



city commission agenda

July 8, 2020
2:00 PM
Virtual meeting -
No public
comments will be
taken

mayor & commissioners

seat 1
Marty Sullivan

seat 2
Sheila DeCiccio

Mayor
Steve Leary

seat 3
Carolyn Cooper

seat 4
Todd Weaver

1. Fiscal Year 2021 Budget

- | | |
|---|------------|
| a. Presentation of FY 2021 Proposed Budget | 30 minutes |
| b. Department Budget Presentations | 60 minutes |

Appeals and Assistance

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

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



city commission **agenda item**

item type	Fiscal Year 2021 Budget	meeting date	7/8/2020
prepared by	Budget and Performance Measurement	approved by	City Manager
board approval	N/A final vote		
strategic objective	Fiscal Stewardship		

subject

Presentation of FY 2021 Proposed Budget

motion / recommendation

background

City Manager will present the proposed FY 2020 - 2021 Budget and Capital Plan.

alternatives / other considerations

fiscal impact

ATTACHMENTS:

Description

FY 2021 Proposed Budget

Upload Date

7/2/2020

Type

Backup Material

PROPOSED BUDGET

fiscal year 2021



THE CITY OF WINTER PARK

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





Mayor

Steve Leary

Vice Mayor

Carolyn Cooper

Commissioners

Sheila DeCiccio

Marty Sullivan

Todd Weaver

City Manager

Randy B. Knight

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

PROPOSED **BUDGET** ^{fiscal year} **2021**



administrative staff

Administration

Assistant City Manager
City Attorney
City Clerk
Deputy City Clerk

Michelle Neuner
Kurt Ardaman
Rene Cranis
Kim Breland

Building & Permitting Services Director

George Wiggins

Communications Director

Clarissa Howard

Electric Utility Director

Dan D'Alessandro

Finance Director

Wes Hamil

Fire-Rescue Chief

Dan Hagedorn

Information Technology Director

Parsram Rajaram

Parks & Recreation Director

Jason Seeley

Planning & Transportation Director

Bronce Stephenson

Police Chief

Michael Deal

Public Works Director

Troy Attaway

Water & Wastewater Utilities Director

David Zusi

budget schedule



City Manager Proposed Budget Overview & Department Presentations	July 8
Additional Department Presentations	July 20
Receive public input on 2021 Budget & set tentative Millage Rate	July 22
CRA Budget & Capital Planning Meeting	Aug 12
Receive public & City Commission input on 2021 Budget	Aug 12
Receive public & City Commission input on 2021 Budget	Aug 26
First reading of budget adoption process	Sept 9
Adoption of 2021 Budget	Sept 23

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

2020 – 2021 ANNUAL BUDGET

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2020 – 2021 ANNUAL BUDGET

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transmittal letter



CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

32789-4386

www.cityofwinterpark.org

To: Mayor and City Commissioners

From: Randy B. Knight, City Manager

Date: July 8, 2020

Subject: Fiscal Year 2021 Budget and Five-Year Capital Improvement Plan

This time last year, I had the pleasure of reporting that revenues were going to grow robustly at over 5% and that the greatest perils facing future growth would be related to trade war upheavals and political uncertainty associated with the presidential election.

What a difference a single year can make.

The longest economic bull market has come to a halt as we have now added the ravages of coronavirus, economic shutdown, quarantine, and protests to our discourse. In all the years of presenting and deliberating over budgets, this is one of the most challenging, with many unknown economic outcomes that will result from the issues facing our nation, state and city.

In response to the pandemic and resulting government shutdown and recession, the city took numerous steps to shore up its current budget. All non-essential operational spending was halted and Departments were asked to provide 3% reductions in the remaining year spending. Vacant positions throughout all operating units in the city were reviewed and a majority put on hold to conserve funding. The city also shut down all public facilities and worked to provide safe environments for reopening. The City Commission authorized almost \$2 million in emergency support through electric bill reductions, contributions to relief organizations, and a half million dollar fund to give a credit of one month's average utility bill for local small businesses impacted by the crisis.

Despite these difficulties we are presenting the Fiscal Year (FY) 2021 budget and corresponding five-year Capital Improvement Plan (CIP) that, due to past prudent practices and fiscal management, will allow the city to maintain its level of service and continue to deliver on the exceptional quality promise that our residents, businesses and visitors have come to expect.

While last year we had anticipated revenue growth of 4 – 5% for FY21, revenues for the General Fund are now expected to decline by 2.25%. This is a \$1.4 million reduction from FY20 and over \$4 million decline from where expectations for growth would have been if the economic shutdown and resulting recession had not happened. Strong growth in property tax revenue (+7.4%) which accounts for 44% of General Fund revenues, will help offset declines in other revenue sources, with 24% declines in the half-cent sales tax driving overall intergovernmental revenues down 19%, and a slowdown in economic expansion and construction bringing down licensing and permitting revenue by 20%. Utility taxes and franchise fees are both expected to

drop slightly, while programming fees and special event revenue are expected to bring down charges for services by 2.5%. Fines and forfeitures are also expected to drop (-9.1%), with fewer visitors to the city reducing vehicle traffic and driving down red light camera revenues and parking tickets.

In the good revenue years, the city maintained the fiscal discipline to keep operating growth in the 3% – 3.5% range each year and divert additional funds to expanded capital investments, greater city services, and savings. Over the last decade, transfers for capital project spending doubled and the city's unencumbered reserves as a percentage of reoccurring expenditures climbed from the low single digits to stand at the 30% mark (\$16.8 million) in FY 20. Reserve funds for equipment replacement, insurance, and healthcare, are all in great shape. All of these measures have left the city in the position to weather this difficult revenue year while leaving quality city services unharmed.

Recognizing the uncertainty facing the economy in FY 20, the city set aside almost \$1 million in contingency, which now creates budget room to use that cushion to reduce the impact to operating budgets in FY 21. Changes in contingency set aside in the budget will account for 42% of the \$1.4 million in reductions needed, while transfers to capital and CRA will account for 12%, and reduction in operating spending for 44%.

In addition to absorbing reductions through contingency, city departments sharpened their pencils and agreed to reduce operating costs and hold vacant some selected positions, resulting in the city's largest cost, personnel, to stay flat and to reduce operating costs by 3.3%.

We have an exceptional city, with resilient exceptional citizens, excellent leadership, and a city staff that is committed to making sure that Winter Park emerges from this time of difficulty, stronger and more united. We are fortunate, that despite these difficult times, we can present a budget that is mindful to the burdens on our residents and businesses and will hold the city's tax rate unchanged for a 13th consecutive year. No other major city in Orange County has accomplished this. While we are disappointed that we must take a pause on growth in this next fiscal year, we are proud that past planning and preparedness has put us in a position to handle it well.

2020 – 2021 BUDGET

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

Overall, the city's All Funds budget will shrink by 6% or \$10.7 million. While General Fund revenues are expected to decline, reducing the level of investments in some capital projects, revenue growth in the city's Community Redevelopment Agency (CRA) is strong and will enable the city to pursue ambitious initiatives such as expanding Central Park through relocation of the existing post office property and making needed enhancements to Shady Park. The benefit of the new bulk power deal in the electric utility is in full force and will allow the utility to allocate additional funds to undergrounding, enhance the technology infrastructure by starting to install smart meters, expand the use of sustainable energy by building a solar array awning at the city's Operations Compound, and restoring strength to the utility's cash balance. The General Fund will maintain funding for Parks, IT, and Facility improvements that include expanding burial space at the cemeteries, athletic field lighting replacement, rebuild of fields at Ward Park, playground shade structures, tennis court resurfacings, and minor repairs to parks and playgrounds. This budget also invests in security and safety improvements by continuing to fund the replacement of Police emergency communication radios as well as allocating funding to invest in Fire station alerting system upgrades that will reduce response time by 30 - 60 seconds. Stormwater will increase investment in drainage and infrastructure improvements while the Water & Wastewater Utility will make substantial planned investments in wastewater infrastructure and cooperative projects with Orange County and the City of Orlando.

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

STRATEGIC PLANNING

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

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

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

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

- Exceptional Quality of Life
- Intelligent Growth and Development

- Fiscal Stewardship
- Public Health & Safety
- Investment in Public Assets & Infrastructure

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

BUDGET GOALS

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

- ✓ Maintain 30 percent of annual reoccurring expenses in reserves in the General Fund.
- ✓ Maintains the current operating millage rate of 4.0923 which has been the city's rate for the last 12 years.
- ✓ Utilizes an organizational support funding formula based upon one quarter of one percent of gross revenues in the General Fund, Water & Wastewater Utility, and Electric Utility. This generates approximately \$340k annually for non-profit partners in the city.
- ✓ Maintain a minimum of 45 days working capital in the Electric and Water & Wastewater Utilities.
- ✓ Maintains or expands current levels of service.
- ✓ Provide a performance-based pay raise for employees, maintaining a program that keeps pay within the top 35 percent and benefits within the top 50 percent of municipalities approved for benchmarking.

LEVELS OF SERVICE

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

CHANGES TO THE BUDGET

Revenues are decreasing this year, ending the last few years of positive growth and expansion of projects. The last few years have seen some remarkable increases in the level of service and standards offered within the city, such as the improvements to the golf course, taking over management of the Azalea Lane Tennis Center and Cady Way Pool, adding family programming and events, and enhancing the look and feel of public rights-of-way. With revenue declines, the city must make the difficult decisions of where

to cut back while still ensuring that the resources are available for relied upon services. This year's budget supports the city's continued commitment to invest in vital infrastructure, pursue innovative programs, ensure resident safety and security, provide exceptional touches that make Winter Park a vibrant destination, and continues to invest in our staff by maintaining a merit-based pay incentive. City services are only as reliable as the people, equipment, and infrastructure that deliver them.

The proposed budget follows the same format and strives to maintain the level of service offered in FY 20. The following section highlights the more significant changes in funding and service levels.

Significant changes:

General Administration:

- *Vacant & Gapped Positions:* City management has worked with all the departments to review existing open positions and identify timelines for rehire that will allow the city to recapture some salary savings by delaying rehire in the new fiscal year. On a routine basis, natural turnover in positions results in an annual savings of about \$300k. In order to meet the budget reductions required, management is targeting to double this figure. All in all, approximately 15 positions will be in some state of "freeze" next year, with a couple frozen the entire year, while others will be released after three and six months. This will be fluid determination as unforeseen needs and changing circumstances may require the changing of positions that are on pause, and the city will work with all departments to make sure that levels of service are maintained. For budget purposes, paused position dollars have been removed from their respective divisions though the position will still be fully reflected in the organizational chart. Routine gapped position dollars are expected to be less than normal and is pegged at \$170k and is part of the non-departmental section of the General Fund.
- *Employee Merit Pay:* Traditionally the city has offered up to a 3.5% merit based pay-for-performance increase to employee pay on the anniversary of their hire date. The city routinely benchmarks its pay increases against national standards for pay increases and surveys local governments to understand the consensus in the market. In these uncertain times, offering the full pay increase is difficult and instead the city manager has proposed up to a 2% increase for any employee making less than \$75,000, and 1% for any employee making more. As Fire Union employees are covered under contract, they will receive the contracted 3.5% increase.
- *Pensions for Public Safety:* While last year saw a significant increase in pension obligations, FY 21 will see a decrease of 2.8%, which largely follows last year's actuarial prediction. Over the next few years, pension costs are projected to decline however many factors such as turnover and investment market performance, will all affect the actual contribution requirements. Pensions are explained in further detail in the Personnel section of this letter.
- *Health Insurance:* The city proactively reviews and makes changes to make sure that health insurance coverage for employees is maintained in a way that cares for our employees at a fair price. Last year, as a result of a competitive process, the city transferred healthcare administration to Cigna. Nationally, health care costs continue to rise and Cigna offered a similar network while indicating better negotiated provider rates and efficient claims handling. In addition to working with the city's Wellness Place, Cigna will continue to provide a part-time Cigna employee

to assist with employee healthcare claim concerns. Because the city is self-insured and has taken advantage of having a lower cost structure than conventional insurance, and in light of the difficulties facing employees, the city will not pass on any health care cost premium increases to employees. In FY 21, funding for claims costs has been estimated at just over \$6.5 million, increasing city costs by 4% compared to last year. While it is difficult to tell how the pandemic will affect long term claims, the city has built up a significant fund balance to absorb unexpected fluctuations.

- *Americans with Disabilities Act (ADA)*: After a year of adjusting to the new demands placed on cities to accommodate ADA standards, all new postings to the city's website are now ADA certified, staff has been undergoing training in the remediation of documents, and continued enhancements are being made to make sure that the business of Winter Park is accessible to all. Last year's budget included a pooled fund of \$150k to accommodate costs associated with ADA compliance. In FY 21, all departments have now allocated funding within their routine operating expenses to cover these costs.
- *Fees & Rates*: All expenditures in the General Fund have been funded with existing revenues at existing rates.
- *Personnel Count*: Full-time permanent positions funded in the FY21 budget will not increase in FY 21. In FY 20, the original full-time count increased by two, to 524, as Facilities Maintenance was partially brought in-house. Many positions have been reallocated in the budget, but the overall count remains the same. For a snapshot of positions changes, see the Position Summary section of the Management Reports portion of this document.
- *Contingency*: In FY 20, with the sale of the Lee Road property, the city reached its long stated goal of having 30% of reoccurring expenses in unencumbered reserves in the General Fund. This equates to just under \$17 million in the current fiscal year. It is difficult to forecast how the economic shutdown will affect the current year revenue outcome and resulting reserves balance, but assuming that the budget cuts already implemented and the \$1 million that the city has in contingency dollars in FY 20 is enough to weather the current year reductions, the city should be close to maintaining its 30% target at the end of FY 21. Thankfully, the contingency built into past budgets is largely responsible for the ability of the city to not reduce crucial city services heading into the economic downturn in FY 21. Reductions in contingency account for 42% of the \$1.4 million needed to balance the budget and keep the city from having to reduce levels of service to maintain a balanced budget.

The FY 21 budget also has the commuter rail funding placeholder which has been a growing carve-out purposefully built into the budget over many years to be ready to pay the annual \$350k for the city's share of the system cost. While payment is not due in FY 21, the funding allocated here may be redirected or used to add to contingency. It should be noted that the city has a budget policy of setting aside half of one percent in contingency as part of the annual budgeting process, or approximately \$300k. Due to the constrained fiscal outlook, this funding will provide some flexibility to serve as a buffer against revenue declines or be repurposed for other initiatives at the will of the Commission. For further discussion on this issue, see the Cash Reserves section of this document.

Building, Permitting, & Sustainability:

- *Keep Winter Park Beautiful and Sustainable:* The budget routinely includes operational funding for the city's sustainability board to promote and enhance the natural beauty and wellness of the city through its environmental advocacy efforts. A total of \$25k is proposed for annual operations through a \$25k contribution from Waste Pro, the city's solid waste services provider. In the past, the General Fund has contributed \$25k but with no expenditures on Earth Day events the past year, the KWPB has ample funding to support all planned activities in FY 21. Major initiatives will include exploring options for the expansion of solar on city facilities, pilot of a backyard chicken program, pursue electric vehicle readiness policies for new construction, and implement single use product elimination at city facilities.
- *Software Upgrade:* The implementation of Energov, the Department's new permitting and inspection management software will be fully active in FY 21. Energov will allow applicants to apply, track, pay fees and schedule inspections online for all Building, Water, Wastewater, Engineering, and Urban Forestry Permitting activity. Energov eliminates the need to route paper documents in the office and allows inspectors through the IGinspect application to view documents on a computer tablet. Applications for Business Certificates, Planning & Zoning Commission, and Board of Zoning of Adjustment can also be submitted online through the Energov Customer Self Service Website.
- *Customer Service:* Building and permitting activity is expected to decline in FY 21 and the Building Department budget reflects reduction in part-time and contracted staffing that had been added over the last few years to deal with the growing demand. These positions were funded through restricted Building reserves that do not place additional demands on any unrestricted general fund revenue sources. Reductions in personnel and operating costs will see a 4.8% reduction in Building Department costs overall.

Communications:

- *Reorganization:* In FY 20, the Communications Department accepted the responsibility of serving as the liaison to the Public Art Advisory Board. Website systems management was shifted to the IT Department to better align the technical expertise needed for the website within one operating unit. These changes and some cost cutting have resulted in a 12.8% decline in expected costs in FY 21.
- *Arts & Culture Alliance:* Annual promotional and marketing expenses for the Public Art Advisory Board and the Arts & Culture Alliance has been relocated to the Communications budget and is being maintained at past year levels. The Alliance began its strategic planning sessions this fiscal year to better focus and refine its mission to enhance and improve awareness and visibility of the non-profit arts and culture organizations within the City of Winter Park limits which offer programming to the public.

Community Redevelopment Agency (CRA):

- *Revenue Growth:* Tax Increment Financing (TIF) revenue is projected to grow 16% or over \$800k. Overall growth of TIF was actually higher, however, the CRA's agreement with Orange County requires a rebate of TIF above certain thresholds. For the purpose of the budget, this amount has been estimated at \$472k. Continued development of projects along the 17/92 corridor and core areas of the CRA, have contributed to TIF revenues for this next year. The Ten-Year Pro-forma section of

this document will go into further detail on the future of the CRA. As part of the budget process staff plans to work with the CRA Agency to prioritize allocation of these funds. Overall, the CRA has grown 322% in taxable value since its inception and boasts a better rate of growth than the rest of the city.

- *Projects:* The recent economic shutdown and recession complicates the future project potential for the CRA. In FY 20, the CRA Agency detailed certain project priorities and the 5-year CIP includes an attempt to accommodate the entirety of these major projects. These include \$7.5 million towards the Post Office relocation, \$3 million towards enhancements at MLK Park, over \$5 million for the 17/92 Streetscape work with FDOT, funding for parking structures, and other smaller projects. In order to accommodate the cash flow needs of providing over \$7 million for the Post Office, the 5-year CIP defunds the 17/92 allocation and then adds it back later, closer to when it is believed that the project may begin. This adjustment of project funding timelines is the only way to accommodate the Post Office over the next two years. In addition, the CRA will contemplate improvements to Shady Park. The splash pad has been inoperable for years and the CRA is working with design consultants to identify improvements that make a much needed enhancement to the area that ties together the importance of this public space with the Community Center and nearby businesses and residences. Ultimately, Shady Park offers an excellent location to tie together the major downtown nodes of Park Avenue, Hannibal Square, and MLK Park. These projects, and others, will be further explained in the 5-Year Capital Improvement Plan portion of this document.
- *Affordable & Workforce Housing:* The CRA Agency directed staff to allocate \$200k annually towards affordable housing efforts. The CRA currently offers its Housing Rehabilitation program, which provides up to \$20k for renovations to single-family, owner occupied houses. To-date, the CRA has supported over 140 homes through its program. In addition, the CRA has built affordable housing projects such as the Railroad Avenue Apartments, and has a long history of partnering with the Hannibal Square Community Land Trust on projects at Canton Park, Comstock, New England, and multiple smaller sites throughout the city. Staff will work with the CRA Advisory Board to convene roundtables and review best practices on opportunities to deploy the expanded funding.

Electric Utility:

- *Undergrounding & Infrastructure Improvements:* The newly negotiated bulk power rates for the city's Electric Utility have dropped bulk power costs 20% in FY 21 and make the utility one of the great silver linings in the current cloudy outlook of recession. These savings will allow the Utility to allocate resources that increase infrastructure investment without increasing the customer bill. The FY 21 budget includes funding of \$5 million for undergrounding efforts as well as funding to start replacing existing meters with smart meters that allow for all the analytics and remote functionality that will improve customer response and utility efficiency (\$500k). The utility will also construct a solar awning at the city's Operation Compound on Howell Branch that will serve to promote sustainability by enhancing the solar portfolio but also serve as a covered parking area for the utility's valuable heavy machinery and equipment (\$500k). In addition, the utility will set aside over \$2 million for contingency that will bring the utility into a positive cash position. Over the last four years, rating agencies have expressed concern over the utility's cash position. While staff has explained to the agencies that the discretionary undergrounding program could be delayed any year to add back to cash, this new

bulk power agreement now gives the utility the opportunity to do both. During the next six years the utility will have a cost structure advantage that will allow it to complete its undergrounding program and return to a strong cash position before power supply contracts are again negotiated.

- *Rate Structure:* Staff and the Utility Advisory Board (UAB) have traditionally pursued a path of shifting the rate structure to the fixed side of the bill by increasing the customer charge. This has resulted in smaller 1 – 2% average annual increases in customer bills. The majority of electric revenues are based on variable usage highly affected by weather, while the majority of costs are fixed. This creates a business model that is difficult to sustain over the long-term. However, the difficult economic outlook for residents and businesses as well as the budget room afforded by the new bulk power deal allows the utility to leave rates unchanged. In FY 20, the UAB commissioned a rate structure study and staff will work with the board to evaluate the findings for implementation in FY 22. As of April 2020, the rate payer in Winter Park pays 3.3% less than the state average, and 20.7% less than Duke rates, which used to serve this area.
- *Reliability:* The electric undergrounding program has been proving its worth. The Florida Municipal Power Agency (FMPA), which represents municipally owned electric utilities in the State of Florida, records outage duration and provides monthly reports. For the 12 months ending April 2020, the City of Winter Park Electric Utility had the best reliability rating out of the 23 city owned utilities. The System Average Interruption Duration Index (SAIDI) is the industry accepted measure of reliability and Winter Park's stood at 16.7, verses an average of almost 70 for municipalities in its size class. The city's undergrounding program funded in this budget continues to make reliability gains for residents and businesses in this city.

Fleet & Equipment Management:

- *Equipment Replacement Funding:* The city continues to review its vehicles and heavy equipment to reduce overall cost obligations. The total operations of the city, including the Electric, Water, and Stormwater funds, traditionally need about \$1.85 million annually to appropriately reserve funds to replace existing city and utility equipment when their useful life ends. Currently the average age of fleet equipment and vehicles is 10 years. Each department's list of equipment is assigned a replacement cost, useful life, and salvage value to determine what each department should contribute annually to the fund so that money will be available when the time comes to replace equipment. By setting aside the funds in the equipment replacement fund, the city smooths out costs in any given fiscal year and provides an effective means to replace needed equipment such as police cruisers, water & sewer utility trucks, ambulances, generators, trailers, life safety equipment, and fire trucks. This has allowed the Equipment Replacement Fund to reach a healthy balance and provides some budget flexibility to reduce operating burden in difficult years. The FY 21 budget will reduce allocations to the fund down to \$1.3 million, which will cover all fleet replacement requests but not contribute to fund balance. This is a short-term solution to budget cuts that, if not raised back in future years, could begin to erode vehicle replacement schedules. It is staff's opinion that revenue growth will be constrained for two years and that in the future, this allocation can return to the budget smoothing level.
- *Environmental Improvements:* In FY 20, due to revenue reductions, the Fleet Maintenance budget had to delay the creation of a covered car wash and degreasing

station. This project is funded in FY 21 and will prevent contaminants from entering the environment and instead be captured in an oil/water separator machine. This will improve fleet operations by reducing rainwater intrusion into the separator unit and improving environmental protection.

Information Technology (IT):

- **IT Infrastructure:** The events of the pandemic and quarantine have highlighted the importance and efficiency of the city's IT Department. Regular investments in servers and security allowed the city to maintain operations with a remote workforce. The city IT infrastructure is complex and includes a wide variety of components including, but not limited to, physical wiring, servers, switches, routers, firewalls, security appliances, workstations, printers, and wireless devices. It is necessary to keep this environment current to ensure the long-term viability of the infrastructure. In the last few years, major investments were made in server and switch upgrades as well as disaster recovery and redundancy. In addition, the IT Department has been improving site security and access control at city facilities. It had been hoped that major improvements could be added in FY 21, but the downturn will put some of those projects on hold in favor of wireless, cybersecurity, phone, and email system upgrades take precedence. The IT Department will still maintain \$55k of its annual \$350k funding to make upgrades to cameras and access at City Hall and the Water & Wastewater Utility will expand its annual contribution to cover \$35k worth of security improvements at the administration building. Overall, spending on IT services in the General Fund will decrease by 4%.

Library & Events Center:

- **New Library/Events Center:** Construction is already underway on the city's new library and events center. Expected to be complete in the fall of 2021, this planned state-of-the-art facility is designed by Hunton-Brady and David Adjaye Architects and built by Brassfield-Gorrie. The City Commission authorized issuance of up to \$30 million in bonds to support the project. Because this project will be built on the site of the existing Civic Center, there are no Civic Center rental revenue projections for FY 21. In addition, the Ten-Year Pro-forma portion of this document starts to incorporate the increased revenues and expenditures from the operations of the event center. It is anticipated that revenues will cover associated costs. The Farmers' Mkt division does have a placeholder for a funded full-time Campus Manager with the expectation that this position will need to be filled during construction to start booking reservations in advance of opening.

Organizational Support:

- **Funding Mechanism:** The City Commission approved a funding mechanism for outside organizations which allocates a ¼% of the gross revenue from each of the three major funds: General Fund, Electric, and Water & Wastewater. The calculated amount is then deposited into the Designations Trust Fund and earmarked for organizational support. Based on budget estimates the pool of funding will be approximately \$340k. Last year the city allocated \$350k to organizations in and around the city. In order to accommodate the current organizations and contractual obligations, the city is proposing 5% reductions where possible. The budget contains allocations for the following funding amounts: Mead Gardens (\$80,750), Historical Association (\$76,000), United Arts (\$17,000), Performing Arts Center (\$100,000),

Winter Park Day Nursery (\$33,250), Polasek Museum (\$21,850) and Blue Bamboo Inc. (\$9,500).

Parks & Recreation:

- *Division of Natural Resources:* Further changes were made in FY 20 to the operating responsibilities of the Parks Department. The division of Natural Resources was created to cover the responsibilities of Lakes (funded through Stormwater) and urban forestry.
- *Urban Forestry Master Plan:* The budget maintains total funding for Urban Forestry Services at \$2 million. This funding level allows for the completion of a full maintenance cycle within seven years; addressing needs on a priority basis. The Urban Forestry (UF) Team has completed removal of the most critical high-risk trees that have been identified but continued vigilance will be required to address Priority 2 and 3 pruning and removals. Urban Forestry has implemented the "touch a tree one time" concept which has proven to be very cost effective by removing hazards, canopy lifting for street and sidewalk clearance, and performing utility vegetation management (UVM) at one single location with a single setup. Additionally, this funding level provides for ongoing right of way (ROW) maintenance following the restorative maintenance cycle currently underway.
- *Tree Purchases:* The budget provides for maintaining tree purchases in FY 21 at \$400k, with the expectation of planting 600 trees. The city's goal is to have an annual replacement ratio of 100%.
- *Program and Facility Revenues:* With the uncertainty surrounding the pandemic, general revenues for programs and activities are expected to fall by 10%. The assumption is that the early part of the year may still see reluctance for larger gatherings and recreational activities, with a hopeful increase in the latter half of the year.
- *Capital Investments:* A number of projects planned for FY 20 were delayed during the pandemic, pushing back timetables. Due to expected budget cuts to capital spending and deferred projects, investments in some Parks projects had to be reduced or moved in FY 21.
 - Parks Major Maintenance Fund (\$335k): Traditionally covering major maintenance of parks facilities and equipment, funding this year will be used for field and fencing renovation at Ward Park, creating a shade structure at Howell Branch Preserve, tennis court resurfacing, and other minor improvements to parks and playgrounds.
 - Mead Gardens: Funding for master plan improvements to the garden have been moved to long-term needs in the CIP pending a completion of that plan so that budget impact can be appropriately evaluated. The garden currently has over \$60k in available funds for capital improvements that can be used for any needs that arise.
 - Showalter Field Improvements (\$15k): Minor improvements to the field were removed from the CIP and instead can be funded at Parks discretion from the major maintenance account.
 - Funding for replacing the athletic field lighting will be reduced in FY 21. Currently there are no major improvements planned, and the remaining funding of \$75k will be saved to add to future years' contributions.
 - Pavilion replacement (\$134k) at Ward and Phelps will be deferred one year to accommodate reductions in capital spending.

- Cemetery Improvements (\$350k): Funded from the Cemetery Trust Fund, this multiyear project will create a columbarium for a cremation garden to expand capacity at the cemeteries.
- Further info on Parks projects is available in the CIP portion of this document.

Planning & Transportation:

- *Transportation Planning:* The Planning & Community Development Department has undergone major change and is now the Planning & Transportation Department. The new Transportation Division includes bringing an Engineer I position and Senior Engineering Technician from Public Works and hiring a Transportation Manager (Traffic Engineer). The team will begin the planning of a Transportation Master Plan that will be a long-term, public process, that will cover every element of transportation and will provide a plan for the future of transportation in Winter Park.

Public Safety:

- *Police & Fire Pensions:* Pension costs have risen substantially in the last two years but will now decline by almost 3% in FY 21. Total annual obligations to fund the plans will stand at approximately \$4.9 million. Based on actuarial predictions, the city should see lessening obligation over the next few years, though this is subject to market investment performance. Each plan has a rate assumption that bases future funding predictions on an investment earning assumption of 7.5% annually. The city is on track to reach 100 percent funding as part of the 30-year plan (Police & Fire fully funded in FY32). Funding in the Police plan is expected to be at 84.8% by year-end, while Fire will be at 91.6%.
- *Fire Station Alerting:* The existing fire station alerting system is out-of-date and recent system failures have found service, support and parts difficult to maintain as the system is now 18 years old. Technological improvements have made way for increased efficiency in transitioning to a new system. Among other improvements the new system will be able to issue simultaneous pre-alerts to multiple fire stations instantaneously as soon as an emergency dispatcher enters the call into dispatch. This reduces the interval between dispatchers screening the call and when fire personnel receive the alert. Additionally, mapping and integration of GIS layering will be further enhanced. Aside from periodic software upgrades the new system has a service life of 15 years and is expected to save 30 – 60 seconds in average response time.
- *Police Radios:* The 5-Year CIP maintains the capital line item for Police Safety Equipment. As forfeiture fund receipts have declined over time, a necessary funding pool needed to be developed to accommodate reoccurring but non-cyclical major equipment purchases. Funding this year will be used to buy the second of four planned installments of the Police Department's 110 Motorola emergency radios. This is a significant but important investment in emergency communications equipment and the current radios are over 10 years old and no longer supported by Motorola in 2023.

Public Works:

- *Infrastructure Investments:* Funding for road, sidewalk/bike path repair and improvements, facilities replacement, and intersection signals will decline by \$175k to \$1.3 million. This is due to reductions in annual contributions towards bike & pedestrian improvements and signalization upgrades. Both accounts have sufficient

fund balances to address planned projects in FY 21 and new contributions in this revenue constrained environment, are not necessary. Routine spending on city assets such as roads, HVAC and roof replacements, flooring, and painting projects throughout the city, will continue.

- *Traffic Signalization:* Existing project funding dollars will be used for wireless cellular technology to tie together the majority of the signalized intersections in Winter Park. Working with private companies and FDOT, the city will be able to link all its signals allowing the city to take advantage of efficiencies and smart technology options for maintaining traffic flow, at a fraction of the cost.
- *Reorganization:* In FY 20, the responsibility for transportation planning was moved to the Planning Department and included the transfer of two full-time positions out of the Public Works budget. In addition, the city modified its Facilities Maintenance model to create a hybrid, where some positions are kept in-house and some other services such as janitorial and some trades, are contracted. For the last three years the city tested an entirely contracted model but struggled to maintain levels of service quality. This will show an increase of personnel spending in the Facilities Maintenance division and an offsetting decrease in contractual services.

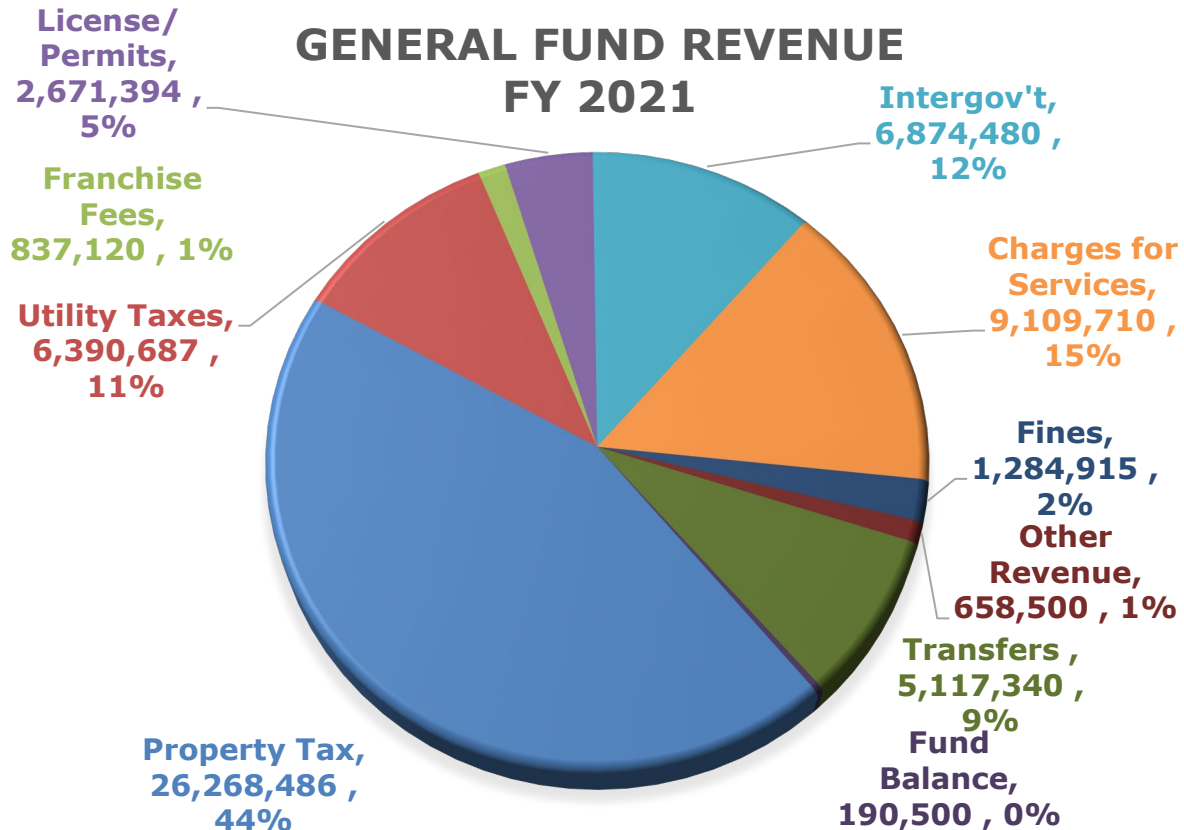
Water & Wastewater Utility:

- *Rates:* By policy, the city references the Public Service Commission price index for water and sewer rate comparisons each year. For FY 21 the adjustment will be 1.76%. This adjustment is necessary as water revenues have been flattening in the last couple of fiscal years and show no sign of expanding in FY 21. While overall utility revenues will appear to decline by 7%, this is due to changes in use of fund balance to support the city's capital contributions to the Orlando Ironbridge waste treatment facility. Last year, almost \$3 million was transferred, and this year, the utility will contribute about \$700k. Correcting for fund balance and capital transfers to the repair and replacement fund, revenues will grow by 1.1% in FY 21. Due to the history of small steady rate adjustments, the Water Utility financials are in a strong position and additional funding will support expanded capital improvements.
- *Routine Capital Investments:* The utility will make \$725k in repairs and replacement funding to the system. This includes funding for water and sewer infrastructure (\$675k) and rehab of manholes to ensure integrity (\$50k).
- *Water & Wastewater Treatment Plants:* The utility will make significant investments (\$476k) in its own plants in FY 21. This includes new bleach tanks, ozone panel and monitor improvements, ozone generator HVACs, overhead diesel fuel piping, and a standby auxiliary generator at the wastewater plant.
- *Richard Crotty Parkway:* Orange County is realigning Hanging Moss Rd. which will necessitate the city relocating utilities in the area including a water main upgrade and force main replacement. The project scope and costs have changed from last year and necessitate additional funding. The CIP includes \$1.1 million over the next two years to complete this project.
- *Accelerated Water Meter Replacement:* As water meters age, readings become less accurate and the differential between what is pumped and what is billed becomes larger. This is tracked, in part, through the unaccounted for water loss statistic. Over the last few years this number has started to tick up (6.8% in FY 18 and 7.1% in FY 19) and may indicate that meters are aging and need to be replaced. The FY 21 budget includes an additional \$300k in operating funds to accelerate the replacement of old meters.

- *Wastewater Treatment:* A large part of the annual budget for the Utility involves cost sharing partnerships for the treatment of wastewater. The largest is the city's partnership with Orlando for the Iron Bridge facility. Staff has received preliminary estimates from Orlando regarding future capital contribution needs, and the CIP has been updated to reflect these figures. Currently the city is holding almost \$5 million that is earmarked for this expenditure.

REVENUES

Total budgeted revenues for the General Fund (excluding reimbursements) are projected to be \$59.4 million, which are approximately \$1.4 million (2.3 percent) less than budgeted revenues in the prior fiscal year. The following graph shows the breakdown of the various revenue sources.



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

USE OF FUNDS

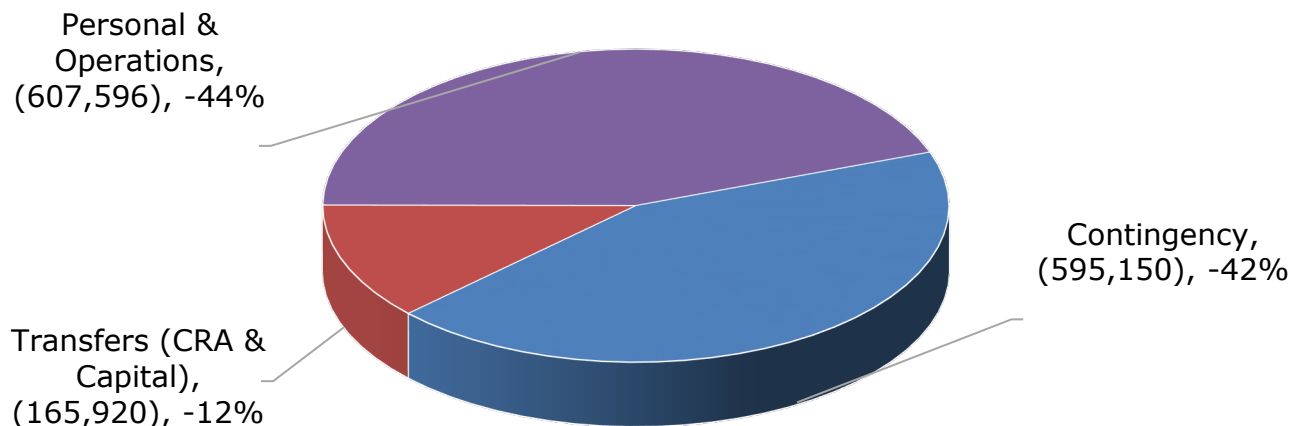
Personal Services, which covers wages, reimbursements, non-departmental, and benefits stayed flat, with freezing some positions, reducing employee pay increases, and lower costs for public safety pensions offsetting increases in healthcare and growth in payroll from the reorganization in Facilities Maintenance. Overall, personal services costs will rise 0.6%, or \$186k to \$33.6 million. Operating Costs, which includes contracted services, will fall 3.3% or \$693k to \$20.2 million. Moving some operating costs to the personnel line with the Facilities change, reducing reserves for equipment and vehicle replacement, and general cuts to travel, training, and supplies budgets, accounted for the majority of operating reductions. Capital Outlay relates to purchases of capital equipment and in FY 21, will drop \$101k or 71.6% to \$40k. Transfers primarily represent funds moved to capital projects (-\$602k) and larger payments to the CRA for their share of TIF revenue (+460k), with lesser amounts transferred to cover costs associated with debt service and organizational support (-24k). Lastly, the most significant factor to balancing the budget

was the almost \$1 million carved out in the FY 20 budget that now creates the ability to reduce contingency without lowering service standards at the operating and personnel level. The following table outlines the use of funds.

ESTIMATED APPROPRIATIONS BY FUNCTION:	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
Personal Services	33,397,468	33,583,603	186,135	0.56%
Operating Costs	20,880,760	20,187,893	(692,867)	-3.32%
Capital Outlay	140,864	40,000	(100,864)	-71.60%
Transfers- CRA	2,838,798	3,298,470	459,672	16.19%
Transfers-CIP	1,982,000	1,380,000	(602,000)	-30.37%
Transfers-Other	586,758	563,166	(23,592)	-4.02%
Contingency	945,150	350,000	(595,150)	-62.97%
Total Estimated Appropriations	60,771,798	59,403,132	(1,368,666)	-2.25%

The following graph would normally detail how all new revenues are being utilized in the proposed budget, with the negative economic outlook, the following graph now details the distribution of the \$1.4 million in reductions needed to balance the budget.

Distribution of Budget Reductions FY21 Budget



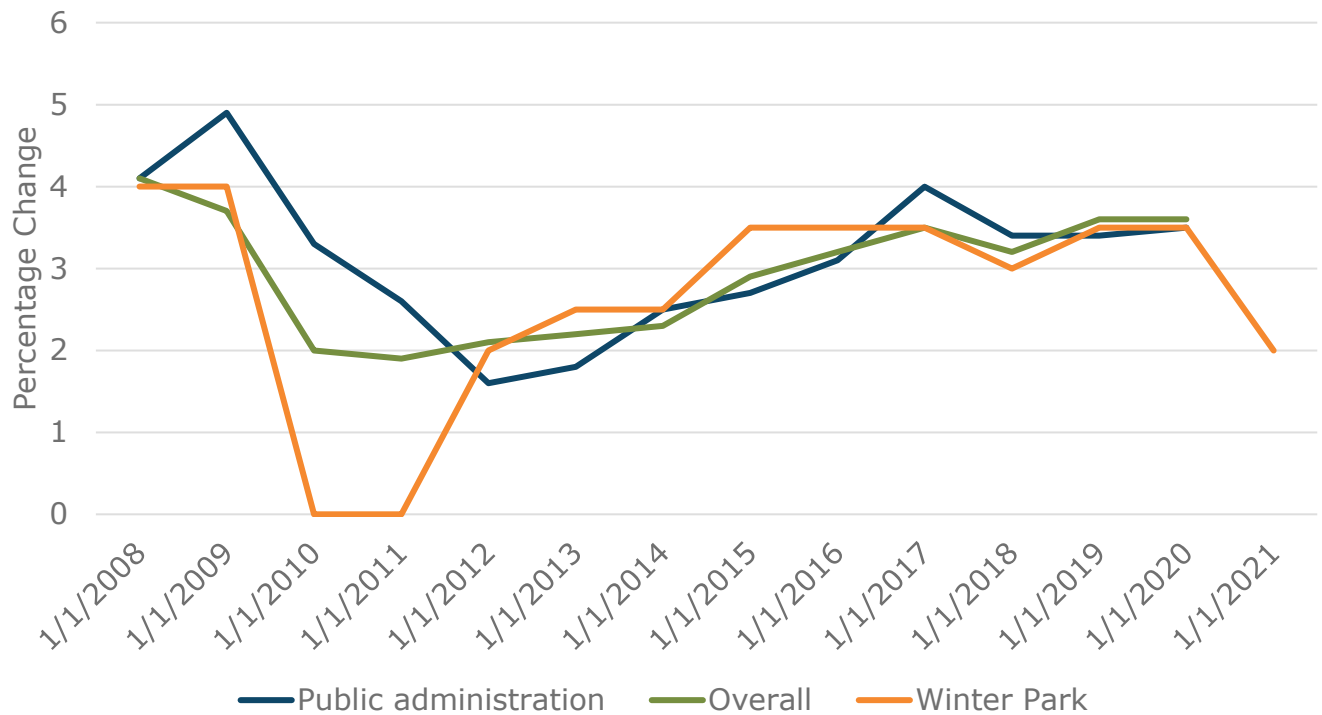
PERSONNEL

Like most service organizations, the single largest component of the city's budget is personnel costs. As discussed, total personnel costs for the General Fund are projected to remain flat, largely due to limiting pay increases and holding some positions vacant for a portion of the year. All types of wages will stay relatively unchanged with growth of 0.5%, with the increases in regular pay (\$263k), Commission pay (\$52k) and special detail (\$50k) offset by declines in part-time positions (-\$116k), and expected expenditures on overtime and holiday pay in the Fire Department. Overall benefits will increase by 1.2% due to healthcare cost increases (\$182k). From a height of 568 employees in 2008, the total full-time employee count has dropped 8 percent to 524 employees. For a description of the personnel changes see the Position Summary located under Management Reports.

Recognizing that our people are our greatest asset, it is important that we continue to be able to recruit and retain quality, talented staff. The city will continue to monitor the economic situation and other wage decisions made in local government. The city has an adopted budget goal of maintaining a program that keeps pay within the top 35 percent and benefits within the top 50% of municipalities approved for benchmarking. While typically that means a merit-based pay increase of up to 3.5 percent annually, this next year's budget will decrease merit increases to a maximum of 1% for higher wage employees, and 2% for lower wage employees.¹ At the time of writing this document, it is too early to see any committed actions by other local governments, but freezing positions and reductions in pay increases are commonly discussed. In addition, the city follows the Atlanta Federal Reserve wage growth tracker as a benchmark for testing wage increases. Following, is a graph of the history of all wage categories in the USA compared to how public administration positions and then the city's wage growth merit history.

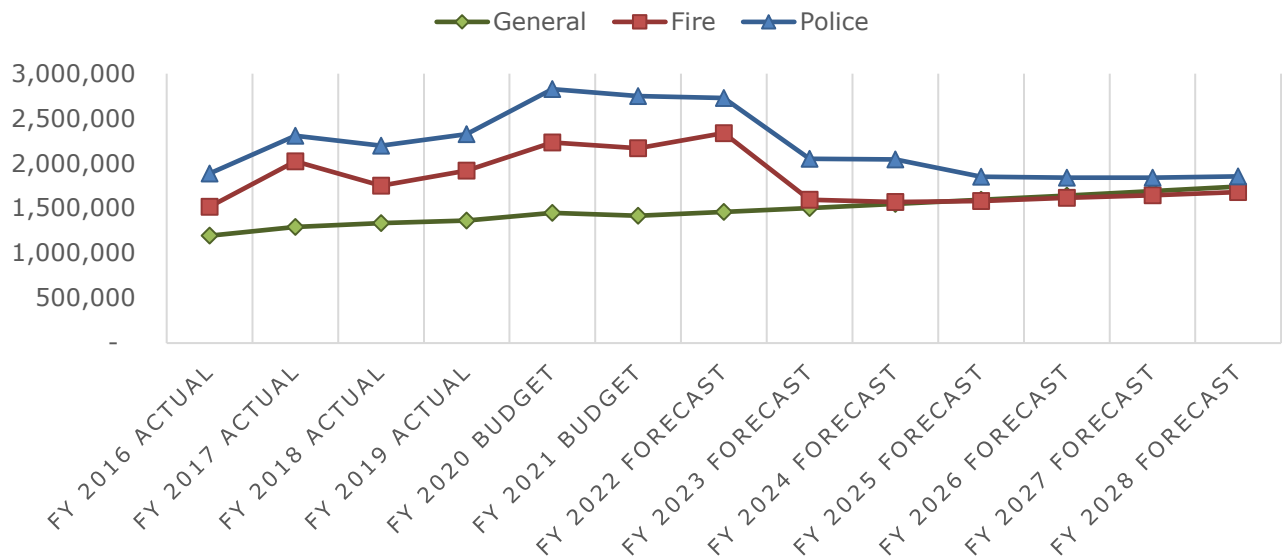
¹ Pay for Fire Department union employees will increase 3.5% per the signed contract. This is already factored into the balanced budget.

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



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

PENSION FUNDING (HISTORY AND FORECAST)



CONTINGENCY, CAPITAL PROJECTS AND CONTRIBUTIONS

The balanced budget has been developed with the budget goals and previous year's Capital Improvement Plan (CIP) in mind. The 2021-2025 CIP projects, contingencies, and all costs associated with running the city's \$170 million annual budget are already included in this balanced budget. An in-depth discussion of the capital projects funded is contained in the CIP portion of this document.

CONCLUSION

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

I would like to thank all of the department heads and their staff for the hard work and creative efforts that went into preparing this budget in a difficult time. A special thank you goes to Assistant City Manager Michelle Neuner, Finance Director Wes Hamil, and Office of Management & Budget Division Director Peter Moore and Analyst Jennifer Guittard, whose professional expertise, attention to detail and countless hours of work helped me get the budget balanced and the document prepared.

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



overview

INTRODUCTION

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

Overview

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

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

Management Reports

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

Financial Plan

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

Programs

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

Capital Projects – 5 Year CIP

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

Miscellaneous

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

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

OVERVIEW OF BUDGET PROCESS

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

Florida Statute 200.065 – Truth in Millage (TRIM)

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

The Budget Process

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

TRIM Bill Calendar and Timetable 1

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

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

The Budget Calendar

February – April

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

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

May

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

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

June

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

July

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

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

August

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

September

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

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

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

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

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

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

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

GENERAL FINANCIAL INFORMATION

Accounting System

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

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

Basis of Budgeting

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

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

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

Budgetary Control

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

Budget Adjustments

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

Internal Control

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

Fund Structure

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

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

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

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

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

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

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

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

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

City of Winter Park

Budget Policies

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

Major Policies

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

Operating Budget Policies

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

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

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

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

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

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

Utility enterprise funds will be self-supporting for operating and capital expenses and receive no General Fund tax support unless a specific exception is approved by the City Commission.

The budget will provide the full required funding for the Police and Fire defined benefit retirement plans as determined by the actuary. In any year in which the minimum required contribution is less than the annual pension costs of the plan, the budget will fund the higher amount and the differential will be set aside and designated for future unfunded liabilities or to smooth future increases in required contributions.

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

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

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

Revenues

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

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

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

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

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

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

Maintain aggressive policies on revenue collections.

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

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

Cash Management and Investments

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

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

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

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

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

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

Debt Policies

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

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

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

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

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

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

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

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

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

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

Reserve Policies

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

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

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

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

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

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

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

Capital Improvements Program (CIP) Policies

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

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

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

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

Accounting and Fiscal Reporting Policies

An independent audit will be performed annually.

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

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

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

Organizational Policies

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

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

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

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

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

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

Financial Stability Policies

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

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

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

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

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

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

Schedule of Meetings Policies

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

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

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

Organization Chart

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

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

The City Manager is appointed by the City Commission and reports directly to them. Department heads reporting directly to the City Manager are City Clerk, Director of Communications, Director of Finance, Director of Building & Permitting, Director of Planning, Police Chief, and Fire Chief.

The Assistant City Manager reports directly to the City Manager and oversees the Director of Public Works, Director of Electric Utility, Director of Parks and Recreation, Director of Water and Sewer Utilities, Director of Information Technology, and the division directors of the Office of Management & Budget, Human Resources, and Risk Management & Safety Compliance.

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

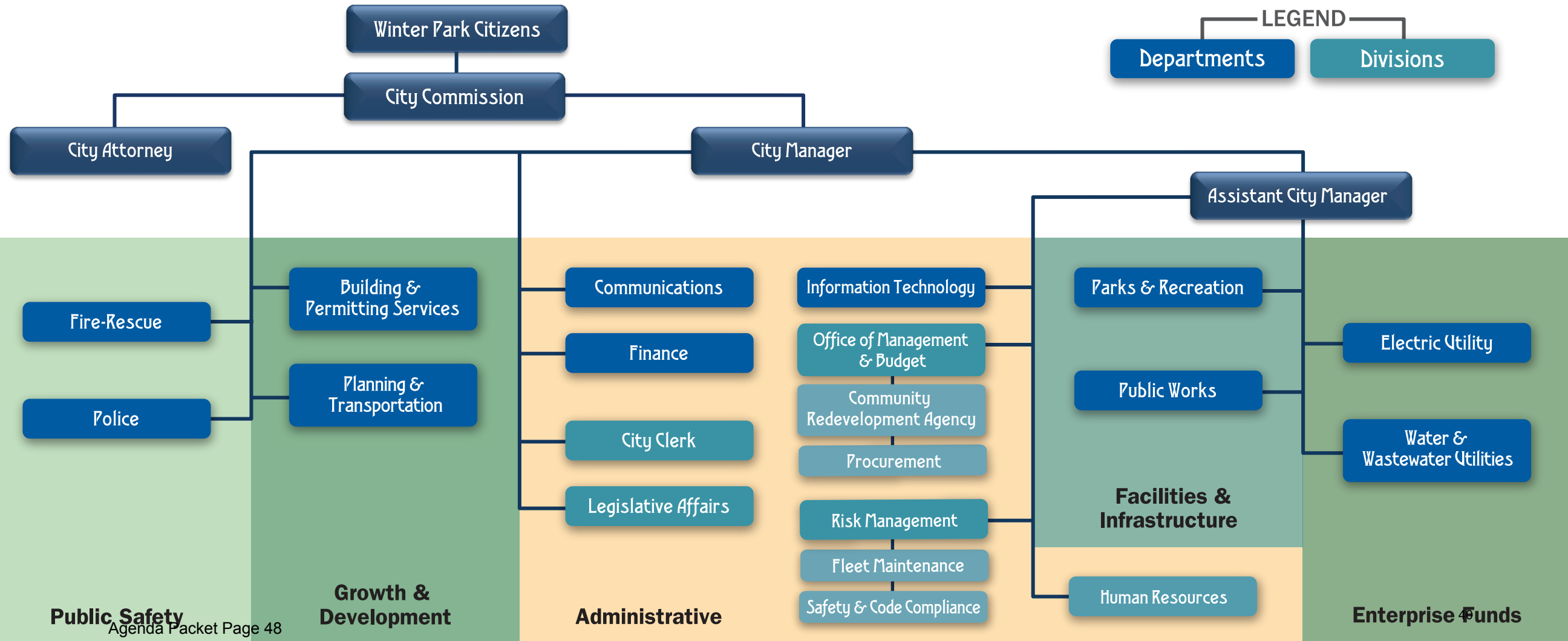


ORGANIZATIONAL

chart

adopted NOVEMBER 2011

updated April 2020





management reports

Management Reports

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

Budget Highlights

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

Ten-Year Pro-Formas

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

2020 – 2021 Budget Highlights

The Budget Highlights section of this document serves as a summary of the financial situation of the City of Winter Park for the 2020 - 2021 fiscal year. Throughout this section, references will be made to other portions of the budget document for deeper analysis and discussion.

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

Summary

This will be the first city budget in ten years that will actually shrink overall planned appropriations as the economy struggles with the new normal of corona virus and the repercussions of the economic shutdown. This budget seeks to conservatively estimate the negative impact so that any revenue surprise would be a positive surprise. At this stage, it is very difficult to estimate where FY 21 will end up. State revenue estimates, which make up over 11% of the General Fund budget, will not be available until late July or early August and the future impact on permitting revenue, energy demand, and property tax values will have to be continually monitored as events unfold.

The FY 2020-2021 citywide budget is \$169.8 million as compared to \$180.6 million in the prior year, a decrease of about \$10.7 million or 6%. The General Fund decreases (-\$1.4 million) is covered primarily from removing contingency funding, reducing capital transfers, and reductions to operating spending across most departments. The Special Revenue Fund which primarily includes the Community Redevelopment Agency (CRA) and Stormwater Fund will show a -10% drop primarily on decreased project spending in the CRA (-\$1.4 million) as all cash reserves were allocated to projects last fiscal year. The Debt Service Fund saw little change while the Capital Projects fund decreased -25% from last year because of reductions and deferrals in planned CIP projects due to the expected decline in future revenues. Enterprise funds, made up of the Electric and Water & Wastewater Utility, will see an -8% decrease (-\$6.8 million). Use of fund balance to support capital improvements at Orlando wastewater plants was high last year and is now returning to normal, and budgeted spending on use of impact fee funds is expected to decline as fee revenue declines. The Electric Utility is actually expanding capital investments but seeing the overall budget decline due to the lower cost structure of the power supply deal, which saves over \$4.5 million compared to last year, and an expected overall 3% decline in energy demand due to the recession.

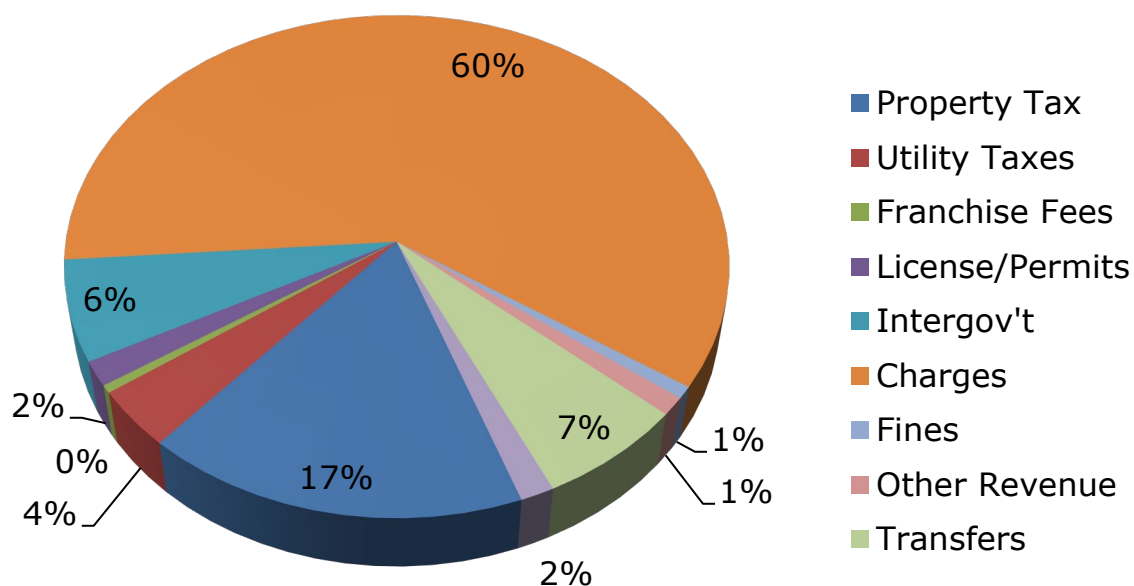
Of the total budget, \$59.4 million is for the General Fund, \$33.3 million is for the Water & Sewer Funds and \$43.7 million is for the Electric Services Fund. This budget provides for personnel and operational costs associated with current services provided by the various city departments and divisions.

Due to the expected revenue declines in FY 21 and the fact that city has reached its long stated goal of having 30% of annual reoccurring operating expenses of the General Fund in reserves, no additional contingency beyond the placeholder allocation for future commuter rail support (\$350k) has been allocated as part of this budget in the General Fund. The commuter rail placeholder amount is treated as contingency for financial reporting purposes and can be maintained as a buffer against further revenue declines or be repurposed for other Commission initiatives.

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

Revenues

All Funds Sources FY 2021



Revenue outlooks vary from fund-to-fund, with the CRA (+14.7%) and Stormwater (3.9%) showing gains, while the General Fund (-2.3%), Water Utility Funds (-9.8%) and Electric Utility (-6.9%), account for the overall decline. The CRA continues to show strong growth due to rising property tax values. Because property taxes are calculated based on January values of each year, any effect on real estate from the economic shutdown and recession do not show up yet. The Stormwater Utility is expected to increase due to further implementations of the impervious coverage audit that is ongoing. This uses mapping technology to review changes in each parcel's impervious coverage to determine whether the appropriate rate is being charged. The Water Utility revenue decline is due to the previous year's large use of fund balance to pay for capital costs at the Ironbridge wastewater facility. As new construction activity is expected to slow next year, lower estimates for impact fee revenues are also adding to the decline. Underlying water sales to customers is expected to increase slightly in the 1 – 2% range. The Electric Utility decline in overall

revenues is due to lower fuel rates being passed through to customers. Because this is a pass-through, this will drop overall revenues and expenses in the utility. While this will not affect profit margin in the utility, it will put downward pressure on utility tax and franchise fee transfers in the General Fund.

The General Fund is seeing a decline of 2.3% but this hides the extreme movements of some underlying revenue sources. While property tax revenue will grow at 7.4%, intergovernmental revenues (which primarily includes sales tax) and license and permit revenue are expected to decline by about 20%. Because property tax revenue accounts for 44% of the budget, the net effect of drastic drops in most other revenue sources, is mitigated. This could put a drag on future growth, because if the recession starts to affect property values, property tax collection in the subsequent years could decline. Utility taxes and Franchise fees will both decline slightly due to the lower fuel costs in the Electric Utility, which lowers overall Electric Utility gross billing and adversely effects the utility tax calculation for the General Fund.

Charges for services in the General Fund will drop by -2.5%. Solid waste collection services are a large part of overall charges for service and the increase of 3.6% will offset expected drops in facility rental and program fees (-10%) as customer usage may be soft from concerns about the corona virus. The vast majority of charges for service city-wide are related to the Electric and Water Utilities which will see total charges fall by about \$4 million, due primarily to the previously mentioned reduction in electric fuel rates.

Total revenues for FY 2021 city-wide are expected to be approximately \$169.8 million. Below is a breakdown of major revenues by fund source.

General Fund:	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Property Tax	19,381,624	20,810,164	22,531,340	24,461,639	26,268,486
Utility Taxes	6,611,205	6,890,739	6,610,204	6,444,688	6,390,687
Franchise Fees	870,958	880,400	935,492	850,956	837,120
Licenses and Permits	4,606,855	3,998,892	3,963,919	3,328,650	2,671,394
Sales Tax	4,597,403	4,956,977	5,023,794	5,229,953	4,015,917
Local Option Gas Tax	1,018,019	1,026,079	1,024,205	1,027,968	999,147
Other Intergovernmental	2,119,816	1,931,643	2,309,431	2,272,935	1,859,416
Charges for Services	8,527,109	8,739,926	9,597,656	9,343,810	9,109,710
Fines and Forfeitures	1,252,775	1,329,142	1,397,330	1,414,449	1,284,915
Other Revenue	919,144	2,851,476	1,512,699	665,700	658,500
Transfers from Other Funds	5,024,094	5,249,571	5,303,293	5,388,550	5,117,340
Fund Balance	-	-	-	342,500	190,500
Total	54,929,002	58,665,010	60,209,363	60,771,798	59,403,132

CRA Special Revenue Fund:	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Intergovernmental Revenues	1,961,209	2,215,051	2,442,412	2,753,423	3,102,115
Charges for Services	168,687	142,282	1,938	-	-
Other Revenue	147,586	1,043,640	353,015	100,000	130,801
Transfers from Other Funds	1,822,284	2,141,166	2,428,801	2,838,798	3,298,470
Total	4,099,766	5,542,139	5,226,165	5,692,221	6,531,386

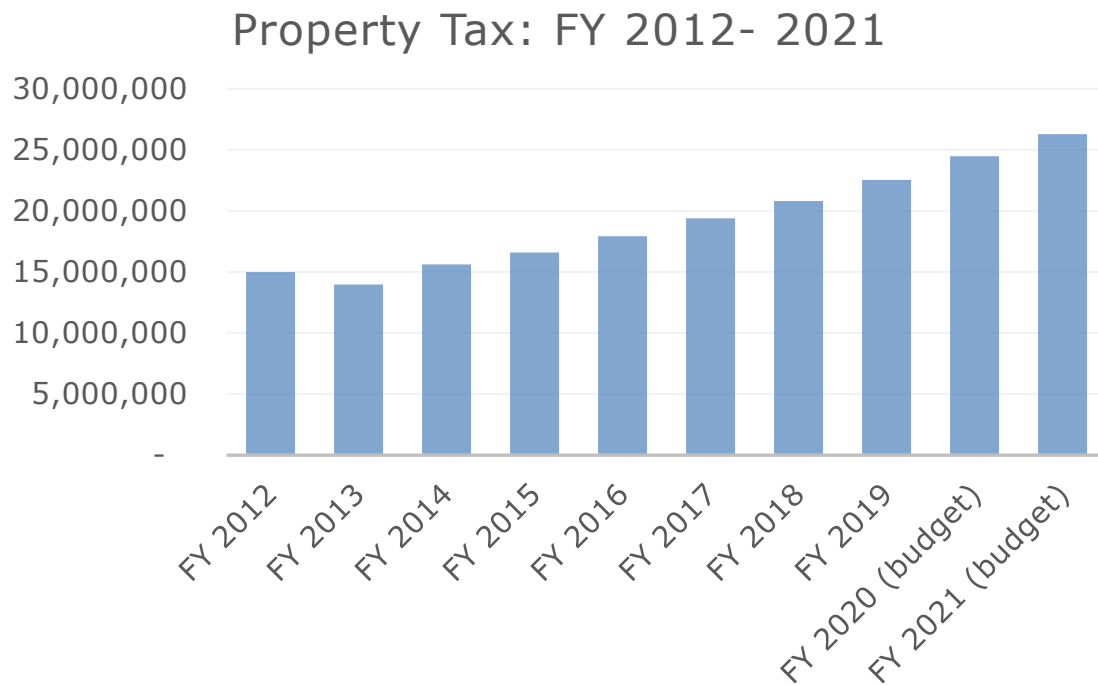
Stormwater Utility Fee:	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Stormwater Utility Special Revenue Fund	2,398,872	2,530,290	2,707,325	2,718,073	2,727,398
Stormwater Capital Projects Fund	618,523	575,000	500,000	630,000	750,000

Debt Service Fund:	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Property Tax and Special Assessments	965,621	2,770,713	2,771,414	2,769,700	2,921,905

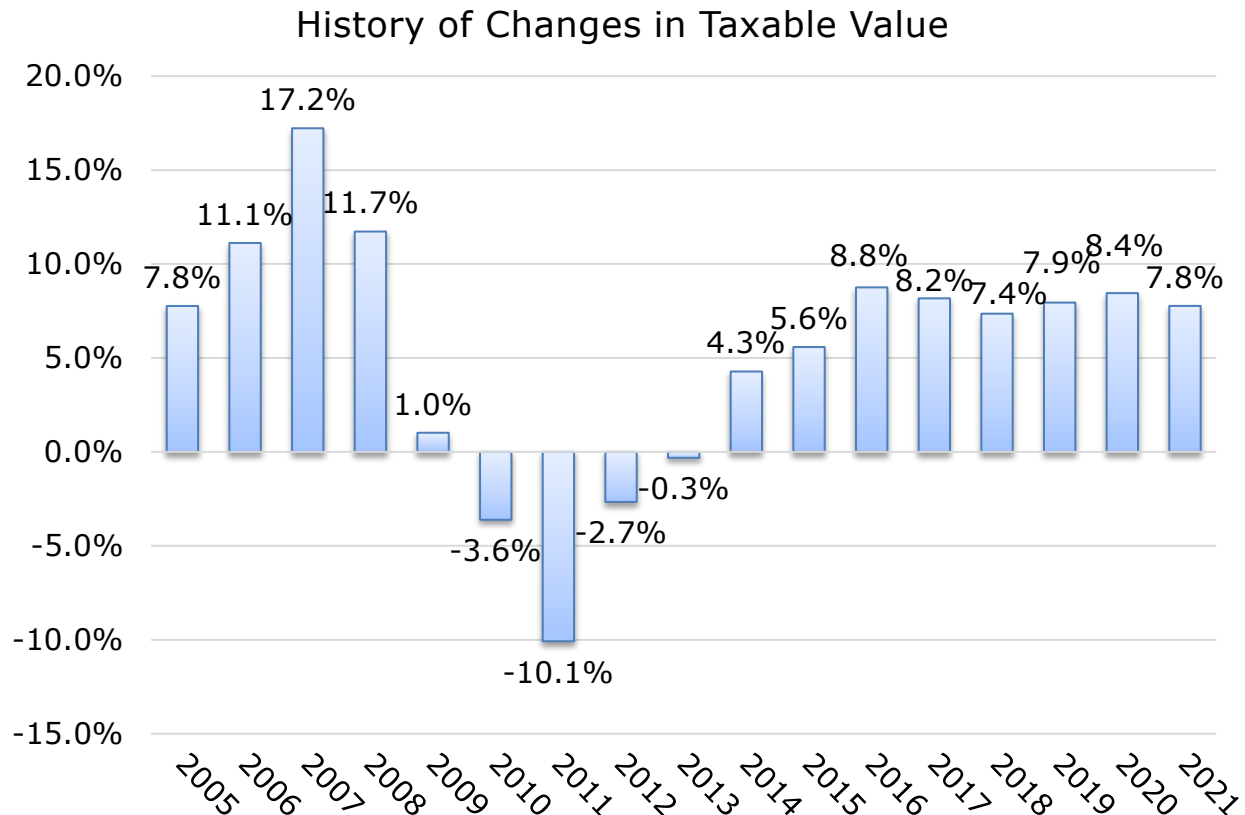
Water and Sewer Fund:	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Charges for Services	30,150,318	30,259,918	30,262,536	31,027,459	31,304,501
Water and Sewer Impact Fees	2,255,952	5,222,105	1,268,930	2,797,547	1,080,000
Other Revenue	(49,657)	(41,949)	1,375,013	70,154	189,400
Fund Balance	-	-	-	2,978,494	687,791
Total	32,356,613	35,440,075	32,906,478	36,873,654	33,261,692

Electric Services Fund:	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Electric Revenues	45,100,132	48,313,562	47,593,071	46,756,074	43,720,509
Intergovernmental	60,611	(15,026)	1,240,853	-	-
Transfer from other Funds	1,151,088	146,561	188,431	181,995	-
Other Revenue	(4,956)	81,981	(199,610)	-	(5,000)
Fund Balance	-	-	-	-	-
Total	46,306,876	48,527,077	48,822,745	46,938,069	43,715,509

PROPERTY TAXES



Ad valorem taxes, or property taxes as they are commonly called, represent the single largest revenue source for the city's General Fund at \$26.3 million or 44% of the total revenues anticipated. Last year, this revenue source accounted for 40% and the significant shift is due to expected declines in other General Fund revenues and may highlight future revenue diversification risk. The amount of revenue generated is determined by the taxable values established by the Orange County Property Appraiser multiplied by the operating millage rate set by the City Commission. Recent robust real estate activity has placed the taxable value of property in Winter Park at a 7.8% increase (\$6.6 billion total) above its last year high of \$6.2 billion. As can be seen from the chart below, despite recent strength in the growth in the tax base the recent changes are of a lesser magnitude than the pre-recession growth seen in 2004 – 2008. This is due to various measures adopted at the State level that cap the growth in taxable value for both residential and commercial property.

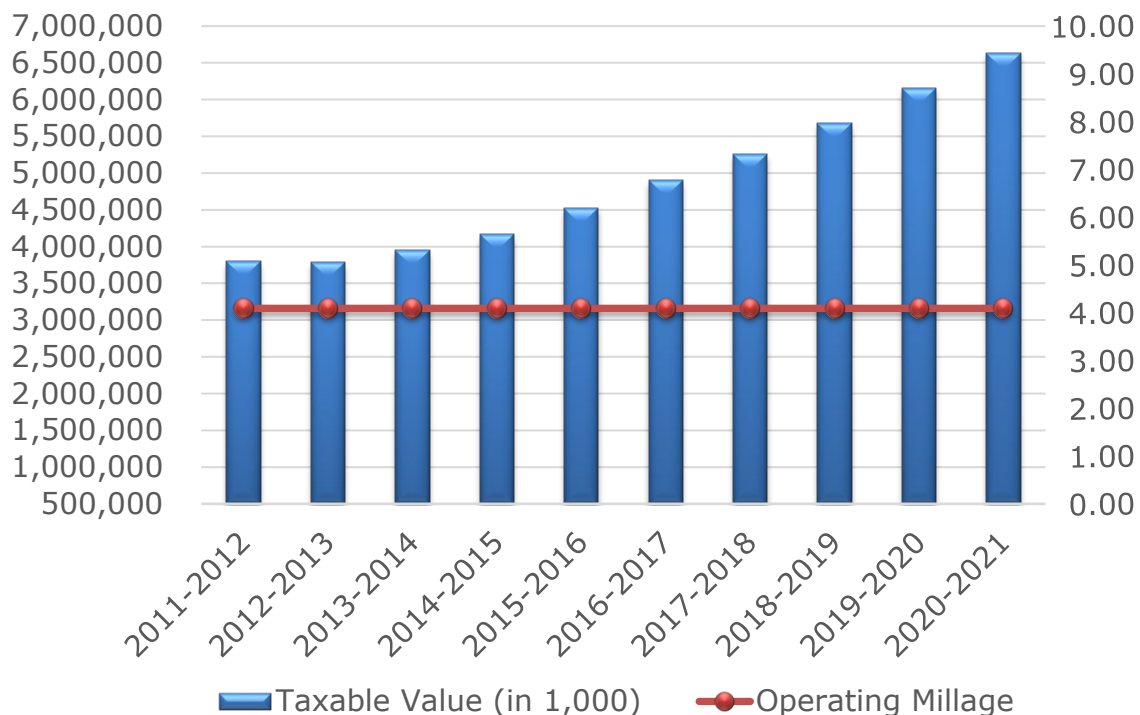


In the adopted 2019 tax rolls, which line up with revenues for FY 20, residential properties made up 78% of Winter Park's total taxable valuation. With about 62% of all Winter Park homes being homesteaded, and therefore capped at an annual appreciation rate of the lesser of 3%, or the growth in personal income rates, it would be very unlikely to get future growth well above its current level. If 60% of the residential value grew at a max of 3% while everything else grew at 10%, the total growth would only be around 6.7%. As growth in FY 2021 will be over 7%, it shows the impact of new construction that is not constrained by caps and the turnover of residential properties which resets their base values. The table below highlights the 2019 tax rolls by development type. The percentage allocations have actually shifted slightly with the rate of commercial value growth outpacing residential again. From '18 to '19, residential taxable value grew by 8.1% while commercial grew by 10.1%. Since data collection began in this office in 2007, the long term rate of growth has also shown the higher growth rate of commercial property with residential at an annualized growth rate of 3% and commercial at 3.75%. However, it seems likely that this dominance might take a dip in future years as the recession weighs more heavily on tourist driven retail and restaurant commercial properties in Winter Park, ultimately driving down valuations.

Winter Park Taxable Value 2019 Rolls	Taxable Valuation	Percentage Share
Residential	4,774,820,571	77.8%
Commercial	1,231,162,893	20.1%
Other	131,082,642	2.1%
Total	6,137,066,106	100.0%

Below is a graph which shows Winter Park's taxable values and operating millage rates for the last ten years and the anticipated rate for FY 2021. As can be seen, Winter Park has long taken pride in keeping its taxing rate steady.

Taxable Value and Operating Millage



The budget was prepared with an operating millage rate of 4.0923 making Winter Park the only city amongst its neighbors that has not increased its tax rate since the

2009 recession began. This rate represents \$4.09 in property tax for each \$1,000 of taxable value. Taxable property values increased approximately 7.8% this year adding almost \$2 million in revenue. This is strong growth and in-line with expectations given the past few years of strength in the real estate market.

The downtown core, predominately covered by the Community Redevelopment Area (CRA), also saw significant growth with revenue increasing by over 14% from the previous budget year and adding over \$800k to their annual budget. Growth in the CRA would have been higher, however under the agreement with Orange County, the CRA must rebate a portion of TIF revenue above certain thresholds. The CRA receives 95% of all County TIF up to \$2 million, and keeps 70% of any TIF above \$2 million but less than \$3 million. Beyond \$3 million, the CRA rebates 50%. This year the rebate estimate to Orange County will be approximately \$472k.

Property taxes levied each year in November are calculated based upon the value of a property as of the previous January 1st. As property tax revenue typically lags 18 months to 2 years from when a new development takes place, the CRA and the City as a whole are feeling the financial benefit of past development activity. The great risk to both the General Fund and CRA is slowing real estate activity due to the recession and economic shutdown. Early data seems to indicate that the recession has not bled into home and commercial project valuations, however the Association of General Contractors has reported that about one-third of contractors have reported canceled projects and that construction unemployment is currently at 12.7%.¹ This could cause a dampening or decline in property tax revenue growth in the future. Residential activity has continued to hold steady with about 90 - 100 homes under permitting at any given time over the last year. The average new residential construction, typically after a demolition of a previously smaller home, is still averaging a permit value of around \$400k - \$500k. At the time of writing this document, residential home pricing has not seen any decline though housing starts have declined.

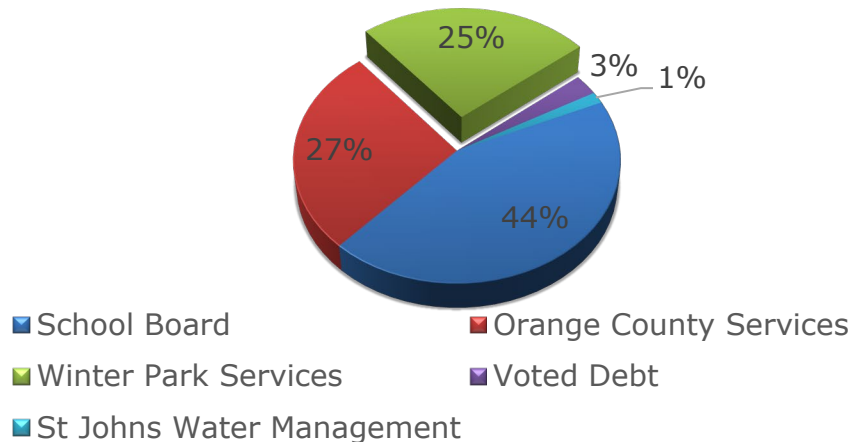
At its July 22, 2020 meeting, the City Commission will adopt a tentative millage rate. The tentative rate is the rate used by the Orange County Property Appraiser in sending out the TRIM notices in August. The tentative millage adopted effectively sets the cap on what the final millage can be. If the Commission wants additional flexibility as it goes through the budget process it could set a higher tentative millage and adjust it back downward upon final adoption if so desired. Each ¼ mill adjustment changes revenue projection in the general fund by about \$1.6 million.

The adopted millage rate, which will be approved in September, will be what is eventually levied against property holders in Winter Park for their share of property taxes. Winter Park is fortunate to have the lowest operating millage rate among major cities in the region. Of the total amount of money that a property owner pays in taxes each year, only about 25% comes to support city services while 44% of taxes paid

¹ Data DIGest 6.08.20 www.agc.org

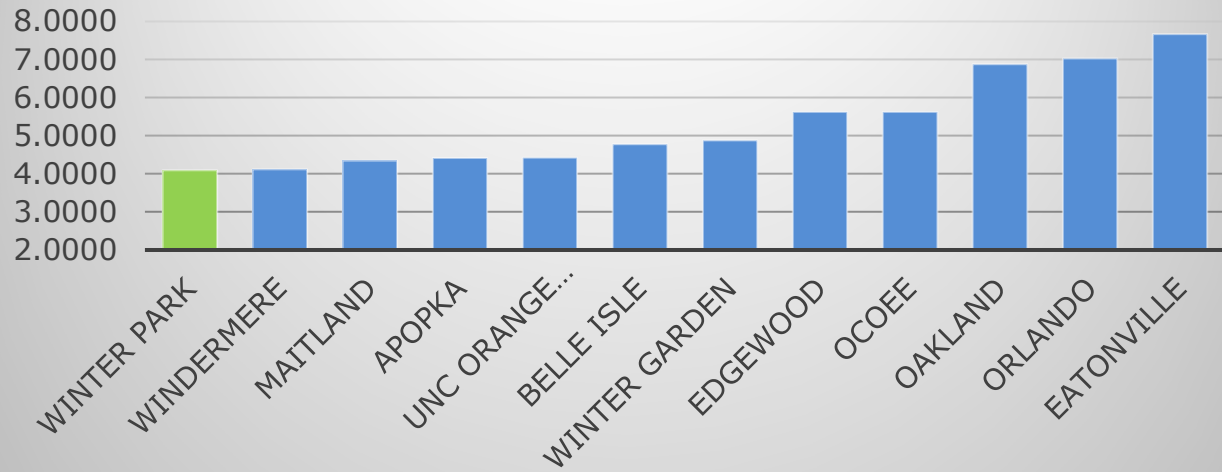
go to the schools and 27% to Orange County. Below is a graph outlining how property taxes are levied and utilized.

