



**CITY COMMISSION
AGENDA
City Hall Commission Chambers
300 W. Plant Street
Winter Garden, Florida**

**Budget Hearings &
Regular Meeting**

September 15, 2026

6:30 PM

Call to Order

Determination of a Quorum

Invocation and Pledge of Allegiance

**1. FIRST READING AND PUBLIC HEARING TO ADOPT PROPOSED BUDGETS
AND MILLAGE RATE FOR FISCAL YEAR 2026/2027**

- A. **ORDINANCE 26-18**: AN ORDINANCE LEVYING TAX UPON ALL TAXABLE PROPERTY WITHIN THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027
- B. **ORDINANCE 26-19**: AN ORDINANCE APPROPRIATING AND ALLOCATING ALL REVENUE AND FUNDS OF THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027
- C. **ORDINANCE 26-20**: AN ORDINANCE APPROPRIATING AND ALLOCATING ALL REVENUE AND FUNDS OF THE COMMUNITY REDEVELOPMENT AGENCY (CRA) OF THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027
- D. **ORDINANCE 26-21**: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WINTER GARDEN, AUTHORIZING THE APPROPRIATIONS OF CITY FUNDS FOR FISCAL YEAR 2026-27 IN ACCORDANCE WITH ARTICLE 3 SECTION 30 (5) OF THE CITY CHARTER OF THE CITY OF WINTER GARDEN, FLORIDA, AND FLORIDA STATUTE 166.241 FOR THE PURPOSE OF FULFILLING THE FINANCIAL OBLIGATIONS OF THE CITY – **Finance Director Zielonka**

All with second reading and public hearings September 29, 2026

REGULAR MEETING

2. Approval of Minutes

- A. Budget Workshop & Regular Meeting Minutes - August 27, 2026

3. FIRST READING AND PUBLIC HEARING OF PROPOSED ORDINANCES

- A. **ORDINANCE 26-25:** AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA, AMENDING CHAPTER 114, CITY OF WINTER GARDEN CODE OF ORDINANCES; AMENDING SECTION 114-38 GOVERNING ARTIFICIAL TURF REQUIREMENTS; PROVIDING REQUIREMENTS FOR INSTALLATION AND MAINTENANCE OF IMPERVIOUS AND PERVIOUS ARTIFICIAL TURF; PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE – **Second reading and public hearing September 29, 2026 – Planning Director Carson**
- B. **ORDINANCE 26-27:** AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA PROVIDING FOR THE ANNEXATION OF CERTAIN ADDITIONAL LANDS GENERALLY DESCRIBED AS APPROXIMATELY 1.30 ± ACRES LOCATED AT 1221, 1233, AND 1281 BEULAH ROAD, ON THE NORTHEAST CORNER OF BEULAH ROAD AND GILLARD AVENUE, INTO THE CITY OF WINTER GARDEN, FLORIDA; REDEFINING THE CITY BOUNDARIES TO GIVE THE CITY JURISDICTION OVER SAID PROPERTY; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE
- C. **ORDINANCE 26-28:** AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA AMENDING THE FUTURE LAND USE MAP OF THE WINTER GARDEN COMPREHENSIVE PLAN BY CHANGING THE LAND USE DESIGNATION OF REAL PROPERTY GENERALLY DESCRIBED AS APPROXIMATELY 1.47 ± ACRES LOCATED AT 1221, 1233, AND 1281 BEULAH ROAD, AND 921 PALM AVENUE, ON THE NORTHEAST CORNER OF BEULAH ROAD AND GILLARD AVENUE, FROM ORANGE COUNTY LOW DENSITY RESIDENTIAL AND CITY LOW DENSITY RESIDENTIAL TO CITY COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE
- D. **ORDINANCE 26-29:** AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA, REZONING CERTAIN REAL PROPERTY GENERALLY DESCRIBED AS APPROXIMATELY 2.11 +/- ACRES OF LAND GENERALLY LOCATED AT 882 MAGNOLIA STREET; 1211, 1221, 1233, AND 1281 BEULAH ROAD; AND 921 PALM AVENUE, ON THE NORTHEAST CORNER OF BEULAH ROAD AND GILLARD AVENUE; FROM CITY C-2 (ARTERIAL COMMERCIAL DISTRICT), CITY R-1 (SINGLE-FAMILY RESIDENTIAL DISTRICT), AND ORANGE COUNTY R-1 (SINGLE-FAMILY DWELLING DISTRICT), TO PCD (PLANNED COMMERCIAL DEVELOPMENT) AS SET FORTH IN THIS ORDINANCE; PROVIDING FOR CERTAIN PCD REQUIREMENTS AND DESCRIBING THE DEVELOPMENT AS THE MAGNOLIA COMMERCIAL DEVELOPMENT PCD; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE – **Second reading and public hearing September 29, 2026 – Planning Director Carson**

4. REGULAR BUSINESS

- A. Recommendation to approve **SPECIAL EVENT** – Annual Oktoberfest by the Crooked Can Brewery (Plant Street Market) - October 23, 24 and 25, 2026 – with street closure and subject to conditions – **Planning Director Carson**
- B. Recommendation to approve **SPECIAL EVENT** for the Rotary Club of Winter Garden - Rotary Club Poker Tournament - Friday, November 13, 2026, 2:00 p.m. to 1:00 a.m. at Tanner Hall and waive permit fee of **\$1,000** - **Planning Director Carson**

- C. BOARD APPOINTMENT: **General Employees' Pension Board** – City Clerk Martin
- D. BOARD APPOINTMENT: **Police & Firefighters' Pension Board** – City Clerk Martin

- 5. **Matters From Public - (Limited to 3 minutes per speaker)**
- 6. **Matters From City Attorney - A. Kurt Ardaman**
- 7. **Matters From City Manager - Jon C. Williams**
- 8. **Matters From Mayor and Commissioners**
- 9. **ADJOURN to Regular Meeting on Tuesday, September 29, 2026 at 6:30 p.m. in City Hall Commission Chambers, 300 W. Plant Street, 1st floor.**

NOTICES:

In accordance with Florida Statutes 286.0105, if any person decides to appeal any decision made by said body with respect to any matter considered at such meeting, he/she will need a record of the proceedings and, for that purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The City of Winter Garden does not prepare or provide such record.

Any opening invocation that is offered before the official start of the Commission meeting shall be the voluntary offering of a private person, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the City Commission or the city staff, and the City is not allowed by law to endorse the religious or non-religious beliefs or views of such speaker. Persons in attendance at the City Commission meeting are invited to stand during the opening invocation and to stand and recite the Pledge of Allegiance. However, such invitation shall not be construed as a demand, order, or any other type of command. No person in attendance at the meeting shall be required to participate in any opening invocation that is offered or to participate in the Pledge of Allegiance. You may remain seated within the City Commission Chambers or exit the City Commission Chambers and return upon completion of the opening invocation and/or Pledge of Allegiance if you do not wish to participate in or witness the opening invocation and/or the recitation of the Pledge of Allegiance. (Reference Resolutions 15-04 and 16-02)

Pursuant to Florida Statutes 282.601, 286.603, and the Americans with Disabilities Act (ADA), the City of Winter Garden makes every effort to ensure that those with disabilities have access to electronic information provided to the public, except when compliance with those sections impose an undue burden on the agency. In the event of difficulty accessing this publicly provided information, please contact the City Clerk's Office at (407) 656-4111, Ext. 6327, for assistance.



Those needing assistance to participate in any of these proceedings should contact the City Clerk's Office at least 48 hours in advance of the meeting (407) 656-4111 Ext 6327.



Help for the hearing impaired is available through the Assistive Listening System. Receivers can be obtained at the meeting from the Information Technology Department (407) 656-4111 Ext. 5455.

THE CITY OF WINTER GARDEN
CITY COMMISSION AGENDA ITEM

From: Laura Zielonka, Finance Director

Via: Jon C Williams, City Manager

Date: September 4, 2026 **Meeting Dates:** September 15, 2026
September 29, 2026

Subject: Fiscal Year 2026/2027 Proposed Budget.

Issue: Please find attached the Fiscal Year 2026/2027 Proposed Budget for your review.

The budget will be discussed at the following meetings:

Tuesday, September 15, 2026, at 6:30 p.m.-The first budget hearing will be the first item on the agenda.

Tuesday, September 29, 2026, at 6:30 p.m.-The second budget hearing will be the first item on the agenda.

The following Ordinances are presented in summary for your consideration and approval:

ORDINANCE 26-18

**AN ORDINANCE LEVYING TAX UPON ALL TAXABLE PROPERTY
WITHIN THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX
YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON
SEPTEMBER 30, 2027**

SECTION 1: The City Commission of the City of Winter Garden hereby adopts, establishes and levies a millage rate for ad valorem taxation of real and tangible personal property within the City of Winter Garden for the Fiscal Year beginning October 1, 2026, and ending on September 30, 2027, at the rate of 4.8565 mills (\$4.8565 for every \$1,000 of assessed valuation) upon the

assessed valuation of property within the corporate limits of the City of Winter Garden, Florida.
This millage rate is greater than the rolled back rate of 4.5928 mills by 5.74 percent.

ORDINANCE 26-19

**AN ORDINANCE APPROPRIATING AND ALLOCATING ALL
REVENUE AND FUNDS OF THE CITY OF WINTER GARDEN,
FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026,
AND ENDING ON SEPTEMBER 30, 2027**

WHEREAS, it is anticipated that there will be available for use and disbursement from the
general funds of said City, revenue in the following amounts:

Collection of Ad Valorem	\$32,606,994
Revenue other than Ad Valorem	<u>42,637,077</u>
TOTAL REVENUES AVAILABLE FOR EXPENDITURES	\$75,244,071

ORDINANCE 26-20

**AN ORDINANCE APPROPRIATING AND ALLOCATING ALL
REVENUE AND FUNDS OF THE COMMUNITY REDEVELOPMENT
AGENCY (CRA) OF THE CITY OF WINTER GARDEN, FLORIDA, FOR
THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON
SEPTEMBER 30, 2027**

WHEREAS, it is anticipated that there will be available for use and disbursement from the CRA
funds of said City, revenue in the following amounts:

Collection of Ad Valorem	\$1,924,430
Revenue other than Ad Valorem	<u>1,884,203</u>
TOTAL REVENUES AVAILABLE FOR EXPENDITURES	\$3,808,633

ORDINANCE 26-21

**AN ORDINANCE OF THE CITY COMMISSION OF THE
CITY OF WINTER GARDEN, AUTHORIZING THE
APPROPRIATIONS OF CITY FUNDS FOR FISCAL YEAR
2026-27 IN ACCORDANCE WITH ARTICLE 3 SECTION 30**

**(5) OF THE CITY CHARTER OF THE CITY OF WINTER
GARDEN, FLORIDA, AND FLORIDA STATUTE 166.241
FOR THE PURPOSE OF FULFILLING THE FINANCIAL
OBLIGATIONS OF THE CITY**

Recommended Action: Motion to approve ordinances 26-18, 26-19, 26-20 and 26-21 with the second hearing on September 29, 2026 at 6:30pm.

ORDINANCE 26-18

AN ORDINANCE LEVYING TAX UPON ALL TAXABLE PROPERTY WITHIN THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027

WHEREAS, in order to provide the revenue necessary for the operation of the City for its Fiscal Year beginning October 1, 2026, and ending September 30, 2027, the City Commission of the City of Winter Garden has determined the rate of ad valorem tax levy that must be assessed for the year 2026; and

WHEREAS, the provisions of Chapter 200 of the Florida Statutes prescribing the method of fixing millage has been complied with.

NOW, THEREFORE, BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION 1: The City Commission of the City of Winter Garden hereby adopts, establishes and levies a millage rate for ad valorem taxation of real and tangible personal property within the City of Winter Garden for the Fiscal Year beginning October 1, 2026, and ending on September 30, 2027, at the rate of 4.8565 mills (\$4.8565 for every \$1,000 of assessed valuation) upon the assessed valuation of property within the corporate limits of the City of Winter Garden, Florida. This millage rate is greater than the rolled back rate of 4.5928 mills by 5.74 percent.

SECTION 2: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 3: Should any portion of this Ordinance be held invalid, then such portions as are not declared to be invalid shall remain in full force and effect.

SECTION 4: This Ordinance shall become effective immediately upon its becoming a law.

READ FIRST TIME AND PUBLIC HEARING HELD: _____

READ SECOND TIME AND PUBLIC HEARING HELD: _____

APPROVED:

Mayor/Commissioner John Rees

ATTEST:

Ronisha Martin, City Clerk

ORDINANCE 26-19

AN ORDINANCE APPROPRIATING AND ALLOCATING ALL REVENUE AND FUNDS OF THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027

WHEREAS, the amount necessary as determined by the City Commission of the City of Winter Garden, Florida, to defray the actual operating requirements of the municipal government of said City for the Tax Collection Year which begins October 1, 2026, and which ends on September 30, 2027, is the sum of \$75,244,071; and

WHEREAS, tax levy on all taxable real and tangible personal property within said City is necessary to be made in the total amount of 4.8565 mills (\$4.8565 for every \$1,000 of assessed valuation) to be allocated to the General Fund; and

WHEREAS, it is anticipated that there will be available for use and disbursement from the general funds of said City, revenue in the following amounts:

Collection of Ad Valorem	\$ 32,606,994
Revenue other than Ad Valorem	<u>42,637,077</u>
TOTAL REVENUES AVAILABLE FOR EXPENDITURES	\$ 75,244,071

BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION 1: That the sum of \$75,244,071 and such portion thereof as may be realized from the collection of the remainder of current taxes and other anticipated revenue is hereby allocated and appropriated to the General Fund of said City.

SECTION 2: All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION 3: Should any portion of this Ordinance be held invalid, then such portions as are not declared to be invalid shall remain in full force and effect.

SECTION 4: This Ordinance shall become effective immediately upon its becoming a law.

READ FIRST TIME AND PUBLIC HEARING HELD: _____

READ SECOND TIME AND PUBLIC HEARING HELD: _____

APPROVED:

Mayor/Commissioner John Rees

ATTEST:

Ronisha Martin, City Clerk

ORDINANCE 26-20

AN ORDINANCE APPROPRIATING AND ALLOCATING ALL REVENUE AND FUNDS OF THE COMMUNITY REDEVELOPMENT AGENCY (CRA) OF THE CITY OF WINTER GARDEN, FLORIDA, FOR THE TAX YEAR BEGINNING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027

WHEREAS, the amount necessary as determined by the City Commission of the City of Winter Garden, Florida to defray the actual operating requirements and appropriations to Fund Balance of the CRA of said City for the Tax Collection Year which begins October 1, 2026, and which ends on September 30, 2027, is the sum of \$3,808,633; and

WHEREAS, tax levy on all taxable real and tangible personal property within said CRA in excess of the base year 1991 taxable value of \$23,063,944 is necessary to be allocated to the CRA for Area I; and

WHEREAS, tax levy on all taxable real and tangible personal property within said CRA in excess of the base year 1996 taxable value of \$548,114 is necessary to be allocated to the CRA for Area II; and

WHEREAS, it is anticipated that there will be available for use and disbursement from the CRA funds of said City, revenue in the following amounts:

Collection of Ad Valorem	\$1,924,430
Revenue other than Ad Valorem	<u>1,884,203</u>
TOTAL REVENUES AVAILABLE FOR EXPENDITURES	\$3,808,633

BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION 1: That the sum of \$3,808,633 and such portion thereof as may be realized from the collection of the remainder of current taxes and other anticipated revenue is hereby allocated and appropriated to the CRA of said City.

SECTION 2: All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION 3: Should any portion of this Ordinance be held invalid, then such portions as are not declared to be invalid shall remain in full force and effect.

SECTION 4: This Ordinance shall become effective immediately upon its becoming a law.

READ FIRST TIME AND PUBLIC HEARING HELD: _____

READ SECOND TIME AND PUBLIC HEARING HELD: _____

APPROVED:

Mayor/Commissioner John Rees

ATTEST:

Ronisha Martin, City Clerk

ORDINANCE 26-21

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WINTER GARDEN, AUTHORIZING THE APPROPRIATIONS OF CITY FUNDS FOR FISCAL YEAR 2026-27 IN ACCORDANCE WITH ARTICLE 3 SECTION 30 (5) OF THE CITY CHARTER OF THE CITY OF WINTER GARDEN, FLORIDA, AND FLORIDA STATUTE 166.241 FOR THE PURPOSE OF FULFILLING THE FINANCIAL OBLIGATIONS OF THE CITY

WHEREAS, the City Manager of the City of Winter Garden, Florida, has submitted an estimate of the expenditures necessary to carry on the City government for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, the estimated revenues to be received by the City during said period from ad valorem taxes and other sources has been submitted to the City Commission; and

WHEREAS, all applicable legal requirements pertaining to public notices and hearings have been satisfied within specified deadlines and prior to final adoption of this Ordinance; and

WHEREAS, the City Commission has examined and carefully considered the proposed budget;

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

SECTION 1. Authority. The City Commission of the City of Winter Garden has the authority to adopt this Ordinance pursuant to Article VIII of the Constitution of the State of Florida and Florida Statutes Chapters 166 and 200.

SECTION 2. Adoption of Final Budget. Attached hereto as Exhibit “A” and incorporated herein by reference is the final budget for the City of Winter Garden for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, said final budget being hereby confirmed, adopted and approved in all respects by the City Commission of the City of Winter Garden.

SECTION 3. Appropriations. There are hereby expressly appropriated out of anticipated revenues all funds and monies necessary to meet the appropriations stipulated by and in said final budget.

SECTION 4. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion hereto.

SECTION 5. Effective Date. This Ordinance shall become effective immediately upon it becoming a law.

READ FIRST TIME AND PUBLIC HEARING HELD: _____

READ SECOND TIME AND PUBLIC HEARING HELD: _____

APPROVED:
CITY OF WINTER GARDEN, FLORIDA

Commissioner Lisa Bennett

Mayor/Commissioner John Rees

Commissioner Iliana Jones

Commissioner Chloe Johnson

Commissioner Colin Sharman

ATTEST:

Ronisha Martin, City Clerk

CITY OF WINTER GARDEN

PROPOSED BUDGET FISCAL YEAR 2026 – 2027





WINTER GARDEN

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CITY OF WINTER GARDEN
Fiscal Year 2026/2027
Proposed Budget

JOHN REES
Mayor

LISA BENNETT
Mayor Pro Tem
Commissioner, District 1

ILIANA JONES
Commissioner, District 2

CHLOE JOHNSON
Commissioner, District 3

COLIN SHARMAN
Commissioner, District 4

JON C. WILLIAMS
City Manager



WINTER GARDEN

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WINTER GARDEN

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BUDGET MESSAGE

CITY MANAGER'S MESSAGE TO THE COMMISSION AND RESIDENTS

Budget Message



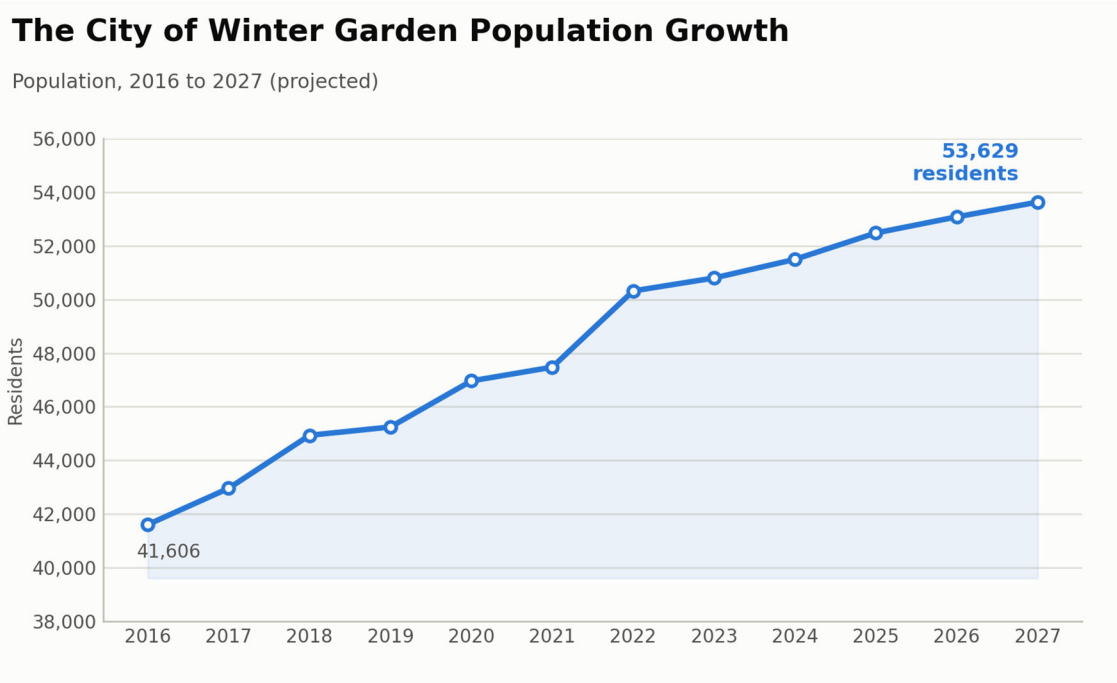
WINTER GARDEN

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Dear Commission and Citizens of Winter Garden,

I am pleased to present the City of Winter Garden's Fiscal Year 2027 Proposed Budget. The City's total proposed budget is \$181,323,409. This balanced financial plan maintains essential services, invests in infrastructure and community priorities, and preserves the City's strong financial position.

Winter Garden continues to grow. By FY2027, the City's population is projected to reach 53,629 residents. The proposed budget responds to that growth while maintaining the City's millage rate at 4.8565 mills, unchanged from FY2026.



Winter Garden's population continues to grow, and the budget has to keep pace responsibly.

The FY2027 budget is guided by three principles: maintaining essential services, investing strategically in community priorities, and exercising prudent financial stewardship. Departments again used a zero-based budgeting approach to evaluate operating needs and identify efficiencies.

Investing in People and Essential Services

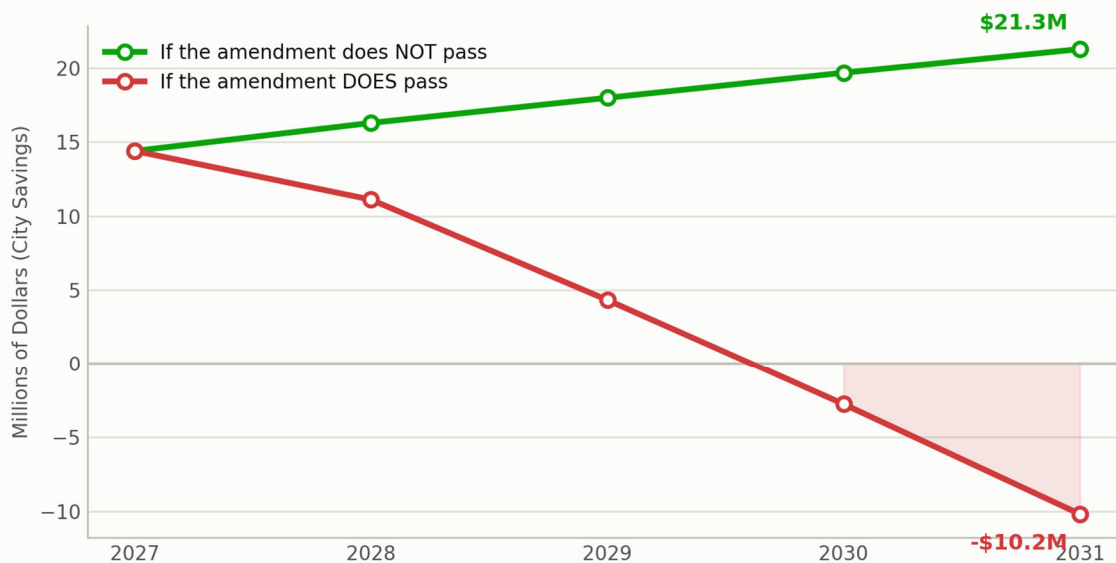
The proposed budget includes 19 new positions: 17 in public safety, one in building maintenance, and one in engineering. Existing employees are budgeted for a 3% cost-of-living adjustment, with additional market-based adjustments for fire personnel. Personnel costs total approximately \$55.2 million across all funds. Public safety remains the City's largest General Fund investment.

Preparing for an Uncertain Future

The City also must prepare for potential changes to Florida's homestead exemption. City analysis estimates that a \$150,000 homestead exemption beginning in January 2027 could reduce annual ad valorem revenue by approximately \$5.2 million, increasing to approximately \$8.5 million if the exemption reaches \$250,000 in January 2028. The City is preserving flexibility through healthy reserves, expenditure monitoring, and evaluation of future revenue alternatives.

A Fork in the Road: Why the November Vote Matters

Projected City savings (fund balance) through FY2031, two ways



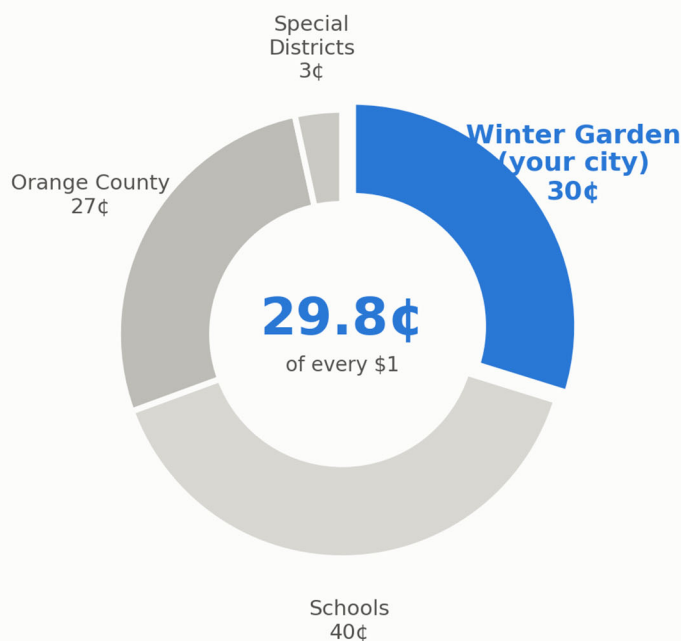
Two significantly different fiscal trajectories, depending on the outcome of the November ballot measure.

Delivering Value to Residents

Property taxes are the largest single General Fund revenue source, but the City receives less than one-third of each property-tax dollar collected. Approximately 40 cents funds public schools, 30 cents funds City services, 27 cents funds Orange County, and 3 cents funds special districts.

Where Does Your Property Tax Dollar Go?

For every \$1 of property tax you pay, only about 30¢ comes to Winter Garden. The rest goes to schools, Orange County, and special districts.



Winter Garden receives less than a third of every property tax dollar collected — the remainder funds schools, the county, and special districts.

A Strong Financial Foundation

Winter Garden enters FY2027 from a position of financial strength. The City's unassigned General Fund balance is projected to grow from \$12.5 million to \$14.4 million by the end of the fiscal year, equal to approximately 21% of General Fund expenditures. These reserves allow the City to respond to emergencies, weather economic downturns, preserve its excellent credit rating, and continue investing in infrastructure without placing undue burden on future taxpayers.

Conclusion

The FY2027 Proposed Budget reflects the values that have long defined Winter Garden: responsible leadership, sound financial management, strategic investment, and a commitment to community.

It maintains the current tax rate. It strengthens public safety. It invests in employees and infrastructure. It advances major transportation and utility projects. It supports neighborhood revitalization and economic opportunity. And it preserves the financial flexibility necessary to navigate an uncertain future.

Most importantly, it continues the work of ensuring that Winter Garden remains one of Florida's most desirable places to live, work, raise a family, and build a business.

I would like to thank the City Commission for its leadership and vision, as well as the dedicated City employees whose professionalism, expertise, and commitment made this budget possible.

Together, we will continue building on Winter Garden's success while preparing responsibly for the opportunities and challenges that lie ahead.

Respectfully submitted,

Jon C. Williams

Jon C. Williams

City Manager

FY 2027 BUDGET AT A GLANCE

EXECUTIVE SUMMARY

Budget At A Glance



WINTER GARDEN

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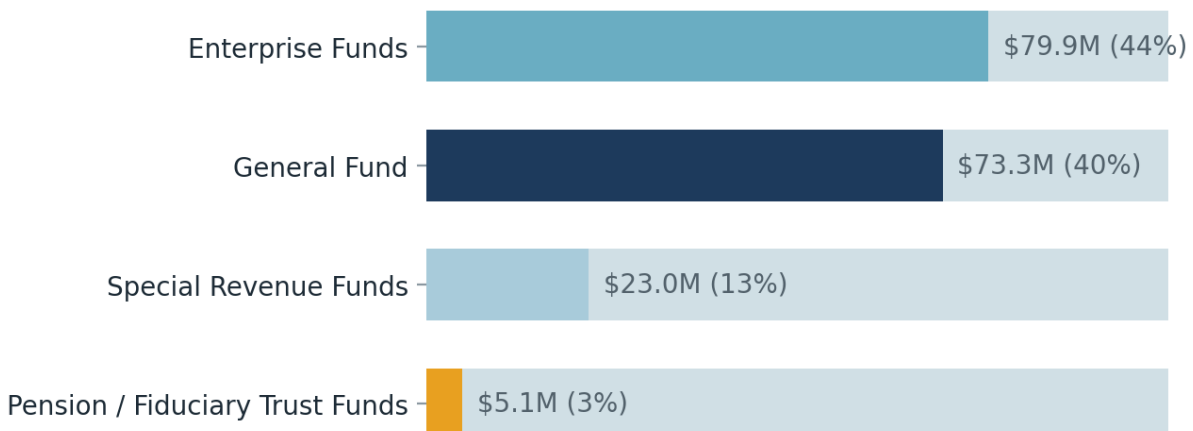
FY 2027 BUDGET AT A GLANCE

\$181.3M	\$75.2M	\$73.3M
TOTAL CITY BUDGET	GF REVENUES	GF EXPENDITURES
417	7.78	4.8565
TOTAL FTE	FTE / 1,000 RESIDENTS	MILLAGE RATE

Citywide Snapshot

For Fiscal Year 2027, the City's total proposed budget across all funds is \$181,323,409, the resources the City expects to collect and spend on governmental services, utility operations, capital improvements, and employee pension trusts. The Citywide budget is organized into four primary fund categories:

Total City Budget by Fund Category — FY2027

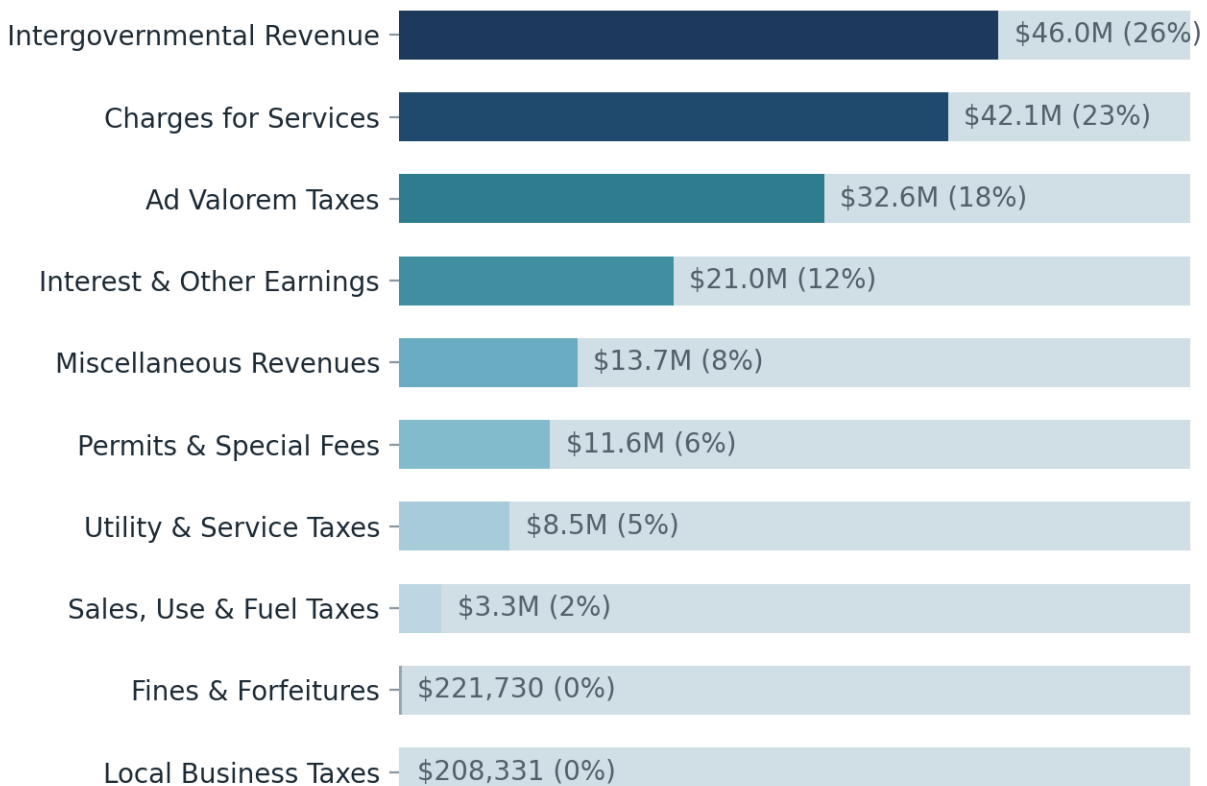


Citywide Revenues & Expenditures

Revenue projections are as important as expenditure planning: the level of available resources determines the City's ability to maintain services, respond to emerging needs, and invest strategically. These charts show where all City dollars, General Fund, Enterprise, Special Revenue, and Fiduciary combined, are projected to come from and go in FY2027.

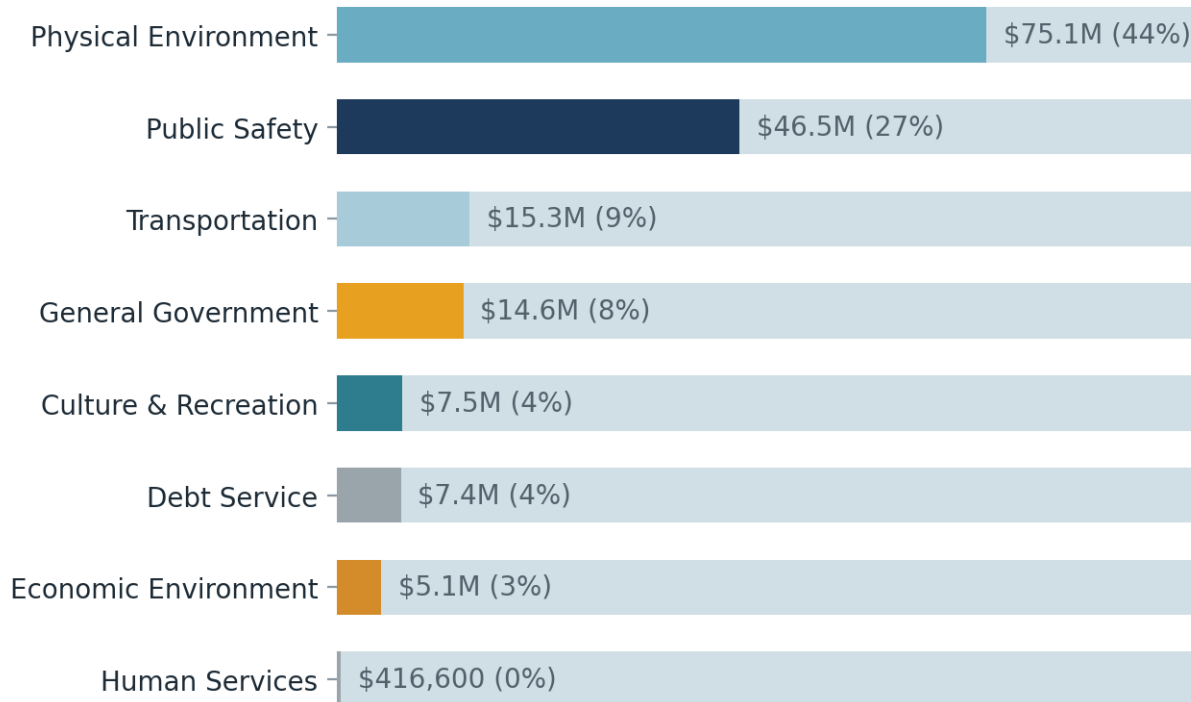
Citywide revenue by source — FY2027

Total \$179,257,594 (excludes inter-fund transfers)



Citywide expenditures by function — FY2027

Total \$172,023,670 (excludes inter-fund transfers). "Physical Environment" includes Utilities, Stormwater, and Solid Waste enterprise operations.



PERSONNEL COSTS, ALL FUNDS \$55.2M	TOTAL FTE, ALL FUNDS 417	NEW POSITIONS, FY2027 19	PENSION CONTRIBUTION RATE 19.4% / 21.4%
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Pension contribution rates: 19.36% for general employees, 21.39% for police & fire. The 19 new positions (17 public safety, 1 building maintenance, 1 engineering) remain subject to the outcome of the Amendment 3 ballot initiative.

EXECUTIVE SUMMARY

The FY2027 Proposed Budget totals \$181,323,409 across all City funds. The budget includes \$165,187,694 in expenditures, \$16,135,715 in debt service and transfers out, and is supported by revenues, transfers, and legally available reserves.

The budget maintains the millage rate at 4.8565. General Fund revenues are projected at \$75,244,071, including \$32,606,994 in ad valorem taxes. General Fund appropriations are \$73,336,976, with \$1,907,095 transferred to reserves.

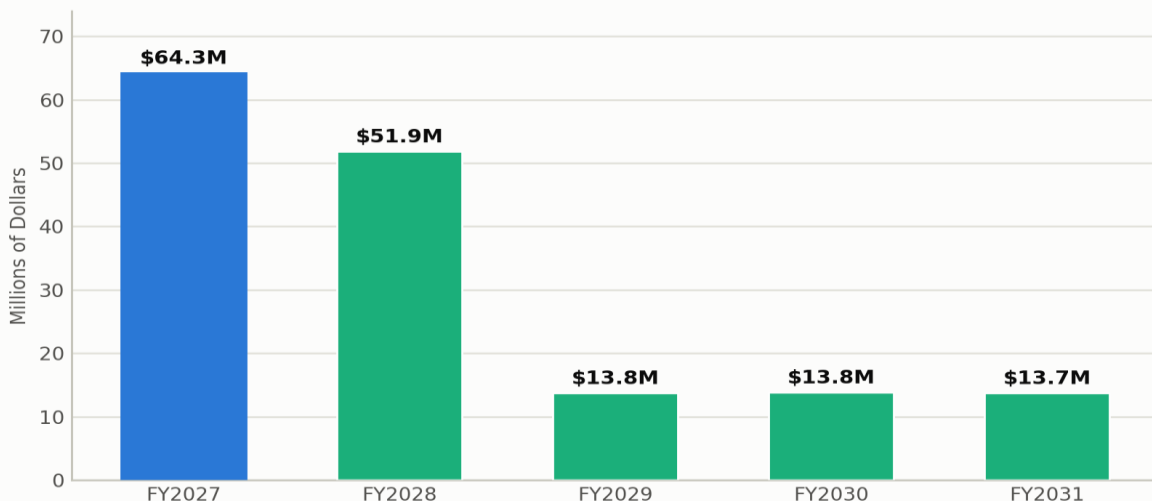
Public safety is the largest General Fund commitment. The budget includes 19 new positions, 17 of which are in public safety, and a 3% cost-of-living adjustment for current non-union employees. Vacant non-public-safety positions are frozen. Departments prepared zero-based operating budgets and limited capital outlay requests to critical needs.

Enterprise operations remain a major component of the budget. Water and Wastewater rates increase 20% in accordance with Ordinance 24-25. Stormwater rates remain unchanged. Solid Waste rates are recommended in accordance with the City's rate study.

The City's five-year Capital Improvement Program totals \$157.5 million for FY2027-FY2031, including \$64.3 million in FY2027. The program supports utilities, transportation, facilities, public safety, parks, stormwater, and neighborhood investment.

Building Winter Garden's Future

New roads, water pipes, fire stations & parks — \$157.5 million over 5 years



BUDGET PRESENTATION AWARD

GFOA CERTIFICATE

Budget Presentation Award

City of Winter Garden Annual Budget FY 2026/2027



WINTER GARDEN

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Government Finance Officers Association Distinguished Budget Presentation Award

The City of Winter Garden is proud to be a recipient of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, a prestigious recognition of excellence in governmental budgeting and financial communication. The City has earned this distinction for **15 consecutive years**, demonstrating an ongoing commitment to sound financial management, transparency, accountability, and effective communication with the City Commission, residents, businesses, and other community stakeholders.

The GFOA established the Distinguished Budget Presentation Award Program to encourage state and local governments to prepare budget documents of the highest quality and to recognize governments that successfully achieve those standards. The program evaluates how effectively a government communicates its budget, including its community priorities, financial outlook, revenues and expenditures, personnel, capital investments, budget process, and the relationship between financial decisions and the services provided to the community. The current criteria place particular emphasis on presenting a clear budget message, making financial information understandable and accessible, and providing stakeholders with meaningful information about how public resources are allocated.

Receiving this award for 15 consecutive years reflects the City's sustained commitment to these principles. It represents not only the quality of the City's annual budget document, but also the professionalism and dedication of the City Commission, City Manager, Finance Department, and departments throughout the organization in developing a comprehensive and transparent financial plan. The award reinforces the City's commitment to providing residents and decision-makers with the information necessary to understand the City's financial position, evaluate priorities and tradeoffs, and make informed decisions about the community's future. The City considers this recognition an important measure of its commitment to responsible stewardship of public resources and continuous improvement in the budget process.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Winter Garden
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrell

Executive Director

CITY OVERVIEW

CITY ORGANIZATIONAL CHART

—

CITY PROFILE

—

CITY HISTORY

—

CITY GOVERNMENT

—

LOCAL ECONOMY

—

CITY STRATEGIC PLAN

—

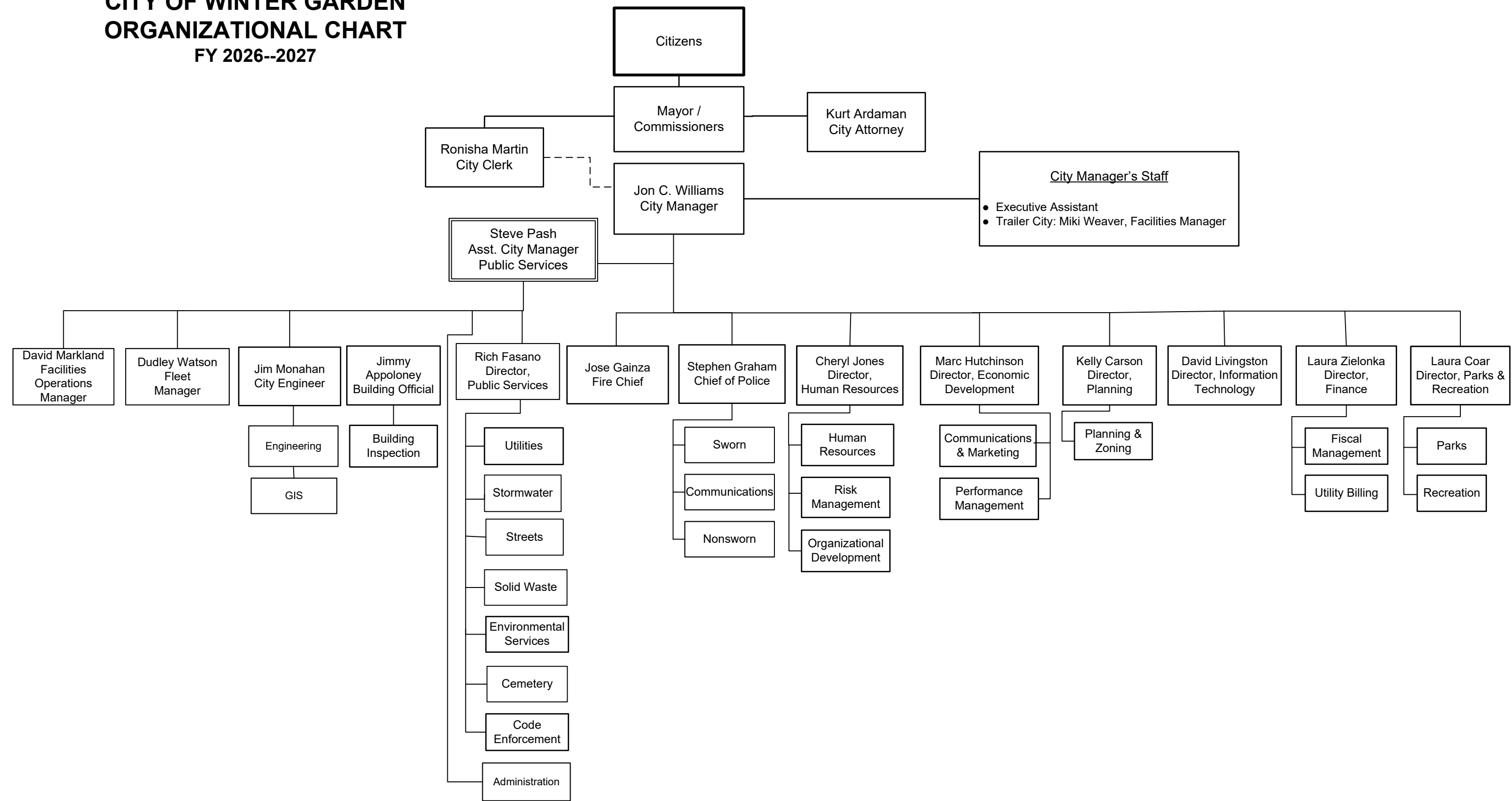
DEPARTMENTAL STRATEGIC PRIORITIES



WINTER GARDEN

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**CITY OF WINTER GARDEN
ORGANIZATIONAL CHART
FY 2026--2027**



City Profile

The City of Winter Garden, Florida is situated on the southern shore of Lake Apopka, and is located 20 minutes west of Orlando. This former citrus town is now home to 53,000+ residents, yet is still grounded and values roots with a balanced appreciation for culture and progress. The City of Winter Garden is a desirable place to live and a local gathering place for residents within Central Florida



offering a diversity of housing and entertainment options. Winter Garden is known for its warm charm, great schools, and one of the lowest millage rates in Orange County, providing exceptional service and a superior quality of life.

Winter Garden's proximity to Orlando and the theme parks has made it an ideal spot for growth. Winter Garden has grown to become the commercial and cultural capital of West Orange County.



People can browse boutique shops on Plant Street or drive a few miles south to the Winter Garden Village at Fowler Groves, a 1.5 million square foot open air center situated on 175 acres. The largest of its kind in Central Florida, Winter Garden Village draws shoppers from all of West Orange County which provides for convenient shopping for local residents

with its mix of big-box and specialty shops, financial institutions, and more than 20 eateries.

The historic downtown, listed on the National Registry of Historic Places, is a favorite destination for West Orange residents and those traveling the 22-mile long West Orange Trail. Downtown Winter Garden maintains its hometown charm and is always filled with people of all ages strolling its brick-lined streets, walking dogs, and cycling.



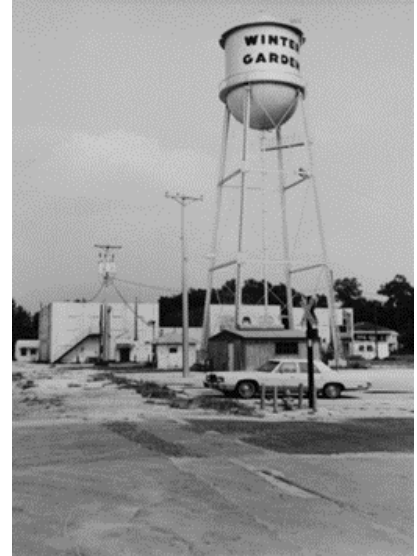
Right in the middle of downtown is an iconic clock tower and "outdoor living room" with a mosaic-tiled public fountain lined with bench swings and a gazebo that serves as a stage for year-round entertainment.

Downtown's aesthetic is warm and understated. A number of complimentary amenities are right in downtown including an interactive splash park, historical museums, an art gallery, and a Downtown Pavilion that is home to the award-winning weekly farmers market. A historically-preserved theatre and an indoor food hall and market anchored by a craft brewery round out the downtown entertainment options.



City History

The City of Winter Garden was incorporated in 1908 and is located in Orange County, Florida. As with most communities founded in the early 1900s of rural Florida, Winter Garden's economy relied heavily on agriculture. A year-round growing season and fertile soil enabled the production of fruits and vegetables; rail provided direct transportation routes to northern markets; and local orange groves were Florida's gold.



In the 1980s, the groves suffered 3 great freezes and the citrus community was dying. The city's leaders were smart in their planning to grow the city and start economic development. They anticipated that two toll roads – State Road 429 and S.R. 408 would kick-start development in Winter Garden, which sits 14 miles west of Orlando and is just a short drive to Disney.



In the 1990s the city created a special tax district to boost revenue in order to redevelop and revitalize its downtown with a plan to merge old and new.

In 2003, the city bought the Garden Theatre, which was built in 1935 but had been used most recently as a garage for tractors. The restored venue is a big hit, hosting live, local productions and an annual film festival with international entries.

In 2008, the City built City Hall which has an art deco façade that resembles a stylish train station from the 1930s.

The city officials understand that the City must constantly reinvest in the city in order for it to grow and be a community where citizens want to live and visit. In 2011, the city built a Splash Park adjacent to the Downtown Pavilion to create an outdoor play area for families.



The City also purchased Tucker Ranch, a 209-acre property on the west side of Avalon Road, boasting an impressive oak hammock. Tucker Ranch is being developed into a regional park with trails, camping, and a health and wellness park with access to John's Lake for canoeing.

Numerous events occur each year in the Winter Garden Historic Downtown District including charitable benefits, art festivals, music festivals, holiday events and more. The annual Spring Fever in the Garden event, sponsored by the Bloom N Grow Society, is one of the most popular annual events.



Today, Winter Garden is referred to as the modern-day Mayberry USA by residents, and is a Florida destination. At the same time, it attracts new business and quality development. The community's connection to its roots is felt throughout the year.

The City's short-term goal is to be the best small City in the state of Florida. Its long-term goal is to be the best small City in the United States of America.

City Government

The City has a commission/manager form of government with a Mayor and four Commissioners elected as the governing body. The Commission is responsible, for among other things, passing ordinances and resolutions, adopting the budget, authorizing indebtedness, appointing advisory boards, and hiring the City Manager, City Clerk 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 departments. The Commission is elected on a non-partisan basis. Commission members serve four-year staggered terms, with the Mayor and one Commissioner elected every four years and the other three Commissioners elected the following year. The Commissioners are elected by district, and the Mayor is elected at large.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets, sidewalks, and other infrastructure; planning, community, and economic development; cemetery management and maintenance; code enforcement and building inspections; parks maintenance; and recreational activities and cultural events. In addition, the City operates four enterprises: water and sewer service, solid waste collection service, stormwater service, and management of the City owned mobile home park.

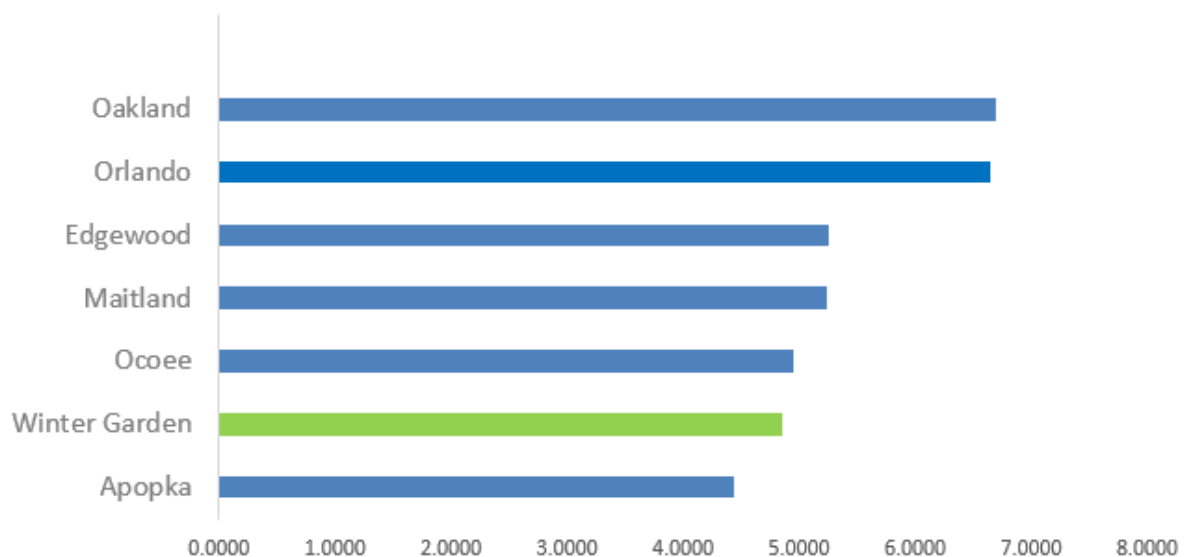
The following table summarizes key measures of the City's public safety, utility services, public works, and parks and recreation programs, illustrating the scope of infrastructure and services the City provides to its residents.

Public Safety		Utility Services	
4	Fire Stations	234 mi.	Water Mains
83	Fire Uniform Personnel	225 mi.	Gravity Sewer Mains
1	Police Station	129 mi.	Reclaimed Water Mains
47	Police Patrol Units	244	Wastewater Pump Stations
102	Police Uniform Personnel	1,843	Fire Hydrants
Public Works		Parks and Recreation	
162 mi.	Streets maintained by City	17	Parks
198 mi.	Sidewalks maintained by City	30	acres of Parks
5011	Street lights	10	Pickleball Courts
30	Traffic Signals	13	Athletic Fields
31	Sanitation Collection Trucks	2	Community Centers

The City's property tax rate remains one of the lowest among communities in Orange County, Florida; other rates and fees in the City are competitive with other local area municipalities.

Millage Rates Comparison

Winter Garden maintains one of the lowest property tax millage rate among it's neighboring cities, offering significant value to tax payers.



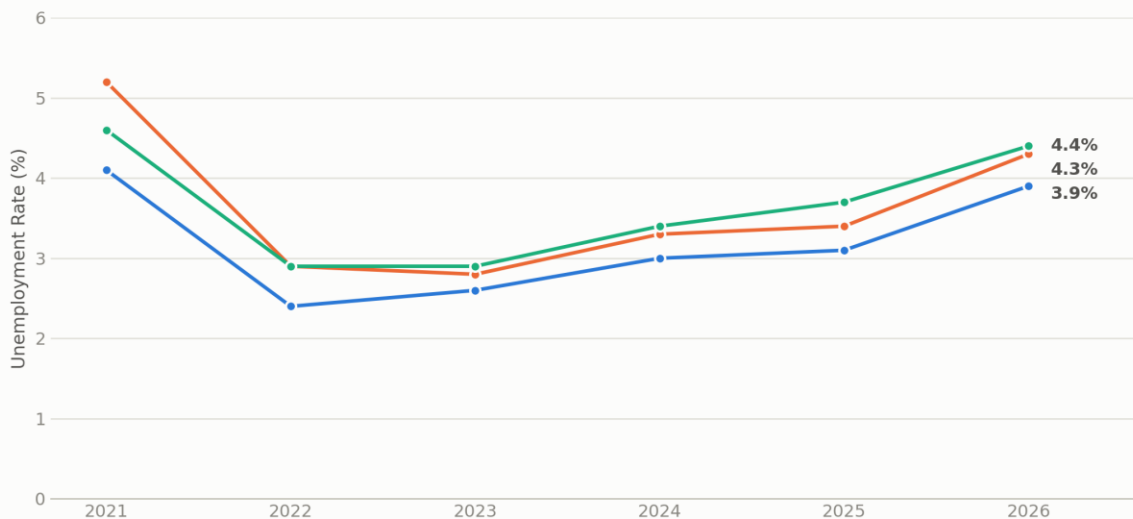
Local Economy

As a predominantly residential community, the City’s economic environment is heavily influenced by the economy of Orlando and the Central Florida area. The major economic influences are regional job market, cost of housing, retail activity, and tourism activity. Consideration of the impact of these indicators is critical to the development of the City budget. All available information and indicators are utilized in forecasting the City’s revenues and expenditures.

Orange County’s unemployment rate rose to 4.3 percent in 2026, up from 3.4 percent in 2025. Because the County relies heavily on its tourism and hospitality industries, this trend is closely watched: tourism alone normally accounts for roughly \$92.5 billion of the total regional economy.

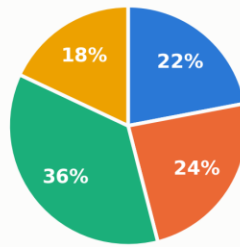
Unemployment Rate Comparison

Year	2021	2022	2023	2024	2025	2026
Winter Garden	4.1	2.4	2.6	3.0	3.1	3.9
Orange County	5.2	2.9	2.8	3.3	3.4	4.3
Florida	4.6	2.9	2.9	3.4	3.7	4.4



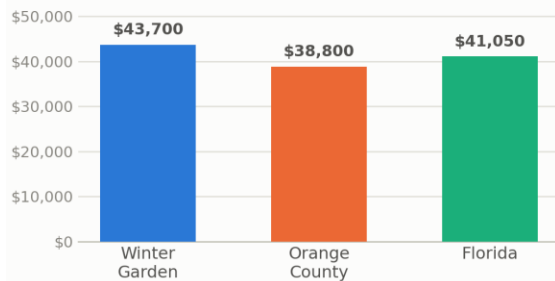
The City of Winter Garden is primarily residential which makes housing statistics and forecasts an integral element of municipal revenue estimates and projections. The City continues to carefully monitor the marketplace seeking information from all available resources to make responsible and timely fiscal decisions. Winter Garden's population is estimated at 53,629 in fiscal year 2027.

Winter Garden Household Income

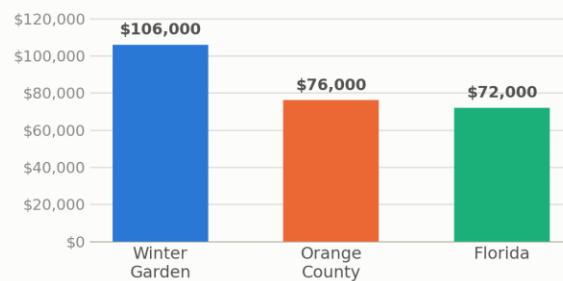


■ Under \$50K
 ■ \$50K-\$100K
 ■ \$100K-\$200K
 ■ Over \$200K

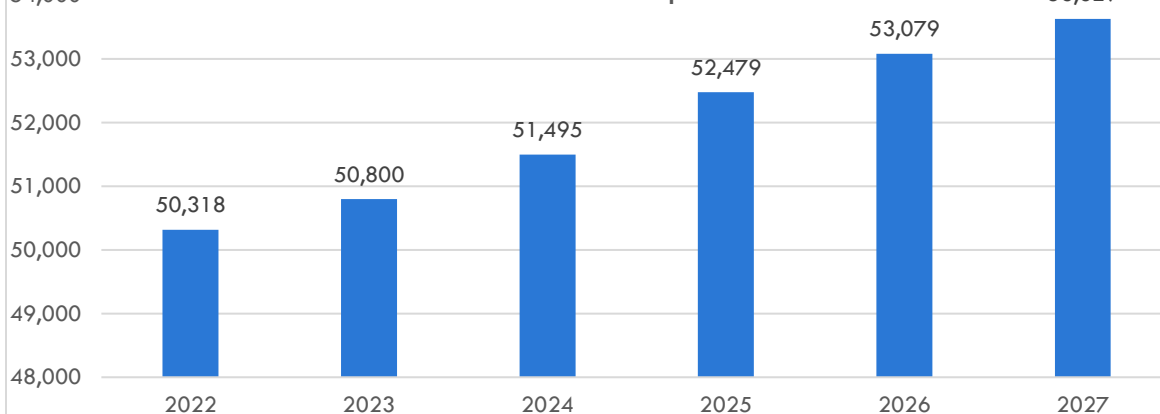
Per Capita Income Comparison



Median Household Income Comparison



Winter Garden Population



City Strategic Plan

The FY2027 Budget represents a proactive approach to governance at the City, focused on influencing the future rather than adapting to it. The City has adopted a Strategic Plan which outlines the vision for the City of Winter Garden's future and identifies the policies, plans and programs that represent the City's long-term priorities for achieving the vision. The budget aligns the City's resources towards the vision and ensures transparency and accountability.

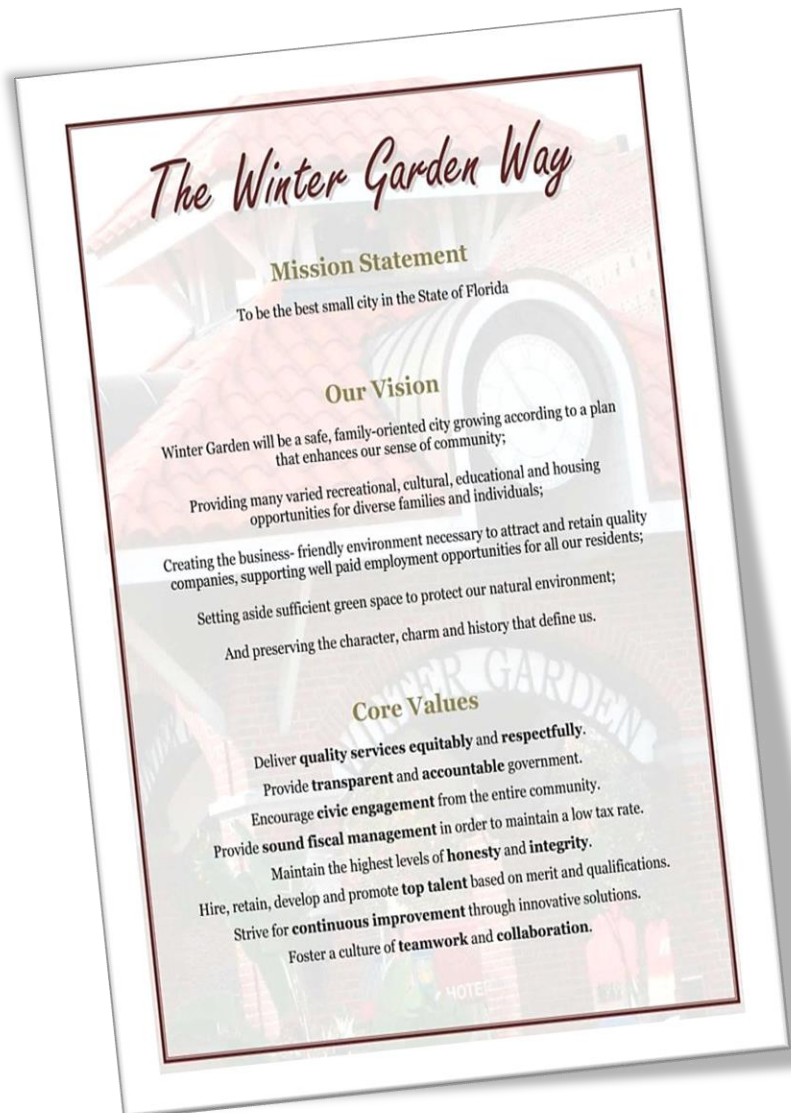
Strategic Model & Framework

The strategic model is characterized by the pyramid illustrated below. It outlines the up and down relationship flow of how the City translates the culmination of mission, vision, core values and strategic priorities into actionable initiatives which result in business plans and operating plans at the department level. Strategic priorities are typically 10-20 years in focus, business plans are 2-5 years in focus and operating plans are 1-2 years in focus. The annual execution of the broader long-term strategies occurs at the operating level through daily service activities and is validated against stretched performance targets or benchmarks. There are three levels to this model which begin with the long-term directional level, followed by the intermediate business planning level and then the short-term operating planning level. The City's mission and vision propositions should always drive the operational activities and these activities should also in turn relate back to the mission and vision propositions.



Mission, Vision and Core Values

The Winter Garden Way is the City's directional map and foundational philosophy that provides both a narrative and picture of what the desired outcome of success will look like for citizens and residents. It is, therefore, citizen-inspired and fully reflects the expectations of the community based on feedback inputs from the citizen survey, focus groups, stakeholder interviews and town hall meetings. The mission to be *the best small city in the State of Florida* is bold and ambitious, but it sets the tone for leadership, service and performance excellence throughout the City. The vision elements highlight and convey the tangible essence of the City's destination profile and further define the targeted landmarks of accomplishments. Finally, the City's core values outline the key guiding principles that function as the driving force towards the mission promoting the highest standard for professional and ethical behavior.



City Strategic Priorities

The long-term strategic priorities are the bridges that connect *The Winter Garden Way* to each Department's business and operating plans, such that, the strategic priorities become both a compass and a way of life throughout all service areas. The departmental business plans for the upcoming year can be found in the department breakout section of this document.

Along with the *Winter Garden Way*, there are also *nine* primary strategic priorities that were carefully determined from an analysis of various community stakeholders. This included feedback from the citizen survey, resident focus groups, business leader interviews, elected official interviews, a town hall meeting as well as a planning workshop. The goals are not in any particular order since each goal is felt to be equally important to the quality of life in Winter Garden. Accompanying each priority is a list of *target areas* to address as well as the *key initiatives* for achieving them. Below is a list of the City's *nine* primary strategic priorities:

- Improve and Maintain Mobility
- Ensure a Safe Community
- Encourage a Thriving Economy
- Protect the Sense of Community
- Preserve the Natural Environment
- Provide an Attractive Community
- Provide Recreation, Arts and Culture
- Support Education and Learning Opportunities
- Maintain Quality Services and Infrastructure

In addition to the nine priorities listed above, the City's *eight* core values identified in *The Garden Way* also serve as secondary priority areas for departments, particularly, the internal services areas that have indirect service contact with citizens. Due to the nature of such departments, for instance Finance, that mostly provide support services to other major areas, some core values

were more of a natural fit for the department’s core functions, and thus, made the use of the City’s core values suitable as a secondary strategic priority.

FY2027 Departmental Strategic Priorities & Goals

The City of Winter Garden is committed to offering the best services to its citizens and local businesses. As part of our annual budget process, each department is tasked with setting performance management goals for their respective areas that are aligned with the previously identified City strategic priorities, targets and key initiatives. Below is a summary of the FY2027 department goals aligned by the City’s primary and secondary strategic priorities. For more details, please see the *Expenditures* section of this budget document for each department’s business plan including targeted objectives and key performance indicators.

STRATEGIC PRIORITIES & GOALS

ENSURE A SAFE COMMUNITY

Direct police presence around property and personal crimes to provide a high sense of citizen safety while equally ensuring community protection and readiness for fire, medical and disaster emergencies.



FIRE & RESCUE

Protection and preservation of life and property



POLICE

Ensure high sense of safety for all residential and business communities and throughout downtown

ENCOURAGE A THRIVING ECONOMY

Encourage a sustainable thriving economy that maintains a prosperous downtown and attract high-paying local jobs from targeted business segments.



PLANNING

Facilitate thorough plan review process while ensuring high quality development throughout the City

Annex unincorporated enclaves to ensure efficient, consistent and cost effective services for all residents



PUBLIC SERVICES: Building

Ensure speedy and quality turnaround service during plan review, permitting and inspection processes



ECONOMIC DEVELOPMENT

Provide a business-friendly environment that creates desirable and successful businesses

Foster entrepreneurship and empower business start-ups to bolster commerce

Enable, encourage, and preserve a vibrant downtown and commercial districts, which in turn creates a thriving City

PROTECT THE SENSE OF COMMUNITY

Protect the history and small town character of Winter Garden to preserve a shared sense of charm and community.



ECONOMIC DEVELOPMENT

Cultivate a sense of community pride, connection and involvement

PROVIDE AN ATTRACTIVE COMMUNITY

Keep the City and its gateway corridors attractive, desirable and clean.



PUBLIC SERVICES: Administration/Code Enforcement

Improve and preserve the aesthetics and community charm throughout the City



PARKS & RECREATION

Develop and sustain beautiful park, pedestrian and landscape areas



EXECUTIVE

Achieve a high quality of life for all citizens by nurturing and sustaining a desirable community

PROVIDE SOUND FISCAL MANAGEMENT

Preserve the trust of our citizens through smart, accountable and disciplined management of the City's fiscal affairs.



FIRE & RESCUE

Contain and control Fire Department's overtime cost



FISCAL MANAGEMENT

Submit balanced budget within appropriate parameters to maintain low tax rates



PUBLIC SERVICES: Wastewater & Reclaimed Water

Control Waste Water Plant Operating & Maintenance Cost within parameters



HUMAN RESOURCES

Reduce healthcare costs to the City



PUBLIC SERVICES: Administration

Provide alternative funding for City capital improvement projects



PUBLIC SERVICES: Water Treatment & Pumping

Control Water Treatment Plant Operating & Maintenance Cost within parameters

PROVIDE TRANSPARENT AND ACCOUNTABLE GOVERNMENT

Uphold the sacred public trust in City government affairs by ensuring responsive accessibility and visibility to information.



CITY CLERK

Improve access, retention, and integrity of City records

PRESERVE THE NATURAL ENVIRONMENT

Protect the natural environment and enhance the footprint of green spaces.



PLANNING

Safeguard natural land areas and green spaces throughout the City



PARKS & RECREATION

Rehab, restore and protect passive green space throughout the City



PUBLIC SERVICES: Wastewater & Reclaimed Water

Ensure Waste Water Plant energy efficiency to minimize carbon footprint
Reduce Fats, Oils, and Grease from the wastewater stream through industrial pretreatment



PUBLIC SERVICES: Solid Waste

Improve the natural environment by reducing the amount of solid waste going into the landfill



PUBLIC SERVICES: Water Treatment & Pumping

Protect groundwater resources through water conservation strategies
Ensure Water Treatment Plant energy efficiency to minimize carbon footprint



PUBLIC SERVICES: Wastewater/Stormwater/Collections

Reduce pollution in Lake Apopka through cleaner streets and storm water systems

PROVIDE RECREATION, ARTS & CULTURE

Provide desirable parks, facilities, programs and events for recreation, arts and culture that cater to active and healthy lifestyles including a mixture of leisure interest for both residents and visitors.



PARKS & RECREATION

Provide a balanced variety of quality parks, facilities, recreational and cultural experiences

SUPPORT PUBLIC EDUCATION & LEARNING OPPORTUNITIES

Support elevating the quality of K-12 public education and attract as well as broaden community opportunities for institutions of higher and advanced adult learning.



EXECUTIVE

Actively engage and support local K-12 students and families through diverse learning opportunities

RECRUIT, DEVELOP AND RETAIN TOP TALENT

Maximize productivity by acquiring and retaining talent that best matches the City's organizational needs.



HUMAN RESOURCES

Recruit and select high quality candidates for all positions
Increase development opportunities for City employees
Monitor attendance and productivity of workforce

MAINTAIN QUALITY SERVICES & INFRASTRUCTURE

Vigilantly provide and ensure a network of high quality services and infrastructure for all parts of Winter Garden.



PUBLIC SERVICES: Engineering

Ensure timely and within budget completion of all planned Capital Improvement Projects annually
Proactively safeguard engineering design standards on all infrastructure installations in the City



PUBLIC SERVICES: Wastewater & Reclaimed Water

Improve and maintain odor controls at wastewater treatment facility
More environmentally friendly City with a focus on reducing ground water withdrawals
Minimize equipment failure through proactive maintenance
Prolong Waste Water Plant asset and equipment life and minimize failures



PUBLIC SERVICES: Wastewater/Stormwater/Collections

Prolong the service life of the City's infrastructure through timely maintenance
Reduce flooding incidents thereby reducing citizen stormwater complaints



PUBLIC SERVICES: Water Treatment & Pumping

Raise consumer confidence in the City's drinking water
Prolong Water Treatment Plant asset and equipment life and minimize failures



PUBLIC SERVICES: Water/Reclaimed Distribution & Streets

Maintain optimal water pressure levels and minimize water service interruptions for residents

IMPROVE AND MAINTAIN MOBILITY

Create and maintain a network of highways, roads, multi-purpose paths and transportation alternatives that make uncongested links to all parts of Winter Garden including downtown.



PLANNING

Improve and facilitate safe bicycle, pedestrian, and vehicle mobility throughout the City



PUBLIC SERVICES: Water/Reclaimed Distribution & Streets

Improve pedestrian infrastructure, bicycle and automobile transportation

DELIVER QUALITY SERVICES EQUITABLY & RESPECTFULLY

Ensure the highest level of customer service excellence in all situations for all stakeholders.



PUBLIC SERVICES: Facilities Management

Provide “best in class” customer service through prompt responses and timely completions of corrective and preventive maintenance work orders



FISCAL MANAGEMENT

Deliver high levels of service in all fiscal needs when supporting departments and employees



UTILITY BILLING

Provide a responsive and consistent Utility Billing service experience



PUBLIC SERVICES: Fleet Management

Maximize Fleet asset use and longevity through timely preventive and corrective maintenance



INFORMATION TECHNOLOGY

Enable staff to maintain high levels of productivity when using technology to provide services to the community and throughout the City

High performing hardware and software systems that enable productivity and service delivery



EXECUTIVE

Deliver excellent customer service experience to all citizens & residents at every contact point



HUMAN RESOURCES

Achieve a productive and safe workplace

Excellent and professional HR service experience to all employees and departments



PUBLIC SERVICES: Administration

Ensure safety in all Public Services areas through training and accountability

Prompt and responsive telephone customer service experience on all Public Services inbound calls



PLANNING & BUILDING

Provide excellent and responsive customer service to all developers, contractors & residents

FOSTER A CULTURE OF TEAMWORK AND COLLABORATION

Cultivate a productive environment that inspires valued and high performing employees.



SHARED GOAL BY ALL DEPARTMENTS

Promote a high performing organization



WINTER GARDEN

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LONG RANGE PLAN

OVERVIEW

—

PROJECTION ASSUMPTIONS

—

GENERAL FUND FORECAST



WINTER GARDEN

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LONG RANGE FINANCIAL PLANNING

Purpose and Approach

Long-range financial planning provides the City Commission and City staff with the information necessary to make informed financial, operational, and policy decisions. The City reviews and updates its Long-Range Financial Plan (LRFP) annually to assess the City's current financial condition, identify emerging trends and fiscal challenges, and project future revenues, expenditures, and fund balances.

The LRFP is an important component of the City's overall financial management framework. It provides a forward-looking perspective that complements the annual budget process and allows the City Commission to consider the long-term financial implications of current decisions. By identifying potential fiscal pressures before they affect the annual budget, the LRFP provides an opportunity to develop proactive strategies, evaluate alternatives, and preserve the City's financial flexibility.

The LRFP also establishes a baseline for evaluating future financial conditions and provides residents with greater transparency into the City's financial outlook. Because long-range projections are based on assumptions regarding economic conditions, revenue growth, expenditures, legislation, and service levels, they are not intended to predict future results with certainty. Rather, they provide a planning tool that can be updated as conditions change.

Funds Included in the Long-Range Financial Plan

The LRFP primarily focuses on the General Fund, which supports many of the City's core municipal services. General Fund revenues are derived primarily from property taxes, public service taxes, utility franchise fees, charges for services, and other governmental revenues.

The General Fund provides funding for essential services including:

- Police, fire rescue, and other public safety services;

- Parks and recreation;
- Public works and transportation;
- Community and economic development;
- General government administration; and
- Other municipal services that support the City's residents, businesses, and visitors.

In addition to the General Fund, the LRFP incorporates the City's major operating funds, including:

- Transportation Fund;
- Water and Wastewater Funds;
- Solid Waste Fund; and
- Stormwater Fund.

Together, these funds provide a broader view of the City's operating position and its ability to maintain service levels, fund infrastructure needs, and respond to changing economic conditions.

Financial Management and Economic Resilience

Winter Garden has historically maintained a strong financial position through conservative financial planning, careful management of operating costs, and proactive responses to changing economic conditions. The City's commitment to maintaining adequate reserves, managing long-term obligations, and preserving financial flexibility has contributed to its strong credit position and excellent bond ratings.

The City's General Operations have received a **AAA rating from Moody's**, while the Water and Wastewater Utility's bonds also maintain strong ratings from Moody's and Standard & Poor's. These ratings reflect, among other factors, the City's history of sound financial management and its ability to maintain a strong financial position through changing economic conditions.

Maintaining this financial strength remains a central objective of the LRFP. Strong reserves and prudent financial policies provide the City with the flexibility to respond to economic volatility, unexpected expenditures, changes in revenue collections, and other circumstances outside the City's direct control.

Long-Range Forecasting Methodology

The City's Financial Management team utilizes financial modeling tools to project revenues, expenditures, and fund balances at least five years into the future. The projections incorporate available economic and financial information, including:

- Historical revenue and expenditure trends;
- Current and projected population growth;
- Changes in taxable property values;
- Growth in utility accounts and customer demand;
- Current economic conditions and broader economic trends;
- Legislative and regulatory changes;
- Existing City policies and service levels;
- Long-term operating plans;
- Personnel and other fixed-cost obligations; and
- Capital and infrastructure requirements.

Revenue and expenditure projections are updated throughout the budget process and when significant changes occur to the assumptions underlying the forecast. The City also uses scenario-based forecasting to evaluate the potential financial effects of major policy, legislative, or economic changes.

The following table summarizes the average growth rates of the major revenue and expenditure classifications during the four-year forecast period.

PROJECTION ASSUMPTIONS FY 2027 - 2031

	FY 2027 Budget	Forecast 2028-2031
GOVERNMENTAL REVENUES		
Ad Valorem Taxes	Millage (4.8565 mills) on tax base of \$7.062 billion per Tax Appraiser. Assumes 95% collections of gross revenues	Potential legislative \$5.2M reduction in revenues FY 2028; \$8.5M reduction in revenues FY2029; flat over following years
Utility Taxes	5.9% growth due to increase in charges for service water/sewer rates	Continued growth as revenues increase due to rate increase per ordinance 25-24
Franchise Fees	Based on YE 2026 revenue	Capped at 3% Annual Growth increase
Communication Service Tax	Estimated by the State Office of Economic and Demographic Research	No increase allowed through 2030
Intergovernmental Federal/State/County/Other	Based on YE 2026 revenue and trend and economic forecasts	No growth based on three year history
Fines & Forfeitures	Based on YE 2026 revenue	Minimal growth based on three year history
Permit Fees		
Building Permits	Based on department projection	Building Projections and Trending
Other Permit Fees	Based on YE 2026 revenue	Population Growth Rate
Land Development Fees	Based on YE 2026 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2026 revenue	Population Growth Rate
Licenses		
Business Tax Receipts	5% increase to business license fee	Review charges to recover cost of service
Charges for Services		
Recreation	Based on detail of revenues by program	Reviewing charges to recover cost of service
Building Leases	Based on YE 2026 revenue	No increase projected to be conservative
Rentals	Based on YE 2026 revenue	No increase projected to be conservative
Miscellaneous	Based on YE 2026 revenue	No change projected
Impact Fees	Based on Building projections times rate	Building Projections and Trending
Interest	Based on YE 2026 revenue	Flat over five years
ENTERPRISE REVENUES		
Water	Rate increase is equal to 20% increase per ordinance	Rate increase per ordinance
Wastewater	Rate increase is equal to 20% increase per ordinance	Rate increase per ordinance
Garbage	Rate increase per rate study conducted	Rate increase per ordinance
Stormwater	No rate increase	Increase only in anticipated customer growth rate
EXPENDITURES		
Personnel Expenses	Staffing levels increase for public safety, benefit increases based on economic data; increased Fire wages to market value	3% cost of living increases; 5% medical benefits increase; adhere to Police and Fire Collective Bargaining Agreements
Operating Expenses	Estimated by Department Heads	2-3% growth by type of operating expense
Capital Outlay & Operating Impacts	Assumes only finishing projects currently in progress and those in the five-year CIP	Assumes only finishing projects currently in progress and those in the five-year CIP
Debt Service	Per debt service schedule	Per debt service schedule

Population, taxable values, and utility account growth are particularly important components of the City's forecasting process because they directly influence property tax revenues, enterprise fund revenues, and impact fee collections associated with new development.

FIVE YEAR GROWTH PROJECTION

	<u>Prior Year</u>	<u>Current Year</u>	<u>Projection</u>				
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>
Population	52,479	53,079	53,629	54,165	54,707	55,254	55,807
Growth Rate	1.9%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%
Taxable Value (000's)	6,087,969	6,556,323	7,061,525	7,343,986	7,637,746	7,866,878	8,063,550
Growth in Taxable Value	9.3%	7.7%	7.7%	4.0%	4.0%	3.0%	2.5%
Utility Growth Assumptions							
Annual Irrigation Sales							
Accounts (at year end)	9,954	9,957	9,982	10,002	10,022	10,042	10,062
Total Gallons Used (000's)	1,833,494	1,834,044	1,838,629	1,842,306	1,845,991	1,849,683	1,853,382
Avg Gallons per Account	15	15	15	15	15	15	15
Annual Water Sales							
Accounts (at year end)	17,164	17,169	17,212	17,250	17,284	17,319	17,354
Total Gallons Used (000's)	1,360,416	1,360,824	1,364,226	1,367,227	1,369,962	1,372,702	1,375,447
Avg Gallons per Account	7	7	7	7	7	7	7
Annual Sewer Sales							
Accounts (at year end)	16,425	16,540	16,581	16,679	16,707	16,735	16,768
Total Gallons Used (000's)	1,304,712	1,396,042	1,399,532	1,403,031	1,406,538	1,410,055	1,413,580
Avg Gallons per House Hold	7	7	7	7	7	7	7
Solid Waste Growth Assumptions							
Accounts (at year end)	16,510	16,559	16,718	16,751	16,785	16,819	16,852
Stormwater Growth Assumptions							
Accounts ERUs (at year end)	16,655	16,708	16,922	16,956	16,990	17,024	17,058

The LRFP utilizes a baseline projection model that assumes continuation of current revenue sources, service levels, and financial policies. The model is not intended to predict future outcomes with certainty. Instead, it illustrates what could occur if current trends and assumptions continue without significant changes in policy, service levels, or revenue sources.

General Fund Historical Performance

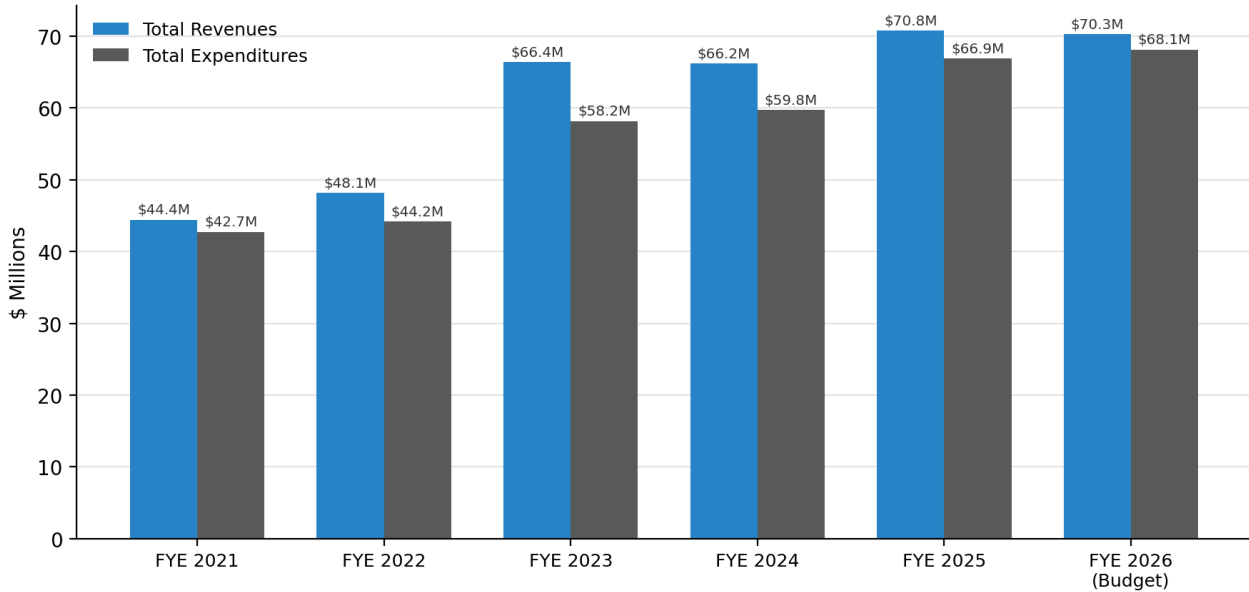
The City's historical financial performance provides important context for the long-range forecast. General Fund revenues and expenditures have increased substantially since FY 2021, reflecting population growth, increased demand for services, inflationary pressures, and higher costs associated with public safety and other essential services.

General Fund Historical Information – Revenues & Expenditures

General Fund Revenues & Expenditures, FYE 2021 – FYE 2026 (Source: FY 2027 Long-Range Financial Forecast)

	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026 (Budget)
Total Revenues	\$44,430,573	\$48,142,032	\$66,427,273	\$66,189,912	\$70,785,967	\$70,303,710
Total Expenditures	\$42,732,856	\$44,185,538	\$58,175,601	\$59,751,898	\$66,879,071	\$68,143,081
Net Change in Fund Balance	\$1,697,717	\$3,956,494	\$8,251,672	\$6,438,014	\$3,906,896	\$2,160,629

General Fund Historical Revenues & Expenditures



The historical trend demonstrates that both revenues and expenditures have grown over time. More recently, expenditure growth has accelerated relative to revenue growth, largely reflecting increased personnel and public safety costs. This trend underscores the importance of monitoring the relationship between recurring revenues and recurring expenditures as the City continues to grow.

General Fund Forecast

Over the forecast period, General Fund revenues are projected to increase at an average annual rate of approximately 3.8%, while General Fund expenditures are projected to increase at an average annual rate of approximately 4.0% under the baseline assumptions.

These projections incorporate the FY 2027 Proposed Budget as the base year and assume continuation of existing service levels without the addition of new programs. The forecast also assumes no change to the City's millage rate and does not incorporate new recurring revenue sources beyond those included in the FY 2027 Proposed Budget.

The creation of the Building Inspection Fund in FY 2027 is reflected in the forecast. Building inspection revenues and related expenditures that were previously accounted for in the General Fund are now reported in a separate Special Revenue Fund. This accounting change improves transparency by more directly aligning building permit and inspection revenues with the cost of providing those services.

The forecast therefore provides a useful baseline for understanding the City's underlying financial position and the potential impact of future changes in revenues or expenditures.

Baseline Forecast — Amendment 3 Not Adopted

Under the baseline forecast, which reflects the City's current economic position and the FY 2027 Proposed Budget and assumes the proposed constitutional Amendment 3 is not adopted, the General Fund remains financially stable through FY 2031.

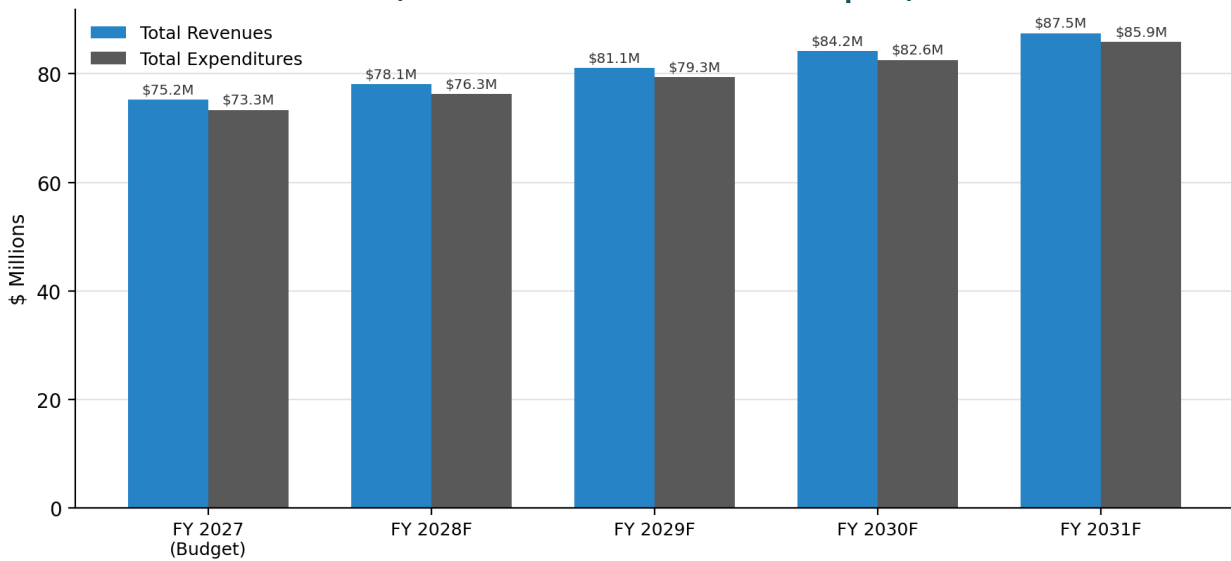
Revenues are projected to keep pace with and modestly exceed expenditures in each forecast year, resulting in a positive annual change in fund balance. The City's unassigned General Fund balance is projected to increase from approximately \$14.4 million at the end of FY 2027 to \$21.3 million by the end of FY 2031.

This scenario demonstrates that, under the City's current revenue structure and assumptions, the General Fund can maintain a sustainable financial position over the forecast period. The projected growth in reserves also provides additional capacity to absorb economic volatility, respond to unforeseen needs, and address future capital and operating requirements.

General Fund Financial Forecast, FY 2027 – FY 2031 — Baseline, Amendment 3 Not Adopted (Source: FY 2027 Long-Range Financial Forecast, Tab 1)

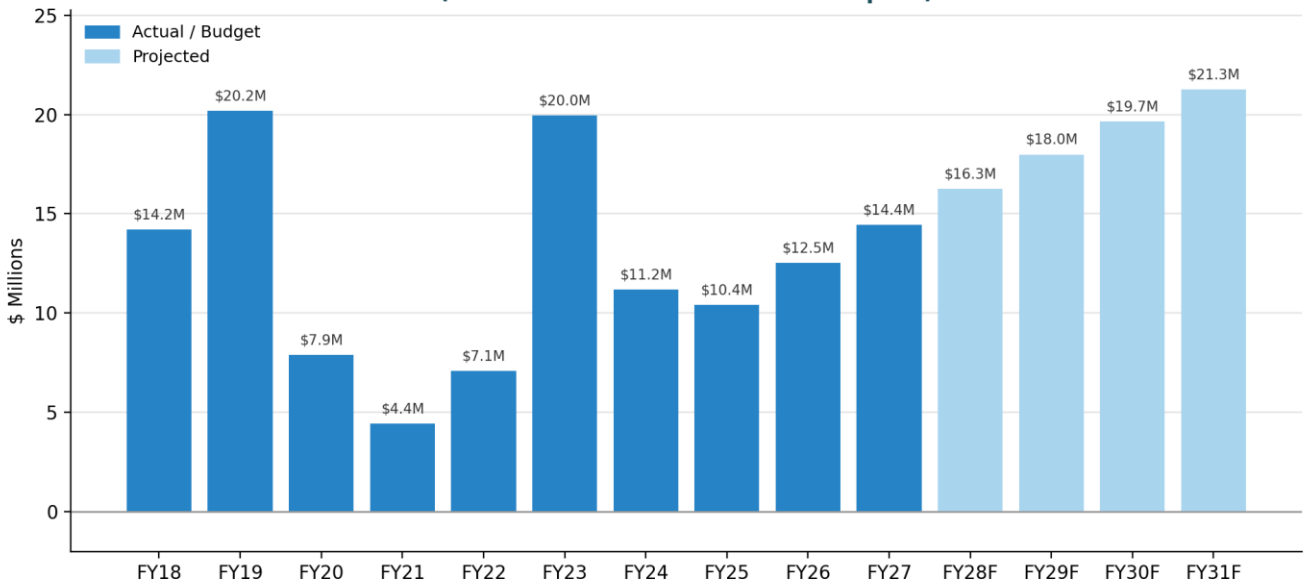
	FY 2027 (Budget)	FY 2028F	FY 2029F	FY 2030F	FY 2031F
Total Revenues	\$75,244,072	\$78,090,195	\$81,078,302	\$84,216,200	\$87,512,146
Total Expenditures	\$73,336,976	\$76,278,735	\$79,348,929	\$82,553,355	\$85,898,081
Net Change in Fund Balance	\$1,907,096	\$1,811,460	\$1,729,373	\$1,662,845	\$1,614,065
Estimated Unassigned Fund Balance (end of year)	\$14,447,130	\$16,258,590	\$17,987,963	\$19,650,808	\$21,264,873

**General Fund Forecast: Revenues & Expenditures
(Baseline - Amendment 3 Not Adopted)**



General Fund Unassigned Fund Balance Trend, Actual (FY 2018 – FY 2027) and Projected (FY 2028 – FY 2031) — Baseline, Amendment 3 Not Adopted

**General Fund Unassigned Fund Balance — Actual & Projected
(Baseline - Amendment 3 Not Adopted)**



Scenario: Impact if Amendment 3 Passes

The City has also prepared a separate scenario to illustrate the potential financial impact if the proposed constitutional Amendment 3 is approved by voters in November 2026.

Under the proposed amendment, the homestead exemption would increase from \$50,000 to \$150,000 in 2027 and to \$250,000 in 2028. Based on the City's current fiscal analysis, the resulting reduction in ad valorem revenue is estimated at approximately \$5.2 million annually at the \$150,000 exemption level and approximately \$8.5 million annually at the \$250,000 exemption level, with the impact expected to increase modestly over time.

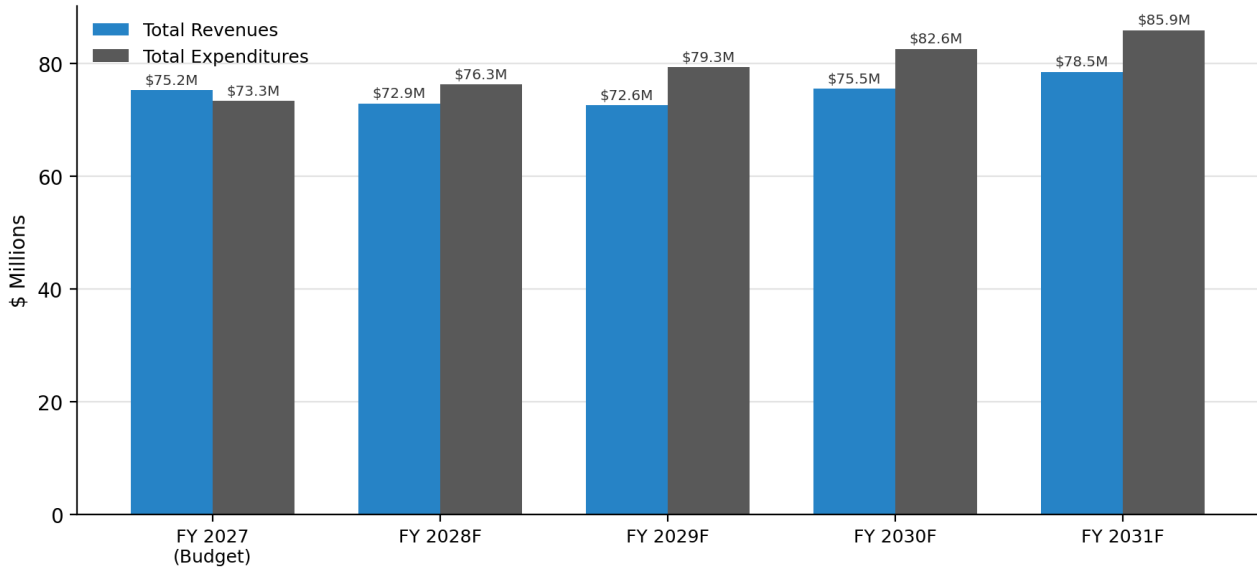
The scenario assumes that expenditure growth remains consistent with the baseline forecast while the City's ad valorem revenue is reduced to reflect the proposed exemption increases. Under these assumptions, General Fund revenues would grow at an average annual rate of approximately 1.1%, compared with approximately 3.8% under the baseline forecast. Expenditures would continue to grow at approximately 4.0% annually.

As a result, expenditures would exceed revenues beginning in FY 2028, requiring the use of fund balance to maintain existing service levels. Under this scenario, the City's unassigned General Fund balance would decline from approximately \$14.4 million at the end of FY 2027 to a projected deficit of approximately \$2.8 million by FY 2030 and \$10.2 million by FY 2031, absent corrective action.

General Fund Financial Forecast, FY 2027 – FY 2031 — Scenario if Amendment 3 Passes (Source: FY 2027 Long-Range Financial Forecast, Tab 2)

	FY 2027 (Budget)	FY 2028F	FY 2029F	FY 2030F	FY 2031F
Total Revenues	\$75,244,072	\$72,890,195	\$72,578,302	\$75,461,200	\$78,494,496
Total Expenditures	\$73,336,976	\$76,278,735	\$79,348,929	\$82,553,355	\$85,898,081
Net Change in Fund Balance	\$1,907,096	(\$3,388,540)	(\$6,770,627)	(\$7,092,155)	(\$7,403,585)
Estimated Unassigned Fund Balance (end of year)	\$14,447,130	\$11,058,590	\$4,287,963	(\$2,804,192)	(\$10,207,777)

**General Fund Forecast: Revenues & Expenditures
(Scenario - If Amendment 3 Passes)**



General Fund Unassigned Fund Balance Trend, Actual (FY 2018 – FY 2027) and Projected (FY 2028 – FY 2031) — Scenario if Amendment 3 Passes

**General Fund Unassigned Fund Balance — Actual & Projected
(Scenario - If Amendment 3 Passes)**



The scenario analysis is not a prediction of future financial results. Rather, it illustrates the magnitude of the fiscal challenge that could result if a significant portion of the City's recurring property tax revenue were eliminated without a corresponding replacement revenue source or changes to expenditures and service levels.

Long-Term Financial Considerations

The City's financial outlook is influenced by numerous factors outside the direct control of the City Commission, including economic conditions, inflation, interest rates, property values, consumer spending, state-shared revenues, legislative actions, unfunded mandates, insurance costs, labor markets, and changes in state or federal policy.

These factors reinforce the importance of maintaining a conservative financial outlook and regularly updating the LRFP as new information becomes available.

The City's ability to sustain existing service levels over the long term will depend on maintaining an appropriate balance between recurring revenues and recurring expenditures. Fund balance can provide temporary financial flexibility, but it should not be relied upon as a recurring source of revenue to support structural operating deficits.

Accordingly, the City must continue to evaluate strategies that strengthen recurring revenues, control operating costs, prioritize services, contain long-term fixed obligations, and improve the efficiency of service delivery.

Long-Term Financial Strategies

Maintain Recommended Fund Balances

Maintaining adequate fund balances is a fundamental component of the City's financial management strategy. Strong reserves provide protection against economic downturns, revenue volatility, emergencies, and unexpected expenditures while supporting the City's strong credit position.

Fund balance should not be used as a recurring funding source for new or expanded programs without identifying a sustainable revenue source or corresponding expenditure reduction. Maintaining adequate reserves will remain a priority throughout the forecast period.

Evaluate Cost Recovery and User Fees

The City should continue evaluating fees and charges for services to determine whether programs are recovering an appropriate share of their costs. Where appropriate and supported by market conditions, user fees should be structured to recover the cost of providing services while considering affordability, competitiveness, and the broader community benefit of each program.

Comprehensive cost-recovery reviews should be conducted periodically to ensure that revenues and expenditures remain appropriately aligned.

Maximize the Efficient Use of Existing Resources

The City should continue emphasizing efficient use of existing resources through performance measurement, management studies, process improvements, technology, shared services, and other operational efficiencies.

Departments should continue evaluating priorities and tradeoffs when developing annual budgets and should identify opportunities to improve service delivery without compromising quality or public safety.

Implement Effective Cost-Containment Measures

The City should continue identifying and implementing cost-containment strategies, particularly for expenditure categories experiencing the most significant long-term growth.

Personnel costs, pension obligations, health insurance, collective bargaining agreements, contractual services, and other fixed or recurring expenditures should be evaluated for their long-term fiscal impacts. Cost-containment strategies should be balanced with the City's need to remain competitive in recruiting and retaining highly qualified employees.

Evaluate the Long-Term Fiscal Impact of Decisions

Major policy and operational decisions should be evaluated based on their full financial impact over the life of the program, service, facility, or obligation.

Where possible, significant recurring expenditures should be matched with reliable recurring revenue sources. Particular attention should be given to public safety, personnel compensation, pension obligations, facilities, and other long-term commitments.

Public safety remains the largest component of General Fund spending and represents a significant long-term financial obligation. The City must continue to balance the need to provide competitive compensation and staffing with the requirement to maintain a sustainable financial structure.

Strengthen Comprehensive Cost-Recovery Practices

The City has made progress in aligning revenues and expenditures within fee-supported programs. Continued review of these programs can help ensure that service costs, user fees, and community expectations remain appropriately aligned.

Changes to cost-recovery objectives should be deliberate and based on current revenue, expenditure, market, and service-level information. The City should continue identifying opportunities to improve cost recovery where appropriate while recognizing that not all municipal services are intended to be fully supported by user fees.

Conclusion

The Long-Range Financial Plan is an essential component of the City's ongoing financial management process. It provides the City Commission, City staff, and residents with a transparent view of the City's current financial condition and the potential financial challenges and opportunities that may emerge over the next five years.

The baseline forecast demonstrates that, under current assumptions and without the proposed Amendment 3, the City can maintain a stable financial position and continue building its General

Fund reserves through FY 2031. At the same time, the alternative scenario demonstrates the potential consequences of a significant reduction in recurring ad valorem revenue without a corresponding adjustment to expenditures or replacement revenue.

The City's continued financial strength will depend on proactive management rather than reliance on any single revenue source or the use of reserves to address recurring operating needs. Maintaining adequate fund balances, evaluating cost recovery, controlling operating expenses, carefully managing long-term obligations, and aligning service levels with available resources will remain essential components of the City's financial strategy.

The LRFP will continue to be reviewed and updated annually as economic conditions, legislative policies, development patterns, revenues, expenditures, and community priorities evolve. Through this ongoing process, the City can make informed decisions today while preserving the financial capacity necessary to serve Winter Garden residents, businesses, and visitors well into the future.



WINTER GARDEN

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BUDGET OVERVIEW

BUDGET GUIDES

—

BUDGET ADOPTION & MODIFICATION

—

BUDGET PREPARATION

—

METHOD OF BUDGETING

Budget Overview



WINTER GARDEN

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OVERVIEW OF THE BUDGET PROCESS

Every year, the City Commission adopts a budget that turns our community's priorities into a real financial plan for how we keep our neighborhoods safe, our parks green, our water clean, and our streets in good repair. This summary is intended to explain the financial plan with the charts and tables to back it up, so that you can see exactly where your tax dollars and utility payments are going and why.

What Is a Budget, and Why Does the City Need One?

A budget is simply a financial plan for the year ahead. It answers two questions for every dollar the City expects to collect: where will it come from, and what will it be used for. Florida law requires every city to adopt a balanced budget — meaning total planned spending (called “appropriations”) cannot exceed total expected revenue.

Winter Garden's fiscal year runs from October 1 through September 30. So “FY 2026–27” refers to the year beginning October 1, 2026 and ending September 30, 2027 — not the calendar year 2027.

What Is a “Fund,” and Why Does Government Accounting Use Them?

Unlike a household or a business, which typically tracks money in one checking account, governments are legally required to separate money into distinct “funds” based on its source and purpose. This matters most when it comes to utility rates and dedicated taxes: money residents pay for water and sewer service is kept in Enterprise Funds and can only be used for water and sewer purposes — it cannot be redirected to pay for police salaries, and vice versa. The sections that follow walk through each of the City's major funds and what it pays for.

A. BUDGET GUIDES

The City’s budget process is conducted within the framework of the Finance Department’s fiscal policies, financial forecasts and financial trends. The budget documents serve four fundamental purposes:

Policy Document:

The budget documents contain information that allows the City Commission an opportunity to review policies and goals that address long-term concerns and issues of the City and evaluate City services.

Operations Guide:

The budget describes activities, services and functions carried out through departmental goals and objectives and continuation of performance indicators. The document includes departmental business plans and organizational layouts for the City.

Financial Plan:

The budget presents the City's fiscal resources through a process of needs analysis, service delivery priorities and contingency planning. The document includes the current and long-term debt obligations, and a 5-Year Capital Improvement Plan.

Communications Device:

The budget seeks to communicate summary information, including an overview of significant budgetary issues and trends, to aid the reader in interpreting the documents. It describes the process for preparing, reviewing and adopting the budget for the fiscal year. The document has been drafted with the goal of providing information that will be valuable and understandable to the average reader.

The City Commission has adopted a number of policies that are designed to guide the budget preparation. The powers and responsibilities of the Commission and the City staff are listed below.

Powers of Commission

Except as otherwise provided in the Charter, all powers of the City and the determination of all matters of policy are vested in the City Commission.

Without limitation of the foregoing, the City Commission has the power to:

- 1) Be the judge of the election and qualification of its own members;
- 2) Authorize the issuance of bonds; revenue certificates, and other evidence of indebtedness;
- 3) Adopt and modify the official map of the city;
- 4) Provide for an independent audit;
- 5) Pass ordinances and laws for the preservation of the public peace and order, and impose penalties for the violation thereof; provided that the maximum penalty to be imposed shall be a fine of not more than five hundred dollars (\$500.00) or imprisonment for a period of time not longer than sixty (60) days;
- 6) Deal with any property of the city, both real or personal, or mixed in any manner the Commission may see fit to do in accordance with the general powers of the City;
- 7) Provide rules and regulations for all purchases and sales made for and on behalf of the City;
- 8) Appoint, remove, and fix the compensation of the City Manager, City Attorney, City Auditor, City Clerk, and a Certified Public Accountant to perform the annual audit;
- 9) Appoint advisory boards to serve without compensation;
- 10) Establish by ordinance, the conditions upon which subdivisions and other areas may be annexed by the City;
- 11) Exercise any right of authority given or permitted by the Constitution and the laws of the State of Florida to city commissions consistent with or in addition to the provisions of the revised Charter;
- 12) By order of the City Commission, those officers listed in paragraph (8) above who are indicted for a felony will be suspended from office, without pay, until acquitted and the

office filled by appointment for the period of suspension. By order of the City Manager, any other municipal officer or employee indicted for a felony will be suspended from office, without pay, until acquitted and the office filled as hereinbefore provided for the period of suspension.

Responsibilities of City Commission

- 1) To be responsive to and represent the wishes of the citizens;
- 2) To establish goals and priorities through approval of objectives, plans, and budgets;
- 3) To consider, evaluate and establish laws, policies, regulations and procedures.

The Responsibility of the City Manager

- 1) To implement the goals of the City Commission;
- 2) To suggest objectives, plans, and budgets for approval by the City Commission consistent with approved goals;
- 3) To implement City Commission approved objectives, plans and budgets;
- 4) To provide the City Commission with adequate, competent information and professional recommendations upon which the Commission may rely in making decisions and to refrain from criticism of those decisions once made;
- 5) To manage the day-to-day affairs of City government;
- 6) To suggest to the Commission new laws, regulations, and policies or modifications to existing ones.

Fiscal Policy Statement

The City has an important responsibility to its citizens to correctly account for public funds, to manage municipal finances wisely, and to plan for adequate funding of services desired by the public. With the change in federal policies toward local government and the rate of growth in our area, the City needs to ensure that it is capable of adequately funding and providing local government services needed by the community.

