - $844,795 $ - |
| $ - $409,382 $ - $ - $ - $409,382 $ - |
| $ - $1,662,479 $2,021,338 $ - $ - $ - $2,021,338 $ - |
| $ - $168,749 $1,051,008 $2,197,053 $3,248,061 $3,416,810 |
| $ - $595,032 $ - $ - $ - $595,032 $ - |
| $64,691 $1,662,479 $5,507,577 $671,388 $1,051,008 $2,197,053 $3,248,061 $9,427,026 |
| $ $64,691 $1,662,479 $5,932,637 $2,314,698 $1,156,626 $2,204,616 $3,361,242 $11,608,577 |
### Special Revenue Funds

<table>
<thead>
<tr>
<th>Designations</th>
<th>Stormwater</th>
<th>Affordable</th>
<th>Law Enforcement</th>
<th>Parks Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trust</td>
<td>Utility</td>
<td>Housing</td>
<td>Trust</td>
<td>Grant</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fines and Forfeitures</td>
<td>54,765</td>
<td>-</td>
<td>931,973</td>
<td>-</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>-</td>
<td>175,237</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>29,958</td>
<td>13,683</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>46,542</td>
<td>2,411,489</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>26,360</td>
<td>47,314</td>
<td>10,221</td>
<td>2,009</td>
</tr>
<tr>
<td>Other</td>
<td>491,001</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>648,626</td>
<td>2,472,486</td>
<td>942,194</td>
<td>979,736</td>
</tr>
</tbody>
</table>

### Expenditures

#### Current:
- Planning: 15,216
- Public Works:
  - Stormwater Management: -
  - Lakes: 1,003,592
  - Street Drainage and Maintenance: 255,175
  - Street Sweeping: 282,484
  - Police: 65,637
  - Fire: 67,503
  - Parks and Recreation: 340,891
- Debt Service:
  - Principal: -
  - Interest and Other Charges: -
- Capital Improvements: -
- **Total Expenditures**: 744,422

#### Excess (Deficiency) of Revenues Over Expenditures
- (95,796) 115,554 138,495 630,143 17,795 449,729

### Other Financing Sources and Uses
- Transfers from Other Funds: 127,646
- Transfers to Other Funds: (149,736)
- **Total Other Financing Sources and Uses**: (22,090)
- **Net Change in Fund Balances**: (117,886) 115,554 138,495 630,143 17,795 449,729

### Fund Balances - Beginning
- 1,310,984 109,057 226,262 534,686 104,787 260,801

### Fund Balances - Ending
- $1,193,098 $224,611 $364,757 $1,164,829 $122,582 $710,530
<table>
<thead>
<tr>
<th>Park and</th>
<th>Cemetery</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Capital Projects</th>
<th>Total</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Help Our Police and Stormwater Nonmajor Park Firefighter Cemetery Debt Capital Capital Projects Projects Total Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>1,179,486 $</td>
<td>$- $</td>
<td>- $</td>
</tr>
<tr>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>986,738</td>
<td>- $</td>
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<tr>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>175,237</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>- $</td>
<td>642,294 $</td>
<td>- $</td>
<td>1,663,662 $</td>
<td>- $</td>
<td>390,849 $</td>
<td>421,800 $</td>
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<td>- $</td>
<td>693,730 $</td>
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<tr>
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<td>2,102</td>
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<td>- 452,671 $</td>
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<td>- $</td>
<td>240,047 $</td>
<td>1,814,815</td>
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<tr>
<td>963</td>
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<td>487,909 $</td>
<td>6,839,717 $</td>
<td>1,343,983 $</td>
<td>632,998 $</td>
<td>1,115,530 $</td>
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<tr>
<td>- 92,501 $</td>
<td>- $</td>
<td>- $</td>
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<td>92,501</td>
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<td>- $</td>
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<td>1,003,592</td>
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<td>282,484</td>
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<td>- $</td>
<td>- $</td>
<td>282,484</td>
</tr>
<tr>
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<td>258,677 $</td>
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<td>- $</td>
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<td>1,663,306</td>
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<tr>
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<td>451,120</td>
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<tr>
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<td>- $</td>
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<td>476,769</td>
</tr>
<tr>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- 1,598,089 $</td>
<td>- 1,186,727 $</td>
<td>2,784,816 $</td>
</tr>
<tr>
<td>- $</td>
<td>642,294 $</td>
<td>1,000 $</td>
<td>5,095,925 $</td>
<td>2,315,400 $</td>
<td>1,598,089 $</td>
<td>1,186,727 $</td>
</tr>
<tr>
<td>963</td>
<td>- $</td>
<td>486,909 $</td>
<td>1,743,792 $</td>
<td>(971,417) $</td>
<td>(965,091) $</td>
<td>(71,197) $</td>
</tr>
<tr>
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<td>- $</td>
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<td>1,449,167 $</td>
<td>1,216,000 $</td>
<td>- $</td>
<td>1,216,000 $</td>
</tr>
<tr>
<td>- $</td>
<td>(256,413) $</td>
<td>(406,149) $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>(406,149)</td>
</tr>
<tr>
<td>- $</td>
<td>(256,413) $</td>
<td>(278,503) $</td>
<td>1,449,167 $</td>
<td>1,216,000 $</td>
<td>- $</td>
<td>1,216,000 $</td>
</tr>
<tr>
<td>963</td>
<td>- $</td>
<td>230,496 $</td>
<td>1,465,289 $</td>
<td>477,750 $</td>
<td>250,909 $</td>
<td>(71,197) $</td>
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<tr>
<td>63,728 $</td>
<td>- 1,431,983 $</td>
<td>4,042,288 $</td>
<td>193,638 $</td>
<td>800,099 $</td>
<td>2,268,250 $</td>
<td>3,068,349 $</td>
</tr>
<tr>
<td>$ 64,691 $</td>
<td>- $ 1,662,479 $</td>
<td>$ 5,507,577 $</td>
<td>$ 671,388 $</td>
<td>$ 1,051,008 $</td>
<td>$ 2,197,053 $</td>
<td>$ 3,248,061 $</td>
</tr>
</tbody>
</table>

$64,691 $ - $1,662,479 $ 5,507,577 $ 671,388 $ 1,051,008 $ 2,197,053 $ 3,248,061 $ 9,427,026
The City of Winter Park, Florida  
Budgetary Comparison Schedule  
Stormwater Utility Fund  
For the Year Ended September 30, 2014

<table>
<thead>
<tr>
<th>Resources (inflows):</th>
<th>Budgeted Amounts</th>
<th>Actual Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Positive (Negative)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$55,000</td>
<td>$55,000</td>
<td>$13,683 (-$41,317)</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>2,442,000</td>
<td>2,442,000</td>
<td>2,411,489 (-$30,511)</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>30,201</td>
<td>30,201</td>
<td>47,314 17,113</td>
</tr>
<tr>
<td><strong>Amounts available for appropriation</strong></td>
<td><strong>2,527,201</strong></td>
<td><strong>2,527,201</strong></td>
<td><strong>2,472,486</strong> (-$54,715)</td>
</tr>
</tbody>
</table>

| Charges to appropriations (outflows): |
| Public Works:                        |
| Stormwater Management                | 257,502          | 257,502        | 267,301 (9,799)         |
| Lakes                                | 1,069,671        | 1,069,671      | 1,003,592 (66,079)     |
| Street Drainage and Maintenance      | 812,125          | 812,125        | 738,555 (73,570)       |
| Street Sweeping                      | 317,997          | 317,997        | 282,484 (35,513)       |
| Police                               | 65,000           | 65,000         | 65,000                  |
| **Total charges to appropriations**  | **2,522,295**    | **2,522,295**  | **2,356,932** (165,363) |

| Excess of Resources Over             |
| Charges to Appropriations            | 4,906            | 4,906          | 115,554 (110,648)      |

| Fund Balance Allocation              |
| (4,906)                              | (4,906)          | -              | 4,906                   |

| Excess of Resources Over             |
| Charges to Appropriations            | $-               | $-             | $115,554 $115,554      |
## The City of Winter Park, Florida
### Budgetary Comparison Schedule
#### Grant Fund
##### For the Year Ended September 30, 2014

<table>
<thead>
<tr>
<th>Resources (inflows):</th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$850,497</td>
<td>$850,497</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Amounts available for appropriation</strong></td>
<td><strong>850,497</strong></td>
<td><strong>850,497</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charges to appropriations (outflows):</th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police</td>
<td>$850,497</td>
<td>$850,497</td>
</tr>
<tr>
<td><strong>Total charges to appropriations</strong></td>
<td><strong>850,497</strong></td>
<td><strong>850,497</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess of Resources Over</th>
<th>Charges to Appropriations</th>
<th>Fund Balance Allocation</th>
<th>Excess of Resources Over</th>
<th>Charges to Appropriations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>$17,795</td>
<td>$17,795</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess of Resources Over</th>
<th>Charges to Appropriations</th>
<th>Fund Balance Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$-</td>
<td>-</td>
</tr>
</tbody>
</table>

109
## The City of Winter Park, Florida
### Budgetary Comparison Schedule
#### Cemetery Trust Fund
#### For the Year Ended September 30, 2014

<table>
<thead>
<tr>
<th>Resources (inflows):</th>
<th>Budgeted Amounts</th>
<th>Actual Amounts</th>
<th>Variance with Final Budget Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>$7,500</td>
<td>$7,500</td>
<td>$35,238</td>
</tr>
<tr>
<td>Other</td>
<td>223,500</td>
<td>223,500</td>
<td>452,671</td>
</tr>
<tr>
<td><strong>Amounts available for appropriation</strong></td>
<td><strong>231,000</strong></td>
<td><strong>231,000</strong></td>
<td><strong>487,909</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charges to appropriations (outflows):</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Parks and Recreation</td>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Transfers to Other Funds</td>
<td>230,000</td>
<td>240,700</td>
<td>256,413</td>
</tr>
<tr>
<td><strong>Total charges to appropriations</strong></td>
<td><strong>231,000</strong></td>
<td><strong>241,700</strong></td>
<td><strong>257,413</strong></td>
</tr>
</tbody>
</table>

**Excess (Deficiency) of Resources Over Charges to Appropriations**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance Allocation</td>
<td>-</td>
<td>(10,700)</td>
<td>230,496</td>
</tr>
</tbody>
</table>

**Excess of Resources Over Charges to Appropriations**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges to Appropriations</td>
<td>$</td>
<td>-</td>
<td>$230,496</td>
</tr>
</tbody>
</table>

### 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.  

- Differences - budget to GAAP:  
  - None  
  - Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. $487,909

#### Uses/outflows of resources

Actual amounts "total charges to appropriations" from the budgetary comparison schedule.  

- Differences - budget to GAAP:  
  - Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes.  
  - Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds. $1,000
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 Position  
Internal Service Funds  
September 30, 2014

<table>
<thead>
<tr>
<th>Current Assets:</th>
<th>Fleet Maintenance</th>
<th>Vehicle Replacement</th>
<th>Employee Insurance</th>
<th>General Insurance</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash, Cash Equivalents and Investments</td>
<td>$ -</td>
<td>$ 692,185</td>
<td>$ 594,176</td>
<td>$ 738,646</td>
<td>$ 2,025,007</td>
</tr>
<tr>
<td>Accounts Receivable - Net</td>
<td>11,240</td>
<td>-</td>
<td>18,683</td>
<td>-</td>
<td>29,923</td>
</tr>
<tr>
<td>Accrued Interest Receivable</td>
<td>-</td>
<td>2,034</td>
<td>-</td>
<td>573</td>
<td>4,945</td>
</tr>
<tr>
<td>Inventories</td>
<td>147,847</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>147,847</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>159,087</td>
<td>694,219</td>
<td>613,432</td>
<td>740,984</td>
<td>2,207,722</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Current Assets:</th>
<th>Fleet Maintenance</th>
<th>Vehicle Replacement</th>
<th>Employee Insurance</th>
<th>General Insurance</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciable - Net</td>
<td>2,096</td>
<td>5,786,969</td>
<td>-</td>
<td>6,916</td>
<td>5,795,981</td>
</tr>
<tr>
<td>Other Assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposits</td>
<td>-</td>
<td>-</td>
<td>202,583</td>
<td>-</td>
<td>202,583</td>
</tr>
<tr>
<td><strong>Total non-current assets</strong></td>
<td>2,096</td>
<td>5,786,969</td>
<td>202,583</td>
<td>6,916</td>
<td>5,998,564</td>
</tr>
</tbody>
</table>

| Total Assets                  | 161,183  | 6,481,188  | 816,015  | 747,900  | 8,206,286  |

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>Fleet Maintenance</th>
<th>Vehicle Replacement</th>
<th>Employee Insurance</th>
<th>General Insurance</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>62,450</td>
<td>4,452</td>
<td>39,207</td>
<td>9,277</td>
<td>115,386</td>
</tr>
<tr>
<td>Accrued Liabilities</td>
<td>31,846</td>
<td>618</td>
<td>606,000</td>
<td>997,500</td>
<td>1,635,964</td>
</tr>
<tr>
<td>Due to Other Funds</td>
<td>176,136</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>176,136</td>
</tr>
<tr>
<td>Accumulated Unused Compensated Absences</td>
<td>19,104</td>
<td>-</td>
<td>-</td>
<td>2,888</td>
<td>21,992</td>
</tr>
<tr>
<td><strong>Noncurrent Liabilities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated Unused Compensated Absences</td>
<td>58,626</td>
<td>-</td>
<td>-</td>
<td>10,259</td>
<td>68,885</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>348,162</td>
<td>5,070</td>
<td>645,207</td>
<td>1,019,924</td>
<td>2,018,363</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET POSITION</th>
<th>Fleet Maintenance</th>
<th>Vehicle Replacement</th>
<th>Employee Insurance</th>
<th>General Insurance</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Investment in Capital Assets</td>
<td>2,096</td>
<td>5,786,969</td>
<td>-</td>
<td>6,916</td>
<td>5,795,981</td>
</tr>
<tr>
<td>Unrestricted (Deficit)</td>
<td>(189,075)</td>
<td>689,149</td>
<td>170,808</td>
<td>(278,940)</td>
<td>391,942</td>
</tr>
<tr>
<td><strong>Total Net Position</strong></td>
<td>$ (186,979)</td>
<td>$ 6,476,118</td>
<td>$ 170,808</td>
<td>(272,024)</td>
<td>$ 6,187,923</td>
</tr>
</tbody>
</table>
# The City of Winter Park, Florida
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended September 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>Fleet Maintenance</th>
<th>Vehicle Replacement</th>
<th>Employee Insurance</th>
<th>General Insurance</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$1,270,279</td>
<td>$1,525,103</td>
<td>$7,010,204</td>
<td>$2,091,242</td>
<td>$11,896,828</td>
</tr>
<tr>
<td>Total Operating Revenues</td>
<td><strong>1,270,279</strong></td>
<td><strong>1,525,103</strong></td>
<td><strong>7,010,204</strong></td>
<td><strong>2,091,242</strong></td>
<td><strong>11,896,828</strong></td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operations</td>
<td>1,318,747</td>
<td>11,526</td>
<td>7,312,539</td>
<td>2,023,880</td>
<td>10,666,692</td>
</tr>
<tr>
<td>Depreciation</td>
<td>997</td>
<td>1,002,877</td>
<td>-</td>
<td>1,047</td>
<td>1,004,921</td>
</tr>
<tr>
<td>Total Operating Expenses</td>
<td><strong>1,319,744</strong></td>
<td><strong>1,014,403</strong></td>
<td><strong>7,312,539</strong></td>
<td><strong>2,024,927</strong></td>
<td><strong>11,671,613</strong></td>
</tr>
<tr>
<td>Operating Income (Loss)</td>
<td>-(49,465)</td>
<td>510,700</td>
<td>-(302,335)</td>
<td>66,315</td>
<td>225,215</td>
</tr>
<tr>
<td><strong>Nonoperating Revenues (Expenses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Earnings (Losses)</td>
<td>-(4,217)</td>
<td>16,375</td>
<td>15,170</td>
<td>2,632</td>
<td>29,960</td>
</tr>
<tr>
<td>Gain on Disposal of Assets</td>
<td>-</td>
<td>142,834</td>
<td>-</td>
<td>-</td>
<td>142,834</td>
</tr>
<tr>
<td>Miscellaneous Revenues</td>
<td>-</td>
<td>929</td>
<td>-</td>
<td>10</td>
<td>939</td>
</tr>
<tr>
<td>Total Nonoperating Revenues (Expenses)</td>
<td>-(4,217)</td>
<td><strong>160,138</strong></td>
<td><strong>15,170</strong></td>
<td><strong>2,642</strong></td>
<td><strong>173,733</strong></td>
</tr>
<tr>
<td>Income (Loss) Before Transfers</td>
<td>-(53,682)</td>
<td><strong>670,838</strong></td>
<td><strong>(287,165)</strong></td>
<td><strong>68,957</strong></td>
<td><strong>398,948</strong></td>
</tr>
<tr>
<td><strong>Transfers</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td></td>
<td>-(150,000)</td>
<td></td>
<td></td>
<td>-(150,000)</td>
</tr>
<tr>
<td>Total Transfers</td>
<td></td>
<td>-(150,000)</td>
<td></td>
<td></td>
<td>-(150,000)</td>
</tr>
<tr>
<td>Change in Net Position</td>
<td>-(53,682)</td>
<td><strong>520,838</strong></td>
<td><strong>(287,165)</strong></td>
<td><strong>68,957</strong></td>
<td><strong>248,948</strong></td>
</tr>
<tr>
<td>Total Net Position - Beginning</td>
<td>(133,297)</td>
<td><strong>5,955,280</strong></td>
<td><strong>457,973</strong></td>
<td><strong>(340,981)</strong></td>
<td><strong>5,938,975</strong></td>
</tr>
<tr>
<td>Total Net Position - Ending</td>
<td><strong>(186,979)</strong></td>
<td><strong>6,476,118</strong></td>
<td><strong>170,808</strong></td>
<td><strong>(272,024)</strong></td>
<td><strong>6,187,923</strong></td>
</tr>
</tbody>
</table>
### The City of Winter Park, Florida
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended September 30, 2014

<table>
<thead>
<tr>
<th>Fleet Maintenance</th>
<th>Vehicle Replacement</th>
<th>Employee Insurance</th>
<th>General Insurance</th>
<th>Total Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from Customers</td>
<td>$95,060</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Receipts from Interfund Services Provided</td>
<td>$1,180,744</td>
<td>$1,525,103</td>
<td>$7,036,632</td>
<td>$2,091,242</td>
</tr>
<tr>
<td>Loans from Other Funds</td>
<td>$33,075</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Payments to Suppliers</td>
<td>$(525,092)</td>
<td>$(11,526)</td>
<td>$(1,415,743)</td>
<td>$(64,716)</td>
</tr>
<tr>
<td>Payments to Employees</td>
<td>$(610,703)</td>
<td>$-</td>
<td>$-</td>
<td>$(86,317)</td>
</tr>
<tr>
<td>Payments for Interfund Services Used</td>
<td>$(168,867)</td>
<td>$-</td>
<td>$(5,776,964)</td>
<td>$(1,593,756)</td>
</tr>
<tr>
<td>Claims Paid</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$(10,623)</td>
</tr>
<tr>
<td>Other Receipts</td>
<td>$-</td>
<td>$929</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Net Cash Provided by (Used in) Operating Activities</strong></td>
<td>$4,217</td>
<td>$1,514,506</td>
<td>$(156,075)</td>
<td>$335,840</td>
</tr>
</tbody>
</table>

| Cash Flows from Noncapital Financing Activities |
| Transfers Out | $(150,000) | $- | $- | $- | $(150,000) |

| Net Cash Used in Noncapital Financing Activities |
| Transfers Out | $(150,000) | $- | $- | $- | $(150,000) |

| Cash Flows from Capital and Related Financing Activities |
| Proceeds from Sale of Assets | $- | $142,834 | $- | $- | $142,834 |
| Principal Payments - Capital Lease | $- | $(8,860) | $- | $- | $(8,860) |
| Purchases of Capital Assets | $- | $(1,361,893) | $- | $- | $(1,361,893) |

| Net Cash Used in Capital and Related Financing Activities |
| Transfers Out | $(1,227,919) | $- | $- | $- | $(1,227,919) |

| Cash Flows from Investing Activities |
| Interest on Investments | $(4,217) | $15,644 | $16,371 | $1,317 | $29,115 |

| Net Cash Provided by (Used in) Investing Activities |
| Transfers Out | $(4,217) | $15,644 | $16,371 | $1,317 | $29,115 |

| Net Increase (Decrease) in Cash and Cash Equivalents |
| Decrease in Cash and Cash Equivalents | $- | $152,231 | $(139,704) | $337,157 | $349,684 |

| Cash and Cash Equivalents - Beginning |
| Transfers Out | $(4,217) | $692,185 | $594,176 | $738,646 | $2,025,007 |

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:

| Operating Income (Loss) | $- | $510,700 | $(302,335) | $66,315 | $225,215 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities: |
| Depreciation | $997 | $1,002,877 | $- | $1,047 | $1,004,921 |
| Increase (Decrease) in Assets: |
| Accounts Receivable | $5,525 | $- | $26,428 | $- | $31,953 |
| Inventories | $(4,130) | $- | $- | $- | $(4,130) |
| Increase (Decrease) in Liabilities: |
| Accounts Payable | $19,015 | $- | $332 | $(11,889) | $7,458 |
| Accrued Liabilities | $1,916 | $- | $120,000 | $293,476 | $415,392 |
| Due to Other Funds | $33,075 | $- | $- | $- | $33,075 |
| Due to Other Governments | $- | $- | $- | $(15,907) | $(15,907) |
| Accumulated Unused Compensated Absences | $(2,716) | $- | $- | $2,788 | $72 |
| Other Receipts | $- | $929 | $- | $- | $10 |
| **Net Cash Provided by (Used in) Operating Activities** | $4,217 | $1,514,506 | $(156,075) | $335,840 | $1,698,488 |

**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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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.
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### Table 1
#### Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

<table>
<thead>
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<td><strong>Governmental activities</strong></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in capital assets, net of related debt</td>
<td>$31,429,903</td>
<td>$27,511,834</td>
<td>$38,664,090</td>
<td>$41,212,111</td>
<td>$39,073,313</td>
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<td>$970,414</td>
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<td>$1,419,405</td>
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<tr>
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<td>$18,460,698</td>
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<td>$14,810,265</td>
<td>$15,976,507</td>
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<td><strong>Business-type activities</strong></td>
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<tr>
<td>Invested in capital assets, net of related debt</td>
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<td>$31,518,446</td>
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<td>$45,934,339</td>
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<td>$52,701,567</td>
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<td>$7,109,628</td>
<td>$6,109,315</td>
<td>$5,816,678</td>
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<td>$6,427,550</td>
<td>$4,539,237</td>
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<tr>
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<td>$(1,338,456)</td>
<td>$2,810,470</td>
<td>$11,143,615</td>
<td>$17,948,942</td>
<td>$23,527,604</td>
<td>$24,729,007</td>
<td>$26,167,087</td>
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<td><strong>Total business-type activities net position</strong></td>
<td>$45,448,779</td>
<td>$47,743,724</td>
<td>$56,519,498</td>
<td>$50,705,198</td>
<td>$51,583,390</td>
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<td></td>
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<td></td>
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<tr>
<td>Invested in capital assets, net of related debt</td>
<td>$59,272,814</td>
<td>$59,030,280</td>
<td>$81,824,992</td>
<td>$87,146,450</td>
<td>$82,264,555</td>
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<td>$10,806,870</td>
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<td>$38,165,304</td>
<td>$39,539,272</td>
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<td><strong>Total primary government activities net position</strong></td>
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<td>$104,915,509</td>
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<td>$149,847,938</td>
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The City of Winter Park, Florida

Table 2
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

<table>
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<tr>
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<tbody>
<tr>
<td><strong>Governmental activities:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Government</td>
<td>$1,850,188</td>
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<td>$1,804,748</td>
<td>$1,468,585</td>
<td>$1,363,363</td>
<td>$1,514,171</td>
<td>$1,732,952</td>
<td>$1,435,102</td>
<td>$1,577,803</td>
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<td>103,384</td>
<td>237,495</td>
<td>172,619</td>
<td>182,525</td>
<td>443,962</td>
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<td>322,973</td>
<td>418,942</td>
<td>624,632</td>
<td>408,618</td>
<td>428,699</td>
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<td>832,999</td>
<td>692,737</td>
<td>418,942</td>
<td>624,632</td>
<td>408,618</td>
<td>439,168</td>
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<td>Building and Code Enforcement</td>
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<td>10,726,522</td>
<td>10,660,808</td>
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<td>12,227,960</td>
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<td>12,399,481</td>
<td>12,766,524</td>
<td>13,648,230</td>
<td>14,196,390</td>
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<td>Fire</td>
<td>7,945,790</td>
<td>8,383,773</td>
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<td>9,612,269</td>
<td>9,854,608</td>
<td>9,975,455</td>
<td>10,161,440</td>
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<td>11,071,383</td>
<td>11,540,550</td>
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<td>Parks and Recreation</td>
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<td>7,820,779</td>
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<td>8,499,745</td>
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<tr>
<td>Cultural and Community Services</td>
<td>1,317,620</td>
<td>1,333,210</td>
<td>1,394,350</td>
<td>1,372,698</td>
<td>1,386,212</td>
<td>1,411,212</td>
<td>1,510,212</td>
<td>1,534,560</td>
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<td>Total governmental activities expenses</td>
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<td>$49,626,394</td>
<td>$49,413,806</td>
<td>$47,939,354</td>
<td>$48,414,391</td>
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<td>$51,805,025</td>
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<td><strong>Business-type activities:</strong></td>
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</tr>
<tr>
<td>Water and Sewer</td>
<td>21,548,838</td>
<td>22,416,044</td>
<td>23,290,755</td>
<td>24,949,787</td>
<td>24,335,764</td>
<td>24,204,194</td>
<td>25,142,530</td>
<td>24,642,109</td>
<td>24,115,597</td>
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<tr>
<td>Electric Services</td>
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<td>24,914,284</td>
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<td>60,404,425</td>
<td>59,901,278</td>
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<td>41,850,056</td>
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<tr>
<td>Golf Course</td>
<td>486,355</td>
<td>487,325</td>
<td>577,615</td>
<td>570,832</td>
<td>541,388</td>
<td>588,025</td>
<td>561,269</td>
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**Program Revenues**

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<td><strong>Governmental activities:</strong></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>General Government</td>
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<td>586</td>
<td>393</td>
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<td>3,085</td>
<td>7,335</td>
<td>714</td>
<td>3,727</td>
<td>322</td>
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<td>2,269,925</td>
<td>2,599,468</td>
<td>2,899,846</td>
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<tr>
<td>Community Redevelopment Agency</td>
<td>8,463,355</td>
<td>487,325</td>
<td>577,615</td>
<td>570,832</td>
<td>541,388</td>
<td>588,025</td>
<td>561,269</td>
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<tr>
<td><strong>Total governmental activities program revenues</strong></td>
<td>$18,086,100</td>
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## The City of Winter Park, Florida

### Table 2 (continued)

#### Changes in Net Position

**Last Ten Fiscal Years**

(accrual basis of accounting)

<table>
<thead>
<tr>
<th>Year</th>
<th>Program Revenue</th>
<th>Net (Expense)/Revenue</th>
<th>Change in Net Position</th>
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</thead>
<tbody>
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<td>2005</td>
<td>$22,271,527</td>
<td>(33,832,170)</td>
<td>$119,548,151</td>
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<td>2006</td>
<td>$24,393,157</td>
<td>(33,405,399)</td>
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<td>2007</td>
<td>$25,767,241</td>
<td>(40,543,032)</td>
<td>$115,823,175</td>
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<td>2008</td>
<td>$24,916,588</td>
<td>(34,986,171)</td>
<td>$101,866,419</td>
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<tr>
<td>2009</td>
<td>$25,005,283</td>
<td>(33,019,959)</td>
<td>$85,081,772</td>
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<tr>
<td>2010</td>
<td>$25,527,710</td>
<td>(32,570,865)</td>
<td>$64,602,819</td>
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<td>2011</td>
<td>$26,550,502</td>
<td>(30,067,714)</td>
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<td>2012</td>
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<td>$29,283,817</td>
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<td>2013</td>
<td>$27,037,647</td>
<td>(28,169,959)</td>
<td>$20,445,036</td>
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<td>2014</td>
<td>$27,635,066</td>
<td>(26,883,898)</td>
<td>$21,675,834</td>
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#### Program Revenues

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<th>Type</th>
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<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water and Sewer</td>
<td>$22,271,527</td>
<td>$24,393,157</td>
<td>$25,767,241</td>
<td>$24,916,588</td>
<td>$25,005,283</td>
<td>$25,527,710</td>
<td>$26,550,502</td>
<td>$27,401,520</td>
<td>$27,037,647</td>
<td>$27,635,066</td>
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<td>50,020,149</td>
<td>47,832,294</td>
<td>54,230,350</td>
<td>58,048,616</td>
<td>53,032,287</td>
<td>46,033,982</td>
<td>49,007,283</td>
<td>49,459,325</td>
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<td>Golf Course</td>
<td>367,585</td>
<td>391,172</td>
<td>439,282</td>
<td>490,210</td>
<td>475,465</td>
<td>441,180</td>
<td>431,373</td>
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<td>Capital Grants and Contributions</td>
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<td>1,600,635</td>
<td>343,697</td>
<td>475,465</td>
<td>441,180</td>
<td>431,373</td>
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</table>

#### Total business-type activities program revenues

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<thead>
<tr>
<th>Year</th>
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<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<td>$41,637,115</td>
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<td>$58,136,462</td>
<td>$55,540,845</td>
<td>$51,205,968</td>
<td>$51,644,833</td>
<td>$52,312,490</td>
<td>$49,930,131</td>
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</table>

#### Total Primary government program revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
</table>

#### Net (Expense)/Revenue

<table>
<thead>
<tr>
<th>Type</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business-type activities</td>
<td>1,042,417</td>
<td>5,124,353</td>
<td>9,950,653</td>
<td>(2,294,391)</td>
<td>4,798,185</td>
<td>9,361,528</td>
<td>11,702,246</td>
<td>10,139,081</td>
<td>10,880,242</td>
<td>13,072,353</td>
</tr>
</tbody>
</table>
### The City of Winter Park, Florida

#### Table 3

**Fund Balances, Governmental Funds**

**Last Ten Fiscal Years**

(modified accrual basis of accounting)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Reserved</td>
<td>5,481,442</td>
<td>4,970,587</td>
<td>4,444,584</td>
<td>4,174,934</td>
<td>3,737,939</td>
<td>2,880,670</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Unreserved</td>
<td>1,979,433</td>
<td>3,389,406</td>
<td>1,683,072</td>
<td>2,731,283</td>
<td>4,111,116</td>
<td>6,675,058</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nonspendable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>138,209</td>
<td>120,909</td>
<td>260,608</td>
<td>104,356</td>
</tr>
<tr>
<td>Restricted</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>636,907</td>
<td>584,076</td>
<td>234,842</td>
<td>473,532</td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>9,553,104</td>
<td>8,953,558</td>
<td>11,432,259</td>
<td>12,280,561</td>
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<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>636,907</td>
<td>584,076</td>
<td>234,842</td>
<td>473,532</td>
</tr>
<tr>
<td><strong>Total general fund</strong></td>
<td>7,460,875</td>
<td>8,359,993</td>
<td>6,127,656</td>
<td>6,906,217</td>
<td>8,149,055</td>
<td>9,555,728</td>
<td>10,328,220</td>
<td>9,658,543</td>
<td>11,927,709</td>
<td>13,076,525</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>All Other Governmental Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Reserved</td>
<td>2,959,703</td>
<td>2,048,968</td>
<td>1,942,932</td>
<td>1,686,316</td>
<td>1,043,637</td>
<td>8,898,038</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Unreserved, reported in:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special revenue funds</td>
<td>463,983</td>
<td>6,479,986</td>
<td>6,573,550</td>
<td>7,248,629</td>
<td>6,868,655</td>
<td>7,019,560</td>
<td>-</td>
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<tr>
<td>Capital projects funds</td>
<td>1,035,167</td>
<td>4,528,787</td>
<td>1,655,500</td>
<td>3,019,934</td>
<td>3,427,122</td>
<td>3,174,350</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Nonspendable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>79,291</td>
<td>69,617</td>
<td>74,108</td>
<td>55,862</td>
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<tr>
<td>Restricted</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,581,633</td>
<td>4,252,198</td>
<td>3,945,871</td>
<td>4,541,982</td>
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<tr>
<td>Committed</td>
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<td>3,792,259</td>
<td>6,175,563</td>
<td>5,264,782</td>
<td>5,438,148</td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>375,172</td>
<td>318,401</td>
<td>399,972</td>
<td>1,266,420</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(139,627)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total all other governmental funds</strong></td>
<td>4,458,853</td>
<td>13,057,741</td>
<td>10,171,982</td>
<td>11,954,879</td>
<td>11,339,414</td>
<td>19,091,948</td>
<td>12,823,728</td>
<td>10,815,779</td>
<td>9,624,733</td>
<td>11,302,412</td>
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</tbody>
</table>

(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.
### Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

#### REVENUES

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes</th>
<th>Utility Taxes</th>
<th>Franchise Fees</th>
<th>Fines and Forfeitures</th>
<th>Licenses and Permits</th>
<th>Intergovernmental</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$15,905,663</td>
<td>$5,823,509</td>
<td>$2,324,108</td>
<td>$627,587</td>
<td>$2,719,197</td>
<td>$2,579,336</td>
<td></td>
</tr>
<tr>
<td>2006</td>
<td>$18,037,317</td>
<td>$6,298,905</td>
<td>$928,709</td>
<td>$710,239</td>
<td>$3,661,781</td>
<td>$3,661,781</td>
<td></td>
</tr>
<tr>
<td>2007</td>
<td>$21,216,955</td>
<td>$6,298,905</td>
<td>$928,709</td>
<td>$1,024,106</td>
<td>$2,719,197</td>
<td>$2,719,197</td>
<td></td>
</tr>
<tr>
<td>2008</td>
<td>$19,952,957</td>
<td>$6,298,905</td>
<td>$928,709</td>
<td>$979,206</td>
<td>$1,973,869</td>
<td>$1,973,869</td>
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</tr>
<tr>
<td>2009</td>
<td>$21,092,354</td>
<td>$6,309,606</td>
<td>$1,014,864</td>
<td>$1,654,790</td>
<td>$1,996,499</td>
<td>$1,996,499</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>$20,148,016</td>
<td>$6,315,492</td>
<td>$1,044,071</td>
<td>$674,365</td>
<td>$2,189,867</td>
<td>$2,189,867</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>$17,987,570</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$1,221,817</td>
<td>$2,391,654</td>
<td>$2,391,654</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>$17,309,030</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$1,502,638</td>
<td>$2,797,995</td>
<td>$2,797,995</td>
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</tr>
<tr>
<td>2013</td>
<td>$17,150,192</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$2,168,014</td>
<td>$3,026,360</td>
<td>$3,026,360</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>$16,807,610</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$2,481,604</td>
<td>$3,026,360</td>
<td>$3,026,360</td>
<td></td>
</tr>
</tbody>
</table>

#### EXPENDITURES

**Current:**
- General Administration
- Financial Services
- Planning
- Building and Code Enforcement
- Public Works
- Police
- Fire
- Parks and Recreation
- Cultural and Community Services
- Debt Service: Principal
- Interest and Other Charges
- Capital Improvements

**Total Expenditures:** $55,260,084

**Deficiency of Revenues Over Expenditures:** $(5,162,000)

**OTHER FINANCING SOURCES AND (USES):**
- Transfers In
- Transfers Out
- Issuance of Debt
- Issuance to Refunded Bond Escrow Agent
- Capital Lease Obligation

**Total Other Financing Sources and (Uses):** $2,585,459

**Net Change in Fund Balances:** $(13,873,340)

**Fund Balances - Beginning, as Restated:** $12,877,409

**Fund Balances - Ending:** $11,919,728

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes</th>
<th>Utility Taxes</th>
<th>Franchise Fees</th>
<th>Fines and Forfeitures</th>
<th>Licenses and Permits</th>
<th>Intergovernmental</th>
<th></th>
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<td></td>
</tr>
<tr>
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<td>$6,298,905</td>
<td>$928,709</td>
<td>$710,239</td>
<td>$3,661,781</td>
<td>$3,661,781</td>
<td></td>
</tr>
<tr>
<td>2007</td>
<td>$21,216,955</td>
<td>$6,298,905</td>
<td>$928,709</td>
<td>$1,024,106</td>
<td>$2,719,197</td>
<td>$2,719,197</td>
<td></td>
</tr>
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<td>2008</td>
<td>$19,952,957</td>
<td>$6,298,905</td>
<td>$928,709</td>
<td>$979,206</td>
<td>$1,973,869</td>
<td>$1,973,869</td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>$21,092,354</td>
<td>$6,309,606</td>
<td>$1,014,864</td>
<td>$1,654,790</td>
<td>$1,996,499</td>
<td>$1,996,499</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>$20,148,016</td>
<td>$6,315,492</td>
<td>$1,044,071</td>
<td>$674,365</td>
<td>$2,189,867</td>
<td>$2,189,867</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>$17,987,570</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$1,221,817</td>
<td>$2,391,654</td>
<td>$2,391,654</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>$17,309,030</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$1,502,638</td>
<td>$2,797,995</td>
<td>$2,797,995</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>$17,150,192</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$2,168,014</td>
<td>$3,026,360</td>
<td>$3,026,360</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>$16,807,610</td>
<td>$6,315,492</td>
<td>$1,103,636</td>
<td>$2,481,604</td>
<td>$3,026,360</td>
<td>$3,026,360</td>
<td></td>
</tr>
</tbody>
</table>
## The City of Winter Park, Florida