Millage Rate Allocation by Jurisdiction Adopted 2019

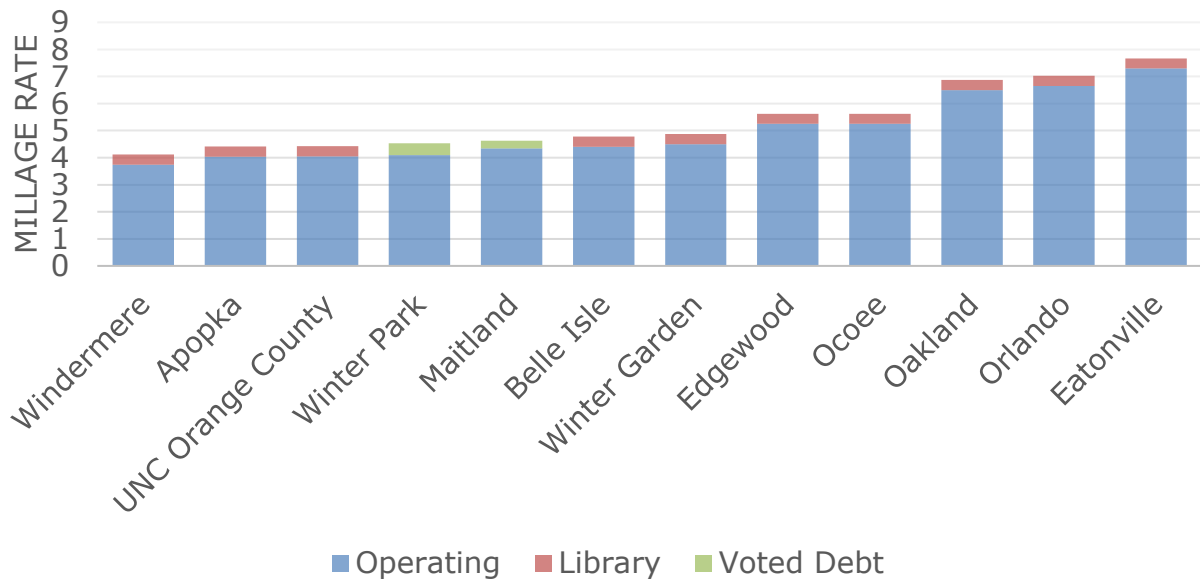


The graph below shows how Winter Park's millage rate compares to other jurisdictions within Orange County. Maitland and Winter Park both support their own libraries out of operating millage so the millage cost of participating in Orange County's library system is added to the other jurisdictions for comparison. Assuming no change in operating millage rates, Winter Park ranks as the lowest overall rate for any major jurisdiction in Orange County. When comparing Winter Park and including voted debt service, Winter Park ranks 4th lowest overall. The voted debt service for the city is for debt-funded projects approved by the voters. The largest portion of debt service is to fund the construction of the new library and events center.

2019 Orange County Operating Millage Comparison (Exclude Debt Service & Includes Library Millage)



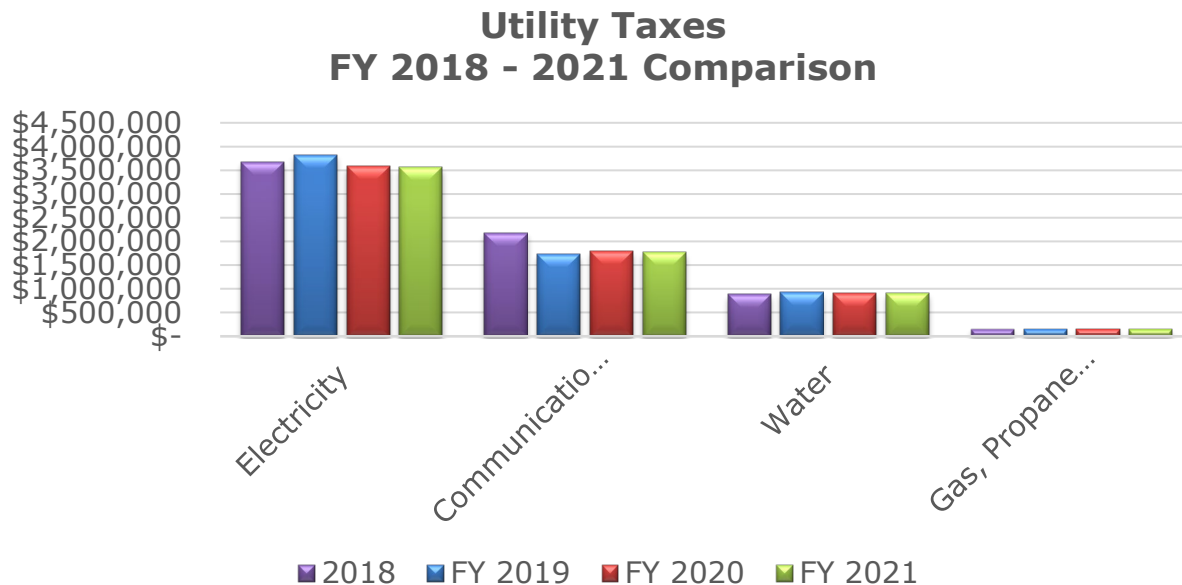
MILLAGE COMPARISONS ORANGE COUNTY 2019 (OPERATING, LIBRARY, DEBT SERVICE)



UTILITY TAXES

This revenue category includes utility taxes on electricity, water, gas, fuel oil, communications, and propane gas and is the fourth largest contributor to General

Fund revenues at 11% of the estimated total. Projections of these revenues were based on historical revenues and may be updated when estimates are provided by the state. Total utility tax revenue is expected to decline slightly at just under 1%. Decreases are due to expected softening in electric utility taxes from the decreases in the overall size of a customer's average utility bill from lower fuel rates. Communication services taxes have been a source of recent decline in revenues but seem to be flattening, and barring any update from the state, are expected to only decline 1%. This tax has declined overall in the last 5 years due in-part to the reduction of land lines and bundling of non-taxable with taxable services by providers. The future growth expectation for utility taxes (absent future rate increases) is that this revenue source will continue to experience no growth as energy conservation limits utility tax revenue increases and no particular driver seen boosting the communications services tax. The chart below demonstrates the portion of utility taxes provided by each source.



Electric Utility Tax

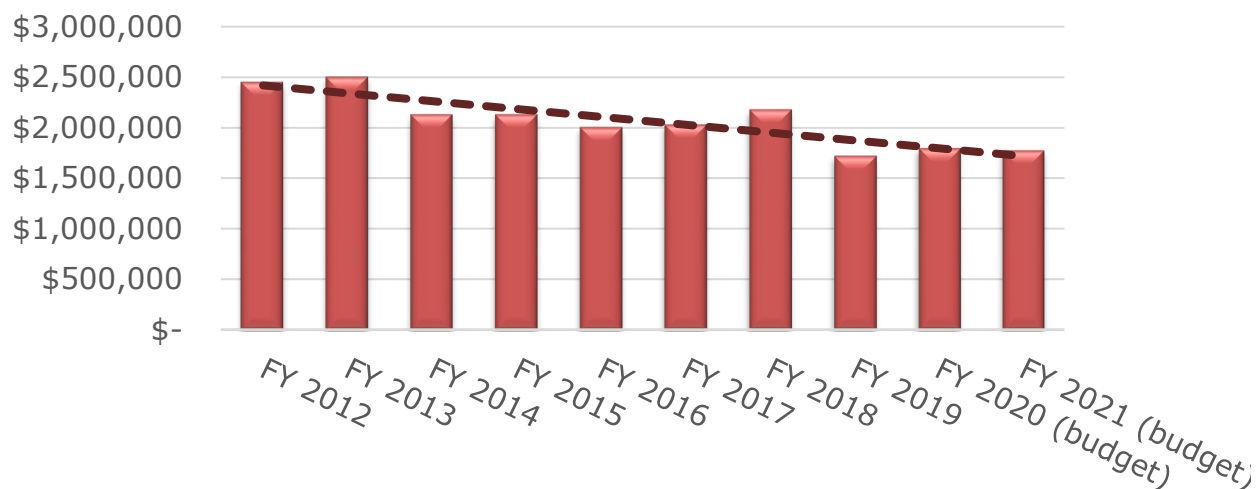
The electric utility tax is the largest utility tax. Projections were based on historical usage by customer class and proposed rates for October 1, 2020 for customers inside the city's electric service territory. Revenues from customers served by Duke Energy and Orlando Utilities Commission were estimated based on historical collections. Electric Utility tax revenue is a fairly stable source with little opportunity for any upside. This revenue source will be down this year because of the new bulk power rates that are much lower and reduce overall billing. Because utility taxes are based on the total gross billing, reductions to total billing will reduce this revenue source. Though the economy has been strong in recent years, conservation technology put into new buildings is substantially more efficient and constrains growth. The newly remodeled Publix Grocery locations, even though they are larger, are using 1/3 less

electricity than in prior years. The City Hall remodel and replacement of the AC unit has brought similar results. In modeling the Electric Utility budget, staff is factoring in a 3% decline in overall energy sales to account for uncertain demand usage by consumers coming out of a recession. In addition to the lower fuel costs, conservation, and economic concerns, the inability to grow the customer base in Winter Park, further adds to downward pressure. In the long-term, electric utility tax revenue is expected to remain fairly flat, or declining.

Communications Services Tax

Established by the state on October 1, 2001, the city's communication services tax rate is 5.72%. Revenues for this tax source were strong in 2018 but that included a settlement charge levied by the state against a cellular company. Current fiscal year collections indicate a flat trajectory for this revenue source. Until the state provided estimate is known, staff is forecasting a modest -1% decline or loss of \$20k. The long-term outlook for this revenue source is considered flat or declining for future years and is unlikely to see any growth. The slope of the trend line in this revenue source indicates that \$77k is being lost each year.

Communications Services Taxes : FY 2012 - 2021



FRANCHISE FEES

Estimated revenues from electric, gas, the Scenic Boat Tour and solid waste collection are projected to decline by \$14k (-1.6%) from budgeted FY 20. Gas and Solid Waste fees are expected to decline based on current year-to-date collections that are coming in below budget. Fees from the revenue share arrangement with the Scenic Boat Tour is expected to drop as tourism goes through a recovery over the next fiscal year. Electric franchise fees paid from other electric energy providers doing business

in the city limits are expected to rise 6.2% but this is due primarily to FY 20 budget estimates being too low. Current fiscal year collections would indicate that franchise fees for electric will be flat. Electric franchise fees from areas served by the city's electric utility are reported as revenue in the Electric Services Fund and then transferred to the General Fund. Electric franchise fees from the city's electric utility were projected based on historical usage by customer class for rates that will be in place October 1, 2020. Revenues from customers served by Duke Energy and Orlando Utilities Commission were estimated based on historical collections. Solid waste collection franchise fees were estimated based on historical billings and current rates. Future growth rates for this revenue source should be fairly flat with revenue increasing annually by inflation.

LICENSES AND PERMITS

Second only to property tax revenue, building permits have been a large source of strength in the last few fiscal years. Total building permit revenue was \$4.6 million in 2017 and \$4.0 million in 2018 and 2019. A decline in license and permit revenue had already been assumed heading into FY 20 and current collections show that the economic shutdown is having an effect on this revenue source.

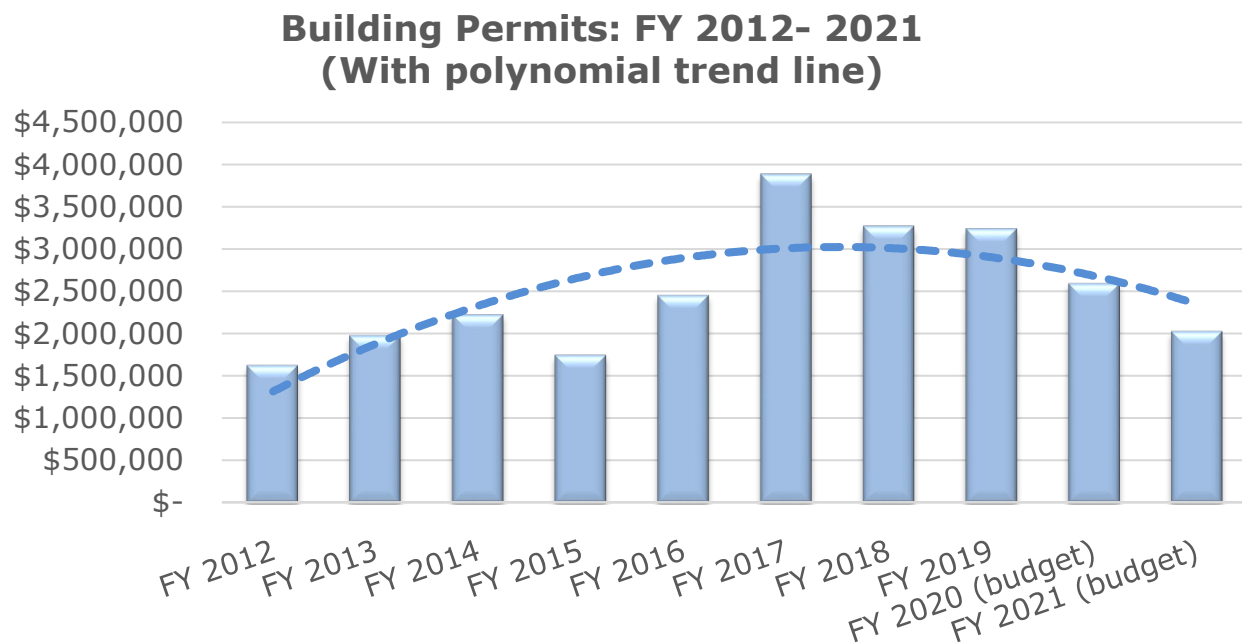
The chart below compares permitting fee revenue with the same month the prior year. March, the month in which the shutdown occurred, showed an almost 15% decline in fee revenue, while April, a full month of shutdown, showed an almost 40% drop.

Date	Issued #	% change Issued	Fees	% change Fees
Feb-19	617		193,579.00	
Feb-20	620	0.5%	285,472.41	47.5%
Mar-19	646		710,441.61	
Mar-20	651	0.8%	605,269.27	-14.8%
Apr-19	629		210,403.89	
Apr-20	462	-26.6%	128,857.79	-38.8%

As discussed in last year's budget, when the real estate market makes a trend turn, it turns quickly and significantly. With uncertainty in the economy, it is likely that major projects and spending projects will be delayed. Major projects such as the Lawrence Center redevelopment, activity at Ravaudage, Alford Inn expansion, and many other projects along the 17/92 corridor and downtown core, may not be occurring in the near future and will hurt this revenue source.

In the last recession, building and permit fees started dropping significantly in advance of 2009. In 2007 permitting fees dropped 25%, by the following year that total change was now 43%, and in three years they lost 63% from their previous peak. It took ten years to get back to that previous peak. Current reports from Associated General Contractors show that 28% of projects were cancelled in March

2020. As the last recession started as a real estate crisis, it seems reasonable that there was significant loss in permit revenue. As this current recession was caused by an outside shock, the question of how it slowly bleeds into the real estate sector will color future collections for this volatile revenue. The current budget is accounting for a 20% reduction in building and permitting fees in FY21.



FINES & FORFEITURE

Based upon current year actuals and economic outlook, the budget for fines and forfeiture revenues is expected to decrease significantly by \$130k or 9.2% from last year's budget. The majority of this revenue source come from red light traffic camera revenues that are shared with the state. As tourism and traffic are expected to be lower due to the pandemic recovery, this will reduce traffic violations.

Year	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Budget 2021
Fines & Forfeitures	1,242,855	1,252,775	1,329,142	1,397,330	1,414,449	1,284,915

INTERGOVERNMENTAL REVENUES

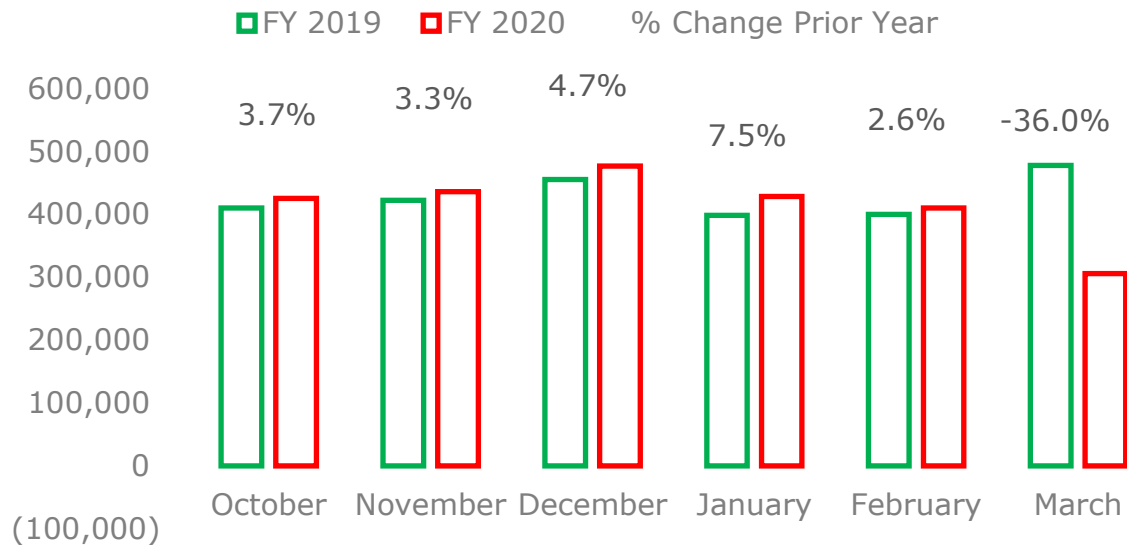
Estimated revenues from the Federal, State, and other local governments amount to \$6.9 million, a decrease of 19.4%, or \$1.7 million. The three largest categories of intergovernmental revenues include the half-cent sales tax (\$4 million), municipal revenue sharing (\$1.2 million), and local option gas tax (\$1 million).

Half-Cent Sales Tax

Sales tax distributions are classified as Intergovernmental Revenues and are divided primarily based on population and overall consumer spending county-wide. In recent years, with the economic boom, sales tax has been a strong source of revenue. The economic shutdown which has now caused a recession, has changed all that. As Americans stayed home, the savings rate skyrocketed and consumer spending evaporated overnight. Year-over-year comparisons going into the shutdown, were stronger than ever, however sales tax results for March have been received and show a 36% drop. It is likely that April will drop 60% - 70% from the prior year. As this revenue source has a two-month delay on receipt, it will be difficult to evaluate the full damage until budget season has largely passed. State revenue estimates will not be out until late July or early August, so staff is taking a conservative estimate at FY 21 collections, showing a 23% drop. To give an indication of how severe this is, half-cent sales tax declined by about 12% in the worst single year drop in 2009. It took six years to get back to the previous peak. More than any other revenue source, this is likely to be the greatest source of weakness as Central Florida's tourist supported economy is likely to have an even slower recovery period as declines in international travel and amusement park visits, take their toll.

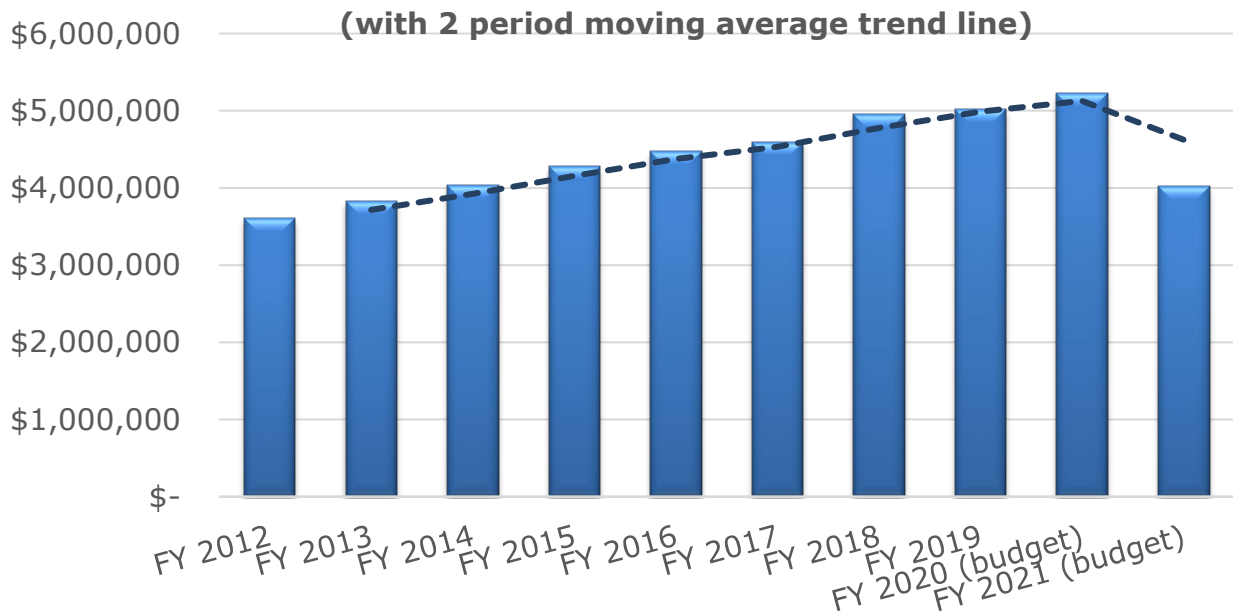
While long-term growth in sales tax averages about 2 – 3% annually, FY 21 will show a big drop and then is likely to have a relief bounce in FY 22, before returning to the norm. The below graph shows month-over-month comparisons for the current fiscal year to the prior one, and indicates that growth is flattening.

Half Cent Sales Tax Revenue Comparison Oct - Mar Comparison FY 19 to FY 20



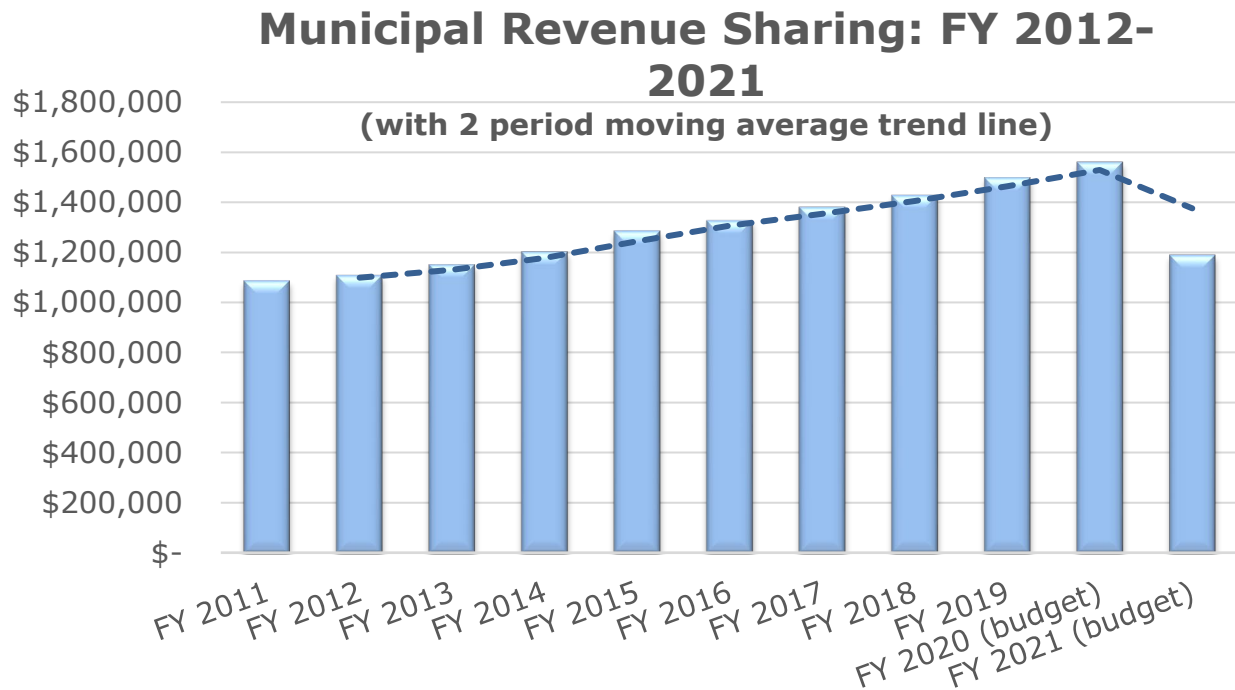
The following graph shows overall half-cent sales tax revenue over the last ten years.

Half Cent Sales Tax Revenue: FY 2012 - 2021



State Revenue Sharing

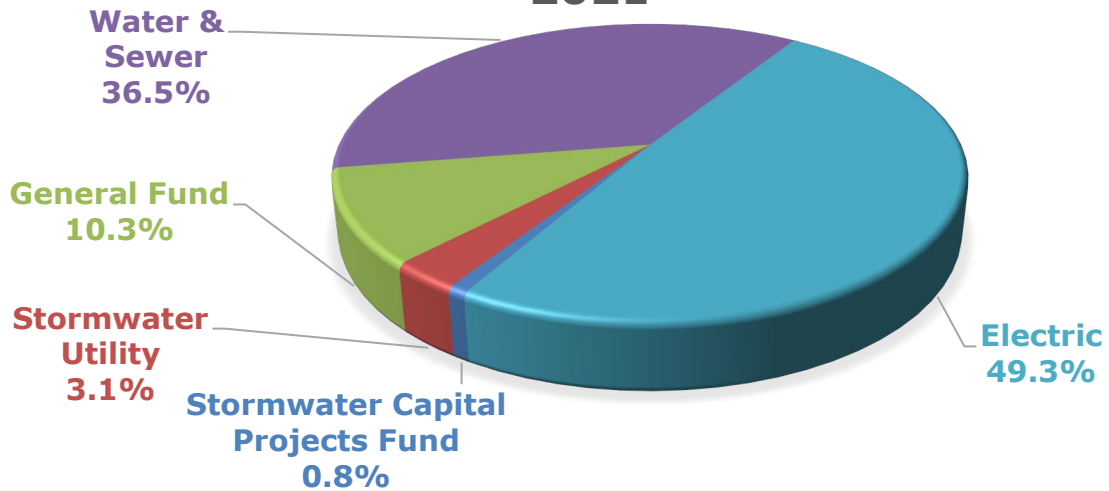
State Revenue Sharing is estimated by the state each year and for budget planning purposes, it is expected to track closely with the half-cent sales tax. It is comprised primarily of two revenue sources, the 8th Cent Motor Fuel Tax and Sales Tax and, to a much lesser extent, the State alternative fuel user decal fee collections. Past revenue growth rates have been in the high 3% to low 4% range, however with the decline in consumer spending and reduced driving, this source of funding is likely to struggle. For FY 21 total revenues are expected to decline 24% to \$1.2 million.



CHARGES FOR SERVICES

Charges for services represent revenues generated from provided city services such as utility bill payments, stormwater fees, garbage, recreational programs, etc. Estimated charges for services citywide are expected to reach approximately \$88.7 million in FY 21 (excluding internal funds), with Electric and Water & Sewer service making up 86% of total billing.

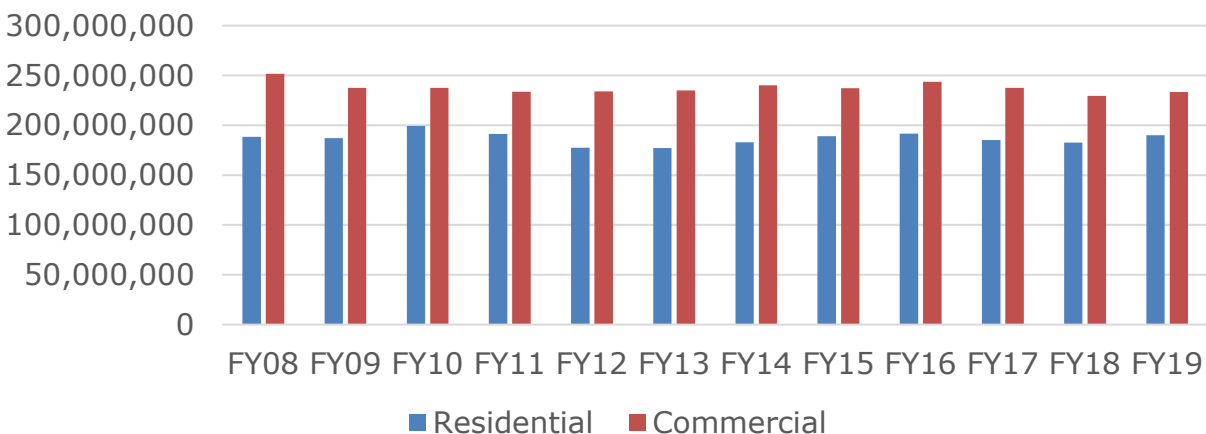
CITY-WIDE CHARGES FOR SERVICES FY 2021



Electric Utility Charges for Services

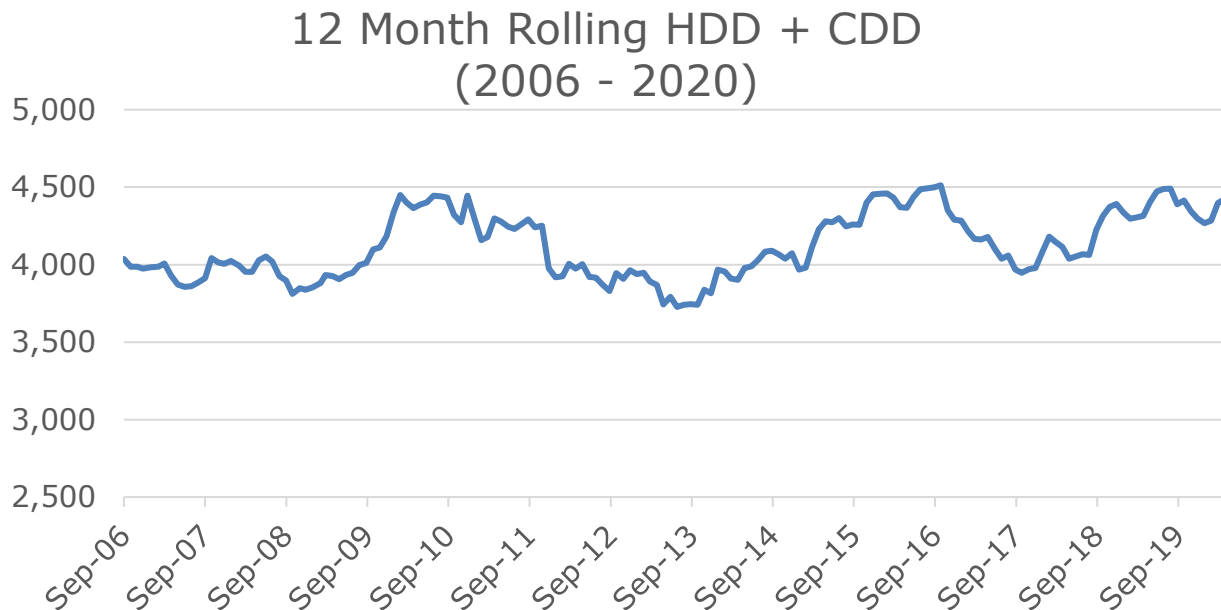
Electric energy sales have been in a long slow decline over time as better conservation technologies and efficient systems require less power to operate. In 2008 total Commercial customer sales were 252 million kWh. By 2019 they were 7% lower at 233 million kWh. Residential sales have stayed more consistent and are largely unchanged over the last twelve years, going from 188 million kWh to 190 million kWh.

Commercial & Residential kWh Energy Sales Comparison (12 yr history)

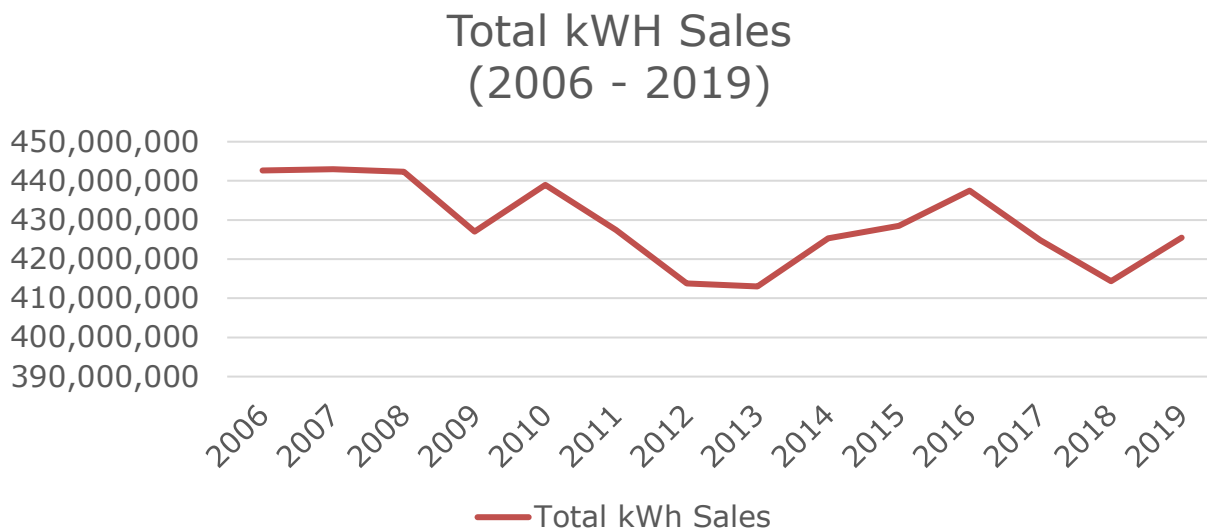


More than any other factor, the changes in weather are directly correlated to total energy sales in the utility. When weather is moderate and the number of days that

customers run either the heat or cooling functions of their units, revenues decline. When weather is more extreme, and there are more days where customers run their units, revenues will grow. These days are called heating degree days (HDD) and cooling degree days (CDD). Times of more extreme weather rotates through cycles as can be seen from the graph below. Currently the utility seems to be taking advantage of a heightened time of extreme weather which has had a positive effect on the last couple years' revenues.



As can be seen in the following graph, total energy sales follow very closely with changes in HDD and CDD with low points in sales during FY 12, 13, & 18.

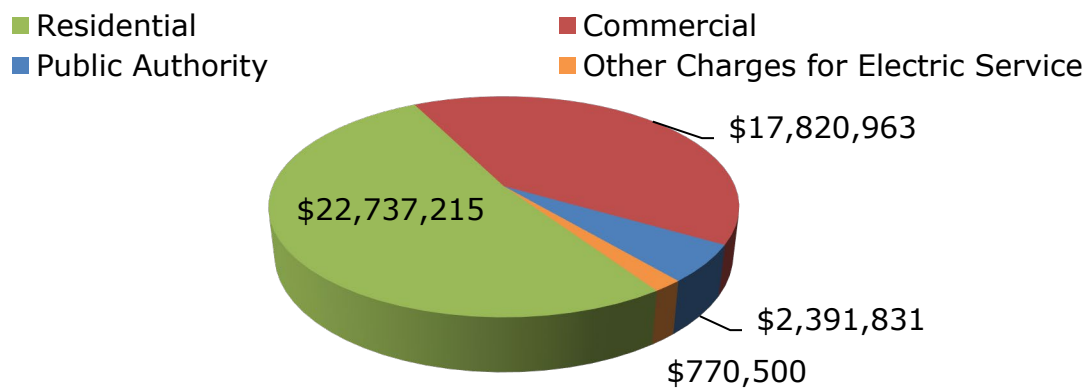


While changing weather already makes forecasting energy sales difficult, the effect of the pandemic, global shutdown, and recession recovery on customer behavior will be hard to predict. In the last recession of 2009, the worst drop in residential sales occurred in the 12 months ended January, with a drop of 4.6%. For commercial, that drop was 6.8% in the 12 months ended in August. Currently, the monthly sales data for April 2020 shows resilience to any shutdown effect with monthly sales higher than the previous year. However, the warmer weather could certainly skew those results and data will continue to be monitored.

For budget planning purposes, FY 20 sales were estimated at 420 million kWh. As of April 2020, the 12-month rolling total sales are at a healthy 426 million kWh. For FY 21, it is assumed that residential sales will stay largely unchanged as more people may continue to stay at home and increasing energy demand, while commercial sales are expected to undergo a similar downturn as the last recession. Assuming that commercial sales fall by an equivalent of their previous record decline of 7% and that residential stays flat, total kWh sold for FY 21 are estimated to be 407 million kWh. This would represent a 3% decline over the current year budget and mark the lowest observed sales the utility has ever had. While energy sales are not showing any adverse effect from the shutdown at the time of writing, it is best believed that taking a conservative estimate toward sales in an uncertain year, is prudent.

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

Projected Electric Charges for Services FY 2020



While all this news seems negative, it is ironic that this year may be the best performing year for the utility due to the lower cost structure of the new bulk power deal, now fully in effect. The Florida Municipal Power Authority (FMPA) has provided

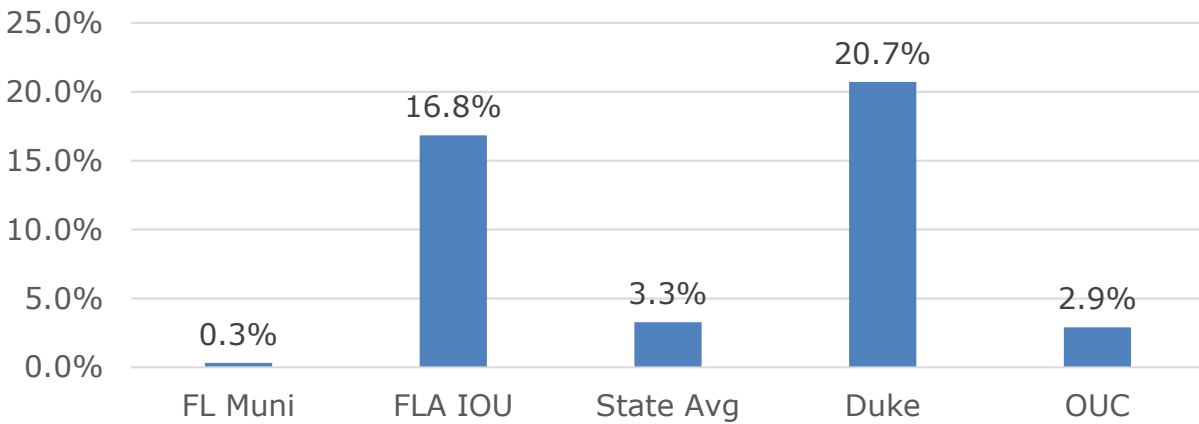
Winter Park an exceptional 7-year all requirements power supply agreement that reduces fuel and non-fuel costs to the ratepayer. This significant deal has eliminated the need to raise rates and has afforded expansions in capital spending on electric undergrounding and other needed infrastructure improvements. Staff estimates savings of almost \$5 million in FY 21 wholesale power costs, which include fuel, non-fuel, and transmission line costs. This drops energy costs by 20% and frees up significant cash flow.

The utility ended the last fiscal year (2019) with negative \$4.2 million in its cash position. A large source of this decline was due to timing of reimbursement from hurricane claims and the undergrounding work with FDOT on W. Fairbanks Avenue, but the utility's cash position has long been a concern of the bond rating agencies in their periodic reviews. This year's budget will expand spending on the undergrounding effort to \$5 million annually, while investing in new smart meters, and solar sustainability improvements at city facilities, while also adding back over \$2 million in cash contingency. Staff estimates that with these changes, the utility will be in a positive cash position by the end of the fiscal year, excluding any occurrence of hurricanes or further deterioration in the economy.

As discussed in previous budget years, and endorsed by the Utility Advisory Board, staff had been making rate increases to the fixed side of the revenue model as the majority of expenses are fixed cost, but the majority of revenues depend upon variable sales based on kWh usage. This means that the utility must recoup its fixed cost obligations through variable sales that are sensitive to weather and conservation. With adjustments made in the last few years, the Winter Park Electric Utility has one of the highest customer charges (fixed charge) of any municipal utility. While this is where the industry needs to head to be sustainable, because of the favorable cost structure and surplus cash flow anticipated, staff is not recommending any changes to rates.

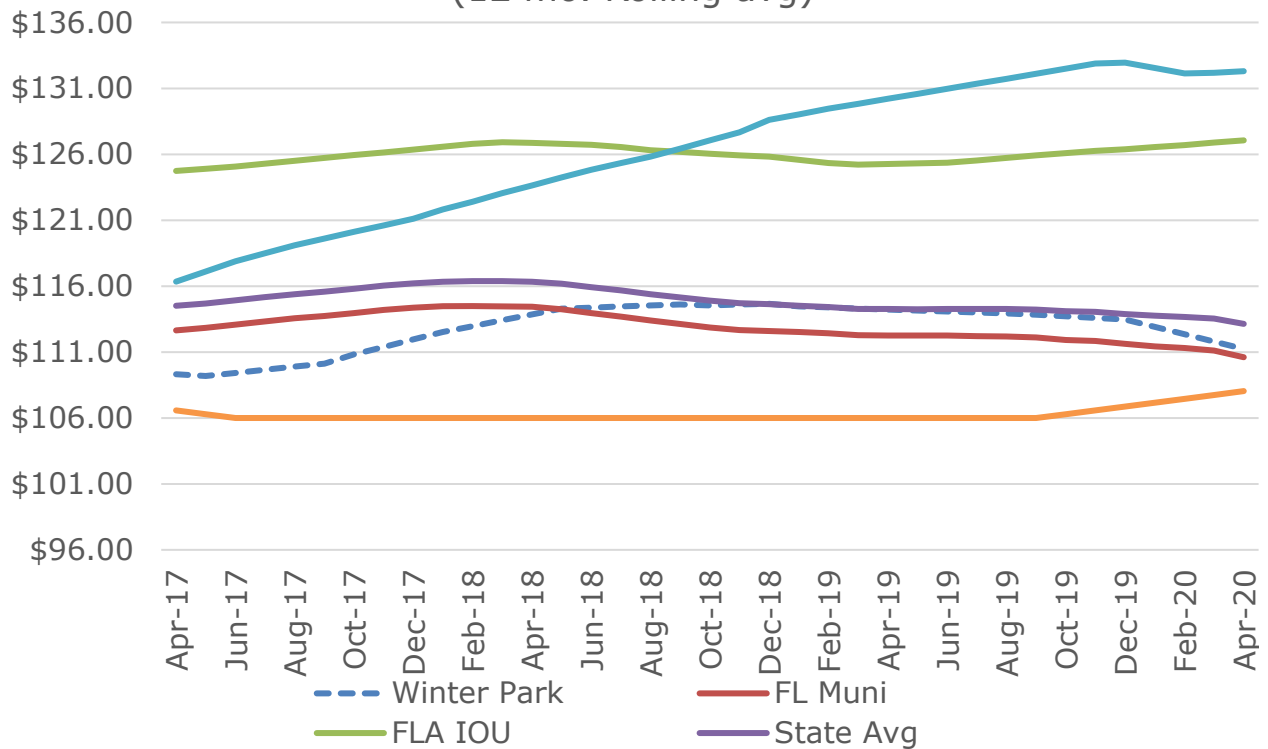
In addition to generating record cash flow, the Electric Utility is doing it with rates far less than the competition. Electric ratepayers in Winter Park currently have rates on par with the other municipal utilities, and 3.3% better than the state average. Compared to the predecessor utility that used to serve Winter Park, Duke Energy, rates are now a significant 21% better as of records on April 2020. In addition, OUC has long been the low rate leader, and now Winter Park is even lower by 2.9%. On a 12-month rolling average basis, OUC is still lower than Winter Park, however the rate curve is starting to increase. The following graphs show the current billed rates as of April 2020 and the 12-month rolling averages.

Peer Utility Rate Premiums Compared to Winter Park (April 2020)



Over the longer term, Winter Park rates have been consistently below most of the market. The following graph shows rolling 12 month comparisons which differ from the snapshot of rates as of April 2020.

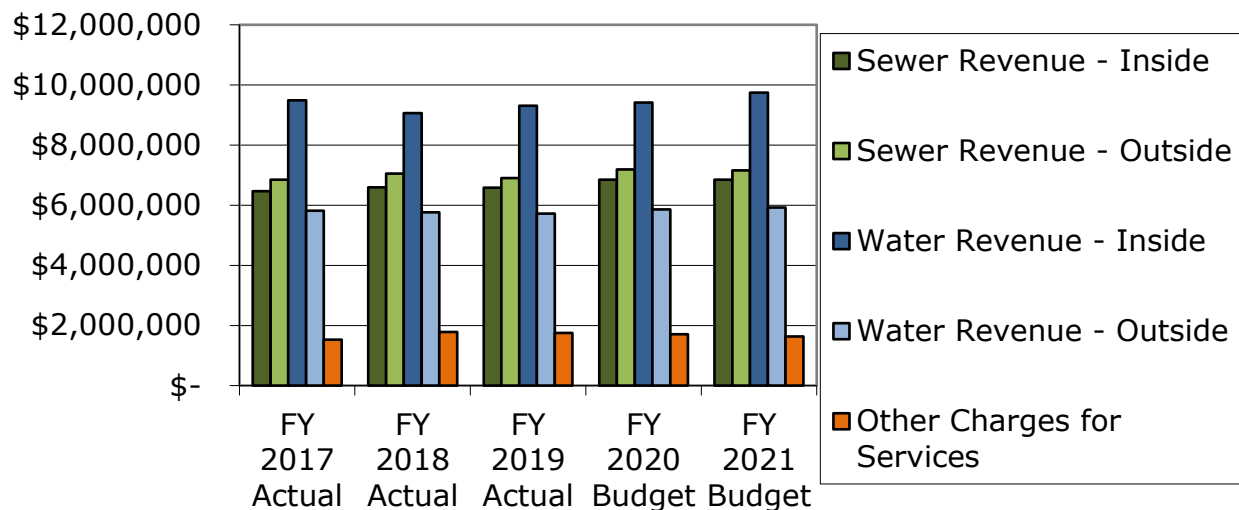
Rate Comparisons 1,000 kWh Residential Consumer (12 mo. Rolling avg)



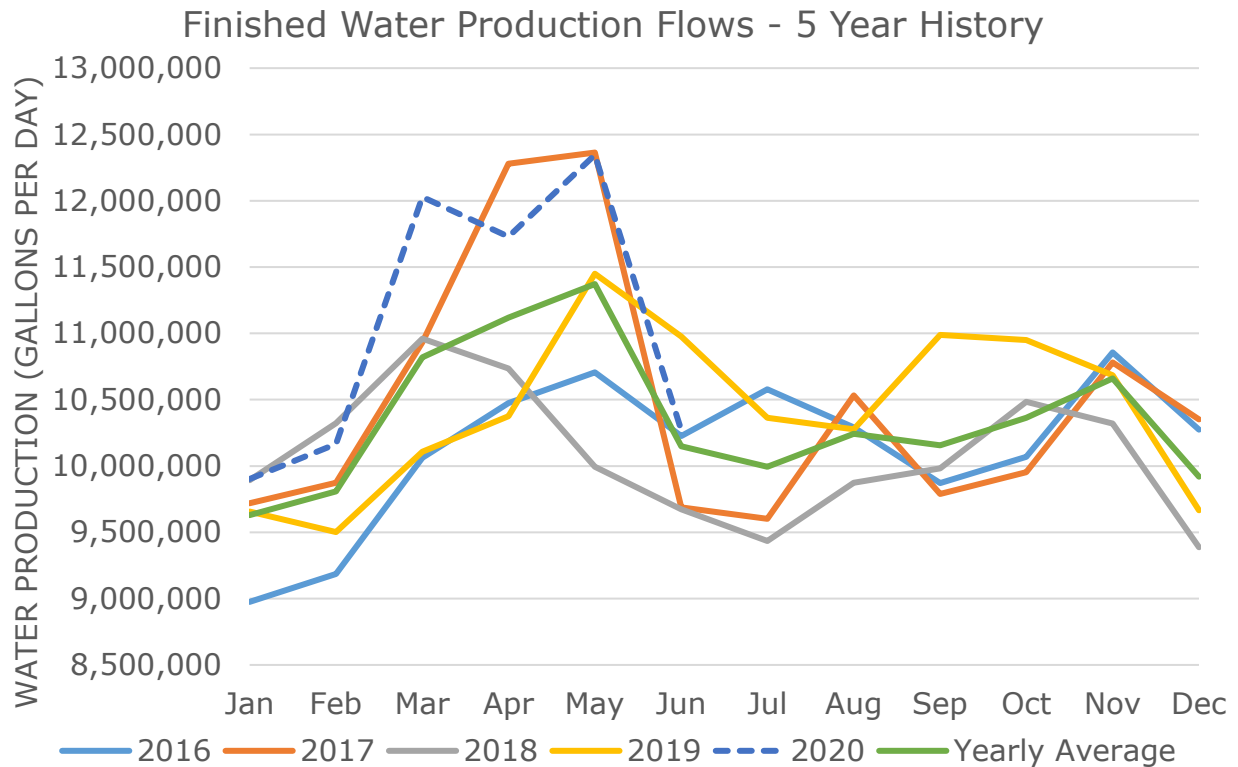
Water & Sewer Charges for Services

Charges for services is the revenue category that primarily makes up the bulk of the Water and Sewer Utility revenues. These revenues have fluctuated year-over-year but have remained relatively flat. The annualized rate of change from FY 2017 to FY 2021 is 0.9%. This reflects the overall reality that is being seen in the industry, where revenue growth is fairly flat or negative, due to conservation, greater efficiency standards in building construction, variances in weather, and limited growth in the consumer base. Absent annual indexed increases matched to the Public Service Commission (PSC) rate, the utility would have seen a decline in revenues for FY 21. Overall charges for services are expected to increase 1% from \$31 million in FY20 to \$31.3 million in FY21.

Water and Sewer Charges for Services: 5 Year Trend



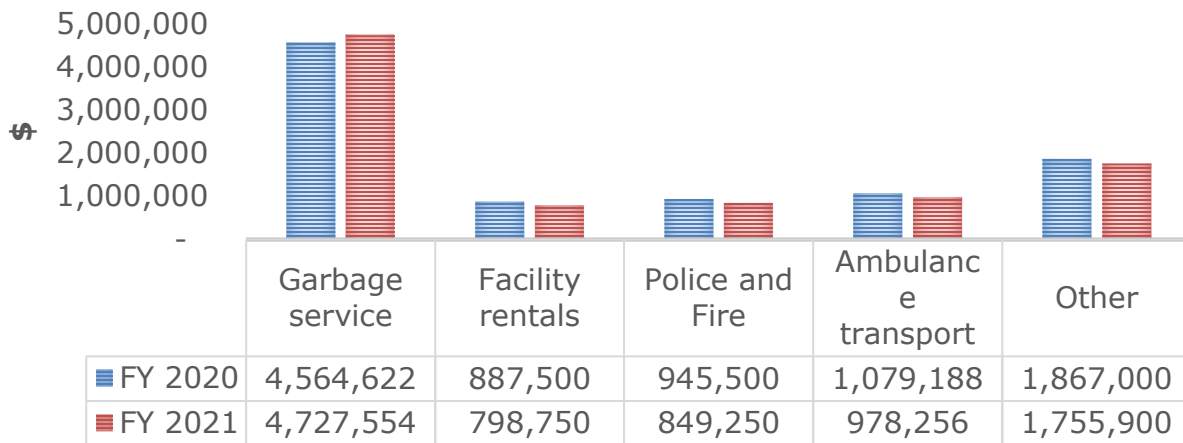
Currently the economic shutdown does not appear to be affecting utility water production. The following graph shows water production for the current calendar year and compares it with flows from the prior four years. Currently production is above average and seems to be following a similar trend from 2017. As there does not appear to be a significant effect, total water sales are expected to largely remain unaffected by the recession.



General Fund Charges for Services

General Fund charges for services are estimated to fall 2.5% from \$9.3 million to \$9.1 million. Garbage services are expected to rise 3.6% and are structured to keep pace with solid waste service expenses. Facility Rentals will decline by 10% as special events, gatherings, and parties, may remain subdued due to fears related to the pandemic. Police & Fire Services will decline 10%, largely associated with declines in fire inspection fee revenue from expected slowdowns in the construction industry. Ambulance transport revenues are also expected to decline (-9.4%) as the pandemic has reduced calls for emergency transport. The Other category includes items like program fees paid for activities at the community center, recreational fields, or other facilities, and is expected to decline by 6%.

FY 20 - FY 21 COMPARISON OF GENERAL FUND CHARGES FOR SERVICES



Overall, charges for services were estimated based on historical experience and estimates of future decline on sales from the recession.

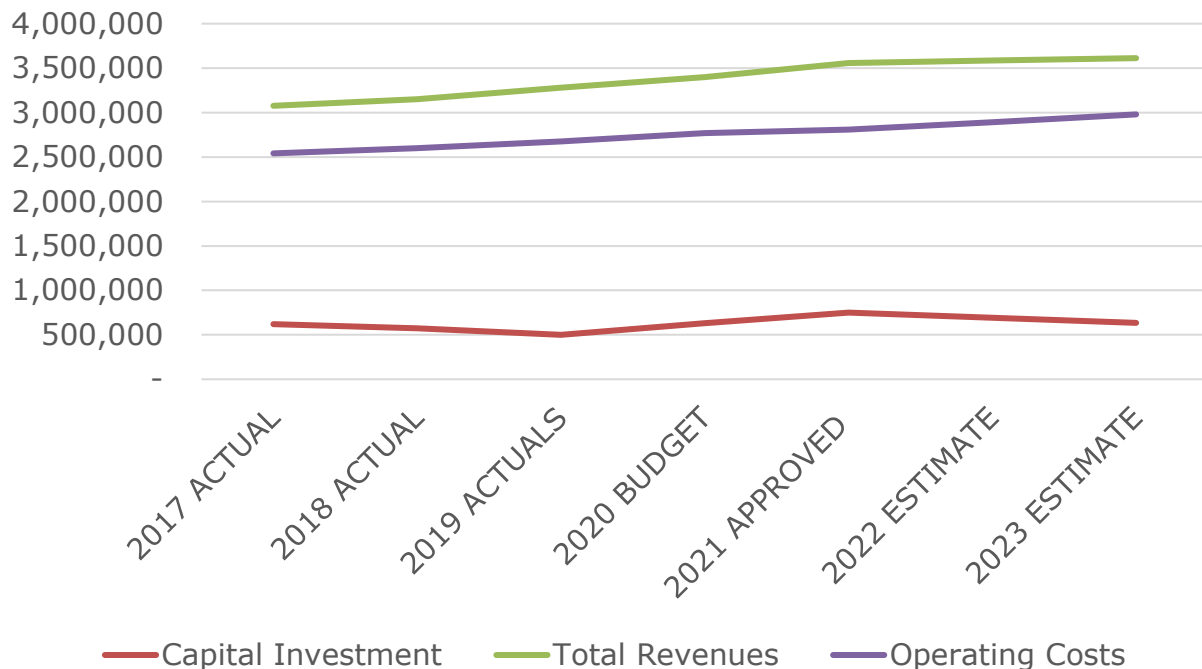
Stormwater Charges for Services

Stormwater utility fees provide funding to treat stormwater runoff, control flooding and to maintain and improve the quality of the lakes in the city. The fee is based on the impervious surface area on an owner's property and the fee per equivalent residential unit remains at \$11.56 per month in FY 2020. This places Winter Park at the 14th highest in the state out of 152 stormwater utilities.



The Stormwater Utility Fee is expected to generate \$3.6 million in FY 21 with \$750k allocated to capital improvements and \$2.9 million used to fund the stormwater and lakes operations and maintenance throughout the city. This is a substantial increase over prior years and is due to an audit review currently underway throughout the service area. As stormwater revenue is generated from impervious coverage, a review of every parcel in the city is showing that some sites need to have an adjustment made to the monthly fee. The current effort being performed by GIS services in the IT Department, involves manually mapping each parcel's impervious coverage and building footprint in the city. By October 1st, the city expects to have all parcels completed. Implementing the audit will have some difficulties as commercial properties with multiple customer accounts will need to undergo a revised proration formula. As the fee is part of a customer's utility bill, any time a store goes vacant, the utility does not receive the stormwater revenue owed until a new tenant takes occupancy. For this reason, many utilities have switched to placing the stormwater fee on the tax bill, making it the responsibility of the property owner to pay in full annually, and then divide among the tenants. While this is a much more efficient and fair method for collection, it may cause some short-term inability for property owners to pass through to tenants. Despite the additional revenue from the audit being allocated to increased capital investment, the fact that revenues typically only grow around 1% annually, will cause some capital constriction in future years and would necessitate cuts to planned spending, or an increase in rates.

Stormwater Revenue History & Forecast

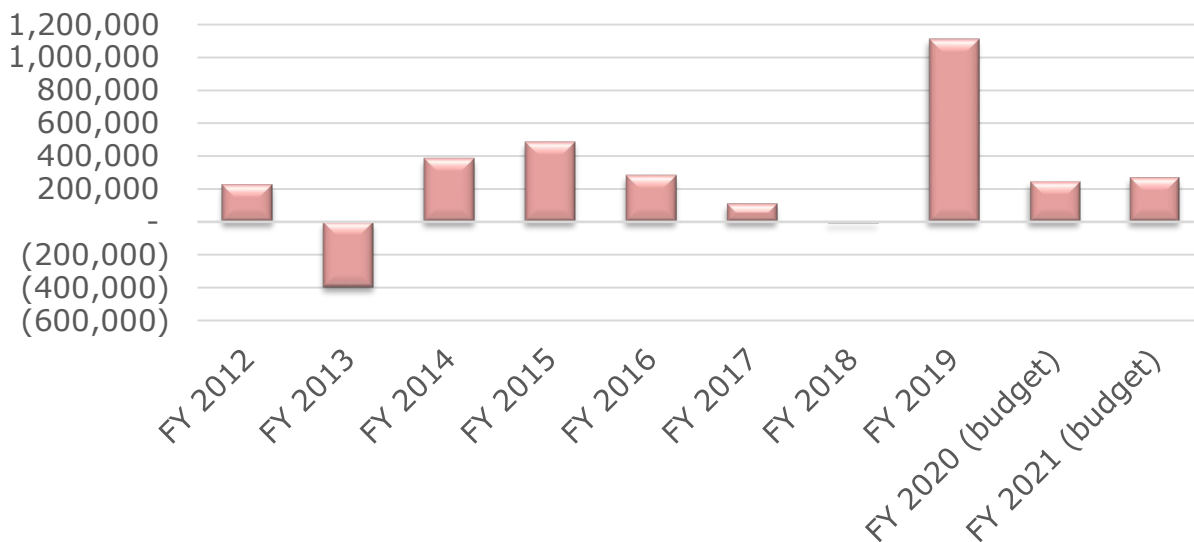


INVESTMENT EARNINGS

Other Revenue (-1.1% General Fund) consists primarily of investment earnings from the city's investment portfolio. Funds are conscientiously being invested to earn a fair return on the city's resources within the investing guideline restraints allowed. Unlike a personal retirement or stock account that may invest in numerous investment options of varying degrees of risk, the city has a local investment policy adopted by the Commission that mirrors the state statutes and covers three priorities for public funds. The primary objective of the investment activities is the safety and preservation of city funds. Second, the investment strategy will provide sufficient liquidity to meet the city's operating, payroll and capital requirements. Third, funds will be invested to maximize the return on the portfolio while minimizing investment risk. This primarily means that the city invests in treasury securities and federal agency instruments of short to intermediate terms. The city typically experiences about a 1.3% annual investment yield on its portfolio.

As can be seen in the chart below, investment earnings have fluctuated widely based on interest rates and changes in the fair value of investments. The surprise drop in interest rates in FY 19 caused a significant increase in the city's investment portfolio value. As rates drop, the value of higher rate notes increases as they become more desirable. Despite this seeming paper gain, it is only on paper, and would only be realized if the investment holdings were sold. As investments must be "marked-to-market" reflecting the current value of the bond if sold now, investment earnings reflected on the books may now overstate revenues in any given year as in almost all cases the city will hold all bond investments until maturity and not liquidate below the par value.

Investment Earnings: FY 2012 - 2021



It is extremely difficult to speak confidently about potential revenue growth in investments due to the sensitivity to rate policy of the city's investments. Due to the likelihood that rates will stay low or even go negative, the city is anticipating greater valuation of the portfolio.

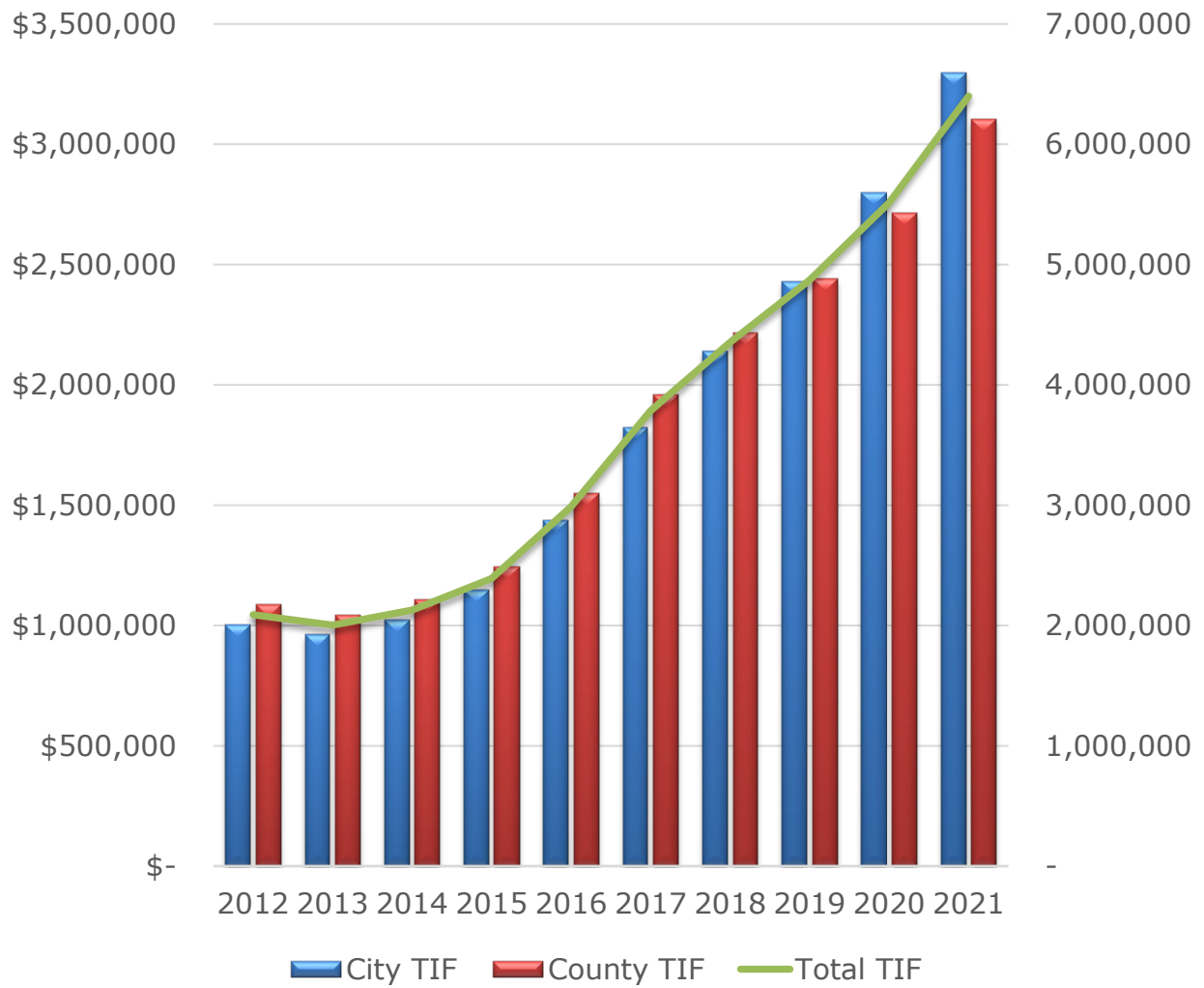
TRANSFERS

The majority of General Fund transfers come from the Water and Sewer Enterprise Fund as a return on investment and the electric franchise fee equivalent from the Electric Services Fund. Total transfers in the budget amount to \$5.1 million, representing 8.6% of total revenues, and are expected to decline 5% from last year. This revenue source will continue to be constrained by revenue stagnation in the Electric and Water Utilities.

COMMUNITY REDEVELOPMENT AGENCY

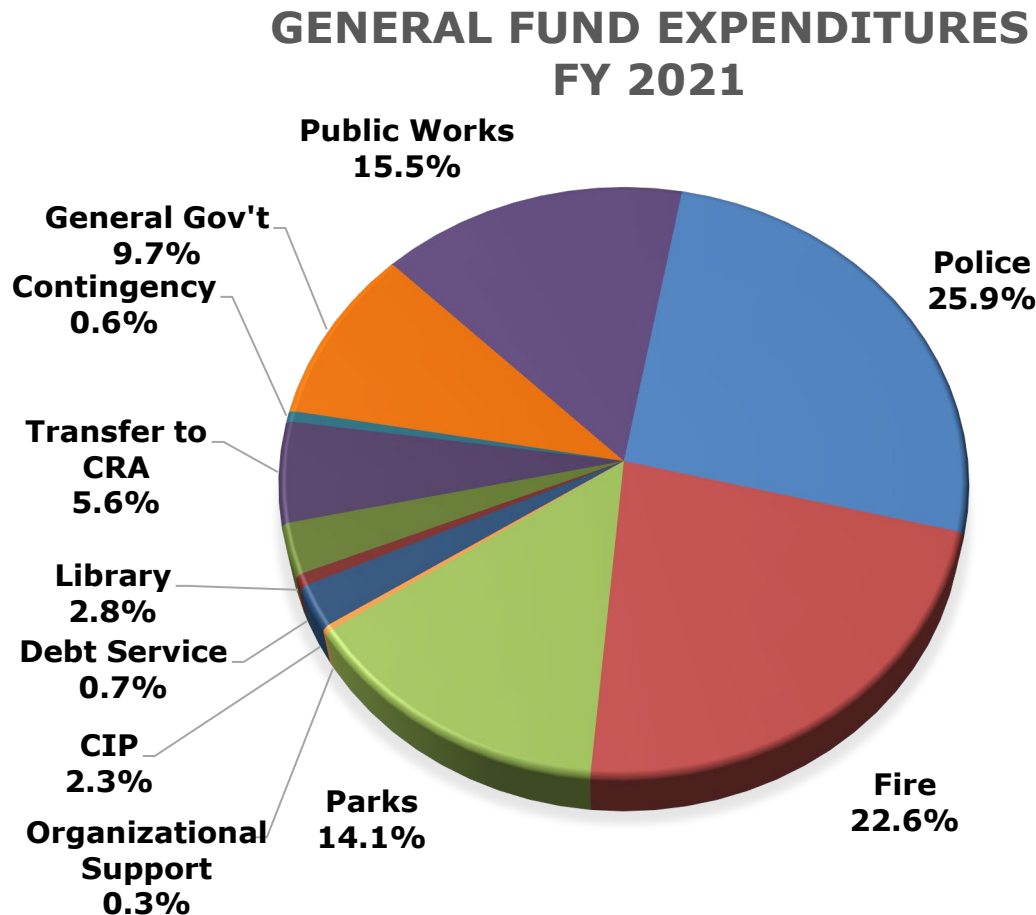
The CRA will again post significant growth in TIF revenue, increasing over 14% from the previous year. CRAs receive their revenue as contributions from both the city and county calculated off the property tax growth from the base year in which the CRA was established. The city and county then contribute 95% of the tax increment funding (TIF) total to the CRA as calculated by their respective millage rates. The Winter Park CRA's base year taxable value was set at \$263 million in 1994 (then revised in 1999). Today the taxable value totals \$1.112 billion, a 322% increase and is one of the great financial success stories for Winter Park. In FY 21, the county will contribute \$3.1 million of increment funding that would otherwise go to county general fund use and Winter Park will contribute \$3.3 million which is reflected as a transfer expense in the General Fund. Total TIF funding will equal about \$6.4 million. These numbers take into account that the CRA will have to rebate a portion of TIF received from the county due to thresholds in the original agreement. The CRA receives 95% of all increment value up to \$2 million, 70% of any amount between \$2 – 3 million, and 50% of any amount above \$3 million. This will cause a diminishing return curve for future TIF revenue growth and the CRA expects to rebate \$472k.

CRA Tax Increment Revenue



Expenditures

The discussion below highlights the overall allocation of General Fund Expenditures including personal services, operating, and capital. General Fund expenditures total \$59.4 million, a decline of 2.25%.



As shown in the chart above, just under 50 percent of the General Fund budget is expended for Public Safety services related to Police and Fire. Support for the city's numerous parks and recreation facilities make up 14% and Public Works support for city infrastructure at 16%. At just under 10%, General Government encompasses all other city operations including management, finance, information technology, building and planning, communications, and administrative services. With the growing value of the CRA area within the city, the transfer to the fund has increased and as funding is expended for capital projects, this transfer could be viewed as a capital spending increase. Funding for Capital Projects in the city's CIP makes up 2.3%, support for the city's Library at 2.8%, and contingency at 0.6%. There is no contingency in the General Fund budget as the city has met its goal of having 30% of reoccurring expenses in reserve. Debt service costs have remained flat. Organizational support represents funds from the General Fund contributed to the

city-wide pool of monies that go towards non-profit partners in the city. This year the total pool from the quarter point of gross revenues the major funds will total approximately \$340k in funding.

PERSONAL SERVICES

City-wide salaries and benefits are expected to remain flat at less than a 1% increase. Total wages grew by only 0.3% overall, which is due to a reduction in the amount of potential merit pay increase an employee can receive as well as partial freezes on the hiring of some positions until economic circumstances improve. Reductions in part-time costs were driven primarily by the elimination of some positions as well as reductions in spending on part-time inspector services in the Building Department. Overtime wages are expected to decrease as past budgets have been higher than actual expenditures, and special pay will increase due to certification and service based pay incentives offered to police officers. Benefits city-wide will similarly grow at a subdued 1.5%, where decreases in pension contributions (-2.5%) will offset increases in healthcare (+4%). As the city is self-insured for health insurance, it is able to take advantage of a lower cost structure and a healthcare claim reserve to act as a buffer against any significant impact the pandemic may have on claims. The city is setting aside \$6.5 million for potential claims, has over \$3 million in reserve, and a maximum one-year payout limit of \$7.8 million.

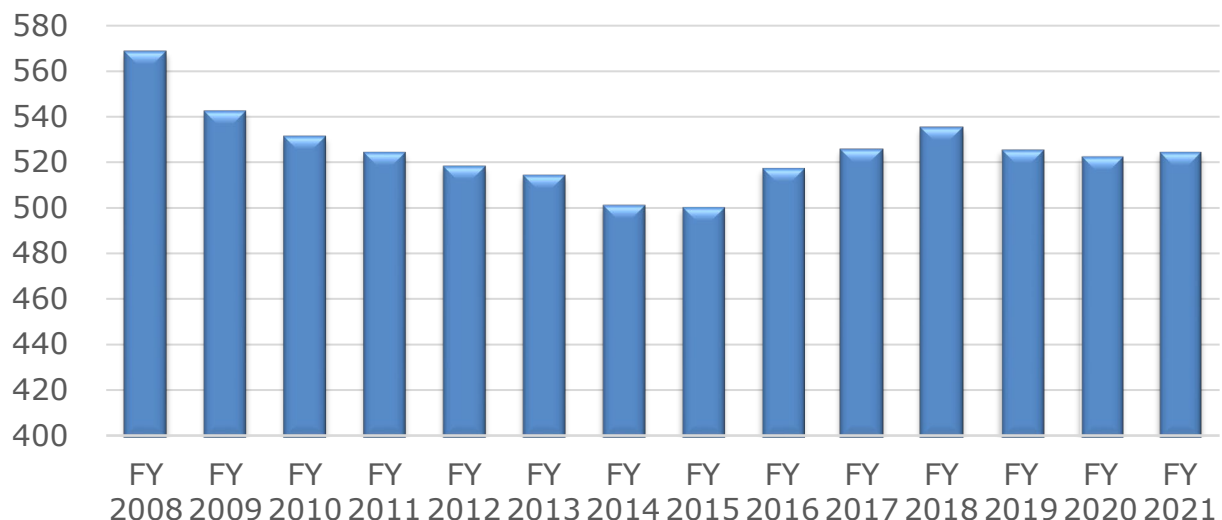
Other Wages is made up primarily of Public Safety related pay, which includes incentives and pass through pay for contracted Police and Fire services. Pension costs include general employee retirement plans as well as Police and Fire pensions. Other Benefits includes workers comp, AD&D, life insurance,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

City-Wide Wages & Benefits (values in thousands)	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	\$ change	% change
Wages	33,091	33,706	35,602	35,718	116	0.3%
Regular Wages	29,474	30,198	31,296	31,620	325	1.0%
Part Time Wages	778	781	1,037	940	(97)	-9.3%
Overtime Wages	2,095	1,897	2,324	2,140	(184)	-7.9%
Other Wages	744	830	945	1,017	72	7.6%
Benefits	14,380	14,908	15,875	16,106	231	1.5%

City-Wide Wages & Benefits (values in thousands)	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	\$ change	% change
Group Healthcare	5,594	5,779	5,909	6,143	234	4.0%
Pension & Retirement	5,524	5,826	6,721	6,555	(166)	-2.5%
Other Benefits	3,262	3,303	3,245	3,408	163	5.0%
Totals	47,472	48,614	51,477	51,823	347	0.7%

The following chart reflects authorized positions for the past 14 years and FY21 budget year. The increase in FY16 is when the Electric Utility operations were brought in-house and 17 positions were added. In FY18, Tennis Center operations were brought in-house. In FY19, Facilities service was privatized and in FY20, mowing services were contracted out. This represents an 8% decrease in employment count since 2008 and correcting for bringing services in-house, represents no change from the employee count low set in 2015.

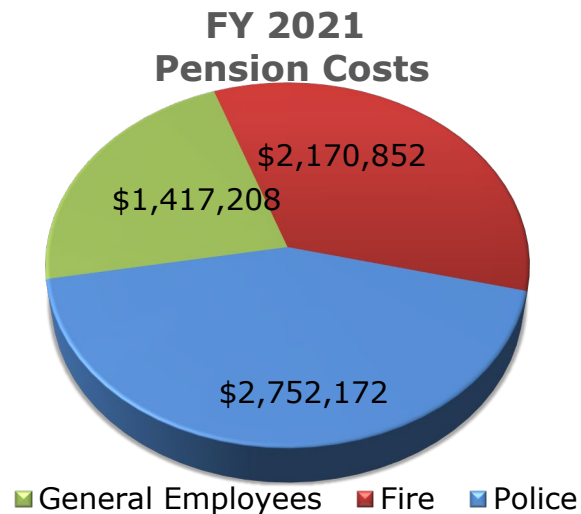
Number of Full-Time Permanent Employees (Includes Electric, Water, Stormwater, CRA)



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

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

Police and fire service employees are covered by defined benefit pension plans. The following chart breaks out 2020 pension costs.



OPERATING EXPENSES

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

Table 1- 5 year Operating Expenditure Trends (Excludes internal service funds)

Fund	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ change	% change
General Fund	17,244,029	18,449,829	20,841,978	20,880,760	20,187,893	(692,867)	-3.8%
Stormwater Utility Fund	1,070,321	1,111,996	1,124,225	1,152,610	1,158,543	5,933	0.5%
CRA	693,852	664,459	651,410	788,577	971,071	182,494	27.5%

Fund	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ change	% change
Water & Sewer Fund	5,039,023	5,085,543	5,834,571	5,673,936	5,763,509	89,573	1.8%
Electric Service Fund	33,184,346	32,939,201	31,504,855	28,344,922	24,201,000	(4,143,922)	-12.6%

Operating costs in the General Fund declined by almost \$700k or 4%. The largest single drop was \$751k in contracted services with the single largest contributor being the operations of Facility Maintenance returning to a hybrid model where janitorial services and some trades work are still outsourced, but the management and some routine work were brought back in-house. The net effect of the change was budget neutral as the contracted services funding that was reduced was allocated to wages and to building repair funds. To balance the budget, the city also reduced their allocation transfer for equipment and vehicle replacement which reduced operational costs by over \$300k. This is a short term solution to a fiscally constrained budget year made possible by adequate funding allocated in prior years to ensure that city keeps its fleet in good working order. If the economic downturn is sustained, reducing these transfers could eventually require the city to adjust its replacement schedule, keeping older vehicles and equipment longer than it ordinarily would. This budget also removes the \$42k for the support of having a federal lobbyist but maintains funding at the state level. General reductions to operating budgets, including a little over \$100k in reductions to travel and training budgets, also helped lower overall planned spending. Major increases included reallocated funding for building repair as part of the Facilities Maintenance reorganization (\$256k), cost inflation on the solid waste services contract with Waste Pro (\$120k), and software maintenance costs primarily associated with updating Microsoft licensing (\$90k).

The Stormwater Utility Fund will remain unchanged with minor cost increases to repair and maintenance and chemicals purchases, outweighed by a \$68k reduction in equipment and vehicle replacement transfers.

The Community Redevelopment Agency operating expenses will increase by 27% or 182k. This is due to expanded funding proposed for affordable housing initiatives at \$200k per year, a \$60k increase, and refunding of the Business Façade Matching Grant program (\$100k). CRA staff will work with the CRA Advisory Board on developing an affordable and workforce housing strategy and the façade program support will assist Winter Park businesses as they recover from the recession. To-date the city has completed over 150 rehabilitation projects for single-family homeowners and over 50 façade improvements for CRA businesses with a 12:1 match ratio on private/public funds invested.

Water and Sewer Fund operating costs will increase slightly by 1.8% in FY 21. Primarily the allocation of funding for water meter replacement (\$300k), software

maintenance on new analytical systems to advance smart meter opportunities (\$62k), and contractual services spending (\$80k), will be offset by lower costs for equipment, chemicals, credit card fees, utilities, and transfers for equipment and vehicle replacement. Interlocal agreements governing the cost sharing of wastewater treatment is not included in the operating figure above but will represent a \$573k increase in cost. This is another significant increase (+10%) and reflects higher than anticipated spending on future capital obligations at some of the shared wastewater facilities.

Operating costs in the Electric Services Fund will decrease \$4.1 million or 13%. This operating cost reduction is due to the new bulk power agreement, which lowers the fuel and non-fuel and transmission costs of wholesale power supply (-\$4.8 million). This has allowed the budget for the utility to make a number of positive improvements including acceleration and implementation of smart meters (\$460k), as well as expanding undergrounding funding by over a half million, making solar improvements (\$500k), and adding to cash balance (\$2.1 million). These capital and contingency items are discussed in further detail throughout the Transmittal Letter, Budget Highlights, and 5-Year CIP portions of this document.

CAPITAL OUTLAY

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

General Fund:

\$12,000 Parks: Replacement of Farmers' Market refrigerator and freezer.

\$10,000 Parks: Replacement of fitness equipment at the Community Center to include upright bikes and treadmill.

\$10,000 Parks: Riding floor scrubber to clean the 25,000 square feet of Community Center floor space. Was previously earmarked in last year's budget but lost due to recession budget reductions.

\$8,000 Fire: Replacement of aged extrication equipment as part of an Assistance to Firefighters grant.

Water and Sewer Fund:

\$97,000 Construction Services: Replacement of pipe bursting equipment that was deferred from last year's budget due to budget constraints.

\$85,000 Water Distribution: Replacement of line stop equipment that was deferred from last year's budget due to budget constraints.

\$10,000 Water Distribution: Air power system for the hydrant truck to provide a power source for air powered tools.

\$5,000 Water Distribution: Portable unit for testing large water meters in the field.

Electric Services Fund:

\$300,000 Electric Street Lighting: capital repair and replacement.

\$80,000 Electric Street Lighting: new decorative street lighting.

Fleet Service Fund:

\$60,079 to install a degrease/ car wash bay that was deferred from last year's budget due to budget constraints.

Equipment Replacement Fund:

\$1.33 million for the capital replacement reserve of vehicles and equipment, at the end of its useful life. The long term replacement needs for budget smoothing would require \$1.85 million annually, however all necessary vehicle replacements for FY 21 are provided for with this funding.

CAPITAL PROJECTS

Capital Projects total \$18.2 million for the FY21 budget, a \$5 million decrease over the prior year budget, and are explained in detail in the Capital Improvement Plan (CIP) portion of this document. Capital projects are accounted for in the Community Redevelopment Fund, General Capital Projects Fund, Stormwater Capital Projects Fund, Water & Sewer Fund, and Electric Services Fund. A selection of major capital projects are highlighted below:

General capital projects funded include:

\$711,627 for pavement resurfacing and brick road repairs.

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

\$385,000 for information technology infrastructure upgrades including cybersecurity, wireless systems and site security improvements.

\$350,000 for Cemetery Improvements which will complete funding of the columbarium for Pineywood and design funding for work at Palm Cemetery.

\$335,000 from the General Fund for major parks maintenance items which include sport facility, playground, park, and minor infrastructure improvements.

\$300,000 for planned replacement of pavement, sidewalk, bikepath, and curbs.

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

\$175,000 towards the Fire Safety Equipment Fund. Funds will be allocated each year and go towards the purchase of major, necessary equipment. Funding in FY 21 will go towards completing an upgrade to the station alerting system.

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

\$75,000 to replace athletic field and tennis court lighting.

CRA capital project funded include:

\$4.5 million towards the relocation of the post office and acquisition of the post office property to expand Central Park.

\$300,000 to make improvements to Shady Park.

\$100,000 for CRA Infrastructure Improvements.

\$40,000 for small scale CIP improvements.

Stormwater capital projects funded include:

\$375,000 for Kings Way Outfall improvements.