Sound fiscal policies that are realistic and consistent provide useful guidance for the long-term programming of services and facilities. They also provide a set of assumptions under which budget and tax decisions should be made. While established for the best management of governmental resources, generally accepted fiscal policy also helps set the parameters for government's role in the broader economy of the community.

The development of the budget is guided by the following laws and objectives:

- The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund. (Section 166.241 of Florida Statutes requires that all budgets be balanced).
- The City will not levy ad valorem taxes against real and tangible property in excess of 10 mills with the exception of voted levies. (Section 200.081 of Florida Statutes places this millage limitation on all Florida municipalities).
- The City will budget 95 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes. (Section 200.065 of Florida Statutes states that each taxing authority shall utilize not less than 95 percent of the taxable value.)
- All operating funds are subject to the annual budget process and reflected in the budget document.
- The enterprise operations of the City are to be self-supporting meaning current revenues will cover current expenditures including debt service.
- The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project is reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
- The guideline and goal for the General Fund fund balance is to have 30% reserves in case of emergencies.

B. BUDGET ADOPTION AND MODIFICATION

The City Commission annually adopts, by ordinance, a balanced budget for all funds of the City, whereby budgeted revenues equal budgeted appropriations within each fund. Budgetary authority is legally maintained at the fund level. Amendments to the adopted budget can occur at any time during the fiscal year through action of the City Commission or the City Manager in the following manner:

- 1) Budget Amendments: Fund revenue and expenditure amounts may be increased or decreased by formal action of the City Commission following proper public notice as specified in Chapter 129.03(a) of the Florida Statutes. Amendments to adopted budgets normally result from either: (a) the desire to recognize an unanticipated excess amount of an anticipated revenue; or (b) the unanticipated decrease of an anticipated revenue. The purpose of the amendment process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.
- 2) Budget Transfers: Operating unit budgets may be amended by formal transfer action. Budget transfers, which are intrafund in nature, may be approved by the City Manager. A record of such intrafund transfers is maintained by the Finance Department. Budget transfers, which are interfund or involve fund reserve distributions, must be reviewed and formally approved by the City Commission prior to execution.

Additions to approved positions during the budget year require City Commission review and approval. As previously delegated by the City Commission, personnel reclassifications may be approved by the City Manager.

During the fiscal year, the Finance Department coordinates an interim budget review process. All departments review revenue and expenditures to-date. A budget amendment is prepared for the City Commission to formally adopt any mid-year amendments. The formal interim budget

adjustment has proven to be an effective process for the City in ensuring needs are being continually met and the operational and capital improvement plans are adequate.

C. BUDGET PREPARATION

Initial planning and analysis begins early in the calendar year with the Finance Department developing a fiscal model to project revenues and expenditures for the next fiscal year. This model provides the City with a clear vision of the level of financial control needed to develop upcoming fiscal year budgets. Based on the model's results, target expense levels for FY 2026/27 were provided to operating divisions. Those divisions were challenged to maximize services while maintaining a budget within the City's fiscal capacity.

During the FY 2026/27 budget cycle, the Finance Department made available to each department a budget manual and access to the financial accounting software so that each department's budget could be entered into the system to compare to last fiscal year actual and current fiscal year-to-date figures. This provided a helpful tool to the departments to determine a realistic budget.

Another effort to streamline the budget process included developing and presenting capital improvement budgets simultaneously with operating budgets. This provided a clear picture of the impact of capital improvements on operating budgets. It also allowed divisions to concentrate on putting a realistic business plan together for the upcoming fiscal year.

Expenditure levels to be recommended to the City Commission are determined in department meetings with the City Manager. These meetings provide each department director with the opportunity to discuss his or her budget and the programs it provides. A Commission workshop in August provides a forum for finalizing spending plans, the proposed millage rate, and policy issues. Copies of the proposed budget are distributed to department directors and made available for inspection by the general public prior to the final budget hearings in September.

Following Commission approval of the final spending plan, Finance Department staff will prepare the approved budget for distribution to departments and other interested parties. The budget for the upcoming year becomes effective October 1st and the spending plan, as authorized by the Commission, will be implemented throughout the fiscal year.

FY 2027 Budget Calendar for Departments

<u>Event</u>	<u>Date</u>
Budget entry access given to Departments	March 17, 2026
Receive DR 420 Forms from Property Appraiser	June 30, 2026
All budget request to be entered into BS&A	July 1, 2026
Personnel request forms due to Finance from HR	July 1, 2026
CIP/Department Head Meetings	July 6 – 10, 2026
Commission Sets Proposed Millage Rate	July 23, 2026
Send in DR 420 Forms to Property Appraiser	July 24, 2026
FTE and Organization Charts due to Finance Department	August 1, 2026
Performance Measurements due to Finance Department	August 1, 2026
Budget Workshop	August 27, 2026
1 st Public Hearing	September 15, 2026
2 nd Public Hearing	September 29, 2026

D. METHOD OF BUDGETING

Budgetary Basis

The City adopts budgets for all Governmental Funds and Fiduciary Funds on a modified accrual basis. The budgets for Proprietary Funds are adopted on an accrual basis. However, depreciation expense is not budgeted, whereas expenditures for capital outlays are budgeted. These outlays

are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis.

Fund balance allocations (residual unappropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue or expenditure/expense on a budgetary basis but are eliminated on a GAAP basis for financial reporting.

Actual expenditures for the past fiscal year, along with the original and amended budget for the current fiscal year, and a proposed budget for the upcoming fiscal year are listed for each department and division of the City. The amended budget column reflects all budget amendments approved by the City Manager or the City Commission through August 2026. The 2026/27 budget column includes recommendations for the upcoming fiscal year. These recommendations reflect expenditures proposed by the various City departments as modified by the City Manager. Information on proposed capital expenditures is illustrated in both the Capital Outlay and the Five-Year Capital Improvement Plan sections of this document.

Fund Structure

To provide proper accountability for the different kinds of resources, "funds" are established. Funds are separate fiscal accounting entities. Budgeting and accounting for revenues and expenditures in this manner is called fund accounting. Fund accounting allows government to budget and account for revenues and expenditures restricted by law or policy. Governments may use any number of individual funds in their financial reporting; however, generally accepted accounting principles (GAAP) require all these individual funds to be aggregated into specific fund types.

Governmental Funds: Governmental Funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are accounted for on a "spending" or financial flow basis.

Governmental Funds include the following five fund types:

- a. The General Fund accounts for all resources not reported in other funds. Most citywide activities are accounted for in this fund.
- b. Permanent Funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs (i.e., for the benefit of the government or its citizenry).
- c. Special Revenue Funds account for resources received from special sources, dedicated or restricted to specific uses.
- d. Debt Service Funds account for the accumulation of resources for, and the payment of, interest, principal and other costs of long-term debt.
- e. Capital Project Funds account for the accumulation and use of resources for the acquisition of major buildings and other capital facilities where a specific project is designated or required.

Proprietary Funds: Proprietary Funds account for those activities which are provided on a basis consistent with private enterprise. They are accounted for on a cost of service or "capital maintenance" basis.

Proprietary Funds include the following fund type:

Enterprise Funds account for activities, such as water and wastewater services, which are similar to those provided by private enterprise and whose costs are substantially or totally recovered from user charges or from revenue sources other than general governmental revenue.

Fiduciary Funds: Fiduciary Funds account for assets belonging to others which are under City control for administration, but are not available to support the City's own programs.

Fiduciary Funds include the following fund type:

Pension Trust Funds account for resources required to be held in trust for the members and beneficiaries of defined benefit pension plans.

Accounting Structure

The accounting policies of the City of Winter Garden (the “City”) conform to accounting principles generally accepted in the United States as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting board for establishing governmental accounting and financial reporting principles. The more significant of these accounting policies are summarized below.

1. Deposits and investments

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The City maintains a cash and investment pool that is utilized by all funds except those that require separate accounts. Each pooled cash fund is allocated interest on ending monthly cash balances held by the fund throughout the year.

State statutes authorize the City to invest in the State Board of Administration’s (SBA) Local Government Surplus Funds Trust Fund (Florida PRIME), United States government securities, United States government agencies, federal instrumentalities, non-negotiable interest bearing time certificates of deposit, repurchase agreements, bankers’ acceptances, commercial paper, state and local government taxable and tax-exempt debt, registered investment companies, and intergovernmental investment pools.

The City’s investments are reported at fair value. Florida PRIME shares are based on amortized cost, which approximates fair market value. The Office of the Auditor General of the State of Florida performs the operational audit of the activities and investments of Florida PRIME.

2. Restricted assets

Certain resources of the Water and Sewer Utility Fund are classified as restricted assets on the statement of net position because their use is limited to the repayment of customer deposits, to capital projects to expand the capacity of the system, and to fund asset renewals and replacements. Certain proceeds of the Water and Sewer Utility Fund's loan agreements, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable loan agreement covenants. These resources are set aside to subsidize potential deficiencies from the Fund's operation that could adversely affect debt service payments and to segregate resources accumulated for debt service payments over the next six months.

3. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

Assets	Years
Buildings	50
Building improvements	15-25
Public domain infrastructure	25-50
System infrastructure	15-25
Vehicles	5-10
Office equipment	5
Computer equipment	5

4. Long-term obligations

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.

In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

5. Fund balances

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable: The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted: Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance) of the City Commission. Those committed amounts cannot be used for any other purpose unless the City Commission removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the City Commission, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund,

assigned amounts represent intended uses established by the City Commission. The City has not adopted a formal policy to delegate this authority.

Unassigned: Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.



WINTER GARDEN

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BUDGET SUMMARY

CITYWIDE FINANCIAL SNAPSHOT

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REVENUES

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EXPENDITURES

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FUND HIGHLIGHTS

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FUND BALANCE

—

REVENUES, EXPENDITURES AND FUND BALANCE BY FUND

Budget Summary



WINTER GARDEN

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FY 2026/2027 BUDGET SUMMARY

The FY 2026/2027 Proposed Budget reflects the City of Winter Garden's commitment to maintaining high-quality services, investing in community, and protecting the City's long-term financial stability. With a total proposed budget of \$181.3 million across all funds, the budget provides the financial framework for delivering essential governmental and utility services, supporting employees, maintaining and improving infrastructure, and advancing strategic community priorities.

The proposed budget maintains the City's current millage rate of 4.8565 while relying on a diverse combination of property taxes, state-shared revenues, utility taxes, franchise fees, user charges, grants and other revenue sources. At the same time, the City has taken steps to control expenditures by freezing vacant non-public safety positions, requiring departments to evaluate operating expenses, limiting capital outlay request to essential needs, and prioritizing critical capital improvement projects.

The FY 2027 budget also makes targeted investments in the City's workforce and core services. Nineteen new positions are proposed, including 17 positions in public safety, one in building maintenance, and one in engineering. The budget also includes increase in health insurance, and market adjustments necessary to support recruitment and retention. Public safety remains the largest component of General Fund spending, reflecting the City's continued emphasis on protecting residents and maintaining responsive emergency services.

Significant investments are also proposed in water and wastewater infrastructure, stormwater, solid waste, streets, park and recreation and community redevelopment. The City's five-year Capital Improvement Program provides a long-term framework for prioritizing infrastructure and asset investment based on community needs, operational requirements, available funding and financial sustainability.

Overall, the FY2027 Proposed Budget seeks to balance current service needs with long-term fiscal responsibility. It reflects a deliberate approach to allocating limited resources, maintaining strong reserves, addressing the impacts of community growth, and positioning the City to meet the needs of residents, businesses and visitors today while preparing for the future.

Citywide Financial Snapshot — FY 2026/2027

For Fiscal Year 2027, the City of Winter Garden's total proposed budget across all funds is \$181,323,409. This comprehensive budget encompasses the resources the City expects to collect and spend on governmental services, utility operations, capital improvements and employee pension trusts.

Because City funds work together some funds transfer resources to other funds, and the City draws on reserves in some years to fund one-time investments, the total dollars associated with the City's budget can be described in a few different ways depending on what is included. The table below shows how these totals build on one another; the FY2027 Proposed Budget of \$181,323,409 referenced throughout this document is the "Total Expenditures, Debt Service & Transfers Out" line, which is the figure the Commission formally adopts.

Total Revenues	\$179,257,594
+ Transfers In (between City funds)	\$9,299,740
= Total Revenues & Transfers In	\$188,557,334
+ Use of Fund Balance / Reserves	\$20,983,473
= Total Revenues, Transfers & Reserves	\$209,540,807
Total Expenditures	\$165,187,694
+ Debt Service & Transfers Out	\$16,135,715
= Total Expenditures, Debt Service & Transfers Out	\$181,323,409
+ Fund Balance Transfers to Reserves	\$28,217,398
= Total Expenditures, Transfers & Balances	\$209,540,807

The Citywide budget is organized into four primary fund categories.

Enterprise Funds \$79,871,440 (44%)

Enterprise Funds operate similarly to independent businesses, with revenues generated primarily through fees charged for service. The City's enterprise funds support water and wastewater, stormwater, and solid waste collection. These funds are intended to be self-supporting through customer rates and user fees rather than property taxes and are accounted for separately from the City's General Fund.

General Fund \$73,336,976 (40%)

The General Fund supports the traditional services residents associate with city government, which includes police, fire rescue, parks and recreation, streets and transportation, and general government administration. These services are funded primarily through property taxes, state-shared revenues, franchise fees and utility taxes.

Special Revenue Funds \$23,015,146 (13%)

Special Revenue Funds account for revenues that are legally or administratively restricted for specific purposes. These include the Community Redevelopment Agency (CRA) Fund, the Law Enforcement Trust Fund, Impact Fee Funds and Debt Service Fund.

The new Building Inspection Fund represents a change in how revenues and expenditures are accounted for, rather than a new tax. Building permit and inspection activity previously tracked within the General Fund is now accounted for in a separate Special Revenue Fund. This change provides greater transparency by matching permit and inspection fees paid by builders and developers more directly with the cost of providing those services.

Pension Trust Funds \$5,099,847 (3%)

Pension Trust Funds hold and invest retirement assets on behalf of General Employee and Police/Fire pension plan members. These funds are managed under separate fiduciary boards and are not available for general City operations.

Total City Budget

Developing the City's annual budget is one of the City's most important planning and policy processes. The budget provides a framework for allocating available resources to meet community needs while supporting the goals and objectives established in the City's Comprehensive Plan.

The City continually monitors community growth and changing conditions related to development, service delivery, environmental protection, infrastructure and governmental operations. Sound budgeting requires consistent, transparent, and repeatable methods for estimating both revenues and expenditures.

While considerable attention is given to the expenditure side of the budget, revenue projections are equally important. The level of available resources influences the City's ability to maintain existing services, respond to emerging needs, and make strategic investments in the community.

The FY 2027 budget was developed using the following revenue and expenditure assumptions:

Revenues:

- **Millage Rate:** Maintain the current City millage rate at 4.8565.
- **Revenue Recognition:** All revenues except for non-operating revenues, internal service fees, and grant funds include the 5.0% statutory deduction required by Florida Statutes.
- **State-Shared Revenues:** The budget for state-shared revenues, including sales tax revenue, was prepared based on year-to-date actual figures and various economic and legislative assumptions.
- **Enterprise Fund Revenues:** Account for the rates adopted through adopted ordinance and resolutions for user fees and charges for services.

Expenditures:

- **Personnel Services:** The budget includes 19 new positions; 17 in public safety, one in building maintenance, and one in engineering. All currently vacant, non-public-safety positions are frozen. Personnel services also include a 3% cost-of-living adjustment for current non-union employees, market adjustments to fire salaries, and police salary adjustments in accordance with their respective collective

bargaining agreements. Employer pension contributions were budgeted at the rates provided by the actuary.

The budgeted additional personnel requests remain subject to the outcome of the Amendment 3 ballot initiative. If Amendment 3 passes, the City will need to re-evaluate the fiscal impact of the requested additional position and identify appropriate funding sources. Any additional funding sources will be evaluated in the context of available revenues, the City's overall financial position, and the requirement to maintain a balanced and sustainable budget.

- **Operating Expenses:** Departments were asked to prepare zero-based operating budgets, evaluating existing expenditures and identifying opportunities for efficiencies and cost savings.
- **Capital Outlay:** Departments were requested to submit only critical capital outlay budgets for FY 2027. All rolling-stock purchase requests are reviewed by the City Fleet Manager.
- **Capital Improvements:** Only new or increased Capital Improvement Projects (CIP) of significant importance were considered, as well as projects necessary to maintain the City's current facilities or other assets. See the Capital Budgeting section for the detailed five-year CIP.

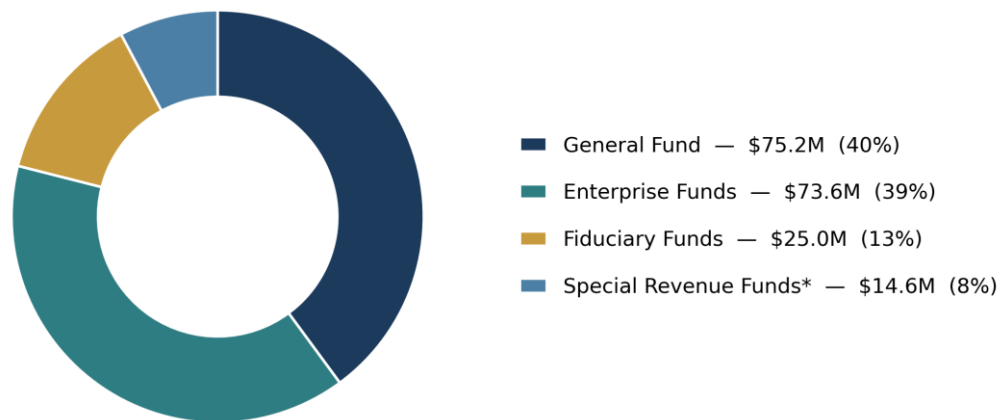
The accompanying revenue and expenditure projections illustrate how current economic conditions, together with the City's financial policies, may affect future cash balances and tax levies. As with any financial projection, actual results will depend on economic conditions, revenue collections, expenditures, legislation, and other factors that cannot be known with certainty at the time the budget is adopted.

Accordingly, these projections represent a reasonable financial budget based on information and assumptions available during the budget process.

Revenues

All Funds — Revenues & Transfers In by Fund

FY 2027 Total: \$188.6 Million



**Includes transfers between City funds; the Special Revenue Funds figure above combines the Special Revenue Funds and Debt Service Fund columns shown in the FY2027 Budget By Fund table.*

General Fund Revenues

General Fund revenues are projected at \$75.24 million, an increase of \$4.94 million, or 7.0%, compared to 2026.

Certified taxable property values have risen to \$7.06 billion, a 7.7% increase from the prior year. At the current millage rate of 4.8565, ad valorem revenues are projected to generate approximately \$32.6 million, an increase of approximately \$2.3 million in revenue over FY 2026. These revenues support police, fire rescue, road maintenance, parks and recreation programs, and general government administrative services.

Other major General Fund revenue sources include:

- **Local Government Half-Cent Sales Tax:** projected to remain relatively flat at \$9.7 million.
- **State Sharing Revenue:** projected to decrease from \$3.6 million to \$3.3 million.
- **Utility Taxes and Franchise Fees:** projected to increase 3.7% from \$10.89 million to \$11.29 million.

- **Charges for Services:** projected to increase from \$7.0 million to \$9.3 million, primarily due to anticipated red-light camera revenue and school-zone speed camera fees.
- **Permits, Fees & Special Assessments:** projected to decrease approximately (\$1.9 million) primarily due to the transfer of the Building Inspection function from the General Fund to a new Building Inspection Special Revenue Fund.

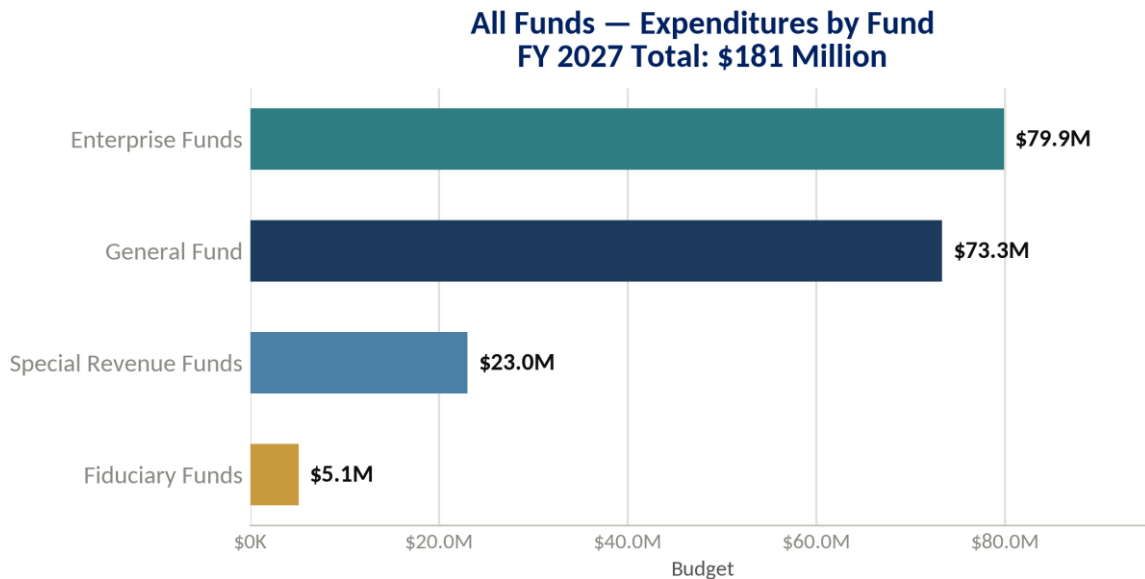
Enterprise Fund Revenues

Enterprise funds operate primarily through user fees and charges for services. The City's enterprise funds include Water & Wastewater, Stormwater, Solid Waste, and Trailer City.

- **Water & Wastewater:** In accordance with Ordinance 24-25, rates will increase 20% to support system maintenance, operations, and expansion. Major grant funding includes:
 - \$19.6 million (FDEP Water Quality Improvement Grant) for Wastewater Treatment Plant expansion.
 - \$1.8 million (State grant) for the WWTP expansion.
 - \$6.6 million (FDEP Water Quality Grant) for Teacup Springs Septic-to-Sewer conversion.
- **Stormwater:** revenues are projected to remain relatively flat; there are no increases to stormwater rates in FY 2027.
- **Solid Waste:** Staff recommends adopting the rates identified in the City's rate study to maintain current service levels, build reserves for hurricane response and continue necessary infrastructure maintenance.

Expenditures

The following chart illustrates the City's budget expenditures for fiscal year 2027.



The City of Winter Garden provides a wide variety of services designed to maintain a high quality of life for residents, businesses, and visitors. The FY 2027 budget was developed with a forward-looking approach that recognizes recent challenges, including inflationary pressures, rising labor costs, and continues recruitment and retention challenges, particularly in public safety.

Personnel Costs

Personnel costs remain the largest component of the City's budget, with FY 2027 personnel costs totaling approximately \$55 million across all City funds.

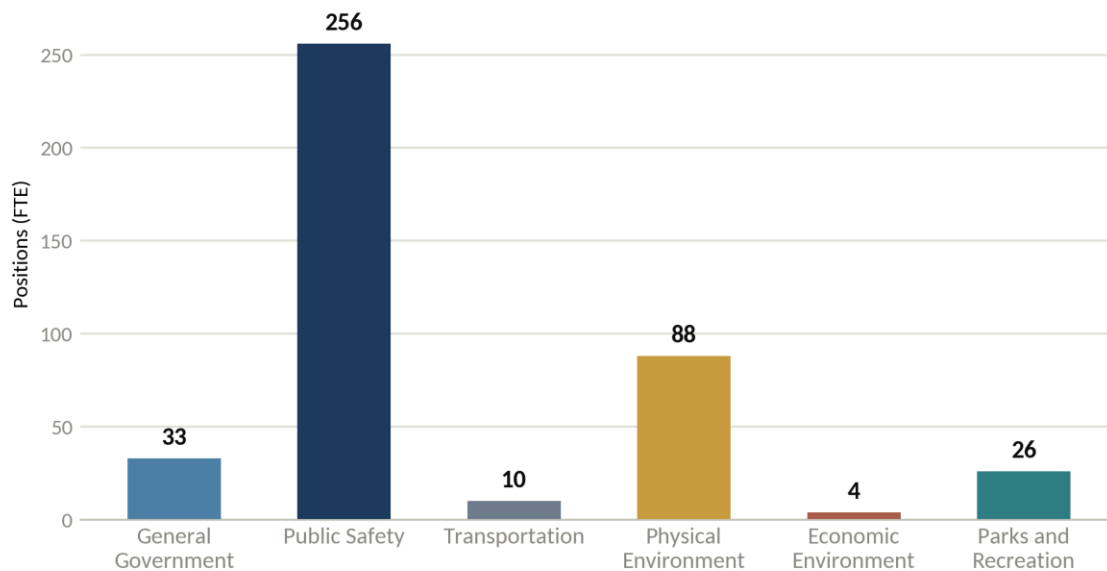
Recognizing that employees are the City's most valuable asset, the FY2027 budget includes:

- 19 new positions — 17 in public safety, one in building maintenance, and one in engineering. All currently vacant, non-public-safety vacant positions are frozen.
- 3% cost-of-living adjustment for current employees.
- Collective bargaining unit market adjustments for fire rescue personnel.
- 5% increase in the City's health insurance contribution.
- Pension contributions: 19.36% for general employees, 21.39% for police and fire.

The proposed budget includes 417 Full-Time Equivalent (FTE) positions across the City. The majority of positions support public safety and public works/utilities with approximately 61% allocated to public safety and 16% allocated to public works/utilities.

Department	FY2026 FTE	FY2027 FTE	Change	% Change
Fire	73	86	+13	+17.8%
Police — sworn	99	102	+3	+3.0%
Police — non-sworn	37	38	+1	+2.7%
Engineering	6	7	+1	+16.7%
Facilities Management	8	9	+1	+12.5%
Total Public Safety	239	256	+17	+7.1%
Total, All Departments	398	417	+19	+4.8%

Total Positions by Function — FY 2027 (417 FTE)



General Fund

The General Fund supports the core services residents interact with most frequently, including police, fire rescue, parks and recreation, and general government.

The table below shows FY 2027 General Fund appropriations by function and compares them with the FY 2025 actual expenditures and the FY 2026 adopted budget.

Expenditures by Function	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Change	% Change
General Government	\$8,722,960	\$9,701,964	\$9,734,260	\$32,296	0.3%
Public Safety	\$37,323,461	\$38,613,062	\$41,798,444	\$3,185,382	8.2%
Physical Environment	\$5,448,219	\$4,549,880	\$4,226,438	-\$323,442	-7.1%
Transportation	\$2,898,459	\$3,175,057	\$3,764,621	\$589,564	18.6%
Economic Environment	\$1,630,610	\$1,337,051	\$1,313,000	-\$24,051	-1.8%
Human Services	\$328,631	\$338,077	\$416,600	\$78,523	23.2%
Culture & Recreation	\$6,348,368	\$6,064,737	\$7,519,771	\$1,455,034	24.0%
Transfers Out	\$4,195,914	\$4,382,297	\$4,563,842	\$181,545	4.1%
Total General Fund Expenditures	\$66,896,622	\$68,162,125	\$73,336,976	\$5,174,851	7.6%

General Fund Highlights**General Government**

The General Government budget increases \$33k from \$9.70M to \$9.73M, representing a modest 0.3% increase. General Government includes the Executive Office, City Clerk, Fiscal Management, Information Technology, Human Resources, Legal, Planning, and Business Tax departments.

This minimal net increase reflects several offsetting factors. Personnel savings include the continued vacancy of the Executive Administrative position, the frozen Assistant City Manager of Administration, and the frozen Assistant City Clerk position for FY2027. In Fiscal Management, the retirement of the Finance Manager and subsequent replacement with a lower-paid employee resulted in personnel savings. These savings are partially offset by increases in employee benefits and cost-of-living adjustments and increased operating costs.

Public Safety

Public Safety is allocated \$41.8M, an increase of \$3.18M, 8.2%. The additional funding supports continued investment in fire rescue and police services which remain among the City's highest priorities and the services residents rely on most for their safety and quality of life.

The Public Safety budget reflects 17 new additional public safety personnel. The personnel requests remain pending the outcome of the Amend 3 ballot initiative. If Amendment 3 passes, the City will need to re-evaluate the potential fiscal impact and identify appropriate funding sources for the requested additional positions. Any additional personnel funding would be considered in the context of the City's overall financial position, available revenues, and the need to maintain a balanced and sustainable budget.

Physical Environment

The Physical Environment budget decreases by approximately -\$323k, or -7.1%, to \$4.2 million. This category includes Facilities Maintenance, Fleet Maintenance, Public Services Admin, and the City Cemetery.

Transportation

Transportation funding increases from \$3.2M to \$3.8M, an increase of approximately \$590,000. In addition, the City has allocated \$1.6M for citywide road resurfacing in the Local Option Gas Tax Fund, providing additional resources for transportation infrastructure beyond the General Fund.

Culture and Recreation

The Culture and Recreation budget increases by approximately \$1.46M, reaching \$7.5M. This increase in expenditures is offset by a \$1.1M increase in new sponsorship revenue.

The City remains committed to providing a high level of leisure, fitness, and recreational opportunities through its parks, community center, trails, ball fields, and green spaces.

Economic Environment & Human Services

Combined spending for Economic Environment and Human Services increases modestly to approximately \$1.7M, continuing the City's support for redevelopment initiatives and human services.

The General Fund reflects the City's priorities for FY2027 while maintaining a balanced and responsible financial plan. The information above provides a high-level view of where the General Fund dollars come from and how they are allocated across the services residents rely on every day. The following sections take a closer look at the City's budget by department and program, highlighting the specific investments, changes, and priorities that make up the FY 2027 budget.

Community Redevelopment Agency (CRA)

The City's CRA designates at least 75% of funding toward East Winter Garden revitalization. The FY 2027 CRA budget includes \$3.8 million in initiatives:

- Habitat for Humanity's Neighborhood Revitalization program.
- Retail Strategies and Downtown Local Small Business Incentive Implementation.
- Legacy Home Rehabilitation Program.
- Acquisition of properties in the Historic EWG Neighborhood for housing solutions and streetscape right-of-way purposes.
- Historic Downtown District Infrastructure Improvements.

Enterprise Funds

The FY 2027 Enterprise Fund budget totals \$80 million, a decrease of (\$17) million from FY 2026, largely due to the timing of Water & Wastewater capital improvements.

- Utilities services operating budget is budgeted at \$46.3M, up from \$43.9M, reflecting an increase in capital projects budgeted in FY 2027. The Utilities Renewal and Replacement Fund include \$565k in capital projects, and the Utilities Construction Fund decreased (\$22) million due to the completion of utilities capital improvement projects in FY 2026.
- The Stormwater Fund budget decreased from \$9.3M to \$2.8M, due to the completion of capital improvement projects in FY 2026.
- Solid Waste budget increased by \$866k, reflecting higher tipping fees and solid waste lease capital. Management fees within the Solid Waste Fund increased from \$246,566 in FY2026 to \$422,939 in FY2027 (+\$176,373), returning the budgeted fee level closer to the FY2025 actual of \$533,254 after FY2026's low budgeted amount.
- Trailer City Fund management fees increased from \$6,558 in FY2026 to \$70,878 in FY2027, reflecting an updated management fee allocation for the fund to actuals.

Fiduciary Funds

The City's Fiduciary Funds consist of the General Employee Pension Fund and the Firefighters' and Police Officers' Pension Fund, which together total \$25.0 million in FY 2027. These funds account for pension benefit payments to retired City employees, along with investment management, legal, and actuarial administration costs. The General Employee Pension Fund is budgeted at \$8.1 million, and the Firefighters' and Police Officers' Pension Fund is budgeted at \$17.0 million. Employer contributions to each plan are set annually based on independent actuarial valuations rather than a percentage adjustment to the prior year's budget: the General Employee Pension Fund's employer contribution remains unchanged at \$2,555,760, consistent with its current actuarial funding requirement, while the Firefighters' and Police Officers' Pension Fund's employer contribution increases from \$2,595,298 to \$5,039,476, reflecting updated actuarial assumptions rather than a discretionary budget increase.

Capital Budgeting

The City maintains a rolling 5-year Capital Improvement Program (CIP) to guide investment priorities. Projects for FY 2027–2031 have been evaluated against available funding and prioritized based on community needs, asset condition, operational requirements, and long-term financial sustainability.

The CIP focuses on infrastructure, utilities, transportation, facilities, and equipment replacement. The City will also continue to evaluate creative alternatives, including leasing, shared equipment, and other cost-effective approaches to maximize the value of available resources.

Fund Balance

Section 166.241 of the Florida Statutes requires budgets to be balanced. Fund balances are used strategically to support specific projects or offset temporary imbalances but cannot sustainably cover structural deficits. The City maintains strong reserves to ensure financial stability, with an unrestricted fund balance equal to 21% of expenditures in FY 2027, exceeding the Government Finance Officers Association (GFOA) recommendation of two months' reserves.

Fund	Fund Balance 9/30/2025	Est. Balance 9/30/2026	Budgeted Change FY26/27	Projected Balance 9/30/2027
General Fund	\$10,398,489	\$12,540,034	\$1,907,096	\$14,447,130
CRA Fund	\$11,041,824	\$12,747,926	-\$42,639	\$12,705,287
Capital Projects Fund	\$2,966,118	\$0	\$0	\$0
Building Inspections Fund	\$8,219,591	\$7,732,679	-\$1,281,244	\$6,451,435
Impact Fee Funds	\$21,456,112	\$21,519,629	-\$7,011,957	\$14,507,672
Other Non-Major Governmental	\$811,010	\$786,103	-\$44,011	\$742,092
Enterprise Funds	\$99,742,320	\$68,846,620	-\$6,232,507	\$62,614,113
Fiduciary Funds	\$134,198,742	\$134,198,742	\$19,939,188	\$154,137,930
Total Funds	\$288,834,206	\$258,371,733	\$7,233,926	\$265,605,659

FY2027 Budget By Fund

	General Operating Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Fiduciary Funds	Total City Budget
REVENUES						
Ad valorem taxes at 4.8565 mills	\$32,606,994	\$0	\$0	\$0	\$0	\$32,606,994
Other taxes	8,714,481	3,295,475	0	0	0	12,009,956
Permits, fees, and special assessments	4,956,026	4,019,990	0	2,637,882	0	11,613,898
Intergovernmental	13,668,485	1,596,102	0	28,844,534	1,847,522	45,956,643
Charges for services	9,285,917	0	0	32,807,199	0	42,093,116
Fines and forfeits	177,815	43,915	0	0	0	221,730
Investment earnings	3,157,476	1,165,966	0	2,176,733	14,542,929	21,043,104
Miscellaneous	2,676,877	5,497	0	2,381,195	8,648,584	13,712,153
TOTAL REVENUES	\$75,244,071	\$10,126,945	\$0	\$68,847,543	\$25,039,035	\$179,257,594
Transfers In	0	1,950,787	2,557,563	4,791,390	0	9,299,740
TOTAL REVENUES & TRANSFERS IN	\$75,244,071	\$12,077,732	\$2,557,563	\$73,638,933	\$25,039,035	\$188,557,334
Fund balance use of reserves	0	8,913,004	0	12,070,469	0	20,983,473
Total Revenues, Transfers & Reserves	\$75,244,071	\$20,990,736	\$2,557,563	\$85,709,402	\$25,039,035	\$209,540,807
EXPENDITURES						
General government	9,520,646	0	0	0	5,099,847	14,620,493
Public safety	41,486,206	5,045,597	0	0	0	46,531,803
Physical environment	4,223,607	0	0	70,857,130	0	75,080,737
Transportation	3,737,420	11,601,102	0	0	0	15,338,522
Economic environment	1,313,000	3,808,633	0	0	0	5,121,633
Human services	416,600	0	0	0	0	416,600
Culture and recreation	7,516,942	0	0	0	0	7,516,942
Debt Service	558,713	2,251	0	0	0	560,964
TOTAL EXPENDITURES	68,773,134	20,457,583	0	70,857,130	5,099,847	165,187,694
Transfers	4,563,842	0	0	4,735,898	0	9,299,740
Debt Service	0	0	2,557,563	4,278,412	0	6,835,975
TOTAL EXPENDITURES/DEBT/TRANSFERS OUT	73,336,976	20,457,583	2,557,563	79,871,440	5,099,847	181,323,409
Fund balance transfer to reserves	1,907,095	533,153	0	5,837,962	19,939,188	28,217,398
Total Expenditures, Transfers & Balances	75,244,071	20,990,736	2,557,563	85,709,402	25,039,035	209,540,807
FUND BALANCE						
Fund Balance Beginning	12,540,034	42,786,337	0	68,846,620	134,198,742	258,371,733
Net Change to Fund Balance	1,907,095	(8,379,851)	0	(6,232,507)	19,939,188	7,233,925
Fund Balance Ending	14,447,129	34,406,486	0	62,614,113	154,137,930	265,605,658



WINTER GARDEN

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GENERAL FUND

GENERAL FUND BUDGET SUMMARY

—

GENERAL FUND REVENUES

—

GENERAL FUND EXPENDITURES

—

GENERAL GOVERNMENT

—

PUBLIC SAFETY

—

PHYSICAL ENVIRONMENT

—

TRANSPORTATION

—

ECONOMIC DEVELOPMENT

—

PARKS & RECREATION

General Fund



WINTER GARDEN

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GENERAL FUND BUDGET SUMMARY

The General Fund serves as the backbone of the City's essential services, supporting fire and police protection, administrative operations, road maintenance, parks and recreation, fleet and facilities maintenance, and economic and human services.

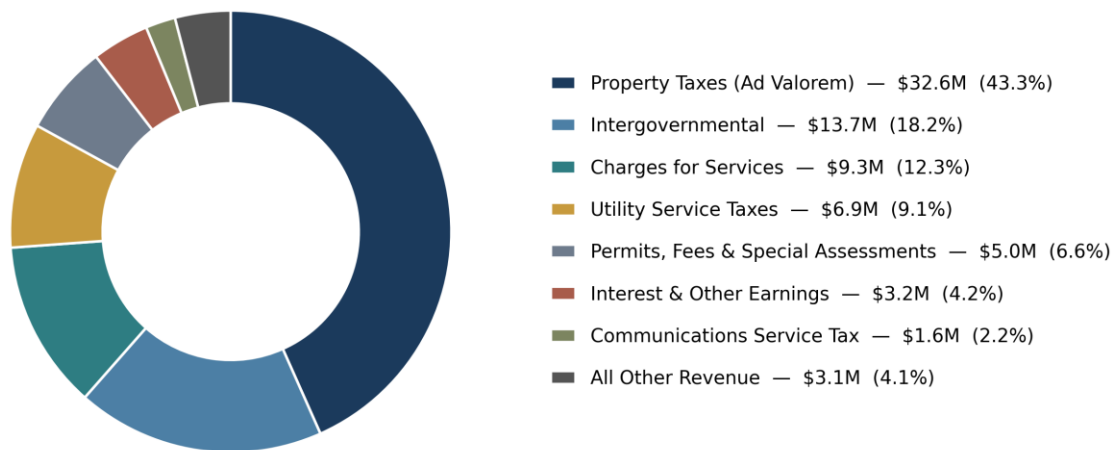
For FY 2027, General Fund appropriations total \$73.3 million, an increase of \$5.17 million, or 7.6%, over the FY 2026 budget of \$68.16 million. The budget also includes \$1.9 million set aside for reserves, bringing total budgeted General fund resources to \$75,244,071. This matches FY 2027 General Fund revenues, resulting in a balanced budget as required by Florida law.

The General Fund is the City's primary operating fund and the fund most residents have in mind when they ask "What does my tax bill pay for?" It supports police and fire rescue, parks and recreation, streets maintenance, and the City's day-to-day governmental operations.

Where the Money Comes From

General Fund Revenue by Source — FY 2026-27

Total: \$75.2 Million



Property taxes remain the largest revenue source of General Fund revenue, accounting for 43.3% of the FY 2027 budget. This reflects continued growth in the City's taxable property value rather than an increase to the City's tax rate. The millage rate remains unchanged from FY 2026.

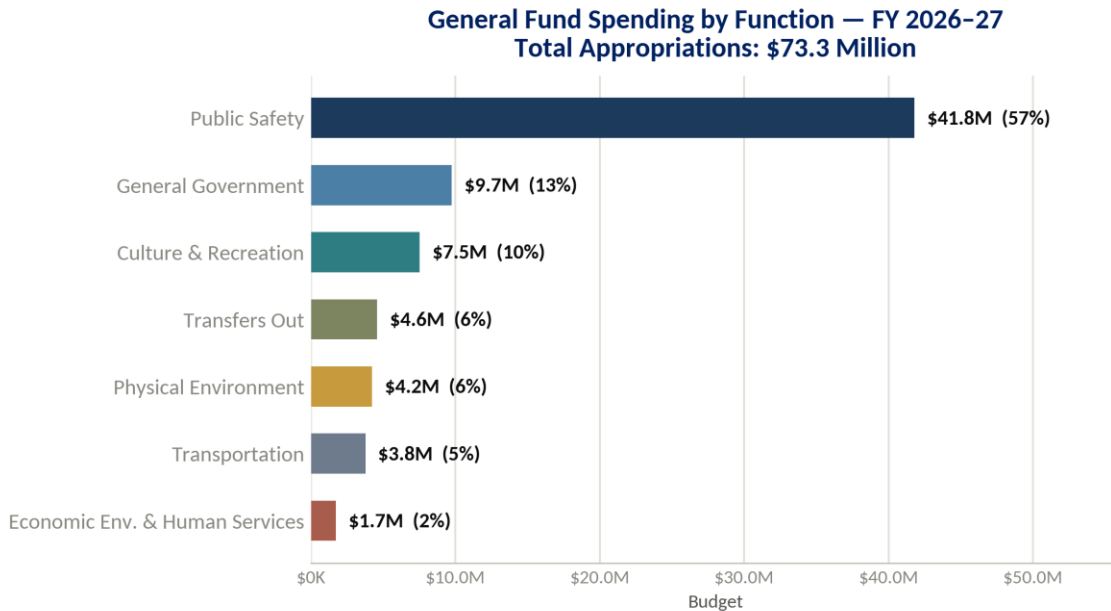
Intergovernmental revenue, including state-shared revenues from sales tax and fuel tax collections, is the second-largest source. Charges for services, which include fire inspection fees, recreation program fees, and administrative charges are the third largest source of General Fund revenues.

Revenue Source	FY 2027 Budget	Share
Property Taxes (Ad Valorem)	\$32,606,994	43.3%
Intergovernmental (state-shared revenue, sales tax)	\$13,668,485	18.2%
Charges for Services	\$9,285,917	12.3%
Utility Service Taxes	\$6,863,336	9.1%
Permits, Fees & Special Assessments	\$4,956,026	6.6%
Interest & Other Earnings	\$3,157,476	4.2%
Communications Service Tax	\$1,642,814	2.2%
All Other Revenue	\$3,063,023	4.1%

How the City Spends Its Money

Two useful ways to look at spending: by service area, which shows what departments and functions receive funding, and by cost category, which shows what the money pays for, such as salaries, supplies, contracts and equipment.

Spending by Service Area in the General Fund



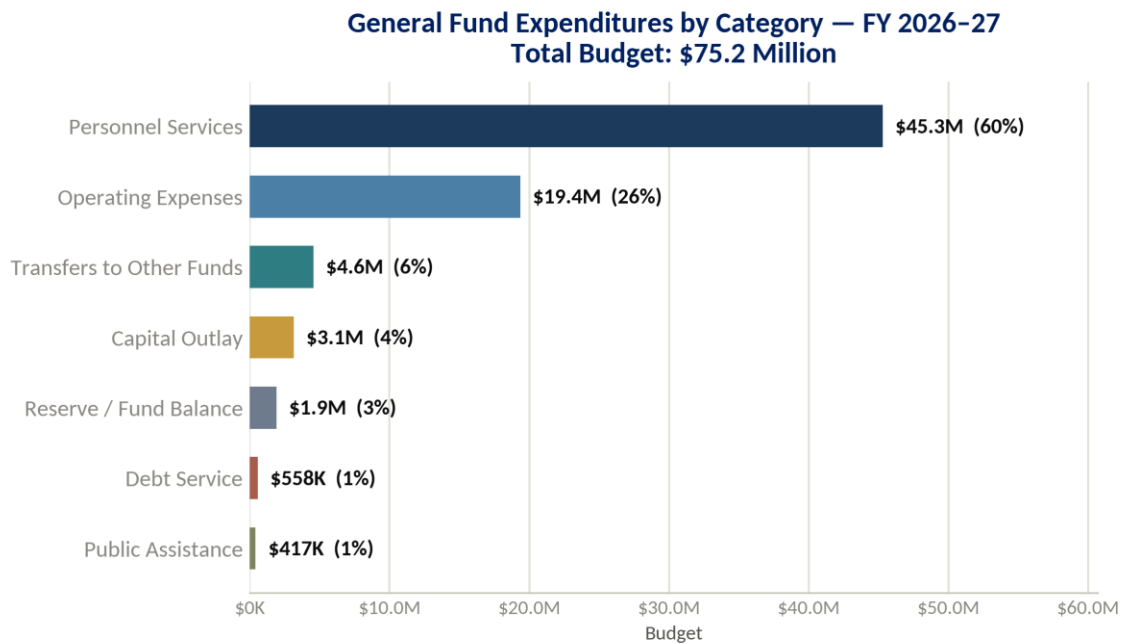
Public Safety: including police, fire rescue, and code enforcement accounts for **57% of General Fund appropriations**, making it the General Fund’s largest area of spending.

General Government: including finance, information technology, legal, human resources & risk management, the City Clerk, and executive administration accounts for approximately **13%** of General Fund spending.

Culture & Recreation: including parks, recreation programs, and the theatre, accounts for approximately **10%**.

These allocations reflect the City’s continued focus on maintaining the high level of services that residents expect while managing available resources responsibly.

Spending by Cost Category in the General Fund



Looking at the same budget by cost category provides another perspective. Personnel services account for 60.2% of every General Fund dollar, covering the salaries and benefits of the City's workforce. Operating expenses, including utilities, contract, supplies, insurance, and software, account for another 25.7%

What Changed From Last Year, and Why

Comparing with the FY 2026 adopted budget, General Fund revenues are projected to increase by approximately \$4,940,361. The major revenue drivers include:

DIFFERENCES BETWEEN FISCAL YEAR 2026-2027 REVENUE AND FISCAL YEAR 2025-2026 ADOPTED REVENUE			
Explanation of Differences:			
The following outlines the basic differences in the General Fund between the FY2026-2027 revenues and the FY 2025-2026 revenues with a brief explanation of the differences.			
1	Ad Valorem Taxes	\$2,329,774	Increase in tax revenue due to an increase in assessed property values.
2	Utility Taxes	308,268	Increase in revenue primarily due to increases in water and electricity utility service taxes.
3	Franchise Fees	22,698	Increase in revenue primarily due to increased in electricity charges.
4	Public Safety - Police	1,803,148	Increase in revenue primarily due to increased camera citations and dispatch services.
5	Public Safety - Fire Rescue	96,149	Increase in EMS transport revenue for fire rescue department.
6	Culture-Recreation	1,337,001	Increase in revenue primarily due to increase in sponsorships and contributions
7	Permits Fees and Special Assessments	(1,530,720)	(Decrease) due to moving the Building Inspection services from the General Fund to it's own Special Revenue Fund
8	Other Miscellaneous Revenues	574,043	Other revenues stayed relatively flat year-over-year.
Total Revenue Difference		\$4,940,361	

On the spending side, appropriations increase by a similar amount, allowing the City to maintain a balanced budget while continuing to fund essential services. The major drivers include the below:

DIFFERENCES BETWEEN FISCAL YEAR 2026-2027 EXPENDITURES AND FISCAL YEAR 2025-2026 ADOPTED EXPENDITURES			
Explanation of Differences:			
The following outlines the basic differences in the General Fund between the FY2026-2027 revenues and the FY 2025-2026 expenditures with a brief explanation of the differences.			
1	Capital Improvements Program (CIP)	\$824,113	Increase in capital expenditures for continued investment in city buildings, infrastructure and public safety equipment.
2	Increase to operating contractual services and operating supplies	585,555	Increase to operating supplies and service contracts 3.5%
3	Add contractual services for Tucker Ranch Wellness Park (offset by add'l revenues)	1,100,000	The additional contractual services to maintain the new park are offset by the additional revenue in parks.
4	Cost of Living Adjustment (COLA)	283,896	Increase in salary costs for general employee 3% COLA.
5	COLA and Market Rate Adjustments for Public Safety	1,828,307	Police 3% COLA plus increase to Fire salaries to meet market rate to retain and recruit top staff in these critical specialty trained positions.
6	Net New Positions - public safety	1,836,112	Increase in expenditures for 17 new public safety positions in (13) Fire and (4) Police Services
7	Net New Positions - general government	225,858	1 new position in facilities and 1 new position in engineering (this position will be offset upon retirement/attrition)
8	Transfers for Debt service and CRA	181,545	Increase for debt services and CRA - legally obligated
9	Move Building Inspection from GF to Special Revenue fund	(1,530,720)	(Decrease) due to moving the Building Inspection services from the General Fund to it's own Special Revenue Fund
10	Budget Reductions - Personnel	(971,166)	Savings due to attrition in general fund personnel, combination of freezing vacancies and retirements.
11	SBITA / Lease Agreements	478,679	Increase to software and equipment leases.
12	Other operating increases	332,673	Other operating increase mainly due to software increases
Total Expenditure Difference		\$5,174,852	

The FY 2027 budget reflects a deliberate effort to continue investing in essential services while reducing the underlying cost of government where possible.

At first glance, the General Fund budget increases by \$5.17 million compared with FY 2026. However, that increase does not tell the full story. The FY 2027 budget absorbs significant cost pressures including public safety compensation, additional public safety positions, contractual increases, capital needs, and debt service while simultaneously implementing structural reductions and moving certain functions out of the General Fund.

Understanding the FY 2027 Budget

The FY 2027 proposed General Fund expenditure budget begins at:

FY 2027 Proposed General Fund Expenditures: \$73,336,976

The following increases are incorporated into the FY 2027 budget:

<u>Item</u>	<u>Increase</u>
Capital Improvements Program (CIP)	\$824,113
Increase to operating contractual services and operating supplies	\$585,555
Add contractual services for Tucker Ranch Wellness Park (offset by add'l revenues)	\$1,100,000
Cost of Living Adjustment (COLA)	\$283,896
COLA and Market Rate Adjustments for Public Safety	\$1,828,307
Net New Positions - public safety	\$1,836,112
Net New Positions - general government	\$225,858
Transfers for Debt service and CRA	\$181,545
SBITA / Lease Agreements	\$478,679
Other operating increases	<u>\$332,673</u>
Total Increases	\$7,676,738

When these increases are removed from the FY 2027 proposed budget, the underlying base budget is:

$$\text{\$73,336,976} - \text{\$7,676,738} = \text{\$65,660,238}$$

This underlying FY 2027 base is \$2.50 million, or 3.7%, below the FY 2026 adopted General Fund expenditure budget of \$68,162,125.

That reduction is not an error or an omission. It reflects two significant structural changes incorporated into the FY 2027 budget:

<u>Item</u>	<u>Decrease</u>
Move Building Inspection from GF to Special Revenue fund	(\$1,530,720)
Budget Reductions - Personnel	<u>(\$971,166)</u>
Total Decreases	(\$2,501,886)

These reductions are already reflected in the FY 2027 base budget. In other words, before accounting for the new investments and cost pressures included in FY 2027, the City reduced the underlying General Fund budget by approximately \$2.5 million compared with FY 2026.

This provides important context when evaluating the overall \$5.17 million increase in the FY 2027 General Fund budget. The City is not simply adding \$5.17 million to last year's budget. Rather, the FY 2027 budget absorbs approximately \$7.68 million in increases while also reducing or restructuring approximately \$2.50 million in existing General Fund costs.

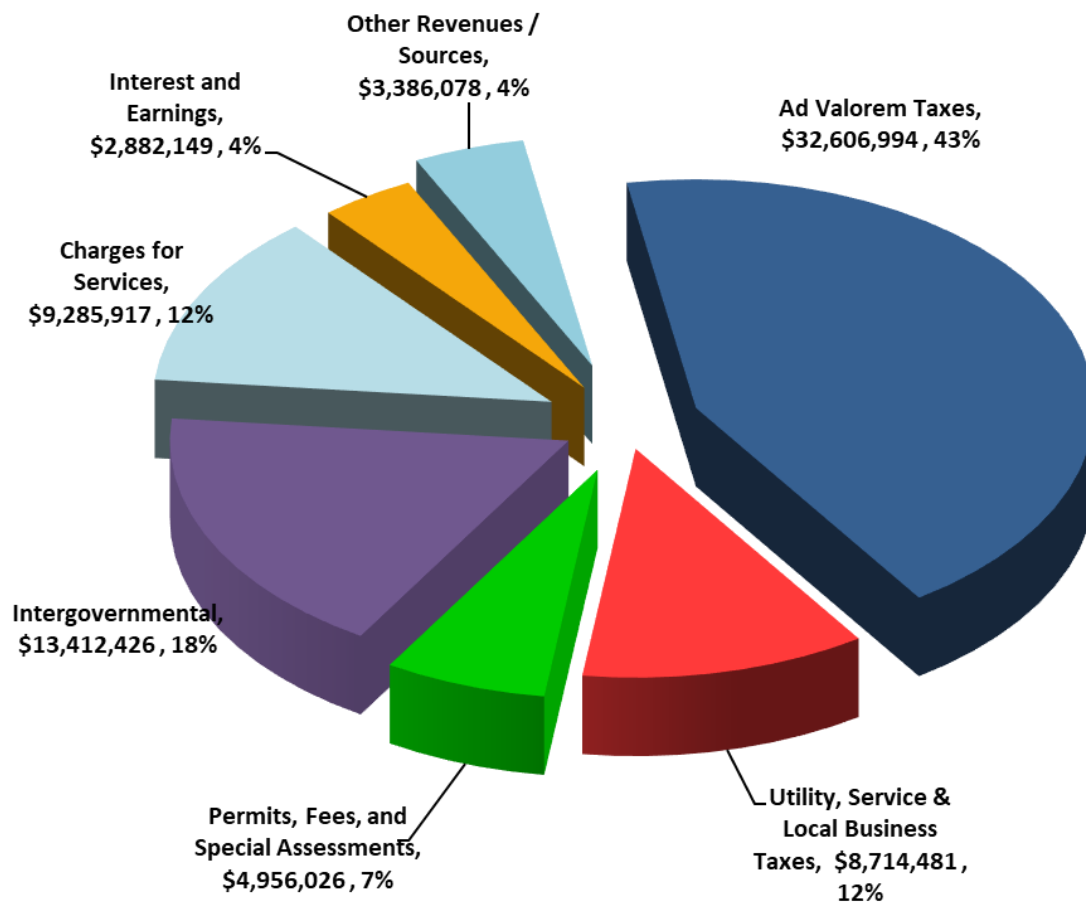
Investing in Services While Managing Costs

The FY 2027 budget reflects a balance between investment and discipline. The City is investing in public safety, employee compensation, capital improvements, and community amenities while also reducing the underlying General Fund cost structure through attrition, vacancy management, and the transfer of appropriate functions to other funding sources.

The result is a budget that continues to fund the services residents value most, addresses significant cost pressures, and maintains financial discipline all while keeping the City's millage rate unchanged.

- GENERAL FUND REVENUES -

GENERAL FUND REVENUES BY SOURCE



<u>Revenues</u>	<u>Dollars</u>	<u>Percent</u>
Ad Valorem Taxes	\$ 32,606,994	43.3%
Utility, Service & Local Business Taxes	\$ 8,714,481	11.6%
Permits, Fees, and Special Assessments	\$ 4,956,026	6.6%
Intergovernmental	\$ 13,412,426	17.8%
Charges for Services	\$ 9,285,917	12.3%
Interest and Earnings	\$ 2,882,149	3.8%
Other Revenues / Sources	\$ 3,386,078	4.5%
Total Revenues / Sources	\$ 75,244,071	100%

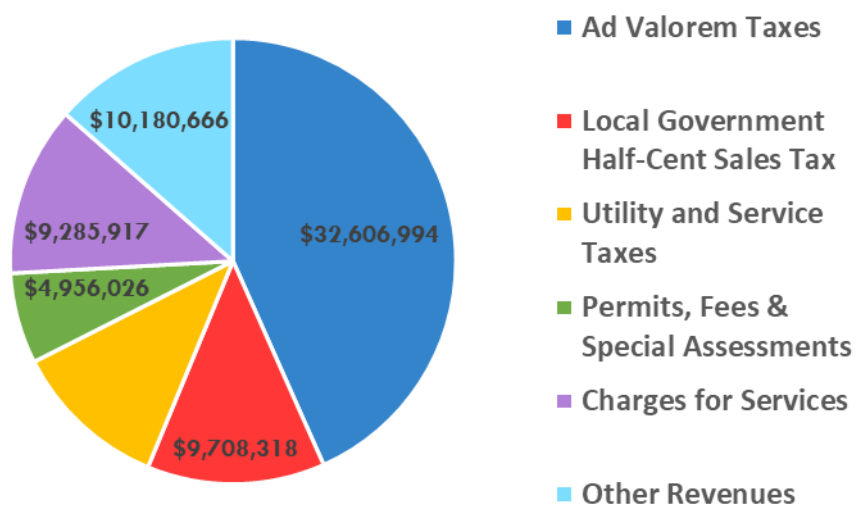
MAJOR REVENUE SOURCES OF GENERAL FUND

The City considers a revenue source to be a major revenue source if the budgeted amount represents at least 10% of the total of all budgeted governmental revenues.

The major revenue sources detailed on the following pages total more than 75% of the City's entire governmental fund revenues.

<u>Revenue Description</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>
Ad Valorem Taxes	\$21,428,816	\$24,130,266	\$26,335,220	\$30,277,220	\$32,606,994
Local Government Half-Cent Sales Tax	9,311,065	9,541,063	9,621,370	9,608,399	9,708,318
Utility and Service Taxes	7,596,117	7,929,617	8,904,024	8,197,879	8,506,150
Charges for Services	5,285,410	6,247,070	6,807,630	7,010,184	9,285,917
Permits, Fees & Special Assessments	6,583,563	6,156,621	8,586,969	6,543,880	4,956,026
Other Revenues	15,483,038	11,163,282	9,597,043	8,666,148	10,180,666

Major Revenue Sources – Governmental Funds - FY 2027 Budget



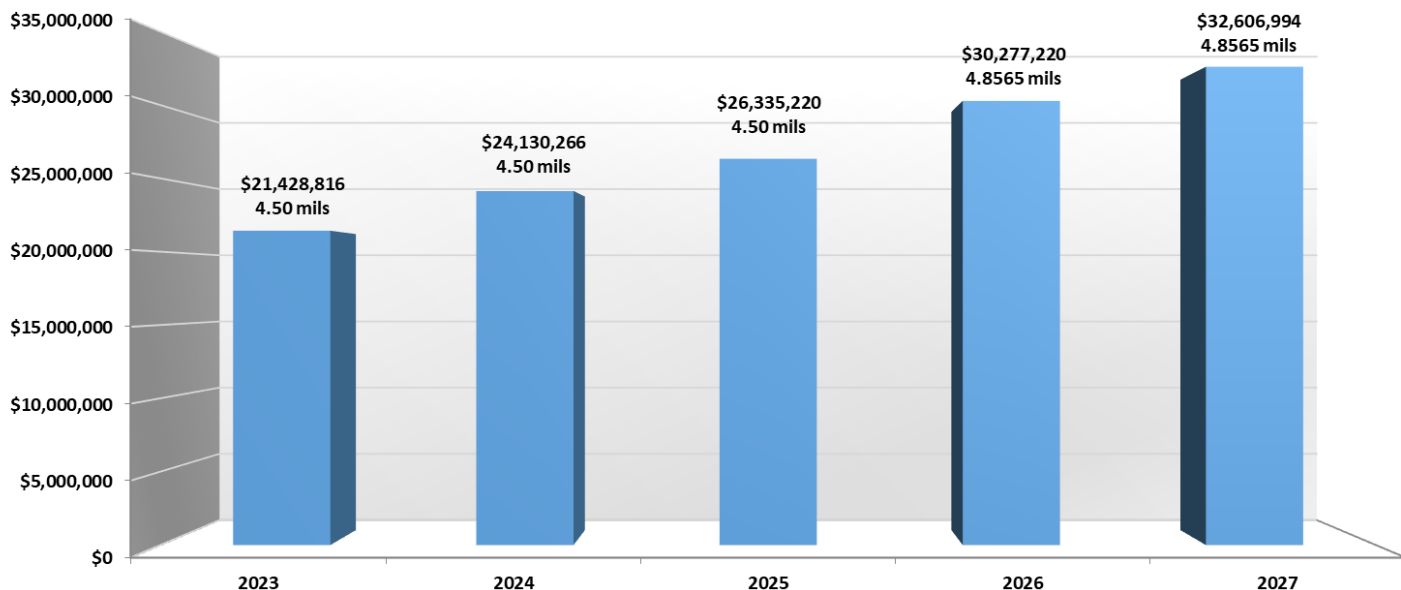
Ad Valorem Taxes

Ad Valorem taxes, commonly referred to as property taxes, represent a critical source of funding for the City, accounting for 43% of the total General Fund revenues projected for the upcoming fiscal year. These taxes are levied on the taxable value of real and personal property and serve as a primary means of distributing the cost of government services among residents and businesses. The term ad valorem means “according to value,” and taxable values are determined each year by the County Property Appraiser. The certified taxable value, calculated as assessed property value minus homestead and other exemptions, is provided to municipalities before July each year to guide budget planning and revenue forecasts.

The graph below illustrates both historic and FY2027 projected property tax revenues. For FY2027, the City recommends keeping the operating millage rate flat 4.8565 mills. The ad valorem revenues are expected to generate \$2.3 million in additional revenue compared to FY2026. The increase is attributed to the 7.7% growth in taxable values and from reassessments and new construction.

The recommendation to maintain the current millage rate is grounded in the need to ensure stable and sufficient revenues to meet recurring operating costs. These revenues directly support the City’s ability to maintain essential services such as public safety, roadway maintenance, and community amenities.

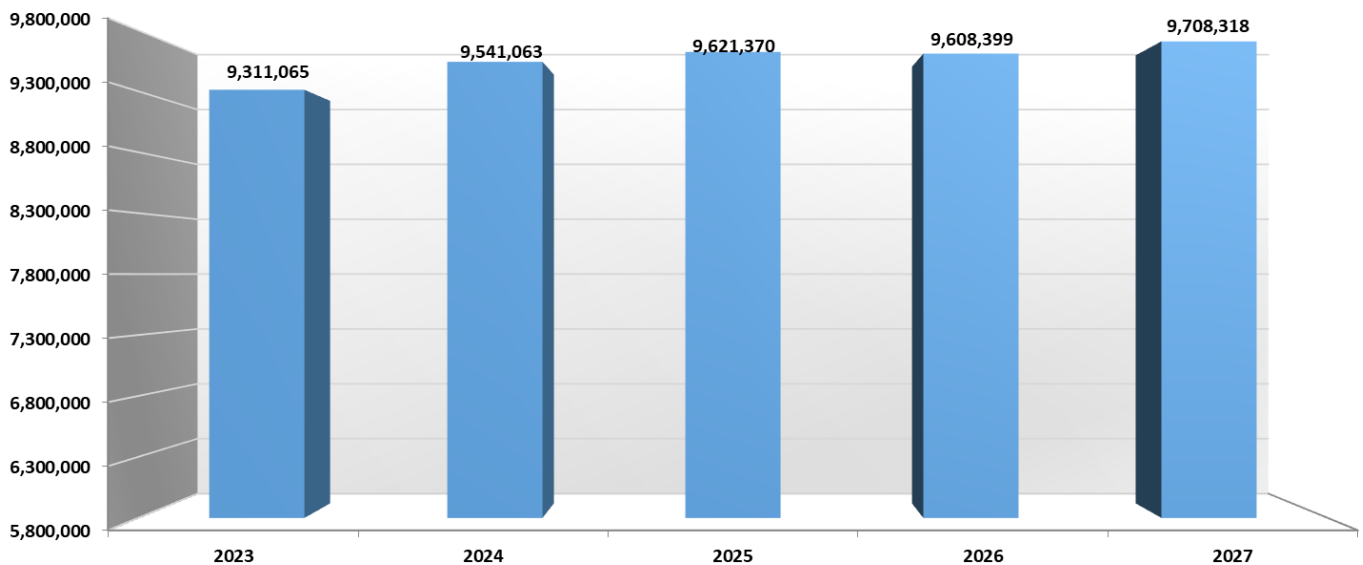
PROPERTY TAX REVENUES AND MILLAGE RATE



Local Government Half-Cent Sales Tax

The Local Government Half-Cent Sales Tax generates a large amount of revenue for municipalities. This revenue is intergovernmental in nature and is distributed by the State of Florida. A portion of the total sales tax collected by the State is set aside for distribution to local governments on a monthly basis. Florida Statutes provide, "There is created in the State Treasury the Local Government Half-Cent Sales Tax Clearing Trust Fund. Moneys in the fund are hereby appropriated to the Department of Revenue and shall be distributed monthly to participating units of local government....The proportion for each municipal government shall be computed by dividing the population of the municipality by the sum of the total county population plus two-thirds of the incorporated area population." F.S. 218.61/218.62.

LOCAL GOVERNMENT HALF-CENT TAX



Utility and Service Taxes

Utility taxes are levied by the City on the customers of various utilities such as electricity, water, and natural gas.

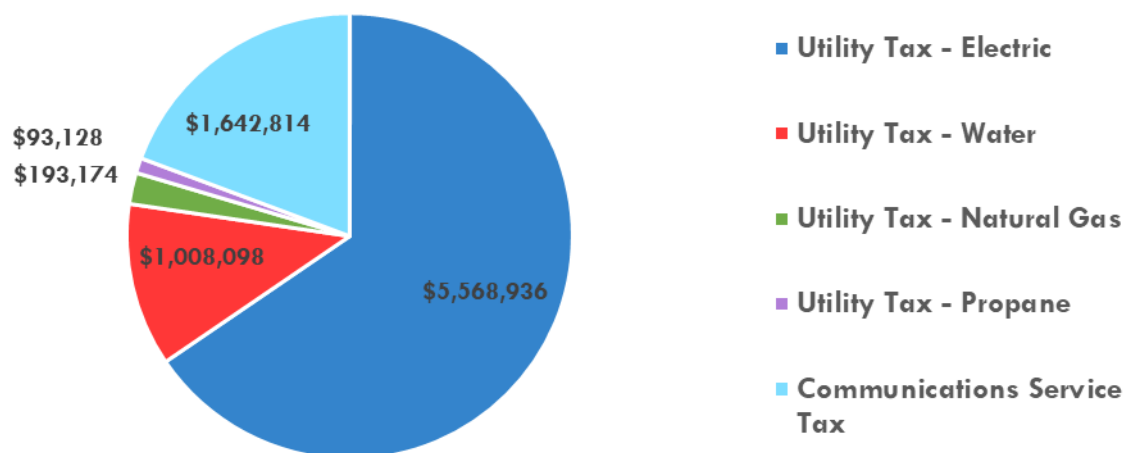
The Utility tax for electricity and natural gas is collected by the utility companies and submitted to the City on a monthly basis. The Utility tax for water is collected directly by the City via monthly invoices. The average tax rate is 10.0 percent of the sales price of such utility service.

Service tax on telecommunication and cable services, also called the Communication Services Tax, is collected by the State and later distributed to the City on a monthly basis.

As with the franchise fees, revenue derived from utility taxes is expected to increase with the growth of the City. The City budgets for the Communication Services Tax revenue based on an estimate provided by the State.

<u>Revenue Description</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>
Utility Tax - Electric	\$5,295,844	\$5,282,190	\$6,026,992	\$5,374,412	\$5,568,936
Utility Tax - Water	563,809	757,125	871,633	816,474	1,008,098
Utility Tax - Natural Gas	197,101	190,470	190,531	195,559	193,174
Utility Tax - Propane	88,872	86,096	92,576	96,394	93,128
Communications Service Tax	1,450,491	1,613,736	1,722,292	1,715,043	1,642,814

UTILITY AND SERVICE TAXES - FY 2027 BUDGET



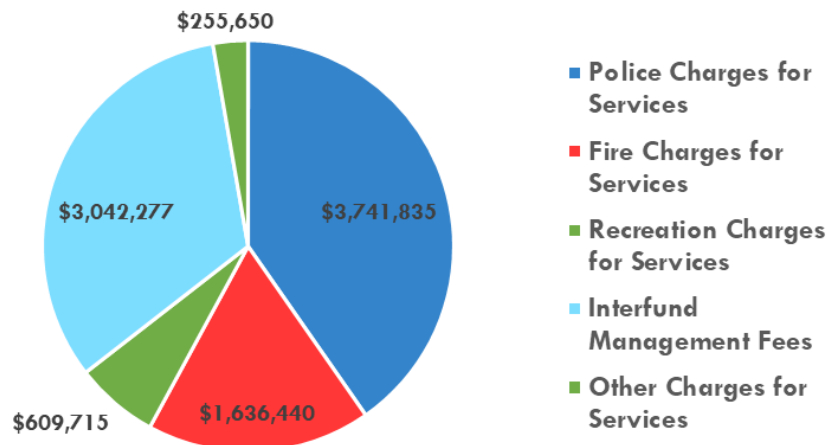
Charges for Services

Charges for Services represent revenues generated by the City for providing specific programs, services, permits, inspections, and other activities to residents, businesses, and other customers. These revenues are generally intended to offset all or a portion of the cost of delivering the related service, helping ensure that those who directly benefit from a service contribute toward its cost.

For the FY 2027 Budget, Charges for Services reflect anticipated activity and service levels across the General Fund, including revenues associated with police special detail and school resource liaison officers, EMS transport services, red light and school zone fees, recreational programs, facility use, and other City services. These revenues provide an important source of funding for the City's operations while supporting the continued delivery of services to the community.

<u>Revenue Description</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>
Police Charges for Services	\$1,578,269	\$1,654,971	\$2,014,703	\$1,894,312	\$3,741,835
Fire Charges for Services	1,512,706	1,521,746	1,592,183	1,796,350	1,636,440
Recreation Charges for Services	551,403	594,957	596,922	633,844	609,715
Interfund Management Fees	1,570,603	2,410,002	2,520,480	2,589,468	3,042,277
Other Charges for Services	72,429	65,394	83,342	96,210	255,650

Charges for Services - FY 2027 BUDGET



Permits, Fees and Special Assessments

This revenue source derives from fees applied directly to specific properties to recover costs associated with administrative services and special projects. This category includes building permits, franchise fees, impact fees, plan review fees, and special assessments.

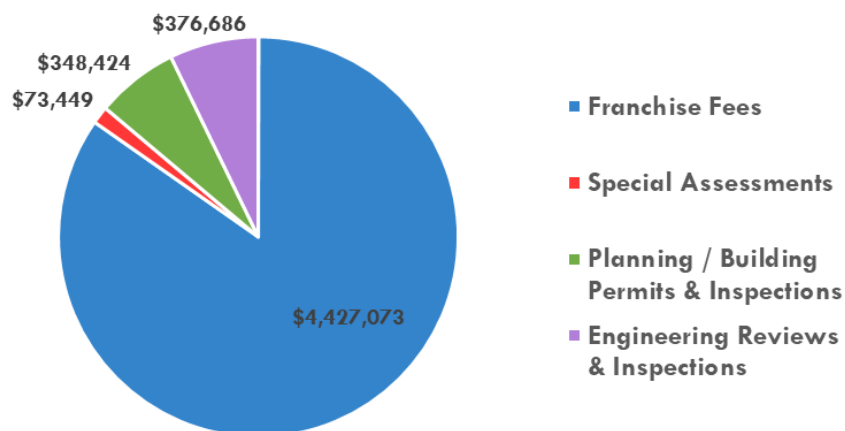
Permits and Fees are charged based on a fee schedule. The revenue estimated for permits and fees takes into consideration both the anticipated construction for the budgeted year and the amount collected in the prior year. The building permits were moved from the General Fund to a Special Revenue fund in FY2027 for greater reporting transparency.

Special Assessments are charges assessed against specific parcels for public projects directly associated with those parcels. The City budgets for special assessments based on the incoming revenue schedule for assessments applied.

The below graphs show the 5 year historical trend and budget for the permits, fees and special assessments.

<u>Revenue Description</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>
Franchise Fees	\$4,580,268	\$4,424,654	\$4,674,493	\$4,404,375	\$4,427,073
Special Assessments	73,576	73,516	73,451	73,449	73,449
Planning / Building Permits & Inspections	1,948,545	1,721,937	3,569,846	1,604,855	348,424
Engineering Reviews & Inspections	415,410	421,261	373,472	411,179	376,686

PERMITS, FEES & SPECIAL ASSESSMENTS - FY 2027 BUDGET



**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
EXECUTIVE DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0213-311.10-00	ADVALOREM TAXES	26,309,361	30,248,743	30,248,743	32,579,583
001-0213-311.90-00	PENALTIES AND INTEREST	25,859	28,477	28,477	27,411
	TOTAL AD VALOREM	26,335,220	30,277,220	30,277,220	32,606,994
001-0213-314.10-00	UTILITY TAX-ELECTRIC	6,026,992	5,374,412	5,374,412	5,568,936
001-0213-314.30-00	UTILITY TAX-WATER	871,633	816,474	816,474	1,008,098
001-0213-314.40-00	UTILITY TAX-GAS	190,531	195,559	195,559	193,174
001-0213-314.80-00	UTILITY TAX-PROPANE	92,576	96,394	96,394	93,128
	TOTAL UTILITY TAX	7,181,732	6,482,839	6,482,839	6,863,336
001-0213-315.20-00	COMMUNICATIONS SERVICE TAX	1,722,292	1,715,043	1,715,043	1,642,814
	TOTAL SERVICE TAX	1,722,292	1,715,043	1,715,043	1,642,814
001-0213-323.10-00	FRANCHISE FEES-ELECTRIC	4,515,014	4,244,133	4,244,133	4,265,484
001-0213-323.40-00	FRANCHISE FEES-GAS	159,479	160,242	160,242	161,589
001-0213-325.20-00	WESTSIDE TOWNHOMES	17,959	17,957	17,957	17,957
001-0213-325.30-00	LAKE COVE POINT	2,583	2,583	2,583	2,583
001-0213-325.40-00	BRANDY CREEK	14,507	14,507	14,507	14,507
001-0213-325.60-00	LAKEVIEW RESERVE	38,402	38,402	38,402	38,402
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	4,747,944	4,477,824	4,477,824	4,500,522
001-0213-331.10-00	FEDERAL GRANTS - GENERAL GOVERNMENT	445,613	76,560	76,560	-
001-0213-334.39-00	STATE GRANTS - GENERAL GOVERNMENT	59,345	-	-	-
001-0213-335.12-50	STATE REVENUE PROCEEDS	3,499,937	3,594,073	3,594,073	3,314,266
001-0213-335.14-00	MOBILE HOME LICENSES	43,258	43,598	43,598	42,822
001-0213-335.15-00	ALCOHOLIC BEVERAGE LICENSES	33,936	36,390	36,390	37,526
001-0213-335.18-00	LOCAL GOVT HALF-CENT SALES TAX	9,621,370	9,608,399	9,608,399	9,708,318
001-0213-338.20-00	COUNTY OCCUPATIONAL LICENSES	70,433	48,438	48,438	71,696
	TOTAL INTERGOVERNMENTAL	13,773,892	13,407,458	13,407,458	13,174,628
001-0213-341.30-01	LIEN SEARCH FEES	25,250	22,222	22,222	25,308
001-0213-341.90-01	INTERFUND MANAGEMENT FEES	1,023,665	917,064	917,064	1,055,397
001-0213-341.90-02	OCPS COLLECTION ALLOWANCE	7,747	13,504	13,504	6,724
	TOTAL CHARGES FOR SERVICES	1,056,662	952,790	952,790	1,087,429
001-0213-361.10-00	INTEREST	3,001,532	2,734,173	2,734,173	2,926,992
001-0213-361.13-00	INTEREST-ORANGE COUNTY TAX COLL	228,071	147,976	147,976	230,484
001-0213-361.20-00	INTEREST & OTHER EARN / DIVIDENDS	312,797	-	-	-
001-0213-361.30-00	NET INCR(DECR) IN FAIR VAL OF INVST	(180,742)	-	-	-
001-0213-361.40-00	GAIN/LOSS ON SALE OF INVESTMENTS	243,697	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	3,605,355	2,882,149	2,882,149	3,157,476
001-0213-362.11-00	BUILDING LEASES	78,775	89,050	89,050	85,077
001-0213-364.00-00	DISPOSITION OF FIXED ASSETS	96,054	-	-	-
001-0213-369.90-00	OTHER MISCELLANEOUS REVENUES	55,691	45,756	45,756	60,146
001-0213-383.10-00	FINANCIAL AGREEMENTS	833,750	-	-	-
001-0213-399.99-99	USE OF FUND BALANCE	-	-	46,102,152	-
	TOTAL MISCELLANEOUS REVENUES	1,064,270	134,806	46,236,958	145,223
001-0215-366.00-00	FARMERS MARKET VENDOR FEE	-	-	-	23,400
	TOTAL OTHER SOURCES	-	-	-	23,400
TOTAL EXECUTIVE DEPARTMENT		59,487,367	60,330,129	106,432,281	63,201,822

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
FISCAL MANAGEMENT DEPARTMENT**

	<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
<u>UTILITY BILLING DIVISION</u>				
001-0223-341.90-01 INTERFUND MANAGEMENT FEES	663,912	635,833	635,833	670,776
TOTAL CHARGES FOR SERVICES	663,912	635,833	635,833	670,776
 TOTAL FINANCE DEPARTMENT	 663,912	 635,833	 635,833	 670,776

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
COMMUNITY DEVELOPMENT DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>PLANNING DIVISION</u>					
001-0315-329.02-00	PLAN REVIEW FEES	64,503	28,900	28,900	70,308
001-0315-329.05-00	PLAT REVIEW FEES	1,570	5,103	5,103	3,510
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	66,073	34,003	34,003	73,818
001-0315-369.90-00	OTHER MISCELLANEOUS REVENUES	53,802	45,975	45,975	66,275
	TOTAL PLANNING DIVISION	119,875	79,978	79,978	140,093
<u>BUSINESS TAX</u>					
001-0331-316.00-00	LOCAL BUSINESS TAX	191,129	272,658	272,658	208,331
	TOTAL BUSINESS TAX DIVISION	191,129	272,658	272,658	208,331
	TOTAL COMMUNITY DEVELOPMENT DEPT	311,004	352,636	352,636	348,424
<u>BUILDING INSPECTION DIVISION *</u>					
001-0324-322.02-00	BUILDING PERMITS	2,223,209	1,096,007	1,096,007	-
001-0324-329.02-00	PLAN REVIEW FEES	384,117	15,939	15,939	-
001-0324-329.07-00	REINSPECTION FEE	8,570	22,190	22,190	-
001-0324-329.08-00	DRIVEWAY INSPECTIONS	2,160	765	765	-
001-0324-329.10-00	ADMINISTRATIVE SERVICE FEES	7,285	17,432	17,432	-
001-0324-342.20-02	FIRE PROTECTION SERVICES	824,630	372,544	372,544	-
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	3,449,971	1,524,877	1,524,877	-
001-0324-369.90-00	OTHER MISCELLANEOUS REVENUES	14,136	5,843	5,843	-
	TOTAL MISCELLANEOUS REVENUES	14,136	5,843	5,843	-
001-0324-399.99-99	USE OF BUILDING CODE RESERVES	-	486,912	486,912	-
	TOTAL OTHER SOURCES	-	486,912	486,912	-
	TOTAL BUILDING INSPECTION DIVISION	3,464,107	2,017,632	2,017,632	-

* Building Inspection has been moved from the General Fund to a separate Special Revenue Fund in FY2027

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
ADMINISTRATIVE SERVICES DEPARTMENT**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>INFORMATION TECHNOLOGY DIVISION</u>				
001-0225-341.90-01 INTERFUND MANAGEMENT FEES	130,061	202,293	202,293	609,776
TOTAL CHARGES FOR SERVICES	130,061	202,293	202,293	609,776
TOTAL INFORMATION TECHNOLOGY DIVISION	130,061	202,293	202,293	609,776
<u>FACILITIES MANAGEMENT DIVISION</u>				
001-0746-331.39-00 PHYSICAL ENVIRONMENT	4,981	-	-	-
001-0746-334.39-00 OTHER PHYSICAL ENVIRONMENT	277	-	-	-
001-0746-341.90-01 INTERFUND MANAGEMENT FEES	160,596	344,724	344,724	136,976
TOTAL CHARGES FOR SERVICE	165,854	344,724	344,724	136,976
TOTAL FACILITIES MANAGEMENT DIVISION	165,854	344,724	344,724	136,976
<u>FLEET MANAGEMENT DIVISION</u>				
001-0747-341.90-01 INTERFUND MANAGEMENT FEES	457,296	402,318	402,318	485,810
TOTAL CHARGES FOR SERVICE	457,296	402,318	402,318	485,810
TOTAL FLEET MANAGEMENT DIVISION	457,296	402,318	402,318	485,810
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	753,211	949,335	949,335	1,232,562

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
POLICE DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0521-338.30-00	911 PSAP REIMBURSEMENT	143,454	143,455	143,455	152,061
	TOTAL INTERGOVERNMENTAL REVENUE	143,454	143,455	143,455	152,061
001-0521-342.10-01	SPECIAL DETAIL	531,437	397,664	397,664	595,043
001-0521-342.10-03	LIAISON OFFICER	659,993	657,000	657,000	675,000
001-0521-342.10-04	ACCIDENT REPORTS	7,173	8,064	8,064	14,177
001-0521-342.10-05	CITATION CAMERAS	-	-	-	1,575,000
	TOTAL CHARGES FOR SERVICES	1,198,603	1,062,728	1,062,728	2,859,220
001-0521-351.50-01	COURT FINES	127,529	139,480	139,480	115,345
001-0521-351.50-02	POLICE TRAINING & EDUCATION FEES	20,906	23,500	23,500	21,648
001-0521-354.20-00	CODE VIOLATIONS	3,598	5,150	5,150	6,332
	TOTAL FINES AND FORFEITS	152,033	168,130	168,130	143,325
001-0521-364-00-00	DISPOSITION/FIXED ASSETS	5,790	42,359	42,359	-
001-0521-369.90-00	OTHER MISCELLANEOUS REVENUES	31,727	18,886	18,886	18,968
	TOTAL MISCELLANEOUS REVENUES	37,517	61,245	61,245	18,968
001-0528-354.20-00	CODE ENFORCEMENT CODE VIOLATION	32,538	20,390	20,390	34,490
001-0530-342.10-06	DISPATCH SERVICES	816,100	831,584	831,584	882,615
	TOTAL NONSWORN COMMUNICATIONS	848,638	851,974	851,974	917,105
TOTAL POLICE DEPARTMENT		2,380,245	2,287,532	2,287,532	4,090,680

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
FIRE DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0622-331.20-00	FEDERAL GRANT	4,630	-	-	250,000
001-0622-334.20-00	STATE GRANT - EQUIPMENT	8,941	-	-	6,059
001-0622-335.21-00	FIREFIGHTER SUPPLEMENTAL COMP	31,350	31,350	31,350	31,350
	TOTAL INTERGOVERNMENTAL REVENUE	44,921	31,350	31,350	287,409
001-0622-342.60-02	EMS TRANSPORT	1,592,183	1,546,350	1,546,350	1,636,440
001-0622-342.60-02	EMS TRANSPORT PEMT and MCO	-	250,000	250,000	-
	TOTAL CHARGES FOR SERVICES	1,592,183	1,796,350	1,796,350	1,636,440
001-0622-366.00-00	DISPOSITION/FIXED ASSETS	1,802	-	-	-
001-0622-366.00-00	CONTRIBUTIONS	2,500	2,500	2,500	2,500
	TOTAL MISCELLANEOUS REVENUES	4,302	2,500	2,500	2,500
TOTAL FIRE DEPARTMENT		1,641,406	1,830,200	1,830,200	1,926,349

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
PUBLIC SERVICES DEPARTMENT**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
001-0701-341.90-01 INTERFUND MANAGEMENT FEES	46,695	51,510	51,510	51,510
TOTAL ADMINISTRATION DIVISION	46,695	51,510	51,510	51,510
<u>CEMETERY DIVISION</u>				
001-0739-343.80-01 SERVICE FEES	43,900	49,160	49,160	77,400
001-0739-343.80-02 CEMETERY FOUNDATION CHARGES	4,025	2,995	2,995	4,250
001-0739-343.80-03 COLUMBARIUMS	10,800	900	900	18,000
001-0739-343.80-05 CEMETERY LOTS	29,875	43,155	43,155	156,000
TOTAL CHARGES FOR SERVICE	88,600	96,210	96,210	255,650
001-0739-361.90-00 LEASE RENTAL INTEREST	3,465	-	-	3,673
001-0739-362.00-00 RENTAL INCOME	91,786	73,626	73,626	97,293
TOTAL MISCELLANEOUS REVENUES	95,251	73,626	73,626	100,966
TOTAL CEMETERY DIVISION	183,851	169,836	169,836	356,616
<u>STREETS DIVISION</u>				
001-0741-331.49-00 FEDERAL GRANT / TRANSPORTATION	4,981	-	-	-
001-0741-334.49-00 STATE GRANT / TRANSPORTATION	277	-	-	-
001-0741-335.45-00 STATE SHARED REV / TRANSPORTATION	53,393	41,145	41,145	54,387
TOTAL INTERGOVERNMENTAL REVENUE	58,651	41,145	41,145	54,387
001-0741-369.90-00 OTHER MISCELLANEOUS REVENUES	85,675	73,625	73,625	53,226
TOTAL MISCELLANEOUS REVENUES	85,675	73,625	73,625	53,226
TOTAL STREETS DIVISION	144,326	114,770	114,770	107,613

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
PUBLIC SERVICES DEPARTMENT**

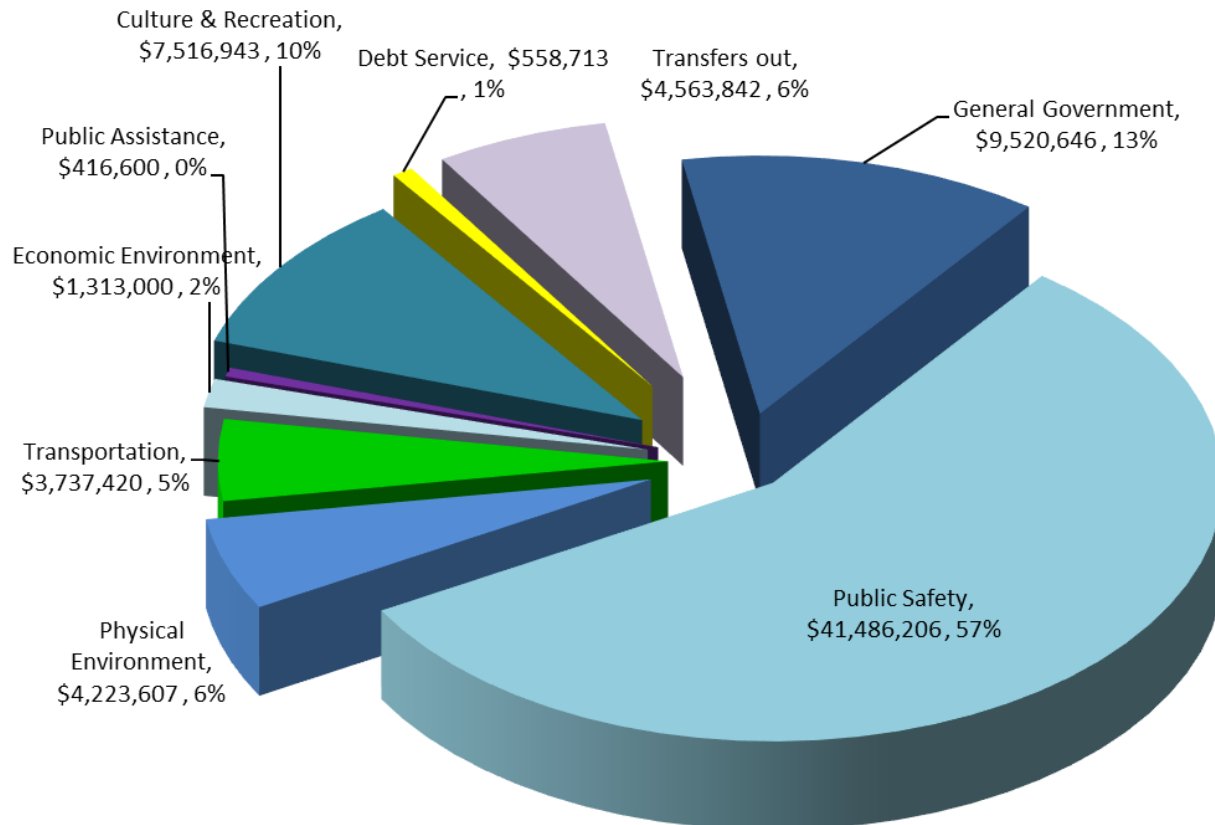
		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-1016-329.03-00	ENGINEER INSPECTION FEES	332,736	364,015	364,015	325,206
001-1016-329.04-00	REVIEW FEES	40,736	47,164	47,164	51,480
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	373,472	411,179	411,179	376,686
TOTAL ENGINEERING DIVISION		373,472	411,179	411,179	376,686

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND REVENUES
PARKS AND RECREATION DEPARTMENT**

	<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
<u>PARKS DIVISION</u>				
001-0775-366.00-00 CONTRIBUTIONS	500,000	600,000	600,000	600,000
001-0775-369.90-00 MISC REVENUES / SPONSORSHIPS	-	-	-	1,100,000
TOTAL MISCELLANEOUS REVENUES	500,000	600,000	600,000	1,700,000
TOTAL PARKS DIVISION	500,000	600,000	600,000	1,700,000
<u>RECREATION DIVISION</u>				
001-0872-347.21-01 DAY CAMP	234,056	248,545	248,545	236,564
001-0872-347.21-02 FIELD RENTAL	6,105	8,850	8,850	5,948
001-0872-347.21-03 POOL	4,165	3,800	3,800	3,115
001-0872-347.21-04 OTHER AQUATIC	15,468	12,535	12,535	15,622
001-0872-347.21-05 SWIMMING LESSONS	30,979	32,328	32,328	34,621
001-0872-347.21-06 SOFTBALL LEAGUE	60,902	61,202	61,202	56,540
001-0872-347.21-07 OTHER PROGRAMS	83,311	101,227	101,227	79,398
001-0872-347.21-08 SPECIAL PROGRAMS	-	-	-	9,700
001-0872-347.21-10 TENNIS	23,074	18,425	18,425	29,980
001-0872-347.21-11 SENIOR TRIPS	18,957	19,778	19,778	17,187
001-0872-347.21-12 OTHER SENIOR PROGRAMS	410	390	390	540
001-0872-347.21-14 SOCCER PROGRAM	119,495	126,764	126,764	120,500
TOTAL CHARGES FOR SERVICES	596,922	633,844	633,844	609,715
001-0872-362.19-00 OTHER MISCELLANEOUS REVENUES	-	-	-	950
001-0872-364.00-00 MISCELLANEOUS REVENUES / DISPOS	-	1,400	1,400	-
001-0872-366.01-00 CONTRIBUTIONS AND DONATIONS	3,005	10,000	10,000	-
001-0872-369.90-00 OTHER MISCELLANEOUS REVENUES	3,160	2,700	2,700	3,350
TOTAL MISCELLANEOUS REVENUES	6,165	14,100	14,100	4,300
TOTAL RECREATION DIVISION	603,087	647,944	647,944	614,015
<u>SPECIAL EVENTS DIVISION</u>				
001-0874-329.50-00 PERMITS/FEES/SPEC ASSESSMENTS	5,000	5,000	5,000	5,000
001-0874-362.00-00 RENTAL INCOME	14,575	8,500	8,500	15,450
001-0874-366.01-00 CONTRIBUTIONS AND DONATIONS	-	-	-	100,000
001-0874-369.90-00 OTHER MISCELLANEOUS REVENUES	87,335	71,000	71,000	92,575
TOTAL RENTS AND ROYALTIES	106,910	84,500	84,500	213,025
TOTAL SPECIAL EVENTS DIVISION	106,910	84,500	84,500	213,025
<u>GARDEN THEATRE DIVISION</u>				
001-0875-362.00-00 RENTAL INCOME	-	-	-	50,400
001-0875-369.90-00 OTHER MISCELLANEOUS REVENUES	-	-	-	101,338
TOTAL RENTS AND ROYALTIES	-	-	-	151,738
TOTAL THEATRE DIVISION	-	-	-	151,738
<u>NEWTON PARK FACILITIES DIVISION</u>				
001-3658-362.01-00 MISCELLANEOUS RENTALS	11,444	13,300	13,300	12,131
001-3658-362.02-00 AUDITORIUM FACILITIES RENTALS	145,785	163,628	163,628	154,532
001-3658-362.03-00 JESSIE BROCK RENTALS	17,312	19,322	19,322	18,351
001-3658-362.04-00 PAVILLION RENTALS	4,829	7,203	7,203	5,119
001-3658-369.90-00 OTHER MISCELLANEOUS REVENUES	11,438	8,136	8,136	12,124
TOTAL MISCELLANEOUS REVENUES	190,808	211,589	211,589	202,256
TOTAL NEWTON PARK FACILITIES DIVISION	190,808	211,589	211,589	202,256
TOTAL PARKS AND RECREATION DEPARTMENT	1,400,805	1,544,033	1,544,033	2,881,034
TOTAL GENERAL FUND REVENUES	67,386,294	68,676,993	114,779,145	75,244,072

- GENERAL FUND EXPENDITURES -

GENERAL FUND EXPENDITURES BY SOURCE



<u>Expenditures</u>	<u>Dollars</u>	<u>Percent</u>
General Government	\$ 9,520,646	13%
Public Safety	\$41,486,206	57%
Physical Environment	\$ 4,223,607	6%
Transportation	\$ 3,737,420	5%
Economic Environment	\$ 1,313,000	2%
Public Assistance	\$ 416,600	1%
Culture & Recreation	\$ 7,516,943	10%
Debt Service	\$ 558,713	1%
Transfers out	\$ 4,563,842	6%
	<u>\$73,336,977</u>	<u>100%</u>

- GENERAL GOVERNMENT -

Legislative

City Clerk

Legal

Executive

Fiscal Management

Utility Billing

Information Technology

Human Resources

Comprehensive Planning

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
LEGISLATIVE DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0111-511.11-00	OTHER SALARIES AND WAGES	40,800	40,800	40,800	40,800
001-0111-511.21-00	FICA TAXES	2,471	3,121	3,121	2,471
001-0111-511.23-00	EMPLOYEE GROUP INSURANCE	27,716	28,954	28,954	33,301
001-0111-511.24-00	WORKERS' COMPENSATION	86	126	126	86
	TOTAL PERSONAL SERVICES	71,073	73,001	73,001	76,658
001-0111-511.34-03	CODE OF ORDINANCES	4,091	10,700	10,700	14,000
001-0111-511.40-00	TRAVEL AND PER DIEM	-	3,000	3,000	4,000
001-0111-511.41-02	TELEPHONE	1,832	1,600	1,600	3,600
001-0111-511.41-04	INTERNET	2,777	3,500	3,500	3,600
001-0111-511.46-05	SOFTWARE	6,700	6,700	6,700	10,000
001-0111-511.47-01	MISC PRINTING AND BINDING	-	300	300	300
001-0111-511.48-01	ADVERTISEMENT-LEGAL OTHER	521	1,000	1,000	2,000
001-0111-511.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	1,250	1,250	2,000
001-0111-511.49-02	INTERFUND MANAGEMENT FEES	-	-	-	-
001-0111-511.49-03	ELECTION FEES	-	12,000	12,000	35,000
001-0111-511.51-00	OFFICE SUPPLIES	418	1,000	1,000	1,200
001-0111-511.52-01	MISC. OPERATING SUPPLIES	-	1,250	1,250	1,500
001-0111-511.52-04	UNIFORMS AND ACCESSORIES	269	2,500	2,500	2,700
001-0111-511.54-01	DUES AND SUBSCRIPTIONS	13,522	16,450	16,450	18,000
001-0111-511.54-02	SEMINARS AND COURSES	650	1,500	1,500	3,500
	TOTAL OPERATING EXPENDITURES	30,780	62,750	62,750	101,400
001-0111-511.82-00	AIDS TO PRIVATE ORGANIZATIONS	-	1,000	1,000	1,000
001-0111-564.83-00	OTHER GRANTS AND AIDS	101,185	137,077	137,077	165,600
	TOTAL GRANTS AND AIDS	101,185	138,077	138,077	166,600
TOTAL LEGISLATIVE DEPARTMENT		203,038	273,828	273,828	344,658



WINTER GARDEN

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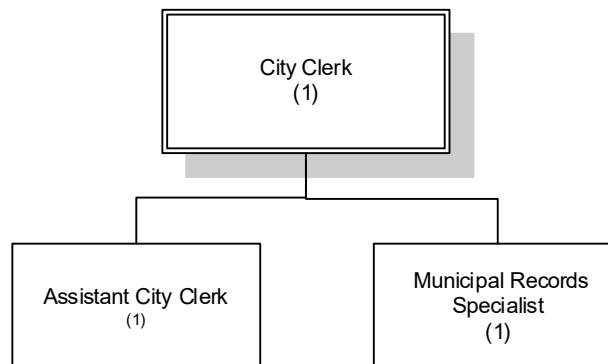
CITY CLERK'S DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Serve the public by striving for excellence in ensuring integrity of the legislative process, municipal elections, administrative support, and accuracy of information and preservation of official public documents.	CORE FUNCTIONS: • Management of Legislative Proceedings • Records Custodian, Management and Training • Oath Administration and Ceremonial Duties • Supervisor of Municipal Elections • Coordinator of Lien Searches and Records Requests
CHALLENGES: • Managing increasing public records while maintaining timely responses • Delays in departmental responses impacting overall turnaround time • Ensure staff complies with records management policies • Keeping up with legislative and administrative law updates that impact operations	BUSINESS ASSUMPTIONS: • Ongoing monitoring of records and processes is needed to maintain efficiency • Improving communication and coordination with departments is key to timely records responses • Records must be properly preserved in accordance with retention requirements • Technology solutions may be explored to improve efficiency of records request processing

Organizational Structure

FTE: 3



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide Transparent and Accountable Government

Department Goal

Improve access, retention, and integrity of City records

Objectives

- Ongoing training for existing employees to ensure responsible, accurate and complete records management practices throughout the City.
- Document lien search processes to identify improvements in response time and support City staff in reporting to improve percentage of liens collected.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATOR			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	87.4%	≥ 80% ↑
OPERATIONAL INDICATOR			
Average Days Taken to Complete Lien Search **	5	6	≤ 7 ↓
% Records Requests Timely Completed **	100%	75%	100% ↑
Average days to Complete Records Request **	2	3	≤ 3 ↓

* Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

** FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

A value denoted by "N/A" indicates a measurement was not assessed or will not be assessed

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
CITY CLERK DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0218-512.12-00	REGULAR SALARIES AND WAGES	285,535	357,843	357,843	280,296
001-0218-512.14-00	OVERTIME	2,823	5,000	5,000	5,000
001-0218-512.21-00	FICA TAXES	21,967	27,757	27,757	21,825
001-0218-512.22-00	RETIREMENT CONTRIBUTIONS	61,825	60,687	60,687	56,175
001-0218-512.23-00	LIFE AND HEALTH INSURANCE	30,036	34,198	34,198	36,043
001-0218-512.24-00	WORKERS' COMPENSATION	421	1,516	1,516	484
001-0218-512.26-00	OTHER POSTEMPLOYMENT BENEFITS	25	-	-	-
	TOTAL PERSONAL SERVICES	402,632	487,001	487,001	399,823
001-0218-512.40-00	TRAVEL AND PER DIEM	1,962	1,350	1,350	2,700
001-0218-512.41-02	TELEPHONE SERVICES	967	475	475	1,800
001-0218-512.41-05	POSTAGE	142	400	400	450
001-0218-512.43-00	UTILITY SERVICES	13,205	13,000	13,000	13,000
001-0218-512.44-00	RENTALS AND LEASES	1,769	2,700	2,700	2,700
001-0218-512.45-00	GENERAL INSURANCE	12,296	18,827	18,827	18,000
001-0218-512.46-05	REPAIR AND MAINT SVCS-SOFTWARE	205	300	300	350
001-0218-512.46-10	REPAIR AND MAINT SVCS-BUILDING	1,277	3,352	3,352	3,500
001-0218-512.47-01	MISC PRINTING AND BINDING	63	200	200	250
001-0218-512.47-02	RECORDS MANAGEMENT	-	500	500	550
001-0218-512.48-01	ADVERTISEMENTS	-	250	250	500
001-0218-512.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	200	200	200
001-0218-512.49-02	INTERFUND MANAGEMENT FEES	-	-	-	-
001-0218-512.49-05	LICENSES, TAXES, AND CERTIFICATIONS	50	500	500	500
001-0218-512.51-00	OFFICE SUPPLIES	245	1,250	1,250	2,500
001-0218-512.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,562	1,700	1,700	1,700
001-0218-512.52-04	UNIFORMS AND ACCESSORIES	600	600	600	600
001-0218-512.54-01	DUES AND SUBSCRIPTIONS	935	1,000	1,000	2,500
001-0218-512.54-02	SEMINARS AND COURSES	1,727	3,500	3,500	4,500
001-0218-512.54-03	EDUCATION ASSISTANCE	-	1,000	1,000	3,000
	TOTAL OPERATING EXPENDITURES	38,005	51,105	51,105	59,300
001-0218-512.71-00	PRINCIPAL	746	2,203	2,203	791
001-0218-512.72-00	INTEREST	4	48	48	4
	TOTAL DEBT SERVICE	750	2,251	2,251	795
TOTAL CITY CLERK DEPARTMENT		441,387	540,357	540,357	459,918

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
LEGAL DEPARTMENT**

	<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
001-0914-514.31-00 LEGAL SERVICES REIMBURSEMENT	(23,678)	(31,894)	(31,894)	(25,099)
001-0914-514.31-02 LEGAL SERVICES	486,863	590,921	590,921	516,075
TOTAL LEGAL DEPARTMENT	463,185	559,027	559,027	490,976



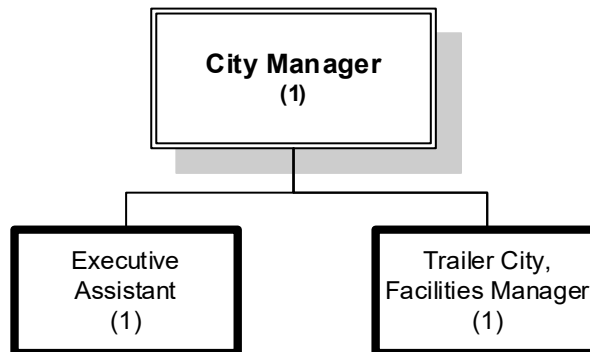
EXECUTIVE DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: To lead, direct and coordinate all City functions and departments ensuring proper resource and alignment between operating activities and the strategic priorities valued by our residents, City Commissioners and other stakeholders.	CORE FUNCTIONS: • Lead, direct and oversee all City department functions and operating activities • Resident/Business engagement and relations • External government (state and local) affairs • Administer and oversee budget and fiscal management • Policy, ordinance and resolution development • Community planning and business development
CHALLENGES: • Legislation changes at federal, state and local levels, including uncertainty surrounding property taxes • Recessionary concerns and slowing economy • Inflationary environment and ongoing supply chain issues, including uncertainty of tariffs • General apathy towards local government • Ensuring the City's efforts at communication are targeted and meaningful using the right medium and the right message at the right stakeholders in the right way • Public's reluctance to participate in community and government matters due to a lack of understanding or being uninformed • Maintaining higher level of phone customer service response with newer staff in some areas	BUSINESS ASSUMPTIONS • More informed citizens will increase their understanding of City functions and affairs • Knowledge and awareness of amenities, events and happenings in the City will lead to increased resident participation, engagement and unity • Citizens fundamentally desire to experience a high sense of community and feel welcomed to share and be a part of their community • Economy and markets will experience further slowdown in the near term • Excellent and reliable customer service will build and preserve community trust • Sufficient staffing and resources in place to effectively meet service demands with excellence and in the Winter Garden Way

Organizational Structure

FTE: 3



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide and Attractive Community

Department Goal

Achieve a high quality of life for all citizens by nurturing and sustaining a desirable community

Objective

- Proactively engage residents, including community stakeholders, to refine targeted efforts to better provide best in class City services, development, infrastructure, amenities, customer service and a resilient economic base for all residents to be proud of in order to achieve a quality of life that is safe, wholesome and desirable.
-

Strategic Priority #2

Support Public Education and Learning Opportunities

Department Goal

Actively engage and support local K-12 students and families through diverse learning opportunities

Objective

- Collaborate and partner with key City departments to ensure that all outreach and learning enrichment activities in the community maintain a high commitment, are actively monitored and effectively target the diverse values of Winter Garden's K-12 students and families.
-

Strategic Priority #3

Deliver Quality Services Equitably and Respectfully

Department Goal

Deliver excellent customer service experience to all citizens & residents at every contact point

Objectives

- Continue to monitor, engage and improve the City's work request service delivery process to achieve satisfactory excellence in the customer service experience when responding to the service concerns of all citizens.
 - Monitor, engage and improve the Citywide telephone customer service response on all inbound calls to achieve timely and responsive outcomes according to the established service standards when handling the service needs of the community.
-

Strategic Priority #4

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Overall quality of life in Winter Garden Satisfaction Index **	93%	93%	95% ↑
Overall image or reputation of Winter Garden Satisfaction Index **	90%	90%	93% ↑
Recommend living in Winter Garden to someone who asks Satisfaction Index **	95%	95%	≥ 95% ↑
Winter Garden as a place to raise children Satisfaction Index **	95%	95%	≥ 95% ↑
Winter Garden as a place to live Satisfaction Index **	97%	97%	≥ 95% ↑
Overall Customer Service by City Employees (online & in-person) Satisfaction Index **	85%	85%	90% ↑
Service Process Satisfaction Rating ***	96%	93%	≥ 95% ↑
Service Outcome Satisfaction Rating ***	90%	89%	≥ 95% ↑
% Satisfied with Resolution Timeframe ***	88%	91%	≥ 94% ↑
Employee Motivation and Productivity Satisfaction Rating ****	78.8%	87.4%	≥ 80% ↑
OPERATIONAL INDICATORS			
All City Average Queue Wait Time (In Seconds) - All customer service areas combined	0:65	0:70	≤ 0:60 ↓
All City Call Abandonment Rate - All customer service areas combined	9.2%	10.0%	≤ 9% ↓
% of Requests Resolved ≤ 5 Days	86%	95%	≥ 95% ↑
% of Requests Resolved within 24 hours	66%	80%	≥ 80% ↑
# of K-12 students who participated in City outreach and learning activities	18,173	16,000	20,000 ↑
# of K-12 Students Enrichment Participants per Household	1.8	1.7	1.2 ↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

*** Work Request system citizen survey on service request experience conducted monthly.

**** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
EXECUTIVE DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0213-512.12-00	REGULAR SALARIES AND WAGES	457,807	457,049	457,049	362,459
001-0213-512.21-00	FICA TAXES	28,518	34,964	34,964	27,728
001-0213-512.22-00	RETIREMENT CONTRIBUTIONS	95,268	93,738	93,738	71,368
001-0213-512.23-00	LIFE AND HEALTH INSURANCE	33,881	33,149	33,149	30,427
001-0213-512.24-00	WORKERS' COMPENSATION	789	959	959	907
001-0213-512.25-00	UNEMPLOYMENT COMPENSATION	101	-	-	-
	TOTAL PERSONAL SERVICES	616,364	619,859	619,859	492,890
001-0213-512.31-01	MISC PROFESSIONAL SERVICES	101,475	198,300	198,300	196,300
001-0213-512.31-02	LEGAL SERVICES	5,633	5,000	5,000	5,000
001-0213-512.34-01	MISC OTHER CONTRACTUAL SERVICES	28,845	21,000	21,000	21,000
001-0213-512.40-00	TRAVEL AND PER DIEM	533	-	-	-
001-0213-512.41-02	TELEPHONE SERVICES	4,833	4,000	4,000	5,890
001-0213-512.41-04	INTERNET SERVICES	1,949	800	800	800
001-0213-512.41-05	POSTAGE	172	1,200	1,200	1,200
001-0213-512.43-00	UTILITY SERVICES	31,550	33,000	33,000	33,000
001-0213-512.44-00	RENTALS AND LEASES	3,676	3,800	3,800	3,800
001-0213-512.45-00	INSURANCE	29,692	45,849	45,849	36,895
001-0213-512.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	200	200	-
001-0213-512.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	-	-	1,500
001-0213-512.46-05	REPAIR AND MAINT SVCS-SOFTWARE	15,527	13,500	13,500	13,500
001-0213-512.46-10	REPAIR AND MAINT SVCS-BUILDING	9,777	26,000	26,000	26,000
001-0213-512.47-01	MISC PRINTING AND BINDING	450	200	200	200
001-0213-512.48-01	PROMOTIONAL-ADVERTISEMENTS	526	3,600	3,600	3,600
001-0213-512.48-02	PROMOTIONAL ITEMS	-	3,000	3,000	3,000
001-0213-512.48-05	PROMOTIONAL ITEMS - OUTREACH	11,773	14,500	14,500	14,500
001-0213-512.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	225	1,000	1,000	1,000
001-0213-512.49-05	LICENSES/TAXES/CERTIFICATES	38,139	86,967	86,967	86,967
001-0213-512.49-11	OTHER EVENTS	23,822	25,000	25,000	25,000
001-0213-512.51-00	OFFICE SUPPLIES	1,016	1,250	1,250	1,250
001-0213-512.52-01	MISCELLANEOUS OPERATING SUPPLIES	12,659	21,500	21,500	21,500
001-0213-512.52-03	GASOLINE AND OIL	31	300	300	300
001-0213-512.52-04	UNIFORMS AND ACCESSORIES	25	600	600	600
001-0213-512.54-01	DUES AND SUBSCRIPTIONS	6,012	850	850	850
001-0213-512.54-02	SEMINARS AND COURSES	90	-	-	-
	TOTAL OPERATING EXPENDITURES	328,430	511,416	511,416	503,652
001-0213-512.61-00	LAND	720	-	-	-
	TOTAL CAPITAL OUTLAY	720	-	-	-
001-0213-512.82-00	AID TO PRIVATE ORGANIZATIONS	208,900	200,000	200,000	200,000
	TOTAL GRANTS AND AIDS	208,900	200,000	200,000	200,000
001-0213-512.99-01	CONTINGENT EXPENSE	-	100,000	100,000	100,000
001-0213-599.99-99	TRANSFER TO FUND BALANCE	-	2,628,496	2,628,496	1,907,095
	TOTAL OTHER USES	-	2,728,496	2,728,496	2,007,095
	TOTAL EXECUTIVE DEPARTMENT	1,154,414	4,059,771	4,059,771	3,203,637



FINANCE DEPARTMENT

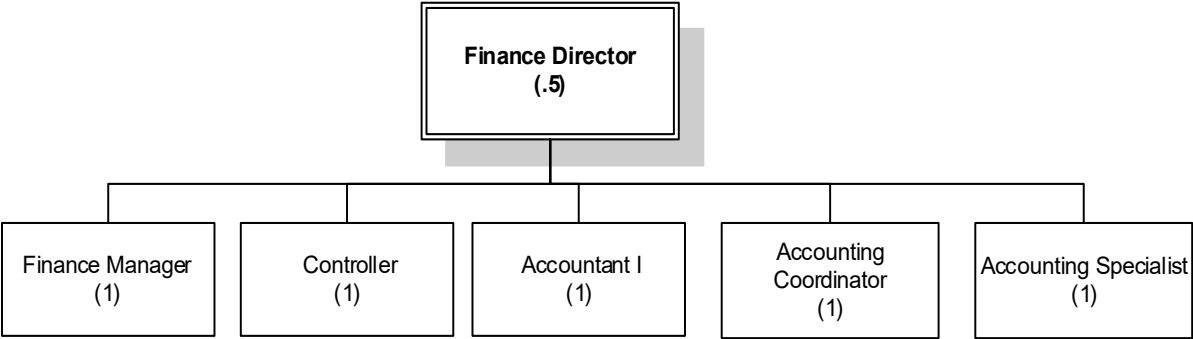
FISCAL MANAGEMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Preserve financial wellness and the fiscal integrity of the City as well as facilitate accounting and procurement standards	CORE FUNCTIONS: - Financial Management – Treasury, Management & Budgeting, Accounting & Controls - Payroll Administration - Accounts Payable & Accounts Receivable
CHALLENGES: - Unfavorable State legislative changes and potential impacts on municipal revenues and operations - Economic instability of the State and Nation - Workforce competitive labor markets, particularly for public safety, increase costs despite limited revenue growth - Rising costs associated with technology and regulatory compliance requirements	BUSINESS ASSUMPTIONS: - Continued favorable audited financial statements - Budget with considerations for continued pressure on wages and employee benefits costs - Intergovernmental State revenues, shared revenues, and franchise fees will remain relatively stable

Organizational Structure

FTE: 5.5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide Sound Fiscal Management

Department Goal

Submit balanced budget within appropriate parameters to maintain low tax rates

Objective

- Proactively support departments with fiscal guidance and using periodic department financial reports that provide an early alert on spending trends in an effort to contain and achieve a 'budget to actual' variance of +/- 5% in the City's overall financials.

