



City Commission Regular Meeting

Agenda

April 26, 2023 @ 3:30 pm

City Hall - Commission Chambers
401 S. Park Avenue

welcome

Agendas and all backup material supporting each agenda item are accessible via the city's website at cityofwinterpark.org/bpm and include virtual meeting instructions.

assistance & appeals

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

"If a person decides to appeal any decision made by the Board with respect to any matter considered at this hearing, a record of the proceedings is needed 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).

please note

Times are projected and subject to change.

1. Meeting Called to Order**2. Invocation**

- a. [Pastor Eddie Rivera, Action Church](#) 1 minute

Pledge of Allegiance**3. Approval of Agenda****4. Mayor Report**

- a. [Proclamation - Winter Park High School Varsity Cheerleading Championship](#) 5 minutes
- b. [Proclamation - Building Safety Month](#) 5 minutes

5. City Manager Report**6. City Attorney Report****7. Non-Action Items**

- a. [Annual Board Appointments](#) 5 minutes
 Seat 1 - Commissioner Sullivan
 Seat 2 - Commissioner DeCiccio
- b. [Report of board appointments](#) 1 minute
 Lake Killarney Board - Ellen Hencken (Mayor Anderson)
 Broadband and Smart City Ad Hoc Committee
- Sean McDermott (Commissioner Cruzada)
 - Suzie Grace (Commissioner Weaver)
- c. [Annual Comprehensive Financial Report](#) 15 minutes

8. Public Comments | 5 p.m. or soon thereafter

(If the meeting ends earlier than 5:00 p.m., public comments will be at the end of the meeting) Three minutes are allowed for each speaker.

9. Consent Agenda

- a. [Approve the minutes of the regular meeting, April 12, 2023](#) 1 minute
- b. [Approve the minutes of the work session, April 13, 2023](#) 1 minute
- c. [Approve the following piggyback contracts:](#) 1 minute
1. Trane U.S. Inc. - Omnia Partners Contract #3341 - HVAC Products, Installation, Labor Based Solutions, and Related

- Products and Services; For services on an as-needed basis during the term of the Agreement through August 31, 2027; Amount: \$1,500,000.
2. Deere & Company - Sourcewell #031121-DAC - Grounds Maintenance Equipment; For goods on an as-needed basis during the term of the Agreement through April 30, 2025; Amount: \$100,000.
 3. Wesco Turf Supply, Inc. - Sourcewell #031121 - Grounds Maintenance Equipment; For goods on an as-needed basis during the term of the Agreement through April 30, 2025; Amount: \$100,000.
 4. Nutrien AG Solutions, Inc. - PB22-27 - Herbicides, Adjuvants and Algaecides; For goods on an as needed basis for the remainder of the current term of the Agreement through July 1, 2023; Amount: \$25,000
- d. [Approve the following contract:](#) 1 minute
1. AGH Management, LLC - IFB5-22 - Athletic Field Maintenance & Laserfield Leveling Amendment 1; For services on an as-needed basis during the term of the Agreement through May 2, 2023; Amount: \$100,000.
- e. [Approve the following formal solicitation:](#) 1 minute
1. Collage Design & Construction Group, Inc. - RFP10-23 - Construction Manager at Risk for Seven Oaks Park.
- f. [Approve the following purchase:](#) 1 minute
- Ten-8 Fire & Safety, LLC - Pierce Manufacturing; Amount \$923,546 for purchase and delivery (Fiscal Year 26) of a Pierce velocity pumper based fire engine.
- g. [Approve Budget Amendment - Stormwater Projects \(Lake Speir, NRCS\)](#) 1 minute
- h. [Approve 20 megawatt Solar Aquisition through FMPA.](#) 1 minute

10. Action Items Requiring Discussion

- a. [Commission Board Appointments](#) 10 minutes
WP Firefighters' Pension Board
WP Police Officers' Pension Board
Winter Park Housing Authority
- b. [Discussion of allowing sale of 1925 Killarney Drive property.](#) 10 minutes
- c. [Rollins College Softball Stadium Use Agreement and Construction Agreement](#) 10 minutes

11. Public Hearings: Quasi-Judicial Matters

(Public participation and comment on these matters must be in-person.)

- a. Request of Rollins College for: Final Conditional Use approval to maintain the existing 4-story Lawrence Center office building and to build a new 31,791 square foot Rollins Art Museum and a new 47,138 square foot Crummer Graduate School of Business building, on the properties at 200 E. New England and 203 E. Lyman Avenues. 30 minutes
- b. Ordinance - Partial vacation of Havilah Park Plat and vacation and termination of easements at 900 and 950 N. Orlando Ave. (1st reading) 10 Minutes

12. Public Hearings: Non-Quasi Judicial Matters

(Public participation and comment on these matters may be virtual or in-person.)

- a. Ordinance amending Chapter 58 "Zoning" and Chapter 114 "Waterways" to transfer authority over boathouses and docks to the lake boards and to update the regulations concerning docks and boathouses. (1st Reading) 15 minutes
- b. Ordinance 3269-23 - Amending Chapter 58, Land Development Code, to extend the expiration of conditional use and variance approvals. (2nd Reading) 5 minutes

13. City Commission Reports

14. Summary of Meeting Actions

15. Adjournment



City Commission

agenda item

item type Invocation	meeting date April 26, 2023
prepared by Kim Breland	approved by
board approval	
strategic objective	

subject

Pastor Eddie Rivera, Action Church

motion / recommendation

background

alternatives / other considerations

fiscal impact



City Commission **agenda item**

item type Mayor Report	meeting date April 26, 2023
prepared by Craig O'Neil	approved by Clarissa Howard, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Proclamation - Winter Park High School Varsity Cheerleading Championship

motion / recommendation

background

alternatives / other considerations

fiscal impact



City Commission

agenda item

item type	Mayor Report	meeting date	April 26, 2023
prepared by	Clarissa Howard	approved by	
board approval			
strategic objective			

subject

Proclamation - Building Safety Month

motion / recommendation

background

alternatives / other considerations

fiscal impact



City Commission **agenda item**

item type Non-Action Items	meeting date April 26, 2023
prepared by Rene Cranis	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Annual Board Appointments

item list

Seat 1 - Commissioner Sullivan

Seat 2 - Commissioner DeCiccio

motion / recommendation

background

Commissioners Sullivan and DeCiccio will be reporting their appointments to city boards.

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[Annual Appointments - 2023.pdf](#)

Board	Seat 1	Seat 2
Board of Adjustments	Robert Trompke	Thomas Sims
Code Compliance Board	Steve Heller	Douglas Bond
Community Redevelopment Advisory Board	Carlos Benitez	Lindsay Eriksson
Construction Board of Adjustments & Appeals		Frank Pruitt
Economic Development Advisory Board	Sarah Grafton	Drew Madsen
Historic Preservation Board	N. Lee Rambeau	Kelsey Wolfe
Keep Winter Park Beautiful & Sustainable Advisory Board	John Page	Becky Distad
Lake Killarney Board	William Voecks	Jeanne Wall
Lakes & Waterways Board	(George) Trevor Vietor	David Marsh
Orange Avenue Overlay Appearance Review Advisory Board		
Parks & Recreation Advisory Board	Robert Bendick	Frank Baker
Planning & Zoning Board	Warren Lindsey	David Bornstein
Public Art Advisory Board	Charles Hamilton	Sara Segal
Transportation Advisory Board	Jennifer Adams	Rachel Andre
Tree Preservation Board	Rebecca Rich Gallardo	Jill Bendick
Utilities Advisory Board	Alison Yurko	Michael Poole
Winter Pines Golf Course Advisory Board	David Webster	Paul Smith, Jr.



City Commission **agenda item**

item type Non-Action Items	meeting date April 26, 2023
prepared by Rene Cranis	approved by
board approval	
strategic objective	

subject

Report of board appointments

item list

Lake Killarney Board - Ellen Hencken (Mayor Anderson)

Broadband and Smart City Ad Hoc Committee

- Sean McDermott (Commissioner Cruzada)
- Suzie Grace (Commissioner Weaver)

motion / recommendation

background

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[Hencken - Ellen LKB.pdf](#)

ATTACHMENTS:

[McDermott, Sean - Broadband.pdf](#)

ATTACHMENTS:

[Grace, Suzie - Broadband.pdf](#)

Citizen Board Application

Profile

Ellen

First Name

Hencken

Middle Initial

Last Name

Suffix

eghencken@aol.com

Email Address

Please note: *Physical address only – no P.O. Box.*

2443 Lotafun Avenue

Home Address

Suite or Apt

Winter Park

City

FL

State

32789

Postal Code

How long have you lived in Winter Park?

23 years

Mobile: (407) 619-6274

Primary Phone

Alternate Phone

Are you a City resident?☒ Yes ☐ No**Do you own property in the City?**☒ Yes ☐ No**Are you a registered voter?**☒ Yes ☐ No**Are you employed by the City?**☐ Yes ☒ No

Your Requested Boards (select 3)

Which Boards would you like to apply for?

Lake Killarney Board: Submitted

Please list all city boards for which you have attended a meeting.

Are you currently serving on a City board?

☐ Yes ☒ No

If so, which one?

Have you previously served on a City board?

☐ Yes ☒ No

If so, which one(s)?

Why are you interested in serving on a City board?

Do you have any potential conflicts of interest that may arise while serving on one of these boards?

☐ Yes ☒ No

If yes, please provide details:

Certain boards require members to file a Financial Disclosure Form annually. If appointed to one of these boards, would you be willing to comply with this requirement?

☒ Yes ☐ No

Education and Work Experience

Education Background

Current employment status: *

☒ Employed

Miller Grant and Company
Employer

Realtor
Job Title

Employer Address

Current Professional License/Certification/Registration

Realtor Registered Nurse

Please list any skills or work experience that you feel qualify you for appointment to the board(s) you selected.

Upload a Resume

Community Involvement

Please provide your community involvement

Please provide any interests or experience that you feel would qualify you for appointment to the board(s) you selected.

Please provide any additional information about yourself that relates to the board(s) you have selected.

Acknowledgements:

I understand the responsibility associated with being a board member and I have adequate time to serve on a Board.

☒ Yes ☐ No

Disclosures

This application, when submitted, is a Public Record under Chapter 119, Florida Statutes and therefore is open to public inspection by any person. Please contact the City Clerk's office at 407-599-3277 to discuss possible exemptions from disclosure.

Citizen Board Application

Profile

Sean

First Name

M

Middle Initial

Mcdermott

Last Name

Suffix

sean.mcdermott@me.com

Email Address

Please note: *Physical address only – no P.O. Box.*

1700 Palmer Avenue

Home Address

Suite or Apt

Winter Park

City

FL

State

32789

Postal Code

How long have you lived in Winter Park?

2.5 years

Mobile: (407) 900-9030

Primary Phone

Alternate Phone

Are you a City resident?☒ Yes ☐ No**Do you own property in the City?**☒ Yes ☐ No**Are you a registered voter?**☒ Yes ☐ No**Are you employed by the City?**☐ Yes ☒ No

Your Requested Boards (select 3)

Which Boards would you like to apply for?

Broadband & Smart City Ad Hoc Committee: Submitted

Please list all city boards for which you have attended a meeting.

None

Are you currently serving on a City board?

☐ Yes ☒ No

If so, which one?

Have you previously served on a City board?

☐ Yes ☒ No

If so, which one(s)?

Why are you interested in serving on a City board?

I want to be more involved in my new community and I am a technology entrepreneur, so this is right up my alley. I am passionate about utilizing technology for the good of society and community.

Do you have any potential conflicts of interest that may arise while serving on one of these boards?

☐ Yes ☒ No

If yes, please provide details:

Certain boards require members to file a Financial Disclosure Form annually. If appointed to one of these boards, would you be willing to comply with this requirement?

☒ Yes ☐ No

Education and Work Experience

Education Background

BS, Electrical Engineering, Villanova University MS, Engineering Management, The Catholic University of America

Current employment status: *

☒ Employed

Windward Consulting Group, Inc.
Employer

President, CEO, and Founder
Job Title

Employer Address

Current Professional License/Certification/Registration

Please list any skills or work experience that you feel qualify you for appointment to the board(s) you selected.

See my Linkedin Profile <https://www.linkedin.com/in/seanmmcdermott>

Upload a Resume

Community Involvement

Please provide your community involvement

I'm new to Winter Park. Graduating from Leadership Winter Park Class 33 in May 2023

Please provide any interests or experience that you feel would qualify you for appointment to the board(s) you selected.

Please provide any additional information about yourself that relates to the board(s) you have selected.

Acknowledgements:

I understand the responsibility associated with being a board member and I have adequate time to serve on a Board.

☒ Yes ☐ No

Disclosures

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Citizen Board Application

Profile

Suzie

First Name

Grace

Middle Initial

Last Name

Suffix

suzie@thewritegrace.com

Email Address

Please note: *Physical address only – no P.O. Box.*

100 S INTERLACHEN AV UNIT # 111

Home Address

Suite or Apt

WINTER PARK

City

FL

State

32789

Postal Code

How long have you lived in Winter Park?

native, but full time since 2012

Mobile: (949) 939-8846

Primary Phone

Alternate Phone

Are you a City resident?☒ Yes ☐ No**Do you own property in the City?**☒ Yes ☐ No**Are you a registered voter?**☒ Yes ☐ No**Are you employed by the City?**☐ Yes ☒ No

Your Requested Boards (select 3)

Which Boards would you like to apply for?

Broadband & Smart City Ad Hoc Committee: Submitted

Question applies to multiple boards

Please note: *One or more of the boards selected requires financial disclosure.***Please list all city boards for which you have attended a meeting.**

Are you currently serving on a City board?

☒ Yes ☐ No

If so, which one?

Have you previously served on a City board?

☐ Yes ☒ No

If so, which one(s)?

Why are you interested in serving on a City board?

Serving my hometown in ways that might help our community to preserve and promote the best of Winter Park would be an honor. I am newly retired (!) and am in that wonderful and weird space of discovering what comes next.

Do you have any potential conflicts of interest that may arise while serving on one of these boards?

☐ Yes ☒ No

If yes, please provide details:

Certain boards require members to file a Financial Disclosure Form annually. If appointed to one of these boards, would you be willing to comply with this requirement?

☒ Yes ☐ No

Education and Work Experience

Education Background

My background and education centers around local government (master of public administration and double bachelors communications and leisure services, aka parks and rec). One of my college internships was with Winter Park Parks and Recreation Department, way back when the "old" convention center was the new convention center.

Current employment status: *

☒ Retired

Employer

Job Title

Employer Address

Current Professional License/Certification/Registration

Please list any skills or work experience that you feel qualify you for appointment to the board(s) you selected.

My entire first career centered on "building community." I first worked in the planning department, bringing/distilling the State of Florida Growth Assessment Act applicability to the neighborhoods. Next, I was appointed as a neighborhood ambassador for the Mayor of Orlando, personally responsible and representing the Mayor for City District 1 and its 29 formal neighborhood associations. My role often involved beautification projects, conflict/resolution, and historic preservation efforts, including one successful project to remove asphalt from a historic neighborhood and restore the underlying brick streets. I worked for the City of Maitland during graduate school, directly for the police chief helping to organize Neighborhood Watch and in Parks and Rec helping the city transition from open come-and-go summer camp to sign-up-and-stay summer camp. My second career was as a Silicon Valley "fixer." Working first as an employee, then as a consultant, I have represented some of the biggest corporations in the world (Dell, Hitachi, Sun/Oracle). I understand what it takes to bring an idea from a whiteboard to the store, so to speak. Also, I was involved with marketing and promoting Smart Cities via my work at Hitachi.

[SuzieDGrace_BIOsheetDEC2021.pdf](#)

Upload a Resume

Community Involvement

Please provide your community involvement

I have served on other community, university and condo boards and committees throughout my life and career, both while working in the public sector (Mayor's Office Orlando and City Managers Offices and regional districts, Colorado) and the private sector (Silicon Valley high-tech corporations, mostly global communications, marketing). Now that I'm "home" again and retired, I would like to participate on committees interested in working together to create good things.

Please provide any interests or experience that you feel would qualify you for appointment to the board(s) you selected.

I love working with diverse groups to brainstorm ideas, strategically plan projects and build consensus.

Please provide any additional information about yourself that relates to the board(s) you have selected.

I don't really know which boards my skills and interests might best be a fit for, but I would be happy to serve on whichever board might have an interest in me. I am a member of the WP History Museum, and I am a writer/author (under a pen name) who truly loves all endeavors regarding the arts, historic preservation and trees! I have written several pieces about historical Winter Park, and I even wrote a story about a tree -- which was published in a literary magazine and "narrated" by the tree. I am an avid fan of all things parks and recreation, but see there are no board openings. Code compliance, traffic, data/tech/communications are all things I have interest in, especially as a citizen. I am away two months late summer each year, otherwise mostly available.

Acknowledgements:

I understand the responsibility associated with being a board member and I have adequate time to serve on a Board.

☒ Yes ☐ No

Disclosures

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City Commission **agenda item**

item type Non-Action Items	meeting date April 26, 2023
prepared by Wes Hamil	approved by Wes Hamil, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective Fiscal stewardship and accountability	

subject

Annual Comprehensive Financial Report

motion / recommendation

No action is required.

background

The Annual Comprehensive Financial Report was prepared by City staff and audited by MSL CPAs & Advisors. Some of the highlights of the report include:

1. Unassigned General Fund balance at 09/30/2022 was \$18,544,113 which is 29.28% of expenditures and transfers out for recurring operational costs reported in other funds. Key factors include increases in property tax revenues, half cent sales tax revenue and American Rescue Plan Act (ARPA) funds appropriated for government services. Offsetting these positive impacts were unrealized losses on the City's fixed income investment portfolio caused by increases in market interest rates.
2. In August 2022, the City received its second and final distribution of \$7,719,407 in ARPA Funds. These funds are reported in the COVID-19 special revenue fund. \$4,252,800 in ARPA funds were spent in FY 2022 and at September 30, \$11,134,741 remained.
3. The rising cost of natural gas in FY 2022 increased the City's cost of bulk power purchases by \$10,498,977 over the prior year. Fuel cost recovery rates were increased accordingly to offset this cost. Table 24 in the Statistical Section of the report provides an interesting history of the City's cost of purchased power. The Cost of Fuel column illustrates the reductions in cost the City experienced over the past ten years as the cost of natural gas dropped and then began increasing in the past two years. The Cost of Non-Fuel power column shows how the City has benefitted from its current bulk power purchase contracts since they went into effect on January 1, 2020. The savings have enabled the City to build a cash balance in the Electric Services Fund while increasing funding for undergrounding power lines with no increase in non-fuel rates to its customers.

4. MSL had no management letter comments for the City.

In addition to the Annual Comprehensive Financial Report, attached is the end of audit communication letter from MSL CPAs addressed to the City Commission.

alternatives / other considerations

fiscal impact

None

ATTACHMENTS:

[2022 ACFR.pdf](#)

ATTACHMENTS:

[Com Ltr_City of Winter Park_Final 4.20.23.pdf](#)

ANNUAL COMPREHENSIVE FINANCIAL REPORT



**The City of Winter Park, Florida
For The Year Ended September 30, 2022**

Prepared by the Finance Department

INTRODUCTORY SECTION

PRINCIPAL CITY OFFICIALS

TABLE OF CONTENTS

LETTER OF TRANSMITTAL

CERTIFICATE OF ACHIEVEMENT

ORGANIZATIONAL CHART

City of Winter Park, Florida

Principal City Officials

September 30, 2022

City Commission

MAYOR

Phillip M. Anderson

VICE MAYOR

Todd C. Weaver

COMMISSIONERS

Kristopher M. Cruzada

Sheila G. DeCiccio

Marty Sullivan

Administrative

City Manager

Randy B. Knight

Assistant City Manager

Michelle M. del Valle

City Attorney

Kurt Ardaman

Administrative Staff

Building & Permitting Services Director

Gary L. Hiatt

City Clerk

Rene S. Cranis

Communications Director

Clarissa C. Howard

Electric Utility Director

Daniel J. D'Alessandro

Finance Director

Charles W. Hamil, III

Fire Chief

Daniel L. Hagedorn

Information Technology Director

Parsram Rajaram

Natural Resources & Sustainability Director

Gloria M. Eby

Parks & Recreation Director

Jason B. Seeley

Planning & Community Development Director

Jeffrey Briggs

Police Chief

Timothy R. Volkerson

Public Works Director

Charles A. Ramdatt

Water & Sewer Utilities Director

David L. Zusi

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The City of Winter Park, Florida

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2022

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April 20, 2023



CITY OF WINTER PARK

401 Park Avenue South

Winter Park, Florida

32789-4386

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

The Annual Comprehensive Financial Report (the "Annual Report") of the City of Winter Park, Florida (City) for the fiscal year ended September 30, 2022, is hereby submitted. This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

MSL CPAs & Advisors, a firm of licensed certified public accountants, has audited the City's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the City

The City, incorporated in 1887, is located in Central Florida in north Orange County and is considered part of the Orlando Metropolitan Area. Although the Orlando Metropolitan Area has been one of the top growth areas in the country, generally, Winter Park has seen only modest population growth since 1970. The City currently occupies a land area of approximately ten square miles and serves a population of 30,021. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Commission.

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

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets, sidewalks and infrastructure; engineering; planning and community development; code compliance; general administration and support services; and recreational activities and cultural events. In addition, the City operates two enterprises: water and sewer service and electric service. The City has also contracted with a private firm to provide solid waste collection services.

The annual budget serves as the foundation of the City's financial planning and control. Departments are required to submit requests for appropriations including any new employee positions and capital projects to the Budget and Management Division, which uses those requests as the starting point for developing a proposed budget. With the oversight of City Management and involvement of the Finance Department, a proposed budget and five year capital improvement plan is prepared and presented to the City Commission by the City Manager in July.

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

The Commission is required to hold two public hearings on the budget and millage rate in September and adopt a final budget and millage rate by no later than September 30, the close of the City's fiscal year.

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

Budgetary and Internal Accounting Controls

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

The Finance Department monitors all financial activity on an ongoing basis. Quarterly reports summarizing the City's financial activities are prepared for the City Commission. On an annual basis, the City produces a report card updating its performance in key metrics as a communication outreach to the City Commission and public. The report is organized to assess progress in achieving the following objectives:

1. Exceptional quality of life
2. Intelligent growth & development
3. Fiscal stewardship
4. Public health & safety
5. Investment in public assets & infrastructure

Factors Affecting Financial Condition

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

Local economy.

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. The largest employers within Winter Park are AdventHealth Winter Park, Orange County Public Schools, Rollins College, City of Winter Park, and Publix. 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 thirty percent of the total workforce in Winter Park.

The following table includes trend information on some key data:

	2018	2019	2020	2021	2022
Taxable value of property (in thousands)	\$ 5,258,804	\$ 5,676,651	\$ 6,156,327	\$ 6,619,273	\$ 6,963,078
Population	30,212	30,239	30,630	30,019	30,021
Unemployment rate for Orange County	2.6%	2.7%	7.2%	4.0%	4.1%
Half-cent sales tax revenues	\$ 4,956,977	\$ 5,023,794	\$ 3,937,816	\$ 4,425,214	\$ 5,798,265
Building permit revenues	\$ 3,267,879	\$ 3,240,362	\$ 2,563,522	\$ 3,136,325	\$ 3,238,382

The taxable value of property increased again in fiscal year 2022. Property tax valuations are generally a lagging indicator of the health of the economy as January 1 valuations are the basis for tax revenues for the fiscal year beginning the following October 1. The City has held its operating millage rate at 4.0923 since fiscal year 2009.

Reserves Policies

The City has adopted the following policies regarding reserves:

Unassigned General Fund balance - The City's General Fund reserve goal is for Unassigned General Fund Balance to equal 30% of expenditures and transfers out for expenditures reported in other funds. Once the Unassigned General Fund Balance exceeds 30% of expenditures and transfers out for expenditures reported in other funds, the amount in excess of 30% may be used at the discretion of the City Commission to fund any nonrecurring cost such as a capital project contained in the Five Year Capital Improvement Plan. Ten percent of any increase in Unassigned General Fund Balance will be designated for the acquisition of land for parks.

Working capital for utility enterprise funds - The City will maintain working capital (current assets minus current liabilities) for utility enterprise funds equal to a minimum of 45 days of operating expenses, excluding amortization.

Utility enterprise fund transfers - Utility enterprise fund transfers to the General Fund will be governed by ordinances.

Debt service reserve accounts - The City will maintain debt service reserve accounts as required by its bond covenants.

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

Major Initiatives

Seven Oaks Park - Work began in 2022 on this new park at Orange Avenue and Denning Drive. Funding for this new park will come from the City's allocation of American Rescue Plan Act dollars.

MLK Park Fields and Memorial Corner - The City's fiscal year 2023 budget includes \$2.9M in funding to implement design improvements to MLK Park which are expected to complement the field improvements already underway. Improvements will include stormwater enhancements, learning culture, history trails and signage that pay homage to the history of the park and the community, sidewalk and lighting enhancements, parking expansion, and improvements to the children's area and playground including a restroom and water feature.

Undergrounding Power Lines City-Wide - Placing overhead power lines underground continues to be a major priority of the City with a goal of completing five miles of undergrounding each year. 6.9 miles of overhead lines were undergrounded in FY 2022. This effort is being funded by current operating revenues of the electric utility.

Land Swap - In October 2022, the City Commission approved an agreement to swap surplus land at 631 N New York Avenue for an adjacent piece of private property. The exchange agreement required a \$1,000,000 payment from the counterparty which will be used to help fund construction of a new maintenance building for the City's WP9 Golf Course and Palm Cemetery.

Improvements to Ward Park and Mead Botanical Gardens - The City has funded \$2.8 million in improvements which will include parking and accessibility improvements at Mead Botanical Gardens, along with upgrades to fields, accessibility, and infrastructure at Ward Park. These improvements are currently underway.

Long-term financial planning

The City has prepared a ten year pro-forma forecast for the General Fund, Community Redevelopment Agency, Water and Sewer, and Electric Services Funds as well as a five year Capital Improvements Plan. These schedules provide information to assess the City's long-term financial condition in comparison to the short-term focus of the Annual Report and budget. This data is included in the City's annual budget document which is available at www.cityofwinterpark.org. This document projects the City's major capital expenditures and related operating expenditures in addition to projecting regular operating expenditures, recurring capital expenditures and revenue.

In addition, the City has developed a long-term 5- and 25-year strategic investment plans to balance the short- and long-term goals of the city. As part of that long-range planning, the city has funded traffic and connectivity designs and connected those plans with grant writing efforts to secure funding.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the fiscal year ended September 30, 2021. This was the forty-second consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized Annual Report. This report satisfied both GAAP and applicable legal requirements.

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

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning October 1, 2021. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide and a communications device.

The in-house preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department. The significant amount of year-end closing procedures and report preparation could not have been accomplished without much hard work and personal sacrifice. Special thanks must be given to Karen Cockerham, Sandro Porcella, and Yahayra Mejias for their dedication in the creation and compilation of this document.

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

Appreciation must also be expressed to the City's auditors, MSL CPAs & Advisors, whose suggestions and attention to detail enhanced the quality of this report.

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

Respectfully submitted,

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

Randy B. Knight, CPA
City Manager

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

Charles W. Hamil, III, CPA
Finance Director

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winter Park for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reporting.

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

A Certificate of Achievement is valid for a period of one year only. The City of Winter Park has received a Certificate of Achievement for the last forty-two consecutive years (fiscal years 1980 - 2021). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Winter Park
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

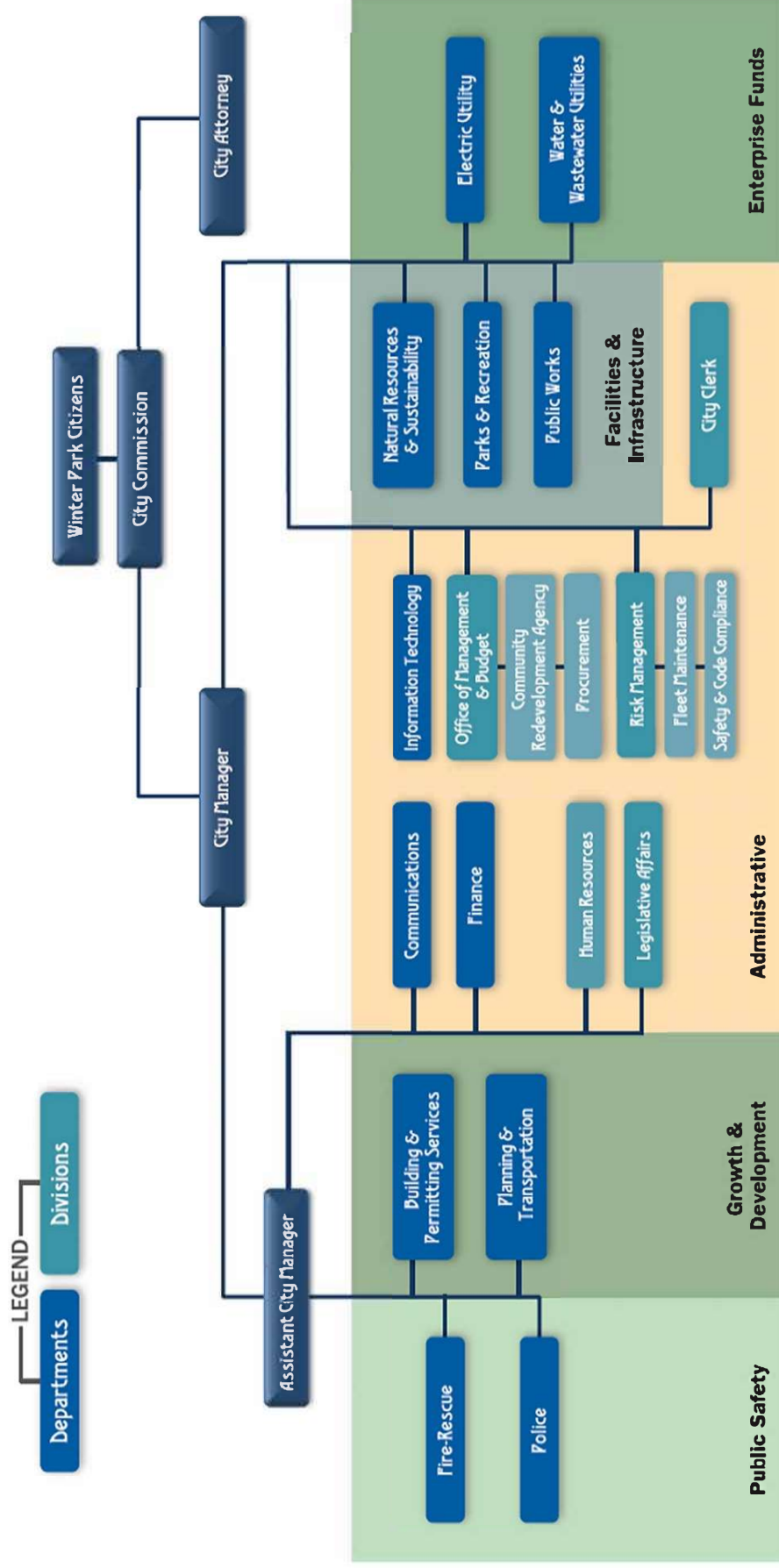


ORGANIZATIONAL

chart

adopted NOVEMBER 2011

updated November 2021



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

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

NOTES TO FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTAL INFORMATION (UNAUDITED)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



INDEPENDENT AUDITOR'S REPORT

Mayor and City Commission
City of Winter Park, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winter Park, Florida (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis-of-Matter

As discussed in Note 1-D to the financial statements, in the year ended September 30, 2022, the City adopted the provisions of Government Accounting Standards Board Statement ("GASBS") Number 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INDEPENDENT AUDITOR'S REPORT *(Continued)*

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

INDEPENDENT AUDITOR'S REPORT
(Concluded)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole. The combining and individual fund statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and the statistical sections, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
April 20, 2023

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Management's Discussion and Analysis (Unaudited)

As management of the City of Winter Park (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$291,550,468 (net position). Of this amount, \$42,528,649 (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors.
- The City's total net position increased by \$18,419,235 (or 6.74%). The governmental net position increased by \$9,036,922 (or 7.48%) and the business-type net position increased by \$9,382,313 (or 6.16%).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$18,544,113, or 29.28% of total expenditures and transfers out for recurring operational costs reported in other funds as compared to 31.23% in the prior year. Unassigned fund balance in the General Fund increased by \$537,284 in fiscal year 2022. The most significant reasons were increases in property tax revenues, half-cent sales tax revenues, and American Rescue Plan Act funds appropriated for government services. Offsetting these positive impacts were unrealized losses on the City's fixed income investment portfolio caused by increases in market interest rates.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

The City maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Community Redevelopment Fund, COVID-19 Fund, and Capital Projects Fund, which are considered to be major funds. Data from the other twelve governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$291,550,468 at the close of the most recent fiscal year.

The largest portion of the City's net position (73.56%) reflects its investment in capital assets (e.g., land, buildings, improvements other than buildings, machinery and equipment) and other assets (goodwill, sewer capacity rights, etc.), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 69,129,251	\$ 63,515,771	\$ 71,193,711	\$ 67,712,369	\$ 140,322,962	\$ 131,228,140
Other assets	2,125,160	500	274,000	274,000	2,399,160	274,500
Capital assets	142,839,652	129,553,685	199,299,548	193,934,465	342,139,200	323,488,150
Total assets	214,094,063	193,069,956	270,767,259	261,920,834	484,861,322	454,990,790
Deferred outflows of resources	12,332,914	13,007,969	7,137,864	8,080,930	19,470,778	21,088,899
Current and other liabilities	19,813,548	15,576,360	15,369,105	10,492,375	35,182,653	26,068,735
Long-term liabilities	55,766,368	64,263,760	100,184,405	106,634,828	155,950,773	170,898,588
Total liabilities	75,579,916	79,840,120	115,553,510	117,127,203	191,133,426	196,967,323
Deferred inflows of resources	18,917,629	5,469,955	605,917	511,178	19,523,546	5,981,133
Net position:						
Net Investment in Capital Assets	105,266,759	97,356,780	109,186,106	98,239,770	214,452,865	195,596,550
Restricted	12,620,220	11,045,094	21,948,734	21,948,735	34,568,954	32,993,829
Unrestricted	11,917,793	12,365,976	30,610,856	32,174,878	42,528,649	44,540,854
Total net position	\$ 129,804,772	\$ 120,767,850	\$ 161,745,696	\$ 152,363,383	\$ 291,550,468	\$ 273,131,233

An additional portion of the City's net position (11.86%) represents resources that are subject to external restrictions on how they may be used. The remaining 14.58% is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Governmental activities. Current assets of governmental activities increased by \$5,613,480. The primary reason for this increase was the receipt of \$7,719,407 in American Rescue Plan Act (ARPA) funds in August 2022. This was the second and final distribution of ARPA funds for the City. \$4,252,800 of the ARPA funds were spent in the current year.

Other assets for the current year include a \$2,124,660 net pension asset for the Winter Park Firefighters' Pension Plan.

Capital assets increased by \$13,285,967. The single, largest addition in the current year was the purchase of the Winter Park Pines Golf Course and related improvements for \$7,691,099. This purchase was funded by the issuance of the \$8,000,000 Winter Park Capital Improvement Bond, Series 2022. Other significant capital spending included \$2,241,415 for the completion of the Winter Park Library/Events Center, \$2,201,808 for replacement vehicles, \$1,423,409 for the purchase of the property at 1401 Howell Branch Road, \$675,010 for a new stage in Central Park, and \$610,000 for improvements to the City's stormwater infrastructure.

Current and other liabilities increased by \$4,237,188. The most significant increase was in unspent ARPA funds.

Long-term liabilities were reduced through principal payments on debt. Offsetting these payments was the issuance of \$8,000,000 in Winter Park Capital Improvement Revenue Bond, Series 2022.

Pension related deferred inflows of resources increased by \$10,826,867 based on pension actuary reports.

Business-type activities. Current assets of business-type activities increased by \$3,481,342. In FY 2022, the City received its final reimbursements from FEMA and the State of Florida for restoring power following Hurricane Irma totaling \$415,904. More significantly, fuel cost recovery rates were at their peak in the last two months of the current fiscal year as a result of the rapidly increasing costs of natural gas. Natural gas is the primary source of fuel the City's bulk power providers use to generate electricity. Fuel charges billed to customers in the months of August and September were \$3,691,217 higher in the current year as compared to the same time frame for the prior year, significantly increasing the receivable balance at fiscal year end.

Capital assets increased by \$5,365,083. The most significant increases were \$5,280,716 for undergrounding power lines, \$847,306 for the solar awning project at the City's Public Works Complex, and \$1,351,096 for water and sewer main upgrades and extensions. The City purchased 300,000 gallons of additional sewer treatment capacity for \$3,000,000.

Long-term liabilities were reduced through principal payments on debt.

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

	Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 22,956,101	\$ 20,283,878	\$ 92,192,135	\$ 79,575,174	\$ 115,148,236	\$ 99,859,052
Operating grants and contributions	6,932,567	3,826,683	415,905	-	7,348,472	3,826,683
Capital grants and contributions	10,037	6,916,500	704,932	727,911	714,969	7,644,411
General revenues:						
Property taxes	29,453,015	28,892,513	-	-	29,453,015	28,892,513
Franchise fees	845,243	823,954	-	-	845,243	823,954
Utility taxes	7,006,666	6,791,257	-	-	7,006,666	6,791,257
Intergovernmental revenues	10,346,248	8,681,789	-	-	10,346,248	8,681,789
Investment earnings	(5,986,460)	51,133	(3,545,390)	(184,408)	(9,531,850)	(133,275)
Other	1,484,932	739,261	100,039	160,151	1,584,971	899,412
Total revenues	<u>73,048,349</u>	<u>77,006,968</u>	<u>89,867,621</u>	<u>80,278,828</u>	<u>162,915,970</u>	<u>157,285,796</u>
Expenses:						
General administration	2,510,303	1,864,630	-	-	2,510,303	1,864,630
Information technology	1,346,170	755,376	-	-	1,346,170	755,376
Financial services	549,084	540,724	-	-	549,084	540,724
Communications	377,072	263,563	-	-	377,072	263,563
Planning and community development	1,717,084	1,550,926	-	-	1,717,084	1,550,926
Building and permitting	2,078,059	2,045,014	-	-	2,078,059	2,045,014
Community redevelopment agency	1,578,613	1,184,545	-	-	1,578,613	1,184,545
Public works	15,093,256	13,539,616	-	-	15,093,256	13,539,616
Police	16,004,488	16,817,906	-	-	16,004,488	16,817,906
Fire rescue	12,501,507	13,283,876	-	-	12,501,507	13,283,876
Parks and recreation	12,391,441	10,567,358	-	-	12,391,441	10,567,358
Cultural and community services	3,216,999	2,015,354	-	-	3,216,999	2,015,354
Interest and other charges	1,018,833	1,038,149	-	-	1,018,833	1,038,149
Water and sewer	-	-	27,790,480	26,303,987	27,790,480	26,303,987
Electric services	-	-	46,323,346	34,487,654	46,323,346	34,487,654
Total expenses	<u>70,382,909</u>	<u>65,467,037</u>	<u>74,113,826</u>	<u>60,791,641</u>	<u>144,496,735</u>	<u>126,258,678</u>
Change in net position before transfers	2,665,440	11,539,931	15,753,795	19,487,187	18,419,235	31,027,118
Transfers	6,371,482	5,598,091	(6,371,482)	(5,598,091)	-	-
Change in net position	<u>9,036,922</u>	<u>17,138,022</u>	<u>9,382,313</u>	<u>13,889,096</u>	<u>18,419,235</u>	<u>31,027,118</u>
Net position – beginning	120,767,850	103,629,828	152,363,383	138,474,287	273,131,233	242,104,115
Net position – ending	<u>\$ 129,804,772</u>	<u>\$ 120,767,850</u>	<u>\$ 161,745,696</u>	<u>\$ 152,363,383</u>	<u>\$ 291,550,468</u>	<u>\$ 273,131,233</u>

Governmental activities. Governmental activities increased the City's net position by \$9,036,922 as compared to an increase of \$17,138,022 in the prior year. Explanations for some of the significant variances from the prior year are as follows:

Charges for services in the current year reflects the Winter Park Events Center opening for business in December 2021 and the City's acquisition of the Winter Park Pines Golf Course in April 2022.

Operating grants and contributions increased by \$3,105,884 as a result of \$4,252,800 in ARPA fund expenditures. Offsetting this increase was the \$473,823 in CARES Act reimbursements in the prior year. Also, the City has scaled back its administrative role in a federally funded program which reduced reimbursements by \$503,830.

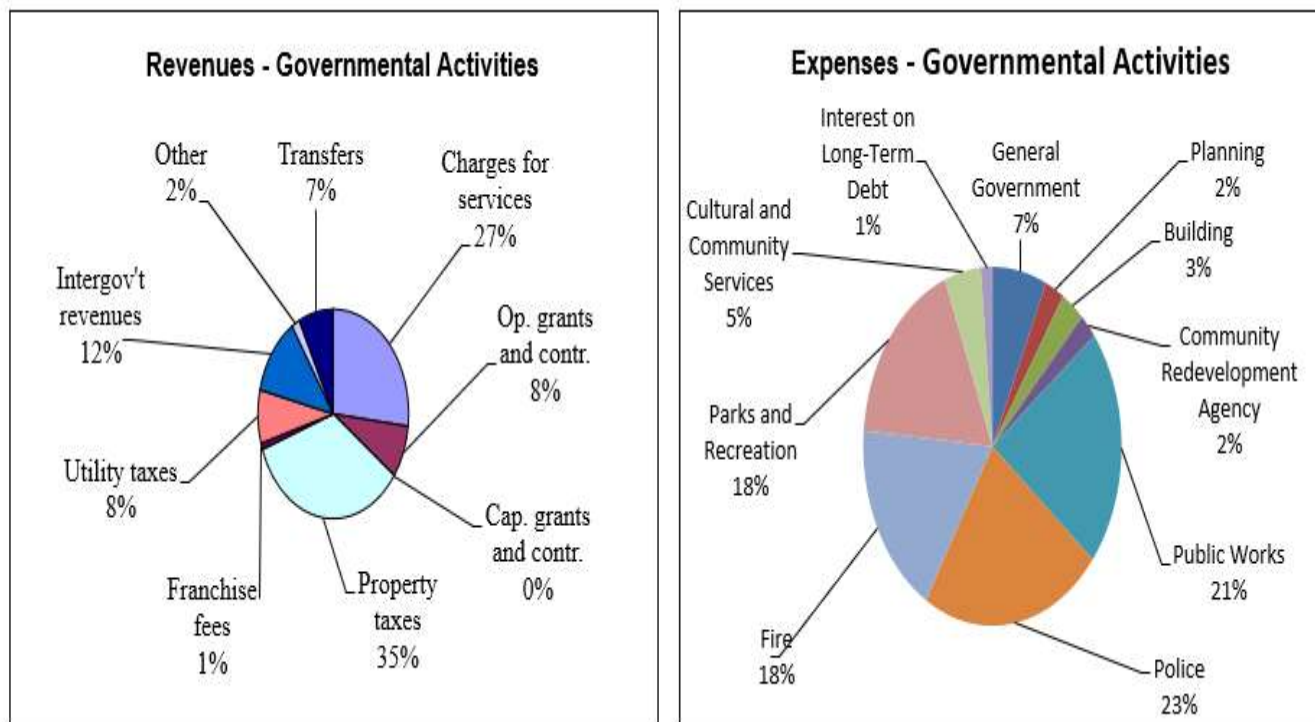
Prior year capital grants and contributions included \$6,000,000 for the Orange County commitment of tourist development tax dollars for construction of the events center portion of the new Winter Park Library and Events Center.

Intergovernmental revenues increased by \$1,664,459, of which \$1,373,051 resulted from higher half cent sales tax revenue.

Investment earnings decreased by \$6,037,593 as rising interest rates reduced the market value of the fixed income securities held by the City. The City follows a buy and hold investment strategy, so changes in market value do not ultimately have a significant impact on investment earnings.

Information Technology expenditures in the current year included \$330,390 for cybersecurity measures and additional staffing to help meet the demands for services.

Parks expenses increased by \$1,824,083. The biggest changes were partial year operating costs related to the Winter Park Pines Golf Course acquired in April 2022 and the Winter Park Events Center which opened in December 2021.



Business-type activities. Business-type activities increased the City's net position by \$9,382,313 as compared to an increase of \$13,889,096 in the prior year. Explanations for some of the significant variances from the prior year are as follows:

Charges for services revenues increased by \$13,032,866. The reason for the increase is electric fuel cost recovery rates were increased in response to the rising cost of natural gas used to produce much of bulk power the City purchased to provide electric service to its customers. Fuel cost recovery charges billed to customers were \$12,108,314 higher in the current year as compared to the prior year.

Investment earnings decreased by \$3,360,982 as rising interest rates reduced the market value of the fixed income securities held by the City. The City follows a buy and hold investment strategy, so changes in market value do not ultimately have a significant impact on investment earnings.

Electric services expenses increased by \$11,835,692. The most significant reason was the cost of purchasing power. The fuel component of purchased power increased by \$10,498,977 higher than the prior year.

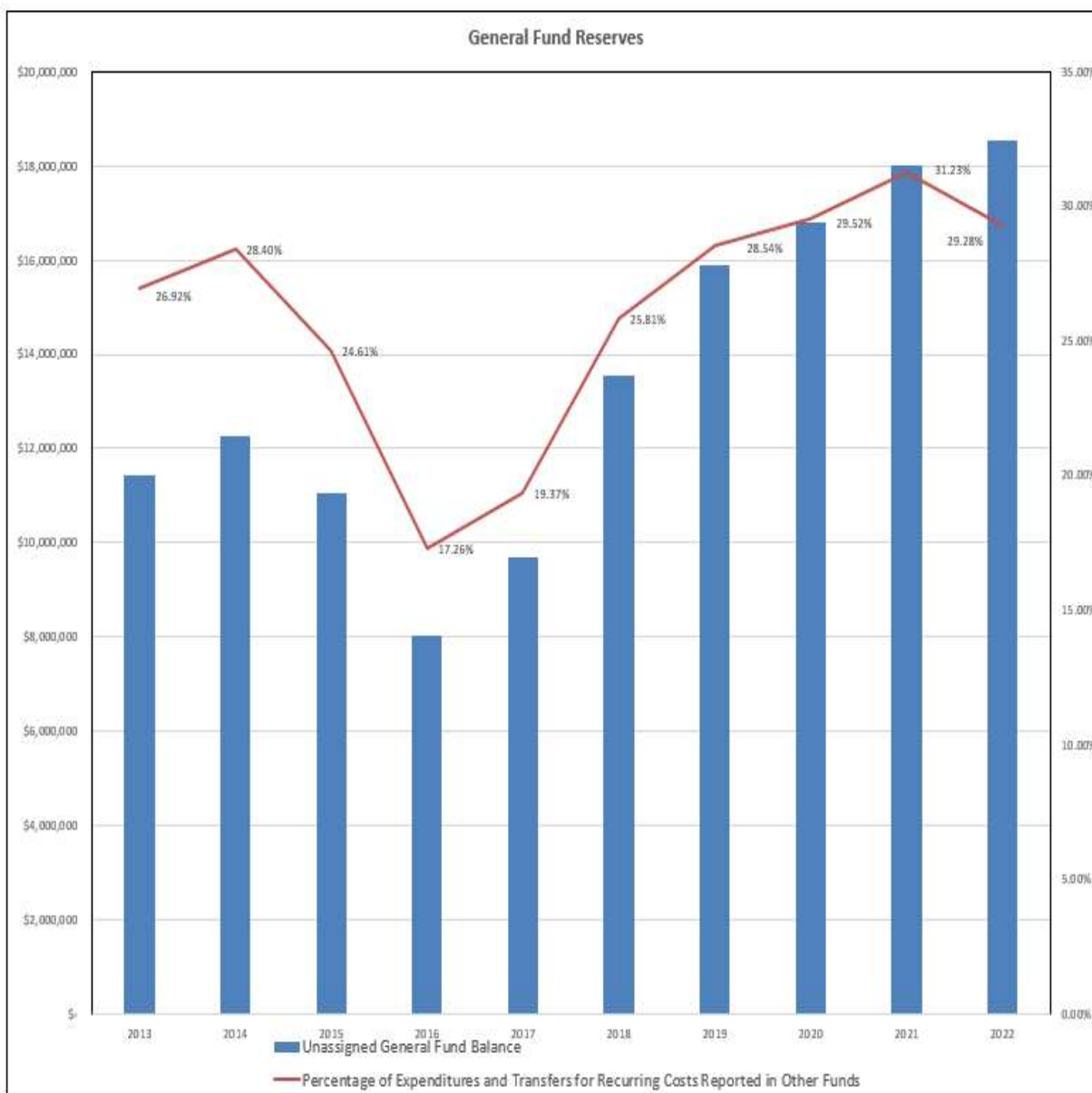
Financial Analysis of the City's Major Funds

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

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The City maintains four major governmental funds: the General Fund, the Community Redevelopment Fund, the COVID-19 Fund, and the Capital Projects Fund.

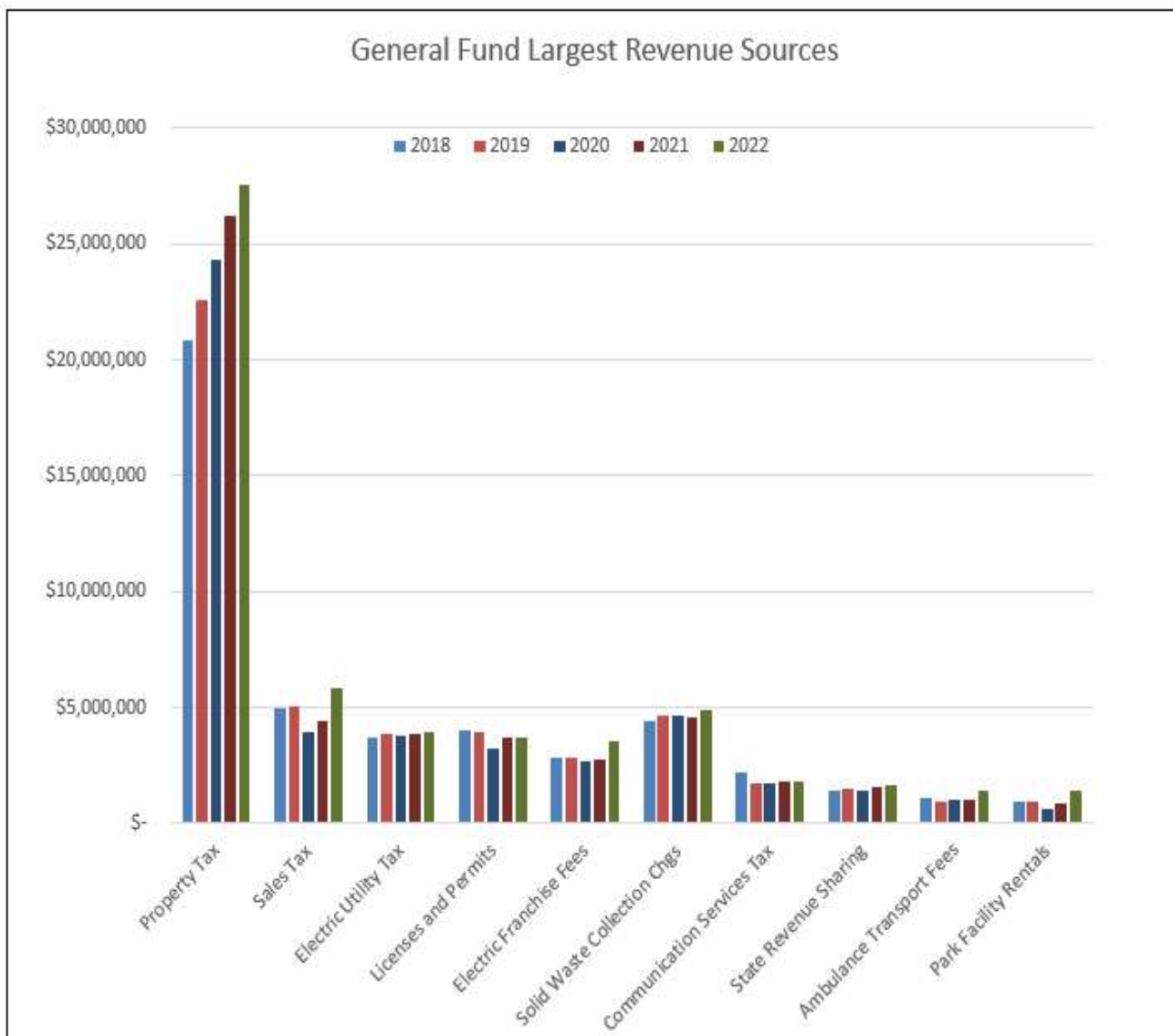
General Fund. The General Fund is the primary operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$18,544,113, while total fund balance was \$22,071,494. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to the fund's total current expenditures. Unassigned fund balance represents 29.28% of total expenditures and transfers out for recurring operational costs reported in other funds, while total fund balance represents 34.85% of that same amount. Total fund balance includes non-spendable balances such as inventory (\$237,820) and spendable balances such as permit revenues restricted for enforcing the Florida Building Code (\$2,812,999) and balances assigned via purchase order commitments that were re-appropriated in FY 2023 (\$476,562).

The General Fund's fund balance decreased by \$428,248 during the current fiscal year. Negative investment earnings of \$2,495,309 caused by unrealized losses on the City's fixed income investment portfolio as market interest rates increased was the primary reason for the decrease. Offsetting the negative investment earnings were higher half cent sales tax revenues and ARPA funds appropriated for government services. The chart below presents the General Fund's unassigned fund balance as a percentage of total expenditures and transfers out for recurring operational costs reported in other funds for each of the past ten years.



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

The following graph presents the General Fund's largest revenue sources over the past five years, excluding transfers in, which can identify growth trends. These revenue sources comprised approximately 80% of General Fund revenues each year. For purposes of this graph, electric franchise fees reported as revenue in the Electric Services Fund and subsequently transferred to the General Fund were included in the franchise fee revenue below.



The property tax is by far the most significant single revenue source over which the City can exercise some control. The City's operating millage rate was increased from 3.9950 mills to 4.0923 mills in FY 2009 where it has remained since.

Community Redevelopment Agency. Tax increment revenues increased by \$439,538. Property valuations which determine tax increment revenues increased by 7%.

COVID-19 Fund. The City received its second and final \$7,719,407 distribution of ARPA funds in the current year. As of September 30, 2022, \$11,134,741 of these funds remained and were reported as unearned revenue. The City has adopted a plan allocating the funds to various projects.

Capital Projects Fund. Fund balance of the Capital Projects Fund ended the fiscal year at \$398,805, an increase of \$1,164,299. The main reason for the increase was the receipt of \$1,000,000 in Tourist Development Tax from Orange County for the Winter Park Events Center which had not been accrued at the end of the prior year. The remaining \$3,000,000 of this commitment will be received in October 2023.

Proprietary Funds. The fund financial statements for the proprietary funds essentially provide the same information found in the business-type activities column in the government-wide financial statements. Factors concerning the proprietary funds have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Final amended appropriations for the General Fund were \$67,196,623 and actual expenditures were \$66,869,478.

	Budgeted Amounts			Final vs. Original Budget	Final Budget vs. Actual
	Original	Final	Actual		
General administration	\$ 2,010,378	\$ 2,100,099	\$ 2,218,901	\$ 89,721	\$ (118,802)
Information technology	821,724	861,113	767,303	39,389	93,810
Financial services	448,887	448,887	440,836	-	8,051
Communications	494,914	574,722	520,949	79,808	53,773
Planning and community development	1,970,715	1,246,419	1,225,552	(724,296)	20,867
Building and permitting services	1,984,894	1,984,894	1,982,704	-	2,190
Public works	10,031,059	10,497,132	9,867,266	466,073	629,866
Police	16,339,612	16,431,221	16,338,467	91,609	92,754
Fire rescue	13,423,415	13,465,227	13,626,554	41,812	(161,327)
Parks and recreation	9,507,387	10,074,780	10,731,167	567,393	(656,387)
Cultural and community services	1,657,004	1,657,004	1,656,999	-	5
Non-departmental	342,929	342,929	-	-	342,929
Transfers to other funds	6,102,196	7,512,196	7,492,780	1,410,000	19,416
Total	<u>\$ 65,135,114</u>	<u>\$ 67,196,623</u>	<u>\$ 66,869,478</u>	<u>\$ 2,061,509</u>	<u>\$ 327,145</u>

The General Fund budget was increased by \$2,061,509 from the original budget to the final budget. The following table summarizes these adjustments:

Increase for open purchase orders re-appropriated in the following fiscal year	\$ 797,009
Move transportation improvements to be funded by American Rescue Plan Act Funds originally budgeted to be paid for by a transfer of funds from the COVID-19 Fund to be paid directly from the COVID-19 Fund	(750,000)
Appropriate funds for partial year of Winter Park Pines Golf Course operations	409,500
Appropriate funds for special details to be worked by Winter Park Police Officers	90,000
Appropriate golf revenues in excess of original projections to pay for related expenses (WP9 course)	105,000
Appropriate funds for the purchase of 1401 Howell Branch Road	1,410,000
Total decrease in General Fund budget	<u>\$ 2,061,509</u>

Total General Fund revenues for the year were \$1,679,262 greater than the budget. The main reasons for this positive variance were economy related revenues that rebounded more strongly than expected from the prior year. The difference between the final budget and actual expenditures for the general fund for the year was a \$327,145 positive variance as spending was restrained with the expectation revenues would continue at the lower level of the prior year.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$342,139,200 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, furniture and fixtures, vehicles, streets and drainage, water and sewer transmission lines and facilities and construction in progress.

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

- \$2,241,415 for completion of the new library/events center. The new facility opened to the public in December 2021.
- \$7,691,099 for the purchase of the Winter Park Pines Golf Course and related facility improvements and equipment purchases.
- \$1,423,409 for the acquisition of the property at 1401 Howell Branch Road.
- \$675,010 for construction of the new stage in Central Park. This project was completed in fiscal year 2023.
- \$610,000 for improvements to the City's stormwater infrastructure
- \$2,201,808 in replacement vehicles were acquired in the current year.
- Significant Water and Sewer system improvements in the current year included water main upgrades totaling \$851,091 and \$500,005 for sewer main upgrades.
- \$3,000,000 for an additional 300,000 gallons per day in wastewater treatment capacity.
- \$5,280,716 was spent on undergrounding overhead power lines. This is a long-term effort and a primary focus of the Electric Utility.
- \$847,306 for the solar awning project at the City Operations location which will provide overhead shelter for electric utility vehicles and equipment. This project was completed in fiscal year 2023.

	Capital Assets					
	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 23,319,612	\$ 15,793,189	\$ 12,187,524	\$ 12,187,524	\$ 35,507,136	\$ 27,980,713
Buildings and production facilities	86,101,216	42,144,348	3,697,043	3,697,043	89,798,259	45,841,391
Improvements other than buildings	23,682,227	24,106,098	282,630,122	274,420,558	306,312,349	298,526,656
Machinery and equipment	20,539,400	19,831,623	6,456,831	6,456,831	26,996,231	26,288,454
Furniture and fixtures	622,058	622,058	15,569	15,569	637,627	637,627
Vehicles	22,641,018	20,849,444	-	-	22,641,018	20,849,444
Leased assets	184,894	-	-	-	184,894	-
Streets and drainage	67,507,802	67,180,171	-	-	67,507,802	67,180,171
System acquisition costs	-	-	21,212,149	21,055,073	21,212,149	21,055,073
Sewer contract costs	-	-	3,394,035	3,394,035	3,394,035	3,394,035
Sewer capacity rights	-	-	28,197,689	24,624,128	28,197,689	24,624,128
Construction in progress	9,193,252	46,119,695	3,348,507	2,130,461	12,541,759	48,250,156
Less: accum. depreciation	(110,951,827)	(107,092,941)	(161,839,921)	(154,046,757)	(272,791,748)	(261,139,698)
Net capital assets	\$ 142,839,652	\$ 129,553,685	\$ 199,299,548	\$ 193,934,465	\$ 342,139,200	\$ 323,488,150

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

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$131,660,971. Of this amount, \$22,925,000 comprises debt backed by the full faith and credit of the City and the remainder represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

	Outstanding Debt					
	General Obligation and Revenue Bonds				Total	
	Governmental Activities		Business-type Activities		2022	2021
	2022	2021	2022	2021		
General obligation bonds	\$ 22,925,000	\$ 24,015,000	\$ -	\$ -	\$ 22,925,000	\$ 24,015,000
Revenue bonds:						
Non-ad valorem	8,820,000	945,000	-	-	8,820,000	945,000
Leases	160,971	-	-	-	160,971	-
Community						
Redevelopment Agency	4,040,000	5,355,000	-	-	4,040,000	5,355,000
Water and Sewer	-	-	45,695,000	49,060,000	45,695,000	49,060,000
Electric Services	-	-	50,020,000	53,030,000	50,020,000	53,030,000
Total bonds	\$ 35,945,971	\$ 30,315,000	\$ 95,715,000	\$ 102,090,000	\$ 131,660,971	\$ 132,405,000

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

In April 2022, the City issued its \$8,000,000 Capital Improvement Revenue Bond, Series 2022 to finance the acquisition of the Winter Park Pines Golf Course.

The City implemented the provisions of the Government Accounting Standards Board Statement No. 87, *Leases* in the current year.

The City's charter does require voter referendum for the following categories of bonds:

- General obligation bonds
- Revenue bonds intended to finance enterprises or projects which involve the purchase, lease and/or acquisition of real property, with the exception of property for parks.
- Revenue bonds which pledge specific non-ad valorem taxes as the primary source(s) to pay the principal and interest and which have a principal value in excess of one million dollars. This dollar limitation is adjusted annually as of the end of the fiscal year in accordance with changes in the cost-of-living index as published by the federal government. This limitation, as adjusted, was \$2,932,887 at the close of the most recent fiscal year.

The City received the following recent bond ratings:

	Moody's Investor Services	Fitch Ratings	Standard & Poor's
General Obligation Bonds	Aa1	AA+	-
Electric Revenue Bonds	A1	A+	-
Water and Sewer Revenue Bonds	Aa2	AA-	AA-

Additional information on the City's long-term liabilities can be found in notes 6 - 13 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

City staff monitors economic indicators on a continual basis. Taxable values went up by 9.20% for the FY 2023 tax levy. The FY 2023 budget was prepared holding the operating millage rate at 4.0923 mills where it has been since FY 2009. While construction activity continues to occur at a high rate, permit revenues are budgeted on a conservative basis due to the uncertainty of this revenue source.

Solid waste collection rates were increased by 3.50% based on the City's contract with its hauler. Water and sewer rates were increased by 4.53% based on the 2022 price index for water and wastewater utilities adopted by the Florida Public Service Commission (FPSC). City of Winter Park is not regulated by the FPSC but chooses to use its index as indicative of cost changes in the industry. Stormwater rates were increased by 5%.

Electric service rates were held constant for FY 2023. A cost of service study is currently underway and results will be implemented in April 2023. This study will help the City better align its rates with costs to serve its customers. Residential and small commercial customers will see a small reduction in rates of about 1.5%.

Requests for Information

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

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The City of Winter Park, Florida
Statement of Net Position
September 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash, Cash Equivalents and Investments	\$ 59,032,362	\$ 7,640,074	\$ 66,672,436
Accounts Receivable - Net	2,337,433	12,102,622	14,440,055
Unbilled Service Charges	635,250	8,325,181	8,960,431
Accrued Interest Receivable	186,224	22,550	208,774
Internal Balances	(3,316,636)	3,316,636	-
Due from Other Governments	4,508,675	-	4,508,675
Inventories	535,373	5,987,506	6,522,879
Prepaid Items	9,500	128,395	137,895
Special Assessments Receivable	823,665	5,304	828,969
Lease Receivable	2,252,745	-	2,252,745
Restricted Assets:			
Cash, Cash Equivalents and Investments	-	33,599,751	33,599,751
Accrued Interest Receivable	-	65,692	65,692
Deposits	500	274,000	274,500
Net Pension Asset	2,124,660	-	2,124,660
Capital Assets:			
Non-depreciable	32,512,864	15,536,031	48,048,895
Depreciable - Net	110,326,788	183,763,517	294,090,305
Total Assets	211,969,403	270,767,259	482,736,662
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Expense on Refunding Bonds	-	6,400,595	6,400,595
Other Postemployment Benefits Related Deferred Outflows	2,741,002	737,269	3,478,271
Pension Related Deferred Outflows	9,591,912	-	9,591,912
Total Deferred Outflows of Resources	12,332,914	7,137,864	19,470,778
LIABILITIES			
Accounts Payable	3,177,395	2,380,241	5,557,636
Accrued Liabilities	4,005,979	562,009	4,567,988
Due to Other Governments	265,497	7,236,794	7,502,291
Deposits	596,377	3,989,545	4,585,922
Accrued Interest Payable	340,297	1,200,516	1,540,813
Unearned Revenue	11,428,003	-	11,428,003
Long-term Liabilities:			
Due Within One Year:			
Current Portion of Notes Payable	1,695,000	-	1,695,000
Current Portion of Bonds Payable	1,140,000	6,745,000	7,885,000
Accumulated Unused Compensated Absences	1,105,513	286,410	1,391,923
Due In More Than One Year:			
Notes Payable	11,165,000	-	11,165,000
Lease Liability	160,971	-	160,971
Bonds Payable	23,411,922	89,783,881	113,195,803
Other Postemployment Benefits	10,531,562	2,889,502	13,421,064
Pension Liability	2,939,185	-	2,939,185
Accumulated Unused Compensated Absences	3,617,215	479,612	4,096,827
Total Liabilities	75,579,916	115,553,510	191,133,426
DEFERRED INFLOWS OF RESOURCES			
Other Postemployment Benefits Related Deferred Inflows	2,243,151	605,917	2,849,068
Pension Related Deferred Inflows	14,419,559	-	14,419,559
Lease Related Deferred Inflows	2,254,919	-	2,254,919
Total Deferred Inflows of Resources	18,917,629	605,917	19,523,546
NET POSITION			
Net Investment in Capital Assets	105,266,759	109,186,106	214,452,865
Restricted for:			
Expendable:			
Capital Projects	-	15,388,932	15,388,932
Renewal & Replacement	-	6,559,802	6,559,802
Community Redevelopment	11,096,255	-	11,096,255
Public Safety	655,113	-	655,113
Maintenance and Improvements to Parks	710,447	-	710,447
Community Enhancement Items	158,405	-	158,405
Unrestricted	11,917,793	30,610,856	42,528,649
Total Net Position	\$ 129,804,772	\$ 161,745,696	\$ 291,550,468

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

**The City of Winter Park, Florida
Statement of Activities
For the Year Ended September 30, 2022**

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:								
General Administration	\$ 3,543,497	\$ (1,033,194)	\$ -	\$ 4,259,698	\$ -	\$ 1,749,395	\$ -	\$ 1,749,395
Information Technology	2,679,145	(1,332,975)	-	-	-	(1,346,170)	-	(1,346,170)
Financial Services	1,072,761	(523,677)	-	-	-	(549,084)	-	(549,084)
Communications	795,080	(418,008)	-	-	-	(377,072)	-	(377,072)
Planning and Community Development	1,717,084	-	122,087	-	-	(1,594,997)	-	(1,594,997)
Building and Permitting Services	2,078,059	-	3,725,459	73,094	-	1,720,494	-	1,720,494
Community Redevelopment Agency	1,578,613	-	-	-	-	(1,578,613)	-	(1,578,613)
Public Works	15,632,357	(539,101)	10,263,068	378,881	-	(4,451,307)	-	(4,451,307)
Police	16,004,488	-	1,982,422	1,779,666	10,037	(12,232,363)	-	(12,232,363)
Fire Rescue	12,501,507	-	1,887,493	441,228	-	(10,172,786)	-	(10,172,786)
Parks and Recreation	12,482,960	(91,519)	4,975,572	-	-	(7,415,869)	-	(7,415,869)
Cultural and Community Services	3,216,999	-	-	-	-	(3,216,999)	-	(3,216,999)
Interest and Other Charges	1,018,833	-	-	-	-	(1,018,833)	-	(1,018,833)
Total Governmental Activities	74,321,383	(3,938,474)	22,956,101	6,932,567	10,037	(40,484,204)	-	(40,484,204)
Business-type Activities:								
Water and Sewer	25,548,588	2,241,892	32,684,133	-	704,932	-	5,598,585	5,598,585
Electric Services	44,626,764	1,696,582	59,508,002	415,905	-	-	13,600,561	13,600,561
Total Business-type Activities	70,175,352	3,938,474	92,192,135	415,905	704,932	-	19,199,146	19,199,146
	<u>\$ 144,496,735</u>	<u>\$ -</u>	<u>\$ 115,148,236</u>	<u>\$ 7,348,472</u>	<u>\$ 714,969</u>	<u>(40,484,204)</u>	<u>19,199,146</u>	<u>(21,285,058)</u>
General Revenues:								
Property Taxes						29,453,015	-	29,453,015
Franchise Fees						845,243	-	845,243
Utility Taxes						7,006,666	-	7,006,666
Intergovernmental Revenues, unrestricted						10,346,248	-	10,346,248
Investment Losses						(5,986,460)	(3,545,390)	(9,531,850)
Miscellaneous Revenue						1,484,932	100,039	1,584,971
Transfers						6,371,482	(6,371,482)	-
Total General Revenues and Transfers						49,521,126	(9,816,833)	39,704,293
Change in Net Position						9,036,922	9,382,313	18,419,235
Net Position - Beginning						120,767,850	152,363,383	273,131,233
Net Position - Ending						<u>\$ 129,804,772</u>	<u>\$ 161,745,696</u>	<u>\$ 291,550,468</u>

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

The City of Winter Park, Florida
Balance Sheet
Governmental Funds
September 30, 2022

	General	Community Redevelopment	COVID-19	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash, Cash Equivalents and Investments	\$ 22,285,482	\$ 10,162,334	\$ 10,438,473	\$ 3,402,475	\$ 6,387,165	\$ 52,675,929
Accounts Receivable - Net	1,875,780	-	-	-	433,475	2,309,255
Unbilled Service Charges	359,121	-	-	-	276,129	635,250
Accrued Interest Receivable	72,207	29,949	35,083	9,814	18,413	165,466
Due from Other Funds	179,104	-	-	-	-	179,104
Due from Other Governments	1,423,477	-	62,017	3,000,000	23,181	4,508,675
Inventories	237,820	-	-	-	65,984	303,804
Prepaid Items	9,500	-	-	-	-	9,500
Special Assessments Receivable	-	210,000	-	-	613,665	823,665
Lease Receivable	2,199,158	-	-	-	53,587	2,252,745
Total Assets	\$ 28,641,649	\$ 10,402,283	\$ 10,535,573	\$ 6,412,289	\$ 7,871,599	\$ 63,863,393
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts Payable	1,303,769	369,941	109,295	493,484	540,860	2,817,349
Accrued Liabilities	1,910,226	12,439	-	-	77,617	2,000,282
Due to Other Funds	-	-	-	-	179,104	179,104
Due to Other Governments	264,389	-	-	-	1,108	265,497
Advances from Other Funds	-	-	-	2,520,000	-	2,520,000
Deposits	596,377	-	-	-	-	596,377
Unearned Revenue	293,262	-	11,134,741	-	-	11,428,003
Total Liabilities	4,368,023	382,380	11,244,036	3,013,484	798,689	19,806,612
Deferred Inflows of Resources:						
Unavailable Revenue on Long-Term Receivables	-	180,000	-	3,000,000	493,362	3,673,362
Lease Related	2,202,132	-	-	-	52,787	2,254,919
Total Deferred Inflows of Resources	2,202,132	180,000	-	3,000,000	546,149	5,928,281
Fund Balances:						
Non Spendable						
Inventories	237,820	-	-	-	65,984	303,804
Spendable						
Restricted						
Building Code Enforcement	2,812,999	-	-	-	-	2,812,999
Community Redevelopment	-	9,839,903	-	-	-	9,839,903
Public Safety	-	-	-	-	484,582	484,582
Maintenance and Improvements to Parks	-	-	-	-	1,281,955	1,281,955
Community Enhancement Items	-	-	-	-	588,751	588,751
Committed						
Maintenance and Improvements to Parks	-	-	-	-	2,553,626	2,553,626
Construction Projects	-	-	-	398,805	1,061,158	1,459,963
Assigned						
General Administration	16,402	-	-	-	-	16,402
Information Technology	96,132	-	-	-	-	96,132
Communications	11,250	-	-	-	-	11,250
Planning and Community Development	34,985	-	-	-	-	34,985
Building and Permitting Services	18,680	-	-	-	-	18,680
Public Works	234,664	-	-	-	-	234,664
Public Safety	47,057	-	-	-	59,861	106,918
Maintenance and Improvements to Parks	17,392	-	-	-	619,391	636,783
Special Assessments	-	-	-	-	254,857	254,857
Unassigned	18,544,113	-	(708,463)	-	(443,404)	17,392,246
Total Fund Balances	22,071,494	9,839,903	(708,463)	398,805	6,526,761	38,128,500
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 28,641,649	\$ 10,402,283	\$ 10,535,573	\$ 6,412,289	\$ 7,871,599	\$ 63,863,393

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

**The City of Winter Park, Florida
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
September 30, 2022**

Fund Balances - Total Governmental Funds **\$ 38,128,500**

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

Receivables not expected to be received within 180 days of fiscal year end are not considered as "available" revenue in the governmental funds, and therefore, reported as deferred inflow of resources. In the Statement of Net Position, which is presented on the accrual basis, no deferral is reported since the revenue is fully recognized in the Statement of Activities	3,673,362
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Governmental Capital Assets	226,579,105	
Less: Accumulated Depreciation	<u>(92,384,637)</u>	134,194,468

Certain amounts related to the Other Postemployment Benefits Liability are deferred and amortized over time

Deferred outflows of resources	2,645,859	
Deferred inflows of resources	<u>(2,168,570)</u>	477,289

Certain amounts related to the Pension Liability are deferred and amortized over time

Deferred outflows of resources	9,591,912	
Deferred inflows of resources	<u>(14,419,559)</u>	(4,827,647)

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

Governmental Bonds Payable	(24,551,922)	
Governmental Notes Payable	(12,860,000)	
Lease Liability	(160,971)	
Accrued Interest Payable on Long-Term Liabilities	(340,297)	
Pension Liability	(814,525)	
Other Postemployment Benefits Liability	(10,195,715)	
Compensated Absences	<u>(4,565,938)</u>	(53,489,368)

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

The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	<u>11,648,168</u>
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Net Position of Governmental Activities **\$ 129,804,772**

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

The City of Winter Park, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2022

	General	Community Redevelopment	COVID-19	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Property Taxes	\$ 27,511,689	\$ -	\$ -	\$ -	\$ 1,941,294	\$ 29,452,983
Utility Taxes	7,006,666	-	-	-	-	7,006,666
Franchise Fees	845,243	-	-	-	-	845,243
Fines and Forfeitures	1,180,220	-	-	-	204,933	1,385,153
Licenses and Permits	3,667,915	-	-	-	115,832	3,783,747
Intergovernmental:						
Sales Tax	5,798,265	-	-	-	-	5,798,265
Local Option Gas Tax	959,539	-	-	-	-	959,539
Other Intergovernmental	2,526,559	3,162,566	4,259,698	1,000,000	1,950,953	12,899,776
Charges for Services	11,665,578	-	-	-	3,813,023	15,478,601
Investment Losses	(2,495,309)	(1,131,974)	(685,746)	(252,983)	(682,810)	(5,248,822)
Other	286,121	33,800	-	960,000	1,030,344	2,310,265
Total Revenues	58,952,486	2,064,392	3,573,952	1,707,017	8,373,569	74,671,416
EXPENDITURES						
Current:						
General Administration	2,218,901	-	-	-	344	2,219,245
Information Technology	767,303	-	330,391	-	-	1,097,694
Financial Services	440,836	-	-	-	-	440,836
Communications	520,949	-	-	-	27,300	548,249
Planning and Community Development	1,225,552	1,508,253	459,178	-	15,437	3,208,420
Building and Permitting Services	1,982,704	-	-	-	-	1,982,704
Public Works	9,867,266	-	158,815	1,460,410	3,356,497	14,842,988
Police	16,338,467	-	2,687	169,994	1,455,237	17,966,385
Fire Rescue	13,626,554	-	57,317	-	484,101	14,167,972
Parks and Recreation	10,731,167	-	295,013	7,733,710	683,569	19,443,459
Cultural and Community Services	1,656,999	170,629	1,210,000	-	350,000	3,387,628
Debt Service:						
Principal	-	1,315,000	-	-	1,359,683	2,674,683
Interest and Other Charges	-	181,097	-	-	883,023	1,064,120
Capital Improvements	-	1,255,661	-	3,943,604	633,784	5,833,049
Total Expenditures	59,376,698	4,430,640	2,513,401	13,307,718	9,248,975	88,877,432
Excess (Deficiency) of Revenues Over Expenditures	(424,212)	(2,366,248)	1,060,551	(11,600,701)	(875,406)	(14,206,016)
OTHER FINANCING SOURCES (USES)						
Transfers In	7,488,744	3,622,600	-	4,765,000	674,941	16,551,285
Transfers Out	(7,492,780)	-	(1,807,825)	-	(880,848)	(10,181,453)
Bonds Issued	-	-	-	8,000,000	-	8,000,000
Total Other Financing Sources (Uses)	(4,036)	3,622,600	(1,807,825)	12,765,000	(205,907)	14,369,832
Net Change in Fund Balances	(428,248)	1,256,352	(747,274)	1,164,299	(1,081,313)	163,816
Fund Balances - Beginning	22,499,742	8,583,551	38,811	(765,494)	7,608,074	37,964,684
Fund Balances - Ending	\$ 22,071,494	\$ 9,839,903	\$ (708,463)	\$ 398,805	\$ 6,526,761	\$ 38,128,500

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

The City of Winter Park, Florida
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds **\$ 163,816**

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

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds (1,094,581)

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

Expenditures for Capital Assets	16,295,994	
Less: Current Year Depreciation	<u>(3,542,044)</u>	12,753,950

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

Change in Accrued Interest on Governmental Debt	(66,684)	
Amortization of Bond Premium	120,233	
Amortization of Bond Discount	(9,933)	
Issuance of Note Payable	(8,000,000)	
Additional Lease Liability	(184,894)	
Principal Payments on General Obligation Bonds	1,090,000	
Principal Payments on Notes Payable	125,000	
Principal Payments on Community Redevelopment Debt	1,315,000	
Principal Payments on Capital Lease Obligations	144,683	
Principal Payments on Lease Liabilities	<u>23,923</u>	(5,442,672)

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

Change in Other Postemployment Obligation and Related Deferred Outflows and Inflows	(822,517)	
Change in Pension Liability and Related Deferred Outflows and Inflows	4,871,993	
Change in Long-term Compensated Absences	96,085	

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

Change in net position of the internal service funds are included in governmental activities in the Statement of Activities.		<u>(1,489,152)</u>
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Change in Net Position of Governmental Activities		<u>\$ 9,036,922</u>
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The notes to the financial statements are an integral part of this statement.