\$250,000 for drainage improvements.

\$125,000 towards North Lakemont Seminole ditch piping.

Water and Sewer Fund capital projects funded include:

\$687,791 for the city's share of capital improvements at the Ironbridge wastewater treatment facility in Orlando.

\$533,000 for expanded costs related to upgrading utilities as part of the Richard Crotty Parkway work with Orange County.

\$476,000 for capital improvements to the city's Water and Wastewater treatment plants.

\$350,000 to replace sub-standard water mains.

\$325,000 for rehabilitation of defective sewer mains.

\$50,000 to rehabilitate sewer manholes.

Electric Services Fund capital projects funded include:

\$5,000,000 to underground electric utility lines. This is an expansion of funding made possible by savings from the new bulk power deal.

\$1,203,600 million for annual routine capital improvements to the distribution system.

\$500,000 estimated funding to build an awning with solar array at the Operations compound to enhance sustainability improvements at city sites and provide weather protection for the utility's heavy equipment and vehicles.

DEBT SERVICE

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

General Obligation Debt Service for FY 2019-2020 totals \$2.8 million. This amount covers the principal and interest necessary to make payments on the city's General Obligation Bonds, Series 2011 (\$814k) and the 2017 & 2020 library bonds (\$1.95 million).

General Obligation Bonds, Series 2017 & 2020 covers the debt service for the \$30 million in authorized bonds for the new Library & Events Center that was approved by a voter referendum. These bonds are supported by an added voter debt service adjustment to the millage rate, with the FY 2021 debt service payment totaling approximately \$1.95 million.

Debt service for the Community Redevelopment Agency (CRA) includes \$1.5 million for debt service on loans outstanding as of September 30, 2020 for the Community Center and various capital improvement projects. Final debt service payment is due in 2026.

The Orange Avenue Refunding Revenue Note, Series 2012A will have total debt service payments of \$151k and are payable from special assessments from owners of property adjacent to the improvement area. The Park Avenue Refunding Improvement Revenue Note, Series 2012B is partially supported by assessments on adjacent property owners as well as funding from the city. Total debt service will be \$250k in FY 21.

Annual debt service on the Trane air conditioning and lighting loan is \$197k. Paying agent fees on all debt was estimated at \$2,000 and is reflected in the fund summaries.

Issues outstanding in the Water and Sewer Fund are the Series 2011, 2017 and 2020 Water & Sewer Revenue Bonds. Total debt service for principal and interest on these bond issues is \$3.1 million. The 2011 bonds mature in 2022. The 2009 bonds were refinanced to become the 2017 bonds. The old 2009 bonds were issued to refund a

portion of the 2004 bonds with fixed rate debt and provide funding for an automated meter reading system and additional funding for improvements at the Iron Bridge Regional Wastewater Treatment Facility. The 2020 bonds refinanced the 2010 bonds which were issued to refund the remaining 2004 bonds and provide \$3,000,000 in funding for the extension of sewer service on Fairbanks Avenue from 17-92 to I-4. The 2011 bonds were issued to refund the portion of the 2002 bonds maturing after December 2012. Other costs associated with these bond issues include \$3,000 in paying agent fees.

Issues outstanding in the Electric Services Fund are the Series 2010, 2014 and 2014A, 2016, and 2019 Revenue Bonds. Total debt service for principal and interest on these bonds is \$4.7 million. The original 2005A and 2005B bonds were issued to finance the acquisition of the electric distribution system in most of the city and necessary improvements to establish it as a stand-alone distribution system. The 2009A and 2009B bonds were issued to refund a portion of the 2005A and 2005B bonds with fixed rate debt. The 2010 bonds were issued to refund the remaining 2005B bonds that were outstanding in December 2010. The 2014 and 2014A bonds refunded an additional portion of the 2005A bonds at a fixed rate. The 2016 bonds refunded the prior 2007 series bonds which were issued to fund the undergrounding of certain major feeder utility lines, the electric portion of an automated meter reading system and to refund the series 2005 Revenue Anticipation Note. The new 2019 bonds were a refunding of the old 2009 bonds. The city also maintains a line of credit with SunTrust and the annual fee to have this line of credit available is \$20,000.

ORGANIZATIONAL SUPPORT

The city supports several nonprofit organizations serving the greater Orlando area that make the community a better place to live and provide a direct benefit specific to the Winter Park community. The City Commission utilizes a funding methodology to determine the pool of resources available for outside organizational support. As part of the annual budget process one-quarter of one percent (0.25%) of gross revenues of the General Fund, Electric Fund, and Water Utility are designated for organizational support. The total estimated funding pool for next fiscal year will total \$340,000. A number of organizations that receive support from the city have executed contractual agreements with benchmarks to ensure that public funds are utilized to achieve desired goals and remain accountable to the citizens. Due to revenue constraints, some reductions in traditional funding support have been proposed. Planned funding for organizations is listed below:

Winter Park Public Library - \$1,657,004 (Traditionally the city has increased support by 3% each year however due to funding constraints, no increase in funding is proposed.

Doctor Philips Performing Arts Center - \$100,000

Mead Botanical Gardens - \$80,750

Winter Park Historical Association - \$76,000

United Arts - \$17,000

Winter Park Day Nursery - \$33,250

Blue Bamboo Inc. - \$9,500

Polasek Museum - \$21,850

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

Heritage Center - \$40,000

Enzian Theatre - \$7,000

Welbourne Nursery - \$33,250

Winter Park Playhouse - \$40,000

Depugh Nursing Home - \$20,000

CONTINGENCY

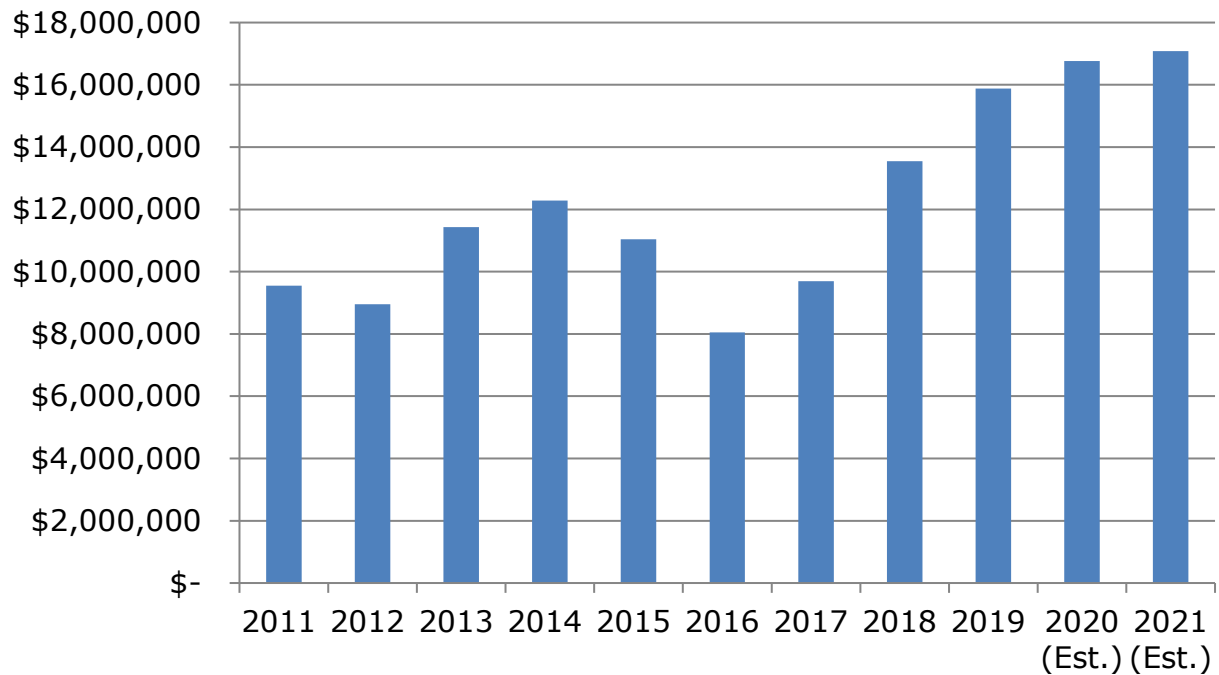
No contingency, beyond the placeholder amount for commuter rail, has been set aside in the General Fund as the city has finally reached its goal of achieving unencumbered reserves that total 30% of reoccurring annual operating expenses. This has been achieved through consistent fiscal discipline that kept operating budgets under control over the last decade as well as prudent use of funds for special purposes by the City Commission. In 2007, total reserves stood at \$1.7 million, now they are ten times at \$17 million.

The city's budget policy stipulates that the budget will set aside one-half of one percent in contingency. That number would be just under \$300k. In light of the reduced revenue outlook due to the recession, the set-aside for commuter rail can serve in this capacity.

It is difficult to estimate where the unencumbered fund balance will be at the end of FY 21. In FY 20, the city set aside almost \$1 million in contingency funding, which is now being used as a safety cushion against expected declines in revenue collections. If those funds are needed to offset losses, year-end balances will fall from \$17.6 million to \$16.8 million, or 29% of reoccurring operating costs. With just the \$350k in commuter rail carve-out potentially added to reserves in FY 21, the balance will stay fairly consistent with FY 20 year-end total, assuming no further deterioration in the economic outlook.

The chart below assumes that contingency will be utilized in FY 20 to offset budget losses and shows unencumbered fund reserves at just under \$17 million. If revenues recover or if state estimates for next year are more bullish, the ability to add back contingency may be possible. For FY 21, it is assumed that the \$350k will be added to reserves, putting total unencumbered fund balance at \$17.1 million. Further discussion on fund balance can be found in the Cash Reserves section of this document.

Unassigned General Fund Balance



Ten-Year Pro-formas

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

General Fund Pro-forma:

Property tax revenue makes up 44% of General Fund revenues and this pro-forma assumes a significant slowdown in this important revenue source. The last few years have seen 7 – 8% annual growth but going forward, estimates of 1% for growth in FY 22 & 23, and only 2% after that, will constrain General Fund spending. Ultimately, growth rates are expected to climb back up to about 4% annually in the latter half of the pro-forma. Other revenues that are taking a hit in FY 21 are expected to have a relief bounce in FY 22 before flattening out as well, assuming that the path to economic growth will likely be a long slog. Sales taxes will come back 12% and building permits by 10%. Other revenue sources will remain flat or show subdued growth. As state revenue estimates will not be available until after presentation of this budget, there may need to be adjustments made regarding outlook. The millage rate assessed for property tax purposes is assumed to remain constant over the 10-year period. Franchise fee and Utility tax revenues are estimated at their long-term average (2.6%).

Personnel cost increases (1.8%) will continue to be constrained in FY 22 as they are in the currently proposed budget. This likely means that adding new positions and filling vacant positions will continue to be closely scrutinized. After FY 23, some relief is expected and personnel inflation should return to its normal annual rate of 3%. Health insurance costs have been estimated at 7% annually as the city has had success in managing costs, though the effect of the pandemic on claims remains to be seen. Fuel costs are currently quite low and annually the city spends about half a million on gasoline and diesel. It is expected to see some snap back from the current lows (+10%). Road and construction materials may see a decline in the next couple of years as slowing demand reduces commodity costs. For the purpose of the pro-forma, they have been kept flat. As part of balancing the budget, contributions to the fund to replace vehicles and heavy equipment was reduced by half a million. The pro-forma assumes a gradual resumption of transfers that over FY 22 and 23, will return the fund back to its long-term required level of support. Pension costs are based on the most recently completed actuarial studies completed on behalf of the city. All other operating costs appreciate at a constrained 1.5% in FY 22, demonstrating the continued need for holding down cost inflation, before gradually rising to 2% and

then a long-term average of 3.5% annually. The gearing up the new event center will also have a revenue and expense impact in FY 22 and beyond. In FY 22, a net loss on hiring positions and operating expenses is expected to outweigh early booking revenue. Then in FY 23 and beyond, the center is expected to have revenues that exceed its costs. The planned transfers for CIP spending are also expected to resume in FY 22 as deferred projects in FY 21 are pushed out. In FY 21, about \$1.4 million will go towards capital, in FY 22 – 23, that number will return to about \$2 million annually.

General Fund Findings: The near term results of the pro-forma show that the next two years will be difficult. It will be necessary to constrain both personnel and operating costs through FY 22, before gradually bringing them back to historical levels. The sensitivity of the pro-forma to changes in property tax revenue assumptions is also significant. FY 22 is currently predicted at subdued 1% growth, however just a drop to 0% would cost another quarter million and have implications on planned capital spending. The event center coming on-line in FY 22 accounts for the increase in Parks & Recreation spending, and is offset by revenues that show up in the Charges for Services line. The cash flow picture improves in FY 23 based on improving event center revenues and actuarial predictions regarding police and fire pensions. Through the mid-range of the pro-forma, revenues will stay flat in the 2% range until property tax growth begins to return in the later years. Reserves as a percentage of reoccurring operating costs should stay fairly close to the 30% goal over the life of the pro-forma assuming they are not used for any major capital projects.

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

Conclusions that can be drawn from this pro-forma are that the next two years will be difficult, followed by some limited flexibility based upon pension and event center performance. Ultimately, the natural entropy of costs often outweighing revenue growth will bear down on surplus cash flow, but overall reserves should remain solid with the city on excellent financial footing.

Water & Wastewater Pro-forma:

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

Water & Wastewater Pro-forma Findings: Use of fund balance to fulfill capital obligations associated with wastewater agreements and road projects with regional partners will help the utility to achieve short-term capital demands. However the weak long-term revenue outlook will quickly make the utility cash position increasingly worse over time as natural cost inflation outpaces revenue growth. This highlights the importance of continuing to index to the PSC rate increase index each year and to search out increasing solutions for cost efficiencies. Though 'days working capital' is expected to decline it will still remain well above the 45 day policy minimum for quite some time without intervention. Though this is above the goal, the utility is often required to participate in capital projects or capital calls for projects not in their direct control. Examples would include when the county does a road project which requires the relocation of service utilities, or when partner wastewater treatment plants need new investments in capital infrastructure. These are often \$1 million or greater obligations, and the utility does not generate that kind of free cash flow over the longer term. Without growth, the utility may have to examine the possibility of raising rates slightly higher than the PSC suggested increase in some years, but the need for that decision is some years out. Debt service coverage remains strong at approximately 2% over the long term.

Electric Services Pro-forma:

This pro-forma reflects increasing undergrounding to \$5 million annually until the project is completed in FY26. The last few years have seen cost increases and this adjustment will help to keep the schedule on track. It also assumes that the annual cost to trim trees to comply with line clearance will decrease gradually and then fall significantly once undergrounding is completed. Staff anticipates low to no growth in revenues over time however, the entire pro-forma outlook has been vastly improved by the new bulk power agreement which has lowered fuel and non-fuel costs in the utility, substantially. The full effects of the new agreement are now in place in FY 21 and the utility is able to expand capital spending and add back over \$2 million in needed cash reserves. Estimates of the future non-fuel and fuel costs have been used for the outlying years of the pro-forma and show that FY22 and beyond will provide additional benefit of about \$2 million annually. This gives the utility many potential options and ensures financial stability through the period of the electric undergrounding project. This year the utility will expand its sustainability footprint by investing \$500k in a solar awning structure to protect its investment in heavy trucks while also taking advantage of solar power. In future years, options for expanding decorative lighting, LED replacement of streetlights, accelerating undergrounding, and providing a suitable cash cushion, are all possible. As always, weather plays an enormous variable role in future revenues. Total energy sold can vary significantly and, as discussed in other parts of this document, weather and conservation is having a negative effect on current sales with the entire positive outlook in the utility coming from cost reductions on the expenditure side of the ledger.

Electric Services Findings: Cost pressures in the utility (non-fuel & transmission) are now vastly improved with the new bulk power agreement. This gives the utility six more good years to complete the undergrounding program and position itself with a restored cash position. Past consideration has also been given to using this

opportunity to explore altering the utility's rate structure as endorsed by the Utility Advisory Board, which calls for shifting cost to the fixed portion of the bill. Most utilities have high fixed costs but get most of their revenue from variable rates, which is a difficult long-term model in the face of weather variance and conservation. The Electric Utility currently enjoys rates that are better than the state average and about 20% below the regional competitor, Duke Energy.

Community Redevelopment Agency Pro-forma:

The CRA continues its strong growth this year, with TIF revenues rising over 14%. However, stormclouds are gathering and this may be the last year of solid growth for some time. This means that for the remaining life of the CRA, staff is taking a conservative estimate toward capital capacity. Identifying that real estate would begin to slow, past pro-formas had already built in a lower growth future for TIF revenue growth. Nobody could have predicted the pandemic and its effect on the real estate market is still unknown. With half of all businesses in the CRA and with 70% of all TIF revenue coming from commercial property, a downturn that effects commercial rents and values, could be especially harmful to forward projections. Right now the CRA model is predicting that there will be no growth in FY 22, followed by 1%, 2%, and a 3% gain in annual growth in the following years, before topping out at 5% in FY 27. Over the CRA's history, long-term growth rates have been at about 6% so these estimates are conservative assuming there is no collapse in real estate values, as seen in the 2009 recession.

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

CRA Findings: This CRA pro-forma will look a little different from past years, and attempts to show where the surplus funds are allocated in accordance with the 5-year CIP and remaining life of the CRA. It assumes that the 17/92 streetscape project, previously in the CIP, will be defunded and those funds will be used to help pay for the post office project. As no final date has been set with FDOT for the streetscape project funding to be required, it has then been reallocated back in the later years of FY 24 – 26. The post office relocation and acquisition of the property adjacent to Central Park is the main featured project in the first two years, costing an estimated \$7.5 million. In addition, the other major projects of \$3 million towards renovating MLK Park and putting \$8 million towards parking structures, are also included. These amounts are in keeping with what was approved by the CRA Agency. The long-term capital allocation proposed, also tries to keep some flexibility by preserving over \$6 million in surplus funding for projects. While a third of this comes from the final year of life in the CRA, each year in the pro-forma shows some funding room to allow for changes or new projects as they arise.

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

General Fund 10 Year Pro-Forma

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
ESTIMATED REVENUES:										
Taxes:										
Property Taxes	26,268,486	26,531,171	26,796,483	27,332,412	27,879,060	28,715,432	29,864,050	31,058,612	32,300,956	33,592,994
Utility Taxes	6,390,687	6,510,721	6,633,875	6,760,232	6,889,874	7,022,886	7,159,357	7,299,376	7,443,036	7,590,430
Franchise Fees	837,120	858,885	881,216	904,128	927,635	951,754	976,499	1,001,888	1,027,937	1,054,664
Licenses and Permits	2,671,394	2,894,008	2,894,008	2,918,496	2,967,961	3,040,678	3,143,604	3,327,545	3,469,378	3,642,847
Intergovernmental Revenue	6,874,480	7,516,562	7,602,012	7,678,280	7,755,575	7,890,261	8,027,698	8,167,943	8,311,054	8,457,089
Charges for Services	9,109,710	9,641,091	10,324,465	10,604,129	10,891,466	11,186,690	11,490,019	11,801,678	12,121,900	12,450,921
Fines and Forfeitures	1,284,915	1,317,038	1,349,964	1,383,713	1,418,306	1,453,763	1,490,107	1,527,360	1,565,544	1,604,683
Other Revenue	658,500	673,626	689,103	704,941	721,146	739,174	757,654	776,595	796,010	815,910
Transfers	5,117,340	5,198,368	5,282,412	5,368,804	5,457,601	5,548,464	5,641,184	5,735,803	5,832,375	5,930,953
Fund Balance	190,500	196,215	152,101	106,664	59,864	61,660	63,510	65,415	67,378	69,399
Total Estimated Revenues	59,403,132	61,337,684	62,605,640	63,761,798	64,968,487	66,610,763	68,613,682	70,762,216	72,935,567	75,209,892
		3.26%	2.07%	1.85%	1.89%	2.53%	3.01%	3.13%	3.07%	3.12%
ESTIMATED APPROPRIATIONS										
BY PROGRAM:										
General Government	6,352,753	6,478,761	6,661,564	6,864,802	7,083,008	7,332,147	7,591,657	7,862,060	8,143,915	8,437,815
Plan/Community Development	3,001,973	3,071,087	3,121,554	3,176,926	3,238,088	3,355,743	3,478,683	4,844,411	4,841,016	5,017,683
Public Works	9,769,712	10,281,971	10,502,500	10,804,312	11,154,170	11,520,433	11,901,014	12,295,986	12,705,957	13,131,567
Police	15,482,374	15,793,976	15,582,790	16,034,642	16,325,396	16,839,311	17,389,648	17,976,789	18,584,560	19,237,211
Fire	13,434,002	13,893,114	13,578,460	13,944,171	14,368,399	14,846,185	15,335,472	15,852,562	16,388,129	16,948,113
Parks & Recreation	8,554,798	9,109,146	9,622,404	9,939,408	10,288,420	10,661,048	11,050,596	11,456,885	11,880,788	12,323,230
Organizational Support	1,657,004	1,706,714	1,757,916	1,810,653	1,864,973	1,920,922	1,978,549	2,037,906	2,099,043	2,162,014
Transfers- to CRA	3,298,470	3,298,470	3,331,455	3,398,084	3,500,026	3,640,027	3,822,029	-	-	-
Transfers- to Capital Projects	1,380,000	1,999,000	2,095,000	1,670,000	1,670,000	1,703,400	1,737,468	1,772,217	1,807,662	1,843,815
Transfers- Other	563,166	342,490	200,642	200,344	205,112	210,721	212,167	218,914	207,170	212,851
Reimbursements	(4,268,671)	(4,345,507)	(4,475,872)	(4,610,148)	(4,748,453)	(4,890,907)	(5,037,634)	(4,969,534)	(5,118,620)	(5,272,179)
Non-departmental	(172,449)	(300,000)	(309,000)	(318,270)	(327,818)	(337,653)	(347,782)	(358,216)	(368,962)	(380,031)
Funding for commuter rail/contingency	350,000	-	-	-	-	-	-	-	-	-
Total Estimated Appropriations	59,403,132	61,329,223	61,669,412	62,914,924	64,621,321	66,801,377	69,111,868	68,989,980	71,170,658	73,662,091
		3.24%	0.55%	2.02%	2.71%	3.37%	3.46%	-0.18%	3.16%	3.50%
Excess Revenues (Deficit)	-	8,461	936,227	846,874	347,166	(190,614)	(498,186)	1,772,237	1,764,909	1,547,801
ESTIMATED APPROPRIATIONS										
BY CATEGORY:										
City operations	51,714,347	53,654,423	53,943,799	55,481,337	57,011,663	58,939,898	60,957,298	64,537,614	66,613,390	68,978,787
City capital maintenance	612,594	628,126	649,600	672,776	697,366	724,061	752,139	781,544	812,355	844,654
Organizational support	75,456	76,588	78,120	80,463	83,279	86,194	89,211	92,333	95,565	98,910
Transfers to other funds	33,500	34,003	34,683	35,723	36,973	38,267	39,607	40,993	42,428	43,913
Non-departmental	(172,449)	(300,000)	(309,000)	(318,270)	(327,818)	(337,653)	(347,782)	(358,216)	(368,962)	(380,031)
Commuter rail funds	350,000	-	-	-	-	-	-	-	-	-
Contingency	-	8,461	936,227	846,874	347,166	(190,614)	(498,186)	1,772,237	1,764,909	1,547,801
	52,613,448	54,101,600	55,333,429	56,798,903	57,848,629	59,260,154	60,992,286	66,866,505	68,959,685	71,134,034
Reserves	16,763,474	16,771,089	17,613,693	18,375,880	18,688,330	18,497,715	17,999,529	19,594,542	21,182,960	22,575,981
Reserves as a Percentage of Expenditures	29.1%	28.3%	29.6%	30.0%	29.7%	28.4%	26.7%	29.2%	30.5%	31.4%

Water & Wastewater Fund 10 Year Pro-Forma

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Inflows:										
Charges for services	31,304,501	31,938,765	32,585,918	33,246,225	33,919,951	34,607,373	35,308,768	36,024,423	36,754,628	37,499,679
Other	189,400	193,238	197,154	201,150	205,226	210,357	215,616	221,006	226,532	232,195
Use of excess reserves for capital	687,791	1,260,000	660,000	-	-	-	-	-	-	-
Total Inflows	32,181,692	33,392,003	33,443,072	33,447,374	34,125,178	34,817,730	35,524,385	36,245,430	36,981,159	37,731,874
Outflows:										
General administration	1,895,187	1,935,385	1,993,157	2,059,807	2,132,678	2,210,382	2,291,367	2,375,784	2,463,809	2,555,630
Operations	17,944,732	18,350,949	18,907,696	19,498,158	19,865,898	20,574,053	21,314,331	22,085,324	22,888,539	23,725,571
Principal on debt	3,310,834	3,365,000	3,620,000	3,695,000	3,770,000	3,840,000	3,915,000	3,995,000	4,070,000	4,140,000
Interest on debt	1,344,575	1,212,907	1,103,834	1,012,808	919,971	825,404	729,099	630,912	530,857	429,071
Capital improvements	2,316,541	3,257,750	2,100,000	1,635,000	1,635,000	1,465,000	1,465,000	1,465,000	1,465,000	1,465,000
Reimbursements	2,495,996	2,540,745	2,618,263	2,697,436	2,779,175	2,863,662	2,950,791	3,040,639	3,133,295	3,228,853
Transfers to other funds	2,873,827	2,884,164	2,940,634	3,007,291	3,063,028	3,136,056	3,210,898	3,288,079	3,367,704	3,449,887
Total Outflows	32,181,692	33,546,901	33,283,585	33,605,499	34,165,751	34,914,558	35,876,487	36,880,738	37,919,204	38,994,012
Net Inflow (Outflow)	-	(154,898)	159,488	(158,125)	(40,573)	(96,828)	(352,102)	(635,309)	(938,045)	(1,262,137)
Est. Working Capital	13,144,358	11,729,461	11,228,948	11,070,823	11,030,250	10,933,422	10,581,319	9,946,011	9,007,966	7,745,829
No. of Days of Working Capital	185	162	151	144	141	136	127	116	102	85
Bonds Outstanding	48,554,166	45,189,166	41,569,166	37,874,166	34,104,166	30,264,166	26,349,166	22,354,166	18,284,166	14,144,166
Debt Service Coverage	1.97	2.03	1.96	1.95	1.99	1.97	1.93	1.89	1.85	1.80

Electric Services Fund 10 Year Pro-Forma

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Electric Sales:										
Fuel	10,054,482	10,155,027	10,256,577	10,359,143	10,462,734	10,567,362	10,673,035	10,779,766	10,887,563	10,996,439
Non-Fuel	32,895,527	33,260,038	33,629,082	34,002,728	34,381,045	34,764,102	35,151,970	35,544,723	35,942,434	36,345,179
Other Operating Revenues	795,500	801,138	806,916	812,839	818,910	825,133	761,511	768,049	774,750	781,619
Investment Earnings	(30,000)	24,000	24,480	24,970	25,469	26,106	26,758	27,427	28,113	28,816
Transfers in	148,360	150,852	156,673	161,998	167,674	173,816	180,250	186,981	194,028	201,407
Total Inflows	43,863,869	44,391,054	44,873,728	45,361,677	45,855,832	46,356,518	46,793,524	47,306,946	47,826,888	48,353,460
General and Administrative	2,338,326	2,385,251	2,452,961	2,533,471	2,622,301	2,716,501	2,814,521	2,916,546	3,022,772	3,133,406
Operating Expenses	6,094,378	6,176,950	6,307,743	5,963,765	6,089,818	6,197,711	6,161,656	6,281,313	6,456,924	6,638,744
Purchased Power	18,256,059	18,739,472	19,253,432	19,800,728	20,384,423	21,007,883	21,674,806	22,389,255	23,155,694	23,979,029
Routine Capital	2,203,600	2,211,100	2,245,322	2,285,405	2,329,111	2,373,971	2,420,017	2,467,285	2,515,808	2,565,623
Principal on Debt	3,010,000	3,010,000	3,125,000	3,225,000	3,340,000	3,465,000	3,590,000	3,680,000	3,795,000	3,860,000
Interest on Debt	1,769,588	1,714,264	1,601,417	1,484,440	1,363,303	1,237,483	1,120,306	1,012,864	901,699	783,075
Total Outflows	33,671,951	34,237,037	34,985,876	35,292,809	36,128,956	36,998,550	37,781,307	38,747,263	39,847,897	40,959,877
Available Funds	10,191,918	10,154,017	9,887,852	10,068,868	9,726,876	9,357,968	9,012,218	8,559,684	7,978,992	7,393,583
Operating Transfers Out	2,533,805	2,551,393	2,575,618	2,612,588	2,637,305	2,672,773	2,709,052	2,746,548	2,785,143	2,824,899
Other Capital Projects	500,000	-	-	-	-	-	-	-	-	-
Undergrounding Power Lines	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	-	-	-	-
Reserves Surplus/Deficit	2,158,113	2,602,623	2,312,234	2,456,280	2,089,571	1,685,196	6,303,166	5,813,135	5,193,848	4,568,684
Est. Working Capital	8,160,451	10,763,074	13,075,308	15,531,588	17,621,158	19,306,354	25,609,520	31,422,655	36,616,503	41,185,188
No. of Days of Working Capital	112	144	170	200	221	236	305	363	410	445
Bonds Outstanding	50,670,000	47,660,000	44,535,000	41,310,000	37,970,000	34,505,000	30,915,000	27,235,000	23,440,000	19,580,000
Debt Service Coverage	3.56	3.59	3.53	3.59	3.53	3.46	3.39	3.31	3.19	3.10

Community Redevelopment Agency 10-Year Proforma

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030			
ESTIMATED REVENUES													
TIF Revenue - City	3,298,470	3,298,470	3,331,455	3,398,084	3,500,026	3,640,027	3,822,029						
TIF Revenue - County	3,102,115	3,102,115	3,133,136	3,195,799	3,291,673	3,423,340	3,594,507						
Investment Earnings	100,801	102,817	104,873	106,971	109,110	111,838	114,634						
Misc. Revenues	30,000	30,000	30,000	30,000	-	-	-						
Total Revenues	6,531,386	6,533,402	6,599,464	6,730,853	6,900,809	7,175,205	7,531,169						
ESTIMATED EXPENDITURES													
Personnel & Indirect Costs	578,153	591,602	611,854	632,888	654,742	678,218	702,705						
General Operating	335,821	340,340	346,481	355,815	367,008	378,592	390,581						
Community Initiatives	535,250	516,870	479,062	522,417	486,448	530,620	494,937						
Capital Maintenance	100,000	103,000	106,090	109,273	112,551	115,927	119,405						
Misc. Capital Enhancements	140,000	140,000	140,000	140,000	140,000	140,000	140,000						
Debt Service & Transfers	1,491,056	1,496,097	1,484,485	1,071,284	1,066,442	710,568	-						
Total Expenditures	3,180,280	3,187,909	3,167,972	2,831,676	2,827,190	2,553,925	1,847,629						
Annual Surplus/Deficit (Funding Available for Additional Projects and Programs)	3,351,106	3,345,493	3,431,492	3,899,177	4,073,619	4,621,280	5,683,540						
Proposed Projects	Est. Totals	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029			FY 2030
17/92 Streetscape	5,185,228	-	-	-	1,000,000	2,000,000	2,185,228	-					
MLK Park Improvements	3,000,000	-	-	1,500,000	1,500,000	-	-	-					
Post Office Purchase	7,500,000	4,500,000	3,000,000	-	-	-	-	-					
Parking Structures	8,000,000	-	-	-	1,000,000	1,500,000	2,000,000	3,500,000					
Hannibal Sq. Design Guideline Implementation	200,000	-	-	200,000	-	-	-	-					
Shady Park Area Improvements	300,000	300,000	-	-	-	-	-	-					
Central Park Stage Area Improvements	500,000	-	-	-	500,000	-	-	-					
Proposed CRA Project Funding Total	24,685,228	4,800,000	3,000,000	1,700,000	4,000,000	3,500,000	4,185,228	3,500,000					
Fund Surplus/Deficit		(1,448,894)	345,493	1,731,492	(100,823)	573,619	436,052	2,183,540					
Cumulative Cash Balance (Reserves)	2,917,958	1,469,064	1,814,557	3,546,049	3,445,227	4,018,846	4,454,898	6,638,438					



financial plan

Financial Plan

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

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

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

Key Revenues and Expenditures

Revenues

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

PROPERTY TAX

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

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

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

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

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

OTHER TAXES

Franchise Fees

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

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

Utility Tax

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

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

CHARGES FOR SERVICES

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

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

INTERGOVERNMENTAL REVENUE

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

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

LICENSE AND PERMIT FEES

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

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

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

FINES AND FORFEITURES

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

INVESTMENT EARNINGS

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

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

MISCELLANEOUS REVENUE

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

Expenditures

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

GENERAL GOVERNMENT

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

FINANCIAL SERVICES

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

PLANNING AND COMMUNITY DEVELOPMENT

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

PUBLIC WORKS

Administration/Engineering

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

Capital Maintenance

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

Environmental Protection

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

PUBLIC SAFETY

Law Enforcement

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

Fire Rescue

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

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

PARKS AND RECREATION

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

DEBT SERVICE

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

CAPITAL PROJECTS

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

CITY OF WINTER PARK
SUMMARY OF OPERATING REVENUES - ALL FUNDS

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
GENERAL FUND:					
Property taxes	\$ 19,381,624	\$ 20,810,162	\$ 22,531,341	\$ 24,461,639	\$ 26,268,486
Utility taxes and franchise fees	7,482,162	7,771,139	7,545,696	7,295,644	7,227,807
Licenses and permits	4,606,855	3,998,893	3,938,661	3,328,650	2,671,394
Fines and forfeitures	1,252,775	1,329,144	1,397,330	1,414,449	1,284,915
Intergovernmental revenues	7,735,239	7,914,699	8,357,430	8,530,856	6,874,480
Charges for services	8,702,163	8,956,415	9,796,638	9,343,810	9,109,710
Other	744,090	2,634,988	1,338,983	665,700	658,500
Transfers from other funds	5,024,094	5,249,571	5,303,292	5,388,550	5,117,340
Fund balance	-	-	-	342,500	190,500
TOTAL GENERAL FUND	54,929,002	58,665,011	60,209,371	60,771,798	59,403,132
SPECIAL REVENUE FUNDS:					
Licenses and permits	152,094	169,318	35,584	30,000	39,904
Intergovernmental revenues	2,921,742	3,222,170	3,379,403	3,785,445	4,191,198
Charges for services	2,456,226	2,882,982	2,937,766	2,718,073	2,727,398
Fines and forfeitures	148,817	193,885	96,249	-	-
Lot sales	285,577	465,264	212,846	345,000	430,000
Other	1,021,970	1,846,693	825,232	175,000	205,801
Transfers from other funds	2,211,348	2,612,678	3,074,128	3,239,640	3,663,681
Proceeds from debt issuance	-	-	-	-	-
Fund balance	-	-	-	4,014,632	1,657,925
TOTAL SPECIAL REVENUE FUNDS	9,197,774	11,392,991	10,561,208	14,307,790	12,915,907
DEBT SERVICE FUND:					
Property taxes	808,119	2,607,699	2,611,735	2,615,700	2,763,905
Other	157,515	156,852	230,076	154,000	158,000
Transfers from other funds	385,815	382,283	383,750	386,764	392,278
Proceeds from debt issuance	-	-	-	-	-
Fund balance	-	-	-	48,704	46,592
TOTAL DEBT SERVICE FUND	1,351,449	3,146,834	3,225,561	3,205,168	3,360,775
CAPITAL PROJECT FUNDS:					
Intergovernmental revenues	40,947	275,120	611,530	-	-
Charges for services	637,083	575,000	500,000	630,000	750,000
Other	223,654	350,028	935,403	-	200,000
Transfers from other funds	2,361,211	2,194,223	2,616,016	3,547,000	2,190,000
Proceeds from debt issuance	27,705,996	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	30,968,891	3,394,371	4,662,949	4,177,000	3,140,000
ENTERPRISE FUNDS:					
Charges for water and sewer services	30,150,318	30,273,043	30,262,535	31,027,459	31,304,501
Charges for electric services	45,100,134	48,298,538	48,833,925	46,756,074	43,720,509
Charges for golf course fees	441,180	-	-	-	-
Intergovernmental revenues	70,637	-	-	-	-
Capital contributions	2,255,952	5,222,105	1,268,930	2,797,547	1,080,000
Other	(64,628)	40,033	1,196,211	70,154	184,400
Transfers from other funds	-	-	-	181,995	-
Fund balance	-	-	-	2,978,494	687,791
TOTAL ENTERPRISE FUNDS	77,953,593	83,833,719	81,561,601	83,811,723	76,977,201
INTERNAL SERVICE FUNDS:					
Charges for services	13,122,419	13,800,324	14,027,017	14,152,349	13,945,983
Other	(72,233)	303,342	601,761	125,000	150,000
Fund balance	-	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS	13,050,186	14,103,666	14,628,778	14,277,349	14,095,983
TOTAL ALL FUNDS	\$ 187,450,895	\$ 174,536,592	\$ 174,849,468	\$ 180,550,828	\$ 169,892,998

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

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
GENERAL FUND:					
General administration	\$ 5,211,841	\$ 5,164,714	\$ 5,809,080	\$ 6,458,871	\$ 6,352,753
Planning and development	2,168,995	2,746,352	2,889,721	2,934,296	3,001,973
Public works	8,705,220	10,088,715	10,237,255	10,103,297	9,769,712
Police	13,145,832	13,803,832	14,504,784	15,541,958	15,482,374
Fire	12,696,483	12,415,133	12,785,748	13,428,666	13,434,002
Parks and recreation	8,163,948	8,078,515	8,804,515	8,634,443	8,554,798
Organizational support	1,467,545	1,511,499	1,556,772	1,657,004	1,657,004
Nondepartmental	-	-	-	(260,000)	(172,449)
Transfers (CRA, CIP, Other)	4,274,944	4,504,253	5,344,129	5,407,556	5,241,636
Reimbursements	(3,930,209)	(4,120,217)	(4,209,511)	(4,079,443)	(4,268,671)
Contingency	-	-	-	945,150	350,000
TOTAL GENERAL FUND	51,904,600	54,192,796	57,722,493	60,771,798	59,403,132
SPECIAL REVENUE FUNDS:					
Stormwater Operations Fund	2,540,988	2,597,620	2,669,489	2,768,073	2,807,302
Affordable Housing Fund	-	56,144	-	25,000	-
Community Redevelopment Agency Fund	2,635,724	4,059,056	3,615,359	9,580,545	7,980,280
Cemetery Trust Fund	260,478	396,368	279,362	446,308	639,031
Designations Trust Fund	718,620	955,531	1,088,355	475,842	440,211
Police Grants Fund	937,109	898,751	929,491	1,012,022	982,315
Federal Forfeiture Fund	219,519	158,352	47,544	-	66,768
TOTAL SPECIAL REVENUE FUNDS	7,312,438	9,121,822	8,629,601	14,307,790	12,915,907
DEBT SERVICE FUND:					
Debt Service Fund	1,393,322	3,200,098	3,211,278	3,205,168	3,360,775
TOTAL DEBT SERVICE FUND	1,393,322	3,200,098	3,211,278	3,205,168	3,360,775
CAPITAL PROJECT FUNDS:					
General Capital Projects Fund	3,222,640	3,539,695	5,700,921	3,547,000	2,390,000
Stormwater Capital Projects Fund	406,611	1,774,121	917,896	630,000	750,000
TOTAL CAPITAL PROJECT FUNDS	3,629,251	5,313,816	6,618,817	4,177,000	3,140,000
ENTERPRISE FUNDS:					
Water and Sewer Fund	28,966,311	28,398,699	29,812,318	36,873,654	33,261,692
Electric Services Fund	45,058,902	43,595,796	43,554,527	46,938,069	43,715,509
Golf Course Fund	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	74,025,213	71,994,494	73,366,845	83,811,723	76,977,201
INTERNAL SERVICE FUNDS:					
Fleet Maintenance Fund	1,450,328	1,514,550	1,560,077	1,653,251	1,653,253
Vehicle/Equipment Replacement Fund	1,265,837	1,247,224	1,319,517	1,888,946	1,330,608
Employee Insurance Fund	7,065,152	8,258,249	7,886,338	8,077,233	8,318,322
General Insurance Fund	1,910,625	2,100,504	3,195,436	2,657,919	2,793,800
TOTAL INTERNAL SERVICE FUNDS	11,691,942	13,120,526	13,961,368	14,277,349	14,095,983
TOTAL ALL FUNDS	\$ 149,956,765	\$ 156,943,553	\$ 163,510,401	\$ 180,550,828	\$ 169,892,998

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

GENERAL FUND				
	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ 24,461,639	\$ 26,268,486	\$ 1,806,847	7.39%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Debt Service - 2011	-	-	-	0.00%
Utility Taxes	6,444,688	6,390,687	(54,001)	-0.84%
Franchise Fees	850,956	837,120	(13,836)	-1.63%
Licenses and Permits	3,328,650	2,671,394	(657,256)	-19.75%
Intergovernmental Revenue	8,530,856	6,874,480	(1,656,376)	-19.42%
Charges for Services	9,343,810	9,109,710	(234,100)	-2.51%
Fines and Forfeitures	1,414,449	1,284,915	(129,534)	-9.16%
Other Revenue	665,700	658,500	(7,200)	-1.08%
Transfers	5,388,550	5,117,340	(271,210)	-5.03%
Fund Balance	342,500	190,500	(152,000)	-44.38%
Total Estimated Revenues	\$ 60,771,798	\$ 59,403,132	\$ (1,368,666)	-2.25%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 5,464,873	\$ 5,350,715	\$ (114,158)	-2.09%
Financial Services	993,998	1,002,038	8,040	0.81%
Planning, Building & Code	2,934,296	3,001,973	67,677	2.31%
Public Works	10,103,297	9,769,712	(333,585)	-3.30%
Police	15,541,958	15,482,374	(59,584)	-0.38%
Fire	13,428,666	13,434,002	5,336	0.04%
Parks & Recreation	8,634,443	8,554,798	(79,645)	-0.92%
Organizational Support	1,657,004	1,657,004	-	0.00%
Debt Service	-	-	-	0.00%
Transfers	5,407,556	5,241,636	(165,920)	-3.07%
Reimbursements	(4,079,443)	(4,268,671)	(189,228)	4.64%
Non-Departmental	(260,000)	(172,449)	87,551	-33.67%
Contingency	945,150	350,000	(595,150)	-62.97%
Total Estimated Appropriations	\$ 60,771,798	\$ 59,403,132	\$ (1,368,666)	-2.25%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 37,736,911	\$ 38,024,723	\$ 287,812	0.76%
Operating Costs	20,880,760	20,187,893	(692,867)	-3.32%
Capital Outlay	140,864	40,000	(100,864)	-71.60%
Debt Service	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Transfers	5,407,556	5,241,636	(165,920)	-3.07%
Reimbursements	(4,079,443)	(4,268,671)	(189,228)	4.64%
Non-Departmental	(260,000)	(172,449)	87,551	-33.67%
Contingency	945,150	350,000	(595,150)	-62.97%
Total Estimated Appropriations	\$ 60,771,798	\$ 59,403,132	\$ (1,368,666)	-2.25%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

SPECIAL REVENUE				
	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Debt Service - 2011	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	30,000	39,904	9,904	33.01%
Intergovernmental Revenue	3,785,445	4,191,198	405,753	10.72%
Charges for Services	2,718,073	2,727,398	9,325	0.34%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	520,000	635,801	115,801	22.27%
Transfers	3,239,640	3,663,681	424,041	13.09%
Fund Balance	4,014,632	1,657,925	(2,356,707)	-58.70%
Total Estimated Revenues	\$ 14,307,790	\$ 12,915,907	\$ (1,391,883)	-9.73%

ESTIMATED APPROPRIATIONS

BY PROGRAM:

General Government	\$ -	\$ -	\$ -	0.00%
Financial Services	-	-	-	0.00%
Plan/Community Development	6,756,088	5,881,620	(874,468)	-12.94%
Public Works	2,748,273	2,807,302	59,029	2.15%
Police	1,012,022	1,049,083	37,061	3.66%
Fire	-	-	-	0.00%
Parks & Recreation	50,000	25,000	(25,000)	-50.00%
Organizational Support	606,842	767,461	160,619	26.47%
Debt Service	1,499,412	1,491,056	(8,356)	-0.56%
Transfers	1,521,308	714,031	(807,277)	-53.06%
Reimbursements	94,045	180,354	86,309	91.77%
Non-Departmental	-	-	-	0.00%
Contingency	19,800	-	(19,800)	-100.00%
Total Estimated Appropriations	\$ 14,307,790	\$ 12,915,907	\$ (1,391,883)	-9.73%

ESTIMATED APPROPRIATIONS

BY FUNCTION:

Personal Services	\$ 2,138,401	\$ 2,126,145	\$ (12,256)	-0.57%
Operating Costs	3,301,371	3,464,321	162,950	4.94%
Capital Outlay	-	-	-	0.00%
Debt Service	1,499,412	1,491,056	(8,356)	-0.56%
Capital Projects	5,733,453	4,940,000	(793,453)	0.00%
Transfers	1,521,308	714,031	(807,277)	-53.06%
Reimbursements	94,045	180,354	86,309	91.77%
Non-Departmental	-	-	-	0.00%
Contingency	19,800	-	(19,800)	0.00%
Total Estimated Appropriations	\$ 14,307,790	\$ 12,915,907	\$ (1,391,883)	-9.73%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

DEBT SERVICE				
	Budgeted	Budgeted	Increase/	Percentage
	2019/2020	2020/2021	(Decrease)	Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	145,655	145,655	0.00%
Debt Service - 2017	1,803,050	1,803,550	500	0.03%
Debt Service - 2011	812,650	814,700	2,050	0.25%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	-	-	-	0.00%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	154,000	158,000	4,000	2.60%
Proceeds from Debt Issuance	-	-	-	0.00%
Transfers	386,764	392,278	5,514	1.43%
Fund Balance	48,704	46,592	(2,112)	-4.34%
Total Estimated Revenues	\$ 3,205,168	\$ 3,360,775	\$ 155,607	4.85%

ESTIMATED APPROPRIATIONS
BY PROGRAM:

General Government	\$ -	\$ -	\$ -	0.00%
Financial Services	-	-	-	0.00%
Plan/Community Development	-	-	-	0.00%
Public Works	-	-	-	0.00%
Police	-	-	-	0.00%
Fire	-	-	-	0.00%
Parks & Recreation	-	-	-	0.00%
Organizational Support	-	-	-	0.00%
Debt Service	3,205,168	3,360,775	155,607	4.85%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	0.00%
Total Estimated Appropriations	\$ 3,205,168	\$ 3,360,775	\$ 155,607	4.85%

ESTIMATED APPROPRIATIONS
BY FUNCTION:

Personal Services	\$ -	\$ -	\$ -	0.00%
Operating Costs	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	3,205,168	3,360,775	155,607	4.85%
Capital Projects	-	-	-	0.00%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Contingency	-	-	-	0.00%
Total Estimated Appropriations	\$ 3,205,168	\$ 3,360,775	\$ 155,607	4.85%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

CAPITAL PROJECTS				
	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Debt Service - 2011	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	630,000	750,000	120,000	19.05%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	-	200,000	200,000	0.00%
Transfers	3,547,000	2,190,000	(1,357,000)	-38.26%
Fund Balance	-	-	-	0.00%
Total Estimated Revenues	\$ 4,177,000	\$ 3,140,000	\$ (1,037,000)	-24.83%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 330,000	\$ 385,000	\$ 55,000	16.67%
Financial Services	-	-	-	0.00%
Plan/Community Development	-	-	-	0.00%
Public Works	2,530,000	1,650,000	(880,000)	-34.78%
Police	170,000	170,000	-	0.00%
Fire	175,000	175,000	-	0.00%
Parks & Recreation	922,000	760,000	(162,000)	-17.57%
Organizational Support	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Contingency	50,000	-	(50,000)	-100.00%
Total Estimated Appropriations	\$ 4,177,000	\$ 3,140,000	\$ (1,037,000)	-24.83%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ -	\$ -	\$ -	0.00%
Operating Costs	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Capital Projects	4,127,000	3,140,000	(987,000)	-23.92%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Contingency	50,000	-	(50,000)	-100.00%
Total Estimated Appropriations	\$ 4,177,000	\$ 3,140,000	\$ (1,037,000)	-24.83%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

	ENTERPRISE			
	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Debt Service - 2011	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	80,581,080	76,105,010	(4,476,070)	-5.55%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	70,154	184,400	114,246	162.85%
Proceeds from Debt Issuance	-	-	-	0.00%
Transfers	181,995	-	(181,995)	-100.00%
Reimbursements	-	-	-	0.00%
Fund Balance	2,978,494	687,791	(2,290,703)	-76.91%
Total Estimated Revenues	\$ 83,811,723	\$ 76,977,201	\$ (6,834,522)	-8.15%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ -	\$ -	\$ -	0.00%
Financial Services	1,462,586	1,615,879	153,293	10.48%
Plan/Community Development	-	-	-	0.00%
Public Works	60,622,403	53,297,513	(7,324,890)	-12.08%
Police	-	-	-	0.00%
Fire	-	-	-	0.00%
Parks & Recreation	-	-	-	0.00%
Organizational Support	-	-	-	0.00%
Debt Service	9,641,016	9,434,997	(206,019)	-2.14%
Transfers	5,815,085	5,407,632	(407,453)	-7.01%
Reimbursements	3,985,398	4,088,317	102,919	2.58%
Non-Departmental	-	-	-	0.00%
Contingency	2,285,235	3,132,863	847,628	37.09%
Total Estimated Appropriations	\$ 83,811,723	\$ 76,977,201	\$ (6,834,522)	-8.15%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 10,481,814	\$ 10,447,708	\$ (34,106)	-0.33%
Operating Costs	38,267,972	34,763,293	(3,504,679)	-9.16%
Capital Outlay	1,041,000	577,000	(464,000)	-44.57%
Debt Service	9,641,016	9,434,997	(206,019)	-2.14%
Capital Projects	12,294,203	9,125,391	(3,168,812)	-25.77%
Transfers	5,815,085	5,407,632	(407,453)	-7.01%
Reimbursements	3,985,398	4,088,317	102,919	2.58%
Non-Departmental	-	-	-	0.00%
Contingency	2,285,235	3,132,863	847,628	37.09%
Total Estimated Appropriations	\$ 83,811,723	\$ 76,977,201	\$ (6,834,522)	-8.15%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

	INTERNAL SERVICE			
	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ -	\$ -	\$ -	0.00%
Debt Service - 2020	-	-	-	0.00%
Debt Service - 2017	-	-	-	0.00%
Debt Service - 2011	-	-	-	0.00%
Utility Taxes	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%
Intergovernmental Revenue	-	-	-	0.00%
Charges for Services	14,152,349	13,945,983	(206,366)	-1.46%
Fines and Forfeitures	-	-	-	0.00%
Other Revenue	125,000	150,000	25,000	20.00%
Transfers	-	-	-	0.00%
Fund Balance	-	-	-	0.00%
Total Estimated Revenues	\$ 14,277,349	\$ 14,095,983	\$ (181,366)	-1.27%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 14,277,349	\$ 14,095,983	\$ (181,366)	-1.27%
Financial Services	-	-	-	0.00%
Plan/Community Development	-	-	-	0.00%
Public Works	-	-	-	0.00%
Police	-	-	-	0.00%
Fire	-	-	-	0.00%
Parks & Recreation	-	-	-	0.00%
Organizational Support	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	0.00%
Total Estimated Appropriations	\$ 14,277,349	\$ 14,095,983	\$ (181,366)	-1.27%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 1,112,159	\$ 1,217,019	\$ 104,860	9.43%
Operating Costs	11,199,304	11,488,277	288,973	2.58%
Capital Outlay	1,965,886	1,390,687	(575,199)	-29.26%
Debt Service	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Transfers	-	-	-	0.00%
Reimbursements	-	-	-	0.00%
Non-Departmental	-	-	-	0.00%
Contingency	-	-	-	0.00%
Total Estimated Appropriations	\$ 14,277,349	\$ 14,095,983	\$ (181,366)	-1.27%

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
2019/2020 Compared to 2020/2021

	TOTAL			
	Budgeted 2019/2020	Budgeted 2020/2021	Increase/ (Decrease)	Percentage Change
ESTIMATED REVENUES:				
Taxes:				
Property Taxes:				
Operating millage	\$ 24,461,639	\$ 26,268,486	\$ 1,806,847	7.39%
Debt Service - 2020	-	145,655	145,655	0.00%
Debt Service - 2017	1,803,050	1,803,550	500	0.03%
Debt Service - 2011	812,650	814,700	2,050	0.25%
Utility Taxes	6,444,688	6,390,687	(54,001)	-0.84%
Franchise Fees	850,956	837,120	(13,836)	-1.63%
Licenses and Permits	3,358,650	2,711,298	(647,352)	-19.27%
Intergovernmental Revenue	12,316,301	11,065,678	(1,250,623)	-10.15%
Charges for Services	107,425,312	102,638,101	(4,787,211)	-4.46%
Fines and Forfeitures	1,414,449	1,284,915	(129,534)	-9.16%
Other Revenue	1,534,854	1,986,701	451,847	29.44%
Transfers	12,743,949	11,363,299	(1,380,650)	-10.83%
Fund Balance	7,384,330	2,582,808	(4,801,522)	-65.02%
Total Estimated Revenues	\$ 180,550,828	\$ 169,892,998	\$ (10,657,830)	-5.90%

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 20,072,222	\$ 19,831,698	\$ (240,524)	-1.20%
Financial Services	2,456,584	2,617,917	161,333	6.57%
Plan/Community Development	9,690,384	8,883,593	(806,791)	-8.33%
Public Works	76,003,973	67,524,527	(8,479,446)	-11.16%
Police	16,723,980	16,701,457	(22,523)	-0.13%
Fire	13,603,666	13,609,002	5,336	0.04%
Parks & Recreation	9,606,443	9,339,798	(266,645)	-2.78%
Organizational Support	2,263,846	2,424,465	160,619	7.09%
Debt Service	14,345,596	14,286,828	(58,768)	-0.41%
Transfers	12,743,949	11,363,299	(1,380,650)	-10.83%
Reimbursements	-	-	-	0.00%
Non-Departmental	(260,000)	(172,449)	87,551	-33.67%
Contingency	3,300,185	3,482,863	182,678	5.54%
Total Estimated Appropriations	\$ 180,550,828	\$ 169,892,998	\$ (10,657,830)	-5.90%

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 51,469,285	\$ 51,815,595	\$ 346,310	0.67%
Operating Costs	73,649,407	69,903,784	(3,745,623)	-5.09%
Capital Outlay	3,147,750	2,007,687	(1,140,063)	-36.22%
Debt Service	14,345,596	14,286,828	(58,768)	-0.41%
Capital Projects	22,154,656	17,205,391	(4,949,265)	-22.34%
Transfers	12,743,949	11,363,299	(1,380,650)	-10.83%
Reimbursements	-	-	-	0.00%
Non-Departmental	(260,000)	(172,449)	87,551	-33.67%
Contingency	3,300,185	3,482,863	182,678	5.54%
Total Estimated Appropriations	\$ 180,550,828	\$ 169,892,998	\$ (10,657,830)	-5.90%



fund balance

CITY OF WINTER PARK
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Estimated
October 1, 2020 through September 30, 2021

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>
REVENUES/SOURCES							
Taxes:							
Property Taxes:							
Operating millage	\$ 26,268,486	\$ -	\$ -	\$ -	\$ -	\$ -	26,268,486
Debt Service - 2004	-	-	1,803,550	-	-	-	1,803,550
Debt Service - 2011	-	-	814,700	-	-	-	814,700
Utility Taxes	6,390,687	-	-	-	-	-	6,390,687
Franchise Fees	837,120	-	-	-	-	-	837,120
Licenses and Permits	2,671,394	39,904	-	-	-	-	2,711,298
Intergovernmental Revenue	6,874,480	4,191,198	-	-	-	-	11,065,678
Charges for Services	9,109,710	2,727,398	-	750,000	76,105,010	13,945,983	102,638,101
Fines and Forfeitures	1,284,915	-	-	-	-	-	1,284,915
Other Revenue	658,500	635,801	158,000	200,000	184,400	150,000	1,986,701
Transfers	5,117,340	3,663,681	392,278	2,190,000	-	-	11,363,299
Fund Balance	-	-	-	-	-	-	-
Total Revenues/Sources	<u>59,212,632</u>	<u>11,257,982</u>	<u>3,168,528</u>	<u>3,140,000</u>	<u>76,289,410</u>	<u>14,095,983</u>	<u>167,164,535</u>
EXPENDITURES/USES							
General Government	5,350,715	-	-	385,000	-	14,095,983	19,831,698
Financial Services	1,002,038	-	-	-	1,615,879	-	2,617,917
Plan/Community Development	3,001,973	5,881,620	-	-	-	-	8,883,593
Public Works	9,769,712	2,807,302	-	1,650,000	53,297,513	-	67,524,527
Police	15,482,374	1,049,083	-	170,000	-	-	16,701,457
Fire	13,434,002	-	-	175,000	-	-	13,609,002
Parks & Recreation	8,554,798	25,000	-	760,000	-	-	9,339,798
Organizational Support	1,657,004	767,461	-	-	-	-	2,424,465
Debt Service	-	1,491,056	3,360,775	-	9,434,997	-	14,286,828
Transfers	5,241,636	714,031	-	-	5,407,632	-	11,363,299
Reimbursements	(4,268,671)	180,354	-	-	4,088,317	-	-
Non-Departmental	(172,449)	-	-	-	-	-	(172,449)
Total Expenditures/Uses	<u>59,053,132</u>	<u>12,915,907</u>	<u>3,360,775</u>	<u>3,140,000</u>	<u>73,844,338</u>	<u>14,095,983</u>	<u>166,410,135</u>
Revenues over (under)							
Expenditures	159,500	(1,657,925)	(192,247)	-	2,445,072	-	754,400
Fund Balances - estimated							
Beginning of year	<u>21,049,209</u>	<u>9,041,920</u>	<u>469,429</u>	<u>28,479,731</u>	<u>131,824,793</u>	<u>13,967,210</u>	<u>204,832,292</u>
Fund Balances - estimated							
End of year	<u>\$ 21,208,709</u>	<u>\$ 7,383,995</u>	<u>\$ 277,182</u>	<u>\$ 28,479,731</u>	<u>\$ 134,269,865</u>	<u>\$ 13,967,210</u>	<u>\$ 205,586,692</u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Property taxes	\$ 19,381,624	\$ 20,810,162	\$ 22,531,341	\$ 24,461,639	\$ 26,268,486
Utility taxes and franchise fees	7,482,162	7,771,139	7,545,696	7,295,644	7,227,807
Licenses and permits	4,606,855	3,998,893	3,938,661	3,328,650	2,671,394
Fines and forfeitures	1,252,775	1,329,144	1,397,330	1,414,449	1,284,915
Intergovernmental revenues	7,735,239	7,914,699	8,357,430	8,530,856	6,874,480
Charges for services	8,702,163	8,956,415	9,796,638	9,343,810	9,109,710
Other	744,090	2,634,988	1,338,983	665,700	658,500
Transfers from other funds	5,024,094	5,249,571	5,303,292	5,388,550	5,117,340
Total Revenues/Sources	<u>54,929,002</u>	<u>58,665,011</u>	<u>60,209,371</u>	<u>60,429,298</u>	<u>59,212,632</u>
EXPENDITURES/USES					
General administration	5,211,841	5,164,714	5,809,080	6,458,871	6,352,753
Planning and development	2,168,995	2,746,352	2,889,721	2,934,296	3,001,973
Public works	8,705,220	10,088,715	10,237,255	10,103,297	9,769,712
Police	13,145,832	13,803,832	14,504,784	15,541,958	15,482,374
Fire	12,696,483	12,415,133	12,785,748	13,428,666	13,434,002
Parks and recreation	8,163,948	8,078,515	8,804,515	8,634,443	8,554,798
Organizational support	1,467,545	1,511,499	1,556,772	1,657,004	1,657,004
Nondepartmental	-	-	-	(260,000)	(172,449)
Transfers - CRA	1,822,284	2,141,166	2,428,801	2,838,798	3,298,470
Transfers - CIP	1,866,611	1,703,806	2,089,863	1,982,000	1,380,000
Transfers - Other	586,049	659,281	825,465	586,758	563,166
Reimbursements	(3,930,209)	(4,120,217)	(4,209,511)	(4,079,443)	(4,268,671)
Total Expenditures/Uses	<u>51,904,600</u>	<u>54,192,796</u>	<u>57,722,493</u>	<u>59,826,648</u>	<u>59,053,132</u>
Revenues/Sources over (under) Expenditures/Uses	3,024,402	4,472,215	2,486,878	602,650	159,500
Beginning Fund Balance	<u>10,463,064</u>	<u>13,487,466</u>	<u>17,959,681</u>	<u>20,446,559</u>	<u>21,049,209</u>
Ending Fund Balance	<u><u>\$ 13,487,466</u></u>	<u><u>\$ 17,959,681</u></u>	<u><u>\$ 20,446,559</u></u>	<u><u>\$ 21,049,209</u></u>	<u><u>\$ 21,208,709</u></u>
 Non Spendable , Restricted, Committed and Assigned	 \$ 3,796,956	 \$ 4,412,315	 \$ 4,568,656	 \$ 4,226,156	 \$ 4,035,656
Unassigned	<u>9,690,510</u>	<u>13,547,366</u>	<u>15,877,903</u>	<u>16,823,053</u>	<u>17,173,053</u>
Total Fund Balance	<u><u>\$ 13,487,466</u></u>	<u><u>\$ 17,959,681</u></u>	<u><u>\$ 20,446,559</u></u>	<u><u>\$ 21,049,209</u></u>	<u><u>\$ 21,208,709</u></u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Charges for services	\$ 2,398,872	\$ 2,530,290	\$ 2,707,325	\$ 2,718,073	\$ 2,727,398
Intergovernmental Revenue	18,549	27,149	45,184	20,000	40,000
Licenses and permits	38,526	26,620	35,584	30,000	39,904
Other	1,617	(8,063)	(6,611)	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>2,457,564</u>	<u>2,575,995</u>	<u>2,781,481</u>	<u>2,768,073</u>	<u>2,807,302</u>
EXPENDITURES/USES					
Public Works (by program)					
Stormwater management	405,276	397,514	434,422	457,896	453,893
Lakes	998,019	1,143,137	1,044,247	1,115,601	850,796
Street drainage and maintenance	766,251	726,148	816,664	809,692	1,151,932
Street sweeping	371,442	330,821	374,156	365,084	350,681
Total Expenditures/Uses	<u>2,540,988</u>	<u>2,597,620</u>	<u>2,669,489</u>	<u>2,748,273</u>	<u>2,807,302</u>
Revenues/Sources over (under) Expenditures/Uses	(83,424)	(21,624)	111,992	19,800	-
Beginning Fund Balance	<u>299,601</u>	<u>216,177</u>	<u>194,553</u>	<u>306,544</u>	<u>326,344</u>
Ending Fund Balance	<u><u>\$ 216,177</u></u>	<u><u>\$ 194,553</u></u>	<u><u>\$ 306,544</u></u>	<u><u>\$ 326,344</u></u>	<u><u>\$ 326,344</u></u>
Non Spendable	\$ 41,906	\$ 51,396	\$ 34,566	\$ 41,599	\$ 41,599
Spendable	<u>174,401</u>	<u>141,388</u>	<u>264,945</u>	<u>284,745</u>	<u>284,745</u>
Total Fund Balance	<u><u>\$ 216,307</u></u>	<u><u>\$ 192,784</u></u>	<u><u>\$ 299,511</u></u>	<u><u>\$ 326,344</u></u>	<u><u>\$ 326,344</u></u>

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

	<u>ACTUAL</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
REVENUES/SOURCES					
Licenses and permits	\$ 113,568	\$ 142,699	\$ -	\$ -	\$ -
Other	1,163	(1,103)	30,093	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>114,731</u>	<u>141,596</u>	<u>30,093</u>	<u>-</u>	<u>-</u>
EXPENDITURES/USES					
Planning and development	-	56,144	-	25,000	-
Total Expenditures/Uses	<u>-</u>	<u>56,144</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Revenues/Sources over (under)					
Expenditures/Uses	114,731	85,452	30,093	(25,000)	-
Beginning Fund Balance	<u>401,337</u>	<u>516,068</u>	<u>601,520</u>	<u>631,613</u>	<u>606,613</u>
Ending Fund Balance	<u><u>\$ 516,068</u></u>	<u><u>\$ 601,520</u></u>	<u><u>\$ 631,613</u></u>	<u><u>\$ 606,613</u></u>	<u><u>\$ 606,613</u></u>
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Spendable	<u>539,311</u>	<u>624,763</u>	<u>631,613</u>	<u>606,613</u>	<u>606,613</u>
Total Fund Balance	<u><u>\$ 539,311</u></u>	<u><u>\$ 624,763</u></u>	<u><u>\$ 631,613</u></u>	<u><u>\$ 606,613</u></u>	<u><u>\$ 606,613</u></u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Charges for services	\$ 168,687	\$ 142,282	\$ 1,938	\$ -	\$ -
Intergovernmental revenue	1,961,209	2,215,051	2,442,412	2,753,423	3,102,115
Miscellaneous revenue	147,586	1,043,640	353,015	100,000	130,801
Transfers from other funds	1,822,284	2,141,166	2,428,801	2,838,798	3,298,470
Total Revenues/Sources	<u>4,099,766</u>	<u>5,542,139</u>	<u>5,226,165</u>	<u>5,692,221</u>	<u>6,531,386</u>
EXPENDITURES/USES					
Planning and development	997,986	1,022,381	1,021,428	1,253,635	1,368,870
Debt service	1,493,552	1,503,624	1,496,263	1,499,412	1,491,056
Capital Projects	97,582	1,475,500	1,029,712	5,733,453	4,940,000
Transfers to other funds	3,993	-	-	1,000,000	-
Payment to Refunded Bond Escrow Agent					
Reimbursements	42,611	57,550	67,955	94,045	180,354
Total Expenditures/Uses	<u>2,635,724</u>	<u>4,059,056</u>	<u>3,615,359</u>	<u>9,580,545</u>	<u>7,980,280</u>
Revenues/Sources over (under)					
Expenditures/Uses	1,464,042	1,483,083	1,610,806	(3,888,324)	(1,448,894)
Beginning Fund Balance	<u>1,756,756</u>	<u>3,220,798</u>	<u>4,703,882</u>	<u>6,314,688</u>	<u>2,426,364</u>
Ending Fund Balance	<u>\$ 3,220,798</u>	<u>\$ 4,703,882</u>	<u>\$ 6,314,688</u>	<u>\$ 2,426,364</u>	<u>\$ 977,470</u>
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Spendable	<u>3,220,798</u>	<u>4,703,882</u>	<u>6,314,688</u>	<u>2,426,364</u>	<u>977,470</u>
Total Fund Balance	<u>\$ 3,220,798</u>	<u>\$ 4,703,882</u>	<u>\$ 6,314,688</u>	<u>\$ 2,426,364</u>	<u>\$ 977,470</u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Other	\$ 575,073	\$ 624,538	\$ 93,610	\$ -	\$ -
Total Revenues/Sources	<u>575,073</u>	<u>624,538</u>	<u>93,610</u>	<u>-</u>	<u>-</u>
EXPENDITURES/USES					
Park & rec	<u>4,000</u>	<u>334,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures/Uses	<u>4,000</u>	<u>334,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues/Sources over (under) Expenditures/Uses	571,073	290,201	93,610	-	-
Beginning Fund Balance	<u>677,744</u>	<u>1,248,817</u>	<u>1,539,018</u>	<u>1,632,628</u>	<u>1,632,628</u>
Ending Fund Balance	<u><u>\$ 1,248,817</u></u>	<u><u>\$ 1,539,018</u></u>	<u><u>\$ 1,632,628</u></u>	<u><u>\$ 1,632,628</u></u>	<u><u>\$ 1,632,628</u></u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Lot sales	\$ 285,577	\$ 465,264	\$ 212,846	\$ 345,000	\$ 430,000
Other	4,070	(7,175)	97,852	-	-
Transfers	-	-	-	-	-
Total Revenues/Sources	<u>289,647</u>	<u>458,089</u>	<u>310,699</u>	<u>345,000</u>	<u>430,000</u>
EXPENDITURES/USES					
Operations	-	-	-	-	-
Parks	-	-	-	-	-
Transfers to other funds	260,478	396,368	279,362	446,308	639,031
Reimbursements	-	-	-	-	-
Total Expenditures/Uses	<u>260,478</u>	<u>396,368</u>	<u>279,362</u>	<u>446,308</u>	<u>639,031</u>
Revenues/Sources over (under) Expenditures/Uses	29,169	61,721	31,336	(101,308)	(209,031)
Beginning Fund Balance	<u>1,951,016</u>	<u>1,980,185</u>	<u>2,041,906</u>	<u>2,073,243</u>	<u>1,971,935</u>
Ending Fund Balance	<u><u>\$ 1,980,185</u></u>	<u><u>\$ 2,041,906</u></u>	<u><u>\$ 2,073,243</u></u>	<u><u>\$ 1,971,935</u></u>	<u><u>\$ 1,762,904</u></u>
 Spendable	 \$ <u>1,980,185</u>	 \$ <u>2,041,906</u>	 \$ <u>2,073,243</u>	 \$ <u>1,971,935</u>	 \$ <u>1,762,904</u>
Total Fund Balance	<u><u>\$ 1,980,185</u></u>	<u><u>\$ 2,041,906</u></u>	<u><u>\$ 2,073,243</u></u>	<u><u>\$ 1,971,935</u></u>	<u><u>\$ 1,762,904</u></u>

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

	<u>ACTUAL</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
REVENUES/SOURCES					
Fines and Forfeitures	\$ 148,817	\$ 193,885	\$ 96,249	\$ -	\$ -
Intergovernmental	17,444	29,278	15,757	-	-
Charges for Services	57,354	210,409	228,503	-	-
Special Assessments				-	-
Other	291,745	194,469	259,916	75,000	75,000
Transfers from other funds	389,064	471,512	645,327	400,842	365,211
Total Revenues/Sources	<u>904,424</u>	<u>1,099,554</u>	<u>1,245,752</u>	<u>475,842</u>	<u>440,211</u>
EXPENDITURES/USES					
Planning and development	42,137	115,055	61,960	50,000	25,000
Public works	-	-	87,339	-	-
Police	21,788	91,401	52,781	-	-
Fire	3,903	36,963	24,471	-	-
Parks & recreation department	268,792	320,113	459,804	-	-
Organizational support	307,000	317,000	327,000	350,842	340,211
Transfers to other funds	75,000	75,000	75,000	75,000	75,000
Total Expenditures/Uses	<u>718,620</u>	<u>955,531</u>	<u>1,088,355</u>	<u>475,842</u>	<u>440,211</u>
Revenues/Sources over (under)					
Expenditures/Uses	185,804	144,022	157,397	-	-
Beginning Fund Balance	<u>1,101,685</u>	<u>1,287,489</u>	<u>1,431,512</u>	<u>1,588,909</u>	<u>1,588,909</u>
Ending Fund Balance	<u>\$ 1,287,489</u>	<u>\$ 1,431,512</u>	<u>\$ 1,588,909</u>	<u>\$ 1,588,909</u>	<u>\$ 1,588,909</u>
 Spendable	 \$ 1,287,489	 \$ 1,431,512	 \$ 1,588,909	 \$ 1,588,909	 \$ 1,588,909
Total Fund Balance	<u>\$ 1,287,489</u>	<u>\$ 1,431,512</u>	<u>\$ 1,588,909</u>	<u>\$ 1,588,909</u>	<u>\$ 1,588,909</u>

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

	<u>ACTUAL</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
REVENUES/SOURCES					
Intergovernmental Revenues	\$ 924,540	\$ 950,693	\$ 876,050	\$ 1,012,022	\$ 982,315
Miscellaneous	716	387	(2,642)	-	-
Total Revenues/Sources	<u>925,256</u>	<u>951,080</u>	<u>873,408</u>	<u>1,012,022</u>	<u>982,315</u>
EXPENDITURES/USES					
Police	937,109	898,751	929,491	1,012,022	982,315
Transfers to other funds	-	-	-	-	-
Total Expenditures/Uses	<u>937,109</u>	<u>898,751</u>	<u>929,491</u>	<u>1,012,022</u>	<u>982,315</u>
Revenues/Sources over (under)					
Expenditures/Uses	(11,853)	52,329	(56,083)	-	-
Beginning Fund Balance	<u>138,056</u>	<u>126,203</u>	<u>178,533</u>	<u>122,450</u>	<u>122,450</u>
Ending Fund Balance	<u><u>\$ 126,203</u></u>	<u><u>\$ 178,533</u></u>	<u><u>\$ 122,450</u></u>	<u><u>\$ 122,450</u></u>	<u><u>\$ 122,450</u></u>
 Spendable	 \$ 126,203	 \$ 178,533	 \$ 122,450	 \$ 122,450	 \$ 122,450
Total Fund Balance	<u><u>\$ 126,203</u></u>	<u><u>\$ 178,533</u></u>	<u><u>\$ 122,450</u></u>	<u><u>\$ 122,450</u></u>	<u><u>\$ 122,450</u></u>

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

	<u>ACTUAL</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
REVENUES/SOURCES					
Fines and Forfeitures	\$ 105,235	\$ 56,598	\$ 201,700	\$	\$ 66,768
Miscellaneous	537	(2,043)	15,610		
Total Revenues/Sources	<u>105,772</u>	<u>54,555</u>	<u>217,310</u>	<u>-</u>	<u>66,768</u>
EXPENDITURES/USES					
Police	141,789	123,352	47,544		66,768
Transfers to other funds	77,730	35,000			
Total Expenditures/Uses	<u>219,519</u>	<u>158,352</u>	<u>47,544</u>	<u>-</u>	<u>66,768</u>
Revenues/Sources over (under)					
Expenditures/Uses	(113,747)	(103,797)	169,766	-	-
Beginning Fund Balance	<u>414,456</u>	<u>300,709</u>	<u>196,912</u>	<u>366,678</u>	<u>366,678</u>
Ending Fund Balance	<u><u>\$ 300,709</u></u>	<u><u>\$ 196,912</u></u>	<u><u>\$ 366,678</u></u>	<u><u>\$ 366,678</u></u>	<u><u>\$ 366,678</u></u>
 Spendable	 \$ 300,709	 \$ 196,912	 \$ 366,678	 \$ 366,678	 \$ 366,678
Total Fund Balance	<u><u>\$ 300,709</u></u>	<u><u>\$ 196,912</u></u>	<u><u>\$ 366,678</u></u>	<u><u>\$ 366,678</u></u>	<u><u>\$ 366,678</u></u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Property taxes	\$ 808,119	\$ 2,607,699	\$ 2,611,735	\$ 2,615,700	\$ 2,763,905
Intergovernmental revenues	-	-	-	-	-
Other	157,515	156,852	230,076	154,000	158,000
Fund Balance					
Transfers from other funds	385,815	382,283	383,750	386,764	392,278
Total Revenues/Sources	<u>1,351,449</u>	<u>3,146,834</u>	<u>3,225,561</u>	<u>3,156,464</u>	<u>3,314,183</u>
EXPENDITURES/USES					
Debt Service	1,393,322	3,200,098	3,211,278	3,205,168	3,360,775
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Expenditures/Uses	<u>1,393,322</u>	<u>3,200,098</u>	<u>3,211,278</u>	<u>3,205,168</u>	<u>3,360,775</u>
Revenues/Sources over (under) Expenditures/Uses	(41,873)	(53,264)	14,283	(48,704)	(46,592)
Beginning Fund Balance, as restated	<u>598,987</u>	<u>557,114</u>	<u>503,850</u>	<u>518,133</u>	<u>469,429</u>
Ending Fund Balance	<u><u>\$ 557,114</u></u>	<u><u>\$ 503,850</u></u>	<u><u>\$ 518,133</u></u>	<u><u>\$ 469,429</u></u>	<u><u>\$ 422,837</u></u>
 Spendable	 \$ 557,114	 \$ 503,850	 \$ 518,133	 \$ 469,429	 \$ 422,837
Total Fund Balance	<u><u>\$ 557,114</u></u>	<u><u>\$ 503,850</u></u>	<u><u>\$ 518,133</u></u>	<u><u>\$ 469,429</u></u>	<u><u>\$ 422,837</u></u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Intergovernmental revenues	\$ 6,121	\$ 145,395	\$ 453,698	\$ -	\$ -
Other	217,522	360,918	848,360	-	200,000
Proceeds from bond issuance	27,705,996	-	-	-	-
Transfers from other funds	2,361,211	2,194,223	2,616,016	3,547,000	2,190,000
Total Revenues/Sources	<u>30,290,850</u>	<u>2,700,536</u>	<u>3,918,074</u>	<u>3,547,000</u>	<u>2,390,000</u>
EXPENDITURES/USES					
Capital projects	<u>3,222,640</u>	<u>3,539,695</u>	<u>5,700,921</u>	<u>3,497,000</u>	<u>2,390,000</u>
Total Expenditures/Uses	<u>3,222,640</u>	<u>3,539,695</u>	<u>5,700,921</u>	<u>3,497,000</u>	<u>2,390,000</u>
Revenues/Sources over (under) Expenditures/Uses	27,068,210	(839,159)	(1,782,847)	50,000	-
Beginning Fund Balance	<u>2,322,767</u>	<u>29,390,977</u>	<u>28,551,818</u>	<u>26,768,971</u>	<u>26,818,971</u>
Ending Fund Balance	<u><u>\$ 29,390,977</u></u>	<u><u>\$ 28,551,818</u></u>	<u><u>\$ 26,768,971</u></u>	<u><u>\$ 26,818,971</u></u>	<u><u>\$ 26,818,971</u></u>
 Spendable	 \$ 29,390,977	 \$ 28,551,818	 \$ 26,768,971	 \$ 26,818,971	 \$ 26,818,971
Total Fund Balance*	<u><u>\$ 29,390,977</u></u>	<u><u>\$ 28,551,818</u></u>	<u><u>\$ 26,768,971</u></u>	<u><u>\$ 26,818,971</u></u>	<u><u>\$ 26,818,971</u></u>

**Fund balances are fully encumbered for approved projects.*

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

	<u>ACTUAL</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
REVENUES/SOURCES					
Charges for services	\$ 637,083	\$ 575,000	\$ 500,000	\$ 630,000	\$ 750,000
Intergovernmental revenues	34,826	129,725	157,832	-	-
Other	6,132	(10,890)	87,043	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>678,041</u>	<u>693,835</u>	<u>744,875</u>	<u>630,000</u>	<u>750,000</u>
EXPENDITURES/USES					
Capital projects	388,088	1,774,121	917,896	630,000	750,000
Transfers to other funds	18,523	-	-	-	-
Total Expenditures/Uses	<u>406,611</u>	<u>1,774,121</u>	<u>917,896</u>	<u>630,000</u>	<u>750,000</u>
Revenues/Sources over (under)					
Expenditures/Uses	271,430	(1,080,286)	(173,021)	-	-
Beginning Fund Balance	<u>2,642,637</u>	<u>2,914,067</u>	<u>1,833,781</u>	<u>1,660,760</u>	<u>1,660,760</u>
Ending Fund Balance	<u>\$ 2,914,067</u>	<u>\$ 1,833,781</u>	<u>\$ 1,660,760</u>	<u>\$ 1,660,760</u>	<u>\$ 1,660,760</u>
 Spendable	 \$ 2,914,067	 \$ 1,833,781	 \$ 1,660,760	 \$ 1,660,760	 \$ 1,660,760
Total Fund Balance	<u>\$ 2,914,067</u>	<u>\$ 1,833,781</u>	<u>\$ 1,660,760</u>	<u>\$ 1,660,760</u>	<u>\$ 1,660,760</u>

