



CITY OF
WINTER GARDEN
ADOPTED BUDGET

FISCAL YEAR 2025 -2026



WINTER GARDEN

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WINTER GARDEN

**CITY OF WINTER GARDEN
Fiscal Year 2025/2026
Adopted 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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BUDGET MESSAGE

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 Fiscal Year 2026 Recommended Budget, a balanced plan that reflects both the responsible allocation of resources and our ongoing commitment to long-term fiscal strength. This document outlines projected revenues and planned expenditures for operations and capital improvements in the upcoming fiscal year.

Introduction

Fiscal year 2026 presents us with both opportunities and challenges. Our foremost goal remains fostering the well-being of our community while ensuring responsible fiscal management. This budget proposal aims to strike a thoughtful balance between sustaining essential services, making selective investments, and careful planning for the future. The FY 2026 budget is a culmination of extensive analysis, careful consideration, and the shared vision of our community.

Economic Outlook

The economic outlook for fiscal year 2026 and beyond is cautious. While property values in Winter Garden have and are expected to continue to rise, growth is moderate compared to prior years. Property tax revenues remain the single most vital source of funding for public safety, parks and recreation, and critical infrastructure. Followed by state revenues, which may vary depending on consumer behavior as a result of continued pressure from inflation, higher interest rates and softening housing market.

At the national level, the U.S. economy is expected to experience modest growth. Inflation has eased from its peak in 2022 but remains elevated above the Federal Reserve's (Fed) target of 2%, keeping the Fed's cautious about lowering interest rates. The labor market remains strong, but is showing signs of gradual cooling, and higher borrowing costs are dampening consumer spending and business investment. Over the next twelve months, modest growth is expected, though ongoing inflation and borrowing costs will continue to create challenges for residents, businesses and local governments.

Central Florida’s economy continues to demonstrate resilience, supported by a strong tourism sector, steady population, and ongoing diversification into healthcare, logistics, and professional services. Tourism and hospitality are projected to grow modestly, while construction and real estate activity are expected to stabilize following recent highs.

Despite this resilience, risks remain: changes in consumer travel demand, rising insurance costs, and potential national slowdowns could affect revenues. As a result, this budget emphasizes prudent fiscal planning, reserves management, and scenario-based forecasting to ensure flexibility and stability in uncertain times.

Budget Highlights

The FY 2026 Budget was developed around sustaining core services while preserving financial stability. Its guiding principles are:

- Promote an economically sustainable community.
- Protect essential services on which the public depends.
- Continue vital infrastructure improvements.
- Maintain adequate reserves for long-term financial planning.

General Fund Revenues

General Fund revenues for FY2026 total \$70,303,710, an increase of \$4.86 million (7.4%) compared to FY 2025. This includes the recommendation to raise the millage rate from 4.5000 to 4.8565.

Property values continue to grow, with the City’s certified taxable valuation at \$6.65 billion, a 7.7% increase from last year. Despite the increase from last year, at the current rate of 4.5000 mills, ad valorem revenues would generate approximately \$28 million, presenting a long-term challenge of operating costs outpacing revenue. To help mitigate this situation, the budget includes a recommendation to raise the millage rate to 4.8565 mills, which would generate about \$30.2 million, a \$2.2 million increase in new revenue.

Ad valorem taxes are the cornerstone of the General Fund, financing essential citywide services such as police and fire protection, parks and recreation, public works, planning, administration, and cybersecurity. Rising police and fire costs, projected at \$37 million, already exceed projected ad valorem revenues of \$28 million, leaving a structural gap of \$9 million at the current 4.5 millage rate. This imbalance highlights the long-term challenge of costs outpacing revenue growth.

Additionally, some revenues sources, such as projected investment earnings of \$2.88 million, fluctuate from year to year and are best used for one-time needs rather than ongoing operations. A millage increase provides a more stable, long-term solution to ensure reliable funding for these services while protecting the General Fund’s capacity to support vital functions.

General Fund Expenditures

The FY 2026 General Fund expenditure budget totals \$68,162,125, a 2.7% increase (\$1.78 million) compared to FY 2025. This reflects higher personnel and operating costs, offset by reduced capital spending. Key allocations include:

- Public Safety (police, fire, building code) - \$38.6 million (57%)
- General Government - \$9.7 million (14%)
- Culture & Recreation - \$6.1 million (9%)
- Physical Environment - \$4.5 million (6.7%)
- Interfund Transfers (CRA & Debt) - \$4.4 million (6.4%)
- Economic Environment & Human Services - \$1.7 million (2.5%)

This distribution illustrates how essential ad valorem revenues are in sustaining daily services residents and businesses rely upon.

The Challenge of Rising Costs

The City of Winter Garden, like many other municipalities, faces significant fiscal pressures, including rising personnel expenses, health insurance, operating costs, and the capital needs that come from an increased demand for services.

Public safety operations and capital needs are growing steadily. In FY2026, more than \$1.1 million is budgeted for equipment and vehicle replacements, including fire SCBA units, fire rescue vehicles replacement funding, and sworn-police vehicle replacements.

At the same time, Winter Garden’s population has nearly quadrupled since 2000, reaching an estimated 52,619 in 2026. Growth continues to add vibrancy to Winter Garden, but it also increases the demand for police, fire, roads, parks, and administrative services.

Maintain adequate reserves for long-term financial planning

The projected unassigned fund balance in the General Fund at the end of fiscal year 2026 is budgeted to be \$13.8 million, or 20% of General Fund operating expenditures. This exceeds the Government Finance Officers Association (GFOA) recommendation of 17% (two months of operating expenditures), demonstrating the City’s ongoing commitment to fiscal stability and responsible stewardship.

Closing

Winter Garden is widely recognized as a well-planned, thriving community that balances exceptional public services, a welcoming business climate, and an outstanding quality of life. This achievement would not be possible without the support of our City Commission and Employees, whose dedication ensures Winter Garden remains a community of excellence.

The FY 2026 Recommended Budget continues this legacy, providing the resources necessary to maintain and enhance infrastructure, ensure responsive fire and police protection, and sustain the amenities that define our community.

Respectfully submitted,

Jon C. Williams

Jon C. Williams

City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Winter Garden
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director



WINTER GARDEN

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CITY OVERVIEW

CITY ORGANIZATIONAL CHART

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CITY PROFILE

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CITY STRATEGIC PLAN

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FY2026 DEPARTMENTAL GOALS OVERVIEW

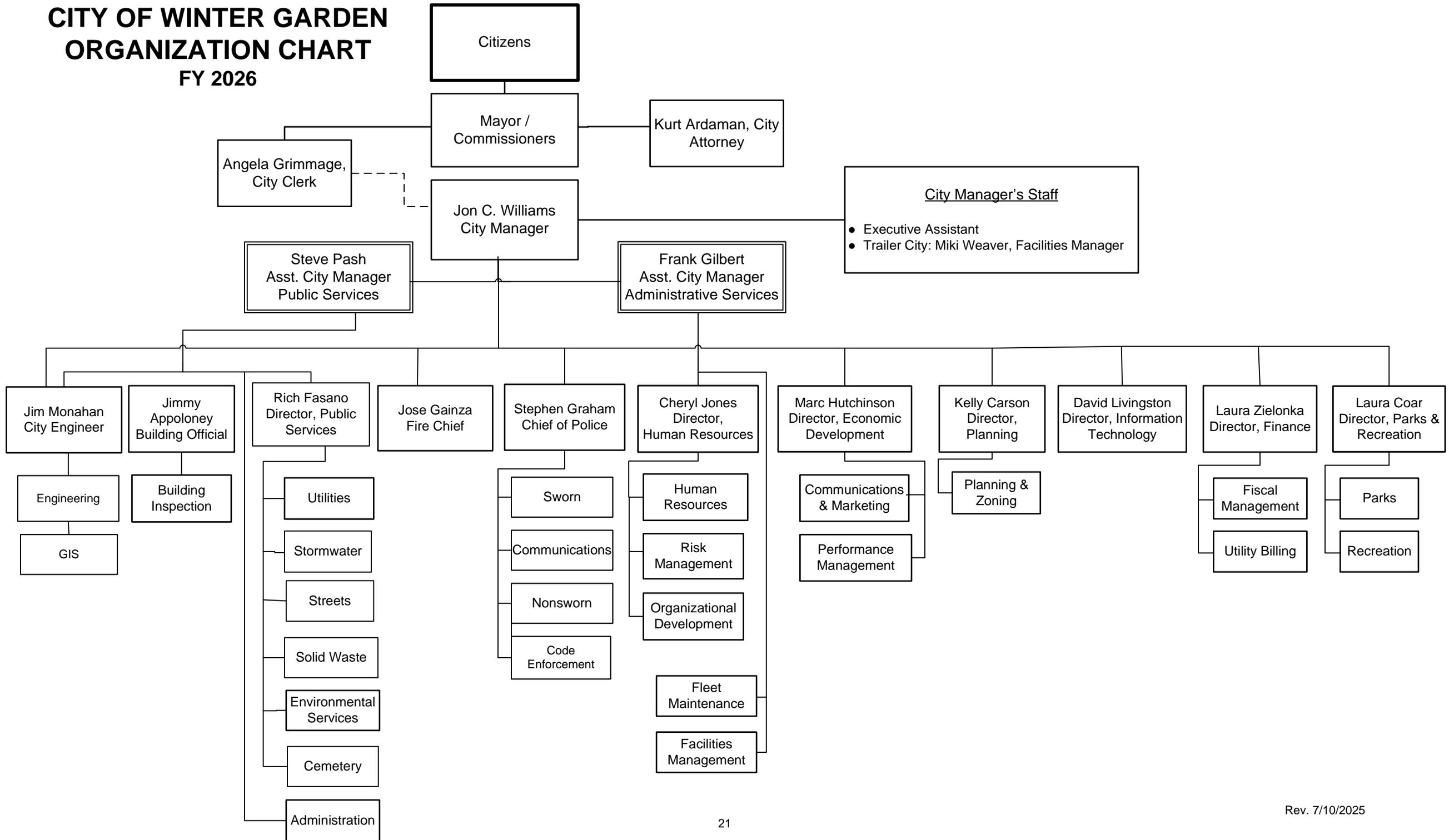
City Overview



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CITY OF WINTER GARDEN ORGANIZATION CHART FY 2026



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 home to approximately 52,600 residents and over 2,500 businesses. 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 award-winning 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.



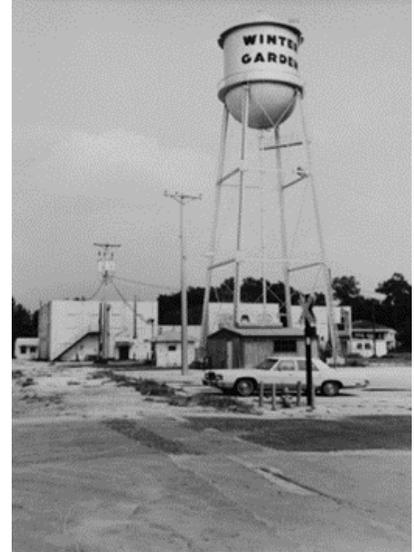
Right in the middle of downtown is an iconic clock tower and "outdoor living room" with a mosaic-tiled public fountain lined with bench swings and a gazebo that serves as a stage for year-round entertainment.

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 rounds 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 1900's 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 1990's 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 1930's.

The city officials understand that you have to 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.



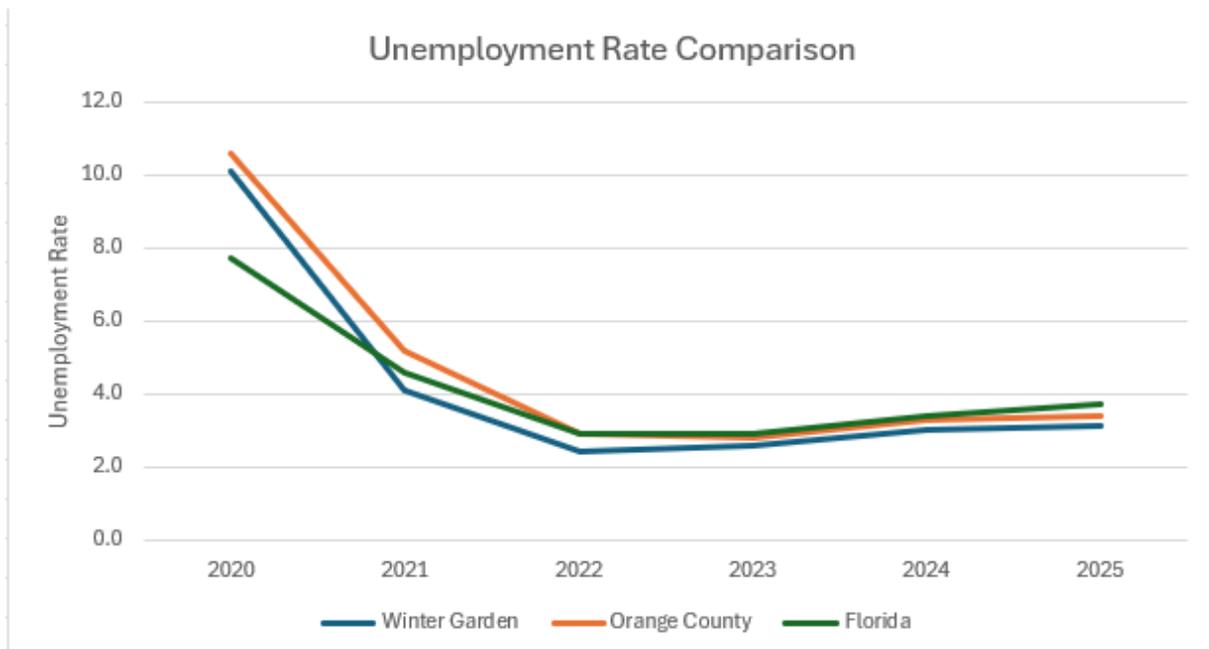
Today, Winter Garden is referred to as the modern-day Mayberry USA by residents, and is a Florida destination. At the same time, it attracts new business and quality development. The community's connection to its roots is felt throughout the year.

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

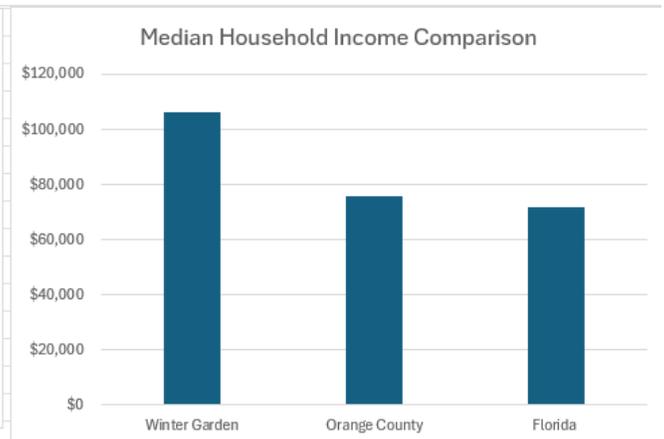
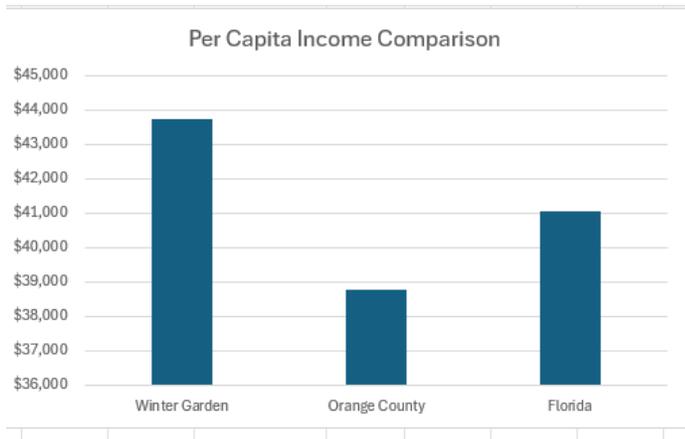
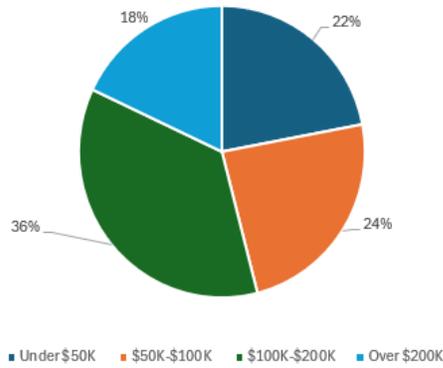
Local Economy

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.

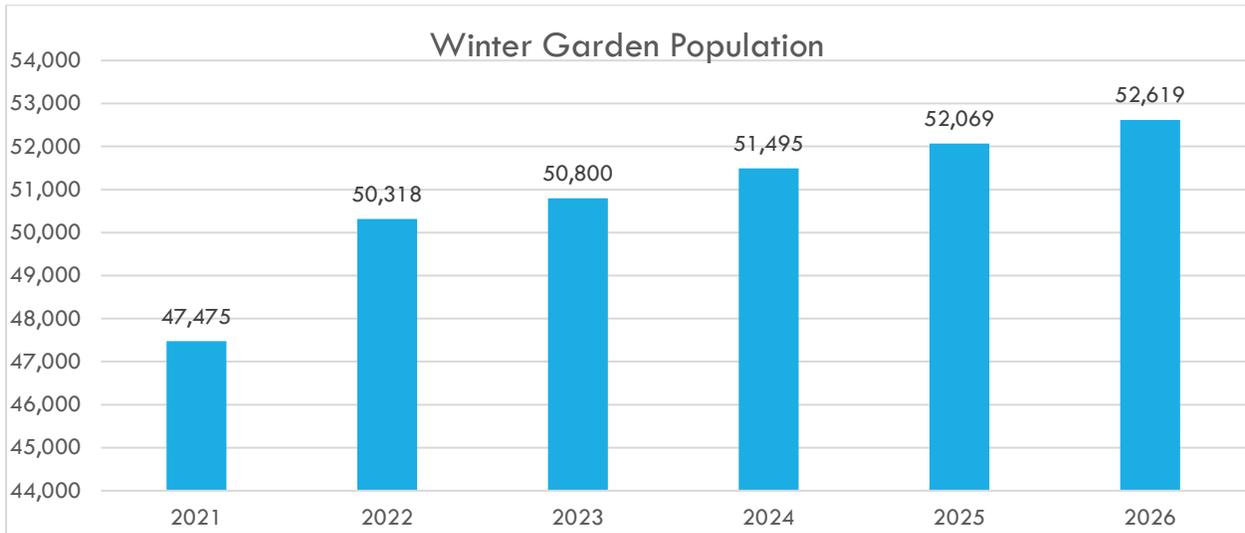
The unemployment rate for Orange County was 3.1 percent in 2025 which is down from 10.1 percent in 2020. The unemployment rate has fluctuated quite a bit since the spring of 2020 due to the economic crisis caused by the Coronavirus pandemic. Orange County is a community that relies heavily on the tourism and hospitality industries. The tourism industry normally accounts for roughly \$92.5 billion of the total regional economy.



Winter Garden Household Income



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 52,619 in fiscal year 2026.



Economic indicators for fiscal year 2025-2026 and beyond point to a continued economic recovery. The City of Winter Garden’s long-term revenue outlook anticipate property values will continue to rise; however, certain revenues may vary depending on consumer spending, while expenditures continue to be pressured by inflation, higher interest rates, wage growth, and a tight labor market.

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, Attorney, and Auditor. 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 Commission embarked upon an aggressive strategy, in recent years, making Winter Garden an ideal place to grow families as well as businesses.

City Strategic Plan

The FY2026 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

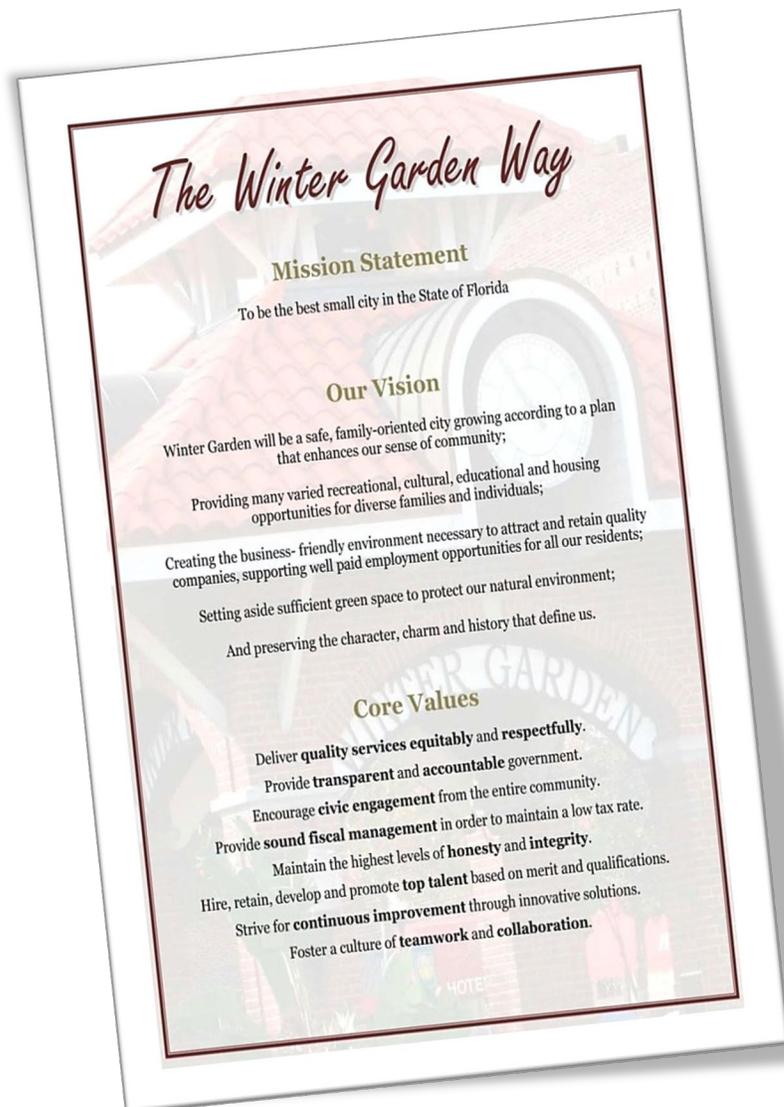
The strategic model is characterized by the pyramid illustrated below. It outlines the up and down relationship flow of how the City translates the culmination of mission, vision, core values and strategic priorities into actionable initiatives which result in business plans and operating plans at the 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.

FY2026 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 FY2026 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.



COMMUNITY DEVELOPMENT

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

BUILDING

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

Encourage, enable, 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.



COMMUNITY DEVELOPMENT

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



HUMAN RESOURCES

Reduce healthcare costs to the City



FISCAL MANAGEMENT

Submit balanced budget within appropriate parameters to maintain low tax rates



PUBLIC SERVICES: Administration

Provide alternative funding for City capital improvement projects



PUBLIC SERVICES: Wastewater & Reclaimed Water

Control Waste Water Plant Operating & Maintenance Cost within parameters



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.



COMMUNITY DEVELOPMENT

Safeguard natural land areas and green spaces throughout the City



PUBLIC SERVICES: Solid Waste

Reduce the amount of solid waste going into the landfill



PARKS & RECREATION

Rehab, restore and protect passive green space throughout the City



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 & Reclaimed Water

Ensure Waste Water 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
 Improve 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



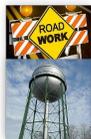
PUBLIC SERVICES: Wastewater & Reclaimed Water

Improve and maintain odor controls at wastewater treatment facility
 Reduce Fats, Oils and Grease from the wastewater stream through industrial pretreatment public education
 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/Reclaimed Distribution & Streets

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



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

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.



COMMUNITY DEVELOPMENT

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.



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



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



COMMUNITY DEVELOPMENT

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

LONG RANGE FINANCIAL PLANNING

The City of Winter Garden continues to monitor community characteristics relating to development, provisions of services, environmental protection and governmental activities to meet the goals and objectives of the City's Comprehensive Plan. Since 1998, the City's area has increased by approximately 3.5 square miles through annexation of surrounding unincorporated areas and has undergone rapid growth in recent decades, increasing from 6,789 in 1980 to 14,251 in 2000. The population for 2020 was 48,469, an increase of approximately 240% in 20 years. The current population is 52,619 as of 2025-2026 estimates.

The Financial Management utilizes modeling tools to project revenues and expenditures at least five (5) years into the future. In creating these projections, staff utilizes all available information, including current and projected micro and macro-economic data, historical trends for specific revenues and expenditures, legislative changes, and input from staff regarding long-term operating plans. The results equip the City's leaders with the information necessary to make good decisions today that are also prudent for the long-term financial health of the city. Projections are updated several times throughout the budget process and any time a significant change occurs to the inputs influencing the projections. Scenario based projections are also produced to illustrate the financial impacts of competing choices.

We analyze the trend and growth projections for population, taxable values and utility accounts to help determine governmental and enterprise revenues for both operating revenues and impact fees from new growth. Below is a five year growth projection of population based on actual historical trends and market outlook which have a direct correlation to the ad valorem property taxes and enterprise operating revenues.

FIVE YEAR GROWTH PROJECTION

	Prior Year	Current Year	Projection				
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Population	51,495	52,069	52,619	52,882	53,147	53,412	53,679
Growth Rate	1.4%	1.1%	1.1%	0.5%	0.5%	0.5%	0.5%
Taxable Value (000's)	5,570,212	6,087,969	6,556,323	6,884,139	7,159,504	7,374,290	7,558,647
Growth in Taxable Value	12.8%	9.3%	7.7%	5.0%	4.0%	3.0%	2.5%
Utility Growth Assumptions							
Annual Irrigation Sales							
Accounts (at year end)	9,954	9,979	10,004	10,024	10,044	10,064	10,084
Total Gallons Used (000's)	1,983,494	1,988,453	1,993,424	1,997,411	2,001,406	2,005,408	2,009,419
Avg Gallons per Account	17	17	17	17	17	17	17
Annual Water Sales							
Accounts (at year end)	17,164	17,207	17,250	17,288	17,322	17,357	17,392
Total Gallons Used (000's)	1,595,720	1,599,709	1,603,709	1,607,237	1,610,451	1,613,672	1,616,899
Avg Gallons per Account	8	8	8	8	8	8	8
Annual Sewer Sales							
Accounts (at year end)	16,582	16,617	16,649	16,679	16,707	16,735	16,768
Total Gallons Used (000's)	1,285,731	1,288,347	1,290,677	1,292,818	1,294,768	1,296,718	1,300,091
Avg Gallons per House Hold	6	6	6	6	6	6	6
Solid Waste Growth Assumptions							
Accounts (at year end)	16,610	16,718	16,718	16,751	16,785	16,819	16,852
Stormwater Growth Assumptions							
Accounts ERUs (at year end)	16,775	16,922	16,922	16,956	16,990	17,024	17,058

Long-range planning is an integral part of City’s Capital Improvements Program. A significant amount of effort by staff is put into ensuring that all projects in the five-year capital plan are fully funded from beginning to end in order to prevent mid-construction delays or stoppages. Projects are not submitted for inclusion in the capital plan if they cannot be fully funded or if the resulting operating costs cannot be paid for. Planning in this area relies on financial modeling as described above, as well as close coordination with project managers to verify project budgets and timelines. More detailed information on the five year Capital Improvement Program can be found in the CIP section of this document.

PROJECTION ASSUMPTIONS FY 2026 - 2030

	FY 2026 Budget	Five Year Forecast 2026-2030
GOVERNMENTAL REVENUES		
Ad Valorem Taxes	Millage (4.8565 mills) on tax base of \$6.538 billion per Tax Appraiser. Assumes 95% collections of gross revenues	Increase in asessed value of going down from 7.4% to 2.5% gradually including new construction
Utility Taxes	6.3% 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 2025 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 2025 revenue and trend and economic forecasts	No growth based on three year history
Fines & Forfeitures	Based on YE 2025 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 2025 revenue	Population Growth Rate
Land Development Fees	Based on YE 2025 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2025 revenue	Population Growth Rate
Licenses		
Business Tax Receipts	Based on YE 2025 revenue and trend and economic forecasts	Population Growth Rate
Charges for Services		
Recreation	Based on detail of revenues by program	Reviewing charges to recover cost of service
Building Leases	Based on YE 2025 revenue	No increase projected to be conservative
Rentals	Based on YE 2025 revenue	No increase projected to be conservative
Miscellaneous	Based on YE 2025 revenue	No change projected
Impact Fees	Based on Bulding projections times rate	Building Projections and Trending
Interest	Based on YE 2025 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 is equal to CPI index 2.23%	Increase only in anticipated customer growth rate, projected CPI increase 3%
Stormwater	No rate increase	Increase only in anticipated customer growth rate
EXPENDITURES		
Personnel Expenses	Staffing levels frozen, benefit increases based on economic data; increased Fire wages 7.5% per CBA	3% cost of living increases; 10% medical benefits increase; adhere to Police and Fire Collective Bargaining Agreements
Operating Expenses	Zero-based budgeting	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

BUDGET STRUCTURE

BUDGET GUIDES

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BUDGET ADOPTION & MODIFICATION

—

BUDGET POLICY, PROCESS & PREPARATION

—

FY 2026 BUDGET CALENDAR

—

METHOD OF BUDGETING

—

FY2026 BUDGET ASSUMPTIONS



WINTER GARDEN

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OVERVIEW OF THE BUDGET PROCESS

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 2025/26 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 2025/26 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 2026 Budget Calendar for Departments

<u>Event</u>	<u>Date</u>
Budget Manual sent to Departments	March 17, 2025
Budget entry access given to Departments	March 17, 2025
Receive DR 420 Forms from Property Appraiser	June 28, 2025
Personnel request forms due to HR Department	July 1, 2025
Capital Improvement Project request forms due to Finance	July 1, 2025
Fleet Maintenance Vehicle Inspection forms due to Finance	July 1, 2025
All budget request to be entered into BS&A	July 1, 2025
Personnel request forms due to Finance from HR	July 1, 2025
CIP/Department Head Meetings	July 7 – 11, 2025
Commission Sets Proposed Millage Rate	July 24, 2025
Send in DR 420 Forms to Property Appraiser	July 25, 2025
FTE and Organization Charts due to Finance Department	August 1, 2025
Performance Measurements due to Finance Department	August 1, 2025
Budget Workshop	August 28, 2025
1 st Public Hearing	September 11, 2025
2 nd Public Hearing	September 25, 2025
Send in Adopted Ordinance to PA, DOR and Tax Collector	September 26, 2025
Complete and Deliver Form DR422 and TRIM Package	When received

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 2025. The 2025/26 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. Each fund is isolated with its own resources, liabilities and residual balance. Funds with similar objectives, activities and legal restrictions are, for reporting purposes, placed in one of three groups:

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.

E. FY2025-26 BUDGET ASSUMPTIONS

The City of Winter Garden continues to monitor community characteristics relating to development, provisions of services, environmental protection and governmental activities to meet the goals and objectives of the City's Comprehensive Plan. Preparation of the operating budget is one of the City's most critical undertakings. A superior planning tool year after year is the result of consistent, repeatable, and explainable methods in developing the budget. While most of the attention is given to the appropriations side of the budget, critical policy decisions are influenced by levels of available resources which are the product of annual revenue estimates or projections.

In order to produce consistent and defensible revenue estimates, avoid an unhealthy dependence on a single economic or future growth point of view, and address inevitable pressures to expand near term resource availability through overly aggressive revenue assumptions, the City has adopted the following practices for revenue projections.

1. Develop schedules for each continuing revenue source for the next 10 fiscal years.
2. Calculate both a five and ten year trend that is the basis for the subsequent year estimate.
3. Identify and evaluate known conditions for the trend line period that may lessen or strengthen the predictive nature of both trend calculations, or cause one of the two trend calculations to be more indicative of future short term performance.
4. Gather, document, and evaluate other information that may influence the assumptions used in making the revenue estimate. Other sources might include:
 - a. Revenue estimates or economic forecasts prepared by the state or federal government entity.
 - b. Private sector entities, such as public utilities or communications companies, whose operations might impact revenues estimates.
 - c. Other local governments.
 - d. City of Winter Garden operating departments.
5. Document relative accuracy of historical budget estimates as compared to historical realization, specifically prior year budget estimates as compared to current year revenue realization, and determine if estimation methods need to be modified.

The process above positions the finance department to make its preliminary revenue estimate. The preliminary estimates are then evaluated collectively by the Finance Director and the City Manager. Upon agreement, the recommended revenues are included in the budget package for City Commission consideration.

The FY 2025-26 Revenue and Expenditure budget assumptions are as follows:

Revenues:

- Increase to the City millage rate, from 4.5000 to 4.8565.
- All revenues except for non-operating revenues, internal service funds, and grant funds include the 5.0% statutory deduction required by Florida Statutes.
- 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.

Expenditures:

- **Personnel Services:** No new positions. Freeze all current non-public safety vacant positions. The personal services budget includes a 3% COLA for current employees. The employer contribution for the pension rates were budgeted at the amounts provided by the actuary for the employer retirement contributions.
- **Operating Expenses:** Departments were requested to submit zero-based budgets.
- **Capital Outlay:** Departments were requested to submit only critical capital outlay budget for FY 2025-26. 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. Please refer to the Capital Improvement Program section for the detailed five-year CIP.

The accompanying projections of revenues and expenditures demonstrate how current economic trends, coupled with the City's financial policies, may influence future cash balances and tax levies. As with any projection, known quantities, such as actual revenues and expenditures, interact with a set of key assumptions to determine a possible scenario. The number of unknowns in this analysis tends to reduce its validity in the longer term. Additionally, while this financial projection is intended to advise decision makers on the current and potential financial conditions of the City, it does not represent a legal obligation.



WINTER GARDEN

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BUDGET SUMMARY

BUDGET HIGHLIGHTS

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BUDGET OVERVIEW

—

FUND BALANCE SUMMARY

—

SUMMARY OF REVENUES, EXPENDITURES
AND FUND BALANCE



WINTER GARDEN

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CITY OF WINTER GARDEN

FY 2026 BUDGET HIGHLIGHTS

The City of Winter Garden’s adopted FY 2026 budget totals \$180M, it was developed with a focus on fiscal discipline and sustainability. The budget is built on zero-based budgeting, freezes vacant non-public safety positions, and limits capital to essential infrastructure and equipment needs.

Over the recent years, demand for services has steadily increased, particularly in public safety, roadway usage, recreation and green space. The FY 2026 budget strategically allocates resources to sustain these priorities while balancing the challenge of slower revenue growth compared to rising expenditures costs. To preserve service levels, the budget recommends a modest increase to the ad valorem millage rate, following a thorough review of cost-saving measures.

General Fund revenues are projected at \$70.3 million, a 7.4% increase over FY 2025, supported by rising property values and a proposed millage rate increase from 4.5000 to 4.8565. This adjustment is expected to generate an additional \$2.2 million in recurring revenue, helping to fund law enforcement, fire rescue, roadway maintenance, and parks. With this plan, the City delivers a balanced budget that maintains superior services, invests in community priorities, and upholds prudent financial stewardship.

TOTAL REVENUES & OTHER FINANCING SOURCES	
General Fund	\$70,303,710
Special Revenue Fund	\$7,597,578
Enterprise Funds	\$62,183,254
Fiduciary Funds	\$29,017,048
Total	\$169,101,590

TOTAL EXPENDITURES & DISBURSEMENTS	
General Fund	\$68,162,125
Special Revenue Fund	\$7,380,723
Debt Service Fund	\$2,557,973
Enterprise Funds	\$96,649,978
Fiduciary Funds	\$5,099,847
Total	\$179,850,646

** the variance in the revenue to expenditures is balanced with the use of/transfer to fund balance*

THREE-YEAR GROWTH PROJECTIONS

POPULATION

FY 2024: 51,495

FY 2025: 52,069

FY 2026: 52,619

GROWTH %

FY 2024: 1.37%

FY 2025: 1.11%

FY 2026: 1.06%

TAXABLE VALUE

FY 2024: 5,570,212,378

FY 2025: 6,087,968,520

FY 2026: 6,556,322,800

GROWTH %

FY 2024: 12.79%

FY 2025: 9.30%

FY 2026: 7.69%

GENERAL FUND

NON-CAPITAL

EXPENDITURES

FY 2024: 55,262,608

FY 2025: 63,193,968

FY 2026: 65,844,866

GROWTH %

FY 2024: 13.48%

FY 2025: 14.35%

FY 2026: 4.19%

2026 BUDGET HIGHLIGHTS

MAJOR REVENUE SOURCES FOR THE GENERAL FUND

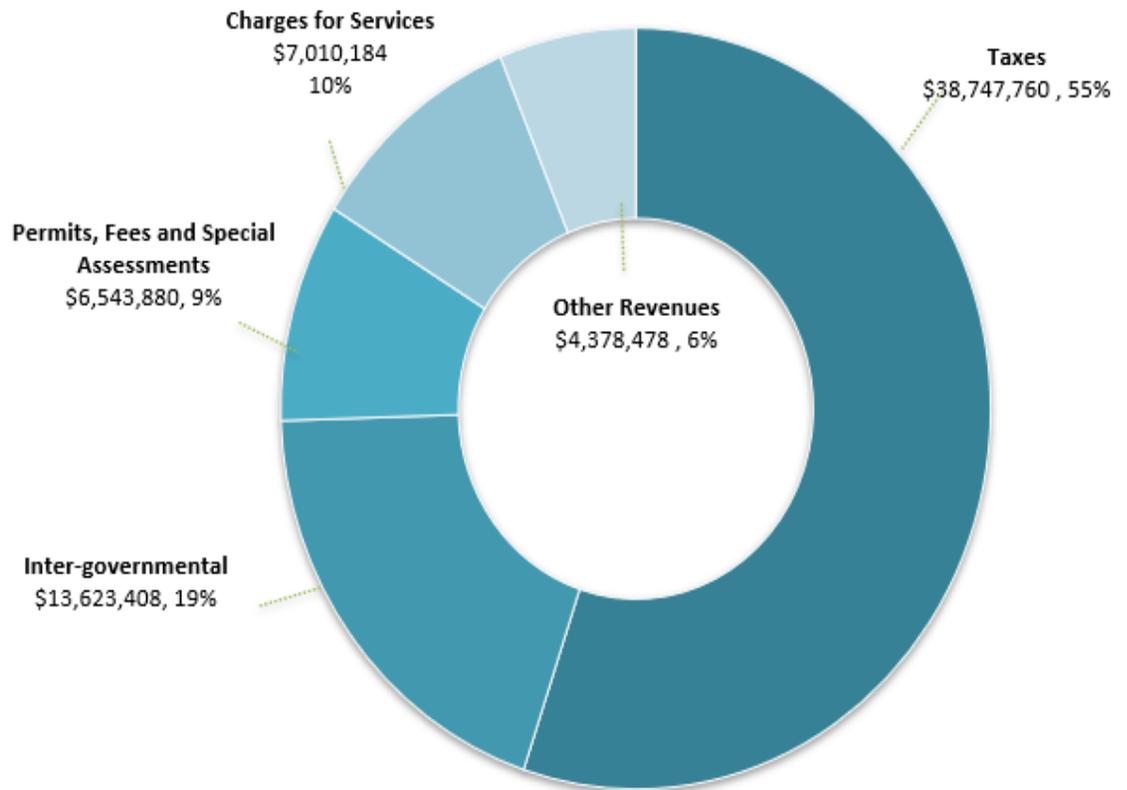
Total budgeted revenues for the General Fund are projected to be \$70.3 million, an increase of \$4.9 million from budgeted revenues in FY2025. This increase in the revenues is due to the proposed increase to ad valorem tax revenues. Certified taxable property values rose 7.7% from last year. At the current millage rate of 4.5000, ad valorem revenues would generate \$28 million which is a \$1.7 million increase to ad valorem tax revenues. The 0.3565 increase to the millage rate would bring an additional

\$2.2 million in new revenue. These funds will be used for an array of government services including public safety, cyber security, parks and recreation and transportation.

Intergovernmental revenues are generated from the Half Cent Sales tax and State Revenue sharing which play an integral part in the City's revenue mix as they are used to fund a variety of services and projects. Sales tax generally moves with the economy, it is pro-

jected to remain flat at \$9.6 million and the state sharing revenue is projected to decrease from \$3.7 million to approximately \$3.6 million. Utilities taxes and franchise fees are projected to increase 2.9% from \$10.58 million to \$10.89 million. Permits, fees and special assessments are projected to remain flat at \$6.5 million. Charges for Services are projected to decrease from \$7.8 million to \$7 million due to the uncertainty of red-light camera revenues.

GENERAL FUND REVENUES BY SOURCE



TOTAL: \$70,303,710

2026 BUDGET HIGHLIGHTS

GENERAL FUND OPERATING BUDGET

Key expenditure guidelines include:

- ◆ Zero-based budgeting for all operating expenditures
- ◆ No new positions (Freeze vacant non-public safety positions)
- ◆ Capital requests limited to critical needs

The FY 2026 General Fund expenditures budget totals \$68.2 million, a 2.7% increase over FY 2025, reflecting higher personnel and operating costs offset by reduced capital spending. Public safety remains the largest category at \$38.6 million, or 57% of the budget, followed by general government (\$9.7 million), culture and recreation (\$6.1 million), and physical environment services (\$4.5 million). This distribution underscores the critical role of recurring revenues such as ad valorem revenues, to sustain core services that residents and businesses rely on daily.

Like many municipalities, Winter Garden faces raising costs from inflation effects, health insurance, labor pressures, and the need to replace critical public safety equipment and vehicles. The City has responded with a disciplined approach: zero-based budgeting, freezing non-public safety positions, and limiting capital requests.

Personnel remains the largest expenditure for the General Fund at \$43 million which is 64% of the budget, including cost-of living adjustments, collective bargaining commitments, higher insurance premiums, and pension funding.

Departmental highlights include continued investments in public safety, cybersecurity, and facility maintenance, while recreation and economic development funding is maintained at prior-year levels. The City also maintains strong reserves, with an unassigned fund balance of \$13.8 million, or 20% of expenditures.

The FY 2026 Recommended Budget positions Winter Garden to deliver high-quality services, supporting long-term fiscal health, and sustain the community's reputation as a thriving, well-planned city.

General Fund Expenditures by Function	FY2024 Actual	FY2025 Budget	FY2026 Budget	Change	% Change
General Government	\$8,326,035	\$8,953,918	\$9,707,085	\$753,167	8.4%
Public Safety	\$31,745,780	\$37,895,640	\$38,564,090	\$668,450	1.8%
Physical Environment	\$4,450,129	\$4,300,013	\$4,540,730	\$240,717	5.6%
Transportation	\$3,267,970	\$3,105,471	\$3,175,057	\$69,586	2.2%
Economic Environment	\$1,140,629	\$1,468,814	\$1,337,051	-\$131,763	-9.0%
Human Services	\$248,865	\$285,825	\$391,077	\$105,252	36.8%
Culture & Recreation	\$6,419,773	\$6,111,959	\$6,064,738	-\$47,221	-0.8%
Transfers Out	\$4,164,317	\$4,259,700	\$4,382,297	\$122,597	2.9%
Total General Fund Expenditures	\$59,763,498	\$66,381,340	\$68,162,125	\$1,780,785	2.7%

FY 2025/2026 BUDGET OVERVIEW

This budget seeks to balance the need to maintain essential services, invest strategically in community priorities, and exercise prudent financial stewardship.

Over the past several years, the City of Winter Garden has experienced a steady increase in demand for services – ranging from enhanced public safety, greater roadway usage, expanded recreational opportunity, and the desire for more usable green space. The fiscal year 2026 budget addresses these priorities by strategically allocating resources to sustain and strengthen services in public safety, roadway maintenance, and parks infrastructure.

At the same time, the City is facing the challenge of operating revenues growing at a slower pace than operating expenditures. To preserve current levels of service, the FY 2026 budget recommends securing additional recurring revenues through an increase in ad valorem taxes. Before advancing this recommendation, staff carefully reviewed all opportunities for cost savings, including freezing vacant positions and approving only essential capital requests.

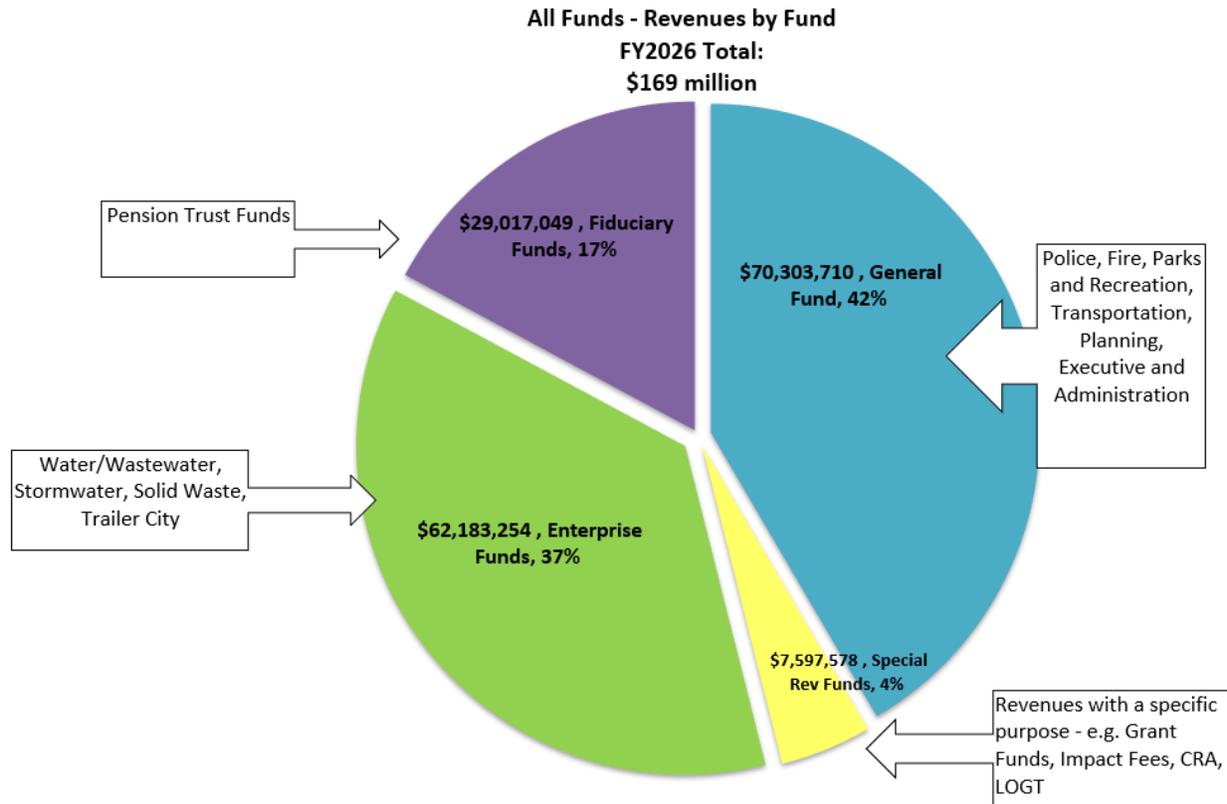
Budget Development Guidelines

The FY 2026 budget was developed in alignment with available economic data and City priorities, using the following guidelines:

- Zero-based budgeting for all operating expenditures, with increases allowed only when justified.
- No new positions; vacant non-public safety positions to remain frozen.
- Capital requests limited to critical infrastructure and equipment needs.

Revenues

The following chart illustrates the City’s budget revenues for the fiscal year 2026.



General Fund Revenues

General Fund revenues are projected at \$70.3 million, an increase of \$4.86 million (7.4%) compared to FY 2025. This projection includes a recommended increase in the millage rate from 4.5000 to 4.8565.

Certified taxable property values have risen to \$6.65 billion, a 7.7% increase from last year. At the current millage rate of 4.5000, ad valorem revenues would generate approximately \$28.0 million. The proposed 4.8565 rate would generate about \$30.2 million, adding \$2.2 million in new revenue. These funds will support law enforcement, fire rescue, road maintenance, parks and recreation programs, and administrative services.

Other major General Fund revenue streams include:

- Local Government Half-Cent Sales Tax: projected to remain flat at \$9.6 million.
- State Sharing Revenue: projected to decrease from \$3.7 million to \$3.6 million.
- Utility Taxes and Franchise Fees: projected to increase 2.9% from \$10.58 million to \$10.89 million.
- Charges for Services: projected to decrease from \$7.8 million to \$7.0 million, primarily due to the removal of anticipated red-light camera revenue, which remains uncertain.
- Permits, Fees & Special Assessments: projected to remain flat at \$6.5 million.

Enterprise Fund Revenues

Enterprise funds operate like business units, funded primarily through user fees. 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:
 - \$15.0 million (FDEP Water Quality Improvement Grant) for Wastewater Treatment Plant expansion.
 - \$1.75 million (State grant) for the WWTP expansion.
 - \$6.64 million (FDEP Water Quality Grant) for Teacup Springs Septic – to – Sewer conversion.
- Stormwater: Includes \$6.56 million (CDBG funding) for stormwater improvements in East Winter Garden.
- Solid Waste: Staff recommends adopting the State of Florida Public Service Commission (PSC) price index to adjust fees annually. For 2026, the PSC price index is set at 2.23%, ensuring cost recovery while avoiding rate volatility.

Expenditures

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 FY2026 budget was developed with a forward-looking approach, informed by recent challenges including inflationary effects, rising labor pressures, and ongoing recruitment challenges in public safety.

Key expenditure guidelines include:

- Zero-based budgeting for operating expenditures.
- No new positions (freeze vacant non-public safety positions).
- Capital requests limited to critical needs.

Personnel Costs

Personnel remains the largest component of the City's budget, with FY 2026 personnel costs totaling \$51 million for total City personnel. Recognizing that employees are the City's most valuable asset, this budget includes:

- 3% cost-of-living adjustment for all current employees.
- Collective bargaining agreement adjustments.
- 12% increase in the City's health insurance contribution.
- Pension contributions: 20.79% for general employees, 21.39% for police and fire.

General Fund

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, as well as economic and human services. The FY 2026 General Fund budget totals \$68.16 million, representing a 2.7% increase (\$1.78 million) over the prior year's \$66.38 million budget. Departmental highlights are summarized below.

- General Government: Budget increases \$753k from \$8.9M to \$9.7M (+8%), driven largely by IT investments in cybersecurity and software. The General Government includes the Executive Office, City Clerk, Fiscal Management, Information Technology, Human Resources, Legal, Planning and Business Tax departments.
- Public Safety: Total budget of \$38.6M, increases \$668k, (+2%), ensuring continued investment in fire rescue and police services. Public safety is often one of the most important funding categories for citizens.
- Physical Environment: Budget increases \$241k (+5.6%) to \$4.5M, increased costs on repairs, supplies and infrastructure maintenance. The Physical Environment includes Facilities Maintenance, Fleet Maintenance, Public Services Admin and the City Cemetery.
- Transportation: Budget remains flat at \$3.1M, with an additional \$1.6M additional funding for citywide road resurfacing in the Local Option Gas Tax Fund.
- Culture and Recreation: Budget remains flat at \$6.1M. The City of Winter Garden prides itself on providing the highest level of leisure, fitness, and play through various programs and services in our parks, community center, trails, ball fields and green spaces.
- Economic Environment & Human Services: Budget remains flat at \$1.7 million, continuing support for redevelopment initiatives.

Community Redevelopment Agency (CRA)

The City's CRA designates at least 75% directed to East Winter Garden revitalization. The FY 2026 CRA budget includes \$1.6 million in initiatives:

- Habitat for Humanity's Neighborhood Revitalization program.
- Acquisition of properties in the Historic EWG Neighborhood for housing solution and streetscape right of way purposes.
- East Winter Garden Streetscape design and phased construction.
- EWG revitalization and economic development opportunities.
- Zanders Park revitalization upgrades

Enterprise Funds

The FY2026 Enterprise Fund budget totals \$96 million, an increase of \$36 million from FY2025, largely due to Water & Wastewater capital improvements.

- Utilities services operating budget is budgeted at \$44.5M, down from \$47.3M, reflecting completion of major projects budgeted in FY2025. The Utilities Renewal and Replacement fund includes \$565k in capital projects and the Utilities Construction Fund includes \$35 million in utilities capital improvement projects.
- The Stormwater Fund budget increases from \$4.7M to \$8.9M, with \$6.6M CDBG funded drainage improvements in East Winter Garden.
- Solid Waste budget decreases by \$338k, reflecting the suspension of curbside recycling, but is offset by higher tipping fees and solid waste lease capital.

Capital Budgeting

The City maintains a rolling 5-year Capital Improvement Program (CIP) to guide investment priorities. Projects for FY 2026-2030 have been aligned with available funding, focusing on infrastructure, utilities, and equipment replacement. Creative alternatives such as leasing and equipment sharing continue to be evaluated.

Fund Balance

Section 166.241 of 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 20% of expenditures in FY2026 – exceeding the Government Finance Officers Association (GFOA) recommendation of two months’ reserves.

**BUDGET SUMMARY BY FUND
FISCAL YEAR 2025/2026**

<u>CLASSIFICATION</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>FIDUCIARY FUNDS</u>	<u>TOTAL</u>
CARRYFORWARD FUND BALANCE	11,171,150	36,113,467	-	972,533	86,217,697	116,570,749	251,045,596
REVENUES							
Ad Valorem Taxes at 4.8565 mils	30,277,220	-	-	-	-	-	30,277,220
Sales, Use, and Fuel Taxes	-	2,599,701	-	-	-	-	2,599,701
Utility and Service Taxes	8,197,882	-	-	-	-	-	8,197,882
Local Business Taxes	272,658	-	-	-	-	-	272,658
Permits, Fees, & Special Assessments	6,543,880	2,427,562	-	-	2,720,982	-	11,692,424
Intergovernmental Revenue	13,623,408	1,473,804	-	-	23,390,000	1,126,254	39,613,466
Charges for Services	7,010,184	-	-	-	28,231,033	-	35,241,217
Fines and Forfeitures	188,520	19,221	-	-	-	-	207,741
Interest and Other Earnings	2,882,149	1,077,290	-	-	7,637,513	21,904,829	33,501,781
Miscellaneous Revenues	1,307,809	-	-	-	203,726	5,985,966	7,497,501
Total Revenues	70,303,710	7,597,578	-	-	62,183,254	29,017,049	169,101,590
OTHER FINANCING SOURCES							
Interfund Transfers	-	1,768,846	2,557,973	-	620,540	-	4,947,359
TOTAL REVENUE & OTHER FINANCING SOURCES	70,303,710	9,366,424	2,557,973	-	62,803,794	29,017,049	174,048,949
TOTAL ESTIMATED REVENUES & BALANCES	81,474,860	45,479,891	2,557,973	972,533	149,021,491	145,587,798	425,094,545
EXPENDITURES							
General Government	9,707,085	-	-	-	-	5,099,847	14,806,932
Public Safety	38,564,090	1,161,277	-	-	-	-	39,725,367
Physical Environment	4,540,731	-	-	-	96,084,916	-	100,625,647
Transportation	3,175,057	4,519,200	-	-	-	-	7,694,257
Economic Environment	1,390,051	1,700,246	-	-	-	-	3,090,297
Human Services	338,077	-	-	-	-	-	338,077
Culture & Recreation	6,064,738	-	-	-	-	-	6,064,738
Total Expenditures/Expenses	63,779,828	7,380,723	-	-	96,084,916	5,099,847	172,345,314
NON-EXPENSE DISBURSEMENTS							
Debt Service	-	-	2,557,973	-	-	-	2,557,973
Interfund Transfers	4,382,297	-	-	-	565,062	-	4,947,359
TOTALS EXPENDITURES/EXPENSES	68,162,125	7,380,723	2,557,973	-	96,649,978	5,099,847	179,850,646
Reserves	13,799,647	38,099,168	-	972,533	52,371,513	140,487,951	245,243,900
TOTAL APPROPRIATED EXPENDITURES & RESERVES	81,474,860	45,479,891	2,557,973	972,533	149,021,491	145,587,798	425,094,545

GENERAL FUND

GENERAL FUND REVENUES SUMMARY

—

GENERAL FUND REVENUES DETAIL

—

GENERAL GOVERNMENT

—

PUBLIC SAFETY

—

COMMUNITY DEVELOPMENT

—

PUBLIC SERVICES

—

PARKS & LAND AND RECREATION

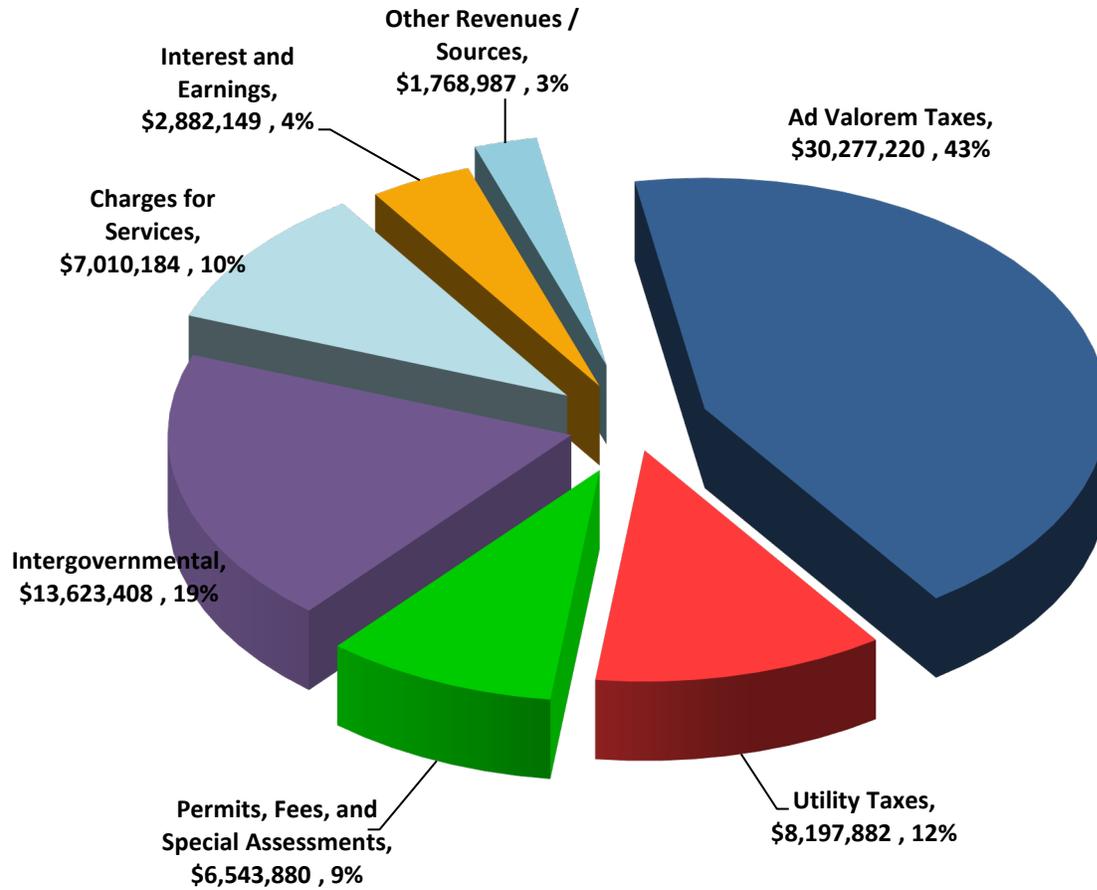


WINTER GARDEN

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- GENERAL FUND REVENUES -

GENERAL FUND REVENUES BY SOURCE



<u>Revenues</u>	<u>Dollars</u>	<u>Percent</u>
Ad Valorem Taxes	\$ 30,277,220	43.1%
Utility Taxes	\$ 8,197,882	11.7%
Permits, Fees, and Special Assessments	\$ 6,543,880	9.3%
Intergovernmental	\$ 13,623,408	19.4%
Charges for Services	\$ 7,010,184	10.0%
Interest and Earnings	\$ 2,882,149	4.1%
Other Revenues / Sources	\$ 1,768,987	2.5%
Total Revenues / Sources	\$ 70,303,710	100%

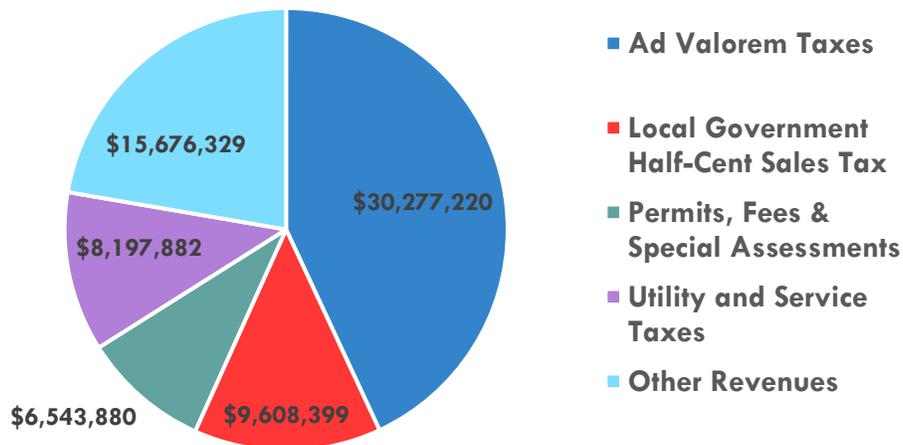
MAJOR REVENUE SOURCES OF GENERAL FUND

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 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>
Ad Valorem Taxes	\$19,166,315	\$21,428,816	\$24,130,266	\$26,321,525	\$30,277,220
Local Government Half-Cent Sales Tax	9,110,823	9,311,065	9,541,063	9,647,268	9,608,399
Permits, Fees & Special Assessments	5,307,322	7,017,799	6,596,070	6,494,773	6,543,880
Utility and Service Taxes	6,834,739	7,596,118	7,929,618	7,639,016	8,197,882
Other Revenues	7,588,111	20,594,574	16,970,902	15,345,099	15,676,329

Major Revenue Sources – Governmental Funds - FY 2026 Budget



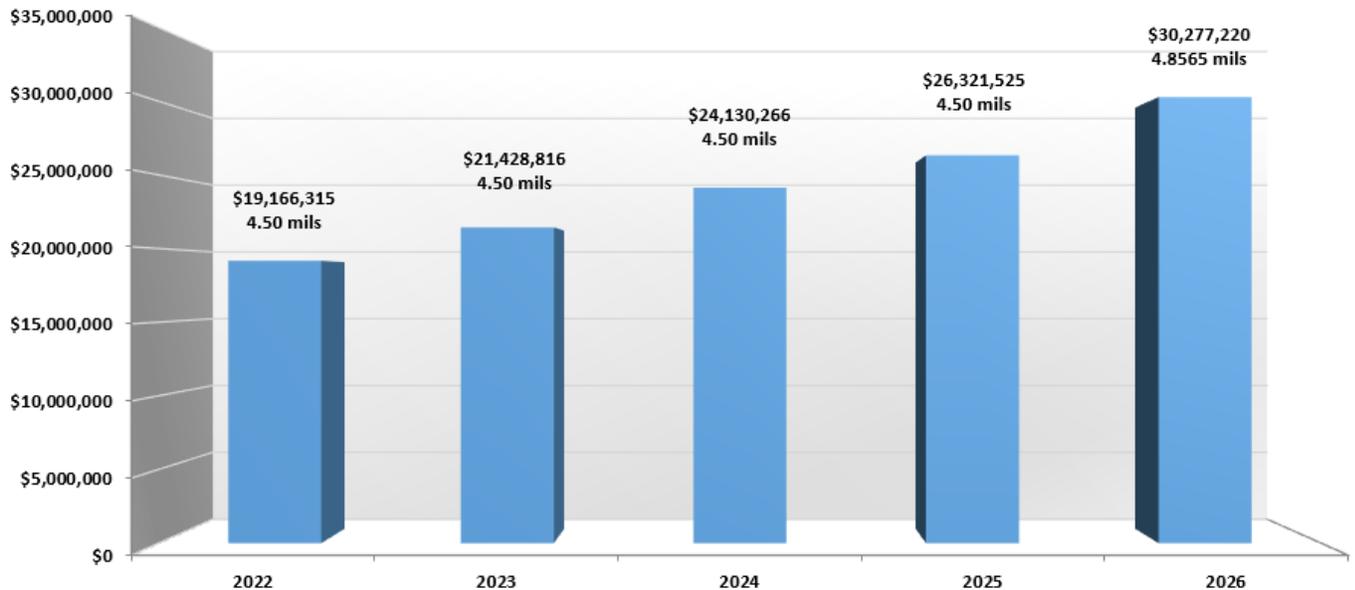
Ad Valorem Taxes

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 FY2026 projected property tax revenues. For FY2026, the City recommends increasing the operating millage rate from 4.5000 mills to 4.8565 mills. This change is expected to generate \$3.9 million in additional revenue compared to FY2025 (+15%). Of this increase, \$1.7 million is attributed to the 7.7% growth in taxable values and from reassessments and new construction, while the millage adjustment itself contributes an additional \$2.2 million.

The recommendation to raise the 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. Without this adjustment, the City would face increasing challenges in sustaining the quality of services that residents and businesses rely upon every day.