The City of Winter Park, Florida
Statement of Net Position
Proprietary Funds
September 30, 2022

	Business-type Activities Enterprise Funds			Governmental Activities Internal Service Funds
	Water and Sewer	Electric Services	Total	
ASSETS				
Current Assets:				
Cash, Cash Equivalents and Investments	\$ 6,642,815	\$ 997,259	\$ 7,640,074	\$ 6,356,433
Restricted Cash, Cash Equivalents and Investments	71,344	-	71,344	-
Accounts Receivable - Net	2,938,468	9,164,154	12,102,622	28,178
Unbilled Service Charges	2,894,436	5,430,745	8,325,181	-
Accrued Interest Receivable	20,140	2,410	22,550	20,758
Inventories	1,123,632	4,863,874	5,987,506	231,569
Prepaid Items	128,395	-	128,395	-
Advances to Other Funds	2,520,000	-	2,520,000	-
Total current assets	16,339,230	20,458,442	36,797,672	6,636,938
Non-Current Assets:				
Restricted Assets:				
Cash, Cash Equivalents and Investments:				
Sinking/Debt Reserve Funds	3,398,962	3,943,220	7,342,182	-
Renewal and Replacement Funds	7,821,583	-	7,821,583	-
Impact Fee Funds	14,360,253	-	14,360,253	-
Customer Deposits	1,937,067	2,052,478	3,989,545	-
Capital Project Funds	14,844	-	14,844	-
Accrued Interest Receivable:				
Impact Fee Funds	42,316	-	42,316	-
Renewal and Replacement Funds	23,376	-	23,376	-
Special Assessments Receivable	-	5,304	5,304	-
Capital Assets:				
Non-depreciable	4,554,447	10,981,584	15,536,031	-
Depreciable - Net	96,968,325	86,795,192	183,763,517	8,645,184
Other Assets:				
Deposits	274,000	-	274,000	500
Total non-current assets	129,395,173	103,777,778	233,172,951	8,645,684
Total Assets	145,734,403	124,236,220	269,970,623	15,282,622
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Expense on Refunding Bonds	3,238,050	3,162,545	6,400,595	-
Other Postemployment Benefits Related Deferred Outflows	529,736	207,533	737,269	95,143
Total Deferred Outflows of Resources	3,767,786	3,370,078	7,137,864	95,143
LIABILITIES				
Current Liabilities:				
Accounts Payable	910,243	1,469,998	2,380,241	360,046
Accrued Liabilities	431,556	130,453	562,009	2,005,697
Due to Other Governments	4,194,893	3,041,901	7,236,794	-
Accumulated Unused Compensated Absences	212,917	73,493	286,410	38,643
Accrued Interest Payable	382,296	818,220	1,200,516	-
Current Portion of Revenue Bonds Payable	3,620,000	3,125,000	6,745,000	-
Customer Deposits	1,937,067	2,052,478	3,989,545	-
Total current liabilities	11,688,972	10,711,543	22,400,515	2,404,386
Non-Current Liabilities:				
Bonds Payable	42,022,421	47,761,460	89,783,881	-
Other Postemployment Benefits	2,087,163	802,339	2,889,502	335,847
Accumulated Unused Compensated Absences	376,943	102,669	479,612	118,147
Total non-current liabilities	44,486,527	48,666,468	93,152,995	453,994
Total Liabilities	56,175,499	59,378,011	115,553,510	2,858,380
DEFERRED INFLOWS OF RESOURCES				
Other Postemployment Benefits Related Deferred Inflows	435,600	170,317	605,917	74,581
NET POSITION				
Net Investment in Capital Assets	59,133,245	50,052,861	109,186,106	8,645,184
Restricted for:				
Capital Projects (expendable)	15,388,932	-	15,388,932	-
Renewal and Replacement (expendable)	6,559,802	-	6,559,802	-
Unrestricted	11,809,111	18,005,109	29,814,220	3,799,620
Total Net Position	\$ 92,891,090	\$ 68,057,970	160,949,060	\$ 12,444,804
Adjustment to reflect the consolidation of cumulative internal service fund activities related to enterprise funds			796,636	
Net position of business-type activities			\$ 161,745,696	

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

The City of Winter Park, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2022

	Business-type Activities Enterprise Funds			Governmental Activities Internal Service Funds
	Water and Sewer	Electric Services	Total	
Operating Revenues:				
Charges for Services	\$ 32,684,133	\$ 59,508,002	\$ 92,192,135	\$ 14,399,155
Other Intergovernmental	-	415,905	415,905	-
Total Operating Revenues	32,684,133	59,923,907	92,608,040	14,399,155
Operating Expenses:				
General and Administrative	2,072,135	2,951,680	5,023,815	-
Operations	20,263,081	37,100,809	57,363,890	14,005,393
Depreciation and Amortization	3,607,780	4,185,384	7,793,164	1,666,498
Total Operating Expenses	25,942,996	44,237,873	70,180,869	15,671,891
Operating Income (Loss)	6,741,137	15,686,034	22,427,171	(1,272,736)
Nonoperating Revenues (Expenses):				
Investment Losses	(3,078,728)	(466,662)	(3,545,390)	(737,639)
Gain on Disposal of Assets	11,546	34,843	46,389	153,253
Interest and Fiscal Charges	(1,597,430)	(2,025,107)	(3,622,537)	-
Miscellaneous Revenue	26,773	26,877	53,650	55,900
Total Nonoperating Expenses	(4,637,839)	(2,430,049)	(7,067,888)	(528,486)
Income (Loss) Before Contributions and Transfers	2,103,298	13,255,985	15,359,283	(1,801,222)
Contributions and Transfers:				
Capital Contributions	704,932	-	704,932	-
Transfers In	10,770	1,530	12,300	1,650
Transfers Out	(2,906,863)	(3,476,919)	(6,383,782)	-
Total Contributions and Transfers	(2,191,161)	(3,475,389)	(5,666,550)	1,650
Change in Net Position	(87,863)	9,780,596	9,692,733	(1,799,572)
Total Net Position - Beginning	92,978,953	58,277,374		14,244,376
Total Net Position - Ending	\$ 92,891,090	\$ 68,057,970		\$ 12,444,804
Adjustment to reflect the consolidation of current fiscal year internal service fund activities related to enterprise funds			(310,420)	
Change in net position of business-type activities			\$ 9,382,313	

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

The City of Winter Park, Florida
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2022

	Business-type Activities Enterprise Funds			Governmental Activities Internal Service Funds
	Water and Sewer	Electric Services	Total	
Cash Flows from Operating Activities				
Receipts from Customers	\$ 31,151,976	\$ 54,394,143	\$ 85,546,119	\$ -
Receipts from Interfund Services Provided	-	-	-	14,455,354
Loans from (to) Other Funds	280,000	-	280,000	-
Payments to Suppliers	(10,608,992)	(37,305,775)	(47,914,767)	(9,151,004)
Payments to Employees	(5,814,135)	(2,165,059)	(7,979,194)	(1,025,611)
Payments for Interfund Services Used	(2,248,700)	(534,244)	(2,782,944)	(246,119)
Claims Paid	-	-	-	(3,384,000)
Other Receipts	26,773	26,877	53,650	55,900
Net Cash Provided by Operating Activities	12,786,922	14,415,942	27,202,864	704,520
Cash Flows from Noncapital Financing Activities				
Transfers In	10,770	1,530	12,300	1,650
Transfers Out	(2,906,863)	(3,476,919)	(6,383,782)	-
Net Cash Provided by (Used in) Noncapital Financing Activities	(2,896,093)	(3,475,389)	(6,371,482)	1,650
Cash Flows from Capital and Related Financing Activities				
Proceeds from Sale of Assets	11,546	34,843	46,389	156,547
Purchases of Capital Assets	(5,686,693)	(7,471,554)	(13,158,247)	(2,240,827)
Principal Payments - Capital Debt	(3,365,000)	(3,010,000)	(6,375,000)	-
Interest Paid	(1,210,908)	(1,716,182)	(2,927,090)	-
Impact Fees Collected	704,932	-	704,932	-
Net Cash Used in Capital and Related Financing Activities	(9,546,123)	(12,162,893)	(21,709,016)	(2,084,280)
Cash Flows from Investing Activities				
Interest Losses on Investments	(3,097,330)	(463,539)	(3,560,869)	(740,725)
Net Cash Used in Investing Activities	(3,097,330)	(463,539)	(3,560,869)	(740,725)
Net Decrease in Cash, Cash Equivalents and Investments	(2,752,624)	(1,685,879)	(4,438,503)	(2,118,835)
Cash, Cash Equivalents and Investments - Beginning	36,999,492	8,678,836	45,678,328	8,475,268
Cash, Cash Equivalents and Investments - Ending	\$ 34,246,868	\$ 6,992,957	\$ 41,239,825	\$ 6,356,433
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 6,741,137	\$ 15,686,034	\$ 22,427,171	\$ (1,272,736)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation and Amortization	3,607,780	4,185,384	7,793,164	1,666,498
(Increase) Decrease in Assets:				
Accounts Receivable	(1,540,514)	(5,190,773)	(6,731,287)	56,199
Unbilled Service Charges	(120,576)	(379,550)	(500,126)	-
Inventories	(130,426)	(1,099,500)	(1,229,926)	(29,814)
Prepaid Items	(46,866)	-	(46,866)	-
Advances to Other Funds	280,000	-	280,000	-
Special Assessments Receivable	-	13,419	13,419	-
Deposits	-	-	-	-
Decrease in Deferred Outflows:				
Expense on Refunding Bonds and OPEB	48,343	18,822	67,165	8,490
Increase (Decrease) in Liabilities:				
Accounts Payable	203,713	(158,708)	45,005	129,434
Accrued Liabilities	86,198	44,804	131,002	83,707
Due to Other Governments	3,447,946	1,194,709	4,642,655	-
Accumulated Unused Compensated Absences	(55,653)	4,404	(51,249)	(12,499)
Customer Deposits	128,933	27,140	156,073	-
Other Post Employment Benefits	41,944	16,331	58,275	7,366
Increase in Deferred Inflows: OPEB	68,190	26,549	94,739	11,975
Other Receipts	26,773	26,877	53,650	55,900
Net Cash Provided by Operating Activities	\$ 12,786,922	\$ 14,415,942	\$ 27,202,864	\$ 704,520

Note: There were no significant non-cash transactions

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

The City of Winter Park, Florida
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2022

	Employee Retirement Funds
ASSETS	
Cash and Short-term Investments	\$ 4,133,870
Investments, at Fair Value	
Fixed Income Mutual Funds	26,833,760
Equity Mutual Funds	49,640,310
Common Collective Trusts	18,658,421
Stocks	4,266,039
Real Estate Commingled Funds	16,621,682
Accrued Income	54,086
Total Investments	<u>116,074,298</u>
Total Assets	<u>120,208,168</u>
NET POSITION	
Net Position Restricted for Pensions	<u>\$ 120,208,168</u>

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

The City of Winter Park, Florida
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2022

	Employee Retirement Funds
ADDITIONS (DELETIONS)	
Contributions:	
Employer Contributions	\$ 5,821,743
Employee Contributions	900,933
Total Contributions	6,722,676
Investment Income (Losses):	
Net Decrease in Fair Value of Investments	(24,217,230)
Interest and Dividends	2,304,470
	(21,912,760)
Less Investment Expenses:	
Investment Management Fees	422,404
Custodian Fees	3,817
Net Investment Losses	(22,338,981)
Total Deletions	(15,616,305)
DEDUCTIONS	
Employee Benefits	7,921,444
Administrative Expense	211,027
Total Deductions	8,132,471
Change in Net Position	(23,748,776)
Net Position Restricted for Pensions - Beginning	143,956,944
Net Position Restricted for Pensions - Ending	\$ 120,208,168

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

The City of Winter Park, Florida

Notes to Financial Statements

September 30, 2022

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1. Summary of Significant Accounting Policies

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

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

A. REPORTING ENTITY:

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

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

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

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

Blended Component Unit:

The Community Redevelopment Agency is governed by the City's five-member commission plus one Orange County representative designated by the Orange County Commission. Pursuant to the requirements of Chapter 163, Part III of the Florida Statutes, the City, with the consent of Orange County, created a Community Redevelopment Area (CRA) through City Resolution No. 1528, adopted on January 11, 1994 to foster improvements in the Westside and Central Business Districts of the City. The CRA uses future tax increment revenue to fund a variety of improvement projects. The CRA is reported as a Major Governmental Fund. A separate financial report for the CRA is prepared and can be obtained from the City's Finance Director at 401 Park Avenue South, Winter Park, Florida 32789.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

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

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

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

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

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

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

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

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

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

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

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

Major Governmental Funds:

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

The Community Redevelopment Fund accounts for the activities funded by tax increment revenues from the Community Redevelopment Area.

The COVID-19 Fund accounts for the expenditures incurred due to the COVID-19 pandemic and the related reimbursements.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of significant capital assets.

Non-Major Governmental Fund Types:

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

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

The Stormwater Capital Projects Fund accounts for stormwater fees segregated for the acquisition or construction of major stormwater drainage or treatment facilities.

Major Proprietary Funds:

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

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

Non-Major Proprietary Funds:

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

Fiduciary Fund Types:

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

D. NEW ACCOUNTING PRONOUNCEMENT:

In June 2017, the GASB issued Statement No. 87, *Leases* (GASB 87) effective for the City's fiscal year beginning October 1, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognizing as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. See required disclosures in Note 12 - Leases.

E. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

1) Budgetary information:

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

Expenditures of the Cemetery Trust Fund non-major special revenue fund exceeded the annual budget by \$19,343. Other revenues for this fund also exceeded the annual budget by \$14,860. However, unrealized investment losses of \$191,832 resulted in an overall negative budget variance of \$196,315.

2) Deficit fund balances:

The COVID-19 Fund is accounted for as a major governmental fund. At September 30, 2022, this fund had a \$ 708,463 deficit fund balance. The deficit in this fund results from unrealized investment losses in the City's fixed income investment portfolio. This deficit will be offset in future years as investments mature and the City receives par value for the investments.

The Hurricane Recovery Fund is accounted for as a non-major special revenue fund. At September 30, 2022, this fund had a \$443,404 deficit fund balance. This deficit is expected to be liquidated in future years by hurricane-related reimbursements and transfers from the General Fund for any costs not reimbursed by other entities.

The Fleet Maintenance Fund is accounted for as an internal service fund. At September 30, 2022, this fund had a \$169,347 deficit net position balance. This deficit is expected to be liquidated in future years through charges to user departments.

The General Insurance Fund is accounted for as an internal service fund. At September 30, 2022, this fund had a \$407,947 deficit net position balance. This deficit is expected to be liquidated in future years through charges to user departments.

F. USE OF ESTIMATES:

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

G. DEPOSITS AND INVESTMENTS:

Cash and Cash Equivalents

The City's cash management pool allows individual funds to, at any time, deposit additional cash or make withdrawals without prior notice or penalty, and thus, the City is managing an internal service pool which is considered by GASB to be a cash equivalent. The City considers cash equivalents to be highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased.

Each participating fund's portion of the pool is reported as "Cash, Cash Equivalents and Investments" in the governmental and proprietary funds' balance sheets. Certain cash and investments for the Water and Sewer and Electric Services Funds are held separately and not included in the pool.

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

Individual funds with credit balances at year-end were reclassified to Due to Other Funds for reporting purposes with offsetting Due from Other Funds in the General Fund.

Deposits

Deposits consist of interest bearing demand accounts. All deposits with financial institutions were 100% insured by Federal depository insurance or by collateral pursuant to the Public Depository Security Act of the State of Florida. The carrying amount of the demand deposits and cash on hand at September 30, 2022 was \$11,748,995 (excluding Pension Trust Funds).

Investments

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

The following is a summary of cash and investments held by the City at September 30, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	More Than 10
U.S. Treasury Securities	\$ 16,909,734	\$ 1,925,840	\$ 14,983,894	\$ -	\$ -
Government National Mortgage Assoc	655,073	78	3,073	160,159	491,763
Federal Farm Credit Bank	19,854,723	-	17,413,563	2,441,160	-
Federal Home Loan Bank	31,153,645	-	25,272,985	5,880,660	-
Federal Home Loan Mortgage Corp	8,675,674	-	8,675,674	-	-
Federal National Mortgage Association	9,169,252	-	9,169,252	-	-
Florida Surplus Asset Fund Trust	1,054,779	1,054,779	-	-	-
Florida Education Investment Trust Fund	1,029,644	1,029,644	-	-	-
Local Government Surplus Trust Fund	20,668	20,668	-	-	-
Pooled Investments	88,523,192	4,031,009	75,518,441	8,481,979	491,763
Carrying amount of deposits	11,748,995	11,748,995	-	-	-
Cash, Cash Equivalents & Investments	\$ 100,272,187	\$ 15,780,004	\$ 75,518,441	\$ 8,481,979	\$ 491,763

Police Officers' Pension					
Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	More Than 10
Fixed Income Mutual Funds	\$ 12,839,286	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Equity Mutual Funds	24,850,484	N/A	N/A	N/A	N/A
Common Collective Trusts	9,051,066	N/A	N/A	N/A	N/A
Stocks	2,118,798	N/A	N/A	N/A	N/A
Real Estate Commingled Funds	8,451,813	N/A	N/A	N/A	N/A
Investments	57,311,447	-	-	-	-
Carrying amount of deposits	1,585,770	-	-	-	-
Total Cash and Investments	\$ 58,897,217	\$ -	\$ -	\$ -	\$ -

Firefighters' Pension					
Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	More Than 10
Fixed Income Mutual Funds	\$ 13,994,474	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Equity Mutual Funds	24,789,826	N/A	N/A	N/A	N/A
Common Collective Trusts	9,607,355	N/A	N/A	N/A	N/A
Stocks	2,147,241	N/A	N/A	N/A	N/A
Real Estate Commingled Funds	8,169,869	N/A	N/A	N/A	N/A
Investments	58,708,765	-	-	-	-
Carrying amount of deposits	2,548,100	-	-	-	-
Total Cash and Investments	\$ 61,256,865	\$ -	\$ -	\$ -	\$ -

Fair Value of Investments - Investments are stated at fair value with the exception of the Florida Education Investment Trust Fund that is measured at net asset value (NAV) and investments in the Florida Surplus Asset Fund Trust (FLSAFE) and State Board of Administration's Local Government Surplus Funds Trust Fund (SBA - an external 2a7-like fund) which are presented at amortized cost.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The level in the fair value hierarchy within which a fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. Investments using net asset value or amortized cost, which approximate fair value, have not been classified in the fair value hierarchy.

The following is a summary of the City's financial assets carried at fair value by level within the valuation hierarchy as of September 30, 2022:

Fair Value by Level				
Investment Type	Fair Value	Level 1	Level 2	N/A
U.S. Treasury Securities	\$ 16,909,734	\$ 16,909,734	\$ -	\$ -
Government National Mortgage Assoc	655,073	-	655,073	-
Federal Farm Credit Bank	19,854,723	-	19,854,723	-
Federal Home Loan Bank	31,153,645	-	31,153,645	-
Federal Home Loan Mortgage Corp	8,675,674	-	8,675,674	-
Federal National Mortgage Association	9,169,252	-	9,169,252	-
Florida Surplus Asset Fund Trust	1,054,779	-	-	1,054,779
Florida Education Investment Trust Fund	1,029,644	-	-	1,029,644
Local Government Surplus Trust Fund	20,668	-	-	20,668
Pooled Investments	88,523,192	16,909,734	69,508,367	2,105,091
Carrying amount of deposits	11,748,995	-	-	11,748,995
Cash, Cash Equivalents & Investments	\$ 100,272,187	\$ 16,909,734	\$ 69,508,367	\$ 13,854,086

Police Officers' Pension					
Fair Value by Level					
Investment Type	Fair Value	Level 1	Level 2	Level 3	N/A
Fixed Income Mutual Funds	\$ 12,839,286	\$ -	\$ 12,839,286	\$ -	\$ -
Equity Mutual Funds	24,850,484	24,850,484	-	-	-
Common Collective Trusts	9,051,066	-	9,051,066	-	-
Stocks	2,118,798	2,118,798	-	-	-
Real Estate Commingled Funds	8,451,813	-	-	8,451,813	-
Investments	57,311,447	26,969,282	21,890,352	8,451,813	-
Carrying amount of deposits	1,585,770	-	-	-	1,585,770
Total Cash and Investments	\$ 58,897,217	\$ 26,969,282	\$ 21,890,352	\$ 8,451,813	\$ 1,585,770

Firefighters' Pension					
Fair Value by Level					
Investment Type	Fair Value	Level 1	Level 2	Level 3	N/A
Fixed Income Mutual Funds	\$ 13,994,474	\$ -	\$ 13,994,474	\$ -	\$ -
Equity Mutual Funds	24,789,826	24,789,826	-	-	-
Common Collective Trusts	9,607,355	-	9,607,355	-	-
Stocks	2,147,241	2,147,241	-	-	-
Real Estate Commingled Funds	8,169,869	-	-	8,169,869	-
Investments	58,708,765	26,937,067	23,601,829	8,169,869	-
Carrying amount of deposits	2,548,100	-	-	-	2,548,100
Total Cash and Investments	\$ 61,256,865	\$ 26,937,067	\$ 23,601,829	\$ 8,169,869	\$ 2,548,100

The City has the following recurring fair value measurements as of September 30, 2022:

- U.S. Treasury Securities and Stocks - Valued using quoted prices in an active market for identical assets (Level 1 inputs).
- Equity Mutual Funds – Valued at market prices for similar assets in active markets (Level 1 inputs).
- Debt Securities – Valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quoted prices (Level 2 inputs).
- Fixed Income Mutual Funds – Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yield currently available on comparable securities of issuers with similar credit ratings (Level 2 inputs).
- Common Collective Trusts – Valued on the basis of the relative interest of each participating investor in the fair value of the underlying assets of each of the respective common collective trusts. The underlying assets are valued based on the net asset value as provided by the investment account manager (Level 2 inputs).
- Real Estate Commingled Funds – Valued using a combination of external appraisals and internal valuations (Level 3 inputs).

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

Credit Risk - Although the City's investment policy does not address specific investment-related risk, to mitigate credit risk, the City primarily invests in the U.S. Government Securities and the State of Florida local government surplus trust fund pool as well as other investments allowed in the investment ordinance referred to above. Credit quality distribution for investments, with credit exposure as a percentage of total investments, are as follows at September 30, 2022:

<u>Investment Type</u>	<u>Standard & Poor's Ratings</u>	<u>Moody's Ratings</u>	<u>Percentage of Total</u>
Pooled Investments			
U.S. Treasury Securities	Not Rated	AAA	20%
Government National Mortgage Assoc	Not Rated	Not Rated	1%
Federal Farm Credit Bank	AA+	AAA	22%
Federal Home Loan Bank	AA+	AAA	35%
Federal Home Loan Mortgage Corp	AA+	AAA	10%
Federal National Mortgage Association	AA+	AAA	10%
Florida Surplus Asset Fund Trust	AAAf	Not Rated	1%
Florida Education Investment Trust Fund	AAAm	Not Rated	1%
Local Government Surplus Trust Fund	AAAm	Not Rated	0%

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

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

H. RECEIVABLES:

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

For leases where the City is the lessor, lease receivables are reported at the present value of payments to be received over the term of the lease.

I. PROPERTY TAXES:

Under Florida Law, the assessment of all properties and the collection of all City property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit cities to levy property taxes at a rate of up to ten (10) mills. The operating millage rate in effect for the fiscal year ended September 30, 2022 was 4.0923. A debt service millage was also in effect of 0.4288 mills.

All property is assessed according to its fair market value on January 1 of each year and at that time a lien is placed on the property for the taxes. The tax levy of the City is established by the City Commission prior to October 1 of each year and the Orange County Property Appraiser incorporates the City's millage into the total tax levy, which also includes Orange County, the Orange County School Board and the St. Johns Water Management District's tax requirements. All taxes are billed on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount.

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

J. INVENTORIES:

Inventories are stated at cost using the first-in/first-out (FIFO) method and are charged as expenditures/expenses when used.

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

K. PREPAID ITEMS:

Prepaid items represent payments made to vendors that will benefit periods beyond September 30, 2022. The costs of governmental fund type prepaid items are recorded using the consumption method, that is, as expenditures when consumed rather than when purchased.

L. CAPITAL ASSETS:

Property, plant and equipment purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at acquisition value as of the date received. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

Leased assets are reported at the present value of the expected lease payments.

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

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

Capacity rights and sewer contract costs consist of purchased rights to specified percentages in existing and future water and sewer treatment capacity as described in Note 17. The capacity rights were recorded at cost and amortized using the straight-line method over a period of 13 to 30 years.

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

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred expense on refunding bonds reported in the government-wide statement of net position and proprietary funds statement of net position results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The amount for pensions relates to certain differences between expected and actual actuarial results and changes of assumptions. The amount for other postemployment benefits relates to contributions to the OPEB plan from the employer subsequent to the measurement date of the total OPEB liability and before the end of the reporting period.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that period. The unavailable revenue on long-term receivables reported in the fund financial statements balance sheet for governmental funds represents a portion of various long-term receivables that will be received after the availability period. This amount is deferred and the portion of the receivables becoming due within the following fiscal year will be recognized as revenue in future periods. The amount for pensions relates to certain differences between expected and actual actuarial results and certain differences between projected and actual investment earnings. The amount for other postemployment benefits relates to changes of assumptions or other actuarial inputs.

N. UNEARNED REVENUE:

The unearned revenue on the government-wide statement of net position includes golf course memberships collected in advance and American Rescue Plan Act funds that have not yet been expended.

O. LONG-TERM DEBT:

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

P. ACCUMULATED UNUSED COMPENSATED ABSENCES:

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

Q. PENSION PLANS:

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

Employees of the Police and Fire Departments are enrolled in separate defined benefit pension plans adopted by the City effective August 4, 1959 for the police officers and January 1, 1959 for the firefighters. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Police and Firefighter pension plans and additions/deductions from the plan net positions have been determined on the same basis as they are reported by the plans.

Benefit payments (including refunds of employee contributions) are recognized in the fund financial statements when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General employees are enrolled in a defined contribution 401(a) pension plan established January 1, 1992, as described in Note 15(C). The assets, liabilities, fund equity and operations of this plan are not presented on the City's financial statements as the plan is independently administered.

R. CATEGORIES AND CLASSIFICATION OF FUND BALANCE:

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

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

Spendable Fund Balance:

- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as donors or amounts constrained by enabling legislation.
- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of City Commission. Such formal action may be in the form of an ordinance or resolution and may only be modified or rescinded by taking the same formal action that imposed the original constraint. Approval of an ordinance requires two public hearings while a resolution only requires one. Fund balance constraints created by ordinance would have to be removed by ordinance. Likewise, those created by resolution would have to be removed by resolution. These commitments must be in place prior to September 30.
- Assigned – includes amounts that are intended to be used for specific purposes that are neither restricted nor committed. The City Commission has adopted a policy authorizing City Management to assign funds.
- Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for a specific purpose exceed the amounts that are restricted, committed, or assigned for those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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

The City does not have a minimum fund balance policy. As part of its Administrative Policy, the City Commission set a goal of working towards an unassigned fund balance in the General Fund equaling thirty percent of the annual General Fund expenditures and transfers out for recurring operating costs reported in other funds.

S. NET INVESTMENT IN CAPITAL ASSETS COMPONENT OF NET POSITION:

Net investment in capital assets component of net position consisted of the following components as of September 30, 2022:

	Governmental Activities	Business-type Activities
Capital assets, net	\$ 142,839,652	\$ 199,299,548
Related debt, net ¹	(37,572,893)	(90,128,286)
Unspent proceeds from capital related debt	-	14,844
Totals	\$ 105,266,759	\$ 109,186,106

¹ Amounts outstanding are net of applicable unamortized discounts, premiums, and capital-related deferred outflows of resources (deferred expense on refundings).

T. RESTRICTED COMPONENT OF NET POSITION:

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

2. *Receivables*

The accounts receivable and allowance for uncollectibles at September 30, 2022 were as follows:

	Accounts Receivable	Allowance for Uncollectibles	Net
General Fund	\$ 2,622,729	\$ 746,949	\$ 1,875,780
Non-Major Governmental Funds:			
Designations Trust Fund	3,700	450	3,250
Stormwater Utility Fund	428,664	-	428,664
Debt Service Fund	1,561	-	1,561
Enterprise Funds:			
Water and Sewer Fund	3,133,540	195,072	2,938,468
Electric Services Fund	9,616,902	452,748	9,164,154
Internal Service Funds:			
Employee Insurance Fund	89,199	61,021	28,178
Totals	\$ 15,896,295	\$ 1,456,240	\$ 14,440,055

3. *Special Assessments Receivable*

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

Special assessments receivable at September 30, 2022 were as follows:

	<u>Interest Rate</u>	<u>Current Receivable</u>	<u>Deferred Receivable</u>	<u>Total</u>
Governmental Activities:				
Major Fund				
Community Redevelopment Fund:				
Community redevelopment	-	<u>\$ 30,000</u>	<u>\$ 180,000</u>	<u>\$ 210,000</u>
Non-Major Funds				
Designations Trust Fund:				
Street bricking improvements	6.00%	<u>\$ 12,828</u>	<u>\$ 63,462</u>	<u>\$ 76,290</u>
Debt Service Fund:				
Orange Avenue improvements	2.09%	<u>\$ 107,475</u>	<u>\$ 429,900</u>	<u>\$ 537,375</u>
Business-Type Activities:				
Major Fund				
Electric Services Fund:				
Undergrounding electric and	4.00%			
cable utilities	&			
	4.25%	<u>\$ 5,304</u>	<u>\$ -</u>	<u>\$ 5,304</u>

4. *Capital Assets*

The following is a summary of changes in capital assets during the year ended September 30, 2022:

	Beginning Balance (1)	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 15,793,189	\$ 7,526,423	\$ -	\$ 23,319,612
Construction in progress	46,119,695	15,692,589	(52,619,032)	9,193,252
Total capital assets, not being depreciated	61,912,884	23,219,012	(52,619,032)	32,512,864
Capital assets, being depreciated:				
Buildings	42,144,348	43,956,868	-	86,101,216
Improvements other than buildings	24,106,098	518,846	(942,717)	23,682,227
Machinery and equipment	19,831,623	707,777	-	20,539,400
Furniture and fixtures	622,058	-	-	622,058
Vehicles	20,849,444	2,201,808	(410,234)	22,641,018
Leased assets	184,894	-	-	184,894
Streets and drainage	67,180,171	327,631	-	67,507,802
Total capital assets being depreciated	174,918,636	47,712,930	(1,352,951)	221,278,615
Less accumulated depreciation for:				
Buildings	(23,222,672)	(1,120,418)	-	(24,343,090)
Improvements other than buildings	(14,534,587)	(673,764)	942,717	(14,265,634)
Machinery and equipment	(14,733,679)	(1,261,593)	-	(15,995,272)
Furniture and fixtures	(593,154)	(7,680)	-	(600,834)
Vehicles	(13,697,469)	(1,448,916)	406,939	(14,739,446)
Leased assets	-	(23,363)	-	(23,363)
Streets and drainage	(40,311,380)	(672,808)	-	(40,984,188)
Total accumulated depreciation	(107,092,941)	(5,208,542)	1,349,656	(110,951,827)
Total capital assets, being depreciated, net	67,825,695	42,504,388	(3,295)	110,326,788
Governmental activities capital assets, net	\$ 129,738,579	\$ 65,723,400	\$ (52,622,327)	\$ 142,839,652
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 12,187,524	\$ -	\$ -	\$ 12,187,524
Construction in progress	2,130,461	1,218,046	-	3,348,507
Total capital assets, not being depreciated	14,317,985	1,218,046	-	15,536,031
Capital assets, being depreciated:				
Buildings and production facilities	3,697,043	-	-	3,697,043
Machinery and equipment	6,456,831	-	-	6,456,831
Furniture and fixtures	15,569	-	-	15,569
Improvements other than buildings	274,420,558	8,209,564	-	282,630,122
System acquisition costs	21,055,073	157,076	-	21,212,149
Sewer contract costs	3,394,035	-	-	3,394,035
Sewer capacity rights	24,624,128	3,573,561	-	28,197,689
Total capital assets, being depreciated	333,663,237	11,940,201	-	345,603,438
Less accumulated depreciation for:				
Buildings and production facilities	(3,198,031)	(10,036)	-	(3,208,067)
Machinery and equipment	(8,134,789)	(464,737)	-	(8,599,526)
Furniture and fixtures	(8,792)	(358)	-	(9,150)
Improvements other than buildings	(117,097,811)	(5,770,222)	-	(122,868,033)
System acquisition costs	(10,954,371)	(702,874)	-	(11,657,245)
Sewer contract costs	(3,394,035)	-	-	(3,394,035)
Sewer capacity rights	(11,258,928)	(844,937)	-	(12,103,865)
Total accumulated depreciation, net	(154,046,757)	(7,793,164)	-	(161,839,921)
Total capital assets, being depreciated, net	179,616,480	4,147,037	-	183,763,517
Business-type activities capital assets, net	\$ 193,934,465	\$ 5,365,083	\$ -	\$ 199,299,548

(1) Beginning balances were revised to include leased assets as part of the implementation of GASB 87 - Leases.

Depreciation expense was charged to governmental function as follows:

Planning and Community Development	\$ 255,980
Public Works	1,918,857
Police	208,421
Fire Rescue	327,330
Parks and Recreation	<u>\$ 831,456</u>
Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets	<u>1,666,498</u>
Total depreciation expense	<u>\$ 5,208,542</u>

5. *Interfund Balances*

Interfund receivable and payable balances at September 30, 2022 consist of:

	Due From Other Funds	Due To Other Funds
Major Funds:		
General Fund	\$ 179,104	\$ -
Capital Projects Fund		2,520,000
Water and Sewer Fund	2,520,000	
Nonmajor Governmental Funds	<u>-</u>	<u>179,104</u>
Totals	<u>\$ 2,699,104</u>	<u>\$ 2,699,104</u>

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

The Advances to/from Other Funds balances reported on the Statement of Net Position and fund financial statements were for the funding of improvements to Ward Park and Mead Gardens. This advance will be paid off over the next ten years.

6. *General Obligation Bonds*

General Obligation Bonds, Series 2017 and 2020, are general obligations of the City and are payable from and secured by a lien upon and pledge of the revenues received from the levy and collection by the City of voted debt service millage on all the taxable property within the City.

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

The proceeds from the General Obligation Bonds, Series 2017 and 2020, are being used for construction of the Winter Park Public Library and Events Center.

A. GENERAL OBLIGATION BONDS CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2022
Series 2017	3.00% - 5.00% 1/1;7/1	07/01/37	\$ 25,500,000	\$ 21,035,000
Series 2020	1.88% 1/1;7/1	07/01/37	\$ 2,095,000	\$ 1,890,000

B. EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2017	Redeemable at par plus accrued interest on or after July 1, 2027	100%
Series 2020	Bond may be prepaid	The Bond contains a make whole call provision

C. DEFAULT PROVISIONS FOR DIRECT BORROWINGS:

The General Obligation Bond, Series 2020, resolution contains a provision that upon the occurrence of an event of default for non-payment, the interest rate will be increased to the lesser of 18% or the maximum allowed rate by the law.

7. Non-Ad Valorem Revenue Notes

The Orange Avenue Refunding Revenue Improvement Note, Series 2012A, is a special obligation of the City payable from the monies budgeted and appropriated by the City Commission for such purpose in each year from legally available non-ad valorem revenues. The proceeds from this note were used for a current refunding of the Orange Avenue Revenue Improvement Note, Series 2007, which were used to finance streetscaping improvements on Orange Avenue.

The Capital Improvement Revenue Bond, Series 2022, is also a special obligation of the City payable from the monies budgeted and appropriated by the City Commission for such purpose in each year from legally available non-ad valorem revenues. The proceeds from the Capital Improvement Revenue Bond, Series 2022, were used to finance the acquisition, rehabilitation and equipping of the Winter Park Pines Golf Course to preserve as green space for the City parks and recreation program and to pay the costs of issuance of the bond.

A. NON-AD VALOREM REVENUE NOTES CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2022
Series 2012A	2.54% 6/1;12/1	12/01/27	\$ 1,870,000	\$ 820,000
Series 2022	2.54% 6/1;12/1	12/01/41	\$ 8,000,000	\$ 8,000,000

B. EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2012A	Note may be prepaid	The Note contains a make whole call provision
Series 2022	Note may be prepaid	May be prepaid on 06/01/27 through and including 12/1/29, subject to a prepayment premium equal to 1% of the principal amount being prepaid May be prepaid on or after 06/01/30, in whole or in part, on any payment date, upon 30 days prior written notice, without penalty

C. DEFAULT PROVISIONS OF DIRECT BORROWINGS:

The resolutions for the non-ad valorem revenue notes contain the following default provisions:

Description	Default Provisions
Series 2012A	In the event of default for non-payment, the interest rate shall be adjusted to be equal to the Prime Rate plus 8%. In any other event of default, as defined in the resolution, the rate shall be adjusted to be equal to the Prime Rate plus 5%.
Series 2022	In the event of default, the Owner shall be entitled to sue for, enforce payment of and receive any and all amounts due from the City for unpaid principal and interest together with any and all costs and expenses of collection, but payable from only the legally available Non-Ad Valorem Revenues budgeted and appropriated by the City.

8. *Community Redevelopment Agency Notes*

The Community Redevelopment Agency Notes are special obligations of the City's CRA payable from tax increment revenues of the CRA. The proceeds from these notes were used to finance capital enhancements and social programs within the CRA. Tax increment revenue from Orange County is reported as other intergovernmental revenue and tax increment revenue from the City is reported as transfers in from the General Fund.

Total principal and interest remaining on the notes is \$4,332,778, payable through January 2026. For the current year, principal and interest paid and total incremental tax revenue was \$1,496,097 and \$6,785,166, respectively.

A. COMMUNITY REDEVELOPMENT AGENCY NOTES CONSIST OF THE FOLLOWING:

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2022
Series 2006	3.89% 1/1; 7/1	01/01/25	\$ 2,155,000	\$ 465,000
Series 2010	4.48%, 1/1; 7/1	01/01/26	\$ 8,100,000	\$ 2,600,000
Series 2012	1.99% 1/1; 7/1	01/01/25	\$ 5,870,000	\$ 975,000

B. EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2006	Not subject to redemption	N/A
Series 2010	Note may be prepaid	15% of balance outstanding may be prepaid on any January 1 without penalty; all or a portion of the Notes may be prepaid at any time with a fee to compensate the underwriter based on market conditions at the time of such prepayment
Series 2012	Note may be prepaid	The Note contains a make whole call provision

C. DEFAULT PROVISIONS OF DIRECT BORROWINGS:

None of the CRA Notes contain acceleration clauses or requirements other than payment of any past due debt service payments in the event of default.

9. *Water and Sewer Revenue Bonds*

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

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2022
Water & Sewer Refunding Revenue Bonds, Series 2017	2.60% 6/1; 12/1	12/01/34	\$ 35,030,000	\$ 32,410,000
Water & Sewer Refunding Revenue Bonds, Series 2020	2.29% 6/1; 12/1	12/01/30	\$ 14,565,000	\$ 13,285,000

The City has pledged future water and sewer customer revenue, net of specified operating expenses, to repay the debt above. Proceeds from the bonds provided financing for major improvements to the City's water treatment plants as well as its share of costs for improvements to facilities owned by other entities through which the City participates via interlocal agreements.

The bonds are payable solely from water and sewer customer revenues and are payable through 2035. Annual principal and interest payments on the bonds are expected to require less than 50 percent of net revenues. The total principal and interest remaining on the bonds is \$52,729,773. Principal and interest paid for the current year and total net revenues were \$4,575,908 and \$8,807,470, respectively.

B. BOND COVENANTS:

The Water and Sewer Revenue Bonds, Series 2017 and Series 2020, resolutions provide for:

1) ESTABLISHMENT AND MAINTENANCE OF VARIOUS FUNDS:

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

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

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

3) EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2017	10/01/26 and thereafter	100%
Series 2020	Bond may be prepaid	The Bond contains a make whole call provision

4) INVESTMENT RESTRICTIONS:

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

5) DEFAULT PROVISIONS FOR DIRECT BORROWINGS:

The Water and Sewer Revenue Bonds, Series 2017 and Series 2020, resolutions contain the following default provisions:

Description	Default Provisions
Series 2017	In the event of default, the interest rate will be increased to the greater of (a) the published Federal Reserve Bank's Prime Rate plus 3%, (b) the Federal Funds Rate plus 5%, or (c) 7% per annum.
Series 2020	In the event of default, the interest rate will be the lesser of (i) 18% per annum and (ii) the maximum lawful rate.

10. Electric Revenue Bonds

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

Description	Interest Rates and Dates	Final Maturity	Original Amount Issued	Amount Outstanding at 9/30/2022
Electric Revenue Bonds, Series 2010	3.20% 4/1;10/1	10/01/30	\$ 5,245,000	\$ 2,790,000
Electric Revenue Bonds, Series 2014	2.74% 4/1;10/1	10/01/33	\$ 7,680,000	\$ 5,230,000
Electric Revenue Bonds, Series 2014A	2.99% 4/1;10/1	10/01/33	\$ 5,900,000	\$ 4,110,000
Electric Revenue Bonds, Series 2016	2.000% to 5.000%; 4/1;10/1	10/01/37	\$ 18,260,000	\$ 15,640,000
Electric Revenue Bond, Series 2019	3.480% 4/1;10/1	10/01/35	\$ 25,405,000	\$ 22,250,000

The City has pledged future electric customer revenue, net of specified operating expenses, to repay the debt above. Proceeds from the bonds provided financing for the acquisition of the electric utility in 2005, improvements to the system to allow it to function as a stand-alone distribution system, and undergrounding of some of the major feeder lines. The bonds are payable solely from electric customer revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require less than 50 percent of net revenues. The total principal and interest remaining on the bonds is \$61,506,800. Principal and interest required for the current year and total customer net revenues were \$4,726,182 and \$19,117,042, respectively.

B. BOND COVENANTS:

The Electric Revenue Bonds, Series 2010, Series 2014, Series 2014A, Series 2016 and Series 2019, resolution provides for:

1) ESTABLISHMENT AND MAINTENANCE OF VARIOUS FUNDS:

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

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

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

3) EARLY REDEMPTION:

Description	Call Date	Call Rate
Series 2010	Any payment date	101%
Series 2014	10/01/22 and thereafter	100%
Series 2014A	10/01/22 and thereafter	100%
Series 2016	10/01/26 and thereafter	100%
Series 2019	07/01/29 and thereafter	100%

4) INVESTMENT RESTRICTIONS:

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

5) DEFAULT PROVISIONS OF DIRECT BORROWINGS:

Description	Default Provisions
Series 2010	No acceleration clause or requirements other than payment of any past due debt service payments in the event of a default.
Series 2014 and 2014A	In the event of default, the interest rate will become 5% per annum.
Series 2019	In the event of default, the interest rate will become 6% per annum and require a late charge of 6% of the delinquent payment until such payment is made.

11. Bonded Indebtedness

A. FUTURE REQUIREMENTS

Debt service requirements for all debt outstanding as of September 30, 2022 are as follows:

	Governmental Activities			
	Revenue Bonds		Bonds from Direct Borrowings	
	General Obligation Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 1,030,000	\$ 771,800	\$ 110,000	\$ 35,532
2024	1,080,000	720,300	110,000	33,464
2025	1,135,000	666,300	115,000	31,396
2026	1,195,000	609,550	115,000	29,234
2027	1,255,000	549,800	120,000	27,072
2028 - 2032	7,085,000	1,931,000	630,000	100,862
2033 - 2037	8,255,000	757,650	690,000	39,386
Totals	\$ 21,035,000	\$ 6,006,400	\$ 1,890,000	\$ 296,946

Governmental Activities				
Notes from Direct Borrowings				
	Non-Ad Valorem Revenue Notes		Community Redevelopment Agency Notes	
	Principal	Interest	Principal	Interest
2023	\$ 345,000	\$ 253,514	\$ 1,350,000	\$ 134,485
2024	455,000	209,487	980,000	91,284
2025	465,000	197,803	1,015,000	51,442
2026	480,000	185,802	695,000	15,567
2027	490,000	173,482	-	-
2028-2032	2,030,000	702,183	-	-
2033-2037	2,135,000	445,834	-	-
2038-2042	2,420,000	156,845	-	-
Totals	\$ 8,820,000	\$ 2,324,950	\$ 4,040,000	\$ 292,778

Business-type Activities		
Revenue Bonds		
Electric Services Bonds		
	Principal	Interest
2023	\$ 740,000	\$ 488,168
2024	775,000	450,293
2025	815,000	410,543
2026	860,000	368,668
2027	900,000	338,168
2028 - 2032	4,805,000	1,362,777
2033 - 2037	5,535,000	606,525
2038	1,210,000	18,150
Totals	\$ 15,640,000	\$ 4,043,292

Business-type Activities				
Bonds from Direct Borrowings				
	Water & Sewer Bonds		Electric Services Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 3,620,000	\$ 1,101,834	\$ 2,385,000	\$ 1,090,749
2024	3,695,000	1,010,808	2,450,000	1,011,647
2025	3,770,000	917,971	2,525,000	930,260
2026	3,840,000	823,404	2,605,000	846,315
2027	3,915,000	727,100	2,690,000	759,638
2028 - 2032	19,000,000	2,146,011	14,155,000	2,416,710
2033 - 2036	7,855,000	307,645	7,570,000	388,189
Totals	\$ 45,695,000	\$ 7,034,773	\$ 34,380,000	\$ 7,443,508

12. Leases

A. City as Lessee:

As of October 1, 2021, the City was a lessee for the use of the property at 2525 Cady Way. An initial lease liability was recorded in the amount of \$184,894 with a 94 month lease term. As of September 30, 2022, the value of the lease liability was \$160,971. The City is required to make annual fixed payments of \$24,000. The lease has an interest rate of 1.08%. The value of the right to use asset as of September 30, 2022 of \$184,894 with accumulated amortization of \$23,363 is included as Leased Assets in the Capital Assets note disclosure.

The principal and interest expected to maturity as of September 30, 2022 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2023	\$ 22,261	\$ 1,739	\$ 24,000
2024	22,502	1,498	24,000
2025	22,745	1,255	24,000
2026	22,991	1,009	24,000
2027	23,239	761	24,000
2028 - 2029	47,233	767	48,000
Totals	<u>\$ 160,971</u>	<u>\$ 7,029</u>	<u>\$ 168,000</u>

B. City as Lessor:

As of October 1, 2021, the City was a lessor for the use of 148 W. Morse Boulevard for the Winter Park Amtrak/SunRail train station. An initial lease receivable was recorded in the amount of \$208,584 with a 151 month lease term. As of September 30, 2022, the value of the lease receivable was \$191,486. The lessee is required to make annual variable fixed in substance principal and interest payments of \$18,939. The lease has an interest rate of 1.43%. The value of the deferred inflow of resources as of September 30, 2022 was \$192,051 and the City recognized lease revenue of \$16,532 in the current year.

As of October 1, 2021, the City was a lessor in two leases for the use of Showalter Field for athletic activities. The longer term of the two agreements is 176 months. The initial lease receivables were recorded in the amount of \$1,946,158. As of September 30, 2022, the value of the lease receivables was \$1,809,859. The lessees are required to make annual variable fixed in substance principal and interest payments totaling \$154,397. The leases have an interest rate of 1.51%. The value of the deferred inflows of resources as of September 30, 2022 was \$1,812,994 and the City recognized lease revenue of \$133,161 in the current year.

As of October 1, 2021, the City was a lessor in three leases for the use of City property for cell tower sites. The longest term of these agreements is 66 months. The initial lease receivables were recorded in the amount of \$342,829. As of September 30, 2022, the value of the lease receivables was \$251,397. The lessees are required to make monthly variable fixed in substance principal and interest payments totaling \$7,726. The leases have interest rates ranging from 0.33% to 0.80%. The value of the deferred inflows of resources as of September 30, 2022 was \$249,871 and the City recognized lease revenue of \$92,957 in the current year.

The lease receipts and interest income expected to maturity as of September 30, 2022 are as follows:

	Lease Receivables			
	Beginning Balance	Lease Receipts	Interest Income	Ending Balance
2023	\$ 2,252,742	\$ 268,104	\$ 31,555	\$ 2,016,193
2024	2,016,193	232,002	28,952	1,813,143
2025	1,813,143	213,917	26,430	1,625,656
2026	1,625,656	213,917	23,890	1,435,629
2027	1,435,629	193,627	21,348	1,263,350
2028 - 2032	1,263,350	866,680	71,531	468,201
2033 - 2035	468,201	482,130	13,929	-
Totals		\$ 2,470,377	\$ 217,635	

13. *Changes in Long-Term Liabilities*

Long-term liability activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance (1)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
<u>Revenue bonds:</u>					
General obligation bonds	\$ 22,015,000	\$ -	\$ (980,000)	\$ 21,035,000	\$ 1,030,000
Unamortized discount	(156,452)	-	9,933	(146,519)	-
Unamortized premium	1,893,674	-	(120,233)	1,773,441	-
Total revenue bonds	<u>23,752,222</u>	<u>-</u>	<u>(1,090,300)</u>	<u>22,661,922</u>	<u>1,030,000</u>
<u>Direct borrowings:</u>					
General obligation bonds	2,000,000	-	(110,000)	1,890,000	110,000
Non-ad valorem revenue notes	945,000	8,000,000	(125,000)	8,820,000	345,000
CRA notes	<u>5,355,000</u>	<u>-</u>	<u>(1,315,000)</u>	<u>4,040,000</u>	<u>1,350,000</u>
Total direct borrowings	<u>8,300,000</u>	<u>8,000,000</u>	<u>(1,550,000)</u>	<u>14,750,000</u>	<u>1,805,000</u>
Total revenue bonds and direct borrowings	<u>32,052,222</u>	<u>8,000,000</u>	<u>(2,640,300)</u>	<u>37,411,922</u>	<u>2,835,000</u>
<u>Other liabilities:</u>					
Financed purchase agreements	144,683	-	(144,683)	-	-
Lease liability	184,894	-	(23,923)	160,971	22,261
Other postemployment benefits	10,306,499	225,063	-	10,531,562	-
Pension liability	16,929,044	-	(13,989,859)	2,939,185	-
Compensated absences	<u>4,831,312</u>	<u>1,656,826</u>	<u>(1,765,410)</u>	<u>4,722,728</u>	<u>1,105,513</u>
Total other liabilities	<u>32,396,432</u>	<u>1,881,889</u>	<u>(15,923,875)</u>	<u>18,354,446</u>	<u>1,127,774</u>
Governmental activity Long-term liabilities	<u>\$ 64,448,654</u>	<u>\$ 9,881,889</u>	<u>\$ (18,564,175)</u>	<u>\$ 55,766,368</u>	<u>\$ 3,962,774</u>
Business-type activities:					
<u>Revenue bonds:</u>					
Revenue bonds	\$ 18,200,000	\$ -	\$ (2,560,000)	\$ 15,640,000	\$ 740,000
Unamortized premium	956,122	-	(89,661)	866,461	-
Total revenue bonds	<u>19,156,122</u>	<u>-</u>	<u>(2,649,661)</u>	<u>16,506,461</u>	<u>740,000</u>
<u>Direct borrowings:</u>					
Revenue bonds	83,890,000	-	(3,815,000)	80,075,000	6,005,000
Unamortized discount	<u>(59,792)</u>	<u>-</u>	<u>7,212</u>	<u>(52,580)</u>	<u>-</u>
Total direct borrowings	<u>83,830,208</u>	<u>-</u>	<u>(3,807,788)</u>	<u>80,022,420</u>	<u>6,005,000</u>
Total revenue and direct borrowing bonds	<u>102,986,330</u>	<u>-</u>	<u>(6,457,449)</u>	<u>96,528,881</u>	<u>6,745,000</u>
<u>Other liabilities:</u>					
Other Postemployment Benefits	2,831,227	58,275	-	2,889,502	-
Compensated absences	<u>817,271</u>	<u>439,109</u>	<u>(490,358)</u>	<u>766,022</u>	<u>286,410</u>
Total other liabilities	<u>3,648,498</u>	<u>497,384</u>	<u>(490,358)</u>	<u>3,655,524</u>	<u>286,410</u>
Business-type activity Long-term liabilities	<u>\$ 106,634,828</u>	<u>\$ 497,384</u>	<u>\$ (6,947,807)</u>	<u>\$ 100,184,405</u>	<u>\$ 7,031,410</u>

(1) Beginning balances were revised to include lease liability as part of the implementation of GASB 87 - Leases.

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for the governmental activities. At year end, \$156,790 of compensated absences of internal service funds was included in the above amounts. Compensated absences for governmental activities will be liquidated in future periods by the General Fund, Stormwater Utility Fund, Community Redevelopment Agency, Fleet Maintenance Fund and General Insurance Fund. Net pension obligations will be liquidated by the General Fund and OPEB obligations will be liquidated by the General Fund, Stormwater Utility Fund, Community Redevelopment Agency, Water and Sewer Fund, Electric Services Fund, Fleet Maintenance Fund and General Insurance Fund.

14. Transfers to/from Other Funds

Transfers to/from other funds for the year ended September 30, 2022 were as follows:

Recipient Fund	Transferring Fund	Amount	Purpose
General Fund:			
General	Water and Sewer	\$ 2,613,724	Contribution of 15% on average annual non-sewer revenues for the thirty six months ended March 31, 2019 as stipulated in City Ordinance 2752-08
General	Electric Services	3,227,172	Transfer of electric franchise fee equivalent (6% of charges for electric service) as stipulated in City Ordinance 2617-05
General	Cemetery Trust	305,848	Transfer to cover the cost of operating and maintaining Palm and Pineywood Cemeteries
General	COVID-19	1,342,000	American Rescue Plan Act funds appropriated for general government services
Total transfers to General Fund		\$ 7,488,744	
Community Redevelopment Fund:			
Community Redevelopment	General	\$ 3,622,600	Tax increment revenue payment to Community Redevelopment Agency
Capital Projects Fund:			
Capital Projects	General	\$ 3,540,000	Funding for various capital projects
Capital Projects	Designations Trust	75,000	Funding for athletic field lighting
Capital Projects	Cemetery Trust	500,000	Cemetery improvements
Capital Projects	COVID-19	300,000	American Rescue Plan Act funds appropriated for general government services
Capital Projects	Water and Sewer	212,500	Information technology infrastructure upgrades (\$87,500) and facility replacement account funding (\$125,000)
Capital Projects	Electric Services	137,500	Information technology infrastructure upgrades (\$87,500) and facility replacement account funding (\$50,000)
Total transfers to Capital Projects Fund		\$ 4,765,000	
Nonmajor Governmental Funds:			
Designations Trust	General	\$ 183,816	General Fund share of contribution to support outside organizations
Designations Trust	Water and Sewer	80,639	Water and Sewer Fund share of contribution to support outside organizations
Designations Trust	Electric Services	112,247	Electric Fund share of contribution to support outside organizations
Stormwater Utility	COVID-19	1,350	American Rescue Plan Act funds appropriated for general government services
Debt Service	General	146,889	Principal and interest due on various debt instruments
Stormwater Capital	COVID-19	150,000	American Rescue Plan Act funds appropriated for general government services
Total transfers to nonmajor governmental funds		\$ 674,941	
Water and Sewer Fund:			
Water and Sewer	COVID-19	\$ 10,770	American Rescue Plan Act funds appropriated for general government services
Electric Services Fund:			
Electric Services	COVID-19	1,530	American Rescue Plan Act funds appropriated for general government services
Total transfers out to other funds		\$ 16,563,585	

15. *Employee Benefits Plans*

A. POLICE AND FIREFIGHTER EMPLOYEE PENSION PLANS:

Plan Description

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

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

ACCOUNTING POLICIES

AND PLAN ASSETS:

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

Benefits Provided

The following schedule is derived from the respective actuarial reports and City information for the two pension plans as of October 1, 2020 and with regard to contributions for fiscal year 2021/2022, based on the October 1, 2020 actuarial reports:

NORMAL RETIREMENT BENEFITS:	<u>Police</u>	<u>Firefighter</u>
Eligibility	All Police Officers	All Uniformed Firefighters
Age/Years of Service – Normal	Earlier of: 20 years service or age 55 w/10 yrs service	Earlier of: 20 years service or age 55 w/10 yrs service
Age/Years of Service – Early	Age 50 w/10 years service	Age 50 w/10 years service
Normal (1)	3% of Average Final Compensation (AFC) times credited service	3% of Average Final Compensation (AFC) times credited service
Early	Same as Normal except reduced by 3% per year early	Same as Normal except reduced by 3% per year early

	Police	Firefighter
Delayed	Computed the same as Normal	Computed the same as Normal
Normal Form	10 years certain and life thereafter	10 years certain and life thereafter
Years to vest	10	10
Cost of living adjustment (COLA)	Participants who retire on or after Early or Normal Retirement Date (including DROPs) are entitled to a 3% annual COLA on benefit payments beginning at age 60	Participants who retire on or after Early or Normal Retirement Date (including DROPs) are entitled to a 3% annual COLA on benefit payments beginning at age 60
DISABILITY BENEFITS:		
Service Incurred	Accrued benefit, but not less than 42% of AFC	Accrued benefit, but not less than 42% of AFC
		Participants who become totally and permanently disabled due to cancer will be presumed to be disabled in-line of duty subject to limitations of Chapter 112.1816, FL Statutes
Non-line of Duty: Eligibility	10 or more yrs of credited service; totally and permanently disabled	10 or more yrs of credited service; totally and permanently disabled
Benefit	Accrued benefit, but not less than 25% of AFC	Accrued benefit, but not less than 25% of AFC
PRE-RETIREMENT DEATH BENEFITS:		
Service Incurred	The greater of (a) the accrued benefit at the time of death or (b) 30% of monthly salary at time of death payable to the spouse until death	The greater of (a) the accrued benefit at the time of death or (b) 30% of monthly salary at time of death payable to the spouse until death
Non-Service Incurred Eligible for Normal Retirement	Determined as though had retired on date of death	Determined as though had retired on date of death
Not Eligible for Normal Retirement	(2)	(2)
DEFERRED RETIREMENT OPTION PROGRAM (DROP):		
Eligibility	Must be eligible for Normal Retirement	Must be eligible for Normal Retirement
Benefit	Transferred to hypothetical DROP account within Pension Fund; paid as lump sum upon actual termination of employment	Transferred to hypothetical DROP account within Pension Fund; paid as lump sum upon actual termination of employment

	Police	Firefighter
Interest	Member elects either: Rate of return earned by Fund or 6.5% fixed	Member elects either: Rate of return earned by Fund or 6.5% fixed
Period of Participation	At least 12 months but no more than 60 months	At least 12 months but no more than 84 months
TERMINATION BENEFITS:	(3)	(3)
MEMBERS:		
Active Participants:		
Vested	31	32
Non Vested	32	27
Service Retirees and Beneficiaries	73	54
Disability Retirees	6	4
Terminated Vested	4	-
Deferred Retired Option Plan	9	9

- (1) Average Final Compensation (AFC) is average monthly compensation during the best 60 successive months out of the last 120 calendar months preceding date of retirement (or termination). Compensation - Total Pay, excluding special detail pay (includes vacation and comp time accrual).
- (2) Less than 10 years of credited service – return of employee contributions. 10 years or more – accrued benefit payable for 10 years.
- (3) Less than 10 years of credited service – return of employee contributions. 10 years or more – unreduced vested benefit payable at age 55.

Contribution Requirements

The Florida Constitution requires local governments to make the actuarially determined contribution. The Florida Division of Retirement reviews and approves each local government's actuarial report prior to its being appropriated for use for funding purposes. The funding methods and determination of benefits payable are provided in the various acts of the Florida Legislature, which created the funds including subsequent amendments thereto.

Additionally, the State of Florida collects two locally authorized insurance premium surcharges (one for the PPP on casualty insurance policies and one for the FPP on certain real and personal property insurance policies within the corporate limits) which can only be distributed after the State has ascertained that the local government has met their actuarial funding requirement for the then most recently completed fiscal year. The remaining funding requirement not covered by insurance premium surcharges is paid from the City's General Fund.

The amounts legally required as of September 30, 2022 to be reserved for the PPP and FPP funds are \$58,924,322 and \$61,283,846 respectively.

	<u>Police</u>	<u>Firefighter</u>
CONTRIBUTIONS:		
Rate:		
City (4)	66.00%	52.30%
Participants	6.0%	6.0%
Contributions Made	\$ 3,178,322	\$ 2,643,421
ACTUARIAL VALUATION:		
Frequency	Annual	Annual
Latest Date	10/01/2021	10/01/2021
Basis for Contribution	10/01/2020	10/01/2020
Cost Method	Entry Age	Entry Age
AMORTIZATION:		
Method	Level Dollar Method	Level Dollar Method
Open/Closed	Closed	Closed
Period	20 Years	20 Years
ASSET VALUATION METHOD:	4 year smoothed market	4 year smoothed market

- (4) City contributions for Police and Firefighters include excise taxes on gross receipts of casualty insurance premiums for Police and property insurance premiums for Firefighters. Revenues from these taxes in fiscal year 2022 were \$404,413 and \$441,228, respectively. These payments were reported as revenue and expense in the Police and Firefighter Premium Tax Trust Special Revenue Fund.

**Schedule of Employer's Contributions
Fiscal Year Ending September 30, 2022**

	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
Police Pension	\$ 3,178,322	\$ 3,178,322	\$ -	\$ 6,019,085	52.80%
Firefighter Pension	\$ 2,643,421	\$ 2,643,421	\$ -	\$ 5,363,409	49.29%

Investments

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

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocations as of September 30, 2022, are summarized in the following table:

Asset Class	Police		Firefighter	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	42%	7.1%	42%	7.1%
Global Infrastructure	5%	5.6%	5%	5.6%
Convertibles	8%	6.4%	8%	6.4%
International Equity	12%	3.1%	12%	3.1%
Fixed Income	20%	2.0%	20%	2.0%
Real Estate (Private)	5%	6.4%	8%	6.4%
Alternative Investments	6%	2.9%	3%	2.9%
Cash	2%	-0.1%	2%	-0.1%
Total	100%		100%	

The long-term expected rate of return is the thirty year average return, unless the asset class did not exist prior to 1992, in which case since-inception return was used as a substitute.

For the year ended September 30, 2022, the annual money-weighted rate of return for the PPP and FPP investments, net of pension plan investment expense was 15.02% and 16.20%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The City's net pension liability was measured as of September 30, 2021 and was based on actuarial valuations as of that date. Update procedures were used to roll forward Total Pension Liability amounts excluding DROP account balances and reserve for excess State Funds (FPP) to the measurement date – actual DROP account balances and reserve for excess State funds (FPP) as of the measurement date included in Total Pension Liability. The PPP and FPP DROP account balances determined by actuarial valuations dated September 30, 2021 were \$932,709 and \$1,723,907 respectively.

	Police	Firefighter
ASSUMPTIONS:		
Investment Earnings	7.50%	7.50%
Salary Increases:		
Inflation	3.25%	3.25%
Merit	3.50% - 5.25%	5.00% - 8.50%
Postretirement Increases	3.0%	3.0%
Mortality	PUB-2010 Headcount Tables with separate rates for males and females with adjustments for mortality improvements based on Scale MP-2018	PUB-2010 Headcount Tables with separate rates for males and females with adjustments for mortality improvements based on Scale MP-2018
Retirements Turnover	Probabilities of termination are assigned by age of participant	Probabilities of termination are assigned by age of participant

**Schedule of Employer's Net Pension Liability (Asset)
(Measurement Date 09/30/2021)**

	Pension Liability	Plan Net Position	Net Pension Liability (Asset)	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability (Asset) as a % of Covered Payroll
Police Pension	\$ 72,709,848	\$ 69,770,663	\$ 2,939,185	95.96%	\$ 5,244,887	56.04%
Firefighter Pension	\$ 72,061,624	\$ 74,186,284	\$ (2,124,660)	102.95%	\$ 5,035,225	-42.20%

Changes in Net Pension Liability

		Increase (Decrease)	
Police Pension	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at 09/30/20	\$ 70,295,628	\$ 58,745,635	\$ 11,549,993
Changes for the year:			
Service cost	1,087,823	-	1,087,823
Interest	5,241,956	-	5,241,956
Difference between expected and actual experience	685,484	-	685,484
Contributions - employer	-	3,121,763	(3,121,763)
Contributions - member	-	345,566	(345,566)
Net investment income	-	12,317,016	(12,317,016)
Benefit payments and refunds	(4,601,043)	(4,601,043)	-
Administrative expenses	-	(158,274)	158,274
Net changes	2,414,220	11,025,028	(8,610,808)
Balances at 09/30/21	\$ 72,709,848	\$ 69,770,663	\$ 2,939,185

Firefighter Pension	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at 09/30/20	\$ 70,021,827	\$ 64,642,776	\$ 5,379,051
Changes for the year:			
Service cost	1,329,882	-	1,329,882
Interest	5,233,555	-	5,233,555
Difference between expected and actual experience	970,011	-	970,011
Contributions - employer	-	2,620,947	(2,620,947)
Contributions - member	-	302,114	(302,114)
Net investment income	-	12,269,438	(12,269,438)
Benefit payments and refunds	(5,493,651)	(5,493,651)	-
Administrative expenses	-	(155,340)	155,340
Net changes	2,039,797	9,543,508	(7,503,711)
Balances at 09/30/21	\$ 72,061,624	\$ 74,186,284	\$ (2,124,660)

Discount Rate

A discount rate of 7.50% was used to measure the total pension liability. This discount rate was based on the expected rate of return on plan investments of 7.50%. The projection of cash flows used to determine this discount rate assumed member contributions will be made at the current contribution rate and employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member contribution rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability (Asset) to the Discount Rate Assumption (Measurement Date 09/30/2021)

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Police Pension Net Pension Liability (Asset)	\$ 12,318,415	\$ 2,939,185	\$ (4,758,843)
Firefighters Pension Net Pension Liability (Asset)	\$ 7,213,021	\$ (2,124,660)	\$ (9,809,141)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized total pension expense of \$949,710 consisting of \$706,543 for the PPP and \$243,167 for the FPP funds. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows	Police	Firefighter	Total
Differences between expected and actual experience on liabilities	\$ 919,580	\$ 1,483,309	\$ 2,402,889
Changes of assumptions or other inputs	766,598	600,722	1,367,320
Employer contributions to the plans subsequent to the measurement of the total pension liability	3,178,322	2,643,421	5,821,743
Total	\$ 4,864,500	\$ 4,727,452	\$ 9,591,952

Deferred Inflows	Police	Firefighter	Total
Differences between expected and actual experience on liabilities	\$ 58,873	\$ 198,976	\$ 257,849
Changes of assumptions or other inputs	1,003,872	1,197,384	2,201,256
Net difference between projected and actual earnings on pension plan investments	6,042,545	5,917,909	11,960,454
Total	\$ 7,105,290	\$ 7,314,269	\$ 14,419,559

The deferred outflows of resources related to the PPP and FPP Pension Plan, totaling \$3,178,322 and \$2,643,421, respectively, resulting from City contributions to the Plans subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	Police	Firefighter	Total
2023	\$ (958,700)	\$ (1,211,497)	\$ (2,170,197)
2024	(1,104,653)	(1,119,521)	(2,224,174)
2025	(1,763,852)	(1,555,341)	(3,319,193)
2026	(1,591,907)	(1,343,879)	(2,935,786)
Total	\$ (5,419,112)	\$ (5,230,238)	\$ (10,649,350)

The City of Winter Park, Florida
Notes to Financial Statements - September 30, 2022

B. COMBINING STATEMENTS OF PENSION TRUST FUNDS:

City of Winter Park, Florida
Combining Statement of Fiduciary Net Position
Pension Trust Funds
September 30, 2022

	Police Pension Fund	Firefighter Pension Fund	Total
Assets			
Cash and Short-term Investments	\$ 1,585,770	\$ 2,548,100	\$ 4,133,870
Investments, at Fair Value			
Fixed Income Mutual Funds	12,839,286	13,994,474	26,833,760
Equity Mutual Funds	24,850,484	24,789,826	49,640,310
Common Collective Trusts	9,051,066	9,607,355	18,658,421
Stocks	2,118,798	2,147,241	4,266,039
Real Estate Commingled Funds	8,451,813	8,169,869	16,621,682
Accrued Income	27,105	26,981	54,086
Total Investments	<u>57,338,552</u>	<u>58,735,746</u>	<u>116,074,298</u>
Total Assets	<u>58,924,322</u>	<u>61,283,846</u>	<u>120,208,168</u>
Net Position			
Net Position Restricted for Pensions	<u>\$ 58,924,322</u>	<u>\$ 61,283,846</u>	<u>\$ 120,208,168</u>

City of Winter Park, Florida
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Year Ended September 30, 2022

	Police Pension Fund	Firefighter Pension Fund	Total
Additions (Deletions)			
Contributions			
Employer	\$ 2,773,909	\$ 2,202,193	\$ 4,976,102
State	404,413	441,228	845,641
Employee	518,068	382,865	900,933
Total Contributions	<u>3,696,390</u>	<u>3,026,286</u>	<u>6,722,676</u>
Investment Income (Losses)			
Net Decrease in Fair Value of Investments	(11,334,173)	(12,883,057)	(24,217,230)
Interest and Dividends	1,106,318	1,198,152	2,304,470
	<u>(10,227,855)</u>	<u>(11,684,905)</u>	<u>(21,912,760)</u>
Less Investment Expenses			
Investment Management Fees	233,342	189,062	422,404
Custodian Fees	1,806	2,011	3,817
Net Investment Losses	<u>(10,463,003)</u>	<u>(11,875,978)</u>	<u>(22,338,981)</u>
Total Deletions	<u>(6,766,613)</u>	<u>(8,849,692)</u>	<u>(15,616,305)</u>
Deductions			
Employee Benefits	3,982,979	3,938,465	7,921,444
Administrative Expense	96,747	114,280	211,027
Total Deductions	<u>4,079,726</u>	<u>4,052,745</u>	<u>8,132,471</u>
Change in Net Position	(10,846,339)	(12,902,437)	(23,748,776)
Net Position Restricted for Pensions – Beginning	<u>69,770,661</u>	<u>74,186,283</u>	<u>143,956,944</u>
Net Position Restricted for Pensions - Ending	<u>\$ 58,924,322</u>	<u>\$ 61,283,846</u>	<u>\$ 120,208,168</u>

C. GENERAL EMPLOYEE 401(a) PENSION PLAN:

The City maintains a single-employer, defined contribution pension plan for the General Employees. This is a tax-qualified plan pursuant to Section 401(a) of the Internal Revenue Code. This plan was established as of January 1, 1992 by adoption of the City Commission through Ordinance No. 1987. The Plan Ordinance may be amended by the City Commission after public notice has been made, and two public hearings are held. All full-time general employees hired after January 1, 1992 are eligible for participation in the plan. All employees hired before January 1, 1992 were brought into the plan. As of September 30, 2022, there were 424 employees enrolled in the 401(a) pension plan.

The plan, administered by an outside party, provides for employer contributions at 7%. Earnings include W-2 earnings, plus any contributions made pursuant to a salary reduction agreement, which are not includible in the gross income of the employee under Section 125 of the Internal Revenue Service Code, *Overtime and Bonuses*. The employee is required to contribute 3% of his/her earnings as defined above beginning October 1, 1992. The vesting schedule provides for employees to vest at 20% per year with 100% vesting after five years of service have been completed. If an employee is terminated prior to completing the five years of service, the non-vested employer contributions are forfeited by the employee and used to offset future employer contributions. The normal retirement age has been designated by the employer as age 55. The plan permits withdrawals for retirement, termination and disability. The plan does allow participants to borrow against their accounts.

Payroll for covered employees	\$ 21,704,692
Total City payroll	\$ 36,783,944
Employer contributions required (net) and actually made	\$ 1,519,328
Employee contributions actually made – 3% of covered payroll	\$ 651,141

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

16. Other Postemployment Benefits

Plan Description and Benefits Provided

The City's Post Retirement Health Benefit Plan (Plan) is a single employer defined benefit OPEB plan with no component units. Benefit provisions for the Plan are established by the City Commission and may be amended through action by the City Commission. The Plan is administered by the City and does not issue a stand-alone report.

The City currently provides direct subsidies to Special Risk retirees disabled in the line-of-duty and spouses of Special Risk employees upon death in the line-of-duty resulting from a violent act by paying the full cost of coverage for both the retiree and spouse. All other retirees are responsible for paying the total blended premium amount for postemployment benefit coverage.

Apart from the direct subsidy described above, an accounting liability arises because the full illustrative premiums are based on a blending of the experience among younger active employees and retired employees. Since retirees generally have higher costs, this means the City is actually subsidizing the cost of the retiree and dependent coverage even when retirees pay the full blended premium. GASB Statement No. 75 calls this the "implicit rate subsidy." Retirees and their dependents are permitted to remain covered under the Plan as long as they pay a full premium applicable to coverage elected. This conforms to the minimum required of Florida governmental employers per Chapter 112.08, Florida Statute.

Funding Policy

Currently, the City's OPEB benefits are unfunded. That is, there is no separate Trust Fund or equivalent arrangement into which the City would make contributions to advance-fund the obligation. Therefore, the ultimate subsidies which are provided over time are financed directly by general assets of the City that are invested in accordance with the investment policy previously described. The Plan is being funded under a Pay-As-You-Go approach. Liabilities and OPEB Expense were developed using the Entry Age Level Percent of Pay Actuarial Cost Method as required by GASB Statement No. 75.

Projection of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and participating members. Each City fund was assessed its share of OPEB costs based on the number of covered employees in the fund divided by the total number of covered City employees.

Employees Covered by Benefit Terms

At the actuarial valuation date of September 30, 2020, the following employees were covered by the benefit terms:

Active participants	474
Retirees, beneficiaries, and disabled members	16
Covered spouses	11
Total	501

Total OPEB Liability

The City's Total OPEB Liability (TOL) of \$13,421,064 was based on an actuarial valuation performed as of September 30, 2020.

Significant Actuarial Assumptions and Other Inputs

In any long-term actuarial valuation, certain demographic, economic and behavioral assumptions are made concerning the population, the investment return/discount rates and the benefits provided. These actuarial assumptions form the basis for the actuarial model which is used to project the future population, the future benefits provided and the future contributions collected. Then the discount rate assumption is used to discount the projected net OPEB benefits to a present value. This and other related present values are used to calculate the OPEB Expense to be expensed in the City's financial statements and the TOL disclosed in the financial statements.

The TOL determined in the September 30, 2020 actuarial valuation used the following significant actuarial assumptions and other inputs:

Measurement date	September 30, 2021
Inflation	2.50%
Discount rate	2.43%
	S&P municipal bond 20-year high grade rate index as published by S&P Dow Jones Indices
Projected salary increases	3.90% - 7.70%
Healthcare cost trend rates	Initial rate of 7.0% in fiscal 2021, then 7.5% in fiscal 2022, grading down to an ultimate trend rate of 4.0% in fiscal year 2075. Based on the Getzen model published by the Society of Actuaries.
Retirees' share of benefit-related costs	100% of blended health insurance premium rates except by law. 0% for certain conditions for Police Officers and Firefighters death and disability benefits.
Mortality rates	All mortality rates were based on the Pub-2010 mortality tables with fully generational improvement using Scale MP-2018. Rates are based on those outlined in Milliman's July 1, 2019 Florida Retirement System valuation report. PubG-2010 Disabled mortality tables set forward 3 years for males and females.
Experience Study	Termination and disability rates reflect those used in the July 1, 2019 actuarial valuation of the Florida Retirement System.

Changes in Total OPEB Liability
(Measurement Date 09/30/21)

	TOL
Balance at 09/30/21	\$ 13,137,726
Changes for the year:	
Service Cost	924,621
Interest	299,255
Changes of assumptions	(782,741)
Benefit Payments	(157,797)
Net changes	283,338
Balance at 09/30/22	\$ 13,421,064

Changes in assumptions reflect a change in the discount rate from 2.14% for the reporting period ended September 30, 2021, to 2.43% for the reporting period ended September 30, 2022.

There were no other changes of assumptions and no changes to benefit terms during this time period.

Discount Rate

For plans that do not have a GASB compliant trust, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an Average AA credit rating as of the measurement date.

A discount rate of 2.43% was used to measure the September 30, 2021 TOL. A discount rate of 2.14% was used for the beginning of the measurement period. These rates are based on the S&P Municipal Bond 20-Year High Grade Rate Index as published by S&P Dow Jones Indices – daily rate closest or equal to but not later than the respective measurement dates.

Sensitivity of the Total OPEB Liability to the Discount Rate Assumption (Measurement Date 09/30/2021)

	1% Decrease (1.43%)	Current Discount Rate (2.43%)	1% Increase (3.43%)
Total OPEB Liability	\$ 16,402,275	\$ 13,421,064	\$ 11,138,009

Sensitivity of the Total OPEB Liability to the Healthcare Cost Trend Rate Assumption (Measurement Date 09/30/2021)

	1% Decrease (3.0% to 6.5%)	Healthcare Cost Trend Rates (4.0% to 7.5%)	1% Increase (5.0% to 8.5%)
Total OPEB Liability	\$ 10,700,942	\$ 13,421,064	\$ 17,133,552

**OPEB Expense and Deferred Outflows of Resources
and Deferred Inflows of Resources Related to OPEB**

For the year ended September 30, 2022, the City recognized total OPEB Expense of \$1,240,918. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,698,233
Changes of assumptions	3,307,879	1,150,834
Employer contributions subsequent to the Measurement Date	170,393	-
Total	\$ 3,478,272	\$ 2,849,067

\$170,393 was reported as deferred outflows of resources related to OPEB resulting from benefit payments made after the measurement date will be recognized as a decrease of the TOL in fiscal year 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB Expense as follows:

Year ending	
September 30,	Amount
2023	\$ 10,542
2024	10,542
2025	10,542
2026	10,542
2027	10,542
Thereafter	406,102

17. Commitments and Contingencies

A. INTERLOCAL AGREEMENTS:

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

Source	Capacity
Orlando McLeod	1,000,000
Orlando Iron Bridge I	4,962,000
Orlando Iron Bridge II	1,000,000
Altamonte Springs	713,524
Total Committed Capacity	<u>7,675,524</u>

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

B. ENCUMBRANCES AND COMMITMENTS:

Encumbrance accounting is employed as an extension of formal budgetary integration for the Governmental Funds. The encumbrance balances at September 30, 2022 were as follows:

	Encumbrances
General Fund	\$ 476,562
Community Redevelopment Fund	546,668
COVID-19 Fund	54,887
Capital Projects Fund	785,169
Non-Major Governmental Funds:	
Designations Trust	15,000
Stormwater Utility	15,224
Parks Impact Fees	206,117
Stormwater Capital Projects Fund	230,686
Total Encumbrances	<u>\$ 2,330,313</u>

The most significant of these contracts and purchase orders are outlined in the table below:

Project	Funding Source	Outstanding Commitment
Maintenance and Repairs of Overhead Roll-up Doors	General Fund	\$ 48,768
Gun Range Roof Repairs and Gutters	General Fund	\$ 48,471
Shady Park Sculpture	Community Redevelopment Fund	\$ 150,000
Construction of Central Park Stage	Community Redevelopment Fund	\$ 79,758
New York Streetscape Design	Community Redevelopment Fund	\$ 62,440
Design Services for Howell Branch Preserve	Parks Impact Fees	\$ 206,117
Columbarium Install at Pineywood Cemetery	Capital Projects	\$ 280,681
VOIP Phone System to the CISCO Webex Calling Cloud	Capital Projects	\$ 130,696
Park Avenue Camera Additions	Capital Projects	\$ 71,547
Re-roof Mead Gardens	Capital Projects	\$ 52,826
Stormwater Lining on Whitesell Drive and Temple Drive	Stormwater Capital Projects	\$ 83,576

C. RISK MANAGEMENT:

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City is insured for workers' compensation, general liability and automobile liability coverage under an All Lines Aggregate Plan. Under the All Lines Aggregate Plan, the City retains risk on aggregate claims per claim year basis as follows:

Type of Risk	Amount of Risk Retained by City
Cyber Liability	\$ 100,000
Property	\$ 50,000
General Liability	\$ 150,000
Police Liability	\$ 200,000
Automobile Liability	\$ 250,000
Public Officials Liability	\$ 150,000
Workers' Compensation Liability	\$ 250,000
Crime Liability	\$ 1,000
Maximum Aggregate Claim Loss	\$ 1,500,000

Liabilities are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. These claims liabilities are included in accrued liabilities in the financial statements. The Maximum Aggregate Claim Loss applies to all the policies except Property Insurance. The estimated liability for unpaid claims was based on an actuarial valuation prepared in 2022. Changes in the balances of claims liabilities during the past year are as follows:

	Fiscal Year Ending September 30, 2022	Fiscal Year Ending September 30, 2021
Unpaid claims, beginning of fiscal year	\$ 1,229,198	\$ 1,537,000
Incurred claims (including IBNRs)	1,182,615	718,264
Claim payments	(1,100,021)	(1,026,066)
Unpaid claims, end of fiscal year	<u>\$ 1,311,792</u>	<u>\$ 1,229,198</u>

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

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

D. LITIGATION:

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

E. PENSION INVESTMENT RISKS:

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

**The City of Winter Park, Florida
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Resources (inflows):				
Taxes				
Property Taxes	\$ 27,629,173	\$ 27,629,173	\$ 27,511,689	\$ (117,484)
Utility Taxes	6,748,386	6,748,386	7,006,666	258,280
Franchise Fees	804,140	804,140	845,243	41,103
Fines and Forfeitures	1,034,000	1,034,000	1,180,220	146,220
Licenses and Permits	2,706,152	2,706,152	3,667,915	961,763
Intergovernmental				
Sales Tax	4,596,591	4,596,591	5,798,265	1,201,674
Local Option Gas Tax	931,731	931,731	959,539	27,808
Other Intergovernmental	2,175,173	2,175,173	2,526,559	351,386
Charges for Services	10,442,856	11,047,356	11,665,578	618,222
Investment Losses	150,000	150,000	(2,495,309)	(2,645,309)
Other	311,000	311,000	286,121	(24,879)
Transfers In	7,378,266	6,628,266	7,488,744	860,478
Amounts available for appropriation	64,907,468	64,761,968	66,441,230	1,679,262
Charges to appropriations (outflows):				
General Administration	2,010,378	2,100,099	2,218,901	(118,802)
Information Technology	821,724	861,113	767,303	93,810
Financial Services	448,887	448,887	440,836	8,051
Communications	494,914	574,722	520,949	53,773
Planning and Community Development	1,970,715	1,246,419	1,225,552	20,867
Building and Permitting Services	1,984,894	1,984,894	1,982,704	2,190
Public Works	10,031,059	10,497,132	9,867,266	629,866
Police	16,339,612	16,431,221	16,338,467	92,754
Fire Rescue	13,423,415	13,465,227	13,626,554	(161,327)
Parks and Recreation	9,507,387	10,074,780	10,731,167	(656,387)
Cultural and Community Services	1,657,004	1,657,004	1,656,999	5
Non-Departmental Charges	342,929	342,929	-	342,929
Transfers Out	6,102,196	7,512,196	7,492,780	19,416
Total charges to appropriations	65,135,114	67,196,623	66,869,478	327,145
Excess (Deficiency) of Revenues Over Charges to Appropriations	(227,646)	(2,434,655)	(428,248)	2,006,407
Fund Balance Allocation	227,646	2,434,655	-	(2,434,655)
Excess (Deficiency) of Resources Over Charges to Appropriations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (428,248)</u>	<u>\$ (428,248)</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures				
Sources/inflows of resources				
Actual amounts "available for appropriation" from the budgetary comparison schedule			\$ 66,441,230	
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes			(7,488,744)	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.			<u>\$ 58,952,486</u>	
Uses/outflows of resources				
Actual amounts "total charges to appropriations" from the budgetary comparison schedule			\$ 66,869,478	
Differences - budget to GAAP:				
Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes			(7,492,780)	
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.			<u>\$ 59,376,698</u>	

**The City of Winter Park, Florida
Required Supplementary Information
Budgetary Comparison Schedule
Community Redevelopment Fund
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Intergovernmental	\$ 3,173,086	\$ 3,173,086	\$ 3,162,566	\$ (10,520)
Investment Losses	20,000	20,000	(1,131,974)	(1,151,974)
Other	30,000	30,000	33,800	3,800
Transfers from Other Funds	3,641,491	3,641,491	3,622,600	(18,891)
Amounts available for appropriations	6,864,577	6,864,577	5,686,992	(1,177,585)
Charges to appropriations (outflows):				
Planning and Community Development	1,448,294	2,291,514	1,508,253	783,261
Cultural and Community Services	127,000	319,477	170,629	148,848
Debt Service - Principal	1,315,000	1,315,000	1,315,000	-
Debt Service - Interest and Other Charges	181,097	181,097	181,097	-
Capital Improvements	4,065,000	11,452,073	1,255,661	10,196,412
Total charges to appropriations	7,136,391	15,559,161	4,430,640	11,128,521
Excess (Deficiency) of Resources Over Charges to Appropriations	(271,814)	(8,694,584)	1,256,352	9,950,936
Fund Balance Allocation	271,814	8,694,584	-	(8,694,584)
Excess of Resources Over Charges to Appropriations	\$ -	\$ -	\$ 1,256,352	\$ 1,256,352
Explanation of Difference between Budgetary Inflows and GAAP Revenues				
Sources/inflows of resources				
Actual amounts "available for appropriation" from the budgetary comparison schedule			\$ 5,686,992	
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes			(3,622,600)	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.			\$ 2,064,392	

The City of Winter Park, Florida
Required Supplementary Information
Notes to Budgetary Comparison Schedules - September 30, 2022

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

- a) In April of each year, the City Manager presents draft budget goals to the City Commission for their consideration and revision if the Commission chooses. These goals become part of the foundation for developing the proposed budget and capital improvement plan.
- b) At the first City Commission meeting in July, the City Manager presents a recommended budget for the next succeeding fiscal year to the City Commission. The recommended budget includes proposed expenditures and the sources of receipts to finance them as well as a capital improvement plan.
- c) Public hearings are conducted to obtain taxpayers comments.
- d) The budget is approved by the Commission and becomes the basis for the millage levied by the Commission.
- e) The City Manager is authorized to transfer budgeted amounts between line items within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Commission. Expenditures may not exceed legal appropriations at the fund level. All appropriations lapse at year-end. For the fiscal year ended September 30, 2022, there were budget overages in the following areas:
 - 1) The \$118,802 negative variance in General Administration is due to personnel cost adjustments and payment of accrued personal time off to former employees.
 - 2) Fire Rescue was over budget by \$161,327 as a result of overtime costs in excess of budget.
 - 3) The \$656,387 negative variance in the Parks and Recreation Department is due to contracted maintenance services and utility costs in excess of budget. The utility costs were largely due to higher electric fuel cost recovery charges as a result of increases in the cost of natural gas.
- f) Formal budgetary integration is employed as a management control device during the year for the General Fund and certain Special Revenue Funds. Formal budgetary integration is not employed for the Capital Projects Fund, Designations Trust Fund, Affordable Housing Fund, Law Enforcement Trust Fund, Parks Impact Fees Fund, Hurricane Recovery Fund, Police and Firefighter Premium Tax Trust Fund, COVID-19 Fund, Multi-Modal Transportation Impact Fees Fund, Debt Service Fund, and Stormwater Capital Projects Fund.