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

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
REVENUES/SOURCES					
Charges for services	\$ 30,150,318	\$ 30,273,043	\$ 30,262,535	\$ 31,027,459	\$ 31,304,501
Capital contributions	2,255,952	5,222,105	1,268,930	2,797,547	1,080,000
Other	(49,657)	(41,949)	1,395,830	70,154	189,400
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	32,356,613	35,453,199	32,927,295	33,895,160	32,573,901
EXPENSES/USES					
General administration	1,891,022	2,149,253	1,995,381	2,037,150	1,895,187
Operations	14,269,443	15,718,943	16,348,828	17,682,442	17,944,732
Depreciation	3,187,735	2,965,103	2,993,110	-	-
Amortization	664,439	664,439	664,439	-	-
Interest and fiscal charges	3,095,150	2,473,096	2,366,212	1,615,323	1,095,409
Amount allocated for principal payment	-	-	-	3,234,167	3,560,000
Amount allocated for capital projects	-	-	-	5,689,203	2,421,791
Reimbursements	2,349,132	1,800,772	2,568,908	2,256,986	2,495,996
Transfers to other funds	3,509,390	2,627,093	2,875,440	3,014,086	2,873,827
Total Expenses/Uses	28,966,311	28,398,699	29,812,318	35,529,357	32,286,942
Change in Net Assets (Cash Flows for Budget Years Presented)	3,390,303	7,054,500	3,114,977	(1,634,197)	286,959
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(3,000,000)	(3,000,000)
Deduct estimate for amortization	-	-	-	(670,000)	(670,000)
Add back payment of principal	-	-	-	3,234,167	3,560,000
Add back investment in capital assets	-	-	-	5,689,203	2,421,791
Change in Net Assets (After Adjustments to Budget Years)	3,390,303	7,054,500	3,114,977	3,619,173	2,598,750
Net Assets at					
Beginning of Year, as Restated	69,835,485	71,806,965	78,861,465	81,976,442	85,595,615
Net Assets at					
End of Year	\$ 73,225,788	\$ 78,861,465	\$ 81,976,442	\$ 85,595,615	\$ 88,194,365
Invested in capital assets, net of related debt	\$ 44,915,281	\$ 47,832,994	\$ 49,375,600	\$ 54,628,970	\$ 56,940,761
Restricted	11,045,144	14,816,689	17,184,305	17,184,305	17,184,305
Unrestricted	17,265,369	16,211,782	15,416,537	13,782,340	14,069,299
Total Net Assets	\$ 73,225,794	\$ 78,861,465	\$ 81,976,442	\$ 85,595,615	\$ 88,194,365

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

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
REVENUES/SOURCES					
Charges for services	\$ 45,100,134	\$ 48,298,538	\$ 48,833,925	\$ 46,756,074	\$ 43,720,509
Intergovernmental revenues	70,637	-	-	-	-
Other	(14,971)	81,982	(199,619)	-	(5,000)
Transfers from other funds	1,000,000	-	-	181,995	-
Total Revenues/Sources	46,155,800	48,380,520	48,634,306	46,938,069	43,715,509
EXPENSES/USES					
General administration	1,697,116	1,814,309	2,060,921	1,886,309	2,338,326
Operations	32,992,752	31,268,137	31,351,752	29,364,885	24,813,356
Depreciation	2,476,722	2,661,326	2,858,999	-	-
Amortization	656,300	656,300	656,300	-	-
Interest and fiscal charges	2,941,744	2,840,342	2,339,193	2,261,526	2,109,588
Amount allocated for principal payment	-	-	-	2,530,000	2,670,000
Amount allocated for capital projects	-	-	-	5,425,000	5,500,000
Reimbursements	1,531,858	1,554,341	1,484,107	1,728,412	1,592,321
Transfers to other funds	2,762,410	2,801,041	2,803,255	2,800,999	2,533,805
Total Expenses/Uses	45,058,902	43,595,796	43,554,527	45,997,131	41,557,396
Change in Net Assets (Cash Flows for Budget Years Presented)	1,096,898	4,784,724	5,079,779	940,938	2,158,113
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(2,700,000)	(2,700,000)
Deduct estimate for amortization	-	-	-	(656,300)	(656,300)
Add back payment of principal	-	-	-	2,530,000	2,670,000
Add back investment in capital assets	-	-	-	5,425,000	5,500,000
Change in Net Assets (After Adjustments to Budget Years)	1,096,898	4,784,724	5,079,779	5,539,638	6,971,813
Net Assets at Beginning of Year, as Restated	30,270,413	30,825,036	35,609,760	40,689,539	46,229,177
Net Assets at End of Year	\$ 31,367,311	\$ 35,609,760	\$ 40,689,539	\$ 46,229,177	\$ 53,200,990
Invested in capital assets, net of related debt	\$ 21,418,202	\$ 26,481,724	\$ 36,356,732	\$ 40,955,432	\$ 45,769,132
Unrestricted	9,949,109	9,128,036	4,332,807	5,273,745	7,431,858
Total Net Assets	\$ 31,367,311	\$ 35,609,760	\$ 40,689,539	\$ 46,229,177	\$ 53,200,990

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Charges for services	\$ 1,465,117	\$ 1,607,262	\$ 1,655,727	\$ 1,653,251	\$ 1,653,253
Other	21,755	449	3,007	-	-
Transfers from other funds	-	-	-	-	-
Total Revenues/Sources	<u>1,486,872</u>	<u>1,607,711</u>	<u>1,658,734</u>	<u>1,653,251</u>	<u>1,653,253</u>
EXPENSES/USES					
Operations	1,450,010	1,514,550	1,560,077	1,653,251	1,653,253
Depreciation	318	-	-	-	-
Reimbursements	-	-	-	-	-
Total Expenses/Uses	<u>1,450,328</u>	<u>1,514,550</u>	<u>1,560,077</u>	<u>1,653,251</u>	<u>1,653,253</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	36,544	93,162	98,657	-	-
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(1,000)	(1,000)
Change in Net Assets (After Adjustments to Budget Years)	36,544	93,162	98,657	(1,000)	(1,000)
Net Assets at Beginning of Year, as Restated	<u>(14,381)</u>	<u>(158,079)</u>	<u>(64,917)</u>	<u>33,740</u>	<u>32,740</u>
Net Assets at End of Year	<u>\$ 22,163</u>	<u>\$ (64,917)</u>	<u>\$ 33,740</u>	<u>\$ 32,740</u>	<u>\$ 31,740</u>
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ (1,000)	\$ (2,000)
Unrestricted	<u>22,163</u>	<u>(64,917)</u>	<u>33,741</u>	<u>33,741</u>	<u>33,741</u>
Total Net Assets	<u>\$ 22,163</u>	<u>\$ (64,917)</u>	<u>\$ 33,741</u>	<u>\$ 32,741</u>	<u>\$ 31,741</u>

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

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
REVENUES/SOURCES					
Charges for services	\$ 2,031,037	\$ 1,936,584	\$ 2,006,412	\$ 1,888,946	\$ 1,330,608
Other	(153,878)	261,235	324,782	-	-
Total Revenues/Sources	<u>1,877,159</u>	<u>2,197,819</u>	<u>2,331,194</u>	<u>1,888,946</u>	<u>1,330,608</u>
EXPENSES/USES					
Operations	-	17,595	775	-	-
Depreciation	1,265,837	1,229,630	1,318,742	-	-
Interest expense	-	-	-	-	-
Amount allocated for principal payment	-	-	-	-	-
Amount allocated for capital equipment	-	-	-	1,888,946	1,330,608
Transfers to other funds	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Expenses/Uses	<u>1,265,837</u>	<u>1,247,224</u>	<u>1,319,517</u>	<u>1,888,946</u>	<u>1,330,608</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	611,322	950,594	1,011,676	-	-
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(1,250,000)	(1,250,000)
Add back payment of principal	-	-	-	-	-
Add back investment in capital assets	-	-	-	1,888,946	1,330,608
Change in Net Assets (After Adjustments to Budget Years)	611,322	950,594	1,011,676	638,946	80,608
Net Assets at Beginning of Year	<u>7,787,228</u>	<u>8,398,550</u>	<u>9,349,144</u>	<u>10,360,820</u>	<u>10,999,766</u>
Net Assets at End of Year	<u>\$ 8,398,550</u>	<u>\$ 9,349,144</u>	<u>\$ 10,360,820</u>	<u>\$ 10,999,766</u>	<u>\$ 11,080,374</u>
Invested in capital assets, net of related debt	\$ 7,381,758	\$ 7,381,758	\$ 7,533,825	\$ 8,172,771	\$ 8,253,379
Unrestricted	<u>1,016,792</u>	<u>1,967,386</u>	<u>2,826,995</u>	<u>2,826,995</u>	<u>2,826,995</u>
Total Net Assets	<u>\$ 8,398,550</u>	<u>\$ 9,349,144</u>	<u>\$ 10,360,820</u>	<u>\$ 10,999,766</u>	<u>\$ 11,080,374</u>

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

	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>BUDGET FY 2020</u>	<u>BUDGET FY 2021</u>
REVENUES/SOURCES					
Charges for services	\$ 7,218,062	\$ 7,848,934	\$ 7,833,204	\$ 7,952,233	\$ 8,168,322
Other	<u>57,710</u>	<u>41,423</u>	<u>218,483</u>	<u>125,000</u>	<u>150,000</u>
Total Revenues/Sources	<u>7,275,772</u>	<u>7,890,358</u>	<u>8,051,687</u>	<u>8,077,233</u>	<u>8,318,322</u>
EXPENSES/USES					
Operations	7,065,152	8,258,249	7,886,338	8,077,233	8,318,322
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses/Uses	<u>7,065,152</u>	<u>8,258,249</u>	<u>7,886,338</u>	<u>8,077,233</u>	<u>8,318,322</u>
Change in Net Assets	210,620	(367,891)	165,349	-	-
Net Assets at Beginning of Year	<u>2,957,484</u>	<u>3,168,104</u>	<u>2,800,213</u>	<u>2,965,563</u>	<u>2,965,563</u>
Net Assets at End of Year	<u>\$ 3,168,104</u>	<u>\$ 2,800,213</u>	<u>\$ 2,965,563</u>	<u>\$ 2,965,563</u>	<u>\$ 2,965,563</u>
Unrestricted	<u>\$ 3,168,104</u>	<u>\$ 2,800,213</u>	<u>\$ 2,965,563</u>	<u>\$ 2,965,563</u>	<u>\$ 2,965,563</u>
Total Net Assets	<u>\$ 3,168,104</u>	<u>2,800,213</u>	<u>2,965,563</u>	<u>\$ 2,965,563</u>	<u>\$ 2,965,563</u>

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

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
REVENUES/SOURCES					
Charges for services	\$ 2,408,203	\$ 2,407,543	\$ 2,531,674	\$ 2,657,919	\$ 2,793,800
Other	2,180	235	55,489	-	-
Total Revenues/Sources	<u>2,410,383</u>	<u>2,407,778</u>	<u>2,587,163</u>	<u>2,657,919</u>	<u>2,793,800</u>
EXPENSES/USES					
Operations	1,909,726	2,100,258	3,195,191	2,657,919	2,793,800
Depreciation	899	246	245	-	-
Transfers to other funds	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Expenses/Uses	<u>1,910,625</u>	<u>2,100,504</u>	<u>3,195,436</u>	<u>2,657,919</u>	<u>2,793,800</u>
Change in Net Assets (Cash Flows for Budget Years Presented)	499,758	307,274	(608,272)	-	-
Adjustments to Budget Years to Convert to GAAP Accounting:					
Deduct estimate for depreciation	-	-	-	(1,000)	(1,000)
Change in Net Assets (After Adjustments to Budget Years)	499,758	307,274	(608,272)	(1,000)	(1,000)
Net Assets at Beginning of Year, as Restated	<u>(193,258)</u>	<u>270,140</u>	<u>577,414</u>	<u>(30,858)</u>	<u>(30,858)</u>
Net Assets at End of Year	<u>\$ 306,500</u>	<u>\$ 577,414</u>	<u>\$ (30,858)</u>	<u>\$ (30,858)</u>	<u>\$ (30,858)</u>
Invested in capital assets, net of related debt	\$ 5,492	\$ 5,492	\$ 21	\$ (979)	\$ (1,979)
Unrestricted	<u>301,008</u>	<u>571,922</u>	<u>(30,879)</u>	<u>(29,879)</u>	<u>(28,879)</u>
Total Net Assets	<u>\$ 306,500</u>	<u>\$ 577,414</u>	<u>\$ (30,858)</u>	<u>\$ (30,858)</u>	<u>\$ (30,858)</u>



program budgets

Program Budgets

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

Fund Level:

- 5-Year summary of fund spending

Department Level:

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

Division Level:

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

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

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>
ESTIMATED REVENUES:							
Taxes:							
Property Taxes:							
Operating millage	\$ 26,268,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,268,486
Debt Service - 2020			145,655				145,655
Debt Service - 2017	-	-	1,803,550	-	-	-	1,803,550
Debt Service - 2011	-	-	814,700	-	-	-	814,700
Utility Taxes	6,390,687	-	-	-	-	-	6,390,687
Franchise Fees	837,120	-	-	-	-	-	837,120
Licenses and Permits	2,671,394	39,904	-	-	-	-	2,711,298
Intergovernmental Revenue	6,874,480	4,191,198	-	-	-	-	11,065,678
Charges for Services	9,109,710	2,727,398	-	750,000	76,105,010	13,945,983	102,638,101
Fines and Forfeitures	1,284,915	-	-	-	-	-	1,284,915
Other Revenue	658,500	635,801	158,000	200,000	184,400	150,000	1,986,701
Transfers	5,117,340	3,663,681	392,278	2,190,000	-	-	11,363,299
Fund Balance	190,500	1,657,925	46,592	-	687,791	-	2,582,808
Total Estimated Revenues	<u>\$ 59,403,132</u>	<u>\$ 12,915,907</u>	<u>\$ 3,360,775</u>	<u>\$ 3,140,000</u>	<u>\$ 76,977,201</u>	<u>\$ 14,095,983</u>	<u>\$ 169,892,998</u>

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 5,350,715	\$ -	\$ -	\$ 385,000	\$ -	\$ 14,095,983	\$ 19,831,698
Financial Services	1,002,038	-	-	-	1,615,879	-	2,617,917
Plan/Community Development	3,001,973	5,881,620	-	-	-	-	8,883,593
Public Works	9,769,712	2,807,302	-	1,650,000	53,297,513	-	67,524,527
Police	15,482,374	1,049,083	-	170,000	-	-	16,701,457
Fire	13,434,002	-	-	175,000	-	-	13,609,002
Parks & Recreation	8,554,798	25,000	-	760,000	-	-	9,339,798
Organizational Support	1,657,004	767,461	-	-	-	-	2,424,465
Debt Service	-	1,491,056	3,360,775	-	9,434,997	-	14,286,828
Transfers	5,241,636	714,031	-	-	5,407,632	-	11,363,299
Reimbursements	(4,268,671)	180,354	-	-	4,088,317	-	-
Non-Departmental	(172,449)	-	-	-	-	-	(172,449)
Contingency	350,000	-	-	-	3,132,863	-	3,482,863
Total Estimated Appropriations	<u>\$ 59,403,132</u>	<u>\$ 12,915,907</u>	<u>\$ 3,360,775</u>	<u>\$ 3,140,000</u>	<u>\$ 76,977,201</u>	<u>\$ 14,095,983</u>	<u>\$ 169,892,998</u>

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 38,024,723	\$ 2,126,145	\$ -	\$ -	\$ 10,447,708	\$ 1,217,019	\$ 51,815,595
Operating Costs	20,187,893	3,464,321	-	-	34,763,293	11,488,277	69,903,784
Capital Outlay	40,000	-	-	-	577,000	1,390,687	2,007,687
Debt Service	-	1,491,056	3,360,775	-	9,434,997	-	14,286,828
Capital Projects	-	4,940,000	-	3,140,000	9,125,391	-	17,205,391
Transfers	5,241,636	714,031	-	-	5,407,632	-	11,363,299
Reimbursements	(4,268,671)	180,354	-	-	4,088,317	-	-
Non-Departmental	(172,449)	-	-	-	-	-	(172,449)
Contingency	350,000	-	-	-	3,132,863	-	3,482,863
Total Estimated Appropriations	<u>\$ 59,403,132</u>	<u>\$ 12,915,907</u>	<u>\$ 3,360,775</u>	<u>\$ 3,140,000</u>	<u>\$ 76,977,201</u>	<u>\$ 14,095,983</u>	<u>\$ 169,892,998</u>

CITY OF WINTER PARK
ALL FUNDS BUDGET SUMMARY
October 1, 2019 through September 30, 2020

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>
ESTIMATED REVENUES:							
Taxes:							
Property Taxes:							
Operating millage	\$ 24,461,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,461,639
Debt Service - 2017	-	-	1,803,050	-	-	-	1,803,050
Debt Service - 2011	-	-	812,650	-	-	-	812,650
Utility Taxes	6,444,688	-	-	-	-	-	6,444,688
Franchise Fees	850,956	-	-	-	-	-	850,956
Licenses and Permits	3,328,650	30,000	-	-	-	-	3,358,650
Intergovernmental Revenue	8,530,856	3,785,445	-	-	-	-	12,316,301
Charges for Services	9,343,810	2,718,073	-	630,000	80,581,080	14,152,349	107,425,312
Fines and Forfeitures	1,414,449	-	-	-	-	-	1,414,449
Other Revenue	665,700	520,000	154,000	-	70,154	125,000	1,534,854
Transfers	5,388,550	3,239,640	386,764	3,547,000	181,995	-	12,743,949
Fund Balance	342,500	4,014,632	48,704	-	2,978,494	-	7,384,330
Total Estimated Revenues	\$ 60,771,798	\$ 14,307,790	\$ 3,205,168	\$ 4,177,000	\$ 83,811,723	\$ 14,277,349	\$ 180,550,828

**ESTIMATED APPROPRIATIONS
BY PROGRAM:**

General Government	\$ 5,464,873	\$ -	\$ -	\$ 330,000	\$ -	\$ 14,277,349	\$ 20,072,222
Financial Services	993,998	-	-	-	1,462,586	-	2,456,584
Plan/Community Development	2,934,296	6,756,088	-	-	-	-	9,690,384
Public Works	10,103,297	2,748,273	-	2,530,000	60,622,403	-	76,003,973
Police	15,541,958	1,012,022	-	170,000	-	-	16,723,980
Fire	13,428,666	-	-	175,000	-	-	13,603,666
Parks & Recreation	8,634,443	50,000	-	922,000	-	-	9,606,443
Organizational Support	1,657,004	606,842	-	-	-	-	2,263,846
Debt Service	-	1,499,412	3,205,168	-	9,641,016	-	14,345,596
Transfers	5,407,556	1,521,308	-	-	5,815,085	-	12,743,949
Reimbursements	(4,079,443)	94,045	-	-	3,985,398	-	-
Non-Departmental	(260,000)	-	-	-	-	-	(260,000)
Contingency	945,150	19,800	-	50,000	2,285,235	-	3,300,185
Total Estimated Appropriations	\$ 60,771,798	\$ 14,307,790	\$ 3,205,168	\$ 4,177,000	\$ 83,811,723	\$ 14,277,349	\$ 180,550,828

**ESTIMATED APPROPRIATIONS
BY FUNCTION:**

Personal Services	\$ 37,736,911	\$ 2,138,401	\$ -	\$ -	\$ 10,481,814	\$ 1,112,159	\$ 51,469,285
Operating Costs	20,880,760	3,301,371	-	-	38,267,972	11,199,304	73,649,407
Capital Outlay	140,864	-	-	-	1,041,000	1,965,886	3,147,750
Debt Service	-	1,499,412	3,205,168	-	9,641,016	-	14,345,596
Capital Projects	-	5,733,453	-	4,127,000	12,294,203	-	22,154,656
Transfers	5,407,556	1,521,308	-	-	5,815,085	-	12,743,949
Reimbursements	(4,079,443)	94,045	-	-	3,985,398	-	-
Non-Departmental	(260,000)	-	-	-	-	-	(260,000)
Contingency	945,150	19,800	-	50,000	2,285,235	-	3,300,185
Total Estimated Appropriations	\$ 60,771,798	\$ 14,307,790	\$ 3,205,168	\$ 4,177,000	\$ 83,811,723	\$ 14,277,349	\$ 180,550,828

CITY OF WINTER PARK
Position Summary By Department
Actual & Budgets 2016/2017 through 2020/2021
(FT denotes full-time employees; PT denotes part-time employees)

	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		Change FY 2020 FY 2021	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND												
City Commission	-	5.0	-	5.0	-	5.0		5.0		5.0	-	-
City Manager	3.5	-	3.5	-	3.5	-	3.5	-	3.5	-	-	-
Budget	1.0	-	2.0	-	2.0	-	2.0	-	2.0	-	-	-
City Clerk	1.0	-	1.0	-	1.0	-	2.0	-	2.0	-	-	-
Communications	4.0	-	6.0	-	6.0	-	6.0	-	6.0	-	-	-
Human Resources	4.0	-	5.0	-	5.0	-	5.0	-	5.0	-	-	-
Purchasing	2.5	-	3.0	-	3.0	-	3.0	-	3.0	-	-	-
Information Technology	9.0	-	9.0	-	9.0	-	12.0	-	12.0	-	-	-
Finance	9.0	-	9.0	-	9.0	-	9.0	-	9.0	-	-	-
Planning	5.0	-	5.0	-	5.0	-	8.0	-	8.0	-	-	-
Building	12.5	2.0	12.5	5.0	15.0	5.0	14.0	5.0	14.0	2.0	-	(3.0)
Public Works	36.0	1.0	36.0	1.0	22.0	-	24.0	-	24.0	-	-	-
Police	113.0	12.0	114.0	12.0	114.0	12.0	114.0	11.0	114.0	10.0	-	(1.0)
Fire	82.0	1.0	83.0	1.0	83.0	1.0	81.0	2.0	81.0	2.0	-	-
Parks/Recreation	70.0	26.0	71.0	26.0	74.0	30.0	67.0	27.0	67.0	33.0	-	6.0
Total General Fund	352.5	47.0	360.0	50.0	351.5	53.0	350.5	50.0	350.5	52.0	-	2.0
SPECIAL REVENUE FUNDS												
Stormwater Utility	22.0	-	22.0	-	22.0	-	22.0	-	22.0	-	-	-
Community Redevelopment	4.0	-	4.0	-	3.0	-	4.0	-	4.0	-	-	-
Total Special Revenue Funds	26.0	-	26.0	-	25.0	-	26.0	-	26.0	-	-	-
ENTERPRISE FUNDS												
Water/Sewer Service	114.0	3.0	116.0	3.0	115.0	3.0	111.0	3.0	111.0	3.0	-	-
Electric Service	20.0	-	20.0	-	20.0	-	20.0	-	20.0	-	-	-
Total Enterprise Funds	134.0	3.0	136.0	3.0	135.0	3.0	131.0	3.0	131.0	3.0	-	-
INTERNAL SERVICE FUNDS												
Fleet Maintenance	11.0	-	11.0	-	11.0	-	11.0	-	11.0	-	-	-
Risk Mgmt & Code Compliance	1.5	-	2.5	-	2.5	-	5.5	2.0	5.5	2.0	-	-
Total Internal Service Funds	12.5	-	13.5	-	13.5	-	16.5	2.0	16.5	2.0	-	-
TOTAL ALL FUNDS	525.0	50.0	535.5	53.0	525.0	56.0	524.0	55.0	524.0	57.0	-	2.0

Changes in position counts

City Clerk	Added Deputy City Clerk position in FY 20.
Information Technology	Moved Web Development position to IT from Communications in FY 20.
Communications	Created new Content and Graphic Arts position in FY 20, position is frozen in FY 21 pending financial outcome.
Planning	Transferred two Transportation positions from Public Works and relocated the Planning Technician position from Building in FY 20.
Building	Reduced part-time permitting staff in FY 21 due to expected downturn in demand for services.
Public Works	Relocated two Transportation positions to Planning and added four positions to bring Facilities Maintenance in-house in FY 20.
Police	Removed a part-time records position to allow budgetary room to upgrade an existing position to manage body cameras.
Parks	Reflects part-time positions for lifeguards (5) and park facilities.



general fund

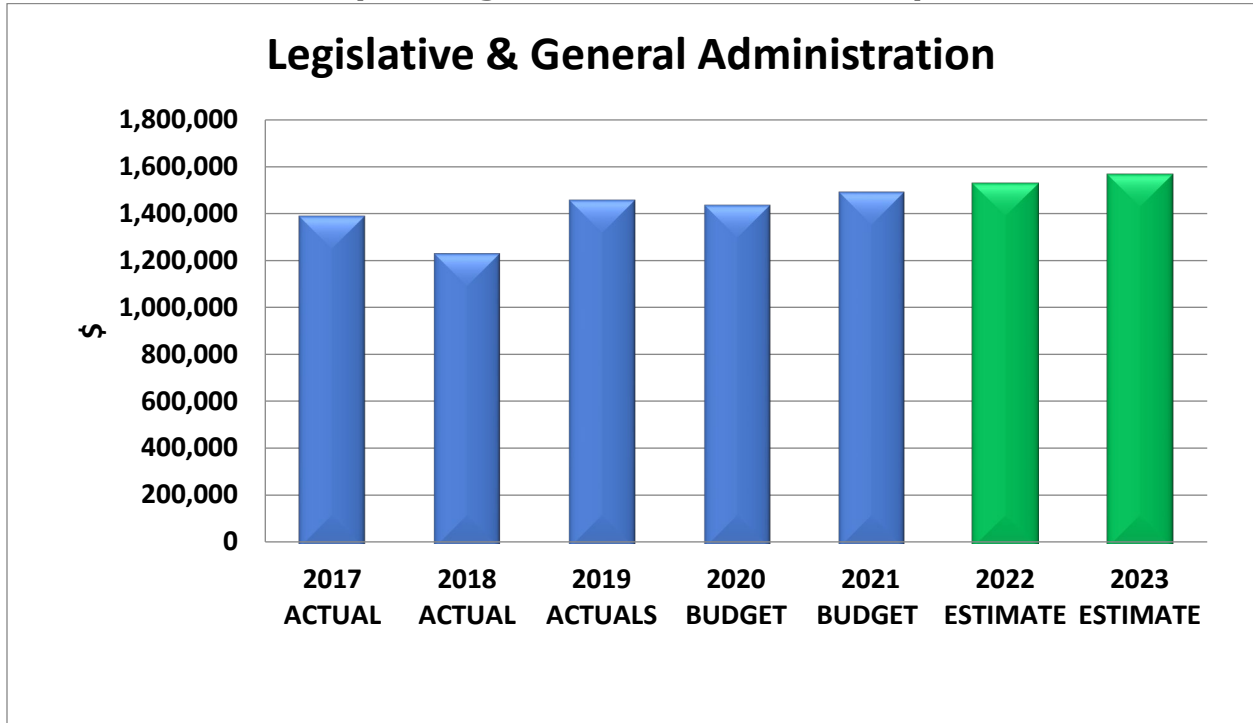


legislative & general admin

Legislative & General Administration

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

Historical Spending & Future Estimated Expenditures



City Commission

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$10,997	\$12,509	\$14,488	\$70,393
Operating Expenses	\$11,837	\$20,660	\$15,700	\$13,000
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$22,834	\$33,169	\$30,188	\$83,393

Voter referendum approved Commission pay increase in FY21.

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	-	-	-	-
Part-time	5	5	5	5
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

- Oversight and policy direction for the City of Winter Park

Legal Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$399,023	\$520,636	\$517,000	\$460,000
Capital Outlay				
Total	\$399,023	\$520,636	\$517,000	\$460,000

Legal services are contracted

Program Summary:

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

Level of Service Provided in Budget:

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

City Management

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$568,439	\$594,140	\$614,930	\$603,343
Operating Expenses	\$43,581	\$58,577	\$51,540	\$58,895
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$612,020	\$652,717	\$666,470	\$662,238

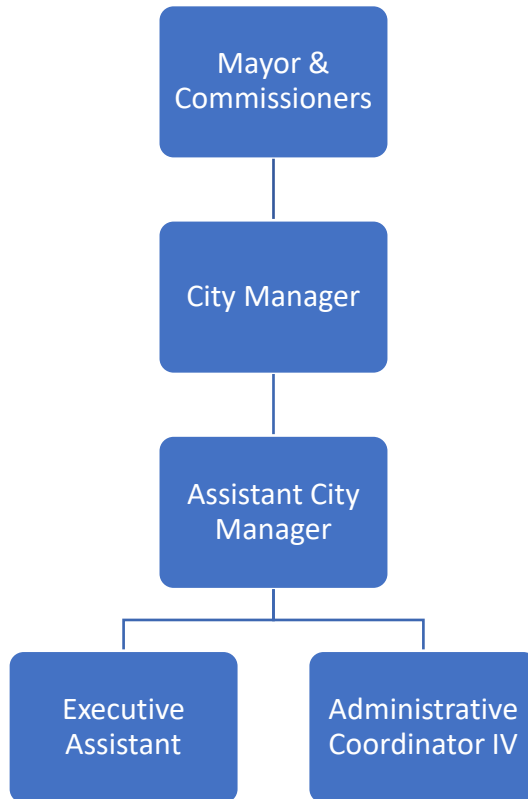
No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	3.5	3.5	3.5	3.5
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

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



Executive Assistant position split with Risk Management

City Clerk

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$114,757	\$155,089	\$116,099	\$181,818
Operating Expenses	\$56,182	\$72,248	\$56,824	\$79,586
Capital Outlay	\$0	\$0	\$6,400	\$0
Total	\$170,939	\$227,337	\$179,323	\$261,404

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	1	1	1	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

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



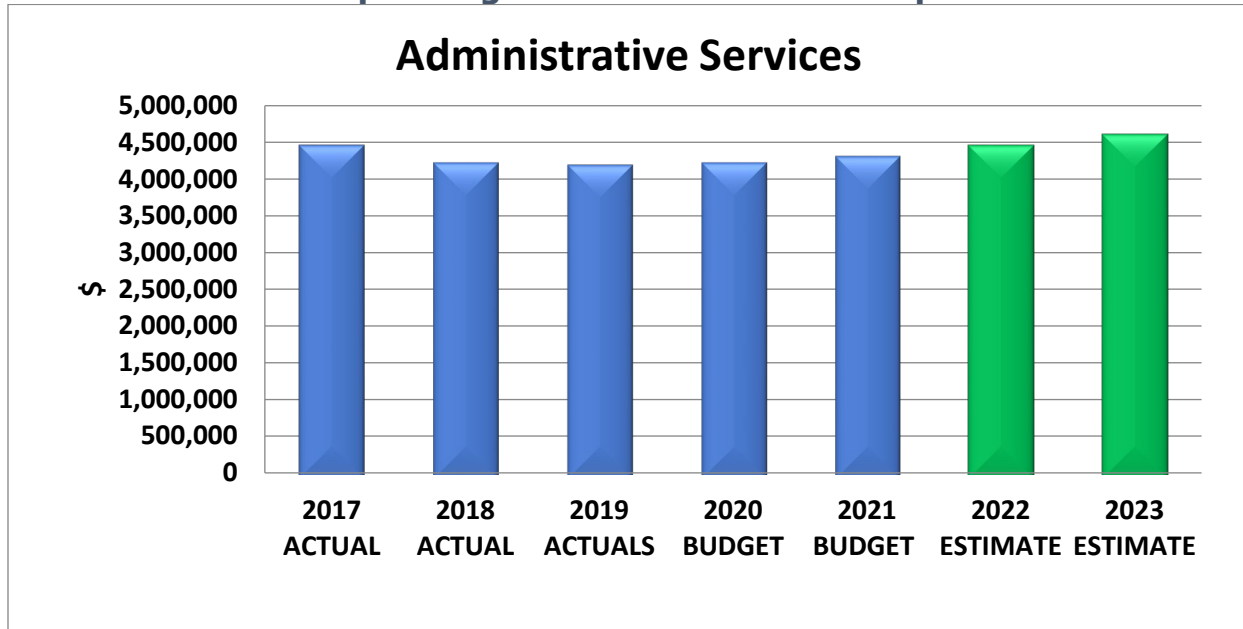


administrative services

Administrative Services

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

Historical Spending & Future Estimated Expenditures



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

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Risk Management - Workers' Compensation Experience Modification	0.81	NA	< .80	
Management & Budget - Revenue Forecast Accuracy	105.1%	Review at Yr. end	99% - 101%	Based on all Revenue Sources' original estimates.
HR - Annual Turnover Rate	13.4%	NA	< 10%	Includes layoffs and retirements

Human Resources

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$299,026	\$290,931	\$387,518	\$442,147
Operating Expenses	\$107,401	\$107,470	\$110,577	\$107,526
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$406,427	\$398,402	\$498,095	\$549,673

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	5	5	5	5
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

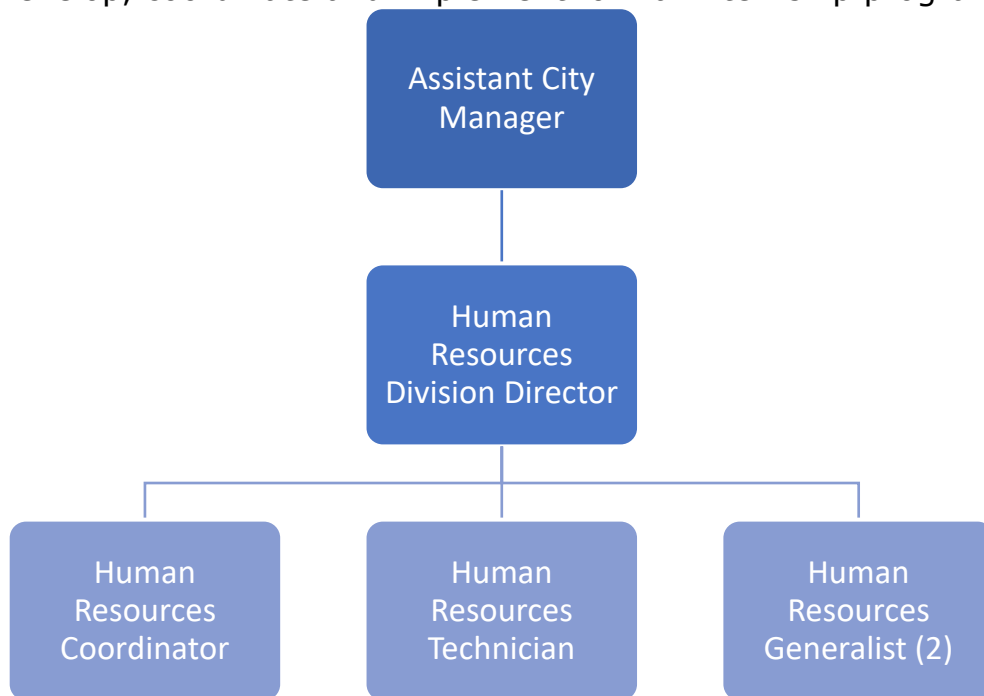
- Oversee recruitment and selection process to fill vacant positions
- Coordinate employee onboarding, including first day, benefits and monthly new hire orientation
- Facilitate organizational development through employee and supervisory training
- Administer City's employee and retiree benefits programs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

Prior Year Accomplishments:

- Successfully transitioned group medical insurance to new provider and introduced three new voluntary benefits programs (vision, critical care and auto insurance discounts)
- Enhanced the employee's wellness program by offering wellness incentive program, by introducing Motivate Me through Cigna, and by increasing lunch and learn and webinar opportunities related to all facets of wellness
- Conducted a comprehensive salary survey of all City positions and implemented a pay plan reflective of the findings
- Updated personnel policies directly related to career progression and professional development
- Manage unprecedented employment concerns related to COVID-19

Next Year Goals:

- Update Personnel Policy Manual and provide training on revisions
- Develop, coordinate and implement supervisory training program
- Improve selection and recruitment process through ERP modules
- Develop, coordinate and implement formal internship program



Procurement

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$177,367	\$228,522	\$237,928	\$248,569
Operating Expenses	\$228,522	\$99,828	\$104,786	\$105,607
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$405,889	\$328,350	\$342,714	\$354,176

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

Program Summary:

The Procurement Division is committed to adhering to the procurement values and guiding principles of accountability, ethics, impartiality, professionalism, service, and transparency, which is essential in preserving the public trust and protecting the public interest. Procurement is a crucial resource and strategic partner within the organization and promotes practical, economical, and efficient acquisitions.

Level of Service Provided in Budget:

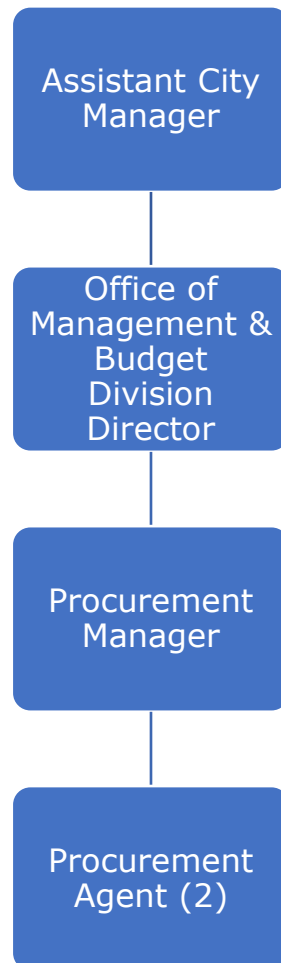
- Maximize competition to the greatest extent practicable
- Abide by all applicable laws and regulations
- Achieve cost savings by successfully negotiating contracts with vendors and optimizing value to end-users
- Process purchase orders in an efficient and compliant manner
- Audit PCard purchases for compliance and manage cardholder program
- Centralize acquisitions of goods & services where efficiencies can be gained
- Continuously seek new, creative, and innovative ways of conducting business
- Monitor vendor compliance for contractual and liability insurance requirements
- Monitor employee compliance with procurement policies and procedures

Prior Year Accomplishments:

- Created and implemented ADA Compliance policies and procedures
- Improved efficiency of vendor profile updates, contract requests, contract signatures, and contract change orders.
- Developed new processes for contract administration monitoring
- Applied for Achievement of Excellence in Procurement Award and NIGP's Agency Advancement Award
- Updated city PCard policy to enhance audit compliance

Next Year Goals:

- Incorporate environmentally and sustainability procurement processes
- Apply for Achievement of Excellence in Procurement Award
- Revise end-user training for all procurement related policies and procedures



Office of Management & Budget

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$147,497	\$167,721	\$246,321	\$252,527
Operating Expenses	\$10,356	\$22,852	\$56,047	\$33,970
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$157,853	\$190,573	\$302,368	\$286,497

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	2	2	2	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

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

Program Summary:

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

Level of Service Provided in Budget:

- Completion and management of the annual budget process and adopted document
- Submission for the annual GFOA distinguished budget award
- Quarterly budget and performance measurement reviews with each department

- Quarterly performance measurement reports posted to City website
- Monthly updates of budget and spending status submitted to management
- Special projects including but not limited to strategic planning, organizational management, operational efficiency, compensation analysis, Utility rate study analysis, and analytical reports as requested
- Oversight of Procurement Division
- Oversight of Warehousing Division
- Oversight of Community Redevelopment Agency and Economic Development
- Works with City boards and Task Forces as assigned

Prior Year Accomplishments:

- Developed the City Manager Report and CIP Update report for Commission meetings.
- Developed system for creating quarterly Performance Measurement, Economic Development, and Advisory Board Update reports.
- Implemented the budget transparency software Opengov to assist with performance measurement reporting (may be put on hold in FY 21 due to budget restraints).
- Served as staff liaison to the Old Library Site Review Task Force and developed final report and recommendations.
- Worked with management to develop pandemic budget response scenarios and forecasts.
- Oversight of submission of reimbursement for funding from the County for CARES Act proceeds.

Next Year Goals:

- Issue quarterly performance measurement, economic development, and advisory board reports.
- Further refine and improve the content and usability of City Manager and CIP reports.
- Work to implement public WiFi and city owned fiber deployments.
- Work with cellular companies and legal staff to address the advent of 5G technology deployments in an aesthetic and safe manner.
- Implement outward facing performance measurement systems on the city's website.
- Assist City Management with major capital projects such as the Post Office relocation, improvements to MLK Park, Streetscape enhancements, and parking systems.
- Pursue a housing roundtable to address issues of affordable and workforce housing availability.

- Work with the Economic Development Advisory Board to review city processes and policies related to business.



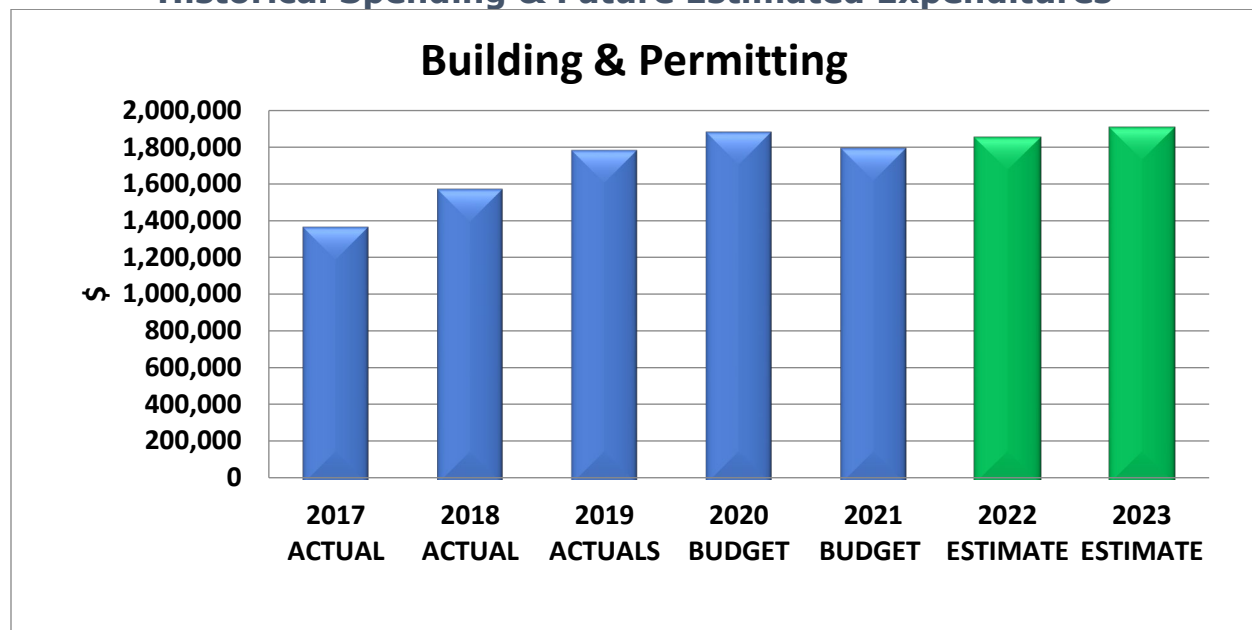


building & permitting services

Building & Permitting Department

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

Historical Spending & Future Estimated Expenditures



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

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
% of inspections completed next business day	99%	98%	> 98%	
% of plans reviewed and returned within 8-10 business days (Building/All Departments)	98%/93%	99%	98%/93%	

Building, Permitting, & Sustainability Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,303,320	\$1,357,853	\$1,447,708	\$1,432,710
Operating Expenses	\$237,102	\$345,430	\$457,539	\$330,878
Capital Outlay	\$0	\$47,527	\$3,100	\$0
Total	\$1,540,422	\$1,750,810	\$1,908,347	\$1,763,588

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	16	16	15	14
Part-time	4	3	5	2
Seasonal	1	1	-	-

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

Program Summary:

Processes building permits, performs building plan reviews, inspects new construction, and guides interdepartmental plan coordination to ensure that all buildings and structures are constructed by licensed contractors in conformance with all City construction and land development codes. Additionally, the Department initiates actions and responds to requests concerning building code violations. City codes related to land development, property maintenance and other areas are revised or updated where needed and in response to City Commission directives. Coordination of legislative affairs with State & Federal Lobbyists and information on areas affecting the City is provided to the Commission and staff. 3 Boards assist the department: Board of Adjustments, Construction Board of Adjustment and Appeals, and the KWPB/Sustainability Board. Staff acts as liaison to these boards & provides input to the Development Review Committee. Miscellaneous permitting functions include business certificate issuance, special events, solicitation permits, garage sale permits, film permits and others are processed, approved and issued.

Level of Service Provided in Budget:

- Construction plan review times: Residential 8 days; minor Commercial 7 days; major Commercial 14-21 days

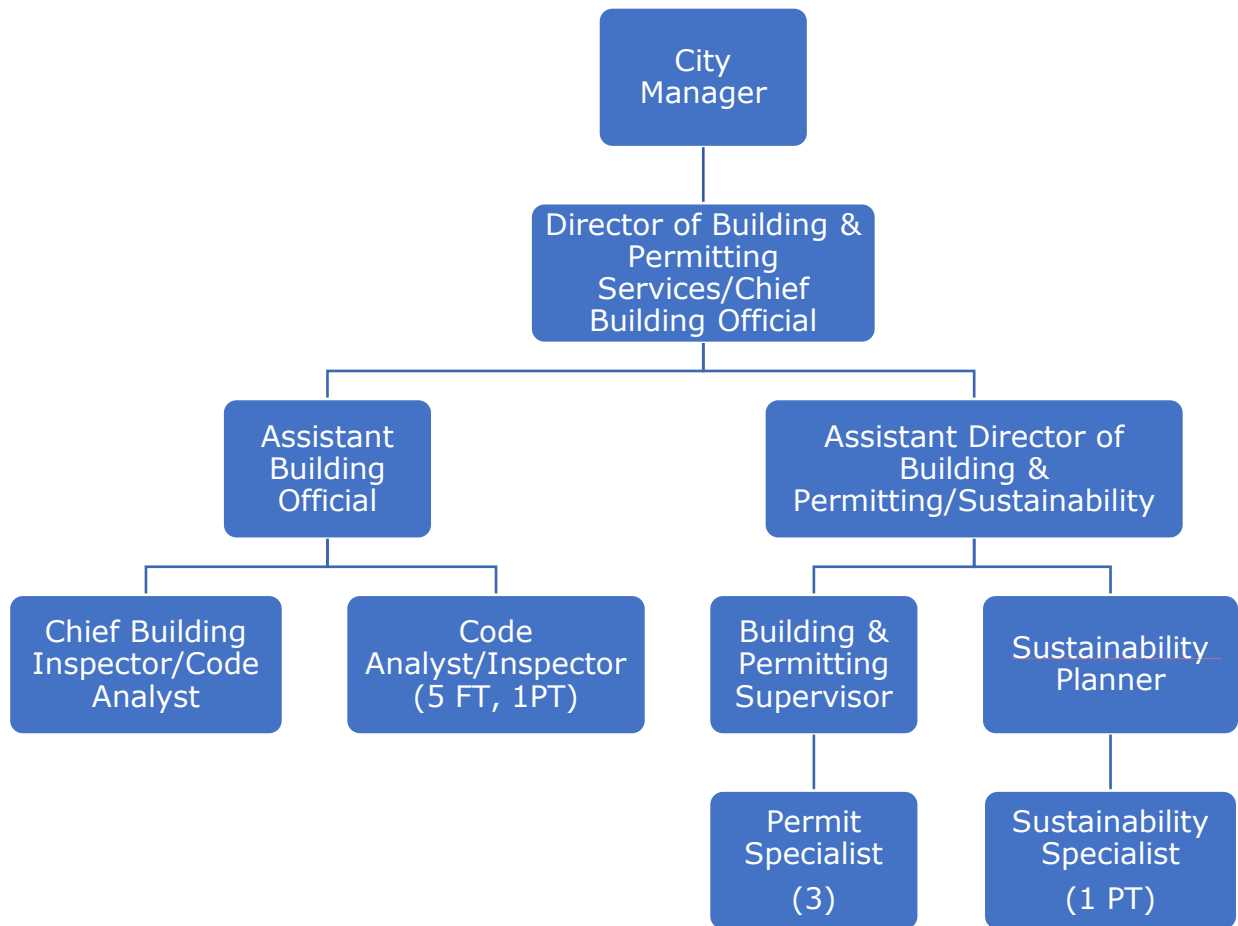
- Provide annual renewal of over 4,000 business licenses through mail out renewals and return of new license within 10 days of receiving paid license renewal
- Provide construction inspection for code compliance within one business day from time of request
- Provide technical assistance and preliminary plan review for residential and commercial construction projects with staff, on-line access to building permitting information, and all basic instructions and forms
- Manage city's sustainability plan, facilitate KWPB&S Board, plan and organize Earth Day Celebration and other environmentally friendly efforts to include hazardous waste disposal

Prior Year Accomplishments:

- Converted to new permitting software (Energov). Energov provides for a more streamlined electronic permit submittal, review, issuance, and inspection process to all permitting activity
- Began using Cisco Finesse to manage phone call volume and routing
- Began using Go to Meeting Software to conduct some inspection types virtually
- Renovated office space to facilitate new job functions and customer interaction brought on by Energov
- Bringing applications and forms into compliance with ADA
- Achieved ISO Rating of 2 for Residential and Commercial Permitting

Next Year Goals:

- Improve training of staff and customers to Energov software
- Update Sustainability Action Plan
- Implementation of 2020 Florida Building Code including updating local administrative amendments to the FL. Bldg Code by Ordinance



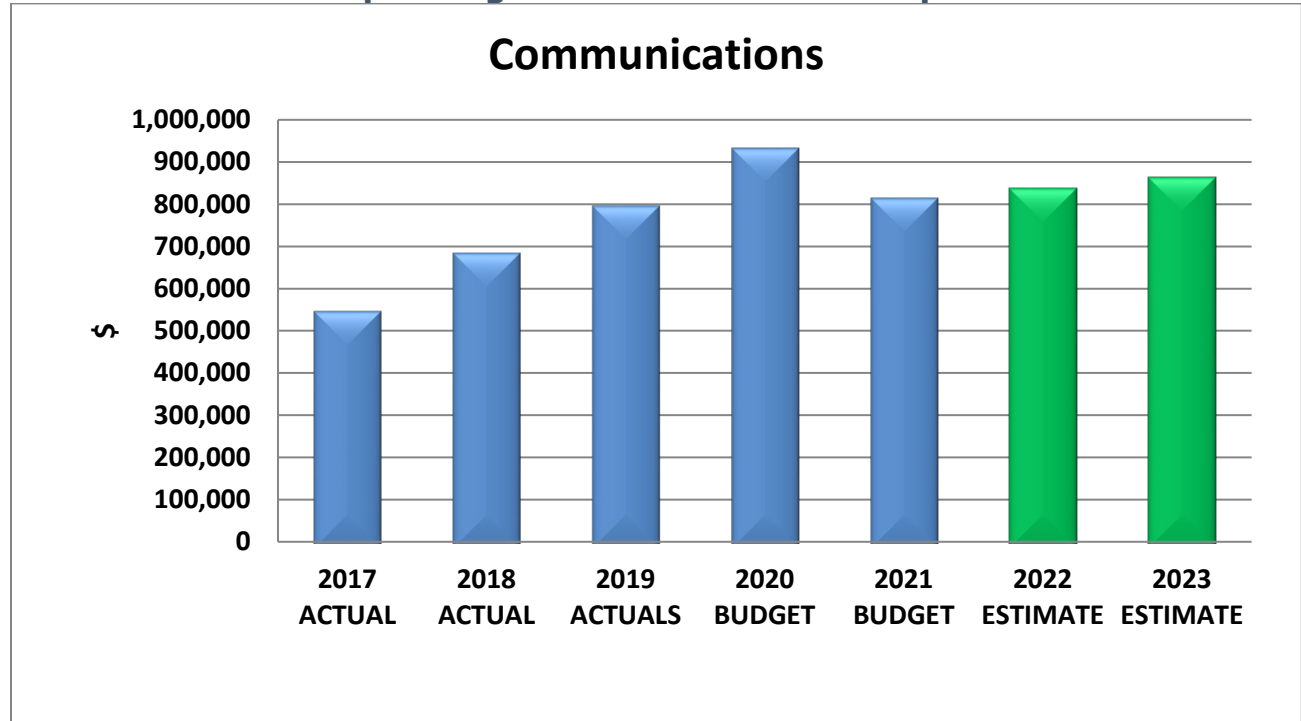


communications

Communications & Events

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

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Goals

- Continue featuring city services, events, programs and initiatives using photos, video, graphics, and creative online tools.
- Continue to enhance the city's event permitting process implementing new citywide software and the quality of city-sponsored events.
- Focus on highlighting city services on social media tools
- Develop creative services section of the department and strategize work of this team as it relates to graphics and content on the city's website.
- Strategize the efforts of the Arts & Culture Alliance
- Strategize and streamline the work of the Public Art Advisory Board

Communications & Events

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$554,859	\$611,631	\$655,140	\$577,124
Operating Expenses	\$109,461	\$170,059	\$201,899	\$222,930
Capital Outlay	\$6,236	\$0	\$0	\$0
Total	\$670,556	\$781,690	\$857,039	\$800,054

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	6	6	6	6
Part-time	-	-	-	-
Seasonal				

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

Program Summary:

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

Level of Service Provided in Budget:

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

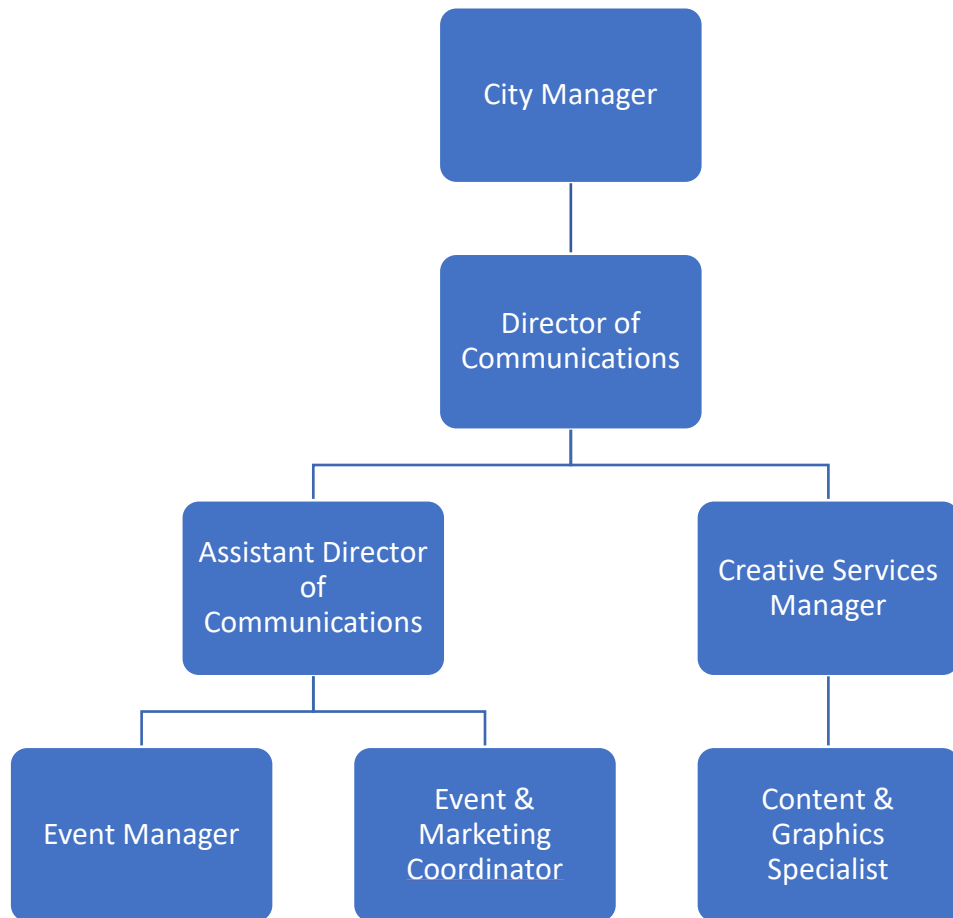
- Oversee event management for special events within city limits
- Coordinate city special events and assist other departments with special events planning & management
- Oversee the Public Art Advisory Board and Arts & Culture Alliance

Prior Year Accomplishments:

- Streamlined event permitting process
- Increased followers on social media tools via videos, unique photo opportunities, and greater interaction with followers
- Established ADA guidelines for posting documents on cityofwinterpark.org
- Managed the beginning phases of strategic planning initiative for Arts & Culture Alliance

Next Year Goals:

- Develop radio relationships and increased use of OUTREACH for emergency purposes
- Focus social media efforts on city services visibility
- Launch marketing plan for new @YourRequest program
- Develop creative services section of the department and strategize work of this team as it relates to graphics and content on the city's website
- Strategize the efforts of the Arts & Culture Alliance
- Strategize and streamline the work of the Public Art Advisory Board





finance

Financial Services

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

Historical Spending & Future Estimated Expenditures

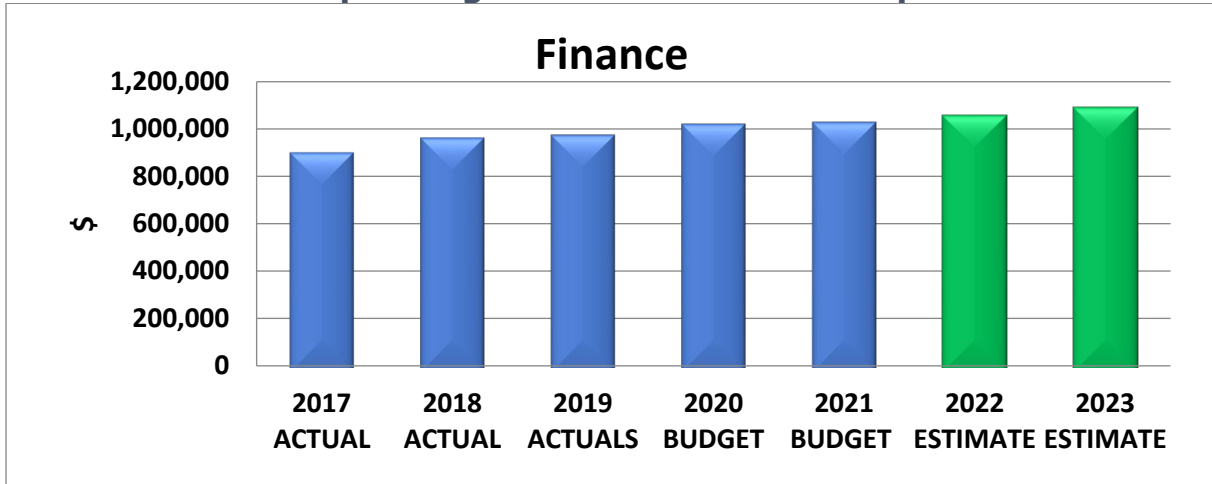


Figure 1 Electric and Water Utility Billing are accounted for in their respective departments.

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Distinguished Comprehensive Annual Financial Report (CAFR) award received.	Yes	Yes	Yes	
Utility Billing collection loss % on bad debt.	0.13%	Calc. at year end	< 0.5%	
% Annualized Blended Rate of Return on Investments equal to or better than one year Treasury Bill	2.12% actual as compared to 2.32% average 1 year Treasury rate	1.92% actual as compared to 1.32% average 1 year Treasury rate	One year Treasury rate	
City General Obligation Debt Service Rating	Aa1 (Moody's) AA+ (Fitch)	Aa1 (Moody's) AA+ (Fitch)	Aa1 (Moody's) AA+ (Fitch)	

Finance

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$832,549	\$841,396	\$871,506	\$879,170
Operating Expenses	\$102,571	\$105,954	\$114,414	\$122,868
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$935,120	\$947,350	\$985,920	\$1,002,038

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	9	9	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

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

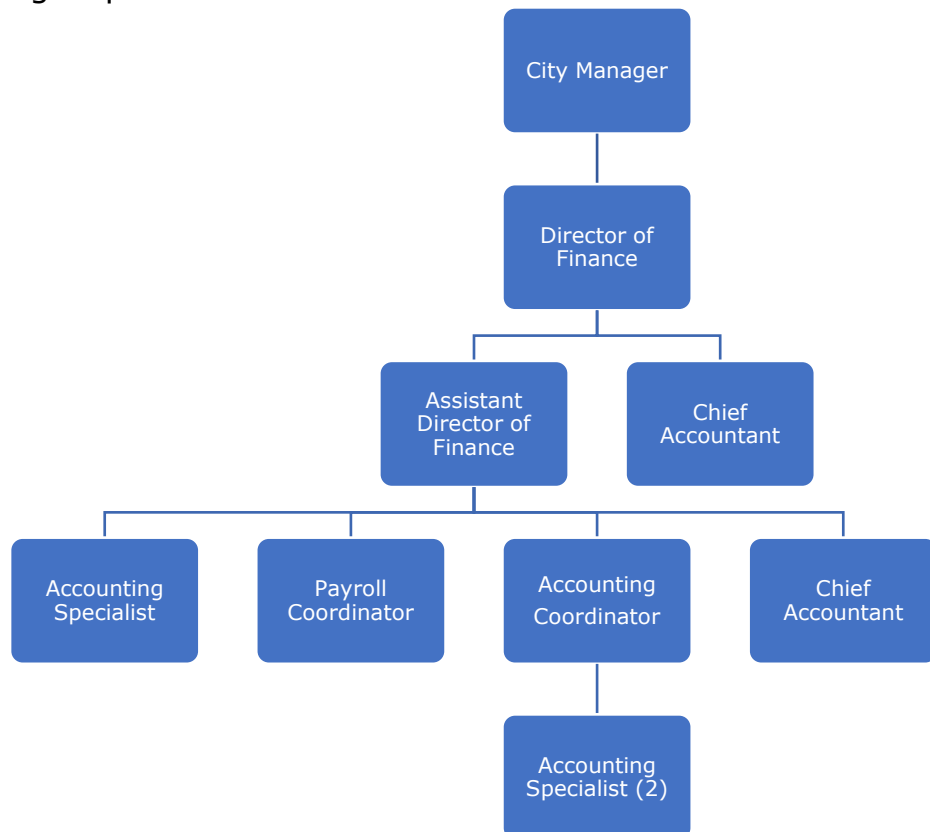
Prior Year Accomplishments:

- Implementation of the MUNIS payroll application
- Completion of Project Worksheets for reimbursement of Hurricane Irma recovery costs
- Phase I audit of stormwater charges

Next Year Goals:

- Complete implementation of Utility Billing, General Billing and Cash Receipts

- Complete implementation of CAFR-Online software
- Continue working with GIS on completion of stormwater audit
- Implement MUNIS Work Orders (service orders) to keep tasks to be accomplished in utility billing (meter sets, meter rereads, etc.) within the system
- Establish convenience fees for payments by Interactive Voice Response (IVR) to both offset costs and encourage customers to use more efficient means of payment
- Establish partnerships with Publix, 7-11 and others to provide 3rd party utility payment sites
- Bill residential garbage service and all stormwater charges via the property tax bill
- Work with Water and Sewer and Electric to establish prepaid meters for customers wishing to utilize this method of utility payment
- Work with Procurement to expand the pcard program to include buyer and seller-initiated payments and ghost cards
- Work with Procurement to establish vendor self-serve application in MUNIS
- Assess the capabilities of the new SmartWorks meter system (to follow Utility Billing in implementation schedule) to determine how it changes staffing requirements





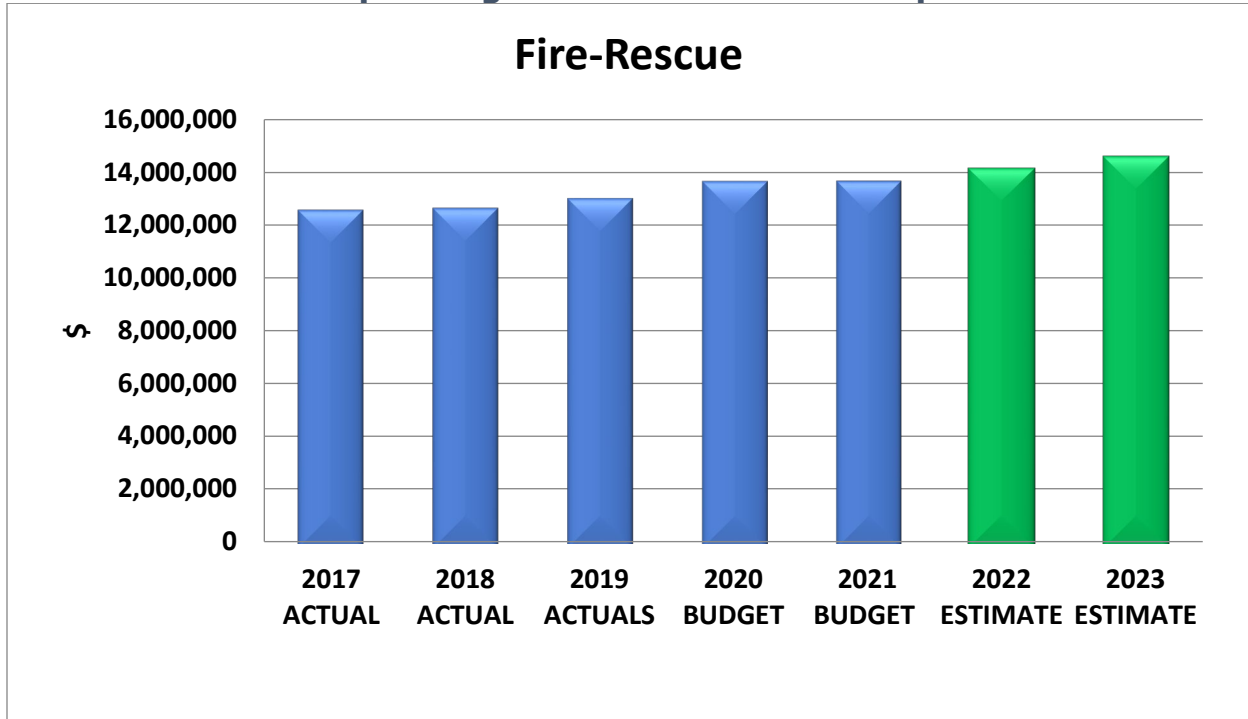
fire- rescue

Fire Rescue Department

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

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

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Distribution (1st Unit Arrival) to 90% of all Priority EMS responses. Baseline - Total Response Time.	6:48	6:56	6:20	Data reflects EMS responses, or 70% of all agency responses
Concentration of Resources (17 ERF) to 90% of all low-moderate risk FIRE. Baseline - Total Response Time.	12:12	12:46	12:00	The ERF refers to the 17 people dispatched and arriving at fires
Patients in cardiac arrest who return to spontaneous circulation (ROSC).	75%	77%	80%	

Fire Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$859,254	\$919,257	\$987,996	\$908,480
Operating Expenses	\$71,230	\$82,104	\$95,107	\$99,661
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$930,484	\$1,001,361	\$1,083,103	\$1,008,141

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	5	5	6	6
Part-time	1	1	1	1
Seasonal				

Program Summary:

The fire administrative section is assigned to develop and project the mission and vision of the organization. The administrative staff monitors agency governance, finance, and planning in addition to the recruitment and retention of all staff. The vision for the organization is founded in the agency's community-driven strategic plan. The strategic plan was updated in December 2015 and set the agency's goals and objectives for 2016-2021. Administration also monitors performance measurements for compliance as well as develops new benchmarks for continued operational improvement. All programs offered by the agency are assessed annually and measured for against industry best-practice. Fire Administration also manages the city's emergency management function and supervises the agency's fire marshal's office and code compliance section.

Level of Service Provided in Budget:

The fire administration section is tasked with:

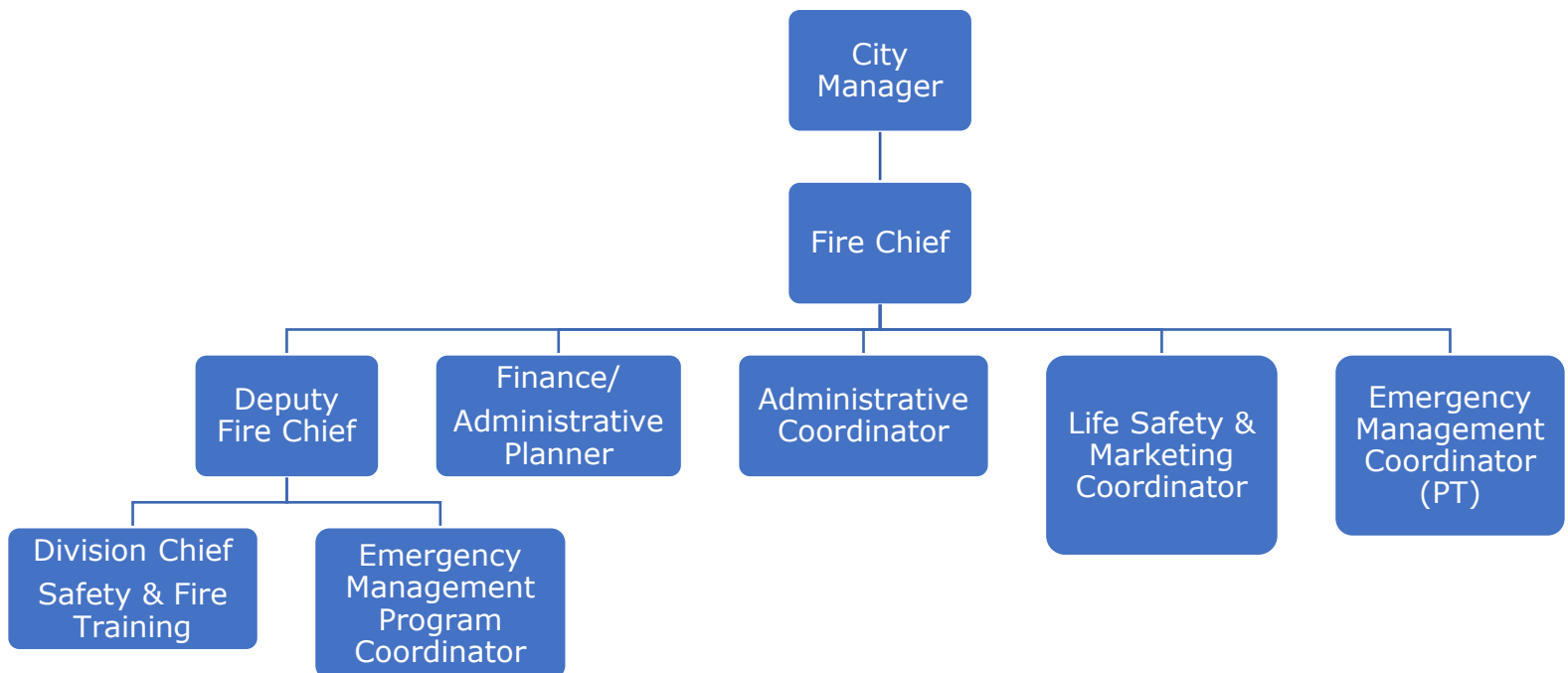
- Maintaining the agency at a constant state of readiness
- Operating within the allocated budget
- Seeking to achieve all available levels of validation and industry accreditation
- Labor/management relationships
- Human relations
- Procurement and inventory
- Performance measurement

Prior Year Accomplishments:

- Negotiated and ratified three-year collective bargaining agreement
- Expanded emergency management program
- Purchased new fire engine to replace 14-year-old unit
- Responded in full scale to Hurricane/ Tropical Storm threat
- Initiated phase one of three traffic preemption devices
- Prepared for socially distant hurricane response during pandemic

Next Year Goals:

- Maintain staffing levels
- Perform required promotional process
- Increase readiness of Emergency Management program
- Complete five-year strategic plan 2022-2027
- Become CAAS (Commission on Ambulance Reaccreditation Services) reaccredited
- Receive reaccredited status from Commission on Fire Accreditation International



Office of Fire Marshal

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$343,829	\$392,490	\$427,268	\$410,461
Operating Expenses	\$77,791	\$73,042	\$80,633	\$75,571
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$421,620	\$465,532	\$507,901	\$486,032

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	4	4	4	4
Part-time	-	-	1	1
Seasonal				

Program Summary:

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

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

Level of Service Provided in Budget:

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

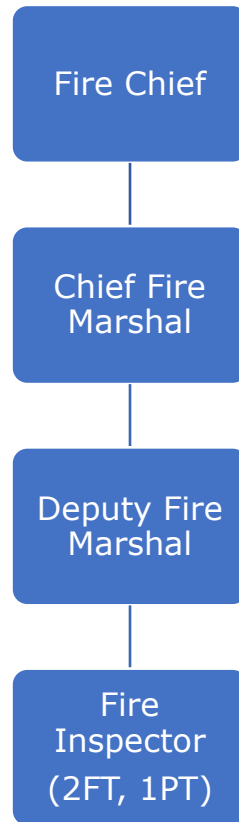
- Commercial construction plans review and approval
- Commercial fire inspections
- Complete field investigations of all fires
- Maintain training and certification of all fire inspectors

Prior Year Accomplishments:

- Initiated on-boarding of new inspection and maintenance program
- Began transition to new Knox-Box key security program

Next Year Goals:

- Complete search for new Fire Marshal
- Complete integration of fire inspection program and pre planning of all commercial occupancies



Fire Rescue Division

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$9,251,010	\$9,460,464	\$9,892,612	\$10,101,933
Operating Expenses	\$1,494,795	\$1,414,921	\$1,434,355	\$1,474,827
Capital Outlay	\$29,690	\$30,492	\$5,637	\$8,000
Total	\$10,775,495	\$10,905,877	\$11,332,604	\$11,584,760

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	70	70	70	71
Part-time	-	-	-	-
Seasonal	-	-	-	-

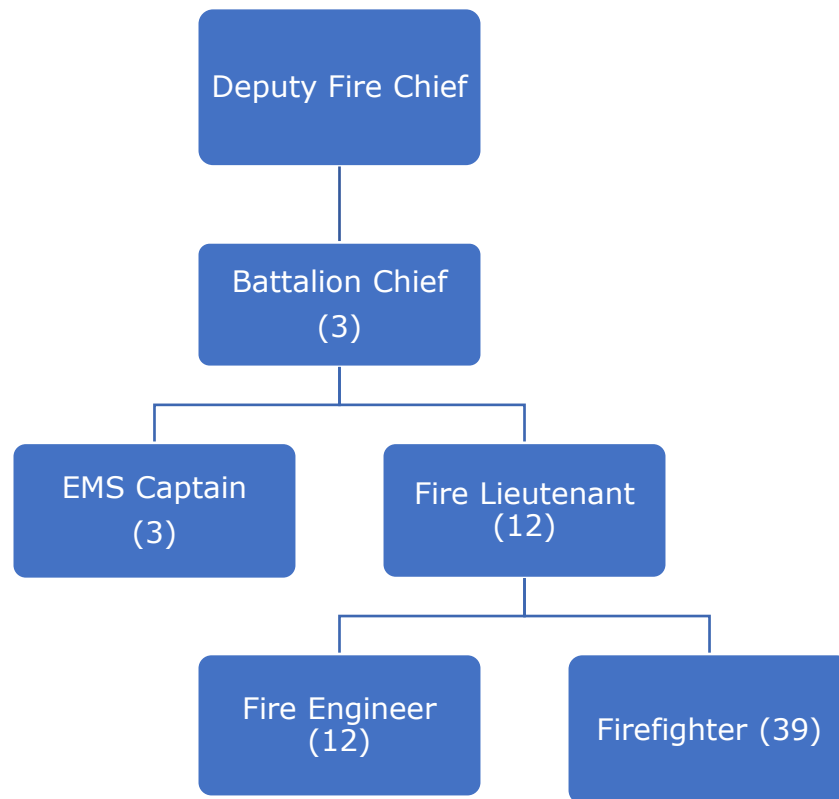
Program Summary:

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

Level of Service Provided in Budget:

- For 90% of all structure fire responses the first apparatus shall arrive within 6 minutes 20 seconds (6:20), capable of pumping 1500 GPM and staffed with 3 personnel.
- For 90% of risk structure fires, the balance of the first alarm assignment containing an Effective Response Force (ERF) of 17 personnel shall arrive within 10 minutes 20 seconds (10:20), total response time.
- The ERF assignment shall be capable of assuming command, initiating an uninterrupted water supply, advancing of multiple fire attack lines and back-up lines for safe fire control, ventilation, forcible entry, victim search & rescue and control of utilities and advancing to upper levels of a structure.

- For 90% of all maximum-risk structure fires, an effective response force of 20 personnel shall arrive within 12 minutes (12:00) Total Response Time. The ERF assignment for a maximum risk assignment shall be capable of assuming command, initiating an uninterrupted water supply, advancing of multiple fire attack lines and back-up lines, ground and aerial master stream operations, ventilation, forcible entry, victim search & rescue and control of utilities.



Emergency Medical Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$269,678	\$312,199	\$309,551	\$302,179
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$269,678	\$312,199	\$309,551	\$302,179

Program Summary:

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

Level of Service Provided in Budget:

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

Prior Year Accomplishments:

- Established new controlled substance inventory control system
- Reorganized EMS division
- Transitioned to new Medical Director

Next Year Goals:

- Provide more interdepartmental medical training
- Construct new EMS skills lab for training

Emergency Management

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$12,785	\$100,778	\$41,890	\$52,890
Capital Outlay	\$5,071	\$0	\$0	\$0
Total	\$17,856	\$100,778	\$41,890	\$52,890

Program Summary:

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

Level of Service Provided in Budget:

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

Prior Year Accomplishments:

- Expanded Emergency Operations Center; integration of upgraded electronics and systems, phase one of two

Next Year Goals:

- Complete upgrade of electronics, phase two of two

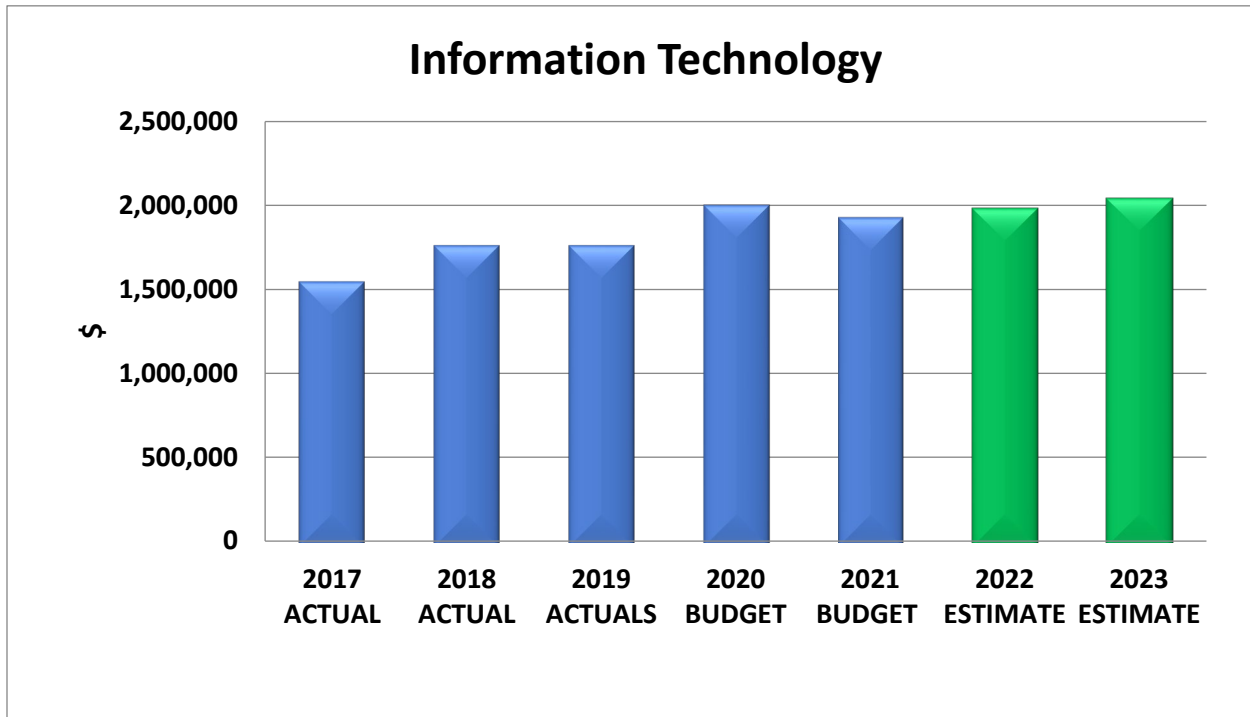


information technology

Information Technology

Mission: To provide technology design and selection, technical support and training, technology acquisition, the review and development of IT policies and standards, and IT strategic planning services for the City of Winter Park.

Historical Spending & Future Estimated Expenditures



Transferred GIS to the IT Department in FY 2020.

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Network Uptime	99.90%	99.90%	99.90%	
Feet of private fiber installed	2,500	26,400	50,000	
Email Uptime	99.90%	99.90%	99.90%	
IT - # Service Requests/Completed in < 1 hr	669 (31%)	1000 (30%)	30%	

Information Technology Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$952,570	\$952,570	\$1,084,236	\$1,052,709
Operating Expenses	\$776,291	\$776,291	\$920,047	\$840,571
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,728,861	\$1,728,861	\$2,004,283	\$1,893,280

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	9	9	10	12
Part-time	-	-	-	-
Seasonal	-	-	-	-

Added cybersecurity position and transferred web site development position to IT, both are reflected in FY 21.

Program Summary:

The mission of the Information Technology Department to provide technology design and selection, technical support and training, technology acquisition, the review and development of IT policies and standards and IT strategic planning services for the City of Winter Park. IT is responsible for the operation, confidentiality, security, and integrity of the City technology infrastructure. This infrastructure includes a modern data network, Voice over IP telecommunication network, wireless voice and data network and control data network for Electric and water operations. There are over five hundred users on the City network, with over a thousand pieces of equipment valued at over 3million dollars. IT supports all systems and the array of peripherals attached to the network.