### Table 5

**Assessed and Estimated Actual Value of Taxable Property**

**Last Ten Fiscal Years**

<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30,</th>
<th>Real Property</th>
<th>Personal Property</th>
<th>Centrally Assessed Property</th>
<th>Less: Tax Exempt Property</th>
<th>Total Taxable Assessed Value</th>
<th>Total Direct Tax Rate</th>
<th>Estimated Actual Value</th>
<th>Assessed Value as a Percentage of Actual Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>3,885,288,338</td>
<td>267,935,609</td>
<td>1,762,638</td>
<td>1,095,745,377</td>
<td>3,059,241,208</td>
<td>5.0900</td>
<td>5,059,845,747</td>
<td>60.46%</td>
</tr>
<tr>
<td>2006</td>
<td>4,426,794,057</td>
<td>257,145,724</td>
<td>1,082,823</td>
<td>1,285,628,264</td>
<td>3,399,394,340</td>
<td>5.0900</td>
<td>5,676,613,511</td>
<td>59.88%</td>
</tr>
<tr>
<td>2007</td>
<td>5,381,449,024</td>
<td>255,814,961</td>
<td>1,232,368</td>
<td>1,653,577,239</td>
<td>3,984,919,114</td>
<td>5.0900</td>
<td>6,797,466,978</td>
<td>58.62%</td>
</tr>
<tr>
<td>2008</td>
<td>6,092,025,651</td>
<td>270,877,113</td>
<td>459,411</td>
<td>1,911,127,287</td>
<td>4,452,234,888</td>
<td>4.3073</td>
<td>7,660,052,254</td>
<td>58.12%</td>
</tr>
<tr>
<td>2009</td>
<td>6,167,795,263</td>
<td>266,018,186</td>
<td>1,383,948</td>
<td>1,937,693,755</td>
<td>4,497,503,642</td>
<td>4.3858</td>
<td>7,741,283,098</td>
<td>58.10%</td>
</tr>
<tr>
<td>2010</td>
<td>5,767,510,307</td>
<td>253,659,029</td>
<td>1,483,032</td>
<td>1,687,749,821</td>
<td>4,334,902,547</td>
<td>4.3980</td>
<td>7,247,987,510</td>
<td>59.81%</td>
</tr>
<tr>
<td>2011</td>
<td>5,023,964,968</td>
<td>237,399,202</td>
<td>1,241,100</td>
<td>1,354,442,999</td>
<td>3,908,162,271</td>
<td>4.4336</td>
<td>6,343,423,034</td>
<td>61.61%</td>
</tr>
<tr>
<td>2012</td>
<td>4,524,708,901</td>
<td>236,563,359</td>
<td>1,216,162</td>
<td>968,447,814</td>
<td>3,794,040,608</td>
<td>4.4166</td>
<td>5,754,518,303</td>
<td>65.93%</td>
</tr>
<tr>
<td>2013</td>
<td>4,508,441,021</td>
<td>241,139,877</td>
<td>1,281,825</td>
<td>973,409,547</td>
<td>3,777,453,176</td>
<td>4.4183</td>
<td>5,743,766,225</td>
<td>65.77%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30,</th>
<th>Tax Roll</th>
<th>City Operating Millage</th>
<th>City Debt Service</th>
<th>Total City Millage</th>
<th>Orange County</th>
<th>Orange County School Board</th>
<th>St. Johns Water Management District</th>
<th>Total Direct and Overlapping Millage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>2004</td>
<td>4.6540</td>
<td>0.4360</td>
<td>5.0900</td>
<td>5.1639</td>
<td>7.5400</td>
<td>0.4620</td>
<td>18.2559</td>
</tr>
<tr>
<td>2006</td>
<td>2005</td>
<td>4.6980</td>
<td>0.3920</td>
<td>5.0900</td>
<td>5.1639</td>
<td>7.7610</td>
<td>0.4620</td>
<td>18.4769</td>
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<tr>
<td>2007</td>
<td>2006</td>
<td>4.7580</td>
<td>0.3320</td>
<td>5.0900</td>
<td>5.1639</td>
<td>7.1690</td>
<td>0.4620</td>
<td>17.8849</td>
</tr>
<tr>
<td>2008</td>
<td>2007</td>
<td>3.9950</td>
<td>0.3123</td>
<td>4.3073</td>
<td>5.1639</td>
<td>7.1210</td>
<td>0.4158</td>
<td>17.0080</td>
</tr>
<tr>
<td>2009</td>
<td>2008</td>
<td>4.0923</td>
<td>0.2935</td>
<td>4.3858</td>
<td>4.4347</td>
<td>7.1500</td>
<td>0.4158</td>
<td>16.3863</td>
</tr>
<tr>
<td>2010</td>
<td>2009</td>
<td>4.0923</td>
<td>0.3057</td>
<td>4.3980</td>
<td>4.4347</td>
<td>7.6373</td>
<td>0.4158</td>
<td>16.8858</td>
</tr>
<tr>
<td>2011</td>
<td>2010</td>
<td>4.0923</td>
<td>0.3413</td>
<td>4.4336</td>
<td>4.4347</td>
<td>7.8940</td>
<td>0.4158</td>
<td>17.1781</td>
</tr>
<tr>
<td>2012</td>
<td>2011</td>
<td>4.0923</td>
<td>0.3243</td>
<td>4.4166</td>
<td>4.4347</td>
<td>8.5450</td>
<td>0.3313</td>
<td>17.7276</td>
</tr>
<tr>
<td>2013</td>
<td>2012</td>
<td>4.0923</td>
<td>0.3260</td>
<td>4.4183</td>
<td>4.4347</td>
<td>8.4780</td>
<td>0.3313</td>
<td>17.6623</td>
</tr>
<tr>
<td>2014</td>
<td>2013</td>
<td>4.0923</td>
<td>0.3096</td>
<td>4.4019</td>
<td>4.4347</td>
<td>8.3620</td>
<td>0.3283</td>
<td>17.5269</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Type of Business</th>
<th>Taxable Assessed Value</th>
<th>Rank</th>
<th>Percentage of Total City Taxable Assessed Value</th>
<th>Taxable Assessed Value</th>
<th>Rank</th>
<th>Percentage of Total City Taxable Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Winter Park Town Center, LTD (Winter Park Village)</td>
<td>Shopping Mall</td>
<td>$43,606,963</td>
<td>1</td>
<td>1.15%</td>
<td>$38,658,497</td>
<td>1</td>
<td>1.26%</td>
</tr>
<tr>
<td>Presbyterian Retirement Communities Inc</td>
<td>Retirement Community</td>
<td>33,144,451</td>
<td>2</td>
<td>0.88%</td>
<td>11,575,092</td>
<td>5</td>
<td>0.38%</td>
</tr>
<tr>
<td>Embarq FL (Sprint United Management Co)</td>
<td>Telephone carrier</td>
<td>24,308,861</td>
<td>3</td>
<td>0.64%</td>
<td>9,888,517</td>
<td>8</td>
<td>0.32%</td>
</tr>
<tr>
<td>Mayflower Retirement Center Inc</td>
<td>Retirement Community</td>
<td>21,337,784</td>
<td>4</td>
<td>0.56%</td>
<td>18,392,222</td>
<td>2</td>
<td>0.60%</td>
</tr>
<tr>
<td>SVAP Winter Park, LP</td>
<td>General Contractors</td>
<td>17,232,221</td>
<td>5</td>
<td>0.46%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proteggere LLC</td>
<td>Real Estate Developer</td>
<td>16,702,051</td>
<td>6</td>
<td>0.44%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BFC Park Avenue LLC - Bk of America (250 Park Av)</td>
<td>Trustee</td>
<td>13,797,932</td>
<td>7</td>
<td>0.37%</td>
<td>11,051,536</td>
<td>6</td>
<td>0.36%</td>
</tr>
<tr>
<td>Elizabeth Morse Genius Foundation</td>
<td>Foundation</td>
<td>13,137,132</td>
<td>8</td>
<td>0.35%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Progress Point LLC</td>
<td>Real Estate Brokerage</td>
<td>13,005,143</td>
<td>9</td>
<td>0.34%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rollins College</td>
<td>Education</td>
<td>12,287,244</td>
<td>10</td>
<td>0.33%</td>
<td>16,356,978</td>
<td>4</td>
<td>0.53%</td>
</tr>
<tr>
<td>Holler, Roger W. Jr</td>
<td>Estate</td>
<td>17,609,427</td>
<td>3</td>
<td>0.58%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Langford Development LLC</td>
<td>Real Estate Developer</td>
<td>9,298,880</td>
<td>9</td>
<td>0.30%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jenkins Williams Griffith (Aloma Shopping Center)</td>
<td>Shopping Mall</td>
<td>8,722,801</td>
<td>10</td>
<td>0.29%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KMCDCI Venture</td>
<td>K Mart</td>
<td>10,228,854</td>
<td>7</td>
<td>0.33%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Taxpayers</td>
<td>-</td>
<td>3,568,893,394</td>
<td>-</td>
<td>94.48%</td>
<td>2,907,458,404</td>
<td>-</td>
<td>95.04%</td>
</tr>
<tr>
<td>Total Assessed Value</td>
<td></td>
<td>$3,777,453,176</td>
<td></td>
<td>100.00%</td>
<td>$3,059,241,208</td>
<td></td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Source: Orange County Property Appraiser's Office
<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30,</th>
<th>Tax Levied for the Fiscal Year(1)</th>
<th>Collected within the Fiscal Year of the Levy</th>
<th>Collections in Subsequent Years</th>
<th>Total Collections to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount</td>
<td>Percentage of Levy</td>
<td>Amount</td>
<td>Percentage of Levy</td>
</tr>
<tr>
<td>2005</td>
<td>$15,571,538</td>
<td>$15,114,883 97.1%</td>
<td>$39,580</td>
<td>$15,154,463 97.3%</td>
</tr>
<tr>
<td>2006</td>
<td>17,302,917</td>
<td>17,040,486 98.5%</td>
<td>34,341</td>
<td>17,074,827 98.7%</td>
</tr>
<tr>
<td>2007</td>
<td>20,283,238</td>
<td>19,873,611 98.0%</td>
<td>23,126</td>
<td>19,896,737 98.1%</td>
</tr>
<tr>
<td>2008</td>
<td>19,177,111</td>
<td>18,463,803 96.3%</td>
<td>49,710</td>
<td>18,513,513 96.5%</td>
</tr>
<tr>
<td>2009</td>
<td>19,725,151</td>
<td>19,331,226 98.0%</td>
<td>49,588</td>
<td>19,380,814 98.3%</td>
</tr>
<tr>
<td>2010</td>
<td>19,064,901</td>
<td>18,456,523 96.8%</td>
<td>43,654</td>
<td>18,500,177 97.0%</td>
</tr>
<tr>
<td>2011</td>
<td>17,327,228</td>
<td>16,758,247 96.7%</td>
<td>32,927</td>
<td>16,791,174 96.9%</td>
</tr>
<tr>
<td>2012</td>
<td>16,756,760</td>
<td>16,170,799 96.5%</td>
<td>51,216</td>
<td>16,222,015 96.8%</td>
</tr>
<tr>
<td>2013</td>
<td>16,689,921</td>
<td>16,083,083 96.4%</td>
<td>25,197</td>
<td>16,108,280 96.5%</td>
</tr>
<tr>
<td>2014</td>
<td>17,424,870</td>
<td>16,786,089 96.3%</td>
<td>21,521</td>
<td>16,807,610 96.5%</td>
</tr>
</tbody>
</table>

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

Notes: (1) Gross Taxes before discounts
<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30</th>
<th>General Obligation Bond</th>
<th>Capital Improvement Bonds</th>
<th>Capital Lease Obligations</th>
<th>Notes Payable</th>
<th>Water &amp; Wastewater Revenue Bonds</th>
<th>Electric Revenue Bonds</th>
<th>Total Government</th>
<th>Percentage of Personal Income</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$13,630,000</td>
<td>$3,470,000</td>
<td>-</td>
<td>$6,016,808</td>
<td>$64,100,000</td>
<td>$53,800,000</td>
<td>$141,016,808</td>
<td>N/A</td>
<td>5,060</td>
</tr>
<tr>
<td>2006</td>
<td>12,885,000</td>
<td>13,717,000</td>
<td>325,147</td>
<td>4,433,405</td>
<td>63,095,000</td>
<td>53,225,000</td>
<td>147,680,552</td>
<td>N/A</td>
<td>5,160</td>
</tr>
<tr>
<td>2007</td>
<td>12,120,000</td>
<td>13,210,077</td>
<td>283,169</td>
<td>4,016,951</td>
<td>62,060,000</td>
<td>52,890,000</td>
<td>144,580,197</td>
<td>11.38%</td>
<td>5,075</td>
</tr>
<tr>
<td>2008</td>
<td>11,330,000</td>
<td>12,622,710</td>
<td>239,593</td>
<td>5,861,428</td>
<td>60,990,000</td>
<td>70,760,000</td>
<td>161,803,731</td>
<td>11.83%</td>
<td>5,595</td>
</tr>
<tr>
<td>2009</td>
<td>10,520,000</td>
<td>12,015,762</td>
<td>198,194</td>
<td>5,391,949</td>
<td>78,895,000</td>
<td>80,010,000</td>
<td>187,030,905</td>
<td>14.47%</td>
<td>6,544</td>
</tr>
<tr>
<td>2010</td>
<td>9,685,000</td>
<td>7,273,009</td>
<td>832,583</td>
<td>16,828,984</td>
<td>77,745,000</td>
<td>79,530,000</td>
<td>191,894,576</td>
<td>15.22%</td>
<td>6,749</td>
</tr>
<tr>
<td>2011</td>
<td>8,700,000</td>
<td>6,574,083</td>
<td>2,178,392</td>
<td>16,037,117</td>
<td>78,435,000</td>
<td>78,145,000</td>
<td>190,580,592</td>
<td>14.58%</td>
<td>6,855</td>
</tr>
<tr>
<td>2012</td>
<td>7,760,000</td>
<td>5,864,631</td>
<td>1,713,181</td>
<td>15,164,883</td>
<td>75,155,000</td>
<td>76,525,000</td>
<td>182,182,695</td>
<td>13.89%</td>
<td>6,570</td>
</tr>
<tr>
<td>2013</td>
<td>6,943,732</td>
<td>5,174,090</td>
<td>1,513,264</td>
<td>14,465,000</td>
<td>68,206,115</td>
<td>68,437,108</td>
<td>164,743,309</td>
<td>12.78%</td>
<td>5,711</td>
</tr>
<tr>
<td>2014</td>
<td>5,984,889</td>
<td>4,371,877</td>
<td>1,351,957</td>
<td>13,455,000</td>
<td>71,728,159</td>
<td>71,662,000</td>
<td>168,553,882</td>
<td>12.09%</td>
<td>5,798</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30,</th>
<th>General Obligation Bonds</th>
<th>Percentage of Estimated Actual Taxable Value of Property</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005 $13,630,000</td>
<td>0.27%</td>
<td>489</td>
<td></td>
</tr>
<tr>
<td>2006 12,885,000</td>
<td>0.23%</td>
<td>450</td>
<td></td>
</tr>
<tr>
<td>2007 12,120,000</td>
<td>0.18%</td>
<td>425</td>
<td></td>
</tr>
<tr>
<td>2008 11,330,000</td>
<td>0.15%</td>
<td>392</td>
<td></td>
</tr>
<tr>
<td>2009 10,520,000</td>
<td>0.14%</td>
<td>368</td>
<td></td>
</tr>
<tr>
<td>2010 9,685,000</td>
<td>0.13%</td>
<td>341</td>
<td></td>
</tr>
<tr>
<td>2011 8,700,000</td>
<td>0.14%</td>
<td>314</td>
<td></td>
</tr>
<tr>
<td>2012 7,760,000</td>
<td>0.13%</td>
<td>280</td>
<td></td>
</tr>
<tr>
<td>2013 6,943,732</td>
<td>0.12%</td>
<td>241</td>
<td></td>
</tr>
<tr>
<td>2014 5,984,889</td>
<td>0.10%</td>
<td>206</td>
<td></td>
</tr>
</tbody>
</table>

**Source:** City of Winter Park Finance Department

**Note:** There is no overlapping general obligaton debt for which the City's property taxpayers are responsible.
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, 2014 is $2,352,085.

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

<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30,</th>
<th>Tax Increment Revenue(1)</th>
<th>Debt Service Requirements</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2005</td>
<td>$1,428,223</td>
<td>$225,000</td>
<td>$235,110</td>
</tr>
<tr>
<td>2006</td>
<td>1,838,142</td>
<td>235,000</td>
<td>293,918</td>
</tr>
<tr>
<td>2007</td>
<td>2,536,662</td>
<td>351,924</td>
<td>416,460</td>
</tr>
<tr>
<td>2008</td>
<td>2,736,168</td>
<td>422,366</td>
<td>419,331</td>
</tr>
<tr>
<td>2009</td>
<td>3,283,329</td>
<td>436,948</td>
<td>400,498</td>
</tr>
<tr>
<td>2010</td>
<td>3,172,003</td>
<td>456,778</td>
<td>517,908</td>
</tr>
<tr>
<td>2011</td>
<td>2,309,577</td>
<td>791,868</td>
<td>718,129</td>
</tr>
<tr>
<td>2012</td>
<td>2,090,103</td>
<td>872,234</td>
<td>683,013</td>
</tr>
<tr>
<td>2013</td>
<td>2,003,379</td>
<td>490,000</td>
<td>435,864</td>
</tr>
<tr>
<td>2014</td>
<td>2,127,789</td>
<td>1,010,000</td>
<td>476,425</td>
</tr>
</tbody>
</table>

**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%.
<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30,</th>
<th>Gross Revenue</th>
<th>Less: Operation and Maintenance Expense</th>
<th>Net Pledge Revenue Available for Debt Services</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2005</td>
<td>$23,373,807</td>
<td>$16,695,487</td>
<td>$6,678,320</td>
<td>$975,000</td>
<td>$2,993,007</td>
</tr>
<tr>
<td>2006</td>
<td>25,590,718</td>
<td>16,171,084</td>
<td>9,419,634</td>
<td>1,005,000</td>
<td>2,982,031</td>
</tr>
<tr>
<td>2007</td>
<td>27,221,990</td>
<td>17,160,641</td>
<td>10,061,349</td>
<td>1,035,000</td>
<td>2,980,168</td>
</tr>
<tr>
<td>2008</td>
<td>25,589,426</td>
<td>18,520,255</td>
<td>7,069,171</td>
<td>1,070,000</td>
<td>3,657,461</td>
</tr>
<tr>
<td>2009</td>
<td>25,441,139</td>
<td>18,534,852</td>
<td>6,906,287</td>
<td>1,105,000</td>
<td>3,214,962</td>
</tr>
<tr>
<td>2010</td>
<td>25,807,742</td>
<td>16,546,462</td>
<td>9,261,280</td>
<td>1,150,000</td>
<td>2,563,648</td>
</tr>
<tr>
<td>2011</td>
<td>26,847,541</td>
<td>16,109,450</td>
<td>10,738,091</td>
<td>2,410,000</td>
<td>3,284,962</td>
</tr>
<tr>
<td>2012</td>
<td>27,684,531</td>
<td>16,655,358</td>
<td>11,029,173</td>
<td>2,495,000</td>
<td>3,150,076</td>
</tr>
<tr>
<td>2013</td>
<td>26,736,801</td>
<td>16,665,960</td>
<td>10,070,841</td>
<td>2,590,000</td>
<td>3,282,121</td>
</tr>
<tr>
<td>2014</td>
<td>28,626,592</td>
<td>16,750,478</td>
<td>11,876,114</td>
<td>2,700,000</td>
<td>3,183,842</td>
</tr>
</tbody>
</table>

Notes:


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.
### Electric Services Revenue Debt Coverage
#### Last Ten Fiscal Years

<table>
<thead>
<tr>
<th>Fiscal Year Ended Sept. 30</th>
<th>Gross Revenue</th>
<th>Less: Operation and Maintenance Expense</th>
<th>Net Pledge Revenue Available for Debt Services</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2005</td>
<td>$17,938,691</td>
<td>$16,992,314</td>
<td>$946,377</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>2007</td>
<td>49,694,293</td>
<td>39,067,324</td>
<td>10,626,969</td>
<td>575,000</td>
<td>2,629,729</td>
</tr>
<tr>
<td>2008</td>
<td>47,901,111</td>
<td>44,365,015</td>
<td>3,536,096</td>
<td>600,000</td>
<td>4,228,044</td>
</tr>
<tr>
<td>2009</td>
<td>54,774,922</td>
<td>44,042,317</td>
<td>10,732,605</td>
<td>625,000</td>
<td>3,350,348</td>
</tr>
<tr>
<td>2010</td>
<td>57,655,512</td>
<td>45,345,525</td>
<td>12,309,987</td>
<td>480,000</td>
<td>2,057,171</td>
</tr>
<tr>
<td>2011</td>
<td>53,560,437</td>
<td>38,783,305</td>
<td>14,777,132</td>
<td>1,430,000</td>
<td>2,680,183</td>
</tr>
<tr>
<td>2012</td>
<td>45,725,647</td>
<td>32,285,000</td>
<td>13,440,647</td>
<td>1,620,000</td>
<td>2,747,512</td>
</tr>
<tr>
<td>2013</td>
<td>48,382,824</td>
<td>35,382,805</td>
<td>13,000,019</td>
<td>2,430,000</td>
<td>2,691,964</td>
</tr>
<tr>
<td>2014</td>
<td>49,253,533</td>
<td>36,664,439</td>
<td>12,589,094</td>
<td>1,765,000</td>
<td>2,652,149</td>
</tr>
</tbody>
</table>

#### Notes:

   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.

6. Debt service coverage fell below the required minimum of 1.25 in fiscal year 2008 due to high interest costs on auction rate bonds and underrecovery of fuel costs. The City has since refunded most of the auction rate bonds with fixed rate bonds and reviews its fuel cost recovery rates on a quarterly basis and adjusts as necessary.
## The City of Winter Park, Florida
### Table 15
#### Demographic and Economic Statistics
#### Last Ten Fiscal Years

<table>
<thead>
<tr>
<th>Year</th>
<th>City Population</th>
<th>Orange County Population¹</th>
<th>City Personal Income (Thousand)</th>
<th>City Per Median Household Income</th>
<th>Orange County Median Household Income</th>
<th>City Education</th>
<th>Unemployment Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>City of Winter Park</td>
</tr>
<tr>
<td>2005</td>
<td>27,868</td>
<td>1,043,437</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>3.0</td>
</tr>
<tr>
<td>2006</td>
<td>28,620</td>
<td>1,079,524</td>
<td>1,310,646</td>
<td>44,976</td>
<td>N/A</td>
<td>3,432</td>
<td>11,992</td>
</tr>
<tr>
<td>2007</td>
<td>28,486</td>
<td>1,105,603</td>
<td>1,270,933</td>
<td>45,155</td>
<td>23,963</td>
<td>3,358</td>
<td>14,249</td>
</tr>
<tr>
<td>2008</td>
<td>28,921</td>
<td>1,114,979</td>
<td>1,367,573</td>
<td>48,227</td>
<td>23,776</td>
<td>2,686</td>
<td>8,033</td>
</tr>
<tr>
<td>2009</td>
<td>28,581</td>
<td>1,108,882</td>
<td>1,292,919</td>
<td>45,237</td>
<td>25,560</td>
<td>2,582</td>
<td>8,935</td>
</tr>
<tr>
<td>2010</td>
<td>28,434</td>
<td>1,145,956</td>
<td>1,260,678</td>
<td>44,337</td>
<td>28,117</td>
<td>3,071</td>
<td>10,368</td>
</tr>
<tr>
<td>2011</td>
<td>27,727</td>
<td>1,157,342</td>
<td>1,303,751</td>
<td>47,021</td>
<td>39,394</td>
<td>3,429</td>
<td>14,154</td>
</tr>
<tr>
<td>2012</td>
<td>27,728</td>
<td>1,175,941</td>
<td>1,311,673</td>
<td>47,305</td>
<td>52,624</td>
<td>3,419</td>
<td>12,136</td>
</tr>
<tr>
<td>2013</td>
<td>28,847</td>
<td>1,199,801</td>
<td>1,289,503</td>
<td>45,753</td>
<td>45,968</td>
<td>3,418</td>
<td>15,991</td>
</tr>
<tr>
<td>2014</td>
<td>29,073</td>
<td>1,227,995</td>
<td>1,393,865</td>
<td>44,504</td>
<td>50,738</td>
<td>3,700</td>
<td>12,485</td>
</tr>
</tbody>
</table>

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

(http://www.labormarketinfo.com) Statistical Programs\LAUS-Local Area Unemployment Statistics\Get detailed Statistics\Monthly Data Table per year (includes city estimate)

**Notes:** N/A - Information is not available.
¹ Population for Orange County was revised with Metro Orlando EDC & BEBR.
### Table 16

**Principal Employers**

**Current Fiscal Year**

<table>
<thead>
<tr>
<th>Employer</th>
<th>Type of Business</th>
<th>Employees</th>
<th>City Rank</th>
<th>Percentage of Total City Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Florida Hospital Winter Park¹</td>
<td>Health</td>
<td>1,579</td>
<td>1</td>
<td>10.69%</td>
</tr>
<tr>
<td>Orange County Schools¹</td>
<td>Education</td>
<td>668</td>
<td>2</td>
<td>4.52%</td>
</tr>
<tr>
<td>City of Winter Park</td>
<td>Government</td>
<td>500</td>
<td>3</td>
<td>3.38%</td>
</tr>
<tr>
<td>Gecos Inc</td>
<td>Construction</td>
<td>450</td>
<td>4</td>
<td>3.05%</td>
</tr>
<tr>
<td>Publix</td>
<td>Food Retailer/Supermarket chain</td>
<td>299</td>
<td>5</td>
<td>2.02%</td>
</tr>
<tr>
<td>Rollins College</td>
<td>Education</td>
<td>298</td>
<td>6</td>
<td>2.02%</td>
</tr>
<tr>
<td>Other Employers Various</td>
<td></td>
<td>10,980</td>
<td></td>
<td>74.32%</td>
</tr>
<tr>
<td><strong>Total Labor Force</strong></td>
<td></td>
<td>14,774</td>
<td></td>
<td>100.00%</td>
</tr>
</tbody>
</table>

**Sources:** Labor Force from State of Florida, Department of Labor and Employment Security, Bureau of Labor Market Information.

¹ Source used for employees is Dun & Bradstreet reports.

² Principal employer data from 2005 was not available.
<table>
<thead>
<tr>
<th>Function/Program</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Government</strong></td>
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<td></td>
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<tr>
<td>City Commission</td>
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<td>-</td>
<td>-</td>
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<td>0</td>
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<tr>
<td>City Manager</td>
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</tr>
<tr>
<td>City Clerk</td>
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<td>2</td>
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<td>Police</td>
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<td>Fire</td>
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<tr>
<td>Planning/Building &amp; Code Enforcement</td>
<td>23</td>
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<td>26</td>
<td>26</td>
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<td>Parks/Recreation</td>
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<td><strong>Subtotal for General Fund</strong></td>
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<td>371</td>
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<td>376</td>
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<td>348</td>
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<tr>
<td><strong>Special Revenue</strong></td>
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</tr>
<tr>
<td>Stormwater Utility</td>
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<td>Community Redevelopment</td>
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<td><strong>Subtotal for Special Revenue</strong></td>
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</tr>
<tr>
<td>Water/Sewer Service</td>
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<td>132</td>
<td>137</td>
<td>138</td>
<td>134</td>
<td>131</td>
<td>125</td>
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<td>Electric Service</td>
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<td>Golf Course</td>
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<tr>
<td><strong>Subtotal for Business-Type</strong></td>
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<td>140</td>
<td>147</td>
<td>148</td>
<td>144</td>
<td>141</td>
<td>134</td>
<td>128</td>
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</tr>
<tr>
<td><strong>Internal Service</strong></td>
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</tr>
<tr>
<td>Fleet</td>
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</tr>
<tr>
<td>Information Technology Services</td>
<td>-</td>
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<td>-</td>
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<td>-</td>
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<td>-</td>
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</tr>
<tr>
<td>General Insurance</td>
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<td>1</td>
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<td>1</td>
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</tr>
<tr>
<td><strong>Subtotal for Internal Services</strong></td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td>544</td>
<td>552</td>
<td>567</td>
<td>568</td>
<td>538</td>
<td>527</td>
<td>524</td>
<td>520</td>
<td>516</td>
<td>502</td>
</tr>
</tbody>
</table>

Source: City Annual Budget
### The City of Winter Park, Florida
#### Table 18
Operating Indicators by Function/Program
Last Ten Fiscal Years

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Police</strong>&lt;sup&gt;(1)&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Calls for Services</td>
<td>91,013</td>
<td>77,761</td>
<td>87,401</td>
<td>81,256</td>
<td>76,578</td>
<td>69,792</td>
<td>73,126</td>
<td>62,214</td>
<td>68,240</td>
<td>84,936</td>
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<tr>
<td>Average Response times</td>
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<td>1:59</td>
<td>2:05</td>
<td>2:27</td>
<td>2:18</td>
<td>2:16</td>
<td>2:17</td>
<td>2:32</td>
<td>2:26</td>
<td>2:51</td>
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<td>Felony &amp; misdemeanor arrests</td>
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<td>1,611</td>
<td>1,496</td>
<td>1,295</td>
<td>1,331</td>
<td>928</td>
<td>519</td>
<td>942</td>
<td>1,125</td>
<td>883</td>
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<td>Traffic accidents and citations</td>
<td>13,922</td>
<td>12,311</td>
<td>13,804</td>
<td>14,297</td>
<td>14,364</td>
<td>12,716</td>
<td>10,059</td>
<td>10,347</td>
<td>13,026</td>
<td>14,317</td>
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<td><strong>Fire</strong>&lt;sup&gt;(2)&lt;/sup&gt;</td>
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<td></td>
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<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Call Handling-Pick-up to dispatch</td>
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<td>N/A</td>
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<td>N/A</td>
<td>64</td>
<td>63</td>
<td>65</td>
<td>47</td>
<td>54</td>
<td>55</td>
</tr>
<tr>
<td>Turnout-1st Unit-All Priority One Calls</td>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>2.03</td>
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<td>2.07</td>
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<td>58</td>
<td>64</td>
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<td>Travel</td>
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<td>N/A</td>
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<td>4.09</td>
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<td>6.30</td>
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<tr>
<td>Travel Time Effective Response-Concentration</td>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>8.24</td>
<td>8.24</td>
<td>8.38</td>
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<td>6.09</td>
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</tr>
<tr>
<td>Total Response Time</td>
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<td>7.56</td>
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<td>Travel 1st Unit on Scene-Distribution</td>
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<td>N/A</td>
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<td>8.25</td>
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</tr>
<tr>
<td>New signs made/installed</td>
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<td>560</td>
<td>731</td>
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<td>1,802</td>
<td>1,989</td>
<td>532</td>
<td>427</td>
<td>654</td>
<td>498</td>
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<tr>
<td>Signs repaired</td>
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<td>191</td>
<td>295</td>
<td>515</td>
<td>160</td>
<td>199</td>
<td>87</td>
<td>176</td>
</tr>
<tr>
<td>Environmental Protection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Linear feet of new pipe installed</td>
<td>2,108</td>
<td>2,500</td>
<td>1,132</td>
<td>2,869</td>
<td>2,495</td>
<td>2,086</td>
<td>1,008</td>
<td>2,074</td>
<td>1,008</td>
<td>340</td>
</tr>
<tr>
<td>Linear feet of damaged pipe replaced</td>
<td>333</td>
<td>300</td>
<td>184</td>
<td>163</td>
<td>140</td>
<td>136</td>
<td>215</td>
<td>230</td>
<td>104</td>
<td>96</td>
</tr>
<tr>
<td>Standard mail box installed</td>
<td>35</td>
<td>20</td>
<td>15</td>
<td>28</td>
<td>20</td>
<td>40</td>
<td>15</td>
<td>12</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>Street sweepers (miles per week)</td>
<td>140</td>
<td>157</td>
<td>161</td>
<td>162</td>
<td>130</td>
<td>130</td>
<td>130</td>
<td>150</td>
<td>125</td>
<td>125</td>
</tr>
<tr>
<td>Leaves removed and hauled (cubic yards)</td>
<td>1,020</td>
<td>1,160</td>
<td>1,469</td>
<td>2,035</td>
<td>1,462</td>
<td>1,750</td>
<td>2,700</td>
<td>2,700</td>
<td>5,040</td>
<td>4,070</td>
</tr>
<tr>
<td><strong>Fleet</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percent of entire fleet availability</td>
<td>99.20%</td>
<td>99.04%</td>
<td>99.15%</td>
<td>99.21%</td>
<td>99.37%</td>
<td>99.11%</td>
<td>99.20%</td>
<td>99.26%</td>
<td>98.23%</td>
<td>98.05%</td>
</tr>
<tr>
<td>Preventive maintenance completed</td>
<td>1,866</td>
<td>1,859</td>
<td>1,698</td>
<td>1,741</td>
<td>1,484</td>
<td>1,259</td>
<td>1,672</td>
<td>1,171</td>
<td>1,176</td>
<td>1,108</td>
</tr>
<tr>
<td>Permits issued</td>
<td>5,076</td>
<td>6,121</td>
<td>5,490</td>
<td>4,242</td>
<td>3,417</td>
<td>4,351</td>
<td>3,684</td>
<td>3,700</td>
<td>4,880</td>
<td>6,336</td>
</tr>
<tr>
<td>Construction value of permits issued (millions)</td>
<td>$145</td>
<td>$193</td>
<td>$123</td>
<td>$98</td>
<td>$65</td>
<td>$188</td>
<td>$176</td>
<td>$221</td>
<td>$384</td>
<td>$194</td>
</tr>
<tr>
<td><strong>Parks and Recreation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recreation Facilities events per month</td>
<td>95</td>
<td>105</td>
<td>95</td>
<td>95</td>
<td>128</td>
<td>90</td>
<td>90</td>
<td>179</td>
<td>201</td>
<td>181</td>
</tr>
<tr>
<td><strong>Source</strong></td>
<td>Various City departments.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**

<sup>(1)</sup> Provided for calendar year.

<sup>(2)</sup> New Performance measure indicators adopted by City Commission in December 2010.

N/A - Information is not available.
<table>
<thead>
<tr>
<th></th>
<th>Inside City Limits</th>
<th>Outside City Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rollins College</td>
<td>36,928</td>
<td></td>
</tr>
<tr>
<td>Adventist Health Systems (Winter Park Hospital)</td>
<td>35,895</td>
<td></td>
</tr>
<tr>
<td>Orange County Schools, Court, Res</td>
<td>19,654</td>
<td></td>
</tr>
<tr>
<td>Winter Park Towers</td>
<td>16,682</td>
<td></td>
</tr>
<tr>
<td>Winter Park Town Center, LTD</td>
<td>13,767</td>
<td></td>
</tr>
<tr>
<td>City of Winter Park</td>
<td>12,911</td>
<td></td>
</tr>
<tr>
<td>The Mayflower</td>
<td>12,300</td>
<td></td>
</tr>
<tr>
<td>Four Seasons Condo</td>
<td>11,919</td>
<td></td>
</tr>
<tr>
<td>Waterfall Cove at Winter Park</td>
<td>11,348</td>
<td></td>
</tr>
<tr>
<td>The Meadows</td>
<td>8,960</td>
<td></td>
</tr>
<tr>
<td>Total Inside</td>
<td>122,135</td>
<td></td>
</tr>
</tbody>
</table>

**MAJOR WATER AND SEWER USERS (CONSUMPTION = 1,000 GALLONS)**

<table>
<thead>
<tr>
<th>Inside City Limits</th>
<th>Outside City Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orange County Sewer &amp; Water</td>
<td>51,895</td>
</tr>
<tr>
<td>BVF/APTCO Winter Park/Empirian Bay, LLC</td>
<td>25,479</td>
</tr>
<tr>
<td>VIII Sun Key Apts, LLC</td>
<td>20,131</td>
</tr>
<tr>
<td>Piccone Development Corp</td>
<td>19,442</td>
</tr>
<tr>
<td>Sommerwalk Partners LLC</td>
<td>15,404</td>
</tr>
<tr>
<td>ZMCG Property Mgmt Division LLC</td>
<td>14,329</td>
</tr>
<tr>
<td>Hidden Oaks Condo</td>
<td>13,906</td>
</tr>
<tr>
<td>Azure Winter Park</td>
<td>13,234</td>
</tr>
<tr>
<td>OP Bishop Park Apartments</td>
<td>13,708</td>
</tr>
<tr>
<td>JRK Florida</td>
<td>12,300</td>
</tr>
<tr>
<td>Nespa Admin Services/Oakwood/Frenchman Cove</td>
<td>11,348</td>
</tr>
<tr>
<td>Club at Winter Park</td>
<td>11,191</td>
</tr>
<tr>
<td>Summerlin at Winter Park</td>
<td>10,853</td>
</tr>
<tr>
<td>Total Outside</td>
<td>234,498</td>
</tr>
</tbody>
</table>

**Total Consumption of Largest Users (Inside and Outside)**

|                     | 406,633             |
### ANNUAL WATER USAGE (thousands of gallons)

<table>
<thead>
<tr>
<th>Year</th>
<th>09-10</th>
<th>10-11</th>
<th>11-12</th>
<th>12-13</th>
<th>13-14</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Commercial:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>447,019</td>
<td>474,680</td>
<td>497,614</td>
<td>484,688</td>
<td>504,058</td>
</tr>
<tr>
<td>Outside</td>
<td>364,375</td>
<td>369,323</td>
<td>372,445</td>
<td>370,758</td>
<td>365,205</td>
</tr>
<tr>
<td><strong>Multi-Dwelling:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>133,140</td>
<td>137,326</td>
<td>140,486</td>
<td>146,245</td>
<td>138,511</td>
</tr>
<tr>
<td>Outside</td>
<td>387,960</td>
<td>391,472</td>
<td>414,817</td>
<td>408,503</td>
<td>409,315</td>
</tr>
<tr>
<td><strong>Public Authority:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>77,034</td>
<td>79,811</td>
<td>181,129</td>
<td>199,302</td>
<td>76,646</td>
</tr>
<tr>
<td>Outside</td>
<td>6,798</td>
<td>8,232</td>
<td>11,913</td>
<td>11,599</td>
<td>12,424</td>
</tr>
<tr>
<td><strong>Residential:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>1,218,845</td>
<td>1,383,608</td>
<td>1,367,466</td>
<td>1,283,305</td>
<td>1,275,171</td>
</tr>
<tr>
<td>Outside</td>
<td>611,227</td>
<td>646,218</td>
<td>617,308</td>
<td>580,116</td>
<td>566,790</td>
</tr>
</tbody>
</table>

| Total Inside | 1,876,038 | 2,075,425 | 2,186,695 | 2,113,540 | 1,994,386 |
| Total Outside | 1,370,360 | 1,415,245 | 1,416,483 | 1,370,976 | 1,353,734 |
| Total Consumption | 3,246,398 | 3,490,670 | 3,603,178 | 3,484,516 | 3,348,120 |

### ANNUAL SEWER USAGE (thousands of gallons)

<table>
<thead>
<tr>
<th>Year</th>
<th>09-10</th>
<th>10-11</th>
<th>11-12</th>
<th>12-13</th>
<th>13-14</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Commercial:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>256,021</td>
<td>258,305</td>
<td>268,598</td>
<td>270,927</td>
<td>285,728</td>
</tr>
<tr>
<td>Outside</td>
<td>200,757</td>
<td>199,697</td>
<td>206,816</td>
<td>210,318</td>
<td>215,618</td>
</tr>
<tr>
<td><strong>Multi-Dwelling:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>117,109</td>
<td>119,375</td>
<td>122,041</td>
<td>120,867</td>
<td>121,805</td>
</tr>
<tr>
<td>Outside</td>
<td>327,662</td>
<td>328,943</td>
<td>381,908</td>
<td>348,278</td>
<td>350,603</td>
</tr>
<tr>
<td><strong>Public Authority:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>24,665</td>
<td>21,834</td>
<td>22,214</td>
<td>22,418</td>
<td>20,097</td>
</tr>
<tr>
<td>Outside</td>
<td>3,901</td>
<td>4,855</td>
<td>4,673</td>
<td>7,213</td>
<td>5,413</td>
</tr>
<tr>
<td><strong>Residential:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside</td>
<td>532,186</td>
<td>554,006</td>
<td>555,785</td>
<td>544,054</td>
<td>539,222</td>
</tr>
<tr>
<td>Outside</td>
<td>299,250</td>
<td>309,782</td>
<td>264,088</td>
<td>293,563</td>
<td>257,599</td>
</tr>
</tbody>
</table>

| Total Inside | 929,981 | 953,520 | 968,638 | 958,266 | 966,852 |
| Total Outside | 831,570 | 843,277 | 857,485 | 859,372 | 829,233 |
| Total Consumption | 1,761,551 | 1,796,797 | 1,826,123 | 1,817,638 | 1,796,085 |
### Inside the City Limits

<table>
<thead>
<tr>
<th>Block</th>
<th>Water (Residential)</th>
<th>Water (Commercial/Public Authority)</th>
<th>Water (Irrigation)</th>
<th>Sewer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rates per 1,000 gallons of consumption</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Block 1</td>
<td>$1.22</td>
<td>$1.22</td>
<td>$2.58</td>
<td>$4.40</td>
</tr>
<tr>
<td>Block 2</td>
<td>1.81</td>
<td>1.81</td>
<td>3.45</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 3</td>
<td>2.58</td>
<td>2.58</td>
<td>4.42</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 4</td>
<td>3.45</td>
<td>3.45</td>
<td>6.41</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 5</td>
<td>4.42</td>
<td>4.42</td>
<td>6.41</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 6</td>
<td>6.41</td>
<td>6.41</td>
<td>6.41</td>
<td>4.40</td>
</tr>
<tr>
<td>Base ERM Charge</td>
<td>8.62</td>
<td>8.62</td>
<td>8.62</td>
<td>10.19</td>
</tr>
<tr>
<td>Additional Unit Charge</td>
<td>4.64</td>
<td>4.64</td>
<td>4.64</td>
<td>5.48</td>
</tr>
</tbody>
</table>

### Outside the City Limits

<table>
<thead>
<tr>
<th>Block</th>
<th>Water (Residential)</th>
<th>Water (Commercial/Public Authority)</th>
<th>Water (Irrigation)</th>
<th>Sewer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rates per 1,000 gallons of consumption</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Block 1</td>
<td>$1.52</td>
<td>$1.52</td>
<td>$2.82</td>
<td>$5.50</td>
</tr>
<tr>
<td>Block 2</td>
<td>2.26</td>
<td>2.26</td>
<td>4.31</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 3</td>
<td>3.22</td>
<td>3.22</td>
<td>5.52</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 4</td>
<td>4.31</td>
<td>4.31</td>
<td>8.01</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 5</td>
<td>5.52</td>
<td>5.52</td>
<td>8.01</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 6</td>
<td>8.01</td>
<td>8.01</td>
<td>8.01</td>
<td>5.50</td>
</tr>
<tr>
<td>Base ERM Charge</td>
<td>10.78</td>
<td>10.78</td>
<td>10.78</td>
<td>12.73</td>
</tr>
<tr>
<td>Additional Unit Charge</td>
<td>5.80</td>
<td>5.80</td>
<td>5.80</td>
<td>6.85</td>
</tr>
</tbody>
</table>

ERM = Equivalent Residential Meter

Sewer charges are capped for residential customers without separate irrigation meters at 14,000 gallons.