PROPERTY TAX REVENUES AND MILLAGE RATE

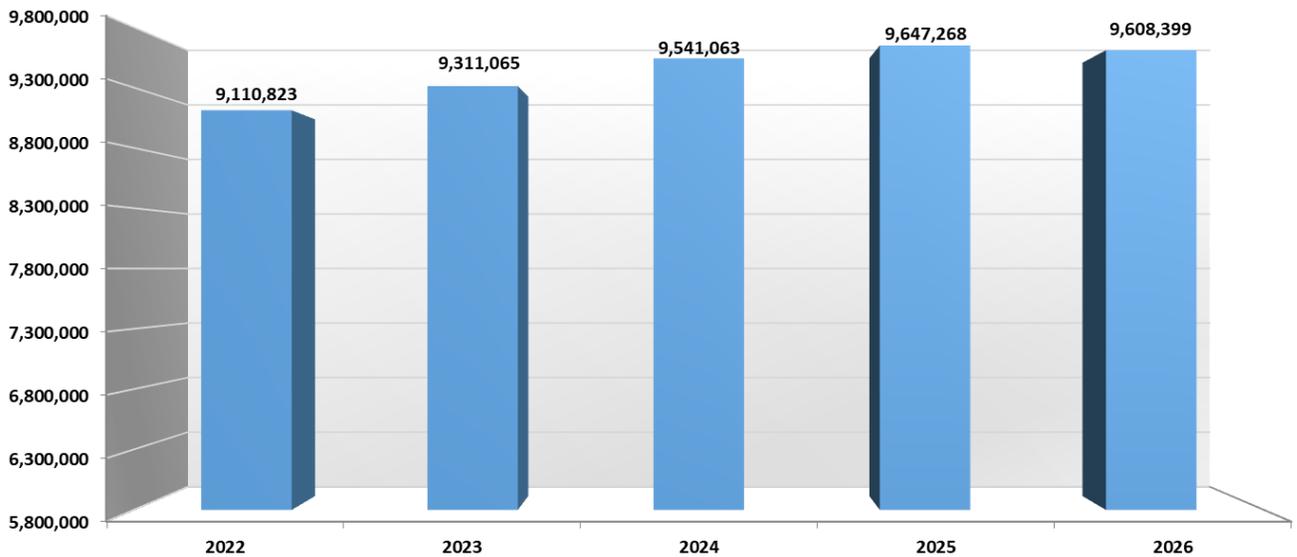


Local Government Half-Cent Sales Tax

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.

The City budgets the Local Government Half-Cent Sales Tax revenue each year based on an estimate provided by the State. This revenue source was heavily impacted in 2020 and 2021 due to the economic impacts of the coronavirus due to lack of spending. The spending normalized in FY2022 and has remained steady at the FY2022 levels. We are anticipating revenues to maintain at the current growth rate for next fiscal year.

LOCAL GOVERNMENT HALF-CENT TAX



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.

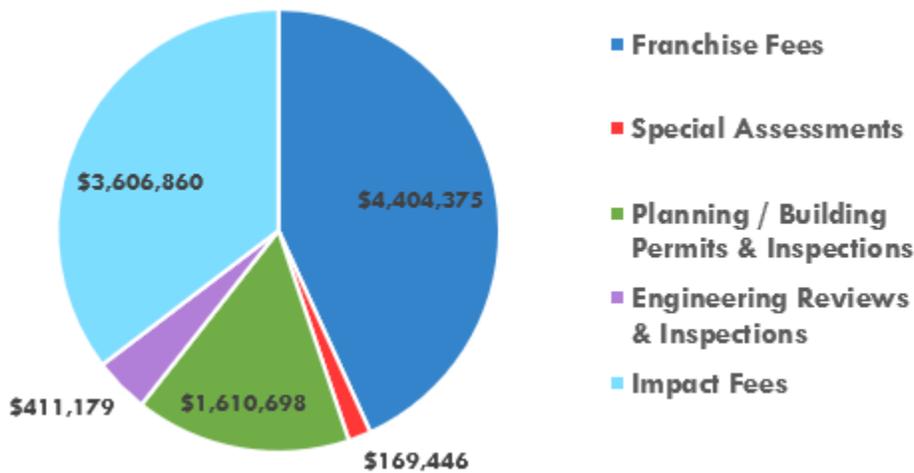
Permits and Fees are charged based on a fee schedule. The revenue estimated for permits and fees takes into consideration both the anticipated construction for the budgeted year and the amount collected in the prior year.

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 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>
Franchise Fees	\$3,569,637	\$4,580,268	\$4,424,654	\$4,483,089	\$4,404,375
Special Assessments	35,409	73,576	73,516	169,472	169,446
Planning / Building Permits & Inspections	1,473,501	1,948,545	1,721,937	1,499,459	1,610,698
Engineering Reviews & Inspections	375,485	415,410	421,261	401,089	411,179
Impact Fees	2,165,865	3,662,096	3,811,958	2,625,871	3,606,860

PERMITS, FEES & SPECIAL ASSESSMENTS - FY 2026 BUDGET



Utility and Service Taxes

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

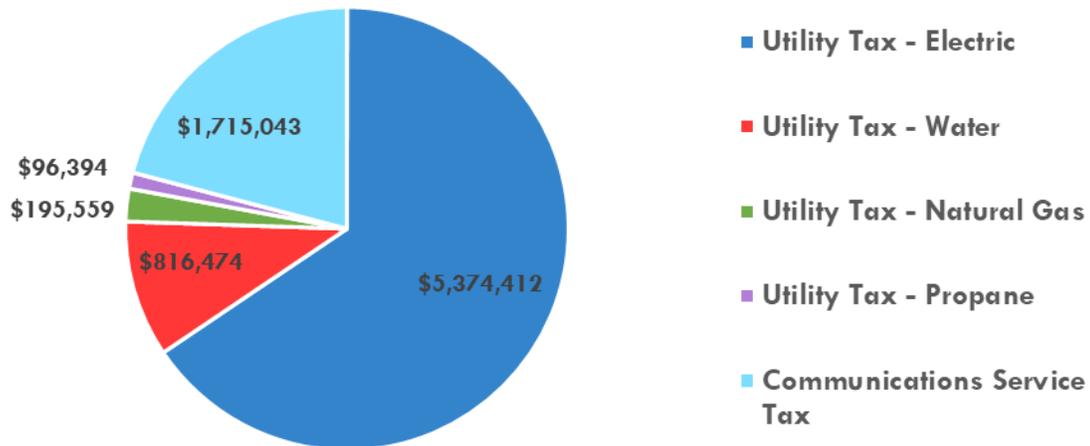
The Utility tax for electricity and natural gas is collected by the utility companies and submitted to the City on a monthly basis. The Utility tax for water is collected directly by the City via monthly invoices. The average tax rate is 10.0 percent of the sales price of such utility service.

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 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>
Utility Tax - Electric	\$4,549,250	\$5,295,844	\$5,282,190	\$5,189,927	\$5,374,412
Utility Tax - Water	591,459	563,809	757,125	616,583	816,474
Utility Tax - Natural Gas	198,668	197,105	190,471	203,453	195,559
Utility Tax - Propane	88,698	88,872	86,096	88,551	96,394
Communications Service Tax	1,406,664	1,450,491	1,613,736	1,540,502	1,715,043

UTILITY AND SERVICE TAXES - FY 2026 BUDGET



**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND REVENUES
EXECUTIVE DEPARTMENT**

		<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-0213-311.10-00	ADVALOREM TAXES	24,103,661	26,300,024	26,300,024	30,248,743
001-0213-311.90-00	PENALTIES AND INTEREST	26,605	21,501	21,501	28,477
	TOTAL AD VALOREM	24,130,266	26,321,525	26,321,525	30,277,220
001-0213-314.10-00	UTILITY TAX-ELECTRIC	5,282,190	5,189,927	5,189,927	5,374,412
001-0213-314.30-00	UTILITY TAX-WATER	757,125	616,583	616,583	816,474
001-0213-314.40-00	UTILITY TAX-GAS	190,471	203,453	203,453	195,559
001-0213-314.80-00	UTILITY TAX-PROPANE	86,096	88,551	88,551	96,394
	TOTAL UTILITY TAX	6,315,882	6,098,514	6,098,514	6,482,839
001-0213-315.20-00	COMMUNICATIONS SERVICE TAX	1,613,736	1,540,502	1,540,502	1,715,043
	TOTAL SERVICE TAX	1,613,736	1,540,502	1,540,502	1,715,043
001-0213-323.10-00	FRANCHISE FEES-ELECTRIC	4,288,487	4,302,087	4,302,087	4,244,133
001-0213-323.40-00	FRANCHISE FEES-GAS	136,167	181,002	181,002	160,242
001-0213-325.20-00	WESTSIDE TOWNHOMES	17,957	17,997	17,997	17,957
001-0213-325.30-00	LAKE COVE POINT	2,583	2,541	2,541	2,583
001-0213-325.40-00	BRANDY CREEK	14,507	14,535	14,535	14,507
001-0213-325.50-00	STONEBROOK WEST	42	95,997	95,997	95,997
001-0213-325.60-00	LAKEVIEW RESERVE	38,427	38,402	38,402	38,402
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	4,498,170	4,652,561	4,652,561	4,573,821
001-0213-331.10-00	FEDERAL GRANTS - GENERAL GOVERNMENT	-	-	-	76,560
001-0213-335.12-50	STATE REVENUE PROCEEDS	3,404,364	3,707,313	3,707,313	3,594,073
001-0213-335.14-00	MOBILE HOME LICENSES	40,279	47,230	47,230	43,598
001-0213-335.15-00	ALCOHOLIC BEVERAGE LICENSES	37,512	28,009	28,009	36,390
001-0213-335.18-00	LOCAL GOVT HALF-CENT SALES TAX	9,541,063	9,647,268	9,647,268	9,608,399
001-0213-338.20-00	COUNTY OCCUPATIONAL LICENSES	49,376	54,316	54,316	48,438
	TOTAL INTERGOVERNMENTAL	13,072,594	13,484,136	13,484,136	13,407,458
001-0213-341.30-01	LIEN SEARCH FEES	25,465	26,726	26,726	22,222
001-0213-341.90-01	INTERFUND MANAGEMENT FEES	631,801	1,023,665	1,023,665	917,064
001-0213-341.90-02	OCPS COLLECTION ALLOWANCE	14,289	4,343	4,343	13,504
	TOTAL CHARGES FOR SERVICES	671,555	1,054,734	1,054,734	952,790
001-0213-361.10-00	INTEREST	2,847,439	2,329,038	2,329,038	2,734,173
001-0213-361.13-00	INTEREST-ORANGE COUNTY TAX COLL	277,569	153,633	153,633	147,976
001-0213-361.20-00	INTEREST & OTHER EARN / DIVIDENDS	976,263	-	-	-
001-0213-361.30-00	NET INCR(DECR) IN FAIR VAL OF INVST	2,366,515	-	-	-
001-0213-361.40-00	GAIN/LOSS ON SALE OF INVESTMENTS	(477,553)	-	-	-
	TOTAL INTEREST AND OTHER EARNINGS	5,990,233	2,482,671	2,482,671	2,882,149
001-0213-362.11-00	BUILDING LEASES	97,414	75,106	75,106	89,050
001-0213-364.00-00	DISPOSITION OF FIXED ASSETS	95,214	-	-	-
001-0213-369.90-00	OTHER MISCELLANEOUS REVENUES	68,301	61,037	61,037	45,756
001-0213-383.10-00	FINANCIAL AGREEMENTS	559,735	-	-	-
001-0213-399.99-99	USE OF FUND BALANCE	-	-	49,054,639	-
	TOTAL MISCELLANEOUS REVENUES	820,664	136,143	49,190,782	134,806
001-0215-381.00-00	INTERFUND TRANSFER	250,000	-	-	-
	TOTAL OTHER SOURCES	250,000	-	-	-
	TOTAL EXECUTIVE DEPARTMENT	57,363,100	55,770,786	104,825,425	60,426,126

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 GENERAL FUND REVENUES
 FINANCE DEPARTMENT**

		<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
UTILITY BILLING DIVISION					
001-0223-341.90-01	INTERFUND MANAGEMENT FEES	788,685	663,912	663,912	635,833
	TOTAL CHARGES FOR SERVICES	788,685	663,912	663,912	635,833
TOTAL FINANCE DEPARTMENT		788,685	663,912	663,912	635,833

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND REVENUES
ADMINISTRATIVE SERVICES DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
<u>INFORMATION TECHNOLOGY DIVISION</u>				
001-0225-341.90-01 INTERFUND MANAGEMENT FEES	128,783	130,061	130,061	202,293
TOTAL CHARGES FOR SERVICES	128,783	130,061	130,061	202,293
TOTAL INFORMATION TECHNOLOGY DIVISION	128,783	130,061	130,061	202,293
<u>FACILITIES MANAGEMENT DIVISION</u>				
001-0746-331.39-00 PHYSICAL ENVIRONMENT	4,081	-	-	-
001-0746-334.39-00 OTHER PHYSICAL ENVIRONMENT	49	-	-	-
001-0746-341.90-01 INTERFUND MANAGEMENT FEES	156,230	160,596	160,596	344,724
TOTAL CHARGES FOR SERVICE	160,360	160,596	160,596	344,724
001-0746-364.00-00 DISPOSITION OF FIXED ASSETS	11,502	544	544	-
TOTAL MISCELLANEOUS REVENUES	11,502	544	544	-
TOTAL FACILITIES MANAGEMENT DIVISION	171,862	161,140	161,140	344,724
<u>FLEET MANAGEMENT DIVISION</u>				
001-0747-341.90-01 INTERFUND MANAGEMENT FEES	362,131	457,296	457,296	402,318
TOTAL CHARGES FOR SERVICE	362,131	457,296	457,296	402,318
001-0747-364.00-00 DISPOSITION OF FIXED ASSETS	896	3,000	3,000	-
001-0747-365.00-00 SALE/SURPL MATERIAL/SCRAP	3,461	500	500	-
TOTAL MISCELLANEOUS REVENUES	4,357	3,500	3,500	-
TOTAL FLEET MANAGEMENT DIVISION	366,488	460,796	460,796	402,318
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	667,133	751,997	751,997	949,335

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND REVENUES
COMMUNITY DEVELOPMENT DEPARTMENT**

		<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>PLANNING DIVISION</u>					
001-0315-329.02-00	PLAN REVIEW FEES	28,897	28,902	28,902	28,900
001-0315-329.05-00	PLAT REVIEW FEES	5,278	4,928	4,928	5,103
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	34,175	33,830	33,830	34,003
001-0315-364.00-00	DISPOSITION OF FIXED ASSETS	-	-	-	-
001-0315-369.90-00	OTHER MISCELLANEOUS REVENUES	39,111	52,838	52,838	45,975
	TOTAL PLANNING DIVISION	73,286	86,668	86,668	79,978
<u>BUILDING INSPECTION DIVISION</u>					
001-0324-322.02-00	BUILDING PERMITS	1,195,770	996,245	996,245	1,096,007
001-0324-329.02-00	PLAN REVIEW FEES	20,384	11,495	11,495	15,939
001-0324-329.07-00	REINSPECTION FEE	21,910	22,470	22,470	22,190
001-0324-329.08-00	DRIVEWAY INSPECTIONS	900	630	630	765
001-0324-329.10-00	ADMINISTRATIVE SERVICE FEES	17,394	17,470	17,470	17,432
001-0324-342.20-02	FIRE PROTECTION SERVICES	386,106	358,983	358,983	372,544
	TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	1,642,464	1,407,293	1,407,293	1,524,877
001-0324-369.90-00	OTHER MISCELLANEOUS REVENUES	6,187	5,498	5,498	5,843
	TOTAL MISCELLANEOUS REVENUES	6,187	5,498	5,498	5,843
001-0324-399.99-99	USE OF BUILDING CODE RESERVES	-	926,658	926,658	486,912
	TOTAL OTHER SOURCES	-	926,658	926,658	486,912
	TOTAL BUILDING INSPECTION DIVISION	1,648,651	2,339,449	2,339,449	2,017,632
<u>BUSINESS TAX</u>					
001-0331-316.00-00	LOCAL BUSINESS TAX	276,148	250,464	250,464	272,658
	TOTAL BUSINESS TAX DIVISION	276,148	250,464	250,464	272,658
	TOTAL COMMUNITY DEVELOPMENT DEPT	1,998,085	2,676,581	2,676,581	2,370,268

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND REVENUES
POLICE DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-0521-331.20-00 PUBLIC SAFETY	-	1,200	1,200	-
001-0521-338.30-00 911 PSAP REIMBURSEMENT	111,692	131,732	131,732	143,455
TOTAL INTERGOVERNMENTAL REVENUE	111,692	132,932	132,932	143,455
001-0521-342.10-01 SPECIAL DETAIL	374,755	384,024	384,024	397,664
001-0521-342.10-03 LIAISON OFFICER	478,991	648,000	648,000	657,000
001-0521-342.10-04 ACCIDENT REPORTS	8,895	9,209	9,209	8,064
001-0521-342.10-05 CITATION CAMERAS	-	990,464	990,464	-
TOTAL CHARGES FOR SERVICES	862,641	2,031,697	2,031,697	1,062,728
001-0521-351.50-01 COURT FINES	163,713	63,402	63,402	139,480
001-0521-351.50-02 POLICE TRAINING & EDUCATION FEES	27,513	18,945	18,945	23,500
001-0521-354.20-00 CODE VIOLATIONS	-	2,975	2,975	5,150
TOTAL FINES AND FORFEITS	191,226	85,322	85,322	168,130
001-0521-364.00-00 DISPOSITION/FIXED ASSETS	87,665	55,456	55,456	42,359
001-0521-369.90-00 OTHER MISCELLANEOUS REVENUES	18,468	7,687	7,687	18,886
TOTAL MISCELLANEOUS REVENUES	106,133	63,143	63,143	61,245
001-0528-354.20-00 CODE ENFORCEMENT CODE VIOLATION	19,934	20,845	20,845	20,390
001-0530-342.10-06 DISPATCH SERVICES	792,330	816,100	816,100	831,584
TOTAL NONSWORN COMMUNICATIONS	812,264	836,945	836,945	851,974
TOTAL POLICE DEPARTMENT	<u>2,083,956</u>	<u>3,150,039</u>	<u>3,150,039</u>	<u>2,287,532</u>

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 GENERAL FUND REVENUES
 FIRE DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-0622-334.20-00 STATE GRANT - EQUIPMENT	-	24,000	24,000	-
001-0622-335.21-00 FIREFIGHTER SUPPLEMENTAL COMP	29,040	31,157	31,157	31,350
TOTAL INTERGOVERNMENTAL REVENUE	29,040	55,157	55,157	31,350
001-0622-342.60-02 EMS TRANSPORT	1,521,746	1,497,803	1,497,803	1,546,350
001-0622-342.60-02 EMS TRANSPORT PEMT and MCO	-	250,000	250,000	250,000
TOTAL CHARGES FOR SERVICES	1,521,746	1,747,803	1,747,803	1,796,350
001-0622-366.00-00 DISPOSITION/FIXED ASSETS	327	-	-	-
001-0622-366.00-00 CONTRIBUTIONS	38,085	1,000	1,000	2,500
TOTAL MISCELLANEOUS REVENUES	38,412	1,000	1,000	2,500
TOTAL FIRE DEPARTMENT	<u>1,589,198</u>	<u>1,803,960</u>	<u>1,803,960</u>	<u>1,830,200</u>

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND REVENUES
PUBLIC SERVICES DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
001-0701-341.90-01 INTERFUND MANAGEMENT FEES	42,372	46,694	46,694	51,510
TOTAL ADMINISTRATION DIVISION	42,372	46,694	46,694	51,510
<u>CEMETERY DIVISION</u>				
001-0739-343.80-01 SERVICE FEES	59,210	57,330	57,330	49,160
001-0739-343.80-02 CEMETERY FOUNDATION CHARGES	3,225	3,625	3,625	2,995
001-0739-343.80-03 COLUMBARIUMS	-	-	-	900
001-0739-343.80-05 CEMETERY LOTS	45,610	46,805	46,805	43,155
TOTAL CHARGES FOR SERVICE	108,045	107,760	107,760	96,210
001-0739-362.00-00 RENTAL INCOME	73,894	90,653	90,653	73,626
TOTAL MISCELLANEOUS REVENUES	73,894	90,653	90,653	73,626
TOTAL CEMETERY DIVISION	181,939	198,413	198,413	169,836
<u>STREETS DIVISION</u>				
001-0741-331.49-00 FEDERAL GRANT / TRANSPORTATION	1,530	-	-	-
001-0741-334.49-00 STATE GRANT / TRANSPORTATION	85	-	-	-
001-0741-335.45-00 STATE SHARED REV / TRANSPORTATION	46,998	41,975	41,975	41,145
TOTAL INTERGOVERNMENTAL REVENUE	48,613	41,975	41,975	41,145
001-0741-364.00-00 DISPOSITION OF FIXED ASSETS	2,051	-	-	-
001-0741-369.90-00 OTHER MISCELLANEOUS REVENUES	91,166	35,598	35,598	73,625
TOTAL MISCELLANEOUS REVENUES	93,217	35,598	35,598	73,625
TOTAL STREETS DIVISION	141,830	77,573	77,573	114,770

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND REVENUES
PARKS AND RECREATION DEPARTMENT**

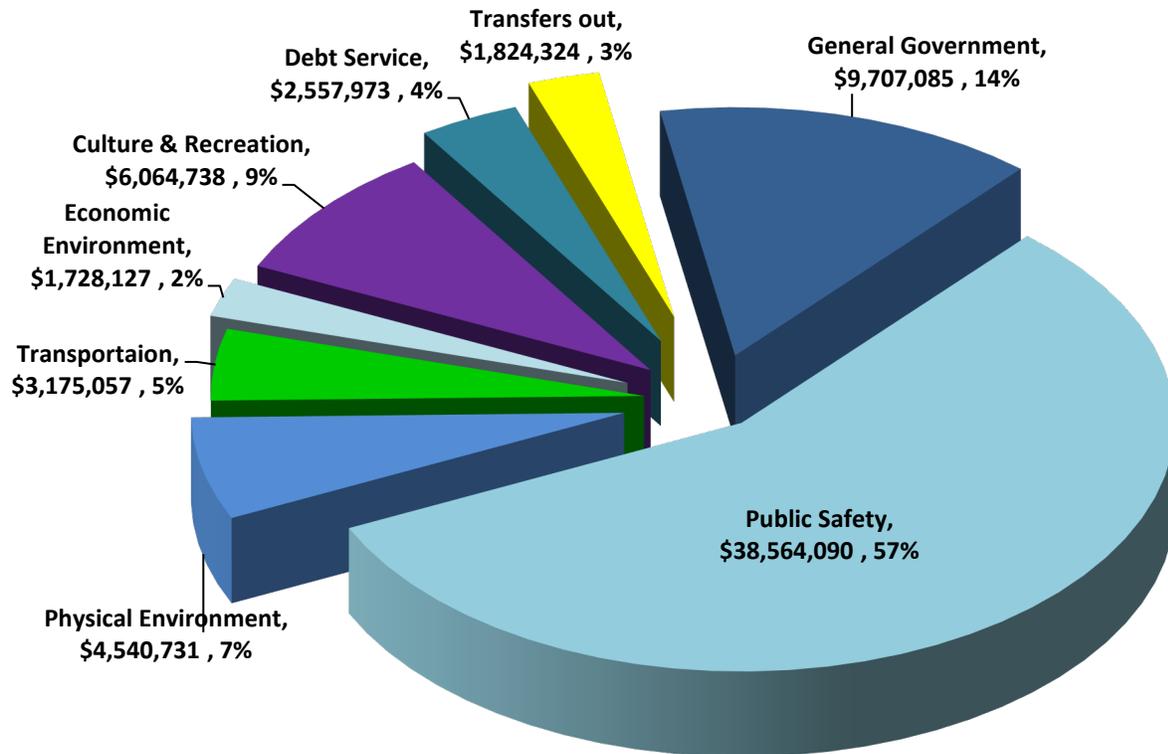
	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
<u>PARKS DIVISION</u>				
001-0775-331.70-00	6,192			
001-0775-334.70-00	274	-	-	-
TOTAL INTERGOVERNMENTAL	6,466	-	-	-
001-0775-364.00-00	6,873	-	-	-
001-0775-366.00-00	71,369	-	-	600,000
TOTAL MISCELLANEOUS REVENUES	78,242	-	-	600,000
TOTAL PARKS DIVISION	84,708	-	-	600,000
<u>RECREATION DIVISION</u>				
001-0872-347.21-01	221,242	207,568	207,568	248,545
001-0872-347.21-02	6,094	8,200	8,200	8,850
001-0872-347.21-03	3,762	3,110	3,110	3,800
001-0872-347.21-04	14,093	12,188	12,188	12,535
001-0872-347.21-05	24,984	24,465	24,465	32,328
001-0872-347.21-06	60,440	64,790	64,790	61,202
001-0872-347.21-07	79,047	64,881	64,881	101,227
001-0872-347.21-10	21,195	22,550	22,550	18,425
001-0872-347.21-11	33,770	25,628	25,628	19,778
001-0872-347.21-12	360	160	160	390
001-0872-347.21-14	129,970	130,600	130,600	126,764
TOTAL CHARGES FOR SERVICES	594,957	564,140	564,140	633,844
001-0872-364.00-00	7,897	-	-	1,400
001-0872-366.01-00	10,150	45,000	45,000	10,000
001-0872-369.90-00	3,216	2,525	2,525	2,700
TOTAL MISCELLANEOUS REVENUES	21,263	47,525	47,525	14,100
TOTAL RECREATION DIVISION	616,220	611,665	611,665	647,944
<u>SPECIAL EVENTS DIVISION</u>				
001-0874-329.50-00	2,250	-	-	5,000
001-0874-362.00-00	7,019	6,025	6,025	8,500
001-0874-369.90-00	41,106	1,000	1,000	71,000
TOTAL RENTS AND ROYALTIES	50,375	7,025	7,025	84,500
TOTAL SPECIAL EVENTS DIVISION	50,375	7,025	7,025	84,500
<u>NEWTON PARK FACILITIES DIVISION</u>				
001-3658-362.01-00	13,675	14,641	14,641	13,300
001-3658-362.02-00	163,134	163,085	163,085	163,628
001-3658-362.03-00	23,714	20,345	20,345	19,322
001-3658-362.04-00	4,687	4,515	4,515	7,203
001-3658-369.90-00	12,269	12,018	12,018	8,136
TOTAL MISCELLANEOUS REVENUES	217,479	214,604	214,604	211,589
TOTAL NEWTON PARK FACILITIES DIVISION	217,479	214,604	214,604	211,589
TOTAL PARKS AND RECREATION DEPARTMENT	968,782	833,294	833,294	1,544,033

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 GENERAL FUND REVENUES
 PUBLIC SERVICES DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-1016-329.03-00 ENGINEER INSPECTION FEES	378,298	349,724	349,724	364,015
001-1016-329.04-00 REVIEW FEES	42,963	51,365	51,365	47,164
TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	421,261	401,089	401,089	411,179
TOTAL ENGINEERING DIVISION	421,261	401,089	401,089	411,179

- GENERAL FUND EXPENDITURES -

GENERAL FUND EXPENDITURES BY SOURCE



<u>Expenditures</u>	<u>Dollars</u>	<u>Percent</u>
General Government	\$ 9,707,085	14%
Public Safety	\$38,564,090	57%
Physical Environment	\$ 4,540,731	7%
Transportation	\$ 3,175,057	5%
Economic Environment	\$ 1,728,127	3%
Culture & Recreation	\$ 6,064,738	8.9%
Debt Service	\$ 2,557,973	3.8%
Transfers out	\$ 1,824,324	3%
	\$68,162,125	100%

- GENERAL GOVERNMENT -

Legislative

Legal

Executive

Economic Development

City Clerk

Finance Department

Information Technology

Administrative Services

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
LEGISLATIVE DEPARTMENT**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</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	2,502	3,121	3,121	3,121
001-0111-511.23-00 EMPLOYEE GROUP INSURANCE	25,606	29,540	29,540	28,954
001-0111-511.24-00 WORKERS' COMPENSATION	105	91	91	126
TOTAL PERSONAL SERVICES	69,013	73,552	73,552	73,001
001-0111-511.34-03 CODE OF ORDINANCES	2,757	10,700	10,700	10,700
001-0111-511.40-00 TRAVEL AND PER DIEM	1,930	3,000	3,000	3,000
001-0111-511.41-02 TELEPHONE	1,595	200	200	1,600
001-0111-511.41-04 INTERNET	3,030	2,000	2,000	3,500
001-0111-511.46-05 SOFTWARE	-	-	-	6,700
001-0111-511.47-01 MISC PRINTING AND BINDING	226	150	150	300
001-0111-511.48-01 ADVERTISEMENT-LEGAL OTHER	195	1,000	1,000	1,000
001-0111-511.49-01 MISC OTHR CUR CHGS & OBLIGATIONS	-	1,250	1,250	1,250
001-0111-511.49-03 ELECTION FEES	21,662	12,000	12,000	12,000
001-0111-511.51-00 OFFICE SUPPLIES	323	1,000	1,000	1,000
001-0111-511.52-01 MISC. OPERATING SUPPLIES	1,498	1,250	1,250	1,250
001-0111-511.52-04 UNIFORMS AND ACCESSORIES	353	2,500	2,500	2,500
001-0111-511.54-01 DUES AND SUBSCRIPTIONS	12,589	14,300	14,300	16,450
001-0111-511.54-02 SEMINARS AND COURSES	1,939	3,275	3,275	1,500
TOTAL OPERATING EXPENDITURES	48,097	52,625	52,625	62,750
001-0111-511.82-00 AIDS TO PRIVATE ORGANIZATIONS	-	1,000	1,000	1,000
001-0111-564.83-00 OTHER GRANTS AND AIDS	76,790	84,825	84,825	137,077
TOTAL GRANTS AND AIDS	76,790	85,825	85,825	138,077
TOTAL LEGISLATIVE DEPARTMENT	193,900	212,002	212,002	273,828

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 GENERAL FUND EXPENDITURES
 LEGAL DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-0914-514.31-00 LEGAL SERVICES REIMBURSEMENT	(25,776)	(38,012)	(38,012)	(31,894)
001-0914-514.31-02 LEGAL SERVICES	669,860	511,982	511,982	590,921
TOTAL LEGAL DEPARTMENT	644,084	473,970	473,970	559,027



WINTER GARDEN

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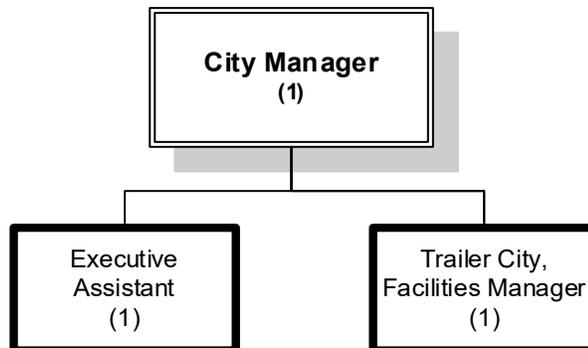
EXECUTIVE DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Legislation changes at federal, state and local levels • 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 to 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 coupled with new phone system 	<p>BUSINESS ASSUMPTIONS</p> <ul style="list-style-type: none"> • 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 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall quality of life in Winter Garden Satisfaction Index *	92%	93%	94%↑
Overall image or reputation of Winter Garden Satisfaction Index *	93%	90%	93%↑
Recommend living in Winter Garden to someone who asks Satisfaction Index *	97%	95%	≥ 95%↑
Winter Garden as a place to raise children Satisfaction Index *	94%	95%	≥ 95%↑
Winter Garden as a place to live Satisfaction Index *	98%	97%	≥ 95%↑
Overall Customer Service by City Employees (online & in-person) Satisfaction Index *	87.5%	85%	90%↑
Service Process Satisfaction Rating **	89.7%	95.3%	≥ 95%↑
Service Outcome Satisfaction Rating **	88.6%	86.4%	≥ 95%↑
% Satisfied with Resolution Timeframe **	86.1%	84.3%	≥ 94%↑
Employee Motivation and Productivity Satisfaction Rating ***	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
All City Average Queue Wait Time (In Seconds) - All customer service areas combined ****	0:38	0:65	≤ 0:30↓
All City Call Abandonment Rate - All customer service areas combined ****	5.8%	9.2%	≤ 6%↓
% of Requests Resolved ≤ 5 Days	89.4%	86.3%	≥ 95%↑
% of Requests Resolved within 24 hours	73.1%	66.1%	≥ 80%↑
# of K-12 students who participated in City outreach and learning activities	19,412	18,173	20,000↑
# of K-12 Students Enrichment Participants per Household	1.03	1.84	1.2↑

* 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. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

**** Please note the BS&A and new phone system implementations coupled with a team transition, have negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
EXECUTIVE DEPARTMENT**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0213-512.12-00	398,170	443,623	443,623	457,049
001-0213-512.21-00	24,561	33,937	33,937	34,964
001-0213-512.22-00	73,164	94,935	94,935	93,738
001-0213-512.23-00	29,354	37,028	37,028	33,149
001-0213-512.24-00	799	836	836	959
TOTAL PERSONAL SERVICES	526,048	610,360	610,360	619,858
001-0213-512.31-01	37,247	309,500	309,500	198,300
001-0213-512.31-02	2,000	2,500	2,500	5,000
001-0213-512.34-01	18,160	21,200	21,200	21,000
001-0213-512.34-08	13,000	-	-	-
001-0213-512.40-00	-	100	100	-
001-0213-512.41-02	5,660	5,602	5,602	4,000
001-0213-512.41-04	601	750	750	800
001-0213-512.41-05	79	1,250	1,250	1,200
001-0213-512.43-00	30,892	32,110	32,110	33,000
001-0213-512.44-00	664	8,107	8,107	3,800
001-0213-512.45-00	40,937	34,806	34,806	45,849
001-0213-512.46-02	-	400	400	-
001-0213-512.46-03	-	1,007	1,007	200
001-0213-512.46-05	13,207	13,500	13,500	13,500
001-0213-512.46-10	26,134	9,500	9,500	26,000
001-0213-512.47-01	65	5,500	5,500	200
001-0213-512.48-01	137	3,646	3,646	3,600
001-0213-512.48-02	-	5,000	5,000	3,000
001-0213-512.48-05	9,838	15,000	15,000	14,500
001-0213-512.49-01	596	5,559	5,559	1,000
001-0213-512.49-05	77,943	84,181	84,181	86,967
001-0213-512.49-11	6,573	-	-	25,000
001-0213-512.51-00	1,063	1,250	1,250	1,250
001-0213-512.52-01	23,535	21,500	21,500	21,500
001-0213-512.52-03	130	500	500	300
001-0213-512.52-04	200	400	400	600
001-0213-512.54-01	2,282	11,602	11,602	850
001-0213-512.54-02	-	2,700	2,700	-
TOTAL OPERATING EXPENDITURES	310,943	597,170	597,170	511,416
001-0213-512.61-00	2,099	-	-	-
TOTAL CAPITAL OUTLAY	2,099	-	-	-
001-0213-580.64-00	559,735	-	-	-
001-0213-512.71-00	4,744	-	-	4,744
001-0213-512.72-00	368	-	-	368
TOTAL DEBT SERVICE	5,112	-	-	5,112
001-0213-512.82-00	123,300	200,000	200,000	200,000
TOTAL GRANTS AND AIDS	123,300	200,000	200,000	200,000
001-0213-512.99-01	-	100,000	100,000	100,000
001-0213-599.99-99	-	-	-	2,628,496
TOTAL OTHER USES	-	100,000	100,000	2,728,496
TOTAL EXECUTIVE DEPARTMENT	1,527,237	1,507,530	1,507,530	4,064,883



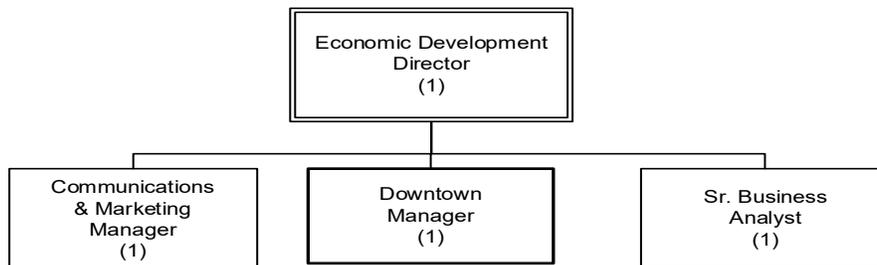
ECONOMIC DEVELOPMENT DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: Promote a sustainable thriving economy and business community which in turn creates prosperous conditions that build wealth, yield desirable job opportunities, generate growth and preserve a high quality of life.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Business Recruitment & Retention • Economic Gardening – Business Development, Business Assistance & Partnerships • Community Redevelopment Agency (CRA) • Downtown Commercial Operation and Merchant Affairs • Business/Resident Community Engagement • Business Communication, Marketing & Promotion • Strategic Development and Partnerships • Strategic Planning and Performance Management
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Uncertain effects of U.S. tariff negotiations on supply change cost across business segments • Increases in construction material costs and the impact on the pace of development • High federal interest rate and its effects on consumer spending • Unfavorable lease rate pressures on small local businesses • Managing the downtown parking demand while preserving the quality of life for surrounding residents • Curating/Promoting the right mix of downtown event programming to generate incremental visits, retain consumer vibrancy and lift sales activities for downtown merchants 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Commercial lending rates will continue to improve • U.S. tariff negotiations will favorably resolve and stabilize the marketplace • Federal interest rates begin to decrease • Continued increase in property values and jobs but at a slower rate • 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

Organizational Structure

FTE: 4



FY 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Employment Opportunity Satisfaction Index *	58%	40%	58% ↑
Overall Quality of business and service establishments in Winter Garden Satisfaction Index *	92%	85%	92% ↑
Variety of business and service establishments Satisfaction Index *	81%	75%	81% ↑
Shopping Opportunities Satisfaction Index *	76%	74%	79% ↑
Overall Economic Health of Winter Garden Satisfaction Index *	85%	77%	85% ↑
Economic Development Satisfaction Index *	75%	71%	76% ↑
Vibrant Downtown/Commercial Area Satisfaction Index *	90%	87%	92% ↑
Public Information Services Satisfaction Index *	81%	79%	84% ↑
Residents Connection and Engagement with their Community Satisfaction Index *	73%	72%	77% ↑
Making All Residents Feel Welcome Satisfaction Index *	89%	83%	89% ↑
Sense of Community Satisfaction Index *	83%	81%	86% ↑
OPERATIONAL INDICATORS			
City-wide Commercial Occupancy Rate	97.4%	92.7%	98% ↑
Downtown Commercial Occupancy Rate	98%	95%	99% ↑
Downtown CRA Taxable Value (in millions)	\$382M	\$403M	\$403M ↑
Annual % Change in Property Values	12.8%	9.2%	9.3% ↑
Total Annual Property Values	\$5,570,212,378	\$6,084,537,308	\$6,087,968,520 ↑
Average Wage of Total Jobs	\$57,960	\$60,210	\$62,000 ↑
# of Jobs Added	1,210	1,782	1,150 ↑
City Unemployment Rate	2.4%	3.4%	3.0% ↓
% Change in Median Household Income	9.5%	10.6%	4.5% ↑
Median Household Income	\$102,855	\$113,708	\$107,500 ↑
Average Purchase Price of a New Home (Single-Family)	\$590,300	\$751,700	\$605,000 ↑
East Winter Garden Commercial Occupancy Rates	86.6%	92%	90% ↑
East Winter Garden CRA Taxable Value	\$176.6M	\$163.5M	\$163.5M ↑
East Winter Garden Median/Average Home Value	\$345,200	\$344,378	\$340,000 ↑
Dollars Invested / East Winter Garden Household	\$4,802	\$3,731	\$4,444 ↑

* 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
ECONOMIC DEVELOPMENT DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0215-552.12-00	REGULAR SALARIES AND WAGES	380,685	392,534	392,534	409,339
001-0215-552.21-00	FICA TAXES	28,359	30,029	30,029	31,314
001-0215-552.22-00	RETIREMENT CONTRIBUTIONS	67,945	84,002	84,002	84,056
001-0215-552.23-00	LIFE AND HEALTH INSURANCE	61,231	64,325	64,325	54,800
001-0215-552.24-00	WORKERS' COMPENSATION	228	240	240	274
001-0215-552.26-00	OTHER POSTEMPLOYMENT BENEFITS	8,266	-	-	7,704
	TOTAL PERSONAL SERVICES	546,714	571,130	571,130	587,487
001-0215-552.31-01	MISC PROFESSIONAL SERVICES	842	-	-	-
001-0215-552.34-01	MISC OTHER CONTRACTUAL SERVICES	333,061	475,000	425,000	407,200
001-0215-552.41-02	TELEPHONE SERVICES	1,447	3,100	3,100	1,025
001-0215-552.41-04	INTERNET SERVICES	433	-	-	432
001-0215-552.41-05	POSTAGE	62	2,000	2,000	500
001-0215-552.43-00	UTILITY SERVICES	2,140	2,200	2,200	2,311
001-0215-552.44-00	RENTALS AND LEASES	-	700	700	-
001-0215-552.45-00	GENERAL INSURANCE	2,090	1,792	1,792	2,341
001-0215-552.46-02	REPAIR/MAINT SVC-EQUIPMNT	-	500	500	-
001-0215-552.46-05	REPAIR AND MAINT SVCS-SOFTWARE	9,900	1,500	1,500	410
001-0215-552.46-10	REPAIR AND MAINT SVCS-BUILDING	384	525	525	415
001-0215-552.47-01	MISC PRINTING AND BINDING	1,169	1,500	1,500	-
001-0215-552.48-01	PROMOTIONAL-ADVERTISEMENTS	-	16,500	16,500	-
001-0215-552.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	-	1,900	1,900	-
001-0215-552.48-04	PROMOTIONAL - COMM / MARKETING	197,756	200,512	200,512	234,670
001-0215-552.48-05	DOWNTOWN MNGMT/ PROGRAMS	4,361	105,000	105,000	65,565
001-0215-552.49-01	MISC OTHER CUR CHGS & OBLG	-	10,000	10,000	-
001-0215-552.51-00	OFFICE SUPPLIES	521	1,000	1,000	250
001-0215-552.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,914	3,500	3,500	200
001-0215-552.52-04	UNIFORMS AND ACCESSORIES	430	900	900	800
001-0215-552.54-01	DUES AND SUBSCRIPTIONS	11,915	64,055	64,055	33,445
001-0215-552.54-02	SEMINARS AND COURSES	2,294	5,500	5,500	-
	TOTAL OPERATING EXPENDITURES	571,719	897,684	847,684	749,564
001-0215-552.63-00	IMPROVEMENTS OTHER THAN BUILDINGS	21,102	-	2,326,768	-
001-0215-552.64-00	EQUIPMENT	1,094	-	-	-
	TOTAL CAPITAL OUTLAY	22,196	-	2,326,768	-
001-0215-552.82-00	AID TO PRIVATE ORGANIZATIONS	48,775	-	50,000	53,000
	TOTAL GRANTS AND AIDS	48,775	-	50,000	53,000
	TOTAL ECONOMIC DEVELOPMENT DEPARTMENT	1,189,404	1,468,814	3,795,582	1,390,051



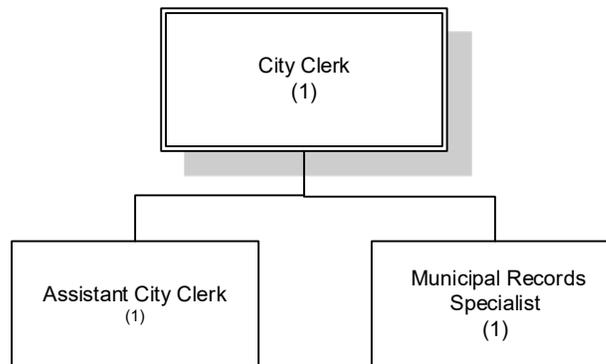
CITY CLERK'S DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: The City Clerk's Office is committed to serving 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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Educate all staff of responsibility for their department's records • Timely adaptation to new legislative mandates or changes • Ensuring ownership for records compliance in each department and applying appropriate retention policy 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Monitor and preserve legislative and administrative law updates • Continued effective alliances with multiple departments • Preserved integrity of electronic documents and information • Maximize timely access to records and information for citizens and staff • Department liaisons: <ul style="list-style-type: none"> ▪ provide the correct information in a timely manner related to records requests ▪ request disposition to ensure proper storage of only the documents needed

Organizational Structure

FTE: 3



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide Transparent and Accountable Government

Department Goal

Improve access, retention, and integrity of City records

Objectives

- Deploy reinforcement records management training content and curriculum utilizing a two-pronged approach, first to new hires during on-boarding and then ongoing follow-up training for existing employees, to ensure responsible, accurate and complete records management practices throughout the City.
- Provide City Commission, staff, citizens, and other agencies with timely and accurate support on records retention, disposition, meeting agendas and minutes.

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 RESULT & TARGET

Key Performance Indicator	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑

* 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
CITY CLERK DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0218-512.12-00	REGULAR SALARIES AND WAGES	239,117	287,156	287,156	357,843
001-0218-512.14-00	OVERTIME	94	100	100	5,000
001-0218-512.21-00	FICA TAXES	18,164	21,975	21,975	27,757
001-0218-512.22-00	RETIREMENT CONTRIBUTIONS	45,162	61,451	61,451	60,687
001-0218-512.23-00	LIFE AND HEALTH INSURANCE	27,371	36,108	36,108	34,198
001-0218-512.24-00	WORKERS' COMPENSATION	1,263	373	373	1,516
	TOTAL PERSONAL SERVICES	331,171	407,163	407,163	487,001
001-0218-512.40-00	TRAVEL AND PER DIEM	886	1,350	1,350	1,350
001-0218-512.41-02	TELEPHONE SERVICES	1,056	1,576	1,576	475
001-0218-512.41-05	POSTAGE	333	400	400	400
001-0218-512.43-00	UTILITY SERVICES	12,658	12,485	12,485	13,000
001-0218-512.44-00	RENTALS AND LEASES	393	2,700	2,700	2,700
001-0218-512.45-00	GENERAL INSURANCE	16,810	14,414	14,414	18,827
001-0218-512.46-05	REPAIR AND MAINT SVCS-SOFTWARE	277	723	723	300
001-0218-512.46-10	REPAIR AND MAINT SVCS-BUILDING	3,104	4,700	4,700	3,352
001-0218-512.47-01	MISC PRINTING AND BINDING	-	200	200	200
001-0218-512.47-02	RECORDS MANAGEMENT	-	500	500	500
001-0218-512.48-01	ADVERTISEMENTS	-	250	250	250
001-0218-512.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	200	200	200
001-0218-512.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	500	500	500
001-0218-512.51-00	OFFICE SUPPLIES	553	1,250	1,250	1,250
001-0218-512.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,049	1,700	1,700	1,700
001-0218-512.52-04	UNIFORMS AND ACCESSORIES	400	600	600	600
001-0218-512.54-01	DUES AND SUBSCRIPTIONS	1,115	1,800	1,800	1,000
001-0218-512.54-02	SEMINARS AND COURSES	2,938	3,400	3,400	3,500
001-0218-512.54-03	EDUCATION ASSISTANCE	-	1,000	1,000	1,000
	TOTAL OPERATING EXPENDITURES	42,572	49,748	49,748	51,105
001-0218-512.71-00	PRINCIPAL	2,203	-	-	2,203
001-0218-512.72-00	INTEREST	48	-	-	48
	TOTAL DEBT SERVICE	2,251	-	-	2,251
	TOTAL CITY CLERK DEPARTMENT	375,994	456,912	456,912	540,357



WINTER GARDEN

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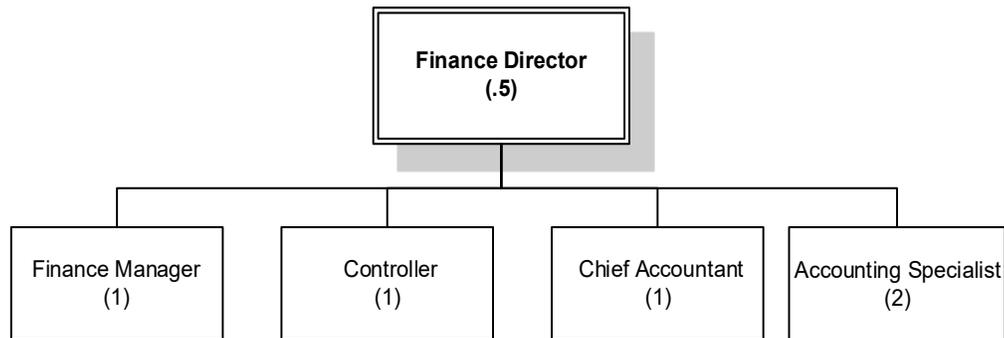


FINANCE DEPARTMENT FISCAL MANAGEMENT BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: Preserve financial wellness and the fiscal integrity of the City as well as facilitate accounting and procurement standards.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> Financial Management – Treasury, Management & Budgeting, Accounting & Controls Payroll Administration Accounts Payable & Accounts Receivable
<p>CHALLENGES:</p> <ul style="list-style-type: none"> Unfavorable State legislative changes Economic instability of the State and Nation Inflationary effects to cost for fuel, material, repair and maintenance and supply costs Supply chain delays impact the timing of projects Uncertainties of impending tariff impacts 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> Favorable audited financial statements Budget with considerations for inflation on goods and materials as wells as pressure for higher wages American Rescue Plan Act 2021 (ARPA) funding will be available for infrastructure projects Availability of externally sourced funding pursued

Organizational Structure

FTE: 5.5



FY 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Fiscal Management Overall Customer Service Satisfaction Rating *	96.1%	96.1%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80%↑
FINANCIAL INDICATORS			
Budget to Actual Variance Percent (City Overall Financials) **	+7%	+2%	+5%↑
External Grant Funding Received ****	\$698,834	\$1,084,286	\$10,000,000↑

* 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
FISCAL MANAGEMENT DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0222-513.12-00	REGULAR SALARIES AND WAGES	548,157	576,863	576,863	594,169
001-0222-513.21-00	FICA TAXES	40,422	44,130	44,130	45,454
001-0222-513.22-00	RETIREMENT CONTRIBUTIONS	90,909	123,449	123,449	127,152
001-0222-513.23-00	LIFE AND HEALTH INSURANCE	93,032	92,305	92,305	106,770
001-0222-513.24-00	WORKERS' COMPENSATION	621	650	650	745
	TOTAL PERSONAL SERVICES	<u>773,141</u>	<u>837,397</u>	<u>837,397</u>	<u>874,290</u>
001-0222-513.31-01	MISC PROFESSIONAL SERVICES	102,980	102,670	102,670	141,000
001-0222-513.32-00	ACCOUNTING AND AUDITING	22,576	23,060	23,060	26,685
001-0222-513.34-01	MISC OTHER CONTRACTUAL SERVICES	57,317	56,873	56,873	59,500
001-0222-513.34-04	BANKING SERVICES	2,822	3,732	3,732	3,200
001-0222-513.40-00	TRAVEL AND PER DIEM	-	200	200	-
001-0222-513.41-02	TELEPHONE SERVICES	2,280	2,650	2,650	450
001-0222-513.41-05	POSTAGE	2,441	7,613	7,613	8,550
001-0222-513.43-00	UTILITY SERVICES	11,580	11,680	11,680	12,506
001-0222-513.44-00	RENTALS AND LEASES	6,687	7,064	7,064	7,050
001-0222-513.45-00	INSURANCE	16,015	13,705	13,705	17,937
001-0222-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	468	500	500	-
001-0222-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	27,823	28,069	28,069	31,050
001-0222-513.46-10	REPAIR AND MAINT SVCS-BUILDING	2,840	5,338	5,338	5,000
001-0222-513.47-01	MISC PRINTING AND BINDING	-	1,614	1,614	500
001-0222-513.48-01	PROMOTIONAL-ADVERTISEMENTS	1,079	3,350	3,350	1,200
001-0222-513.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	1,000	1,000	-
001-0222-513.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	350	350	350
001-0222-513.51-00	OFFICE SUPPLIES	2,073	4,581	4,581	4,845
001-0222-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,191	4,350	4,350	2,800
001-0222-513.52-04	UNIFORMS AND ACCESSORIES	1,610	1,200	1,200	1,200
001-0222-513.54-01	DUES AND SUBSCRIPTIONS	1,515	1,446	1,446	1,520
001-0222-513.54-02	SEMINARS AND COURSES	2,200	4,286	4,286	2,800
	TOTAL OPERATING EXPENDITURES	<u>266,497</u>	<u>285,331</u>	<u>285,331</u>	<u>328,143</u>
001-0222-513.71-00	PRINCIPAL	4,054	-	-	4,054
001-0222-513.72-00	INTEREST	147	-	-	147
	TOTAL DEBT SERVICE	<u>4,201</u>	<u>-</u>	<u>-</u>	<u>4,201</u>
001-0222-581.91-00	INTRAGOVERNMENT TRANSFERS	4,164,317	4,251,300	4,251,300	4,373,897
	TOTAL OTHER USES	<u>4,164,317</u>	<u>4,251,300</u>	<u>4,251,300</u>	<u>4,373,897</u>
	TOTAL FISCAL MANAGEMENT DIVISION	<u>5,208,156</u>	<u>5,374,028</u>	<u>5,374,028</u>	<u>5,580,531</u>



WINTER GARDEN

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FINANCE DEPARTMENT

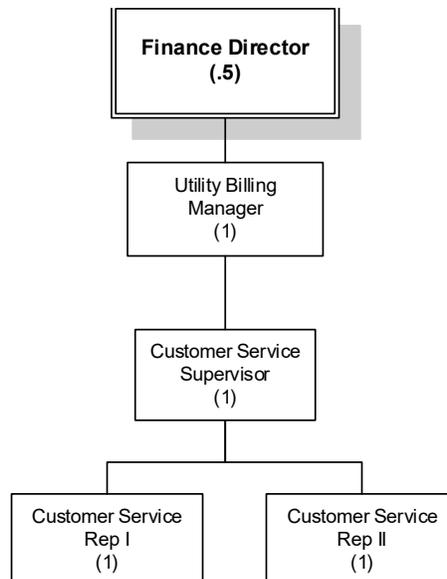
UTILITY BILLING

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: To provide exceptional customer service experience as well as ensure an efficient and effective billing process.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Service turn offs for non-payment are labor intensive • Call volume during cut-offs increases handle time • Meter shortage has slowed meter replacement process and could cause delays for new construction homes 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Utility Billing Service Satisfaction Index **	82%	77%	82%↑
Overall Service Experience Satisfaction Rating (in-house survey)	95.1%	91.4%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating ***	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
Average Queue Wait Time (in seconds)	:56	:64	≤ :55↓
Call Abandonment Rate	7.3%	10.1%	≤ 6%↓

* 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
UTILITY BILLING DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0223-513.12-00	311,521	216,855	216,855	238,283
001-0223-513.14-00	1,377	2,500	2,500	1,500
001-0223-513.21-00	23,542	16,781	16,781	18,446
001-0223-513.22-00	55,118	46,942	46,942	49,949
001-0223-513.23-00	58,210	54,243	54,243	55,828
001-0223-513.24-00	1,106	650	650	1,327
001-0223-513.26-00	1,416	6,000	6,000	6,564
TOTAL PERSONAL SERVICES	<u>452,290</u>	<u>343,971</u>	<u>343,971</u>	<u>371,897</u>
001-0223-513.34-01	167,166	183,448	183,448	171,750
001-0223-513.34-04	89,484	58,278	58,278	9,290
001-0223-513.41-02	5,610	5,579	5,579	6,450
001-0223-513.41-03	15	20	20	25
001-0223-513.41-04	433	476	476	500
001-0223-513.41-05	2,812	2,692	2,692	3,000
001-0223-513.43-00	6,936	7,572	7,572	7,491
001-0223-513.44-00	1,027	5,275	5,275	5,275
001-0223-513.45-00	9,767	8,374	8,374	10,939
001-0223-513.46-02	-	500	500	500
001-0223-513.46-05	23,687	35,290	35,290	27,500
001-0223-513.46-06	-	-	-	900
001-0223-513.46-10	1,701	3,065	3,065	3,065
001-0223-513.47-01	326	790	790	1,000
001-0223-513.48-01	-	500	500	500
001-0223-513.49-01	-	100	100	100
001-0223-513.49-05	20	150	150	150
001-0223-513.51-00	1,853	3,000	3,000	3,200
001-0223-513.52-01	4,503	6,100	6,100	6,300
001-0223-513.52-04	1,456	800	800	1,200
001-0223-513.54-02	-	600	600	600
TOTAL OPERATING EXPENDITURES	<u>316,801</u>	<u>322,609</u>	<u>322,609</u>	<u>259,735</u>
001-0223-513.71-00	4,054	-	-	4,054
001-0223-513.72-00	147	-	-	147
TOTAL DEBT SERVICE	<u>4,201</u>	<u>-</u>	<u>-</u>	<u>4,201</u>
TOTAL UTILITY BILLING DIVISION	<u>773,292</u>	<u>666,580</u>	<u>666,580</u>	<u>635,833</u>
TOTAL FINANCE DEPARTMENT	<u>5,981,448</u>	<u>6,040,608</u>	<u>6,040,608</u>	<u>6,216,364</u>



WINTER GARDEN

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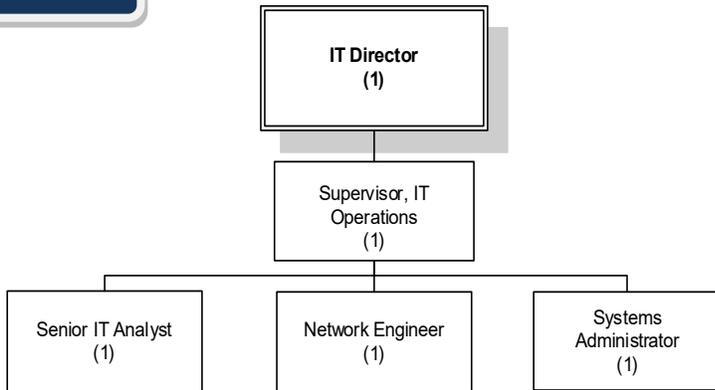
INFORMATION TECHNOLOGY

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> Failure to be informed on support requirements in a timely manner when called upon to facilitate department technology projects 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 On-call dependability Uncertainty of impending tariff impacts 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> 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 Level of staff training will be adequate for any changes in technology Budget approval for projects/capital items

Organizational Structure

FTE: 5



FY 2025-2026 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 70%**.
- 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
IT Overall Service Satisfaction Rating *	95.4%	95.4%	≥ 90% ↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
OPERATIONAL INDICATORS			
Helpdesk Average First Response Time - Regular (in hours)	N/A	1.06	≤ 24 ↓
Helpdesk Average First Response Time – High Priority (in minutes) <small>(new measure)</small>	N/A	N/A	≤ 60 ↓
Helpdesk First Contact Resolution Rate	84.7%	78.1%	≥ 80% ↑
Involuntary Abandonment Rate **	2.26%	17.93%	≤ 2.0% ↓
% Uptime and Availability of Systems	99.88%	100.0%	≥ 99.5% ↑

* 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 has negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
INFORMATION TECHNOLOGY DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0225-513.12-00	REGULAR SALARIES AND WAGES	479,000	547,565	547,565	563,678
001-0225-513.21-00	FICA TAXES	34,833	41,889	41,889	43,121
001-0225-513.22-00	RETIREMENT CONTRIBUTIONS	89,782	117,179	117,179	116,443
001-0225-513.23-00	LIFE AND HEALTH INSURANCE	94,017	98,460	98,460	101,566
001-0225-513.24-00	WORKERS' COMPENSATION	556	420	420	667
	TOTAL PERSONAL SERVICES	698,188	805,513	805,513	825,475
001-0225-513.31-01	MISC PROFESSIONAL SERVICE	1,400	3,000	3,000	5,000
001-0225-513.34-01	MISC OTHER CONTRACTUAL SERVICES	41,735	31,685	31,685	11,000
001-0225-513.40-00	TRAVEL AND PER DIEM	10	2,840	2,840	-
001-0225-513.41-02	TELEPHONE SERVICES	5,101	99,470	99,470	77,500
001-0225-513.41-04	INTERNET SERVICES	110,977	115,000	115,000	131,522
001-0225-513.41-05	POSTAGE	40	250	250	250
001-0225-513.43-00	UTILITY SERVICES	12,049	9,500	9,500	13,013
001-0225-513.45-00	INSURANCE	88,407	85,430	85,430	99,016
001-0225-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	6,000	6,000	9,000
001-0225-513.46-03	REPAIR AND MAINT SVCS-VEHICLES	378	500	500	500
001-0225-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	365,491	654,040	620,640	665,225
001-0225-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	44,407	124,000	124,000	8,600
001-0225-513.46-10	REPAIR AND MAINT SVCS-BUILDING	5,904	3,000	3,000	2,500
001-0225-513.51-00	OFFICE SUPPLIES	755	1,800	1,800	1,000
001-0225-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	30,203	178,790	234,254	200,717
001-0225-513.52-03	GASOLINE AND OIL	112	150	150	-
001-0225-513.52-04	UNIFORMS AND ACCESSORIES	799	1,300	1,300	1,300
001-0225-513.52-05	IT OPER SUPPLIES	5,859	14,800	14,800	33,035
001-0225-513.54-01	DUES AND SUBSCRIPTIONS	300	575	575	420
001-0225-513.54-02	SEMINARS AND COURSES	2,396	8,100	8,100	3,300
001-0225-513.54-03	EDUCATION ASSISTANCE PROGRAM	6,856	14,715	14,715	-
	TOTAL OPERATING EXPENDITURES	723,179	1,354,945	1,377,009	1,262,898
001-0225-513.63-00	IMPROV. OTHER THAN BUILDINGS	-	-	199,356	-
001-0225-513.64-00	MACHINERY AND EQUIPMENT	251,622	196,894	310,698	605,260
	TOTAL CAPITAL OUTLAY	251,622	196,894	510,054	605,260
001-0225-513.71-00	PRINCIPAL	81,519	-	-	81,519
001-0225-513.72-00	INTEREST	4,746	-	-	4,746
	TOTAL DEBT SERVICE	86,265	-	-	86,265
	TOTAL INFORMATION TECHNOLOGY DIVISION	1,759,254	2,357,352	2,692,576	2,779,898



WINTER GARDEN

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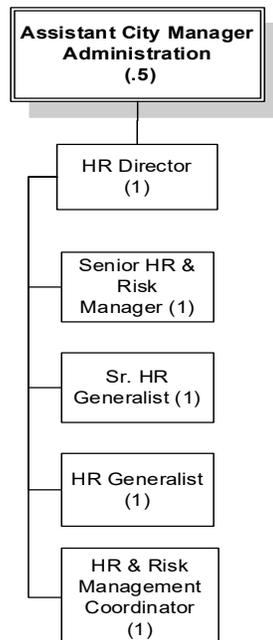
ADMINISTRATIVE SERVICES HUMAN RESOURCES

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: To recruit, engage, develop, support, and retain a skilled, diverse workforce.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Recruitment and Retention • Employee Support Services • Employee Organizational Development • Employee Relations • Risk Management • Employee Benefits
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Increased challenges maintaining competitiveness locally with recruiting and retention of staff due to talent shortage in local labor market (i.e., finding qualified candidates with the required experience, training, & certification) and a significant increase in market pay rates • Address the ongoing trend of rising pay ranges, including calibrating pay for existing staff (to address both market discrepancies and internal pay compression) and increasing new hire pay rates to attract talent • Increased labor relations volume due to four unions • Retention of existing talent and shortage of skilled talent to fill vacancies • Need for succession planning for key positions with pending retirements identified over the course of the next 5 years 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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

Organizational Structure

FTE: 5.5



FY 2025-2026 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

Objectives

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.
- Foster a City-wide employee recognition and rewards program designed to acknowledge and reward employees in order to impact employee morale, engagement, and retention.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall Employee On-Boarding Satisfaction Rate	100%	100%	100%↑
Career Development Leadership Effectiveness Satisfaction Index *	87.0%	87.0%	89%↑
HR Overall Customer Service Satisfaction Rating *	91.1%	91.1%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80%↑
FINANCIAL INDICATOR			
Annual Healthcare Reserve/Member	\$1,235	\$1,789	≥ \$3,000↑
OPERATIONAL INDICATORS			
Average Time to Fill High-Level Position (In Days)	25	N/A	≤ 90↓
Average Time to Fill Mid-Level Position (In Days)	43	63	≤ 90↓
Sick Hours per FTE	45.1	50.4	≤ 45↓
Average Time Off per FTE (Hours)	206.4	210.5	≤ 200↓
Citywide Lost Workdays Due to On-The-Job Injuries per FTE	0.22	0.37	≤ 0.45↓
Citywide Light Duty Days Due to On-The-Job Injuries per FTE	0.32	0.3	≤ 0.65↓

* 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.

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATIVE SERVICES DEPARTMENT
HUMAN RESOURCES DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0745-513.12-00	505,255	661,616	661,616	702,853
001-0745-513.21-00	36,966	50,614	50,614	53,768
001-0745-513.22-00	95,466	118,808	118,808	119,477
001-0745-513.23-00	95,054	100,723	100,723	111,910
001-0745-513.24-00	401	683	683	481
TOTAL PERSONAL SERVICES	733,203	932,443	932,443	988,490
001-0745-513.31-01	653	600	600	225
001-0745-513.31-02	90	1,400	1,400	7,500
001-0745-513.31-06	33,868	34,000	34,000	40,000
001-0745-513.34-01	83,206	100,300	100,300	87,950
001-0745-513.34-08	-	1,000	1,000	1,000
001-0745-513.40-00	639	1,000	1,000	4,700
001-0745-513.41-02	3,262	4,050	4,050	3,275
001-0745-513.41-04	866	1,200	1,200	900
001-0745-513.41-05	863	1,750	1,750	1,000
001-0745-513.43-00	10,849	10,500	10,500	11,000
001-0745-513.44-00	2,537	5,000	5,000	6,600
001-0745-513.45-00	14,696	12,450	12,450	16,460
001-0745-513.46-02	-	2,000	2,000	1,000
001-0745-513.46-05	515	800	800	1,000
001-0745-513.46-06	-	1,500	1,500	1,000
001-0745-513.46-10	2,924	5,000	5,000	5,000
001-0745-513.47-01	80	420	420	200
001-0745-513.48-01	1,000	10,000	10,000	53,550
001-0745-513.48-02	6,327	6,000	6,000	7,800
001-0745-513.49-11	5,363	7,000	7,000	16,390
001-0745-513.51-00	2,749	4,000	4,000	3,500
001-0745-513.52-01	79,486	87,500	80,500	95,000
001-0745-513.52-03	191	1,000	1,000	-
001-0745-513.52-04	1,200	1,200	1,200	1,200
001-0745-513.54-01	3,584	5,000	5,000	5,065
001-0745-513.54-02	28,848	44,000	178,689	14,900
TOTAL OPERATING EXPENDITURES	283,796	348,670	476,359	386,215
001-0745-513.71-00	2,484	-	-	2,484
001-0745-513.72-00	186	-	-	186
TOTAL DEBT SERVICE	2,670	-	-	2,670
TOTAL HUMAN RESOURCES DIVISION	1,019,669	1,281,113	1,408,802	1,377,374



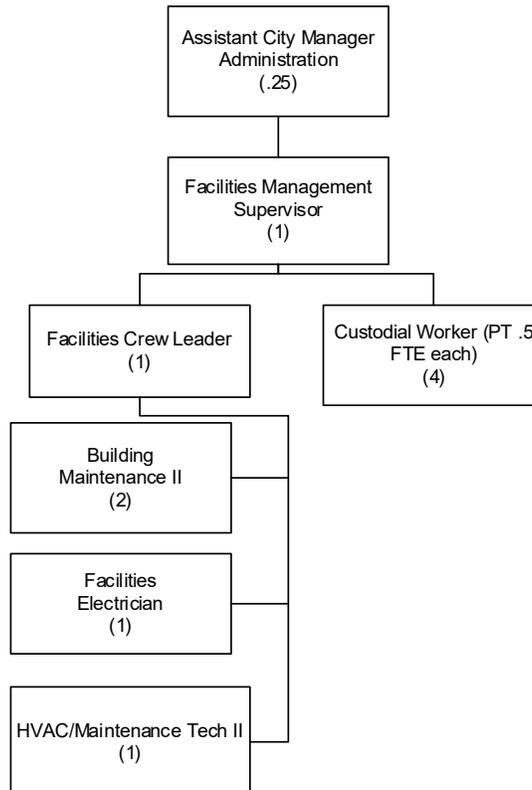
ADMINISTRATIVE SERVICES FACILITIES MANAGEMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: Enhance and maintain the appearance and safety of the City by the efficient management of its facilities.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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: 8.25



2025-2026 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.
- Create a ten-year asset repair/replacement plan and schedule to help effectively predict future costs and labor needs for budgeting purposes.