Level of Service Provided in Budget:

- Capacity to effectively support over 120 servers
- Provide 99.9% network uptime
- Capacity to support over 1200 workstations, laptops, and mobile devices
- Capacity to provide timely and effective hardware and software support
- Provide secure and reliable computer systems
- Ability to support a converged, modern access control and camera security system

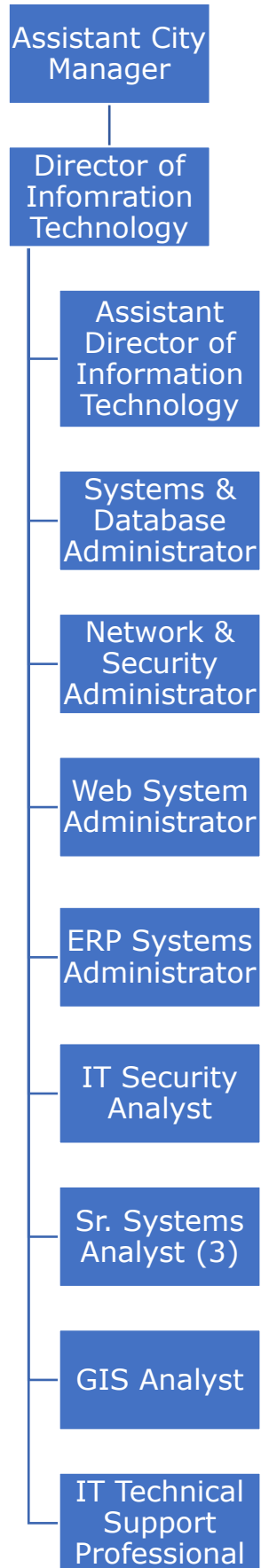
- Appropriately meet support and implementation expectations
- Provide technical tools that effectively support business needs
- GIS management for data collection, validation, and mapping

Prior Year Accomplishments:

- Implemented new compute and storage infrastructure
- Implemented Cisco security service suite of products
- Redesigned backup and disaster recovery strategy, software, and hardware
- Upgraded the core network to provide more resilient and secure services
- Implemented new next generation firewalls to offer enhanced cyber security services
- Converted all water plants to new, modern access controls and video management systems
- Implemented new access controls and video management systems at the Fire Department
- Converted gates at City Operations to new access controls and video management systems
- Transitioned to online Commission meetings in response to Covid19
- Enabled secure, reliable, remote work for employees in response to Covid19
- Go Live on the following ERP Modules: Permitting, Code Enforcement, Traffic Enforcement

Next Year Goals:

- Continue to expand fiber infrastructure
- Upgrade the Commission room AV system
- Upgrade the City wireless network
- Continue the access control and video management system modernization project
- Upgrade internet connections to 1G each
- Go Live on various ERP modules including: Utility Billing
- Go Live on the new meter reading and analysis software
- Go Live on new Sensus Meter reading software
- Implement new traffic enforcement software
- Go Live on new City Website
- Enable Multi Factor Authentication for VPN access



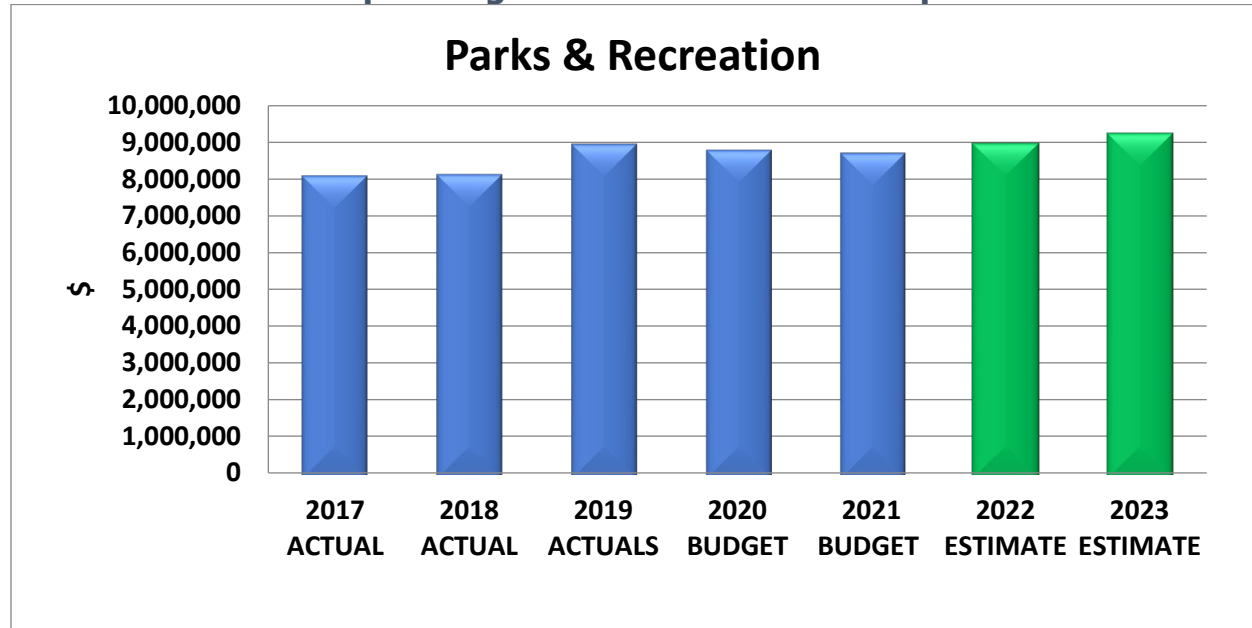


parks & recreation

Parks & Recreation

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

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Ten Acres of Park per 1,000 Population	13.1	13.1	> 10	The Comprehensive Plan has a goal of 10.
Forestry - Trees Planted/ Hazardous Trees Removed	490/548 89.4%	412/316 130.4%	>100%	Through June, 2020. Based on ROW trees & city owned property
Number of Venue Rentals Per Year- All Venues	3,206	1,702	2,500	Pandemic and shutdown are weighing on rentals
Parks Cost Recovery Rate	43%	>30% est.	>30%	Includes all divisions of Parks and Recreation.
Number of Program Participation	198,413	72,206	160,000	Includes Golf, community center, tennis center, family fun events, and aquatics.

Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$250,755	\$266,347	\$273,494	\$331,073
Operating Expenses	\$44,261	\$52,942	\$29,457	\$31,821
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$295,016	\$319,289	\$302,951	\$362,894

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	4	4	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

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

Level of Service Provided in Budget:

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

Prior Year Accomplishments:

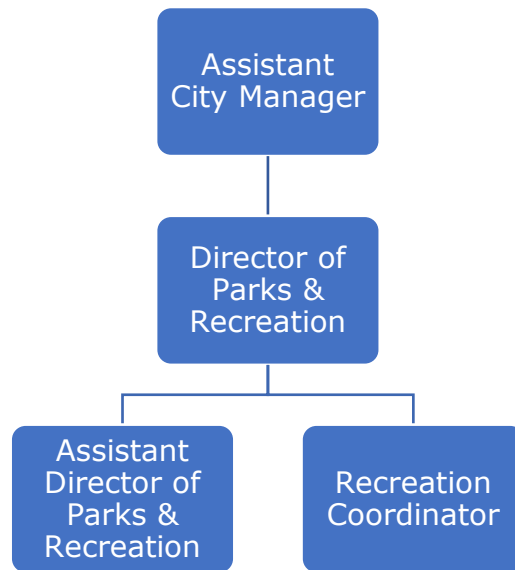
- Integration of Lakes and Forestry into Parks and Recreation Department
- Completion of numerous capital improvement projects:
 - Phelps Park Playground Renovation, Refurbished Kraft Azalea Park Exedra; Ward Park Baseball fields LED Upgrade, Showalter Stadium Sound System improvements, and Geothermal heating

at Cady Way Pool. Started upgrades to Dinky Dock pier and walkway

- Ward Park Renovation funded through Winter Park Health Foundation Grant
- Initiated public input and guest/participant satisfaction surveys throughout department
- Increased department wide social media presence with major increase in followers across all platforms in number of followers.

Next Year Goals:

- Successfully complete CAPRA re-accreditation
- Continue to work towards ADA compliance with all web and department content
- Completion of all budgeted capital improvement projects
- Direction on Swoope Property and related Golf Maintenance project
- Competently navigate department through challenges presented in post Covid-19 environment



Parks Maintenance

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$743,727	\$632,736	\$575,260	\$664,158
Operating Expenses	\$715,729	\$908,110	\$761,092	\$707,360
Capital Outlay	\$0	\$0	\$43,000	\$0
Total	\$1,459,456	\$1,540,846	\$1,379,352	\$1,371,518

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	14	14	10	11
Part-time	-	-	-	-
Seasonal	-	-	-	-

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

Program Summary:

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

Level of Service Provided in Budget:

- Maintain parks to high standards to provide pleasing park properties
- Ensure maintenance of infrastructure such as irrigation, fencing to support parks properties
- Support for special events such as Art festivals and Fourth of July

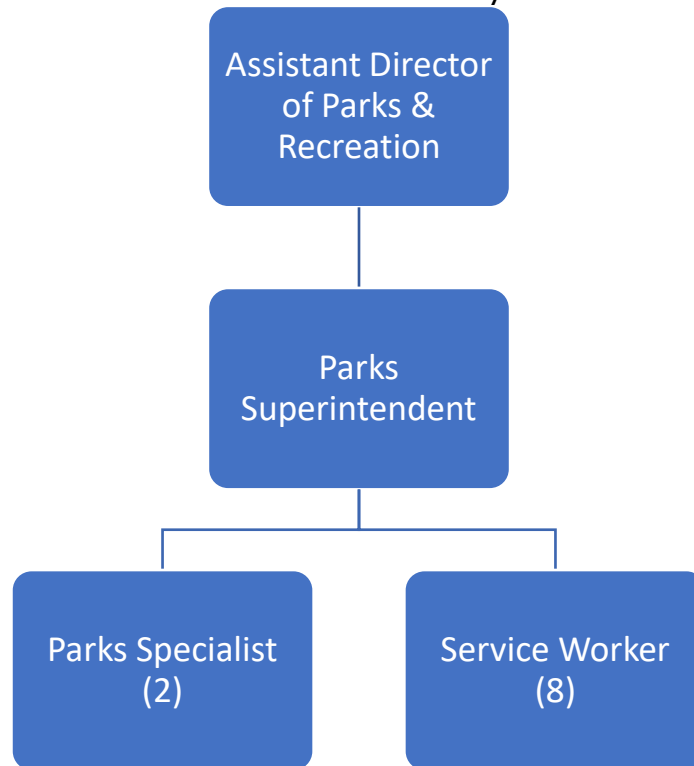
Prior Year Accomplishments:

- Completion of Ward Parking Lot at St. Andrews
- Completion of Ward Park Improvements in conjunction with opening of Center for Health and Well Being
- Provided Special Event Support for numerous major special events
- Continued maintenance, replacement, and new installation of park amenities, irrigation systems, fences, and playgrounds throughout City

Next Year Goals:

- Integration and cross training amongst work groups
- Continue to improve efficiency through coordination of ROW/Median/Mini Park maintenance with contracted services

- Improve work flow and response time to resident concerns through use of new Work Order system
- Decrease preventable drivecam infractions by 10%



Landscaping

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$601,762	\$547,578	\$516,906	\$530,608
Operating Expenses	\$99,119	\$132,867	\$128,680	\$147,337
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$700,881	\$680,445	\$645,586	\$677,945

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	13	13	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

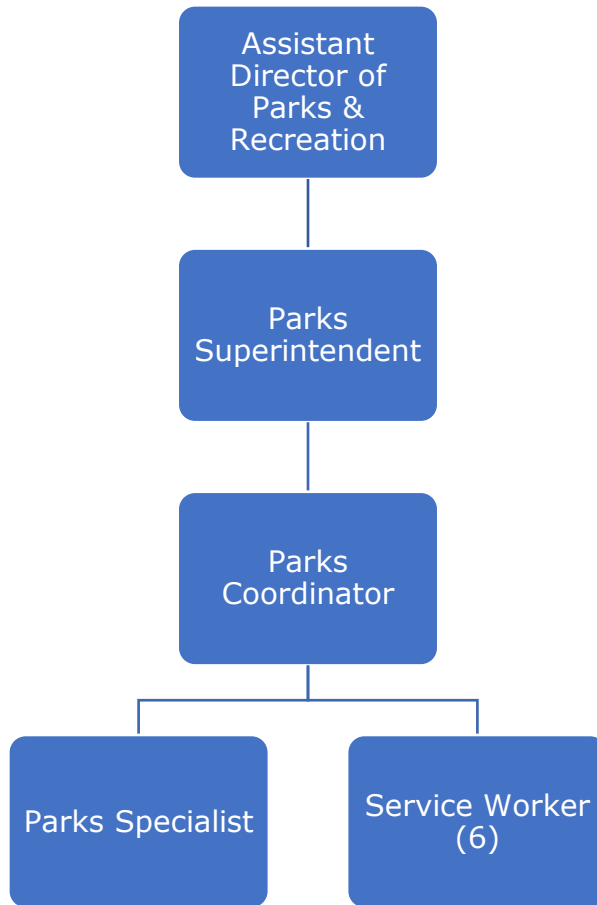
- Monthly scheduling of all properties within the landscape division scope
- Fertilization and pruning scheduled in conjunction with plant requirements
- Rotation of annual bedding plants as needed
- Close monitoring of soil pH and water requirements
- Pest and disease inspection with control applications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

Prior Year Accomplishments:

- Completed Morse Park “phase 2” extension from Casa Feliz to Park Avenue
- Mead Botanical Garden entrance landscape project
- Laughlin Park renovation from a dense unkempt area to a visually open park
- Rose Garden at Central Park refresh
- Central park Topiary Garden
- City entrance or “gateway” landscape installed on west Orange Ave
- Acquired 9 additional areas for maintenance
- Installed self-watering hanging baskets on Park Ave reducing water use requirements

Next Year Goals:

- Continue to refresh and renew the older landscapes in our parks and around City facilities
- Completion of projects placed on hold during the COVID schedule reductions including: Cady Way Pool, Palm Cemetery privacy hedge, Camellia garden installed at Kraft azalea and Morse park phase 3
- Improve productivity through efficiency efforts in combination with cross divisional co-operation
- Continue additional education and training opportunities for staff
- Addition in Pesticide Applicators
- Webpage introduction to include “what’s happening in landscape” for the community



Cemeteries

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$147,416	\$138,374	\$144,494	\$148,049
Operating Expenses	\$144,862	\$140,988	\$147,014	\$141,833
Capital Outlay	\$4,090	\$0	\$0	\$0
Total	\$296,368	\$279,362	\$291,508	\$289,882

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	2	2	2	2
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

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

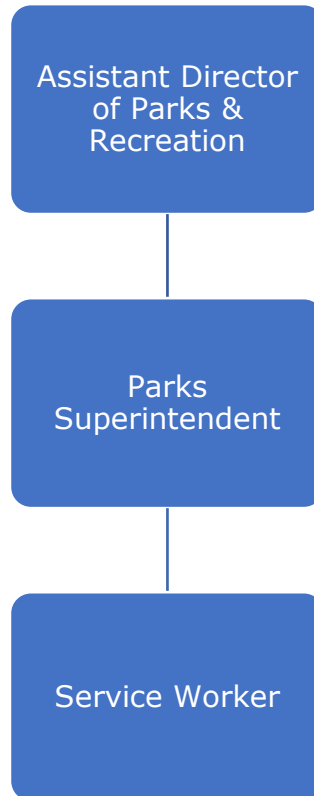
Prior Year Accomplishments:

- Improved landscape conditions at both Pineywood and Palm locations through coordinated efforts with Parks Maintenance and Landscaping teams, as well changes to contracted service maintenance provider

- Strengthened partnership with Wreaths Across America and WP DAR by increasing size and scope of program along with tie in to City’s Veterans Day event

Next Year Goals:

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



Azalea Tennis Center

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$20,245	\$221,642	\$251,896	\$227,771
Operating Expenses	\$25,408	\$348,437	\$312,503	\$350,658
Capital Outlay	\$116,913	\$0	\$26,000	\$0
Total	\$162,566	\$570,079	\$590,399	\$578,429

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	3	3	4	3
Part-time	4	4	3	4
Seasonal	-	-	-	-

Tennis operations were brought in-house late FY18.

Program Summary:

In FY 2019 the Winter Park Tennis Center Operational model will be changing from a fully contracted operation through a 3rd party operator to a hybrid operation with the City of Winter Park taking a larger role in operations and maintenance and contracting a 3rd party contractor for instructional and training elements.

Level of Service Provided in Budget:

- City will fully manage and operate the WPTC
- Contractor will provide all instruction and training programs under revenue share agreement
- City will handle all aspects of court and facility maintenance

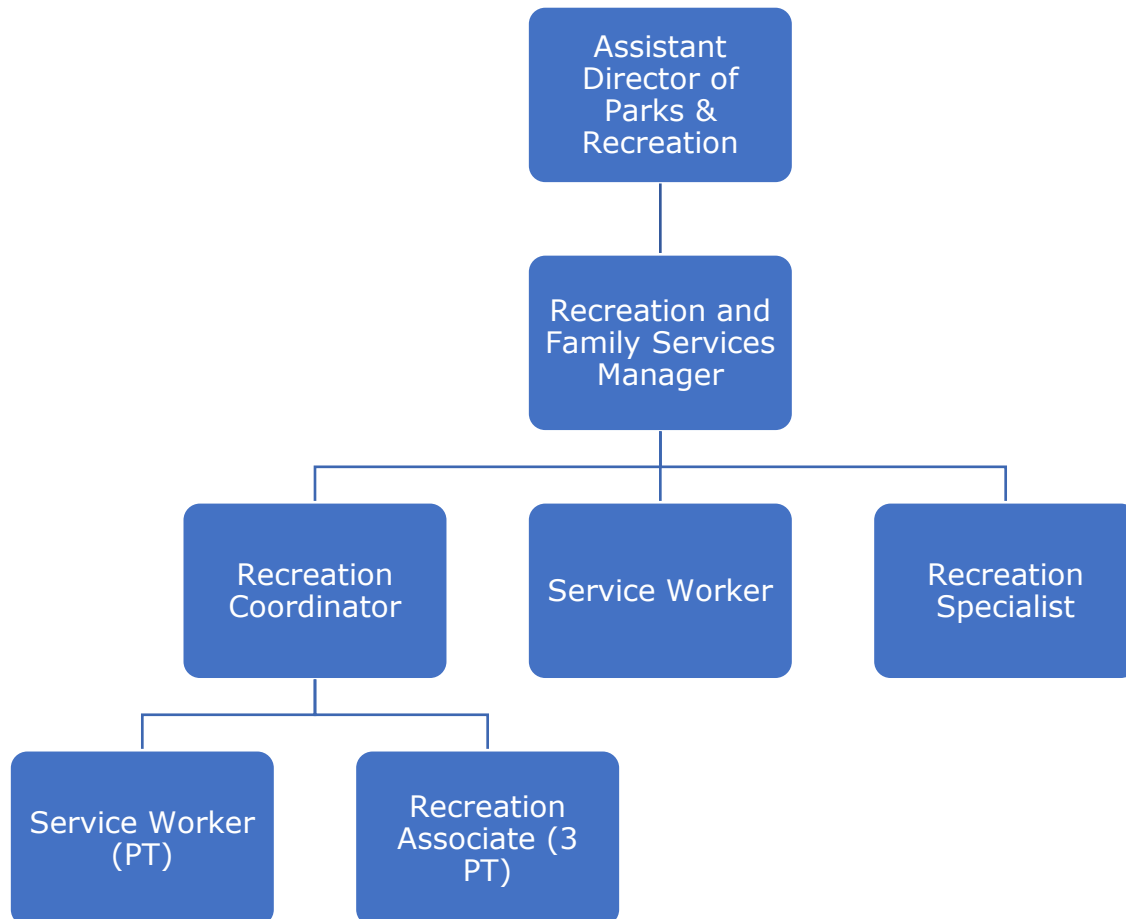
Prior Year Accomplishments:

- On course for 90% cost recovery prior to Covid-19 closure
- Ran 3 City Events featuring: The Year Anniversary Event, Member Round Robin, and the Wood Racquet Event
- Streamlined League fee based on matches and lines to improve process for customers and more efficient for staff
- Surpassed goals of 200 members by end of 2nd quarter of FY with currently 205 tennis center members
- Increase Social media following:
 - Facebook 2019- 1163 followers → 2020 -1247 followers increased by 7%
 - Instagram 2019- 150 → 2020 -344 increased by 229%

- *Twitter 2019- 20 followers → 2020 -57 followers increased by 185%*

Next Year Goals:

- Operate facility with 90% cost recovery
- Increase our established social media and communication program with members and tennis community by posting more and getting more interaction
 - Facebook increase 20%
 - Instagram-Increase 200%
 - Twitter- increase 300%
- Maintain a membership of over 200 members
- Run 3-5 Internal events for members and guest
- Revamp summer camp program with contractor
- Continue using Survey monkey to track performance of facility keeping a score above 3.2 out of 4.0



The Recreation Coordinator position is budgeted in the Recreation Department

Recreation

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,098,028	\$1,235,131	\$1,209,051	\$1,179,199
Operating Expenses	\$404,258	\$439,013	\$332,958	\$400,486
Capital Outlay	\$0	\$0	\$18,000	\$0
Total	\$1,502,286	\$1,674,144	\$1,560,009	\$1,579,685

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	16	16	16	17
Part-time	8	8	6	5
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

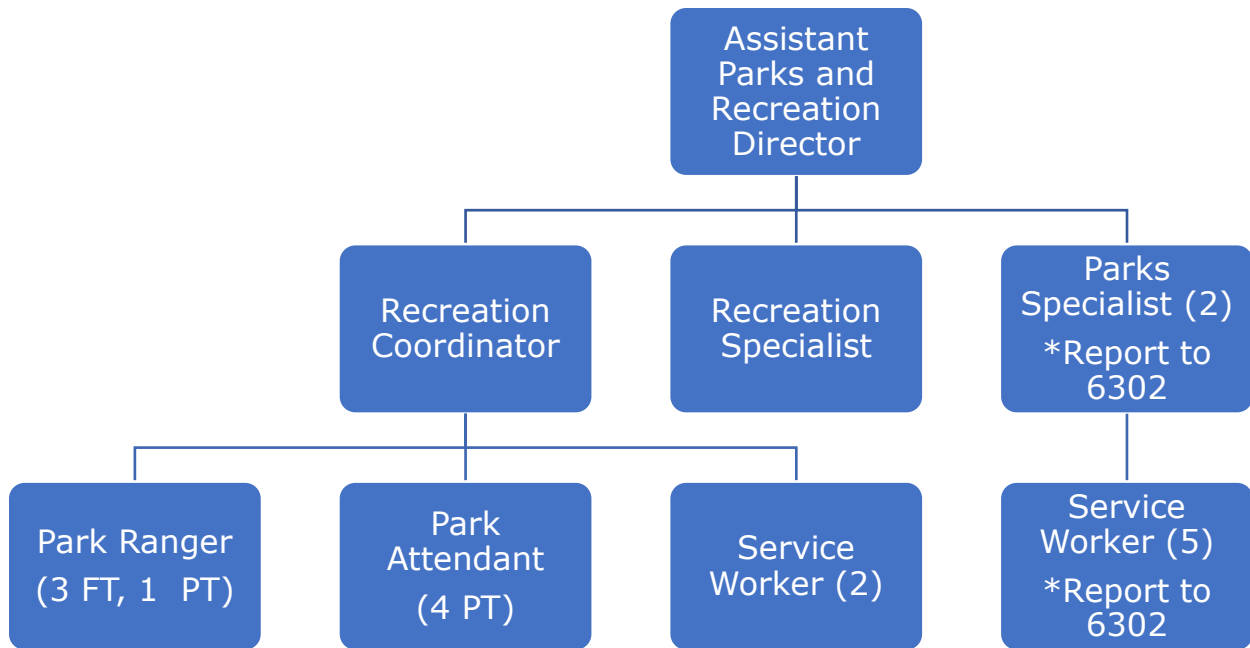
- Accommodate over 2,000 rentals of 30 outdoor venues including fields, parks, and pavilions

Prior Year Accomplishments:

- Instituted new field booking and usage program that has resulted in less adult and non-resident use of fields, increased revenues from fee adjustments, and balanced quality of fields vs availability
- Continued Field Lighting Improvements with LED installation at WP Tennis Center and Ward Park Baseball Fields
- Completion of ball field warning track refurbishment and drainage issue for all eight Ward Baseball fields.
- Worked with numerous City departments to complete new overflow lot at St. Andrews Church.
- Hosted multiple state and regional track events, semi pro soccer and lacrosse leagues, and national collegiate athletic programs at Showalter Stadium.
- Completed installation and update to stadium sound system

Next Year Goals:

- Long Term update and rebranding plan for Ward/Cady Way/Showalter Complex
- Update to Showalter Stadium concession space; both inside and outside areas
- Continue to make adjustment to field booking and usage policy
- Field Renovations to best manage needs of community and quality of turf



Farmers Market

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$267,566	\$16,491	\$152,334	\$99,388
Operating Expenses	\$88,474	\$48,502	\$55,160	\$52,838
Capital Outlay	\$0	\$0	\$0	\$12,000
Total	\$356,040	\$64,993	\$207,494	\$164,226

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	5	1	2	1
Part-time	4	2	3	2
Seasonal				

The demolition of the Civic Center reduced staffing in FY19.

Program Summary:

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

Level of Service Provided in Budget:

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

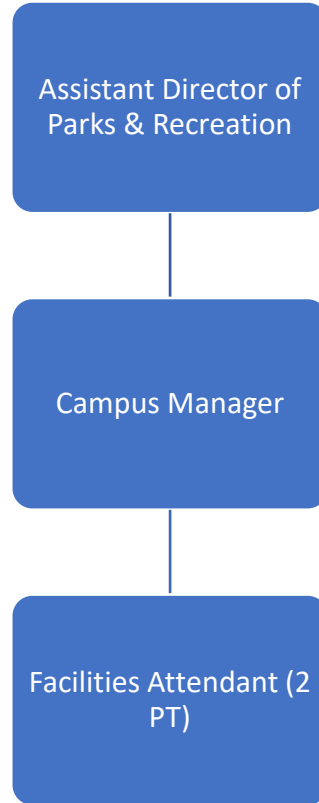
Prior Year Accomplishments:

- Improvement to Social Media reach and content across Instagram and Facebook with focus on use of Instagram and promoting our vendors through weekly spotlight posts
- Named Orlando Weekly Best of Orlando Award Winner for Saturday Market
- Introduced entertainment and new prepared food options to stay in step with current trends and changing demographics
- Revenues for Farmers Market were on pace to exceed prior year by over 20% prior to Covid-19 shutdown

Next Year Goals:

- Navigate 'new normal' as it pertains to operating both Saturday Market and event venue post Covid-19; social distancing, cleaning/disinfecting, etc.
- Maintain Farmers Market and Saturday Market revenue at FY19 levels

- Continue to improve social media reach and quality of content
- Improvements to Farmers Market kitchen with installation of new appliances
- Creation of a Shady Park Maker's Market



Community Center

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$802,075	\$713,089	\$663,049	\$725,630
Operating Expenses	\$320,900	\$319,308	\$235,815	\$268,401
Capital Outlay	\$0	\$0	\$0	\$20,000
Total	\$1,122,975	\$1,032,397	\$898,864	\$1,014,031

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	6	6	6	7
Part-time	12	12	12	12
Seasonal	13	7	9	4

Program Summary:

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

Level of Service Provided in Budget:

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

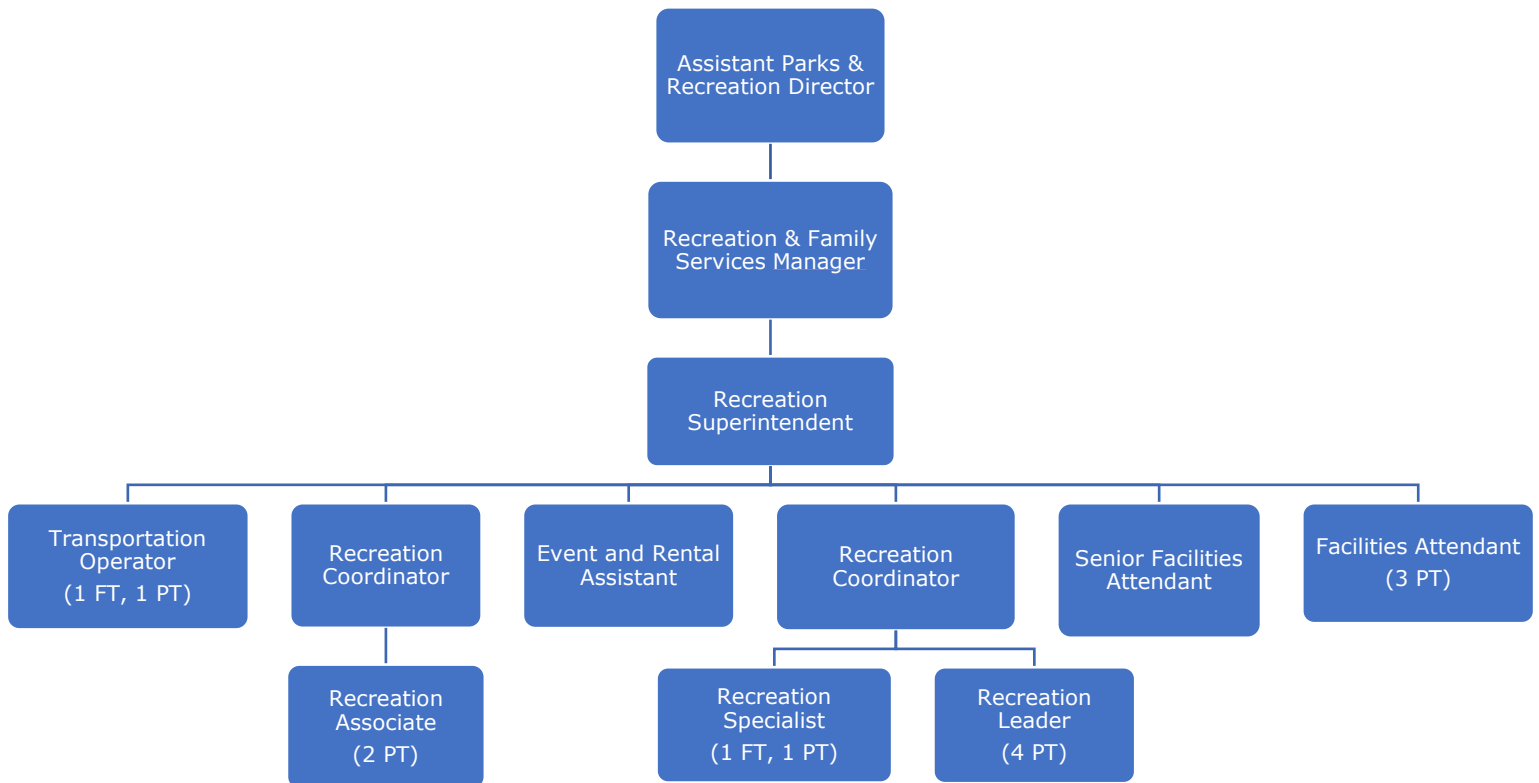
Prior Year Accomplishments:

- Averaged over 100 facility rentals each month
- Relaunched teen program with increased attention to education, job skills development, and practical life skills
- Continued efforts to improve and expand already robust Senior Program
- Maintained user survey score of 3.5 out of 4 in all programming
- Summer Camp program and After School program both operate at near capacity with 165 and 60 children respectively

Next Year Goals:

- Maintain FY19 revenue levels
- Continue to collaborate with Family Fun and Aquatics to provide 2 new events for FY21

- Continue to improve social media footprint and also continue to push e-activities as people readjust to life post Covid-19
- Enhance academic support services offered to our Elementary and Middle School Participants
- Maintain current level of adult and senior programming offered



Aquatics

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel		\$231,239	\$258,282	\$340,047
Operating Expenses		\$89,337	\$80,570	\$85,104
Capital Outlay		\$0	\$0	\$0
Total		\$320,576	\$338,852	\$425,151

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time		2	2	2
Part-time		-	-	7
Seasonal		11	14	4

Program Summary:

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

Level of Service Provided in Budget:

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

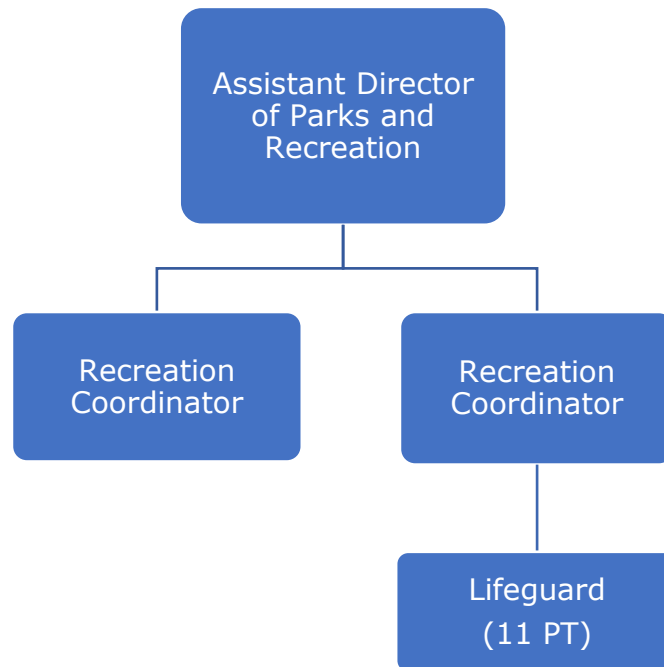
Prior Year Accomplishments:

- Trained and certified 8 lifeguards and 6 Water Safety Instructors
- Added additional aquatic programming
- Began year round operation of Cady Way Pool
- Transitioned Cady Way Pool on to RecTrac system
- Family Fun executed 12 events in first half of FY20 with approximately 7000 participants

Next Year Goals:

- Increase swim lesson participation by 5% from 2019 levels
- Continue to collaborate with other recreation divisions within City to improve or increase event offerings
- Improve aesthetics of Cady Way Pool grounds and locker rooms

- Kick off Splash, Float, Swim program in Fall 2020
- Continue efforts to recruit and retain quality lifeguard and swim instructors
- Execute 25 events with over 10k participants while maintaining a 3.5 customer satisfaction rating
- Continue to increase social media presence



Golf Course Operations

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$204,979	\$235,025	\$231,710	\$240,958
Operating Expenses	\$135,692	\$171,593	\$143,436	\$147,263
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$340,671	\$406,618	\$375,146	\$388,221

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	3	3	3	3
Part-time	2	3	3	3
Seasonal				

Program Summary:

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

Level of Service Provided in Budget:

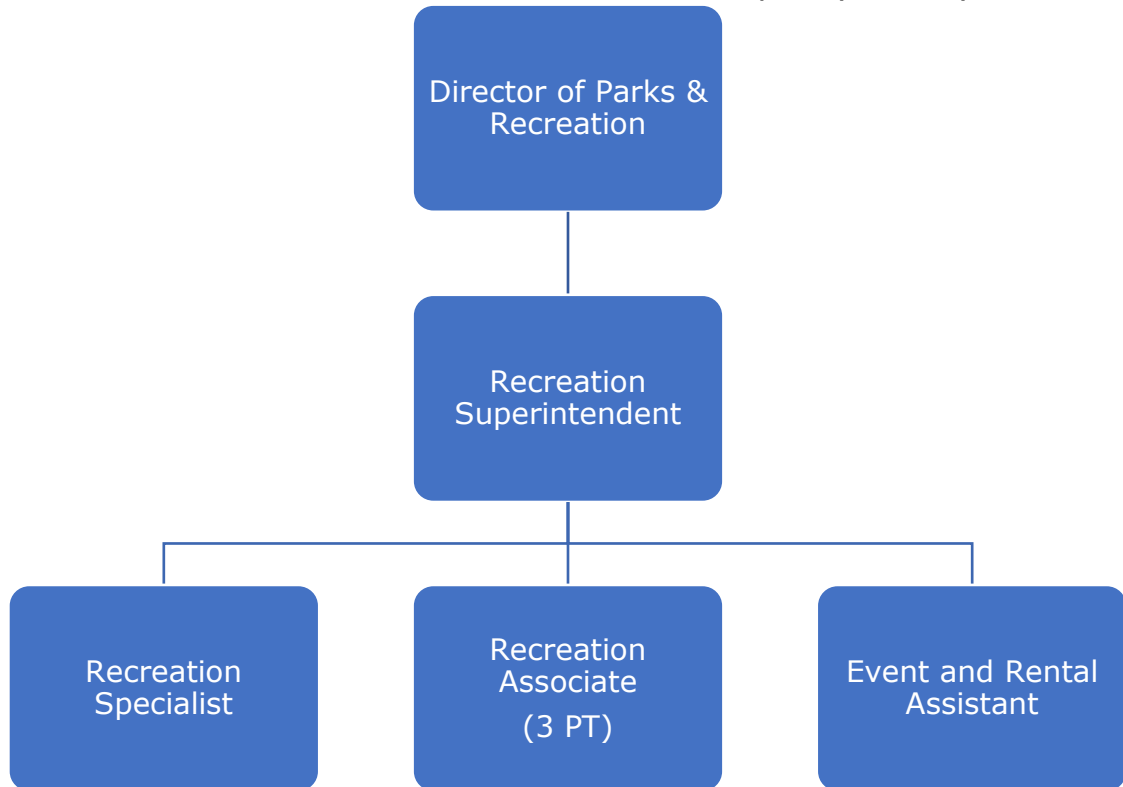
- Pro shop services over 30,000 rounds of golf per year
- Sales of food and beverages and merchandising of same
- Accommodation of tournaments and memberships
- Operation of WP Country Club Rental Venue

Prior Year Accomplishments:

- After record revenue in FY19, WPGC was on pace to exceed FY19 revenues by 10% prior Covid-19 shutdown
- WP 9 has continued to increase its social media presence with an increase in followers across both Facebook and Instagram of approximately 5%
- Country Club rentals were on pace to maintain FY19 performance prior to shut down
- The WP9 successfully collaborated with our Family Fun program to offer 2 Family Fun events at the course along with adding new adult social events

Next Year Goals:

- Redevelop Corporate Membership Program to relaunch Summer/Fall 2021
- Maintain or exceed 2019 membership count
- Maintain or exceed 2019 revenue level
- Create additional tournament or signature event that is geared towards children and families at same level of quality as City Amateur



Golf Course Maintenance

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$244,720	\$189,045	\$167,944	\$177,006
Operating Expenses	\$206,465	\$217,052	\$199,604	\$234,896
Capital Outlay	\$0	\$0	\$5,000	\$0
Total	\$451,185	\$406,097	\$372,548	\$411,902

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	4	4	4	4
Part-time	-	1	-	-
Seasonal				

Turf Superintendent position is split pay with the Recreation division, starting in FY18.

Program Summary:

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

Level of Service Provided in Budget:

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

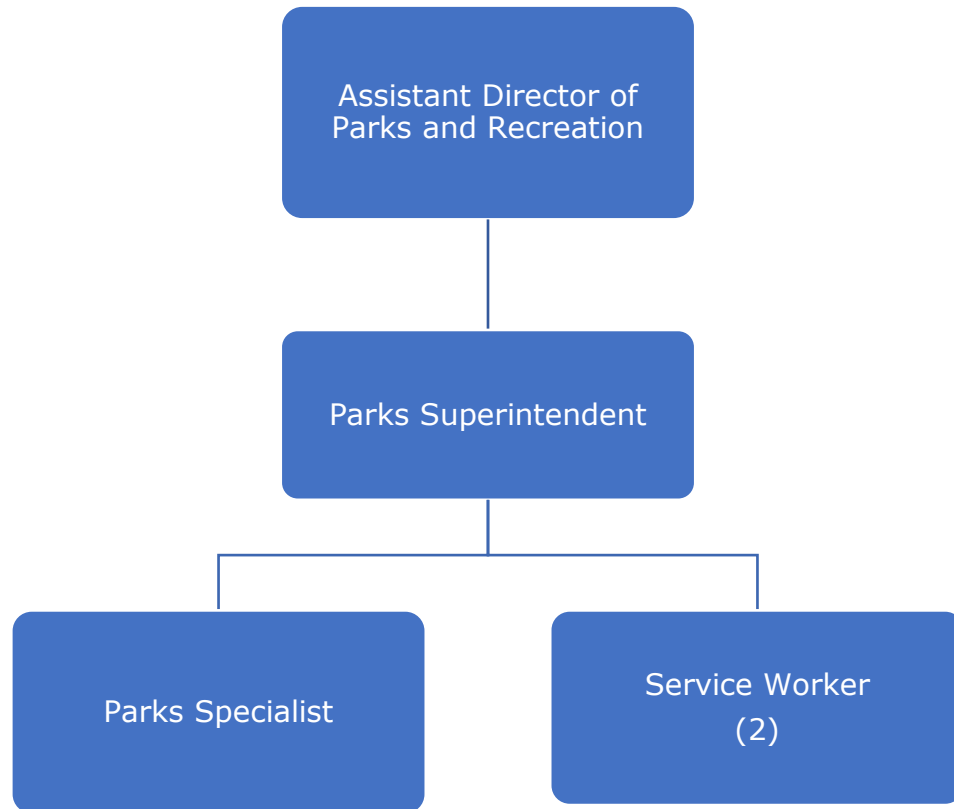
Prior Year Accomplishments:

- Completed Moonlight Garden – Phase 2 with new linear park that connects Interlachen to Park Avenue
- All Bunkers completed first rotation of heavy maintenance (3yr rotation)
- Increase size and quality of 9 hole putting course
- Continued to maintain the course at an exceedingly high level and within budget

Next Year Goals:

- Rebuild practice green at hole 1

- Execute replanting plan for area along hole 7 working with our Urban Forestry team
- Continue to work closely with Landscaping Division and Urban Forestry to ensure health and vitality of trees and landscape areas along course
- Continue to cross train staff with athletics personnel for additional efficiency
- Continue high level of course maintenance while staying within designated budget



Urban Forestry

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$281,559	\$258,097	\$245,881	\$240,463
Operating Expenses	\$1,000,054	\$1,251,575	\$1,063,172	\$1,050,451
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,281,613	\$1,509,672	\$1,309,053	\$1,290,914

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	6	7	6	5
Part-time	-	-	-	-
Seasonal				

Program Summary:

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

Level of Service Provided in Budget:

- Utility Vegetation Management (UVM): Routine maintenance pruning of Winter Park Electric's (WPE) entire grid based on circuit, adheres to national UVM guidelines as well as ISA Best Management Practices and ANSI A300 standards
- Maintenance of street trees to extend viability utilizing advanced arboricultural techniques such as tree growth regulator, targeted fertilization and graduated watering schedules
- Pruning or removing dead, declining and hazardous trees to mitigate potential hazards and responding promptly to tree-related emergency callout

- Permitting: Tree removal permit application inspection and processing, residential and commercial building permit inspections and processing, and commercial development plan review in accordance with law
- Replanting program - High-quality trees planted with an eye toward recovering canopy lost to age, disease and weather. Encouraging biodiversity while acknowledging the preference of many residents for live oaks
- Community Outreach – Participation in events including Run for the Trees, Earth Day in the Park, Duck Derby, Growvember and the Annual Trees for Peace planting and ceremonial dedication

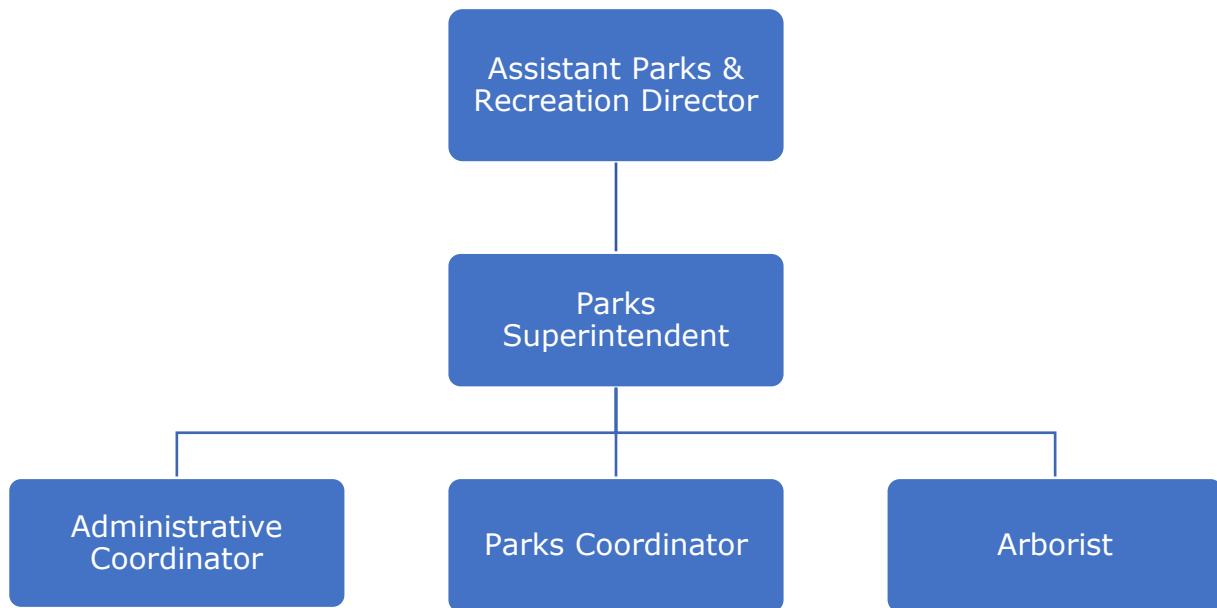
Prior Year Accomplishments:

- Successfully restructured the Division under the Parks & Recreation Department
- Initiated extensive tree planning work on city properties to address long term objectives of developing a tree canopy with age and species diversity
- Received recognition from the National Arbor Day Foundation for Tree City USA and Tree Line USA. Tree Growth USA application status is pending
- Revised right-of-way tree maintenance policy to reflect seasonal conditions
- Worked with city leadership to respond to recently passed law pertaining to trees on residential property
- Developed a publicly accessible interface for the city's tree inventory system
- Planted more trees than were removed on city property

Next Year Goals:

- Streamline and clarify the budget with the intent of ending the year in the black
- Phase out the watering contract and replace with two in-house watering techs
- Work with the Assistant Director on social media outreach
- Collaborate with other divisions on replanting and re-landscaping city properties
- Work with Parks & Recreation's leadership, Risk Management, Electric Utility and Administration to formulate an updated storm response protocol

- Advise and assist Parks Natural Resource Manager on completion of code revisions



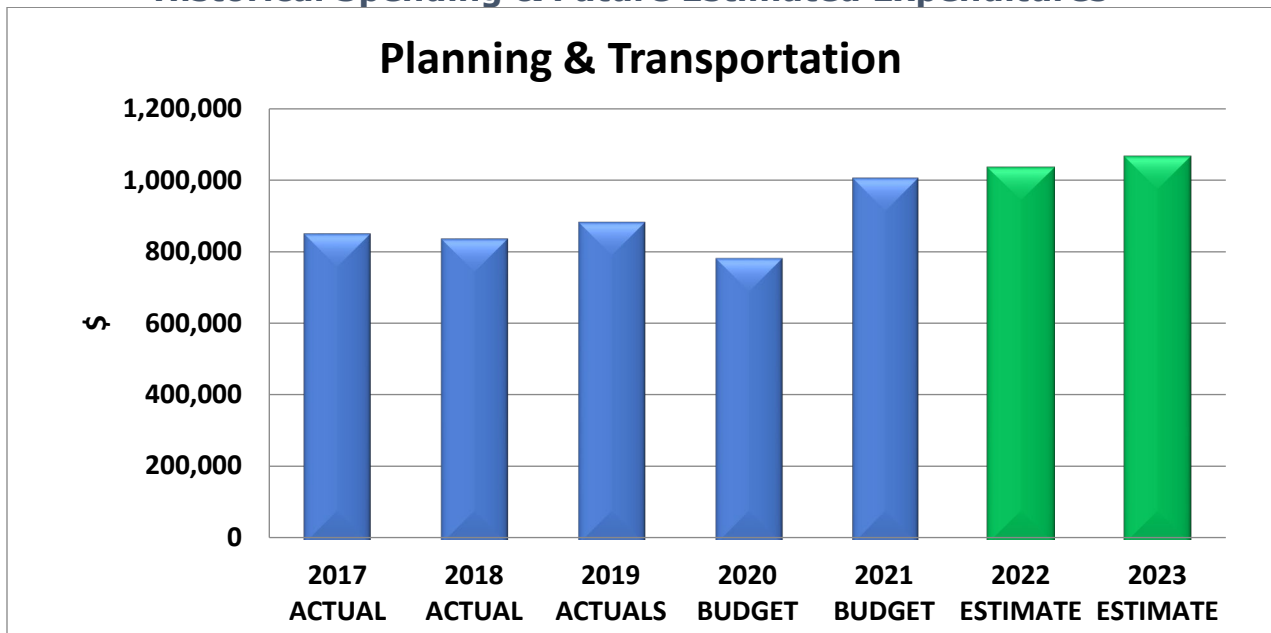


planning & transportation

Planning & Transportation

Mission: The City of Winter Park has developed over the years with a unique character and environment. The Planning Department ensures that the excellent quality of life in Winter Park is maintained and reflected in the built and natural environment and its heritage is maintained and enhanced by providing vision and fostering thoughtful and compatible design. The department is pushing more toward long-range planning goals and redevelopment strategies of key corridors.

Historical Spending & Future Estimated Expenditures



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

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Citizen, builder & other requests for code information, consultations, meetings to assist business start-ups, real estate transactions & building projects.	4,400	4,450	3,000	Development interest remains high.
Planning and Zoning Board applications processed including lakefront reviews.	60	65	50	Residential construction activity is increasing.

Planning & Transportation

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$577,151	\$597,375	\$644,623	\$745,274
Operating Expenses	\$242,236	\$268,432	\$215,714	\$244,175
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$819,387	\$865,807	\$860,337	\$989,449

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	5	5	5	8
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Planning & Transportation Department maintains and administers the Comprehensive Plan and the Land Development Code; providing information about the codes to the residents and property/business owners of Winter Park. The codes ensure orderly and well-planned development of the city. The Department oversees the Planning & Zoning Board (P&Z), the Historic Preservation Board (HPB) and has now taken over the responsibilities of the Transportation Advisory Board (TAB). We serve as liaison to numerous other Boards and Committees.

Level of Service Provided in Budget:

- The department serves as the staff liaison to the Planning and Zoning Board, Transportation Advisory Board, and Historic Preservation Board as well as to The Mayor and City Commission for the application and review for rezoning, subdivisions, conditional uses, annexations, applicable facade design guidelines, Historic designation, Certificates of review, and lakefront site plans.
- Creates a full-time Division that is dedicated to multi-modal transportation in Winter Park. The Division will address current issues, create long-term capital project priorities, utilize emerging technologies and work with citizens to address issues in their neighborhoods.
- Advises applicants about the review process, notifies property owners of sites under review, and provides consistency in decisions relating to the Comprehensive Plan and Zoning Code.

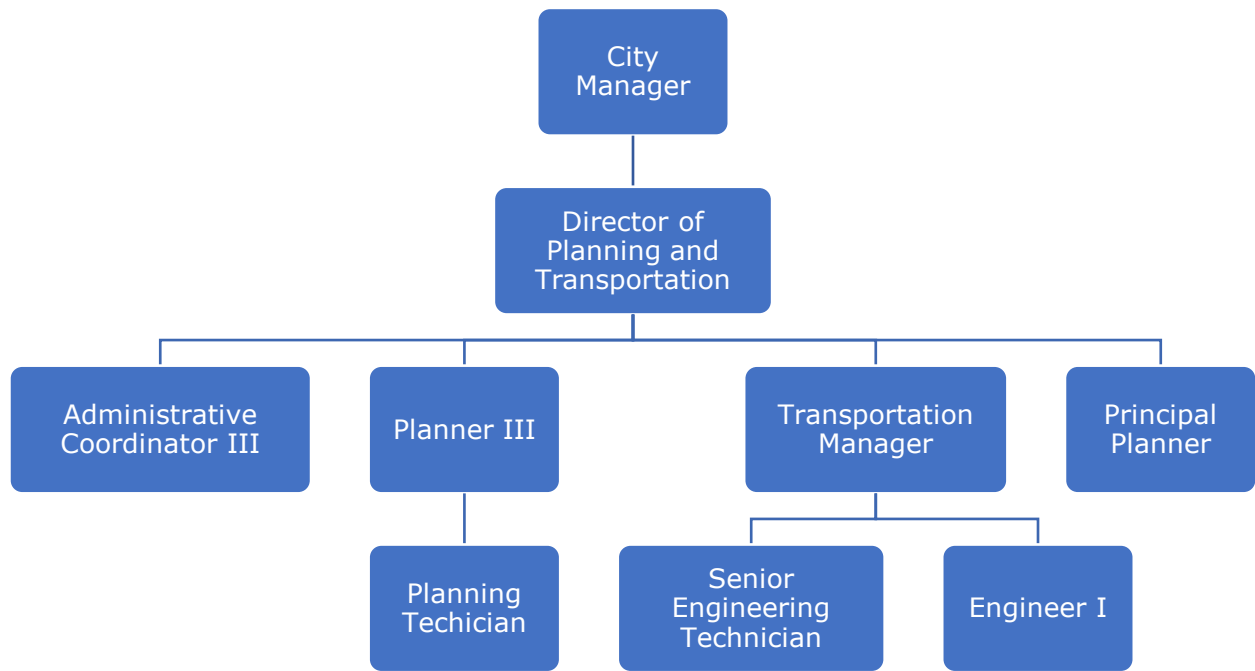
- The department is also the liaison to neighborhood groups and implements neighborhood grant and informational programs.

Prior Year Accomplishments:

- Completed a 16-month process of the Orange Avenue Overlay, which is currently being reviewed and revised
- Brought forward an Ordinance to address Hannibal Square hours of operation.
- Created a Micromobility Ordinance to ensure Winter Park's quality of life and level of safety are maintained.
- Updated and improved commercial and residential noise codes.
- Created a new dedicated Transportation Division.
- Met with numerous neighborhood groups to discuss traffic, planning projects, Overlay Districts and more.
- Embraced true community planning efforts and made ourselves available to meet with any citizens on any topics.
- Created new standards for lot splits that encouraged Historic Preservation and the protection of our tree canopy.
- Created a framework for the potential implementation of Transportation Impact fees.
- Addressed the issue of repeated continuance requests for large-scale development proposals.
- Worked to develop the departmental use of the Energov software that will be implemented in late 2020.
- Finalized a contract for 17-92 traffic modeling

Next Year Goals:

- Begin the creation of a Winter Park Transportation Master Plan.
- Create an updated Orange Avenue Overlay.
- All Traffic Studies/Analyses related to development proposals will be fully reviewed in-house, rather than continue to rely on a 3rd party to review. Will allow for cumulative traffic impacts across the city to be considered.
- Oversee the request for the annexation of the Killarney enclave.
- Bring forward a Transportation Impact Fee for Commission consideration.
- Create more opportunities for traffic discussions that are impacting Winter Park neighborhoods.
- Completing the modeling of the 17-92 corridor.
- Implement the creation of 3-D modeling of the commercial areas of Winter Park that will aid policy makers in land use decisions.



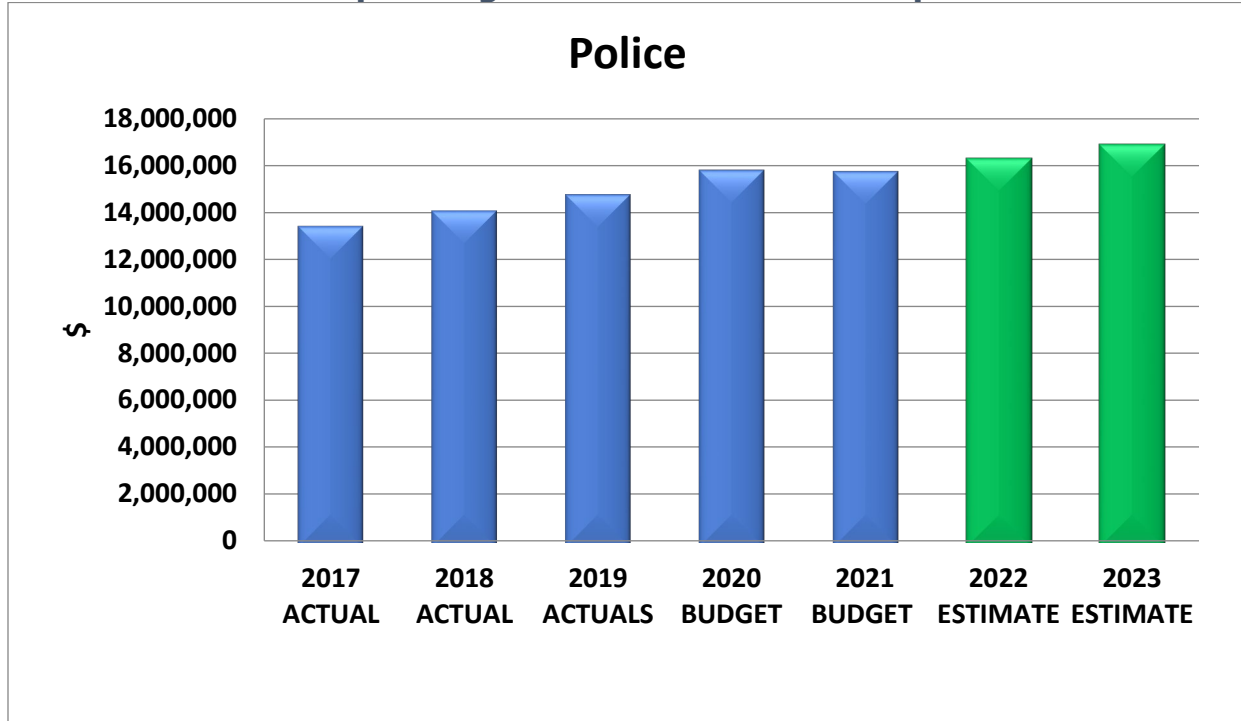


police

Police Department

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

Historical Spending & Future Estimated Expenditures



Excludes HIDTA funding

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
% of emergency calls answered within 10 seconds	97%	97%	97%	
Average response time to priority one emergency calls for service	2 min/22 seconds	2 min/30 seconds	Less than 3 min	
Average response time to non- emergency priority three calls	3 min/52 seconds	4 min/22 seconds	Less than 5 min	
Neighborhood Advisory Newsletter Members	639	650	690	

Police Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$459,265	\$414,676	\$422,750	\$424,953
Operating Expenses	\$105,016	\$104,809	\$91,527	\$100,987
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$564,281	\$519,485	\$514,277	\$525,940

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	5	4	4	4
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

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

Level of Service Provided in Budget:

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

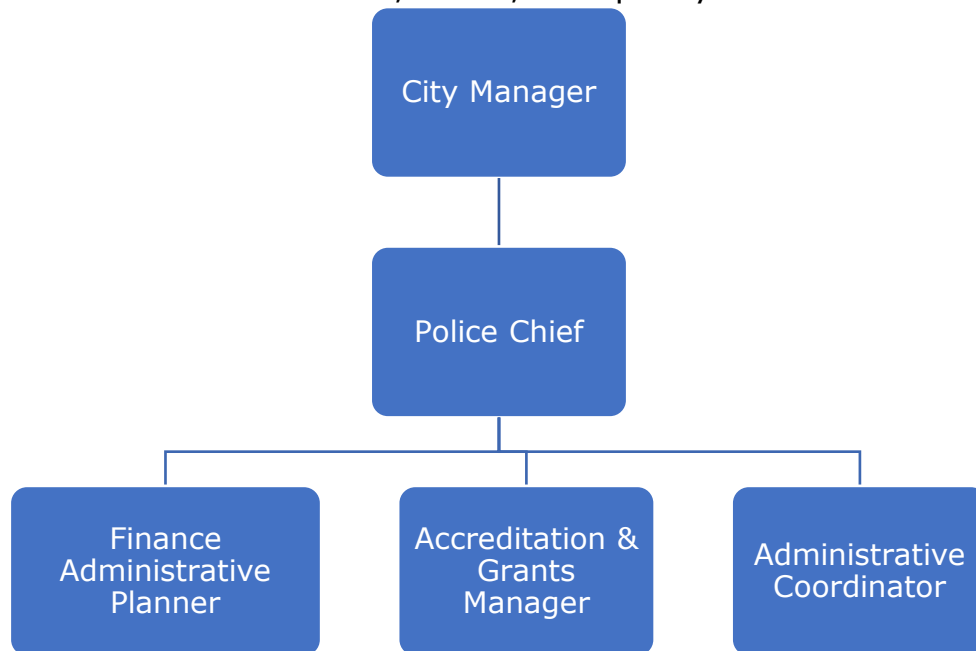
Prior Year Accomplishments:

- Increased salary & benefits to assist in recruitment & retention of Police Officers
- Created the Senior Police Officer position which provides another level of Career Development for Police Officers

- Police employee committee submitted positive changes to HR regarding criteria to be used in our annual performance evaluation
- Implemented Wellness program
- Implemented a Sworn and Civilian Advisory Team to meet with the Chief to discuss issues, concerns, and ideas to improve our agency

Next Year Goals:

- Continue to development and implement recruitment strategies to achieve staffing levels
- Review succession plan to prepare for the upcoming retirement of several command staff positions
- Continue to evaluate organization for efficiency and effectiveness
- Continue to address crime, traffic, and quality of life issues



Police Records

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$244,551	\$226,158	\$254,678	\$262,196
Operating Expenses	\$16,298	\$17,662	\$16,589	\$22,194
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$260,849	\$243,820	\$271,267	\$284,390

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	5	5	5	5
Part-time	1	1	1	0
Seasonal	-	-	-	-

Program Summary:

The Records Division processes all incident and arrest reports and all of the uniform traffic and parking violation citations on a daily basis. Computer generated and handwritten reports are reviewed, photocopied, disseminated and retained in files by division personnel in compliance with Departmental directives, State and Federal administrative procedures, the requirements of the Commission for Florida Law Enforcement Accreditation and other applicable law. Records Division Personnel are also responsible for accepting and disseminating Subpoenas received from the State Attorney's Office, process seal and expungement requests and complete the required Uniform Crime Reporting to the Florida Department of Law Enforcement.

Level of Service Provided in Budget:

- Maintain records documenting delivery of police services and the reporting of crime
- Provide monthly updates of Uniform Crime Reporting to assist in identifying and addressing crime trends
- Provide police reports to citizens in compliance with public records laws
- Invoice and receive payments for false alarms, parking citations, red light cameras, restitution payments and public records request

Prior Year Accomplishments:

- Continued efforts to be fully staffed with qualified personnel
- Implemented training for absorption of Uniform Crime Reporting

- Interfiled and attached all reports and attachments received from Police Department into CAFÉ web
- Began historical report review and appropriate storage and destruction

Next Year Goals:

- Continued efforts to be fully staffed with qualified personnel
- Begin National Incident-Based Reporting System (NIBRS) crime reporting
- Continue interfiling of all reports and attachments received from Criminal Investigations Division into Café web
- Continue historical report review and appropriate storage and destruction



Professional Standards and Training

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$288,986	\$558,033	\$548,233	\$571,324
Operating Expenses	-\$1,201	\$29,510	\$61,316	\$60,391
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$287,785	\$587,543	\$609,549	\$631,715

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time		4	4	4
Part-time		-	-	-
Seasonal		-	-	-

Program Summary:

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

Level of Service Provided in Budget:

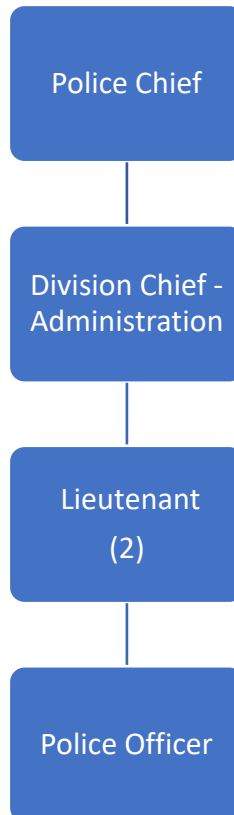
- Maintain all high liability records and ensure records retention laws comply
- Conduct internal investigations as dictated by the Chief of Police
- Author new policies and update existing policies to align with accreditation standards
- Provide training for the work force to ensure proficiency in all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

Prior Year Accomplishments:

- Agency has several trained accreditation assessors and we have assisted with several agency mock assessments which assist our agency to bring new innovative ideas to our agency
- Implemented and trained officers and formed an Emergency Response Team

Next Year Goals:

- Work jointly with the Field Training Program to produce a checklist for all accreditation training that is required during the orientation phase
- Organize policies and training on PowerDMS into groups that are issued to new employees during specific training phases
- Create and implement a media platform for officers to access throughout the year of various training videos on multiple high liability topics



Uniform Patrol

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$4,794,246	\$4,873,182	\$5,126,833	\$5,034,516
Operating Expenses	\$855,858	\$918,855	\$862,435	\$865,904
Capital Outlay	\$0	\$15,725	\$0	\$0
Total	\$5,650,104	\$5,807,762	\$5,989,268	\$5,900,420

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	45	39	40	40
Part-time	1	1	1	1
Seasonal	-	-	-	-

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

Program Summary:

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

Level of Service Provided in Budget:

- Maintain a response time to priority calls for service within 2 minutes and 30 seconds
- Conduct highly visible preventative crime patrols on foot, bike, and vehicles

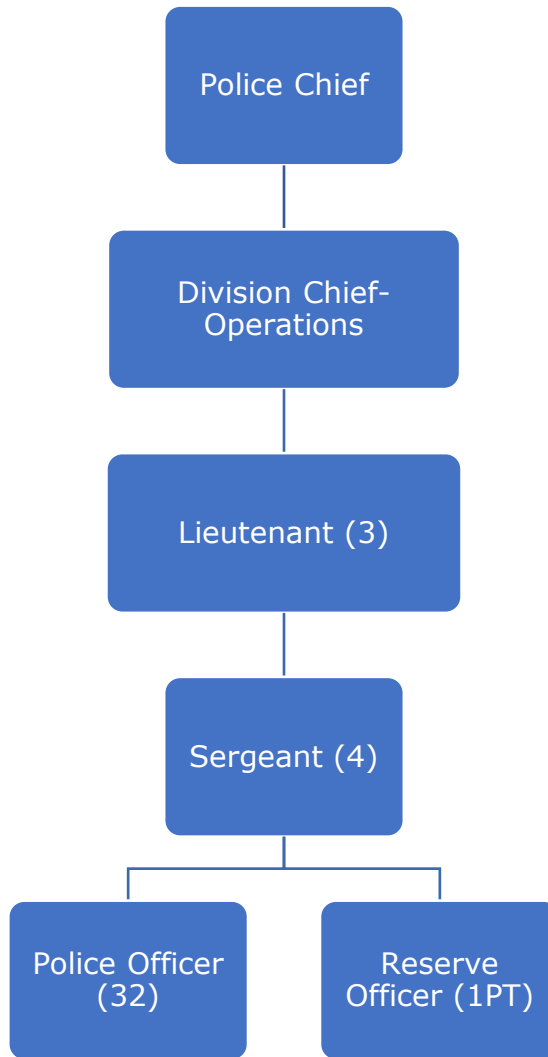
- Arrest law violators to ensure compliance with local and state laws
- Conduct traffic stops to ensure compliance with local and state traffic laws
- Investigate traffic crashes to ensure compliance with local and state traffic laws
- Respond to alarm activations and conduct house and business checks
- Conduct initial investigations of reported crimes; documenting the results
- Respond to citizens in crisis and direct them to appropriate community resources

Prior Year Accomplishments:

- Continued to engage the community and be further involved in Social Media efforts
- Purchased and implemented a body worn camera program
- Developed an initial system for the reporting of incidents through an on line system
- Continued in developing a succession plan with the creation of a Senior Patrol Officer rank
- Evaluated and upgraded uniforms and protective gear to improve everyday performance for officers

Next Year Goals:

- Obtain a system to assist patrol officers in identifying persons readily and easily by their fingerprints. (Fingerprint readers)
- Implement a comprehensive inventory/quartermaster program to encompass all assigned and issued equipment
- Incorporate the use of more PSA's into traffic safety campaigns
- Send FTO Supervision to most recent updated school on program management
- Ensure newly promoted supervisors have attended Primary Leadership Courses held at Valencia State College



Traffic Enforcement

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,091,639	\$1,407,949	\$1,533,457	\$1,564,334
Operating Expenses	\$613,315	\$588,225	\$608,489	\$618,557
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,704,954	\$1,996,174	\$2,141,946	\$2,182,891

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	10	12	12	12
Part-time	8	8	8	9
Seasonal	-	-	-	-

Program Summary:

Traffic Enforcement Unit officers are assigned to the Special Operations Division. These Officers are responsible for the expeditious flow of traffic and safety upon the road and waterways, roadway parking, school zone crossing safety, selective traffic enforcement actions and traffic crashes, the severity of which range from minor property damage to those involving the loss of life. Unit officers are also tasked with enforcing the laws and regulations governing vehicular, bicycle and pedestrian movement within the City limits. Unit officers regularly assist citizens who present them with requests to deal with violations of posted speed limits or cut-through traffic in their respective neighborhoods. Unit officers work as a team with other City Departments by implementing solutions to various traffic conditions and concerns. Officers maintain generators and emergency safety equipment to be deployed at major intersections during power outages that create traffic safety concerns. Officers assigned to this program focus on traffic safety to include occupant safety to include child safety seat inspections and installations for the community. Officers also patrol the lakes and water ways of Winter Park to promote safe boating and conduct vessel inspections.

Level of Service Provided in Budget:

- Respond to serious traffic crashes involving death or serious bodily injuries
- Respond to citizen complaints involving traffic concerns to evaluate and provide traffic enforcement

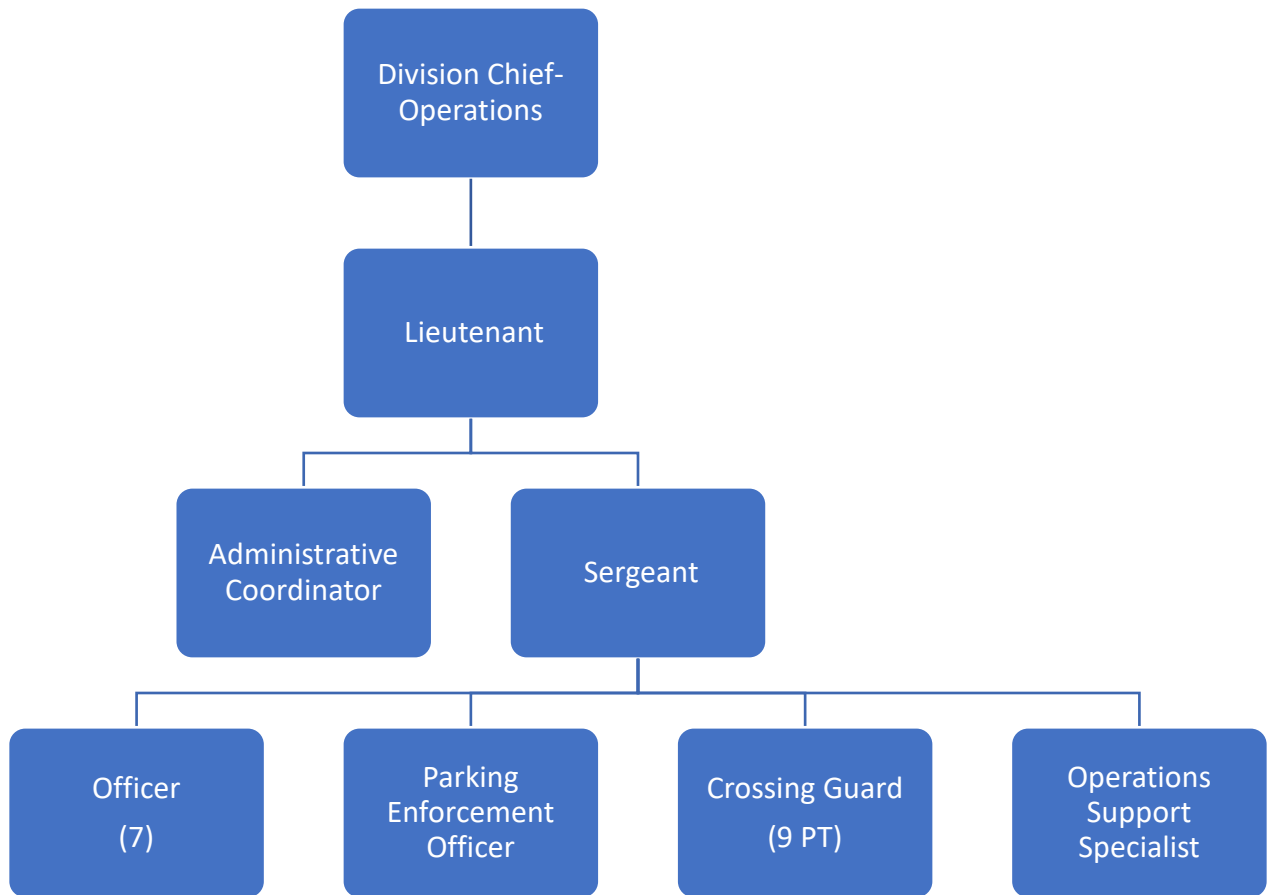
- Prepare and distribute traffic and pedestrian safety information to public
- Patrol the chain of lakes to foster safe waterways for public access and enjoyment
- Conduct parking enforcement duties to ensure compliance of local and state parking laws
- Continued participation with the Bike/Pedestrian Board to focus efforts on safety
- Conduct child safety seat inspections to increase occupant safety and ensure compliance with state laws
- Continue Red Light Camera Program

Prior Year Accomplishments:

- Completed beginning and advanced formal training for Traffic Homicide Investigators for all members of the Traffic Unit
- Successfully implanted new measures of safety into large city events by introducing a response team into operational procedures
- Successfully used Drone operations to spearhead department PSA's

Next Year Goals:

- Continue working with City Traffic Engineering and Planning and Development regarding safety concerns on roadways and new construction projects being considered throughout the city
- Sporadic placement of message boards with public service announcements regarding vehicular, pedestrian and bicycle safety/laws
- Continue selective enforcement activities regarding traffic complaints
- Look into possibility of replacing old speed measuring lasers with new monocular style speed measuring devices
- Replace current FARO Mapping System with new updated system
- Develop a matrix that will be used as a guideline when determining staffing for events that are held in the city
- Continue to work with city officials to implement a system of safety bollards to provide additional layers of safety at city events
- Develop matrix for use in measuring resources for special events



Canine Patrol

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$124,989	\$100,509	\$113,303	\$114,442
Operating Expenses	\$16,798	\$19,876	\$25,937	\$17,699
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$141,787	\$120,385	\$139,240	\$132,141

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	1	1	1	1
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Winter Park Canine Team provides Canine support and other assistance to uniform patrol officers who respond to in progress crimes and calls for service. The Canine Team conducts searches of buildings, vehicles and wooded areas for suspects, missing persons, articles and contraband. A Canine Team may be dispatched as the primary unit or the reporting officer when uniformed patrol officers are not available. When not providing assistance in support of another officer the Canine Team provides preventive patrols throughout the city. In addition, the Canine Team participates in crime prevention programs in order to increase citizen awareness of the capabilities of Law Enforcement.

Level of Service Provided in Budget:

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

Prior Year Accomplishments:

- Handler and dog team completed several training schools
- Enhanced civic engagement by participating in special events and activities as well as increasing social media presence.

- Continued to be involved in civic programs such as Leadership Winter Park and the Citizens Police Academy

Next Year Goals:

- Create a specific PSA to be used as an information and recruitment tool
- Increase interagency cooperation and usage by using Canine Team skills to assist other agencies
- Identify the needs of the agency and capabilities of the canine team in terms of special certifications and obtain a certification in either Bomb or Drug detection



Criminal Investigations

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,463,573	\$1,459,604	\$1,549,559	\$1,582,830
Operating Expenses	\$174,131	\$190,041	\$187,299	\$200,115
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,637,704	\$1,649,645	\$1,736,858	\$1,782,945

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	14	13	13	13
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Criminal Investigation Unit is primarily responsible for supporting all units of the Department by conducting follow-up investigations of reported criminal activity. Unit detectives are assigned cases that may require them to interview victims, witnesses or suspects, further process physical evidence submitted by reporting officers to the Property and Evidence Section and prepare the evidence for submittal to the Florida Department of Law Enforcement Crime Laboratory. Detectives respond to and investigate major crime scenes occurring within the city. The Property and Evidence Specialist maintains absolute control of and documents the location and disposition of all evidence, contraband, other seized items and found property. The Crime Scene Technician responds to and processes major crime scenes and delivers evidence for processing to the Florida Department of Law Enforcement. The Crime/Systems Analyst is responsible for analyzing and reporting crime and traffic data, the dissemination of crime and traffic related information concerning possible suspects, potential crimes and methods of operation. Additionally, the Crime/Systems Analyst is responsible for the implementation and maintenance of technology-related solutions within the Department.

Level of Service Provided in Budget:

- Assign felony cases and specific misdemeanor cases for follow-up investigation
- Contact victim of assigned cases within 48 business hours

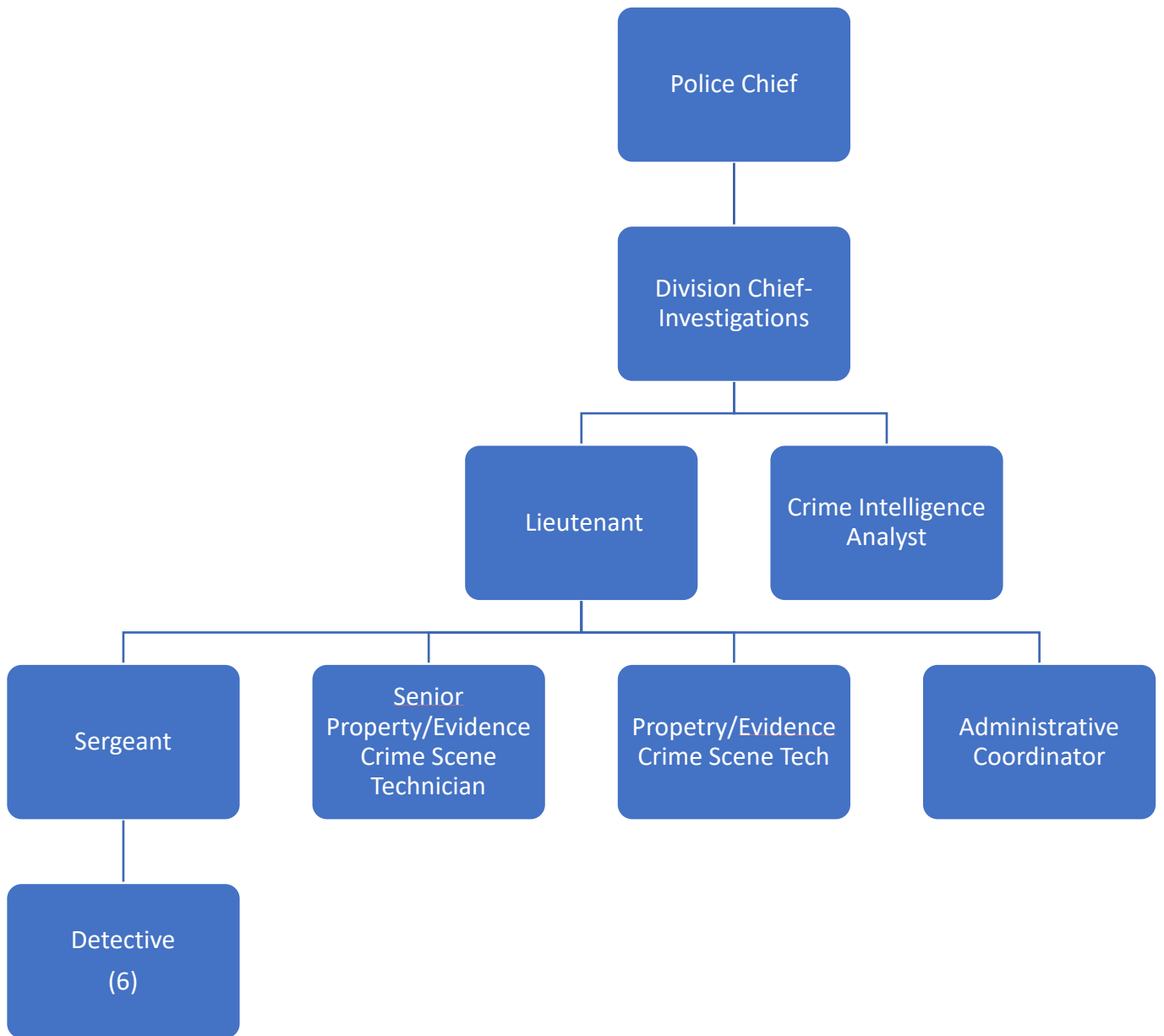
- Respond to extensive crime scenes and document, photograph, collect and submit evidence
- Conduct recorded interviews with victims, witnesses and suspects
- Process evidentiary items
- Analyze crime, disseminate intelligence and crime information bulletins in a timely manner
- Consistently working towards improvement of case clearances by use of advanced investigative and evidence techniques
- Effect arrests upon finding probable cause
- Write search warrants for evidence related to criminal acts
- Provide support services to the Patrol Division on major investigations

Prior Year Accomplishments:

- Updated video surveillance system in collaboration with IT Dept.
- Created Criminal Investigations Division “soft room” as a resource for victims of crime and sensitive cases
- Created a system for experienced Detectives to take the lead on major crime cases
- Conducted block training for patrol on multitude of topics

Next Year Goals:

- Detective participation in Secret Service Task Force for digital evidence Forensics
- Regularly attend Internet Crimes Against Children (ICAC) training and Initiatives
- Efforts to be fully staffed with qualified personnel for Property/Evidence
- Explore alternative methods for crime scene digital scanning
- Expand the capacity of the digital evidence drive



Selective Enforcement

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,075,186	\$1,038,471	\$1,016,167	\$1,068,830
Operating Expenses	\$121,046	\$124,045	\$112,104	\$155,303
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,196,232	\$1,162,516	\$1,128,271	\$1,224,133

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	8	9	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The primary objective of the Street Crimes unit is to take a proactive approach to identify and address crimes occurring within the city limits as it relates to street level drug dealing, sex related crimes, alcoholic beverages, and crime trends identified through the crime analysis. Further, unit detectives supplement the Patrol Division using uniformed patrol as needed during periods of high call activity. The secondary objective of the unit is the gathering and dissemination of intelligence information relating to individuals or groups known or suspected of being involved with these categories of criminal activity. Unit detectives follow up on suspected violations reported by citizens and uniformed patrol officers. They also initiate their own investigations from personal observations and from the information provided to them from confidential sources. Unit detectives also are assigned to assist other units within the Department as directed. Detectives participate in local, State and Federal Task Forces to include: M.B.I., HSI/ICE, I.R.S. and H.I.D.T.A.