**Notes:**

(1) Rates on this table became effective Oct 1, 2014
City of Winter Park, Florida
Table 21 (continued)
Water and Sewer Rates, Fees and Charges
September 30, 2014

Bills for water, sewer and irrigation service are determined using applicable rates in the table 21
and the block sizes in the table below based on customer class and meter size.

### Block Structure Price Breaks by Meter Size:

<table>
<thead>
<tr>
<th>Meter Size in Inches</th>
<th>Equivalent Meter Ratio</th>
<th>(1,000 gallons/month)</th>
<th>(1,000 gallons/month)</th>
<th>(1,000 gallons/month)</th>
<th>(1,000 gallons/month)</th>
<th>(1,000 gallons/month)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/4</td>
<td>1</td>
<td>4</td>
<td>8</td>
<td>12</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>1</td>
<td>2 1/2</td>
<td>10</td>
<td>20</td>
<td>30</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>1 1/2</td>
<td>5</td>
<td>20</td>
<td>40</td>
<td>60</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>8</td>
<td>64</td>
<td>96</td>
<td>160</td>
<td>160</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>16</td>
<td>128</td>
<td>192</td>
<td>320</td>
<td>320</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>25</td>
<td>100</td>
<td>200</td>
<td>300</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>6</td>
<td>50</td>
<td>200</td>
<td>400</td>
<td>600</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>8</td>
<td>80</td>
<td>320</td>
<td>640</td>
<td>960</td>
<td>1,600</td>
<td>1,600</td>
</tr>
<tr>
<td>10</td>
<td>115</td>
<td>460</td>
<td>920</td>
<td>1,380</td>
<td>2,300</td>
<td>2,300</td>
</tr>
</tbody>
</table>

### Residential Water Block Structure

<table>
<thead>
<tr>
<th>Usage Up To</th>
<th>Usage Over:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block 1</td>
<td>Block 2</td>
</tr>
<tr>
<td>1,000 (gallons/month)</td>
<td>1,000 (gallons/month)</td>
</tr>
<tr>
<td>4</td>
<td>8</td>
</tr>
</tbody>
</table>

### Irrigation Water Block Structure

<table>
<thead>
<tr>
<th>Usage Up To</th>
<th>Usage Over:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,000 (gallons/month)</td>
<td>1,000 (gallons/month)</td>
</tr>
<tr>
<td>4</td>
<td>8</td>
</tr>
</tbody>
</table>

Notes:
1. Rates on this table became effective Oct 1, 2014.
<table>
<thead>
<tr>
<th></th>
<th>09-10</th>
<th>10-11</th>
<th>11-12</th>
<th>12-13</th>
<th>13-14</th>
</tr>
</thead>
<tbody>
<tr>
<td># Customers</td>
<td>Kilowatt Hours</td>
<td># Customers</td>
<td>Kilowatt Hours</td>
<td># Customers</td>
<td>Kilowatt Hours</td>
</tr>
<tr>
<td>Commercial:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,374</td>
<td>214,827,096</td>
<td>2,165</td>
<td>212,212,900</td>
<td>2,329</td>
<td>213,918,639</td>
</tr>
<tr>
<td>Public Authority:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11,464</td>
<td>199,406,133</td>
<td>11,413</td>
<td>191,429,281</td>
<td>11,648</td>
<td>177,778,338</td>
</tr>
<tr>
<td>Total Customers</td>
<td>14,125</td>
<td>439,004,151</td>
<td>13,864</td>
<td>425,742,604</td>
<td>14,261</td>
</tr>
<tr>
<td>Total Consumption of Largest Users</td>
<td>118,111,371</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Table 23
### Residential Electric Service Rates, Fees and Charges
#### September 30, 2014

<table>
<thead>
<tr>
<th>Residential Rates</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer charge</td>
<td>$ 9.35</td>
<td>per month</td>
</tr>
<tr>
<td>1st 1,000 kWh</td>
<td>$ 0.064850</td>
<td>per kWh</td>
</tr>
<tr>
<td>All kWh above 1,000</td>
<td>$ 0.076500</td>
<td>per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor, 1st 1,000 kWh</td>
<td>$ 0.040740</td>
<td>per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor, all kWh above 1,000</td>
<td>$ 0.050740</td>
<td>per kWh</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$ 0.025641</td>
<td></td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$ 0.060000</td>
<td></td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$ 0.100000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service Charges</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening an account at a new service location</td>
<td>$ 61.00</td>
</tr>
<tr>
<td>Reconnect service</td>
<td>$ 28.70</td>
</tr>
<tr>
<td>Reconnect service after a disconnection for nonpayment or violation of a rule or regulation</td>
<td>$ 43.00</td>
</tr>
<tr>
<td>Reconnection after normal business hours</td>
<td>$ 86.00</td>
</tr>
<tr>
<td>Dishonored check</td>
<td>$ 25.00</td>
</tr>
<tr>
<td>Subsequent Re-establishment of service</td>
<td>$ 10.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lighting Service (LS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>This service is available from dusk to dawn with various automatically controlled light fixtures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fixture and Maintenance Charge</th>
<th>Depends upon fixture type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer charges (per line of billing):</td>
<td></td>
</tr>
<tr>
<td>Metered Accounts</td>
<td>$ 3.49 per month</td>
</tr>
<tr>
<td>Non Metered Accounts</td>
<td>$ 1.22 per month</td>
</tr>
<tr>
<td>Energy and Demand Charge</td>
<td>$ 0.023490 per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$ 0.045530 per kWh</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$ 0.025641</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$ 0.060000</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$ 0.100000</td>
</tr>
</tbody>
</table>

### Notes
(1) Fuel Cost Recovery Factors are adjusted quarterly, if necessary, based on actual fuel costs.
(2) Rates on this table became effective August 1, 2014.
# General Service Electric Rates, Fees and Charges  
**September 30, 2014**

## Non-Demand (GS-1)
Rates will also apply to Temporary Service (TS-1)

<table>
<thead>
<tr>
<th>Customer charges</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Metered Accounts</td>
<td>$6.96</td>
<td>per month</td>
</tr>
<tr>
<td>Metered Accounts</td>
<td>$12.34</td>
<td>per month</td>
</tr>
<tr>
<td>Secondary Delivery Voltage</td>
<td>$156.08</td>
<td>per month</td>
</tr>
<tr>
<td>Primary Delivery Voltage</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Energy and Demand Charge</td>
<td>$0.065520</td>
<td>per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$0.045530</td>
<td>per kWh</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$0.025641</td>
<td></td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$0.060000</td>
<td></td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$0.100000</td>
<td></td>
</tr>
<tr>
<td>Electric State Sales Tax</td>
<td>$0.070000</td>
<td>Commercial Only</td>
</tr>
<tr>
<td>Electric State Sales Tax Surcharge</td>
<td>$0.005000</td>
<td>Commercial Only</td>
</tr>
</tbody>
</table>

## Non-Demand (100% Load Factor Usage (GS-2)
(For customers with fixed wattage loads operating continuously throughout the billing period)

<table>
<thead>
<tr>
<th>Customer charges</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Metered Accounts</td>
<td>$7.26</td>
<td>per month</td>
</tr>
<tr>
<td>Metered Accounts</td>
<td>$12.88</td>
<td>per month</td>
</tr>
<tr>
<td>Energy and Demand Charge</td>
<td>$0.033090</td>
<td>per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$0.045530</td>
<td>per kWh</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$0.025641</td>
<td></td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$0.060000</td>
<td></td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$0.100000</td>
<td></td>
</tr>
<tr>
<td>Electric State Sales Tax</td>
<td>$0.070000</td>
<td>Commercial Only</td>
</tr>
<tr>
<td>Electric State Sales Tax Surcharge</td>
<td>$0.005000</td>
<td>Commercial Only</td>
</tr>
</tbody>
</table>

## Demand (GSD-1)
Applicable to any customer other than residential with a measurable annual kWh consumption of 24,000 kWh or greater per

<table>
<thead>
<tr>
<th>Customer charges</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary Delivery Voltage</td>
<td>$12.82</td>
<td>per month</td>
</tr>
<tr>
<td>Primary Delivery Voltage</td>
<td>$162.19</td>
<td>per month</td>
</tr>
<tr>
<td>Demand Charge</td>
<td>$4.480000</td>
<td>per kWh</td>
</tr>
<tr>
<td>Energy Charge</td>
<td>$0.037380</td>
<td>per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$0.045530</td>
<td>per kWh</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$0.025641</td>
<td></td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$0.060000</td>
<td></td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$0.100000</td>
<td></td>
</tr>
<tr>
<td>Electric State Sales Tax</td>
<td>$0.070000</td>
<td>Commercial Only</td>
</tr>
<tr>
<td>Electric State Sales Tax Surcharge</td>
<td>$0.005000</td>
<td>Commercial Only</td>
</tr>
</tbody>
</table>

## Lighting Service (LS-1)
Rate schedules available upon request

<table>
<thead>
<tr>
<th>Fixture and Maintenance Charge</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Metered Accounts</td>
<td>$3.49 per month</td>
</tr>
<tr>
<td>Non Metered Accounts</td>
<td>$1.22 per month</td>
</tr>
<tr>
<td>Energy and Demand Charge</td>
<td>$0.023490 per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$0.045530 per kWh</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$0.025641</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$0.060000</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$0.100000</td>
</tr>
<tr>
<td>Electric State Sales Tax</td>
<td>$0.070000 Commercial Only</td>
</tr>
<tr>
<td>Electric State Sales Tax Surcharge</td>
<td>$0.005000 Commercial Only</td>
</tr>
</tbody>
</table>

## 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 August 01, 2014.
## The City of Winter Park, Florida

### Table 25

**Capital Asset Statistics by Function/Program**

**Last Ten Fiscal Years**

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Safety</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police Stations</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Fire Stations</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>City Limits</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Square Miles</td>
<td>9.5</td>
<td>9.5</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td><strong>Streets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paved (miles)</td>
<td>123.0</td>
<td>124.0</td>
<td>133.0</td>
<td>133.0</td>
<td>133.0</td>
<td>133.0</td>
<td>133.0</td>
<td>133.0</td>
<td>133.0</td>
<td>133.0</td>
</tr>
<tr>
<td>Unpaved (miles)</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Sidewalks (miles)</td>
<td>99.0</td>
<td>99.0</td>
<td>137.0</td>
<td>137.0</td>
<td>155.0</td>
<td>155.0</td>
<td>155.0</td>
<td>155.0</td>
<td>155.0</td>
<td>166.0</td>
</tr>
<tr>
<td>Bikepaths (miles)</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
<td>23.3</td>
</tr>
<tr>
<td><strong>Culture and Recreation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recreation centers</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Major Parks</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>12</td>
<td>9</td>
<td>13</td>
<td>13</td>
<td>15</td>
</tr>
<tr>
<td>Mini Parks &amp; playgrounds</td>
<td>48</td>
<td>48</td>
<td>48</td>
<td>48</td>
<td>42</td>
<td>45</td>
<td>45</td>
<td>46</td>
<td>37</td>
<td>41</td>
</tr>
<tr>
<td>Parks acreage</td>
<td>281</td>
<td>292</td>
<td>293</td>
<td>293</td>
<td>298</td>
<td>298</td>
<td>298</td>
<td>298</td>
<td>298</td>
<td>336</td>
</tr>
<tr>
<td><strong>Fleet</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vehicles and other heavy equipment</td>
<td>370</td>
<td>404</td>
<td>400</td>
<td>400</td>
<td>400</td>
<td>400</td>
<td>400</td>
<td>400</td>
<td>400</td>
<td>413</td>
</tr>
<tr>
<td><strong>Water &amp; Sewer</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water Plants</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Water mains (miles)</td>
<td>551</td>
<td>553</td>
<td>555</td>
<td>555</td>
<td>556</td>
<td>558</td>
<td>558</td>
<td>559</td>
<td>559</td>
<td>560</td>
</tr>
<tr>
<td>Water maximum capacity (thousands of gallons)</td>
<td>20,155</td>
<td>26,808</td>
<td>28,800</td>
<td>28,800</td>
<td>28,800</td>
<td>28,800</td>
<td>28,800</td>
<td>28,400</td>
<td>28,400</td>
<td>28,800</td>
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<tr>
<td>Deep wells</td>
<td>9</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>6</td>
</tr>
<tr>
<td>Sewer force mains (miles)</td>
<td>42.1</td>
<td>42.3</td>
<td>44</td>
<td>44</td>
<td>44</td>
<td>44</td>
<td>44</td>
<td>45</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Sewer gravity lines (miles)</td>
<td>139</td>
<td>139</td>
<td>142</td>
<td>142</td>
<td>142</td>
<td>143</td>
<td>143</td>
<td>143</td>
<td>143</td>
<td>147</td>
</tr>
<tr>
<td>Lift stations</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>86</td>
<td>86</td>
<td>101</td>
<td>101</td>
<td>104</td>
</tr>
<tr>
<td>Stormwater stations</td>
<td>N/A</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
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<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Disposal (Wastewater) plants</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Electric</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electric Substations</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

**Sources:** Various City departments

**Note:** N/A - Information is not available.
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INDEPENDENT AUDITOR'S 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

Mayor and City Commission
City of Winter Park, Florida

We have audited, in accordance with the 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, 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 (the “City”) as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated March 16, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

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 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. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’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 have reported to management of the City in a separate letter dated March 16, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
March 16, 2015
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Mayor and City Commission
City of Winter Park, Florida

Report on Compliance for Each Major Federal Program

We have audited the compliance of the City of Winter Park, Florida (the “City”) with the types of compliance requirements described in the U.S. Office of Management and Budget (“OMB”) Circular A-133 Compliance Supplement, that could have a direct and material effect on each of the City’s major federal programs for the year ended September 30, 2014. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

Management Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. 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; and 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’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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of 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, 2014.
Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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’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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We issued our report thereon dated March 16, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.
Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 (Cont.)

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 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Moore Stephens Lovelace, P.A.
Certified Public Accountants
Orlando, Florida
March 16, 2015
<table>
<thead>
<tr>
<th>Agency/Federal Program</th>
<th>CFDA Number</th>
<th>Grant/Contract Number</th>
<th>Award Amount</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Homeland Security</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-through State of Florida, Department of Financial Services, Division of Emergency Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.067</td>
<td>13-DS-97-13-00-16-409</td>
<td>$ 11,676</td>
<td>$ 11,676</td>
</tr>
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<td>Homeland Security Grant Program</td>
<td>97.067</td>
<td>11-DS-L5-06-58-02-397</td>
<td>26,000</td>
<td>18,282</td>
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<td>Total U.S. Department of Homeland Security</td>
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<td></td>
<td>29,958</td>
</tr>
<tr>
<td><strong>U.S. Department of Agriculture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-through State of Florida, Department of Agriculture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Urban and Community Forestry</td>
<td>10.664</td>
<td>20375</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Total U.S. Department of Agriculture</td>
<td></td>
<td></td>
<td></td>
<td>15,000</td>
</tr>
<tr>
<td><strong>Federal Highway Administration</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-through State of Florida, Department of Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brookshire Elementary School Neighborhood Sidewalks</td>
<td>20.205</td>
<td>AR076</td>
<td>15,000</td>
<td>7,198</td>
</tr>
<tr>
<td>Total Federal Highway Administration</td>
<td></td>
<td></td>
<td></td>
<td>7,198</td>
</tr>
<tr>
<td><strong>Federal Transit Administration</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-through State of Florida, Department of Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Planning and Construction - Amtrak Station Construction and Improvements</td>
<td>20.500</td>
<td>A0D32</td>
<td>950,000</td>
<td>390,849</td>
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<td>Art in Transit Project</td>
<td>20.500</td>
<td>AQM78</td>
<td>6,500</td>
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<tr>
<td>Total Federal Transit Administration</td>
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<td></td>
<td>397,349</td>
</tr>
<tr>
<td><strong>U.S. Environmental Protection Agency</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Pass-through State of Florida, Department of Environmental Protection</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Park North Subdivision West Exfiltration System</td>
<td>66.460</td>
<td>GO340</td>
<td>421,800</td>
<td>421,800</td>
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<tr>
<td>Total U.S. Environmental Protection Agency</td>
<td></td>
<td></td>
<td></td>
<td>421,800</td>
</tr>
<tr>
<td><strong>U.S. Department of Justice</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Edwards Byrne Memorial Justice Assistance Grant Program</td>
<td>16.738</td>
<td>2014-JAGD-ORAN-4-E6-149</td>
<td>7,413</td>
<td>7,413</td>
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<tr>
<td>Bulletproof Vest Partnership Program-OJP Vest Partnership</td>
<td>16.607</td>
<td>OMB #1121-0235</td>
<td>4,930</td>
<td>16,395</td>
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<td>HIDTA - High Intensity Drug Traffic Area</td>
<td>95.001</td>
<td>G13CF0011A</td>
<td>833,825</td>
<td>234,680</td>
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<tr>
<td>HIDTA - High Intensity Drug Traffic Area</td>
<td>95.001</td>
<td>G14CF0011A</td>
<td>958,674</td>
<td>720,263</td>
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<tr>
<td>Total U.S. Department of Justice</td>
<td></td>
<td></td>
<td></td>
<td>987,196</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES OF FEDERAL AWARDS</strong></td>
<td></td>
<td></td>
<td></td>
<td>$ 1,858,501</td>
</tr>
</tbody>
</table>

**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.
CITY OF WINTER PARK, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2014

Section I - Summary of Independent Auditor’s Results

Financial Statements

Type of Auditor’s Report Issued: Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies)? Yes None reported

Type of report issued on compliance for major federal program: Unmodified Opinion

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

Identification of Major Programs:

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>66.460</td>
<td>Nonpoint Source Implementation Grant</td>
</tr>
<tr>
<td>95.001</td>
<td>HIDTA – High Intensity Drug Traffic Area</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between Type A and Type B programs: $300,000

Auditee qualified as low-risk auditee? Yes No
CITY OF WINTER PARK, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For The Year Ended September 30, 2014

Section II - Findings Related to the Financial Statement Audit, as required to be reported in accordance with Government Auditing Standards.

No matters are reported.

Section III - Federal Award Findings and Questioned Costs Section reported in accordance with OMB Circular A-133.

No matters are reported.

Section IV - Status of Prior Year Findings

No matters were reported in the prior year affecting federal financial assistance programs.
INDEPENDENT AUDITOR’S MANAGEMENT LETTER

Mayor and City Commission
City of Winter Park, Florida

Report on the Financial Statements

We have audited the basic financial statements of the City of Winter Park, Florida (the “City”), as of and for the fiscal year ended September 30, 2014, and have issued our report thereon dated March 16, 2015.

Auditor’s Responsibility

We conducted our audit 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; and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have also issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters, Independent Auditor’s Report on Compliance for Each Major Program and Report on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133, Schedule of Findings and Questioned Costs, and Independent Accountant’s Report on an examination conducted in accordance with AICPA Professional Standards, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 16, 2015, should be considered in conjunction with this management letter.

Prior Audit Findings

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 in our Management Letter Schedule of Observations and Recommendations.

Official Title and Legal Authority

Section 10.554(1)(i)4., 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 this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.
Financial Condition

Section 10.554(1)(i)a.a., Rules of the Auditor General, requires that we report the results of our determination as to whether or not the City 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, the results of our tests did not indicate that the City met any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), 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.

Annual Financial Report

Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2014, 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, 2014. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. Please refer to the attached Management Letter Schedule of Observations and Recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with 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 which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor, City Commission, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

Signed

MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
March 16, 2015
CITY OF WINTER PARK, FLORIDA

MANAGEMENT LETTER SCHEDULE OF OBSERVATIONS AND RECOMMENDATIONS

Fiscal Year Ended September 30, 2014

PRIOR YEAR MANAGEMENT LETTER COMMENTS

MLC 2013-04 PURCHASING CARD POLICY

Criteria
As part of an effective control environment, policies should clearly define procedures and guide City employees in handling certain transactions in accordance with the related policy.

Condition
During our audit, we noted that the City has been increasing its use of purchasing cards for acquiring goods and services over the past few years. Due to this increase of transactions, the current policy may not accurately reflect current procedures.

Cause
The City has been steadily increasing its purchases through its purchasing card program.

Effect
Without a periodic review of current policies and procedures, the City may enter into transactions that are not specifically defined in their adopted policies and procedures.

Current Year Status
The City has not updated its Purchasing Card Policy.

Recommendation
We recommend that the City review its current procedures for purchasing card transactions and compare it to their policy and determine if either their current policy or procedures requires amendment.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

MLC 2014-01 ASSET DISPOSAL DOCUMENTATION

Criteria
As part of an effective control environment, policies and procedures should be followed by City employees in handling asset disposal transactions in accordance with the related policy.

Condition
During our audit, we noted that the City did not document the Purchasing Manager’s approval for the disposal of City vehicles.

Cause
It appears the lack of documented approval was an oversight by the City.

Effect
Without proper documentation of City approval of asset disposal transactions, the City is not in compliance with its adopted policies and procedures.

Recommendation
We recommend that the City review its current policy on asset disposal to ensure it is documented all approvals required for asset disposal.
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INDEPENDENT ACCOUNTANT’S REPORT

Mayor and City Commission
City of Winter Park, Florida

We have examined the City of Winter Park, Florida’s (the “City”) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2014. Management is responsible for the City’s compliance with those requirements. Our responsibility is to express an opinion on the City’s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City’s compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2014.

MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
March 16, 2015
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March 16, 2015

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

Re: Responses to Independent Auditor’s Management Letter

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

**MLC 2013-04 Purchasing Card Policy:**
The City will update the Purchasing Card Policy during FY15 to ensure it is up-to-date with current practices especially with the addition of new card types (e.g. boot and tool cards) and payment methods (E-Payables).

**MLC 2014-01 Asset Disposal Documentation:**
The City will modify the disposal process to properly document the approval by the Purchasing Manager.
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REGULAR MEETING OF THE CITY COMMISSION
March 9, 2015

The meeting of the Winter Park City Commission was called to order by Mayor Kenneth Bradley at 3:33 p.m. in the Commission Chambers, 401 Park Avenue South, Winter Park, Florida. The invocation was provided by Mayor Kenneth Bradley, followed by the Pledge of Allegiance.

Members present:
Mayor Kenneth Bradley
Vice Mayor Steven Leary
Commissioner Sarah Sprinkel
Commissioner Tom McMacken
Commissioner Carolyn Cooper

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 Mayor Bradley to approve the agenda with the addition of item '5.b’, City Library Audit; seconded by Commissioner Cooper and approved by acclamation with a 5-0 vote.

Mayor’s Report

a. Proclamation – Deputy Chief Art King

Mayor Bradley proclaimed March 26, 2015 as “Art King Day” for his 33 years of service to the City upon retirement.

   b. Appointment - Members to Visioning Steering Committee

Mayor Bradley nominated John Gill to the Visioning Steering Committee.

City Manager’s Report

a. Recognition of Mayor Kenneth W. Bradley’s six years of service

City Manager Knight, Fire Chief Jim White, Police Chief Brett Railey and Deputy Police Chief Art King presented the Mayor with a memorial gavel box, a white firefighter’s helmet, a signed Miami dolphin’s record book and an honorary police plaque for his six years of service. First Lady of Winter Park, Mrs. Ruth Bradley was presented with a floral arrangement for her assistance and support.

A sincere thank you was offered to Full Sail University staff for creating the short blooper video illustrating the Mayor’s events throughout his six years of service.

Mayor Bradley spoke about his tenure as Mayor and thanked everyone for their support and for being a great City.
b. City Library Audit

Library Director Shawn Shaffer advised that this year the library received an audit that is not only clean, but one that comes with an unqualified and unmodified opinion.

City Attorney’s Report

Attorney Brown advised that their office was notified today that a lawsuit was filed in south Florida against 30-40 cities, including Winter Park, regarding the Red Light Camera Program (Parker, et al., vs ATS, et al., including numerous cities including Winter Park, Southern District federal court). He will provide more information once the suit has been received and studied.

Non-Action Item – No items.

Consent Agenda

a. Approve the minutes of February 23, 2015. PULLED FOR DISCUSSION. SEE BELOW.

b. Approve the following purchase and contracts:
   1. PR 157270 to Sternberg Lanterns for lanterns for the Winter Park Racquet Club. PULLED FOR DISCUSSION. SEE BELOW.
   2. Amendment No. 3, RFQ-2-2012; Continuing Contracts for Professional, Architectural & Engineering Services - Landscape Architect to Miller Legg and authorize the Mayor to execute renewal.
   3. Piggyback contract with Cintas Corporation for facilities solutions: RFP 12-JLH-011, US Communities; and authorize the Mayor to execute contract.

Motion made by Commissioner Sprinkel to approve Consent Agenda items “b.2-3”; seconded by Commissioner McMacken. No public comments were made. The motion carried unanimously with a 5-0 vote.

Consent Agenda Item ‘a’ – Approve the minutes of February 23, 2015.

Commissioner Cooper requested that two adjustments be made to page 8 under City Commission Reports (specifically under Commissioner Cooper and Mayor Bradley comments).

Motion made by Mayor Bradley to approve Consent Agenda item ‘a’ with the two adjustments made by Commissioner Cooper; seconded by Commissioner McMacken. No public comments were made. The motion carried unanimously with a 5-0 vote.
Consent Agenda Item “b.1” – PR 157270 to Sternberg Lanterns for lanterns for the Winter Park Racquet Club.

Upon request, City Manager Knight explained that this item falls under the electric utility street light tariff. He said commercial establishments can rent from the City decorative lights for parking lots and private drives and we gain a return on the investment.

Motion made by Mayor Bradley to approve Consent Agenda item “b.1”; seconded by Commissioner Sprinkel. No public comments were made. The motion carried unanimously with a 5-0 vote.

Action Items Requiring Discussion

a. East Morse Boulevard parking and sidewalk easement

Public Works Director Troy Attaway explained that a request was made by the Cloisters Condominiums to clarify ownership of the existing parking and sidewalk located on the south side of Morse Boulevard. The Condominium wishes to memorialize the ownership operation and maintenance responsibilities of the parking and sidewalk. This agreement/easement does not change the current parking or sidewalk use. Attorney Trippe Cheek was present for questions.

Motion made by Commissioner Leary to approve the parking and sidewalk easement as presented; 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.

Public Hearings:

a. Request of Winter Park Real Estate Advisors, Inc: To amend the conditional use approval previously granted at 125 S. Interlachen Avenue to allow for modifications to the approved multi-family project to be composed of six units, three stories and 20,542 square feet of residential living area with parking in the basement level below the project, on property zoned R-4. (Second hearing).

Planning Manager Jeff Briggs explained that the recent ordinance change for supermajority votes established that conditional uses for three story buildings within the Central Business District require two public hearings. This is the second public hearing. On February 23, the Commission voted unanimously in favor of the request.

Motion made by Commissioner Cooper to approve the request on second hearing; 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.

b. ORDINANCE NO. 2991-15: AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA VACATING AND ABANDONING THE PORTION OF KINDEL AVENUE BETWEEN BENJAMIN AVENUE AND LEWIS DRIVE WITHIN THE RAVAUDAGE PLANNED DEVELOPMENT AND HOME ACRES SUBDIVISION AREA, MORE PARTICULARLY DESCRIBED HEREFIN. Second Reading

Attorney Brown read the ordinance by title and answered questions. Motion made by Commissioner Sprinkel to adopt the ordinance; seconded by Commissioner McMacken. 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. Request of the City of Winter Park for the property at 2908 Temple Trail:

ORDINANCE NO. 2992-15: AN ORDINANCE AMENDING CHAPTER 58 “LAND DEVELOPMENT CODE” ARTICLE I, “COMPREHENSIVE PLAN” SO AS TO CHANGE THE FUTURE LAND USE DESIGNATION OF SINGLE FAMILY RESIDENTIAL FUTURE LAND USE TO OPEN SPACE AND RECREATION ON THE PROPERTY AT 2908 TEMPLE TRAIL, MORE PARTICULARLY DESCRIBED HEREFIN, PROVIDING FOR CONFLICTS, SEVERABILITY AND EFFECTIVE DATE. Second Reading

ORDINANCE NO. 2993-15: AN ORDINANCE AMENDING CHAPTER 58 “LAND DEVELOPMENT CODE” ARTICLE III, “ZONING” AND THE OFFICIAL ZONING MAP SO AS TO CHANGE SINGLE FAMILY RESIDENTIAL (R-1A) DISTRICT ZONING TO PARKS AND RECREATION (PR) DISTRICT ZONING ON THE PROPERTY AT 2908 TEMPLE TRAIL, MORE PARTICULARLY DESCRIBED HEREFIN, PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE. Second Reading

Mayor Bradley noted that this will be a simultaneous public hearing. Attorney Brown read both ordinances by title.

Motion made by Mayor Bradley to adopt the first ordinance; seconded by Commissioner Leary.

Motion made by Mayor Bradley to adopt the second ordinance; seconded by Commissioner Leary.

No public comments were made on either ordinance.

Upon a roll call vote on the first ordinance, Mayor Bradley and Commissioners Leary, Sprinkel, Cooper and McMacken voted yes. The motion carried unanimously with a 5-0 vote.
Upon a roll call vote on the second ordinance, 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, ANNEXING THE PROPERTY AT 1802 STONEHURST ROAD; MORE PARTICULARLY DESCRIBED HEREIN; 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 DESCRIBED HEREIN; 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. First Reading

Attorney Brown read the ordinance by title. Planning Manager Jeff Briggs explained that Mr. and Mrs. King own the home at 1802 Stonehurst Road and have made a voluntary request for annexation. Stonehurst Road is an enclave surrounded by the City of Winter Park. Slowly over the years some of the residents have been volunteering to be annexed. The Comprehensive Plan policy is to work toward the eventual annexation of the entire enclave.

Mr. Briggs advised that when we have the second reading of this ordinance, the agenda will also contain the ordinances to establish Single Family FLU designation on the Comprehensive Plan maps and Single Family (R-1AA) zoning on this property. Ordinances to establish the FLU and Zoning can only be done once the second reading of the annexation is official. The property now has the single family FLU and zoning in Orange County, so there is no change.

Motion made by Mayor Bradley to accept the ordinance on first reading; seconded by Commissioner Sprinkel. No public comments were made.

Upon questioning, Mr. Briggs explained that if the City wanted to annex the remaining parcels without having a referendum, the City Commission and the Board of Orange County Commissioners would have to approve an interlocal agreement.

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 Manager Knight acknowledged the request to have staff begin a process to talk to the citizens and Orange County regarding the annexation process for the remaining enclave parcels into the City.

e. AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING A PORTION OF THE RIGHT-OF-WAY OF HOWELL BRANCH ROAD GENERALLY BETWEEN 1620 HOWELL BRANCH ROAD AND THE CITY LIMITS; MORE PARTICULARLY DESCRIBED HEREIN; 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 DESCRIBED HEREIN; 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. First Reading

Attorney Brown read the ordinance by title. Planning Manager Jeff Briggs explained that this ordinance would annex the eastern portion of the Howell Branch Road right-of-way from 1620 Howell Branch Road; east to the city limits. In 2002, the City annexed down from the north and up from the south and never included this portion of the Howell Branch Road right-of-way.

Over the years on rare occasions, there has been confusion for the Police Department with calls on accidents in this section of Howell Branch Road. Since it is unincorporated Orange County, the City has to call the Highway Patrol to take the accident report since it is not inside the city limits. This will eliminate that confusion in this section of Howell Branch Road. Howell Branch Road would remain a “county road” meaning Orange County has the responsibility for maintenance of the right-of-way.

Motion made by Commissioner Sprinkel to accept the ordinance on first reading; seconded by Commissioner McMacken. 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.

Public Comments (Items not on the agenda) – No comments were made.

City Commission Reports:

a. Commissioner Leary

Commissioner Leary said he had fun this weekend partaking in the St. Patrick’s Day parade and waving signs in support of the runners participating in the Fiddlers Green 5K event. He thanked Police, Fire and staff for their support.

b. Commissioner Sprinkel

Commissioner Sprinkel reminded everyone about the Bike to Work ride this Thursday and the Orlando Philharmonic Orchestra Spring Pops Concert on Sunday. She commended staff for the great job they did with creating the Performance Measurement Report that was recently mailed out to the residents.

City Manager Knight advised that this report will be created and posted on the City’s website quarterly and the actual mailing will be done annually once it has been presented to the Commission.
c. Commissioner Cooper

Commissioner Cooper commented that she was honored to attend the Police promotion ceremony this week and congratulated new Deputy Chief Jesse Johnson and new Captain Jeffrey Biles. A sincere thank you was offered to the Chamber of Commerce for the wonderful event they hosted for Mayor Bradley this past week.

Commissioner Cooper advised that every Monday morning the Florida League of Cities has an informational legislative conference call and to contact her for the phone number if they are interested in participating. She reminded everyone to vote in tomorrow’s election.

d. Commissioner McMacken

Commissioner McMacken said he had the pleasure of walking in the St. Patrick’s Day parade and thanked staff, Police and Fire for their support.

e. Mayor Bradley

Mayor Bradley said he is looking forward to attending the 56th Annual Winter Park Sidewalk Art Festival next weekend and encouraged everyone to participate.

The meeting adjourned at 4:30 p.m.

____________________________________________________
Mayor Kenneth W. Bradley

ATTEST:

______________________________
City Clerk Cynthia S. Bonham, MMC
subject

Swetman Building, LLLP seeks an encroachment agreement for two canopy support columns on the property, which have been constructed and encroach into the right of way sidewalk along Park Ave at 358 N. Park Ave.

motion | recommendation

Approve agreement

background

The Boca Restaurant was recently renovated under permit number 14-1608 issued on 8/11/14. Under this permit the existing canopies and columns were removed and replaced. The agreement formalizes the previously existing encroachment with the replacement of the columns.

alternatives | other considerations

fiscal impact

None
RIGHT OF WAY

ENCROACHMENT AGREEMENT

THIS AGREEMENT made this 2nd day of March, 2015, by and between the CITY OF WINTER PARK, FLORIDA, a Florida municipal corporation, (hereinafter referred to as “City”), whose address is 401 Park Avenue South, Winter Park, FL 32789, and Swetman Building LLLP, (hereinafter referred to as “Owner”), whose address is 1011 N. Wymore Road, Winter Park, FL 32789.

WHEREAS, Owner presently owns the residential property located at 358 N. Park Ave., Winter Park, Florida 32789, as recorded in Plat Book B Page 87, Public Records of Orange County, (the Property). The Property is particularly described in Exhibit “A”.

WHEREAS, Owner seeks an encroachment agreement to place two canopy support columns on the Property, which will encroach into the public right of way along Park Ave at 358 North Park Avenue, Winter Park, Florida 32789. In connection with his request for an encroachment agreement, Property Owner has submitted plans to the City for the construction and placement of the canopy.