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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Facilities Overall Customer Service Satisfaction Rating *	91.9%	91.9%	≥90% ↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥80% ↑
FINANCIAL INDICATORS			
Average Level 1 Repair Costs (Life & Safety Failures)	\$183.00	\$340.50	≤ \$200 ↓
Average Level 2 Repair Costs (Equipment Defects)	\$165.75	\$157.25	≤ \$250 ↓
Average Preventive Maintenance Cost	\$110.50	\$79.50	≤ \$175 ↓
Average Corrective Maintenance Cost	\$323.00	\$344.25	≤ \$450 ↓

See Appendix for Detailed Business Plans, Including Performance Indicator Definitions

Average Request For Services Task Cost **	\$287.25	\$120.51	≤ \$250 ↓
Average Events Related Cost **	N/A	\$7,938.00	≤ \$5,280 ↓
OPERATIONAL INDICATORS			
Average Days to Close <i>Level 1</i> Service Work Requests (Life & Safety Failures)	1	1.25	≤ 1 ↓
Average Days to Close <i>Level 2</i> Service Work Requests (Equipment Defects)	2.3	2.3	≤ 3 ↓
% Preventive Maintenance vs Corrective Maintenance	36.5%	50.7%	50% ↑
Average Preventive Maintenance Hours	1.8	1.3	≤ 2 ↓
Average Corrective Maintenance Hours	3.7	2.6	≤ 4 ↓
Average Request For Services Task Hours	5	1.9	≤ 2 ↓
Average Events Related Hours **	N/A	119.9	132 ↓

* 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.

** Certain line items were included in this number in the past for historical data and will now be broken out to more clearly identify Facilities functions.

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATIVE SERVICES DEPARTMENT
FACILITIES MANAGEMENT DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0746-539.12-00	REGULAR SALARIES AND WAGES	589,662	619,795	619,795	643,710
001-0746-539.14-00	OVERTIME	87,330	89,312	89,312	100,163
001-0746-539.21-00	FICA TAXES	50,262	54,247	54,247	56,627
001-0746-539.22-00	RETIREMENT CONTRIBUTIONS	111,408	126,176	126,176	129,394
001-0746-539.23-00	LIFE AND HEALTH INSURANCE	87,672	89,077	89,077	119,228
001-0746-539.24-00	WORKERS' COMPENSATION	7,119	21,896	21,896	8,543
	TOTAL PERSONAL SERVICES	<u>933,453</u>	<u>1,000,503</u>	<u>1,000,503</u>	<u>1,057,665</u>
001-0746-539.34-01	MISC OTHER CONTRACTUAL SERVICES	49,256	46,380	46,380	105,029
001-0746-539.34-06	JANITORIAL SERVICES	223,125	209,840	209,840	189,324
001-0746-539.34-08	PERSONNEL SERVICES	75,173	90,000	90,000	90,000
001-0746-539.40-00	TRAVEL AND PER DIEM	301	1,000	1,000	2,150
001-0746-539.41-02	TELEPHONE SERVICES	10,482	10,860	10,860	11,000
001-0746-539.41-04	INTERNET SERVICES	5,333	4,320	4,320	7,488
001-0746-539.43-00	UTILITY SERVICES	26,739	25,500	25,500	48,750
001-0746-539.44-00	RENTALS AND LEASES	3,065	13,600	13,600	16,300
001-0746-539.45-00	INSURANCE	4,368	6,251	6,251	4,892
001-0746-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	375	1,500	1,500	2,500
001-0746-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	25,014	13,000	13,000	16,150
001-0746-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	1,248	2,038	2,038	100
001-0746-539.46-10	REPAIR AND MAINT SVCS-BUILDING	316,073	301,260	301,260	323,737
001-0746-539.47-01	MISC PRINTING AND BINDING	81	75	75	75
001-0746-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	1,066	500	500	475
001-0746-539.49-11	OTHER CURRENT CHGS & OBG / EMP	866	-	-	850
001-0746-539.51-00	OFFICE SUPPLIES	445	750	750	750
001-0746-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	36,214	34,500	34,500	37,025
001-0746-539.52-02	CHEMICALS	1,706	6,200	6,200	5,650
001-0746-539.52-03	GASOLINE AND OIL	13,317	12,000	12,000	13,900
001-0746-539.52-04	UNIFORMS AND ACCESSORIES	8,187	7,560	7,560	7,875
001-0746-539.52-99	OPERATING SUPPLIES	-	-	-	15,775
001-0746-539.54-01	DUES AND SUBSCRIPTIONS	7,850	7,405	7,405	11,950
001-0746-539.54-02	SEMINARS AND COURSES	1,226	5,050	5,050	5,530
001-0746-539.54-03	EDUCATIONAL ASSISTANCE	1,080	-	-	-
	TOTAL OPERATING EXPENDITURES	<u>812,590</u>	<u>799,589</u>	<u>799,589</u>	<u>917,275</u>
001-0746-539.62-00	BUILDINGS	117,291	455,250	855,756	289,320
001-0746-539.63-00	IMPROVEMENTS OTHER THAN BUILDINGS	13,338	-	103,054	76,560
001-0746-539.64-00	MACHINERY AND EQUIPMENT	169,680	-	9,732	-
	TOTAL CAPITAL OUTLAY	<u>300,309</u>	<u>455,250</u>	<u>968,542</u>	<u>365,880</u>
	TOTAL FACILITIES MANAGEMENT DIVISION	<u>2,046,352</u>	<u>2,255,342</u>	<u>2,768,634</u>	<u>2,340,820</u>

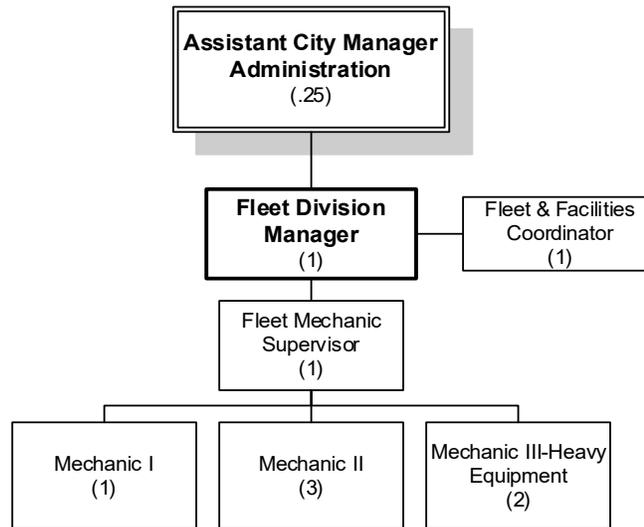


ADMINISTRATIVE SERVICES FLEET MANAGEMENT BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: To efficiently maintain a safe and reliable fleet of City vehicles.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Preventive maintenance and repairs of vehicles and equipment • Ensure that vehicles and equipment are adequate and ready for use • Fuel management and distribution • Vehicle acquisition
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 • Inaccurate fuel and mileage reporting affects budgeting and analysis critical to future maintenance and vehicle depreciation costs • EPA requirements effect on pricing and availability of vehicles and parts 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 procurement needs and work requirements

Organizational Structure

FTE: 9.25



FY 2025-2026 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 costs 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall Fleet Management Satisfaction Rating *	97%	97%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80%↑
FINANCIAL INDICATOR			
Fleet Average Repair and PM Cost	\$885	\$1,097	\$968↓
OPERATIONAL INDICATORS			
Overall Preventative Maintenance Adherence Rate	99.8%	99.8%	95%↑
% Preventive vs. Corrective Maintenance	27.1%	38.4%	30%↑
Fleet Average Downtime Hours	23.5	64.3	30.0↓
% Repeat Repairs/Failures	4.26%	3.50%	2.5%↓
Fleet Assets-to-Mechanic Ratio	55.0	57.0	63.0↓
% of Repairs Outsourced	6.0%	8.5%	7%↓

* 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

See Appendix for Detailed Business Plans, Including Performance Indicator Definitions

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATIVE SERVICES DEPARTMENT
FLEET MANAGEMENT DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0747-539.12-00	REGULAR SALARIES AND WAGES	679,455	661,473	661,473	681,018
001-0747-539.14-00	OVERTIME	44,092	39,721	39,721	51,216
001-0747-539.21-00	FICA TAXES	52,926	53,641	53,641	55,650
001-0747-539.22-00	RETIREMENT CONTRIBUTIONS	113,595	150,056	150,056	150,993
001-0747-539.23-00	LIFE AND HEALTH INSURANCE	142,340	151,427	151,427	159,421
001-0747-539.24-00	WORKERS' COMPENSATION	15,474	6,254	6,254	18,569
001-0747-539.26-00	OTHER POST EMPLOYMENT BENEFITS	12,185	9,760	9,760	17,688
	TOTAL PERSONAL SERVICES	1,060,067	1,072,333	1,072,333	1,134,554
001-0747-539.34-01	MISC OTHER CONTRACTUAL SERVICES	27,801	15,855	15,855	16,410
001-0747-539.34-06	JANITORIAL SERVICES	4,930	6,200	6,200	6,420
001-0747-539.34-08	PERSONNEL SERVICES	466	6,000	6,000	6,000
001-0747-539.40-00	TRAVEL AND PER DIEM	5,813	3,500	3,500	5,000
001-0747-539.41-02	TELEPHONE SERVICES	5,192	5,650	5,650	6,130
001-0747-539.41-03	RADIO SERVICES	76	90	90	700
001-0747-539.41-04	INTERNET	962	1,000	1,000	1,820
001-0747-539.41-05	COMMUNICATIONS/FREIGHT-POSTAGE	139	700	700	720
001-0747-539.43-00	UTILITY SERVICES	3,473	3,000	3,000	5,400
001-0747-539.44-00	RENTALS AND LEASES	11,867	11,000	11,000	12,480
001-0747-539.45-00	INSURANCE	16,079	25,428	25,428	18,008
001-0747-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	11,707	12,200	12,200	13,170
001-0747-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	18,932	12,900	12,900	18,700
001-0747-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	27,027	28,840	28,840	31,509
001-0747-539.46-10	REPAIR AND MAINT SVCS-BUILDING	42,537	9,000	9,000	12,000
001-0747-539.47-01	MISC PRINTING AND BINDING	140	500	500	500
001-0747-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	4,863	13,560	13,560	14,700
001-0747-539.51-00	OFFICE SUPPLIES	1,451	1,350	1,350	1,500
001-0747-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	47,022	40,500	40,500	38,500
001-0747-539.52-02	CHEMICALS	7,559	7,500	7,500	12,100
001-0747-539.52-03	GASOLINE AND OIL	57,001	43,000	43,000	44,600
001-0747-539.52-04	UNIFORMS AND ACCESSORIES	13,069	13,484	13,484	14,520
001-0747-539.52-05	INVENTORY PARTS	15,646	-	-	1,800
001-0747-539.54-01	DUES AND SUBSCRIPTIONS	478	1,800	1,800	2,400
001-0747-539.54-02	SEMINARS AND COURSES	4,152	19,200	19,200	18,000
	TOTAL OPERATING EXPENDITURES	328,502	282,257	282,257	303,087
001-0747-539.62-00	BUILDINGS	-	50,000	50,000	50,000
001-0747-539.63-00	IMPROVEMENTS OTHER THAN BUILDINGS	53,777	-	-	-
	TOTAL CAPITAL OUTLAY	53,777	50,000	50,000	50,000
	TOTAL FLEET MANAGEMENT DIVISION	1,442,346	1,404,590	1,404,590	1,487,642
	TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,508,367	4,941,044	5,582,025	5,205,837

- PUBLIC SAFETY -

Police – Sworn

Police – Non-sworn

Police – Code Enforcement

Police – Communications

Fire/Rescue Department



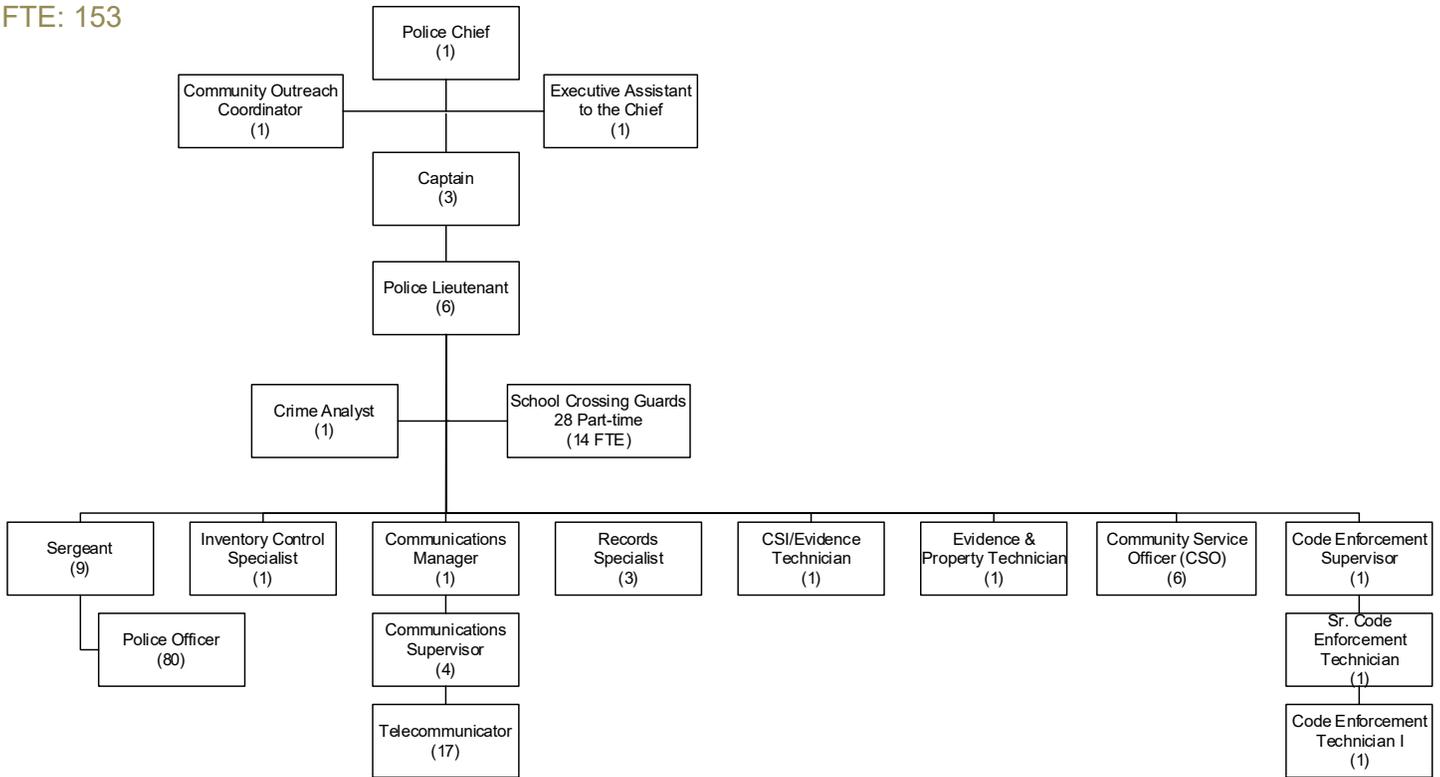
POLICE DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: Create safe communities by building partnerships to prevent crime and utilizing modern technology to target criminal activities.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Patrol • Criminal Investigations • Traffic Enforcement • Community Oriented Policing • Forensics • Dispatch (911 and Non-Emergency Services) • Enforce City codes
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Outgrowing the current police department buildings and are facing scheduling difficulties with training/shooting facilities • Records Management Software upgrade challenges on reporting crime statistics and the data migration from one system to another • Extended economic pressures could increase overall crime • Maintaining staffing levels <ul style="list-style-type: none"> ▪ 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 • Effect of the state of the economy on land/property maintenance, development and re-development causes more code violations to occur • Change in policy regarding prosecutions has increased challenges with misdemeanor crimes 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Staffing vacancies will be reduced • Enforcement policy changes enacted will further build and preserve community relationships in Winter Garden • New Records Management Software system will be updated to assist and improve the efficiency of crime statistics reporting

Organizational Structure

FTE: 153



FY 2025-2026 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 at the mall, 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

Provide an Attractive Community

Department Goal

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.

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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Safety From Property Crime Index *	79%	83%	85%↑
Safety From Violent Crime Index *	81%	86%	88%↑
Crime Prevention Index *	82%	85%	87%↑
Sense of Safety Throughout the City Composite Satisfaction Index **	90.3%	95.3%	96%↑
Traffic Enforcement Satisfaction Index *	68%	74%	79%↑
Code Enforcement Satisfaction Index *	56%	62%	67%↑
% Citizen Initiated Code Complaints	2.9%	3.4%	5%↓
Employee Motivation and Productivity Satisfaction Rating***	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
Property Crime Clearance Rate	38.9%	46.4%	≥ 35%↑

See Appendix for Detailed Business Plans, Including Performance Indicator Definitions

Violent Crime Clearance Rate	68.8%	85.7%	≥ 58%↑
Crime Clearance Rate	41.2%	48.3%	≥38%↑
# of Crimes Reported (property & violent crimes combined)	1,880	1,512	1,800↓
Crime Rate per 1,000 Residents	36.5	29.6	34.6↓
Downtown Crime Clearance Rate	69%	86%	≥ 65%↑
# of Crimes Reported in Downtown District	72	58	75↓
Number of Traffic Stops	21,586	19,031	9,000↑
Count of Traffic Enforcement Events	3,051	3,568	1,800↑
Code 2 Calls per 1,000 Residents (low priority-crime not in progress emergencies)	229.5	217.6	230.5↓
Code 2 Calls Response Time (low priority-crime not in progress emergencies)	6:55	7:01	≤ 7:00↓
Code 3 Calls per 1,000 Residents (high priority emergencies)	12.39	12.85	14.4↓
Code 3 Calls Response Time (high priority emergencies)	3:55	3:44	≤ 4:10↓
Average Days Taken to Close a Code Enforcement Case	35.6	14.3	45↓
% of Code Complaints/Cases Brought into Compliance without Official Action	98.6%	99.2%	100%↑

* 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: 'Safety in Your Neighborhood During the Day Index,' 'Safety in Your Neighborhood After Dark Index,' '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. 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
SWORN DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0521-521.12-00	7,064,076	8,284,690	8,284,690	9,059,965
001-0521-521.14-00	507,249	905,514	905,514	697,303
001-0521-521.15-00	87,750	115,013	115,013	118,599
001-0521-521.16-00	464,372	390,577	390,577	484,849
001-0521-521.21-00	595,659	741,728	741,728	792,595
001-0521-521.22-00	1,376,812	1,966,704	1,966,704	2,009,949
001-0521-521.23-00	1,415,598	1,500,139	1,500,139	1,682,465
001-0521-521.24-00	245,573	256,279	256,279	294,688
001-0521-521.26-00	20,207	10,250	10,250	27,456
TOTAL PERSONAL SERVICES	11,777,296	14,170,894	14,170,894	15,167,868
001-0521-521.31-01	4,277	4,375	4,375	5,075
001-0521-521.31-02	25,691	25,000	25,000	25,000
001-0521-521.31-06	4,910	8,750	8,750	5,450
001-0521-521.34-01	59,144	137,370	137,370	118,905
001-0521-521.40-00	8,614	9,000	9,000	9,000
001-0521-521.41-01	938	948	948	2,232
001-0521-521.41-02	55,075	58,944	58,944	58,733
001-0521-521.41-03	-	19,392	-	-
001-0521-521.41-04	64,893	64,320	64,320	60,564
001-0521-521.41-05	1,932	2,436	2,436	2,000
001-0521-521.43-00	74,739	72,500	72,500	81,768
001-0521-521.44-00	114,185	192,542	192,542	211,738
001-0521-521.45-00	266,905	409,301	409,301	298,934
001-0521-521.46-02	11,989	42,868	42,868	36,000
001-0521-521.46-03	263,437	220,000	220,000	256,800
001-0521-521.46-05	242,462	1,196,735	1,196,735	478,217
001-0521-521.46-10	25,972	17,500	17,500	15,000
001-0521-521.47-01	1,341	3,000	3,000	1,000
001-0521-521.49-01	500	-	-	200
001-0521-521.49-05	205	2,550	2,550	2,200
001-0521-521.49-13	-	-	-	500
001-0521-521.51-00	4,875	14,300	14,300	6,300
001-0521-521.52-01	152,254	163,451	163,451	242,042
001-0521-521.52-03	247,480	230,000	230,000	230,000
001-0521-521.52-04	72,219	118,407	118,407	118,110
001-0521-521.54-01	1,960	3,335	3,335	4,705
001-0521-521.54-02	31,723	36,510	36,510	38,575
001-0521-521.54-03	8,363	20,000	20,000	25,000
001-0521-521.54-04	10,073	10,000	10,000	10,000
TOTAL OPERATING EXPENDITURES	1,756,156	3,083,534	3,064,142	2,344,048

001-0521-521.62-00	BUILDING	3,066	-	36,394	-
001-0521-521.63-00	IMPROVEMENTS OTHER THAN BUILDING	9,998	-	-	-
001-0521-521.64-00	MACHINERY AND EQUIPMENT	<u>1,021,062</u>	<u>377,136</u>	<u>623,494</u>	<u>81,200</u>
	TOTAL CAPITAL OUTLAY	1,034,126	377,136	659,888	81,200
001-0521-521.71-00	PRINCIPAL	125,844	-	-	125,844
001-0521-521.72-00	INTEREST	<u>6,745</u>	<u>-</u>	<u>-</u>	<u>6,745</u>
	TOTAL DEBT SERVICE	132,589	-	-	132,589
001-0521-581.91-02	GRANTS-CITY MATCH	-	<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>14,700,167</u>	<u>17,639,964</u>	<u>17,903,324</u>	<u>17,734,105</u>

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-MISCELLANEOUS DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0520-521.12-00	REGULAR SALARIES AND WAGES	552,054	692,022	692,022	638,421
001-0520-521.13-00	OTHER SALARIES AND WAGES	305,197	319,960	319,960	396,432
001-0520-521.14-00	OVERTIME	5,700	17,515	17,515	9,461
001-0520-521.21-00	FICA TAXES	64,053	78,757	78,757	79,890
001-0520-521.22-00	RETIREMENT CONTRIBUTIONS	106,581	151,841	151,841	134,695
001-0520-521.23-00	LIFE AND HEALTH INSURANCE	145,156	189,662	189,662	156,988
001-0520-521.24-00	WORKERS' COMPENSATION	7,101	7,438	7,438	8,521
001-0520-521.26-00	OTHER POSTEMPLOYMENT BENEFITS	7,088	6,000	6,000	12,180
	TOTAL PERSONAL SERVICES	1,192,930	1,463,194	1,463,194	1,436,588
001-0520-521.31-01	MISC PROFESSIONAL SERVICES	500	500	500	750
001-0520-521.34-01	MISC CONTRACTUAL SERVICES	74,501	99,469	99,469	99,469
001-0520-521.40-00	TRAVEL AND PER DIEM	2,623	4,500	4,500	3,996
001-0520-521.41-02	TELEPHONE SERVICES	1,885	5,968	5,968	2,000
001-0520-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	824	1,200	1,200	1,359
001-0520-521.47-01	MISC PRINTING AND BINDING	162	320	320	320
001-0520-521.49-05	LICNSES/TAXES/CERTIFICTNS	574	1,000	1,000	1,000
001-0520-521.51-00	OFFICE SUPPLIES	39	-	-	-
001-0520-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,196	2,000	2,000	2,000
001-0520-521.52-04	UNIFORMS AND ACCESSORIES	7,310	10,950	10,950	15,350
001-0520-521.54-01	DUES AND SUBSCRIPTIONS	560	775	775	585
001-0520-521.54-02	SEMINARS AND COURSES	3,125	2,585	2,585	2,635
001-0520-521.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	1,000	1,000	3,000
	TOTAL OPERATING EXPENDITURES	93,299	130,267	130,267	132,464
001-0520-521.64-00	MACHINERY AND EQUIPMENT	115,060	-	59,828	-
	TOTAL CAPITAL OUTLAY	115,060	-	59,828	-
	TOTAL NONSWORN-MISCELLANEOUS DIVISION	1,401,289	1,593,461	1,653,289	1,569,052

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
CODE ENFORCEMENT DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0528-521.12-00	REGULAR SALARIES AND WAGES	148,991	189,719	189,719	168,378
001-0528-521.14-00	OVERTIME	4,875	1,594	1,594	6,353
001-0528-521.21-00	FICA TAXES	11,567	14,635	14,635	13,367
001-0528-521.22-00	RETIREMENT CONTRIBUTIONS	28,583	40,941	40,941	36,327
001-0528-521.23-00	LIFE AND HEALTH INSURANCE	29,829	32,568	32,568	29,652
001-0528-521.24-00	WORKERS' COMPENSATION	2,378	2,262	2,262	2,854
	TOTAL PERSONAL SERVICES	<u>226,223</u>	<u>281,720</u>	<u>281,720</u>	<u>256,931</u>
001-0528-521.31-02	LEGAL SERVICES	2,427	2,000	2,000	2,000
001-0528-521.34-01	MISC OTHER CONTRACTUAL SERVICES	3,278	5,000	5,000	5,000
001-0528-521.40-00	TRAVEL AND PER DIEM	595	600	600	600
001-0528-521.41-02	TELEPHONE SERVICES	3,348	3,928	3,928	3,376
001-0528-521.41-04	INTERNET SERVICES	4,051	4,180	4,180	4,180
001-0528-521.41-05	POSTAGE	1,289	1,500	1,500	1,500
001-0528-521.45-00	INSURANCE	3,106	3,463	3,463	3,479
001-0528-521.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	3,500	3,500	3,500
001-0528-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	2,670	3,430	3,430	3,430
001-0528-521.47-01	MISC PRINTING AND BINDING	65	750	750	750
001-0528-521.48-01	PROMOTIONAL-ADVERTISEMENTS	108	500	500	500
001-0528-521.49-05	LICNSES/TAXES/CERTICATIONS	276	1,250	1,250	1,250
001-0528-521.51-00	OFFICE SUPPLIES	-	250	250	250
001-0528-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	440	350	350	350
001-0528-521.52-03	GASOLINE AND OIL	8,432	10,477	10,477	10,477
001-0528-521.52-04	UNIFORMS AND ACCESSORIES	1,253	1,000	1,000	1,000
001-0528-521.54-01	DUES AND SUBSCRIPTIONS	-	145	145	145
001-0528-521.54-02	SEMINARS AND COURSES	200	600	600	600
	TOTAL OPERATING EXPENDITURES	<u>31,538</u>	<u>42,923</u>	<u>42,923</u>	<u>42,387</u>
	TOTAL CODE ENFORCEMENT DIVISION	<u>257,761</u>	<u>324,643</u>	<u>324,643</u>	<u>299,317</u>

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-COMMUNICATIONS DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026 ADOPTED</u> <u>BUDGET</u>	
001-0530-521.12-00	REGULAR SALARIES AND WAGES	1,184,682	1,197,422	1,197,422	1,281,234
001-0530-521.14-00	OVERTIME	253,326	312,168	312,168	254,888
001-0530-521.21-00	FICA TAXES	106,700	115,484	115,484	117,513
001-0530-521.22-00	RETIREMENT CONTRIBUTIONS	268,062	323,052	323,052	334,875
001-0530-521.23-00	LIFE AND HEALTH INSURANCE	242,893	282,890	282,890	305,291
001-0530-521.24-00	WORKERS' COMPENSATION	1,140	1,195	1,195	1,368
001-0530-521.26-00	OTHER POSTEMPLOYMENT BENEFITS	48	3,000	3,000	-
	TOTAL PERSONAL SERVICES	2,056,851	2,235,211	2,235,211	2,295,168
001-0530-521.31-01	MISC PROFESSIONAL SERVICES	600	375	375	625
001-0530-521.34-01	MISC CONTRACTUAL SERVICES	6,858	19,428	19,428	19,550
001-0530-521.40-00	TRAVEL AND PER DIEM	64	1,700	1,700	2,000
001-0530-521.41-02	TELEPHONE SERVICES	3,864	3,456	3,456	4,065
001-0530-521.41-03	RADIO SERVICES	20,175	-	19,392	17,964
001-0530-521.43-00	UTILITY SERVICES	4,130	2,520	2,520	4,460
001-0530-521.44-00	RENTALS AND LEASES	2,637	3,075	3,075	3,072
001-0530-521.45-00	INSURANCE	-	14	14	-
001-0530-521.46-02	REPAIR AND MAINT SVCS-EQUIPMNT	1,344	1,500	1,500	1,500
001-0530-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	14,511	14,922	14,922	11,322
001-0530-521.46-10	REPAIR AND MAINT SVCS-BUILDING	3,305	5,000	5,000	5,000
001-0530-521.47-01	MISC PRINTING AND BINDING	-	150	150	150
001-0530-521.49-05	LICENSES/TAXES/CERTIFICATIONS	560	1,500	1,500	625
001-0530-521.51-00	OFFICE SUPPLIES	546	1,675	1,675	-
001-0530-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	-	9,430	9,430	9,430
001-0530-521.52-04	UNIFORMS AND ACCESSORIES	3,194	2,650	2,650	5,565
001-0530-521.54-01	DUES AND SUBSCRIPTIONS	972	1,672	1,672	1,672
001-0530-521.54-02	SEMINARS AND COURSES	1,448	4,980	4,980	5,400
001-0530-521.54-03	EDUC ASSIST PROG REIMBURS	-	4,000	4,000	4,000
	TOTAL OPERATING EXPENDITURES	64,208	78,047	97,439	96,400
001-0530-521.62-00	BUILDINGS	91,751	12,000	71,230	-
001-0530-521.64-00	MACHINERY AND EQUIPMENT	-	-	-	29,034
	TOTAL CAPITAL OUTLAY	91,751	12,000	71,230	29,034
	TOTAL NONSWORN-COMMUNICATIONS DIVISION	2,212,810	2,325,258	2,403,880	2,420,603
	TOTAL POLICE DEPARTMENT	18,572,027	21,883,326	22,285,136	22,023,077



WINTER GARDEN

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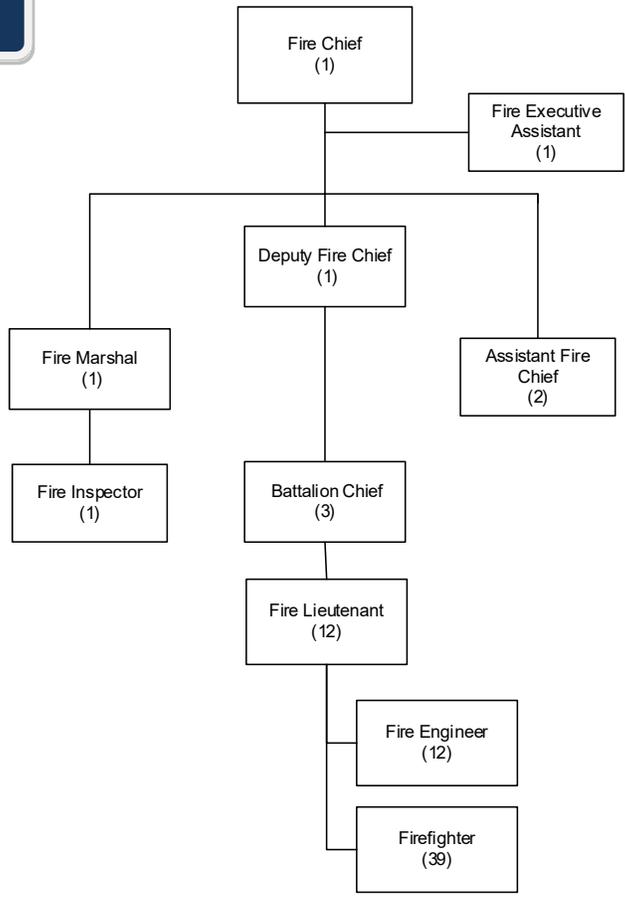
FIRE/RESCUE DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Fire, emergency medical, and other incident responses • Fire inspections, fire prevention and education • Community risk reduction, emergency preparedness, life safety
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Difficulty maintaining service levels (response times) with the current location of station - Station 23 • Ongoing firefighter recruitment and retention - Regional changes in leave, pay & incentives. • Staff support and 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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

Organizational Structure

FTE: 73



FY 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Emergency Preparedness Satisfaction Index *	79%	83%	85%↑
Fire Prevention & Education Satisfaction Index *	85%	86%	88%↑
Safety from Fire, Flood or Other Natural Disaster Satisfaction Index *	82%	84%	86%↑
Fire Services Satisfaction Index *	92%	96%	≥ 95%↑
Emergency Medical Services Satisfaction Index *	92%	95%	≥ 95%↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	78.8%	≥ 80%↑
FINANCIAL INDICATORS			
Labor Budget to Actual Labor Variance (+/- Percentage)	0.6%	1.2%	+/- 5%↓
Overtime Labor Budget to Actual Labor Variance (+/- Percentage)	-37.9%	22.4%	+/- 5%↓
OPERATIONAL INDICATORS			
Fire Average Response Time	6:21	6:07	≤ 5:20↓
EMS Average Response Time	6:03	5:25	≤ 5:00↓
CPR Certified / 1,000 Residents Ratio	107.43	137.31	165↑
# of Incidents where CPR was used prior to a First Responder	7	3	10↑

* 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.

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

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-062X-522.12-00	REGULAR SALARIES & WAGES	5,154,616	5,461,561	5,461,561	6,330,602
001-062X-522.14-00	OVERTIME	845,308	1,207,119	1,207,119	969,557
001-062X-522.15-00	SPECIAL PAY	35,080	36,790	36,790	37,585
001-062X-522.21-00	FICA TAXES	446,176	512,896	512,896	561,337
001-062X-522.22-00	RETIREMENT CONTRIBUTIONS	1,057,905	1,426,431	1,426,431	1,561,504
001-062X-522.23-00	LIFE AND HEALTH INSURANCE	1,011,725	1,041,644	1,041,644	1,168,624
001-062X-522.24-00	WORKERS' COMPENSATION	272,398	204,649	204,649	277,593
001-062X-522.25-00	UNEMPLOYMENT COMPENSATION	-	2,500	2,500	-
001-062X-522.26-00	OTHER POST EMPLOYMENT BENEFITS	24,742	6,000	6,000	22,392
	TOTAL PERSONAL SERVICES	8,847,950	9,899,589	9,899,589	10,929,194
001-062X-522.31-02	LEGAL	6,190	4,000	4,000	4,000
001-062X-522.31-06	MEDICAL SERVICES	49,986	55,450	55,450	68,070
001-062X-522.34-01	MISC CONTRACTUAL SERVICES	495,556	658,075	658,075	740,077
001-062X-522.40-00	TRAVEL AND PER DIEM	2,029	8,950	8,950	7,600
001-062X-522.41-01	MISC COMMUNICTN/FRGHT SVC	3,839	6,350	6,350	4,925
001-062X-522.41-02	TELEPHONE SERVICES	18,111	22,720	22,720	22,150
001-062X-522.41-03	RADIO SERVICES	657	975	975	950
001-062X-522.41-04	INTERNET SERVICES	45,339	59,420	59,420	47,400
001-062X-522.41-05	POSTAGE	977	1,350	1,350	1,350
001-062X-522.43-00	UTILITY SERVICES	74,898	75,300	75,300	84,300
001-062X-522.44-00	RENTALS AND LEASES	38,793	43,000	43,000	26,500
001-062X-522.45-00	INSURANCE	201,075	199,800	199,800	241,290
001-062X-522.46-01	REPAIR/MAINT SVC-MISC	-	600	600	-
001-062X-522.46-02	REPAIR/MAINT SVC-EQUIPMNT	64,007	99,000	99,000	88,950
001-062X-522.46-03	REPAIR/MAINT SVC-VEHICLES	403,593	376,250	376,250	425,854
001-062X-522.46-05	REPAIR/MAINT SVC-SOFTWARE	309	4,525	4,525	500
001-062X-522.46-10	REPAIR/MAINT SVC-BUILDING	67,619	114,450	114,450	98,370
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	10,886	16,000	16,000	14,000
001-062X-522.49-05	LICNSES/TAXES/CERTIFICTNS	1,740	14,350	14,350	7,625
001-062X-522.51-00	OFFICE SUPPLIES	4,037	9,450	9,450	10,100
001-062X-522.52-01	MISC OPERATING SUPPLIES	275,216	318,100	318,100	392,226
001-062X-522.52-03	GASOLINE AND OIL	99,802	94,000	94,000	101,000
001-062X-522.52-04	UNIFORMS AND ACCESSORIES	146,997	118,975	131,870	128,263
001-062X-522.54-01	DUES AND SUBSCRIPTIONS	11,157	22,795	22,795	12,070
001-062X-522.54-02	SEMINARS AND COURSES	2,373	8,985	8,985	9,440
001-062X-522.54-03	EDUC ASSIST PROG REIMBURS	5,222	16,500	16,500	27,000
001-062X-522.54-04	CERTIFICATION CLASS REIMBURS	65,533	112,000	112,000	122,063
	TOTAL OPERATING EXPENDITURES	2,100,934	2,463,370	2,476,265	2,688,073

001-062X-522.62-00	BUILDINGS	15,146	167,000	5,655,819	134,285
001-062X-522.63-00	IMPROVEMENTS OTHER THAN BUILDING	-	-	19,000	-
001-062X-522.64-00	MACHINERY AND EQUIPMENT	742,179	1,533,635	3,041,540	861,100
	TOTAL CAPITAL OUTLAY	757,325	1,700,635	8,716,359	995,385
001-062X-522.71-00	PRINCIPAL	2,203	-	-	2,203
001-062X-522.72-00	INTEREST	48	-	-	48
	TOTAL DEBT SERVICE	2,251	-	-	2,251
	TOTAL FIRE DEPARTMENT	11,708,460	14,063,594	21,092,213	14,614,903

- COMMUNITY DEVELOPMENT -

Planning

Business Tax



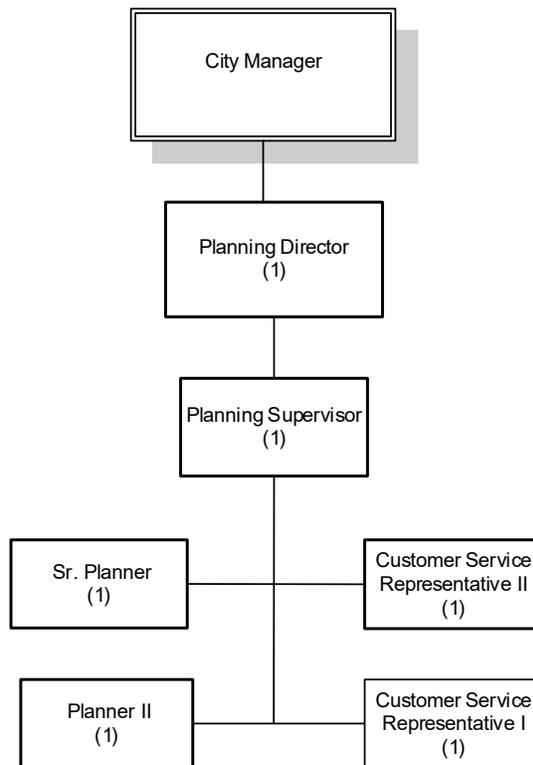
PLANNING DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: To grow a sustainable City while preserving and enhancing both its natural and built environments.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • State legislative changes and mandates such as the affordable housing act could cause issues with building and zoning requirements not fitting into our current standards • Effect of the state of the economy on re-development • Coordination of state and regional agencies with municipal goals • Impact of inflation in City planning projects 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 • Residential permits and new projects continue to slow substantially as the economy changes along with the continued delays for materials • Commercial permit activity to continue on approved projects while new projects may increase at a steady pace

Organizational Structure

FTE: 6



FY 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall Quality of the Transportation System *	62%	58%	63%↑
Ease of Public Parking Satisfaction Index *	60%	56%	61%↑
Availability of Paths and Walking Trails Satisfaction Index *	82%	79%	84%↑
Ease of Bicycle Travel Satisfaction Index *	73%	67%	73%↑
Ease of Car Travel Satisfaction Index *	68%	67%	72%↑
Traffic Flow on Major Streets Satisfaction Index *	42%	39%	44%↑
Land Use, Planning and Zoning Satisfaction Rating *	61%	50%	61%↑
Overall Design or Layout of Winter Garden's Residential and Commercial Areas Satisfaction Index **	75%	66%	75%↑
Well-planned Residential Growth Satisfaction Index *	54%	47%	54%↑
Well-planned Commercial Growth Satisfaction Index *	57%	49%	57%↑
Well-designed Neighborhoods Satisfaction Index *	66%	66%	71%↑
Preservation of the Historical or Cultural Character of the Community Satisfaction Index *	77%	70%	77%↑
Preservation of Natural Land Areas Satisfaction Index *	66%	63%	68%↑
OPERATIONAL INDICATORS			
Total Connected Trails & Paths (in feet)	108,456	108,614	109,541↑

Total Connected Sidewalks (in feet)	1,503,270	1,505,793	1,518,303↑
Percentage of Multipurpose Trails Connected to Neighborhoods	56.5%	57.0%	57%↑
Average Overall Cycle Time for Project Plan Reviews - Subdivision (days)	25	20.5	≤ 30↓
Average Overall Cycle Time for Project Plan Reviews - Commercial (days)	33	31.5	≤ 30↓
Average Queue Wait Time (In Seconds) –Planning**	:48	:97	≤ :25↓
Call Abandonment Rate – Planning**	7%	9%	≤ 5%↓
Average Queue Wait Time (In Seconds) – Reception	:10	:22	≤ :10↓
Call Abandonment Rate - Reception	3.2%	6.9%	≤ 5%↓
Ratio of Unincorporated Winter Garden	21.03%	20.96%	20.85%↓
City Green Space %	33.1%	33.24%	33.4%↑

* 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.

** Phone measures represent both Building & Planning departments combined. In addition, please note the BS&A and new phone system implementations coupled with a team transition, have negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-0315-515.12-00	430,585	432,607	432,607	540,237
001-0315-515.14-00	1,327	-	-	-
001-0315-515.21-00	32,069	33,094	33,094	34,554
001-0315-515.22-00	81,516	92,578	92,578	92,838
001-0315-515.23-00	80,139	81,398	81,398	103,267
001-0315-515.24-00	378	396	396	454
TOTAL PERSONAL SERVICES	626,014	640,073	640,073	771,350
001-0315-515.31-01	154,428	375,000	375,000	350,000
001-0315-515.34-01	21,434	20,000	20,000	1,500
001-0315-515.40-00	-	375	375	-
001-0315-515.41-02	2,739	2,778	2,778	970
001-0315-515.41-05	4,345	4,000	4,000	4,000
001-0315-515.43-00	11,660	10,400	10,400	10,400
001-0315-515.44-00	2,158	8,500	8,500	4,800
001-0315-515.45-00	16,016	13,735	13,735	17,938
001-0315-515.46-05	17,396	17,027	17,027	10,529
001-0315-515.46-10	2,859	6,500	6,500	2,973
001-0315-515.47-01	79	1,200	1,200	1,200
001-0315-515.48-01	5,728	10,500	10,500	10,500
001-0315-515.49-05	2,856	1,200	1,200	1,200
001-0315-515.51-00	1,690	3,200	3,200	4,000
001-0315-515.52-01	1,996	2,500	2,500	2,500
001-0315-515.52-04	600	1,000	1,000	1,200
001-0315-515.54-01	-	1,250	1,250	-
001-0315-515.54-02	-	350	350	350
001-0315-515.54-03	-	3,000	3,000	-
TOTAL OPERATING EXPENDITURES	245,984	482,515	482,515	424,060
001-0315-515.71-00	2,550	-	-	2,550
001-0315-515.72-00	56	-	-	56
TOTAL DEBT SERVICE	2,606	-	-	2,606
001-0315-554.43-00	210	-	-	220
001-0315-554.61-00	285,266	-	-	-
TOTAL HOUSING AND URBAN DEVELOP	285,476	-	-	220
TOTAL PLANNING DIVISION	1,160,080	1,122,588	1,122,588	1,198,236

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
BUSINESS TAX DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0331-513.12-00 REGULAR SALARIES AND WAGES	18,522	24,079	24,079	24,801
001-0331-513.21-00 FICA TAXES	1,417	3,773	3,773	1,897
001-0331-513.22-00 RETIREMENT CONTRIBUTIONS	3,490	5,153	5,153	5,156
001-0331-513.24-00 WORKERS' COMPENSATION	173	181	181	208
TOTAL PERSONAL SERVICES	23,602	33,186	33,186	32,062
001-0331-513.41-02 TELEPHONE SERVICES	258	372	372	128
001-0331-513.41-05 POSTAGE	2,232	1,700	1,700	2,500
001-0331-513.45-00 INSURANCE	14	13	13	16
001-0331-513.46-05 REPAIR AND MAINT SVCS-SOFTWARE	2,670	2,597	2,597	2,882
001-0331-513.47-01 MISC PRINTING AND BINDING	-	700	700	-
001-0331-513.51-00 OFFICE SUPPLIES	-	250	250	-
001-0331-513.52-01 MISC OPERATING SUPPLIES	-	150	150	-
TOTAL OPERATING EXPENDITURES	5,174	5,782	5,782	5,526
TOTAL OCCUPATIONAL LICENSING DIVISION	28,776	38,968	38,968	37,588

- PUBLIC SERVICES -

Administration

Cemetery

Streets

Building Inspection

Engineering



WINTER GARDEN

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PUBLIC SERVICES DEPARTMENT

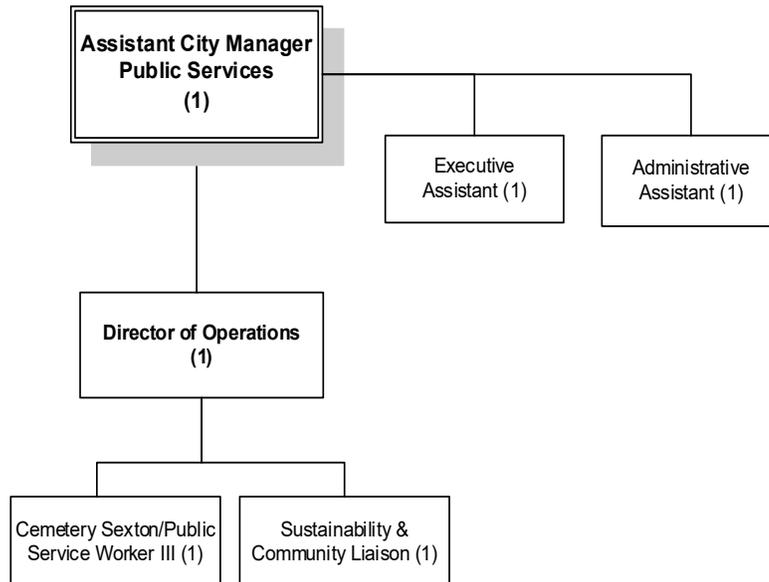
ADMINISTRATION/CEMETERY DIVISIONS

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT:</p> <p>Administration: To facilitate the provision and maintenance of high-quality infrastructure to efficiently deliver safe, reliable and responsive services.</p> <p>Cemetery: Provide compassionate care to families and assist them with the planning of their cemetery needs.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 • Lack of available grants 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Commercial and residential consumer impact fees may change • Alternative water supply plan will increase the City's Consumptive Use Permit (CUP) to accommodate the proposed build out of the City • The City will provide community outreach and education for sustainability programs • Vacancies and staffing levels will improve to adequately meet workload demands

Organizational Structure

FTE: 6



FY 2025-2026 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.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
FINANCIAL INDICATORS			
Capital Improvements External Funding Rate ** †	N/A	104.1%	30% ↑
Capital Improvements External Funding Received ** †	N/A	\$18,688,108	\$30,000,000 ↑
OPERATIONAL INDICATORS			
Total Recordable Incident Rate (Accidents Per 100 Employees)	39.5	31.1	0 ↓
Average Queue Wait Time (In Seconds) ***	:31	:69	≤ :35 ↓
Call Abandonment Rate ***	6.0%	10.1%	≤ 10% ↓

* 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.

** 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.

*** Please note the new phone system implementation has negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

† 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 FY25/26 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
ADMINISTRATION DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0701-539.12-00	146,641	180,393	180,393	144,225
001-0701-539.21-00	10,516	13,800	13,800	11,033
001-0701-539.22-00	27,711	38,604	38,604	29,984
001-0701-539.23-00	41,231	60,103	60,103	48,292
001-0701-539.24-00	252	264	264	302
TOTAL PERSONAL SERVICES	226,351	293,164	293,164	233,837
001-0701-539.34-01	1,358	100	100	-
001-0701-539.40-00	35	500	500	-
001-0701-539.41-02	89	2,660	2,660	125
001-0701-539.41-03	15	15	15	15
001-0701-539.41-05	508	500	500	500
001-0701-539.43-00	53,717	47,687	47,687	58,014
001-0701-539.44-00	136	3,400	3,400	3,552
001-0701-539.45-00	14,421	12,367	12,367	16,152
001-0701-539.46-02	424	100	100	100
001-0701-539.46-03	-	500	500	250
001-0701-539.46-05	-	-	-	10,563
001-0701-539.46-10	4,061	4,450	4,450	4,386
001-0701-539.47-01	-	100	100	100
001-0701-539.48-01	137	100	100	100
001-0701-539.49-05	108	250	250	150
001-0701-539.51-00	44	200	200	200
001-0701-539.52-01	3,204	1,500	1,500	3,000
001-0701-539.52-03	-	1,500	1,500	-
001-0701-539.52-04	400	692	692	400
001-0701-539.54-01	-	568	568	-
TOTAL OPERATING EXPENDITURES	78,657	77,189	77,189	97,607
001-0701-539.71-00	2,484	-	-	2,484
001-0701-539.72-00	186	-	-	186
TOTAL DEBT SERVICE	2,670	-	-	2,670
TOTAL ADMINISTRATION DIVISION	307,678	370,353	370,353	334,113

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
CEMETERY DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0739-539.12-00	REGULAR SALARIES AND WAGES	60,838	60,338	60,338	65,796
001-0739-539.14-00	OVERTIME	16,208	13,932	13,932	16,404
001-0739-539.21-00	FICA TAXES	5,884	5,682	5,682	6,288
001-0739-539.22-00	RETIREMENT CONTRIBUTIONS	14,522	15,894	15,894	17,920
001-0739-539.23-00	LIFE AND HEALTH INSURANCE	12,350	22,043	22,043	12,519
001-0739-539.24-00	WORKERS' COMPENSATION	2,332	3,312	3,312	2,798
	TOTAL PERSONAL SERVICES	112,134	121,200	121,200	121,726
001-0739-539.31-06	MEDICAL SERVICES	-	100	100	100
001-0739-539.34-01	MISC CONTRACTUAL SERVICES	64,076	54,550	54,550	66,245
001-0739-539.41-02	TELEPHONE SERVICES	1,403	1,144	1,144	1,500
001-0739-539.41-04	INTERNET	613	700	700	613
001-0739-539.43-00	UTILITY SERVICES	6,110	5,550	5,550	6,300
001-0739-539.45-00	INSURANCE	3,244	11,168	11,168	3,633
001-0739-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	41	200	200	-
001-0739-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	60	300	300	300
001-0739-539.46-10	REPAIR AND MAINT SVCS-BUILDING	-	1,000	1,000	1,000
001-0739-539.47-01	PRINTING AND BINDING	-	250	250	100
001-0739-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	4,678	1,300	1,300	4,675
001-0739-539.49-07	VAULT OPENINGS	35,710	66,158	66,158	66,158
001-0739-539.51-00	OFFICE SUPPLIES	138	100	100	150
001-0739-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,960	3,000	3,000	3,000
001-0739-539.52-02	CHEMICALS	14	200	200	-
001-0739-539.52-03	GASOLINE AND OIL	1,339	1,807	1,807	1,800
001-0739-539.52-04	UNIFORMS AND ACCESSORIES	791	900	900	855
001-0739-539.54-01	DUES AND SUBSCRIPTIONS	-	100	100	-
	TOTAL OPERATING EXPENDITURES	121,177	148,527	148,527	156,429
001-0739-539.63-00	IMPROVEMENTS OTHER THAN BUILDING	420,442	-	1,992,114	100,000
	TOTAL CAPITAL OUTLAY	420,442	-	1,992,114	100,000
	TOTAL CEMETERY DIVISION	653,753	269,728	2,261,842	378,155



WINTER GARDEN

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PUBLIC SERVICES DEPARTMENT

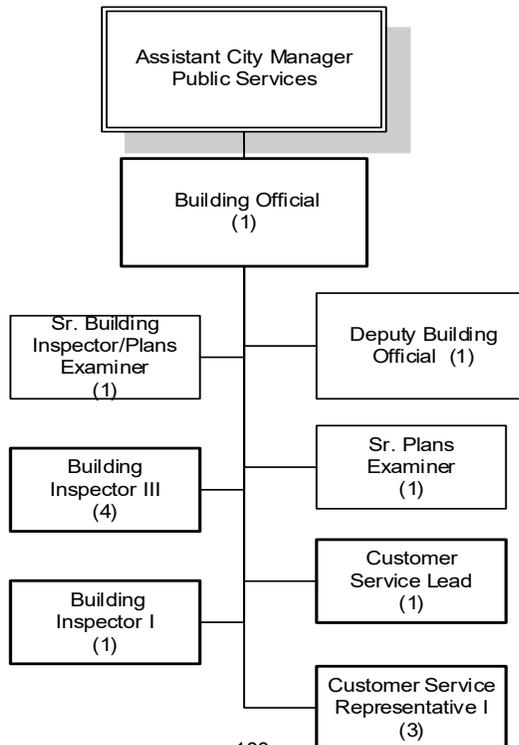
BUILDING DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: To grow a sustainable City while preserving and enhancing its built environments.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Review building plans • Issue building permits • Conduct building inspections
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • State legislative changes and mandates • Effect of the state of the economy on land/property maintenance, development and re-development • Impact of fuel, maintenance, and service costs as well as materials • Coordination of state and regional agencies with municipal goals • Field and operational impacts from new building code requirements • Inflation, supply delays in building materials and uncertainty of tariff impacts are slowing the pace of construction timelines as commercial construction increases • Declining quality and availability of construction trades leading to more re-inspections and greater quality control vigilance • New affordable housing act could cause issues with building requirements not fitting into our current standards 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Residential permits and new projects continue to increase as the economy changes along with the continued delays for materials • Commercial permit activity to continue on approved projects while new projects may increase at a steady pace • Fully staffed except for 1 position • Continue to receive municipal support for inspections

Organizational Structure

FTE: 13



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Encourage a Thriving Economy

Department Goal

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

Objectives

- Continue to evaluate and improve Building's process for plan review and permitting in order to achieve an average overall permitting turnaround time of **within 15 business days**.
 - Continue to monitor and enhance the inspection service delivery procedures and overall responsiveness for all construction and building alteration projects.
-

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 Goal

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

Objectives

- Monitor and quality control Building'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.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
OPERATIONAL INDICATORS			
% of Total Inspections Performed by Requested Date	97.2%	98.6%	≥ 98%↑
Avg. Overall Permitting Turnaround Time (days)	19.5	9.5	≤ 15↓
Avg. Commercial Plan Review Time (days)	4.5	2.9	≤ 10↓
Avg. Residential Plan Review Time (days)	2.8	2.9	≤ 5↓
# of Inspections per Inspector per Day	14.6	18.3	≤ 25↓
Average Queue Wait Time (In Seconds) – Building & Planning*	:48	:97	≤ :25↓
Call Abandonment Rate – Building & Planning*	7%	9%	≤ 5%↓

* Phone measures represent both Building & Planning departments combined. In addition, please note the BS&A and new phone system implementations coupled with a team transition, have negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
BUILDING INSPECTION DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
001-0324-524.12-00	841,629	1,125,398	1,125,398	910,222
001-0324-524.14-00	10,228	12,857	12,857	11,062
001-0324-524.21-00	63,971	87,077	87,077	70,478
001-0324-524.22-00	149,630	243,587	243,587	191,535
001-0324-524.23-00	127,911	197,941	197,941	142,365
001-0324-524.24-00	8,151	8,538	8,538	9,781
001-0324-524.26-00	2,480	-	-	5,616
TOTAL PERSONAL SERVICES	1,204,000	1,675,398	1,675,398	1,341,058
001-0324-524.34-01	142,250	100,000	100,000	350,000
001-0324-524.34-08	2,688	-	-	10,000
001-0324-524.40-00	588	1,500	1,500	2,500
001-0324-524.41-02	7,559	12,054	12,054	9,700
001-0324-524.41-04	3,121	3,360	3,360	3,121
001-0324-524.41-05	184	350	350	500
001-0324-524.43-00	18,441	16,700	16,700	19,916
001-0324-524.44-00	1,678	5,050	5,050	5,050
001-0324-524.45-00	32,860	28,175	28,175	36,803
001-0324-524.46-01	-	-	-	500
001-0324-524.46-03	1,501	13,500	13,500	14,175
001-0324-524.46-05	16,857	36,637	36,637	62,150
001-0324-524.46-06	-	1,500	1,500	1,500
001-0324-524.46-10	4,522	6,947	6,947	7,225
001-0324-524.47-01	137	650	650	650
001-0324-524.47-02	-	500	500	500
001-0324-524.49-05	-	1,500	1,500	1,500
001-0324-524.51-00	2,430	7,000	7,000	7,250
001-0324-524.52-01	3,917	8,570	8,570	9,100
001-0324-524.52-03	6,403	12,000	12,000	12,480
001-0324-524.52-04	1,044	4,080	4,080	4,080
001-0324-524.54-01	652	4,000	4,000	7,500
001-0324-524.54-02	18,744	12,650	12,650	20,000
001-0324-524.54-03	1,866	5,000	5,000	5,000
TOTAL OPERATING EXPENDITURES	267,442	281,723	281,723	591,200
001-0324-524.71-00	2,203	-	-	2,203
001-0324-524.72-00	48	-	-	48
TOTAL DEBT SERVICE	2,251	-	-	2,251
TOTAL BUILDING INSPECTION DIVISION	1,473,693	1,957,120	1,957,120	1,934,510

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
STREETS DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0741-541.12-00	REGULAR SALARIES AND WAGES	79,820	82,345	82,345	89,774
001-0741-541.14-00	OVERTIME	18,026	31,304	31,304	46,552
001-0741-541.21-00	FICA TAXES	6,841	8,694	8,694	10,429
001-0741-541.22-00	RETIREMENT CONTRIBUTIONS	18,632	24,321	24,321	27,808
001-0741-541.23-00	LIFE AND HEALTH INSURANCE	42,295	43,991	43,991	51,724
001-0741-541.24-00	WORKERS' COMPENSATION	7,838	6,472	6,472	9,406
001-0741-541.26-00	OTHER POST EMPLOYMENT BENEFITS	5,434	3,000	3,000	6,564
	TOTAL PERSONAL SERVICES	178,886	200,127	200,127	242,256
001-0741-541.31-01	MISC PROFESSIONAL SERVICES	-	300	300	-
001-0741-541.31-06	MEDICAL SERVICES	-	200	200	-
001-0741-541.34-01	MISC OTHER CONTRACTUAL SERVICES	1,292,149	942,500	942,500	859,000
001-0741-541.34-08	PERSONNEL SERVICES	21,641	19,800	19,800	23,655
001-0741-541.40-00	TRAVEL AND PER DIEM	5	50	50	-
001-0741-541.41-02	TELEPHONE SERVICES	544	600	600	600
001-0741-541.41-03	RADIO SERVICES	214	350	350	225
001-0741-541.41-04	INTERNET SERVICES	540	-	-	550
001-0741-541.43-00	UTILITY SERVICES	9,234	6,930	6,930	10,450
001-0741-541.44-00	RENTALS AND LEASES	6,410	12,000	12,000	9,500
001-0741-541.45-00	INSURANCE	70,252	67,295	67,295	78,682
001-0741-541.46-01	REPAIR AND MAINT SVCS-MISC	23	400	400	300
001-0741-541.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	20,340	31,500	31,500	31,500
001-0741-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	6,704	9,750	9,750	32,750
001-0741-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	818	31,429	31,429	21,375
001-0741-541.46-09	REPAIR AND MAINT SVCS-SIDEWALKS	10,083	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	241,555	229,087	229,087	229,803
001-0741-541.49-05	LICENSES, TAXES, AND CERTIFICATIONS	928	2,800	2,800	1,250
001-0741-541.49-08	STREET LIGHTS	251,883	200,000	200,000	300,000
001-0741-541.49-09	MEDIANS	18,000	18,000	18,000	18,000
001-0741-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	6,079	8,500	8,500	8,500
001-0741-541.52-02	CHEMICALS	872	977	977	977
001-0741-541.52-03	GASOLINE AND OIL	-	1,654	1,654	4,500
001-0741-541.52-04	UNIFORMS AND ACCESSORIES	-	1,779	1,779	500
001-0741-541.53-00	ROAD MATERIALS AND SUPPLIES	18,369	16,852	16,852	20,644
001-0741-541.54-01	DUES AND SUBSCRIPTIONS	-	186	186	186
001-0741-541.54-02	SEMINARS AND COURSES	-	900	900	-
	TOTAL OPERATING EXPENDITURES	1,976,643	1,645,839	1,645,839	1,694,947
001-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	105,260	100,000	16,277,458	-
001-0741-541.64-00	MACHINERY AND EQUIPMENT	42,700	-	-	-
	TOTAL CAPITAL OUTLAY	147,960	100,000	16,277,458	-
001-0741-541.71-00	PRINCIPAL	19,081	-	-	19,081
001-0741-541.72-00	INTEREST	474	-	-	474
	TOTAL DEBT SERVICE	19,555	-	-	19,555
	TOTAL STREETS DIVISION	2,323,044	1,945,966	18,123,424	1,956,759



WINTER GARDEN

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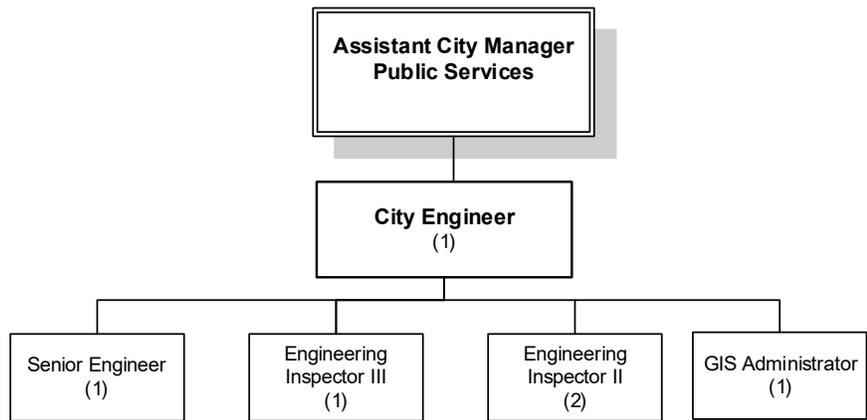
PUBLIC SERVICES DEPARTMENT ENGINEERING DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Additional unexpected mandates from NPDES, Federal Emergency Management Agency (FEMA), and State and Federal regulatory agencies • Management of a variable project load with the current staffing • Time management to meet the growing needs of a variable project load • New private projects might be delayed due to the financial impact of increased material costs, supply chain issues and tariffs 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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: 6



FY 2025-2026 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*

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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Overall Quality of the Utility Infrastructure Satisfaction Index *	84%	78%	84%↑
FINANCIAL INDICATORS			
CIP Bid to Design Estimate Cost Variance %	16.82%	21%	≤ 10%↑
CIP Bid to Actual Cost Variance %	3.38%	-4.88%	≤ 5%↓
OPERATIONAL INDICATORS			
% of On-Time CIP Starts (Design Phase)	97.78%	95.45%	≥ 95%↑
CIPs Completed and/or on Schedule	95.56%	97.37%	≥ 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↓

