

City of Oviedo

FY 2020/21 Adopted Budget



CITY OF OVIEDO
ADOPTED ANNUAL BUDGET
FOR THE 2020-21 FISCAL YEAR
OCTOBER 1, 2020 THROUGH
SEPTEMBER 30, 2021



CITY COUNCIL

Megan Sladek	Mayor
Bob Pollack	Councilmember
Keith Britton	Councilmember
Judith Dolores Smith	Councilmember
Jeff Chudnow	Councilmember

Bryan Cobb	City Manager
Jerry Boop	Finance Director
Kelly R. Jones	Assistant Finance Director
Nadia Todor	Financial/Management Analyst

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CITY OF OVIEDO FLORIDA
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September 21, 2020

Honorable Mayor Sladek, Deputy Mayor Pollack, City Council Members and Citizens of the City of Oviedo:

Respectfully submitted is the FY 2020-21 Adopted Annual Budget. The total Adopted Budget for all City funds combined is \$90.72 million, an increase of \$1,523,068 from the FY 2019-20 Adopted Budget. Exclusive of interfund transfers, the total Adopted Budget for FY 2020-21 of \$75.95 million is \$531,396 or, 0.69% less than the FY 2019-20 Adopted Budget.

Coronavirus

In December 2019, reports began emerging out of Wuhan, China of a new coronavirus, which later became known as COVID-19. On January 21, 2020, the first case of the coronavirus was confirmed in the United States, and on March 11, 2020, the World Health Organization declared COVID-19 a global pandemic. Over the following months, governments around the world took unprecedented actions by issuing stay-at-home orders, closing schools, restaurants, stores, and all non-essential businesses in the hopes of slowing the spread of the coronavirus.

The COVID-19 pandemic has affected not only the physical health of our community, but it's economic health as well. The financial impact of government shutdowns will persist well beyond the current year. Most of the direct impact from the pandemic is visible through measures of unemployment. Seminole County's unemployment rate rose from 2.9% in January 2020, to a peak of 13.5% in May 2020. As of August 2020, the unemployment rate has reduced slightly to 7.1%.

The economic stability that the City of Oviedo has experienced over the past several years has deteriorated, and has left the economy trending toward circumstances similar to the Great Recession of 2008. While the Seminole County Property Appraisers office valuation shows an increase in property values in the City of 5.91% for Tax Year 2020, the high unemployment rate and the reduction in consumption-based state revenues, such as State Revenue Share and the Half Cent Sales Tax, will have significant impacts on the City's revenue collections for the FY 2020-21 Budget Year and beyond.

Revenue Impacts of COVID-19

Revenues for FY 2020-21 have been reduced as a result of COVID-19. The impact of the government led shut-down of non-essential services has affected several of the City's major revenue sources, and may continue to affect them in future fiscal years. General Fund Ad Valorem revenues are not impacted for the FY 2020-21 Budget year, and show a 5.8% increase over the FY 2019-20 Adopted Budget. General Fund non-Ad Valorem revenues show a decrease of approximately 5.4%. The non-Ad Valorem revenue reductions are primarily attributable to reductions in consumption-based state revenues such as: State Revenue Share, Half Cent Sales Tax, and Communications Services Tax. The Local Option Gas Tax Fund and the 3rd Generation Sales Tax Fund revenues also have been reduced. The State of Florida has advised local governments to be very cautious and conservative when budgeting for FY 2020-21 revenues as there is still a lot of uncertainty as to how the effects of the global pandemic will impact the state and local economies.

General Fund Operating Revenues

General Government operations are funded by the following major revenue sources: Ad Valorem taxes, Utility Service Taxes, Franchise Fees, State Revenue Share, Half Cent Sales Tax, Communications Services Tax, and locally generated revenues such as Charges for Services. The Ad Valorem revenue increase of \$826,012 is offset by the decrease in non-Ad Valorem revenues of \$845,903, for a net decrease of \$19,891.

Local Option Gas Tax Revenues

As per Florida Statutes 336.025, County and Municipal governments may levy a fuel tax upon every gallon of motor fuel and diesel fuel sold in a county. Gas Tax revenues declined \$126,187 in FY 2020-21 as a result of COVID-19, which may impact certain maintenance programs or capital projects.

3rd Generation Sales Tax Revenues

In 2014, Seminole County Voters approved the 3rd Generation Penny Sales Tax Referendum. 3rd Generation Sales Tax Revenue declined \$99,703 in FY 2020-21 as result of COVID-19, which may have an impact on the City's ability to properly fund certain capital projects currently in process.

The Budget Office continues to monitor the impacts of COVID-19 on the local economy and how it may affect the fiscal stability of the City.

FY 2020-21 ADOPTED BUDGET OVERVIEW

At its September 21, 2020 meeting, City Council formally established the millage rate to be levied for FY 2020-21. The budget is predicated on maintaining the FY 2019-20 total City millage rate which is comprised of the Ad Valorem Millage and the General Obligation Bond Millage. The total millage rate for FY 2019-20 was 5.2820 mills, and remains unchanged at 5.2820 mills in FY 2020-21. While the total millage rate remains the same, an adjustment has been made to each type of millage rate.

The General Obligation Bond Millage rate is based on a formula using the City's current gross taxable value divided by the City's annual General Obligation debt service payments. Each year, as the City's assessed value increases, there is a reduction in the General Obligation Bond Millage needed to cover the debt payments. The reduction in the General Obligation Bond Millage Rate has been incorporated into the Ad Valorem Millage Rate. Based on this, the budget is established using the reduction in the General Obligation Bond Millage Rate and increasing the Ad Valorem Millage Rate by 0.0085 mills from 5.1145 mills to 5.1230 mills to support General Fund operations. Setting the millage rate for the General Fund at 5.1230 mills will result in a citywide tax increase of 5.14% above the rolled back rate of 4.8724 mills.

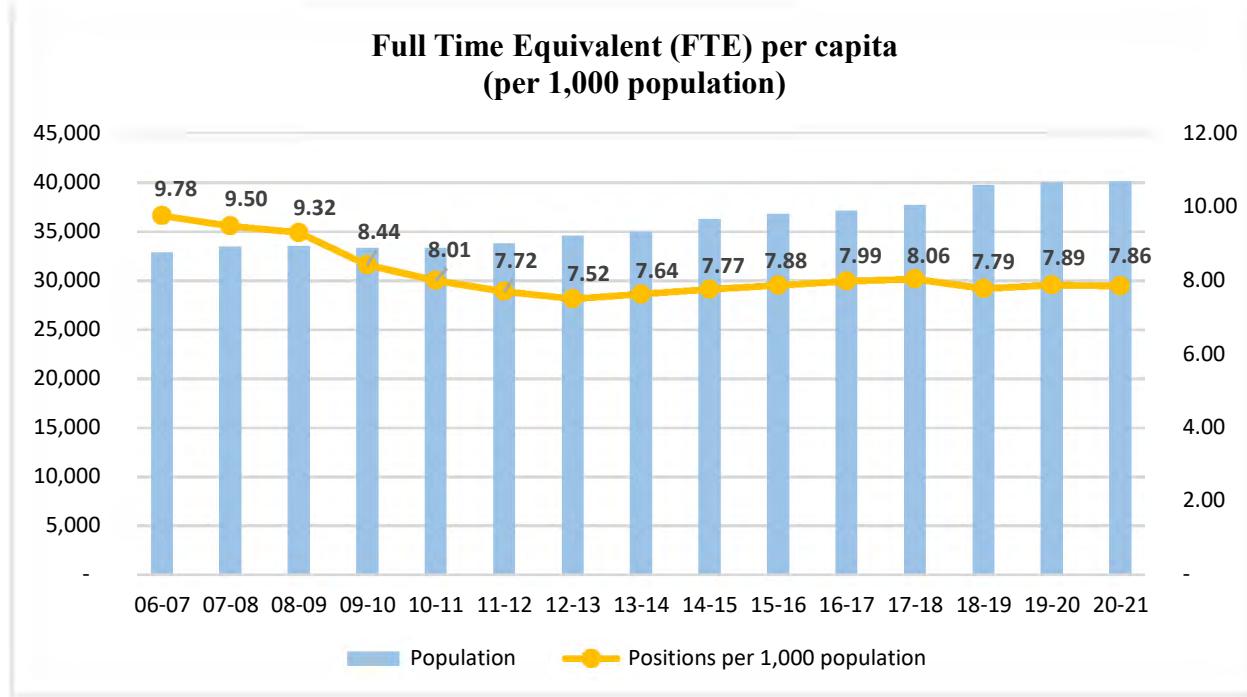
The Gross Taxable Value for 2020 increased by \$178,938,623 or 5.91% over the 2019 Final Gross Taxable Value. With the exception of modest increases projected for the Utility Service Taxes; Franchise Fees and Fees; and Fines and Forfeitures, all other revenues are declining. The decline in other revenues for FY 2020-21 is directly related to the impact of COVID-19.

When preparing for the upcoming fiscal year, staff prepared financial trend projections for FY 2020-21 which were used by the City Departments in the development of the FY 2020-21 Annual Budget. Subsequently, they were required to submit "similar service level" proposals for the year. Exceptions were made for fixed costs, and employee costs such as health insurance, pensions and incentives, which were calculated separately by the Budget Office.

FY 2020-21 ADOPTED BUDGET OVERVIEW, CONTINUED

The following “budget highlights” provide a concise summary of the FY 2020-21 Adopted Budget:

- ❖ Excluding new construction of \$28.3 million, the City’s tax base increased by \$150.6 million or 4.98%, which was due to an increase in market values. Some of this increase was offset by the 2.3% Save Our Homes inflation adjustment.
- ❖ For the City of Oviedo, a home assessed at \$250,000 in 2019, adjusted by 2.3% for save our homes inflation, and less the \$50,000 homestead exemption, will pay approximately \$30 more in City property taxes in 2020.
- ❖ The size of the City’s workforce for FY 2020-21 will remain at 315.70 FTE’s (full-time equivalent positions), which is the same as FY 2019-20. The workforce (both full-time and seasonal) has 5.55 fewer positions than in FY 2006-07 when the Employee to Citizen population ratio was 9.78 per 1,000 population as compared to 7.86 for FY 2020-21.



- ❖ The FY 2020-21 total payroll (salaries and benefits) for all operating funds of \$27,544,128 is \$688,506 or 2.56% more than the total adopted payroll for FY 2019-20.

The remaining portion of this transmittal letter presents a more detailed analysis of the budget, including analyses of the tax base, and General Fund expenditures, revenues, debt service and fund balance. Following the General Fund analyses are summary discussions about the City’s Water/Wastewater Operating Fund, the City Workforce and Payroll, the Capital Improvements Program and several supporting funds.

The City maintains accounting records on a budget basis as well as a GAAP (Generally Accepted Accounting Principles) basis. For financial reporting purposes, governmental funds rely on the modified accrual basis of accounting, while proprietary funds use full accrual accounting.

MILLAGE RATE HISTORY

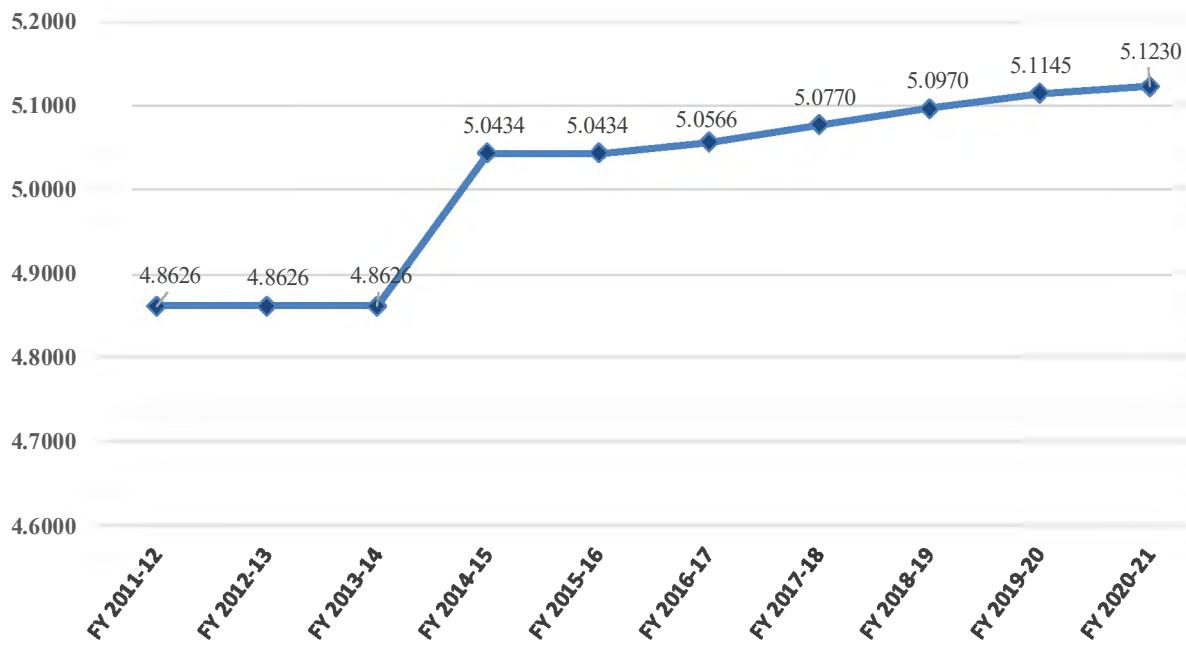
The General Fund Ad Valorem adopted millage rate for FY 2020-21 is 5.1230 mills. The Ad Valorem millage rate is 5.14% greater than the rolled back millage rate of 4.8724 mills. The millage rate for the General Obligation Bond is 0.1590 mills. The combined millage rate for FY 2020-21 is 5.2820 mills, which remains consistent with the total combined millage rate in FY 2019-20.

Historical Millage Rate Analysis

Tax Year	Budget Year	Ad		Total		Budgeted Ad		Final Gross Taxable Value
		Valorem Millage	GO Bond Millage	City Millage	City Gross Taxable Value	Valorem Revenues *		
2011	FY 2011-12	4.8626	0.3071	5.1697	1,835,024,210	8,566,069		1,831,647,107
2012	FY 2012-13	4.8626	0.3071	5.1697	1,856,226,803	8,665,045		1,851,053,566
2013	FY 2013-14	4.8626	0.2741	5.1367	1,909,956,012	8,915,858		1,905,913,670
2014	FY 2014-15	5.0434	0.2546	5.2980	2,038,801,787	9,871,193		2,034,309,095
2015	FY 2015-16	5.0434	0.2386	5.2820	2,178,361,600	10,546,895		2,172,044,606
2016	FY 2016-17	5.0566	0.2254	5.2820	2,304,709,785	10,919,347		2,298,064,373
2017	FY 2017-18	5.0770	0.2050	5.2820	2,524,563,254	11,948,412		2,518,645,379
2018	FY 2018-19	5.0970	0.1850	5.2820	2,792,449,692	13,185,522		2,782,508,002
2019	FY 2019-20	5.1145	0.1675	5.2820	3,035,244,283	14,242,469		3,026,583,029
2020	FY 2020-21	5.1230	0.1590	5.2820	3,205,521,652	15,068,481		3,205,521,652

* Percent budget of Ad Valorem Revenues decreased from 96% to 95% beginning in FY 2016/17. Beginning in FY 2016/17, budgeted Ad Valorem revenues were reduced by the General Fund's contribution to the CRA. Currently, the City contribution to the CRA is set at 50%.

Historical Ad Valorem Millage Rate



TAX BASE SUMMARY

Based on the Certification of Taxable Value provided by the Seminole County Property Appraiser on June 22, 2020, the City's tax base increased by \$178.9 million or 5.91% compared to last year.

Annexations and the reassessment of existing real properties are \$13.9 million in FY 2020-21, or 0.45% of the 2020 real property base.

The change in final taxable values between 2019 and 2020 are reflected below for the major categories of real property. Inclusive of new construction valued at \$28.3 million, the total real property base increased \$161.8 million or 5.57%.

Real Property Category	2020 Taxable Value	2019 Taxable Value	% Change
Residential	2,370,643,510	2,246,560,394	5.52%
Commercial	586,777,701	559,992,629	4.78%
Industrial	43,879,770	36,397,350	20.56%
Institutional/Other	67,510,402	64,016,647	5.46%
Total *	3,068,811,383	2,906,967,020	5.57%

**excludes value of personal property*

A summary of the changes in the entire tax base between 2011 and 2020 is depicted below:

SUMMARY OF TAX BASE DATA										
(all dollar amounts expressed in 1,000's)										
Budget Year	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Tax Year	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
New Construction	30,235	31,260	24,451	35,381	37,382	26,060	71,989	118,720	94,536	28,326
Annexations	-	-	456	-	-	-	-	-	-	-
Re-assessment of Existing Properties	(216,452)	(88,421)	(48,184)	13,692	18,163	21,577	59,568	40,130	38,584	13,903
Personal Property	82,980	81,741	82,180	83,815	88,508	85,028	94,942	114,954	119,616	136,710
Tax Base Net Change	(103,236)	24,580	58,902	132,888	144,053	132,665	226,499	273,804	252,736	178,939
Gross Taxable Value	1,835,024	1,856,227	1,909,956	2,038,802	2,178,362	2,304,710	2,524,563	2,792,450	3,035,244	3,205,522
FINAL Gross Taxable Value	1,831,647	1,851,054	1,905,914	2,034,309	2,172,045	2,298,064	2,518,645	2,782,508	3,026,583	3,205,522
% Inc (Dec) from Previous Year Final	(5.50%)	1.06%	2.96%	6.74%	6.77%	5.80%	9.60%	10.48%	8.77%	5.91%
Operating Millage	4.8626	4.8626	4.8626	5.0434	5.0434	5.0566	5.0770	5.0970	5.1145	5.1230
Ad Valorem *	8,566	8,665	8,916	9,871	10,547	11,071	12,176	13,521	14,748	15,601
CRA Revenues	-	-	-	-	-	(152)	(228)	(354)	(505)	(532)
Total Ad Valorem Revenues	\$ 8,566	\$ 8,665	\$ 8,916	\$ 9,871	\$ 10,547	\$ 10,919	\$ 11,948	\$ 13,168	\$ 14,242	\$ 15,069

The Tax Base Data chart provides general information on the City's taxable value and the ad valorem revenues for the current year and the prior nine (9) years. With the Gross Taxable Value of the City increasing for FY 2020-21, the Gross Taxable Value of the City is \$1.37 billion greater than the Final Gross Taxable Value seen in FY 2011-12.

GENERAL FUND

The total general fund budget is \$32,941,925, which is \$64,015 or 0.19% less than the FY 2019-20 Adopted Budget of \$33,005,940.

The FY 2020-21 Adopted Budget is comprised of state and city revenues, as well as, tax revenues based on the ad valorem millage rate of 5.1230 mills, together these sources provide sufficient funds to accomplish the following:

- ✓ Maintains FY 2019-20 Service Levels,
- ✓ Funds a 3% salary increase for General Employees,
- ✓ Funds a 3% salary increase for the Police bargaining contract,
- ✓ Funds the Fire bargaining contract,
- ✓ Funds an increase in benefit costs,
- ✓ Funds overtime costs,
- ✓ Funds a 6.5% increase to health insurance premium rates,
- ✓ Funds a 10% increase in Workers Compensation rates,
- ✓ Funds a 19% increase in General Insurance rates,
- ✓ Funds increases in fixed costs such as leases, telephone, and utilities,
- ✓ Funds capital purchases for IT,
- ✓ Funds the Vehicle Replacement Plan,
- ✓ Funds debt service for FY 2020-21,
- ✓ Maintains 15% Reserve Fund Balance as per the Budget and Financial Policy of the City,
- ✓ Maintains 16.67% Reserve Fund Balance as per GFOA Best Practices.

More detailed explanations of operating changes for each department and program can be found under the “budget highlights” section of each program’s Expenditure and Staffing Summary (within the operating budget detail section of the budget document). Additionally, all capital outlay requests, both funded and unfunded, are reported in the Capital Improvements Program section.

General Fund Revenues

General Fund revenues decreased by \$64,015 over the FY 2019-20 Adopted Budget. The increase in Ad Valorem revenues of \$826,012 is due to an overall increase in the gross property value of the City of 5.91%, along with a slight increase in the Ad-Valorem millage rate of 0.0085 mills. The increase in Ad-Valorem revenue was offset by a reduction in non-Ad Valorem revenues (excluding transfers and fund balance) of \$845,903 or 5.44% less than FY 2019-20. Transfers from several funds that are used to reimburse the General Fund for services provided, or offset expenses, decreased by \$52,958.

GENERAL FUND, CONTINUED

A comparison of the FY 2019-20 and FY 2020-21 budgets by major revenue category are depicted below:

Revenue Category	FY 2019-20	FY 2020-21	\$ Variance	% Variance
Ad Valorem	14,267,469	15,093,481	826,012	5.79%
Utility Taxes	4,573,132	4,663,831	90,699	1.98%
Business Receipt	140,063	126,457	(13,606)	-9.71%
Licenses, Permits, Fees	2,655,168	2,777,850	122,682	4.62%
Intergovernmental	4,324,393	3,490,666	(833,727)	-19.28%
Charges for Services	3,213,879	3,050,427	(163,452)	-5.09%
Fines and Forfeitures	98,000	108,000	10,000	10.20%
Other Revenues	536,836	478,337	(58,499)	-10.90%
Transfers in	2,861,594	2,808,636	(52,958)	-1.85%
Use of Fund Balance	335,406	344,240	8,834	2.63%
Total	\$ 33,005,940	\$ 32,941,925	\$ (64,015)	-0.19%

Property Taxes (General Fund)

The millage rate of 5.1230 mills will generate \$15,068,481 in property tax revenues (excluding delinquent tax payments) to support General Fund operations - an increase in property tax revenues of \$826,012 compared to the FY 2019-20 Adopted Budget. The FY 2020-21 Adopted Budget is based on 95% of the taxable value certified by the property appraiser as allowed in Section 200.065(2)(a)1, Florida Statutes. Prior to FY 2016-17, the budget was based on 96% of the taxable value certified by the property appraiser.

- FY 2020-21 Adopted Budget: \$15,068,481 - at 5.1230 millage rate
- FY 2019-20 Adopted Budget: \$14,242,469 - at 5.1145 millage rate

Non-Ad Valorem Revenues

Total non-ad valorem revenues of \$14,695,568 are \$845,903 or 5.44% less than the FY 2019-20 non-ad valorem base of \$15,541,471. The decrease is due to reductions in the following: State Revenue Share of \$339,541; State Half Cent Sales Tax of \$479,793; reimbursement from the Seminole County School Board of \$35,128; Ambulance Transport Fees of \$100,000; Recreation Activity Fees of \$36,925; and Interest Income of \$75,000. The reductions were offset by increases in Utility Service Taxes of \$90,699; Franchise Fees of \$122,682; and Fines and Forfeitures of \$10,000.

Fund Balance Appropriation

The FY 2020-21 Adopted Budget includes use of fund balance of \$344,240 which is 1.04% of the total budget. Budget guidelines state that if fund balance must be appropriated to balance the budget, no more than three percent (3%) of all General Fund revenue will be comprised of appropriated fund balance.

GENERAL FUND, CONTINUED

A comparison of the FY 2019-20 and FY 2020-21 budgets by major expenditure category are depicted below:

Expenditure Category	FY 2019-20	FY 2020-21	\$ Variance	% Variance
Salaries	16,206,074	16,720,891	514,817	3.18%
Benefits	1,405,646	1,401,751	(3,895)	-0.28%
Overtime	792,744	773,599	(19,145)	-2.42%
Health Insurance	3,607,004	3,738,039	131,035	3.63%
Workers Compensation	237,212	262,688	25,476	10.74%
Vehicle Replacement Fund	995,972	644,941	(351,031)	-35.25%
General Insurance	260,336	316,868	56,532	21.72%
Operating Expenses	6,496,453	6,363,369	(133,084)	-2.05%
Capital Expenses	273,050	400,900	127,850	46.82%
Transfers Out	673,756	372,756	(301,000)	-44.67%
Transfers Out - Debt	1,882,693	1,740,774	(141,919)	-7.54%
Reserve for Contingency	175,000	205,349	30,349	17.34%
Total	\$ 33,005,940	\$ 32,941,925	\$ (64,015)	-0.19%

Debt Service and Lease Financing Support

Debt service and lease financing expenses decreased by \$141,919 from FY 2019-20. The decrease is due to the following:

- Payoff of the Siemens Lease, a savings of \$123,634,
- Reduction in the PIRN Series 2013 of \$7,320,
- Budget for the purchase of Police Radios paid for from Fund 302, a savings of \$12,156.

The decrease was partially offset by small changes in several of the remaining notes, which totaled an increase of \$1,191.

The General Fund's share of debt service includes debt service payments of \$1,674,681 and lease payments of \$66,093, for a total cost of \$1,740,774 or 5.28% of the FY 2020-21 Adopted General Fund budget, which is within the standard established by City financial policy which limits revenue bond debt to no more than 10% of General Fund operating revenues.

Transfers

Transfers from the General Fund decreased by \$301,000 as compared to FY 2019-20. These include decreases in the following:

- Transfers to the Technology Improvement Fund of \$26,000 to fund the annual replacement needs for FY 2020-21,
- Transfers to the General Facility Improvement Fund of \$275,000 to fund facility maintenance projects.

Fund Balance for Economic Uncertainties

An important indicator of the City's financial position is the level of its unassigned fund balance relative to the total General Fund expenditures. The Comprehensive Annual Financial Report (CAFR) as of September 30, 2019, states the General Fund unassigned fund balance is \$9,176,346. Based on the FY 2019-20 Amended Budget, and the FY 2020-21 Adopted Budget, the ending unassigned fund balance at September 30, 2021 is projected to be \$8,094,982, or 26.26% of FY 2020-21 budgeted expenditures, less transfers.

WATER AND WASTEWATER OPERATIONS

Revenues

The projected revenues for Water, Sewer, and Reclaimed Water for FY 2020-21 reflect a rate increase of 3% over the FY 2019-20 rates. A Utility Revenue Sufficiency Analysis was completed by Willdan Financial Services in June of 2015 and approved by City Council on September 21, 2015 with the adoption of Resolution No. 3019-15. Per the Resolution, effective October 1, 2015, and all subsequent fiscal years on October 1, all rates for water, sewer and reclaimed water shall be automatically increased based on the actual change in CPI for All Urban Consumers Unadjusted (CPI-U), as of the month of August each year. The increase will not exceed 5%, but in no event, shall the adjustment be less than 3%.

Expenses

The total operating budget for Water and Wastewater operations for FY 2020-21 (Water Production and Distribution, Wastewater and Reclaimed Water, Administration and Utility Billing & Customer Service) is \$13,549,895, which is a \$846,967 increase over the FY 2019-20 Adopted Budget. The increase is primarily attributable to the following:

- An increase in healthcare costs of 6.5% and a citywide salary increase of 3%.
- An increase in Workers Compensation expense of 10%, and General Insurance of 19%.
- Lockwood Master Lift Station rehab of \$950,000.

Transfers

Transfers out of the Water and Wastewater Operating Fund decreased by \$1,001,869 in FY 2020-21. These include decreases in the following:

- Transfers to the General Government Debt Service Fund of \$74.
- Transfers to the Technology Improvement Fund of \$11,250.
- Transfers to the Renewal and Replacement Fund of \$698,187.
- Transfers to the Utility Debt Service Fund of \$292,358.

Total Budget

The total budget for FY 2020-21 for the entire Utility System is \$31,413,295 compared to \$28,165,228 for FY 2019-20. This includes the Water & Wastewater Fund, Renewal and Replacement Fund, Vehicle and Equipment Replacement Fund, Water Impact Fee Fund, Wastewater System Impact Fee Fund, Utility Revenue Bond Construction Funds, and the Utility Revenue Bond Debt Service Fund. The increase reflects an increase of debt proceeds and capital improvement projects. Some of the significant Water and Wastewater Capital Improvement Program (CIP) projects planned for FY 2020-21 are:

- West Mitchell Hammock Water Treatment Plant Clearwell Improvements.
- Lockwood Master Lift Station Force Main – Phase I.
- 2.0 MG Reclaimed Water Storage Tank at OWRF.
- Water Infrastructure Expansion – SR426/CR419 Phase II widening.

WATER AND WASTEWATER OPERATIONS, CONTINUED

Cash Reserves (Utility Operating Fund)

The projected cash position on September 30, 2021, (not including capital reserves of \$2.81 million), is projected to be \$4.39 million. Budget policy requires that the City's Water/Wastewater Fund establish a working capital reserve equal to a minimum of ninety (90) days of the operating budget less depreciation, annual debt service and capital requirements. While budget policy requires a ninety (90) day reserve, the capital reserve is set to one hundred and twenty (120) days. The annual index of the Water rate is set to ensure adequate cash reserves and debt service coverage in future years per City policy and as required by the Utility Revenue bond covenants. As per the CAFR on September 30, 2019, the debt service coverage factor was 2.34. In other words, net utility revenues were more than two (2) times the total debt service requirement which compares favorably to the 125% minimum requirement set by the City's budget reserve guidelines and financial policy.