Strategic Priority #2

Deliver Quality Services Equitably & Respectfully

Department Goal

Deliver high levels of service in all fiscal needs when supporting departments and employees

Objectives

- Ensure that all service contact points, primarily, departmental interactions, make every customer feel important and cared for and that the staff takes initiative to always find solutions with a can-do attitude.
- Continuously assist with pursuit and acquisition of grant funding provided at the State and Federal levels to facilitate and subsidize targeted City improvements and projects.

Strategic Priority #3

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Fiscal Management Overall Customer Service Satisfaction Rating **	96.1%	98.8%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	87.4%	≥ 80%↑
FINANCIAL INDICATORS			
Budget to Actual Variance Percent (City Overall Financials) ***	+2%	+5%	+/-5%↓
External Grant Funding Received****	\$13,881,757	\$22,642,000	\$33,319,186↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

*** '+' sign indicates favorable actual compared to budget while '-' sign indicates unfavorable actual compared to budget.

**** Represents externally sourced funding awarded, received, and realized via grants (State and Federal), Federal appropriations or other sources to facilitate and subsidize City cost.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
FISCAL MANAGEMENT DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0222-513.12-00	REGULAR SALARIES AND WAGES	646,768	594,169	594,169	559,214
001-0222-513.21-00	FICA TAXES	47,425	45,454	45,454	42,780
001-0222-513.22-00	RETIREMENT CONTRIBUTIONS	112,534	127,152	127,152	110,109
001-0222-513.23-00	LIFE AND HEALTH INSURANCE	85,680	106,770	106,770	114,822
001-0222-513.24-00	WORKERS' COMPENSATION	613	745	745	705
	TOTAL PERSONAL SERVICES	893,020	874,290	874,290	827,630
001-0222-513.31-01	MISC PROFESSIONAL SERVICES	129,707	141,000	141,000	146,000
001-0222-513.32-00	ACCOUNTING AND AUDITING	23,557	26,685	26,685	28,057
001-0222-513.34-01	MISC OTHER CONTRACTUAL SERVICES	47,709	59,500	59,500	31,500
001-0222-513.34-04	BANKING SERVICES	2,972	3,200	3,200	3,200
001-0222-513.41-02	TELEPHONE SERVICES	1,819	450	450	560
001-0222-513.41-05	POSTAGE	4,292	8,550	8,550	13,650
001-0222-513.43-00	UTILITY SERVICES	12,080	12,506	12,506	12,657
001-0222-513.44-00	RENTALS AND LEASES	7,200	7,050	7,050	7,650
001-0222-513.45-00	INSURANCE	11,791	17,937	17,937	13,560
001-0222-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	39,228	31,050	31,050	65,100
001-0222-513.46-10	REPAIR AND MAINT SVCS-BUILDING	1,169	5,000	5,000	3,000
001-0222-513.47-01	MISC PRINTING AND BINDING	-	500	500	-
001-0222-513.48-01	PROMOTIONAL-ADVERTISEMENTS	1,132	1,200	1,200	1,200
001-0222-513.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	98	-	-	-
001-0222-513.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	350	350	350
001-0222-513.51-00	OFFICE SUPPLIES	2,070	4,845	4,845	4,945
001-0222-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,223	2,800	2,800	2,800
001-0222-513.52-04	UNIFORMS AND ACCESSORIES	1,000	1,200	1,200	1,200
001-0222-513.54-01	DUES AND SUBSCRIPTIONS	1,610	1,520	1,520	1,800
001-0222-513.54-02	SEMINARS AND COURSES	2,390	2,800	2,800	2,800
	TOTAL OPERATING EXPENDITURES	292,047	328,143	328,143	340,029
001-0222-513.64-00	MACHINERY AND EQUIPMENT	2,131	-	-	-
	TOTAL CAPITAL OUTLAY	2,131	-	-	-
001-0222-513.71-00	PRINCIPAL	-	4,054	4,054	-
001-0222-513.72-00	INTEREST	-	147	147	-
	TOTAL DEBT SERVICE	-	4,201	4,201	-
001-0222-581.91-00	INTRAGOVERNMENT TRANSFERS	4,195,914	4,373,897	4,373,897	4,555,442
	TOTAL OTHER USES	4,195,914	4,373,897	4,373,897	4,555,442
	TOTAL FISCAL MANAGEMENT DIVISION	5,383,112	5,580,531	5,580,531	5,723,101



WINTER GARDEN

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FINANCE DEPARTMENT

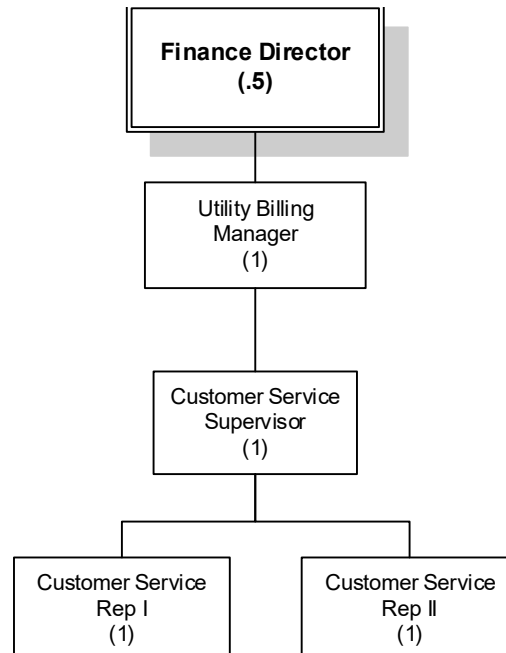
UTILITY BILLING

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: To provide exceptional customer service experience as well as ensure an efficient and effective billing process.	CORE FUNCTIONS: • Customer Service including a payment center for utility service (water, sewer, solid waste, storm water, irrigation) • Meter Reading Management • Account Maintenance including set up, billing, cancellations, collections, and liens • Coordinator of Senior Utility Assistance Discount Program
CHALLENGES: • Service turn offs for non-payment are labor intensive • Call volume during cut-offs increases handle time • Meter materials have slowed meter replacement process and could cause delays for new construction homes	BUSINESS ASSUMPTIONS: • Increased payments online, over the phone and by mail • Talk time and hold time will remain steady and phones will not experience any disruptions in service • Obtaining email address list from all residents will continue and enhance the way we communicate and serve

Organizational Structure

FTE: 4.5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS AND OBJECTIVES

Strategic Priority #1

Deliver Quality Services Equitably and Respectfully

Department Goal

Provide a responsive and consistent Utility Billing service experience

Objectives

- Improve customer service experience and delivery processes through reinforced phone, over-the-counter and field service training to achieve a citizen service satisfaction rating of **90%** or higher.
- Monitor and improve overall telephone customer service with a targeted focus on reducing average call hold times to achieve excellence in all service interactions.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Utility Billing Service Satisfaction Index **	77%	77%	82%↑
Overall Service Experience Satisfaction Rating (in-house survey)***	91.4%	85%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating****	78.8%	87.4%	≥ 80%↑
OPERATIONAL INDICATORS			
Average Queue Wait Time (in seconds)	:64	:65	≤ :60↓
Call Abandonment Rate	10.1%	9.0%	≤ 10%↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

***The survey will be changed for the 26/27 year to break-out in-person and online customer service. Many of the comments we correlated to lower scores the 25/26 year were related to unhappiness with the automated telephone and online functionality and not a reflection of the service provided in-person by staff.

**** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
UTILITY BILLING DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0223-513.12-00	REGULAR SALARIES AND WAGES	221,089	238,283	238,283	237,250
001-0223-513.14-00	OVERTIME	4,048	1,500	1,500	4,291
001-0223-513.21-00	FICA TAXES	16,735	18,446	18,446	18,478
001-0223-513.22-00	RETIREMENT CONTRIBUTIONS	48,252	49,949	49,949	47,559
001-0223-513.23-00	LIFE AND HEALTH INSURANCE	49,118	55,828	55,828	61,531
001-0223-513.24-00	WORKERS' COMPENSATION	613	1,327	1,327	705
001-0223-513.26-00	OTHER POSTEMPLOYMENT BENEFITS	6,486	6,564	6,564	6,564
	TOTAL PERSONAL SERVICES	346,341	371,897	371,897	376,378
001-0223-513.34-01	COMMUNICATIONS/POSTAGE SVCS	173,165	171,750	171,750	175,750
001-0223-513.34-04	BANKING SERVICES	29,281	9,290	9,290	32,209
001-0223-513.41-02	TELEPHONE SERVICES	7,337	6,450	6,450	7,924
001-0223-513.41-03	RADIO SERVICES	14	25	25	25
001-0223-513.41-04	INTERNET SERVICES	397	500	500	500
001-0223-513.41-05	POSTAGE	1,799	3,000	3,000	3,000
001-0223-513.43-00	UTILITY SERVICES	7,235	7,491	7,491	7,491
001-0223-513.44-00	RENTALS AND LEASES	2,470	5,275	5,275	5,275
001-0223-513.45-00	INSURANCE	7,143	10,939	10,939	10,939
001-0223-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	500	500	500
001-0223-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	32,407	27,500	27,500	34,351
001-0223-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	237	900	900	900
001-0223-513.46-10	REPAIR AND MAINT SVCS-BUILDING	700	3,065	3,065	3,065
001-0223-513.47-01	MISC PRINTING AND BINDING	-	1,000	1,000	1,000
001-0223-513.48-01	ADVERTISEMENT-LEGAL, OTHER	314	500	500	500
001-0223-513.49-01	MISC OTHER CURRENT CHRGS & OBLG	-	100	100	-
001-0223-513.49-05	LICENSES/TAXES/CERTIFICATIONS	70	150	150	150
001-0223-513.51-00	OFFICE SUPPLIES	3,685	3,200	3,200	3,906
001-0223-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,210	6,300	6,300	2,500
001-0223-513.52-04	UNIFORMS AND ACCESSORIES	531	1,200	1,200	1,200
001-0223-513.54-02	SEMINARS AND COURSES	-	600	600	600
	TOTAL OPERATING EXPENDITURES	268,995	259,735	259,735	291,786
001-0223-513.71-00	PRINCIPAL	2,406	4,054	4,054	2,550
001-0223-513.72-00	INTEREST	58	147	147	61
	TOTAL DEBT SERVICE	2,464	4,201	4,201	2,612
TOTAL UTILITY BILLING DIVISION		617,800	635,833	635,833	670,776



INFORMATION TECHNOLOGY

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT:

Provide timely and effective end-user support, focusing first on customer service, to ensure that all information and communication systems are secure, reliable and performing as expected.

CORE FUNCTIONS:

- Provide Help Desk service according to the Winter Garden Way
- Integrate and support computer hardware, software, and voice technology
- Ensure security, network and systems are in place to protect and support the City's data and operations
- Provide strategic leadership for technology planning and responsible artificial intelligence adoptions

CHALLENGES:

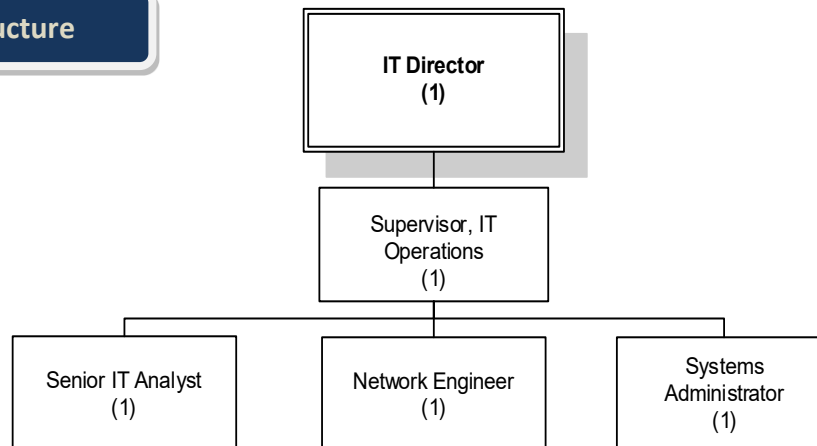
- Although basic equipment has become on-demand, specialized equipment continues to be extremely difficult to procure due to supply constraints and multi-industry-wide microchip shortages, not to mention inflation and surcharges
- Security will be tested as cybersecurity threats become more sophisticated and ongoing; and as more folks connect from outside our network in various ways
- Managing and vetting the right mix of AI tools for business solutions, along with developing policies to control usage

BUSINESS ASSUMPTIONS:

- Current security setup will adequately guard data and overall network integrity, confidentiality, and availability; especially in light of data breaches and increased email phishing/ransomware attacks
- Phone system call volumes will remain at a manageable level and controls will minimize and contain involuntary call abandonment occurrences
- Budget approval for projects/capital items

Organizational Structure

FTE: 5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Deliver Quality Services Equitably & Respectfully

Department Goals

Enable staff to maintain high levels of productivity when using technology to provide services to the community and throughout the City

High performing hardware and software systems that enable productivity and service delivery

Objectives

- Enhance interpersonal customer engagement and continue to assess the helpdesk service delivery methods in order to realize improvements in service responsiveness and the manner in which service issues are resolved and followed-up.
- Monitor and improve IT's service request fulfilment process, targeting responsiveness and timely resolution to achieve a first contract resolution rate of **at least 80%**.
- Maintain the City's phone system (infrastructure delivery) by ensuring optimal call flow design and reporting visibility for key service areas to help support overall service excellence.
- Monitor and maintain uninterrupted system uptime to effectively ensure high levels of system performance, access and availability throughout the City.
- Plan and complete multiple targeted software and hardware upgrades to ensure high performing systems as well as enhance organizational productivity and efficiency.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
IT Overall Service Satisfaction Rating **	95.4%	100%	≥ 90% ↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	98.4%	≥ 80% ↑
OPERATIONAL INDICATORS			
Helpdesk Average First Response Time - Regular (in hours)	1.06	1	≤ 10 ↓
Helpdesk First Contact Resolution Rate	78%	76%	≥ 80% ↑
Involuntary Abandonment Rate ***	17.9%	0.02%	≤ 2.0% ↓
% Uptime and Availability of Systems	100%	99.90%	≥ 99.5% ↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

*** The new phone system implementation affected the 24/25 call abandonment measures.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
INFORMATION TECHNOLOGY DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0225-513.12-00	REGULAR SALARIES AND WAGES	533,742	563,678	563,678	580,588
001-0225-513.21-00	FICA TAXES	38,347	43,121	43,121	44,415
001-0225-513.22-00	RETIREMENT CONTRIBUTIONS	114,263	116,443	116,443	114,318
001-0225-513.23-00	LIFE AND HEALTH INSURANCE	97,981	101,556	101,556	142,254
001-0225-513.24-00	WORKERS' COMPENSATION	396	667	667	455
	TOTAL PERSONAL SERVICES	784,729	825,465	825,465	882,030
001-0225-513.31-01	MISC PROFESSIONAL SERVICE	4,450	5,000	5,000	-
001-0225-513.34-01	MISC OTHER CONTRACTUAL SERVICES	29,321	11,000	11,000	11,550
001-0225-513.34-08	PERSONNEL SVCS	-	-	-	57,200
001-0225-513.40-00	TRAVEL AND PER DIEM	-	-	-	3,000
001-0225-513.41-02	TELEPHONE SERVICES	50,198	77,500	77,500	129,275
001-0225-513.41-04	INTERNET SERVICES	96,413	131,522	131,522	139,520
001-0225-513.41-05	POSTAGE	17	250	250	250
001-0225-513.43-00	UTILITY SERVICES	12,569	13,013	13,013	13,575
001-0225-513.45-00	INSURANCE	72,877	99,016	99,016	83,809
001-0225-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	4,570	9,000	9,000	21,000
001-0225-513.46-03	REPAIR AND MAINT SVCS-VEHICLES	3	500	500	4,700
001-0225-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	446,825	665,225	665,225	600,256
001-0225-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	61,721	8,600	8,600	31,406
001-0225-513.46-10	REPAIR AND MAINT SVCS-BUILDING	1,269	2,500	2,500	2,500
001-0225-513.51-00	OFFICE SUPPLIES	439	1,000	1,000	2,000
001-0225-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	140,545	200,717	200,717	225,200
001-0225-513.52-03	GASOLINE AND OIL	170	-	-	200
001-0225-513.52-04	UNIFORMS AND ACCESSORIES	303	1,300	1,300	1,000
001-0225-513.52-05	IT OPER SUPPLIES	7,103	33,035	33,035	22,350
001-0225-513.54-01	DUES AND SUBSCRIPTIONS	-	420	420	3,500
001-0225-513.54-02	SEMINARS AND COURSES	3,295	3,300	3,300	5,000
001-0225-513.54-03	EDUCATION ASSISTANCE PROGRAM	6,644	-	-	-
	TOTAL OPERATING EXPENDITURES	938,732	1,262,898	1,262,898	1,357,290
001-0225-513.63-00	IMPROV. OTHER THAN BUILDINGS	172,609	-	26,747	-
001-0552.580-64-00	CAPITAL OUTLAY - LEASES/SBITA	507,136	-	-	-
001-0225-513.64-00	MACHINERY AND EQUIPMENT	151,726	605,260	665,619	800,000
	TOTAL CAPITAL OUTLAY	831,471	605,260	692,366	800,000
001-0225-513.71-00	PRINCIPAL	185,832	81,519	81,519	196,982
001-0225-513.72-00	INTEREST	8,939	4,746	4,746	9,475
	TOTAL DEBT SERVICE	194,771	86,265	86,265	206,457
TOTAL INFORMATION TECHNOLOGY DIVISION		2,749,703	2,779,888	2,866,994	3,245,777



WINTER GARDEN

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HUMAN RESOURCES & RISK MANAGEMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT:

To recruit, engage, develop, support, and retain a skilled, diverse workforce.

CORE FUNCTIONS:

- Recruitment and Retention
- Employee Support Services
- Employee Organizational Development
- Employee Relations
- Risk Management
- Employee Benefits

CHALLENGES:

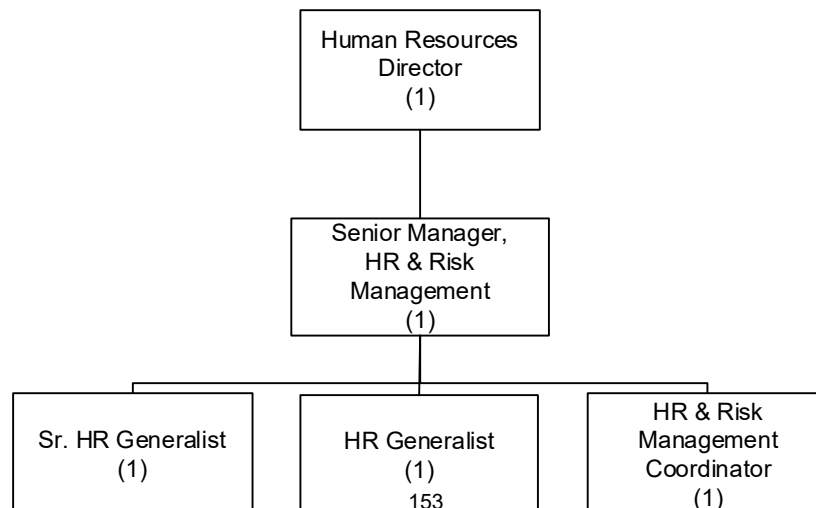
- Recruitment and retention, as the local market continues to experience a talent crisis in finding skilled, job-ready employees (experience, training, and education)
- Maintaining local competitiveness with compensation for new and existing staff due to ongoing increases to pay ranges, requiring calibration of pay for existing staff (for market discrepancies and internal pay compression)
- Ongoing high employee and labor relations volume due to four unions
- Significant increase to both state and federal regulatory changes and legal interpretations, which must be translated to HR operational processes and practices
- Scheduled to negotiate 4 union contracts with a heightened focus on compensation and leave in aligning with local market trends
- Need for succession planning for key positions with pending retirements identified over the course of the next 5 years
- Increased focus on safety practices and training and planned revision of the City's Safety Policy Manual to align with City and departmental practices and standards

BUSINESS ASSUMPTIONS:

- Employees will want to continue to learn and improve skills if given the opportunity
- Managers, supervisors, and staff will embrace leadership development training opportunities
- Ongoing training and support to help all leaders and employees successfully navigate the Career Development program and identify career paths, qualification gaps, etc.
- Employee compliance with safety practices
- Staff will be able to keep up with changing/additional laws and regulations and ensure employees are informed when applicable

Organizational Structure

FTE: 5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Recruit, Develop and Retain Top Talent

Department Goals

*Recruit and select high quality candidates for all positions
Increase development opportunities for City employees
Monitor attendance and productivity of workforce*

Objectives

- Monitor and improve recruitment, interview, and selection process to impact improved time-to-fill timeframes and quality of hire.
 - Develop and implement targeted employee training programs to increase the skill set quality for management and all employees.
 - Enable, support and monitor the Career Development Program process, activities, and goals to ensure faithful leadership, delivery and program experience for all general employees who pursue career fulfillment and opportunities throughout the City.
 - Monitor and manage employee time-off and any impact on departmental and City operations.
-

Strategic Priority #2

Provide Sound Fiscal Management

Department Goal

Reduce healthcare costs to the City

Objective

- Promote a healthier workforce and negotiate better healthcare contracts with insurers to reduce medical benefits payments.
-

Strategic Priority #3

Deliver Quality Services Equitably & Respectfully

Department Goals

*Achieve a productive and safe workplace
Excellent and professional HR service experience to all employees and departments*

Objectives

- Continue to expand City-wide safety training efforts to minimize employee injuries and lost work days.
 - Continue to promote and demonstrate professional values at all employee touch points in an effort to uphold the City's service philosophy standards for excellence.
-

Strategic Priority #4

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Overall Employee On-Boarding Satisfaction Rate	100%	100%	100%↑
Career Development Leadership Effectiveness Satisfaction Index **	87.0%	72.7%	≥ 80%↑
HR Overall Customer Service Satisfaction Rating **	91.1%	99%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	87.4%	≥ 80%↑
FINANCIAL INDICATOR			
Annual Healthcare Reserve/Member	\$5,043	\$5,200	\$5,500↑
OPERATIONAL INDICATORS			
Average Time to Fill High-Level Position (In Days)	N/A	N/A	≤ 90↓
Average Time to Fill Mid-Level Position (In Days)	63	N/A	≤ 90↓
Sick Hours per FTE	30	25	≤ 26↓
Citywide Lost Workdays Due to On-The-Job Injuries per FTE	.37	.43	≤ 0.45↓
Citywide Light Duty Days Due to On-The-Job Injuries per FTE	.30	.09	≤ 0.45↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

A value denoted by "N/A" indicates a measurement was not assessed or will not be assessed. In the case of filling positions, there are certain years when there were no high or mid-level positions posted.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
HUMAN RESOURCES & RISK MANAGEMENT DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0745-513.12-00	REGULAR SALARIES AND WAGES	553,858	702,853	702,853	519,011
001-0745-513.21-00	FICA TAXES	40,647	53,768	53,768	39,704
001-0745-513.22-00	RETIREMENT CONTRIBUTIONS	118,770	119,477	119,477	102,193
001-0745-513.23-00	LIFE AND HEALTH INSURANCE	83,009	111,910	111,910	78,070
001-0745-513.24-00	WORKERS' COMPENSATION	645	481	481	742
001-0745-513.26-00	OTHER POSTEMPLOYMENT BENEFITS	25	-	-	-
	TOTAL PERSONAL SERVICES	796,954	988,489	988,489	739,720
001-0745-513.31-01	MISC PROFESSIONAL SERVICES	576	225	225	-
001-0745-513.31-02	LEGAL SERVICES	138	7,500	7,500	10,000
001-0745-513.31-06	MEDICAL SERVICES	34,218	40,000	40,000	43,500
001-0745-513.34-01	MISC OTHER CONTRACTUAL SERVICES	95,497	87,950	87,950	78,600
001-0745-513.34-08	PERSONNEL SERVICES	-	1,000	1,000	1,000
001-0745-513.40-00	TRAVEL AND PER DIEM	749	4,700	4,700	3,700
001-0745-513.41-02	TELEPHONE SERVICES	3,093	3,275	3,275	2,300
001-0745-513.41-04	INTERNET SERVICES	495	900	900	600
001-0745-513.41-05	POSTAGE	480	1,000	1,000	1,000
001-0745-513.43-00	UTILITY SERVICES	11,318	11,000	11,000	11,000
001-0745-513.44-00	RENTALS AND LEASES	1,653	6,600	6,600	6,600
001-0745-513.45-00	GENERAL INSURANCE	10,621	16,460	16,460	17,000
001-0745-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	1,000	1,000	1,000
001-0745-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	7,402	1,000	1,000	46,650
001-0745-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	1,000	1,000	1,000
001-0745-513.46-10	REPAIR AND MAINT SVCS-BUILDING	1,095	5,000	5,000	5,000
001-0745-513.47-01	MISC PRINTING AND BINDING	-	200	200	1,200
001-0745-513.48-01	PROMOTIONAL-ADVERTISEMENTS	3,611	53,550	53,550	49,250
001-0745-513.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	3,126	7,800	7,800	7,800
001-0745-513.49-11	OTHER CURRENT CHGS & OBLG	5,775	95,000	95,000	95,000
001-0745-513.51-00	OFFICE SUPPLIES	2,551	3,500	3,500	3,500
001-0745-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	56,186	16,390	16,390	20,950
001-0745-513.52-03	GASOLINE AND OIL	-	-	-	-
001-0745-513.52-04	UNIFORMS AND ACCESSORIES	1,191	1,200	1,200	1,000
001-0745-513.54-01	DUES AND SUBSCRIPTIONS	5,439	5,065	5,065	5,600
001-0745-513.54-02	SEMINARS AND COURSES	25,637	14,900	14,900	42,875
	TOTAL OPERATING EXPENDITURES	270,851	386,215	386,215	456,125
001-0745-513.71-00	PRINCIPAL	2,560	2,485	2,485	2,714
001-0745-513.72-00	INTEREST	109	186	186	116
	TOTAL DEBT SERVICE	2,669	2,671	2,671	2,829
	TOTAL HUMAN RESOURCES DIVISION	1,070,474	1,377,375	1,377,375	1,198,674



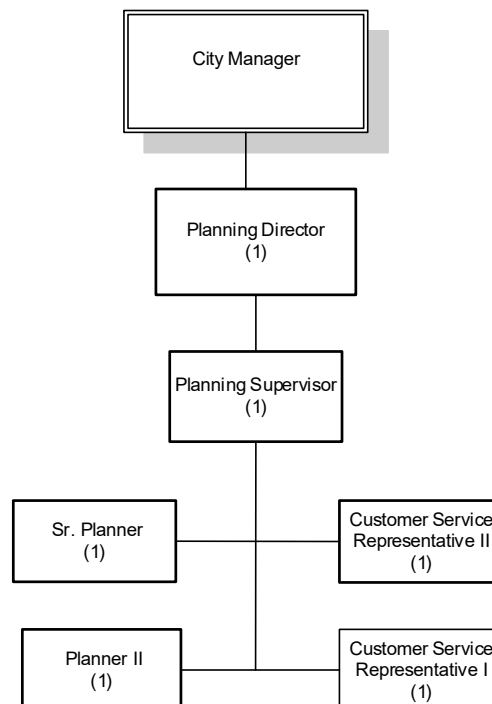
PLANNING DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: To grow a sustainable City while preserving and enhancing both its natural and built environments.	CORE FUNCTIONS: • Oversee development review of land development projects • Maintain City's Comprehensive Plan • Maintain and update City's land development and zoning codes • Review the planning aspects of building plans • Issue planning-related permits • Conduct landscape inspections • Collect business taxes • Communicate planning policies, development regulations, code requirements, and community initiatives through responsive public engagement
CHALLENGES: • State legislative changes and mandates could cause issues with building and zoning requirements not fitting into our current standards • New state requirements can force the department to shift the current processes, which can lead to inefficiencies • Pressure from private developers that triggers community growth concerns • Coordination of state and regional agencies with municipal goals • Impact of inflation in City planning projects	BUSINESS ASSUMPTIONS: • Support in place to grow community in a balanced and responsible manner • Necessary tools will be available to enable an effective and efficient Development Review Process • Commercial permit activity to continue on approved projects while new projects may increase at a steady pace

Organizational Structure

FTE: 6



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Improve and Maintain Mobility

Department Goal

Improve and facilitate safe bicycle, pedestrian, and vehicle mobility throughout the City

Objective

- Partner with developers and community stakeholders to redesign as well as improve multi-modal connectivity and access to the Citywide, neighboring cities and regional destinations.
-

Strategic Priority #2

Encourage a Thriving Economy

Department Goals

Facilitate thorough plan review process while ensuring high quality development throughout the City Annex unincorporated enclaves to ensure efficient, consistent and cost-effective services for all

Objectives

- Establish and uphold design quality standards for all commercial and residential projects to ensure the City maintains its unique character and charm as it develops.
 - Continue to monitor and streamline Planning's project plan review processes to achieve an average review cycle time **within 30 business days** for both sub-division and commercial projects.
 - Evaluate and target unincorporated segments of Winter Garden for annexation opportunities to expand the overall incorporated service area footprint.
-

Strategic Priority #3

Preserve the Natural Environment

Department Goal

Safeguard natural land areas and green spaces throughout the City

Objective

- Ensure sufficient green space and natural areas are allotted by new developers on all construction projects to continue improving the 'preservation of natural land areas satisfaction index'.
-

Strategic Priority #4

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

Strategic Priority #5

Deliver Quality Services Equitably and Respectfully

Department Goal

Provide excellent and responsive customer service to all developers, contractors & residents

Objectives

- Monitor and quality control Planning Department's telephone customer service operations to achieve timely and satisfactory outcomes when handling or responding to the service needs of the business community and all citizens.
- Actively monitor and improve City Reception's telephone customer service response to achieve timely and satisfactory outcomes when handling the service needs of all residents and the community.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Overall Quality of the Transportation System **	58%	58%	63%↑
Ease of Public Parking Satisfaction Index **	56%	56%	61%↑
Availability of Paths and Walking Trails Satisfaction Index **	79%	79%	84%↑
Ease of Bicycle Travel Satisfaction Index **	67%	67%	73%↑
Ease of Car Travel Satisfaction Index **	67%	67%	72%↑
Traffic Flow on Major Streets Satisfaction Index **	39%	39%	44%↑
Land Use, Planning and Zoning Satisfaction Rating **	50%	50%	61%↑
Overall Design or Layout of Winter Garden's Residential and Commercial Areas Satisfaction Index **	66%	66%	75%↑
Well-planned Residential Growth Satisfaction Index **	47%	47%	54%↑
Well-planned Commercial Growth Satisfaction Index **	49%	49%	57%↑
Well-designed Neighborhoods Satisfaction Index **	66%	66%	71%↑
Preservation of the Historical or Cultural Character of the Community Satisfaction Index **	70%	70%	77%↑

Preservation of Natural Land Areas Satisfaction Index **	63%	63%	68%↑
OPERATIONAL INDICATORS			
Total Connected Trails & Paths (in feet)	108,614	109,541	109,541↑
Total Connected Sidewalks (in feet)	1,505,793	1,510,000	1,518,303↑
Percentage of Multipurpose Trails Connected to Neighborhoods	57%	57%	57%↑
Average Overall Cycle Time for Project Plan Reviews - Subdivision (days)	21	27	≤ 30↓
Average Overall Cycle Time for Project Plan Reviews - Commercial (days)	32	27	≤ 30↓
Average Queue Wait Time (In Seconds) –Planning	:97	:110	≤ :90↓
Call Abandonment Rate – Planning ***	9%	12%	≤ 10%↓
Average Queue Wait Time (In Seconds) – Reception	:22	:40	≤ :45↓
Call Abandonment Rate – Reception ***	7%	8%	≤ 5%↓
Ratio of Unincorporated Winter Garden	20.96%	20.90%	20.90%↓
City Green Space %	33.2%	33.3%	33.4%↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0315-515.12-00	REGULAR SALARIES AND WAGES	451,774	540,237	540,237	523,083
001-0315-515.14-00	OVERTIME	3,947	-	-	5,322
001-0315-515.21-00	FICA TAXES	34,062	34,554	34,554	40,016
001-0315-515.22-00	RETIREMENT CONTRIBUTIONS	97,704	92,838	92,838	102,995
001-0315-515.23-00	LIFE AND HEALTH INSURANCE	67,397	103,267	103,267	97,226
001-0315-515.24-00	WORKERS' COMPENSATION	374	454	454	430
	TOTAL PERSONAL SERVICES	655,258	771,350	771,350	769,072
001-0315-515.31-01	MISC PROFESSIONAL SERVICES	387,437	350,000	350,000	338,000
001-0315-515.34-01	MISC OTHER CONTRACTUAL SERVICES	25	1,500	1,500	1,000
001-0315-515.40-00	TRAVEL AND PER DIEM	218	-	-	500
001-0315-515.41-02	TELEPHONE SERVICES	2,313	970	970	970
001-0315-515.41-05	POSTAGE	4,245	4,000	4,000	4,200
001-0315-515.43-00	UTILITY SERVICES	13,293	10,400	10,400	10,400
001-0315-515.44-00	RENTALS AND LEASES	3,912	4,800	4,800	4,800
001-0315-515.45-00	INSURANCE	11,717	17,938	17,938	13,475
001-0315-515.46-05	REPAIR AND MAINT SVCS-SOFTWARE	18,909	10,529	10,529	15,529
001-0315-515.46-10	REPAIR AND MAINT SVCS-BUILDING	1,177	2,973	2,973	3,092
001-0315-515.47-01	MISC PRINTING AND BINDING	-	1,200	1,200	1,200
001-0315-515.48-01	PROMOTIONAL-ADVERTISEMENTS	16,563	10,500	10,500	12,000
001-0315-515.49-05	LICENSES/TAXES/CERTIFICATIONS	518	1,200	1,200	1,200
001-0315-515.51-00	OFFICE SUPPLIES	4,492	4,000	4,000	5,000
001-0315-515.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,458	2,500	2,500	2,500
001-0315-515.52-04	UNIFORMS AND ACCESSORIES	973	1,200	1,200	1,200
001-0315-515.54-01	DUES AND SUBSCRIPTIONS	-	-	-	500
001-0315-515.54-02	SEMINARS AND COURSES	1,205	350	350	350
	TOTAL OPERATING EXPENDITURES	469,455	424,060	424,060	415,916
001-0315-515.71-00	PRINCIPAL	864	2,550	2,550	916
001-0315-515.72-00	INTEREST	5	56	56	5
	TOTAL DEBT SERVICE	869	2,606	2,606	921
001-0315-554.43-00	UTILITY SERVICES	54	220	220	220
	TOTAL HOUSING AND URBAN DEVELOP	54	220	220	220
TOTAL PLANNING DIVISION		1,125,636	1,198,236	1,198,236	1,186,129

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
BUSINESS TAX DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0331-513.12-00	REGULAR SALARIES AND WAGES	10,898	24,801	24,801	25,545
001-0331-513.21-00	FICA TAXES	837	1,897	1,897	1,954
001-0331-513.22-00	RETIREMENT CONTRIBUTIONS	2,342	5,156	5,156	5,030
001-0331-513.24-00	WORKERS' COMPENSATION	171	208	208	197
	TOTAL PERSONAL SERVICES	14,248	32,062	32,062	32,726
001-0331-513.41-02	TELEPHONE SERVICES	213	128	128	128
001-0331-513.41-05	POSTAGE	1,815	2,500	2,500	2,500
001-0331-513.45-00	INSURANCE	11	16	16	16
001-0331-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	2,882	2,882	2,882	2,882
001-0331-513.47-01	MISC PRINTING AND BINDING	1,041	-	-	1,500
	TOTAL OPERATING EXPENDITURES	5,962	5,526	5,526	7,026
TOTAL BUSINESS TAX DIVISION		20,210	37,588	37,588	39,751

- PUBLIC SAFETY -

Police – Sworn

Police – Non-sworn

Police – Communications

Fire/Rescue Department

Code Enforcement

Protective Inspections



WINTER GARDEN

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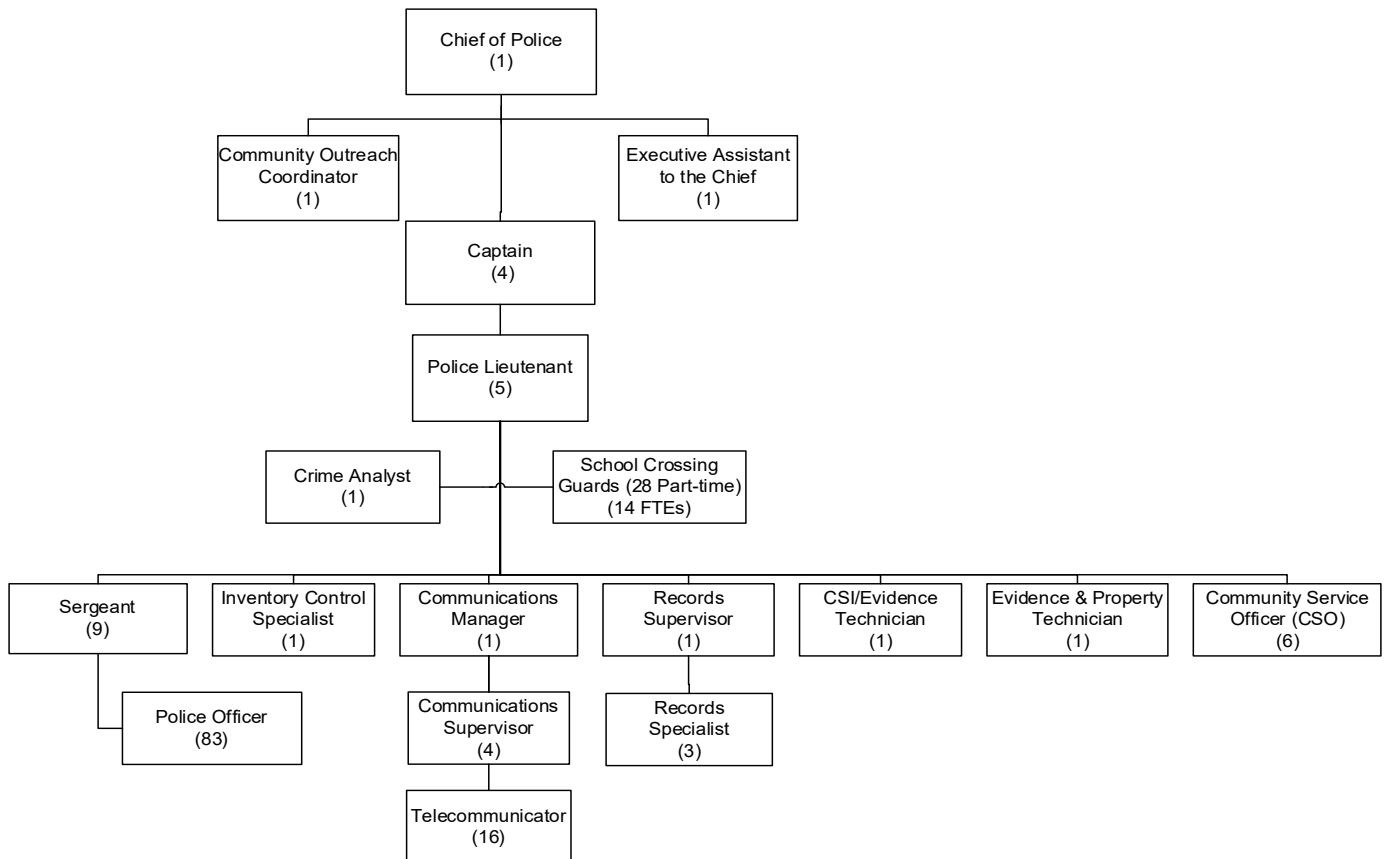
POLICE DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Create safe communities by building partnerships to prevent crime and utilizing modern technology to target criminal activities.	CORE FUNCTIONS: • Patrol • Criminal Investigations • Traffic Enforcement • Community Oriented Policing • Forensics • Dispatch (911 and Non-Emergency Services)
CHALLENGES: • Outgrowing the current police department buildings • Extended economic pressures could increase overall crime • Maintaining staffing levels ▪ Need to increase staff to keep pace with population growth along with new annexation areas ▪ Recruiting/retaining qualified applicants - City facing competition with surrounding agencies who have significantly increased wages • Citizen's apathy towards public safety initiatives • Traffic safety and enforcement as a result of increasing population within the City and surrounding localities • Change in policy regarding prosecutions has increased challenges with misdemeanor crimes	BUSINESS ASSUMPTIONS: • Staffing vacancies will be reduced • Enforcement policy changes enacted will further build and preserve community relationships in Winter Garden

Organizational Structure

FTE: 153



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Ensure a Safe Community

Department Goal

Ensure high sense of safety for all residential and business communities and throughout downtown

Objectives

- Identify and address crime trends, targeting unlocked vehicles and shoplifting, to decrease the number of property crimes and improve the safety perceptions of our citizens.
- Analyze trends and improve violent crime prevention initiatives throughout the community to achieve a high sense of safety regarding violent crimes.
- Expand overall crime prevention initiatives to improve the sense of safety around the 'crime prevention index'.
- Provide proactive education and community awareness through increased use of technology-based solutions to improve how residents feel about neighborhood safety.

- Ensure vehicular traffic safety in targeted neighborhoods and major roadways utilizing effective enforcement measures to reduce excessive speeding and to uphold careful observance of the traffic codes.
- Target crime trends throughout the downtown district to increase the overall sense of safety throughout Winter Garden's downtown district.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Safety From Property Crime Index **	83%	83%	85%↑
Safety From Violent Crime Index **	86%	86%	88%↑
Crime Prevention Index **	85%	85%	87%↑
Sense of Safety Throughout the City Composite Satisfaction Index ***	96%	96%	≥ 95%↑
Traffic Enforcement Satisfaction Index **	74%	74%	79%↑
Employee Motivation and Productivity Satisfaction Rating****	78.8%	87.4%	≥ 85%↑
OPERATIONAL INDICATORS			
Property Crime Clearance Rate	46.4%	48.0%	≥ 35%↑
Violent Crime Clearance Rate	85.7%	93.0%	≥ 58%↑
Crime Clearance Rate	48.3%	53.9%	≥ 38%↑
# of Crimes Reported (property & violent crimes combined)	1,512	1,272	1,800↓
Crime Rate per 1,000 Residents	29.6	24.2	34.6↓
Downtown Crime Clearance Rate	79%	53%	≥ 65%↑
# of Crimes Reported in Downtown District	58	54	75↓
Code 2 Calls per 1,000 Residents (low priority-crime not in progress emergencies)	217.6	208.3	230.5↓
Code 2 Calls Response Time (low priority-crime not in progress emergencies)	7:01	7:18	≤ 7:10↓

Code 3 Calls per 1,000 Residents (high priority emergencies)	12.9	11.4	12.5↓
Code 3 Calls Response Time (high priority emergencies)	3:44	3:50	≤ 4:10↓
Number of Traffic Stops	19,031	13,642	9,000↑
Count of Traffic Enforcement Events	3,568	4,260	1,800↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

*** Represents an average of **four community safety indices** from the biennial community survey: 'Average Safety in Your Neighborhood Index' (combined Day and Night), 'Safety in Downtown during the Day Index' and 'Safety in Downtown after Dark Index'.

**** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
SWORN DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0521-521.12-00	REGULAR SALARIES AND WAGES	8,467,846	9,059,965	9,059,965	9,331,764
001-0521-521.14-00	OVERTIME	601,234	697,303	697,303	718,222
001-0521-521.15-00	SPECIAL PAY	80,980	118,599	118,599	123,923
001-0521-521.16-00	SPECIAL DETAIL	584,964	484,849	484,849	620,062
001-0521-521.21-00	FICA TAXES	723,181	792,595	792,595	825,739
001-0521-521.22-00	RETIREMENT CONTRIBUTIONS	1,900,525	2,009,949	2,009,949	2,178,837
001-0521-521.23-00	LIFE AND HEALTH INSURANCE	1,340,136	1,731,437	1,731,437	1,610,616
001-0521-521.24-00	WORKERS' COMPENSATION	262,695	294,688	294,688	302,099
001-0521-521.26-00	OTHER POST EMPLOYMENT BENEFITS	17,989	27,456	27,456	27,456
	TOTAL PERSONAL SERVICES	13,979,550	15,216,840	15,216,840	15,738,718
001-0521-521.31-01	MISC PROFESSIONAL SERVICES	4,912	5,075	5,075	6,675
001-0521-521.31-02	LEGAL SERVICES	2,557	25,000	25,000	25,000
001-0521-521.31-06	MEDICAL SERVICES	7,873	5,450	5,450	5,900
001-0521-521.34-01	MISC OTHER CONTRACTUAL SERVICES	88,846	118,905	118,905	113,869
001-0521-521.40-00	TRAVEL AND PER DIEM	12,635	9,000	9,000	9,000
001-0521-521.41-01	CABLE SERVICES	2,526	2,232	2,232	3,372
001-0521-521.41-02	TELEPHONE SERVICES	54,516	58,733	58,733	48,769
001-0521-521.41-04	INTERNET SERVICES	56,630	60,564	60,564	60,564
001-0521-521.41-05	POSTAGE	2,188	2,000	2,000	2,000
001-0521-521.43-00	UTILITY SERVICES	74,088	81,768	81,768	81,768
001-0521-521.44-00	RENTALS AND LEASES	-	211,738	211,738	211,738
001-0521-521.45-00	INSURANCE	381,771	298,934	298,934	439,037
001-0521-521.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	13,836	36,000	36,000	21,000
001-0521-521.46-03	REPAIR AND MAINT SVCS-VEHICLES	253,108	256,800	269,479	390,682
001-0521-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	252,633	478,217	478,217	583,797
001-0521-521.46-10	REPAIR AND MAINT SVCS-BUILDING	17,915	15,000	15,000	31,112
001-0521-521.47-01	MISC PRINTING AND BINDING	2,056	1,000	1,000	1,000
001-0521-521.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	1,177	200	200	200
001-0521-521.49-05	LICENSES, TAXES, AND CERTIFICATIONS	2,817	2,200	2,200	2,200
001-0521-521.49-13	OTHER- INVESTIGATIVE FUNDS	30	500	500	500
001-0521-521.51-00	OFFICE SUPPLIES	3,833	6,300	6,300	6,300
001-0521-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	145,979	242,042	242,042	264,616
001-0521-521.52-03	GASOLINE AND OIL	233,953	230,000	230,000	230,000
001-0521-521.52-04	UNIFORMS AND ACCESSORIES	91,101	118,110	118,110	124,831
001-0521-521.54-01	DUES AND SUBSCRIPTIONS	1,860	4,705	4,705	5,295
001-0521-521.54-02	SEMINARS AND COURSES	27,810	38,575	38,575	38,575
001-0521-521.54-03	EDUCATIONAL ASSISTANCE PROGRAM	37,158	25,000	25,000	25,000
001-0521-521.54-04	EDUCATION-SECOND DOLLAR FUNDING	9,823	10,000	10,000	10,000
	TOTAL OPERATING EXPENDITURES	1,783,631	2,344,048	2,356,727	2,742,800

001-0521-521.62-00	BUILDING	1,230	-	35,164	-
001-0521-521.64-00	MACHINERY AND EQUIPMENT	<u>582,960</u>	<u>81,200</u>	<u>283,105</u>	<u>574,012</u>
	TOTAL CAPITAL OUTLAY	584,190	81,200	318,269	574,012
001-0521-521.71-00	PRINCIPAL	270,642	125,844	125,844	286,881
001-0521-521.72-00	INTEREST	<u>23,173</u>	<u>6,745</u>	<u>6,745</u>	<u>24,563</u>
	TOTAL DEBT SERVICE	293,815	132,589	132,589	311,444
001-0521-581.91-02	GRANTS-CITY MATCH	<u>-</u>	<u>8,400</u>	<u>8,400</u>	<u>8,400</u>
	TOTAL OTHER USES	-	8,400	8,400	8,400
TOTAL SWORN DIVISION		<u>16,641,186</u>	<u>17,783,077</u>	<u>18,032,825</u>	<u>19,375,373</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-MISCELLANEOUS DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0520-521.12-00	REGULAR SALARIES AND WAGES	632,786	638,421	638,421	712,464
001-0520-521.13-00	OTHER SALARIES AND WAGES	299,132	396,432	396,432	405,667
001-0520-521.14-00	OVERTIME	9,871	9,461	9,461	10,167
001-0520-521.21-00	FICA TAXES	70,235	79,890	79,890	86,315
001-0520-521.22-00	RETIREMENT CONTRIBUTIONS	128,213	134,695	134,695	142,286
001-0520-521.23-00	LIFE AND HEALTH INSURANCE	140,566	156,988	156,988	168,679
001-0520-521.24-00	WORKERS' COMPENSATION	7,018	8,521	8,521	8,071
001-0520-521.26-00	OTHER POSTEMPLOYMENT BENEFITS	11,890	12,180	12,180	12,180
	TOTAL PERSONAL SERVICES	1,299,711	1,436,588	1,436,588	1,545,829
001-0520-521.31-01	MISC PROFESSIONAL SERVICES	300	750	750	750
001-0520-521.34-01	MISC CONTRACTUAL SERVICES	101,737	99,469	99,469	109,009
001-0520-521.40-00	TRAVEL AND PER DIEM	1,873	3,996	3,996	3,996
001-0520-521.41-02	TELEPHONE SERVICES	1,693	2,000	2,000	2,000
001-0520-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	820	1,359	1,359	825
001-0520-521.47-01	MISC PRINTING AND BINDING	149	320	320	320
001-0520-521.49-05	LICNSES/TAXES/CERTIFICTNS	675	1,000	1,000	1,000
001-0520-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,644	2,000	2,000	2,000
001-0520-521.52-04	UNIFORMS AND ACCESSORIES	8,356	15,350	15,350	15,950
001-0520-521.54-01	DUES AND SUBSCRIPTIONS	460	585	585	585
001-0520-521.54-02	SEMINARS AND COURSES	1,529	2,635	2,635	2,635
001-0520-521.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	3,000	3,000	3,000
	TOTAL OPERATING EXPENDITURES	120,236	132,464	132,464	142,070
TOTAL NONSWORN-MISCELLANEOUS DIVISION		1,419,947	1,569,052	1,569,052	1,687,899

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-COMMUNICATIONS DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0530-521.12-00	REGULAR SALARIES AND WAGES	1,277,042	1,281,234	1,281,234	1,319,671
001-0530-521.14-00	OVERTIME	270,794	254,888	254,888	262,535
001-0530-521.21-00	FICA TAXES	114,876	117,513	117,513	121,039
001-0530-521.22-00	RETIREMENT CONTRIBUTIONS	331,363	334,875	334,875	332,263
001-0530-521.23-00	LIFE AND HEALTH INSURANCE	221,389	305,291	305,291	281,477
001-0530-521.24-00	WORKERS' COMPENSATION	1,128	1,368	1,368	1,297
001-0530-521.26-00	OTHER POSTEMPLOYMENT BENEFITS	50	-	-	-
	TOTAL PERSONAL SERVICES	2,216,642	2,295,168	2,295,168	2,318,281
001-0530-521.31-01	MISC PROFESSIONAL SERVICES	600	625	625	625
001-0530-521.34-01	MISC CONTRACTUAL SERVICES	6,803	19,550	19,550	10,000
001-0530-521.40-00	TRAVEL AND PER DIEM	38	2,000	2,000	2,000
001-0530-521.41-02	TELEPHONE SERVICES	3,403	4,065	4,065	4,065
001-0530-521.41-03	RADIO SERVICES	15,636	17,964	17,964	17,964
001-0530-521.43-00	UTILITY SERVICES	1,291	4,460	4,460	1,368
001-0530-521.44-00	RENTALS AND LEASES	3,439	3,072	3,072	3,500
001-0530-521.45-00	INSURANCE	12	-	-	-
001-0530-521.46-02	REPAIR AND MAINT SVCS-EQUIPMNT	-	1,500	1,500	1,500
001-0530-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	14,910	11,322	11,322	77,295
001-0530-521.46-10	REPAIR AND MAINT SVCS-BUILDING	12,882	5,000	5,000	9,000
001-0530-521.47-01	MISC PRINTING AND BINDING	-	150	150	150
001-0530-521.49-05	LICENSES/TAXES/CERTIFICATIONS	450	625	625	1,675
001-0530-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	5,009	9,430	9,430	14,130
001-0530-521.52-04	UNIFORMS AND ACCESSORIES	3,296	5,565	5,565	5,565
001-0530-521.54-01	DUES AND SUBSCRIPTIONS	1,012	1,672	1,672	2,512
001-0530-521.54-02	SEMINARS AND COURSES	1,100	5,400	5,400	7,275
001-0530-521.54-03	EDUC ASSIST PROG REIMBURS	-	4,000	4,000	4,000
	TOTAL OPERATING EXPENDITURES	69,881	96,400	96,400	162,624
001-0530-521.62-00	BUILDINGS	-	-	41,230	-
001-0530-521.63-00	IMPROVEMENTS OTHER THAN BLDG	-	-	30,000	-
001-0530-521.64-00	MACHINERY AND EQUIPMENT	-	29,034	29,034	-
	TOTAL CAPITAL OUTLAY	-	29,034	100,264	-
TOTAL NONSWORN-COMMUNICATIONS DIVISION		<u>2,286,523</u>	<u>2,420,603</u>	<u>2,491,833</u>	<u>2,480,905</u>
TOTAL POLICE DEPARTMENT		<u>20,347,656</u>	<u>21,772,732</u>	<u>22,093,710</u>	<u>23,544,178</u>



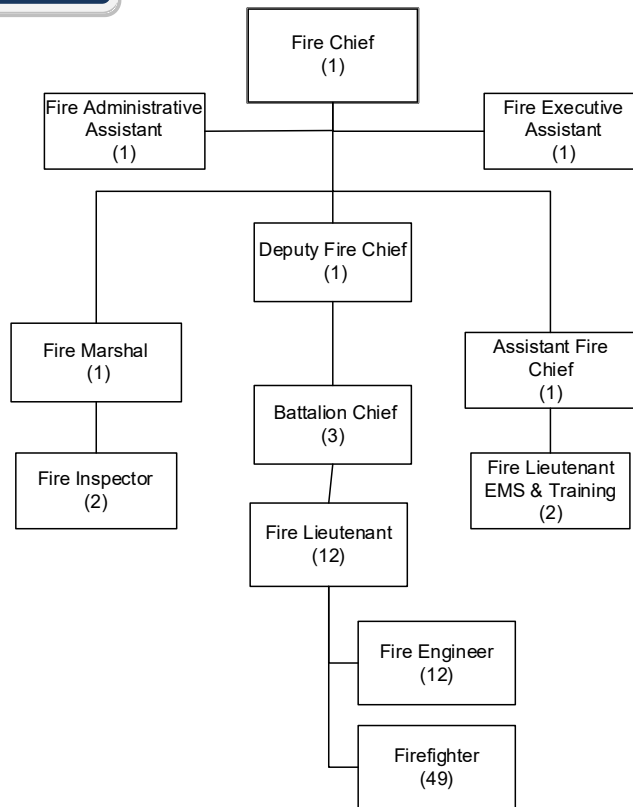
FIRE/RESCUE DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Protect life and property from fire and other emergencies within our community through public education, fire code management, and timely responses to incidents.	CORE FUNCTIONS: • Fire, emergency medical, and other incident responses • Fire inspections, fire prevention and education • Community risk reduction, emergency preparedness, life safety • Training and professional development • Emergency management • Firefighter health, safety and wellness
CHALLENGES: • Difficulty maintaining service levels (response times) with the current location of station - Station 23 • Ongoing firefighter recruitment and retention – including Regional changes in leave, pay & incentives, staff support & succession planning • Supply chain and cost limitations for fleet and supplies paired with the uncertainty of tariff impacts • Additional responsibilities to fully support Citywide Emergency Medical Services (EMS) transport, including collections, and increased number of commercial building inspections for fire safety • Changes in policy for emissions and equipment life cycle requiring replacement will drastically affect costs • Major price increases in apparatus and vehicle costs. • Legislation recently adopted which will require more staffing to accommodate fewer working hours for the health and safety of firefighters and medical staff • Ability to sustain capital projects including improvement and relocation of existing stations • Current staffing limits ability to do in-house training	BUSINESS ASSUMPTIONS: • Reliable dispatching/communication services • Citizens will respond well to outreach efforts • Increasing demand and need for commercial occupancy inspections will have the resources to respond effectively • Emergency Medical Services (EMS) call volume will continue to rise due to community growth • Budget will include increases to allow for the price escalation on supplies, equipment, regulatory compliance • Population growth will exceed current infrastructure • Capital costs will continue to rise

Organizational Structure

FTE: 86



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Ensure a Safe Community

Department Goal

Protection and preservation of life and property

Objectives

- Continue the Winter Garden Fire and Rescue Department emergency preparedness and awareness program to better prepare the community for natural disasters and other emergencies. Pursue all opportunities to engage with the public, distribute emergency preparedness guides, conduct proactive hydrant inspections and host car seat installation events to improve the overall 'emergency preparedness satisfaction index'.
- Improve the 'fire prevention & education satisfaction index' through continued fire prevention outreach focused on ongoing smoke detector inspections of all targeted vulnerable households.
- Ensure efficient and timely responsiveness to fire emergency calls and the overall delivery of fire services to the community.
- Ensure efficient and timely responsiveness to medical emergency calls and the overall delivery of ambulance or emergency medical services to the community.

- Continue to host and provide the citizen cardiopulmonary resuscitation (CPR) training program for Winter Garden residents to help bolster and improve the 'CPR certified per 1,000 residents ratio.'

Strategic Priority #2

Provide Sound Fiscal Management

Department Goal

Contain and control Fire Department's overtime cost

Objective

- Continue to monitor as well as control usage of firefighter overtime and ensure policies and management practices are adhered to by all supervisors.

Strategic Priority #3

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Emergency Preparedness Satisfaction Index **	83%	83%	85%↑
Fire Prevention & Education Satisfaction Index **	86%	86%	88%↑
Safety from Fire, Flood or Other Natural Disaster Satisfaction Index **	84%	84%	86%↑
Fire Services Satisfaction Index **	96%	96%	≥ 95%↑
Emergency Medical Services Satisfaction Index **	95%	95%	≥ 95%↑
Employee Motivation and Productivity Satisfaction Rating ***	78.8%	87.4%	≥ 80%↑
FINANCIAL INDICATORS			
Labor Budget to Actual Labor Variance (+/- Percentage)	1.2%	12.6%	+/- 5%↓
Overtime Labor Budget to Actual Labor Variance (+/- Percentage)	22.4%	-16.7%	+/- 5%↓
OPERATIONAL INDICATORS			
Fire Average Response Time	6:07	5:13	≤ 5:20↓
EMS Average Response Time	5:25	5:26	≤ 5:00↓

CPR Certified / 1,000 Residents Ratio	137.31	161	165↑
# of Incidents where CPR was used prior to a First Responder	3	3	10↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

*** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-062X-522.12-00	REGULAR SALARIES & WAGES	5,894,464	6,330,602	6,330,602	7,837,267
001-062X-522.14-00	OVERTIME	942,124	969,557	969,557	1,563,894
001-062X-522.15-00	SPECIAL PAY	31,530	37,585	37,585	39,307
001-062X-522.21-00	FICA TAXES	505,924	561,337	561,337	722,196
001-062X-522.22-00	RETIREMENT CONTRIBUTIONS	1,348,871	1,561,504	1,561,504	2,038,172
001-062X-522.23-00	LIFE AND HEALTH INSURANCE	949,068	1,168,624	1,168,624	1,404,737
001-062X-522.24-00	WORKERS' COMPENSATION	228,328	277,593	277,593	232,992
001-062X-522.26-00	OTHER POST EMPLOYMENT BENEFITS	21,721	22,392	22,392	21,374
	TOTAL PERSONAL SERVICES	9,922,030	10,929,194	10,929,194	13,859,939
001-062X-522.31-02	LEGAL	2,500	4,000	4,000	4,000
001-062X-522.31-06	MEDICAL SERVICES	56,109	68,070	68,070	73,721
001-062X-522.34-01	MISC CONTRACTUAL SERVICES	511,059	740,077	850,077	824,522
001-062X-522.40-00	TRAVEL AND PER DIEM	5,551	7,600	7,600	11,500
001-062X-522.41-01	MISC COMMUNICTN/FRGHT SVC	5,174	4,925	4,925	5,850
001-062X-522.41-02	TELEPHONE SERVICES	15,695	22,150	22,150	17,550
001-062X-522.41-03	RADIO SERVICES	602	950	950	950
001-062X-522.41-04	INTERNET SERVICES	45,585	47,400	47,400	46,950
001-062X-522.41-05	POSTAGE	2,549	1,350	1,350	1,100
001-062X-522.43-00	UTILITY SERVICES	82,018	84,300	84,300	92,300
001-062X-522.44-00	RENTALS AND LEASES	23,510	26,500	26,500	33,000
001-062X-522.45-00	INSURANCE	188,995	241,290	241,290	217,344
001-062X-522.46-02	REPAIR/MAINT SVC-EQUIPMNT	90,141	88,950	88,950	85,200
001-062X-522.46-03	REPAIR/MAINT SVC-VEHICLES	644,893	425,854	425,854	619,085
001-062X-522.46-05	REPAIR/MAINT SVC-SOFTWARE	1,342	500	500	2,385
001-062X-522.46-10	REPAIR/MAINT SVC-BUILDING	102,059	98,370	107,370	136,702
001-062X-522.47-01	MISC PRINTING AND BINDING	-	1,000	1,000	1,000
001-062X-522.48-01	ADVERTISEMENT-LEGAL,OTHER	-	1,000	1,000	1,000
001-062X-522.48-02	PROMOTIONAL ITEMS	13,829	14,000	14,000	15,000
001-062X-522.49-05	LICNSES/TAXES/CERTIFTCTNS	11,629	7,625	7,625	14,320
001-062X-522.51-00	OFFICE SUPPLIES	2,265	10,100	10,100	9,900
001-062X-522.52-01	MISC OPERATING SUPPLIES	271,580	392,226	392,226	331,620
001-062X-522.52-03	GASOLINE AND OIL	88,297	101,000	101,000	106,000
001-062X-522.52-04	UNIFORMS AND ACCESSORIES	112,858	128,263	128,263	227,493
001-062X-522.54-01	DUES AND SUBSCRIPTIONS	5,423	12,070	12,070	12,165
001-062X-522.54-02	SEMINARS AND COURSES	6,113	9,440	9,440	21,026
001-062X-522.54-03	EDUC ASSIST PROG REIMBURS	6,159	27,000	27,000	28,950
001-062X-522.54-04	CERTIFICATION CLASS REIMBURS	69,619	122,063	122,063	98,410
	TOTAL OPERATING EXPENDITURES	2,365,554	2,688,073	2,807,073	3,039,043

001-062X-522.62-00	BUILDINGS	51,842	134,285	5,757,160	100,000
001-062X-522.63-00	IMPROVEMENTS OTHER THAN BUILDING	-	-	19,000	-
001-062X-522.64-00	MACHINERY AND EQUIPMENT	2,135,847	861,100	2,389,565	930,174
	TOTAL CAPITAL OUTLAY	2,187,689	995,385	8,165,725	1,030,174
001-062X-522.71-00	PRINCIPAL	746	2,203	2,203	791
001-062X-522.72-00	INTEREST	4	48	48	4
	TOTAL DEBT SERVICE	750	2,251	2,251	795
TOTAL FIRE DEPARTMENT		14,476,023	14,614,903	21,904,243	17,929,951

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
CODE ENFORCEMENT DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0528-521.12-00	REGULAR SALARIES AND WAGES	161,496	168,378	168,378	175,658
001-0528-521.14-00	OVERTIME	6,434	6,353	6,353	6,367
001-0528-521.21-00	FICA TAXES	12,640	13,367	13,367	13,925
001-0528-521.22-00	RETIREMENT CONTRIBUTIONS	35,930	36,327	36,327	35,841
001-0528-521.23-00	LIFE AND HEALTH INSURANCE	30,540	29,652	29,652	36,648
001-0528-521.24-00	WORKERS' COMPENSATION	2,135	2,854	2,854	2,455
	TOTAL PERSONAL SERVICES	249,175	256,931	256,931	270,894
001-0528-521.31-02	LEGAL SERVICES	2,755	2,000	2,000	2,000
001-0528-521.34-01	MISC OTHER CONTRACTUAL SERVICES	1,625	5,000	5,000	5,000
001-0528-521.40-00	TRAVEL AND PER DIEM	1,682	600	600	1,000
001-0528-521.41-02	TELEPHONE SERVICES	3,043	3,376	3,376	2,796
001-0528-521.41-04	INTERNET SERVICES	3,678	4,180	4,180	3,936
001-0528-521.41-05	POSTAGE	1,314	1,500	1,500	1,500
001-0528-521.45-00	INSURANCE	2,954	3,479	3,479	3,397
001-0528-521.46-03	REPAIR AND MAINT SVCS-VEHICLES	1,979	3,500	3,500	20,618
001-0528-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	2,882	3,430	3,430	3,430
001-0528-521.47-01	MISC PRINTING AND BINDING	71	750	750	750
001-0528-521.48-01	PROMOTIONAL-ADVERTISEMENTS	-	500	500	500
001-0528-521.49-05	LICNSES/TAXES/CERTICATIONS	1,386	1,250	1,250	3,500
001-0528-521.51-00	OFFICE SUPPLIES	24	250	250	250
001-0528-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	145	350	350	350
001-0528-521.52-03	GASOLINE AND OIL	6,730	10,477	10,477	10,000
001-0528-521.52-04	UNIFORMS AND ACCESSORIES	2,524	1,000	1,000	1,000
001-0528-521.54-01	DUES AND SUBSCRIPTIONS	255	145	145	295
001-0528-521.54-02	SEMINARS AND COURSES	650	600	600	1,500
	TOTAL OPERATING EXPENDITURES	33,697	42,387	42,387	61,822
TOTAL CODE ENFORCEMENT DIVISION		282,872	299,317	299,317	332,716

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
BUILDING INSPECTION DIVISION**

		<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET *</u>
134-0324-524.12-00	REGULAR SALARIES AND WAGES	828,316	910,222	910,222	-
134-0324-524.14-00	OVERTIME	25,877	11,062	11,062	-
134-0324-524.21-00	FICA TAXES	64,594	70,478	70,478	-
134-0324-524.22-00	RETIREMENT CONTRIBUTIONS	164,527	191,535	191,535	-
134-0324-524.23-00	LIFE AND HEALTH INSURANCE	109,147	142,365	142,365	-
134-0324-524.24-00	WORKERS' COMPENSATION	8,056	9,781	9,781	-
134-0324-524.26-00	OTHER POSTEMPLOYMENT BENEFITS	5,656	5,616	5,616	-
	TOTAL PERSONAL SERVICES	1,206,173	1,341,058	1,341,058	-
134-0324-524.34-01	MISC OTHER CONTRACTUAL SERVICES	346,638	350,000	350,000	-
134-0324-524.34-08	PERSONNEL SERVICES	55,666	10,000	10,000	-
134-0324-524.40-00	TRAVEL AND PER DIEM	629	2,500	2,500	-
134-0324-524.41-02	TELEPHONE SERVICES	9,142	9,700	9,700	-
134-0324-524.41-04	INTERNET SERVICES	2,847	3,121	3,121	-
134-0324-524.41-05	POSTAGE	367	500	500	-
134-0324-524.43-00	UTILITY SERVICES	19,237	19,916	19,916	-
134-0324-524.44-00	RENTALS AND LEASES	2,788	5,050	5,050	-
134-0324-524.45-00	INSURANCE	24,035	36,803	36,803	-
134-0324-524.46-01	REPAIR AND MAINT SVCS-MISC	-	500	500	-
134-0324-524.46-03	REPAIR AND MAINT SVCS-VEHICLES	2,682	14,175	14,175	-
134-0324-524.46-05	REPAIR AND MAINT SVCS-SOFTWARE	51,004	62,150	62,150	-
134-0324-524.46-06	REPAIR AND MAINT SVCS-HARDWARE	4,489	1,500	1,500	-
134-0324-524.46-10	REPAIR AND MAINT SVCS-BUILDING	1,861	7,225	7,225	-
134-0324-524.47-01	MISC PRINTING AND BINDING	553	650	650	-
134-0324-524.47-02	RECORDS MANAGEMENT	-	500	500	-
134-0324-524.49-05	LICENSES, TAXES, AND CERTIFICATIONS	15	1,500	1,500	-
134-0324-524.51-00	OFFICE SUPPLIES	2,842	7,250	7,250	-
134-0324-524.52-01	MISCELLANEOUS OPERATING SUPPLIES	3,751	9,100	9,100	-
134-0324-524.52-03	GASOLINE AND OIL	6,202	12,480	12,480	-
134-0324-524.52-04	UNIFORMS AND ACCESSORIES	1,755	4,080	4,080	-
134-0324-524.54-01	DUES AND SUBSCRIPTIONS	3,445	7,500	7,500	-
134-0324-524.54-02	SEMINARS AND COURSES	7,068	20,000	20,000	-
134-0324-524.54-03	EDUCATIONAL ASSIST PROG REIMB	-	5,000	5,000	-
	TOTAL OPERATING EXPENDITURES	547,016	591,200	591,200	-
134-0324-580-64-00	CAPITAL OUTLAY - LEASES/SBITA	83,878	-	-	-
134-0324-524.64-00	MACHINERY AND EQUIPMENT	92,293	-	-	-
	TOTAL CAPITAL OUTLAY	176,171	-	-	-
134-0324-524.71-00	PRINCIPAL	17,244	2,203	2,203	-
134-0324-524.72-00	INTEREST	306	48	48	-
	TOTAL DEBT SERVICE	17,550	2,251	2,251	-
	TOTAL BUILDING INSPECTION DIVISION	1,946,910	1,934,510	1,934,510	-

* This department has been moved from the General Fund to a separate Special Revenue Fund in FY2027

- PHYSICAL ENVIRONMENT -

Facilities Management

Fleet Management

Public Services Administration

Cemetery



WINTER GARDEN

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PUBLIC SERVICES DEPARTMENT

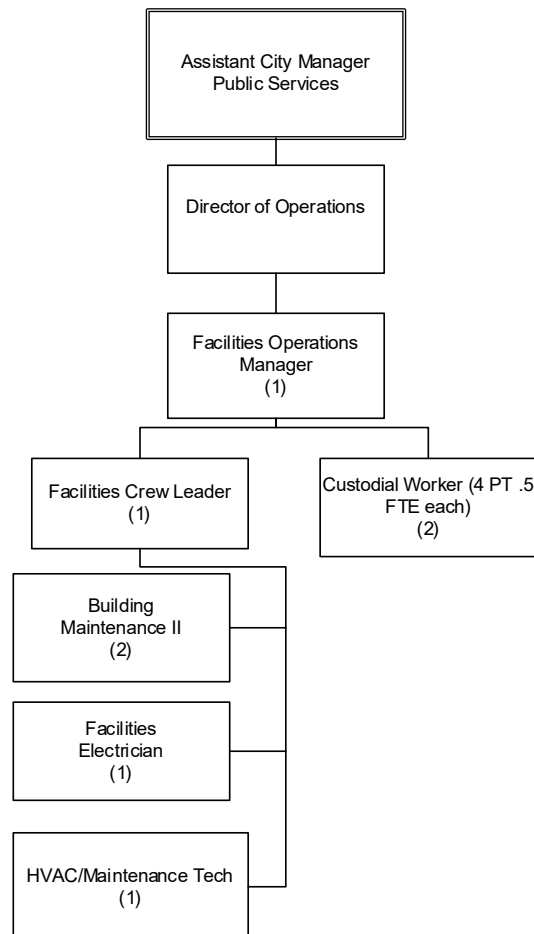
FACILITIES MANAGEMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Enhance and maintain the appearance and safety of the City by the efficient management of its facilities.	CORE FUNCTIONS: • Maintenance of City facilities • Selection and management of products, contracts, and vendors • Monitor and improve condition of City facilities assets • Support for City events and meetings
CHALLENGES: • Staffing levels are currently affecting level of service as we acquire more property to maintain with the same number of personnel • Experiencing higher than expected costs of maintaining facilities • A heavy volume of electrical related work from departments and city projects continues to grow • Office workload related to documentation, scheduling, and other assorted tasks slow down manager's project management capability. Additional administration support is required to improve efficiency	BUSINESS ASSUMPTIONS: • Sufficient funding will be available for training, education, sustainability, and maintenance • Work that requires outsourcing will be done in a timely and cost-effective manner

Organizational Structure

FTE: 8



2026-2027 STRATEGIC PRIORITIES, GOALS AND OBJECTIVES

Strategic Priority #1

Deliver Quality Services Equitably and Respectfully

Department Goal

Provide “best in class” customer service through prompt responses and timely completions of corrective and preventive maintenance work orders

Objectives

- Proactively review the service delivery process and experience to achieve an overall facilities management satisfaction rating of at least **90%**.
- Ensure a responsive Facilities operation to all work request demand while containing repair costs within acceptable parameters and optimizing the efficient utilization of resources.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Facilities Overall Customer Service Satisfaction Rating **	91.9%	95.5%	≥90% ↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	87.4%	≥80% ↑
FINANCIAL INDICATORS			
Average Level 1 Repair Costs (Life & Safety Failures)	\$341	\$95	≤ \$200 ↓
Average Level 2 Repair Costs (Equipment Defects)	\$157	\$199	≤ \$275 ↓
Average Preventive Maintenance Cost	\$79.50	\$82	≤ \$200 ↓
Average Corrective Maintenance Cost	\$344.25	\$291	≤ \$450 ↓
Average Request For Services Task Cost ***	\$120.51	\$119	≤ \$250 ↓
Average Events Related Cost **	\$7,938	\$5,154	≤ \$5,280 ↓

OPERATIONAL INDICATORS			
Average Days to Close <i>Level 1</i> Service Work Requests (Life & Safety Failures)	1.25	1.25	≤ 2 ↓
Average Days to Close <i>Level 2</i> Service Work Requests (Equipment Defects)	2.3	2.75	≤ 3 ↓
% Preventive Maintenance vs Corrective Maintenance	51%	52%	60% ↑
Average Preventive Maintenance Hours	1	1	≤ 2 ↓
Average Corrective Maintenance Hours	3	2	≤ 4 ↓
Average Request For Services Task Hours	1.9	1.8	≤ 2 ↓
Average Events Related Hours	119.9	75	132 ↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

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**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PHYSICAL ENVIRONMENT
FACILITIES MANAGEMENT DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0746-539.12-00	REGULAR SALARIES AND WAGES	611,085	643,710	643,710	615,778
001-0746-539.14-00	OVERTIME	93,555	100,163	100,163	99,168
001-0746-539.21-00	FICA TAXES	52,585	56,627	56,627	54,693
001-0746-539.22-00	RETIREMENT CONTRIBUTIONS	129,983	129,394	129,394	140,773
001-0746-539.23-00	LIFE AND HEALTH INSURANCE	69,718	119,228	119,228	86,799
001-0746-539.24-00	WORKERS' COMPENSATION	22,181	8,543	8,543	25,508
001-0746-539.26-00	OTHER POSTEMPLOYMENT BENEFITS	20	-	-	-
	TOTAL PERSONAL SERVICES	979,127	1,057,665	1,057,665	1,022,720
001-0746-539.34-01	MISC OTHER CONTRACTUAL SERVICES	48,469	105,029	105,029	118,889
001-0746-539.34-06	JANITORIAL SERVICES	191,638	189,324	189,324	195,690
001-0746-539.34-08	PERSONNEL SERVICES	44,769	90,000	90,000	112,500
001-0746-539.40-00	TRAVEL AND PER DIEM	414	2,150	2,150	2,150
001-0746-539.41-02	TELEPHONE SERVICES	10,708	11,000	11,000	6,600
001-0746-539.41-04	INTERNET SERVICES	6,200	7,488	7,488	7,488
001-0746-539.43-00	UTILITY SERVICES	52,856	48,750	48,750	55,275
001-0746-539.44-00	RENTALS AND LEASES	4,799	16,300	16,300	16,300
001-0746-539.45-00	INSURANCE	5,333	4,892	4,892	6,133
001-0746-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	10,199	2,500	2,500	3,400
001-0746-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	7,900	16,150	16,150	45,698
001-0746-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	934	100	100	100
001-0746-539.46-10	REPAIR AND MAINT SVCS-BUILDING	397,185	323,737	323,737	310,538
001-0746-539.47-01	MISC PRINTING AND BINDING	97	75	75	75
001-0746-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	475	475	475	475
001-0746-539.49-11	OTHER CURRENT CHGS & OBG / EMP	231	850	850	850
001-0746-539.51-00	OFFICE SUPPLIES	1,536	750	750	750
001-0746-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	41,188	37,025	37,025	42,825
001-0746-539.52-02	CHEMICALS	3,502	5,650	5,650	5,650
001-0746-539.52-03	GASOLINE AND OIL	13,488	13,900	13,900	13,900
001-0746-539.52-04	UNIFORMS AND ACCESSORIES	8,210	7,875	7,875	8,108
001-0746-539.52-99	OPERATING SUPPLIES	-	15,775	15,775	17,625
001-0746-539.54-01	DUES AND SUBSCRIPTIONS	7,339	11,950	11,950	7,050
001-0746-539.54-02	SEMINARS AND COURSES	2,320	5,530	5,530	5,530
001-0746-539.54-03	EDUCATIONAL ASSISTANCE	1,635	-	-	-
	TOTAL OPERATING EXPENDITURES	861,425	917,275	917,275	983,599
001-0746-539.62-00	BUILDINGS	183,705	289,320	892,076	125,000
001-0746-539.63-00	IMPROVEMENTS OTHER THAN BUILDINGS	-	76,560	190,614	-
001-0746-539.64-00	MACHINERY AND EQUIPMENT	4,570	-	-	8,034
	TOTAL CAPITAL OUTLAY	188,275	365,880	1,082,690	133,034
TOTAL FACILITIES MANAGEMENT DIVISION		2,028,827	2,340,820	3,057,630	2,139,353



PUBLIC SERVICES DEPARTMENT

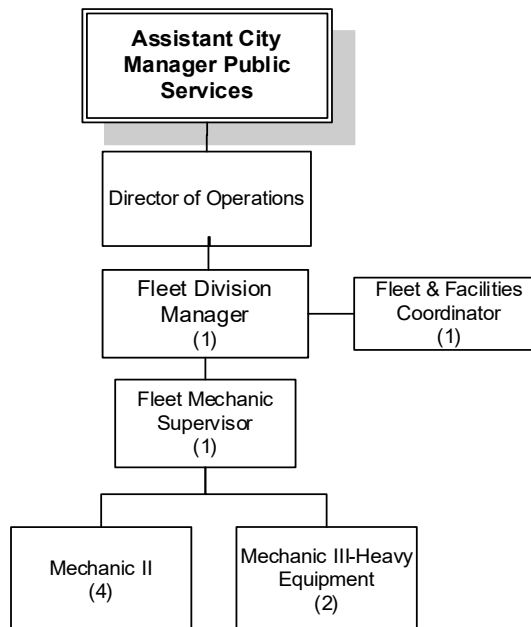
FLEET MANAGEMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: To efficiently maintain a safe and reliable fleet of City vehicles.	CORE FUNCTIONS: • Preventive maintenance and repairs of vehicles and equipment • Ensure that vehicles and equipment are adequate and ready for use • Fuel management and distribution
CHALLENGES: • Availability of replacement parts (supply chain issues) • Increasing maintenance costs associated with an aging fleet coupled with an inflationary environment (ex. tire pricing has increased exponentially, but all maintenance parts are affected) • Skill level - keeping pace with evolving technology • EPA requirements effect on pricing and availability of vehicles and parts	BUSINESS ASSUMPTIONS: • Adequate funding and resources are available • Maximize preventative maintenance to reduce vehicle deficiencies • Develop vehicle replacement cycles to maximize readiness/productivity • Continued practice of using an evening shift to keep overtime to a minimum and decrease downtime • Implement targeted on the job training and other available professional training resources to increase maintenance efficiency • Staff will have required certifications for work requirements

Organizational Structure

FTE: 9



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Deliver Quality Services Equitably and Respectfully

Department Goal

Maximize Fleet asset use and longevity through timely preventive and corrective maintenance

Objective

- Control maintenance and repair cost and ensure that all fleet vehicles are available, reliable and sufficiently utilized to help achieve a productive workforce.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Overall Fleet Management Satisfaction Rating **	97%	100%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	87.4%	≥ 80%↑
FINANCIAL INDICATOR			
Fleet Average Repair and PM Cost	\$1,067	\$809	\$900↓
OPERATIONAL INDICATORS			
Overall Preventative Maintenance Adherence Rate	99.8%	100%	≥ 95%↑
% Preventive vs. Corrective Maintenance	38%	54%	65%↑
Fleet Average Downtime Hours	64.30	17.3	30↓
% Repeat Repairs/Failures	3.5%	2.8%	2.5%↓
Fleet Assets-to-Mechanic Ratio	57.0	56.0	63.0↓
% of Repairs Outsourced	8.5%	17.0%	7%↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

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**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PHYSICAL ENVIRONMENT
FLEET MANAGEMENT DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0747-539.12-00	REGULAR SALARIES AND WAGES	661,939	681,018	681,018	604,265
001-0747-539.14-00	OVERTIME	33,741	51,216	51,216	35,765
001-0747-539.21-00	FICA TAXES	50,734	55,650	55,650	48,962
001-0747-539.22-00	RETIREMENT CONTRIBUTIONS	148,567	150,993	150,993	126,022
001-0747-539.23-00	LIFE AND HEALTH INSURANCE	126,995	159,421	159,421	121,595
001-0747-539.24-00	WORKERS' COMPENSATION	6,398	18,569	18,569	7,358
001-0747-539.26-00	OTHER POST EMPLOYMENT BENEFITS	15,035	17,688	17,688	17,688
	TOTAL PERSONAL SERVICES	1,043,409	1,134,555	1,134,555	961,655
001-0747-539.34-01	MISC OTHER CONTRACTUAL SERVICES	11,288	16,410	16,410	17,820
001-0747-539.34-06	JANITORIAL SERVICES	6,459	6,420	6,420	6,420
001-0747-539.34-08	PERSONNEL SERVICES	109	6,000	6,000	6,000
001-0747-539.40-00	TRAVEL AND PER DIEM	5,855	5,000	5,000	4,500
001-0747-539.41-02	TELEPHONE SERVICES	4,307	6,130	6,130	5,775
001-0747-539.41-03	RADIO SERVICES	86	700	700	1,000
001-0747-539.41-04	INTERNET	-	1,820	1,820	1,560
001-0747-539.41-05	COMMUNICATIONS/FREIGHT-POSTAGE	20	720	720	720
001-0747-539.43-00	UTILITY SERVICES	4,528	5,400	5,400	5,400
001-0747-539.44-00	RENTALS AND LEASES	10,955	12,480	12,480	15,960
001-0747-539.45-00	INSURANCE	25,923	18,008	18,008	28,000
001-0747-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	12,735	13,170	13,170	15,590
001-0747-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	19,035	18,700	18,700	31,706
001-0747-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	21,968	31,509	31,509	64,942
001-0747-539.46-10	REPAIR AND MAINT SVCS-BUILDING	15,013	12,000	12,000	12,000
001-0747-539.47-01	MISC PRINTING AND BINDING	141	500	500	700
001-0747-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	236	14,700	14,700	14,700
001-0747-539.51-00	OFFICE SUPPLIES	807	1,500	1,500	1,800
001-0747-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	46,767	38,500	38,500	47,100
001-0747-539.52-02	CHEMICALS	8,243	12,100	12,100	14,400
001-0747-539.52-03	GASOLINE AND OIL	41,094	44,600	44,600	54,900
001-0747-539.52-04	UNIFORMS AND ACCESSORIES	10,414	14,520	14,520	13,720
001-0747-539.52-05	INVENTORY PARTS	-	1,800	1,800	16,800
001-0747-539.54-01	DUES AND SUBSCRIPTIONS	427	2,400	2,400	2,100
001-0747-539.54-02	SEMINARS AND COURSES	12,487	18,000	18,000	16,950
	TOTAL OPERATING EXPENDITURES	258,897	303,087	303,087	400,563
001-0747-539.62-00	BUILDINGS	5,690	50,000	94,310	50,000
001-0747-539.63-00	IMPROVEMENTS OTHER THAN BUILDINGS	27,005	-	13,700	-
	TOTAL CAPITAL OUTLAY	32,695	50,000	108,010	50,000
	TOTAL FLEET MANAGEMENT DIVISION	1,335,001	1,487,642	1,545,652	1,412,218



PUBLIC SERVICES DEPARTMENT

ADMINISTRATION/CODE

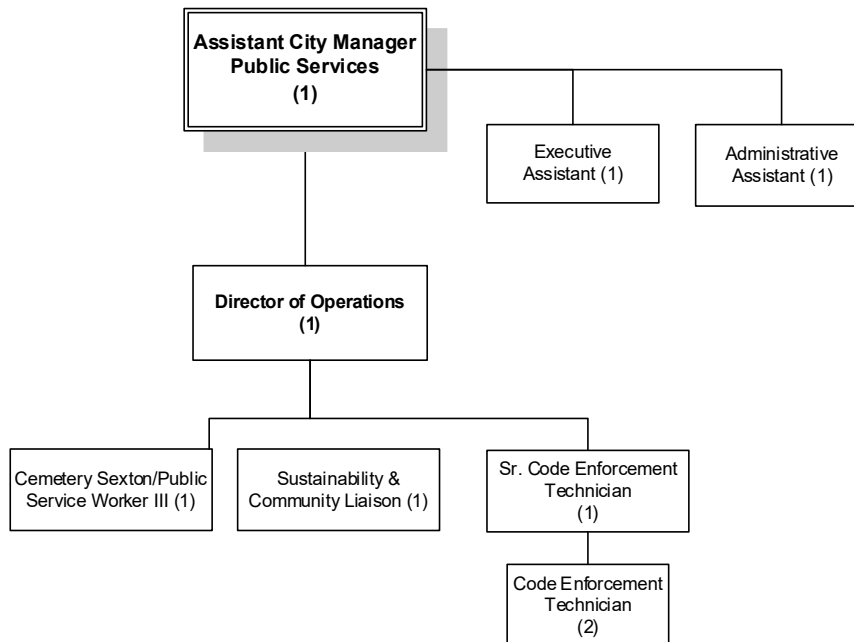
ENFORCEMENT/CEMETERY DIVISIONS

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Administration: To facilitate the provision and maintenance of high-quality infrastructure to efficiently deliver safe, reliable and responsive services. Cemetery: Provide compassionate care to families and assist them with the planning of their cemetery needs. Code Enforcement: To help maintain clean, safe and attractive neighborhoods which eliminate conditions that threaten the life, health and safety of residents.	CORE FUNCTIONS: • Management of Public Services Divisions • Liaison to State & Federal Regulatory Agencies • Assist with cemetery needs and maintain attractive cemetery grounds • Facilitate Sustainability Programs: Water Conservation, Reduce & Reuse, Illicit Discharges, & Clean Water • Enforce City codes
CHALLENGES: • Reliance on State and Federal Regulatory Agencies for approvals (permits and other requirements) • Additional unexpected mandates from regulatory agencies • Lean staffing and impending retirement eligibility across divisions • Cost constraints on budget due to inflation and recessionary concerns • Uncertainties of long-term effects on infrastructure projects • Impact on the pace of construction improvement projects resulting from continued inflationary environment and delays in the supply chain • City's Consumptive Use Permit (CUP) is restricted despite a growing population • Effect of the state of the economy on land/property maintenance, development and re-development causes more code violations to occur	BUSINESS ASSUMPTIONS: • Commercial and residential consumer impact fees may change • The City will provide community outreach and education for sustainability programs • Vacancies and staffing levels will improve to adequately meet workload demands • People will voluntarily comply with City codes

Organizational Structure

FTE: 9



2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide Sound Fiscal Management

Department Goal

Provide alternative funding for City capital improvement projects

Objective

- Continuously pursue and acquire grant funding from state and federal levels to facilitate targeted City infrastructural improvements and achieve a capital improvements external funding rate of at least **15%**.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.

Strategic Priority #3

Deliver Quality Services Equitably and Respectfully

Department Goals

Prompt and responsive telephone customer service experience on all Public Services inbound calls

Ensure safety in all Public Services areas through training and accountability

Objectives

- Proactively monitor and improve the overall telephone customer service delivery experience for all Public Services customers in order to meet or exceed the established service level standards that result in less queue wait times and fewer call abandonments.
 - Establish and maintain a safe and high performing work environment through proactive analysis of common job injury trends, providing targeted safety training, ensure greater staff accountability and by celebrating safety success milestones.
-

Strategic Priority #4

Provide an Attractive Community

Department Goals

Improve and preserve the aesthetics and community charm throughout the City

Objective

- Continue to proactively educate and engage citizens on the City's enforcement standards and work with citizens on the process while placing emphasis on targeted areas of need to achieve as well as maintain higher levels of voluntary citizen compliance.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Employee Motivation and Productivity Satisfaction Rating **	78.8%	87.4%	≥ 80%↑
Code Enforcement Satisfaction Index ***	62%	62%	67%↑
% Citizen Initiated Code Complaints	3.4%	4.0%	5.0%↓
FINANCIAL INDICATORS			
Capital Improvements External Funding Rate **** †	104%	87.4%	30%↑
Capital Improvements External Funding Received **** †	\$18,688,108	\$40,295,000	\$30,000,000↑

OPERATIONAL INDICATORS			
Total Recordable Incident Rate (Accidents Per 100 Employees)	31.1	22.0	0↓
Average Queue Wait Time (In Seconds)	:69	:84	≤ :90↓
Call Abandonment Rate	10%	11%	≤ 10%↓
Average Days Taken to Close a Code Case	14.25	11.00	45↓
% of Complaints/Cases Brought into Compliance without Official Action	99%	99%	100%↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees.

*** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

**** Represents grant funding received or anticipated from state and/or federal programs (based on availability) that helps to offset the City's Capital Improvement Project budget. Grants were awarded, but not yet received for FY25/26.

† Available grants matching the City's operating goals are heavily sought after by multiple municipalities. Pursuing grant opportunities and external funding still remain a key priority. The target for FY27 will be to continue focusing pursuits on helping to subsidize our reclaimed wastewater expansion effort.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PHYSICAL ENVIRONMENT
ADMINISTRATION DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0701-539.12-00	REGULAR SALARIES AND WAGES	134,619	144,225	144,225	173,009
001-0701-539.21-00	FICA TAXES	9,418	11,033	11,033	13,235
001-0701-539.22-00	RETIREMENT CONTRIBUTIONS	28,846	29,984	29,984	34,065
001-0701-539.23-00	LIFE AND HEALTH INSURANCE	30,432	48,292	48,292	65,048
001-0701-539.24-00	WORKERS' COMPENSATION	249	302	302	286
001-0701-539.26-00	OTHER POSTEMPLOYMENT BENEFITS	50	-	-	-
	TOTAL PERSONAL SERVICES	203,614	233,837	233,837	285,644
001-0701-539.34-01	MISC OTHER CONTRACTUAL SERVICES	1,787	-	-	-
001-0701-539.41-02	TELEPHONE SERVICES	58	125	125	125
001-0701-539.41-03	RADIO SERVICES	14	15	15	15
001-0701-539.41-05	POSTAGE	356	500	500	500
001-0701-539.43-00	UTILITY SERVICES	44,552	58,014	58,014	53,687
001-0701-539.44-00	RENTALS AND LEASES	841	3,552	3,552	3,552
001-0701-539.45-00	INSURANCE	10,550	16,152	16,152	12,367
001-0701-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	100	100	100
001-0701-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	250	250	250
001-0701-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	102	10,563	10,563	10,563
001-0701-539.46-10	REPAIR AND MAINT SVCS-BUILDING	3,652	4,386	4,386	1,885
001-0701-539.47-01	PRINTING AND BINDING	47	100	100	100
001-0701-539.48-01	PROMOTIONAL-ADVERTISEMENTS	-	100	100	100
001-0701-539.49-05	LICENSES/TAXES/CERTIFICATIONS	326	150	150	150
001-0701-539.51-00	OFFICE SUPPLIES	-	200	200	200
001-0701-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,379	3,000	3,000	2,000
001-0701-539.52-04	UNIFORMS AND ACCESSORIES	200	400	400	400
001-0701-539.54-01	DUES AND SUBSCRIPTIONS	30	-	-	-
	TOTAL OPERATING EXPENDITURES	63,894	97,607	97,607	85,994
001-0701-539.71-00	PRINCIPAL	2,560	2,484	2,484	2,714
001-0701-539.72-00	INTEREST	109	186	186	116
	TOTAL DEBT SERVICE	2,669	2,670	2,670	2,829
TOTAL ADMINISTRATION DIVISION		270,177	334,113	334,113	374,467

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PHYSICAL ENVIRONMENT
CEMETERY DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0739-539.12-00	REGULAR SALARIES AND WAGES	65,257	65,796	65,796	67,770
001-0739-539.14-00	OVERTIME	14,205	16,404	16,404	15,057
001-0739-539.21-00	FICA TAXES	6,063	6,288	6,288	6,336
001-0739-539.22-00	RETIREMENT CONTRIBUTIONS	17,002	17,920	17,920	16,309
001-0739-539.23-00	LIFE AND HEALTH INSURANCE	10,753	12,519	12,519	12,904
001-0739-539.24-00	WORKERS' COMPENSATION	3,125	2,798	2,798	3,594
	TOTAL PERSONAL SERVICES	116,405	121,726	121,726	121,970
001-0739-539.31-06	MEDICAL SERVICES	-	100	100	100
001-0739-539.34-01	MISC CONTRACTUAL SERVICES	104,307	66,245	66,245	70,435
001-0739-539.41-02	TELEPHONE SERVICES	934	1,500	1,500	1,500
001-0739-539.41-04	INTERNET	577	613	613	810
001-0739-539.43-00	UTILITY SERVICES	6,319	6,300	6,300	7,950
001-0739-539.45-00	INSURANCE	9,527	3,633	3,633	10,956
001-0739-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	4,124	300	300	8,614
001-0739-539.46-10	REPAIR AND MAINT SVCS-BUILDING	330	1,000	1,000	1,000
001-0739-539.47-01	PRINTING AND BINDING	-	100	100	100
001-0739-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	4,515	4,675	4,675	5,000
001-0739-539.49-07	VAULT OPENINGS	26,880	66,158	66,158	66,158
001-0739-539.51-00	OFFICE SUPPLIES	867	150	150	150
001-0739-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,858	3,000	3,000	3,000
001-0739-539.52-03	GASOLINE AND OIL	1,190	1,800	1,800	1,800
001-0739-539.52-04	UNIFORMS AND ACCESSORIES	969	855	855	855
	TOTAL OPERATING EXPENDITURES	162,397	156,429	156,429	178,428
001-0739-539.63-00	IMPROVEMENTS OTHER THAN BUILDING	1,805,414	100,000	230,785	-
	TOTAL CAPITAL OUTLAY	1,805,414	100,000	230,785	-
	TOTAL CEMETERY DIVISION	2,084,216	378,155	508,940	300,398

- TRANSPORTATION -

Engineering

Streets



WINTER GARDEN

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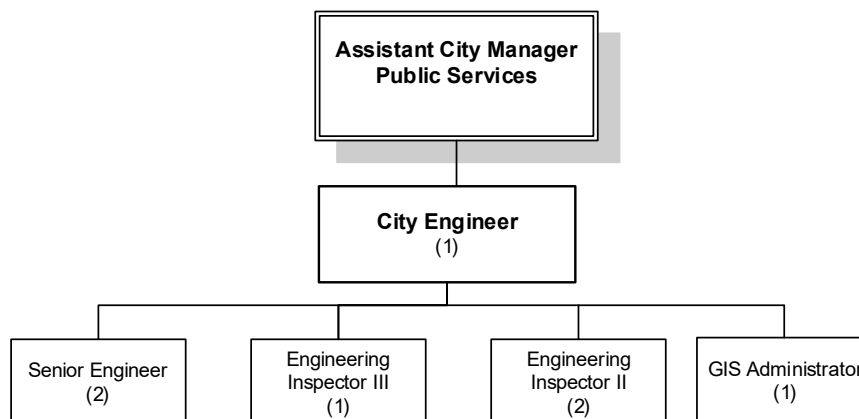
PUBLIC SERVICES DEPARTMENT ENGINEERING DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Provide professional engineering services, technical support, and problem resolution for the City as well as private entities through long-term infrastructure planning while ensuring sound project design and quality construction management.	CORE FUNCTIONS: • Stormwater Management/Planning • Monitor, Report and ensure Florida Department of Environmental Protection (FDEP) National Pollutant Discharge Elimination System (NPDES) Compliance • Capital improvement project management • Construction inspections (public and private development) • Public & private plan reviews and consultation • Geographic Information System (GIS) support for City Assets and Infrastructure
CHALLENGES: • Additional unexpected mandates from NPDES, Federal Emergency Management Agency (FEMA), and State and Federal regulatory agencies • Managing a variable project load with current staffing to meet the continuously growing needs • New projects might be delayed due to financial impact of increased material costs, supply chain issues and tariffs	BUSINESS ASSUMPTIONS: • Minimal change orders and schedule delays on construction projects • Sufficient funding for high priority Capital Improvement Projects (CIPs) • External stakeholders will complete their tasks within expected timeframes to avoid delays • Current staffing levels remain

Organizational Structure

FTE: 7



FY 2026-2027 STRATEGIC PRIORITY, GOALS & OBJECTIVES

Strategic Priority #1

Maintain Quality Services and Infrastructure

Department Goals

Ensure timely and within budget completion of all planned CIPs annually

Proactively safeguard engineering design standards on all infrastructure installations in the City

Objectives

- Evaluate, improve and diligently monitor Engineering's CIPs process to ensure on-time starts, on-time completions, quality design and controlled costs.
- Improve and monitor targeted engineering site inspections focused on safeguarding CIPs, Private and Right of Way infrastructure installations to ensure adherence with the City's quality design standards while achieving a certificate of completion rate of at least **95%**.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATOR			
Overall Quality of the Utility Infrastructure Satisfaction Index **	78%	78%	84%↑
FINANCIAL INDICATORS			
CIP Bid to Design Estimate Cost Variance %	21%	20%	≤ 10%↓
CIP Bid to Actual Cost Variance %	-4.9%	5%	≤ 5%↓
OPERATIONAL INDICATORS			
% of On-Time CIP Starts (Design Phase)	95.5%	95.0%	≥ 95%↑
CIPs Completed and/or on Schedule	97.4%	95.0%	≥ 95%↑
Number of Post Installation Asset Failures within 2 Years	0	0	0↓
Number of Post Installation Asset Failures within 5 Years after Warranty	0	0	0↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
TRANSPORTATION
ENGINEERING DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-1016-541.12-00	REGULAR SALARIES AND WAGES	572,030	628,260	628,260	675,339
001-1016-541.21-00	FICA TAXES	42,746	48,062	48,062	51,663
001-1016-541.22-00	RETIREMENT CONTRIBUTIONS	122,018	121,260	121,260	132,974
001-1016-541.23-00	LIFE AND HEALTH INSURANCE	86,735	98,623	98,623	104,082
001-1016-541.24-00	WORKERS' COMPENSATION	2,763	3,121	3,121	3,177
	TOTAL PERSONAL SERVICES	826,292	899,326	899,326	967,236
001-1016-541.31-04	ENGINEERING SERVICES	247,050	250,000	250,000	250,000
001-1016-541.34-01	MISC CONTRACTUAL SERVICES	184	-	-	-
001-1016-541.41-02	TELEPHONE SERVICES	3,341	3,450	3,450	3,289
001-1016-541.41-04	INTERNET SERVICES	3,101	2,875	2,875	2,875
001-1016-541.41-05	POSTAGE	3	74	74	75
001-1016-541.43-00	UTILITY SERVICES	6,536	6,767	6,767	4,650
001-1016-541.45-00	INSURANCE	9,386	7,315	7,315	9,536
001-1016-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	917	1,648	1,648	26,231
001-1016-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	10,109	39,825	39,825	40,000
001-1016-541.46-10	REPAIR AND MAINT SVCS-BUILDING	632	1,659	1,659	1,598
001-1016-541.47-01	MISC PRINTING AND BINDING	89	400	400	400
001-1016-541.48-01	ADVERTISEMENT-LEGAL, OTHER	555	1,155	1,155	1,200
001-1016-541.51-00	OFFICE SUPPLIES	545	400	400	400
001-1016-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,203	880	880	1,000
001-1016-541.52-03	GASOLINE AND OIL	4,251	-	-	5,000
001-1016-541.52-04	UNIFORMS AND ACCESSORIES	1,273	1,575	1,575	1,575
001-1016-541.54-01	DUES AND SUBSCRIPTIONS	7,630	950	950	1,250
	TOTAL OPERATING EXPENDITURES	296,805	318,973	318,973	349,079
001-1016-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	-	-	300,000	-
001-1016-580.64-00	CAPITAL OUTLAY - LEASES/SBITA	26,225	-	-	-
	TOTAL CAPITAL OUTLAY	26,225	-	300,000	-
001-1016-541.71-00	PRINCIPAL	5,107	-	-	5,413
001-1016-541.72-00	INTEREST	143	-	-	152
	TOTAL DEBT SERVICE	5,250	-	-	5,565
TOTAL ENGINEERING DIVISION		1,154,572	1,218,299	1,518,299	1,321,880

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
TRANSPORTATION
STREETS DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0741-541.12-00	REGULAR SALARIES AND WAGES	85,160	89,774	89,774	92,467
001-0741-541.14-00	OVERTIME	27,561	46,552	46,552	29,215
001-0741-541.21-00	FICA TAXES	7,879	10,429	10,429	9,309
001-0741-541.22-00	RETIREMENT CONTRIBUTIONS	24,118	27,808	27,808	23,959
001-0741-541.23-00	LIFE AND HEALTH INSURANCE	36,613	51,724	51,724	43,936
001-0741-541.24-00	WORKERS' COMPENSATION	6,107	9,406	9,406	7,023
001-0741-541.26-00	OTHER POST EMPLOYMENT BENEFITS	3,106	6,564	6,564	6,564
	TOTAL PERSONAL SERVICES	190,544	242,256	242,256	212,472
001-0741-541.34-01	MISC OTHER CONTRACTUAL SERVICES	887,779	859,000	859,000	872,500
001-0741-541.34-08	PERSONNEL SERVICES	39,027	23,655	23,655	33,851
001-0741-541.40-00	TRAVEL AND PER DIEM	7	-	-	-
001-0741-541.41-02	TELEPHONE SERVICES	376	600	600	600
001-0741-541.41-03	RADIO SERVICES	196	225	225	225
001-0741-541.41-04	INTERNET SERVICES	540	550	550	550
001-0741-541.43-00	UTILITY SERVICES	2,387	10,450	10,450	10,450
001-0741-541.44-00	RENTALS AND LEASES	22,059	9,500	9,500	38,960
001-0741-541.45-00	INSURANCE	58,390	78,682	78,682	67,149
001-0741-541.46-01	REPAIR AND MAINT SVCS-MISC	-	300	300	300
001-0741-541.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	9,772	31,500	31,500	31,500
001-0741-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	28,603	32,750	32,750	76,430
001-0741-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	957	21,375	21,375	21,375
001-0741-541.46-09	REPAIR AND MAINT SVCS-SIDEWALKS	12,420	41,500	41,500	41,500
001-0741-541.46-10	REPAIR AND MAINT SVCS-BUILDING	-	500	500	500
001-0741-541.49-04	TRAFFIC SIGNALS AND SIGNS	171,400	229,803	229,803	229,803
001-0741-541.49-05	LICENSES, TAXES, AND CERTIFICATIONS	45	1,250	1,250	1,250
001-0741-541.49-08	STREET LIGHTS	222,412	300,000	300,000	300,000
001-0741-541.49-09	MEDIANS	18,000	18,000	18,000	18,000
001-0741-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	6,953	8,500	8,500	15,500
001-0741-541.52-02	CHEMICALS	880	977	977	977
001-0741-541.52-03	GASOLINE AND OIL	24,418	4,500	4,500	25,883
001-0741-541.52-04	UNIFORMS AND ACCESSORIES	112	500	500	500
001-0741-541.53-00	ROAD MATERIALS AND SUPPLIES	11,199	20,644	20,644	20,644
001-0741-541.54-01	DUES AND SUBSCRIPTIONS	-	186	186	186
	TOTAL OPERATING EXPENDITURES	1,517,932	1,694,947	1,694,947	1,808,633
001-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	15,000	-	14,157,098	400,000
	TOTAL CAPITAL OUTLAY	15,000	-	14,157,098	400,000
001-0741-541.71-00	PRINCIPAL	20,204	19,081	19,081	21,416
001-0741-541.72-00	INTEREST	207	474	474	219
	TOTAL DEBT SERVICE	20,411	19,555	19,555	21,636
	TOTAL STREETS DIVISION	1,743,887	1,956,759	16,113,857	2,442,741

- ECONOMIC ENVIRONMENT -



WINTER GARDEN

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ECONOMIC DEVELOPMENT DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT:

Foster a thriving local economy and business community which in turn creates prosperous conditions that build wealth, encourage investment, yield desirable job opportunities, generate growth, drive consumer demand and preserve a high quality of life.