* 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
ENGINEERING DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-1016-541.12-00	REGULAR SALARIES AND WAGES	453,858	609,074	609,074	628,260
001-1016-541.21-00	FICA TAXES	33,877	46,594	46,594	48,062
001-1016-541.22-00	RETIREMENT CONTRIBUTIONS	85,623	120,712	120,712	121,260
001-1016-541.23-00	LIFE AND HEALTH INSURANCE	79,879	96,842	96,842	98,623
001-1016-541.24-00	WORKERS' COMPENSATION	2,601	3,814	3,814	3,121
	TOTAL PERSONAL SERVICES	<u>656,049</u>	<u>877,036</u>	<u>877,036</u>	<u>899,326</u>
001-1016-541.31-04	ENGINEERING SERVICES	245,797	240,107	240,107	250,000
001-1016-541.34-01	MISC CONTRACTUAL SERVICES	297	1,000	1,000	-
001-1016-541.41-02	TELEPHONE SERVICES	3,276	4,155	4,155	3,450
001-1016-541.41-04	INTERNET SERVICES	3,318	3,200	3,200	2,875
001-1016-541.41-05	POSTAGE	35	50	50	74
001-1016-541.43-00	UTILITY SERVICES	6,266	6,000	6,000	6,767
001-1016-541.45-00	INSURANCE	6,531	11,003	11,003	7,315
001-1016-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	1,455	2,500	2,500	1,648
001-1016-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	1,251	2,500	2,500	39,825
001-1016-541.46-10	REPAIR AND MAINT SVCS-BUILDING	1,536	1,500	1,500	1,659
001-1016-541.47-01	MISC PRINTING AND BINDING	150	100	100	400
001-1016-541.48-01	ADVERTISEMENT-LEGAL, OTHER	-	750	750	1,155
001-1016-541.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	350	350	-
001-1016-541.51-00	OFFICE SUPPLIES	231	750	750	400
001-1016-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,811	750	750	880
001-1016-541.52-03	GASOLINE AND OIL	4,424	6,105	6,105	-
001-1016-541.52-04	UNIFORMS AND ACCESSORIES	1,214	1,350	1,350	1,575
001-1016-541.54-01	DUES AND SUBSCRIPTIONS	7,120	300	300	950
	TOTAL OPERATING EXPENDITURES	<u>285,727</u>	<u>282,470</u>	<u>282,470</u>	<u>318,973</u>
001-1016-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	3,150	-	300,000	-
	TOTAL CAPITAL OUTLAY	<u>3,150</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
	TOTAL ENGINEERING DIVISION	<u>944,926</u>	<u>1,159,505</u>	<u>1,459,505</u>	<u>1,218,298</u>
	TOTAL PUBLIC SERVICES DEPARTMENT	<u>4,229,401</u>	<u>3,745,552</u>	<u>22,215,124</u>	<u>3,887,326</u>

- PARKS & RECREATION -

Parks

Recreation

Heritage Depot Museum

Special Events

Newton Park



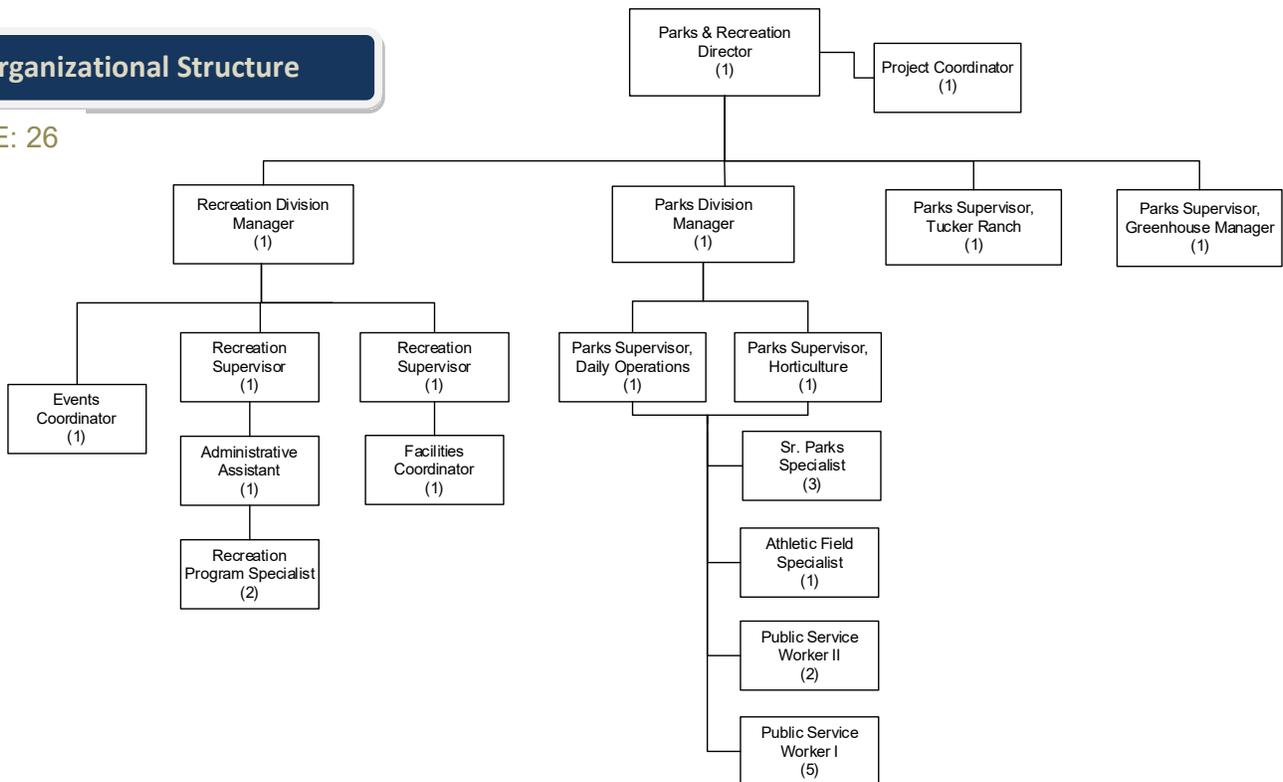
PARKS & RECREATION DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 • Vacancies are causing a strain on the department with forced overtime and lack of time for training • Impact of high non-resident usage of athletic fields underserving the experience for local residents 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 • Programming and general operating costs will be re-evaluated to ensure outdoor seating areas are optimal for businesses, residents, and staff needs

Organizational Structure

FTE: 26



FY 2025-2026 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 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, Dillard Street 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Pedestrian and Landscape Areas Satisfaction Index *	89%	81%	89%↑
Quality of City Parks Satisfaction Index *	85%	83%	85%↑
Downtown Amenities, Pedestrian and Landscape Areas Satisfaction Rating <small>(in-house survey feedback from downtown merchants)</small>	90%	97%	≥ 90%↑
Overall Quality of Park and Recreation Opportunities Satisfaction Index *	84%	73%	84%↑
Recreational Opportunities Satisfaction Index *	76%	76%	81%↑
Recreation Programs and Classes Satisfaction Index *	87%	74%	87%↑
% Satisfied with Recreation Programs <small>(in-house post program survey)</small>	98%	97%	≥ 95%↑
Opportunities to Attend Cultural, Arts, and Music Events Satisfaction Index *	77%	72%	77%↑
Opportunities To Attend Special Events and Festivals Satisfaction Index *	85%	85%	87%↑
Quality of the Overall Natural Environment Satisfaction Index *	84%	78%	84%↑
Preservation of Natural Land Areas Satisfaction Index *	66%	63%	68%↑
Employee Motivation and Productivity Satisfaction Rating**	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATOR			
# of Total Program/Event Participants <small>(Attendees)</small>	647,804	727,600	600,000↓

* 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 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
PARKS & LAND DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-0775-572.12-00	REGULAR SALARIES AND WAGES	685,983	888,941	888,941	815,116
001-0775-572.14-00	OVERTIME	95,247	84,265	84,265	91,938
001-0775-572.21-00	FICA TAXES	58,476	74,450	74,450	69,390
001-0775-572.22-00	RETIREMENT CONTRIBUTIONS	147,316	208,266	208,266	188,577
001-0775-572.23-00	LIFE AND HEALTH INSURANCE	160,858	208,134	208,134	189,643
001-0775-572.24-00	WORKERS' COMPENSATION	21,864	15,163	15,163	26,237
	TOTAL PERSONAL SERVICES	<u>1,169,744</u>	<u>1,479,220</u>	<u>1,479,220</u>	<u>1,380,900</u>
001-0775-572.34-01	MISC OTHER CONTRACTUAL SERVICES	439,805	473,472	473,472	482,023
001-0775-572.34-02	LAWN MAINTENANCE	298,935	300,438	300,438	280,470
001-0775-572.34-06	JANITORIAL SERVICES	4,526	7,082	7,082	2,150
001-0775-572.34-08	PERSONNEL SERVICES	324,413	260,000	260,000	320,354
001-0775-572.40-00	TRAVEL AND PER DIEM	44	980	980	980
001-0775-572.41-02	TELEPHONE SERVICES	6,191	5,850	5,850	6,150
001-0775-572.41-03	RADIO SERVICES	168	200	200	200
001-0775-572.41-04	INTERNET SERVICES	7,409	5,800	5,800	5,800
001-0775-572.43-00	UTILITY SERVICES	220,561	189,700	189,700	238,206
001-0775-572.44-00	RENTALS AND LEASES	-	5,800	5,800	3,200
001-0775-572.45-00	INSURANCE	75,452	71,146	71,146	84,506
001-0775-572.46-01	REPAIR AND MAINT SVCS-MISC	22,856	107,600	107,600	123,810
001-0775-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	13,273	31,725	31,725	39,871
001-0775-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	22,659	12,960	12,960	22,659
001-0775-572.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	710	710	710
001-0775-572.46-10	REPAIR AND MAINT SVCS-BUILDING	74,673	63,650	63,650	73,200
001-0775-572.48-01	ADVERTISEMENT-LEGAL,OTHER	-	1,000	1,000	1,000
001-0775-572.49-05	LICENSES/TAXES/CERTIFICATIONS	1,189	1,960	1,960	1,960
001-0775-572.51-00	OFFICE SUPPLIES	984	1,400	1,400	1,400
001-0775-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	223,060	322,200	322,200	277,500
001-0775-572.52-02	CHEMICALS	50,105	78,000	78,000	71,300
001-0775-572.52-03	GASOLINE AND OIL	16,929	16,000	16,000	16,000
001-0775-572.52-04	UNIFORMS AND ACCESSORIES	8,862	18,675	18,675	19,625
001-0775-572.54-01	DUES AND SUBSCRIPTIONS	-	600	600	600
001-0775-572.54-02	SEMINARS AND COURSES	830	2,950	2,950	2,825
	TOTAL OPERATING EXPENDITURES	<u>1,812,924</u>	<u>1,979,898</u>	<u>1,979,898</u>	<u>2,076,499</u>
001-0775-572.62-00	BUILDINGS	320	-	596,721	-
001-0775-572.63-00	IMPROVEMENT OTHER THAN BUILDINGS	278,284	156,751	19,026,811	-
001-0775-572.64-00	MACHINERY AND EQUIPMENT	231,567	87,416	87,416	-
	TOTAL CAPITAL OUTLAY	<u>510,171</u>	<u>244,167</u>	<u>19,710,948</u>	<u>-</u>
	TOTAL PARKS DIVISION	<u>3,492,839</u>	<u>3,703,284</u>	<u>23,170,065</u>	<u>3,457,399</u>

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0872-572.12-00	REGULAR SALARIES AND WAGES	371,687	381,462	381,462	449,492
001-0872-572.13-00	OTHER SALARIES AND WAGES	368,918	327,609	327,609	398,985
001-0872-572.14-00	OVERTIME	15,500	17,001	17,001	15,965
001-0872-572.21-00	FICA TAXES	57,295	55,545	55,545	66,130
001-0872-572.22-00	RETIREMENT CONTRIBUTIONS	70,639	85,271	85,271	96,769
001-0872-572.23-00	LIFE AND HEALTH INSURANCE	72,859	86,241	86,241	95,702
001-0872-572.24-00	WORKERS' COMPENSATION	15,959	13,531	13,531	19,151
	TOTAL PERSONAL SERVICES	972,857	966,661	966,661	1,142,193
001-0872-572.31-01	MISC PROFESSIONAL SERVICES	-	650	650	650
001-0872-572.34-01	MISC OTHER CONTRACTUAL SERVICES	75,561	78,418	78,418	80,971
001-0872-572.34-04	BANKING FEES	18,989	19,600	19,600	19,600
001-0872-572.34-06	JANITORIAL SERVICES	5,719	8,000	8,000	8,000
001-0872-572.34-08	PERSONNEL SERVICES	110,353	87,858	87,858	97,938
001-0872-572.40-00	TRAVEL AND PER DIEM	2,696	1,460	1,460	1,460
001-0872-572.41-02	TELEPHONE SERVICES	9,817	8,892	8,892	9,400
001-0872-572.41-04	INTERNET SERVICES	7,699	10,400	10,400	10,400
001-0872-572.41-05	POSTAGE	199	400	400	400
001-0872-572.43-00	UTILITY SERVICES	57,738	52,500	52,500	62,357
001-0872-572.44-00	RENTALS AND LEASES	6,982	8,200	8,200	9,800
001-0872-572.45-00	INSURANCE	94,113	78,425	78,425	105,407
001-0872-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	39,178	77,909	77,909	68,348
001-0872-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	4,621	3,600	3,600	3,600
001-0872-572.46-05	REPAIR AND MAINT SVCS-SOFTWARE	9,374	10,400	10,400	10,400
001-0872-572.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	1,000	1,000	-
001-0872-572.46-10	REPAIR AND MAINT SVCS-BUILDING	25,500	24,670	24,670	27,540
001-0872-572.47-01	MISC PRINTING AND BINDING	450	2,000	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	1,404	750	750	2,100
001-0872-572.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	104,114	41,400	41,400	46,845
001-0872-572.49-05	LICENSES, TAXES, AND CERTIFICATIONS	5,539	8,125	8,125	9,005
001-0872-572.49-11	EMPLOYEE SOCIAL EVENTS	151	2,250	2,250	2,250
001-0872-572.51-00	OFFICE SUPPLIES	3,050	9,541	9,541	9,541
001-0872-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	87,581	77,885	77,885	81,785
001-0872-572.52-02	CHEMICALS	38,189	46,300	46,300	46,300
001-0872-572.52-03	GASOLINE AND OIL	2,188	2,500	2,500	2,500
001-0872-572.52-04	UNIFORMS AND ACCESSORIES	5,477	5,660	5,660	5,660
001-0872-572.54-01	DUES AND SUBSCRIPTIONS	6,675	5,800	5,800	5,800
001-0872-572.54-02	SEMINARS AND COURSES	4,171	6,930	6,930	6,930
001-0872-572.54-03	EDUC ASSIST PROG REIMBURS	-	14,547	14,547	14,547
	TOTAL OPERATING EXPENDITURES	727,528	697,320	697,320	752,784
001-0872-572.62-00	BUILDINGS	-	38,000	135,198	90,500
001-0872-572.63-00	IMPROVEMENTS OTHER THAN BUILDING	102,990	10,700	23,610	-
001-0872-572.64-00	EQUIPMENT	112,355	2,590	140,517	-
	TOTAL CAPITAL OUTLAY	215,345	51,290	299,325	90,500
001-0872-572.71-00	PRINCIPAL	2,484	-	-	2,484
001-0872-572.72-00	INTEREST	186	-	-	186
	TOTAL DEBT SERVICE	2,670	-	-	2,670
	TOTAL RECREATION DIVISION	1,918,400	1,715,270	1,963,305	1,988,146

CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
HERITAGE DEPOT MUSEUM DIVISION

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0873-573.45-00 INSURANCE	4,543	4,049	4,049	5,452
001-0873-573.46-10 REPAIRS & MAINT. - BUILDING	12,766	24,000	24,000	15,319
TOTAL OPERATING EXPENDITURES	17,309	28,049	28,049	20,771
TOTAL HERITAGE DEPOT MUSEUM DIVISION	17,309	28,049	28,049	20,771

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
SPECIAL EVENTS DIVISION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0874-574.34-01 MISC OTHER CONTRACTUAL SERVICES	384,309	300,696	300,696	277,896
001-0874-574.34-08 PERSONNEL SERVICES	142	1,000	1,000	1,220
001-0874-574.44-00 RENTALS AND LEASES	31,515	27,472	27,472	39,382
001-0874-574.45-00 INSURANCE	750	694	694	694
001-0874-574.47-01 MISC PRINTING AND BINDING	384	500	500	500
001-0874-574.48-01 PROMOTIONAL-ADVERTISEMENTS	108	1,460	1,460	1,460
001-0874-574.49-01 MISC OTHER CUR CHGS & OBLIGATIONS	5,964	10,200	10,200	10,200
001-0874-574.52-01 MISCELLANEOUS OPERATING SUPPLIES	92,410	101,690	101,690	60,350
TOTAL OPERATING EXPENDITURES	515,582	443,712	443,712	391,702
TOTAL SPECIAL EVENTS DIVISION	515,582	443,712	443,712	391,702

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND EXPENDITURES
PARKS AND RECREATION DEPARTMENT
NEWTON PARK FACILITIES DIVISION**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>	
001-3658-575.12-00	REGULAR SALARIES AND WAGES	45,732	47,517	47,517	49,341
001-3658-575.13-00	OTHER SALARIES	13,735	13,407	13,407	15,109
001-3658-575.14-00	OVERTIME	1,329	1,293	1,293	1,183
001-3658-575.21-00	FICA TAXES	3,969	4,760	4,760	5,021
001-3658-575.22-00	RETIREMENT CONTRIBUTIONS	8,918	10,169	10,169	10,258
001-3658-575.23-00	LIFE AND HEALTH INSURANCE	22,564	24,157	24,157	28,712
001-3658-575.24-00	WORKERS' COMPENSATION	708	744	744	850
	TOTAL PERSONAL SERVICES	96,955	102,045	102,045	110,473
001-3658-575.34-01	MISC CONTRACTUAL SERVICES	150	2,260	2,260	2,260
001-3658-575.34-06	JANITORIAL SERVICES	5,923	5,200	5,200	6,397
001-3658-575.40-00	TRAVEL AND PER DIEM	-	470	470	470
001-3658-575.41-02	TELEPHONE SERVICES	722	1,500	1,500	850
001-3658-575.41-04	INTERNET SERVICES	433	750	750	750
001-3658-575.41-05	POSTAGE	-	100	100	100
001-3658-575.43-00	UTILITY SERVICES	11,226	11,300	11,300	12,124
001-3658-575.45-00	INSURANCE	22,265	48,449	48,449	24,937
001-3658-575.46-10	REPAIR AND MAINT SVCS-BUILDING	24,767	28,299	28,299	26,748
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	14,604	20,200	20,200	20,200
001-3658-575.52-04	UNIFORMS AND ACCESSORIES	117	510	510	850
	TOTAL OPERATING EXPENDITURES	80,207	119,598	119,598	96,246
001-3658-575.62-00	BUILDINGS	239,343	-	58,987	-
001-3658-575.63-00	IMPROVEMENTS OTHER THAN BLDG	59,138	-	70,862	-
	TOTAL CAPITAL OUTLAY	298,481	-	129,849	-
	TOTAL NEWTON PARK FACILITIES DIVISION	475,643	221,643	351,492	206,719
	TOTAL PARKS AND RECREATION DEPARTMENT	6,419,773	6,111,958	25,956,623	6,064,738

OTHER GOVERNMENTAL FUNDS

DOWNTOWN PARKING DISTRICT

—

COMMUNITY REDEVELOPMENT AGENCY

—

LAW ENFORCEMENT TRUST

—

LAW ENFORCEMENT GRANTS

—

LOCAL OPTION GAS TAX

—

GENERAL IMPACT FEES

—

POLICE & FIRE PREMIUM TAX TRUST

—

CAPTIAL PROJECTS FUND

—

DEBT SERVICE FUND

Other Governmental 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
General Impact Fee Fund
Police and Fire Premium Tax Trust Fund**

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 DOWNTOWN PARKING DISTRICT FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
110-0000-361.10-00 INTEREST	654	1,000	1,000	700
TOTAL INTEREST AND OTHER EARNINGS	654	1,000	1,000	700
110-0741-399.99-99 USE OF FUND BALANCE	2,880	3,649	3,649	3,500
TOTAL DOWNTOWN PARKING DISTRICT FUND	3,534	4,649	4,649	4,200

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 DOWNTOWN PARKING DISTRICT FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
110-0741-545.43-00 UTILITY SERVICES	3,534	4,649	4,649	4,200
TOTAL OPERATING EXPENDITURES	3,534	4,649	4,649	4,200
TOTAL DOWNTOWN PARKING DISTRICT FUND	3,534	4,649	4,649	4,200

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 COMMUNITY REDEVELOPMENT AGENCY FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
120-0213-338.00-00 SHARED REVENUES - OTHER LOCAL	1,352,392	1,419,231	1,419,231	1,413,804
120-0213-361.10-00 INTEREST	320,434	179,675	179,675	250,055
120-0213-361.30-00 INCR(DECR) IN FV OF INVST	25,175	-	-	-
120-0213-361.40-00 GAIN/LOSS ON SALE/INVST	(4,779)	-	-	-
120-0213-381.00-00 INTER-FUND TRANSFER IN	1,531,646	1,622,445	1,622,445	1,742,489
120-0213-399.99-99 USE OF FUND BALANCE	-	-	2,880,182	-
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	<u>3,224,868</u>	<u>3,221,351</u>	<u>6,101,533</u>	<u>3,406,348</u>

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 COMMUNITY REDEVELOPMENT AGENCY FUND EXPENDITURES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
120-0213-552.49-02 INTERFUND MANAGEMENT FEES	16,721	16,721	16,721	16,721
TOTAL OPERATING EXPENDITURES	16,721	16,721	16,721	16,721
120-0213-552.61-00 LAND ACQUISITION	101,360	700,000	700,000	325,000
120-0213-552.63-00 CRA CAPITAL FUNDING PROJECTS	19,000	-	710,047	-
120-0213-552.63-00 DOWNTOWN WAYFINDING SIGNS	-	-	310,000	-
120-0213-552.63-00 EAST WINTER GARDEN REVITALIZATION	74,775	320,000	4,364,765	1,358,525
TOTAL CAPITAL OUTLAY	195,135	1,020,000	6,084,812	1,683,525
120-0213-581.91-00 INTERFUND TRANSFER	250,000	-	-	-
120-0213-599.99-99 TRANSFER TO FUND BALANCE	2,763,012	2,184,630	-	1,706,102
TOTAL OTHER USES	3,013,012	2,184,630	-	1,706,102
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	<u>3,224,868</u>	<u>3,221,351</u>	<u>6,101,533</u>	<u>3,406,348</u>

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 LAW ENFORCEMENT TRUST FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
121-1121-359.00-00 FORFEITURES	404	200	200	1,300
121-1121-361.10-00 INTEREST	7,176	4,500	4,500	11,676
121-1121-399.99-99 USE OF FUND BALANCE-STATE	-	-	-	26,905
121-1321-359.00-00 FORFEITURES	<u>17,362</u>	<u>18,480</u>	<u>18,480</u>	<u>17,921</u>
TOTAL LAW ENFORCEMENT TRUST FUND	<u>24,942</u>	<u>23,180</u>	<u>23,180</u>	<u>57,802</u>

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 LAW ENFORCEMENT TRUST FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>STATE-DESIGNATED</u>				
121-1221-521.82-00 AID TO PRIVATE ORGANIZAT	500	-	-	-
121-1221-599.99-99 CARRYFORWARD TO FUND BALANCE	-	4,700	4,700	-
TOTAL STATE-DESIGNATED	500	4,700	4,700	-
<u>FEDERAL-DESIGNATED</u>				
121-1421-521.64-00 MACHINERY AND EQUIPMENT	-	18,480	18,480	57,802
121-1421-599.99-99 CARRYFORWARD TO FUND BALANCE	24,442	-	-	-
	24,442	18,480	18,480	57,802
TOTAL LAW ENFORCEMENT TRUST FUND	24,942	23,180	23,180	57,802

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
LAW ENFORCEMENT GRANTS FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
122-0521-331.21-00 LOCAL LAW ENFORCEMENT GRANT	82,255	29,232	29,232	50,000
TOTAL INTERGOVERNMENTAL	82,255	29,232	29,232	50,000
122-0521-334.20-00 MITIGATION FUNDS	-	5,000	5,000	10,000
122-0521-361.10-00 INTEREST	4,143	2,200	2,200	6,343
TOTAL INTEREST AND OTHER EARNINGS	4,143	7,200	7,200	16,343
122-0521-381.00-00 INTER-FUND TRANSFER IN	-	8,400	8,400	8,400
122-0521-399.99-99 USE OF FUND BALANCE	19,993	-	-	-
TOTAL OTHER SOURCES	19,993	8,400	8,400	8,400
TOTAL LAW ENFORCEMENT GRANTS FUND	106,391	44,832	44,832	74,743

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 LAW ENFORCEMENT GRANTS FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
122-0521-521.52-01 MISC OPERATING SUPPLIES	16,604	8,800	8,800	-
122-0521-521.52-04 UNIFORMS AND ACCESSORIES	12,982	16,800	16,800	-
TOTAL OPERATING EXPENDITURES	29,586	25,600	25,600	-
122-0521-521.64-00 MACHINERY AND EQUIPMENT	76,805	19,232	19,232	74,743
TOTAL CAPITAL OUTLAY	76,805	19,232	19,232	74,743
TOTAL LAW ENFORCEMENT GRANTS FUND	106,391	44,832	44,832	74,743

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 LOCAL OPTION GAS TAX FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
160-0741-312.41-00 LOCAL OPTION GAS TAX	1,541,205	1,520,794	1,520,794	1,545,476
TOTAL TAXES	1,541,205	1,520,794	1,520,794	1,545,476
160-0741-361.10-00 INTEREST	27,233	39,802	39,802	25,494
160-0741-361.30-00 INCR(DECR) IN FV OF INVST	1,894	-	-	-
160-0741-361.40-00 GAIN/LOSS ON SALE/INVSTMN	(633)	-	-	-
TOTAL OTHER EARNINGS	28,494	39,802	39,802	25,494
160-0741-381.00-00 INTRAFUND TRANSFER IN	17,957	17,997	17,997	17,957
160-0741-399.99-99 USE OF FUND BALANCE	725,795	21,407	21,407	11,073
TOTAL OTHER SOURCES	743,752	39,404	39,404	29,030
TOTAL LOCAL OPTION GAS TAX FUND	<u>2,313,451</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 LOCAL OPTION GAS TAX FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
160-0741-541.34-01 MISC CONTRACTUAL SERVICES	4,976	-	-	-
160-0741-541.49-08 STREET LIGHTS	454,591	-	-	-
TOTAL OPERATING EXPENDITURES	459,567	-	-	-
160-0741-541.61-00 LAND	-	-	-	-
160-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	1,853,884	1,600,000	1,600,000	1,600,000
TOTAL CAPITAL OUTLAY	1,853,884	1,600,000	1,600,000	1,600,000
 TOTAL LOCAL OPTION GAS TAX FUND	 <u>2,313,451</u>	 <u>1,600,000</u>	 <u>1,600,000</u>	 <u>1,600,000</u>

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL IMPACT FEE FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
170-0213-361.10-00 INTEREST	225,372	181,277	181,277	257,561
170-0213-361.30-00 INCR (DECR) IN FV OF INVST	155,145	-	-	-
170-0213-361.40-00 GAIN ON SALE OF INVESTMENTS	(29,450)	-	-	-
TOTAL ADMINISTRATION DIVISION	351,067	181,277	181,277	257,561
<u>POLICE-SWORN DIVISION</u>				
170-0521-324.11-00 RESIDENTIAL-PUBLIC SAFETY	8,475	4,407	4,407	10,681
170-0521-324.12-00 COMMERCIAL-PUBLIC SAFETY	239,855	173,469	173,469	262,855
170-0521-399.99-99 USE OF FUND BALANCE	-	-	4,646	-
TOTAL POLICE-SWORN DIVISION	248,330	177,876	182,522	273,536
<u>FIRE DEPARTMENT</u>				
170-0622-324.11-00 RESIDENTIAL-PUBLIC SAFETY	12,275	6,383	6,383	16,474
170-0622-324.12-00 COMMERCIAL-PUBLIC SAFETY	313,657	225,922	225,922	342,889
170-0622-399.99-99 USE OF FUND BALANCE	28,964	-	2,749,991	-
TOTAL FIRE DEPARTMENT	354,896	232,305	2,982,296	359,363
170-0872-324.61-00 RECREATION IMPACT FEES	28,642	16,900	16,900	31,400
170-0872-399.99-99 USE OF FUND BALANCE	-	-	-	-
TOTAL RECREATION DIVISION	28,642	16,900	16,900	31,400
TOTAL GENERAL IMPACT FEES FUND	982,935	608,358	3,362,995	921,860

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL IMPACT FEES SPECIAL REVENUE FUND EXPENDITURES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
<u>POLICE-SWORN DIVISION</u>				
170-0521-521.64-00 MACHINERY AND EQUIPMENT	170,649	-	4,646	-
TOTAL CAPITAL OUTLAY	170,649	-	4,646	-
170-0521-599.99-99 TRANSFER TO FUND BALANCE	428,748	359,153	359,153	531,097
TOTAL OTHER USES	428,748	359,153	359,153	531,097
TOTAL POLICE-SWORN DIVISION	599,397	359,153	363,799	531,097
<u>FIRE DEPARTMENT</u>				
170-0622-522.62-00 BUILDINGS	354,896	-	2,749,991	-
TOTAL CAPITAL OUTLAY	354,896	-	2,749,991	-
170-0622-599.99-99 TRANSFER TO FUND BALANCE	-	232,305	232,305	359,363
TOTAL OTHER USES	-	232,305	232,305	359,363
TOTAL FIRE DEPARTMENT	354,896	232,305	2,982,296	359,363
<u>RECREATION DIVISION</u>				
170-0872-599.99-99 CARRYFORWARD FUND BALANCE	28,642	16,900	16,900	31,400
TOTAL OTHER USES	28,642	16,900	16,900	31,400
TOTAL RECREATION DIVISION	28,642	16,900	16,900	31,400
TOTAL GENERAL IMPACT FEES SPECIAL REVENUE FUND	982,935	608,358	3,362,995	921,860

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL TRANSPORTATION IMPACT FEE FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
174-0213-361.10-00 INTEREST	586,322	448,555	448,555	550,955
174-0213-361.30-00 INCR (DECR) IN FV OF INVST	609,023	-	-	-
174-0213-361.40-00 GAIN (LOSS) ON SALE OF INVESTMENTS	(110,998)	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	1,084,347	448,555	448,555	550,955
174-0741-324.31-00 RESIDENTIAL-TRANSPORTATIO	80,860	45,721	45,721	70,657
174-0741-324.32-00 COMMERCIAL-TRANSPORTATION	1,593,390	1,523,237	1,523,237	1,692,606
174-0741-399.99-99 USE OF FUND BALANCE	70,426	-	7,135,383	600,782
TOTAL GENERAL TRANSPORT IMPACT FEE FUND REVENUES	<u>2,829,023</u>	<u>2,017,513</u>	<u>9,152,896</u>	<u>2,915,000</u>

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
174-0741-541.61-00 LAND	142,842	-	51,924	-
174-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	2,686,181	-	9,100,972	2,915,000
TOTAL CAPITAL OUTLAY	2,829,023	-	9,152,896	2,915,000
174-0741-599.90-99 CARRYFORWARD FUND BALANCE	-	2,017,513	-	-
TOTAL OTHER USES	-	2,017,513	-	-
TOTAL GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES	2,829,023	2,017,513	9,152,896	2,915,000

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
190-0000-312.51-00 FIRE INSURANCE PREMIUM	398,843	438,727	438,727	418,785
190-0000-312.52-00 CASUALTY INSURANCE PREMIUM TAX	580,902	638,992	638,992	609,947
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES	979,745	1,077,720	1,077,720	1,028,732

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
190-0000-521.91-00 TRANSFERS	580,902	638,992	638,992	609,947
190-0000-522.91-00 TRANSFERS	398,843	438,727	438,727	418,785
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES	979,745	1,077,720	1,077,720	1,028,732

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 2025/2026 BUDGET
 CAPITAL PROJECTS FUND - REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
335-0213-361.10-00 INTEREST	33,046	-	-	-
335-0213-361.30-00 INCR(DECR) IN FV OF INVST	34,664	-	-	-
335-0213-361.40-00 GAIN/LOSS ON SALE/INVSTMN	(6,580)	-	-	-
335-0213-399.99-99 USE OF FUND BALANCE	-	-	-	-
TOTAL CAPITAL PROJECTS FUND	61,130	-	-	-
TOTAL CAPITAL PROJECTS FUND	61,130	-	-	-

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
CAPITAL PROJECTS FUND**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
335-0213-581.91-00 INTERGOVERNMENTAL TRANSFERS	3,719	-	-	-
334-0213-599.99-99 TRANSFER TO FUND BALANCE	57,411	-	-	-
TOTAL CAPITAL PROJECTS FUND	61,130	-	-	-

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 CAPITAL PROJECTS FUND - REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
336-0213-361.10-00 INTEREST	-	-	-	-
336-0213-384.00-00 DEBT PROCEEDS	-	-	-	-
336-0213-399.99-99 USE OF FUND BALANCE	577,970	-	15,472,030	-
TOTAL CAPITAL PROJECTS FUND	577,970	-	15,472,030	-
TOTAL CAPITAL PROJECTS FUND	577,970	-	15,472,030	-

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
CAPITAL PROJECTS FUND**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
336-0213-552.63-00 IMPROVEMENT OTHER THAN BLDG	-	-	-	-
	<u>577,970</u>	<u>-</u>	<u>15,472,030</u>	<u>-</u>
TOTAL CAPITAL	577,970	-	15,472,030	-
336-0213-599.99-99 TRANSFER TO FUND BALANCE	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL PROJECTS FUND	<u>577,970</u>	<u>-</u>	<u>15,472,030</u>	<u>-</u>

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 2025/2026 BUDGET
 DEBT SERVICE FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
230-0000-381.00-00 INTER-FUND TRANSFER IN	2,559,196	2,555,460	2,555,460	2,557,973
TOTAL OTHER SOURCES	2,559,196	2,555,460	2,555,460	2,557,973
TOTAL DEBT SERVICE FUND	2,559,196	2,555,460	2,555,460	2,557,973

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 DEBT SERVICE FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
230-0000-517.71-00 PRINCIPAL	1,968,000	2,005,000	2,005,000	2,049,000
230-0000-517.72-00 INTEREST	591,196	550,460	550,460	508,973
TOTAL DEBT SERVICE	2,559,196	2,555,460	2,555,460	2,557,973
TOTAL DEBT SERVICE FUND	<u>2,559,196</u>	<u>2,555,460</u>	<u>2,555,460</u>	<u>2,557,973</u>



WINTER GARDEN

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ENTERPRISE FUNDS

UTILITIES

—

STORMWATER

—

SOLID WASTE

—

TRAILER CITY

Enterprise Funds



WINTER GARDEN

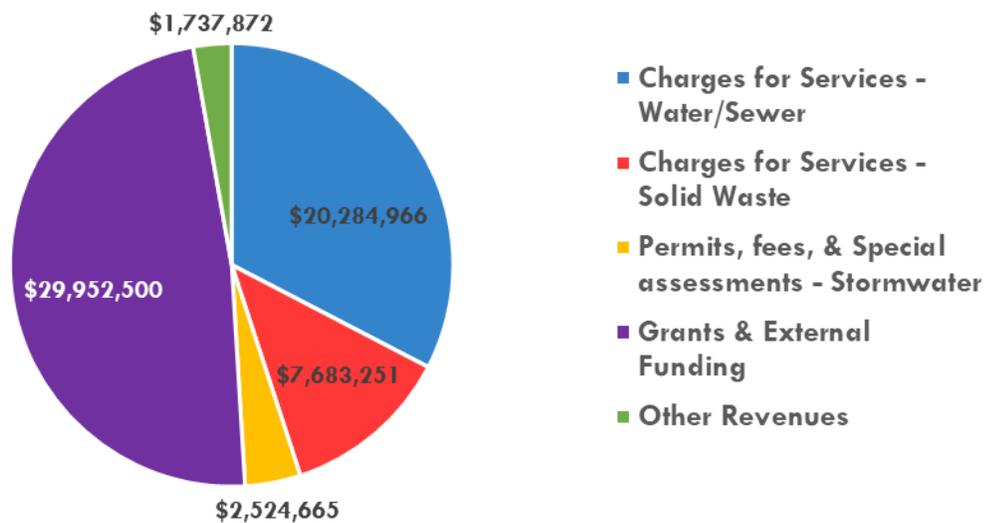
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MAJOR REVENUE SOURCES OF ENTERPRISE FUNDS

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 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Budget 2026</u>
Charges for Services - Water/Sewer	\$12,832,382	\$13,297,545	\$15,562,505	\$15,466,733	\$20,284,966
Charges for Services - Solid Waste	5,731,573	6,798,073	7,542,260	7,729,884	7,683,251
Permits, fees, & Special assessments - Stormwater	2,264,440	2,421,690	2,428,532	2,523,970	2,524,665
Grants & External Funding	1,397,584	666,301	5,020,586	31,275,397	29,952,500
Other Revenues	<u>1,049,511</u>	<u>1,321,871</u>	<u>2,822,010</u>	<u>1,386,341</u>	<u>1,737,872</u>
Total Enterprise Revenues	23,275,490	24,505,480	33,375,893	58,382,325	62,183,254

ENTERPRISE FUNDS MAJOR REVENUE SOURCES - FY 2026 BUDGET



Grants

The City successfully secured \$30M in grant funding to support Enterprise Fund Capital Improvement Projects. These funds include:

- \$15.0 million from the Florida Department of Environmental Protection (FDEP) Water Quality Improvement Grant for Wastewater Treatment Plant expansion.
- \$1.75 million in additional State appropriation funding for the WWTP expansion.
- \$6.64 million from the FDEP Water Quality Grant for the Teacup Springs septic-to-sewer conversion.
- \$6.56 million in Community Development Block Grant (CDBG) funding for stormwater improvements in East Winter Garden.

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 FY2026 under Ordinance 24.25, supporting system maintenance, operations, and expansion while accounting for projected customer growth. For Solid Waste, staff recommends adopting the Florida Public Service Commission (PSC) price index to adjust fees annually. For 2026, the PSC index is set at 2.23% which ensures cost recovery and stability while minimizing rate volatility.

- UTILITIES -

Administration

Water

Distribution

Wastewater

Collection

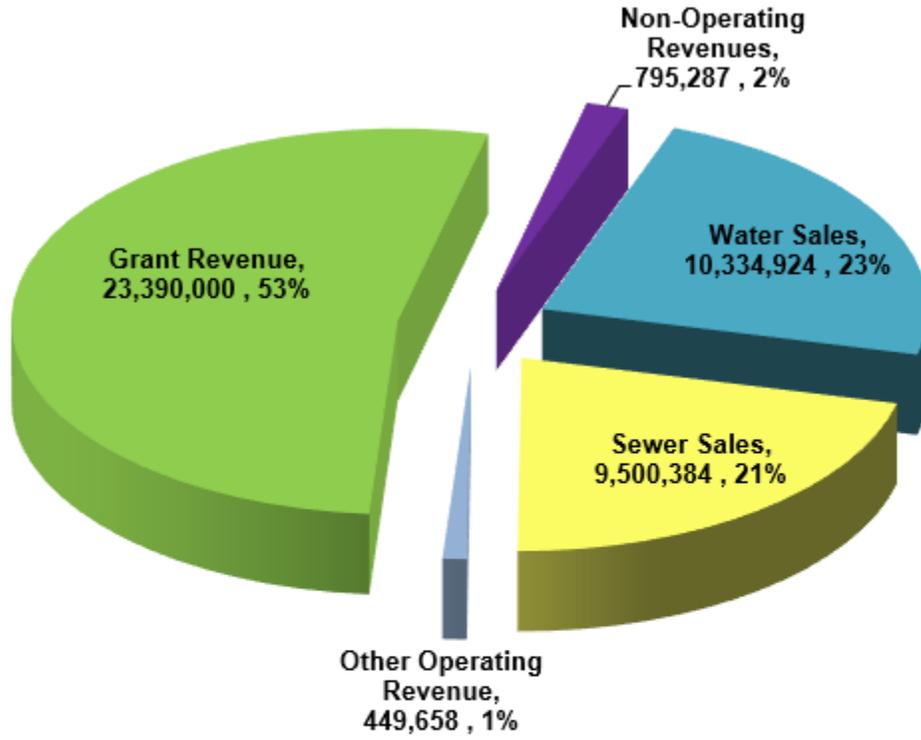
Environmental Services

Utilities Impact Fees

Utilities Renewal & Replacement

Utilities Capital Fund

UTILITIES OPERATING FUND REVENUES BY SOURCE

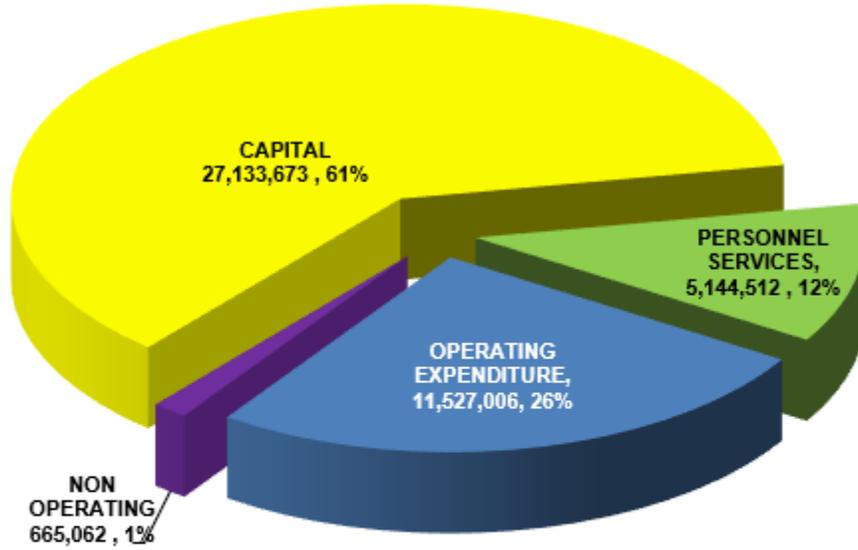


Water Sales	\$10,334,924
Sewer Service	9,500,384
Other Operating Revenue	449,658
Grant Revenue	23,390,000
Non-operating Revenues	<u>795,287</u>
Total	\$44,470,253

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
UTILITIES OPERATING FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
410-2116-329.09-00 IRRIGATION & WELLS	1,300	773	773	1,200
TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	1,300	773	773	1,200
410-2116-331.31-00 FEDERAL FUNDING	364	-	-	-
410-2116-334.31-00 STATE FUNDING	-	-	-	23,390,000
TOTAL INTERGOVERNMENTAL	364	-	-	23,390,000
410-2116-343.30-00 WATER SERVICE	7,968,322	7,794,719	7,794,719	10,334,924
410-2116-343.30-01 INITIATION FEE	26,595	22,560	22,560	44,692
410-2116-343.30-02 WATER TAP-IN CHARGE	12,250	12,300	12,300	7,576
410-2116-343.31-00 METER INSTALLATIONS	22,820	20,703	20,703	15,000
410-2116-343.32-00 FIRE HYDRANT SERVICE	47,880	47,191	47,191	52,701
410-2116-343.33-00 SERVICE CHARGES	202,197	182,022	182,022	213,706
410-2116-343.50-00 SEWER SERVICE	7,122,362	7,258,487	7,258,487	9,500,384
410-2116-343.50-01 SEWER CONNECTION FEE	10,010	9,295	9,295	9,295
410-2116-343.68-00 PENALTIES	163,003	119,456	119,456	106,688
TOTAL CHARGES FOR SERVICES	15,575,439	15,466,733	15,466,733	20,284,966
410-2116-361.10-00 INTEREST	765,140	569,172	569,172	794,087
410-2116-361.30-00 INCR (DECR) IN FV OF INVST	657,387	-	-	-
410-2116-361.40-00 INTEREST GAIN/LOSS	(132,974)	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	1,289,553	569,172	569,172	794,087
410-2116-361.90-00 LEASE RENTAL INCOME	4,726	-	-	-
410-2116-362.00-00 RENTAL INCOME	-	12,852	12,852	-
410-2116-364.00-00 DISPOSITION OF FIXED ASSETS	13,677	-	-	-
410-2116-389.40-00 OTHER GRANTS & DONATIONS	1,904,399	303,861	303,861	-
410-2117-389.40-00 OTHER GRANTS & DONATIONS	1,860,192	30,971,536	30,971,536	-
410-2127-364.30-00 DISPOSITION OF FIXED ASSETS	7,391	-	-	-
TOTAL MISCELLANEOUS REVENUES	3,790,385	31,288,249	31,288,249	-
410-2116-399.99-99 USE OF FUND BALANCE	-	-	13,632,951	-
TOTAL OTHER SOURCES	-	-	13,632,951	-
TOTAL UTILITIES OPERATING FUND	20,657,041	47,324,927	60,957,878	44,470,253

UTILITIES OPERATING FUND EXPENDITURES BY USE



Personnel	\$ 5,144,512
Operating	11,527,006
Non-Operating	665,062
Capital	<u>27,133,673</u>
Total	\$44,470,253

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
UTILITIES OPERATING FUND
ADMINISTRATIVE DIVISION EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2113-536.12-00 SALARIES	210,793	275,534	275,534	291,311
410-2113-536.21-00 FICA TAXES	15,373	21,078	21,078	22,285
410-2113-536.22-00 RETIREMENT CONTRIBUTION	39,169	58,964	58,964	62,341
410-2113-536.23-00 EMPLOYEE GROUP INSURANCE	568	535	535	1,000
410-2113-536.24-00 WORKERS COMP INSURANCE	237	241	241	284
410-2113-536.27-00 PENSION EXPENSE	-	1,100	1,100	-
TOTAL PERSONAL SERVICES	266,140	357,453	357,453	377,221
410-2113-536.31-01 PROFESSIONAL SERVICE MISC	15,282	21,250	21,250	18,128
410-2113-536.31-02 LEGAL	-	500	500	500
410-2113-536.31-03 INVESTMENT COUNSEL	-	-	-	-
410-2113-536.31-04 ENGINEERING	-	500	500	500
410-2113-536.32-00 ACCOUNTING AND AUDIT	15,291	16,000	16,000	16,000
410-2113-536.34-01 MISC CONTRACTUAL SERVICES	1,400	250	250	250
410-2113-536.40-00 TRAVEL	-	600	600	-
410-2113-536.41-02 TELEPHONE	2,545	3,100	3,100	4,680
410-2113-536.41-04 INTERNET	598	1,120	1,120	628
410-2113-536.41-05 POSTAGE	23	100	100	100
410-2113-536.43-00 UTILITY SERVICES	369	350	350	388
410-2113-536.44-00 RENTALS AND LEASE	621	3,600	3,600	3,600
410-2113-536.45-00 GENERAL INSURANCE	47,331	128,273	128,273	53,011
410-2113-536.46-03 REPAIRS/MAINT-VEHICLES	181	1,530	1,530	1,500
410-2113-536.46-05 REPAIRS/MAINT-SOFTWARE	103	500	500	36,658
410-2113-536.46-06 REPAIRS/MAINT-HARDWARE	43,793	48,193	48,193	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	310	830	830	350
410-2113-536.48-01 PROMOTIONAL-ADVERTISEMENTS	93	800	800	500
410-2113-536.49-02 MANAGEMENT FEES	1,426,174	1,889,860	1,889,860	2,132,859
410-2113-536.49-10 BAD DEBT	32,504	-	-	-
410-2113-536.51-00 OFFICE SUPPLIES	595	1,650	1,650	600
410-2113-536.52-01 OPERATING SUPPLIES MISC	275	500	500	250
410-2113-536.52-03 GASOLINE & OIL	31	850	850	100
410-2113-536.52-04 UNIFORMS & ACCESSORIES	-	600	600	200
410-2113-536.54-01 DUES & SUBSCRIPTIONS	2,192	2,150	2,150	2,150
410-2113-536.54-02 SEMINARS & COURSES	-	500	500	-
TOTAL OPERATING EXPENDITURES	1,594,623	2,128,518	2,128,518	2,311,657
410-2113-536.91-01 CONTINGENT EXPENSE	-	100,000	100,000	100,000
410-2113-581.91-00 INTRAFUND TRANSFERS	-	-	275,000	565,062
410-2113-590.90-00 CARRYFORWARD FUND BALANCE	-	-	-	-
TOTAL OTHER USES	-	100,000	375,000	665,062
TOTAL ADMINISTRATIVE DIVISION	1,860,763	2,585,971	2,860,971	3,353,940



WINTER GARDEN

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PUBLIC SERVICES DEPARTMENT

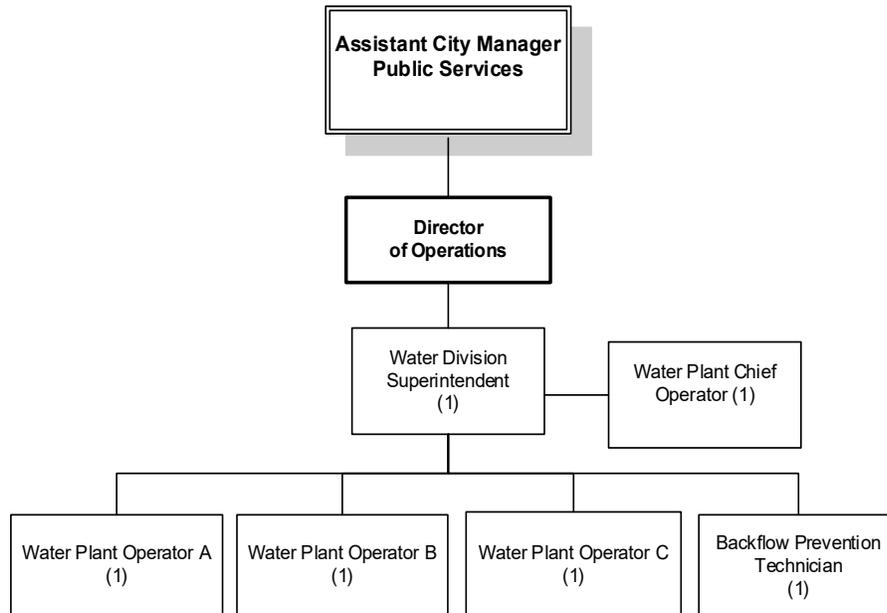
WATER TREATMENT & PUMPING DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: Provide quality and safe drinking water that is desirable for use.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Provide safe drinking water • Maintain water system pressures and flows
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Continue to meet compliance with the City's Consumptive Use 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



FY 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Drinking Water Quality Satisfaction Index *	72%	65%	72% ↑
FINANCIAL INDICATORS			
Preventative Maintenance to Production (Cost per Hour)	\$11.41	\$25.92	≤ \$17.00 ↓
Treatment Operating and Maintenance Cost per Service Connection	\$91.77	\$130.27	\$98.19 ↓
OPERATIONAL INDICATORS			
Million Gallons/Day in Groundwater Withdrawals	5.83	5.60	≤ 5.9 ↓
Irrigation Gallons Billed (Used) per Service Connection	196.7	171.3	193.6 ↓
Rainfall Volume (in inches)	110.9	86.9	≥ 58.0 ↑
Water Plant Energy Consumption per Year per Service Connection (In one thousand British Thermal Units - KBTUs)	988,811	1,035,251	978,000 ↓

* 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 2025/2026 BUDGET
UTILITIES OPERATING FUND
WATER DIVISION EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2116-533.12-00 SALARIES REGULAR	243,247	377,643	377,643	424,195
410-2116-533.14-00 OVERTIME	106,531	92,635	92,635	91,421
410-2116-533.21-00 FICA TAXES	24,724	35,976	35,976	39,445
410-2116-533.22-00 RETIREMENT CONTRIBUTION	63,692	100,639	100,639	110,342
410-2116-533.23-00 EMPLOYEE GROUP INSURANCE	63,627	97,784	97,784	97,550
410-2116-533.24-00 WORKERS COMP INSURANCE	7,937	9,991	9,991	9,524
410-2116-533.26-00 OTHER POST EMPLOYMENT BENEFITS	(8,202)	-	-	-
410-2116-533.27-00 PENSION EXPENSE	8,642	21,199	21,199	10,000
TOTAL PERSONAL SERVICES	510,198	735,868	735,868	782,477
410-2116-533.31-01 MISC PROFESSIONAL SVCS	34,808	19,500	19,500	41,250
410-2116-533.31-04 ENGINEERING	19,827	19,000	19,000	50,000
410-2116-533.34-01 CONTRACTUAL SVCS MISC.	54,947	96,886	96,886	93,445
410-2116-533.34-02 LAWN MAINTENANCE SERVICES	45,937	36,344	36,344	47,937
410-2116-533.40-00 TRAVEL EXPENSE	1,492	1,440	1,440	1,500
410-2116-533.41-01 MISCELLANEOUS	1,899	-	-	-
410-2116-533.41-02 TELEPHONE	7,301	7,276	7,276	7,350
410-2116-533.41-03 RADIO	92	100	100	100
410-2116-533.41-04 INTERNET SERVICES	2,989	500	500	3,150
410-2116-533.41-05 POSTAGE	-	1,825	1,825	2,989
410-2116-533.43-00 UTILITY SERVICES	570,776	600,000	600,000	600,000
410-2116-533.44-00 RENTALS AND LEASES	58	2,500	2,500	2,500
410-2116-533.45-00 GENERAL INSURANCE	100,366	90,914	90,914	112,410
410-2116-533.46-01 REPAIRS & MAINTENANCE MISC.	55,402	55,750	55,750	55,750
410-2116-533.46-02 REPAIRS/MAINT-EQUIPMENT	92,473	73,595	73,595	85,750
410-2116-533.46-03 REPAIRS/MAINT-VEHICLES	3,274	3,648	3,648	4,468
410-2116-533.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	77	1,000	1,000	1,000
410-2116-533.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	13,123	14,323	14,323	13,123
410-2116-533.46-10 BUILDING	54,118	44,208	44,208	54,250
410-2116-533.47-01 PRINTING AND BINDING MISC.	2,762	3,330	3,330	3,330
410-2116-533.48-01 ADVERTISEMENT-LEGAL, OTHER	-	250	250	250
410-2116-533.49-05 LICENSES & TAXES	-	7,050	7,050	7,050
410-2116-533.51-00 OFFICE SUPPLIES	1,898	1,750	1,750	1,750
410-2116-533.52-01 OPERATING SUPPLIES MISC.	1,812	3,500	3,500	3,100
410-2116-533.52-02 CHEMICALS	164,638	159,885	159,885	168,635
410-2116-533.52-03 GASOLINE & OIL	15,078	17,159	17,159	17,159
410-2116-533.52-04 UNIFORMS & ACCESSORIES	1,724	2,100	2,100	2,000
410-2116-533.54-01 DUES AND SUBSCRIPTIONS	844	1,000	1,000	1,000
410-2116-533.54-02 SEMINARS AND COURSES	435	750	750	750
TOTAL OPERATING EXPENDITURES	1,248,150	1,265,583	1,265,583	1,381,996
410-2116-533.62-00 BUILDINGS	20,356	-	18,500	43,500
410-2116-533.63-00 IMPROVEMENTS O/T BUILDING	26,605	98,986	1,740,344	750,000
410-2116-533.64-00 MACHINERY & EQUIPMENT	71,657	-	893,651	-
TOTAL CAPITAL OUTLAY	98,262	98,986	2,652,495	793,500
410-2116-591.93-00 SERVICE DEPOSIT INTEREST	51,449	51,774	51,774	-
TOTAL OTHER USES	51,449	51,774	51,774	-
TOTAL WATER DIVISION	1,908,059	2,152,212	4,705,721	2,957,973



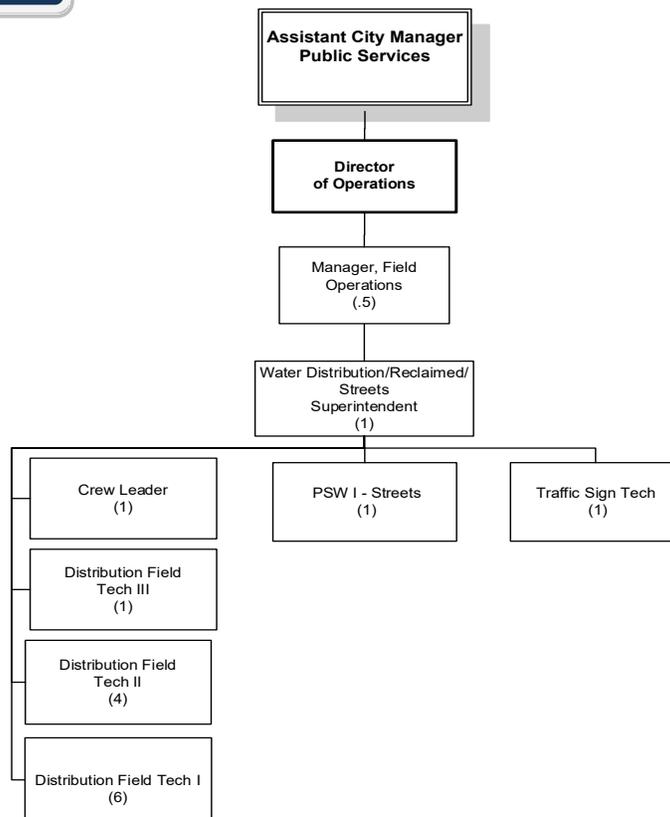
PUBLIC SERVICES DEPARTMENT WATER & RECLAIMED WATER DISTRIBUTION/STREETS DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>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.</p> <p>Streets: Preserve and improve the City's roadways and sidewalks to provide safe, durable and efficient commute.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Provide reliable water services • Provide and maintain roadways and sidewalks • Maintain traffic signs, traffic lights and street lights
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Additional unexpected mandates from NPDES, Federal Emergency • Adverse and abnormal weather patterns and conditions • Not having sufficient staff to adequately handle the demand of water meter repairs, replacement work and street maintenance • Rising cost of materials and supplies including supply chain constraints. This has affected meter delivery causing a shortage over several years 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Continue Phase II installation/replacement of the new 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 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Street Repair/Maintenance Satisfaction Index *	55%	66%	70%↑
Sidewalk Maintenance Satisfaction Index *	67%	65%	70%↑
Ease of Car Travel in Winter Garden Satisfaction Index *	68%	67%	72%↑
OPERATIONAL INDICATORS			
Street Repair Ratio (based on linear feet)	3.36%	2.09%	5%↑
Sidewalk Repair Ratio (based on linear feet)	1.06%	.41%	1.10%↑
Number of Water Main Breaks	4	13	2↓

Number of Service Line Breaks	101	128	110↓
# of Boiled Water Notices Issued	3	10	0↓
# of Water Pressure Interruptions that Resulted in < 50 PSI	0	341	0↓

* 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 2025/2026 BUDGET
UTILITIES OPERATING FUND
DISTRIBUTION DIVISION EXPENDITURES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
410-2126-533.12-00 SALARIES REGULAR	363,031	615,321	615,321	715,775
410-2126-533.14-00 SALARIES OVERTIME 1.5	62,863	96,156	96,156	103,784
410-2126-533.21-00 FICA TAXES	30,246	54,428	54,428	62,696
410-2126-533.22-00 RETIREMENT CONTRIBUTION	68,651	152,256	152,256	175,386
410-2126-533.23-00 EMPLOYEE GROUP INSURANCE	102,816	205,051	205,051	170,985
410-2126-533.24-00 WORKERS COMP INSURANCE	24,180	13,949	13,949	29,016
410-2126-533.26-00 OTHER POST EMPLOYMENT BENEFITS	(8,949)	26,823	26,823	-
410-2126-533.27-00 PENSION EXPENSE	15,598	72,555	72,555	20,000
TOTAL PERSONAL SERVICES	658,436	1,236,539	1,236,539	1,277,642
410-2126-533.31-04 ENGINEERING	30,000	5,000	5,000	15,000
410-2126-533.31-06 MEDICAL	-	200	200	200
410-2126-533.34-01 CONTRACTUAL SVCS MISC.	1,167,408	1,033,953	1,033,953	1,349,567
410-2126-533.40-00 TRAVEL EXPENSE	973	3,502	3,502	2,500
410-2126-533.41-02 TELEPHONE	3,488	2,319	2,319	4,100
410-2126-533.41-03 RADIO	137	150	150	150
410-2126-533.41-04 INTERNET	5,221	5,896	5,896	5,500
410-2126-533.44-00 RENTALS AND LEASES	3,395	5,500	5,500	3,500
410-2126-533.45-00 GENERAL INSURANCE	32,181	26,848	26,848	36,043
410-2126-533.46-01 REPAIRS & MAINTENANCE MISC.	52	500	500	500
410-2126-533.46-02 REPAIRS/MAINT-EQUIPMENT	20,947	10,726	10,726	21,250
410-2126-533.46-03 REPAIRS/MAINT-VEHICLES	27,971	21,761	21,761	27,970
410-2117-535.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	817	22,459	22,459	20,647
410-2126-533.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	13,123	14,323	14,323	13,123
410-2126-533.46-07 UTILITY LINE	92,140	85,017	85,017	85,017
410-2126-533.49-05 LICNSES/TAXES/CERTIFICTNS	75	1,602	1,602	500
410-2126-533.51-00 OFFICE SUPPLIES	101	250	250	200
410-2126-533.52-01 OPERATING SUPPLIES MISC.	260,196	515,315	883,191	858,901
410-2126-533.52-03 GASOLINE & OIL	33,560	21,100	21,100	33,775
410-2126-533.52-04 UNIFORMS & ACCESSORIES	6,609	10,950	10,950	10,950
410-2126-533.54-01 DUES & SUBSCRIPTIONS	1,719	2,500	2,500	1,815
410-2126-533.54-02 SEMINARS & COURSES	-	2,356	2,356	2,350
TOTAL OPERATING EXPENDITURES	1,700,113	1,792,227	2,160,103	2,493,558
410-2126-533.63-00 IMPROVEMENTS O/T BUILDING	1,750,507	600,000	2,072,257	2,782,855
410-2126-533.64-00 MACHINERY & EQUIPMENT	132,170	-	217,121	48,318
TOTAL CAPITAL OUTLAY	1,882,677	600,000	2,289,378	2,831,173
TOTAL DISTRIBUTION DIVISION	4,241,226	3,628,765	5,686,019	6,602,372



PUBLIC SERVICES DEPARTMENT

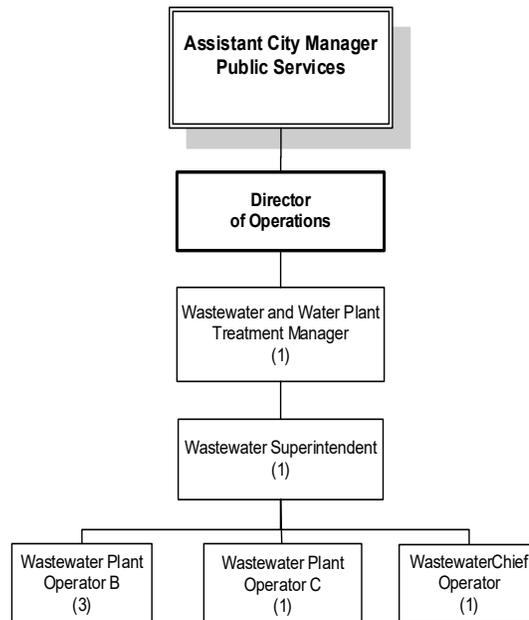
WASTEWATER & RECLAIMED WATER DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT: To protect the natural environment through sound environmental practices with wastewater and reclaimed water treatment.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Treatment of sewage to Florida Department of Environmental Protection (FDEP) Permit levels • Production of reclaimed water
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 overhead • Increased fees due to Conserve II by 50% 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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: 7



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Maintain Quality Services and Infrastructure

Department Goals

Reduce Fats, Oils and Grease from the wastewater stream through industrial pretreatment public education

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

- Continue focus on grease reduction in the City's waste water system through restaurant owner reinforced education on proper grease trap management and maintenance.
 - 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 Goal

Ensure Waste Water Plant energy efficiency to minimize carbon footprint

Objective

- Improve/evaluate operations, processes, and equipment for energy efficiency, includes replacing old equipment with new and more efficient equipment.
-

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Target
CUSTOMER INDICATOR			
Water Conservation Household Participation Index *	85%	81%	85%↑
FINANCIAL INDICATORS			
Preventive Maintenance to Production (Dollars per Hour)	\$51.76	\$22.42	≤ \$40.00↓
Preventive Maintenance to Production (Dollars per Millions of Gallons)	\$0.03	\$.03	≤ \$.04↓
Treatment Operating and Maintenance Cost per Service Connection	\$217.20	\$236.32	≤ \$200.00↓
OPERATIONAL INDICATORS			
Number of Odor Complaints (Wastewater Treatment Plant)	0	1	0↓
Number of Repeated Odor Complaints (Wastewater Treatment Plant)	0	0	0↓
% Pump and Motor Failures	1.28%	3%	≤ 5%↓
Pump and Motor Maintenance Rate	100%	89.7%	≥ 85%↑
Restaurant Site Inspection Compliance Rate **	100%	100%	100%↑

* 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.