OTHER FUNDS

Community Redevelopment Agency (\$1,069,421 total budget)

In 2010, the Community Redevelopment Plan was developed in close coordination with Seminole County to address identified conditions of blight within the City of Oviedo. Seminole County is a Home Rule Charter County. The establishment and operation of a Community Redevelopment Agency by the City of Oviedo could only be accomplished through the approval of a Delegation of Authority Resolution by the Seminole County Board of County Commissioners. The Community Redevelopment Plan identifies redevelopment goals, strategies and specific projects to address the conditions of blight and stimulate redevelopment within the CRA's Boundaries. At its September 10, 2020, meeting, the Oviedo CRA Governing Board approved the following items for inclusion in the FY 2020-21 Adopted Budget:

- Support for expenses related to the Implementation of Oviedo on the Park;
- Finance Department Support Services;
- Façade Grant Program;
- Community Center;
- Support Public Art Programming;
- CRA Administration;
- Third Party Audit of CRA Activities;
- Quarterly Legal Counseling Workshops;
- Geneva Drive Improvements.

Building Services (\$491,000 total budget)

FY 2010-11 was the first full year of outsourcing Building Services to a private company that started in February 2010. The City issued an RFP for Building Services in FY 2015-16, in which PDCS was awarded the contract. The new contract began in April 2016, was good for one (1) year, with four (4) one year extensions available in the contract. The contract term was not to exceed five (5) years. The contract is based on sharing of gross revenues whereby the City receives 28% (an increase from 23% in the prior years) of gross revenues from permit and plan review fees, and the contractor receives 72%. The City is responsible for a variety of miscellaneous operating expenses and overhead costs such as utilities, insurance and telephones that are estimated at \$37,835 for FY 2020-21. Revenues for FY 2020-21 are estimated at \$491,000.

OTHER FUNDS, CONTINUED

Solid Waste Fund (\$3,035,280 total budget)

The FY 2020-21 Solid Waste Fund Adopted Budget increased by \$420,572 over the previous year. The City's current contract for Residential Solid Waste and Recyclable Materials, and Related Materials Collection, Transport, and Disposal Services is with Waste Pro of Florida, Inc. A Franchise Agreement with Waste Pro of Florida, Inc was approved on September 21, 2020. Under the new agreement, the residential rate is \$22.98 per month. The City bills customers for the actual services provided, plus franchise and administrative fees.

Stormwater Utility Fund (\$2,612,159 total budget)

Beginning in FY 2016-17, the Stormwater Utility Fund was moved from a Special Revenue Fund to an Enterprise Fund. A Revenue Sufficiency Analysis was completed by Willdan Financial Services in January of 2017 and approved by City Council on January 17, 2017 with the adoption of Resolution No. 3349-17. Per the Resolution, effective February 1, 2017, the Stormwater rate increased from \$7.00 to \$10.00 per ERU, per month. Effective October 1, 2017, and all subsequent fiscal years on October 1, the Stormwater ERU rate shall automatically increase by two percent (2%) but in no event shall the adjustment exceed two percent (2%) without City Council approval. Both maintenance and capital improvement projects are funded from the Stormwater Utility Fee. The Stormwater Utility Fee will generate approximately \$2.58 million in revenue in FY 2020-21, up from \$2.57 million in FY 2019-20. The change in revenue is due to an increase in the Stormwater ERU rate, along with an increase in users of the Stormwater System.

Golf Course Fund (\$1,477,291 total budget)

At its March 6, 2017, meeting, City Council adopted Resolution No. 3388-17 approving the purchase and sale agreement for the acquisition of the Twin Rivers Golf Course property. The purpose of the acquisition was to preserve the area currently occupied by the golf course and prevent residential development. The golf course provides an important function through its designation as open space in the City's Community Rating System (CRS). The open space credit the City receives for the golf course provides a major benefit for the Community Rating System. With the substantial acreage of the golf course, the City is able to offer its residents in special flood hazard areas a ten percent (10%) discount for flood insurance. Without the golf course, the flood insurance discount reduces to five percent (5%). The golf course is also a vital part of the flood plain management of the Little and Big Econlockhatchee Rivers.

On March 6, 2017, City Council also adopted Resolution No. 3389-17 approving an agreement for golf course management and maintenance operations with SSS Down to Earth OPCO, LLC. Following approval of Resolution No. 3389-17, the Twin Rivers Golf Course Enterprise Fund was established. The FY 2020-21 budget includes a transfer from the Stormwater Fund of \$25,000 to assist with funding of operations of the golf course if needed.

CITY WORKFORCE AND TOTAL PAYROLL

The total number of authorized full and regular part-time positions for FY 2020-21 for all funds and departments will remain at 315.70 full-time equivalent positions.



The citywide payroll of \$27.54 million for all operating funds combined is an increase over the FY 2019-20 payroll of \$688,506 or 2.56%. The increase is the result of funding the following:

- A 3% salary increase for all full and part-time employees, at a cost of approximately \$180,340;
- A 3% salary increase for Police Bargaining employees, at a cost of \$71,182;
- Salary adjustments as per the Fire Bargaining contract, at a cost of \$140,811;
- An increase in health premiums of 6.5%, and the adjustment of employee health care coverage during FY 2019-20 as a result of a qualifying events, for a cost increase of approximately \$152,994;
- Departmental adjustments to overtime, temporary positions, incentives, special event pay and sick-leave buy-back at a cost of \$113,993;
- Adjustments to FICA, retirement, pension and worker's compensation within all departments reflect an increase of approximately \$29,186, primarily due to pension rate adjustments within Public Safety and a 10% increase in Workers' Compensation rates.

Total Benefits (Payroll Matching Costs and Health Insurance)

- *Health Insurance:* Health insurance premiums established by the City through its self-insurance plan for all coverage types will increase for 6.5% for FY 2020-21. The cost of single (employee) coverage increased from \$12,362 to \$13,165 per year. The City pays for single coverage on behalf of City employees. In addition, the City pays for employee's Life Insurance, Long Term Disability and a portion of any dependent care health costs.

CITY WORKFORCE AND TOTAL PAYROLL, CONTINUED

- *City Retirement Contributions:* The City's total contributions for FY 2020-21 retirements are estimated at \$1,556,021. The total contribution is comprised of the City's match toward the ICMA 401A plan which is based on the employee's contribution, not to exceed 5%. It also includes the City's contribution to the Fire and Police pension plans, which were adjusted for FY 2020-21 based on the Fire and Police Actuarial Reports. The Fire pension contribution rate increased from 10.6% in FY 2019-20 to 12.3% in FY 2020-21. The Police pension contribution rate decreased from 14.46% in FY 2019-20 to 13.02% in FY 2020-21. For FY 2020-21, the Fire and Police pension accounts are budgeted at \$457,715 and \$676,405, respectively.
- *Workers' Compensation:* Workers' compensation coverage is provided by Public Risk Management (PRM). The FY 2020-21 workers compensation costs are \$315,636, an increase of \$28,516 or 10% over the FY 2019-20 Adopted Budget.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The 10-Year Capital Improvements Program (CIP) serves as a blueprint for future capital improvements over the next 10-year period. The total funding commitment appropriated for FY 2020-21 from various dedicated funding sources for capital improvements is approximately \$13.72 million. Significant projects scheduled for FY 2020-21 include:

- Water Infrastructure Expansion – SR426/CR419 Phase II Widening
- West Mitchell Hammock Water Treatment Plant Clearwell improvements.
- Lockwood Master Lift Station Force Main – Phase I.
- 2.0 MG Reclaimed Water Storage Tank at OWRF.
- Annual Road Resurfacing Project of City-maintained roadways.
- Annual sidewalk and curbing maintenance and installation.
- Continuation of the SR426 and CR419 Roadway Widening Project in conjunction with Seminole County and the Florida Department of Transportation (FDOT).
- Re-alignment of Geneva Drive.

SUMMARY COMMENTS

As stated earlier, the COVID-19 pandemic has affected not only the physical health of our community, but it's economic health as well. The length and speed of recovery remains largely uncertain. The City's conservative budgeting practices for both revenues and expenses over the past few years will help the City better weather the impacts of COVID-19. In order to minimize the impact on City reserves, Staff worked to make reductions wherever possible.

While the City's economy has experienced positive growth the past few years, the current year's events have forced the City to undertake a critical review of the services provided and the level at which those services are delivered. During the budget process, Staff reviews and analyzes revenues and expenditures, and looks for ways to improve its service levels, and provide those services in the most efficient way possible.

SUMMARY COMMENTS, CONTINUED

The City Council's goals, which serve as a compass to guide the City in decision making, focus on the following:

- ❖ Ensure that the infrastructure meets the capacity needs of the City,
- ❖ Ensure that new development or redevelopment is done in a sustainable manner,
- ❖ Promote diversification of the local economy,
- ❖ Maintain fire and police response times at superior levels,
- ❖ Maintain the current ratio of park land to number of residents,
- ❖ Continue high levels of customer service, productivity and efficiency while maintaining fiscal and organization health.

On a daily basis, Staff focuses on the needs of the City, which include Capital Improvement Projects, maintenance projects, new buildings, remodeling, new developments, new businesses, as well as many of the day-to-day services provided by the City. If you live and drive throughout the City, you become aware of these projects, and the changes to the roads, utilities, and infrastructure. When projects are approved, Staff takes into consideration the infrastructure and capacity needs of the roads, utilities, and community as a whole.

I look forward to working closely with the City Council as we strive to maintain Oviedo's standing as one of the 50 Best Places to live in America in 2020 by money.com; the 6th Safest Mid-Size City in Florida by Value Penguin; The Safest Cities in Florida 2018 by the National Council for Home Safety and Security; Top 10 Best Towns for Families 2017 by Neighborhood Scout; Best Suburbs to Raise a Family in the Orlando Area 2017 by Niche; and the 3rd Best Place to Raise Kids in the U.S. in 2015 by How Money Walks.

I appreciate the City's valuable and quality employees whose daily work is the key ingredient to providing quality municipal services. It is an honor to serve with them. I also appreciate the efforts of the City's Department Directors and staff for their efforts in preparing their respective budgets.

A special thank you goes to Mr. Boop, Ms. Jones, and Ms. Todor for their dedicated work and countless hours in preparing this budget.

Thank you to the City Council who made it possible for staff to review and discuss items of concern or new ideas through the Work Session forums in June, July and August of this budget cycle. The Work Sessions promoted an open discussion of the issues facing our government in serving the community and provided valuable feedback from the City Council as to the direction in which staff needed to go to prepare the budget reflecting the future year service expectations.

Respectfully Submitted,



Bryan Cobb
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oviedo
Florida**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Monell

Executive Director

Introduction Section

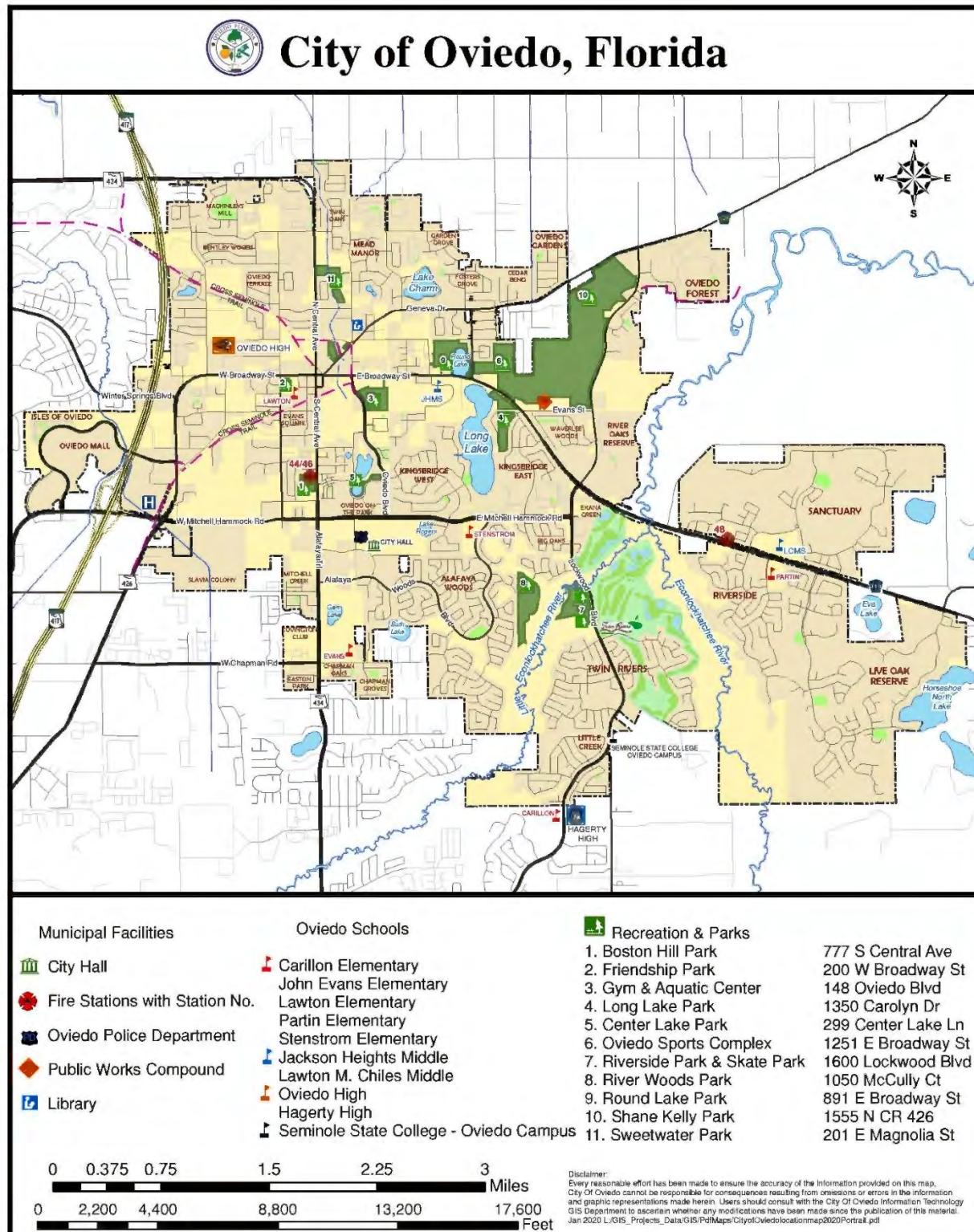


The Introduction Section provides the reader with the following information:

- An overview of City of Oviedo location
- History and statistics
- City's Organizational Chart
- Strategic Plan
- Budget and Financial Policies
- Explanation of the Budget Document Format
- Budget Process and Calendar
- Budget Preparation Schedule and Development Guidelines
- Significant Budget Assumptions
- Basis of Government Finance
- Fund Structure
- Long-Term Financial Planning

Location Map

The City of Oviedo is part of the Orlando Metropolitan area and is located in Seminole County. The City is bordered on the south by Orange County, to the north by Lake Jessup, and to the northwest by Winter Springs.



History of Oviedo

Oviedo's history is the fascinating frontier history of Central Florida. During and after the Civil War period (1861-1869) settlers to the area homesteaded or bought land in the "Lake Jesup community". Oviedo was first settled mainly because of its accessibility to Lake Jesup via a landing at Solary's Wharf. The City received its name "Oviedo" in 1879 after the city in northern Spain, from the postmaster of the new post office, Andrew Aulin, a Swedish immigrant. The City began to grow its agricultural roots in the late 1800's with the establishment of citrus farms and flower nurseries. A disastrous freeze in 1895 wiped out the citrus industry and prompted the development of the celery and vegetable industry. Celery grew well in Oviedo's mucky, rich topsoil and became Oviedo's primary crop and was shipped to all parts of the United States. Despite the uncertain climate, many citrus growers replanted their citrus groves. The popular Temple Orange was developed in Oviedo in the early 1900's. In 1925 the City of Oviedo was chartered by the Florida State Legislature and incorporated. During World War II, the citrus and celery industry in Oviedo flourished and contributed to unprecedented growth and development in the area.



Oviedo's population continues to expand with new subdivisions located on the eastern and northern borders. Oviedo's current population is estimated at 40,145, a far cry from the City's 1925 population of 800. The City of Oviedo encompasses 16 square miles. Located within the City limits are 13 parks, with 519 park acres. The parks offer residents a wide variety of recreational activities including basketball, tennis, pickle-ball, baseball, soccer, swimming and

much more. Also, within the City limits is the City-owned golf course, Twin Rivers, and the Riverside Skate Park. The newest addition to the City parks is Oviedo on the Park. This park includes a cultural center which can be used to host events, as well as, an outdoor amphitheater, Veteran's Tribute, children's playground and splash pad.

In 1963, nearby Florida Technological University was opened. Now known as the University of Central Florida (UCF), it's the nation's second largest university (56,000+ students) and one of the country's top research universities. UCF is home to the Center for Research Optics and Lasers, (CREOL), the National Simulation Center (NSC), the Institute for Simulation and Training (IST), and the College of Film and Digital Media.

Seminole State College (SSC) of Florida, with four (4) Seminole County campuses, is a full-service education provider, offering four-year degrees and two-year college-credit degrees. The Oviedo campus opened in January 2001, with a complement of college-credit, technical, continuing education, and personal enrichment class offerings.

The City of Oviedo is located within the Seminole County Public Schools (SCPS) district, which is renowned for its excellence. SCPS is the 12th largest school district in Florida and is 60th nationally. Student enrollment for the 2019-20 school year was more than 68,000. SCPS was rated "A" district for the FY 2018-19 school year by the Florida Department of Education for the eight (8) year out of the nineteen (19) year history of the program. In 2019, all of Oviedo's Public

History of Oviedo

Schools, which include 5 Elementary Schools, 2 Middle Schools, and 1 High School, were all “A” rated.

Oviedo is home to the Oviedo Medical Center near its western border. Built on the same property as the Oviedo ER (a freestanding emergency department), the medical center contains a 64-bed acute care hospital with a full range of medical services. Economic development is taking root at the center of Oviedo with the opening of Oviedo on the Park, a residential/commercial development with Center Lake Park’s Cultural Center as a backdrop for community gatherings and events. Additionally, the SR426/CR419 road widening project through downtown is promising to revitalize this area by creating economic development between the downtown and the Oviedo on the Park development.



Also contributing to Oviedo’s nascent technology clusters are the region’s space related industries, missile and defense industries, and the region’s entertainment, computer simulation, and digital media industries. Local technology-based employers of Oviedo residents include Florida’s Space Coast’s Kennedy Space Center and its related industries, Lockheed Martin, and the National Center for Simulation.

Located astride Central Florida’s newest high-technology corridor, the City of Oviedo is positioned for dynamic business growth and success. This corridor connects Orange County’s Innovation Way, the Medical City at Lake Nona, Orlando International Airport, the University of Central Florida, Central Florida Research Park, the Oviedo Medical Center, and the Orlando-Sanford International Airport. These key components contribute to the burgeoning simulation, digital media, medical sciences, and photonic industry clusters growing in the Oviedo area. The demographics of the communities along this corridor show a region with the key components possessed by established technology centers. The area already possesses similar concentrations of advanced degree residents and professionals, clusters of technology-oriented companies, and the higher education and research facilities found in ‘technology centers’, such as Tempe, Arizona; San Diego, California; and Austin, Texas.

Oviedo’s more traditional business community includes robust retail, finance, real estate, and insurance sectors. These provide additional employment opportunities and the daily services and products utilized by residents, businesses, and visitors. Whether you are a Fortune 500 corporation, technology start-up, or a “home-based” business, Oviedo is fertile-ground to start, relocate, or grow your business.

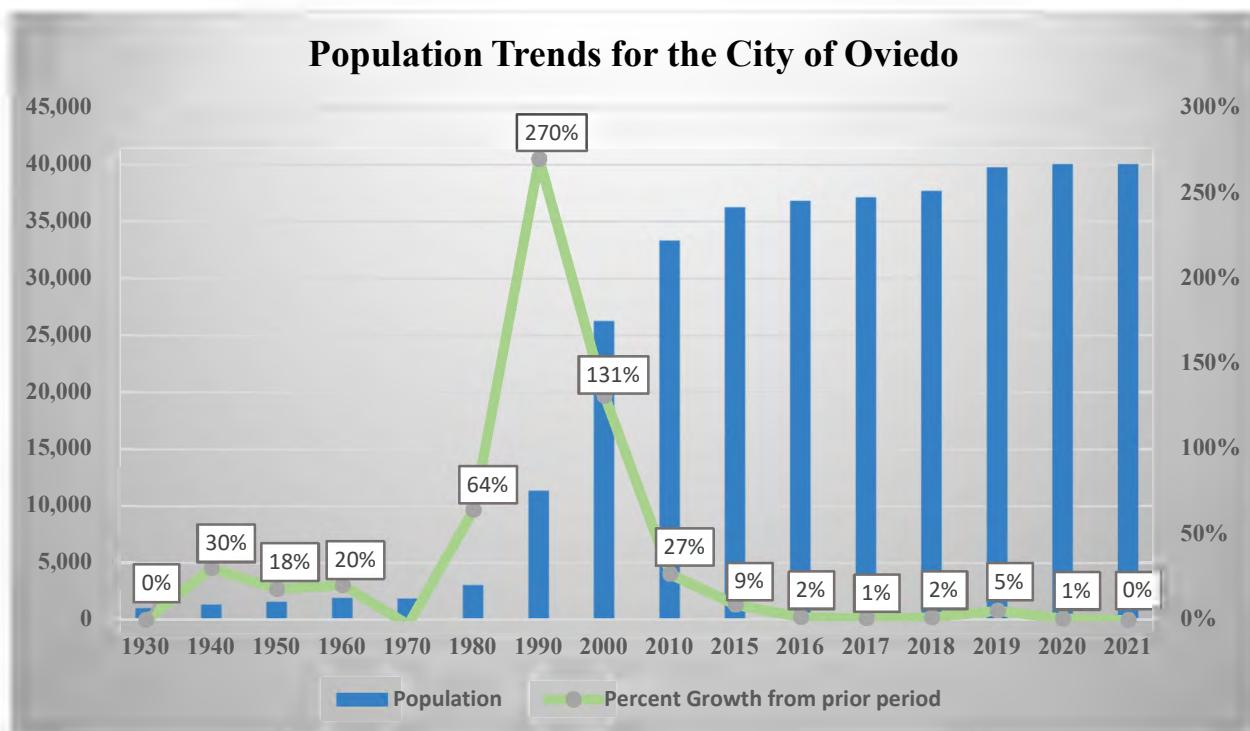
City of Oviedo - Statistical Information

Oviedo was incorporated into a City in 1925 with a population of 800. Today, Oviedo is home to 40,145 residents. Oviedo is located in eastern Seminole County and is approximately 16 square miles in size. The City of Oviedo is part of the Orlando metropolitan statistical area (MSA) and is located in Seminole County. The City is bordered on the south by Orange County, to the north by Lake Jesup and to the northwest by Winter Springs.



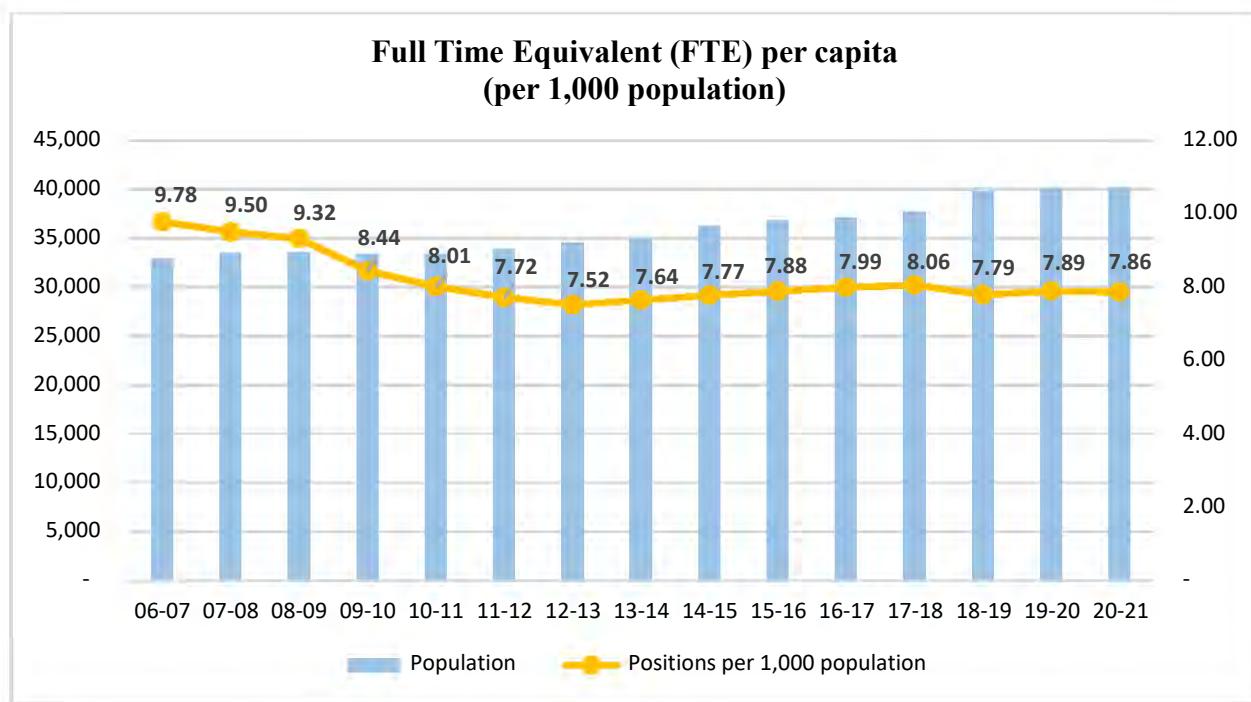
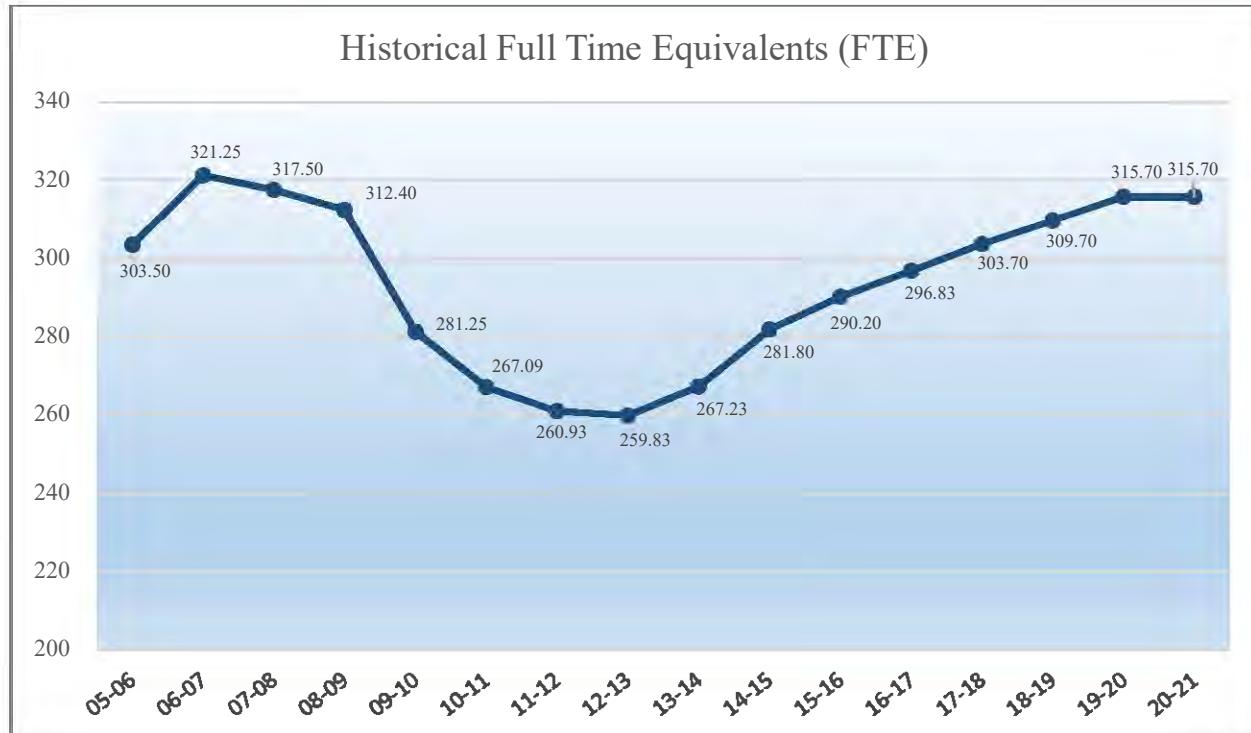
Population

Oviedo resides in eastern Seminole County, which is the 13th most populous county in Florida, and makes up approximately 2.2% of the state's total population. The City of Oviedo continues to grow, with the most recent population estimate in FY 2020-21 at 40,145 residents. The median age in the City is 36.4 years. Oviedo is a desirable location due to its top-rated schools, multiple parks, low crime rate, affordable housing and excellent City facilities.



As the City's population continues to grow, so do the services provided to our Citizens. With the increase in services, the City has also had a corresponding growth in employees. While the City's workforce has steadily increased since coming out of the recession in FY 2012-13 when the number of full and part-time employees totaled 259.83, the City will still have less employees in FY 2020-21 than it did at its peak in FY 2006-07 at 321.25 employees.

City of Oviedo - Statistical Information



City of Oviedo - Statistical Information

Housing

Homes in Oviedo are overwhelming single-family dwellings. Nearly 99% of homes in the City fit this description, with the remaining 1% of homes being multi-family units. Most homes in the City are fairly new. About 23.2% of the dwellings were constructed prior to 2000, 59.5% were constructed 2000-2014, and 17.2% since FY 2015. The City of Oviedo is also predominantly a residential community, with 77.25% of City's taxable value allocated to Residential properties.