Level of Service Provided in Budget:

- Respond to drug tip hotline complaints
- Conduct street level illegal drug and narcotic investigations
- Conduct investigations involving vice related activities
- Conduct underage alcohol enforcement activities
- Conduct surveillance operations
- Conduct sexual offender registration and annual verification

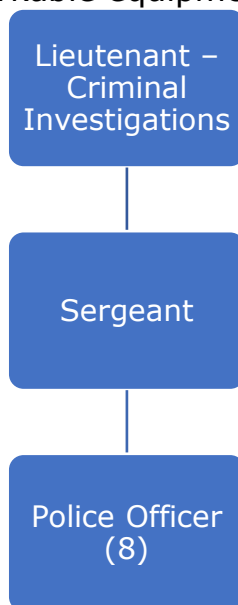
- Utilize intelligence reports from the crime analyst to conduct proactive enforcement activities in relation to trending crimes

Prior Year Accomplishments:

- Responded to all drug related overdoses within the city
- Began participating in a National Overdose Mapping system.
- Worked with our Crime Analyst to address trending crime via covert surveillance operations during appropriate times
- Maintained and tracked Crimeline, citizen and officer generated tips
- Collaborated with other agencies to assist with on-going investigations

Next Year Goals:

- Continued fostering of confidential informants in response to trending Crimes
- Efforts to be fully staffed with qualified personnel in Street Crimes Unit and Task Force
- Examine the benefit of various task force positions related to civil asset Forfeiture
- Replace and increase workable equipment for covert operations



Community Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,075,544	\$1,075,240	\$1,142,927	\$1,258,364
Operating Expenses	\$125,619	\$129,416	\$141,295	\$140,066
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,201,163	\$1,204,656	\$1,284,222	\$1,398,430

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	10	10	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

One of the Community Services Unit's primary functions is the promotion of safe neighborhoods and schools. Another is to assist the various schools, residential, business and faith-based populations with the development of cooperative crime prevention endeavors. Unit officers handle the School Resource Program, Fantastic Foundations Elementary Curriculum, Neighborhood and Business Watch programs, Business and Residential Security Surveys, National Night Out, Personal Safety training, Pre-school Readings, Firearm Safety courses, Ride-Along opportunities, Student Interns, Volunteers, the Citizen's Police Academy and the Police Chaplain program. Unit supervisors manage Officer Recruitment and Selection, Background Investigations, Public Information, Social Media Publishing and Monitoring. Ultimately the Community Services Division is responsible for cultivating community collaboration and developing solutions to address identified problems using multifaceted approaches to include: prevention, education and enforcement.

Level of Service Provided in Budget:

- 8 officers, 5 of which are assigned to the schools
- Organize and facilitate neighborhood and business watch meetings
- Approve new commercial construction building permits
- Conduct residential and business security surveys using CPTED & CPP principles
- Organize and facilitate community meetings and events

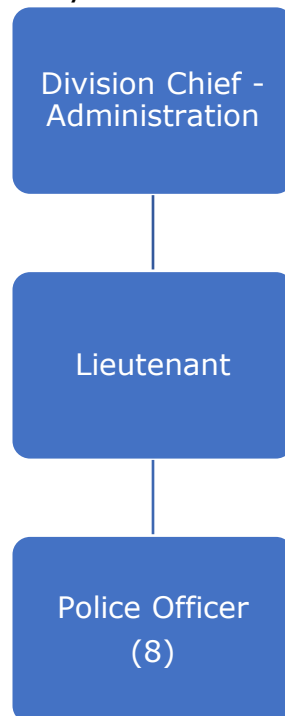
- Prepare and release press releases involving events of significant police activity
- Utilize social media programs to enhance communications between police and citizens

Prior Year Accomplishments:

- Started a streamlined version of the Citizen's Police Academy bringing the program down from 12 to 8 weeks and reducing the hours by one hour each class
- Incorporated the SAFE class and expanded the training to include more techniques in line with current self-defense trends

Next Year Goals:

- Develop a new recruitment packet and video
- Develop a new workplace violence class for our city employees and business community
- Continue to develop targeted Public Service Announcements addressing specific crime trends as they are identified within our city



Emergency Communications

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,078,477	\$1,037,801	\$1,107,440	\$1,233,245
Operating Expenses	\$80,495	\$131,591	\$163,504	\$186,124
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,158,972	\$1,169,392	\$1,270,944	\$1,419,369

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	17	17	17	17
Part-time	2	2	2	2
Seasonal	-	-	-	-

Program Summary:

Emergency Communications is responsible for providing immediate and accurate dispatch services in response to emergency 9-1-1 calls and non-emergency requests for Police and Fire/EMS. Operators search and obtain information from the Florida and National Criminal Justice Networks to assist in the apprehension of wanted offenders and the recovery of stolen property. Operators utilize a Computer Aided Dispatch (CAD) System and a 800 Megahertz P25 Digital Radio Communication Network to respond to all such requests by dispatching the required assistance in a timely manner. The Communications Manager coordinates all of the handheld and mobile radio maintenance and repairs for all of the City radios and coordinates the annual certification of all members to access the various systems. A mobile command vehicle is available to the personnel for receiving calls for service and for directly dispatching from the scene of any city event.

Level of Service Provided in Budget:

- Answer emergency 911 calls for both police and fire service
- Answer 98% of emergency 911 calls within 10 seconds
- Answer non-emergency calls for service
- Provide lifesaving medical information to callers prior to the arrival of EMS personnel
- Conduct local, state and federal criminal history checks

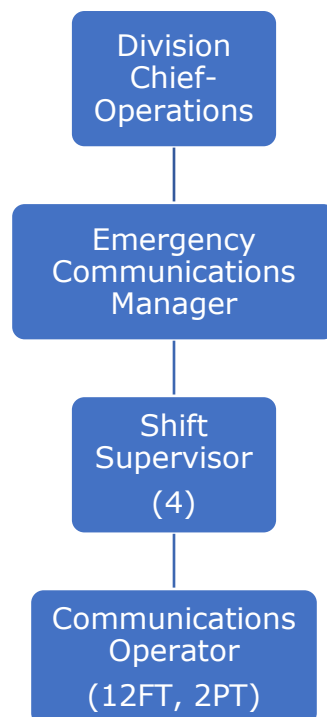
Prior Year Accomplishments:

- Currently there are 3 operators in training

- 2 operators have been hired bringing Emergency Communications to full staff
- Work Schedule was revised and adjusted to be more appealing to the Operators
- A Weather Alert System was updated to assist in tracking hurricane sustained winds
- The Communication Manager attended Background Investigator School to assist in the process of hiring

Next Year Goals:

- Maintain the average answer time of within 10 second for 911 calls 95% of the time
- On a quarterly basis, provide 911 education to community members, businesses, and students
- Develop two table top exercises for critical incidents
- Test and verify the accuracy of 911 information for all City Department phones. (This is because of all of the changes/moving of departments and employees, as it is important to confirm locations and callers in the event someone is in a situation where they can't talk but can only dial 911, responding units have an accurate location)
- Work to include the communications section into out department Social Media



HIDTA Grant Program

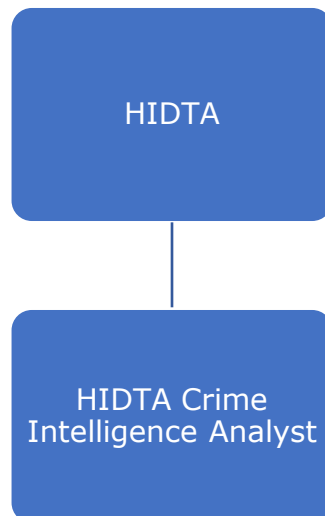
Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$70,408	\$79,566	\$77,680	\$79,587
Operating Expenses	\$828,343	\$849,925	\$1,064,404	\$902,728
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$898,751	\$929,491	\$1,142,084	\$982,315

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	1	1	1	1
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

HIDTA (High Intensity Drug Trafficking Area) is a federally grant funded drug task force. The City serves as a program administrator and all personnel and operating costs are a pass-through and reimbursed.



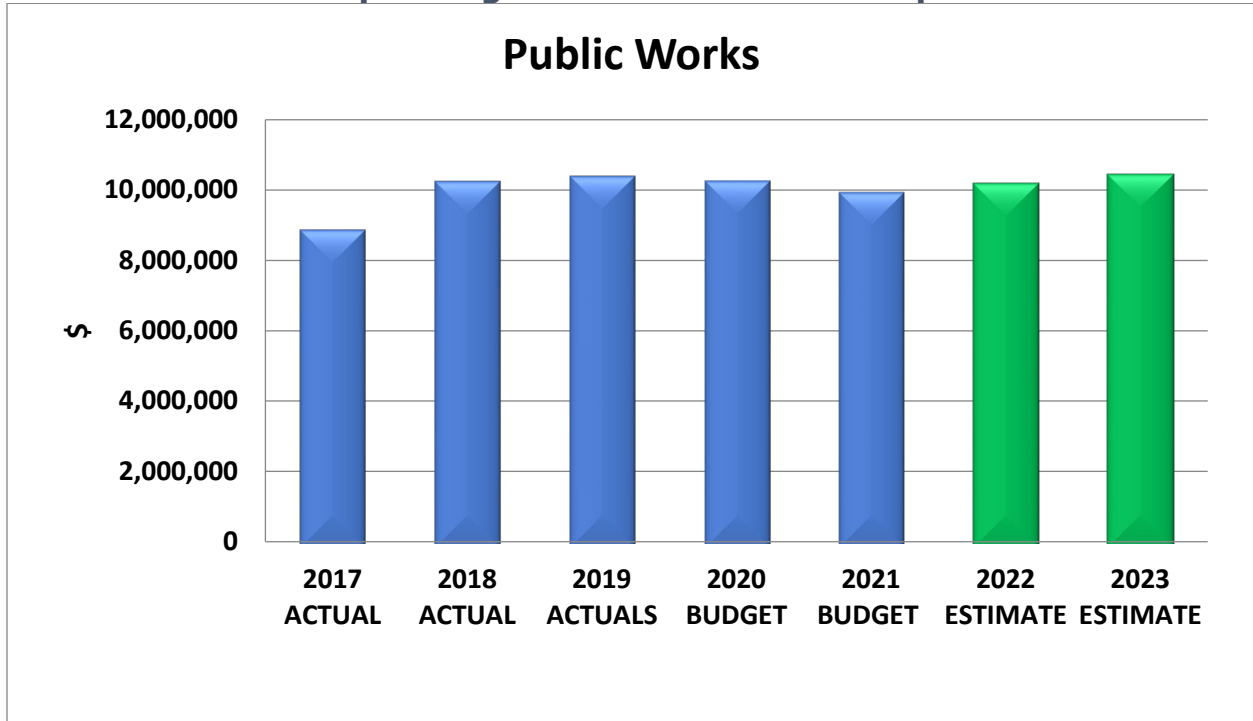


public works

Public Works Department

Mission: To provide our community with the highest quality, cost efficient public service through planning, technical engineering, construction and project management and maintenance of all City streets, sidewalks, parking lots, facilities, storm water collection systems, signs, traffic signals, and other related public infrastructure.

Historical Spending & Future Estimated Expenditures



Starting in FY18, reflects pass through costs of commercial billing for waste services.

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
% of Roadways with Sidewalk	61.5%	62.0%	63%	
% of streets meeting or exceeding PASER 5 condition rating	97%	96%	>85%	
Construct new sidewalk (feet)	18,450 sq ft	12,000	13,000	

Public Works Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$389,883	\$441,446	\$414,640	\$426,740
Operating Expenses	\$18,133	\$48,981	\$30,310	\$32,475
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$408,016	\$490,427	\$444,950	\$459,215

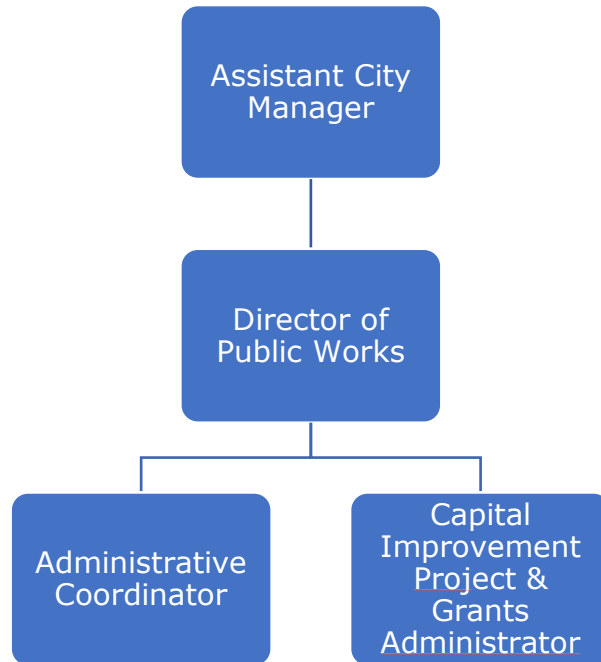
No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	2	3	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

Public Works Administration provides day-to-day management of the Public Works Department. Public Works interacts daily with all citizens for which our work activities have a direct impact. This includes oversight of Facilities Maintenance, Engineering, and Streets Divisions.

Level of Service Provided in Budget:

- Provide policy direction, program evaluation, budget management and controls for the entire Public Works Department
- Prepare and manage Florida Department of Transportation, Florida Department of Environmental Protection, St. Johns River Water Management District and local agency grants
- Respond to resident phone calls and requests for information
- Provide administrative support to Streets, Stormwater and Engineering Divisions
- Improve communications with citizens and solicit feedback on service levels



Engineering

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$661,120	\$611,881	\$559,808	\$341,846
Operating Expenses	\$72,550	\$103,197	\$81,692	\$64,947
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$733,670	\$715,078	\$641,500	\$406,793

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	7	7	8	4
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Engineering Division provides technical expertise and contract administration in the planning, design, implementation and inspection of city projects.

Level of Service Provided in Budget:

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

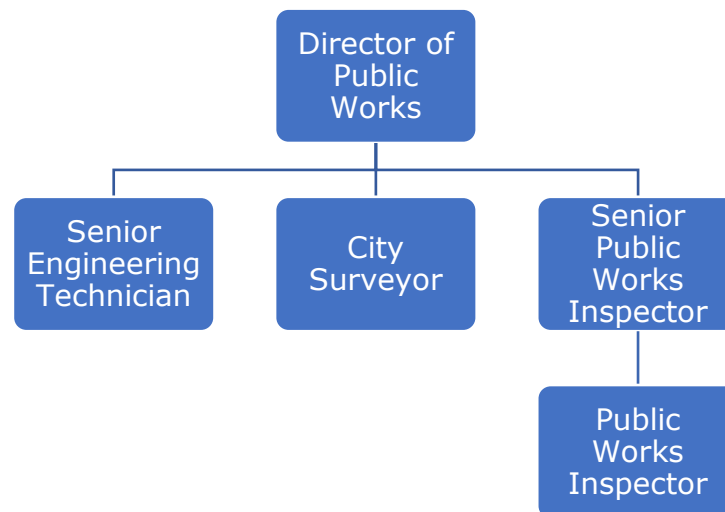
Prior Year Accomplishments:

- Completed Quiet Zone implementation
- Completed transition of Facilities Management to in house division from outside contractor
- Completed design of St. Andrews Trail and received full grant reimbursement from FDOT \$450K
- Completed Design and Installation of Loch Lomond Trail Phase I
- Completed lake water elevation gauge replacement in each City lake
- Completed Design of Denning Ave Phase III
- Completed Design of Golfview Terrace Roadway Improvements

- Completed placement of permanent benchmark at each lake gauge location
- Completed Design and Implementation of the Golf Course Parking Lot Improvements
- Completed Managing Design Phase of the Library & Events Center
- Performed traffic counts throughout the City

Next Year Goals:

- Complete Winter Park Library, Event Center construction
- Create a City wide network of physical points calibrated to current national horizontal and vertical datum for future datum conversion without re-measurement
- Maintain and refine pavement management plan
- Design sidewalk and ADA improvements throughout the City
- Continue managing Right of Way Utilization Permit Process



Streets Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$264,142	\$249,635	\$226,691	\$191,253
Operating Expenses	\$75,151	\$95,803	\$78,377	\$67,084
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$339,293	\$345,438	\$305,068	\$258,337

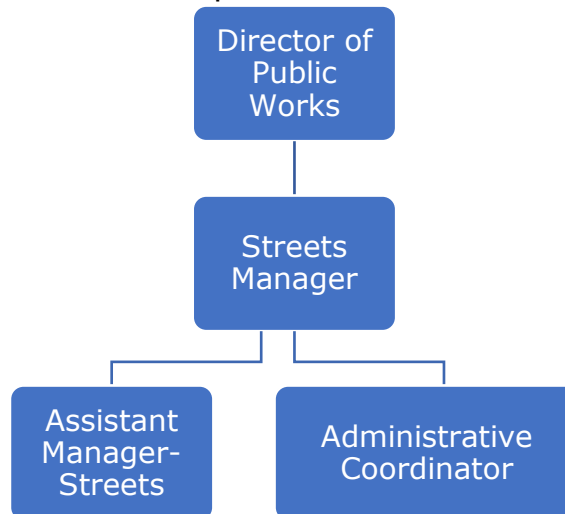
No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	3	3	3	3
Part-time	-	-	-	-
Seasonal				

Program Summary:

Streets Administration oversees the daily operations of the Streets division. Coordination is performed for all traffic control, street and traffic signs, street paving, asphalt repairs, storm drain maintenance, repairs and new installations, and emergency and minor concrete repairs and maintenance.

Level of Service Provided in Budget:

- Oversee Traffic Control Operations, Signs and Markings, and Signal Maintenance and Inspections
- Coordination of street paving, asphalt repairs, storm drain maintenance, emergency and concrete repairs and maintenance



Traffic Control

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$216,096	\$226,698	\$198,024	\$234,295
Operating Expenses	\$162,434	\$171,179	\$152,289	\$164,787
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$378,530	\$397,877	\$350,313	\$399,082

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

Program Summary:

Traffic Control is responsible for providing routine and systematic maintenance of all traffic control devices within the city limits. In-house staff handles most repairs, installations, and maintenance of traffic signals, traffic signs, and pavement markings. Contracted personnel are on call twenty-four hours every day to respond for emergency repairs. Traffic Control also provides Maintenance of Traffic (MOT) implementation for many in-house construction projects to safely and efficiently guide vehicles and pedestrians around work zones.

Level of Service Provided in Budget:

In accordance with State and Federal guidelines, 53 signalized intersections and 11 flashing signalized school zones/pedestrian crossings are in place to ensure the safe and timely movement of pedestrians, cyclists, and motorized vehicles throughout the City. These signals and school zones are inspected routinely by in-house staff. Replace or repair damaged/faded signage promptly to ensure safety of motoring public.

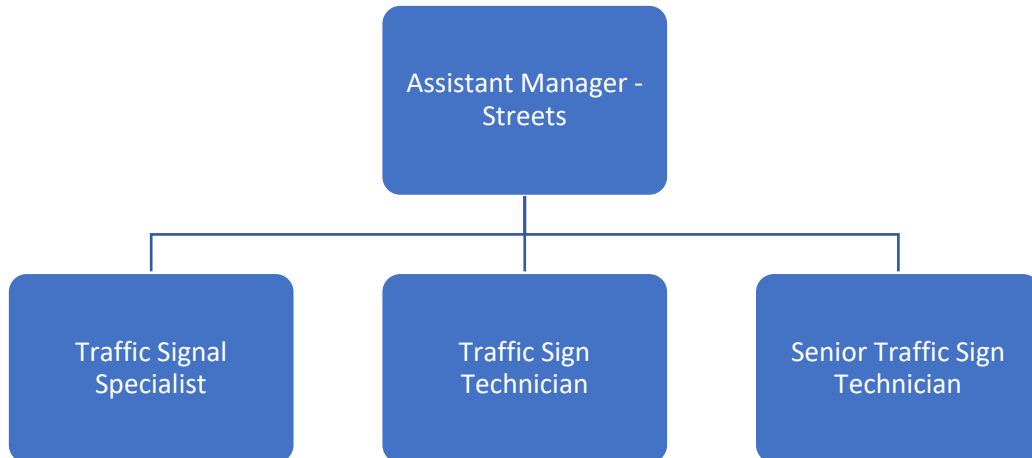
Prior Year Accomplishments:

- Rebuilt intersections traffic signals at Temple Trail & Howell Branch Rd. and Fairbanks Ave. & Denning Dr.
- Changed all traffic light controllers from Lee Rd to Orange Ave. on SR 17/92 using video detection technology
- Completed conversion of street name signs to new "peacock" design

- Installed Rectangular Rapid Flashing Beacon (RRFB) pedestrian signals at Palmer and Alabama

Next Year Goals:

- Change to new technology controllers on SR 17/92 and Orange Ave for better communications and coordination with FDOT
- Install RRFB pedestrian signal at Winter Park Road and also Lakemont at elementary school



Street Lighting

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$406,415	\$398,168	\$400,000	\$400,000
Capital Outlay				
Total	\$406,415	\$398,168	\$400,000	\$400,000

Program Summary:

This funding supports approximately 7000 street lights, energy and maintenance citywide. Work is performed by Winter Park Electric Utility Department while the cost of electricity for the street lights is funded by the General Fund.

Level of Service Provided in Budget:

- Funding provides for payment of annual electric usage and maintenance for city-owned street lights

Sidewalks/Bike paths/Curbs

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$301,465	\$336,157	\$260,000	\$300,000
Capital Outlay				
Total	\$301,465	\$336,157	\$300,000	\$300,000

Program Summary:

Work is performed using contractors under direct City staff supervision. This program provides for the construction and maintenance of sidewalks, curbs, and curb cut ramps within the City in order to meet Americans with Disabilities Act (ADA) criteria and to safely and efficiently move pedestrians, and young or unskilled cyclists.

Sidewalk construction/maintenance is performed at a risk mitigation level of service which means that once sidewalk problems (uplifts, separations, crushed or missing sections) are reported, the area is secured as necessary and repairs are performed promptly, usually within two weeks at the outset. Additionally, inspections are performed in a one block radius of the reported problem so that we are efficient in the use of our staff and/or contractual costs since there is a mobilization minimum built into our contractor agreement.

Level of Service Provided in Budget:

- The City currently has an inventory of over 157 miles of concrete sidewalk, 150 miles of concrete curb, and over 500 wheelchair accessible curb cut ramps

Prior Year Accomplishments:

- Provided rehab/repair of approximately 5% of the City's sidewalk network

Next Year Goals:

- Continue to provide effective and timely repair to damaged sidewalks throughout the City

Refuse Service

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$4,187,596	\$4,393,704	\$4,507,000	\$4,659,000
Capital Outlay				
Total	\$4,187,596	\$4,393,704	\$4,507,000	\$4,659,000

Program Summary:

The City recently underwent a renewal of waste services and Waste Pro USA was awarded the contract to operate solid waste and recycling services within the City of Winter Park. The City now handles the billing of commercial accounts as well as residential, and starting in FY 2017 those costs are reflected as a pass-through in the budget. In FY 2019 the City started passing through the costs associated with billing of shared compactors in the City. Additionally, FY 2019 saw increased costs for recycling as the service provided by Orange County is no longer at zero cost.

Level of Service Provided in Budget:

Funding provides for solid waste services provided in contract by Waste Pro. Includes trash pick-up twice a week, recycling once a week, yard waste once, and bulk items once a week. Additional commercial and business services are also performed. As part of the contract, the city manages all billing of commercial accounts which had previously been directly handled by the waste company. Now customers of Winter Park will have one location to call for all billing concerns. The increase in operating expenses for this pass-through expense is reflected in actual and budget totals and accounts for the increases in cost. Corresponding revenues have also been increased to reflect this change and offset all increases in costs.

Street Paving

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$358,207	\$417,291	\$356,197	\$367,732
Operating Expenses	\$231,948	\$466,726	\$312,810	\$343,895
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$590,155	\$884,017	\$669,007	\$711,627

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	6	6	6	6
Part-time	-	-	-	-
Seasonal				

Program Summary:

This Division is responsible for the resurfacing of asphalt streets and repairing of brick streets throughout the City using in-house staff and equipment and outside contractors. The City of Winter Park has 117 miles of roads with heavy traffic flows on an aging infrastructure. Brick streets make up approximately 20 miles of roadway.

Level of Service Provided in Budget:

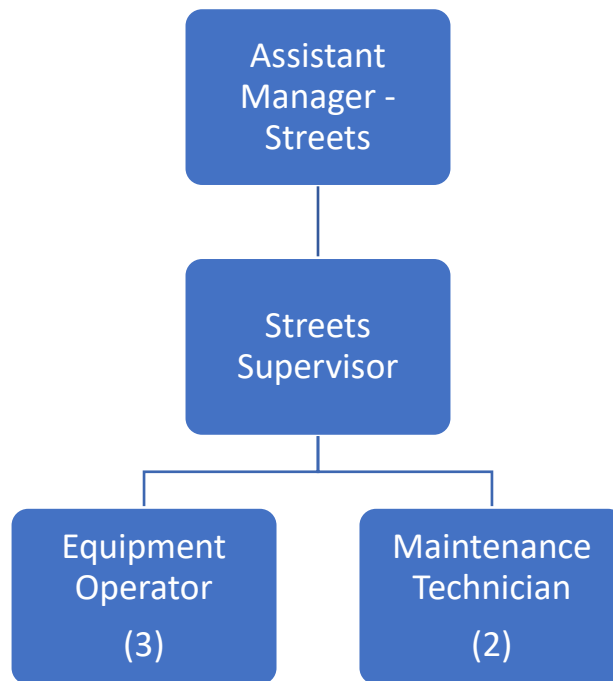
- Maintain at least 85% of asphalt roads in PASER level 5 or above

Prior Year Accomplishments:

- Completed Paving on Denning Dr., Benmore Dr. Canton Ave. between Capen Ave. & Denning Dr. Arbor Park from Magnolia to Oneco, Fairbanks Ave. from Orlando Ave to Shoreview Ave. Harper Ave from Fairbanks Ave to Comstock Ave., Parkland Dr. from Winter Park Rd. to Janice Ave. and the section East of the Public Works complex total 6.06 Lane Miles

Next Year Goals:

- Mead Garden Subdivision, including bad sections of S. Denning near the subdivision
- Palmer Ave
- Minnesota Ave from 17/92 to Pennsylvania
- N Phelps from Chestnut to Palmer
- W. Lyman from S. Denning to Pennsylvania
- S. Knowles from W. Morse to Lyman
- Pave minor roads with a PASER rating 5 or under: S. Virginia, Douglas Ave, Carolina Ave, Cole Ave, Swoope Ave, Whipple Ave, and Welbourne



Facilities Management

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$735,186	\$0	\$0	\$355,033
Operating Expenses	\$2,008,392	\$2,262,924	\$2,231,449	\$1,820,625
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,743,578	\$2,262,924	\$2,196,684	\$2,175,658

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

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	10	-	-	5
Part-time	-	-	-	-
Seasonal				

Program Summary:

Level of Service Provided in Budget:

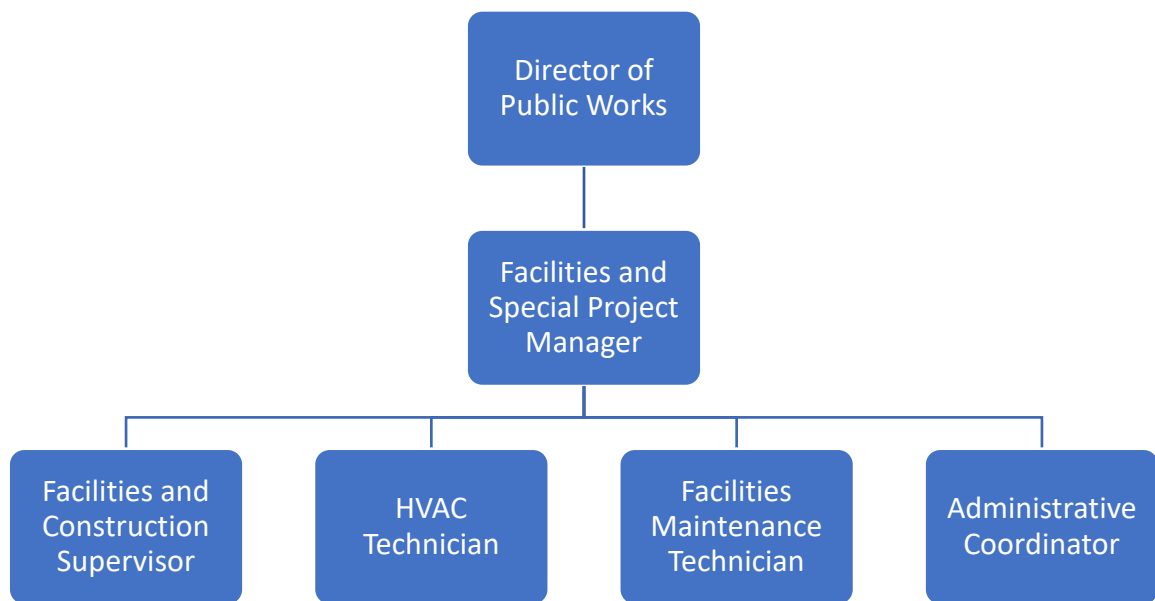
- The service provided by the team, includes all functions necessary to properly maintain City facility assets to ensure effective and long-term viability the residents and employees of the City. This effort includes all HVAC, waterproofing, painting, roofing, flooring, electrical, plumbing and janitorial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

Prior Year Accomplishments:

- Replaced over 200 tons of HVAC citywide
- Reroofed over 50,000 sf of buildings citywide
- Painted over 100,000 sf of interior and exterior buildings
- Developed a comprehensive facility management inventory for primary City facilities including HVAC, electrical, plumbing, elevators flooring and painting

Next Year Goals:

- Effectively manage in house resources along with outside contractors and janitorial to cost effectively meet the needs of our residents and employees
- Refine facility inventory and building management plan to ensure proper resources for continued facility management within industry standards (BSCA, IFMA)



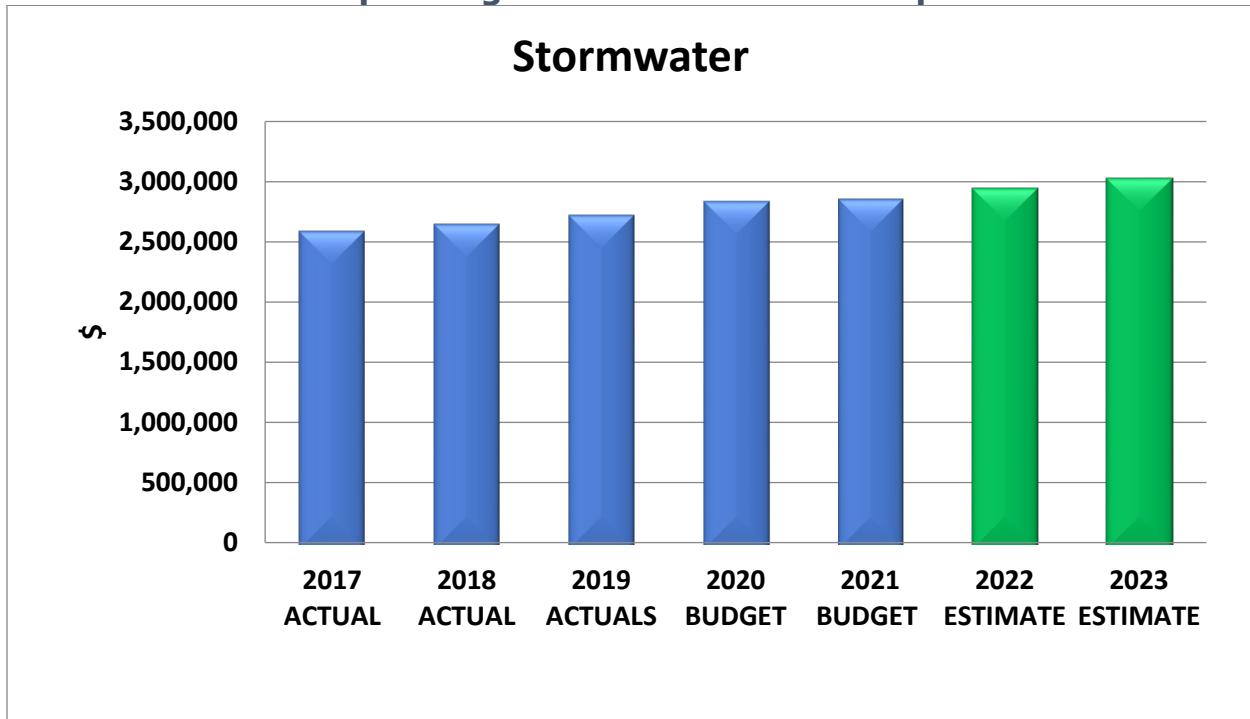


stormwater fund

Stormwater

Mission: To provide residents with a comprehensive stormwater management program that addresses stormwater pollution through education, coordination, development, maintenance, and management of stormwater systems in an efficient and cost-effective manner that considers the needs for protection of public health, private property, the natural environment, and economic development.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Average lake clarity (Goal >6.5 ft)	10.2	TBD	>6.5	
Distance of Drainage Pipes Cleaned (linear feet)	1,000	9,000	7,000	
Volume of debris Removed (cubic yards)	4,080	5,900	6,000	

Stormwater Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$344,726	\$357,505	\$362,696	\$377,249
Operating Expenses	\$52,788	\$76,917	\$64,146	\$76,644
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$397,514	\$434,422	\$426,842	\$453,893

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

Program Summary:

The Stormwater Utility Administration Division supervises all in-house stormwater activities. This Division also reviews plans for permitting on all private development by coordinating with their engineers to assure conformance with the City's stormwater regulations and other regulatory agencies.

Level of Service Provided in Budget:

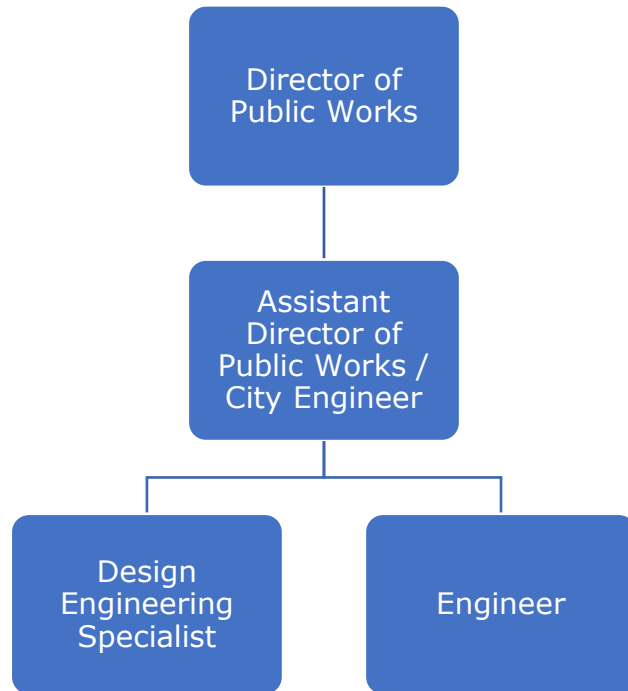
- Develop plans and improvements to City stormwater
- Supervises the work of the Stormwater Division maintenance crews
- Ensures compliance with its NPDES (National Pollution Discharge Elimination System) permit
- Update the Stormwater 5 Year CIP Plan

Prior Year Accomplishments:

- Completed Phase 1 drainage improvements on Arbor Park Drive.
- Complete drainage improvements at the intersection of Swoope and Knowles in conjunction with the new golf course parking lot upgrades.
- Completed stormwater improvements on Highland Rd.
- Completed the Sharon Road drainage improvements

Next Year Goals:

- Complete Ward Park pond improvements
- Complete the Seminole County ditch piping project
- Complete Fawcett Drainage Improvement Ph I



Streets Drainage

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$360,007	\$402,413	\$564,369	\$678,656
Operating Expenses	\$366,141	\$414,252	\$460,867	\$473,276
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$726,148	\$816,665	\$1,025,236	\$1,151,932

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	7	7	7	11
Part-time	-	-	-	-
Seasonal				

Positions from the Lakes division were relocated here in FY 21.

Program Summary:

This Division is responsible for repair, installation and management of inlets and underground storm pipe for the City's underground storm drains system.

Level of Service Provided in Budget:

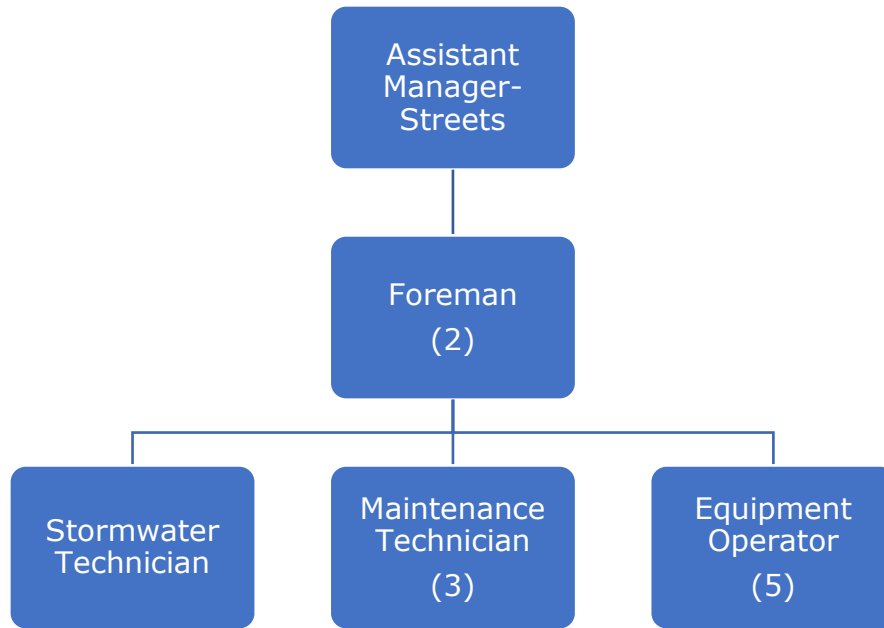
- Repair /maintenance of inlets and underground storm pipe
- Cleaning and reshaping existing drainage ditches to ensure proper runoff

Prior Year Accomplishments:

- Cleaned and Inspected 3100 Catch Basins
- Installed 590 Lft. Of pipe
- Removed 105 Cubic Yards of debris from various inlets
- Completed the Installation of Storm Drains on Oneco Ave
- Installed 1500 Lft. Of Curbs at various Locations
- Clean Ponds at Ward Park
- Installed new weir system in ditch @ Ward Park

Next Year Goals:

- Complete Underdrain connections on Oneco Ave.
- Install 606 Lft of Pipe at Ward Park
- Clean Lake Island outfall



Street Sweeping

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$71,435	\$102,128	\$76,600	\$77,011
Operating Expenses	\$259,386	\$272,028	\$286,984	\$273,670
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$330,821	\$374,156	\$363,584	\$350,681

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	1	1	1	1
Part-time	-	-	-	-
Seasonal				

Program Summary:

This program provides all funding for contracted and in-house street sweeping services and storm sewer cleaning.

Level of Service Provided in Budget:

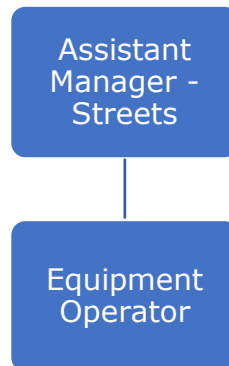
- Provides for sweeping all streets once every two weeks. During heavy leaf fall (January - March) the frequency increases to once per week
- Cleaning storm sewer inlets
- Downtown and commercial areas are swept 2 time per week

Prior Year Accomplishments:

- Checked and serviced 3000 inlets
- Cleaned 300 Lft of Pipe
- Swept several sections on the NE quadrant to assist the Contactor

Next Year Goals:

- Check and Catalog all storm Inlets for GIS



Lakes

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$695,438	\$683,219	\$545,998	\$515,843
Operating Expenses	\$433,681	\$361,028	\$340,313	\$334,953
Capital Outlay	\$14,018	\$0	\$0	\$0
Total	\$1,143,137	\$1,044,247	\$886,311	\$850,796

Division formerly titled Lakes Management, now managed by the Parks Department.

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	11	11	11	7
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Lakes Management Division is charged with managing the City's aquatic resources to meet the needs of various user groups. Lakes Management balances intensive recreational uses such as skiing and boating with more passive uses like fishing and swimming. The Division is responsible for three main program areas, aquatic habitat management, and public outreach (environmental). Tasks related to habitat management include aquatic plant management, shoreline permitting, and water quality sampling, testing and reporting. Public outreach activities include stormwater and environmental education (Lakes webpage, watershed cleanup events, and school presentations) and access management (buoys and signage).

Level of Service Provided in Budget:

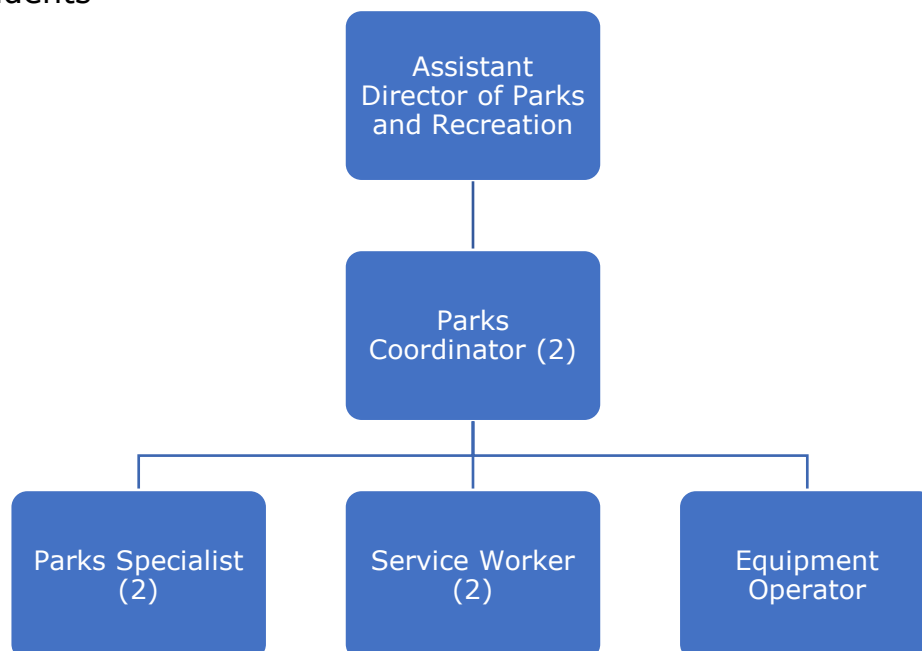
- The current budget supports habitat management activities on 25 lakes and 28 ponds, two miles of canals and streams and two miles of ditches
- Use drones and cameras to document shorelines and lake structures on City lakes
- Inspect, document, and enforce shoreline vegetation compliance
- School and community outreach presentations are performed upon request
- Perform 3,302 routine water testing measurements annually
- Lake sampling is performed monthly and/or quarterly, beach sampling every two weeks
- Quarterly watershed cleanups in coordination with Sustainability Division. Average debris removal of 850lbs

Prior Year Accomplishments:

- Install new elevation markers on various lakes
- Brought Mizell Alum station back online
- Partnered with Sustainability for watershed cleanups and storm drain labeling
- Continued necessary herbicide treatments on all lakes
- Completed work plan for FWC funding for aquatic plant management
- Continue training on new herbicides
- Installed new fountain on Lake Midget
- Stocked Lake Baldwin with Triploid Grass Carp
- Work with Girl Scout to install new fishing line bins
- Various trainings including CPR & Stop the Blood, Forklift, FWC Airboat Operator
- Cleaned canal bottoms

Next Year Goals:

- Increase staff proficiency in the use of new aquatic herbicides and continue to develop and implement integrated pest management procedures into the aquatic plant management program
- Continue the integration of the lake management program into the natural resources section of the Parks and Recreation Department
- Develop Social Media program for Lakes and Natural Resources side of department that provides educational and information resources for residents



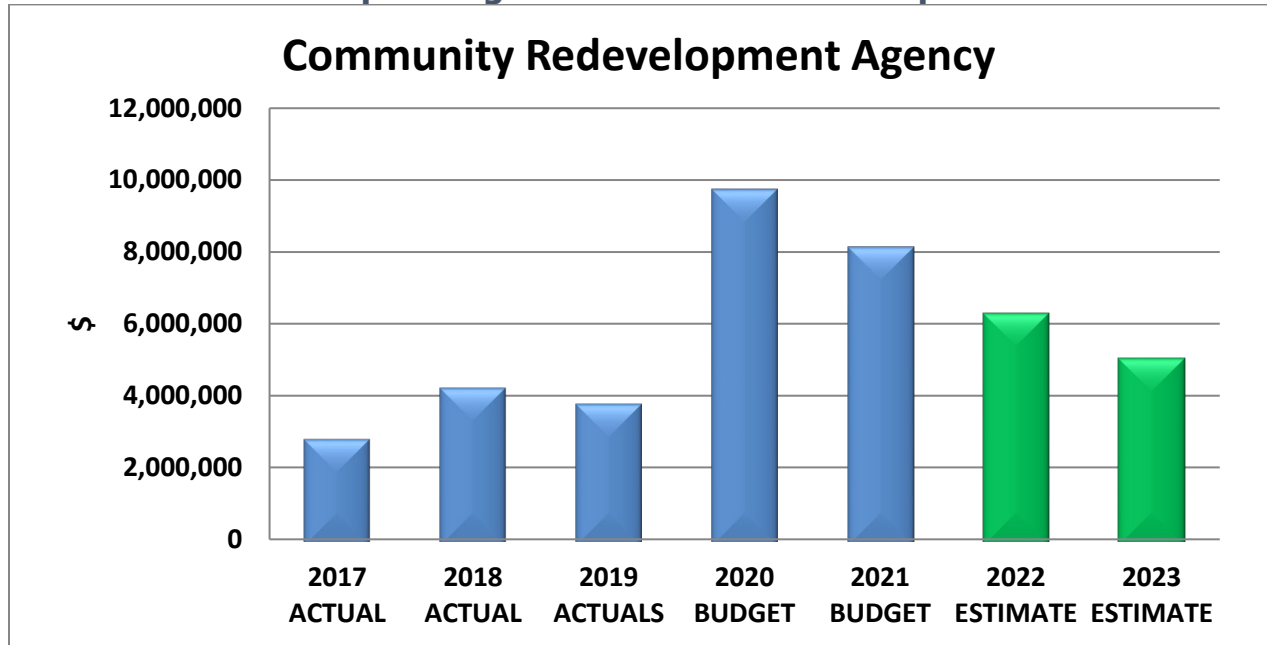


community redevelopment agency

Community Redevelopment Agency

Mission: This department is responsible for the continued management and implementation of the CRA Plan as well as working to capitalize on economic development and business sustainability opportunities throughout the city.

Historical Spending & Future Estimated Expenditures



Funding in FY22 and FY 23 includes proposed projects from CIP.

Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
CRA TIF Revenue Growth	28.7%	14.8%	14.5%	Based on DR-420 prelim. data from County
CRA Capital Improvement Plan	Denning Drive Construction. New York Avenue Design. Residential Decorative Lighting Program.	New York Avenue construction, 17-92 MOU update, Parking Sensor project. Downtown Enhancements. Long-term capital plan adoption.	Post Office Project, Shady Park Improvements, Affordable Housing initiatives and Business Façade program expansion.	The plans are moving forward and the Action Items are being implemented.

Community Redevelopment Agency

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$358,997	\$370,018	\$465,058	\$397,799
Operating Expenses	\$512,554	\$479,320	\$532,577	\$543,821
Capital Outlay	\$(1,075)	\$0	\$0	\$0
Total	\$871,551	\$849,338	\$997,635	\$941,620

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	3	3	5	4
Part-time	-	-	-	-
Seasonal	-	-	-	-

The two CRA Streetscape Attendant Positions funded by the CRA were formally housed in the Parks Department but reflected in CRA starting in FY 20.

Program Summary:

To preserve and improve the residential viability and livability of the neighborhoods within the Community Redevelopment Agency (CRA) area by encouraging and initiating activities which empower residents to effect change and to enhance and improve the commercial areas of the CRA by encouraging and implementing activities that promote economic growth.

The CRA is responsible for many streetscapes, business incentive programs, social and community support programs, funding of capital projects, affordable housing initiatives, and many special events.

In FY 2019, oversight of the CRA & Economic Development was moved from Planning, to the Office of Management & Budget.

Level of Service Provided in Budget:

- Community Initiatives: Expand the Summer Youth Employment program. Provide funding to continue the operations of the Heritage Center and Welbourne Nursery and Winter Park Playhouse. Provide programs for the Community Center. Provide funding for events such as the “popcorn flicks” movies in the park, the St. Patrick’s Day Parade, and Snow in the Park special event
- Capital Maintenance: Maintain the parking garages per the agreements with garage owners

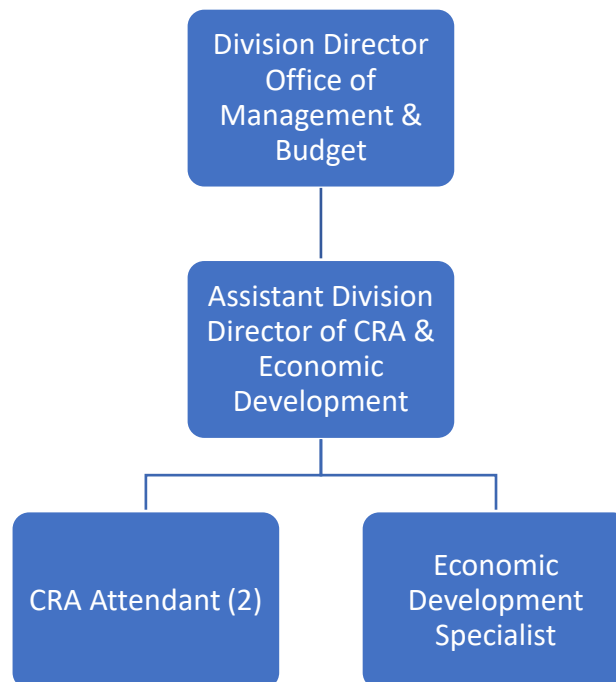
- Capital Projects: Provide grants to qualified applicants through business facade, housing rehabilitation and TIE(QTI) programs. Construct new design for Denning Drive, work with consultant to develop New York Avenue design installation of residential decorative lighting program
- Update the Capital Improvement Plan for the next 5 years

Prior Year Accomplishments:

- Assistant Division Director served as liaison to local businesses during Covid response and worked with Orange County to submit reimbursement requests on behalf of the city through the federally funded CARES Act.
- Florida Redevelopment Association Transportation and Transit Enhancement Award for Denning Drive
- New York Avenue final design and beginning construction
- QTI participation yielding a maximum of 80 jobs with an income of 200% the Orange County average wage
- Capital projects including parking sensors, moonlight garden, housing rehabilitation and business façade programs
- Community initiatives such as SYEP, organizational support, popcorn flicks, MLK Unity Heritage event, and Snow in the Park

Next Year Goals:

- Approve CRA CIP for next 5 years
- Continue to pursue economic development objectives consistent with ED plan and Commission directives



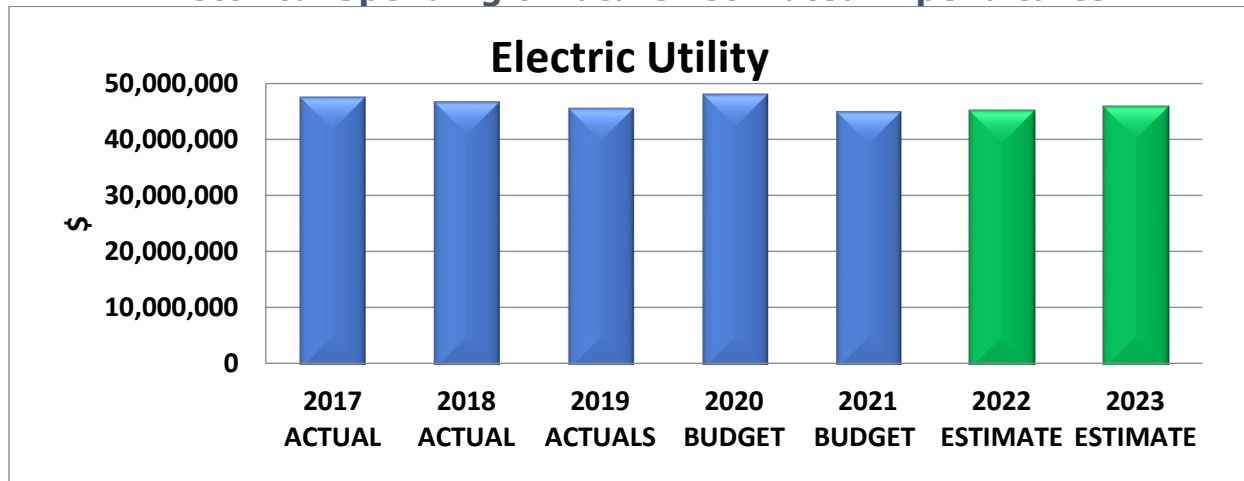


electric utility

Electric Services

Mission: The city of Winter Park will provide electric service: with top tier customer service; with superior reliability in a fiscally prudent manner; operating with a low physical and aesthetic impact on the environment; and at competitive rates.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
System Average Interruption Duration Index (SAIDI)	20.42	16.67 (12 months rolling April 2020)	18.00	Measures the average duration of outage (minutes) a customer experiences in a year
Momentary Average Interruption Frequency Index (MAIFI)	0.02	0.09 (12 months rolling April 2020)	1.00	Measures the average frequency of momentary outages (< 1 min) per customer per year
Undergrounding Miles Completed	5.2	4.42	5	Includes miles completed from Oct 2019 to June 2020 (9 months)
WPE Electric Rates as a % of State Municipal Average	99.63%	98.3% (12 months rolling April 2020)	<105.00%	Average Monthly bill for 1,000 kWh residential customer + 6% franchise fee. Rolling 12 mo. basis
Debt Service Coverage	2.65	Calc. year end	2.75	Measure of financial performance

Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$861,051	\$959,199	\$801,015	\$1,025,727
Operating Expenses	\$273,716	\$429,615	\$347,471	\$435,116
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$1,134,767	\$1,388,814	\$1,148,486	\$1,460,843

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	8	8	7	8
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Electric Department is responsible for purchasing bulk electric power and maintaining the poles, wires and other components of the distribution system to reliably deliver the power to the city's customers. Electric Department Administrative staff manages the crews, operations, and contracts of the utility.

Level of Service Provided in Budget:

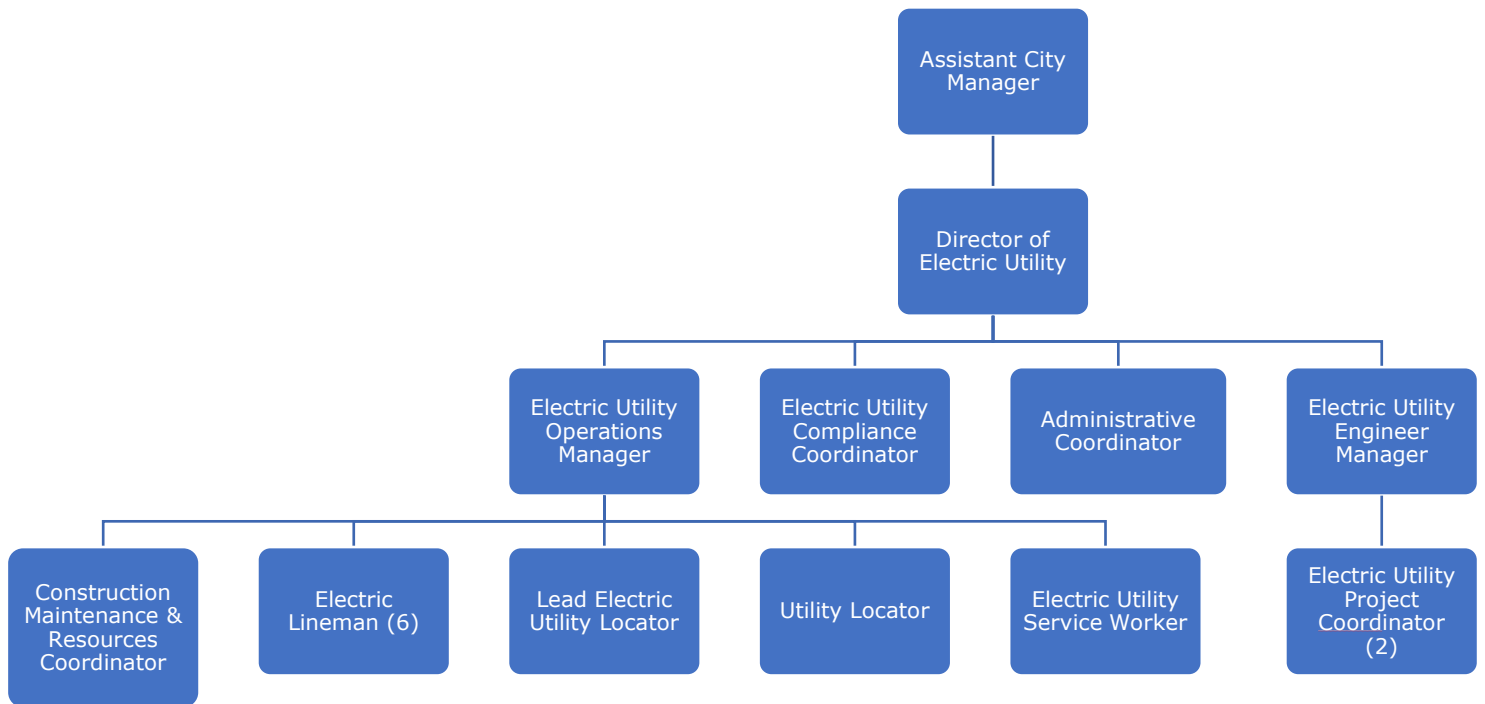
- Manage the city's electric distribution system including the city's electric undergrounding initiative with an estimated completion in the 3rd quarter of 2026
- Maintain electric rates that are not more than 5% above the state average
- Maintain Debt Service coverage at 2.75x or greater

Prior Year Accomplishments:

- Completion of city-wide undergrounding Project H,M,W and a large portion of I
- Fairbanks underground conversion complete
- Mapping of Electrical infrastructure on GIS

Next Year Goals:

- Complete city-wide underground projects I, G, & J



Org Chart includes all Admin and Operations staff

Distribution System - Operations

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$722,918	\$794,267	\$816,572	\$827,770
Operating Expenses	\$27,800,763	\$26,346,000	\$25,427,309	\$20,609,306
Capital Outlay	\$1,562,724	\$1,602,067	\$980,000	\$1,203,600
Total	\$30,086,405	\$28,742,334	\$27,223,881	\$22,640,676

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	8	8	9	9
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

This budget represents the contract costs for ENCO call center, the purchase of bulk power under contracts from (FMPA, Orlando Utilities Commission, and Covanta Energy and Clean Footprint), other subcontractors used in the construction and maintenance of the electric system, operating expenses associated with the electric operations center, and the cost of materials purchased for the electric system's inventory.

Level of Service Provided in Budget:

Maintain the city's electric distribution system within the following goals and guidelines:

- Obtain a System Average Interruption Duration Index of 18 minutes
- Maintain a Momentary Average Interruption Frequency Index of less than 1 minute per year

Prior Year Accomplishments:

- Developed written processes, policies and guidelines for the utility
- Developed Electric Utility storm plan to support City EOC storm plan
- Improved Momentary Average Interruption Frequency Index from 3 minutes to 1 minutes

Next Year Goals:

- Improve implementation of processes, policies, and guidelines to benefit workflow, response times, and customer satisfaction

- System Average Interruption Duration Index target to 18 minutes
- Continue process of mapping our Electrical infrastructure on GIS
- Continue to optimize GIS to better display and manage outages

Street Lighting

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$135,375	\$123,003	\$120,000	\$130,000
Capital Outlay	\$0	\$0	\$360,000	\$380,000
Total	\$135,375	\$123,003	\$480,000	\$510,000

Program Summary:

City crews will handle all aspects of lighting repair and replacement.

Level of Service Provided in Budget:

Funding provided in this division will maintain all public street lighting in an efficient and effective manner. In an effort to promote sustainability, replacements are done with LEDs where possible.

Utility Billing

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$261,193	\$261,093	\$282,602	\$282,649
Operating Expenses	\$418,349	\$411,016	\$431,321	\$594,834
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$679,542	\$672,109	\$713,923	\$877,483

Positions included in the Water and Sewer section.

Program Summary:

Utility Billing is managed by the Finance Department. Costs above represent the Electric Utility's funding responsibility as a pro-rata share of total cost. The Utility Billing Division produces and mails billing statements for our City's Water Distribution, Wastewater Collection, Solid Waste Collection, Storm Water Management Systems and Electric Services. Is responsible for providing an exceptional level of customer service and aid, support and statistical data to other City Departments/Divisions.

Level of Service Provided in Budget:

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

Prior Year Accomplishments:

- Phase I audit of stormwater charges
- Preparations for go live of MUNIS Utility Billing application including establishing customer account groups, services, billing codes, etc.
- Managed the city's small business utility relief program for economic support assistance during the pandemic

Next Year Goals:

- Complete implementation of Utility Billing application
- Continue working with GIS on completion of stormwater audit

- Implement MUNIS Work Orders (service orders) to keep tasks to be accomplished in utility billing (meter sets, meter rereads, etc.) within the system
- Establish convenience fees for payments by Interactive Voice Response (IVR) to both offset costs and encourage customers to use more efficient means of payment
- Establish partnerships with Publix, 7-11 and others to provide 3rd party utility payment sites
- Bill residential garbage service and all stormwater charges via the property tax bill
- Work with Water and Sewer and Electric to establish prepaid meters for customers wishing to utilize this method of utility payment
- Assess the capabilities of the new SmartWorks meter system (to follow Utility Billing in implementation schedule) to determine how it changes staffing requirements

Meter Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$196,966	\$167,535	\$187,601	\$63,747
Operating Expenses	\$122,807	\$143,331	\$201,017	\$661,290
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$319,773	\$310,866	\$388,618	\$725,037

Positions included in the Water and Sewer section.

Program Summary:

Meter Reading is managed by the Water and Wastewater Department. Costs above represent the Electric Utility's funding responsibility as a share of total costs. The level of service by AMR greatly enhances while the annual operating cost has been reduced.

Level of Service Provided in Budget:

- Accurately measure and monitor meter consumption and provide valuable information to the consumer

Prior Year Accomplishments:

- Implemented a system wide upgrade of the Sensus Advanced Metering Infrastructure (AMI) including the Remote Network Interface (RNI) and the Meter Data Management (MDM) system. Providing the utility with improved data on electrical meter outages and improve response times and efficiencies.

Next Year Goals:

- Complete the AMI upgrade and train staff on the capabilities and improvements
- Evaluate option for conversion of some meters to remote disconnect

Electric Undergrounding

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel				
Operating Expenses	\$3,811,676	\$3,670,475	\$4,425,000	\$5,000,000
Capital Outlay				
Total	\$3,811,676	\$3,670,475	\$4,425,000	\$5,000,000

Program Summary:

Electric Undergrounding represents the city's efforts to underground all overhead wires out of revenues in excess of operating expenses from the Electric Utility. Fluctuations in sales (revenues) and market costs will cause the funding available each year to vary however the city has a goal of undergrounding all wires in the city by 3QTR 2026.

Level of Service Provided in Budget:

- Complete the planned underground schedule in line with the 6-year remaining project horizon.

Electric Tree Trimming

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$141,529	\$151,124	\$150,709	\$138,073
Operating Expenses	\$478,603	\$526,281	\$506,287	\$505,988
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$620,132	\$677,405	\$656,996	\$644,061

Position included in Natural Resources section

Program Summary:

Natural Resources organizes, prioritizes, manages, directs, and provides QAQC for contractual services provided by line clearance vendors throughout the electric facility within the city. Electric Tree Trimming notifies the customers of proposed work to be completed. Which keep ANSI Z133 and ANSI A300 Standards and insure ISA BMP's are upheld. Serves as Staff liaison to City Commission regarding all trees within the city.

Level of Service Provided in Budget:

Natural Resources serves as the staff liaison to the Electric department as well as all other department in the city regarding Electric Tree Trimming and ITN. The Electric Tree Trimmings goal is to provide for long range safety and reliability by designing specifications and ITN/RFQ implementation, minimize tree caused outages by maintaining routine maintenance cycle, manage watering cycles for newly planted trees for a 95% survival rate, fund \$50,000 to support planting of new trees this budget year, and earn the Tree Line USA accreditation.

Warehousing

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$265,837	\$310,301	\$287,773	\$232,716
Operating Expenses	-\$3,855	-\$45,322	\$72,617	\$60,866
Capital Outlay	\$89,796	\$7,650	\$17,641	\$0
Total	\$351,778	\$272,629	\$378,031	\$293,582

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	4	4	4	3
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Warehousing division is responsible for the acquisition, inventory, and issuance of materials and supplies for the Electric and Water & Wastewater Utilities. Created in FY16 with the completion of the new 10,000 SF facility at the Public Works Compound, the Warehousing division operates in cooperation with the utilities under the oversight of the Budgeting Division. Costs are accounted for in the Electric Fund and then split with the Water & Wastewater Fund on an equal basis.

Level of Service Provided in Budget:

- Provide 11 hour daily 'peak time' operating hours during the work week
- Provide prompt after hours emergency response time of under 1 hour
- Safe and accurate storage and accountability of materials and supplies under management
- Annual inventory tolerance for discrepancy of less than 5%

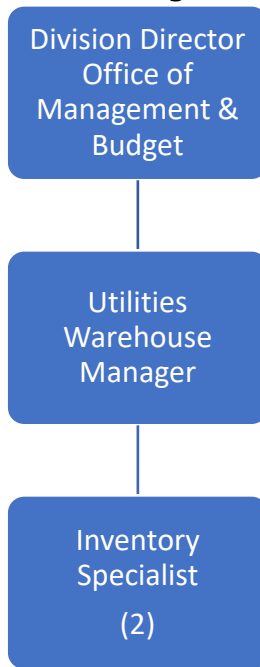
Prior Year Accomplishments:

- Added racking to the outside year, decreased the Electric Department's materials footprint by 30%
- Reallocated 3 washout bays for Construction Services to use
- Repair and replace fencing and gate operators around the City Operations compound

Next Year Goals:

- Less than \$25k in total manual adjustments to inventory levels
- Set up electric meter shop in warehouse

- Train staff on electric meter testing and programming



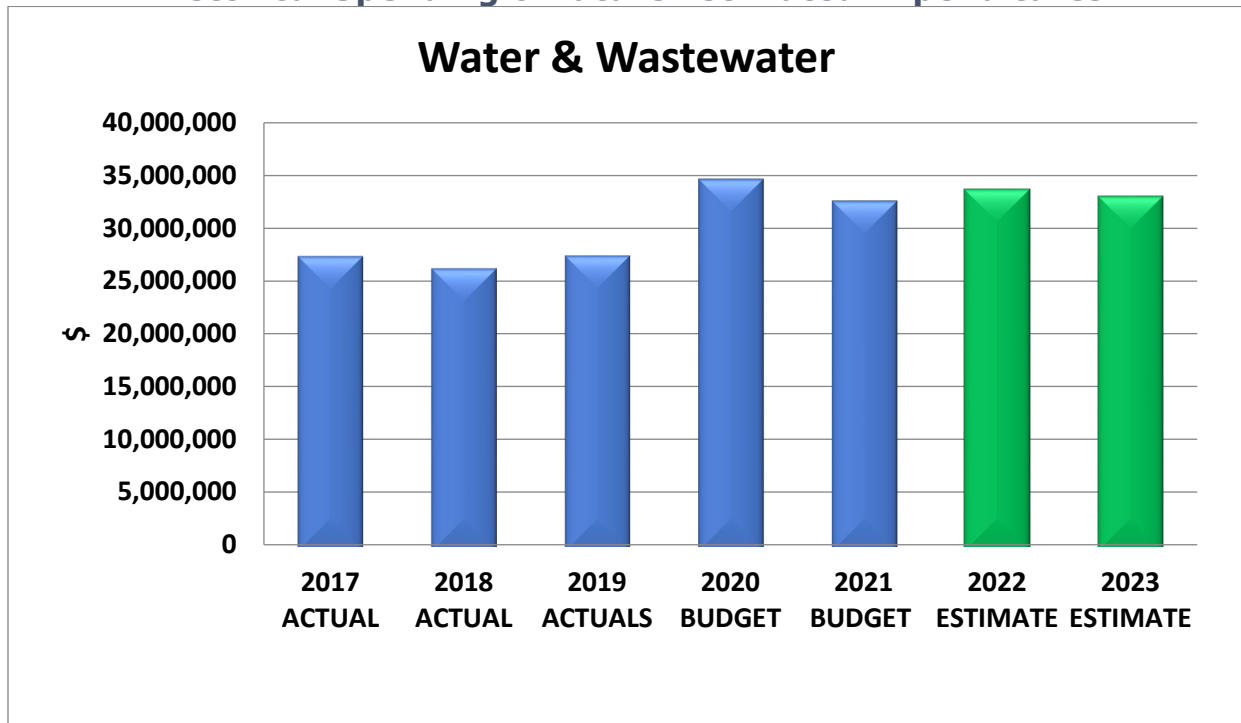


water & waste water utilities

Water & Sewer Services

Mission: The Water & Wastewater Utility Department employees are dedicated to providing our customers with the highest quality water and utility service in a safe, reliable, and efficient manner, with care and concern for the environment.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Unaccounted for water	7.12%	<10% (preliminary data)	<5%	Industry standard is <10%
Water quality sampling MCL violations	0	0	0	Water quality indicator reported annually in CCR
Conformance to State/Federal Drinking Water and Wastewater guidelines	100%	100%	100%	

Administration

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$893,180	\$866,784	\$827,483	\$769,332
Operating Expenses	\$548,407	\$420,879	\$616,227	\$387,459
Capital Outlay	\$0	\$0	\$13,000	\$0
Total	\$1,441,587	\$1,287,663	\$1,456,710	\$1,156,791

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	8	8	8	7
Part-time	-	-	-	-
Seasonal				

Program Summary:

The administration of the Utility Dept. provides leadership, direction, rate and fee development, and long-term planning and assistance for the City's potable water, wastewater and reclaimed water utilities throughout the 23 square mile service area.

Level of Service Provided in Budget:

- Management of the \$29 million a year Water and Wastewater Utility
- The administration also coordinates with local, state and federal regulatory agencies including the USEPA, the FDEP, the SJRWMD, the SSNOCWTA, the EPD, the DOH, Orange County, Seminole County, the City of Orlando, Altamonte Springs, Maitland, OSHA, design consultants, contractors, developers, and other departments within the City. This division is responsible for collecting, updating, and managing utility GIS data. The Utility must comply with SDWA, CWA, CUP, DBP's, TMDL's
- This division has a liaison on the Utility Advisory Board

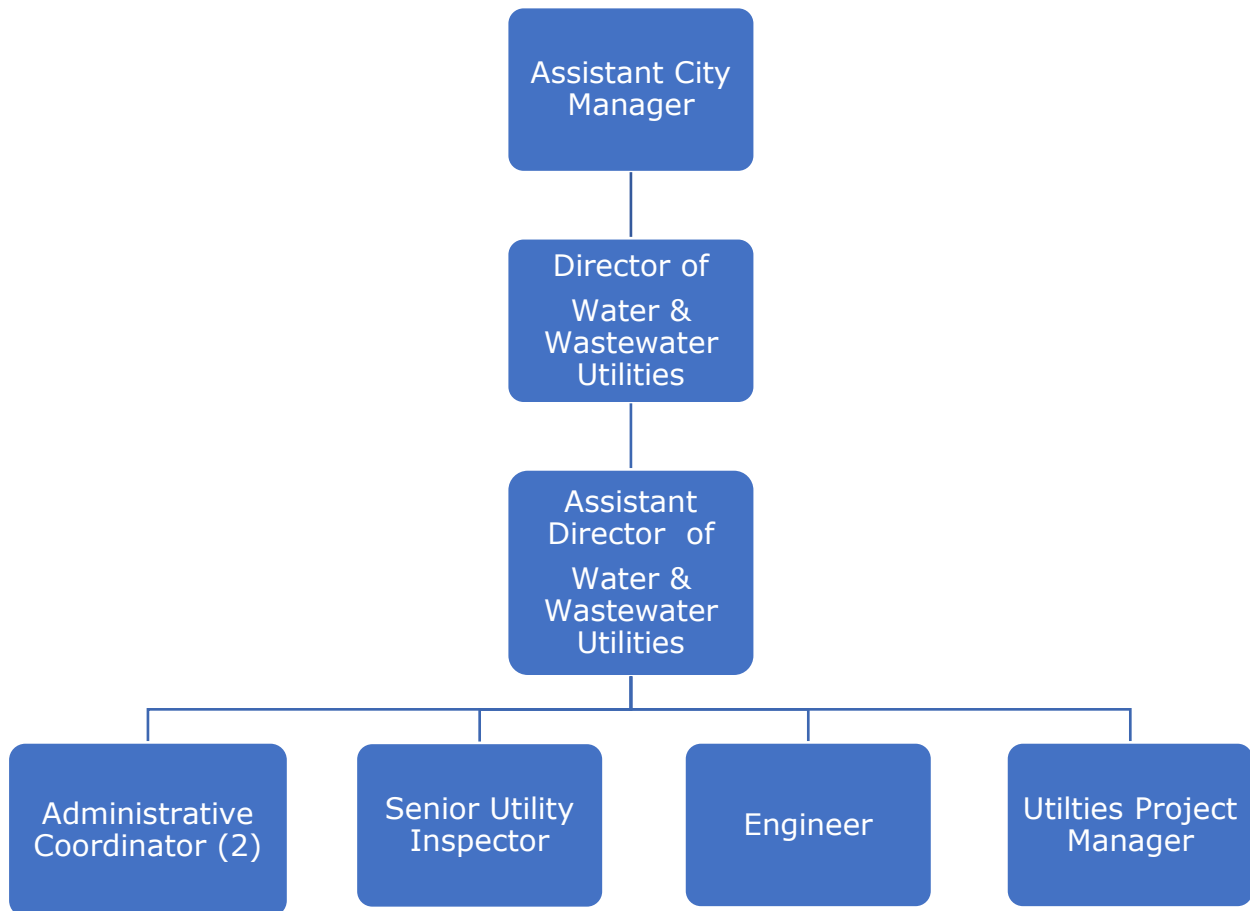
Prior Year Accomplishments:

- Coordinated installation of solar array on roof of Aloma Water Treatment Plant Ground Storage Tank
- Replaced potable water system in Lakemont Heights Subdivision
- Coordinated and partnered with SGL on utility improvements associated with I-4 Ultimate project saving the City over a million dollars
- Continued coordination with other City Departments on implementation of Tyler/Munis enterprise system upgrade

- Provided input and coordination for ongoing Sensus and SmartWorks AMI metering system upgrade including new RNI and MDM and Electric Outage Management system

Next Year Goals:

- Complete new AMI system upgrade
- Continue water system replacement in various areas of our utility system service area
- Continue aggressive GIS field data collection and mapping
- Continue migration to electronic field data management and work orders



Utility Billing

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$388,335	\$387,901	\$423,902	\$411,541
Operating Expenses	\$319,330	\$319,817	\$324,761	\$326,855
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$707,665	\$707,718	\$748,663	\$738,396

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	10	10	10	10
Part-time	2	2	2	2
Seasonal	-	-	-	-

Program Summary:

The Utility Billing Division produces and mails billing statements for our City's Water Distribution, Wastewater Collection, Solid Waste Collection, Storm Water Management Systems and Electric Services. Is responsible for providing an exceptional level of customer service and provide assistance, support and statistical data to other City Departments/Divisions.

Level of Service Provided in Budget:

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

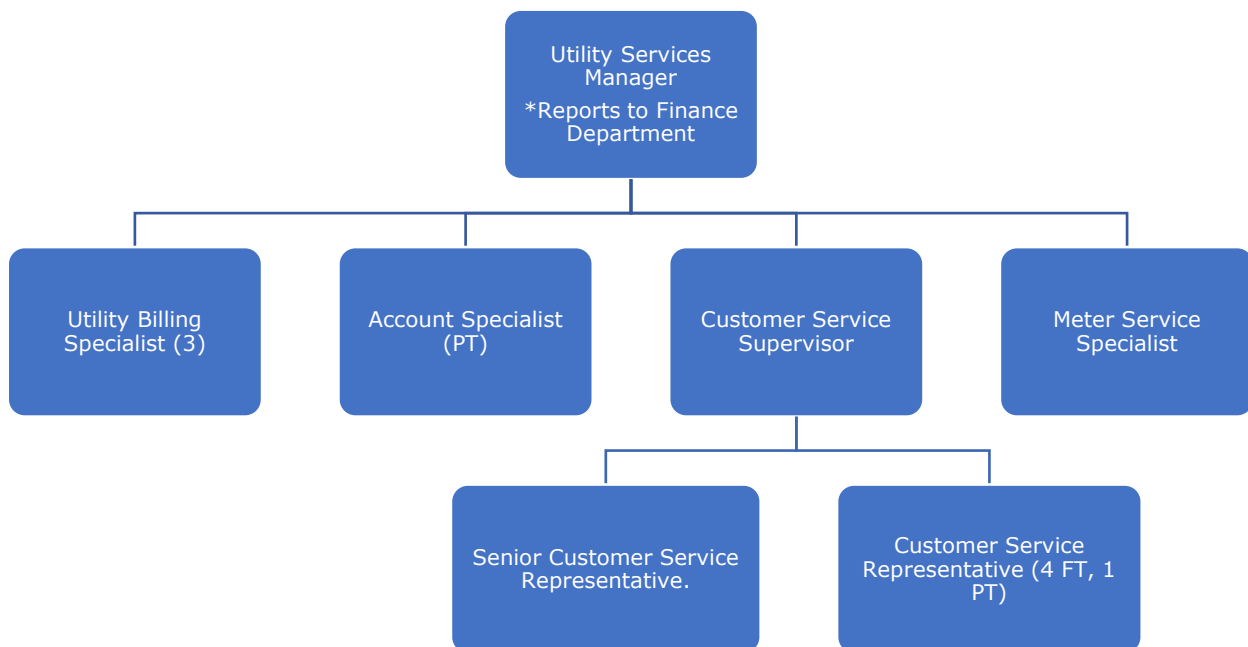
Prior Year Accomplishments:

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

Next Year Goals:

- Complete implementation of Utility Billing application
- Continue working with GIS on completion of stormwater audit

- Implement MUNIS Work Orders (service orders) to keep tasks to be accomplished in utility billing (meter sets, meter rereads, etc.) within the system
- Establish convenience fees for payments by Interactive Voice Response (IVR) to both offset costs and encourage customers to use more efficient means of payment
- Establish partnerships with Publix, 7-11 and others to provide 3rd party utility payment sites
- Bill residential garbage service and all stormwater charges via the property tax bill
- Work with Water and Sewer and Electric to establish prepaid meters for customers wishing to utilize this method of utility payment
- Assess the capabilities of the new SmartWorks meter system (to follow Utility Billing in implementation schedule) to determine how it changes staffing requirements



Water Treatment

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$984,699	\$971,036	\$1,001,520	\$1,023,729
Operating Expenses	\$1,429,789	\$1,392,609	\$1,576,621	\$1,501,770
Capital Outlay	\$144,606	\$0	\$221,000	\$0
Total	\$2,559,094	\$2,363,645	\$2,799,141	\$2,525,499

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	12	12	12	12
Part-time	1	1	1	1
Seasonal	-	-	-	-

Program Summary:

The Water Treatment Division is responsible for the water quality of the potable water system for the City. The City's drinking water system consists of four interconnected water plants that serve approximately 23, 721 connections in a 23 square mile service area in and outside the City limits.