** Annual grease trap inspections of 135 local restaurants to reduce grease contaminants in the waste water system.

≤ ≥ 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 2025/2026 BUDGET
UTILITIES OPERATING FUND
WASTEWATER DIVISION EXPENDITURES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
410-2117-535.12-00 SALARIES REGULAR	343,770	434,687	434,687	445,580
410-2117-535.14-00 SALARIES OVERTIME 1.5	103,896	109,190	109,190	127,505
410-2117-535.21-00 FICA TAXES	32,126	41,607	41,607	43,841
410-2117-535.22-00 RETIREMENT CONTRIBUTION	82,739	116,390	116,390	122,640
410-2117-535.23-00 EMPLOYEE GROUP INSURANCE	87,867	120,812	120,812	138,966
410-2117-535.24-00 WORKERS COMP INSURANCE	14,110	10,422	10,422	16,932
410-2117-535.26-00 OTHER POST EMPLOYMENT BENEFITS	(8,949)	-	-	-
410-2117-535.27-00 PENSION EXPENSE	16,263	42,394	42,394	16,751
TOTAL PERSONAL SERVICES	671,822	875,501	875,501	912,215
410-2117-535.31-01 MISC PROFESSIONAL SERVICES	34,808	15,126	15,126	21,250
410-2117-535.31-04 ENGINEERING	74,072	25,000	25,000	50,000
410-2117-535.34-01 CONTRACTUAL SVCS MISC.	629,065	688,800	688,800	642,600
410-2117-535.34-02 LAWN MAINTENANCE	50,370	60,000	60,000	63,000
410-2117-535.34-06 JANITORIAL	11,095	15,000	15,000	12,000
410-2117-535.34-08 PERSONNEL SERVICES	-	5,200	5,200	-
410-2117-535.40-00 TRAVEL EXPENSES	2,237	2,880	2,880	2,500
410-2117-535.41-02 TELEPHONE	5,359	6,349	6,349	5,475
410-2117-535.41-03 RADIO	61	150	150	150
410-2117-535.41-04 INTERNET	8,174	5,400	5,400	5,750
410-2117-535.41-05 POSTAGE	10	200	200	100
410-2117-535.43-00 UTILITY SERVICES	671,488	706,146	706,146	705,065
410-2117-535.44-00 RENTALS & LEASES	56	75,000	75,000	52,701
410-2117-535.45-00 GENERAL INSURANCE	237,056	201,076	201,076	265,503
410-2117-535.46-01 REPAIRS & MAINTENANCE MISC.	503	7,000	7,000	7,000
410-2117-535.46-02 REPAIRS/MAINT-EQUIPMENT	418,363	300,000	300,000	240,900
410-2117-535.46-03 REPAIRS/MAINT-VEHICLES	1,839	4,493	4,493	4,500
410-2117-535.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	1,000	1,000	1,000
410-2117-535.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	9,583	10,548	10,548	10,000
410-2117-535.46-10 REPAIRS/MAINT-BUILDING	42,280	34,384	34,384	41,500
410-2117-535.48-01 ADVERTISEMENT-LEGAL & OTHER	688	3,500	3,500	2,500
410-2117-535.49-05 LICENSES & TAXES	7,070	8,500	8,500	8,500
410-2117-535.51-00 OFFICE SUPPLIES	85	1,075	1,075	750
410-2117-535.52-01 OPERATING SUPPLIES MISC.	26,483	30,000	30,000	23,000
410-2117-535.52-02 CHEMICALS	813,610	876,500	876,500	1,033,000
410-2117-535.52-03 GASOLINE & OIL	12,544	10,316	10,316	10,316
410-2117-535.52-04 UNIFORMS & ACCESSORIES	8,267	5,384	5,384	8,550
410-2117-535.52-05 LABORATORY SUPPLIES	5,499	10,000	10,000	17,000
410-2117-535.54-01 DUES & SUBSCRIPTIONS	200	550	550	500
410-2117-535.54-02 SEMINARS & COURSES	1,582	4,000	4,000	2,500
410-2117-535.54-03 EDUCATION REIMBURSEMENT	-	5,000	5,000	4,000
TOTAL OPERATING EXPENDITURES	3,072,447	3,118,577	3,118,577	3,241,610
410-2117-535.63-00 IMPROV OTHER THAN BUILDING	3,360,847	26,470,000	31,362,852	16,750,000
410-2117-535.64-00 MACHINERY & EQUIPMENT	31,013	-	250,000	-
TOTAL CAPITAL OUTLAY	3,391,860	26,470,000	31,612,852	16,750,000
TOTAL WASTEWATER	7,136,129	30,464,078	35,606,930	20,903,825



PUBLIC SERVICES DEPARTMENT

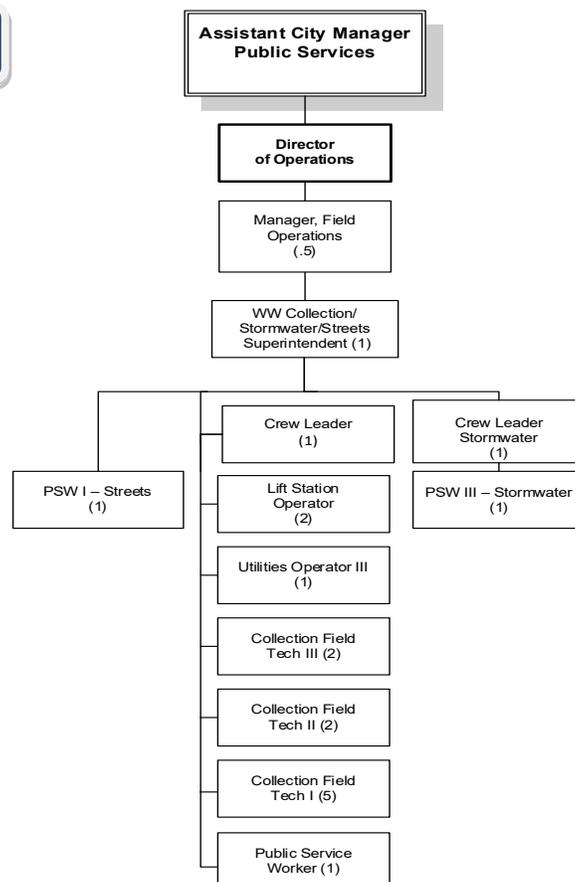
WASTEWATER/STORMWATER/STREETS DIVISION

BUSINESS PLAN & KEY PERFORMANCE INDICATORS SUMMARY

<p>MISSION STATEMENT:</p> <p>Wastewater/Stormwater Collection: Provide citizens with efficient and responsive collection services for wastewater/stormwater.</p> <p>Streets: To keep the City and its gateway corridors attractive, clean and safe for all modes of travel.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Additional unexpected mandates from NPDES, Federal Emergency • Higher vacancies restraining the 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 2025-2026 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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Street Cleaning Satisfaction Index *	76%	75%	80% ↑
Sewer Service Satisfaction Index *	87%	85%	87% ↑
Storm Water Drainage Satisfaction Index *	85%	77%	85% ↑
OPERATIONAL INDICATORS			
Volume of Pollutants Removed from Storm Water Drains (in tons)	421	489	900 ↑
# of Street Sweeping Miles Cleaned	9,172	7,665	9,300 ↑
% of Total Sewer Pipes Cleaned	30.6%	36.5%	40% ↑

% of Total Sewer Pipes TV Inspected	5.2%	13.1%	10%↑
Linear Feet of Sewer Pipes Cleaned	282,810	350,847	390,000↑
% of Total Storm Water Lines Inspected	1.6%	1.1%	1%↑
Total Number of Flooding Incidents	1	2	0↓
% of Sewer Calls Responded to Within 45 Minutes	100%	100%	100%↑
% of Storm Water Calls Responded to Within 24 Hours	100%	100%	100%↑

* 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 2025/2026 BUDGET
UTILITIES OPERATING FUND
COLLECTION DIVISION EXPENDITURES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
410-2127-535.12-00 SALARIES REGULAR	287,125	734,122	734,122	807,664
410-2127-535.14-00 SALARIES OVERTIME 1.5	100,987	117,067	117,067	194,555
410-2127-535.21-00 FICA TAXES	31,651	65,116	65,116	76,670
410-2127-535.22-00 RETIREMENT CONTRIBUTION	79,297	182,154	182,154	214,475
410-2127-535.23-00 EMPLOYEE GROUP INSURANCE	101,480	280,834	280,834	237,016
410-2127-535.24-00 WORKERS COMP INSURANCE	15,688	32,066	32,066	18,826
410-2127-535.26-00 OTHER POST EMPLOYMENT BENEFITS	(2,320)	8,296	8,296	-
410-2127-535.27-00 PENSION EXPENSE	20,385	69,028	69,028	20,997
TOTAL PERSONAL SERVICES	634,293	1,488,684	1,488,684	1,570,201
410-2127-535.31-04 ENGINEERING SERVICES	17,972	3,000	3,000	17,792
410-2127-535.31-06 MEDICAL	215	200	200	200
410-2127-535.34-01 CONTRACTUAL SVCS MISC.	684,277	542,243	542,243	665,560
410-2127-535.34-08 PERSONNEL	21,134	17,500	17,500	23,750
410-2127-535.40-00 TRAVEL EXPENSES	1,498	1,500	1,500	2,500
410-2127-535.41-02 TELEPHONE	9,649	12,500	12,500	9,800
410-2127-535.41-03 RADIO	122	300	300	200
410-2127-535.41-04 INTERNET SERVICES	4,864	4,530	4,530	5,100
410-2127-535.43-00 UTILITY SERVICES	116,770	108,522	108,522	119,374
410-2127-535.44-00 RENTALS AND LEASES	-	5,000	5,000	5,000
410-2127-535.45-00 GENERAL INSURANCE	80,992	72,365	72,365	90,711
410-2127-535.46-01 REPAIRS & MAINTENANCE MISC.	-	500	500	500
410-2127-535.46-02 REPAIRS/MAINT-EQUIPMENT	59,244	67,750	67,750	67,750
410-2127-535.46-03 REPAIRS/MAINT-VEHICLES	41,652	69,578	69,578	113,900
410-2127-535.46-04 REPAIRS/MAINT-LIFT STATIONS	806,849	707,037	707,037	662,170
410-2117-535.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	37,629	57,031	57,031	37,600
410-2127-535.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	9,548	9,685	9,685	9,548
410-2127-535.46-07 UTILITY LINE	3,734	313,901	313,901	81,250
410-2127-535.46-10 BUILDING	9,984	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	250
410-2127-535.49-05 LICENSES & TAXES	-	500	500	520
410-2127-535.51-00 OFFICE SUPPLIES	78	200	200	200
410-2127-535.52-01 OPERATING SUPPLIES MISC.	43,903	34,400	34,400	43,903
410-2127-535.52-02 CHEMICALS	3,252	6,500	6,500	5,000
410-2127-535.52-03 GASOLINE & OIL	45,637	56,500	56,500	50,636
410-2127-535.52-04 UNIFORMS & ACCESSORIES	8,797	11,450	11,450	10,500
410-2127-535.54-01 DUES AND SUBSCRIPTIONS	210	1,000	1,000	250
410-2127-535.54-02 SEMINARS & COURSES	2,093	4,500	4,500	2,500
410-2127-535.54-03 EDUCATION REIMBURSEMENT	9,688	-	-	10,000
TOTAL OPERATING EXPENDITURES	2,019,791	2,118,566	2,118,566	2,046,488
410-2127-535.63-00 IMPROVEMENTS OTHER THAN BLDGS	529,096	4,600,000	8,187,574	6,640,000
410-2127-535.64-00 MACHINERY & EQUIPMENT	213,296	-	16,762	119,000
TOTAL CAPITAL OUTLAY	742,392	4,600,000	8,204,336	6,759,000
TOTAL COLLECTION DIVISION	3,396,476	8,207,250	11,811,586	10,375,689

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
UTILITIES OPERATING FUND
ENVIRONMENTAL SERVICES DIVISION EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2132-537.12-00 SALARIES REGULAR	135,612	134,519	134,519	146,664
410-2132-537.14-00 SALARIES OVERTIME 1.5	1,503	411	411	2,103
410-2132-537.21-00 FICA TAXES	9,889	10,322	10,322	11,381
410-2132-537.22-00 RETIREMENT CONTRIBUTION	24,565	28,875	28,875	31,241
410-2132-537.23-00 EMPLOYEE GROUP INSURANCE	21,550	23,356	23,356	23,765
410-2132-537.24-00 WORKERS COMP INSURANCE	4,198	4,252	4,252	5,038
410-2132-537.26-00 OTHER POST EMPLOYMENT BENEFITS	(2,237)	5,304	5,304	-
410-2132-537.27-00 PENSION EXPENSE	4,432	14,880	14,880	4,565
TOTAL PERSONAL SERVICES	199,512	221,920	221,920	224,757
410-2132-537.40-00 TRAVEL EXPENSES	-	900	900	-
410-2132-537.41-02 COMMUNICATIONS/FREIGHT-PHONE	1,685	1,800	1,800	1,700
410-2132-537.41-03 RADIO	15	-	-	-
410-2132-537.41-05 POSTAGE	5,560	4,950	4,950	5,750
410-2132-537.44-00 RENTALS & LEASES	91	2,000	2,000	2,438
410-2132-537.45-00 GENERAL INSURANCE	147	131	131	165
410-2132-537.46-02 REPAIRS/MAINT-EQUIPMENT	-	500	500	-
410-2132-537.46-03 VEHICLES	-	890	890	-
410-2132-537.46-05 COMPUTER SOFTWARE	1,080	1,750	1,750	1,100
410-2132-537.46-06 COMPUTER HARDWARE	13,124	14,324	14,324	14,324
410-2132-537.47-01 PRINTING & BINDING	5,877	5,030	5,030	6,000
410-2132-537.48-01 PROMOTIONAL-ADVERTISEMENTS	-	2,600	2,600	2,500
410-2132-537.48-02 PROMOTIONAL-PROMOTIONAL ITEMS	21,973	24,317	24,317	15,000
410-2132-537.49-05 LICENSES & TAXES	115	100	100	115
410-2132-537.51-00 OFFICE SUPPLIES	72	300	300	100
410-2132-537.52-01 OPERATING SUPPLIES-MISCELLANEOUS	73	1,500	1,500	200
410-2132-537.52-03 GASOLINE & OIL	-	1,000	1,000	-
410-2132-537.52-04 UNIFORMS & ACCESSORIES	1,050	1,000	1,000	1,250
410-2132-537.54-01 DUES AND SUBSCRIPTIONS	784	800	800	800
410-2132-537.54-02 SEMINARS & COURSES	255	840	840	255
TOTAL OPERATING EXPENDITURES	51,901	64,732	64,732	51,697
TOTAL ENVIRONMENTAL SERVICES DIVISION	251,413	286,651	286,651	276,454

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 UTILITIES OPERATING FUND EXPENDITURES
 DEPRECIATION**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2190-536.59-01 DEPRECIATION BUILDING	152,037	-	-	-
410-2190-536.59-02 DEPRECIATION IMPROVEMENTS	6,132,402	-	-	-
410-2190-536.59-03 DEPRECIATION EQUIPMENT	528,038			
410-2190-536.59-04 DEPRECIATION AMORTIZATION LEASES	48,006			
410-2190-536.59-05 DEPRECIATION SBITA	38,164	-	-	-
TOTAL OPERATING EXPENDITURES	6,898,647	-	-	-
TOTAL DEPRECIATION	6,898,647	-	-	-
TOTAL UTILITIES OPERATING FUND	25,692,713	47,324,927	60,957,878	44,470,253

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
UTILITIES IMPACT FEES FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
411-2116-324.21-00 RESIDENTIAL-PHYSICAL ENVR	65,160	14,118	14,118	43,915
411-2116-324.22-00 COMMERCIAL-PHYSICAL ENVIR	90,681	150,540	150,540	53,718
411-2117-324.21-00 RESIDENTIAL-PHYSICAL ENVR	52,127	28,555	28,555	29,324
411-2117-324.22-00 COMMERCIAL-PHYSICAL ENVIR	116,629	22,414	22,414	68,160
TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	324,597	215,627	215,627	195,117
411-2116-361.10-00 INTEREST	43,515	35,255	35,255	39,615
411-2116-361.30-00 INCR(DECR) IN FV OF INVST	27,431	-	-	-
411-2116-361.40-00 INTEREST / GAIN / LOSS	(5,562)	-	-	-
TOTAL INVESTMENTS	65,384	35,255	35,255	39,615
411-2116-363.23-01 IMPACT FEES WATER SRVC	92,749	34,157	34,157	96,176
411-2116-363.23-02 IMPACT FEES SEWER SRVC	86,229	17,414	17,414	103,879
TOTAL MISCELLANEOUS REVENUES	178,978	51,571	51,571	200,055
411-2116-399.99-99 USE OF FUND BALANCE-WATER	-	-	519,297	-
TOTAL NON-OPERATING REVENUES	-	-	519,297	-
TOTAL UTILITIES IMPACT FEES FUND	568,959	302,453	821,750	434,787

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
UTILITIES IMPACT FEE FUND EXPENDITURES**

		<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>					
411-2116-517.72-00	INTEREST	2,653	2,665	2,665	-
	TOTAL DEBT SERVICE	2,653	2,665	2,665	-
411-2116-599.99-99	CARRYFORWARD FUND BALANCE	397,550	248,819	248,819	233,424
	TOTAL DEBT SERVICE	397,550	248,819	248,819	233,424
	TOTAL WATER DIVISION	400,203	251,484	251,484	233,424
<u>WASTEWATER DIVISION</u>					
411-2117-517.72-00	INTEREST	7,010	17,054	17,054	-
411-2117-599.99-99	CARRYFORWARD FUND BALANCE	161,746	33,915	33,915	201,363
	TOTAL DEBT SERVICE	168,756	50,969	50,969	201,363
	TOTAL WASTEWATER DIVISION	168,756	50,969	50,969	201,363
<u>DISTRIBUTION DIVISION</u>					
411-2126-533.63-00	IMPROV OTHER THAN BUILDING	-	-	519,297	-
	TOTAL CAPITAL OUTLAY	-	-	519,297	-
	TOTAL DISTRIBUTION DIVISION	-	-	519,297	-
	TOTAL UTILITIES IMPACT FEES FUND	568,959	302,453	821,750	434,787

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 UTILITIES RENEWAL AND REPLACEMENT FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
412-2116-381.41-00 INTERFUND TRANSFER	-	-	275,000	565,062
TOTAL NON-OPERATING REVENUES	-	-	275,000	565,062
TOTAL UTILITIES RENEWAL AND REPLACEMENT FUND	-	-	275,000	565,062

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 UTILITIES RENEWAL AND REPLACEMENT FUND EXPENDITURES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
<u>DISTRIBUTION DIVISION</u>				
412-2126-533.63-00 IMPROV OTHER THAN BUILDING	-	-	50,000	107,562
TOTAL CAPITAL OUTLAY	-	-	50,000	107,562
TOTAL DISTRIBUTION DIVISION	-	-	50,000	107,562
<u>COLLECTION DIVISION</u>				
412-2127-535.63-00 IMPROV OTHER THAN BUILDING	-	-	225,000	457,500
TOTAL CAPITAL OUTLAY	-	-	225,000	457,500
TOTAL COLLECTION DIVISION	-	-	225,000	457,500
TOTAL UTILITIES RENEWAL & REPLACEMENT FUND	-	-	275,000	565,062

CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
UTILITIES CONSTRUCTION FUND - REVENUES

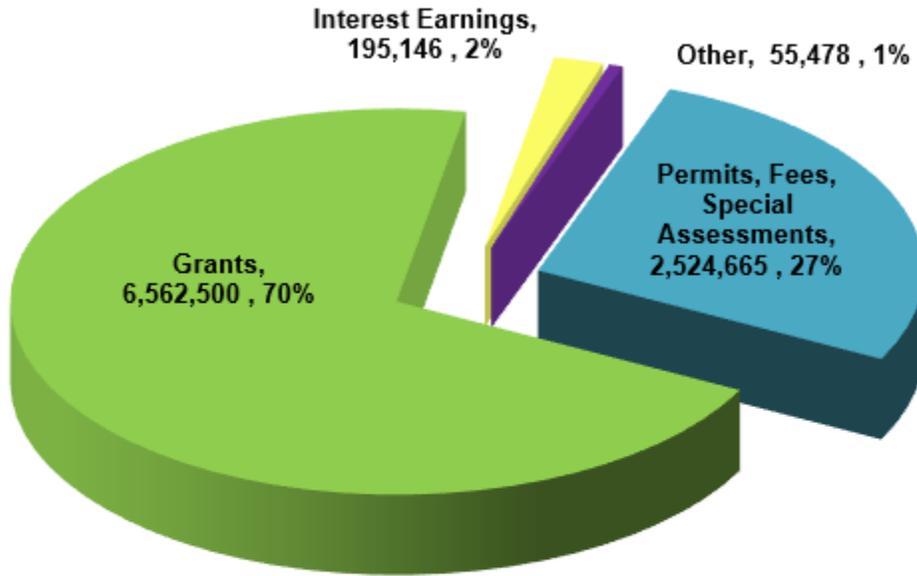
	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
414-2117-361.20-00 INTEREST	-	-	-	-
414-2117-384.10-00 DEBT PROCEEDS	-	-	-	-
414-2117-399.99-99 USE OF FUND BALANCE	-	-	-	34,986,000
TOTAL CAPITAL PROJECTS FUND	-	-	-	34,986,000
 TOTAL UTILITY CONSTRUCTION FUND	 -	 -	 -	 34,986,000

**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 UTILITIES CONSTRUCTION FUND**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
414-2117-535.63-00 IMPROVEMENT OTHER THAN BLDG	-	-	-	-
TOTAL CAPITAL	-	-	-	34,986,000
TOTAL UTILITY CONSTRUCTION FUND	-	-	-	34,986,000

- STORMWATER -

STORMWATER FUND REVENUES

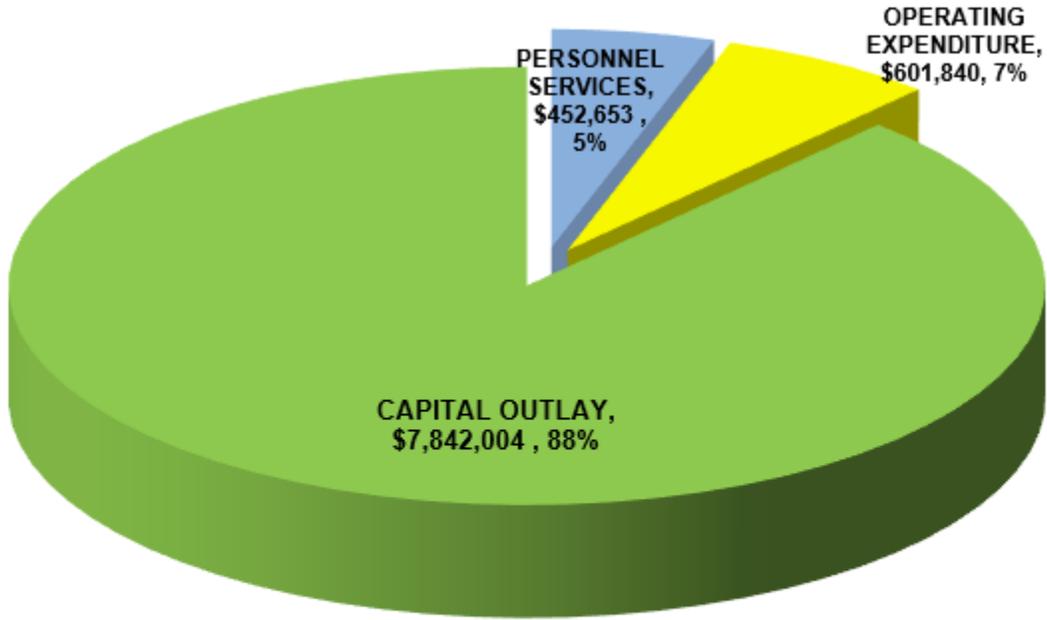


Permits, Fees, Special Assessments	\$ 2,524,665
Grants	6,562,500
Interest Earnings	195,146
Other Revenues	<u>55,478</u>
Total	\$9,337,789

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
STORMWATER OPERATING FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
420-2618-329.00-00 STORMWATER	2,428,532	2,523,970	2,523,970	2,524,665
TOTAL PERMITS, FEES AND SPECIAL ASSESSEMENTS	2,428,532	2,523,970	2,523,970	2,524,665
420-2618-331.31-00 FEDERAL GRANTS	40,060	-	-	6,562,500
420-2618-361.10-00 INTEREST	213,539	195,146	195,146	195,146
420-2618-361.30-00 INCR(DECR) IN OF INVESTMENT	155,539	-	-	-
420-2618-361.40-00 GAIN/LOSS SALE OF INVESTMENT	(31,561)	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	377,577	195,146	195,146	6,757,646
420-2618-364.00-00 DISPOSITION / FIXED ASSETS	15,318	-	-	-
TOTAL MISCELLANEOUS REVENUES	15,318	-	-	-
420-2618-381.00-00 INTERFUND TRANSFER	55,518	55,478	55,478	55,478
420-2618-389.40-00 OTHER GRANTS & DONATIONS	1,255,995	-	-	-
TOTAL NON-OPERATING REVENUES	1,311,513	55,478	55,478	55,478
420-2618-399.99-99 USE OF FUND BALANCE	-	1,957,517	5,988,301	-
TOTAL OTHER SOURCES	-	1,957,517	5,988,301	-
TOTAL STORMWATER OPERATING FUND	4,132,940	4,732,111	8,762,895	9,337,789

STORMWATER FUND EXPENDITURES BY USE



Personnel	\$ 452,653
Operating	601,840
Capital	<u>7,842,004</u>
Total	\$ 8,896,497

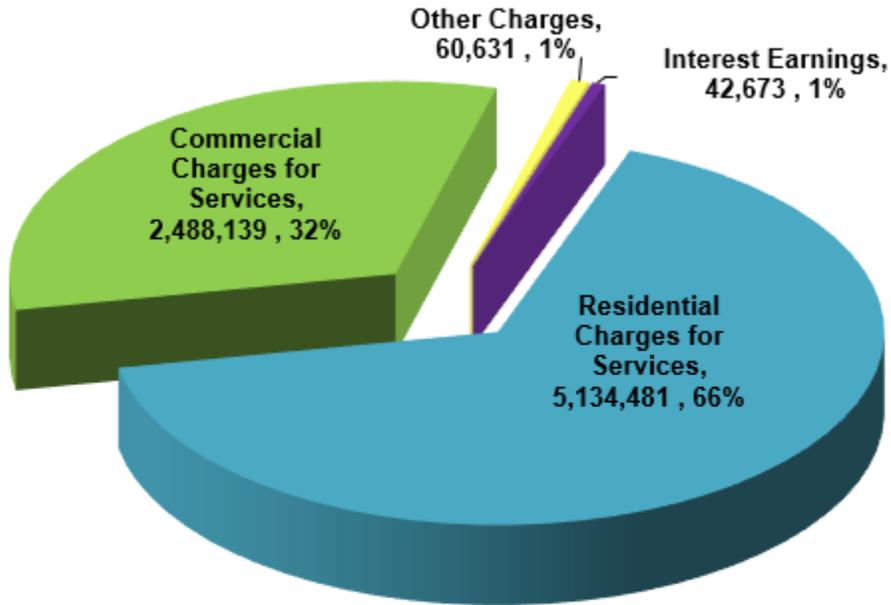
**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
STORMWATER OPERATING FUND EXPENDITURES**

		<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>STORMWATER OPERATING DIVISION</u>					
420-2618-538.12-00	SALARIES REGULAR	242,203	201,739	201,739	261,579
420-2618-538.14-00	OVERTIME	26,587	32,212	32,212	49,544
420-2618-538.21-00	FICA TAXES	19,581	17,897	17,897	23,801
420-2618-538.22-00	RETIREMENT CONTRIBUTION	50,291	50,066	50,066	66,580
420-2618-538.23-00	EMPLOYEE GROUP INSURANCE	39,626	25,346	25,346	43,589
420-2618-538.24-00	WORKERS COMP INSURANCE	4,512	4,258	4,258	5,414
420-2618-538.26-00	OTHER POST EMPLOYMENT BENEFITS	(1,951)	4,755	4,755	-
420-2618-538.27-00	PENSION EXPENSE	2,083	7,683	7,683	2,145
	TOTAL PERSONAL SERVICES	382,932	343,955	343,955	452,653
420-2618-538.31-01	MISCELLANEOUS PROFESSIONAL SVCS	-	500	500	500
420-2618-538.31-04	ENGINEERING	1,409	10,000	60,000	35,000
420-2618-538.32-00	ACCOUNTING AND AUDIT	1,655	2,500	2,500	2,500
420-2618-538.34-01	CONTRACTUAL SVCS MISC.	197,613	118,460	118,460	201,200
420-2618-538.34-08	PERSONNEL SERVICES	16,478	1,641	1,641	23,565
420-2618-538.34-12	TIPPING FEES	34,498	42,817	42,817	39,655
420-2618-538.40-00	TRAVEL AND PER DIEM	1,179	934	934	1,255
420-2618-538.41-02	TELEPHONE SERVICES	89	300	300	125
420-2618-538.41-03	RADIO	46	100	100	50
420-2618-538.41-04	INTERNET	1,161	-	-	1,355
420-2618-538.43-00	WATER/SEWER UTILITIES	-	200	200	200
420-2618-538.44-00	RENTALS AND LEASES	-	5,210	5,210	5,210
420-2618-538.45-00	GENERAL INSURANCE	7,656	6,564	6,564	8,575
420-2618-538.46-01	REPAIRS & MAINTENANCE MISC.	-	500	500	-
420-2618-538.46-02	REPAIRS/MAINT-EQUIPMENT	29,216	19,092	19,092	24,555
420-2618-538.46-03	REPAIRS/MAINT-VEHICLES	59,255	31,553	31,553	60,150
420-2618-538.46-05	REPAIRS/MAINT-COMPUTER SOFTWARE	-	1,000	1,000	550
420-2618-538.46-07	REPAIRS/MAINT-UTILITY LINES	1,893	2,750	2,750	2,750
420-2618-538.48-02	PROMOTIONAL ITEMS	-	500	500	-
420-2618-538.49-02	MANAGEMENT FEES	120,905	142,823	142,823	151,037
420-2618-538.49-05	LICENSES & TAXES	1,005	3,000	3,000	1,250
420-2618-538.49-10	BAD DEBT EXPENSE	10,771	-	-	-
420-2618-538.51-00	OFFICE SUPPLIES	60	100	100	100
420-2618-538.52-01	OPERATING SUPPLIES MISC.	14,077	16,610	16,610	16,610
420-2618-538.52-02	CHEMICALS	1,525	5,562	5,562	3,562
420-2618-538.52-03	GASOLINE & OIL	15,992	21,896	21,896	18,936
420-2618-538.52-04	UNIFORMS	873	1,300	1,300	1,300
420-2618-538.54-01	MEMBERSHIP DUES	60	741	741	1,100
420-2618-538.54-02	SEMINARS AND COURSES	355	1,356	1,356	750
	TOTAL OPERATING EXPENDITURES	517,771	438,156	488,156	601,840

420-2618-538.63-00	OTHER IMPROVEMENTS	284,761	3,950,000	7,928,160	7,842,004
420-2618-538.64-00	CAPITAL EQUIPMENT	396,683	-	2,624	-
	TOTAL CAPITAL OUTLAY	681,444	3,950,000	7,930,784	7,842,004
420-2618-599.99-99	CARRYFORWARD FUND BALANCE	2,550,793	-	-	441,292
	TOTAL OTHER USES	2,550,793	-	-	441,292
	TOTAL STORMWATER OPERATING	4,132,940	4,732,111	8,762,895	9,337,789
	TOTAL STORMWATER OPERATING FUND	4,132,940	4,732,111	8,762,895	9,337,789

- SOLID WASTE -

SOLID WASTE FUND REVENUES

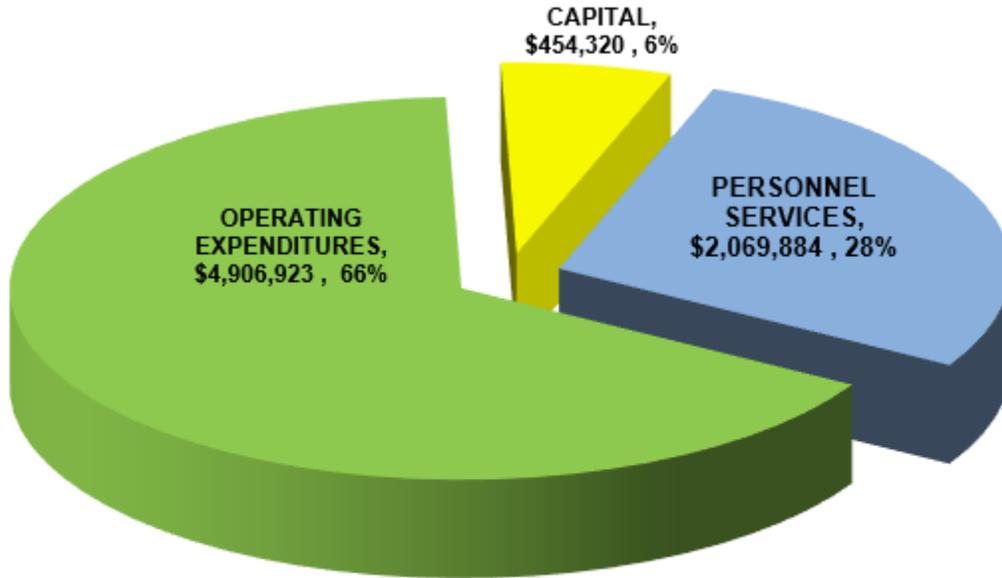


Residential Charges	\$ 5,134,481
Commercial Charges	2,488,139
Other Charges	60,631
Interest Earnings	42,673
Total	<u>\$7,725,924</u>

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
SOLID WASTE OPERATING FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
430-3134-343.41-01 RESIDENTIAL	4,497,142	4,636,185	4,636,185	5,134,481
430-3134-343.41-02 COMMERCIAL	2,927,096	2,966,279	2,966,279	2,488,139
430-3134-343.41-03 COMMERCIAL RECYCLING	81,400	101,701	101,701	-
430-3134-343.41-04 EXTRA CHARGES	28,886	22,160	22,160	52,941
430-3134-343.42-03 CONTAINER USER FEE	<u>7,736</u>	<u>3,559</u>	<u>3,559</u>	<u>7,690</u>
TOTAL CHARGES FOR SERVICES	7,542,260	7,729,884	7,729,884	7,683,251
430-3134-361.10-00 INTEREST	33,314	22,333	22,333	42,673
430-3134-361.30-00 INCR(DECR) IN FV OF INVST	23,941			
430-3134-361.40-00 INTEREST / GAIN/LOSS	<u>(4,854)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST AND OTHER EARNINGS	52,401	22,333	22,333	42,673
430-3134-364.00-00 DISPOSITION OF FIXED ASSETS	144,990	-	-	-
430-3134-365.00-00 SALE OF SURPLUS MATERIALS/SCRAP	<u>18,094</u>	<u>16,844</u>	<u>16,844</u>	<u>-</u>
TOTAL MISCELLANEOUS REVENUES	163,084	16,844	16,844	-
430-3134-399.99-99 USE OF FUND BALANCE	<u>-</u>	<u>-</u>	<u>53,691</u>	<u>-</u>
TOTAL OTHER SOURCES	-	-	53,691	-
TOTAL SOLID WASTE OPERATING FUND REVENUES	<u>7,757,745</u>	<u>7,769,061</u>	<u>7,822,752</u>	<u>7,725,924</u>

SOLID WASTE FUND EXPENDITURES BY USE



Personnel	\$ 2,069,884
Operating	4,906,923
Capital	<u>454,320</u>
Total	\$ 7,431,127



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: <ul style="list-style-type: none"> • Collection and removal of solid waste materials <ul style="list-style-type: none"> ○ Residential/Commercial garbage ○ Yard Waste
CHALLENGES: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • The OC landfill will continue to accept solid waste from the City of Winter Garden • OC tipping fees will increase by 12% YOY for the next three years • Vehicles and equipment will be properly maintained in a timely manner • Public will comply with disposal requirements

Organizational Structure

FTE: 18



FY 2025-2026 STRATEGIC PRIORITY, GOALS & OBJECTIVE

Strategic Priority #1

Preserve the Natural Environment

Departmental Goals

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

See Appendix for Detailed Business Plans Including Performance Indicator Definitions

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 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Garbage Collection Satisfaction Index *	92%	81%	92%↑
% Residents Actively Reducing Waste Production Satisfaction Index *	N/A	85%	87%↑
% Residents Actively Choosing Reusable Items Satisfaction Index *	N/A	82%	84%↑
Yard Waste Pick-up Satisfaction Index **	88%	82%	88%↑
FINANCIAL INDICATOR			
Solid Waste Direct Cost per Tonnage	\$175.56	\$195.08	\$218.00↓
OPERATIONAL INDICATORS			
Tonnage per Trip – 1 st Trip	9.7	10.0	11.0↑
Tonnage per Trip – 2 nd Trip	N/A	3.8	4.0↑
Tonnage of Commercial Solid Waste Refuse per Service Account	17.11	16.47	17↑
Tonnage of Residential Solid Waste Refuse per 1,000 Residents	303	344	295↓

* 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. Values in FY23/24 show survey results last reported in June of 2023 only for comparative purposes.

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

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
SOLID WASTE OPERATING FUND**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
<u>SOLID WASTE OPERATING DIVISION</u>				
430-3134-534.12-00 SALARIES REGULAR	1,034,447	1,071,579	1,071,579	1,123,305
430-3134-534.14-00 OVERTIME	395,020	409,568	409,568	192,000
430-3134-534.21-00 FICA TAXES	109,000	113,308	113,308	100,621
430-3134-534.22-00 RETIREMENT CONTRIBUTION	271,682	316,965	316,965	281,475
430-3134-534.23-00 EMPLOYEE GROUP INSURANCE	221,682	234,340	234,340	236,909
430-3134-534.24-00 WORKERS COMP INSURANCE	71,544	91,729	91,729	85,853
430-3134-534.26-00 OTHER POST EMPLOYMENT BENEFITS	(17,536)	2,285	2,285	-
430-3134-534.27-00 PENSION EXPENSE	45,201	166,263	166,263	49,721
TOTAL PERSONAL SERVICES	2,131,040	2,406,037	2,406,037	2,069,884
430-3134-534.31-01 PROFESSIONAL SERVICE MISC.	992	1,000	1,000	-
430-3134-534.31-06 MEDICAL	-	500	500	500
430-3134-534.32-00 ACCOUNTING AND AUDIT	1,880	2,750	2,750	2,750
430-3134-534.34-01 CONTRACTUAL SVCS MISC.	6,440	6,500	6,500	6,500
430-3134-534.34-06 JANITORIAL	2,247	3,200	3,200	2,510
430-3134-534.34-08 PERSONNEL	572,915	540,288	540,288	297,158
430-3134-534.34-12 TIPPING FEES	2,066,986	2,049,034	2,049,034	2,319,362
430-3134-534.40-00 TRAVEL AND PER DIEM	3,456	-	-	-
430-3134-534.41-02 TELEPHONE	5,268	5,551	5,551	5,600
430-3134-534.41-03 RADIO	214	215	215	215
430-3134-534.41-04 INTERNET SERVICES	12,545	6,700	6,700	13,172
430-3134-534.44-00 RENTALS & LEASES	397,155	721,726	721,726	554,772
430-3134-534.45-00 GENERAL INSURANCE	156,278	179,923	179,923	201,514
430-3134-534.46-01 REPAIRS & MAINTENANCE MISC.	-	-	-	1,500
430-3134-534.46-02 REPAIRS/MAINT-EQUIPMENT	1,662	4,000	4,000	4,000
430-3134-534.46-03 REPAIRS/MAINT-VEHICLES	749,001	652,681	652,681	650,400
430-3134-534.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	1,000	1,000	-
430-3134-534.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	2,500	5,114	5,114	5,114
430-3134-534.46-10 BUILDING	30,207	26,881	26,881	32,624
430-3134-534.47-01 PRINTING & BINDING MISC.	1,937	8,700	8,700	8,700
430-3134-534.48-01 ADVERTISEMENTS	930	600	600	1,100
430-3134-534.48-02 PROMOTIONAL ITEMS	606	2,500	2,500	500
430-3134-534.49-02 MANAGEMENT FEES	311,261	533,254	533,254	246,566
430-3134-534.49-05 LICENSES & TAXES	302	400	400	400
430-3134-534.49-10 BAD DEBT	19,065	400	400	-
430-3134-534.51-00 OFFICE SUPPLIES	545	500	500	500
430-3134-534.52-01 OPERATING SUPPLIES MISC.	91,846	209,198	209,198	176,253
430-3134-534.52-02 CHEMICALS	6,761	4,750	4,750	7,099
430-3134-534.52-03 GAS & OIL	310,471	377,378	377,378	350,378
430-3134-534.52-04 UNIFORMS AND ACCESSORIES	15,016	17,486	17,486	17,486
430-3134-534.54-01 DUES & SUBSCRIPTIONS	-	795	795	250
TOTAL OPERATING EXPENDITURES	4,768,486	5,363,024	5,363,024	4,906,923

430-3134-534.63-00	IMPROVEMENTS OTHER THAN BLDG	-	-	22,000	-
430-3134-534.64-00	MACHINERY & EQUIPMENT	292,687	-	31,691	454,320
	TOTAL CAPITAL OUTLAY	292,687	-	53,691	454,320
430-3134-599.99-99	CARRYFORWARD FUND BALANCE	564,982	-	-	294,797
	TOTAL OTHER USES	564,982	-	-	294,797
	TOTAL SOLID WASTE OPERATING	7,757,195	7,769,061	7,822,752	7,725,924
	TOTAL SOLID WASTE OPERATING FUND	7,757,195	7,769,061	7,822,752	7,725,924

- TRAILER CITY -

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
TRAILER CITY FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
450-3657-361.10-00 INTEREST	6,733	250	250	3,492
TOTAL INTEREST AND OTHER EARNINGS	6,733	250	250	3,492
450-3657-362.45-00 RENTALS	262,740	262,891	262,891	262,816
TOTAL CHARGES FOR SERVICES	262,740	262,891	262,891	262,816
450-3657-369.90-00 OTHER MISC REVENUES	25	250	250	50
450-3657-369.91-00 COIN LAUNDRY SERVICE	3,465	3,777	3,777	3,621
TOTAL MISCELLANEOUS REVENUES	3,490	4,027	4,027	3,671
450-3657-399.99-99 USE OF FUND BALANCE	1,800	74,964	78,964	31,060
TOTAL OTHER SOURCES	1,800	74,964	78,964	31,060
TOTAL TRAILER CITY FUND	274,763	342,132	346,132	301,039

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
TRAILER CITY FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
TRAILER CITY OPERATING				
450-3657-539.12-00 SALARIES REGULAR	127,871	151,353	151,353	130,088
450-3657-539.21-00 FICA TAXES	9,293	9,327	9,327	9,952
450-3657-539.22-00 RETIREMENT CONTRIBUTION	22,814	32,390	32,390	26,543
450-3657-539.23-00 EMPLOYEE GROUP INSURANCE	25,321	25,034	25,034	25,038
450-3657-539.24-00 WORKERS COMP INSURANCE	2,731	2,811	2,811	3,332
450-3657-539.26-00 OTHER POST EMPLOYMENT BENEFITS	(1,951)	-	-	-
450-3657-539.27-00 PENSION EXPENSE	4,165	15,420	15,420	4,582
TOTAL PERSONAL SERVICES	190,244	236,335	236,335	199,534
450-3657-539.31-02 LEGAL	1,233	1,500	1,500	4,000
450-3657-539.32-00 ACCOUNTING AND AUDIT	1,282	2,000	2,000	2,000
450-3657-539.34-01 CONTRACTUAL SVCS MISC.	1,315	3,500	3,500	3,500
450-3657-539.34-06 JANITORIAL SERVICES	352	1,500	1,500	1,000
450-3657-539.41-02 TELEPHONE	1,838	2,000	2,000	2,000
450-3657-539.41-04 INTERNET	1,260	1,500	1,500	1,500
450-3657-539.41-05 POSTAGE	95	100	100	200
450-3657-539.43-00 UTILITY SERVICES	6,352	10,000	10,000	10,000
450-3657-539.45-00 GENERAL INSURANCE	4,194	3,727	3,727	4,697
450-3657-539.46-02 REPAIRS/MAINT-EQUIPMENT	3,985	3,000	3,000	5,000
450-3657-539.46-03 REPAIRS/MAINT-VEHICLES	463	1,500	1,500	3,500
450-3657-539.46-06 REPAIRS/MAINT-HARDWARE	4,500	5,500	5,500	4,500
450-3657-539.46-10 REPAIRS/MAINT-BUILDING	2,145	3,500	3,500	3,500
450-3657-539.49-02 MANAGEMENT FEES	9,773	20,597	20,597	6,558
450-3657-539.49-05 LICENSES & TAXES	43,178	41,023	41,023	45,000
450-3657-539.49-10 BAD DEBT EXPENSE	252	-	-	-
450-3657-539.51-00 OFFICE SUPPLIES	251	550	550	250
450-3657-539.52-01 OPERATING SUPPLIES MISC.	135	1,000	1,000	500
450-3657-539.52-03 GASOLINE & OIL	863	1,800	1,800	1,800
450-3657-539.52-04 UNIFORMS & ACCESSORIES	1,053	1,500	1,500	2,000
TOTAL OPERATING EXPENDITURES	84,519	105,797	105,797	101,505
450-3657-539.63-00 IMPROV OTHER THAN BUILDING	-	-	4,000	-
TOTAL CAPITAL OUTLAY	-	-	4,000	-
TOTAL TRAILER CITY OPERATING	274,763	342,132	346,132	301,039
TOTAL TRAILER CITY FUND	274,763	342,132	346,132	301,039



WINTER GARDEN

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FIDUCIARY FUNDS

GENERAL EMPLOYEE PENSION FUND

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POLICE OFFICERS' AND FIREFIGHTERS'
PENSION FUND

Fiduciary Funds



WINTER GARDEN

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FIDUCIARY FUNDS

Fiduciary Funds are types of funds that the government acts as a trustee or agent on behalf of another party. Following is a list of the City of Winter Garden Fiduciary Funds:

**General Employee Pension Fund
Firefighter and Police Officer Pension Fund**

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL EMPLOYEE PENSION FUND REVENUES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
610-0000-361.10-00 INTEREST	305,971	270,828	270,828	299,852
610-0000-361.20-00 DIVIDENDS	887,859	927,916	927,916	870,102
610-0000-361.30-00 INC (DEC) IN FAIR VALUE OF INVEST	6,326,617	5,183,893	5,183,893	6,200,085
610-0000-367.00-00 GAIN/LOSS ON SALE OF INVESTMENTS	1,245,854	1,709,474	1,709,474	1,220,937
TOTAL INTEREST AND OTHER EARNINGS	8,766,301	8,092,111	8,092,111	8,590,975
610-0000-368.00-00 EMPLOYER CONTRIBUTIONS	1,839,054	2,555,760	2,555,760	2,555,760
610-0000-368.02-00 EMPLOYEE CONTRIBUTIONS	307,433	335,734	335,734	335,734
610-0000-369.90-00 OTHER MISCELLANEOUS REVENUES	12,122	6,256	6,256	12,122
TOTAL MISCELLANEOUS REVENUES	2,158,609	2,897,749	2,897,749	2,903,615
TOTAL GENERAL EMPLOYEE PENSION FUND	10,924,910	10,989,860	10,989,860	11,494,590

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL EMPLOYEE PENSION FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
610-0000-513.31-01 PROF SVCS MISC.	9,967	8,964	8,964	9,967
610-0000-513.31-02 LEGAL	10,130	7,908	7,908	10,130
610-0000-513.31-03 INVESTMENT COUNSEL	133,926	121,710	121,710	133,926
610-0000-513.34-01 CONTRACT SVCS MISC	19,696	18,124	18,124	19,696
610-0000-513.45-00 INSURANCE	5,598	7,193	7,193	5,598
610-0000-513.49-06 RETIREMENT CONTRB REFUNDED	30,812	36,760	36,760	30,812
610-0000-513.54-01 DUES AND SUBSCRIPTIONS	-	795	795	-
610-0000-513.54-02 SEMINARS AND COURSES	2,550	300	300	2,550
610-0000-518.36-00 PENSION BENEFITS	2,355,133	2,203,094	2,203,094	2,355,133
TOTAL OPERATING EXPENDITURES	2,567,812	2,404,848	2,404,848	2,567,812
610-0000-599.99-99 CARRYFORWARD FUND BALANCE	8,357,098	8,585,012	8,585,012	8,926,778
TOTAL OTHER USES	8,357,098	8,585,012	8,585,012	8,926,778
TOTAL GENERAL EMPLOYEE PENSION FUND	10,924,910	10,989,860	10,989,860	11,494,590

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND REVENUES**

	<u>2024 ACTUAL</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2025 AMENDED BUDGET</u>	<u>2026 ADOPTED BUDGET</u>
620-0000-312.51-00 FIRE INSURANCE PREMIUM	466,786	438,727	438,727	418,785
620-0000-312.52-00 CASUALTY INS PREMIUM TAX	695,455	638,992	638,992	609,947
620-0000-335.21-00 STATE SHARED REV/SUPP COMP	97,522	-	-	97,522
TOTAL INTERGOVERNMENTAL	1,259,763	1,077,720	1,077,720	1,126,254
620-0000-361.10-00 INTEREST	1,065,446	1,182,512	1,182,512	1,044,137
620-0000-361.20-00 DIVIDENDS	813,521	572,812	572,812	797,251
620-0000-361.30-00 INCR / (DEC) ON FV OF INV	11,916,905	10,809,179	10,809,179	11,678,567
620-0000-367.00-00 GAIN/LOSS ON SALE OF INVESTMENTS	(210,307)	(216,513)	(216,513)	(206,101)
TOTAL INTEREST AND OTHER EARNINGS	13,585,565	12,347,990	12,347,990	13,313,854
620-0000-368.01-00 EMPLOYER CONTRIBUTIONS	1,844,107	2,595,298	2,595,298	2,595,298
620-0000-368.02-00 EMPLOYEE CONTRIBUTIONS	437,504	486,552	486,552	486,552
620-0000-369.90-00 OTHER	11,136	500	500	500
TOTAL MISCELLANEOUS REVENUES	2,292,747	3,082,351	3,082,351	3,082,351
TOTAL FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND	17,138,075	16,508,060	16,508,060	17,522,458

**CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND EXPENDITURES**

	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2026</u> <u>ADOPTED</u> <u>BUDGET</u>
620-0000-513.31-01 ACTUARIAL SERVICE	36,762	57,308	57,308	36,762
620-0000-513.31-02 LEGAL	16,883	10,554	10,554	16,883
620-0000-513.31-03 INVESTMENT COUNSEL	176,003	206,388	206,388	176,003
620-0000-513.34-01 CONTRACT SVCS MISC	74,485	93,316	93,316	74,485
620-0000-513.40-00 TRAVEL AND PER DIEM	1,198	1,200	1,200	1,198
620-0000-513.45-00 GENERAL INSURANCE	4,595	5,055	5,055	4,595
620-0000-513.49-06 RTRMT CONTRB REFUNDED	16,079	31,420	31,420	16,079
620-0000-513.54-01 DUES AND SUBSCRIPTIONS	1,500	1,500	1,500	1,500
620-0000-513.54-02 SEMINARS AND COURSES	606	2,000	2,000	606
620-0000-518.36-00 PENSION BENEFITS	<u>2,203,924</u>	<u>2,499,006</u>	<u>2,499,006</u>	<u>2,203,924</u>
TOTAL OPERATING EXPENDITURES	2,532,035	2,907,746	2,907,746	2,532,035
620-0000-599.99-99 CARRYFORWARD FUND BALANCE	<u>14,606,040</u>	<u>13,600,314</u>	<u>13,600,314</u>	<u>14,990,423</u>
TOTAL OTHER USES	14,606,040	13,600,314	13,600,314	14,990,423
TOTAL FIREFIGHTER'S & POLICE OFFICER'S PENSION FUND	<u>17,138,075</u>	<u>16,508,060</u>	<u>16,508,060</u>	<u>17,522,458</u>



WINTER GARDEN

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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 2026 BUDGET
CAPITAL EXPENDITURES**

		CATEGORY			TOTAL CAPITAL
		IMPROVEMENTS			
		BUILDING	OTHER THAN BUILDING	CAPITAL EQUIPMENT	
		62	63	64	
GENERAL FUND					
IT	Security Camera Switch infrastructure			13,484	
	Garden Theatre Security Camera system			34,000	
	East Winter Garden Security Camera system			45,400	
	Camera Consolidation infrastructure improvement			96,016	
	Police Dept License Plate Reader			51,656	
	Police Dept Security Camera improvement			127,400	
	VEEAM Backup storage			43,260	
	Network Load balancing appliance and software			55,000	
	Storage Area Network infrastructure upgrade			139,044	
Police - Sworn	K-9 Vehicle replacement			81,200	
PD - Communications	Phone and radio recording system			29,034	
Fire	Fire Station 22 Bollard paint maintenance	3,750			
	Station Air Supply Ceiling Mounts	22,535			
	Fire Station 24 Interior renovations [Funding Plan]	108,000			
	Portable Radio [Replacement Funding Plan]			161,100	
	Vehicle Capital [Fleet's Replacement Funding Plan]			700,000	
Cemetery	Columbarium		100,000		
Facilities	Garden Theatre exterior paint	11,500			
	Parking Garage Stairwell maintenance	12,820			
	Railroad Museum roof improvements	75,000			
	Old Boat House demolition	40,000			
	City Hall Roof [Facilities Replacement Funding Plan]	50,000			
	City Hall Chiller [Facilities Replacement Funding Plan]	100,000			
	City Hall Retrofit - [EECBG Energy Block Grant]		76,560		
Fleet	Fleet Building improvements [Funding Plan]	50,000			
Recreation	Farnsworth Pump Room exterior painting	4,500			
	Jessie Brock Roof [Funding plan]	50,000			
	Jessie Brock A/C replacement	36,000			
TOTAL - GENERAL FUND		564,105	176,560	1,576,594	2,317,259

**FY 2026 BUDGET
CAPITAL EXPENDITURES**

	CATEGORY			TOTAL CAPITAL
	BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL EQUIPMENT 64	
LAW ENFORCEMENT TRUST				
K-9 Key tracking system Aerial Drone			13,000 15,726 29,076	
TOTAL - LAW ENFORCEMENT TRUST	-	-	57,802	57,802

COMMUNITY REDEVELOPMENT				
CRA Property Acquisition East Winter Garden Revitalization		325,000 1,358,525		
TOTAL - COMMUNITY REDEVELOPMENT	-	1,683,525	-	1,683,525

LOCAL OPTION GAS TAX				
Street Resurfacing		1,600,000		
TOTAL - LOCAL OPTION GAS TAX FUND	-	1,600,000	-	1,600,000

GENERAL IMPACT FEE FUNDS				
Story & Dillard - Turn Lights Roper & WG Vineland Intersection Improv (Design) Carter Rd Intersection Project Warrant Studies - Carriage Point Entrance; Avalon Rd Event barricade equipment		150,000 250,000 2,000,000 35,000	480,000	
TOTAL - GENERAL IMPACT FEE FUNDS	-	2,435,000	480,000	2,915,000

**FY 2026 BUDGET
CAPITAL EXPENDITURES**

<u>CATEGORY</u>			TOTAL CAPITAL
IMPROVEMENTS			
BUILDING 62	OTHER THAN BUILDING 63	CAPITAL EQUIPMENT 64	

UTILITIES OPERATING FUND					
Water	Public Services TPO Office Re-Roof Daniels Water Plant A/C Water Master Plan PFAS Well Filter - Design	32,000 11,500		500,000 250,000	
Wastewater	WWTP Expansion at Crest Ave		16,750,000		
Distribution	Fullers Potable Well #7 Midget PI - Surprise to Palm N. Main Street - Plant to Newell S. Highland - Smith to Maple S. Highland - Smith to Tremaine Palm Dr - Regal to Division Northeast Transmission Main New Base Station (M420)		92,700 8,961 3,090 4,378 4,635 20,703 2,648,388		48,317
Collection	Teacup Springs Sewer conversion By-pass pump Roll-off Container for WWTP		6,640,000	65,000 54,000	
TOTAL - UTILITIES OPERATING FUND		43,500	26,922,855	167,317	27,133,672

UTILITIES CONSTRUCTION FUND					
	WWTP Expansion at Crest Ave Reclaimed Water PH 3		30,986,000 4,000,000		
TOTAL - UTILITIES CONSTRUCTION FUND		-	34,986,000	-	34,986,000

**FY 2026 BUDGET
CAPITAL EXPENDITURES**

	CATEGORY			TOTAL CAPITAL
	BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL EQUIPMENT 64	
UTILITIES RENEWAL & REPLACEMENT FUND				
Midget PI - Surprise to Palm		12,566		
N. Main Street - Plant to Newell		62,283		
Palm Dr - Regal to Division		23,484		
S. Highland - Smith to Maple		4,594		
S. Highland - Smith to Tremaine		4,635		
Collection System R&R		257,500		
Gravity Sewer Rehab		200,000		
TOTAL - UTILITIES RENEWAL & REPLACEMENT FUND	-	565,062	-	565,062
STORMWATER FUND				
S. Highland - Smith to Maple		10,300		
S. Highland - Smith to Tremaine		10,300		
N. Main Street - Plant to Newell		3,400		
Midget PI - Surprise to Palm		10,750		
Palm Dr - Regal to Division		18,600		
Stormwater R&R Improvements		300,000		
Village Grove Improvement Design		175,000		
Sanctuary at Twin Waters Pond Repair		100,000		
Tri City Stormwater Modeling		151,154		
Stormwater Master Plan		500,000		
East Winter Garden Drainage Improvements		6,562,500		
TOTAL - STORMWATER FUND	-	7,842,004	-	7,842,004
SOLID WASTE FUND				
28 yd Grapple trucks (2) replacements - lease to own			151,440	
60 yd Grapple truck - lease to own			75,720	
Front load garbage trucks (2) replacements - lease to own			151,440	
Rear load garbage truck replacement - lease to own			75,720	
TOTAL - SOLID WASTE FUND	-	-	454,320	454,320
TOTAL CAPITAL EXPENDITURES	607,605	76,211,006	2,736,033	79,554,644

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Police Dept Security Camera Upgrade	Information Systems	\$ 127,400
Description: Replacement of analog and outdated digital equipment with improved security camera equipment to optimize the overall security infrastructure. <u>Impact on operating budget: No change</u> Maintenance projected to remain the same		
Garden Theatre Security Cameras	Information Systems	\$ 34,000
Description: Cameras for the security of the theatre. <u>Impact on operating budget: \$2,700/yr</u> Electricity and minimal maintenance		
East Winter Garden Cameras	Information Systems	\$ 45,400
Description: Modern equipment to assist police and further secure East Winter Garden. <u>Impact on operating budget: \$1,100/yr</u> Electricity and maintenance		
Camera Consolidation	Information Systems	\$ 96,016
Description: Consolidation of camera feeds from around the City into a single platform. <u>Impact on operating budget: \$27,875/yr</u> Electricity and maintenance		
Security Camera Switch infrastructure	Information Systems	\$ 13,484
Description: Switch infrastructure for the camera consolidation project. <u>Impact on operating budget: \$3,700/yr</u> Electricity and minimal maintenance		
License Plate Reader	Information Systems	\$ 51,656
Description: License plate read equipment to install on Plant Street at W Crown Point and at 9th St. <u>Impact on operating budget: \$3,500/yr</u> Electricity and maintenance		
VEEAM Backup storage	Information Systems	\$ 43,260
Description: Replacement of backup storage. <u>Impact on operating budget: No change</u> Maintenance on replacement projected to remain the same		

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Network Balancing project	Information Systems	\$ 55,000
Description: Appliance and software to improve the reliability and speed of online services. <u>Impact on operating budget: No change</u> Maintenance on replacement projected to remain the same		
Storage Area Network Upgrade	Information Systems	\$ 139,044
Description: Replacement of storage area network appliances. <u>Impact on operating budget: subtract <\$1k</u> There will be a savings on maintenance		
Marked Vehicle replacement	Police Department	\$ 81,200
Description: Replace the K9 police vehicle that is in poor condition. <u>Impact on operating budget: subtract <\$1k</u> Will save on maintenance as vehicle will be under warranty		
Phone and radio recording system	Police Department	\$ 29,034
Description: Upgrade of the phone and radio recording system in the Communications <u>Impact on operating budget: None this fiscal year</u> Replacement of existing equipment		
Fire Station Bollard maintenance	Fire Department	\$ 3,750
Description: Painting of safety bollards at Fire Station 22. <u>Impact on operating budget: None</u> This is a building improvement		
Station Air Supply Ceiling Mounts	Fire Department	\$ 22,535
Description: Mounting reels to be installed in ceilings of all four fire stations. <u>Impact on operating budget: Minor, Add <\$1,000/yr</u> Minimal maintenance		
Columbarium	Cemetery	\$ 100,000
Description: Additional columbarium to accommodate the expansion at the City cemetery. <u>Impact on operating budget: Minor, Add <\$1,000/yr</u> Minimal maintenance		

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Garden Theatre paint	Facilities Maintenance	\$ 11,500
Description: Painting of the south exterior and elevators of the Garden Theatre. <u>Impact on operating budget: None</u> This is a building improvement		
Parking Garage improvement	Facilities Maintenance	\$ 12,820
Description: Maintenance of the parking garage stairwells <u>Impact on operating budget: None</u> This is a building improvement		
Railroad Museum improvements	Facilities Maintenance	\$ 75,000
Description: Roof improvements on museum building on South Boyd Street. <u>Impact on operating budget: None</u> This is a building improvement		
Old Boat House demolition	Facilities Maintenance	\$ 40,000
Description: Demolition and removal of existing boat house at 712 N Lakeview. <u>Impact on operating budget: None</u> This is a structure removal		
Pool Pump Room exterior painting	Parks/Recreation Department	\$ 4,500
Description: Exterior patch and painting of the Farnsworth pool pump room. <u>Impact on operating budget: None</u> This is a building improvement		
Jessie Brock A/C replacement	Parks/Recreation Department	\$ 36,000
Description: Replace A/C unit at Room A of the Jessie Brock Community Center. <u>Impact on operating budget: No change</u> This is replacing existing equipment		
K-9	Law Enforcement Trust	\$ 13,000
Description: Procure a new police canine to take the place of the retiring canine. <u>Impact on operating budget: No change</u> This is a position replacement		

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Key Tracking system	Law Enforcement Trust	\$ 15,726
<u>Description:</u> Replacement of key inventory and storage system. <u>Impact on operating budget: No change. \$235/year</u> This is replacing existing equipment		
Aerial Drone	Law Enforcement Trust	\$ 29,076
<u>Description:</u> Equipment to assist officers in both search and recovery type missions. <u>Impact on operating budget: negligible</u> Low maintenance		
Property Acquisition	Community Redevelopment	\$ 325,000
<u>Description:</u> Funding to acquire undeveloped property in Historic East Winter Garden neighborhood to support targeted streetscape right-of-way improvements and housing. <u>Impact on operating budget: None</u> Improvement of established area		
East Winter Garden Revitalization	Community Redevelopment	\$ 1,358,525
<u>Description:</u> Implementation of the revitalization plans to improve aesthetics, and continue building community partnerships. <u>Impact on operating budget: None</u> Improvement of established area		
Street Resurfacing	Local Option Gas Tax	\$ 1,600,000
<u>Description:</u> Resurfacing of roads, at various locations, City-wide. <u>Impact on operating budget: None</u> Improvement of established area		
Warrant Studies - Traffic improvement	General Impact Fees	\$ 35,000
<u>Description:</u> Warrant studies to determine lowering speed, installing signals or converting intersections to roundabouts: Carriage Pointe entrance + Avalon Rd. <u>Impact on operating budget: None</u> Study cost is a capital cost		
Story & Dillard Turn lights	General Impact Fees	\$ 150,000
<u>Description:</u> Install left turn arrow lights on existing traffic lights. <u>Impact on operating budget: None</u> Improvement of established area		

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Roper and WG Vineland intersection	General Impact Fees	\$ 250,000
Description: Design cost for intersection improvements, to include traffic lights. <u>Impact on operating budget: None</u> Design services for upcoming improvements		
Carter Rd Intersection	General Impact Fees	\$ 2,000,000
Description: Install turn lanes and light at Carter and Story Roads. <u>Impact on operating budget: None</u> Improvement of established area		
Event Barricade equipment	General Impact Fees	\$ 480,000
Description: Barricades and trailers to be deployed as safety measures during City events. <u>Impact on operating budget: None</u> Improvement of established area		
Public Services Office re-roof	Utilities Fund	\$ 32,000
Description: To address leaks, replacement of expired office TPO roof. <u>Impact on operating budget: None</u> Replacement of roof		
Daniels Water Plant A/C	Utilities Fund	\$ 11,500
Description: Replacement of aged air conditioning unit before failure. <u>Impact on operating budget: None</u> Replacement of existing A/C unit		
Water Master Plan	Utilities Fund	\$ 500,000
Description: Engineering services to complete the water master plan as required by the State and the comprehensive plan. <u>Impact on operating budget: None</u> Improvement of established area		
PFAS Well Filter	Utilities Fund	\$ 250,000
Description: Engineering design of PFAS filter for Water Treatment Plant wells to remove PFAS from drinking water. <u>Impact on operating budget: None</u> Design for future improvement		

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
WWTP Expansion at Crest Ave	Utilities Fund	\$ 16,750,000
	Utilities Construction Fund	\$ 30,986,000
<u>Description:</u> Expansion of Wastewater Treatment Plant infrastructure to accommodate growth. <u>Impact on operating budget:</u> Major, Add <\$10k/yr Maintenance		

Midget Place - Surprise to Palm	Utilities Fund	\$ 8,961
	Util Renewal/Replacement Fund	\$ 12,566
	Stormwater	\$ 10,750
<u>Description:</u> Design costs for Midget Pl improvements to include brick paving, curbs, sidewalks, and also upgrades to the drainage, sanitary sewer and waterlines. <u>Impact on operating budget:</u> None Design for future improvement		

N Main St - Plant to Newll	Utilities Fund	\$ 3,090
	Util Renewal/Replacement Fund	\$ 62,283
	Stormwater	\$ 3,400
<u>Description:</u> Design costs for Main St improvements to include brick paving, curbs, sidewalks, and also upgrades to the drainage, sanitary sewer and waterlines. <u>Impact on operating budget:</u> None Design for future improvement		

Palm Dr - Regal to Division	Utilities Fund	\$ 20,703
	Util Renewal/Replacement Fund	\$ 23,484
	Stormwater	\$ 18,600
<u>Description:</u> Design phase: Palm Drive brick paving plus drainage, water line and sanitary sewer sewer upgrades. <u>Impact on operating budget:</u> None Design for future improvement		

S. Highland - Smith to Maple	Utilities Fund	\$ 4,378
	Util Renewal/Replacement Fund	\$ 4,594
	Stormwater	\$ 10,300
<u>Description:</u> Design costs for Highland Av improvements to include brick paving, curbs, sidewalks, and upgrades to the drainage, sanitary sewer and waterlines. <u>Impact on operating budget:</u> None Design for future improvement		

FY 2026 Capital Requests
Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
S. Highland - Smith to Tremaine	Utilities Fund	\$ 4,635
	Util Renewal/Replacement Fund	\$ 4,635
	Stormwater	\$ 10,300
<u>Description:</u> Design costs for Highland Av improvements to include brick paving, curbs, sidewalks, and upgrades to the drainage, sanitary sewer and waterlines. <u>Impact on operating budget: None</u> Design for future improvement		
Fullers Potable Well #7	Utilities Fund	\$ 92,700
<u>Description:</u> Install new well for additional potable water. <u>Impact on operating budget: Add \$1k /yr</u> Ongoing maintenance costs.		
Northeast Transmission Main	Utilities Fund	\$ 2,648,388
<u>Description:</u> Reclaimed water transmission line from WWTP to Dreyfus property on 9th and E. Bay <u>Impact on operating budget: After project completion, \$10k /yr</u> Ongoing maintenance costs		
New Base Station (M420)	Utilities Fund	\$ 48,317
<u>Description:</u> Replace existing Flexnet station on Boyd Street at watertower for meter reading. <u>Impact on operating budget: None</u> Improvement to existing billing system.		
Teacup Springs Sewer Conversion	Utilities Fund	\$ 6,640,000
<u>Description:</u> Add gravity sewer collection system on roadways in Teacup Springs. <u>Impact on operating budget: Minor, Add <\$1k/yr</u> Maintenance of system		
Bypass pump (Sewer collection)	Utilities Fund	\$ 65,000
<u>Description:</u> Purchase of one new 6" bypass pump to replace an aged pump. <u>Impact on operating budget: No additional cost</u> Replacement of existing pump		
Roll-off Container for WWTP	Utilities Fund	\$ 54,000
<u>Description:</u> Additional lined roll-off dumpster to collect dumping from Vac trucks. <u>Impact on operating budget: None</u> Improvement to existing disposal system, no ongoing costs.		