CORE FUNCTIONS:

- Business Recruitment & Retention
- Economic Gardening – Business Development, Business Assistance & Partnerships
- Community Redevelopment Agency (CRA)
- Downtown/Farmers Market Operation and Merchant Support
- Garden Theatre on Plant Management and Operation
- Business/Resident Community Engagement
- Business Communication, Marketing & Promotion
- Strategic Development and Partnerships
- Strategic Planning and Performance Management

CHALLENGES:

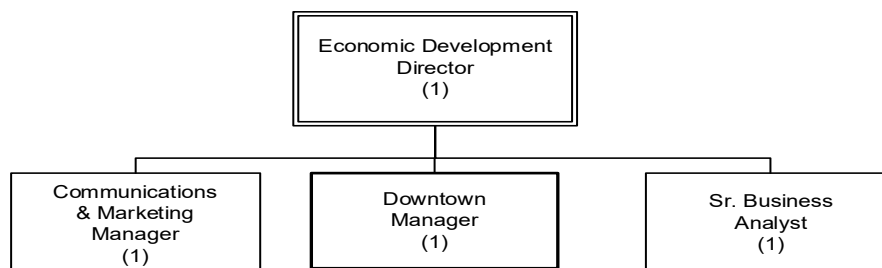
- Cost of residential and commercial lending remain high and not aligned with market forces
- Uncertain effects of state legislative actions (Property Tax Reform) on consumer behavior and spending as well as on CRA funding of redevelopment projects
- Fewer development and more redevelopment opportunities due to approaching City build-out capacity
- Unfavorable lease rate pressures on small local business owners
- Managing the downtown parking demand while preserving the quality of life for surrounding residents
- Curating/Encouraging the right mix of downtown event programming to generate incremental visits, retain consumer vibrancy and lift sales activities for downtown merchants

BUSINESS ASSUMPTIONS:

- Commercial and residential lending rates will lower - loosening up spending and boosting confidence in the marketplace
- Retail Strategies recommendations for the downtown will provide balanced and sustainable solutions to safeguard the vibrant smalltown charm
- Downtown event programming will have a positive effect on local merchants
- More informed citizens and active resident engagement will increase the sense of community, quality of life and build trust in City government
- Theatre presenting partnership will deliver desirable programming with that will generate incremental demand for local businesses and have a positive overall economic impact.
- A robust farmers market will continue to drive additional visits and demand for local businesses

Organizational Structure

FTE: 4



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Encourage a Thriving Economy

Department Goals

Provide a business-friendly environment that creates desirable and successful businesses

Foster entrepreneurship and empower business start-ups to bolster commerce

Enable, encourage and preserve a vibrant downtown/commercial district, which in turn creates a thriving City

Objectives

- Develop programs that encourage successful businesses through business development, technical assistance and networking to improve employment opportunities and a business climate that promotes success.
 - Create a business-friendly environment that facilitates and expedites entrepreneurial growth.
 - Strengthen and diversify Winter Garden's Downtown District with a balanced mix of desirable commercial infill along with commercial and redevelopment support.
 - Revitalize, undergird and facilitate the Historic East Winter Garden Neighborhood commercial district and residential neighborhood using targeted initiatives, programs, partnerships and resources to achieve sustainable economic vitality and improved quality of life.
-

Strategic Priority #2

Protect the Sense of Community

Department Goal

Cultivate a sense of community pride, connection and involvement

Objective

- Monitor and determine strategies to encourage and better engage Winter Garden citizens in order to realize higher levels of inclusion and a stronger sense of community engagement towards City affairs, events, services and quality of life opportunities.
-

Strategic Priority #3

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Employment Opportunity Satisfaction Index **	40%	40%	58%↑
Overall Quality of business and service establishments in Winter Garden Satisfaction Index **	85%	85%	92%↑
Variety of business and service establishments Satisfaction Index **	75%	75%	81%↑
Shopping Opportunities Satisfaction Index **	74%	74%	79%↑
Overall Economic Health of Winter Garden Satisfaction Index **	77%	77%	85%↑
Economic Development Satisfaction Index **	71%	71%	76%↑
Vibrant Downtown/Commercial Area Satisfaction Index **	87%	87%	92%↑
Public Information Services Satisfaction Index **	79%	79%	84%↑
Residents Connection and Engagement with their Community Satisfaction Index **	72%	72%	77%↑
Making All Residents Feel Welcome Satisfaction Index **	83%	83%	89%↑
Sense of Community Satisfaction Index **	81%	81%	86%↑
FINANCIAL INDICATORS			
Dollars Invested / East Winter Garden Household	\$3,731	\$1,430	\$2,420↑
Annual Business Tax Receipts	\$191,129	\$272,658	\$278,000↑
OPERATIONAL INDICATORS			
City-wide Commercial Occupancy Rate	92.7%	91.9%	92.5%↑
Downtown Commercial Occupancy Rate	95%	97%	98%↑
Downtown CRA Taxable Value (in millions)	\$379M	\$401M	\$441M↑
Annual % Change in Property Values	9.2%	7.8%	7.7%↑
Total Annual Property Values	\$6,084,537,308	\$6,556,322,800	\$7,061,525,423↑
Average Wage of Total Jobs	\$60,210	\$61,890	\$63,000↑
# of Jobs Added	1,782	1,550	1,250↑
City Unemployment Rate	3.4%	5.2%	3.0%↓
% Change in Median Household Income	10.6%	34.2%	3.6%↑
Median Household Income	\$113,708	\$152,550	\$158,000↑
Average Purchase Price of a New Home (Single-Family)	\$751,700	\$675,751	\$700,000↑
East Winter Garden Commercial Occupancy Rates	92%	89%	90%↑
East Winter Garden CRA Taxable Value	\$163M	\$162.3M	\$177.4M↑
East Winter Garden Median/Average Home Value	\$344,378	\$344,706	\$346,500↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
ECONOMIC DEVELOPMENT DEPARTMENT**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0215-552.12-00	REGULAR SALARIES AND WAGES	412,357	409,339	409,339	430,060
001-0215-552.21-00	FICA TAXES	30,965	31,314	31,314	32,900
001-0215-552.22-00	RETIREMENT CONTRIBUTIONS	85,705	84,056	84,056	84,679
001-0215-552.23-00	LIFE AND HEALTH INSURANCE	46,015	54,800	54,800	55,218
001-0215-552.24-00	WORKERS' COMPENSATION	226	274	274	260
001-0215-552.26-00	OTHER POSTEMPLOYMENT BENEFITS	6,066	7,704	7,704	7,704
	TOTAL PERSONAL SERVICES	581,334	587,487	587,487	610,820
001-0215-552.34-01	MISC OTHER CONTRACTUAL SERVICES	158,289	407,200	407,200	430,322
001-0215-552.41-02	TELEPHONE SERVICES	985	1,025	1,025	1,395
001-0215-552.41-04	INTERNET SERVICES	397	432	432	432
001-0215-552.41-05	POSTAGE	-	500	500	500
001-0215-552.43-00	UTILITY SERVICES	1,795	2,311	2,311	1,880
001-0215-552.45-00	GENERAL INSURANCE	1,529	2,341	2,341	1,792
001-0215-552.46-05	REPAIR AND MAINT SVCS-SOFTWARE	2,478	410	410	410
001-0215-552.46-10	REPAIR AND MAINT SVCS-BUILDING	158	415	415	415
001-0215-552.48-04	PROMOTIONAL - COMM / MARKETING	207,260	234,670	234,670	151,046
001-0215-552.48-05	DOWNTOWN MNGMT/ PROGRAMS	59,760	65,565	65,565	53,610
001-0215-552.51-00	OFFICE SUPPLIES	174	250	250	250
001-0215-552.52-01	MISCELLANEOUS OPERATING SUPPLIES	335	200	200	200
001-0215-552.52-04	UNIFORMS AND ACCESSORIES	514	800	800	800
001-0215-552.54-01	DUES AND SUBSCRIPTIONS	12,402	33,445	33,445	59,128
	TOTAL OPERATING EXPENDITURES	446,076	749,564	749,564	702,180
001-0215-552.63-00	IMPROVEMENTS OTHER THAN BUILDINGS	603,200	-	1,743,588	-
001-0215-552.64-00	EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	603,200	-	1,743,588	-
001-0215-552.82-00	AID TO PRIVATE ORGANIZATIONS	18,546	53,000	53,000	50,000
	TOTAL GRANTS AND AIDS	18,546	53,000	53,000	50,000
	TOTAL ECONOMIC DEVELOPMENT DEPARTMENT	1,649,156	1,390,051	3,133,639	1,363,000

- PARKS & RECREATION -

Parks

Recreation

Heritage Depot Museum

Special Events

Theatre

Newton Park



WINTER GARDEN

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PARKS & RECREATION DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT:

To provide desirable and high-quality outdoor spaces, parks, recreation programs, events, and facilities to ensure exceptional experiences for all residents and visitors to Winter Garden.

CORE FUNCTIONS:

- Provide active and passive recreational facilities for all community segments
- Provide quality outdoor spaces to enhance the downtown and city-wide experience
- Provide diverse recreation programs and rental facilities
- Provide events and diverse cultural experiences for all leisure needs

CHALLENGES:

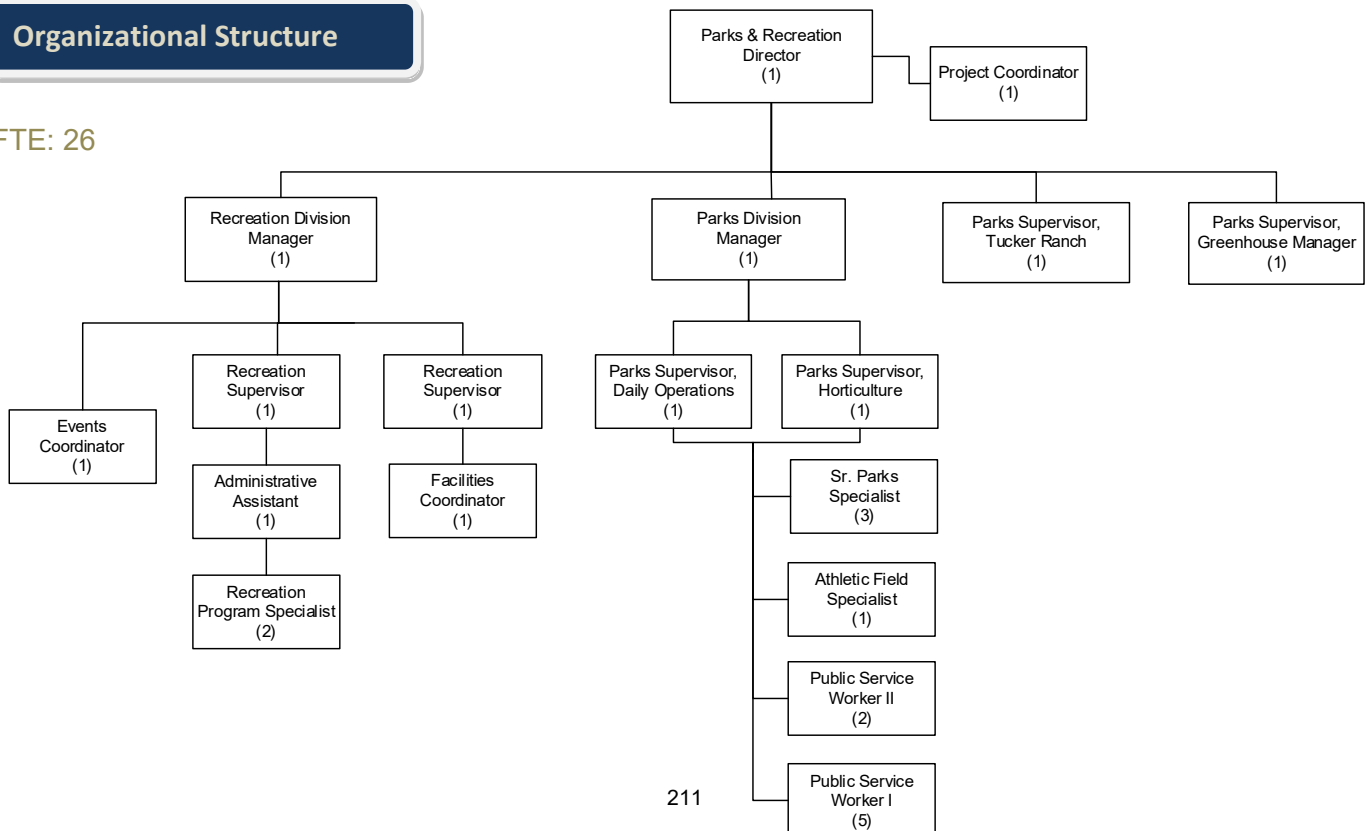
- Managing inflated event attendance
- Growing demand for the community center and athletic/field spaces from residents and non-residents due to limited capacity
- Pressures from outside sources for additional downtown events while managing the effect on staff workload, downtown residents, and local businesses
- Event parking impact on staff and visitor experience
- Delivering the right mix of programs and services that cater to changing needs
- Outdated rental rates for facilities and fields – last adjusted more than 15yrs ago
- Limited skilled staffing causing a strain on the department with forced overtime and lack of time for training
- Requests of non-resident usage of athletic fields underserving the experience for local residents

BUSINESS ASSUMPTIONS:

- Growing demand from residents and visitors to participate in recreational programs and athletic activities
- Event attendance will continue to grow
- Continued growth will increase pressure to update/expand parks and recreational venues
- Availability of funding to expand/improve/sustain outdoor assets and facilities

Organizational Structure

FTE: 26



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide an Attractive Community

Department Goal

Develop and sustain beautiful park, pedestrian and landscape areas

Objectives

- Continuously evaluate and improve hardscape, landscape and park maintenance quality throughout the City and the downtown district to ensure the highest aesthetic and satisfaction levels.
 - Advise on the landscape design, implementation and construction of the multi-year roadway and highway median improvement initiative, specifically, targeting SR. 50 and Plant Street, as well as the Historic East Winter Garden Neighborhood streetscape.
-

Strategic Priority #2

Provide Recreation, Arts and Culture

Department Goal

Provide a balanced variety of quality parks, facilities, recreational and cultural experiences

Objective

- Continuous quality improvement of programs through engagement with participants and residents to ensure optimal offerings with limited space.
-

Strategic Priority #3

Preserve the Natural Environment

Department Goal

Rehab, restore and protect passive green space throughout the City

Objective

- Complete construction and implementation of the multi-year, phased site and amenity improvements to the Tucker Ranch property.
-

Strategic Priority #4

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objective

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Pedestrian and Landscape Areas Satisfaction Index **	81%	81%	89%↑
Quality of City Parks Satisfaction Index **	83%	83%	88%↑
Downtown Amenities, Pedestrian and Landscape Areas Satisfaction Rating (in-house survey feedback from downtown merchants)	97%	TBD	≥ 90%↑
Overall Quality of Park and Recreation Opportunities Satisfaction Index **	73%	73%	84%↑
Recreational Opportunities Satisfaction Index **	76%	76%	81%↑
Recreation Programs and Classes Satisfaction Index **	74%	74%	87%↑
% Satisfied with Recreation Programs (in-house post program survey)	97%	97%	≥ 95%↑
Opportunities to Attend Cultural, Arts, and Music Events Satisfaction Index **	72%	72%	77%↑
Opportunities To Attend Special Events and Festivals Satisfaction Index **	85%	85%	90%↑
Quality of the Overall Natural Environment Satisfaction Index **	78%	78%	84%↑
Preservation of Natural Land Areas Satisfaction Index **	63%	63%	68%↑
Employee Motivation and Productivity Satisfaction Rating***	78.8%	87.4%	≥ 80%↑
OPERATIONAL INDICATOR			
# of Total Program/Event Participants (Attendees)	581,500	471,000	550,000↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

*** Employee engagement and customer service survey conducted biennially by City Administration and distributed to all employees. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
PARKS & LAND DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0775-572.12-00	REGULAR SALARIES AND WAGES	838,909	815,116	815,116	861,574
001-0775-572.14-00	OVERTIME	90,954	91,938	91,938	124,243
001-0775-572.21-00	FICA TAXES	69,550	69,390	69,390	75,415
001-0775-572.22-00	RETIREMENT CONTRIBUTIONS	151,532	188,577	188,577	194,107
001-0775-572.23-00	LIFE AND HEALTH INSURANCE	142,010	189,643	189,643	198,578
001-0775-572.24-00	WORKERS' COMPENSATION	17,490	26,237	26,237	21,863
001-0775-572.25-00	UNEMPLOYMENT COMPENSATION	50	-	-	-
	TOTAL PERSONAL SERVICES	1,310,495	1,380,900	1,380,900	1,475,780
001-0775-572.34-01	MISC OTHER CONTRACTUAL SERVICES	388,217	482,023	482,023	1,482,023
001-0775-572.34-02	LAWN MAINTENANCE	266,270	280,470	280,470	280,470
001-0775-572.34-06	JANITORIAL SERVICES	5,028	2,150	2,150	4,200
001-0775-572.34-08	PERSONNEL SERVICES	499,712	320,354	320,354	340,000
001-0775-572.40-00	TRAVEL AND PER DIEM	12	980	980	980
001-0775-572.41-02	TELEPHONE SERVICES	5,811	6,150	6,150	6,200
001-0775-572.41-03	RADIO SERVICES	154	200	200	100
001-0775-572.41-04	INTERNET SERVICES	6,899	5,800	5,800	7,200
001-0775-572.43-00	UTILITY SERVICES	137,510	238,206	238,206	189,700
001-0775-572.44-00	RENTALS AND LEASES	-	3,200	3,200	3,200
001-0775-572.45-00	INSURANCE	60,692	84,506	84,506	70,500
001-0775-572.46-01	REPAIR AND MAINT SVCS-MISC	46,357	123,810	123,810	123,810
001-0775-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	11,153	39,871	39,871	14,500
001-0775-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	11,712	22,659	22,659	23,500
001-0775-572.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	710	710	710
001-0775-572.46-10	REPAIR AND MAINT SVCS-BUILDING	46,309	73,200	73,200	53,200
001-0775-572.48-01	ADVERTISEMENT-LEGAL,OTHER	-	1,000	1,000	-
001-0775-572.49-05	LICENSES/TAXES/CERTIFICATIONS	2,816	1,960	1,960	1,960
001-0775-572.51-00	OFFICE SUPPLIES	1,661	1,400	1,400	990
001-0775-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	262,597	277,500	277,500	280,500
001-0775-572.52-02	CHEMICALS	25,706	71,300	71,300	68,500
001-0775-572.52-03	GASOLINE AND OIL	16,677	16,000	16,000	16,000
001-0775-572.52-04	UNIFORMS AND ACCESSORIES	11,803	19,625	19,625	16,950
001-0775-572.54-01	DUES AND SUBSCRIPTIONS	3	600	600	600
001-0775-572.54-02	SEMINARS AND COURSES	1,823	2,825	2,825	2,825
	TOTAL OPERATING EXPENDITURES	1,808,922	2,076,499	2,076,499	2,988,618
001-0775-572.62-00	BUILDINGS	131,979	-	424,048	-
001-0775-572.63-00	IMPROVEMENT OTHER THAN BUILDINGS	311,051	-	18,728,324	-
001-0775-572.64-00	MACHINERY AND EQUIPMENT	13,138	-	31,453	-
	TOTAL CAPITAL OUTLAY	456,168	-	19,183,825	-
TOTAL PARKS DIVISION		3,575,585	3,457,399	22,641,224	4,464,398

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0872-572.12-00	REGULAR SALARIES AND WAGES	407,741	449,492	449,492	464,396
001-0872-572.13-00	OTHER SALARIES AND WAGES	385,228	398,985	398,985	412,194
001-0872-572.14-00	OVERTIME	17,722	15,965	15,965	18,785
001-0872-572.21-00	FICA TAXES	61,506	66,130	66,130	68,496
001-0872-572.22-00	RETIREMENT CONTRIBUTIONS	88,697	96,769	96,769	95,138
001-0872-572.23-00	LIFE AND HEALTH INSURANCE	74,668	95,702	95,702	89,602
001-0872-572.24-00	WORKERS' COMPENSATION	13,389	19,151	19,151	15,397
	TOTAL PERSONAL SERVICES	1,048,951	1,142,193	1,142,193	1,164,009
001-0872-572.31-01	MISC PROFESSIONAL SERVICES	-	650	650	750
001-0872-572.34-01	MISC OTHER CONTRACTUAL SERVICES	138,824	80,971	80,971	141,376
001-0872-572.34-04	BANKING FEES	4,950	19,600	19,600	5,000
001-0872-572.34-06	JANITORIAL SERVICES	5,253	8,000	8,000	8,000
001-0872-572.34-08	PERSONNEL SERVICES	119,078	97,938	97,938	112,650
001-0872-572.40-00	TRAVEL AND PER DIEM	240	1,460	1,460	1,460
001-0872-572.41-02	TELEPHONE SERVICES	10,456	9,400	9,400	8,892
001-0872-572.41-04	INTERNET SERVICES	7,716	10,400	10,400	10,400
001-0872-572.41-05	POSTAGE	111	400	400	220
001-0872-572.43-00	UTILITY SERVICES	107,241	62,357	62,357	120,500
001-0872-572.44-00	RENTALS AND LEASES	5,873	9,800	9,800	9,800
001-0872-572.45-00	INSURANCE	66,901	105,407	105,407	89,250
001-0872-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	30,035	68,348	68,348	82,808
001-0872-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	4,298	3,600	3,600	24,481
001-0872-572.46-05	REPAIR AND MAINT SVCS-SOFTWARE	9,808	10,400	10,400	9,254
001-0872-572.46-10	REPAIR AND MAINT SVCS-BUILDING	24,768	27,540	27,540	23,500
001-0872-572.47-01	MISC PRINTING AND BINDING	983	2,000	2,000	-
001-0872-572.48-01	PROMOTIONAL-ADVERTISEMENTS	-	1,250	1,250	1,250
001-0872-572.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	-	2,100	2,100	2,100
001-0872-572.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	76,308	46,845	46,845	46,845
001-0872-572.49-05	LICENSES, TAXES, AND CERTIFICATIONS	5,598	9,005	9,005	9,005
001-0872-572.49-11	EMPLOYEE SOCIAL EVENTS	-	2,250	2,250	2,250
001-0872-572.51-00	OFFICE SUPPLIES	2,403	9,541	9,541	5,610
001-0872-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	73,315	81,785	81,785	81,785
001-0872-572.52-02	CHEMICALS	48,523	46,300	46,300	46,300
001-0872-572.52-03	GASOLINE AND OIL	1,501	2,500	2,500	2,500
001-0872-572.52-04	UNIFORMS AND ACCESSORIES	7,079	5,660	5,660	5,660
001-0872-572.54-01	DUES AND SUBSCRIPTIONS	7,243	5,800	5,800	5,800
001-0872-572.54-02	SEMINARS AND COURSES	2,261	6,930	6,930	6,930
001-0872-572.54-03	EDUC ASSIST PROG REIMBURS	2,550	14,547	14,547	14,547
	TOTAL OPERATING EXPENDITURES	763,316	752,784	752,784	878,923
001-0872-572.62-00	BUILDINGS	10,853	90,500	205,700	74,500
001-0872-572.63-00	IMPROVEMENTS OTHER THAN BUILDING	8,149	-	-	-
001-0872-572.64-00	EQUIPMENT	138,108	-	34,404	79,652
	TOTAL CAPITAL OUTLAY	157,110	90,500	240,104	154,152
001-0872-572.71-00	PRINCIPAL	2,560	2,484	2,484	2,714
001-0872-572.72-00	INTEREST	109	186	186	116
	TOTAL DEBT SERVICE	2,669	2,670	2,670	2,829
	TOTAL RECREATION DIVISION	1,972,046	1,988,146	2,137,750	2,199,913

CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
HERITAGE DEPOT MUSEUM DIVISION

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0873-573.45-00	INSURANCE	3,454	5,452	5,452	4,145
001-0873-573.46-10	REPAIRS & MAINT. - BUILDING	20,593	15,319	15,319	21,829
	TOTAL OPERATING EXPENDITURES	24,047	20,771	20,771	25,973
	TOTAL HERITAGE DEPOT MUSEUM DIVISION	24,047	20,771	20,771	25,973

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
SPECIAL EVENTS DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0874-574.34-01	MISC OTHER CONTRACTUAL SERVICES	390,460	277,896	277,896	327,896
001-0874-574.34-08	PERSONNEL SERVICES	591	1,220	1,220	1,220
001-0874-574.44-00	RENTALS AND LEASES	35,615	39,382	39,382	39,382
001-0874-574.45-00	INSURANCE	592	694	694	694
001-0874-574.47-01	MISC PRINTING AND BINDING	-	500	500	500
001-0874-574.48-01	PROMOTIONAL-ADVERTISEMENTS	995	1,460	1,460	1,460
001-0874-574.49-01	MISC OTHER CUR CHGS & OBLIGATIONS	28,167	10,200	10,200	10,200
001-0874-574.52-01	MISCELLANEOUS OPERATING SUPPLIES	45,111	60,350	60,350	90,955
	TOTAL OPERATING EXPENDITURES	501,531	391,702	391,702	472,307
TOTAL SPECIAL EVENTS DIVISION		501,531	391,702	391,702	472,307

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
THEATRE DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0875-572.13-00	OTHER SALARIES AND WAGES	-	-	-	20,000
001-0875-572.14-00	OVERTIME	-	-	-	6,000
001-0875-572.21-00	FICA TAXES	-	-	-	1,989
001-0875-572.22-00	RETIREMENT CONTRIBUTIONS	-	-	-	1,181
	TOTAL PERSONAL SERVICES	-	-	-	29,170
001-0875-572.31-01	MISC PROFESSIONAL SERVICES	590	-	-	-
001-0875-572.34-04	BANKING FEES	3,300	-	-	-
001-0875-572.34-06	JANITORIAL SERVICES	1,550	-	-	19,500
001-0875-572.34-08	PERSONNEL SERVICES	-	-	-	8,000
001-0875-572.41-04	INTERNET SERVICES	-	-	-	2,500
001-0875-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	2,032	-	-	18,493
001-0875-572.46-10	REPAIR AND MAINT SVCS-BUILDING	657	-	-	-
001-0875-572.48-01	PROMOTIONAL-ADVERTISEMENTS	-	-	-	4,000
001-0875-572.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	4,761	-	-	-
001-0875-572.49-05	LICENSES, TAXES, AND CERTIFICATIONS	9,117	-	-	19,000
001-0875-572.51-00	OFFICE SUPPLIES	48	-	-	-
001-0875-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	14,839	-	-	13,500
001-0875-572.52-04	UNIFORMS AND ACCESSORIES	-	-	-	800
001-0875-572.54-01	DUES AND SUBSCRIPTIONS	14	-	-	200
	TOTAL OPERATING EXPENDITURES	36,908	-	-	85,993
001-0875-572.62-00	BUILDINGS	-	-	1,000,000	-
001-0875-572.63-00	IMPROVEMENTS OTHER THAN BUILDING	-	-	682,160	-
001-0875-572.64-00	EQUIPMENT	50,000	-	-	-
	TOTAL CAPITAL OUTLAY	50,000	-	1,682,160	-
TOTAL THEATRE DIVISION		86,908	-	1,682,160	115,163

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
NEWTON PARK FACILITIES DIVISION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
001-3658-575.12-00	REGULAR SALARIES AND WAGES	48,949	49,341	49,341	54,275
001-3658-575.13-00	OTHER SALARIES	12,818	15,109	15,109	13,587
001-3658-575.14-00	OVERTIME	765	1,183	1,183	811
001-3658-575.21-00	FICA TAXES	4,101	5,021	5,021	5,253
001-3658-575.22-00	RETIREMENT CONTRIBUTIONS	10,543	10,258	10,258	10,846
001-3658-575.23-00	LIFE AND HEALTH INSURANCE	19,929	28,712	28,712	23,915
001-3658-575.24-00	WORKERS' COMPENSATION	702	850	850	807
	TOTAL PERSONAL SERVICES	97,807	110,473	110,473	109,495
001-3658-575.34-01	MISC CONTRACTUAL SERVICES	842	2,260	2,260	1,260
001-3658-575.34-06	JANITORIAL SERVICES	14,543	6,397	6,397	5,200
001-3658-575.40-00	TRAVEL AND PER DIEM	-	470	470	470
001-3658-575.41-02	TELEPHONE SERVICES	685	850	850	1,500
001-3658-575.41-04	INTERNET SERVICES	397	750	750	750
001-3658-575.41-05	POSTAGE	-	100	100	100
001-3658-575.43-00	UTILITY SERVICES	2,751	12,124	12,124	11,300
001-3658-575.45-00	INSURANCE	49,802	24,937	24,937	57,272
001-3658-575.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	-	-	11,000
001-3658-575.46-10	REPAIR AND MAINT SVCS-BUILDING	12,776	26,748	26,748	22,060
001-3658-575.47-01	MISC PRINTING AND BINDING	-	260	260	260
001-3658-575.51-00	OFFICE SUPPLIES	-	300	300	300
001-3658-575.52-01	MISCELLANEOUS OPERATING SUPPLIES	7,457	20,200	20,200	20,200
001-3658-575.52-04	UNIFORMS AND ACCESSORIES	1,191	850	850	850
	TOTAL OPERATING EXPENDITURES	90,444	96,246	96,246	132,522
001-3658-575.62-00	BUILDINGS	-	-	58,987	-
001-3658-575.63-00	IMPROVEMENTS OTHER THAN BLDG	-	-	70,862	-
	TOTAL CAPITAL OUTLAY	-	-	129,849	-
	TOTAL NEWTON PARK FACILITIES DIVISION	188,251	206,719	336,568	242,017
	TOTAL PARKS AND RECREATION DEPARTMENT	6,348,368	6,064,738	27,210,176	7,519,772



WINTER GARDEN

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SPECIAL REVENUE FUNDS

Special Revenue Funds



WINTER GARDEN

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SPECIAL REVENUE FUNDS

Special Revenue Funds are funds that have a specific revenue source that are legally restricted for specific purposes. Following is a list of the City of Winter Garden Special Revenue Funds:

Downtown Parking District Fund
Community Redevelopment Agency Fund
Law Enforcement Trust Fund
Law Enforcement Grants Fund
Building Inspection Fund
General Impact Fee Fund
Police and Fire Premium Tax Trust Fund

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
DOWNTOWN PARKING DISTRICT FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
110-0000-361.10-00	INTEREST	631	700	700	700
	TOTAL INTEREST AND OTHER EARNINGS	631	700	700	700
110-0741-399.99-99	USE OF FUND BALANCE	287	3,500	3,500	402
TOTAL DOWNTOWN PARKING DISTRICT FUND		918	4,200	4,200	1,102

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
DOWNTOWN PARKING DISTRICT FUND EXPENDITURES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
110-0741-545.43-00 UTILITY SERVICES	918	4,200	4,200	1,102
TOTAL OPERATING EXPENDITURES	918	4,200	4,200	1,102
 TOTAL DOWNTOWN PARKING DISTRICT FUND	 918	 4,200	 4,200	 1,102

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
COMMUNITY REDEVELOPMENT AGENCY FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
120-0213-338.00-00	SHARED REVENUES - OTHER LOCAL	1,417,173	1,413,804	1,413,804	1,530,102
120-0213-361.10-00	INTEREST	414,336	250,055	250,055	311,463
120-0213-361.30-00	INCR(DECR) IN FV OF INVST	47,684	-	-	-
120-0213-361.40-00	GAIN/LOSS ON SALE/INVST	10,970	-	-	-
120-0213-381.00-00	INTER-FUND TRANSFER IN	1,622,445	1,742,489	1,742,489	1,924,430
120-0213-399.99-99	USE OF FUND BALANCE	-	-	5,782,553	42,639
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND		<u>3,512,608</u>	<u>3,406,348</u>	<u>9,188,901</u>	<u>3,808,633</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
COMMUNITY REDEVELOPMENT AGENCY FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
120-0213-552.49-02	INTERFUND MANAGEMENT FEES	16,721	16,721	16,721	18,633
	TOTAL OPERATING EXPENDITURES	16,721	16,721	16,721	18,633
120-0213-552.61-00	LAND ACQUISITION	160,880	325,000	869,120	610,000
120-0213-552.63-00	EAST WINTER GARDEN REVITALIZATION	837,629	1,358,525	6,596,958	350,000
120-0213-552.63-00	LOCAL SMALL BUSINESS PROGRAM	-	-	-	930,000
120-0213-552.63-00	HISTORIC DOWNTOWN INFRASTRUCTURE IMPROVEMENTS	-	-	-	1,900,000
	TOTAL CAPITAL OUTLAY	998,509	1,683,525	7,466,078	3,790,000
120-0213-599.99-99	TRANSFER TO FUND BALANCE	2,497,378	1,706,102	1,706,102	-
	TOTAL OTHER USES	2,497,378	1,706,102	1,706,102	-
	TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	3,512,608	3,406,348	9,188,901	3,808,633

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
LAW ENFORCEMENT TRUST FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
121-1121-359.00-00	FORFEITURES	5,937	1,300	1,300	6,000
121-1121-361.10-00	INTEREST	9,154	11,676	11,676	13,450
121-1121-399.99-99	USE OF FUND BALANCE-STATE	-	26,905	48,159	32,535
121-1321-359.00-00	FORFEITURES	70,639	17,921	17,921	37,915
TOTAL LAW ENFORCEMENT TRUST FUND		85,730	57,802	79,056	89,900

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
LAW ENFORCEMENT TRUST FUND EXPENDITURES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>STATE-DESIGNATED</u>				
121-1221-521.82-00 AIDS TO PRIVATE ORGANIZAT	500	-	-	1,500
TOTAL STATE-DESIGNATED	500	-	-	1,500
<u>FEDERAL-DESIGNATED</u>				
121-1421-521.52-01 MISC OPERATING SUPPLIES	-	-	-	73,400
121-1421-521.64-00 MACHINERY AND EQUIPMENT	29,957	57,802	79,056	15,000
121-1421-599.99-99 CARRYFORWARD TO FUND BALANCE	55,273	-	-	-
	85,230	57,802	79,056	88,400
TOTAL LAW ENFORCEMENT TRUST FUND	85,730	57,802	79,056	89,900

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
LAW ENFORCEMENT GRANTS FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
122-0521-331.21-00	LOCAL LAW ENFORCEMENT GRANT	55,527	50,000	50,000	56,000
	TOTAL INTERGOVERNMENTAL	55,527	50,000	50,000	56,000
122-0521-334.20-00	MITIGATION FUNDS	-	10,000	10,000	10,000
122-0521-361.10-00	INTEREST	5,316	6,343	6,343	6,343
	TOTAL INTEREST AND OTHER EARNINGS	5,316	16,343	16,343	16,343
122-0521-381.00-00	INTER-FUND TRANSFER IN	-	8,400	8,400	8,400
	TOTAL OTHER SOURCES	-	8,400	8,400	8,400
	TOTAL LAW ENFORCEMENT GRANTS FUND	60,843	74,743	74,743	80,743

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
LAW ENFORCEMENT GRANTS FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
122-0521-521.52-04	UNIFORMS AND ACCESSORIES	23,255	-	-	-
	TOTAL OPERATING EXPENDITURES	23,255	-	-	-
122-0521-521.64-00	MACHINERY AND EQUIPMENT	11,711	74,743	74,743	80,743
	TOTAL CAPITAL OUTLAY	11,711	74,743	74,743	80,743
122-0521-599.99-99	CARRYFORWARD FUND BALANCE	25,877	-	-	-
	TOTAL OTHER USES	25,877	-	-	-
TOTAL LAW ENFORCEMENT GRANTS FUND		60,843	74,743	74,743	80,743

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
BUILDING INSPECTION FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET *</u>
<u>PLANNING DIVISION</u>					
<u>BUILDING INSPECTION DIVISION</u>					
134-0324-322.02-00	BUILDING PERMITS	-	-	-	996,245
134-0324-329.02-00	PLAN REVIEW FEES	-	-	-	11,495
134-0324-329.07-00	REINSPECTION FEE	-	-	-	22,470
134-0324-329.08-00	DRIVEWAY INSPECTIONS	-	-	-	500
134-0324-329.10-00	ADMINISTRATIVE SERVICE FEES	-	-	-	17,470
134-0324-342.20-02	FIRE PROTECTION SERVICES	-	-	-	358,983
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	-	-	-	1,407,163
134-0324-369.90-00	OTHER MISCELLANEOUS REVENUES	-	-	-	5,498
	TOTAL MISCELLANEOUS REVENUES	-	-	-	5,498
134-0324-399.99-99	USE OF BUILDING CODE RESERVES	-	-	-	1,281,244
	TOTAL OTHER SOURCES	-	-	-	1,281,244
	TOTAL BUILDING INSPECTION DIVISION	-	-	-	2,693,905
	TOTAL BUILDING INSPECTION DEPT	-	-	-	2,693,905

* This department has been moved from the General Fund to a separate Special Revenue Fund in FY2027

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
BUILDING INSPECTION FUND EXPENDITURES**

		<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET *</u>
134-0324-524.12-00	REGULAR SALARIES AND WAGES	-	-	-	1,017,390
134-0324-524.14-00	OVERTIME	-	-	-	27,430
134-0324-524.21-00	FICA TAXES	-	-	-	79,929
134-0324-524.22-00	RETIREMENT CONTRIBUTIONS	-	-	-	205,725
134-0324-524.23-00	LIFE AND HEALTH INSURANCE	-	-	-	145,401
134-0324-524.24-00	WORKERS' COMPENSATION	-	-	-	9,264
134-0324-524.26-00	OTHER POSTEMPLOYMENT BENEFITS	-	-	-	5,616
	TOTAL PERSONAL SERVICES	-	-	-	1,490,755
134-0324-524.34-01	MISC OTHER CONTRACTUAL SERVICES	-	-	-	350,000
134-0324-524.34-08	PERSONNEL SERVICES	-	-	-	10,000
134-0324-524.40-00	TRAVEL AND PER DIEM	-	-	-	2,500
134-0324-524.41-02	TELEPHONE SERVICES	-	-	-	9,700
134-0324-524.41-04	INTERNET SERVICES	-	-	-	3,121
134-0324-524.41-05	POSTAGE	-	-	-	500
134-0324-524.43-00	UTILITY SERVICES	-	-	-	19,916
134-0324-524.44-00	RENTALS AND LEASES	-	-	-	5,050
134-0324-524.45-00	INSURANCE	-	-	-	27,640
134-0324-524.46-01	REPAIR AND MAINT SVCS-MISC	-	-	-	500
134-0324-524.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	-	-	26,159
134-0324-524.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	-	-	50,514
134-0324-524.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	-	-	1,500
134-0324-524.46-10	REPAIR AND MAINT SVCS-BUILDING	-	-	-	7,225
134-0324-524.47-01	MISC PRINTING AND BINDING	-	-	-	650
134-0324-524.47-02	RECORDS MANAGEMENT	-	-	-	500
134-0324-524.49-02	INTERFUND MANAGEMENT FEES	-	-	-	440,839
134-0324-524.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	-	-	1,500
134-0324-524.51-00	OFFICE SUPPLIES	-	-	-	7,225
134-0324-524.52-01	MISCELLANEOUS OPERATING SUPPLIES	-	-	-	9,100
134-0324-524.52-03	GASOLINE AND OIL	-	-	-	12,000
134-0324-524.52-04	UNIFORMS AND ACCESSORIES	-	-	-	4,080
134-0324-524.54-01	DUES AND SUBSCRIPTIONS	-	-	-	7,500
134-0324-524.54-02	SEMINARS AND COURSES	-	-	-	20,000
134-0324-524.54-03	EDUCATIONAL ASSIST PROG REIMB	-	-	-	5,000
	TOTAL OPERATING EXPENDITURES	-	-	-	1,022,719
134-0324-524.64-00	MACHINERY AND EQUIPMENT	-	-	-	178,180
	TOTAL CAPITAL OUTLAY	-	-	-	178,180
134-0324-524.71-00	PRINCIPAL	-	-	-	2,203
134-0324-524.72-00	INTEREST	-	-	-	48
	TOTAL DEBT SERVICE	-	-	-	2,251
	TOTAL BUILDING INSPECTION DIVISION	-	-	-	2,693,905

* This department has been moved from the General Fund to a separate Special Revenue Fund in FY2027

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
LOCAL OPTION GAS TAX FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
160-0741-312.41-00	LOCAL OPTION GAS TAX	1,538,920	1,545,476	1,545,476	1,545,476
	TOTAL TAXES	1,538,920	1,545,476	1,545,476	1,545,476
160-0741-361.10-00	INTEREST	12,830	25,494	25,494	25,494
160-0741-361.30-00	INCR(DECR) IN FV OF INVST	(33)	-	-	-
160-0741-361.40-00	GAIN/LOSS ON SALE/INVSTMN	21	-	-	-
	TOTAL OTHER EARNINGS	12,818	25,494	25,494	25,494
160-0741-381.00-00	INTRAFUND TRANSFER IN	17,958	17,957	17,957	17,957
160-0741-399.99-99	USE OF FUND BALANCE	-	11,073	530,968	11,073
	TOTAL OTHER SOURCES	17,958	29,030	548,925	29,030
TOTAL LOCAL OPTION GAS TAX FUND		1,569,696	1,600,000	2,119,895	1,600,000

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
LOCAL OPTION GAS TAX FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
160-0741-541.49-08	STREET LIGHTS	297,283	-	-	-
	TOTAL OPERATING EXPENDITURES	297,283	-	-	-
160-0741-541.61-00	LAND	-	-	-	-
160-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	966,777	1,600,000	2,119,895	1,600,000
	TOTAL CAPITAL OUTLAY	966,777	1,600,000	2,119,895	1,600,000
160-0741-599.99-99	CARRYFORWARD FUND BALANCE	305,636	-	-	-
	TOTAL OTHER USES	305,636	-	-	-
TOTAL LOCAL OPTION GAS TAX FUND		1,569,696	1,600,000	2,119,895	1,600,000

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL IMPACT FEE FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>ADMINISTRATION DIVISION</u>					
170-0213-361.10-00	INTEREST	259,564	257,561	257,561	257,561
170-0213-361.30-00	INCR (DECR) IN FV OF INVST	(8,794)	-	-	-
170-0213-361.40-00	GAIN ON SALE OF INVESTMENTS	12,820	-	-	-
	TOTAL ADMINISTRATION DIVISION	263,590	257,561	257,561	257,561
<u>POLICE-SWORN DIVISION</u>					
170-0521-324.11-00	RESIDENTIAL-PUBLIC SAFETY	22,713	10,681	10,681	31,475
170-0521-324.12-00	COMMERCIAL-PUBLIC SAFETY	341,671	262,855	262,855	227,518
170-0521-399.99-99	USE OF FUND BALANCE	-	-	-	-
	TOTAL POLICE-SWORN DIVISION	364,384	273,536	273,536	258,993
<u>FIRE DEPARTMENT</u>					
170-0622-324.11-00	RESIDENTIAL-PUBLIC SAFETY	35,895	16,474	16,474	52,275
170-0622-324.12-00	COMMERCIAL-PUBLIC SAFETY	445,028	342,889	342,889	297,524
170-0622-399.99-99	USE OF FUND BALANCE	-	-	2,620,063	-
	TOTAL FIRE DEPARTMENT	480,923	359,363	2,979,426	349,799
170-0872-324.61-00	RECREATION IMPACT FEES	91,916	31,400	31,400	100,100
170-0872-399.99-99	USE OF FUND BALANCE	-	-	-	-
	TOTAL RECREATION DIVISION	91,916	31,400	31,400	100,100
	TOTAL GENERAL IMPACT FEES FUND	1,200,813	921,860	3,541,923	966,453

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL IMPACT FEES SPECIAL REVENUE FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>POLICE-SWORN DIVISION</u>					
170-0521-521.63-00	IMPROVEMENT OTHER THAN BUILDINGS	-	-	-	75,000
170-0521-521.64-00	MACHINERY AND EQUIPMENT	137,910	-	-	276,300
	TOTAL CAPITAL OUTLAY	137,910	-	-	351,300
170-0521-599.99-99	TRANSFER TO FUND BALANCE	314,338	531,097	531,097	165,254
	TOTAL OTHER USES	314,338	531,097	531,097	165,254
	TOTAL POLICE-SWORN DIVISION	452,248	531,097	531,097	516,554
<u>FIRE DEPARTMENT</u>					
170-0622-522.62-00	BUILDINGS	134,241	-	2,620,063	-
170-0620-522.64-00	MACHINERY AND EQUIPMENT	-	-	-	82,000
	TOTAL CAPITAL OUTLAY	134,241	-	2,620,063	82,000
170-0622-599.99-99	TRANSFER TO FUND BALANCE	434,546	359,363	359,363	267,799
	TOTAL OTHER USES	434,546	359,363	359,363	267,799
	TOTAL FIRE DEPARTMENT	568,787	359,363	2,979,426	349,799
<u>RECREATION DIVISION</u>					
170-0872-599.99-99	CARRYFORWARD FUND BALANCE	179,778	31,400	31,400	100,100
	TOTAL OTHER USES	179,778	31,400	31,400	100,100
	TOTAL RECREATION DIVISION	179,778	31,400	31,400	100,100
TOTAL GENERAL IMPACT FEES SPECIAL REVENUE FUND		1,200,813	921,860	3,541,923	966,453

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL TRANSPORTATION IMPACT FEE FUND REVENUES**

		<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
174-0213-361.10-00	INTEREST	647,624	550,955	550,955	550,955
174-0213-361.30-00	INCR (DECR) IN FV OF INVST	(38,090)	-	-	-
174-0213-361.40-00	GAIN (LOSS) ON SALE OF INVESTMENTS	44,973	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	654,507	550,955	550,955	550,955
174-0741-324.31-00	RESIDENTIAL-TRANSPORTATIO	243,034	70,657	70,657	254,585
174-0741-324.32-00	COMMERCIAL-TRANSPORTATION	2,555,096	1,692,606	1,692,606	1,649,350
174-0741-399.99-99	USE OF FUND BALANCE	1,801,674	600,782	5,885,915	7,545,110
	TOTAL GENERAL TRANSPORT IMPACT FEE FUND REVENUES	5,254,311	2,915,000	8,200,133	10,000,000

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
174-0741-541.61-00	LAND	1,049,577	-	-	-
174-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	4,204,734	2,915,000	8,200,133	10,000,000
	TOTAL CAPITAL OUTLAY	5,254,311	2,915,000	8,200,133	10,000,000
	TOTAL GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES	<u>5,254,311</u>	<u>2,915,000</u>	<u>8,200,133</u>	<u>10,000,000</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
190-0000-312.51-00	FIRE INSURANCE PREMIUM	526,544	418,785	418,785	800,000
190-0000-312.52-00	CASUALTY INSURANCE PREMIUM TAX	757,456	609,947	609,947	950,000
	TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES	1,284,000	1,028,732	1,028,732	1,750,000

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
190-0000-521.91-00 TRANSFERS	757,456	609,947	609,947	950,000
190-0000-522.91-00 TRANSFERS	526,544	418,785	418,785	800,000
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES	1,284,000	1,028,732	1,028,732	1,750,000



WINTER GARDEN

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CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUNDS

Capital Projects Funds are funds used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
CAPITAL PROJECTS FUND - REVENUES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
336-0213-399.99-99 USE OF FUND BALANCE	13,518,920	-	2,974,593	-
TOTAL CAPITAL PROJECTS FUND	13,518,920	-	2,974,593	-
TOTAL CAPITAL PROJECTS FUND	13,518,920	-	2,974,593	-

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
334-0213-599.99-99 TRANSFER TO FUND BALANCE	40,474	-	-	-
TOTAL CAPITAL PROJECTS FUND	<u>40,474</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
CAPITAL PROJECTS FUND - REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
335-0213-361.10-00	INTEREST	39,574	-	-	-
335-0213-361.30-00	INCR(DECR) IN FV OF INVST	(1,965)	-	-	-
335-0213-361.40-00	GAIN/LOSS ON SALE/INVSTMN	2,865	-	-	-
	TOTAL CAPITAL PROJECTS FUND	40,474	-	-	-
	TOTAL CAPITAL PROJECTS FUND	40,474	-	-	-

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
336-0213-552.63-00 IMPROVEMENT OTHER THAN BLDG	13,518,920	-	2,974,593	-
TOTAL CAPITAL	13,518,920	-	2,974,593	-
336-0213-599.99-99 TRANSFER TO FUND BALANCE	-	-	-	-
TOTAL CAPITAL PROJECTS FUND	13,518,920	-	2,974,593	-

DEBT SERVICE FUND

Debt Service Fund

DEBT SERVICE FUND

The Debt Service Fund is used for the accumulation of resources for the payment of the principal and interest on the following debt issue:

Sales Tax Revenue Bonds, Series 2016A

Sales Tax Revenue Bonds, Series 2016B

Sales Tax Revenue Bonds, Series 2021

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
DEBT SERVICE FUND REVENUES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
230-0000-381.00-00 INTER-FUND TRANSFER IN	2,555,510	2,557,973	2,557,973	2,557,563
TOTAL OTHER SOURCES	2,555,510	2,557,973	2,557,973	2,557,563
TOTAL DEBT SERVICE FUND	<u>2,555,510</u>	<u>2,557,973</u>	<u>2,557,973</u>	<u>2,557,563</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
DEBT SERVICE FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
230-0000-517.71-00	PRINCIPAL	2,005,000	2,049,000	2,049,000	2,091,000
230-0000-517.72-00	INTEREST	550,510	508,973	508,973	466,563
	TOTAL DEBT SERVICE	2,555,510	2,557,973	2,557,973	2,557,563
TOTAL DEBT SERVICE FUND		<u><u>2,555,510</u></u>	<u><u>2,557,973</u></u>	<u><u>2,557,973</u></u>	<u><u>2,557,563</u></u>

ENTERPRISE FUNDS

UTILITIES FUND

—

STORMWATER FUND

—

SOLID WASTE FUND

—

TRAILER CITY FUND

Enterprise Funds



WINTER GARDEN

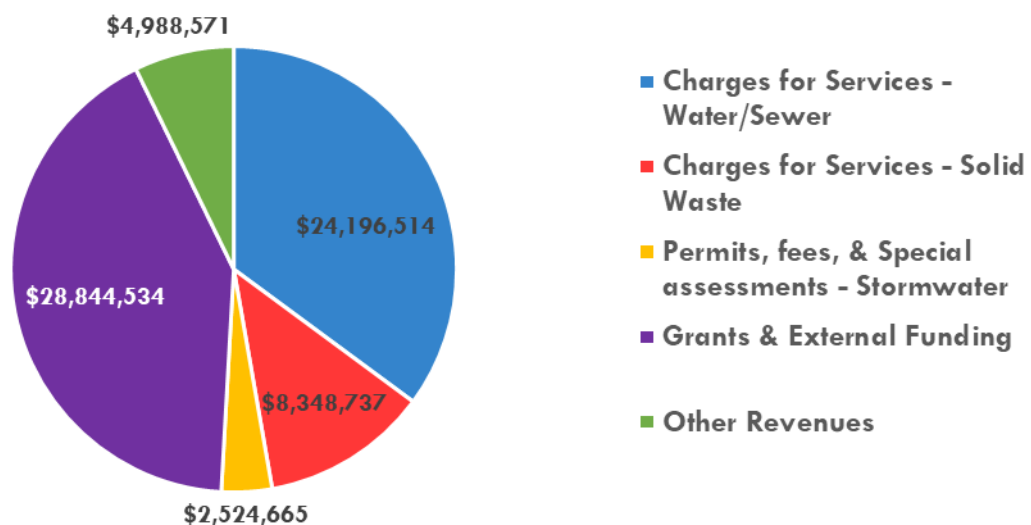
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MAJOR REVENUE SOURCES OF ENTERPRISE FUNDS

Enterprise Fund services include, but are not limited to, services for water distribution, wastewater collection, stormwater and solid waste collection. Below are the major revenue sources for the Enterprise Funds for the past five years.

<u>Revenue Description</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Budget 2027</u>
Charges for Services - Water/Sewer	\$13,297,545	\$15,562,505	\$18,020,492	\$20,284,966	\$24,196,514
Charges for Services - Solid Waste	6,798,073	7,542,260	7,782,932	7,683,251	8,348,737
Permits, fees, & Special assessments - Stormwater	2,421,690	2,428,532	2,512,903	2,524,665	2,524,665
Grants & External Funding	666,301	5,020,586	15,833,777	29,952,500	28,844,534
Other Revenues	<u>1,321,871</u>	<u>2,822,010</u>	<u>3,352,911</u>	<u>2,358,412</u>	<u>4,988,571</u>
Total Enterprise Revenues	24,505,480	33,375,893	47,503,015	62,803,794	68,903,021

ENTERPRISE FUNDS MAJOR REVENUE SOURCES - FY 2027 BUDGET



Grants

The City successfully secured \$28M in grant funding to support Enterprise Fund Capital Improvement Projects. These funds include:

- \$19.6 million from the Florida Department of Environmental Protection (FDEP) for Wastewater Treatment Plant expansion.
- \$1.8 million in additional State appropriation funding for the WWTP expansion.
- \$6.6 million from the FDEP Water Quality Grant for the Teacup Springs septic-to-sewer conversion.

Charges for Services

Charges for Services represent the primary source of recurring annual revenue for the City's enterprise funds. These revenues are designed to recover the costs of providing essential services. For Water & Wastewater, rates will increase by 20% in FY2027 under Ordinance 24.25, supporting system maintenance, operations, and expansion while accounting for projected customer growth. For Solid Waste, staff recommends adopting the rates recommended from the rate study conducted in FY2026 to ensure enough funding for infrastructure and operations.

- UTILITIES -

Administration

Water

Distribution

Wastewater

Collection

Environmental Services

Utilities Impact Fees

Utilities Renewal & Replacement

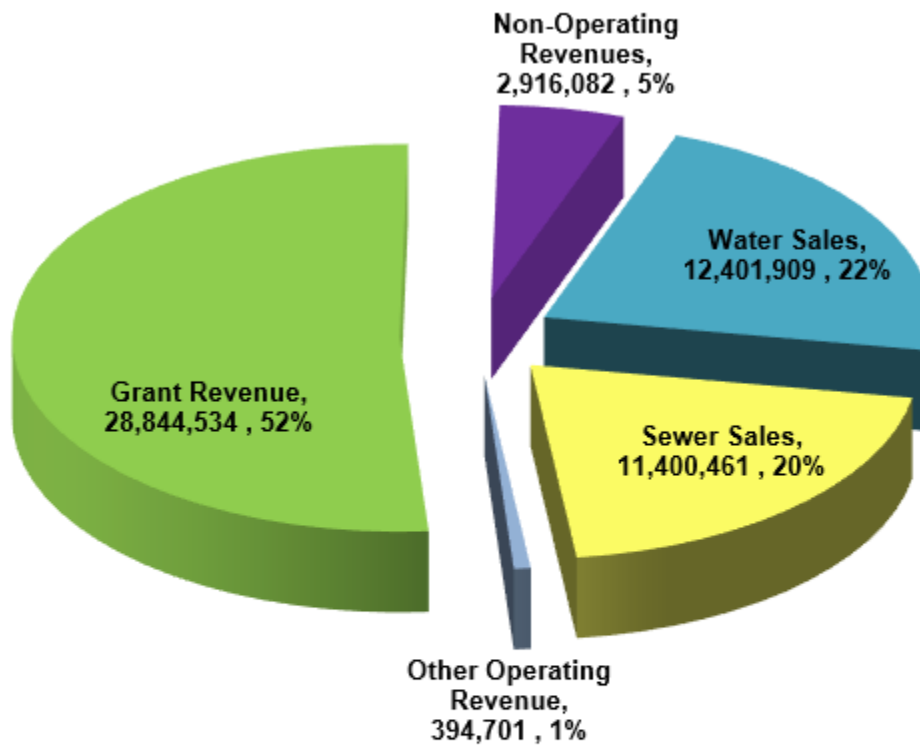
Capital Projects



WINTER GARDEN

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UTILITIES OPERATING FUND REVENUES BY SOURCE

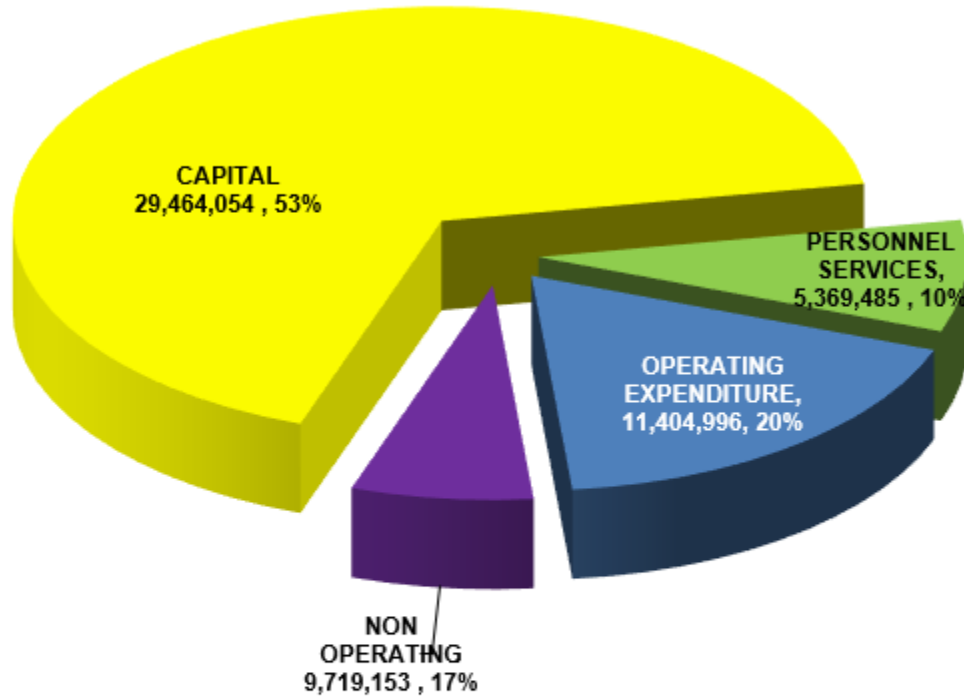


Water Sales	\$12,401,909
Sewer Service	11,400,461
Other Operating Revenue	394,701
Grant Revenue	28,844,534
Non-operating Revenues	<u>2,916,082</u>
Total	\$55,957,687

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND REVENUES**

		<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
410-2116-329.09-00	IRRIGATION & WELLS	525	1,200	1,200	557
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	525	1,200	1,200	557
410-2116-331.31-00	FEDERAL FUNDING	13,265,090	17,516,243	17,516,243	9,583,252
410-2116-334.31-00	STATE FUNDING	10,007	5,873,757	5,873,757	19,261,282
	TOTAL INTERGOVERNMENTAL	13,275,097	23,390,000	23,390,000	28,844,534
410-2116-343.30-00	WATER SERVICE	9,409,092	10,334,924	10,334,924	12,401,909
410-2116-343.30-01	INITIATION FEE	39,475	44,692	44,692	41,844
410-2116-343.30-02	WATER TAP-IN CHARGE	4,800	7,576	7,576	5,088
410-2116-343.31-00	METER INSTALLATIONS	51,790	15,000	15,000	54,897
410-2116-343.32-00	FIRE HYDRANT SERVICE	70,461	52,701	52,701	74,689
410-2116-343.33-00	SERVICE CHARGES	159,947	213,706	213,706	169,544
410-2116-343.50-00	SEWER SERVICE	8,239,566	9,500,384	9,500,384	11,400,461
410-2116-343.50-01	SEWER CONNECTION FEE	17,290	9,295	9,295	18,327
410-2116-343.68-00	PENALTIES	28,071	106,688	106,688	29,755
	TOTAL CHARGES FOR SERVICES	18,020,492	20,284,966	20,284,966	24,196,514
410-2116-361.10-00	INTEREST	1,186,833	794,087	794,087	894,019
410-2116-361.30-00	INCR (DECR) IN FV OF INVST	(23,241)	-	-	-
410-2116-361.40-00	INTEREST GAIN/LOSS	51,139	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	1,214,731	794,087	794,087	894,019
410-2116-389.40-00	OTHER GRANTS & DONATIONS	594,639	-	-	594,639
410-2117-389.40-00	OTHER GRANTS & DONATIONS	1,338,118	-	-	1,338,118
410-2127-369.90-00	OTHER MISCELLANEOUS REVS	89,306	-	-	89,306
	TOTAL MISCELLANEOUS REVENUES	2,022,063	-	-	2,022,063
410-2116-399.99-99	USE OF FUND BALANCE	54,458,909	-	25,265,536	-
	TOTAL OTHER SOURCES	54,458,909	-	25,265,536	-
TOTAL UTILITIES OPERATING FUND		88,991,817	44,470,253	69,735,789	55,957,686

UTILITIES OPERATING FUND EXPENDITURES BY USE



Personnel	\$5,369,485
Operating	11,404,996
Non-Operatign	9,719,153
Capital	29,464,054
	<u>\$55,957,688</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND
ADMINISTRATIVE DIVISION EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2113-536.12-00	SALARIES	219,860	291,311	291,311	322,078
410-2113-536.21-00	FICA TAXES	16,393	22,285	22,285	24,639
410-2113-536.22-00	RETIREMENT CONTRIBUTION	48,133	62,341	62,341	63,417
410-2113-536.23-00	EMPLOYEE GROUP INSURANCE	435	1,000	1,000	1,000
410-2113-536.24-00	WORKERS COMP INSURANCE	227	284	284	261
	TOTAL PERSONAL SERVICES	285,048	377,221	377,221	411,395
410-2113-536.31-01	PROFESSIONAL SERVICE MISC	29,988	18,128	18,128	173,128
410-2113-536.31-02	LEGAL	-	500	500	500
410-2113-536.31-04	ENGINEERING	3,500	500	500	2,500
410-2113-536.32-00	ACCOUNTING AND AUDIT	14,954	16,000	16,000	16,000
410-2113-536.34-01	MISC CONTRACTUAL SERVICES	1,509	250	250	3,180
410-2113-536.41-02	TELEPHONE	4,580	4,680	4,680	5,004
410-2113-536.41-04	INTERNET	577	628	628	628
410-2113-536.41-05	POSTAGE	-	100	100	100
410-2113-536.43-00	UTILITY SERVICES	119,172	388	388	202,125
410-2113-536.44-00	RENTALS AND LEASE	712	3,600	3,600	3,600
410-2113-536.45-00	GENERAL INSURANCE	139,908	53,009	53,009	160,894
410-2113-536.46-03	REPAIRS/MAINT-VEHICLES	348	1,500	1,500	4,656
410-2113-536.46-05	REPAIRS/MAINT-SOFTWARE	1,800	36,658	36,658	10,813
410-2113-536.46-06	REPAIRS/MAINT-HARDWARE	33,793	33,793	33,793	33,793
410-2113-536.46-10	REPAIRS/MAINT-BUILDING	4,912	4,912	4,912	4,912
410-2113-536.47-01	MISC PRINTING AND BINDING	-	350	350	350
410-2113-536.48-01	PROMOTIONAL-ADVERTISEMENTS	246	500	500	500
410-2113-536.49-02	MANAGEMENT FEES	1,551,046	2,132,859	2,132,859	1,862,377
410-2113-536.49-10	BAD DEBT	65,102	-	-	-
410-2113-536.51-00	OFFICE SUPPLIES	497	600	600	600
410-2113-536.52-01	OPERATING SUPPLIES MISC	-	250	250	250
410-2113-536.52-03	GASOLINE & OIL	-	100	100	150
410-2113-536.52-04	UNIFORMS & ACCESSORIES	50	200	200	200
410-2113-536.54-01	DUES & SUBSCRIPTIONS	2,217	2,150	2,150	2,150
	TOTAL OPERATING EXPENDITURES	1,974,911	2,311,655	2,311,655	2,488,410
410-2113-536.91-01	CONTINGENT EXPENSE	-	100,000	100,000	100,000
410-2113-581.91-00	INTRAFUND TRANSFERS	75,008,132	565,062	565,062	4,735,898
410-2113-590.90-00	CARRYFORWARD FUND BALANCE	-	-	-	4,883,255
	TOTAL OTHER USES	75,008,132	665,062	665,062	9,719,153
	TOTAL ADMINISTRATIVE DIVISION	77,268,091	3,353,938	3,353,938	12,618,958



PUBLIC SERVICES DEPARTMENT

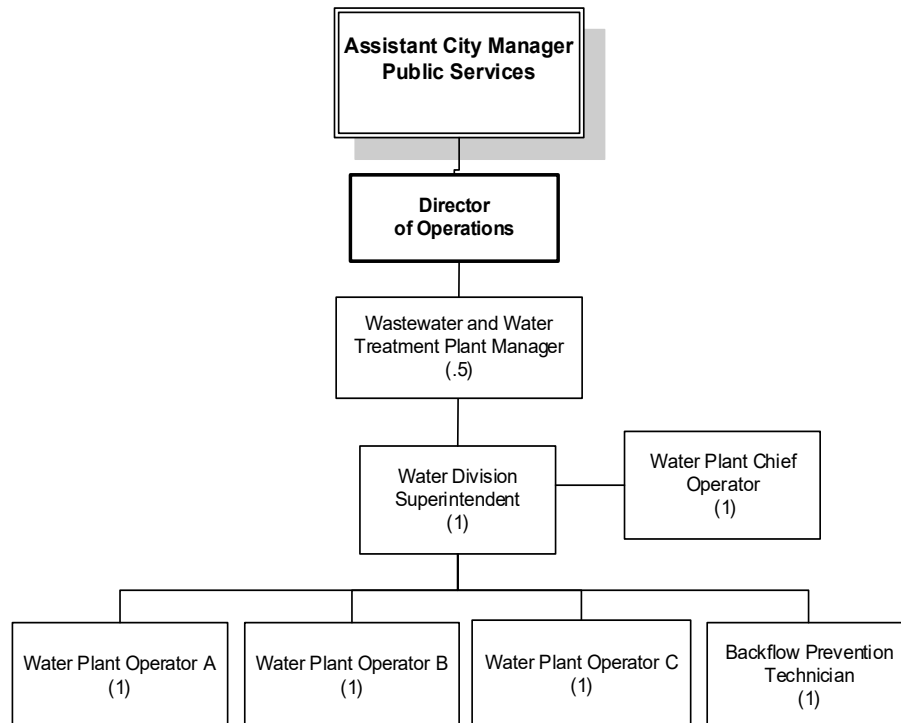
WATER TREATMENT & PUMPING DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Provide quality and safe drinking water that is desirable for use.	CORE FUNCTIONS: • Provide safe drinking water • Maintain water system pressures and flows
CHALLENGES: • Additional unexpected mandates from NPDES, Federal Emergency • St. John River Water Management District (SJRWMD) requirements for Alternative Water Supply Projects, using the expansion of the City's Reclaimed Water System as our Alternative Water Supply Project • Plant energy consumption due to an increase in citizens working from/staying at home and other market forces • Rising energy cost burdening plant overhead	BUSINESS ASSUMPTIONS: • Continue to meet compliance with the City's Consumptive Usage Permit (CUP) as mandated by the SJRWMD • Continue reduction in water use through water conservation • Adequate staffing levels will be in place to match operational demands including preventive maintenance activities

Organizational Structure

FTE: 6.5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Maintain Quality Services and Infrastructure

Department Goals

*Raise consumer confidence in the City's drinking water
Prolong Water Treatment Plant asset and equipment life and minimize failures*

Objectives

- Continue to sustain and improve the drinking water public education program in an effort to elevate the 'drinking water quality satisfaction index'.
 - More adequate planning and timely execution around Water Plant preventive equipment maintenance.
-

Strategic Priority #2

Preserve the Natural Environment

Department Goals

*Protect groundwater resources through water conservation strategies
Ensure Water Treatment Plant energy efficiency to minimize carbon footprint*

Objectives

- Ensure compliance with St. John's Water allocation through proactive conservation awareness efforts that will prevent exceeding allowable groundwater withdrawal restrictions.
 - Improve/evaluate water plant operations, processes, and equipment for energy efficiency, includes replacing old equipment with new and more efficient equipment.
-

Strategic Priority #3

Provide Sound Fiscal Management

Department Goal

Control Water Treatment Plant Operating & Maintenance Cost within parameters

Objective

- Monitor as well as control operating and maintenance costs at the Water Treatment Plant to identify areas for improvement.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATOR			
Drinking Water Quality Satisfaction Index **	65%	65%	72% ↑
FINANCIAL INDICATORS			
Preventative Maintenance to Production (Cost per Hour)	\$25.92	\$21.04	≤ \$17.00 ↓
Water Treatment Operating and Maintenance Cost per Service Connection	\$130.27	\$97.00	\$98.19 ↓
OPERATIONAL INDICATORS			
Million Gallons/Day in Groundwater Withdrawals	5.60	5.60	≤ 5.9 ↓
Irrigation Gallons Billed (Used) per Service Connection	171.3	169.0	193.6 ↓
Water Plant Energy Consumption per Year per Service Connection (In one thousand British Thermal Units - KBTUs)	1,038,251	1,100,000	1,175,000 ↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

≤ ≥ Indicate minimum or maximum target thresholds to either meet, exceed or not to exceed relative to actual performance results. These types of targets represent optimal standards that are generally viewed as reasonable benchmarks for achieving excellence in the operation. If targets are outperformed consistently, they will be re-evaluated accordingly to the extent it's operationally reasonable.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND
WATER DIVISION EXPENDITURES**

		<u>2025</u>	<u>2026</u>	<u>2026</u>	<u>2027</u>
		<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>AMENDED</u>	<u>PROPOSED</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
410-2116-533.12-00	SALARIES REGULAR	253,836	424,195	424,195	424,195
410-2116-533.14-00	OVERTIME	71,513	91,421	91,421	75,804
410-2116-533.21-00	FICA TAXES	23,272	39,445	39,445	38,250
410-2116-533.22-00	RETIREMENT CONTRIBUTION	68,770	110,342	110,342	98,450
410-2116-533.23-00	EMPLOYEE GROUP INSURANCE	56,212	97,550	97,550	67,454
410-2116-533.24-00	WORKERS COMP INSURANCE	9,427	9,524	9,524	10,841
410-2116-533.26-00	OTHER POST EMPLOYMENT BENEFITS	97,994	-	-	103,874
410-2116-533.27-00	PENSION EXPENSE	(14,705)	10,000	10,000	10,000
	TOTAL PERSONAL SERVICES	566,319	782,477	782,477	828,868
410-2116-533.31-01	MISC PROFESSIONAL SVCS	39,804	41,250	41,250	41,250
410-2116-533.31-04	ENGINEERING	87,074	50,000	50,000	80,000
410-2116-533.34-01	CONTRACTUAL SVCS MISC.	173,485	93,445	93,445	93,445
410-2116-533.34-02	LAWN MAINTENANCE SERVICES	51,597	47,937	47,937	-
410-2116-533.40-00	TRAVEL EXPENSE	558	1,500	1,500	1,500
410-2116-533.41-01	MISCELLANEOUS	2,612	-	-	-
410-2116-533.41-02	TELEPHONE	7,816	7,350	7,350	7,775
410-2116-533.41-03	RADIO	84	100	100	100
410-2116-533.41-04	INTERNET SERVICES	2,524	3,150	3,150	3,150
410-2116-533.41-05	POSTAGE	739	2,989	2,989	2,989
410-2116-533.43-00	UTILITY SERVICES	513,286	600,000	600,000	600,000
410-2116-533.44-00	RENTALS AND LEASES	1,557	2,500	2,500	3,350
410-2116-533.45-00	GENERAL INSURANCE	77,555	112,410	112,410	89,188
410-2116-533.46-01	REPAIRS & MAINTENANCE MISC.	53,700	55,750	55,750	55,750
410-2116-533.46-02	REPAIRS/MAINT-EQUIPMENT	209,312	85,750	85,750	85,750
410-2116-533.46-03	REPAIRS/MAINT-VEHICLES	1,855	4,468	4,468	4,468
410-2116-533.46-05	REPAIRS/MAINT-COMPUTER SOFTWARE	-	1,000	1,000	1,000
410-2116-533.46-06	REPAIRS/MAINT-COMPUTER HARDWARE	13,123	13,123	13,123	13,123
410-2116-533.46-10	BUILDING	87,179	54,250	54,250	13,105
410-2116-533.47-01	PRINTING AND BINDING MISC.	3,571	3,330	3,330	3,330
410-2116-533.48-01	ADVERTISEMENT-LEGAL, OTHER	-	250	250	250
410-2116-533.49-05	LICENSES & TAXES	10,641	7,050	7,050	7,050
410-2116-533.51-00	OFFICE SUPPLIES	1,545	1,750	1,750	1,750
410-2116-533.52-01	OPERATING SUPPLIES MISC.	5,836	3,100	3,100	5,957
410-2116-533.52-02	CHEMICALS	191,200	168,635	168,635	177,067
410-2116-533.52-03	GASOLINE & OIL	9,888	17,159	17,159	17,159
410-2116-533.52-04	UNIFORMS & ACCESSORIES	4,352	2,000	2,000	2,000
410-2116-533.54-01	DUES AND SUBSCRIPTIONS	797	1,000	1,000	1,000
410-2116-533.54-02	SEMINARS AND COURSES	973	750	750	750
	TOTAL OPERATING EXPENDITURES	1,552,663	1,381,996	1,381,996	1,312,256
410-2116-533.62-00	BUILDINGS	-	43,500	43,500	-
410-2116-533.63-00	IMPROVEMENTS O/T BUILDING	-	750,000	2,391,358	50,000
410-2116-533.64-00	MACHINERY & EQUIPMENT	-	-	893,651	-
	TOTAL CAPITAL OUTLAY	-	793,500	3,328,509	50,000
410-2116-533.83-00	OTHER GRANTS AND AIDS	11,200	-	-	-
410-2116-591.93-00	SERVICE DEPOSIT INTEREST	16,891	-	-	-
	TOTAL OTHER USES	28,091	-	-	-
TOTAL WATER DIVISION		2,147,073	2,957,973	5,492,982	2,191,124



PUBLIC SERVICES DEPARTMENT

WATER & RECLAIMED WATER

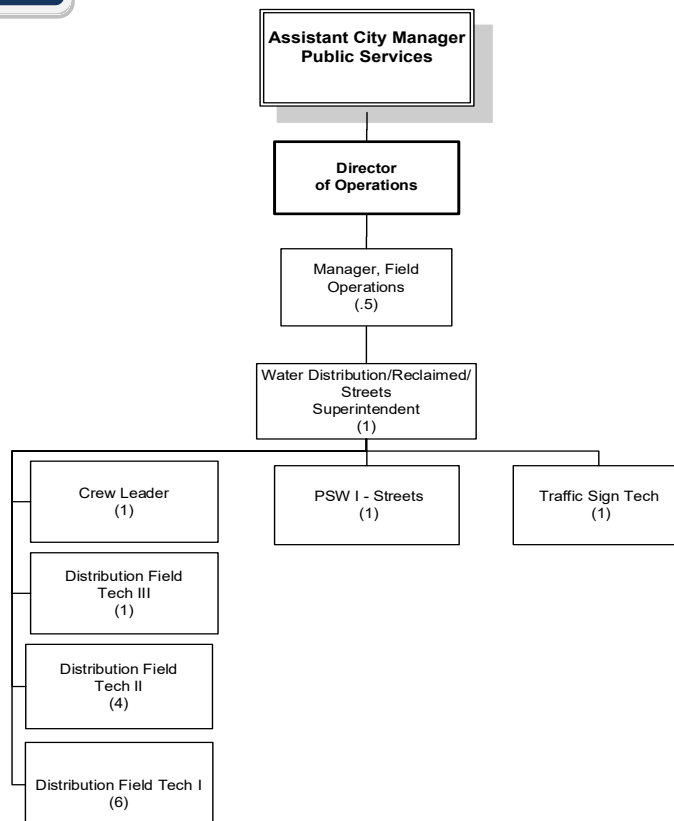
DISTRIBUTION/STREETS DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Water Distribution: Consistently deliver quality potable and reclaimed water to all residents and business owners 24 hours a day and 7 days a week. Streets: Preserve and improve the City's roadways and sidewalks to provide safe, durable and efficient commute.	CORE FUNCTIONS: • Provide reliable water services • Provide and maintain roadways and sidewalks • Maintain traffic signs, traffic lights and street lights
CHALLENGES: • Additional unexpected mandates from NPDES, Federal Emergency • Adverse and abnormal weather patterns and conditions • Providing staff to other departments slows the ability to handle water meter repairs, replacement work and street maintenance • Rising cost of materials and supplies has affected meter delivery causing a shortage over several years	BUSINESS ASSUMPTIONS: • Continue Phase II installation/replacement of the FlexNet water meters, which allows water meter consumption to be read remotely; complete as meters are available • Adequate staffing levels will be in place to match operational demands including preventive maintenance activities

Organizational Structure

FTE: 15.5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Improve and Maintain Mobility

Department Goal

Improve pedestrian infrastructure, bicycle and automobile transportation

Objectives

- Execute and continuously evaluate City street maintenance program, including bicycle lanes, to increase the 'street repair/maintenance satisfaction index'.
- Execute and continuously evaluate City sidewalk maintenance plan, including bicycle trails, to improve the 'sidewalk maintenance satisfaction index'.
- Proactively ensure timely and accurate traffic communication to the public prior to or during scheduled or unscheduled road maintenance work to increase the 'ease of car travel in Winter Garden satisfaction index'.

Strategic Priority #2

Maintain Quality Services and Infrastructure

Department Goal

Maintain optimal water pressure levels and minimize water service interruptions for residents

Objectives

- Timely execute water main capital improvements and partner with Fire and Rescue Department personnel on established testing guidelines to reduce water main breaks that occur annually.
- Ensure quality delivery of water services to City neighborhoods by minimizing the number of service interruptions, boiled water notices, and reduced system pressure.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Street Repair/Maintenance Satisfaction Index **	66%	66%	70%↑
Sidewalk Maintenance Satisfaction Index **	65%	65%	70%↑
Ease of Car Travel in Winter Garden Satisfaction Index **	67%	67%	72%↑
OPERATIONAL INDICATORS			
Street Repair Ratio (based on linear feet)	2.1%	2.0%	5%↑
Sidewalk Repair Ratio (based on linear feet)	.41%	.53%	1.10%↑
Number of Water Main Breaks	13	7	2↓

Number of Service Line Breaks	128	130	110↓
# of Boiled Water Notices Issued	10	9	0↓
# of Water Pressure Interruptions that Resulted in < 50 PSI	341	340	0↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND
DISTRIBUTION DIVISION EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2126-533.12-00	SALARIES REGULAR	426,298	715,775	715,775	715,775
410-2126-533.14-00	SALARIES OVERTIME 1.5	107,986	103,784	103,784	103,784
410-2126-533.21-00	FICA TAXES	40,214	62,696	62,696	62,696
410-2126-533.22-00	RETIREMENT CONTRIBUTION	118,174	175,386	175,386	161,371
410-2126-533.23-00	EMPLOYEE GROUP INSURANCE	117,094	170,985	170,985	140,513
410-2126-533.24-00	WORKERS COMP INSURANCE	13,183	29,016	29,016	15,160
410-2126-533.26-00	OTHER POST EMPLOYMENT BENEFITS	106,970	-	-	113,388
410-2126-533.27-00	PENSION EXPENSE	(37,212)	20,000	20,000	20,000
	TOTAL PERSONAL SERVICES	892,707	1,277,642	1,277,642	1,332,688
410-2126-533.31-04	ENGINEERING	55,000	15,000	15,000	100,000
410-2126-533.31-06	MEDICAL	-	200	200	200
410-2126-533.34-01	CONTRACTUAL SVCS MISC.	1,365,159	1,349,567	1,349,567	1,667,397
410-2126-533.40-00	TRAVEL EXPENSE	946	2,500	2,500	2,500
410-2126-533.41-02	TELEPHONE	3,182	4,100	4,100	4,100
410-2126-533.41-03	RADIO	126	150	150	150
410-2126-533.41-04	INTERNET	5,286	5,500	5,500	5,500
410-2126-533.44-00	RENTALS AND LEASES	-	3,500	3,500	3,500
410-2126-533.45-00	GENERAL INSURANCE	22,903	36,043	36,043	26,338
410-2126-533.46-01	REPAIRS & MAINTENANCE MISC.	-	500	500	500
410-2126-533.46-02	REPAIRS/MAINT-EQUIPMENT	6,820	21,250	21,250	21,250
410-2126-533.46-03	REPAIRS/MAINT-VEHICLES	30,313	27,970	27,970	27,970
410-2117-535.46-05	REPAIRS/MAINT-COMPUTER SOFTWARE	1,830	20,647	20,647	61,897
410-2126-533.46-06	REPAIRS/MAINT-COMPUTER HARDWARE	13,123	13,123	13,123	13,123
410-2126-533.46-07	UTILITY LINE	73,644	85,017	85,017	85,017
410-2126-533.49-05	LICNSES/TAXES/CERTIFICTNS	150	500	500	500
410-2126-533.51-00	OFFICE SUPPLIES	-	200	200	200
410-2126-533.52-01	OPERATING SUPPLIES MISC.	391,073	858,901	858,901	728,725
410-2126-533.52-03	GASOLINE & OIL	36,402	33,775	33,775	33,775
410-2126-533.52-04	UNIFORMS & ACCESSORIES	7,132	10,950	10,950	10,950
410-2126-533.54-01	DUES & SUBSCRIPTIONS	1,593	1,815	1,815	1,815
410-2126-533.54-02	SEMINARS & COURSES	188	2,350	2,350	7,350
	TOTAL OPERATING EXPENDITURES	2,014,870	2,493,558	2,493,558	2,802,757
410-2126-533.63-00	IMPROVEMENTS O/T BUILDING	-	2,782,855	5,055,112	-
410-2126-533.64-00	MACHINERY & EQUIPMENT	-	48,317	48,317	-
	TOTAL CAPITAL OUTLAY	-	2,831,172	5,103,429	-
TOTAL DISTRIBUTION DIVISION		2,907,577	6,602,372	8,874,629	4,135,445



PUBLIC SERVICES DEPARTMENT

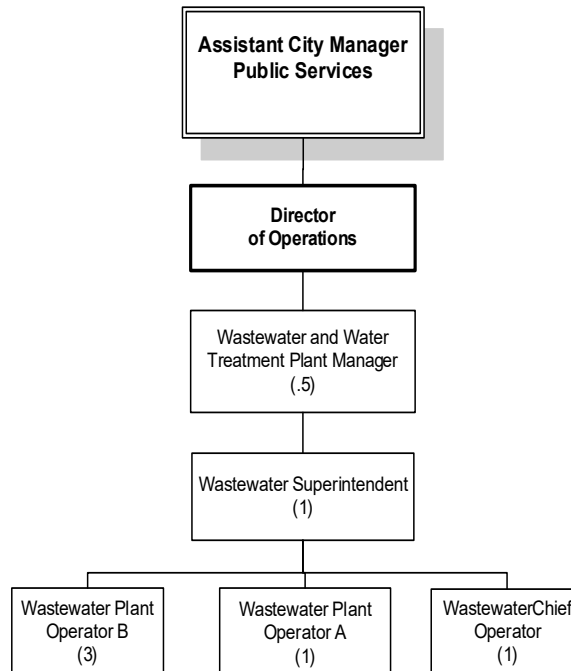
WASTEWATER & RECLAIMED WATER DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: To protect the natural environment through sound environmental practices with wastewater and reclaimed water treatment.	CORE FUNCTIONS: • Treatment of sewage to Florida Department of Environmental Protection (FDEP) Permit levels • Production of reclaimed water
CHALLENGES: • Additional unexpected mandates from NPDES, Federal Emergency • Excessive rainfall leading to higher infiltration to the collection system • Unfunded FDEP's requirements for reductions in oils, fats and grease that enter the City's wastewater system • Plant energy consumption due to an increase in residents working from/staying at home and other market forces • Rising energy cost burdening plant's overhead • Increased fees due to Conserve II by 50%	BUSINESS ASSUMPTIONS: • City will be able to continue to dispose of the sludge produced by the treatment plant • Public education related to properly disposing of cooking oil and grease will reduce wastewater operations expenses • Adequate staffing levels will be in place to match operational demands including preventive maintenance activities

Organizational Structure

FTE: 6.5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Maintain Quality Services and Infrastructure

Department Goals

Improve and maintain odor controls at wastewater treatment facility
More environmentally friendly City with a focus on reducing ground water withdrawals
Minimize equipment failure through proactive maintenance
Prolong Waste Water Plant asset and equipment life and minimize failures

Objectives

- Monitor the odor control equipment on the Headworks and Influent Wetwell to ensure the proper operation to reduce odors effects from the wastewater treatment facility and decrease the number of odor complaints.
 - Enhance wastewater and reclaimed water infrastructure, expand system for future growth, and educate consumers on water conservation to reduce the volume of ground water withdrawals.
 - Perform more timely preventative maintenance scheduled on pumps and motors, including more frequent adherence and active replacement of aging parts to minimize failures.
 - Establish more adequate planning, protocols and timely execution around preventive equipment maintenance activities to minimize repairs costs and repair frequency.
-

Strategic Priority #2

Provide Sound Fiscal Management

Department Goal

Control Waste Water Plant Operating & Maintenance Cost within parameters

Objective

- Monitor and control operating and maintenance costs at the Waste Water Treatment Plant to identify areas for improvement.
-

Strategic Priority #3

Preserve the Natural Environment

Department Goals

Ensure Waste Water Plant energy efficiency to minimize carbon footprint
Reduce Fats, Oils and Grease from the wastewater stream through industrial pretreatment

Objectives

- Improve/evaluate operations, processes, and equipment for energy efficiency, includes replacing old equipment with new and more efficient equipment.
 - Continue focus on grease reduction in the City's waste water system through restaurant owner reinforced education on proper grease trap management and maintenance.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER INDICATOR			
Water Conservation Household Participation Index **	81%	81%	85%↑
FINANCIAL INDICATORS			
Preventive Maintenance to Production (Dollars per Hour)	\$22.42	\$19.00	≤ \$40.00↓
Treatment Operating and Maintenance Cost per Service Connection	\$236.32	\$250.00	≤ \$270.00↓
OPERATIONAL INDICATORS			
Number of Odor Complaints (Wastewater Treatment Plant)	1	1	0↓
Number of Repeated Odor Complaints (Wastewater Treatment Plant)	0	0	0↓
% Pump and Motor Failures	2.5%	1.6%	≤ 5%↓
Pump and Motor Maintenance Rate	90%	100%	≥ 85%↑
Restaurant Site Inspection Compliance Rate	100%	100%	100%↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

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**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND
WASTEWATER DIVISION EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2117-535.12-00	SALARIES REGULAR	370,087	445,580	445,580	470,527
410-2117-535.14-00	SALARIES OVERTIME 1.5	123,734	127,505	127,505	127,505
410-2117-535.21-00	FICA TAXES	35,932	43,841	43,841	45,749
410-2117-535.22-00	RETIREMENT CONTRIBUTION	104,463	122,640	122,640	117,753
410-2117-535.23-00	EMPLOYEE GROUP INSURANCE	77,974	138,966	138,966	93,569
410-2117-535.24-00	WORKERS COMP INSURANCE	9,834	16,932	16,932	11,309
410-2117-535.26-00	OTHER POST EMPLOYMENT BENEFITS	106,945	-	-	113,362
410-2117-535.27-00	PENSION EXPENSE	(34,738)	16,751	16,751	10,000
	TOTAL PERSONAL SERVICES	794,231	912,215	912,215	989,774
410-2117-535.31-01	MISC PROFESSIONAL SERVICES	39,804	21,250	21,250	21,250
410-2117-535.31-04	ENGINEERING	30,068	50,000	50,000	50,000
410-2117-535.34-01	CONTRACTUAL SVCS MISC.	744,813	642,600	642,600	914,600
410-2117-535.34-02	LAWN MAINTENANCE	53,780	63,000	63,000	30,000
410-2117-535.34-06	JANITORIAL	11,583	12,000	12,000	12,000
410-2117-535.34-08	PERSONNEL SERVICES	6,200	-	-	-
410-2117-535.40-00	TRAVEL EXPENSES	2,314	2,500	2,500	2,500
410-2117-535.41-02	TELEPHONE	5,865	5,475	5,475	5,750
410-2117-535.41-03	RADIO	56	150	150	150
410-2117-535.41-04	INTERNET	7,487	5,750	5,750	5,750
410-2117-535.41-05	POSTAGE	46	100	100	100
410-2117-535.43-00	UTILITY SERVICES	670,198	705,065	705,065	705,065
410-2117-535.44-00	RENTALS & LEASES	7,323	52,701	52,701	35,402
410-2117-535.45-00	GENERAL INSURANCE	181,529	265,503	265,503	208,758
410-2117-535.46-01	REPAIRS & MAINTENANCE MISC.	462	7,000	7,000	7,000
410-2117-535.46-02	REPAIRS/MAINT-EQUIPMENT	180,816	240,900	240,900	240,900
410-2117-535.46-03	REPAIRS/MAINT-VEHICLES	8,881	4,500	4,500	5,000
410-2117-535.46-05	REPAIRS/MAINT-COMPUTER SOFTWARE	1,602	1,000	1,000	1,000
410-2117-535.46-06	REPAIRS/MAINT-COMPUTER HARDWARE	8,718	10,000	10,000	10,000
410-2117-535.46-10	REPAIRS/MAINT-BUILDING	63,011	41,500	41,500	41,500
410-2117-535.48-01	ADVERTISEMENT-LEGAL & OTHER	-	2,500	2,500	2,500
410-2117-535.49-05	LICENSES & TAXES	8,281	8,500	8,500	8,500
410-2117-535.51-00	OFFICE SUPPLIES	279	750	750	750
410-2117-535.52-01	OPERATING SUPPLIES MISC.	28,310	23,000	23,000	25,000
410-2117-535.52-02	CHEMICALS	913,274	1,033,000	1,033,000	1,065,000
410-2117-535.52-03	GASOLINE & OIL	9,859	10,316	10,316	10,316
410-2117-535.52-04	UNIFORMS & ACCESSORIES	7,221	8,550	8,550	8,550
410-2117-535.52-05	LABORATORY SUPPLIES	18,036	17,000	17,000	13,400
410-2117-535.54-01	DUES & SUBSCRIPTIONS	-	500	500	500
410-2117-535.54-02	SEMINARS & COURSES	218	2,500	2,500	2,500
410-2117-535.54-03	EDUCATION REIMBURSEMENT	1,956	4,000	4,000	4,000
	TOTAL OPERATING EXPENDITURES	3,011,990	3,241,610	3,241,610	3,437,741
410-2117-535.63-00	IMPROV OTHER THAN BUILDING	-	16,750,000	28,773,466	29,344,534
410-2117-535.64-00	MACHINERY & EQUIPMENT	-	-	250,000	69,520
	TOTAL CAPITAL OUTLAY	-	16,750,000	29,023,466	29,414,054
410-2117-517.73-00	OTHER DEBT SVC	(16,979)	-	-	-
	TOTAL DEBT SERVICE	(16,979)	-	-	-
	TOTAL WASTEWATER	3,789,242	20,903,825	33,177,291	33,841,569

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND
COLLECTION DIVISION EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2127-535.12-00	SALARIES REGULAR	401,056	807,664	807,664	807,664
410-2127-535.14-00	SALARIES OVERTIME 1.5	151,372	194,555	194,555	194,555
410-2127-535.21-00	FICA TAXES	38,213	76,670	76,670	76,670
410-2127-535.22-00	RETIREMENT CONTRIBUTION	111,027	214,475	214,475	197,337
410-2127-535.23-00	EMPLOYEE GROUP INSURANCE	81,251	237,016	237,016	97,501
410-2127-535.24-00	WORKERS COMP INSURANCE	30,257	18,826	18,826	34,796
410-2127-535.26-00	OTHER POST EMPLOYMENT BENEFITS	117,828	-	-	124,898
410-2127-535.27-00	PENSION EXPENSE	(37,363)	20,997	20,997	20,000
	TOTAL PERSONAL SERVICES	893,641	1,570,203	1,570,203	1,553,420
410-2127-535.31-04	ENGINEERING SERVICES	7,702	17,792	17,792	17,792
410-2127-535.31-06	MEDICAL	-	200	200	200
410-2127-535.34-01	CONTRACTUAL SVCS MISC.	634,764	665,560	665,560	460,500
410-2127-535.34-08	PERSONNEL	42,462	23,750	23,750	39,250
410-2127-535.40-00	TRAVEL EXPENSES	356	2,500	2,500	2,500
410-2127-535.41-02	TELEPHONE	10,350	9,800	9,800	25,000
410-2127-535.41-03	RADIO	112	200	200	200
410-2127-535.41-04	INTERNET SERVICES	5,445	5,100	5,100	6,000
410-2127-535.43-00	UTILITY SERVICES	107,744	119,374	119,374	119,374
410-2127-535.44-00	RENTALS AND LEASES	2,227	5,000	5,000	5,000
410-2127-535.45-00	GENERAL INSURANCE	61,732	90,711	90,711	70,992
410-2127-535.46-01	REPAIRS & MAINTENANCE MISC.	143	500	500	500
410-2127-535.46-02	REPAIRS/MAINT-EQUIPMENT	63,361	67,750	67,750	67,750
410-2127-535.46-03	REPAIRS/MAINT-VEHICLES	91,432	113,900	113,900	113,900
410-2127-535.46-04	REPAIRS/MAINT-LIFT STATIONS	536,889	662,170	662,170	119,790
410-2127-535.46-05	REPAIRS/MAINT-COMPUTER SOFTWARE	2,343	37,600	37,600	37,600
410-2127-535.46-06	REPAIRS/MAINT-COMPUTER HARDWARE	9,549	9,548	9,548	9,548
410-2127-535.46-07	UTILITY LINE	2,094	81,250	81,250	81,250
410-2127-535.46-10	BUILDING	9,824	9,824	9,824	9,824
410-2127-535.47-01	PRINTING & BINDING	-	200	200	200
410-2127-535.48-01	ADVERTISEMENT-LEGAL, OTHER	-	250	250	500
410-2127-535.49-05	LICENSES & TAXES	-	520	520	520
410-2127-535.51-00	OFFICE SUPPLIES	2,092	200	200	200
410-2127-535.52-01	OPERATING SUPPLIES MISC.	62,505	43,903	43,903	48,158
410-2127-535.52-02	CHEMICALS	5,497	5,000	5,000	5,000
410-2127-535.52-03	GASOLINE & OIL	49,181	50,636	50,636	50,636
410-2127-535.52-04	UNIFORMS & ACCESSORIES	8,505	10,500	10,500	10,500
410-2127-535.54-01	DUES AND SUBSCRIPTIONS	-	250	250	250
410-2127-535.54-02	SEMINARS & COURSES	-	2,500	2,500	2,500
410-2127-535.54-03	EDUCATION REIMBURSEMENT	3,489	10,000	10,000	5,500
	TOTAL OPERATING EXPENDITURES	1,719,798	2,046,488	2,046,488	1,310,934
410-2127-535.63-00	IMPROVEMENTS OTHER THAN BLDGS	-	6,640,000	14,824,804	-
410-2127-535.64-00	MACHINERY & EQUIPMENT	-	119,000	119,000	-
	TOTAL CAPITAL OUTLAY	-	6,759,000	14,943,804	-
	TOTAL COLLECTION DIVISION	2,613,439	10,375,691	18,560,495	2,864,354

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND
ENVIRONMENTAL SERVICES DIVISION EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2132-537.12-00	SALARIES REGULAR	132,029	146,664	146,664	146,664
410-2132-537.14-00	SALARIES OVERTIME 1.5	1,258	2,103	2,103	2,103
410-2132-537.21-00	FICA TAXES	9,847	11,381	11,381	11,381
410-2132-537.22-00	RETIREMENT CONTRIBUTION	28,243	31,241	31,241	29,292
410-2132-537.23-00	EMPLOYEE GROUP INSURANCE	17,439	23,765	23,765	20,927
410-2132-537.24-00	WORKERS COMP INSURANCE	4,012	5,038	5,038	4,614
410-2132-537.26-00	OTHER POST EMPLOYMENT BENEFITS	26,755	-	-	28,360
410-2132-537.27-00	PENSION EXPENSE	(9,028)	4,565	4,565	10,000
	TOTAL PERSONAL SERVICES	210,555	224,757	224,757	253,341
410-2132-537.41-02	COMMUNICATIONS/FREIGHT-PHONE	1,789	1,700	1,700	1,800
410-2132-537.41-03	RADIO	14	-	-	-
410-2132-537.41-05	POSTAGE	5,052	5,750	5,750	6,264
410-2132-537.44-00	RENTALS & LEASES	1,669	2,438	2,438	3,060
410-2132-537.45-00	GENERAL INSURANCE	112	165	165	129
410-2132-537.46-05	COMPUTER SOFTWARE	1,242	1,100	1,100	1,100
410-2132-537.46-06	COMPUTER HARDWARE	13,126	14,324	14,324	14,324
410-2132-537.47-01	PRINTING & BINDING	5,728	6,000	6,000	6,000
410-2132-537.48-01	PROMOTIONAL-ADVERTISEMENTS	-	2,500	2,500	2,500
410-2132-537.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	24,902	15,000	15,000	15,000
410-2132-537.49-05	LICENSES & TAXES	-	115	115	115
410-2132-537.51-00	OFFICE SUPPLIES	48	100	100	100
410-2132-537.52-01	OPERATING SUPPLIES-MISCELLANEOUS	226	200	200	200
410-2132-537.52-04	UNIFORMS & ACCESSORIES	1,118	1,250	1,250	1,250
410-2132-537.54-01	DUES AND SUBSCRIPTIONS	797	800	800	800
410-2132-537.54-02	SEMINARS & COURSES	17	255	255	255
	TOTAL OPERATING EXPENDITURES	55,840	51,697	51,697	52,897
TOTAL ENVIRONMENTAL SERVICES DIVISION		266,395	276,454	276,454	306,238

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES OPERATING FUND EXPENDITURES
DEPRECIATION**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2190-536.59-01	DEPRECIATION BUILDING	152,873	-	-	-
410-2190-536.59-02	DEPRECIATION IMPROVEMENTS	6,347,424	-	-	-
410-2190-536.59-03	DEPRECIATION EQUIPMENT	452,941			
410-2190-536.59-04	DEPRECIATION AMORTIZATION LEASES	45,163			
410-2190-536.59-05	DEPRECIATION SBITA	639	-	-	-
	TOTAL OPERATING EXPENDITURES	6,999,040	-	-	-
TOTAL DEPRECIATION		6,999,040	-	-	-
TOTAL UTILITIES OPERATING FUND		95,990,857	44,470,253	69,735,789	55,957,688

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES IMPACT FEES FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
411-2116-324.21-00	RESIDENTIAL-PHYSICAL ENVR	63,872	43,915	43,915	40,160
411-2116-324.22-00	COMMERCIAL-PHYSICAL ENVIR	9,774	53,718	53,718	10,000
411-2117-324.21-00	RESIDENTIAL-PHYSICAL ENVR	50,360	29,324	29,324	50,500
411-2117-324.22-00	COMMERCIAL-PHYSICAL ENVIR	11,486	68,160	68,160	12,000
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	135,492	195,117	195,117	112,660
411-2116-361.10-00	INTEREST	48,875	39,615	39,615	39,615
411-2116-361.30-00	INCR(DECR) IN FV OF INVST	(1,013)	-	-	-
411-2116-361.40-00	INTEREST / GAIN / LOSS	2,131	-	-	-
	TOTAL INVESTMENTS	49,993	39,615	39,615	39,615
411-2116-363.23-01	IMPACT FEES WATER SRVC	95,568	96,176	96,176	175,250
411-2116-363.23-02	IMPACT FEES SEWER SRVC	128,347	103,879	103,879	180,250
	TOTAL MISCELLANEOUS REVENUES	223,915	200,055	200,055	355,500
411-2116-399.99-99	USE OF FUND BALANCE-WATER	-	-	594,297	-
	TOTAL NON-OPERATING REVENUES	-	-	594,297	-
TOTAL UTILITIES IMPACT FEES FUND		409,400	434,787	1,029,084	507,775

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES IMPACT FEE FUND EXPENDITURES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>				
411-2116-599.99-99 CARRYFORWARD FUND BALANCE	219,207	233,424	233,424	265,025
TOTAL DEBT SERVICE	219,207	233,424	233,424	265,025
TOTAL WATER DIVISION	219,207	233,424	233,424	265,025
<u>WASTEWATER DIVISION</u>				
411-2117-599.99-99 CARRYFORWARD FUND BALANCE	190,193	201,363	201,363	242,750
TOTAL DEBT SERVICE	190,193	201,363	201,363	242,750
TOTAL WASTEWATER DIVISION	190,193	201,363	201,363	242,750
<u>DISTRIBUTION DIVISION</u>				
411-2126-533.63-00 IMPROV OTHER THAN BUILDING	-	-	594,297	-
TOTAL CAPITAL OUTLAY	-	-	594,297	-
TOTAL DISTRIBUTION DIVISION	-	-	594,297	-
TOTAL UTILITIES IMPACT FEES FUND	409,400	434,787	1,029,084	507,775

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES RENEWAL AND REPLACEMENT FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
412-2116-361.10-00	INTEREST	56,192	-	-	56,754
	TOTAL INVESTMENTS	56,192	-	-	56,754
412-2116-381.41-00	INTERFUND TRANSFER	2,000,000	565,062	565,062	457,500
	TOTAL NON-OPERATING REVENUES	2,000,000	565,062	565,062	457,500
412-2116-399.99-99	USE OF FUND BALANCE	-	-	225,000	-
	TOTAL OTHER USES	-	-	225,000	-
	TOTAL UTILITIES RENEWAL AND REPLACEMENT FUND	<u>2,056,192</u>	<u>565,062</u>	<u>790,062</u>	<u>514,254</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES RENEWAL AND REPLACEMENT FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>					
412-2116-599.99-99	FUND BALANCE	2,056,192	-	-	56,754
	TOTAL CAPITAL OUTLAY	2,056,192	-	-	56,754
	TOTAL WATER DIVISION	2,056,192	-	-	56,754
<u>DISTRIBUTION DIVISION</u>					
412-2126-533.63-00	IMPROV OTHER THAN BUILDING	-	107,562	157,562	-
	TOTAL CAPITAL OUTLAY	-	107,562	157,562	-
	TOTAL DISTRIBUTION DIVISION	-	107,562	157,562	-
<u>COLLECTION DIVISION</u>					
412-2127-535.63-00	IMPROV OTHER THAN BUILDING	-	457,500	632,500	457,500
	TOTAL CAPITAL OUTLAY	-	457,500	632,500	457,500
	TOTAL COLLECTION DIVISION	-	457,500	632,500	457,500
	TOTAL UTILITIES RENEWAL & REPLACEMENT FUND	2,056,192	565,062	790,062	514,254

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES DEBT SERVICES - REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
413-2117-361.20-00	INTEREST / DIVIDENDS	47,971	-	-	58,676
413-2117-361.30-00	INTEREST / OTHER EARN / INC (DEC)	9,274	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	57,245	-	-	58,676
413-2117-381.41-00	TRANSFERS IN	4,608,233	-	-	4,278,412
412-2116-399.99-99	USE OF FUND BALANCE	-	3,678,412	3,678,412	-
	TOTAL OTHER USES	4,608,233	3,678,412	3,678,412	4,278,412
	TOTAL UTILITY DEBT SERVICES FUND	4,665,478	3,678,412	3,678,412	4,337,088

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES DEBT SERVICES FUND**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
413-2117-517.72-00 INTEREST	929,821	- 3,678,412	- 3,678,412	4,278,412
TOTAL DEBT SERVICE	929,821	3,678,412	3,678,412	4,278,412
414-0213-599.99-99 TRANSFER TO FUND BALANCE	3,735,657	-	-	58,676
TOTAL UTILITY DEBT SERVICES FUND	4,665,478	3,678,412	3,678,412	4,337,088

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES CONSTRUCTION FUND - REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
414-2117-361.20-00	INTEREST / DIVIDENDS	711,407	-	-	729,192
414-2117-361.30-00	INTEREST / OTHER EARN / INC (DEC)	137,536	-	-	140,974
	TOTAL INTEREST AND OTHER EARNINGS	848,943	-	-	870,167
414-2117-381.41-00	TRANSFERS IN	68,399,899	-	-	-
414-2117-399.99-99	USE OF FUND BALANCE	-	34,986,000	37,819,543	11,937,026
	TOTAL NON-OPERATING REVENUES	68,399,899	34,986,000	37,819,543	11,937,026

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
UTILITIES CONSTRUCTION FUND**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
414-2117-535.63-00 IMPROVEMENT OTHER THAN BLDG	-	34,986,000	37,819,543	12,807,193
TOTAL CAPITAL	-	34,986,000	37,819,543	12,807,193
414-0213-599.99-99 TRANSFER TO FUND BALANCE	69,248,842	-	-	-
TOTAL UTILITY CONSTRUCTION FUND	69,248,842	34,986,000	37,819,543	12,807,193

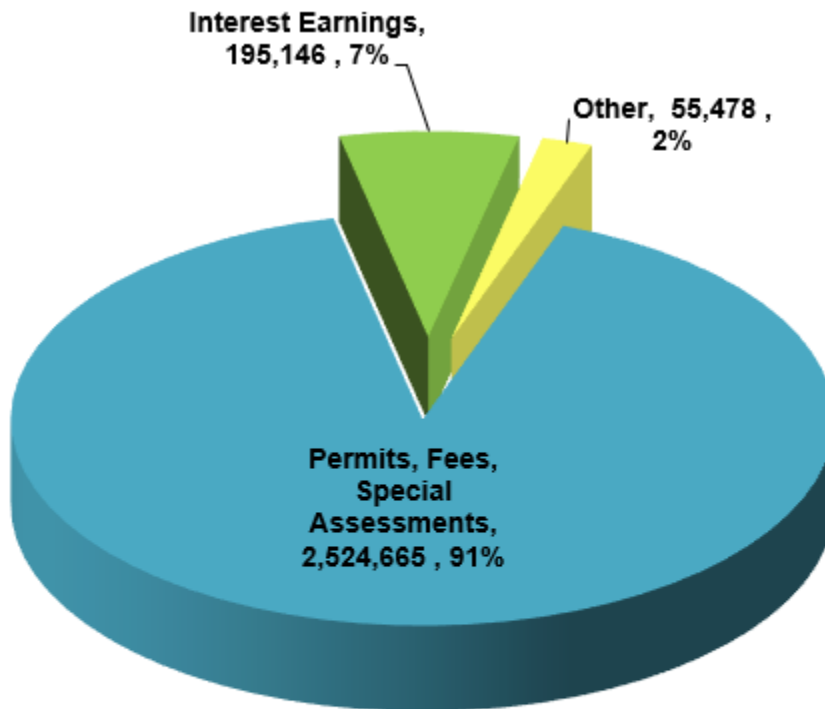


WINTER GARDEN

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- STORMWATER -

STORMWATER FUND REVENUES

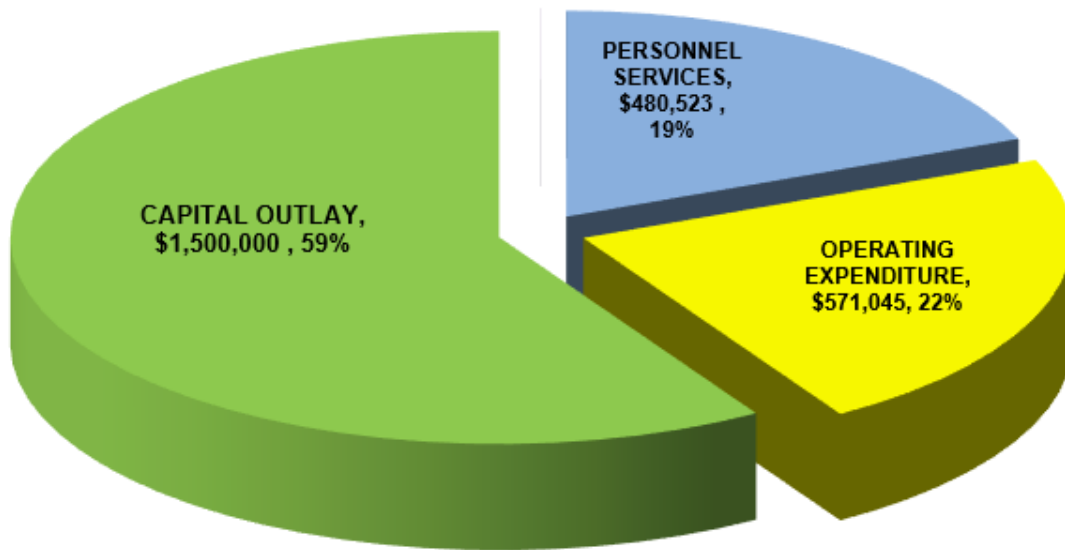


Permits,Fees, Special Assessments	\$ 2,524,665
Interest Earnings	195,146
Other Revenues	<u>55,478</u>
Total	\$2,775,289

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
STORMWATER OPERATING FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
420-2618-329.00-00	STORMWATER	2,568,231	2,524,665	2,524,665	2,524,665
	TOTAL PERMITS, FEES AND				
	SPECIAL ASSESSEMENTS	2,568,231	2,524,665	2,524,665	2,524,665
420-2618-331.31-00	FEDERAL GRANTS	16,004	6,562,500	6,562,500	-
420-2618-361.10-00	INTEREST	275,829	195,146	195,146	195,146
420-2618-361.30-00	INCR(DECR) IN OF INVESTMENT	(5,748)	-	-	-
420-2618-361.40-00	GAIN/LOSS SALE OF INVESTMENT	12,094	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	298,179	6,757,646	6,757,646	195,146
420-2618-381.00-00	INTERFUND TRANSFER	-	55,478	55,478	55,478
	TOTAL NON-OPERATING REVENUES	-	55,478	55,478	55,478
420-2618-399.99-99	USE OF FUND BALANCE	-	-	7,092,331	-
	TOTAL OTHER SOURCES	-	-	7,092,331	-
TOTAL STORMWATER OPERATING FUND		2,866,410	9,337,789	16,430,120	2,775,289

STORMWATER FUND EXPENDITURES BY USE



Personnel	\$	480,523
Operating		571,045
Capital		<u>1,500,000</u>
Total	\$	2,551,568



PUBLIC SERVICES DEPARTMENT

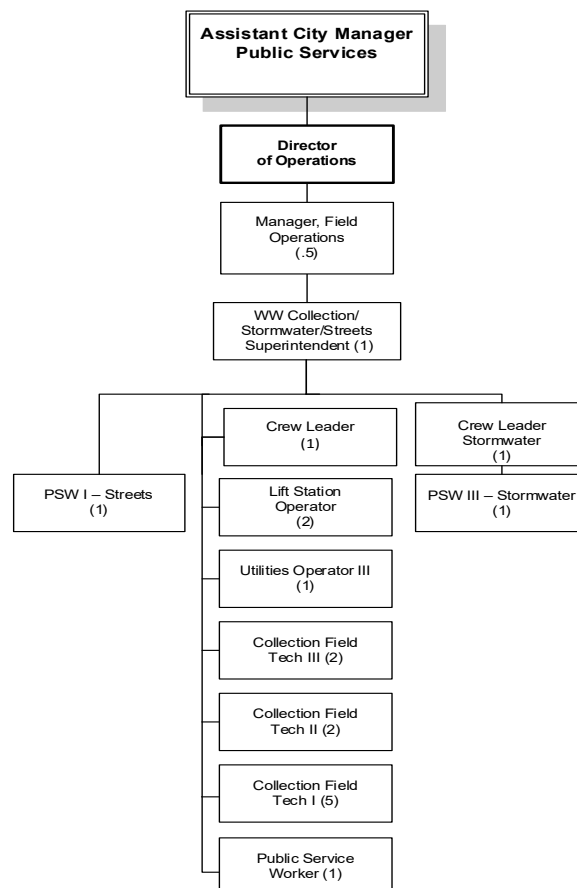
WASTEWATER/STORMWATER/STREETS DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Wastewater/Stormwater Collection: Provide citizens with efficient and responsive collection services for wastewater/stormwater. Streets: To keep the City and its gateway corridors attractive, clean and safe for all modes of travel.	CORE FUNCTIONS: • Maintain wastewater and stormwater collection systems • Monitoring lift stations • Mowing and maintenance of street right-of-ways, sidewalks and storm water ponds • Assist with Farmer's Market, Special Events, and any other specified assignments from City Administration
CHALLENGES: • Additional unexpected mandates from NPDES, Federal Emergency • Difficult to perform required level of preventive maintenance activities and other service demands • Adverse weather conditions and tropical storms • State and Federal Environmental Mandates • Lack of cooperation from Federal, State and Regional agencies • Loss of two workdays a month to assist Utility Billing with monthly turn-on's/turn-off's (12 employees/day) • Rising cost of materials and supplies including supply chain constraints	BUSINESS ASSUMPTIONS: • Use of Computerized Maintenance Management Work Order System will continue to improve process workflow, operational efficiency and more informed data-based decision making • Achieve more adequate staffing levels, through creative hiring practices, to match operational demands including preventive maintenance activities

Organizational Structure

FTE: 18.5



FY 2026-2027 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Preserve the Natural Environment

Department Goal

Reduce pollution in Lake Apopka through cleaner streets and storm water systems

Objective

- Improve and maintain a high level of service with the street cleaning and storm water system maintenance program to increase the volume of pollutants removed from the storm water drains.