Our Cross Connection Control Program protects the City's water quality through the installation of backflow preventers on all connections that may be a potential hazard to the water system. The City has an in-house testing and repair program for backflow preventers that meets regulatory requirements while saving our customers hundreds of dollars annually.

Level of Service Provided in Budget:

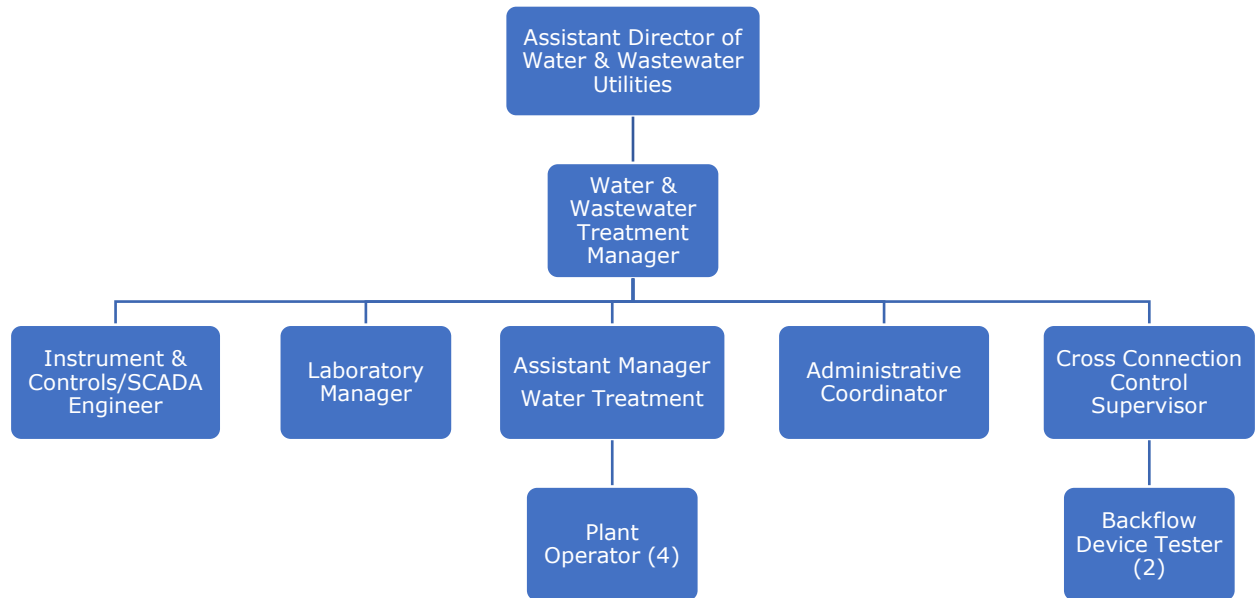
- Available funding for FY 2021 will support adequate treatment for 3.85 billion gallons of water and provide sufficient funding for repair and maintenance for the water plants and equipment

Prior Year Accomplishments:

- Repainted Wymore Re-pump station ground storage tank
- Painted sodium hypochlorite storage containment area
- Treated 3.77 billion gallons of water in FY19, treated 1.92 billion gallons for 2 quarters of FY20
- Recovered 200 gallons of used cooking oil through used cooking oil recycle program

Next Year Goals:

- Maintain unaccounted for water to 5% or less
- Meet all Federal and State regulations
- Replace 9 low concentration ozone monitors at three water plants
- Replace 5 sodium hypochlorite storage tanks for three water plants
- Replace power monitor, panel view and add Ethernet connectivity for ozone generators



Wastewater Treatment

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$655,240	\$712,719	\$736,122	\$774,953
Operating Expenses	\$296,878	\$456,658	\$478,529	\$470,652
Capital Outlay	\$0	\$0	\$87,843	\$0
Total	\$952,118	\$1,169,377	\$1,302,494	\$1,245,605

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	10	10	10	10
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Wastewater Treatment Division monitors all domestic and industrial waste generated within the service area in accordance with Federal and State requirements. This division is responsible for preserving and maintaining the sewage treatment facilities and ensuring that the final effluent for spray irrigation sites meets regulatory standards.

This division operates and maintains the Winter Park Estates Wastewater Facility and four effluent spray sites. This facility is staffed 24 hours per day, 7 days per week by State Certified Operators. The in-house State Certified lab schedules and performs all testing and sampling required by regulatory agencies. The Industrial Waste Program monitors the concentration of chemicals and strength of raw sewage coming from commercial users. Four Water Plants and sixty Lift Stations are monitored from the telemetry computer located at this facility.

Level of Service Provided in Budget:

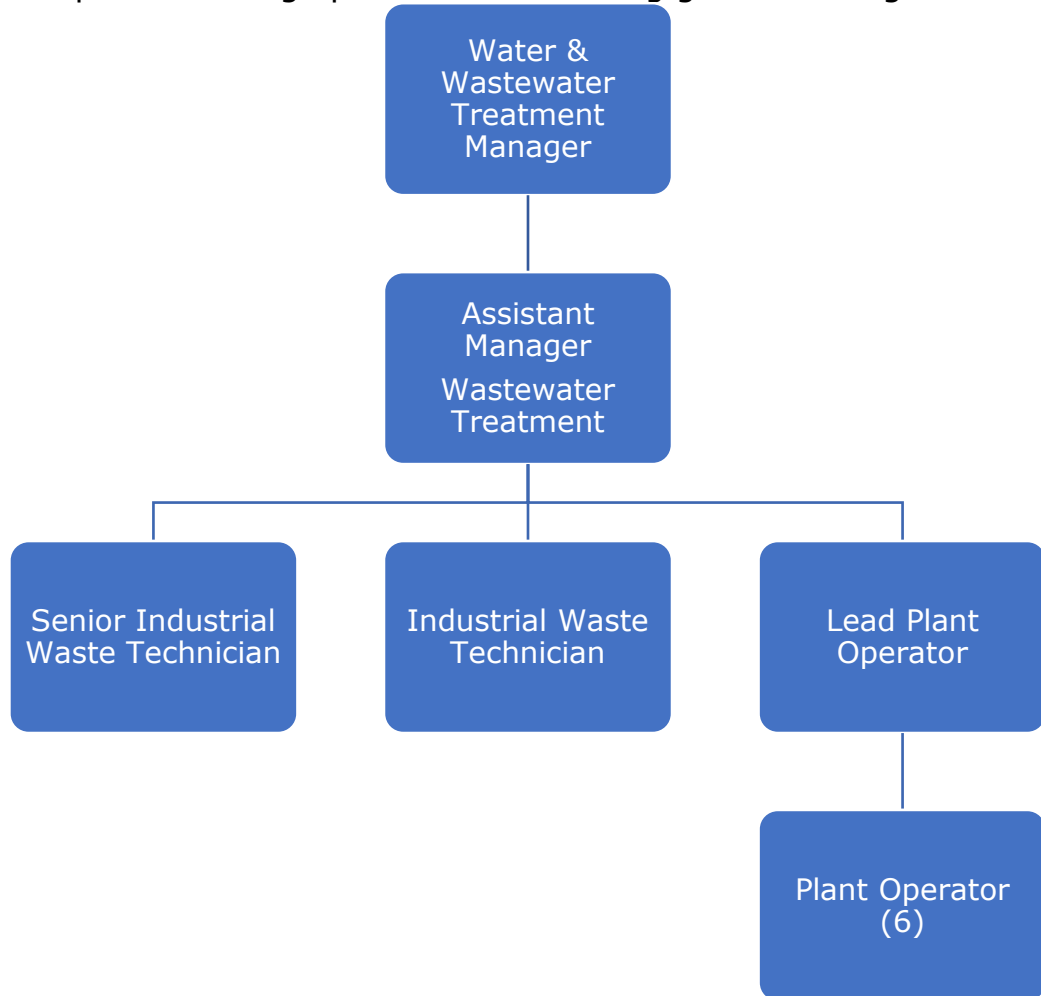
- Available funding for FY 2021 will support adequate treatment for 200 million gallons of reuse water and provide sufficient repair and maintenance for the water reclamation facility and equipment

Prior Year Accomplishments:

- Sandblasted and painted inside of treatment clarifier
- Removed aquatic duckweed from reuse storage ponds
- Treated 182.8 million gallons of reuse water in FY2019, treated 75 million gallons in 2 quarters of FY2020

Next Year Goals:

- Stay in compliance with FDEP Permit
- Install new auxiliary generator
- Replace open air storage ponds with new 5mg ground storage tank



Water Distribution

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,220,072	\$1,314,666	\$1,239,776	\$1,533,908
Operating Expenses	\$614,415	\$1,038,900	\$788,976	\$1,031,067
Capital Outlay	\$0	\$0	\$0	\$100,000
Total	\$1,834,487	\$2,353,566	\$2,028,752	\$2,664,975

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	22	22	19	21
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Water Distribution Division maintenance and repair program will in a safe and sanitary manner repair all water mains, water services, fire hydrants, valves, and install new services and AMR radio read meters with minimal disruption of service. This Division will always provide the most efficient and highest quality of service possible to all residents and businesses.

Level of Service Provided in Budget:

- The Water Distribution Division is responsible for the maintenance and repair of over 560 miles of water mains within the City of Winter Park's 23 square mile service area. This Division provides the maintenance and testing to approximately 1,165 fire hydrants inside the City and 890 fire hydrants in the unincorporated Orange County service area and approximately 10,688+ isolation valves throughout the City's Water Distribution System. The Meter Services Division with the assistance of the Water Distribution Division reads and maintains approximately 24,400 radio read water meters and water services. We are currently reading 99.7% of all our radio read meters through the Senses AMI FlexNet system. Many of the services that this Division provides are mandated by specific regulatory requirements.

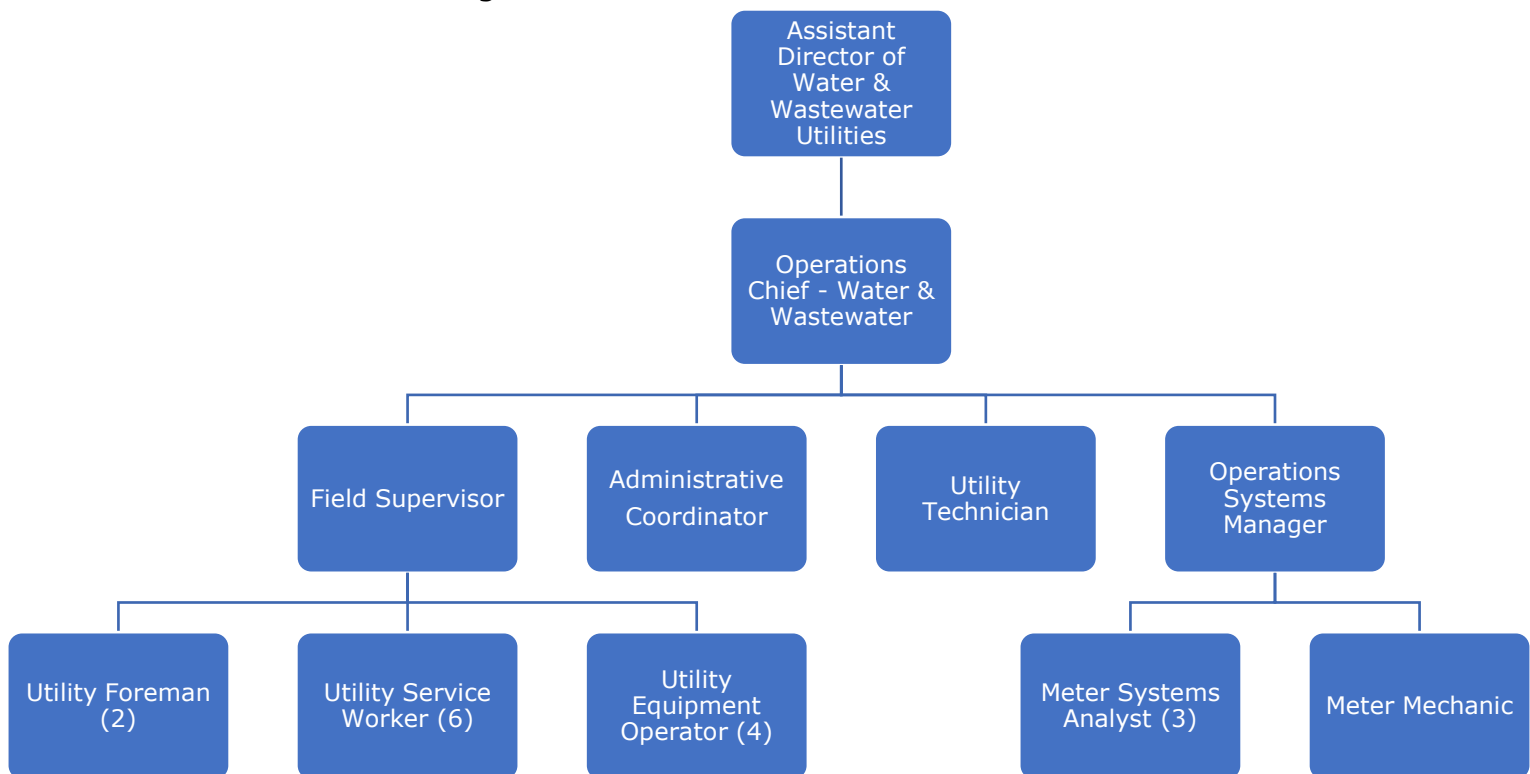
Prior Year Accomplishments:

- Performed 65 water main break repairs as well as 594 water service line repairs

- Service 2577 fire hydrants, replaced 158-meter boxes, set 159 new water meters, exchanged 1455 existing meters, completed 12 demos, relocated 47-meter services, and removed 44 meters

Next Year Goals:

- Continue to minimize scheduled water outages utilizing Line Stop or Insta Valve equipment
- Continue proactive fire hydrant testing and maintenance programs
- Continue to relocate water meters out of sidewalk and traveled areas
- Continue with proactive maintenance to reduce number of leaks and after hour emergencies



Wastewater Collection

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$1,134,924	\$1,041,444	\$1,127,325	\$1,254,118
Operating Expenses	\$615,837	\$706,069	\$641,890	\$674,594
Capital Outlay	\$0	\$0	\$55,000	\$0
Total	\$1,750,761	\$1,747,513	\$1,824,215	\$1,928,712

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	17	19	19	19
Part-time	-	-	-	-
Seasonal				

Program Summary:

To ensure the safe, healthful, and economical transportation of domestic and commercial wastewater to an approved treatment facility.

Level of Service Provided in Budget:

- The Wastewater Collection Division is responsible for the maintenance and repair of the sanitary sewer collection system. The sanitary collection system is comprised of over 146 miles of gravity mains, 45 miles of pressure force mains and 3,762 manholes; 2,348 in the city and 1,414 in the county. The collection system is considered a "mature" system and requires extensive pro-active measures to insure safe conveyance of sanitary waste. In addition, this division performs emergency response and repairs for approximately 8 miles of large diameter force main owned by the Transmission Authority

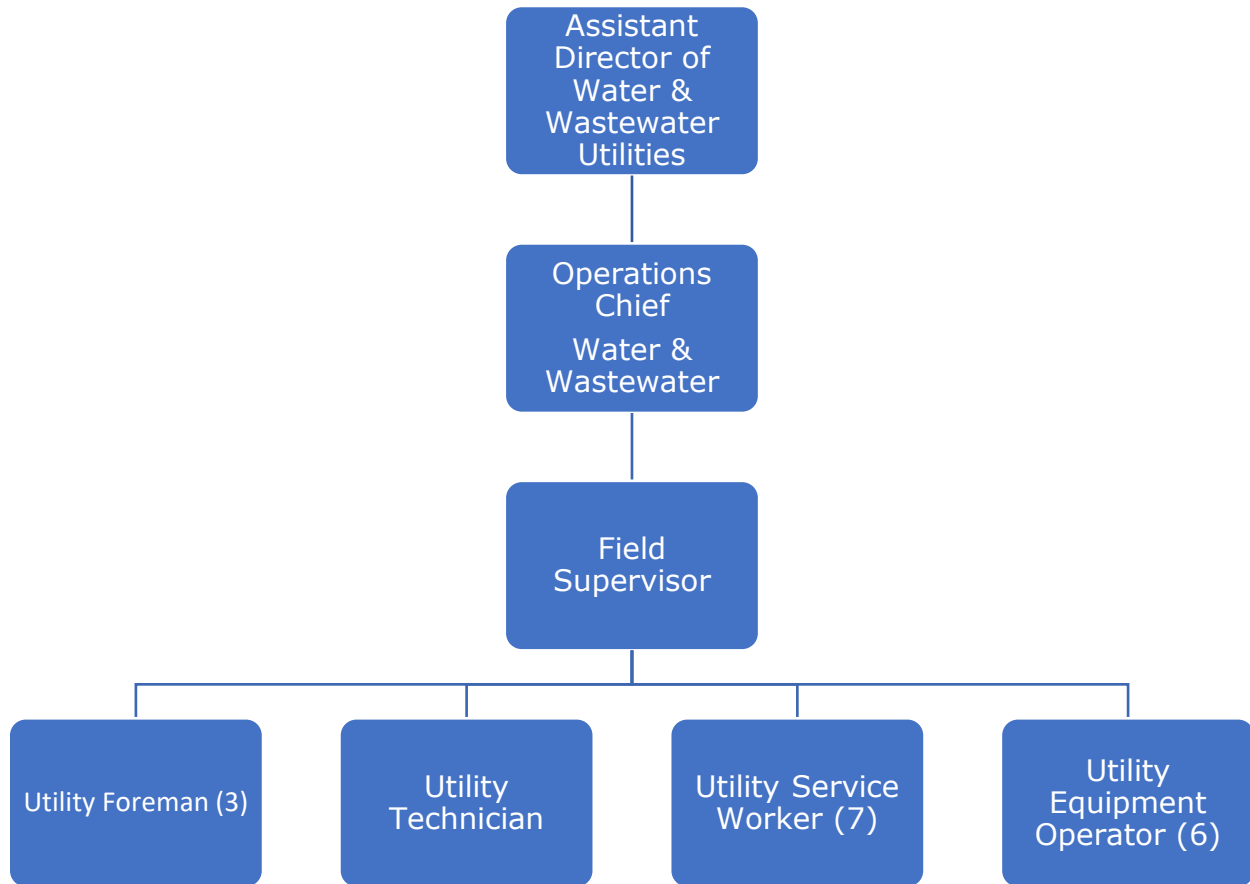
Prior Year Accomplishments:

- Performed 62 sanitary sewer main repairs, 119 sanitary sewer lateral repairs, installed 255 cleanouts, installed 24 new sanitary sewer laterals, resolved 60 sanitary sewer backups, inspected 152,024 LF. of sanitary sewer main, cleaned 528,270 LF of sanitary sewer main, installed 671 LF of sanitary sewer main. Lined 10,110 LF. of existing 8" vitrified clay sanitary sewer main.

Next Year Goals:

- Minimize overflows to <1000 gal. per event with quick response time and aggressive mainline cleaning

- Continue to maintain the collection system proactively to prevent depressions and possible road collapses



Construction Services

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$441,143	\$753,644	\$739,020	\$869,669
Operating Expenses	\$496,158	\$529,644	\$558,399	\$491,029
Capital Outlay	\$0	\$0	\$0	\$97,000
Total	\$937,301	\$1,283,288	\$1,297,419	\$1,457,698

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	16	16	16	13
Part-time	-	-	-	-
Seasonal				

Program Summary:

To provide total construction support for all funded utility capital projects, while assisting other divisions and departments as needed, thereby providing significant savings to the City as compared to the costs of outside contracting for like services.

Level of Service Provided in Budget:

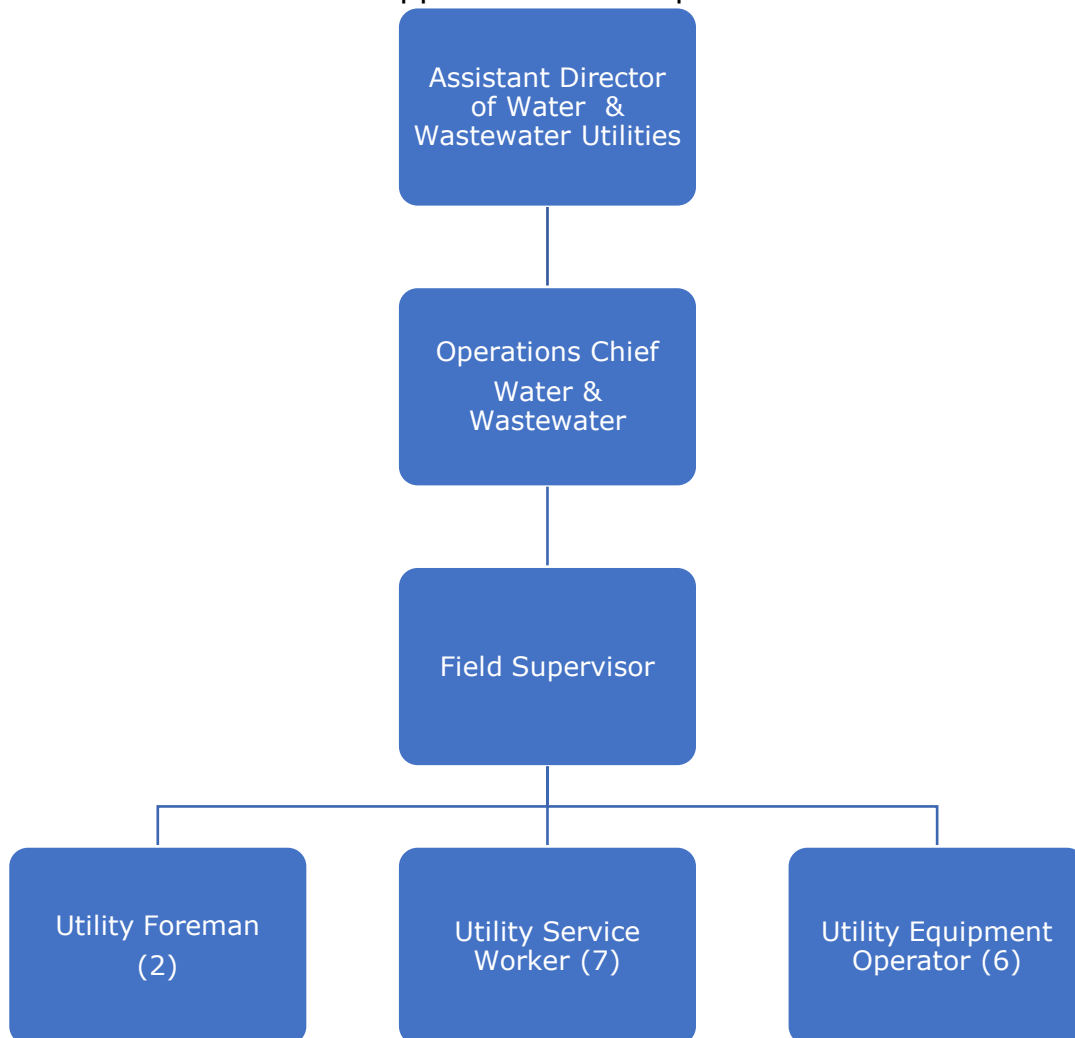
- The Construction Services Division is responsible for providing installation of the following: new water mains, fire hydrants, force mains, gravity sanitary sewer mains, manholes, package lift stations, upgrades of undersized and or rear lot water mains, in conjunction with ac main replacements. Also, the installation of various electrical conduits for traffic signalization, underground power and fiber conduit is installed utilizing directional boring equipment. Projects are implemented in the 23 square mile service area on a priority basis utilizing conventional construction methods, horizontal directional drilling, and pipe bursting techniques

Prior Year Accomplishments:

- Installed over 13,000 LF. of upgraded water main distribution system, providing improved fire protection and water quality. Area upgrades include Lakemont HGTS & Albert Lee Ridge 0060 Subdivisions. Installed nearly 10,000 LF. of Fiber-Optic communications conduit, completed in excess of 20,000 LF. of miscellaneous Horizontal Directional Drill installations.

Next Year Goals:

- Begin the reroute of additional planned sanitary sewer flows to the Winter Park Estates Wastewater Treatment Plant
- Continue with upgrade to water main projects, by replacing substandard materials and rear lot line mains and improving fire protection
- Extend sanitary sewer into neighborhoods to eliminate residential septic systems
- Continue construction support to other departments as needed



Utility Maintenance

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$928,709	\$951,405	\$882,423	\$1,012,675
Operating Expenses	\$700,365	\$869,471	\$765,260	\$735,682
Capital Outlay	\$50,065	\$0	\$100,000	\$0
Total	\$1,679,139	\$1,820,876	\$1,747,683	\$1,748,357

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	15	15	15	15
Part-time	-	-	-	-
Seasonal				

Program Summary:

The Utility Maintenance division is responsible for maintaining, in a safe and sanitary manner, the utility system that collects and transmits water and Wastewater from the service district to the regional treatment plants and the City's Water Reclamation Facility.

Level of Service Provided in Budget:

Funding provided will maintain:

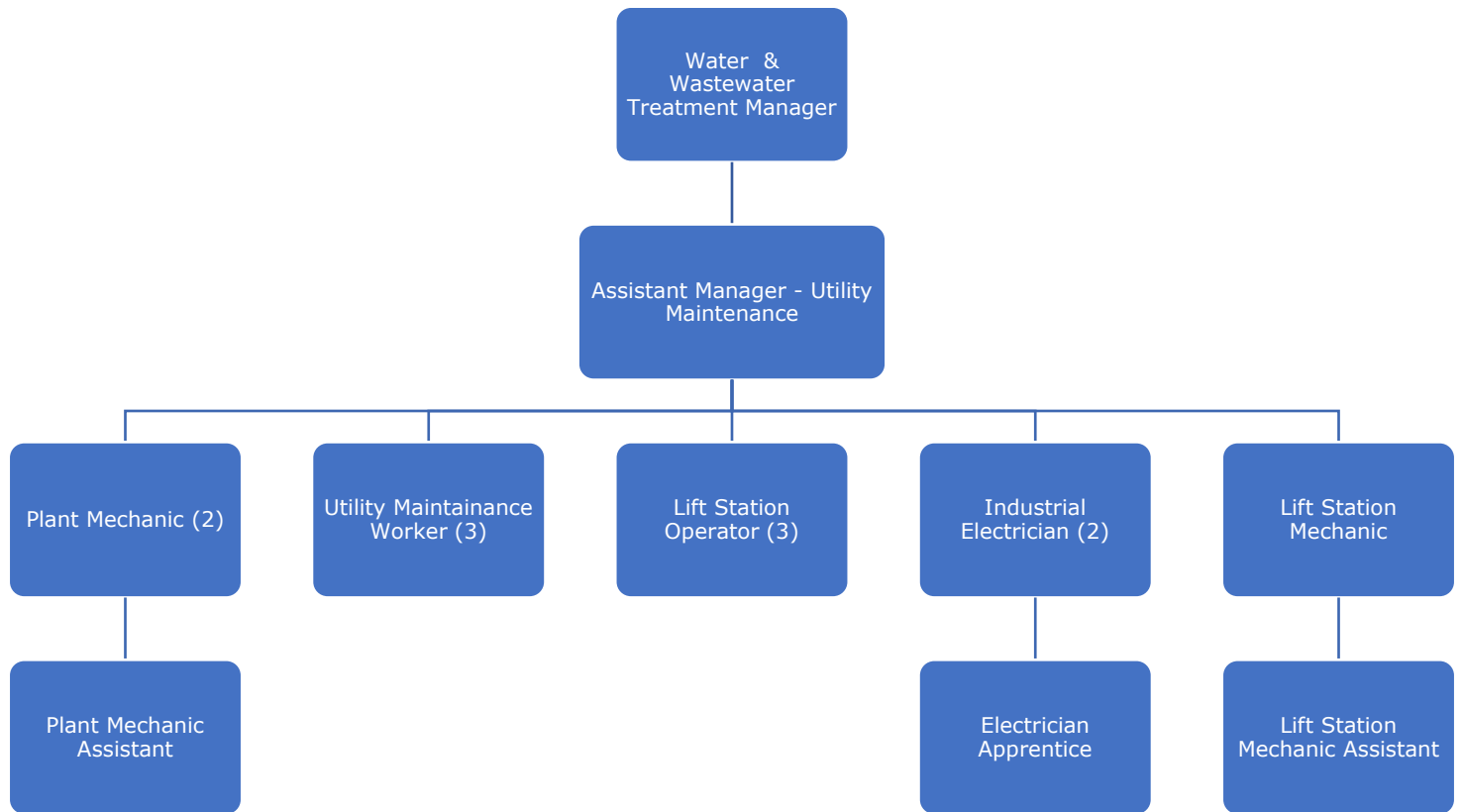
- 99 sewage pumping lift stations
- The water reclamation facility
- 2 stormwater lift stations
- 4 water plants
- 45 generators

Prior Year Accomplishments:

- Purchased and placed in operation 3 Portable and 3 Stationary stand-by generators
- Overhauled lift station 66 (Lake Fairview) and 48 (Ranger Blvd)

Next Year Goals:

- Overhaul the following lift stations; LS6 Fairway, LS26 New York, LS61 Howard Johnson's



Utility Patch Crew

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$228,891	\$188,987	\$177,164	\$227,101
Operating Expenses	\$64,364	\$100,524	\$150,452	\$144,401
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$293,255	\$289,511	\$327,616	\$371,502

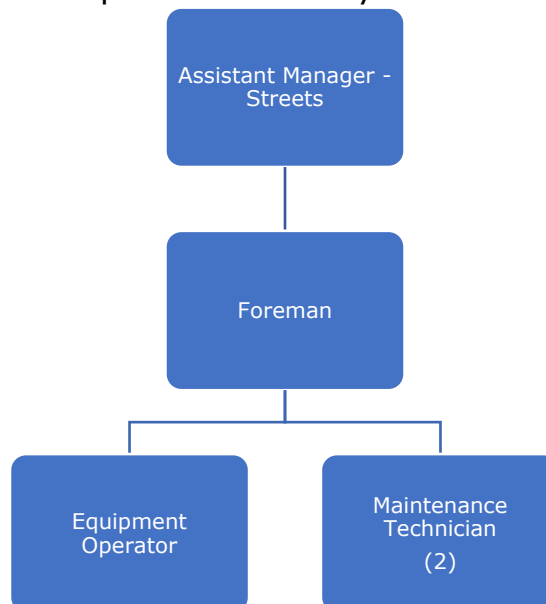
No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	4	4	4	4
Part-time	-	-	-	-
Seasonal				

Program Summary:

This program provides for the labor, material, and equipment to perform repair of concrete sidewalk and curb along with asphalt or brick repair related to water and sewer utility work throughout the entire service area, (both in City and County). This division also performs services for the Electric Utility undergrounding efforts and city's private fiber efforts.

Level of Service Provided in Budget:

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





internal service funds

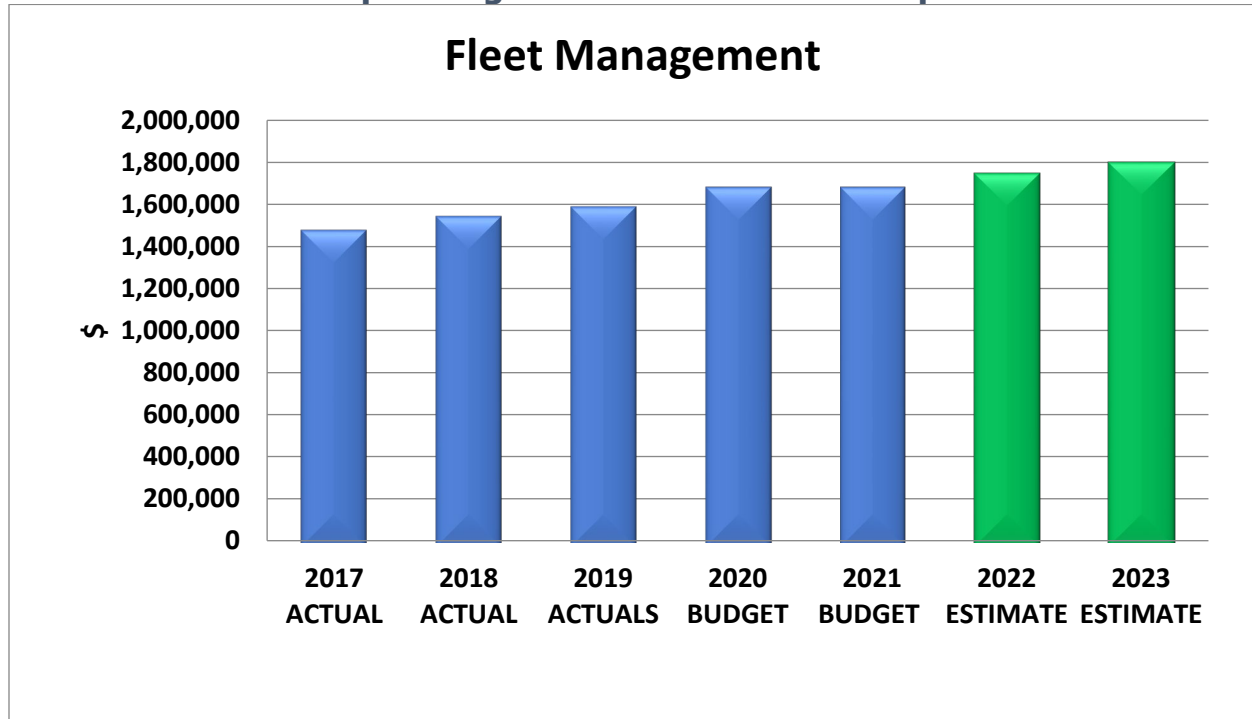


fleet management

Fleet Division

Mission: To provide premium fleet management services meeting departmental needs through maintaining safe, operational equipment with minimal downtime in a safe, efficient, and positive workplace environment.

Historical Spending & Future Estimated Expenditures



Key Performance Indicators

Indicator	Actual FY19	YTD FY20	Goal FY21	Notes
Entire Fleet:	97.76%	98.20%	95%	
Police Patrol:	98.36%	98.30%	95%	
Fire Rescue:	95.76%	95.79%	95%	
Road Calls:	1.72%	1.7%	<5%	

Fleet Maintenance Division

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$837,349	\$880,290	\$853,785	\$890,019
Operating Expenses	\$677,200	\$679,786	\$695,526	\$703,155
Capital Outlay	\$0	\$0	\$0	\$60,079
Total	\$1,514,549	\$1,560,076	\$1,549,311	\$1,653,253

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	11	11	11	11
Part-time	-	-	-	-
Seasonal	-	-	-	-

Program Summary:

The Fleet Maintenance Department provides fleet management and maintenance services for all equipment including rolling stock owned by the City of Winter Park. Fleet management provides the control necessary to effectively plan and manage the maintenance of vehicles, both scheduled and unscheduled, in a safe, efficient, and cost-effective manner. This division interacts continually with all City Departments in developing preventive maintenance schedules, new vehicle requirements, specifications, costs, and replacement schedules as well as maintaining and repairing both fuel tank sites for the city.

Level of Service Provided in Budget:

- Maintain the highest level of service of maintenance and repairs to vehicles and equipment owned by the city
- ASE/ EVT certified technicians will properly maintain, diagnose, and repair the equipment properly, keeping downtime to less than 5%
- 24 hour service for after hour emergency repairs
- Balance and maintain part inventory storeroom and to keep on hand most commonly used parts to help reduce downtime to the equipment that we are maintaining
- Offer field service to the Golf Course, Lake Island, and MLK Park, Mead Gardens, Central Park lawn equipment
- Maintain all equipment, lifts, and tools in the city
- Make recommendations and decisions on vehicle/ equipment replacement based on age, mileage, usage, condition, and cost to

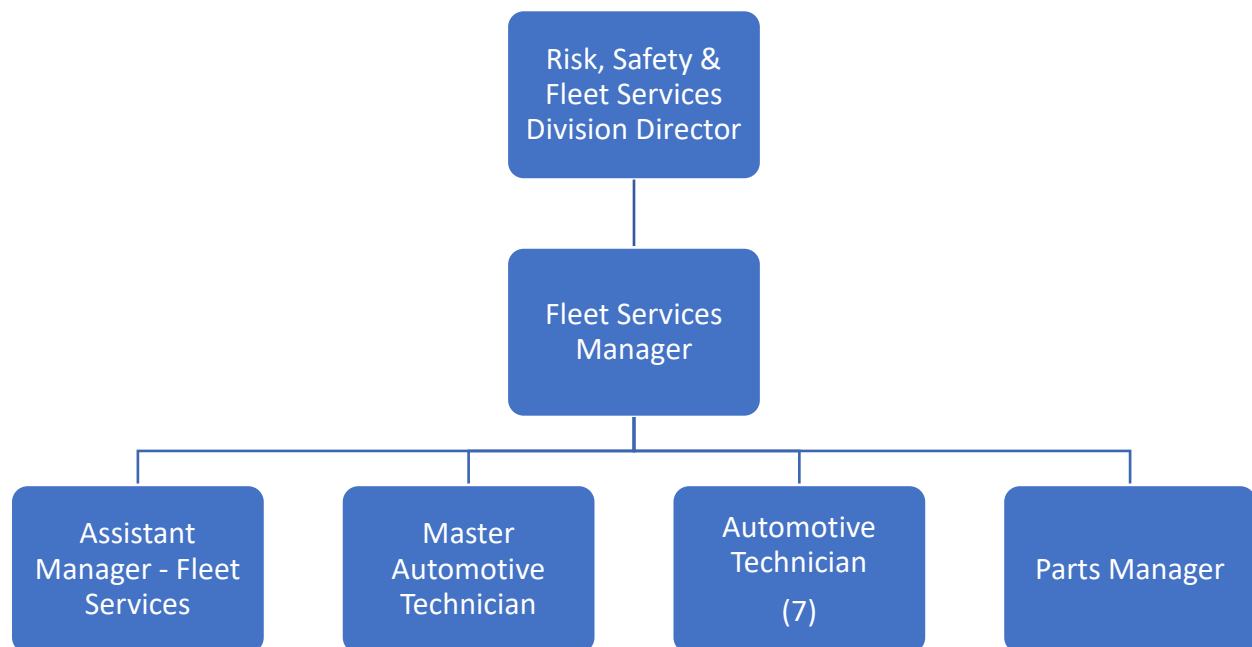
maintain it. Also make decisions to what vehicle/ equipment is best needed for the job

Prior Year Accomplishments:

- Installed and implemented a new fuel management system called Fuel Master which involved installing new fuel devices in all of the city's vehicles and equipment and programmed them to the new fuel system to allow them to get fuel at Public Safety and City Operations Compound fuel sites

Next Year Goals:

- Maintain a 95% or better fleet availability





risk management code & compliance

Risk

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$203,273	\$240,291	\$248,374	\$327,000
Operating Expenses	\$1,896,985	\$2,954,900	\$2,327,060	\$2,466,800
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$2,100,258	\$3,195,191	\$2,575,434	\$2,793,800

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	2.5	2.5	2.5	3.5
Part-time	-	-	-	-
Seasonal	-	-	-	-

Risk Management splits an Executive Assistant position with City Administration

Program Summary:

This Risk Management Division's is charged with the responsibility for the preservation of assets, both human and physical. Our goal is to minimize the adverse effects of unpredictable events by developing and implementing appropriate techniques for assessing and resolving these exposures via risk assumption, risk reduction, risk transfer and the purchase of insurance.

Level of Service Provided in Budget:

- Initial response to customer inquiries within 48 hours
- Facilitate immediate care and treatment for injured workers
- Provide Certificates of Insurance for City activities within three business days
- Review insurance policies annually to look for opportunities to reduce cost and/or expand coverage
- Review service provided by Third Party Administrator annually
- Actively participate in discovery process for claims and litigation meeting court or claim decision deadlines

Prior Year Accomplishments:

- Safety Manual Update
- Safety inspections conducted at all work sites
- Level of service timelines met

Next Year Goals:

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



Code Enforcement

Program Resources:

Expenditures	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Personnel	\$303,764	\$203,430	\$231,593	\$181,782
Operating Expenses	\$82,778	\$69,676	\$82,135	\$67,154
Capital Outlay	\$0	\$0	\$0	\$0
Total	\$386,542	\$273,106	\$313,728	\$248,936

No. of Positions	Actual FY18	Actual FY19	Projected FY20	Budgeted FY21
Full-time	4	4	3	2
Part-time	-	-	2	2
Seasonal	-	1	-	-

Position previously funded in Code Enforcement, moved to Risk Mgmt.

Program Summary:

Code Compliance is responsible for the monitoring of all property for any violations of city codes and ordinances to include identification, notification, processing, and enforcement actions. Code Compliance is also tasked with educating residents and business owners on specific codes in an effort to prevent violations.

Patrols are completed on a daily basis; seven days per week. Complaints are responded to within one working day, or less. The city is seeing a 90% compliance rate from properties receiving a formal notice of violation. Properties found to be in violation after a notice of violation is exercised are presented to the Code Enforcement Board for further action. Other cases are also processed through the Orange County Circuit Court.

Level of Service Provided in Budget:

- Code Officers are on patrol seven days a week utilizing a rotating schedule of days and times. This keeps violators from determining when and where an officer may appear.
- A system of electronic code violation reporting is open 24/7/365 allowing residents to report violations anonymously.
- Processing of violations takes place using a stepped process of enforcement to gain compliance.

- Cases are monitored for continued compliance.
- Snipe signs are removed from city rights of way on a daily basis.

Prior Year Accomplishments:

- Lien searches outsourced to Orange Lien
- Updated forms and website
- Selected new vendor to assist with Airbnb enforcement

Next Year Goals:

- Complete Intergov project while maintaining level of service for all Code activities

The Code Enforcement org chart is now in the Risk org chart.



organizational support

**CITY OF WINTER PARK
ORGANIZATIONAL SUPPORT
Fiscal Years 2018/2019 through 2020/2021**

	<u>Actual</u> <u>2018/2019</u>	<u>Budgeted</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Dollar Chg</u> <u>2019/2020 to</u> <u>2020/2021</u>	<u>% Change</u> <u>2019/2020 to</u> <u>2020/2021</u>
<u>EXPENDITURES</u>					
Operating	\$ <u>1,556,772</u>	\$ <u>1,657,004</u>	\$ <u>1,657,004</u>	\$ <u>-</u>	<u>0.00%</u>
TOTAL EXPENDITURES	\$ <u><u>1,556,772</u></u>	\$ <u><u>1,657,004</u></u>	\$ <u><u>1,657,004</u></u>	\$ <u><u>-</u></u>	<u><u>0.00%</u></u>

Organizational Support

The City provides support to various organizations that make Winter Park a better place in which to live. The City Commission approved a funding methodology to create an annual pool of funds for outside organizations based on 0.025% of the gross revenues of the General Fund, Electric Utility, and Water Utility. Past years' contributions along with current year budget are:

Recipient	2019	2020	2021 Budget	\$ Ch.
Dr. Phillips Performing Arts Center	100,000	100,000	100,000	-
Mead Botanical Gardens	85,000	85,000	80,750	(4,250)
Winter Park Historical Association	80,000	80,000	76,000	(4,000)
Winter Park Day Nursery	35,000	35,000	33,250	(1,750)
United Arts	17,000	17,000	17,000	-
Blue Bamboo	10,000	10,000	9,500	(500)
Polasek Museum		23,000	21,850	(1,150)
Winter Park Housing Authority		25,000		(25,000)
Winter Park Library	1,555,173	1,657,004	1,657,004	-
Total	1,882,173	2,032,004	1,995,354	(36,650)

As revenues are falling, this reduces the funding available to support outside organizations. Where applicable, 5% reductions were made to funding partners, the library funding was held flat, and the contribution to the Housing Authority was just for a single year request from the city's Affordable Housing Trust Fund.

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

Recipient	2019	2020	2021 Budget	\$ Ch.
Enzian Theater	7,000	6,000	6,000	-
Heritage Center	40,000	40,000	40,000	-
Welbourne Day Nursery	35,000	35,000	33,250	(1,750)
Winter Park Playhouse	40,000	40,000	40,000	-
Depugh Nursing Home	20,000	20,000	20,000	-
Total	142,000	141,000	139,250	(1,750)



transfers

**CITY OF WINTER PARK
TRANSFERS
Fiscal Years 2018/2019 through 2020/2021**

	Actual 2018/2019	Budgeted 2019/2020	Budgeted 2020/2021	Dollar Chg 2019/2020 to 2020/2021	% Change 2019/2020 to 2020/2021
<u>EXPENDITURES</u>					
Operating	\$ <u>5,344,129</u>	\$ <u>5,407,556</u>	\$ <u>5,241,636</u>	\$ <u>(165,920)</u>	<u>-3.07%</u>
TOTAL EXPENDITURES	\$ <u><u>5,344,129</u></u>	\$ <u><u>5,407,556</u></u>	\$ <u><u>5,241,636</u></u>	\$ <u><u>(165,920)</u></u>	<u><u>-3.07%</u></u>

Transfers

General Fund transfers to other funds in the FY 2021 budget include the following:

Recipient Fund	Amount	Purpose
Debt Service Fund	\$392,278	Annual debt service due on various bonds and notes payable
Designations Trust Fund	\$170,888	General Fund share of contribution to support outside organizations.
CRA Trust Fund	\$3,298,470	Represents the City's TIF payment to the CRA trust fund.
Capital Projects Fund	\$1,380,000	Funding for information technology upgrades (\$175,000), maintenance account for city facilities (\$325,000), major maintenance items for parks facilities (\$335,000), Ravaudage infrastructure reimbursement (\$200,000), fire safety equipment (\$175,000), police safety equipment (\$170,000).
Total Transfers to other Funds	\$5,241,636	



non departmental

**CITY OF WINTER PARK
NON-DEPARTMENTAL
Fiscal Years 2018/2019 through 2020/2021**

	<u>Actual 2018/2019</u>	<u>Budgeted 2019/2020</u>	<u>Budgeted 2020/2021</u>	<u>Dollar Chg 2019/2020 to 2020/2021</u>	<u>% Change 2019/2020 to 2020/2021</u>
<u>EXPENDITURES</u>					
Personal Services	\$	\$ (260,000)	(172,449)	\$ 87,551	-33.67%
Employee Benefits				-	-
Commuter Rail Funding	-	316,000	350,000	34,000	10.76%
Pay & Class Study				-	-
Addition to Fund Balance				-	-
Contingency	-	629,150	-	(629,150)	-100.00%
TOTAL EXPENDITURES	\$ -	\$ 685,150	\$ 177,551	\$ (507,599)	-74.09%

General Fund Non-Departmental

The FY 2021 General Fund budget does not include any contingency as the goal of reaching unencumbered cash reserves in the General Fund of 30% of reoccurring operating expenses, was achieved in FY 2020. Depending upon the effects of the pandemic on the economy, the city should have just under \$17 million in reserves.

The General Fund budget also plans for \$172,449 in savings from vacant positions. These savings come from the regular turnover and job vacancy that is created when an employee leaves their position and no wages or benefits need to be paid until the position is filled again. Regular budget meetings ensure that these funds do not get spent on operational activities but stay part of personal expenses only.



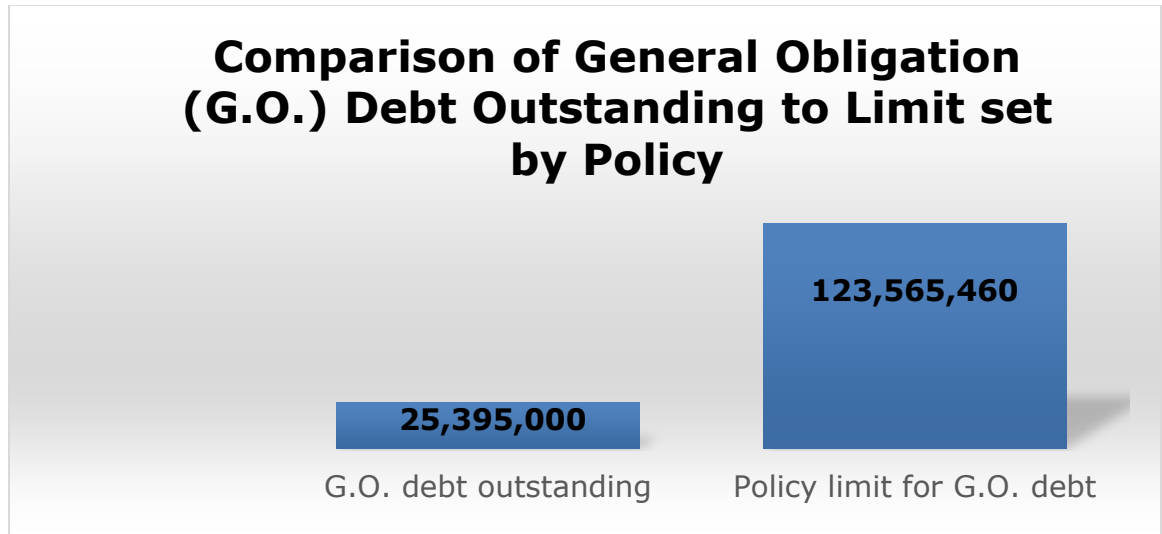
debt service

CITY OF WINTER PARK
DEBT SERVICE
Fiscal Years 2018/2019 through 2020/2021

	<u>Actual</u> <u>2018/2019</u>	<u>Budgeted</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Dollar Chg</u> <u>2019/2020 to</u> <u>2020/2021</u>	<u>% Change</u> <u>2019/2020 to</u> <u>2020/2021</u>
<u>EXPENDITURES</u>					
<u>General Fund</u>					
2011 General Obligation Bonds	814,825	812,650	814,700	2,050	0.25%
2017 General Obligation Bonds (Library)	1,804,550	1,803,050	1,803,550	500	0.03%
2020 General Obligation Bonds (Library)	-	-	145,655	145,655	
Trane Air Conditioning	196,603	196,605	196,603	(2)	0.00%
2012A Orange Ave Note Refunding	151,752	148,704	150,592	1,888	1.27%
2012B Park Avenue Note Refunding	243,548	244,159	249,675	5,516	2.26%
Total	<u>\$ 3,211,278</u>	<u>\$ 3,205,168</u>	<u>\$ 3,360,775</u>	<u>\$ 155,607</u>	<u>4.85%</u>
<u>Community Redevelopment Agency</u>					
2006 Bonds	161,469	161,509	161,355	(154)	-0.10%
Community Center Bonds	712,720	714,312	709,896	(4,416)	-0.62%
2012 Bonds	622,075	623,591	619,805	(3,786)	-0.61%
Total	<u>\$ 1,496,263</u>	<u>\$ 1,499,412</u>	<u>\$ 1,491,056</u>	<u>\$ (8,356)</u>	<u>-0.56%</u>
<u>Water and Sewer Fund</u>					
Paying Agent Fees	975	3,000	2,000	(1,000)	-33.33%
2010 Revenue Bonds	822,742	1,821,047	302,936	(1,518,111)	-83.36%
2011 Revenue Bonds	193,802	1,945,833	1,947,458	1,625	0.08%
2017 Revenue Bonds	1,348,693	1,079,610	1,078,782	(828)	-0.08%
2020 Revenue Bonds			1,324,233	1,324,233	
Total	<u>\$ 2,366,212</u>	<u>\$ 4,849,490</u>	<u>\$ 4,655,409</u>	<u>\$ (194,081)</u>	<u>-4.00%</u>
<u>Electric Services Fund</u>					
Paying Agent & Broker Fees	\$ 1,690	\$ 2,000	\$ 2,000	\$ -	0.00%
2005 Revenue Bonds	10,785			-	
2019 Revenue Bonds	-	2,230,174	2,217,846	(12,328)	-0.55%
2009 Revenue Bonds	948,908			-	
2010 Revenue Bonds	113,920	360,920	362,760	1,840	0.51%
2014 Revenue Bonds	172,482	518,030	518,302	272	0.05%
2014A Revenue Bonds	147,407	414,484	411,262	(3,222)	-0.78%
2016 Revenue Bonds	620,629	1,245,418	1,246,918	1,500	0.12%
Line of Credit	20,278	20,500	20,500	-	0.00%
Total	<u>\$ 2,036,100</u>	<u>\$ 4,791,526</u>	<u>\$ 4,779,588</u>	<u>\$ (11,938)</u>	<u>-0.25%</u>

Debt Service

The City's Debt Management Policy provides the framework for evaluating debt transactions as well as fund balance and financial reporting policies. This policy limits the amount of general obligation debt to 2% of the assessed taxable value. As of September 30, 2019, total general obligation debt outstanding was \$25,395,000 and 2% of assessed taxable value totaled over \$123 million which means that the city is only using just over 20% of its debt capacity limit according to policy.



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

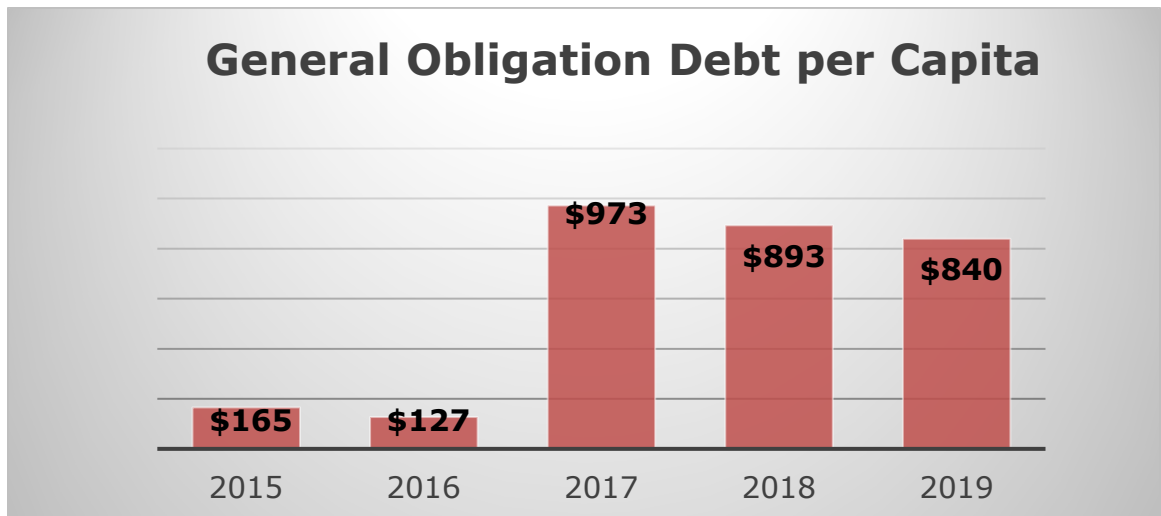
General obligation bonds.

Revenue bonds intended to finance enterprises or projects, which involve the purchase, lease and/or acquisition of real property.

Revenue bonds which pledge specific non ad valorem taxes as the primary source(s) of revenue to pay the principal and interest and which have a principal value in excess of one million dollars.

This dollar limitation is adjusted annually as of the end of the fiscal year in accordance with changes in the cost-of-living as published by the federal government. The limitation, as adjusted, at September 30, 2019 was \$2,594,915. However, voter referendum approval is not required prior to the issuance of revenue bonds, which finance the purchase, lease and/or acquisition of park real property and/or park projects by the city or agencies of the city.

The burden of general obligation debt has been declining however, the recent voter approved construction of the Library and Events Center Project has raised the debt per capita significantly. The reduction in FY18 reflects a minor increase in population and a reduction in principle for payments made. The referendum that approved this project calls for an annual millage rate to be calculated and billed as part of the property taxation process managed by the County.



The next several pages provide debt service detail of principal and interest payments over the life of the City's currently outstanding bond issues.¹

¹ Debt per capita is updated annually at the close of the fiscal year. The figures noted in this section are for the most recently completed and audited fiscal year of 2019. This section will be updated in the Fall of 2020 for any new debt issuance and will become part of the public document provided on the city's website.

General Obligation Bonds, Series 2011

The proceeds of this bond issue were used to refund the General Obligation Bonds, Series 2001 that were used to construct the City's Public Safety Complex at Canton and Virginia Avenues and renovate Fire Station No. 62 on Lakemont Avenue. These bonds mature in FY 21.

Issue	Year	Principal	Interest	Total
General Obligation Bonds, Series 2011	2021	790,000	23,700	813,700
Original Issue Amount: \$11,000,000				
Original Issue Date: October 25, 2001				
Interest Rate: 2.90% - 5.25%				
Pledged Revenue: Voted debt service millage				
Moody's rated Aa1				
TOTAL		790,000	23,700	813,700

General Obligation Bonds, Series 2017 & 2020

The proceeds of these bond issue were used to fund the construction of the Library and Events Center Project at MLK Park. This was a voted debt service referendum and funding support is calculated and allocated for the property tax bills each year.

Issue	Year	Principal	Interest	Total
General Obligation Bonds, Series 2017	2021	935,000	867,550	1,802,550
Original Issue Amount: \$27,500,000	2022	980,000	820,800	1,800,800
Original Issue Date: June 1, 2017	2023	1,030,000	771,800	1,801,800
Interest Rate: 2.66%	2024	1,080,000	720,300	1,800,300
Pledged Revenue: Voted debt service millage	2025	1,135,000	666,300	1,801,300
Moody's rated Aa1	2026	1,195,000	609,550	1,804,550
	2027	1,255,000	549,800	1,804,800
	2028	1,315,000	487,050	1,802,050
	2029	1,370,000	434,450	1,804,450
	2030	1,425,000	379,650	1,804,650
	2031	1,465,000	336,900	1,801,900
	2032	1,510,000	292,950	1,802,950
	2033	1,555,000	247,650	1,802,650
	2034	1,600,000	201,000	1,801,000
	2035	1,650,000	153,000	1,803,000
	2036	1,700,000	103,500	1,803,500
	2037	1,750,000	52,500	1,802,500
TOTAL		22,950,000	7,694,750	30,644,750

Issue	Year	Principal	Interest	Total
General Obligation Bond, Series 2020	2021	95,000	50,655	145,655
Original Issue Amount: \$2,095,000	2022	110,000	37,600	147,600
Original Issue Date: March 18, 2020	2023	110,000	35,532	145,532
Interest Rate: 1.88%	2024	110,000	33,464	143,464
Pledged Revenue: Voted debt service millage	2025	115,000	31,396	146,396
Moody's rated Aa1	2026	115,000	29,234	144,234
	2027	120,000	27,072	147,072
	2028	120,000	24,816	144,816
	2029	125,000	22,560	147,560
	2030	125,000	20,210	145,210
	2031	130,000	17,860	147,860
	2032	130,000	15,416	145,416
	2033	135,000	12,972	147,972
	2034	135,000	10,434	145,434
	2035	135,000	7,896	142,896
	2036	140,000	5,358	145,358
	2037	145,000	2,726	147,726
TOTAL		2,095,000	385,201	2,480,201

Orange Avenue Refunding Revenue Note, Series 2012A

This loan represents a refinancing of the original Orange Avenue Revenue Improvement Note, Series 2007, at a lower interest rate. The proceeds of this loan were used to provide funding for streetscaping improvements on Orange Avenue. The loan will be repaid from non-ad valorem General Fund revenues. Assessments to owners of property adjacent to the improved area provide funding for the annual debt service.

Issue	Year	Principal	Interest	Total
Orange Avenue Refunding Revenue Note, Series 2012A	2021	125,000	25,592	150,592
Original Issue Amount: \$2,230,000	2022	125,000	22,417	147,417
Original Issue Date: December 1, 2007	2023	130,000	19,178	149,178
Original Interest Rate: 4.348%	2024	130,000	15,876	145,876
Refunded Interest Rate: 2.54%	2025	135,000	12,510	147,510
Pledged revenue: Non-ad valorem General Fund revenue	2026	140,000	9,018	149,018
	2027	140,000	5,461	145,461
	2028	145,000	1,842	146,842
TOTAL		1,070,000	111,894	1,181,894

Park Avenue Refunding Improvement Revenue Note, Series 2012B

This loan represents a refunding of the Park Ave Refunding Improvement Revenue Bond, Series 2010, at a lower interest rate which, in turn, was a refunding of the original Park Avenue Improvement Revenue Bonds, Series 1998. The 1998 issue was used to finance streetscape improvements on Park Avenue in the Central Business District that included bricking the street, widening the sidewalks, and improvements to Central Park along Park Avenue.

Issue	Year	Principal	Interest	Total
Park Avenue Refunding Improvement Revenue Note, Series 2012B	2021	245,000	4,675	249,675
Original Issue Amount: \$4,020,000				
Original Issue Date: July 15, 1998				
Original Interest Rate: 4.25% - 5.00%				
Refunded Interest Rate: 1.91%				
Pledged revenue: Non-ad valorem General Fund revenue				
TOTAL		245,000	4,675	249,675

Energy Improvement Loan, Series 2011

The proceeds of this loan were used to provide funding for upgrades to air conditioning and lighting in various City facilities. Federal grants were also used to fund a portion of this project. The loan will be repaid from non-ad valorem General Fund revenues.

Issue	Year	Principal	Interest	Total
Energy Improvement Loan, Series 2011	2021	188,579	8,024	196,603
Original Issue Amount: \$1,725,656	2022	144,683	2,206	146,889
Original Issue Date: June 29, 2011				
Interest Rate: 3.05%				
Pledged revenue: Non-ad valorem General Fund revenue				
TOTAL		333,262	10,230	343,492

Water and Sewer Revenue Bonds, Series 2020

The proceeds of this bond issue were used to refund the Water and Sewer Revenue Bonds, Series 2010, which were used to refinance the Series 2004 and financed upgrades to the ozone water treatment process at all City WTPs, construct two new WTPs to replace the old Swoope and University WTPs, the remainder of the City's obligation for improvements at the Iron Bridge Wastewater Treatment Facility, the City's portion of the improvements to the South Seminole and North Orange County Wastewater Treatment Authority system, two years of the City's renewal and replacement program and other distribution system improvements. The 2010 bonds also provided funding for the extension of sanitary sewer service along Fairbanks Avenue from 17-92 to I-4.

Issue	Year	Principal	Interest	Total
Water and Sewer Revenue Bond, Series 2020	2021	0	146,386	146,386
Original Issue Amount: \$14,565,000	2022	1,280,000	318,882	1,598,882
Original Issue Date: December 1, 2020	2023	1,295,000	289,399	1,584,399
Interest Rate: 2.29%	2024	1,330,000	259,343	1,589,343
Pledged revenue: net revenues of the water and sewer system	2025	1,385,000	228,256	1,613,256
Moody's rated Aa2	2026	1,430,000	196,024	1,626,024
Standard & Poors rated AA-	2027	1,480,000	162,704	1,642,704
Water and Sewer Revenue Bond, Series 2020	2028	1,515,000	128,412	1,643,412
	2029	1,575,000	93,032	1,668,032
	2030	1,615,000	56,506	1,671,506
	2031	1,660,000	19,007	1,679,007
TOTAL		14,565,000	1,897,951	16,462,951

Water and Sewer Revenue Bonds, Series 2011

The proceeds of this bond issue were used to refund the Water and Sewer Revenue Bonds, Series 2002 maturing after December 1, 2012. The 2002 bonds were used to finance basic improvements at the City's water treatment plants (WTP) and a portion of the City's share of improvements at the Iron Bridge Wastewater Treatment Facility owned by City of Orlando.

Issue	Year	Principal	Interest	Total
Water and Sewer Revenue Bonds, Series 2011	2021	1,765,000	136,875	1,901,875
Original Issue Amount: \$14,155,000	2022	1,855,000	46,375	1,901,375
Original Issue Date: October 20, 2011				
Interest Rate: 2.00% - 5.00%				
Pledged revenue: net revenues of the water and sewer system				
Moody's rated Aa2				
Standard & Poors rated AA-				
TOTAL		3,620,000	183,250	3,803,250

Water and Sewer Revenue Bonds, Series 2017

The proceeds of this bond issue were used to refund the Water and Sewer Revenue Bonds, Series 2009, which were a partial refunding of the Series 2004 bonds that provided funding for an automated meter reading system and improvements at the Iron Bridge Wastewater Treatment Facility.

Issue	Year	Principal	Interest	Total
Water and Sewer Revenue Bonds, Series 2017	2021	225,000	851,565	1,076,565
Original Issue Amount: \$35,030,000	2022	230,000	845,650	1,075,650
Original Issue Date: December 19, 2017	2023	2,325,000	812,435	3,137,435
Interest Rate: 2.60%	2024	2,365,000	751,465	3,116,465
Pledged revenue: net revenues of the water and sewer system	2025	2,385,000	689,715	3,074,715
Moody's rated Aa2	2026	2,410,000	627,380	3,037,380
Standard & Poors rated AA-	2027	2,435,000	564,395	2,999,395
	2028	2,480,000	500,500	2,980,500
	2029	2,495,000	435,825	2,930,825
	2030	2,525,000	370,565	2,895,565
	2031	2,560,000	304,460	2,864,460
	2032	2,575,000	237,705	2,812,705
	2033	2,595,000	170,495	2,765,495
	2034	2,615,000	102,765	2,717,765
	2035	2,645,000	34,385	2,679,385
TOTAL		32,865,000	7,299,305	40,164,305

Electric Revenue Bonds, Series 2019

The proceeds of this bond issue were used to refund a portion of the Electric Revenue Bonds, Series 2009A and 2009B

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2019	2021	1,360,000	846,510	2,206,510
Original Issue Amount: \$25,405,000	2022	1,395,000	798,573	2,193,573
Original Issue Date: July 9, 2019	2023	1,450,000	749,070	2,199,070
Interest Rate: 3.48%	2024	1,485,000	698,001	2,183,001
Pledged revenue: net revenues of the electric system	2025	1,530,000	645,540	2,175,540
Moody's rated A1	2026	1,585,000	591,339	2,176,339
Fitch Ratings rated A+	2027	1,640,000	535,224	2,175,224
	2028	1,680,000	477,456	2,157,456
	2029	1,745,000	417,861	2,162,861
	2030	1,760,000	356,874	2,116,874
	2031	1,770,000	295,452	2,065,452
	2032	1,820,000	232,986	2,052,986
	2033	1,890,000	168,432	2,058,432
	2034	1,955,000	101,529	2,056,529
	2035	985,000	50,373	1,035,373
	2036	955,000	16,617	971,617
TOTAL		25,005,000	6,981,837	31,986,837

Electric Revenue Bonds, Series 2010

The proceeds of this bond issue were used to refund the remaining Electric Revenue Bonds, Series 2005B

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2010	2021	255,000	101,840	356,840
Original Issue Amount: \$5,245,000	2022	265,000	93,520	358,520
Original Issue Date: December 20, 2010	2023	270,000	84,960	354,960
Interest Rate: 3.2%, subject to adjustment after 15 years	2024	280,000	76,160	356,160
Pledged revenue: net revenues of the electric system	2025	290,000	67,040	357,040
Moody's rated A1	2026	300,000	57,600	357,600
Fitch Ratings rated A+	2027	310,000	47,840	357,840
	2028	320,000	37,760	357,760
	2029	330,000	27,360	357,360
	2030	340,000	16,640	356,640
	2031	350,000	5,600	355,600
TOTAL		3,310,000	616,320	3,926,320

Electric Refunding Revenue Bonds, Series 2014

The proceeds of this bond issue were used to refund a portion of the variable rate Electric Revenue Bonds, Series 2005A to a fixed rate financing at a historically low rate.

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2014	2021	355,000	158,166	513,166
Original Issue Amount: \$7,680,000	2022	365,000	148,302	513,302
Original Issue Date: June 13, 2014	2023	375,000	138,165	513,165
Interest Rate: 2.74%, fixed	2024	385,000	127,753	512,753
Pledged revenue: net revenues of the electric system	2025	395,000	117,066	512,066
Moody's rated A1	2026	405,000	106,106	511,106
Fitch Ratings rated A+	2027	415,000	94,873	509,873
	2028	430,000	83,296	513,296
	2029	440,000	71,376	511,376
	2030	450,000	59,183	509,183
	2031	465,000	46,648	511,648
	2032	475,000	33,771	508,771
	2033	490,000	20,550	510,550
	2034	505,000	6,918	511,918
TOTAL		5,950,000	1,212,173	7,162,173

Electric Refunding Bonds, Series 2014A

The proceeds of this bond issue were used to refund an additional portion of the variable rate Electric Revenue Bonds, Series 2005A to a fixed rate financing at a historically low rate. This adds to the bonds refunded from the Series 2014.

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2014A	2021	275,000	135,373	410,373
Original Issue Amount: \$7,680,000	2022	280,000	127,076	407,076
Original Issue Date: November 3, 2014	2023	290,000	118,554	408,554
Interest Rate: 2.99%, fixed	2024	300,000	109,733	409,733
Pledged revenue: net revenues of the electric system	2025	310,000	100,614	410,614
Moody's rated A1	2026	315,000	91,270	406,270
Fitch Ratings rated A+	2027	325,000	81,701	406,701
	2028	335,000	71,834	406,834
	2029	345,000	61,668	406,668
	2030	355,000	51,203	406,203
	2031	365,000	40,440	405,440
	2032	380,000	29,302	409,302
	2033	390,000	17,790	407,790
	2034	400,000	5,980	405,980
TOTAL		4,665,000	1,042,538	5,707,538

Electric Refunding Bonds, Series 2016

The proceeds of this bond issue were used to refund the majority portion of the variable rate Electric Revenue Bonds, Series 2007 to a fixed rate financing at a historically low rate.

Issue	Year	Principal	Interest	Total
Electric Revenue Bonds, Series 2016	2021	670,000	558,668	1,228,668
Original Issue Amount: \$18,260,000	2022	705,000	524,293	1,229,293
Original Issue Date: May 12, 2016	2023	740,000	488,168	1,228,168
Interest Rate: 2.74%, fixed	2024	775,000	450,293	1,225,293
Pledged revenue: net revenues of the electric system	2025	815,000	410,543	1,225,543
Moody's rated A1	2026	860,000	368,668	1,228,668
Fitch Ratings rated A+	2027	900,000	338,168	1,238,168
	2028	915,000	320,018	1,235,018
	2029	935,000	300,934	1,235,934
	2030	955,000	276,675	1,231,675
	2031	985,000	247,575	1,232,575
	2032	1,015,000	217,575	1,232,575
	2033	1,045,000	186,675	1,231,675
	2034	1,070,000	154,950	1,224,950
	2035	1,105,000	122,325	1,227,325
	2036	1,140,000	88,650	1,228,650
	2037	1,175,000	53,925	1,228,925
	2038	1,210,000	18,150	1,228,150
TOTAL		17,015,000	5,126,253	22,141,253

Community Redevelopment Agency Redevelopment Refunding Revenue Note, Series 2012

This note represents a refunding of four prior CRA debt issuances: Series 2003-1, 2003-2, 2005-1, and 2005-2. These were all refinanced in 2012 to take advantage of significantly lower interest rates. The original projects funded included various streetscapes, downtown public parking structure projects, housing rehabilitation, purchase of land for affordable housing, undergrounding of electric utilities, and partial construction of the Winter Park Welcome Center. The refunded debt will save the CRA approximately \$50,000 annually.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency Redevelopment Refunding Revenue Note, Series 2012	2021	575,000	44,804	619,804
Original Issue Amount (total all 4 loans): \$8,722,000	2022	590,000	30,716	620,716
Original Issue Dates: October 29, 2003, December 30, 2003, & December 28, 2005	2023	595,000	16,386	611,386
Interest Rate: 2.42%	2024	190,000	6,893	196,893
Old Interest Rate: 3.78% - 5.91%	2025	190,000	2,298	192,298
Pledged revenue: Tax increment revenue from the Community Redevelopment Area				
Bond issue not rated				
TOTAL		2,140,000	101,097	2,241,097

Community Redevelopment Agency Revenue Bond, Series 2006

The proceeds of this loan were used to provide funding for affordable housing and several streetscape projects as well as pedestrian crossing and intersection improvement projects.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency Revenue Bond, Series 2006	2021	135,000	26,355	161,355
Original Issue Amount: \$2,155,000	2022	145,000	20,909	165,909
Original Issue Date: September 19, 2006	2023	150,000	15,171	165,171
Interest Rate: 3.89%	2024	155,000	9,239	164,239
Pledged revenue: Tax increment revenue from the community redevelopment area	2025	160,000	3,112	163,112
Bond issue not rated				
TOTAL		745,000	74,786	819,786

Community Redevelopment Agency Revenue Bond, Series 2010

The proceeds of this loan were used to provide funding for construction of a new Winter Park Community Center.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency Revenue Bond, Series 2010	2021	555,000	154,896	709,896
Original Issue Amount: \$8,100,000	2022	580,000	129,472	709,472
Original Issue Date: February 16, 2010	2023	605,000	102,928	707,928
Interest Rate: 4.48%	2024	635,000	75,152	710,152
Pledged revenue: Tax increment revenue from the community redevelopment area	2025	665,000	46,032	711,032
Bond issue not rated	2026	695,000	15,568	710,568
TOTAL		3,735,000	524,048	4,259,048



cash reserves

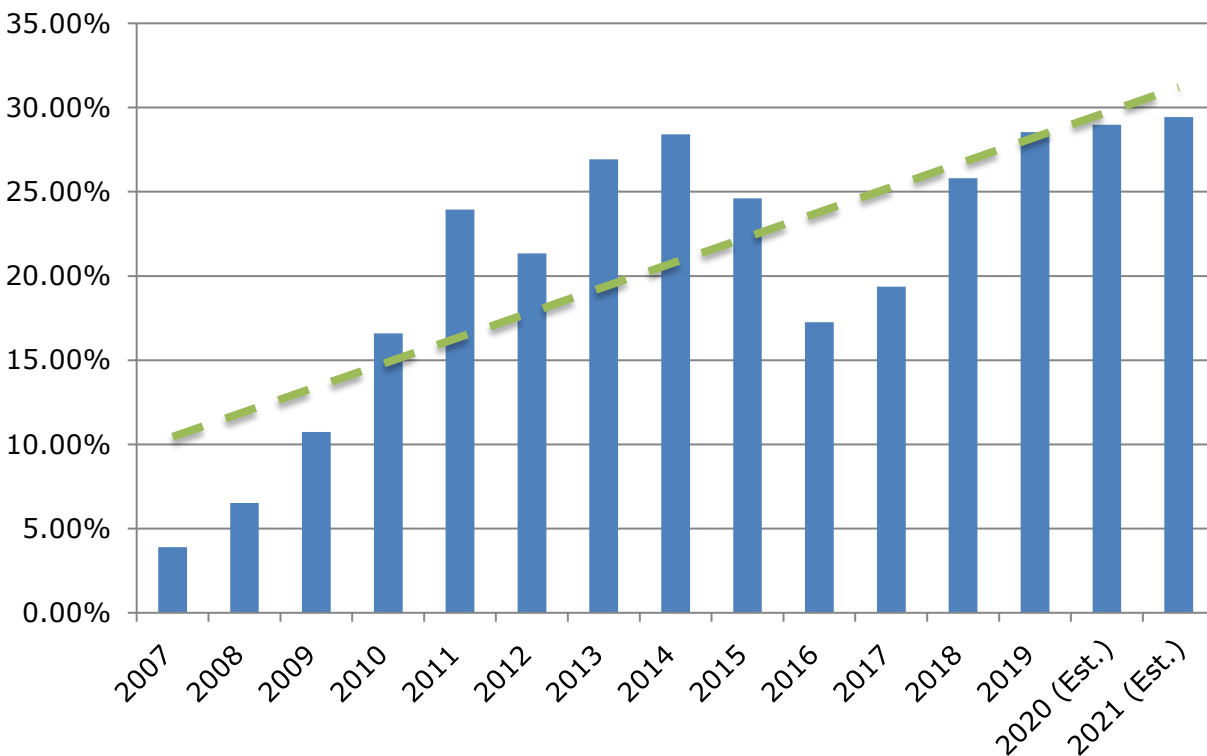
Cash Reserves

Governments hold cash in reserve for a variety of reasons. Often money is set aside to prepare for emergencies, such as natural disasters or unrealized revenues. Reserves may also be accumulated to fund specific projects or to position the City to take advantage of matching grants or land purchase opportunities.

General Fund

From 2001 to 2007 the city's General Fund Reserves were drawn down for a variety of reasons and reached a dangerously low level of 4% of recurring expenditures at the end of 2007. At that time, the city established a goal to rebuild unreserved fund balance to equal 30% of recurring General Fund expenditures over the next several years. Through disciplined fiscal prudence of the City Commission and management, the city has rebuilt its reserves percentage and reached the 30% goal in FY 20. The pandemic crisis and shutdown which put the United States into recession, has now added some uncertainty to where year-end revenues might end up. Originally expected to be about \$17.7 million or over 30%, the graph below shows a scenario where contingency balances are needed to cover lost revenues. Despite this, unencumbered balances should still be close to the target goal at 29%. As the budget for FY 21 only allocates the \$350k for the commuter rail carve-out, the graph below will show some improvement bringing reserves to just over \$17 million by the end of the fiscal year.

Unassigned General Fund Balance as a Percentage of Budgeted Expenditures



The range of \$16.8 - \$17.1 million in unencumbered funds available or 29% - 30% of recurring costs, is probably a reasonable estimate of where the fiscal year could end, assuming that the revenue projections have adequately taken into account the impact of the recession on FY 21, and that no further expenditure of reserves is made. While best practices vary, typically at least 15% to 20% is considered prudent to act as a safety net. In addition, the city's excellent credit rating and pooled cash provide it ample resources to face future uncertainty.

Water and Wastewater Utility

The Commission adopted goal for Water and Wastewater Utility Fund working capital is 45 days of operating expenses less amortization. At the end of FY 21 the Water and Wastewater Utility is expected to have 185 days of working capital on hand (\$13.1 million) well in excess of the budget goal. However future major projects such as payments to regional partners for capital costs associated with treatment plants as well as large county led road projects that require relocation of utilities, will draw down on cash balances.

Electric Utility

The Commission adopted goal for Electric Fund working capital is 45 days of operating expenses less amortization. At the end of FY 21 the Electric Utility is expected to have 112 days of working capital or about \$8.1 million. This is a significant improvement, reflecting the additions made to cash balance in FY 20 as well as reimbursement for hurricane spending from FEMA, and FDOT for work on Fairbanks. With planned additions to cash contingency in FY21 and future benefit of the new bulk power agreement, the Utility is in a strong position to improve its overall cash position and working capital in future years.



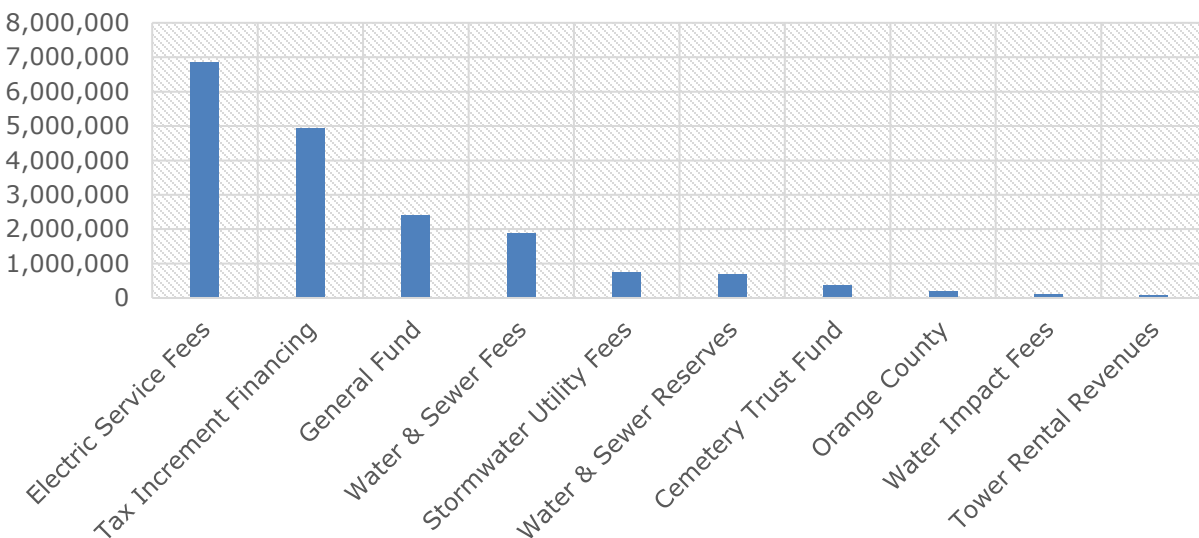
5-year cip

Capital Improvements Plan

The following five-year Capital Improvement Plan (CIP) reflects planned expenditures over the next five years for items that have a useful life of more than one year, are capital in nature and equal or exceed \$25,000. Each capital project listed will include the funding source, a brief description of the project, and whether the completion of the project will result in any ongoing operational costs. Additionally, there are some needs identified beyond the five-year timeline to be completed as funding becomes available.