FY 2026 Capital Requests
Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Reclaimed Water Storage Phase 3	Utilities Construction Fund	\$ 4,000,000
<p><u>Description:</u> Design costs required for reclaimed water collection and distribution infrastructure. <u>Impact on operating budget:</u> None This is the design phase for a future capital improvement project</p>		
Wastewater Collection System R&R	Util Renewal/Replacement Fund	\$ 257,500
<p><u>Description:</u> Repair and replace existing infrastructure including pipe replacement. <u>Impact on operating budget:</u> None This is a capital improvement project, no operational maint needed</p>		
Gravity Sewer Rehabilitation	Util Renewal/Replacement Fund	\$ 200,000
<p><u>Description:</u> Funds to cover repairs throughout the City. <u>Impact on operating budget:</u> None This is a capital improvement project, no operational maint needed</p>		
Stormwater R&R	Stormwater	\$ 300,000
<p><u>Description:</u> Repair and replace existing infrastructure including pipe replacement, chemical grouting and joint repairs. <u>Impact on operating budget:</u> None This is a capital improvement project, no operational maint needed</p>		
Sanuary at Twin Waters Pond Repair	Stormwater	\$ 100,000
<p><u>Description:</u> Cost-share with builder to repair faling pond. <u>Impact on operating budget:</u> None This is a cost-share with the subdivision builder</p>		
Tri City Stormwater Modeling	Stormwater	\$ 151,154
<p><u>Description:</u> Modeling of stormwater collection and conceptual design. <u>Impact on operating budget:</u> None This is the design phase for a future capital improvement project</p>		
Village Grove Improvement Design	Stormwater	\$ 175,000
<p><u>Description:</u> Survey property and design improvements for neighborhood grading/drainage and stormwater infrastructure. <u>Impact on operating budget:</u> None This is the design phase for a future capital improvement project</p>		

FY 2026 Capital Requests
 Descriptions and Impacts on Operating Budgets

Item/ Project	Department/ Division Responsible	Amount Budgeted
Stormwater Master Plan	Stormwater	\$ 500,000
<u>Description:</u> Engineering services to complete the stormwater master plan as required by the State and the City's comprehensive plan. <u>Impact on operating budget: None</u> Improvement of established area		
East Winter Garden Drainage Improv	Stormwater	\$ 6,562,500
<u>Description:</u> Survey, design, and construction of stormwater system on Basin Street, Bethune Avenue, Maxey Avenue, and East Bay Street. External funding awarded. <u>Impact on operating budget: None</u> Improvement to existing stormwater system		
28 yd Grapple trucks (2) replacements	Solid Waste	\$ 151,440
<u>Description:</u> Replace two 28 yard Grapple trucks on a lease to own basis. <u>Impact on operating budget: decrease of \$24,000</u> Significant savings on maintenance cost		
60 yd Grapple truck	Solid Waste	\$ 75,720
<u>Description:</u> Addition of 60 yard debris collection truck to reduce disposal fees. Lease to own. <u>Impact on operating budget: \$8,000/yr</u> Tires and preventative maintenance		
Front-Load Solid Waste trucks (2)	Solid Waste	\$ 151,440
<u>Description:</u> Replace two aged front-load solid waste trucks on a lease to own basis. <u>Impact on operating budget: decrease of \$38,000</u> Significant savings on maintenance cost		
Rear-Load Solid Waste truck	Solid Waste	\$ 75,720
<u>Description:</u> Replace aged rear-load solid waste truck on a lease to own basis. <u>Impact on operating budget: decrease of \$21,000</u> Significant savings on maintenance cost		



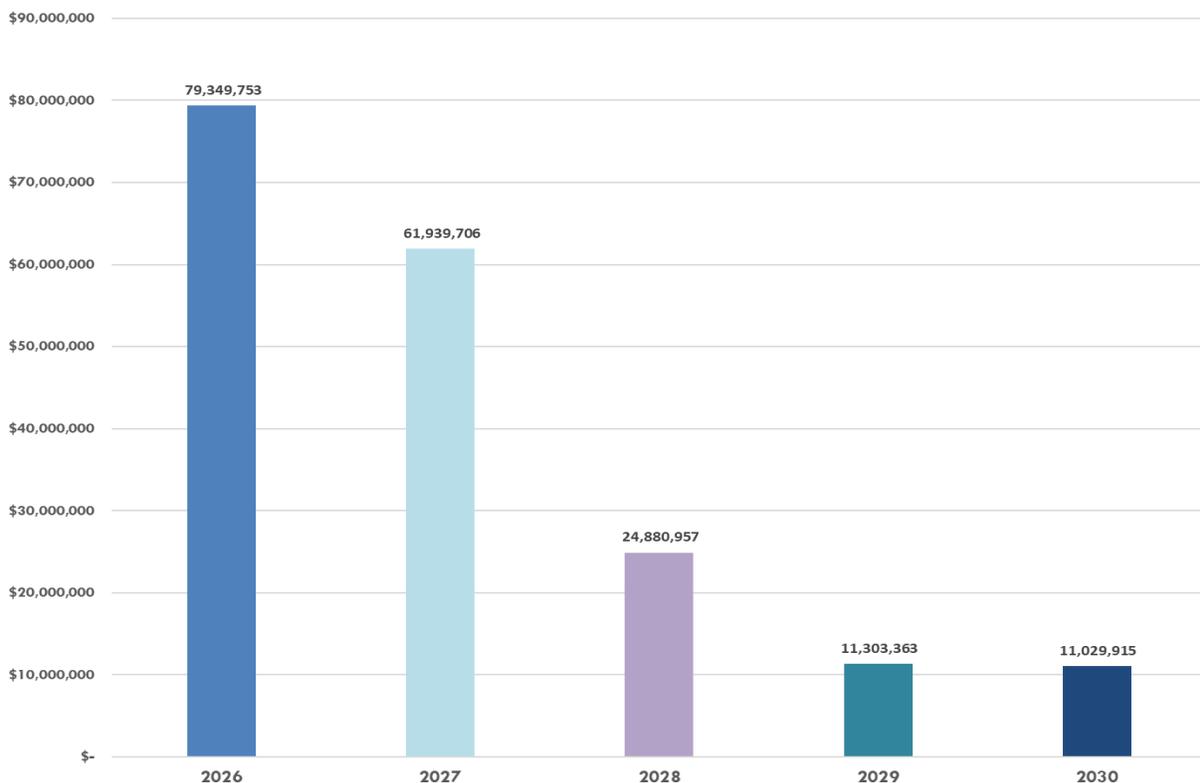
WINTER GARDEN

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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 2026 CIP includes a total investment of \$188.5 million in projects over the next five years. The majority of the total capital projects are slated for FY2026, 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 \$188.5 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 2026 - FY 2030
FIVE YEAR CIP**

FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
General Fund	2,248,670	3,952,446	1,776,630	1,748,909	1,771,856	11,498,511
CRA Fund	1,683,525	2,500,000	2,500,000	2,500,000	2,500,000	11,683,525
General Impact Fee Fund	2,880,000	-	-	-	-	2,880,000
Local Option Gas Tax	1,600,000	1,867,926	2,113,374	1,180,000	1,180,000	7,941,300
Stormwater	7,842,004	554,100	607,450	607,450	607,450	10,218,454
Solid Waste	454,320	454,320	454,320	454,320	454,320	2,271,600
Utilities Fund	62,076,172	51,900,785	16,943,821	4,312,762	4,016,367	139,249,907
Utility Impact Fee	-	-	-	-	-	-
Utility Renewal and Replacement	565,062	710,129	485,362	499,922	499,922	2,760,397
TOTAL	\$79,349,753	\$61,939,706	\$24,880,957	\$11,303,363	\$11,029,915	\$188,503,694

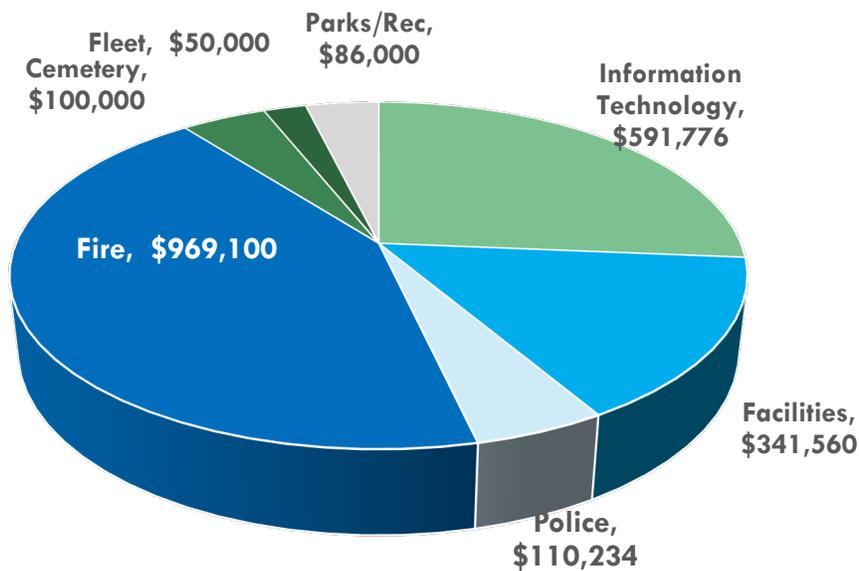
The Five-Year 2026-2030 Capital Improvement Fund Schedule shows all capital improvements broken down by funding source.

CAPITAL IMPROVEMENT PLAN PROJECT BY FUND FOR FY 2026

GENERAL FUND

Planned spending in the General Fund will be approximately \$2.25 million in FY 2026.

General Fund CIP Projects by Category FY2026



Police and Fire Capital Improvement Projects:

Police Projects: The police department replaces rolling stock every year. The total FY 2026 funding for vehicle replacements is \$81k for a K-9 replacement vehicle. Also included in the budget is an allocation for the phone and radio recording system supporting operations in the central communications area for Police Dispatch.

Fire Projects: The FY2026 CIP budget includes \$108k for the funding for renovations to Fire Station 24. Fire Station 24 is a 40-year-old Fire Station, with total improvements estimated at approximately \$400k to renovate the dorms, restrooms, day room and workout areas. The FY2026 CIP also includes \$700k for Heavy Fire Vehicle Capital and \$161k allocated towards Fire Portable Radios.

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 has been added to continue to support the upgrade of critical IT network and security infrastructures to ensure confidentiality, integrity, and availability of essential electronic data. Total CIP funding in FY 2026 will be \$591.8k which budgets for public safety technology enhancements and IT infrastructure improvements, including security camera systems, license plate reader technology, data storage solutions, and network performance upgrades across key City facilities and the Police Department.

Parks & Land and Recreation:

Parks and Recreation Maintenance: This scope of work provides for capital repairs and replacement as needed throughout the city. The FY2026 Parks and Recreation CIP budget of \$86,000 is allocated for building improvements to the Jessie Brock Community Center, including roof repairs and air conditioning system replacements.

Facilities and Fleet Improvement Projects:

Facilities Projects: The FY2026 Facilities CIP budget totals \$342k and supports several key infrastructure and facility improvement projects. Funding is included for roof improvements at the Railroad Museum, continued multi-year funding for the City Hall roof replacement, and the next phase of the City Hall chiller system replacement. This year's allocation includes \$100k toward the chiller system and \$50k for the City Hall roof. Additionally, funding is provided for the demolition of the Lakefront Old Boathouse for \$40k and US Department of Energy Clean Energy Block Grant funding for the City Hall Electric Retrofit project in the amount of \$76,560.

Fleet Projects: The Fleet CIP total for the fiscal year of \$50k will fund improvements to the fleet building.

COMMUNITY REDEVELOPMENT AGENCY FUND

East Winter Garden Project: With the extension of the CRA fund, the City has pledged 75% of the future CRA revenues to East Winter Garden projects. The City continues to work with the EWG community on projects that the CRA will fund in East Winter Garden for redevelopment and revitalization. This year's budget includes \$1.68 million in East Winter Garden dedicated projects.

LOCAL OPTION GAS TAX FUND

Pavement Resurfacing and Sidewalk Repairs: The FY2026 budget allocates \$1.6 toward street resurfacing. Future funding allocates \$4M toward street resurfacing.

STORMWATER FUND

Drainage Improvements: These funds will provide for the storm sewer repairs and upgrades necessary to improve water quality and meet current city standards. Funding of \$7.8 million allocation from the Stormwater Fund supports a variety of stormwater infrastructure projects throughout the City. This funding covers pond restoration, system modeling, and updates to the City's stormwater master plan, as well as the design and construction of drainage and infrastructure improvements in East Winter Garden and other targeted areas. Most of the allocation—over \$6.5 million—is directed toward drainage improvements in East Winter Garden, with the remainder supporting design work, rehabilitation efforts, and localized system upgrades to enhance flood control and stormwater system performance citywide.

WATER & WASTEWATER UTILITY FUND

The Water and Wastewater Utility fund will spend \$ 47.7 M of its FY2026 \$62.6 million CIP budget on the Wastewater Treatment Plant expansion. The remainder of the CIP budget will go towards routine rehabilitation and upgrades to existing infrastructure: sewer mains, sanitary manholes, sewer and water main installations, force main replacement, and lift station upgrades.

**CITY OF WINTER GARDEN
FY 2026 BUDGET
FIVE YEAR CIP**

PROJECT NAME	SOURCE FUND		2026	2027	2028	2029	2030	Totals
Garden Theatre Security Camera system	GF	IT	34,000	-	-	-	-	34,000
East Winter Garden Security Camera system	GF	IT	45,400	-	-	-	-	45,400
Camera Consolidation infrastructure improvement	GF	IT	96,016	-	-	-	-	96,016
Police Dept License Plate Reader	GF	IT	51,656	-	-	-	-	51,656
Police Dept Security Camera improvement	GF	IT	127,400	-	-	-	-	127,400
VEEAM Backup storage	GF	IT	43,260	-	-	-	-	43,260
Network Load balancing appliance and software	GF	IT	55,000	-	-	-	-	55,000
Storage Area Network infrastructure upgrade	GF	IT	139,044	-	-	-	-	139,044
Police Replacement Vehicles	GF	Police	81,200	384,000	384,000	384,000	384,000	1,617,200
Dispatch Phone and Radio Recording System	GF	Police	29,034	-	-	-	-	29,034
Fire Station 22 Concrete Apron Replacement	GF	Fire	-	46,000	-	-	-	46,000
Interior Renovation - Station 24	GF	Fire	108,000	-	-	-	-	108,000
Fire Station 24 Concrete Repair	GF	Fire	-	103,000	-	-	-	103,000
Fire Station 23 Relocation to Hennis Rd	GF	Fire	-	831,072	-	-	-	831,072
Fire Portable Radios [Funding Plan]	GF	Fire	161,100	165,174	-	-	-	326,274
Fire Heavy Vehicle Capital [Funding Plan]	GF	Fire	700,000	721,000	742,630	764,909	787,856	3,716,395
Cemetery Columbarium	GF	Cemetery	100,000	-	-	-	-	100,000
Streets & Sidewalks Resurfacing/Improvements	GF	Streets	-	500,000	500,000	500,000	500,000	2,000,000
Overhead to Underground Power Lines	GF	Streets	-	100,000	100,000	100,000	100,000	400,000
Downtown Holiday Light Electric Infrastructure (Boyd & Joiner St)	GF	Facilities Maint	-	300,000	-	-	-	300,000
Railroad Museum Roof Improvements	GF	Facilities Maint	75,000	75,000	-	-	-	150,000
City Hall Roof [Funding Plan]	GF	Facilities Maint	50,000	-	-	-	-	50,000
City Hall Chiller [Funding Plan]	GF	Facilities Maint	100,000	50,000	-	-	-	150,000
City Hall Retrofit [EECBG]	GF	Facilities Maint	76,560	-	-	-	-	76,560
Lakefront Old Boathouse Demolition	GF	Facilities Maint	40,000	-	-	-	-	40,000
Fleet Building Improvements	GF	Fleet	50,000	50,000	50,000	-	-	150,000
Downtown Fountain Restoration	GF	Parks & Land	-	500,000	-	-	-	500,000
Parks Truck Replacement	GF	Parks & Land	-	52,700	-	-	-	52,700
Jessie Brock Roof [Funding Plan]	GF	Recreation	50,000	60,000	-	-	-	110,000
Jessie Brock A/C replacements	GF	Recreation	36,000	14,500	-	-	-	50,500
General Fund Total			2,248,670	3,952,446	1,776,630	1,748,909	1,771,856	11,498,511
EWG Neighborhood Revitalization	CRA	CRA	1,683,525	2,500,000	2,500,000	2,500,000	2,500,000	11,683,525
CRA Fund Total			1,683,525	2,500,000	2,500,000	2,500,000	2,500,000	11,683,525
Carter Road Intersection	GIF	Streets	2,000,000	-	-	-	-	2,000,000
Story & Dillard - Turn Lights	GIF	Streets	150,000	-	-	-	-	150,000
Roper & WG Vineland Intersection (Design)	GIF	Streets	250,000	-	-	-	-	250,000
Event barricade equipment	GIF	Streets	480,000	-	-	-	-	480,000
General Impact Fee Fund Total			2,880,000	-	-	-	-	2,880,000

**CITY OF WINTER GARDEN
FY 2026 BUDGET
FIVE YEAR CIP**

PROJECT NAME	SOURCE FUND		2026	2027	2028	2029	2030	Totals
Downtown Brick Pavers	LOGT	Streets	-	30,000	30,000	30,000	30,000	120,000
Varsity St Parking Lot	LOGT	Streets	-	481,450	-	-	-	481,450
Midget Pl - Surprise to Palm	LOGT	Streets	-	47,300	189,100	-	-	236,400
N. Main Street - Plant to Newell	LOGT	Streets	-	22,250	126,000	-	-	148,250
S. Highland - Smith to Maple	LOGT	Streets	-	21,163	119,937	-	-	141,100
S. Highland - Smith to Tremaine	LOGT	Streets	-	21,163	119,937	-	-	141,100
Palm Dr - Regal to Division	LOGT	Streets	-	94,600	378,400	-	-	473,000
Street Resurfacing	LOGT	Streets	1,600,000	1,000,000	1,000,000	1,000,000	1,000,000	5,600,000
Pavement Striping	LOGT	Streets	-	150,000	150,000	150,000	150,000	600,000
Local Option Gas Tax Total			1,600,000	1,867,926	2,113,374	1,180,000	1,180,000	7,941,300
Sanctuary at Twin Waters Pond Repair	S	Stormwater	100,000	-	-	-	-	100,000
Tri City Stormwater Modeling	S	Stormwater	151,154	-	-	-	-	151,154
Stormwater Masterplan	S	Stormwater	500,000	-	-	-	-	500,000
E Winter Garden Drainage Improvements	S	Stormwater	6,562,500	-	-	-	-	6,562,500
Village Grove Infrastructure Improvmt Design	S	Stormwater	175,000	-	-	-	-	175,000
S. Highland - Smith to Maple	S	Stormwater	10,300	58,700	69,000	69,000	69,000	276,000
S. Highland - Smith to Tremaine	S	Stormwater	10,300	58,700	69,000	69,000	69,000	276,000
N. Main Street - Plant to Newell	S	Stormwater	3,400	19,450	22,850	22,850	22,850	91,400
Midget Pl - Surprise to Palm	S	Stormwater	10,750	42,950	53,700	53,700	53,700	214,800
Palm Dr - Regal to Division	S	Stormwater	18,600	74,300	92,900	92,900	92,900	371,600
Stormwater R&R Improvements	S	Stormwater	300,000	300,000	300,000	300,000	300,000	1,500,000
Stormwater Total			7,842,004	554,100	607,450	607,450	607,450	10,218,454
28 yd Grapple trucks (2) replacements	SW	Solid Waste	151,440	151,440	151,440	151,440	151,440	757,200
60 yd Grapple truck	SW	Solid Waste	75,720	75,720	75,720	75,720	75,720	378,600
Front load garbage trucks (2) replacements	SW	Solid Waste	151,440	151,440	151,440	151,440	151,440	757,200
Rear load garbage truck replacement	SW	Solid Waste	75,720	75,720	75,720	75,720	75,720	378,600
Solid Waste Total			454,320	454,320	454,320	454,320	454,320	2,271,600
Public Services Office TPO Re-Roof			32,000	-	-	-	-	32,000
Western Storage Potable Well	U-W	Water	-	2,546,160	-	-	-	2,546,160
Vehicle Replacement	U-W	Water	-	29,916	30,814	31,738	32,645	125,113
PFAS Well Filter - Design	U-W	Water	250,000	250,000	-	-	-	500,000
Water Master Plan	U-W	Water	500,000	-	-	-	-	500,000
WWTP Expansion at Crest Ave	U-WW	Utility/Constructi on Fund	47,736,000	45,084,000	12,586,000	-	-	105,406,000
Reclaimed Water Phase 3	U-WW	Utility/Constructi on Fund	4,000,000	-	-	-	-	4,000,000

**CITY OF WINTER GARDEN
FY 2026 BUDGET
FIVE YEAR CIP**

PROJECT NAME	SOURCE FUND		2026	2027	2028	2029	2030	Totals
Vehicle Replacement	U-W	Wastewater	-	46,350	49,173	-	-	95,523
Fullers Potable Well #7	U-W	Distribution	92,700	-	-	-	-	92,700
2" Water Main Upgrades	U-W	Distribution	-	206,000	212,180	218,545	218,545	855,270
Midget PI - Surprise to Palm	U-W	Distribution	8,961	36,813	47,424	48,847	-	142,045
N. Main Street - Plant to Newell	U-W	Distribution	3,090	17,770	21,581	22,229	-	64,670
S. Highland - Smith to Maple	U-W	Distribution	4,378	25,382	30,788	31,711	-	92,259
S. Highland - Smith to Tremaine	U-W	Distribution	4,635	25,117	30,788	31,711	-	92,251
Palm Dr - Regal to Division	U-W	Distribution	20,703	85,455	109,983	113,282	-	329,423
New Base Station (M420)	U-W	Distribution	48,317	-	-	-	-	48,317
Northeast Transmission Main	U-W	Reclaimed	2,648,388	-	-	-	-	2,648,388
Southwest Transmission Main	U-W	Reclaimed	-	2,802,102	-	-	-	2,802,102
Smith Street Transmission Main	U-W	Reclaimed	-	-	3,073,295	-	-	3,073,295
Smith Street Storage and Pumping	U-W	Reclaimed	-	-	-	3,089,871	3,089,871	6,179,742
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
Teacup Springs Sewer Conversion	U-W	Collection	6,640,000	-	-	-	-	6,640,000
Lift Station Rehab at multiple lift stations	U-W	Collection	-	212,180	218,545	225,102	225,102	880,929
Slip Lining of gravity sewer	U-W	Collection	-	212,180	218,545	225,102	225,102	880,929
Manhole Rehabilitation	U-W	Collection	-	212,180	218,545	225,102	225,102	880,929
By-pass pump	U-W	Collection	65,000	-	-	-	-	65,000
Roll-off Container for WWTP	U-W	Collection	54,000	-	-	-	-	54,000
Truck Replacements, two (2)	U-W	Collection	-	-	48,080	49,522	-	97,602
Utilities Fund Total			62,076,172	51,900,785	16,943,821	4,312,762	4,016,367	139,249,907
Midget PI - Surprise to Palm	URR-WW	Collection	12,566	51,772	-	-	-	64,338
N. Main Street - Plant to Newell	URR-WW	Collection	62,283	36,654	-	-	-	98,937
Palm Dr - Regal to Division	URR-WW	Collection	23,484	96,860	-	-	-	120,344
S. Highland - Smith to Maple	URR-WW	Collection	4,594	26,830	-	-	-	31,424
S. Highland - Smith to Tremaine	URR-WW	Collection	4,635	26,788	-	-	-	31,423
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			565,062	710,129	485,362	499,922	499,922	2,760,397
TOTAL CITY			79,349,753	61,939,706	24,880,957	11,303,363	11,029,915	188,503,694

SUMMARY OF DEBT OUTSTANDING

Note: 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.

Debt Outstanding—Governmental Fund Types:	Amount as of October 1, 2025
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

DEBT OUTSTANDING—GOVERNMENTAL FUND TYPES:

General Fund

Debt service requirements of the General Fund are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	\$ 2,049,000	\$ 508,973	\$ 2,557,973
2027	2,091,000	466,563	2,557,563
2028	2,135,000	423,228	2,558,228
2029	2,177,000	378,950	2,555,950
2030	2,224,000	333,792	2,557,792
2031-2035	11,827,000	956,098	12,783,098
2036	2,514,000	41,437	2,555,437
	<u>\$25,017,000</u>	<u>\$3,109,041</u>	<u>\$28,126,041</u>

Annual Requirements to Amortize Long-Term Debt by Fund

DEBT OUTSTANDING—GOVERNMENTAL FUND TYPES:

General Fund

Debt service requirements of the Sales Tax Bonds, Series 2016A are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	\$ 493,000	\$ 152,495	\$ 645,495
2027	505,000	140,269	645,269
2028	518,000	127,745	645,745
2029	531,000	114,898	645,898
2030	544,000	101,730	645,730
2031-2035	2,928,000	299,559	3,227,559
2036	630,000	15,625	645,625
	<u>\$6,149,000</u>	<u>\$952,321</u>	<u>\$7,101,321</u>

Debt service requirements of the Sales Tax Bonds, Series 2016B are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	\$ 474,000	\$ 146,766	\$ 620,766
2027	487,000	135,011	622,011
2028	499,000	122,934	621,934
2029	509,000	110,558	619,558
2030	525,000	97,935	622,935
2031-2035	2,819,000	288,102	3,107,102
2036	605,000	15,004	620,004
	<u>\$5,918,000</u>	<u>\$916,310</u>	<u>\$6,834,310</u>

Debt service requirements of the Sales Tax Bonds, Series 2021 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	\$ 1,082,000	\$ 209,712	\$ 1,291,712
2027	1,099,000	191,283	1,290,283
2028	1,118,000	172,549	1,290,549
2029	1,137,000	153,494	1,290,494
2030	1,155,000	134,127	1,289,127
2031-2035	6,080,000	368,437	6,448,437
2036	1,279,000	10,808	1,289,808
	<u>\$12,950,000</u>	<u>\$1,240,410</u>	<u>\$14,190,410</u>

DEBT INFORMATION

Debt Outstanding—Proprietary Fund Types:	Amount as of October 1, 2025
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%	901,233
Water Treatment Expansion Design Loan – 2023 State Revolving Fund Loan \$3,599,500; due in semi-annual principal and interest installments of \$197,066 through August 15, 2035; Interest at 1.760%	3,599,500
Water Treatment Expansion Construction Loan – 2024 State Revolving Fund Loan \$26,674,257; due in semi-annual principal and interest installments of \$800,122 through November 15, 2048; Interest at 1.640%	27,191,733
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%	70,635,000
Total Outstanding—Proprietary Fund Types	\$102,327,466

DEBT OUTSTANDING— ENTERPRISE FUND TYPES:Utility Fund

Debt service requirements of the Utility Fund are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	384,030	3,742,884	4,126,914
2027	990,053	3,736,862	4,726,915
2028	1,196,181	3,700,733	4,896,914
2029	1,851,447	4,095,712	5,947,159
2030	1,891,874	4,055,783	5,947,657
2031-2035	10,290,880	19,638,405	29,929,285
2036-2040	13,412,757	18,127,120	31,539,877
2041-2045	16,304,336	15,647,120	31,951,456
2046-2050	24,705,908	12,235,638	36,941,546
2051-2054	31,300,000	4,213,037	35,513,037
	<u>\$102,327,466</u>	<u>\$89,193,294</u>	<u>\$191,520,760</u>

DEBT OUTSTANDING—PROPRIETARY FUND TYPES:

Utility Fund

Debt service requirements of the 2022 State Revolving Fund Planning Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	51,794	2,576	54,370
2027	51,944	2,426	54,370
2028	52,095	2,275	54,370
2029	52,246	2,124	54,370
2030	52,397	1,972	54,369
2031-2035	264,277	7,571	271,848
2036-2040	268,134	3,714	271,848
2041-2044	108,346	393	108,739
	<u>\$901,233</u>	<u>\$23,051</u>	<u>\$924,284</u>

Debt service requirements of the 2023 State Revolving Fund Design Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	332,236	61,896	394,132
2027	338,109	56,023	394,132
2028	344,086	50,046	394,132
2029	350,169	43,963	394,132
2030	356,359	37,773	394,132
2031-2035	1,878,541	92,118	1,970,659
	<u>\$3,599,500</u>	<u>\$341,819</u>	<u>\$3,941,319</u>

Debt service requirements of the 2024 State Revolving Fund Construction Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2029	1,159,032	441,212	1,600,244
2030	1,178,118	422,126	1,600,244
2031-2035	6,188,062	1,813,155	8,001,217
2036-2040	6,714,623	1,286,594	8,002,217
2041-2045	7,285,990	715,227	8,001,217
2046-2049	4,665,908	134,823	4,800,731
	\$27,191,733	\$4,813,137	\$32,004,870

Debt service requirements of the 2025 Water & Wastewater Revenue Bonds, Series 2025 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	0	3,678,412	3,678,412
2027	600,000	3,678,413	4,278,413
2028	800,000	3,648,412	4,448,412
2029	290,000	3,608,413	3,898,413
2030	305,000	3,593,912	3,898,912
2030-2034	1,960,000	17,725,561	19,685,561
2035-2039	6,430,000	16,836,812	23,266,812
2040-2044	8,910,000	14,931,500	23,841,500
2045-2049	20,040,000	12,100,815	32,140,815
2050-2054	31,300,000	4,213,037	35,513,037
	\$70,635,000	\$84,015,287	\$154,650,287

SUPPLEMENTAL INFORMATION

PERSONNEL AUTHORIZATIONS

—

FULL TIME EQUIVALENT EMPLOYEES PER THOUSAND

—

GENERAL FUND UNRESERVED FUND BALANCE HISTORY

—

AD VALOREM REVENUE HISTORICAL COMPARISON

—

TAXABLE VALUE AND MILLAGE HISTORICAL COMPARISON



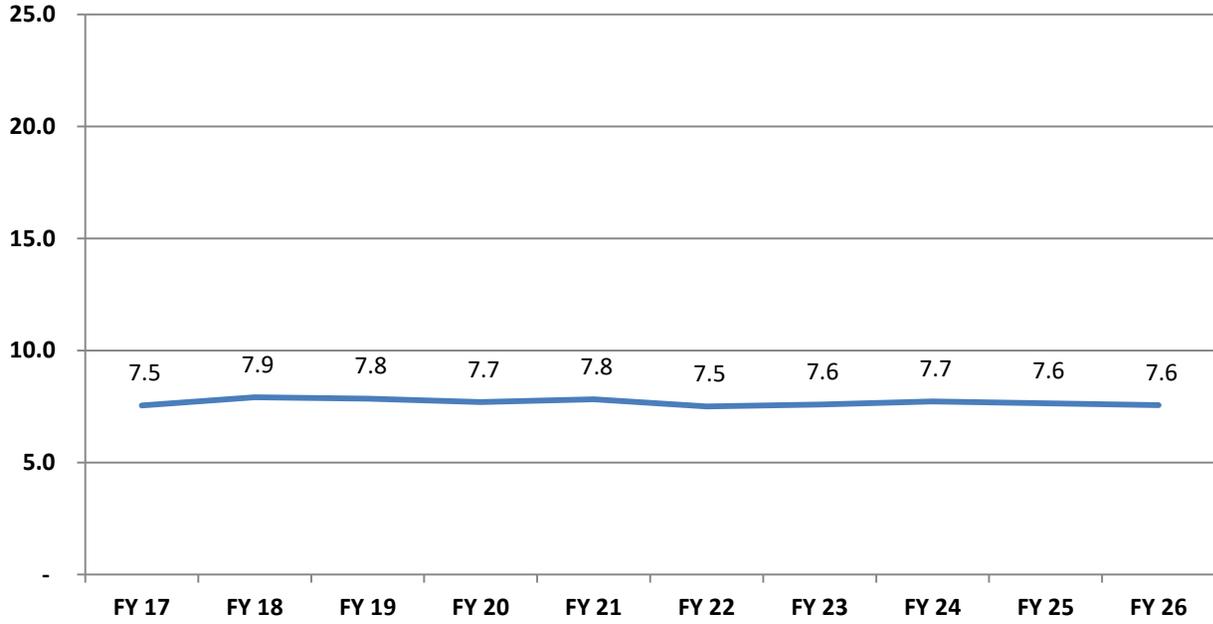
WINTER GARDEN

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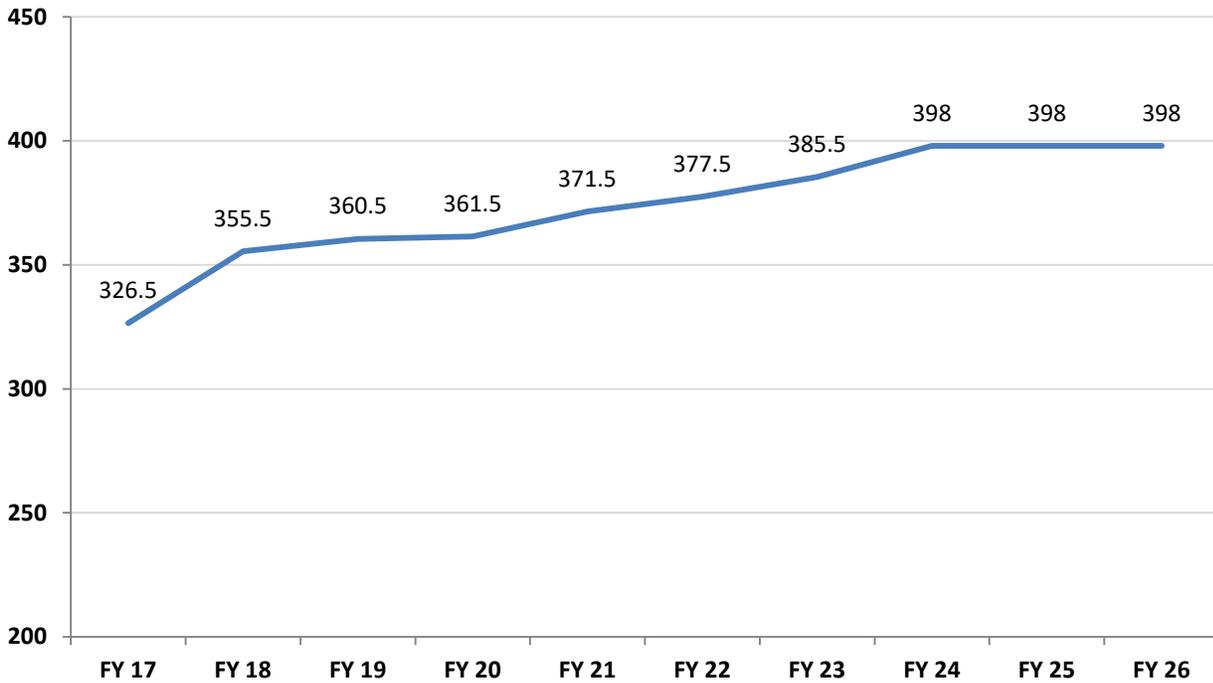
CITY OF WINTER GARDEN
Adopted FULL TIME EQUIVALENT
FISCAL YEAR 2025-2026

DEPARTMENT	FY 2023	FY 2024	FY 2025	Adopted FY 2026
GENERAL GOVERNMENT				
City Commission	5	5	5	5
Executive	3.5	3	3	3
Economic Development	2	4	4	4
City Clerk	3	3	3	3
Finance	10	10	10	10
Information Systems	6	5	5	5
ADMINISTRATIVE SERVICES				
Human Resources	5	6	6	6
Facilities Management	8	8	8	8
Fleet Management	9	9	9	9
TOTAL GENERAL GOVERNMENT	51.5	53	53	53
PUBLIC SAFETY				
Police - sworn	98	99	99	99
Police - non-sworn	37	37	37	37
Police - non-sworn part-time	14	14	14	14
Fire	65	73	73	73
TOTAL PUBLIC SAFETY	214	223	223	223
COMMUNITY DEVELOPMENT				
Building - Inspection	8	8	8	8
Building - Code Enforcement	3	3	3	3
Planning - Administration	6	6	6	6
Building - Administration	5	5	5	5
TOTAL COMMUNITY DEVELOPMENT	22	22	22	22
PUBLIC SERVICES				
Administration	4	4	4	4
Streets	3	3	3	3
Cemetery	1	1	1	1
Sanitation	18	18	18	18
Stormwater	2	2	2	2
Environmental Services	2	2	2	2
Water	5	5	5	5
Wastewater	7	7	7	7
Distribution	14	14	14	14
Collection	15	15	15	15
TOTAL PUBLIC WORKS AND UTILITIES	71	71	71	71
ENGINEERING	5	6	6	6
PARKS and RECREATION				
Recreation	8	8	8	8
Parks	17	18	18	18
TOTAL PARKS/RECREATION	25	26	26	26
TOTAL PUBLIC SERVICES	101	103	103	103
TRAILER CITY	2	2	2	2
	303			
TOTALS (less Commission)	385.5	398	398	398

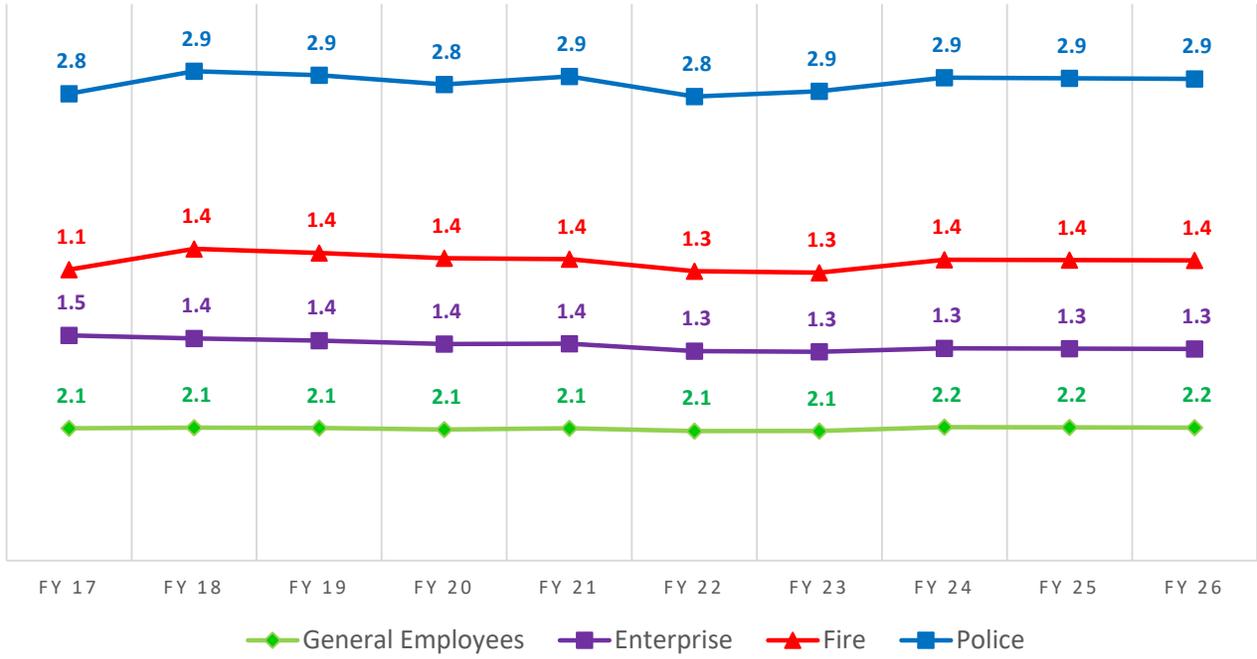
**CITY OF WINTER GARDEN
 FY 2025/2026 BUDGET
 FULL-TIME EQUIVALENT EMPLOYEES PER 1,000 POPULATION**



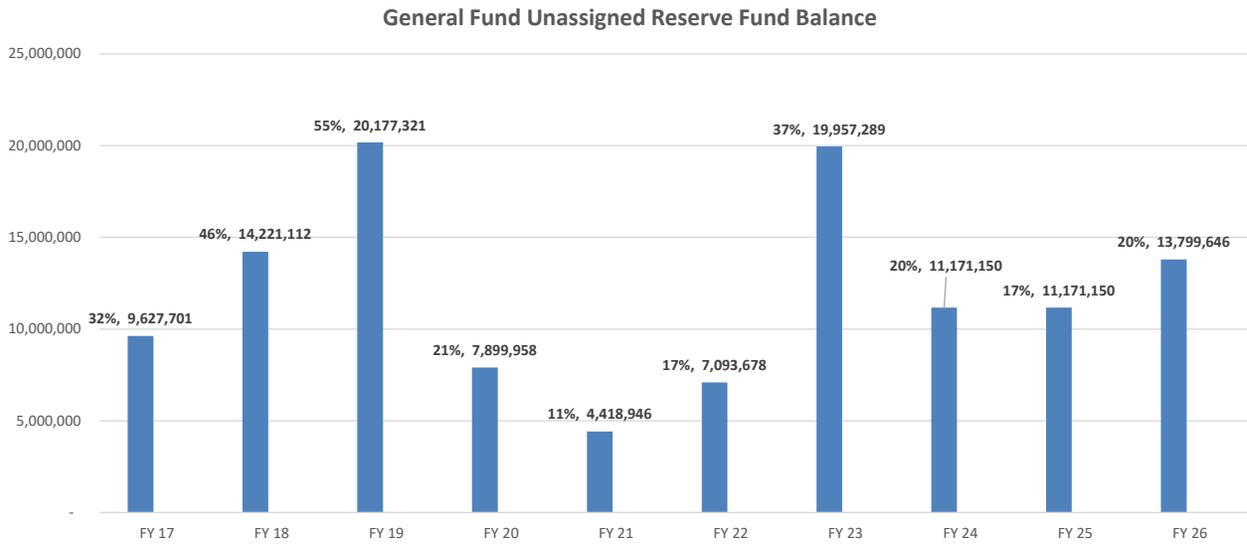
FULL-TIME EQUIVALENT EMPLOYEES



FULLTIME EMPLOYEES PER 1,000 CITIZENS

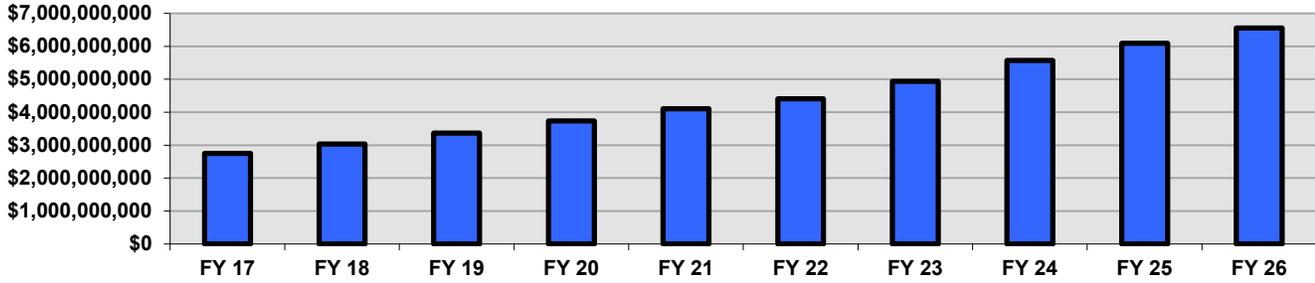


CITY OF WINTER GARDEN
FY 2025/2026 BUDGET
GENERAL FUND UNRESERVED/UNASSIGNED FUND BALANCE TREND

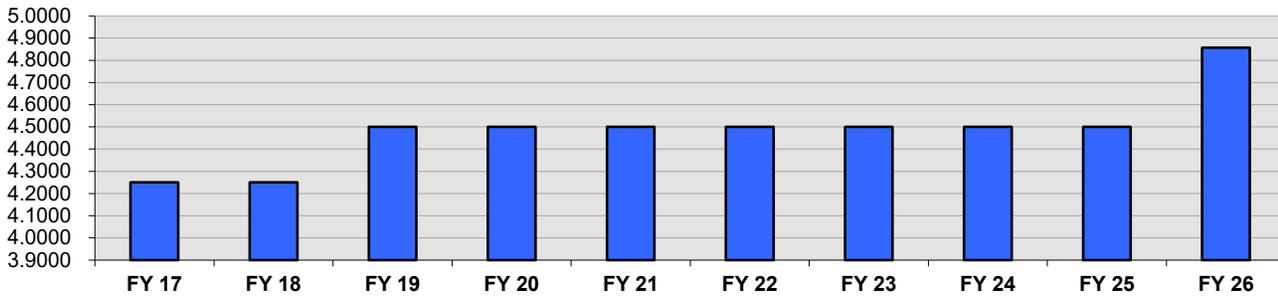


CITY OF WINTER GARDEN AD VALOREM TAXES

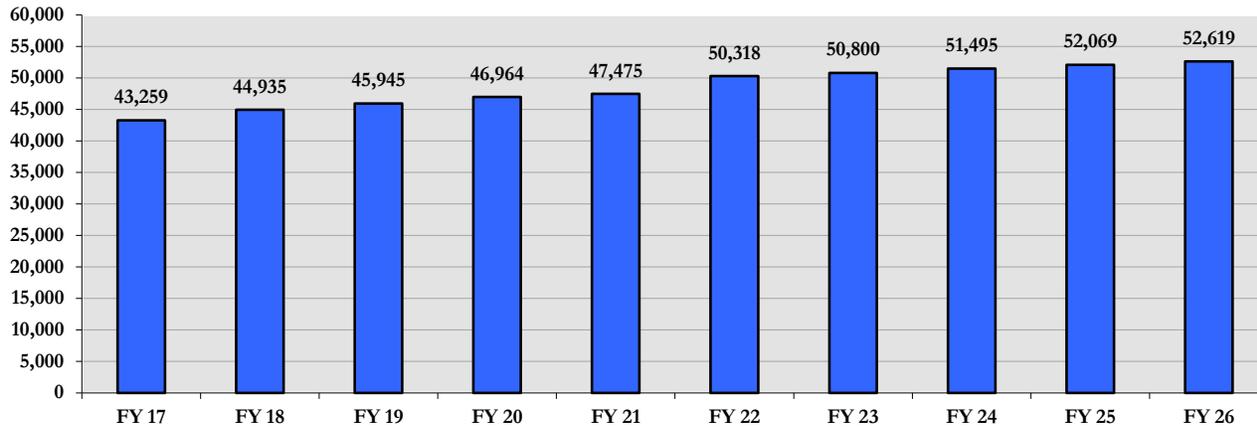
TOTAL ASSESSED VALUATION



MILLAGE RATE



WINTER GARDEN POPULATION





WINTER GARDEN

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City of Winter Garden

STRATEGIC PLAN

Strategic Priorities

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.

The ability to move unencumbered from one place to another, especially, from one part of the city to another, enhances the quality of life for residents. Vehicle congestion not only wastes time but diminishes air quality. Despite certain roads, such as SR 50 and Avalon south of SR 50, not being maintained by the City, we strive to work with other jurisdictions to have them run as smoothly as possible. Alternative modes of travel, like bicycling and walking enhance both the environment and personal health.



Target Areas:

- Plant St. to 429 corridor improvement to support commercial expansion.
- Bicycle travel connectivity from the south to the downtown district.
- Dillard St. gateway to downtown not multi-modal friendly.
- Improve parking efficiency and options with a growing and vibrant downtown.



Key Initiatives:

- Improve bicycle, pedestrian and vehicle inter-connections to all parts of the City and, especially, the Downtown District.
- Reduce congestion throughout the City and augment downtown public parking.
- Encourage alternative modes of transportation.
- Redevelop Dillard St. corridor to expand/improve the multi-modal characteristics.

Ensure a Safe Community

Direct police presence around property and personal crimes, providing a sense of safety. Ensure Fire Department and community readiness for fire, medical and disaster emergencies through proactive outreach.



In order to be comfortable in their homes, neighborhoods and downtown; feel confident in the 9-1-1 response; to move freely about the city; and for commerce to be successful - residents must feel safe. A safe community will attract residents, visitors, and businesses. The causes of crime are many, and while not all solutions rest with the police, local law enforcement is still on the front line to vigilantly protect both person and property. Life emergencies surrounding a medical crisis or personal property can also be devastating, especially when they can be prevented. The Fire Department works hard to educate citizens on prevention and having a fast response to such events.



Target Areas:

- Focus on crime trends against people and property.
- Focus on fire and medical emergency prevention, disaster preparedness and overall 9-1-1 response.



Key Initiatives:

- Maintain strong police presence downtown and throughout City.
- Promote (night and day) sense of safety in neighborhoods.
- Preserve community trust and enlist key members to assist with crime prevention.
- Engage with at-risk youth through proactive community initiatives.
- Ensure traffic safety on targeted roadways and in neighborhoods.
- Reduce and prevent property crimes.
- Conduct emergency preparedness outreach and fire prevention campaigns.
- Provide CPR training and car seat inspections for residents to help save lives.
- Ensure speedy Fire and EMS response including turn-out times.



Encourage a Thriving Economy

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

Economic vitality is the engine of sustainable growth and, some would argue, the foundation of a good quality of life. There are many avenues to a strong and vibrant economy, but building on the assets as well as the intangibles that Winter Garden already has makes the road to success much more attainable.

Target Areas:

- Increase job opportunities in the City, especially, higher paying jobs, to reduce residents' commute times.
- Incorporate more office/professional and retail space.
- Affordable housing in targeted segments of the City .

Key Initiatives:

- Continue to preserve a vibrant, thriving downtown.
- Revitalize Historic East Winter Garden neighborhood and commercial districts.
- Make Winter Garden a premier place to work, live and play in Central Florida.
- Market Winter Garden as a destination for entrepreneurs, recreationists, culinary enthusiasts, digital media and all other visitors.
- Attract and promote a desirable mix of businesses.
- Build on the strategic presence of the West Orange Trail.
- Work closely with the development community to create new office, commercial and industrial space throughout the City.
- Improve property values through quality commercial and residential development.
- Deliver expedient plan review/permitting processes with high design standards.



Protect the Sense of Community

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

Whether from its roots, location, community programs or just good luck, Winter Garden residents are drawn here because of its intimate small town feel and sense of community. Our 2025 top five national nomination in the “Best of Governance Awards for Community



Connection” highlights our commitment to meaningful social and civic interactions where residents look out for one another, participate in local events, patronize local businesses, and become involved in government decisions. When residents are concerned about something greater than self-interests, the social, economic and political network of the community tends to bond harmoniously and creates beneficial synergies.

Target Areas:

- Ensure Winter Garden keeps its small-town charm despite growth.
- Preserve the “juicy” past of Winter Garden.
- Encourage community and civic engagement by residents and local stakeholders.

Key Initiatives:

- Maintain the small-town atmosphere.
- Preserve the historical charm and attributes.
- Develop a strong community identity and public spaces where people like to gather.
- Provide opportunities to encourage social engagement and connection (partnerships with public, private, faith-based/not-for-profit sectors).
- Provide opportunities for public participation, input and civic engagement.
- Increase community engagement and cohesion (more multi-cultural experiences).
- Keep residents well-informed about City affairs and happenings.
- Make all residents feel welcomed, valued and connected.
- Celebrate the history of Winter Garden (partnering with the W.G. Heritage Foundation).



Preserve the Natural Environment

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

Caring for the natural environment is the responsibility of all people. Besides the long-term value of keeping our planet healthy, there are obvious short-term gains from improving the quality of community life by expanding places for recreation and contemplation. As Winter Garden grows, there will be pressure to use all available land for development: however, a reasonable balance must be struck to grow wisely and responsibly protecting our existing nature.



Target Areas:

- Better public awareness on “green and open spaces” in the City.
- Recover and preserve Lake Apopka from pollution.
- Provide community outreach and encourage mindfulness on protecting our environment.

Key Initiatives:

- Pursue managed and well-planned growth.
- Maintain and protect natural land spaces, groundwater resources and other environmentally sensitive areas.
- Rehab, restore and protect open space/land reserve.
- Continue to pursue efforts to improve/reduce pollution effects in Lake Apopka.
- Require residential developers to allot significant acreage to natural open spaces.
- Further rehabilitate and preserve Tucker Ranch Heritage Park, thereby providing additional natural green space for holistic health and wellness (which includes primitive camping, education, and other nature-based activities).



Provide an Attractive Community

Keep the City and its gateway corridors attractive and clean.

An attractive, clean and aesthetically balanced community not only gives a good impression to visitors but makes for a more desirable place to make a home. Attractive communities don't simply materialize from pleasing environmentalists; care and resources must be devoted to make them appealing and keep them that way.



Target Areas:

- S.R. 50 to remain a priority as it's our first impression to visitors.
- Revitalize Dillard Street and East Plant Street.
- Update Comprehensive Plan to guide the City's growth and development through 2050.
- Code compliance in residential and commercial areas.

Key Initiatives:

- Redevelop and beautify S.R. 50, Dillard Street and East Plant Street as attractive gateways into the City.
- Update and enforce codes to address challenges, with targeted attention to dilapidated commercial and residential areas.
- Achieve code enforcement adherence through strategies of voluntary compliance.
- Ensure a sustainable attractive downtown.
- Uphold a balance between developed and natural areas preserving green open spaces.
- Develop and sustain beautiful parks, pedestrian and landscape areas.



Provide Recreation, Arts and 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.



Not only because it is important in each person's life, but more and more as the country ages, people need to have the right balance of work and play. Many people will be unanchored from jobs both because of retirement and because technological advances will permit folks to choose their home location while working remotely using telecommunications and the Internet. Recreation, arts and culture form a strong magnet and, when done well, provide wonderful opportunities for residents of all ages to enjoy their surroundings and maintain healthy lifestyles.



Target Areas:

- With residential demand outpacing available athletic facilities, ensure proper allocation of fields and courts
- Provide more youth recreation and enrichment activities outside of school hours.
- Utilize events to build community pride.

Key Initiatives:

- Maximize recreational opportunities to provide programs that are most desirable by all demographic segments.
- Tucker Ranch Heritage Park to be used to expand recreational footprint and offer health and wellness experiences.
- Celebrate community history and tradition through festivals/events.
- Explore private sector partnerships (e.g. Healthy West Orange and Advent Health) for recreational programming.
- Diverse art and culture events that bring the residents and visitors together.
- Utilize creative ways to proactively connect and engage with residents about recreation programs, art and cultural opportunities.



Support Education and 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.

As potential newcomers consider the places they might like to reside, excellent education for their children and life-long learning for themselves are prime motivators. Though our municipality does not directly control a school system or institution, the city's reputation is affected by the variety and quality of K-12 schooling as well as the availability/access to adult higher learning and technical/vocational education. Local schools also are important enough to influence relocation decisions among those looking to retool or refresh their skills. Toward the latter part of life, retirees, especially, seek opportunities to continue to learn through exciting and organized classes.



Target Areas:

- While improving and trending above average, public education in Winter Garden needs to be the best quality in Central Florida.
- Partner with higher level adult learning institutions to optimize opportunities for post-high school education.



Key Initiatives:

- Support efforts to improve the quality of Winter Garden public schools.
- Support new and existing opportunities for adult education including technical and traditional higher learning.
- Provide diverse learning and enrichment alternatives for K-12 students that complement each student's broader educational development.
- Partner with local schools to provide education on fire prevention, police engagement activities, water conservation, reduce and reuse program, and recreational opportunities.

Maintain Quality Services and Infrastructure

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

Local government is about delivering services to the community efficiently, effectively and equitably. Often local government infrastructure is taken for granted, running in the background like the water running through the pipes to wash your hands. However, basic services performed well by a staff that is committed to effective work represent the underpinning of a strong city.



Target Areas:

- Ensure all parts of Winter Garden have equitable quality of infrastructure and services.
- Water, sewer, storm water, street resurfacing, right of way landscaping and other services need to be performed at the highest levels across all of Winter Garden.
- Sufficient utility capacity to support near and long-term demand.

Key Initiatives:

- Acquire and develop quality staff that works smarter and safer.
- Proactively seek alternative sources of funding, like grants, to subsidize infrastructure projects.
- Continuously assess and plan for the short and long term to meet the community's infrastructural and service demands.
- Perform timely inspections and maintenance on all infrastructure assets to ensure longevity.
- Modernize, upgrade and replace aging utility assets.
- Upgrade the Wastewater Treatment Facility to increase the WWTF's capacity, optimize its operations, increase effluent water quality, and enhance treatment capabilities beyond current State regulations. Bolster focus on street and sidewalk upkeep and repairs.
- Vigilant adherence to the City's engineering design standards for all horizontal construction projects.





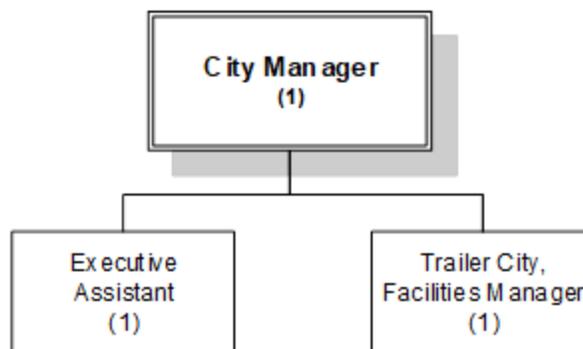
EXECUTIVE DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> Legislation changes at federal, state and local levels Recessionary concerns and slowing economy Inflationary environment and ongoing supply chain issues Generally apathy towards local government Ensuring the City's efforts to communication are targeted and meaningful using the right medium and the right message to 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 coupled with a new phone system 	<p>BUSINESS ASSUMPTIONS</p> <ul style="list-style-type: none"> 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 2025-2026 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.

Performance Indicators

Overall quality of life in Winter Garden Satisfaction Index– % of Citizens who feel positive about the overall quality of life throughout the City.

Overall image or reputation of Winter Garden Satisfaction Index– % of Citizens who feel positive about the overall image and reputation of City.

Recommend living in Winter Garden to someone who asks Satisfaction Index–% of Citizens who feel positive about living in the City to the degree they would recommend it to others.

Winter Garden as a place to raise children Satisfaction Index– % of Citizens who feel positive and safe about the City as a place to raise children.

Winter Garden as a place to live Satisfaction Index– % of Citizens who feel positive and safe about the City as a place to live and reside.

Remain in Winter Garden for the next five years Satisfaction Index- % of Citizens who feel positive about living and remaining in the City for at least the next five years.

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.

Performance Indicators

of City outreach and learning activities for K-12 students and families– The number of outreach and learning enrichment activities that target K-12 students and their families where the City serves as a community partner, resource or facilitator.

of K-12 students who participated in City outreach and learning activities - The number of students who attend or participate in outreach and learning enrichment activities where the City serves as a community partner, resource or facilitator.

of K-12 Students Enrichment Participants per Household - The average number of students per household who attend or participate in outreach and learning enrichment activities where the City serves as a community partner, resource or facilitator (can include repeat participation).

Strategic Priority #3

Deliver Quality Services Equitably and Respectfully

Department Goal

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

Objective

- 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.

Performance Indicators

Overall Customer Service by City Employees Satisfaction Index – % of Citizens who feel positive about the quality of the City's overall customer service delivery, interactions and responsiveness.

Service Process Satisfaction Rating – Citizen satisfaction level of request process on 5 point scale in the work request online Satisfaction Survey (excludes anonymous requests).

Service Outcome Satisfaction Rating – Citizen satisfaction level of request outcome on 5 point scale in work request online Satisfaction Survey (excludes anonymous requests).

% of Requests Resolved within 24 hours – % of customer or citizen service requests that are closed/completed less than or equal to one business day by City staff.

% of Requests Resolved within 5 days - % of customer or citizen service requests that are closed/completed less than or equal to five business days by City staff.

% Satisfied with Resolution Timeframe – Citizen satisfaction level of the time taken to resolve matters on a 5 point rating scale in the work request online Satisfaction Survey (excludes anonymous requests).

Objective

- 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.

Performance Indicators

All City Average Queue Wait Time – The time that elapses on average (seconds or minutes) once a caller enters any of the Main City Queues to the point when a call is picked-up or answered by a call agent or live person. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

All City Average Talk Time – Time taken (seconds or minutes) to service or complete All City inbound calls from when a presented call is picked-up or answered by a call agent or a live person to when the call is terminated. (Excludes hold time during a call). Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

All City Average Hold Time – The total time that elapses on average (seconds or minutes) when a caller is placed on hold status by a call agent or live person at any point when a call is being handled or serviced in any of the Main City Queues. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc..

All City Call Abandonment Rate – Number of callers or calls entering any of the Main City Queues that voluntarily terminate or abandon the call before a call agent or live person picks-up divided by total calls presented in all Queues.

All City % of Calls Handled – Number of calls presented in any of the Main City Queues and were answered by a call agent or live person divided by total calls presented in all Queues.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall quality of life in Winter Garden Satisfaction Index *	92%	93%	94%↑
Overall image or reputation of Winter Garden Satisfaction Index*	93%	90%	93%↑
Recommend living in Winter Garden to someone who asks Particiaption Index *	97%	95%	≥ 95%↑
Remain in Winter Garden for the next five years Participation Index *	92%	92%	≥ 95%↑
Winter Garden as a place to raise children Satisfaction Index *	94%	95%	≥ 95%↑
Winter Garden as a place to live Satisfaction Index *	98%	97%	≥ 95%↑
Overall Customer Service by City Employees Satisfaction Index *	87.5%	85%	90%↑
Service Process Satisfaction Rating **	89.7%	96.3%	≥ 95%↑
Service Outcome Satisfaction Rating **	88.6%	89.8%	≥ 95%↑
% Satisfied with Resolution Timeframe **	86.1%	87.5%	≥ 94%↑
Employee Motivation and Productivity Satisfaction Rating ***	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
All City Average Queue Wait Time (In Seconds) - All customer service areas combined ****	:38	:65	≤ :30↓
All City Average Talk Time (In Seconds) - All customer service areas combined ****	:107	:125	≤ :90↓
All City Average Hold Time (In Seconds) - All customer service areas combined ****	:48	:106	≤ :30↓
All City Call Abandonment Rate - All customer service areas combined ****	5.8%	9.2%	≤ 6%↓
All City % of Calls Handled - All customer service areas combined ****	94.1%	91.0%	≥ 94%↑
% of Requests Resolved ≤ 5 Days	89.4%	86.3%	≥ 95%↑
% of Requests Resolved within 24 hours	73.1%	66.1%	≥ 80%↑
# of City outreach and learning activities for K-12 students and families	240	238	225↑
# of K-12 students who participated in City outreach and learning activities	19,412	18,173	20,000↑
# of K-12 Students Enrichment Participants per Household	1.03	1.84	1.2 ↑

* 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. Values in FY24/25 show survey results last reported in June of 2024 only for comparative purposes.

**** Please note the BS&A and new phone system implementations coupled with a team transition, have negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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



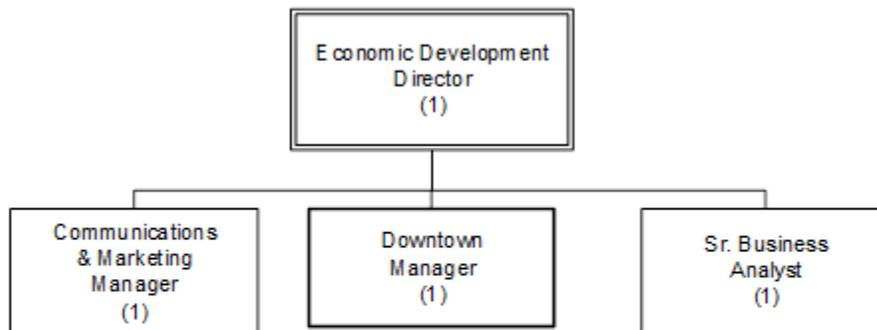
ECONOMIC DEVELOPMENT DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: Promote a sustainable thriving economy and business community which in turn creates prosperous conditions that build wealth, yield desirable job opportunities, generate growth and preserve a high quality of life.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Business Recruitment & Retention • Economic Gardening – Business Development, Business Assistance & Partnerships • Community Redevelopment Agency (CRA) • Downtown Commercial Operation and Merchant Affairs • Business/Resident Community Engagement • Business Communication, Marketing & Promotion • Strategic Development and Partnerships • Strategic Planning and Performance Management
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Uncertain effects of U.S. tariff negotiations on supply change cost across business segments • Increases in construction material costs and the impact on the pace of development • High federal interest rate and its effects on consumer spending • Unfavorable lease rate pressures on small local businesses • Managing the downtown parking demand while preserving the quality of life for surrounding residents • Curating/Promoting the right mix of downtown event programming to generate incremental visits, retain consumer vibrancy and lift sales activities for downtown merchants 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Commercial lending rates will continue to improve • U.S. tariff negotiations will favorably resolve and stabilize the marketplace • Federal interest rates begin to decrease • Continued increase in property values and jobs but at a slower rate • 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

Organizational Structure

FTE: 4



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Encourage a Thriving Economy

Department Goal

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

Objective

- Develop programs that encourage successful businesses through business development, technical assistance and networking to improve employment opportunities and a business climate that promotes success.