Strategic Priority #2

Maintain Quality Services and Infrastructure

Department Goals

Prolong the service life of the City's infrastructure through timely maintenance

Reduce flooding incidents thereby reducing citizen storm water complaints

Objectives

- Ensure timely and proactive sewer preventative maintenance to increase the 'sewer satisfaction index.'
- Identify and correct problem areas in the storm water system, utilizing both citizen and employee feedback, to minimize flooding incidents.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Street Cleaning Satisfaction Index **	75%	75%	80%↑
Sewer Service Satisfaction Index **	85%	85%	90%↑
Storm Water Drainage Satisfaction Index **	77%	77%	85%↑
OPERATIONAL INDICATORS			
Volume of Pollutants Removed from Storm Water Drains (in tons) *	489	527	900↑
# of Street Sweeping Miles Cleaned *	7,665	8,728	9,300↑
% of Total Sewer Pipes Cleaned *	36%	38%	40%↑

% of Total Sewer Pipes TV Inspected *	13%	7%	10%↑
Linear Feet of Sewer Pipes Cleaned *	350,847	330,717	390,000↑
% of Total Storm Water Lines Inspected *	1.1%	1.5%	1%↑
Total Number of Flooding Incidents *	2	1	0↓
% of Sewer Calls Responded to Within 45 Minutes *	100%	99%	100%↑
% of Storm Water Calls Responded to Within 24 Hours *	100%	100%	100%↑

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
STORMWATER OPERATING FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
STORMWATER OPERATING DIVISION					
420-2618-538.12-00	SALARIES REGULAR	223,641	261,579	261,579	269,426
420-2618-538.14-00	OVERTIME	32,378	49,544	49,544	49,544
420-2618-538.21-00	FICA TAXES	19,102	23,801	23,801	24,401
420-2618-538.22-00	RETIREMENT CONTRIBUTION	55,040	66,580	66,580	62,805
420-2618-538.23-00	EMPLOYEE GROUP INSURANCE	29,228	43,589	43,589	35,074
420-2618-538.24-00	WORKERS COMP INSURANCE	4,018	5,414	5,414	4,621
420-2618-538.26-00	OTHER POST EMPLOYMENT BENEFITS	23,256	-	-	24,651
420-2618-538.27-00	PENSION EXPENSE	(4,010)	2,145	2,145	10,000
	TOTAL PERSONAL SERVICES	382,653	452,652	452,652	480,523
420-2618-538.31-01	MISCELLANEOUS PROFESSIONAL SVCS	20,200	500	500	500
420-2618-538.31-04	ENGINEERING	316	35,000	35,000	35,000
420-2618-538.32-00	ACCOUNTING AND AUDIT	1,606	2,500	2,500	2,500
420-2618-538.34-01	CONTRACTUAL SVCS MISC.	467,227	201,200	201,200	201,200
420-2618-538.34-08	PERSONNEL SERVICES	21,696	23,565	23,565	17,150
420-2618-538.34-12	TIPPING FEES	46,455	39,655	39,655	39,655
420-2618-538.40-00	TRAVEL AND PER DIEM	273	1,255	1,255	1,255
420-2618-538.41-02	TELEPHONE SERVICES	58	125	125	125
420-2618-538.41-03	RADIO	42	50	50	50
420-2618-538.41-04	INTERNET	1,212	1,355	1,355	1,355
420-2618-538.43-00	WATER/SEWER UTILITIES	421	200	200	200
420-2618-538.44-00	RENTALS AND LEASES	240	5,210	5,210	5,210
420-2618-538.45-00	GENERAL INSURANCE	5,599	8,575	8,575	6,439
420-2618-538.46-02	REPAIRS/MAINT-EQUIPMENT	28,900	24,555	24,555	24,555
420-2618-538.46-03	REPAIRS/MAINT-VEHICLES	23,098	60,150	60,150	44,650
420-2618-538.46-05	REPAIRS/MAINT-COMPUTER SOFTWARE	3,202	550	550	550
420-2618-538.46-07	REPAIRS/MAINT-UTILITY LINES	-	2,750	2,750	2,000
420-2618-538.49-02	MANAGEMENT FEES	163,470	151,037	151,037	142,850
420-2618-538.49-05	LICENSES & TAXES	1,005	1,250	1,250	2,500
420-2618-538.49-10	BAD DEBT EXPENSE	15,869	-	-	-
420-2618-538.51-00	OFFICE SUPPLIES	238	100	100	100
420-2618-538.52-01	OPERATING SUPPLIES MISC.	18,370	16,610	16,610	16,610
420-2618-538.52-02	CHEMICALS	65	3,562	3,562	3,562
420-2618-538.52-03	GASOLINE & OIL	12,775	18,936	18,936	18,936
420-2618-538.52-04	UNIFORMS	800	1,300	1,300	1,300
420-2618-538.54-01	MEMBERSHIP DUES	1,900	1,100	1,100	1,900
420-2618-538.54-02	SEMINARS AND COURSES	-	750	750	750
	TOTAL OPERATING EXPENDITURES	836,797	601,840	601,840	570,902

420-2618-538.63-00	OTHER IMPROVEMENTS	-	7,842,004	14,934,335	1,500,000
	TOTAL CAPITAL OUTLAY	-	7,842,004	14,934,335	1,500,000
420-2618-517.72-00	INTEREST	143	-	-	143
	TOTAL DEBT SERVICE	143	-	-	143
420-2618-599.99-99	CARRYFORWARD FUND BALANCE	522,232	441,293	441,293	223,722
	TOTAL OTHER USES	522,232	441,293	441,293	223,722
TOTAL STORMWATER OPERATING		1,741,825	9,337,789	16,430,120	2,775,289
TOTAL STORMWATER OPERATING FUND		2,866,410	9,337,789	16,430,120	2,775,289

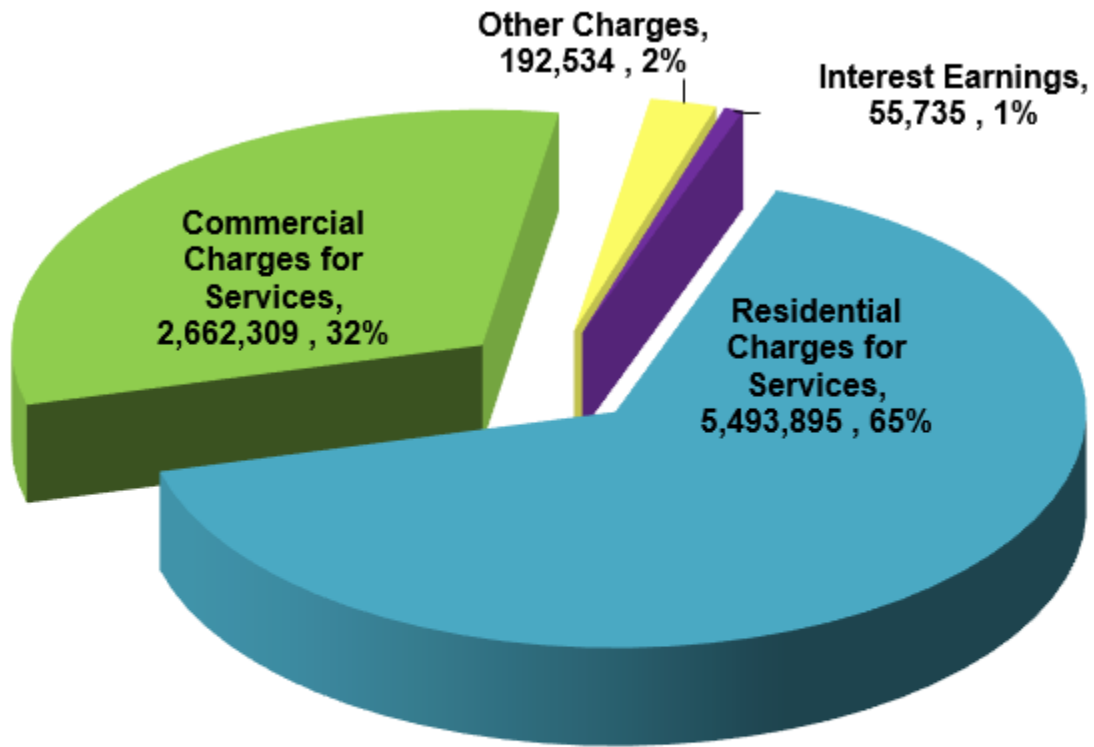


WINTER GARDEN

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- SOLID WASTE -

SOLID WASTE FUND REVENUES

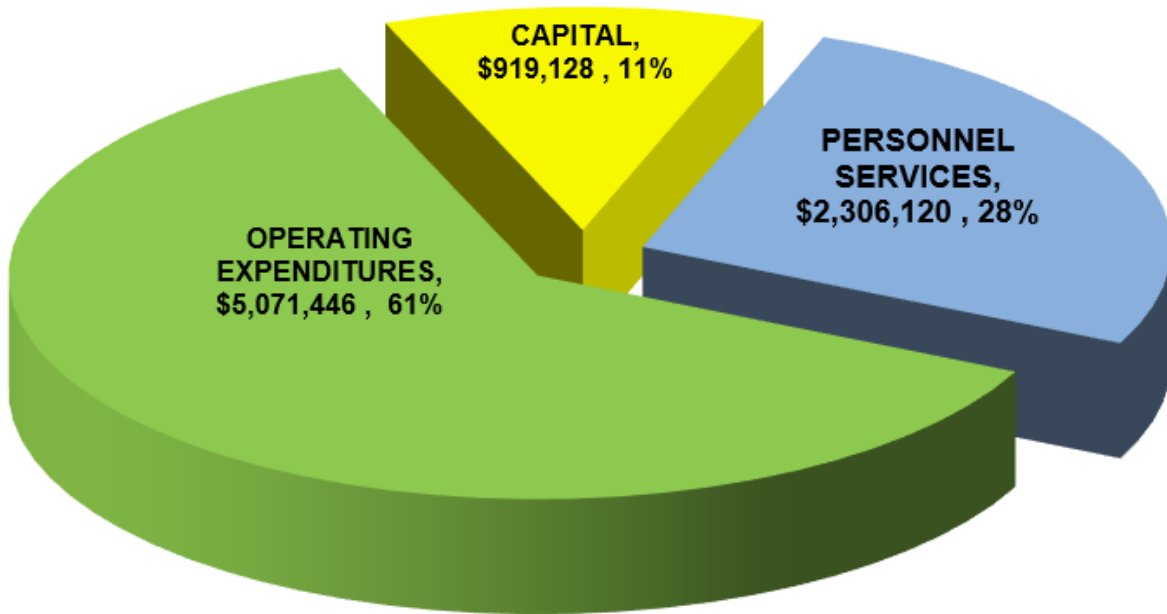


Residential Charges	\$ 5,493,895
Commercial Charges	2,662,309
Other Charges	192,534
Interest Earnings	55,735
Total	\$8,404,473

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
SOLID WASTE OPERATING FUND REVENUES**

		<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
430-3134-331.34-00	FEDERAL GRANTS	547,736	-	-	-
430-3134-334.34-00	STATE GRANTS	62,183	-	-	-
	TOTAL GRANTS	609,919	-	-	-
430-3134-343.41-01	RESIDENTIAL	4,844,207	5,134,481	5,134,481	5,493,895
430-3134-343.41-02	COMMERCIAL	2,707,799	2,488,139	2,488,139	2,662,309
430-3134-343.41-03	COMMERCIAL RECYCLING	46,900	-	-	-
430-3134-343.41-04	EXTRA CHARGES	57,172	52,941	52,941	60,602
430-3134-343.41-05	VENDOR ROLLOFF	63,025	-	-	65,546
430-3134-343.42-02	CONTAINER / COMMERCIAL	54,156	-	-	56,322
430-3134-343.42-03	CONTAINER / RESIDENTIAL	9,676	7,690	7,690	10,063
	TOTAL CHARGES FOR SERVICES	7,782,935	7,683,251	7,683,251	8,348,737
430-3134-361.10-00	INTEREST	53,084	42,673	42,673	55,738
430-3134-361.30-00	INCR(DECR) IN FV OF INVST	(884)	-	-	-
430-3134-361.40-00	INTEREST / GAIN/LOSS	1,858	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	54,058	42,673	42,673	55,738
430-3134-365.00-00	SALE OF SURPLUS MATERIALS/SCRAP	13,903	-	-	-
	TOTAL MISCELLANEOUS REVENUES	13,903	-	-	-
	TOTAL SOLID WASTE OPERATING FUND REVENUES	8,460,815	7,725,924	7,725,924	8,404,475

SOLID WASTE FUND EXPENDITURES BY USE



Personnel	\$ 2,306,120
Operating	5,071,446
Capital	<u>919,128</u>
Total	\$ 8,296,694



PUBLIC SERVICES DEPARTMENT

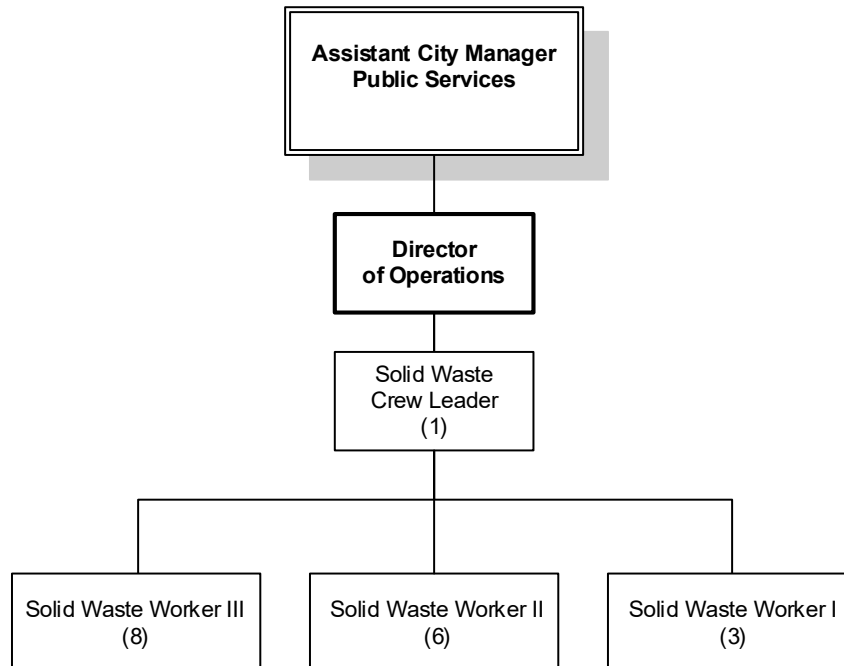
SOLID WASTE DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

MISSION STATEMENT: Provide responsive as well as efficient collection and disposal of solid waste.	CORE FUNCTIONS: - Collection and removal of solid waste materials - Residential/Commercial garbage - Yard Waste
CHALLENGES: - Continued impact from household consumption resulting in more waste to dispose of due to community growth and consumer behavior changes - Orange County and Waste Management solid waste disposal costs increase regularly and unpredictably - Waste Management using the Orange County transfer station which backs up disposal for other municipalities	BUSINESS ASSUMPTIONS: - The Orange County landfill will continue to accept solid waste from the City of Winter Garden - Orange County tipping fees will increase year over year - Vehicles and equipment will be properly maintained in a timely manner - Public will comply with disposal requirements

Organizational Structure

FTE: 18



FY 2026-2027 STRATEGIC PRIORITY, GOAL & OBJECTIVE

Strategic Priority #1

Preserve the Natural Environment

Departmental Goal

Improve the natural environment by reducing the amount of solid waste going into the landfill

Objective

- Increase awareness on “reuse and reduce” techniques to minimize total waste transported to the landfill, thereby minimizing environmental impact.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 24/25 Actual	FY 25/26 Forecast*	FY 26/27 Target
CUSTOMER SERVICE INDICATORS			
Garbage Collection Satisfaction Index **	81%	81%	92%↑
% Residents Actively Reducing Waste Production Satisfaction Index **	85%	85%	87%↑
% Residents Actively Choosing Reusable Items Satisfaction Index **	82%	82%	84%↑
Yard Waste Pick-up Satisfaction Index **	82%	82%	88%↑
FINANCIAL INDICATOR			
Solid Waste Direct Cost per Tonnage	\$195.08	\$198.00	\$200.00↓
OPERATIONAL INDICATORS			
Tonnage per Trip – 1 st Trip	10.0	11.0	11.0↑
Tonnage per Trip – 2 nd Trip	3.8	7.4	7.0↑
Tonnage of Commercial Solid Waste Refuse per Service Account	16	17	17↑
Tonnage of Residential Solid Waste Refuse per 1,000 Residents	344	342	380↓

* FY26 forecast, in most cases, reflects a blend including months of actual results plus months of projections based on performance trends to-date but could also reflect final actual result for the year. In other instances, it's a year-end projection based on the latest operational expectations, conditions and capabilities.

** National Community Survey (NCS) values shown are assessed biennially (every other year) and represent the most recent community assessment and rating conducted in FY24/25.

↑ - Target's goal is to maximize/increase; ↓ - Target's goal is to minimize/decrease

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
SOLID WASTE OPERATING FUND**

	<u>2025 ACTUAL</u>	<u>2026 ORIGINAL BUDGET</u>	<u>2026 AMENDED BUDGET</u>	<u>2027 PROPOSED BUDGET</u>
<u>SOLID WASTE OPERATING DIVISION</u>				
430-3134-534.12-00 SALARIES REGULAR	1,155,753	1,123,305	1,123,305	1,157,004
430-3134-534.14-00 OVERTIME	334,995	192,000	192,000	258,987
430-3134-534.21-00 FICA TAXES	113,952	100,621	100,621	108,323
430-3134-534.22-00 RETIREMENT CONTRIBUTION	323,117	281,475	281,475	278,809
430-3134-534.23-00 EMPLOYEE GROUP INSURANCE	228,369	236,909	236,909	286,232
430-3134-534.24-00 WORKERS COMP INSURANCE	86,553	85,853	85,853	99,536
430-3134-534.26-00 OTHER POST EMPLOYMENT BENEFITS	223,528	-	-	101,862
430-3134-534.27-00 PENSION EXPENSE	(47,214)	49,721	49,721	15,367
TOTAL PERSONAL SERVICES	2,419,053	2,069,884	2,069,884	2,306,120
430-3134-534.31-01 PROFESSIONAL SERVICE MISC.	1,350	-	-	-
430-3134-534.31-06 MEDICAL	-	500	500	500
430-3134-534.32-00 ACCOUNTING AND AUDIT	1,824	2,750	2,750	2,500
430-3134-534.34-01 CONTRACTUAL SVCS MISC.	228,321	6,500	6,500	25,000
430-3134-534.34-06 JANITORIAL	2,850	2,510	2,510	3,008
430-3134-534.34-08 PERSONNEL	418,571	297,158	297,158	284,865
430-3134-534.34-12 TIPPING FEES	2,259,846	2,319,362	2,319,362	2,504,911
430-3134-534.40-00 TRAVEL AND PER DIEM	3,866	-	-	-
430-3134-534.41-02 TELEPHONE	5,418	5,600	5,600	6,527
430-3134-534.41-03 RADIO	196	215	215	215
430-3134-534.41-04 INTERNET SERVICES	13,829	13,172	13,172	12,436
430-3134-534.44-00 RENTALS & LEASES	359,603	554,772	554,772	432,612
430-3134-534.45-00 GENERAL INSURANCE	164,049	201,514	201,514	188,656
430-3134-534.46-01 REPAIRS & MAINTENANCE MISC.	107	1,500	1,500	1,500
430-3134-534.46-02 REPAIRS/MAINT-EQUIPMENT	4,407	4,000	4,000	4,000
430-3134-534.46-03 REPAIRS/MAINT-VEHICLES	594,825	650,400	650,400	633,323
430-3134-534.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	5,114	5,114	5,114	5,114
430-3134-534.46-10 BUILDING	31,368	32,624	32,624	35,787
430-3134-534.47-01 PRINTING & BINDING MISC.	8,309	8,700	8,700	8,700
430-3134-534.48-01 ADVERTISEMENTS	559	1,100	1,100	1,100
430-3134-534.48-02 PROMOTIONAL ITEMS	-	500	500	500
430-3134-534.49-02 MANAGEMENT FEES	533,254	246,566	246,566	422,939
430-3134-534.49-05 LICENSES & TAXES	280	400	400	11,455
430-3134-534.49-10 BAD DEBT	28,423	-	-	-
430-3134-534.51-00 OFFICE SUPPLIES	395	500	500	500
430-3134-534.52-01 OPERATING SUPPLIES MISC.	193,230	176,253	176,253	152,763
430-3134-534.52-02 CHEMICALS	6,030	7,099	7,099	7,099
430-3134-534.52-03 GAS & OIL	257,345	350,378	350,378	302,731
430-3134-534.52-04 UNIFORMS AND ACCESSORIES	19,501	17,486	17,486	22,456
430-3134-534.54-01 DUES & SUBSCRIPTIONS	-	250	250	250
TOTAL OPERATING EXPENDITURES	5,142,870	4,906,923	4,906,923	5,071,446

430-3134-534.63-00	IMPROVEMENTS OTHER THAN BLDG	-	-	22,000	-
430-3134-534.64-00	MACHINERY & EQUIPMENT	-	454,320	454,320	919,128
	TOTAL CAPITAL OUTLAY	-	454,320	476,320	919,128
430-3134-599.99-99	CARRYFORWARD FUND BALANCE	43,327	294,797	272,797	107,781
	TOTAL OTHER USES	43,327	294,797	272,797	107,781
	TOTAL SOLID WASTE OPERATING	7,605,250	7,725,924	7,725,924	8,404,475
	<u>SOLID WASTE DEPRECIATION</u>				
430-3190-534.59-91	DEPRECIATION BUILDING	32,024	-	-	-
430-3190-534.59-92	DEPRECIATION IMPROVEMENTS	5,806	-	-	-
430-3190-534.59-93	DEPRECIATION EQUIPMENT	477,559	-	-	-
430-3190-534.59-05	DEPRECIATION AMORTIZATION LEASE	340,176	-	-	-
	TOTAL OPERATING EXPENDITURES	855,565	-	-	-
	TOTAL SOLID WASTE DEPRECIATION	855,565	-	-	-
	TOTAL SOLID WASTE OPERATING FUND	8,460,815	7,725,924	7,725,924	8,404,475

- TRAILER CITY -

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
TRAILER CITY FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
450-3657-361.10-00	INTEREST	6,503	3,492	3,492	6,618
	TOTAL INTEREST AND OTHER EARNINGS	6,503	3,492	3,492	6,618
450-3657-362.45-00	RENTALS	261,156	262,816	262,816	261,948
	TOTAL CHARGES FOR SERVICES	261,156	262,816	262,816	261,948
450-3657-369.90-00	OTHER MISC REVENUES	50	50	50	50
450-3657-369.91-00	COIN LAUNDRY SERVICE	3,700	3,622	3,622	3,583
	TOTAL MISCELLANEOUS REVENUES	3,750	3,672	3,672	3,633
450-3657-399.99-99	USE OF FUND BALANCE	64,265	31,060	35,060	133,442
	TOTAL OTHER SOURCES	64,265	31,060	35,060	133,442
	TOTAL TRAILER CITY FUND	335,674	301,040	305,040	405,641

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
TRAILER CITY FUND EXPENDITURES**

	<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>TRAILER CITY OPERATING</u>				
450-3657-539.12-00 SALARIES REGULAR	119,837	130,088	130,088	133,991
450-3657-539.21-00 FICA TAXES	9,559	9,952	9,952	10,250
450-3657-539.22-00 RETIREMENT CONTRIBUTION	26,841	26,543	26,543	26,383
450-3657-539.23-00 EMPLOYEE GROUP INSURANCE	25,649	25,038	25,038	30,779
450-3657-539.24-00 WORKERS COMP INSURANCE	2,652	3,332	3,332	3,050
450-3657-539.26-00 OTHER POST EMPLOYMENT BENEFITS	23,307	-	-	24,705
450-3657-539.27-00 PENSION EXPENSE	(10,148)	4,582	4,582	5,000
TOTAL PERSONAL SERVICES	197,697	199,535	199,535	234,158
450-3657-539.31-02 LEGAL	9,336	4,000	4,000	3,000
450-3657-539.32-00 ACCOUNTING AND AUDIT	1,244	2,000	2,000	2,000
450-3657-539.34-01 CONTRACTUAL SVCS MISC.	1,355	3,500	3,500	2,100
450-3657-539.34-06 JANITORIAL SERVICES	326	1,000	1,000	1,000
450-3657-539.41-02 TELEPHONE	1,654	2,000	2,000	2,000
450-3657-539.41-04 INTERNET	1,330	1,500	1,500	1,500
450-3657-539.41-05 POSTAGE	16	200	200	200
450-3657-539.43-00 UTILITY SERVICES	15,814	10,000	10,000	16,000
450-3657-539.45-00 GENERAL INSURANCE	3,179	4,697	4,697	4,600
450-3657-539.46-02 REPAIRS/MAINT-EQUIPMENT	2,503	5,000	5,000	7,000
450-3657-539.46-03 REPAIRS/MAINT-VEHICLES	1,885	3,500	3,500	4,655
450-3657-539.46-06 REPAIRS/MAINT-HARDWARE	5,500	4,500	4,500	4,500
450-3657-539.46-10 REPAIRS/MAINT-BUILDING	1,383	3,500	3,500	2,500
450-3657-539.49-02 MANAGEMENT FEES	20,597	6,558	6,558	70,878
450-3657-539.49-05 LICENSES & TAXES	45,520	45,000	45,000	45,000
450-3657-539.49-10 BAD DEBT EXPENSE	799	-	-	-
450-3657-539.51-00 OFFICE SUPPLIES	297	250	250	250
450-3657-539.52-01 OPERATING SUPPLIES MISC.	420	500	500	500
450-3657-539.52-03 GASOLINE & OIL	663	1,800	1,800	1,800
450-3657-539.52-04 UNIFORMS & ACCESSORIES	1,149	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES	114,970	101,505	101,505	171,483
450-3657-539.62-00 BUILDINGS	-	-	-	-
450-3657-539.63-00 IMPROV OTHER THAN BUILDING	-	-	4,000	-
450-3657-539.64-00 MACHINERY & EQUIP	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	4,000	-
450-3657-599.99-99 CARRYFORWARD FUND BALANCE	-	-	-	-
TOTAL OTHER USES	-	-	-	-
TOTAL TRAILER CITY OPERATING	312,667	301,040	305,040	405,641
<u>TRAILER CITY DEPRECIATION</u>				
450-3690-539.59-91 DEPRECIATION BUILDING	15,636	-	-	-
450-3690-539.59-92 DEPRECIATION IMPROVEMENTS	7,371	-	-	-
450-3690-539.59-93 DEPRECIATION EQUIPMENT	-	-	-	-
TOTAL OPERATING EXPENDITURES	23,007	-	-	-
TOTAL TRAILER CITY DEPRECIATION	23,007	-	-	-
TOTAL TRAILER CITY FUND	335,674	301,040	305,040	405,641



WINTER GARDEN

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FIDUCIARY FUNDS

Fiduciary Funds



WINTER GARDEN

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**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL EMPLOYEE PENSION FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
610-0000-361.10-00	INTEREST	394,891	299,852	299,852	394,891
610-0000-361.20-00	DIVIDENDS	1,850,815	870,105	870,105	1,850,815
610-0000-361.30-00	INC (DEC) IN FAIR VALUE OF INVEST	2,714,088	6,200,085	6,200,085	2,714,088
610-0000-367.00-00	GAIN/LOSS ON SALE OF INVESTMENTS	214,157	1,220,932	1,220,932	214,157
	TOTAL INTEREST AND OTHER EARNINGS	5,173,951	8,590,974	8,590,974	5,173,951
610-0000-368.00-00	EMPLOYER CONTRIBUTIONS	3,536,151	2,555,760	2,555,760	2,555,760
610-0000-368.02-00	EMPLOYEE CONTRIBUTIONS	335,975	335,734	335,734	335,734
610-0000-369.90-00	OTHER MISCELLANEOUS REVENUES	2,317	12,122	12,122	12,122
	TOTAL MISCELLANEOUS REVENUES	3,874,443	2,903,616	2,903,616	2,903,616
	TOTAL GENERAL EMPLOYEE PENSION FUND	9,048,394	11,494,590	11,494,590	8,077,567

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
GENERAL EMPLOYEE PENSION FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
610-0000-513.31-01	PROF SVCS MISC.	8,865	9,967	9,967	9,967
610-0000-513.31-02	LEGAL	10,152	10,130	10,130	10,130
610-0000-513.31-03	INVESTMENT COUNSEL	141,972	133,926	133,926	133,926
610-0000-513.34-01	CONTRACT SVCS MISC	21,888	19,696	19,696	19,696
610-0000-513.45-00	INSURANCE	5,598	5,598	5,598	5,598
610-0000-513.49-06	RETIREMENT CONTRB REFUNDED	25,873	30,812	30,812	30,812
610-0000-513.54-01	DUES AND SUBSCRIPTIONS	750	-	-	-
610-0000-513.54-02	SEMINARS AND COURSES	850	2,550	2,550	2,550
610-0000-518.36-00	PENSION BENEFITS	<u>2,215,045</u>	<u>2,355,133</u>	<u>2,355,133</u>	<u>2,355,133</u>
	TOTAL OPERATING EXPENDITURES	2,430,993	2,567,812	2,567,812	2,567,812
610-0000-599.99-99	CARRYFORWARD FUND BALANCE	<u>6,617,401</u>	<u>8,926,778</u>	<u>8,926,778</u>	<u>5,509,755</u>
	TOTAL OTHER USES	6,617,401	8,926,778	8,926,778	5,509,755
TOTAL GENERAL EMPLOYEE PENSION FUND		<u>9,048,394</u>	<u>11,494,590</u>	<u>11,494,590</u>	<u>8,077,567</u>

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
POLICE OFFICERS' AND FIREFIGHTERS' PENSION FUND REVENUES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
620-0000-312.51-00	FIRE INSURANCE PREMIUM	526,544	418,785	418,785	800,000
620-0000-312.52-00	CASUALTY INS PREMIUM TAX	757,456	609,947	609,947	950,000
620-0000-335.21-00	STATE SHARED REV/SUPP COMP	-	97,522	97,522	97,522
	TOTAL INTERGOVERNMENTAL	1,284,000	1,126,254	1,126,254	1,847,522
620-0000-361.10-00	INTEREST	1,890,961	1,044,137	1,044,137	1,890,961
620-0000-361.20-00	DIVIDENDS	1,928,874	797,251	797,251	1,928,874
620-0000-361.30-00	INCR / (DEC) ON FV OF INV	5,326,482	11,678,567	11,678,567	5,326,482
620-0000-367.00-00	GAIN/LOSS ON SALE OF INVESTMENTS	222,661	(206,101)	(206,101)	222,661
	TOTAL INTEREST AND OTHER EARNINGS	9,368,978	13,313,854	13,313,854	9,368,978
620-0000-368.01-00	EMPLOYER CONTRIBUTIONS	3,876,520	2,595,298	2,595,298	5,039,476
620-0000-368.02-00	EMPLOYEE CONTRIBUTIONS	540,531	486,552	486,552	702,690
620-0000-369.90-00	OTHER	2,155	500	500	2,802
	TOTAL MISCELLANEOUS REVENUES	4,419,206	3,082,350	3,082,350	5,744,968
	TOTAL FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND	15,072,184	17,522,458	17,522,458	16,961,468

**CITY OF WINTER GARDEN
FY 2027 PROPOSED BUDGET
POLICE OFFICERS' AND FIREFIGHTERS' PENSION FUND EXPENDITURES**

		<u>2025</u> <u>ACTUAL</u>	<u>2026</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2026</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2027</u> <u>PROPOSED</u> <u>BUDGET</u>
620-0000-513.31-01	ACTUARIAL SERVICE	38,449	36,762	36,762	36,762
620-0000-513.31-02	LEGAL	11,184	16,883	16,883	16,883
620-0000-513.31-03	INVESTMENT COUNSEL	358,939	176,003	176,003	176,003
620-0000-513.34-01	CONTRACT SVCS MISC	61,192	74,485	74,485	74,485
620-0000-513.40-00	TRAVEL AND PER DIEM	-	1,198	1,198	1,198
620-0000-513.45-00	GENERAL INSURANCE	3,927	4,595	4,595	4,595
620-0000-513.49-06	RTRMT CONTRB REFUNDED	42,721	16,079	16,079	16,079
620-0000-513.54-01	DUES AND SUBSCRIPTIONS	750	1,500	1,500	1,500
620-0000-513.54-02	SEMINARS AND COURSES	850	606	606	606
620-0000-518.36-00	PENSION BENEFITS	<u>2,428,680</u>	<u>2,203,924</u>	<u>2,203,924</u>	<u>2,203,924</u>
	TOTAL OPERATING EXPENDITURES	2,946,692	2,532,035	2,532,035	2,532,035
620-0000-599.99-99	CARRYFORWARD FUND BALANCE	<u>12,125,492</u>	<u>14,990,423</u>	<u>14,990,423</u>	<u>14,429,433</u>
	TOTAL OTHER USES	12,125,492	14,990,423	14,990,423	14,429,433
	TOTAL FIREFIGHTER'S & POLICE OFFICER'S PENSION FUND	<u>15,072,184</u>	<u>17,522,458</u>	<u>17,522,458</u>	<u>16,961,468</u>

CAPITAL EXPENDITURES & 5-YEAR CIP AND DEBT

CAPITAL EXPENDITURES

—

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

—

DEBT OUTSTANDING

Capital, CIP and Debt



WINTER GARDEN

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**FY 2027 BUDGET
CAPITAL EXPENDITURES**

		CATEGORY			TOTAL CAPITAL
		BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL EQUIPMENT 64	
GENERAL FUND					
Information Technology	Replace servers hosing virtual server infrastrucure Physical access system modernization			300,000 500,000	
Police - Sworn	Cisco Nexus PD data center switch PD Vehicle Funding Plan PD gym entrance door replacement			50,000 516,412 7,600	
Fire	Station 24 interior renovations funding plan Fire heavy vehicle funding plan Respirator mask fit testing system Enclosed trailer Portable radio replacement plan	100,000		720,000 11,500 6,500 192,174	
Facilities Management	Railroad Museum Roof Improvements funding plan City Hall Chiller funding plan Fleet Building improvements funding plan Tracer unit - electrical underground wires & conduits	75,000 50,000 50,000		8,034	
Streets	Street Resurfacing		400,000		
Parks and Recreation	Jessie Brock roof funding plan Jessie Brock A/C replacement funding plan Braddock park softball scoreboards field 1 and 2 Replace pickup truck	60,000 14,500		16,000 63,652	
TOTAL - GENERAL FUND		349,500	400,000	2,391,872	3,141,372

LAW ENFORCEMENT TRUST & GRANTS					
Trust Fund	Police canine			15,000	
Grant Fund	Machinery & Equipment			80,743	
TOTAL - LAW ENFORCEMENT TRUST		-	-	95,743	95,743

**FY 2027 BUDGET
CAPITAL EXPENDITURES**

		CATEGORY IMPROVEMENTS OTHER THAN BUILDING 63			TOTAL CAPITAL
		BUILDING 62		CAPITAL EQUIPMENT 64	
COMMUNITY REDEVELOPMENT					
CRA	Land acquisition East Winter Gardne Revitalization Local Small Business Program Historic Downtown Infrastructure Improvements	610,000	350,000 930,000 1,900,000		
TOTAL - COMMUNITY REDEVELOPMENT		610,000	3,180,000	-	3,790,000

BUILDING INSPECTION					
Equipment	2 replacement vehicles; 1 new vehicle for fire inspector			178,180	
TOTAL - BUILDING INSPECTION FUND		-	-	178,180	178,180

LOCAL OPTION GAS TAX					
Roads	Street resurfacing		1,600,000		
TOTAL - LOCAL OPTION GAS TAX FUND		-	1,600,000	-	1,600,000

GENERAL IMPACT FEE FUNDS					
Police	Firearms range		75,000		
Police	3 new vehicles/equipment for new sworn officers			276,300	
Fire	2 new vehicles for EMS/Training Lt			82,000	
Roads	Carter Rd intersection improvements		4,000,000		
Roads	E Crown Point Rd / Crown Park Cr / Palm Dr Design		6,000,000		
TOTAL - GENERAL IMPACT FEE FUNDS		-	10,075,000	358,300	10,433,300

**FY 2027 BUDGET
CAPITAL EXPENDITURES**

		CATEGORY IMPROVEMENTS OTHER THAN BUILDING 62 CAPITAL EQUIPMENT 64			TOTAL CAPITAL
UTILITIES OPERATING FUND					
Water	Water 10-year supply plan		50,000		
Wastewater	Wastewater Master Plan WWTP Expansion and Improvements at Crest Ave Replacement - SUV		500,000 28,844,534	69,520	
TOTAL - UTILITIES OPERATING FUND		-	29,394,534	69,520	29,464,054

UTILITIES CONSTRUCTION FUND					
Water	Western Storage Potable Well		2,546,160		
Water	PFAS Well Filter - Design		250,000		
Distribution	2" Water Meter upgrades		206,000		
Wastewater	WWTP Expansion & improvements		6,366,391		
Reclaimed	Northeast Transmission Main		2,802,102		
Collection	Repairs and rehab		636,540		
TOTAL - UTILITIES CONSTRUCTION FUND		-	12,807,193	-	12,807,193

UTILITIES RENEWAL & REPLACEMENT FUND					
Collection	Collection System R&R Gravity Sewer Rehab		257,500 200,000		
TOTAL - UTILITIES RENEWAL & REPLACEMENT FUND		-	457,500	-	457,500

**FY 2027 BUDGET
CAPITAL EXPENDITURES**

	CATEGORY			TOTAL CAPITAL
	BUILDING	IMPROVEMENTS OTHER THAN BUILDING	CAPITAL EQUIPMENT	
	62	63	64	
STORMWATER FUND				
Lake Apopka Dredging - contingent on federal and state funding for total project Stormwater R&R		1,000,000 500,000		
TOTAL - STORMWATER FUND	-	1,500,000	-	1,500,000

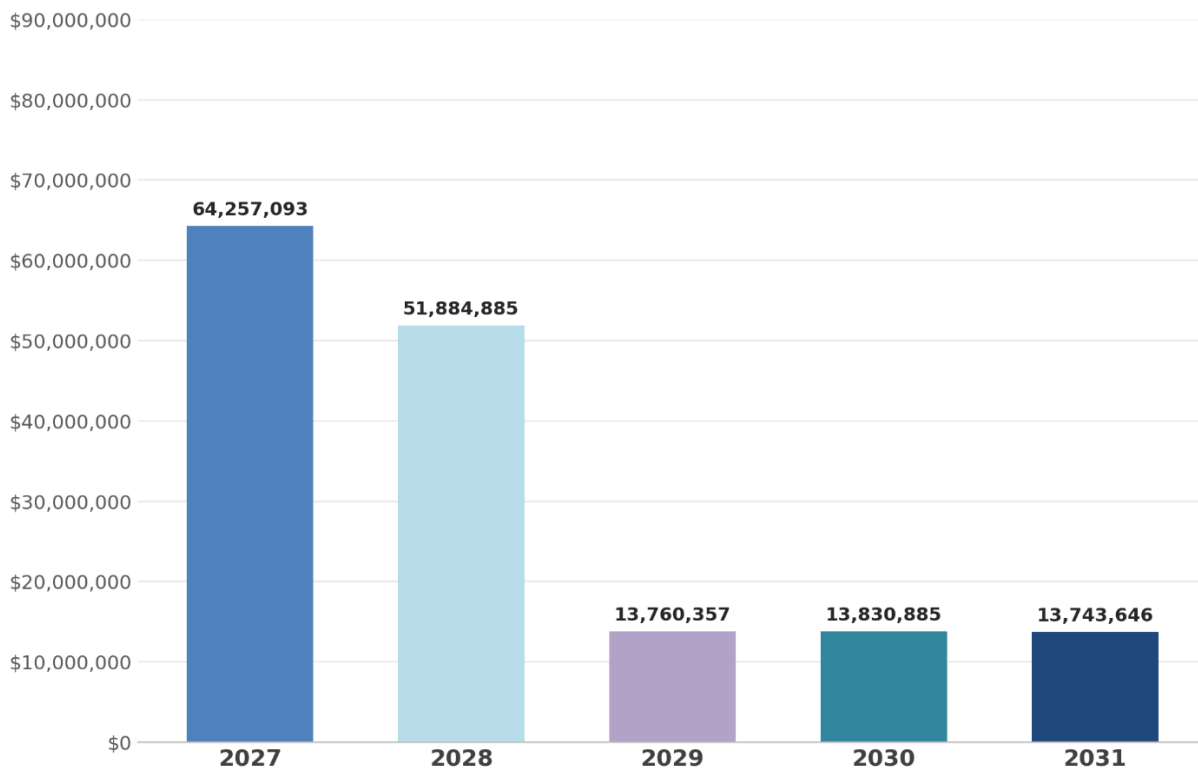
SOLID WASTE FUND				
Front Load Trucks (3 trucks)			262,560	
Automatic Side Loaderer (3 trucks)			267,600	
Rear Load Garbage Truck (1 truck)			76,200	
Claw Trucks (4 trucks)			234,768	
Molok Truck			78,000	
TOTAL - SOLID WASTE FUND	-	-	919,128	919,128

TOTAL CAPITAL EXPENDITURES	959,500	59,414,227	4,012,743	64,386,470
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FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The Five-Year Capital Improvement Plan (CIP) reflects planned expenditures over the next five years for items that have a useful life of more than one year, are capital in nature and equal to or exceed \$25,000. The CIP plan identifies capital projects and equipment, provides a planning schedule and identifies options for financing the plan. The CIP is reviewed and updated each year by City Staff and the City Manager. Projects are often reprioritized as Commission and community priorities shift, unforeseen needs arise or available funds change.

The fiscal year 2027 CIP includes a total investment of \$157.5 million in projects over the next five years. The majority of the total capital projects are slated for FY2027 and FY2028. All further capital projects will be critically assessed and funding sources fully evaluated to determine whether to start or defer projects. The chart below shows a budgetary summary of the \$157.5 million five-year CIP.



The CIP shows a five year projection of the City's needs and desired services. The City is responsible for providing municipal services to the public, including the acquisition or construction of needed improvements or infrastructure. The City must also furnish and maintain capital facilities and equipment, such as roadways and parks. This CIP reflects the City's long-term commitment to public safety, roads, drainage systems, utilities, and other public infrastructure.

While projects may be financed through regular operating funds such as the General Fund, it is generally more viable to use other funds so that capital projects do not compete with regular operations for funding.

The chart below summarizes the five-year Capital Improvement Program budget by fund.

**CITY OF WINTER GARDEN
FY 2027 - FY 2031
FIVE YEAR CIP**

FUND	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTALS
General Fund	3,107,738	4,102,672	1,847,848	1,870,763	1,894,366	12,823,388
CRA Fund	3,790,000	3,625,000	3,625,000	3,625,000	3,625,000	18,290,000
Building Inspection Fund	178,180	-	68,000	-	-	246,180
General Impact Fee Fund	10,433,300	-	-	-	-	10,433,300
Local Option Gas Tax	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Stormwater	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	9,500,000
Solid Waste	919,128	946,702	975,103	1,004,356	1,034,487	4,879,775
Utilities Fund	29,464,054	35,198,176	69,173	140,973	-	64,872,376
Utility Construction Fund	12,807,193	3,941,110	3,089,871	3,089,871	3,089,871	26,017,916
Utility Renewal and Replacement	457,500	471,225	485,362	499,922	499,922	2,413,931
TOTAL	\$64,257,093	\$51,884,885	\$13,760,357	\$13,830,885	\$13,743,646	\$157,476,866

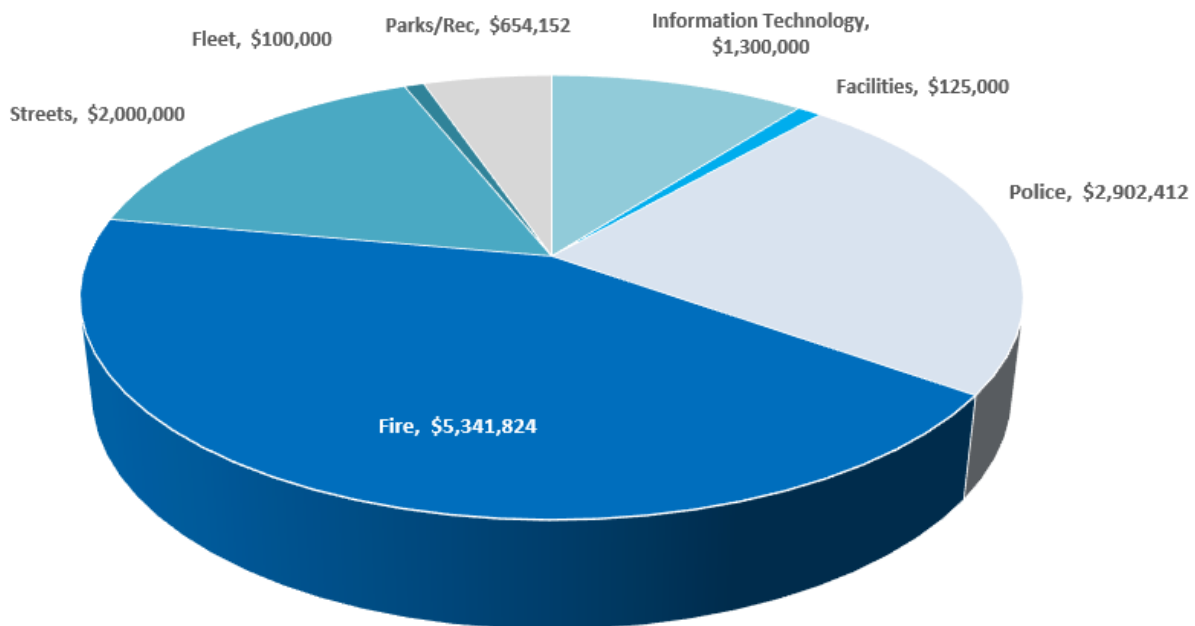
The Five-Year 2027-2031 Capital Improvement Fund Schedule shows all capital improvements broken down by funding source.

CAPITAL IMPROVEMENT PLAN PROJECT BY FUND FOR FY 2027

GENERAL FUND

Planned spending in the General Fund will total approximately \$12.8 million over the five-year period (FY2027-2031), including \$3.1 million budgeted in FY2027.

General Fund CIP Projects by Category FY2027-2031



Police and Fire Capital Improvement Projects:

Police Projects: The FY2027 CIP includes \$566k in Police capital needs, including \$50k to replace Police Department data center network switches and the first-year installment of an ongoing vehicle replacement program, funded at \$516k in FY2027 and growing to \$584k annually through FY2031. Over the five-year plan, General Fund Police capital investment totals \$2.9 million.

Fire Projects: The FY2027 \$1M CIP includes \$100k for interior renovations to Fire Station 24 and \$192k for Fire Portable Radios, along with \$720k for the Fire Heavy Vehicle Capital funding plan, which grows to \$810k annually by FY2031 for a five-year total of \$3.8 million. Looking ahead, FY2028 includes \$1.18 million for the Fire Station 23 relocation to Hennis Road and \$46k for the

Fire Station 22 concrete apron replacement. Combined, five-year Fire capital investment totals \$5.3 million.

Information Technology Capital Improvement Projects:

Information Technology Upgrades: As more and more city service delivery relies on technology for the communication, completion and payment of daily operational functions, funding for upgrades to the technology infrastructure of the city continues to support critical IT network and security infrastructure. Total General Fund IT CIP funding in FY2027 will be \$800k, including \$300k to replace core server infrastructure (seven HP DL3650 Gen 11 servers) and the first of two \$500k installments for a physical access control system modernization project continuing into FY2028. The five-year General Fund IT investment totals \$1.3 million.

Parks & Land and Recreation:

Parks and Recreation Maintenance: This scope of work provides for capital repairs and replacement as needed throughout the city. The FY2027 Parks & Land CIP includes \$63,652 for parks vehicle replacement and \$16,000 for the Braddock Park softball scoreboard (Fields 1 & 2), with \$500,000 budgeted in FY2028 for the Downtown Fountain Restoration. The Recreation budget includes \$60,000 for the Jessie Brock Community Center roof and \$14,500 for air conditioning system replacements, both funded in FY2027. Combined, five-year Parks & Land and Recreation investment totals \$654,152.

Facilities and Fleet Improvement Projects:

Facilities Projects: The FY2027 Facilities CIP budget totals \$125,000, funding roof improvements at the Railroad Museum (\$75,000) and the next phase of the City Hall chiller system replacement (\$50,000).

Fleet Projects: The Fleet CIP includes \$50k in FY2027 and an additional \$50k in FY2028, for a five-year total of \$100k, to fund improvements to the fleet building.

GENERAL IMPACT FEE FUND

The General Impact Fee Fund will invest \$10.4 million in FY2027, funded entirely by growth-related impact fees and programmed in the first year of the plan. The largest projects are two road improvements: the East Crown Point Road extension from Plant Street to Crown Point Crossing (\$6.0 million) and the Carter Road intersection improvement (\$4.0 million). The remaining funding supports Police and Fire growth-related needs, including \$276,300 for vehicles and equipment for three new sworn officers, \$82,000 for a vehicle for two new EMS/Training Lieutenants, and \$75,000 for a Police firearms range.

BUILDING INSPECTION FUND

The Building Inspection Fund CIP includes \$178,180 in FY2027 and \$68,000 in FY2029 for departmental vehicle replacements, for a five-year total of \$246,180.

COMMUNITY REDEVELOPMENT AGENCY FUND

With the extension of the CRA fund, the City has pledged 75% of future CRA tax increment revenues to East Winter Garden projects, with the remaining 25% directed to the Historic Downtown District to promote commercial redevelopment and economic vitality. The City continues to work with the EWG community on projects that the CRA will fund in East Winter Garden for redevelopment and revitalization, including expanded housing options and improved residential quality of life. This year's budget includes \$3.79 million in East Winter Garden and Historic Downtown District dedicated projects, growing to a five-year CRA Fund investment total of \$18.3 million.

CRA Fund CIP Projects by Category FY2027-2031:

Local Small Business Incentive Program: The FY2027 CRA budget includes \$930,000 for retail strategies consulting and the Local Small Business Incentive Program, comprised of \$50,000 for retail strategies support services and access to small business online training, \$500,000 for new business recruitment façade and interior improvement assistance, \$300,000 for business retention and relocation incentives, and an \$80,000 contingency. This program grows to \$2.625

million annually through FY2031 as EWG neighborhood revitalization efforts expand, for a five-year total of \$11.4 million.

Legacy Home Rehabilitation Program: The FY2027 budget includes \$320,000 for the Legacy Home Rehabilitation Program, consisting of a \$120,000 contingency allowance (12 homes at \$10,000 each) above the initial \$50,000-per-home grant limit and \$200,000 for four additional home repairs, restoring the program to its 15-home-per-year improvement schedule.

Property Acquisitions: \$610,000 is budgeted to acquire three properties in the Historic East Winter Garden neighborhood — 929 E. Bay Street, 919 E. Bay Street, and 691 E. Bay Street — at approximately \$203,000 each.

Habitat Neighborhood Revitalization: \$30,000 is allocated for minor exterior repairs to 20 homes in the Historic East Winter Garden neighborhood. Together, the Legacy Home Rehabilitation, Property Acquisition, and Habitat Neighborhood Revitalization programs total \$960,000 in FY2027 and grow to \$1.0 million annually through FY2031.

Historic Downtown District Infrastructure Improvements: The FY2027 budget includes \$1.9 million for downtown infrastructure improvements: \$700,000 for sidewalk expansion on Main Street, \$500,000 for street bricking and utility improvements on Joiner Street, and \$700,000 for pedestrian enhancements on Boyd Street at the Plant Street intersection.

Combined, five-year CRA Fund investment across these East Winter Garden and Historic Downtown District programs totals \$18.3 million.

LOCAL OPTION GAS TAX FUND

Pavement Resurfacing and Sidewalk Repairs: The FY2027 budget allocates \$1.6 million toward street resurfacing, with the same \$1.6 million allocated annually through FY2031, for a five-year total of \$8.0 million.

STORMWATER FUND

These funds will provide for storm sewer repairs and upgrades necessary to improve water quality and meet current city standards. The FY2027 Stormwater CIP budget of \$1.5 million includes \$1.0 million for Lake Apopka dredging and \$500,000 for stormwater system rehabilitation and replacement improvements. Rehabilitation and replacement funding increases to \$2.0 million annually beginning FY2028, bringing five-year Stormwater Fund investment to \$9.5 million.

SOLID WASTE FUND

The Solid Waste Fund CIP totals \$4.9 million over the five-year plan, funding the scheduled replacement of collection vehicles and equipment. FY2027 funding of \$919,128 includes automatic side loader trucks, a Molok truck, 28- and 60-yard grapple trucks, and front- and rear-load garbage truck replacements, with costs escalating annually through FY2031 to account for vehicle replacement cost inflation.

WATER & WASTEWATER UTILITY FUND

The Water and Wastewater Utility funds—the Utilities Fund, Utility Construction Fund, and Utility Renewal and Replacement Fund—will invest a combined \$42.7 million in FY2027. The largest single investment is the Wastewater Treatment Plant Expansion at Crest Avenue, budgeted at \$35.2 million in FY2027 (\$28.8 million from the Utilities Fund and \$6.4 million from the Utility Construction Fund), with an additional \$35.0 million budgeted in FY2028, for a combined project cost of \$70.2 million. The remainder of the FY2027 budget funds water supply and treatment projects—including the Western Storage Potable Well (\$2.5 million), the Southwest Transmission Main (\$2.8 million), a PFAS well filter design (\$250,000), and the Water Master Plan (\$500,000)—as well as routine rehabilitation and replacement of water and sewer infrastructure: water main upgrades, lift station rehabilitation, sewer slip lining, manhole rehabilitation, and gravity sewer rehabilitation. Combined five-year investment across all three Water and Wastewater Utility funds totals \$93.3 million.

**CITY OF WINTER GARDEN
FY 2027 BUDGET
FIVE YEAR CIP**

PROJECT NAME	SOURCE FUND		2027	2028	2029	2030	2031	Totals
7x HP DL3650 Gen 11 Server	GF	IT	300,000	-	-	-	-	300,000
Physical access system modernization	GF	IT	500,000	500,000	-	-	-	1,000,000
Cisco Nexus PD data center switches	GF	Police	50,000	-	-	-	-	50,000
Police Replacement Vehicles	GF	Police	516,412	584,000	584,000	584,000	584,000	2,852,412
Fire Station 22 Concrete Apron Replacement	GF	Fire	-	46,000	-	-	-	46,000
Interior Renovation - Station 24	GF	Fire	100,000	-	-	-	-	100,000
Fire Station 23 Relocation to Hennis Rd	GF	Fire	-	1,181,072	-	-	-	1,181,072
Fire Portable Radios [Funding Plan]	GF	Fire	192,174	-	-	-	-	192,174
Fire Heavy Vehicle Capital [Funding Plan]	GF	Fire	720,000	741,600	763,848	786,763	810,366	3,822,578
Streets & Sidewalks Resurfacing/Improvements	GF	Streets	400,000	400,000	400,000	400,000	400,000	2,000,000
Overhead to Underground Power Lines	GF	Streets	-	100,000	100,000	100,000	100,000	400,000
Railroad Museum Roof Improvements	GF	Facilities Maint	75,000	-	-	-	-	75,000
City Hall Chiller [Funding Plan]	GF	Facilities Maint	50,000	-	-	-	-	50,000
Fleet Building Improvements	GF	Fleet	50,000	50,000	-	-	-	100,000
Downtown Fountain Restoration	GF	Parks & Land	-	500,000	-	-	-	500,000
Braddock Park Softball Scoreboard Field 1&2	GF	Parks & Land	16,000	-	-	-	-	16,000
Parks Vehicle Replacement	GF	Parks & Land	63,652	-	-	-	-	63,652
Jessie Brock Roof [Funding Plan]	GF	Recreation	60,000	-	-	-	-	60,000
Jessie Brock A/C replacements	GF	Recreation	14,500	-	-	-	-	14,500
General Fund Total			3,107,738	4,102,672	1,847,848	1,870,763	1,894,366	12,823,388
EWG Neighborhood Revitalization	CRA	CRA	930,000	2,625,000	2,625,000	2,625,000	2,625,000	11,430,000
Sidewalks on Main Street	CRA	CRA	700,000	-	-	-	-	700,000
E Joiner St Bricking & Utility Improvements	CRA	CRA	500,000	-	-	-	-	500,000
Boyde St pedestrian improvements	CRA	CRA	700,000	-	-	-	-	700,000
Funding for Capital Projects	CRA	CRA	960,000	1,000,000	1,000,000	1,000,000	1,000,000	4,960,000
CRA Fund Total			3,790,000	3,625,000	3,625,000	3,625,000	3,625,000	18,290,000
Vehicles	BIF	BIF	178,180	-	68,000	-	-	246,180
Building Inspection Fund Total			178,180	-	68,000	-	-	246,180
New vehicle for 2 new EMS/Training Lt	GIF	Fire	82,000	-	-	-	-	82,000
Police Firearms Range	GIF	Police	75,000	-	-	-	-	75,000
New vehicles/equipment for 3 new sworn officers	GIF	Police	276,300	-	-	-	-	276,300
E Crown Pt-Plant to Crown Pt Cross	GIF	Streets	6,000,000	-	-	-	-	6,000,000
Carter Road Intersection	GIF	Streets	4,000,000	-	-	-	-	4,000,000
General Impact Fee Fund Total			10,433,300	-	-	-	-	10,433,300
Street Resurfacing	LOGT	Streets	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Local Option Gas Tax Total			1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000

**CITY OF WINTER GARDEN
FY 2027 BUDGET
FIVE YEAR CIP**

PROJECT NAME	SOURCE FUND		2027	2028	2029	2030	2031	Totals
Lake Apopka Dredging	S	Stormwater	1,000,000	-	-	-	-	1,000,000
Stormwater R&R Improvements	S	Stormwater	500,000	2,000,000	2,000,000	2,000,000	2,000,000	8,500,000
Stormwater Total			1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	9,500,000
Automatic Side Loader truck replacements	SW	Solid Waste	276,600	284,898	293,445	302,248	311,316	1,468,507
Molok Truck	SW	Solid Waste	78,000	80,340	82,750	85,233	87,790	414,113
28 yd Grapple trucks replacements	SW	Solid Waste	150,048	154,549	159,186	163,962	168,880	796,625
60 yd Grapple truck	SW	Solid Waste	75,720	77,992	80,331	82,741	85,224	402,008
Front load garbage trucks replacements	SW	Solid Waste	262,560	270,437	278,550	286,906	295,514	1,393,967
Rear load garbage truck replacement	SW	Solid Waste	76,200	78,486	80,841	83,266	85,764	404,556
Solid Waste Total			919,128	946,702	975,103	1,004,356	1,034,487	4,879,775
Water 10-Year Supply Plan	U-W	Water	50,000	-	-	-	-	50,000
Vehicle Replacement	U-W	Water	-	40,916	-	43,371	-	84,287
Water Master Plan	U-W	Water	500,000	-	-	-	-	500,000
WWTP Expansion at Crest Ave	U-WW	Wastewater	28,844,534	35,000,000	-	-	-	63,844,534
Vehicle Replacement	U-W	Wastewater	69,520	-	69,173	-	-	138,693
Vehicle Replacements	U-W	Distribution	-	45,320	-	48,080	-	93,400
Skid Steer (cost-share)	U-W	Distribution	-	31,930	-	-	-	31,930
Skid Steer (cost-share)	U-W	Collection	-	31,930	-	-	-	31,930
Truck Replacements, two (2)	U-W	Collection	-	48,080	-	49,522	-	97,602
Utilities Fund Total			29,464,054	35,198,176	69,173	140,973	-	64,872,376
Western Storage Potable Well	UCF	Water	2,546,160	-	-	-	-	2,546,160
PFAS Well Filter - Design	UCF	Water	250,000	-	-	-	-	250,000
2" Water Main Upgrades	UCF	Distribution	206,000	212,180	-	-	-	418,180
WWTP Expansion at Crest Ave	UCF	Wastewater	6,366,391	-	-	-	-	6,366,391
Southwest Transmission Main	UCF	Reclaimed	2,802,102	-	-	-	-	2,802,102
Smith Street Transmission Main	UCF	Reclaimed	-	3,073,295	-	-	-	3,073,295
Smith Street Storage and Pumping	UCF	Reclaimed	-	-	3,089,871	3,089,871	3,089,871	9,269,613
Lift Station Rehab at multiple lift stations	UCF	Collection	212,180	218,545	-	-	-	430,725
Slip Lining of gravity sewer	UCF	Collection	212,180	218,545	-	-	-	430,725
Manhole Rehabilitation	UCF	Collection	212,180	218,545	-	-	-	430,725
Utility Construction Fund Total			12,807,193	3,941,110	3,089,871	3,089,871	3,089,871	26,017,916
Collection System R&R	URR-WW	Collection	257,500	265,225	273,182	281,377	281,377	1,358,661
Gravity Sewer Rehab	URR-WW	Collection	200,000	206,000	212,180	218,545	218,545	1,055,270
Utility Renewal and Replacement Total			457,500	471,225	485,362	499,922	499,922	2,413,931
TOTAL CITY			64,257,093	51,884,885	13,760,357	13,830,885	13,743,646	157,476,866

SUMMARY OF DEBT OUTSTANDING

Neither the City of Winter Garden Charter or Code of Ordinances nor the Florida Statutes limit the amount of debt the City of Winter Garden can issue.

Governmental Activities Long-Term Debt

Revenue Bonds

The par amount on the Sales Tax Revenue Bond, Series 2016A is \$10,061,000, the par amount on the Sales Tax Refunding Revenue Bond, Series 2016B is \$9,691,000 and the par amount on the Sales Tax Revenue Bond, Series 2021 is \$16,087,000. These bonds are secured by a pledge of Local Government Half-Cent Sales Tax revenues and the bonds are payable from Local Government Half-Cent Sales Tax revenues and are payable through 2036. The Series 2016A Bonds and the Series 2016B Bonds each bear interest from their respective date at a fixed interest rate of 2.48% per annum, the Series 2021 Bond bears a fixed interest rate of 1.69% per annum. The total principal and interest remaining to be paid on the bonds is \$28,126,041. Principal and interest paid for the current year was \$2,555,460. The total Local Government Half-Cent Sales Tax revenues were \$9,621,370. Revenue bonds outstanding as of October 1, 2026:

Debt Outstanding—Governmental Fund Types:	Amount as of October 1, 2026
Parking Garage and Downtown Capital Projects – Sales Tax Revenue Bonds, Series 2016A \$10,061,000 principal due in annual installments of \$375,000 to \$630,000 through October 1, 2036; interest due in semi-annual installments of \$7,813 to \$146,242 through October 1, 2036; interest rate is fixed at 2.48%.	\$ 6,149,000
Refinance Original City Hall Loan – Sales Tax Revenue Bonds, Series 2016B \$9,691,000; principal due in annual installments of \$363,000 to \$605,000 through October 1, 2036; interest due in semi-annual installments of \$7,502 to \$140,865 through October 1, 2036; interest rate is fixed at 2.48%.	5,918,000
Transportation & Parks Capital Projects – Sales Tax Revenue Bonds, Series 2021 \$16,087,000; principal due in annual installments of \$1.028M to \$1.279M through October 1, 2035; interest due in semi-annual installments of \$10,808 to \$135,935 through October 1, 2035; interest rate is fixed at 1.69%.	12,950,000
Total Outstanding—Governmental Fund Types	\$25,017,000

Revenue bond debt service requirements to maturity are as follows:

Year Ending September 30	Principal	Interest
2026	\$2,049,000	\$508,976
2027	2,091,000	466,563
2028	2,135,000	423,228
2029	2,177,000	378,950
2030	2,224,000	333,792
2031-2035	11,827,000	956,098
2036-2040	2,514,000	41,437
	<u>\$25,017,000</u>	<u>\$3,109,041</u>

Financed Purchases

The City financed the purchase of equipment in Police Department for vehicles. Details of the City's significant finance agreements are outlined in the table below:

Description of Financed Items	Lease Term	Payments	Frequency	Interest Rate
<u>Governmental Activities</u>				
PD Vehicles	8/3/22 - 12/9/24	\$ 960	Monthly	2.70%

The City's finance purchase long-term liability at October 1, 2025 is \$492,764 for governmental activities. Future debt service payments at October 1 are as follows:

Governmental Activities

Fiscal Year Ending	Total	Principal	Interest
2026	172,860	161,552	11,308
2027	165,899	159,000	6,899
2028	103,845	100,503	3,342
2029	64,044	63,035	1,009
2030	8,707	8,674	33
Total	<u>\$ 515,355</u>	<u>\$ 492,764</u>	<u>\$ 22,591</u>

Business-Type Activities Long-Term Debt

Revenue Bonds

Water and Wastewater Revenue Bonds, Series 2025 \$70,635,000; due in semi-annual principal and interest installments \$1,949,206 to \$4,439,594 through September 30, 2054; All-in True Interest Cost at 4.9766%.

The Series 2025 Bonds are issued pursuant to and under the authority of the Constitution of the State of Florida, particularly Chapter 166, Florida Statutes, the Charter of the Issuer, and other applicable provisions of law (collectively, the "Act"), and under and pursuant to Resolution No. 25-04 adopted by the City Commission (the "City Commission") on March 13, 2025, as it may be amended and supplemented from time to time (the "Bond Resolution").

The Series 2025 Bonds are being issued to (i) finance and/or reimburse the costs of various capital improvements, including the acquisition, construction, reconstruction, expansion, replacement and/or equipping of the City's water and wastewater utility system (the "Series 2025 Project"), (ii) capitalize a portion of the interest on the Series 2025 Bonds, (iii) fund the Reserve Account, and (iv) pay certain costs and expenses relating to the issuance of the Series 2025 Bonds.

The Series 2025 Bonds are payable solely from and secured by a lien upon and pledge of the Net Revenues and Connection Fees of the System, as such terms are defined in the Bond Resolution (together with amounts on deposit in certain funds and accounts created in the Bond Resolution).

The City has pledged future Utility Systems revenues, net of specified operating expenses, to repay the debt. Rate Coverage for the bonds require that the Pledged Revenues equal or exceed 1.2 times the sum of the Semiannual Debt Payments due in the Fiscal Year. The total principal and interest remaining to be paid on the bonds is \$156,026,312. The total semi-annual principal and interest paid for the current year and total pledged revenues were \$929,821 and \$4,037,397, respectively.

Revenue bonds outstanding at year end are as follows:

Purpose	Interest Rates	Amount
Water and Wastewater Revenue Bonds, Series 2025	4.9766%	\$70,635,000

Revenue bond debt service requirements to maturity are as follows:

Year Ending September 30	Principal	Interest
2026	\$0	\$3,678,413
2027	600,000	3,678,412
2028	800,000	3,648,413
2029	290,000	3,608,412
2030	305,000	3,593,912
2031-2035	1,960,000	17,725,560
2036-2040	6,430,000	16,836,810
2041-2045	8,910,000	14,931,504
2046-2050	20,040,000	13,476,750
2051-2055	31,300,000	4,213,126
	<u>\$70,635,000</u>	<u>\$85,391,312</u>

The City seeks to maintain a minimum of an “A” rating from Moody’s Investor Services (Moody’s) and Standard & Poor’s rating Services (S&P) for its Water and Wastewater Revenue bond programs and issuer credit rating (ICR). The most recent ratings are as shown below:

Issue	Moody’s	S&P
Water and Wastewater Revenue Bonds	Aa2	AA-

Notes from Direct Borrowings

The City entered into a loan agreement with the State of Florida’s State Revolving Funds Loan Program in 2022 to finance the planning, design and construction of the expansion of the City’s exiting wastewater treatment plant.

Water Treatment Expansion Planning Loan – 2022 State Revolving Fund Loan CW480100 \$1,058,360; due in semi-annual principal and interest installments of \$27,185 through August 15, 2042; Interest at 0.145%.

Water Treatment Expansion Design Loan – 2023 State Revolving Fund Loan CW480102 \$2,992,877; due in semi-annual principal and interest installments of \$168,855 through August 15, 2035; Interest at 1.760%.

Water Treatment Expansion Construction Loan – 2024 State Revolving Fund Loan CW480103 \$5,113,719; due in semi-annual principal and interest installments of \$300,944 on March 15 and September 15 through 2048; Interest at 1.640%.

The City has pledged future Utility Systems revenues, net of specified operating expenses, to repay the loans. The loans are payable solely from utility system customer net revenues and are payable through 2047. Rate Coverage for the SRF loans require that the Pledged Revenues equal or exceed 1.15 times the sum of the Semiannual Loan Payments due in the Fiscal Year.

Loans outstanding at year end are as follows:

Debt Outstanding—Proprietary Fund Types:	Amount as of October 1, 2026
Water Treatment Expansion Planning Loan – 2022 State Revolving Fund Loan \$1,058,360; due in semi-annual principal and interest installments of \$27,185 through August 15, 2042; Interest at 0.145%	901,674
Water Treatment Expansion Design Loan – 2023 State Revolving Fund Loan \$2,999,877; due in semi-annual principal and interest installments of \$168,855 through August 15, 2035; Interest at 1.760%	2,992,877
Water Treatment Expansion Construction Loan – 2024 State Revolving Fund Loan \$5,113,719; due in semi-annual principal and interest installments of \$300,944 through September 15, 2048; Interest at 1.640%	5,113,719
Total Loans Outstanding—Proprietary Fund Types	\$9,008,270

Debt service requirements of the Utility Fund are as follows:

Year Ending September 30	Principal	Interest
2026	\$351,082	\$30,997
2027	351,232	30,847
2028	351,383	30,696
2029	569,504	113,519
2030	573,244	109,778
2031-2035	2,924,451	490,661
2036-2040	1,530,895	245,674
2041-2045	1,479,001	134,900
2046-2050	877,478	25,355
	\$9,008,270	\$1,212,427

SUPPLEMENTAL INFORMATION

PERSONNEL AUTHORIZATIONS

—

FULL TIME EQUIVALENT EMPLOYEES PER THOUSAND

—

GENERAL FUND UNRESERVED FUND BAL- ANCE HISTORY

—

AD VALOREM REVENUE HISTORICAL COMPARISON

—

TAXABLE VALUE AND MILLAGE HISTORICAL COMPARISON



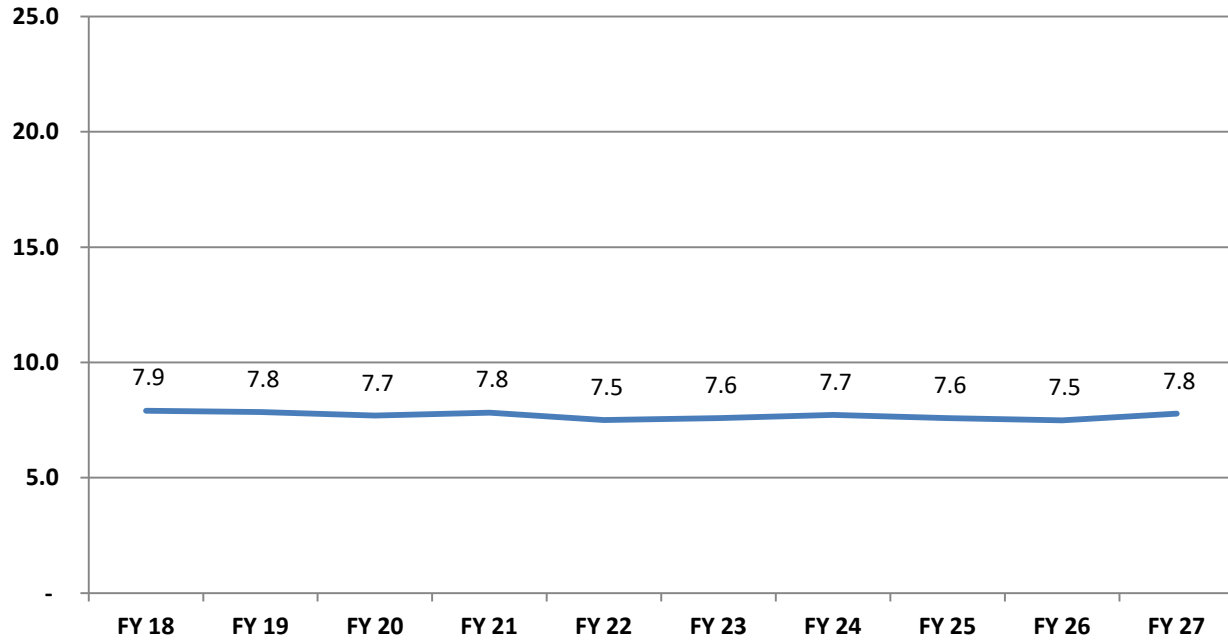
WINTER GARDEN

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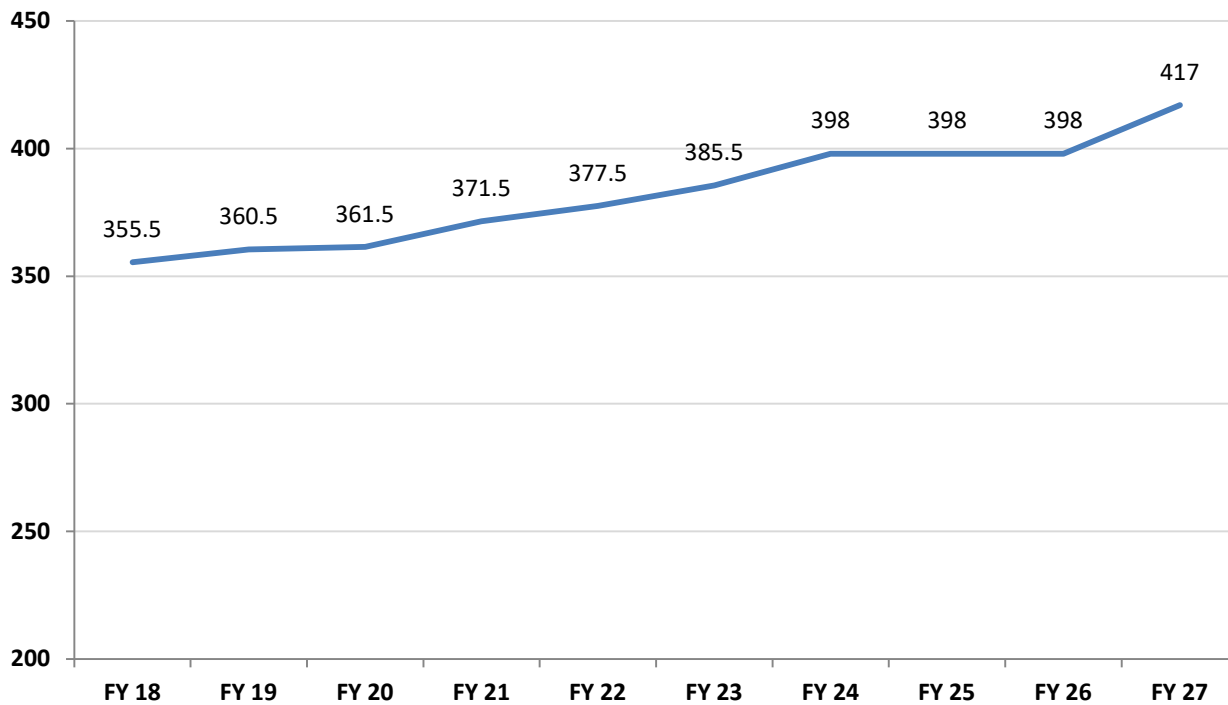
CITY OF WINTER GARDEN
Proposed FULL TIME EQUIVALENT
FISCAL YEAR 2026-2027

DEPARTMENT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Proposed FY 2027
GENERAL GOVERNMENT										
City Commission	5	5	5	5	5	5	5	5	5	5
Executive	6	6	6	6	4	4	3	3	3	3
City Clerk	3	3	3	3	3	3	3	3	3	3
Planning - Administration	5	5	5	5	5	6	6	6	6	6
Human Resources	4	4	4	4	5	5	6	6	6	6
Finance	10	11	9	9	9	10	10	10	10	10
Information Systems	5	5	5	5	6	6	5	5	5	5
TOTAL GENERAL GOVERNMENT	38	39	37	37	37	39	38	38	38	38
PUBLIC SAFETY										
Police - sworn	87	90	90	93	95	98	99	99	99	102
Police - non-sworn	30	30	30	35	35	37	37	37	37	38
Police - non-sworn part-time	12	12	12	12	12	14	14	14	14	14
Fire	64	65	65	65	65	65	73	73	73	86
Building - Inspection	9	8	8	8	8	8	8	8	8	8
Building - Administration	6	6	6	6	6	5	5	5	5	5
Building - Code Enforcement	3	3	3	3	3	3	3	3	3	3
TOTAL PUBLIC SAFETY	211	214	214	222	224	230	239	239	239	256
TRANSPORTATION										
Streets	3	3	3	3	3	3	3	3	3	3
Engineering	5	5	5	5	5	5	6	6	6	7
TOTAL TRANSPORTATION	8	8	8	8	8	8	9	9	9	10
PHYSICAL ENVIRONMENT										
Facilities Management	6	6	7	9	9	8	8	8	8	9
Fleet Management	7	7	7	7	8	9	9	9	9	9
Administration	4	4	4	4	4	4	4	4	4	4
Cemetery	1	1	1	1	1	1	1	1	1	1
Sanitation	18	18	18	18	18	18	18	18	18	18
Stormwater	2	2	2	2	2	2	2	2	2	2
Environmental Services	2	2	2	2	2	2	2	2	2	2
Water	5	5	5	5	5	5	5	5	5	5
Wastewater	7	7	7	7	7	7	7	7	7	7
Distribution	12	12	14	14	14	14	14	14	14	14
Collection	15	15	15	15	15	15	15	15	15	15
Trailer City	2	2	2	2	2	2	2	2	2	2
TOTAL PHYSICAL ENVIRONMENT	81	81	84	86	87	87	87	87	87	88
ECONOMIC ENVIRONMENT	1	1	1	1	2	2	4	4	4	4
PARKS and RECREATION										
Recreation	9	9	9	9	8	8	8	8	8	8
Parks	13	14	14	14	17	17	18	18	18	18
TOTAL PARKS/RECREATION	22	23	23	23	25	25	26	26	26	26
TOTALS (less Commission)	356	361	362	372	378	386	398	398	398	417

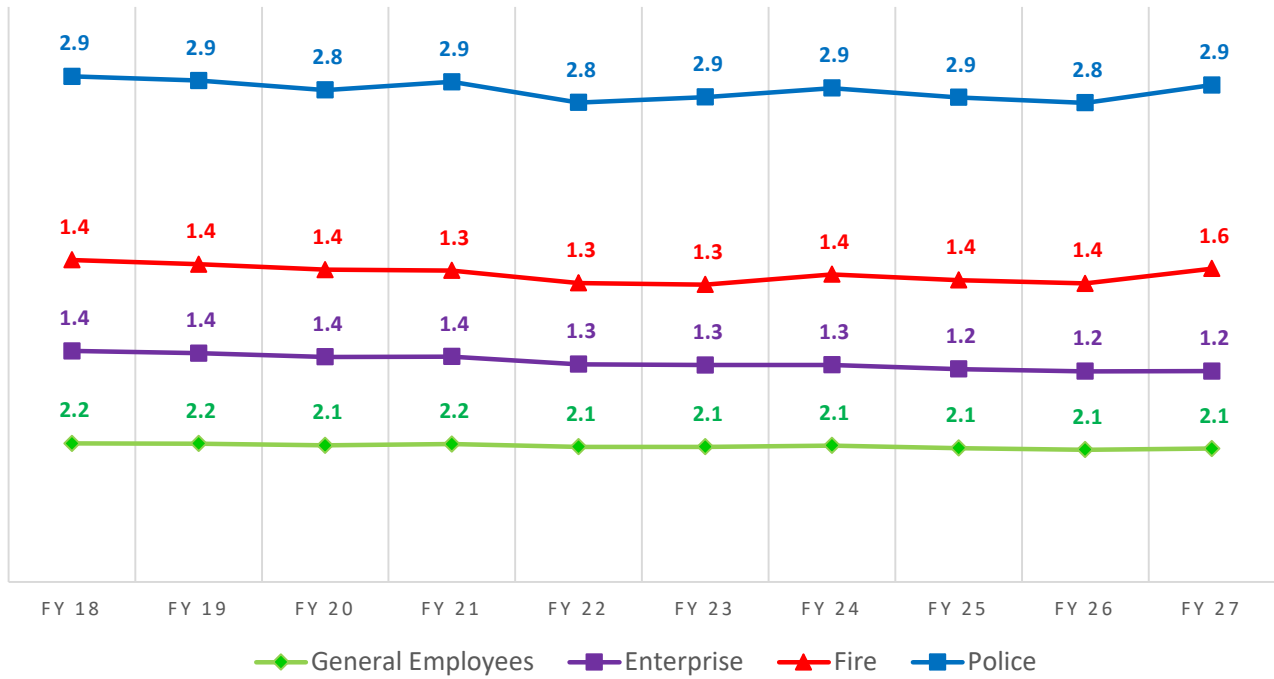
**CITY OF WINTER GARDEN
FY 2026/2027 BUDGET
FULL-TIME EQUIVALENT EMPLOYEES PER 1,000 POPULATION**



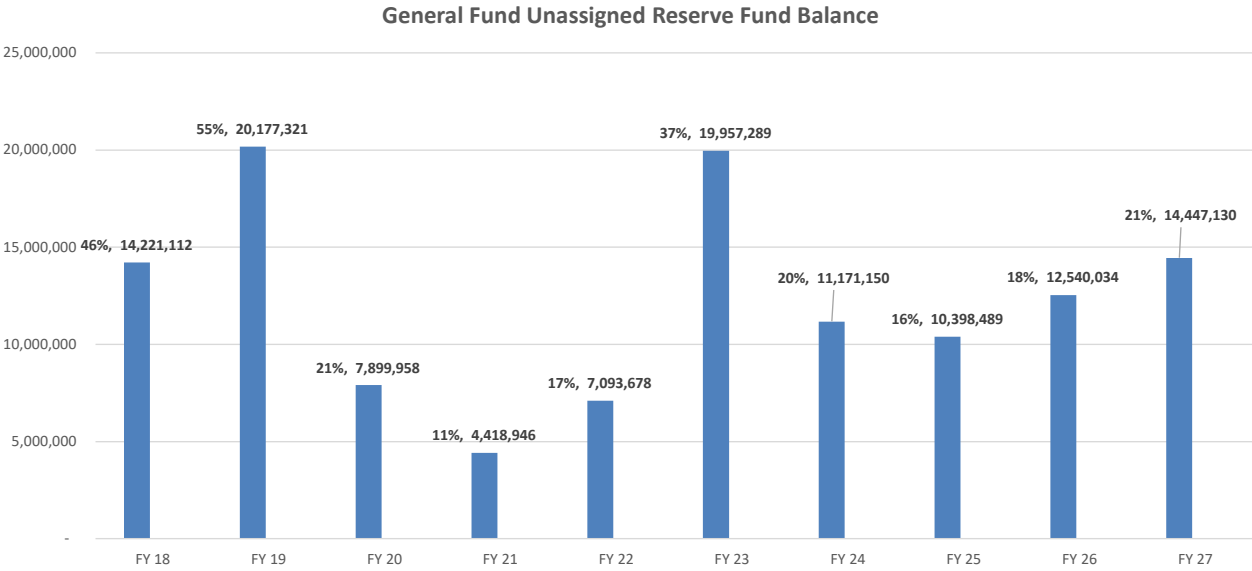
FULL-TIME EQUIVALENT EMPLOYEES



FULLTIME EMPLOYEES PER 1,000 CITIZENS

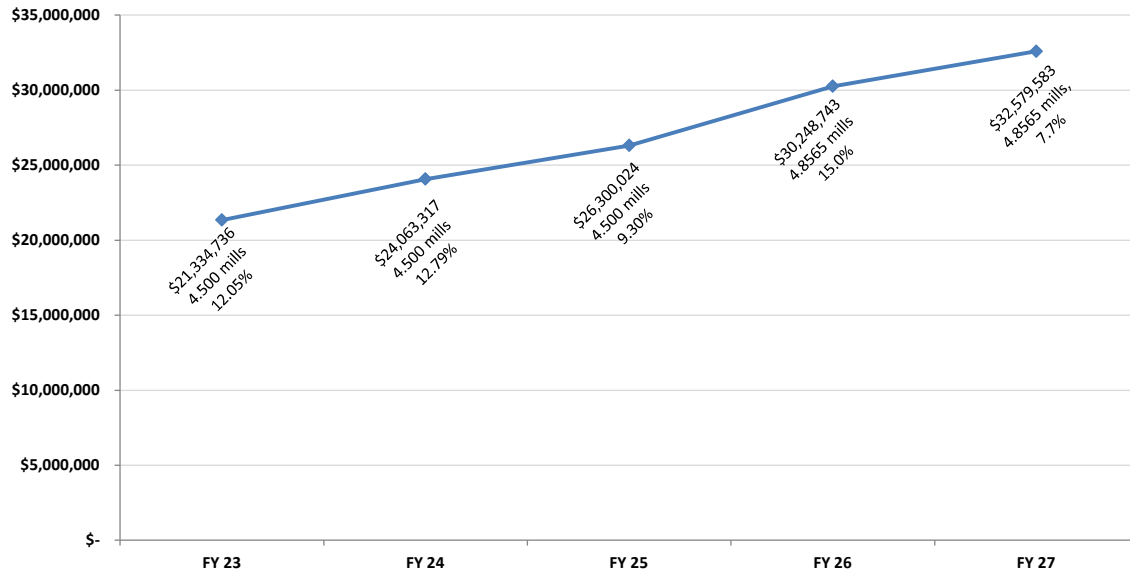


**CITY OF WINTER GARDEN
FY 2026/2027 BUDGET
GENERAL FUND UNRESERVED/UNASSIGNED FUND BALANCE TREND**

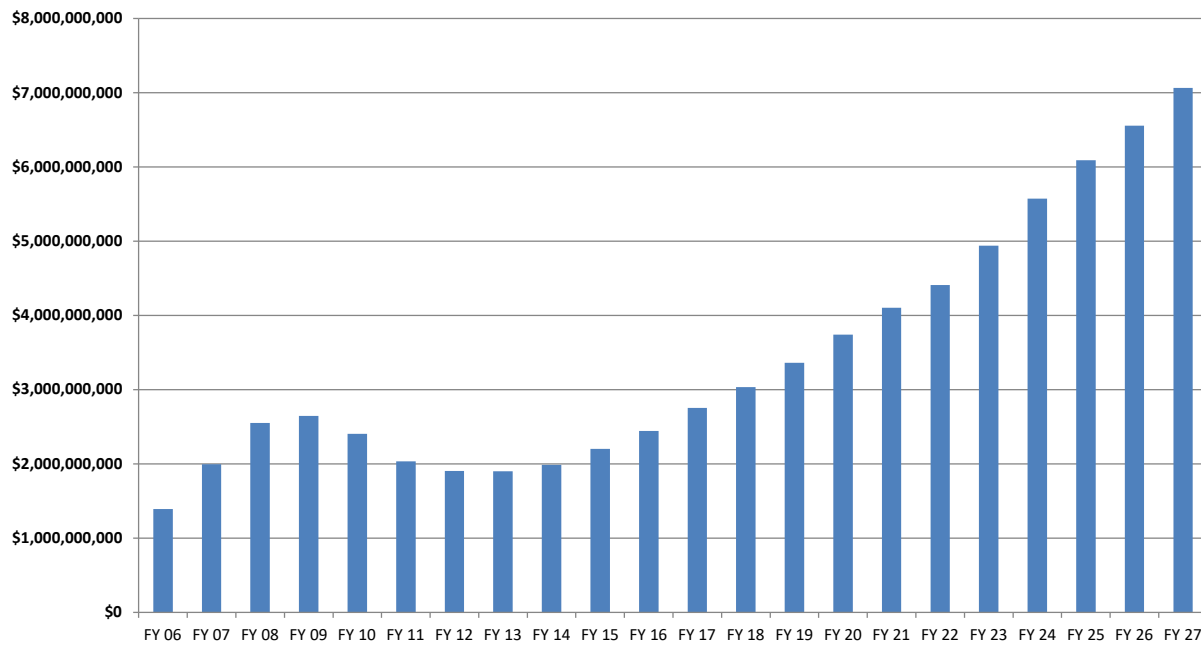


**CITY OF WINTER GARDEN
FY 2026/2027 BUDGET
Tax Levy and Mil Rate**

Ad Valorem Revenues



Total Citywide Taxable Value





WINTER GARDEN

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GLOSSARY OF TERMS

Glossary of Terms



WINTER GARDEN

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GLOSSARY

AD VALOREM TAX: A tax levied on the assessed value of real and personal property (also known as “property tax”).

ADOPTED BUDGET: The proposed budget as formally approved by the City Commission.

AGENCY FUND: A type of fund used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

APPROPRIATION: A specific amount of money set apart by the City Commission for the purchase of goods and services.

ASSESSED PROPERTY VALUE: A valuation set upon real estate or personal property by the County Property Appraiser as a basis for levying taxes.

ASSIGNED FUND BALANCE: Amounts intended to be used by the City for specific purposes that do not meet the criteria to be classified as restricted or committed.

BALANCED BUDGET: A budget in which budgeted revenues equal budgeted expenditures/expenses.

BOND: A written promise to pay a specified sum of money (face value or principal), at a specified date in the future (maturity date), together with interest at a specified rate.

BUDGET: A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues, and designated within a specific period of time, usually 12 months.

CAPITAL EQUIPMENT: Equipment with a value in excess of \$1,000 and an expected life of more than two years such as automobiles, computers, and furniture.

CAPITAL IMPROVEMENT: A physical asset, constructed or purchased, that has a minimum useful life of three years.

CAPITAL IMPROVEMENT BUDGET: A budget including those approved capital improvement projects contained in the first year of the five-year Capital Improvement Program.

CAPITAL IMPROVEMENTS ELEMENT: That portion of the Capital Improvement Program which is necessary to meet the requirements of the Growth Management Act.

CAPITAL IMPROVEMENT PROGRAM (CIP): A comprehensive long-range schedule of approved capital improvements indicating priority in terms of need and ability to finance. The program covers a five-year period, the first year of which is adopted as the Capital Improvement Budget.

CAPITAL OUTLAY: Expenditures for the acquisition of capital assets — such as land, buildings, machinery, equipment, and vehicles — having a value in excess of \$1,000 and a useful life of more than one year.

COMMITTED FUND BALANCE: Amounts that can be used only for specific purposes imposed by formal action (ordinance) of the City Commission; those amounts cannot be used for any other purpose unless the Commission takes similar action to remove or change the restriction.

COMMUNITY REDEVELOPMENT AGENCY (CRA): A special agency established under Florida law to eliminate blight and encourage redevelopment within a designated community redevelopment area, funded primarily through tax increment financing.

CONTINGENCY: Money that has been set aside to cover unplanned expenditures.

COST OF LIVING ADJUSTMENT (COLA): An increase to employee compensation intended to offset the effects of inflation on the cost of goods and services.

DEBT SERVICE: The payment of principal and interest on borrowed funds.

DEBT SERVICE FUND: Used to account for the accumulation of resources for, and the payment of, debt service.

DEPARTMENT: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

ENTERPRISE FUND: A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises; i.e., where charges for services are intended to cover the cost of providing the service.

EQUIVALENT RESIDENTIAL UNIT (ERU): A standard unit of measure, typically based on the impervious surface area of an average single-family residential property, used to calculate stormwater utility fees.

EXPENDITURE: Transactions and events that decrease the amount of net spendable resources in a governmental fund.

FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA): A federal payroll tax that funds Social Security and Medicare, paid jointly by employees and employers.

FIDUCIARY FUND: A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

FISCAL YEAR (FY): Any consecutive 12-month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (FDEP): The state agency responsible for environmental management and protection, including the administration of water quality grants and wastewater discharge permits.

FRANCHISE FEE: A fee paid by public service businesses for use of City streets, rights-of-way, and property in providing their services. Services requiring franchises include electric, telephone, natural gas, water, cable television, and roll-off service.

FULL-TIME EQUIVALENT (FTE): A unit that expresses the workload of an employed person in a way that makes workloads comparable; one FTE equals one position budgeted for 40 hours per week, 52 weeks per year.

FUND: An accounting structure which isolates specific revenues and appropriations for a designated purpose, such as the General Fund or the Capital Project Fund.

FUND BALANCE: The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for the following year's activities. A negative fund balance is sometimes referred to as a deficit.

GENERAL FUND: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): The uniform minimum standards and guidelines used for financial accounting and reporting.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): A professional association of state, provincial, and local government finance officers that administers the Distinguished Budget Presentation Award Program, among other activities.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The independent, private-sector organization that establishes accounting and financial reporting standards for state and local governments.

GRANT: Contributions of cash or other assets to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

IMPACT FEE: A charge for infrastructure improvements that must be provided to the local government.

INTERFUND TRANSFER: Payment from one fund to another fund primarily for services provided.

INTERGOVERNMENTAL REVENUE: Revenue from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

LOCAL OPTION: Voted by local referendum, e.g., Local Option Sales Tax.

LONG-RANGE FINANCIAL PLAN (LRFP): A multi-year forecast of revenues and expenditures, updated annually, used to identify potential fiscal pressures and evaluate the City's future financial condition before they affect the annual budget.

MILL: A value equal to \$.001 or \$1.00 per \$1,000. The mill is used to determine property taxes by multiplying the mill rate times the assessed property value.

MILLAGE RATE: The rate established each year by City Commission action which is used in the calculation of property taxes.

MISSION STATEMENT: This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recorded when collectable within the current period, and expenditures are recognized when the related liability is incurred.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES): A federal permitting program, administered in Florida by the FDEP, that regulates stormwater and wastewater discharges in order to protect water quality.

NON-OPERATING EXPENDITURE: The cost of government services not directly attributable to a specific City program or operation, i.e., debt service obligations and contributions to human service organizations.

NON-OPERATING REVENUE: The income received by the government not directly attributable to providing a service, e.g., interest on cash in banks or investments.

NONSPENDABLE FUND BALANCE: Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

OPERATING BUDGET: A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

OPERATING EXPENSES: Expenses which are directly related to service activities.

OPERATING REVENUES: Revenues which are directly related to service activities, e.g., user charges, fees, or taxes.

PER- AND POLYFLUOROALKYL SUBSTANCES (PFAS): A group of manufactured chemicals, sometimes found in water supplies, that are subject to increasing environmental regulation and monitoring.

PERMANENT FUND: A governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry).

PERSONNEL SERVICES: Budgeted costs for employee salaries and wages and related benefits, such as FICA, retirement contributions, and health insurance.

PROPERTY TAX: A tax levied on the assessed value of real property, i.e., ad valorem tax.

PROPRIETARY FUND: A type of fund which is similar to private sector companies, whereby the focus is on the measurement of net income.

RESTRICTED FUND BALANCE: Fund balance on which constraints on the use of resources are placed, either externally imposed by creditors, grantors, or other governments, or imposed by law through constitutional provisions or enabling legislation.

REVENUE: Money received by the City from external sources.

REVENUE BOND: A bond whose principal and interest are payable exclusively from a specific revenue source.

ROLLED-BACK MILLAGE RATE: The millage rate that would generate the same dollar amount of ad valorem tax revenue as was generated in the previous year, exclusive of new construction.

SPECIAL REVENUE FUND: A type of fund used to account for the proceeds of a specified revenue source (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. An example is revenue from the Community Development Block Grant.

STATE REVOLVING FUND (SRF): A low-interest loan program, administered by the State of Florida, used to finance water and wastewater infrastructure improvements.

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA): A contract that conveys control of the right to use another party's information technology software, alone or combined with tangible capital assets, for a period of time in an exchange or exchange-like transaction, as defined under GASB Statement No. 96.

TAX INCREMENT FINANCING: A method for providing money to pay for infrastructure related to development in a designated district. The money comes from the increase in property tax above the redevelopment level, and can be used for a predetermined time period.

TAX LEVY: The total revenue amount to be raised by general property taxes for purposes specified in the adopted budget.

TAXABLE VALUE: The assessed value less homestead and other exemptions, if applicable.

TRANSPORTATION IMPACT FEE: A charge based on projected trips that will be generated by development or redevelopment of a property.

UNASSIGNED FUND BALANCE: The residual classification for the General Fund, including all spendable amounts not contained in the nonspendable, restricted, committed, or assigned fund balance classifications.

UTILITY TAX: A tax levied by the City on the customers of various utilities such as electric, telephone, gas and water. The average rate is 10.0 percent of the sales price of such utility service or commodity.



WINTER GARDEN

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**City Commission and
BUDGET WORKSHOP
REGULAR MEETING MINUTES**

August 27, 2026

A Budget Workshop and Regular Meeting of the City of Winter Garden City Commission was called to order by Mayor Rees at 6:30 p.m. at City Hall, 300 West Plant Street, Winter Garden, Florida. An opening invocation and pledge of allegiance were given.

Present:

Mayor John Rees
Commissioner District 1 - Lisa L. Bennett
Commissioner District 2 - Iliana R. Jones
Commissioner District 3 - Chloe Johnson
Commissioner District 4 - Colin Sharman

Also Present:

City Manager - Jon C. Williams
Assistant City Attorney - Dan Langley
City Clerk - Ronisha Martin

Items 3A and 3B were presented at this point in the meeting.

BUDGET WORKSHOP

1. **BUDGET WORKSHOP:**

A. **FISCAL YEAR 2026/2027**

City Manager Jon C. Williams stated that the workshop would include two presentations. He noted that the first presentation would address the City's financial sustainability and would be presented by Raftelis via Microsoft Teams, followed by an overview of the proposed Fiscal Year 2027 Budget. He explained that the City engaged Raftelis in March 2026 to evaluate the potential revenue impacts associated with "Amendment 3, Homestead Tax Exemption" and to develop a 10-year financial model using parcel-level data. He further noted that the model allows the City to evaluate cost controls, alternative revenues, expenditure reductions, and millage-rate options. Mr. Williams then introduced Mike Burton of Raftelis to lead the General Fund Sustainability Analysis.