WHEREAS, the parties hereto wish to enter into this Encroachment Agreement.

NOW, THEREFORE, in consideration of the terms and conditions set forth herein, the parties agree as follows:

1. The “Whereas” clauses set forth above are true and accurate and are hereby incorporated herein.

2. The City hereby authorizes and allows Owner’s Improvements to encroach into the City’s Right of Way. Owner agrees not to encroach any more than the actual footprint of the current Improvements. The encroachment allowed by this agreement shall consist only of the 2 columns shown in Exhibit B, attached hereto and incorporated by reference, and no other encroachment shall be allowed by this Agreement.

3. Owner states that the Encroachment will not cause damage to any City utility infrastructure of the City. In the event Improvements do, in fact, damage said infrastructure of the City, Owner shall repair said damage immediately and at Owner’s expense; or, at the option of the City, City shall repair said damage and Owner shall immediately reimburse City for said cost and expense.

4. It is specifically understood by the parties that any future improvements constructed by Owner on the Property shall not now or in the future encroach into said Right of
Way. In the event that any of the Improvements on said Property, or any portions thereof, are destroyed, removed or demolished so that said encroachment is terminated, Owner, for themselves and their successors in interest in the Property, agree that any replacement structure built on the Property shall not encroach into the Right of Way without the prior written consent of the City.

5. To the fullest extent permitted by law, Owner hereby indemnifies and agrees to hold harmless the City, its officers, agents and employees, from and against all claims, damages, losses and expenses, including reasonable attorney’s fees, arising out of or resulting from the construction, location and maintenance of the Owner’s Improvements on and within the City’s Easement.

6. The City will not be restricted in any manner from accessing, maintaining, repairing the Right of Way. In the event the Improvements must be removed to access the Right of Way, the City is not responsible for the replacement of the Improvements.

7. This Agreement shall inure to the benefit of and be binding upon the respective heirs, personal representatives, successors and assigns of the parties hereto, and shall be recorded in the Public Records of Orange County, Florida.

8. Nothing contained herein shall be interpreted to grant or convey to the City any rights or interests in the Property not already contained in the Encroachment.

9. This Agreement shall not be construed as a waiver of the City’s sovereign immunity.

10. Term and Extension. This Agreement shall be approved by the City Commission of the City of Winter Park and is for an initial term of ten (10) years. Thereafter, the parties may mutually agree to extend and renew the Agreement for successive five (5) year terms.

IN WITNESS WHEREOF, the parties have set their hands and seals hereto on the day and year first above written.

[signatures to follow]
Signed, sealed and delivered in the presence of:

_________________________

_________________________
(print)

_________________________
(print)

CITY OF WINTER PARK, FLORIDA

By: _______________________
   Kenneth Bradley, Mayor

ATTEST:

By: _______________________
   Cynthia S. Bonham, City Clerk

Date: _______________________

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this ___ day of __________, 2015 by Kenneth Bradley, as Mayor of the City of Winter Park, Florida, a municipal corporation, who is personally known to me or who produced __________________ as identification.

NOTARY PUBLIC, STATE OF FLORIDA
Print name: ___________________
My Commission Expires: ___________
Signed, sealed and delivered in the presence of:

[Signatures]

(print)

Property Owner 1 Name
Rogelio Heliker, III, OS

Property Owner 2 Name

Property Address
358 N. Main Avenue
Winter Park, FL 32789

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 2\textsuperscript{nd} day of March, 2015, by \underline{Rogelio D. Heliker, III} \underline{and}
\underline{Katherine} (check one) \underline{who are personally known to me or \underline{who produced}} as identification.

\underline{Allison \textsuperscript{E. Warren}}
Notary Public - State of Florida
Print Name: Allison E. Warren
My Commission expires:
EXHIBIT A

Legal Description

Beginning at the Northwest corner of Lot 35, Block 19, RE-SUBDIVISION OF TOWN OF WINTER PARK, Plat Book B, Page 87, Public Records of Orange County, Florida, run thence South 156.34 feet, thence Easterly to a point on the East line of Lot 29 of said Block, said point being 156.54 feet South of the Northeast corner of Lot 35, thence North 5 feet, West 62.5 feet, North 93.05 feet, West 26.1 feet, North 57.05 feet, West 49.2 feet to the point of beginning.

AND

Begin at the Northeast corner of Lot 35, Block 19, TOWN OF WINTER PARK, as recorded in Plat Book B, Page 87, Public Records of Orange County, Florida, run South 151.54 feet, thence West 62.75 feet, thence North 93.05 feet, thence West 26.1 feet, thence North 57.5 feet, thence East 88.75 feet to the point of beginning.
City Commission Agenda Item

<table>
<thead>
<tr>
<th>item type</th>
<th>Consent Agenda</th>
<th>meeting date</th>
<th>March 23, 2015</th>
</tr>
</thead>
</table>
| prepared by department division | Purchasing Division                          | approved by | □ City Manager  
□ City Attorney  
□ N/A                   |               | final vote     |
| board approval | □ yes  □ no  ■ N/A                        |              |                |

**Formal Solicitation**

<table>
<thead>
<tr>
<th>vendor</th>
<th>item</th>
<th>background</th>
<th>fiscal impact</th>
<th>motion</th>
<th>recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Central Florida Environmental Corporation</td>
<td>IFB-9-2015 – Mead Grove Wetland Restoration Project.</td>
<td>100% Grant Funding. Amount: $325,000</td>
<td>Commission approve PR157359 to Central Florida Environmental for Mead Grove Wetland Restoration Project and authorize the Mayor to execute the contract.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Intermedix</td>
<td>RFP-2-2015 – EMS Fire Billing Services</td>
<td>Total expenditure included in approved FY15 budget. $107,802 was paid for this service in FY14.</td>
<td>Commission approve award to Intermedix for EMS Fire Billing Services and authorize the Mayor to execute the contract.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A formal solicitation was issued to award the contract. Project is 100% grant funded via Florida Department of Environmental Protection and Florida Fish & Wildlife.

A formal solicitation was issued to award this contract.
subject
Winter Park – Rollins College Martin Luther King Park Restroom Agreement

motion | recommendation
Recommend approval and execution of the Agreement between the City and Rollins College allowing for the construction of a restroom building in Martin Luther King Park to serve the Rollins College Softball Stadium and park visitors.

background
Rollins College has proposed to hire a General Contractor to construct a park restroom facility matching the City’s existing park restroom design and specifications. Rollins has agreed to construct and pay for the restroom facility to serve the softball stadium that is currently without any public facilities. The proposed restroom will also be convenient and available for use by the general park and athletic field patrons.

The City will provide the architectural plans, site plans and utility connections through City department’s in-kind services.

The restroom facility will become City property upon completion of construction.

alternatives | other considerations
None

fiscal impact
Estimated City costs - $10,500
Estimated Rollings College cost - $170,000+
DONATION AND DEVELOPMENT AGREEMENT
BETWEEN
ROLLINS COLLEGE AND THE CITY OF WINTER PARK
FOR A PUBLIC RESTROOM FACILITY AT
MARTIN LUTHER KING PARK

The City of Winter Park, ("City") and Rollins College, ("Rollins") hereby enter this Agreement pursuant to which Rollins will design, develop, construct and then donate to the City a restroom facility, as more particularly described hereinafter, at the City's Martin Luther King Park, ("MLK"). To set forth the legal requirements binding upon the parties and to provide the means by which Rollins may develop, construct and donate said restroom facility, the parties agree as follows:

1. Consideration. The parties acknowledge that the consideration to support this Agreement is sufficient, and includes but is not limited to the faithful performance by each party of its promises of future performance, said promises being embodied in this Agreement and binding upon the parties hereto.

2. Responsibilities of Rollins.

   Plans For Construction

   a. Rollins accepts the design and specifications provided by the City showing the public restroom facility Rollins will build or cause to be built at the MLK Park site provided for the project. Additional provisions regarding the design:
i. The design provided by City and to be accepted by Rollins shall be legally compliant with all state and federal laws, and compliant with the City's Land Development Code. Without limitation, the restroom facility shall be ADA compliant.

ii. Rollins will build or cause to be built a public restroom facility consistent with the plans and specifications provided by the City. The plans may be changed only in advance, in writing, by mutual agreement of the parties.

iii. Value engineering or other revisions to the design may be made, subject to mutual agreement of the parties to make such changes, and in no event shall any such changes result in any Code violation or other material inadequacy in the final product or its intended use.

iv. A copy of the design documents and specifications (including a site plan) that govern this project are attached as Exhibit "A" hereto.

**Construction**

b. Rollins will cause, through its own forces or utilizing others who are duly licensed to perform such work, the construction of the restroom facility in accordance with the buildable construction documents, plans and specifications provided by the City. The following additional provisions shall apply with respect to the construction of the restroom facility:

i. Rollins will abide by all permitting and construction regulations pursuant to the City of Winter Park Land Development Code. The City shall promptly review the plans, permit the work and promptly conduct inspections as required by the Land Development Code such that the
time for substantial completion and final completion of the restroom facility is not delayed.

ii. Rollins shall achieve substantial completion of the restroom facility on or before one (1) year from the date that this Agreement is fully executed and delivered to Rollins. Rollins shall achieve final completion of the restroom facility on or before thirty (30) calendar days following substantial completion. At substantial completion, occupancy may be allowed by City in accordance with its normal procedures. And, the City shall conduct a review at substantial completion and identify any items necessary for final completion in the form of a punchlist. There shall be one punchlist and the parties shall mutually agree as to the accuracy of that list. Rollins shall thereafter diligently complete the work identified in the punchlist such that final completion is timely achieved.

iii. Rollins will cause its contractor to warrant the work for at least one (1) year following the acceptance of the project at final completion by the City. This will be a general warranty guaranteeing that the installed work is free from defect including latent defects not reasonably noticeable by the City at the time of the development of the punchlist and acceptance of the completed work. The project is warranted by the contractor upon final completion as fit and satisfactory for its intended purposes, with all items functioning and operating in accordance with general commercially acceptable standards, and that the work is compliant with all applicable codes and regulations. Rollins shall convey and assign over to the City each and every manufacturer’s warranty, the
contractor's warranty and each subcontractor's warranty issued in connection with the work installed at the project.

iv. Without limitation of Rollins' duties in subparagraph 2(b)(iii), above,
Rollins and its contractor(s) and suppliers shall deliver signed, sealed as-built drawings, operation and maintenance manuals showing model number, color and description of all significant construction materials and installed appliances, devices and equipment.

v. Rollins shall use only duly licensed and qualified contractors and material suppliers for the work, and shall hold the City harmless and indemnify it from and against any claim arising out of or pursuant to the work in connection with the construction and donation of the restroom facility. Without limitation, this obligation to hold harmless and indemnify the City shall include claims relating to accidents at the project, claims relating to the failure of one or more contractors, subcontractors or material suppliers to comply with any state or federal law such as, but not limited to workers' compensation, environmental, OSHA, labor, wage and hour and other issues and matters.

vi. Upon City acceptance, Rollins by Bill of Sale and Dedication shall donate the building and all fixtures to the City.

vii. Rollins shall deliver the completed project free and clear of all claims for payment from any general, sub and sub-sub-contractor as well as claims of material suppliers, and shall hold harmless and indemnify the City from and against any of such claims.
3. **Extensions of Time.** Rollins shall have the right to request an extension of time to present final design and construction buildable final plans and specifications, and/or substantial completion or final completion, if the reason(s) for the request(s) of a time extension is a matter that is beyond the reasonable control of Rollins. Such matters that may entitle Rollins to an extension of time shall include but are not limited to strikes, war, acts of terrorism, significantly unusual and inclement weather that is substantially different than the weather customarily experienced in Central Florida at the applicable time of year, and, unreasonable delay by the City of Winter Park in making the site available and clear for construction, or in review or inspection responsibilities subject to the requirement that Rollins shall provide prompt written notice and reminders to the City that its work is ready to be reviewed and/or inspected.

Rollins shall request an extension of time within seven (7) business days following the occurrence of the matter which entitles it to request the extension. With respect to a claim that the City has failed to promptly review and inspect work tendered by Rollins, the request for an extension shall be made within seven (7) days following written notice by Rollins to the City that work is ready for review and/or inspection and a reminder notice is provided (which reminder shall be sent no sooner than twenty-four (24) hours after the first notice).

The extension of time shall reasonably relate to the actual time by which Rollins was delayed on account of the occurrence that justifies the extension.

4. **Donation and Funding Commitment.** Rollins shall fund the work required to complete the design, plans and specifications for the project, and the construction of the restroom facility. Upon completion and acceptance by the City of the work, Rollins shall convey the facility to the City and dedicate it to public use.
5. **City’s Obligations.**

a. The City shall provide the site as depicted on Exhibit “A” clear and suitable for the construction of the restroom facility.

b. The City shall promptly review and inspect work tendered as ready for such review and inspection by Rollins, subject to the requirements for notice and reminder provided elsewhere in this Agreement. Further, the City shall be excused from this requirement to the extent that there are exigent circumstances that reasonably require the.devotion of City staff responding to other matters, but in such event Rollins shall be entitled to receive upon its request a reasonable extension of time commensurate with the amount of delay occasioned by such exigent circumstances.

c. City will provide suitable utility lines stubbed to the restroom facility site, and shall connect at City expense, City water, wastewater and electric lines.

d. City will provide sufficient site work such that a suitable building pad at grade, with suitable compacted buildable soil, is available for Rollins to construct or cause the construction of the public restroom facility thereon.

e. Upon execution of the Bill of Sale and Dedication to the City, the City will thereafter maintain the restroom facility, including the building and fixtures, as a restroom facility open to the public for use in conjunction with recreation activities at the Martin Luther King Park and neighboring Rollins College facilities. The City will maintain the restroom facility to the standard generally required for public restrooms. Cleaning services at the restroom facility will be the responsibility of the City. The City will provide security at the facility to the
same extent security is provided to the public generally, and without undertaking any additional duty.

6. **Municipal Purpose and Acknowledgement.** The parties agree that this project and the procedures by which it will be developed, constructed and donated, serve a significant municipal purpose by providing a restroom facility for use in conjunction with recreation activities at the Martin Luther King Park and neighboring Rollins College facilities. Additionally, the City acknowledges that significance of Rollins’ donation of this facility with appreciation.

7. **Future Change of Land Use.** If the City requires or causes demolition of the facility as part of a change in use of the area for a municipal purpose during the first 5 years following CO and acceptance, City will reimburse Rollins one hundred percent (100%) of its documented construction costs; if after 5 years, but before the 10th year following CO and acceptance, City will reimburse Rollins sixty percent (60 %) of its documented costs of construction; from the 10th year through the 15th year thirty percent (30 %) of its documented costs of construction. If the City constructs a new restroom facility within six months of the demolition that provides the same service level no reimbursements will be paid. If the restroom facility is damaged or destroyed in whole or in part by casualty such as fire, storm, flood, etc., during the first 5 years following CO and acceptance, the City agrees to repair or reconstruct the restroom facility within six (6) months of such damage or destruction.

8. **Miscellaneous Provisions.**

a. The parties will attempt to resolve any and all disputes that may arise concerning this project and the performance of this agreement through voluntary, non-binding mediation. If mediation is unsuccessful or is rejected, then dispute resolution shall be in the court of appropriate jurisdiction in Orange County, Florida.
b. There are no third party beneficiaries to this Agreement and only the parties to this Agreement shall have any rights created hereunder or standing to enforce any duties and obligations provided for in this Agreement.

c. This Agreement is binding upon the successors of each party.

d. This Agreement may not be assigned by either party. However, Rollins may use duly licensed professionals and contractors subject to the requirements stated elsewhere in this Agreement.

e. The City reserves all of its rights of sovereign immunity and shall not be liable to any party in excess of the limits of liability set out in Section 768.28, Florida Statutes. Additionally, for those matters for which the City has complete sovereign immunity, such immunity is maintained and is not waived or altered in any manner by any provision of this Agreement. Notwithstanding the foregoing, the City is responsible to perform the express written obligations set out in this Agreement.

f. Notices shall be sent by email and also by First Class U.S. Regular Mail or express delivery to:

i. For the City:
   Randy Knight, City Manager
   City of Winter Park
   401 Park Avenue South
   Winter Park, FL 32789

ii. For Rollins:
   __________________________
   __________________________
   __________________________
   __________________________

iii. If notice is sent by email, it shall also be sent by First Class U.S. Regular Mail, personal delivery or express delivery.
g. No member of the staff of the City shall have the authority to modify the terms of this Agreement, and only the City Manager may amend subject to compliance with the City's purchasing regulations and the limitations set forth in Section 2-188 of the Municipal Code. City Commission vote is required to amend the Agreement if the proposed amendment requires a vote of the City Commission as set out in Section 2-188 of the Municipal Code.

This Agreement is effective March 23, 2015.

[signatures to follow]
Signed, sealed and delivered in the presence of:

______________________________
Signature of witness

______________________________
Print/Type Name of Witness

______________________________
Signature of Witness

______________________________
Print/Type Name of Witness

CITY OF WINTER PARK

By: ____________________________
    Ken Bradley, Mayor

Date: __________________________

Attest: _________________________
       City Clerk

ROLLINS COLLEGE, a Florida non-profit corporation

By: ____________________________
    Name: _________________________
    Its: __________________________
    Date: __________________________

______________________________
Signature of Witness

______________________________
Print/Type Name of Witness

______________________________
Signature of Witness

______________________________
Print/Type Name of Witness
EXHIBIT “A”

PLANS, SPECIFICATIONS AND SITE PLAN
**ACCEPABLE MATERIALS & EQUIPMENT LIST AND GUIDELINES**

1. **Acceptable Materials & Equipment List**
   - This material equipment and accessories list contains materials and equipment that are specifically approved for use on the project. It is important to review this list carefully to ensure that all materials and equipment used are compliant with the project requirements.

2. **Guidelines**
   - These guidelines provide important information on the installation and use of materials and equipment. Be sure to follow these guidelines closely to ensure the project's success.

**GENERAL BUILDING INFORMATION**

- **Building Address:**
  - Location: Site Location
  - City: City of [City Name]
  - State: [State]
  - Zip: [Zip Code]

- **Building Specifications:**
  - Architect: [Architect Name]
  - Project Manager: [Project Manager Name]

**SUBMITTAL REQUIREMENTS**

- **Submittals:**
  - All submittals must be submitted in triplicate to the project manager. Submittals should be labeled clearly with the project name and submittal number.

**MERCHANDISE & ACCESSORIES**

- **Merchandise & Accessories:**
  - All merchandise & accessories must be approved by the project manager before they are installed. The following materials are acceptable:

- **Special Instructions:**
  - Instructions for the installation of special materials & accessories are provided in the submittal packet.

**FLOOR PLANS**

- **Floor Plans:**
  - All floor plans must be submitted to the project manager for approval before they are installed. The following floor plans are acceptable:

- **Special Instructions:**
  - Instructions for the installation of special floor plans are provided in the submittal packet.

**MEETING REQUIREMENTS**

- **Meeting Requirements:**
  - All meetings must be conducted in accordance with the project schedule. The following meeting requirements are acceptable:

- **Special Instructions:**
  - Instructions for the installation of special meeting requirements are provided in the submittal packet.

**ARCHITECTURAL INFORMATION**

- **Architectural Information:**
  - All architectural information must be submitted to the project manager for approval before they are installed. The following architectural information is acceptable:

- **Special Instructions:**
  - Instructions for the installation of special architectural information are provided in the submittal packet.

**CONTACT INFORMATION**

- **Contact Information:**
  - All contact information must be submitted to the project manager for approval before they are installed. The following contact information is acceptable:

- **Special Instructions:**
  - Instructions for the installation of special contact information are provided in the submittal packet.
GENERAL SPECIFICATIONS

1. THIS MATERIAL, EQUIPMENT AND ACCESSORY SUPPLIERS MUST COMPLETE AND SUBMIT THE FOLLOWING REQUIRED FORMS OR REQUIREMENTS IN WRITING PRIOR TO COMPLETION OF CONTRACT:
   a. CONTRACTOR IS RESPONSIBLE FOR INSURING THAT THE CONTRACTOR MEETS ALL REQUIREMENTS.
   b. MANUFACTURER IS RESPONSIBLE FOR INSURING THAT THE MANUFACTURER MEETS ALL REQUIREMENTS.

2. ALL OF THESE SPECIFICATIONS MAY NOT APPLY TO THE SCOPE OF WORK BEING PERFORMED. CONTRACTOR IS RESPONSIBLE FOR VERIFYING SPECIFICATIONS APPLICABLE.

SECTION 3: FIRE STOPPING

1. GENERAL

   a. SECTION INCLUDES: FIRE PROTECTION FOR STEEL AND STONE CONSTRUCTIONS AT THE FOLLOWING LOCATIONS: PERIMETER, FLOOR, FIREPROOFING THROUGH FIRE DOORS AND WALKWAYS, FLOOR SLAB, AND CEILING SYSTEMS. FIRESTOPPING MATERIALS AND SYSTEMS ARE DESIGNED TO REDUCE THE SPREAD OF FIRE, SMOKE, AND HEAT.

2. PERFORMANCE REQUIREMENTS:
   a. PROVIDE FIRE STOPPING MATERIALS TO BE INSTALLED AS REQUIRED.
   b. TESTS REQUIRED:
      1. FIRE RATING: 2 HOURS
      2. FIRE RATING: 1 HOURS
      3. FIRE RATING: 0.5 HOURS

3. EXAMINATION: EXAMINE ALL FIRESTOPPING MATERIALS PRIOR TO INSTALLATION.

SECTION 4: TOILET ACCESSORIES

1. GENERAL

   a. SCOPE: WORK COVERED BY THIS SPECIFICATION INCLUDES:
      1. COMPLETE INSTALLATION OF TOILET ACCESSORIES AND ALL NEEDED PIPES, PIPING, AND HARDWARE AS SHOWN.
      2. INSTALLATION OF TOILET ACCESSORIES AND ALL NEEDED PIPES, PIPING, AND HARDWARE AS SHOWN.

4. PRODUCTS:

   a. MANUFACTURER’S CATALOGUE REFERENCE TO PRODUCTS MANUFACTURED BY REDFORD HARDWARE COMPANY, OR APPROVED ITEMS.
   b. SPECIFIC EXCLUSIONS: ALL OTHER WORK NOT AS SHOWN IN THE INSTALLATION SHEETS.

5. EXAMINATIONS:

   a. EXAMINATION REQUIRED:
      1. QUALITY CONTROL: CHECK MANUFACTURE AND INSTALLATION OF TOILET ACCESSORIES.
      2. INSTALLATION: CHECK INSTALLATION OF TOILET ACCESSORIES.

6. TESTS:

   a. TESTS REQUIRED:
      1. PRESSURE TEST: 100 PSI
      2. PRESSURE TEST: 50 PSI
      3. PRESSURE TEST: 25 PSI

7. PIPEWORK:

   a. PIPEWORK REQUIRED:
      1. WATER SUPPLY PIPING: 3/4" MALLEABLE IRON
      2. SEWER PIPING: 2" MALLEABLE IRON

8. INSTALLATION:

   a. INSTALLATION REQUIRED:
      1. FULL INSTALLATION OF TOILET ACCESSORIES TO MEET CAN/CSA B440-A 1990 REQUIREMENTS.
      2. INSTALLATION OF TOILET ACCESSORIES TO MEET CAN/CSA B440-A 1990 REQUIREMENTS.
      3. INSTALLATION OF TOILET ACCESSORIES TO MEET CAN/CSA B440-A 1990 REQUIREMENTS.

9. GENERAL:

   a. INSTALLATION OF TOILET ACCESSORIES TO MEET CAN/CSA B440-A 1990 REQUIREMENTS.
   b. INSTALLATION OF TOILET ACCESSORIES TO MEET CAN/CSA B440-A 1990 REQUIREMENTS.
   c. INSTALLATION OF TOILET ACCESSORIES TO MEET CAN/CSA B440-A 1990 REQUIREMENTS.

10. END OF SECTION
Subject: 1802 Stonehurst Road – Second Reading of Annexation Ordinance and First Reading of Ordinances to establish Single Family FLU & R-1AA Zoning.

This public hearing is for the second reading of the Ordinance to annex 1802 Stonehurst Road and the first reading of the two Ordinances to establish Single Family future land use on the Comprehensive Plan maps and Single Family (R-1AA) zoning on this property being annexed into the City. The property now has the same single family FLU and zoning in Orange County, so there is no change.

Planning and Zoning Board Recommendation:

Motion made by Mr. Gottfried, seconded by Mr. Sacha to approve the request to amend the “comprehensive Plan” Future Land Use Map to establish single-family land use on 1812 Stonehurst Road. Motion carried unanimously with a 6-0 vote.

Motion made by Mr. Gottfried, seconded by Mr. Slocum to approve the request to amend the official zoning map to establish single-family residential (R-1AA) on 1812 Stonehurst Road. Motion carried unanimously with a 6-0 vote.
ORDINANCE NO. 2989-15

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING THE PROPERTY AT 1802 STONEHURST ROAD; MORE PARTICULARLY DESCRIBED HEREIN; 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 DESCRIBED HEREIN; 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 area to be annexed is contiguous and reasonably compact, is developed for urban purposes, is not within the boundaries of another municipality, and has met all other requirements of Chapter 171, Florida Statutes, including but not limited to the prerequisites for annexation; and

WHEREAS, the City Commission hereby finds that the annexation of said property will not result in the creation of any enclaves, and it is further determined that the property otherwise fully complies with the requirements of State law; and

WHEREAS, The owner of the property has provided their voluntary consent and petitioned the City of Winter Park for this annexation as described in below and depicted on Exhibit “A”, which is the area to be annexed; and:

WHEREAS, pursuant to, and in compliance with the law, notice has been given by publication once a week for two consecutive weeks in a newspaper of general circulation notifying the public of this proposed Ordinance and of public hearings to be held at City Hall in the City of Winter Park; and

WHEREAS, the City Commission has determined that the annexation of the subject area 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 described herein shall be, and is hereby annexed into the City of Winter Park, Florida. This real property is described is illustrated in Exhibit “A” incorporated herein by reference and described as:

LOT 19, STONEHURST ESTATES (LESS S 180 FT THEREOF) AS RECORDED IN PLAT BOOK “U”, PAGE 19 OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA
PARCEL ID# 17-22-30-8324-00-191

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 above and in Exhibits “A” of this Ordinance. The City Clerk shall file the revised Winter Park Charter, Article 1, Section 1.02 with the Department of State within seven days after 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 affect 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 ________________, 2015.

__________________________________________
Mayor

Attest: ______________________________________
Cynthia S. Bonham, City Clerk

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ORDINANCE NO.

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA AMENDING CHAPTER 58, “LAND DEVELOPMENT CODE”, ARTICLE I “COMPREHENSIVE PLAN” FUTURE LAND USE MAP SO AS TO ESTABLISH SINGLE FAMILY RESIDENTIAL FUTURE LAND USE ON THE ANNEXED PROPERTY AT 1802 STONEHURST ROAD AND TO INDICATE THE ANNEXATION ON THE OTHER MAPS WITHIN THE COMPREHENSIVE PLAN, MORE PARTICULARLY DESCRIBED HEREIN.

WHEREAS, the owner of the property more particularly described herein has voluntarily requested annexation into the City of Winter Park and in compliance with Chapter 171, Florida Statutes, said property has been annexed into the City of Winter Park, and

WHEREAS, the City Commission intends to amend its Comprehensive Plan to establish a municipal Comprehensive Plan future land use map designation as a small scale amendment to the Comprehensive Plan, and

WHEREAS, the amendment of the Comprehensive Plan maps and the establishment of a future land use designation meets the criteria established by Chapter 163, Florida Statutes and Rule 9J-5, F.A.C. and pursuant to and in compliance with law, notice has been given to Orange County and to the public by publication in a newspaper of general circulation to notify the public of this proposed Ordinance and of public hearings to be held.

NOW THEREFORE BE IT ENACTED, AS FOLLOWS:

SECTION 1. That Chapter 58 “Land Development Code”, Article I, “Comprehensive Plan” future land use plan map is hereby amended so as to establish a Single Family Residential future land use designation on the annexed property at 1802 Stonehurst Road and that all other maps in the Comprehensive Plan reflect the annexation of this property into the City of Winter Park, said property being more particularly described as follows:

LOT 19, STONEHURST ESTATES (LESS S 180 FT THEREOF) AS RECORDED IN PLAT BOOK “U”, PAGE 19 OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA PROPERTY TAX ID# 17-22-30-8324-00-191

SECTION 2. This ordinance shall become effective 31 days after adoption but shall not become effective if this Ordinance is challenged pursuant to Florida Statutes Section 163.3187 within 30 days after adoption. In that case it will not become effective until the State Land Planning Agency or the Administration Commission, respectively, issues a Final Order determining the Ordinance is in compliance with Chapter 163, Florida Statutes.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida, held in City Hall, Winter Park, on this _____ day of ______________, 2015.

Mayor

Attest:

______________________________
City Clerk
ORDINANCE NO.

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA AMENDING
CHAPTER 58, “LAND DEVELOPMENT CODE”, ARTICLE III, “ZONING” AND
THE OFFICIAL ZONING MAP SO AS TO ESTABLISH SINGLE FAMILY (R-1AA)
ZONING ON THE ANNEXED PROPERTY AT 1802 STONEHURST ROAD, MORE
PARTICULARLY DESCRIBED HEREIN.

WHEREAS, the owner of the property more particularly described herein has voluntarily requested
annexation into the City of Winter Park and in compliance with Chapter 171, Florida Statutes, said
property has been annexed into the City of Winter Park, and

WHEREAS, the City Commission intends to establish a municipal zoning designation on this
property in compliance with the establishment of a similar Comprehensive Plan future land use
designation for said property, and

WHEREAS, the establishment of municipal zoning meets the criteria established by Chapter 166,
Florida Statutes and pursuant to and in compliance with law, notice has been given to Orange
County and to the public by publication in a newspaper of general circulation to notify the public of
this proposed Ordinance and of public hearings to be held.

NOW THEREFORE BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF WINTER
PARK, FLORIDA, AS FOLLOWS:

SECTION 1. That Chapter 58 “Land Development Code”, Article III, “Zoning” and the
Official Zoning Map is hereby amended so as to establish Single Family (R-1AA) district zoning on
the annexed property at 1802 Stonehurst Road, more particularly described as follows:

LOT 19, STONEHURST ESTATES (LESS S 180 FT THEREOF) AS RECORDED IN PLAT BOOK
“U”, PAGE 19 OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA
PROPERTY TAX ID# 17-22-30-8324-00-191

SECTION 2. This ordinance shall become effective 31 days after adoption. If this
Ordinance or the related companion Ordinance amending the Comprehensive Plan for this property
is challenged pursuant to Florida Statutes Section 163.3187 within 30 days after adoption, it will not
become effective until the State Land Planning Agency or the Administration Commission,
respectively, issues a Final Order determining the Ordinance is in compliance with Chapter 163,
Florida Statutes.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida,
held in City Hall, Winter Park, on this _____ day of ____________, 2015.

__________________________________________
Mayor

Attest:

__________________________________________
City Clerk
Subject: Ordinance to Annex a portion of the Howell Branch Road right-of-way.

SECOND READING OF ORDINANCE.

This ordinance would annex the eastern portion of the Howell Branch Road right-of-way from 1620 Howell Branch Road; east to the city limits. What happened in 2002, was that the City annexed down from the north and up from the south and never included this portion of the Howell Branch Road right-of-way. (See map attached)

Over the years, on rare occasions there has been confusion for the Police Dept. with calls on accidents in this section of Howell Branch Road. Since it is unincorporated Orange County, the City has to call the Highway Patrol to take the accident report since it is not inside the city limits. This will eliminate that confusion in this section of Howell Branch Road.

Howell Branch Road would remain a “county road” meaning Orange County has the responsibility for maintenance of the right-of-way.

The staff has provided the notice required to Orange County per Chapter 171, Florida Statutes, as well done the required legal advertisements.

Staff Recommendation: Approval
ORDINANCE NO. 2990-15

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING A PORTION OF THE RIGHT-OF-WAY OF HOWELL BRANCH ROAD GENERALLY BETWEEN 1620 HOWELL BRANCH ROAD AND THE CITY LIMITS; MORE PARTICULARLY DESCRIBED HEREIN; 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 DESCRIBED HEREIN; 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 area to be annexed is contiguous and reasonably compact, is developed for urban purposes, is not within the boundaries of another municipality, and has met all other requirements of Chapter 171, Florida Statutes, including but not limited to the prerequisites for annexation; and

WHEREAS, the City Commission hereby finds that the annexation of said property will not result in the creation of any enclaves, and it is further determined that the property otherwise fully complies with the requirements of State law; and

WHEREAS, pursuant to, and in compliance with the law, notice has been given by publication once a week for two consecutive weeks in a newspaper of general circulation notifying the public of this proposed Ordinance and of public hearings to be held at City Hall in the City of Winter Park; and

WHEREAS, the City Commission has determined that the annexation of the subject area 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 described herein 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 seven days after 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 affect 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 __________________, 2015.

__________________________
Kenneth W. Bradley, Mayor

Attest: _____________________________
Cynthia S. Bonham, City Clerk
HOWELL BRANCH ROAD ANNEXATION

LEGAL DESCRIPTION:

BEGIN at the Southwest corner of the Southeast ¼ of the Southeast ¼ of Section 29, Township 21 South, Range 30 East, Orange County, Florida; thence run North 00°39'12" West along the West line of said Southeast ¼ of the Southeast ¼, a distance of 50.00 feet, to the Southwest corner of Lot 14, Block “B”, Howell Heights, according to the plat thereof, as recorded in Plat Book “X”, Page 72, of the Public Records of Orange County, Florida, said point also being on the North right-of-way line of Howell Branch Road (as now established); thence departing said West line of the Southeast ¼ of the Southeast ¼, run South 89°32'51" East along said North right-of-way line, of Howell Branch Road, a distance of 1284.14 feet, to the Southeast corner of Lot 5, Block “G”, Dommerich Hills Fourth Addition, according to the plat thereof, as recorded in Plat Book 1, Page 2, of the Public Records of Orange County, Florida; thence departing said North right-of-way line, run South 00°07'03" East along the East line, of the aforesaid Section 29, a distance of 50.01 feet, to the Southeast corner of said Section 29; thence South 00°41'57" West along the East line of Section 32, Township 21 South, Range 30 East, Orange County, Florida, a distance of 39.00 feet, to a point 9.00 feet south of, when measured perpendicular to, the Northeast corner of Lot 1, Block “A”, Temple Terrace, according to the plat thereof, as recorded in Plat Book “S”, Page 5, of the Public Records of Orange County, Florida, said point also being on the South right-of-way line of Howell Branch Road (as now established); thence departing said East line of Section 32, run North 89°50'34" West along said South right-of-way line of Howell Branch Road, a distance of 815.93 feet to the West line of the West 86.75 feet of the East 173.50 feet of the Northwest ¼ of the Northeast ¼ of said Section 32; thence South 01°05'57" East along said West line and said South right-of-way line, a distance of 6.80 feet to the Northeast corner of Lot 42, Block “B”, The Hills, according to the plat thereof, as recorded in Plat Book 1, Page 104, of the Public Records of Orange County, Florida; thence North 89°32'51" West along said South right-of-way line, a distance of 468.36 feet, to the West line of the Northeast ¼ of the Northeast ¼ of said Section 32; thence departing said South right-of-way line, of the aforesaid Howell Branch Road, run North 01°07'40" East along said West line, a distance of 50.00 feet, to the POINT OF BEGINNING.
February 6, 2015

Board of the Orange County Commission
Orange County Administration
PO Box 1393
Orlando, FL 32801

RE: Annexation of a portion of Howell Branch Road

Dear Board of County Commissioners:

Pursuant to Chapter 171, Florida Statutes, the City of Winter Park is proceeding to annex a small portion of the right-of-way of Howell Branch Road which has properties within the city on both sides. There have been instances of confusion with public safety response where these right-of-ways are in the County but all the properties along these sections are in the City. This will remedy these public safety response issues. Enclosed is a copy of the legal advertisement, ordinance and map. The legal advertisements will run in the Orlando Sentinel for two consecutive weeks on Sunday, February 22, 2015 and Sunday, March 1, 2015.

The ordinance for this annexation will be heard at public hearings on March 9, 2015 and March 23, 2015 at 3:30 pm in the Commission Chambers of City Hall, 401 S. Park Avenue, Winter Park.

If you have other questions, please contact me at jbriggs@cityofwinterpark.org or at (407) 599-3440.

Sincerely,

Jeffrey Briggs,
Planning Director

Enclosures
ORDINANCE NO. 2990-15

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING A PORTION OF THE RIGHT-OF-WAY OF HOWELL BRANCH ROAD GENERALLY BETWEEN 1620 HOWELL BRANCH ROAD AND THE CITY LIMITS; MORE PARTICULARLY DESCRIBED HEREIN; 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 DESCRIBED HEREIN; 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 area to be annexed is contiguous and reasonably compact, is developed for urban purposes, is not within the boundaries of another municipality, and has met all other requirements of Chapter 171, Florida Statutes, including but not limited to the prerequisites for annexation; and

WHEREAS, the City Commission hereby finds that the annexation of said property will not result in the creation of any enclaves, and it is further determined that the property otherwise fully complies with the requirements of State law; and

WHEREAS, pursuant to, and in compliance with the law, notice has been given by publication once a week for two consecutive weeks in a newspaper of general circulation notifying the public of this proposed Ordinance and of public hearings to be held at City Hall in the City of Winter Park; and

WHEREAS, the City Commission has determined that the annexation of the subject area 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 described herein 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 seven days after 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 affect 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 ____________________, 2015.