Performance Indicators

Employment Opportunity Satisfaction Index – Percentage of citizens who feel positive about employment opportunities in the city.

Overall Quality of Business and Service Establishments in Winter Garden Satisfaction Index – Percentage of citizens who feel positive about overall quality of business and service establishments throughout the City.

Variety of Business & Service Establishments Satisfaction Index – Percentage of citizens who feel positive about the diverse mix of business and service establishments throughout the City.

Shopping Opportunities Satisfaction Index – Percentage of citizens who feel positive about the shopping quality, options and opportunities within Winter Garden's City boundaries.

Overall Economic Health of Winter Garden Satisfaction Index – Percentage of citizens who feel positive about the overall economic health, condition and vitality of Winter Garden.

Economic Development Satisfaction Index – Percentage of citizens who feel positive about the overall economic development throughout the City or view the types of economic activities and opportunities as desirable.

% Change in City Population – Percentage change (increase/decrease) in current fiscal year's City population compared to prior year's City's population.

City Population – Total annual count of residents living in Winter Garden.

City-wide Commercial Occupancy Rate – Occupied commercial square footage compared to total square footage throughout the City (includes Downtown).

City Unemployment Rate – Number of unemployed workers throughout the City divided by total City workforce. Unemployed classification excludes persons in school full-time, working in the home, disabled, or retired. Only persons actively looking for a job or waiting to return to a job are considered unemployed.

of Jobs Added – Number of jobs added annually to Winter Garden's employment base (<http://www.wintergardenflprospector.com/>).

Average Wage of Total Jobs – Average annual wage of employment throughout Orange County (Enterprise Florida/US Bureau of Labor Statistics).

Annual % Change in Property Values – Percentage change (increase/decrease) in current fiscal year's property values compared to prior year's property values in Winter Garden. (per Orange County Property Tax Appraiser's Office).

Total Annual Property Values – Total annual dollar value of properties in Winter Garden (per Orange County Property Tax Appraiser's Office).

% Change in Median Household Income – Percentage change (increase/decrease) in current fiscal year's median household income compared to prior year's median household income in Winter Garden.

Median Household Income – Average income generated or earned per household in Winter Garden. It is determined by identifying the middle income value within a data set or range of household income values throughout Winter Garden.

Average Purchase Price of a New Home (Single-Family) – Annual aggregate purchase price value of newly built single family homes divided by units sold.

Department Goal

Foster entrepreneurship and empower business start-ups to bolster commerce

Objective

- Create a business friendly environment that facilitates and expedites entrepreneurial growth.

Performance Indicators

of Business Start-Ups & Expansions – Number of new businesses and expansions annually throughout WG measured by Business Tax data.

% Change in Business Tax Receipts – Percentage change in the annual proceeds collected relative to the City's business tax base (entities paying business taxes). Calculation: Current year's business tax receipts minus prior years' business tax receipts divided by prior year's total business tax receipts.

Annual Business Tax Receipts – Annual proceeds of business taxes collected from local entities.

Commercial Construction \$ Value – Fiscal year total monetary value of all commercial construction activity throughout Winter Garden.

Construction \$ Value per Commercial Building Permit – Average dollar value of construction work for each commercial building permit application submitted during the fiscal year.

Residential Construction \$ Value – Fiscal year total monetary value of all residential construction activity throughout Winter Garden.

Construction \$ Value per Residential Building Permit – Average dollar value of construction work for each residential building permit application submitted during the fiscal year.

Department Goal

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

Objectives

- 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.

Performance Indicators

Vibrant Downtown/Commercial Area Satisfaction Index – Percentage of citizens who feel positive about the economic vibrancy of the downtown district/commercial area in Winter Garden.

Downtown Commercial Occupancy Rate – Occupied square footage compared to total available square footage in the Downtown District.

Downtown CRA Taxable Value – Orange County Property Appraiser's determination of taxable value for properties within the CRA (Community Redevelopment Act) boundary.

East Winter Garden Commercial Occupancy Rates - Occupied commercial square footage compared to total available square footage in the East Winter Garden business district.

East Winter Garden CRA Taxable Value - Orange County Property Appraiser's determination of taxable value for properties within the East Winter Garden CRA boundary.

East Winter Garden Median/Average Home Value - Average home value or price of a residential dwelling among the identified list of residences within the East Winter Garden neighborhood community.

Dollars Invested per East Winter Garden Household - Annual dollars spent or invested in East Winter Garden commercial and neighborhood programs/initiatives (including CRA funds, grants, etc.) per household within the East Winter Garden neighborhood community (approx. 495 households).

Property Crimes in East Winter Garden – Count of property related crime incidents reported in the Historic East Winter Garden Neighborhood.

Violent Crimes in East Winter Garden – Count of violent related crime incidents reported in the Historic East Winter Garden Neighborhood.

of Gang and Drug Related Crimes in East Winter Garden – Count of both gang and drug related crime incidents reported in the Historic East Winter Garden Neighborhood.

of Total Crimes in East Winter Garden – Count of total crime incidents reported in the Historic East Winter Garden Neighborhood.

Crime Per Household (East Winter Garden) – Relationship of total crime incidents or occurrences reported per household within the Historic East Winter Garden Neighborhood.

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.

Performance Indicators

Opportunities to Participate in Community Matters Satisfaction Index – Percentage of Citizens who feel positive about their level of access and awareness to participate in matters that impact the community.

Job Winter Garden Does at Welcoming Citizen Involvement Satisfaction Index – Percentage of Citizens who feel positive about how well the City includes and involves them in government affairs.

Public Information Services Satisfaction Index - Percentage of Citizens who feel positive about the overall access, quality and usefulness of Public Information delivered through various media.

Residents Connection and Engagement with their Community Satisfaction Index - Percentage of Citizens who feel positive about their ability easily connect and engage with their community in various capacities.

Making All Residents Feel Welcome Satisfaction Index - Percentage of Citizens who feel positive about the City's efforts to make residents feel welcomed and valued.

Sense of Civic/Community Pride Satisfaction Index - Percentage of Citizens who feel positive about their value and celebration for civic and community pride.

Sense of Community Satisfaction Index - Percentage of Citizens who feel positive about the overall sense of community cohesiveness and unity.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Employment Opportunity Satisfaction Index *	58%	40%	58%↑
Overall Quality of business and service establishment in Winter Garden Satisfaction Index *	92%	85%	92%↑
Variety of business and service establishments Satisfaction Index *	81%	75%	81%↑
Shopping Opportunities Satisfaction Index *	76%	74%	79%↑
Overall Economic Health of Winter Garden Satisfaction Index *	85%	77%	85%↑
Economic Development Satisfaction Index *	75%	71%	76%↑
Vibrant Downtown/Commercial Area Satisfaction Index *	90%	87%	92%↑
Opportunities to Participate in Community Matters Satisfaction Index *	73%	69%	74%↑
Job Winter Garden Government Does at Welcoming Citizens Involvement Satisfaction Index *	71%	70%	76%↑
Public Information Services Satisfaction Index *	81%	79%	84%↑
Residents Connection and Engagement with their Community Satisfaction Index *	73%	72%	77%↑
Making All Residents Feel Welcome Satisfaction Index *	89%	83%	89%↑
Sense of Civic/Community Pride Satisfaction Index *	85%	78%	85%↑
Sense of Community Satisfaction Index *	83%	81%	86%↑
Employee Motivation and Productivity Satisfaction Rating**	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
City Population	50,970	52,069	53,000 ↑
% Change in City Population	0.3%	1.1%	1.8%↑
City-wide Commercial Occupancy Rate	97.4%	92.7%	98%↑
City Unemployment Rate	2.4%	3.4%	3.0%↓
# of Jobs Added (In Winter Garden)	1,210	1,782	1,150↑
Average Wage of Total Jobs	\$57,960	\$60,210	\$62,000↑
Annual % Change in Property Values	12.8%	9.2%	9.3%↑
Total Annual Property Values	\$5,570,212,378	\$6,084,537,308	\$6,087,968,520↑
% Change in Median Household Income	9.5%	10.6%	4.5%↑
Median Household Income	\$102,855	\$113,708	\$107,500↑
Average Purchase Price of a New Home (Single-Family)	\$590,300	\$751,700	\$605,000↑
# of Business Start-Ups & Expansions	410	105	420↑

% Change in Business Tax Receipts***	-4.0%	N/A	0.6%↑
Annual Business Tax Receipts ***	\$251,643	N/A	\$253,200↑
Commercial Construction \$ Value ***	\$160,082,124	N/A	\$175,500,000↑
Construction \$ Value per Commercial Building Permit ***	\$488,055	N/A	\$585,000↑
Residential Construction \$ Value ***	\$66,414,008	N/A	\$72,200,000↑
Construction \$ Value per Residential Building Permit ***	\$25,233	N/A	\$36,100↑
Downtown Commercial Occupancy Rate	98%	95%	99%↑
Downtown CRA Taxable Value	\$382M	\$403M	\$403M↑
East Winter Garden Commercial Occupancy Rates	86.6%	92%	90%↑
East Winter Garden CRA Taxable Value	\$176.6M	\$163.5M	\$163.5M↑
East Winter Garden Median/Average Home Value	\$345,200	\$344,378	\$340,000↑
Dollars Invested per East Winter Garden Household	\$4,802	\$3,731	\$4,444↑
# Property Crimes in East Winter Garden	41	52	50↓
# Violent Crimes in East Winter Garden	6	12	20↓
# Gang and Drug Related Crimes in East Winter Garden	2	24	20↓
# Total Crimes in East Winter Garden	86	154	180↓
Crimes per Household (East Winter Garden)	.06	.31	.36↓

* 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.

*** KPI unavailable at time of reporting due to recent ERP transition.

≤ ≥ 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



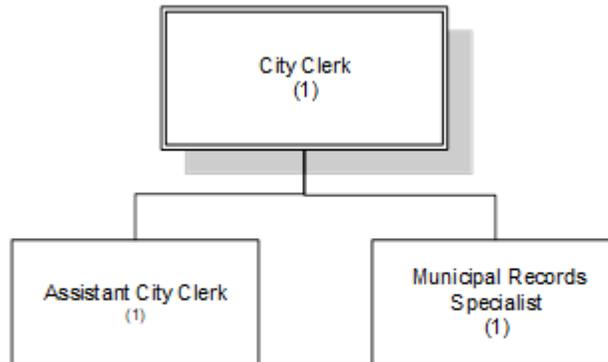
CITY CLERK'S DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: The City Clerk's Office is committed to serving the public by striving for excellence in ensuring integrity of the legislative process, municipal elections, administrative support, accuracy of information and preservation of official public documents.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Educate all staff of responsibility for their department's records • Timely adaptation to new legislative mandates or changes • Ensuring ownership for records compliance in each department and applying appropriate retention policy 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Monitor and preserve legislative and administrative law updates • Continued effective alliances with multiple departments • Preserved integrity of electronic documents and information • Maximize timely access to records and information for citizens and staff • Department liaisons: <ul style="list-style-type: none"> ○ provide the correct information in a timely manner related to records requests ○ request disposition to ensure proper storage of only the documents needed

Organizational Structure

FTE: 3



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Provide Transparent and Accountable Government

Department Goal

Improve access, retention, and integrity of City records

Objectives

- Deploy reinforcement records management training content and curriculum utilizing a two-pronged approach, first to new hires during on-boarding and then ongoing follow-up training for existing employees, to ensure responsible, accurate and complete records management practices throughout the City.
- Provide City Commission, staff, citizens, and other agencies with timely and accurate support on records retention, disposition, meeting agendas and minutes.

Performance Indicators

City Clerk's Office Fulfillment & Experience Rating – Percentage of citizens who feel positive about the services provided by the City Clerk's office.

Annual Disposition Request Rate - Number of departments who requested disposition of records compared to total number of departments.

% Reasonable Records Requests Timely Completed - Number of reasonable records requests fulfilled within 48 hours compared to total number of reasonable records requests (to exclude complicated requests).

% Agenda Packets Timely Distributed - Number of agenda packets distributed at least 4 days prior to a Commission meeting compared to total number of agenda packets.

% Commission Meeting Minutes Timely Posted - Number of Commission meeting minutes posted to the City website within 2 days of Commission approval compared to total number of Commission meeting minutes posted.

% Accurate Commission Meeting Minutes Adopted - Number of Commission meeting minutes packets adopted without a correction compared to total number of meeting minute packets.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATORS RESULTS & TARGETS

Performance Indicator	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80%↑
City Clerk's Office Fulfillment & Experience Satisfaction Rating **	100%	N/A	≥ 90%↑
OPERATIONAL INDICATORS			
Annual Disposition Request Rate	24%	100%	75%↑
% Reasonable Records Requests Timely Completed	100%	100%	100%↑
% Agenda Packets Timely Distributed	100%	100%	100%↑
% Commission Meeting Minutes Timely Posted	100%	100%	100%↑
% Accurate Commission Meeting Minutes Adopted	100%	100%	100%↑

* 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.

** In-house survey offered to any person who completes a records request. Future plan to include this metric in the biennial National Citizen Survey (NCS) in order to have a more scientific response.

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

≤ ≥ 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.

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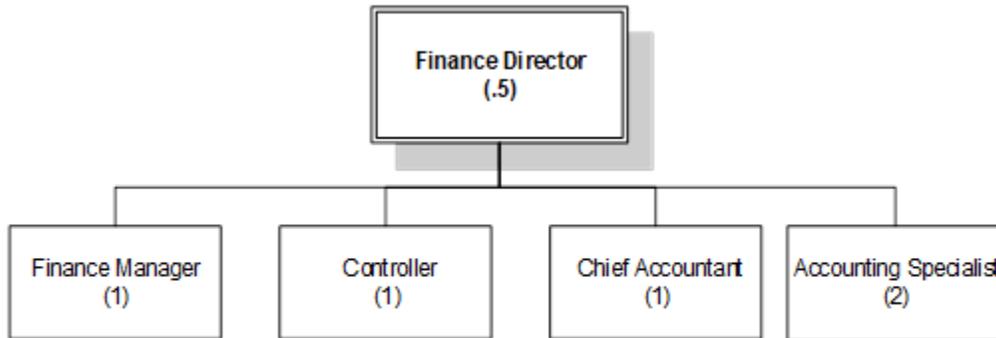


FINANCE DEPARTMENT FISCAL MANAGEMENT BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: Preserve financial wellness and the fiscal integrity of the City as well as facilitate accounting and procurement standards.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Financial Management – Treasury, Management & Budgeting, Accounting & Controls • Payroll Administration • Accounts Payable & Accounts Receivable
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Unfavorable State legislative changes • Economic instability of the State and Nation • Inflationary effects to cost for fuel, material, repair and maintenance and supply costs • Supply chain delays impact the timing of projects 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Favorable audited financial statements • Budget with considerations for inflation on goods and materials as well as pressure for higher wages for new recruits/hires • American Rescue Plan Act 2021 (ARPA) funding will be available for infrastructure projects • Availability of externally sourced funding pursued

Organizational Structure

FTE: 5.5



FY 2025-2026 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.

Performance Indicator

Budget to Actual Variance Percentage – Percentage difference between overall actual results and original budget expectations relative to the City's (unaudited) financials where '+' sign = favorable compare to budget while '-' sign = unfavorable compare to budget.

Strategic Priority #2

Deliver Quality Services Equitably & Respectfully

Department Goal

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

Objective

- 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.

Performance Indicator

Fiscal Management Overall Customer Service Satisfaction Rating – Percentage of employees who felt that the overall customer service experience was either "satisfactory or outstanding" based on the City's Customer Service Standards of Ownership, Responsive, Respectful & Professional.

Objective

- 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.

Performance Indicators

External Grant Funding Received – Externally sourced funding awarded, received and realized via grants (State and Federal), Federal appropriations or other sources to facilitate and subsidize City cost.
Number of Grants and/or Other External Funding Sources Pursued - Number of external funding (grants, federal appropriations or other) applied for and/or pursued by the City.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80%↑
Fiscal Management Overall Customer Service Satisfaction Rating *	96.1%	96.1%	≥ 90%↑
FINANCIAL INDICATORS			
Budget to Actual Variance (City Overall Financials) **	+7%	+2%	+5%↑
External Grant Funding Received***	\$698,834	\$1,084,286	\$10,000,000↑
OPERATIONAL INDICATOR			
Number of Grants and/or Other External Funding Sources Pursued	22	19	6↑

* 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 compare to budget while '-' sign indicates unfavorable actual compare 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.

≤ ≥ 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.

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FINANCE DEPARTMENT

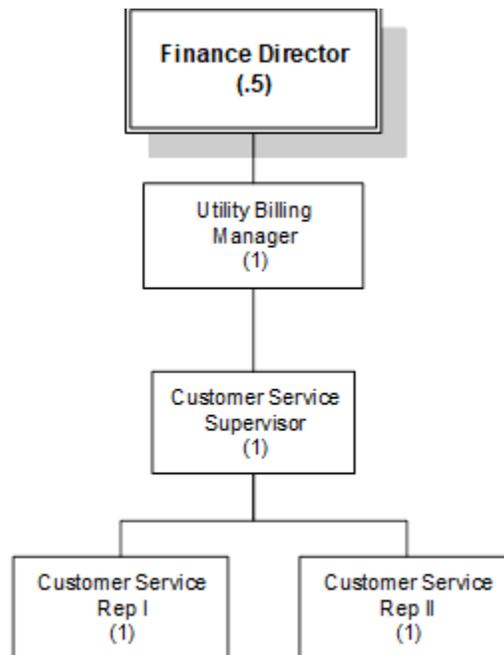
UTILITY BILLING

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: To provide exceptional customer service experience as well as ensure an efficient and effective billing process.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Service turn offs for non-payment are labor intensive • Call volume during cut-offs increases handle time • Meter shortage has slowed meter replacement process and could cause delays for new construction homes 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Increased payments online, over the phone and by mail • Talk time and hold time will remain steady and in control due to new and more proficient staff assisting residents • Obtaining email address list from all residents will continue and enhance the way we communicate and serve

Organizational Structure

FTE: 4.5



FY 2025-2026 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.

Performance Indicators

Utility Billing Service Satisfaction Index – Percentage of citizens or households surveyed (from the biennial citizen survey) who feel positive about the services delivered by Winter Garden's Utility Billing Department.

Overall Service Experience Satisfaction Rating – Percentage of UB customer service respondents via surveys who rated their overall satisfaction level (service experience and resolution) as good or excellent.

Average Queue Wait Time – The time that elapses on average (seconds or minutes) once a caller enters the UB Queue to the point when a call is picked-up or answered by a call agent or live person.

Average Talk Time – Time taken (seconds or minutes) to service or complete UB calls from when a presented call is picked-up or answered by a call agent or a live person to when the call is terminated. (Excludes hold time during a call).

Average Hold Time – The total time that elapses on average (seconds or minutes) when a caller is placed on hold status by a call agent or live person at any point when a call is being handled or serviced in the UB Queue.

Call Abandonment Rate – Number of callers or calls entering the UB Queue that voluntarily terminated or abandoned the call before a call agent or live person picked-up divided by total calls presented in the Queue.

% of Calls Handled – Number of calls presented/that entered the UB Queue and were answered by a call agent or live person divided by total calls presented in the Queue.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Utility Billing Service Satisfaction Index *	82%	77%	82%↑
Overall Service Experience Satisfaction Rating (monthly in-house survey)	95.1%	91.4%	≥ 90%↑
Employee Motivation and Productivity Satisfaction Rating	78.8%	78.8%	≥80%↑
OPERATIONAL INDICATORS			
Average Queue Wait Time (in seconds)	:56	:64	≤ :55↓
Average Talk Time (in seconds)	:142	:145	≤ :120↓
Average Hold Time (in seconds)	:61	:96	≤ :90↓
Call Abandonment Rate	7.3%	10.1%	≤ 6%↓
% of Calls Handled	92.6%	90.0%	≤ 95%↑

* 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.

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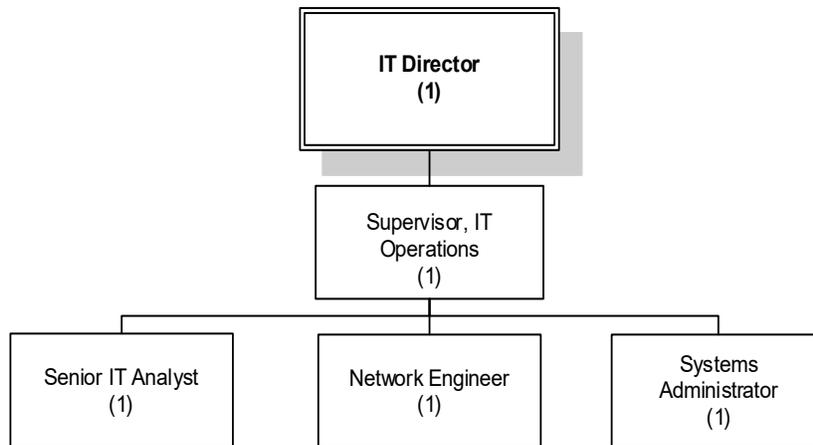


INFORMATION TECHNOLOGY BUSINESS PLAN & PERFORMANCE INDICATORS

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Failure to be informed on support requirements in a timely manner when called upon to facilitate department technology projects • 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 • On-call dependability • Uncertainty of impending tariff impacts 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 • Level of staff training will be adequate for any changes in technology • Budget approval for projects/capital items

Organizational Structure

FTE: 5



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Deliver Quality Services Equitably & Respectfully

Department Goal

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

Objective

- 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 fulfillment process, targeting responsiveness and timely resolution to achieve a first contact resolution rate of at least 70%.

Performance Indicator

IT Overall Service Satisfaction Rating – Percentage of employees who felt that the overall customer service experience was either "satisfactory or outstanding" based on the City's Customer Service Standards of Ownership, Responsive, Respectful & Professional.

Helpdesk Average First Response Time (Regular) - The time taken by IT staff to provide an initial response after a customer has reported an incident or requests a regular service (measured in hours).

Helpdesk Average First Response Time (High Priority) - The time taken by IT staff to provide an initial response after a customer has reported an incident or requests a high priority service (measured in minutes).

Helpdesk First Contact Resolution Rate - Percentage of tickets that are resolved within the first customer interaction.

Department Goal

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

Objectives

- 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.

Performance Indicators

Involuntary Abandonment Rate – Percentage of time callers are involuntarily aborted or rejected by the City's phone system due to technical defect or failure (calls aborted = exception in the call workflow; calls rejected = a system resource capacity issues due to not enough port). Calculation: total calls abandoned or rejected / total calls presented in the Webex application.

% Uptime and Availability of Systems – Percentage of time or occasions where the system network was available for productive use for all service areas and employees (City Hall, City overall, PD, VPN tunnels).

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
IT Overall Service Satisfaction Rating *	95.4%	95.4%	≥ 90% ↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
OPERATIONAL INDICATORS			
Helpdesk Average First Response Time - Regular (in hours)	N/A	1.06	≤ 24 ↓
Helpdesk Average First Response Time – High Priority (in minutes) <small>(new measure)</small>	N/A	N/A	≤ 60 ↓
Helpdesk First Contact Resolution Rate	84.7%	78.1%	≥ 80% ↑
Involuntary Abandonment Rate**	2.26%	17.93%	≤ 2.0% ↓
% Uptime and Availability of Systems	99.88%	100.0%	≥ 99.5% ↑

* 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 has negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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.

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ADMINISTRATIVE SERVICES

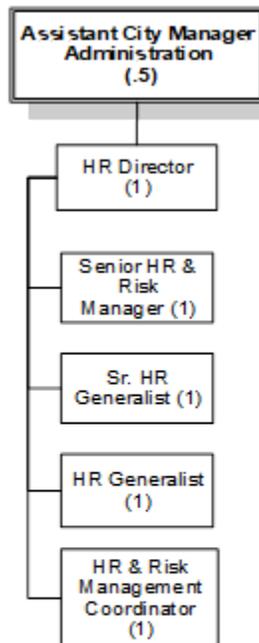
HUMAN RESOURCES

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: To recruit, engage, develop, support, and retain a skilled, diverse workforce.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Recruitment and Retention • Employee Support Services • Employee Organizational Development • Employee Relations • Risk Management • Employee Benefits
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Increased challenges maintaining competitiveness locally with recruiting and retention of staff due to talent shortage in local labor market (i.e., finding qualified candidates with the required experience, training, & certification) and a significant increase in market pay rates • Address the ongoing trend of rising pay ranges, including calibrating pay for existing staff (to address both market discrepancies and internal pay compression) and increasing new hire pay rates to attract talent • Increased labor relations volume due to four unions • Retention of existing talent and shortage of skilled talent to fill vacancies • Need for succession planning for key positions with pending retirements identified over the course of the next 5 years 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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

Organizational Structure

FTE: 5.5



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Recruit, Develop and Retain Top Talent

Department Goal

Recruit and select high quality candidates for all positions

Objective

- Monitor and improve recruitment, interview, and selection process to impact improved time-to-fill timeframes and quality of hire.

Performance Indicators

Overall Employee On-Boarding Satisfaction Rate – Number of employees surveyed who felt very satisfied about their overall on-boarding experience (both HR & Department roles) – to occur 90 days after hire date

HR On-Boarding Satisfaction Rating – Number of employees surveyed who felt very satisfied about the on-boarding experience provided by HR – to occur 90 days after hire date

Department On-Boarding Satisfaction Rating – Number of employees surveyed who felt very satisfied about the on-boarding experience provided by the Department and/or supervisors – to occur 90 days after hire date

Average Time to Fill High-Level Salaried Position – The number of days it takes on average to fill a high-level salaried or professional position from the time a vacancy is created to when there is acceptance of a job offer by a candidate

Average Time to Fill Mid-Level Professional Position – The number of days it takes on average to fill a mid-level or professional position from the time a vacancy is created to when there is acceptance of a job offer by a candidate

% of Mid & High Level Positions filled within 90 Days – The number of open job requisitions filled (acceptance of an offer) within 90 business days of vacancy compared to all salaried open job requisitions. Excludes high-level director and above positions

Department Goal

Increase development opportunities for City employees

Objectives

- 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.

Performance Indicators

Training Experience Satisfaction Rating – Number of employees trained who found the training experience beneficial and very satisfactory (measuring knowledge, presentation and helpful value) compared to total employees trained.

Internal Training Cost Per Employee – Annual in-house supervisory employee development program (EDP) cost per supervisory FTE (includes materials and HR staff time committed - planning, preparation and delivery). Calculation: Total Internal (EDP) Training Cost realized annually divided by total count of Supervisory FTEs.

External Training Cost Per Employee – Annual external supervisory employee development program (EDP) cost per supervisory FTE (includes consultant fees, materials and direct HR staff time committed to preparation and support). Calculation: Total External (EDP) Training Cost realized annually divided by total count of Supervisory FTEs.

Training Hours Per Supervisory Employee – Hours of required training realized annually per supervisory employee or FTE.

Career Development Leadership Effectiveness Satisfaction Index - Overall satisfaction level (more than satisfied and satisfied) of nonsupervisory employees who rate the support and effectiveness level of the Career Development Program delivery and experience. **Target competency areas include:** Productive/supportive/informative coaching and feedback; creating a productive/cohesive/collaborative work environment; responsiveness/helpfulness when navigating the career development process; and ongoing/regular communication and follow-up that supports progress with development and career goal achievement.

Department Goal

Monitor attendance and productivity of workforce

Objective

- Monitor and manage employee time-off and any impact on departmental and City operations.

Performance Indicators

Sick Hours per FTE – The number of sick hours used by all employees annually divided by total FTEs.

Average Time Off per FTE – The number of hours used for time off (in all categories except worker's comp and light duty) by all employees annually divided by total FTEs.

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.

Performance Indicators

*Annual health care reserve per Member – Cumulative inception-to-date net savings from prior year funds dedicated to offset future health insurance claims **divided** by total number of members enrolled in health benefits (i.e. employees, children, spouse, dependents etc.).*

*Net budgeted health care plan cost per Member – Total budgeted health care planned cost less employee contributions **divided** by total number of members enrolled in health benefits (i.e. employees, children, spouse, dependents etc.).*

*Net City health care plan cost per Member – Total annual actual health care cost(claims) **less** total employee premium contributions. **divided** by total number members enrolled in health benefits. Employees reflect both active and retired.*

Stop Loss Ratio – Total refunds received for catastrophic claims (those above \$150,000) compared to overall medical claims.

City Insurance Claims Ratio/Rate – Relationship between actual net City health care plan cost and budgeted health care plan cost.

*Fixed costs PMPM (per member per month) – Sum of administration, stop/loss, and stop/loss aggregate costs **divided** by total number of members enrolled in health benefits (i.e. employees, children, spouse, dependents etc.).*

Strategic Priority #3

Deliver Quality Services Equitably & Respectfully

Department Goal

Achieve a productive and safe workplace

Objective

- Continue to expand City-wide safety training efforts to minimize employee injuries and lost work days.

Performance Indicators

Citywide Lost Workdays Due to On-The-Job Injuries per FTE – Total number of lost days (due to work related injuries) realized on average per City employee (FTE) annually. Calculation: Total lost workdays for police + fire + general employees due to work related injuries divided by total City FTEs. (excludes light-duty)

General Employee Lost Workdays Due to On-The-Job Injuries per FTE – Total number of lost days (due to work related injuries) realized on average per General employee (FTE) annually. Calculation: Total hours lost due to injuries divided by standard works hours per day divided by total general employee FTEs. (excludes light-duty)

Police Lost Workdays Due to On-The-Job Injuries per FTE – Total number of lost days (due to work related injuries) realized on average per Police employee (FTE) annually. Calculation: Total hours lost due to injuries divided by standard work hours per day divided by total Police FTEs. (excludes light-duty)

Fire Lost Workdays Due to On-The-Job Injuries per FTE – Total number of lost days (due to work related injuries) realized on average per Fire employee (FTE) annually. Calculation: Total hours lost due to injuries divided by standard work hours per day divided by total Fire FTEs. (excludes light-duty)

Citywide Light Duty Days Due to On-The-Job Injuries per FTE – Total number of days of Light Duty (due to work related injuries) realized on average per City employee annually. Calculation: Total light duty days for police + fire + general employees due to work related injuries divided by total City FTEs.

General Employee Light Duty Days Due to On-The-Job Injuries per FTE – Total number of days of Light Duty (due to work related injuries) realized on average per General employee annually. Calculation: Total light duty hours due to injuries divided by standard works hours per day divided by total general employee FTEs.

Police Light Duty Days Due to On-The-Job Injuries per FTE – Total number of days of Light Duty. (due to work related injuries) realized on average per Police employee annually. Calculation: Total light duty hours due to injuries divided by standard works hours per day divided by total Police FTEs.

Fire Light Duty Days Due to On-The-Job Injuries per FTE – Total number of days of Light Duty (due to work related injuries) realized on average per Fire employee annually. Calculation: Total light duty hours due to injuries divided by standard works hours per day divided by total Fire FTEs.

Department Goal

Excellent and professional HR service experience to all employees and departments

Objective

- 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.

Performance Indicator

HR Overall Customer Service Satisfaction Rating – Percentage of employees who felt the overall customer service experience was either "satisfactory or outstanding " based on the City's Customer Service Standards of Ownership, Responsive, Respectful & Professional.

Strategic Priority #4

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objectives

- Foster an environment of collaboration and effective communication through ongoing coaching and feedback opportunities that will result in highly motivated and productive employees.
- Foster a City-wide employee recognition and rewards program designed to acknowledge and reward employees in order to impact employee morale, engagement, and retention.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall Employee On-Boarding Satisfaction Rate	100%	100%	100% ↑
HR On-Boarding Satisfaction Rating	100%	100%	100% ↑
Department On-Boarding Satisfaction Rating	100%	100%	100% ↑
Training Experience Satisfaction Rating	N/A	92%	100% ↑
Career Development Leadership Effectiveness Satisfaction Index *	87.0%	87.0%	89% ↑
HR Overall Customer Service Satisfaction Rating *	91.1%	91.1%	≥ 90% ↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
FINANCIAL INDICATORS			
Annual Healthcare Reserve/Member	\$1,235	\$1,789	\$3,000 ↑
Net Budgeted Healthcare Plan Cost/Member	\$12,434	\$13,770	\$13,000 ↓
Net City Healthcare Plan Cost/Member	\$11,746	\$11,981	\$10,000 ↓
Fixed Cost PMPM (per member per month)	\$2,751.95	\$2,817.00	\$3,000 ↓
Stop/Loss Ratio	11%	1%	15% ↓
City Insurance Claims Ratio	94%	87%	≤ 100% ↓
Internal Training Cost Per Employee	\$0	\$56	\$75.00 ↑
External Training Cost Per Supervisory Employee	\$0	\$880	\$300.00 ↑
OPERATIONAL INDICATORS			
Average Time to Fill High-Level Salaried Position (In Days)	25	N/A	≤ 90 ↓
Average Time to Fill Mid-Level/Professional Position (In Days)	43	63	≤ 90 ↓
% of Mid & High Level Positions filled within 90 Days	100%	100%	≥ 85% ↑
Training Hours Per Supervisory Employee	3	36	16 ↑
Sick Hours per FTE	45.1	50.4	≤ 45 ↓
Average Time Off per FTE (Hours)	206.4	210.5	≤ 200 ↓
Citywide Lost Workdays Due to On-The-Job Injuries per FTE	0.22	0.37	≤ 0.45 ↓

General Employee Lost Workdays Due to On-The-Job Injuries per FTE	0.22	0.4	≤ 0.37↓
Police Lost Workdays Due to On-The-Job Injuries per FTE	0.11	0.26	≤ 0.50↓
Fire Lost Workdays Due to On-The-Job Injuries per FTE	0.37	0.37	≤ 0.90↓
Citywide Light Duty Days Due to On-The-Job Injuries per FTE	0.32	0.3	≤ 0.65↓
General Employee Light Duty Days Due to On-The-Job Injuries per FTE	0.22	0.3	≤ 0.60↓
Police Light Duty Days Due to On-The-Job Injuries per FTE	0.40	0.08	≤ 0.90↓
Fire Light Duty Days Due to On-The-Job Injuries per FTE	0.61	0.61	≤ 0.80↓

* 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

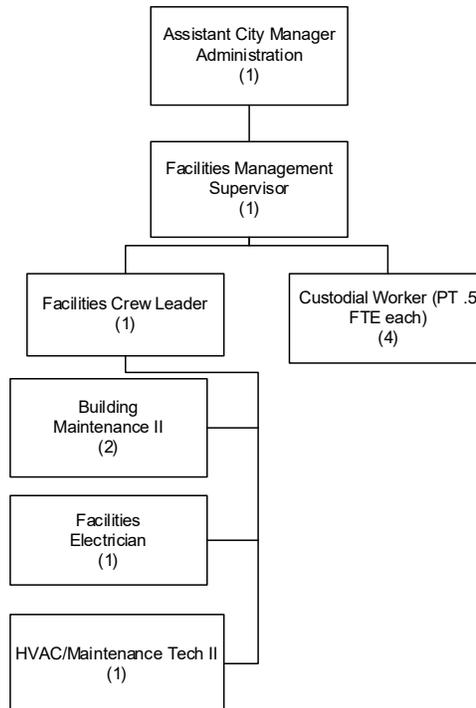


ADMINISTRATIVE SERVICES FACILITIES MANAGEMENT BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: Enhance and maintain the appearance and safety of the City by the efficient management of its facilities.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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: 8.25



FY 2025-2026 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

Objective

- Proactively review the service delivery process and experience to achieve an overall facilities management satisfaction rating of at least **90%**.

Performance Indicator

Facilities Overall Customer Service Satisfaction Rating – Percentage of employees who felt that the overall customer service experience was either "satisfactory or outstanding" based on the City's Customer Service Standards of Ownership, Responsive, Respectful & Professional

Objectives

- Ensure a responsive Facilities operation to all work request demand while containing repair costs within acceptable parameters and optimizing the efficient utilization of resources.
- Create a ten-year asset repair/replacement plan and schedule to help effectively predict future costs and labor needs for budgeting purposes.

Performance Indicators

Average Days to Close Level 1 Service Work Requests – Days taken to complete a level 1 (critical life and safety failure) work request from submission of request to the closing of the work order to fulfill the request.

Average Days to Close Level 2 Service Work Requests – Days taken to complete a level 2 (equipment defect or malfunction) work request from submission of request to the closing of the work order to fulfill the request.

Average Level 1 Repair Costs – Average repair and maintenance cost incurred for level 1 (critical life and safety failure) related service requests.

Average Level 2 Repair Costs – Average repair and maintenance cost incurred for level 2 (equipment defect or malfunction) related service requests.

% Preventive Maintenance vs Corrective Maintenance – Percentage or ratio of preventative maintenance work orders completed compared to corrective maintenance work orders completed.

Average Preventive Maintenance Hours – Average hours utilized to complete/fulfill preventive maintenance activities on City facilities (buildings, complexes and parks). Calculation: total preventive maintenance related hours realized on completed work orders divided by total number of preventive maintenance work orders completed.

Average Preventive Maintenance Cost – Average cost realized to complete/fulfill preventive maintenance activities on City facilities (buildings, complexes and parks). Calculation: total preventive maintenance costs (labor, parts, material, equipment, contractors) realized on completed work orders divided by total number of preventive maintenance work orders completed.

Average Corrective Maintenance Hours – Average hours utilized to complete/fulfill corrective maintenance activities on City facilities (buildings, complexes and parks). Calculation: total corrective maintenance related hours realized on completed work orders divided by total number of corrective maintenance work orders completed.

Average Corrective Maintenance Cost – Average cost realized to complete/fulfill corrective maintenance activities on City facilities (buildings, complexes and parks). Calculation: total corrective maintenance costs (labor, parts, material, equipment, contractors) realized on completed work orders divided by total number of corrective maintenance work orders completed.

Average Request For Services Task Hours – Average hours utilized to complete/fulfill miscellaneous ad-hoc service tasks that are not corrective, preventative or project related activities. Calculation: total request for services (RFS) task related hours realized on completed work orders divided by total number of request for services (RFS) task work orders completed.

Average Request For Services Task Cost – Average cost realized to complete/fulfill miscellaneous ad-hoc service tasks that are not corrective, preventative or project related activities. Calculation: total request for services (RFS) task related cost (labor, parts, material, equipment, contractors) on completed work orders divided by total number of request for services (RFS) task work orders completed.

Average Events Related Hours – Average hours utilized to complete/fulfill event-based work assignments or activities (not PM or CM) on City facilities (buildings, complexes and parks). Calculation: events related work hours realized on completed work orders divided by total number of events related work orders completed.

Average Events Related Cost – Average cost realized to complete/fulfill event-based work assignments on City facilities (buildings, complexes and parks). Calculation: total event related work costs (labor, parts, material, equipment, contractors) realized on completed work orders divided by total number of event related work orders completed.

Strategic Priority #2

Foster a Culture of Teamwork and Collaboration

Department Goal

Promote a high performing organization

Objectives

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

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Facilities Overall Customer Service Satisfaction Rating *	91.9%	91.9%	≥ 90% ↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
FINANCIAL INDICATORS			
Average Level 1 Repair Costs (Life & Safety Failures)	\$183.00	\$340.50	≤ \$200 ↓
Average Level 2 Repair Costs (Equipment Defects)	\$165.75	\$157.25	≤ \$275 ↓
Average Preventive Maintenance Cost	\$110.50	\$79.50	≤ \$250 ↓
Average Corrective Maintenance Cost	\$323.00	\$344.25	≤ \$450 ↓
Average Request For Services Task Cost **	\$287.25	\$120.51	≤ \$250 ↓
Average Events Related Cost ** (new measure)	N/A	\$7,938.00	≤ \$5,280 ↓
OPERATIONAL INDICATORS			
Average Days to Close Level 1 Service Work Requests (Life & Safety Failures)	1	1.25	≤ 2 ↓
Average Days to Close Level 2 Service Work Requests (Equipment Defects)	2.3	2.3	≤ 3 ↓
% Preventive Maintenance vs Corrective Maintenance	36.5%	50.7%	≥ 60% ↑
Average Preventive Maintenance Hours	1.8	1.3	≤ 2 ↓
Average Corrective Maintenance Hours	3.7	2.6	≤ 4 ↓
Average Request For Services Task Hours	5	1.9	≤ 2 ↓
Average Events Related Hours (new measure)	N/A	119.9	≤ 132 ↓

* 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.

** Certain line items were included in this number in the past for historical data and will now be broken out to more clearly identify Facilities functions.

≤ ≥ 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



ADMINISTRATIVE SERVICES

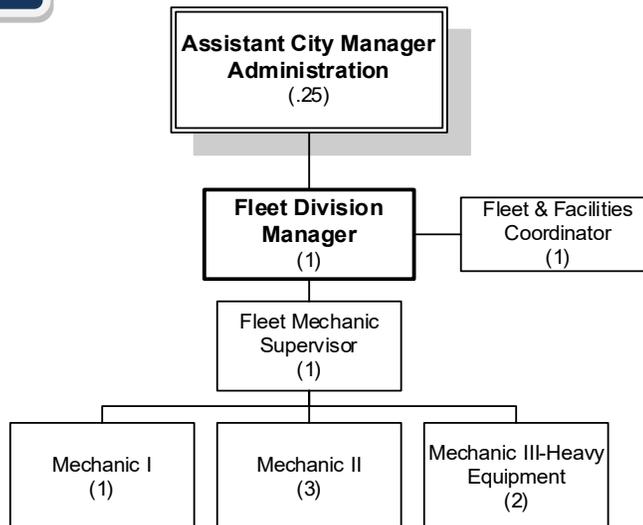
FLEET MANAGEMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: To efficiently maintain a safe and reliable fleet of City vehicles.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Preventive maintenance and repairs of vehicles and equipment • Ensure that vehicles and equipment are adequate and ready for use • Fuel management and distribution • Vehicle acquisition
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 • Inaccurate fuel and mileage reporting affects budgeting and analysis critical to future maintenance and vehicle depreciation costs • EPA requirements effect on pricing and availability of vehicles and parts 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 procurement needs and work requirements

Organizational Structure

FTE: 9.25



FY 2025-2026 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 costs and ensure that all fleet vehicles are available, reliable and sufficiently utilized to help achieve a productive workforce.

Performance Indicators

Overall Fleet Management Satisfaction Rating – Percentage of employees who felt that the overall customer service experience was either "satisfactory or outstanding" based on the City's Customer Service Standards of Ownership, Responsive, Respectful & Professional.

Overall Preventive Maintenance Adherence Rate– Total number of fleet vehicles/equipment brought in for service within 30 days or 500 miles of required service (service required every 6 months or 5k miles) compared to total number of vehicles requiring preventative maintenance across all categories.

Fire Dept. Preventive Maintenance Adherence Rate – Number of fire trucks, vehicles/equipment brought in for service within 30 days or 500 miles of required service (service required every 6 months or 5k miles) compared to total number of cars requiring preventative maintenance.

Police Dept. Preventive Maintenance Adherence Rate– Number of police vehicles/equipment brought in for service within 30 days or 500 miles of required service (service required every 6 months or 5k miles) compared to total number of cars requiring preventative maintenance.

Solid Waste Preventive Maintenance Adherence Rate– Number of solid waste vehicles/equipment brought in for service within 30 days or 500 miles of required service (service required every 6 months or 5k miles) compared to total number of cars requiring preventative maintenance.

General Support Preventive Maintenance Adherence Rate– Number of general support vehicles/equipment brought in for service within 30 days or 500 miles of required service (service required every 6 months or 5k miles) compared to total number of cars requiring preventative maintenance.

Vehicle Cost per Mile – Total cost incurred to maintain (corrective & preventive) and operate a fleet vehicle (fuel) divided by total mileage realized in the use of that vehicle (monthly, quarterly and/or annually).

Vehicle Cost per Hour – Total cost incurred to maintain (corrective & preventive) and operate a fleet vehicle (fuel) divided by total hours realized in the use of that vehicle (monthly, quarterly and/or annually).

Average Repair & PM Cost Per Fire Vehicle – Total unscheduled and scheduled cost (corrective and preventive) realized per Fire vehicle annually.

Average Repair & PM Cost Per Police Vehicle – Total unscheduled and scheduled cost (corrective and preventive) realized per Police vehicle annually.

Average Repair & PM Cost Per Solid Waste Vehicle – Total unscheduled and scheduled cost (corrective and preventive) realized per Solid Waste vehicle annually.

Average Repair & PM Cost Per Regular Vehicle – Total unscheduled and scheduled cost (corrective and preventive) realized per regular vehicle annually (light to medium duty).

Average Age of All Fleet Vehicles – Average age of all fleet vehicles (all categories) from vehicle manufacture date to the most current date of in-service user.

Average Age of Primary Fleet Vehicles -Average age of all fleet vehicles in primary daily use (excluding reserve vehicles) from vehicle manufacture date to the most current date of in-service use.

Preventive vs. Corrective Maintenance Ratio – Number of preventive maintenance work orders compared to the number of corrective repair work orders completed. Calculation: $(\text{Preventive maintenance WOs} / \text{Preventive maintenance WOs} + \text{Corrective repair WOs}) \times 100$.

Fleet Average Downtime – Average time (in hours) a vehicle is down or out of service due to scheduled or unscheduled repairs (operational failures).

Fleet Average PM Downtime – Average time (in hours) a vehicle is down or out of service due to scheduled repairs.

% Repeat Repairs/Failures – Number of vehicles that encounter the same operating failure at least twice in a 1 year cycle compare to total vehicles that completed work order repairs.

Fleet Assets-to-Mechanic Ratio – Relationship or number of active City fleet vehicles per technician. Calculation: $(\text{number of active vehicles} / \text{number of technicians})$.

% of Repairs Outsourced – Number of repairs sent to outside agencies for repairs compared total number of repairs.

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.

Performance Indicator

***Employee Motivation and Productivity Satisfaction Rating** – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.*

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall Fleet Management Satisfaction Rating *	97%	97%	≥ 90% ↑
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
FINANCIAL INDICATORS			
Vehicle Cost per Mile	\$3.99	\$5.22	\$4.50 ↓
Vehicle Cost per Hour	\$12.74	\$13.17	\$35.00 ↓
Average Repair & PM Cost Per Fire Vehicle	\$1,029	\$2,095	\$1,400 ↓
Average Repair & PM Cost Per Police Vehicle	\$289	\$640	\$620 ↓
Average Repair & PM Cost Per Solid Waste Vehicle	\$1,591	\$877	\$1,300 ↓
Average Repair & PM Cost Per Regular Vehicle	\$630	\$774	\$550 ↓
OPERATIONAL INDICATORS			
Overall Preventive Maintenance Adherence Rate	99.8%	99.8%	95% ↑
Fire Dept. Preventive Maintenance Adherence Rate	100%	100%	95% ↑
Police Dept. Preventive Maintenance Adherence Rate	99.6%	100%	95% ↑
Solid Waste Preventive Maintenance Adherence Rate	100%	100%	95% ↑
General Support Preventive Maintenance Adherence Rate	99.4%	99.6%	90% ↑
Average Age of All Fleet Vehicles (years)	9.0	8.8	10.0 ↓

Average Age of Primary Fleet Vehicles (years)	6.9	7.4	7.0↓
% Preventive vs. Corrective Maintenance	27.1%	38.4%	30%↑
Fleet Average Downtime Hours	23.5	64.3	30↓
Fleet Average PM Downtime Hours	6.9	8.9	8↓
% Repeat Repairs/Failures	4.26%	3.50%	2.5%↓
Fleet Assets-to-Mechanic Ratio	55.0	57.0	63.0↓
% of Repairs Outsourced	6.0%	8.5%	7%↓

* 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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POLICE DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

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)
- Enforce City codes

CHALLENGES:

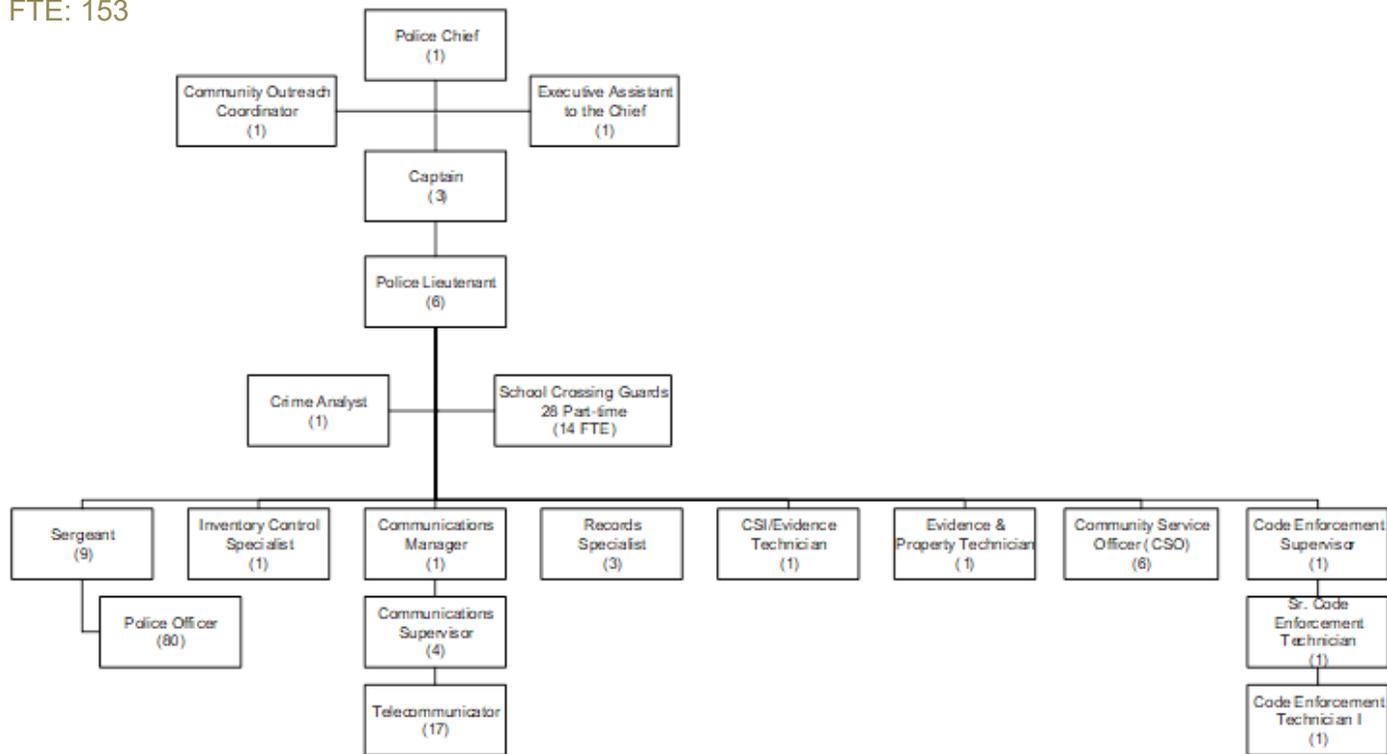
- Outgrowing the current police department buildings and are facing scheduling difficulties with training/shooting facilities
- Records Management Software upgrade challenges on reporting crime statistics and the data migration from one system to another
- Extended economic pressures could increase overall 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
- Effect of the state of the economy on land/property maintenance, development and re-development causes more code violations to occur
- 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
- New Records Management Software system will be updated to assist and improve the efficiency of crime statistics reporting

Organizational Structure

FTE: 153



FY 2025-2026 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

Objective

- Identify and address crime trends, targeting unlocked vehicles and shoplifting at the mall, to decrease the number of property crimes and improve the safety perceptions of our citizens.

Performance Indicators

Safety from Property Crimes Index – Percentage of citizens as measured by survey who feel safe from property crimes (burglary, larceny, theft, motor vehicle theft)

of Property Crimes Reported – Number of reported property crimes annually (burglary, larceny, theft, motor vehicle theft)

Property Crime Clearance Rate – % of property crimes solved (by an arrest or exceptional means) compared to total property crimes committed annually

Property Crime Rate per 1,000 Residents – Number of property crimes reported annually per 1,000 Winter Garden residents.
Calculation: total # of property crimes for the year / (total city population/1,000)

Objective

- Analyze trends and improve violent crime prevention initiatives throughout the community to achieve a high sense of safety regarding violent crimes.

Performance Indicators

Safety From Violent Crime Index – Percentage of citizens surveyed who feel positive from violent crimes (murder, forcible rape, robbery & aggravated assault)

of Violent Crimes Reported – # of reported violent crimes annually (murder, forcible rape, robbery, aggravated assault)

Violent Crime Clearance Rate – % of violent crimes solved (by an arrest or exceptional means) compare to total violent crimes committed annually

Violent Crime Rate per 1,000 Residents – Number of violent crimes reported annually per 1,000 Winter Garden residents.
Calculation: total # of violent crimes for the year / (total city population/1,000)

Objective

- Expand Crime Prevention initiatives to improve the sense of safety around the 'crime prevention index'.

Performance Indicators

Crime Prevention Index – Percentage of citizens who feel positive about crime prevention efforts throughout the City (murder, forcible rape, robbery, aggravated assault, burglary, larceny-theft, motor vehicle theft & arson).

of Crimes Reported – Number of reported crimes annually (murder, forcible rape, robbery, aggravated assault, burglary, larceny-theft, motor vehicle theft & arson).

Crime Clearance Rate – % of crimes solved (by an arrest or exceptional means) compared to total crimes reported annually.

Crime Rate per 1,000 Residents – Number of total crimes reported (violent & property) annually per 1,000 Winter Garden residents.
Calculation: total # of all crimes for the year / (total city population/1,000).

Code 2 Calls Response Time – Average time taken to respond to low priority (crime not in progress) emergencies from the point a call is answered to the arrival of the first dispatched unit to the scene.

Code 2 Calls Received – Number of low priority (crimes not in progress) emergency response calls received and responded to by WGPD officers.

Code 2 Calls per 1,000 Residents – Number of low priority (crime not in progress) emergency calls received and responded to per 1,000 Winter garden residents. Calculation: total number non-emergency calls received / (total city population/1,000)

Code 3 Calls Response Time – Average time taken to respond to high priority emergencies from the point a call is answered to the arrival of the first dispatched unit to the scene.

Code 3 Calls Received – Number of high priority emergency calls received and responded to by WGPD officers.

Code 3 Calls per 1,000 Residents – Number of high priority emergency calls received and responded to per 1,000 Winter garden residents. Calculation: total number high priority calls received / (total city population/1,000)

Objective

- Provide proactive education and community awareness through increased use of technology-based solutions to improve how residents feel about neighborhood safety.

Performance Indicator

Average Safety in Your Neighborhood Index – Combined percentage rating of citizens who feel positive about safety in their neighborhood during the day and after dark.

Objective

- 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.

Performance Indicators

Traffic Enforcement Satisfaction Index – Percentage of citizens surveyed who feel positive about traffic enforcement efforts throughout the City (speed control and safe observance of the all traffic laws).

% Citizens Receiving a Traffic Citation in the Last 24 months Index – Percent of citizens who received a citation from a Winter Garden Police Officer in the last 24 months - survey index measured every two years in the National Community Survey (NCS).

Number of Traffic Stops – Count of traffic enforcement stops made by WGPD for traffic code violations including aggressive driving.

Count of Traffic Enforcement Events – Number of Aggressive Driving Enforcement events (ADE) and Residential Aggressive Driving Enforcement events (RADE) conducted throughout the City by WGPD.

Objective

- Target crime trends throughout the downtown district to increase the overall sense of safety throughout Winter Garden's downtown district.

Performance Indicators

Safety in Downtown Winter Garden After Dark Index – Percentage of citizens (residents and merchants) who feel safe after dark in Winter Garden's downtown district.

Safety in Downtown Winter Garden during the Day Index – Percentage of citizens (residents and merchants) who feel safe During the day in Winter Garden's downtown district.

Crimes Reported in Downtown District – Number of reported crimes that occur (day & night) throughout Winter Garden's Downtown District monthly.

Downtown Crime Clearance Rate – % of downtown crimes solved (by an arrest or exceptional means) compared to total downtown crimes committed annually.

of Unsecured Properties Downtown – Number of times officers identify and notify about unsecured dwellings, structures or vehicles throughout the Downtown District.

Strategic Priority #2

Provide an Attractive Community

Department Goal

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.

Performance Indicators

Code Enforcement Satisfaction Index – Percentage of citizens who feel positive about the enforcement of the City's Code throughout Winter Garden.

% Citizen Initiated Complaints – Number of citizen reported complaints received by phone, e-mail and work request system compared to total complaints received (from all sources).

% Citizen Initiated Complaints handled through Voluntary Compliance – Percentage of citizen initiated complaints which did not have a Notice of Violation issued (complaints were handled through voluntary compliance).

% Staff Initiated Violations – Number of code cases reported or generated by staff compared to total code cases.

Average Days Taken to Close a Code Case – Number of days to obtain compliance on a violation once it becomes a case.

% of Complaints/Cases Brought into Compliance without Official Action – Number of complaints, violations and cases that voluntarily complied before an official citation was given and/or Code Enforcement Board hearing compared to total code complaints, violations, and cases.

% of Code Complaints responded to within 24hrs – Number of citizen complaints (valid or invalid) received through GovQA that are acknowledged by a code officer within a 24 hour period compared to total code complaints by citizen.

of Code Complaints, Cases and/or Violations per 1,000 Service Connections – Number of code complaints (Work request system or staff initiated), non-case violations and/or cases acknowledged or processed by Code Enforcement Division annually for every 1,000 utility service connections (residential and commercial) in Winter Garden. (# of complaints, violations and cases divided by 17) '17' = approx. 17,000 service connections/1,000).

of Code Complaints, Cases and/or Violations per Code Officer – Number of code complaints (Work request system or staff initiated), warnings, interactions, non-case violations and/or cases acknowledged or processed by each code enforcement officer annually.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Safety From Property Crime Index *	79%	83%	84%↑
Safety From Violent Crime Index *	81%	86%	88%↑
Crime Prevention Index *	82%	85%	87%↑
Average Safety in Your Neighborhood Index (day & night combined) *	90.5%	95%	≥ 90%↑
Safety in Downtown Winter Garden during the Day Index **	96%	100%	≥ 95%↑
Safety in Downtown Winter Garden after Dark Index *	84%	93%	≥ 90%↑
Traffic Enforcement Satisfaction Index *	68%	74%	75%↑
Code Enforcement Satisfaction Index *	56%	62%	65%↑
% Citizen Initiated Code Complaints	2.9%	3.4%	≤ 5%↓
% Citizen Initiated Complaints handled through Voluntary Compliance	100%	100%	100%↑
% of Code Complaints responded to within 24hrs	87%	68%	95%↑
Employee Motivation and Productivity Satisfaction Rating	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
# of Property Crimes Reported	1,728	1,449	1,652↓
Property Crime Clearance Rate	38.9%	46.4%	35%↑
Property Crime Rate per 1,000 Residents	33.56	28.39	38.8↓
# of Violent Crimes Reported	152	63	148↓
Violent Crime Clearance Rate	68.8%	85.7%	58%↑
Violent Crime Rate per 1,000 Residents	2.95	1.23	2.8↓
# of Crimes Reported	1,880	1,512	1,800↓
Crime Clearance Rate	41.2%	48.3%	38%↑
Crime Rate per 1,000 Residents	36.5	29.6	34.6↓
Code 2 Calls Received (low priority-crime not in progress emergencies)	11,821	11,104	12,000↓
Code 2 Calls Response Time (low priority-crime not in progress emergencies)	6:55	7:01	≤ 7:00↓
Code 2 Calls per 1,000 Residents (low priority-crime not in progress emergencies)	229.5	217.6	230.5↓
Code 3 Calls Received (high priority emergencies)	639	656	750↓
Code 3 Calls Response Time (high priority emergencies)	3:55	3:44	≤ 4:10↓
Code 3 Calls per 1,000 Residents (high priority emergencies)	12.39	12.85	14.4↓
% Citizens Receiving a Traffic Citation in the Last 24 months*	5%	10%	≤ 6%↓

Number of Traffic Stops	21,586	19,031	9,000↑
Count of Traffic Enforcement Events	3,051	3,568	1,800↑
# of Crimes Reported in Downtown District	72	58	75↓
Downtown Crime Clearance Rate	69%	86%	65%↑
# of Unsecured Properties Downtown	3	1	5↓
Average Days Taken to Close a Code Case	35.6	14.3	≤ 45↓
% Staff Initiated Code Violations	97.1%	96.6%	≥ 95%↑
% of Complaints/Cases Brought into Compliance without Official Action	98.6%	99.2%	100%↑
# of Code Complaints, Cases and/or Violations per 1,000 Service Connections	75.3	37.3	40↓
# of Code Complaints, Cases and/or Violations per Code Officer	480	300	≤ 250↓

* Satisfaction rating from independent scientific biennial National Community Survey (NCS). Community survey conducted in May/June

* 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: 'Safety in Your Neighborhood During the Day Index,' 'Safety in Your Neighborhood After Dark Index,' '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. 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



FIRE/RESCUE DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

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, medical, and other incident responses
- Fire inspections, Fire Prevention and Education
- Community Risk Reduction, Emergency Preparedness, Life Safety

CHALLENGES:

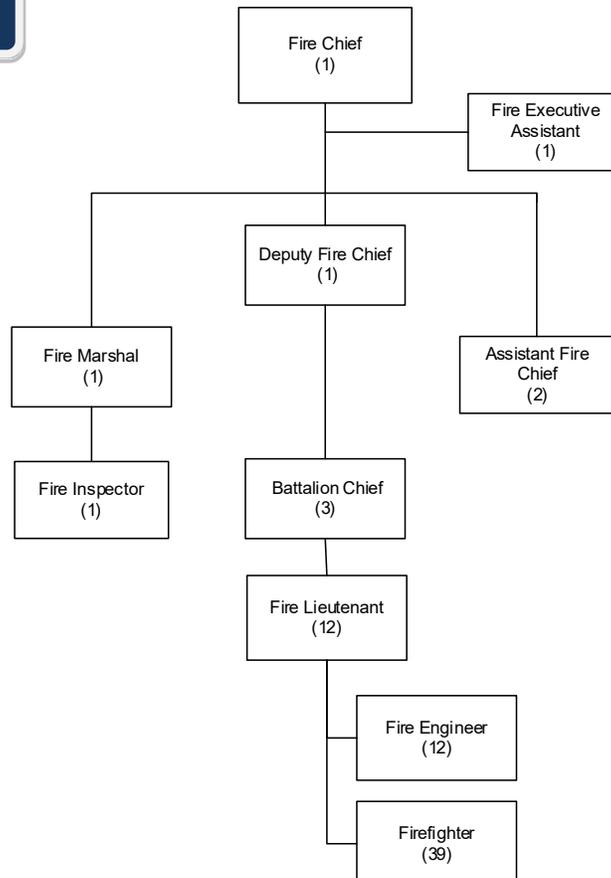
- Difficulty maintaining service levels (response times) with the current location of station - Station 23
- Ongoing firefighter recruitment and retention - Regional changes in leave, pay & incentives.
- Staff support and succession planning
- Supply chain and cost limitations for fleet and supplies 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

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

Organizational Structure

FTE: 73



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Ensure a Safe Community

Department Goal

Protection and preservation of life and property

Objective

- 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'.

Performance Indicators

Emergency Preparedness Satisfaction Index – Percentage of Citizens who feel positive about how prepared the Fire Department is for emergencies.
Safety from Fire, Flood or Other Natural Disaster Satisfaction Index – Percentage of Citizens that feel positive about their personal sense of safety from fires, floods, and other natural disasters (such as hurricanes).

Objective

- Improve the 'fire prevention & education satisfaction index' through continued fire prevention outreach focused on ongoing smoke detector inspections of all targeted vulnerable households.

Performance Indicators

Fire Prevention & Education Satisfaction Index – Percentage of Citizens who feel positive about the Department's efforts to promote fire prevention and education.
False Alarms as a % of Total Calls – Number of false 911 emergency calls received or "nothing found" outcomes realized for both Fire & EMS compared to total 911 emergency calls received.

Objective

- Ensure efficient and timely responsiveness to fire emergency calls and the overall delivery of fire services to the community.

Performance Indicators

Fire Services Satisfaction Index – Percentage of citizens who feel positive about Fire & Rescue's delivery of Fire services and response level throughout the City.
Fire Calls as a % of Total Calls – Number of Fire 911 emergency calls received compared to total 911 calls (includes emergency and non-emergency).
Fire Average Response Time – Average time taken to respond to a Fire 911 emergency call from time call is received to the time unit(s) arrive on the scene.
% Fire Response Goals Met – Number of times a Fire 911 emergency call was responded to within target compared to total Fire 911 emergency calls.

Objective

- Ensure efficient and timely responsiveness to medical emergency calls and the overall delivery of ambulance or emergency medical services to the community.

Performance Indicators

Emergency Medical Services Satisfaction Index – Percentage of citizens who feel positive about Fire & Rescue's delivery of EMS services and response level throughout the City.

EMS Calls as a % of Total Calls – Number of EMS 911 emergency calls received compared to total 911 calls (includes emergency and non-emergency).

EMS Average Response Time – Average time taken to respond to a EMS 911 emergency call from time call is received to the time unit(s) arrive on the scene.

% EMS Response Goals Met – Number of times a EMS 911 emergency call was responded to within target compared to total EMS 911 emergency calls.