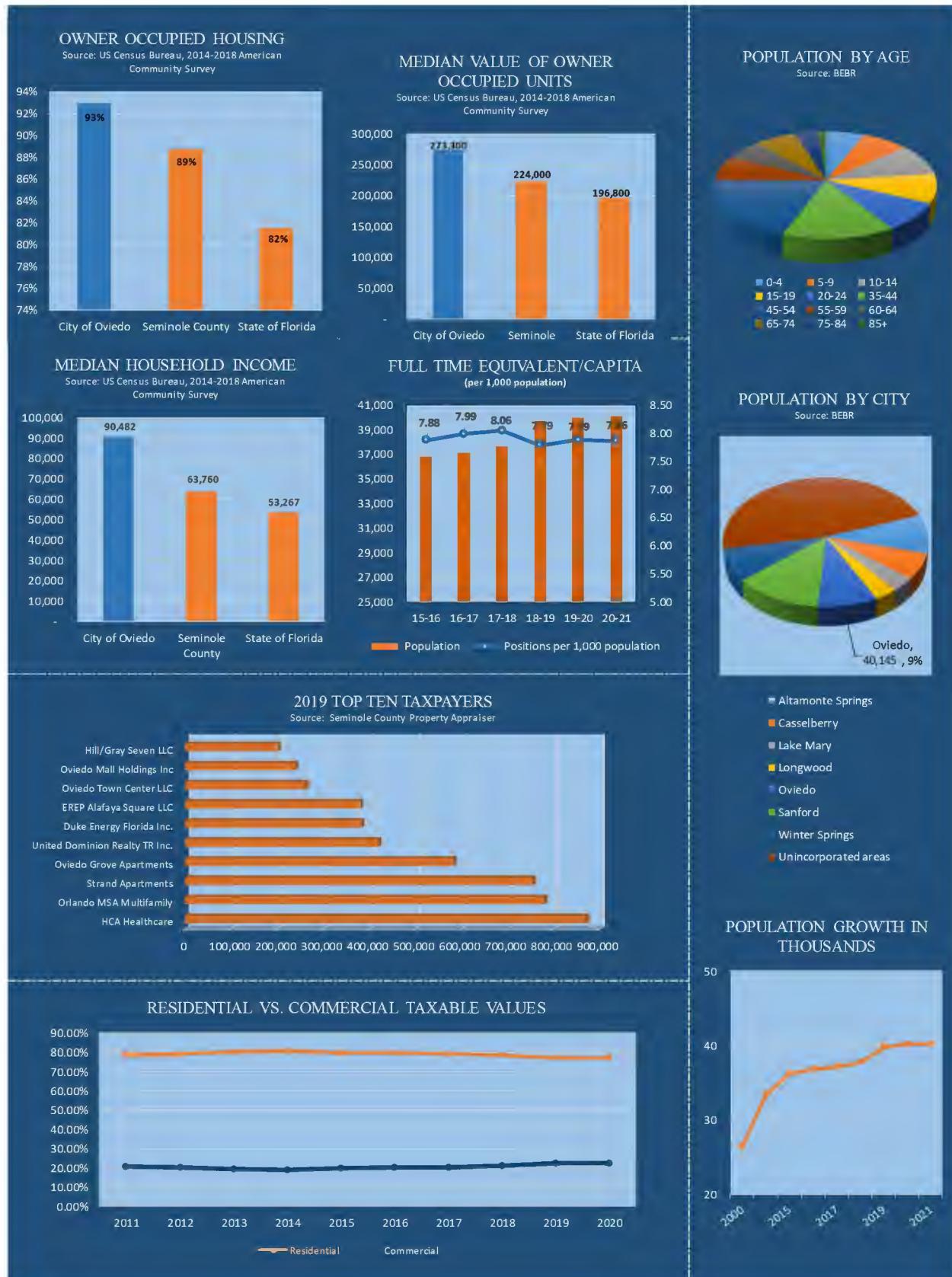
Residential vs. Commercial Taxable Values					
Year	Total Residential and Commercial Taxable Value	Residential * Taxable Value	% Residential	Commercial Taxable Value	% Commercial
2009	1,957,820,763	1,495,451,874	76.38%	462,368,889	23.62%
2010	1,826,511,994	1,431,204,961	78.36%	395,307,033	21.64%
2011	1,748,666,753	1,380,673,868	78.96%	367,992,885	21.04%
2012	1,769,312,999	1,401,633,247	79.22%	367,679,752	20.78%
2013	1,823,733,802	1,460,852,959	80.10%	362,880,843	19.90%
2014	1,950,494,547	1,572,677,877	80.63%	377,816,670	19.37%
2015	2,083,536,680	1,659,693,229	79.66%	423,843,451	20.34%
2016	2,213,036,333	1,760,963,962	79.57%	452,072,371	20.43%
2017	2,423,703,575	1,919,296,690	79.19%	504,406,885	20.81%
2018	2,667,553,553	2,094,460,967	78.52%	573,092,586	21.48%
2019	2,906,967,020	2,247,220,104	77.30%	659,746,916	22.70%
2020	3,068,811,383	2,370,643,510	77.25%	698,167,873	22.75%

* Residential values includes DOR codes: 00, 01, 02, 08, 04, & 05

Source: Seminole County Property Appraiser

Additional statistical information is noted on the following graph:

City of Oviedo - Statistical Information



City-wide Organizational Chart



Strategic Plan

An important aspect of Strategic Planning includes economic development. Economic development can be measured by the economic growth and evolution of a community. Economic development promotes changes that enhance the community's economic performance, and that improve/maintain the quality of life in the area. Typical economic development goals may include job creation and retention, wealth generation, property-value enhancement; and future economic stability and self-sufficiency.

The Strategic Plan for the City of Oviedo was created to help guide the City's goals and programs for the next ten years, while considering economic development. End results of the City's Strategic Plan are presented on the following pages.

Strategic Focus Area: Natural and Built Systems

End Result: Ensure that the natural and built environment of Oviedo is healthy and sustainable.

Goals

- Sustain programs and efforts to conserve natural resources.
- Ensure that the infrastructure meets the capacity needs of the City by:
 - Developing infrastructure that enables quality/smart growth.
 - Eliminating existing infrastructure deficits.
- Ensure that new development or redevelopment is done in a sustainable manner.
- Maintain public health protections.

Accomplishments

- Continued construction on the Regional Stormwater Pond (Solary Park) Project.
- Completed the SR426/CR419 Phase 2 Widening Project Landscape Improvements.
- Completed the Oviedo Water Reclamation Facility Building Improvements Design.
- Completed the Oviedo Water Reclamation Facility Generator Enclosure Improvements.
- Continued the Public Works Complex Phase 3 Building Improvements Design.
- The Panther Street Ditch Piping remains in construction.
- Lake Charm Drive drainage improvements design was completed.
- The new 16-inch potable water main to be installed as part of SR426/CR419 Phase 2 widening design plans advanced to 90%.
- Lake Charm Drive drainage improvements design was completed.
- Lockwood Lift Station Force Main project began design

On-going Activities

- Develop alternative water supply.
 - Enhancing distribution system.
 - Enhance Oviedo H2O program, i.e. Florida friendly landscaping.
- Promote energy conservation practices.
- Construct or modify city facilities to be sustainable within budgetary constraints.
- Optimize water conservation usage rates.
- Promote low impact development solutions, healthy-design solutions, and environmentally-friendly building design practices during the review of new development and redevelopment

Strategic Plan

within the City.

- Maintain and enhance stormwater management.
 - Develop programs to implement master plan.
 - Maintain FEMA CRS rating.
- Maintain highest water quality standards.
- Continue and strengthen environmental protection measures and programs.
 - Staff, with the support of the Environmental Consultant, developed language related to the well field protection requirements to allow restricted development of parcels around well fields while maintaining protection of the City aquifer.
- Continue and enhance solid waste recycling.
 - Expand recycling participation particularly in commercial and multi-family areas.
 - Maintain river buffers, natural lands, and conservation areas.

Years 2019-20 through 2025-26

- Advance the City's wastewater reclamation facility to improve treatment and maximize sustainable reclaimed irrigation water supply.
- Evaluate City-owned properties to retain or surplus.
- Design and construct a master stormwater pond to be located in the old downtown area.
- Review infrastructure master plans to determine if updates are needed, and prepare a schedule for updating the plans. Construct an additional 2.5-million-gallon storage tank to the West Mitchell Hammock Water Treatment Facility.
- Plan to relocate the percolation ponds currently located north of City Hall to an undetermined location.
- Redirect master lift station flows to the Oviedo Water Reclamation Facility.
- Enhance sewer system distribution.
 - Evaluate the feasibility of sewer access throughout the City.
- Upgrade water main along SR426 to coincide with SR426/CR419 Phase 2 road widening project.
- Construct Twin Rivers and Riverside reclaimed water infrastructure if financially feasible.

Strategic Focus Area: Mobility and Transportation

End Result: A transportation system that will foster economic development, responsible energy use and environmental protection, and health and safety of residents while increasing the ability of people to move around the City.

Goals

- Continue implementing transportation master plan.
- Promote connections to regional multi-modal systems with particular emphasis on:
 - Promotion and expansion of the Flex area (Pick-up line).

Accomplishments

- Additional Mitchell Hammock Road left turn lane at State Road 434 remains in design.
- Geneva Drive realignment remains in design.
- Franklin Street extension preliminary engineering report was initiated.

Strategic Plan

- Geneva Drive to State Road 434 connector road preliminary engineering report was initiated.
- On August 3, 2020, the City Council approved Resolution No. 3923-20, requesting Metro Plan Orlando conduct a study regarding the feasibility of a City Circulator.

On-going Activities

- Increase walking and biking options.
- Continue to implement strategies identified in the Transportation Master Plan.
- Continue to promote cross-access easement between commercial developments whenever feasible.
- Continue to execute strategies to reduce traffic crashes.
- Conduct public education on transportation alternatives.
- Develop connectivity for all types of vehicles and for pedestrians.
- Continue to support multi-modal options such as the negotiation of Park and Ride Sites.
- Continue to provide a high level of maintenance for the City's roadway network through an aggressive resurfacing program.
- Modify land development regulations to incorporate a parking management approach instead of strict parking requirements.
- Prepare a plan for providing alternative fuel charging stations at City facilities where feasible.

Years 2019-20 through 2025-26

- Widen SR 426 – SR 426/CR 419 Phase 2 road widening project.
- Investigate widening Mitchell Hammock Road from four (4) to six (6) lanes.
- Re-evaluate the City's roadway system through a new pavement condition analysis.
- Develop an Adaptive Traffic Signalization system along the major arterial corridors of the City.
- Connect Wood Street from SR434 to Oviedo on the Park to improve transportation options in the new downtown.
- Enhance transit options.
- Widen CR 419 – SR 426/CR 419 Phase 3 road widening project.
- Prepare a plan to improve public transportation services that includes how to connect to Sun-Rail.
- Widen SR 434.

Strategic Focus Area: Economic Vitality and Development

End Result: A diverse and strong local economy that brings good jobs and profitable businesses while contributing to the economic health of the City.

Goals

- Promote diversification of the local economy.
- Continue to execute the strategic economic development plan with continued emphasis on regional efforts.
- Foster redevelopment of business and commercial areas.

Strategic Plan

Accomplishments

- The City undertook 18 pre-application meetings and received 11 new development applications (6 associated with development review and 5 associated with planning).
- The City initiated the Comprehensive Plan Update and VHB led 3 virtual open houses to the public and three stakeholder meetings: one with the Old Downtown, another with the development community; and the third one with the ION group.
- On August 3, 2020, the city Council approved Resolution No. 3942-20 establishing the Sustainability Task Force.

On-going Activities

- Enhance partnerships with University of Central Florida and Seminole State College.
- Pursue development of Oviedo on the Park.
- Pursue mixed-use development in the downtown mixed-use districts.
- Pursue development and redevelopment along main development corridor intersections.
- Continue to participate in regional economic development organizations.
- Focus on targeted industries as identified in the Economic Development Plan.
 - Pursue primary (job producing) businesses.
- Monitor and oversee improved permitting process.
- Continue on-going business retention efforts.
- Implement CRA plan.
- Revise city codes to promote redevelopment.
 - Under the LDC rewrite, Staff has already revised and City Council approved LDC Articles XIV, I, II, III, and VIII. Staff is currently working on the re-write of Articles XII, XV, and XVIII.

Years 2019-20 through 2025-26

- Foster redevelopment of historic downtown.
- Pursue annexation where economically beneficial. Continue to enhance business relocation services.
- Revise City codes to address business needs.
- Plan for and relocate the percolation ponds currently located north of City Hall.

Strategic Focus Area: Safety and Security

End Result: Oviedo will be one of Florida's safest cities.

Goals

- Be one of the safest communities in the region.
- Maintain fire and police response times at superior levels.
- Ensure a high level of readiness to manage and recover from disasters.

Accomplishments

- Hired 8 new Officers
- Successful transition for children going back to school (school safety & mask safety)

Strategic Plan

- Met with every principal to start off the new school year

Professional Standards

- 4 Internal Complaints Investigated
- 2 Sustained Internal Complaints
- 2 Completed Internal Investigations
- 2 Press Releases

Community Involvement

Hosted the Following:

- Have not hosted anything due to the social distancing for COVID.

Accomplished the Following:

- Community Involvement started donation runs for Shop with a Cop
- Community Involvement along with the Traffic Division conducted traffic and pedestrian operations to assist with the start of the 20/21 school year.
- School resource officers completed their annual Wrap-Around training
- 2 new SRO's got their basic SRO certifications
- SRO school safety checklists and other quarterly inspections of their schools were successfully completed in accordance with School Board contractual agreements.
- Community Involvement oversaw the testing and launch of Zero Eyes at OHS. Zero Eyes is a weapon identification system used in conjunction with the already existing school surveillance system.
- Community Involvement supervisors received training on how to implement a table top exercise to all the Oviedo school SAFE teams.

Community Policing

- Officers Gomez & Lugo finished Field Training and are Solo.
- Officer Argentine became new Motor Officer.
- Officer Argentine completed Traffic Homicide School.
- Traffic unit did several car seat installations for citizens.
- Patrol along with traffic unit and other sections finished back to school operations.
- Completed a traffic homicide investigation.
- Completed several escorts (Back the Blue and Presidential)
- Completed all Power DMS and PRM training.

Community Response Team

- Conducted (0) alcohol checks due to COVID.
- Conducted (0) tobacco checks due to COVID.
- Conducted (0) search warrants.

Criminal Investigation Division

- Investigated (96) cases, with (28) cases cleared.
- Had (23) callouts.
- Responded to (8) death investigations.

Strategic Plan

- Conducted (0) background for new employees.

On-going Activities

- Maintain up-to-date equipment and appropriate facilities with emphasis on:
 - Continue to fund a planned vehicle replacement program.
 - Vehicle and equipment replacement programs are in progress.
 - Planning for new Police Headquarters and renovation of the current building.
- Maintain traffic safety.
 - Traffic Crashes:

July 2020 – September 2020	
Traffic Crashes	159
Injuries	32
Fatalities	1
Motor Vehicle vs Bicycle	2
Motor Vehicle vs Motorcycle	1
Motor Vehicle vs Pedestrian	2

- Maintain disaster preparedness readiness and disaster recovery plan.
- Use and update technology for crime prevention.
- Continue police participation in the ION Program and other neighborhood groups.
- Participate in the joint planning of a Boys and Girls Club opening in Oviedo.
- Maintain commitment to first response and other collaborative efforts that are beneficial to the City.
- Continue commitment to comparatively superior ISO and CRS ratings and performance measures.
- Focus on crime prevention, community awareness, and other community policing activities.
- Participate on the Police Facebook page to inform the community of events and police.
 - Police Facebook page has six thousand six hundred and one (6,601) followers.
 - Police Twitter account has three thousand six hundred and forty-seven (3,647) followers.
- Expand internal fire re-inspection capabilities for existing commercial buildings.

Years 2019-20 through 2025-26

- Enhance Workplace Safety:
 - Build Organizational Safety Awareness through use of the Safety Committee.
 - Conduct annual safety audits of City facilities/follow-up establish process for corrective actions.
- Review Safety Manual.
- Safety and Risk Analyst assists department in conducting investigations of employee accidents and injuries.
- Maintain up-to-date equipment and appropriate facilities with emphasis on:
 - Construction of a new police headquarters facility. Bond referendum approved November 2016 ballot for new police headquarters. Currently working on the next step in the process toward construction.

Strategic Plan

- Development of a new EOC. The current plan is to incorporate the EOC within the new Police Department headquarters or other potential EOC locations.
- Purchase tower truck for Fire Rescue Department in order to maintain ISO grade and respond to rapidly growing urban region with multi use and high-rise combustible structures and other truck company emergency operations in the community.
- Implement a new Fire/Rescue CAD dispatching system through Seminole County Fire to allow for closest unit to automatically be dispatched utilizing GPS technology.
- Form a Bike Patrol Unit – patrol Oviedo on the Park and neighborhoods. Current staffing will not allow this to occur. Applying for COPS Grant to fund these positions.
 - Grant application not approved.

Strategic Focus Area: Recreation, Arts and Culture

End Result: Oviedo offers a wide range of quality recreation, arts and culture activities which satisfy the expectations of residents while also serving to attract new residents and business.

Goals

- Execute and update the Recreation Master Plan.
- Maintain the fiscal health and affordability of recreation programming.
- Maintain the current ratio of park land to number of residents.

Accomplishments

Cultural Center, Concessions, and Special Events

- Independence Day Celebration and Oktoberfest were cancelled due to COVID19.
- Many events such as Comedy Nights, Food Truck Thursdays, Dueling Pianos, and Movie in the Park were cancelled due to COVID19.
- Having been cancelled during the COVID19 time period, Comedy Night started up again on 9/19/20 following City protocol and CDC guidelines.
- Having been cancelled during the COVID19 time period, Food Truck Thursdays started up again on 9/24/20 following City protocol and CDC guidelines.
- All storage units have been sanitized, cleaned and reorganized. All tables and chairs were cleaned and sanitized. All the furniture and decorations in the green rooms were cleaned and sanitized. Batteries were changed in the votive candles and in other equipment such as lanterns for events. Staff assisted with pressure washing and other cleaning and sanitizing.
- Concessions staff continued to perform deep cleaning and reorganizing to the concession stands. The swan boats and the dock were cleaned and sanitized. Many other special projects were completed as well.
- Terri Martini became certified as a Notary Public and assisted with grant writing and workshops.
- Terri also worked with GIS to learn some of the ARC software in order to create event layouts at a higher level.
- Staff has been working on the creation of new protocols, policies, procedures, etc. in order to offer different amenities and facilities (i.e. Cantina, Marina, Cultural Center, dog park, side stage, lakeside stage, etc.).

Strategic Plan

- As other facilities opened under new protocols, policies, and procedures some staff “cross trained” in other Divisions (i.e. aquatics, athletics, dog park, etc.) to assist the Department overall operations.

Athletics & Gymnasium

- Fall Archery Session 1 began on Saturday, August 22nd with 22 enrollees.
- Fall Archery Session 2 registration opened on September 9th, Session 2 begins on October 31st.
- Fall Youth Flag Football registration opened on Monday, August 24th, assessment day was held on Saturday, September 19th, with League play beginning on Saturday, October 3rd.
- Recreation Staff and Oviedo Babe Ruth worked in conjunction to draft guidelines and protocols for a Fall Youth Baseball/Softball season. League activities officially began at the Oviedo Sports Complex on Monday, August 24th. Softball games began on Saturday, September 12th, and Baseball games began the following Saturday, September 19th.
- Open Gym Volleyball was introduced on Wednesday, September 9th.
- Pickleball returned to the Gymnasium on Tuesday, September 15th, and is held Tuesday, Wednesday, & Thursday mornings from 9-11:30am.
- The Gymnasium hosted early voting in the Gymnasium from Saturday, August 8th through Saturday, August 15th.
- The Horseshoe Club hosted a tournament on Saturday, September 5th at the Horseshoe Pits in Boston Hill Park.
- The Wednesday morning WAIT Tennis League began their season on Wednesday, September 9th, at the Round Lake Park Tennis Courts.

Aquatics & Riverside

- The Summer Barracudas Swim Team held their final inter-squad time trials on Saturday, August 1st, concluding the activities for the Summer.
- Training Cudas registration opened on Thursday, August 20th, and training began on Tuesday, September 1st with 35 participants.
- On Monday, August 24th, Spies Pools, LLC, began installation of a poolside ADA chair lift at the Aquatic Facility and a second unit at the Riverside Pool. Both lifts were installed to replace the existing Portable Aquatic Lifts (PALS) that experienced multiple mechanical issues resulting in inadequate equipment. The project was concluded on Wednesday, September 9th.
- On Monday, August 31st competitive swim team restrictions expanded to allow up to 4 swimmers per lane, with each staggering throughout the lanes, and no swimmer is to start or stop in the same location.
- The High School swimming season began on Monday, August 31st. Oviedo Aquatics is hosting a total of four schools, Oviedo, Hagerty, and East River High School's, and The Masters Academy.
- The Water Aerobics program returned to Riverside Pool on Monday, August 3rd and has since transferred over to the Aquatic Facility beginning on Wednesday, September 2nd. Classes are held Monday – Friday from 9:30-10:30am.

Strategic Plan

- The lunch time Public Lap Swim (11:00am – 2:00pm) transferred from the Riverside Pool on Wednesday, Sept 2nd to the Aquatic Facility. Morning Public Lap Swimming (6:00am – 9:00am) remains at the Riverside Pool.
- The Synchro Belles, a synchronized swim team, returned to the water on Monday, August 17th.
- The Aquatics Division welcomed a new addition to the team, one of the two vacant Head Guard position was filled, and the individual started on Monday, September 14th.
- The roofing truss repair project to the Multi-Purpose Room officially began on Tuesday, September 1st. The project is tentatively scheduled to conclude in December 2020. Demo work was completed the week of September 28th.
- On Thursday, September 10th the Homeschool Activity Program (HAP) returned to the community. HAP is currently meeting at the Gymnasium on the 1st, 2nd, & 3rd Thursday of each month from 1:00pm – 3:00pm.
- Riverside Park adjusted the operating hours of the Tennis Courts and Skate Park from 8:00am – 7:00pm to 8:00am – 8:00pm.
- Performance Tennis hosted two, week-long half-day tennis camps in the month of July, and continued hosting week night lessons throughout the remainder of the quarter.
- On the week of July 6th, Hagerty Pop Warner began using the Riverside Multi-purpose field to run skills, drills, and conditioning for their participants.
- Beginning the week of July 6th all pavilions and shelters at Riverside Park are available for rental.
- The Brite Star Twirlers returned to Riverside Park on Wednesday, September 2nd and have been practicing every Wednesday.

Facilities Maintenance

- Repaired the following
 - Well pump at Gym / Aquatics facility
 - Masonry at Fire Station # 44/46
 - Dishwasher at Cultural Center
 - Masonry stone in front of Amphitheater stage at Cultural Center
 - Door locks at Concession Stands throughout the City
 - Lights at Riverside
- Replaced the Following
 - Waterless urinal at Public Safety
 - Bard a/c unit at Medical Clinic
 - Pair of door springs at Fire Station #48
 - HVAC unit replaced at Fire Station # 48
 - Dry chemical fire suppression system was replaced in the Chemical Bldg. located at Shane Kelly
 - Shed roofs (3) at the Gym /Aquatics facility
- Facilitated the Following
 - Carpet cleaning at the Annex, City Hall and Public Works Admin.
 - Painting of the Human Resource department and City Clerk's office

Strategic Plan

- Purchase of room purification devices for various City locations
- Staff meeting and PRM training
- Placement of social distance stickers on floor at City Hall, Annex, Gym, and Riverside
- Addition of plexiglass dividers to Public Safety, Annex, and Gym Concession Stand
- Maintain the Following
 - Annual Preventative Maintenance service on the Lochinvar Boiler at the Gym
 - Annual HVAC Preventative Maintenance for I.T. room at City Hall
 - Annual Fire Alarm and Fire Sprinkler inspections throughout the City
 - Semi Annual Fire Suppression Inspections at City Hall and Public Safety
 - Semi Annual kitchen hood cleaned at Fire Station # 44/46
 - Monthly elevator inspections performed at City Hall, Annex, Fire Station # 44/46 and Public Safety

Parks

- Repaired the Following:
 - OSC front gate
 - Irrigation at Round Lake Park, Long Lake, SKP, and OSC, CLP
 - Retaining wall at CLP by small stage
 - All outdoor basketball goals
 - Down spouts on gutters on new building at OSC
 - Field and batting cage lights at OSC
 - Irrigation pumping system at Aquatic Center
 - Broken fence at OSC off of West Broadway
 - Bleacher cover at OSC softball
 - Potable water spicket at Riverside back Pavilion
- Replaced the Following:
 - Ground covers at CLP
 - Irrigation solenoids and decoder at CLP
 - Light contactor for OSC batting cages
 - Gates at OSC softball fields
 - Plants at Gym and Aquatic Center
 - Score tables at OSC softball
- Installed the Following:
 - Drainage and catch basin around new building at OSC softball
 - Rope and pully on flag pole at Friendship
 - Conduit for irrigation, fiber, electrical, and future use at OSC softball
 - Fiber cable for OSC softball building, in coordination with IT
 - Wood base back stops on OSC softball fields
 - Landscape stones around planters at OSC softball complex
 - Planter irrigation at OSC softball
 - Plants at OSC softball complex

Strategic Plan

- Concrete around OSC softball complex concession stand
- All outdoor basketball goals after repairs
- Grates on drains at OSC
- Warning track material at OSC
- Maintained the Following:
 - All City playgrounds
 - Athletic fields
 - Irrigation systems
 - Friendship, Lawton house, Riverwoods, and The Splash zone
 - Tennis, Basketball courts, and Boardwalks
 - All parks trash, and dog pots
 - Dog Park at CLP and SKP
 - Fertilization of turf and planters
 - Herbicide application
 - Bark Park at SKP
- Facilitated the Following:
 - Installation of concrete, fiber connection and irrigation at OSC
 - Hiring of new staff
 - Application of chemicals and fertilizers at all facilities
 - Aerification of all sports turf and high traffic areas
 - Installation of drainage at OSC
 - Painting of softball dugouts
 - Relocation of fence gates at OSC
 - Storm prep
 - Purchase of all chemicals and fertilizers
 - Purchase and delivery of crimson stone for warning tracks at OSC
 - Purchase and installation of sod at OSC softball complex
- Performed the Following Field Maintenance:
 - Sod at SKP and OSC
 - Aerification
 - Herbicide treatments at CLP, OSC, Long Lake and SKP
 - Pre-emergent herbicides and insecticides at CLP, SKP, OSC, and Long Lake
 - Mowing and edging at OSC, SKP, Long Lake and Boston Hill
 - Clay maintenance
 - Fertilization of all sport fields at SKP, Long Lake and OSC
- Completed the Following Plantings and Treatments:
 - Silverthorne's at OSC
 - Ground covers at CLP
 - Flower pots at OSC
 - Islands at Aquatic Center

Strategic Plan

On-going Activities

- Update recreation fees on an annual basis to maintain cost recovery at current levels to offset the General Fund subsidy.
- Continue to develop scholarships for recreation programs. Recreation and Parks issued (0) scholarships that totaled \$0 in the fourth quarter of FY 2019/20.
- Continue to deliver a diverse range of recreation programs and community events.
- Review development regulations to ensure the goals of the Strategic Focus Area.
- Improvements to the Stubbs property have been placed on hold. Currently, there is no funding to begin construction. Staff requested funding in FY 2018/19. There are no capital improvement funds in next year's budget to begin the project.
- Round Lake Park Improvements, related to the Land and Water Grant, are completed. Staff is in the process of completing the closeout documents.
- Staff is continuing the FRDAP Grant improvements to the Oviedo Sports Complex. On July 2, 2019, staff received the final reimbursement, which terminates the development phase of this grant project. In operating the project area, staff will be following the major grant requirements into the future.

Years 2019-20 through 2025-26

- Develop new programming for Center Lake Park.
- Installation of the multipurpose field and park maintenance building in FY 2020-2021.
- Construction/renovation of Oviedo Sports Complex with funding from two grants: Land & Water Conservation Fund Program and a Florida Recreation Development Assistance Program in FY 2019-20.
- Accomplish national accreditation for Recreation and Parks in 2019.
- Consider a public referendum for facility construction and land acquisition if needed.
- Complete construction on the multipurpose field and new maintenance building at the Stubbs property.

Strategic Focus Area: Community Character

End Result: Foster and maintain a strong sense of community identity and of place.

Goals

- Develop a more uniquely identifiable and attractive city.
- Maintain and enhance neighborhood quality.
- Support civic pride and community participation.

On-going Activities

- Continue, and enhance the neighborhood ION strategy.
- Create an architectural manual and a sign code manual to better communicate the desired character encouraged by the City. During the work sessions held with City Council, staff proposed a sample of design manuals to be distributed to developers in order to better communicate the proposed LDC urban and architectural design standards.
- Develop resources and awareness of resources to support beautification efforts.
 - Provide Code Enforcement services on a proactive basis, as well as with timely response

Strategic Plan

- to complaints. Educate citizens, staff, and other parties on the Code Enforcement process.
- Promote an ongoing educational process on Code Enforcement issues with residents and businesses, onsite, and at the Department counter. This includes discussing administrative solutions to resolve code enforcement issues identified.
 - Staff is working closely with Development Review, Planning, and Building Services to improve internal processes and communication, as well as code requirements and the LDC rewrite.
 - Code Enforcement Staff continues to process Individual Residential Lot Tree Restoration Plan inspections and present to DRC when required.
 - The Code Enforcement Division continues to carry out the weekend sign pickup program.