________________________
Kenneth W. Bradley, Mayor

Attest: ____________________
Cynthia S. Bonham, City Clerk

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2015
Exhibit A

HOWELL BRANCH ROAD ANNEXATION

LEGAL DESCRIPTION:

BEGIN at the Southwest corner of the Southeast ¼ of the Southeast ¼ of Section 29, Township 21 South, Range 30 East, Orange County, Florida; thence run North 00°39'12" West along the West line of said Southeast ¼ of the Southeast ¼, a distance of 50.00 feet, to the Southwest corner of Lot 14, Block "B", Howell Heights, according to the plat thereof, as recorded in Plat Book “X”, Page 72, of the Public Records of Orange County, Florida, said point also being on the North right-of-way line of Howell Branch Road (as now established); thence departing said West line of the Southeast ¼ of the Southeast ¼, run South 89°32'51" East along said North right-of-way line, of Howell Branch Road, a distance of 1284.14 feet, to the Southeast corner of Lot 5, Block "G", Dommerich Hills Fourth Addition, according to the plat thereof, as recorded in Plat Book 1, Page 2, of the Public Records of Orange County, Florida; thence departing said North right-of-way line, run South 00°07'03" East along the East line, of the aforesaid Section 29, a distance of 50.01 feet, to the Southeast corner of said Section 29; thence South 00°41'57" West along the East line of Section 32, Township 21 South, Range 30 East, Orange County, Florida, a distance of 39.00 feet, to a point 9.00 feet south of, when measured perpendicular to, the Northeast corner of Lot 1, Block “A”, Temple Terrace, according to the plat thereof, as recorded in Plat Book “S”, Page 5, of the Public Records of Orange County, Florida, said point also being on the South right-of-way line of Howell Branch Road (as now established); thence departing said East line of Section 32, run North 89°50'34" West along said South right-of-way line of Howell Branch Road, a distance of 815.93 feet to the West line of the West 86.75 feet of the East 173.50 feet of the Northeast ¼ of the Northeast ¼ of said Section 32; thence South 01°05'57" East along said West line and said South right-of-way line, a distance of 6.80 feet to the Northeast corner of Lot 42, Block "B", The Hills, according to the plat thereof, as recorded in Plat Book 1, Page 104, of the Public Records of Orange County, Florida; thence North 89°32'51" West along said South right-of-way line, a distance of 468.36 feet, to the West line of the Northeast ¼ of the Northeast ¼, of said Section 32; thence departing said South right-of-way line, of the aforesaid Howell Branch Road, run North 01°07'40" East along said West line, a distance of 50.00 feet, to the POINT OF BEGINNING.
NOTICE OF ANNEXATION

CITY OF WINTER PARK
PUBLIC NOTICE

TO CONSIDER THE ANNEXATION OF A PORTION OF THE HOWELL BRANCH ROAD RIGHT-OF-WAY

NOTICE is hereby given that public hearings will be held by the Winter Park City Commission on Monday, March 9, 2015 at 3:30 p.m. and on Monday, March 23, 2015 at 3:30 pm in the Winter Park City Hall, Commission Chambers at 401 S. Park Avenue, Winter Park, Florida, to consider the following:

ORDINANCE NO. 2990-15

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, ANNEXING THE RIGHT-OF-WAY OF HOWELL BRANCH ROAD GENERALLY FROM 1620 HOWELL BRANCH ROAD EAST TO THE CITY LIMITS, MORE PARTICULARLY DESCRIBED HEREIN.

The complete legal description by metes and bounds as well as a complete copy of this proposed Ordinance No. 2990-15 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, February 22, 2015 and Sunday, March 1, 2015, Orlando Sentinel
subject
Request to vacate the utility easement located at 326 Hannibal Square East

motion | recommendation
Approve the request.

background
Morney Partnership LTD. is requesting the City to vacate a distribution easement granted to Florida Power Corporation dated February 1996. All electric facilities within the defined easement area have been removed.

alternatives | other considerations
N/A

fiscal impact
None
ORDINANCE NO. ______-15

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA VACATING AND ABANDONING AN ELECTRIC DISTRIBUTION EASEMENT LOCATED AT 326 HANNIBAL SQUARE, WINTER PARK, FLORIDA, MORE PARTICULARLY DESCRIBED HEREIN, PROVIDING FOR CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the City of Winter Park by custom will abandon an easement no longer needed for municipal purposes; and

WHEREAS, the City has determined that the Distribution Easement in favor of the City of Winter Park recorded in O.R. Book 5566, Page 2788, Public Records of Orange County, Florida, (“Easement”) is no longer needed by the City of Winter Park.

NOW, THEREFORE, BE IT ENACTED by the People of the City of Winter Park, Florida as follows:

Section 1. The City Commission of the City of Winter Park, Florida, hereby vacates and abandons the Easement described as:

The West 5 feet of the South 10 feet of Lot 11, Block 55, TOWN OF WINTER PARK, according to the plat there of as recorded in Plat Book “A”, Pages 67 through 72, and Plat book “B”, Pages 86 and 87; of the Public records of Orange County, Florida Lying and being in Section 7, Township 22 South, range 30 East Orange County Florida.

Tax Parcel Number: 05-22-30-9400-55-110

Section 2. All ordinances or portions of ordinances in conflict herewith are hereby repealed.

Section 3. The parties intend that any error in legal description or in depiction of the portion of the easement vacated and abandoned may be corrected by subsequent curative document if the parties agree that there was an error in the survey or description.
Section 4. This ordinance shall take effect immediately upon its passage and 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, 2015.

Mayor Steven J. Leary

ATTEST:

City Clerk Cynthia S. Bonham

Ordinance No. ________-15
Page 2
March 4, 2015

City of Winter Park
1409 Howell Branch Rd.
Winter Park, FL 32789

RE: Florida Power Distribution Easement
Or BK 5566, pg. 2788

Dear Mr. Hotard,

As the representative of Morney Partnership, Ltd., the owner of 326 Hannibal Square East Parcel No: 0-22-30-9400-55-110, I am requesting the above referenced distribution easement be formally abandoned so as to remove a cloud on the title. It is my understanding it is no longer in use.

Sincerely,

Daniel B. Bellows
Vice President
DISTRIBUTION EASEMENT

KNOW ALL MEN BY THESE PRESENTS, That the undersigned, their heirs, successors, lessees and assigns ("GRANTOR"), in consideration of the mutual benefits, covenants and conditions herein contained, did grant and convey to FLORIDA POWER CORPORATION, a Florida corporation ("GRANTEE"), P. O. Box 14042, St. Petersburg, Florida 33733, and to its successors, lessees and assigns, an easement to install, operate and maintain in perpetuity or until the use thereof is abandoned, such facilities as may be necessary or desirable for providing electric energy and service and communication services; by GRANTEE or others; said facilities being located in the following described "Easement Area" within GRANTOR'S premises in __________ County, Florida to wit:

A 5 foot wide Easement Area defined as comprising the West 5 feet of the South 10 feet of the following described property.

Lot 11, Block 55, TOWN OF WINTER PARK, according to the plat thereof as recorded in Plat Book "A", Pages 67 through 72, and Plat Book "B", Pages 86 and 87, of the Public Records of Orange County, Florida. Lying and being in Section 7, Township 22 South, Range 30 East, Orange County, Florida.

Tax Parcel Number: 05-22-30-9400-55-110

The rights herein granted to GRANTEE by GRANTOR specifically include: (a) the right for GRANTEE to patrol, inspect, alter, improve, repair, rebuild, relocate, and remove said facilities; (b) the right for GRANTEE to increase or decrease the voltage and to change the quantity and type of facilities; (c) the right for GRANTEE to clear the Easement Area of trees, limbs, undergrowth and other physical objects which, in the opinion of GRANTEE, endanger or interfere with the safe and efficient installation, operation or maintenance of said facilities; (d) the right for GRANTEE to trim or remove any timber adjacent to but outside the Easement Area which, in the opinion of GRANTEE, endangers or interferes with the safe and efficient installation, operation or maintenance of said facilities; (e) the reasonable right for GRANTEE to enter upon land of the GRANTOR adjacent to said Easement Area for the purpose of exercising the rights herein granted; and (f) all other rights and privileges reasonable necessary or convenient for GRANTEE's safe and efficient installation, operation and maintenance of said facilities and for the enjoyment and use of said easement for the purposes described above.

GRANTOR hereby covenants and agrees that no buildings, structures or obstacles (except fences) shall be located, constructed, excavated or created within the Easement Area. If fences are installed, they shall be placed so as to allow ready access to GRANTEE's facilities and provide a working space of not less than six feet (6') on the opening side and one foot (1') on the other three sides of any pad mounted transformer. If GRANTOR's future orderly development of the premises is in physical conflict with GRANTEE's facilities, GRANTOR shall, within 60 days after receipt of written request from GRANTEE, relocate said facilities to another mutually agreed upon Easement Area in GRANTOR's premises, provided that prior to the relocation of said facilities to another mutually agreed upon Easement Area in GRANTOR's premises,

This document prepared by J. BRADFORD MINE
Real Estate Dept., Florida Power Corp.
P. O. Box 14042, St. Petersburg, FL 33733
Rev. 9/94

PLEASE RETURN TO:
Florida POWER CORPORATION
2630 Lake Lucerne Drive, Suite 14
Maitland, FL 32751-7234

INDIVIDUAL
Rec. Life of Corporation RFB: Real Estate 013 52961
(a) GRANTOR shall pay to GRANTEE the full expected cost of the relocation as estimated by GRANTEE, and (b) GRANTOR shall execute and deliver to GRANTEE, at no cost, an acceptable and recordable easement to cover the relocated facilities. Upon the completion of the relocation, the easement herein shall be considered cancelled as to the portion vacated by such relocation.

GRANTOR covenants not to interfere with GRANTEE's facilities within the Easement Area in GRANTOR's premises, and GRANTOR further covenants to indemnify and hold GRANTEE harmless from any and all damages and injuries, whether to persons or property, resulting from interference with GRANTEE's facilities by GRANTOR or by GRANTOR's agents or employees.

GRANTOR hereby warrants and covenants (a) that GRANTOR is the owner of the fee simple title to the premises in which the above described Easement Area is located, (b) that GRANTOR has full right and lawful authority to grant and convey this easement to GRANTEE, and (c) that GRANTEE shall have quiet and peaceful possession, use and enjoyment of this easement.

All covenants, terms, provisions and conditions herein contained shall inure and extend to and be obligatory upon the heirs, successors, lessees and assigns of the respective parties hereto.

IN WITNESS WHEREOF, the GRANTOR's hands and seals have been hereunto affixed this 9th day of February, 1996.

WITNESSES:

[Signatures]

GRANTOR(s):

[Signatures and mailing addresses]

STATE OF Florida ss.

COUNTY OF Orange

The foregoing Easement was acknowledged before me this 9th day of February, 1996 by [Signature and Identification]

[Notary Public Information]
subject

Semi-annual update to Fee Schedule

motion | recommendation

Approve adjustments to the Fee Schedule as outlined in the attached summary.

background

City practice has been to review the Fee Schedule twice each year to ensure fees are adequate and appropriate. The first three pages of the attached contain a summary of the fees that are changed as well as estimates of the impact on net revenues. The remainder of the attached is the Fee Schedule as revised for the proposed changes.

alternatives | other considerations

fiscal impact

See attached
### Building fees:

<table>
<thead>
<tr>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notice of commencement</td>
<td>new fee 20.00</td>
</tr>
<tr>
<td>Deed covenant</td>
<td>new fee 30.00</td>
</tr>
</tbody>
</table>

City will partner with a private vendor to allow builders to file documents electronically with Orange County while they are in City Hall. Saves them a trip to Orange County and is projected to provide $10,000 - $15,000 in annual revenue.

### Utility Services Fees:

<table>
<thead>
<tr>
<th>Service</th>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>New service</td>
<td>29.00</td>
<td>28.00</td>
</tr>
<tr>
<td>New service - after 4:30</td>
<td>86.00</td>
<td>85.00</td>
</tr>
<tr>
<td>Emergency cut on/off - 3:30 p.m. to 4:30 p.m.</td>
<td>29.00</td>
<td>28.00</td>
</tr>
<tr>
<td>Emergency cut on/off - after 4:30 p.m.</td>
<td>86.00</td>
<td>85.00</td>
</tr>
<tr>
<td>Trip charge</td>
<td>29.00</td>
<td>28.00</td>
</tr>
<tr>
<td>Non-payment - up to 4:30</td>
<td>43.00</td>
<td>42.50</td>
</tr>
<tr>
<td>Non-payment - after 4:30</td>
<td>86.00</td>
<td>85.00</td>
</tr>
<tr>
<td>Broken/damaged curb stop valve replacement fee</td>
<td>86.00</td>
<td>85.00</td>
</tr>
</tbody>
</table>

### Meter and Service Installation:

<table>
<thead>
<tr>
<th>Inside City:</th>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/8&quot; * 3/4&quot; meter</td>
<td>728.10</td>
<td>772.00</td>
</tr>
<tr>
<td>1&quot; meter</td>
<td>783.87</td>
<td>823.87</td>
</tr>
<tr>
<td>1 1/2&quot; meter</td>
<td>1,803.31</td>
<td>1,799.73</td>
</tr>
<tr>
<td>2&quot; meter</td>
<td>1,991.84</td>
<td>1,994.10</td>
</tr>
<tr>
<td>Outside City:</td>
<td>Current Fee</td>
<td>Proposed Fee</td>
</tr>
<tr>
<td>5/8&quot; * 3/4&quot; meter</td>
<td>910.13</td>
<td>965.35</td>
</tr>
<tr>
<td>1&quot; meter</td>
<td>979.84</td>
<td>1,029.83</td>
</tr>
<tr>
<td>1 1/2&quot; meter</td>
<td>2,254.13</td>
<td>2,249.67</td>
</tr>
<tr>
<td>2&quot; meter</td>
<td>2,489.30</td>
<td>2,492.63</td>
</tr>
</tbody>
</table>

### Field Testing Meters (flow test):

| 5/8" * 3/4" meter                            | 28.15       | 28.00        |

### Cost of Test - by meter size - in-house city staff utilized:

| 3/4" meter * 2.0 hours                       | 59.25       | 60.50        |
| 1" meter * 2.0 hours                         | 59.25       | 60.50        |
| 1 1/2" meter * 2.5 hours                     | 74.10       | 70.00        |
| 2" meter * 2.5 hours                         | 74.10       | 70.00        |

### Fire line installation fees - includes saddle, tap and tubing to backflow or property line, whichever is closer:

<table>
<thead>
<tr>
<th>Inside city:</th>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&quot; fire line</td>
<td>503.87</td>
<td>529.00</td>
</tr>
<tr>
<td>2&quot; fire line</td>
<td>1,271.84</td>
<td>1,274.00</td>
</tr>
<tr>
<td>Outside city:</td>
<td>Current Fee</td>
<td>Proposed Fee</td>
</tr>
<tr>
<td>1&quot; fire line</td>
<td>699.84</td>
<td>661.00</td>
</tr>
<tr>
<td>2&quot; fire line</td>
<td>1,769.80</td>
<td>1,773.00</td>
</tr>
</tbody>
</table>

### Meter relocation fee:

<table>
<thead>
<tr>
<th>Inside city:</th>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/8&quot; * 3/4&quot; meter</td>
<td>498.10</td>
<td>477.00</td>
</tr>
<tr>
<td>1&quot; meter</td>
<td>505.87</td>
<td>529.00</td>
</tr>
<tr>
<td>1 1/2&quot; - 2&quot; meter</td>
<td>1,263.31</td>
<td>1,267.00</td>
</tr>
<tr>
<td>Outside city:</td>
<td>Current Fee</td>
<td>Proposed Fee</td>
</tr>
<tr>
<td>5/8&quot; * 3/4&quot; meter</td>
<td>622.63</td>
<td>670.00</td>
</tr>
<tr>
<td>1&quot; meter</td>
<td>629.84</td>
<td>735.00</td>
</tr>
</tbody>
</table>
## Fee Schedule

**Changes Proposed to be Effective April 1, 2015**

<table>
<thead>
<tr>
<th>Service</th>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 1/2&quot; - 2&quot; meter</td>
<td>1,579.10</td>
<td>1,741.00</td>
</tr>
<tr>
<td>Sewer laterals:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Installation fee:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside fee:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0 - 6' deep</td>
<td>1,848.00</td>
<td>1,680.00</td>
</tr>
<tr>
<td>6' - 12' deep</td>
<td>3,881.00</td>
<td>3,710.00</td>
</tr>
<tr>
<td>Outside fee:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0 - 6' deep</td>
<td>2,310.00</td>
<td>2,100.00</td>
</tr>
<tr>
<td>6' - 12' deep</td>
<td>4,852.00</td>
<td>4,638.00</td>
</tr>
<tr>
<td>Private lift station fees;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Private lift station owners information sign (City to provide)</td>
<td>new fee</td>
<td>50.00</td>
</tr>
<tr>
<td>Private lift station annual inspection fee</td>
<td>new fee</td>
<td>40.00</td>
</tr>
</tbody>
</table>

Adjustments to utility fee charges are projected to have an annual impact on revenues of less than $25,000

### Parks and Recreation Fees:

**Recreation ID Card:**
- Non-resident card
  - Current: $10.00
  - Proposed: $15.00

An increase in the fee for non resident Community Center ID cards is proposed as well as increases in some of the afterschool and camp fees. These fees remain affordable and although market based, help to offset increasing hard costs as well as proposing a less complicated fee structure.

**Field Rental Rates:**
- Cady Way, Martin Luther King, Jr. and Ward Park Baseball, Softball and Multipurpose fields A-1, A-2, C and Showalter East Multipurpose:
  - Field prep (lines), per field each time (standard lining Baseball/Softball)
    - Current: $50.00
    - Proposed: $25.00
  - Field prep (lines), per field each time (specialty lining Baseball/Softball)
    - Current: $100.00
    - Proposed: $50.00
  - Field prep (lines), for late reservations per Baseball Softball field
    - Current: $100.00
    - Proposed: $50.00

Added distinction of charges by field type for field lining because different lining patterns may be more labor intensive.

**Ward Park Field B**
- Before 5:00 p.m., per hour
  - Current: $29.00
  - Proposed: $40.00
- After 5:00 p.m., per hour
  - Current: $52.00
  - Proposed: $75.00

**Winter Park Youth League Fee:**
- Martin Luther King, Jr., Showalter East and Ward A1, A2, B, C (flat fee)
  - 20% discount for Ward B, C and D (specific guidelines required)
    - Current: $25.00
    - Proposed: $30.00
  - Continuous rate hourly (specific guidelines must be met):
    - per hour/before 5:00 pm
      - Current: $23.00
      - Proposed: $32.00
    - per hour/after 5:00 pm
      - Current: $42.00
      - Proposed: $60.00

Ward Park Field B was separated from general field rental fees structure because Field B is considerably larger.

**Teen Summer Camp Program** (completed grades 5 – 8, per week):
- Free/reduced lunch programs:
  - 1st child
    - Current: $25.00
    - Proposed: $25.00
  - Each additional child
    - Current: $15.00
    - Proposed: $25.00

**Summer Camp Program** (completed grades K – 4, per week):
## City of Winter Park
### Fee Schedule
#### Changes Proposed to be Effective April 1, 2015

<table>
<thead>
<tr>
<th>Service</th>
<th>Current Fee</th>
<th>Proposed Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduced lunch, 1st child</td>
<td>15.00</td>
<td>20.00</td>
</tr>
</tbody>
</table>

### Holiday Camps:
- **Fall Camp – 3 days:**
  - Resident: 25.00 → 35.00
  - Non-resident: 35.00 → 50.00
  - After School Participant: 15.00 → 20.00

- **Winter Holiday Camp – two 2 day sessions:**
  - Resident, each 2 day session: 20.00 → 25.00
  - Non-resident, each 2 day session: 25.00 → 35.00
  - After School Participant, each 2 day session: 10.00 → 15.00

### Community Center Pool:
- **Pool rental:**
  - Less than thirty guests (hourly, 2 hour minimum): 75.00 → 10.00
  - Pool Party – 2 hours, maximum of 40 guests, normal operational hours: new fee → 125.00

Two pool party fees have been proposed based on the recognition of customer need.

### Martin Luther King, Jr., Park:
- East Lawn Area (less than 200 people, hourly before dark): new fee → 29.00

### Miscellaneous charges:
- Portable Scoreboard per day: new fee → 50.00

A newly purchased portable scoreboard will be placed into the rental equipment inventory for outdoor games.

Adjustments to parks and recreation fees are projected to have an annual impact on revenues of less than $10,000.
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<table>
<thead>
<tr>
<th>Pricing Basis Legend</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
</tr>
<tr>
<td>M</td>
</tr>
<tr>
<td>S</td>
</tr>
</tbody>
</table>
# CITY OF WINTER PARK - FEE SCHEDULE

Effective: April 1, 2015

## GENERAL GOVERNMENT FEES

### ADMINISTRATIVE FEES:

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lien recording fees:</td>
<td></td>
</tr>
<tr>
<td>Fee for first page</td>
<td>$10.00 (C)</td>
</tr>
<tr>
<td>Each page thereafter</td>
<td>$8.50 (C)</td>
</tr>
<tr>
<td>Certification charge</td>
<td>$2.00 (C)</td>
</tr>
<tr>
<td>City map and aerial photographs</td>
<td>$10.00 (C)</td>
</tr>
<tr>
<td>Plus postage and handling</td>
<td>$1.50 (C)</td>
</tr>
<tr>
<td>City Code and Supplements to City Code</td>
<td></td>
</tr>
<tr>
<td>Can be purchased from: Municipal Code Corporation</td>
<td></td>
</tr>
<tr>
<td>P. O. Box 2235</td>
<td></td>
</tr>
<tr>
<td>Tallahassee, FL 32316</td>
<td></td>
</tr>
<tr>
<td>Or accessed on-line at <a href="http://www.municode.com">www.municode.com</a></td>
<td></td>
</tr>
<tr>
<td>Copy of CD (City provides the CD)</td>
<td>$3.00 (C)</td>
</tr>
<tr>
<td>Copy charge per page</td>
<td>$0.15 (C)</td>
</tr>
<tr>
<td>Double sided</td>
<td>$0.20 (C)</td>
</tr>
<tr>
<td><strong>FINANCE FEES:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Printed copy of annual budget document</strong></td>
<td>$20.00 (C)</td>
</tr>
<tr>
<td><strong>Printed copy of CAFR</strong></td>
<td>$15.00 (C)</td>
</tr>
<tr>
<td>Returned check charge: *</td>
<td></td>
</tr>
<tr>
<td>Check amount $0.01 to $50.00</td>
<td>$25.00 (C)</td>
</tr>
<tr>
<td>Check amount $51.00 to $300.00</td>
<td>$30.00 (C)</td>
</tr>
<tr>
<td>Check amount greater than $300.00</td>
<td>$40.00 (C)</td>
</tr>
<tr>
<td>..................................................................................</td>
<td>Or 5% of check amount, whichever is greater</td>
</tr>
</tbody>
</table>

* If payment is not received within 30 days, the city may file a civil action against the check writer for three times the amount of the check, but in no case less than $50.00, in addition to the payment of the check plus any court costs, reasonable attorney fees, and any bank fees incurred by the City in taking the action.
## CITY OF WINTER PARK - FEE SCHEDULE

**Effective: April 1, 2015**

### PLANNING FEES:

#### LAND DEVELOPMENT FEES:

**Application Fee Schedule:**

- **Annexations** ........................................................................................................... 500.00 (M)
- **Annexations requiring citywide notice** ....................................................... 500.00, plus actual cost of notice (M)
- **Appeals** ................................................................................................. 500.00 (M)
- **Appeals of decisions made by Historic Preservation Board** ........................... 35.00 (M)
- **Comprehensive Plan amendments and rezoning:**
  - Less than one acre (1,500 ft. notice) .................................................. 1,000.00 (M)
  - More than one acre (city-wide notice) .............................................. 6,000.00 (M)
- **Conditional use (including extensions/re-establishments):**
  - (applications with 500 ft notice) .......................................................... 500.00 (M)
  - (applications with 1,500 ft notice) ......................................................... 1,000.00 (M)
  - (applications requiring quarter page ad) ............................................. 1,000 (M)
  - (applications with city-wide notice) ..................................................... 6,000.00 (C)
- **Development Review Committee Application Fees:**
  - Concept or preliminary plan .............................................................. 300.00 (M)
  - Final plan submittal ............................................................................... 500.00 (M)
  - Revision to plan previously reviewed ............................................. 200.00 (M)
- **Interpretations by Code Enforcement** ..................................................... 200.00 (M)
- **Lakefront site plan reviews:**
  - Residential construction ........................................................................ 150.00 (M)
  - Commercial or multi-family construction ........................................ 250.00 (M)
- **Plan storage fees:**
  - Up to six months following approval date ........................................ No charge
  - After six months ................................................................................... $5 per day
  - After nine months Return all but one plan to applicant or continue charge (at option of the City)
- **Street abandonments** ......................................................................... 250.00 (M)
- **Subdivision:**
  - Three lots or less .................................................................................. 500.00 (M)
  - Over three lots .................................................................................... 800.00 (M)
- **Lot consolidations:**
  - Three lots or less .................................................................................. 500.00 (M)
  - Over three lots .................................................................................... 800.00 (M)
- **Subdivisions with road improvements** .................................................. 1,000.00 (M)
- **Variances:**
  - Single family residential ..................................................................... 200.00 (M)
  - Multi-family and commercial .......................................................... 400.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

PLANNING FEES (continued):

LAND DEVELOPMENT FEES (continued):

Parks impact fee (per new dwelling unit) ....................................................... 2,000.00 (M)

| After the Fact Requests - Double the application fee and triple the building permit fee |

| Applications tabled at the request of the applicant, within 10 days of the Planning and Zoning meeting or Board of Adjustment meeting, will be charged for additional advertising and notification costs, plus $100.00. |

| Costs incurred by the City for additional consultant investigation, traffic analysis, and planning activities prompted by the proposal shall be assessed to the project at the rate of 110%. This charge shall be added at the next logical development review point when a fee to the City is required, e.g.; rezoning request, subdivision request, conditional use request or building permits. |
## CITY OF WINTER PARK - FEE SCHEDULE
### Effective: April 1, 2015

### BUILDING AND PERMITTING FEES

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application and Permit Fees:</td>
<td></td>
</tr>
<tr>
<td>Adult entertainment application fee (non-refundable)</td>
<td>200.00 (C)</td>
</tr>
<tr>
<td>Adult entertainment application fee - annual fee</td>
<td>750.00 (C)</td>
</tr>
<tr>
<td>Facilities permit application</td>
<td>10.00 (C)</td>
</tr>
<tr>
<td>Filming fees:</td>
<td></td>
</tr>
<tr>
<td>Motion pictures:</td>
<td></td>
</tr>
<tr>
<td>Application Processing Fee</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>Private property (registration of exemption)</td>
<td>25.00 (C)</td>
</tr>
<tr>
<td>Permit Fees:</td>
<td></td>
</tr>
<tr>
<td>Public streets, parks, buildings or city facilities (per day)</td>
<td>500.00 (C)</td>
</tr>
<tr>
<td>Less than 10 persons or 2 vehicles involved (per day)</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Still photography:</td>
<td></td>
</tr>
<tr>
<td>Application Processing Fee</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>On private property</td>
<td>0.00 (C)</td>
</tr>
<tr>
<td>Permit Fees:</td>
<td></td>
</tr>
<tr>
<td>Public street or public property (per day)</td>
<td>250.00 (C)</td>
</tr>
<tr>
<td>Less than 10 persons or 2 vehicles involved (per day)(city facilities)</td>
<td>25.00 (C)</td>
</tr>
<tr>
<td>Use of City Personnel</td>
<td>cost plus 30% (C)</td>
</tr>
<tr>
<td>Closing out sale permit</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Closing out extension fee</td>
<td>30.00 (C)</td>
</tr>
<tr>
<td>Garage sale permit</td>
<td>10.00 (C)</td>
</tr>
<tr>
<td>Garage sale permit (residents over age 59)</td>
<td>5.00 (C)</td>
</tr>
<tr>
<td>Newsrack permit</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>Newsrack permit processing fee</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Alcoholic beverage license</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Sidewalk sale permit</td>
<td>200.00 (C)</td>
</tr>
<tr>
<td>Sidewalk sale permit during the Art Festival</td>
<td>150.00 (C)</td>
</tr>
<tr>
<td>Parking lot during the Art Festival</td>
<td>80.00 (C)</td>
</tr>
<tr>
<td>Sidewalk café application processing fee (non-refundable)</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Sidewalk café permit fee</td>
<td></td>
</tr>
<tr>
<td>1 – 4 seats</td>
<td>80.00 (C)</td>
</tr>
<tr>
<td>5 – 8 seats</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>9 – 12 seats</td>
<td>120.00 (C)</td>
</tr>
<tr>
<td>13 – 16 seats</td>
<td>140.00 (C)</td>
</tr>
<tr>
<td>17+ seats</td>
<td>160.00 (C)</td>
</tr>
</tbody>
</table>
Solicitation permits application:
- Processing fee: 100.00 (C)
- Permit fee: 300.00 (C)

Non-profit solicitation permits application:
- Processing fee: 10.00 (C)
- Permit fee: 30.00 (C)

Special event permit processing fee: 50.00 (C)
- Special event permit: 100.00 (C)
- Non-profit special event permit processing fee (Internal Revenue Code 501C(3) organizations): 10.00 (C)
Application and Permit Fees (continued):

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Profit special event permit</td>
<td>30.00 (C)</td>
</tr>
<tr>
<td>Special events requiring street closure permit processing fee</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>Special event permit for events requiring street closure:</td>
<td></td>
</tr>
<tr>
<td>Small events (less than 400 persons)</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>Large events requiring multiple department approval</td>
<td>200.00 (C)</td>
</tr>
<tr>
<td>Duplicate permit placard</td>
<td>5.00 (C)</td>
</tr>
<tr>
<td>Duplicate occupational license</td>
<td>5.00 (C)</td>
</tr>
<tr>
<td>Lien and foreclosure research (allow seven business days)</td>
<td>25.00 (C)</td>
</tr>
<tr>
<td>Lien and foreclosure research (immediate request, one business day)</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Business certificate processing</td>
<td>15.00 (C)</td>
</tr>
</tbody>
</table>

Building/Land Development Code (LDC) Fee (Based on valuation of construction*):

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum to $1,000 in valuation *</td>
<td>$30.00 (C)</td>
</tr>
<tr>
<td>Over $1,000 in valuation *</td>
<td>0.9%# of valuation plus $30.00 ** (C)</td>
</tr>
<tr>
<td>Plans review fee for valuations over $4,000, except permits not requiring plan review</td>
<td>½ of building/LDC permit fee## (C)</td>
</tr>
<tr>
<td>Plan review fee for revisions</td>
<td>25.00 per page (C)</td>
</tr>
<tr>
<td>Inspector training</td>
<td>0.04% of valuation (C)</td>
</tr>
<tr>
<td>Affordable Housing fee</td>
<td>$0.00 per sq. ft. (C)</td>
</tr>
<tr>
<td>Roofing permits</td>
<td>0.5% of valuation plus $30.00** (C)</td>
</tr>
<tr>
<td>Inspection fee for other City Departments</td>
<td>40.00/inspection (C)</td>
</tr>
<tr>
<td>State Fee (new or remodeled floor area)</td>
<td>3% of permit amount or $4 minimum (S)</td>
</tr>
<tr>
<td>Transfer of permit to new contractor or applicant</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Reinstatement of expired permit (if approved)</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>Extension of building permits</td>
<td>25.00 (C)</td>
</tr>
<tr>
<td>Pool fence violation inspection</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>Stop work order inspection fee</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Site development permit (when allowed):</td>
<td></td>
</tr>
<tr>
<td>Minimum fee</td>
<td>100.00 (C)</td>
</tr>
<tr>
<td>(or .2% of valuation, if higher)</td>
<td></td>
</tr>
<tr>
<td>Plan Submission Fee (for permitted plans exceeding 11 x 17, per page)**</td>
<td>1.00 (C)</td>
</tr>
</tbody>
</table>

* Building valuations shall be based on the actual contract cost or the building valuation data established by the Building Department, whichever is greater.

** For fee computations, all valuations are rounded up to the next highest thousand dollars.
### BUILDING AND PERMITTING FEES (continued)

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Placement or removal of 40 cubic yards or less</td>
<td>$50.00 (C)</td>
</tr>
<tr>
<td>Placement or removal of over 40 cubic yards</td>
<td>$100.00 (C)</td>
</tr>
</tbody>
</table>

#### Experior Examination Application Fee:
- Master/contractors: $200.00 (C)
- Journeyman: $150.00 (C)

#### Competency Card Fees:
- Journeyman: $50.00 (C) ($80 for two years, when available)
- Master/contractors: $100.00 (C) ($200 for two years, when available)

#### Demolition Permits (expires within 30 days):
- 1 or 2 family dwellings: $150.00 (C)
- Accessory buildings: $50.00 (C)
- Other buildings: .6% of valuation or $100.00, whichever is greater (C)
## CITY OF WINTER PARK - FEE SCHEDULE
### Effective: April 1, 2015

### BUILDING AND PERMITTING FEES (continued)

#### Electrical Permit Fees:

<table>
<thead>
<tr>
<th>Item</th>
<th>Fee (in C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuing each permit</td>
<td>40.00</td>
</tr>
<tr>
<td>Central air conditioning unit</td>
<td>10.00</td>
</tr>
<tr>
<td>Cooktop</td>
<td>3.00</td>
</tr>
<tr>
<td>Dental unit</td>
<td>2.00</td>
</tr>
<tr>
<td>Dishwasher</td>
<td>3.00</td>
</tr>
<tr>
<td>Disposal</td>
<td>3.00</td>
</tr>
<tr>
<td>Dryer</td>
<td>3.00</td>
</tr>
<tr>
<td>Electric range</td>
<td>3.00</td>
</tr>
</tbody>
</table>
| Electric welder:
  - Transformer type to 50 amps                                      | 3.00       |
  - Transformer type over 50 amps                                     | 7.50       |
| Fan - Commercial, ceiling, exhaust or bath                          | 5.00       |
| Fan - Residential, ceiling, exhaust or bath                         | 1.00       |
| Fixture - each                                                      | 0.25       |
| Furnace, oil                                                        | 5.00       |
| Heating appliance - each                                            | 3.00       |
| Motor or generator - each                                           | 5.00       |
| Outlet - each                                                       | 0.25       |
| Oven                                                                | 3.00       |
| Pool wiring                                                         | 10.00      |
| Pre-power inspection requests - Inspection fee:
  - Residential                                                      | 40.00      |
  - Commercial                                                       | 50.00      |
| Service up to 200 amps                                              | 5.00       |
  - Each additional 100 amps to 1200 amps                             | 1.00       |
| Sign outlet, per circuit                                            | 3.00       |
| Subfeed panel                                                       | 2.00       |
| Temporary service                                                   | 5.00       |
| Time switch                                                         | 2.00       |
| Water heater                                                        | 3.00       |
| Window air conditioning unit                                        | 5.00       |
| X-Ray                                                               | 5.00       |

#### Low Voltage Security Alarm System

- **Fee:** 45.00 (in C)

#### Tier 2 Interconnection of Customer Owned Renewable Generation Systems

- **Fee:** 240.00 (in C)

#### Gas Permit Fees:

<table>
<thead>
<tr>
<th>Item</th>
<th>Fee (in C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuing each permit</td>
<td>40.00</td>
</tr>
<tr>
<td>Each gas fixture</td>
<td>5.00</td>
</tr>
</tbody>
</table>

#### Building Moving Permits:

<table>
<thead>
<tr>
<th>Scenario</th>
<th>Fee (in C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Into or within the City (for buildings over 1,000 square feet)</td>
<td>400.00</td>
</tr>
<tr>
<td>Into or within the City (for buildings 1,000 or less square feet)</td>
<td>200.00</td>
</tr>
<tr>
<td>Outside the City</td>
<td>100.00</td>
</tr>
</tbody>
</table>
## CITY OF WINTER PARK - FEE SCHEDULE
### Effective: April 1, 2015

### BUILDING AND PERMITTING FEES (continued)

**Issuance of Temporary Certificate of Occupancy:**
- Single family residence: $85.00 (C)
- All others: $175.00 (C)

**Mechanical Permit Fees:**
- Minimum up to $1,000 valuation: $40.00 (C)
- Each additional $1,000 to $25,000 (round to next higher thousand): $5.00 (C)
- Each additional $1,000 above $25,000: $2.50 (C)

**Plumbing Permit Fees:**
- Issuing each permit: $40.00 (C)
- For installation, alteration or repair or water treatment equipment: $5.00 (C)
- For repair or alteration to drainage or vent piping: $5.00 (C)
- Plumbing fixture floor drain or trap - each: $5.00 (C)
- Repiping - per structure: $30.00 (C)
- Water heater or vent - each: $5.00 (C)

**Reinspection fee:**
- For all trades: $30.00 (C)
- Repeat reinspection on same item: $100.00 (C)
- Continued repeat inspection (3rd visit or more): $300.00 (C)
  - After the third inspection there will be a hearing before the Construction Board of Adjustment and Appeals with possible loss of occupational license and a letter to the CILB
- Missed inspection: $100.00 (C)

**Vacuum Breakers or Backflow Prevention Devices:**
- One to five: $5.00 (C)
- Over five, each: $0.50 (C)
- Gasoline and fuel oil tanks (residential): $10.00 (C)
- Septic tank or drain field - each: $10.00 (C)
- Sewer:
  - Commercial - each: $60.00 (C)
  - Residential - each: $50.00 (C)
- Replacement of house sewer:
  - 20’ or more in length: $50.00 (C)
  - Less than 20’ in length: $20.00 (C)
- Sprinkler system: $15.00 (C)

**Vehicle for Hire Fees: (Driver permit fees valid from October 1 to September 30)**
- Taxi Driver permit (per driver, per year): $60.00 (C)
- Non-Motorized Vehicles:
  - Application Fee (one time fee per business): $40.00 (C)
  - Driver Permit:
    - Initial fee, per driver: $15.00 (C)
    - Renewal fee, per driver, per year: $5.00 (C)
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

BUILDING AND PERMITTING FEES (continued)

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Well Permit Fees:</td>
<td></td>
</tr>
<tr>
<td>Issuing each permit</td>
<td>$40.00 (C) plus $4.00 per inch or diameter up to 6&quot;, and $2.00 per inch for each inch over 6&quot; in diameter (C)</td>
</tr>
<tr>
<td>Landscaping Fees:</td>
<td></td>
</tr>
<tr>
<td>First landscaping inspection (included in permit fee)</td>
<td>$0.00</td>
</tr>
<tr>
<td>Re-inspection fee</td>
<td>$30.00 (C)</td>
</tr>
<tr>
<td>Tree Removal Permits:</td>
<td></td>
</tr>
<tr>
<td>Single family residential</td>
<td>$35.00 (C)</td>
</tr>
<tr>
<td>Non-residential or multi-family property</td>
<td>$100.00 (C)</td>
</tr>
<tr>
<td>Reinspection of tree (second and third visits)</td>
<td>$25.00 (C)</td>
</tr>
<tr>
<td>Reinspection of tree (each required visit after the third)</td>
<td>$75.00 (C)</td>
</tr>
<tr>
<td>Request for appeals to Tree Preservation Board</td>
<td>$35.00 (C)</td>
</tr>
<tr>
<td>Compensation for removing a protected tree</td>
<td>$110.00 per caliper inch dbh (C)</td>
</tr>
<tr>
<td>OTHER CHARGES:</td>
<td></td>
</tr>
<tr>
<td>Appeals of Building Code heard by Board of Adjustment &amp; Appeals</td>
<td>$100.00 (C)</td>
</tr>
<tr>
<td>Address change and /or additional requests (commercial and residential):</td>
<td></td>
</tr>
<tr>
<td>Processing Fee for 1 address (all requests – approved or denied)</td>
<td>$15.00 (C)</td>
</tr>
<tr>
<td>Processing Fee per address for additional addresses (all requests – approved or denied)</td>
<td>$5.00 (C)</td>
</tr>
<tr>
<td>Letter of Reciprocity for contractors</td>
<td>$15.00 (C)</td>
</tr>
<tr>
<td>Off-site advertising sign permit</td>
<td>$50.00 (C)</td>
</tr>
<tr>
<td>Annual outdoor advertising sign permit (per sign)</td>
<td>$50.00 (C)</td>
</tr>
<tr>
<td>Street name petitions (per application)</td>
<td>$300.00 (C)</td>
</tr>
<tr>
<td>Advertising space on Park Avenue Street Directory Kiosks (Annual Rates)*:</td>
<td></td>
</tr>
<tr>
<td>20&quot; high by 9&quot; wide panel</td>
<td>$804.00 (C)</td>
</tr>
<tr>
<td>20&quot; high by 18&quot; wide panel</td>
<td>$1,608.00 (C)</td>
</tr>
<tr>
<td>40&quot; high by 18&quot; wide panel</td>
<td>$3,216.00 (C)</td>
</tr>
<tr>
<td>60&quot; high by 18&quot; wide panel</td>
<td>$4,824.00 (C)</td>
</tr>
<tr>
<td>Banners:</td>
<td></td>
</tr>
<tr>
<td>North Park Ave. (Morse Blvd. to Webster Ave., 17 poles)</td>
<td>$510.00 (C)</td>
</tr>
<tr>
<td>South Park Ave. (Fairbanks Ave. to Morse Blvd., 16 poles)</td>
<td>$480.00 (C)</td>
</tr>
<tr>
<td>E. Morse Blvd. (US 17-92 to Pennsylvania Ave., 10 double sided poles)</td>
<td>$600.00 (C)</td>
</tr>
<tr>
<td>W. Morse Blvd. (Pennsylvania Ave. to Interlachen Ave., 11 double sided poles)</td>
<td>$660.00 (C)</td>
</tr>
<tr>
<td>New England Ave. (New York Ave. to Hannibal Square West, 16 poles)</td>
<td>$480.00 (C)</td>
</tr>
<tr>
<td>Pennsylvania Ave. (Lyman Ave. to Israel Simpson Ct., 26 poles)</td>
<td>$780.00 (C)</td>
</tr>
<tr>
<td>N. Orange Ave. (Fairbanks Ave. to Minnesota Ave., 20 poles)</td>
<td>$600.00 (C)</td>
</tr>
<tr>
<td>S. Orange Ave. (Denning Dr. to US 17-92, 20 poles)</td>
<td>$600.00 (C)</td>
</tr>
<tr>
<td>Street Pole Signs:</td>
<td></td>
</tr>
<tr>
<td>One time initial posting fee</td>
<td>$450.00 (C)</td>
</tr>
<tr>
<td>Annual participation fee</td>
<td>$100.00 (C)</td>
</tr>
</tbody>
</table>
Administrative charge for having overgrown properties mowed, cleaned or cleared of debris, hazardous trees or other unsightly articles .......... 150.00 (C)
Administrative charge for repeated mowing or clearing of properties ......................... 300.00 (C)
Recording documents with Orange County:
   Notice of Commencement ...................................................................................... 20.00 (C)
   Deed Covenant ....................................................................................................... 30.00 (C)

*Requires a twelve-month contract with one half of the annual amount due upon reservation of the advertising space. The remaining balance will be billed in equal monthly installments.

