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ORDINANCE NO. 3374-26

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027 AND ACCOMPANYING FIVE YEAR CAPITAL IMPROVEMENT PLAN; APPROPRIATING FUNDS FOR THE GENERAL FUND, DESIGNATIONS TRUST FUND, STORMWATER UTILITY FUND, COMMUNITY REDEVELOPMENT FUND, AFFORDABLE HOUSING TRUST FUND, MULTI-MODAL TRANSPORTATION IMPACT FUND, FEDERAL FORFEITURE FUND, POLICE GRANT FUND, DEBT SERVICE FUND, WATER AND SEWER FUNDS, ELECTRIC UTILITY FUND, FLEET MAINTENANCE FUND, EQUIPMENT REPLACEMENT FUND, EMPLOYEE INSURANCE FUND, GENERAL INSURANCE FUND, CEMETERY TRUST FUND, GENERAL CAPITAL PROJECTS FUND AND STORMWATER CAPITAL PROJECTS FUND; PROVIDING FOR MODIFICATIONS; PROVIDING FOR AMENDMENTS TO SAID ANNUAL BUDGET TO CARRY FORWARD THE FUNDING OF PURCHASE ORDERS OUTSTANDING AND UNSPENT PROJECT BUDGETS AS OF SEPTEMBER 30, 2026; AND AUTHORIZING TRANSFER OF FUNDS HEREIN APPROPRIATED BETWEEN DEPARTMENTS SO LONG AS THE TOTAL FUND APPROPRIATIONS SHALL NOT BE INCREASED THEREBY.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF WINTER PARK:

SECTION 1. The annual budget of the City of Winter Park for the fiscal year beginning October 1, 2026 and ending September 30, 2027 as set forth on Schedule A attached hereto and by reference made a part hereof, is hereby adopted and approved after full, complete and comprehensive hearings and in consideration of the expressions of all parties concerned. It is hereby declared that said budget represents and presents the judgment and intent of the City Commission as to the needs and fiscal requirements of the various departments of the City government for the next ensuing twelve-month period.

SECTION 2. There are hereby expressly appropriated out of anticipated revenues and funds available for such purposes and not otherwise appropriated, the funds and monies necessary to meet the appropriations set forth in said budget. It is hereby declared that the funds available are those in excess of the amount required by law to be held by the City of Winter Park.

SECTION 3. The budget approved by this ordinance may be reviewed by the City Commission and shall be subject to modification by ordinance if the actual revenues and necessary expenditures are found to differ substantially from the estimates contained in said budget.

SECTION 4. The City Manager is hereby authorized to increase the line-item appropriation in the attached budget to cover those purchase orders which shall have been issued on or prior to September 30, 2026, but not filled as of that date, and is authorized to pay for all goods or services received pursuant to such purchase orders from all the funds so appropriated. All such increases shall be appropriated to the corresponding accounts in the same funds against which

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they were outstanding as of September 30, 2026. The City Manager shall report to the City Commission all such purchase orders.

SECTION 5. The City Manager is hereby authorized to increase the line-item appropriation in the attached budget to cover the unspent portion of project length budgets as of September 30, 2026. The City Manager shall report to the City Commission all such project budgets carried forward from fiscal year 2026 to fiscal year 2027.

SECTION 6. The City Manager shall have the authority to transfer appropriations from one line item to another line item within a fund budget so long as the total fund appropriations shall not be increased. Appropriation transfers between funds shall require the approval of the City Commission.

SECTION 7. The accompanying five year capital improvement plan is hereby adopted as part of this ordinance and is made a part of the Comprehensive Plan, Data, Inventory and Analysis document replacing and substituting therefore any previous five year capital improvement plan. Funding for the first year of the plan is included in the annual budget. Funding for projects in years two through five is subject to the annual budgets adopted for each of those years.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, held in City Hall, Winter Park, Florida this 23rd day of September, 2026.

Signed by:
Sheila DeCiccio
9597E756E320453...
Sheila DeCiccio, Mayor

DS
Attest:
CITY OF WINTER PARK INCORPORATED SEAL
Signed by:
Kim Breland
0A1A9DBFFCF741E...
Kim Breland, City Clerk