Years 2019-20 through 2025-26

- Adopt city-wide streetscaping standards.
 - Solicit RFP/RFQ for branding consultant services.
 - Improve City-owned buffer tract located on the east side of Oviedo Boulevard, north of Mitchell Hammock Road.
 - Create a new City street sign design with new colors and incorporate the City logo.
- Promote “Historic” Downtown redevelopment.
- Undertake neighborhood improvements in mature areas.
- Develop City plan to merge character of the historic downtown with the new town center.
- Conduct a branding initiative.
- Develop resources and awareness of resources to support beautification efforts.
 - Inventory properties.
 - Educate owners.
- Development of various districts and “Green Impact Overlays” to encourage more distinctive development and redevelopment and to broadly promote the goals and objectives of sustainability.

Strategic Focus Area: High Performance Government

End Result: A high level of community confidence and trust in city government.

Goals

- Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
- Provide high quality, affordable services.
- Provide leadership on critical local and regional issues.
- Periodic review and updating of the strategic plan.

Strategic Plan

Accomplishments

City Clerk

- Processed 275 lien searches.
- Prepared agendas and finalized minutes.
- Continued the review and editing of documents converted to OnBase to ensure entries were legible, indexed correctly, and easily accessible when searched.
- Records Specialist completed conversion of microfilm documents to electronic format, and continues to index, and upload them to OnBase. Remaining microfiche will be converted in the future.
- Completed the review, scanning, and uploading to OnBase of the City records that were stored at the Department of States Records Center in Tallahassee.
- Ensured all City records have been moved to the new records storage facility.
- Scanned all old versions of the Land Development Code into OnBase.
- Records Specialist provided AV support for Special Magistrate meetings.
- Records Specialist trained Development Services staff on AV support for Special Magistrate Meetings.
- Continued conversion process of SIRE (agendas & minutes) to PrimeGov.
- Attended weekly meetings with PrimeGov regarding conversion process and document design review and improvements.
- Deputy Clerk continued to review the designed and submitted PrimeGov forms and templates to trouble shoot problems with the conversion process and make improvements to the forms and process.
- Completed PrimeGov go live.
- Continued training on use of PrimeGov templates, workflow, and minutes software.
- Continued training staff on use of PrimeGov agenda software.
- Surplused old equipment.
- Provided ZOOM training to staff when necessary.
- Provided Constitution Week Proclamations for Council to present.
- Completed Election Qualifying.
- Received and processed Election campaign reports for candidates.
- Records Specialist and Deputy Clerk attended online courses required to obtain CMC certifications.
- Advertised for applications for the new Sustainability Task Force and the Fire Pension Board.

Finance

- Facilitated August Budget Workshop for finalization of the FY 2020-21 City Budget.
- Held two budget hearings in September.
- Obtained City Council approval to set the final millage rate at 5.2820 mills.
- Filed millage rate forms with the appropriate agencies.
- Obtained City Council approval of the FY 2020-21 City Budget at the September 21, 2020 budget hearing.
- Attended Police and Fire pension meetings.

Strategic Plan

- Initiated year end close procedures to facilitate year end budget adjustments and carryforward requests.
- Approved an inter-local agreement with Seminole County for reimbursement of expenditures related to COVID-19 with CARES Act funding.
- Worked with FDEM to submit additional documentation related to the denial of claims for Live Oak and Little Creek expenses from Hurricane Irma.
- Began process to refinance the Taxable Utility Revenue Bonds, Series 2010B.

Information Technology

- Deployed live version of PrimeGov agenda management software
- Completed infrastructure install in new concession building at OSC
- Upgraded Spectrum internet circuit for Oviedo free Hotspot
- Purchased additional Microsoft licenses to support remote staff
- Upgraded GIS server from Windows 2008 to Windows 2019
- Enhanced language on web payment page for utilities
- Ordered replacement laptops and desktops for out of warranty hardware
- Worked with Seminole County Fire to deploy new AutoCad system for Oviedo Fire vehicles
- Deployed new VMWare host ESX-J with Nvidia Grid implementation

Attended VMWare certification upgrade training

GIS

- ARCGIS upgrade 10.5.1 to 10.7.1
- Installed upgrade on GIS Users computers and pathed everyone to the new server.
- Created Map Book for PD
- Create new Address request and fix addressing issues.
- Worked on Utility SQL Script to output data into GIS from NaviLine per Public Works request.
- Finished updating addresses with Plat/Subdivision numbers in Naviline.
- Continue to clean up Addressing miscellaneous points in Naviline and add what they are in the system. Ex. (Lift Station, Utility, Wall, SFR, Duplex, Apt.)
- Create Roadway Bulletin Maps for Public Works as requested.
- Approved 2020 population for the City of Oviedo 40,145 through verifying CO's from April 2019-2020 (Bureau of Economic and Business Research University of Florida) sent the new population report for us to approve.

Recruitment and Selection Employment Services

- Recruited for fourteen (14) position vacancies and filled fifteen (15) positions.
- Hired nine (9) employees to fill various department vacancies.
- Processed ninety-five (95) personnel actions.
- Reviewed and processed five hundred twenty-five (525) applications for employment.

COVID Response for Recruitment – Continued “Virtual” On-boarding process enabling the HR Department to adhere to social distancing guidelines.

Strategic Plan

Training and Employee Development

The HR Department coordinated eighteen (18) employee development trainings conducted by outside vendors such as FirstNet and Dramatic Solutions. The following training topics were provided:

- Ladder Safety
- Vehicle Care and Maintenance
- Intersections
- Space & Time Management
- Fall Protection
- Preparing Your Workplace for COVID-19
- COVID-19: A Pandemic Response
- 8 Tips for Working from Home
- New Employee Safety Orientation
- Ethical Decision Making in the Workplace
- Workplace Bullying and Violence Prevention
- Harassment Prevention for Employees
- Email in the Workplace
- Listening Skills
- The Role of Customer Service
- Diversity & Inclusion in the Workplace
- Cybersafe Cybersecurity
- Intent vs. Impact – Sexual Harassment Awareness for Today's Workplace

Safety Program

The Human Resources Department coordinates and chairs the Safety Committee. Safety Accomplishments include:

- Access to over six hundred (600) online training videos has been made available through the Training Network. This Training resource has been utilized as an assigned training for remedial training following an at-fault accident and/or work-related injury. Videos are also made available to supervisors as a proactive training resource for their staff.

Safety Training

Shared the following training opportunities and Safety Talk topics with the Safety Committee to be distributed to their departmental staff:

- Safety on the Road: Walk Around Your Vehicle Before You Drive
- Safety on the Road: You Need Your Space
- Slips and Falls: Falls Hurt from All Heights

Risk Management

The City is self-insured for property and casualty claims. The HR department processes all workers' compensation, general liability, property, and auto claims against the City. HR

Strategic Plan

investigates, adjusts, and works towards settling each claim. The following claims have been managed by the department for the first quarter:

- Reviewed and investigated seven (7) workers' compensation claims.
- Reviewed and investigated two (2) property claims.
- Reviewed and investigated seventeen (17) liability claims.
- Reviewed and investigated seven (7) auto claims.

COVID 19 Emergency Response

- Assisted departments in transitioning employees on telework assignments back to the workplace. Approximately 85% of those previously on telework assignments have returned.
- Reviewed and helped manage the isolation orders of City employees who were required to self-quarantine as a precaution.
- Facilitated interdepartmental communication/response to potential cases/exposures to ensure the health & safety of staff.
- Coordinated the rollout of Vacation Travel Request protocol.
- Continued to provide PPE to newly hired and existing employees.
- Facilitated the Child Care Application/Authorization for First Responders to receive free emergency childcare assistance during the pandemic.

Safety Orientation for New Hires

FirstNet Learning System, through PRM, provides safety and compliance training. All new hires, promotions, and supervisory personnel go through assigned classes. FirstNet covers all core compliance and safety training topics which include sexual harassment, diversity, personal protective equipment, hazard communications, and reporting of workers' compensation and auto accidents.

- Continued "Virtual" Safety Orientation via an on-line PowerPoint presentation for delivering Safety Orientation material to new hires.

Wellness and Health Care Management

- Managed benefit changes and employee communications in accordance with employer's responsibilities under the CARES Act.
- Prepared for upcoming Benefit Year FY2020-21, reviewing contracts and identifying renewals and necessary rate quotes.
- Executed Virtual Open Enrollment for FY2020-21 Benefit Year.
- Distributed Wellness Incentive Awards to 17 eligible participants during the fourth quarter, \$50 gift cards for completing their Annual Health Assessment at the Wellness Center.
- Awarded a Wellness Day off with Pay and a second \$50 gift card to 127 eligible participants for completing Part II of the Wellness Incentive for Benefit Year 2019-20
- Assisted employees and retirees with claims, and reimbursements for medical deductible expenses.

Strategic Plan

- Managed the FMLA, short-term and long-term disability programs. Eleven employees utilized leave either on a continuous or intermittent basis.
- COVID Response for New Hire Benefit Orientation – Continued to offer online or teleconference New Hire Benefit Orientation enabling the HR Department to adhere to social distancing guidelines.

Records Management

- Maintained and updated an electronic log of all terminated budgeted employee personnel files containing date of hire, position held, date of separation and date file will meet retention requirements and be eligible for destruction.
- Completed the transfer of thirty (30) banker boxes of Non-Public Safety terminated files prior to 2015 from HR file room to HR archives located in City's Employee Wellness Clinic.
- Responded to and completed seventy (70) Public Record Requests

On-going Activities

- Continue to ensure financial health by tax base diversification and growth, adequate financial reserves, comprehensive contract management, health and liability insurance controls, and prudent cost recovery practices.
- Continue to pursue mutually beneficial strategies and partnerships with other local governments and regional agencies.
- Continue to develop a comprehensive approach to pursue Federal and State financial resources that is consistent with the strategic plan.
- Continue to enhance organizational productivity and efficiency by improving organizational performance and customer satisfaction by continuous process improvement and process management.
- Continue to align organizational structure and practices with mission.
- Maintain workforce diversity and opportunity.
- Continue to build a culture of responsiveness and responsibility.
- Continue review of old agreements and City documents for scanning and uploading into the appropriate SIRE cabinet.
- Continue to rename and update documents converted from Questys into SIRE so that they are more easily searchable and located.
- Monitor and track City adherence to safety and compliance training for all new hires and promotions to supervisory positions.
- Research, coordinate, and deliver employee training on pertinent topics which provides employees with information that helps them do their jobs more safely, efficiently, and with greater skill.
- Continue managing the PRM Compliance and Safety training Program – First Net.
- Review the current Strategic Plan for effectiveness, relevance, and the City Council's direction.
- Staff maintains and updates a bi-monthly interactive project status map in the City's website.
- Staff manages to review the development applications within the approved review time frames.
- Continued review and implementation of Classification and Compensation Plan to address compression issues.
- Maintain competitive wage and benefit structure.

Strategic Plan

- Promote employee wellness by maintaining or enhancing incentives for completing Health Risk Assessments, as well as for employees meeting healthy benchmarks.
- Continued recruitment efforts via Neogov while performing external sourcing (when applicable).
- Continued to train key department personnel on the use of Neogov's Online Hiring Center (OHC).

FY 2019-20 through 2025-26

- Continue to enhance productivity and customer service through Staff development.
- Continue to expand e-government, including online services, GIS, and electronic records with an emphasis on:
 - Maintaining a robust IT infrastructure that encourages citizen participation.
 - Expansion of GIS.
- Continue to implement comprehensive citizen engagement practices.
 - Develop and implement a Social Media Marketing Plan.
- Reduce the amount of touches and time it takes to facilitate a process without impacting controls.
 - Review payroll for continued development of electronic processing.
 - Continue automation of labor-intensive services.
 - Continue transition to paperless environment.
- Study the implementation of a credit check option in lieu of collecting utility deposits.
- Develop mentoring effort to support succession plans.
 - Implement succession plan proposal to prepare the departments for pending retirements.
 - Pending approval of proposal made by Institute of Government and submitted in department's budget proposal.
- Work with NCS in creating a new Citizen Survey.
- Review fees and charges associated with Utility customers turned off for non-pay or late payment.
- Increase the Fund Balance within the General Fund from 15% to 20%, building financial capacity and strength in the General Fund.
- Find suitable City records storage location that meets State requirements for paper records storage.
- Select one representative from each department to be trained to search SIRE records that are not available through the search function on the website (agreements, land records, project files, etc.) and complete the training process.
- Work with Hyland Software to migrate the SIRE agenda and document imaging systems to OnBase with the release of OnBase 16.

Budget and Financial Policies

Purpose:

The City's financial and budget policies are intended to guide elected officials, the City Manager, and staff in their on-going role as the financial stewards of the City. The policies will guide essential decisions affecting budget and financial matters to ensure that the City is financially prepared to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for financial planning, budget preparation, implementation, evaluation, and internal financial management of the City, and may be amended from time to time.

Objectives:

In order to achieve the purpose of the Comprehensive Financial and Budgetary Policies, the following are objectives for the City's fiscal performance.

- * To guide City Council regarding management policy decisions having significant fiscal impact.
- * To set forth operating principles to minimize the cost of government and financial risk.
- * To employ balanced and equitable revenue policies that provide adequate funding for desired programs.
- * To maintain appropriate financial capacity for present and future needs.
- * To promote sound financial management by providing accurate and timely information on the City's financial condition.
- * To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- * To ensure the legal use of financial resources through an effective system of

internal controls.

Financial Planning and Trends Monitoring:

The City shall develop and maintain a 3 to 5-year financial trend model that forecasts revenues and expenditures based on a set of accepted assumptions. The financial trends forecast will be presented to the City Council to discuss long-term budget trends and implications of various budget scenarios. This will allow the City Council to establish budget policy and direction to the City Manager for the development of the upcoming annual operating and capital budgets.

Operating Policies:

The City will adopt a balanced budget, in which total revenues equal total expenditures for each fund. Fund balance, within policy guidelines, may be used as a source of revenue if there is an imbalance between revenues and expenditures. The City will evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review City services for appropriateness and effectiveness.

1. Expenditures Shall be Within Current Revenue Projections:

Ongoing expenditures should be equal to or less than ongoing revenues. The City must identify ongoing resources that at least match expected ongoing annual expenditure requirements. One-time revenues, non-recurring revenues, and ending fund balances will be applied to reserves or to fund one-time expenditures; they will not be used to fund ongoing programs.

Budget and Financial Policies

2. Continual Improvement of Service Delivery:

The City will seek to optimize the efficiency and effectiveness of its services through strategic planning efforts, performance budgeting and measuring, and by evaluating service provisions by surveying citizens and customers and by comparing to other cities.

3. Budget Lapses at Year End:

All Operations and Maintenance (O&M) budget appropriations, except for capital project funds, shall expire at the end of a fiscal year. In accordance with Generally Accepted Accounting Principles (GAAP), purchases encumbered in the current year, but not received until the following year, will be paid from the budget of the following year. However, when necessary, City Council may authorize a re-appropriation to resolve unusual situations or hardships caused by this policy.

4. Fixed Asset Inventories:

Accurate inventories of all physical assets to include their condition, life spans, and cost will be maintained to ensure proper stewardship of public property. The Finance Director will establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained and how often physical inventories will be taken.

Accounting, Auditing, and Financial Reporting Policies:

The City shall maintain a system of financial monitoring, control, and reporting for all

operations and funds in order to provide an effective means of ensuring that overall City goals and objectives are met.

1. Auditing:

The City's independent auditing firm will annually perform the City's financial and compliance audit. Their opinions will be contained in the City's Comprehensive Annual Financial Report (CAFR). Results of the annual audit shall be provided to the City Council in a timely manner.

The independent auditing firm will be competitively selected in accordance with Florida Statutes and standards of the Governmental Finance Officers Association.

2. Accounting System:

Financial records will be maintained on a basis consistent with GAAP, the Governmental Accounting Standards Board (GASB), and the standard practices of the Government Finance Officers Association of the United States and Canada (GFOA). In addition, the City will comply with rules of the Auditor General and Uniform Accounting System as required by the State of Florida.

3. Excellence in Financial Reporting:

As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be presented as a method of communicating with citizens about the financial affairs of the City.

Budget and Financial Policies

Revenue Policies:

The City should be sensitive to the balance between the need for services and the City's ability to raise fees, charges for services, and taxes to support those services.

Revenue Diversification:

The City shall strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability in order to handle fluctuations in revenues and better distribute the cost of providing services.

Charges for Services:

As much as is reasonably possible, City services that provide private benefit should be supported by fees and charges in order to provide maximum flexibility in use of general City taxes in meeting the cost of services of a broader public benefit.

1. Charges for services that benefit specific users should recover full costs, to the extent feasible, including all direct costs, and indirect costs, such as operating and maintenance costs, overhead, and charges to capital costs (depreciation and debt service).
2. When consistent with legal requirements and other City interests (such as remaining competitive within the region or meeting other City objectives), a subsidy of a portion of the costs for non-enterprise activities may be considered.
3. The City shall commit to obtaining or performing a cost of services study no less than once every three years, the result

of which shall guide the development or revision of charges for services and the level of cost recovery. Impact Fees shall be reviewed at least every five (5) years as required by the Comprehensive Plan.

4. The City will set fees and user charges for each enterprise fund, such as Water/Wastewater and Stormwater, at a level that fully supports the total direct and indirect costs of operation including the cost of annual depreciation of capital costs.

Grant Guidelines:

The City shall identify and disseminate grant opportunities. The appropriate department shall be responsible to prepare and submit the application in compliance with all Grant requirements as detailed in the respective grant agreement. The Department will also prepare and submit financial and project reports, reimbursement requests, close-out reports and any other items required by the grantor. Submissions for grants that are less than or equal to \$35,000 can be approved by the City Manager and grants that are over \$35,000 require City Council approval. Grant agreements in acceptance of both competitive and entitlement grant awards shall be approved by the City Attorney. Anticipated entitlement funds received on an annual basis, should be included in the budget preparation to the fullest extent possible. Grant awards that are not included in the budget will require a City Council approved Budget Amendment to allocate the anticipated revenue and expenditures.

Budget Document Format

Budget Message and Budget Introduction Information

The budget message reflects the City Manager's perspectives and analysis of key budget issues. Following the budget message is information related to the location, history, organization, strategic priorities, and a general overview of the budget process.

Budget Graphics and Trends

The budget graphics section contains an overview of this section with graphs summarizing changes in the tax rate and composition of the city's tax base, total appropriated budget by fund, total budget summary, fund balance overview by fund, position authorization summary and personnel related graphics, and revenue trends for major operating revenue sources.

Revenue Detail and Expenditure Summaries by Fund

This section of the document provides revenue detail and expenditure summary information for each fund. The section is segregated by fund type. Each fund presents budgeted and actual revenues and expenses for two prior years, the adopted and amended budget for the current year, and the adopted budget for upcoming year.

Operating Budgets by Department and Program

This section of the document includes the budget detail for each department and program of the City, consistent with the City's organizational structure. Each program budget displays the following two (2) budget pages:

* **Performance Profile** with program description, department goals, department accomplishments, personnel summary, and performance outcomes.

* **Expenditure Summary** with prior two years actuals, current year adopted and amended budgets and the upcoming year adopted budget.

Internal Service Funds

This section of the document includes the budget detail for each department and program of the City, consistent with the City's organizational structure. Each budget displays a Summary of Revenues and Expenditures, as well as a Detail Breakdown of the Revenues and Expenditures.

CIP Projects

This section includes the 10-Year Capital Improvements Program.

Budget Process and Calendar

Budget Process Overview

The process for preparing and adopting the City's Annual Budget and levying a property tax rate is conducted in accordance with the provisions of Chapter 200 of the Florida Statutes and the City's Code of Ordinances. Chapter 200, Florida Statutes, outlines the budget process beginning with the certification of taxable value on or before July 1 by the County Property Appraiser. The setting of the millage rate and budget involves a formal process otherwise known as "TRIM" (Truth in Millage). "TRIM" serves to formalize the tax levying and budget adoption process by requiring a specific method of calculating the tax rate and any increase, the form of notice to property owners, and public hearing and advertisement requirements prior to the adoption of the annual budget and tax rate.

Budget Methodology

The development of the Annual Budget is comprised of three major (3) initiatives:

- * Strategic Planning and the Financial Trends Outlook
- * 10-Year Capital Improvements Program (CIP) development
- * Operating Budget preparation

The budget entails a four-step process including *preliminary planning and preparation, review, adoption, and monitoring*.

Preliminary Planning

Each year before actual preparation of the operating budgets by City departments, the City Council meets to review/revise the City's strategic priorities. Each quarter the

Council is provided with a quarterly prospectus, which provides a financial trends outlook for the City's three operating funds.

In a workshop setting, the City Council reviews and discusses major budget trends and then provides policy direction for preparation of the upcoming fiscal year budget.

Budget Preparation

In February, the 10-Year CIP process is initiated with the City Departments. The CIP for the upcoming fiscal year is the only year in which actual funding is appropriated. In this way, the 10-Year CIP also serves as the basis for prioritizing and recommending capital improvements and related funding in the ensuing fiscal year budgets.

Development of the Annual Operating Budget begins with a budget kickoff meeting in March to review instructions and distribute budget materials. City departments are tasked with three major budget development activities during an approximate 60-day period from mid-March to mid-May:

Preparing estimated expenses for the current fiscal year by program and line item and reporting on the status of Program Performance Outcomes.

Review and revision of the current performance profile and revising of Performance Outcomes for the new budget year.

Budget Process and Calendar

Development of the operating budget request utilizes the City's on-line budget preparation system. Operating expenditure requests include expenditures necessary to continue the current level of service for a program with allowances for increases in certain fixed/semi-fixed costs such as fuel, electricity, liability insurance, and vehicle repairs.

Review and Public Participation

After review by the budget staff, each Department Director and Division Manager meets with the City Manager, Finance Director and Assistant Finance Director from late May to mid-June to discuss their budget requests, related trends and issues, and performance outcomes. Preliminary decisions are made regarding the department requests and the budgets are altered accordingly. The Budget Office and City Manager review any outstanding issues and determine if the proposed budget expenditures can be funded within projected revenues. If not, further budget adjustments may be required.

The proposed budget document is produced by the Budget Office from mid-May through mid-July and submitted to City Council prior to July 31. Individual meetings with City Council members and at least one work session are held to discuss the City Manager's recommended budget. The City Council then adopts the tentative millage rates prior to August 4 at either a regular or special meeting. The tentative millage rates are submitted to the Seminole County Property Appraiser for placement on the Truth In Millage (TRIM) notification that is mailed to all property owners in August.

In September, two required public hearings are held by the City Council to adopt the proposed millage rates and proposed budget. The new fiscal year starts on October 1 of each year.

Monitoring

All Departments are required to monitor their respective budgets utilizing the City's on-line financial system. Budget status reports are also distributed on a quarterly basis to all Department Directors and Division Managers. These tools are used to ensure that the adopted budget is being adhered to. The Budget Office performs a more comprehensive monitoring of all budgets (revenues and expenses) on a monthly and quarterly basis to identify and explain significant variances.

Budget Preparation Schedule

Date	Activity	Participants
February 13	CIP Kick-Off Meeting City Hall Council Chambers	<i>City Manager Budget Office Department Directors Mangers/Supervisors</i>
March 16	Budget Kick-Off Meeting City Hall Council Chambers 10:00 - 11:00 AM	<i>City Manager Budget Officer Department Directors Mangers/Supervisors</i>
April 10	Budget Input Closes	<i>Budget Office</i>
April 20 - May 8	Budget Review Meetings	<i>City Manager Budget Office Department Directors Managers/Supervisors</i>
June 1	Preliminary estimate of taxable value submitted to the City from the Property Appraiser.	<i>Property Appraiser</i>
June 1	Budget Worksession. City Hall Council Chambers @ 6:00 PM	<i>City Council</i>
June 29	Budget Worksession. City Hall Council Chambers @ 6:00 PM	<i>City Council</i>
July 1	The property appraiser certifies the taxable value on form DR-420, Certification of Taxable Value, and delivers it to each taxing authority, within his or her jurisdiction.	<i>Property Appraiser</i>
July 27	Budget Special Session. City Hall Council Chambers @ 6:30	<i>City Council</i>
July 31	Proposed Budget Book submitted to City Council	<i>City Council</i>
August 3	City Council Meeting to approve FY 2020-21 Tentative Millage Rates and schedule 1st Budget Public Hearing	<i>City Council</i>
No later than August 4	Advise the Property Appraiser of the proposed millage rates, rolled-back rate, and date, time, and location of the 1st budget public hearing.	<i>Budget Office</i>
No later than August 24	In compliance with section 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.	<i>Property Appraiser</i>
August 24	Budget Worksession. City Hall Council Chambers @ 6:00 PM	<i>City Council</i>
September 10	Budget Regular Session - First Public Hearing City Hall Council Chambers @ 6:30 PM	<i>City Council</i>
September 17	Advertise the City's intent to adopt a final millage and budget.	<i>Budget Office</i>
September 21	Budget Regular Session - Second Public Hearing Adoption of FY 2020-21 Budget Book and FY 2020-21 Millage Rates. City Hall Council Chambers @ 6:30 PM	<i>City Council</i>
September 22	Send the resolution or ordinance adopting the final millage rate and budget to the Property Appraiser, the Tax Collector, and the Department of Revenue.	<i>Budget Office</i>
October 1	Beginning of Fiscal Year	

Budget Development Guidelines

Revenues:

1. The General Fund budgets Ad Valorem revenues will be based on a 95% tax collection rate, or a rate that is consistent with prior years' collection trends as computed against the Current Year Gross Taxable Value as shown on Form DR-420 provided to the City by the Seminole County Property Appraiser.
2. Revenue projections for all major non-ad valorem revenue sources will be based on prudent trend analysis that considers current and projected economic conditions. Budget projections for State-shared revenues will consider State of Florida estimates that are contained in the Local Government Financial Information Handbook as one of several factors for determining final revenue estimates.
3. The City should exercise caution with regard to entering into agreements for one-time revenues that may adversely affect the City's long-term interests or result in future obligations.
4. The use of revenues which have been pledged to bond holders will conform to bond covenants which commit those revenues.
5. In balancing the City's annual budget, the City will balance the General Fund operating budget against current income. If fund balance must be appropriated to balance the budget, no more than three percent (3%) of all General Fund revenue will be comprised of appropriated fund balance and will be targeted to the extent possible against funding one-time capital improvement projects.

Expenditures:

1. The City Council will adopt the annual budget at the fund level, whereas department managers will prepare their respective budgets at the department and program level and allocate appropriations to specific line items.
2. Personnel services will be estimated based on collective bargaining provisions governing salary adjustments, whereas salary adjustments for non-bargaining unit employees are based on parameters defined by the City Manager and approved by the City Council.
3. Pension amounts are based on the defined level of funding as determined by the City's actuary and the parameters of the respective pension plans. Health insurance premiums and related benefit contributions to be paid on behalf of City employees will be estimated based on current market conditions that affect annual premium adjustments.

Reserves:

1. The General Fund unappropriated fund balance will be maintained at a minimum equal to fifteen percent (15%) of the annual General Fund budget. Should the undesignated fund balance fall below 15%, the City Council will take necessary steps to replenish the reserve to the 15% target level prior to the close of the following fiscal year.
2. If the ending undesignated fund balance in the General Fund is above 15% of General Fund expenditures at fiscal year-end, the City Council may transfer the excess amount above 15% to any of the non-Water/Sewer Capital Project Funds.

Budget Development Guidelines

The City Manager will disclose the excess amount, if any, after completion of the financial audit and recommend transfer options for the subsequent fiscal year.

3. In order to provide the resources necessary to ensure continued operations of the City's Water/Wastewater programs should a natural disaster occur or significant changes in the weather pattern, the City shall establish a cash reserve equal to a minimum of one hundred twenty (120) days of the Water/Wastewater operating budget. (Operating budget by definition does not include debt service or capital expenditures.)
4. The City shall maintain a minimum cash reserve balance in the Water/Wastewater Renewal and Replacement Fund equal to 50% of the prior year depreciation expense for plant and equipment. (Operating budget does not include depreciation expense which is used to fund renewal and replacement.)

Capital Improvements Planning:

1. The City Manager will annually prepare and update a 10-Year Capital Improvements Program (CIP) to reflect the capital investment needs of the City consistent with the Comprehensive Plan and other master plans approved by the City Council. The 10-Year CIP will focus on projects that have an identified funding source and consistent revenue stream.
2. Capital Improvement Projects will be prioritized for funding in accordance with the following criteria:

- a. First priority to items which threaten public health or safety;
- b. Second priority to correcting existing deficiencies of infrastructure and public facilities (with the deficiency measured against adopted levels of service);
- c. Third priority to renewal and replacement of obsolete or "worn out" facilities;
- d. Fourth priority to infrastructure and facilities needed to accommodate desired future growth;
- e. Fifth priority to items determined by the City Council to be of citywide benefit.

3. To the extent that capital improvement projects will impact recurring operating expenses and revenues, the impacts will be projected in the 10-Year CIP and will be included as required in the proposed annual operating budget.
4. As part of the 10-Year CIP, a vehicle replacement schedule will be developed and updated annually for a five-year period. A separate vehicle replacement fund will be established for the General Fund and the Water/Wastewater Enterprise Fund.
5. To the extent possible, the City will develop and periodically update master plans for water/wastewater, stormwater, roads and sidewalks, and recreational facility improvements. The master plans will serve as the planning tool that will determine CIP priorities and costs for the respective improvements.