The City of Winter Park, Florida
Required Supplementary Information
Notes to Budgetary Comparison Schedules - September 30, 2022

- g) The budgets for the General Fund and certain Special Revenue Funds (Stormwater Utility Fund, Grant Fund and Cemetery Trust Fund) are legally adopted on a basis consistent with generally accepted accounting principles with the exception that budgetary basis expenditures include purchase orders (encumbrances) issued for goods or services not received at year-end.
- h) Budgeted amounts are as originally adopted, or as amended, in accordance with City ordinance. The General Fund budget for the current year was increased by \$2,061,509 subsequent to its original adoption.
- i) General administration includes divisions that are under the City Manager and do not have their own departmental director.
- j) The Budgetary Comparison Schedules shown in the accompanying supplemental information present comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget. The original budget includes the adjustments necessary to bring forward the carry forward appropriation (for unexpended projects and encumbrances) as authorized in the annual budget ordinance. The nonmajor Special Revenue Fund budget comparisons are presented in the Combining Statements section.

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

**Schedule of City Contributions
Last 10 Fiscal Years**

Police Pension Plan					
Year Ended 9/30	Actuarially Determined Contribution (ADC)	Contributions in relation to the ADC	Covered Payroll	Contributions as a % of Covered Payroll	
2013	\$ 2,155,966	\$ 2,155,966	\$ 4,052,000	53.21%	
2014	2,261,252	2,261,252	5,209,000	43.41%	
2015	2,355,980	2,355,980	5,306,000	44.40%	
2016	2,248,187	2,248,187	4,286,000	52.45%	
2017	2,308,411	2,308,411	4,556,618	50.66%	
2018	2,537,741	2,537,741	4,831,702	52.52%	
2019	2,646,296	2,646,296	5,050,992	52.39%	
2020	3,187,672	3,187,672	4,993,075	63.84%	
2021	3,121,763	3,121,763	5,244,887	59.52%	
2022	3,178,322	3,178,322	6,019,085	52.80%	

Fire Pension Plan					
Year Ended 9/30	Actuarially Determined Contribution (ADC)	Contributions in relation to the ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2013	\$ 2,038,955	\$ 2,038,955	\$ -	\$ 4,289,000	47.54%
2014	2,029,490	2,029,490	-	5,553,000	36.55%
2015	1,956,076	1,956,076	-	5,490,000	35.63%
2016	1,887,964	1,887,964	-	4,275,000	44.16%
2017	1,974,157	2,023,791	(49,634)	4,909,597	41.22%
2018	2,177,715	2,177,715	-	5,095,403	42.74%
2019	2,339,711	2,339,711	-	5,319,825	43.98%
2020	2,663,494	2,663,494	-	5,287,484	50.37%
2021	2,620,947	2,620,947	-	5,035,225	52.05%
2022	2,643,421	2,643,421	-	5,363,409	49.29%

See Notes to Required Supplementary Information.

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

**Schedule of Changes in Net Pension
Liability and Related Ratios
Police Pension Plan
Last 10 Fiscal Years**

	2021	2020	2019	2018	2017	2016 *	2015	2014
A. Total Pension Liability (TPL):								
Service Cost	\$ 1,087,823	\$ 1,094,524	\$ 1,102,086	\$ 876,049	\$ 890,921	\$ 846,677	\$ 801,632	\$ 762,017
Interest	5,241,956	5,023,560	4,939,154	4,679,934	4,545,149	4,312,101	4,168,995	4,089,843
Benefit Changes	-	-	325,964	-	-	-	-	-
Difference Between Actual and Expected Experience	685,484	293,358	695,352	(395,301)	992,298	460,466	(663,298)	93,720
Assumption Changes	-	(1,806,968)	2,119,415	-	237,311	-	-	1,413,198
Benefit Payments, including Refunds of Member Contributions	(4,601,043)	(3,466,919)	(3,311,451)	(3,511,348)	(3,078,241)	(3,780,341)	(3,449,577)	(2,963,743)
Net Change in TPL	2,414,220	1,137,555	5,870,520	1,649,334	3,587,438	1,838,903	857,752	3,395,035
TPL beginning of year	70,295,628	69,158,073	63,287,553	61,638,219	58,050,781	56,211,878	55,354,126	51,959,091
TPL end of year	\$ 72,709,848	\$ 70,295,628	\$ 69,158,073	\$ 63,287,553	\$ 61,638,219	\$ 58,050,781	\$ 56,211,878	\$ 55,354,126
B. Plan Fiduciary Net Position:								
Contributions - City and State	\$ 3,121,763	\$ 3,187,671	\$ 2,646,295	\$ 2,537,741	\$ 2,308,411	\$ 2,248,187	\$ 2,355,980	\$ 2,261,252
Contributions - Member	345,566	326,320	303,060	340,784	273,397	276,662	258,906	240,151
Net Investment Income	12,317,016	4,790,382	2,056,605	3,684,582	5,164,758	4,078,032	(1,108,385)	4,077,752
Benefit Payments, including Refunds of Member Contributions	(4,601,043)	(3,466,919)	(3,311,451)	(3,511,348)	(3,078,241)	(3,780,341)	(3,449,577)	(2,963,743)
Administrative Expenses	(158,274)	(137,159)	(112,798)	(141,577)	(80,671)	(113,629)	(93,432)	(67,201)
Net Change in Plan Fiduciary Net Position	11,025,028	4,700,295	1,581,711	2,910,182	4,587,654	2,708,911	(2,036,508)	3,548,211
Plan Fiduciary Net Position beginning of year	58,745,635	54,045,340	52,463,629	49,553,447	44,965,793	42,256,882	44,293,390	40,745,179
Plan Fiduciary Net Position end of year	\$ 69,770,663	\$ 58,745,635	\$ 54,045,340	\$ 52,463,629	\$ 49,553,447	\$ 44,965,793	\$ 42,256,882	\$ 44,293,390
C. Net Pension Liability (NPL) end of year (A-B)	\$ 2,939,185	\$ 11,549,993	\$ 15,112,733	\$ 10,823,924	\$ 12,084,772	\$ 13,084,988	\$ 13,954,996	\$ 11,060,736
D. Plan Fiduciary Net Position as a Percentage of TPL (B/A)	95.96%	83.57%	78.15%	82.90%	80.39%	77.46%	75.17%	80.02%
E. Covered Payroll								
	\$ 5,244,887	\$ 4,993,075	\$ 5,050,992	\$ 4,831,702	\$ 4,556,618	\$ 4,611,032	\$ 4,315,097	\$ 3,999,782
F. NPL as a Percentage of Covered Payroll (C/E)	56.04%	231.32%	299.20%	224.02%	265.21%	283.78%	323.40%	276.53%

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

**Schedule of Changes in Net Pension
Liability and Related Ratios
Police Pension Plan
Last 10 Fiscal Years
(Continued)**

	2021	2020	2019	2018	2017	2016 *	2015	2014
G. Notes to Schedule:								
Valuation Date	10/01/2021	10/01/2020	10/01/2019	10/01/2018	10/01/2017	10/01/2016	10/01/2015	10/01/2014
Update procedures used to roll forward the TPL excluding DROP account balances to the measurement dates – actual DROP account balances as of measurement dates included in TPL.								
During 2014, assumption change to investment rate of return (from 8.25% to 7.75%) – no benefit changes. During 2017, the mortality assumption was updated to use the mortality assumption used by the Florida Retirement System (FRS) as required under F.S., Chapter 2015-157 based upon the July 1, 2016 FRS Actuarial Valuation. No assumption or benefit changes were made in 2015 or 2016.								
During 2018, assumption change to investment rate of return (from 7.75% to 7.5%) - no benefit changes. During 2019, the mortality assumption was updated to use the mortality assumption used by the FRS as required under F.S., Chapter 2015-157 based upon the July 1, 2019 FRS Actuarial Valuation - no benefit changes.								
* The amounts reported in 2015 and 2014 were based on actuarial projections. In 2016, the City implemented a change in accounting principle to use the measurement date for its pension plans as of October 1st of the preceding fiscal year. These amounts were updated in the 2016.								

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

See Notes to Required Supplementary Information

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

**Schedule of Changes in Net Pension
Liability and Related Ratios
Firefighter Pension Plan
Last 10 Fiscal Years**

	2021	2020	2019	2018	2017	2016 *	2015	2014
A. Total Pension Liability (TPL):								
Service Cost	\$ 1,329,882	\$ 1,368,477	\$ 1,430,286	\$ 1,239,233	\$ 1,248,662	\$ 1,094,871	\$ 1,038,799	\$ 1,034,774
Interest	5,233,555	4,979,216	4,786,861	4,613,292	4,508,511	4,273,512	4,027,050	3,762,630
Benefit Changes	-	(11,064)	217,683	-	-	-	-	-
Difference Between Actual and Expected Experience	970,011	1,082,823	86,445	(1,193,864)	977,255	401,430	166,585	(273,916)
Assumption Changes	-	(1,945,748)	1,268,192	-	(191,868)	-	-	-
Benefit Payments, including Refunds of Member Contributions	(5,493,651)	(2,622,120)	(2,883,745)	(3,811,824)	(2,788,899)	(3,712,026)	(1,559,126)	(1,452,381)
Net Change in TPL	2,039,797	2,851,584	4,905,722	846,837	3,753,661	2,057,787	3,673,308	3,071,107
TPL beginning of year	70,021,827	67,170,243	62,264,521	61,417,684	57,664,023	55,504,181	51,830,873	48,759,766
TPL end of year	\$ 72,061,624	\$ 70,021,827	\$ 67,170,243	\$ 62,264,521	\$ 61,417,684	\$ 57,561,968	\$ 55,504,181	\$ 51,830,873
B. Plan Fiduciary Net Position:								
Contributions - City and State	\$ 2,620,947	\$ 2,663,494	\$ 2,341,237	\$ 2,177,715	\$ 2,023,791	\$ 1,969,866	\$ 2,020,802	\$ 2,029,490
Contributions - Member	302,114	533,570	335,772	419,544	299,920	288,518	305,022	353,350
Net Investment Income	12,269,438	5,634,924	2,403,016	3,616,777	5,169,895	4,289,420	(1,433,057)	4,278,932
Benefit Payments, including Refunds of Member Contributions	(5,493,651)	(2,622,120)	(2,883,745)	(3,811,824)	(2,788,899)	(3,712,026)	(1,559,126)	(1,452,381)
Administrative Expenses	(155,340)	(148,911)	(118,956)	(152,481)	(109,739)	(114,691)	(87,779)	(73,301)
Net Change in Plan Fiduciary Net Position	9,543,508	6,060,957	2,077,324	2,249,731	4,594,968	2,721,087	(754,138)	5,136,090
Plan Fiduciary Net Position beginning of year	64,642,776	58,581,819	56,504,495	54,254,764	49,659,796	46,938,709	47,692,847	42,556,757
Plan Fiduciary Net Position end of year	\$ 74,186,284	\$ 64,642,776	\$ 58,581,819	\$ 56,504,495	\$ 54,254,764	\$ 49,659,796	\$ 46,938,709	\$ 47,692,847
C. Net Pension Liability (NPL) end of year (A-B)	\$ (2,124,660)	\$ 5,379,051	\$ 8,588,424	\$ 5,760,026	\$ 7,162,920	\$ 7,902,172	\$ 8,565,472	\$ 4,138,026
D. Plan Fiduciary Net Position as a Percentage of TPL (B/A)	102.95%	92.32%	87.21%	90.75%	88.34%	86.27%	84.57%	92.02%
E. Covered Payroll	\$ 5,035,225	\$ 5,287,484	\$ 5,319,825	\$ 5,095,403	\$ 4,980,531	\$ 4,808,627	\$ 4,351,071	\$ 4,130,864
F. NPL as a Percentage of Covered Payroll (C/E)	-42.20%	101.73%	161.44%	113.04%	143.82%	164.33%	196.86%	100.17%

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

**Schedule of Changes in Net Pension
Liability and Related Ratios
Firefighter Pension Plan
Last 10 Fiscal Years
(Continued)**

	2021	2020	2019	2018	2017	2016 *	2015	2014
G. Notes to Schedule:								
Valuation Date	10/01/2021	10/01/2020	10/01/2019	10/01/2018	10/01/2017	10/01/2016	10/01/2015	10/01/2014
Update procedures used to roll forward the TPL excluding DROP account balances and reserve for excess State funds to the measurement dates – actual DROP account balances and reserve for excess State funds as of measurement dates included in TPL.								
During 2017, the mortality assumption was updated to use the mortality assumption used by the Florida Retirement System (FRS) as required under F.S., Chapter 2015-157 based upon the July 1, 2016 FRS Actuarial Valuation. No assumption or benefit changes were made in 2014, 2015 or 2016.								
During 2018, assumption changes to investment rate of return (from 7.75% to 7.5%) - no benefit changes. During 2019, the mortality assumption was updated to use the mortality assumption used by the FRS as required under F.S., Chapter 2015-157 based upon the July 1, 2019 FRS Actuarial Valuation and the disability rates were updated from 75% of disabilities assumed to be service incurred to 85%.								
During 2020, disability retirement eligibility was updated to reflect diagnoses of cancer or circumstances that arise out of the treatment of such cancer to be presumed to be disabled in-line of duty subject to limitations in Chapter 112.1816, Florida Statutes.								
* The amounts reported in 2015 and 2014 were based on actuarial projections. In 2016, the City implemented a change in accounting principle to use the measurement date for its pension plans as of October 1st of the preceding fiscal year. These amounts were updated in the 2016.								

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

See Notes to Required Supplementary Information.

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

Schedule of Investment Returns

Annual Money Weighted Rate of Return		
<u>Year Ended</u>	<u>Police Pension</u>	<u>Fire Pension</u>
<u>9/30</u>	<u>Fund</u>	<u>Fund</u>
2013	12.9%	12.7%
2014	10.3%	10.2%
2015	(2.7)%	(2.9)%
2016	9.8%	9.4%
2017	11.7%	10.6%
2018	7.6%	6.9%
2019	4.0%	4.4%
2020	8.9%	9.8%
2021	21.3%	19.8%
2022	15.0%	16.2%

See Notes to Required Supplementary Information.

The City of Winter Park, Florida
Required Supplementary Information
Notes to Pension Schedules – September 30, 2022

- (1) All recommended trend information has been calculated using the Entry Age Actuarial Cost Method.
- (2) For information regarding contribution percentage rates, assumptions, amortization method, etc. (See Note 15A).
- (3) As of the 10/01/95 actuarial valuation date, the following benefit accrual rate change was made to the police and firefighter pension funds:

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

- (4) A 3% annual cost of living adjustment on benefit payments for participants in the police and firefighter pension plans who terminate employment on or after October 1, 2002 was added effective October 1, 2002.
- (5) Effective March 1, 2013, the following benefit changes were made:
 - (a) Refunds of participant contributions to non-vested terminated participants no longer include interest. These refunds previously included interest at the rate of 5% on an annual basis.
 - (b) Vested participants who terminate employment with the City prior to attaining eligibility for early or normal retirement, are not eligible to begin receiving benefit payments until they reach 55 years of age.
 - (c) The 3% annual cost of living adjustment on benefit payments is limited to participants who retire on or after early or normal retirement date (including DROPs).
- (6) Effective October 1, 2018, the following benefit changes were made:
 - (a) Vested participants who terminate employment with the City prior to attaining eligibility for early or normal retirement, are not eligible to begin receiving benefit payments until they reach 50 years of age. The previous requirement was achieving 55 years of age.
- (7) Effective October 1, 2019, the disability retirement eligibility for Firefighters was updated to reflect diagnoses of cancer or circumstances that arise out of the treatment of such cancer to be presumed to be disabled in-line of duty subject to the limitations of Chapter 112.1816, Florida Statutes.

The City of Winter Park, Florida
Required Supplementary Information
Other Postemployment Benefits (OPEB)

**Schedule of Changes in Total OPEB
Liability and Related Ratios
Last 10 Fiscal Years**

	2021	2020	2019	2018	2017
A. Total OPEB Liability (TOL):					
Service Cost	\$ 924,621	\$ 583,049	\$ 546,368	\$ 785,144	\$ 747,757
Interest	299,255	381,176	355,102	340,626	290,493
Difference Between Expected and Actual Experience	-	(1,692,548)	-	(452,223)	-
Changes of Assumptions	(782,741)	3,879,790	102,741	(241,094)	-
Benefit Payments	(157,797)	(154,800)	(143,334)	(196,859)	(543,951)
Other Changes	-	-	-	-	(144,280)
Net Change in TOL	283,338	2,996,667	860,877	235,594	350,019
TOL beginning of year	13,137,726	10,141,059	9,280,182	9,044,588	8,694,569
TOL end of year	\$ 13,421,064	\$ 13,137,726	\$ 10,141,059	\$ 9,280,182	\$ 9,044,588
B. Covered Employee Payroll	\$ 33,326,545	\$ 31,739,567	\$ 33,447,726	\$ 31,854,977	\$ 29,404,946
C. TOL as a Percentage of Covered Employee Payroll (A/B)	40.27%	41.39%	30.32%	29.13%	30.76%
D. Notes to Schedule:					
Valuation Date	10/01/2020	10/01/2020	10/01/2018	10/01/2018	10/01/2016
Measurement Date	10/01/2021	10/01/2020	10/01/2019	10/01/2018	10/01/2017
Reporting Date	09/30/2022	09/30/2021	09/30/2020	09/30/2019	09/30/2018

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

See Notes to Required Supplementary Information.

The City of Winter Park, Florida
Required Supplementary Information
Notes to OPEB Schedule – September 30, 2022

- (1) For information regarding plan description, funding policy and actuarial assumptions, etc. (See Note 16).
- (2) Changes to benefit terms: None.
- (3) Changes of assumptions:

Measurement Date	09/30/21	09/30/20	09/30/19	10/01/18	10/01/17
Discount Rate	2.14%	3.58%	3.64%	3.50%	3.50%

- (4) The benefit payments during the measurement period were \$157,797 based on projected benefit payments.
- (5) There are no assets accumulated in a trust that meets the criteria of Government Accounting Standards Board codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

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Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

Hurricane Recovery Fund – To account for the costs of removing debris following Hurricane Irma which struck the City in September of 2017.

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Nonmajor Governmental Funds

(continued)

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

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

Multi-Modal Transportation Impact Fees Fund - To account for impact fees collected on development within the City and related expenditures for additional transportation facilities such as roadway, bicycle, and pedestrian transit facilities.

Debt Service Fund

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

Stormwater Capital Projects Fund

The Stormwater Capital Projects Fund is used to account for the Stormwater Capital Project revenues and the related expenditures for Stormwater projects.

**The City of Winter Park, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2022**

	Special Revenue Funds					
	Designations Trust	Stormwater Utility	Affordable Housing	Law Enforcement Trust	Grant	Parks Impact Fees
ASSETS						
Cash, Cash Equivalents and Investments	\$ 1,711,134	\$ -	\$ 313,553	\$ 336,428	\$ 63,208	\$ 1,274,724
Accounts Receivable - Net	3,250	428,664	-	-	-	-
Unbilled Service Charges	-	276,129	-	-	-	-
Accrued Interest Receivable	5,019	-	923	984	192	3,758
Due from Other Governments	-	6,512	-	-	16,669	-
Inventories	-	65,984	-	-	-	-
Special Assessments Receivable	76,290	-	-	-	-	-
Lease Receivable	53,587	-	-	-	-	-
Total Assets	\$ 1,849,280	\$ 777,289	\$ 314,476	\$ 337,412	\$ 80,069	\$ 1,278,482
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts Payable	43,936	102,541	-	-	872	40,242
Accrued Liabilities	-	74,754	-	-	2,546	-
Due to Other Funds	-	80,880	-	-	-	-
Due to Other Governments	-	1,108	-	-	-	-
Total Liabilities	43,936	259,283	-	-	3,418	40,242
Deferred Inflows of Resources:						
Unavailable Revenue on Long-Term Receivables	63,462	-	-	-	-	-
Lease Related	52,787	-	-	-	-	-
Total Deferred Inflows of Resources	116,249	-	-	-	-	-
Fund Balances:						
Non Spendable						
Inventories	-	65,984	-	-	-	-
Spendable						
Restricted						
Public Safety	70,519	-	-	337,412	76,651	-
Maintenance and Improvements to Parks	43,715	-	-	-	-	1,238,240
Community Enhancement Items	7,279	-	314,476	-	-	-
Committed						
Maintenance and Improvements to Parks	888,330	-	-	-	-	-
Construction Projects	-	452,022	-	-	-	-
Assigned						
Public Safety	59,861	-	-	-	-	-
Maintenance and Improvements to Parks	619,391	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	1,689,095	518,006	314,476	337,412	76,651	1,238,240
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 1,849,280	\$ 777,289	\$ 314,476	\$ 337,412	\$ 80,069	\$ 1,278,482

Special Revenue Funds						
Hurricane Recovery	Cemetery Trust	Multi-Modal Transportation Impact Fees	Total	Debt Service	Stormwater Capital Projects	Total Governmental Funds
\$ -	\$ 1,660,339	\$ 266,228	\$ 5,625,614	\$ 145,394	\$ 616,157	\$ 6,387,165
-	-	-	431,914	1,561	-	433,475
-	-	-	276,129	-	-	276,129
-	4,957	768	16,601	427	1,385	18,413
-	-	-	23,181	-	-	23,181
-	-	-	65,984	-	-	65,984
-	-	-	76,290	537,375	-	613,665
-	-	-	53,587	-	-	53,587
<u>\$ -</u>	<u>\$ 1,665,296</u>	<u>\$ 266,996</u>	<u>\$ 6,569,300</u>	<u>\$ 684,757</u>	<u>\$ 617,542</u>	<u>\$ 7,871,599</u>
344,863	-	-	532,454	-	8,406	540,860
317	-	-	77,617	-	-	77,617
98,224	-	-	179,104	-	-	179,104
-	-	-	1,108	-	-	1,108
<u>443,404</u>	<u>-</u>	<u>-</u>	<u>790,283</u>	<u>-</u>	<u>8,406</u>	<u>798,689</u>
-	-	-	63,462	429,900	-	493,362
-	-	-	52,787	-	-	52,787
<u>-</u>	<u>-</u>	<u>-</u>	<u>116,249</u>	<u>429,900</u>	<u>-</u>	<u>546,149</u>
-	-	-	65,984	-	-	65,984
-	-	-	484,582	-	-	484,582
-	-	-	1,281,955	-	-	1,281,955
-	-	266,996	588,751	-	-	588,751
-	1,665,296	-	2,553,626	-	-	2,553,626
-	-	-	452,022	-	609,136	1,061,158
-	-	-	59,861	-	-	59,861
-	-	-	619,391	-	-	619,391
-	-	-	-	254,857	-	254,857
<u>(443,404)</u>	<u>-</u>	<u>-</u>	<u>(443,404)</u>	<u>-</u>	<u>-</u>	<u>(443,404)</u>
<u>(443,404)</u>	<u>1,665,296</u>	<u>266,996</u>	<u>5,662,768</u>	<u>254,857</u>	<u>609,136</u>	<u>6,526,761</u>
<u>\$ -</u>	<u>\$ 1,665,296</u>	<u>\$ 266,996</u>	<u>\$ 6,569,300</u>	<u>\$ 684,757</u>	<u>\$ 617,542</u>	<u>\$ 7,871,599</u>

The City of Winter Park, Florida
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2022

	Special Revenue Funds					
	Designations Trust	Stormwater Utility	Affordable Housing	Law Enforcement Trust	Grant	Parks Impact Fees
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	50,516	-	-	154,417	-	-
Licenses and Permits	-	-	115,832	-	-	-
Other Intergovernmental	-	63,042	-	-	1,030,211	-
Charges for Services	181,678	3,081,345	-	-	-	-
Investment Losses	(176,442)	(1,553)	(27,087)	(22,072)	5,534	(145,482)
Other	201,850	(5,308)	-	-	-	46,000
Total Revenues	257,602	3,137,526	88,745	132,345	1,035,745	(99,482)
Expenditures						
Current:						
General Administration	27,300	-	-	-	-	-
Planning and Community Development	15,437	-	-	-	-	-
Public Works:						
Public Works	50,961	-	-	-	-	-
Stormwater Management	-	436,992	-	-	-	-
Lakes	-	1,107,085	-	-	-	-
Street Drainage and Maintenance	-	1,155,794	-	-	-	-
Street Sweeping	-	261,370	-	-	-	-
Disaster Recovery	-	-	-	-	-	-
Police	52,829	-	-	-	997,559	-
Fire Rescue	41,744	-	-	-	-	-
Parks and Recreation	211,442	-	-	-	-	472,026
Cultural and Community Services	350,000	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Other Charges	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Total Expenditures	749,713	2,961,241	-	-	997,559	472,026
Excess (Deficiency) of Revenues Over Expenditures	(492,111)	176,285	88,745	132,345	38,186	(571,508)
Other Financing Sources (Uses)						
Transfers In	376,702	1,350	-	-	-	-
Transfers Out	(75,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	301,702	1,350	-	-	-	-
Net Change in Fund Balances	(190,409)	177,635	88,745	132,345	38,186	(571,508)
Fund Balances - Beginning	1,879,504	340,371	225,731	205,067	38,465	1,809,748
Fund Balances - Ending	\$ 1,689,095	\$ 518,006	\$ 314,476	\$ 337,412	\$ 76,651	\$ 1,238,240

Special Revenue Funds							
Hurricane Recovery	Police and Firefighter Premium Tax Trust	Cemetery Trust	Multi-Modal Transportation Impact Fees	Total	Debt Service	Stormwater Capital Projects	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,941,294	\$ -	\$ 1,941,294
-	-	-	-	204,933	-	-	204,933
-	-	-	-	115,832	-	-	115,832
12,059	845,641	-	-	1,950,953	-	-	1,950,953
-	-	-	-	3,263,023	-	550,000	3,813,023
6,890	-	(191,832)	768	(551,276)	(70,271)	(61,263)	(682,810)
-	-	469,860	266,228	978,630	51,714	-	1,030,344
18,949	845,641	278,028	266,996	5,962,095	1,922,737	488,737	8,373,569
344	-	-	-	27,644	-	-	27,644
-	-	-	-	15,437	-	-	15,437
344,207	-	-	-	395,168	-	-	395,168
-	-	-	-	436,992	-	-	436,992
-	-	-	-	1,107,085	-	-	1,107,085
-	-	-	-	1,155,794	-	-	1,155,794
-	-	-	-	261,370	-	-	261,370
88	-	-	-	88	-	-	88
436	404,413	-	-	1,455,237	-	-	1,455,237
1,129	441,228	-	-	484,101	-	-	484,101
101	-	-	-	683,569	-	-	683,569
-	-	-	-	350,000	-	-	350,000
-	-	-	-	-	1,359,683	-	1,359,683
-	-	-	-	-	883,023	-	883,023
-	-	-	-	-	-	633,784	633,784
346,305	845,641	-	-	6,372,485	2,242,706	633,784	9,248,975
(327,356)	-	278,028	266,996	(410,390)	(319,969)	(145,047)	(875,406)
-	-	-	-	378,052	146,889	150,000	674,941
-	-	(805,848)	-	(880,848)	-	-	(880,848)
-	-	(805,848)	-	(502,796)	146,889	150,000	(205,907)
(327,356)	-	(527,820)	266,996	(913,186)	(173,080)	4,953	(1,081,313)
(116,048)	-	2,193,116	-	6,575,954	427,937	604,183	7,608,074
\$ (443,404)	\$ -	\$ 1,665,296	\$ 266,996	\$ 5,662,768	\$ 254,857	\$ 609,136	\$ 6,526,761

**The City of Winter Park, Florida
Budgetary Comparison Schedule
Stormwater Utility Fund
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Intergovernmental	\$ 43,250	\$ 43,250	\$ 63,042	\$ 19,792
Charges for Services	3,070,552	3,070,552	3,081,345	10,793
Investment Losses	-	-	(1,553)	(1,553)
Other	-	-	(5,308)	(5,308)
Transfers In	-	-	1,350	1,350
Amounts available for appropriations	3,113,802	3,113,802	3,138,876	25,074
Charges to appropriations (outflows):				
Public Works:				
Stormwater Management	474,708	474,708	436,992	37,716
Lakes	954,006	963,481	1,107,085	(143,604)
Street Drainage and Maintenance	1,415,104	1,435,658	1,155,794	279,864
Street Sweeping	269,984	275,774	261,370	14,404
Total charges to appropriations	3,113,802	3,149,621	2,961,241	188,380
Excess (Deficiency) of Resources Over Charges to Appropriations	-	(35,819)	177,635	213,454
Fund Balance Allocation	-	35,819	-	(35,819)
Excess (Deficiency) of Resources Over Charges to Appropriations	\$ -	\$ -	\$ 177,635	\$ 177,635
Explanation of Difference between Budgetary Inflows/ Outflows and GAAP Revenues/ Expenditures				
Sources/inflows of resources				
Actual amounts "available for appropriation" from the budgetary comparison schedule			\$ 3,138,876	
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes			(1,350)	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.			<u>\$ 3,137,526</u>	
Uses/outflows of resources				
Actual amounts "total charges to appropriations" from the budgetary comparison schedule			\$ 2,961,241	
Differences - budget to GAAP:				
None			-	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.			<u>\$ 2,961,241</u>	

**The City of Winter Park, Florida
Budgetary Comparison Schedule
Grant Fund
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Intergovernmental	\$ 961,926	\$ 961,926	\$ 1,030,211	\$ 68,285
Investment Losses	-	-	5,534	5,534
Amounts available for appropriations	961,926	961,926	1,035,745	73,819
Charges to appropriations (outflows):				
Police	961,926	1,041,889	997,559	44,330
Total charges to appropriations	961,926	1,041,889	997,559	44,330
Excess (Deficiency) of Resources Over Charges to Appropriations	-	(79,963)	38,186	118,149
Fund Balance Allocation	-	79,963	-	(79,963)
Excess (Deficiency) of Resources Over Charges to Appropriations	\$ -	\$ -	\$ 38,186	\$ 38,186

**The City of Winter Park, Florida
Budgetary Comparison Schedule
Cemetery Trust Fund
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Investment Losses	\$ -	\$ -	\$ (191,832)	\$ (191,832)
Other	455,000	455,000	469,860	14,860
Amounts available for appropriations	455,000	455,000	278,028	(176,972)
Charges to appropriations (outflows):				
Transfers Out	786,505	786,505	805,848	(19,343)
Total charges to appropriations	786,505	786,505	805,848	(19,343)
Excess (Deficiency) of Resources Over Charges to Appropriations	(331,505)	(331,505)	(527,820)	(196,315)
Fund Balance Allocation	331,505	331,505	-	(331,505)
Excess (Deficiency) of Resources Over Charges to Appropriations	\$ -	\$ -	\$ (527,820)	\$ (527,820)

**Explanation of Difference between Budgetary Inflows/ Outflows
and GAAP Revenues/ Expenditures**

Sources/inflows of resources

Actual amounts "available for appropriation" from the budgetary comparison schedule	\$ 278,028
Differences - budget to GAAP:	
None	-
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.	<u>\$ 278,028</u>

Uses/outflows of resources

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 805,848
Differences - budget to GAAP:	
Transfers to other funds are outflows for budgetary resources but are not expenditures for financial reporting purposes	(805,848)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds.	<u>\$ -</u>

INTERNAL SERVICE FUNDS

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

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

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

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

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

The City of Winter Park, Florida
Combining Statement of Net Position
Internal Service Funds
September 30, 2022

	Governmental Activities Internal Service Funds				Total Internal Service Funds
	Fleet Maintenance	Vehicle Replacement	Employee Insurance	General Insurance	
ASSETS					
Current Assets:					
Cash, Cash Equivalents and Investments	\$ 121,018	\$ 1,779,443	\$ 3,353,924	\$ 1,102,048	\$ 6,356,433
Accounts Receivable - Net	-	-	28,178	-	28,178
Accrued Interest Receivable	61	5,354	11,450	3,893	20,758
Inventories	231,569	-	-	-	231,569
Total current assets	352,648	1,784,797	3,393,552	1,105,941	6,636,938
Non-Current Assets:					
Capital Assets:					
Depreciable - Net	-	8,645,184	-	-	8,645,184
Other Assets:					
Deposits	-	-	500	-	500
Total non-current assets	-	8,645,184	500	-	8,645,684
Total Assets	352,648	10,429,981	3,394,052	1,105,941	15,282,622
DEFERRED OUTFLOW OF RESOURCES					
Other Postemployment Benefits Related Deferred Outflows	66,661	-	-	28,482	95,143
LIABILITIES					
Current Liabilities:					
Accounts Payable	115,636	8,231	143,086	93,093	360,046
Accrued Liabilities	34,826	618	650,000	1,320,253	2,005,697
Accumulated Unused Compensated Absences	27,323	-	-	11,320	38,643
Total current liabilities	177,785	8,849	793,086	1,424,666	2,404,386
Non-Current Liabilities:					
Other Postemployment Benefits	263,594	-	-	72,253	335,847
Accumulated Unused Compensated Absences	92,312	-	-	25,835	118,147
Total non-current liabilities	355,906	-	-	98,088	453,994
Total Liabilities	533,691	8,849	793,086	1,522,754	2,858,380
DEFERRED INFLOW OF RESOURCES					
Other Postemployment Benefits Related Deferred Inflows	54,965	-	-	19,616	74,581
NET POSITION					
Net Investment in Capital Assets	-	8,645,184	-	-	8,645,184
Unrestricted	(169,347)	1,775,948	2,600,966	(407,947)	3,799,620
Total Net Position	\$ (169,347)	\$ 10,421,132	\$ 2,600,966	\$ (407,947)	\$ 12,444,804

The City of Winter Park, Florida
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended September 30, 2022

	Governmental Activities Internal Service Funds				Total Internal Service Funds
	Fleet Maintenance	Vehicle Replacement	Employee Insurance	General Insurance	
Operating Revenues:					
Charges for Services	\$ 1,540,083	\$ 1,504,972	\$ 8,207,945	\$ 3,146,155	\$ 14,399,155
Total Operating Revenues	1,540,083	1,504,972	8,207,945	3,146,155	14,399,155
Operating Expenses:					
Operations	1,601,744	-	8,518,181	3,885,468	14,005,393
Depreciation	-	1,666,498	-	-	1,666,498
Total Operating Expenses	1,601,744	1,666,498	8,518,181	3,885,468	15,671,891
Operating Loss	(61,661)	(161,526)	(310,236)	(739,313)	(1,272,736)
Nonoperating Revenues (Expenses):					
Investment Losses	(903)	(249,904)	(392,936)	(93,896)	(737,639)
Gain on Disposal of Assets	-	153,253	-	-	153,253
Miscellaneous Revenue	-	-	55,900	-	55,900
Total Nonoperating Expenses	(903)	(96,651)	(337,036)	(93,896)	(528,486)
Loss before transfers	(62,564)	(258,177)	(647,272)	(833,209)	(1,801,222)
Transfers In	1,350	-	-	300	1,650
Change in Net Position	(61,214)	(258,177)	(647,272)	(832,909)	(1,799,572)
Total Net Position - Beginning	(108,133)	10,679,309	3,248,238	424,962	14,244,376
Total Net Position - Ending	\$ (169,347)	\$ 10,421,132	\$ 2,600,966	\$ (407,947)	\$ 12,444,804

The City of Winter Park, Florida
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended September 30, 2022

	<u>Fleet Maintenance</u>	<u>Vehicle Replacement</u>	<u>Employee Insurance</u>	<u>General Insurance</u>	<u>Total Internal Service Funds</u>
Cash Flows from Operating Activities					
Receipts from Interfund Services Provided	\$ 1,540,083	\$ 1,504,972	\$ 8,264,144	\$ 3,146,155	\$ 14,455,354
Payments to Suppliers	(619,127)	-	(8,520,004)	(11,873)	(9,151,004)
Payments to Employees	(737,538)	-	-	(288,073)	(1,025,611)
Payments for Interfund Services Used	(202,723)	-	-	(43,396)	(246,119)
Claims Paid	-	-	-	(3,384,000)	(3,384,000)
Other Receipts	-	-	55,900	-	55,900
Net Cash Provided by (Used in) Operating Activities	(19,305)	1,504,972	(199,960)	(581,187)	704,520
Cash Flows from Noncapital Financing Activities					
Transfers In	1,350	-	-	300	1,650
Net Cash Provided by Noncapital Financing Activities	1,350	-	-	300	1,650
Cash Flows from Capital and Related Financing Activities					
Proceeds from Sale of Assets	-	156,547	-	-	156,547
Purchases of Capital Assets	-	(2,240,827)	-	-	(2,240,827)
Net Cash Used in Capital and Related Financing Activities	-	(2,084,280)	-	-	(2,084,280)
Cash Flows from Investing Activities					
Investment Losses	(814)	(249,864)	(395,980)	(94,067)	(740,725)
Net Cash Used in Investing Activities	(814)	(249,864)	(395,980)	(94,067)	(740,725)
Net Decrease in Cash and Cash Equivalents	(18,769)	(829,172)	(595,940)	(674,954)	(2,118,835)
Cash, Cash Equivalents and Investments - Beginning	139,787	2,608,615	3,949,864	1,777,002	8,475,268
Cash, Cash Equivalents and Investments - Ending	\$ 121,018	\$ 1,779,443	\$ 3,353,924	\$ 1,102,048	\$ 6,356,433
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities:					
Operating Loss	\$ (61,661)	\$ (161,526)	\$ (310,236)	\$ (739,313)	\$ (1,272,736)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:					
Depreciation	-	1,666,498	-	-	1,666,498
(Increase) Decrease in Assets:					
Accounts Receivable	-	-	56,199	-	56,199
Inventories	(29,814)	-	-	-	(29,814)
Deposits	-	-	-	-	-
Decrease in Deferred Outflow: OPEB	6,121	-	-	2,369	8,490
Increase (Decrease) in Liabilities:					
Accounts Payable	47,333	-	(1,823)	83,924	129,434
Accrued Liabilities	5,127	-	-	78,580	83,707
Accumulated Unused Compensated Absences	(355)	-	-	(12,144)	(12,499)
Other Post Employment Benefits	5,310	-	-	2,056	7,366
Increase in Deferred Inflow: OPEB	8,634	-	-	3,341	11,975
Other Receipts	-	-	55,900	-	55,900
Net Cash Provided by (Used in) Operating Activities	\$ (19,305)	\$ 1,504,972	\$ (199,960)	\$ (581,187)	\$ 704,520

Note: There were no significant non-cash transactions.

STATISTICAL SECTION (UNAUDITED)

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

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

STATISTICAL SECTION

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

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Financial Trends

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

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

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Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

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

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

	2013	2014 ¹	2015	2016 ¹	2017	2018 ¹	2019 ¹	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 53,481,088	\$ 55,213,639	\$ 57,725,822	\$ 67,758,859	\$ 71,473,766	\$ 75,740,111	\$ 81,303,585	\$ 86,662,271	\$ 97,356,780	\$ 105,266,759
Restricted	3,973,362	4,541,982	4,052,195	3,713,163	5,647,853	5,923,813	9,047,645	9,335,243	11,045,094	12,620,220
Unrestricted	14,579,692	701,636	5,372,188	(1,083,196)	(655,951)	693,484	7,597,502	7,632,314	12,365,976	11,917,793
Total governmental activities net position	\$ 72,034,142	\$ 60,457,257	\$ 67,150,205	\$ 70,388,826	\$ 76,465,668	\$ 82,357,408	\$ 97,948,732	\$ 103,629,828	\$ 120,767,850	\$ 129,804,772
Business-type activities										
Net investment in capital assets	\$ 48,314,979	\$ 52,701,567	\$ 57,759,700	\$ 62,131,622	\$ 66,333,483	\$ 74,314,718	\$ 85,732,332	\$ 89,853,398	\$ 98,239,770	\$ 109,186,106
Restricted	4,539,237	7,295,121	8,227,365	8,402,745	11,045,144	14,816,689	17,184,305	21,123,667	21,948,735	21,948,734
Unrestricted	23,151,265	26,167,087	26,291,628	29,756,638	27,863,015	26,216,288	20,777,614	27,497,222	32,174,878	30,610,856
Total business-type activities net position	\$ 76,005,481	\$ 86,163,775	\$ 92,278,693	\$ 100,291,005	\$ 105,241,642	\$ 115,347,695	\$ 123,694,251	\$ 138,474,287	\$ 152,363,383	\$ 161,745,696
Primary government										
Net investment in capital assets	\$ 101,796,067	\$ 107,915,206	\$ 115,485,522	\$ 129,890,481	\$ 137,807,249	\$ 150,054,829	\$ 167,035,917	\$ 176,515,669	\$ 195,596,550	\$ 214,452,865
Restricted	8,512,599	11,837,103	12,279,560	12,115,908	16,692,997	20,740,502	26,231,950	30,458,910	32,993,829	34,568,954
Unrestricted	37,730,957	26,868,723	31,663,816	28,673,442	27,207,064	26,909,772	28,375,116	35,129,536	44,540,854	42,528,649
Total primary government activities net position	\$ 148,039,623	\$ 146,621,032	\$ 159,428,898	\$ 170,679,831	\$ 181,707,310	\$ 197,705,103	\$ 221,642,983	\$ 242,104,115	\$ 273,131,233	\$ 291,550,468

¹ As restated.

The City of Winter Park, Florida

Table 2

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

	2013	2014 ¹	2015	2016 ¹	2017	2018 ¹	2019 ¹	2020	2021	2022
Expenses										
Governmental activities:										
General Administration	\$ 1,577,803	\$ 1,544,488	\$ 1,472,552	\$ 1,113,568	\$ 1,315,990	\$ 1,173,699	\$ 1,435,618	\$ 1,859,548	\$ 1,864,630	\$ 2,510,303
Information Technology	-	-	-	429,899	687,544	468,029	646,753	993,539	755,376	1,346,170
Financial Services	419,939	428,669	340,604	310,721	356,666	412,238	416,477	446,902	540,724	549,084
Communications	167,827	169,636	224,445	202,072	213,442	342,595	441,591	274,919	263,563	377,072
Planning and Community Development	408,618	439,168	717,671	766,226	609,636	650,238	809,442	1,243,068	1,550,926	1,717,084
Building and Permitting Services	1,010,237	1,101,614	1,143,945	1,226,086	1,337,592	1,985,563	2,052,193	2,440,807	2,045,014	2,078,059
Community Redevelopment Agency	789,666	841,240	863,140	994,743	1,090,644	1,059,884	1,092,083	1,321,016	1,184,545	1,578,613
Public Works	10,531,465	10,700,127	10,822,523	10,387,523	12,231,790	13,092,973	14,896,877	13,661,968	13,539,616	15,093,256
Police	13,648,230	14,185,031	13,244,698	16,120,856	14,928,305	15,493,509	15,941,663	17,840,591	16,817,906	16,004,488
Fire Rescue	11,071,383	9,227,090	11,456,335	13,263,299	13,409,203	13,017,783	13,650,459	14,915,926	13,283,876	12,501,507
Parks and Recreation	7,986,724	8,499,745	8,450,715	8,665,307	9,251,309	10,124,072	9,706,163	9,744,235	10,567,358	12,391,441
Cultural and Community Services	1,536,560	1,534,560	1,651,580	1,715,872	1,774,545	1,828,499	1,883,772	2,067,339	2,015,354	3,216,999
Interest and Other Charges	1,115,909	808,838	717,353	624,338	743,197	1,338,206	1,237,998	1,142,490	1,038,149	1,018,833
Total governmental activities expenses	50,264,361	49,480,206	51,105,561	55,820,510	57,949,863	60,987,288	64,211,089	67,952,348	65,467,037	70,382,909
Business-type activities										
Water and Sewer	24,576,002	24,115,597	24,233,429	24,332,244	25,096,482	25,585,465	26,801,260	26,022,684	26,303,987	27,790,480
Electric Services	41,777,043	42,742,181	40,597,171	40,736,590	42,193,497	40,752,964	40,735,092	35,517,210	34,487,654	46,323,346
Total business-type activities expenses	66,353,045	66,857,778	64,830,600	65,068,834	67,289,979	66,338,429	67,536,352	61,539,894	60,791,641	74,113,826
Total primary government expenses	116,617,406	116,337,984	115,936,161	120,889,344	125,239,842	127,325,717	131,747,441	129,492,242	126,258,678	144,496,735
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	3,727	322	808	808	474	173	155	583	106,392	-
Information Technology	-	-	-	-	-	-	-	-	-	-
Financial Services	3,707	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-
Planning and Community Development	242,942	194,717	18,875	13,695	107,718	150,694	1,695	2,700	39,043	122,087
Building and Permitting Services	2,599,468	2,899,884	2,455,932	3,186,388	4,636,262	4,003,263	3,984,836	3,290,457	3,735,114	3,725,459
Community Redevelopment Services	-	-	-	-	-	-	-	-	-	-
Public Works	6,497,654	6,425,527	6,764,070	6,937,613	8,665,037	9,174,031	9,337,984	9,264,198	9,327,848	10,263,068
Police	1,737,712	2,314,133	1,231,448	1,661,158	1,635,757	1,738,587	2,023,956	1,505,496	1,497,611	1,982,422
Fire Rescue	1,292,533	1,407,493	1,260,994	1,411,951	1,975,970	1,835,402	1,732,457	1,525,162	1,644,379	1,887,493
Parks and Recreation	2,577,551	3,230,314	2,839,082	2,655,493	3,608,266	3,840,698	3,439,104	2,912,747	4,039,883	4,975,572
Operating Grants and Contributions	3,441,376	1,358,456	1,375,192	1,545,558	1,587,362	1,396,047	3,107,615	4,667,635	3,720,291	6,932,567
Capital Grants and Contributions	824,870	858,465	848,494	302,768	59,758	288,404	175,506	180,721	6,916,500	10,037
Total governmental activities program revenues	\$ 19,221,540	\$ 18,689,311	\$ 16,794,895	\$ 17,715,432	\$ 22,276,604	\$ 22,427,299	\$ 23,803,308	\$ 23,349,699	\$ 31,027,061	\$ 29,898,705

¹ As restated.

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

Program Revenues	2013	2014 ¹	2015	2016 ¹	2017	2018 ¹	2019 ¹	2020	2021	2022
Business-type activities:										
Charges for services:										
Water and Sewer	\$ 27,037,647	\$ 27,635,066	\$ 28,138,903	\$ 29,020,089	\$ 30,150,319	\$ 30,273,043	\$ 30,262,535	\$ 31,850,552	\$ 32,446,556	\$ 32,684,133
Electric	49,007,283	49,459,325	47,931,186	47,857,842	45,100,134	48,298,538	48,833,925	45,855,824	47,128,618	59,508,002
Operating grants and contributions	1,327,477	2,835,720	368,584	1,028,170	2,326,589	5,222,105	1,268,930	3,282,619	727,911	415,905
Capital grants and contributions	77,372,407	79,930,111	76,438,673	77,906,101	77,577,042	83,793,686	80,365,390	80,988,995	80,303,085	704,932
Total business-type activities program revenues	\$ 96,593,947	\$ 98,619,422	\$ 93,233,568	\$ 95,621,533	\$ 99,853,646	\$ 106,220,985	\$ 104,168,698	\$ 104,338,694	\$ 111,330,146	\$ 123,211,677
Total primary government program revenues										
Net (Expense)/Revenue										
Governmental activities	(31,042,821)	(30,790,895)	(34,310,666)	(38,105,078)	(35,673,259)	(38,559,989)	(40,407,781)	(44,602,649)	(34,439,976)	(40,484,204)
Business-type activities	11,019,362	13,072,333	11,608,073	12,837,267	10,287,063	17,455,257	12,829,038	19,449,101	19,511,444	19,199,146
Total primary government net expense	\$ (20,023,459)	\$ (17,718,562)	\$ (22,702,593)	\$ (25,267,811)	\$ (25,386,196)	\$ (21,104,732)	\$ (27,578,743)	\$ (25,153,548)	\$ (14,928,532)	\$ (21,285,058)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes	16,120,619	16,819,797	17,799,839	19,130,305	20,189,743	23,417,863	25,143,076	26,916,702	28,892,513	29,453,015
Franchise Fees	1,082,856	1,146,843	1,216,596	1,267,143	870,957	880,400	935,492	862,173	823,954	845,243
Utility Taxes	6,686,075	6,671,552	6,560,897	6,582,206	6,611,205	6,890,739	6,610,204	6,665,189	6,791,257	7,006,666
Intergovernmental Revenues	5,752,828	6,078,159	6,541,019	7,084,112	7,666,743	8,315,777	8,702,238	7,781,742	8,681,789	10,346,248
Investment Earnings (Losses)	(658,229)	628,969	852,853	487,430	237,416	210,174	2,832,887	1,822,726	51,133	(5,986,460)
Miscellaneous Revenue	498,086	685,163	1,443,298	1,589,377	902,237	1,389,633	839,955	770,520	739,261	1,484,932
Transfer from(to) other funds	4,670,444	4,783,217	6,589,700	5,203,126	5,271,800	5,428,134	5,678,695	5,464,693	5,598,091	6,371,482
Total governmental activities	34,152,679	36,813,700	41,004,202	41,343,699	41,750,101	46,532,720	50,742,547	50,283,745	51,577,998	49,521,126
Business-type activities:										
Investment Earnings (Losses)	(546,674)	468,272	747,072	311,975	46,568	(88,183)	1,128,195	680,622	(184,408)	(3,545,390)
Miscellaneous Revenue	249,824	1,400,906	349,473	66,196	(111,194)	128,216	68,018	115,006	160,151	100,039
Transfers from(to) other funds	(4,670,444)	(4,783,217)	(6,589,700)	(5,203,126)	(5,271,800)	(5,428,134)	(5,678,695)	(5,464,693)	(5,598,091)	(6,371,482)
Total business-type activities	(4,967,294)	(2,914,039)	(5,493,155)	(4,824,955)	(5,336,426)	(5,388,101)	(4,482,482)	(4,669,065)	(5,622,348)	(9,816,833)
Total primary government	29,185,385	33,899,661	35,511,047	36,518,744	36,413,675	41,144,619	46,260,065	45,614,680	45,955,650	39,704,293
Changes in Net Position										
Governmental activities	3,109,858	6,022,805	6,693,536	3,238,621	6,076,842	7,972,731	10,334,766	5,681,096	17,138,022	9,036,922
Business-type activities	6,052,068	10,158,294	6,114,918	8,012,312	4,950,637	12,067,156	8,346,556	14,780,036	13,889,096	9,382,313
Total primary government	\$ 9,161,926	\$ 16,181,099	\$ 12,808,454	\$ 11,250,933	\$ 11,027,479	\$ 20,039,887	\$ 18,681,322	\$ 20,461,132	\$ 31,027,118	\$ 18,419,235

¹ As restated.

The City of Winter Park, Florida

Table 3

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 260,608	\$ 104,366	\$ 922,405	\$ 929,709	\$ 941,509	\$ 956,187	\$ 925,708	\$ 99,768	\$ 160,359	\$ 237,820
Restricted	-	473,532	395,624	965,513	2,552,972	3,213,082	3,502,394	3,200,129	3,535,545	2,812,999
Assigned	234,842	218,066	384,242	523,313	302,473	243,044	140,552	90,859	797,009	476,562
Unassigned	11,432,259	12,280,561	11,043,046	8,044,529	9,690,510	13,547,366	15,877,903	16,800,217	18,006,829	18,544,113
Total general fund	\$ 11,927,709	\$ 13,076,525	\$ 12,745,317	\$ 10,463,064	\$ 13,487,464	\$ 17,959,679	\$ 20,446,557	\$ 20,190,973	\$ 22,499,742	\$ 22,071,494
All Other Governmental Funds										
Nonspendable	\$ 74,108	\$ 55,862	\$ 53,547	\$ -	\$ 41,906	\$ 51,396	\$ 34,566	\$ 66,389	\$ 67,404	\$ 65,984
Restricted	3,945,871	4,541,982	4,052,195	2,661,415	32,874,756	34,063,162	35,816,616	32,116,071	11,083,905	12,195,191
Committed	5,204,782	5,438,148	8,079,902	2,322,767	7,943,821	6,726,780	4,890,820	3,633,398	4,108,172	4,013,589
Assigned	399,972	1,266,420	1,060,685	-	921,493	957,418	1,026,153	1,076,176	1,087,003	934,109
Unassigned	-	-	-	-	(173,588)	(1,475,265)	(1,314,372)	(246,867)	(881,542)	(1,151,867)
Total all other government funds	\$ 9,624,733	\$ 11,302,412	\$ 13,246,329	\$ 4,984,182	\$ 41,608,388	\$ 40,323,491	\$ 40,453,783	\$ 36,645,167	\$ 15,464,942	\$ 16,057,006

Additional information can be found in Note I-R of the financial statements.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Taxes:										
Property Taxes	\$ 17,150,192	\$ 16,807,610	\$ 17,799,839	\$ 19,130,305	\$ 20,189,743	\$ 23,417,861	\$ 25,143,076	\$ 26,916,702	\$ 28,892,513	\$ 29,452,983
Utility Taxes	6,686,075	6,671,552	6,560,897	6,582,206	6,611,205	6,890,739	6,610,204	6,665,189	6,791,257	7,006,666
Franchise Fees	1,082,857	1,146,843	1,216,596	1,267,143	870,957	880,400	935,492	862,173	823,954	845,243
Fines and Forfeitures	1,502,638	2,084,029	1,111,301	1,495,740	1,506,827	1,579,628	1,695,279	1,173,556	965,804	1,385,153
Licenses and Permits	2,797,995	3,026,360	2,392,821	3,121,261	4,720,423	4,141,592	3,938,661	3,262,118	3,708,998	3,783,747
Intergovernmental:										
Sales Tax	3,821,379	4,029,181	4,281,355	4,470,609	4,597,403	4,956,977	5,023,794	3,937,816	4,425,214	5,798,265
Local Option Gas Tax	919,444	928,112	953,010	1,009,683	1,018,019	1,034,891	1,024,205	892,060	915,339	959,539
Other Intergovernmental	5,943,110	5,253,090	5,493,747	5,517,983	5,749,967	6,191,219	7,356,187	9,085,954	10,494,906	12,899,776
Charges for Services	8,697,785	9,101,436	9,054,668	9,348,551	12,002,185	12,441,017	13,269,988	12,275,097	13,317,766	15,478,601
Other	1,003,540	2,579,336	2,860,031	2,596,296	2,433,344	5,444,891	3,484,823	2,930,749	2,707,717	(2,938,557)
Total Revenues	49,605,015	51,627,549	51,724,265	54,539,777	59,700,073	66,979,215	68,481,709	68,001,414	73,043,468	74,671,416
EXPENDITURES										
Current:										
General Administration	1,557,470	1,590,619	1,448,791	1,103,629	1,354,391	1,245,005	1,507,225	1,836,052	1,837,200	2,219,245
Information Technology	-	-	-	429,899	663,244	426,992	594,524	729,666	539,240	1,097,694
Financial Services	353,453	353,522	336,147	151,830	324,683	376,178	392,858	419,202	446,235	440,836
Communications	161,456	116,420	183,808	314,696	146,822	283,743	382,158	197,848	247,260	548,249
Planning and Community Development	1,169,709	1,369,843	1,627,552	1,685,959	1,633,709	1,675,734	1,800,884	2,102,913	2,266,686	3,208,420
Building and Permitting Services	996,040	1,086,410	1,168,623	1,234,567	1,334,837	1,985,240	2,080,007	2,420,449	2,075,942	1,982,704
Public Works	8,236,047	8,407,696	8,417,868	8,953,494	10,605,181	13,132,989	12,226,402	11,718,595	11,739,094	14,842,988
Police	14,036,634	14,116,889	14,969,739	14,481,859	14,543,445	15,257,770	15,885,675	16,785,265	17,460,099	17,966,385
Fire Rescue	10,898,091	11,266,113	12,036,331	12,516,743	13,070,431	12,882,759	13,244,012	13,983,044	14,024,420	14,167,972
Parks and Recreation	7,216,629	7,302,925	7,697,189	7,913,943	8,289,954	8,582,865	9,114,219	8,815,742	9,379,555	19,443,459
Cultural and Community Services	1,555,190	1,537,193	1,662,580	1,765,801	1,833,300	1,914,499	2,005,772	2,272,242	2,328,842	3,387,628
Debt Service:										
Principal	2,388,425	2,848,631	3,056,638	3,154,388	2,321,998	3,207,150	3,307,461	3,422,937	3,643,579	2,674,683
Interest and Other Charges	912,633	953,194	752,331	655,383	564,876	1,496,572	1,400,080	1,280,468	1,207,076	1,064,120
Capital Improvements	3,714,237	2,784,816	3,168,866	8,580,874	3,686,630	6,752,535	7,601,957	13,640,884	30,317,787	5,833,049
Total Expenditures	53,196,014	53,734,271	56,526,463	62,943,065	60,373,501	69,220,031	71,543,234	79,625,307	97,513,015	88,877,432
Deficiency of Revenues Over Expenditures	(3,590,999)	(2,106,722)	(4,802,198)	(8,403,288)	(673,428)	(2,240,816)	(3,061,525)	(11,623,893)	(24,469,547)	(14,206,016)
OTHER FINANCING SOURCES AND (USES)										
Transfers In	7,950,094	8,968,353	11,152,166	13,701,284	9,982,468	10,438,755	11,377,186	13,440,215	11,708,397	16,551,285
Transfers Out	(2,854,650)	(4,035,136)	(4,562,466)	(8,498,158)	(4,710,668)	(5,010,621)	(5,698,491)	(7,975,522)	(6,110,306)	(10,181,453)
Impairment of Assets Held for Resale	-	-	(174,793)	-	-	-	-	-	-	-
Issuance of Debt	9,800,000	-	-	-	27,705,996	-	-	2,095,000	-	8,000,000
Print to Refunded Bond Escrow Agent	(10,226,325)	-	-	-	-	-	-	-	-	-
Total Other Financing Sources and (Uses)	4,669,119	4,933,217	6,414,907	5,203,126	32,977,796	5,428,134	5,678,695	7,559,693	5,598,091	14,369,832
Net change in fund balances	1,078,120	2,826,495	1,612,709	(3,200,162)	32,304,368	3,187,318	2,617,170	(4,064,200)	(18,871,456)	163,816
Fund Balances - Beginning	20,474,322	21,552,442	24,378,937	25,991,646	22,791,484	55,095,852	58,283,170	60,900,340	56,836,140	37,964,684
Fund Balances - Ending	\$ 21,552,442	\$ 24,378,937	\$ 25,991,646	\$ 22,791,484	\$ 55,095,852	\$ 58,283,170	\$ 60,900,340	\$ 56,836,140	\$ 37,964,684	\$ 38,128,500
Debt service as a percentage of noncapital expenditures	6.73%	7.36%	7.06%	6.98%	5.06%	7.21%	7.24%	7.03%	7.24%	5.15%

The City of Winter Park, Florida

Table 5
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Real Property	Personal Property	Centrally Assessed Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value of Taxable Property	Assessed Value as a Percentage of Actual Value
2013	\$ 4,508,441,021	\$ 241,139,877	\$ 1,281,825	\$ 973,409,547	\$ 3,777,453,176	4.4183	\$ 5,743,766,225	65.77%
2014	4,642,490,933	241,913,558	1,347,341	941,956,617	3,943,795,215	4.4019	5,902,944,213	66.81%
2015	4,872,492,250	249,157,424	1,398,347	938,478,394	4,184,569,627	4.3907	6,186,755,669	67.64%
2016	5,233,704,939	255,752,935	1,414,234	962,440,637	4,528,431,471	4.3673	6,623,719,499	68.37%
2017	5,627,134,451	253,401,066	1,523,158	983,567,399	4,898,491,276	4.2638	7,082,410,547	69.16%
2018	6,011,208,588	262,924,623	1,541,361	1,016,870,962	5,258,803,610	4.6056	7,551,596,234	69.64%
2019	6,453,088,749	275,316,535	1,623,845	1,053,378,467	5,676,650,662	4.5672	8,094,068,480	70.13%
2020	6,994,550,036	281,331,623	1,516,558	1,121,070,980	6,156,327,237	4.5305	8,741,910,995	70.42%
2021	7,564,407,253	274,914,376	1,689,318	1,221,738,108	6,619,272,839	4.5211	9,400,836,289	70.41%
2022	7,963,831,962	295,651,555	1,686,268	1,298,092,085	6,963,077,700	4.3814	9,908,448,623	70.27%

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

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

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

Fiscal Year Ended Sept. 30,	Direct				Overlapping		
	Tax Roll	City Operating Millage	City Debt Service	Total City Millage	Orange County Board	St. Johns Water Management District	Total Direct and Overlapping Millage
2013	2012	4.0923	0.3260	4.4183	4.4347	0.3313	17.6623
2014	2013	4.0923	0.3096	4.4019	4.4347	0.3283	17.5269
2015	2014	4.0923	0.2984	4.3907	4.4347	0.3164	17.6158
2016	2015	4.0923	0.2750	4.3673	4.4347	0.3023	17.3223
2017	2016	4.0923	0.1715	4.2638	4.4347	0.2885	16.7980
2018	2017	4.0923	0.5133	4.6056	4.4347	0.2724	16.7827
2019	2018	4.0923	0.4749	4.5672	4.4347	0.2562	16.5571
2020	2019	4.0923	0.4382	4.5305	4.4347	0.2414	16.3156
2021	2020	4.0923	0.4288	4.5211	4.4347	0.2287	16.0415
2022	2021	4.0923	0.2891	4.3814	4.4347	0.2189	15.7720

Source: Orange County Property Appraiser's Office

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

	Taxpayer	Type of Business	2022			2013		
			Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
	Winter Park Town Center (Winter Park Village)	Shopping Mall	\$ 101,768,969	1	1.46%	\$ 41,611,777	1	1.10%
	BCDPF JUNO Winter Park LLC	Broadstone Apartments	82,725,399	2	1.19%			
	Winter Park Owner LLC	Bainbridge Apartments	79,864,379	3	1.15%			
	Rollins College /Holt Properties LLC/ Langford RCI LLC	Education / Property Mgmt /Hospitality	66,389,203	4	0.95%	12,499,287	8	0.33%
	NP Winter Park LLC (Center of Winter Park ShoppingCenter)	Real Estate Developer	59,716,270	5	0.86%			
	IVT Lakeside Winter Park LLC	Retail Shopping Center	50,930,114	6	0.73%			
	Winter Park Town Center Development LLC	Paseo Apartments	50,815,521	7	0.73%			
	Presbyterian Retirement Communities Inc	Retirement Community	39,637,853	8	0.57%	35,570,074	2	0.94%
	Mayflower Retirement Center Inc	Retirement Community	29,949,530	9	0.47%	22,018,791	3	0.58%
	UP Fieldgate US Investments - Winter Park LLC (Whole Foods Shopping Center)	Real Estate Developer	28,697,675	10	0.41%			
	Embarq FL (Sprint United Management Co)	Telephone Carrier				18,796,224	4	0.50%
	Proteggere LLC	Real Estate Developer				17,464,870	5	0.46%
	BFC Park Avenue (250 Park Avenue)	Trustee				14,317,941	6	0.38%
	Elizabeth Morse Genius Foundation	Foundation				13,423,169	7	0.36%
	SVAP Winter Park, LP	General Contractors				12,108,576	9	0.32%
	CD90 Mercantile Plaza LTD - Mercantile Bank Plaza	Shopping Mall				11,091,846	10	0.29%
	Other Taxpayers		6,372,582,787		91.48%	3,578,550,621		94.74%
	Total Assessed Value		\$ 6,963,077,700		100.00%	\$ 3,777,453,176		100.00%

Source: Orange County Property Appraiser's Office

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

Fiscal Year Ended Sept. 30,	Taxes Levied for the Fiscal Year (1)	Collected within the		Collections in Subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 16,689,921	\$ 16,083,083	96.4%	\$ 25,197	\$ 16,108,280	96.5%
2014	17,424,870	16,807,610	96.5%	21,521	16,829,131	96.6%
2015	18,420,057	17,751,760	96.4%	48,079	17,799,839	96.6%
2016	19,777,019	19,080,582	96.5%	49,723	19,130,305	96.7%
2017	20,886,187	20,170,645	96.6%	19,098	20,189,743	96.7%
2018	24,219,946	23,412,238	96.7%	5,625	23,417,863	96.7%
2019	25,926,399	25,125,751	96.9%	17,325	25,143,076	97.0%
2020	27,891,241	26,883,457	96.4%	33,245	26,916,702	96.5%
2021	29,926,394	28,602,140	95.6%	290,373	28,892,513	96.5%
2022	30,508,029	29,236,504	95.8%	216,511	29,453,015	96.5%

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

Notes: (1) Gross Taxes before discounts

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

Fiscal Year Ended Sept. 30	Governmental Activities							Business-type Activities								
	Revenue Bonds		Bonds from Direct Borrowings		Notes from Direct Borrowings			Lease Liability		Water & Wastewater Revenue Bonds		Electric Revenue Bonds		Total Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	General Obligation Bonds	Non-Ad Valorem Revenue Notes	Community Redevelopment Agency Notes	Financed Purchase Agreements	Lease Liability	Water & Wastewater Revenue Bonds	Electric Revenue Bonds								
2013	\$ 6,943,732	\$ -	\$ 5,174,090	\$ 14,465,000	\$ 1,513,264	\$ -	\$ -	\$ 68,206,115	\$ 68,437,108	\$ 164,739,309	12.78%	\$ 5,711				
2014	5,984,889	-	4,371,877	13,455,000	1,351,957	-	-	71,728,159	71,662,000	168,553,882	12.09%	5,798				
2015	4,938,460	-	3,547,389	12,400,000	1,194,807	-	-	68,673,965	69,819,129	160,573,750	11.21%	5,543				
2016	3,857,030	-	2,695,000	11,315,000	1,032,808	-	-	65,509,555	69,256,244	153,665,637	10.44%	5,243				
2017	30,807,160	-	2,360,000	10,195,000	865,810	-	-	62,234,056	66,771,921	173,233,947	11.94%	5,909				
2018	29,133,567	-	2,020,000	9,035,000	693,660	-	-	58,831,065	64,208,768	163,922,060	10.96%	5,426				
2019	27,399,974	-	1,670,000	7,850,000	516,199	-	-	55,065,569	57,669,624	150,171,366	6.85%	4,966				
2020	25,606,383	2,095,000	1,315,000	6,620,000	333,262	-	-	51,996,568	56,958,058	144,924,271	6.15%	4,731				
2021	23,752,222	2,000,000	945,000	5,355,000	144,683	-	-	49,012,579	53,973,751	135,183,235	5.56%	4,503				
2022	22,661,922	1,890,000	8,820,000	4,040,000	-	160,971	-	45,642,421	50,886,460	134,101,774	4.85%	4,467				

Notes: Details regarding the City's outstanding debt can be found in Note 13 of the financial statements.
See Demographic and Economic Statistics for personal income and population data.

The City of Winter Park, Florida

Table 10

Ratios of General Obligation Bonds Outstanding
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	General Obligation Bonds	Percentage of Estimated Actual Value of Property	Per Capita
2013	\$ 6,943,732	0.12%	\$ 241
2014	5,984,889	0.10%	206
2015	4,938,460	0.08%	170
2016	3,857,030	0.06%	132
2017	30,807,160	0.43%	1,051
2018	29,133,567	0.39%	964
2019	27,399,974	0.34%	906
2020	27,701,383	0.32%	904
2021	25,752,222	0.27%	858
2022	24,551,922	0.25%	818

Source: City of Winter Park Finance Department

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

The City of Winter Park, Florida
Table 11
Direct and Overlapping Governmental Activities Debt

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Orange County District School Board ²	\$ 1,034,451,545	4.33%	\$ 44,782,324
City Direct Debt (Governmental Activities)			<u>37,572,893</u>
Total Direct and Overlapping Debt			<u>\$ 82,355,217</u>

Source: Assessed value data used to estimate applicable percentage provided by the Orange County Property Appraiser (Form DR-403V).
Debt outstanding provided by each governmental unit.

Notes: ¹Ratio of assessed valuation of taxable property in overlapping unit that is with
City of Winter Park.

² Debt outstanding as of June 30, 2022

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

The City's Charter does require voter referendum for the following categories of bonds:

- General obligation bonds.
- Revenue bonds intended to finance enterprises or projects which involve the purchase, lease and/or acquisition of real property.
- Revenue bonds which pledge specific non-ad valorem taxes as the primary source(s) of revenue to pay the principal and interest which have a principal value in excess of one million dollars. This dollar limitation is adjusted annually as of the end of the fiscal year in accordance with changes in the cost-of-living index as published by the federal government. The limitation, as adjusted, at September 30, 2022 is \$2,932,887.

However, notwithstanding the foregoing in the second and third items above, voter referendum shall not be required prior to the issuance of revenue bonds which finance the purchase, lease and/or acquisition of park real property and/or park projects by the City.

The City of Winter Park, Florida
Table 13
Community Redevelopment Agency
Tax Increment Revenue Bonds Coverage
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Tax Increment Revenue ¹	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2013	\$ 2,003,379	\$ 490,000	\$ 435,864	\$ 925,864	2.16
2014	2,127,789	1,010,000	476,425	1,486,425	1.43
2015	2,391,268	1,055,000	443,378	1,498,378	1.60
2016	2,986,272	1,085,000	409,053	1,494,053	2.00
2017	3,783,493	1,120,000	373,552	1,493,552	2.53
2018	4,356,216	1,160,000	343,624	1,503,624	2.90
2019	4,871,213	1,185,000	311,263	1,496,263	3.26
2020	5,514,345	1,230,000	269,412	1,499,412	3.68
2021	6,345,628	1,265,000	226,056	1,491,056	4.26
2022	6,785,166	1,315,000	181,097	1,496,097	4.54

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

The City of Winter Park, Florida
Table 15
Electric Services Revenue Debt Coverage
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30,	Gross Revenue	Less: Operation and Maintenance Expense	Net Pledge Revenue Available for Debt Services	Debt Service Requirements		
				Principal	Interest	Total
2013	\$ 48,382,824	\$ 35,382,805	\$ 13,000,019	\$ 2,430,000	\$ 2,691,964	\$ 5,121,964
2014	49,253,533	36,664,439	12,589,094	1,765,000	2,652,149	4,417,149
2015	47,573,273	34,597,872	12,975,401	1,735,000	2,784,944	4,519,944
2016	47,014,090	34,796,389	12,217,701	2,225,000	2,571,562	4,796,562
2017	44,554,678	36,221,726	8,332,952	2,450,000	2,541,395	4,991,395
2018	47,477,283	34,636,787	12,840,496	2,530,000	2,549,235	5,079,235
2019	48,078,461	34,896,780	13,181,681	2,670,000	2,425,262	5,095,262
2020	45,850,058	29,488,124	16,361,934	2,725,000	2,098,459	4,823,459
2021	46,684,636	28,350,910	18,333,726	2,915,000	1,821,586	4,736,586
2022	58,831,798	40,052,489	18,779,309	3,010,000	1,716,182	4,726,182

Notes: 1 Schedule includes debt service requirements for Electric Revenue Bonds, Series 2005A, 2005B, 2007, 2009A, 2009B, 2010, 2014, 2014A, 2016 and 2019. Minimum debt service coverage is net revenues of 1.25 times debt service becoming due and payable in each year.

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

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

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

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

The City of Winter Park, Florida
Table 16
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	City Population	Orange County Population ¹	City Personal Income (Thousand)	City Median Household Income	City Median Per Capita Income	City Education		Unemployment Rate		
						High School Graduates	College Graduates	City of Winter Park	Orlando- Kissimmee MSA	Orange County Florida
2013	28,847	1,199,801	\$ 1,319,837	\$ 45,753	\$ 45,968	3,418	15,991	5.4	6.3	6.2
2014	29,073	1,227,995	1,293,865	44,504	50,738	3,700	12,485	4.6	5.7	5.6
2015	28,967	1,200,241	1,432,389	49,449	47,556	3,595	12,918	4.5	4.3	4.7
2016	29,308	1,229,039	1,741,042	59,405	47,943	2,962	12,950	4.4	4.4	4.3
2017	29,317	1,332,714	1,837,062	62,662	51,232	2,751	14,508	3.2	3.6	3.5
2018	30,212	1,349,597	1,907,465	63,136	50,665	2,761	14,548	2.6	2.7	2.6
2019	30,239	1,378,538	2,193,537	72,540	56,829	2,720	15,181	2.6	2.8	2.7
2020	30,630	1,415,260	2,357,775	76,976	56,513	3,129	13,990	6.4	6.9	7.2
2021	30,019	1,418,813	2,433,490	81,065	58,645	3,247	15,671	3.1	3.8	4.0
2022	30,021	1,454,937	2,763,673	92,058	63,865	3,247	16,121	2.5	4.2	4.1

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

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

Notes: ¹Population for Orange County was revised with Metro Orlando EDC & BEBR.

The City of Winter Park, Florida
Table 17
Principal Employers
Current Fiscal Year and Ten Years Ago

Employer	Type of Business	2022			2013		
		Employees	City Rank	Percentage of Total City Employment	Employees	City Rank	Percentage of Total City Employment
AdventHealth Winter Park	Health	1,600	1	10.50%	1,400	1	9.83%
Orange County Schools ¹	Education	650	2	4.27%	650	3	4.56%
Rollins College	Education	618	3	4.06%	700	2	4.91%
City of Winter Park	Government	551	4	3.62%	516	4	3.62%
Publix	Food Retailer/Supermarket chain	300	5	1.97%	400	6	2.81%
Holiday Retirement Corp	Health	250	6	1.64%			
Alfond Inn	Hospitality	200	7	1.31%			
Bonnier ¹	Multi Platform media company				410	5	2.88%
Other Employers	Various	11,065		72.63%	10,171		71.39%
Total Labor Force		15,234		100.00%	14,247		100.00%

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

¹Source used for employees is Dun & Bradstreet reports.