PUBLICATIONS:
Community Redevelopment Agency Plan ................................................................. 15.50 (C)
Community Redevelopment Agency Plan Amendment for Expansion Area.............. 13.65 (C)
Comprehensive Plan Goals, Objectives and Policies .................................................. 60.00 (C)
Comprehensive Plan Data, Inventory and Analysis .................................................... 85.00 (C)
CD of Comprehensive Plan Goals, Objectives and Policies and Data, Inventory and Analysis ....................................................................................................... 10.00 (C)
Land Development Code ........................................................................................... 30.00 (C)
Land Development Code (zoning article only) ......................................................... 15.00 (C)
Historic Resources Survey (color copy) .................................................................... 58.00 (C)
Historic Resources Survey (black & white copy) ....................................................... 12.80 (C)
Subdivision regulations .............................................................................................. 10.00 (C)
Park Avenue “Architectural Design Guidelines” ......................................................... 10.00 (C)
Morse Boulevard “Facade Design Guidelines” ......................................................... 10.00 (C)

The 2010 Florida Building Code may be purchased through the Building Officials Association of Florida website: www.boaf.net

The 2008 National Electrical Code can be purchased through the Building Officials Association of Florida website: www.boaf.net
or the National Fire Prevention Associate website: http://www.nfpa.org/catalog/product.asp?pid=700858SB&cookie%5Ftest=1
### CITY OF WINTER PARK - FEE SCHEDULE
**Effective: April 1, 2015**

### BUILDING AND PERMITTING FEES (continued)

#### Maps:
- Zoning and future land use map (digital form) ........................................................... 60.00 (C)
- Zoning map ................................................................................................................ 10.00 (C)
- Future land use map .................................................................................................. 10.00 (C)

#### Retrieval and research of plans and documents in storage
- (Research and copying costs not included)........................................................ 15.00 (C)
- Additional research ............................................................................................. 20.00 (C)

#### Listings:
- Business Listings:*  
  - Printed (per page)........................................................................................ 0.50 (C)
  - Label ready format, sheet of 20 (per page)**............................................... 2.00 (C)
  - On diskette (per disk)*** ................................................................. 6.00 (C)

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* The above orders will include a $50.00 per hour labor/computer charge; 15 minimum ($12.50). Orders will be taken with a three to four day turn around time.

** Labels will not be provided, but the listing will be printed in a copy ready format to reproduce on a label readily available for purchase by the requestor at any office supply retailer.
# CITY OF WINTER PARK - FEE SCHEDULE

**Effective: April 1, 2015**

## PUBLIC WORKS FEES

**Street Division:**

### Regular rates (per hour):
- Division chief: $44.70 (C)
- Assistant division chief: $36.40 (C)
- Field supervisor: $33.00 (C)
- Foreman/crew leader: $31.00 (C)
- Traffic Control employee: $25.00 (C)
- Equipment Operator II and III: $29.00 (C)
- Street sweeper/Operator I: $24.00 (C)
- Maintenance Worker: $23.00 (C)
- Crew (1 Supervisor and 2 Workers): $79.00 (C)

### Overtime rates (per hour):
- Division chief: $67.05 (C)
- Assistant division chief: $54.60 (C)
- Field supervisor: $49.50 (C)
- Foreman/crew leader: $46.50 (C)
- Traffic Control employee: $37.50 (C)
- Equipment Operator II and III: $43.50 (C)
- Street sweeper/Operator I: $36.00 (C)
- Maintenance Worker: $34.50 (C)
- Crew (1 Supervisor and 2 Workers): $118.50 (C)

### Holiday rates (per hour):
- Division chief: $89.40 (C)
- Assistant division chief: $72.80 (C)
- Field supervisor: $66.00 (C)
- Foreman/crew leader: $62.00 (C)
- Traffic Control employee: $50.00 (C)
- Equipment Operator II and III: $58.00 (C)
- Street sweeper/Operator I: $48.00 (C)
- Maintenance Worker: $42.40 (C)
- Crew (1 Supervisor and 2 Workers): $158.00 (C)

### Equipment: (per hour)
- Excavator: $60.00 (C)
- Front end loader: $60.00 (C)
- Vaccon: $60.00 (C)
- Rubber tire backhoe: $30.00 (C)
- Street sweeper: $30.00 (C)
- Semitractor w/trailer: $50.00 (C)
- Tandem Dump truck: $30.00 (C)
- Flatbed truck: $20.00 (C)
- Pickup truck: $10.00 (C)
- Bobcat/skid steer: $22.00 (C)
- Miscellaneous drills, saws, 3-4 inch water pumps: $10.00 (C)
- 6" well point/by pass pump: $20.00 (C)
- Barricade daily rental (each): $1.50 (C)
Facilities Maintenance:

Regular rate (per hour):
- Custodian ................................................................. 24.10 (C)
- Supervisor .............................................................. 43.50 (C)
- Tradesman .............................................................. 30.75 (C)

Overtime rate (per hour):
- Custodian ................................................................. 34.18 (C)
- Supervisor .............................................................. 62.34 (C)
- Tradesman .............................................................. 44.11 (C)

Holiday rate (per hour):
- Custodian ................................................................. 44.25 (C)
- Supervisor .............................................................. 81.17 (C)
- Tradesman .............................................................. 57.46 (C)

Vehicle charge (per hour) ......................................................... 14.00 (C)

Decorative Street Light Installation (per pole) .............................................. 250.00 (C)
Decorative Street Light Maintenance (per pole/per month) ......................... 2.43 (C)

Engineering:

Driveway fee:
- Basic fee ................................................................. 50.00 (C)
- Additional fee for reinspection .............................................. 30.00 (C)
Final plat review - per lot .............................................................. 100.00 (C)
Pressure test reinspection fee ...................................................... 100.00 (C)

Project inspection fee:
- Construction cost:
  - $0 - $5,000 ......................................................... 10% of construction cost (M)
  - $5,000 - $20,000 ............................................... $500 plus 4% above $5,000 (M)
  - Over $20,000 ................................................... $1,000 plus 3% above $20,000 (M)

Right-of-way Permit Fee .............................................................. 90.00 (M)

Right-of-way permit for construction projects utilizing all or part of street/sidewalk (daily rate equals 1/10 of the monthly rate for each day):
- Blocking sidewalk ....................................................... $1,000.00 per month (M)
- Blocking lane of traffic:
  - Over 5,000 vehicles per day ................................... $5,000 per month (M)
  - Under 5,000 vehicles per day .............................. $2,000 per month (M)
- Blocking parking lane:
  - Inside Central Business District ......................... $3,000 per month (M)
  - Outside Central Business District ...................... $1,000 per month (M)
### Public Works Fees (continued)

#### Engineering, continued:

- **Transverse cuts:**
  - Open cut - paved areas (each cut) ................................................... 270.00 (C)
  - Open cut - right-of-way (each cut) .................................................. 110.00 (C)
  - Open cut - dirt road (each cut) ...................................................... 150.00 (C)
  - Bore and jack (each operation) ...................................................... 200.00 (C)
  - Copies of blueprints ........................................................................ 5.00 (C)

- **Water and Wastewater:**
  - Commercial plan review fee:
    - First review ................................................................. 125.00 (C)
    - Each revision .............................................................. 50.00 (C)
  - Utility inspection (per inspection) ................................................. 40.00 (C)

#### Keep Winter Park Beautiful:

- **Engraved bricks - Farmer’s Market Lot:**
  - Single size (4 * 8) - Individuals or Pets ........................................ 80.00 (M)
  - Double (8 * 8) ............................................................................. 120.00 (M)
  - Corporate ..................................................................................... 250.00 (M)

- **Personalized park benches, various locations** .................................. 2,500.00 (M)

- **Maps:**
  - Each ........................................................................................... 3.00 (M)
  - 200 or more each ......................................................................... 1.50 (M)

- **Dance lessons & sessions** .............................................................. 80.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015  

REFUSE SERVICE FEES

<table>
<thead>
<tr>
<th><strong>Monthly Refuse Service Fees:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential pickup fee (with recycling bins)</td>
<td>18.50 (C)</td>
</tr>
<tr>
<td>Residential recycling cart fee (per recycling cart)</td>
<td>2.70 (C)</td>
</tr>
<tr>
<td>Residential charge for each additional garbage cart above two</td>
<td>9.27 (C)</td>
</tr>
<tr>
<td>Additional cart maintenance fee for each garbage cart above two</td>
<td>77.97 (C)</td>
</tr>
</tbody>
</table>

| Commercial customers utilizing the cart collection system (per cart) | 31.64 (C) |

**Bulk Pickup – Residential (requires photo and city approval prior to collection):**

| Up to 2 cubic yards | 80.55 (C) |
| Each additional cubic yard above 2 | 33.57 (C) |

| Bulk yard waste in excess of 3 yards (per each additional yard) | 12.00 (C) |

Compactor charges for Center Street corridor: Actual Cost

Compactor charges are allocated to the establishments they serve based on square footage and intensity of use factors.

Other commercial, compactor and roll-off fees will be billed directly by Waste Pro.
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

STORMWATER FEES

### Monthly Stormwater Utility Fees:

**Single family residential property:** (based on square feet of impervious area:

- **Class 1** (1,099 and smaller) ................................................................. 6.59 (C)
- **Class 2** (1,100 and 1,699) ................................................................. 8.24 (C)
- **Class 3** (1,700 and 2,299) ................................................................. 9.89 (C)
- **Class 4** (2,300 and 2,899) ................................................................. 11.56 (C)
- **Class 5** (2,900 and 3,499) ................................................................. 13.21 (C)
- **Class 6** (3,500 and 4,099) ................................................................. 14.85 (C)
- **Class 7** (4,100 and 4,699) ................................................................. 16.51 (C)
- **Class 8** (4,700 and 5,299) ................................................................. 18.16 (C)
- **Class 9** (5,300 and 5,899) ................................................................. 19.80 (C)
- **Class 10** (5,900 and 6,499) ............................................................... 21.66 (C)
- **Class 11** (6,500 and 7,099) ............................................................... 23.12 (C)
- **Class 12** (7,100 and 7,699) ............................................................... 24.77 (C)
- **Class 13** (7,700 and 8,299) ............................................................... 26.41 (C)
- **Class 14** (8,300 and 8,899) ............................................................... 28.07 (C)
- **Class 15** (8,900 and higher) ............................................................ 29.72 (C)

**Multi-family residential property:**

- **Apartment unit - per dwelling unit** ................................................... 8.24 (C)
- **Condominium unit - per dwelling unit** ........................................... 8.24 (C)
- **Duplex - per dwelling unit** .............................................................. 8.24 (C)

**Non-residential/commercial property** (per ERU)

(ERU = Equivalent Residential Unit of 2,324 sq. ft.) .......................... 11.56 (C)

### Stormwater Variance Request

- ........................................................................................................... 200.00 (C)
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

SHORELINE ALTERATION FEES

<table>
<thead>
<tr>
<th>Shoreline Alteration Permit:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Plants only</td>
<td>50.00 (C)</td>
</tr>
<tr>
<td>Plants and retaining wall</td>
<td>100.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dock site plan review (Lakes and Waterways Advisory Board):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Dock only</td>
<td>75.00 (C)</td>
</tr>
<tr>
<td>Dock and Boathouse</td>
<td>100.00 (C)</td>
</tr>
</tbody>
</table>

| Retainment or seawall                                      | 100.00 (C) |
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

BOAT USER FEES

**Boat Stickers:**
Boat sticker costs are computed according to a formula based upon the horsepower (hp) of the motor, plus the length (lg) of the boat, times (*) a set amount.

---

**Annual permit:**
- City resident: \( \text{hp} + \text{lg} \times 0.50 \) (C)
- Non-resident: \( \text{hp} + \text{lg} \times 0.75 \) (C)

**Annual commercial permit:**
- City resident: \( \text{hp} + \text{lg} \times 1.00 \) (C)
- Non-resident: \( \text{hp} + \text{lg} \times 1.50 \) (C)

**Half-year permit (January 1 to June 30):**
- City resident: \( \text{hp} + \text{lg} \times 0.25 \) (C)
- Non-resident: \( \text{hp} + \text{lg} \times 0.375 \) (C)

**Daily user fee** (regardless of size of boat and horsepower of motor): \$6.00 (C)
## CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

### UTILITY SERVICE FEES

#### Cut on/off fee:
- **New service**: 28.00 (C)
- **New service - after 4:30 p.m.**: 85.00 (C)
- **Broken Lock**: 18.00 (C)
- **Broken Yoke**: 15.00 (C)
- **Emergency cut on/off - 7:00 a.m. to 3:30 p.m.**: No charge (C)
- **Emergency cut on/off - 3:30 p.m. to 4:30 p.m.**: 28.00 (C)
- **Emergency cut on/off - after 4:30 p.m.**: 85.00 (C)
- **Trip charge**: 28.00 (C)
- **Non-payment – up to 4:30 p.m.**: 42.50 (C)
- **Non-payment - after 4:30 p.m.**: 85.00 (C)
- **Broken/damaged curb stop valve replacement fee**: 85.00 (C)
- **Meter tampering fee**: 75.00 (C)

#### Water or Irrigation Deposits:

**Inside City:**
- **5/8 inch * 3/4 inch meter**: 60.00 (C)
- **1 inch meter**: 85.00 (C)
- **1 ½ inch meter**: 105.00 (C)
- **2 inch meter**: 145.00 (C)
- **3 inch meter**: 225.00 (C)
- **4 inch meter**: 330.00 (C)
- **6 inch meter**: 600.00 (C)
- **8 inch meter**: Average bill x 3 (C)
- **10 inch meter**: Average bill x 3 (C)

**Outside City:**
- **5/8 inch * 3/4 inch meter**: 75.00 (C)
- **1 inch meter**: 100.00 (C)
- **1 ½ inch meter**: 130.00 (C)
- **2 inch meter**: 165.00 (C)
- **3 inch meter**: 270.00 (C)
- **4 inch meter**: 375.00 (C)
- **6 inch meter**: 690.00 (C)
- **8 inch meter**: Average bill x 3 (C)
- **10 inch meter**: Average bill x 3 (C)

#### Water and Sewer Deposits:

**Inside City:**
- **5/8 inch * 3/4 inch meter**: 105.00 (C)
- **1 inch meter**: 120.00 (C)
- **1 ½ inch meter**: 150.00 (C)
- **2 inch meter**: 420.00 (C)
- **3 inch meter**: 510.00 (C)
- **4 inch meter**: 600.00 (C)
- **6 inch meter**: 885.00 (C)
- **8 inch meter**: Average bill x 3 (C)
- **10 inch meter**: Average bill x 3 (C)
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

UTILITY SERVICE FEES (continued)

<table>
<thead>
<tr>
<th>Water and Sewer Deposits (continued):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Outside City:</td>
<td></td>
</tr>
<tr>
<td>3/4 inch meter</td>
<td>145.00 (C)</td>
</tr>
<tr>
<td>1 inch meter</td>
<td>165.00 (C)</td>
</tr>
<tr>
<td>1 ½ inch meter</td>
<td>195.00 (C)</td>
</tr>
<tr>
<td>2 inch meter</td>
<td>570.00 (C)</td>
</tr>
<tr>
<td>3 inch meter</td>
<td>675.00 (C)</td>
</tr>
<tr>
<td>4 inch meter</td>
<td>780.00 (C)</td>
</tr>
<tr>
<td>6 inch meter</td>
<td>1,140.00 (C)</td>
</tr>
<tr>
<td>8 inch meter</td>
<td>Average bill x 3 (C)</td>
</tr>
<tr>
<td>10 inch meter</td>
<td>Average bill x 3 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Water, Sewer and Garbage Deposits (Inside City Only):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3/4 inch meter</td>
<td>135.00 (C)</td>
</tr>
<tr>
<td>1 inch meter</td>
<td>150.00 (C)</td>
</tr>
<tr>
<td>1 ½ inch meter</td>
<td>180.00 (C)</td>
</tr>
<tr>
<td>2 inch meter</td>
<td>450.00 (C)</td>
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<tr>
<td>3 inch meter</td>
<td>540.00 (C)</td>
</tr>
<tr>
<td>4 inch meter</td>
<td>630.00 (C)</td>
</tr>
<tr>
<td>6 inch meter</td>
<td>915.00 (C)</td>
</tr>
<tr>
<td>8 inch meter</td>
<td>Average bill x 3 (C)</td>
</tr>
<tr>
<td>10 inch meter</td>
<td>Average bill x 3 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fire Line Deposits:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Inside City:</td>
<td></td>
</tr>
<tr>
<td>1 inch meter</td>
<td>11.25 (C)</td>
</tr>
<tr>
<td>2 inch meter</td>
<td>32.00 (C)</td>
</tr>
<tr>
<td>3 inch meter</td>
<td>64.00 (C)</td>
</tr>
<tr>
<td>4 inch meter</td>
<td>106.50 (C)</td>
</tr>
<tr>
<td>6 inch meter</td>
<td>200.00 (C)</td>
</tr>
<tr>
<td>8 inch meter</td>
<td>315.00 (C)</td>
</tr>
<tr>
<td>10 inch meter</td>
<td>453.00 (C)</td>
</tr>
<tr>
<td>12 inch service connection</td>
<td>675.00 (C)</td>
</tr>
<tr>
<td>16 inch service connection</td>
<td>980.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fire Line Deposits:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Outside City:</td>
<td></td>
</tr>
<tr>
<td>1 inch meter</td>
<td>14.00 (C)</td>
</tr>
<tr>
<td>2 inch meter</td>
<td>40.00 (C)</td>
</tr>
<tr>
<td>3 inch meter</td>
<td>80.00 (C)</td>
</tr>
<tr>
<td>4 inch meter</td>
<td>133.00 (C)</td>
</tr>
<tr>
<td>6 inch meter</td>
<td>250.00 (C)</td>
</tr>
<tr>
<td>8 inch meter</td>
<td>393.00 (C)</td>
</tr>
<tr>
<td>10 inch meter</td>
<td>566.00 (C)</td>
</tr>
<tr>
<td>12 inch service connection</td>
<td>843.00 (C)</td>
</tr>
<tr>
<td>16 inch service connection</td>
<td>1,225.00 (C)</td>
</tr>
</tbody>
</table>

| Fire Hydrant Meter Deposit                            | 1,500.00 (C) |
**CITY OF WINTER PARK - FEE SCHEDULE**

**Effective: April 1, 2015**

**UTILITY SERVICE FEES (continued)**

<table>
<thead>
<tr>
<th>Meter and Service Installation:</th>
<th>Inside City:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/8 inch * 3/4 inch meter</td>
<td>$772.00 (C)</td>
</tr>
<tr>
<td>1 inch meter</td>
<td>$823.87 (C)</td>
</tr>
<tr>
<td>1 ½ inch meter</td>
<td>$1,799.73 (C)</td>
</tr>
<tr>
<td>2 inch meter</td>
<td>$1,994.10 (C)</td>
</tr>
<tr>
<td>3 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>4 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>6 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>8 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>10 inch meter</td>
<td>see below</td>
</tr>
</tbody>
</table>

All meters 3” and larger will be calculated at current costs for meter assembly, materials, labor and restoration.

**Outside City (⋆):**

<table>
<thead>
<tr>
<th>Meter and Service Installation:</th>
<th>Inside City:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/8 inch * 3/4 inch meter</td>
<td>$965.35 (C)</td>
</tr>
<tr>
<td>1 inch meter</td>
<td>$1,029.83 (C)</td>
</tr>
<tr>
<td>1 ½ inch meter</td>
<td>$2,249.67 (C)</td>
</tr>
<tr>
<td>2 inch meter</td>
<td>$2,492.63 (C)</td>
</tr>
<tr>
<td>3 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>4 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>6 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>8 inch meter</td>
<td>see below</td>
</tr>
<tr>
<td>10 inch meter</td>
<td>see below</td>
</tr>
</tbody>
</table>

All meters 3” and larger will be calculated at current costs for meter assembly, materials, labor and restoration plus 25%.

⋆ above fee plus applicable Orange County Right of Way Utilization Fees. Additional costs may be assessed due to extensive restoration costs as required by FDOT or Orange County.
# CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

## UTILITY SERVICE FEES (continued)

### Field Testing Meters (flow test):

<table>
<thead>
<tr>
<th>Meter Size</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/8 x 3/4 inch meter</td>
<td>28.00 (C)</td>
</tr>
</tbody>
</table>

### Bench Testing Meters:

- **Cost of Test - by meter size - Outside Service Contracted**:
  - 5/8 x 3/4 inch meter .......................................................... 90.00 (C)
  - 1 inch meter ....................................................................... 90.00 (C)
  - 1 ½ inch meter ................................................................. 231.00 (C)
  - 2 inch meter ...................................................................... 241.00 (C)

- **Cost of Test - by meter size - In-House City Staff Utilized**:
  - 3/4 inch meter x 2.0 hours .................................................. 60.50 (C)
  - 1 inch meter x 2.0 hours .................................................... 60.50 (C)
  - 1 ½ inch meter x 2.5 hours ............................................... 70.00 (C)
  - 2 inch meter x 2.5 hours ................................................... 70.00 (C)

No charges will be assessed to a customer if the meter bench test or field test results are outside acceptable limits.

### Water Impact Fees:

- **Inside City**:
  - 5/8 inch * 3/4 inch ................................................................. 1,100.00 (C)
  - 1 inch ................................................................................. 2,750.00 (C)
  - 1 ½ inch ........................................................................... 5,500.00 (C)
  - 2 inch .............................................................................. 8,800.00 (C)
  - 3 inch ................................................................................ 17,600.00 (C)
  - 4 inch .............................................................................. 27,500.00 (C)
  - 6 inch .............................................................................. 55,000.00 (C)
  - 8 inch ............................................................................... 88,000.00 (C)

- **Outside City**:
  - 5/8 inch * 3/4 inch ................................................................. 1,375.00 (C)
  - 1 inch ................................................................................. 3,440.00 (C)
  - 1 ½ inch ........................................................................... 6,875.00 (C)
  - 2 inch .............................................................................. 11,000.00 (C)
  - 3 inch ................................................................................ 22,000.00 (C)
  - 4 inch .............................................................................. 34,375.00 (C)
  - 6 inch .............................................................................. 68,750.00 (C)
  - 8 inch ............................................................................... 110,000.00 (C)

### Water Main Extension Fees:

- **Inside City, per foot** .......................................................... actual cost
- **Outside City, per foot** ......................................................... 1.25 times actual cost

Water main extension fees will be allocated to all affected property owners. Other charges to be calculated along with the water main extension fee are connection fees, meter costs and installation, deposits, and backflow service fees.
**CITY OF WINTER PARK - FEE SCHEDULE**  
**Effective: April 1, 2015**

**UTILITY SERVICE FEES (continued)**

Fire Line Installation Fees – includes saddle, tap and tubing to backflow or property line, whichever is closer (inside city):
- 1 inch fire line ............................................................................................... $529.00 (C)
- 2 inch fire line ............................................................................................ $1,274.00 (C)
- Larger than 2 inch fire line ....................................... (actual cost at time of installation)

Fire Line Installation Fees – includes saddle, tap and tubing to backflow or property line, whichever is closer (outside city):
- 1 inch fire line ............................................................................................... $661.00 (C)
- 2 inch fire line ............................................................................................ $1,773.00 (C)
- Larger than 2 inch fire line ....................................... (actual cost at time of installation)

Water Main Tapping Fees (Inside City):
- 2 inch ......................................................................................................... $153.00 (C)
- 4 inch ......................................................................................................... $230.00 (C)
- 6 inch ......................................................................................................... $250.00 (C)
- 8 inch ......................................................................................................... $290.00 (C)
- 12 inch ................................................................................................. $355.00 (C)

Water Main Tapping Fees (Outside City):
- 2 inch ......................................................................................................... $188.00 (C)
- 4 inch ......................................................................................................... $238.00 (C)
- 6 inch ......................................................................................................... $313.00 (C)
- 8 inch ......................................................................................................... $364.00 (C)
- 12 inch ................................................................................................. $444.00 (C)

**Meter Relocation Fee:**
**Inside City:**
- 5/8 inch * 3/4 inch ......................................................................................... $477.00 (C)
- 1 inch ......................................................................................................... $529.00 (C)
- 1 ½ inch – 2 inch ....................................................................................... $1,267.00 (C)
- 3 inch - 8 inch ......................................................................................... Labor and materials (C)

**Outside City (***):**
- 5/8 inch * 3/4 inch ......................................................................................... $670.00 (C)
- 1 inch ......................................................................................................... $735.00 (C)
- 1 ½ inch – 2 inch ....................................................................................... $1,741.00 (C)
- 3 inch - 8 inch ......................................................................................... Labor and materials plus 25% (C)

* above fee plus applicable Orange County Right of Way Utilization Fees. Additional costs may be assessed due to extensive restoration costs as required by FDOT or Orange County.
### Sewer Impact Fees:

**Inside City:**
- Impact fee - single family: $2,700.00 (C)
- Impact fee - multiple dwelling: $2,700.00 (C)
- Impact fee - ERC: $2,700.00 (C)

**Outside City:**
- Impact fee - single family: $3,375.00 (C)
- Impact fee - multiple dwelling: $3,375.00 (C)
- Impact fee - ERC: $3,375.00 (C)

### Sewer Laterals:

**Installation Fee:**

**Inside City:**
- 0-6’ Deep: $1,680.00 (C)
- 6-12’ Deep: $3,710.00 (C)
- >12’ Deep: Actual Cost

**Outside City:**
- 0-6’ Deep: $2,100.00 (C)
- 6-12’ Deep: $4,638.00 (C)
- >12’ Deep: $1.25 \times \text{Actual Cost}

..plus applicable Orange County Right-of-Way Utilization Fees. Additional costs may be assessed due to extensive restoration costs as required by FDOT or Orange County.
### Inside the City Limits

<table>
<thead>
<tr>
<th></th>
<th>Water (Residential)</th>
<th>Water (Commercial/Public Authority)</th>
<th>Water (Irrigation)</th>
<th>Sewer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block 1</td>
<td>1.22</td>
<td>1.22</td>
<td>2.58</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 2</td>
<td>1.81</td>
<td>1.81</td>
<td>3.45</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 3</td>
<td>2.58</td>
<td>2.58</td>
<td>4.42</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 4</td>
<td>3.45</td>
<td>3.45</td>
<td>6.41</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 5</td>
<td>4.42</td>
<td>4.42</td>
<td>6.41</td>
<td>4.40</td>
</tr>
<tr>
<td>Block 6</td>
<td>6.41</td>
<td>6.41</td>
<td>6.41</td>
<td>4.40</td>
</tr>
<tr>
<td>Base ERM Charge</td>
<td>8.62</td>
<td>8.62</td>
<td>8.62</td>
<td>10.19</td>
</tr>
<tr>
<td>Additional Unit Charge</td>
<td>4.64</td>
<td>4.64</td>
<td>4.64</td>
<td>5.48</td>
</tr>
</tbody>
</table>

### Outside the City Limits

<table>
<thead>
<tr>
<th></th>
<th>Water (Residential)</th>
<th>Water (Commercial/Public Authority)</th>
<th>Water (Irrigation)</th>
<th>Sewer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block 1</td>
<td>1.52</td>
<td>1.52</td>
<td>3.22</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 2</td>
<td>2.26</td>
<td>2.26</td>
<td>4.31</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 3</td>
<td>3.22</td>
<td>3.22</td>
<td>5.52</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 4</td>
<td>4.31</td>
<td>4.31</td>
<td>8.01</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 5</td>
<td>5.52</td>
<td>5.52</td>
<td>8.01</td>
<td>5.50</td>
</tr>
<tr>
<td>Block 6</td>
<td>8.01</td>
<td>8.01</td>
<td>8.01</td>
<td>5.50</td>
</tr>
<tr>
<td>Base ERM Charge</td>
<td>10.78</td>
<td>10.78</td>
<td>10.78</td>
<td>12.73</td>
</tr>
<tr>
<td>Additional Unit Charge</td>
<td>5.80</td>
<td>5.80</td>
<td>5.80</td>
<td>6.85</td>
</tr>
</tbody>
</table>

ERM = Equivalent Residential Meter

Note: sewer charges are capped for residential customers without separate irrigation meters at 14,000 gallons.
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

WATER AND WASTEWATER USAGE FEES (CONTINUED)

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 the applicable rates in the tables above and the block sizes in the tables below based on customer class and meter size.

Block Structure Price Breaks by Meter Size:

<table>
<thead>
<tr>
<th>Commercial/Public Authority Water Block Structure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Usage Up To</td>
</tr>
<tr>
<td>Block 1</td>
</tr>
<tr>
<td>Meter Size in Inches</td>
</tr>
<tr>
<td>¾</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td>1 ½</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>3</td>
</tr>
<tr>
<td>4</td>
</tr>
<tr>
<td>6</td>
</tr>
<tr>
<td>8</td>
</tr>
<tr>
<td>10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Residential Water Block Structure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Usage Up To</td>
</tr>
<tr>
<td>Block 1</td>
</tr>
<tr>
<td>(1,000 gallons/month)</td>
</tr>
<tr>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Irrigation Water Block Structure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Usage Up To</td>
</tr>
<tr>
<td>Block 1</td>
</tr>
<tr>
<td>(1,000 gallons/month)</td>
</tr>
<tr>
<td>4</td>
</tr>
</tbody>
</table>
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015  

**ELECTRIC RATES**  
(COST)  

<table>
<thead>
<tr>
<th>Residential Rates</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer Charge</td>
<td>$ 9.35 per month</td>
</tr>
<tr>
<td>Energy Charge:</td>
<td></td>
</tr>
<tr>
<td>1st 1,000 kWh</td>
<td>$ 0.064850 per kWh</td>
</tr>
<tr>
<td>All kWh above 1,000</td>
<td>$ 0.076500 per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor:</td>
<td></td>
</tr>
<tr>
<td>1st 1,000 kWh</td>
<td>$ 0.0314900 per kWh</td>
</tr>
<tr>
<td>All kWh above 1,000</td>
<td>$ 0.0414900 per kWh</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>6.0000%</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>2.5641%</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>10.0000%</td>
</tr>
</tbody>
</table>

Note: only the first $0.00699 of the Fuel Cost Recovery Factor is subject to the 10.0% electric utility tax.