Budget Development Guidelines

Debt Management:

The City shall maintain a minimum Debt Service Coverage of one hundred twenty five percent (125%) in the Water/Wastewater fund (income available for debt service divided by the maximum debt service requirement).

The City shall review its outstanding debt issues annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen debt service costs.

The City will confine long-term borrowing to capital improvements which have useful lives exceeding five years and cannot be financed from current revenues or fund equity.

The City shall limit debt service on revenue bond debt to no more than ten percent (10%) of General Fund operating revenues.

The City shall engage in long-term debt only to the extent authorized by controlling law.

Budget Amendments:

1. Administrative Approval of Intra-departmental Budget Transfers

Any budget transfer within or between “object categories” (expenditure accounts such as personnel services, operating expenses, and capital outlay) that does not increase or decrease the approved total appropriation of a Department within the same department or fund shall be reviewed by the Finance and Budget Office or designee and approved by the City Manager or designee.

2. Council Approval of Budget Amendments

The following budget amendments shall be approved by Resolution by a majority vote of the City Council:

- a. All interfund transfers regardless of the amount;
- b. Recognition of non-budgeted and unanticipated grant revenues received during the fiscal year;
- c. Any increase or decrease in appropriated fund balance;
- d. Any increase or decrease in the total approved appropriation of a fund.

3. Budget Revisions

After adoption of the annual budget, any budgetary transaction that causes an increase or decrease to fund totals is considered a Budget Amendment. This includes, but is not limited to, grants, donations, insurance settlements, reimbursements, and increased receipts from enterprise funds or proprietary funds for a particular purpose.

After implementation of the budget, all requests to change any appropriation, personal structure, project, capital request, or contract change orders must be submitted to the Budget Office for appropriate routing and approvals.

Review and Revision:

The Finance and Budget Office shall periodically review and recommend revisions to the comprehensive financial and budgetary policies as may be necessary to ensure ongoing legal compliance and/or to reflect actual or revised practices. The City Manager will recommend revisions to the City Council on a periodic basis as needed.

Significant Budget Assumptions-Major Revenues

PROPERTY TAXES

Description

Property taxes are levied by the City on the taxable value of real and personal property located within the City. Property taxes are the primary source of revenue (approximately 45.82% of all General Fund revenues) that support the traditional municipal services funded from the General Fund.

Significant Assumptions

Certification of the taxable value is received from the Seminole County Property Appraiser on or about July 1.

* General Fund property tax revenues for the upcoming year are estimated based on a slight increase in the millage rate. The budget estimate for property tax revenue is as follows:

Prior Year Ad Valorem Proceeds/Adjusted Current year Taxable Value (excludes new construction) = Current Year Rolled Back Rate.

* The estimated property tax rate for the voted debt service millage levy is based on the principal and interest payment required for the fiscal year less projected interest earnings. The millage levy is calculated as follows: Debt Service Payment/Gross Taxable Value/.95.

UTILITY SERVICES TAX

Description

The Public Service Utility Tax is a local option tax currently set at the maximum rate of 10% on the purchases of electric, water,

and propane and a 5.56% telecommunication services tax that is passed on to the consumer as authorized by Section 166.231 of the Florida Statutes. All Utility Tax revenue is accounted for in the General Fund.

Significant Assumptions

Projected revenues for the upcoming fiscal year are based on historical trends and current year experience coupled with any proposed rate changes from the utility providers.

FRANCHISE FEES

Description

This category of revenue is comprised of a 9% Franchise Fee assessed against electric, natural gas, solid waste (residential and commercial), propane, and sewer. The fee is passed on to the consumer and all Franchise Fee revenue is accounted for in the General Fund.

Significant Assumptions

Projected revenues for the current fiscal year are derived from historical trends and current year experience. Franchise Fee revenue forecasts also consider fuel adjustment increases approved for electric utility companies by the Public Service Commission (PSC) and any proposed rate changes.

LOCAL OPTION GAS TAX

Description

The City's share of the 6th Cent gasoline tax levied in Seminole County and shared between the County (63.6% fixed share) and the County's 7 municipalities is based on an Interlocal agreement. Revenue is budgeted

Significant Budget Assumptions-Major Revenues

in the Transportation Improvements Fund to fund road resurfacing and other road and sidewalk improvements.

Significant Assumptions

Projected revenues are based on the countywide Gas Tax revenue estimate multiplied by the City's allocation factor. The estimate is then adjusted for current revenue trends.

LICENSES AND PERMITS

Description

The primary source of revenue includes Occupational Licenses and Building Permit Fees. Building Permit fees are included in a Special Revenue Fund to account for the direct and indirect costs and related revenues related to the enforcement of the Florida Building Code. Occupational Licenses are remitted to the General Fund as in prior years.

Significant Assumptions

Building Permit revenue projections are based on a continuation of current year trends that is considered as "base" revenue. Added to the base amount are revenues from projects that are expected to reach the permitting and plans review stage next fiscal year. Occupational License revenue estimates assume no growth over the current year estimate.

INTERGOVERNMENTAL REVENUE

Description

Intergovernmental revenue consists primarily of State-shared revenues collected by the State of Florida and

remitted back to local governments based on statutory or administratively determined formulas. This category of revenues also includes State and Federal grants. The predominant source of revenue included in the intergovernmental category includes State Revenue Sharing and the State-Shared Half-Cent Sales Tax. Both revenue sources are used to support general government services funded from the General Fund.

Significant Assumptions

Projected revenues for the upcoming fiscal year for the Half Cent Sales Tax are based on a seasonality projection of the current year and seven prior years. State Revenue Sharing is based on the prior year estimate. Internal estimates are then compared against the estimates prepared by the *Florida Legislative Committee on Intergovernmental Relations*. This year's estimates were reduced from the previous year due to the impact of COVID-19.

CHARGES FOR SERVICE

Description

Charges for Service are locally generated revenues assessed against users of a particular program or service. The most significant charges for service in terms of revenue production include fees charged for recreation activities, emergency medical transport, school resource officer payments, and development related plan review fees. Revenues are remitted to the General Fund and offset a portion of the costs associated with providing the service. Charges for service in the City's Enterprise Funds include Water and Wastewater fees and Stormwater Utility fees.

Significant Budget Assumptions-Major Revenues

Significant Assumptions

Projections for EMS Transport Fees are based on current year trends.

Projections for Recreation Activity fees are based on an estimate of prior year revenues that are adjusted for facility/program usage trends.

Projections for Water, Sewer, and Reclaimed revenues have been adjusted based on a trend analysis.

FINES AND FORFEITURES

Description

Court Fines levied for violations of City ordinances comprise the primary source of revenue in this category. The revenues are remitted back to local governments at varying percentages and deposited directly into the General Fund to offset the cost of Code Enforcement and Law Enforcement.

INTEREST EARNINGS

Description

Interest earned on the City's pooled cash investments that are allocated to various funds based on the prorated share of cash that is invested from each fund.

Significant Assumptions

Revenue estimates consider current and projected yield trends coupled with projected changes in cash balances of each fund.

INTERFUND TRANSFERS

Description

Interfund transfers are internal movements of revenue among funds that provide needed sources of financing or reimbursements for expenses (such as indirect costs) incurred on behalf of another fund.

Transfers to the General Fund for indirect costs are reviewed periodically to ensure reasonableness. Indirect costs are calculated for the Building Services, Water/Wastewater Operating, and Stormwater Utility Funds.

Significant Budget Assumptions-Major Expenditures

PERSONNEL SERVICES

Description

Personnel costs include salaries, benefits, and payroll matching costs for all authorized full and part time employees. Salaries include regular wages, overtime, and special pays whereas payroll matching costs include FICA and workers compensation. Benefits funded directly in the budget include required pension contributions and payment of health, long-term disability, and life insurance premiums.

Significant Assumptions

The budget is predicated on the full (100%) funding of all current positions. The budget does not include a factor for turnover or lapse salaries. Wage adjustments and funding of benefits is based on the following factors:

- 3.0% wage adjustment for all General Government and Police employees.
- Fire Union bargaining contract adjustments.
- On behalf of each City employee, the City budgets the full cost of Blue Cross/Blue Shield PPO health insurance plus life insurance and long-term disability. The FY 2020-21 budget includes a 6.5% increase in health premiums.
- The budget includes the required City contribution based on an actuarial study to fund the Fire and Police defined benefit pension plans. The Police contribution decreased from 14.46% to 13.02% for FY 2020-21 and the Fire contribution increased from 10.60% to 12.30%.

- The employer contribution to the 401(A) defined contribution plan for all other City employees is set at the actual matching amount depending on the employee contribution up to a maximum of 5%.
- The City does not budget for compensated absences.

OTHER OPERATING EXPENSES

Description

Includes recurring and one-time expenditures for purchasing goods and services (such as materials and supplies, utilities, telephone, building repairs, travel and training, fuel, and vehicle repairs) that are not classified as personnel services or capital outlay and are necessary for a City program to provide services to the public.

Significant Assumptions

Departments were required to develop their FY 2020-21 budget at operating expense levels similar to the current year FY 2019-20 budget amounts. Inflationary and/or market adjustments for fixed cost items such as fuel, electric, and liability insurance, were made to departments that could not fund normal activities with the increased costs of these adjustments without an increase to the overall budget.

Fixed costs such as general liability insurance, fuel, and electricity are adjusted based on market conditions whereas health insurance costs are based on current year trends and experience for claims liability coupled with estimated renewal costs for reinsurance and administrative costs.

Significant Budget Assumptions-Major Expenditures

CAPITAL OUTLAY

Description

Those items with per/unit costs of more than \$5,000, such as office equipment or furniture and other equipment with a useful life of one year or more.

Significant Assumptions

Capital outlay items are requested and evaluated on a case-by-case basis to maintain current service levels or to provide a higher service level.

During the budget development process, prior year appropriations are not considered, and therefore, all capital outlay is assumed to begin at a zero base.

CAPITAL IMPROVEMENTS

Description

Capital Improvements are permanent additions to the City's fixed assets that include projects such as road improvements, recreation and general facility improvements, replacement and acquisition of vehicles and water/wastewater and storm water drainage improvements. Capital improvement projects generally have a total value of at least \$25,000 or more, have a minimum useful life of five years, and are included in a separate 10-Year Capital Improvements Program (CIP).

- The CIP serves as the companion to the Capital Improvements Element of the Comprehensive Plan, which outlines capital improvements that are required to maintain adopted levels of service and keep pace with community growth. The 10-Year CIP also is a primary tool for implementing the City's Strategic Priorities.

Significant Assumptions

Projects included in the CIP are recommended for funding based on one or more of the following factors:

1. Involves necessary or planned maintenance, renovation or construction of an existing facility, equipment or infrastructure.
2. Reflects a prior multi-year commitment previously approved by the City Council.
4. Enhances the use or appearance of an existing facility or City-maintained public area.
4. Included in a previous Master Plan or conceptual plan previously considered and endorsed or reviewed by the City Council.
5. A project that City Council has previously expressed an interest in completing based on an identified need that was supported by general consensus of Council members.

Significant Budget Assumptions-Major Expenditures

DEBT SERVICE

Description

Debt Service Funds account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest on debt issued by the City.

There are no statutory limitations on the amount of debt the City may issue; however, the City's charter requires voter approval for any bond issue or other form of indebtedness that exceeds \$5 million in a calendar year.

City financial policies limit revenue bond debt to no more than 10% of General Fund operating revenues and General Obligation debt to no more than 3% of the gross taxable value of the City. The City is also required to maintain debt service coverage of at least 125% in the Water/Wastewater Fund.

Significant Assumptions

The annual debt service payments are budgeted in distinct debt service funds that record the required principal and interest payments. The debt service payments are supported by transfers from other funds (General Fund, Impact Fee Funds, and Water Wastewater Operating Fund) or by a dedicated property tax levy in the case of the General Obligation Bond Issue.

Basis of Government Finance & Fund Structure

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting also relates to the timing of the measurements made, regardless of the measurement focus. The term measurement in this definition relates to the accounting of revenues and expenditures and how they are grouped for reporting in the City's financial statements.

The City of Oviedo maintains accounting records on a budget basis, as well as a GAAP (Generally Accepted Accounting Principles) basis. For financial reporting purposes (not budgeting itself), governmental funds rely on the modified accrual basis of accounting whereas proprietary funds use full accrual. Under the modified accrual basis, revenues are recognized when they are both measurable and available and expenditures are recognized when incurred. Under full accrual method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

Basis of Budgeting

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles, and the City uses a cash basis for budgeting governmental funds. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All operating and capital expenditures and revenues are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year. A number of GAAP (generally accepted accounting principles) adjustments

are made to reflect balance sheet requirements and their effect on the budget. These include changes in designations and recognition of accrued liabilities.

Amounts needed for such long-term liabilities as future payoff of accumulated employee vacation and sick leave (i.e. compensated absences) are generally not budgeted, but are adjusted or reported for the actual amounts incurred as a result of an employee resignation or retirement.

Internal Control Structure

The internal control structure is designed to provide reasonable, but not absolute, assurance that the government is protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of the annual financial statements in conformity with generally accepted accounting principles. This concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived, and the valuation of cost and benefits require estimates and judgment by management. The internal control structure is the responsibility of the Finance Director and City Manager to establish and maintain.

Level of Budgetary Control

Legal budgetary control is maintained at the fund level and expenditures may not exceed budgeted appropriations at this level. Administrative budgetary control is exercised by the City Manager and Department Directors within funds. The City Manager may make transfers of appropriations for operational and personnel expenditures within and between departments in the same fund. Transfers of appropriations between funds require City Council approval. The City also maintains

Basis of Government Finance & Fund Structure

an encumbrance accounting system as one technique of accomplishing budgetary control.

Fund Categories and Types

The City of Oviedo utilizes funds and account groups, each of which is considered a separate accounting entity, to report its financial position and the results of its operations.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

For budgeting purposes, all of the funds of the City can be divided into either governmental or proprietary and are summarized as follows:

GOVERNMENTAL

General Fund

The General Fund is the City's primary operating fund, accounting for all financial resources of the general government except those required to be accounted for in another fund. The majority of operating expenditures for the traditional municipal services of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds

Special Revenue Funds account for specific revenue sources that are restricted by law or internal administrative action for specific purposes. Special revenue funds include the CRA, Capital Expansion Funds, Local Option Gas Tax Fund, State and Federal Law Enforcement Trust Funds, Tree Bank Fund, Sidewalk Fund, Solid Waste Fund, Building Services Fund, Second Dollar

Fund, Public Arts Fund, Multi-Mobility Fund and Street Light Fund.

Debt Service Funds

Debt Service Funds account for the accumulation of resources and the payment of, principal and interest on certain long-term debt, such as revenue bonds and General Obligation bonds.

Capital Project Funds

Capital Project Funds account for financial resources segregated for the acquisition or construction of major capital facilities. Capital project funds include the Vehicle / Equipment Replacement Fund, Third Generation Sales Tax Fund, Local Option Sales Tax Construction Fund, Technology Improvements Fund, OSC Extension Landfill Closure Fund, General Facilities Improvements Fund, Recreational Facilities Improvements Fund, and the Police Construction Fund.

PROPRIETARY

Enterprise Funds

The Water and Sewer Utility Fund, including the Stormwater Fund and Twin Rivers Golf Course Fund, are used to account for the City's water, sewer, and stormwater operations, including debt service, capital recovery (impact fees), and capital improvements (renewal and replacement).

Internal Service Funds

The Fleet Fund is used to account for all maintenance performed on the City's fleet. The fleet department and the operating cost of the department are part of the fund.

Basis of Government Finance & Fund Structure

The Fleet Fund is supported by each City department reserving funds for planned maintenance and expected repairs based on a cost per vehicle basis, which includes overhead cost to pay for the operating function of the fleet department.

The Medical Insurance Fund is used to account for the City's health, life, and long-term disability insurance program. This fund was established to better monitor claim costs for the City's self-insured medical insurance program administered by Blue Cross and Blue Shield of Florida.

In FY 2018-19, the City transitioned from a zero-deductible insurance policy to a deductible property and casualty policy. The Insurance Deductible Fund was established to track deductible claims. The current policy allows for a \$10,000 deductible per incident, with a maximum aggregate loss of \$250,000.

Fiduciary Funds

Fiduciary Funds are reported in the City's Comprehensive Annual Financial Report (CAFR), but are not adopted in the budget. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is similar to proprietary funds. Fiduciary funds include pension trust funds for the Police Officers' Retirement Trust Fund and the Firefighters' Pension Trust Fund that accumulate resources for pension benefit payments to the respective qualified public safety employees.

Long-term Financial Planning

The mission of the City of Oviedo is to provide a high quality of life to our community through accessible and sustainable services. Long-term financial planning will promote sustainability for the City of Oviedo by aligning projected revenues and expenditures in future years, with minimal reliance on the use of unassigned fund balance.

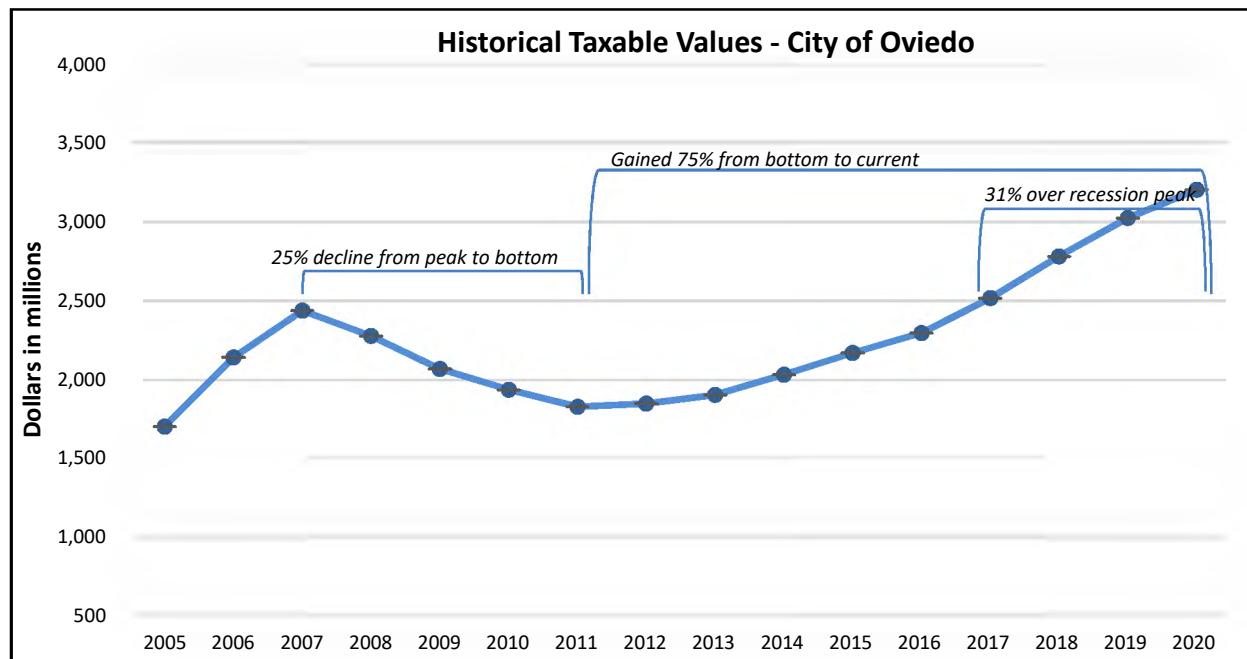
One strategy the City is utilizing to help evaluate future revenues and expenditures is creating a five-year economic forecast. If the five-year forecast indicates a declining financial position, the City can reduce expenditures, utilize fund balance reserves, and/or augment various revenue sources. Unless known changes are anticipated, the City's forecast will include conservative estimates for both revenues and expenditures, based on historical data.

Changes in Revenues

Revenues are divided into four major categories: taxes, franchise fees, intergovernmental revenues and charges for services. As a result of COVID-19, the City is anticipating a decline in intergovernmental revenues and charges for services, while most tax revenue sources and franchise fees remain unaffected.

Taxes

Per F.S. 200.081, *Millage limitation; municipalities* – No municipality shall levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies. The City has been fortunate to have considerable growth in its taxable value over the last several years, attributable to both new construction and increase in existing taxable property values. For FY 2020-21, the City's taxable value increased 5.91%. The General Government operating millage increased to 5.1230 mills, while the General Obligation Bond millage decreased to .1590, for a total City millage of 5.2820. This millage rate remains the same as FY 2019-20. A millage rate of 5.1230 mills will result in an increase in Ad Valorem tax revenues of \$826,012. It is still too early to determine what affects COVID-19 may have on property values in subsequent years.



Long-term Financial Planning

As noted in the graph above, the City's gross taxable value has increased 75% from the recession bottom in 2011. Additionally, the City's gross taxable value is currently 31% greater than the pre-recession peak in 2007. This growth is comprised both of new construction and re-evaluations of existing properties. The new construction in the City has led to a growth in population, as well as, a growth in commercial businesses locating to the City.

Under F.S. 166.231, a municipality may levy a tax on the purchase of electricity, metered natural gas, and water service. Currently, the tax is set at the maximum of 10%. Utility Service Taxes have remained fairly unaffected by COVID-19. The City has seen slight growth in utility service taxes over the past several years. The increase is due to new construction and growth within the City.

Franchise Fees

Franchise Fees are charged at 9% and assessed against electric, natural gas, solid waste, propane, and sewer. Franchise Fees, like Utility Service Taxes, have remained fairly unaffected by COVID-19. The City has seen slight growth in franchise fees over the past several years. The increase is due to new construction and growth within the City.

Intergovernmental Revenues

The predominant sources of revenue in intergovernmental revenues are State Shared Revenue, State Half Cent Sales Tax, Local Option Gas Tax, and the 3rd Generation Sales Tax. Municipal revenue estimates are calculated annually by the Florida Department of Revenue's Office of Tax Research. The revenues estimates are based on the best information available when published, and since there is still a lot of uncertainty as to how COVID-19 will impact local revenues, estimates for the FY 2020-21 budget remain conservative. The FY 2020-21 Adopted Budget includes a 22.14% decline in State Shared Revenue; 14.13% decline in State Half Cent Sales Tax; 15.75% decline in Local Option Gas Tax; and 4.14% decline in the 3rd Generation Sales Tax.

Fees

The City of Oviedo imposes fees on various governmental services such as parks and recreation, water, sewer and stormwater services, solid waste collection, building permits, and police and fire services. The City's fees are reviewed annually by the Departments during the budget process and are reasonably based on the cost of the service. Recommended changes to City fees are presented to City Council for review and approval in September of each fiscal year. The FY 2020-21 budget does include a 3% increase in water and sewer rates, along with a 2% increase in the stormwater rate.

Changes in Expenditures

The City of Oviedo provides many services to its Citizens. These include, but are not limited to: Police and Fire Services, Recreation Programs and Events, Water, Sewer, Reclaimed and Stormwater Service, Solid Waste, and many others. The City strives to maintain the highest level of service available. The level of services provided can be affected by the varying requests of its Citizens, along with the economic environment. City Staff is constantly looking for ways to improve its service levels, and provide those services in the most efficient way possible.

Long-term Financial Planning

Personnel Services

Personnel Services are one of the largest costs of the City and include salaries, benefits, and payroll matching costs for all authorized full and part time employees. Salaries include regular wages, overtime, and special pays, whereas payroll matching costs include FICA and workers compensation. Benefits funded directly in the budget include required pension contributions and payment of health, long-term disability, and life insurance premiums. In order to remain competitive in the market, wage increases are evaluated each year for inclusion in the budget. In addition, the City's actuary reviews healthcare claims and trends in order to establish health care premium rates. The City's healthcare consultant reviews the City's healthcare providers on an annual basis to ensure we are getting competitive rates.

Debt Service

The City maintains a very high debt rating. The City's Water and Sewer Utility Revenue Bonds obtained a one-level upgrade to the City's Utility Bonds from Standard & Poor's in June 2009 (from A+ to AA). This rating was reaffirmed by Standard & Poor's in January 2014. In November 2019, Moody's reaffirmed its Aa3 rating. In August 2020, the City received a rating upgrade from AA- to AA from Standard & Poor's on the City's General Obligation Bonds. These high debt ratings allow the City to borrow money at a very low and competitive interest rates.

Changes in the Levels of Reserves

Over the past several years, the City has been able to build up its reserve levels. City Budget Guidelines require the General Fund to maintain an unappropriated fund balance reserve equal to or greater than fifteen percent (15%) of the annual General Fund Budget. If the ending undesignated balance in the General Fund is above 15%, the City Council may transfer the excess amount above 15% to any of the non-Water/Sewer Capital Project Funds. For the FY 2020-21 Adopted Budget, the undesignated fund balance of the General Fund is estimated to be 26.26% of General Fund expenditures. The increased reserve level will afford the City the ability to address maintenance and operating concerns.

In order to provide the resources necessary to ensure continued operations of the City's Water/Wastewater programs should a natural disaster occur or significant changes in the weather pattern, the City shall establish a cash reserve equal to a minimum of one hundred twenty (120) days of the Water/Wastewater operating budget. (Operating budget by definition does not include debt service or capital expenditures.)

Long-term Financial Planning

Five Year Forecast – General Fund

	Amended 2019-20	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Beginning Unassigned Fund Balance	\$8,439,055	\$8,233,873	\$8,094,982	\$7,411,141	\$6,318,416	\$4,600,637
REVENUES						
Property taxes	14,267,469	15,093,481	15,395,351	15,703,258	16,017,323	16,337,669
Utility Service Taxes	3,526,332	3,686,111	3,759,833	3,835,030	3,911,730	3,989,965
Communications Service Tax	1,046,800	977,720	958,166	939,002	920,222	901,818
Franchise Fees	2,651,404	2,770,350	2,853,461	2,939,064	3,027,236	3,118,053
Intergovernmental	4,197,069	3,490,666	3,595,386	3,703,248	3,814,345	3,928,775
Fines and Forfeitures	96,000	106,000	109,180	112,455	115,829	119,304
Licenses, Permits, Fees	150,063	136,457	140,551	144,767	149,110	153,584
Charges for services	3,366,615	3,203,164	3,299,259	3,398,237	3,500,184	3,605,189
Other	413,600	325,100	328,351	331,635	334,951	338,300
Transfers in	2,864,960	2,808,636	2,808,636	2,808,636	2,808,636	2,808,636
Used of Fund Balance	914,745	344,240	-	-	-	-
Total Revenues	33,495,057	32,941,925	33,248,173	33,915,332	34,599,567	35,301,294
EXPENDITURES						
Salaries	17,012,818	17,494,490	18,019,325	18,559,904	19,116,702	19,690,203
Benefits	5,249,862	5,402,478	5,834,676	6,301,450	6,805,566	7,350,012
Operating	6,142,004	5,699,480	5,870,464	6,046,578	6,227,976	6,414,815
Utility Service	655,487	665,409	685,371	705,932	727,110	748,924
Liability	303,007	343,654	378,019	415,821	457,403	503,144
Other	1,007,429	654,635	667,728	681,082	694,704	708,598
Capital	268,331	362,900	362,900	362,900	362,900	362,900
Transfers out	2,747,626	2,113,530	2,113,530	1,934,387	1,924,985	1,924,985
Reserve for Contingency	108,493	205,349	-	-	-	-
Total Expenditures	33,495,057	32,941,925	33,932,014	35,008,056	36,317,346	37,703,580
Inc/(Dec) in Fund Balance	(806,252)	(138,891)	(683,841)	(1,092,725)	(1,717,780)	(2,402,286)
Change in Reserved Fund Balance	(601,070)					
Ending Unassigned Fund Balance	\$8,233,873	\$8,094,982	\$7,411,141	\$6,318,416	\$4,600,637	\$2,198,351
Fund Balance as a % if Expenditures (less transfers)	26.78%	26.26%	23.29%	19.10%	13.38%	6.14%

General Fund 5-Year Forecast Model Assumptions

Property Tax Revenues: The City received a 5.91% increase in the Gross Taxable Value for FY 2020-21. The FY 2020-21 General Fund Operating millage rate increased from 5.1145 mills to 5.1230 mills. The increase in Ad Valorem revenues is related to reassessments of existing properties, and new construction. The City has experienced significant growth over the past years due to new construction, this trend is not expected to continue. The impacts of COVID-19 on future property values has yet to be determined. As such, the City is taking a conservative approach and projecting a 2% growth in Ad Valorem revenues for each of the next four years.

Other Revenues: Other revenues are expected to grow from 1-3% per year. Communications Services Tax has been flat or decreasing over the past several years, as such, the City is budgeting a 2% decrease in this revenue line.

Expenditures: In order to maintain salaries within the market, the FY 2020-21 Budget includes a 3% salary increase for all General Government employees, as well as, Police Bargaining Unit employees. Fire Union employees received compensation as per their Union contract. General Liability Insurance costs increased 19% for FY 2020-21. Forecast assumptions in future years include: Health insurance and workers compensation costs are projected to increase at 8% per year. General Liability insurance is expected to increase at 10% per year; personnel, operating and utility services are projected to increase at 3% per year; while other expenses are projected to increase by 2%.