Mr. Burton stated that he and his team have extensive experience conducting General Fund sustainability analyses and began developing this type of model following the 2008–2009 financial crisis. He noted that the model uses the proposed Fiscal Year 2027 Budget to project revenues, expenditures, cash flow, and year-end fund balance over 10 years. He further stated that the City's minimum reserve policy

equals two months of operating expenses, with three months established as the target. Mr. Burton then turned the presentation over to Erick van Malssen.

Mr. van Malssen stated that the first scenario would examine the General Fund under the status quo if "Amendment 3, Homestead Tax Exemption" does not pass. He explained that the presentation would then review the financial effects if the amendment passes, the City's immediate cost-reduction measures, and additional strategies that may be needed to maintain adequate reserves and achieve long-term sustainability. He noted that under the status quo scenario, revenues are projected to remain above expenditures, and the City would meet its reserve targets throughout the forecast period.

Mr. van Malssen further stated that if "Amendment 3, Homestead Tax Exemption" passes, the financial impact would begin in Fiscal Year 2028, when the homestead exemption would increase to \$150,000, and would increase further in Fiscal Year 2029, when the exemption would reach \$250,000. He noted that the amendment would also reduce the annual assessed-value growth cap for non-homesteaded and non-residential properties from 10% to 5%. As an immediate cost-reduction measure, the City could limit the proposed fire personnel salary adjustment to 7.5% required under the collective bargaining agreement. Without corrective action, reserves could fall below the minimum target by Fiscal Year 2029 and be depleted by Fiscal Year 2030.

Mr. van Malssen also presented longer-term options, including a fire protection assessment, reductions to non-core services or capital funding, millage-rate adjustments, a street-lighting assessment, and downtown parking fees. He emphasized that reductions to services and capital investments could affect the community's quality of life and should be carefully evaluated. He then demonstrated how the model could calculate the long-term effects of different financial options.

Mayor John Rees complimented the model and its ability to evaluate different scenarios. Mr. van Malssen described the model as a tool for evaluating choices and their long-term consequences. He further noted that it will remain useful for future budget decisions regardless of whether "Amendment 3, Homestead Tax Exemption" passes and credited Mr. Williams and budget staff for assisting with its development.

Mr. Williams noted that no decisions have been made and that the proposed Fiscal Year 2027 Budget maintains the status quo while the City awaits the November 3 election results for "Amendment 3, Homestead Tax Exemption." He further stated that staff will return after the election with specific options and their anticipated effects on services, staffing, and employee retention.

Commissioner Sharman thanked Mr. Williams for his work and for considering input from the Commission and focus groups, noting that each perspective was valuable.

Finance Director Laura Zielonka provided a PowerPoint presentation on the proposed Fiscal Year 2027 budget (see **Exhibit A**).

She explained that the proposed budget balances the need to maintain services, investing in the community and workforce, and remain financially responsible amid uncertainty. She noted that the millage rate remains unchanged at 4.8565 mills. She further stated that the budget includes 19 new positions, 17 designated for public safety; a 3% cost-of-living adjustment; and a market-rate adjustment for fire personnel.

Ms. Zielonka further stated that the proposed Citywide budget totals \$181.3 million and includes a five-year capital improvement program of \$157.5 million. Major investments include the Wastewater Treatment Plant expansion, East Winter Garden revitalization, intersection improvements, and public safety, fleet, and facility needs. She noted that the City continues to maintain favorable bond ratings, a comparatively lean workforce, and one of the lowest millage rates among the neighboring communities included in the comparison. She also explained that public safety represents the largest portion of General Fund spending and that police and fire costs exceed the City's total property tax revenue. Other General Fund revenues cover the remaining public safety costs and other governmental services. She emphasized that this difference does not represent a budget deficit.

Ms. Zielonka noted that the City's reserves remain above the recommended benchmark and provide flexibility to address unexpected financial conditions. She further stated that under the baseline forecast, General Fund revenues are projected to remain above expenditures. However, if "Amendment 3, Homestead Tax Exemption" passes without corrective action, the model projects a potential General Fund deficit by Fiscal Year 2031. She emphasized that the analysis allows the City to plan and implement an appropriate response before a deficit occurs.

Ms. Zielonka concluded that the proposed budget maintains the current tax rate, strengthens public safety, invests in employees and infrastructure, and preserves financial flexibility. She stated that no action is required because the meeting is a workshop and noted that the public budget hearings are scheduled for September 15 and September 29, 2026.

Mayor Rees complimented Ms. Zielonka on the outstanding presentation and commended the entire team for clearly presenting the City's financial position. He noted that he has additional questions and comments that he will discuss with staff.

REGULAR MEETING

2. Approval of Minutes

A. Regular Meeting Minutes - August 13, 2026

Motion by Commissioner Johnson to approve the regular meeting minutes of August 13, 2026, as submitted. Seconded by Commissioner Sharman and carried unanimously 5-0.

3. PRESENTATION

A. Mayoral Award of Excellence – The Winter Garden Volleyball Club 11U team

Community Liaison Donna Corbus announced that the Winter Garden Volleyball Club 11U team won the USA Volleyball Girls Junior National Championship in Minneapolis, Minnesota. She commended the athletes, coaches, and families for their hard work, dedication, teamwork, discipline, perseverance, sportsmanship, and excellence.

Mayor John Rees and the City Commission presented the following Winter Garden Volleyball Club 11U Team with the City of Winter Garden's Mayoral Award of Excellence:

Sabrina Bravo
Camila Tappin
Emilia Rodriguez
Camila Lopez
Nicole Rangel
Rose Rodriguez

Khloie Berry
Amaia Jimenez
Alaya Sanchez
Finley Boehnlein
Mackena James

B. Recognition of the City's 65 years as a Commission–Manager form of Government – Senior Advisor for the Florida City and County Managers

Senior Advisors to City and County Managers throughout Florida, George Forbes and Tom Harmer, praised Winter Garden's vibrant downtown, preservation of historic buildings, and professional management. Mr. Harmer shared why he chose Winter Garden as his home after retirement. Mr. Forbes stated that the commission-manager form of government operates similarly to a business, with the City Commission providing oversight and a professional City Manager managing City operations. They then presented the City Commission with recognition commemorating the City's 65 years under the commission-manager form of government.

4 Second Reading and Public Hearing of Proposed Ordinance

- A. Ordinance 26-26: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WINTER GARDEN, FLORIDA, AMENDING CHAPTER 118, "ZONING," ARTICLE II, "ADMINISTRATION," OF THE CITY OF WINTER GARDEN CODE OF ORDINANCES TO CREATE DIVISION 6, TO BE ENTITLED "ZONING COMPLIANCE REVIEW,"; PROVIDING A PROCESS FOR VERIFYING THAT CERTAIN DEVELOPMENT ACTIVITIES COMPLY WITH OBJECTIVE LAND DEVELOPMENT REGULATIONS; PROVIDING FOR PURPOSE AND INTENT; PROVIDING DEFINITIONS; PROVIDING FOR APPLICABILITY AND EXEMPTIONS; PROVIDING APPLICATION AND

SUBMITTAL REQUIREMENTS; PROVIDING REVIEW STANDARDS; PROVIDING PROCEDURES AND TIMEFRAMES FOR ACTION ON APPLICATIONS; PROVIDING FOR CONDITIONS OF APPROVAL, EXPIRATION, EXTENSIONS, AND APPEALS; AUTHORIZING THE ESTABLISHMENT OF ZONING COMPLIANCE REVIEW FEES BY RESOLUTION; PROVIDING FOR ENFORCEMENT AND PENALTIES; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.

Assistant City Attorney Dan Langley read Ordinance 26-26 by title only. Planning Director Kelly Carson stated that Ordinance 26-26 establishes a new zoning compliance review process within Chapter 118 of the City Code to provide a uniform administrative review for certain development activities. She noted that the process would verify that proposed work complies with the City's land development regulations, Comprehensive Plan, and other applicable laws before work begins. Ms. Carson explained that the ordinance clarifies the relationship between zoning compliance reviews, building permits, and other required development approvals while preserving exemptions provided by state law.

She added that the ordinance was prompted by Florida House Bill 803, which exempts minor residential construction work valued under \$7,500 on single-family properties from building permit requirements. In response, the ordinance establishes a standalone zoning check to prevent homeowners from unknowingly creating nonconformities that could result in code enforcement action. Staff recommended approval.

Mayor Rees opened the public hearing; hearing and seeing none, he closed the public hearing.

Motion by Commissioner Sharman to adopt Ordinance 26-26. Seconded by Commissioner Johnson and carried unanimously 5-0.

4. REGULAR BUSINESS

A. Recommendation to approve BrightView Landscape Services proposal for Tucker Ranch, waive formal procurement, and authorize City Manager to execute Temporary Landscape Maintenance Agreement in the amount of \$741,450.84

City Manager Jon C. Williams stated that this is a request to extend the existing contract with BrightView Landscape Services, the contractor that installed the landscaping at Tucker Ranch. He explained that Tucker Ranch is transitioning from a construction environment to City operations and entering the warranty period. He added that due to the challenges of hiring the necessary staff and BrightView's knowledge of the landscaping and irrigation system, the City is requesting a waiver of the formal procurement process to contract directly with the company for continued maintenance. Mr. Williams further explained that as positions are filled, the contract amount would be reduced and the corresponding funding transferred to personnel services.

Mr. Williams noted that the proposal includes facility, landscaping, irrigation, and pond maintenance services. The one-year contract totals \$741,450.84 and includes an option

to extend it for one additional year if the City experiences difficulty filling necessary positions. Staff recommended approval of the proposal, authorization for the City Manager to execute the contract, and waiver of the formal procurement process.

Commissioner Sharman noted that retaining BrightView during the warranty period would ensure accountability and prevent disputes over responsibility because the company installed and would continue maintaining the landscaping.

Motion by Commissioner Sharman to approve BrightView Landscape Services proposal for Tucker Ranch, waive formal procurement, and authorize City Manager to execute Temporary Landscape Maintenance Agreement in the amount of \$741,450.84. Seconded by Commissioner Jones and carried unanimously 5-0.

B. Recommendation to approve lien reduction and removal of Code Enforcement lien for 885 East Bay Street

Assistant City Manager for Public Services Stephen Pash stated that Code Enforcement mowed the property located at 885 East Bay Street once in 2015, resulting in a \$200 lien. He noted that with accrued interest, the amount due increased to \$726.30. Mr. Pash further stated that the current owner purchased the property shortly after the mowing occurred, has maintained it since that time, and is under contract to sell it to Habitat for Humanity for the construction of affordable housing. Staff recommended reducing the lien to its original amount of \$200, provided payment is received by September 30, 2026.

Motion by Commissioner Johnson to approve lien reduction and removal of Code Enforcement lien for 885 East Bay Street. Seconded by Commissioner Jones and carried unanimously 5-0.

C. Recommendation to approve lien reduction and removal of Code Enforcement lien for 879 East Bay Street

Assistant City Manager for Public Services Stephen Pash stated that 879 East Bay Street has the same owner and circumstances. He explained that Code Enforcement mowed the property once in 2015, resulting in a \$350 lien that increased to \$1,263.44 with accrued interest. Mr. Pash noted that the property is also under contract to be sold to Habitat for Humanity for the construction of affordable housing. Staff recommended reducing the lien to its original amount of \$350, provided payment is received by September 30, 2026.

Motion by Commissioner Johnson to approve lien reduction and removal of Code Enforcement lien for 879 East Bay Street. Seconded by Commissioner Sharman and carried unanimously 5-0.

D. Recommendation to authorize City Manager to execute Second Amendment to Rental and Operating Agreement with Winter Garden Art Association

Economic Development Director Marc Hutchinson stated, for the record, that the agenda item was amended to include consideration of authorization for the City to join and

consent to a Tourist Development Tax (TDT) Funding Agreement between Orange County and the Winter Garden Art Association. He explained that the City and the Art Association renewed the Rental and Operating Agreement for the property located at 127 South Boyd Street on October 27, 2021. An amendment dated June 27, 2024, extended the lease term from 2031 to 2051 to support the Art Association's pursuit of an Orange County TDT grant for an expansion at its current location. He noted that on October 29, 2024, the Orange County Board of County Commissioners awarded the Art Association a grant of up to \$4 million to construct an art museum. Furthermore, he explained that Section 5 of the existing Rental and Operating Agreement does not expressly permit museum use and that the agreement must therefore be amended to include museum use and align with the purpose of the grant. He added that because the City owns the property, it is also named as a joinder and consent party to the TDT Funding Agreement.

Mr. Hutchinson further stated that the City would be required to permit museum construction on the property and, in the event of abandonment or default by the Art Association, secure a qualified replacement operator within six months, unless extended by mutual agreement. He noted that the replacement operator would need to be another 501(c)(3) organization, or the City could operate the museum. Mr. Hutchinson explained that during the cure period, the City would be responsible for maintaining the museum's insurance. If a replacement operator cannot be secured, the City would be required to reimburse Orange County up to \$4 million within 60 days. He added that the reimbursement obligation would decrease by 10% annually after five years of museum operation. Staff recommended authorizing the City Manager to execute the second amendment to the rental and operating agreement and, as a joinder and consent party, the TDT Funding Agreement between Orange County and the Winter Garden Art Association.

Motion by Commissioner Sharman to authorize City Manager to execute Second Amendment to Rental and Operating Agreement with Winter Garden Art Association. Seconded by Commissioner Bennett and carried unanimously 5-0.

5. Matters From Public

Sarah Wolf, a Winter Garden resident, thanked staff for the informative budget presentation and expressed opposition to the proposed property-tax amendment. She inquired about increases in salary expenditures for the City's utility divisions. Ms. Zielonka explained that the increases account for vacant positions expected to be filled and are supported by water and wastewater revenues.

Troy Knight, a Winter Garden resident, inquired whether the City would be responsible for insurance on the proposed art museum. Mr. Williams clarified that the City would only maintain insurance following a default while securing a replacement operator, resulting in no current budget impact.

Sharon Lambert, a Winter Garden resident, suggested reducing City expenses by seeking sponsorships and donations from community organizations to support special events and

holiday activities, including fireworks, holiday lighting, and cultural celebrations. She encouraged the City to consider creative funding alternatives.

Matters From City Attorney – There were no items

6. Matters From City Manager

City Manager Jon C. Williams announced that he will be participating in a town hall meeting on “Amendment 3, Homestead Tax Exemption” on September 1, 2026, at 6:00 p.m. at West Orange High School cafeteria with Florida Representative Leonard Spencer, Orange County Commissioner Nicole Wilson, Tax Collector Scott Randolph, and town managers of Windermere and Oakland.

He further announced that Winter Garden had been nominated for the Hallmark Merriest Christmas Town contest. Voting is open through September 4, and he encouraged the community to vote daily.

7. Matters From Mayor and Commissioners

Commissioner Johnson thanked staff for their hard work each day.

Commissioner Jones thanked staff and first responders for everything they do.

Commissioner Bennett echoed previous comments and thanked staff for their hard work on the budget.

8. Adjourn

The meeting adjourned at 8:05 p.m.

APPROVED:

Mayor John Rees

ATTEST:

City Clerk Ronisha Martin

THE CITY OF WINTER GARDEN
CITY COMMISSION AGENDA ITEM

From: Kelly Carson, Planning Director

Via: City Manager Jon C. Williams

Date: September 8, 2026 **Meeting Date:** September 15, 2026

Subject: **Ordinance 26-25**

Issue: Ordinance **26-25** Amending City Code Section 114-38 governing artificial turf requirements.

Discussion:

Ordinance 26-25 amends Section 114-38 of the City Code to establish new standards for the installation, maintenance, and regulation of artificial turf within the City of Winter Garden. The ordinance is intended to clarify existing regulations and ensure compliance with Section 125.572, Florida Statutes. It creates permitting requirements for artificial turf installations and establishes standards related to appearance, material composition, permeability, stormwater management, maintenance, and location restrictions. The ordinance also prohibits artificial turf in certain areas that could negatively impact trees, water bodies, or stormwater infrastructure. The ordinance also requires property owners to maintain artificial turf in good condition and establishes environmental standards regarding PFAS content, infill materials, and disposal methods. Additionally, the ordinance requires property owners to maintain artificial turf in good condition and establishes environmental standards regarding PFAS content, infill materials, and disposal methods.

The public purpose of this ordinance is to promote and protect the public health, safety, and welfare by reducing potential environmental impacts associated with artificial turf installations, protecting water quality and stormwater systems, preserving trees and natural resources, preventing drainage and flooding issues on adjacent properties, and ensuring that artificial turf is installed and maintained in a safe and aesthetically appropriate manner.

Recommended Action:

Staff recommends approval of Ordinance 26-25 with the second reading and adoption hearing anticipated to be on September 29, 2026.

Attachment(s)/References:

Ordinances 26-25

Business Impact Estimate

ORDINANCE 26-25

AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA, AMENDING CHAPTER 114, CITY OF WINTER GARDEN CODE OF ORDINANCES; AMENDING SECTION 114-38 GOVERNING ARTIFICIAL TURF REQUIREMENTS; PROVIDING REQUIREMENTS FOR INSTALLATION AND MAINTENANCE OF IMPERVIOUS AND PERVIOUS ARTIFICIAL TURF; PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the City Code of Ordinances currently governs the installation and maintenance of artificial turf; and

WHEREAS, the City wishes to clarify and enact regulations further governing the installation of artificial turf to comply with Section 125.572, Florida Statutes; and

WHEREAS, the City finds that this Ordinance advances the interest of the public health, safety, and welfare.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF WINTER GARDEN, FLORIDA:

SECTION 1. Recitals. The foregoing recitals are hereby ratified and confirmed as being true and correct and are hereby made a part of this Ordinance.

SECTION 2. Amendment of City Code. Section 114-38 of Chapter 114, Article II of the City Code of Ordinances is hereby amended as follows (words that are ~~stricken out~~ are deletions; words that are underlined are additions; stars * * * * indicate breaks between sections, subsections, or paragraphs and do not indicate changes to the City Code; provisions not included are not being amended):

Sec. 114-38. – Turf areas.

* * * * *

(g) The following requirements shall govern the installation of artificial turf.

- (1) A permit shall be required to install artificial turf. At a minimum, artificial turf must be installed according to the manufacturer's specifications and may be subject to further city stormwater requirements.
- (2) Appearance
 - a. Artificial turf must replicate common species of natural grass utilized in the Central Florida area such as St. Augustine, Bahia, or Bermuda grass in color and appearance.
- (3) Material Type
 - a. Artificial turf, including backing materials and infill, must not contain heavy metals or intentionally added per- and polyfluoroalkyl substances (PFAS).

- i. Single-family residential properties 1 acre or less may have limited amounts of PFAS material (no more than 100 parts per million of total fluorine or total organic fluorine. Measurements exceeding this baseline are considered to be intentionally added toxic per- and polyfluoroalkyl substances (PFAS)). The definition of “intentionally added” in this section will automatically change to mimic any future definition of such term established by the State of Florida through legislation or rule adoption.
 - ii. Property owner must be able to submit proof of PFAS testing from manufacturer (such as a nontargeted PFAS test, total fluorine test, etc.).
- b. Artificial turf, including backing materials and infill, must be disposable under normal conditions at any Chapter 62-701, F.A.C., Florida permitted landfill.
- c. Infill material, if used, shall only be clean silica sand, rock, shell, or other natural material, except that coated silica sand may be used provided that any coating used is non-toxic and meets the requirements described in paragraphs (3)(a) and (3)(b). Rubber or any other synthetic infill material is allowed only within the footprint of playground equipment and must also meet the requirements described in paragraphs (3)(a) and (3)(b). Installation shall be designed to prevent washing away of any infill material off the property.
- d. Subgrade shall be composed of natural materials, such as crushed rock, or crushed concrete that meets the permeability requirements of this rule. Subgrade materials shall be washed prior to installation to prevent fines from binding.

(4) Permeability

~~New total impervious area coverage to include the artificial turf shall be submitted with the permit application.~~

- a. Artificial turf must be permeable and affixed to permeable backing with a pervious subgrade that is prepared for positive drainage and consists of evenly graded porous material.
 - i. Soil beneath installed subgrade shall not be compacted to the extent that it adversely impacts percolation through the soil.

~~(5) Installations are not permitted within five feet of any side or rear property line or within a drainage and/or utility easement.~~

~~(6) Installations are not permitted within front yards or within ten feet of any side street property line.~~

~~(7) Installation of artificial turf within public and private rights-of-way is prohibited.~~

(5) Stormwater Management

- a. Installation of artificial turf must be designed and installed to prevent pooling or an increase in the stormwater runoff volume, direction, or rates to adjacent properties and, where possible, runoff shall be directed to on-site pervious areas.

- i. The first inch of stormwater runoff from the artificial turf must be retained on site in accordance with Chapter 106-7 “stormwater management requirements.” This requirement may be waived if the property is included in a permit from the St. Johns River Water Management District (SJRWMD).
- b. Installation of artificial turf must not alter the permitted stormwater management system as defined in Chapter 106 “stormwater management.”
- c. In-ground irrigation systems cannot be used to irrigate artificial turf areas.

(6) Location

- a. Installations are not allowed under tree canopies, or within the drip line of any existing tree canopy, unless the tree is a noxious weed as defined by Chapter 581, F.S., or unless a certified arborist, using site specific information and best professional judgment, certifies that installation within that drip line would not be harmful to the tree.
 - i. Any installation of artificial turf cannot compromise the health of nearby trees, including damage to tree roots, other than those identified as a noxious weed as defined in Chapter 581, F.S.
- b. Property owners are encouraged to keep artificial turf out of drainage easement and utility easement areas to prevent conflicts with drainage systems and utility operations, maintenance and repair. If artificial turf is installed in an easement area and the turf is damaged during drainage system or utility operations, repair or maintenance, the property owner is responsible for the expense of repairing/reinstalling the artificial turf or replacing it with natural sod. This provision does not alter any easement provision and depending on the circumstances, the installation of artificial turf within an easement area may be a violation of the terms of the easement.
- c. Installation of artificial turf within public rights-of-way is prohibited.
- d. Buffer zones around natural or man-made waterbodies may be established to protect against erosion and reduce pollution provided that such buffer for artificial turf is no greater or restrictive than what is applicable to natural turf. Where no buffer zone has been established, artificial turf must not be installed within 10 feet of any artificial turf or natural water body on single-family residential properties of 1 acre or less. The distance shall be measured from the applicable ordinary or mean high water line, except where there is a physical barrier between the artificial turf and the waterbody (such as, but not limited to, a seawall or bulkhead). Artificial turf may not be installed within 50 feet of any artificial or natural water body.
 - i. For all other properties, including commercial, artificial turf must not be installed within 50 feet of any artificial or natural water body.
 - ii. Artificial turf is prohibited within drainage features (e.g., retention ponds, swales, etc.).
 - iii. Artificial turf shall not cause or contribute to violations of state water quality standards. Any violation of state water quality standards linked

to a property owner's artificial turf shall constitute a violation of this subsection.

~~(11) For purposes of impervious surface ratio (ISR) calculations, artificial turf shall be considered an impervious surface.~~

(h) *Maintenance of artificial turf.* The property owner shall routinely maintain artificial turf, including cleaning, brushing, debris removal, repairing and replacement. Such maintenance activities shall ensure that artificial turf continues to function as designed and permitted. The aforesaid requirements of this subsection (h) apply to all artificial turf installed within the city limits whether such: (i) was installed prior or after the adoption of this subsection, or (ii) was not required to obtain a permit or enter into an agreement required by this section at the time of its installation. All artificial turf must be replaced if it falls into disrepair with fading, holes, or loose areas. Artificial turf must remain anchored at all edges and seams that, at a minimum, will withstand the effects of wind or flooding. Replacement and repairs shall be done with like materials from the same manufacturer and done so in a manner that results in a repair that blends in with the existing artificial turf. The property owner's failure to maintain, repair and/or replace artificial turf in compliance with the section or any agreement entered into with the city as required herein shall constitute a violation of this subsection.

(i) *Exemptions.* All city owned properties and public recreational facilities shall be exempt from this chapter.

SECTION 3. Codification. Section 2 of this Ordinance shall be codified into the Winter Garden City Code. Any section, paragraph number, letter and/or any heading may be changed or modified as necessary to effectuate the foregoing. Grammatical, typographical and similar or like errors may be corrected, and additions, alterations, and omissions not affecting the construction or meaning of this Ordinance and the City Code may be freely made.

SECTION 4. 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 5. Conflicts. In the event of a conflict or conflicts between this Ordinance and any other ordinance or provision of law, this Ordinance controls to the extent of the conflict, as allowable under the law.

SECTION 6. Effective Date. This Ordinance shall become effective immediately upon adoption by the City Commission of the City of Winter Garden, Florida (the "Effective Date"), and shall apply to all applications for permits received on or after the Effective Date.

FIRST READING HELD ON _____, 2026

SECOND READING HELD ON _____, 2026

ADOPTED this ____ day of _____, 2026, by the City Commission of the City of Winter Garden, Florida.

CITY COMMISSION
CITY OF WINTER GARDEN

John Rees, Mayor

ATTEST:

Ronisha Martin, City Clerk



Business Impact Estimate

This form should be included in agenda packet for the item under which the proposed ordinance is to be considered, and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: **Ordinance 26-25** – Amending City Code Section 114-38 governing artificial turf requirements.

This Business Impact Estimate is provided in accordance with Section 166.041(4), *Florida Statutes*. If one or more of the boxes are checked below, the checked exception(s) to the Business Impact Estimate requirement apply to the above-referenced proposed ordinance, although, the City is implementing the procedure otherwise required by law to ensure that no inadvertent procedural issue could impact the enactment of the proposed ordinance.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, *Florida Statutes*, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;
 - c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or
 - d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that, an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

Ordinance 26-25 amends Section 114-38 of the City Code to establish new standards for the installation, maintenance, and regulation of artificial turf within the City of Winter Garden. The ordinance is intended to clarify existing regulations and ensure compliance with Section 125.572, Florida Statutes. It creates permitting requirements for artificial turf installations and establishes standards related to appearance, material composition, permeability, stormwater management, maintenance, and location restrictions. The ordinance also prohibits artificial turf in certain areas, including front yards, public rights-of-way, drainage features, and areas that could negatively impact trees, water bodies, or stormwater infrastructure. Additionally, the ordinance requires property owners to maintain artificial turf in good condition and establishes environmental standards regarding PFAS content, infill materials, and disposal methods.

The public purpose of this ordinance is to promote and protect the public health, safety, and welfare by reducing potential environmental impacts associated with artificial turf installations, protecting water quality and stormwater systems, preserving trees and natural resources, preventing drainage and flooding issues on adjacent properties, and ensuring that artificial turf is installed and maintained in a safe and aesthetically appropriate manner. By establishing clear installation and maintenance standards, the ordinance seeks to minimize adverse impacts on the community while providing property owners with guidance for the responsible use of artificial turf.

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the City:

There should be no direct negative economic impact on the proposed ordinance on private, for-profit businesses in the City.

3. Estimate of direct compliance costs that businesses may reasonably incur:

No direct compliance costs should be incurred by businesses as a result of adopting this ordinance.

4. Any new charge or fee imposed by the proposed ordinance:

No new charges or fees will be imposed by this ordinance. A contractor or turf company may need to provide the City with additional documents to review to ensure compliance with the new regulations such as material and installation information, but no new direct charges or fees will be imposed by this ordinance.

5. Estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs:

The estimated regulatory costs to the City will be minimal and will be largely due to additional Staff review time needed to ensure compliance with the new regulations.

6. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

The proposed ordinance will only have an impact on artificial turf related businesses insofar as they will be required to submit all the information required to ensure compliance with the new regulations.

7. Additional information (if any, but may wish to include the methodology used to derive information for #1 and #2, above. For example: City staff solicited comments from businesses in the City as to the potential impact of the proposed ordinance by contacting the chamber of commerce, social media posting, direct mail or direct email, posting on City website, public workshop, etc. You may also wish to include efforts made to reduce the potential fiscal impact on businesses based on feedback from businesses. You may also wish to state here that the proposed ordinance is a generally applicable ordinance that applies to all persons similarly situated (individuals as well as businesses) and, therefore, the proposed ordinance does not impose costs only upon businesses.):

N/A

THE CITY OF WINTER GARDEN
CITY COMMISSION AGENDA ITEM

From: Kelly Carson, Planning Director

Via: City Manager Jon C. Williams

Date: September 9, 2026 **Meeting Date:** September 15, 2026

Subject: 882 Magnolia St; 1211, 1221, 1233, and 1281 Beulah Rd; a segment of vacated Palm Ave right-of-way; and 921 Palm Ave (2.11 +/- Acres)

Ordinance 26-27, Ordinance 26-28, and Ordinance 26-29

PARCEL ID# – 25-22-27-9384-09-010; 25-22-27-9384-09-030; 25-22-27-9384-09-040; 25-22-27-9384-09-050; 25-22-27-9384-09-070; 25-22-27-9384-10-010

Issue: The applicant is requesting approval to annex, amend the future land use map, and rezone the subject properties located at 882 Magnolia St; 1211, 1221, 1233, and 1281 Beulah Rd; a segment of vacated Palm Ave right-of-way; and 921 Palm Ave to a Planned Commercial Development (PCD).

Discussion:

The applicant is requesting to annex and rezone the entire subject property to Planned Commercial Development (PCD) to permit the development of the 2.11 ± site with three new single-story multi-tenant commercial buildings with approximately 17,997 square feet of combined retail and office space.

The project would include associated site improvements such as sidewalks, buffer wall, landscaping, and stormwater ponds. The proposed Annexation, FLU amendment, and PCD rezoning is consistent with the City's Comprehensive Plan and the City of Winter Garden's Code of Ordinances (See Staff Report).

Recommended Action:

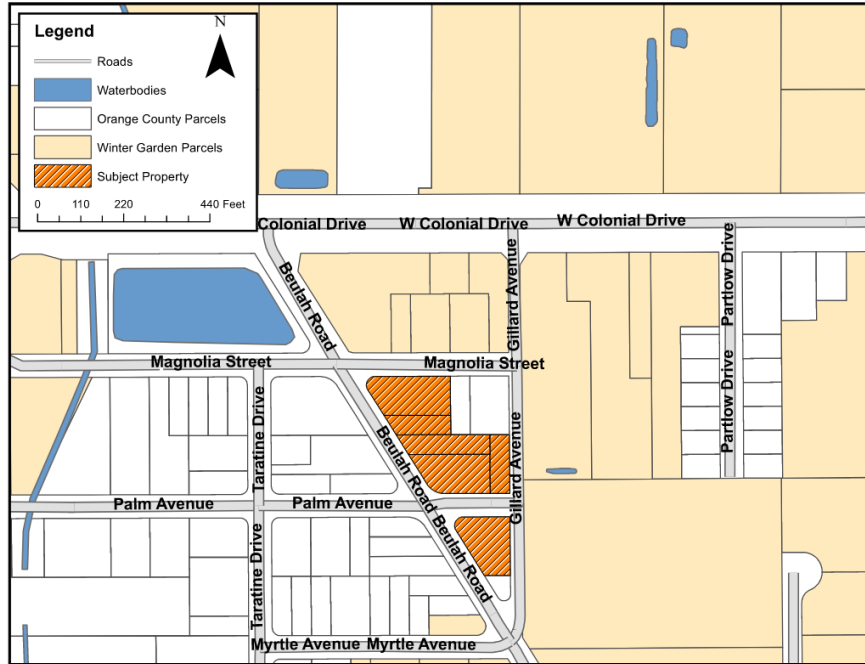
Staff recommends approval of Ordinance 26-27, Ordinance 26-28, and Ordinance 26-29, with the second reading and adoption anticipated to be on September 29, 2026.

Attachment(s)/References:

Location Map
Ordinance 26-27
Ordinance 26-28
Ordinance 26-29
Staff Report
Business Impact Estimate

LOCATION MAP

882 Magnolia St; 1211, 1221, 1233, and 1281 Beulah Rd; and 921 Palm Ave



ORDINANCE 26-27

AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA PROVIDING FOR THE ANNEXATION OF CERTAIN ADDITIONAL LANDS GENERALLY DESCRIBED AS APPROXIMATELY 1.30 ± ACRES LOCATED AT 1221, 1233, AND 1281 BEULAH ROAD, ON THE NORTHEAST CORNER OF BEULAH ROAD AND GILLARD AVENUE, INTO THE CITY OF WINTER GARDEN, FLORIDA; REDEFINING THE CITY BOUNDARIES TO GIVE THE CITY JURISDICTION OVER SAID PROPERTY; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the owner of the land, generally described as approximately 1.30 ± acres located at 1221, 1233, and 1281 Beulah Road; on the northeast corner of Beulah Road and Gillard Avenue, and legally described in Section 2 of this Ordinance, which land is reasonably compact and contiguous to the corporate limits of the City of Winter Garden, Florida ("City"), has, pursuant to the prerequisites and standards set forth in § 171.044, Fla. Stat., petitioned the City Commission for voluntary annexation;

WHEREAS, the petition for voluntary annexation referenced herein bears the signatures of all owners of the property or properties described in Section II of this Ordinance (*i.e.*, the property or properties to be annexed); and

WHEREAS, the City has determined that the property described in Section II of this Ordinance is located in an unincorporated area of the County and that annexation of such property will not result in the creation of an enclave.

BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION I: *Annexation.* That the City Commission through its Planning and Zoning Board has conducted an investigation to determine whether the described property meets the prerequisites and standards set forth in Chapter 171, Fla. Stat. and has held a public hearing and said petition and made certain findings.

SECTION II: *Description of Area Annexed.* That, after said public hearing and having found such petition meets said prerequisites and standards, the property legally defined in ATTACHMENT "A" and graphically shown in ATTACHMENT "B" shall be annexed into the City of Winter Garden, Florida.

SECTION III: *Effect of Annexation.* That the City of Winter Garden, Florida, shall have all of the power, authority, and jurisdiction over and within the land as described in Section 2 hereof, and the inhabitants thereof, and property therein, as it does and have over its present corporate limits and laws, ordinances, and resolutions of said City shall apply and shall have equal force and effect as if all territory had been part of said City at

the time of the passage of such laws, ordinances, and resolutions.

SECTION IV: *Apportionment of Debts and Taxes.* Pursuant to § 171.061, Fla. Stat., the area annexed to the City shall be subject to all taxes and debts of the City upon the effective date of annexation. However, the annexed area shall not be subject to municipal ad valorem taxation for the current year if the effective date of the annexation falls after the City levies such tax.

SECTION V: *Instructions to Clerk.* Within seven (7) days following the adoption of this Ordinance, the City Clerk or his/her designee is directed to file a copy of this ordinance, including ATTACHMENT "A" hereto, with the clerk of the circuit court and the chief administrative officer of Orange County as required by § 171.044(3), Fla. Stat.

SECTION VI: *Severability.* Should any portion of this Ordinance be held invalid, then such portions as are not declared invalid shall remain in full force and effect.

SECTION VII: *Effective Date.* This Ordinance shall become effective upon adoption at its second reading.

FIRST READING AND PUBLIC HEARING: _____, 2026.

SECOND READING AND PUBLIC HEARING: _____, 2026.

ADOPTED this _____ day of _____, 2026, by the City Commission of the City of Winter Garden, Florida.

APPROVED:

JOHN REES, Mayor/Commissioner

ATTEST:

RONISHA MARTIN, City Clerk

ATTACHMENT "A"

LEGAL DESCRIPTION

Parcel ID # **25-22-27-9384-09-040; 25-22-27-9384-09-050; 25-22-27-9384-10-010**

Legal Description:

LOTS 4, 5, AND 6, BLOCK I, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN BOOK L, PAGE 117, AND THAT PART OF VACATED PALM AVENUE, PER INSTRUMENT DOC# 20250733296, AS RECORDED IN THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA ALL LYING IN SECTION 25, TOWNSHIP 22 EAST, RANGE 27 SOUTH, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF LOT 1, BLOCK J, SAID WINTER GARDEN MANOR; THENCE RUN N89°50'03"W ALONG THE NORTH LINE OF SAID LOT 1, 120.05 FEET TO A CURVE CONCAVE TO THE SOUTHEAST; THENCE RUN SOUTHWESTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 122°01'25", A RADIUS OF 22.30 FEET, AN ARC LENGTH OF 47.49 FEET, A CHORD BEARING OF S29°09'15"W AND A CHORD DISTANCE OF 39.01 FEET TO THE CUSP OF THE CURVE, BEING ON THE EASTERLY RIGHT OF WAY LINE OF BEULAH ROAD; THENCE RUN N31°56'44"W, 140.91 FEET TO THE CUSP OF A CURVE CONCAVE TO THE NORTHEAST; THENCE RUN SOUTHEASTERLY ALONG SAID CURVE, BEING ON THE SOUTH LINE OF LOT 6, BLOCK I, SAID WINTER GARDEN MANOR, HAVING A CENTRAL ANGLE OF 57°58'35", A RADIUS OF 53.70 FEET, AN ARC LENGTH OF 54.34 FEET, A CHORD BEARING OF S60°50'45"E AND A CHORD DISTANCE OF 52.05 FEET; THENCE CONTINUING ALONG SAID SOUTH LINE OF LOT 6 AND THE SOUTH LINE OF LOT 7, SAID BLOCK I, RUN S89°50'03"E, 167.98 FEET TO THE SOUTHEAST CORNER OF SAID LOT 7, BLOCK I, ALSO BEING ON THE WEST RIGHT OF WAY LINE OF GILLARD AVENUE; THENCE RUN S00°10'16"E ALONG SAID WEST RIGHT OF WAY LINE, 60.00 FEET TO THE POINT OF BEGINNING.

AND

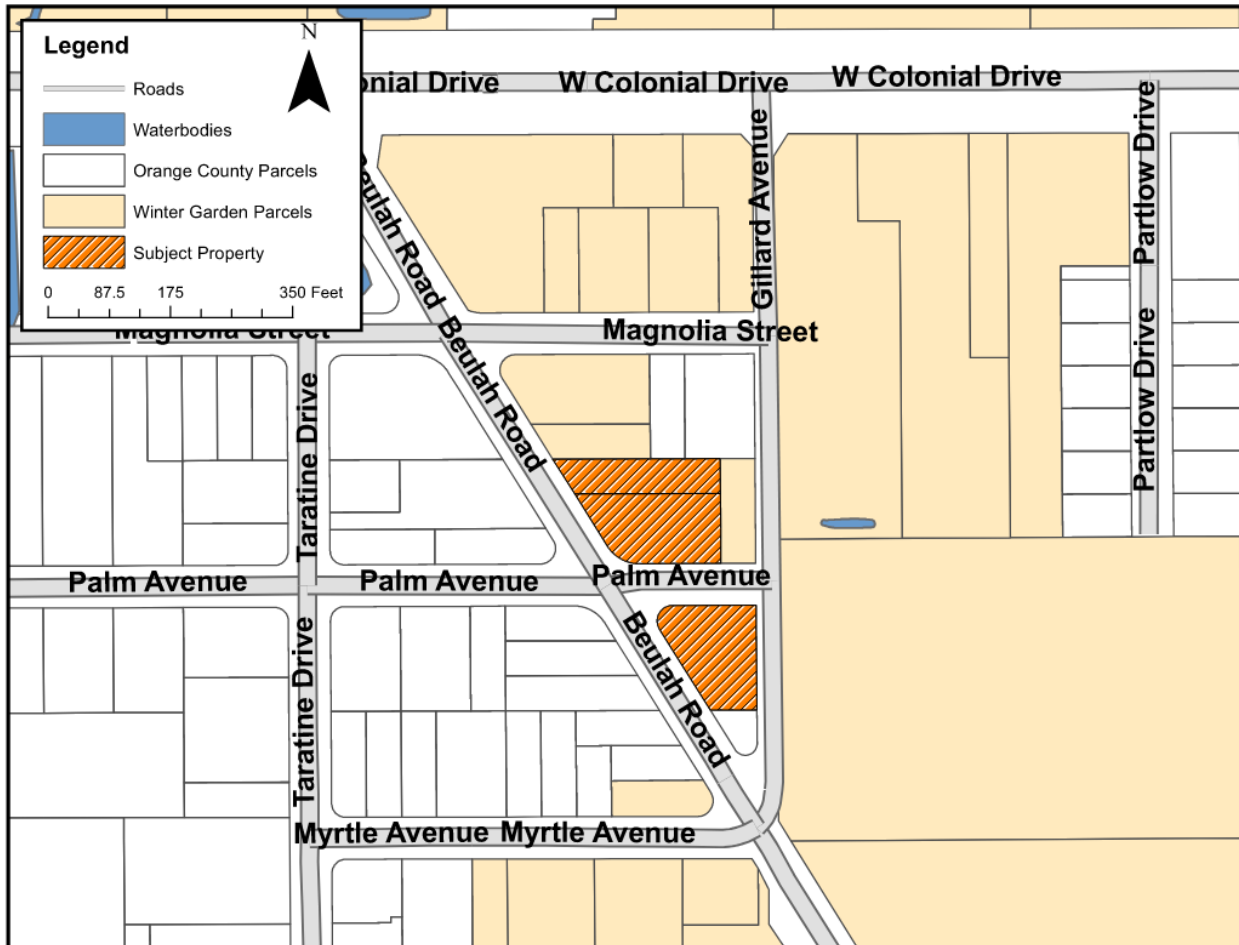
LOTS 1 AND 2, BLOCK J, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN BOOK L, PAGE 117, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

CONTAINING 1.30 ACRES MORE OR LESS.

ATTACHMENT "B"

LOCATION MAP

1221, 1233, and 1281 Beulah Road



ORDINANCE 26-28

AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA AMENDING THE FUTURE LAND USE MAP OF THE WINTER GARDEN COMPREHENSIVE PLAN BY CHANGING THE LAND USE DESIGNATION OF REAL PROPERTY GENERALLY DESCRIBED AS APPROXIMATELY 1.47 ± ACRES LOCATED AT 1221, 1233, AND 1281 BEULAH ROAD, AND 921 PALM AVENUE, ON THE NORTHEAST CORNER OF BEULAH ROAD AND GILLARD AVENUE, FROM ORANGE COUNTY LOW DENSITY RESIDENTIAL AND CITY LOW DENSITY RESIDENTIAL TO CITY COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on the 13th of June, 1991, the City Commission of the City of Winter Garden adopted Ordinance 91-16 which adopted a new Comprehensive Plan for the City of Winter Garden, and on the 24th of June, 2010, the City Commission of the City of Winter Garden adopted Ordinance 10-19 readopting and amending the Comprehensive Plan for the City of Winter Garden;

WHEREAS, the owner of that certain real property generally described as approximately 1.47 ± acres located at 1221, 1233, and 1281 Beulah Road and 921 Palm Avenue; on the northeast corner of Beulah Road and Gillard Avenue, and legally described in ATTACHMENT "A" (the "Property") has petitioned the City to amend the Winter Garden Comprehensive Plan to change the Future Land Use classification from Orange County Low Density Residential and City Low Density Residential to City Commercial; and

WHEREAS, the City of Winter Garden's Local Planning Agency and City Commission have conducted the prerequisite advertised public hearings pursuant to Chapter 163, Florida Statutes, regarding the adoption of this ordinance; now, therefore,

BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION I. *FLUM Amendment.* The City of Winter Garden hereby amends the Future Land Use Map of the City of Winter Garden Comprehensive Plan by designating the aforesaid Property to City Commercial as set forth in ATTACHMENT "B".

SECTION II. *Effective Date.* Provided that the Property described herein is annexed into the City of Winter Garden pursuant to Ordinance 26-27, this Ordinance shall become effective 31 days after adoption, unless the Ordinance is timely challenged pursuant to § 163.3187(5), Fla. Stat., in which case, the Ordinance shall not be effective until the state

land planning agency or the Administrative Commission, respectively, issues a final order determining that the adopted Ordinance is in compliance.

SECTION III. Severability. Should any portion of this Ordinance be held invalid, then such portions as are not declared invalid shall remain in full force and effect.

FIRST READING AND PUBLIC HEARING: _____, 2026.

SECOND READING AND PUBLIC HEARING: _____, 2026.

ADOPTED this _____ day of _____, 2026, by the City Commission of the City of Winter Garden, Florida.

APPROVED:

JOHN REES, Mayor/Commissioner

ATTEST:

RONISHA MARTIN, City Clerk

ATTACHMENT "A"

LEGAL DESCRIPTION

Parcel ID # **25-22-27-9384-09-040; 25-22-27-9384-09-050; 25-22-27-9384-09-070;
25-22-27-9384-10-010**

LOTS 4, 5, 6, AND 7, BLOCK I, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN BOOK L, PAGE 117, AND THAT PART OF VACATED PALM AVENUE, PER INSTRUMENT DOC# 20250733296, AS RECORDED IN THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA ALL LYING IN SECTION 25, TOWNSHIP 22 EAST, RANGE 27 SOUTH, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF LOT 1, BLOCK J, SAID WINTER GARDEN MANOR; THENCE RUN N89°50'03"W ALONG THE NORTH LINE OF SAID LOT 1, 120.05 FEET TO A CURVE CONCAVE TO THE SOUTHEAST; THENCE RUN SOUTHWESTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 122°01'25", A RADIUS OF 22.30 FEET, AN ARC LENGTH OF 47.49 FEET, A CHORD BEARING OF S29°09'15"W AND A CHORD DISTANCE OF 39.01 FEET TO THE CUSP OF THE CURVE, BEING ON THE EASTERLY RIGHT OF WAY LINE OF BEULAH ROAD; THENCE RUN N31°56'44"W, 140.91 FEET TO THE CUSP OF A CURVE CONCAVE TO THE NORTHEAST; THENCE RUN SOUTHEASTERLY ALONG SAID CURVE, BEING ON THE SOUTH LINE OF LOT 6, BLOCK I, SAID WINTER GARDEN MANOR, HAVING A CENTRAL ANGLE OF 57°58'35", A RADIUS OF 53.70 FEET, AN ARC LENGTH OF 54.34 FEET, A CHORD BEARING OF S60°50'45"E AND A CHORD DISTANCE OF 52.05 FEET; THENCE CONTINUING ALONG SAID SOUTH LINE OF LOT 6 AND THE SOUTH LINE OF LOT 7, SAID BLOCK I, RUN S89°50'03"E, 167.98 FEET TO THE SOUTHEAST CORNER OF SAID LOT 7, BLOCK I, ALSO BEING ON THE WEST RIGHT OF WAY LINE OF GILLARD AVENUE; THENCE RUN S00°10'16"E ALONG SAID WEST RIGHT OF WAY LINE, 60.00 FEET TO THE POINT OF BEGINNING.

AND

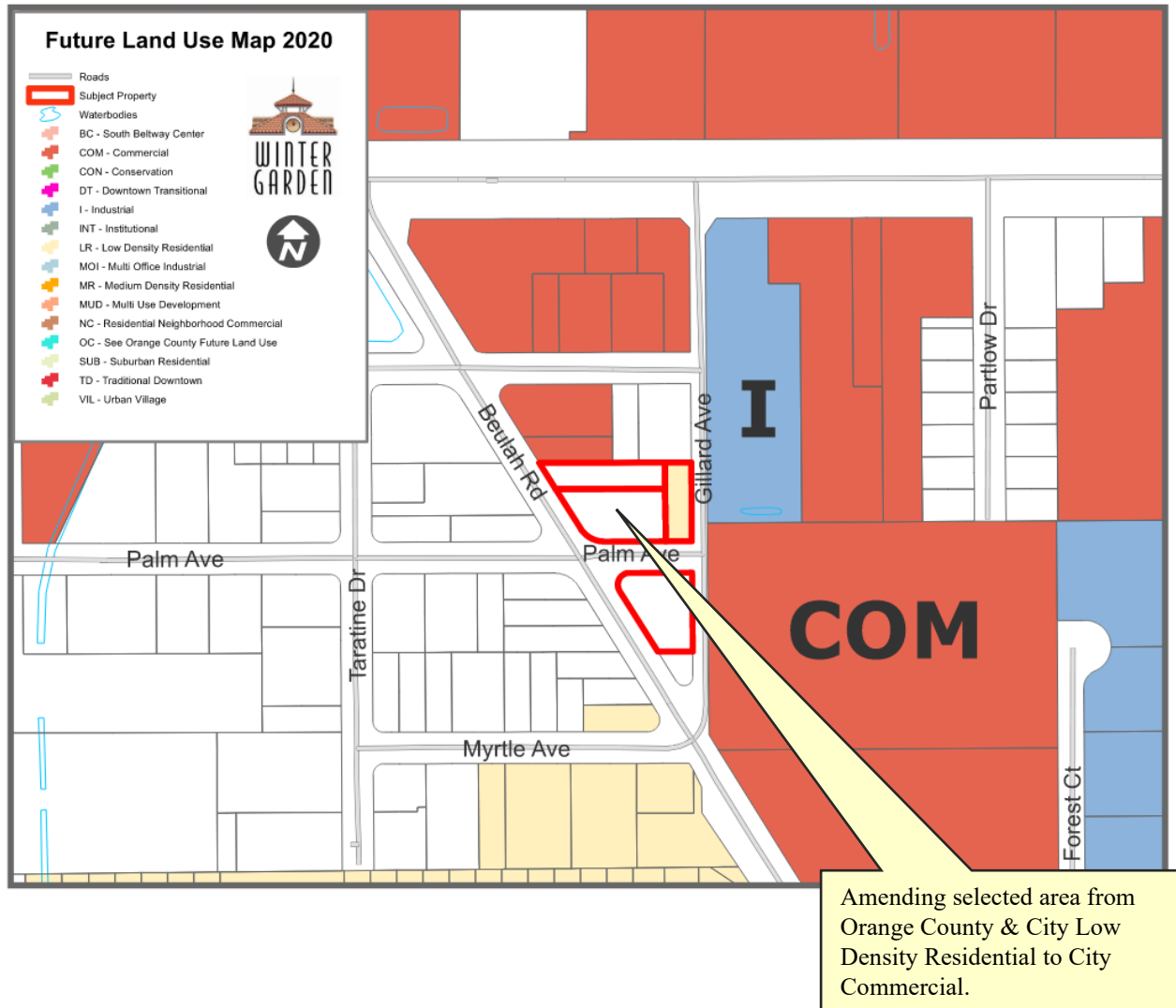
LOTS 1 AND 2, BLOCK J, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN BOOK L, PAGE 117, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

CONTAINING 1.47 ACRES MORE OR LESS.

ATTACHMENT "B"

FUTURE LAND USE MAP

1221, 1233, and 1281 Beulah Road and 921 Palm Avenue



ORDINANCE 26-29

AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA, REZONING CERTAIN REAL PROPERTY GENERALLY DESCRIBED AS APPROXIMATELY 2.11 +/- ACRES OF LAND GENERALLY LOCATED AT 882 MAGNOLIA STREET; 1211, 1221, 1233, AND 1281 BEULAH ROAD; AND 921 PALM AVENUE, ON THE NORTHEAST CORNER OF BEULAH ROAD AND GILLARD AVENUE; FROM CITY C-2 (ARTERIAL COMMERCIAL DISTRICT), CITY R-1 (SINGLE-FAMILY RESIDENTIAL DISTRICT), AND ORANGE COUNTY R-1 (SINGLE-FAMILY DWELLING DISTRICT), TO PCD (PLANNED COMMERCIAL DEVELOPMENT) AS SET FORTH IN THIS ORDINANCE; PROVIDING FOR CERTAIN PCD REQUIREMENTS AND DESCRIBING THE DEVELOPMENT AS THE MAGNOLIA COMMERCIAL DEVELOPMENT PCD; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the owner(s) of that certain real property generally described as approximately 2.11 ± acres located at 882 Magnolia Street; 1211, 1221, 1233 and 1281 Beulah Road; and 921 Palm Avenue generally located on the northeast corner of Beulah Road and Gillard Avenue in Winter Garden, Florida, being more particularly described in Exhibit “A” attached hereto and incorporated herein by this reference (the “Property”), desire to rezone their property from City C-2 (Arterial Commercial District), City R-1 (Single-Family Residential District), and Orange County R-1 (Single-Family District), to PCD (Planned Commercial Development); and

WHEREAS, the Planning and Zoning Board has considered this Ordinance and made a recommendation to the City Commission concerning its adoption; and

WHEREAS, after public notice and due consideration of public comment, the City Commission of the City of Winter Garden hereby finds and declares the adoption of this Ordinance and the proposed development of the Property is consistent with the City of Winter Garden Comprehensive Plan, and the land development regulations set forth in the City of Winter Garden Code of Ordinances; and

WHEREAS, based on competent substantial evidence in the record, the requested rezoning set forth in this Ordinance meets all applicable criteria specified in the City of Winter Garden Comprehensive Plan and the Code of Ordinances; Now therefore;

BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION 1: *Rezoning.* The above “Whereas” clauses constitute findings by the City Commission. After due notice and public hearing, the zoning classification of real property legally described on Exhibit “A,” is hereby rezoned from City C-2 (Arterial Commercial District), City R-1 (Single-Family Residential District), and County R-1 (Single-Family Dwelling District) to

PCD (Planned Commercial Development) in the City of Winter Garden, Florida subject to the following conditions provisions and restrictions:

- a) Applicability/Conflict. All development of or within the Property shall comply with and is subject to the requirements set forth in this Ordinance. Unless specifically identified in this Ordinance, all development on the Property identified in Exhibit "A" must comply with the general development standards of the C-2 (Arterial Commercial District) Zoning district and comply with the standards outlined in Chapter 118 Article IX and X regarding the West State Road 50 Overlay Commercial Development Standards. Notwithstanding anything to the contrary herein, all development of or within the Property shall comply with and is subject to all requirements in the City Code, and ordinances, resolutions, and policies of the City. To the extent of any express conflicts between the express provisions of this Ordinance pertaining to permitted uses, special exception uses, prohibited uses, architectural design criteria, and other development criteria and the City Code and ordinances, resolutions, and policies of the City, the requirements set forth herein shall control to the extent of the conflict.
- b) Intent. This Ordinance is intended to provide flexibility in the development of the Property in order to provide for proper growth and to guide development and construction in an integrated approach in order to promote a high quality commercial development that provides an aesthetically pleasing and pedestrian oriented design. Due to constraints in traffic at the proposed location, permitted and special exception uses will be established to maintain a safe, well-developed project that enhances and supports the City and its citizens without causing distress on the adjacent residents, local businesses, and roads.
- c) Development Plans. The Property shall be developed in substantial conformance with the Magnolia Commercial Development PCD Preliminary Development Plans attached hereto as Exhibit "B". Should any conflict exist between this Ordinance and the Magnolia Commercial Development PCD Preliminary Development Plans attached hereto as Exhibit "B", then the standards and conditions established by this Ordinance shall control to the extent of the conflict.
- d) Design Criteria / Architectural Standards.
 - i. All buildings and site elements within the Property shall adhere to the Magnolia Commercial Development PCD Design Standards, attached hereto as Exhibit "C".
 - ii. The maximum building height shall not exceed 40 feet.
 - iii. Setbacks and Required Yards-
 - a. Front (Beulah Road): 10' min.
 - b. Side Corner: 10' min.
 - c. Rear: 20' min.
- e) Signs. All signs shall follow Chapter 102 – Signs., except for the following:
 - i. Monument signs are limited to 12 feet in height.
 - ii. Monument signs are not permitted on Magnolia Street and Gillard Ave.
- f) Permitted Uses. The following uses and structures are permitted on the Property:
 - i. Neighborhood-Oriented Retail.

- ii. Professional Offices.
 - iii. Personal Services.
 - iv. Public Facilities.
 - v. Customary accessory uses clearly incidental and subordinate to one of the principle uses.
- g) Special Exception Uses. The following uses require a Special Exception Permit on the Property.
- i. Other commercial uses which the Planning and Zoning Board determines are of the type and intensity of activity similar to and compatible with the permitted uses.
- h) Prohibited Uses. All uses not expressly permitted or authorized by Special Exception Permit are prohibited. Without limiting the foregoing, the following uses and structures are expressly prohibited:
- i. Any use prohibited in the C-2 Zoning Districts not specifically outlined under the Permitted or Special Exception Uses.
 - ii. Industrial Activities.
 - iii. Daycares.
 - iv. Mini / Self Storage Facilities.
 - v. Hotels / Motels.
 - vi. Churches and other Houses of Worship.
 - vii. Crematories/Funeral Homes.
 - viii. Automobile, motorcycle, recreational vehicle or boat sales; rental, storage, painting, service or repair; sales of related products; or any combination thereof.
 - ix. Gas stations.
 - x. Laboratories and clinics.
 - xi. Outdoor Displays, Sales and/or Storage.
 - xii. Billboard.
 - xiii. Adult entertainment.
 - xiv. Overnight boarding of animals.
 - xv. Tobacco, E-cigarettes, and Vape sales.
 - xvi. Adult or pornographic book, magazine, video and novelty stores or sales.
 - xvii. Pawn shop.
 - xviii. Tattoo or body art establishments.
 - xix. Drive-thru facilities.

SECTION 2: Staff Conditions

1. The landscape plan exhibited in Exhibit 'B' is conceptual. Additional comments may be generated on the proposed landscaping plans at time of Site Plan Approval. The plans must adhere to requirements of Chapter 118, Article X, Division 3. – Landscape Design Standards. Irrigation plans are required with Site Plan Approval application. Irrigation system shall utilize reclaimed water and include a building-mounted weather station.

2. If any trees are proposed and approved to be removed, please provide tree removal & mitigation information for any tree over 12" caliper. All efforts should be made to retain large existing trees on site. Any non-invasive tree over 12" caliper that is removed shall be replaced on a two-to-one basis on site per Code.
3. Refer to Section 118-68 of the City Code for site plan requirements.
4. General Requirements:
 - a. All gravity sanitary pipe and fittings shall be SDR 26.
 - b. All compaction shall be 98% of the modified proctor maximum density (AASHTO T-180).
 - c. As-built record drawings shall comply with City of Winter Garden requirements available on-line (note on plan).
 - d. All Storm ($\geq 12"$) and Sanitary lines ($\geq 6"$) shall be inspected by CCTV prior to completion.
 - e. Use City Standard Detail sheets for utilities and public works in future submittals (see City website).
 - f. If Thermoplastic pipe is used it shall meet all City material and installation requirements as specified in the City's Standards & Specifications including Class I bedding, HP polypropylene pipe (**not HDPE; N-12**), laser profiling, installation per ASTM D2321, etc. (see under on-line forms on website).
 - g. All utilities shall be underground pursuant to Code (Sec. 18-33) including electrical power, cable, telephone, etc.
5. Drainage: Provide existing drainage pattern and proposed drainage (i.e. existing and proposed grades, etc.). Off-site drainage shall be accommodated. Provide geotechnical report to support this design – this area has a high water table and poorly drained soils as noted in the narrative.
6. This section of Beulah Road is under Orange County's jurisdiction and will require County approval for any work within the Beulah Road right-of-way.
7. Demolition permit(s) may be required.
8. Utilities: Show existing and proposed utilities that will be required.
9. Permits or exemptions shall be provided from SJRWMD for stormwater; and FDEP for water, wastewater and NPDES NOI.
10. Streetlighting, both internally and on all street frontages is required pursuant to City Code – dark skies lighting is required. A photometric plan shall be provided for review by the Planning Department.
11. Signs, screen and retaining walls will need a separate permit from Building Department.
12. Tree Removal Permit issued by the City of Winter Garden Building Department will be required prior to final plan approval. Coordinate with Building Department.
13. Minimum 5' wide concrete sidewalks shall be constructed along all street frontages pursuant to Code. Any damaged, broken or cracked sections (including existing curbs and pavement) shall be replaced prior to issuance of certificate of occupancy. Internal sidewalks shall connect to the public sidewalks in the right-of-way per ADA.

14. All dumpsters, shall be enclosed and shall provide 12' minimum inside clearance each way (inside of bollards and gate hardware). Approval from Public Services Solid Waste Division is required.
15. The site shall be served by City water, sewer and reuse. All utilities required for the development shall be run to the site at the Developer's expense, including potable water, reclaimed water and sanitary sewer. Final plans shall detail all connections including fire protection, reuse water and domestic water supply. All irrigation on the site shall be designed to be supplied by reclaimed water when available and shall be served by a jumper to potable water until that time. It should also be noted that buildings over 6,000 s.f will require fire sprinklers subject to review and approval by the Building and Fire Departments.
16. 100% of the water/sewer impact fees shall be paid prior to site or building permit issuance or execution of FDEP permit applications by the City. Gravity sanitary laterals, pipes & fittings shall be SDR 26 per City standards. Use City Standard Detail Sheets for utilities and public works. All on-site utilities shall be privately owned and maintained.
17. Landscaping shall not encroach on required sight lines at intersections or driveways. Design Engineer shall provide certification that sight distance requirements are being met. All irrigation on the site shall be designed to be supplied by reclaimed water when available and shall be served by a jumper to potable water until that time.
18. No trees may be planted over or within 5 feet of any utility lines. Only sod or shrubs may be planted over utility lines.
19. Internal sidewalks shall connect to the public sidewalks in the right-of-way per ADA.
20. The Owner is responsible for meeting all provisions of ADA and Florida Accessibility Code.
21. All work shall conform to City of Winter Garden standards and specifications.
22. The City of Winter Garden will inspect private site improvements only to the extent that they connect to City owned/maintained systems (roadways, drainage, utilities, etc.). It is the responsibility of the Owner and Design Engineer to ensure that privately owned and maintained systems are constructed to the intended specifications. The City is not responsible for the operation and maintenance of privately owned systems, to include, but not be limited to, roadways, parking lots, drainage, stormwater ponds or on-site utilities.
23. The Contractor is responsible for the notification, location and protection of all utilities that may exist within the project limits.
24. No fill or runoff will be allowed to discharge onto adjacent properties; existing drainage patterns shall not be altered. The applicant should note that if approval is granted, the City of Winter Garden is not granting rights or easements for drainage from, or onto, property owned by others. Obtaining permission, easements or other approvals that may be required to drain onto private property is the Owner/Developer's responsibility. Should the flow of stormwater runoff from, or onto adjacent properties be unreasonable or cause problems, the City will not be responsible and any corrective measures required will be the responsibility of the Owner. Site construction shall adhere to the City of Winter Garden erosion and sediment control requirements as contained in Chapter 106 - Stormwater. If approval is granted by the City of Winter Garden, it does not waive any permits that may be required by federal, state, regional, county, municipal or other

agencies that may have jurisdiction.

25. After final plan approval, a preconstruction meeting will be required prior to any commencement of construction. The applicant shall provide an erosion control and street lighting plan at the preconstruction meeting and shall pay all engineering review and inspection fees prior to construction. Inspection fees in the amount of **2.25%** of the cost of all site improvements shall be paid prior to issuance of the site or building permit (less what has already been paid).

SECTION 3: General Requirements

- a. **Land Development Approvals and Permits** – This Ordinance does not require the City to issue any permits or approval for development, construction, building permit, or other matter by the City relating to the Property or the project or any portion thereof. These and any other required City development approvals and permits shall be processed and issued by the City in accordance with procedures set forth in the City's Code of Ordinances and subject to this Ordinance.
- b. **Amendments**- Minor amendments to this Ordinance will be achieved by Resolution of the City Commission of the City of Winter Garden. Major amendments to this Ordinance will require approval of the City Commission of the City of Winter Garden by Ordinance.
- c. **Expiration/Extension** – Expiration of this PCD shall be governed in accordance with Section 118-830, City of Winter Garden Code of Ordinances. Time extensions may be granted in accordance with Section 118-829, City of Winter Garden Code of Ordinances.

SECTION 4: Zoning Map. The City Planner is hereby authorized and directed to amend the Official Winter Garden Zoning Map in accordance with the provisions of this ordinance.

SECTION 5: Non-Severability. Should any portion of this Ordinance be held invalid, then the entire Ordinance shall be null and void.

SECTION 6: Effective Date. This Ordinance shall become effective simultaneously upon the effective date of Ordinance 26-28 which is an amendment to the Future Land Use Map of the City of Winter Garden Comprehensive Plan that allows the property described herein to be zoned as provided in this Ordinance.

FIRST READING AND PUBLIC HEARING: _____, 2026.

SECOND READING AND PUBLIC HEARING: _____, 2026.

ADOPTED this _____ day of _____, 2026, by the City Commission of the City of Winter Garden, Florida.

APPROVED:

JOHN REES, Mayor/Commissioner

ATTEST:

RONISHA MARTIN, City Clerk

Exhibit "A"

LEGAL DESCRIPTION

PARCEL ID's#: 25-22-27-9384-09-010; 25-22-27-9384-09-030; 25-22-27-9384-09-040;
25-22-27-9384-09-050; 25-22-27-9384-09-070; 25-22-27-9384-10-010

DESCRIPTION:

LOTS 1, 2, 3, 4, 5, 6, and 7, BLOCK I, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN BOOK L, PAGE 117, AND THAT PART OF VACATED PALM AVENUE, PER INSTRUMENT DOC# 20250733296, AS RECORDED IN THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA ALL LYING IN SECTION 25, TOWNSHIP 22 EAST, RANGE 27 SOUTH, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF LOT 1, BLOCK J, SAID WINTER GARDEN MANOR; THENCE RUN N89°50'03"W ALONG THE NORTH LINE OF SAID LOT 1, 120.05 FEET TO A CURVE CONCAVE TO THE SOUTHEAST; THENCE RUN SOUTHWESTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 122°01'25", A RADIUS OF 22.30 FEET, AN ARC LENGTH OF 47.49 FEET, A CHORD BEARING OF S29°09'15"W AND A CHORD DISTANCE OF 39.01 FEET TO THE CUSP OF THE CURVE, BEING ON THE EASTERLY RIGHT OF WAY LINE OF BEULAH ROAD; THENCE RUN N31°56'44"W, 140.91 FEET TO THE CUSP OF A CURVE CONCAVE TO THE NORTHEAST; THENCE RUN SOUTHEASTERLY ALONG SAID CURVE, BEING ON THE SOUTH LINE OF LOT 6, BLOCK I, SAID WINTER GARDEN MANOR, HAVING A CENTRAL ANGLE OF 57°58'35", A RADIUS OF 53.70 FEET, AN ARC LENGTH OF 54.34 FEET, A CHORD BEARING OF S60°50'45"E AND A CHORD DISTANCE OF 52.05 FEET; THENCE CONTINUING ALONG SAID SOUTH LINE OF LOT 6 AND THE SOUTH LINE OF LOT 7, SAID BLOCK I, RUN S89°50'03"E, 167.98 FEET TO THE SOUTHEAST CORNER OF SAID LOT 7, BLOCK I, ALSO BEING ON THE WEST RIGHT OF WAY LINE OF GILLARD AVENUE; THENCE RUN S00°10'16"E ALONG SAID WEST RIGHT OF WAY LINE, 60.00 FEET TO THE POINT OF BEGINNING.

AND

LOTS 1 AND 2, BLOCK J, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN BOOK L, PAGE 117, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

CONTAINING 2.11 ACRES MORE OR LESS.

Exhibit "B"

COVER PAGE

MAGNOLIA COMMERCIAL DEVELOPMENT PCD PRELIMINARY DEVELOPMENT PLANS

(17 PAGES - ATTACHED)

PLANNED UNIT DEVELOPMENT
for
882 MAGNOLIA

WINTER GARDEN, FLORIDA

DEVELOPER:
882 MAGNOLIA LLC
775 GARDEN COMMERCE PARKWAY, SUITE B
WINTER GARDEN, FL 34787
CONTACT: JACOB WILLIAMS
PHONE: 407-451-0767
EMAIL: JACOB@EXCHANGEPLACE.NET

CIVIL ENGINEER:
DAVE SCHMITT ENGINEERING, INC.
12301 LAKE UNDERHILL ROAD, SUITE 241
ORLANDO, FL 32828
CONTACT: DAVE SCHMITT, P.E
AGENT WITH NOTARIZED AUTHORIZATION
PHONE: 407-207-9088
EMAIL: DSEMAILBOX@DSEORL.COM

GEOTECHNICAL ENGINEER:
UES PROFESSIONAL SOLUTIONS, LLC
3532 MAGGIE BOULEVARD
ORLANDO, FL 32811
CONTACT: LUKE G.SHAFFER, E.I.
PHONE: 407-423-0504

TRAFFIC PLANNING AND DESIGN INC.:
535 VERSAILLES DRIVE
MAITLAND, FLORIDA 32751
CONTACT: ALEXA L. BUNDY
PHONE: 407-423-0504; 407-628-9955

LAND SURVEYOR:
LANDSCAPE DYNAMICS, LLC (LANDSCAPE ARCHITECTS AND PLANNERS)
2236 WINTER WOODS BLVD
WINTER PARK, FL 32792
CONTACT: ROBERT R. BUCHANAN
PHONE 407-677-067

PARCEL IDS:

27-22-25-9384-09-010 / 27-22-25-9384-09-030 / 27-22-25-9384-09-040
27-22-25-9384-09-050 / 27-22-25-9384-09-070 / 27-22-25-9384-09-080
27-22-25-9384-09-100 / 27-22-25-9384-10-010

PROPERTY ADDRESS: 882 MAGNOLIA STREET, WINTER GARDEN, FL 34787

LEGAL DESCRIPTION

WATER / SEWER SERVICE:
THE CITY OF WINTER GARDEN
300 W PLANT STREET
WINTER GARDEN, FL 34787
PHONE: (407) 656-2256

ELECTRIC SERVICE:
DUKE ENERGY
452 EAST CROWN POINT ROAD
WINTER GARDEN, FL 33787
PHONE: (407) 905-3321

TELEPHONE SERVICE:
AT&T-SOUTHEAST
450 N. GOLDENROD ROAD
ORLANDO, FLORIDA 32807
PHONE: (407) 380-0938

CABLE SERVICE:
SPECTRUM
1004 US HIGHWAY 92 W
AUBURNDAL, FL 33823
PHONE: (866) 309-3279

GAS SERVICE:
LAKE APOPKA NATURAL GAS DISTRICT
1320 WINTER GARDEN-VINELAND ROAD
WINTER GARDEN, FL 34778
PHONE: (407) 656-2734



Know what's below.
Call before you dig.

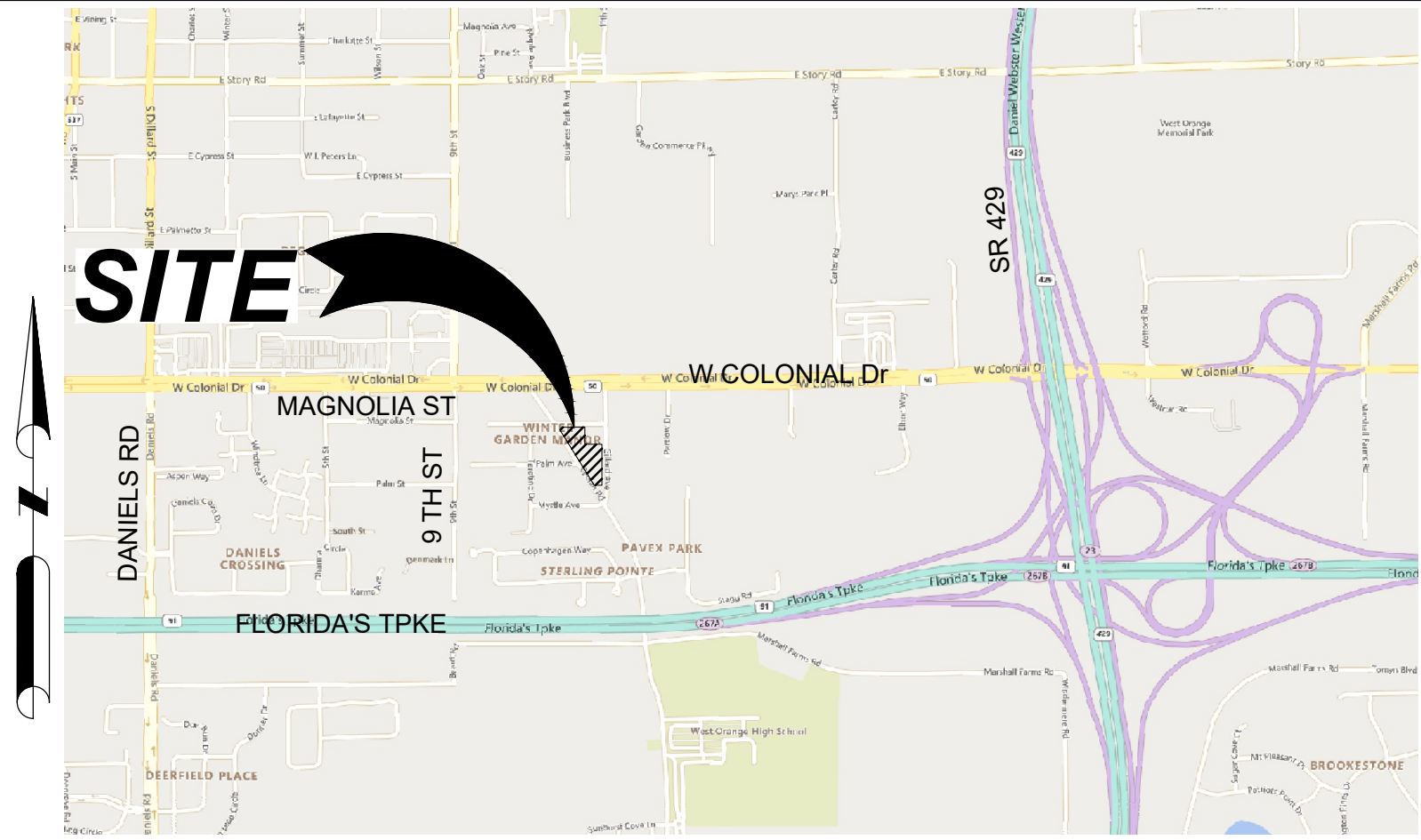
FL. STATUTE 553.851 (1979) REQUIRES
MIN. OF 2 DAYS AND MAX. OF 5 DAYS
NOTICE BEFORE YOU EXCAVATE.

TABLE OF CONTENTS

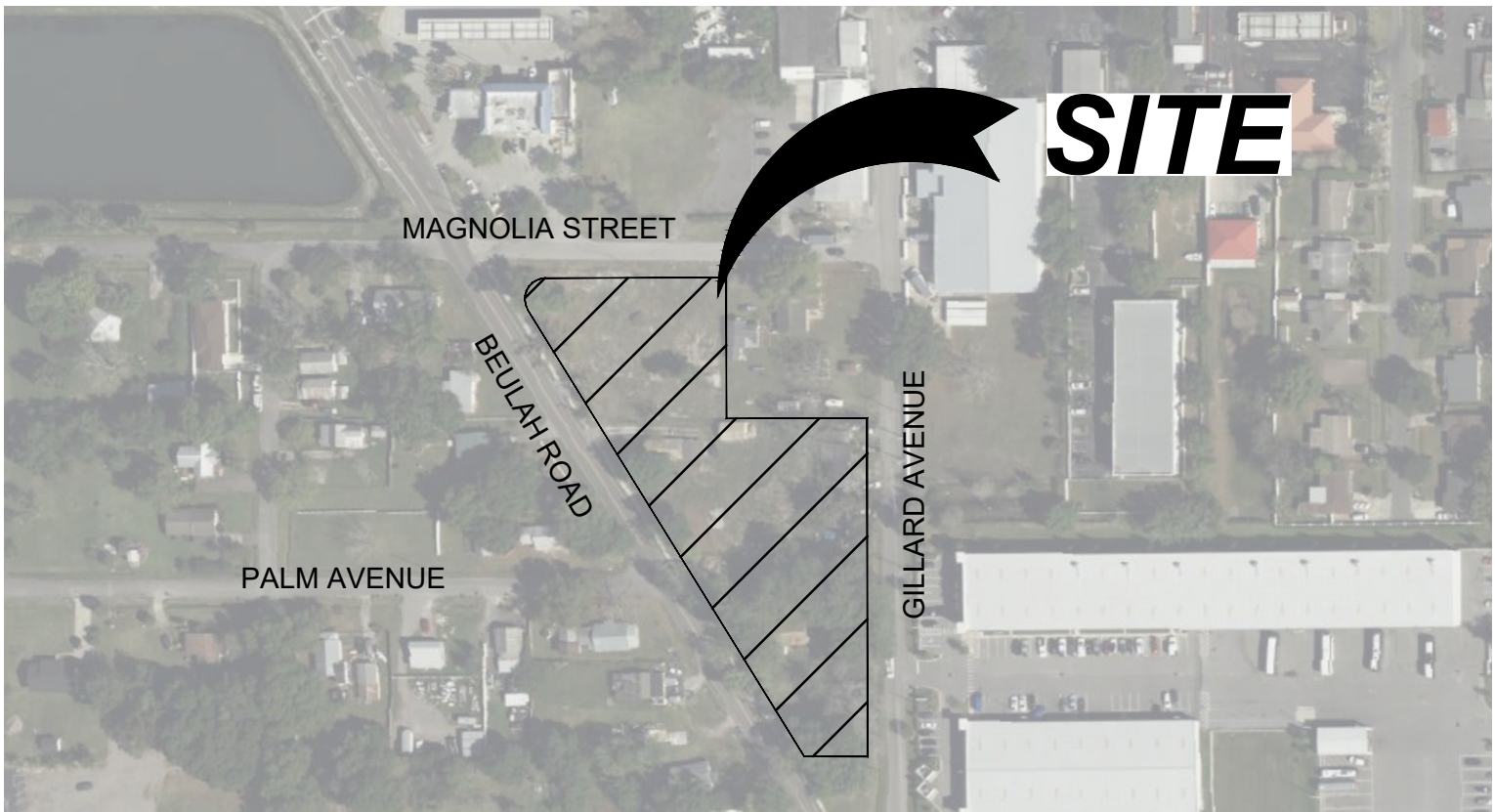
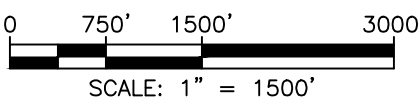
- 1 COVER SHEET
- 2 OVERALL SITE PLAN
- 3 DRAINAGE PLAN
- 4 UTILITY PLAN

PLAN BY OTHERS

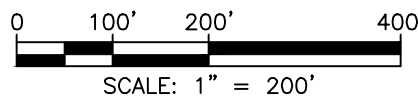
TOPOGRAPHIC SURVEY
LANDSCAPE PLAN
PHOTOMETRIC PLAN
RENDERED ELEVATIONS PLAN



VICINITY MAP



SITE LOCATION



DAVE SCHMITT
ENGINEERING, INC.
12301 LAKE UNDERHILL RD, SUITE 241
ORLANDO, FL 32828
407-207-9088 FAX 407-207-9089
Certification of Authorization #27471

DAVE M. SCHMITT
FLORIDA REG. NUMBER
48274

DATE: MAY 2026

JOB NO.: EPD-1

SHEET: 1 OF 4

PREPARED FOR:
882 MAGNOLIA LLC

REVISIONS					
DATE	BY	DESCRIPTION	DATE	BY	DESCRIPTION
			07-07-2026	JT	REV PER CITY COMMENTS
			05-29-2026	JT	REV PER CITY COMMENTS

THIS IS TO CERTIFY THAT THE ROADWAY CONSTRUCTION PLANS AND SPECIFICATIONS AS
CONTAINED HEREIN WERE DESIGNED TO APPLICABLE STANDARDS AS SET FORTH IN THE
"MANUAL OF UNIFORM MINIMUM STANDARDS FOR DESIGN, CONSTRUCTION AND MAINTENANCE
FOR STREETS AND HIGHWAYS" AS PREPARED BY FLORIDA DEPARTMENT OF TRANSPORTATION

SITE DATA

TOTAL GROSS AREA: 91,975.73 SF (2.11 AC.)
EXISTING ZONING: C-2 / R-1
PROPOSED USE: RETAIL / OFFICE
PROPOSED ZONING: PLANNED COMMERCIAL DEVELOPMENT (PCD)
FUTURE LAND USE: COMMERCIAL

BUILDING DATA

BUILDING FOOTPRINT AREA:
BUILDING #1 6,000 SF
BUILDING #2 6,000 SF
BUILDING #3 6,000 SF
TOTAL 18,000 SF
FLOOR AREA RATIO: 0.20
BUILDING HEIGHT: 35 FT

BUILDING SETBACKS

	REQUIRED MIN	PROPOSED MIN
FRONT - BEULAH ROAD:	10 FT	10 FT
REAR YARD:	10 FT (1)	58 FT
SIDE YARD:	10 FT (1)	43 FT

(1) 20' when next to residential

PARKING SPACES REQUIRED

GENERAL BUSINESS 3 SPACE PER 1,000 SF
3 x 17,797 SF / 1,000 SF
TOTAL REQUIRED 54 PARKING SPACES

PROPOSED

REGULAR PARKING SPACES 83 SPACES
ADA PARKING SPACES 3 SPACES
TOTAL PROPOSED 86 SPACES

IMPERVIOUS AREA

BUILDING FOOTPRINT 17,997 SF
ACCESS & PARKING 32,210 SF
CONCRETE PADS 7,443 SF
TOTAL IMPERVIOUS AREA 57,653 SF (1.32 AC - 62.6%)

STORMWATER

DRY POND-1 0.06 AC
DRY POND-2 0.05 AC
DRY POND-3 0.15 AC
TOTAL 0.26 AC (12.3%)

TYPICAL DUMPSTER WALL SECTION

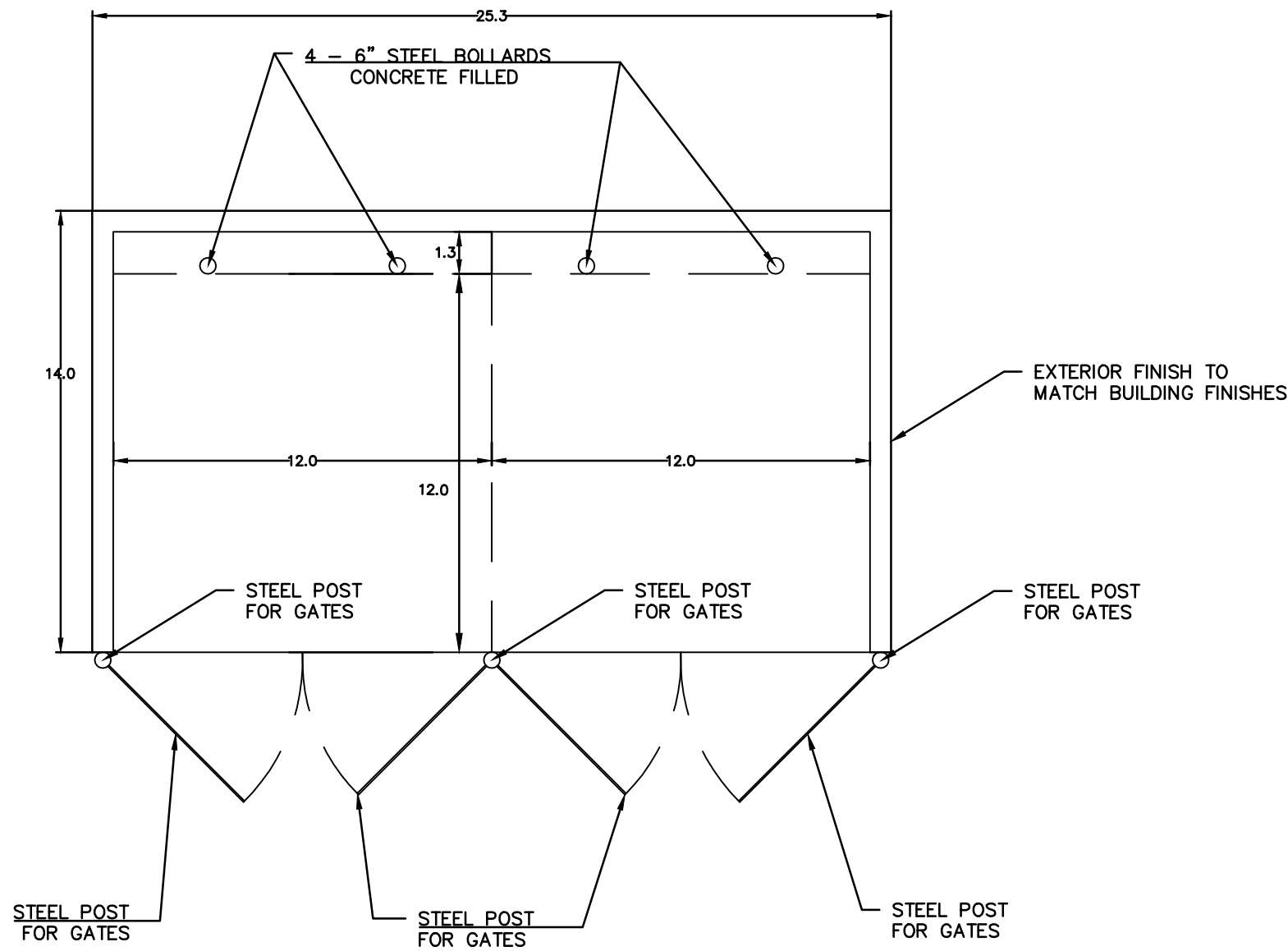
GATE: HEAVY DUTY VINYL GATE WITH THREE RAIL ALUMINUM REINFORCED FRAME
6' HIGH x 6' WIDE WITH 180° SWING GATE INCLUDING SELF CLOSING HINGES.

WALLS: 6 FEET HIGH, DUMPSTER SCREENING ENCLOSURES TO BE CONSTRUCTED OF DECORATIVE SPLIT FACE CONCRETE BLOCK, "NORMAN" BRICK OF STANDARD CONCRETE MASONRY CLAD WITH PAINTED STUCCO OR OTHER MASONRY VENEER. THE WALL SHALL ALSO INCLUDE A CONTINUOUS CAP FEATURE.

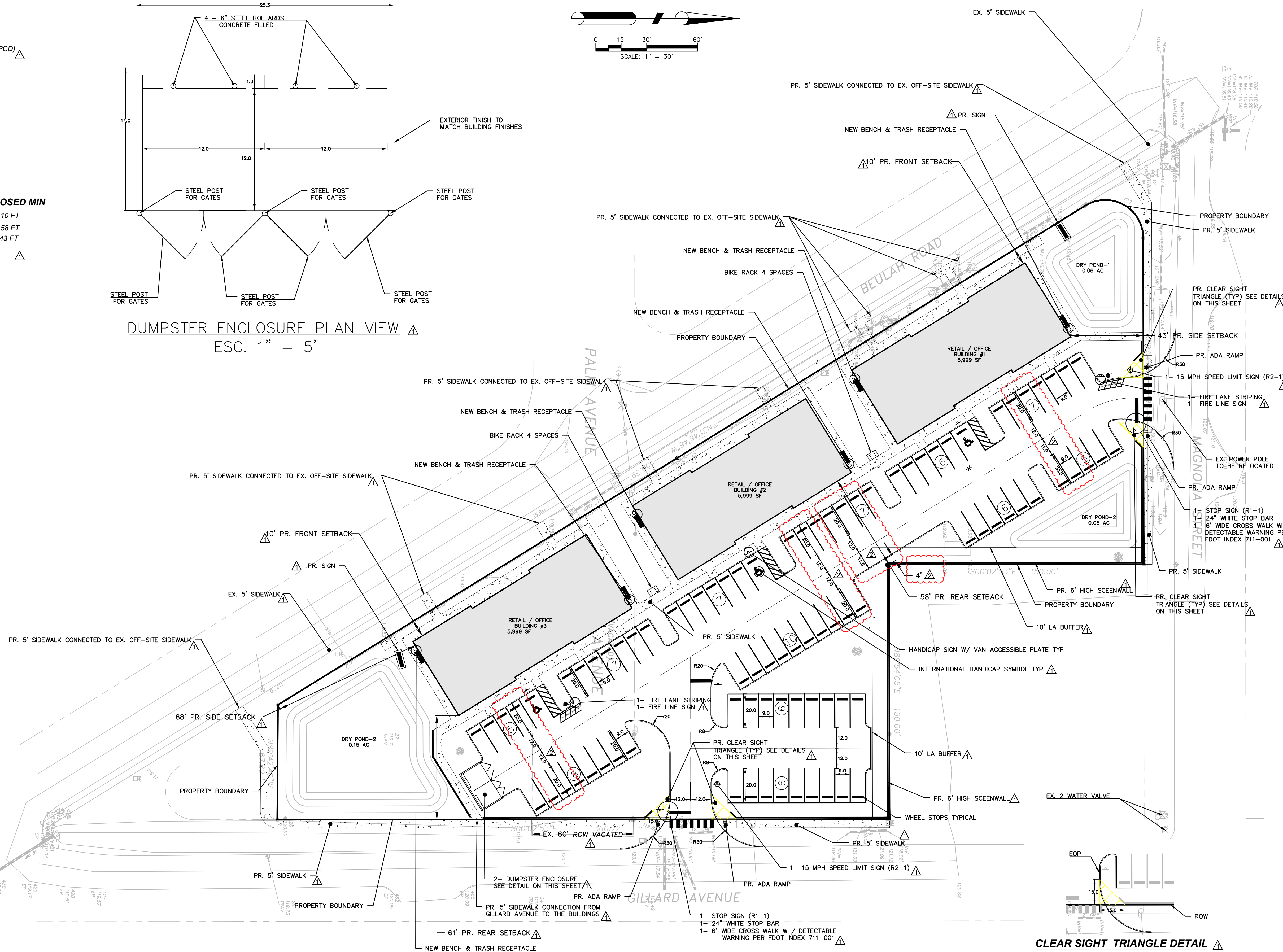
BOLLARDS: TO BE PLACED 12 INCHES FROM WALL AND TO BE YELLOW PAINTED

GENERAL NOTES:

- All gravity sanitary pipe and fittings shall be SDR 26.
- All compaction shall be 98% of the modified proctor maximum density (AASHTO T-180).
- As-built record drawings shall comply with City of Winter Garden requirements available on-line (note on plan).
- All Storm (>12") and Sanitary lines (>6") shall be inspected by CCTV prior to completion.
- Use City Standard Detail sheets for utilities and public works in future submittals (see City website).
- If Thermoplastic pipe is used it shall meet all City material and installation requirements as specified in the City's Standards & Specifications including Class I bedding, HP polypropylene pipe (**not HDPE**; N-12), laser profiling, installation per ASTM D2321, etc. (see under on-line forms on website).
- All utilities shall be underground pursuant to Code (Sec. 18-33) including electrical power, cable, telephone, etc.
- All signage shall adhere to City Code Chapter 102 - Signs.



DUMPSTER ENCLOSURE PLAN VIEW
ESC. 1" = 5'



CLEAR SIGHT TRIANGLE DETAIL



DAVE SCHMITT
ENGINEERING, INC.
12301 LAKE UNDERHILL RD. SUITE 241
ORLANDO, FL 32829
407-207-9088 FAX 407-207-9089
Certification of Authorization #27471

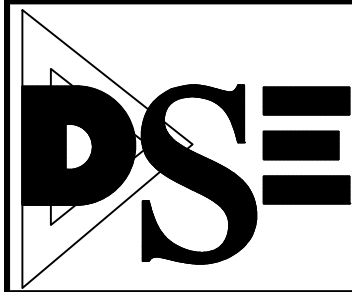
REVISIONS					
DATE	BY	DESCRIPTION	DATE	BY	DESCRIPTION
07-07-2026	JT	REV PER CITY COMMENTS			
05-29-2026	JT	REV PER CITY COMMENTS			

DAVE M. SCHMITT
FLORIDA REG. NUMBER
48274

OVERALL SITE PLAN
882 MAGNOLIA
WINTER GARDEN, FLORIDA

DATE: MAY 2026
PROJECT NO.: EPD-1
DRAWN BY: JT
CHECKED BY: DMS
SCALE: 1" = 30'
SHEET: 2 OF 4

F:\EPD1\CAD\Plan\set(PUD)\3 DRAINAGE PLAN.dwg, 7/7/2026 12:22:05 PM



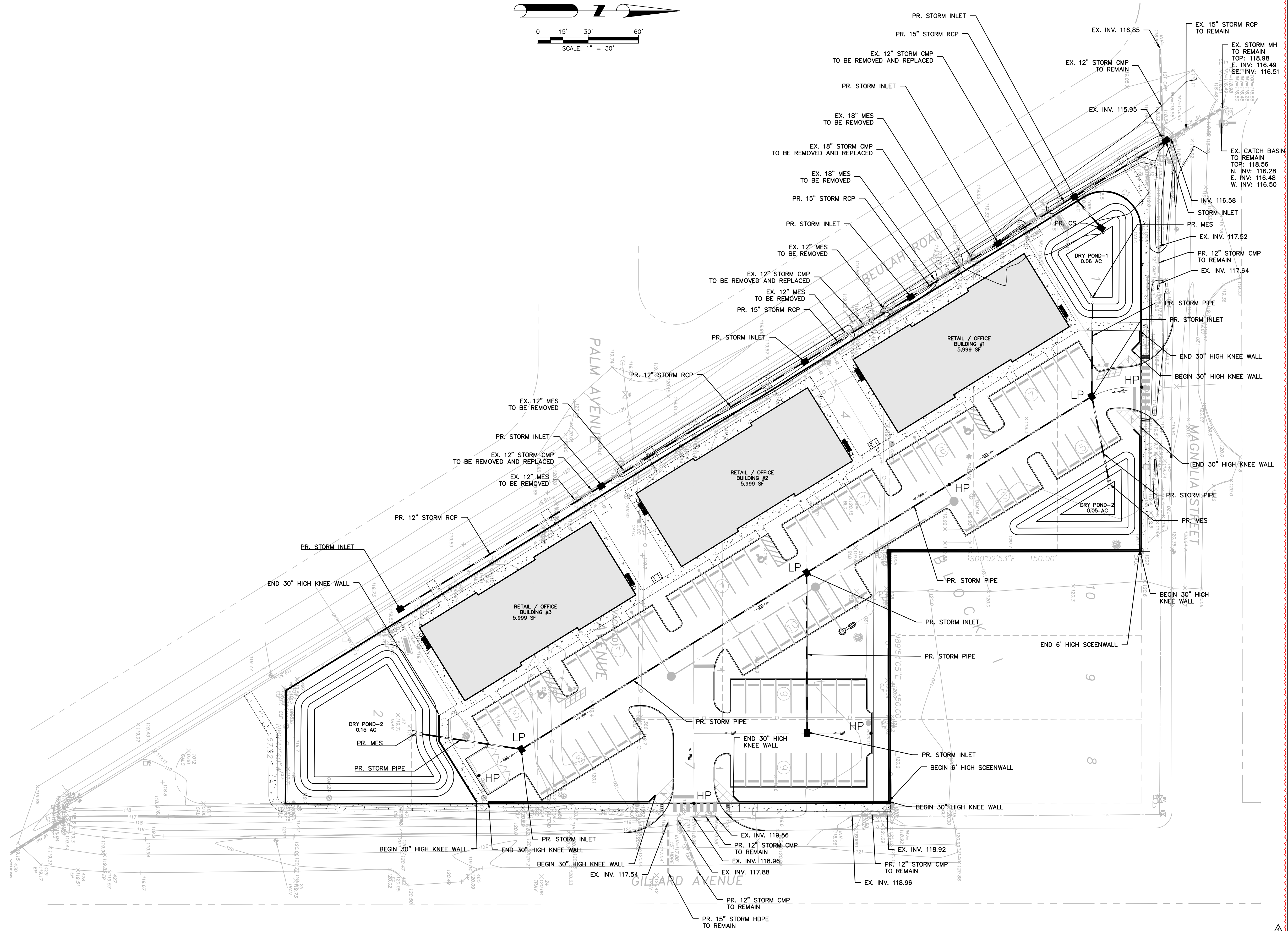
DAVE SCHMITT
ENGINEERING, INC.
12301 LAKE UNDERHILL RD. SUITE 241
ORLANDO, FL 32826
407-207-9088 FAX 407-207-9089
Certification of Authorization #27471

REVISIONS					
DATE	BY	DESCRIPTION	DATE	BY	DESCRIPTION
05-29-2026	JT	REV PER CITY COMMENTS			

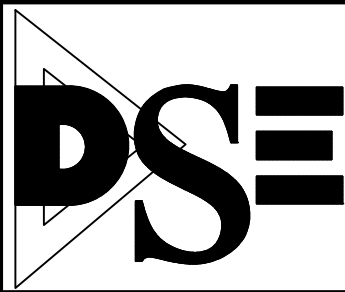
DAVE M. SCHMITT
FLORIDA REG. NUMBER
48274

DRAINAGE PLAN
882 MAGNOLIA
WINTER GARDEN, FLORIDA

DATE: MAY 2026
PROJECT NO.: EPD-1
DRAWN BY: JT
CHECKED BY: DMS
SCALE: 1" = 30'
SHEET: 3 OF 4



F:\EPD1\CAD\Planset\PU\4 UTILITY PLAN.dwg, 7/7/2026 12:22:02 PM



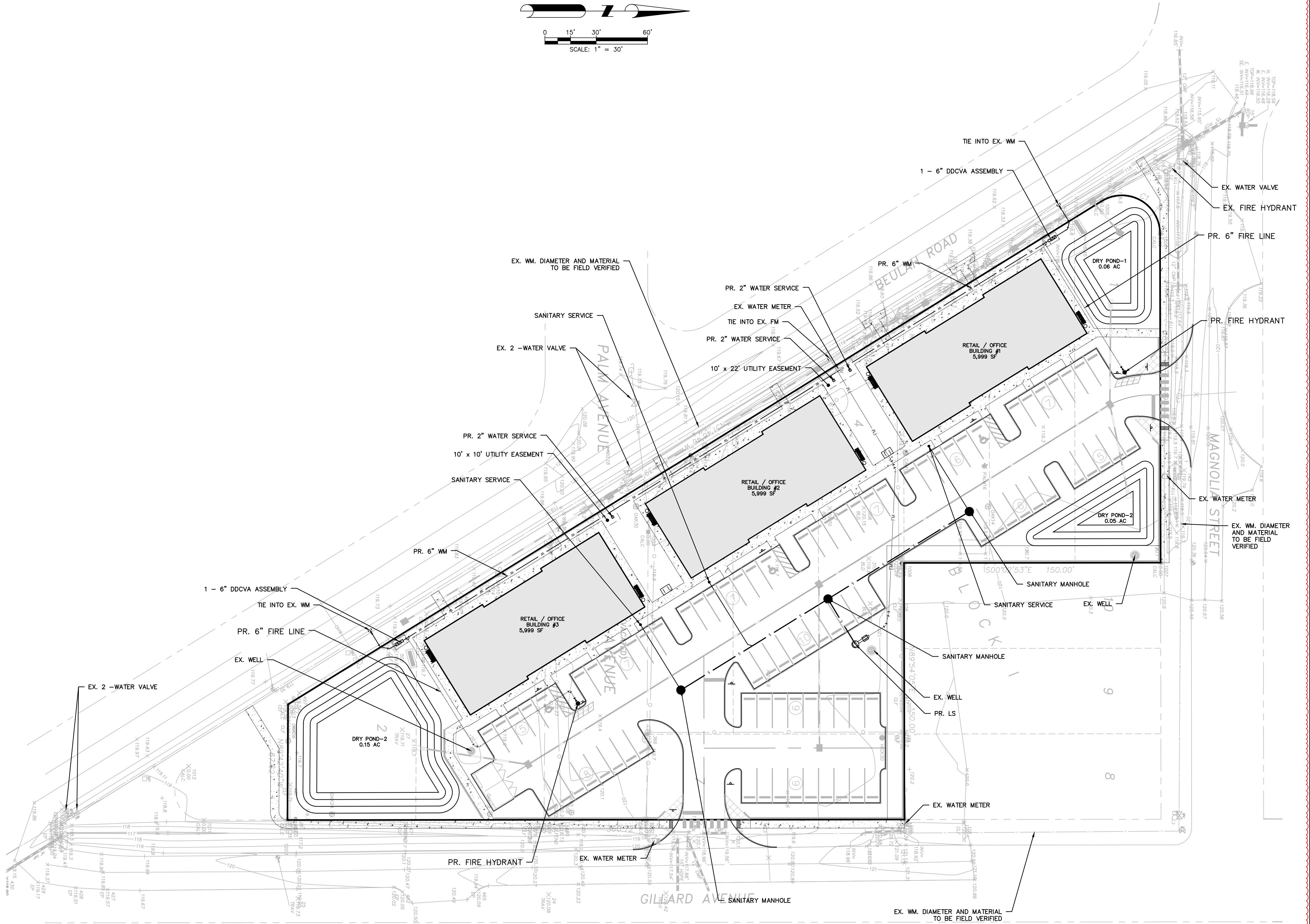
DAVE SCHMITT
ENGINEERING, INC.
12301 LAKE UNDERHILL RD, SUITE 241
ORLANDO, FL 32826
407-207-9088 FAX 407-207-9089
Certification of Authorization #27471

REVISIONS					
DATE	BY	DESCRIPTION	DATE	BY	DESCRIPTION
05-29-2026	JT	REV PER CITY COMMENTS			

DAVE M. SCHMITT
FLORIDA REG. NUMBER
48274

UTILITY PLAN
882 MAGNOLIA
WINTER GARDEN, FLORIDA

DATE: MAY 2026
PROJECT NO.: EPD-1
DRAWN BY: JT
CHECKED BY: DMS
SCALE: 1" = 30'
SHEET: 4 OF 4



SECTION 25	SHEET 1 OF 1
TOWNSHIP 22 SOUTH	
RANGE 27 EAST	

LOTS 1 THROUGH 7, INCLUSIVE, BLOCK I, LOTS 1 AND 2, BLOCK J, WINTER GARDEN MANOR, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK L, PAGE 117, AND THAT PART OF VACATED PALM AVENUE, PER INSTRUMENT DOC# 20250733296, AS RECORDED IN THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.

1. NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL, OR DIGITAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER AS SET FORTH IN FLORIDA ADMINISTRATIVE CODE 5J-17.062. PRINTED COPIES OF A DIGITAL SIGNED AND SEALED SURVEY ARE NOT VALID.

3. REVISIONS DO NOT CONSTITUTE A RE-CERTIFICATION OF THE EXISTING FIELD CONDITIONS OF THIS SURVEY.

4. BEARINGS SHOWN HEREON ARE BASED ON THE SOUTH RIGHT-OF-WAY LINE OF MAGNOLIA STREET AS BEING N89°46'42"E (ASSUMED).

5. THE DESCRIPTION SHOWN HEREON WAS SUPPLIED BY THE CLIENT.

6. THE UNDERGROUND UTILITIES SHOWN HAVE BEEN LOCATED FROM FIELD SURVEY INFORMATION AND EXISTING DRAWINGS. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATIONS INDICATED, ALTHOUGH HE DOES CERTIFY THAT THEY ARE LOCATED AS ACCURATELY AS POSSIBLE FROM INFORMATION AVAILABLE. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES.

7. THE LANDS SHOWN HEREON LIE ENTIRELY WITHIN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOOD) ACCORDING TO "FIRM" MAP NO. 12095C0215H, DATED SEPTEMBER 24, 2021.

8. THE ELEVATIONS SHOWN HEREON ARE BASED ON NAVD88 DATUM PER ORANGE COUNTY BENCHMARK NUMBER "P1699007", ELEVATION = 122.832'.

9. SITE BENCHMARKS ARE SHOWN HEREON.

10. THIS SURVEY WAS PERFORMED IN ACCORDANCE WITH THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17.052 ADOPTED BY THE FLORIDA BOARD OF SURVEYORS AND MAPPERS, PURSUANT TO FLORIDA STATUTES 472.027.

ARON D. BISHMAN, P.S.M. FLORIDA REGISTRATION NO. 5668

NOT ALL SYMBOLS AND ABBREVIATIONS SHOWN HEREON MAY BE USED

- REVISIONS:

JOB NUMBER: 22091 003

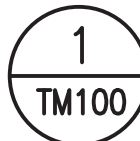
SURVEY DATE:	12/17/2025
FIELD BY:	T. CONARD
FIELD BOOK:	2506
PAGES:	22
FIELD FILE:	22091-3.MJF
DRAWING FILE:	22091-3.DWG

Page 405 of 464

Existing Trees to be Removed			
TYPE	COUNT	SIZE	INCHES
HICK	1	30	30.0000
OAK	1	30	30.0000
OAK	1	36	36.0000
OAK	1	14	14.0000
OAK	1	24	24.0000
OAK	1	18	18.0000
	6		152.0000

TREES TO BE REMOVED

TOTAL TREES REMOVED = 6
TOTAL CALIPER REMOVED = 152
TOTAL TREES PRESERVED = 6
TOTAL CALIPER PRESERVED = 136



SCALE= N.T.S.

Site plan showing a parking lot layout with two retail/office buildings, two dry ponds, and various dimensions and matchlines.

Buildings:

- RETAIL / OFFICE BUILDING #1: 5,999 SF
- RETAIL / OFFICE BUILDING #2: 5,999 SF

Ponds:

- DRY POND-1: 0.05 AC
- DRY POND-2: 0.05 AC

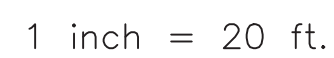
Dimensions and Matchlines:

- Top matchline: N89°54'05"E 150.00'
- Right matchline: S00°02'53"E 150.00'
- Bottom matchline: N89°54'05"E 150.00'
- Bottom matchline: N31°40'08"E 150.00'

Other Features:

- Plantings: PALM 16, OAK 14, OAK 12, OAK 24, HICK 30
- Numbered parking spaces: 1, 2, 3, 4, 5, 6, 7, 8, 9
- Matchline - SHEET TM102 (multiple locations)

TREES TO BE REMOVED



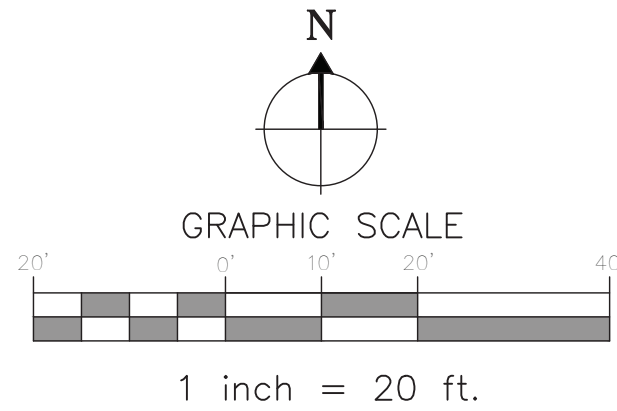
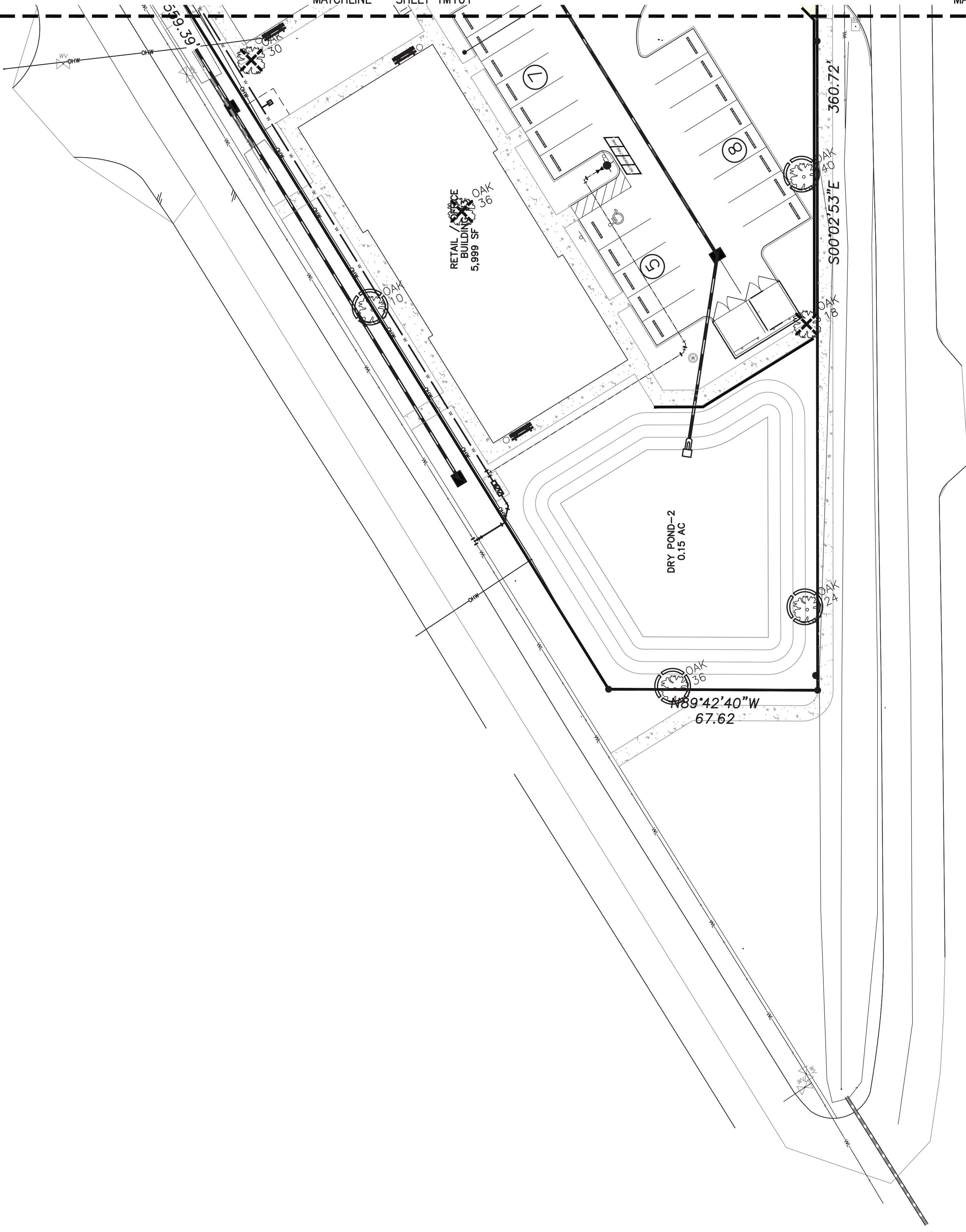
TM101

IF LESS THAN 24"x36" SHEET HAS BEEN REDUCED,
ADJUST THE SCALE TO THE DRAWING ACCORDINGLY.