The City of Winter Park, Florida
Table 18
Full-Time Authorized City Government Employees by Function
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
City Manager	4	3	3	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Budget		1	1	1	1	1	2	2	2	2
City Clerk	2	2	1	1	1	1	1	1	2	2
Communications	3.5	3.5	4	4	4	4	6	6	6	7
Human Resources	3	3	3	3	4	4	5	5	5	5
Purchasing	3	3	3	3	3	2.5	3	3	3	3
Information Technology Services	7.5	7.5	8	9	9	9	9	10	12	12
Finance	9	9	9	9	9	9	9	9	9	9
Forestry				5	5	6	6	5	5	5
Police	114	114	114	113	113	114	114	114	114	114
Fire	78	81	82	82	82	82	83	80	81	79
Public Works	35	35	34	35	36	36	22	23	24	24
Planning/Building	20	20	19	16	18	18	20	20	22	22
Parks/Recreation	71	62	62	61	65	65	68	61	62	65
Subtotal for General Fund	350	344	344	345.5	353.5	355	352	343	351	355
Special Revenue										
Stormwater Utility	22	22	22	22	22	22	22	22	22	24
Community Redevelopment	3	2	4	4	4	4	3	5	4	4
Subtotal for Special Revenue	25	24	26	26	26	26	25	27	26	28
Business-Type										
Water/Sewer Service	119	119	116	114	114	116	115	115	114	116
Electric Service	6	3	3	20	20	20	20	20	17	19
Subtotal for Business-Type	125	122	119	134	134	136	135	135	131	135
Internal Service										
Fleet Maintenance	12	10	10	10	11	11	11	11	11	11
Risk Mgmt & Code Compliance	1	1	1	1.5	1.5	1	2.5	5.5	5.5	5.5
Subtotal for Internal Services	13	11	11	11.5	12.5	12	14	17	17	17
Total	513	501	500	517	526	529	525	521	524	532

Source: City Annual Budget

The City of Winter Park, Florida
Table 19
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police ¹										
# of 911 Calls Received	20,812	23,820	23,922	22,130	24,028	18,910	18,201	20,317	23,266	22,713
Average Response times, Priority one	2:26	2:51	2:25	2:33	1:50	2:46	2:24	2:40	2:04	1:41
Felony & misdemeanor arrests	1,125	883	495	1,233	421	407	458	457	397	475
Traffic accidents and citations	13,026	14,317	15,351	10,677	7,607	7,804	8,295	3,834	7,734	13,319
Fire										
Baseline Measurement (Fire) at 90%										
Alarm Handling Time -Pick-up to dispatch	:54	:55	:49	:55	2:29	2:13	3:27	2:51	2:10	1:27
Turnout-1st Unit-All Priority One Calls	:58	1:11	1:11	1:10	2:12	1:41	1:29	1:29	1:21	1:05
Travel										
Travel 1st Unit-Distribution	7:33	6:30	5:52	4:54	7:34	7:30	6:01	6:36	7:11	5:11
Travel Time Effective Response Force-Concentration	6:09	5:33	6:27	5:19	11:00	13:06	10:33	10:25	9:31	8:36
Total Response Time										
Travel 1st Unit on Scene-Distribution	7:56	7:35	7:52	8:04	9:28	9:08	7:01	6:36	8:09	8:41
Travel Time Effective Response-Concentration	8:01	9:41	8:27	7:24	13:00	14:07	13:06	12:10	11:00	11:44
Baseline Measurement (EMS) at 90%										
Call Handling-Pick-up to dispatch	:54	:54	:56	:57	2:09	2:32	2:26	2:51	2:25	1:33
Turnout-1st Unit-All Priority One Calls	:58	1:14	1:14	1:13	1:48	1:52	1:36	1:39	1:34	1:12
Travel										
Travel 1st Unit-Distribution	5:49	5:19	5:44	4:50	6:03	7:24	6:18	6:36	6:19	6:24
Travel Time Effective Response-Concentration	6:01	5:32	5:27	4:52	8:13	7:36	6:41	6:52	6:43	7:17
Total Response Time										
Total Response Time 1st Unit-Distribution	7:13	7:13	7:24	7:03	8:33	8:40	7:26	7:09	7:12	7:14
Total Response Time Effective Response Force-Concentration	7:55	7:40	7:10	8:19	12:15	8:56	7:48	8:05	7:52	7:50
Public Works										
Traffic Control										
New signs made/installed	654	498	953	1,181	1,776	607	387	535	318	168
Signs repaired	87	176	306	58	145	12	93	55	78	71
Environmental Protection										
Linear feet of new pipe installed	1,008	340	1,480	475	432	390	1,714	3298	1077	200
Linear feet of damaged pipe replaced	104	96	64	200	55	160	620	172	715	815
Standard inlets installed	4	6	12	5	10	13	25	20	1	10
Street sweepers (miles per week)	125	125	125	162	116	144	125	130	162	173
Leaves removed and hauled (cubic yards)	5,040	4,070	3,701	3,890	6,060	4,080	3,340	3020	3720	2360
Fleet										
Percent of entire fleet availability	98.23%	98.05%	98.33%	98.36%	98.23%	97.82%	97.90%	98.14%	97.96%	97.97%
Preventive maintenance completed	1,176	1,108	1,450	1,497	1,489	1,508	1,515	1,389	1,445	1,473
Building and Code Enforcement										
Permits issued	4,880	6,336	6,437	6,150	5,196	5,674	4,488	5,546	6,895	5,511
Estimated construction value of permits issued (millions)	\$ 124	\$ 170	\$ 116	\$ 202	\$ 257	\$ 256	\$ 252	\$ 264	\$ 354	\$ 284
Parks and Recreation										
Venue Rentals-All Venues	4,335	4,425	6,628	6,234	5,502	6,000	7,084	5,025	8,697	9,576
Recreation ID's Issued	2,513	2,679	2,692	2,092	2,101	2,520	3,504	1,584	2,875	3,660
Community Center Programming Count	55,813	72,960	73,484	71,381	73,079	76,864	72,163	30,254	49,175	58,505
Rounds of Golf	29,940	33,623	32,988	13,624	36,286	36,711	37,804	32,552	42,248	62,137

Source: Various City departments

Notes:

¹ Provided for calendar year.

City of Winter Park, Florida

Table 20
Supplemental Operating Indicators for:
Water & Sewer-Customers
September 30, 2022

NUMBER OF WATER SYSTEM CUSTOMERS						
	17-18	18-19	19-20	20-21	21-22	
Commercial:						
Inside	1,799	1,819	1,823	1,857	1,830	
Outside	1,176	1,179	1,172	1,177	1,161	
Multi-Dwelling:						
Inside	320	319	310	309	311	
Outside	589	586	581	583	560	
Public Authority:						
Inside	223	230	225	226	237	
Outside	63	65	61	61	62	
Residential:						
Inside	10,931	10,847	10,904	10,923	10,812	
Outside	8,637	8,617	8,665	8,668	8,565	
Total Inside	13,273	13,215	13,262	13,315	13,190	
Total Outside	10,465	10,447	10,479	10,489	10,348	
Total Customers	23,738	23,662	23,741	23,804	23,538	

MAJOR WATER AND SEWER USERS (CONSUMPTION = 1,000 GALLONS)						
Inside City Limits						
City of Winter Park						64,757
AdventHealth						61,020
Rollins College						44,460
Winter Park Towers						20,698
Orange County						20,668
The Meadows						13,216
Winter Park Town Center LTD						
Mayflower Retirement Center						10,088
Four Seasons Condominiums						9,920
Mayflower Retirement Center						9,754
Bedrock Rehab at Winter Park						4,140
Total Inside						258,721
Outside City Limits						
ZMG Property Mgt Div						21,999
Azure Winter Park						21,748
Solis FL Owner LLC						20,594
BCore MF Lakeside LLC						16,349
Summerlin at Winter Park						14,852
Lakeside at Winter Park						14,111
Hidden Oaks Condo						13,970
Lake Weston Apartments						13,311
Winter Park Woods						
Condos						11,120
Vintage Winter Park						9,494
Total Outside						157,548
Total Consumption of Largest Users (Inside and Outside)						416,269

Table 21

**Supplemental Operating Indicators for:
Water & Sewer Operation-Usage
September 30, 2022**

ANNUAL WATER USAGE (thousands of gallons)					
	17-18	18-19	19-20	20-21	21-22
Commercial:					
Inside	558,009	562,503	559,738	564,134	576,632
Outside	362,094	370,764	349,541	358,756	393,604
Multi-Dwelling:					
Inside	129,391	131,013	138,986	141,959	138,501
Outside	385,747	369,937	370,029	383,082	393,699
Public Authority:					
Inside	88,379	101,898	92,554	93,862	91,944
Outside	11,004	11,416	10,620	9,390	8,479
Residential:					
Inside	1,340,556	1,379,165	1,459,819	1,429,260	1,379,676
Outside	555,857	552,935	566,715	570,228	557,045
Total Inside	2,116,335	2,174,579	2,251,097	2,229,215	2,186,753
Total Outside	1,314,702	1,305,052	1,296,905	1,321,456	1,352,827
Total Consumption	3,431,037	3,479,631	3,548,002	3,550,671	3,539,580

ANNUAL SEWER USAGE (thousands of gallons)					
	17-18	18-19	19-20	20-21	21-22
Commercial:					
Inside	299,285	301,064	289,420	293,612	315,595
Outside	224,628	229,485	217,142	221,299	241,168
Multi-Dwelling:					
Inside	115,446	115,942	121,553	124,288	120,935
Outside	372,544	357,729	355,523	368,745	384,983
Public Authority:					
Inside	20,682	21,620	26,251	26,586	22,902
Outside	5,716	6,294	4,954	3,859	3,697
Residential:					
Inside	567,370	576,934	606,598	603,129	635,031
Outside	288,119	282,842	287,012	288,948	286,332
Total Inside	1,002,783	1,015,560	1,043,822	1,047,615	1,094,463
Total Outside	891,007	876,350	864,631	882,851	916,180
Total Consumption	1,893,790	1,891,910	1,908,453	1,930,466	2,010,643

City of Winter Park, Florida
Table 22
Water and Sewer Rates, Fees and Charges
September 30, 2022

Inside the City Limits				
		Water		
	Water (Residential)	(Commercial/ Public Authority)	Water (Irrigation)	Sewer
	Rates per 1,000 gallons of consumption			
Block 1	\$ 1.27	\$ 1.27	\$ 2.71	\$ 5.01
Block 2	1.89	1.89	3.62	5.01
Block 3	2.71	2.71	4.64	5.01
Block 4	3.62	3.62	6.74	5.01
Block 5	4.64	4.64	6.74	5.01
Block 6	6.74	4.64	6.74	5.01
Base ERM Charge	9.09	9.09	9.09	10.74
Additional Unit Charge	4.90	4.90	4.90	5.78

Outside the City Limits				
		Water		
	Water (Residential)	(Commercial/ Public Authority)	Water (Irrigation)	Sewer
	Rates per 1,000 gallons of consumption			
Block 1	\$ 1.61	\$ 1.61	\$ 3.40	\$ 6.25
Block 2	2.37	2.37	4.52	6.25
Block 3	3.40	3.40	5.81	6.25
Block 4	4.52	4.52	8.42	6.25
Block 5	5.81	5.81	8.42	6.25
Block 6	8.42	5.81	8.42	6.25
Base ERM Charge	11.36	11.36	11.36	13.42
Additional Unit Charge	6.12	6.12	6.12	7.22

ERM = Equivalent Residential Meter

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

Notes:

(1) Rates on this table became effective Oct 1, 2021.

City of Winter Park, Florida
Table 22 (continued)
Water and Sewer Rates, Fees and Charges
September 30, 2022

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

Block Structure Price Breaks by Meter Size:

		Usage Up To:				
		Block 1	Block 2	Block 3	Block 4	Block 5
Meter Size in Inches	Equivalent Meter Ratio					
		(1,000) gallons/month	(1,000) gallons/month	(1,000) gallons/month	(1,000) gallons/month	(1,000) gallons/month
3/4	1	4	8	12	20	20
1	2 1/2	10	20	30	50	50
1 1/2	5	20	40	60	100	100
2	8	32	64	96	160	160
3	16	64	128	192	320	320
4	25	100	200	300	500	500
6	50	200	400	600	1,000	1,000
8	80	320	640	960	1,600	1,600
10	115	460	920	1,380	2,300	2,300

Residential Water Block Structure					
Usage Up To					Usage Over:
Block 1	Block 2	Block 3	Block 4	Block 5	Block 6
1,000 (gallons/month)	1,000 (gallons/month)	1,000 (gallons/month)	1,000 (gallons/month)	1,000 (gallons/month)	1,000 (gallons/month)
4	8	12	16	20	20

Irrigation Water Block Structure			
Usage Up To			Usage Over:
1,000 (gallons/month)	1,000 (gallons/month)	1,000 (gallons/month)	1,000 (gallons/month)
4	8	12	12

Notes:

(1) Rates on this table became effective October 1, 2021.

City of Winter Park, Florida
Table 23
Supplemental Operating Indicators
for Electric Operations
September 30, 2022

ELECTRIC SYSTEM CUSTOMERS AND USAGE						
	17-18		18-19		19-20	
	# Customers	Killowatt Hours	# Customers	Killowatt Hours	# Customers	Killowatt Hours
Commercial:	2,429	207,929,888	2,414	211,779,908	2,376	205,801,238
Public Authority:	288	23,565,137	294	23,448,504	294	24,528,988
Residential:	12,849	182,834,010	12,843	190,168,689	12,914	192,504,363
Total Customers	15,566	414,329,035	15,551	425,397,101	15,584	422,834,589

MAJOR ELECTRIC USERS		Killowatt Hours
Rollins College		24,079,409
Adventist Health Systems		20,530,004
City of Winter Park		10,596,795
Orange County Schools, Court, Rec		10,185,118
Publix Super Markets		8,545,338
Embark Florida, Inc		7,422,622
Mayflower Retirement Center		5,971,238
Presbyterian Retirement Center (Winter Park Towers)		4,646,161
Bainbridge Apartments		2,834,000
Alford Inn		2,733,120
Total Consumption of Largest Users		97,543,805

Active System Accounts by Customer Class				
Rate Class	Residential	Commercial	Public Authority	Total
General Service Demand - Primary (GSD-1)	-	1	-	1
General Service Demand- Secondary (GSD-1)	-	1,054	61	1,115
Non Demand - Secondary (GS-1)	-	1,106	197	1,303
Non Demand - 100% Load Factor Usage (GS-2)	-	40	23	63
Time of Use - Secondary (GSDT-1)	-	20	1	20
Time of Use - Primary (GSDT-1)	-	1	1	2
Residential	11,962	-	-	11,962
Temporary Service (TS-1)	80	-	-	80
Lighting Service (LS-1)	659	127	11	797
Total Accounts	12,701	2,349	293	15,343

City of Winter Park, Florida
Table 24
Historical Cost of Purchased Power and Transmission
September 30, 2022

Bulk Power Purchases

	kWh Purchased	Cost of Fuel	Cost of Non- Fuel	Cost of Transmission	Total Cost of Bulk Power	Cost of Fuel/MWh	Cost of Non- Fuel/MWh	Purchased Cost/MWh	Transmission/ MWh	Total Cost of Bulk Power/MWh	Peak Demand (MW)
FY 2013	437,823,000	\$ 18,236,484	\$ 8,303,249	2,259,347	\$ 28,799,080	\$ 41.65	\$ 18.96	\$ 60.61	\$ 5.16	\$ 65.78	95.0
FY 2014	445,526,000	17,753,988	7,745,014	2,724,792	28,223,794	39.85	17.38	57.23	6.12	63.35	96.0
FY 2015	447,757,800	15,003,194	8,382,420	3,254,741	26,640,355	33.51	18.72	52.23	7.27	59.50	94.8
FY 2016	450,549,953	14,088,840	8,690,438	3,261,373	26,040,651	31.27	19.29	50.56	7.24	57.80	95.7
FY 2017	429,845,391	13,951,369	9,446,284	3,558,875	26,956,528	32.46	21.98	54.44	8.28	62.71	93.5
FY 2018	434,246,377	14,172,922	9,747,114	3,510,746	27,430,782	32.64	22.45	55.09	8.08	63.17	92.8
FY 2019	439,804,612	12,580,972	9,953,367	3,468,020	26,002,359	28.61	22.63	51.24	7.89	59.12	97.1
FY 2020	437,181,072	9,057,266	6,687,021	3,139,274	18,883,561	20.72	15.30	36.02	7.18	38.39	94.0
FY 2021	436,785,335	12,348,554	5,589,751	2,695,659	20,633,964	28.27	12.80	41.07	6.17	47.24	93.7
FY 2022	441,535,441	22,847,530	5,469,340	3,267,418	31,584,288	51.75	12.39	64.13	7.40	71.53	95.4

City of Winter Park, Florida
Table 25
Residential Electric Service Rates, Fees and Charges
September 30, 2022

Residential Rates		
Customer charge	\$ 16.980000	per month
1st 1,000 kWh	\$ 0.06624	per kWh
All kWh above 1,000	\$ 0.08840	per kWh
Fuel Cost Recovery Factor, 1st 1,000 kWh	\$ 0.06787	per kWh
Fuel Cost Recovery Factor, all kWh above 1,000	\$ 0.07787	per kWh
Gross Receipts Tax	2.5641%	
Franchise Fee Equivalent	6.0000%	
Electric Utility Tax	10.0000%	

Service Charges		
Opening an account at a new service location	\$ 61.00	
Service activation fee	\$ 29.00	
Restore service after a disconnection for nonpayment or violation of a rule or regulation	\$ 29.00	
Restore service after normal business hours	\$ 58.00	
Dishonored check	\$ 25.00	or 5% of the check amount, whichever is greater

Lighting Service (LS)		
This service is available from dusk to dawn with various automatically controlled light fixtures		
Fixture and Maintenance Charge		Depends upon fixture type
Customer charges (per line of billing):		
Metered Accounts	\$ 3.49	per month
Non Metered Accounts	\$ 1.22	per month
Energy and Demand Charge	\$ 0.02349	per kWh
Fuel Cost Recovery Factor	\$ 0.07273	per kWh
Gross Receipts Tax	\$ 0.025641	
Franchise Fee Equivalent	\$ 0.060000	
Electric Utility Tax	\$ 0.100000	

Notes

- (1) Fuel Cost Recovery Factors are adjusted periodically, if necessary, based on actual fuel costs.
- (2) Rates on this table became effective September 1, 2022.

City of Winter Park, Florida
Table 26
General Service Electric Rates, Fees and Charges
September 30, 2022

Non-Demand (GS-1) Rates will also apply to Temporary Service (TS-1)		
Customer charges:		
Non Metered Accounts	\$ 7.11	per month
Metered Accounts:		
Secondary Delivery Voltage	\$ 17.55	per month
Primary Delivery Voltage	\$ 221.86	per month
Energy and Demand Charge	\$ 0.073680	per kWh
Fuel Cost Recovery Factor	\$ 0.072730	per kWh
Gross Receipts Tax	\$ 0.025641	
Franchise Fee Equivalent	\$ 0.060000	
Electric Utility Tax	\$ 0.100000	
Electric State Sales Tax	\$ 0.074500	Commercial Only
Electric State Sales Tax Surcharge	\$ 0.005000	Commercial Only

Non-Demand (100% Load Factor Usage (GS-2) (For customers with fixed wattage loads operating continuously throughout the billing period)		
Customer charges:		
Non Metered Accounts	\$ 7.45	per month
Metered Accounts	\$ 18.38	per month
Energy and Demand Charge	\$ 0.037360	per kWh
Fuel Cost Recovery Factor	\$ 0.072730	per kWh
Gross Receipts Tax	\$ 0.025641	
Franchise Fee Equivalent	\$ 0.060000	
Electric Utility Tax	\$ 0.100000	
Electric State Sales Tax	\$ 0.074500	Commercial Only
Electric State Sales Tax Surcharge	\$ 0.005000	Commercial Only

Demand (GSD-1) Rates will also apply to Temporary Service (TS) Applicable to any customer other than residential with a measurable annual kWh consumption of 24,000 kWh or greater per		
Customer charges:		
Secondary Delivery Voltage	\$ 18.28	per month
Primary Delivery Voltage	\$ 231.26	per month
Demand Charge	\$ 5.050000	per kWh
Energy Charge	\$ 0.042160	per kWh
Fuel Cost Recovery Factor	\$ 0.072730	per kWh
Gross Receipts Tax	\$ 0.025641	
Franchise Fee Equivalent	\$ 0.060000	
Electric Utility Tax	\$ 0.100000	
Electric State Sales Tax	\$ 0.074500	Commercial Only
Electric State Sales Tax Surcharge	\$ 0.005000	Commercial Only

Notes:

(1) Rate changes on this table became effective on September 1, 2022.

The City of Winter Park, Florida
Table 27
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	3	3	3	3	3	3	3	3	3	3
City Limits										
Square Miles	10	10	10	10	10	10	10	10	10	10
Streets										
Paved (miles)	133.0	133.0	133.0	133.0	133.3	133.3	133.3	133.6	133.6	133.6
Unpaved (miles)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	-	-
Sidewalks (miles)	155.0	156.0	156.0	156.0	156.3	156.3	156.3	156.4	156.7	156.7
Bikepaths (miles)	14.0	14.0	14.0	14.0	14.3	15.2	15.2	15.2	15.2	15.2
Culture and Recreation										
Recreation centers	6	6	6	6	6	6	6	6	6	6
Major Parks	13	15	15	15	15	15	15	15	15	16
Mini Parks & playgrounds	37	41	49	49	49	46	46	47	48	48
Parks acreage	298	336	346	346	396	396	397	398	398	491
Fleet										
Vehicles and other heavy equipment	400	413	413	370	391	319	346	349	348	347
Water & Sewer										
Water Plants	3	3	3	3	3	3	3	3	3	3
Re-pump station	1	1	1	1	1	1	1	1	1	1
Water mains (miles)	559	560	560	560	561	561	561	551	551	551
Water maximum capacity (thousands of gallons)	28,400	28,800	28,800	28,800	28,400	28,800	28,800	28,000	28,000	28,000
Deep wells	6	6	6	6	6	6	6	6	6	6
Sewer force mains (miles)	23	23	23	23	23	23	23	42	42	42
Sewer gravity lines (miles)	112	112	112	112	112	112	112	141	141	141
Lift stations	101	104	104	104	104	102	102	102	102	102
Stormwater stations	2	2	2	2	2	2	2	-	-	-
Disposal (Wastewater) plants	1	1	1	1	1	1	1	1	1	1
Electric										
Electric Substations	2	2	2	2	2	2	2	2	2	2

Sources: Various City departments

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

Mayor and City Commission
City of Winter Park, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winter Park, Florida (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 20, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Mayor and City Commission
City of Winter Park, Florida

Compliance and Other Matters

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

We noted certain matters that we have reported to management of the City in a separate letter dated April 20, 2023.

Purpose of this Report

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

MSL, P.A.

Certified Public Accountants

Orlando, Florida
April 20, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Mayor and City Commission
City of Winter Park, Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of the City of Winter Park, Florida (the "City") with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (*Continued*)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 20, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
April 20, 2023

The City of Winter Park, Florida
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

Agency/Federal Program	AL Number	Grant/Contract Number	Award Amount	Federal Expenditures
<u>U.S. Department of Homeland Security</u>				
Pass-through State of Florida, Executive Office of the Governor, Division of Emergency Management	97.036	PROJECT WORKSHEET #00632		\$ 62,017
Total U.S. Department of Homeland Security				<u>62,017</u>
<u>Executive Office of the President</u>				
HIDTA - High Intensity Drug Traffic Area	95.001	G20CF0011A	1,023,861	46,385
HIDTA - High Intensity Drug Traffic Area	95.001	G21CF0011A	1,111,161	772,987
HIDTA - High Intensity Drug Traffic Area	95.001	G22CF0011A	142,690	104,315
Total Executive Office of the President				<u>923,687</u>
<u>U.S. Department of the Treasury</u>				
Equitable sharing program	21.016			24,331
Pass-through State of Florida, Executive Office of the Governor				
American Rescue Plan Act	21.027			4,252,800
Total U.S. Department of the Treasury				<u>4,277,131</u>
<u>U.S. Department of Justice</u>				
Equitable sharing program	16.922			123,121
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-JAGD-ORAN-24B-019	6,190	6,190
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JAGC-ORAN-73B-066	9,992	9,992
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-CESF-ORAN-1-C9-054	120,746	105,800
Bulletproof Vest Partnership Program-OJP Vest Partnership	16.607	OMB #1121-0235		9,338
Total U.S. Department of Justice				<u>254,441</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 5,517,276

NOTE 1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes federal awards activity of the City of Winter Park, Florida. Grant revenues are recognized only when allowable program costs have been incurred. This revenue recognition criteria for grants is applied to all funds. In addition, grant revenues are recognized in governmental funds when the availability criteria has been met. The information in this schedule is presented in accordance with the Uniform Guidance.

NOTE 2 Indirect Cost Rate

The City did not elect to use the 10% de minimis indirect cost rate.

CITY OF WINTER PARK, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2022

Section I - Summary of Independent Auditor's Results

Financial Statements

Type of Auditor's Report Issued:

Unmodified Opinion

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 200.516 of the Uniform Guidance? ___ Yes X No

Identification of Major Program:

AL Number

Name of Federal Program or Cluster

21.027

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

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

CITY OF WINTER PARK, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

For the Year Ended September 30, 2022

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

No matters are reported.

Section III - Federal Award Findings and Questioned Costs Section reported in accordance with the Uniform Guidance

No matters are reported.

Section IV - Status of Prior Year Findings

No matters were reported in the prior year affecting federal financial assistance programs.



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Mayor and City Commission
City of Winter Park, Florida

Report on the Financial Statements

We have audited the basic financial statements of the City of Winter Park, Florida (the "City") as of and for the year ended September 30, 2022 and have issued our report thereon dated April 20, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have also issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Schedule of Findings and Questioned Costs, and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated April 20, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no audit findings or recommendations identified in the preceding annual financial report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires us to apply appropriate procedures and report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.544(1)(i)6, *Rules of the Auditor General*, the Winter Park Community Redevelopment Agency reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 4.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$307,086.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$25,241,993.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$11,128,521.

Mayor and City Commission
City of Winter Park, Florida

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

MSL, P.A.

Certified Public Accountants

Orlando, Florida
April 20, 2023

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INDEPENDENT ACCOUNTANT'S REPORT

Mayor and City Commission
City of Winter Park, Florida

We have examined the City of Winter Park, Florida's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City is in accordance with those requirements, in all material aspects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
April 20, 2023

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April 20, 2023

Mayor and City Commission
City of Winter Park, Florida

We have audited the accompanying financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winter Park, Florida (the "City") for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our agreement dated October 7, 2022. Professional standards require that we provide you with the following information related to our audit.

SIGNIFICANT AUDIT MATTERS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The significant estimates affecting the City's financial statements include the following accounts: Useful Lives of Capital Assets, Self-Insurance Liability, Compensated Absences, Pension Liability and Other Post-Employment Benefits ("OPEB") Liability.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The following disclosures are considered significant: Deposits and Investments, Capital Assets, Long Term Debt, and Employee Benefit Plans.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated April 20, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the Management’s Discussion and Analysis and the Budgetary Comparison, Pension, and OPEB schedules, which are required supplementary information (“RSI”) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Fund Statements and Schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

RESTRICTION ON USE

This information is intended solely for the use of the Mayor, City Commission and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

MSL, P.A.



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Rene Cranis	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Approve the minutes of the regular meeting, April 12, 2023

motion / recommendation

background

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[CCmin20230412.pdf](#)



City Commission Regular Meeting Minutes

April 12, 2023 at 3:30 p.m.

City Hall, Commission Chambers
401 S. Park Avenue | Winter Park, Florida

Present

Mayor Phil Anderson; Commissioners Marty Sullivan, Sheila DeCiccio, Kris Cruzada and Todd Weaver; City Manager Randy Knight; Assistant City Manager Michelle del Valle; City Attorney Dan Langley; City Clerk Rene Cranis.

1) Meeting Called to Order

Mayor Anderson called the meeting to order at 3:30 p.m.

2) Invocation

Pastor Troy East, New Hope Missionary Baptist Church, gave the invocation followed by the Pledge of Allegiance.

3) Approval of Agenda

Motion made by Commissioner Sullivan to approve the agenda; seconded by Commissioner DeCiccio. Motion carried unanimously with a 5-0 vote.

4) Selection of Vice-Mayor

Motion made by Mayor Anderson to nominate Commissioner DeCiccio Vice-Mayor; seconded by Commissioner Weaver. Motion carried unanimously with a 5-0 vote.

5) Mayor Report

a. Proclamation for Earth Month

Director of Natural Resources and Sustainability Gloria Eby introduced the department's staff and Debbie Watson, Executive Vice President, and Lindsay Kist, Communications and Marketing Director of WP Health Foundation, city partner for the 2023 Ward and Wellbeing Earth Day Block Party. Mayor Anderson read the proclamation declaring April 2023 as Earth Month. Ms. Kist encouraged everyone to attend the block party on April 22.

Mayor Anderson reported his appointment of Mathew Downs to the Community Redevelopment Advisory Board.

He expressed appreciation to Commissioner Weaver for his service as Vice-Mayor.

6) City Manager Report

Mr. Knight reminded the commission of the groundbreaking for Seven Oaks Park, tomorrow at 10:00 a.m.

7) City Attorney Report

8) Non-Action Items

9) Public Comments | 5 p.m. or soon thereafter (heard after Item 11b)

10) Consent Agenda

- a. Approve the minutes of the regular meeting, March 22, 2023.
- b. Approve the minutes of the work session, March 23, 2023 (Pulled by Mayor Anderson)
- c. Approve the following formal solicitations:
 1. Lewis Outdoor Solutions LLC - IFB11-23 - Landscape Maintenance for City of Winter Park Facilities; Amount: \$239,399
 2. Baxter & Woodman, Inc. - RFQ6-23 - Professional Stormwater Management Engineering Services
 3. Geosyntec Consultants, Inc. - RFQ6-23 - Professional Stormwater Management Engineering Services
 4. Singhofen and Associates, Inc. - RFQ6-23 - Professional Stormwater Management Engineering Services
 5. NV5, Inc. - RFQ7-23 - Professional Geotechnical and Environmental Consulting Services
 6. Pond and Company - RFQ7-23 - Professional Geotechnical and Environmental Consulting Services
 7. Terracon Consultants, Inc. - RFQ7-23 - Professional Geotechnical and Environmental Consulting Services
 8. Andrew Luy - RFP12-23 - MLK Park Call for Artist Rebid; Amount not to exceed: \$450,000
 9. US Digital Designs by Honeywell International, Inc. - RFP9-23 - Fire Station Alerting System
- d. Approve the following piggyback contracts:
 1. Florida PPE Services - Volusia County Contract #ROA 22-B-119AK - Cleaning, Inspection and Repair of PPE; For services on an as-needed basis during the term of the Agreement through January 24, 2026; Amount: \$175,000
 2. Amazon.com Services LLC - Omnia Partners Contract #MA3457 - Online Marketplace; For commodities on an as-needed basis during the term of the Agreement through May 5, 2025; Amount: \$350,000

- e. Approve the following contract:
 - 1. Monument Warehouse, LLC - RFP19-21 - Pineywood Cemetery Columbarium Amendment 1; Amount: \$119,880
- f. Acceptance of three Conservation Easements from the Morse/Genius Foundations.
- g. Approve ARPA Funding Allocations - Dinky Dock Improvements
- h. Open an account with Cogent

Mayor Anderson pulled Item b. **Motion made by Mayor Anderson to approve the Consent Agenda except Item b; seconded by Commissioner Weaver. Motion carried unanimously with a 5-0 vote.**

Item b: Mayor Anderson recalled discussion in the work session about the year 2042 being a breakpoint on an interim goal and suggested amending the minutes (page 3, 1st paragraph) by adding a sentence that states there was a discussion of 2042 as a possible interim target date when some of the future technologies might become more affordable.

Commissioner Sullivan emphasized the importance of questions he raised in the work session and said although the minutes are accurate, he feels the minutes do not reflect how strongly he felt about those items.

Motion made by Mayor Anderson to approve Item b as amended (adding sentence suggested by Mayor Anderson); seconded by Commissioner DeCiccio. Motion carried unanimously with a 5-0 vote.

11) Action Items Requiring Discussion

- a. Public Art Funding Source

Assistant Director of Communications Craig O'Neal presented this request of the Public Art Advisory Board to implement a funding source for public art.

Director of Finance Wes Hamil reviewed the proposed funding, which is the same as parks acquisition fund that receives 10% of the increase in general fund reserves.

Public Art Advisory Board members Elizabeth Ingram and Tinker Marsh spoke of the need for public art funding and urged the commission to approve the policy.

Mr. Hamil responded to questions stating that it is hard to predict the future unassigned general fund balance and the funding amount will not be known until the audit is complete in March. Mr. O'Neil stressed the importance of funding and identified some of the Board's proposed projects.

Motion made by Commissioner DeCiccio to approve the policy; seconded by Commissioner Sullivan. There were no public comments. Motion carried unanimously with a 5-0 vote.

b. Discussion on possible relocation of the Winter Park Playhouse to Seven Oaks Park

Mayor Anderson said the purpose of this discussion is to hear from all parties and the public with a follow-up discussion in the tomorrow's work session.

Heather Alexander, Executive Director of Winter Park Playhouse noted that this proposal does not take any park space. They retained an architect to design the building as suggested by Commissioner Weaver using a portion of the existing parking lot.

Mark Adams, 1118 Architecture, 1011 E. Colonial Drive, gave a presentation on the proposed plan and showed renderings of the building with parking beneath the theater.

Mayor Anderson said this is a very creative idea and is one pathway to activate the park. One question to be answered is whether the park should be activated and if so, what are some of the ways to activate it. He questioned the funding path and the potential for a CRA partnership for the current location and whether there is flexibility to modify the existing building in order to keep it on Orange Avenue (within the CRA).

Ms. Alexander noted their existing lease ends August 2024 and the property is on the market and their continued use depends on the buyer. They are open to other alternatives but timing is a challenge and they are more interested in this proposal that staying where they are and cannot pay the asking price which is above the appraised value.

Mayor Anderson noted three points for discussion 1) if this is done, should the 10,000 sq. ft. pad in the park remain greenspace, 2) if we activate the park in this manner, are there other ways to activate to serve a broader range of people, and 3) should we build anything over the parking.

Commissioner Weaver noted the benefits of this plan: it does not use any greenspace, it provides an opportunity for exfiltration; hides a parking lot and reduces the heat island effect, provides an opportunity for solar energy which would reduce future costs, costs less than building a parking garage, increases greenspace with elimination of the 10,000 sq. ft. pad. Overall, he feels this is better than a paved parking lot.

Commissioner Sullivan supported efforts to keep the Playhouse in Winter Park as he feels it is a regional treasure and has economic benefit. He spoke about initial and ongoing costs and stressed the need for more concrete information and a plan before acting.

Commissioner DeCiccio explained the city would dedicate the land but the Playhouse would build and maintain the property which would revert to the city if it was not used by the Playhouse. Consideration must be given to residents' desire to maintain greenspace and a community meeting is needed before moving forward. She strongly supported helping to keep the Playhouse in Winter Park.

Commissioner Cruzada said he feels this is a good idea and the Playhouse has a place in Winter Park; however, he is concerned about the numbers and funding. He encouraged the Playhouse to consider staying in its current location to obtain funding through the Tourist Development Tax (TDT) funding.

Mr. Knight noted that TDT funding application period is open but is closing soon. The city was considering submitting a placeholder application since it typically requires "shovel-ready" plans.

Commissioner Weaver said he is not proposing the city fund any portion of this project but to commit to solar power and exfiltration under the parking lot. He suggested the parking lot could be restriped in the interim when community meetings are held. He spoke about the dedicated 10,000 sq. ft. pad in the park plan and proposed splitting the pad with a portion designed for additional parking.

Discussion was held on delaying a decision on the pad and leaving the pad as designated in the current plan until this process is complete and after community input is received.

Mayor Anderson asked for the status of the road work and the surface lot improvement project. Ms. del Valle explained that the presentations from contract managers for both projects combined have been scheduled; however, the city could separate the contract into the road work and parking lot. Discussion followed on whether to separate the contract.

Motion made by Commissioner Weaver to continue contracting for the entire Seven Oaks Park plan without paving the large parking lot; seconded by Commissioner Sullivan.

Discussion was held on exfiltration plans and stormwater treatment.

Michael Perelman, 1010 Greentree Drive, spoke in favor of using the parking lot as a resource rather than putting a concrete pad in the park. He expressed concern about the timeline, costs and impact of the building process on the park. He supported the Playhouse but said there may be interest from other organizations and he opposed using public funds to facilitate this building, including using CRA funds.

Vicki Krueger, 940 W. Canton Avenue, urged the commission to pursue this opportunity but suggested increasing parking or reducing the seating capacity of the theater and also suggested consideration of a rooftop garden.

Sharon Wissert, 1051 Weaver Drive, Oviedo, spoke about her experiences attending programs at the Playhouse and dining in Winter Park and urged the commission to support the Playhouse.

Heather Alexander, Executive Director of the Playhouse, said the Playhouse is a gathering space for all residents and serves the community in many ways, in part by providing free programming to local non-profits. She stressed that they will be raising funds for construction of the building and will receive no funding from the city. She noted that the current parking situation is dangerous and under the proposed plan, parking impact will be insignificant since large groups typically arrive by bus.

Elizabeth Ingram, 1305 Place Vendome, supported the proposal and using this as an opportunity to display public art and also completing the park.

Mayor Anderson noted that this discussion will be continued in tomorrow's work session, in addition to a discussion on the use of the old library.

Motion carried unanimously with a 5-0 vote.

A recess was held from 5:10 to 5:23 p.m.

9) Public Comments | 5 p.m. or soon thereafter

Ron Battle was called to speak but yielded his time to another Daniel Knight family member.

Mary Jane Fries, Fairway Drive, addressed Fairway Drive stormwater drainage issues and asked the city to expedite the work to eliminate flooding from the golf course, specifically the 9th Fairway, and parking lots behind homes on Fairway Drive.

Barbara Chandler, 937 South Pennsylvania Avenue, representing Coalition for Access and Representation and Equity Council, spoke about the death of Daniel Knight. She said she is disturbed by the city's handling of this case and urged the city to create a diversity council and develop a solution to keep residents and visitors safe.

Jamie Rodriguez, friend of the Knight family, spoke about the wedding events on the day of Daniel Knight's death and impact on the family and friends. She asked for release of video from wedding venue.

Jennel Smith, sister of Daniel Knight, expressed her concern about the Police Department's handling of case and her hope for more compassion for the family.

Carol Everett, 730 W. New England Avenue, spoke about floods in 2022 and asked for the status of newsletter to Hannibal Square residents regarding flooding and infrastructure repairs. She expressed her concern about flooding, lowering of lake levels and plans to prevent flooding.

Cynthia Hasenau, representing Mead Botanical Garden, thanked the commission and management for supporting the parks and recreation department and staff for their work after the hurricanes and flooding. She spoke about the successful events at Mead Garden.

Bernadette Wasman, 880 W. New England, spoke about the loss of her car and use of home due to the hurricane and flooding and asked what is being done to prevent future flooding.

Commissioner DeCiccio advised that the city has commissioned a study to determine reasons for flooding. Mr. Knight added that contractor has been approved. Mayor Anderson asked that staff reach out to the residents.

Katrina Knight Hall, sister of Daniel Knight, 1638 Walla Road, Lakeland, showed a video of Daniel Knight and spoke about the family's difficulty in moving forward. She asked the city to release the venue video or that the family be allowed to privately view the video.

Bonnie Hamilton, 701 Douglas Avenue, spoke about impact of flooding from storms last year and asked what action the city is taking to prevent future flooding, specifically lowering lake levels and infrastructure repairs. She said residents are not getting promised communication on proposed plans.

Mayor Anderson thanked the Knight family for being present, speaking about the tragic event and sharing memories and photos of Daniel. Staff will work move forward to bring closure. He said staff will rectify communications to Hannibal Square residents and said the work session on hurricane preparedness is scheduled for June 13.

c. Fuel Adjustment Policy Draft - Wes Hamil

Mr. Hamil said this policy was prepared at the request of the Utilities Advisory Board to better define parameters on adjustment of fuel cost recovery rates. He spoke about fuel and natural gas cost fluctuation and reviewed charts illustrating rate adjustments. He reviewed proposed policy changes which include a fuel cost stabilization fund target of 10% of the annual fuel budget and other trigger points for rate adjustments. He responded to questions stating the city's goal is to increase rates annually. Fluctuating rates may require interim changes, but staff's goal is to adjust rates no more than quarterly.

Mayor Anderson commended staff their work to maintain customer rates.

Staff responded to questions and discussion followed on fuel rate adjustments, targeted fund balance, timing and impact. Mr. Knight noted that this policy allows some flexibility to adjust rates and was submitted to the Public Service Commission to inform them of the rate structure as required.

Motion made by Commissioner Sullivan to approve the proposed policy; seconded by Commissioner Weaver. There were no public comments. **Motion carried unanimously with a 5-0 vote.**

12) Public Hearings: Quasi-Judicial Matters

- a. Request by Winter Park National Bank to re-establish and extend the Conditional Use approval for a three-story building with one drive-in teller at 345 Carolina Avenue. (2nd hearing)

Motion made by Commissioner Weaver to approve the request; seconded by Commissioner DeCiccio. There were no public comments. **Upon a roll call vote, Commissioners Sullivan, DeCiccio, Cruzada and Weaver and Mayor Anderson voted yes. Motion carried unanimously with a 5-0 vote.**

- b. Request of Hill/Gray Seven LLC for Conditional Use Approval to develop a 3,331 square-foot bank with drive-thru, and a 11,000 square-foot office building for the property located at 900 & 950 N. Orlando Avenue, zoned C-3.

Planner John Harbilas reviewed the request showing the site plan and staff's alternate site plan which would provide more landscaping along Lee Road and 17-92 without loss of building square footage or parking. He showed renderings of the bank and office building and said the Planning and Zoning Board recommended approval with four conditions which the applicant has met with its revised plan.

Rebecca Wilson, attorney for the applicant, said exfiltration system is onsite and spoke about the landscaping plan with the agreement of mature landscaping at the corner and knee wall on the west side.

Mayor Anderson asked about the possibility of eliminating a row of parking in order to increase the tree canopy. Ms. Wilson said increased parking is needed since the bank is closing three branches and merging to this one location and that parking could be used by adjacent building.

Motion made by Commissioner Weaver to approve as recommended; seconded by Commissioner DeCiccio. There were no public comments. **Upon a roll call vote, Commissioners Sullivan, DeCiccio, Cruzada and Weaver and Mayor Anderson voted yes. Motion carried unanimously with a 5-0 vote.**

13) Public Hearings: Non-Quasi-Judicial Matters

- a. Request of the City of Winter Park for: An Ordinance to extend the expiration of conditional use and variance approvals. TABLED FROM MARCH 22, 2023. (1st reading)

Attorney Langley read the ordinance by title. Director of Planning and Community Development Jeff Briggs reviewed the proposed changes which extends the expiration of conditional use and variance approvals to three and two years respectively. It also reaffirms the city's expectation that there be no significant changes between the preliminary and final plan which would require restarting at preliminary plan approval.

Motion made by Mayor Anderson to approve the ordinance; seconded by Commissioner Weaver. There were no public comments. **Upon a roll call vote, Commissioners Sullivan, DeCiccio, Cruzada and Weaver and Mayor Anderson voted yes. Motion carried unanimously with a 5-0 vote.**

14) City Commission Reports

Commissioner Sullivan - No Report

Commissioner DeCiccio –

- Spoke about traffic backup at Denning Drive from Fairbanks to Morse and noted that the turn lane should be completed in the fall.
- Stressed the need to move quickly to resolve the parking at the Library and Event Center due to visitors use of the parking garage across Harper Street.

Commissioner Cruzada - No Report

Commissioner Weaver -

- Spoke about safety issues at Executive Drive, Bennett and Lee Road.

Mayor Anderson -

- Reiterated storm preparedness issues and asked for a preview of the hurricane preparedness plan in advance of the work session and to distribute to the community. He asked that staff reach out to Ms. Wasman to assist in finding funding options to complete repairs to her home.
- Reported on Orlando Mayor Dyer remarks made at League of Women Voters meeting about the ongoing collaboration of local agencies.

15) Summary of Meeting Actions

- Selected Commissioner DeCiccio as Vice-Mayor.
- Presented Proclamation for Earth Day.
- Appointed Matthew Downs to Community Redevelopment Advisory Board (Mayor Anderson)
- Received reminder of Seven Oaks Park groundbreaking on Thursday at 10 a.m.
- Approved Consent Agenda with amendment to the work session minutes.
- Approved policy for public art funding.
- Discussed Winter Park Playhouse and agreed to move forward with planned improvements to Seven Oaks Park withholding section of large parking lot with further discussion in the work session.
- Approved fuel adjustment policy.
- Approved extension of conditional use for Winter Park National Bank.
- Approved conditional use for bank and office building at 17-92/Lee Road.
- Approved ordinance modifying length of conditional use and variance approvals.

- Staff to provide preview of hurricane plan and date for community meeting on the hurricane plan.

16) Adjournment

The meeting was adjourned at 6:46 p.m.

Mayor Phillip M. Anderson

ATTEST:

City Clerk Rene Cranis



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Rene Cranis	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Approve the minutes of the work session, April 13, 2023

motion / recommendation

background

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[CCmin20230413.pdf](#)



City Commission Work Session Minutes

April 13, 2023 at 1:00 p.m.

City Hall, Commission Chambers
401 S. Park Avenue | Winter Park, Florida

Present

Mayor Phil Anderson, Commissioners Marty Sullivan, Sheila DeCiccio, Kris Cruzada, and Todd Weaver; City Manager Randy Knight; Assistant City Manager Michelle del Valle and City Clerk Rene Cranis.

1) Call to Order

Mayor Anderson called the meeting to order at 1:00 p.m.

2) Discussion Item(s)

b. Old Library Site Discussion

Mayor Anderson noted the commission's receipt of a proposal from Holiday Construction for reuse of the old library. Commissioner Weaver explained the basis of their submittal.

Mayor Anderson reviewed a list of questions to be considered (from the agenda title sheet). He said there is consensus was to release another RFP and thinks the responses should be open to reuse or rebuild and open for a longer period of time.

Commissioner Cruzada agreed and suggested three options: keep the use as is, change/redesign, or demolish the building. He feels these suggestions would provide a number of options for the commission and residents to evaluate. Discussion was held on the three options and a deadline for responses ranging from three to six months. Mr. Knight said staff can bring an RFP to the commission in May.

Commissioner Weaver feels four to six months would be needed for the RFP process. He explained that he would be presenting different suggestions for the building use that may require more time for responses.

Commissioner DeCiccio said she is opposed to an office use and would like to make the site an area for arts and culture as an expansion of downtown and used by all residents, such as the Winter Park Playhouse. She said six months is a long time for RFP responses and prefers a three-month response time but would be amenable to a four-month time frame.

Commissioner Sullivan agreed with the arts and culture use but is not inclined to emphasize it as a required use. Brief discussion followed on desired uses without high parking requirements, i.e. food or office.

Commissioner Weaver said he is not in favor of office as a use due to parking requirements. He proposed putting the history museum on the property and keeping the public restrooms on the first floor with residential units on 2nd and 3rd floors. He spoke about various scenarios to incorporate both uses on the site and explained that the parking requirements for the combined uses would still leave a number of sufficient parking spaces available. Mayor Anderson added that parking requirements must be met for the site, regardless of use, and said he is not opposed to limited office space.

Commissioner DeCiccio noted renovations needed for residential units such as plumbing, electrical, elevators, and stairs. She opposed spending the estimated \$500k on roof and HVAC repairs. She feels if the property had a clean slate and was green energy efficient, it would benefit the city.

Mayor Anderson feels the economics will drive the proposals and spoke about costs to convert the building. Commissioner Weaver added that he feels the city tearing the building down is counterproductive in terms of cost and said a builder can demolish the building for a much less cost than the city. Further discussion was held on suitable a timeline for submittal of proposals and types of uses: arts and culture; incubator space.

Responding to Mr. Knight, Mayor Anderson confirmed the consensus is to move forward with a land lease. Commissioner Weaver asked the commission if a land swap might be considered for the site. Mayor Anderson said if no viable proposals are received, demolishing the building and land-banking the site for a future land swap opportunity, such as the post office, would make sense.

Mayor Anderson feels the location of the old library is the eastern gateway into the city and the size and mass of the building need to be addressed if the building is demolished. In-depth discussion followed on building size, massing and uses under current zoning (R-4) regulations.

Commissioner DeCiccio likes the idea of building over the parking lot which would allow for more parking on the site. Commissioner Weaver said if zoning allows a three to four-story building over the parking lot, he feels an overhead walkway connecting to the Rollins garage should be considered. He added that he supports workforce housing on the site.

Discussion continued on parameters for building scale and FAR. Commissioner Weaver asked whether another building over the parking lot would be acceptable to the commission. Mayor Anderson replied no, and explained he would prefer to have an additional floor on the existing building. He said his preference is to demolish the

building, convert it to greenspace, and landbank it. Commissioner DeCiccio reiterated that she would like to see an arts and culture use on the site.

Commissioner Weaver asked the commission if a return is expected regardless of the path. Mayor Anderson said that the ultimate benefit would be a combination of community benefit and economics. Commissioner Weaver believes a return should not be expected from a non-profit use, but the city should expect a return on commercial use. Commissioners DeCiccio and Sullivan agreed. Commissioner Cruzada added that leasing cost should be factored in as a possibility to replenish some of the overrun costs from the library.

Mayor Anderson said there is consensus on all points except on massing and FAR. He suggested 30% lot coverage and 70,000 sq. ft. as the calculations for the RFP. Mrs. McGillis noted that the 70,000 sq. ft. can only be achieved with residential zoning, and a commercial/mixed-use option would require rezoning to C-3 with 45%-60% FAR allowing for 17 units an acre, which is less than R-4 at 25 units an acre.

After discussion, Mayor Anderson asked staff for a presentation based on designs under C-3 zoning and 45% FAR (60% with a residential component.) prior to approving the RFP. In addition, uses not to be considered would be the same as the previous RFP with the exception of residential and a limited café or coffee shop use.

Discussion was held on repurpose funding (the last question from the title sheet). Mr. Knight said the funds were reallocated at a previous meeting. He noted that roof repair has been done and the A/C is working.

Discussion followed on how to prioritize non-profits in the RFP language. Consensus was to add language stating preference will be given to proposals that maintain the first floor for community benefit. Mr. Moore requested adding scoring for responses having a community benefit component. Mrs. Maier added that the city is likely to receive more responses if the scope is not limited but ranks proposals by desired uses. Discussion followed on the ranking process and parameters.

Mr. Knight will reach out to non-profits to determine interest and ability to fund. Staff will bring the RFP back to the commission at the first commission meeting in May.

a. Winter Park Playhouse Discussion

Mayor Anderson said the TDT grant funding process will be coming up in May and asked if there is a specific path to be considered. Mr. Knight explained the availability, application and process to pursue TDT grant funding.

Mayor Anderson spoke about the current location, lease, and parking for the Winter Park Playhouse (WPP) and asked if it meets CRA criteria of CRA. Mr. Dudgeon said there are economic and social components to the existing CRA plan with guidelines.

Mayor Anderson noted the WPP does a lot of charitable and performance outreach and thinks it could become a CRA venue for other outreach programs. He feels this concept could be presented in an application for TDT funding. He said it doesn't solve the parking issue but would get the project in the pipeline. He asked what would happen if the location changes mid-process.

Mr. Knight explained that when the city applied previously, the grantors wanted the project to be final. He said the city can present options/costs under several options. It was determined that CRA or TDT funds cannot be used to purchase property over the appraised value and discussion followed. Mayor Anderson said he is trying to find a path to the TDT process because he doesn't feel the funds can be used for this project on Seven Oaks Park. He explained that there is a process of discipline dealing with long-term encumbrances on city property that needs to be respected and doesn't see a path to accomplish that by the TDT application deadline.

Heather Alexander said TDT funds are not required but would be beneficial. Mayor Anderson suggested taking the joint TDT application off the table due to the application deadline.

The conversation turned to criteria for Seven Oaks Park. Commissioner DeCiccio feels the city needs to gain community feedback on park activation. Brief discussion was held on the process to determine if the WPP would be put on the park parking lot. Commissioner DeCiccio feels an RFP is needed. Commissioner Weaver is opposed to building anything on the greenspace pad designated in the park plan. He spoke about the size/s.f. based on FAR and other requirements. He spoke about food trucks as an activation idea. He suggested splitting the 10,000 s.f. in half using north 1/2 as green space and south 1/2 for diagonal parking and a one-way driveway onto Orange Ave. as an option for a variety of activation opportunities.

Mayor Anderson asked if there is consensus to open RFP for the site. Commissioner DeCiccio feels the city needs community input before an RFP is issued. In-depth discussion followed on the proposed plan, parking needs, uses, and activation.

Mayor Anderson suggested an open-ended RFP with the following criteria: performance space (can be open to other uses), parking on the property, targeted evening parking, and limited parking daytime parking needs Monday-Friday. He feels the uses should be opened up for coffee shops or bistros. Commissioner Weaver asked if there is a concern about competition for existing businesses. Commissioner DeCiccio has met with existing owners, and they have conveyed their support for more area restaurants.

Commissioner Cruzada spoke in favor of the plan and its benefits as an important part of Winter Park. He said Commissioner Weaver's concept shows opportunities that would allow the space to become more than just a parking lot.

Commissioner Sullivan supports the concept of reusing the space without affecting the green space. He is concerned about the WPP's financial ability to pay for maintenance, which they are not responsible for under their current lease/location. He asked how the concept can be executed, how it can go forward for the next 20 years or longer, and what happens to the site when the playhouse ceases to exist.

Mayor Anderson said the agreement term sheet would grant "air rights" over 15,000 s.f. of parking and WPP would have to build and maintain it and if it falls in disrepair it reverts to the city. Discussion returned to current and potential parking and uses (excluding office use except as an ancillary use), and the s.f. with and without the proposed restrooms for the proposed conceptual plan. Mrs. Maier showed designs of the proposed restroom of 1,000 s.f.

Mayor Anderson summarized that there is consensus for drafting an RFP, and the city will not be making a joint application for the TDT grant funds due to the timeframe for submittals.

Mr. Knight will present the RFP at the first meeting in May.

3) Adjournment

The meeting adjourned at 3:06 p.m.

Mayor Phillip M. Anderson

ATTEST:

City Clerk Rene Cranis



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Michael Hall	approved by Jennifer Maier, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective Fiscal Stewardship.	

subject

Approve the following piggyback contracts:

item list

1. Trane U.S. Inc. - Omnia Partners Contract #3341 - HVAC Products, Installation, Labor Based Solutions, and Related Products and Services; For services on an as-needed basis during the term of the Agreement through August 31, 2027; Amount: \$1,500,000.
2. Deere & Company - Sourcewell #031121-DAC - Grounds Maintenance Equipment; For goods on an as-needed basis during the term of the Agreement through April 30, 2025; Amount: \$100,000.
3. Wesco Turf Supply, Inc. - Sourcewell #031121 - Grounds Maintenance Equipment; For goods on an as-needed basis during the term of the Agreement through April 30, 2025; Amount: \$100,000.
4. Nutrien AG Solutions, Inc. - PB22-27 - Herbicides, Adjuvants and Algaecides; For goods on an as needed basis for the remainder of the current term of the Agreement through July 1, 2023; Amount: \$25,000

motion / recommendation

Approve items as presented and authorize the Mayor to execute the Agreements.

background

1. The Cooperative Purchasing Program in partnership with Racine County, WI issued a formal solicitation to award this contract.
2. The Cooperative Purchasing Program in partnership with the State of Minnesota issued a formal solicitation to award this contract.
3. The Cooperative Purchasing Program in partnership with the State of Minnesota issued a formal solicitation to award this contract.
4. The Southwest Florida Water Management District issued a formal solicitation, #6000001362 for Herbicides, Adjuvants and Algaecides, to award this contract.

alternatives / other considerations

N/A.

fiscal impact

Total expenditures included in approved budgets.



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Michael Hall	approved by Jennifer Maier, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective Fiscal Stewardship	

subject

Approve the following contract:

item list

1. AGH Management, LLC - IFB5-22 - Athletic Field Maintenance & Laserfield Leveling Amendment 1; For services on an as-needed basis during the term of the Agreement through May 2, 2023; Amount: \$100,000.

motion / recommendation

Commission approve item as presented and authorize the Mayor to execute the Agreement.

background

1. A formal solicitation was issued on February 24, 2022. The City received 3 bid responses and awarded the contract to AGH Management, LLC on April 21, 2022. The contract was signed on May 2, 2022 and the term was for one year with the option of 4 one-year renewals. Amendment 1 will renew the contract for an additional year.

alternatives / other considerations

N/A

fiscal impact

Total expenditure included in approved budget.



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Rebecca Watt	approved by Jennifer Maier, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective Fiscal Stewardship.	

subject

Approve the following formal solicitation:

item list

1. Collage Design & Construction Group, Inc. - RFP10-23 - Construction Manager at Risk for Seven Oaks Park.

motion / recommendation

Commission approve item as presented and authorize the Mayor to execute the agreement.

background

A formal solicitation was issued on February 10, 2023, responses were due on March 15, 2023, and we received two (2) submittals. Staff shortlisted and received presentations from both firms and is recommending to award and authorize Procurement to enter into negotiations.

alternatives / other considerations

N/A

fiscal impact

Total expenditures included in approved budget.



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Rebecca Watt	approved by Jennifer Maier, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective Fiscal Stewardship.	

subject

Approve the following purchase:

item list

Ten-8 Fire & Safety, LLC - Pierce Manufacturing; Amount \$923,546 for purchase and delivery (Fiscal Year 26) of a Pierce velocity pumper based fire engine.

motion / recommendation

Commission approve item as presented.

background

This contract was established through an RFP process conducted by a Lead Public Agency by the League of Oregon Cities. This contract satisfies formal competitive bid requirements. (Due to lead time, delivery will be expected in FY26)

alternatives / other considerations

N/A

fiscal impact



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Peter Moore	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective Fiscal Stewardship Investment in Public Assets & Infrastructure	

subject

Approve Budget Amendment - Stormwater Projects (Lake Speir, NRCS)

motion / recommendation

Approve the amendment to reprioritize existing ARPA allocations and recognize stronger than budgeted half-cent sales tax revenues to support the matching grant needed for NRCS and the expanded cost of the Lake Speir Drain Well project.

background

The City of Winter Park received grant support through NRCS to perform over \$4 million in projects in the city. This requires an approximate \$1.1 million in matching funds from the city. Currently, \$400k has been designated in funding provided by ARPA for this purpose, leaving a need for \$700k more.

Lake Speir Drain Well emergency project was previously estimated and approved at \$300k and funded through ARPA. However now that the project is being costed, quotes are indicating a price of just under \$770k. This leaves a funding gap of \$470k.

Altogether, the additional capital needs of \$1,170,000 will have to come from a combination of reallocation of existing ARPA funded projects and support from excess expected proceeds in the half-cent sales tax.

Currently the Smart City Initiative has about \$800k undesignated in ARPA funding. The master plan for connectivity and smart city initiatives is currently underway and is likely to contemplate initiatives for funding, however they may be some months away from being ready. Likewise, there is \$380k in ARPA designated to implement strategies and programs coming out of the Economic Development Advisory Board's effort to create business recruitment and incentive programs. Currently a plan is under development and in discussion at the board, however designated strategies that need funding are also likely some months away.

Due to the pressing nature of the Lake Speir project, and the benefit of receiving significant leverage through grant matching dollars, staff is suggesting that half of the remaining ARPA funds in the smart city and EDAB recruitment lines be reallocated. In addition, staff is suggesting that likely additional budget outperformance of \$580k in expected half-cent sales tax collections in the General Fund but dedicated towards the NRCS match. This will still leave the respective initiatives with some funding to implement strategies and findings, while supporting projects that need aid now.

The Stormwater Fund is the city's most fiscally constrained fund. Over time, costs rise higher than revenues can grow through expansion of impervious coverage by new development or redevelopment. The stormwater fee has been raised 5% in each of the last two years simply to keep capital funding in the CIP consistent at \$700k annually. The stormwater utility does not have the scale to appropriate these large dollar needs and support from ARPA funds, and now the General Fund, is required to be able to complete these projects. The work being performed by the Finance Department to move the monthly stormwater fee to the annual property tax bill, will be a crucial move to capture revenues that are lost by vacancy and missed on the monthly utility bill, however that change alone is unlikely to be able to support long term stormwater capital needs. In the face of rising inflation, it is very likely that the stormwater fee (and likely other fees) will need to be examined annually to balance out the growth in costs and expansion of investment in infrastructure.

alternatives / other considerations

The City Commission could choose to reprioritize other funding within ARPA. General Fund reserves could also be deployed towards projects. It should be noted that any surplus in half-cent sales tax revenues would ultimately accrue to the General Fund anyway. The city currently has over \$18 million in General Fund reserves ending FY2022, which is just below the goal of having 30% of annual reoccurring expenditures in reserves.

fiscal impact

This request would reallocate \$1,170,000 in funding. A matrix breakdown of the reallocation is included, as well as an update to the current funding allocated for ARPA.

ATTACHMENTS:

[Reallocation Plan for NRCS and Lake Speir.pdf](#)

Funding Schedule

Uses	Have	Need	Total Cost
Lake Speir	300,000	470,000	770,000
NRCS Match	400,000	700,000	1,100,000
Total Uses	700,000	1,170,000	1,870,000

Sources	Available	Reallocate
ARPA Smart City Funds	800,000	400,000
ARPA Business EDAB Funds	380,000	190,000
Half-Cent Sales Tax Gains	580,000	580,000
Total Sources	1,760,000	1,170,000

This will reduce firepower to implement however timeline to deploy is probably still 6 months out

This will reduce firepower to implement however timeline to deploy is probably still 3 months out

Sales tax rev that is exceeding budget could be reallocated to any purpose.

Project	Cost	Sources	Fund
Lake Speir	770,000	770,000	ARPA
NRCS Match	1,100,000	520,000	ARPA
		580,000	Half Cent
Total Projects	1,870,000	1,870,000	

Projects Afforded by Revenue Replacement from ARPA

Last revised 4/12/2023 Commission Meeting

Potential Use of Funds	Revised Allocation	\$ Amount Approved	\$ Remaining Allocation	Approval Date
General Projects/Uses				
Offset loss of revenue in 2022	\$ 1,300,000	\$ 1,300,000	\$ -	Approved 9/22/21
Offset loss of revenue in 2023	\$ 500,000	\$ 500,000	\$ -	Approved 9/28/22
City Employee Retention Bonus in 2023	\$ 535,000	\$ 535,000	\$ -	Approved 9/28/22
Historic Preservation	\$ 100,000	\$ 100,000	\$ -	Approved 6/8/2022
Traffic and Road Improvement Study and Design	\$ 750,000	\$ 750,000	\$ -	Approved 9/22/21
Neighborhood Traffic Calming	\$ 250,000	\$ 250,000	\$ -	Approved 1/12/22
Large Scale Street Bricking Repair and Replacement	\$ 500,000	\$ 500,000	\$ -	Approved 11/10/21
Old Library Building AC	\$ 72,000	\$ 72,000	\$ -	Approved 5/11/22 (\$62,856)
				Approved 5/11/22 (\$211,110) Reallocated \$228k to Ozark 10/26/22
Progress Point Park	\$ 3,400,000	\$ 3,400,000	\$ -	Approved 7/27/22
Progress to Mead Connector	\$ 500,000	\$ -	\$ 500,000	
Ozark Property Purchase	\$ -	\$ -	\$ -	Approved 10/26/22 remaining funding to come from Parks Acquisition (\$1.8 mil) and outside support (\$3 mil). Request to reallocate to stormwater projects and fire training facility approved 3/8/23
Other Emergency Infrastructure Projects		\$ -	\$ -	Requested to reallocate from Ozark project line, moved to NRCS projects match
Lake Speir Emergency Repair	\$ 300,000	\$ 300,000	\$ -	Requested to reallocate from Ozark project line. Approved 3/8/23
City Wide Stormwater Master Plan	\$ 300,000	\$ 300,000	\$ -	Requested to reallocate from Ozark project line. Approved 3/8/23
Howell Branch Preserve Access Trail	\$ 250,000	\$ 250,000	\$ -	Approved 10/26/22 remaining funding for \$330k total cost from Parks General CIP (\$80k).
Meadows Park at Margaret Square	\$ 101,750	\$ 101,750	\$ -	Approved \$101,750 on 12/8/21
Stormwater Capital Improvements	\$ 150,000	\$ 150,000	\$ -	Approved 9/22/21
Cybersecurity Enhancements	\$ 500,000	\$ 500,000	\$ -	Approved \$250k 10/27/21 Approved \$250k 5/11/22
Fire Training Facility	\$ 940,000	\$ 940,000	\$ -	Expanded funding approval on 3/8/23
Sustainability Program - vehicles, equipment, charging stations	\$ 370,000	\$ 370,000	\$ -	Approved \$40k for Parks Electric Equipment 12/8/21 Approved \$212k for Electric Vehicles/Charging Stations 1/26/22 Approved \$118k for Electric Vehicles and Parks Equipment 8/24/22
NRCS Project Funding Match	\$ 400,000	\$ 400,000	\$ -	Approved 3/8/23

Potential Use of Funds	Revised Allocation	\$ Amount Approved	\$ Remaining Allocation	Approval Date
Vaccine Incentive Program for City Employees	\$ 75,000	\$ 75,000	\$ -	Approved 7/28/2021
Non-Profits				
Winter Park Library Furnishings and operating support grant	\$ 900,000	\$ 900,000	\$ -	Approved 9/8/21 Ideal Woman's Club Funding of \$25k added 11/10/21 Library \$300k added 1/26/22 \$285,000 approved by City Commission on 09/08/21
Support for Existing Non-Profit Partners	\$ 300,000	\$ 300,000	\$ -	
Grant Fund for Supporting Small Non-Profits	\$ 285,000	\$ 285,000	\$ -	
Households and Small Businesses				
Utility Payment Assistance Program	\$ -	\$ -	\$ -	Reallocated to Ozark Purchase 10/26/22
Business Façade Program	\$ 100,000	\$ 100,000	\$ -	Approved 1/26/22
Business Recruitment Program	\$ 400,000	\$ 20,000	\$ 380,000	Approved \$20k for Gap Study 1/26/22
Humanitarian Support	\$ -	\$ -	\$ -	Reallocated to Ozark Purchase 10/26/22
Tourism, Travel and Hospitality				
Central Park Stage	\$ 400,000	\$ 400,000	\$ -	Approved 04/13/2022
Boat Tour to Dredge Canal and property cleanup	\$ 100,000	\$ 100,000	\$ -	Approved 11/10/21
Dinky Dock	\$ 154,000	\$ 154,000	\$ -	Approved 4/12/23
Christmas Decorations Downtown	\$ 180,000	\$ 180,000	\$ -	
Broadband				
Connect Facilities with Fiber	\$ -	\$ -	\$ -	Reallocated to Ozark Purchase 10/26/22
Smart City - Broadband - Signalization and Connectivity Improvements	\$ 1,000,000	\$ 160,000	\$ 840,000	Approved \$75k Smart City Master Plan 1/26/22 (Final approved contract at \$160k)
Public Wi-Fi	\$ 250,000	\$ -	\$ 250,000	

Sum of above projects & uses	\$ 15,362,750	\$ 13,392,750	\$ 1,970,000
ARPA Funding Award Received	\$ 15,438,814		
Remaining to be allocated	\$ 76,064		



City Commission **agenda item**

item type Consent Agenda	meeting date April 26, 2023
prepared by Pamela Bracko	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Approve 20 megawatt Solar Aquisition through FMPA.

motion / recommendation

Approve.

background

The City of Winter Park originally had approval for 20MW of solar in 2018. Through force majeure, during COVID, the Poinsett site was abandoned and FMPA renegotiated with Origis for future solar siting. Phase III is now up for approval to replace the 10MW from the terminated Poinsett site, as well as the original 10MW from Origis, to total 20MW of solar from FMPA to the City of Winter Park. Service is slated to begin at the end of 2024. Phase II (also from Origis) will be coming up for approval soon which will be an additional 10MW of solar slated to serve in 2025. A PowerPoint from FMPA is attached for additional information.

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[Member Approval Template - March 31, 2023.pptx](#)



Florida Municipal Solar Project Phase III

Solar III Project Approval Support Materials
April, May 2023



Florida Municipal Solar Project

Phase III Discussion

- Florida Municipal Solar Project Background, Update and Schedule
- Power Purchase Agreement (PPA) Structure
- Participant Local Governing Board Approvals Required
- Solar III Project – FMPSA Board Approvals
- ARP Solar III Participants – Executive Committee Approvals
- Solar III Project Governance
 - Solar III Project Committee and Charter



Florida Municipal Solar Project Background, Update and Schedule

FMPA to Provide 20 Cities Low-Cost Solar

Growing Solar from 1% Today to 7% by 2027

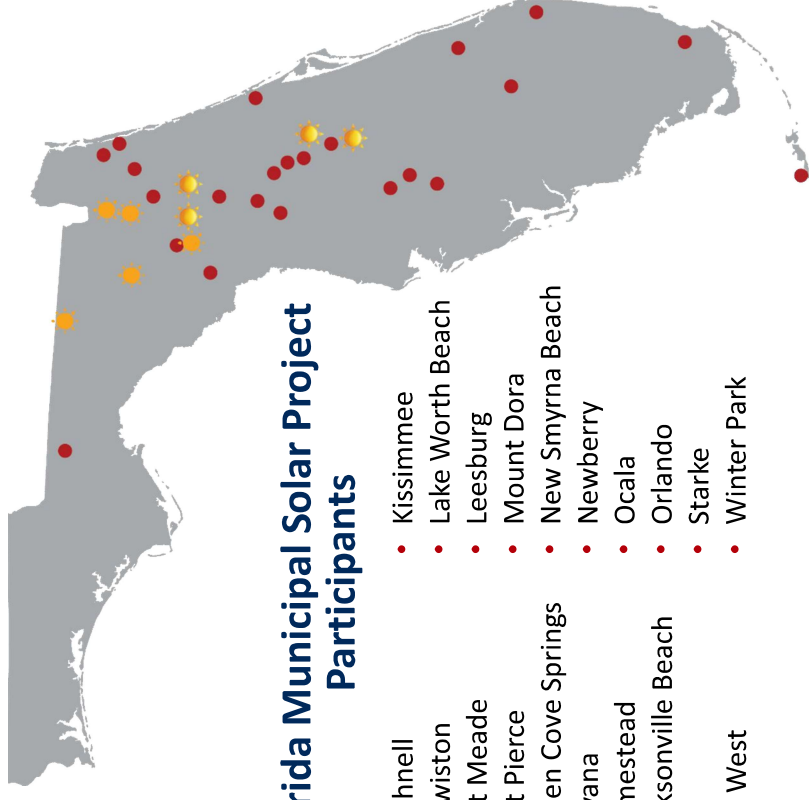
Florida Municipal Solar Project **Phase I**

- Two sites totaling 149 MW
- Enough to power 30,000 homes

Two **Phase II** sites coming in 2023-2024

Five additional **Phase III** solar sites

- COD 2025 and 2026



Florida Municipal Solar Project Participants

- | | |
|----------------------|--------------------|
| • Bushnell | • Kissimmee |
| • Clewiston | • Lake Worth Beach |
| • Fort Meade | • Leesburg |
| • Fort Pierce | • Mount Dora |
| • Green Cove Springs | • New Smyrna Beach |
| • Havana | • Newberry |
| • Homestead | • Ocala |
| • Jacksonville Beach | • Orlando |
| • JEA | • Starke |
| • Key West | • Winter Park |

Project Developer is Origis Energy

Most competitive pricing with multiple facilities

- Power Purchase Agreement price < \$45/MWh
 - 20-year term; flat rate throughout term of PPA
 - Does not include incremental cost of transmission service needed for delivery
 - Nominal A&G adder
- Duke and FPL-interconnected facilities
- Network upgrade costs (if any) paid by project, refundable from transmission provider
- Five proposed facilities with diverse geographical locations
- COD Dec. 2025 (Duke), Dec. 2026 (FPL)



Phase III Schedule

Target: FMIPA Approvals at May Board and EC Meetings

Activity	Date
Solar III participant informational workshop	March 15
Negotiation and PPA development with Origis and FRP	March 31
Member participation agreement/enabling agreement development	March 31
Member local governing board approvals	May 17
FMIPA Board and Executive Committee approvals	May 18
Final execution of PPAs	May 31

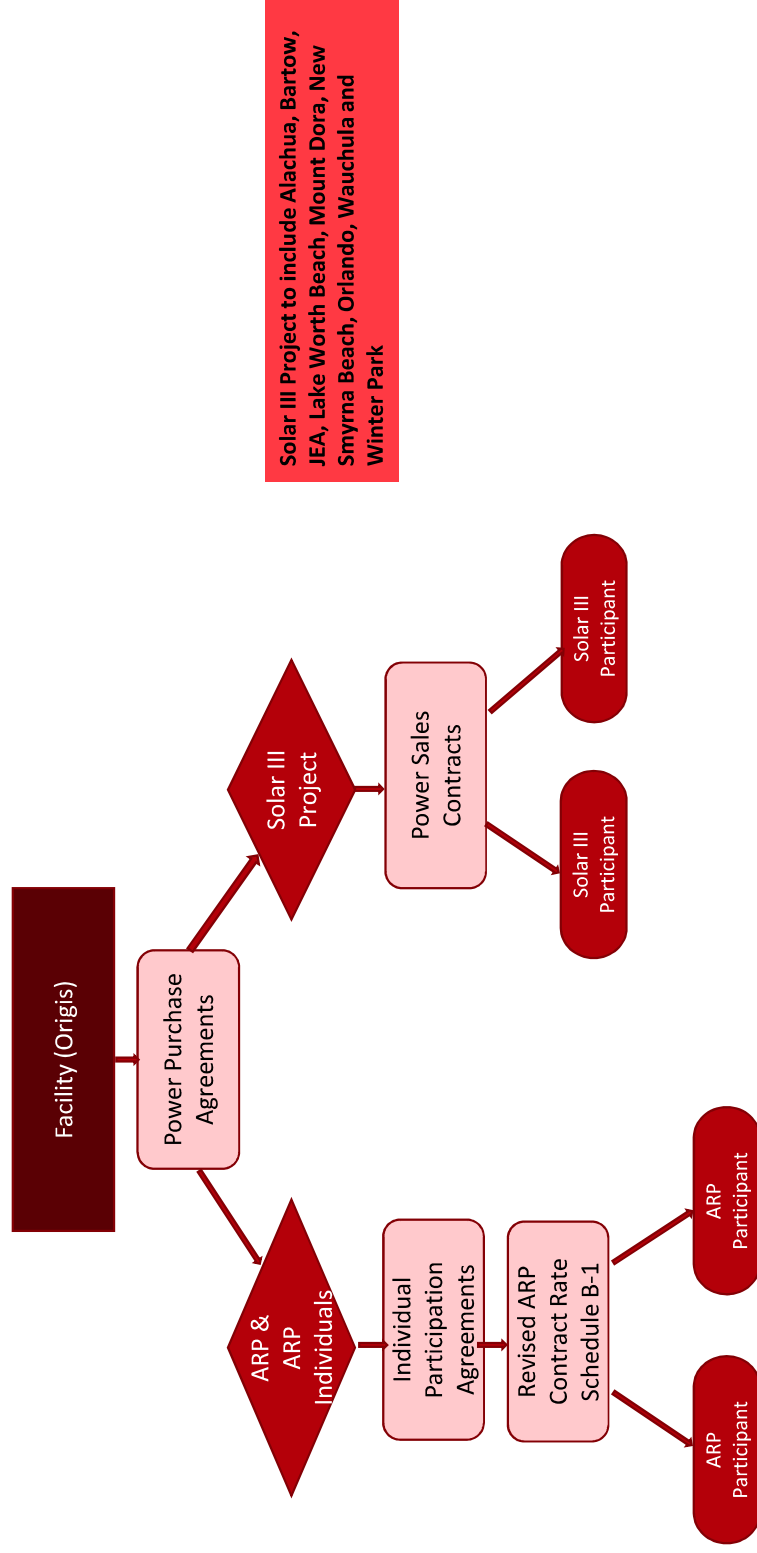
NOTE: FMIPA staff available to support local governing board approvals



Power Purchase Agreement (PPA) Structure

Project PPA Structure

ARP and Solar III Project will have separate PPA's





Participant Local Governing Board Approvals Required

Participant Local Board Approvals Needed

Target: May 17 for All Participant Governing Board Approvals

- Each **Solar III Project** participant's governing board will approve:
 - **Power sales contract** between FMPA and participant
 - Other associated or enabling agreements, as needed
- Each **ARP Solar III (individual participant's)** governing board will approve:
 - **Solar III participation agreement** between FMPA ARP and Solar III participants
 - Poinsett Participants: (Beaches, FPUA, KEYS, KUA, Ocala)
 - Phase III: Fort Meade, KEYS, Leesburg



Solar III Project – FMPA Board Approvals

FMPA Board Approvals

Documents Required for Final Approval on May 18

Board Approvals:

- **Power Purchase Agreements** between FMPA Solar Project III and Origis
- Solar Project **power sales contracts** between FMPA and Solar Project III participants (following confirmation of individual member approvals)
- **Resolution** 2023-XXX to form FMPA Solar Project III

PPA Key Terms

Pricing Terms Confidential

Key Term	Definition
20-Year Term	Term extension subject to mutual agreement
Delivery Point	Three facilities Duke Interconnect; two facilities FPL Interconnect
Commercial Operation Date (COD)	Dec. 31, 2025 or 2026 with permitted extensions; Origis pays for delays after permitted COD extensions
Production Guarantee	Damages paid for under-performance measured over rolling two years
Network Upgrades	Cost not included in price; If network upgrades are required, payment will be refunded by DEF and/or FPL
Energy Price	<\$45/MWh (exact pricing confidential); flat or 2% escalation over 20-year PPA term TBD by participants

Solar III Project Power Sales Contract Terms

Approval by FMPPA Board of Directors

Key Terms	Definition
Power Entitlement Share	Percent of solar energy produced by the facility
Term of Agreement	Date of signature until termination of PPA with Origis
Costs	Participant pays PPA energy costs plus project related A&G costs
Step-up Provision	In the event a participant defaults, non-defaulting participants may agree to take and pay for a pro-rata share of defaulting participant’s power entitlement
Exit Provision	If a participant wishes to exit the Solar III Project, FMPPA will facilitate transfer of energy to other willing participants or sell to others. Participant remains responsible for costs not covered.
Solar III Project Committee	Will be created, consisting of one representative from each Solar III participant. All recommendations are subject to approval by the Board of Directors.

Board Resolution 2023-xxx

Approval by Board of Directors

Designates Solar III Project as a project under the Interlocal Agreement
Establishes Solar III Project participants’ power entitlement share in the Solar III Project
Approves Solar III Project PPAs between FMPA (Solar III Project) and Origis Energy
Approves separate power sales contracts between FMPA and the Solar III Project participants
Designates authorized officers
Provides for severability
Provides an effective date



ARP Solar III Participation Agreement Executive Committee Approvals

FMPA Executive Committee Approvals

Documents Required for Final Approval on May 18

- ARP Approvals for Individual Solar III Participants (Fort Meade, KEYS, Leesburg, and Starke):
 - **Power Purchase Agreements** between FMPA ARP and Origis
 - **Solar III Participation Agreements** between ARP and Solar Project III Participants (Following confirmation of individual Member approvals)
 - **ARP Rate Schedule B-1**
- Executive Committee Approval for ARP participation of 100 MW
- Energy Exchange Agreements as needed

PPA Key Terms

Pricing Terms Confidential

Key Terms	Definition
20-Year Term	Term extension subject to mutual agreement
Delivery Points	Three facilities Duke Interconnect
Commercial Operation Date (COD)	Dec. 31, 2025 or 2026 with permitted extensions; Origis pays for delays after permitted COD extensions
Production Guarantee	Damages paid for under-performance measured over rolling two years
Network Upgrades	Cost not included in price; If network upgrades are required, payment will be refunded by DEF and/or FPL
Energy Price	<\$45/MWh (exact pricing confidential); flat or 2% escalation over 20-year PPA term, TBD by participants

ARP Solar III Participation Agreement Terms

Approval by Executive Committee

Key Terms	Definition
Power Entitlement Share	Percent of solar energy produced by the facility
Term of Agreement	Date of signature until termination of the PPA with Origis
Costs	Participant pays PPA energy cost plus nominal project related costs (A&G)
Exit Provision	If a participant wishes to exit the solar participation agreement, FMPPA will facilitate transfer of energy to other willing participants or sell to others. Participant remains responsible for costs not covered.
ARP Solar Participants Advisory Committee	Consists of one representative from each ARP solar participant. All recommendations will be subject to approval of the Executive Committee

Rate Schedule B-1 (for Individual ARP Participants)

Approval by Executive Committee

- Solar energy surcharge shall equal the difference between the adjusted energy rate and the actual monthly cost per MWh of the solar energy plus associated costs.
- Language revised to distinguish between Phase I, Phase II and Phase III Projects and individual participants



Solar III Project Governance



Solar III Project Committee and Charter

Key Terms (Based on Solar I and Solar II Project Templates)

1. Purpose – to govern project
2. Mission – oversee administration and establish budget
3. Organization and Term – termination of Solar Power Sales Contracts
4. Membership – representative for each participating member
5. Meetings – public notice, frequency and details determined by Committee members
6. Quorum – Discretionary Term Decisions (in PPA), budget, minutes, other Committee business
7. Voting – Discretionary Term Decisions, other decisions
8. Election of Chair – selection, term of service
9. Changes to Charter – unanimous consent of Committee



/FloridaMunicipalPowerAgency



@FMPANews



/company/fmpa



City Commission **agenda item**

item type Action Items Requiring Discussion	meeting date April 26, 2023
prepared by Rene Cranis	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Commission Board Appointments

item list

WP Firefighters' Pension Board
WP Police Officers' Pension Board
Winter Park Housing Authority

motion / recommendation

Reappoint or appoint members to Firefighter and Police Officer Pension Boards and Winter Park Housing Authority.

background

The following Pension Board members have applied for reappointment for a two-year term ending April 2025.