Long-term Financial Planning

Five Year Forecast – Water/Wastewater Fund

	Amended 2019-20	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Beginning Cash Balance	\$10,677,013	\$5,164,028	\$ 4,391,954	\$12,176,393	\$ 14,072,709	\$ 9,859,783
REVENUES						
Water and Irrigation Sales	5,578,698	5,785,468	5,959,032	6,137,803	6,321,937	6,511,595
Sewer Service Fees	7,859,527	8,311,570	8,560,917	8,817,745	9,082,277	9,354,745
Reclaimed/Alternative Water	1,391,063	1,457,114	1,500,827	1,545,852	1,592,228	1,639,995
Meter Installation Fees	50,000	25,000	25,750	26,523	27,318	28,138
Meter Reconnection Fees	106,759	97,000	99,910	102,907	105,995	109,174
Miscellaneous Revenues	199,803	198,466	204,420	210,553	216,869	223,375
Interest	126,457	14,694	14,841	14,989	15,139	15,291
Federal ARRA (BABS)	550,000	550,000	550,000	550,000	550,000	550,000
Transfers in	70,500	3,670,500	70,500	70,500	70,500	70,500
New Debt Issue	-	-	10,700,000	6,878,606	-	-
Used of Fund Balance	5,512,985	872,074	-	-	-	-
Total Revenues	21,445,792	20,981,886	27,686,197	24,355,478	17,982,263	18,502,813
EXPENSES						
Salaries	2,743,720	2,768,419	2,851,472	2,937,016	3,025,126	3,115,880
Benefits	795,818	808,507	848,932	891,379	935,948	982,745
Operating	3,949,163	3,539,048	3,645,219	3,754,576	3,867,213	3,983,230
Utility Service	828,182	817,277	841,795	867,049	893,061	919,852
Liability	252,618	293,410	316,883	342,233	369,612	399,181
Other	318,209	218,234	222,599	227,051	231,592	236,224
Capital	4,224,222	5,105,000	3,825,000	6,090,000	5,533,859	5,579,747
Transfers out	8,333,860	7,331,991	7,349,858	7,349,858	7,338,778	7,326,693
Reserve for Contingency	-	100,000	-	-	-	-
Total Expenses	21,445,792	20,981,886	19,901,758	22,459,162	22,195,189	22,543,552
Revenues over Expenses	(5,512,985)	(872,074)	7,784,439	1,896,316	(4,212,926)	(4,040,739)
Ending Cash Balance	\$ 5,164,028	\$4,391,954	\$ 12,176,393	\$ 14,072,709	\$ 9,859,783	\$ 5,819,044
Daily Operating Amount	\$ 23,458	\$ 24,241	\$ 25,054	\$ 25,896	\$ 26,770	
Days of Cash Reserve	220	181	486	543	368	

Water/Sewer Utility Fund 5-Year Forecast Model Assumptions

Water/Sewer Revenues: As the result of Utility Revenue Sufficiency Analysis, Water/sewer/reclaimed revenues to continue to increase at 3% each year. In FY 2020-21, the City will be refunding the Taxable Utility Revenue Bonds, Series 2010B. This refunding will have significant interest savings over the remaining term of the Bonds. The City is also planning to issue a new \$3.6 million dollar note with the annual debt service savings generated upon the refunding of the Series 2010B Bonds. In June 2020, the City passed Res# 3919-20, *Intent to Reimburse Certain Capital Expenditures from Future Tax Exempt or Taxable Financing*, in an amount estimated at \$15 million. This new financing is anticipated for FY 2021-22. In addition, SRF loans will be sought after in FY 2022-23 as a funding for large capital projects.

Expenses: In order to maintain salaries within the market, the FY 2020-21 Budget includes a 3% salary increase for all Water/Wastewater employees. General Liability Insurance costs increased 19% for FY 2020-21. Forecast assumptions in future years include: Health insurance and workers compensation costs are projected to increase at 8% per year. General Liability insurance is expected to increase at 10% per year; personnel, operating and utility services are projected to increase at 3% per year; while other expenses are projected to increase by 2%.

Long-term Financial Planning

Five Year Forecast – Stormwater Fund

	Amended 2019-20	Adopted 2020-21	Projection 2021-22	Projection 2022-23	Projection 2023-24	Projection 2024-25
Beginning Cash Balance	\$ 617,184	\$ 323,833	\$ 343,419	\$ 365,061	\$ 388,323	\$ 411,737
<u>REVENUES</u>						
Stormwater charges	2,571,024	2,578,745	2,630,320	2,682,926	2,736,585	2,791,317
Interest	10,000	3,000	3,030	3,060	3,091	3,122
Used of Fund Balance	330,776	30,414	-	-	-	-
Total Revenues	2,911,800	2,612,159	2,633,350	2,685,987	2,739,676	2,794,438
<u>EXPENSES</u>						
Salaries	528,214	510,108	525,411	541,174	557,409	574,131
Benefits	192,002	201,826	211,917	222,513	233,639	245,321
Operating	442,202	683,598	704,106	725,229	746,986	769,396
Utility Service	7,675	8,038	8,279	8,528	8,783	9,047
Liability	12,494	14,911	16,104	17,392	18,784	20,286
Other	138,598	121,131	123,554	126,025	128,545	131,116
Capital	701,066	250,000	250,000	250,000	250,000	250,000
Debt	435,536	435,588	435,378	434,906	435,157	435,118
Transfers out	416,588	336,959	336,959	336,959	336,959	336,959
Reserve for Contingency	37,425	50,000	-	-	-	-
Total Expenses	2,911,800	2,612,159	2,611,708	2,662,725	2,716,262	2,771,374
Revenues over Expenses	(293,351)	19,586	21,642	23,261	23,414	23,065
Ending Cash Balance	\$ 323,833	\$ 343,419	\$ 365,061	\$ 388,323	\$ 411,737	\$ 434,801

Stormwater Fund 5-Year Forecast Model Assumptions

Stormwater Revenues: As the result of Utility Revenue Sufficiency Analysis, Stormwater revenues continue to increase at 2% each year.

Expenses: In order to maintain salaries within the market, the FY 2020-21 Budget includes a 3% salary increase for all Stormwater employees. General Liability Insurance costs increased 19% for FY 2020-21. Forecast assumptions in future years include: Health insurance and workers compensation costs are projected to increase at 8% per year. General Liability insurance is expected to increase at 10% per year; personnel, operating and utility services are projected to increase at 3% per year; while other expenses are projected to increase by 2%.

Forecasting of Major Revenues

Revenue Source	Forecast
Property Taxes	Property tax revenues have steadily increased since FY 10-11, with more significant increases over the past three years as property values begin to approach pre-recession levels. The City is anticipating property tax revenues to increase approximately 2% per year.
Utility Service Taxes	Utility Service Taxes have been steady over the past five years. Due to new construction and growth throughout the City, the Utility Service Tax is expected to increase 2% per year.
Communications Service Tax	The Communications Service tax has been declining year over year since FY 09-10. Revenues declined 6.6% in FY 2020-21 from FY 2019-20 as a result of COVID-19. A reduction of 2% per year is projected in future years.
Franchise Fees	Franchise Fees have been steady over the past five years. Revenues are projected to increase 3% per year.
State Revenue Sharing	Forecasted by the State of Florida. Revenues have increased year over year since FY 09-10. Revenues declined 22% in FY 2020-21 from FY 2019-20 as a result of COVID-19. A slow recovery of the economy is anticipated, and revenues are forecasted to increase is 3% per year.
½ Cent Sales Tax	Forecasted by the State of Florida. Revenues have increased year over year since FY 09-10. Revenues declined 14% in FY 2020-21 from FY 2019-20 as a result of COVID-19. A slow recovery of the economy is anticipated, and revenues are forecasted to increase is 3% per year.
Recreation Activity Fees	Recreation Activity Fees have been consistent over the past five years. The City saw slight growth in revenues in FY 15-16 as a result of the opening of Oviedo on the Park, but not at the levels that had been anticipated. The slow growth incline is due to the Park being new and the City finding which events best serve our community. An increase in Recreation Activity Fees is projected at 3% per year.
Building Permit Fees	Building Permit Fees have significantly increased since FY 13-14. This is due to new construction and growth throughout the City as the economy continues to improve. Revenues are projected to remain neutral.
Local Option Gas Tax	Forecasted by the State of Florida. Revenues declined 16% in FY 2020-21 from FY 2019-20 as a result of COVID-19. A slow recovery of the economy is anticipated, and revenues are forecasted to increase is 3% per year.
Water Revenues	Water revenues are forecasted to increase over the next several years due to growth in the City, along with an annual CPI adjustment to water rates. The increase will not exceed 5%, but in no event, shall be less than 3%.
Wastewater Revenues	Wastewater revenues are forecasted to increase over the next several years due to growth in the City, along with an annual CPI adjustment to wastewater rates. The increase will not exceed 5%, but in no event, shall be less than 3%.
Stormwater Fees	Stormwater Fees are projected to increase in FY 20-21 due to new development throughout the City, along with an annual CPI adjustment of 2% to Stormwater the Stormwater rate.

Goals for FY 2020-21

Short-Term Goals

- Maintain FY 2019-20 Service Levels.
- Maintain 15% General Fund Reserve and only utilize the Use of Fund Balance for one-time capital purchases.
- Continue to ensure financial health by tax base diversification and growth, adequate financial reserves, comprehensive contract management, health and liability insurance controls, and prudent cost recovery practices.
- Continue tuition reimbursement program for educational incentives to encourage professional development.
- Promote employee wellness by maintaining or enhancing incentives for completing Health Risk Assessments, as well as for employees meeting healthy benchmarks.
- Maintain commitment to first response and other collaborative efforts that are beneficial to the City.
- Purchase tower truck for Fire Rescue Department in order to maintain ISO grade and respond to rapidly growing urban region with multi use and high-rise combustible structures and other truck company emergency operations in the community.
- Update recreation fees on an annual basis to maintain cost recovery at current levels to offset the General Fund subsidy.
- Increase water and wastewater rates 3% in order to adequately fund operating and infrastructure needs.
- Increase stormwater rates 2% in order to adequately fund operating and infrastructure needs.

Long-Term Goals

- Increase the Fund Balance within the General Fund from 15% to 20%, building financial capacity and strength in the General Fund.
- Reduce dependence of Ad Valorem revenues in the General Fund
- Compensate employees appropriately by keeping up with market salary rates
- Ensure new development and re-development is done in a sustainable manner.
- Ensure that the water/wastewater infrastructure continues to meet the capacity needs of the City.
- Development of a new EOC. The current plan is to incorporate the EOC within the new Police Department headquarters or other potential EOC locations.
- Prepare a plan to improve public transportation services that includes how to connect to Sun-Rail.
- Plan to relocate the percolation ponds currently located north of City Hall to an undetermined location.
- Advance the City's wastewater reclamation facility to improve treatment and maximize sustainable reclaimed irrigation water supply.
- Widen CR 419 – SR 426/CR 419 Phase 3 road widening project.
- Promote “Historic” Downtown redevelopment.

Budget Graphics and Trends Section



The Budget Graphics & Trends Section contains the following summaries:

- Property Tax Rate and Taxable Value
- Gross Taxable Value by Major Property Classification
- Millage Rate trend; Tax Calculation
- Consolidated Budget Summaries
- Revenue Trends
- Fund Balance Overview
- Position Authorization Summaries
- Initiatives for the upcoming budget year

Budget Graphics Overview

Summary of Tax Rate Summary and Taxable Value

The **Tax Rate Summary** information compares the current fiscal year millage rates (operating and voted debt millage rates) to the previous fiscal year. The Summary also includes the percentage change in the Tax Rate compared to the Rolled Back Millage Rate (the tax rate, which produces the same amount of taxes as levied in the prior year when calculated against the current year's tax base exclusive of new construction).

The Tax Base Data steps the reader through the current fiscal year's final gross taxable value and five (5) prior year's by breaking out each component of the tax base and showing its increase (decrease).

Gross Taxable Value and Composition by Major Property Classification

Both the table and the graph outline data that guides the reader to understand the individual makeup of the tax base. The table shows the City of Oviedo's gross taxable value net change and the composition by classification (residential, commercial, industrial, institutional and agricultural, and personal property) for the current year and prior five years.

Six Year Millage Rate Trend

The table outlines Seminole County's seven (7) municipality's millage rates including GOB voted debt and MSTU's, if applicable.

The millage rate table depicts the millage rate trend for the current year and prior five years. The bar chart provides a graphical

representation of the total millage rate by municipality from highest to lowest.

Property Taxes as Percent of Total Seminole County Tax Bill for Oviedo Property Owners

The chart shows the total tax rate to be paid by a City of Oviedo homeowner. It provides the individual tax rate percentages for each of the four taxing agencies: the Seminole County School Board, Seminole County Government, City Of Oviedo (City Millage and Voted Debt), and the St. Johns River Management District.

Budget Comparison by Appropriated Fund

The data table provides an overview of budgeted appropriations by fund for the current budget year and three years prior. The data table also shows the dollar change and percentage change in appropriations by fund for the current budget year versus the prior year.

Total Budget Summary

The data table and charts provide an overview and graphical representation of total budgeted revenues and total budgeted expenditures by category for the current budget year.

Revenue Trends

A description of major revenue sources is provided, which details significant revenue trends and assumptions for the current year budget estimates. Each revenue trend includes a graph of the current year revenue estimate and four (4) prior year.

Summary of Property Tax Rate & Taxable Value

<u>TAX RATE SUMMARY</u>	General Fund	GO Bond Millage	Combined Tax Rate
FY 2020-21 Adopted Millage Rate *	5.1230	0.1590	5.2820
FY 2020-21 Rolled Back Millage Rate	4.8724	N/A	N/A
FY 2019-20 Adopted Millage Rate	5.1145	0.1675	5.2820

* The Adopted Millage Rate of 5.1230 mills is a tax increase of 5.14% over the rolled back rate of 4.8724 mills.

<u>City Property Tax Payment:</u> <u>\$250,000 Home with \$50K Homestead Exemption</u>	General Millage	GO Debt Millage	Total
	\$ 31.16	\$ (0.79)	\$ 30.37
FY 2020-21 **	1,054.06	32.71	1,086.77
FY 2019-20 **	1,022.90	33.50	1,056.40
Increase (Decrease) over Prior Year			

**Per Section 193.155 (1), F.S. beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% of the assessed value of the property for the prior year, or the percentage change in the Consumer Price Index. The change in CPI for 2019 was 1.9% and in 2020 is 2.3%.

Summary of the change in gross taxable values: Tax Years 2015 through 2020

The Summary of Tax Base Data below details the change in gross taxable value for the Adopted Budget year and five (5) years prior. The chart details increases/decreases in gross taxable value due to new construction, annexations, re-assessments of existing property and changes in personal property values.

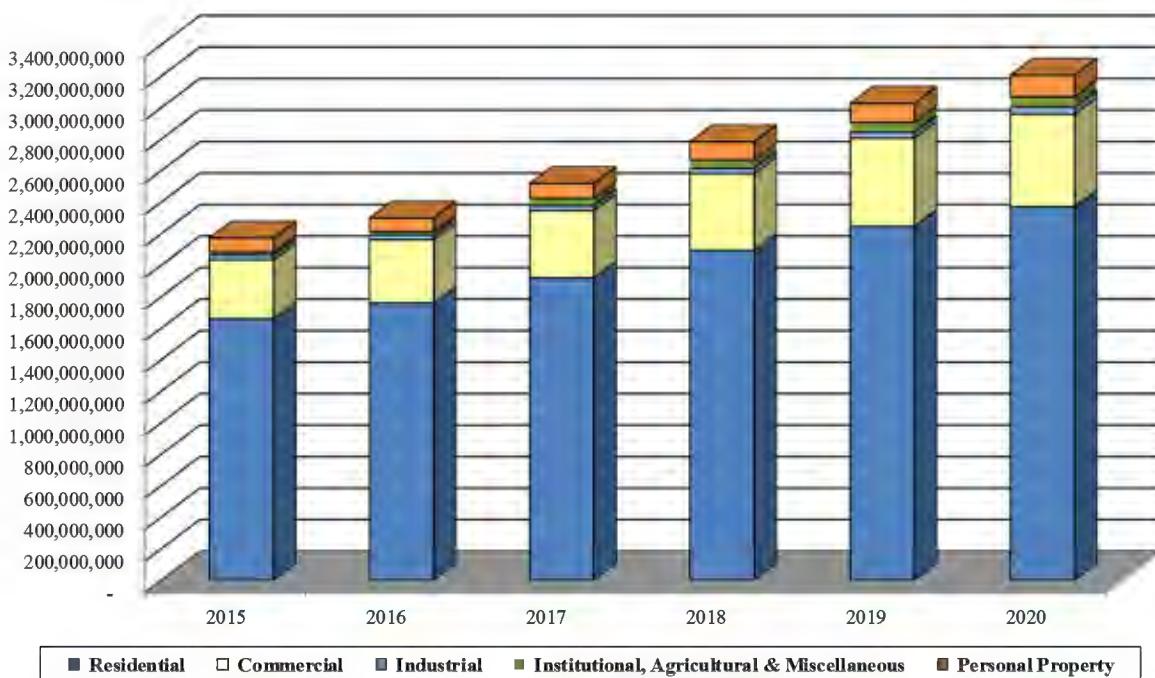
<u>Budget Year</u>	<u>SUMMARY OF TAX BASE DATA</u> (all dollar amounts expressed in thousands)					
	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>
Prior Year Final Gross Taxable Value	2,034,309	2,172,045	2,298,064	2,518,645	2,782,508	3,026,583
New Construction	37,382	26,060	71,989	118,720	94,536	28,326
Re-assessment of Existing Properties	18,163	21,577	59,568	40,130	38,584	13,903
Personal Property	88,508	85,028	94,942	114,954	119,616	136,710
Tax Base Net Inc (Dec)	144,053	132,665	226,499	273,804	252,736	178,939
Gross Taxable Value	2,178,362	2,304,710	2,524,563	2,792,450	3,035,244	3,205,522
% Change in Taxable Value	7.08%	6.11%	9.86%	10.87%	9.08%	5.91%
Millage Rate	5.0434	5.0566	5.0770	5.0970	5.1145	5.1230
Taxes Levied @ 95%**	10,547	11,071	12,176	13,521	14,748	15,601
Less CRA Contribution	-	(152)	(228)	(354)	(505)	(532)
Total Ad Valorem						
Taxes Levied	10,547	10,919	11,948	13,168	14,243	15,069

** Taxes levied at 96% for Budget Years FY 2010-11 through FY 2015-16. Changed to 95% in FY 2016-17.

Gross Taxable Value - Tax Year 2020 and Prior 5 years

Tax Year	Gross Taxable Value	% Change from Prior Year	Residential	Commercial	Industrial	Institutional, Agricultural & Miscellaneous	Personal Property
2020	3,205,521,652	5.91%	2,370,643,510 78.33%	586,777,701 19.39%	43,879,770 1.45%	67,510,402 2.23%	136,710,269 4.52%
2019	3,026,583,029	8.77%	2,246,560,394 74.23%	559,992,629 18.50%	36,397,350 1.20%	64,016,647 2.12%	119,616,009 3.95%
2018	2,782,508,002	10.48%	2,094,460,967 75.27%	486,990,831 17.50%	33,842,144 1.22%	52,259,611 1.88%	114,954,449 4.13%
2017	2,518,645,379	9.60%	1,919,296,690 76.20%	427,081,141 16.96%	31,666,922 1.26%	45,658,822 1.81%	94,941,804 3.77%
2016	2,298,064,373	5.80%	1,760,963,962 76.63%	400,078,702 17.41%	31,010,643 1.35%	20,983,026 0.91%	85,028,040 3.70%
2015	2,172,044,606	6.77%	1,659,693,229 76.41%	374,003,575 17.22%	30,275,751 1.39%	19,564,125 0.90%	88,507,926 4.07%

Chart by Major Property Classification



Six Year Millage Rate Trend – Seminole County

<u>City Millage Rates (A):</u>	<u>Tax Years</u>					
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Altamonte Springs **	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
Casselberry **	3.1201	3.1201	3.1201	3.0519	3.0519	2.9990
Lake Mary	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Longwood	5.5000	5.5000	5.5000	5.5000	5.5000	5.5000
Oviedo *	5.2820	5.2820	5.2820	5.2820	5.2820	5.2820
Sanford	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs **	2.5400	2.5000	2.4900	2.4800	2.4300	2.4100

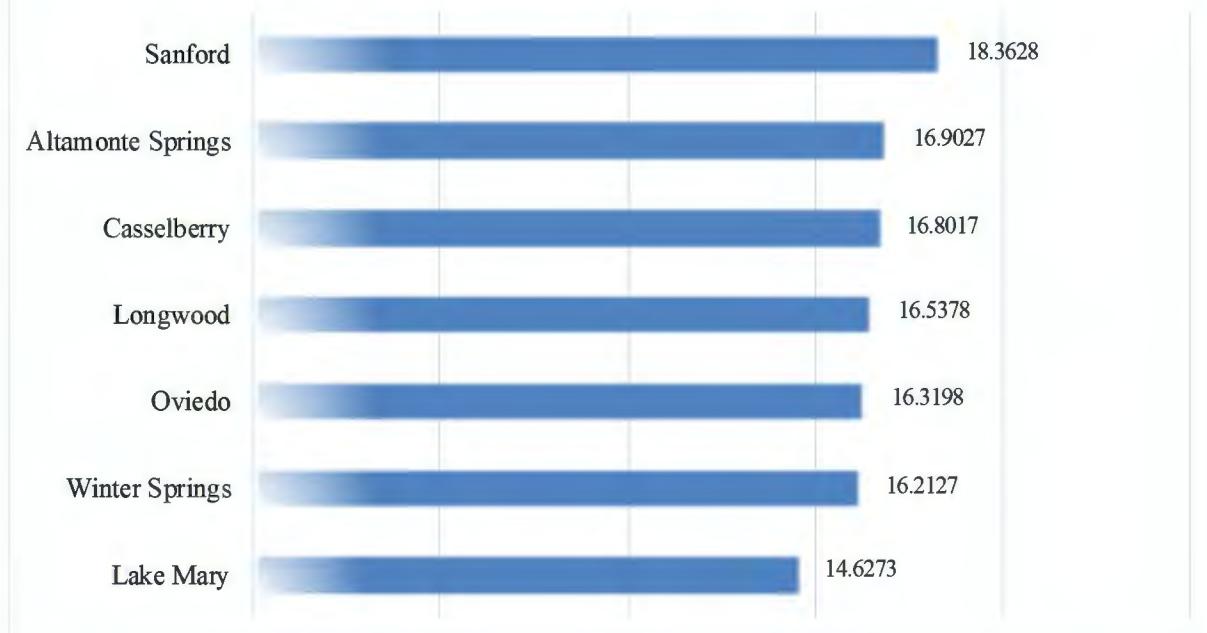
* Includes voted debt

** Participates in County Fire Protection (MSTU)

County Millage Rates (A):

Seminole County School Board	7.8490	7.5570	6.5690	6.3130	6.1330	5.9340
Seminole County Government	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
St Johns River Water Mngt District	0.3023	0.2885	0.2724	0.2562	0.2414	0.2287
County Fire Protection (MSTU)	2.3299	2.3299	2.7649	2.7649	2.7649	2.7649

FY 2020-21 Total Millage Rate by City - Seminole County



(A) The FY 2020-21 data reflects the adopted millage rates for each jurisdiction.

City of Oviedo – Residential Home Property Tax Calculation

Single Family Residence within the City of Oviedo, with a 2020 Average Assessed Value of \$255,750 receiving a \$50,000 homestead exemption.



The 2020 property tax estimate is based on the average taxable value of a single-family residence within the City of Oviedo, paying City of Oviedo property taxes. The estimated taxes are based on a taxable value of a single-family residence in the City of Oviedo of \$250,000 for 2019, with a 2.3% CPI adjustment in 2020. Florida law permits up to a 4% early payment discount incentive for property taxes paid between November and February. Payment of the estimated tax bill below in November versus the March 31st deadline would reduce the homeowner's actual property taxes paid to \$3,223.49 a savings of approximately \$134.

FY 2020-21 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid	% Millage Rate Change from PY
Seminole County School Board	5.9340	1,220.92	36.36%	(3.24%)
Seminole County	4.8751	1,003.05	29.87%	0.00%
St Johns River Water Mgt District (SJRWMD)	0.2287	47.06	1.40%	(5.26%)
Oviedo	5.1230	1,054.06	31.39%	0.17%
Oviedo – Voted Debt	0.1590	32.71	0.97%	(5.07%)
Totals	16.3198	\$3,357.80	100.00%	(1.28%)

FY 2019-20 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid
Seminole County School Board	6.3130	1,226.60	37.10%
Seminole County	4.8751	975.02	29.49%
St Johns River Water Mgt District (SJRWMD)	0.2562	48.28	1.46%
Oviedo	5.1145	1,022.90	30.94%
Oviedo – Voted Debt	0.1675	33.50	1.01%
Totals	16.5315	\$3,306.30	100.00%

Budget Comparison by Appropriated Fund

	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2020-21 Adopted	\$ Change over FY 19-20	% Change over FY 19-20
GENERAL FUND (001)	30,131,162	31,129,866	33,005,940	32,941,925	(64,015)	(0.19%)
SPECIAL REVENUE FUNDS						
Oviedo CRA Fund (015)	374,243	361,000	1,059,483	1,069,421	9,938	0.94%
Administrative Facilities Impact Fee Fund (101)	127,611	127,358	130,748	130,457	(291)	(0.22%)
Transportation Impact Fee Fund (102)	1,489,058	201,146	300,000	80,000	(220,000)	(73.33%) A
State/Local Law Enforcement Trust Fund (103)	8,206	13,500	-	-	-	0.00%
Local Option Gas Tax Fund (105)	965,393	612,676	845,338	781,677	(63,661)	(7.53%)
Federal Law Enforcement Trust Fund (106)	113,484	92,000	50,000	50,000	-	0.00%
Police Impact Fee Fund (107)	100,805	49,390	76,500	30,000	(46,500)	(60.78%)
Fire Impact Fee Fund (108)	-	30,000	155,500	60,000	(95,500)	(61.41%)
Recreation Impact Fee Fund (109)	600,000	-	31,000	30,000	(1,000)	(3.23%)
Tree Bank Fund (112)	27,370	20,443	50,000	190,000	140,000	280.00% B
Solid Waste Fund (115)	2,652,352	2,603,778	2,614,708	3,035,280	420,572	16.08% C
Building Services Fund (120)	1,256,422	765,920	468,000	491,000	23,000	4.91%
Law Enforcement Fund (125)	19,071	45,606	-	-	-	0.00%
Police Donations Fund (126)	36,882	30,624	-	-	-	0.00%
Second Dollar Fund (127)	3,000	1,132	-	-	-	0.00%
Public Arts Fund (141)	-	500	-	-	-	0.00%
Street Light Fund (150)	-	834,129	1,047,887	1,191,774	143,887	13.73% D
Sub-Total: Special Revenue Funds	7,773,897	5,789,202	6,829,164	7,139,609	310,445	4.55%
DEBT SERVICE FUNDS						
Public Improvement Rev. Bonds Fund (201)	2,263,106	2,283,879	1,842,292	1,835,798	(6,494)	(0.35%)
General Obligation Bond Fund (203)	494,424	511,042	488,576	486,534	(2,042)	(0.42%)
Lease Financing Fund (205)	659,938	715,280	856,226	813,318	(42,908)	(5.01%)
Sub-Total: Debt Service Funds	3,417,468	3,510,201	3,187,094	3,135,650	(51,444)	(1.61%)
CAPITAL PROJECT FUNDS						
Vehicle/Equipment Replacement Fund (302)	930,653	877,486	2,499,912	2,479,338	(20,574)	(0.82%)
3rd Generation Sales Tax Fund (304)	1,390,044	381,763	4,505,415	3,000,000	(1,505,415)	(33.41%) E
Local Option Sales Tax Construction Fund (309)	1,146,249	870	87,000	35,000	(52,000)	(59.77%)
Technology Improvement Fund (320)	218,553	342,777	265,000	225,000	(40,000)	(15.09%)
OSC Extension Landfill Closure Fund (327)	21,700	12,100	20,000	20,000	-	0.00%
General Facilities Improvements Fund (330)	229,861	5,136	380,151	105,151	(275,000)	(72.34%) F
Recreation Facilities Improvements Fund (340)	93,873	1,261,744	200,000	-	(200,000)	(100.00%) G
Fire Station Construction Fund (345)	3,529	-	-	-	-	0.00%
Police Station Construction Fund (346)	44,255	-	-	-	-	0.00%
Sub-Total: Capital Project Funds	4,078,717	2,881,876	7,957,478	5,864,489	(2,092,989)	(26.30%)
ENTERPRISE FUNDS						
Water/Wastewater Utility Fund (401)	18,708,980	19,337,834	21,136,788	20,981,886	(154,902)	(0.73%)
Utility Revenue Bond/SRF Sinking Fund (403)	2,346,993	2,317,573	4,196,825	7,504,514	3,307,689	78.81% H
Water/Wastewater R&R Fund (406)	727,936	1,403,386	2,119,500	1,865,030	(254,470)	(12.01%) I
Vehicle & Equipment Replacement Fund (407)	186,914	113,298	500,807	341,365	(159,442)	(31.84%) J
Water System Impact Fee Fund	142,951	139,788	103,500	625,000	521,500	503.86% K
Wastewater System Impact Fee Fund (409)	397,080	72,264	107,808	95,500	(12,308)	(11.42%)
Stormwater Fund (410)	2,784,231	2,896,515	2,719,959	2,612,159	(107,800)	(3.96%) L
Series 2007 Utility Construction Fund (415)	7,787	10,237	-	-	-	0.00%
Series 2010A Utility Rev Bond Const. Fund (416)	99,275	-	-	-	-	0.00%
Series 2010B Utility Rev Bond Const. Fund (417)	387,552	1,551	-	-	-	0.00%
Twin Rivers Golf Course Fund (480)	2,451,928	1,429,578	1,427,630	1,477,291	49,661	3.48%
Sub-Total: Enterprise Funds	28,241,627	27,722,024	32,312,817	35,502,745	3,189,928	9.87%

Budget Comparison by Appropriated Fund

	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2020-21 Adopted	\$ Change over FY 19-20	% Change over FY 19-20
INTERNAL SERVICE FUNDS						
Fleet Internal Service Fund (504)	348,202	380,756	438,651	452,620	13,969	3.18%
Medical Insurance Fund (510)	4,667,652	4,298,184	5,218,810	5,435,984	217,174	4.16% M
Insurance Deductible Fund (512)	-	250,001	250,000	250,000	-	0.00%
Sub-Total: Internal Service Funds	5,015,854	4,928,941	5,907,461	6,138,604	231,143	3.91%
TOTAL APPROPRIATIONS						
LESS: Interfund Transfers (all funds)	\$78,658,725	\$75,962,110	\$89,199,954	\$90,723,022	\$ 1,523,068	1.71%
TOTAL NET BUDGET	14,601,980	13,446,524	12,716,402	14,770,866	2,054,464	16.16%
	\$64,056,745	\$62,515,586	\$76,483,552	\$75,952,156	\$ (531,396)	(0.69%)

Notes:

Explanations are provided for all variance greater than \$100,000 and 5%.