<table>
<thead>
<tr>
<th>Lighting Service (LS-1)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixture and Maintenance Charge (includes energy charge and fuel cost recovery)</td>
<td>Depends upon fixture type</td>
</tr>
<tr>
<td>Customer charge (per line of billing):</td>
<td></td>
</tr>
<tr>
<td>Metered accounts</td>
<td>$ 3.49 per month</td>
</tr>
<tr>
<td>Non metered accounts</td>
<td>$ 1.22 per month</td>
</tr>
<tr>
<td>Energy &amp; demand charge</td>
<td>$ 0.023490 per kWh</td>
</tr>
<tr>
<td>Fuel cost recovery factor</td>
<td>$ 0.035390 per kWh</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>$ 0.060000</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>$ 0.025641</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>$ 0.100000</td>
</tr>
<tr>
<td>Subsequent Re-establishment of service</td>
<td>$ 10.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GENERAL SERVICE ELECTRIC RATES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Demand (GS-1)</strong></td>
<td>Rates will also apply to Temporary Service (TS-1)</td>
</tr>
<tr>
<td>Customer Charges:</td>
<td></td>
</tr>
<tr>
<td>Non Metered Accounts</td>
<td>$ 6.96 per month</td>
</tr>
<tr>
<td>Metered Accounts:</td>
<td></td>
</tr>
<tr>
<td>Secondary Delivery Voltage</td>
<td>$ 12.34 per month</td>
</tr>
<tr>
<td>Primary Delivery Voltage</td>
<td>$ 156.08 per month</td>
</tr>
<tr>
<td>Energy Charge</td>
<td>$ 0.065520 per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$ 0.035390 per kWh</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>6.0000%</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>2.5641%</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>10.0000%</td>
</tr>
<tr>
<td>EL State Sales Tax (commercial only)</td>
<td>7.5000%</td>
</tr>
</tbody>
</table>

Note: only the first $0.00699 of the Fuel Cost Recovery Factor is subject to the 10.0% electric utility tax.
**CITY OF WINTER PARK - FEE SCHEDULE**  
Effective: April 1, 2015  

---

### ELECTRIC RATES (CONTINUED)

#### Non-Demand (100% Load Factor Usage (GS-2))

(For customers with fixed wattage loads operating continuously throughout the billing period)

<table>
<thead>
<tr>
<th>Customer Charges:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Metered Accounts</td>
<td>$ 7.26 per month</td>
</tr>
<tr>
<td>Metered Accounts</td>
<td>$ 12.88 per month</td>
</tr>
<tr>
<td>Energy Charge</td>
<td>$ 0.033090 per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$ 0.035390 per kWh</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>6.0000%</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>2.5641%</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>10.0000%</td>
</tr>
<tr>
<td>EL State Sales Tax (commercial only)</td>
<td>7.5000%</td>
</tr>
</tbody>
</table>

*Note: only the first $0.00699 of the Fuel Cost Recovery Factor is subject to the 10.0% electric utility tax.*

#### Demand (GSD-1)

Rates will also apply to Temporary Service (TS)

Applicable for any customer other than residential with a measurable annual kWh consumption of 24,000 kWh or greater per year

<table>
<thead>
<tr>
<th>Customer Charges:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary Delivery Voltage</td>
<td>$ 12.82 per month</td>
</tr>
<tr>
<td>Primary Delivery Voltage</td>
<td>$ 162.19 per month</td>
</tr>
<tr>
<td>Demand Charge</td>
<td>$ 4.48 per kWh</td>
</tr>
<tr>
<td>Energy Charge</td>
<td>$ 0.037380 per kWh</td>
</tr>
<tr>
<td>Fuel Cost Recovery Factor</td>
<td>$ 0.035390 per kWh</td>
</tr>
<tr>
<td>Delivery Voltage Credit: when a customer takes delivery at primary voltage, the demand charge will be subject to this credit</td>
<td>$ 0.350000 Per kWh</td>
</tr>
<tr>
<td>Metering Voltage Adjustment: When a customer takes delivery at primary voltage, the energy charge, demand charge and delivery voltage credit will be subject to this adjustment</td>
<td>1.0000%</td>
</tr>
<tr>
<td>Franchise Fee</td>
<td>6.0000%</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>2.5641%</td>
</tr>
<tr>
<td>Electric Utility Tax</td>
<td>10.0000%</td>
</tr>
<tr>
<td>EL State Sales Tax (commercial only)</td>
<td>7.5000%</td>
</tr>
</tbody>
</table>

*Note: only the first $0.00699 of the Fuel Cost Recovery Factor is subject to the 10.0% electric utility tax.*

---
### General Service Demand Optional Time of Use (GSDT-1)

Closed to new customers as of 06-01-2006

<table>
<thead>
<tr>
<th>Customer Charges:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary Delivery Voltage</td>
<td>$ 21.42 per month</td>
</tr>
<tr>
<td>Primary Delivery Voltage</td>
<td>$ 173.53 per month</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Demand Charges:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Demand</td>
<td>$ 1.12 per kWh</td>
</tr>
<tr>
<td>On Peak Demand</td>
<td>$ 3.40 per kWh</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Energy Charges:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>On-peak kWh</td>
<td>$ 0.062020 per kWh</td>
</tr>
<tr>
<td>Off-peak kWh</td>
<td>$ 0.025150 per kWh</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fuel Cost Recovery Factors:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>On-peak kWh</td>
<td>$ 0.047050 per kWh</td>
</tr>
<tr>
<td>Off-peak kWh</td>
<td>$ 0.031270 per kWh</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Delivery Voltage Credit:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>When a customer takes delivery at primary voltage, the demand charge will be subject to this credit</td>
<td>$ 0.350000 Per kWh</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Metering Voltage Adjustment:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>When a customer takes delivery at primary voltage, the energy charge, demand charge and delivery voltage credit will be</td>
<td>1.0000%</td>
</tr>
</tbody>
</table>

| Franchise Fee                 | 6.0000% |
| Gross Receipts Tax            | 2.5641% |
| Electric Utility Tax          | 10.0000% |
| EL State Sales Tax (commercial only) | 7.5000% |

Note: only the first $0.00699 of the Fuel Cost Recovery Factor is subject to the 10.0% electric utility tax.
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015

GENERAL SERVICE ELECTRIC RATES (CONTINUED)

<table>
<thead>
<tr>
<th>TEMPORARY SERVICE (TS)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(Rate from appropriate General Service schedules are applied)</td>
<td></td>
</tr>
<tr>
<td>Applicable to any customer for temporary service such as displays, construction, fairs, exhibits and similar temporary purposes</td>
<td></td>
</tr>
<tr>
<td>Deposit required at the time of initiating service</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service Charges</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening an account at a new service location (permanent connection)</td>
<td>$ 61.00</td>
</tr>
<tr>
<td>Opening an account at a new service location (temporary connection)</td>
<td>$ 104.00</td>
</tr>
<tr>
<td>Utility service application fee</td>
<td>$ 5.00</td>
</tr>
<tr>
<td>Reconnect service</td>
<td>$ 29.00</td>
</tr>
<tr>
<td>Reconnect service after a disconnection for nonpayment or violation of a rule or regulation (up to 4:30)</td>
<td>$ 43.00</td>
</tr>
<tr>
<td>after normal business hours (after 4:30)</td>
<td>$ 86.00</td>
</tr>
<tr>
<td>Dishonored check (NSF)</td>
<td>$ 25.00</td>
</tr>
<tr>
<td>Or 5% of the check amount, whichever is greater</td>
<td></td>
</tr>
<tr>
<td>Change of account with leaving service active (applicable to multi-housing only)</td>
<td>$ 10.00</td>
</tr>
<tr>
<td>Electric meter tampering fee</td>
<td>$ 75.00</td>
</tr>
<tr>
<td>Disconnect of electric service at the pole</td>
<td>$ 250.00</td>
</tr>
<tr>
<td>Deposit for electric service</td>
<td>$ 250.00</td>
</tr>
<tr>
<td>Or two months estimated charges, whichever is greater</td>
<td></td>
</tr>
<tr>
<td>Prepare trees around power lines for safe private trimming or removal if necessary</td>
<td>Actual cost</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>RESIDENTIAL UNDERGROUND SERVICE FEE</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(applies to single family residential projects only)</td>
<td></td>
</tr>
<tr>
<td>Remodels</td>
<td>3,000.00</td>
</tr>
<tr>
<td>200 amp or less</td>
<td>3,000.00</td>
</tr>
<tr>
<td>All services to 400 amp</td>
<td>6,000.00</td>
</tr>
<tr>
<td>Greater than 400 amp</td>
<td>Cost to serve</td>
</tr>
</tbody>
</table>

Deposit required for electric service:  
.............................. $250 or two months estimated charges, whichever is greater

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CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

FIRE LINE FEES

**Inside City: (buildings with separate plumbing facilities for fire protection):**

Fire line size (flat rate per month):
- 1 inch service connection ................................................................. 4.25 (C)
- 2 inch service connection ................................................................. 11.87 (C)
- 3 inch service connection ................................................................. 23.84 (C)
- 4 inch service connection ................................................................. 37.02 (C)
- 6 inch service connection ................................................................. 74.51 (C)
- 8 inch service connection ................................................................. 119.19 (C)
- 10 inch service connection ............................................................... 171.39 (C)
- 12 inch service connection ............................................................... 234.03 (C)
- 16 inch service connection ............................................................... 339.34 (C)

**Outside City: (buildings with separate plumbing facilities for fire protection):**

Fire line size (flat rate per month):
- 1 inch service connection ................................................................. 5.33 (C)
- 2 inch service connection ................................................................. 14.86 (C)
- 3 inch service connection ................................................................. 29.78 (C)
- 4 inch service connection ................................................................. 46.26 (C)
- 6 inch service connection ................................................................. 93.12 (C)
- 8 inch service connection ................................................................. 148.96 (C)
- 10 inch service connection ............................................................... 214.22 (C)
- 12 inch service connection ............................................................... 292.53 (C)
- 16 inch service connection ............................................................... 424.19 (C)

**Hourly charges for city employees and equipment in Utilities Services Division:**

**Regular rates: (per hour)**
- Deputy Assistant Director ................................................................. 60.99 (C)
- Assistant Division Chief ................................................................. 33.37 (C)
- Field Supervisor ................................................................. 37.23 (C)
- Equipment Operator ................................................................. 27.18 (C)
- Foreman/Crew Leader ................................................................. 34.36 (C)
- Utility Service Worker ................................................................. 19.84 (C)

**Overtime rates: (per hour)**
- Deputy Assistant Director ................................................................. 91.48 (C)
- Assistant Division Chief ................................................................. 50.05 (C)
- Field Supervisor ................................................................. 55.84 (C)
- Equipment Operator ................................................................. 40.77 (C)
- Foreman/Crew Leader ................................................................. 51.54 (C)
- Utility Service Worker ................................................................. 29.76 (C)
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

FIRE LINE FEES (continued)

Hourly charges for city employees and equipment in Utilities Services Division (continued):

Holiday rates: (per hour)
- Deputy Assistant Director ................................................................. 121.98 (C)
- Assistant Division Chief ...................................................................... 66.74 (C)
- Field Supervisor .................................................................................. 74.46 (C)
- Equipment Operator ............................................................................ 54.36 (C)
- Foreman/Crew Leader ......................................................................... 68.72 (C)
- Utility Service Worker .......................................................................... 39.68 (C)

Vehicle Charges: (per hour)
- Flatbed dump truck ............................................................................ 15.00 (M)
- Small dump truck ................................................................................ 15.00 (M)
- Tandem dump truck ............................................................................ 30.00 (M)
- Pickup truck ........................................................................................ 15.00 (M)
- Crew cab ............................................................................................ 20.00 (M)
- TV Van ................................................................................................ 75.00 (M)
- Locator (call duty) van ........................................................................ 15.00 (M)
- Vaccon ............................................................................................... 85.00 (M)
- Semitractor .......................................................................................... 60.00 (M)

Equipment Charges: (per hour)
- Pumps, daily (bypass and well point) .................................................. 30.00 (M)
- Rubber tire backhoe ............................................................................ 50.00 (M)
- Trackhoe .............................................................................................. 75.00 (M)
- Portable trailer generator ................................................................... 45.00 (M)
- Directional boring machine ................................................................. 50.00 (M)
- Harbin ................................................................................................. 20.00 (M)
- Light tower .......................................................................................... 15.00 (M)
- Vactron ............................................................................................... 20.00 (M)
- Easement hose reel ............................................................................. 15.00 (M)
- Air compressor .................................................................................... 15.00 (M)
- Bobcat ................................................................................................ 25.00 (M)
- Misc pumps, saws, compacting equipment, locator equipment, lateral TV camera, hand tools, etc. ............................................... 10.00 (M)
- Barricade daily rental (each) ................................................................. 1.10 (M)

Associated material costs shall be calculated at a rate not to exceed actual cost to the City. Ref: OUC/Winter Park Alliance contract for parts, fittings and supplies.
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015

CROSS CONNECTION CONTROL PROGRAM FEES

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Backflow testing charge (per device inside City)</td>
<td>$35.00 (M)</td>
</tr>
<tr>
<td>Backflow testing charge (per device outside City)</td>
<td>$40.00 (M)</td>
</tr>
<tr>
<td>Replacement charges:</td>
<td></td>
</tr>
<tr>
<td><strong>Inside City:</strong></td>
<td></td>
</tr>
<tr>
<td>1 inch PVB</td>
<td>$160.00 (C)</td>
</tr>
<tr>
<td>1 inch Reduced pressure</td>
<td>$265.00 (C)</td>
</tr>
<tr>
<td>1 ½ inch PVB</td>
<td>$365.00 (C)</td>
</tr>
<tr>
<td>1 ½ inch Reduced pressure</td>
<td>$420.00 (C)</td>
</tr>
<tr>
<td>2 inch PVB</td>
<td>$420.00 (C)</td>
</tr>
<tr>
<td>2 inch Reduced pressure</td>
<td>$510.00 (C)</td>
</tr>
<tr>
<td><strong>Outside City:</strong></td>
<td></td>
</tr>
<tr>
<td>1 inch PVB</td>
<td>$200.00 (C)</td>
</tr>
<tr>
<td>1 inch Reduced pressure</td>
<td>$330.00 (C)</td>
</tr>
<tr>
<td>1 ½ inch PVB</td>
<td>$450.00 (C)</td>
</tr>
<tr>
<td>1 ½ inch Reduced pressure</td>
<td>$525.00 (C)</td>
</tr>
<tr>
<td>2 inch PVB</td>
<td>$525.00 (C)</td>
</tr>
<tr>
<td>2 inch Reduced pressure</td>
<td>$635.00 (C)</td>
</tr>
<tr>
<td>Repair charges:</td>
<td></td>
</tr>
<tr>
<td>Repair 3/4” – 1” backflow preventors (includes parts and labor)</td>
<td>$35.00 (C)</td>
</tr>
<tr>
<td>Repair 1 1/4” – 2” backflow preventors (includes parts and labor)</td>
<td>$65.00 (C)</td>
</tr>
</tbody>
</table>

All above fees will be added to the customer’s next utility bill after the work is completed and satisfactorily tested.
### CITY OF WINTER PARK - FEE SCHEDULE
**Effective: April 1, 2015**

#### UTILITY DEMOLITION DISCONNECT FEES

Utility disconnects for demolition:

**Inside City:**
- **Water services (cut and cap behind meter @ property line and installation of hose bib stand):**
  - 5/8” * 3/4” - 1” ................................................................. $58.00 (C)
  - 1.5” - 3” ........................................................................... $81.00 (C)
  - 4” .................................................................................... $129.00 (C)
  - 6” .................................................................................... $154.00 (C)
  - 8” .................................................................................... $193.00 (C)
- **Fire lines (cut and cap @ property line):**
  - 2” .................................................................................... $35.00 (C)
  - 4” .................................................................................... $129.00 (C)
  - 6” .................................................................................... $154.00 (C)
  - 8” .................................................................................... $193.00 (C)
- **Sanitary sewer laterals (cut and cap & install cleanout @ property line):**
  - Up to 6” (per line), 6’ deep or less ........................................ $277.00 (C)
  - Up to 6” (per line), greater than 6’ deep ............................... $539.00 (C)
- **Electric services** .................................................................. $250.00 (C)

**Outside City:**
- **Water services (cut and cap behind meter @ property line and installation of hose bib stand):**
  - 5/8” * 3/4” - 1” ................................................................. $72.50 (C)
  - 1.5” - 3” ........................................................................... $101.25 (C)
  - 4” .................................................................................... $161.25 (C)
  - 6” .................................................................................... $192.50 (C)
  - 8” .................................................................................... $241.25 (C)
- **Fire lines (cut and cap @ property line):**
  - 2” .................................................................................... $43.75 (C)
  - 4” .................................................................................... $161.25 (C)
  - 6” .................................................................................... $192.50 (C)
  - 8” .................................................................................... $241.25 (C)
- **Sanitary sewer laterals (cut and cap & install cleanout @ property line):**
  - Up to 6” (per line), 6’ deep or less ........................................ $346.25 (C)
  - Up to 6” (per line), greater than 6’ deep ............................... $673.75 (C)
- **Electric services** .................................................................. $250.00 (C)

**Fire hydrant relocation fee:**
- Inside City .............................................................................. $1,850.00 (C)
- Outside City ........................................................................... $2,312.50+ (C)

Additional costs may be assessed due to extensive restoration costs as required by FDOT or Orange County.
# CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

## LINE STOP FEES

### Inside City:

**Line stop fees (with contractor or owner support):**

<table>
<thead>
<tr>
<th>Size</th>
<th>Single Fee</th>
<th>Double Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>4&quot;</td>
<td>1,253.00 (C)</td>
<td>2,108.00 (C)</td>
</tr>
<tr>
<td>6&quot;</td>
<td>1,530.00 (C)</td>
<td>2,899.00 (C)</td>
</tr>
<tr>
<td>8&quot;</td>
<td>2,111.00 (C)</td>
<td>3,646.00 (C)</td>
</tr>
<tr>
<td>10&quot;</td>
<td>2,561.00 (C)</td>
<td>4,279.00 (C)</td>
</tr>
<tr>
<td>12&quot;</td>
<td>3,031.00 (C)</td>
<td>5,231.00 (C)</td>
</tr>
</tbody>
</table>

**Line stop fees (with no support from contractor or owner):**

<table>
<thead>
<tr>
<th>Size</th>
<th>Single Fee</th>
<th>Double Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>4&quot;</td>
<td>1,958.00 (C)</td>
<td>3,393.00 (C)</td>
</tr>
<tr>
<td>6&quot;</td>
<td>2,171.00 (C)</td>
<td>3,773.00 (C)</td>
</tr>
<tr>
<td>8&quot;</td>
<td>2,549.00 (C)</td>
<td>4,330.00 (C)</td>
</tr>
<tr>
<td>10&quot;</td>
<td>3,179.00 (C)</td>
<td>5,025.00 (C)</td>
</tr>
<tr>
<td>12&quot;</td>
<td>3,755.00 (C)</td>
<td>6,310.00 (C)</td>
</tr>
</tbody>
</table>

### Outside City:

**Line stop fees (with contractor or owner support):**

<table>
<thead>
<tr>
<th>Size</th>
<th>Single Fee</th>
<th>Double Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>4&quot;</td>
<td>1,566.00 (C)</td>
<td>2,635.00 (C)</td>
</tr>
<tr>
<td>6&quot;</td>
<td>1,913.00 (C)</td>
<td>3,624.00 (C)</td>
</tr>
<tr>
<td>8&quot;</td>
<td>2,639.00 (C)</td>
<td>4,558.00 (C)</td>
</tr>
<tr>
<td>10&quot;</td>
<td>3,201.00 (C)</td>
<td>5,349.00 (C)</td>
</tr>
<tr>
<td>12&quot;</td>
<td>3,789.00 (C)</td>
<td>6,539.00 (C)</td>
</tr>
</tbody>
</table>
LINE STOP FEES

Outside City:

Line stop fees (with no support from contractor or owner):

<table>
<thead>
<tr>
<th>Size</th>
<th>Single</th>
<th>Double</th>
</tr>
</thead>
<tbody>
<tr>
<td>4&quot;</td>
<td>2,448.00 (C)</td>
<td>4,241.00 (C)</td>
</tr>
<tr>
<td>6&quot;</td>
<td>2,714.00 (C)</td>
<td>4,716.00 (C)</td>
</tr>
<tr>
<td>8&quot;</td>
<td>3,186.00 (C)</td>
<td>5,412.00 (C)</td>
</tr>
<tr>
<td>10&quot;</td>
<td>3,974.00 (C)</td>
<td>6,282.00 (C)</td>
</tr>
<tr>
<td>12&quot;</td>
<td>4,694.00 (C)</td>
<td>7,887.00 (C)</td>
</tr>
</tbody>
</table>

Support from contractor or owner includes assisting the line stop procedure by excavating around pipe, and provide backhoe as needed. Additional costs may be assessed due to extensive restoration costs as required by FDOT or Orange County.

No support from contractor or owner would indicate that the City will perform the line stop procedure entirely with no assistance from the contractor or owner.

Fees include all fittings and materials required to complete line stop.

Plus Orange County right-of-way permit use fees

Perform Electro Fusion Process for HDPE Couplings and Fittings (2” – 12”, two couplings or fittings max):

<table>
<thead>
<tr>
<th>Size</th>
<th>Inside City</th>
<th>Outside City</th>
</tr>
</thead>
<tbody>
<tr>
<td>2&quot;</td>
<td>236.00 (C)</td>
<td>295.00 (C)</td>
</tr>
<tr>
<td>12&quot;</td>
<td>236.00 (C)</td>
<td>295.00 (C)</td>
</tr>
</tbody>
</table>

Contractor to prepare work area or excavation, HDPE pipe to be exposed and clean in a safe working environment. City crew will prep pipe and supply necessary equipment to perform electro fusion process. Contractor to furnish couplings or fittings. Additional couplings/fittings shall be fused at the same rate as above. If in the County, City is to be named on the Orange County Permit to enable work to be performed under contractors permit.
INDUSTRIAL WASTE FEES

A formula is used to determine the surcharges. The surcharge is proportionate to the water consumption and exceedance of any or all of BOD, TSS or oil and grease. The more water used, the higher the surcharge will be, likewise, the less water used the lower the surcharge will be.

The charges are based on three factors:
- Biological Oxygen Demand (BOD) 300 mg/L
- Total Suspended Solids (SS) 300 mg/L
- Oil and Grease 100 mg/L

**Biological Oxygen Demand (BOD):**
BOD is a measurement of the amount of oxygen being depleted in the wastewater. Oxygen depletion can occur because of a number of reasons. The main reason is the decaying of organics. Anything that had life in it at one time will use oxygen in its decaying process. Oxygen is critical for the proper treatment of wastewater. It is very expensive to oxidate wastewater. This test is performed by an independent laboratory. It takes five days to get the results back. The maximum allowable limit is 300 mg/L.

**Total Suspended Solids (SS):**
Total Suspended solids are any solids that will not settle in moving water. This test is performed by an independent laboratory. The laboratory bakes the water out of the sample. The maximum allowable limit is 300 mg/L.

**Oil and Grease:**
Any petroleum product, oil based product, or animal or vegetable fat will show up as an oil or grease. An independent laboratory on an as needed basis performs this test. The maximum allowable limit is 100 mg/L.

**Formula for calculation** - Test results from all 3 parameters express in mg/l will be added for the total surcharge amount plus laboratory fees.

Milligrams per liter TSS-300 times the monthly flow expressed MGD(60,000=0.060)*3.50=

Milligrams per liter BOD-300 times the monthly flow expressed MGD(60,000=0.060)*3.50=

Milligrams per liter Oil & Grease×100 times the monthly flow expressed MGD(60,000=0.060)*3.50=
INDUSTRIAL WASTE FEES (continued)

Re-inspection fees ..................................................................................................... 40.00 (M)
The IW inspector shall inspect any repairs, replacements or other deficiencies and shall
provide written notice of compliance or noncompliance. In the event of continuing
noncompliance, re-inspections will be performed.

Hauler registration fee ................................................................................................ 40.00 (M)
Registrations shall be effective for a period of three years. The registration required by the City
shall be in addition to any other permits, registrations, or occupational licenses required by
federal, state, and local agencies having lawful jurisdiction. The registration is not transferable.

Private lift station fees:
  Private lift station owners information sign (City to provide) ............................... 50.00 (C)
  Private lift station annual inspection fee................................................................. 40.00 (M)
# CITY OF WINTER PARK - FEE SCHEDULE

**Effective: April 1, 2015**

## PUBLIC SAFETY FEES

### POLICE FEES AND FINES:

#### Administration Fees:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parking or uniform traffic citation</td>
<td>0.15 (S)</td>
</tr>
<tr>
<td>Double sided copies</td>
<td>0.20 (S)</td>
</tr>
<tr>
<td>Certified copies</td>
<td>1.00 (S)</td>
</tr>
<tr>
<td>Reports except traffic or homicide (per page)</td>
<td>0.15 (S)</td>
</tr>
<tr>
<td>Traffic or homicide reports</td>
<td>25.00 (S)</td>
</tr>
<tr>
<td>Fingerprinting of civilians (except employee applicants) (city residents)</td>
<td>5.00 (C)</td>
</tr>
<tr>
<td>Fingerprinting of civilians (except employee applicants) (non-residents)</td>
<td>10.00 (C)</td>
</tr>
<tr>
<td>Photographs, recordings and videos on CD</td>
<td>1.00 (S)</td>
</tr>
<tr>
<td>Audio tapes (including 911 calls)</td>
<td>1.00 (S)</td>
</tr>
<tr>
<td>Video copy of DUI cases</td>
<td>1.00 (S)</td>
</tr>
<tr>
<td>Background checks</td>
<td>5.00 (C)</td>
</tr>
<tr>
<td>Crash report</td>
<td>2.00 (S)</td>
</tr>
<tr>
<td>Good conduct letter</td>
<td>10.00 (C)</td>
</tr>
</tbody>
</table>

Research for public records requests estimated at thirty minutes or more will require a deposit based on the estimated time to complete the request and the hourly rate of the employee completing the request and computer time.

### Off-Duty Police Services (three hour minimum):

#### Regular Off-Duty Rates per Hour:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police officer</td>
<td>35.00 (C)</td>
</tr>
<tr>
<td>Details requiring a police supervisor</td>
<td>40.00 (C)</td>
</tr>
</tbody>
</table>

#### Holiday Off-Duty Rates per Hour:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police officer</td>
<td>48.00 (C)</td>
</tr>
<tr>
<td>Details requiring a police supervisor</td>
<td>53.00 (C)</td>
</tr>
</tbody>
</table>

### Civil Penalty Fines:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interference with overtime parking enforcement</td>
<td>50.00 (M)</td>
</tr>
<tr>
<td>Tampering with immobilization device</td>
<td>100.00 (M)</td>
</tr>
<tr>
<td>Removal of immobilization device by enforcement officer</td>
<td>75.00 (M)</td>
</tr>
<tr>
<td>Skateboarding within central business district</td>
<td>10.00 (M)</td>
</tr>
</tbody>
</table>

### Responding to false alarms:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>First response</td>
<td>0.00</td>
</tr>
<tr>
<td>Second and third response within 6 months of first response</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Business:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fourth response within 6 months of third response</td>
<td>50.00 (M)</td>
</tr>
<tr>
<td>All succeeding responses within 6 months of the last response</td>
<td>100.00 (M)</td>
</tr>
</tbody>
</table>

#### Residential:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fourth response within 6 months of third response</td>
<td>25.00 (M)</td>
</tr>
<tr>
<td>All succeeding responses within 6 months of the last response</td>
<td>50.00 (M)</td>
</tr>
</tbody>
</table>
PUBLIC SAFETY FEES (continued)

Parking Fines: *
Each fine amount includes a $5.00 surcharge as authorized by Florida State Statute 316.660(4)(a)&(b) and City Code 98.91 to fund the School Crossing Guard programs within the City of Winter Park

- Blocking drive or roadway (travel lane/obstructing traffic) ........................................... 25.00 (M)
- Bus zone or taxi stand ........................................................................................................ 25.00 (M)
- Disabled only/permit required ....................................................................................... 255.00 (S)
- Double parking ................................................................................................................ 25.00 (M)
- Extended over lines ........................................................................................................... 25.00 (M)
- Fire lane/hydrant/red curb ............................................................................................. 110.00 (S)
- Loading zone (commercial vehicles only) .................................................................... 25.00 (M)
- Other .................................................................................................................................. 25.00 (M)
- On parkway ....................................................................................................................... 25.00 (M)
- On sidewalk/crosswalk ................................................................................................. 25.00 (M)
- Over posted time limit ..................................................................................................... 25.00 (M)
- Parking prohibited (yellow curb/no sign) ..................................................................... 25.00 (M)
- Rear or left wheels to curb .............................................................................................. 25.00 (M)
- Successive overtime (each offense) .............................................................................. 45.00 (M)
- Unauthorized (reserved) space ..................................................................................... 25.00 (M)
- Where signs prohibit ........................................................................................................ 25.00 (M)
- Movement of vehicle in Central Business District to circumvent posted parking restrictions .......................................................... 55.00 (M)

* After five days, an additional $5.00 will be assessed for any of the parking fines listed above.

Traffic signal violations:
- Red light camera infraction .......................................................................................... 158.00 (S)

* After receiving a mailed Notice of Summons for any or the above parking fines, an additional $15.00 will be assessed.
FIRE FEES:

EMS Transport Fee:
Transport:
   BLS................................................................. 720.00 (M)
   ALS1............................................................. 925.00 (M)
   ALS2............................................................ 1,028.00 (M)

   Plus distance transported from incident location to medical facility . 12.00 per mile (M)
   HIPAA qualified patient information package (per patient event)................... 50.00 (C)

Motor Vehicle Fire Response:

Motor Vehicle Fire Response: .................................................. 500.00 (M)

False Alarm Response fee:
First response................................................................. 0.00 (M)
Second and third response within 6 months of first response......................... 0.00 (M)
Fourth response within 6 months of third response ...................................... 100.00 (M)
All succeeding within 6 months of the last response............................... 250.00 (M)
Known alarm is activated by on scene construction workers
   or alarm company technicians.................................................. 200.00 (M)

Fire/Rescue Service fees:
Hourly Charges for city employees and equipment:
   Command unit/Chief officer, per hour or part thereof......................... 125.00 (C)
   Engine company, per hour or part thereof.................................... 225.00 (C)
   Ladder company, per hour or part thereof..................................... 275.00 (C)
   Rescue unit, per hour or part thereof........................................... 200.00 (C)
   Special needs........................................... Figured on a cost recovery basis (C)

   Hazardous materials cost recovery fees and/or response to intentional, malicious or
   negligently incidents are based on the cost of manpower, equipment and materials
   used.

Fire inspections:
   After hour inspections............................................................... 200.00 (C)

   Maintenance reinspection fee:
   First reinspection..................................................... No Charge (M)
   Second reinspection.................................................... 40.00 (M)
   Third reinspection....................................................... 60.00 (M)
   Fourth reinspection....................................................... 100.00 (M)
   Any subsequent reinspections ............................................. 100.00 (M)

Inspector Training fee, per project ($1,000 minimum project value)........... 25.00 (M)
PUBLIC SAFETY FEES (continued)

**Licensing Fees:**
- Health Department inspections ................................................................. 40.00 (M)
- HRS inspections ......................................................................................... 40.00 (M)
- Occupational License inspections ............................................................... 40.00 (M)

**Permits By Use:** (annual registration fee)
- Ammunition, explosives and blasting agents .................................................. 40.00 (M)
- Burn permits (bonfires) ................................................................. 40.00 (M)
- Cryogenic fluids ......................................................................................... 40.00 (M)
- Dry cleaning plants ..................................................................................... 40.00 (M)
- Fire lane permits ......................................................................................... 40.00 (M)
- Fireworks ..................................................................................................... 40.00 (M)
- Flammable/combustible liquids ................................................................. 40.00 (M)
- High piled combustible stock ..................................................................... 40.00 (M)
- Hazardous chemicals ................................................................................. 40.00 (M)
- LP gas ........................................................................................................ 40.00 (M)
- Lumber storage ......................................................................................... 40.00 (M)
- Places of assembly .................................................................................... 40.00 (M)
- Repair garages .......................................................................................... 40.00 (M)
- Tents and air supported structures .............................................................. 40.00 (M)

**Plans Review Fees:**
- Construction plans review - new and existing:
  - $1,000 value or less (no inspector training fee) ........................................ 25.00 (M)
  - $1,001 value or over ............................................................................... 55.00 plus 0.05% of total work (M)
- Revised plans 25.00 (unless more than 50% of original plan, then full fee applies) (M)
- Construction inspections ........ 25.00 or 1/2% of valuation (whichever is greater) (M)
- After hour inspections ............................................................................... 200.00 (M)

**Construction reinspection fees:**
- First reinspection ..................................................................................... 40.00 (M)
- Second reinspection .................................................................................. 50.00 (M)
- Additional reinspection ............................................................................. 100.00 (M)

**Special Detail Services:**
- Personnel requested or required to be detailed for
  - Special events (minimum of 3 hours) ........................................ 35.00 per hour/per employee (C)
  - Special events (supervisor, if necessary) ........................................ 45.00 per hour/per supervisor (C)
Public Safety Fees (continued)

Public Education Services:

Fire station birthday party program:
  Basic program ........................................................................................................ 175.00 (C)
  Plus $5.00 per person up to a maximum of 20 attendees
First aid class (per student) .................................................................................. 20.00 (C)
CPR classes (per student) ...................................................................................... 35.00 (C)
Combination first aid and CPR class (per student) ............................................... 50.00 (C)
Babysitter training class (per student) ................................................................. 55.00 (C)
<table>
<thead>
<tr>
<th>Adult Sports Team Fees:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flag Football and Softball .................................................................................... 450.00 (M)</td>
</tr>
<tr>
<td>Men's Basketball League Team Fee .......................................................................... 300.00 (M)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Field Rental Rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cady Way, Martin Luther King, Jr. and Ward Park Baseball, Softball and Multipurpose fields A-1, A-2, C and Showalter East Multipurpose:</td>
</tr>
<tr>
<td>Before 5:00 p.m., per hour ...................................................................................... 29.00 (C)</td>
</tr>
<tr>
<td>After 5:00 p.m., per hour ....................................................................................... 52.00 (C)</td>
</tr>
<tr>
<td>Unscheduled or late reservation rates (less than two full business days), per hour/before 5:00 pm ...................................................... 50.00 (M)</td>
</tr>
<tr>
<td>Unscheduled or late reservation rates (less than two full business days), per hour/after 5:00 pm ............................................................... 75.00 (M)</td>
</tr>
<tr>
<td>Field prep (lines), per field each time (standard lining multipurpose field) .......... 50.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), per field each time (specialty lining multipurpose field) ...... 100.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), for late reservations per multipurpose field ......................... 100.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), per field each time (standard lining Baseball/Softball) .......... 25.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), per field each time (specialty lining Baseball/Softball) ...... 50.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), for late reservations per Baseball Softball field .................... 50.00 (C)</td>
</tr>
<tr>
<td>All day (8:00 am to 9:00 pm) .................................................................................. 450.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Winter Park Youth League Fee:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Martin Luther King, Jr., Showalter East and Ward A1, A2, B, C (flat fee) .......... 25.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Continuous rate hourly (specific guidelines must be met):</th>
</tr>
</thead>
<tbody>
<tr>
<td>20% discount for Ward B, C and D (specific guidelines required)</td>
</tr>
<tr>
<td>Before 5:00 pm ...................................................................................................... 23.00 (C)</td>
</tr>
<tr>
<td>After 5:00 pm ....................................................................................................... 42.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ward Park Field B:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before 5:00 p.m., per hour .................................................................................. 40.00 (C)</td>
</tr>
<tr>
<td>After 5:00 p.m., per hour ..................................................................................... 75.00 (C)</td>
</tr>
<tr>
<td>Unscheduled or late reservation rates (less than two full business days), per hour/before 5:00 pm ...................................................... 50.00 (M)</td>
</tr>
<tr>
<td>Unscheduled or late reservation rates (less than two full business days), per hour/after 5:00 pm ............................................................... 75.00 (M)</td>
</tr>
<tr>
<td>Field prep (lines), per field each time (standard lining) .................................. 50.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), per field each time (specialty lining) ................................ 100.00 (C)</td>
</tr>
<tr>
<td>Field prep (lines), for late reservations per field ............................................. 100.00 (C)</td>
</tr>
<tr>
<td>All day (8:00 am to 9:00 pm) ................................................................................ 450.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Winter Park Youth League Fee:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Martin Luther King, Jr., Showalter East and Ward A1, A2, B, C (flat fee) .......... 30.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Continuous rate hourly (specific guidelines must be met):</th>
</tr>
</thead>
<tbody>
<tr>
<td>20% discount for Ward B, C and D (specific guidelines required)</td>
</tr>
<tr>
<td>Before 5:00 pm ...................................................................................................... 32.00 (C)</td>
</tr>
<tr>
<td>After 5:00 pm ....................................................................................................... 60.00 (C)</td>
</tr>
<tr>
<td><strong>Bus Use Fees:</strong></td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
<td>Hourly rate (two hour minimum, 100 mile maximum)</td>
</tr>
<tr>
<td>Deposit</td>
</tr>
<tr>
<td>Cancellation fee (within 72 hours of scheduled use)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Program Fees:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recreation ID Card:</strong></td>
<td></td>
</tr>
<tr>
<td>Resident</td>
<td>0.00 (M)</td>
</tr>
<tr>
<td>Non-resident</td>
<td>15.00 (M)</td>
</tr>
<tr>
<td>Card Replacement Fee</td>
<td>5.00 (C)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>After School Program:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident (monthly)</td>
<td>40.00 (M)</td>
</tr>
<tr>
<td>Non-resident (monthly)</td>
<td>65.00 (M)</td>
</tr>
<tr>
<td>Registration fee</td>
<td>25.00 (M)</td>
</tr>
<tr>
<td>Fee for students qualifying for reduced lunch, (monthly), (City residents only)</td>
<td>25.00 (M)</td>
</tr>
<tr>
<td>Fee for students qualifying for free lunch, (monthly), (City residents only)</td>
<td>15.00 (M)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Teen Summer Camp Program (completed grades 5 – 8, per week):</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident</td>
<td>40.00 (M)</td>
</tr>
<tr>
<td>Free/reduced lunch programs, per child</td>
<td>25.00 (M)</td>
</tr>
<tr>
<td>Non-resident</td>
<td>65.00 (M)</td>
</tr>
<tr>
<td>Registration fee</td>
<td>25.00 (M)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Summer Camp Program (completed grades K – 4, per week):</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident:</td>
<td></td>
</tr>
<tr>
<td>1st child in family</td>
<td>65.00 (M)</td>
</tr>
<tr>
<td>Each additional child in family</td>
<td>50.00 (M)</td>
</tr>
<tr>
<td>Non-resident</td>
<td>85.00 (M)</td>
</tr>
<tr>
<td>Reduced lunch, 1st child</td>
<td>20.00 (M)</td>
</tr>
<tr>
<td>Reduced lunch, each additional child</td>
<td>10.00 (M)</td>
</tr>
<tr>
<td>Registration Fee</td>
<td>25.00 (M)</td>
</tr>
<tr>
<td>Free lunch, 1st child</td>
<td>10.00 (M)</td>
</tr>
<tr>
<td>Free lunch, each additional child</td>
<td>5.00 (M)</td>
</tr>
<tr>
<td>Registration Fee</td>
<td>25.00 (M)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>School’s Out Program (single day camp during school year holidays):</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident, per day</td>
<td>10.00 (M)</td>
</tr>
<tr>
<td>Non-resident, per day</td>
<td>15.00 (M)</td>
</tr>
<tr>
<td>After School Participant</td>
<td>5.00 (M)</td>
</tr>
</tbody>
</table>
Holiday Camps:
  Fall Camp – 3 days:
  - Resident ................................................................. 35.00 (M)
  - Non-resident ............................................................ 50.00 (M)
  - After School Participant ........................................... 20.00 (M)

  Winter Holiday Camp – two 2 day sessions:
  - Resident, each 2 day session ..................................... 25.00 (M)
  - Non-resident, each 2 day session ............................. 35.00 (M)
  - After School Participant, each 2 day session ........... 15.00 (M)

Spring Break Camp, 5 days:
  - Resident ................................................................. 60.00 (M)
  - Non-resident ............................................................. 85.00 (M)
  - After School Participant ............................................ 30.00 (M)

Middle School After School Program:
  - Resident with Recreation ID card ............................. 0.00 (M)
  - Non-Resident with Recreation ID card (per week) ......... 20.00 (M)

Other:
  - Late pick up fee:
    - 1st 30 minutes ....................................................... 5.00 (M)
    - Each additional 15 minutes ................................. 5.00 (M)
  - Late payment fee ..................................................... 5.00 (M)

Before Care (7:00-8:00 am and 5:30 – 6:00 pm for specific programs):
  - Schools Out Days, per day ....................................... 2.00 (M)
  - Holiday and Summer Camps, per week ................... 5.00 (M)

General Program Guidelines:
  Youth/Teen Program Fees (based on minimum enrollment) ......... Direct Cost
  Adult Programs (based on minimum enrollment) .................. Direct Costs plus 15%

  Contracted program fees will not exceed 110% of the regional market rate for a similar
  program. CRA funded programs will be offered at a zero to nominal fee.
### Community Center Pool:
- **Daily (resident)**: $2.00 (M)
- **Daily (non-resident)**: $4.00 (M)
- **Group rate (residents, over 15 guests in a group, per group member)**: $1.50 (M)
- **Group rate (non-residents, over 15 guests in a group, per group member)**: $3.50 (M)
- **Ten visit punch pass (resident)**: $15.00 (M)
- **Ten visit punch pass (non-resident)**: $30.00 (M)

### Pool rental:
- **Less than thirty guests (hourly, 2 hour minimum)**: $100.00 (M)
- **Additionl hourly fee per fifteen guests over initial thirty guests**: $15.00 (M)
- **Deposit**: $100.00 (M)
- **Pool Party – 2 hours, maximum of 40 guests, normal operational hours**: $125.00 (M)
- **Individual Pool Pass – (resident)**: $55.00 (M)
- **Individual Pool Pass – (non-resident)**: $80.00 (M)
- **Family Pool Pass – (residents, up to 5 family members per pass)**: $150.00 (M)
- **Family Pool Pass – (non-residents, up to 5 family members per pass)**: $225.00 (M)
- **Family Pool Pass – (CRA residents, up to 5 family members per pass)**: $105.00 (M)
- **Lap Swim Pass – (resident)**: $35.00 (M)
- **Lap Swim Pass – (non-resident)**: $50.00 (M)
- **Lap Swim Pass – (CRA resident)**: $30.00 (M)

### Fitness/Weight Room:
- **Annual Pass**:
  - **Resident**: $85.00 (M)
  - **Non-resident**: $160.00 (M)
  - **CRA area resident**: $60.00 (M)
  - **City employee**: $60.00 (M)
- **Corporate rate**:
  - **Gold (includes 60 vouchers, $60 each per year for each additional voucher over 60, provides access to lap swim, open gym, and open volleyball)**: $750.00 (M)
  - **Silver (includes 10 vouchers, $65 each per year for each additional voucher over 10, provides access to lap swim, open gym, and open volleyball)**: $500.00 (M)
  - **Bronze (includes 5 vouchers, $70 each per year for each additional voucher over 10, provides access to lap swim, open gym, and open volleyball)**: $250.00 (M)
- **Youth Annual Pass (ages 14-21, ages 14-16 will be required to attend training)**
  - **Resident**: $30.00 (M)
  - **Non-resident**: $50.00 (M)
Fitness/Weight Room (continued):
  Monthly Pass:
  Resident ................................................................................................... 15.00 (M)
  Non-resident ............................................................................................. 25.00 (M)
  CRA area resident .................................................................................... 10.00 (M)
  City employee ........................................................................................... 10.00 (M)
  Daily pass, all users ..................................................................................... 5.00 (M)
### Palm Cemetery:

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single space - resident</td>
<td>$5,000.00 (M)</td>
</tr>
<tr>
<td>Single space – qualified non-resident</td>
<td>$5,500.00 (M)</td>
</tr>
<tr>
<td>Cremation space - resident</td>
<td>$850.00 (M)</td>
</tr>
<tr>
<td>Cremation space – qualified non-resident</td>
<td>$900.00 (M)</td>
</tr>
<tr>
<td>Baby space</td>
<td>$150.00 (M)</td>
</tr>
<tr>
<td>Qualified non-resident baby space</td>
<td>$170.00 (M)</td>
</tr>
<tr>
<td>Interment of cremains</td>
<td></td>
</tr>
<tr>
<td>Weekdays</td>
<td>$350.00 (M)</td>
</tr>
<tr>
<td>Saturdays</td>
<td>$450.00 (M)</td>
</tr>
<tr>
<td>Tent for cremains interment</td>
<td></td>
</tr>
<tr>
<td>Weekdays</td>
<td>$1,000.00 (M)</td>
</tr>
<tr>
<td>Saturdays</td>
<td>$1,200.00 (M)</td>
</tr>
<tr>
<td>Opening and closing charges</td>
<td></td>
</tr>
<tr>
<td>Weekdays</td>
<td>$1,200.00 (M)</td>
</tr>
<tr>
<td>Weekdays, for graveside services begining after 5:00 pm)</td>
<td>$1,300.00 (M)</td>
</tr>
<tr>
<td>Saturdays</td>
<td>$1,500.00 (M)</td>
</tr>
<tr>
<td>Disinterment of vault (weekdays only, rules apply)</td>
<td>$1,200.00 (M)</td>
</tr>
<tr>
<td>Mausoleum space (limited number of spaces)</td>
<td>$80,000.00 (M)</td>
</tr>
</tbody>
</table>

### Pineywood Cemetery:

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single space - resident</td>
<td>$2,500.00 (M)</td>
</tr>
<tr>
<td>Single space – qualified non-resident</td>
<td>$3,000.00 (M)</td>
</tr>
<tr>
<td>Baby space</td>
<td>$150.00 (M)</td>
</tr>
<tr>
<td>Qualified non-resident baby space</td>
<td>$170.00 (M)</td>
</tr>
<tr>
<td>Cremation space - resident</td>
<td>$650.00 (M)</td>
</tr>
<tr>
<td>Cremation space – qualified non resident</td>
<td>$700.00 (M)</td>
</tr>
<tr>
<td>Qualified non-resident cremation space</td>
<td>$480.00 (M)</td>
</tr>
<tr>
<td>Interment of cremains</td>
<td></td>
</tr>
<tr>
<td>Weekdays</td>
<td>$350.00 (M)</td>
</tr>
<tr>
<td>Saturdays</td>
<td>$450.00 (M)</td>
</tr>
<tr>
<td>Tent for cremains interment</td>
<td></td>
</tr>
<tr>
<td>Weekdays</td>
<td>$1,000.00 (M)</td>
</tr>
<tr>
<td>Saturdays</td>
<td>$1,200.00 (M)</td>
</tr>
<tr>
<td>Opening and closing charges</td>
<td></td>
</tr>
<tr>
<td>Weekdays</td>
<td>$1,200.00 (M)</td>
</tr>
<tr>
<td>Weekdays, for graveside services begining after 5:00 pm)</td>
<td>$1,300.00 (M)</td>
</tr>
<tr>
<td>Saturdays</td>
<td>$1,500.00 (M)</td>
</tr>
<tr>
<td>Disinterment of vault (weekdays only, rules apply)</td>
<td>$1,200.00 (M)</td>
</tr>
</tbody>
</table>

### Columbarium:

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single or Double space:</td>
<td></td>
</tr>
<tr>
<td>Resident</td>
<td>$2,200.00 (M)</td>
</tr>
<tr>
<td>Qualified non-resident</td>
<td>$2,800.00 (M)</td>
</tr>
<tr>
<td>Interment (Saturday)</td>
<td>$350.00 (M)</td>
</tr>
<tr>
<td>Tent for columbarium interment</td>
<td>$300.00 (M)</td>
</tr>
</tbody>
</table>
GOLF COURSE FEES (all include sales tax)

<table>
<thead>
<tr>
<th>Time</th>
<th>Mon/Tue</th>
<th>Wed/Thur</th>
<th>Fri/Sat/Sun/Holidays</th>
</tr>
</thead>
<tbody>
<tr>
<td>7-9AM</td>
<td>$10/$12</td>
<td>$11/$13</td>
<td>$15/$17</td>
</tr>
<tr>
<td>9-11AM</td>
<td>$10/$12</td>
<td>$12/$14</td>
<td>$14/$16</td>
</tr>
<tr>
<td>11AM-1PM</td>
<td>$9/$11</td>
<td>$10/$12</td>
<td>$13/$15</td>
</tr>
<tr>
<td>1-3PM</td>
<td>$8/$10</td>
<td>$10/$13</td>
<td>$14/$16</td>
</tr>
<tr>
<td>3-5PM</td>
<td>$9/$11</td>
<td>$11/$13</td>
<td>$15/$17</td>
</tr>
<tr>
<td>5-7PM</td>
<td>$8/$10</td>
<td>$10/$12</td>
<td>$14/$16</td>
</tr>
</tbody>
</table>

*Prices in chart reflect 9 hole ticket with residents/non-residents respectively ....... (M)*

<table>
<thead>
<tr>
<th>Time</th>
<th>Mon/Tue</th>
<th>Wed/Thur</th>
<th>Fri/Sat/Sun/Holidays</th>
</tr>
</thead>
<tbody>
<tr>
<td>7-9AM</td>
<td>$9/$11</td>
<td>$10/$12</td>
<td>$14/$16</td>
</tr>
<tr>
<td>9-11AM</td>
<td>$8/$10</td>
<td>$11/$13</td>
<td>$13/$15</td>
</tr>
<tr>
<td>11AM-1PM</td>
<td>$8/$10</td>
<td>$9/$11</td>
<td>$12/$14</td>
</tr>
<tr>
<td>1-3PM</td>
<td>$8/$10</td>
<td>$9/$11</td>
<td>$13/$15</td>
</tr>
<tr>
<td>3-5PM</td>
<td>$9/$11</td>
<td>$10/$12</td>
<td>$14/$16</td>
</tr>
<tr>
<td>5-7PM</td>
<td>$9/$11</td>
<td>$9/$11</td>
<td>$13/$15</td>
</tr>
</tbody>
</table>

*Prices in chart reflect 9 hole ticket with residents/non-residents respectively ....... (M)*

**Green Fees:**
- Replay rate for all players ................................................................. 5.00 (M)
- Resident 9 hole Jr. ticket, up to middle school ............................... 6.00 (M)
- Non-resident 9 hole Jr. ticket, up to middle school .......................... 8.00 (M)
- Resident 9 hole high school and college student .............................. 7.00 (M)
- Non-resident 9 hole high school and college student ....................... 9.00 (M)
- City employees rate for first round .................................................... 6.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

GOLF COURSE FEES (CONTINUED)

Annual Play Pass:
- Single resident: 600.00 (M)
- Double resident: 900.00 (M)
- Single non-resident: 650.00 (M)
- Double non-resident (family members residing in same household): 1000.00 (M)
- Jr. membership (resident): 230.00 (M)
- Jr. membership (non-resident): 250.00 (M)
- Student membership (resident): 280.00 (M)
- Student membership (non-resident): 300.00 (M)
- Corporate membership (16 members at $500): 8,000.00 (M)
- City employee rate: 250.00 (M)
- Ten-Round Pass: 110.00 (M)

Cart Rental:
- 9-Hole – Single (includes sales tax): 7.00 (M)
- 9-Hole – Double (includes sales tax): 14.00 (M)
- Pull cart (includes sales tax): 3.00 (M)
- Club Rental (includes tax): 10.00 (M)
- Club Storage, annual (includes tax): 125.00 (M)
- Club Storage, monthly (includes tax): 12.00 (M)
- Electric Cart, annual (includes tax): 650.00 (M)
- Electric Cart, monthly (includes tax): 65.00 (M)

Tournament Fees (includes tax):
- Night scramble (40 person minimum): 800.00 (M)
  - Each additional golfer above 40: 25.00 (M)
- Private scramble (maximum of one per month, 48 person minimum): 1,200.00 (M)
  - Each additional golfer above 48: 25.00 (M)

Advertising:
- Scorecard ad space (one year, per ad): 1,000.00 (M)
- Premium scorecard ad space (one year, per ad): 1,500.00 (M)

Groupon, SaveMyCity and other such marketing discounts as well as seasonal discounts may be offered at the discretion of the City Manager.
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

GOLF COURSE FEES (CONTINUED)

Golf lessons:
Individual lessons:
   Half hour ......................................................................................................... 50.00 (M)
   Hour ........................................................................................................... 80.00 (M)
   3 hour package ............................................................................................ 210.00 (M)
   5 hour package ............................................................................................ 300.00 (M)
   10 hour package ......................................................................................... 500.00 (M)

Playing lessons, per person:
   9 holes ......................................................................................................... 125.00 (M)
   18 holes ........................................................................................................ 200.00 (M)

Group lessons, per person:
   One hour package:
      2 students ................................................................................................. 60.00 (M)
      3 students ................................................................................................. 50.00 (M)
      4 students ................................................................................................. 40.00 (M)
   Three hour package:
      2 students ............................................................................................... 150.00 (M)
      3 students ................................................................................................. 120.00 (M)
      4 students ................................................................................................. 90.00 (M)
   Five hour package:
      2 students ............................................................................................... 200.00 (M)
      3 students ................................................................................................. 150.00 (M)
      4 students ................................................................................................. 120.00 (M)
   Ten hour package:
      2 students ................................................................................................. 300.00 (M)
      3 students ................................................................................................. 200.00 (M)
      4 students ................................................................................................. 150.00 (M)

Course Rental
   Full Course Rental – Daily 7am to Dusk Events - Free to Public ............. 5,000.00 (M)
   Full Course Rental – Daily 7am to Dusk – Paid Admission Events .......... 10,000.00 (M)

Croquet Court Rental –
   Daily Rate Only – Free to Public or Private ........................................... $1000.00 (M)
   Daily Rate Only – Paid Admission Events .............................................. $2000.00 (M)
TENNIS FEES

Tennis Court Rental:

Annual Play Pass Fees:

Six-Month Annual Play Passes:

<table>
<thead>
<tr>
<th></th>
<th>Fee (M)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident - one adult</td>
<td>185.00</td>
</tr>
<tr>
<td>Resident - family (2 or more)</td>
<td>275.00</td>
</tr>
<tr>
<td>Resident - youth (17 or under)</td>
<td>86.00</td>
</tr>
<tr>
<td>Non-resident - one adult</td>
<td>246.00</td>
</tr>
<tr>
<td>Non-resident - family (2 or more)</td>
<td>327.00</td>
</tr>
<tr>
<td>Non-resident - youth (17 or under)</td>
<td>115.00</td>
</tr>
<tr>
<td>City employee</td>
<td>84.00</td>
</tr>
</tbody>
</table>

Seniors receive a $25 discount on adult price (age 65 years or older)

Hard Courts Only:

<table>
<thead>
<tr>
<th></th>
<th>Fee (M)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident - one adult</td>
<td>84.00</td>
</tr>
<tr>
<td>Resident - family (2 or more)</td>
<td>150.00</td>
</tr>
<tr>
<td>Resident - youth (17 or under)</td>
<td>45.00</td>
</tr>
<tr>
<td>Non-resident - one adult</td>
<td>155.00</td>
</tr>
<tr>
<td>Non-resident - family (2 or more)</td>
<td>230.00</td>
</tr>
<tr>
<td>Non-resident - youth (17 or under)</td>
<td>69.00</td>
</tr>
<tr>
<td>City employee</td>
<td>51.00</td>
</tr>
</tbody>
</table>

Seniors receive a $25 discount on adult price (age 65 years or older)

Annual Play Passes:

<table>
<thead>
<tr>
<th></th>
<th>Fee (M)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident - one adult</td>
<td>336.00</td>
</tr>
<tr>
<td>Resident - family (2 or more)</td>
<td>490.00</td>
</tr>
<tr>
<td>Resident - youth (17 or under)</td>
<td>126.00</td>
</tr>
<tr>
<td>Non-resident - one adult</td>
<td>435.00</td>
</tr>
<tr>
<td>Non-resident - family (2 or more)</td>
<td>575.00</td>
</tr>
<tr>
<td>Non-resident - youth (17 or under)</td>
<td>173.00</td>
</tr>
<tr>
<td>City employee</td>
<td>144.00</td>
</tr>
</tbody>
</table>

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Hard Courts Only:

<table>
<thead>
<tr>
<th></th>
<th>Fee (M)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident - one adult</td>
<td>157.00</td>
</tr>
<tr>
<td>Resident - family (2 or more)</td>
<td>276.00</td>
</tr>
<tr>
<td>Resident - youth (17 or under)</td>
<td>69.00</td>
</tr>
<tr>
<td>Non-resident - one adult</td>
<td>252.00</td>
</tr>
<tr>
<td>Non-resident - family (2 or more)</td>
<td>374.00</td>
</tr>
<tr>
<td>Non-resident - youth (17 or under)</td>
<td>103.00</td>
</tr>
<tr>
<td>City employee</td>
<td>75.00</td>
</tr>
</tbody>
</table>

Seniors receive a $25 discount on adult price (age 65 years or older)

FOR HARD COURTS: With hard court punch card, pay additional $1.00 to upgrade to clay. With hard court membership, pay additional $2.00 to upgrade to clay courts up to six upgrades. After six upgrades, member may plan on clay only by upgrading membership to ALL COURT, 10 play punch card or clay court fee.
Non-Play Pass Fees ($1.00 off with Facility Use Card pre-tax):

**Singles - 1 ½ hours; Doubles - 2 hours (Residents)**
- Clay court (includes tax): .......................................................... $6.00 (M)
- Hard court (includes tax): ....................................................... $5.00 (M)

**City employee:**
- Clay court (includes tax): .......................................................... $3.00 (M)
- Hard court (includes tax): ....................................................... $2.00 (M)

**Child, non-prime time, hourly:**
- Hard court (includes tax):
  - Resident ................................................................................ $3.00 (M)

**Soft court (includes tax):**
- Resident ................................................................................ $4.00 (M)

**Tennis Passes: (10 play passes)**
- Clay courts:
  - Pass ..................................................................................... $55.00 (M)
- Hard courts:
  - Pass ..................................................................................... $45.00 (M)

**Adult Tennis Programs:**
- Beginning/Intermediate, various times, four 1-hour sessions, monthly fee .... $50.00 (M)
  - Drop in fee........................................................................... $20.00 (M)
- Men’s Advanced, Mondays, 7:00 – 8:30pm, four sessions, monthly fee ....... $97.50 (M)
  - Drop in fee........................................................................... $30.00 (M)
- Various 1-hour adult non-team clinic, various times, hourly fee.............. $9.00 (M)
- Friday night clay court round robin, 1st and 3rd Fridays, 6:30 – 8:30pm:
  - Members ............................................................................... $0.00 (M)
  - Non-members ......................................................................... $6.00 (M)
- Men’s Challenge Ladder, various times:
  - Members (all courts)............................................................... $0.00 (M)
  - Non-members (clay court)..................................................... $6.00 (M)
  - Non-members (hard court)..................................................... $5.00 (M)

**Junior Tennis Programs:**
- 3-4 years old, Tues/Thurs/Sat 45 minutes, monthly fee:
  - 1 day per week........................................................................ $45.00
  - 2 days per week ...................................................................... $85.00
- 5-15 years old, Mon-Sat, 60 minutes, one day per week........................ $60.00
- 5-15 years old, Mon-Sat, 60 minutes, two days per week............... $110.00
- 5-15 years old, Mon-Sat, 60 minutes, three days per week............. $150.00
- 11 years old, Tues/Thurs/Sat 60 minutes, 2 days per week ............... $110.00
- Age 10 years and under, Monday/Wednesday, monthly fee:
  - Junior pre tournament training, 90 minutes, three days per week .......... $150.00
Tennis Fees (continued):

Junior Tennis Programs (continued):
After School Programs:
Tournament Training, Tue/Wed/Thu, 4:00 – 6:00pm, monthly fee:
   2 days per week ............................................................................... 290.00 (M)
   3 days per week ............................................................................... 390.00 (M)
Pre tournament Training, Tue/Thu 5:30 – 7:00 pm, monthly fee:
   2 days per week ............................................................................... 290.00 (M)
   3 days per week ............................................................................... 275.00 (M)
Middle/High School Summer Camp, day/time TBD, weekly fee ............ 275.00 (M)
Recreation Camp, day/time TBD, weekly fee.............................132.00-195.00 (M)
Weekend camp, day/time TBD, daily fee ............................................. 55.00 (M)
Full time program, 5 days per week, 20 hours per week, 2 privates per
   week included.................................................................................... 1175.00 (M)
   10 hours per week, two privates per week........................................ 875.00 (M)
   Drop in per session ......................................................................... 50.00 (M)

Other Tennis Fees:
Private lessons, fee dependent on instructor, hourly ...................... 40.00 – 95.00 (M)
Semi-private lessons, fee dependent on instructor, half hour ......... 40.00 – 95.00 (M)
Group lessons, dependent on instructor, hourly ......................... 40.00 – 95.00 (M)
Team clinic, dependent on instructor, hourly .............................. 40.00 – 95.00 (M)
Junior tournament entry fee ............................................................ 38.00 - 45.00 (M)
League rate
   (if at least 75% of team roster are not members of
tennis center).................................................................................. 150.00, plus non-member hourly rate (M)
Ball rental machine, hourly .............................................................. 20.00 (M)
Annual ball machine membership, per person
   (twenty memberships available) .................................................. 150.00
Annual ball machine membership, family
   (twenty memberships available) .................................................. 200.00
Special Events
   Member ......................................................................................... 0 – 20.00 (M)
   Non Member .................................................................................. 6.00 – 30.00 (M)

Groupon, Living Social, SaveMyCity and other such marketing and seasonal discounts
may be offered at the discretion of the City Manager

Before any contract agreement is reached with such discount organizations and
subcontractor, the subcontractor must submit the terms for approval to the City Manager
through the Parks and Recreation Department Management.

Tennis Instructors must be contracted through management company
TENNIS FEES (CONTINUED)

Tournament Entry Fees: (includes tennis balls)
Court fee (2 hour time frame, x number of courts x number of two hour time frames =
base fee:
  First day of tournament ...................................................... Base fee, less 10% (M)
  Second day of tournament .................................................... Base fee, less 25% (M)
  Third day of tournament ..................................................... Base fee, less 30% (M)
  Fourth day of tournament ................................................... Base fee, less 35% (M)
  Fifth day of tournament ...................................................... Base fee, less 40% (M)

No tournaments may be longer than five days, holidays are time and one half rates. The price
includes six folding tables and twenty five chairs and a pop up tent.

A roster is required for league and team play. 75% of roster must be members, or pay a $100
flat fee and the hourly rates.

Tennis Center Pavilion Rental:
Small Pavilion:
  Full day ................................................................................. 50.00 (M)
  Half day .................................................................................. 30.00 (M)
### City of Winter Park - Fee Schedule

**Effective: April 1, 2015**

#### Recreation Facility Rental Fees

**Azalea Lane Recreation Center - Meeting Room:** (20% discount off regular fee for residents, 30% discount off regular fee for verified non-profits)

<table>
<thead>
<tr>
<th>Room Type</th>
<th>Fee Details</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>East Room (30' x 30')</td>
<td>Hourly: 50.00 (M)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Deposit: 100.00 (M)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Continuous user (hourly): 40.00 (M)</td>
<td></td>
</tr>
<tr>
<td>West Room (30' x 50')</td>
<td>Hourly: 70.00 (M)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Deposit: 100.00 (M)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Continuous user (hourly): 50.00 (M)</td>
<td></td>
</tr>
</tbody>
</table>

**Civic Center:** (20% discount off regular fee for residents, 30% discount off regular fee for verified non-profits)

**Continuous Users (at least 6 times in 6 months):**

- **Ballroom:**
  - Hourly: 100.00 (M)
  - Deposit: 300.00 (M)

- **Meeting Rooms:**
  - Hourly: 45.00 (M)

- **Kitchen:** (set up fee and deposit are not applicable)
  - Hourly: 45.00 (M)

**One Time Users:**

- **Ballroom:**
  - Hourly: 160.00 (M)

- **Meeting Rooms:**
  - Hourly: 70.00 (M)

- **Kitchen:** (set up fee and deposits are not applicable)
  - Hourly: 70.00 (M)

- **Ballroom and kitchen:**
  - Fridays and Saturdays (11:00 am – midnight): 2,000.00 (M)
  - Deposit: 500.00 (M)

- **Entire building for a full day:**
  - Fridays and Saturdays (11:00 am – midnight): 2,800.00 (M)
  - Deposit: 500.00 (M)

**Cancellation Fee, Civic Center only:**

- Cancellation for any reason: Full deposit retention
COMMUNITY CENTER:
City resident/employee discount off regular rental fee ........................................... 20%
CRA district resident discount off regular rental fee ............................................... 25%
Non-profit organization discount off regular rental fee ........................................... 30%

Continuous User:
Small room, A or B or senior room, hourly .......................................................... 50.00 (M)
Large room, C or D, hourly .................................................................................. 70.00 (M)
Ballroom; A,B,C and D combined, hourly ............................................................ 225.00 (M)
Rooms C, D and kitchen combined, hourly ......................................................... 160.00 (M)
Ballroom and kitchen combined, hourly ............................................................... 200.00 (M)
Kitchen, hourly .................................................................................................. 30.00 (M)
Amphitheater (outdoor stage), hourly .................................................................. 50.00 (M)
Gymnasium:
Half of gym, hourly .......................................................................................... 40.00 (M)
Entire gym, hourly ............................................................................................. 100.00 (M)
Deposit (each meeting room/amphitheater, kitchen) .......................................... 100.00 (M)

One Time User:
Small room, A or B or senior room, hourly .......................................................... 65.00 (M)
Large room, C or D, hourly .................................................................................. 95.00 (M)
Ballroom; A,B,C and D combined, hourly ............................................................ 275.00 (M)
Rooms C, D and kitchen combined, hourly ......................................................... 210.00 (M)
4:00 pm to midnight, Friday, Saturday, Sunday ............................................... 1,225.00 (M)
Ballroom and kitchen combined, hourly ............................................................... 325.00 (M)
4:00 pm to midnight, Friday, Saturday, Sunday ............................................... 1,575.00 (M)
Rooms C and D, hourly ........................................................................................ 170.00 (M)
Ballroom, kitchen 4:00 pm to midnight with 2 hour amphitheater .................... 1,650.00 (M)
Kitchen, hourly .................................................................................................. 50.00 (M)
Early set up fee (events requiring building access before 7:00 am) ............. 50.00 (C)
Early set up fee .................................................................................................. 150.00 (M)

Amphitheater (outdoor stage):
Two hours .......................................................................................................... 175.00 (M)
Six hours ........................................................................................................... 500.00 (M)
Gymnasium:
Half of gym, hourly .......................................................................................... 50.00 (M)
Entire gym, hourly ............................................................................................. 125.00 (M)
Deposit:
Each meeting room/amphitheater, kitchen ....................................................... 100.00 (M)
Ballroom A,B,C and D combined ................................................................. 400.00 (M)
Unscheduled time premium over regular rate, hourly .................................. 15.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015

RECREATION FACILITY RENTAL FEES (CONTINUED)

COUNTRY CLUB (20% discount off regular fee for residents, 30% discount off regular fee for verified non-profits):

Continuous User:
- Dining Room:
  - Hourly: $70.00 (M)
  - Deposit: $100.00 (M)
- Club lounge:
  - Hourly: $70.00 (M)
  - Deposit: $100.00 (M)
- Full building:
  - Hourly: $110.00 (M)
  - Deposit: $200.00 (M)

One Time User - (Friday and Saturday- Full Building)
- Hourly: $140.00 (M)
- 4 p.m. to 12 midnight: $900.00 (M)
- Deposit: $250.00 (M)

One Time User - Hourly: (Sunday through Thursday)
- Dining Room (hourly): $100.00 (M)
- Club lounge (hourly): $100.00 (M)
- Full building (hourly): $140.00 (M)
- Deposit: $250.00 (M)

FARMER'S MARKET:

Saturday Market:
- 12’ x 10’ space Outside without electricity (per week): $21.00 (M)
- Additional 6 feet (per week): $12.00 (M)
- 12’ x 10’ space outside with electricity (per week): $25.00 (M)
- Additional 6 feet with electricity (per week): $15.00 (M)
- 12’ x 10’ inside space without electricity (per week): $27.00 (M)
- 12’ x 10’ inside space with electricity (per week): $30.00 (M)

Part-Time Vendor Fees:
- 12’ x 10’ Outdoor space without electricity (per week): $31.00 (M)
- Additional 6 feet without electricity (per week): $22.00 (M)
- 12’ x 10’ Outside space with Electricity (per week): $35.00 (M)
- Additional 6 feet with electricity (per week): $25.00 (M)
- 12’ x 10’ inside space without electricity (per week): $37.00 (M)
- 12’ x 10’ inside space with electricity (per week): $40.00 (M)
- Vendor’s deposit: $50.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015

### RECREATION FACILITY RENTAL FEES (CONTINUED)

**Building Rental: (20% discount off regular fee for residents, 30% discount off regular fee for verified non-profits):**

- **Continuous User** - Hourly: (Sunday through Thursday), hourly ............... 70.00 (M)
- **One Time User:**
  - Hourly ..................................................................................................... 140.00 (M)
- **Entire Building**
  - 6:00 p.m. to midnight, Fri. and Sat. (set up 4:00 pm – 6:00 pm) ...... 1,400.00 (M)
- Parking Lot - in addition to building rental ........................................ 400.00 (M)
- Deposit ........................................................................................................ 300.00 (M)

**LAKE ISLAND HALL RECREATION CENTER - Meeting room : (20% discount off regular fee for residents, 30% discount off regular fee for verified non-profits):**

- Daily rate, Monday - Friday ................................................................. 400.00 (M)
- Weekly rate, Monday – Friday, 8:00am – 5:00 pm .............................. 500.00 (M)
- **Continuous User:**
  - Hourly ................................................................................................. 50.00 (M)
  - Deposit .................................................................................................. 200.00 (M)
- **One Time User:**
  - Hourly ................................................................................................. 80.00 (M)
  - Deposit .................................................................................................. 200.00 (M)

**Winter Park Welcome Center:**

- Winter Park Community Foundation Room (includes catering kitchen, restrooms and outdoor patio):
  - Weekday for 1 – 4 hours, per hour ...................................................... 70.00 (M)
  - Weekday for over 4 hours, per hour .................................................... 60.00 (M)
  - Series of 4 or more rentals for 1 - 4 hours, per hour ......................... 60.00 (M)
  - Series of 4 or more rentals for over 4 hours, per hour ...................... 50.00 (M)
  - Weekend (all day) ................................................................................ 500.00 (M)

Note: rental rates can be reduced by 50% for one half of room

- Entire First Floor (includes Galloway Foundation gallery, Welcome gallery and Winter Park Health Foundation Community Room):
  - Weekday (until 6:00 pm) ................................................................................ not available
  - Weekday (after 6:00 pm), per hour ....................................................... 90.00 (M)
  - Weekend (all day) .................................................................................. 750.00 (M)
  - Fire marshal, required to be on site for events hosting over 90 people, per hour ...................................................... 25.00 (M)
Winter Park Welcome Center (continued):
   Additional one-time fees:
   Cleaning (for events over 4 hours) ......................................................... 30.00 (M)
   Staffing (weekdays before 9:00 am and/or after 5:00 pm), per hour .......... 20.00 (M)
   Staffing (weekends), per hour ................................................................. 25.00 (M)

   Gallery display use deposit ................................................................. 100.00 (M)
   Gallery display use cancellation fee (if cancellation is made less than
   thirty days in advance) ................................................................. 25.00 (M)
DEPOSITS FOR GROUP EVENTS ARE EQUAL TO EVENT FEE

Azalea Lane Playground (20% resident discount):
  Small Pavilion:
    Full day .................................................................................. 50.00 (M)
    Half day .................................................................................. 30.00 (M)

Central Park:
  Group Events:
    Small events (less than 400 people) ........................................... 550.00 (M)
    Large events (400 – 2,000 people) .......................................... 1,650.00 (M)
    Significant events 2,001 + people .......................................... 2,750.00 (M)
    Rose Garden wedding ................................................................ 200.00 (M)
    Deposit .................................................................................. 100.00 (M)

Central Park West Meadows:
  Group Events (fee is doubled for functions charging admission):
    Small events (less than 400 people) ........................................... 550.00 (M)
    Large events (400 – 2,000 people) .......................................... 1,650.00 (M)
    Significant events 2,001 + people .......................................... 2,750.00 (M)

Mead Garden:
  Group Events:
    Small events (less than 400 people) ........................................... 550.00 (M)
    Large events (400 – 2,000 people) .......................................... 1,650.00 (M)
    Significant events 2,001 + people .......................................... 2,750.00 (M)
    Amphitheater (two hours) .................................................... 300.00 (M)
    Deposit .................................................................................. 100.00 (M)

Large Pavilion (20% resident discount):
  Full day .................................................................................. 100.00 (M)
  Half day (open to noon or 2 pm to close) ........................................ 70.00 (M)

Lake Baldwin Park:
  Group Events:
    Small events (less than 400 people) ........................................... 550.00 (M)
    Large events (400 – 2,000 people) .......................................... 1,650.00 (M)
    Significant events 2,001 + people .......................................... 2,750.00 (M)
  Large Pavilion (20% resident discount):
    Full day .................................................................................. 90.00 (M)
    Half day (open to noon or 2 pm to close) .................................... 60.00 (M)
  Small Pavilion (20% resident discount):
    Full day .................................................................................. 50.00 (M)
    Half day (open to noon or 2 pm to close) .................................... 30.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015  

PARK FEES (CONTINUED)

<table>
<thead>
<tr>
<th>Location</th>
<th>Fee Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Martin Luther King, Jr., Park</strong></td>
<td></td>
</tr>
<tr>
<td>Group Events:</td>
<td></td>
</tr>
<tr>
<td>Small events (less than 400 people)</td>
<td>........................................................................ 550.00 (M)</td>
</tr>
<tr>
<td>Large events (400 – 2,000 people)</td>
<td>........................................................................ 1,650.00 (M)</td>
</tr>
<tr>
<td>Significant events 2,001 + people</td>
<td>........................................................................ 2,750.00 (M)</td>
</tr>
<tr>
<td>East Lawn Area (less than 200 people, hourly before dark)</td>
<td>.......................................................... 29.00 (M)</td>
</tr>
<tr>
<td>Community Playground pavilion (20% resident discount):</td>
<td></td>
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<tr>
<td>Full day</td>
<td>........................................................................ 90.00 (M)</td>
</tr>
<tr>
<td>Half day (open from noon or 2 pm to close)</td>
<td>.......................................................... 60.00 (M)</td>
</tr>
<tr>
<td><strong>Ward Park:</strong></td>
<td></td>
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<tr>
<td>Large Pavilion (20% resident discount):</td>
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<tr>
<td>Full day</td>
<td>........................................................................ 100.00 (M)</td>
</tr>
<tr>
<td>Half day (open to noon or 2 pm to close)</td>
<td>.......................................................... 70.00 (M)</td>
</tr>
<tr>
<td><strong>Howell Branch Preserve:</strong></td>
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<tr>
<td>Large Pavilion (20% resident discount):</td>
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<tr>
<td>Full day</td>
<td>........................................................................ 90.00 (M)</td>
</tr>
<tr>
<td>Half day (open to noon or 2 pm to close)</td>
<td>.......................................................... 60.00 (M)</td>
</tr>
<tr>
<td>Observation Deck and Tables:</td>
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</tr>
<tr>
<td>Full day</td>
<td>........................................................................ 50.00 (M)</td>
</tr>
<tr>
<td>Half Day (open to noon or 2pm to close)</td>
<td>.......................................................... 30.00 (M)</td>
</tr>
<tr>
<td><strong>Cady Way Park:</strong></td>
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<tr>
<td>Group Events:</td>
<td></td>
</tr>
<tr>
<td>Small events (less than 400 people)</td>
<td>........................................................................ 550.00 (M)</td>
</tr>
<tr>
<td>Large events (400 – 2,000 people)</td>
<td>........................................................................ 1,650.00 (M)</td>
</tr>
<tr>
<td><strong>Shady Park:</strong></td>
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<tr>
<td>Group Events:</td>
<td></td>
</tr>
<tr>
<td>Small events (less than 400 people)</td>
<td>........................................................................ 550.00 (M)</td>
</tr>
<tr>
<td>Large events (400 – 2,000 people)</td>
<td>........................................................................ 1,650.00 (M)</td>
</tr>
<tr>
<td>Pavilion:</td>
<td></td>
</tr>
<tr>
<td>Full day</td>
<td>........................................................................ 100.00 (M)</td>
</tr>
<tr>
<td>Half day (open to noon or 2:00 pm to close)</td>
<td>.......................................................... 70.00 (M)</td>
</tr>
</tbody>
</table>
CITY OF WINTER PARK - FEE SCHEDULE
Effective: April 1, 2015

PARK FEES (CONTINUED)

Phelps Park:
- Pavilion Rental (2)(20% resident discount):
  - Full day ..................................................................................................... 90.00 (M)
  - Half day (open to noon or 2:00 pm to close) ............................................ 60.00 (M)

Kraft Azalea Garden:
- Exedra area wedding ................................................................................... 200.00 (M)
- Exedra area wedding deposit ....................................................................... 100.00 (M)

Violation of dog ordinance:
- 1st offense ....................................................................................................... 50.00 (M)
- 2nd offense .................................................................................................... 100.00 (M)

Park business permit (monthly):
- Twenty attendees or less ............................................................................... 35.00 (M)
- Over twenty attendees .................................................................................. 110.00 (M)

Park Concessionaire Permit:
  Category A: Prepackaged food/beverage, no cooking.
  - Per sales day per sales station ................................................................. 25.00 (M)
  - Per week (three day limit) per sales station .............................................. 60.00 (M)
  - Per month (12 day limit) per sales station ............................................. 150.00 (M)

  Category B: Prepared Food as defined by Florida DBFR.
  - Per sales day per sales station ................................................................. 50.00 (M)
  - Per week (three sales day limit) per sales station ................................ 120.00 (M)
  - Per month (12 sales day limit) per sales station ............................... 300.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015  

SPECIAL EVENT AND MISCELLANEOUS FEES  

MISCELLANEOUS CHARGES:  
Inflatables/bounce house permit fee .............................................................. 25.00 (M)  
Building and Pavilion Holiday Rate ........................................ Time and ½ Regular (M)  
............................................................................................... Rental Rates (M)  
Facility rental building late payment fee ........................................ 5% of balance due (M)  
Special event application fee ................................................................. 50.00 (M)  
Parks Alcohol Usage Request Application Fee (non-refundable) ........................... 50.00 (M)  
Field rental storage, approximately 100 sq. ft. monthly ................................. 100.00 (M)  
Sat Market Tables, each (round and rectangular, inside use only) ..................... 8.00 (M)  
LCD projector and screen .............................................................................. 50.00 (M)  
Wireless microphone ........................................................................................ 50.00 (M)  
Pipe and Drape .............................................................................................. 50.00 (M)  
Portable stage .............................................................................................. 100.00 (M)  
Scoreboard renter per day, Community Center gymnasium:  
  One scoreboard ........................................ $20.00 (M)  
  Both scoreboards .................................... $30.00 (M)  
Staffing (per hour) ......................................................................................... 21.00 (M)  
Planning, Delivery, Setup, Pick up (per hour) ................................................ 21.00 (M)  
Transport Charge/Delivery Pickup ................................................................. 30.00 (M)  
Crowd control fencing (per 200 feet) ............................................................ 150.00 (M)  
Special event trailer with tables and chairs .................................................. 300.00 (M)  
Equipment Rental - Per Event:  
  Banquet tables (each, off site events only) .............................................. 5.00 (M)  
  Folding chairs (each) .............................................................................. 2.00 (M)  
  Podium (each) ......................................................................................... 20.00 (M)  
  Portable public address system ............................................................... 50.00 (M)  
  Risers 3’ x 8’ (each) ............................................................................. 40.00 (M)  
  Riser skirts (each) .................................................................................. 10.00 (M)  
  Table skirts (each) ................................................................................ 15.00 (M)  
  Tent 20’ x 40’ ...................................................................................... 375.00 (M)  
  Tent 10’ x 10’ ..................................................................................... 375.00 (M)  
  Tent 10’ x 10’ Fire Rated 701 ................................................................. 80.00 (M)  
  Portable Scoreboard per day ................................................................. 50.00 (M)
CITY OF WINTER PARK - FEE SCHEDULE  
Effective: April 1, 2015

**SPECIAL EVENT AND MISCELLANEOUS FEES (CONTINUED)**

<table>
<thead>
<tr>
<th>Cancellation Fees:</th>
<th>Pavilions and Fields (no deposit is required):</th>
<th>Buildings*, amphitheater, park rentals (deposit is required):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cancellation with less than 14 days notice.................................................. No refund (M)</td>
<td>Cancellation with less than 30 days notice.................................................... Retain 100% of rental fee (M)</td>
</tr>
<tr>
<td></td>
<td>Cancellation with 14-30 days notice.................................................................. Retain 50% of rental fee (M)</td>
<td>Cancellation with 30-60 days notice.................................................................. Retain deposit (M)</td>
</tr>
<tr>
<td></td>
<td>Cancellation with 30-90 days notice.................................................................. Retain 25% of rental fee (M)</td>
<td>Cancellation with 60-90 days notice.................................................................. Retain 50% of deposit (M)</td>
</tr>
<tr>
<td></td>
<td>Cancellation with over 90 days notice........................................................... $20 processing fee (M)</td>
<td>Cancellation with over 90 days notice........................................................... $20 processing fee (M)</td>
</tr>
</tbody>
</table>

*Except Civic Center*

A double deposit is required for all functions charging admission and serving alcohol

A double deposit is required for all functions for minors charging admission