- Winter Park Firefighters' Pension Board, Wayne Kalish
- Winter Park Police Officers' Pension Board, Tony Grey

Current WP Housing Authority board member, Tammie Holiday, has submitted her application for reappointment for a four-year term ending April 2027. She is the authority's resident member.

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[Pension Board Applications.pdf](#)

ATTACHMENTS:

Citizen Board Application

Profile

Wayne

First Name

Middle Initial

Kalish

Last Name

Suffix

wekalish@gmail.com

Email Address

Please note: Physical address only – no P.O. Box.

1701 Pine Avenue

Home Address

Suite or Apt

Winter Park

City

FL

State

32789

Postal Code

How long have you lived in Winter Park?

16 years

Home: (407) 808-9479

Primary Phone

Alternate Phone

Are you a City resident?

☒ Yes ☐ No

Do you own property in the City?

☒ Yes ☐ No

Are you a registered voter?

☒ Yes ☐ No

Are you employed by the City?

☐ Yes ☒ No

Your Requested Boards (select 3)

Which Boards would you like to apply for?

Winter Park Firefighters' Pension Board: Submitted

Question applies to multiple boards

Please note: One or more of the boards selected requires financial disclosure.

Please list all city boards for which you have attended a meeting.

Police and Firefighter Pension

Are you currently serving on a City board?

☒ Yes ☐ No

If so, which one?

Winter Park Firefighter's Pension Board

Have you previously served on a City board?

☐ Yes ☒ No

If so, which one(s)?

Why are you interested in serving on a City board?

Can use my financial expertise to benefit board

Do you have any potential conflicts of interest that may arise while serving on one of these boards?

☐ Yes ☒ No

If yes, please provide details:

Certain boards require members to file a Financial Disclosure Form annually. If appointed to one of these boards, would you be willing to comply with this requirement?

☒ Yes ☐ No

Education and Work Experience

Education Background

Bachelors in Accounting and MBA

Current employment status: *

☒ Self-Employed

Self

Employer

Job Title

Employer Address

Current Professional License/Certification/Registration

Certified Public Accountant

Please list any skills or work experience that you feel qualify you for appointment to the board(s) you selected.

[Wayne_Kalish_resume-January_2023.pdf](#)

Upload a Resume

Community Involvement

Please provide your community involvement

Long-time Orlando area non-profit Board member. See attached resume

Please provide any interests or experience that you feel would qualify you for appointment to the board(s) you selected.

Experienced CFO and CPA

Please provide any additional information about yourself that relates to the board(s) you have selected.

Acknowledgements:

I understand the responsibility associated with being a board member and I have adequate time to serve on a Board.

☒ Yes ☐ No

Disclosures

This application, when submitted, is a Public Record under Chapter 119, Florida Statutes and therefore is open to public inspection by any person. Please contact the City Clerk's office at 407-599-3277 to discuss possible exemptions from disclosure.

Wayne E. Kalish

1701 Pine Ave
Winter Park, Florida 32789

(407) 808-9479
wkalish@waynekalishcfo.com

Hands-on Finance, Accounting and Reporting, Tax, Treasury, and Risk Management Executive with experience leading large and small public and privately-held company teams. Certified Public Accountant with a Masters in Business Administration, and Chief Accounting Officer experience

PROFESSIONAL HISTORY

WAYNE KALISH & ASSOCIATES, LLC

Winter Park, FL – March 2012 to Present

Contractor-based Chief Financial Officer and Controller Services Practice (www.waynekalishcfo.com)

Principal Shareholder

- Full service CFO and/or Controller on a time-sharing basis for multiple medium and small sized companies
- Focused on maximizing client profit margins. Strategies include 1) identifying and driving cost savings in areas that provide little or no benefit to customer and employee stakeholders, 2) reducing costs through process optimization 3) renegotiation of vendor contracts in excess of current market rates, and 4) identifying and driving profitable revenue growth opportunities, while transitioning away from lower profit activities
- Other services include Capital Financings, Financial Personnel Recruitment, and Insurance Optimization (through reductions in accidents leading to claims, and strategic placements and renewals)
- In conjunction with this sole practitioner practice, serve as a partner in a 10 partner financial consulting practice named Professional Management Company, LLC. Service offerings include Interim Financial and General Management, Financial Planning, Analysis and Forecasting, Treasury and Risk Management, Internal Controls, Mergers and Acquisitions support, Financing assistance, Business Valuation, and Commercial Real Estate Management and Brokerage

RUBY TUESDAY, INC

Maryville, TN and Winter Park, FL – December 2016 to March 2018

Publicly-Traded Restaurant Company with approximately 600 Units. Went Private on December 21, 2017. Left Company after completing acquisition accounting to record monetization event

Corporate Controller and Chief Accounting Officer

- Led a team of 40 to 50 Shared Services staff (Accounting, Finance, Tax, Treasury, and Risk Management professionals)
- Focus was on profit improvement activities, identifying and driving cost savings in areas that provide little or no benefit to customers, employees, and shareholders
- Process improvement activities were successful in optimizing the productivity of a reduced staff count
- Developed and monitored Shared Services level administrative cost budgets
- Developed and monitored SOX 404 internal controls, and operational metrics and objectives

Key Achievements:

- In year one, reduced administrative costs by \$2.5 million, \$1.5 million of which will result in ongoing annual savings
- Staff reduced through strategic redeployments and forced attrition, from 50 to 40, over a 16-month period with no degradation to service levels
- Working with Executive team, improved business profitability to the point where this financially troubled company drew the interest of 20 plus potential acquirers. Business was ultimately sold to Private Equity firm that will continue to operate as a restaurant company, as opposed to breaking up and selling real estate

CONCORD MANAGEMENT, LIMITED

Maitland, FL – October 2010 to March 2012

Manages 32,000 affordable apartment home units in 9 States. Portfolio approximates \$2 billion

Executive Vice President and Chief Financial Officer

- Led a team of 65 Shared Services Accounting, Finance, Treasury, Risk Management, and Collections professionals

Key Achievements:

- Facilitated significant Cash Management cost reductions through banking renegotiations and increased use of technology
- Facilitated significant cost reductions by renegotiating Insurance, Advertising, Software, and other Operating-related vendor contracts
- Facilitated significant increase in Cable TV net profit and quality of offerings to residents through contract renegotiations. Also strengthened related operational controls
- Worked with multifunctional team to evaluate and implement a Captive Insurance infrastructure

TAVISTOCK CORPORATION

Windermere, FL - November 2007 to July 2010

Private global investment company with assets in industries including Private Residential and Resort Property, Master Planned Development, Manufacturing, Financial Services, Biotechnology, Retail, Energy Generation, and Restaurants. Portfolio exceeded \$3 billion

Senior Vice President, Accounting and Finance/Group Chief Financial Officer

- Guided financial operations for businesses in 10 countries, including investment performance monitoring and valuation
- Partnered with and supervised Human Resource and Information Technology teams

Key Achievements:

- Developed worldwide financial reporting package
- Established formal Investment purchase due diligence and authorization policies
- Facilitated the recovery of \$7 million in delinquent Notes Receivable previously deemed uncollectible
- Developed an Investment analysis tool to evaluate estimated liquidating payouts to multiple investor classes. Tool identified significant previously unknown disparities in favor of certain investor classes in long-held investments
- Developed a tool that converts the cost of worldwide Land assets to U.S. Dollar cost per acre, regardless of the currency and measurement basis (such as hectares or square meters) associated with each property. The result is a common metric that simplifies worldwide property comparisons
- Developed and monitored Business Unit level financial planning and analysis, including long range and annual business planning activities

DARDEN RESTAURANTS INC.

Orlando, FL - April 1995 to November 2007

Fortune 500 Restaurant Company with brands including Red Lobster, Olive Garden, and Long Horn Steakhouse

Vice President, Accounting and Corporate Planning and Analysis Shared Services - July 2004 to November 2007

- Led a team of 130 Accounting and Reporting, and Finance professionals
- Accounting and internal and external financial reporting including SEC compliance and registration statement filings, and financial communications to Stockholders
- Evaluation, implementation and communication of relevant technical GAAP Accounting issues
- Corporate level financial planning and analysis
- Developed and monitored short and long-term business forecasting and administrative budgeting
- Developed and monitored SOX 404 internal controls, and operational metrics and objectives

Key Achievements:

- Led an effort that saved \$1.5 million annually in redirected Payroll Costs by reducing the monthly financial close from an average of six to four days after month-end/year-end date
- Assisted in an effort that saved \$2 million annually by creating a centralized administrative svc. platform
- Positively impacted cash flow through identification of significant Income Tax deferral opportunities

Senior Director, Financial Planning and Analysis and Marketing Analysis for Olive Garden Operating Unit - from June 2002 to June 2004

- Financial analysis and reporting of Operating Unit performance, short and long-term business forecasting including annual business planning and capital asset budgeting

- Analysis measuring the effectiveness of Advertising spend

Previously Senior Director, Corporate Planning and Analysis, and Manager and Director, Corporate Reporting and Analysis – from April 1995 to June 2002

KPMG LLP

Big 4 Public Accounting firm

Orlando, FL - January 1984 to April 1995

Audit Senior Manager

Progressed to Audit Senior Manager with audit, financial reporting and business consulting responsibilities over a varied portfolio of clients. Industry groups represented, both public and privately-held companies, included Real Estate/Construction, Hospitality/Leisure, Securities Brokerage/Mutual Fund, Software Development, and Retail. Routinely taught continuing education technical Accounting topics at professional conferences

EDUCATION AND CERTIFICATION

Master of Business Administration (Graduated with Honors)

Roy E. Crummer Graduate School of Business at Rollins College, 2001

Bachelor of Science in Business Administration (concentration in Accounting),

University of Central Florida (UCF), 1984

Recipient of Alumni Association scholarship for academic excellence

Member of Omicron Delta Kappa and Beta Alpha Psi Honor Societies

Certified Public Accountant, licensed in the State of Florida since 1985

COMMUNITY SERVICE HISTORY

Recent and Ongoing Activities

- Worked with a team of business owners to construct deep-water wells for rural Costa Rican families
- Board and Executive Committee member, University of Central Florida Alumni Association
- Committee member, University of Central Florida Foundation Finance Committee
- Annual M&A Finance guest speaker at University of Central Florida and Rollins Crummer School
- Leadership Orlando Alumni, and ongoing participant

Past Activities

- Board member, Orange County Public Schools Foundation
- Member, Rollins Crummer School Board of Overseers
- Secretary, Boy Scout Troop 62 Leadership Committee (Father of an Eagle Scout)
- President, University of Central Florida School of Accounting Advisory Board
- Treasurer, University of Central Florida Sigma Alpha Epsilon Housing Corporation
- President and Board Chairman, The Center for Independent Living, a not-for-profit social services agency for the benefit of the physically handicapped
- Treasurer, HRDC, Inc., a not-for-profit housing provider for the physically handicapped
- President, Orlando Area Rotary Club. Paul Harris Fellow designation

INTERESTS

- Tennis
- Crossfit
- College Sports of all kinds
- Volunteer Mentor at Alma Mater's University of Central Florida and Rollins Crummer School of Business

Citizen Board Application

Profile

Tony

First Name

Grey

Middle Initial

Last Name

Suffix

greytony@msn.com

Email Address

Please note: *Physical address only – no P.O. Box.*

851 Miles Avenue

Home Address

Apt. 9

Suite or Apt

Winter Park

City

FL

State

32789

Postal Code

How long have you lived in Winter Park?

40 years

Home: (407) 421-5021

Primary Phone

Alternate Phone

Are you a City resident?☒ Yes ☐ No**Do you own property in the City?**☐ Yes ☒ No**Are you a registered voter?**☒ Yes ☐ No**Are you employed by the City?**☐ Yes ☒ No

Your Requested Boards (select 3)

Which Boards would you like to apply for?

Winter Park Police Officers' Pension Board: Submitted

Question applies to multiple boards

Please note: *One or more of the boards selected requires financial disclosure.***Please list all city boards for which you have attended a meeting.**

Are you currently serving on a City board?

☒ Yes ☐ No

If so, which one?

Police pension board

Have you previously served on a City board?

☒ Yes ☐ No

If so, which one(s)?

Fireman pension board

Why are you interested in serving on a City board?

To give back to the city

Do you have any potential conflicts of interest that may arise while serving on one of these boards?

☐ Yes ☒ No

If yes, please provide details:

Certain boards require members to file a Financial Disclosure Form annually. If appointed to one of these boards, would you be willing to comply with this requirement?

☒ Yes ☐ No

Education and Work Experience

Education Background

Bs in accounting

Current employment status: *

☒ Self-Employed

Employer

Job Title

Employer Address

Current Professional License/Certification/Registration

Please list any skills or work experience that you feel qualify you for appointment to the board(s) you selected.

Managed money for 30 years

Upload a Resume

Community Involvement

Please provide your community involvement

Past president of Boys town of central Florida, past president Menello Museum of Art, past VP of Osceola school foundation, past member of WP fireman pension board

Please provide any interests or experience that you feel would qualify you for appointment to the board(s) you selected.

Please provide any additional information about yourself that relates to the board(s) you have selected.

Acknowledgements:

I understand the responsibility associated with being a board member and I have adequate time to serve on a Board.

☒ Yes ☐ No

Disclosures

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Citizen Board Application

Profile

Tammie		Holiday	
First Name	Middle Initial	Last Name	Suffix

tammie.holiday@outlook.com

Email Address

Please note: Physical address only – no P.O. Box.

745 Margaret Square	
Home Address	Suite or Apt
Winter Park	FL
City	State
	32789
	Postal Code

How long have you lived in Winter Park?

8 years

Home: (321) 301-2627	
Primary Phone	Alternate Phone

Are you a City resident?

☒ Yes ☐ No

Do you own property in the City?

☐ Yes ☒ No

Are you a registered voter?

☒ Yes ☐ No

Are you employed by the City?

☐ Yes ☒ No

Your Requested Boards (select 3)

Which Boards would you like to apply for?

Winter Park Housing Authority Board: Submitted

Please list all city boards for which you have attended a meeting.

Are you currently serving on a City board?

☒ Yes ☐ No

If so, which one?

Winter Park Housing Authority Board

Have you previously served on a City board?

☐ Yes ☒ No

If so, which one(s)?

Why are you interested in serving on a City board?

Do you have any potential conflicts of interest that may arise while serving on one of these boards?

☐ Yes ☒ No

If yes, please provide details:

Certain boards require members to file a Financial Disclosure Form annually. If appointed to one of these boards, would you be willing to comply with this requirement?

☒ Yes ☐ No

Education and Work Experience

Education Background

Current employment status: *

☒ Retired

Employer

Job Title

Employer Address

Current Professional License/Certification/Registration

Please list any skills or work experience that you feel qualify you for appointment to the board(s) you selected.

Upload a Resume

Community Involvement

Please provide your community involvement

Please provide any interests or experience that you feel would qualify you for appointment to the board(s) you selected.

Please provide any additional information about yourself that relates to the board(s) you have selected.

Acknowledgements:

I understand the responsibility associated with being a board member and I have adequate time to serve on a Board.

☒ Yes ☐ No

Disclosures

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City Commission **agenda item**

item type Action Items Requiring Discussion	meeting date April 26, 2023
prepared by Randy Knight	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Discussion of allowing sale of 1925 Killarney Drive property.

motion / recommendation

Authorize City Attorney and City Manager to prepare documents that would allow the Foundation of Kiwanis Club of Greater Orlando-Winter Park, Inc. to sell the scout house property located and 1925 Killarney Drive and use the proceeds for the benefit of the Boy Scouts of America and/or Girl Scouts of America.

background

On December 17, 1951, the City of Winter Park conveyed the property at 1925 Killarney Drive to the Kiwanis Club of Winter Park. The sale contained a reversion clause that stated "the above-described property be used solely for the use of the Boy Scouts of America and the Girl Scouts of America, and their affiliated organizations; and should these condition be breached and the property at any time used for any other purpose, then the above-described property shall revert to the City of Winter Park, Florida, and the estate of the grantee be terminated."

The property contained a Boy Scout hut for several decades but was removed around 2007 after suffering hurricane damage. In 2019 the Kiwanis Club transferred the ownership of the property to its Foundation and recently approached Orange County, but the reversion clause is still in place.

The Property is located in unincorporated Orange County. Recently the Kiwanis Foundation referenced above approached Orange County about rebuilding a scout building, along with 9 parking spaces, on the property. At the hearing before the Orange County Board of Zoning Adjustment several neighbors, including some Winter Park residents, spoke against the proposal. The Board of Zoning Adjustment approved the proposal, and an impacted neighbor has now appealed. The appeal hearing is scheduled for May 23rd.

Mayor Anderson, some concerned neighbors and the city manager met with a representative of the Kiwanis Foundation to discuss concerns and options. The option of potentially selling the property at market value for a single-family house and having the proceeds be held by the Kiwanis Foundation for the benefit of Boy Scouts and Girl Scouts seemed to be an acceptable and win/win outcome for all concerned.

The Mayor and city manager met with the city attorney, and he expressed his opinion that the sale is an option and would not violate the intent of the reversion clause. The city manager authorized him to do title work on the property to make sure there is not something we are missing in the history of the property.

The Kiwanis representative met with his Board and stated that they are in favor of the sale.

Staff is recommending to the Commission that we allow the Kiwanis Foundation to sell the property and the proceeds be held in the Foundation for the benefit of the Boy Scouts and Girl Scouts as they deem appropriate. That the Commission direct the City Attorney to draft whatever documents we need to allow such a sale.

Staff will suggest to the appellant and Kiwanis Foundation that they request Orange County to continue the matter if we get close to the hearing but have not yet finalized the details of this transaction.

alternatives / other considerations

fiscal impact

None to the City.

ATTACHMENTS:

[1925 KILLARNEY DRIVE DEED OF CONVEYANCE \(002\).pdf](#)

ATTACHMENTS:

[1925 KILLARNEY DRIVE QUIT CLAIM DEED CITY TO KIWANIS FOUNDATION.pdf](#)

ATTACHMENTS:

[1925 KILLARNEY DRIVE REVERSION CLAUSE NOTICE \(002\).pdf](#)

JAN 7 1952

DEED BOOK 888 PAGE 329

297740

DEED OF CONVEYANCE

THIS DEED, Made this 17th day of December, A. D. 1951
BETWEEN CITY OF WINTER PARK, a municipal corporation, existing
under the laws of the State of Florida, in the County of Orange,
party of the first part, and KIWANIS CLUB OF WINTER PARK, FLORIDA,
of the County of Orange and State of Florida, party of the
second part, WITNESSETH, That the said party of the first part
for and in consideration of the sum of One Dollar, to it in
hand paid, the receipt whereof is hereby acknowledged, has
granted, bargained, sold, aliened, remised, released, conveyed
and confirmed, and by these presents doth grant, bargain, sell,
alien, remise, release, convey and confirm unto the said party
of the second part, and its successors and assigns forever,
that certain parcel of land lying and being in the County of
Orange, State of Florida, more particularly described as follows:

The SW $\frac{1}{4}$ of the SW $\frac{1}{4}$ of Section 1, Township
22 South, Range 29 East, less the West
300 feet thereof;

Upon the following conditions and reservations:
That the above described property be used by
the grantee solely for the use of the Boy
Scouts of America and the Girl Scouts of Amer-
ica, and their affiliated organizations; and
should these conditions be breached and the
property at any time used for any other pur-
pose, then the above described property shall
revert to the City of Winter Park, Florida,
and the estate of the grantee be terminated.



TOGETHER with all the tenements, hereditaments and appurtenances
with every privilege, right, title, interest and estate, reversion,
remainder and easement thereto belonging or in anywise

DEED BOOK 888 PAGE 330

STATE OF FLORIDA)

COUNTY OF ORANGE)

I HEREBY CERTIFY, that on this 17 day of December, 1951, before me personally appeared W. H. McCAULLY and W. G. HEEP, respectively Mayor-Commissioner and City Clerk of the City of Winter Park, a Florida municipal corporation, to me known to be the persons described in and who executed the foregoing conveyance to KIWANIS CLUB OF WINTER PARK, FLORIDA, and severally acknowledged the execution thereof to be their free act and deed as such officers, for the use and purposes there mentioned; and that they affixed thereto the official seal of said City, and the said instrument is the act and deed of said municipal corporation.

WITNESS my hand and official seal at Winter Park in the County and State aforesaid, this 17 day of December, 1951



Josephine B. Jacob
Notary Public, State of Florida at Large
My commission expires March 8, 1955.
Bonded by American Surety Co. of N. Y.

FILED IN THE OFFICE OF THE CLERK OF THE
CIRCUIT COURT OF ORANGE COUNTY, FLORIDA ON

JAN 2 1952

AT 10:00 O'CLOCK AM

DEED

CONSIDERATION \$10.00

Prepared by and return to:

Joseph Lenti II, Esq.

Lenti Law, P.A.

217 N. Westmonte Drive, Suite 1004

Altamonte Springs, FL 32714

Parcel ID No: 01-22-29-0000-00-001

DOC# 20220194705
03/25/2022 11:39:40 AM Page 1 of 1
Rec Fee: \$10.00
Deed Doc Tax: \$0.70
DOR Admin Fee: \$0.00
Intangible Tax: \$0.00
Mortgage Stamp: \$0.00
Phil Diamond, Comptroller
Orange County, FL
MB - Ret To: KIWANIS CLUB OF GREATER O


(Space Above This Line For Recording Data)

Quit Claim Deed

This Quit Claim Deed made this 20TH day of November 2019, between **Kiwanis Club of East Orange County, a Florida not for profit corporation**, whose post office address is 2304 Peartree Court, Orlando, FL 32807, Grantor, and **Foundation of Kiwanis Club of Greater Orlando-Winter Park, Inc., a Florida not for profit corporation**, whose post office address is 400 North New York Avenue, Ste. 106, Winter Park, FL 32789, grantee:

(Whenever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witneseth, that said grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, does hereby remise, release, and quitclaim to the said grantee, and grantee's heirs and assigns forever, all the right, title, interest, claim and demand which grantor has in and to the following described land, situate, lying and being in **Orange County, Florida**, to-wit:

The Southwest 1/4 of the Southwest 1/4 of Section 1, Township 22, South, Range 29 East, less the West 300 feet thereof and less the East 746.8 feet thereof, all lying and being in Orange County, Florida.

This deed was prepared without the benefit of a title search nor was any opinion of title rendered or requested

To Have and to Hold, the same together with all and singular the appurtenances thereto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of grantor, either in law or equity, for the use, benefit and profit of the said grantee forever.

In Witness Whereof, grantor has hereunto set grantor's hands and seals the day and year first above written.

Signed, sealed and delivered in our presence:

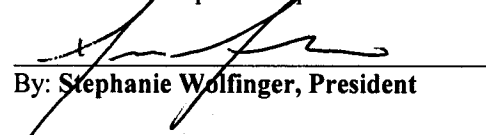


Witness Name: David Wolfpaw



Witness Name: Sanja Dizdarenc

Kiwanis Club of East Orange County, Florida
a Florida not for profit corporation


By: **Stephanie Wolfinger, President**

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 20TH day of November, 2019, by **Stephanie Wolfinger, President of Kiwanis Club of East Orange County, Florida**, a Florida not for profit corporation, who (☒) is personally known to me or (☐) has produced _____ as identification.

PREPARED BY AND RETURN TO:
Catherine D. Reischmann, Esq.
Brown, Garganese, Weiss & D'Agresta, P.A.
P.O. Box 2873
Orlando, FL 32802



NOTICE OF CLAIM

(Under Marketable Record Title Act of Florida, F.S. Chapter 712)

The **CITY OF WINTER PARK**, a Florida municipal corporation, ("Claimant") whose address is 401 Park Avenue South, Winter Park, FL 32789, files this notice of claim under the Marketable Record Title Act of Florida, F.S. Chapter 712, regarding the real property described below.

Claimant gives notice that Claimant has a claim affecting the following described property situated in Orange County, Florida:

The SW 1/4 of the SW 1/4 of Section 1, Township 22 South,
Range 29 East, less the West 300 feet thereof and less the East
746.8 feet thereof, all lying and being in Orange County, Florida.

The name and post office address of an owner, or the name and post office address of the person in whose name the property is assessed on the last completed tax assessment roll, are set forth below:

THE KIWANIS CLUB OF EAST ORANGE COUNTY, FLORIDA, INC.
P.O. Box 678432
Orlando, FL 32867-8432

And to:

5545 Benchmark Lane
Sanford, FL 32733

The nature, description, and extent of the claim are:

Condition and reservation that the above-described property be used solely for the use of the Boy Scouts of America and the Girl Scouts of America, and their affiliated organizations, and should these conditions be breached and the property at any time used for any other purpose, then the above-described property shall

revert to the City of Winter Park, Florida, and the estate of any party in the above-described property shall be terminated.

The claim is based on the following instruments:

- 1) Deed of Conveyance recorded January 7, 1952, in O.R. Book 888, Page 329-330, Public Records of Orange County, Florida.
- 2) Notice of Claim recorded December 7, 1981 in O.R. Book 3244, Page 106, Public Records of Orange County, Florida.

IN WITNESS WHEREOF, the City of Winter Park, Florida, has caused these presents to be signed in its name by its Mayor and its corporate seal to be affixed, and attested by its City Clerk this 12th day of September, 2011.

WITNESSES:

Michelle Bernstein
Michelle Bernstein
 (print)
Juanita Grant
JUANITA GRANT
 (print)

CITY OF WINTER PARK, FLORIDA

By: Kenneth W. Bradley
 Kenneth W. Bradley, Mayor

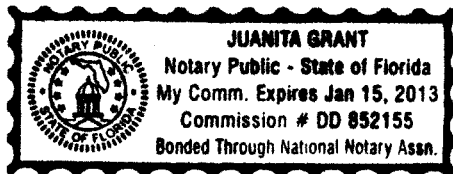
ATTEST:

By: Cynthia S. Bonham
 Cynthia S. Bonham, City Clerk

Date: 9-12-11

STATE OF FLORIDA
 COUNTY OF ORANGE

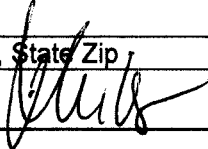
The foregoing instrument was acknowledged before me this 12th day of SEPTEMBER, 2011, by Kenneth W. Bradley, Mayor of the City of Winter Park, Florida, (check one) ☒ who is personally known to me or ☐ who produced _____ as identification.



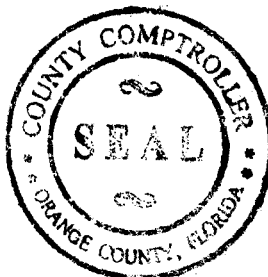
Juanita Grant
 Notary Public - State of Florida
 Print Name: JUANITA GRANT
 My Commission expires: JAN 15, 2013

I, MARTHA O. HAYNIE, County Comptroller in and for Orange County, Florida, DO HEREBY CERTIFY that I will notify the following of this document by mailing a copy of same by Certified Mail/Return Receipt Requested:

Name or Company:	KIWANIS CLUB OF EAST ORANGE COUNTY FLORIDA INC	KIWANIS CLUB OF EAST ORANGE COUNTY FLORIDA INC	
Mailing Address	PO BOX 678432	5545 BENCHMARK LANE	
City, State Zip	ORLANDO, FL 32867-8432	SANFORD, FL 32733	

By  Date: 9/21/2011

DEPUTY COMPTROLLER
Orlando, Orange County, FL





City Commission **agenda item**

item type Action Items Requiring Discussion	meeting date April 26, 2023
prepared by Jason Seeley	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Rollins College Softball Stadium Use Agreement and Construction Agreement

motion / recommendation

Approval of Use Agreement

Approval of Construction Agreement

background

In 2003 the City allowed for a section of, at the time Lake Island Park (MLK Park today), to be converted into a softball stadium with joint use between City and Rollins. The original operations/development agreement had never been revised over the past 20 years but intended use and operational terms had evolved.

In 2021, Rollins College approached the City regarding the ability to construct a small locker room space directly behind the home dugout. Commission approved the design with a requirement that the use agreement be revised to reflect current operational arrangement between City and Rollins.

Revised contract places operational costs on Rollins and upkeep of infrastructure responsibility of City. Original terms for termination of agreement will remain in place for the 11 years remaining and general use agreement for 25 years.

Per Parks and Recreation Advisory Board recommendation language was added to use agreement to ensure residents have a more transparent process to reserve/rent the softball stadium during month when Rollins team is not in season or training (Mid-May thru Early September) and language that ensures Rollins College continues to positively impact our residents through life-long learning opportunities, youth athletic and enrichment programs, and encouraging students and faculty to contribute to the City through volunteer efforts.

A construction agreement is also provided to cover the construction of the locker room.

As part of the approval, Commission required Rollins to add on-site parking equivalent to what is lost from structure footprint. Agreed upon parking addition is included in attachments. Rollins is considering reducing footprint of structure to not impact existing spots, but if that is not feasible Rollins will work with City on scheduling and exact location of replacement parking spaces.

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[Original Rollins College Stadium Agreement.pdf](#)

ATTACHMENTS:

[Softball_Fieldhouse_-_Proposed_Parking_Spaces PRAB.pdf](#)

ATTACHMENTS:

[Softball Fieldhouse Construction Agreement \(002\) - FINAL - clean.pdf](#)

ATTACHMENTS:

[Rollins Softball Field Use Agreement - FINAL revd 4-20-23 clean.pdf](#)

ROLLINS SOFTBALL FIELD



City of Winter Park
Parks and Recreation
Department

SOFTBALL FACILITY AGREEMENT

THIS SOFTBALL FACILITY AGREEMENT (the "Agreement") made this 22nd day of October, 2003, by and between CITY OF WINTER PARK, FLORIDA ("City"), a municipal corporation organized and existing under the laws of the State of Florida and ROLLINS COLLEGE, ("Rollins"), a Florida not for profit corporation, organized and existing under the laws of the State of Florida.

RECITALS:

A. The City is the owner of property located at Lake Island Park more particularly described in Exhibit "A" and depicted in Exhibit "B" attached hereto, which exhibits are by reference made a part hereof ("Property").

B. The City and Rollins desire to construct a softball field and related improvements ("Field") on that portion of the Property depicted on the survey attached hereto as Exhibit "B" for the mutual benefit of both parties and the Winter Park community.

C. The City and Rollins have agreed to share in the cost of the construction of the Field.

D. Upon completion of the Field, Rollins shall convey to the City its interest in the improvements constructed by Rollins and in return will be granted preferential use of the Field for the Rollins College Women's Softball Team pursuant to the terms set forth herein.

E. It is anticipated that the development of the Field will be done in stages as generally provided for in the Allocation and Cost Schedule ("Allocation Schedule") attached hereto as Exhibit "C" and by reference made a part hereof.

F. The City and Rollins have agreed to enter into this Agreement to set forth their understanding with respect to the following items:

NOW, THEREFORE, in consideration of Ten Dollars (\$10.00) each to the other in hand paid and other good and valuable consideration, the receipt and sufficiency whereof is hereby acknowledged, the parties hereby agree as follows:

1. **Recitals.**

The foregoing recitals are true and correct and are incorporated herein.

2. **City's Obligation.**

The City shall:

- a. Provide the Property for the construction of the Field.

- b. Prepare the Property for construction.
- c. Bring utilities to the Property.
- d. Construct the playing surface including, but not limited to the planting of all turf grass as reasonably necessary and appropriate for its intended use.
- e. Install the irrigation system.
- f. Install the lights for the Field.
- g. Install the permanent fencing surrounding the Field.
- h. Engineer and install a paved parking lot, including storm drainage requirements, in lieu of the gravel parking lot currently shown on the plans. The City shall provide labor, equipment, and engineering.

The estimated cost for the above items as set forth in the Allocation Schedule is \$237,500.00 ("City Cost"). Both parties acknowledge that the estimates set forth in Exhibit "C" are best estimates as of the date of this Agreement but that the individual line items may ultimately cost slightly more or less.

3. **Rollins' Obligation.**

Rollins shall:

- a. Prepare construction documents to be approved by both Rollins and the City, including, but not limited to, an appropriate landscape plan.
- b. In coordination with the City and or its contractor(s), obtain all necessary construction permits.
- c. Employ architectural and engineering professionals.
- d. Select the construction company to complete the improvements that will not be performed by the City.
- e. Construct the bleachers to include two hundred (200) bench seats with roof.
- f. Construct two (2) dugouts to accommodate twenty-five (25) people each with roof and front screen.
- g. Purchase and install a scoreboard per the approved plans.
- h. Install landscaping per the approved landscape plan.

- i. Install backstop screen per the approved plans.
- j. Install batting cages, bull pens and back stops to be located per the approved plans.
- k. Pay for the paving materials necessary to pave the parking lot (currently shown on the plans as a gravel parking lot).

The estimated cost for the above items as set forth in the Allocation Schedule is \$320,000.00 ("Rollins Cost").

4. Future Rights to Construct Additional Improvements.

Rollins shall have the right, at its sole cost and expense, to construct additional improvements to the Field as more particularly outlined in Exhibit " C". These additional improvements shall be done at the sole option of Rollins (subject however to the City approving the timing of such improvements so that the City can minimize disruption to other users of the facilities) and Rollins shall have no obligation to complete such additional improvements. Any improvements other than those set forth on Exhibit "C" that Rollins may propose in the future are subject to the review and approval of the City.

5. Rollins Conveyance to City.

Upon completion of the improvements listed in paragraph 3 above as detailed as Phase I on Exhibit " C", Rollins shall convey to the City by Special Warranty Bill of Sale, or otherwise, all of its right, title and interest in and to the improvements that it installed in connection with the construction of the Field, free and clear of all liens and encumbrances.

6. Rollins Right to Preferential Use.

In return for Rollins conveyance to the City as provided for in Section 5 above, Rollins shall be given a preferential right to use the Field during the following times ("Use Periods"):

- a. During the non-traditional women's softball season during the months of September and October in the Fall of each year; and
- b. During the traditional women's softball season commencing in January and going through May of each year.

The parties understand that the traditional and non-traditional Use Periods may change from time to time and Rollins shall have the right to adjust and modify the Use Periods, as reasonably necessary to accommodate its women's softball schedule. Rollins shall give the City as much notice in advance of adjustment or modification as reasonably possible in order to allow the City to find other facilities, if possible, for other users who have reserved the field. All such reservations by other users, however, shall contain a notice that they are subject to being bumped by Rollins.

During the Use Periods, Rollins shall have first priority on the use of the Field. During times when Rollins does not schedule the use of the Field, the Field shall be available for public use as regulated by the City. Use of the field, whether by Rollins or others, shall be subject to reasonable rules and regulations from time to time promulgated by the City including, but not necessarily limited to:

- (i). All users shall provide the City an insurance certificate demonstrating that the user has general liability insurance with minimum policy limits of \$1,000,000.00 for bodily injury and \$100,000.00 for property damage and \$2,000,000.00 general aggregate. Users shall also provide a certificate of insurance showing automobile liability insurance with a combined single limit of no less than \$1,000,000.00. The City of Winter Park shall be shown as an additional insured.
- (ii). Unless approved by City, fields shall only be used for their intended purpose, e.g., softball fields shall only be used for softball practice and softball games.
- (iii). All users shall utilize Parks and Recreation Department facilities in a safe manner, recognizing that certain risks are inherent in sporting activities.
- (iv). Users shall report any unsafe conditions to the City Parks and Recreation Department immediately upon discovery or as soon thereafter as possible and shall immediately discontinue use of any unsafe facility or area and take such other reasonable steps as are necessary to prevent injuries to participants and the public.
- (v). All users acknowledge that lightning strikes are an inherent risk in outside activities in Florida and must govern themselves accordingly.
- (vi). No alcoholic beverages shall be permitted on Parks and Recreation Department Facilities without prior approval of the City and all necessary permits.

7. Maintenance and Operational Costs of the Field.

- a. The City shall be responsible for all maintenance to the Field including, by way of illustration but not limitation, the maintenance of the turf grass and playing surface at City maintenance level one for premium playing fields and maintenance of all the infrastructure and above ground improvements.
- b. The City shall pay all reasonable operational costs relating to the Field, including by way of illustration but not limitation utilities such as water, sewer, electric and telephone service.

8. No Liens.

Rollins guarantees to the City that it shall pay for all work done by Rollins in connection with the construction of the Field and that it shall indemnify and hold harmless the City as to any liens that may be placed on the Property as a result of work done and performed by Rollins pursuant to this Agreement. Rollins will not permit any construction lien or liens to be placed upon the Property, and will promptly pay any construction lien that is filed on the Property or on improvements located thereon arising out of Rollins' obligation set forth in paragraph 3 above. The City's interest in the Property is not subject to construction liens for improvements made, or contracted for, by Rollins. Rollins must give written notification to all contractors making any improvements on the Property of this provision.

9. Payment of City Cost.

In order to expedite the construction and completion of the project, and recognizing that the City has not budgeted funds for the project in its 2003-2004 fiscal year, Rollins agrees to initially pay for the City Cost which shall be repaid to Rollins as follows:

- a. There shall be no interest charged by Rollins on the money advanced to pay the City Cost.
- b. The City Cost shall be paid by the City to Rollins in six (6) equal consecutive semi-annual payments commencing November 1, 2004 and semi-annually thereafter on the first day of each succeeding May and November with the entire unpaid City Cost to be due and payable on or before May 1, 2007 ("Final Maturity Date").

The City covenants to budget and appropriate, by amendment, if necessary, for lawfully available non-ad valorem funds in an amount sufficient to pay to Rollins the City Cost as set forth above. Such covenant and agreement on the part of the City to budget and appropriate such amounts of non-ad valorem funds is subject, however, in all respects to certain appropriation covenants contained in Section 166.241(3), Florida Statutes, as amended, and to the payment of services and programs which are for essential public purposes affecting the health, safety and welfare of the inhabitants of the City or which are legally mandated by applicable law. The agreement by the City to reimburse Rollins for the funds spent by Rollins for the City Cost shall not be secured in any manner or be deemed a revenue or other bond of the City, and Rollins shall never have the right to require or compel the levy of ad valorem taxes. The City's obligation shall not constitute a general obligation of the City nor shall it constitute a lien upon any property of the City.

10. Completion and Duration.

- a. The parties agree to diligently proceed to construct the Field in order that it will be completed and ready for play no later than February 1, 2004.

- b. This Agreement shall be perpetual and may only be terminated by written agreement between the City and Rollins, provided, however, that in the event the City elects to discontinue the use of the Property for park and recreation purposes in the future, Rollins shall have a right of first refusal to purchase the Property, for its then fair market value, less the remaining un-depreciated value of all improvements paid for by Rollins utilizing a straight line method of depreciation and a useful life of 30 years. In the event that Rollins elects not to purchase the Property, the City shall reimburse Rollins for the remaining un-depreciated value of such improvements (utilizing the same method of depreciation and useful life stated herein).

11. Effective Date.

This Agreement shall be effective as of the date of its execution by the last of the parties as evidenced by the date following the execution portion of this Agreement.

12. Subsequently Enacted State or Federal Law.

If state or federal laws are enacted after the execution of this Agreement, which are applicable to and preclude the parties compliance with the terms of this Agreement, this Agreement shall be modified or revoked as necessary to comply with the relevant state or federal laws.

13. Recording.

This Agreement shall be recorded among the Public Records of Orange County, Florida.

14. Successors and Assigns.

This Agreement and the terms and conditions thereof shall be binding upon and inure to the benefit of the City and Rollins and their respective successors in interest. The terms and conditions of this Agreement similarly shall be binding upon the Property and shall run with the title to the same.

15. Counterparts.

This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original but all of which shall constitute one and tile same agreement.

16. Modification Must Be In Writing.

No modification or termination of this Agreement shall be valid unless executed in writing and signed by the applicable duly authorized representative of City and Owner.

17. No Waiver.

No waiver of any provision of this Agreement shall be effective unless it is in writing and signed by the party against whom it is asserted, and any such written waiver shall only be applicable to the specific instance to which it relates and shall not be deemed to be a continuing or future waiver.

18. Captions and Section Heading.

Captions and Section Headings contained in this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope of intent of this Agreement nor the intent of any provision thereof.

19. Attorneys' Fees.

In the event of any dispute hereunder or of any action to interpret or enforce this Agreement, any provision hereof or any matter arising herefrom, each of the parties shall be responsible for their own attorneys' fees and costs.

20. Waiver of Strict Construction Against Drafting Party.

Should any provision of this Agreement be subject to judicial interpretation, it is agreed that the court interpreting or considering such provision not apply the presumption or rule of construction that the terms of this Agreement be more strictly construed against the party which itself or through its counsel or other legal agent prepared the same, as all parties hereto have participated in the preparation of the final form of this Agreement through review by their respective counsel and the negotiation of changes in language in any provision deemed unsuitable or inadequate as initially written, and, therefore, the application of such presumption or rule of construction would be inappropriate and contrary to the intent of the parties.

21. Interpretation.

In case any one or more of the provisions of this Agreement shall be invalid, illegal or unenforceable in any respect the validity of the remaining provisions shall be in no way affected, prejudiced or disturbed thereby. The use of any gender shall include all other genders. The singular shall include the plural and vice versa. Use of the words "herein," "hereof," "hereunder" and any other words of similar import refer to this Agreement as a whole and not to any particular article, section or sub-section of this Agreement unless specifically noted otherwise in this Agreement.

22. Governing Law.

This Agreement shall be deemed to be governed by, construed and enforced in accordance with the internal laws of the State of Florida. Venue shall be Orange County, Florida.

23. Third Parties.

This Agreement shall not be deemed to confer in favor of any third parties any rights whatsoever as third-party beneficiaries, the parties hereto intending by the provisions hereof to confer no such benefits or status.

24. Calculation of Time Periods.

Whenever this Agreement calls for or contemplates a period of time for the performance of any term, provision or condition of this Agreement, all of the days in such period of time shall be calculated consecutively without regard to whether any of the days falling in such period of time shall be a Saturday, Sunday or other non-business day; provided, however, if the last day of any such time period shall happen to fall on a Saturday, Sunday or other non-business day, the last day shall be extended to the next succeeding business day immediately thereafter occurring.

25. Notice.

Any written notice, demand or request that is required to be made under this Agreement shall be served in person, or by registered or certified mail, return receipt requested, or by express mail or similar reputable overnight courier service, addressed to the party to be served at the address set forth in the first paragraph hereof. The addresses stated herein may be changed as to the applicable party by providing the other party with notice of such address change in the manner provided in this paragraph. In the event that written notice, demand or request is made as provided in this paragraph, then in the event that such notice is returned to the sender by the United States Postal Service or other similar reputable overnight courier service because of insufficient address or because the party has moved or otherwise, other than for insufficient postage, such writing shall be deemed to have been received by the party to whom it was addressed on the date that such writing was initially placed in the United States Postal Service or reputable overnight courier service by the sender.

Copies of notices shall be sent to:

As to City: City of Winter Park
 Attention: City Manager
 401 Park Avenue South
 Winter Park, FL 32789

As to Rollins: Rollins College
 Attention: George H. Herbst, Vice President/Treasurer
 1000 Holt Avenue -2717
 Winter Park, Florida 32789

26. Waiver of Trial By Jury.

The City and Rollins intentionally waive the right either may have to a trial by jury in respect of any litigation based hereon, or arising out of, under or in connection with this Agreement and any agreement contemplated to be executed in conjunction herewith, or any course of conduct, course of dealing, statements (whether verbal or written) or actions of either party.

27. Force Majeure.

The parties shall use reasonable diligence to ultimately fulfill the intent of this Agreement but shall not be liable to each other, or their successors or assigns, for damages, costs, attorney's fees (including costs or attorney's fees on appeal) for breach of contract, or otherwise for failure, suspension, diminution, or other variations of services occasioned by any cause beyond the control and without the fault of the parties. Such causes may include but shall not be limited to, Acts of God, or of the public enemy, acts of other governments (including but not limited to obligations hereunder), fires, floods, epidemics, quarantines, restrictions, strikes, or failure or breakdown of transmission or other facilities. If any provision of this agreement cannot be performed due to any cause beyond the control and without the fault of the parties, then a suitable and equitable provision shall be substituted for the provision which cannot be performed in order to carry out so far as possible the intent and purpose of this Agreement and such non-performed provision.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day and year first above written.

**Signed, sealed and delivered
in the presence of:**

Wes Hamil
Print Name: Wes Hamil

Tania Haas
Print Name: Tania Haas

CITY OF WINTER PARK, FLORIDA

By:

John Eckbert
Mayor (VICE)

ATTEST:

Antonia Bonham
City Clerk

Date:

10-22-03

Seal

ROLLINS COLLEGE, a Florida not for profit corporation

Cindy G. Ligon
Print Name: CINDY G. LIGON

Sara Corbisiero
Print Name: Sara Corbisiero

By: George H. Herbst
GEORGE H. HERBST,
Vice President/Treasurer

Date: 10/21/03

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 22 day of October, 2003, by John Eckhart, Vice Mayor of the City of Winter Park, Florida, a municipal corporation organized and existing under the laws of the State of Florida corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ as identification.

Linda T. Seaman
(Signature of Notary Public)

LINDA T. SEAMAN
(Typed name of Notary Public)
Notary Public, State of Florida
My Commission Expires:

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 21st day of October, 2003, by GEORGE H. HERBST, as Vice President/Treasurer of ROLLINS COLLEGE, a Florida not for profit corporation, on behalf of the corporation. He is personally known to me or has produced _____ as identification.

Rosalind C. Beck
(Signature of Notary Public)

ROSALIND C. BECK
(Typed name of Notary Public)
Notary Public, State of Florida
My Commission Expires: 8/14/2006



Linda T. Seaman
MY COMMISSION # CC996506 EXPIRES
May 4, 2005
BONDED THRU TECO FAIN INSURANCE, INC

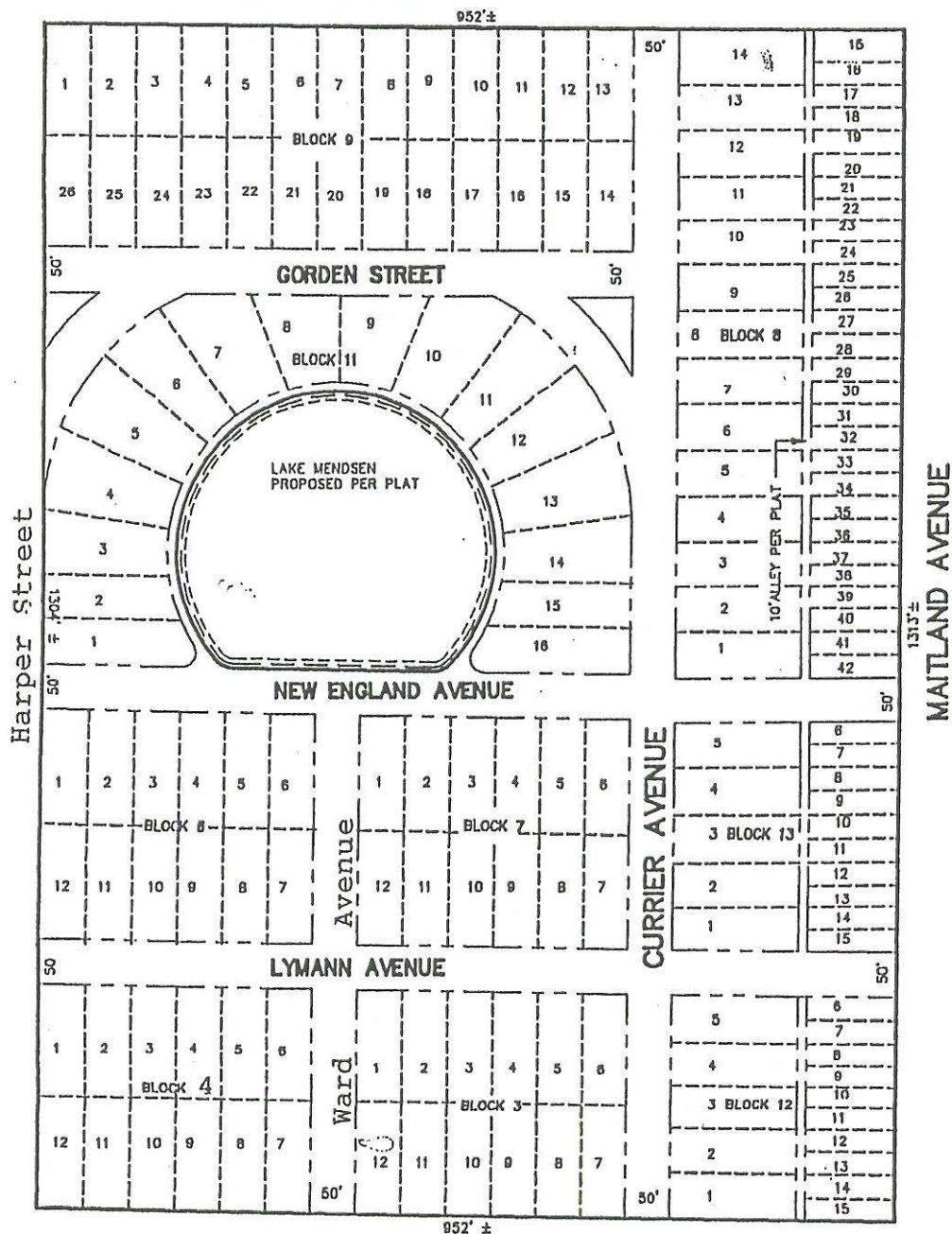
SKETCH OF DESCRIPTION

A PORTION OF LAKE ISLAND ESTATES, AS RECORDED IN PLAT BOOK M, PAGE 46 OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

ALL OF BLOCKS 3, 4, 6, 7, 8, 9, 11, 12 & 13, TOGETHER WITH THAT PORTION OF CURRIER AVENUE (A 50' WIDE PLATTED RIGHT-OF-WAY) BEING BOUNDED TO THE SOUTH BY THE EASTERLY EXTENSION OF THE SOUTHERLY LINE OF BLOCK 3, AND BOUNDED TO THE NORTH BY THE EASTERLY EXTENSION OF THE NORTH LINE OF SAID BLOCK 9 AND THAT PORTION OF GORDON STREET (A 50' WIDE PLATTED RIGHT-OF-WAY) BEING BOUNDED TO THE WEST BY THE SOUTHERLY EXTENSION OF THE WESTERLY LINE OF BLOCK 9 AND BOUNDED TO THE EAST BY THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID BLOCK 9, AND THAT PORTION OF NEW ENGLAND AVENUE (A 50' WIDE PLATTED RIGHT-OF-WAY) BEING BOUNDED TO THE EAST BY THE SOUTHERLY EXTENSION OF THE EASTERLY LINE OF SAID BLOCK 11 AND BOUNDED TO THE WEST BY THE SOUTHERLY EXTENSION OF THE WESTERLY LINE OF SAID BLOCK 11 AND THAT PORTION OF LYMAN AVENUE (A 50' WIDE PLATTED RIGHT-OF-WAY) BEING BOUNDED TO THE EAST BY THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID BLOCK 7 AND BOUNDED TO THE WEST BY THE SOUTHERLY EXTENSION OF THE WESTERLY LINE OF SAID BLOCK 6 AND THAT PORTION OF WARD AVENUE (A 50' WIDE PLATTED RIGHT-OF-WAY) BEING BOUNDED TO THE SOUTH BY THE EASTERLY EXTENSION OF THE SOUTH LINE OF SAID BLOCK 4 AND BOUNDED TO THE NORTH BY THE EASTERLY EXTENSION OF THE NORTH LINE OF SAID BLOCK 6

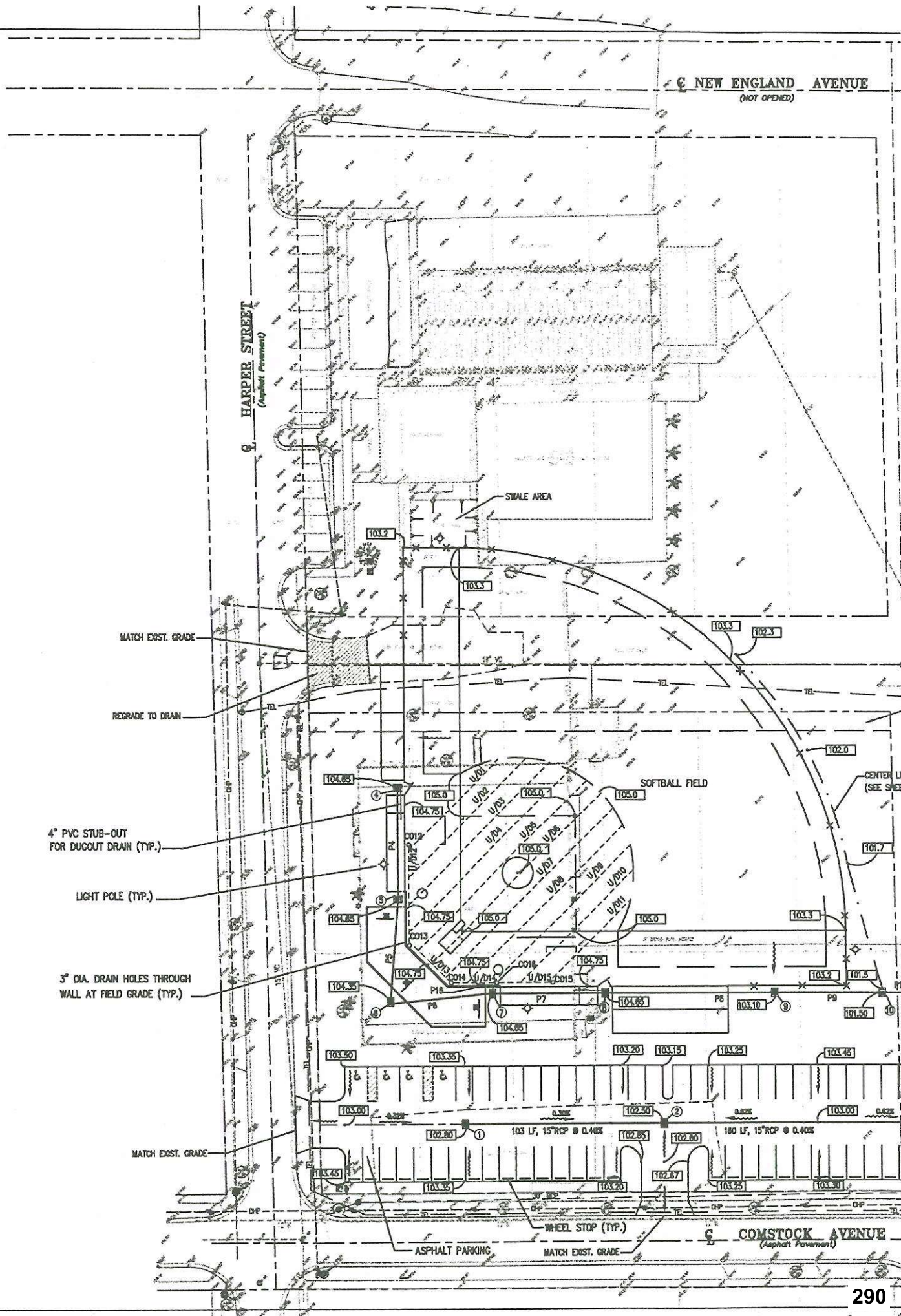
MORSE BOULEVARD



REMAINDER OF LAKE ISLAND ESTATES PLAT BOOK M PAGE 95

Comstock Avenue

REMAINDER OF LAKE ISLAND ESTATES PLAT BOOK M PAGE 95



LAKE ISLAND SOFTBALL FIELD

Phase I

200 Foot Field 31415 sq. ft.

Rollins

City WP

Field		\$150,000.00
Turf		
Irrigation		
Temp Fence for 200' Field		
Lights for Field		\$ 75,000.00
Fencing		12,500.00
Bleachers	\$200,000.00	
200 Bench seats		
No Roof		
Media Area		
Dugouts (for 25 people)	\$ 35,000.00	
No restrooms		
W/roof and front screen		
Scoreboard	\$ 15,000.00	
Landscape	25,000.00	
Demo (& Relocate backflow)	5,000.00	
Backstop Screen	5,000.00	
Batting Cages/Bull pens/back stops	20,000.00	
Parking	<u>15,000.00</u>	

Total Phase I	\$320,000.00	\$237,500.00
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Phase II

Public Restrooms/Concession/Storage	\$175,000.00
Add Restrooms to Dugouts	25,000.00
Roof over bleachers	<u>50,000.00</u>

Total Phase II	\$250,000.00
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Phase III

Team rooms	\$125,000.00
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Grand Total	\$695,000.00	\$237,500.00
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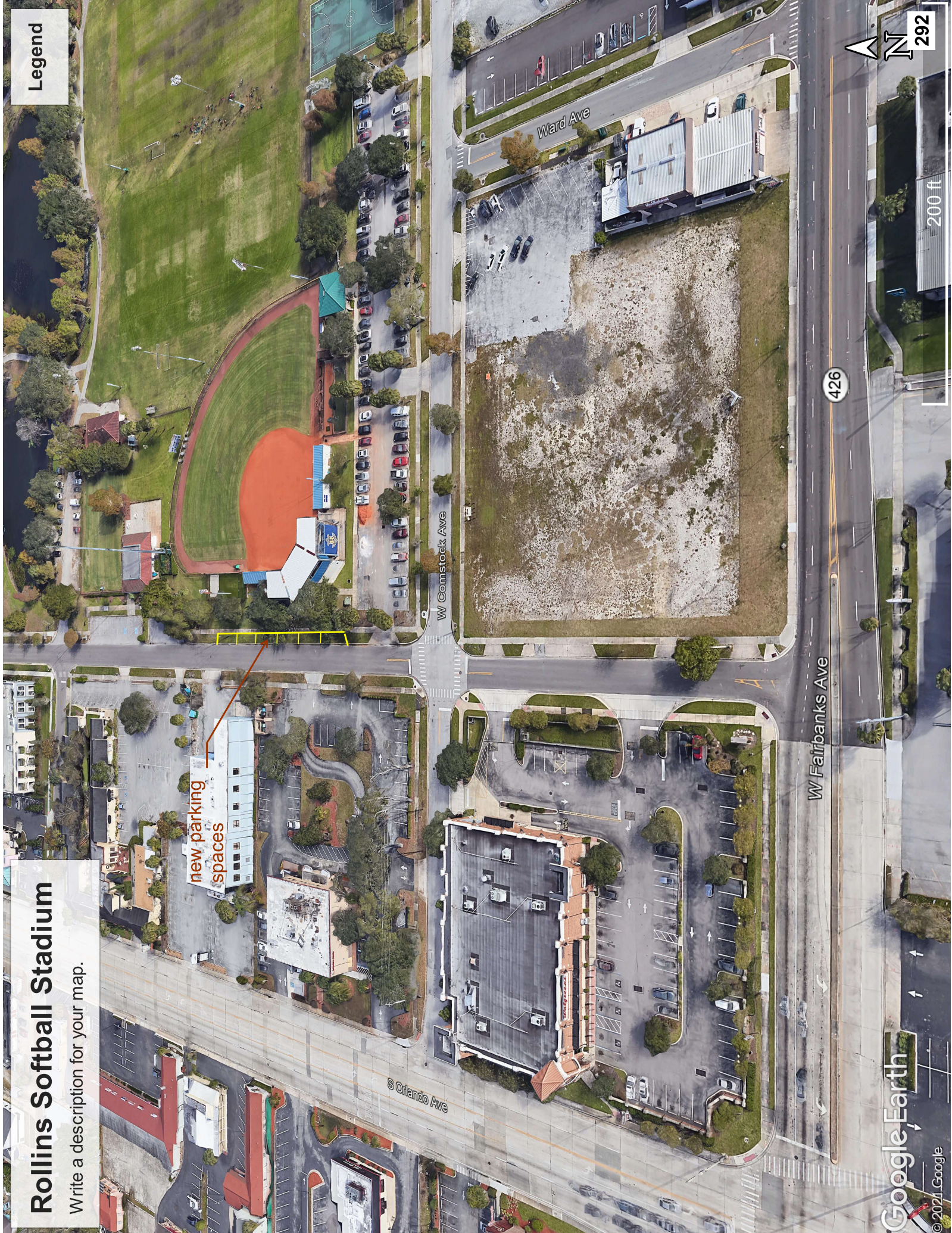
EXHIBIT "C"

Rollins Softball Stadium

Write a description for your map.

Legend

new parking
spaces



CONSTRUCTION AGREEMENT FOR SOFTBALL FACILITY FIELDHOUSE

THIS CONSTRUCTION AGREEMENT FOR SOFTBALL FACILITY FIELDHOUSE (the "Agreement") made this ____ day of _____, 2023, by and between CITY OF WINTER PARK, FLORIDA ("City"), a municipal corporation organized and existing under the laws of the State of Florida and ROLLINS COLLEGE, ("Rollins"), a Florida not for profit corporation, organized and existing under the laws of the State of Florida.

RECITALS:

A. The City is the owner of property located at Lake Island Park more particularly depicted in Exhibit "A" attached hereto, which exhibit is by reference made a part hereof ("Property").

B. The City and Rollins previously paid for the construction of a softball field and related improvements (the "Field") on that portion of the Property indicated in the black, square box on the map attached hereto as Exhibit "B" for the mutual benefit of both parties and the Winter Park community.

C. Rollins desires to construct a new fieldhouse facility and related improvements (the "Fieldhouse") on a portion of the Property as indicated in Exhibit "B."

D. Rollins has agreed to pay for the construction of the new Fieldhouse in exchange for preferential use rights to be granted by the City to Rollins under a separate Use Agreement between the City and Rollins for the Field (the "Use Agreement").

E. Upon completion of the Fieldhouse, Rollins shall convey to the City its interest in the improvements constructed by Rollins and in return will be granted preferential use of the Fieldhouse for the Rollins College Women's Softball Team pursuant to the terms set forth in the Use Agreement.

F. The City and Rollins have agreed to enter into this Agreement to set forth their understanding with respect to the following items:

NOW, THEREFORE, in consideration of Ten Dollars (\$10.00) each to the other in hand paid and other good and valuable consideration, the receipt and sufficiency whereof is hereby acknowledged, the parties hereby agree as follows:

1. Recitals.

The foregoing Recitals are true and correct and are incorporated herein.

2. City's Obligation.

The City shall:

- a. Provide and make available the Property for the construction of the Fieldhouse.
- b. Provide reasonable access to Rollins' selected contractor for the purpose of staging materials and equipment on the Property related to the construction of the Fieldhouse.

3. Rollins' Obligation.

Rollins shall:

- a. Prepare construction documents to be approved by both Rollins and the City, including, but not limited to, an appropriate landscape plan.
- b. In coordination with the City and or its contractor(s), obtain all necessary construction permits.
- c. Employ architectural and engineering professionals.
- d. Select the construction company to construct the Fieldhouse.
- e. Administer the performance of its selected contractor while constructing the Fieldhouse.
- f. Install landscaping per the approved landscape plan.

4. Future Rights to Construct Additional Improvements.

Rollins shall have the right, at its sole cost and expense, to construct additional improvements to the Property as more particularly outlined in Exhibit "C". These additional improvements may be done at the sole option of Rollins (subject, however, to the City approving the timing of such improvements so that the City can minimize disruption to other users of the facilities), and Rollins will have no obligation to complete such additional improvements. Any improvements other than those set forth on Exhibit "C" that Rollins may propose in the future are subject to the review and approval of the City.

5. Rollins Conveyance to City.

Upon completion of the Fieldhouse pursuant to construction documents reviewed and approved by the City, Rollins shall convey to the City by Special Warranty Bill of Sale, or otherwise, all of its right, title, and interest in and to the Fieldhouse improvements that it has constructed on the Property, free and clear of all liens and encumbrances.

6. No Liens.

Rollins guarantees to the City that Rollins shall pay for all work done by Rollins in connection with the construction of the Fieldhouse and that it shall indemnify, defend, and hold harmless the City as to any liens that may be placed on the Property as a result of work done and performed by or on behalf of Rollins pursuant to this Agreement. Rollins will not permit any construction or mechanic's lien or liens to be placed upon the Property, and will promptly pay or bond off pursuant to Fla. Stat. s. 713.24 any construction lien that is filed on the Property or on improvements located thereon arising out of Rollins' obligation set forth in paragraph 3 above. The City's interest in the Property is not subject to construction liens for improvements made, or contracted for, by Rollins. Rollins must give written notification to all contractors making any improvements on the Property of this provision.

7. Completion.

- a. Rollins agrees to diligently proceed to obtain necessary permitting and construct the Fieldhouse so that that the Fieldhouse will be completed and ready for use no later than eighteen (18) months after the Effective Date of this Agreement.

8. Effective Date.

This Agreement will become effective as of the date of its execution by the last of the parties as evidenced by the date following the execution portion of this Agreement.

9. Subsequently Enacted State or Federal Law.

If state or federal laws are enacted after the execution of this Agreement, which law(s) is/are applicable to and preclude the parties compliance with the terms of this Agreement, this Agreement will be modified or revoked as necessary to comply with such relevant state or federal laws.

10. Recording.

This Agreement may be recorded among the Public Records of Orange County, Florida.

11. Successors and Assigns.

This Agreement and the terms and conditions thereof are binding upon and inure to the benefit of the City and Rollins and their respective successors in interest. The terms and conditions of this Agreement similarly will be binding upon the Property and run with the title to the same.

12. Counterparts.

This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which will constitute one and the same agreement.

13. Modification Must Be In Writing.

No modification or termination of this Agreement will be valid unless executed in writing and signed by the applicable duly authorized representative of City and Owner.

14. No Waiver.

No waiver of any provision of this Agreement will be effective unless it is in writing and signed by the party against whom it is asserted, and any such written waiver will be applicable only to the specific instance to which it relates and will not be deemed to be a continuing or future waiver.

15. Captions and Section Heading.

Captions and Section Headings contained in this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope of intent of this Agreement nor the intent of any provision thereof.

16. Attorneys' Fees.

In the event of any dispute hereunder or of any action to interpret or enforce this Agreement, any provision hereof or any matter arising herefrom, each of the parties shall be responsible for their own attorneys' fees and costs.

17. Waiver of Strict Construction Against Drafting Party.

If any provision of this Agreement becomes subject to judicial interpretation, it is agreed that the court interpreting or considering such provision will not apply the presumption or rule of construction that the terms of this Agreement be more strictly construed against the party which itself or through its counsel or other legal agent prepared the same, as all parties hereto have participated in the preparation of the final form of this Agreement through review by their respective counsel and the negotiation of changes in language in any provision deemed unsuitable or inadequate as initially written, and, therefore, the application of such presumption or rule of construction would be inappropriate and contrary to the intent of the parties.

18. Interpretation.

In case any one or more of the provisions of this Agreement are determined by a court of competent jurisdiction or mutual agreement of the parties to be invalid, illegal, or unenforceable in any respect, the validity of the remaining provisions shall be in no way affected, prejudiced, or disturbed thereby. The use of any gender shall include all other genders the singular shall include the plural and vice versa. Use of the words "herein," "hereof," "hereunder," and any other words of similar import refer to this Agreement as a whole and not to any particular article, section, or sub-section of this Agreement unless specifically noted otherwise in this Agreement.

19. Governing Law.

This Agreement will be governed by, construed, and enforced in accordance with the internal laws of the State of Florida. Venue for and jurisdiction over any cases or controversies arising from this Agreement will be Orange County, Florida, unless such is brought in federal court, in which case, venue for and jurisdiction over such case(s) will be the Florida Middle District, Orlando Division.

20. Third Parties.

This Agreement does not confer any rights upon or inure to the benefit of any third parties, the parties hereto intending by the provisions hereof to confer no such rights, benefits, or status.

21. Calculation of Time Periods.

Whenever this Agreement calls for or contemplates a period of time for the performance of any term, provision, or condition of this Agreement, all of the days in such period of time will be calculated consecutively without regard to whether any of the days falling in such period of time are a Saturday, Sunday, or other non-business day; provided, however, if the last day of any such time period falls on a Saturday, Sunday, or other non-business day, the last day will be extended to the next succeeding business day immediately thereafter occurring.

22. Notice.

Any written notice, demand, or request that is required to be made under this Agreement must be served in person, or by registered or certified mail, return receipt requested, or by express mail or similar reputable overnight courier service, addressed to the party to be served at the address set forth in the first paragraph hereof. The addresses stated herein may be changed as to the applicable party by providing the other party with notice of such address change in the manner provided in this paragraph. If that written notice, demand, or request is made as provided in this paragraph, then if such notice is returned to the sender by the United States Postal Service or other similar reputable overnight courier service because of insufficient address or because the party has moved or otherwise, other than for insufficient postage, such writing will be deemed to have been received by the party to whom it was addressed on the date

that such writing was initially placed in the United States Postal Service or reputable overnight courier service by the sender.

Copies of notices shall be sent to:

As to City: City of Winter Park
 Attention: City Manager
 401 Park Avenue South
 Winter Park, FL 32789

As to Rollins: Rollins College
 Attention: Ed Kania, Vice President/Treasurer
 1000 Holt Avenue -2717
 Winter Park, Florida 32789

23. Waiver of Trial By Jury.

The City and Rollins intentionally waive the right either may have to a trial by jury with respect to any litigation based hereon or arising out of, under, or in connection with this Agreement and any agreement contemplated to be executed in conjunction herewith, or any course of conduct, course of dealing, statements (whether verbal or written), or actions of either party.

24. Force Majeure.

The parties shall use reasonable diligence to ultimately fulfill the intent of this Agreement but will not be liable to each other or their successors or assigns for damages, costs, attorney's fees (including costs or attorney's fees on appeal) for breach of contract, or otherwise for failure, suspension, diminution, or other variations of services occasioned by any cause beyond the control and without the fault of the parties. Such causes may include but will not be limited to, Acts of God, or of the public enemy, acts of other governments (including but not limited to obligations hereunder), fires, floods, epidemics, pandemics, quarantines, restrictions, strikes, or failure or breakdown of transmission or other facilities. If any provision of this agreement cannot be performed due to any cause beyond the control and without the fault of the parties, then a suitable and equitable provision shall be substituted for the provision which cannot be performed in order to carry out so far as possible the intent and purpose of this Agreement and such non-performed provision.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day and year first above written.

Signed, sealed and delivered
in the presence of:

CITY OF WINTER PARK, FLORIDA

Print Name: _____

By: _____

Mayor

Print Name: _____

ATTEST:

City Clerk

Seal

Date: _____

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2023 by _____, Mayor of the City of Winter Park, Florida, a municipal corporation organized and existing under the laws of the State of Florida corporation, on behalf of the corporation. He/she is [] personally known to me or has [] produced _____ as identification.

(Signature of Notary Public)

(Typed name of Notary Public)
Notary Public, State of Florida

My Commission Expires:

**ROLLINS COLLEGE, a Florida
not for profit corporation**

Print Name: _____

Print Name: _____

By: _____

**ED KANIA,
Vice President/Treasurer**

Date: _____

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2023 by Ed Kania, Vice President/Treasurer of the ROLLINS COLLEGE, a Florida not for profit corporation, on behalf of the corporation. He/she is [] personally known to me or has [] produced _____ as identification.

(Signature of Notary Public)

(Typed name of Notary Public)
Notary Public, State of Florida

My Commission Expires:

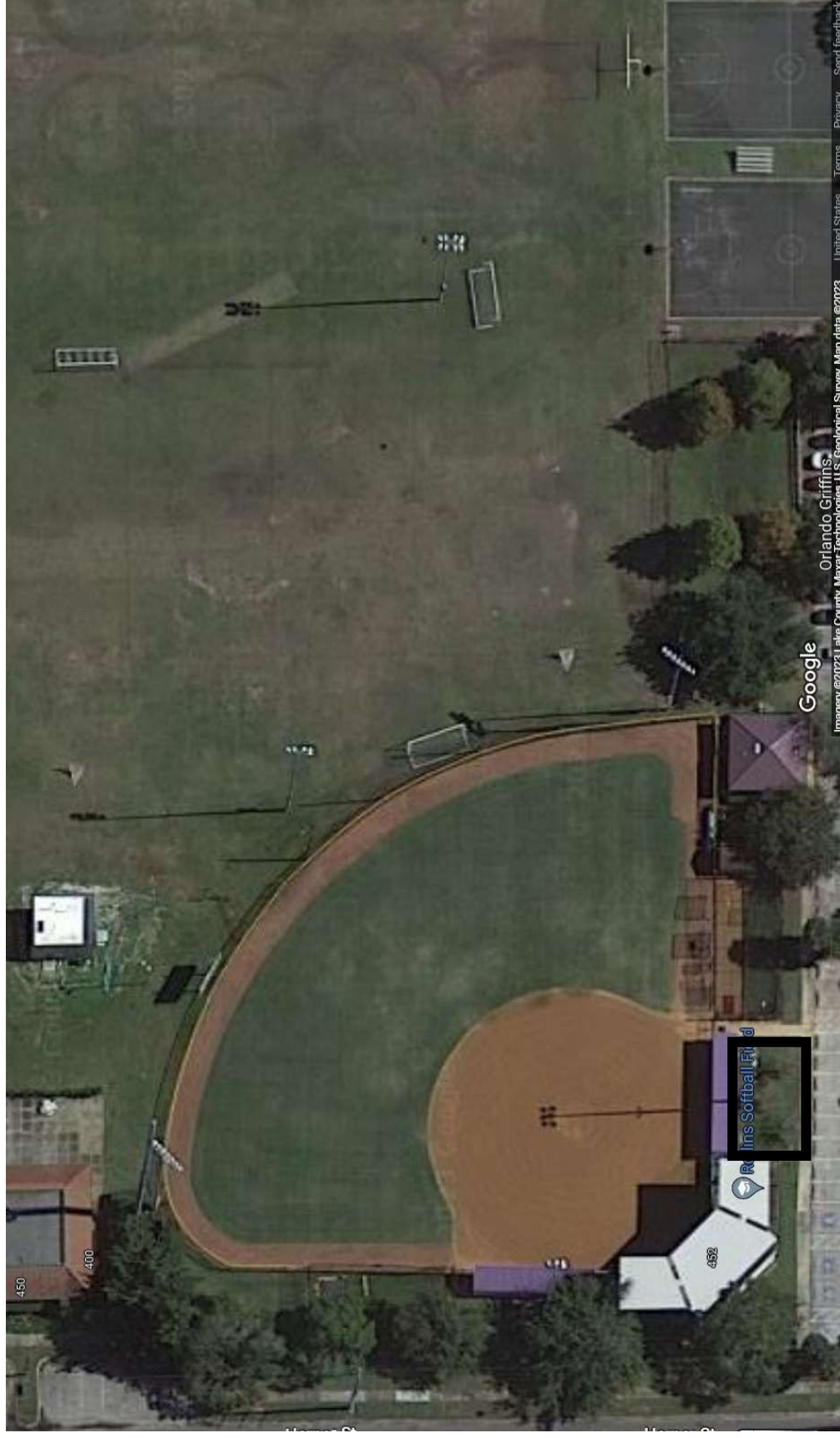
EXHIBIT "A"

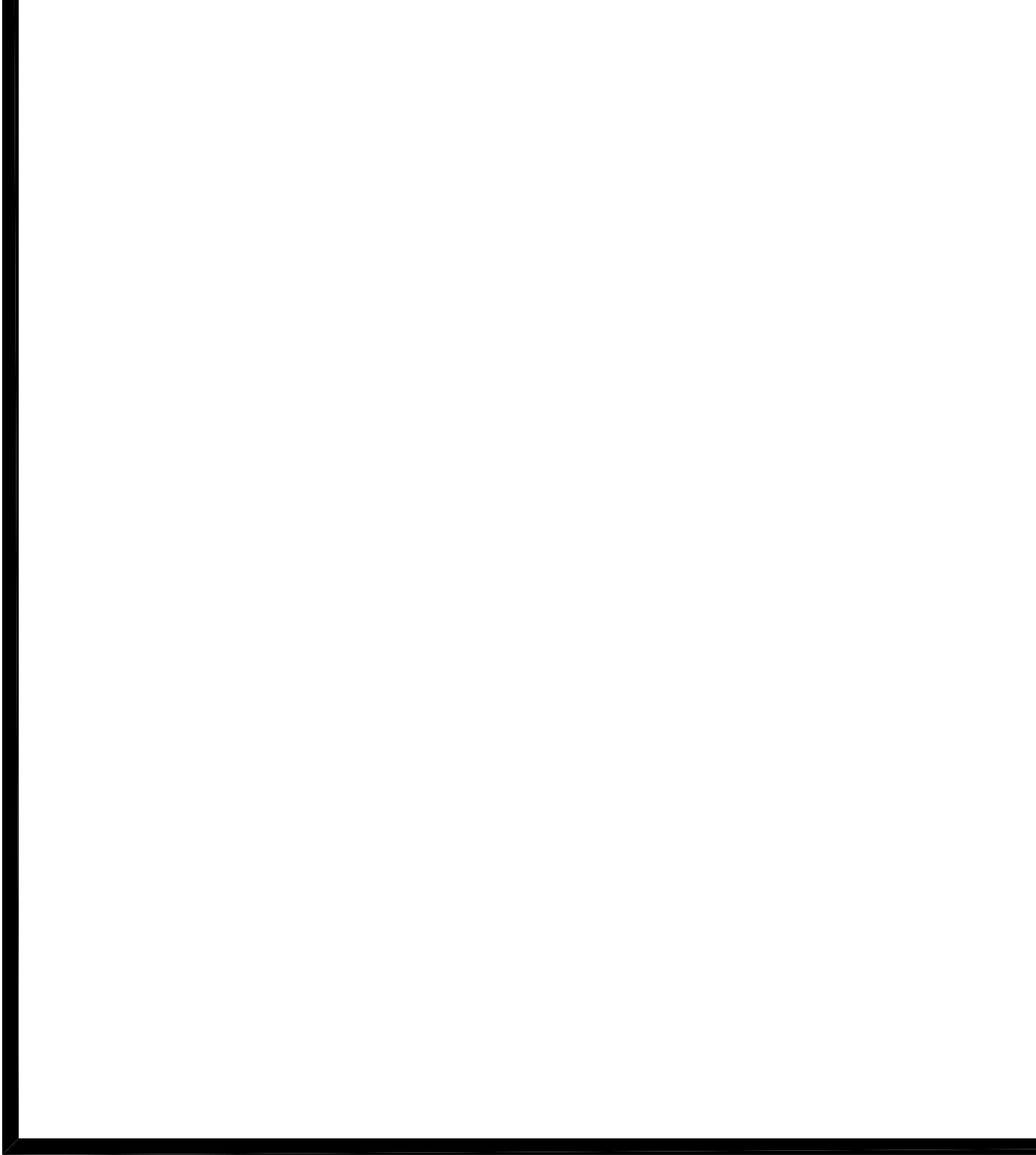
Rollins Softball Stadium @ MLK Jr Park



EXHIBIT “B”

Rollins Softball Proposed Dugout/Locker Room Expansion Site





EXISTING SIDEWALK TO REMAIN

EXIST. FENCE

EXIST. TO RE
DUGS. INTER

EXIST. REMA

EXIST. REMA



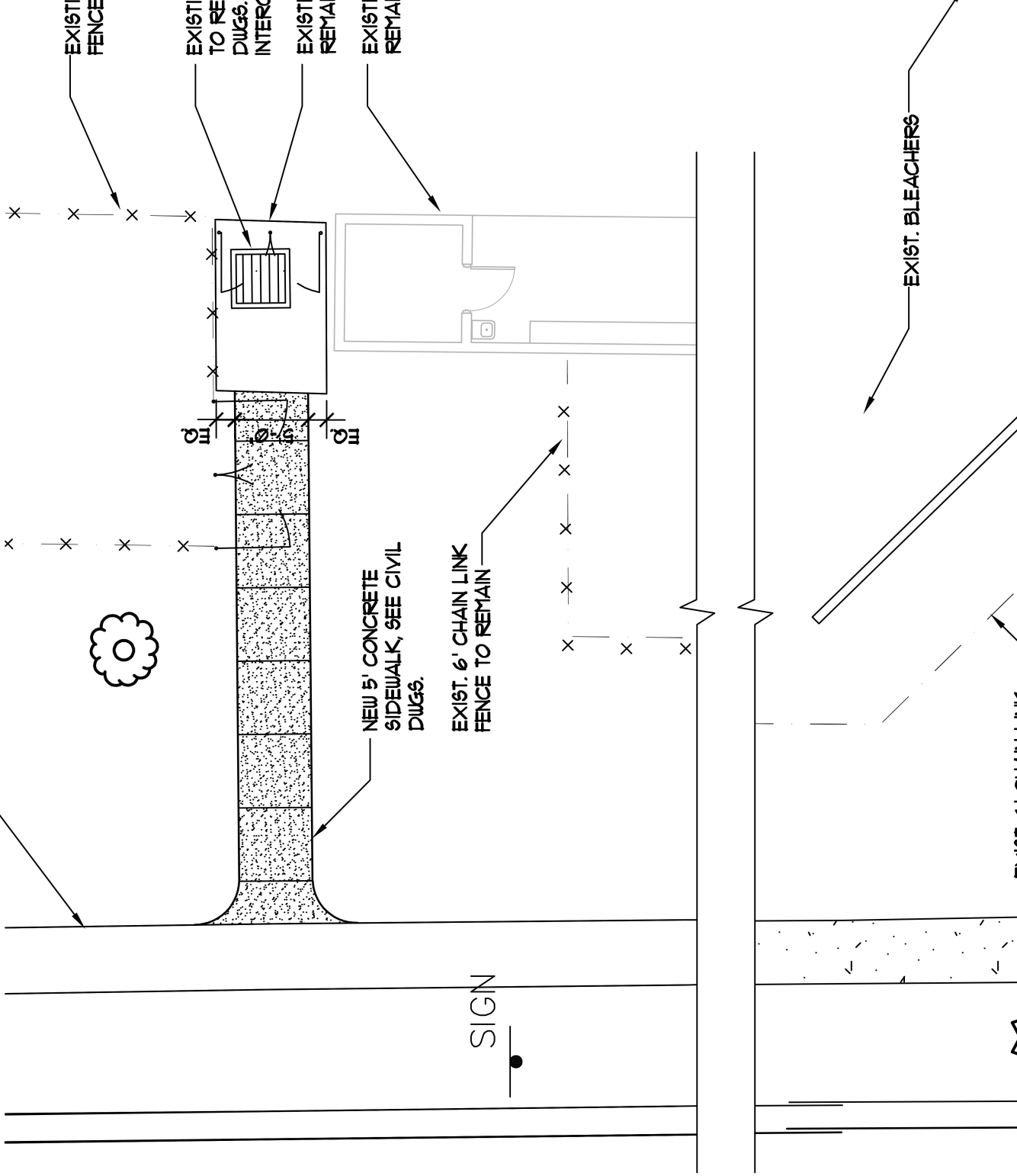
5'-0"

NEW 5' CONCRETE
SIDEWALK, SEE CIVIL
DUGS.