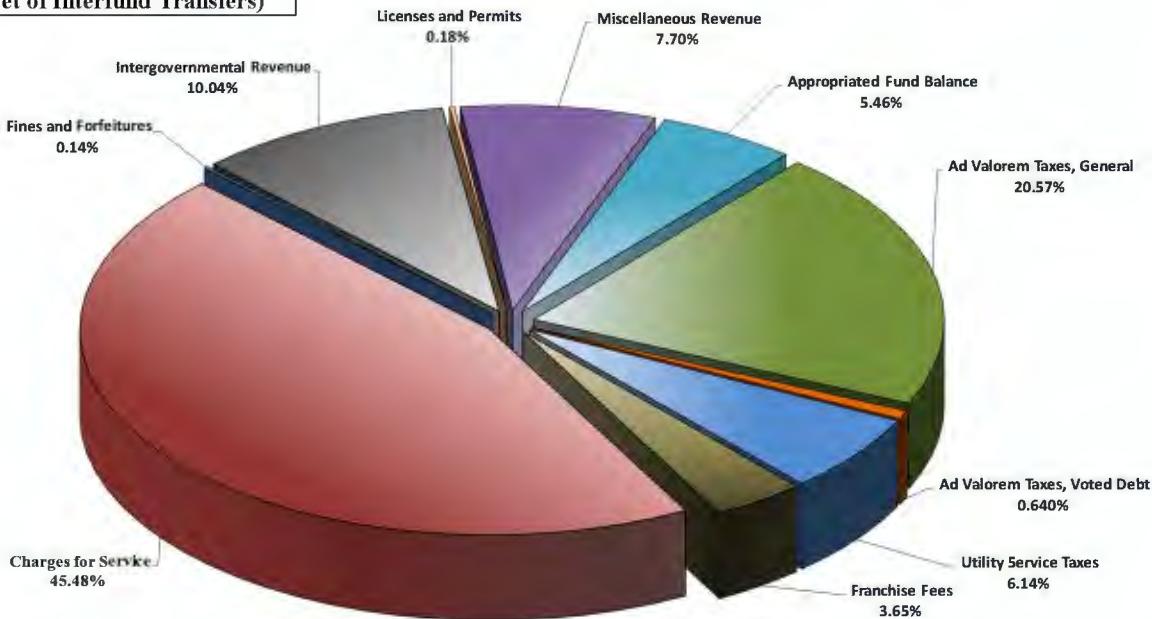
- A** The decrease is due to a reduction in capital road construction projects.
- B** The increase is related to the new contract with Waste Pro of Florida, Inc for solid waste collection.
- C** The increase is the result of planting of new trees upon completion of Solary Park.
- D** The increase is attributable to inclusion of Capital project for the replacement of street lights.
- E** The decrease is the result of a reduction in revenues as a result of COVID-19. Additionally, significant capital projects began in FY 2019-20 and are still in process. For more details, please refer to the CIP section of this book.
- F** The decrease is due to a reduction in funding from the General Fund as a result of COVID-19.
- G** The decrease is the result of no new grant projects.
- H** The decrease is the result of the pay-off of the Siemens lease.
- I** The decrease is due to the slight reduction in repairs and maintenance projects for the Utility System and the Water and Wastewater Plants.
- J** The decrease is the directly related to the reduction in vehicles needing to be replaced in FY 2020-21.
- K** The increase is attributable to the funding of a large Capital project in FY 2020-21.
- L** The decrease is the result of fewer Capital projects budgeted in FY 2020-21.
- M** The increase is due to various adjustments to the Claims budget.

Consolidated Budget Summary

FY 2020-21 by Budgeted Revenue

	Millage Per \$1,000	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
BUDGETED REVENUES									
Ad Valorem Taxes, General	5.1230	\$ 15,093,481	\$ 532,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,625,793
Ad Valorem Taxes, Voted Debt	0.1590	-	-	-	485,927	-	-	-	485,927
Utility Service Taxes		4,663,831	-	-	-	-	-	-	4,663,831
Franchise Fees		2,770,350	-	-	-	-	-	-	2,770,350
Charges for Service		3,203,164	-	4,731,304	-	654,338	20,266,553	5,686,910	34,542,269
Fines and Forfeitures		106,000	-	-	-	-	-	-	106,000
Intergovernmental Revenue		3,490,666	506,554	675,251	-	2,406,712	550,000	-	7,629,183
Licenses and Permits		136,457	-	1,000	-	-	-	-	137,457
Interest		51,600	-	1,650	-	-	29,009	5,000	87,259
Miscellaneous Revenue		273,500	-	-	-	1,490,000	3,798,466	196,694	5,758,660
	5.2820								
TOTAL OPERATING REVENUES		\$ 29,789,049	\$ 1,038,866	\$ 5,409,205	\$ 485,927	\$ 4,551,050	\$ 24,644,028	\$ 5,888,604	\$ 71,806,729
Interfund Transfers		\$ 2,808,636	\$ -	\$ -	\$ 2,649,116	\$ 330,151	\$ 8,732,963	\$ 250,000	\$ 14,770,866
Appropriated Fund Balance		344,240	30,555	660,983	607	983,288	2,125,754	-	4,145,427
TOTAL NON-OPERATING REVENUES		\$ 3,152,876	\$ 30,555	\$ 660,983	\$ 2,649,723	\$ 1,313,439	\$ 10,858,717	\$ 250,000	\$ 18,916,293
REVENUES AND FUND BALANCES		\$ 32,941,925	\$ 1,069,421	\$ 6,070,188	\$ 3,135,650	\$ 5,864,489	\$ 35,502,745	\$ 6,138,604	\$ 90,723,022

**Composition of FY 2020-21
Operating Revenues: \$75,952,156
(Net of Interfund Transfers)**



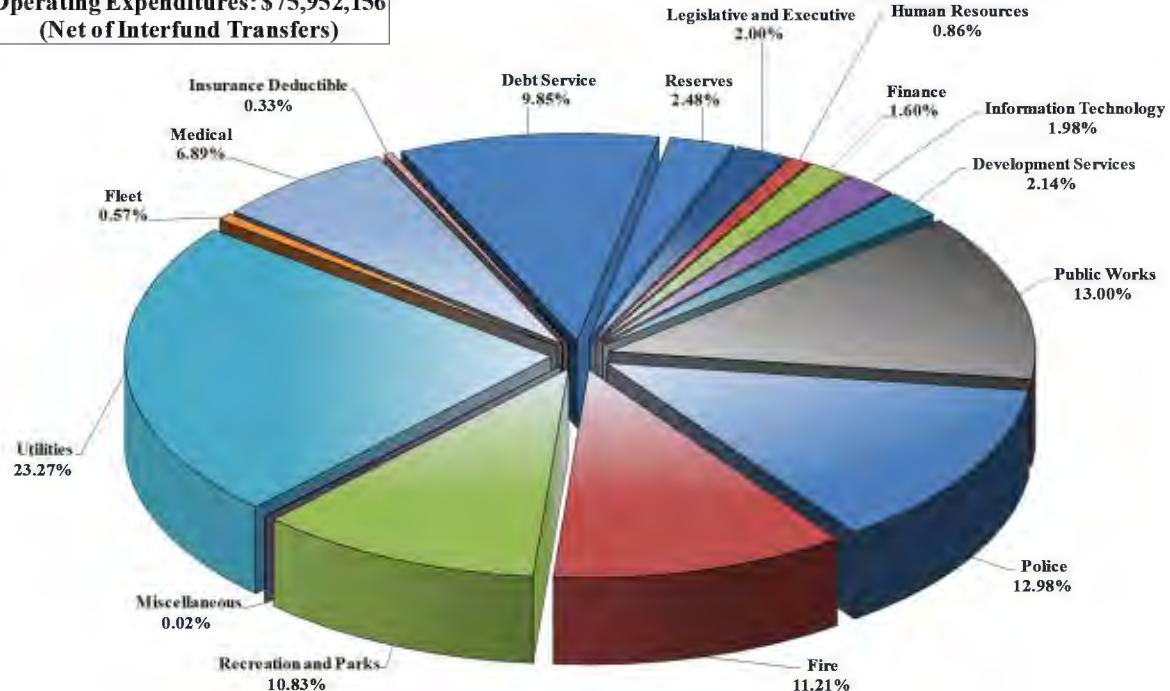
Percentages are calculated against budget of \$75,952,156 which is net of interfund transfers.

Consolidated Budget Summary

FY 2020-21 by Budgeted Expenditures

	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<u>BUDGETED EXPENDITURES</u>								
Legislative and Executive	\$ 1,507,386	\$ -	\$ -	\$ -	\$ 9,982	\$ -	\$ -	\$ 1,517,368
Human Resources	655,651	-	-	-	-	-	-	655,651
Finance	1,006,588	-	-	-	209,000	-	-	1,215,588
Information Technology	1,471,885	-	-	-	29,000	-	-	1,500,885
Development Services	1,138,011	95,000	389,698	-	-	-	-	1,622,709
Public Works	1,247,204	507,500	4,927,214	-	3,190,000	-	-	9,871,918
Police	9,732,095	-	-	-	126,000	-	-	9,858,095
Fire	7,113,106	-	-	-	1,400,000	-	-	8,513,106
Recreation and Parks	6,733,481	-	10,000	-	52,000	1,426,869	-	8,222,350
Miscellaneous	17,639	-	-	-	-	-	-	17,639
Utilities	-	-	-	-	-	17,672,537	-	17,672,537
Fleet	-	-	-	-	-	-	434,471	434,471
Medical	-	-	-	-	-	-	5,236,046	5,236,046
Insurance Deductible	-	-	-	-	-	-	250,000	250,000
Debt Service	-	-	-	3,135,650	3,515	4,340,102	-	7,479,267
TOTAL OPERATING EXPENDITURES	\$30,623,046	\$ 602,500	\$ 5,326,912	\$ 3,135,650	\$ 5,019,497	\$23,439,508	\$ 5,920,517	\$74,067,630
Transfers out	\$ 2,113,530	\$ 253,448	\$ 310,822	\$ -	\$ 780,971	\$ 11,309,305	\$ 2,790	\$ 14,770,866
Reserve for Contingency	<u>205,349</u>	<u>213,473</u>	<u>432,454</u>	<u>-</u>	<u>64,021</u>	<u>753,932</u>	<u>215,297</u>	<u>1,884,526</u>
TOTAL NON-OPERATING EXPENDITURES	\$ 2,318,879	\$ 466,921	\$ 743,276	\$ -	\$ 844,992	\$12,063,237	\$ 218,087	\$16,655,392
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$32,941,925	\$ 1,069,421	\$ 6,070,188	\$ 3,135,650	\$ 5,864,489	\$35,502,745	\$ 6,138,604	\$90,723,022

**Composition of FY 2020-21
Operating Expenditures: \$75,952,156
(Net of Interfund Transfers)**



Percentages are calculated against budget of \$75,952,156 which is net of interfund transfers.

Three Year Consolidated Summary

By Major Fund and Non-Major Funds in the Aggregate

(\$'s in thousands)	Total Government				General Fund (001)			
	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change
Financial Sources								
Ad Valorem, General	13,654	14,773	15,626	5.78%	13,302	14,267	15,093	5.79%
Ad Valorem, Voted	499	486	486	0.03%	-	-	-	0.00%
Utility Service Taxes	4,809	4,573	4,664	1.98%	4,809	4,573	4,664	1.98%
Franchise Fees	2,796	2,648	2,770	4.63%	2,796	2,648	2,770	4.63%
Charges for Services	34,163	33,784	34,542	2.24%	3,551	3,367	3,203	-4.86%
Fines and Forfeitures	318	96	106	10.42%	154	96	106	10.42%
Intergovernmental	9,125	8,604	7,629	-11.33%	4,868	4,324	3,491	-19.28%
Licenses and Permits	165	151	137	-9.01%	164	150	136	-9.07%
Interest	874	329	87	-73.47%	285	127	52	-59.24%
Misc. Revenue	2,375	2,251	5,759	155.80%	389	257	274	6.42%
Operating Revenues	68,779	67,694	71,807	6.08%	30,316	29,809	29,789	-0.07%
Interfund Transfers	13,447	12,716	14,771	16.16%	2,874	2,862	2,809	-1.85%
Fund Balance	-	8,790	4,145	-52.84%	-	335	344	2.63%
Other Financing Sources	13,447	21,506	18,916	-12.04%	2,874	3,197	3,153	-1.38%
Total Financial Sources	\$ 82,226	\$ 89,200	\$ 90,723	1.71%	\$ 33,190	\$ 33,006	\$ 32,942	-0.19%
Financial Uses								
General Government	5,885	6,480	6,417	-0.96%	4,911	5,865	5,780	-1.46%
Public Safety	15,477	17,718	18,371	3.68%	15,187	16,884	16,845	-0.23%
Physical Environment	16,833	27,436	27,544	0.40%	1,572	1,272	1,247	-1.93%
Economic Development	76	744	95	-87.23%	30	5	-	0.00%
Parks and Recreation	8,696	7,886	8,222	4.27%	6,377	6,229	6,733	8.10%
Debt Service	5,970	7,654	7,479	-2.29%	-	-	-	0.00%
Depreciation Expense	4,693	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	31	19	18	-9.09%	21	19	18	-9.09%
Operating Expenditures	57,661	67,937	68,147	0.31%	28,099	30,274	30,623	1.15%
Internal Service Funds	4,855	5,830	5,921	1.56%	-	-	-	0.00%
Transfers out	13,447	12,716	14,771	16.16%	3,031	2,556	2,114	-17.33%
Reserve for Contingency	-	2,717	1,885	-30.63%	-	175	205	17.34%
Other Financing Uses	18,301	21,263	22,576	6.18%	3,031	2,731	2,319	-15.10%
Total Financial Uses	\$ 75,962	\$ 89,200	\$ 90,723	1.71%	\$ 31,130	\$ 33,006	\$ 32,942	-0.19%
Net Income/(Loss)	\$ 6,264	\$ -	\$ -	8.45%	\$ 2,060	\$ -	\$ -	28.95%
Fund Balance								
Beginning Fund Balance	74,130				7,116			
Ending Fund Balance	80,394				9,176			
Change in Fund Balance	6,264				2,060			
% Change	8.45%				28.95%			

Three Year Consolidated Summary

By Major Fund and Non-Major Funds in the Aggregate

(\$'s in thousands)	CRA Fund (015)				Special Revenue Funds (A)			
	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change
	Financial Sources							
Ad Valorem, General	352	505	532	5.39%	-	-	-	0.00%
Ad Valorem, Voted	-	-	-	0.00%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	-	-	-	0.00%	4,925	4,373	4,731	8.20%
Fines and Forfeitures	-	-	-	0.00%	165	-	-	0.00%
Intergovernmental	337	481	507	5.21%	866	842	675	-19.84%
Licenses and Permits	-	-	-	0.00%	2	1	1	0.00%
Interest	16	-	-	0.00%	58	12	2	-85.96%
Misc. Revenue	-	-	-	0.00%	466	-	-	0.00%
Operating Revenues	704	987	1,039	5.30%	6,482	5,228	5,409	3.47%
Interfund Transfers	-	-	-	0.00%	142	-	-	0.00%
Fund Balance	-	73	31	-58.10%	-	542	661	22.01%
Other Financing Sources	-	73	31	-58.10%	142	542	661	22.01%
Total Financial Sources	\$ 704	\$ 1,059	\$ 1,069	0.94%	\$ 6,623	\$ 5,770	\$ 6,070	5.21%
Financial Uses								
General Government	-	-	-	0.00%	611	365	390	6.91%
Public Safety	-	-	-	0.00%	91	-	-	0.00%
Physical Environment	52	-	508	#DIV/0!	4,119	4,552	4,927	8.25%
Economic Development	46	739	95	-87.14%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	5	10	10	0.00%
Debt Service	-	-	-	0.00%	-	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	98	739	603	-18.47%	4,826	4,926	5,327	8.13%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	263	258	253	-1.90%	602	424	311	-26.72%
Reserve for Contingency	-	62	213	243.67%	-	419	432	3.15%
Other Financing Uses	263	320	467	45.69%	602	843	743	-11.87%
Total Financial Uses	\$ 361	\$ 1,059	\$ 1,069	0.94%	\$ 5,428	\$ 5,770	\$ 6,070	5.21%
Net Income/(Loss)	\$ 343	\$ -	\$ -		\$ 1,195	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	247				1,127			
Ending Fund Balance	590				2,322			
Change in Fund Balance	343				1,195			
% Change	138.93%				106.05%			

(A) Special Revenue Funds include: 101-Administrative Facilities Impact Fee Fund; 102-Transportation Impact Fee Fund; 103-State Law Enforcement Trust Fund; 105-Local Option Gas Tax Fund; 106-Federal Law Enforcement Trust Fund; 107-Police Impact Fee Fund; 108-Fire Impact Fee Fund; 109-Recreation Impact Fee Fund; 112-Tree Bank Fund; 115-Solid Waste Fund; 120-Building Services Fund; 125-Law Enforcement Fund; 126-Police Donation Fund; 127-Second Dollar Fund; 141-Public Arts Fund; 142-Multi Mobility Fund; 150-Street Light Fund

Three Year Consolidated Summary

By Major Fund and Non-Major Funds in the Aggregate

(\$'s in thousands)	Debt Service Funds (A)				Capital Project Funds (B)			
	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change
Financial Sources								
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	499	486	486	0.03%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	-	-	-	0.00%	726	1,018	654	-35.73%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	2,382	2,405	2,407	0.05%
Licenses and Permits	-	-	-	0.00%	-	-	-	0.00%
Interest	9	3	-	0.00%	106	2	-	0.00%
Misc. Revenue	-	-	-	0.00%	819	1,632	1,490	-8.69%
Operating Revenues	508	489	486	-0.54%	4,033	5,057	4,551	-10.01%
Interfund Transfers	3,057	2,699	2,649	-1.83%	897	709	330	-53.41%
Fund Balance	-	-	1	0.00%	-	2,192	983	-55.13%
Other Financing Sources	3,057	2,699	2,650	-1.81%	897	2,900	1,313	-54.71%
Total Financial Sources	\$ 3,566	\$ 3,187	\$ 3,136	-1.61%	\$ 4,930	\$ 7,957	\$ 5,864	-26.30%
Financial Uses								
General Government	-	-	-	0.00%	343	250	248	-0.80%
Public Safety	-	-	-	0.00%	177	834	1,526	82.97%
Physical Environment	-	-	-	0.00%	546	4,712	3,190	-32.30%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	893	331	52	-84.28%
Debt Service	3,510	3,018	3,136	3.91%	5	4	4	-18.95%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	3,510	3,018	3,136	3.91%	1,963	6,131	5,019	-18.13%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	-	-	-	0.00%	919	684	781	14.20%
Reserve for Contingency	-	169	-	0.00%	-	1,142	64	-94.40%
Other Financing Uses	-	169	-	0.00%	919	1,826	845	-53.73%
Total Financial Uses	\$ 3,510	\$ 3,187	\$ 3,136	-1.61%	\$ 2,882	\$ 7,957	\$ 5,864	-26.30%
Net Income/(Loss)	\$ 56	\$ -	\$ -		\$ 2,048	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	414				4,986			
Ending Fund Balance	470				7,034			
Change in Fund Balance	56				2,048			
% Change	13.41%				41.08%			

(A) Debt Service Funds include: 201-Public Improvement Revenue Bonds Fund; 203-General Obligation Bond Debt Service Fund; 205-Lease Finance Fund.

(B) Capital Project Funds include: 302-Vehicle/Equipment Replacement Fund; 304-3rd Generation Sales Tax Fund; 309-Local Option Sales Tax Fund; 320-Technology Improvement Fund; 327-OSC Extension Landfill Closure Fund; 330-General Facilities Improvement Fund; 340-Recreation Facilities Improvement Fund; 345-Fire Station Construction Fund; 346-Police Station Construction Fund.

Three Year Consolidated Summary

By Major Fund and Non-Major Funds in the Aggregate

(\$'s in thousands)	Water/Sewer Fund (401)				Non-major Enterprise Funds (A)			
	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change
Financial Sources								
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	-	-	-	0.00%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	15,229	14,986	15,676	4.60%	2,247	1,944	2,012	3.46%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	610	550	550	0.00%	63	-	-	0.00%
Licenses and Permits	-	-	-	0.00%	-	-	-	0.00%
Interest	261	126	15	-88.38%	83	39	11	-71.24%
Misc. Revenue	232	200	198	-0.67%	5	40	3,600	8900.00%
Operating Revenues	16,332	15,862	16,439	3.64%	2,399	2,024	5,623	177.85%
Interfund Transfers	849	71	3,671	5106.38%	4,919	6,127	5,062	-17.38%
Fund Balance	-	5,204	872	-83.24%	-	305	1,223	300.86%
Other Financing Sources	849	5,274	4,543	-13.88%	4,919	6,432	6,286	-2.28%
Total Financial Sources	\$ 17,182	\$ 21,137	\$ 20,982	-0.73%	\$ 7,318	\$ 8,456	\$ 11,909	40.83%
Financial Uses								
General Government	-	-	-	0.00%	-	-	-	0.00%
Public Safety	-	-	-	0.00%	-	-	-	0.00%
Physical Environment	8,174	12,703	13,550	6.67%	815	2,380	2,333	-1.95%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	1,419	1,316	1,427	8.43%
Debt Service	-	-	-	0.00%	2,318	4,197	3,905	-6.97%
Depreciation Expense	3,866	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	10	-	-	0.00%
Operating Expenditures	12,040	12,703	13,550	6.67%	4,562	7,892	7,664	-2.89%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	7,298	8,334	7,332	-12.02%	925	40	3,640	8931.35%
Reserve for Contingency	-	100	100	0.00%	-	524	604	15.36%
Other Financing Uses	7,298	8,434	7,432	-11.88%	925	564	4,244	652.75%
Total Financial Uses	\$ 19,338	\$ 21,137	\$ 20,982	-0.73%	\$ 5,488	\$ 8,456	\$ 11,909	40.83%
Net Income/(Loss)	\$ (2,156)	\$ -	\$ -	-	\$ 1,830	\$ -	\$ -	-
Fund Balance (B)								
Beginning Fund Balance	45,099							
Ending Fund Balance	44,774							
Change in Fund Balance	(326)							
% Change	-0.72%							

(A) Non-Major Enterprise Funds include: 403-Debt Service Sinking Fund; 406-Water/Wastewater Renewal and Replacement Fund; 407-Vehicle Replacement Fund; 408-Water Impact Fee Fund; 409-Sewer Impact Fee Fund; 415-Series 2007 Utility Construction Fund; 416-Series 2010A Utility Revenue Bond Construction Fund; 417-Series 2010B Utility Revenue Bond Construction Fund; 480-Twin Rivers Golf Course Fund.

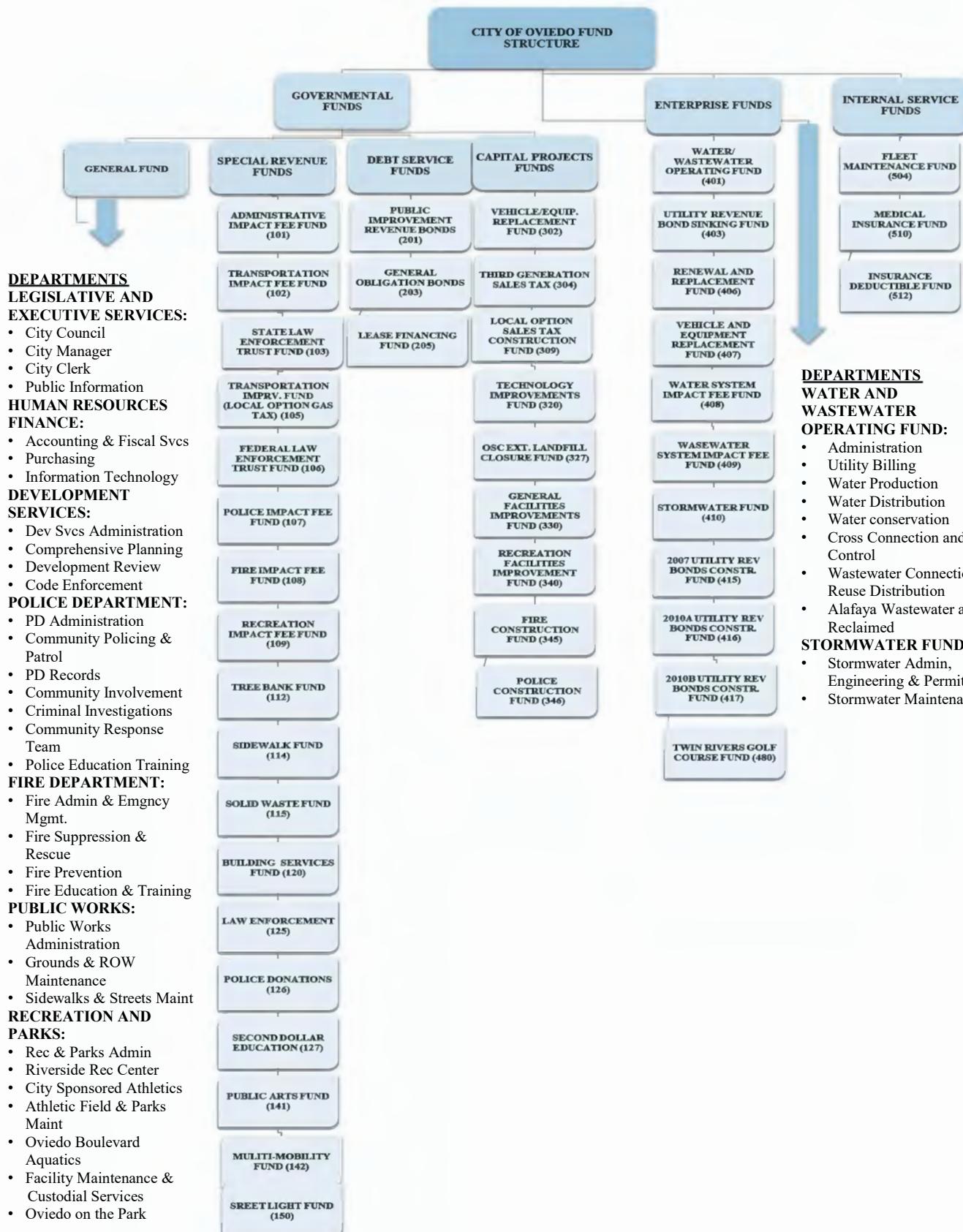
Three Year Consolidated Summary

By Major Fund and Non-Major Funds in the Aggregate

(\$'s in thousands)	Stormwater Fund (410)				Internal Service Funds (A)			
	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change	Actual 2018/19	Adopted 2019/20	Adopted 2020/21	Percent Change
	Financial Sources							
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	-	-	-	0.00%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	2,528	2,571	2,579	0.30%	4,956	5,525	5,687	2.93%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	-	-	-	0.00%
Licenses and Permits	-	-	-	0.00%	-	-	-	0.00%
Interest	18	10	3	-70.00%	38	10	5	-50.00%
Misc. Revenue	220	-	-	0.00%	245	123	197	60.53%
Operating Revenues	2,766	2,581	2,582	0.03%	5,239	5,657	5,889	4.09%
Interfund Transfers	36	-	-	0.00%	672	250	250	0.00%
Fund Balance	-	139	30	0.00%	-	-	-	0.00%
Other Financing Sources	36	139	30	0.00%	672	250	250	0.00%
Total Financial Sources	\$ 2,802	\$ 2,720	\$ 2,612	-3.96%	\$ 5,911	\$ 5,907	\$ 6,139	3.91%
Financial Uses								
General Government	-	-	-	0.00%	20	-	-	0.00%
Public Safety	-	-	-	0.00%	22	-	-	0.00%
Physical Environment	1,537	1,818	1,790	-1.55%	18	-	-	0.00%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	1	-	-	0.00%
Debt Service	137	436	436	0.01%	-	-	-	0.00%
Depreciation Expense	827	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	2,501	2,253	2,225	-1.25%	62	-	-	0.00%
Internal Service Funds	-	-	-	0.00%	4,855	5,830	5,921	1.56%
Transfers out	396	417	337	-19.11%	12	3	3	0.00%
Reserve for Contingency	-	50	50	0.00%	-	75	215	187.23%
Other Financing Uses	396	467	387	-17.07%	4,867	5,907	6,139	3.91%
Total Financial Uses	\$ 2,896	\$ 2,720	\$ 2,612	-3.96%	\$ 4,929	\$ 5,907	\$ 6,139	3.91%
Net Income/(Loss)	\$ (94)	\$ -	\$ -		\$ 982	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	14,393				748			
Ending Fund Balance	14,298				1,730			
Change in Fund Balance	(94)				982			
% Change	-0.66%				131.24%			

(A) Internal Service Funds include: 504-Fleet Fund; 510-Medical Insurance Fund; 512-Insurance Deductible Fund.