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
General Fund Summary

Schedule A

	2027 Proposed	2026 Adopted
Revenues:		
Property Taxes	$ 41,706,799	$ 39,016,142
Franchise Fees & Utility Taxes	9,315,327	8,910,965
Licenses & Permits	3,897,167	3,831,950
Intergovernmental	9,532,423	9,451,057
Charges for Services	18,874,754	18,346,403
Fines and Forfeitures	2,157,000	2,339,711
Miscellaneous	1,784,685	1,434,008
Transfers from Other Funds	6,960,198	6,405,881
Fund Balance	-	-
Total Revenues	$ 94,228,353	$ 89,736,117
Expenditures:		
General Administration	$ 10,291,487	$ 10,132,589
Planning & Development	3,740,801	3,752,901
Public Works	17,650,391	16,649,643
Police	23,284,496	21,874,236
Fire	18,844,108	17,161,406
Parks and Recreation	14,443,520	14,801,574
Organizational Support	2,148,036	2,109,744
Transfers To Other Funds	9,198,200	8,734,707
Non-Departmental	(450,000)	(400,000)
Reimbursements from Other Funds	(5,579,590)	(5,527,821)
Contingency Reserve	656,904	447,138
Total Expenditures	$ 94,228,353	$ 89,736,117
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Designations Trust Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Miscellaneous	$ 75,000	$ 75,000
Transfers from other funds	537,015	492,259
Fund Balance	$ -	$ -
Total Revenues	$ 612,015	$ 567,259
Expenditures:		
Transfers to other funds	75,000	75,000
Organizational Support	487,015	442,259
Parks & Recreation/Planning	$ 50,000	$ 50,000
Total Expenditures	$ 612,015	$ 567,259
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Stormwater Utility Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Licenses	$ 30,000	$ 30,000
Charges for Services	4,531,234	4,265,058
Intergovernmental	20,000	21,626
Miscellaneous	27,084	14,301
Transfers From Other Funds	-	-
Fund Balance	-	-
Total Revenues	$ 4,608,318	$ 4,330,985
Expenditures:		
Operations	$ 4,444,835	$ 4,183,829
Reimbursements to Other Funds	163,483	147,156
Contingency	-	-
Total Expenditures	$ 4,608,318	$ 4,330,985
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Community Redevelopment (CRA) Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Intergovernmental Revenues	$ 4,293,024	$ 4,021,021
Charges for Services	-	-
Miscellaneous	657,026	602,044
Transfers	5,708,429	5,206,424
Fund Balance	499,835	-
Total Revenues	$ 11,158,314	$ 9,829,489
Expenditures:		
Operating Expenses	$ 1,875,844	$ 1,835,145
Capital Projects	8,350,000	5,700,000
Debt Service	-	710,565
Organizational Support/ Community Initiatives	912,710	1,003,300
Reimbursements To Other Funds	19,760	120,299
Transfers To Other Funds	-	-
Contingency Reserve	-	460,180
Total Expenditures	$ 11,158,314	$ 9,829,489
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Police Grant Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Intergovernmental	$ 128,097	$ 171,952
Total Revenues	$ 128,097	$ 171,952
Expenditures:		
Police	$ 128,097	$ 171,952
Total Expenditures	$ 128,097	$ 171,952
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Federal Forfeiture Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Intergovernmental	$ -	$ -
Fund Balance	-	31,000
Total Revenues	$ -	$ 31,000
Expenditures:		
Operating	$ -	$ 31,000
Capital Outlay	-	-
Total Expenditures	$ -	$ 31,000
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Debt Service Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Property Taxes	$ 2,097,333	$ 2,097,802
Special Assessments	-	-
Transfers From Other Funds	518,021	516,784
Fund Balance	-	-
Total Revenues	$ 2,615,354	$ 2,614,586
Expenditures:		
Debt Service	$ 2,615,354	$ 2,614,586
Total Expenditures	$ 2,615,354	$ 2,614,586
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Water and Sewer Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Utility Fee	$ 42,983,009	$ 41,807,673
Miscellaneous	928,257	834,407
Fund Balance	-	-
Total Revenues	$ 43,911,266	$ 42,642,080
Expenditures:		
Operations	$ 26,624,142	$ 26,106,044
Debt Service	4,942,099	4,963,404
Capital Projects	4,680,000	4,658,000
Reimbursements to Other Funds	3,327,229	3,172,588
Transfers to Other Funds	3,794,609	3,477,566
Contingency Reserve	543,187	264,478
Total Expenditures	$ 43,911,266	$ 42,642,080
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Electric Utility Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Utility Fee	$ 59,557,206	$ 54,568,251
Intergovernmental Revenues	-	-
Miscellaneous	44,262	137,616