Objective

- 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.'

Performance Indicators

CPR Certified / 1,000 Residents Ratio – The number of individuals (residents and business owners) CPR trained and certified to-date compared to per 1,000 Winter Garden residents in any given year. (Formula: Total number of residents CPR trained / (Total City population (48,500) divided by 1,000 = 48.5). Alternatively, this measure reflects the number of WG residents who are trained in CPR life-saving techniques on a per 1,000 residents basis.

of incidents where CPR was used by a citizen prior to a first responder – Number of Fire or EMS incidents where CPR was administered by a resident/citizen prior to the arrival of a Fire and Rescue first responder and where the patient did not expire.

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.

Performance Indicators

Labor Budget to Actual Labor Variance (+/- Percentage) – Percentage difference between overall actual Fire & Rescue Labor results and original budget expectations (unaudited) where '+' sign = favorable compare to budget while '-' sign = unfavorable compare to budget.

Overtime Labor Budget to Actual Labor Variance (+/- Percentage) – Percentage difference between overall actual Fire & Rescue Overtime Labor results and original budget expectations (unaudited) where '+' sign = favorable compare to budget while '-' sign = unfavorable compare to budget.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Emergency Preparedness Satisfaction Index *	79%	83%	85% ↑
Fire Prevention & Education Satisfaction Index *	85%	86%	88% ↑
Safety from Fire, Flood or Other Natural Disaster Satisfaction Index * (New Rating)	82%	84%	86% ↑
Fire Services Satisfaction Index *	92%	96%	≥ 95% ↑
Emergency Medical Services Satisfaction Index *	92%	95%	≥ 95% ↑
Employee Motivation and Productivity Satisfaction Rating **	78.8%	78.8%	≥ 80% ↑
FINANCIAL INDICATORS			
Labor Budget to Actual Labor Variance (+/- Percentage) ***	0.6%	1.2%	+/- 5% ↓
Overtime Labor Budget to Actual Labor Variance (+/- Percentage) ***	-37.9%	22.4%	+/- 5% ↓
OPERATIONAL INDICATORS			
False Alarms as a % of Total Calls	.91%	0.7%	≤ 1% ↓
Fire Calls as a % of Total Calls	2.44%	1.93%	≤ 2.5% ↓
Fire Average Response Time	6:21	6:07	≤ 5:20 ↓
% Fire Response Goals Met	77%	55.4%	≥ 90% ↑
EMS Calls as a % of Total Calls	76.1%	70.93%	≤ 80% ↓
Average EMS Response Time	6:03	5:25	≤ 5:00 ↓
% EMS Response Goals Met	49%	65.4%	≥ 80% ↑

CPR Certified / 1,000 Residents Ratio	107.43	137.31	165↑
# of incidents where CPR was used by a citizen prior to a first responder	7	3	10↑

* 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.

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

≤ ≥ 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



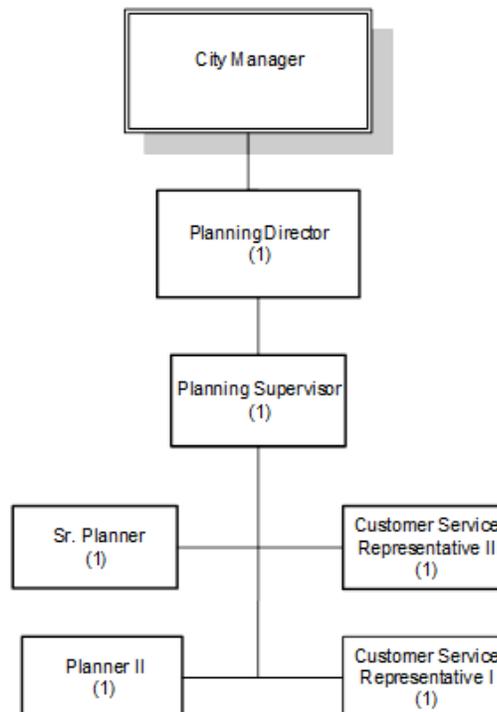
PLANNING DEPARTMENT

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: To grow a sustainable City while preserving and enhancing both its natural and built environments.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • State legislative changes and mandates such as the affordable housing act could cause issues with building and zoning requirements not fitting into our current standards • Effect of the state of the economy on re-development • Coordination of state and regional agencies with municipal goals • Impact of inflation in City planning projects 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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 • Residential permits and new projects continue to slow substantially as the economy changes along with the continued delays for materials • Commercial permit activity to continue on approved projects while new projects may increase at a steady pace

Organizational Structure

FTE: 6



FY 2025-2026 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 downtown district.

Performance Indicators

Overall Quality of the Transportation System Satisfaction Index – Percentage of citizens who feel positive about the quality of transportation via automobile, bicycle foot and/or bus in Winter Garden.

Ease of Bicycle Travel Satisfaction Index – Percentage of citizens who feel positive about traveling by bicycle throughout the City.

Ease of Car Travel Satisfaction Index – Percentage of citizens who feel positive about vehicle travel and mobility throughout the City.

Ease of Walking Satisfaction Index – Percentage of citizens who feel positive about pedestrian mobility throughout the City.

Availability of Paths and Walking Trails Satisfaction Index - Percentage of citizens who feel positive about the availability and access to paths trails throughout the City.

Traffic Flow on Major Streets Satisfaction Index – Percentage of citizens who feel positive about traffic movement throughout the City.

Ease of Public Parking Satisfaction Index – Percentage of citizens who feel positive about the convenience or the ease with which public parking is accessible or can be found throughout the City.

Total Connected Trails & Paths (in feet) – Measure (in feet) of total trails and paths throughout the City that are connected to the downtown district

Total Connected Sidewalks (in feet) – Measure (in feet) of total sidewalks throughout the City that are connected to the downtown district.

Percentage of Multipurpose Trails Connected to Neighborhoods - Percentage of developed and completed multipurpose trails and/or paths connected to Winter Garden neighborhoods compared to the total planned network of trails. Calculation: Measured in linear feet, total trails and paths completed divided by total network of trails and paths planned.

Strategic Priority #2

Encourage a Thriving Economy

Department Goal

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

Objective

- 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.

Performance Indicators

Land Use, Planning and Zoning Satisfaction Index – Percentage of citizens who feel positive about the quality and management of the design standards for land use, planning and zoning in the community.

Overall Design or Layout of Winter Garden’s Residential and Commercial Areas Satisfaction Index – Percentage of citizens who feel positive about the layout of homes, buildings, streets, parks, etc.

Well-planned Residential Growth Satisfaction Index– Percentage of citizens who feel positive about the quality and planning of overall residential growth.

Well-planned Commercial Growth Satisfaction Index – Percentage of citizens who feel positive about the quality and planning of overall commercial growth.

Well-designed Neighborhoods Satisfaction Index – Percentage of citizens who feel positive about the overall quality, design and planning of their neighborhoods.

Preservation of the Historical or Cultural Character of the Community Satisfaction Index – Percentage of citizens who feel positive about the City’s job in preserving the historical and/or cultural character of the community.

Objective

- 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.

Performance Indicators

Average Overall Cycle Time for Project Plan Reviews (Subdivision) – Average time taken (in days) to complete a plan review on a subdivision submittal from application submittal to final approval notification.

Average # of Plan Reviews per Project Submittal (Subdivision) – Number of quality control plan reviews performed for each subdivision project submittal.

Average Overall Cycle Time for Project Plan Reviews (Commercial) – Average time taken (in days) to complete a plan review on a commercial project submittal from application submittal to final approval notification.

Average # of Plan Reviews per Project Submittal (Commercial) – Number of quality control plan reviews performed for each commercial project submittal.

Department Goal

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

Objective

- Evaluate and target unincorporated segments of Winter Garden for annexation opportunities to expand the overall incorporated service area footprint.

Performance Indicators

Incorporated Winter Garden Conversion Rate – Percentage of total unincorporated segments in Winter Garden converted to incorporated status in Winter Garden annually. Calculation: Unincorporated Segments Converted for the year in acres divided by Total Unincorporated Segments available for conversion annually in acres.

Ratio of Unincorporated Winter Garden – Unincorporated segments of Winter Garden compared to Winter Garden's total geographic city limit or area measured in acres. Calculation: Total Unincorporated WG in Acres divided by Total WG City Limit in Acres per Joint Planning Area.

Total JPA Acreage – Total acreage within the Winter Garden/Orange County Joint Planning Area (agreed upon City boundaries).

Total Incorporated Acreage – Total acreage within the Winter Garden/Orange County Joint Planning Area that is incorporated.

Total Unincorporated Acreage – Total acreage within the Winter Garden/Orange County Joint Planning Area that is not incorporated.

Unincorporated Acreage Converted – Total unincorporated acreage annexed into the City of Winter Garden.

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'.

Performance Indicators

Preservation of Natural Land Areas Satisfaction Index – Percentage of Citizens who feel positive about Winter Garden's efforts to preserve open space, farmlands and greenbelts.

Total Acreage of City Green space – Measure in acres of total green space inventories and assets throughout the City. Includes: water bodies, water ways, wetlands, parks, conservation areas, neighborhood parks, residential open green space, bike trails and golf courses. Undeveloped lands and unincorporated areas were excluded.

City Green space % – Percentage of green or natural inventories and assets (public and private) throughout the City. Includes: water bodies, water ways, wetlands, parks, conservation areas, neighborhood parks, residential open green space, bike trails and golf courses. Undeveloped lands and unincorporated areas were excluded. Calculation: total green space acreage divided by total incorporated acreage.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

Strategic Priority #5

Deliver Quality Services Equitably and Respectfully

Department Goal

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

Objective

- Monitor and quality control Planning Department's telephone customer service operations to achieve timely and satisfactory outcomes when handling or responding to the permitting and inspection service needs of the business community and all citizens.

Performance Indicators

***Average Queue Wait Time** – The time that elapses on average (seconds or minutes) once a caller enters the Planning Queue to the point when a call is picked-up or answered by a call agent or live person. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.*

***Average Talk Time** – Time taken (seconds or minutes) to service or complete Planning calls from when a presented call is picked-up or answered by a call agent or a live person to when the call is terminated. (Excludes hold time during a call). Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.*

***Average Hold Time** – The total time that elapses on average (seconds or minutes) when a caller is placed on hold status by a call agent or live person at any point when a call is being handled or serviced in the Planning Queue. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.*

***Call Abandonment Rate** – Number of callers or calls entering the Planning Queue that voluntarily terminated or abandoned the call before a call agent or live person picked-up divided by total calls presented in the Queue.*

***% of Calls Handled** – Number of calls presented/that entered the Planning Queue and were answered by a call agent or live person divided by total calls presented in the Queue.*

Objective

- 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.

Performance Indicators

Average Queue Wait Time – The time that elapses on average (seconds or minutes) once a caller enters the Reception Queue to the point when a call is picked-up or answered by a call agent or live person. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

Average Talk Time – Time taken (seconds or minutes) to service or complete Reception calls from when a presented call is picked-up or answered by a call agent or a live person to when the call is terminated. (Excludes hold time during a call). Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

Average Hold Time – The total time that elapses on average (seconds or minutes) when a caller is placed on hold status by a call agent or live person at any point when a call is being handled or serviced in the Reception Queue. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

Call Abandonment Rate – Number of callers or calls entering the Reception Queue that voluntarily terminated or abandoned the call before a call agent or live person picked-up divided by total calls presented in the Queue.

% of Calls Handled – Number of calls presented/that entered Reception Queue and were answered by a call agent or live person divided by total calls presented in the Queue.

PERFORMANCE INDICATORS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Overall Quality of the Transportation System Satisfaction Index *	62%	58%	63%↑
Ease of Public Parking Satisfaction Index *	60%	56%	61%↑
Availability of Paths and Walking Trails Satisfaction Index *	82%	79%	84%↑
Ease of Bicycle Travel Satisfaction Index *	73%	67%	73%↑
Ease of Car Travel Satisfaction Index *	68%	67%	72%↑
Ease of Walking Satisfaction Index *	73%	68%	73%↑
Traffic Flow on Major Streets Satisfaction Index *	42%	39%	44%↑
Land Use, Planning and Zoning Satisfaction Rating *	61%	50%	61%↑
Overall Design or Layout of Winter Garden's Residential and Commercial Areas Satisfaction Index *	75%	66%	75%↑
Well-planned Residential Growth Satisfaction Index *	54%	47%	54%↑
Well-planned Commercial Growth Satisfaction Index *	57%	49%	57%↑
Well-designed Neighborhoods Satisfaction Index *	66%	66%	71%↑
Preservation of the Historical or Cultural Character of the Community Satisfaction Index *	77%	70%	77%↑
Preservation of Natural Land Areas Satisfaction Index *	66%	63%	68%↑
Employee Motivation and Productivity Satisfaction Rating	78.8%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
Average Overall Cycle Time for Project Plan Reviews - Subdivision (days)	25	20.5	≤ 30↓
Average # of Plan Reviews per Project Submittal - Subdivision (days)	3	2.5	≤ 3↓

Average Overall Cycle Time for Project Plan Reviews - Commercial (days)	33	31.5	≤ 30↓
Average # of Plan Reviews per Project Submittal - Commercial (days)	3	2	≤ 3↓
Total Connected Trails & Paths (in feet)	108,456	108,614	109,541↑
Total Connected Sidewalks (in feet)	1,503,270	1,505,793	1,518,303↑
Percentage of Multipurpose Trails Connected to Neighborhoods	56.5%	57%	57%↑
Incorporated Winter Garden Conversion Rate	1.74%	0.32%	.22%↑
Ratio of Unincorporated Winter Garden	21.03%	20.96%	21.13%↓
Total JPA Acreage	14,739.6	14,739	14,739.6↑
Total Incorporated Acreage	11,640	11,650	11,645↑
Total Unincorporated Acreage	3,099.6	3,089	3,114.6↓
Unincorporated Acreage Converted	54	10	5↑
Average Queue Wait Time (In Seconds) – Planning**	:48	:97	≤ :25↓
Average Talk Time (In Seconds) – Planning**	:97	:143	≤ :95↓
Average Hold Time (In Seconds) – Planning**	:45	:129	≤ :40↓
Call Abandonment Rate (In Seconds) – Planning**	7%	9%	≤ 5%↓
% of Calls Handled – Planning*	93.0%	91.0%	≥ 95%↑
Average Queue Wait Time (In Seconds) – Reception	:10	:22	:10↓
Average Talk Time (In Seconds) – Reception	:24	:38	:31↓
Average Hold Time (In Seconds) – Reception	:04	:37	:06↓
Call Abandonment Rate (In Seconds) – Reception	3.2%	6.9%	≤ 5%↓
% of Calls Handled – Reception	96.4%	93.1%	≥ 95%↑
Total Acreage of City Green Space	3,845	3,872	3,900↑
City Green Space %	33.05%	33.24%	33.4%↑

* 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.

** Phone measures represent both Building & Planning departments combined. In addition, please note the BS&A and new phone system implementations coupled with a team transition, have negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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.



PUBLIC SERVICES DEPARTMENT

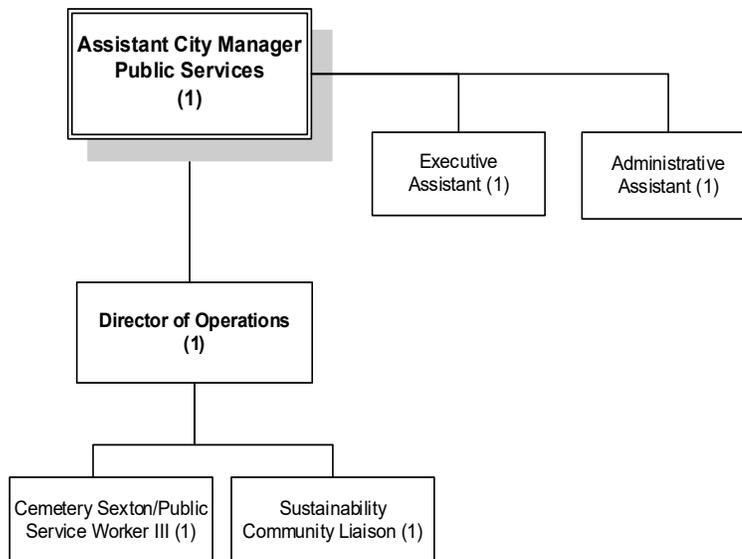
ADMINISTRATION/CEMETERY DIVISIONS

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT:</p> <p>Administration: To facilitate the provision and maintenance of high quality infrastructure to efficiently deliver safe, reliable and responsive services.</p> <p>Cemetery: Provide compassionate care to families and assist them with the planning of their cemetery needs.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 • Lack of availability of grants 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Commercial and residential consumer impact fees may change • Alternative water supply plan will increase the City's Consumptive Usage Permit (CUP) to accommodate the proposed build out of the City • The City will provide community outreach and education for sustainability programs • Vacancies and staffing levels will improve to adequately meet workload demands

Organizational Structure

FTE: 6



FY 2025-2026 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%**.

Performance Indicators

Capital Improvements External Funding Rate – Percentage of external funding received for capital improvements compared to total capital cost required.

Capital Improvements External Funding Received – Capital Improvements External Funding Received.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

Strategic Priority #3

Deliver Quality Services Equitably and Respectfully

Department Goal

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

Objective

- 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.

Performance Indicators

Average Queue Wait Time – The time that elapses on average (seconds or minutes) once a caller enters the Public Services Queue to the point when a call is picked-up or answered by a call agent or live person. Note - :60 sec = 1 min, :120 sec = 2 min, :180 sec = 3 min; etc.

Average Talk Time – Time taken (seconds or minutes) to service or complete Public Services calls from when a presented call is picked-up or answered by a call agent or a live person to when the call is terminated. (Excludes hold time during a call). Note - :60 sec = 1 min, :120 sec = 2 min, :180 sec = 3 min, etc.

Average Hold Time – The total time that elapses on average (seconds or minutes) when a caller is placed on hold status by a call agent or live person at any point when a call is being handled or serviced in the Public Services Queue. Note - :60 sec = 1 min, :120 sec = 2 min, :180 sec = 3 min, etc.

Call Abandonment Rate – Number of callers or calls entering the Public Services Queue that voluntarily terminated or abandoned the call before a call agent or live person picked-up divided by total calls presented in the Queue.

% of Calls Handled – Number of calls presented/that entered the Public Services Queue and were answered by a call agent or live person divided by total calls presented in the Queue.

Department Goal

Ensure safety in all Public Services areas through training and accountability

Objective

- 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.

Performance Indicator

Total Recordable Incident Rate (Accidents Per 100 Employees) – Total number of on-the-job injuries reported/incurred X 200k hours (100 employees X 2,080) divided by number of total hours worked by all employees.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	≥ 80% ↑
FINANCIAL INDICATORS			
Capital Improvements External Funding Rate ** †	N/A	104.1%	30% ↑
Capital Improvements External Funding Received ** †	N/A	\$18,688,108	\$30,000,000 ↑
OPERATIONAL INDICATORS			

Average Queue Wait Time – in seconds ***	:31	:69	≤ :35↓
Average Talk Time – in seconds ***	:101	:141	≤ :90↓
Average Hold Time – in seconds ***	:42	:92	≤ :55↓
Call Abandonment Rate ***	6.0%	10.1%	≤ 10%↓
% of Calls Handled ***	94.0%	90.0%	≥ 90%↑
Total Recordable Incident Rate (Accidents Per 100 Employees)	39.5	31.1	0↓

* 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.

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

*** Please note the new phone system implementation has negatively affected this year's measures. Overall, metrics are improving and are expected to be in line with operating standards next year.

† 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 FY25/26 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



PUBLIC SERVICES DEPARTMENT

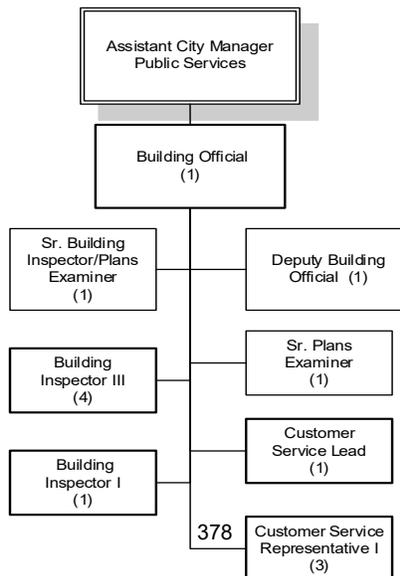
BUILDING DIVISION

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: To grow a sustainable City while preserving and enhancing both its natural and built environments.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Review building plans • Issue building permits • Conduct building inspections
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • State legislative changes and mandates • Effect of the state of the economy on land/property maintenance, development and re-development • Impact of fuel, maintenance, and service costs as well as materials • Coordination of state and regional agencies with municipal goals • Field and operational impacts from new building code requirements • Inflation, supply delays in building materials and uncertainty of tariff impacts are slowing the pace of construction timelines as commercial construction increases • Declining quality and availability of construction trades leading to more re-inspections and greater quality control vigilance • New affordable housing act could cause issues with building requirements not fitting into our current standards 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Residential permits and new projects continue to slow substantially as the economy changes along with the continued delays for materials • Commercial permit activity to continue on approved projects while new projects may increase at a steady pace • Fully staffed except for 1 position • Continue to receive municipal support for inspections

Organizational Structure

FTE: 13



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Encourage a Thriving Economy

Department Goal

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

Objective

- Continue to evaluate and improve Building's process for plan review and permitting in order to achieve an average overall permitting turnaround time of **within 15 business days**.

Performance Indicators

Average Overall Permitting Turnaround Time – The time taken (in business days) to turnaround commercial and residential permit from application to notification of permit issuance.

Average Commercial Permitting Turnaround Time – Overall permitting turnaround time (in business days) for commercial applications only from application to notice of permit issuance.

Average Commercial Plan Review Time – Time taken (in business days) to complete a commercial permitting review by each staff plans examiner for all permit types (**approved or disapproved**).

Average Residential Permitting Turnaround Time – Overall permitting turnaround time (in business days) for residential applications only from application to notice of permit issuance. (To include SFR attached and detached only).

Average Residential Plan Review Time – Time taken (in business days) to complete a residential permitting review by each staff plans examiner for all permit types (**approved or disapproved**).

% of Commercial Permits within Review Standard – Number of commercial permits that were turned around within the required # of review days for all commercial permit types compared to total commercial permits processed.

% of Residential Permits within Review Standard – Number of residential permits that were turned around within the required # of review days for all residential types compared to total residential permits processed.

Average Cycle Time for Sign Permits – Average time taken (in days) to turnaround an application for a sign permit from application submission to notification.

Objective

- Continue to monitor and enhance the inspection service delivery procedures and overall responsiveness for all construction and building alteration projects.

Performance Indicators

of Inspections per Inspector per Day – Count of inspections performed by each building inspector daily. Does not reflect site visits only for inspections... but rather a pure count of discrete inspections performed at all sites in a given day on average.

% of Commercial Building Inspections Performed within 24hrs of Request – Number of commercial inspections that were performed within 24 hours of contractor request compared to all commercial inspection requests.

% of Residential Building Inspections Performed within 24hrs of Request – Number of residential inspections that were performed within 24 hours of contractor request compared to all residential inspection requests.

% of Total Inspections Performed by Requested Date – Number of inspections fulfilled within contractor requested date compared to all inspection requests.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

Strategic Priority #6

Deliver Quality Services Equitably and Respectfully

Department Goal

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

Objective

- Monitor and quality control Building'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.

Performance Indicators

Average Queue Wait Time – The time that elapses on average (seconds or minutes) once a caller enters the Building Queue to the point when a call is picked-up or answered by a call agent or live person. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

Average Talk Time – Time taken (seconds or minutes) to service or complete Building calls from when a presented call is picked-up or answered by a call agent or a live person to when the call is terminated. (Excludes hold time during a call). Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

Average Hold Time – The total time that elapses on average (seconds or minutes) when a caller is placed on hold status by a call agent or live person at any point when a call is being handled or serviced in the Building Queue. Note - :60 = 1 min; :120 = 2 min; :180 sec = 3 min; etc.

Call Abandonment Rate – Number of callers or calls entering the Building Queue that voluntarily terminated or abandoned the call before a call agent or live person picked-up divided by total calls presented in the Queue.

% of Calls Handled – Number of calls presented/that entered the Building Queue and were answered by a call agent or live person divided by total calls presented in the Queue.

PERFORMANCE INDICATORS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Employee Motivation and Productivity Satisfaction Rating *	78.8%	78.8%	80%↑
OPERATIONAL INDICATORS			
Avg. Overall Permitting Turnaround Time (days)	19.5	9.5	≤ 15↓
Avg. Commercial Permitting Turnaround Time (days)	19.75	14.74	≤ 15↓
Avg. Commercial Plan Review Time (days)	4.5	2.9	≤ 10↓
Avg. Residential Permitting Turnaround Time (days)	16.75	5.33	≤ 15↓
Avg. Residential Plan Review Time (days)	2.8	2.9	≤ 5↓
% of Commercial Permits within Review Standard	67.9%	76.8%	85%↑
% of Residential Permits within Review Standard	49.4%	79.3%	85%↑
Average Cycle Time for Sign Permits (days)	22.5	14.5	≤ 14↓
# of Inspections per Inspector per Day	14.6	18.3	25↓
% of Commercial Building Inspections Performed within 24hrs of Request	96.4%	97.4%	≥ 95%↑
% of Residential Building Inspections Performed within 24hrs of Request	97.4%	99.0%	≥ 98%↑
% of Total Inspections Performed by Requested Date	97.2%	98.6%	≥ 98%↑
Average Queue Wait Time (In Seconds) – Building and Planning **	:48	:97	≤ :25↓
Average Talk Time (In Seconds) – Building and Planning **	:97	:143	≤ :95↓
Average Hold Time (In Seconds) – Building and Planning **	:45	:129	≤ :40↓
Call Abandonment Rate (In Seconds) – Building and Planning **	7%	9%	≤ 5%↓
% of Calls Handled – Building and Planning **	93%	91%	≥ 95%↑

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

** Phone measures represent both Building & Planning departments combined. In addition, please note the BS&A and new phone system implementations coupled with a team transition, have negatively affected this year's measures. Overall metrics are improving and are expected to be in line with operating standards next year.

≤ ≥ 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.

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PUBLIC SERVICES DEPARTMENT

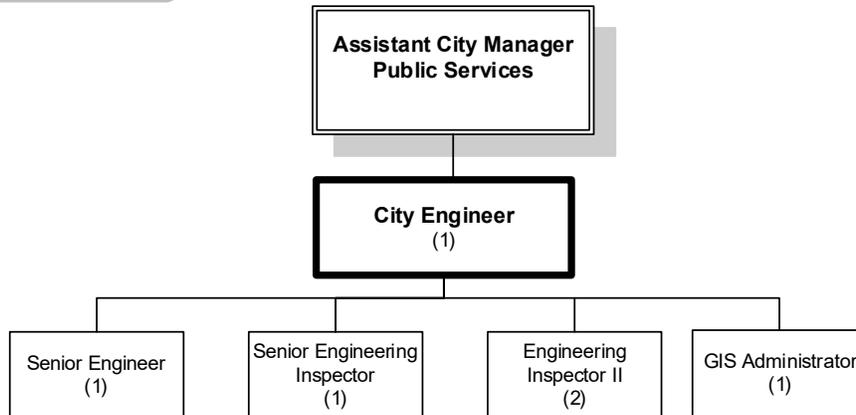
ENGINEERING DIVISION

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>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.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • 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
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Additional unexpected mandates from NPDES, Federal Emergency Management Agency (FEMA), and State and Federal regulatory agencies • Management of a variable project load with the current staffing • Time management to meet the growing needs of a variable project load • New private projects might be delayed due to financial impact of increased material costs, supply chain issues and tariffs 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Minimal change orders and schedule delays on construction projects • Sufficient funding for Capital Improvement Projects (CIPs) • External stakeholders will complete their tasks within expected timeframes to avoid delays. • Current staffing levels remain

Organizational Structure

FTE: 6



FY 2025-2026 STRATEGIC PRIORITY, GOALS & OBJECTIVES

Strategic Priority #1
Maintain Quality Services and Infrastructure

Department Goal

Ensure timely and within budget completion of all planned CIP projects annually

Objective

- Evaluate, improve and diligently monitor Engineering's capital improvement projects process to ensure on-time starts, on-time completions, quality design and controlled costs.

Performance Indicators

***% of On-Time CIP Starts (Design Phase)** – Number of capital improvement projects annually at the design phase that started either before or on the originally scheduled commencement date divided by total number of scheduled capital improvement projects for the year for the design phase.*

***CIPs Completed and/or on Schedule** – Number of capital improvement projects completed or on schedule in the planned construction timeframe compared to total capital improvement projects completed.*

***CIP Bid to Design Estimate Cost Variance %** – Percentage difference between the 90% design estimate cost (engineering opinion) of CIP projects and the original proposed bid value. (value should be less than or equal to the stated target).*

***CIP Bid to Actual Cost Variance %** – Annual total actual cost of completed CIPs compared to total bid cost of completed CIPs (a negative number reflects coming under bid amount).*

Department Goal

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

Objective

- Improve and monitor targeted engineering site inspections focused on safeguarding CIP, 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%**.

Performance Indicators

Overall Quality of the Utility Infrastructure Satisfaction Index - Percentage of residents who feel positive about the design, function, reliability and integrity of the City's utility infrastructure (water, sewer and stormwater assets) .

Number of Post Installation Asset Failures within 2 Years - CIP, private and/or right-of-way infrastructure failures or defects that occur on storm water, water, sewer and street assets within the 2 year warranty period after installation (certificate of completion issuance).

Number of Post Installation Asset Failures within 5 Years after Warranty - CIP, private and/or right-of-way infrastructure failures or defects that occur on storm water, water, sewer and street assets within 5 years after the 2 year warranty period following installation (certificate of completion issuance).

Number of Active Capital Improvement Projects - Number of capital improvement projects (construction phase) active and ongoing.

CIP Site Visits - Number of capital improvement projects site visits conducted by inspection staff to ensure quality control of projects.

CIP New Starts per Period - Number of capital improvement projects which actively started construction during the current reporting period.

CIP C of Cs per period - Number of capital improvement projects which completed construction to the City's standard and level of quality.

Number of Active Private Projects - Number of private construction projects (including development and commercial projects) active and ongoing.

Private Project Site Visits - Number of private construction projects (including development and commercial projects) site visits conducted by inspection staff to ensure quality control of projects.

Private Project New Starts per Period - Number of private projects (including development and commercial projects) which actively started construction.

Private Project C of Cs per Period - Number of private projects (including development and commercial projects) which completed construction to the City's standard and level of quality.

Number of Active Right of Way Permits - Number of right of way permits/projects active and ongoing.

Right of Way Permit Site Visits - Number of right of way permits/projects site visits conducted by inspection staff to ensure quality control of projects.

Right of Way Permit New Starts per Period - Number of right of way permits/projects which actively started construction.

Right of Way Permit Closeouts per Period - Number of right of way permits/projects which closed out or completed construction according to the City's standard and level of quality.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Target
CUSTOMER SERVICE INDICATOR			
Overall Quality of the Utility Infrastructure Satisfaction Index *	84%	78%	84%↑
FINANCIAL INDICATORS			
CIP Bid to Design Estimate Cost Variance %	16.82%	21%	≤ 10%↑
CIP Bid to Actual Cost Variance %	3.38%	-4.88%	≤ 5%↓
OPERATIONAL INDICATORS			
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 ↓
% of On-Time CIP Starts (Design Phase)	97.78%	95.45%	≥ 95%↑
CIPs Completed and/or on Schedule	95.56%	97.37%	≥ 95%↑
Number of Active Capital Improvement Projects	5	7	8 ↑
# CIP Site Visits	236	790	300↑
# CIP New Starts per Period	10	13	3 ↑
# CIP C of Cs per period	8	17	6 ↑

Number of Active Private Projects	20	22	25 ↑
# Private Project Site Visits	4,219	3,135	4,000 ↑
# Private Project New Starts per Period	14	14	10 ↑
# Private Project C of Cs per Period	4	10	10 ↑
Number of Active Right of Way Permits	107	244	100 ↑
# Right of Way Site Visits	2,356	2,844	2,500 ↑
# Right of Way Permit New Starts per Period	262	477	250 ↑
# Right of Way Permit Closeouts per Period	143	355	100 ↑

* 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



PARKS & RECREATION DEPARTMENT

BUSINESS PLAN & KEY PERFORMANCE INDICATORS

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:

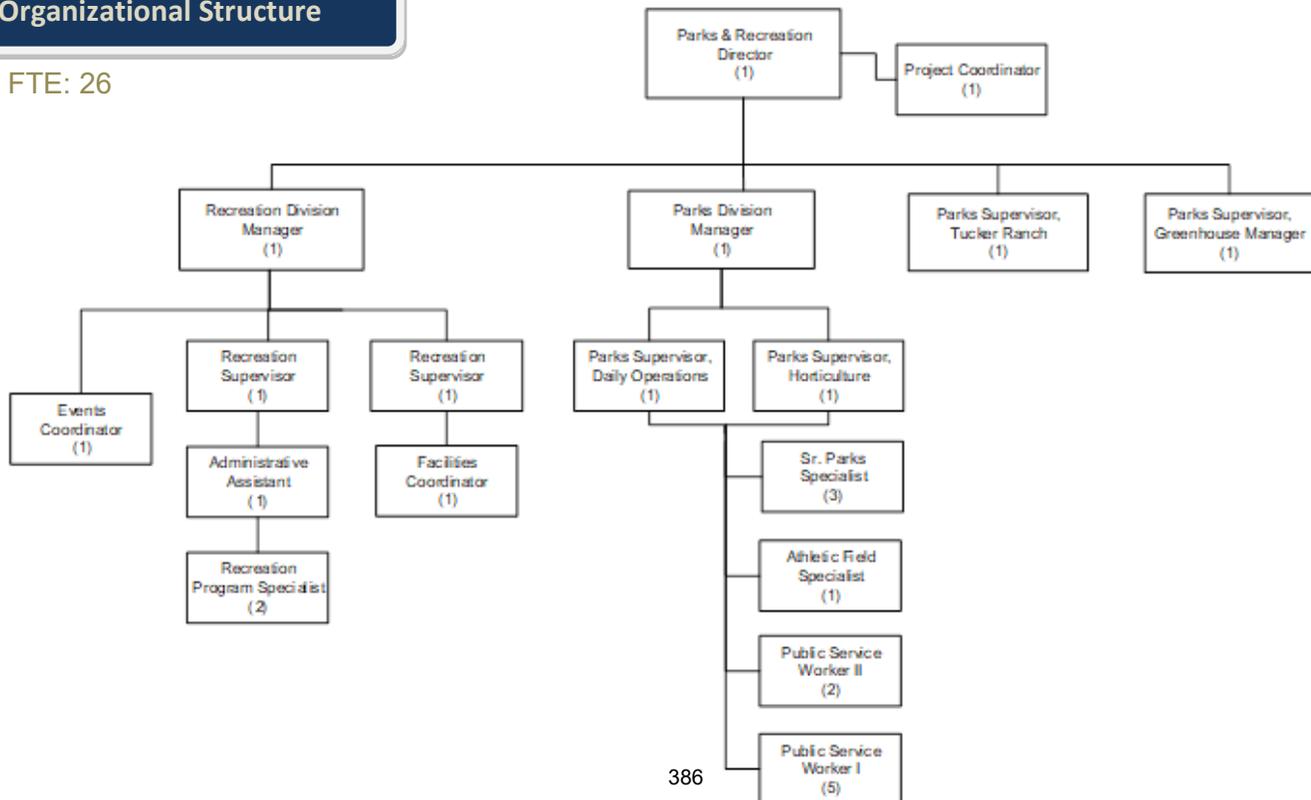
- Managing inflated event attendance
- Growing demand for the community center and athletic/field spaces from residents and non-residents due to limited capacity
- Pressures from outside sources for additional downtown events while managing the effect on staff workload, downtown residents, and local 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
- Vacancies are causing a strain on the department with forced overtime and lack of time for training
- Impact of high non-resident usage of athletic fields underserving the experience for local residents

BUSINESS ASSUMPTIONS:

- Growing demand from residents and visitors to participate in recreational 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
- Programming and general operating costs will be re-evaluated to ensure outdoor seating areas are optimal for businesses, residents, and staff needs

Organizational Structure

FTE: 26



2025-2026 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 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, Dillard Street and Plant Street, as well as the Historic East Winter Garden Neighborhood streetscape.

Performance Indicators

Pedestrian and Landscape Areas Satisfaction Index - Percentage of citizens who feel positive about the way the City maintains its hardscape and landscape areas.

Quality of City Parks Satisfaction Index - Based on the Citizens Survey, the percentage of citizens who feel positive about the appearance and the maintenance upkeep of the City's park areas.

Downtown Amenities, Pedestrian and Landscape Areas Satisfaction Rating - Percentage of local Downtown businesses surveyed that felt positive (satisfied or extremely satisfied) about the overall appearance/maintenance quality of Downtown's suite of amenities, pedestrian and landscape areas.

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.

Performance Indicators

Overall Quality of Park and Recreation Opportunities Satisfaction Index - As reported by the Citizens Survey, the % of residents who feel positive about the quality of the parks and recreation options and opportunities throughout the City.

Recreational Opportunities Satisfaction Index - As reported by the Citizens Survey, the % of residents who view local recreational opportunities as good or excellent.

Recreation Programs and Classes Satisfaction Index - As reported by the Citizens Survey, the % of residents who feel that the recreation program and class offerings are good or excellent.

Opportunities To Attend Special Events and Festivals Satisfaction Index - As reported by the Citizens Survey, the % of residents who feel that the opportunities to attend special events and festivals were either good or excellent.

Opportunities To Attend Cultural, Arts, and Music Events Satisfaction Index - As reported by the Citizens Survey, the % of residents who feel that the opportunities to attend cultural, art and music events were either good or excellent.

of Total Recreation Program Participants – Total annual number of recreation (only) program participants or attendees for all City recreational program offerings.

of Total Program/ Event Participants – Total number of program participants for all City sponsored recreational programs or special events.

% Satisfied with Recreation programs – Percentage of post program survey participants who had a positive experience.

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.

Performance Indicators

Quality of the Overall Natural Environment Satisfaction Index - Percentage of Citizens who feel positive about the characteristics of Winter Garden's overall natural environment.
Preservation of Natural Land Areas Satisfaction Index- Percentage of Citizens who feel positive about Winter Garden's preservation of open space, farmlands and greenbelts.

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.

Performance Indicator

Employee Motivation and Productivity Satisfaction Rating – Number or percentage of employees who experience or feel motivated and inspired to perform at a high level due to the working environment cultivated around them and by their leaders. To be assessed annually using an employee engagement survey.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Pedestrian and Landscape Areas Satisfaction Index *	89%	81%	89% ↑
Quality of City Parks Satisfaction Index *	85%	83%	85% ↑
Downtown Amenities, Pedestrian and Landscape Areas Satisfaction Rating <small>(in-house survey feedback from downtown merchants)</small>	90%	97%	≥ 90% ↑
Overall Quality of Park and Recreation Opportunities Satisfaction Index *	84%	73%	84% ↑
Recreational Opportunities Satisfaction Index *	76%	76%	81% ↑

Recreation Programs and Classes Satisfaction Index *	87%	74%	87%↑
Opportunities to Attend Cultural, Arts, and Music Events Satisfaction Index *	77%	72%	77%↑
Opportunities To Attend Special Events and Festivals Satisfaction Index *	85%	85%	87%↑
% Satisfied with Recreation Programs (in-house post program survey)	98%	97%	≥ 95%↑
Quality of the Overall Natural Environment Satisfaction Index *	84%	78%	84%↑
Preservation of Natural Land Areas Satisfaction Index *	66%	63%	68%↑
Employee Motivation and Productivity Satisfaction Rating**	80.4%	78.8%	≥ 80%↑
OPERATIONAL INDICATORS			
# of Total Recreation Program Participants	47,092	47,130	42,000↑
# of Total Program/Events Participants (Attendees)	647,804	727,600	600,000↓

* 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



PUBLIC SERVICES DEPARTMENT

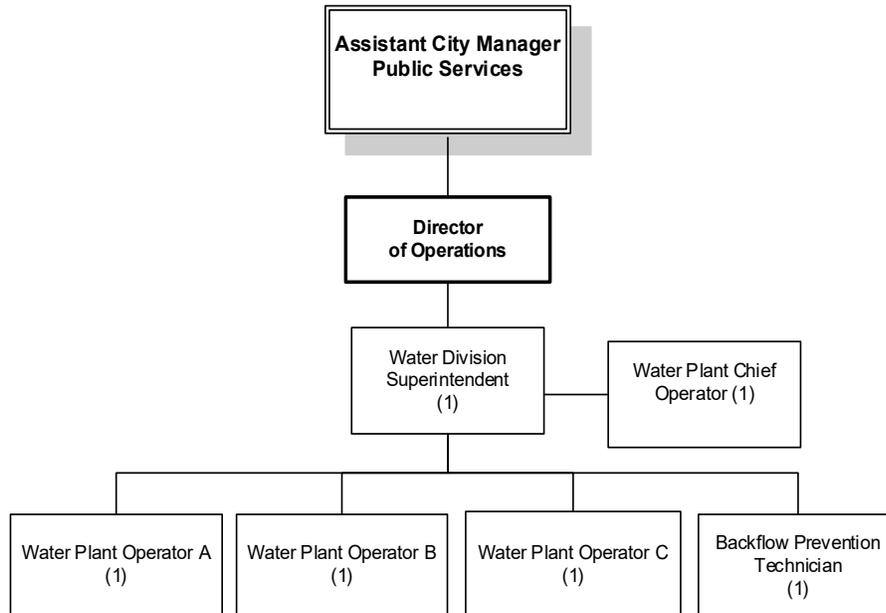
WATER TREATMENT & PUMPING DIVISION

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: Provide quality and safe drinking water that is desirable for use.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Provide safe drinking water • Maintain water system pressures and flows
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Continue to meet compliance with the City's Consumptive Use 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



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Maintain Quality Services and Infrastructure

Department Goal

Raise consumer confidence in the City's drinking water

Objective

- Continue to sustain and improve the drinking water public education program in an effort to elevate the 'drinking water quality satisfaction index'.

Performance Indicator

Drinking Water Quality Satisfaction Index – % of citizens who feel positive about drinking water taste and drinking water pressure. Represents an average of combined NCS Survey scores for both water taste and water pressure

Department Goal

Prolong Water Treatment Plant asset and equipment life and minimize failures

Objective

- More adequate planning and timely execution around Water Plant preventive equipment maintenance.

Performance Indicators

Preventative Maintenance Cost to Production (Cost per Hour) – Total actual Preventative Maintenance costs realized compared to total number of operating hours realized

Strategic Priority #2

Preserve The Natural Environment

Department Goal

Protect groundwater resources through water conservation strategies

Objective

- Ensure compliance with St. John's Water allocation through proactive conservation awareness efforts that will prevent exceeding allowable groundwater withdrawal restrictions.

Performance Indicators

Million Gallons/Day in Groundwater Withdrawals – Amount of groundwater measured in million gallons per day that the City withdrew per calendar year as outlined and defined in the City's St. John's consumptive use permit.

Volume of Ground Water Withdrawals (in million gallons) – Measure in million gallons of water being pumped out of the aquifer by the City.

Irrigation Gallons Billed – Annual volume of irrigation water (in gallons) consumed and billed for all service connections.

Irrigation Gallons Billed per Service Connection – Total volume of irrigation potable and irrigation reclaimed water consumed/billed (in gallons) per irrigation service connection (total gallons billed divided by approx. 10,500 households).

Rainfall Volume (in inches) – City of Winter Garden precipitation (rain) measurement in inches captured from City rain gauge(s). Rainfall averages 58 inches per year since 2007 and reflects annual target to meet.

Department Goal

Ensure Water Treatment Plant energy efficiency to minimize carbon footprint

Objective

- Improve/evaluate water plant operations, processes, and equipment for energy efficiency, includes replacing old equipment with new, more efficient equipment.

Performance Indicators

of KBTU per Year in Energy Consumption (WTP) – Energy consumed/used at the Water Treatment Plant annually. Total number of British Thermal Units equals the amount of heat needed to raise one pound of water one degree Fahrenheit times 1,000 at Water Treatment Plant.

Water Plant Energy Consumption per Year per Service Connection (In KBTUs) – Kilo British Thermal Units consumed in energy usage each year at Water Treatment Plant per service connection (households and commercial units). (Each BTU equals the amount of heat needed to raise 1 pound of water 1 degree Fahrenheit). Approx. 16,000 service connections in FY 2024.

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.

Performance Indicator

Water Treatment Operating and Maintenance Cost per Service Connection – Water Treatment Plant total operating and maintenance divided by total number of service connections (household and commercial units). Approx. 16,000+ service connections in FY 2024.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Drinking Water Quality Satisfaction Index *	72%	65%	72% ↑
FINANCIAL INDICATORS			
Preventative Maintenance to Production (Cost per Hour)	\$11.41	\$25.92	≤ \$17.00 ↓
Treatment Operating and Maintenance Cost per Service Connection	\$91.77	\$130.27	\$98.19 ↓
OPERATIONAL INDICATORS			
Million Gallons/Day in Groundwater Withdrawals	5.83	5.60	≤ 5.9 ↓
Volume of Ground Water Withdrawals (in million gallons)	2,134.9	2,141.9	2,340 ↓
Irrigation Gallons Billed	2,120,918	1,837,951	2,033,000 ↓
Irrigation Gallons Billed (Used) per Service Connection	196.7	171.3	193.6 ↓
Rainfall Volume (in inches)	110.9	86.9	≥ 58.00 ↑
# of KBTU per Year in Energy Consumption (WTP)	17,571,940,309	17,659,000,024	14,000,000,000 ↓
Water Plant Energy Consumption per Year per Service Connection (In KBTUs)	988,811	1,038,251	978,000 ↓

* 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. Rating represents an average from two water quality survey ratings: 'Drinking water taste' and 'Drinking water pressure'

≤ ≥ 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

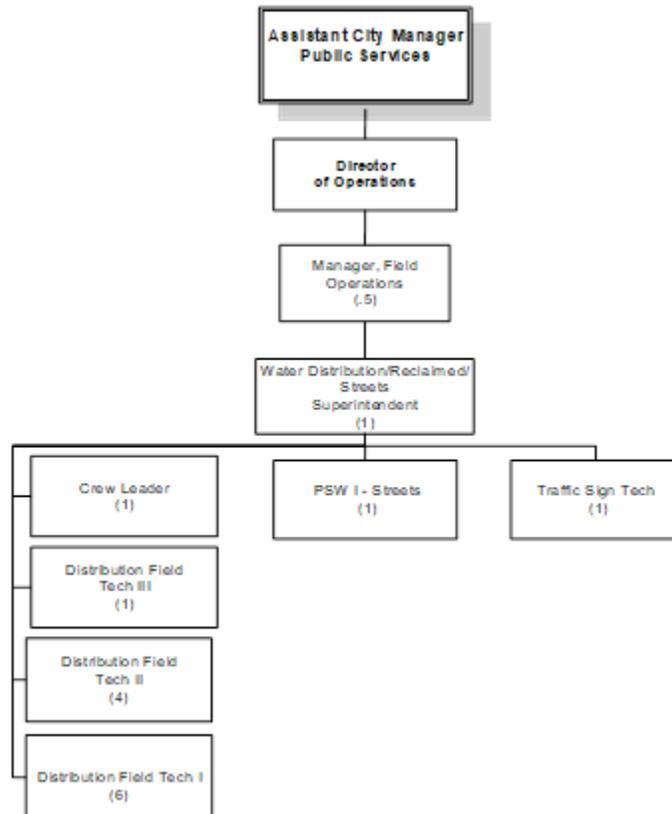


PUBLIC SERVICES DEPARTMENT WATER & RECLAIMED WATER DISTRIBUTION/STREETS DIVISION BUSINESS PLAN & PERFORMANCE INDICATORS

<p>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.</p> <p>Streets: Preserve and improve the City's roadways and sidewalks to provide safe, durable and efficient commute.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Provide reliable water services • Provide and maintain roadways and sidewalks • Maintain traffic signs, traffic lights and street lights
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • Additional unexpected mandates from NPDES, Federal Emergency • Adverse and abnormal weather patterns and conditions • Not having sufficient staff to adequately handle the demand of water meter repairs, replacement work and street maintenance • Rising cost of materials and supplies including supply chain constraints. This has affected meter delivery causing a shortage over several years 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • Continue Phase II installation/replacement of the new 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 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1

Improve and Maintain Mobility

Department Goal

Improve pedestrian infrastructure, bicycle and automobile transportation

Objective

- Execute and continuously evaluate City street maintenance program, including bicycle lanes, to increase the 'street repair/maintenance satisfaction index'.

Performance Indicators

Street Repair/Maintenance Satisfaction Index – Percentage of citizens who feel satisfied with street repair and maintenance throughout the City.

Street Repair Ratio – Number of linear feet of streets repaired compared to total linear feet of streets in the City.

Objective

- Execute and continuously evaluate City sidewalk maintenance plan, including bicycle trails, to improve the 'sidewalk maintenance satisfaction index'.

Performance Indicators

Sidewalk Maintenance Satisfaction Index – Percentage of citizens who feel satisfied with sidewalk maintenance throughout the City.

Sidewalk Repair Ratio – Linear feet of sidewalks repaired compared to total linear feet of sidewalks maintained in the City.

Objective

- 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'.

Performance Indicator

Ease of Car Travel in Winter Garden Satisfaction Index – Percentage of citizens who feel satisfied with fluidity of car travel throughout the City (helpfulness and usefulness of signage).

Strategic Priority #2

Maintain Quality Services and Infrastructure

Department Goal

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

Objective

- 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.

Performance Indicators

Number of Water Main Breaks – Number of ruptured water pipe events throughout the City.
Number of Service Line Breaks – Number of ruptured service line events throughout the City.

Objective

- Ensure quality delivery of water services to City neighborhoods by minimizing the number of service interruptions, boiled water notices, and reduced system pressure.

Performance Indicators

of Boiled Water Notices Issued – Number of times that the city issued boiled water notices due to reduced water system pressure.
of Water Pressure Interruptions that Resulted in < 50 PSI – Number of incidents where water pressure interruptions occurred and resulted in water pressure levels of less than 50 PSI.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Street Repair/Maintenance Satisfaction Index *	55%	66%	70%↑
Sidewalk Maintenance Satisfaction Index *	67%	65%	70%↑
Ease of Car Travel in Winter Garden Satisfaction Index *	68%	67%	72%↑
OPERATIONAL INDICATORS			
Street Repair Ratio (based on linear feet)	3.36%	2.09%	5%↑
Sidewalk Repair Ratio (based on linear feet)	1.06%	.41%	1.10%↑
Number of Water Main Breaks	4	13	2↓
Number of Service Line Breaks	101	128	110↓
# of Boiled Water Notices Issued	3	10	0↓
# of Water Pressure Interruptions that Resulted in < 50 PSI	0	341	0↓

* 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



PUBLIC SERVICES DEPARTMENT

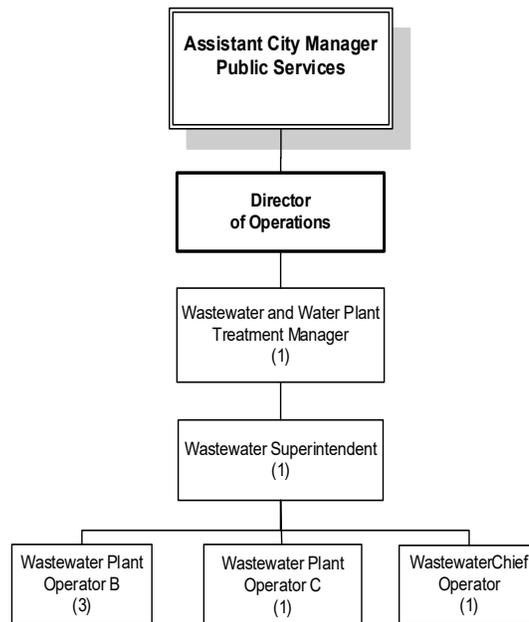
WASTEWATER & RECLAIMED WATER DIVISION

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: To protect the natural environment through sound environmental practices with wastewater and reclaimed water treatment.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Treatment of sewage to Florida Department of Environmental Protection (FDEP) Permit levels • Production of reclaimed water
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 overhead • Increased fees due to Conserve II by 50% 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • 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: 7



FY 2025-2026 STRATEGIC PRIORITIES, GOALS & OBJECTIVES

Strategic Priority #1
Maintain Quality Services and Infrastructure

Department Goal

Reduce Fats, Oils and Grease from the wastewater stream through industrial pretreatment public education

Objective

- Continue focus on grease reduction in the City's wastewater system through restaurant owner reinforced education on proper grease trap management and maintenance.

Performance Indicator

Restaurant Site Inspection Compliance Rate - Percentage of restaurants that successfully pass grease trap inspections compared to total restaurants inspected.

Department Goal

Improve and maintain odor controls at wastewater treatment facility

Objective

- 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.

Performance Indicators

Number of Odor Complaints – Annual number of unique complaints by residents regarding the smell emitted from the wastewater facility.
Number of Repeat Odor Complaints - Number of complaints by residents who have complained previously regarding the smell emitted from the wastewater facility.

Department Goal

More environmentally friendly City with a focus on reducing ground water withdrawals

Objective

- 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.

Performance Indicator

Water Conservation Participation Index - Results from the Citizen Survey indicating how many people practice some form of water conservation (at least 3-12 times or more per year).

Department Goal

Minimize equipment failure through proactive maintenance

Objective

- Perform more timely preventative maintenance scheduled on pumps and motors, including more frequent adherence and active replacement of aging parts to minimize failures.

Performance Indicators

% Pump and Motor Failures - Number of times a pump or motor fails compared to total number of pumps and motors
of Pump and Motor Failures - Number of times a pump or motor fails.
Pump and Motor Maintenance Work Performed - Number of times an employee completes a pump and motor preventive maintenance job/task.
Pump and Motor Maintenance Rate - Number of pumps and motors that had preventive maintenance work performed compared to total number of pumps and motors in operation.
Total Pounds of Sand Removal from Tanks - Pounds of sand removed from tanks (de-silt).

Department Goal

Prolong Waste Water Plant asset and equipment life and minimize failures

Objective

- Establish more adequate planning, protocols and timely execution around preventive equipment maintenance activities to minimize repairs costs and repair frequency.

Performance Indicators

Preventive Maintenance Cost to Production (Dollars per Hour) - Total actual Preventative Maintenance costs realized compared to total number of output production/operating hours realized (stated in dollars per hour).
Preventive Maintenance Cost to Production (Dollars per Millions of Gallons) - Total actual Preventative Maintenance costs realized compared to total number of output production realized (inflow 4.7MGD) measured in millions of gallons.

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.

Performance Indicator

Treatment Operating and Maintenance Cost per Service Connection - Wastewater Treatment Plant total operating and maintenance cost divided by total number of service connections (household units).

Strategic Priority #3

Preserve the Natural Environment

Department Goal

Ensure Waste Water Plant energy efficiency to minimize carbon footprint

Objective

- Improve/evaluate operations, processes, and equipment for energy efficiency, includes replacing old equipment with new, more efficient equipment.

KEY PERFORMANCE INDICATOR RESULTS & TARGETS

Key Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATOR			
Water Conservation Participation Satisfaction Index *	85%	81%	85%↑
FINANCIAL INDICATORS			
Preventive Maintenance to Production (Dollars per Hour)	\$51.76	\$22.42	≤ \$40.00↓
Preventive Maintenance to Production (Dollars per Millions of Gallons)	\$0.03	\$0.03	≤ \$.04↓
Treatment Operating and Maintenance Cost per Service Connection	\$217.20	\$236.32	≤ \$200.00↓
OPERATIONAL INDICATORS			
Number of Odor Complaints (Wastewater Treatment Plant)	0	1	0↓
Number of Repeated Odor Complaints (Wastewater Treatment Plant)	0	0	0↓
% Pump and Motor Failures	1.28%	3%	≤ 5%↓
# of Pump and Motor Failures	1	2	3↓
Pump and Motor Maintenance Rate	100%	89.7%	≥ 85%↑
# Pump and Motor Maintenance Work Performed	78	70	78↑
Total Pounds of Sand Removal from Tanks (in pounds)	41,480	27,580	45,625↓
Restaurant Site Inspection Compliance Rate **	100%	100%	100%↑

* 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.

** Annual grease trap inspections of 135 total local restaurants to reduce grease contaminants in the waste water system.

≤ ≥ 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



PUBLIC SERVICES DEPARTMENT

WASTEWATER/STORMWATER/STREETS DIVISION

BUSINESS PLAN & PERFORMANCE INDICATORS

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:

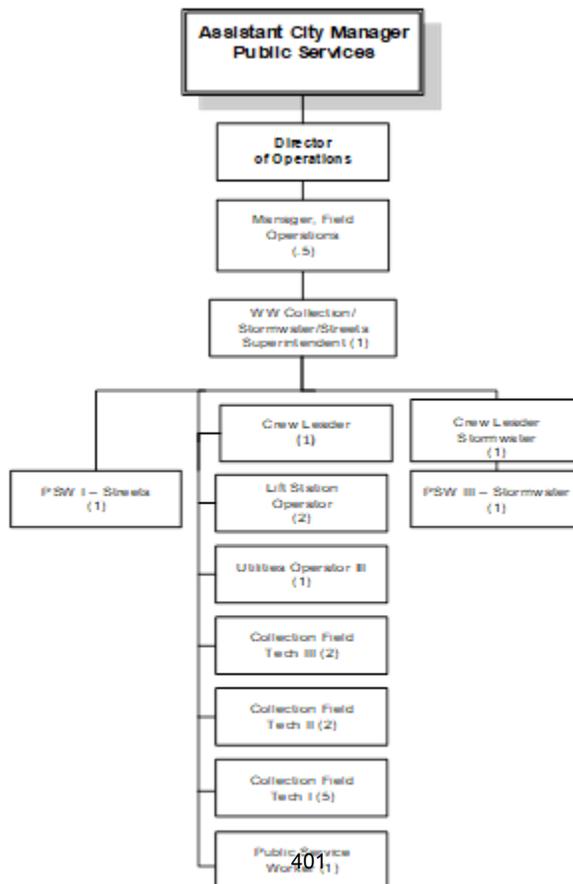
- Additional unexpected mandates from NPDES, Federal Emergency
- Higher vacancies restraining the required level of preventive maintenance activities and other service demands
- Adverse weather conditions and tropical storms
- State and Federal Environmental Mandates
- Lack of cooperation from Federal, 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 2025-2026 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 storm water drains.

Performance Indicators

Volume of Pollutants Removed from Storm Water Drains – Amount of debris, measured in tonnage, that have been extracted from the drainage system to reduce pollution.

Street Cleaning Satisfaction Index – Percentage of citizens who felt positive about the street cleanliness throughout the City (mowing, litter clean-up & street sweeping).

of Street Sweeping Miles Cleaned – Cleaning distance (in miles) covered by City's street sweeping service annually (excludes time and distance traveled between sweep locations/point of origin).

Strategic Priority #2

Maintain Quality Services and Infrastructure

Department Goal

Prolong the service life of the City's infrastructure through timely maintenance

Objective

- Ensure timely and proactive sewer preventative maintenance to increase the 'sewer satisfaction index'.

Performance Indicators

Sewer Satisfaction Index – Percentage of citizens who feel positive about the City's sewer services.

% of Sewer Calls Responded to Within 45 Minutes – Number of sewer line blockage service requests (calls by residents) responded to within 45 minutes compared to total number of sewer line blockage service request responses.

% of Total Sewer Pipes TV Inspected - Total number of linear feet of sewer TV inspections compared to total linear feet of sewer pipes.

Department Goal

Reduce flooding incidents thereby reducing citizen storm water complaints

Objective

- Identify and correct problem areas in the storm water system, utilizing both citizen and employee feedback, to minimize flooding incidents.

Performance Indicators

Storm Water Drainage Satisfaction Index – Percentage of citizens who feel positive about storm water drainage.
% of Storm Water Calls Responded to Within 24 Hours – Number of storm water drainage service requests (calls by residents) responded to (arrival to location) within 24 hours compared to total number of storm water drainage service request responses.
Total Number of Flooding Incidents– Number of times water collection occurs that result in damage to personal and real property.
% of Total Storm water Lines Inspected - Linear feet of Storm water inspections compared to total linear feet of storm water lines.

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Street Cleaning Satisfaction Index *	76%	75%	88% ↑
Sewer Service Satisfaction Index *	87%	85%	93% ↑
Storm Water Drainage Satisfaction Index *	85%	77%	85% ↑
OPERATIONAL INDICATORS			
Volume of Pollutants Removed from Storm Water Drains (in tons)	421	489	900 ↑
# of Street Sweeping Miles Cleaned	9,172	7,665	9,300 ↑
% of Total Sewer Pipes Cleaned	30.6%	36.5%	40% ↑
% of Total Sewer Pipes TV Inspected	5.2%	13.1%	10% ↑
Linear Feet of Sewer Pipes Cleaned	282,810	350,847	390,000 ↑
% of Sewer Calls Responded to Within 45 Minutes	100%	100%	100% ↑
Total Number of Flooding Incidents	1	2	0 ↓
% of Storm Water Calls Responded to Within 24 Hours	100%	100%	100% ↑
% of Total Storm Water Lines Inspected	1.6%	1.1%	1.0% ↑

* 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



PUBLIC SERVICES DEPARTMENT

SOLID WASTE DIVISION

BUSINESS PLAN & PERFORMANCE INDICATORS

<p>MISSION STATEMENT: Provide responsive as well as efficient collection and disposal of solid waste.</p>	<p>CORE FUNCTIONS:</p> <ul style="list-style-type: none"> • Collection and removal of solid waste materials <ul style="list-style-type: none"> ○ Residential/Commercial garbage ○ Yard Waste
<p>CHALLENGES:</p> <ul style="list-style-type: none"> • 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 	<p>BUSINESS ASSUMPTIONS:</p> <ul style="list-style-type: none"> • The OC landfill will continue to accept solid waste from the City of Winter Garden • OC tipping fees will increase by 12% YOY for the next three years. • Vehicles and equipment will be properly maintained in a timely manner • Public will comply with disposal requirements

Organizational Structure

FTE: 18



FY 2025-2026 STRATEGIC PRIORITY, GOALS & OBJECTIVE

Strategic Priority #1
Preserve the Natural Environment

Departmental Goals

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.

Performance Indicators

Garbage Collection Satisfaction Index – Percentage of citizens who feel positive or satisfied with their garbage collection service.
Yard Waste Pick-Up Satisfaction Index – Percentage of citizens who feel positive or satisfied with their yard waste collection service.
Tons of Solid Waste Refuse – Combined total tonnage of commercial and residential solid waste refuse collected and transferred to transfer stations and landfills. Excludes yard waste.
Tons of Commercial Solid Waste Refuse – Total tonnage of commercial solid waste refuse collected and disposed at transfer stations and landfills (excludes 96 gallon receptacle pick-ups which are already part of residential service pick-up). Excludes yard waste.
Tons of Residential Solid Waste Refuse – Total tonnage of residential solid waste refuse collected and disposed at transfer stations and landfills (includes 96 gallon receptacle commercial pickups which are done as part of residential service). Excludes yard waste.
Tonnage of Commercial Solid Waste Refuse per Service Account – Total commercial solid waste refuse measured in tons per commercial utility account serviced in Winter Garden. Calculation: total commercial tonnage in solid waste refuse / total commercial accounts with garbage pickup service. Excludes commercial 96 gallon receptacle pickup service.
Tonnage of Residential Solid Waste Refuse per 1,000 Residents – Total residential solid waste refuse measured in tons per 1,000 Winter Garden residents. Calculation: total tonnage in solid waste refuse / (total city population/1,000) = 51.
Tonnage per Trip– 1st Trip – Total commercial and residential solid waste refuse the first trip of the day (includes yard waste) measured in tons per number of trips to the transfer station and/or landfill. Note: Measure excludes yard waste collected using Boom/Claw Trucks, however, yard waste collected using Compacted trucks are included. This exclusion is insignificant to the purpose of the measure and will not adversely distort the results for operational decision making.
Tonnage per Trip– 2nd Trip – Total commercial and residential solid waste refuse the second trip of the day (includes yard waste) measured in tons per number of trips to the transfer station and/or landfill. Note: Measure excludes yard waste collected using Boom/Claw Trucks, however, yard waste collected using Compacted trucks are included. This exclusion is insignificant to the purpose of the measure and will not adversely distort the results for operational decision making.
Solid Waste Direct Cost per Tonnage – Solid Waste Division direct operating cost (labor, repair & maint., tipping fees, fuel, operating supplies etc.) divided by the total refuse weight in tons sent to transfer stations and landfills (excludes depreciation cost and inter-fund management fees).

PERFORMANCE INDICATOR RESULTS & TARGETS

Performance Indicators	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Target
CUSTOMER SERVICE INDICATORS			
Garbage Collection Satisfaction Index *	92%	81%	92% ↑
Yard Waste Pick-up Satisfaction Index *	88%	82%	88% ↑
FINANCIAL INDICATOR			
Solid Waste Direct Cost per Tonnage	\$175.56	\$195.08	\$218.00 ↓

OPERATIONAL INDICATORS

Tons of Solid Waste Refuse	28,391	30,412	35,000↑
Tons of Commercial Solid Waste Refuse	12,759	12,696	13,750↑
Tons of Residential Solid Waste Refuse	15,631	17,719	23,750↑
Tonnage of Commercial Solid Waste Refuse per Service Account	17.11	16.47	17↑
Tonnage of Residential Solid Waste Refuse per 1,000 Residents	303.5	344.0	295↓
Tonnage per Trip – 1 st Trip	9.7	10.0	11.0↑
Tonnage per Trip – 2 nd Trip	N/A	3.8	4.0↑

* 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

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.

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.

CONTINGENCY: Money that has been set aside to cover unplanned expenditures.

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.

EXPENDITURE: Transactions and events that decrease the amount of net spendable resources in a governmental fund.

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.

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.

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.

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.

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.

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.

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.

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).

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.

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.

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.

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