EXIST. 6' CHAIN LINK
FENCE TO REMAIN

SIGN

EXIST. BLEACHERS



PROJECT DESCRIPTION

PROJECT IS A SINGLE-STORY LOCKER ROOM FACILITY OF 1050 SF FOR ROLLINS COLLEGE SOFTBALL TEAM. THE NEW STRUCTURE IS MASONRY BEARING WALLS WITH A STEEL ROOF STRUCTURE. TYPICAL INTERIOR FINISHES: FLOORS - RUBBER TILE FLOORING AND PORCELAIN TILE, WALLS - PAINTED GYPSUM BOARD, CEILINGS - T&G WOOD, ACOUSTICAL TILE AND PAINTED GYPSUM BOARD.

CODE ANALYSIS

CODES IN EFFECT

FLORIDA BUILDING CODES 2020, 7th EDITION
FLORIDA FIRE PREVENTION CODE, 7th EDITION
NFPA 1 & 101 (Life Safety Code) 2020 with FLORIDA AMENDMENTS
NATIONAL ELECTRIC CODE 2017
NFPA 10, 2020
NFPA 12, 2020
NFPA 13, 2020
Applicable State, Federal and Local Codes and Regulations

SUBJECT	REFERENCE - APPLICATION	PROVIDED
OCCUPANCY	SECTION 304.1 - BUSINESS	GROUP B
CONSTRUCTION TYPE	TABLE 601 - TYPE V B	TYPE V B
ALLOWABLE BUILDING AREA MAX (per floor)	TABLE 506.2 - BUSINESS - 9000 SF PER FLOOR	1050 SF
AUTOMATIC SPRINKLER	NOT REQUIRED -	UNSPRINKLERED
HEIGHT MAX	TABLE 504.3a - 40 FT	18 FT
EXITS REQUIRED	TABLE 1006.2.1 - 1 - 49 = 1	1
EXIT TRAVEL DISTANCE MAX	TABLE 1017.2 - BUSINESS - 200 FT (UNSPRK)	48 FT
EXIT DEAD END LIMIT	CHAPTER 1018.4, EXCP 2 - 50 FT	



WOOD PLASTIC COMPOSITE
SIDING - FIBERON 'WILDWOOD'
OR APPROVED EQUAL
BACKLIT ACRYLIC
LETTERS

Rollins

ELEV 111'-4"
TOP OF CMU

ELEV 100'-0" (ASSUMED)
TOP OF SLAB

GENERAL NOTES

1. ALL DIMENSIONS ARE TO EDGE OF PAVEMENT UNLESS OTHERWISE SHOWN ON PLANS.
2. CONTRACTOR SHALL NOT SCALE PLAN, BUT SHALL REFER TO BOUNDARY AND TOPOGRAPHIC SURVEY FOR ALL HORIZONTAL LINE DIMENSIONS.
3. THE CONTRACTOR SHALL NOTIFY THE ENGINEER AND APPROPRIATE AGENCIES AT LEAST 3 WORKING DAYS PRIOR TO CONSTRUCTION AND SUPPLY THEM WITH THE CONTRACTOR'S NAME, STARTING DATE, PROJECTED CONSTRUCTION SCHEDULE, ALL REQUIRED SHOP DRAWINGS AND OTHER INFORMATION AS REQUIRED. ANY WORK PERFORMED PRIOR TO NOTIFYING THE ENGINEER MAY BE SUBJECT TO REMOVAL AND REPLACEMENT AT THE CONTRACTOR'S EXPENSE
4. THE CONTRACTOR SHALL COORDINATE AND SCHEDULE HIS ACTIVITIES, AS NECESSARY, TO INTERFACE SMOOTHLY WITH WORK BEING PERFORMED ON SITE BY OTHER CONTRACTORS AND UTILITY COMPANIES.
5. THE CONTRACTOR SHALL CHECK PLANS FOR CONFLICTS AND DISCREPANCIES PRIOR TO CONSTRUCTION AND SHALL NOTIFY THE ENGINEER OF ANY CONFLICT BEFORE PERFORMING ANY WORK IN THE AFFECTED AREA.
6. THE CONTRACTOR IS RESPONSIBLE FOR REPAIRING ANY DAMAGE TO EXISTING FACILITIES, ABOVE OR BELOW GROUND THAT MAY OCCUR AS A RESULT OF THE WORK PERFORMED BY THE CONTRACTOR CALLED FOR IN THIS CONTRACT.
7. ALL SPECIFICATIONS AND DOCUMENTS REFERRED TO SHALL BE OF LATEST REVISION.

8. ALL WORK PERFORMED SHALL COMPLY WITH THE REGULATIONS AND ORDINANCES OF THE VARIOUS GOVERNMENTAL AGENCIES HAVING JURISDICTION OVER THE WORK.

9. IT WILL BE THE RESPONSIBILITY OF THE CONTRACTOR TO ENSURE THAT ALL REQUIRED PERMITS ARE OBTAINED AND IN HAND BEFORE BEGINNING ANY CONSTRUCTION. NO CONSTRUCTION OR FABRICATION OF ANY ITEM SHALL BEGIN UNTIL THE CONTRACTOR HAS RECEIVED ALL PLANS AND ANY OTHER DOCUMENTATION FROM ALL OF THE PERMITTING AND REGULATORY AUTHORITIES. ANY PENALTIES, STOP WORK ORDERS OR ADDITIONAL WORK RESULTING FROM THE CONTRACTOR BEING IN VIOLATION OF THE REQUIREMENTS ABOVE SHALL BE FULLY BORNE BY THE

20. HANDICAP RAMPS SHALL BE PROVIDED AT ALL INTERSECTIONS AND BE IN ACCORDANCE WITH STATE REGULATIONS FOR HANDICAP ACCESSIBILITY.

21. ALL PROPOSED IMPROVEMENTS WITHIN THE ROAD RIGHT-OF-WAY WILL BE DEDICATED TO THE AGENCY HAVING JURISDICTION FOR PUBLIC USE.

22. CONSTRUCTION OBSERVATION WILL BE PROVIDED BY THE ENGINEER OF RECORD. THE CONTRACTOR SHALL NOTIFY THE ENGINEER AT LEAST 48 HOURS PRIOR TO BEGINNING CONSTRUCTION.

23 ALL SIDEWALKS SHALL BE HANDICAPPED ACCESSIBLE UNLESS OTHERWISE SHOWN.

SIDEWALK REQUIREMENTS-

- THE SIDEWALK CROSS SLOPE SHALL NOT EXCEED 2%.
- IF THE LONGITUDINAL SLOPE OF THE SIDEWALK EXCEEDS 1:20 (5%), IT IS CONSIDERED A RAMP AND A LEVEL LANDING MUST BE PROVIDED FOR EVERY 30-IN CHANGE IN ELEVATION AND IN SUCH CASES HANDRAILS MAY BE REQUIRED.

SIDEWALK CURB RAMP REQUIREMENTS-

- A LANDING MUST BE PROVIDED AT THE TOP OF RAMP WITH SLOPE THAT DOES NOT EXCEED 2% IN ANY DIRECTION.
- THE CROSS SLOPE MUST NOT EXCEED 2%.
- THE LONGITUDINAL SLOPE MUST NOT EXCEED 1:12.
- THE RAMP SHALL HAVE A DETECTABLE WARNING SURFACE THAT SPANS THE FULL WIDTH OF THE DROP/FLUSH CURB.

24. PARKING BAYS MEASUREMENT (I.E. "10 SPACES @ 9'-90-FT) IS FROM FACE-OF-CURB TO FACE-OF-CURB.

UTILITY COORDINATION NOTE

1. EXIST. UTILITY INFORMATION SHOWN ACCORDING TO TOPOGRAPHIC AND UTILITY LOCATION SURVEY BY MICHAEL RUDD AND ASSOCIATES, LLC (JOB No. R99-195), DATED 8/26/2021).

2. CONTRACTOR SHALL VERIFY EXIST. UTILITY SIZES AND LOCATIONS PRIOR TO BIDDING AND CONSTRUCTION.

3. CONTRACTOR SHALL USE EXTREME CAUTION WHILE PERFORMING CONSTRUCTION AROUND OVERHEAD POWER LINES AND EXIST UNDERGROUND UTILITIES

City of Winter Park – Amended and Restated Rollins Softball Stadium Agreement

THIS AMENDED AND RESTATED AGREEMENT is hereby made and entered into this ____
th day of _____, by and between the City of Winter Park, a municipal corporation
with its principal offices located at 401 South Winter Park Avenue, Winter Park, Florida, (the
“City”) and Rollins College, a Florida Not for Profit Corporation, with its principal address located
at 1000 Holt Avenue, Winter Park, FL, (the “College”).

WHEREAS, the City owns and operates the facility and grounds known as the Rollins
Softball Stadium, located at 425 Harper Street, Winter Park, Florida (the “Stadium”);

WHEREAS, the Stadium is located at the southwest corner of the City’s Martin Luther
King, Jr. Park, which park is located at 1050 West Morse Boulevard, Winter Park, Florida (the
“Park”);

WHEREAS, since 2004, the College has used the Stadium to host softball games and other
collegiate events pursuant to that certain Softball Facility Agreement dated October 22, 2003
(“Facility Agreement”);

WHEREAS, pursuant to paragraph 10(b) of the Facility Agreement, the Facility Agreement
is perpetual and may be terminated only by written agreement between the City and the College;

WHEREAS, this Agreement supersedes and replaces the Facility Agreement;

WHEREAS, the City has traditionally allotted use of such Stadium so as to accommodate
the College’s softball schedule(s) and other events;

WHEREAS, the City would like to continue to allow the College to continue to use the
Stadium pursuant to the terms and conditions set forth herein; and

WHEREAS, the College would like to continue using the Stadium pursuant to the terms
and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and provisions hereof, and
other good and valuable consideration, the receipt and sufficiency all of which are hereby
acknowledged, the parties desire to be legally bound by the terms and conditions of this
agreement as follows:

1.0 **Recitals.** The foregoing recitals are hereby incorporated herein in their entirety
by this reference.

2.0 **Term of Agreement.** This Agreement will be effective from date of execution by
both parties for a period of 25 years. This Agreement may only be terminated by written
Agreement between City and Rollins for a period of eleven (11) years from the date of execution

by both parties. Thereafter, the parties reserve the right to terminate without cause or penalty so far as each party provides the other party with a minimum of 1 year advance notice prior to termination.

3.0 The College's Use of the Stadium. The College is hereby provided a revocable license for management and priority use of the Stadium for softball events, practices, games, and other events and sporting activities. The Stadium, including its grounds, for which the College is granted access to and use of is depicted within the black square box indicated in **Exhibit A** to this Agreement, which is attached to and incorporated within this Agreement.

In using and managing the Stadium, the College shall develop and utilize a transparent process of sublicensing use of the Stadium to local youth and adult athletic programs ("Third Parties") at reasonable rates (collectively known as the "Process and Rates"). Such sublicensing must occur pursuant to the Process and Rates, which must be approved by the City in writing prior to its implementation. Pursuant to this Agreement, Rollins is granted the discretion to approve the use of the Stadium by Third Parties pursuant to the Process and Rates; however, any such Process and Rates may not unlawfully discriminate against any Third Parties or otherwise be conducted or implemented in violation of local, state, and federal civil rights laws. The College must act in good faith in sublicensing use of the Stadium to Third Parties to ensure appropriate shared use of the Stadium with the local community. Additionally, Rollins College will continue its longstanding commitment to being part of the Winter Park community through various youth athletic/enrichment programs, lifelong learning opportunities, and continuing to encourage student and faculty volunteer efforts within the City.

The College further agrees not to commit or suffer any waste of the Stadium or make any change in the use of the Stadium that will in any way increase the risk of fire or other hazard arising out of the College's operation or oversight of the Stadium, take any action that might invalidate or give cause for the cancelation of any insurance policies maintained in connection with the Stadium, or do or permit to be done anything to the Stadium that might in any way impair the value of the Stadium.

In addition to the foregoing, the College must provide the City with access to the Stadium at any time to perform inspections and maintenance of such on an as needed basis. The City shall endeavor to contact the College in advance of any maintenance or inspections to schedule such activities at a mutually agreeable time; however, the City reserves the right to enter the Stadium as may be necessary to mitigate or otherwise remedy structural or other issues that must be addressed on an emergency or exigent basis.

4.0 Maintenance and Improvements. The College is responsible for all operational and maintenance expenses and costs related to the use of the Stadium by the College, including any of its invitees or sublicensees. This includes maintenance of the field, payment of utility costs directly related to operation and use of the Stadium, and janitorial and daily maintenance of the Stadium, including its dugouts, spectator areas, and any other areas of the Stadium and grounds

used by the College. Cosmetic, aesthetic, and other improvements to the Stadium unrelated to the underlying infrastructure or safety of the Stadium are to be made pursuant to the sole expense of the College but must be pre-approved by the City prior to implementation. The College shall be solely responsible for all such costs in lieu of paying a user fee to the City for the use of the Stadium.

Regardless of the foregoing, the City is responsible for the maintenance of infrastructure, including the electrical, plumbing, and structural build of the Stadium. The City will further continue to be responsible for the daily maintenance and all associated upkeep of the public restroom located adjacent to the Stadium. Pursuant to the prior agreement between the parties for use of the Stadium, the expected useful life of the Stadium was 30 years, which will elapse on February 1, 2034 (*i.e.*, the 30th anniversary of the 2004 use agreement between the City and the College). Any maintenance or critical infrastructure items related to the stadium at, within, or beyond the 5 years preceding the end of such 30-year period will require approval and direction from City Commission as to whether further investment in the Stadium should be continued beyond the estimated useful life thereof.

5.0 Safety and Security. Rollins College is responsible for ensuring the safe and proper use of the facility and responsible for reporting any maintenance or safety issues to the City of Winter Park.

Rollins College is responsible for ensuring that clear policy and procedures for use are established and that all users of the stadium follow rules and regulations that allow for safe use of the facility and its amenities. Additionally, Rollins College will ensure proper staffing, oversight, and liability insurance is in place at all times when facility is in use.

Rollins College will not allow any use not directly related to the women's softball program without approval by City of Winter Park. In the event stadium is used for programming or instruction that involves minors, Rollins College is responsible for ensuring appropriate background screening has been conducted for any adults working directly with minors per state law.

6.0 Indemnification / Sovereign Immunity. The College agrees to indemnify, defend, and hold harmless the City, including its elected and appointed officials, officers, agents, and employees, from and against any and all liability, claims, demands, damages, and costs off every kind and nature, including attorney's fees at both the trial and appellate levels, and all court costs arising out of the College's use, occupation, or sublicensing of the Stadium or realty upon which the Stadium is located, including any injury to or death of the College's employees, agents, invitees, guests, spectators, students, or sublicensees, or resulting from the or resulting from the negligence, intentional torts, and criminal actions of the College, its agents, servants, employees, volunteers, members, guests, invitees, spectators, or students.

The College and the City acknowledge and agree that the College is solely responsible for the reasonable supervision, control, protection and safety of the College's agents, servants,

employees, volunteers, members, guests, students, spectators, invitees, and sublicensees. The College shall, upon request from the City, defend and satisfy any and all suits arising from the College's use of the Stadium. This paragraph and all indemnification and hold harmless provisions of this Agreement will survive the termination and expiration of this Agreement. Further, the City expressly retains all rights, benefits, and immunities of sovereign immunity in accordance with § 768.28, Florida Statutes. Regardless of anything set forth in any section or part of this Agreement to the contrary, nothing in this Agreement may be deemed as a waiver of sovereign immunity or the limits of liability of the City beyond any statutory limited waiver of immunity or limits of liability which may have been or may be adopted by the Florida Legislature, and the cap on the amount and liability of the City for damages, regardless of the number or nature of claims in tort, equity, or contract, may not exceed the dollar amount set by the legislature for tort. Nothing in this Agreement may inure to the benefit of any third party for the purpose of allowing any claim against the City, which claim would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

7.0 Insurance. The College shall, at its own cost and expense, keep in force during the term of this Agreement; insurance from an insurance company licensed in the State of Florida and rated "A", Class "X" or better by A.M. Best. The required insurance must be evidenced by a certificate of insurance, which must be submitted to and approved by the City prior to the effective date of this Agreement. The City must be provided with a thirty-day (30) notice in the event of cancellation, non-renewal or adverse change to any of the policies required hereunder. Such policies must be primary and not be additional to or contributing with any other insurance carried by or for the benefit of the City with any other insurance available to the City.

7.0.1. Commercial General Liability Policy. The College shall provide Comprehensive General Liability Insurance with a minimum limit of \$1,000,000.00 per occurrence, \$2,000,000.00 in the aggregate. Such policy may not allow the policy limits to be reduced by defense and claim expenses. The City of Winter Park must be listed as an additional insured under the College's Comprehensive General Liability Insurance policy. Furthermore, such insurance must be issued on an occurrence basis and include coverage for College's operations, independent contractors, subcontractors and "broad form" property damage coverages protecting itself, its employees, agents, contractors, or subsidiaries, and their employees or agents for claims for damages caused by bodily injury, property damage, or personal or advertising injury, and products liability/completed operations, including what is commonly known as groups A, B, and C. Such policies must include coverage for claims by any person as a result of actions directly or indirectly related to the employment of such person or entity by the College or by any of its subcontractors arising from operations conducted under this Agreement. Public liability coverage must include either blanket contractual insurance or a designated contract contractual liability coverage endorsement, indicating expressly College's agreement to indemnify, defend, and hold harmless the City as provided in this Agreement. The commercial general liability policy must provide coverage to the City, either by endorsement or pursuant to a blanket additional insured endorsement, for

those sources of liability that would be covered by the latest edition of the standard Commercial General Liability Coverage Form (ISO Form CG 00 01), as filed for use in the State of Florida by the Insurance Services Office, without the attachment of any endorsements excluding or limiting coverage for Bodily Injury, Property Damage, Products/Completed Operations, Independent Contractors, Property of the City in College's Care, Custody or Control or Property of City on which operations are being conducted. When the City is added as additional insured by endorsement, ISO Endorsements CG 20 10 and CG 20 37 or their equivalent must be used and must provide such additional insured status that is at least as broad as ISO form CG 20 10 11 85. The College shall require any sublicensees to add the City to their Commercial General Liability policy as an additional insured. The commercial general liability policy must provide a waiver of subrogation in favor of the City.

7.0.2. *Motor Vehicle Liability Insurance.* The College shall also secure and maintain during the term of the Agreement motor vehicle coverage no less than in the combined single limit of \$1,000,000.00 with "Any Auto," Coverage Symbol 1, providing for coverage for all autos operated regardless of ownership, and protecting itself, its employees, agents or lessees, or subsidiaries and their employees and agents against claims arising from the ownership, maintenance, or use of a motor vehicle.

7.0.3. *Insurance Requirements for Vendors, Sublicensees, and Contractors.* In addition to the foregoing, the College shall require any vendors, sublicensees, or contractors operating at the Stadium that are not College staff or volunteers to acquire and maintain \$1,000,000 in general liability insurance with the City listed as an additional named insured. Such vendors, sublicensees, or other contractors must also execute a contractual agreement with the City, in a form prescribed by the City, describing the services or activities that such vendors, sublicensees, or contractors will be providing or otherwise engaged in at the Stadium and agreeing to indemnify, defend, and hold the City harmless from any and all liability arising from their activities on City-owned property. Copies of such contractual agreements and proof of insurance must be kept current by the College and provided to the City upon request. Failure to comply with this paragraph will result in non-compliant vendors, sublicensees, or contractors being barred from City property, including the Stadium, until such time as they comply with the requirements of this paragraph.

Any paid contracted instructors hired by the College must have a signed W9 and waiver holding the College and the City harmless while conducting any classes, programs, or events on City property or within the Stadium. Copies of the W9 and waivers must be kept current by the College and provided to the City upon request.

If the College operates or authorizes a concession facility or in any way distributes or sells food, beverages, candy or foodstuffs of any description, the College agrees to fully indemnify, defend, and hold harmless the City (in accordance with paragraph 6.0) from

and against any claim, damages, or costs arising from or in connection with the provision of such foodstuffs.

7.0.4. *Compliance with Insurance Requirements.* Failure to comply with the insurance requirements of this Agreement will result in termination at the election of the City, except that all indemnification, defense, and hold harmless provisions and provisions pertaining to the City's sovereign immunity protections will survive the termination or expiration of this Agreement.

8.0 **Attorney's Fees.** If any litigation or controversy arises out of or in connection with this Agreement between the parties hereto, the prevailing party in such litigation or controversy will be entitled to recover from the other party or parties all reasonable attorney's fees and paralegal fees, expenses, and suit costs, including those associated with any appellate or post-judgment collection proceedings.

9.0 **Non-Waiver.** No delay or failure by either party to exercise any right under this Agreement and no partial or single exercise of that right, will constitute a waiver of that or any other right, unless otherwise expressly provided herein.

10.0 **Notices.** Any notice, request, instruction, or other document to be given as part of this Agreement must be in writing and will be deemed given under the following circumstances: when delivered in person; or three (3) business days after being deposited in the United States Mail, postage prepaid, certified or registered; or the next business day after being deposited with a recognized overnight mail or courier delivery service; or when transmitted by facsimile or telecopy transmission, with receipt acknowledged upon transmission; and addressed as follows (or to such other person or at such other address, of which any party hereto shall have given written notice as provided herein):

To City: City of Winter Park
Director of the Parks & Recreation Department
401 South Park Avenue
Winter Park, FL 32789
PH: (407) 599-3399

With a copy to: City of Winter Park
City Manager
401 South Park Avenue
Winter Park, FL 32789

To the College: Rollins College

1000 Holt Avenue 2715
Winter Park, FL 32789-4499

11.0 Modifications/Counterparts. Modifications of this Agreement shall only be made in writing and signed by both parties. This Agreement may be executed in any number of counterparts, each of which when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same instrument.

12.0 Standard of Care. In using or sublicensing the Stadium, the College shall employ and use that degree of care and skill ordinarily exercised, under similar circumstances by other institutions of higher learning located within the same or similar locality. The College shall undertake all necessary and reasonable precautions to protect the public from being injured when using or sublicensing the use of the Stadium.

13.0 Assignment. This Agreement may not be assigned or transferred in any manner by GCA or the City and any such assignment or transfer is expressly prohibited.

14.0 Binding Agreement. This Agreement is binding upon the parties hereto and their successors and assigns.

15.0 Entire Agreement. Any previously existing oral or written agreements are terminated as of the effective date of this Agreement and will be deemed to be hereafter null and void and of no further force and effect whatsoever.

16.0 Modifications or Amendments. No modifications, amendments, or alterations in the terms or conditions contained in this Agreement will be effective unless contained in a written document executed by the parties.

17.0 Governing Law. This Agreement is governed by and must be interpreted in accordance with the laws of the state of Florida. Any and all legal action arising out of this Agreement will, if in state court, have its exclusive venue in a court of appropriate and proper jurisdiction located in Orange County, Florida, or if in federal court, the Middle District of Florida, Orlando Division.

18.0 Non-Appropriation. To the extent that this Agreement may require an ongoing obligation of the City to expend funds, the City's performance and obligation to pay funds pursuant to this Agreement remain contingent upon an annual appropriation of such funds by the City Commission. Any decision by the City Commission to not appropriate any such funds will be without penalty or further cost to the City.

19.0 Severability. If any terms or provisions of this Agreement, or the application thereof to any person or circumstance is, to any extent, be held invalid or unenforceable, then the remainder of this Agreement, or the application of such terms or provision to persons or circumstances other than those to which it is held invalid or unenforceable, will not be affected, and every other term and provision of this Agreement will be deemed valid and enforceable to the fullest extent permitted by law.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement this _____ day of _____, 2023.

WITNESSES:

ROLLINS COLLEGE

By: _____

Print Name: _____

Its: _____

Date: _____

Print Name: _____

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2023, by _____. He/She is personally known to me or had produced _____ (type of identification) as identification.

(NOTARY SEAL)

Notary Public

Print Name: _____

My Commission Expires: _____

WITNESSES:

CITY OF WINTER PARK, a Florida municipal corporation

Print Name: _____

Print Name: _____

By: _____

Print Name: _____

Its: _____

Date: _____

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2023, by _____. He/She is personally known to me or had produced _____ (type of identification) as identification.

(NOTARY SEAL)

Notary Public
Print Name: _____
My Commission Expires: _____

EXHIBIT "A"

Rollins Softball Stadium @ MLK Jr Park





City Commission agenda item

item type Public Hearings: Quasi-Judicial Matters (Public participation and comment on these matters must be in-person.)	meeting date April 26, 2023
prepared by Jeffrey Briggs	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Request of Rollins College for: Final Conditional Use approval to maintain the existing 4-story Lawrence Center office building and to build a new 31,791 square foot Rollins Art Museum and a new 47,138 square foot Crummer Graduate School of Business building, on the properties at 200 E. New England and 203 E. Lyman Avenues.

motion / recommendation

Motion made by David Bornstein, seconded by Alex Stringfellow, for final Conditional Use approval to maintain the existing 4-story Lawrence Center office building and to build a new 31,791 square foot Rollins Art Museum and a new 47,138 square foot Crummer Graduate School of Business building, on the properties at 200 E. New England and 203 E. Lyman Avenues with the following conditions:

- the western museum exhibit sign size must be reduced from 400 sq. ft. to no more than 200 sq. ft.,
- site improvements must be at no less than a 14-foot setback from the triple oaks,
- the backflow preventer must be screened,
- and the landscape/hardscape features must be limited to no more than 34 inches in height.

Motion carried with a 5-2 vote. (In Favor: Richard James, Vashon Sarkisian, Alex Stringfellow, Michael Spencer, and David Bornstein. Opposed: Melissa Vickers and Jim Fitch.)

background

Rollins College owns the 2.37 acres at 200 E. New England and 203 E. Lyman Avenues, which is the entire block bounded by New England, Interlachen, Lyman and Knowles Avenues. There is an existing 4-story Lawrence Center office building at the corner of New England and Knowles Avenues (which is to remain as-is) and a 2-story College office

building at the corner of Lyman and Knowles Avenues (which is to be demolished).

In March 2020 the City Commission approved the following actions:

1. Changes to the Comprehensive Plan future land use map and Zoning map for the Lawrence Center block from the existing Office (O-1) designation to an Institutional (PQP) designation, in order to permit additional college buildings, and
2. Preliminary Conditional Use approval which retains the existing 4-story Lawrence Center office building, demolishes the existing 2-story College office building and adjacent drive-thru tellers and provides preliminary approval to build a new 3-story, 30,766 square foot, Rollins College Art Museum and a new 3-story, 77,189 square foot Crummer Graduate School of Business.

This 2.37-acre block could potentially hold up to a maximum of 154,856 square feet at the 150% floor area ratio. The existing Lawrence Center office building (39,747 sq. ft.) and proposed Rollins Art Museum (39,791 sq. ft.) and Crummer Business School (47,138 sq. ft.) total cumulatively to 127,285 sq. ft. which is a 123% floor area ratio, per the numbers on the applicant's plan submittals. *Note that the size of the Crummer Business School has been significantly reduced from the 2020 approval of 77,189 sq. ft to the 2023 submittal for 47,138 sq. ft.*

Preliminary Conditional Use Approval

The Preliminary Conditional Use approval granted in 2020 was made subject to conformance to a specific site plan with specific setbacks indicated. Those setbacks were a minimum of a 25-foot setback from the adjacent streets in order to achieve compatibility with the existing street setback of the Congregational Church, Villa Siena Condominium, Alford Hotel, the Residences condominium and All Saints Episcopal Church. The Preliminary Conditional means that the final exterior architectural design, site development plans and landscape plans come back to the Planning and Zoning Board and City Commission as part of a Final Conditional Use approval.

Final Conditional Use Submittal

The plan package submitted for this Final Conditional Use request contains all of the plan information as required and for the most part is consistent with the site plan approved by the City Commission in 2022.

The first part of the Final Conditional Use review is for the new 2-story, 47,138 square foot Crummer Graduate School of Business. The growth in the Crummer School will allow, as the floor plans indicate, administration and facility offices, classrooms for teaching and learning, meeting rooms, an auditorium, and ancillary facilities. From a site plan and architectural image perspective, the proposals for the Crummer Business school are consistent with the preliminary conditional use approval. The size, height and scale are in keeping with the context of the surroundings. The architectural styling continues the flavor of the college campus with a Mediterranean influenced image. On the street fronts,

the Crummer Business School building, meets the required 25-foot street setbacks.

The second part of the Final Conditional Use review is for the Rollins College Art Museum.

One change to the approved site plan is linked to the goal to create an open space pedestrian courtyard/plaza area similar to the courtyard/plaza at the Alford Hotel. The creation of this courtyard/plaza open space of green-scape and hardscape on the Interlachen/New England corner also important to achieve the preservation of the three major live oak trees at the New England/Interlachen corner, as a focal point of the pedestrian plaza/courtyard.

Moving the Museum further away from the New England/Interlachen corner required the Museum building to be located closer (10-foot setback) to New England Avenue than originally anticipated. From the staff's perspective, having the Museum closer to New England Avenue is a positive change. First it engages the street and pedestrian travel for guests at the Alford Inn. Guests at the Alford Inn will be walking past the new Museum which helps to promote the City's brand as the 'city of arts and culture' and will also hopefully engage visitors to visit the museum thereby expanding and promoting increased visitor numbers and programming at the museum. Second, it is difficult to conclude that a 10-foot setback is too close to the street when that is the exact same street building setback as the Lawrence Center office building.

The architectural challenge with any Museum is that gallery or theatre space cannot have windows which necessitates a significant expanse of solid exterior façade/walls (similar to the Morse Museum) versus the visual desire for windows to break up a façade and provide exterior architectural appeal. This Museum design hopes to break up some of that stone panel mass on the New England Avenue side by having glass window elements on the first-floor level opposite the pedestrian orientation along the street. The design makes the stone panel mass somewhat less imposing on the Interlachen Avenue side due to the setback distance back from Interlachen Avenue, some window penetrations on that façade and the triple live oak tree visual screening on the corner.

Variance Request

The request does include one variance for the size of the Museum wall signs on the New England Avenue frontage from the maximum allowable 50 sq. ft. in order to permit a Rollins College Art Museum name sign of 64 sq. ft. and a museum exhibit banner sign originally at 400 sq. ft. but reduced at the P&Z meeting to an exhibit banner area of 200 sq. ft.

Everyone recognizes the value of rotating signage to highlight new displays and offerings at the museum. One often sees banners on Museum walls highlighting the current exhibits. That larger exhibit sign per the applicant is to resemble a museum art piece with an exterior frame which will have subtle LED lighting facing inward to illuminate the

banner, so the signs are illuminated but not backlit or electronic. The end result will have the look of a framed art piece with the exterior frame, then border matting and the picture/banner in the center.

Project Technical Plans and Infrastructure

Included in the submissions are the detailed technical plan submissions involving storm water retention, site lighting, fire and handicapped access, sidewalk details, landscaping, tree preservation, street scaping and a host of other technical details. The various city departments have provided comments and those have been resolved or addressed in conditions of approval.

Parking Analysis

The site will also hold a small parking lot of 30 spaces. This is to provide opportunities for convenient accessible handicapped parking, quick service deliveries and other special parking needs. As agreed, for the Preliminary Conditional Use, the parking for these facilities is to occur within the Truist/Rollins parking garage across the street. Much has changed since the construction of the new 900 space parking garage at Ollie Avenue by Dinky Dock which is closer to student and staff destinations and safer for access. All of the Crummer students currently park in either of those two parking garages based upon their destinations. There are approximately 800 spaces in the Truist/Rollins parking garage. The times of usage with the needs of the Crummer School and Alford Hotel being primarily in the evening and the Truist, Lawrence Center and Alford Inn during the day, work to maximize the efficiency of the Truist/Rollins parking garage. It is a good example of a compatible shared parking arrangement.

alternatives / other considerations

fiscal impact

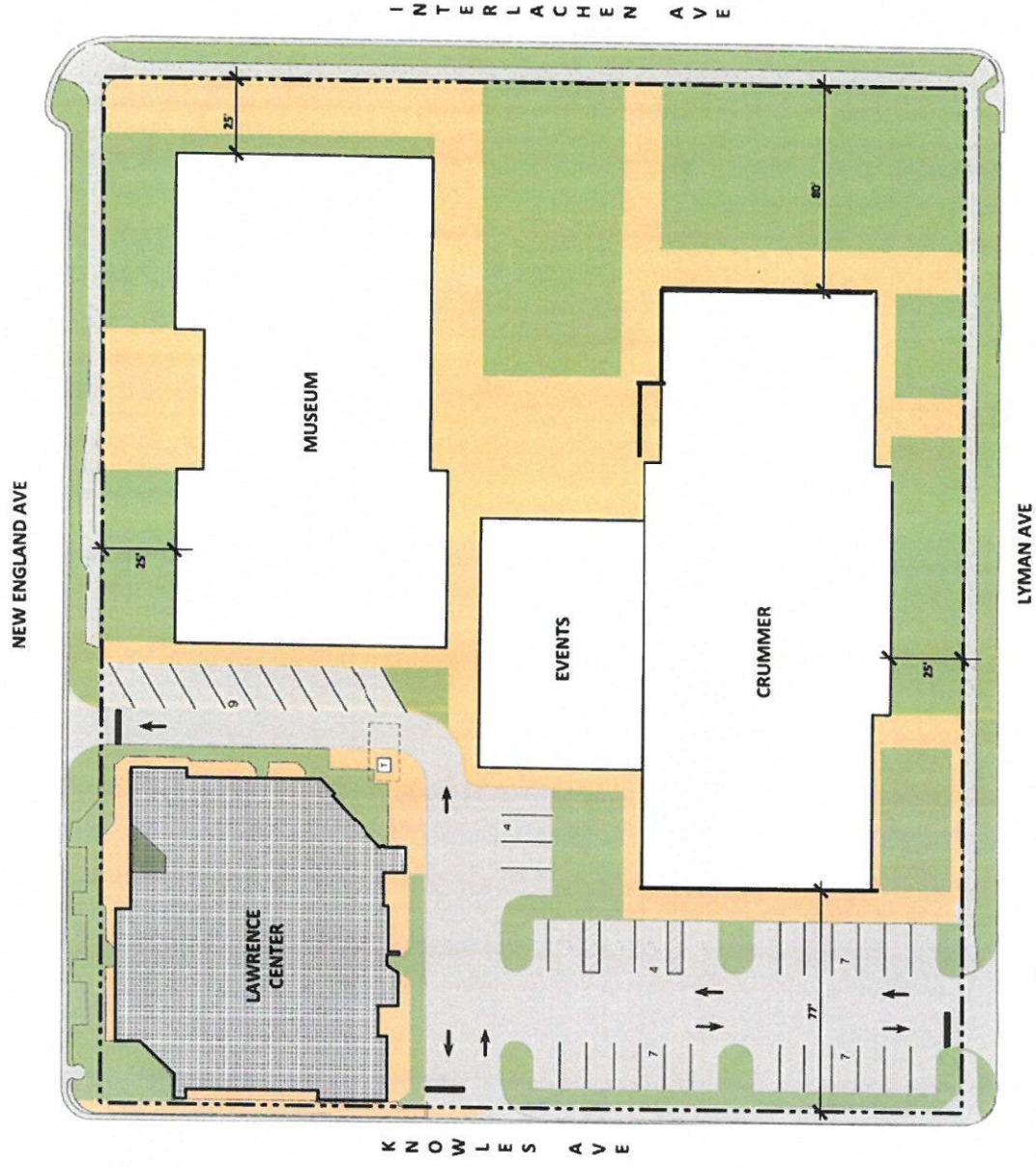
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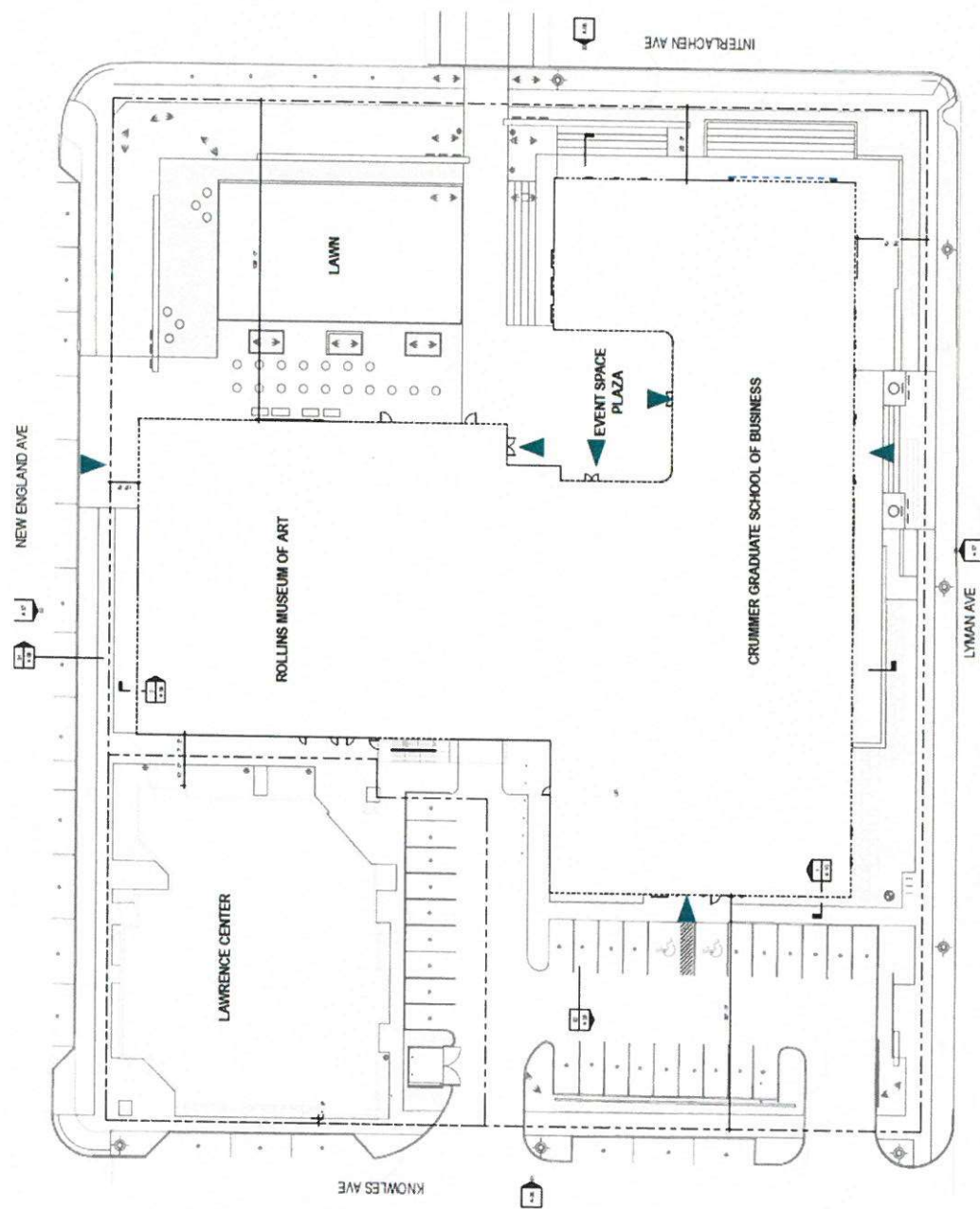
[Original and Proposed Site Plan.pdf](#)

ATTACHMENTS:

[Rollins CU Plan Set.pdf](#)

College's Original Site Plan





ROLLINS INNOVATION TRIANGLE

FINAL CONDITIONAL USE APPROVAL

ROLLINS INNOVATION TRIANGLE SHEET INDEX		
S-01	01	COVER PAGE
S-02	02	GENERAL NOTES
S-03	03	CONCEPT PLAN
S-04	04	CONCEPT LAYOUT
S-05	05	CONCEPT LAYOUT
S-06	06	CONCEPT LAYOUT
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S-12	12	CONCEPT LAYOUT
S-13	13	CONCEPT LAYOUT
S-14	14	CONCEPT LAYOUT
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S-34	34	CONCEPT LAYOUT
S-35	35	CONCEPT LAYOUT
S-36	36	CONCEPT LAYOUT
S-37	37	CONCEPT LAYOUT
S-38	38	CONCEPT LAYOUT
S-39	39	CONCEPT LAYOUT
S-40	40	CONCEPT LAYOUT
S-41	41	CONCEPT LAYOUT

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ROLLINS
INNOVATION
TRIANGLE

160008.04

Rollins Innovation Triangle
2021 Hartmann Ave
West Park, FL 32789

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

PROJECT TEAM

Owner
Rollins Properties LLC
10014 Avenue 2702
West Park, FL 32789
Contact: Ed Kohn
Tel: 407.444.4444
E-Mail: ed.kohn@rollins.com

Owner's Rep
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West Park, FL 32789
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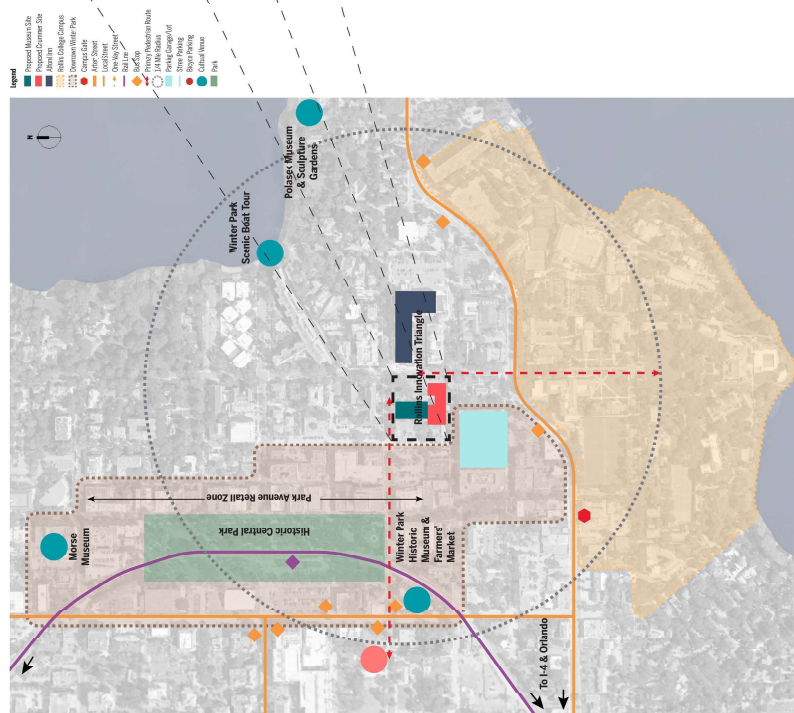
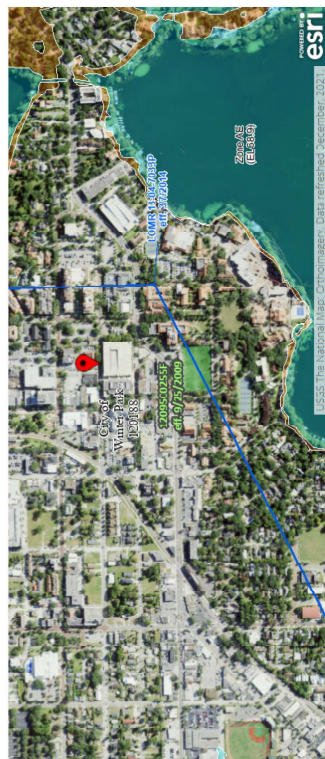
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ISSUED FOR	DATE
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2. CIP PERMITS	08/01/2022

COVER PAGE
SCALE

G-01

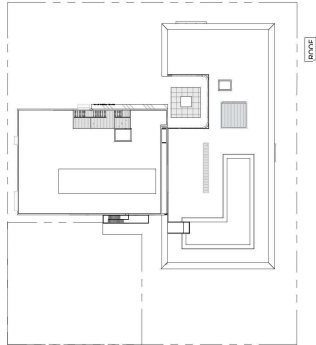
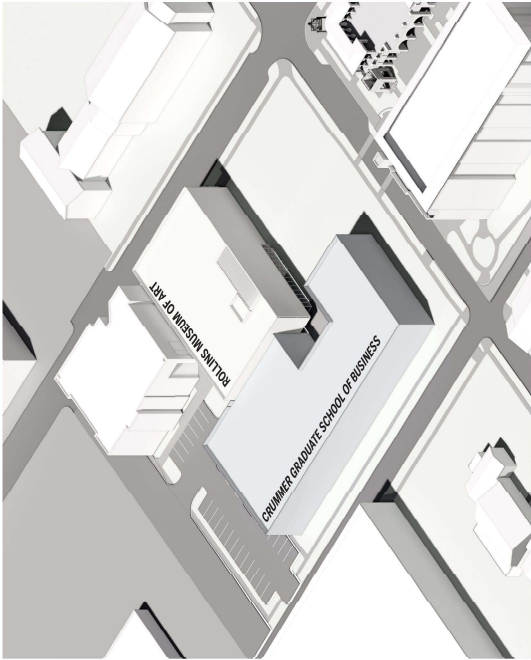
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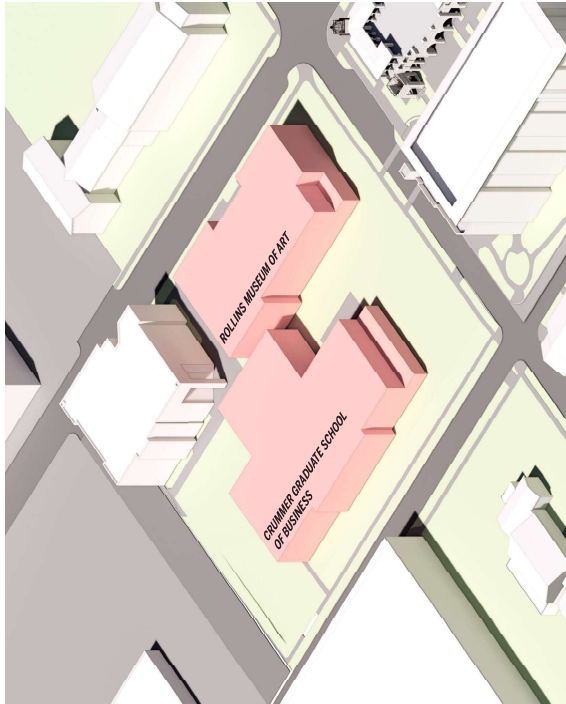


CONDITIONAL USE PERMIT PARAMETERS

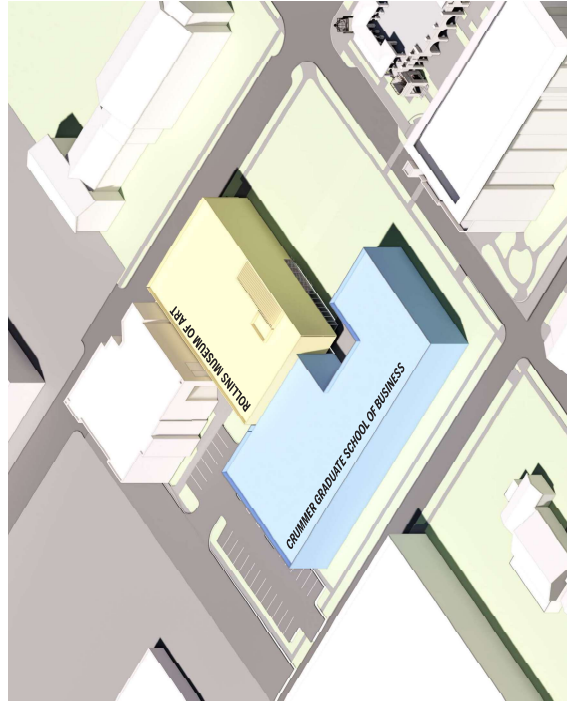
Current Zoning	POP (Public/Quasi Public)
Future Land Use	Institutional
Lawrence Center (Existing to Remain)	44,433 GSF
Rollins Museum of Art	31,791 GSF
Crummer Graduate School of Business	47,138 GSF
Site	103,237 GSF (2.37 ACRES x 43,560 sf = 103,237 SF)
FAR/Intensity	FAR @ 119% (Approved FAR @ 150% as of March 9, 2020) (Total Museum + Crummer) + Lawrence = 123,362 SF FAR = 123,362 GSF/103,237 GSF = 1.19
Proposed Height*	Crummer - 2 Stories, 35'-0" Museum - 2 Stories, 42'-6" *Assume 5 ft parapet over the building height
Setbacks:	
New England Ave	10'-0"
Interlachen Ave	109'-0" (Museum) + 25'-0" (Crummer)
Lyman Ave	25'-0"
Knowles Ave	80'-0" (Crummer) + 11'-9" (Lawrence)

Rollins Museum of Art	
Museum Grd Floor:	15,752 GSF
Museum 2nd Floor:	16,039 GSF
Museum Total:	31,791 GSF
Crummer Graduate School of Business	
Crummer Grd Floor:	23,369 GSF
Crummer 2nd Floor:	23,369 GSF
Crummer Total:	47,138 GSF
Current Totals:	
Total Museum:	31,791 GSF
Total Business School:	47,138 GSF
Combined:	78,929 GSF
*Assume spaces above 17 ft count twice	
*Assume Elevator, open and enclosed stairs count twice	
*Free standing canopy approximately 800 SF	





2020 CUP Axonometric View



Current CUP Axonometric View

CONDITIONAL USE PERMIT PARAMETERS - 2020

Current Zoning	POP (Public/Quasi Public)
Future Land Use	Institutional
Lawrence Center (Existing to Remain)	44,433 GSF
Rollins Museum of Art	31,000 GSF
Crummer Graduate School of Business	44,500 GSF
Site	103,237 GSF (2.37 ACRES x 43,560 sf = 103,237 SF)
FAR/Intensity	FAR @ 116% (Approved FAR @ 150% as of March 9, 2020) (Total Museum + Crummer) + Lawrence = 119,933 GSF FAR = 119,933 SF/*103,237 SF = 1.16
Proposed Height*	Crummer - 2 Stories, 30'-0" Museum - 3 Stories, 42'-6" *Assume 5 ft parapet over the building height
Setbacks:	
New England Ave	25'-0"
Interlachen Ave	25'-0" (Museum)+ 80'-0" (Crummer)
Lyman Ave	25'-0"
Knowles Ave	80'-0" (Crummer) + 1'-9" (Lawrence)

CONDITIONAL USE PERMIT PARAMETERS - CURRENT

Current Zoning	POP (Public/Quasi Public)
Future Land Use	Institutional
Lawrence Center (Existing to Remain)	44,433 GSF
Rollins Museum of Art	31,791 GSF
Crummer Graduate School of Business	47,138 GSF
Site	103,237 GSF (2.37 ACRES x 43,560 sf = 103,237 SF)
FAR/Intensity	FAR @ 119% (Approved FAR @ 150% as of March 9, 2020) (Total Museum + Crummer) + Lawrence = 123,362 SF FAR = 123,362 GSF/103,237 GSF = 1.19
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Knowles Ave	80'-0" (Crummer) + 1'-9" (Lawrence)

NOT FOR CONSTRUCTION

ROLLINS
INNOVATION
TRIANGLE
16008.04

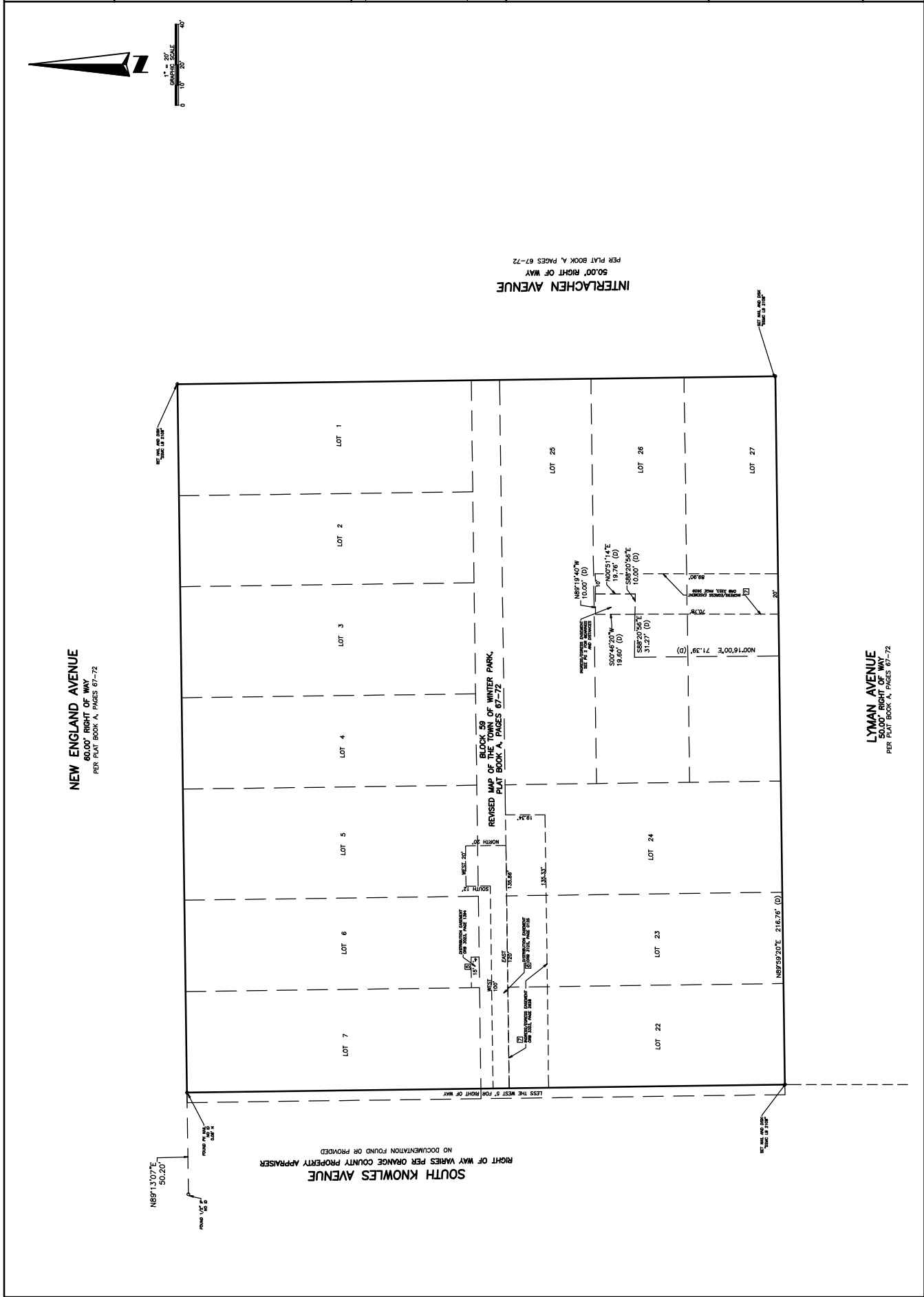
Rollins Innovation Triangle
3201 Hartwood Ave
West Palm Beach, FL 33411

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

ISSUED FOR: DATE:
1. CUP SUBMITTAL 08/01/2022
2. CUP REVISION SUBMITTAL 09/01/2023

CONDITIONAL
USE
SCALE

G-04



LYMAN AVENUE
60.00' RIGHT OF WAY
PER PLAT BOOK A, PAGES 67-72

INTERLACHEN AVENUE
50.00' RIGHT OF WAY
PER PLAT BOOK A, PAGES 67-72

NEW ENGLAND AVENUE
60.00' RIGHT OF WAY
PER PLAT BOOK A, PAGES 67-72

SOUTH KNOWLES AVENUE
RIGHT OF WAY VARIES PER ORANGE COUNTY PROPERTY APPRAISER
NO DOCUMENTATION FOUND OR PROVIDED

DATE: 07/15/2022
DRAWN BY: DR
CHECKED BY: DR
PROJECT: 200 E Lyman Ave. Winter Park, FL
SHEET NUMBER: 2 OF 3

SOUTHEASTERN SURVEYING
AND MAPPING CORPORATION
6000 All American Boulevard
Orlando, Florida 32811-4000
(407) 582-4000
Fax: (407) 582-4001
www.seasurveying.com
Certification Number: 10000

SHEET NUMBER 2 OF 3
NOT VALID WITHOUT SHEETS
1 THROUGH 3

3 of 3

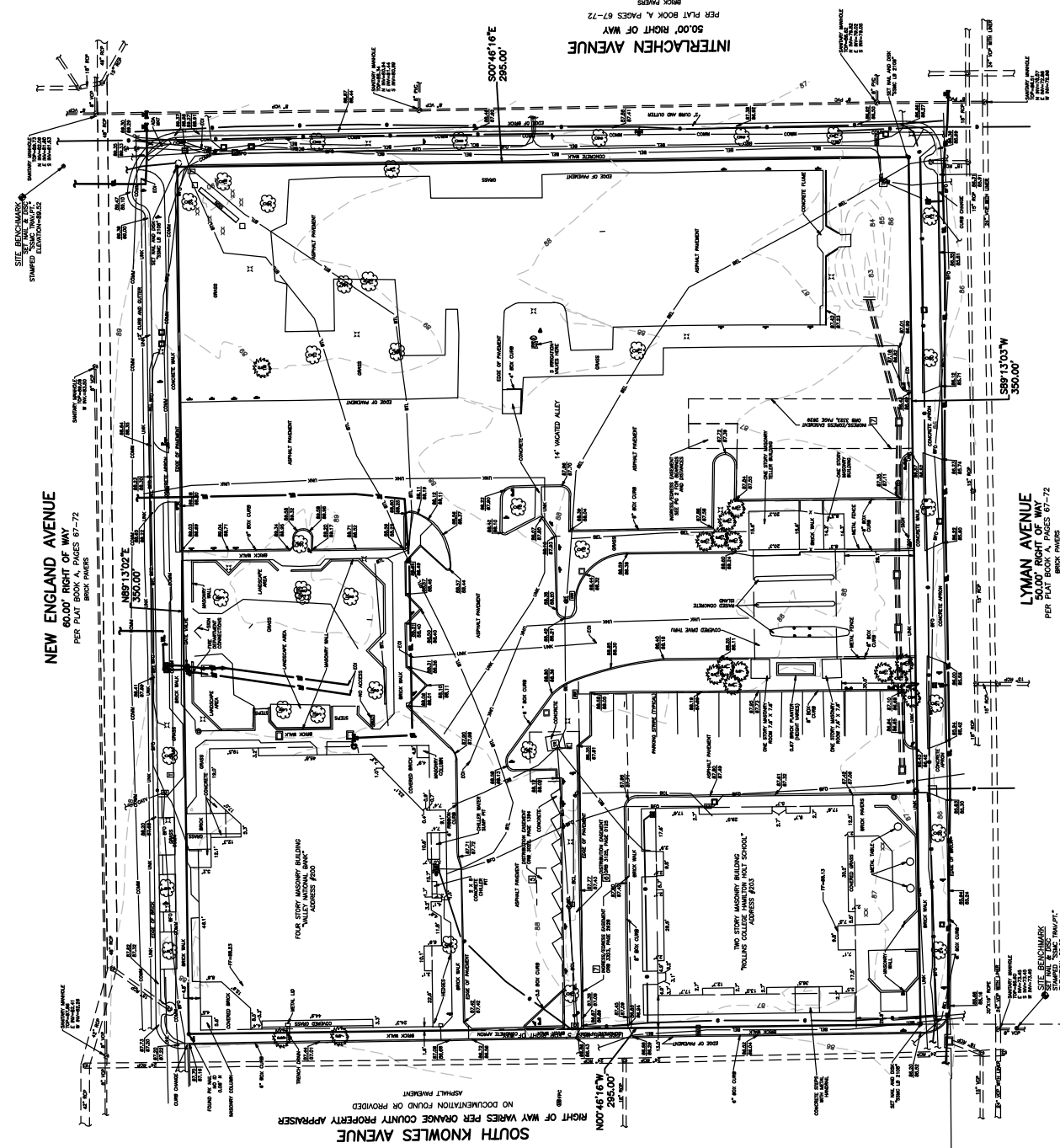
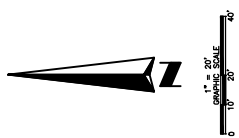
6/21/2022
SHEET NUMBER

LEGEND AND DESCRIPTION

ALTA/NSPS Land Title Survey
200 E Lyman Ave. Under Pkwy. PL.
Drawn By: JN
Date: July 15, 2022
Scale: 1" = 20'

SOUTHEASTERN SURVEYING
AND MAPPING CORPORATION
6000 Al Lakeland Boulevard
Orlando, Florida 32817-4200
(407) 282-4000
Fax: (407) 282-4001
www.seasmapping.com
Certification Number: 14000

SHEET NUMBER 3 OF 3
NOT VALID WITHOUT SHEETS
1 THROUGH 3



SOUTH KNOWLES AVENUE
RIGHT OF WAY VARIES PER ORANGE COUNTY PROPERTY APPRAISER
NO DOCUMENTATION FOUND OR PROVIDED
ASPHALT PAVEMENT

LYMAN AVENUE
50.00' RIGHT OF WAY
PER PLAT BOOK A, PAGES 67-72
BRICK PAVEMENT

INTERLACHEN AVENUE
50.00' RIGHT OF WAY
PER PLAT BOOK A, PAGES 67-72
BRICK PAVEMENT

NEW ENGLAND AVENUE
50.00' RIGHT OF WAY
PER PLAT BOOK A, PAGES 67-72
BRICK PAVEMENT

ROLLINS INNOVATION TRIANGLE

SCHEMATIC DESIGN

WINTER PARK, FL 32789

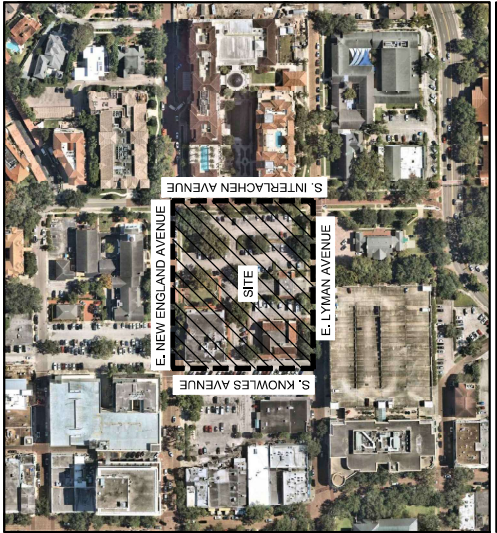
DATE: MARCH 03, 2023
PARCEL ID: 05-22-30-9400-59-051,
05-22-30-9400-59-271,
05-22-30-9400-59-220

SHEET INDEX

CIVIL ENGINEERING

Sheet Number	Sheet Title
C000	COVER
C001	GENERAL NOTES
C002	EXISTING CONDITIONS & DEMOLITION PLAN
C003	SITE PLAN
C004	CONCEPTUAL GRADING & DRAINAGE PLAN
C005	DELIVERY VEHICLE TURNING MOVEMENTS
C006	CONCEPTUAL UTILITY PLAN
C007	LARGE TRUCK VEHICLE TURNING MOVEMENTS
C008	EMERGENCY VEHICLE

VICINITY MAP



PROJECT TEAM

ARCHITECT/OWNER'S AGENT
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PARTNERS
12248 SANTA MONICA BLVD.
LOS ANGELES, CA 90025
310.820.6680
CONTACT NAME: JOE CORIATY

LANDSCAPE ARCHITECT
DK-HITE
150 WEST JESSUP AVENUE
LONGWOOD, FL 32750
407.667.1777
CONTACT NAME: CHRISTINA HITE

CIVIL ENGINEER
LAND DESIGN
100 SOUTH ORANGE AVE., SUITE 200
ORLANDO, FL 32801
407.270.7800
CONTACT NAME: BRIAN WARREN

SITE PLAN INFORMATION

LEGAL DESCRIPTION:
LOTS 1 THROUGH 7 INCLUSIVE AND LOTS 22 THROUGH 27 INCLUSIVE, LESS THE WEST 5 FEET OF LOT 7 AND 22, BLOCK 59, REVISED MAP OF THE TOWN OF WINTER PARK, AS RECORDED IN PLAT BOOK A, PAGES 67 THROUGH 72, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, ALSO THE VACATED ALLEY ADJACENT TO THE SOUTH LINE OF LOTS 1 THROUGH 7 AND THE NORTH LINE OF LOTS 22 THROUGH 25.

TOGETHER WITH AN EASEMENT FOR INGRESS AND EGRESS BEING MORE PARTICULARLY DESCRIBED AS COMMENCING AT THE SOUTHWEST CORNER OF LOT 22, SAID BLOCK 59, THENCE SOUTH 88° 20' 56" EAST, 19.40 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 88° 20' 56" EAST, 19.40 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 00° 51' 14" EAST, 19.76 FEET THENCE NORTH 88° 19' 40" WEST 10.0 FEET; THENCE SOUTH 00° 46' 20" WEST 19.60 FEET; THENCE SOUTH 88° 20' 56" EAST 10.0 FEET TO THE POINT OF BEGINNING.

1. WORK AND MATERIALS SHALL COMPLY WITH ALL FOOT AND CITY OF "WINTER PARK" REGULATIONS AND ALL CODES AND O.S.H.A. STANDARDS.
2. CONTRACTORS SHALL REFER TO THE ARCHITECTURAL PLANS FOR EXACT LOCATIONS OF TEST BUILDS, SLOPE PAVING, SIDEWALKS, EXIT PORCHES, ETC., PRECISE BUILDING DIMENSIONS AND EXIST BUILDING UTILITIES LOCATIONS.
3. EXISTING SIDEWALKS TO BE RESURFCE FOUR INCHES OF TOPSOIL, MULCH, SOD AND WATER UNTIL HEALTHY STAND OF GRASS IS ESTABLISHED.
4. ALL CURBS WITH CURB & GUTTER SHALL BE LANDSCAPED UNLESS OTHERWISE NOTED.
5. ALL RAILROADS AND RADI ARE TO BE AT FACE OF CURB UNLESS OTHERWISE NOTED.
6. EXISTING STRUCTURES WITHIN CONSTRUCTION LIMITS ARE TO BE MODIFIED AS NECESSARY, ALL COST SHALL BE INCLUDED IN BASE BID.
7. CONTRACTORS SHALL BE RESPONSIBLE FOR ALL RELOCATION, UNLESS OTHERWISE NOTED ON PLANS) INCLUDING BUT NOT LIMITED TO ALL UTILITIES, STORM DRAINAGE, SIGNS, TRAFFIC SIGNS & POLES, ETC. AS REQUIRED, ALL WORK SHALL BE IN ACCORDANCE WITH GOVERNING AUTHORITIES.
8. ALL SPECIFICATIONS AND SHALL BE APPROVED BY SUCH, ALL COST SHALL BE INCLUDED IN BASE BID.
9. ALL SIGNAGE AND STRIPING TO BE INSTALLED IN ACCORDANCE WITH MUTCD (LATEST EDITION)

1. MAX GROSS SLOPE ON PAVED SURFACES SHALL BE 2% MAXIMUM, UNLESS NOTED OTHERWISE.
2. MAX RUNNING SLOPE ON PAVED SURFACES SHALL BE 5% MAXIMUM, UNLESS NOTED OTHERWISE.
3. ACCESSIBLE PATH OF TRAVEL SHALL BE MAINTAINED FREE OF OBSTACLING OBSTRUCTIONS TO 80" MINIMUM CLEARANCE.
4. MAXIMUM SLOPE OF ANY SURFACE SHALL BE 1:12 MAXIMUM, UNLESS NOTED OTHERWISE.
5. ALL CURB RAMPS SHALL BE BROOM FINISHED PERPENDICULAR TO SLOPE.
6. ALL CURB RAMPS SHALL HAVE A 1:12 MAX SLOPE IN THE DIRECTION OF TRAVEL.
7. 2% MAX GROSS SLOPE.
8. IT'S THE INTENT OF THE CONTRACT DOCUMENTS TO COMPLY WITH ALL APPROPRIATE FAIR HOUSING ACTS, STATE AND FEDERAL, AND ALL APPLICABLE LOCAL, STATE AND COMMON USE REGULATIONS, REPORT ANY DISCREPANCIES TO LANDSCAPER.

1. FIRE DEPARTMENT ACCESS ROADS SHALL BE PROVIDED AT THE START OF A PROJECT AND SHALL BE MAINTAINED THROUGHOUT CONSTRUCTION (NFPA 1, 16.1.4)
2. A WATER SUPPLY FOR FIRE PROTECTION, EITHER TEMPORARY OR PERMANENT, SHALL BE AVAILABLE AS SOON AS COMBUSTIBLE MATERIAL ACCUMULATES. THIS APPLIES TO BOTH COMMERCIAL AND RESIDENTIAL DEVELOPMENTS. (NFPA 1, 16.4.2.1)
3. ALL HYDRANTS SHALL BE INSTALLED TO MEET THE REQUIREMENTS IN THE CITY OF WINTER PARK SUBDIVISION REGULATIONS, NFPA 1, 16.4.3.1.3
4. FIRE FLOW TESTING SHALL BE PERFORMED IN ACCORDANCE WITH NFPA 291, RECOMMENDED PRACTICE FOR FIRE FLOW TESTING.
5. A 3" CLEAR SPACE SHALL BE MAINTAINED AROUND THE CIRCUMFERENCE OF FIRE HYDRANTS AND A CLEAR SPACE OF NOT LESS THAN 60' (1324 MM) SHALL BE PROVIDED IN FRONT OF EACH HYDRANT CONNECTION HAVING DIAMETER GREATER THAN 2-1/2" (63.5 MM).
6. ALL HYDRANTS SHALL BE MARKED WITH A BLUE REFLECTOR THAT IS PLACED 6" IN THE ROADWAY IN ACCORDANCE WITH NFPA 1, CHAPTER 16.5.3.0 (2015).
7. ALL FIRE MAINS WILL BE DESIGNED AND INSTALLED IN ACCORDANCE WITH NFPA 24-2019 EDITION, STANDARDS FOR THE INSTALLATION OF PRIVATE FIRE SERVICE MAINS AND THEIR APPURTENANCES.
8. FIRE MAIN PVC PIPE 4" INCH THROUGH 12" INCH SHALL BE AWMA C900, 8' AND 14' BLUE IDENTIFIED.
9. FIRE MAIN DUCTILE IRON PIPE 4" INCH THROUGH 12" INCH SHALL BE AWMA C150/151, PRESSURE CLASS 150. FIRE MAIN SHALL BE COLOR CODED BLUE WITH TAPE ALONG THE TOP OF THE PIPE.
10. FIRE MAIN SHALL BE COLOR CODED BLUE WITH TAPE ALONG THE TOP OF THE PIPE.
11. FIRE HYDRANTS SHALL BE INSTALLED TO MEET THE REQUIREMENTS IN THE CITY OF WINTER PARK SUBDIVISION REGULATIONS AND THE FPFC 6TH EDITION.

1. CONTRACTOR IS RESPONSIBLE FOR DEMOLITION OF EXISTING STRUCTURE INCLUDING REMOVAL OF ANY EXISTING UTILITIES SERVING THE STRUCTURE.

2. THE CONTRACTOR IS SPECIFICALLY CAUTIONED THAT THE LOCATION AND/OR ELEVATION OF EXISTING UTILITIES AS SHOWN ON THESE PLANS IS BASED ON RECORD OF THE VARIOUS UTILITY COMPANIES. UTILITIES ARE EXPOSED, MEASUREMENTS TAKEN IN THE FIELD, THE INFORMATION IS NOT TO BE RELIED ON AS BEING EXACT OR COMPLETE. THE CONTRACTOR MUST CALL THE APPROPRIATE UTILITY COMPANIES TO LOCATE AND MARK ALL UTILITIES. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO RELOCATE ALL EXISTING UTILITIES WHICH CONFLICT WITH THE PROPOSED IMPROVEMENTS SHOWN ON THE PLANS.

1. ALL CUT OR FILL SLOPES SHALL BE 3:1 OR FLATTER UNLESS OTHERWISE NOTED.
2. PRECAST STRUCTURES MAY BE USED AT CONTRACTORS OPTION.
3. ALL STORM PIPE ENTERING STRUCTURES SHALL BE GROUTED TO EXISTING CONNECTION AT STRUCTURE IS WATER TIGHT.
4. ALL STORM SEWER MANHOLES IN PAVED AREAS SHALL BE FLUSH WITH PAVEMENT, AND SHALL HAVE CONCRETE CURBS WITH 12" DIAMETER HOLES IN UNPAVED AREAS SHALL BE 6" ABOVE FINISH GRADE. UNLESS OTHERWISE NOTED OTHERWISE.
5. THE CONTRACTOR SHALL ADHERE TO ALL TERMS & CONDITIONS AS OUTLINED IN THE GENERAL NOTES & PERMIT FOR STORM WATER DISCHARGE ASSOCIATED WITH CONSTRUCTION ACTIVITIES. CONTRACTOR SHALL ADJUST AND/OR CUT EXISTING PAVEMENT AS NECESSARY TO ASSURE A SMOOTH FIT AND CONTINUOUS GRADE.
6. CONTRACTOR SHALL ASSURE POSITIVE DRAINAGE AWAY FROM BUILDING FOR ALL NATURAL AND PAVED AREAS.
7. ALL PAVED AREAS RETURNED BY GRADING OPERATION SHALL BE EQUAL TO OR BETTER THAN EXISTING.
8. CONTRACTOR SHALL APPLY A STABILIZATION FABRIC TO ALL SLOPES WITH STEEP SLOPES. CONTRACTOR SHALL STABILIZE DISTURBED AREAS IN ACCORDANCE WITH GOVERNING SPECIFICATIONS UNTIL A HEALTHY STAND OF VEGETATION IS OBTAINED.
9. CONSTRUCTION SHALL COMPLY WITH ALL APPLICABLE GOVERNING CODES AND BE CONSTRUCTED TO LOCAL STANDARDS.
10. PRECAST STRUCTURES SHALL HAVE A SMOOTH UNIFORM POURED MORTAR INVERT FROM INVERT IN TO INVERT OUT.
11. TOPOGRAPHIC INFORMATION IS TAKEN FROM A TOPOGRAPHIC SURVEY BY SOUTHEASTERN SURVEYING AND MAPPING. IF THE CONTRACTOR DOES NOT ACCEPT EXISTING TOPOGRAPHY AS SHOWN ON THE PLANS, THEN THE CONTRACTOR SHALL SUPPLY, AT THEIR EXPENSE, A TOPOGRAPHIC SURVEY BY A REGISTERED LAND SURVEYOR TO THE OWNER FOR REVIEW.
12. ALL EXISTING OR NEW CONSTRUCTION SHALL BE CONSTRUCTED TO MATCH EXISTING MANHOLE INSISING OR EXISTING EXISTING FRAMES AS NECESSARY.
13. ALL EXISTING GRADE ELEVATIONS ARE TO REMAIN. PAVEMENT OVERLAYS ARE TO BE FEATHERED TO MATCH ALL EXISTING GRADE ELEVATIONS.
14. CONTRACTOR SHALL MATCH EXISTING GRADE AT LIMITS OF DISTURBANCE.

1. POTABLE WATER SERVICE PROVIDED BY THE CITY OF WINTER PARK.
2. SANITARY WASTEWATER SERVICE PROVIDED BY THE CITY OF WINTER PARK.
3. ALL PRODUCTS SHALL MEET THE CITY OF WINTER PARK WATER AND WASTEWATER DEPARTMENT STANDARDS FOR CONSTRUCTION.
4. ALL FILL MATERIAL IS TO BE IN PLACE, AND COMPACTED BEFORE INSTALLATION OF PROPOSED UTILITIES.
5. CONTRACTOR SHALL NOTIFY THE PROPER UTILITY AUTHORITIES 48 HOURS PRIOR TO ANY UTILITIES CONSTRUCTION.
6. **SANITARY SEWER**
SANITARY GRAVITY SEWER 4 INCH THROUGH 12 INCH SHALL BE PVC PER ASTM D3034, SDR 35 (FOR PIPES 10 DEEP AND BELOW) OR SDR 26 (FOR PIPES DEEPER THAN 10'). JOINTS SHALL BE INTEGRAL BELL JOINTS. IN ACCORDANCE WITH ASTM D2672 AND ASTM F417, ALL PVC SEWER SHALL BEAR THE NSF-DWV SEAL.
7. FORCE MAIN PVC PIPE 4 INCH THROUGH 12 INCH SHALL BE AWWA C900, DR 18, GREEN PIGMENTED.
8. **PRIVATE WATER MAIN**
POTABLE WATER PVC PIPE 4 INCH THROUGH 12 INCH SHALL BE AWWA C900, DR 18, BLUE PIGMENTED, ALL POTABLE WATER MAINS MUST BE NSF-DWV TOGIC.
9. POTABLE WATER MAINS SHALL BE CLASS 150, 150 PSI, 150' MINIMUM COVER, 150' MINIMUM DEPTH, CLASS 350, WITH AN INTERIOR PROTECTIVE LINING OF CHENNAI/PORTLAND CEMENT, COAT PER AWWA C104. PIPE SHALL BE COLOR CODED BLUE WITH TAPE ALONG THE TOP OF THE PIPE.
10. POTABLE WATER PVC PIPE 10" AND SMALLER SHALL CONFORM TO ASTM D2241, SDR21, WITH 1/2" DIMENSIONS, AND MANUFACTURED FROM PVC 1120 RESIN.
11. POTABLE WATER PIPE 2" AND SMALLER MAY ALSO BE AWWA C301 POLYETHYLENE TUBING, SDR-4 BLUE PIGMENTED.
12. **MINIMUM TRENCH WIDTH SHALL BE 2 FEET.**
13. CONTRACTOR SHALL MAINTAIN A MINIMUM OF 3'-0" COVER ON ALL WATER AND SANITARY SEWER MAINS.
14. ALL LINES UNDERGROUND SHALL BE INSTALLED, INSPECTED AND APPROVED BY CITY OF WINTER PARK FOR ALL WATER AND FOR SANITARY SEWER BEFORE BACKFILLING.
15. ALL EXISTING MANHOLES SHALL BE RAISED AS NECESSARY TO BE FLUSH WITH PROPOSED PAVEMENT ELEVATIONS, AND TO BE SIX INCHES ABOVE UNPAVED GROUND ELEVATIONS WITH WATER TIGHT LIDS.
16. ALL EXISTING UTILITIES HAVE BEEN FIELD VERIFIED. HOWEVER, EXISTING UTILITIES SHALL BE RE-VERIFIED PRIOR TO CONSTRUCTION. CONTRACTOR SHALL MAINTAIN A MINIMUM OF 18" CLEARANCE, MEETING REQUIREMENTS OF AUST 21.0 OR AUST 21.1 (AWWA C916) (CLASS 50).
17. ALL SANITARY LINES (4" AND BELOW) SHALL BE SLOPED AT A MINIMUM OF 1.0%.
18. CONTRACTOR SHALL TURN OFF THE CORPORATION STOPS AT THE METERS FOR ALL WATER SERVICES THAT ARE TO BE REMOVED.
19. WHEN ANY ROOTS OF EXISTING TREES ARE ENCOUNTERED DURING LAND CLEARING AND/OR GRADING OF THE SITE THE ROOTS MUST BE CUT OFF EVENLY WITH CLEAN SHARP PRUNING TOOLS, CONTRACTOR SHALL MINIMIZE DAMAGE TO TREE ROOT SYSTEM.
20. A MINIMUM OF 10 FT SEPARATION SHALL BE PROVIDED BETWEEN THE UNDERGROUND UTILITIES AND ANY PROPOSED LARGE CROWNED TREES.
21. TRACER WIRE SHALL BE INSTALLED ON ALL WATER, SEWER AND RECLAIMED WATER MAINS. CONTRACTOR SHALL BE RESPONSIBLE FOR TESTING CONTINUITY OF THE WIRE.
22. ALL POTABLE WATER MAINS AND SERVICES DOWNSTREAM OF THE PROPOSED METER ASSEMBLY WILL BE UNDER CONTRACTOR'S RESPONSIBILITY.
23. ALL OTHER UTILITIES WILL BE PROVIDED IN ACCORDANCE WITH CITY OF WINTER PARK, RIGHT OF WAY AND/OR UTILITY EASEMENTS WILL BE OBTAINED FOR THE OFF-SITE UTILITIES.
24. ANY EXISTING SEWER, TANKS OR WELLS SHALL BE PROPERLY ABANDONED PRIOR TO EARTHWORK OR CONSTRUCTION, PERMITS SHALL BE APPLIED FOR AND ISSUED BY THE APPROPRIATE AGENCIES.