MATCHLINE - SHEET TM101

MATCHLINE - SHEET TM101

MATCHLINE - SHEET TM101



SYMBOLS



TREES TO BE SAVED



TREES TO BE REMOVED

DATE: 01-08-26

JOB #: 2026-002

PERMIT #

DRAWN BY: BRB

FILE NAME: Tree Mitigation

SCALE: 1" = 20'

P.O. BOX 2852 - Winter Park, Florida 32790-2852 - Phone: 407-579-8111 - Email: randy@landscapedynamics.com

Tree Mitigation Plan

882 Magnolia
Winter Garden, Florida

REVISIONS

1) 2) 3) 4) 5) 6) 7) 8)

LANDSCAPE
dynamics
LANDSCAPE ARCHITECTS AND PLANNERS, LLC

882 Magnolia LLC
775 Garden Commerce Parkway, Suite B
Winter Garden, FL 34787

LANDSCAPE ARCHITECT:
Robert R. Buchanan LA0000932

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48 HOURS BEFORE YOU DIG
CALL SUNSHINE
1-800-454-7771 or 811
IT'S THE LAW IN FLORIDA
FLORIDA LAW REQUIRES
EXCAVATORS TO NOTIFY
THE STATE OF FLORIDA
FACILITIES NO LESS THAN TWO
BUSINESS DAYS BEFORE ANY
EXCAVATION.

CONTRACTOR MUST REVIEW
ALL GENERAL LANDSCAPE
NOTES PRIOR TO BIDDING AND
CONSTRUCTION

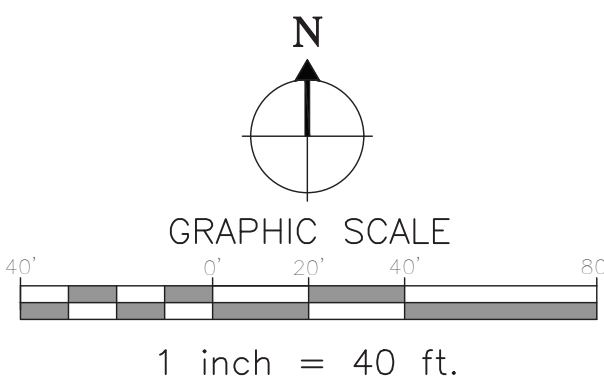
TM102

This is a detailed site plan for a proposed development. The plan shows a large rectangular area with a building footprint on the left side, labeled 'NEW OFFICE BUILDING'. To the right of the building is a large parking area with many spaces, some of which are labeled 'NEW GARAGE'. The plan also shows existing structures, including a building labeled 'EXIST. OFFICE BUILDING' and a parking area labeled 'EXIST. PARKING'. The plan includes various landscaping elements, such as trees and shrubs, and a road layout with a road labeled 'NEW ROAD'. The plan also shows a 'NEW PARKING' area and a 'NEW OFFICE BUILDING'.

CNT	SYM	BOTANICAL	COMMON	SPECIFICATIONS
Trees				
22	IC	Ilex cassine	Dahoon Holly	7' ht., 3' spr., 2" cal.
13	MGD	Magnolia grandiflora	DD Blanchard Magnolia	10' ht., 4' spr., 3" cal.
11	AR	Acer rubrum	Red Maple	10' ht., 4' spr., 3" cal.
18	UA	Ulmus americana	American Elm	10' ht., 4' spr., 3" cal.
Shrubs & Groundcover				
466	VS	Viburnum suspensum	Sandankwa Viburnum	36" ht. x 18-24" spr., 36" o.c.
327	RIA	Rhaphiolepis indica 'Alba'	Dwarf Indian Hawthorn	1 gal., 30" o.c.
Sod & Mulch				
	MULCH		Mini Pine Bark	3" Depth
	SOD	Paspalum notatum	Bahia Sod	solid sod, weed free, count by contractor

- 1) Irrigation system to be a permanent system.
- 2) The irrigation plan shall be designed and installed to conform to this Code.
- 3) All plant material shall be FL. Grade #1 and "Florida Friendly".

	HOLLY
	MAGNOLIA
	RED MAPLE
	ELM
	VIBURNUM
	HAWTHORN



L100

Overall Landscape Plan

882 Magnolia
Winter Garden, Florida

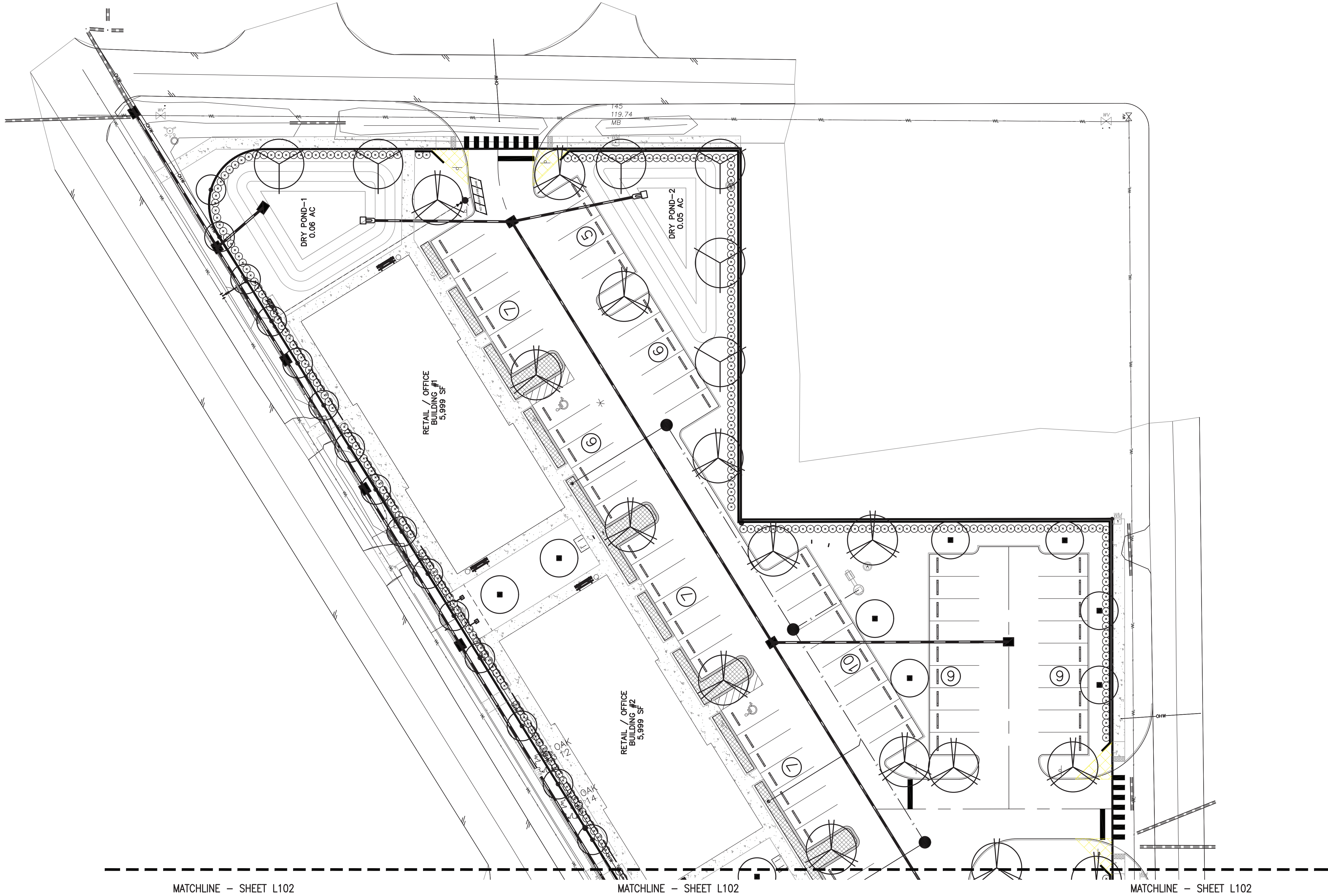
**48 HOURS BEFORE YOU DIG
CALL SUNSHINE**
1-800-432-4770 or 811
IT'S THE LAW IN FLORIDA
FLORIDA LAW REQUIRES
EXCAVATORS TO NOTIFY
OWNERS OF UNDERGROUND
FACILITIES NO LESS THAN TWO

**CONTRACTOR MUST REVIEW
ALL GENERAL LANDSCAPE
NOTES PRIOR TO BIDDING AND
CONSTRUCTION**

882 Magnolia LLC
775 Garden Commerce Parkway, S
Winter Garden, FL 34787

dynamics
LANDSCAPE ARCHITECTS AND PLANNERS, LLC

IF LESS THAN 24"x36" SHEET HAS BEEN REDUCED.
ADJUST THE SCALE TO THE DRAWING ACCORDINGLY.



DATE: 01-08-26
JOB #: 2026-002
PERMIT #
DRAWN BY: BRB
FILE NAME: Landscape
SCALE: 1"=20'

L101

REVISIONS	
1	
2	
3	
4	
5	
6	
7	
8	

P.O. BOX 2852 - Winter Park, Florida 32790-2852 - Phone: 407-579-8111 - Email: randy@landscape-dynamics.com

Landscape Plan
882 Magnolia
Winter Garden, Florida

LANDSCAPE
dynamics
LANDSCAPE ARCHITECTS AND PLANNERS, LLC

882 Magnolia LLC
7715 Garden Commerce Parkway, Suite B
Winter Garden, FL 34787

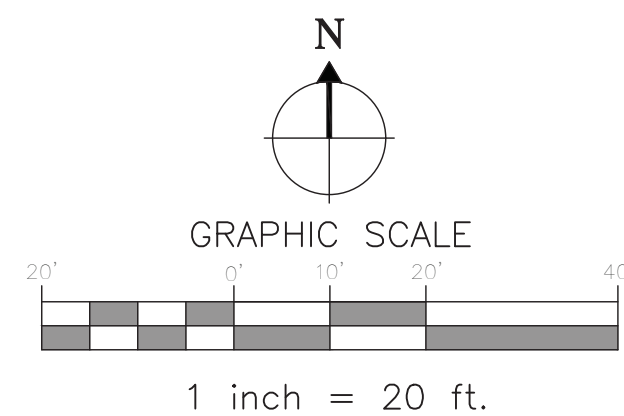
CONTRACTOR MUST REVIEW
ALL GENERAL LANDSCAPE
NOTES PRIOR TO BIDDING AND
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EXCAVATORS TO NOTIFY
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LANDSCAPE ARCHITECT:
Robert R. Buchanan LA0000932

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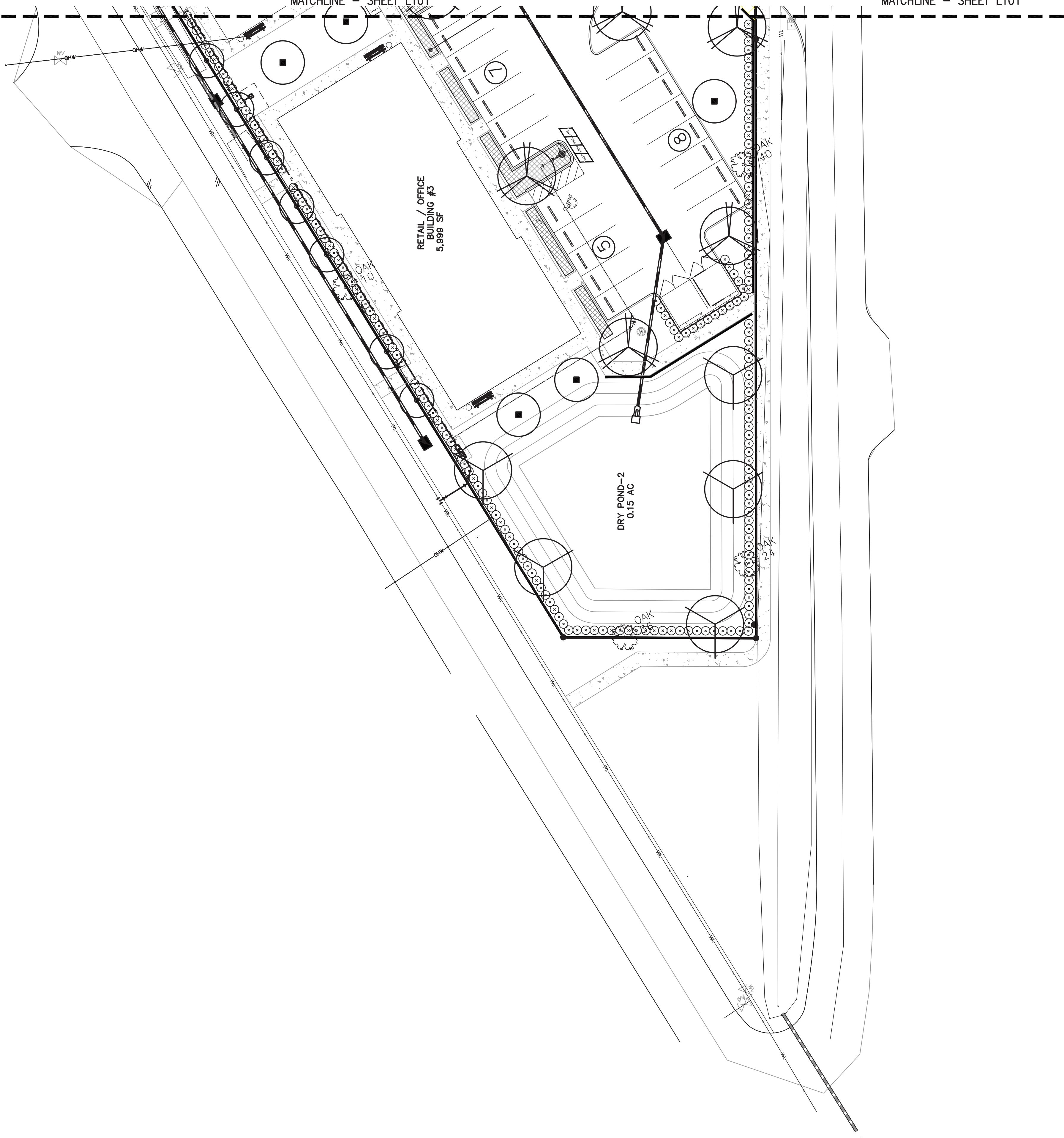
IF LESS THAN 24"x36" SHEET HAS BEEN REDUCED.
ADJUST THE SCALE TO THE DRAWING ACCORDINGLY.



MATCHLINE - SHEET L101

MATCHLINE - SHEET L101

MATCHLINE - SHEET L101



DATE: 01-09-26
JOB #: 2026-002
PERMIT #
DRAWN BY: BRB
FILE NAME: Land
SCALE: 1:20

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Landscape Plan

882 Magnolia
Winter Garden, Florida

P.O. BOX 2852 - Winter

REVISIONS

PERMIT #
DRAWN BY: BRB
FILE NAME: Landscape
SCALE: 1 : 20

LANDSCAPE ARCHITECT:
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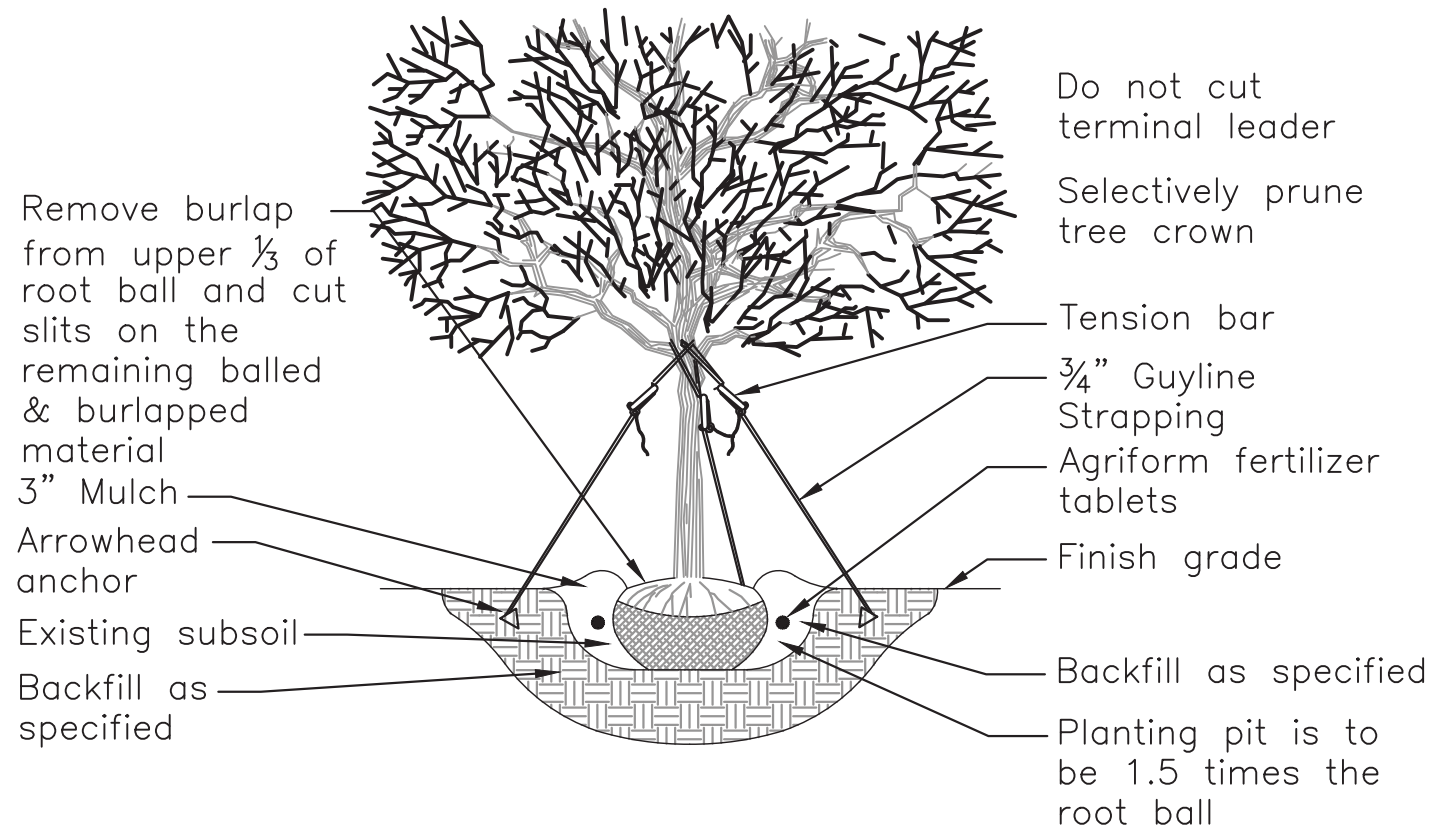
The logo features the number '811' in a large, bold, stylized font. The number is white with a thick black outline. To the right of the number is a black silhouette of a shovel, with the blade pointing downwards and to the left, as if digging. The entire logo is set against a white background within a black-bordered box.

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882 Magnolia LLC
775 Garden Commerce Parkway, Suite B
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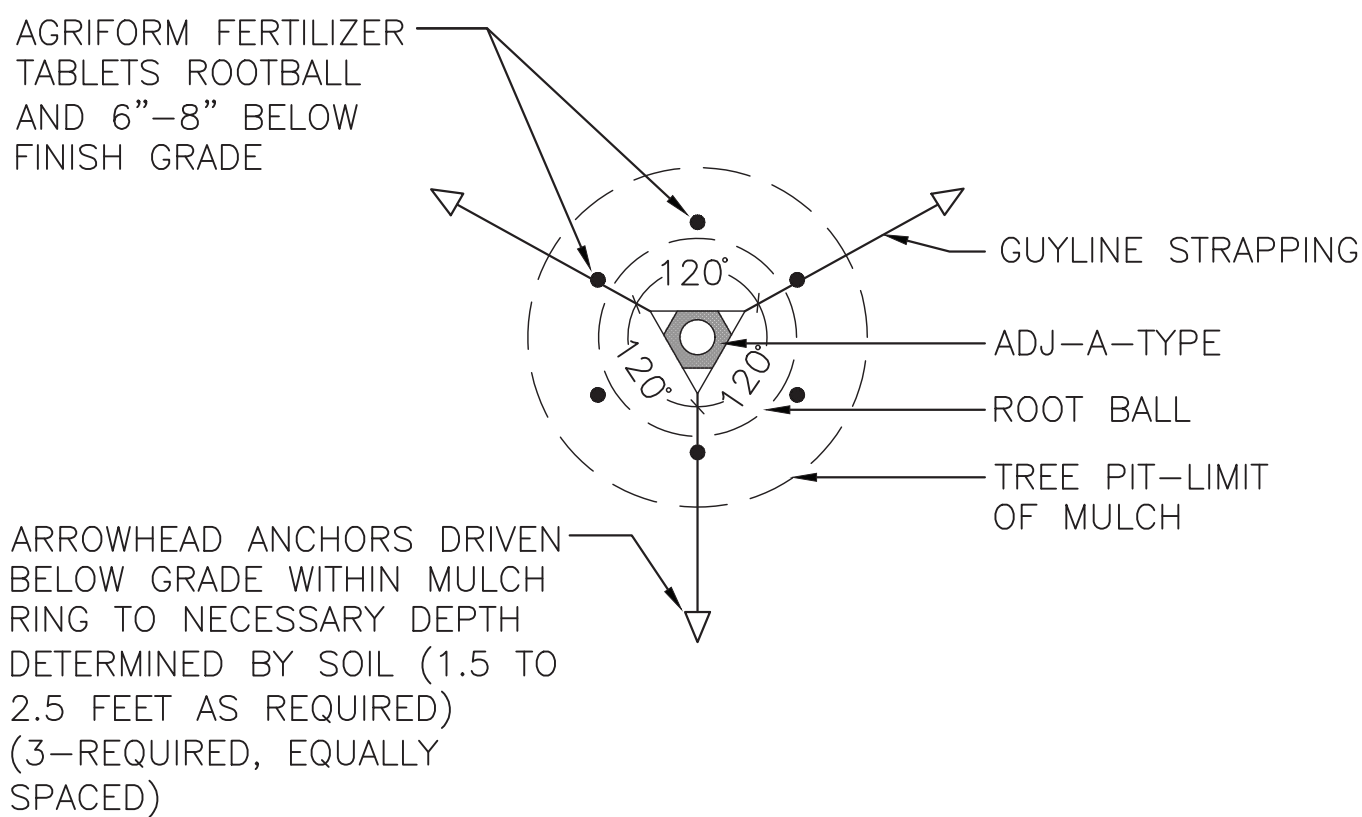
PRO20:

For up to 2" Caliper Trees
(3) ARBORGUY™ Guylines 3/4" x 12' = 600 lb test Black or Green, UV resistant, polypropylene strapping
(3) "Tool-Free" Tension Bars™
(3) Arrowhead *Anchors (4" x 3-3/4")

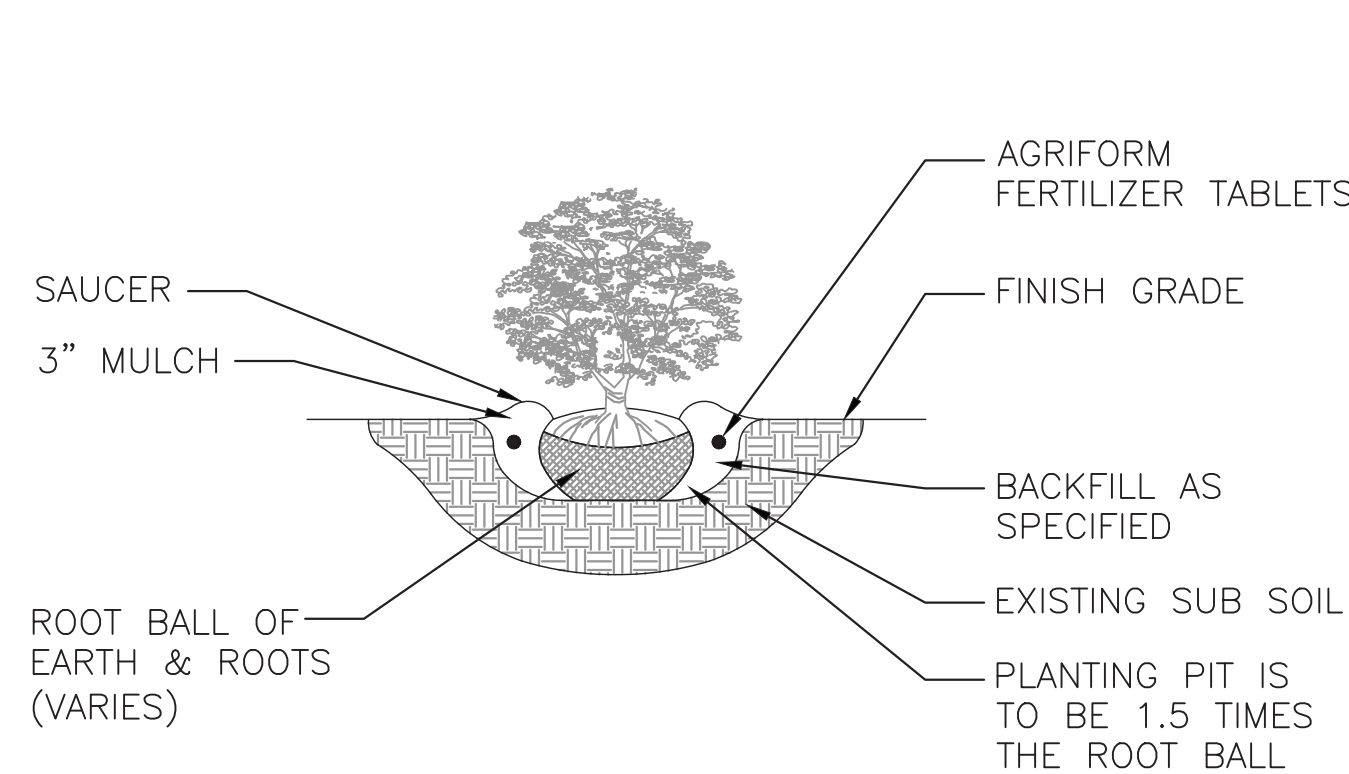
PRO40:

For up to 4" Caliper Trees
(3) ARBORGUY™ Guylines 1"x12' = 600 lb test, Black or Green, UV resistant polypropylene strapping
(3) "Tool-Free" Tension Bars™
(3) Arrowhead Anchors (4-3/4"x3-3/4")

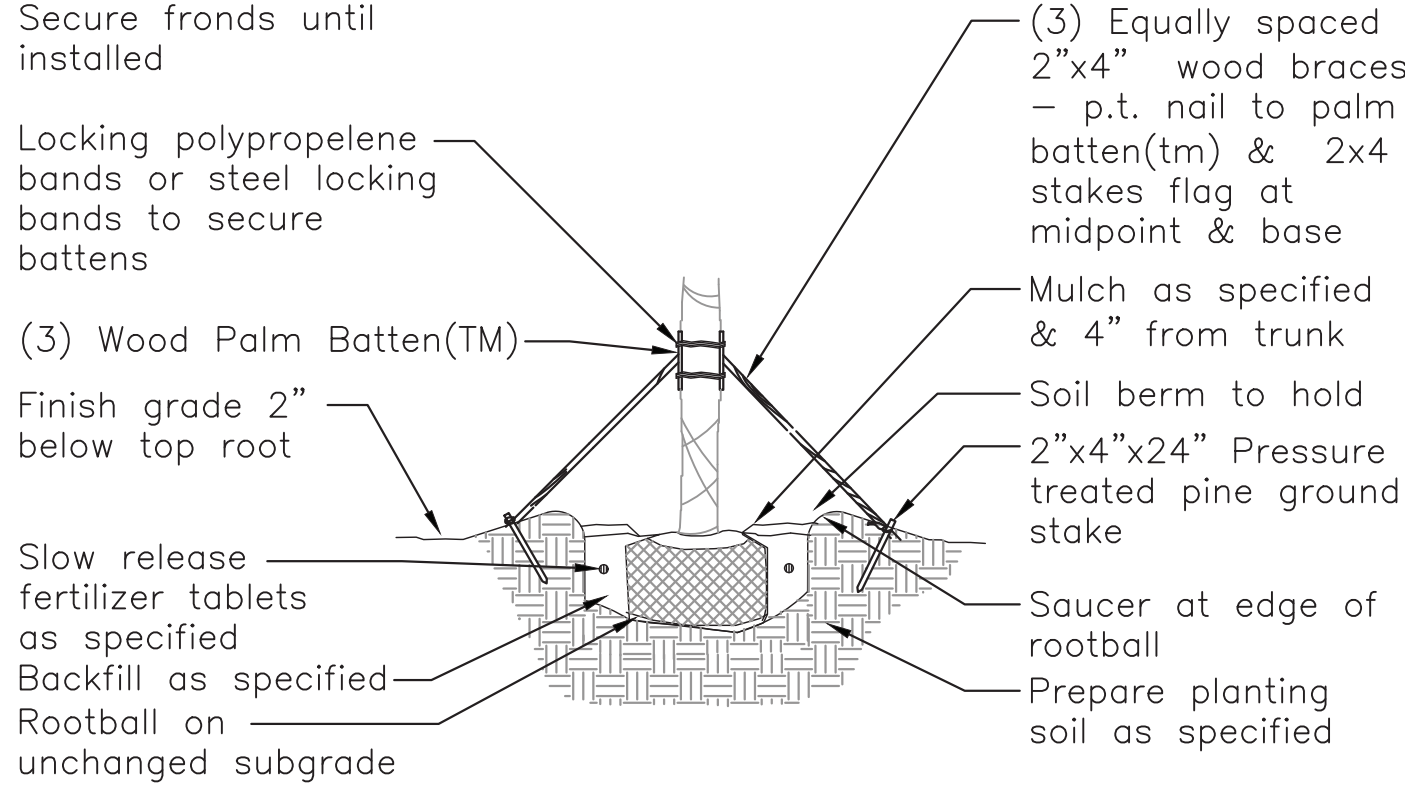
1 ARBORGUY PRO20/PRO40 STAKING AND PLANTING DETAIL
L200 SCALE= N.T.S.



3 TREE STAKING DETAIL
L200 SCALE= N.T.S.



5 TYPICAL SHRUB/GROUNDCOVER PLANTING DETAIL
L200 SCALE= N.T.S.



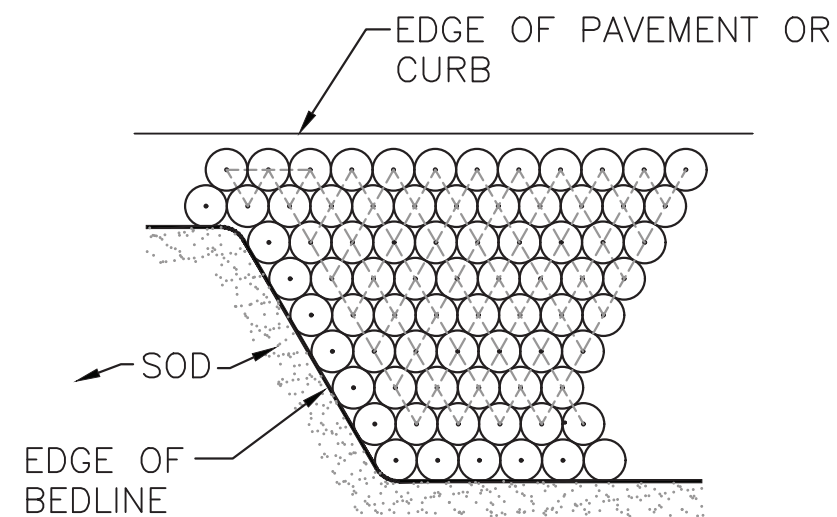
PBKM (Metal Bands)

(3) 1 1/2"x3 1/2"x12" (2x4 wood) battens with 5 layers of burlap backing and (4) staple guides for banding, pre-notched (to accept 2"x4"x8' support braces)
(2) 44" plated carbon steel bands with tensioning and locking screw / clamp

PBKC (Polypropelene Bands)

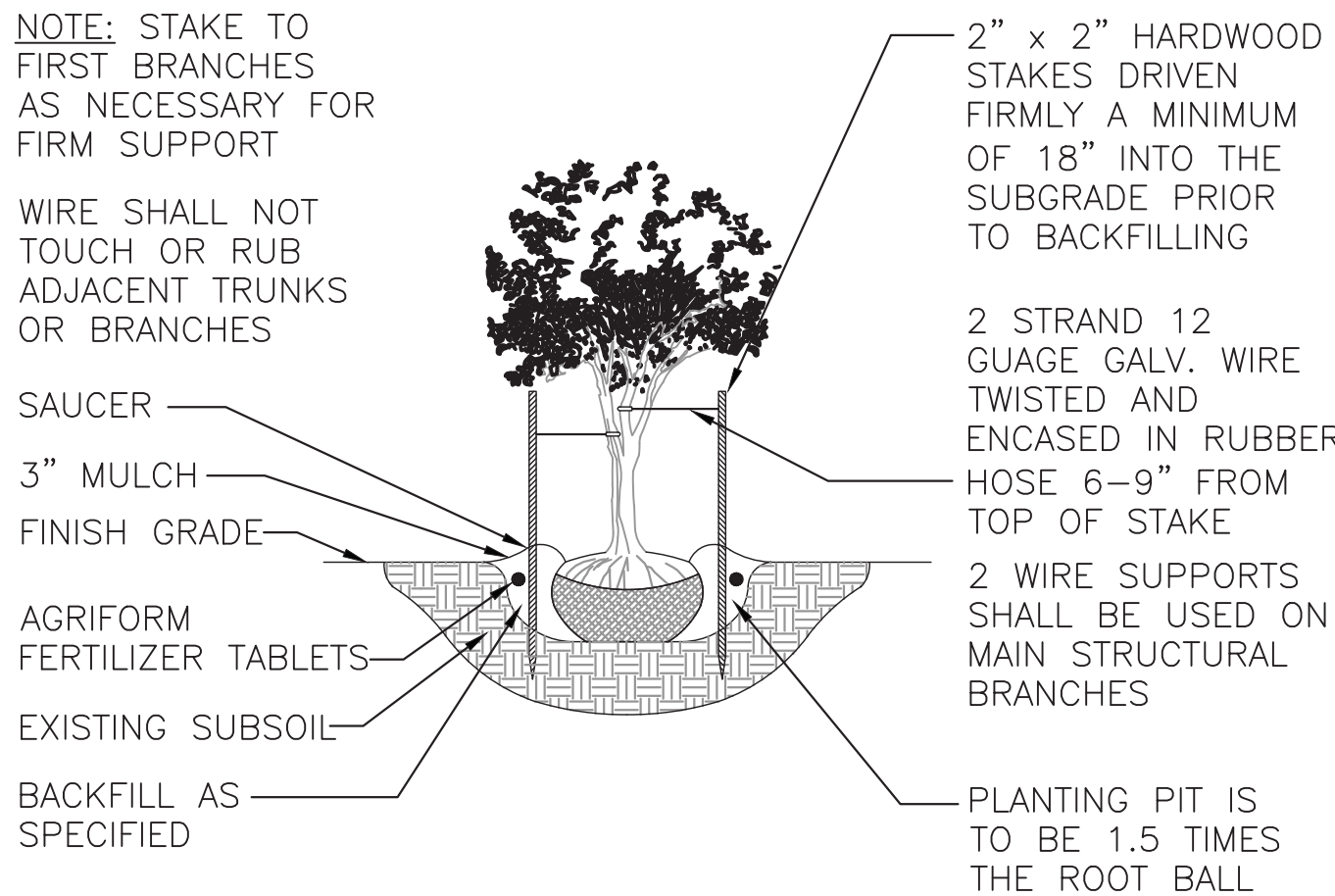
(3) 1 1/2"x3 1/2"x12" (2x4 wood) battens with 5 layers of burlap backing and (4) staple guides for banding, pre-notched (to accept 2"x4"x8' support braces)
(2) 8"x1", 600 lb test webbing bands with metal spring locking clamps

2 ARBORGUY PALM BATTEN DETAIL
L200 SCALE= N.T.S.



NOTE: FORM EDGE OF BED, THEN FILL IN BED AT TRIANGULAR SPACING AS SPECIFIED ON PLANT LIST.

4 TYPICAL SPACING DETAIL
L200 SCALE= N.T.S.



6 MULTI-TRUNK STAKING DETAIL
L200 SCALE= N.T.S.

GENERAL LANDSCAPE NOTES:

Failure to notify Landscape Architect of plan, detail, or specification discrepancies prior to construction, makes contractor responsible for all costs incurred for construction charges, not the owner or his representative (Landscape Dynamics) The Owner must maintain the height of all plants within the "Line-Of-Site" triangle area to a height of no greater than 24" above grade for shrubs and groundcover, and tree branching no lower than 72" above finish grade, to ensure clear site line views toward traffic at road and driveway intersections. Landscape Dynamics is not responsible for continued maintenance of such plant material. The owner, leasing company and/or the landscape maintenance company accepts full responsibility for these maintenance requirements.

-Landscape contractor (LC) shall be responsible for all materials and work called for on the landscape plans and in the landscape notes and legend. Plant specifications are minimum acceptable sizes. Plans shall rule if there are any quantity discrepancies between the legend and plans. Final quantity takeoffs are the responsibility of the LC. Notify the Landscape Architect of any discrepancies.
-LC shall comply with all local codes and ordinances and obtain all permits and bonds necessary to construct the project.
-LC shall coordinate their work with other contractors to assure efficient and timely completion of the work.
-LC shall be responsible for supplying all materials, labor, and equipment for the performance of their portion of the work.
-LC to verify all existing grades, dimensions, adequate drainage, suitable planting soil and field conditions and notify owner of discrepancies before proceeding with work. Per FL Statutes, LC to call Sunshine State One (811) 72 hours prior to digging to have all utilities located.
-LC to protect existing utilities, structures, surfaces, and vegetation noted to be saved and be responsible for repair/replacement.
-Protect trees to be saved per detail. Vehicle parking, material storage, or soil removal/addition is not permitted within driplines.
-Round-Up shall be applied twice at ten day intervals onto all existing vegetation, sod, and groundcover areas that are to be replanted. Extreme care shall be taken to prevent overspray and/or drift onto existing plant material to be saved. Mfr's recommendations shall be followed. Remaining weeds and their roots shall be removed by hand prior to installation of plants. Resprouting weeds and plants are the responsibility of the LC through the one year warranty period.
-All plant materials shall be graded Florida No. 1 or better as outlined under current Grades and Standards for Nursery Plants, Division of Plant Industry, State of Florida, unless otherwise noted. All plants not listed shall conform to a Florida No. 1 or better as to: (1) health and vitality, (2) condition of foliage, (3) root system, (4) freedom from pest or mechanical damage, (5) heavily branched and densely foliated according to the accepted normal shape of the species. LC to obtain written certification from nurseries that plant materials are Florida No. 1 or better. Trees up to 4" caliper measured at 6" above soil line and over 4" caliper at 12" above soil line unless otherwise noted. All specifications to be met or exceeded unless otherwise noted. All rootballs and containers to be free of weeds and their roots.

-Planting soil of Fla. peat mixed 1/2 with clean topsoil for the backfilling of plant pits and beds shall be required only if existing soil is unsuitable for planting and/or contains lime rock or construction debris (to be removed).
-Trees and palms shall be installed so their top main root at the trunk is visible and 2" above finished grade. If root is buried, remove soil from the top of the rootball prior to installation. Do not apply the 1 1/2" of mulch to the top of the rootball until after inspection of each tree or palm.
-Landscape Architect is not responsible for adverse soil or drainage conditions, determining sub-surface soil conditions, underground objects/utilities or the accuracy of property lines or information portrayed on surveys or on documents or plans provided by others. Owner or their agent is solely responsible for future maintenance of all plantings to maintain safe visibility within all visibility sight triangles and vehicular use and pedestrian areas within and immediately adjacent to the site.
-Finished grade prior to mulching or sodding to be 3" below top of adjacent surfaces such as walks, curbs and driveways extending perpendicularly from the surface edge for a minimum distance of 18". See detail.
-All palms, trees, shrubs, and groundcovers shall be fertilized with Agriform 20-10-5 or SierraTabs 16-8-12 planting tablets. One tablet/ 1 gal, 2 tablets/ 3 gal, 3 tablets/ 5 or 7 gal, 4 tablets/ 10 gal and one tablet/ each 1/2" of tree trunk diameter. Application shall be as per the details and mfr's recommendation.
-All planting beds (except for annuals) and trees to receive med. pine bark mulch. Due to environmental concerns, cypress mulch shall NOT be used. All tree rootballs (which require 4 foot wide mulch rings in turf areas) shall be mulched to a maximum 1 1/2" depth (to aid water penetration) following inspection. All other planting beds to receive a 3" depth. Mulch shall not touch trunks or stems or be applied within the crowns of groundcovers or over their branches or foliage. Mulch is to be applied by hand and shall not be "blown in".
-LC to maintain all plant material in a plumb, upright and stable condition. All trees/palms to be guyed/staked as per details.
-LC to remove all bags (unless biodegradable), tags, ties, wires, ropes, stakes and nursery attachments from all plant material.
-LC shall be responsible to keep plant material in a healthy, hand watered, insect/pest free condition until owner's final acceptance.
-LC to provide a one-year warranty for trees/palms, shrubs, groundcovers, and vines and thirty days for sod. Warranty period shall start with final acceptance by owner. All plant material shall be alive and in satisfactory growth at the end of the warranty period. Replacement plant material shall be warranted for ninety days (sod for thirty days) from replacement date. Warranty shall apply only to material that dies due to poor quality, improper handling, or installation practices. Generally, material transplanted on-site shall not be warranted. Adverse weather conditions shall not apply. Proper watering and maintenance are the owner's responsibility during the warranty period.
-Provide 100% coverage of all landscape areas using automatic underground irrigation system with rain sensor.

P.O. BOX 2852 - Winter Park, Florida 32790-2852 - Phone 407-579-8111 - Email randy@landscape-dynamics.com

REVISIONS

DATE: 01-08-26
JOB #: 2026-002
PERMIT #
DRAWN BY: BRB
FILE NAME: Landscape
SCALE: NTS

LANDSCAPE
Landscape Dynamics
LANDSCAPE ARCHITECTS AND PLANNERS, LLC

Landscape Details
882 Magnolia
Winter Garden, Florida

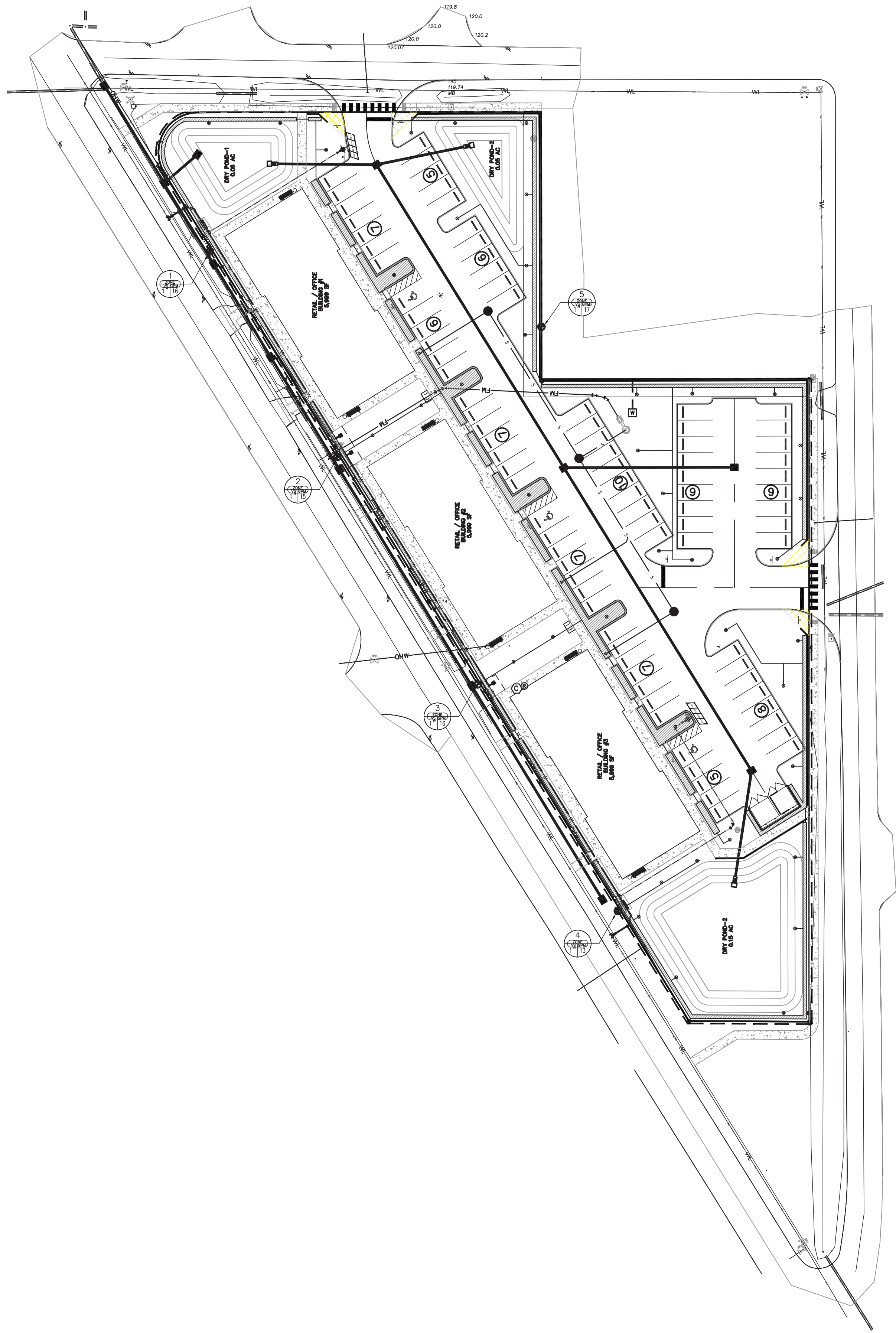
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LOCATIONS TO BE
MARKED PRIOR TO
DIGGING. CALL 811
TODAY.

CONTRACTOR MUST REVIEW
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NOTES PRIOR TO BIDDING AND
CONSTRUCTION

882 Magnolia LLC
Winter Garden, FL 34787
775 Garden Commerce Parkway, Suite B
Winter Garden, FL 34787

IF LESS THAN 24"x36" SHEET HAS BEEN REDUCED, ADJUST THE SCALE TO THE DRAWING ACCORDINGLY.



IRRIGATION SYMBOLS:

- RAINBIRD 1804-SAM-PRS (4" SPRAY) (PURPLE)
- RAINBIRD 1806-SAM-PRS (6" SPRAY) (PURPLE)
- RAINBIRD 1812-SAM-PRS (12" SPRAY) (PURPLE)
- RAINBIRD 1812-SAM-PRS (12" SPRAY ON RISER) (PURPLE)
- (2) XERI-BUBBLER ON 1/4" TUBING (PURPLE)
- (2) XERI-BUG EMITTER ON 1/4" TUBING (PURPLE) (2 PER SHRUB - NOT SHOWN)
- RAINBIRD 3500 SERIES (ROTOR) (PURPLE)
- RAINBIRD 5500 SERIES (ROTOR) (PURPLE)
- PEB SERIES ELECTRIC REMOTE-CONTROL VALVE (PURPLE)
- CONTROL ZONE KIT WITH PRESSURE REGULATING BACKFLUSH FILTER (PURPLE)
- RAINBIRD ESP-MC PLASTIC WALL-MOUNT (CONTROLLER) (PURPLE)
- RAINBIRD RSD-CEx ROOF CONDUIT (RAIN SENSOR) (PURPLE)
- BACKFLOW PREVENTER
- IRR WELL (PURPLE)

- CLASS 200 PVC LATERAL LINE (PURPLE)
- CLASS 200 PVC LATERAL ROTOR LINE (PURPLE)
- POLYETHYLENE TUBING BUBBLER LINE (PURPLE)
- LANDSCAPE DRIPLINE TUBING (PURPLE)
- LANDSCAPE DRIP AREA (PURPLE) (TUBING AND EMITTERS 12" O.C.)
- 1 1/2" PVC LATERAL MAINLINE (PURPLE)
- NOTE: (PIPE TO BE SIZED NOT TO EXCEED A VELOCITY OF 5 FPS / MAX. PSI LOSS IN ZONE LINES NOT TO EXCEED 10% OF OPERATING PSI) MINIMUM PIPE SIZE TO BE 3/4"
- PVC SCH 40 SOLVENT WELD SLEEVE PIPE (SL) - SIZE TO BE DOUBLE THAT OF THE LATERAL LINE (PURPLE)
- POINT OF CONNECTION - PVC TO DRIP TUBING

VALVE DESIGNATION GUIDE

STATION NUMBER

VALVE SIZE

GALLONS PER MINUTE (GPM)

SPRAY PATTERN LEGEND

F	Q
TQ	ES
H	CS
T	SF
	SH
	SQ

GENERAL IRRIGATION NOTES:

- REFER TO THE LANDSCAPE PLANS WHEN TRENCHING TO AVOID TREES AND SHRUBS. HAND DIG AROUND ANY EXISTING TREES. DO NOT CUT ANY ROOTS OVER 2" IN DIAMETER.
- ALL MAINLINE PIPING SHALL BE BURIED TO A MINIMUM DEPTH OF 18" OF COVER. ALL LATERAL PIPING SHALL BE BURIED TO A MINIMUM DEPTH OF 12" OF COVER.
- ALL POP-UP ROTORS AND SPRAYS SHALL BE INSTALLED USING A PVC SWING PIPE CONNECTION. DO NOT USE POLYETHYLENE PIPE.
- ADJUST ALL NOZZLES TO REDUCE WATER WASTE ON HARD SURFACES & BLDG. WALLS. THROTTLE ALL VALVES ON SHRUB LINES AS REQUIRED TO PREVENT FOGGING. USE ADJUSTABLE NOZZLES WHERE REQUIRED TO AVOID ANY WATER ON BUILDING WINDOWS.
- ALL CONTROL WIRE SPLICES SHALL BE MADE IN VALVE BOXES USING KING "ONE STEP" CONNECTORS AND SEALANT WITH WIRE NUTS.
- THE CONTRACTOR SHALL PREPARE AN AS-BUILT DRAWING SHOWING ALL IRRIGATION INSTALLATION. THE CONTRACTOR SHALL NEATLY MARK IN RED INK ON A WHITE BOND PAPER COPY OF THE IRRIGATION PLAN ANY INSTALLATION THAT DEVIATES FROM THE PLAN. THE AS-BUILT DRAWING SHALL ALSO LOCATE ALL MAINLINE AND VALVES BY SHOWING EXACT MEASUREMENTS FROM HARD SURFACES. MEASUREMENTS SHALL BE MARKED ON THE PLAN EVEN WHEN THE EQUIPMENT IS INSTALLED IN THE EXACT LOCATION AS THE PLAN.
- ALL VALVES, GATE VALVES AND QUICK COUPLERS SHALL BE INSTALLED IN VALVE BOXES. THE VALVE BOXES SHALL BE PURPLE WHEN USING REUSE WATER.
- ANY PIPING SHOWN OUTSIDE THE PROPERTY LINE OR RUNNING OUTSIDE A LANDSCAPE AREA IS SHOWN THERE FOR CLARITY ONLY. ALL LINES SHALL BE INSTALLED ON THE PROPERTY AND INSIDE THE LANDSCAPE AREAS OR INSIDE A SCH. 40 SLEEVE.
- THE EXACT HEIGHT OF ANY 12" POP-UP THAT IS SHOWN IN A SHRUB BED SHALL BE DETERMINED BY THE OWNER'S REPRESENTATIVE IN THE FIELD.
- THE CONTRACTOR SHALL EXERCISE CARE SO AS NOT TO DAMAGE ANY EXISTING UTILITIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE IMMEDIATE REPAIRS AND COST OF ANY DAMAGE CAUSED BY THEIR WORK.
- ALL WORK SHALL BE GUARANTEED FOR ONE YEAR FROM THE DATE OF FINAL ACCEPTANCE AGAINST ALL DEFECTS IN EQUIPMENT AND WORKMANSHIP. (OR AS OUTLINED IN THE WRITTEN SPECIFICATIONS)
- ELECTRICAL SERVICE TO LOCATION OF THE CONTROLLER, WELL OR PUMP SHALL BE PROVIDED TO A JUNCTION BOX OR DISCONNECT AT THE EQUIPMENT LOCATION BY THE ELECTRICAL CONTRACTOR OR BY OWNER WHEN IT IS NOT PART OF THE BID PACKAGE.
- IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO SCALE THE PLAN AND CHECK NOZZLE TYPES TO DETERMINE THE CORRECT SPACING OF THE HEADS. THE CONTRACTOR SHALL NOT SPACE THE HEADS FURTHER APART OR USE LESS HEADS THAN SHOWN ON THE PLAN. ANY CHANGES TO THE HEAD SPACING OR LAYOUT, WITHOUT THE CONSENT OF THE LANDSCAPE ARCHITECT OR OWNER, SHALL HOLD THE IRRIGATION CONTRACTOR RESPONSIBLE FOR WARRANTY OF THE PLANTS AND OR SOD IN THESE AREAS.
- IRRIGATION SYSTEM DESIGN REQUIREMENTS: 60 GPM @ A MINIMUM OF 60 PSI AT EACH POINT OF CONNECTION. THE IRRIGATION CONTRACTOR SHALL VERIFY THE AVAILABLE GPM AND PSI PRIOR TO INSTALLATION OF THE SYSTEM.
- 48 HOURS BEFORE DIGGING, CALL 1-800-432-4770 (SUNSHINE STATE ONE CALL CENTER)

N

GRAPHIC SCALE

1 inch = 40 ft.

P.O. BOX 2852 - Winter Park, Florida 32790-2852 - Phone 407-579-8111 - Email: randy@landscape-dynamics.com

Overall Irrigation Plan

882 Magnolia
Winter Garden, Florida

DATE: 01-08-26
JOB #: 2026-002
PERMIT #
DRAWN BY: BRB
FILE NAME: Irrigation
SCALE: 1"=40'

IR100

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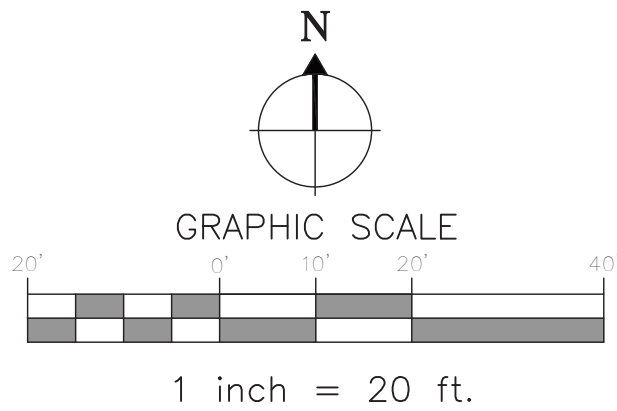
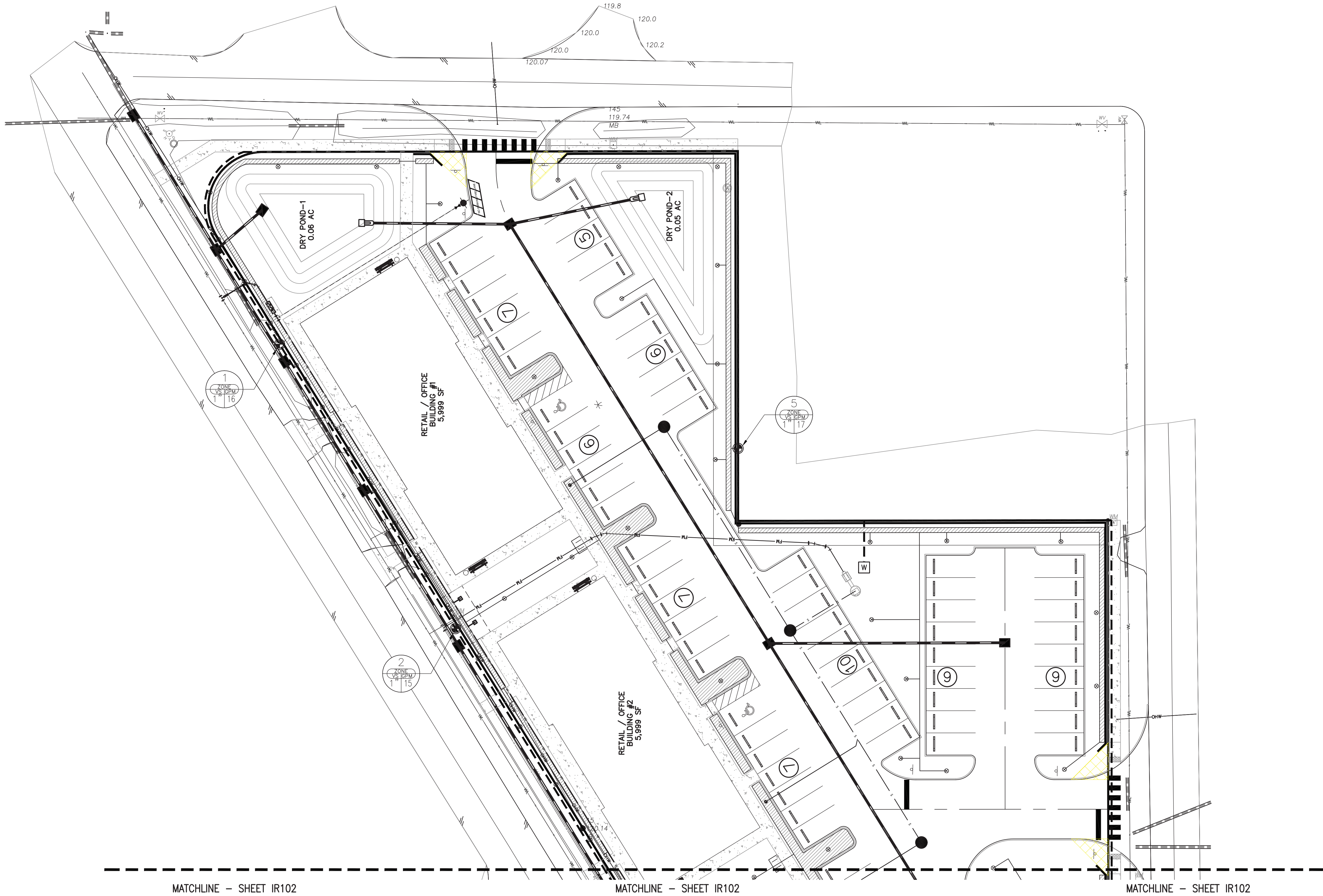
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REVISIONS

1) 2) 3) 4) 5) 6) 7) 8)

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PERMIT #
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FILE NAME: Irrigation
SCALE: 1"=20'

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Irrigation Plan
882 Magnolia
Winter Garden, Florida

REVISIONS

1	2	3	4	5	6	7	8
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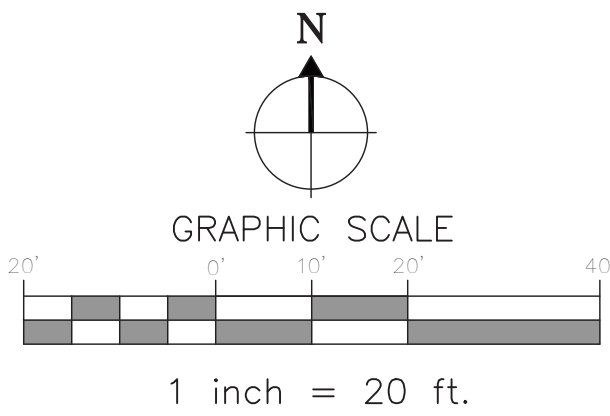
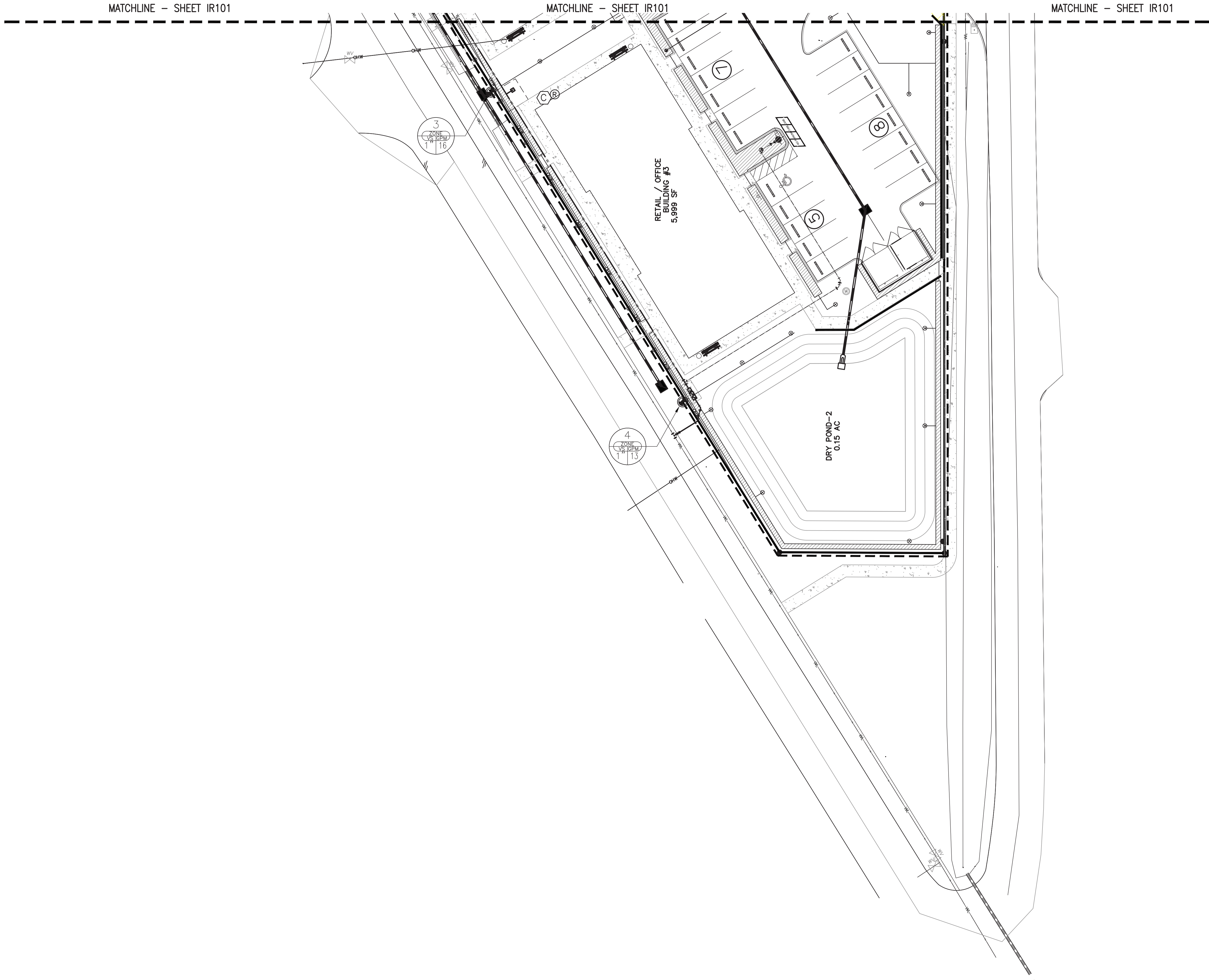
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SCALE: 1"=20'

IR102

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Irrigation Plan
882 Magnolia
Winter Garden, Florida

REVISIONS
1
2
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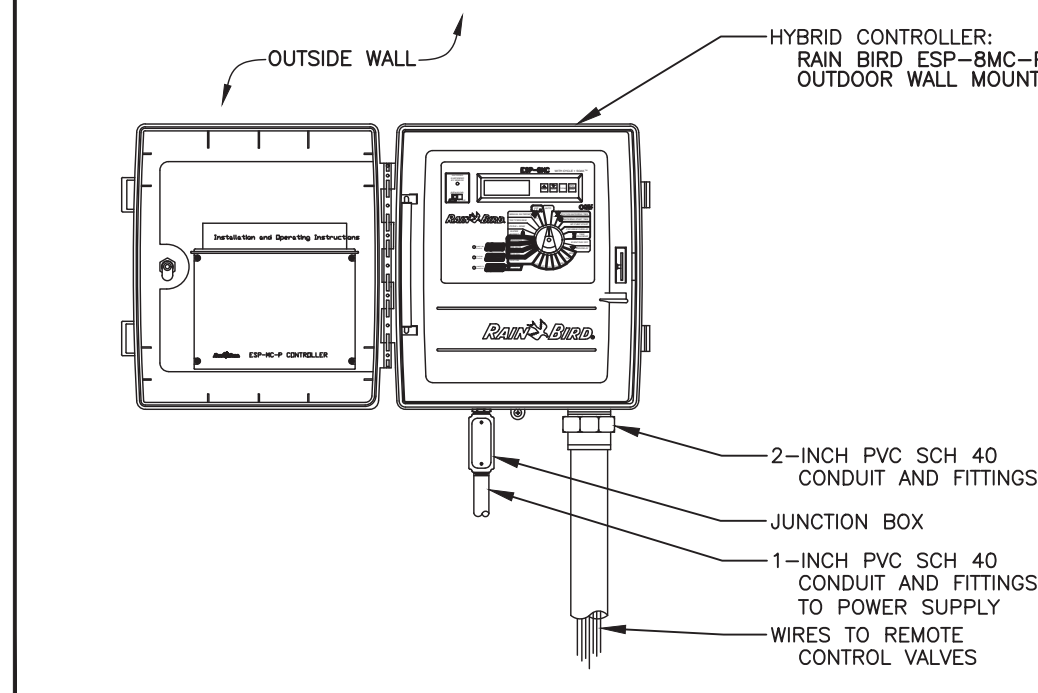
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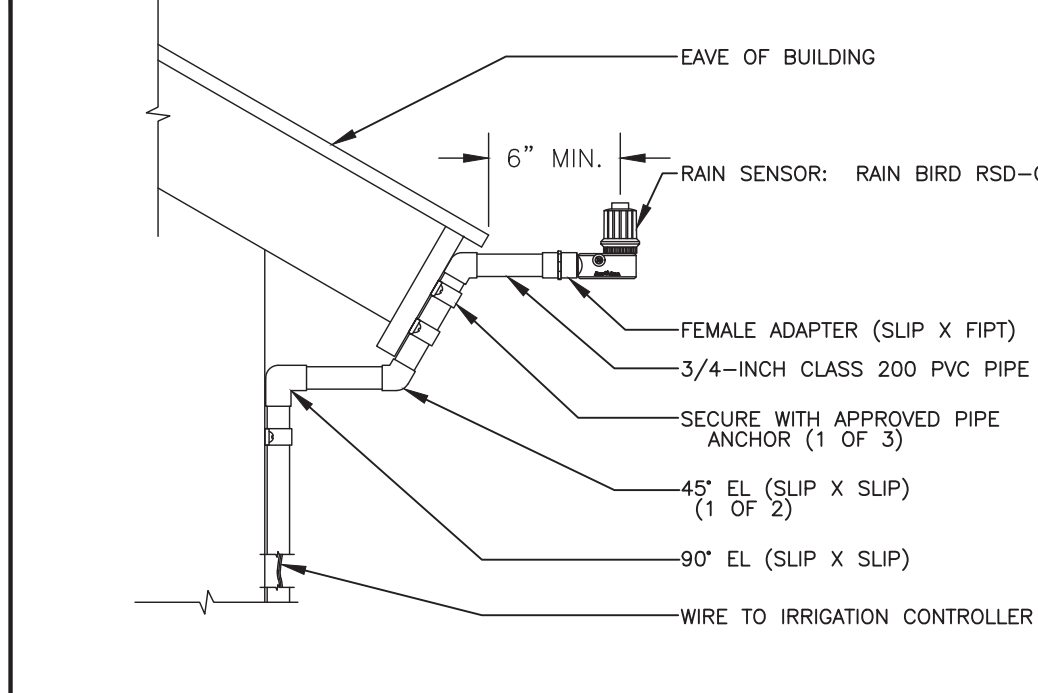
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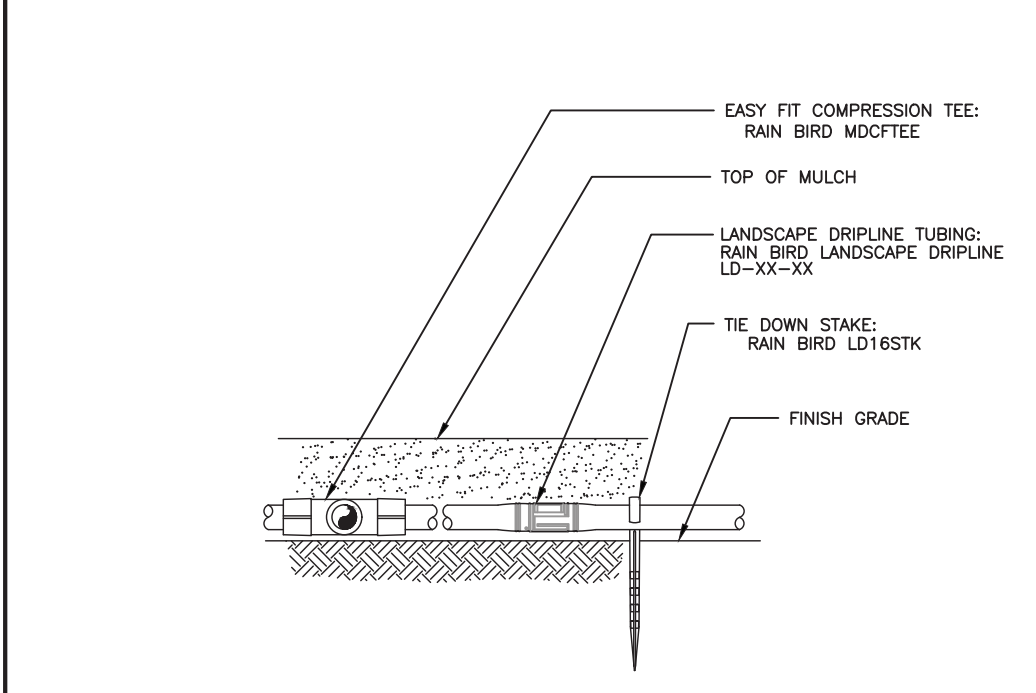
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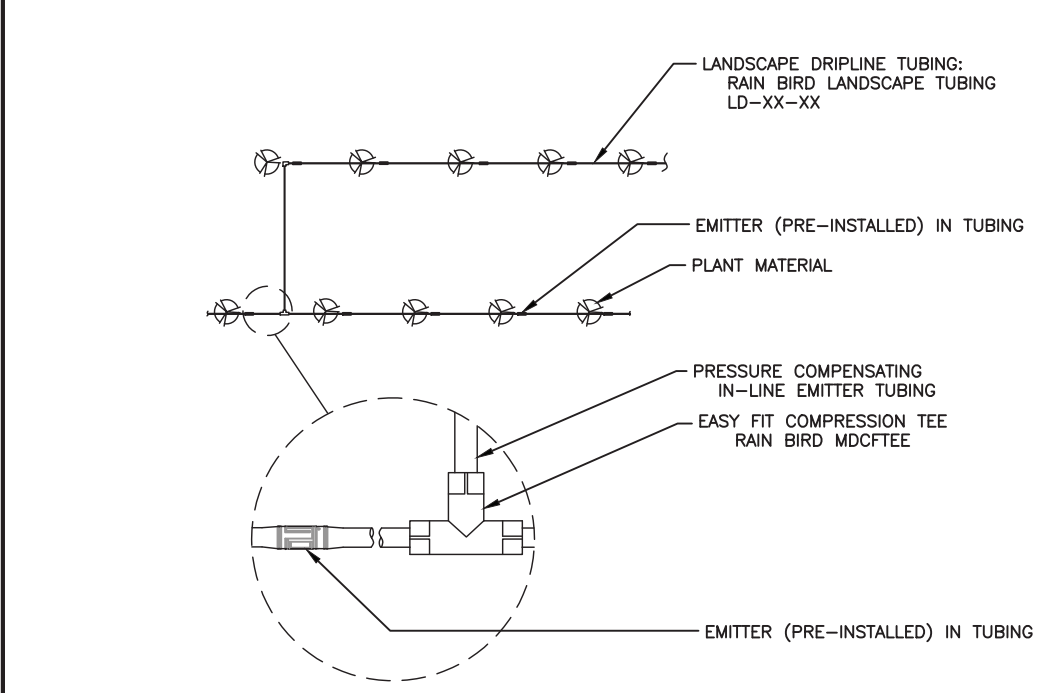
1 FOUR PROGRAM HYBRID CONTROLLER
ESP-MC PLASTIC WALL-MOUNT N.T.S.



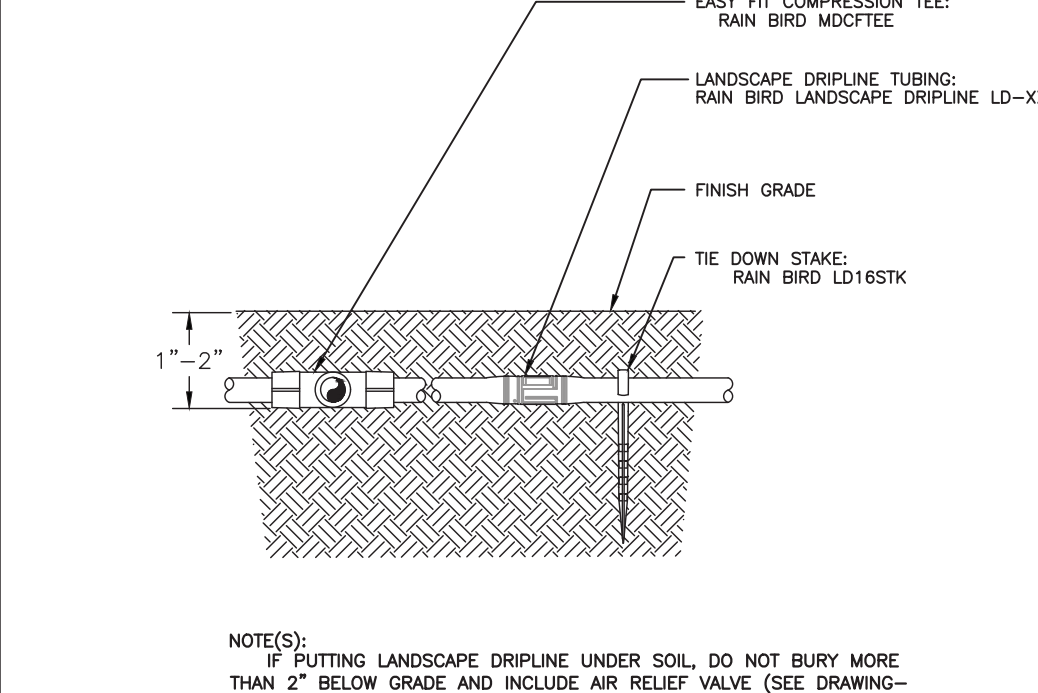
2 RAIN SENSOR
RSD-CEx ROOF CONDUIT N.T.S.



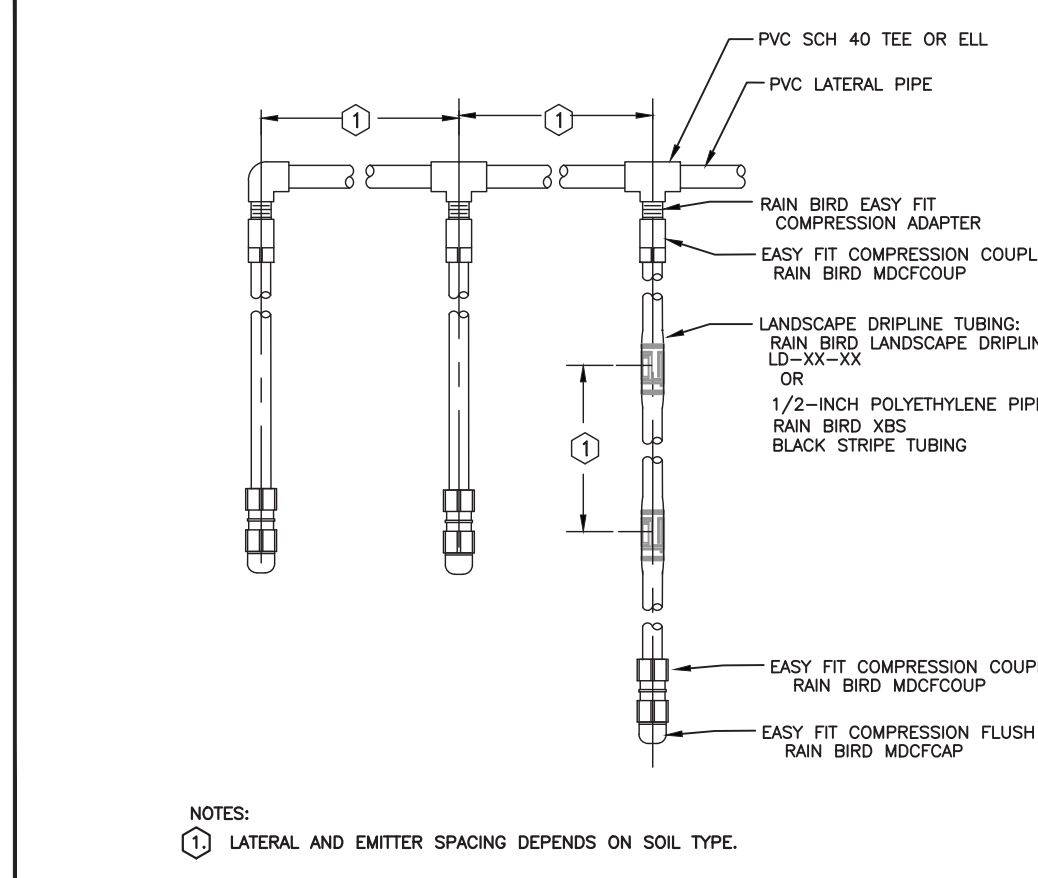
3 LANDSCAPE DRIPLINE ON GRADE
NON-POTABLE SYSTEM N.T.S.



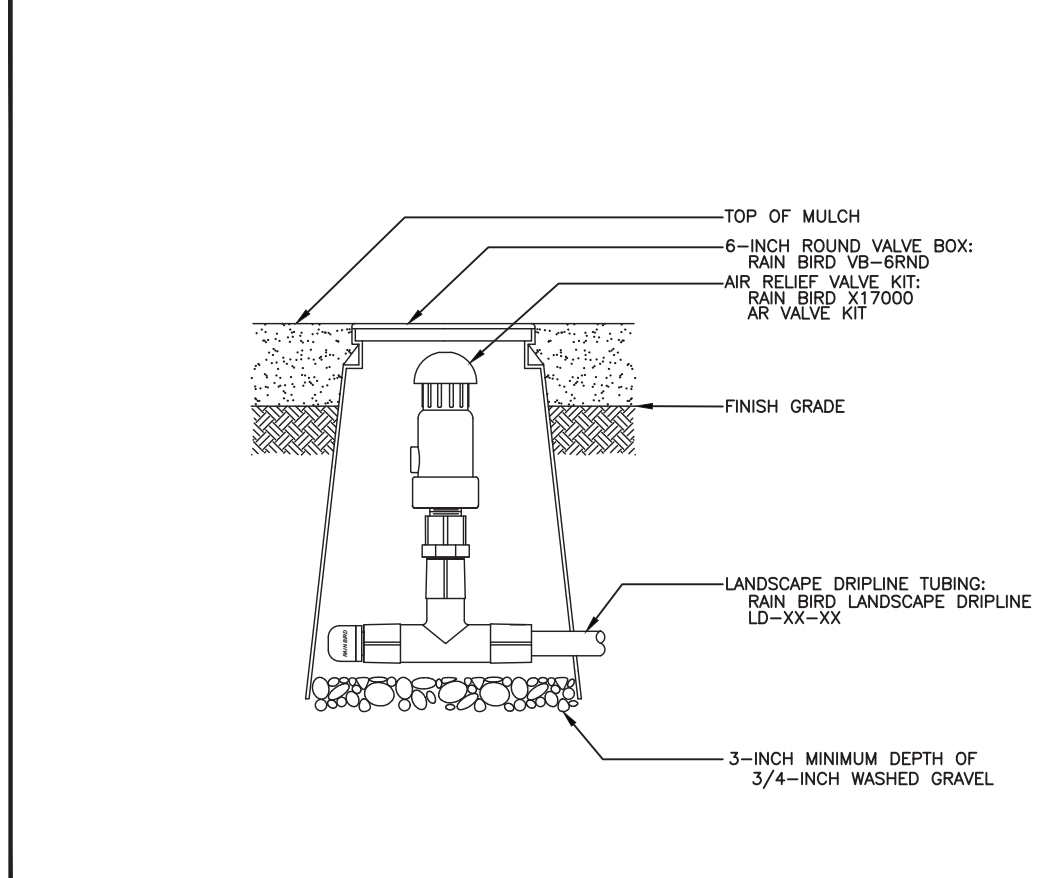
4 LANDSCAPE DRIPLINE CONNECTIONS
NON-POTABLE SYSTEM N.T.S.



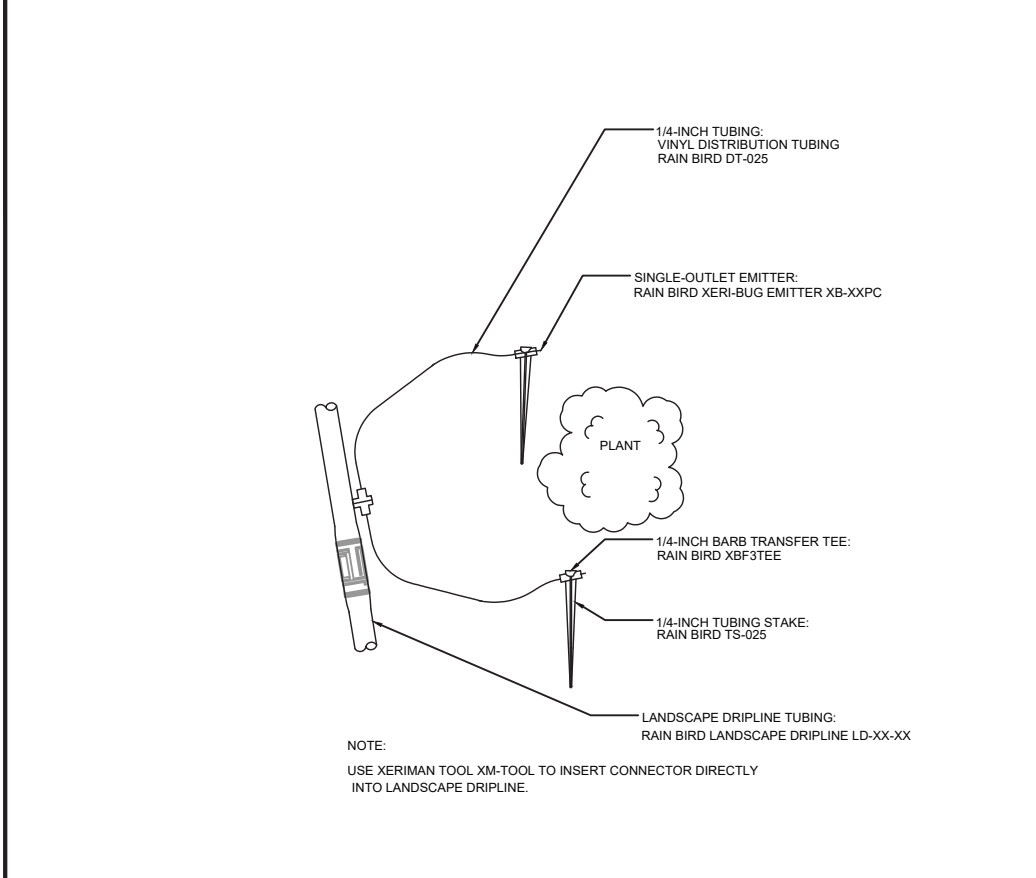
5 LANDSCAPE DRIPLINE 2" BELOW GRADE
WITH EASY FIT TEE - POTABLE SYSTEM N.T.S.



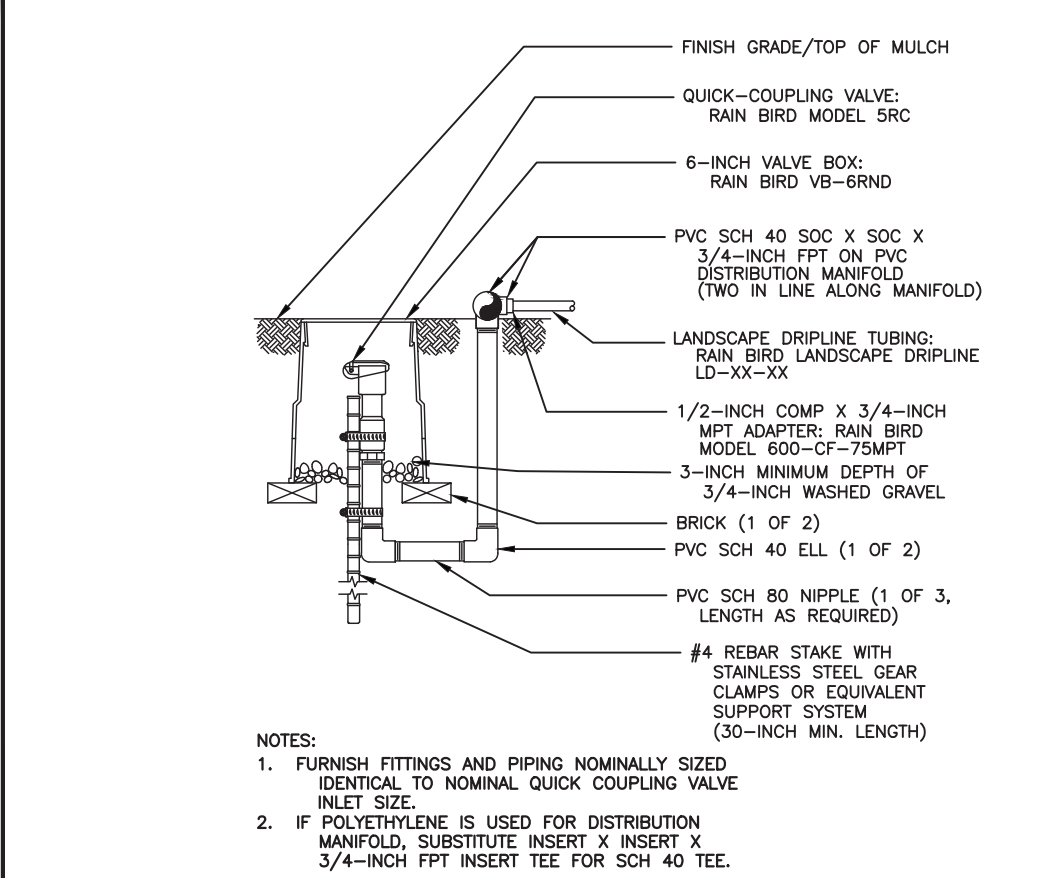
6 LANDSCAPE DRIPLINE LATERALS
NON-POTABLE SYSTEM N.T.S.



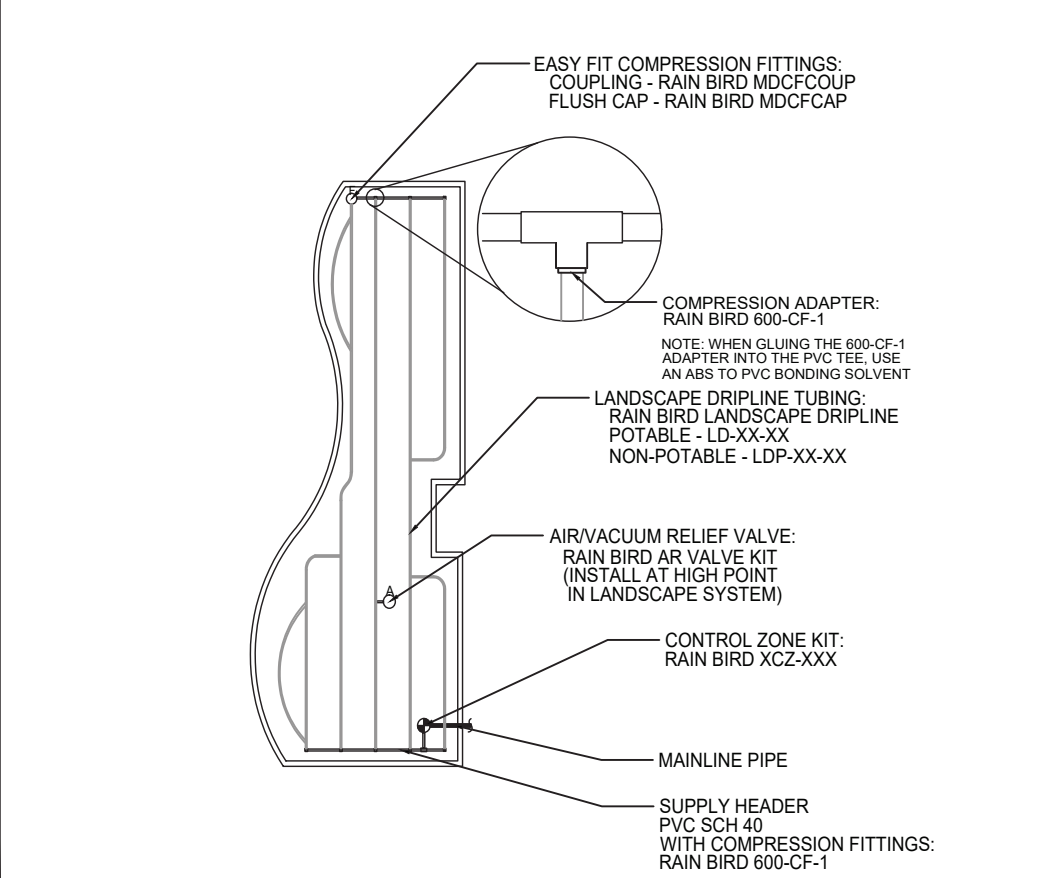
7 AIR RELIEF VALVE IN KIT
N.T.S.



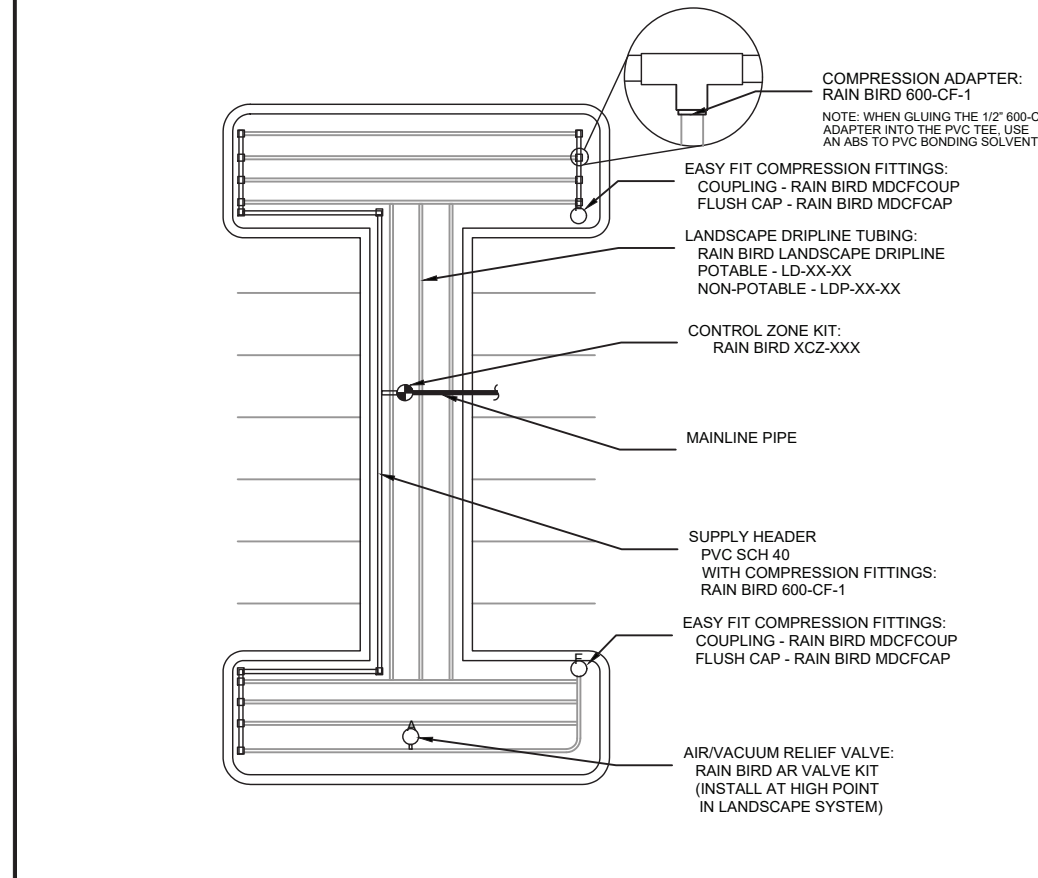
8 LANDSCAPE DRIPLINE
WITH SUPPLEMENTAL EMITTERS N.T.S.



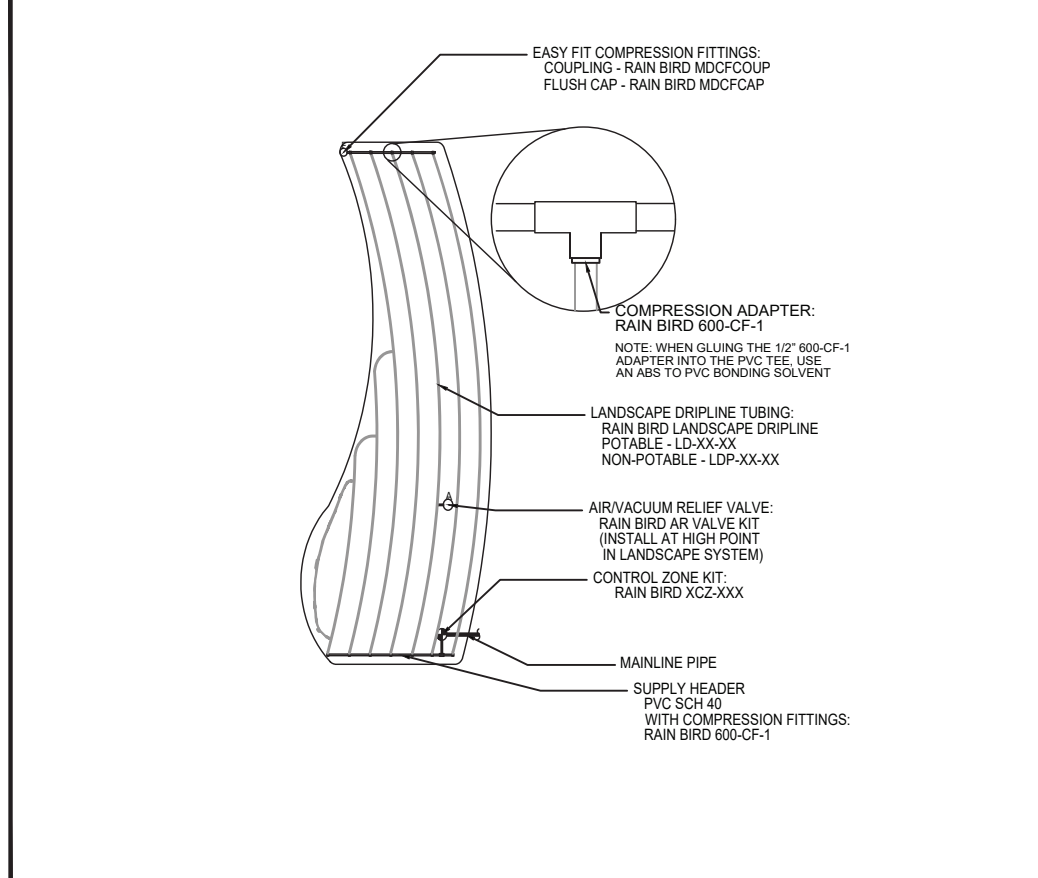
9 LANDSCAPE DRIPLINE FLUSH POINT
NON-POTABLE SYSTEM N.T.S.



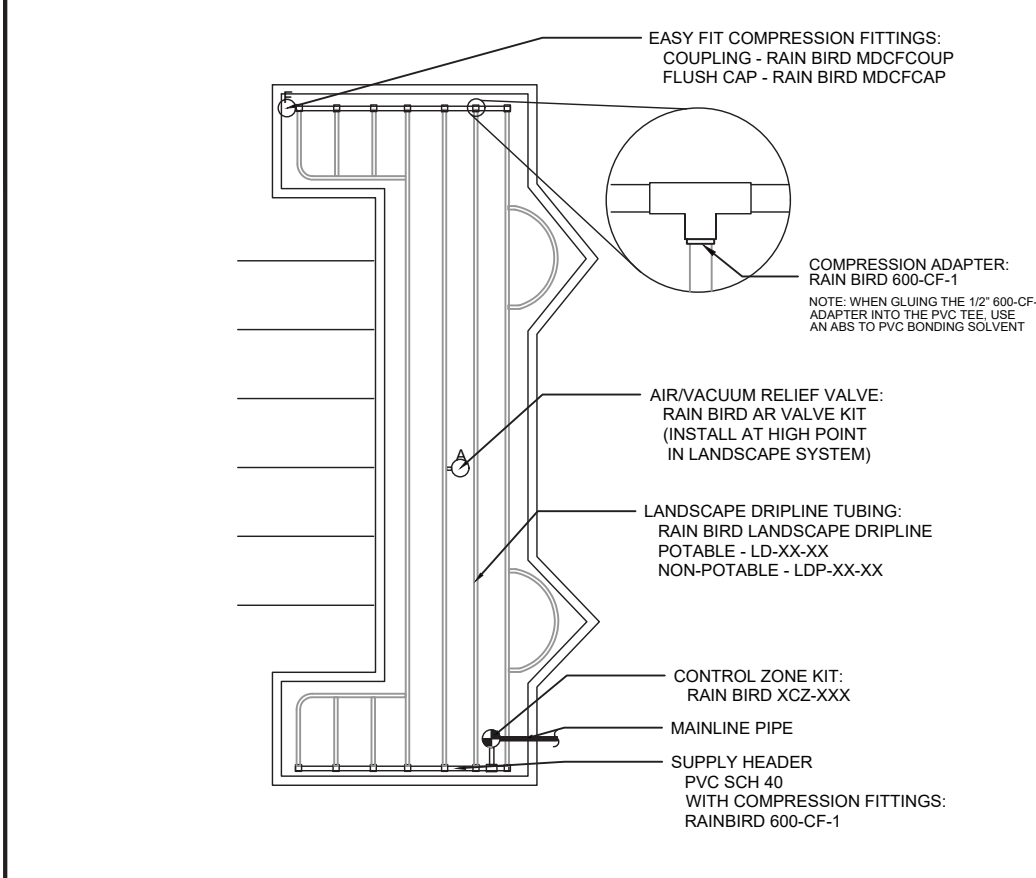
10 LANDSCAPE PLANTER - ODD SHAPED
N.T.S.



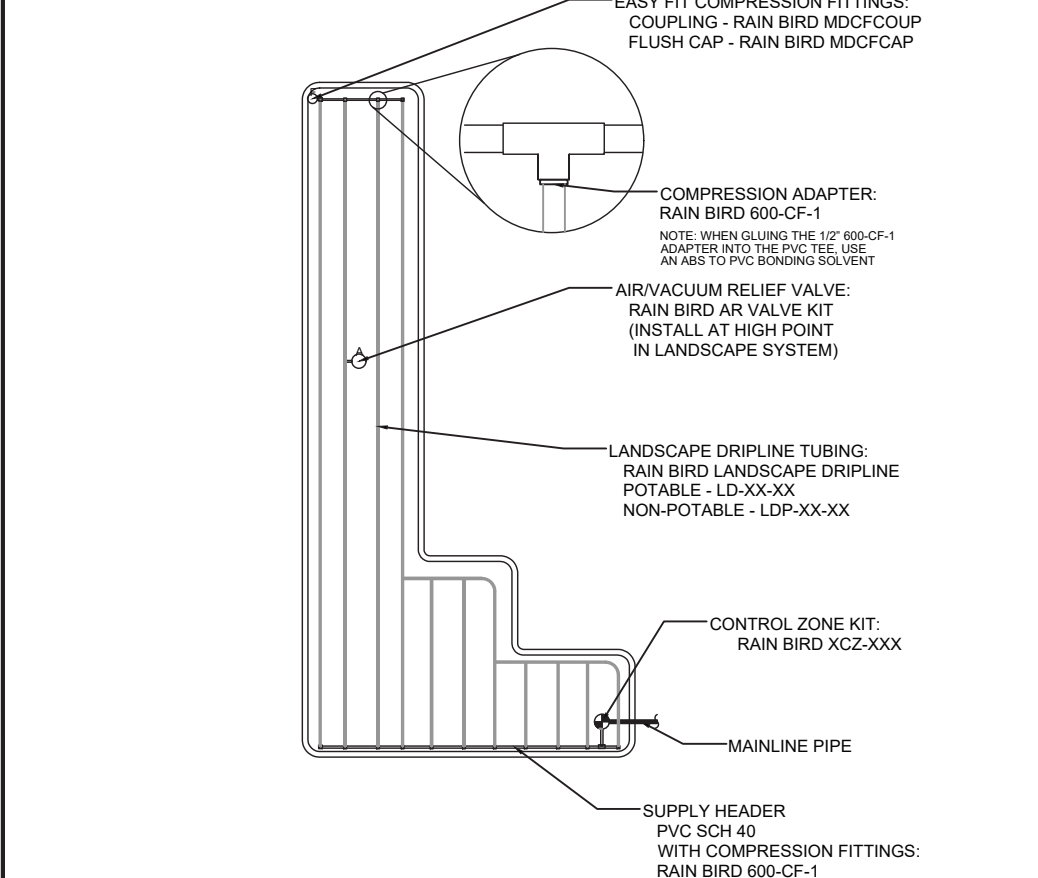
11 PARKING LOT - DOGBONE SHAPED
N.T.S.



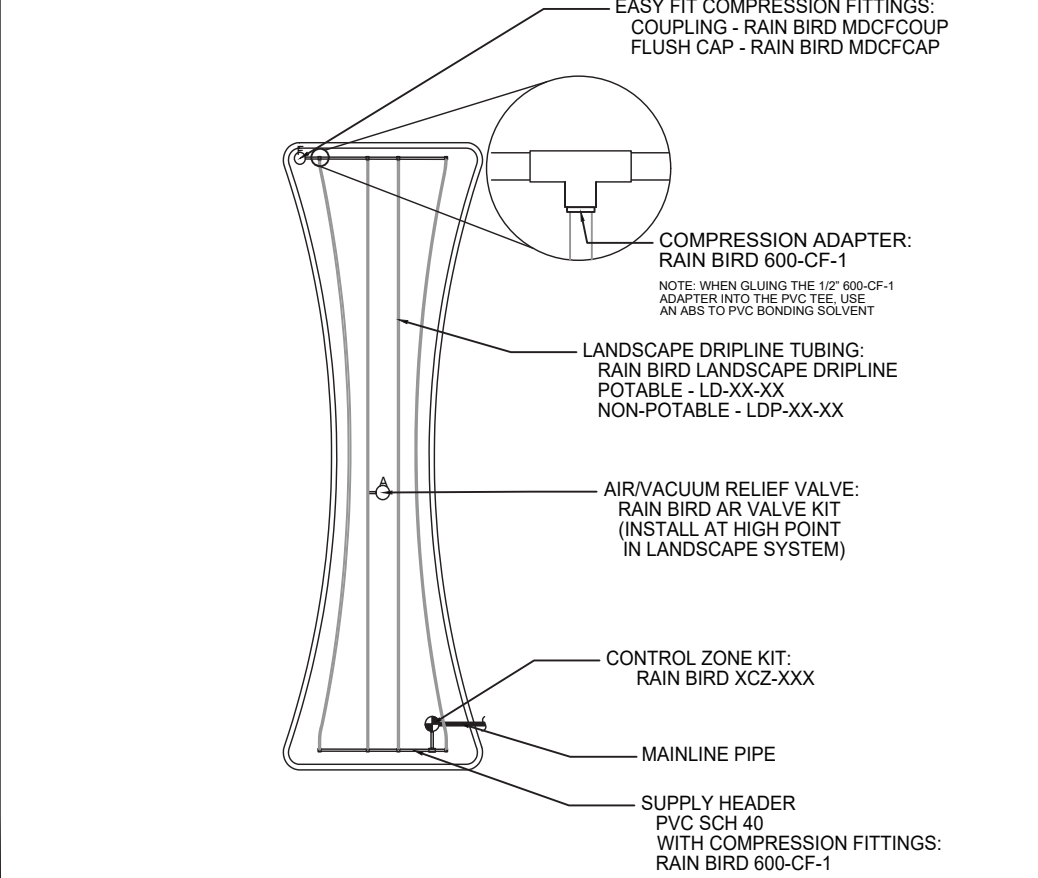
12 LANDSCAPE PLANTER - CURVED POLYGON SHAPED
N.T.S.