The CIP is reviewed and updated each year in cooperation with City Staff and their respective advisory boards. Projects are often reprioritized as Commission and community priorities shift, unforeseen needs arise or available funding changes. The five-year CIP contains \$18.2 million in projects for FY21 and the revenue sources that support these improvements are outlined in the following graph:

CIP Funding Sources by Type FY 2021



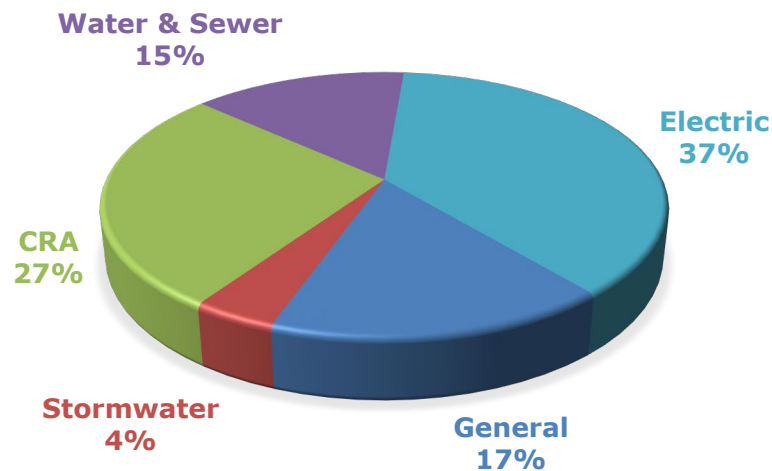
The largest portions of funding are made up by the Electric Services at \$6.8 million and the CRA Tax Increment Funding at \$4.9 million. The Electric Service fees, represent about a \$100k increase over last year's funding due to expanded allocation for undergrounding efforts at an annual budget of \$5 million, and an estimated \$500k for a solar awning at the City Operations compound to promote sustainability and provide weather protection for heavy machinery. The CRA Tax Increment Funding reallocated dollars previously approved for the 17/92 streetscape so that \$7.5 million could be put toward s the acquisition of the post office property over the next two years. General Fund spending declined due to fiscal concerns regarding expected revenue collection coming out of the recession and will total \$3 million. This funding supports Public Works, Parks, IT, Public Safety, and general city capital projects. While no single Water Utility fund source is larger than electric spending the combined funding from Water and Sewer Fees, Impact fees, prior bond proceeds, and reserves

totals about \$2.7 million, a \$3.2 million decrease from last year primarily because a major outlay of almost \$3 million was made to support capital improvements at the Iron Bridge wastewater facility, and that level of funding is not required in FY 21.

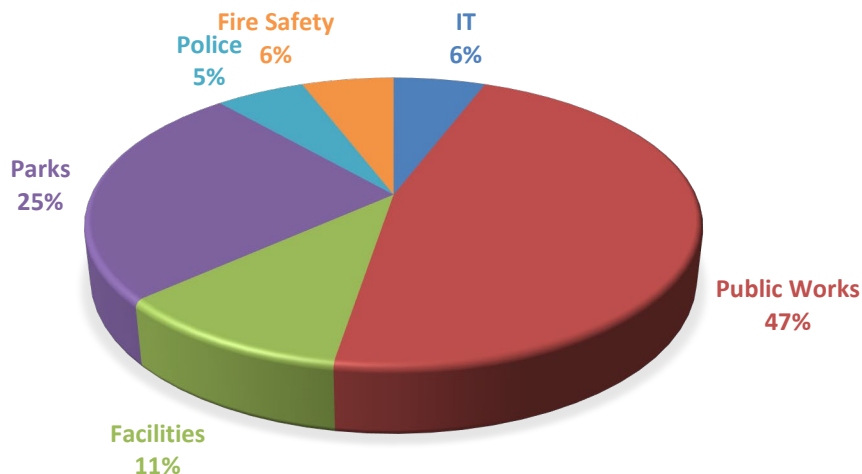
The City's investment in infrastructure is broken down into the following spending categories by type and each category is then explained in detail:

General Fund

CIP ALLOCATION BY FUND TYPE FY 2021



GENERAL CIP PROJECTS BY CATEGORY FY 2021



Public Works:

Pavement Resurfacing and Sidewalk and Bikepath Repairs: The proposed capital plan continues funding to meet the goal of keeping 85% of our roads at a PASER rating of 5 or above. The plan also provides for repairs of 3 – 4 miles per year of brick streets. Total funding in FY 21 will be just over \$1 million.

Bicycle/Pedestrian and Signalization Improvements: Last year the city allocated \$200k for these improvements, but current project balances exceed \$300k and are sufficient to implement planned projects in FY 21. Funding is used for new sidewalks and signalization projects while also maintaining high quality rights-of-way. One significant project includes linking all traffic signals in the city on a wireless cell-tower supported network. This allows for additional smart traffic planning and is being done in coordination with FDOT. Funding for these safety improvements are planned to resume in FY 22 and beyond as the economy improves.

Facility Replacement: This account handles major repairs to the numerous facilities and buildings owned and operated by the city. Examples of projects could include roof replacement, AC replacement, flooring, and painting as well as smaller capital improvement items that protect the city's investment and keep the city's buildings and real estate assets functioning efficiently. Funding is scheduled to be maintained at \$500k annually.

MLK Monitoring Station: Funding of \$200k was reserved as a placeholder estimate for the relocation and construction of an upgraded air quality monitoring station to replace the existing one located at MLK Park. This project is a partnership with Orange County who will reimburse the costs and the relocation of the building will improve the view shed from the new library and events center project

Ravadauge Infrastructure Reimbursement: Funding of \$200k was reserved as a placeholder estimate for future payments to the developer of the Ravadauge project for reimbursement of road construction. This agreement approved by the City Commission provides no more than a total of \$1.2 million over 10 years to be reimbursed through permitting and tax increment revenues associated with the project. The roads built will become city roads and are being built at a standard and quality higher than would normally have been provided by the City. Future estimates for reimbursement are estimates and subject to change depending upon permitting activity and property tax valuations.

Information Technology:

Information Technology Upgrades: As more and more city service delivery relies on technology, the need to invest more in this area increases. The work-at-home mandates put in place by the pandemic have highlighted even more the critical nature of investing in technology. In FY 21 funding is primarily expected to upgrade the in-building wireless network, replace desktop phones, purchase security software, upgrade email archive storage, and upgrades to access controls and cameras at City Hall. Funding for these projects come from the General Fund as well as contributions from the Electric and Water & Wastewater Utilities. Contributions from the Water Utility will be \$35k higher in FY 21 so that access control improvements can be made to the administration building at the City Operations compound. Total funding for IT infrastructure improvements in FY 21 will be \$385k an increase of \$55k from the FY20 budget.

Parks & Recreation:

General Parks Major Maintenance: This fund traditionally provides for capital repairs and replacement as needed throughout the city. With the addition of the responsibility for maintaining the Showalter field and stadium and Cady Way pool the Parks Department increasingly has need of a designated fund to act as a reserve for future capital expenditure replacement. In FY 21 funding is budgeted at \$335k to add a storage shed to Showalter stadium, resurface Phelps tennis courts, replace fencing at Ward park fields, install playground shade at Howell Branch preserve, and perform field renovations at Ward fields.

Athletic Field and Tennis Lighting: Funding for this project has been decreased to \$75k from its \$222k previous year's funding to meet budget constraints. FY 21 scheduled replacement will be postponed a year with current funding reserved for emergency repairs. Annual funding will resume over the next five years at a level sufficient to continue with the long-term plan of upgrading the lighting at the city's athletic fields. This project replaces old wooden light poles and upgrades fixtures.

Cemetery Enhancements & Maintenance Facility: This major 3-part project rolls together a number of downtown enhancements related to the cemeteries. Funding in FY 21 of \$350k will be used to complete the columbarium project at Pinneywood and begin the preparation for expansion at Palm Cemetery. These projects will increase capacity at both cemeteries and prolong their useful life, adding over \$4 million in future sales capacity and providing a new and enhanced service offering. A significant part of the project is to relocate the operations of the maintenance facility that is currently located adjacent to Palm Cemetery and move it to the city owned land commonly called the Swoope site, just off of New York Ave. This will allow the cemetery to repurpose the old maintenance facility into an enhanced columbarium that will include outdoor and indoor niches and make beautification improvements to the building. Architects are currently working on rendering and cost estimates to redo the façade of the facility. Moving the maintenance operations to the Swoope site will allow the Parks Department to consolidate all maintenance services and vehicle storage for the golf course, cemetery, and Central Park, in a single location. This new warehouse-like facility would include some limited office space and provide storage for the maintenance equipment. This would also allow the city to remove eyesores such as the small maintenance shed in Central Park and the large dated Quonset hut currently just north of the Swoope site. All together, the project utilizes existing city land assets, reconfigures services to promote efficiency, beautifies the local cemeteries, and provides a significant revenue enhancement opportunity.

Future Parks Projects: The CIP also includes planned future funding for additional Parks Department projects including Lake Baldwin Park improvements, additional pavilion replacements at Ward and Phelps Parks, improvements to the Tennis Center, centralization of maintenance services at the Swoope site, and further improvements to Showalter Field.

Fire-Rescue:

The Fire Safety Equipment CIP creates a needed funding reserve for critical capital purchases and enhancements for the city's Fire Department. The current station alerting system is 18 years old and in need of replacement. Newer technologies in dispatching will allow the department to reduce emergency response times by an estimated average of 30 – 60 seconds. When minutes count for emergency medical and fire suppression service, this project will significantly enhance the quality of service for residents and businesses of the city. The total project is expected to cost around \$320k. Total funding in FY 21 will be \$175k and this will contribute to the existing project balance so that this improvement can be completed.

Police:

This addition to the CIP creates a funding source for the needed replacement and purchase of Police Safety equipment. The CIP funding allocated over FY20–24 will be saved to replace the aging Motorola Radios estimated to cost \$682k in total. The current radios have been discontinued and will no longer be serviceable by the end of 2023.

Future General City Projects:

The need to eventually re-evaluate the existing City Hall is still contemplated in Other Long-term Needs in the CIP. The scope and scale of this project and the uncertainty of timing make it an unlikely opportunity to occur within the next 5 years unless it becomes part of the effort to repurpose the old library site on New England Ave. Additionally, the Northwest Sports Complex, the \$5 million+ project to add additional sports fields on the site of the Tree Farm property located north of Lee Rd. near I-4 is still contemplated in long-term future projects. This project would have a significant impact on ongoing operational costs as new positions and expenses would be incurred to manage and maintain the facility. Funding for the implementation of a Mead Garden master plan was moved to long-term needs as this project has not been clearly defined and until a master plan is completed, the scope and scale of near-term funding cannot be fully devised. The Fire Department has alerted that station 64 will ultimately need to be replaced and is looking at just over a 5 year horizon to prepare for this expenditure which is currently estimated at \$1 million.

Community Redevelopment Agency

CRA revenues which rely solely on changes in property valuations, saw another significant increase of over 14% in FY 21. This increase in funding has allowed the CRA to cash flow projects as it completes out the last 6 years of its life. The 5-year CIP plan for the CRA attempts to meet the allocation approvals previously made by the CRA Agency and a full look at the remaining project life of the CRA can be found in the Ten Year Pro-forma section of this document.

Post Office Acquisition: The 1994 CRA plan considers the purchase of the post office property, located at 300 New York Avenue, as a foundational piece to enhance the value of the business corridor, adjacent properties, and quality of life by extending

Central Park. CRA funding would be used to facilitate the relocation and rebuild of the distribution portion of the post office services outside the city limits as well as provide for the rebuild of a new retail office within the downtown core. The CRA Agency previously approved \$7.5 million towards this project and the CIP provides that over FY 21 and FY 22. In order to facilitate this funding level, staff has reallocated a majority of the funds previously set aside for the 17/92 streetscape project with FDOT and instead postponed those until a later date in the plan. As the timetable for the streetscape project is uncertain and likely to be a few years away, this was deemed a low-risk was to achieve project priorities. Without this adjustment, it is impossible for the CRA to provide \$7.5 million towards the post office project.

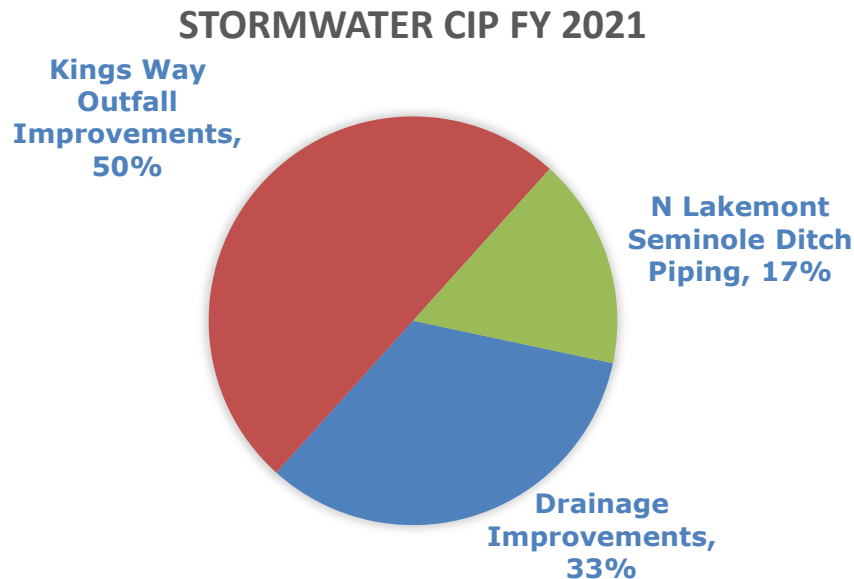
Shady Park Area Improvements: The CRA plan identifies opportunities to enhance parks and public spaces by ensuring they are cohesive with the neighborhood. Enhancements to the area include a review of the existing inoperable splash pad as well as implementing enhancements that strengthen the linkage with the adjacent Community Center, improve programmed space, and invest in beautification. Total funding is estimated at \$300k for FY 21.

CRA Infrastructure Improvements: There are many capital infrastructure needs within the district for which there are no available funding sources for enhancements and repairs. This would allow the CRA to improve infrastructure where needed. Funding is capped at \$100k annually will continue.

Small Scale CRA Improvements: Funded out of cash flow this amount of money would be reserved for small-scale CRA fundable projects that arise during the fiscal year but have not been established yet. Essentially this creates a flexible project fund for needs as they arise. Funding dedicated at \$40k per year for 5 years, will continue.

Future CRA Projects: The CRA Agency provided funding allocation limits for major projects that have now been put into a timetable in the 5-year CIP and Ten-Year Pro-forma. These included \$7.5 million for the post office, \$3 million towards enhancements at MLK Park, \$500k for stage area improvements in Central Park, and funding of \$8 million for parking structures. As the CRA does not have the capital capacity to perform all these projects simultaneously, staff has provided them in a logical timetable for completion. The 5-year CIP will show most of the near-term allocations but for a full view of timing and suggested project capacity, see the Ten-Year Pro-forma section of this document. It should be noted that all these projects are dependent upon the state of the real estate market and resulting property tax valuations. If the country goes into a sustained recession, priority will have to be reevaluated.

Stormwater Fund



The Stormwater Fund is undergoing a system wide audit to review the customer metrics accuracy for billing usage. The data records needed revisiting and updating. The original data on record was collected from the Property Appraiser years ago. The audit is identifying more accurate impervious lot coverage to be used in the billing calculations. As part of the process, records are being reviewed and enhanced to include a digitally mapped GIS footprint to identify the impervious property coverage per parcel. As a result of the audit, additional funding is anticipated for future Capital Improvement Projects. It is anticipated that full implementation of the audit will begin at the start of the fiscal year on October 1st.

Drainage Improvements: Rainfall events within recent years have produced increased intensities which have not been experienced in this part of Central Florida in the past. In some areas, those intensities exceeded the capacity of the storm sewer infrastructure and as result, the City has been experiencing localized flooding in areas that have not been prone to flooding in the past. Funding of \$250k has been allocated in FY 21 to provide for the installation of additional storm drains in areas that have been identified within recent years. This is an increase of \$100k from FY20 with the additional revenue from the billing audit.

Kings Way Outfall Improvements: Most of the City's storm sewer infrastructure is over 60 years old. Some of these older systems do not meet the City's current drainage standards and in many cases are experiencing pipe material failures. Kings Way has budgeted \$375k in FY 21 to replace the CDS to improve drainage to meet current City standards. Other storm sewer infrastructures are being evaluated for future replacement and repairs.

North Lakemont Seminole Ditch Piping: This project is in partnership with Seminole county who has agreed to split the approximately \$1.2 million cost as a drainage

alternative for Tanglewood/Temple Terrace deficient drain well drainage system. Funding of \$125k in FY 21 has been budgeted to provide for the drainage improvements with additional funding in future years to satisfy the city's portion of the project costs.

Future Stormwater Projects: Additional CIP projects include further funding for drainage improvements, the 9th grade center Pond Modifications, Temple Dr. Stormwater Replacement, and general improvements to infrastructure and pond facilities.

Electric Utility

The Electric Utility has had a couple exciting years, weathering multiple hurricanes while continuing to keep operating costs low and delivering quality service to the end consumer. Winter Park rates, as of April 2020, are 3.3% below the State average and almost 21% less than the regional utility Duke Energy. This is remarkable considering that included in Winter Park rates, is the major undertaking to underground all electric wiring.

Now with the economy in recession, staff has estimated its lowest demand for energy sales at 407 MWh, this represents a 3% reduction over the current 420 MWh level. (See Budget Highlights discussion of the Electric Utility for further analysis.) This lower demand for power is not expected to material effect the CIP as the new bulk power contracts have significantly dropped operating costs and freed up cash flow to expand investment in the system.

Routine Capital: Funding in this category provides for the capital repair and replacement of the utility's infrastructure to continue to provide exceptional electric service to the city's customers. Previously performed by contractors, a large portion of this work will now be accomplished through city crews. Estimated routine capital spending is \$1.2 million for FY21.

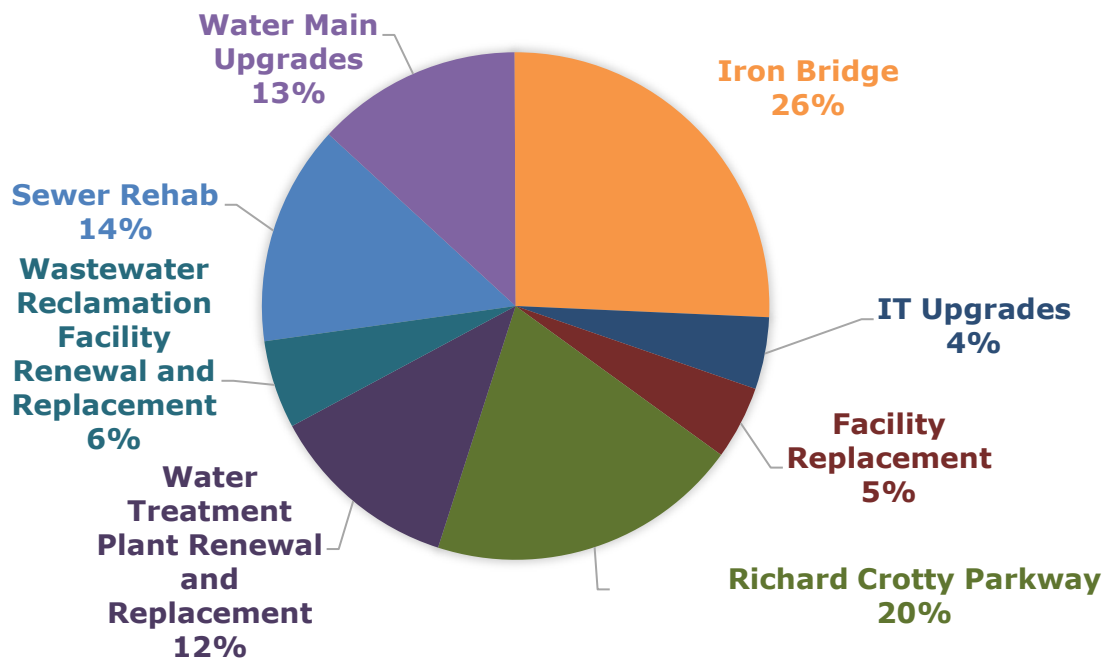
Electric Undergrounding: A detailed long-term undergrounding plan has been developed with a focus on reducing tree conflicts and improving reliability. The plan calls for annual undergrounding expenditures of approximately \$5 million which, if continued, should underground the entire system by FY 26. This year's budget adds a little over \$500k on an annual basis to the previous year's funding level to accommodate price increases and to potentially accelerate undergrounding. Total FY 21 funding is \$5 million.

Solar Awning Construction: Now that funds are available, the Electric Utility has long desired to install an awning around the north and east sides of the utility warehouse located at the City Operations compound. This structure would provide covered parking for the utility's heavy equipment and trucks, protecting these costly investments. In addition, this awning would include a solar array, comparable in size to the recently completed structure at the Aloma Water Plant. Together these enhancements will provide protection for equipment as well as enhance the city's commitment to sustainability and renewable energy sources. Early estimates of project cost, put the entire project at just under \$500k.

Water & Wastewater Utility

The enormity of the I-4 project that used much of the Utility's manpower and budget for the last few fiscal years, has concluded, allowing the utility to refocus its budget to repair and replace its infrastructure.

WATER & WASTEWATER CIP FY 2021



Routine Rehabilitation and Upgrades: This includes sewer manholes, sewer mains, and water mains. Replacement of asbestos force mains, short line sewer installations, asbestos force main replacement, lift station upgrades, and short line sewer liner installations will be accomplished using remaining project funds. Total new routine funding will total \$725k in FY 21. This is a \$475k reduction from FY 20 as current project balances are sufficient to meet planned project goals.

Upgrading Iron Bridge: As part of the agreement with Orlando to provide wastewater treatment at the Iron Bridge facility the city is obligated for a portion of any planned capital spending improvements. As a partner in the facility Winter Park has about a 15% cost share in any new projects. Traditionally the city has paid for its share of improvements using prior bond proceeds that had been secured for some early work at the facility. When bond proceeds are exhausted, the city will accumulate fund reserves for additional needs. In FY21, the city is budgeting to use \$688k of reserves. The Water & Sewer Utility has built up some reserve capacity in the last few years and now will draw down on that balance. At the end of FY 19 the utility had \$11.3 million in cash reserves.

Richard Crotty Parkway Utility Upgrade: Orange County is planning to realign Hanging Moss Road. As a result, the city is required to relocate its water and sewer facilities. This is funded at \$533k in FY21 with the remaining balance of \$533k provided in FY22.

Upgrade Water & Wastewater Treatment Plants: Renewal and replacement of components for the Water Treatment plants, pump facilities, and Wastewater Reclamation facility is funded at \$467k in FY21. Items scheduled for renewal and replacement in FY 21 include polyethylene bleach tanks, ozone panel-monitor-generator, overhead piping, and a stand-by auxiliary generator.

Future Water & Wastewater Utility Projects: Many major projects will need to be considered over the longer term and the CIP indicates these funding needs.

- *Expansion of Reclaimed Water:* The city has limited capacity to generate reclaimed water. It is anticipated that at some point in the future the demand for portable water will exceed the capacity allowed under our consumptive use permit at which time we may need more reclaimed water capacity. This project would expand the reclaimed water system. Estimated at \$3.75 million.
- *State Road 434 Road Widening Utility Relocation:* In conjunction with Orange County, this project allocates funds to relocate utilities along the road widening project underway on SR434. Estimated at \$2.2 million.
- *Ground Storage Tank Expansion:* Construction of a new 5 million gallon ground storage tank for reuse water storage to replace the existing lined storage ponds and increase reclaimed water supply capacity to meet irrigation demands. Estimated at \$6.1 million.

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

Description	Funding Source	Estimated 5 Yr. Cost	Schedule of Planned CIP Expenditures					
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Other Long-term Needs
General Capital Projects	General Fund	14,042,124	2,391,627	2,981,976	3,149,965	2,747,614	2,770,942	1,800,000
	Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	-
	Cemetery Trust Fund	1,450,000	350,000	500,000	600,000	-	-	-
	Grants/Fund Raising	-	-	-	-	-	-	320,000
	Orange County	200,000	200,000	-	-	-	-	-
	General Obligation Bonds - Subject to Referendum	-	-	-	-	-	-	17,500,000
Stormwater Capital Projects	Stormwater Utility	3,750,000	750,000	750,000	750,000	750,000	750,000	-
Community Redevelopment	Tax Increment	17,700,000	4,940,000	3,140,000	1,840,000	4,140,000	3,640,000	-
Water and Sewer Fund	Water & Sewer Fees	9,759,000	1,876,250	2,210,250	1,952,500	1,860,000	1,860,000	6,100,000
	Sewer Impact Fees	1,600,000	-	-	1,000,000	600,000	-	1,100,000
	Water Impact Fees	210,500	105,250	105,250	-	-	-	1,100,000
	Water & Sewer Reserves	2,607,791	687,791	1,260,000	660,000	-	-	1,550,000
Electric Services Fund	Electric Service Fees	32,476,083	6,841,100	6,365,172	6,389,725	6,427,270	6,452,815	-
Totals		84,170,499	18,217,018	17,387,648	16,417,191	16,599,884	15,548,758	29,470,000

**SUMMARY OF CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Other Long-term Needs
Public Works	Pavement Resurfacing and Brick Road Repairs	General Fund	3,778,124	711,627	732,976	754,965	777,614	800,942	on-going
Public Works	Sidewalk, bike path and curb repairs	General Fund	1,650,000	300,000	300,000	350,000	350,000	350,000	on-going
Public Works	Facility replacement account funding (replacement of flooring, roofing, air conditioning, painting, & other capital needs) (65% General Fund, 25% Water and Sewer Fund, and 10% Electric Fund).	General Fund	1,625,000	325,000	325,000	325,000	325,000	325,000	on-going
ITS	Information Technology Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund).	General Fund	925,000	175,000	175,000	175,000	200,000	200,000	on-going
Parks	General Parks Major Maintenance	General Fund	1,030,000	335,000	145,000	150,000	200,000	200,000	on-going
Parks	Showalter Field Improvements	General Fund	275,000		125,000	150,000			
Parks	Tennis Center	General Fund	150,000		150,000				
Parks	Athletic Field and Tennis Center Lighting	General Fund	500,000		125,000	125,000	125,000	125,000	
		Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	
Parks	Pavilion Replacement (Ward (2) and Phelps)	General Fund	134,000		134,000				
Parks	Lake Baldwin Park Improvements	General Fund	350,000			350,000			
Parks	Cemetery Enhancements and Maintenance Facility	Cemetery Trust Fund	1,450,000	350,000	500,000	600,000			
Public Works	Bicycle & Pedestrian Improvements	General Fund	400,000		100,000	100,000	100,000	100,000	on-going
Public Works	Signalization Upgrades	General Fund	400,000		100,000	100,000	100,000	100,000	on-going
Public Works	Ravadauge Infrastructure Reimbursement	General Fund	1,000,000	200,000	200,000	200,000	200,000	200,000	

**SUMMARY OF CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS**

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Other Long-term Needs
Public Works	MLK Monitoring Station	Orange County	200,000	200,000					
Fire	Fire Safety & Equipment Fund	General Fund	975,000	175,000	200,000	200,000	200,000	200,000	
Police	Police Safety & Equipment Fund	General Fund	850,000	170,000	170,000	170,000	170,000	170,000	
Parks	Mead Garden Master Plan Renovation	General Fund	-						800,000
		Grants/Fund Raising	-						320,000
Fire	Station 64 Improvement	General Fund	-						1,000,000
General	Construct new City Hall (50,000 square feet)	General Obligation Bonds - Subject to Referendum	-						12,500,000
General	Development of Northwest Sports Complex	General Obligation Bonds - Subject to Referendum	-						5,000,000
Totals			16,067,124	3,016,627	3,556,976	3,824,965	2,822,614	2,845,942	19,620,000

Totals by Funding Source:

	5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Other Long-term Needs
General Fund	14,042,124	2,391,627	2,981,976	3,149,965	2,747,614	2,770,942	1,800,000
Tower Rental Revenues	375,000	75,000	75,000	75,000	75,000	75,000	-
Orange County	200,000	200,000	-	-	-	-	-
Cemetery Trust Fund	1,450,000	350,000	500,000	600,000	-	-	-
Grants/Fund Raising	-	-	-	-	-	-	320,000
General Obligation Bonds - Subject to Referendum	-	-	-	-	-	-	17,500,000
	16,067,124	3,016,627	3,556,976	3,824,965	2,822,614	2,845,942	19,620,000

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
Public Works	Pavement Resurfacing	The City's pavement resurfacing program calls for the resurfacing of eight to nine miles of streets in the upcoming fiscal year. A pavement condition assessment identifies those streets in most need of resurfacing to prevent degradation of the road base.	Local option gas tax revenues	\$ 711,627	Investments in routine road repaving reduces the annual costs of road repairs.
Public Works	Sidewalk, Bike path & Curb Repairs	Replacement of sidewalks, bike paths and curbing where necessary for public safety.	Local option gas tax revenues	\$ 300,000	No additional impact on operating budget
Public Works	Facility Replacement Account	This account will accumulate funds for the replacement of roofs, air conditioning, paint and flooring and other major capital expenditures for City's facilities.	General Fund - \$325,000, Water & Sewer Fund - \$125,000 and Electric Services Fund - \$50,000	\$ 500,000	No additional impact on operating budget
Information Technology	Information Technology Upgrades	Upgrades to computers, networks, servers and phone systems. Also contains funding to continue the City facilities underground fiber network.	General Fund - \$175,000, Water & Sewer Fund - \$122,500 and Electric Services Fund - \$87,500	\$ 385,000	No additional impact on operating budget
Parks	Major Parks Maintenance Items	This funding is set aside for needed Parks Department capital equipment and facility maintenance and repairs.	General Fund	\$ 335,000	No additional impact on operating budget
Parks	Athletic Field & Tennis Court Lighting	Multi-year lighting enhancement project at the city's athletic venues. Includes replacement of worn poles and fixtures.	General Fund - \$125,000; Cell Tower Revenues - \$75,000	\$ 75,000	No additional impact on operating budget. Reduces maintenance on existing aging lighting stock.

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
Parks	Cemetery Improvements	Funding for this project will be used to create columbariums at Pinneywood and to start work at Palm Cemetery. Future funding will centralize maintenance services.	Cemetery Trust Fund	\$ 350,000	Improvements in 2021 through 2022 will allow for additional sales. Revenues are expected to exceed operating costs.
Public Works	Ravadauge Infrastructure Reimbursement	Provides funding estimate for the reimbursement of developer built city roads in the Ravadauge redevelopment area.	General Fund (paid from permit and tax revenues received by the development.)	\$ 200,000	The city will ultimately take over the maintenance of these roads however the reimbursement does not effect the city's obligation to do so.
Public Works	MLK Monitoring Station	Assisting the county build an upgraded air quality monitoring station to replace the existing.	General Fund (paid from permit and tax revenues received by the development.)	\$ 200,000	No additional impact on operating budget. This project is being reimbursed by Orange County.
Fire	Fire Safety Equipment Replacement Fund - Station Alerting	Contributions to the funding pool for the capital replacement of crucial life-saving equipment will go towards the cost of replacing the station alerting system to improve response times.	General Fund	\$ 175,000	No additional impact on operating budget
Police	Police Safety & Equipment Fund	This fund will allow the Police Department to create a funding pool for replacement of crucial life-saving equipment. In FY21 -24, funds will be saved to replace the aging 124 Motorola Radios.	General Fund	\$ 170,000	No additional impact on operating budget

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

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Public Works	Drainage Improvements - Most of the City's stormwater sewer infrastructure is over fifty years old. Some of these older systems do not meet the City's current drainage standards and in many cases are experiencing pipe material failures. Groundwater seepage into the stormwater sewer system is considered an illicit discharge carrying sediments to the City's lakes compromising water quality.	Stormwater Fees	1,050,000	250,000	250,000	250,000	150,000	150,000
Public Works	Kings Way Outfall Improvements	Stormwater Fees	375,000	375,000				
Public Works	N Lakemont Seminole Ditch Piping	Stormwater Fees	625,000	125,000	500,000			
Public Works	Canton at Knowles Drainage Improvements	Stormwater Fees	500,000			500,000		
Public Works	Winter Park Road Drainage Improvements	Stormwater Fees	1,200,000				600,000	600,000
Totals			3,750,000	750,000	750,000	750,000	750,000	750,000

Note: The stormwater capital improvement plan has been approved by the Lakes and Waterways Board.

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Stormwater Fund
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
Public Works	Drainage improvements	Rainfall events within recent years have produced increased intensities which have exceeded the capacity of the storm sewer infrastructure and as result the City has been experiencing localized flooding in areas that have not been prone to flooding in the past.	Stormwater utility fee	\$ 250,000	No additional impact on operating budget
Public Works	Kings Way Outfall Improvements	Replace CDS to improve drainage.	Stormwater utility fee	\$ 375,000	No additional impact on operating budget
Public Works	N Lakemont Seminole Ditch Piping	Replace drainage system, inlets, and piping.	Stormwater utility fee	\$ 125,000	No additional impact on operating budget

**CITY OF WINTER PARK
SUMMARY OF CAPITAL PROJECTS
COMMUNITY REDEVELOPMENT AGENCY FUND**

Current Adopted CIP

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
CRA	Small Scale CIP Improvements	TIF	200,000	40,000	40,000	40,000	40,000	40,000
CRA	CRA Infrastructure Improvements	TIF	500,000	100,000	100,000	100,000	100,000	100,000
CRA	Parking Structures	TIF	2,500,000				1,000,000	1,500,000
CRA	17-92 / PD&E Streetscape	TIF	3,000,000		-	-	1,000,000	2,000,000
CRA	MLK Park Improvements	TIF	3,000,000			1,500,000	1,500,000	
CRA	Hannibal Square Connectivity	TIF	200,000			200,000		
CRA	Post Office Acquisition	TIF	7,500,000	4,500,000	3,000,000			
CRA	Shady Park Area Improvements	TIF	300,000	300,000				
CRA	Central Park Stage Area Improvements	TIF	500,000				500,000	
Totals			17,700,000	4,940,000	3,140,000	1,840,000	4,140,000	3,640,000

Totals by Funding Source:

Tax Increment Financing (TIF)	17,700,000	4,940,000	3,140,000	1,840,000	4,140,000	3,640,000
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**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
CRA	Small Scale CRA Improvements	Purpose of this fund is to include minor project expenditures that may be incurred throughout the year such as SunRail weekend ridership, district enhancements, or other small scale projects.	Tax Increment Financing	\$ 40,000	These projects would be one time expenditures and should not impact ongoing operational costs.
CRA	CRA Infrastructure Improvements	This fund will provide for infrastructure improvement needs that enhance the CRA district and are in accordance with the adopted plan.	Tax Increment Financing	\$ 100,000	These projects would be one time expenditures and should not impact ongoing operational costs.
CRA	Post Office Acquisition	Funding to evaluate the potential land with area improvements for purchase and provide financial support as a purchaser of the Post Office.	Tax Increment Financing	\$ 4,500,000	These projects would be one-time expenditures and should not impact ongoing operational costs in the CRA.
CRA	Shady Park Area Improvements	Enhancements to the area to re-evaluate the inoperable splash pad and make beautification and program enhancements.	Tax Increment Financing	\$ 300,000	Until design and scope is determined, impact on maintenance and upkeep cannot be determined.

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

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Other Long-term Needs
Water and Sewer	Rehabilitation of defective sewer mains with heavy ground water infiltration.	Water and Sewer Fees	1,625,000	325,000	300,000	300,000	350,000	350,000	
Water and Sewer	Rehabilitation of sanitary manholes to restore their structural integrity	Water and Sewer Fees	490,000	50,000	100,000	100,000	120,000	120,000	
Water and Sewer	Short Liner Installation - for rehabilitation of sanitary sewer mains and laterals from the main to the property line.	Water and Sewer Fees	950,000		100,000	200,000	325,000	325,000	
Water and Sewer	Upgrade water mains - replacement of sub-standard water mains throughout the water distribution system.	Water and Sewer Fees	2,710,000	350,000	350,000	670,000	670,000	670,000	
Water and Sewer	Replacement of asbestos cement sanitary force mains deteriorated by hydrogen sulfide gas.	Water and Sewer Fees	80,000		20,000	20,000	20,000	20,000	
Water and Sewer	Lift Station Upgrades	Water and Sewer Fees	550,000		100,000	150,000	150,000	150,000	
Water and Sewer	Upgrading/rerating of Iron Bridge Regional Wastewater Treatment Facility (City of Orlando).	Water and Sewer Reserves	2,007,791	687,791	660,000	660,000			
Water and Sewer	Richard Crotty Parkway Utility Upgrade	Water Impact Fees	210,500	105,250	105,250				
		Water and Sewer Fees	855,500	427,750	427,750				
Water and Sewer	Kennedy Blvd Road Widening Force Main Upgrade	Sewer Impact Fees	1,600,000			1,000,000	600,000		
Water and Sewer	FDOT SR 434 Water and Sewer Relocation	Water and Sewer Fees	900,000		600,000	300,000			
		Water and Sewer Reserves	600,000		600,000				
Water and Sewer	Water Treatment Plant Renewal and Replacement	Water and Sewer Fees	326,000	326,000					

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

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Other Long-term Needs
Water and Sewer	Wastewater Reclamation Facility Renewal and Replacement	Water and Sewer Fees	150,000	150,000					
ITS	Information Technology Infrastructure Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund).	Water and Sewer Fees	497,500	122,500	87,500	87,500	100,000	100,000	
Public Works	Facility replacement account funding (replacement of flooring, roofing, air conditioning, painting, & other capital needs) (65% General Fund, 25% Water and Sewer Fund, and 10% Electric Fund).	Water and Sewer Fees	625,000	125,000	125,000	125,000	125,000	125,000	
Water and Sewer	Expansion of reclaimed water system	Water and Sewer Reserves	-						1,550,000
		Sewer Impact Fees	-						1,100,000
		Water Impact Fees	-						1,100,000
Water and Sewer	Ground Storage Tank Expansion	Water and Sewer Fees	-						6,100,000
Totals			14,177,291	2,669,291	3,575,500	3,612,500	2,460,000	1,860,000	9,850,000

Totals by Funding Source:

Water and Sewer Fees	9,759,000	1,876,250	2,210,250	1,952,500	1,860,000	1,860,000	6,100,000
Water and Sewer Reserves	2,607,791	687,791	1,260,000	660,000	-	-	1,550,000
Sewer Impact Fees	1,600,000	-	-	1,000,000	600,000	-	1,100,000
Water Impact Fees	210,500	105,250	105,250	-	-	-	1,100,000
	14,177,291	2,669,291	3,575,500	3,612,500	2,460,000	1,860,000	9,850,000

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Water & Sewer
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
Water and Sewer	Upgrade sanitary sewer mains	Defective sanitary sewer mains will be rehabilitated to decrease heavy ground water infiltration, in effect reducing the total flow to waste water facilities.	Water and Sewer Fees	\$ 325,000	This project will reduce wastewater treatment costs by reducing ground water infiltration
Water and Sewer	Rehabilitate sanitary sewer manholes	Sanitary sewer manholes deteriorated by hydrogen sulfide gas will be reconstructed. Repairing and restoring the structural integrity to the manholes will eliminate the possibility of collapse and groundwater infiltration, thus reducing flows and associated treatment costs.	Water and Sewer Fees	\$ 50,000	This project will reduce wastewater treatment costs by reducing ground water infiltration
Water and Sewer	Upgrade water mains	Water main upgrades consist of construction and upgrade of water mains and service lines to replace sub-standard water mains throughout the water distribution system. This work will improve water quality, flows and fire protection in the impacted areas.	Water and Sewer Fees	\$ 350,000	No additional impact on operating budget
Water and Sewer	Iron Bridge Regional Wastewater Treatment Facility	Upgrading/rerating of Iron Bridge Regional Wastewater Treatment Facility (City of Orlando).	Water and Sewer Reserves	\$ 687,791	No additional impact on operating budget
Water and Sewer	Richard Crotty Parkway Utility Upgrade	In partnership with Orange County, this project will realign Hanging Moss road which necessitates a water main upgrade and a force main replacement.	Water and Sewer Fees	\$ 533,000	No additional impact on operating budget

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Water & Sewer
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
Water and Sewer	Upgrade Water Treatment Plants	Renewal and replacement of components for the Water treatment plants and repump facilities.	Water and Sewer Fees	\$ 326,000	No additional impact on operating budget
Water and Sewer	Upgrade Winter Park Estates Wastewater Treatment Plant	Renewal and replacement of components for the Winter Park Estates Wastewater Reclamation Facility.	Water and Sewer Fees	\$ 150,000	No additional impact on operating budget

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

Department	Description	Funding Source	Estimated 5 Yr. Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Electric Services	Routine Capital improvements including: undergrounding electric lines, renewals and replacements, and other improvements required to provide service and improve the reliability of the electric system	Electric System Revenues	6,263,583	1,203,600	1,227,672	1,252,225	1,277,270	1,302,815
Electric Services	Undergrounding of Electric Lines	Electric System Revenues	25,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Electric Services	Solar Awning Construction	Electric System Revenues	500,000	500,000				
Public Works	Facility replacement account funding (replacement of flooring, roofing, air conditioning, painting, & other capital needs) (65% General Fund, 25% Water and Sewer Fund, and 10% Electric Fund)	Electric System Revenues	250,000	50,000	50,000	50,000	50,000	50,000
ITS	Information Technology Infrastructure Upgrades (50% General Fund, 25% Water and Sewer Fund and 25% Electric Services Fund)	Electric System Revenues	462,500	87,500	87,500	87,500	100,000	100,000
Totals			32,476,083	6,841,100	6,365,172	6,389,725	6,427,270	6,452,815

Totals by Funding Source:

Electric System Revenues	32,476,083	6,841,100	6,365,172	6,389,725	6,427,270	6,452,815
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Note: No additional bond issues are anticipated in the period covered by this Capital Improvement Plan

**CITY OF WINTER PARK
CAPITAL IMPROVEMENT PLAN - Electric Services
Fiscal Year 2020 - 2021**

Function	Project	Project Description	Primary Funding Source	Amount	Impact on Operating Budgets
Electric Services	Routine Capital: annual electric system improvements	These improvements include undergrounding electric lines and other improvements to increase the reliability of the electric system.	Electric Service Fees	\$ 1,203,600	No impact on operating budget
Electric Services	Undergrounding Electric Utilities	This is part of an ongoing plan to underground electric utility lines over the next 8 years.	Electric Service Fees	\$ 5,000,000	As electric utilities are placed underground there will be less costs for trimming trees around power lines.
Electric Services	Solar Awning Construction	Construction of an awning at the Utility Warehouse to provide protection for heavy vehicles as well as increasing the city's use of renewable energy sources.	Electric Service Fees	\$ 500,000	Solar energy savings will reduce operating costs, but also reduce revenues to the Electric Utility as this is in Winter Park's service area.



miscellaneous

Miscellaneous

This section includes information on how the city was founded, items and issues of interest in the city today, basic information about transportation infrastructure, a summary of the major employers, comparative demographic data, a glossary of common terms used in the budget document.

Historical, General, & Demographic Information

The Early History of Winter Park

The history of Winter Park began with an eight-acre plot purchased in 1858 by one David Mizell. He called it Lake View. In 1881, with the addition of 600 adjacent acres purchased and plotted as a town, Winter Park was born. After considerable effort a railroad was persuaded to extend its line to the new town, and in 1882 the railroad depot was constructed that has the distinction of being the town's first building. Loring Chase and O. E. Chapman, owners of the 600 acres of land, built a store building at the corner of now Park and Welbourne Avenues, that housed the first mercantile establishment, post office, and on the second floor, an assembly room. That building still stands.

The first telegraphic communication was a message to U.S. President Chester A. Arthur on New Year's Day, 1883. In the same month the first school was opened. 1885 saw the founding of the Winter Park Public Library. The first municipal election was held in 1886 and 102 registered voters incorporated the town in 1887. The next year the Winter Park Improvement Association was founded which continued throughout the years to become the Chamber of Commerce.

By 1886, when surrounding land was selling for \$1.25 per acre, many acres had been planted and citrus growing was becoming the leading activity. Groves, totaling 850 acres, were under cultivation. The world famous "Temple" orange was discovered in Winter Park and developed in the surrounding groves. The original tree still stands on private property in the City. By 1887 the population of the City was 617.

Many interesting facets of local history abound that exceed the scope of this sketch. Some have to do with transportation including the "Dinky", a narrow-gauge steam train line that served interurban passengers between Winter Park and Orlando; steam boats on the lakes used to tow lumber and pulp to mills in the area; and a mule-drawn street railway.

The chief economic asset in early years, as now, was entertaining winter visitors. The largest hotel in the state, the Seminole, flourished in Winter Park for many years. The winter climate, beautiful forests, swales, and fertile soil exerted strong influences on the early settlers and visitors but the strongest attraction to Central Florida then, as now, were the numerous lakes.

Most attractive, however, are the many cultural advantages that have evolved through the years. Starting with the founding of Rollins College in 1885 by a committee of Congregational ministers as the first institution of higher learning in the State, a tradition of academic excellence and highest regard for the arts in all forms has resulted in a nationally recognized Spring Art Festival, the Bach Festival, a strong drama community with many fine presentations each year, an almost continuous round of recitals exhibitions and other manifestations of

culture and the arts. Expanded in 2011, the Charles Hosmer Morse Museum of American Art, which houses the largest collection of Tiffany glass in the world, was first opened in July 1995. As a result, Winter Park has drawn, both as visitors and residents, a wide range of distinguished persons. They imported a civic atmosphere that is still very strong.

The Present Day Winter Park

The City of Winter Park is located in the center of the State of Florida in North Orange County and is considered a part of the Orlando Metropolitan Area.

Although the Orlando Metropolitan Area has been one of the top growth areas in the country, generally, Winter Park has seen only modest population growth since 1970. The median age of the population is 45.1 years old. The population is better educated and older than the surrounding population in the Orange County area with a median age of 35.1 years. Winter Park's person per household ratio has continued to decline over the past several decades following the national trend so that it is now 2.16 persons on average.

Winter Park is often mistakenly considered a bedroom community but with a thriving business district, Winter Park is a daytime employee destination. The City contains the full range of residential uses, a premier central business district, major office buildings, a hospital and a small amount of industrial property. Possession of this full range of land use types plus the economic and ethnic diversity of the City's population qualifies Winter Park as a true city.

The largest employers within Winter Park are Winter Park Memorial Hospital, Rollins College, Orange County Public Schools and the City of Winter Park. Yet, Winter Park's economy is not overly dependent on any one employer as the total employed by the five largest employers represents less than fifteen percent of the total workforce in Winter Park.

Construction activity in the City has been extremely active as this becomes one of the longest economic expansions on record. Recent years have seen redevelopment of commercial properties on major arterial roads and the renovation of houses throughout the City. The widespread renovation of homes is attributable to the desirability of Winter Park as a place to live and the lack of available vacant lots.

This combination of construction, renovation and overall economic strength has helped preserve the City's ad valorem tax base. The City's tax base has recovered Winter Park has added 7.8% to its taxable value bringing its FY 2021 expected value to \$6.6 billion as compared to \$6.2 billion the prior year.

Government Structure:

The City of Winter Park operates under a commission-manager form of government. The City Commission establishes policy and appoints a

professional manager to implement policy and run the city on a day-to-day basis.

Transportation:

Winter Park is well positioned in the middle of a well-connected and diverse economy just northeast of the City of Orlando and 25 miles from Disney World. For information on transportation infrastructure, please see the information below or visit orlandoedc.com.

AIRPORTS

- *Orlando International Airport (MCO)* – MCO is located at State Road 436 and Toll Road 528 with convenient access to all the major transportation routes. OIA offers direct service to numerous domestic and international destinations with over 43 million passengers served annually.
- *Orlando-Sanford International Airport (SFB)* – Located off County Rd 46A and Interstate 4, SFB offers commercial and public service both domestically and internationally to over 2.9 million passengers annually.
- *Orlando Executive Airport (OEA)* – Located off US Hwy. 50 and Bennet Road near downtown Orlando OEA offers convenient service for the corporate jet traveler.

For more information on these airports, please visit orlandoairports.net/orl

RAIL

- *Amtrak Passenger Rail* – Located at 150 West Morse Boulevard in the heart of downtown Winter Park, Amtrak offers convenient passenger connectivity to cities across the nation. For passenger and route information, please visit amtrak.com.
- *CSX Transportation* - The largest rail network in the eastern United States, CSXT provides rail freight transportation over a network of more than 23,000 route miles in 23 states, the District of Columbia, and two Canadian provinces. With its headquarters in Jacksonville, Fla., and key facilities in Tampa, Orlando and Pensacola, CSXT owns and maintains approximately 1,750 route miles in the state.
- *Florida High Speed Rail* – The proposed high speed rail link between Tampa and Orlando began in 2011 and should be completed by 2014. Trains with top speeds of 168 mph will transport passengers between the cities in less than an hour and will eventually include Miami on one contiguous rail network.
- *SunRail Commuter Line* – With service started in 2014, the 61-mile commuter rail line uses existing tracks to link 17 stations along the north-south corridor of central Florida, reducing traffic congestion and pollution. Already a daily destination for employment, shopping and dining, the conveniently located, historic train station in the heart of the city offers an affordable mass-transit option for those desiring to reach

Winter Park. For more information, please visit their website at sunrail.com.

BUS

- *Lynx* – The Central Florida Regional Transportation Authority operates a fleet of 290 buses on 65 routes serving Orange, Osceola and Seminole counties. With over 26 million passenger trips, Lynx provides convenient service to Winter Park. For more information, please visit golynx.com.

PORT

- *Port Canaveral* – Located on the east coast of Central Florida about an hour and a half drive from Winter Park, this customer-friendly gateway to major consumer markets and leisure destinations, offers deep water port services including cargo, cruising and recreation services. For more information about recreational and business services, please visit portcanaveral.com
- *Port of Sanford* – Located 25 minutes from Winter Park, the Port of Sanford offers intercostal waterway access via the St. Johns River. For more information, please visit centralfloridabusinesscenter.com.
- *Port of Tampa* – Florida's largest cargo tonnage port is located on the Gulf of Mexico offering recreational and business services. For more information, please visit their website at tampaport.com.

Major Employers:

Winter Park is not a bedroom community, but a commercial working hub. With over 25,000 employees coming to work each day in the city, Winter Park is an excellent place to locate your business in a vibrant community with convenient access to talent. Below is a list of some of the top employers and corporate headquarters that call Winter Park home.

Largest Employers

Employer	Business Type	Employee Count
Florida Hospital	Health Services	1,400
Rollins College	Education	700
Orange County Schools	Education	650
City of Winter Park	Government	520
Publix	Retail	400

Corporate headquarters located in Winter Park

- 4 Rivers BBQ – Winter Park’s own nationally recognized BBQ chain.
- AndCo Consulting – Institutional investment consulting firm.
- *Bonnier Corporation* – Swedish publishing and multimedia giant located in Winter Park Village.
- *Brassfield & Gorrie* – One of the nation’s largest privately-held construction and contracting services companies.
- *Holiday Retirement, LLC* – Operator of 260 senior living communities across the country.
- *Ruth’s Hospitality Group International* – International restaurant chain owning the Ruth’s Chris brand.
- *Timbers Resorts, LLC*, - An international resort parent company.



Executive Summary

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

Prepared by Esri

Winter Park c...

Population

2000 Population	27,761
2010 Population	27,666
2019 Population	30,893
2024 Population	33,288
2000-2010 Annual Rate	-0.03%
2010-2019 Annual Rate	1.20%
2019-2024 Annual Rate	1.50%
2019 Male Population	47.6%
2019 Female Population	52.4%
2019 Median Age	45.1

In the identified area, the current year population is 30,893. In 2010, the Census count in the area was 27,666. The rate of change since 2010 was 1.20% annually. The five-year projection for the population in the area is 33,288 representing a change of 1.50% annually from 2019 to 2024. Currently, the population is 47.6% male and 52.4% female.

Median Age

The median age in this area is 45.1, compared to U.S. median age of 38.5.

Race and Ethnicity

2019 White Alone	81.8%
2019 Black Alone	10.6%
2019 American Indian/Alaska Native Alone	0.2%
2019 Asian Alone	3.0%
2019 Pacific Islander Alone	0.0%
2019 Other Race	1.9%
2019 Two or More Races	2.5%
2019 Hispanic Origin (Any Race)	11.1%

Persons of Hispanic origin represent 11.1% of the population in the identified area compared to 18.6% of the U.S. population. Persons of Hispanic Origin may be of any race. The Diversity Index, which measures the probability that two people from the same area will be from different race/ethnic groups, is 45.4 in the identified area, compared to 64.8 for the U.S. as a whole.

Households

2019 Wealth Index	180
2000 Households	12,311
2010 Households	12,156
2019 Total Households	13,550
2024 Total Households	14,646
2000-2010 Annual Rate	-0.13%
2010-2019 Annual Rate	1.18%
2019-2024 Annual Rate	1.57%
2019 Average Household Size	2.16

The household count in this area has changed from 12,156 in 2010 to 13,550 in the current year, a change of 1.18% annually. The five-year projection of households is 14,646, a change of 1.57% annually from the current year total. Average household size is currently 2.16, compared to 2.14 in the year 2010. The number of families in the current year is 7,218 in the specified area.

Data Note: Income is expressed in current dollars. Housing Affordability Index and Percent of Income for Mortgage calculations are only available for areas with 50 or more owner-occupied housing units.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024. Esri converted Census 2000 data into 2010 geography.

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Executive Summary

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

Prepared by Esri

Winter Park c...

Mortgage Income

2019 Percent of Income for Mortgage	28.3%
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Median Household Income

2019 Median Household Income	\$72,540
2024 Median Household Income	\$79,678
2019-2024 Annual Rate	1.89%

Average Household Income

2019 Average Household Income	\$130,283
2024 Average Household Income	\$137,786
2019-2024 Annual Rate	1.13%

Per Capita Income

2019 Per Capita Income	\$56,829
2024 Per Capita Income	\$60,284
2019-2024 Annual Rate	1.19%

Households by Income

Current median household income is \$72,540 in the area, compared to \$60,548 for all U.S. households. Median household income is projected to be \$79,678 in five years, compared to \$69,180 for all U.S. households

Current average household income is \$130,283 in this area, compared to \$87,398 for all U.S. households. Average household income is projected to be \$137,786 in five years, compared to \$99,638 for all U.S. households

Current per capita income is \$56,829 in the area, compared to the U.S. per capita income of \$33,028. The per capita income is projected to be \$60,284 in five years, compared to \$36,530 for all U.S. households

Housing

2019 Housing Affordability Index	87
2000 Total Housing Units	13,042
2000 Owner Occupied Housing Units	8,029
2000 Renter Occupied Housing Units	4,282
2000 Vacant Housing Units	731
2010 Total Housing Units	13,571
2010 Owner Occupied Housing Units	7,838
2010 Renter Occupied Housing Units	4,318
2010 Vacant Housing Units	1,415
2019 Total Housing Units	14,869
2019 Owner Occupied Housing Units	7,712
2019 Renter Occupied Housing Units	5,838
2019 Vacant Housing Units	1,319
2024 Total Housing Units	15,984
2024 Owner Occupied Housing Units	8,297
2024 Renter Occupied Housing Units	6,348
2024 Vacant Housing Units	1,338

Currently, 51.9% of the 14,869 housing units in the area are owner occupied; 39.3%, renter occupied; and 8.9% are vacant. Currently, in the U.S., 56.4% of the housing units in the area are owner occupied; 32.4% are renter occupied; and 11.2% are vacant. In 2010, there were 13,571 housing units in the area - 57.8% owner occupied, 31.8% renter occupied, and 10.4% vacant. The annual rate of change in housing units since 2010 is 4.14%. Median home value in the area is \$419,811, compared to a median home value of \$234,154 for the U.S. In five years, median value is projected to change by 1.00% annually to \$441,141.

Data Note: Income is expressed in current dollars. Housing Affordability Index and Percent of Income for Mortgage calculations are only available for areas with 50 or more owner-occupied housing units.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024. Esri converted Census 2000 data into 2010 geography.

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Community Profile

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

		Orange County...
Population Summary		
2000 Total Population		896,294
2010 Total Population		1,145,956
2019 Total Population		1,378,538
2019 Group Quarters		34,553
2024 Total Population		1,518,436
2019-2024 Annual Rate		1.95%
2019 Total Daytime Population		1,551,455
Workers		882,996
Residents		668,459
Household Summary		
2000 Households		336,256
2000 Average Household Size		2.61
2010 Households		421,847
2010 Average Household Size		2.64
2019 Households		503,126
2019 Average Household Size		2.67
2024 Households		553,180
2024 Average Household Size		2.68
2019-2024 Annual Rate		1.91%
2010 Families		273,454
2010 Average Family Size		3.19
2019 Families		323,179
2019 Average Family Size		3.24
2024 Families		354,141
2024 Average Family Size		3.25
2019-2024 Annual Rate		1.85%
Housing Unit Summary		
2000 Housing Units		361,312
Owner Occupied Housing Units		56.5%
Renter Occupied Housing Units		36.6%
Vacant Housing Units		6.9%
2010 Housing Units		487,839
Owner Occupied Housing Units		50.0%
Renter Occupied Housing Units		36.5%
Vacant Housing Units		13.5%
2019 Housing Units		564,822
Owner Occupied Housing Units		49.1%
Renter Occupied Housing Units		39.9%
Vacant Housing Units		10.9%
2024 Housing Units		617,165
Owner Occupied Housing Units		50.1%
Renter Occupied Housing Units		39.5%
Vacant Housing Units		10.4%
Median Household Income		
2019		\$55,509
2024		\$62,688
Median Home Value		
2019		\$244,448
2024		\$275,343
Per Capita Income		
2019		\$29,939
2024		\$34,282
Median Age		
2010		33.7
2019		35.1
2024		35.6

Data Note: Household population includes persons not residing in group quarters. Average Household Size is the household population divided by total households. Persons in families include the householder and persons related to the householder by birth, marriage, or adoption. Per Capita Income represents the income received by all persons aged 15 years and over divided by the total population.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.



Community Profile

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

Orange County...

2019 Households by Income

Household Income Base	503,126
<\$15,000	11.1%
\$15,000 - \$24,999	9.6%
\$25,000 - \$34,999	9.4%
\$35,000 - \$49,999	14.3%
\$50,000 - \$74,999	18.9%
\$75,000 - \$99,999	11.4%
\$100,000 - \$149,999	12.7%
\$150,000 - \$199,999	5.9%
\$200,000+	6.8%
Average Household Income	\$81,702

2024 Households by Income

Household Income Base	553,180
<\$15,000	9.1%
\$15,000 - \$24,999	8.0%
\$25,000 - \$34,999	8.1%
\$35,000 - \$49,999	13.4%
\$50,000 - \$74,999	18.7%
\$75,000 - \$99,999	12.1%
\$100,000 - \$149,999	14.6%
\$150,000 - \$199,999	7.9%
\$200,000+	8.0%
Average Household Income	\$93,801

2019 Owner Occupied Housing Units by Value

Total	277,568
<\$50,000	4.1%
\$50,000 - \$99,999	7.0%
\$100,000 - \$149,999	9.9%
\$150,000 - \$199,999	15.5%
\$200,000 - \$249,999	15.3%
\$250,000 - \$299,999	13.6%
\$300,000 - \$399,999	16.5%
\$400,000 - \$499,999	7.6%
\$500,000 - \$749,999	6.1%
\$750,000 - \$999,999	2.0%
\$1,000,000 - \$1,499,999	1.4%
\$1,500,000 - \$1,999,999	0.4%
\$2,000,000 +	0.7%
Average Home Value	\$304,362

2024 Owner Occupied Housing Units by Value

Total	309,154
<\$50,000	2.4%
\$50,000 - \$99,999	4.3%
\$100,000 - \$149,999	6.9%
\$150,000 - \$199,999	13.0%
\$200,000 - \$249,999	15.6%
\$250,000 - \$299,999	15.3%
\$300,000 - \$399,999	19.9%
\$400,000 - \$499,999	9.5%
\$500,000 - \$749,999	7.8%
\$750,000 - \$999,999	2.5%
\$1,000,000 - \$1,499,999	1.5%
\$1,500,000 - \$1,999,999	0.4%
\$2,000,000 +	0.8%
Average Home Value	\$339,212

Data Note: Income represents the preceding year, expressed in current dollars. Household income includes wage and salary earnings, interest dividends, net rents, pensions, SSI and welfare payments, child support, and alimony.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.

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Community Profile

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

		Orange County...
2010 Population by Age		
Total		1,145,956
0 - 4		6.5%
5 - 9		6.4%
10 - 14		6.5%
15 - 24		16.9%
25 - 34		15.5%
35 - 44		14.4%
45 - 54		14.1%
55 - 64		10.0%
65 - 74		5.4%
75 - 84		3.1%
85 +		1.2%
18 +		76.4%
2019 Population by Age		
Total		1,378,538
0 - 4		6.0%
5 - 9		6.0%
10 - 14		6.0%
15 - 24		14.8%
25 - 34		17.0%
35 - 44		13.6%
45 - 54		12.5%
55 - 64		11.5%
65 - 74		7.6%
75 - 84		3.5%
85 +		1.4%
18 +		78.4%
2024 Population by Age		
Total		1,518,436
0 - 4		6.2%
5 - 9		6.0%
10 - 14		6.0%
15 - 24		14.0%
25 - 34		16.7%
35 - 44		14.6%
45 - 54		11.6%
55 - 64		10.9%
65 - 74		8.3%
75 - 84		4.2%
85 +		1.4%
18 +		78.3%
2010 Population by Sex		
Males		564,326
Females		581,630
2019 Population by Sex		
Males		679,675
Females		698,863
2024 Population by Sex		
Males		746,820
Females		771,616

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.



Community Profile

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

Orange County...

2010 Population by Race/Ethnicity

Total	1,145,956
White Alone	63.6%
Black Alone	20.8%
American Indian Alone	0.4%
Asian Alone	4.9%
Pacific Islander Alone	0.1%
Some Other Race Alone	6.7%
Two or More Races	3.4%
Hispanic Origin	26.9%
Diversity Index	72.7

2019 Population by Race/Ethnicity

Total	1,378,538
White Alone	59.9%
Black Alone	21.9%
American Indian Alone	0.4%
Asian Alone	5.5%
Pacific Islander Alone	0.1%
Some Other Race Alone	8.2%
Two or More Races	4.0%
Hispanic Origin	33.0%
Diversity Index	77.2

2024 Population by Race/Ethnicity

Total	1,518,436
White Alone	59.9%
Black Alone	21.9%
American Indian Alone	0.4%
Asian Alone	5.5%
Pacific Islander Alone	0.1%
Some Other Race Alone	8.2%
Two or More Races	4.0%
Hispanic Origin	33.0%
Diversity Index	77.2

2010 Population by Relationship and Household Type

Total	1,145,956
In Households	97.1%
In Family Households	79.0%
Householder	23.9%
Spouse	16.0%
Child	30.8%
Other relative	5.4%
Nonrelative	2.9%
In Nonfamily Households	18.1%
In Group Quarters	2.9%
Institutionalized Population	0.9%
Noninstitutionalized Population	2.0%

Data Note: Persons of Hispanic Origin may be of any race. The Diversity Index measures the probability that two people from the same area will be from different race/ethnic groups.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.

June 18, 2020

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Community Profile

Orange County, FL
Orange County, FL (12095)
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Prepared by Esri

		Orange County...
2019 Population 25+ by Educational Attainment		
Total		925,421
Less than 9th Grade		4.2%
9th - 12th Grade, No Diploma		6.4%
High School Graduate		21.3%
GED/Alternative Credential		3.4%
Some College, No Degree		18.6%
Associate Degree		11.4%
Bachelor's Degree		23.2%
Graduate/Professional Degree		11.6%
2019 Population 15+ by Marital Status		
Total		1,128,932
Never Married		39.2%
Married		44.9%
Widowed		4.3%
Divorced		11.6%
2019 Civilian Population 16+ in Labor Force		
Civilian Employed		95.7%
Civilian Unemployed (Unemployment Rate)		4.3%
2019 Employed Population 16+ by Industry		
Total		719,310
Agriculture/Mining		0.4%
Construction		7.1%
Manufacturing		4.4%
Wholesale Trade		2.6%
Retail Trade		11.3%
Transportation/Utilities		6.0%
Information		1.9%
Finance/Insurance/Real Estate		7.1%
Services		56.6%
Public Administration		2.7%
2019 Employed Population 16+ by Occupation		
Total		719,310
White Collar		62.2%
Management/Business/Financial		14.8%
Professional		21.1%
Sales		12.2%
Administrative Support		14.1%
Services		21.1%
Blue Collar		16.7%
Farming/Forestry/Fishing		0.3%
Construction/Extraction		4.7%
Installation/Maintenance/Repair		2.6%
Production		3.0%
Transportation/Material Moving		6.0%
2010 Population By Urban/ Rural Status		
Total Population		1,145,956
Population Inside Urbanized Area		97.4%
Population Inside Urbanized Cluster		0.5%
Rural Population		2.0%

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.

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Community Profile

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

		Orange County...
2010 Households by Type		
Total		421,847
Households with 1 Person		24.9%
Households with 2+ People		75.1%
Family Households		64.8%
Husband-wife Families		43.5%
With Related Children		21.0%
Other Family (No Spouse Present)		21.3%
Other Family with Male Householder		5.7%
With Related Children		3.1%
Other Family with Female Householder		15.7%
With Related Children		10.4%
Nonfamily Households		10.3%
All Households with Children		35.0%
Multigenerational Households		5.4%
Unmarried Partner Households		8.4%
Male-female		7.2%
Same-sex		1.1%
2010 Households by Size		
Total		421,847
1 Person Household		24.9%
2 Person Household		31.5%
3 Person Household		17.7%
4 Person Household		14.5%
5 Person Household		6.8%
6 Person Household		2.7%
7 + Person Household		1.8%
2010 Households by Tenure and Mortgage Status		
Total		421,847
Owner Occupied		57.8%
Owned with a Mortgage/Loan		45.7%
Owned Free and Clear		12.2%
Renter Occupied		42.2%
2010 Housing Units By Urban/ Rural Status		
Total Housing Units		487,839
Housing Units Inside Urbanized Area		97.5%
Housing Units Inside Urbanized Cluster		0.6%
Rural Housing Units		1.9%

Data Note: Households with children include any households with people under age 18, related or not. Multigenerational households are families with 3 or more parent-child relationships. Unmarried partner households are usually classified as nonfamily households unless there is another member of the household related to the householder. Multigenerational and unmarried partner households are reported only to the tract level. Esri estimated block group data, which is used to estimate polygons or non-standard geography.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.



Community Profile

Orange County, FL
Orange County, FL (12095)
Geography: County

Prepared by Esri

Orange County...

Top 3 Tapestry Segments

1. American Dreamers (7C)
2. Young and Restless (11B)
3. Up and Coming Families (7A)

2019 Consumer Spending

Apparel & Services: Total \$	\$1,047,589,241
Average Spent	\$2,082.16
Spending Potential Index	97
Education: Total \$	\$719,252,068
Average Spent	\$1,429.57
Spending Potential Index	90
Entertainment/Recreation: Total \$	\$1,518,912,063
Average Spent	\$3,018.95
Spending Potential Index	92
Food at Home: Total \$	\$2,479,110,807
Average Spent	\$4,927.42
Spending Potential Index	95
Food Away from Home: Total \$	\$1,799,038,777
Average Spent	\$3,575.72
Spending Potential Index	97
Health Care: Total \$	\$2,719,807,895
Average Spent	\$5,405.82
Spending Potential Index	91
HH Furnishings & Equipment: Total \$	\$1,025,815,581
Average Spent	\$2,038.88
Spending Potential Index	96
Personal Care Products & Services: Total \$	\$432,897,936
Average Spent	\$860.42
Spending Potential Index	97
Shelter: Total \$	\$8,857,959,950
Average Spent	\$17,605.85
Spending Potential Index	95
Support Payments/Cash Contributions/Gifts in Kind: Total \$	\$1,140,868,552
Average Spent	\$2,267.56
Spending Potential Index	91
Travel: Total \$	\$1,036,036,278
Average Spent	\$2,059.20
Spending Potential Index	92
Vehicle Maintenance & Repairs: Total \$	\$552,252,662
Average Spent	\$1,097.64
Spending Potential Index	96

Data Note: Consumer spending shows the amount spent on a variety of goods and services by households that reside in the area. Expenditures are shown by broad budget categories that are not mutually exclusive. Consumer spending does not equal business revenue. Total and Average Amount Spent Per Household represent annual figures. The Spending Potential Index represents the amount spent in the area relative to a national average of 100.

Source: Consumer Spending data are derived from the 2016 and 2017 Consumer Expenditure Surveys, Bureau of Labor Statistics. Esri.

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024 Esri converted Census 2000 data into 2010 geography.

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Active Advisory Boards and Task Forces

Building Department

- Board of Adjustments
- Construction Board of Adjustments & Appeals
- KWPB & Sustainable Advisory Board

Planning and Transportation

- Historic Preservation Board
- Housing Authority Board
- Planning and Zoning Board
- Public Art Advisory Board
- Transportation Advisory Board

Public Works

- Lakes and Waterways Advisory Board
- Utilities Advisory Board

Public Safety

- Civil Service Board
- Firefighters Pension Fund Board of Trustees
- Police Retirement Board of Trustees

Parks and Recreation

- Golf Course Advisory Board
- Parks and Recreation Advisory Board
- Tree Preservation Board

General Administration

- Code Compliance Board
- CRA Agency
- CRA Advisory Board
- Economic Development Advisory Board

Glossary

Account Code

Expenditure classification according to the types of items purchased or services obtained.

Accounting System

The total set of records and procedures used to record, classify, summarize and report information on the financial status and operations of the City.

Accrual Basis of Accounting

A basis of accounting which recognizes increases or decreases in economic resources as soon as the underlying event or transaction occurs.

Ad Valorem Tax

Property taxes levied on the assessed value of real or personal property.

Amortization

Payment of principal on outstanding debt.

Appropriation

A legal authorization granted by the City commission to purchase goods and services.

Arbitrage Regulations

Arbitrage regulations from the Internal Revenue Service limit the amount of investment earnings from the proceeds of tax-exempt debt that may be retained by the City. Earnings in excess of the interest expense must be rebated to the Internal Revenue Service.

Assessed Valuation

The value placed upon real and personal property by the Orange County Assessor for purposes of taxation.

Assessment Roll

An official list containing: (1) the legal description of each real property or the description of personal property; (2) the assessed value; and (3) the name and address of the owner.

Assets

Resources owned or held by a government that have monetary value.

Authorized Positions

The approved list of positions that an organization may hire to fill.

Authorizing Legislation

Legal action providing authority to incur debts or make payments.

Budget

A financial plan containing an estimate of proposed expenditures for specified services and the proposed means of financing them, usually for a single fiscal year. Florida law allows for a proposed, tentative or adopted budget.

Balanced Budget

A budget in which planned resources equal planned expenditures.

Budgetary Control

The control or management of a government following an approved budget to keep expenditures within the limits of authorized appropriations and available resources.

Budget Calendar

The schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Document

The official written statement of proposed revenues and

expenditures prepared by the Finance Department and presented by the City Manager to the Commission.

Budget Message

A general discussion of the proposed budget presented in writing as a part of, or as a supplement to, the budget document. It explains the principal budget issues, financial status at the time of the message and presents recommendations by the City Manager to the Commission.

CAFR

Comprehensive Annual Financial Report.

Capital Equipment (also Capital Assets)

Tangible property or equipment used for operations, expected to have a service life of more than three years and a cost of more than \$5,000.

Capital Improvement Project Budget (CIP)

A financial plan for construction of physical assets such as streets, buildings, sewers and recreation facilities.

Capital Improvements

Expenditures related to the acquisition, expansion or rehabilitation of the City's physical assets (infrastructure).

Capital Lease

A capital lease is a financing arrangement to acquire a piece of equipment through lease payments. Ownership of the equipment transfers to the City when all lease payments have been made.

Capital Outlay

Expenditures that result in acquisitions of, or additions to, fixed assets.

Comprehensive Budget

All revenues and expenditures included in the budget.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CRA

Community Redevelopment Agency

Current Services Budget

An executive budget projection that anticipates specific revenue expenditure and dept. service levels, if current policies remain the same.

Current Year

The fiscal year in progress.

Debt Limit/Capacity

The city's debt management policy sets the debt limit, or total amount of General Obligation Debt Outstanding, at 2% of the city's taxable value.

Debt Service

Payment of principal and interest to holders of a government's debt instruments (bonds and notes).

Debt Service Coverage

The ratio of net revenue available for debt service to the annual debt service requirements of an issue of revenue bonds.

Debt Service Fund

A fund established to account for the accumulation of resources for,

and the payment of, general long-term debt principal and interest.

Debt Service Requirement

The amount of money required to pay principal and interest in any fiscal year.

Deficit

The excess of expenses over revenues during a fiscal year.

Delinquent Taxes

Taxes remaining unpaid on and after the due date, to which a late-payment penalty is added.

Department

A major unit of organization in the City, headed by a department director. Sub-units, called Divisions, form the basis for a department.

Depreciation

The decrease in value of physical assets due to usage and the passage of time.

Designated Revenue

Funds from a specific source to be spent only for designated purposes, i. e., gasoline taxes to be used only for street construction and maintenance.

Direct Expenses

Those expenses that can be charged directly as a part of the cost of a product or service of a department or operating unit.

Division

A major sub-unit of a department.

Effectiveness

A measurement comparing the amount or level of service produced to the resources used to produce it.

EMS

Emergency medical services provided by Fire/Rescue staff.

EMT

Emergency medical transport of a patient to a hospital for treatment.

Encumbrance

An amount of money committed for the payment of good and services not yet received or paid for.

Enterprise Fund

A self-supporting fund designed to account for activities supported by user charges, i.e., Water & Sewer, Electric and Golf Course Funds.

Estimated Revenues

Projections of monies to be received during the fiscal year.

Expenditures/Expenses

The cost of goods delivered or services rendered including personnel and operating cost, capital outlays and debt service.

Financial Plan

A statement of estimated revenues, expenditures and balances for each fund.

Fiscal Year

A 12-month period to which the annual budget applies, after which a government determines its financial position and results of its operations. The City's fiscal year begins October 1 and ends September 30.

Fixed Assets

Assets of a long-term character that continue to be held or used, such as land, buildings and equipment.

Franchise Fees

A fee assessed on a business, usually a public utility, in return for giving them the exclusive right to

operate inside the City limits. The City of Winter Park has granted franchises for electric, cable television, gas and scenic boat tours.

Full Faith and Credit

A pledge of the general taxing body for the payment of debt obligations. Bonds carrying such pledges are called general obligation bonds.

Fund

A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance

Fund equity for governmental funds and trust funds reflecting the accumulated excess of assets over liabilities for general governmental functions.

FY

Fiscal year ending September 30

GAAP

Generally accepted accounting principles.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. Included in the City's General Fund are the Police, Fire, Administration, Finance, Planning and Community Development, Public Works and Parks and Recreation.

General Obligation Bonds

Bonds issued, pledging the full faith and credit of the issuing government upon voter approval at a general referendum.

General Revenue

The revenues of a government other than those derived from, and

retained in, Enterprise and Internal Service funds.

Goals

The City's priorities, developed through a strategic planning workshop, for which it strives to attain to deal with the challenges of the present and future.

Grant

Contributions or gifts of cash or other assets from Federal, State or local governments for a specified project, purpose or activity.

Governmental Funds

Funds used to account for governmental operations funded through a combination of general purpose revenues and user charges.

Homestead Exemption

A deduction from the total taxable assessed value of property occupied by the owner in the State of Florida. The exemption is \$25,000 for all property owners who qualify.

Indirect Cost

Any cost incurred that cannot be charged to any single cost objective.

Infrastructure

The physical assets of the City, i.e., streets, water/sewer systems, public buildings, parks.

Intergovernmental Revenue

Funds received from Federal, State and other local government sources, such as grants, shared revenues and payments in lieu of taxes.

Internal Service Changes

Charges by Internal Service Funds to other departments within the City as reimbursement for goods supplied or services rendered.

Internal Service Funds

Self-supporting funds established for the financing of goods or services provided by one department or other departments within the City on a cost-reimbursement basis.

Liability

Debt or other legal obligations arising out of transactions in the past that must be paid or refunded at some future date, not including encumbrances.

MGD

Measurement of water or wastewater flow in millions of gallons per day.

Millage Rate

The tax rate on real and personal property, expressed in mills. Each mill generates \$1 for every \$1,000 of assessed valuation of taxable property.

Modified Accrual Accounting

A basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

Operating Budget

A budget for general expenditures such as salaries, supplies and services.

Ordinance

A formal legislative enactment by the governing board of a municipality having the full force and effect of law within the boundaries of the municipality to which it applies, provided it does not conflict with a higher form of law such as a state statute.

Personal Services

The cost of wages, salaries, retirement and other fringe benefits.

Policy Goals/Objectives

The major statements identifying the City's broad goals and specific objectives.

Prior Year

The fiscal year immediately preceding the current year.

Property Tax

A tax levied on the assessed value of real property; also call ad valorem tax.

Recurring Expense

Expenses that continue from year to year, where a similar amount can be expected annually, such as personnel expenses and charges for utilities.

Recurring Revenue

Revenue sources that continue from year to year and where a similar amount can be expected annually, i.e., property taxes, utility taxes and license fees.

Reserve

An account indicating that a portion of the fund is legally restricted for a specific purpose or not available for appropriation or spending.

Resolution

An order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Receipts/Revenues

An increase to a fund's assets that; (1) does not increase a liability; (2) is not repayment of an expenditure

already made; (3) does not represent cancellation of certain liabilities; (4) does not represent contributions of capital.

Revenue Bonds

Bonds for which a specific revenue source is pledged for the repayment of the debt (e.g., water and sewer revenues).

Risk Management

The reduction of risk or loss through careful procedures and practices.

Rollback Rate

The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Self-Insurance

The underwriting of one's own insurance instead of obtaining coverage from a private provider.

Service Plan

The methods by which a government plans to meet its service objectives; the basis for annual budget preparation.

Tax Increment Revenue

Property tax revenue from the City and County derived from taxable value in excess of the taxable values as of the base years in the Community Redevelopment Area.

Tax Levy

The total amount of taxes imposed by a government to finance services executed for the common benefit.

Tax Roll

The official list showing the amount of taxes levied against each taxpayer or property.

Tax Year

The calendar year in which property owners received tax bills. The 2017 tax bills produce revenue to the City in FY 2018.

TRIM

Truth in Millage requirements for advertising any increased property tax revenue over the prior year, whether from an increased millage rate or taxable value, as a tax increase.

User Charges

Charges for specific services rendered only to users of the services, i.e., water sales.

Utility Taxes

Municipal charges levied by the City on consumers for every purchase of utility service within the corporate limits of the City, such as electricity, water, gas, fuel oil and telephone service.

WTP

Water treatment plant.



city commission **agenda item**

item type	Fiscal Year 2021 Budget	meeting date	7/8/2020
prepared by	Budget and Performance Measurement	approved by	
board approval	final vote		
strategic objective	Fiscal Stewardship		

subject

Department Budget Presentations

motion / recommendation

background

Department Heads will give a general overview of their operations, level of service, accomplishments, and goals provided by the proposed budget.

Departments Scheduled to Speak July 8th*:

Planning

Fire

Police

Communications

Parks & Recreation

**Any presentations not completed in the hour provided will be pushed to the July 20th date.*

Departments Scheduled to Speak July 20th:

Building

Water & Wastewater

Electric

Public Works

Information Technology

alternatives / other considerations

fiscal impact