SCALE: NTS

COO1

- LEGEND**
- PROPERTY BOUNDARY/VIEW
 - CONSTRUCTION LIMITS
 - EASEMENT
 - DEMO
 - EXISTING SITE ITEMS TO BE REMOVED
 - EXISTING TREE
 - EX. STORMWATER STRUCTURE
 - EX. SANITARY SEWER
 - EX. CURB INLET



SURVEY NOTES:
SOUTH EASTERN SURVEYING
& ENGINEERING, LLC
ORLANDO, FL 32810

SURVEYED BY: JAMES L. PETERSEN
VERTICAL/HORIZONTAL DATUM: NAVD 83 / NAD83

CONSTRUCTION LIMITS = 2.45 AC

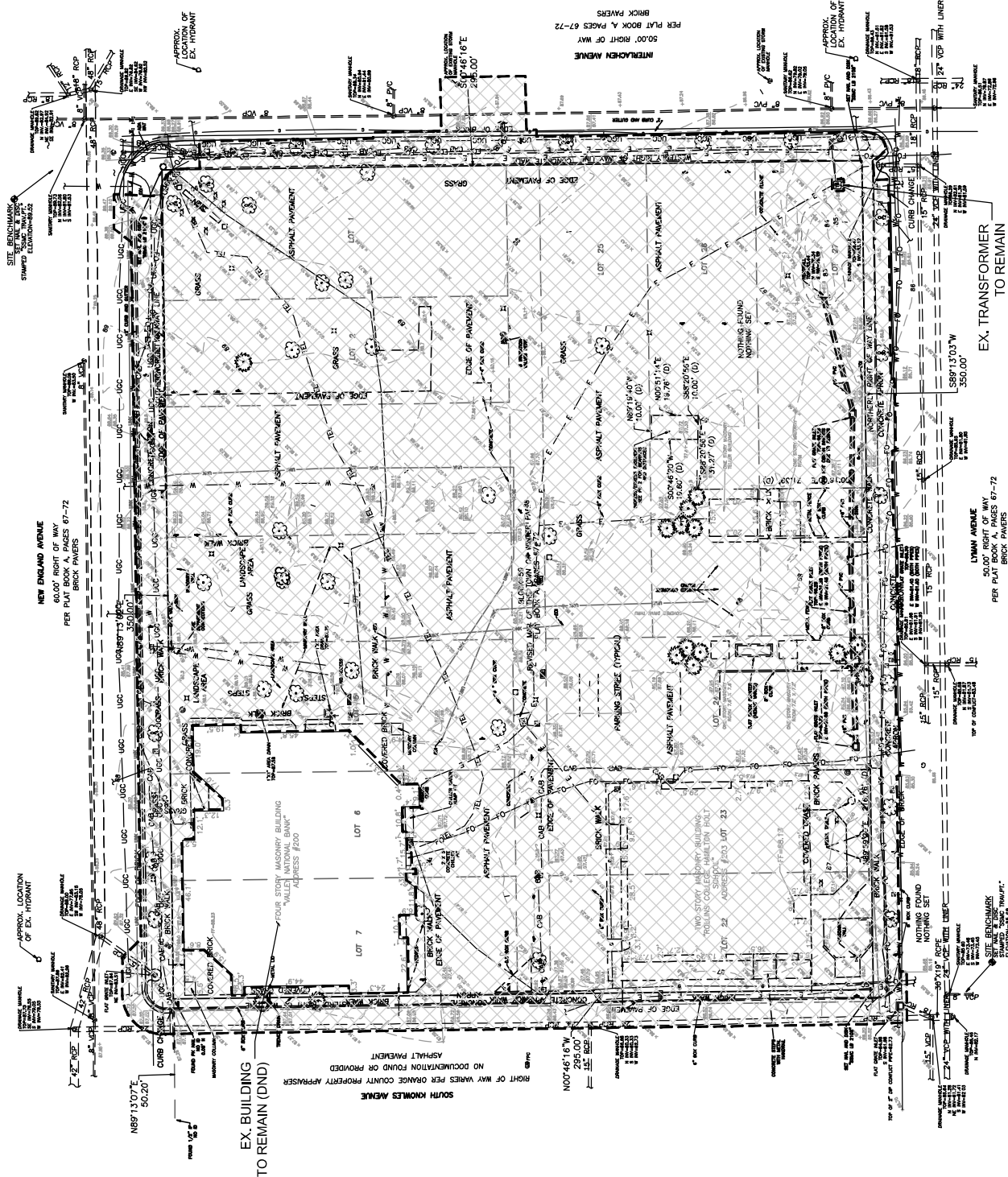
- NOTES:**
1. CONTRACTOR TO CLEAR GRUB AND STRIP AREAS AS SHOWN ON THIS PLAN.
 2. CONTRACTOR TO CONSIDER PERMITS FOR ALL UTILITIES AND EASEMENTS.
 3. CONTRACTOR TO MAINTAIN EXISTING TREES TO REMAIN. CONTRACTOR TO REMOVE ALL OTHER TREES.
 4. NO EXCAVATING MATERIAL SHALL BE STOCKPILED IN A PROJECT SET OR INTO ANY ADJACENT WATER BODY OR ADJACENT COASTAL WATERS.
 5. ALL EXCAVATIONS SHALL BE BACKFILLED WITH A MINIMUM OF 18" OF 3/4" CRUSHED GRANITE.
 6. INSPECTIONS BY THE CONTRACTOR TO DETERMINE THE LOCATION OF ALL UTILITIES SHALL BE CONDUCTED DAILY AND WITHIN 24 HOURS AFTER EACH CUT OR GREATER RAINFALL EVENT.
 7. ALL EXCAVATIONS SHALL BE BACKFILLED WITH A MINIMUM OF 18" OF 3/4" CRUSHED GRANITE.
 8. ANY EXCAVATIONS SHALL BE PERMITTED EXCEPT OPERATIONS THAT ARE NOT PART OF A LARGER COMMON PLAN OF DEVELOPMENT OR SALE.
 9. ALL EXCAVATIONS SHALL BE BACKFILLED WITH A MINIMUM OF 18" OF 3/4" CRUSHED GRANITE.
 10. STORMWATER RUNOFF WITH TURBIDITY GREATER THAN 20 NTU FROM LEAVING THE CONSTRUCTION SITE.

CONSTRUCTION SEQUENCE

1. REMOVE EXISTING CONCRETE AND APPROXIMATELY 10" OF TOP SOIL AND UNDERSTANDING.
2. PRIOR TO ANY CLEARING OR INSTALLATION OF STRUCTURES, UTILITIES AND EASEMENTS, THE CONTRACTOR SHALL CLEAR THE SITE OF ALL EXISTING TREES, STUMP REMAINS, AND STAKE ALL TREES.
3. INSTALL TEMPORARY CONSTRUCTION ENTRANCE ANYWHERE ON THE SITE. THE ENTRANCE SHALL BE RETAINED BY THE CONTRACTOR TO BLOCK ALL POSSIBLE ENTRIES TO THE SITE.
4. INSTALL REMAINING SITE FENCE, INTERLOCKING JOINTS, AND OTHER MEASURES AS SHOWN ON PLANS OR AS REQUIRED BY THE CONTRACTOR.
5. CALL FOR ON-SITE INSPECTION BY INSPECTOR, WHEN NECESSARY TO INSTALL THESE DEVICES.
6. CALL FOR ON-SITE INSPECTION BY INSPECTOR, WHEN NECESSARY TO INSTALL THESE DEVICES.
7. MAINTAIN ALL EXISTING UTILITIES AND STRUCTURES.
8. MAINTAIN ALL EXISTING UTILITIES AND STRUCTURES.
9. MAINTAIN ALL EXISTING UTILITIES AND STRUCTURES.
10. MAINTAIN ALL EXISTING UTILITIES AND STRUCTURES.

CONTROL OF EROSION

1. BARE EARTH AREAS SHALL BE WATERED DURING CONSTRUCTION TO PREVENT THE FORMATION OF DUST. THE TRANSPORT OF FUGITIVE DUST, IT MAY BE NECESSARY TO LIMIT CONSTRUCTION VEHICLE TRAVEL TO THE SITE. IN NO CASE SHALL FUGITIVE DUST BE ALLOWED TO LEAVE THE SITE UNDER CONSTRUCTION.
2. AS SOON AS PRACTICAL AFTER COMPLETION OF CONSTRUCTION, BARE EARTH AREAS SHALL BE VEGETATED.
3. VEGETATION ARE NOT EFFECTIVE IN CONTROLLING DUST. OTHER METHODS AS NECESSARY FOR SUCH CONTROL SHALL BE EMPLOYED. THESE METHODS SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE FOLLOWING: A. MINIMUM HEIGHT SHALL BE 4 FEET. B. MINIMUM SPACING SHALL BE 10 FEET. C. MINIMUM WIDTH SHALL BE 10 FEET. D. MINIMUM LENGTH SHALL BE 10 FEET. E. MINIMUM WIDTH SHALL BE 10 FEET. F. MINIMUM LENGTH SHALL BE 10 FEET. G. MINIMUM WIDTH SHALL BE 10 FEET. H. MINIMUM LENGTH SHALL BE 10 FEET. I. MINIMUM WIDTH SHALL BE 10 FEET. J. MINIMUM LENGTH SHALL BE 10 FEET. K. MINIMUM WIDTH SHALL BE 10 FEET. L. MINIMUM LENGTH SHALL BE 10 FEET. M. MINIMUM WIDTH SHALL BE 10 FEET. N. MINIMUM LENGTH SHALL BE 10 FEET. O. MINIMUM WIDTH SHALL BE 10 FEET. P. MINIMUM LENGTH SHALL BE 10 FEET. Q. MINIMUM WIDTH SHALL BE 10 FEET. R. MINIMUM LENGTH SHALL BE 10 FEET. S. MINIMUM WIDTH SHALL BE 10 FEET. T. MINIMUM LENGTH SHALL BE 10 FEET. U. MINIMUM WIDTH SHALL BE 10 FEET. V. MINIMUM LENGTH SHALL BE 10 FEET. W. MINIMUM WIDTH SHALL BE 10 FEET. X. MINIMUM LENGTH SHALL BE 10 FEET. Y. MINIMUM WIDTH SHALL BE 10 FEET. Z. MINIMUM LENGTH SHALL BE 10 FEET.



NOTE:
REFER TO LANDSCAPE DRAWINGS FOR EXISTING TREE
RETENTION AND PROTECTION PLAN, SEE SHEET L0003.

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LANDDESIGN.COM
BNA, BNA LICENSE # 06280

DATE: 06/10/2022
1. CUP SUBMITTAL: 06/10/2022
2. CUP REVISIONS: 06/10/2022

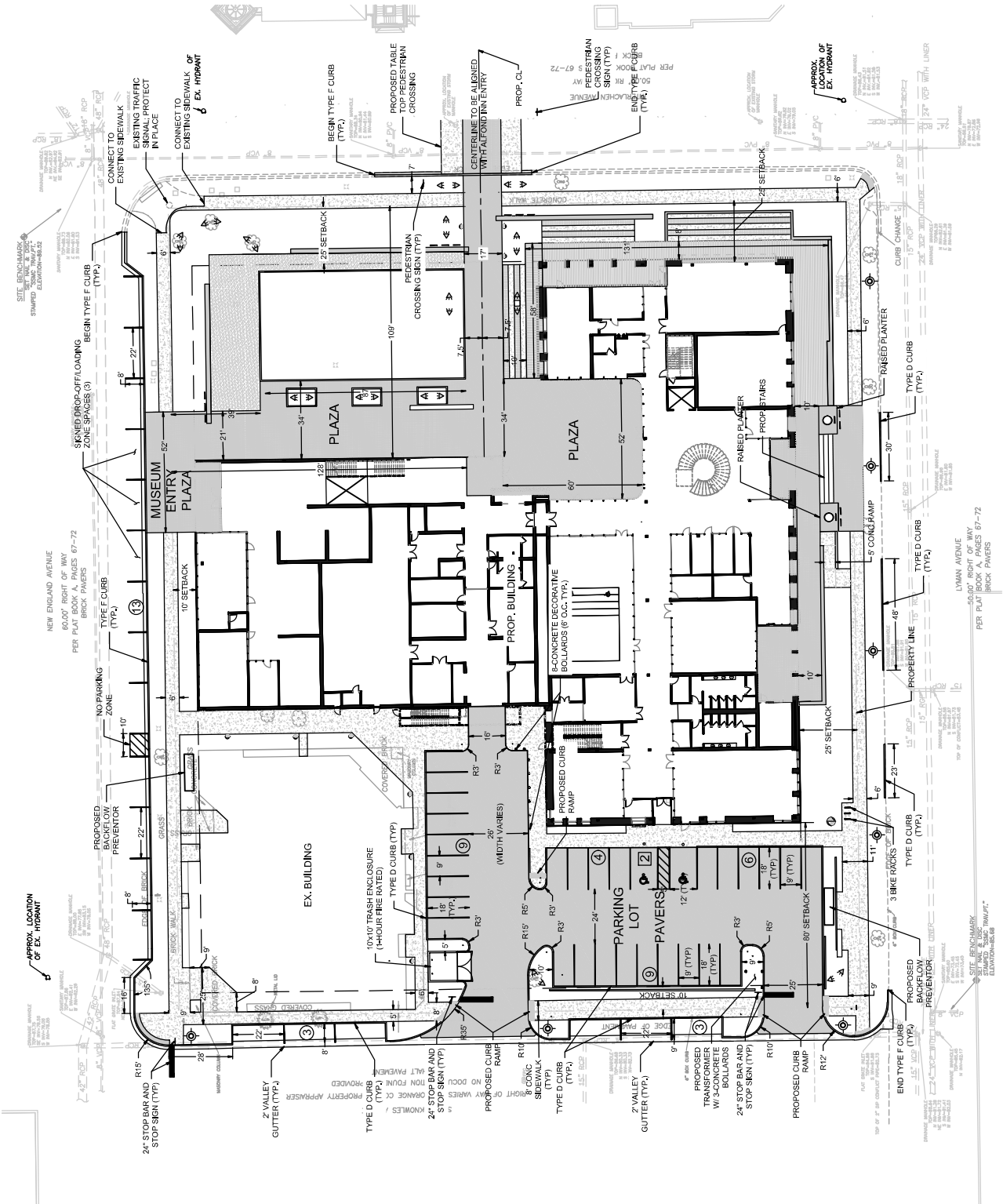
SITE PLAN

SCALE: 1"=30'

C003

LEGEND

- PROPERTY BOUNDARY/ROW
- CONSTRUCTION LIMITS
- EASEMENT
- SETBACK
- SIGHT DISTANCE
- PROPOSED CONCRETE PAVEMENT
- PROPOSED ASPHALT PAVEMENT
- PROPOSED COMPACT VEHICLE PARKING
- PARKING COUNT
- ACCESSIBLE PARKING COUNT
- SITE DEVELOPMENT SUMMARY:
- SITE AREA: 2.37 ACRES
- TOTAL SITE:
- PARCEL ID: 06-22-30-4600-00-01
06-22-30-4600-00-02
06-22-30-4600-00-03
06-22-30-4600-00-04
06-22-30-4600-00-05
- ZONING: PUBLIC/QUASI-PUBLIC (POF)
- FUTURE LAND USE: INSTITUTIONAL
- FLOOR AREA RATIO: 5.0
MAXIMUM FLOOR AREA: 113,237 SF ± 0.43
PROPOSED: 123,362 SF 7103,237 SF ± 1.19
- LANDSCAPE BUFFER: SEE LANDSCAPE PLANS.
- BUILDING SQUARE FOOTAGE: GROSS: 123,362 SQ. FT.
- BUILDING HEIGHT: PROPOSED MAX: MUSEUM: 4 STORIES (63')
MUSEUM: 2 STORIES (24')
- BUILDING SETBACKS: NORTH E. NEW ENGLAND AVENUE: 10'
NORTH E. LYMAN AVENUE: 20'
SOUTH E. LYMAN AVENUE: 25'
WEST S. KNOWLES AVENUE: 80'
- SOLID WASTE: TRASH DUMSTER
- PARKING: CAR PARKING: PARKING SPACES PER COMMUNITY BENEFIT AGREEMENT (DOC #20200300457) BETWEEN "CITY OF WINTER PARK, FLORIDA", "ROLLINS COLLEGE" AND "HOLT PROPERTIES LLC".
ADA REQUIRED: 2 SPACES
PROPOSED: 30 SPACES INCLUDING 2 ADA SPACES
ON STREET PARKING:
PROPOSED: 19 SPACES
BIKE PARKING: REQUIRED: 5 SPACES
PROPOSED: 6 SPACES
- FLOOD PLAIN: THIS PROJECT IS LOCATED IN FEMA "X" FLOOD ZONE. AN AREA WHICH LIES OUTSIDE OF THE 100 YEAR FLOOD ZONE. THE PROJECT WILL BE CONSTRUCTED WITHIN THE 100 YEAR FLOOD ZONE DATED SEPTEMBER 25, 2009.
- SOIL TYPES: 95-URBAN LAND, 0% TO 2% SLOPES
- STORMWATER: THE STORMWATER MANAGEMENT SYSTEM WILL BE DESIGNED TO MEET CITY OF WINTER PARK REQUIREMENTS FOR THE MANAGEMENT OF THE SAINT JOHNS RIVER WATER MANAGEMENT DISTRICT.
- UTILITIES: WASTE WATER PROVIDER: WINTER PARK WATER TREATMENT PLANT



003 SITE PLAN
PAGE 1 OF 2

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ISSUED FOR	DATE
CUP SUBMISSION	06/12/2022
CUP RE-SUBMISSION	03/03/2023

CONCEPTUAL
GRADING &
DRAINAGE PLAN

C004

LEGEND

- THE SOUTHWESTERN
- PROPOSED CONTOUR ELEVATION
- PROPOSED SPOT ELEVATION
- PROPOSED CURB ELEVATION
- PROPOSED POT ELEVATION
- PROPOSED DRIVE ELEVATION
- PROPOSED G + FACE OF CURB
- PROPOSED STORM PIPES
- PROPOSED MAJOR CONTOURS
- PROPOSED MINOR CONTOURS
- 3% CONTOUR/SPOT ELEVATION
- 3% MAJOR CONTOURS
- 3% MINOR CONTOURS
- FINISH ELEVATION
- 122.00
- 121.250
- BC 122.00
- PC 121.250
- 50'
- 200.00

STORM NARRATIVE:

THE INNOVATION TRIANGLE IS LOCATED IN WINTER PARK, FLORIDA. THE PROJECT PROPOSES TO REDVELOP A 22.24-ACRE PARCEL BOUND TO THE NORTH BY NEW ENGLAND AVENUE, INTERLACHEN AVENUE TO THE EAST, LYMAN AVENUE TO THE SOUTH, AND KNOWLES AVENUE TO THE WEST. THE PROPOSED PROJECT WILL CONSTRUCT A NEW MUSEUM AND CRUMMER CENTER FOR ROLLINS COLLEGE. DIRECTLY ADJACENT THE EXISTING LAWRENCE CENTER BUILDING, THE WORK IS COMPREHENSIVE. NEW PARKING AND ASSOCIATED INFRASTRUCTURE, EXISTING BUILDING STORAGE, ACCESS AND EMERGENCY DRIVEWAY, DETENTION, ACCESSIBILITY, THE LAWRENCE CENTER BUILDING WILL REMAIN OPERATIONAL. HOWEVER REMAINING EXISTING SITE WILL BE CLEARED TO MAKE WAY FOR THE PROPOSED DEVELOPMENT.

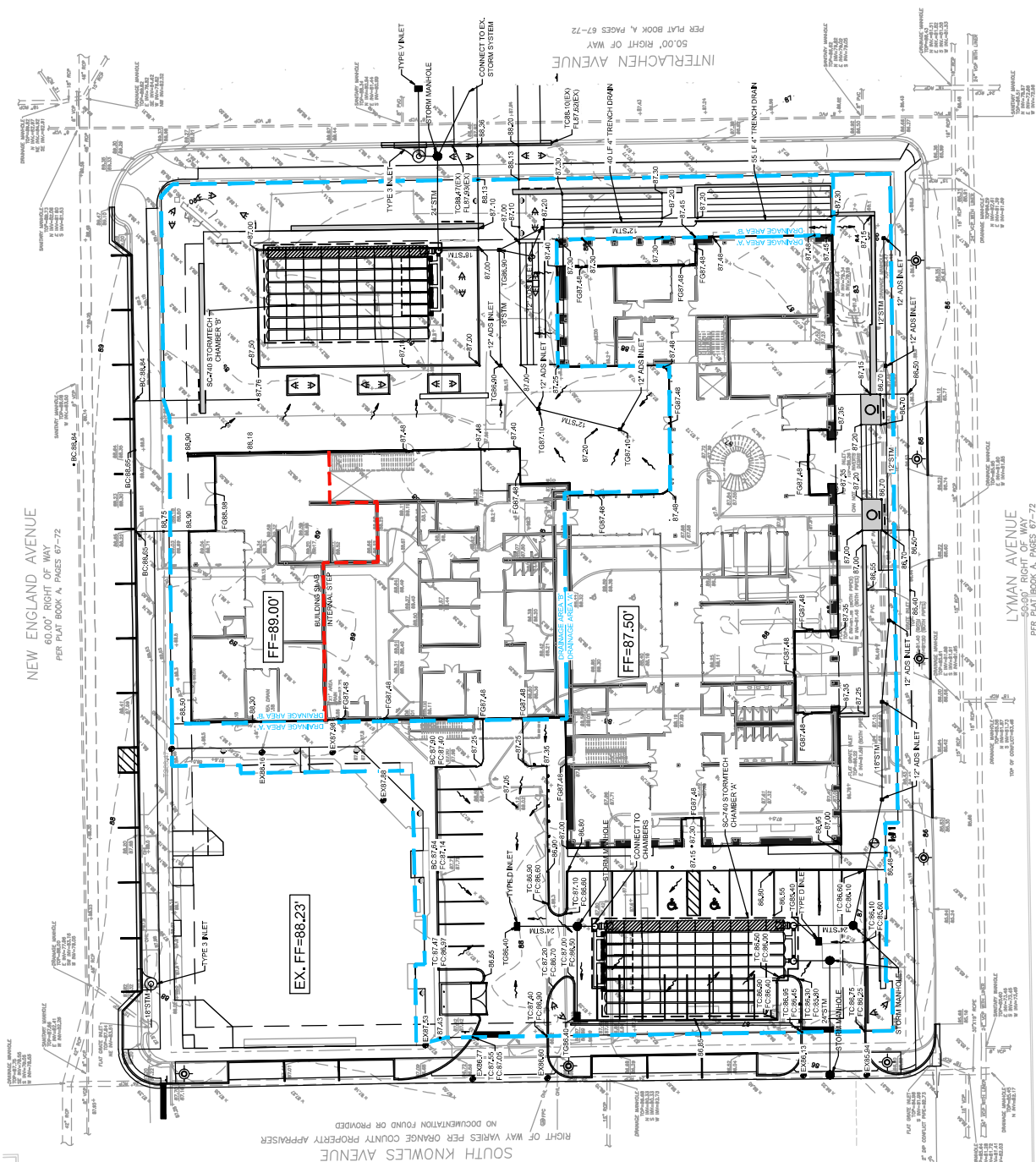
IN ACCORDANCE WITH THE CITY OF WINTER PARK AND ST. JOHNS COUNTY WATER MANAGEMENT DISTRICT, DRY DETENTION STORAGE FOR A STANDARD GEOMETRIC STORMWATER PERMIT IS REQUIRED TO TREAT THE FIRST 1.25 INCHES OF THE PREVIOUS RAIN PLUS 0.5" OVER THE PREVIOUS 24-HOUR PERIOD. THE PREVIOUS RAINFALL RATE MUST BE GREATER, IN ADDITION, THE POST-DEVELOPMENT RUNOFF RATE MUST NOT EXCEED THE PRE-DEVELOPMENT RUNOFF RATE FOR THE PREVIOUS 24-HOUR PERIOD. IN ORDER TO AVOID EXCESS STORM EVENTS, THE SITE HAS BEEN BROKEN INTO TWO DIFFERENT DRAINAGE BASIN AREAS TO ACCOUNT FOR THE TWO (2) DISCHARGE POINTS OFF THE SITE. EACH BASIN WILL REQUIRE ATTENUATION FOR EACH BASIN AND EACH BASIN WILL HAVE A SINGLE POINT OF DISCHARGE THAT WILL MATCH THE PRE-DEVELOPMENT RATE OF POST DISCHARGE. THE PRE-DEVELOPMENT PEAK RATE OF DISCHARGE WILL BE LIMITED TO THE PRE-DEVELOPMENT PEAK RATE OF DISCHARGE FOR THE MEAN ANNUAL 24-HOUR AND 25-YEAR 24-HOUR AND DESIGN STORM EVENTS.

NOTE:
SURVMD PERMIT AND NOI WILL BE SUPPLIED TO THE CITY
OF WINTER PARK FOR CONSTRUCTION PERMIT APPROVAL.

FOUO, CONFIDENTIAL, SECRET, UNCLASSIFIED

- | | |
|--|--|
| <p> FLORIDA ZONE / DF
 5-YEAR STORM ANALYSIS
 UNIFORM COEFFICIENT: 0.35
 TIME OF CONCENTRATION: 10 MINUTES
 RAINFALL AREA "A": 1.11 ACRES
 RANGE AREA "A": 0.93 ACRES
 RANGE AREA "B": 2.04 ACRES
 TOTAL AREA: 4.08 ACRES </p> | <p> C-70 STORMTCH CHAMBER A:
 EQUIPPED STORAGE VOLUME: 4.13 ACFT (5.683 CU. FT.)
 UNEQUIPPED STORAGE VOLUME: 0.15 ACFT (6.442 CU. FT.)
 HAMBERS: 77
 AFS: 16 </p> |
| <p> FLORIDA ZONE / DF
 5-YEAR STORM ANALYSIS
 UNIFORM COEFFICIENT: 0.35
 TIME OF CONCENTRATION: 10 MINUTES
 RAINFALL AREA "A": 1.11 ACRES
 RANGE AREA "A": 0.93 ACRES
 RANGE AREA "B": 2.04 ACRES
 TOTAL AREA: 4.08 ACRES </p> | <p> C-70 STORMTCH CHAMBER B:
 EQUIPPED STORAGE VOLUME: 0.11 ACFT (4.792 CU. FT.)
 UNEQUIPPED STORAGE VOLUME: 0.13 ACFT (5.365 CU. FT.)
 HAMBERS: 72
 AFS: 15 </p> |

NOTE: THE ENTIRE SYSTEM TO BE OWNED AND MAINTAINED BY ROLLINS COLLEGE. THE MANUFACTURER SPECIFICATIONS, A RECORDED MAINTENANCE AGREEMENT WILL BE SUBMITTED TO THE CITY OF WINTER PARK FOR REVIEW AND APPROVAL WITH CONSTRUCTION DOCUMENTS. THE AGREEMENT TO INCLUDE (BUT NOT LIMITED TO) MAINTENANCE INSTRUCTIONS, LOCATION OF INSPECTION PORTS, AND SCHEDULES FOR INSPECTIONS, MAINTENANCE, AND REPORTS.



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Los Angeles, CA 90025

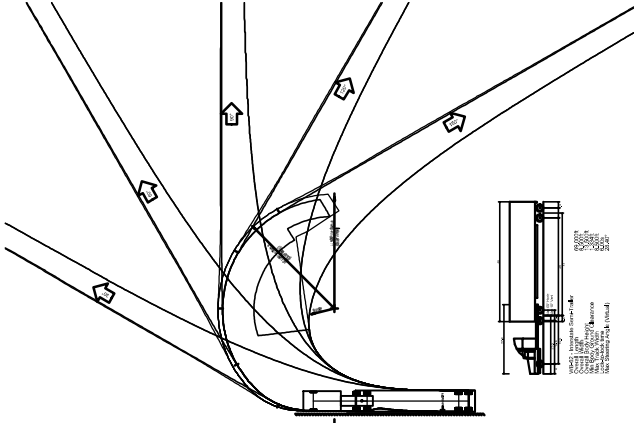
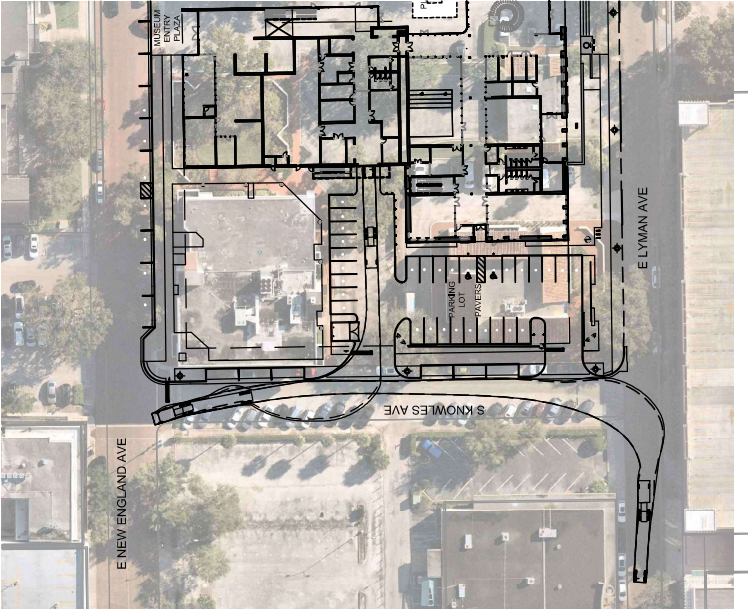
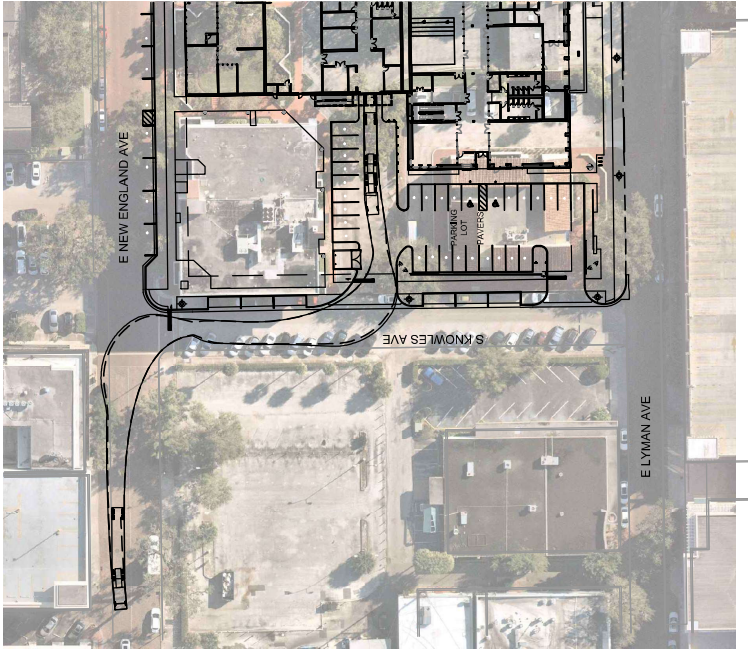
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2. CUP RE-SUBMITTAL	09/09/2023

LARGE TRUCK
VEHICLE TURNING
MOVEMENTS
SCALE: 1" = 40'

C007

LEGEND
VEHICLE BODY
TIRES



(NOT TO SCALE)

NOTE: ESTIMATED 18-WHEELER TRUCK DELIVERIES FOR ROLLINS MUSEUM OF ART OCCUR APPROXIMATELY 4-6 TIMES A YEAR. MUSEUM TO COORDINATE WITH CITY FOR LIMITED CLOSURES ON KNOWLES AVENUE TO ALLOW FOR DELIVERIES.



007 VEHICLE PLAN
SCALE: 1" = 40'

ROLLINS
INNOVATION
TRIANGLE
16008.04

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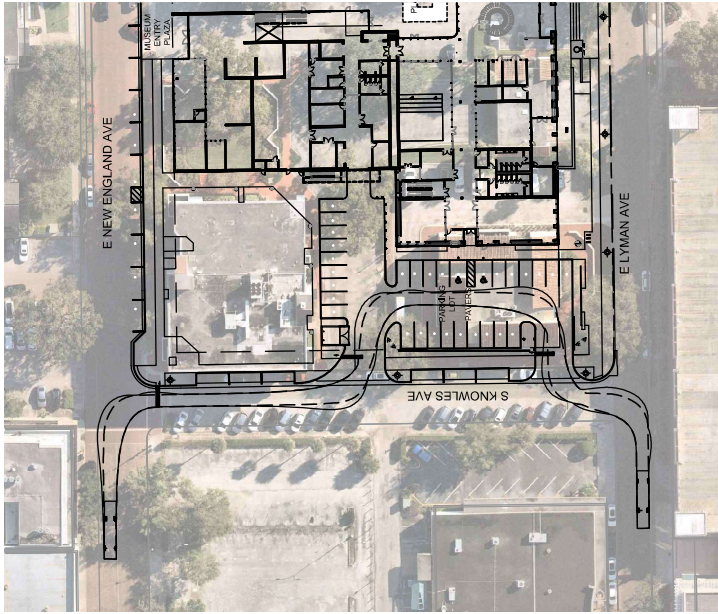
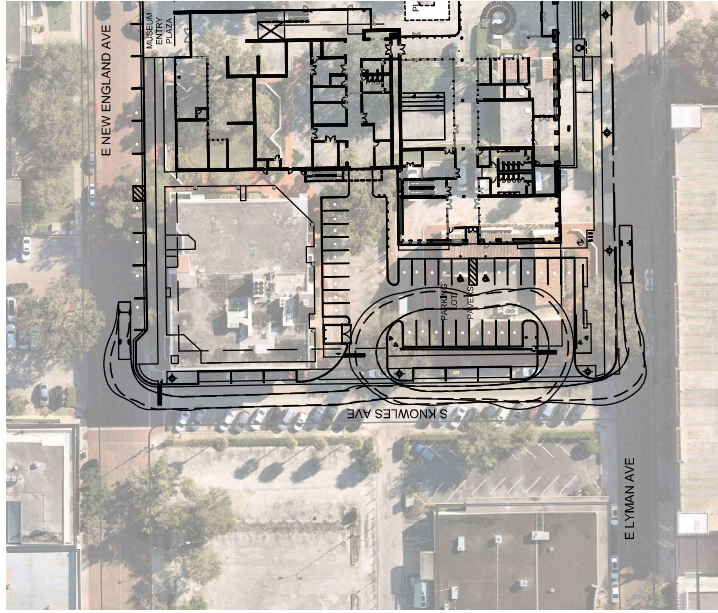
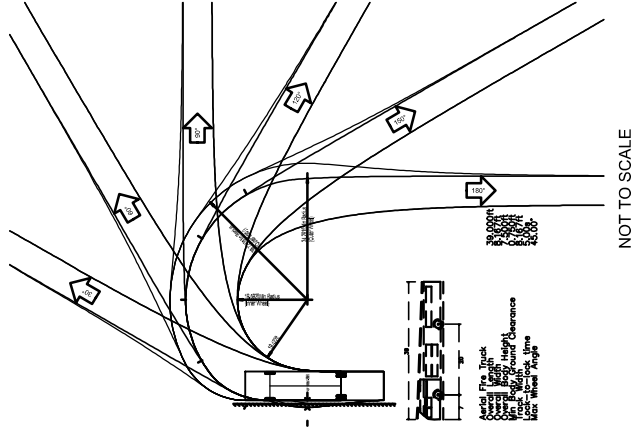
DATE
09/10/2022
09/09/2023

EMERGENCY
VEHICLE

SCALE: 1" = 40'

C008

LEGEND
VEHICLE BODY
TIRES



008 EMERGENCY VEHICLE
SCALE: 1" = 40'

ROLLINS
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TRIANGLE
16008.04

City of Los Angeles
200 N. Main Street
West, Suite 11, 12700

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Los Angeles, CA 90025



REVISIONS
DATE
DESCRIPTION
BY
DATE
DESCRIPTION
BY

COVER SHEET

LC000

ROLLINS INNOVATION TRIANGLE

CONDITIONAL USE APPROVAL PLANS

MARCH 03, 2023

Prepared For
CITY OF WINTER PARK

Sheet List Table	
Sheet Number	Sheet Title
LC000	COVER SHEET
LC001	GENERAL NOTES
LC002	LANDSCAPE PLAN
LC003	TREE PROTECTION PLAN
LC004	STANDARD TREE PROTECTION TABLE
LC005	STREET SIGNS & OUTDOOR LIGHTING
LC006	LANDSCAPE DETAILS
LC007	PLANT MATERIAL SCHEDULE

SHADE TREE
Acer rubrum / Red Maple
Magnolia grandiflora 'Claudia Wannamaker' / Claudia Wannamaker Magnolia
Quercus virginiana / Southern Live Oak

SPECIMEN UNDERSTORY TREE
C. lat. auriculatus / E. auriculatus C. lat.

SPECIMEN PALM
Phoenix dactylifera Medjool / Medjool Date Palm

PALM
Sabal palmetto / Sabal Palmetto

UNDERSTORY 1
 Illegitimate "Native" / Native Nationally

UNDERSTORY 2

PALM-RELOCATION

Myrcianthes fragrans / Simpson's Stopper
Podocarpus macrophyllus 'Dwarf Pingles' / Dwarf Pingles Yew Podocarpus
Zamia pumila / Coontie Cycad

ACCENT SHRUB
Neonhotentilla hispaniola / Maricao Fom

Citation: [Citation](#)

Solidago rugosa 'Fireworks' / Fireworks Winkleaf Goldenrod
Spartina bakeri / Sand Cordgrass

SHADE MIX
Nephrolepis biserrata / Macho Fem

© 2004 Blackwell Publishing Ltd *Journal of Internal Medicine* 255: 105–112

Minimosa sulgigosa / Sulgimine Jasmine
Trachelospermum asiaticum / Minima Jasmine

SOD1
Zoysia japonica / Zoysia Grass

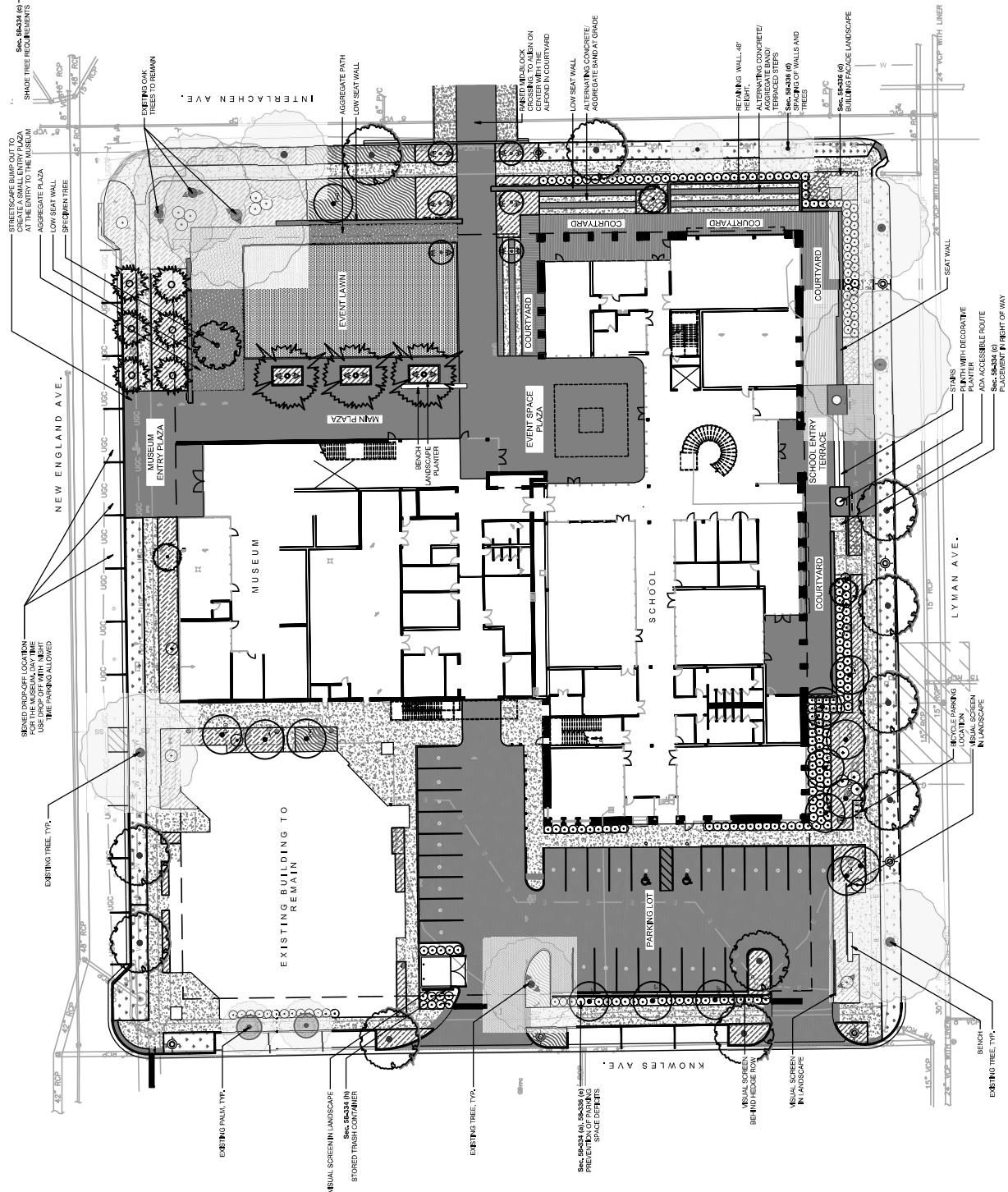
SOD2
Stenotaphrum secundatum / St. Augustine Grass

NOTE: ALL LANDSCAPE BEDS TO BE ~~PINE~~ BARK MULCH

Sec. 50-333 (i)
 DEMANDS DUE TO TOPOGRAPHY, BUILDING LAYOUT, OR OTHER
 SPECIAL CIRCUMSTANCES MAY BE GRANTED ON A CASE-BY-CASE BASIS
 SUBJECT TO MEETING THE INTENT OF THE LANDSCAPE REGULATIONS.



SCALE: 1" = 20'





ROLLINS
INNOVATION
TRIANGLE
16008,04

Rollins Innovation Triangle
200 Westwood Avenue
Westwood Park, IL 60090

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12248 Santa Monica Blvd.
Los Angeles, CA 90025



DIX-HITE
10000 WILSON BLVD. #200
LOS ANGELES, CA 90024
(310) 441-1777

DESIGNED BY
DATE
06/07/2022
03/03/2023
CUP SUBMIT/ISSUE
CUP RESUBMISSION

STREET SIGNS &
OUTDOOR LIGHTING

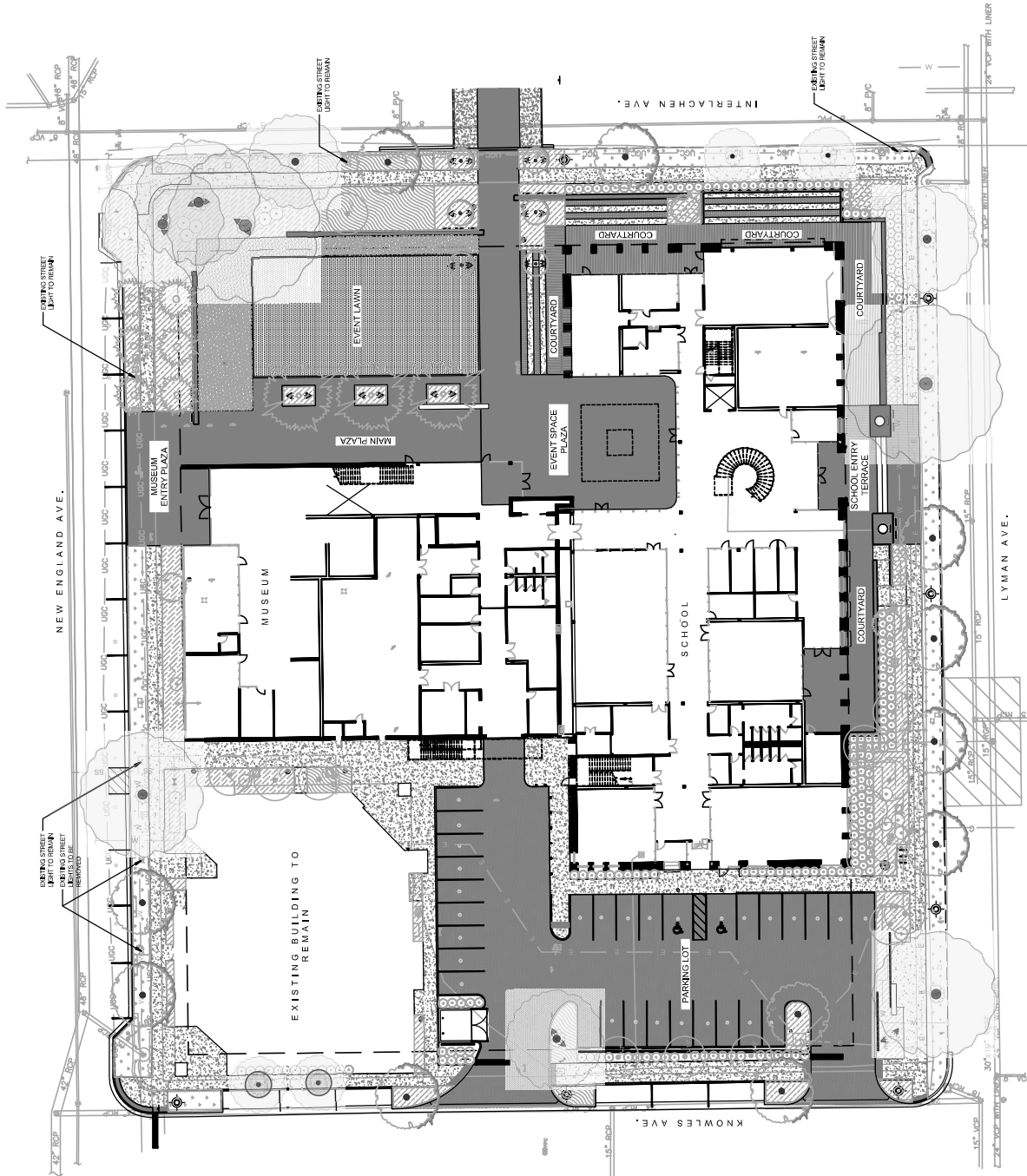
LC005

LIGHTING SCHEDULE

- XX EXISTING STREET LIGHT
 - ⦿ PROPOSED STREET LIGHT
 - ⦿ PROPOSED BOLLARD PATH LIGHT
 - ⦿ PROPOSED TREE UPLIGHT
 - PROPOSED SIGN LIGHTING
 - EXISTING STREET SIGN
- NO SIGNAGE PROPOSED ON THIS PLAN.
SEE ARCHITECTURAL DRAWINGS FOR
BUILDING FACADE SIGNS



SCALE: 1" = 20'
0 20 40



PLANT SCHEDULE			BOTANICAL NAME		COMMON NAME	
CODE	CODE	CODE	CODE	CODE	CODE	CODE
			SHADE TREE			
	AR		Azadirachta indica		Red Mahoe	
	WC2		Magnolia grandiflora 'Claretta Warrumaker'		Claretta Warrumaker Magnolia	
	GV		Quercus virginiana		Southern Live Oak	
			SPECIMEN UNDERSTORY TREE			
	GE		Quercus europaea		European Oak	
			SPECIMEN PALM			
	PM3		Phoenix discolor 'Mrs. Medjool'		Medjool Date Palm	
			PALM			
	SS4		Salicoidium		Salicoidium	
			UNDERSTORY 1			
	IN		Illex cassia 'Native'		Native Daphne Holly	
			UNDERSTORY 2			
	JC		Juniperus chinensis 'Tortuosa'		Hollywood Juniper	
			PALM RELOCATION			
	SS3		Salicoidium		Calceolaria Palm	
			SHRUB			
	CODE		BOTANICAL NAME		COMMON NAME	
			HEDGE SHRUB			
	BZ		Illex verticillata 'Staked Dwarf'		Staked Dwarf Yucca Holly	
	MF		Myrsine fragrans		Simpson's Stopper	
	PD3		Podocarpus macrophylla 'Dwarf Pringle'		Dwarf Pringle Yew Podocarpus	
	ZP2		Zamia pumila		Coastal Cycad	
			ACCENT SHRUB			
	NM2		Nephrolepis blanda		Maize Fern	
	SM2		Salicoidium		Dwarf Palm	
			SHRUB AREA			
	CODE		BOTANICAL NAME		COMMON NAME	
			SUN MK			
	MC		Muhlenbergia capillaris		Pink Muhly Grass	
	SR		Solidago rugosa 'Fireworks'		Fireworks Worden's Goldenrod	
	SC		Spartina bakeri		Saint Cordgrass	
			SHADE MK			
	NM		Nephrolepis blanda		Maize Fern	
	PN		Psychotria nervosa		White Coffee	
	SM		Salicoidium		Dwarf Palm	
			ACCENT PLANTS			
	RF		Rosa blanda		Barbours Rose	

GROUND COVERS	CODE	BOTANICAL NAME	COMMON NAME
			
	MS	Mimosa angustata	Savanna Mimosa
	TA	Tradescantia virginiana	Mimosa Jasmine
			
	ZZ	Zizia aurea	Zizia Grass
			
	SS2	Sesuvium portulacastrum	S. Angustata Grass

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TRIANGLE
16008,04

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Los Angeles, CA 90025

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DIX-HITE
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Los Angeles, CA 90025
310.447.1777

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DATE
08/01/2022
08/03/2023
CUP SUBMITTER
CUP RESUBMITTER

PLANT MATERIAL
SCHEDULE

LC007

ROLLINS INNOVATION TRIANGLE
FINAL CONDITIONAL USE APPROVAL

ARCHITECTURE SHEET INDEX	
A-00	COVER SHEET
A-01	GENERAL SITE PLAN
A-02	GENERAL EXISTING SITE PLAN
A-03	GENERAL FLOOD ZONE MAP
A-04	GENERAL FLOOD ZONE MAP
A-05	GENERAL FLOOD ZONE MAP
A-06	GENERAL FLOOD ZONE MAP
A-07	GENERAL FLOOD ZONE MAP
A-08	GENERAL FLOOD ZONE MAP
A-09	GENERAL FLOOD ZONE MAP
A-10	GENERAL FLOOD ZONE MAP
A-11	GENERAL FLOOD ZONE MAP
A-12	GENERAL FLOOD ZONE MAP
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A-98	GENERAL FLOOD ZONE MAP
A-99	GENERAL FLOOD ZONE MAP
A-100	GENERAL FLOOD ZONE MAP

NOT FOR CONSTRUCTION

ROLLINS
INNOVATION
TRIANGLE
16008.04

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Los Angeles, CA 90025

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COVER SHEET
SCALE

A-00

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TRIANGLE
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Rollins Innovation Triangle
2001 Park Avenue Ave.
West Palm Beach, FL 33411

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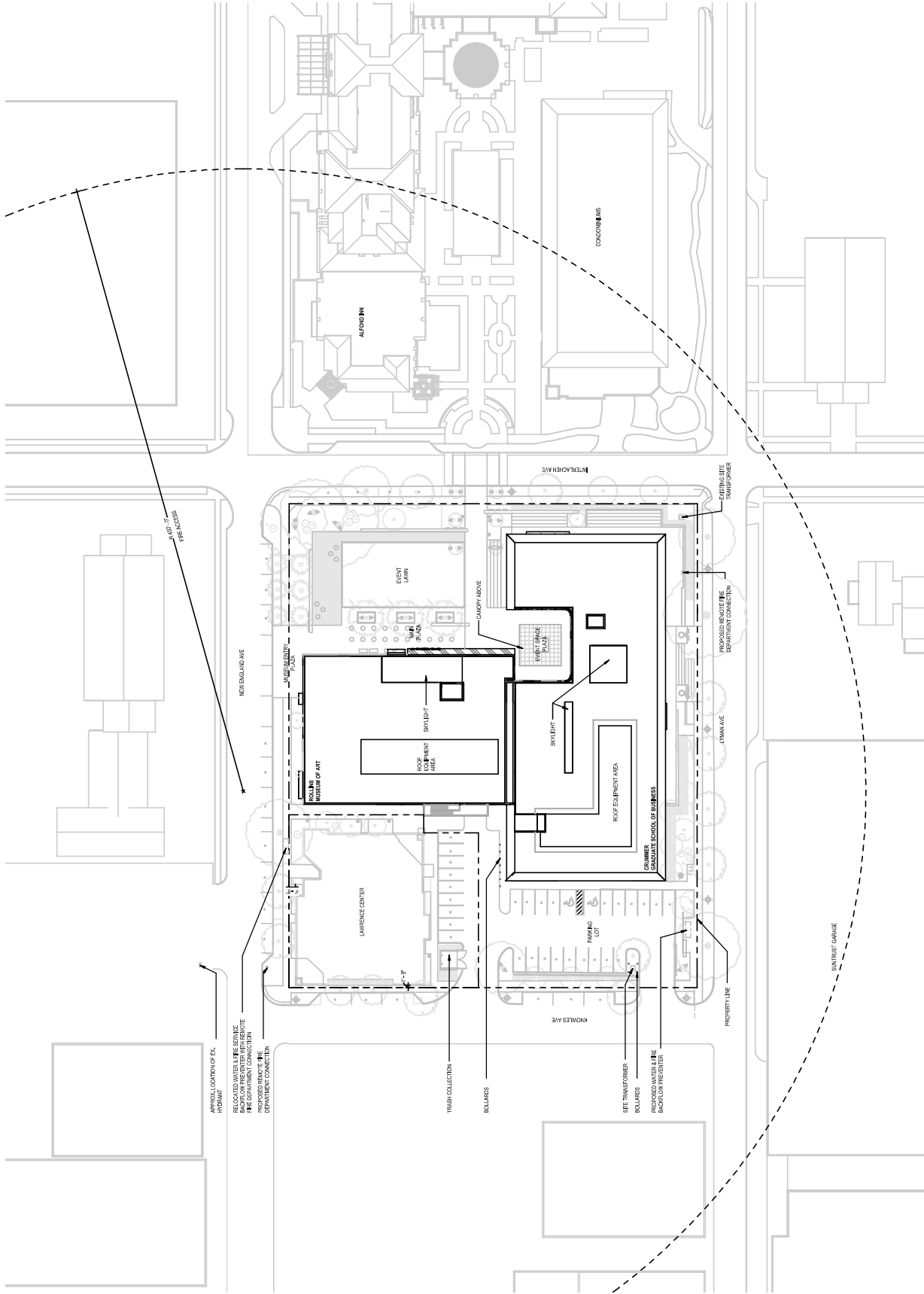
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DATE
08/10/2022
09/09/2023

OVERALL SITE
PLAN
SCALE: 1/8" = 1'-0"

01 SITE PLAN
SCALE: 1/8" = 1'-0"



A-01



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Rollins Innovation Triangle
2021 Rollins Avenue
Winnipeg, R3T 5V6, Canada

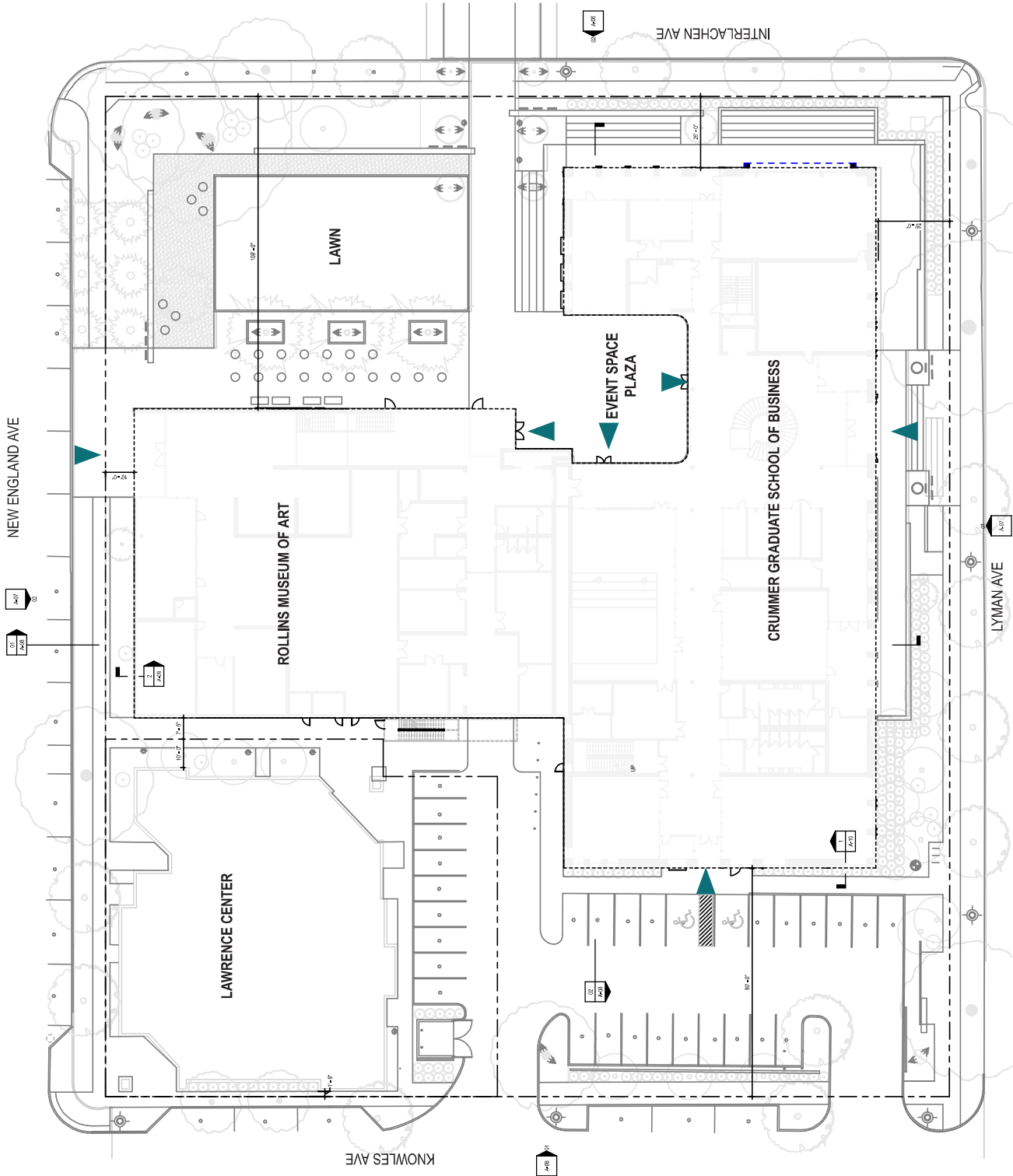
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2. CIP REVISION SUB 09/01/2022

ARCHITECTURE
SITE PLAN
SCALE: 1/8" = 1'-0"

A-02

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LEGEND:
▲ MAIN ENTRY POINT

1 OVERALL GROUND LEVEL PLAN
SCALE: 1/8" = 1'-0"

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INNOVATION
TRIANGLE
16008.04

Rollins Innovation Triangle
200 East Avenue Ave
West Park, FL 32789

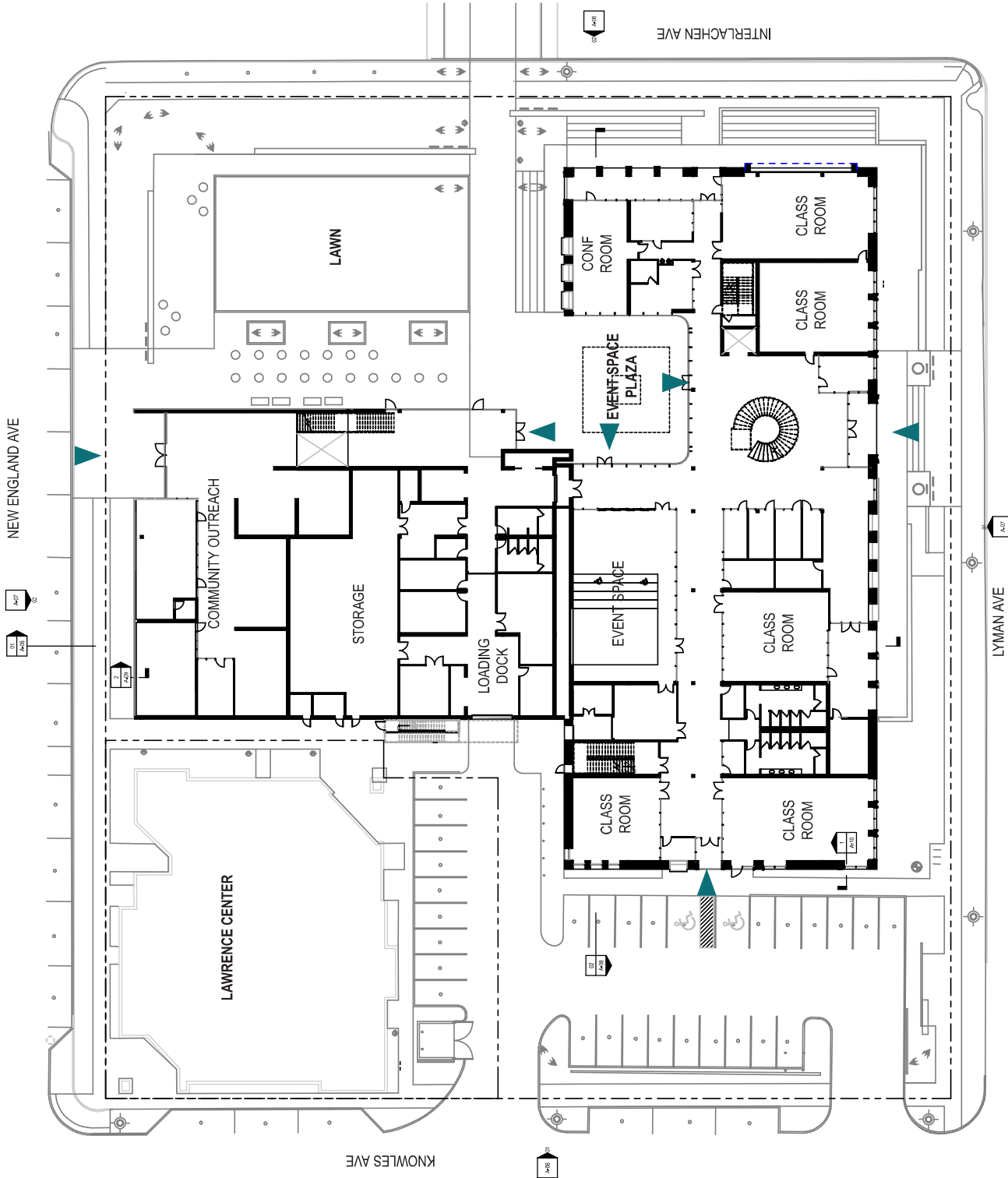
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GROUND FLOOR
PLAN
SCALE: 1/8" = 1'-0"

A-03

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LEGEND:
▲ MAIN ENTRY POINT

01 OVERALL GROUND LEVEL PLAN
SCALE: 1/8" = 1'-0"

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INNOVATION
TRIANGLE
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Rollins Innovation Triangle
200 East Avenue Ave
West Palm Beach, FL 33411

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Los Angeles, CA 90025

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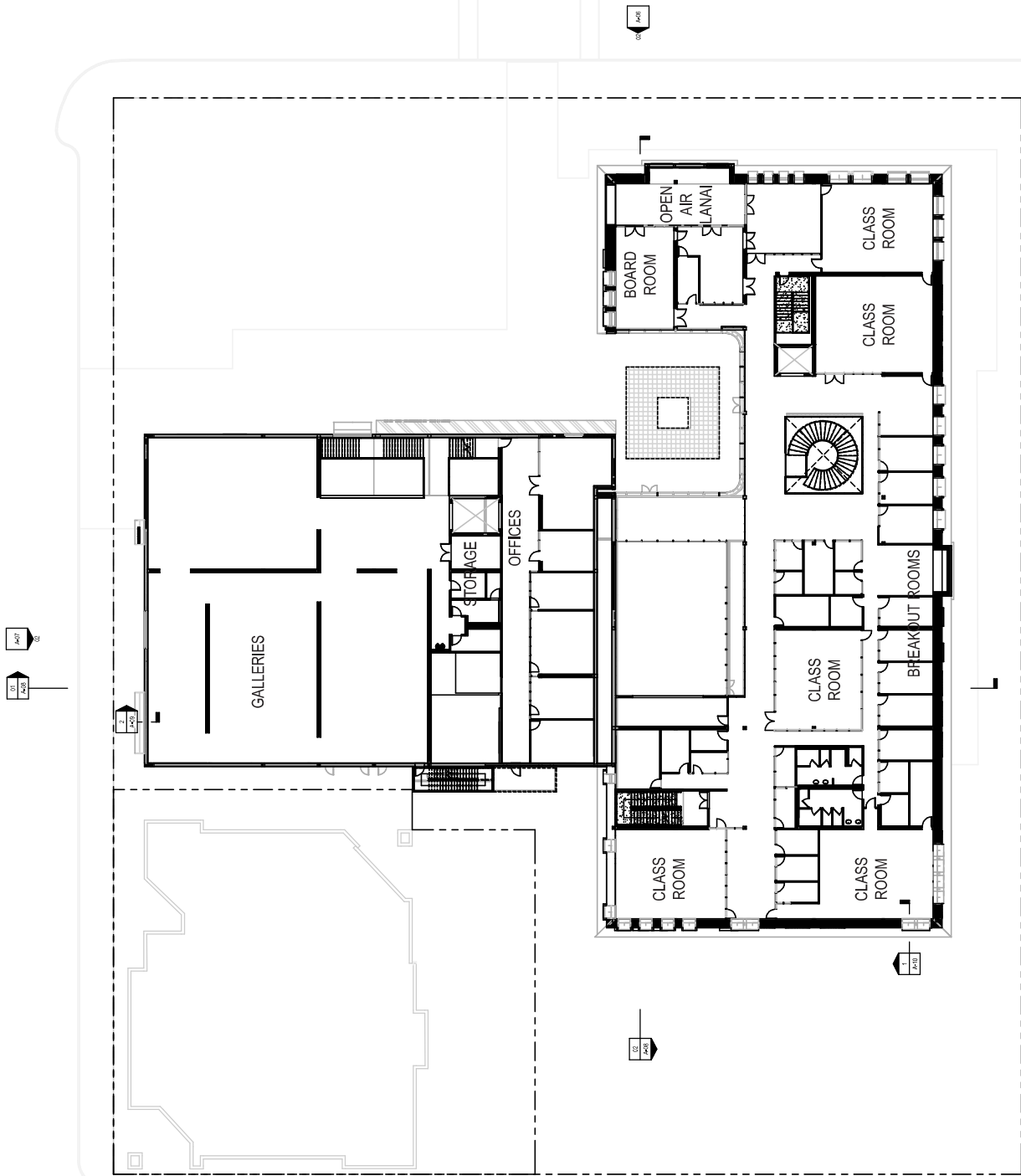
SECOND FLOOR
PLAN
SCALE: 1/8" = 1'-0"



01 OVERALL SECOND LEVEL PLAN
SCALE: 1/8" = 1'-0"

A-04

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200 East Green Ave.
West Palm Beach, FL 33411

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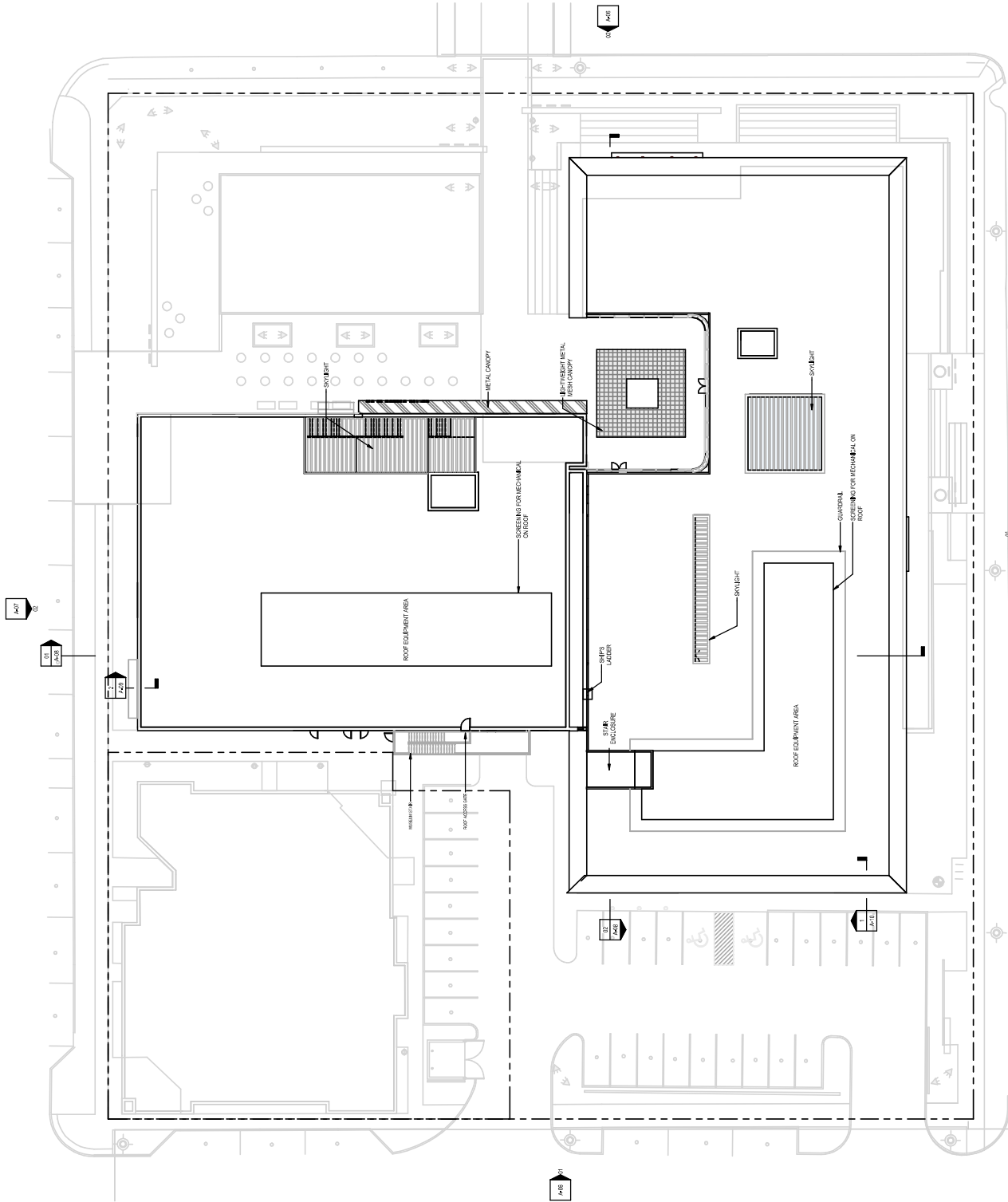
ROOF PLAN
SCALE: 1/8" = 1'-0"

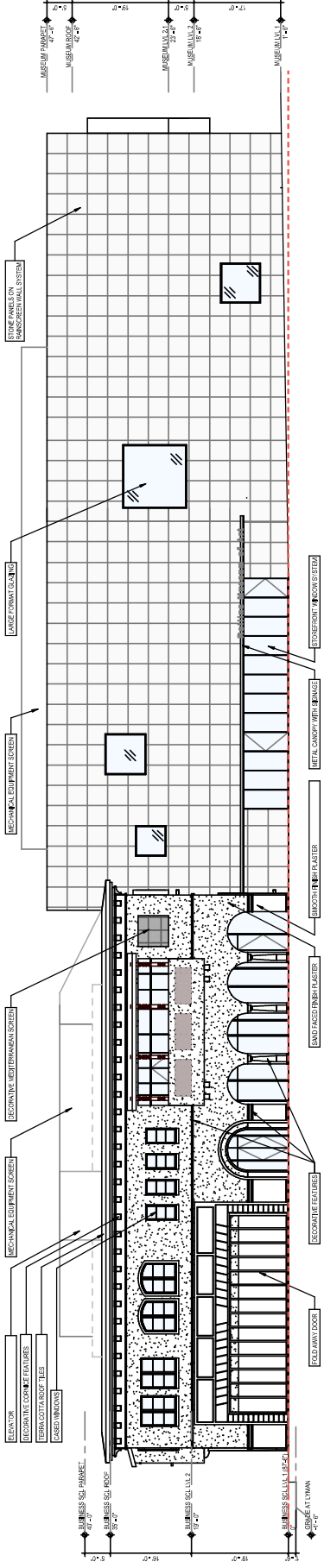


01 OVERALL ROOF PLAN
SCALE: 1/8" = 1'-0"

A-05

NOT FOR CONSTRUCTION

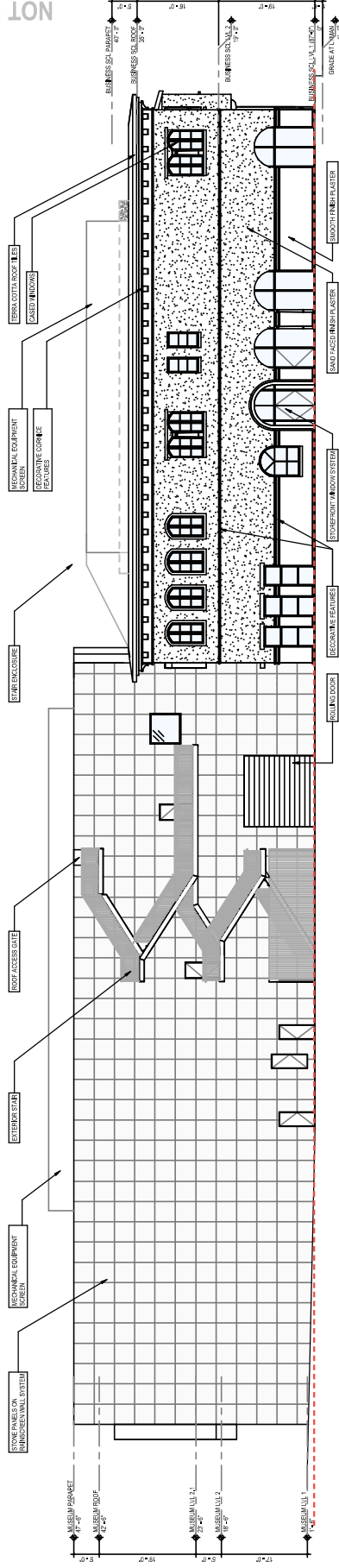




Grade Plane = 87'-6" = Crummer Graduate School of Business Level 1

02 EAST ELEVATION
SCALE: 1" = 16'-0"

NOT FOR CONSTRUCTION



Grade Plane = 87'-6" = Crummer Graduate School of Business Level 1

01 WEST ELEVATION
SCALE: 1" = 16'-0"

ROLLINS
INNOVATION
TRIANGLE
16008.04

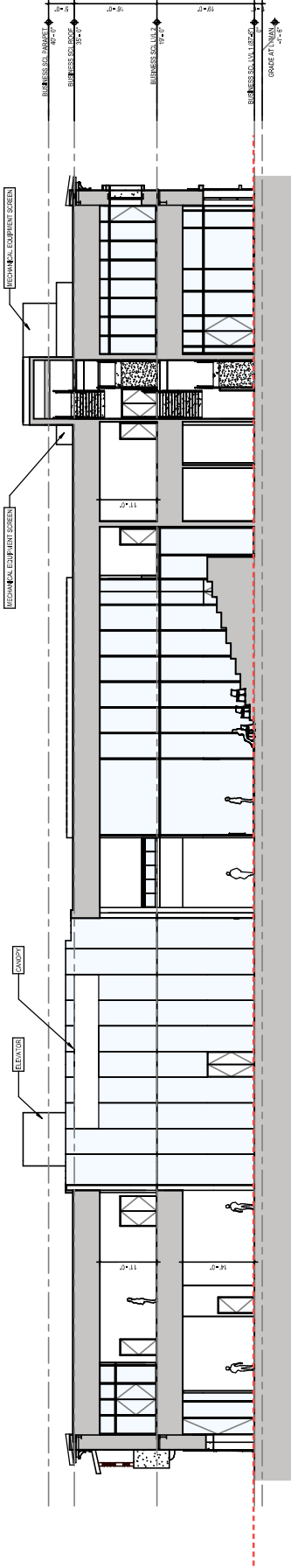
Rollins Innovation Triangle
200 East Main Street
Wilmington, NC 28401

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12248 Santa Monica Blvd.
Los Angeles, CA 90025

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2. CIP PERMITS 08/01/2022

BUILDING
SECTIONS
SCALE: 1" = 16'-0"

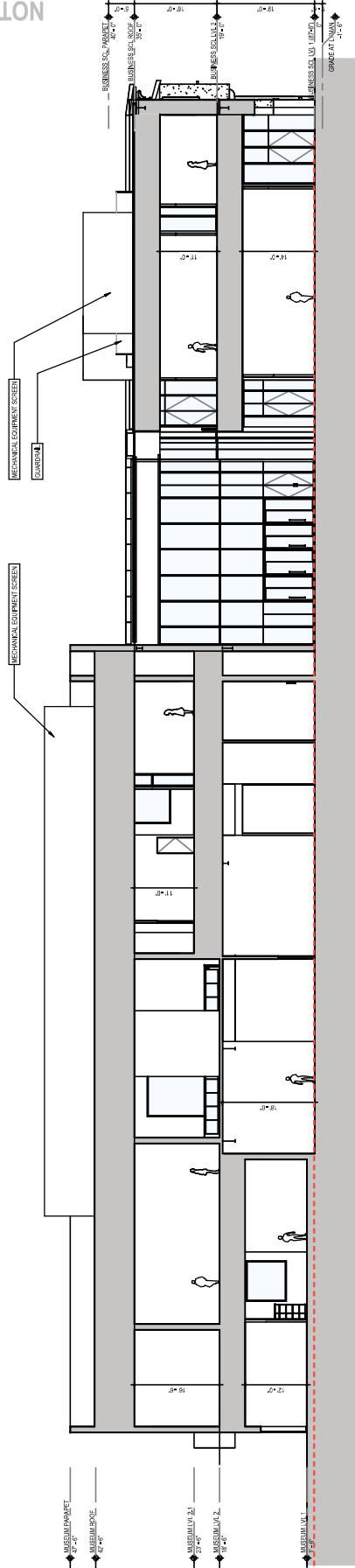
A-08



Grade Plane = 87'-6" = Crummer Graduate School of Business Level 1

02
E/W BUILDING SECTION BUSINESS
SCHOOL
SCALE: 1" = 16'-0"

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Grade Plane = 87'-6" = Crummer Graduate School of Business Level 1

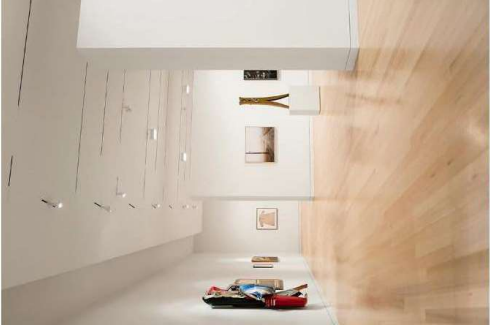
01
N/S BUILDING SECTION
SCALE: 1" = 16'-0"



Descanso Gardens, Stuart Haaga Gallery
(9'-0" to Bottom of Skylight, 12'-0" to Ceiling)



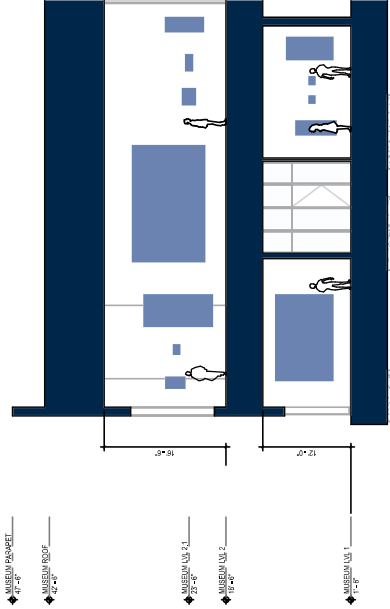
Los Angeles County Museum of Art
(22'-0" Ceiling)



Colby College Museum of Art
(16'-0" Ceiling)

Design guidelines for Galleries

- Gallery ceiling heights vary and the design of the exhibition space largely depends on the size of the artwork
- Ceiling heights are raised to accommodate large pieces of art
- A higher ceiling gives the curator flexibility on how the art work is displayed. The availability of vertical surface allows for a higher density of art within a space and/or more space between pieces of artwork



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2021 East Avenue Ave
West Park, FL 32789

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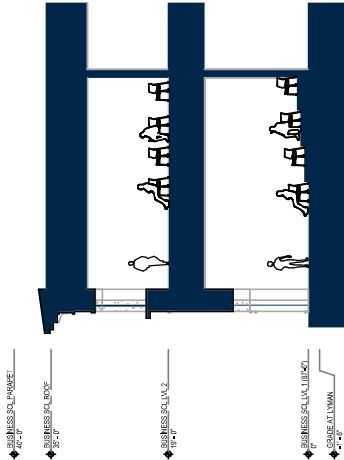
MUSEUM
SECTION STUDY
SCALE: 1/8" = 1'-0"

A-09

NOT FOR CONSTRUCTION



University of Iowa
(15'-0" Ceiling)



Munich Learning House, Wulf Architekten
(10'-6" Ceiling)

Design guidelines for Classrooms

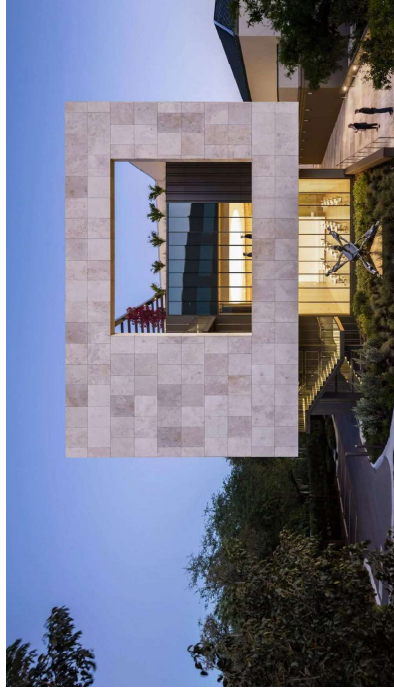
- Ceiling heights for class rooms are typically nine feet high
- Higher ceilings, especially when next to large windows, allow for more light to penetrate into the room. Studies have shown that students perform better when exposed to natural light in classroom settings
- Stepped seating can vary the height of a classroom ceiling. From the top row of a stepped seating arrangement, the ceiling height should be at least eight feet



Clifford Still Museum, Denver, CO
Contemporary Stone Facade

Design guidelines for Facade

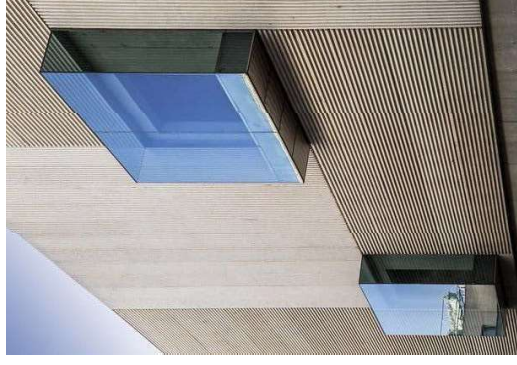
- The Rollins Museum of Art was designed with the intention of connecting the New Crummer Graduate School of Business and Alford Inn through the art experience.
- The Rollins Museum of Art is a teaching museum that stimulates transformative encounters with works of art while integrating art learning into daily life for campus and community
- A strong visual connection to landscape and exterior plazas connects the Museum programming to the larger community of Winter Park
- The facade consists of a textured stone cladding system which references local traditional materials like shell stone and limestone.
- The large scale openings and seemingly irregular placement of the Museum windows contrast the traditional surrounding architecture on the outside while offering framed views of the The Alford Inn at Rollins College, Winter Park chapel and Crummer Graduate School fo Business from the inside.