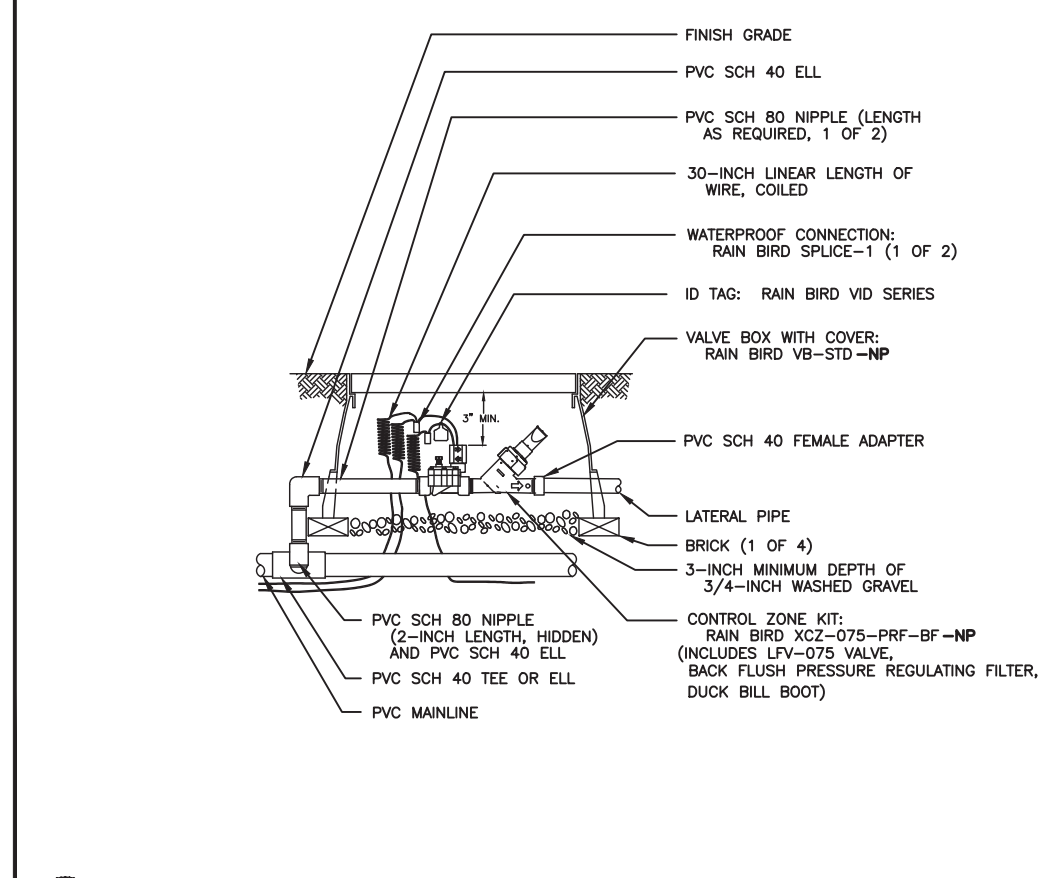
13 PARKING LOT - C SHAPED
N.T.S.



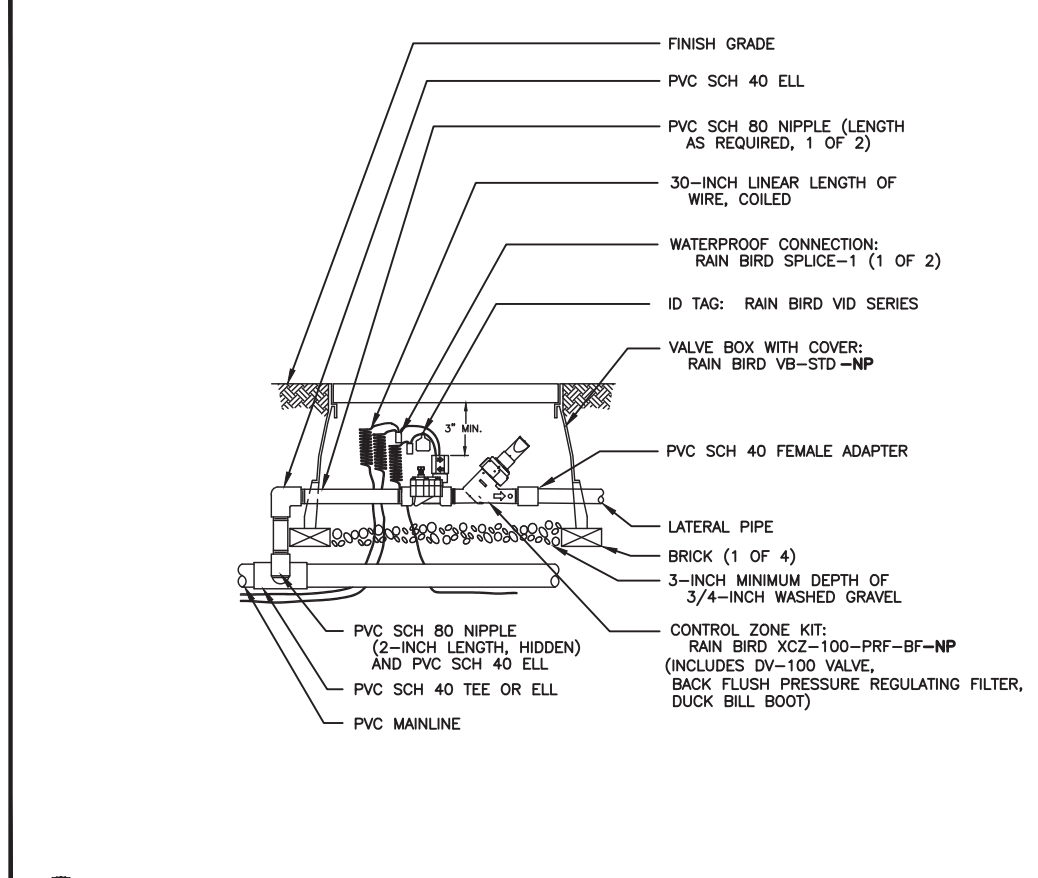
14 LANDSCAPE PLANTER - CORNER SHAPED
N.T.S.



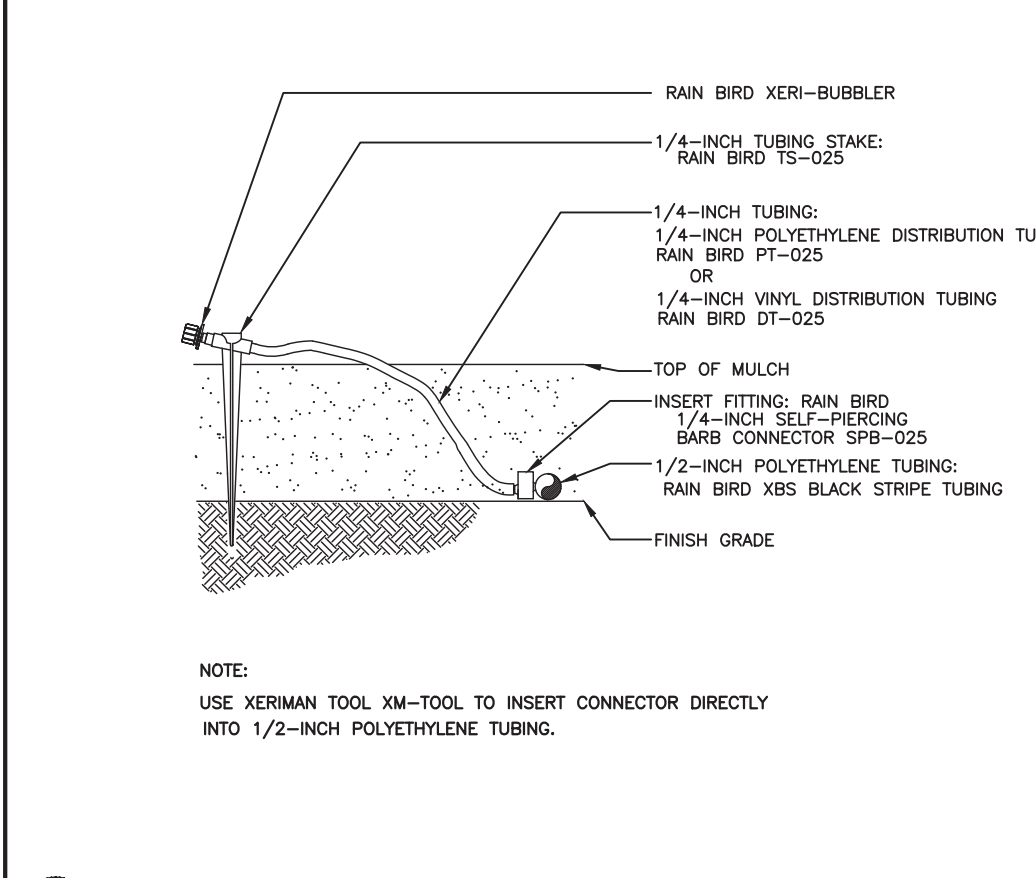
15 LANDSCAPE PLANTER - HOURGLASS SHAPED
N.T.S.



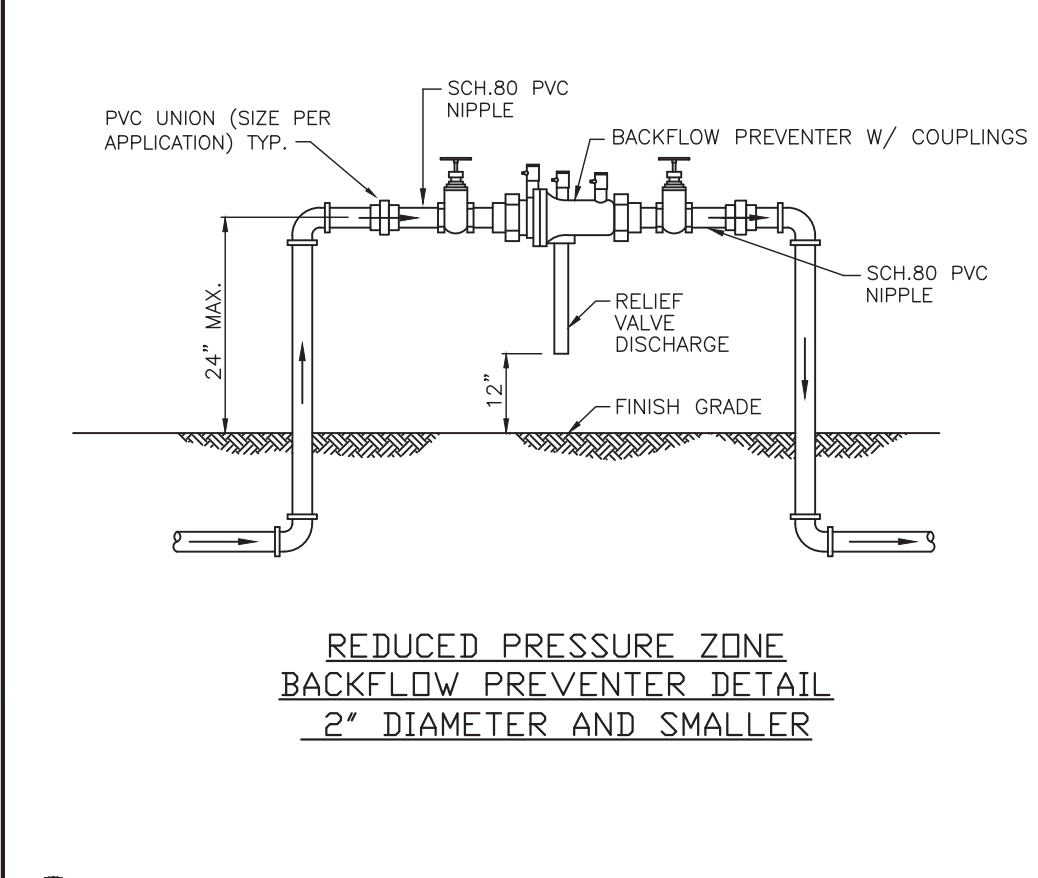
16 3/4" CONTROL ZONE KIT WITH PRESSURE REGULATING BACKFLUSH FILTER
XCZ-075-PRF-BF N.T.S.



17 1" CONTROL ZONE KIT WITH PRESSURE REGULATING BACKFLUSH FILTER
XCZ-100-PRF-BF N.T.S.



18 XERI-BUBBLER ON 1/4" TUBING
N.T.S.



19 RPZ BACKFLOW PREVENTER DETAIL
N.T.S.

LANDSCAPE ARCHITECT:
Robert R. Buchanan LAC000932
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CONTRACTOR MUST REVIEW ALL GENERAL LANDSCAPE NOTES PRIOR TO BIDDING AND CONSTRUCTION

882 Magnolia LLC
775 Garden Commerce Parkway, Suite B
Winter Garden, FL 34787

LANDSCAPE
dynamic
LANDSCAPE ARCHITECTS AND PLANNERS, LLC

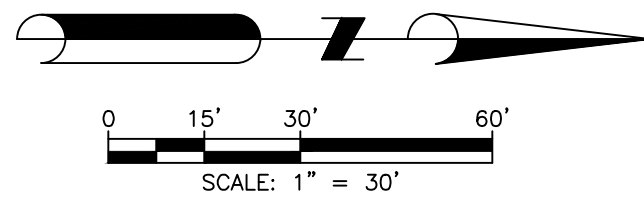
IRrigation Details
882 Magnolia
Winter Garden, Florida

REVISIONS
1 2 3 4 5 6 7 8

DATE: 01-08-26
JOB #: 2026-002
PERMIT #
DRAWN BY: BRB
FILE NAME: Irrigation
SCALE: NTS

IR200

882 MAGNOLIA SITE PHOTOMETRICS



Florida Lighting Luminaire Schedule										
Symbol	Qty	Label	Arrangement	Description	LLF	Luminaire Lumens	Luminaire Watts	Total Watts	[MANUFAC]	Mounting Height
	2	SL4BC	Single	VP-S8-1-40L-140-4K7-4F-UNV-A3-BLT-BC / VALMONT240840605TE-DI-DBL-BH	0.950	12640	140.5	281	BEACON PRODUCTS	25
	3	SL4	Single	VP-S8-1-40L-140-4K7-4F-UNV-A3-BLT / VALMONT240840605TE-DI-DBL-BH	0.950	19594	140.49	421.47	BEACON	25

Calculation Summary								
Label	CalcType	Units	Avg	Max	Min	Avg/Min	Max/Min	
Property Line	Illuminance	Fc	0.13	0.9	0.0	N.A.	N.A.	
Site	Illuminance	Fc	1.04	3.7	0.0	N.A.	N.A.	
Property Line	Illuminance	Fc	1.72	3.7	0.6	2.87	6.17	

Property Line
Illuminance (Fc)
Average = 1.72
Maximum = 3.7
Minimum = 0.6
Avg/Min Ratio = 2.87
Max/Min Ratio = 6.17

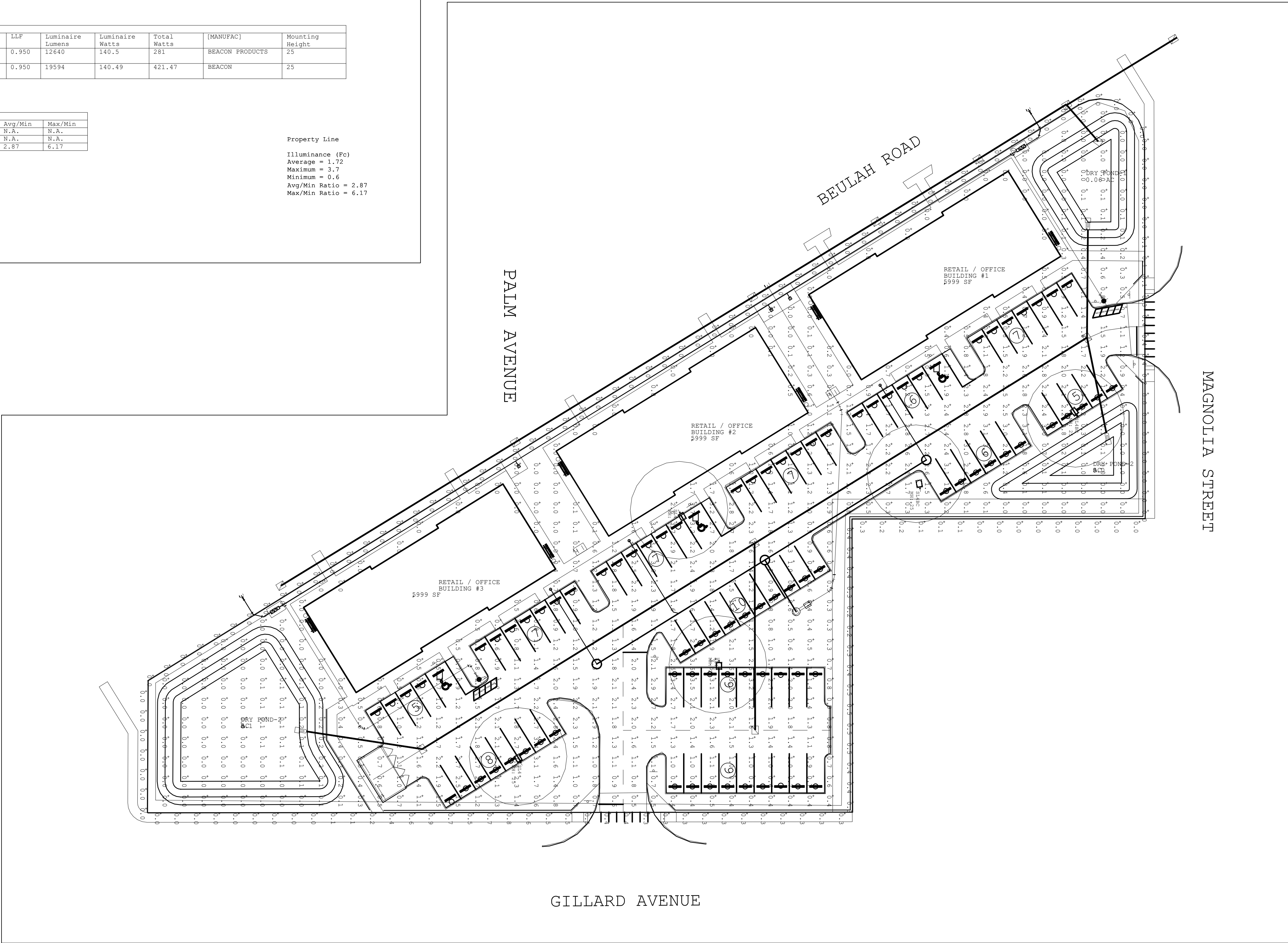


Exhibit “C”

COVER PAGE

**MAGNOLIA COMMERCIAL DEVELOPMENT PCD
Design Standards**

(1 PAGE - ATTACHED)



1 ELEVATION
A-201 1/8"=1'-0"



2 ELEVATION
A-201 1/8"=1'-0"





Business Impact Estimate

This form should be included in agenda packet for the item under which the proposed ordinance is to be considered, and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: Ordinance 26-29 (882 Magnolia St; 1211, 1221, 1233, and 1281 Beulah Rd; and 921 Palm Ave to a Planned Commercial Development (PCD) Rezoning)

This Business Impact Estimate is provided in accordance with Section 166.041(4), *Florida Statutes*. If one or more of the boxes are checked below, the checked exception(s) to the Business Impact Estimate requirement apply to the above-referenced proposed ordinance, although, the City is implementing the procedure otherwise required by law to ensure that no inadvertent procedural issue could impact the enactment of the proposed ordinance.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, *Florida Statutes*, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;
 - c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or
 - d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that, an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare): Rezoning the properties located at 882 Magnolia St; 1211, 1221, 1233, and 1281 Beulah Rd; and 921 Palm Ave to a Planned Commercial Development (PCD)

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the City: N/A

3. Estimate of direct compliance costs that businesses may reasonably incur: N/A

4. Any new charge or fee imposed by the proposed ordinance: N/A

5. Estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs: N/A

6. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: N/A

7. Additional information (if any, but may wish to include the methodology used to derive information for #1 and #2, above. For example: City staff solicited comments from businesses in the City as to the potential impact of the proposed ordinance by contacting the chamber of commerce, social media posting, direct mail or direct email, posting on City website, public workshop, etc. You may also wish to include efforts made to reduce the potential fiscal impact on businesses based on feedback from businesses. You may also wish to state here that the proposed ordinance is a generally applicable ordinance that applies to all persons similarly situated (individuals as well as businesses) and, therefore, the proposed ordinance does not impose costs only upon businesses.): N/A

CITY OF WINTER GARDEN

PLANNING & ZONING DIVISION

300 West Plant Street - Winter Garden, Florida 34787-3011 • (407) 656-4111

STAFF REPORT

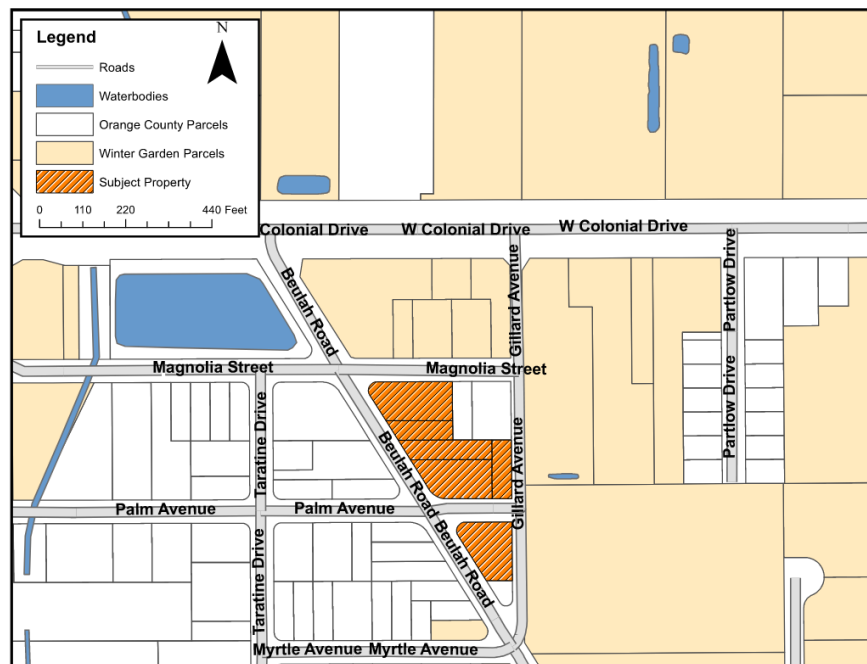
TO: PLANNING AND ZONING BOARD
PREPARED BY: SHANE FRIEDMAN, PLANNING SUPERVISOR
DATE: SEPTEMBER 14, 2026
SUBJECT: ANNEXATION, FLU AMENDMENT & PCD REZONING
MAGNOLIA COMMERCIAL DEVELOPMENT PCD
882 Magnolia St; 1211, 1221, 1233, and 1281 Beulah Rd; and 921 Palm Ave
(2.11 +/- ACRES)
PARCEL ID # 25-22-27-9384-09-010; 25-22-27-9384-09-030;
25-22-27-9384-09-040; 25-22-27-9384-09-050;
25-22-27-9384-09-070; 25-22-27-9384-10-010

APPLICANT: 882 Magnolia, LLC

INTRODUCTION

The purpose of this report is to evaluate the proposed project for compliance with the City of Winter Garden Code of Ordinances and Comprehensive Plan.

The subject property is located at 882 Magnolia Street; 1211, 1221, 1233, and 1281 Beulah Road; and 921 Palm Avenue; located at the southeast corner of Magnolia Street and Beulah Road and is approximately 2.11 ± acres in size. The map below depicts the location of the subject property within the City of Winter Garden municipal limits:



There are six parcels that compose the Subject Property. Two of the properties (882 Magnolia Street and 1211 Beulah Road) are zoned C-2, are located within the city's municipal limits, and have a Commercial (COM) Future Land Use Designation on the Future Land Use Map of the City's Comprehensive Plan. The three other properties (1221, 1233, and 1281 Beulah Road) are currently located in Unincorporated Orange County and are zoned R-1. The property located at 921 Palm Ave is zoned R-1 and is located in Winter Garden.

For the parcels located at 1221, 1233, and 1281 Beulah Road, and the vacated segment of Palm Ave, the applicant has requested annexation into the City of Winter Garden (Ordinance 26-27). For the parcels located at 1221, 1233, and 1281 Beulah Road, and the vacated segment of Palm Ave, and 921 Palm Avenue, the applicant has requested amendment to the Future Land Use Map (FLUM) of the City's Comprehensive Plan to designate these properties as City Commercial (Ordinance 26-28). The applicant has also requested to rezone the entire Subject Property (882 Magnolia Street; 1211, 1221, 1233, and 1281 Beulah Road; and the vacated segment of Palm Ave; and 921 Palm Avenue) to Planned Commercial Development (Ordinance 26-29).

In accordance with the City's Comprehensive Plan, Properties designated with the Commercial land use category are required to be developed at a floor area ratio not greater than 0.35 and a floor area ratio not greater than 0.5 by development bonus inside Activity Centers. Maximum building height is three stories and up to five stories by development bonus in activity centers. The Commercial land use category shall include retail, service, and professional activities. Uses shall be developed in a manner which is harmonious to nearby noncommercial use and which minimize traffic congestion. All commercial activity in this commercial land use category shall be adjacent to arterials or major collectors. The City shall identify different zoning districts for highway commercial, general commercial, professional / medical districts, and downtown commercial districts in the commercial land use category. Development may exceed the stated 0.35 floor area ratio only by development bonus, no development rights are guaranteed at intensities or densities above the stated permitted range. Additional zoning restrictions per each zoning district may apply. The zoning Classifications what are consistent with the Commercial classification are C-1, C-2, C-3, C-4, PCD, and INT.

EXISTING USE

The subject property is mostly vacant, except three of the lots (1221 & 1281 Beulah Road and 921 Palm Ave) currently contain single-family structures.

ADJACENT LAND USE AND ZONING

There are several properties located to the north of the subject property. One is developed with a gas station and convenience store, is zoned C-2, and is located within the City of Winter Garden's municipal limits. Two other parcels to the north are currently vacant commercial parcels, zoned C-2, and located in Winter Garden.

Two parcels to the east are developed with single-family houses, zoned R-1, and located in Unincorporated Orange County. Two parcels to the east of the subject property, on the east side of Gillard Ave, are developed with commercial/warehouse buildings, are zoned C-2 and PCD, and are located in Winter Garden.

The parcels to the west and south of the subject property, on the west side of Beulah Road, are developed with single-family homes. These parcels are all zoned R-1 and located in Unincorporated Orange County.

PROPOSED USE

The applicant is requesting to annex the County properties into the city, assign these and one additional City parcel a Commercial FLU designation, and rezone the entire subject property to Planned Commercial Development (PCD) to permit the development of the site with three new single-story multi-tenant commercial buildings with approximately 17,997 square feet of combined retail and office space. The project would include associated site development such as parking areas, drive aisles, sidewalks, a lift station, buffer wall and landscaping, and stormwater ponds.

PUBLIC FACILITY ANALYSIS

The property will be served by two full access driveways : one on Magnolia Avenue and one on Gillard Avenue. New sidewalks will be installed along all of the adjacent road frontages that do not currently have them (Magnolia Ave and Gillard Ave). The exhibits and aerial pictures do show Palm Ave running through the project boundary, however this section of right-of-way (ROW) was vacated by Orange County. The applicant does have a lot combination application running concurrently with this application and the ROW vacation will be reflected on future maps.

Water, sewer, and reclaimed utilities by the City of Winter Garden will be required for any new development of the property. At such time that the property is developed, all necessary utility lines will be extended and connections made, all extension and connection costs shall be borne by the property owner.

The City will provide garbage collection, police protection, and all other services regularly provided to City of Winter Garden residents including building permits. The property will be served by both Orange County Fire and Rescue and the City of Winter Garden Fire Department under the First Response System.

All concurrency requirements identified by the City of Winter Garden Code of Ordinances and Comprehensive Plan will be met by the proposed development.

COMMUNITY MEETING

The City held a Community Meeting on August 5th, 2026, to discuss the project with nearby property owners who may be impacted by the proposed development. Two households from the surrounding residences were in attendance, which included the property owners who directly abut the northeast corner of the property. They had questions about traffic, noise, buffering, and the proposed finished floor elevations of the development.

TRAFFIC IMPACT ANALYSIS

The applicant was required to provide a traffic impact analysis (TIA). The TIA showed the development will generate 765 daily trips, with 57 A.M peak hour trips and 97 P.M. peak hour trips. The TIA showed all roadway segments are projected to operate at acceptable levels of service and recommended no off-site improvements for the proposed development. The City's traffic consultant reviewed the TIA and concurred with this assessment.

STAFF ANALYSIS

The proposed development is a reasonable use of the land. The proposed development is consistent with the types of commercial uses that are typically found along Beulah Road, which tend to be a mix of office and retail buildings. This proposed development was designed to be harmonious with the mix of uses in the area – both commercial and residential.

The PCD ordinance limits the permitted uses on the property to commercial uses such as office, retail, and personal service uses, while prohibiting industrial uses and some higher intensity commercial uses such as gas stations and medical laboratories. The site was designed to orient the three buildings directly on Beulah Road, with the parking located at the rear of the property. This will ensure that the development is not only more aesthetically pleasing from Beulah Road, it will also provide a more comfortable experience for pedestrians and bikers.

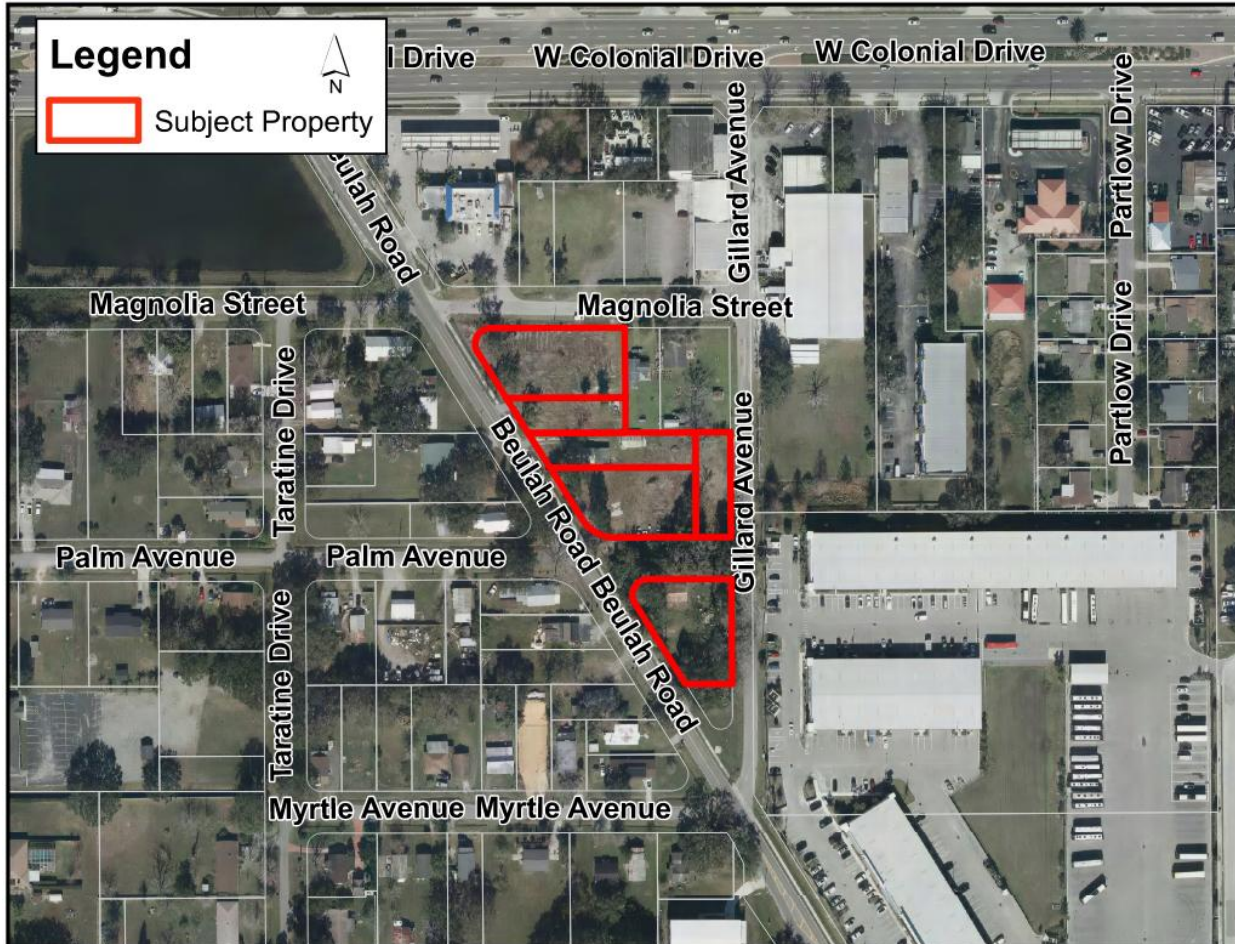
New sidewalks will be installed along all of the road frontages where they do not currently exist, and landscaping will be used for streetscape buffering. The adjacent residential properties to the north and east of the site will be extensively buffered by both landscaping and a 6' tall masonry wall. The proposed storm ponds will be planted with trees and shrubs to soften their appearance and provide additional parking lot buffering.

The PCD Architectural Design Standards are intended to ensure the development of the property will be of a high quality, exhibiting residential style commercial buildings with large front porches that will be aesthetically consistent with some of the surrounding residential structures. The project is not anticipated to generate a significant increase in traffic volume beyond that which is currently generated by other neighborhood-oriented commercial developments in the area.

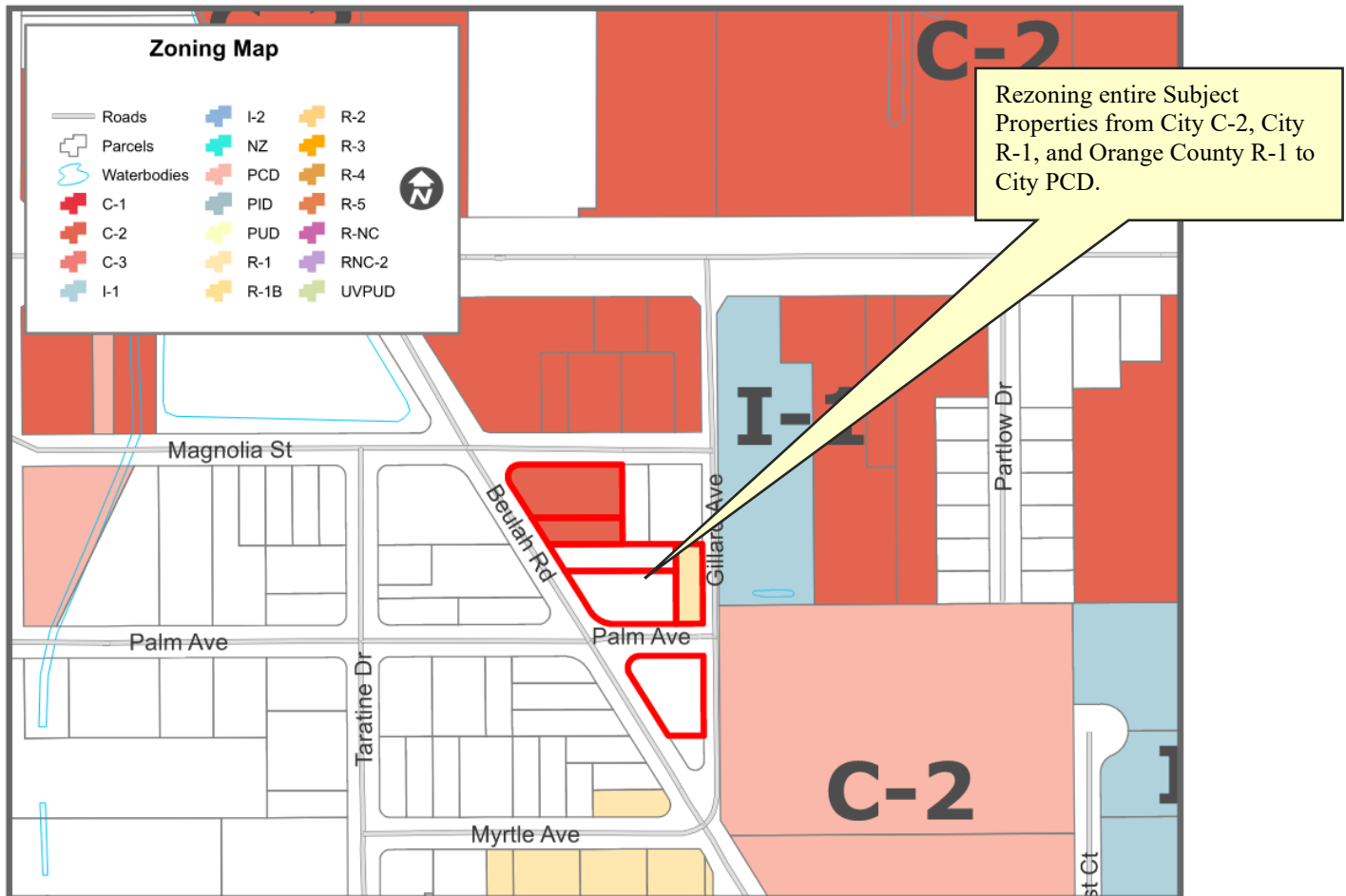
RECOMMENDATION

The proposed Annexation, FLU amendment, and PCD rezoning is consistent with the City's Comprehensive Plan and the City of Winter Garden's Code of Ordinances. For the properties located at 1221, 1233, and 1281 Beulah Road, and the vacated Palm Ave right-of-way, Staff recommends approval of Ordinance 26-27 to annex the properties into the City. For the properties located at 1221, 1233, and 1281 Beulah Road, the vacated Palm Ave right-of-way, and 921 Palm Avenue, Staff recommends approval of Ordinance 26-28 to amend the future land use designation to Commercial. Staff also recommends approval of Ordinance 26-29 to rezone the entire Subject Property to Planned Commercial Development.

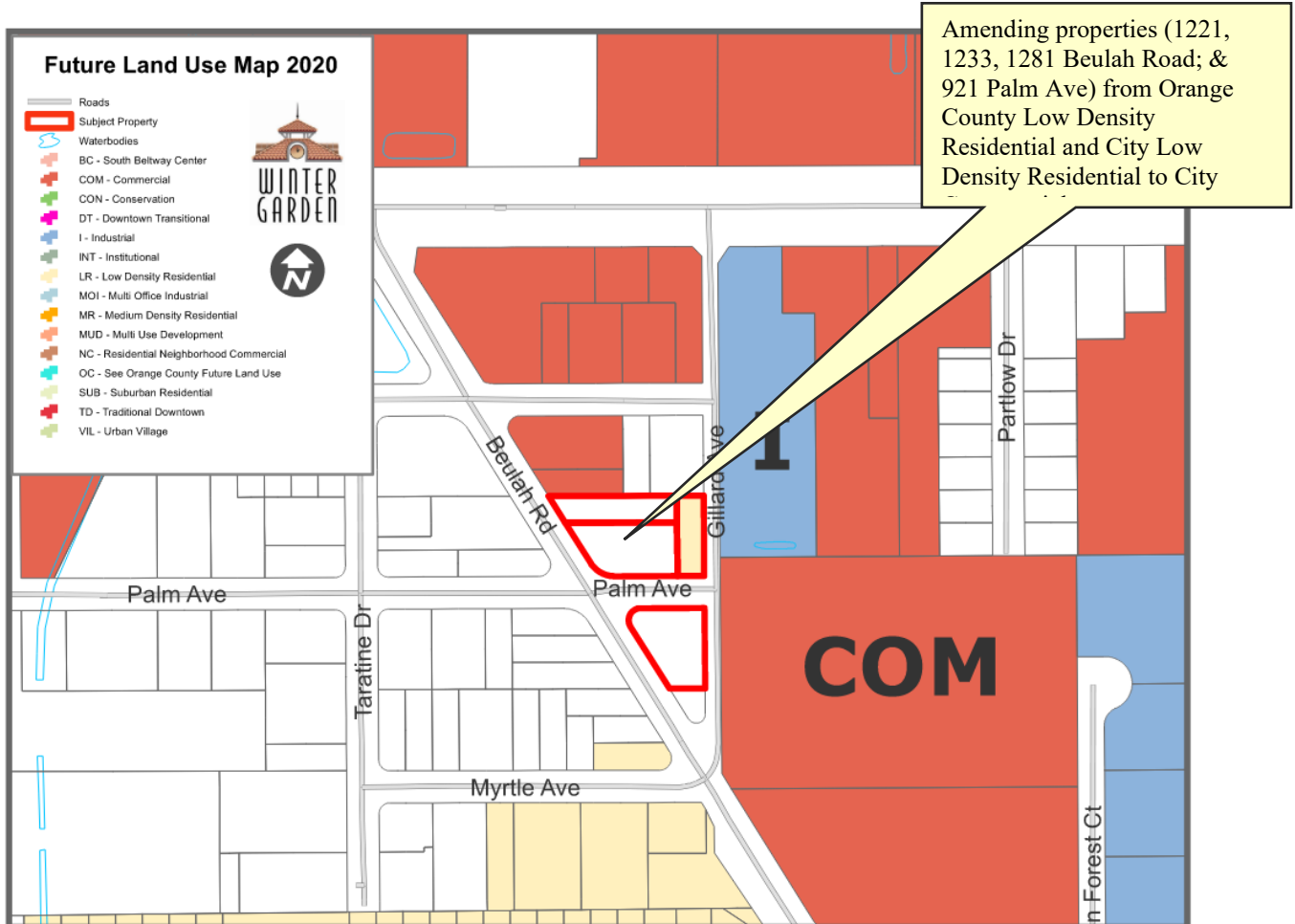
AERIAL PHOTO
Magnolia Commercial Development PCD



ZONING MAP
Magnolia Commercial Development PCD



FUTURE LAND USE MAP **Magnolia Commercial Development PCD**



END OF STAFF REPORT

THE CITY OF WINTER GARDEN
CITY COMMISSION AGENDA ITEM

From: Kelly Carson, Planning Director

Via: City Manager Jon C. Williams

Date: September 9, 2026 **Meeting Date:** September 15, 2026

Subject: 426 West Plant Street
Crooked Can Brewery
PARCEL ID# 23-22-27-2888-05-021

Issue: Special Event approval for Plant Street Market to close South Central Avenue from Plant Street to Smith Street to proceed with their event, Oktoberfest, to be held at the Plant Street Market and on South Central Avenue on October 23, 24, and 25, 2026.

Discussion:
The owner of the property is requesting approval to hold a special event October 23, 24, and 25, 2026. The event is proposed to be from 4:00 PM to 10:00 PM on Friday, 12:00 PM to 10:00 PM on Saturday, and from 12:00 PM to 6:00 PM on Sunday. This event proposes to close South Central Avenue, have several tents with food, a stage with live music on South Central Avenue, and would allow the consumption of alcohol on the closed street and behind the brewery.

Recommended Action:
Staff recommends approval of the event with conditions outlined in the attachment.

Attachment(s)/References:
Permit Application with Event Plan
Conditions of Approval



Planning & Zoning

AUG 11 2026

Received by: CEF
Project #:

P2E2026-0158

Event Date: 10/25/26

COMMUNITY DEVELOPMENT DEPARTMENT
300 WEST PLANT STREET
WINTER GARDEN, FLORIDA 34787

P: 407.877.5136
F: 407.656.0839
WWW.CWGDN.COM

SPECIAL EVENT APPLICATION FOR PUBLIC PROPERTY

DATE OF APPLICATION: 8/11/2026
ORGANIZATION/GROUP: Crooked Can Brewing Company NON-PROFIT ☐ CORP ☒ INDIV. ☐
NAME OF EVENT: Crooked Can Oktoberfest
CONTACT/REPRESENTATIVE: Alan Dekkunt PHONE # 407-267-2860
ALT. PHONE #: _____ EMAIL: alan@crookedcan.com
EVENT LOCATION: 426 West Plant Street, Winter Garden 34787 PROPOSED DATES: 10/23/2026 - 10/25/2026
HOURS: 12PM - 9PM ESTIMATED DAILY ATTENDANCE: 1000
DATES & TIMES OF EVENT SETUP & BREAKDOWN:
SET UP: 10/23/2026 - 6am BREAKDOWN: 10/25/26 - 8PM

PLEASE CHECK ALL OF THE FOLLOWING THAT APPLY:

TYPE OF EVENT

- ☒ FESTIVAL
☐ EXHIBIT(S)
☐ CARNIVAL/CIRCUS/FAIR
☐ GENERAL MEETING
☐ PARADE
☐ BLOCK PARTY OR PICNIC
☐ SPORTING EVENT/COMPETITION
☐ WEDDING/RECEPTION
☐ REVIVAL
☐ OTHER (EXPLAIN)

EVENT DETAILS

- ☐ ADMISSION CHARGE/TICKET SALES
☒ ALCOHOL SERVED
☒ ALCOHOL SALES
☐ FIREWORKS/PYROTECHNICS
☐ FOOD TRUCKS
☒ MERCH. VENDORS # OF: 4
☒ OPEN TO PUBLIC
☒ STREET/SIDEWALK CLOSURE
HOURS OF: _____
☐ CITY WATER USED
☒ EVENT HELP PREVIOUSLY
☐ CITY ELECTRIC USED

EQUIPMENT AT EVENT

- ☒ AMPLIFIED SPEAKING/MUSIC
HOURS OF: 12-9PM
☒ PORTABLE RESTROOMS
☐ SPORTS EQUIPMENT
☒ STAGE/PROPS/PRODUCTION
☒ TENTS # & SIZE OF: see site plan
☒ TEMPORARY EVENT SIGNAGE
☐ DUMPSTERS/RECEPTACLES
☒ COOKING EQUIPMENT USED
☒ GAS ☐ OPEN FLAME
☐ OTHER (EXPLAIN):

FOOD VENDING

THE DEPT. OF BUSINESS AND PROFESSIONAL REGULATION OF THE STATE OF FLORIDA REQUIRES THAT YOU NOTIFY THEIR DIVISION OF HOTELS AND RESTAURANTS NO LATER THAN THREE DAYS PRIOR TO ANY TEMPORARY EVENT WHERE FOOD WILL BE SOLD. ALL FOOD VENDORS MUST MEET MINIMUM SAFETY AND SANITATION REQUIREMENTS AND PAY A TEMPORARY EVENT LICENSING FEE IF THEY DO NOT ALREADY HOLD AN ANNUAL LICENSE WITH THE STATE OF FLORIDA. THE DIVISION OF HOTELS AND RESTAURANTS CAN BE REACHED AT 850-487-1395 OR VISIT http://www.myfloridalicense.com/dbpr/hr/licensing/GT_tempevents.html FOR MORE INFORMATION.

MISCELLANEOUS POLICIES

- BOUNCE HOUSES, INFLATABLES, AND ANY TYPE OF RIDES ARE NOT ALLOWED ON CITY PROPERTY.
- EVENT ADVERTISING WILL NOT INCLUDE ANY REFERENCE OF ENDORSEMENT BY THE CITY OF WINTER GARDEN.
- TEMPORARY EVENT SIGNAGE MUST MEET CITY CODE REQUIREMENTS. CONTACT W.G. CODE ENFORCEMENT FOR INFO.
- THERE ARE OTHER SPECIAL REQUIREMENTS FOR MOTION PHOTOGRAPHY PRODUCTION.
- THERE ARE SPECIAL REQUIREMENTS FOR FIREWORKS.
- ANY EVENT UTILIZING PLANT ST. AND EFFECTIVELY CLOSING THE WEST ORANGE TRAIL MUST NOTIFY ORANGE COUNTY PARKS AND RECREATION AT 407-654-1108.
- IF ANY PORTION OF A STATE ROAD IS TO BE CLOSED, A STATE D.O.T. REQUEST FORM MUST BE OBTAINED FROM THE WINTER GARDEN POLICE DEPT., COMPLETED AND RETURNED TO THE WGPD TO BE FILED WITH THE STATE OF FLORIDA. SUCH REQUESTS SHOULD BE SUBMITTED AT LEAST SIX WEEKS PRIOR TO THE EVENT DATE.
- MAY BE REQUIRED TO MEET WITH CITY TO PRESENT DETAILS OF EVENT.

Special Event Application for Public Property 09/2025

Page | 2 of 3

Planning & Zoning

Event Date: 10/23/26 - 10/25/26



AUG 11 2026

Received by: CEF
Project #:

P2E2026-0158

COMMUNITY DEVELOPMENT DEPARTMENT
300 WEST PLANT STREET
WINTER GARDEN, FLORIDA 34787

P: 407.877.5136
F: 407.656.0839
WWW.CWGDN.COM

SPECIAL EVENTS

PLEASE PROVIDE A GENERAL DESCRIPTION OF THE EVENT THAT INCLUDES ALL FEATURES BEING PROPOSED TO TAKE PLACE. ELABORATE ON ANY 7 OF THE ABOVE CHECKED ITEMS, IF NECESSARY: (USE BACK IF NEEDED)

Similar setup to previous years. Identical time frames for setup & Teardown

FOR OFFICIAL USE ONLY

TECHNICIAN INITIAL: _____

DATE RECEIVED: _____

☐ FEE PAID

CITY MANAGER/DESIGNEE: _____

DATE: _____

APPROVED: ☐ YES / ☐ NO

CONDITIONS: _____



Planning & Zoning

AUG 11 2026

Received by: CEF
Project #: PZE2026-0158

Event Date: 10/23/26
10/23/26 - 10/25/26

COMMUNITY DEVELOPMENT DEPARTMENT
300 WEST PLANT STREET
WINTER GARDEN, FLORIDA 34787

P: 407.877.5136
F: 407.656.0839
WWW.CWGDN.COM

SPECIAL EVENT APPLICATION FOR PUBLIC PROPERTY

PER CITY CODE 27.1.3 "SPECIAL EVENTS" ARE DEFINED AS ANY PUBLIC ASSEMBLY OF 100 OR MORE PEOPLE IN ANY PARK, SIDEWALK, ALLEY, LAKE OR OTHER PUBLICLY OWNED AREA. COMPLETED APPLICATIONS SHOULD BE SUBMITTED NO LESS THAN 30 DAYS PRIOR TO THE FIRST DATE OF THE PROPOSED EVENT. EVENTS THAT REQUIRE CLOSURE OF ANY CITY STREET OR ARE ANTICIPATED HAVING MORE THAN 500 PEOPLE IN ATTENDANCE WILL REQUIRE APPROVAL OF THE CITY COMMISSION AND SHOULD BE SUBMITTED AT LEAST EIGHT (8) WEEKS PRIOR TO THE SCHEDULED EVENT.

PLEASE SUBMIT ALL OF THE FOLLOWING ITEMS THAT APPLY ELECTRONICALLY WITH YOUR APPLICATION.

☒ USE OF PROPERTY – PROOF OF REAL PROPERTY OWNER'S OR LESSEE'S PERMISSION (IF PRIVATE PROPERTY WILL ALSO BE USED FOR THE EVENT).

☒ ELECTRONIC SUBMITTAL OF **ALL** THE APPLICATION AND SUBMITTAL DOCUMENTS THROUGH THE CITY'S BS&A ONLINE PORTAL: (https://bsaonline.com/CD_PzeProcessApplication/WizardStep?STEP=1&UID=3123)

☒ IF REGULATED BY THE STATE OF FLORIDA, A COPY OF THE STATE LICENSE, AND INSURANCE.

☒ SITE PLAN INDICATING ALL AFFECTED AREAS, STREETS PROPOSING TO BE CLOSED, TEMPORARY POWER SOURCES TO BE INSTALLED, PORTABLE RESTROOM LOCATIONS, REFUSE CANS OR DUMPSTERS, VENDOR PLACEMENT INCLUDING TENTS, PARADE ROUTE OR ANY OTHER SIGNIFICANT FEATURES, SIGNAGE, MEDICAL CARE LOCATIONS, SECURITY, ETC.

☒ COPY OF APPLICANT'S INSURANCE CERTIFICATE. ANY EVENTS THAT USE THE PUBLIC RIGHTS-OF-WAY OR CITY PROPERTY WILL REQUIRE THE APPLICANT TO NAME THE CITY OF WINTER GARDEN AS ADDITIONALLY INSURED.

LIMITS WILL IN MOST INSTANCES BE REQUIRED IN THE FOLLOWING AMOUNTS:

- | | | |
|---------------------------------|-----------|-------------------------|
| • GENERAL AGGREGATE | 1,000,000 | |
| • PRODUCTS AGGREGATE | 1,000,000 | |
| • PERSONAL & ADVERTISING INJURY | 250,000 | EACH OCCURRENCE 250,000 |
| • FIRE LEGAL LIABILITY | 50,000 | |
| • MEDICAL PAYMENTS | 2,000 | |

CITY STAFF RESERVES THE RIGHT TO REQUEST INCREASED LIMITS DEEMED NECESSARY FOR CERTAIN HIGH-RISK ACTIVITIES. INDIVIDUALS AND GROUPS WITHOUT INSURANCE, OR GROUPS THAT DO NOT PRODUCE AN APPROPRIATE CERTIFICATE OF INSURANCE TWO WEEKS PRIOR TO THE EVENT DATE WILL BE REQUIRED TO PURCHASE INDIVIDUAL EVENT POLICIES THROUGH THE CITY INSURANCE CARRIER AT LIMITS DEEMED NECESSARY BY CITY STAFF. PRICES FOR APPROPRIATE POLICIES ARE ESTABLISHED BY THE INSURANCE BROKER AND ARE NON-NEGOTIABLE. IF PROPER INSURANCE IS NOT OBTAINED OR PAID FOR AT LEAST TWO WEEKS PRIOR TO THE SCHEDULED EVENT, THE CITY RESERVES THE RIGHT TO CANCEL THE EVENT REQUEST.

PERMIT FEES:

- APPLICATION FEE **\$25.00**
- **\$50.00** FOR EVENTS WITH LESS THAN 25 PEOPLE IN ATTENDANCE
- **\$150.00** FOR EVENTS WITH 25-200 PEOPLE IN ATTENDANCE
- **\$1,000.00** FOR EVENTS WITH MORE THAN 200 PEOPLE IN ATTENDANCE

NOTE: OTHER FEES WILL BE ASSESSED IF DEEMED NECESSARY BY CERTAIN APPLICABLE DEPARTMENTS. ALTHOUGH NOT AN EXHAUSTIVE LIST, FEES MAY BE ASSESSED FOR POLICE OFFICERS, POLICE SUPERVISORS, FIRE PROTECTION, EMT PERSONNEL, STREET BARRICADING, ELECTRIC USAGE, NECESSARY MAINTENANCE STAFF, TRASH RECEPTACLES & COLLECTION, OTHER NECESSARY STAFF ON-SITE DURING EVENT HOURS, ETC. BONDS OF UP TO \$5,000,000 MAY BE REQUIRED AT THE DISCRETION OF CITY STAFF FOR EVENTS WITH ATTENDANCE OVER 500 PEOPLE AND EVENTS HOSTING CERTAIN HIGH-RISK ACTIVITIES. ALL FEES MUST BE PAID IN FULL IN CASH, CERTIFIED CHECK, MONEY ORDER, CREDIT/DEBIT CARD AT LEAST TWO WEEKS PRIOR TO THE EVENT DATE TO AVOID CANCELLATION.

APPROVAL PROCESS

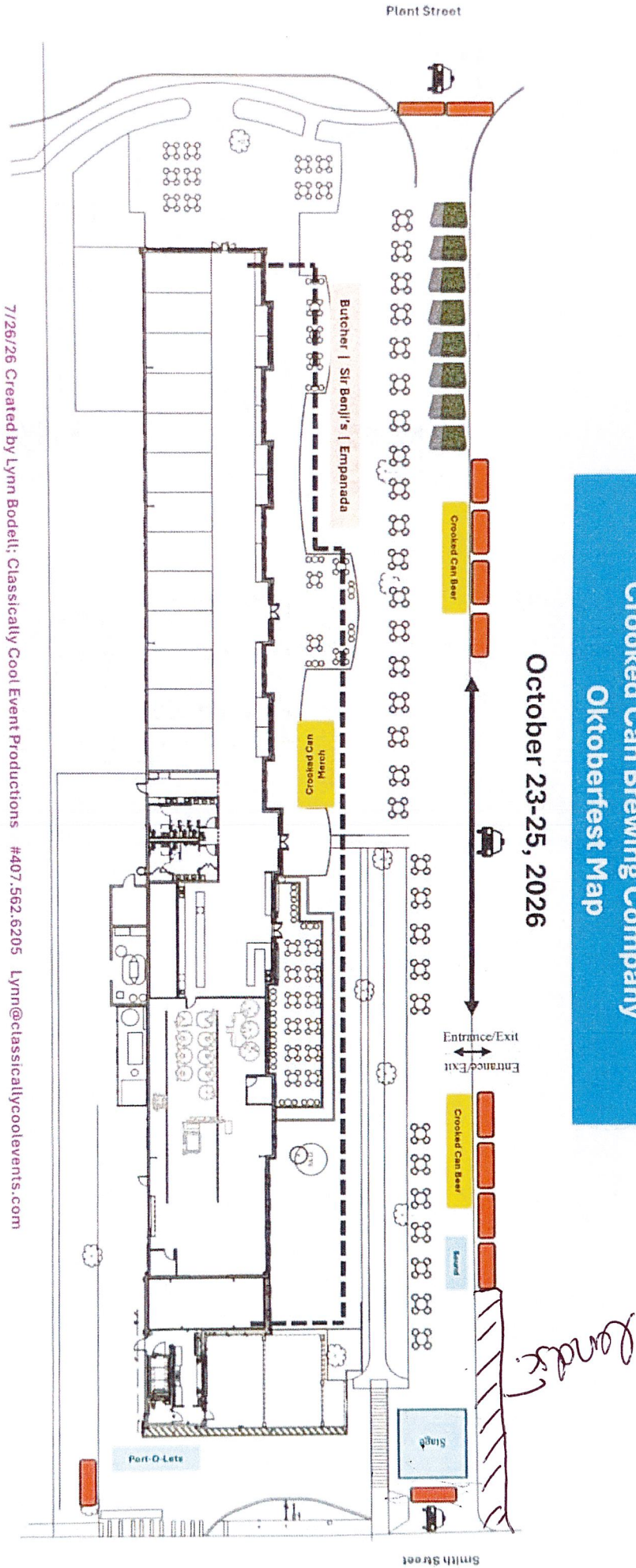
COMMUNITY DEVELOPMENT, ECONOMIC DEVELOPMENT, CITY MANAGER AND PARKS & RECREATION departments will review all requests and forward to additional departments as needed. You may be contacted to provide further information. You will be notified of initial approval, additional fee requirements and any other conditions of approval in approximately 3 to 6 weeks.

Special Event Application for Public Property 09/2025

Page | 1 of 3

Crooked Can Brewing Company Oktoberfest Map

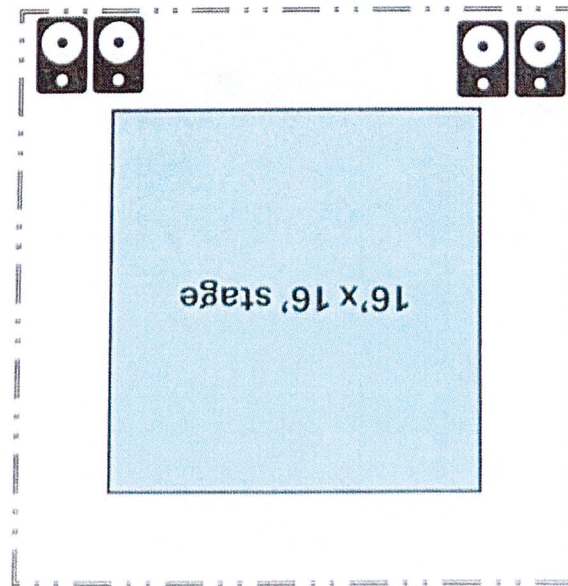
October 23-25, 2026



7/26/26 Created by Lynn Bodell; Classically Cool Event Productions #407.562.6205 Lynn@classicallycoolevents.com

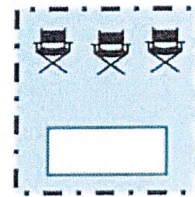
**Crooked Can Brewing Company
Oktoberfest 2025 Tent & Stage Rentals**

20' x 20' Gable Main Stage Tent



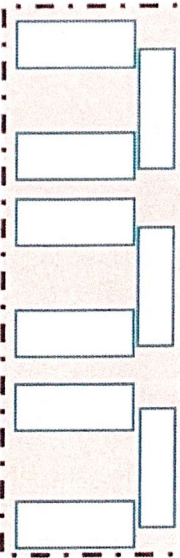
Equipment under the tent:
Musicians and their instruments
Sound & Light production equipment; speakers, microphones

10' x 10' Sound Tent



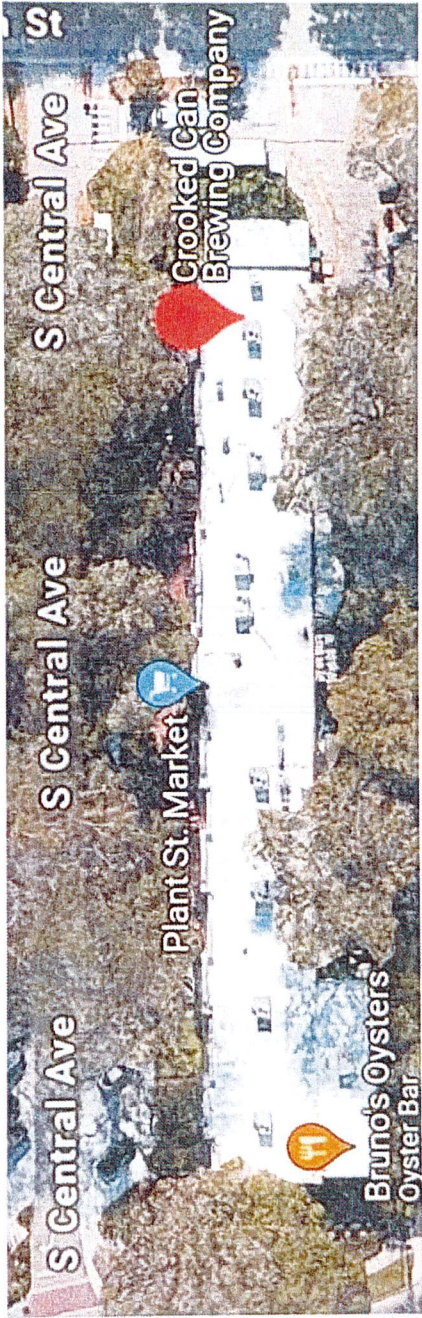
Equipment under the tent:
6' table with Sound
equipment
Chairs

10'x30' Butcher, Sir Benji's & Empanada Tent



Equipment under the tent:
6' tables for food vendors
Market lights

Crooked Can Brewing Company
426 W. Plant Street
Winter Garden, Florida 34787



Festival map layout is the same direction as this Google map photo.

Created by Lynn Bodell; Classically Cool Event Productions #407.562.6205 Lynn@classicallycoolevents.com



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

DIV OF ALCOHOLIC BEVERAGES & TOBACCO

THE RETAILER OF ALCOHOLIC BEVERAGES HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 564, FLORIDA STATUTES
SERIES: 2COP DUAL LICENSE

CROOKED CAN BREWING COMPANY LLC

CROOKED CAN BREWING COMPANY LLC
426 WEST PLANT STREET
WINTER GARDEN FL 34787

LICENSE NUMBER: BEV5812096

EXPIRATION DATE: SEPTEMBER 30, 2026

Always verify licenses online at MyFloridaLicense.com



ISSUED: 08/11/2026

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/31/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Blackadar Insurance Agency, Inc. 1436 N Ronald Reagan Blvd Longwood FL 32750	CONTACT NAME: Ella Nulph PHONE (A/C, No, Ext): 407-831-3832 E-MAIL ADDRESS: ella@blackadar.com	FAX (A/C, No): 407-830-4681
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Philadelphia Insurance Company		
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES CERTIFICATE NUMBER: 1106694467 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO- JECT ☐ LOC OTHER:	Y	Y	PHPK2643151-004	1/14/2026	1/14/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
A	☒ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY			PHPK2643151-004	1/14/2026	1/14/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ EXCESS LIAB ☐ DED ☐ RETENTION \$ ☒ OCCUR ☐ CLAIMS-MADE			PHUB896518-004	1/14/2026	1/14/2027	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Liquor Liability			PHPK2643151-004	1/14/2026	1/14/2027	Limit 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder is included as Additional Insured and Blanket Waiver of Subrogation applies; with regard to General Liability when required by written contract.
City of Winter Garden is named as additional insured with respect to general liability when required by written contract.

CERTIFICATE HOLDER

CANCELLATION

City of Winter Garden
300 W Plant Street
Winter Garden FL 34787

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Kelly Carson

From: Alan Delahunt <alan@crookedcan.com>
Sent: Monday, August 24, 2026 3:52 PM
To: Kelly Carson
Cc: Andrew Sheeter
Subject: Re: Special Event Application - Crooked Can Oktoberfest

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Kelly,

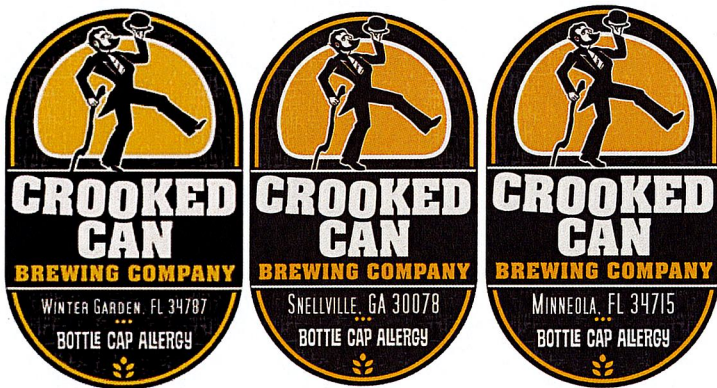
We will take care of the silt fence to protect the landscaping.

Andy has the contact for 360 West Plant, as he was involved in that sale. He will take care of it. So, we should be all set.

Sorry for the delayed response.

Cheers

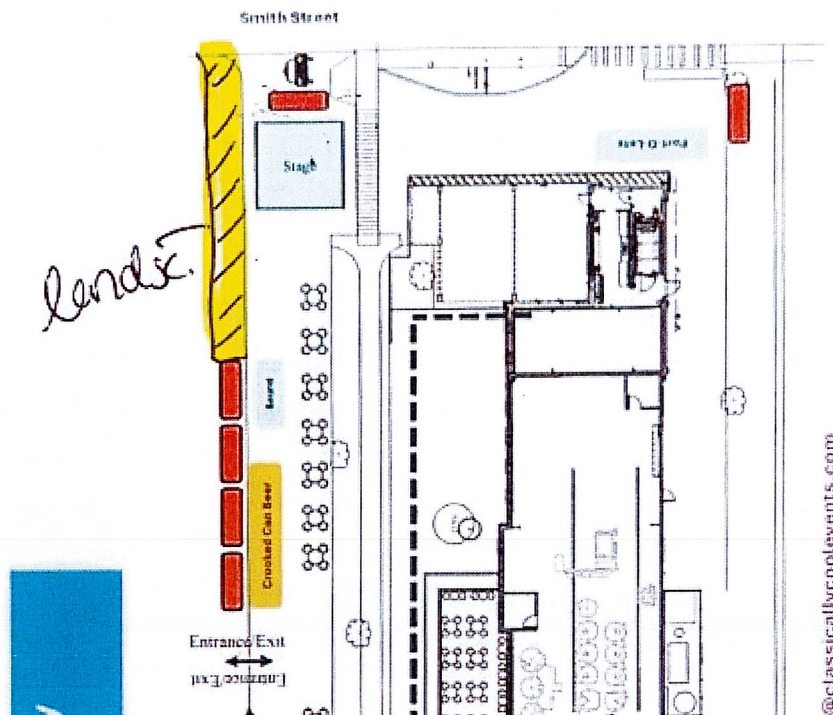
Alan Delahunt
Managing Partner
Crooked Can Brewing Company
426 W. Plant Street, Winter Garden, FL
Cell# 407-267-2860



From: Kelly Carson <kcarson@cwgdh.com>
Sent: Tuesday, August 18, 2026 10:06 AM
To: Alan Delahunt <alan@crookedcan.com>
Subject: Special Event Application - Crooked Can Oktoberfest

Hope all is well. I wanted to let you know that the City's Events Committee has reviewed your application and has the following comments and questions:

1. Landscape fencing should be installed at the southwest edge of S Central St to protect the landscape in this area (this will be a new condition of approval):



2. Have you spoken with the new owners of 360 W Plant Street yet about this event? We want to make sure they are aware of everything, especially in light of the previous “incidents”.

Please let me know if you have any questions.

Best,
Kelly



Kelly Carson
Planning Director
Planning & Zoning Division
300 West Plant St · Winter Garden, FL 34787
Ph 407.656.4111 Ext. 2312 · Fax 407.654.1258
kcarson@cwgd.com

PLEASE NOTE: Florida has a very broad public records law (F. S. 119). All emails to and from City of Winter Garden officials and employees are kept as a public record unless such written communication

WINTER GARDEN – SPECIAL EVENT CONDITIONS OF APPROVAL

Event: Crooked Can – Oktoberfest Event

Location: 426 West Plant Street
Crooked Can Brewery
PARCEL ID# 23-22-27-2888-05-021

Date of Event: October 23, 2026 4:00 PM to 10:00 PM
October 24, 2026 12:00 PM to 10:00 PM
October 25, 2026 12:00 PM to 6:00 PM

Conditions of Approval:

- Only two locations of any outdoor sales of alcohol is allowed and the locations need to be approved by the City.
- No glass is allowed in the street, alcohol must be served in opaque cups.
- Barricade fencing shall contain signage at all entrances stating “no alcohol beyond this point”
- All landscaping shall be protected from pedestrian traffic. All damaged landscaping shall be replaced within one week of this event.
- All garbage and other event detritus shall be cleaned up in the City-owned parking lot immediately after the event closes.
- Three off-duty police officers shall be at the event to ensure state and local laws are followed.
- No waivers from the noise ordinance are being granted as part of this approval, the event is subject to all conditions outlined in Chapter 38, Article IV of the City Code. A sound check must be performed with the adjacent residential property owner prior to the event.
- All outdoor amplified music shall stop by 9:00 PM.
- The owner is responsible for supplying bathroom facilities to accommodate the guests.
- The City of Winter Garden will provide barricades to close the road on October 22, 2026.
- Parking – this event cannot impact downtown parking.
- 50% of the total tent area shall be dedicated to food and non-alcohol vendors.
- Certificate of Insurance shall be provided prior to the event – it must be reviewed and approved by City Staff.
- Landscape barrier/silt fence shall be installed in the area noted on the site plan.
- A \$1,000.00 special event permit fee is required for this event.

THE CITY OF WINTER GARDEN

AGENDA ITEM

From: Kelly Carson, Planning Director

Via: Jon C. Williams, City Manager

Date: September 9, 2026 **Meeting Date:** September 15, 2026

Subject: Rotary Club Poker Tournament - Special Event

Applicant: Rotary Club of Winter Garden

Discussion:

The Rotary Club of Winter Garden is requesting to hold their annual poker tournament at Tanner Hall on Friday, November 13, 2026. The event will run from 2:00 pm until 1:00 am. The poker tournament will raise money for the Rotary Club of Winter Garden, and the expected attendance is 120 people. Pizza, beer, wine, and soda will be served.

Recommended Action:

Staff recommends approval of the Rotary Club Poker Tournament and to waive the permit fee of \$1,000.

Attachments/References:

Special Event Application



JUL 28 2026

Received by: CEF
Project #:

P2E2026-0150

COMMUNITY DEVELOPMENT DEPARTMENT
300 WEST PLANT STREET
WINTER GARDEN, FLORIDA 34787P: 407.877.5136
F: 407.656.0839
www.CWGDN.COM**OPEN-AIR SPECIAL EVENT PERMIT APPLICATION FOR PRIVATE PROPERTY**

APPLICANT NAME: Ralph DiSciullo
 ORGANIZATION/GROUP NAME: Rotary Club of Winter Garden
 NAME OF EVENT: _____
 BUSINESS ADDRESS: 29 Garden Ave
 CITY: Winter Garden FL STATE: FL ZIP: 34787
 BUSINESS PHONE: 407-718-2223 BUSINESS FACSIMILE: _____
 EMAIL: ralph@mybeaconmortgage.com
 MAILING ADDRESS
 (IF DIFFERENT FROM ABOVE): _____
 CITY: _____ STATE: _____ ZIP: _____
 FEIN: _____ NON PROFIT ☒ CORPORATION ☐ INDIVIDUAL ☐
 EVENT LOCATION: 29 Garden Ave WEG
 (MAP MUST BE ATTACHED)
 CITY: Winter Garden STATE: FL ZIP: 34787

TYPE OF EVENT	EVENT DETAILS	EVENT EQUIPMENT
☐ FESTIVAL	☒ ADMISSION CHARGE/TICKET SALES	☐ AMPLIFIED SPEAKING/MUSIC
☐ EXHIBIT(S)	☒ ALCOHOL SERVED	☐ PORTABLE RESTROOMS
☐ CARNIVAL/CIRCUS/FAIR	☒ ALCOHOL SALES	☐ SPORTS EQUIPMENT
☐ GENERAL MEETING	☐ FIREWORKS/PYROTECHNICS	☐ STAGE/PROPS/PRODUCTION
☐ PARADE	☐ FOOD VENDORS: # OF _____	☐ INFLATABLE DEVICES
☐ SPORTING EVENT/COMPETITION	☐ MERCHANDISE VENDORS: # OF _____	☐ DUMPSTERS/RECEPTACLES
☐ WEDDING/RECEPTION	☒ OPEN TO PUBLIC	☐ COOKING EQUIPMENT USED
☐ REVIVAL	☐ STREET / SIDEWALK CLOSURE	☐ GAS ☐ OPEN FLAME
☒ OTHER: (EXPLAIN) <u>Fund Raiser</u>	☐ CITY WATER USED	☐ TEMPORARY EVENT SIGNAGE
<u>Potter Tournament</u>	☐ ELECTRIC USED	# OF: _____
_____	☐ PREVIOUSLY HELD EVENT	SIZE(S): _____
_____	☐ OTHER: (EXPLAIN)	LOCATION: _____
_____	_____	TENTS #OF: _____
_____	_____	SIZE(S): _____
_____	_____	OTHER: (EXPLAIN)
_____	_____	_____



JUL 28 2026

Received by: CEF
Project #:

PLE 2026-0150

COMMUNITY DEVELOPMENT DEPARTMENT
300 WEST PLANT STREET
WINTER GARDEN, FLORIDA 34787P: 407.877.5136
F: 407.656.0839
WWW.CWGDN.COM

PLEASE PROVIDE A GENERAL DESCRIPTION OF THE EVENT THAT INCLUDES ALL FEATURES BEING PROPOSED TO TAKE PLACE. ELABORATE ON ANY OF THE ABOVE CHECKED ITEMS IF NECESSARY (USE BACK OF APPLICATION IF NECESSARY):

Annual Poller Tournament to raise money for the Rotary club of Winter Garden. We usually have about 100-125 players. Pizza, Beer, wine and soda will be served.

DAYS AND HOURS OF EVENT:

START DATE: 11/13/2026

END DATE: 11/14/2026

EVENT HOURS:

SUN	MON	TUE	WED	THU	FRI	SAT
					2pm	1am

ESTIMATED DAILY ATTENDANCE:

SUN	MON	TUE	WED	THU	FRI	SAT
					120	

HOURS OF AMPLIFIED SPEAKING/MUSIC: (IF DIFFERENT FROM ABOVE)

SUN	MON	TUE	WED	THU	FRI	SAT

HOURS OF STREET/SIDEWALK CLOSURE: (IF DIFFERENT FROM ABOVE)

SUN	MON	TUE	WED	THU	FRI	SAT

CONTACT PERSON:

Ralph DiSciallo

ADDRESS:

824 Lost Grove Circle

CITY:

Winter Garden

STATE:

FL

ZIP:

34787

PHONE:

407-718-2223

CELLULAR:

EMAIL:

ralph@mybeaconmortgage.com

PROPERTY OWNER:

ADDRESS:

CITY:

STATE:

ZIP:

PHONE:

CELLULAR:

EMAIL:

Even Date: 11/13/26

JUL 28 2026

Open-Air Special Event Permit Application 05-2025

Received by: CEF
Project #: P2E2026-0150

I, Ralph DiSciullo

, CERTIFY THAT THE INFORMATION CONTAINED HEREIN IS TRUE AND

CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. IF ANY INFORMATION IS FOUND TO BE FALSE OR MISREPRESENTED, SUCH FACT MAY BE JUST CAUSE FOR IMMEDIATE REVOCATION OF ANY PERMIT ISSUED TO ME. IT IS FURTHER UNDERSTOOD THAT THIS PERMIT IS FOR THE PRIVILEGE OF ENGAGING IN THE BUSINESS PROFESSION OR OCCUPATION SHOWN AND ONLY AT THE LOCATION SHOWN HEREIN AND THAT I WILL COMPLY WITH THE CODE OF THE CITY OF WINTER GARDEN. FAILURE TO CORRECT CONDITIONS ON THE PREMISES THAT ARE IN VIOLATION OF THE CITY CODE WILL RESULT IN REVOCATION OF SAID PERMIT. I UNDERSTAND THAT CONDUCTING BUSINESS WITHOUT A PERMIT SHALL BE PUNISHED AS SET FORTH IN CHAPTER 2, ARTICLE II OF THE CITY CODE.

Ralph DiSciullo

APPLICANT'S SIGNATURE

SWORN TO (OR AFFIRMED) AND SUBSCRIBED BEFORE ME THIS 28 DAY OF July, 2026 BY Ralph DiSciullo, WHO DID NOT TAKE AN OATH.

☒ PERSONALLY KNOWN OR;

☐ PRODUCED IDENTIFICATION / TYPE OF ID PRODUCED _____

Notary Seal



[Signature]

SIGNATURE OF NOTARY

NOTE: ANY PERMITTEE WHOSE OPEN AIR VENDOR PERMIT IS SUSPENDED OR REVOKED, OR ANY APPLICANT WHOSE APPLICATION FOR AN OPEN AIR VENDOR PERMIT IS DENIED PURSUANT TO CITY CODE SHALL RECEIVE A STATEMENT, IN WRITING, OUTLINING THE REASONS FOR SUCH SUSPENSION, REVOCATION, OR DENIAL OF THE PERMIT. AN APPLICANT MAY APPEAL SUCH SUSPENSION, REVOCATION OR DENIAL OF THE PERMIT TO THE CITY COMMISSION BY FILING A WRITTEN REQUEST FOR APPEAL WITH THE CITY CLERK, ACCOMPANIED BY THE ADMINISTRATIVE APPELLATE FEE AS PERIODICALLY DETERMINED BY THE CLERK'S OFFICE, WITHIN TEN (10) DAYS AFTER THE DATE OF THE WRITTEN SUSPENSION, REVOCATION OR DENIAL. APPEALS FROM DECISIONS OF THE CITY MANAGER'S OFFICE, INCLUDING DECISIONS OF REVOCATION OR SUSPENSION, MADE PURSUANT TO THIS ARTICLE SHALL BE ADDRESSED BY THE CITY COMMISSION. WHEN TIMELY FILED, AN APPEAL SHALL BE HEARD AT THE NEXT REGULARLY SCHEDULED CITY COMMISSION MEETING, WHICH MEETING IS SCHEDULED AT LEAST FOURTEEN (14) DAYS AFTER THE FILING OF SUCH APPEAL. APPEALS FROM THE DECISIONS OF THE CITY COMMISSION SHALL BE AS PROVIDED IN CITY CODE SECTION 98-32.

FOR OFFICE USE ONLY
APPLICATION REVIEW

CITY MANAGER/DESIGNEE		DATE		APPROVAL	☐ YES	☐ NO
		CONDITIONS				

Tanner Hall Layout
VIP TABLES INSIDE

29 W. Garden Ave

Winter Garden, FL 34787

Building Capacity: 300 (per fire code)

EQUIPMENT AVAILABLE ON SITE

25 - 60" round tables



8 36" round high tops



12 - 6' banquet tables



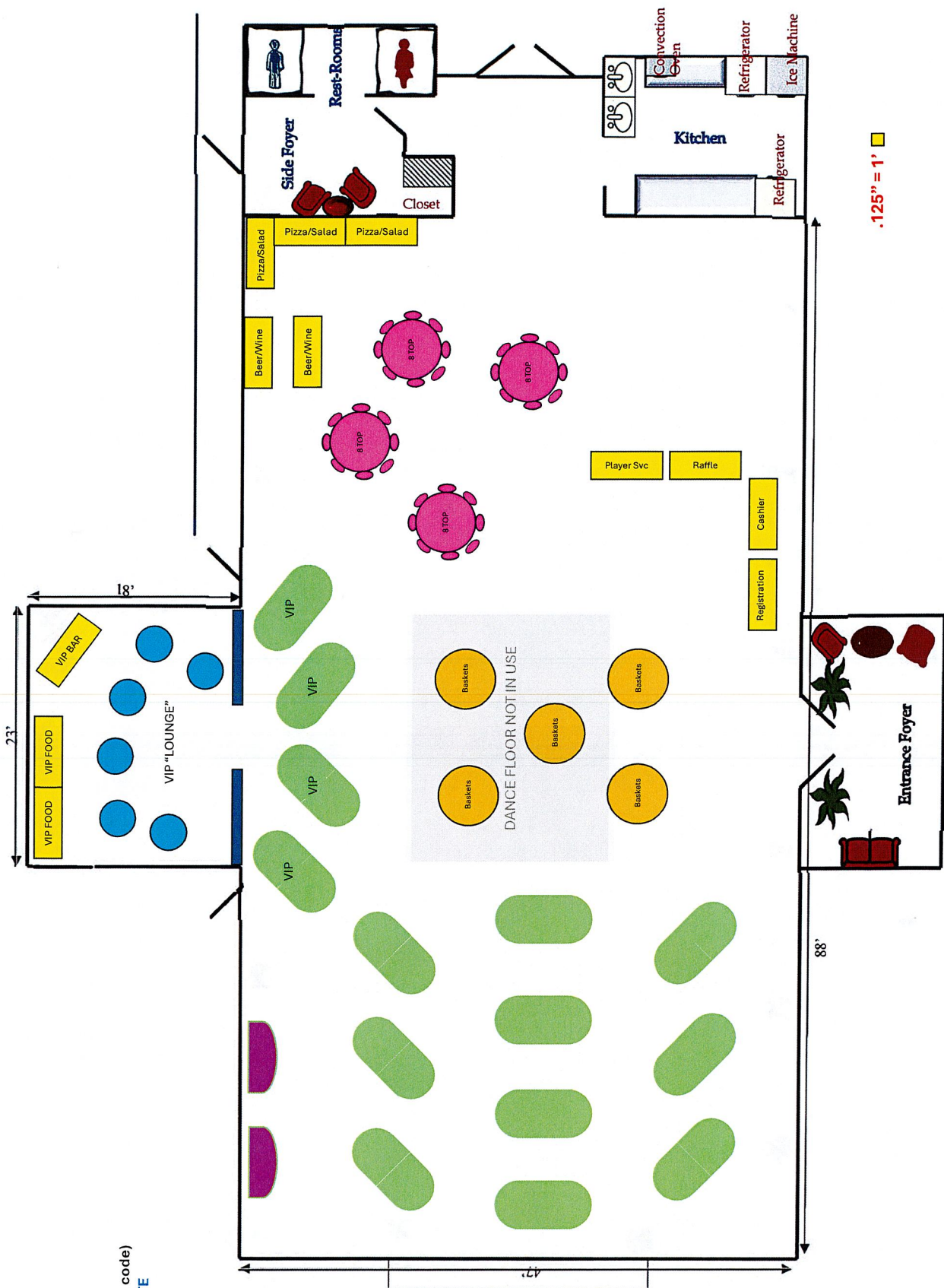
200 chairs (36.5" h x 19" w)

VENDOR/OTHER EQUIPMENT

8+ Poker Tables



6" + Blackjack Tables



.125" = 1'

Tanner Hall Layout
TWO VIP TABLES INSIDE
TWO CIGAR TABLES OUTSIDE
 29 W. Garden Ave
 Winter Garden, FL 34787
 Building Capacity: 300 (per fire code)
EQUIPMENT AVAILABLE ON SITE
 25 - 60" round tables



8 36" round high tops



12 - 6' banquet tables



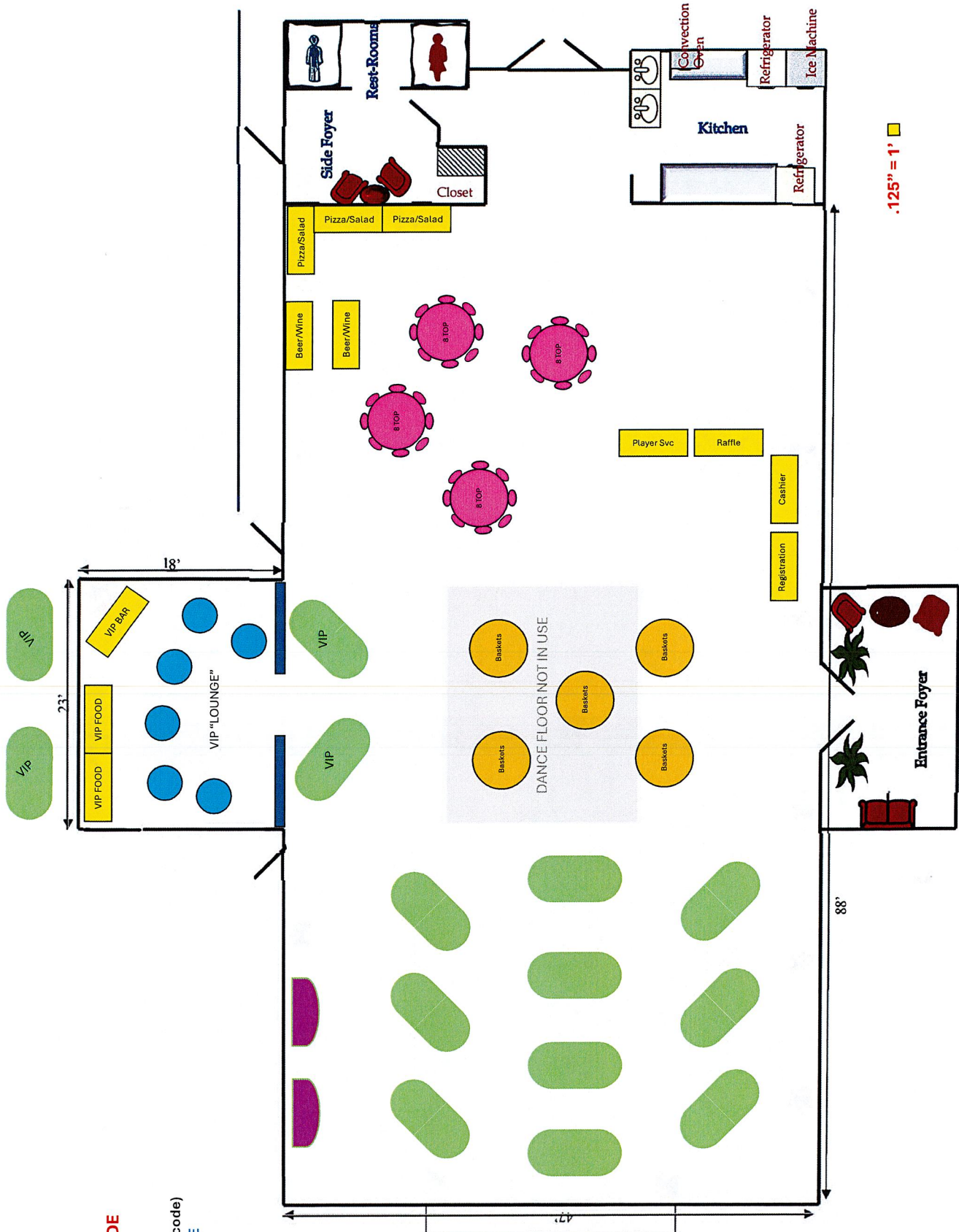
200 chairs (36.5" h x 19" w)

VENDOR/OTHER EQUIPMENT

8'± Poker Tables



6"± Blackjack Tables



.125" = 1'

NOTES

COMMITTEE

- Chair/Vendor Coordinator – Ralph Disciullo
- Venue & Setup – Matt McGrew
- Promotion – Cyndi Gustafson
- Sponsor Solicitation –
- Website Setup – Randall Lee
- Food & Beverage – Michelle Gentry
- VIP Room – Pam Thomas
- Payment Transactions @ Venue – Thorp Thomas
- Gift Baskets – Jo Barsh/Sandi Disciullo
- Entry Verification – Regina Knappman
- Raffle Tickets/Prizes @ Venue – Jo Barsh/Sandi Disciullo
- Cashiers Checks for Prizes – Thorp Thomas
- Player Goodie Bags – Pam Thomas/Heidi Hardman



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/22/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER Hylant - Toledo 811 Madison Ave Toledo, OH 43604-5684	CONTACT NAME: Sara Humphries / Kim Rutkowski PHONE (A/C, No, Ext): (419) 259-2710 E-MAIL ADDRESS: rotary@hylant.com FAX (A/C, No): (419) 255-7557
INSURED U.S. Rotary Clubs & Districts Rotary Club of Winter Garden ATTN: Risk Management Dept. 1560 Sherman Avenue Evanston, IL 60201	INSURER(S) AFFORDING COVERAGE INSURER A : Westchester Surplus Lines Insurance Company 10172 INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.		

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Liquor Liability GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☐ LOC OTHER:	X		G73578917 005	7/1/2026	7/1/2027	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
A	☐ AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY	X		G73578917 005	7/1/2026	7/1/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	☐ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The Certificate Holder is included as an additional insured where required by written contract or permit subject to the terms and conditions of the general liability policy, but only to the extent bodily injury or property damage is caused in whole or in part by the acts or omissions of the insured.

CERTIFICATE HOLDER City of Winter Garden 300 W Plant St. Winter Garden, FL 34787	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Judy K. Wilson</i>
--	---

THE CITY OF WINTER GARDEN
CITY COMMISSION AGENDA ITEM

From: Ronisha Martin, City Clerk

Via: Jon C. Williams, City Manager

Date: July 29, 2026 **Meeting Date:** September 15, 2026

Subject: Board Appointment - General Employee Pension Board

Issue: **Expiring Term of Board Trustee - Ed McKinney**

Discussion: The Commission appointed trustee position currently held by Ed McKinney will expire at the end of September. Mr. McKinney has expressed his desire to serve another four-year term. The new term would expire on **September 30, 2030.**

Recommended Action:

Staff recommends appointment of (1) board member for the General Employee Pension Board for a 4-year term.

Attachments/References:

(7) Board appointment Interest applications



CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: Ayhan Topgul

HOME ADDRESS: 1547 Juniper Hammock St. Winter Garden, FL 34787 DISTRICT # 1

PHONE: 321-888-9193 ALTERNATE: _____

EMAIL: readysailsail@icloud.com OCCUPATION: Finance Manager

U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? Citizens Appeal Board

REFERENCE(S): _____ LICENSE/CERTIFICATION(S) _____

EDUCATION/EXPERIENCE: Bachelors/Political Sciene. Board Memeber, Guardian ad Litem Advocate.

ADDITIONAL CONSIDERATIONS _____

BOARD(S) OF INTEREST

THANK YOU FOR YOUR INTEREST IN SERVING ON ONE OF THE CITY'S BOARD/COMMITTEES.

VOLUNTEERS LIKE YOU ARE ESSENTIAL TO ENSURING THAT YOUR CITY GOVERNMENT IS RESPONSIVE TO THE NEEDS OF THE COMMUNITY.

PLEASE CHECK ALL THAT APPLY - SEE WEBSITE FOR DESCRIPTIONS

☐ Architectural Review &
Historic Preservation

☐ General Employees
Pension Board*

☐ Police & Firefighter
Pension Board*

☐ Code Enforcement Board*

☐ Community Redevelopment
Agency Advisory Board*

☐ Planning & Zoning Board*

☐ Election Canvassing Board

PLEASE NOTE:

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- THIS APPLICATION WILL BE SUBMITTED TO THE CITY COMMISSION FOR CONSIDERATION
- (*) MEMBERS SERVING ON THESE BOARDS ARE REQUIRED TO FILE AN ANNUAL FINANCIAL DISCLOSURE
- THIS FORM BECOMES A **PUBLIC RECORD** ONCE SUBMITTED TO THE CITY CLERK'S OFFICE

QUESTIONS?

CONTACT - CITY CLERK'S OFFICE - 407-656-4111 EXT. 2297

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CITY CLERK

APPLICATIONS ARE KEPT ON FILE FOR ONE YEAR AND SUBMITTED FOR CONSIDERATION AS BOARD VACANCIES OCCUR



BOARDS & COMMITTEES INTEREST

NAME: Rebecca Hurst

HOME ADDRESS: 234 N. Lakeview Ave, WG, 34787 (aka "Birdhouse") DISTRICT # 1

PHONE: 615-260-4025 ALTERNATE: n/a

EMAIL: turtle177@gmail.com OCCUPATION: Foodservice Supply Chain Exec

U.S. CITIZEN? ☒ YES ☐ NO

CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☒ YES ☐ NO

CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? Several in my industry, but none related to city governmental

REFERENCE(S): Nick Asma, Steve Pash LICENSE/CERTIFICATION(S) Several business & tech

EDUCATION/EXPERIENCE: BS Supply Chain, MBA, 25 years in foodservice supply chain leadership

ADDITIONAL CONSIDERATIONS After 44 years of being military & supply chain nomads, we are finally putting down roots and hoping to get more involved in helping our adoptive community.

BOARD(S) OF INTEREST

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WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: Thomas English

HOME ADDRESS: 205 S Highland Ave

DISTRICT # 1

PHONE: 352-267-6780

ALTERNATE: _____

EMAIL: tomlenglish1@gmail.com

OCCUPATION: Finance/Mortgage Lending

U.S. CITIZEN? ☒ YES ☐ NO

CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☒ YES ☐ NO

CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? Community Foundation of South Lake, South Lake Chamber of Commerce, Project Scholars (Pig on the Pond) and Central Florida Healthcare Alliance

REFERENCE(S): Curt Binney

LICENSE/CERTIFICATION(S) NMLS Loan Originator

EDUCATION/EXPERIENCE: Barry University Bachelor's Business

ADDITIONAL CONSIDERATIONS I would bring a practical perspective and
commitment to thoughtful public service.

BOARD(S) OF INTEREST

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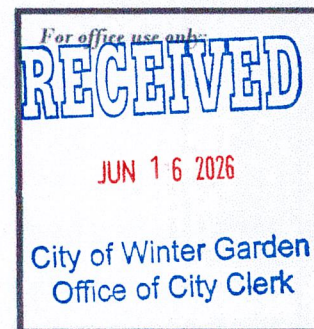
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CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: Benjamin LaTorre
HOME ADDRESS: 753 Rainfall Drive DISTRICT # 2
PHONE: 407-394-9183 ALTERNATE: _____
EMAIL: blatorre4050@yahoo.com OCCUPATION: Auditor
U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO
REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☒ NO
PRIOR BOARD(S) YOU SERVED? Election
REFERENCE(S): Ron Mueller LICENSE/CERTIFICATION(S) _____
EDUCATION/EXPERIENCE: Masters in Accounting
ADDITIONAL CONSIDERATIONS Knights of Columbus

BOARD(S) OF INTEREST

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- | | | |
|--|--|---|
| ☒ Architectural Review & Historic Preservation | ☒ General Employees Pension Board* | ☒ Police & Firefighter Pension Board* |
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CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: sergio ribeiro filho

HOME ADDRESS: 14384 sunbridge circle DISTRICT # 43

PHONE: 4079025266 ALTERNATE: 4077500107

EMAIL: rosendaldz7@gmail.com OCCUPATION: student

U.S. CITIZEN? ☐ YES ☒ NO CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☐ YES ☒ NO CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? none

REFERENCE(S): sergio rosendal LICENSE/CERTIFICATION(S) MBA,mechanical engineering

EDUCATION/EXPERIENCE: MBA,mechanical engineering degree

ADDITIONAL CONSIDERATIONS Business owner for over 35 years

BOARD(S) OF INTEREST

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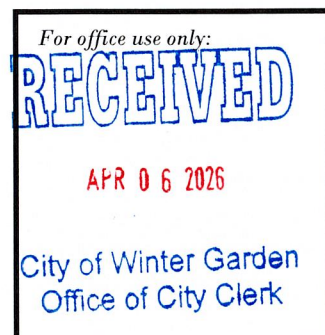
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|---|---|---|
| ☐ Architectural Review & Historic Preservation | ☐ General Employees Pension Board | ☐ Police & Firefighter Pension Board |
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CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
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BOARDS & COMMITTEES INTEREST

NAME: Karina Martinez

HOME ADDRESS: 15317 Beamleigh Road Winter Garden FL 34787 DISTRICT # 4

PHONE: 3863338519 ALTERNATE: _____

EMAIL: karinaamartinez0@gmail.com OCCUPATION: Paralegal

U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☐ NO

PRIOR BOARD(S) YOU SERVED? N/A

REFERENCE(S): N/A LICENSE/CERTIFICATION(S) Project Manager - Notary

EDUCATION/EXPERIENCE: Project Manager - Notary license

ADDITIONAL CONSIDERATIONS _____

BOARD(S) OF INTEREST

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- | | | |
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CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: RICHARD CHEN
HOME ADDRESS: 16755 RUBY ANCHOR RD. WINTER GARDEN, FL DISTRICT # 4
PHONE: 321 3707679 ALTERNATE: _____
EMAIL: richc620@gmail.com OCCUPATION: RETIRED DIPLOMAT
U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO
REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☒ NO
PRIOR BOARD(S) YOU SERVED? _____
REFERENCE(S): ATTACHED LICENSE/CERTIFICATION(S) PMF
EDUCATION/EXPERIENCE: MA Economics, Tufts University / 16 years with the U.S. Government
ADDITIONAL CONSIDERATIONS I was a project manager on overseas projects looking at economic development issues.

BOARD(S) OF INTEREST

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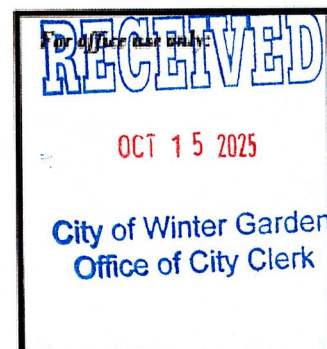
- | | | |
|--|--|--|
| ☒ Architectural Review & Historic Preservation | ☒ General Employees Pension Board* | ☐ Police & Firefighter Pension Board* |
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Richard X. Chen
16755 Rusty Anchor Road
Winter Garden, FL 34787
richc620@gmail.com
1-352-769-9431

Professional References for Richard Chen

Name: Marcelo Arellano
Title: Deputy Mission Director
Company: USAID/Jordan
Email: celloarellano@gmail.com
Relationship: Current supervisor at USAID/Jordan.

Name: Gregory Olson
Title: Deputy Director, Economic Development and Energy Office
Company: USAID/Jordan
Phone: 1-970-426-5619
Email: Gpolso@gmail.com
Relationship: Current supervisee at USAID/Jordan

Name: Nancy Eslick
Title: Mission Director
Company: USAID/Cambodia
Phone: 1-202-848-3353
Relationship: Former Supervisor at USAID/Cambodia

Name: Laura Cizmo
Title: Deputy Director, Sustainable Economic Growth Office
Company: USAID/Cambodia
Phone: 1-415-890-5072
Email: laura.cizmo@gmail.com
Relationship: Former Supervisee at USAID/Cambodia

Name: Mark Doyle
Title: Deputy Director, Sustainable Economic Growth Office
Company: USAID/Cambodia
Phone: 16186127919
Email: doylem1231@gmail.com
Relationship: Former Supervisee at USAID/Cambodia

Name: Stephen Fitzpatrick

Title: Director, Program Office

Company: USAID/Cambodia

Email: stepfitz4@gmail.com

Relationship: Former Peer/Colleague at USAID/Cambodia and USAID/Ghana

Name: Kevin Sharp

Title: Director, Economic Growth Office

Company: USAID/Ghana

Email: sharpkc1970@gmail.com

Relationship: Former Supervisor at USAID/Ghana

THE CITY OF WINTER GARDEN
CITY COMMISSION AGENDA ITEM

From: Ronisha Martin, City Clerk

Via: Jon C. Williams, City Manager

Date: September 09, 2026 **Meeting Date:** September 15, 2026

Subject: Board Appointments - Winter Garden Police & Firefighters' Pension Board

Issue: (2) Board Appointments required to fill expiring terms
Terms expiration - **November 30, 2026**

Discussion:
The Commission-Appointed trustee positions currently held by Erik Halluska and Bruce Schobel will expire at the end of November. Mr. Halluska and Mr. Schobel have expressed their desire to serve a four-year term. The new terms would expire **November 30, 2030**.

Recommended Action:

Staff recommends appointment of (2) board members for the Winter Garden Police & Firefighters' Pension Board for a 4-year term.

Attachment(s)/References:

- (1) Board interest Email - Submitted by Plan Administrator
- (5) Board interest Applications



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WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: Ayhan Topgul

HOME ADDRESS: 1547 Juniper Hammock St. Winter Garden, FL 34787 DISTRICT # 1

PHONE: 321-888-9193 ALTERNATE: _____

EMAIL: readysailsail@icloud.com OCCUPATION: Finance Manager

U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? Citizens Appeal Board

REFERENCE(S): _____ LICENSE/CERTIFICATION(S) _____

EDUCATION/EXPERIENCE: Bachelors/Political Sciene. Board Memeber, Guardian ad Litem Advocate.

ADDITIONAL CONSIDERATIONS _____

BOARD(S) OF INTEREST

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BOARDS & COMMITTEES INTEREST

NAME: Rebecca Hurst

HOME ADDRESS: 234 N. Lakeview Ave, WG, 34787 (aka "Birdhouse") DISTRICT # 1

PHONE: 615-260-4025 ALTERNATE: n/a

EMAIL: turtle177@gmail.com OCCUPATION: Foodservice Supply Chain Exec

U.S. CITIZEN? ☒ YES ☐ NO

CITY RESIDENT? ☒ YES ☐ NO

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CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? Several in my industry, but none related to city governmental

REFERENCE(S): Nick Asma, Steve Pash LICENSE/CERTIFICATION(S) Several business & tech

EDUCATION/EXPERIENCE: BS Supply Chain, MBA, 25 years in foodservice supply chain leadership

ADDITIONAL CONSIDERATIONS After 44 years of being military & supply chain nomads, we are finally putting down roots and hoping to get more involved in helping our adoptive community.

BOARD(S) OF INTEREST

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BOARDS & COMMITTEES INTEREST

NAME: Benjamin LaTorre
HOME ADDRESS: 753 Rainfall Drive DISTRICT # 2
PHONE: 407-394-9183 ALTERNATE: _____
EMAIL: blatorre4050@yahoo.com OCCUPATION: Auditor
U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO
REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☒ NO
PRIOR BOARD(S) YOU SERVED? Election
REFERENCE(S): Ron Mueller LICENSE/CERTIFICATION(S) _____
EDUCATION/EXPERIENCE: Masters in Accounting
ADDITIONAL CONSIDERATIONS Knights of Columbus

BOARD(S) OF INTEREST

THANK YOU FOR YOUR INTEREST IN SERVING ON ONE OF THE CITY'S BOARD/COMMITTEES.
VOLUNTEERS LIKE YOU ARE ESSENTIAL TO ENSURING THAT YOUR CITY GOVERNMENT IS RESPONSIVE TO THE NEEDS OF THE COMMUNITY.

PLEASE CHECK ALL THAT APPLY - SEE WEBSITE FOR DESCRIPTIONS

- | | | |
|--|--|---|
| ☒ Architectural Review & Historic Preservation | ☒ General Employees Pension Board* | ☒ Police & Firefighter Pension Board* |
| ☒ Code Enforcement Board* | ☒ Community Redevelopment Agency Advisory Board* | |
| ☒ Planning & Zoning Board* | ☒ Election Canvassing Board | |

PLEASE NOTE:

- ALL VOLUNTEERS MUST ADHERE TO FLORIDA STATE STATUTES AS APPLICABLE TO CONFLICTS OF INTEREST
- THIS APPLICATION WILL BE SUBMITTED TO THE CITY COMMISSION FOR CONSIDERATION
- (*) MEMBERS SERVING ON THESE BOARDS ARE REQUIRED TO FILE AN ANNUAL FINANCIAL DISCLOSURE
- THIS FORM BECOMES A **PUBLIC RECORD** ONCE SUBMITTED TO THE CITY CLERK'S OFFICE

QUESTIONS?

CONTACT - CITY CLERK'S OFFICE - 407-656-4111 EXT. 2297
E-MAIL: CITYCLERK@CWGDN.COM

For office use only:

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CITY CLERK

APPLICATIONS ARE KEPT ON FILE FOR ONE YEAR AND SUBMITTED FOR CONSIDERATION AS BOARD VACANCIES OCCUR



CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: sergio ribeiro filho

HOME ADDRESS: 14384 sunbridge circle DISTRICT # 43

PHONE: 4079025266 ALTERNATE: 4077500107

EMAIL: rosendaldz7@gmail.com OCCUPATION: student

U.S. CITIZEN? ☐ YES ☒ NO CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☐ YES ☒ NO CITY EMPLOYEE? ☐ YES ☒ NO

PRIOR BOARD(S) YOU SERVED? none

REFERENCE(S): sergio rosendal LICENSE/CERTIFICATION(S) MBA, mechanical engineering

EDUCATION/EXPERIENCE: MBA, mechanical engineering degree

ADDITIONAL CONSIDERATIONS Business owner for over 35 years

BOARD(S) OF INTEREST

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PLEASE CHECK ALL THAT APPLY - SEE WEBSITE FOR DESCRIPTIONS

- | | | |
|---|---|---|
| ☐ Architectural Review & Historic Preservation | ☐ General Employees Pension Board | ☐ Police & Firefighter Pension Board |
| ☐ Code Enforcement Board* | ☐ Community Redevelopment Agency Advisory Board* | |
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QUESTIONS?

CONTACT - CITY CLERK'S OFFICE - 407-656-4111 EXT.6327
E-MAIL: CITYCLERK@CWGDN.COM



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CITY OF WINTER GARDEN - CITY CLERK'S OFFICE
300 WEST PLANT STREET - WINTER GARDEN, FL 34787
WWW.CWGDN.COM

BOARDS & COMMITTEES INTEREST

NAME: Karina Martinez

HOME ADDRESS: 15317 Beamleigh Road Winter Garden FL 34787 DISTRICT # 4

PHONE: 3863338519 ALTERNATE: _____

EMAIL: karinaamartinez0@gmail.com OCCUPATION: Paralegal

U.S. CITIZEN? ☒ YES ☐ NO CITY RESIDENT? ☒ YES ☐ NO

REGISTERED VOTER? ☒ YES ☐ NO CITY EMPLOYEE? ☐ YES ☐ NO

PRIOR BOARD(S) YOU SERVED? N/A

REFERENCE(S): N/A LICENSE/CERTIFICATION(S) Project Manager - Notary

EDUCATION/EXPERIENCE: Project Manager - Notary license

ADDITIONAL CONSIDERATIONS _____

BOARD(S) OF INTEREST

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