Transfers & Reimbursements from Other Funds	203,967	193,221
Fund Balance	2,000,000	1,950,162
Total Revenues	$ 61,805,435	$ 56,849,250
Expenditures:		
Operations	$ 6,620,695	$ 5,950,515
Bulk Power Costs	31,407,015	27,661,899
Debt Service	4,689,306	4,680,983
Capital Projects	13,234,000	12,633,655
Transfers to Other Funds	3,581,334	3,641,199
Reimbursements to Other Funds	2,273,085	2,280,999
Contingency Reserve	-	-
Total Expenditures	$ 61,805,435	$ 56,849,250
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Fleet Maintenance Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Charges for Services	$ 2,428,908	$ 2,372,654
Miscellaneous	-	-
Fund Balance	-	-
Total Revenues	$ 2,428,908	$ 2,372,654
Expenditures:		
Operations	$ 2,428,908	$ 2,372,654
Reimbursements to Other Funds	-	-
Contingency Reserve	-	-
Total Expenditures	$ 2,428,908	$ 2,372,654
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Equipment Replacement Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Vehicle/Equipment Rentals	$ 3,134,127	$ 2,784,128
Debt Proceeds	-	-
Miscellaneous	91,784	72,953
Fund Balance	-	44,919
Total Revenues	$ 3,225,911	$ 2,902,000
Expenditures:		
Operations	$ -	$ -
Vehicle and Equipment Acquisitions	3,225,911	2,902,000
Debt Service	-	-
Reimbursements to Other Funds	-	-
Transfers to Other Funds	-	-
Contingency Reserve	-	-
Total Expenditures	$ 3,225,911	$ 2,902,000
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Employee Insurance Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Charges To Departments	$ 9,478,590	$ 8,969,504
Charges To Employees	2,116,484	1,986,754
Miscellaneous	224,230	212,756
Fund Balance	-	-
Total Revenues	$ 11,819,304	$ 11,169,014
Expenditures:		
Insurance Costs	$ 11,819,304	$ 11,169,014
Reimbursements to Other Funds	-	-
Contingency Reserve	-	-
Total Expenditures	$ 11,819,304	$ 11,169,014
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
General Insurance Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Charges To Departments	$ 3,527,023	$ 3,659,084
Miscellaneous	63,313	47,372
Fund Balance	-	-
Total Revenues	$ 3,590,336	$ 3,706,456
Expenditures:		
Insurance Costs	$ 3,590,336	$ 3,706,456
Reimbursements to Other Funds	-	-
Transfers to Other Funds	-	-
Contingency	-	-
Total Expenditures	$ 3,590,336	$ 3,706,456
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Cemetery Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Lot Sales	$ 690,000	$ 560,000
Miscellaneous	50,145	43,687
Fund Balance	-	-
Total Revenues	$ 740,145	$ 603,687
Expenditures:		
Transfers To Other Funds	$ 374,520	$ 382,876
Reimbursements to Other Funds	-	-
Contingency Reserve	365,625	220,811
Total Expenditures	740,145	603,687
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
General Capital Projects Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Transfers From Other Funds	$ 3,300,000	$ 3,690,000
Intergovernmental Revenues	-	200,000
Miscellaneous	-	400,000
Fund Balance	-	-
Total Revenues	$ 3,300,000	$ 4,290,000
Expenditures:		
Capital Projects	$ 3,020,000	$ 4,010,000
Debt Service	280,000	280,000
Contingency	-	-
Total Expenditures	$ 3,300,000	$ 4,290,000
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Stormwater Capital Projects Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Stormwater Utility Fees	$ 2,334,798	$ 1,875,000
Miscellaneous	65,202	-
Fund Balance	-	-
Total Revenues	$ 2,400,000	$ 1,875,000
Expenditures:		
Capital Projects	$ 2,400,000	$ 1,875,000
Transfers to other funds	-	-
Contingency Reserve	-	-
Total Expenditures	$ 2,400,000	$ 1,875,000
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Affordable Housing Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Affordable Housing Fee	$ -	$ -
Miscellaneous	-	-
Fund Balance	-	-
Total Revenues	$ -	$ -
Expenditures:		
Affordable Housing Operations	$ -	$ -
Contingency Reserve	-	-
Total Expenditures	$ -	$ -
Excess of Revenues Over (Under) Expenditures	$ -	$ -

City of Winter Park, Florida
Annual Budget for Fiscal Year 2027
Multi-Modal Transportation Impact Fee Fund Summary

	2027 Proposed	2026 Adopted
Revenues:		
Impact Fees	$ 195,000	$ 150,000
Miscellaneous	48,301	-
Fund Balance	-	-
Total Revenues	$ 243,301	$ 150,000
Expenditures:		
Operating	243,301	-
Capital Outlay	$ -	$ 150,000
Contingency Reserve	-	-
Total Expenditures	$ 243,301	$ 150,000
Excess of Revenues Over (Under) Expenditures	$ -	$ -