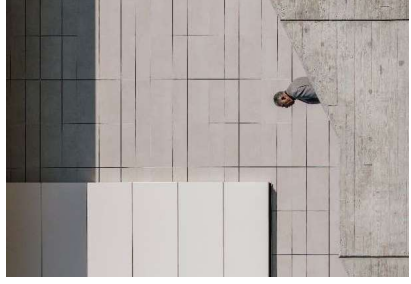
The Baker Museum, Naples, Florida
Contemporary Stone Facade



Colormistore, Sao Paulo, Brazil
Large Format Glazing & Pop Out Frame Detail



Instituto Anibal de Biotecnología, Malaga, Spain
Large Format Glazing & Pop Out Frame Detail



Nordstrom, La Jolla, CA
Contemporary Stone Facade



The Barnes Foundation, Philadelphia, PA
Contemporary Stone Facade

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Rollins Innovation Triangle
201 East Avenue Ave
Winter Park, FL 32789

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Los Angeles, CA 90025

ISSUED FOR
2. CUP FACADE DESIGN
DATE
09/03/2023

FACADE
EXAMPLES
MUSEUM
SCALE

A-11

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ROLLINS
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16008.04

Rollins Architects, Inc.
201 East Pecos Ave.
West Palm Beach, FL 33411

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

ISSUED FOR: DATE:
2. CUP FACADE DESIGN 03/03/2023

**FACADE
EXAMPLES
BUSINESS
SCHOOL**
SCALE

A-12

NOT FOR CONSTRUCTION



Cornell Hall for the Social Sciences
Contextual Facade



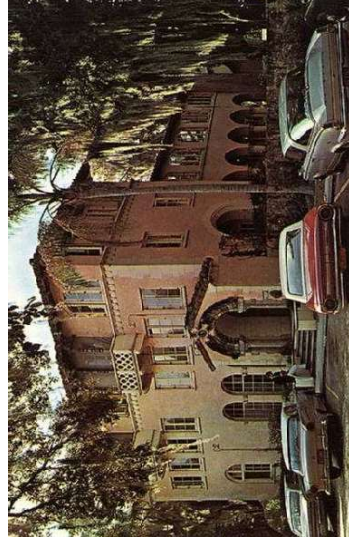
Alfred Inn Outdoor Terrace
Contextual Facade



Arches at Rollins College
Contextual Facade

Design guidelines for Facade

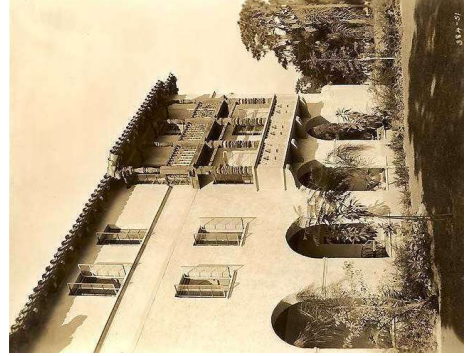
- The design of the Crummer business school was developed borrowing directly from the architectural catalog of elements and details present in the Rollins Campus. Some of the Mediterranean Revival elements include:
 1. Projecting roof eaves and articulated brackets
 2. Variety of window shapes and sizes
 3. Balcony with wood columns and grille work
 4. Round columns, arches, and decorative elements
 5. Plaster walls with stone trim



Rollins Hall
Contextual Facade



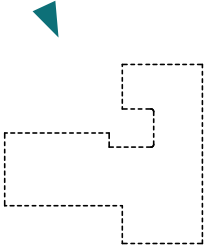
Strong Hall Courtyard
Contextual Facade



Pugsley Hall
Contextual Facade



Overall View from Interlachen Ave



NOT FOR CONSTRUCTION

ROLLINS
INNOVATION
TRIANGLE
16008.04

Rollins Museum of Art
200 East Street, Ave
West Palm Beach, FL 33411

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

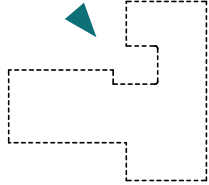
ISSUED FOR	DATE
1. CIP SUBMITTAL	08/01/2022
2. CIP REVISIONS	08/01/2022

RENDER VIEW 01
SCALE 1/2" = 1'-0"

R-01



View of Courtyard Plaza from Lawn



NOT FOR CONSTRUCTION

ROLLINS
INNOVATION
TRIANGLE
16008.04

Rollins Innovation Triangle
202 East Green Ave
West Palm Beach, FL 33411

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

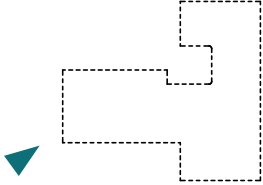
ISSUED FOR: DATE:
1. CUP SUBMITTEN 08/01/2022
2. CUP REVISION 09/29/2022

RENDER VIEW 02
SCALE: 1/8" = 1'-0"

R-02



**North Entrance to the Rollins Museum of Art
View from New England Ave**



NOT FOR CONSTRUCTION

ROLLINS
INNOVATION
TRIANGLE
16008.04

Rollins Museum of Art
202 East Tenth Ave
Winter Park, FL 32789

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

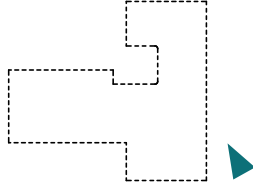
ISSUED FOR: 1. CUP SUBMITTAL 2. CUP PERMITS
DATE: 08/01/2022 08/02/2022

RENDER VIEW 03
SCALE: 1/2" = 1'-0"

R-03



**South Entrance of the Crummer Graduate School of Business
View from Lyman Ave Looking East**



NOT FOR CONSTRUCTION

ROLLINS
INNOVATION
TRIANGLE
16008.04

Rollins Innovation Triangle
200 East Avenue Ave
Winter Park, FL 32789

**Frederick
Fisher and
Partners**
12248 Santa Monica Blvd.
Los Angeles, CA 90025

ISSUED FOR: DATE:
1. CUP SUBMITTEN 08/01/2022
2. CUP REVISION 09/29/2022

RENDER VIEW 04
SCALE: 1/8" = 1'-0"

R-04



City Commission **agenda item**

item type Public Hearings: Quasi-Judicial Matters (Public participation and comment on these matters must be in-person.)	meeting date April 26, 2023
prepared by Melissa Meade	approved by Charles Ramdatt, Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Ordinance - Partial vacation of Havilah Park Plat and vacation and termination of easements at 900 and 950 N. Orlando Ave. (1st reading)

motion / recommendation

Approval of Partial Vacation of Play and Vacation and Termination of Easements at 900 and 950 N Orlando Ave

background

In order to facilitate new development on the properties known collectively as 900 and 950 N Orlando Avenue, the applicant seeks to both eliminate easements crossing the site that are no longer required by the City and consolidate easements and associated utilities still in use by the City to a central corridor that is compatible to the future development. The applicant also seeks to vacate and annul the record subdivision plat underlying the properties that was recorded in 1926.

Staff agrees this easement section is appropriate to vacate.

alternatives / other considerations

fiscal impact

No fiscal impact as part of this action

ATTACHMENTS:

[Ordinance Approving Partial Vacation of Plat and Vacation and Termination of Easements 900 and 950 N Orlando Ave.doc](#)

ATTACHMENTS:

Utilities Easement - City of Winter Park_ HG7 (Lee Road).DOC

After Recording Return To:
City of Winter Park, City Clerk's Office
401 Park Avenue South
Winter Park, Florida 32789

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, APPROVING THE PARTIAL VACATION OF THE HAVILAH PARK PLAT (PLAT BOOK O, PAGE 144) WITHIN THE BOUNDARIES OF THE PROPERTY LOCATED AT 900 AND 950 N. ORLANDO AVENUE OWNED BY HILL/GRAY SEVEN, L.L.C. AND HAVING ORANGE COUNTY TAX PARCEL NUMBERS 01-22-29-3452-02-010 AND 01-22-29-3452-01-080; PROVIDING FOR THE VACATION AND ABANDONMENT OF THE UTILITY EASEMENT RESERVED BY ORDINANCE NO. 1399; APPROVING THE TERMINATION OF VARIOUS EASEMENTS IN FAVOR OF THE CITY OF WINTER PARK ENCUMBERING THE PROPERTY LOCATED AT 900 AND 950 N. ORLANDO AVENUE AND AUTHORIZING THE EXECUTION OF NECESSARY TERMINATION INSTRUMENTS; PROVIDING FOR CONFLICTS, SEVERABILITY, AN EFFECTIVE DATE AND RECORDING.

WHEREAS, Hill/Gray Seven, L.L.C. ("Applicant") is the fee simple owner of that certain property located at 900 and 950 N. Orlando Avenue, Winter Park, Florida, and legally described in **Exhibit "A"** attached hereto and incorporated herein ("Applicant's Property"); and

WHEREAS, Applicant has filed an application to partially vacate the plat of Havilah Park within the boundaries of the Applicant's Property and to vacate and terminate multiple easements held by the City of Winter Park and to cause a 15 foot-wide replacement utilities easement to be granted to the City of Winter Park; and

WHEREAS, it has been determined that Applicant has caused the publication of the required notice of intent to vacate pursuant to general law and have paid all outstanding ad valorem taxes for Applicant's Property; and

WHEREAS, the City of Winter Park has authority and jurisdiction for the review and approval of the platting of lands and vacation of plats within the corporate limits of the City; and

WHEREAS, the City of Winter Park has authority to adopt this Ordinance by virtue of its home rule powers and Charter, including with respect to abandoning and vacating plats, rights-of-way and easements no longer needed for municipal or public purposes; and

WHEREAS, the City has determined that the easements vacated and/or terminated herein are no longer needed by the City of Winter Park, provided that Applicant grants the Replacement Utilities Easement described herein; and

WHEREAS, the notice of intent requirements of Section 177.101, Florida Statutes in regards to vacating and abandoning portions of plats have been complied with; and

WHEREAS, the City Commission finds that this Ordinance is in the best interest of the public safety, health and welfare.

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

Section 1. Partial Plat Vacation. The City Commission hereby declares that the portion of the Havilah Park plat as recorded in Plat Book O, Page 144, Public Records of Orange County, Florida, within the legal description of Applicant's Property described in **Exhibit "A"** is hereby vacated and annulled and the same is hereby returned to non-platted acreage.

Section 2. Vacation and Abandonment of Utility Easement Reserved by Ordinance No. 1399. The City Commission hereby declares that the portion of the utility easement encumbering the Applicant's Property that was reserved by Ordinance No. 1399 (vacating the Quaker Avenue public right-of-way) recorded at Official Records Book 3286, Page 1868 (and OR BK 3466, PG 552; OR BK 3269, PG 1264) is hereby vacated and abandoned. Further, the City Commission authorizes the termination of Encroachment Agreement recorded at Official Records Book 8595, Page 435, Public Records of Orange County, Florida that relates to the utility easement being vacated and abandoned by this Section. The City Manager is authorized to execute and deliver for the City of Winter Park the necessary termination of said Encroachment Agreement.

Section 3. Vacation and Abandonment of Utility Easement evidenced by Special Warranty Deed. The City Commission hereby declares that the portion of the utility easement (dated July 20, 1971) in favor of the City of Winter Park encumbering the Applicant's Property as evidenced by Special Warranty Deed recorded in Official Records Book 3153, Page 1373, Public Records of Orange County, Florida, is hereby vacated, abandoned and terminated.

Section 4. Termination of Grant of Easement. The City Commission hereby approves the City of Winter Park's termination of the Grant of Easement in favor of the City of Winter Park recorded at Official Records Book 3831, Page 3266 and Bill of Sale recorded at Official Records Book 3981, Page 1337 to the full extent such encumbers the Applicant's Property. The City Manager is authorized to execute and deliver for the City of Winter Park the necessary termination of said Grant of Easement and Bill of Sale.

Section 5. Termination of Utility Easement. The City Commission hereby approves the City of Winter Park's termination of the Utility Easement in favor of the City of Winter Park recorded at Official Records Book 3981, Page 1335, Public Records of Orange County, Florida. The City Manager is authorized to execute and deliver for the City of Winter Park the necessary termination of said Utility Easement.

Section 6. Termination of Florida Power Corporation Easement Assigned to the City. The City Commission hereby approves the City of Winter Park's termination of the Easement in favor of Florida Power Corporation (as assigned to the City of Winter Park) recorded at Official Records Book 570, Page 600, Public Records of Orange County, Florida. Further, the City Commission authorizes the termination of Encroachment Agreement recorded at Official Records Book 8595, Page 435, Public Records of Orange County, Florida that relates to the easement approved for termination by this Section. The City Manager is authorized to execute and deliver for the City of Winter Park the necessary termination of said Easement and Encroachment Agreement.

Section 7. Termination of Distribution Easement. The City Commission hereby approves the City of Winter Park's termination of the Distribution Easement in favor of Florida Power

Corporation (as assigned to the City of Winter Park) recorded at Official Records Book 3707, Page 658, Public Records of Orange County, Florida. The City Manager is authorized to execute and deliver for the City of Winter Park the necessary termination of said Distribution Easement.

Section 8. Replacement Utilities Easement. As a condition to the vacation and termination of the easements set forth in this Ordinance, the Applicant must grant to the City of Winter Park, by executing and recording, a replacement 15 foot-wide utilities easement running east and west across the entire depth (260.00 feet) of the Applicant's Property, connecting Galloway Drive and N. Orlando Avenue, with such utilities easement being in a form and with terms acceptable to the City ("Replacement Utilities Easement"). Nothing in this Ordinance is intended to terminate or release the Replacement Utilities Easement.

Section 9. Conflicts. In the event of any conflict between this Ordinance and any other ordinance or portions of ordinances, this Ordinance controls to the extent of the conflict.

Section 10. Severability. If any section, subsection, sentence, clause, phrase, word or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 11. Effective. This Ordinance shall take effect immediately upon its passage and adoption.

Section 12. Recording. Provided that the Replacement Utilities Easement is executed and recorded, this Ordinance shall be recorded in the public records of Orange County, Florida.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida, held at City Hall, Winter Park, Florida, on the _____ day of _____, 2023.

Phil Anderson, Mayor

ATTEST:

Rene Cranis, City Clerk

EXHIBIT "A"
Applicant's Property

TAX PARCEL ID NUMBERS.: 01-22-29-3452-02-010 and 01-22-29-3452-01-080

PARCEL 1:

BEGIN AT THE NORTHEAST CORNER OF LOT 13, BLOCK 1, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; RUN THENCE ALONG THE WEST RIGHT-OF-WAY LINE OF GALLOWAY DRIVE THE FOLLOWING THREE COURSES AND DISTANCES; S 00 DEGREES 00'00" W A DISTANCE OF 301.94 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 21.95 FEET, A CHORD BEARING OF S 18 DEGREES 23'46" W A CHORD DISTANCE OF 9.62 FEET, RUN THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 25 DEGREES 18'13" A DISTANCE OF 9.69 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 296.50 FEET, A CHORD BEARING OF S 18 DEGREES 43'59" W, A CHORD DISTANCE OF 51.58 FEET, RUN THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 9 DEGREES 58'51", A DISTANCE OF 51.65 FEET TO THE SOUTHEAST CORNER OF LOT 18, BLOCK 2; THENCE S 89 DEGREES 48'30" W ALONG THE SOUTH LINE OF LOT 18 AND THE SOUTH LINE OF LOT 3, BLOCK 2, A DISTANCE OF 240.40 FEET TO A POINT ON THE EAST RIGHT-OF-WAY LINE OF NORTH ORLANDO AVENUE; THENCE N 00 DEGREES 00'00" W ALONG SAID EAST RIGHT-OF-WAY LINE, A DISTANCE OF 75.00 FEET; THENCE N 89 DEGREES 48'30" E A DISTANCE OF 125.00 FEET; THENCE N 00 DEGREES 00'00" E A DISTANCE OF 107.48 FEET; THENCE S 89 DEGREES 07'42" W A DISTANCE OF 125.00 FEET TO A POINT ON AFORESAID EAST RIGHT-OF-WAY LINE; THENCE N 00 DEGREES 00'00" W ALONG SAID EAST RIGHT-OF-WAY LINE A DISTANCE OF 178.00 FEET TO A POINT ON THE NORTH LINE OF LOT 8 BLOCK 1; THENCE N 89 DEGREES 37'16" E ALONG SAID NORTH LINE AND THE NORTH LINE OF AFORESAID LOT 13, A DISTANCE OF 260.00 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPT THAT PORTION DESCRIBED IN SPECIAL WARRANTY DEED FROM UP FIELDGATE US INVESTMENTS – WINTER PARK, LLC, A FLORIDA LIMITED LIABILITY COMPANY AND THE CITY OF WINTER PARK, FLORIDA, RECORDED IN INSTRUMENT NUMBER 20210344029, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

PARCEL 2:

LOT 1 AND THE NORTH 25 FEET OF LOT 2, BLOCK 2, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, TOGETHER WITH THE SOUTH ONE-HALF OF VACATED QUAKER AVENUE LYING NORTH AND ADJACENT TO SAID LOT 1, BLOCK 2, PURSUANT TO ORDINANCE NO. 1399 RECORDED IN O.R. BOOK 3269, PAGE

1263, O.R. BOOK 3286, PAGE 1868 AND O.R. BOOK 3466, PAGE 552, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, LESS AND EXCEPT RIGHT-OF-WAY ON WEST.

ALSO DESCRIBED AS:

ALL OF LOTS 11 AND 12 AND A PORTION OF LOTS 8, 9, 10 AND 13, BLOCK 1, AND ALL OF LOTS 18, 19 AND 20 AND A PORTION OF LOTS 1, 2, AND 3, BLOCK 2, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, AND ALL OF VACATED QUAKER AVENUE LYING BETWEEN BLOCKS 1 AND 2, PURSUANT TO ORDINANCE NO. 1399 RECORDED IN OFFICIAL RECORDS BOOK 3269, PAGE 1263, OFFICIAL RECORDS BOOK 3286, PAGE 1868 AND OFFICIAL RECORDS BOOK 3466, PAGE 552, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, LESS AND EXCEPT RIGHT-OF-WAY ON WEST, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF LOT 13, BLOCK 1, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; THENCE RUN SOUTH $00^{\circ}16'33''$ WEST ALONG THE EAST LINE OF SAID LOT 13, A DISTANCE OF 47.67 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF LEE ROAD AS RECORDED IN INSTRUMENT NUMBER 20210344029, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA FOR THE POINT OF BEGINNING; THENCE RUN ALONG THE WEST RIGHT OF WAY LINE OF GALLOWAY DRIVE THE FOLLOWING THREE (3) COURSES AND DISTANCES; (1) SOUTH $00^{\circ}16'33''$ WEST, 254.27 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE WESTERLY HAVING A RADIUS OF 21.95 FEET, A CHORD BEARING OF SOUTH $18^{\circ}40'19''$ WEST, A CHORD LENGTH OF 9.62 FEET; (2) THENCE RUN ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF $25^{\circ}18'59''$, AN ARC LENGTH OF 9.70 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE EASTERLY HAVING A RADIUS OF 296.50 FEET, A CHORD BEARING OF SOUTH $19^{\circ}00'32''$ WEST, A CHORD LENGTH OF 51.58 FEET; (3) THENCE RUN ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF $09^{\circ}58'48''$, AN ARC LENGTH OF 51.65 FEET TO THE SOUTHEAST CORNER OF LOT 18, BLOCK 2 OF SAID HAVILAH PARK; THENCE NORTH $89^{\circ}54'57''$ WEST ALONG THE SOUTH LINE OF LOTS 18 AND 3 OF SAID BLOCK 2, A DISTANCE OF 240.40 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF NORTH ORLANDO AVENUE; THENCE NORTH $00^{\circ}16'33''$ EAST ALONG SAID EAST RIGHT OF WAY LINE, 270.66 FEET TO A POINT ON THE AFORESAID SOUTHERLY RIGHT OF WAY LINE OF LEE ROAD; THENCE RUN ALONG SAID SOUTHERLY RIGHT OF WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES; (1) NORTH $29^{\circ}29'05''$ EAST, 21.73 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 36.00 FEET, A CHORD BEARING OF NORTH $46^{\circ}49'11''$ EAST, A CHORD LENGTH OF 21.47 FEET; (2) THENCE RUN ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF $34^{\circ}41'32''$, AN ARC LENGTH OF 21.80 FEET; (3) THENCE NORTH $64^{\circ}09'57''$ EAST, 17.44 FEET; (4) THENCE SOUTH $89^{\circ}58'53''$ EAST, 218.16 FEET TO THE POINT OF BEGINNING.

Return to:
City Clerk
Reference: Water & Wastewater Department
City of Winter Park
401 Park Avenue South
Winter Park, FL 32789

UTILITIES EASEMENT

THIS UTILITIES EASEMENT, made this _____ day of _____, 2023, by **HILL/GRAY SEVEN, L.L.C.**, a Florida limited liability company, whose address is 1350 City View Court, Oviedo, FL 32765, hereinafter called the “Grantor”, in favor of the **CITY OF WINTER PARK**, a Florida municipal corporation, whose address is 401 Park Avenue South, Winter Park, FL 32789, hereinafter call the “Grantee”.

WITNESSETH:

That the Grantor, for and in consideration of the sum of ONE DOLLAR AND NO CENTS (\$1.00) and the benefits to Grantor’s Property (which is legally described in **Exhibit “A”** attached hereto) across which this easement is granted and certain other good and valuable consideration, the receipt and sufficiency whereof is hereby acknowledged, hereby grants and conveys unto the Grantee, its successors and assigns a non-exclusive perpetual easement (the “Easement”) for construction, installation, repair, replacement, reconstruction, maintenance, control, operation, use, and modification of public utilities and facilities, including but not limited to sewer lines, water lines, reclaimed water lines, gas lines, electric lines, cable television lines, telecommunications lines, stormwater drainage lines, fiber optic cables and other public utilities facilities of every type, including without limitation, mains, pipes, pumps, valves, wires, structures, boxes, manholes, electrical controls, cables and similar appurtenances (herein collectively the “Utilities”). The Easement shall be over, under, through, and across the real property described in **Exhibit “B”**, a copy of which is attached hereto and incorporated herein by this reference (the “Easement Area”).

Grantee shall not construct, install, or place, nor allow a third party to construct, install, or place, any Utilities or any other improvements above ground level within the Easement Area, or diminish or substantially add to the ground level within said Easement Area without Grantor’s express written consent. Grantee is allowed to install and maintain manholes at grade. Grantee shall only construct, install, or place the Utilities under the ground level within the Easement Area.

The rights granted to Grantee by Grantor specifically include, but are not limited to, the right to control, construct, reconstruct, repair, replace, operate, use, maintain, and modify Utilities within the Easement Area, at Grantee’s sole discretion. Grantor shall maintain the surface improvements including pavement, sod and landscaping within the Easement at Grantor’s sole cost and expense. Grantee shall not be responsible for repair, replacement or maintenance of pavement, sod and landscaping disturbed, damaged or destroyed during or through the exercise of the intended purposes of the Easement. Grantee shall only be responsible for the maintenance and repair of improvements within the Easement Area that Grantee constructs or accepts responsibility for maintenance. Further, Grantor grants to Grantee the non-exclusive right of pedestrian, vehicle and equipment ingress and egress to and from the Easement Area and public rights-of-way over and across future driveways and drive aisles of the Grantor’s Property in order to exercise all rights and purposes of the Easement; provided, that Grantee will make reasonable efforts to minimize interference with Grantor’s use and enjoyment of the Grantor’s Property while exercising such ingress and egress.

Subject to prior review and approval by the Grantee of Grantor's proposed utility relocation plans and proposed relocated easement, the Grantor will have a reasonable right of relocation of the Utilities to a different location on the Grantor's Property at Grantor's expense, provided that there is no interruption or inefficiency caused in Grantee's utilities services derived from the Utilities being relocated and Grantee is provided with a substantially similar replacement easement. Upon final completion of any utilities relocation contemplated by this paragraph, the Grantor and Grantee will execute and record an amendment to this instrument to modify the Easement Area to accommodate the relocation of Utilities.

The Grantee shall be responsible for any liability imposed by law as the result of persons being injured on or by the improvements within the Easement Area that are constructed by Grantee or accepted in writing for maintenance by Grantee; provided however, nothing herein is intended as or constitutes a waiver of the Grantee's sovereign immunity protections and defenses or any other protections and defenses afforded under law. All covenants, terms, rights, and provisions herein contained shall inure and extend to and be obligatory upon the successors and assigns of the respective parties hereto.

TO HAVE AND TO HOLD, this Easement unto the Grantee and its successors and assigns forever.

Provided such improvement and activities do not interfere with Grantee's Utilities and Easement rights and Grantor complies with other requirements herein, Grantor shall have the right to construct, operate, maintain and repair those certain improvements within the Easement Area described and depicted in **Exhibit "C"** attached hereto (the "Encroaching Improvements").

Grantor agrees to ensure that the Grantor and the Encroaching Improvements do not damage the Grantee's Utilities located in the Easement. In the event Grantor or the Encroaching Improvements does in fact damage said Utilities, Grantor must repair said damage immediately and at Grantor's expense; or at the option of the Grantee, Grantee will repair said damage and Grantor must immediately thereafter reimburse Grantee for said cost and expense. In addition, Grantor must reimburse Grantee for any and all additional cost and expense incurred by Grantee to the extent such additional cost and expense was necessitated by reason of the Encroaching Improvements encroachment within the Easement Area; including any cost and expense associated with obtaining manual access to the Utilities within the Easement Area. If the Grantor fails to reimburse the Grantee for any costs or expense due pursuant to this instrument, the Grantee shall have the right to file a notice of lien against the Grantor's property for which the Easement Area is a part for the amount owed plus interest accruing at a rate of twelve percent (12%) per annum. The recorded notice of lien shall constitute a lien upon the Grantor's property and the lien may be foreclosed upon for the benefit of the Grantee any time after thirty (30) days after the Notice of Lien has been recorded in the public records. Grantee may foreclose the lien in accordance with the procedures established in Chapter 702, Florida Statutes, or successor or other statute providing for lien foreclosure procedures. The Grantor may obtain a release from the lien by paying the amount stated in the lien, plus accrued interest, plus attorney's fees and costs incurred by the Grantee in filing and collecting upon the lien.

Further, Grantor assumes the risk of installing, constructing and maintaining structures and improvements upon the Grantor's property proximate to the Easement Area knowing full well that the Grantee's operation, maintenance and repair activities within the Easement Area, including without limitation, the excavation of soils and utility line breaks, can cause or result in destabilizing soil conditions. Grantor is fully responsible for the installation, construction and maintenance of structures and improvements in a manner to handle such potential conditions. To the fullest extent permitted by law, Grantor hereby indemnifies and agrees to hold harmless the Grantee, its officers, agents and employees, from and against all claims, damages, losses and expenses, including reasonable attorney's fees (at all trial and appellate levels), arising out of or resulting from: (i) the installation, construction, location, and maintenance of the Encroaching Improvements on and within the Easement Area; (ii) damage caused to

structures and other improvements upon the Grantor's property installed, constructed and maintained within 15 feet from the Easement Area due to the Grantee's operation, maintenance and repair of the Utilities; and (iii) the risks assumed by Grantor under this instrument. Nothing herein shall be deemed or constitute a waiver of any privilege, immunity or defense under the law by the Grantee or any Grantee official, officer, agents and employees, including without limitation, sovereign immunity protections.

In no event shall Grantee be restricted in any manner from accessing, maintaining, repairing or reconstructing the Utilities located in the Easement Area, and to the fullest extent permitted by law, Grantor hereby indemnifies and agrees to hold harmless the City, its officers, agents and employees, from and against all claims, damages, losses and expenses, including reasonable attorney's fees, arising out of or resulting from the Grantee's exercise and use of the Easement. Grantee shall not be required to repair or reconstruct the Encroaching Improvements if they are damaged by virtue of the Grantee's operation, accessing, maintenance, repair and reconstruction of the Utilities or exercise of the Grantee's rights under this Easement.

Except for Grantee approved Encroaching Improvements, the Grantor(s), their heirs, successors and assigns, shall not build, construct or create, nor permit others to build, construct or create any buildings or other structures within the Easement and Grantor shall not construct or create, nor permit others to construct or create any other improvement or obstruction that may interfere with Grantee's normal operation, use or maintenance of the Easement and the utilities and facilities therein, and Grantor(s) shall not interfere with the Utilities within the Easement Area. Grantee shall have the right to clear unauthorized obstructions from the Easement Area. The Grantor warrants that Grantor is fee simple owner of the Easement Area and Grantor's Property and has the authority to grant the Easement herein.

Wherever used herein, the terms "Grantor(s)" and "Grantee") include their respective heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations.

IN WITNESS WHEREOF, Grantor(s) has/have executed this Easement by the day and year first written above.

Signed, sealed and delivered
In the presence of these witnesses:

GRANTOR:
HILL/GRAY SEVEN, L.L.C., a Florida
limited liability company

(Signature)

(Signature)

(Print Name)

By: _____
(Print Name)

(Signature)

Its: _____

(Print Name)

STATE OF _____}
COUNTY OF _____}

The foregoing instrument was acknowledged before me by [] physical presence or [] via online notarization, this ____ day of _____, 2023, by _____ who is _____ of HILL/GRAY SEVEN, L.L.C., who is personally known to me () or who has produced identification () of the following type(s): _____.

NOTARY PUBLIC

NOTARY STAMP

(Signature)

(Print Name)

C:\Users\stewarsg\AppData\Local\Temp\Scrub\3inmbnki\fnvde5jw.DOC

EXHIBIT "A"
Grantor's Property

PARCEL ID NUMBERS.: 01-22-29-3452-02-010 and 01-22-29-3452-01-080

PARCEL 1:

BEGIN AT THE NORTHEAST CORNER OF LOT 13, BLOCK 1, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; RUN THENCE ALONG THE WEST RIGHT-OF-WAY LINE OF GALLOWAY DRIVE THE FOLLOWING THREE COURSES AND DISTANCES; S 00 DEGREES 00'00" W A DISTANCE OF 301.94 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 21.95 FEET, A CHORD BEARING OF S 18 DEGREES 23'46" W A CHORD DISTANCE OF 9.62 FEET, RUN THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 25 DEGREES 18'13" A DISTANCE OF 9.69 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 296.50 FEET, A CHORD BEARING OF S 18 DEGREES 43'59" W, A CHORD DISTANCE OF 51.58 FEET, RUN THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 9 DEGREES 58'51", A DISTANCE OF 51.65 FEET TO THE SOUTHEAST CORNER OF LOT 18, BLOCK 2; THENCE S 89 DEGREES 48'30" W ALONG THE SOUTH LINE OF LOT 18 AND THE SOUTH LINE OF LOT 3, BLOCK 2, A DISTANCE OF 240.40 FEET TO A POINT ON THE EAST RIGHT-OF-WAY LINE OF NORTH ORLANDO AVENUE; THENCE N 00 DEGREES 00'00" W ALONG SAID EAST RIGHT-OF-WAY LINE, A DISTANCE OF 75.00 FEET; THENCE N 89 DEGREES 48'30" E A DISTANCE OF 125.00 FEET; THENCE N 00 DEGREES 00'00" E A DISTANCE OF 107.48 FEET; THENCE S 89 DEGREES 07'42" W A DISTANCE OF 125.00 FEET TO A POINT ON AFORESAID EAST RIGHT-OF-WAY LINE; THENCE N 00 DEGREES 00'00" W ALONG SAID EAST RIGHT-OF-WAY LINE A DISTANCE OF 178.00 FEET TO A POINT ON THE NORTH LINE OF LOT 8 BLOCK 1; THENCE N 89 DEGREES 37'16" E ALONG SAID NORTH LINE AND THE NORTH LINE OF AFORESAID LOT 13, A DISTANCE OF 260.00 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPT THAT PORTION DESCRIBED IN SPECIAL WARRANTY DEED FROM UP FIELDGATE US INVESTMENTS – WINTER PARK, LLC, A FLORIDA LIMITED LIABILITY COMPANY AND THE CITY OF WINTER PARK, FLORIDA, RECORDED IN INSTRUMENT NUMBER 20210344029, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

PARCEL 2:

LOT 1 AND THE NORTH 25 FEET OF LOT 2, BLOCK 2, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, TOGETHER WITH THE SOUTH ONE-HALF OF VACATED QUAKER AVENUE LYING NORTH AND ADJACENT TO SAID LOT 1, BLOCK 2, PURSUANT TO ORDINANCE NO. 1399 RECORDED IN O.R. BOOK 3269, PAGE

1263, O.R. BOOK 3286, PAGE 1868 AND O.R. BOOK 3466, PAGE 552, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, LESS AND EXCEPT RIGHT-OF-WAY ON WEST.

ALSO DESCRIBED AS:

ALL OF LOTS 11 AND 12 AND A PORTION OF LOTS 8, 9, 10 AND 13, BLOCK 1, AND ALL OF LOTS 18, 19 AND 20 AND A PORTION OF LOTS 1, 2, AND 3, BLOCK 2, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, AND ALL OF VACATED QUAKER AVENUE LYING BETWEEN BLOCKS 1 AND 2, PURSUANT TO ORDINANCE NO. 1399 RECORDED IN OFFICIAL RECORDS BOOK 3269, PAGE 1263, OFFICIAL RECORDS BOOK 3286, PAGE 1868 AND OFFICIAL RECORDS BOOK 3466, PAGE 552, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, LESS AND EXCEPT RIGHT-OF-WAY ON WEST, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF LOT 13, BLOCK 1, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; THENCE RUN SOUTH $00^{\circ}16'33''$ WEST ALONG THE EAST LINE OF SAID LOT 13, A DISTANCE OF 47.67 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF LEE ROAD AS RECORDED IN INSTRUMENT NUMBER 20210344029, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA FOR THE POINT OF BEGINNING; THENCE RUN ALONG THE WEST RIGHT OF WAY LINE OF GALLOWAY DRIVE THE FOLLOWING THREE (3) COURSES AND DISTANCES; (1) SOUTH $00^{\circ}16'33''$ WEST, 254.27 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE WESTERLY HAVING A RADIUS OF 21.95 FEET, A CHORD BEARING OF SOUTH $18^{\circ}40'19''$ WEST, A CHORD LENGTH OF 9.62 FEET; (2) THENCE RUN ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF $25^{\circ}18'59''$, AN ARC LENGTH OF 9.70 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE EASTERLY HAVING A RADIUS OF 296.50 FEET, A CHORD BEARING OF SOUTH $19^{\circ}00'32''$ WEST, A CHORD LENGTH OF 51.58 FEET; (3) THENCE RUN ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF $09^{\circ}58'48''$, AN ARC LENGTH OF 51.65 FEET TO THE SOUTHEAST CORNER OF LOT 18, BLOCK 2 OF SAID HAVILAH PARK; THENCE NORTH $89^{\circ}54'57''$ WEST ALONG THE SOUTH LINE OF LOTS 18 AND 3 OF SAID BLOCK 2, A DISTANCE OF 240.40 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF NORTH ORLANDO AVENUE; THENCE NORTH $00^{\circ}16'33''$ EAST ALONG SAID EAST RIGHT OF WAY LINE, 270.66 FEET TO A POINT ON THE AFORESAID SOUTHERLY RIGHT OF WAY LINE OF LEE ROAD; THENCE RUN ALONG SAID SOUTHERLY RIGHT OF WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES; (1) NORTH $29^{\circ}29'05''$ EAST, 21.73 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 36.00 FEET, A CHORD BEARING OF NORTH $46^{\circ}49'11''$ EAST, A CHORD LENGTH OF 21.47 FEET; (2) THENCE RUN ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF $34^{\circ}41'32''$, AN ARC LENGTH OF 21.80 FEET; (3) THENCE NORTH $64^{\circ}09'57''$ EAST, 17.44 FEET; (4) THENCE SOUTH $89^{\circ}58'53''$ EAST, 218.16 FEET TO THE POINT OF BEGINNING.

EXHIBIT "B"
Easement Area

SKETCH OF DESCRIPTION

SHEET 1 OF 2

LEGAL DESCRIPTION:
15' WATER LINE EASEMENT

COMMENCE AT THE NORTHEAST CORNER OF LOT 13, BLOCK 1, HAVILAH PARK, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK O, PAGE 144, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; RUN THENCE S00°16'33"W, ALONG THE EAST LINE SAID LOT 13, A DISTANCE OF 46.67 FEET TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF GALLOWAY DRIVE; THENCE ALONG SAID WEST RIGHT-OF-WAY LINE THE FOLLOWING TWO (2) COURSES; (1) CONTINUE THENCE S00°16'33"W, A DISTANCE OF 118.71 FEET FOR A POINT OF BEGINNING; (2) CONTINUE THENCE S00°16'33"W, A DISTANCE OF 15.00 FEET; THENCE N89°50'50"W, A DISTANCE OF 260.00 FEET TO THE EAST RIGHT-OF-WAY LINE OF N ORLANDO AVENUE PER OFFICIAL RECORDS BOOK 10706, PAGE 4491, PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; THENCE N00°16'33"E, ALONG SAID EAST RIGHT-OF-WAY LINE, A DISTANCE OF 15.00 FEET; THENCE S89°50'50"E, A DISTANCE OF 260.00 FEET TO THE POINT OF BEGINNING.

CONTAINS 3,900 SQUARE FEET OR 0.0895 ACRES MORE OR LESS.



JOB # 905611
CF # ORG-O-144-SOD-WATERLINE
DATE: 03/06/23
SCALE: 1" = 50'
DRAWN BY: DSK

CERTIFIED TO:
HILL/GRAY SEVEN, L.L.C.

LEGEND

CL	- CENTERLINE
CM	- CONCRETE MONUMENT
Δ	- CENTRAL ANGLE
(D)	- DESCRIBED
DB	- DEED BOOK
DE	- DRAINAGE EASEMENT
ESMT	- EASEMENT
FND	- FOUND
INST	- INSTRUMENT NUMBER
L	- ARC LENGTH
(M)	- MEASURED
N&D	- NAIL AND DISK
ORB	- OFFICIAL RECORDS BOOK
(P)	- PLAT
PB	- PLAT BOOK
PG	- PAGE
PGB	- POINT OF BEGINNING
POC	- POINT OF COMMENCEMENT
R/W	- RIGHT OF WAY
R	- RADIUS
TYP	- TYPICAL
UE	- UTILITY EASEMENT
#	- NUMBER

REVISIONS

GENERAL NOTES:

1. Bearing structure is based on the monumented South right-of-way line of Lee Road, being S89°24'35"W assumed.
2. This surveyor has not made a search of the public records for any dedications, limitations, restrictions or easements other than shown hereon.
3. This Sketch of Description has been made for the exclusive use of the entities prepared for hereon and does not extend to any unnamed parties.
4. This Sketch of Description is not a Survey.
5. This Sketch is "Not Valid" without the original signature and seal of this Florida licensed Surveyor and Mapper, unless provided with electronic signature. The seal appearing on this document was authorized by signing Professional Surveyor and Mapper on the Date of the electronic signature.

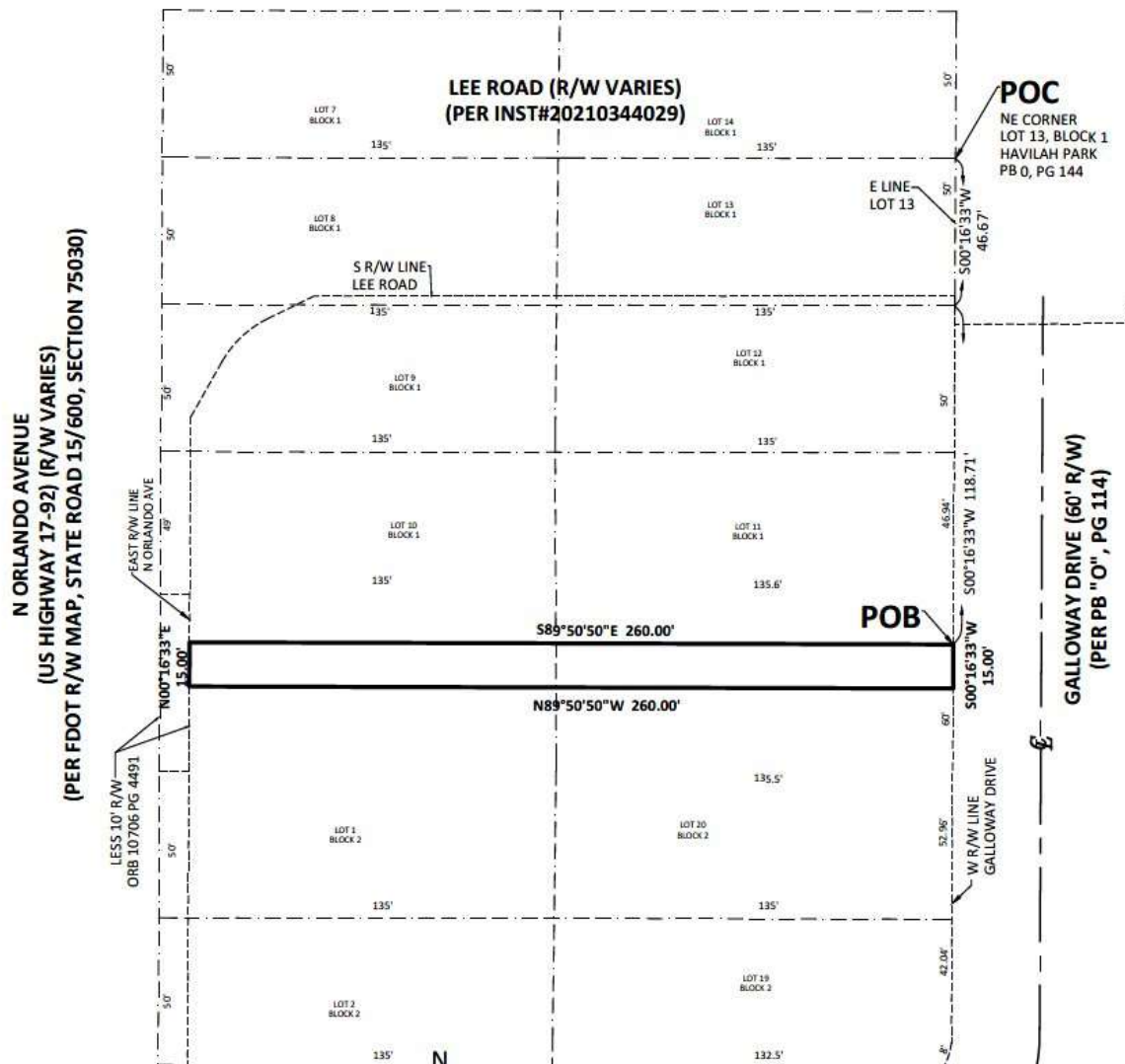
Altamax Surveying

910 Belle Avenue, Suite 1100
Casselberry, FL 32708
Phone: 407-677-0200
Licensed Business No. 7833
www.altamaxsurveying.com
James@altamaxsurveying.com

Digitally signed by James
D Bray
DN: cn=James D Bray,
c=US, o=Florida
Date: 2023-03-10
09:05:00

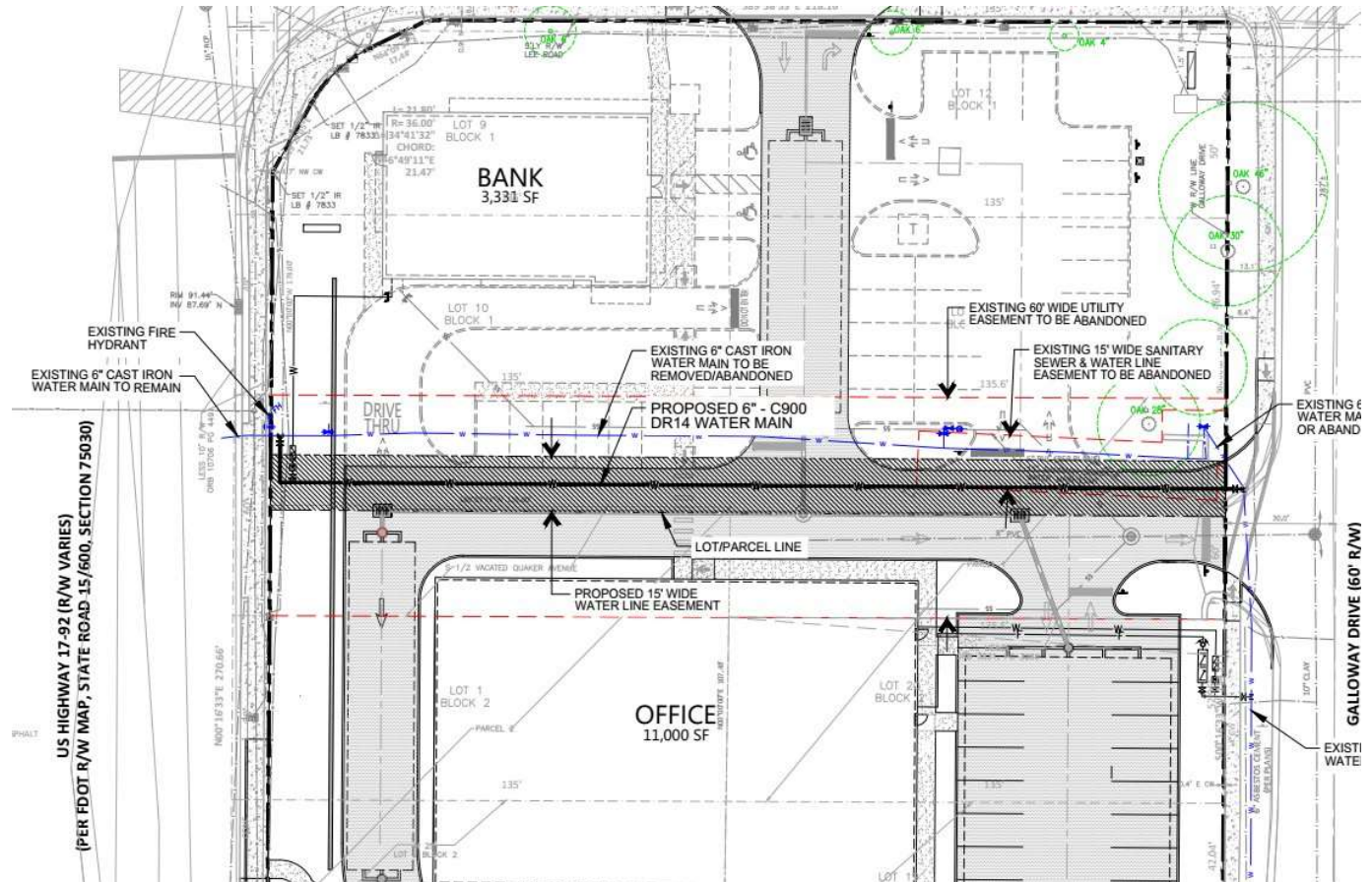
James D. Bray PSM 6507

SKETCH OF DESCRIPTION SHEET 2 OF 2



Encroaching Improvements

The Encroaching Improvements include: water lines, storm drain lines, asphalt, curbing, parking spaces, landscaping, irrigation lines, utility meters, directional signs, sanitary lines, and all other items depicted on the below sketch.





City Commission **agenda item**

item type Public Hearings: Non-Quasi Judicial Matters (Public participation and comment on these matters may be virtual or in-person.)	meeting date April 26, 2023
prepared by Jeffrey Briggs	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Ordinance amending Chapter 58 "Zoning" and Chapter 114 "Waterways" to transfer authority over boathouses and docks to the lake boards and to update the regulations concerning docks and boathouses. (1st Reading)

motion / recommendation

The Planning and Zoning Board, the Lake Killarney Board and the Lakes and Waterways Board have all recommended approval of this Ordinance and the changes.

background

This Ordinance transfers all the regulations concerning waterfront structures including docks, boathouses, gazebos, etc. from the Zoning Chapter of the city code to the Waterways Chapter. As such, it transfers the authority to review variance requests from the Board of Zoning Adjustment to either the Lake Killarney Board or the Lakes and Waterways Board.

The boathouse regulations are now codified within the Zoning Chapter, so it is the Board of Zoning Adjustment that has the authority to grant variances. Today an applicant with a variance request must first receive an approval from the appropriate Lakes Board and then they need the variance approval from the Board of Zoning Adjustment. The reality (in practice) is that the Board of Zoning Adjustment always trusts the judgment of the Lakes Board. If the Lakes Board denies the request due to the variance, then the Board of Adjustment can't over-ride that decision. If the Lakes Board approves with the variance, then the Board of Zoning Adjustment has to ratify that decision. The applicants can't understand if they go to the Lakes Board and are granted an approval, inclusive of a variance, why it needs to be approved a second time by the Board of Zoning Adjustment. Both actions are quasi-judicial in nature.

This Ordinance also transfers all of the regulations on the construction of docks, boathouse, gazebos, etc. from the Zoning Chapter to the Waterways Chapter. In the process some updates are recommended.

1. The current code requires "pitched" roofs but does not define a minimum pitch which is now to be 2:12.
2. The new code will detail the submission requirements for all applications so that there is consistency in the materials presented to the lakes boards for approval.
3. The new code clarifies that side setbacks are measured on the land/shoreline but the projection of the angle of the property line will be considered out into the lake so that a structure does not protrude over that imaginary projected lot line.
4. The new code requires that the applicant provide a letter/notice with plans to each adjacent neighbor in addition to the notice sent by the city.
5. The new code requires that if a variance is requested, that the adjacent affected neighbor must consent to such variance.
6. The new code incorporates maintenance standards to assist code enforcement in cases of deteriorated structures.

alternatives / other considerations

fiscal impact

ATTACHMENTS:

[Ordinance Updating Lakefront Zoning Regs_Boathouses.docx](#)

ORDINANCE ____-23

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA AMENDING CHAPTER 58, "LAND DEVELOPMENT CODE", ARTICLE III, "ZONING REGULATIONS" SECTION 58-87 "LAKEFRONT LOTS, CANALFRONT LOTS, STREAMFRONT LOTS, REPEALING THE REGULATIONS ON BOATHOUSES AND DOCKS AND AMENDING CHAPTER 114 "WATERWAYS" TO INCORPORATE AND UPDATE THE REGULATIONS CONCERNING DOCKS AND BOATHOUSES, PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Winter Park deems it necessary for the purpose of providing environmental protections for the City in the management of construction on waterfront properties on lakes, canals and streams to clarify the authority and requirements of the appointed boards having jurisdiction in the review of waterfront construction and of docks, boathouses and gazebos and in furtherance of the protection of due process and the general welfare of the City as set forth in this Ordinance.

WHEREAS, the City Commission hereby finds that this Ordinance serves a legitimate government purpose and is in the best interests of the public health, safety, and welfare of the citizens of Winter Park, Florida and is intended to promote, enable and facilitate economic competition;

NOW THEREFORE, BE IT ENACTED by the City Commission of the City of Winter Park, Florida, after due notice and public hearing, that:

SECTION 1. That Chapter 58 "Land Development Code", Article III "Zoning Regulations, Section 58-87 "Lakefront lots, canalfront lots, streamfront lots, boathouses and docks" of the City of Winter Park Land Development Code is hereby amended as shown below to repeal the regulations for docks and boathouses in order to transfer such regulations as may be amended to Chapter 114 "Waterways". (~~stricken through~~ language are deletions):

- **ARTICLE III ZONING REGULATIONS.**

- **Sec. 58-87. - Lakefront lots, canalfront lots, streamfront lots, boathouses and docks other waterfront properties.**

~~(c) Docks and boathouses.~~ The following minimum or maximum standards shall apply to all construction or renovation of docks and boathouses:

~~(1) Before a building permit is issued, the plans for docks and boathouses shall be approved by the lakes and waterways board after review of comments from city staff and notification of the adjacent lakefront property owners.~~

~~(2) The total area of docks and boathouses built at the water's edge over land and water shall not exceed 600 square feet. In the case of canalfront lots (other than~~

~~boathouse lots on canals as set forth in subsection (f) hereafter), the maximum total area of docks, boathouses, decks, stairs and any other attachments shall be based on the length of the canal frontage as follows:~~

- ~~a. Seventy-five feet or less of frontage, 450 sq. ft.~~
- ~~b. Seventy-six feet to 100 feet of frontage, 500 sq. ft.~~
- ~~c. Over 100 feet of frontage, 550 sq. ft.~~
- ~~d. The maximum width of canal boathouses shall be 20 feet.~~

~~(3) All new docks and boathouses shall be constructed ten feet from a side lot line. This side setback can be reduced to five feet if written approval is presented from the adjacent property owners.~~

~~(4) All new docks and boathouses shall not extend over 30 feet into the water from the elevations specified in this section. However, on Lake Killarney the maximum distance may be 50 feet.~~

~~(5) The highest point of a boathouse or gazebo roof or any railing shall not exceed 11 feet and the roofs must be pitched so as to eliminate flat roofs and use of such areas as sundecks. The height shall be measured from the surface of the dock or floor to the highest point of the roof or railing. In addition, the surface of any dock, sundeck or floor of any boathouse, gazebo, etc., shall not be more than two feet above the elevations specified in this subsection.~~

~~(6) In order that all docks or boathouses be utilized only for boating and other recreational activities and not as living space, there shall be no bathrooms or cooking facilities permitted in them, nor as an improvement to any existing boathouse. There also shall not be any enclosed rooms over water except for storage rooms limited in size to a maximum of 80 square feet.~~

~~(7) Only one boathouse shall be permitted for each lakefront property owner. In the case of common ownership of lakefront property such as in a condominium arrangement or property owned by a subdivision, there shall only be one boathouse permitted.~~

~~(8) The sale or lease of a portion of lakefront after January 1, 1980, shall be construed as a subdivision and shall not enable the owners to make application for a dock and boathouse unless that subdivision has received the approval of the city commission.~~

~~(9) Canal boathouses shall be located so as not to interfere with navigation and to result in the minimum loss of existing large oak, pine or cypress trees. Electric service shall be provided via underground wiring. On lots that are divided by a public street, landscape buffering shall be required to substantially cover 50 percent of the structure as viewed from the street. Boathouses shall only be painted or have exterior covering of a color that blends in with and does not~~

~~detract from the natural surroundings. Off-street parking areas shall remain without asphalt, concrete, brick, gravel, grass paver or other improved surface.~~

~~(10) As a condition for a permit to build or repair any lakefront dock or boathouse, the lakefront water area along shorelines that do not meet the vegetation standards of subsection 114-6(a) of this Code shall be required to be planted so that no more than 50 feet, or 50 percent (whichever is less) of the shoreline remains clear of vegetation.~~

~~(f) *Boathouse lots on canals.* The boathouse lots which exist along the canals interconnecting the lakes within the city were platted and accepted by the city under the premise that these lots would serve as lake access for the residents of that subdivision. As such, the purpose and intention of these boathouse lots is to serve as accessory lots to the main residential properties within that subdivision. In accordance with the policies contained within the comprehensive plan, the following regulations shall apply:~~

~~(1) The buildability and use of all canal boathouse lots, which are determined to be accessory lots, shall be restricted to the owners of real property within the subdivision in which these accessory boathouse lots were platted.~~

~~(2) Canal boathouse lots which are held January 1, 1981, by property owners residing outside of the subdivision for which they are platted shall be nonconforming boathouse lots which may still be used for constructing a boathouse and for lake access. However, any canal boathouse lots owned by real property owners on January 1, 1981, in the subdivision for which they were platted, shall only be buildable and used to serve the lake access needs of residents of that subdivision.~~

~~(3) Minimum lot widths shall be 50 feet.~~

~~(4) Canal boathouses shall be constructed a minimum of five feet from side lot line. There shall be no front setback.~~

~~(5) The highest point of a canal boathouse shall be no more than ten feet above the ordinary high water elevation of the closest lake as detailed in this section.~~

~~(6) Canal boathouses shall not exceed 400 square feet in size for all areas of boathouses, stairs, and decking.~~

~~(7) Canal boathouses shall be located so as not to interfere with navigation and to result in the minimum of loss of existing large oak, pine or cypress trees. Electric service shall be provided via underground wiring. Landscape buffering shall be required to substantially cover 50 percent of the structure as viewed from the street. Boathouses shall only be painted or have exterior covering of a color that blends in with and does not detract from the natural surroundings. Off-street~~

~~parking areas shall remain without asphalt, concrete, brick, gravel, grass paver or other improved surface.~~

SECTION 2. That Chapter 114 "Waterways", is hereby amended by establishing a new Section 114-31 in order to transfer the existing regulation of boathouse and docks from the Chapter 58, "Zoning Regulations" to the Chapter 114, "Waterways" Section 114-31 as shown below as amended. (underlined language are additions; ~~stricken through~~ language are deletions; subsections not included are not being modified):

Sec. 114-31 – Regulations for boathouses, docks and other waterfront structures.

(a) Boathouses, docks and other waterfront structures. It is the intent of this section to insure that boathouses, docks, gazebos and any other structures on the waterfront of properties including canalfront lots, lakefront lots and streamfront lots are constructed or placed such that no boating hazards will be created, that views of water from adjoining waterfront properties will not be unduly impaired; that existing trees shall be preserved to the degree reasonably possible and that the appearance of the property and the shore when viewed from the water will be kept as natural as reasonably possible. The city's lakes, canals and streams are among the city's greatest assets, and it is in the public interest to require that their aesthetic appeal. The following minimum or maximum standards and procedures shall apply to all construction or renovation of boathouses, docks and other waterfront structures.

(1) Board approval required: Before a building permit is issued, the plans for boathouses, docks and any other waterfront structures shall be approved by either the Lakes and Waterways Board or Lake Killarney Board, pursuant to their jurisdictions. This shall be done at a public hearing after review of comments from city staff and notification of the adjacent waterfront property owners. Applicants are encouraged to provide plans to the adjacent waterfront neighbors in order for them to provide consent or objection to such applications. However, review and approval of boathouses, docks and gazebos shall not be required if the structure is replacing an existing boathouse, dock or gazebo and is in the same location and is meeting the code requirements set forth in this section. The review and approval by the Lakes and Waterways Board or Lake Killarney Board is only required when variances are requested or when there is not an existing boathouse, dock or gazebo on the property/water or when the location of the boathouse, dock or gazebo is being changed by more than five feet from the current location.

(2) Application submission requirements: Applications for docks, boathouses, gazebos or any other construction over the water must contain the following information and references thereto of "dock" shall also include boathouses, gazebos and any other construction over the water:

(a) The original signature(s) of the property owner(s) of the upland portion of the parcel where the dock is to be constructed;

(b) The original signature(s) of the applicant(s), on an application form and payment of any fees, as provided for by the city, and if the applicant is not the property owner, an authorization to apply on their behalf;

(c) Satisfactory evidence of title such as an instrument or property appraiser information indicating ownership extends to the shoreline or legal permission to construct or modify a dock and use of the submerged lands;

(c) A copy of a survey of the real property that accurately depicts current conditions including any trees within the shoreline area proposed for the construction or within 15 feet of such construction;

(d) A site plan based upon the survey depicting the exact location of the proposed dock including proposed setbacks as measured on the land and from the projection of the property line in a straight line following the angle of the property line out into the water for the distance of the dock and which includes the following:

1. An arrow indicating the northerly direction of the sketch and scale of the drawing and the name of the water body (surface water) that the dock structure is to be located;

2. The exact distance between the existing shoreline measured from the OHWE to the furthest point where the dock is to be constructed or is currently located;

3. The exact setback distance from the closest property line and projected property line out into the lake to all portions of the dock;

(e) Floor plan, elevations, deck and roof height above OHWE and construction materials of the dock;

(f) The current water depth at the end of the dock and at all proposed mooring locations;

(g) The length of the dock, as measured from the OHWE to the point most waterward of the OHWE;

(h) The location of any conservation easement area or wetland, if applicable, within twenty (20) feet from any portion of the dock;

(i) A description of submerged and emergent vegetation types occurring within the area proposed for construction.; and a mitigation plan offsetting adverse impacts to the vegetative areas if applicable;

(j) If the request includes a variance from any of the terms of this section regarding the setbacks, height or size of a structure, then a signed letter or email of no objection from the abutting or affected shoreline property owner(s). The letter or email of no objection must identify the variance request on the site plan for the proposed dock and a copy of the site plan and site plan must be attached to the letter.

(3) Development standards: The total area of boathouses, docks and any other waterfront structure built over land and/or water shall not exceed six hundred (600) square feet. In the case of canal-front lots (other than the Venetian Canal boathouse lots as set forth in subsection (b) hereafter), the maximum total area of docks, boathouses, decks, stairs and any other attachments shall be based on the length of the canal frontage as follows:

- (a) Seventy-five feet or less of frontage, 450 sq. ft.
- (b) Seventy-six feet to 100 feet of frontage, 500 sq. ft.
- (c) Over 100 feet of frontage, 550 sq. ft.
- (d) The maximum width of canal boathouses shall be 20 feet.

(4) All new docks and boathouses shall be constructed no closer than ten (10) feet from a side lot line, as measured on the land and may not extend beyond the property line extended into the lake for that distance of the structure. This side setback can be reduced to five (5) feet if written approval is presented from the adjacent property owners, but may not extend beyond the projected property line extended.

(5) All new docks and boathouses shall not extend over thirty (30) feet into the water from the elevations specified in this article. However, on Lake Killarney the maximum distance may be fifty (50) feet.

(6) The highest point of a boathouse or gazebo roof or any railing shall not exceed eleven (11) feet and the roofs must be pitched with a minimum 2:12 slope on all sides of the peak, so as to eliminate flat roofs and use of such areas as sundecks. The height shall be measured from the surface of the dock or floor to the highest point of the roof or railing. In addition, the surface of any dock, sundeck or floor of any boathouse, gazebo, etc., shall not be more than two (2) feet above the elevations specified in this subsection.

(7) In order that all boathouses or other waterfront structure, be utilized only for boating and other recreational activities and not as living space, there shall be no bathrooms or cooking facilities permitted in them, nor as an improvement to any existing boathouse. There also shall not be any enclosed rooms over water except for storage rooms limited in size to a maximum of eighty (80) square feet.

(8) Only one (1) boathouse shall be permitted for each lakefront or waterfront property owner. In the case of common ownership of lakefront property such as in a

condominium arrangement or property owned by a subdivision, there shall only be one (1) boathouse permitted. However, based upon the relative lake frontage of a multi-family residential the respective board may consider that factor in the consideration of variances.

(9) The sale or lease of any portion of lakefront or waterfront, shall be construed as a subdivision and shall not enable the owners to make application for a dock and boathouse unless that subdivision has received the approval of the City Commission.

(10) Canal boathouses shall be located so as not to interfere with navigation and which result in the minimum loss of existing large oak, pine or cypress trees. Electric service shall be provided via underground wiring. In situations where canal-front or waterfront lots are separated by a public street from the principal structure, landscape buffering shall be required to substantially cover fifty (50%) percent of the structure as viewed from the street. Boathouses shall only be painted or have exterior covering of a color that blends in with and does not detract from the natural surroundings. Off-street parking areas shall remain without asphalt, concrete, brick, gravel, artificial turf, grass paver or other types of impervious surface.

(11) As a condition for a permit to build or repair any lakefront dock or boathouse, the lakefront water area along shorelines that do not meet the vegetation standards of this Code shall be required to be planted so that no more than fifty (50) feet, or fifty (50%) percent (whichever is less) of the shoreline remains clear of vegetation.

(12) The dock or boathouse must not adversely affect the rights of other persons or other property owner's use of, and access to, the surface water or constitute a navigation hazard.

(b) *Boathouse lots on the Venetian Canal and Kraft Gardens.* The Kronenberger subdivision boathouse lots which exist along the Venetian Canal interconnecting Lake Osceola and Lake Maitland or that exist on Lake Maitland adjacent to Kraft Gardens were platted and accepted by the city under the premise that these lots would serve as lake access and accessory uses only for the residents of that subdivision. As such, the purpose and intention of these boathouse lots is to serve as accessory lots to the main residential properties within that subdivision. In accordance with the policies contained within the comprehensive plan, the following regulations shall apply to these properties:

(1) The buildability and use of all canal boathouse lots, which are determined to be accessory lots, shall be restricted to the owners of real property within the Kronenberger subdivision in which these accessory boathouse lots were platted.

(2) Such canal or lake boathouse lots which are held January 1, 1981, by property owners residing outside of the subdivision for which they are platted shall be nonconforming boathouse lots which may still be used for constructing a boathouse and for lake access. However, any such canal or lake boathouse lots owned by real

property owners on January 1, 1981, in the subdivision for which they were platted, shall only be buildable and used to serve the lake access needs of residents of that subdivision.

(3) Minimum lot widths shall be fifty (50) feet.

(4) Canal boathouses shall be constructed a minimum of five (5) feet from side lot line. There shall be no front setback.

(5) The highest point of a canal boathouse shall be no more than ten (10) feet above the ordinary high-water elevation of the closest lake as detailed in this section.

(6) Canal boathouses shall not exceed four hundred (400) square feet in size for all areas of boathouses, stairs, and decking. Lake lots shall be permitted the typical lake dimensions.

(7) Canal boathouses shall be located so as not to interfere with navigation and to result in the minimum of loss of existing large oak, pine or cypress trees. Electric service shall be provided via underground wiring. Landscape buffering shall be required to substantially cover fifty (50%) percent of the structure as viewed from the street. Boathouses shall only be painted or have exterior covering of a color that blends in with and does not detract from the natural surroundings. Off-street parking areas shall remain without asphalt, concrete, brick, gravel, pavers, or other improved surface. The remainder of the boathouse lot shall remain composed entirely of landscape materials which shall preclude gravel, fire pits, patios, sheds, storage bins or any other accessory structure or use, other than landscaped area.

(c) Dock maintenance and repair; minor modifications.

(a) *Dock maintenance and repair.* Docks must be maintained in a safe and useable condition. All maintenance and repair activities must maintain the original design and original footprint of the dock, as approved in the boat dock construction permit. If the design and footprint of the dock will change as a result of a maintenance or repair activity, approval of a minor modification or a new permit will be required. Best management practices must be used during all maintenance and repair activities to prevent soil erosion and water quality violations in the project area.

(b) *Owner's duty to repair, replace, or remove unsafe structures.* The owner(s) of property where a dock is located must promptly repair, replace, or remove a dock structure, or part(s) of the structure, that because of dilapidation, deterioration, decay, faulty construction, is deemed structurally deficient or is in deteriorated sufficient to indicate such as evidenced by rotten or missing wood, peeling paint, missing shingles and the like.

(d) Retaining walls or seawalls. The construction of retaining walls within fifteen (15) feet of the ordinary high-water elevation or seawalls shall be done in accordance with the Lakeshore Protection regulations within this Code of Ordinances.

SECTION 3. CODIFICATION. Sections 1 and 2 of this Ordinance shall be incorporated into the City of Winter Park Code of Ordinances.

SECTION 4. SEVERABILITY. The divisions, sections, subsections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, subsection, section, or division of this Ordinance shall be declared invalid, unconstitutional or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such invalidity, unconstitutionality or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, subsections, sections, and divisions of this Ordinance. The City Clerk is given liberal authority to ensure proper codification of this Ordinance, including the right to correct scrivener's errors.

SECTION 5. CONFLICTS. In the event of a conflict between this Ordinance and any other ordinance of the City of Winter Park, this Ordinance shall control to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect on April 1, 2023 upon its passage and in accordance with Florida law. Any project which has applied for or received an approval from the Lakes and Waterways Board or Lake Killarney Board prior to that date or has submitted an application for an approval by either of those boards prior to that date shall be vested under the previous code related to waterfront lots.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida held in City Hall, Winter Park, on this ____ day of _____, 2023.

Phillip M. Anderson, Mayor

ATTEST:

Rene Cranis, City Clerk



City Commission **agenda item**

item type Public Hearings: Non-Quasi Judicial Matters (Public participation and comment on these matters may be virtual or in-person.)	meeting date April 26, 2023
prepared by Rene Cranis	approved by Michelle del Valle, Randy Knight
board approval Completed	
strategic objective	

subject

Ordinance 3269-23 - Amending Chapter 58, Land Development Code, to extend the expiration of conditional use and variance approvals. (2nd Reading)

motion / recommendation

background

The Zoning Code now provides that Variances approved by the Board of Adjustments (BOA) expire after one year and Conditional Uses approved by the City Commission expire after two years. This has resulted in many instances in which applications need to be renewed by the BOA or City Commission which involves the time and labor-intensive process of advertising, mailing notices, placard in the yard, public hearing, minutes, etc.

Staff does not recall any instance when the time limit for Variances or Conditional Uses has not been extended. There are no time limits for approvals to expire for lot splits, subdivisions, lakefront approvals by P&Z or boathouse approvals by the respective lake boards.

There are many factors that can cause delays for projects beyond one year for Variances such as architect, engineer or contractor delays. Often it is just personal issues with the applicants. There are many reasons why Conditional Uses are delayed including the architect, engineer plan delays, plus the need to pre-sell or pre-lease space for financing.

Every time the Governor issues an emergency declaration for a hurricane or as with Covid, the deadlines for the expiration of "development orders" are extended also creating confusion as this applies to variance and conditional use approvals. In order to lessen the burden on city staff and on the property owners, the staff is suggesting extending the deadlines for such expirations by one year for each. Again, there has never

been a case where a variance has expired or a conditional use has expired or was requested for extension, that it was not approved.

Additionally, this Ordinance clarifies that there must be consistency between plan documents approved for a Preliminary Conditional Use and those plans submitted for a Final Conditional Use approval. If there is a significant change to such plans, then the applicant would be starting over for a Preliminary Conditional Use approval without benefit of any implied entitlements.

[alternatives / other considerations](#)

[fiscal impact](#)

ATTACHMENTS:

[ORD 3269-23 Extending CU and Variance Approvals.docx](#)

ORDINANCE 3269-23

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA AMENDING CHAPTER 58, "LAND DEVELOPMENT CODE", ARTICLE III, "ZONING", SECTION 58-90 "CONDITIONAL USES" AND SECTION 58-92 "BOARD OF ADJUSTMENT – POWERS AND DUTIES" TO EXTEND THE EXPIRATION OF CONDITIONAL USE AND VARIANCE APPROVALS FROM TWO YEARS AND ONE YEAR RESPECTIVELY TO THREE YEARS AND TWO YEARS, PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Winter Park deems it necessary for the general welfare of the City to amend the City of Winter Park Land Development Code as set forth in this Ordinance;

WHEREAS, the City Commission hereby finds that this Ordinance serves a legitimate government purpose and is in the best interests of the public health, safety, and welfare of the citizens of Winter Park, Florida;

WHEREAS, the City Commission hereby finds that the land development regulations adopted herein are consistent with the Comprehensive Plan;

NOW THEREFORE, BE IT ENACTED by the City Commission of the City of Winter Park, Florida, after due notice and public hearing, that:

SECTION 1. That Chapter 58 "Land Development Code", Article III, "Zoning" of the Code of Ordinances, Section 58-90 "Conditional Uses." Subsection (d) (1) and (e) (2) is hereby amended as shown below (underlined language are additions; ~~stricken through~~ language are deletions; subsections not included are not being modified):

Sec. 58-90. – Conditional uses.

(d) *Expiration and re-establishment of conditional uses.*

(1) Conditional uses involving the use of land or buildings for a particular type of business or business activity determined to be a conditional use, such as, but not limited to, motor vehicle sales, live amplified musical entertainment, day care, alcoholic beverage licenses, etc., shall expire either one year from the date of the approval by the city commission if such use or business type has not yet been commenced or such conditional use shall expire 90 days from the time the business ceases to operate from the property or building. This shall apply if the business is closed for 90 consecutive days regardless of whether a business certificate continues to exist. Conditional uses involving approvals for the construction of buildings over 10,000 square feet or for three stories within the central business district geographical area shall expire after ~~one~~ two (2) years from the date of a preliminary approval by the city commission if a final development plan approval is not granted or such conditional uses shall expire after ~~two~~ three (3) years from the approval by the city commission from the date of the final development plan approval by the city commission unless a complete and sufficient building permit

application and construction plans are submitted or construction is underway or as may otherwise be specifically set forth in the conditional use approval or in the accompanying development agreement. Pursuant to such submittal of building permit application and construction plans, construction must commence no later than six (6) months from the date the building permit is issued. For phased projects without timetables specified in the conditional use approval or in the accompanying development agreement, all phases must be under construction within five (5) years from the date construction commences on the first phase.

(e) Conditional use approval process.

(1) For conditional uses approvals involving buildings over 10,000 square feet or for three-story buildings within the central business district geographic area as defined in this code, there is a two-step process established involving a preliminary approval and then a final development plan approval. Preliminary approvals may be recommended by the planning and zoning board and may be approved by the city commission at a single public hearing except for three-story buildings within the central business district and construction within stream floodplains which shall require two public hearing approvals of the preliminary conditional use by the city commission. Otherwise, at the discretion of the applicant, the applicant may apply and request a final development plan approval in one step by both the planning and zoning board and the city commission, if all relevant issues are addressed and complete submissions are approved. A preliminary approval is the first step of a two-step approval process. The second step is the final development plan approval which requires the resubmission of additional plan documents or other relevant materials as may be deemed necessary to the planning and zoning board for recommendation and for action by the city commission. Applicants shall maintain consistency in all plan submissions between the city commission approval of a preliminary conditional use and the request for a subsequent final conditional use approval. Consistency shall be both in the site plan layout and the architectural elevations proposed. If changes occur or are proposed in such plan documents submitted for final conditional use approval, as well as any other significant changes, as defined in this section, shall require that the revised documents be treated as a new preliminary conditional use request and none of the entitlements implied or prior approvals shall be valid. The city commission may, except for three-story buildings within the central business district and for construction within stream floodplains, at its choosing, delegate the subsequent review and final development plan approval authority to the planning and zoning board such as providing for a final development plan approval subject to the planning and zoning board's review and approval of a landscape plan, lighting plan, etc. The initial preliminary approval does not establish a contractual obligation for the city to issue development orders and building permits until the final approval is granted.

SECTION 2. That Chapter 58 "Land Development Code", Article III, "Zoning" of the Code of Ordinances, Section 58-90 "Board of Adjustment – Powers and duties." Subsection (e) is hereby amended as shown below (underlined language are additions; ~~stricken~~ ~~through~~ language are deletions; subsections not included are not being modified):

Sec. 58-92 Same – Powers and duties.

(e) Upon the granting of a variance as provided for in the preceding paragraphs, the person receiving such a variance shall exercise the same within a period of ~~one~~ two (2) years from such grant; and all such variances granted and not exercised within ~~one~~ two (2) years shall expire and be no further in force and effect.

SECTION 3. CODIFICATION. Section 1 and 2 of this Ordinance shall be incorporated into the City of Winter Park Code of Ordinances.

SECTION 4. SEVERABILITY. The divisions, sections, subsections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, subsection, section, or division of this Ordinance shall be declared invalid, unconstitutional or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such invalidity, unconstitutionality or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, subsections, sections, and divisions of this Ordinance. The City Clerk is given liberal authority to ensure proper codification of this Ordinance, including the right to correct scrivener's errors.

SECTION 5. CONFLICTS. In the event of a conflict between this Ordinance and any other ordinance of the City of Winter Park, this Ordinance shall control to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect immediately upon its passage and in accordance with Florida law.

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida held in City Hall, Winter Park, on this 26th day of April, 2023.

By: _____
Mayor Phillip M. Anderson

ATTEST:

By: _____
Rene Cranis, City Clerk