Organizational Fund Chart



Revenue Trends

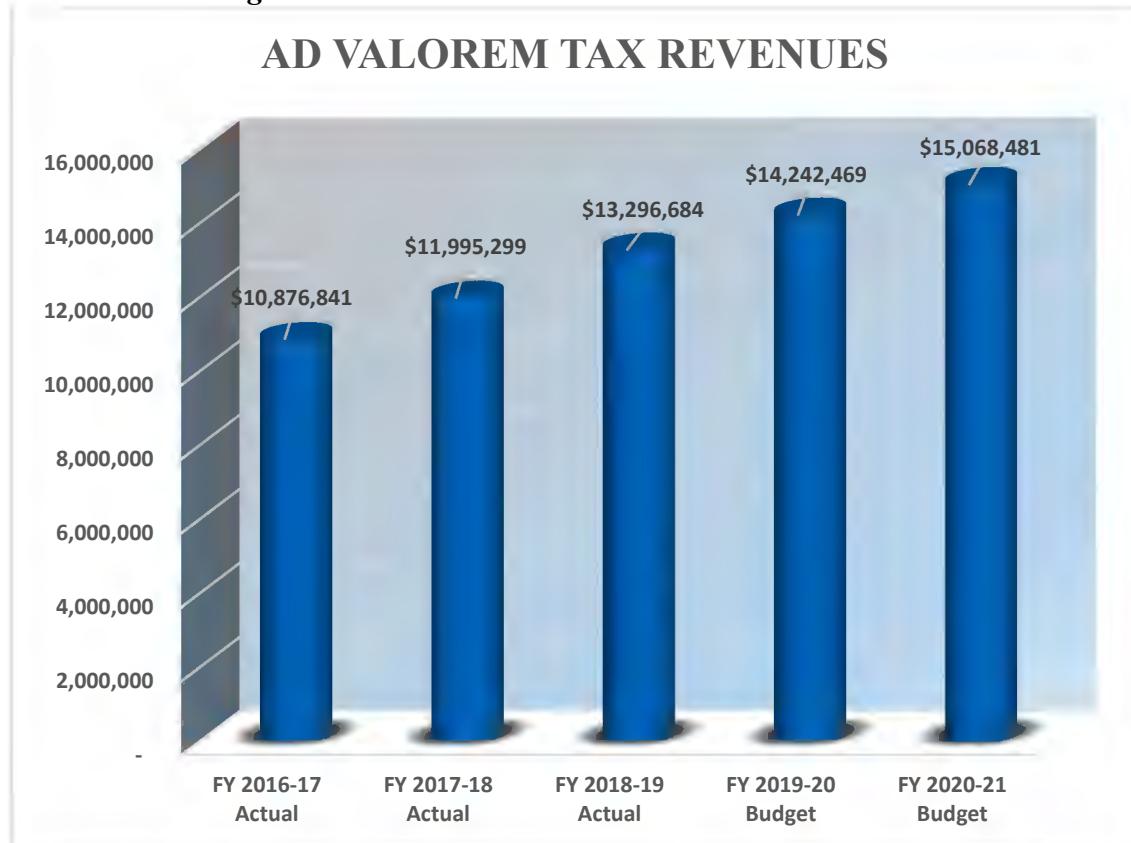
Ad Valorem Tax Revenues

Ad Valorem Tax revenues, also known as Property Taxes, are based on the assessed value of real property and tangible personal property. A millage rate, as determined by each taxing authority, is assessed against each one thousand dollars in taxable value. As per *Florida Statutes 200.081*, no municipality shall levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies.

Ad Valorem Tax revenues (exclusive of delinquent taxes paid each year), remain the predominant revenue source of the General Fund. Ad Valorem taxes account for 46% of budgeted General Fund revenues in FY 2020-21, as compared to 43% in FY 2019-20. During the recession and the downturn in the housing market from 2007 through 2011, the Ad Valorem Tax revenues experienced a decrease due to the declining tax base. In FY 2012-13, Ad Valorem Tax revenues began to increase again as property values began to increase. The past few years have been favorable for the City of Oviedo as the gross taxable value of the City has been steadily increasing. The increase is due in part to the increase in home values, along with the increase in new construction.

The City's gross taxable value has increased \$1.35 billion since FY 2012-13, to \$3.205 billion. The City is anticipating a continued increase in Ad Valorem Tax revenues over the next five years, mainly due to new construction projects and re-assessments of existing properties.

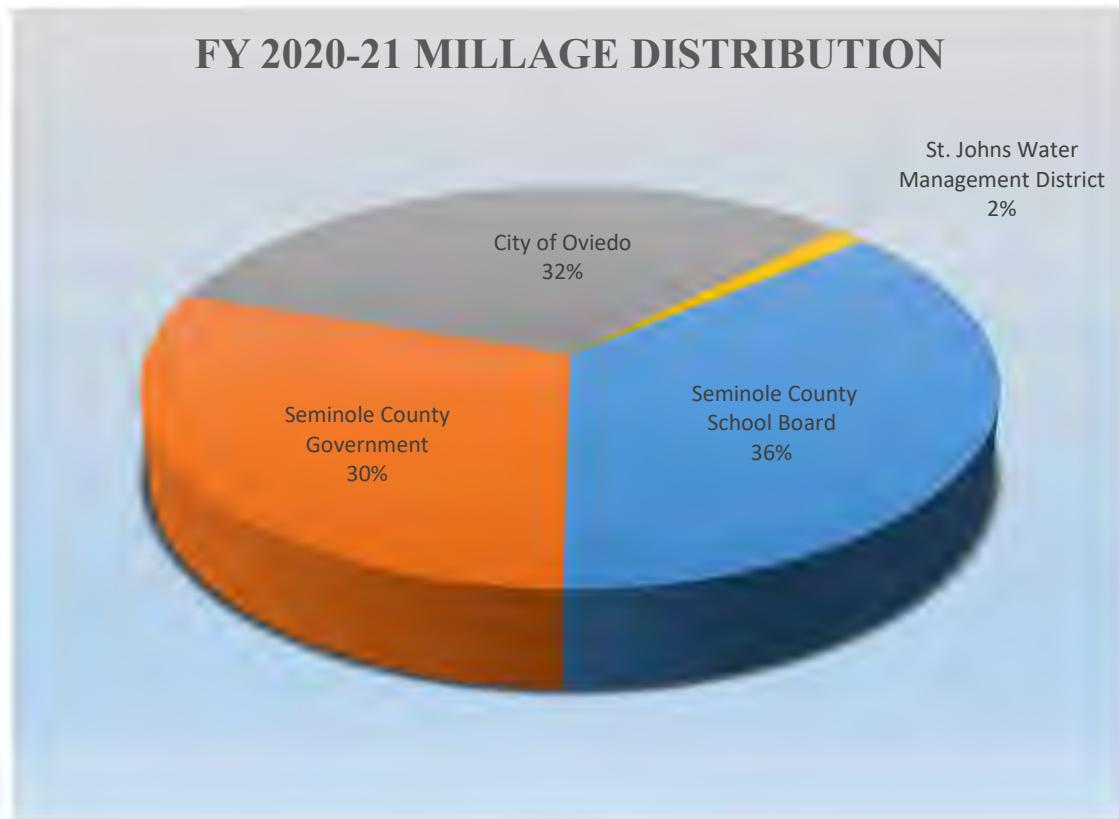
Trend: *Increasing*



Revenue Trends

Ad Valorem Tax Revenues, continued

The total millage rate for taxpayers in the City of Oviedo is made up of millage rates assessed by the following taxing authorities: Seminole County School Board, Seminole County Government, City of Oviedo, and the St. Johns River Water Management District. The total adopted millage rate for the City of Oviedo taxpayers for FY 2020 is 16.3198 mills, a decrease of 0.2117 mills or (1.28%) from FY 2019. The following graph depicts the distribution of taxes assessed to taxpayers in the City of Oviedo.

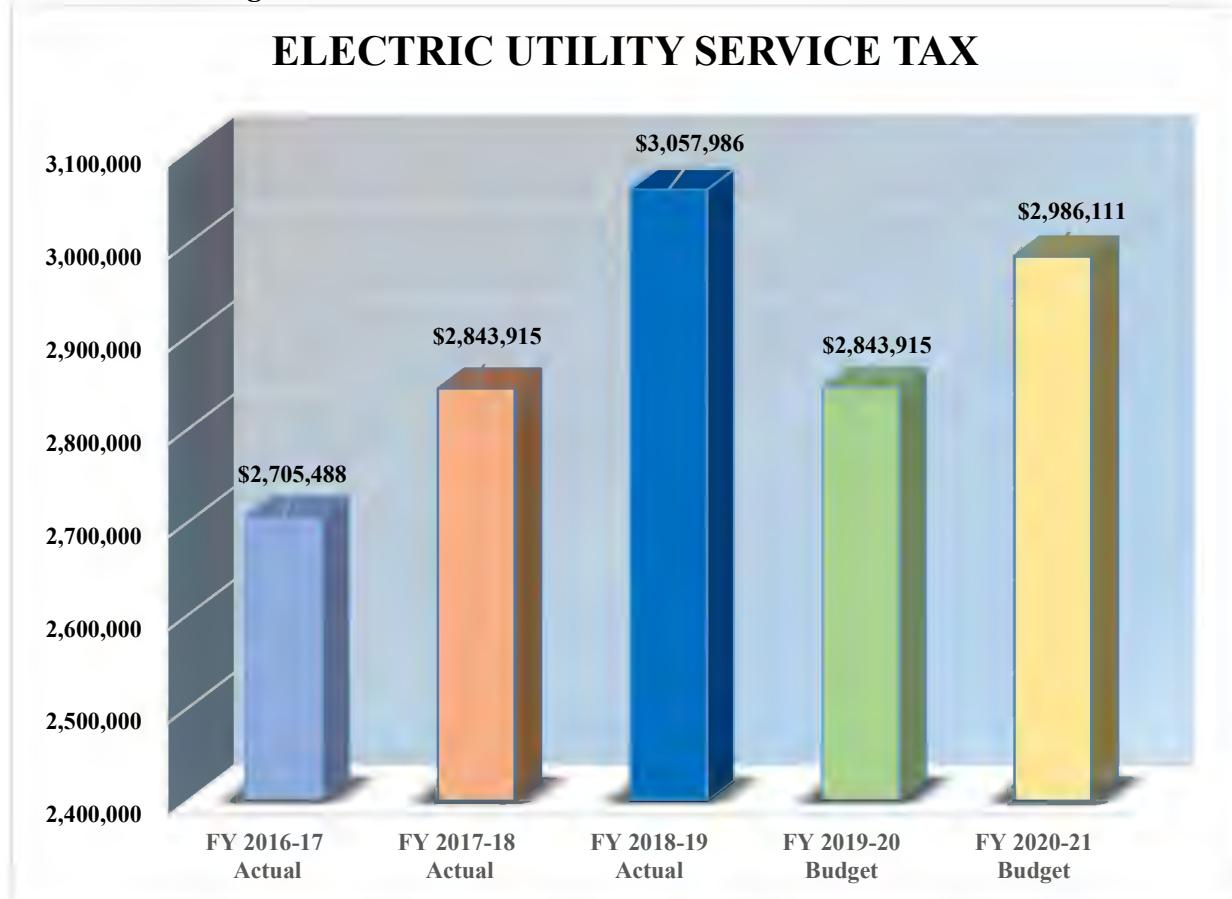


Revenue Trends

Electric Utility Service Tax Revenues

The Electric Service Utility Tax is a local option tax currently set at the maximum rate of 10%, as allowed per *Florida Statutes 166.231(l)(a)*, on the purchase of electricity within the City limits of Oviedo. Purchase of electricity means the purchase of electric power by a person who will consume it within the municipality. Electric Utility Service Tax revenues are greatly influenced by weather conditions. Mild winters and summers typically require less energy usage, while cold winters and hot summers would require more. Annual revenues are expected to increase in FY 2020-21 by \$142,196 or 5.00%.

Trend: Increasing

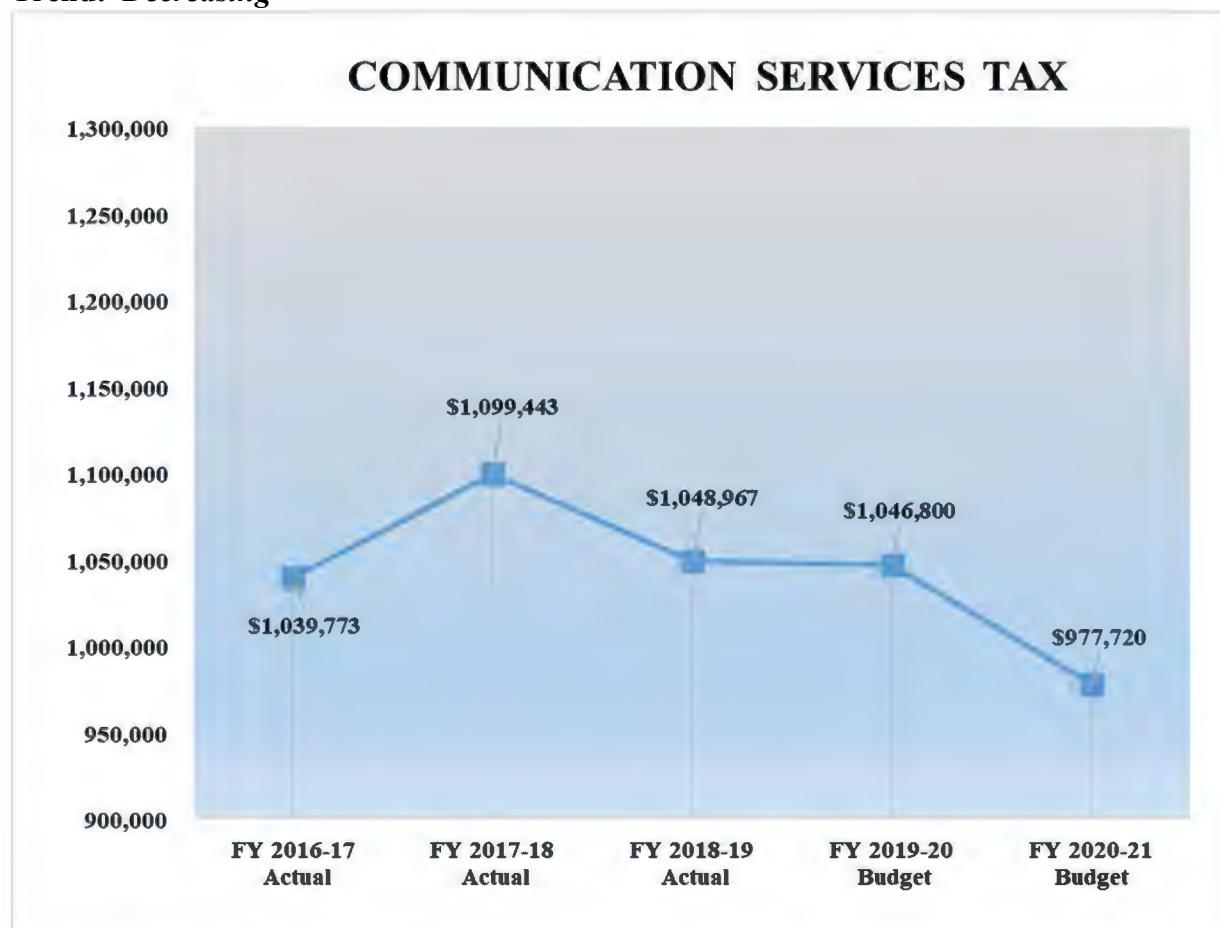


Revenue Trends

Communication Services Tax Revenues

The Communication Services Tax (CST) is imposed at a rate of 5.56% on retail sales of various types of communication services which originate and terminate in the state, or originate or terminate in this state and are billed to an address within the state. The State Department of Revenue administers collection and distribution of the Communication Services Tax to local governments. Changes in communication technology and the way in which it is administered, continue to adversely impact the collection of Communication Services Tax. Annual CST revenues are down \$730,214, or 41.09% since the peak of revenues in FY 2007-08. Communication Services Tax is projected to decrease in FY 2020-21.

Trend: *Decreasing*

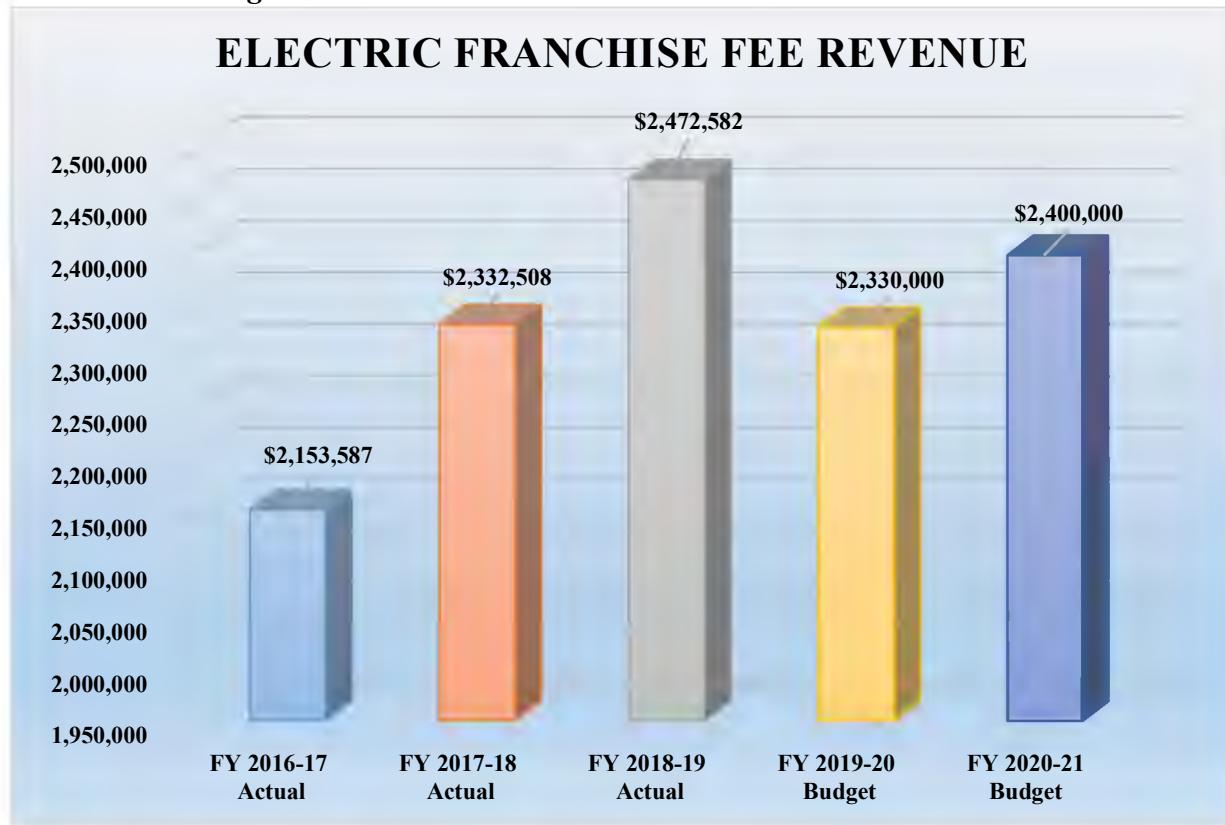


Revenue Trends

Electric Franchise Fee Revenues

The Electric Franchise Fee is currently set at the maximum rate of 6% levied against the gross receipts generated within the City limits from Duke Energy, formally Progress Energy, and Florida Power and Light. There was no growth in this revenue source between FY 2006-07 and FY 2007-08 as consumption was tempered by the slowing of the economy. Revenues rebounded in FY 2008-09 and FY 2009-10 due in part to rate increases granted to Duke Energy on January 1, 2009, along with fuel adjustments that were included as pass-throughs in the franchise fee calculation. Current analysis indicates the City could anticipate a slight increase in FY 2020-21.

Trend: Increasing

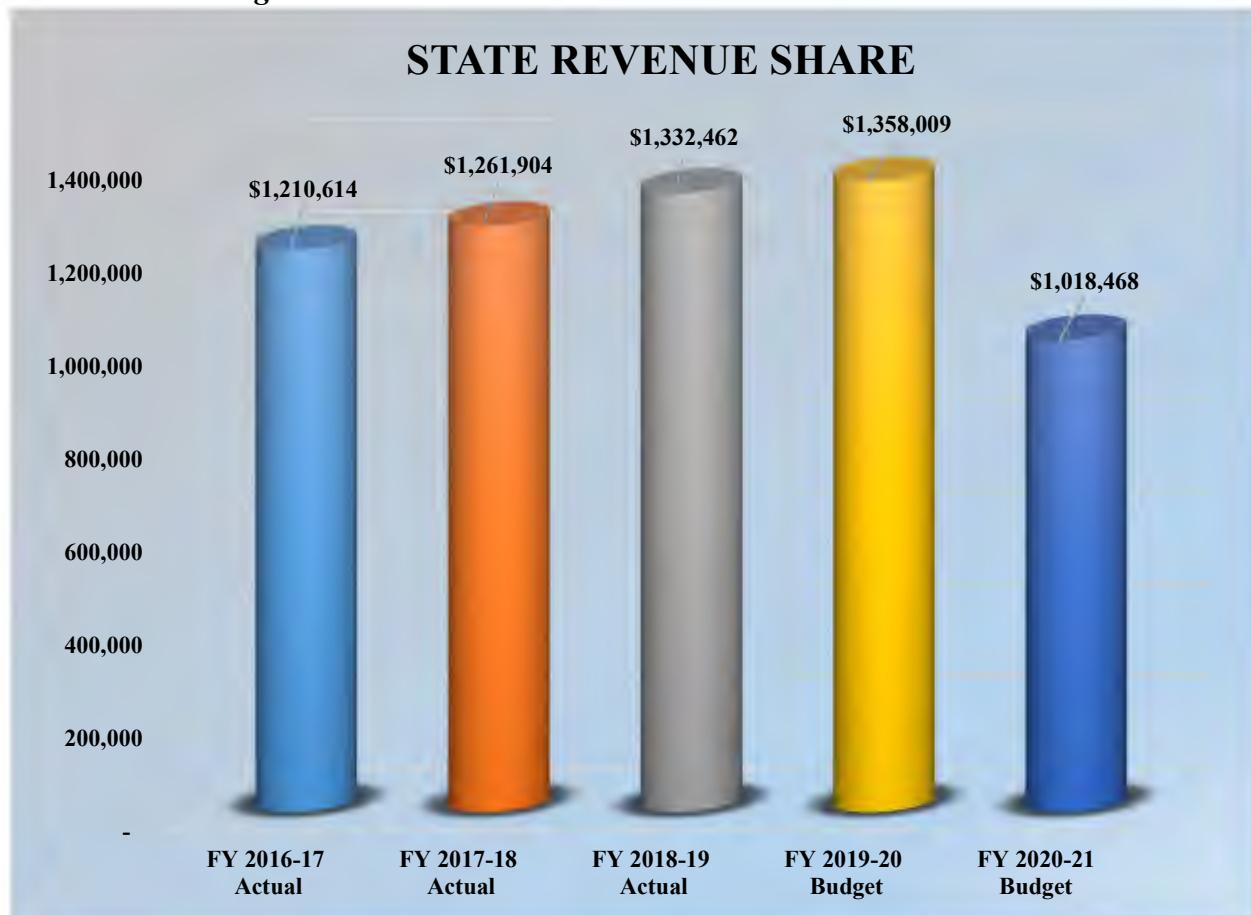


Revenue Trends

State Revenue Share

The State Revenue Sharing (SRS) pool for Florida municipalities is comprised of the One Cent Municipal Gas Tax (29%) and the State Sales Tax collections (71%). These funds are distributed back to municipalities based on a formula involving population, sales tax collections and the municipality's relative ability to raise revenue. Revenues declined from FY 2007-08 through FY 2009-10, commensurate with the recessionary economy. Revenues began increasing again in FY 2010-11 as the economy began recovering. Since the low in FY 2009-10, revenues have increased approximately \$647,690 through FY 2019-20. This is an 91.26% increase in revenues since FY 2009-10. As a result of COVID-19, the City is again anticipating another decline in revenue share revenues in the amount of \$339,541 or 25%. This trend was confirmed by the projections released by State of Florida Office of Economic and Demographic Research.

Trend: *Decreasing*

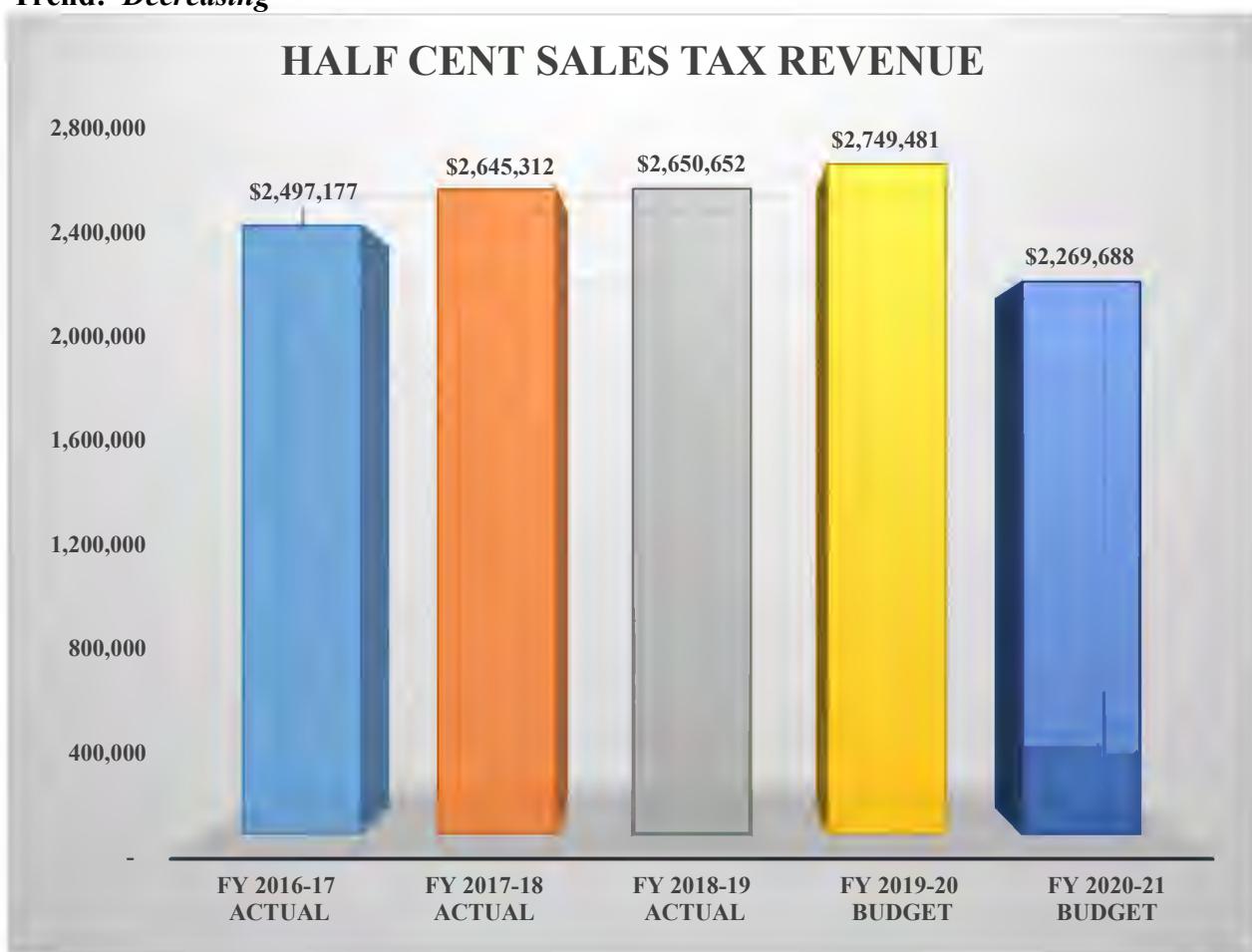


Revenue Trends

Half Cent Sales Tax

The Local Government Half-Cent Sales Tax generates the largest amount of revenue among the state-shared revenues. Half Cent Sales Tax revenues are distributed based on a population-based formula that returns estimated taxable sales within Seminole County back to the County and its 7 cities. Approximately 62% of estimated taxable sales are distributed to the County and the balance is remitted to the 7 municipalities. There was a consistent decline in sales tax revenue between FY 2007-10, which was commensurate with the period of recession. Revenues increased \$952,387 or 53% from FY 2009-10 through FY 2019-20. As a result of COVID-19, the City is projecting a 17% decline in Half Cent Sales Tax proceeds. These estimates are consistent with the projections provided by the Office of Economic and Demographic Research.

Trend: *Decreasing*

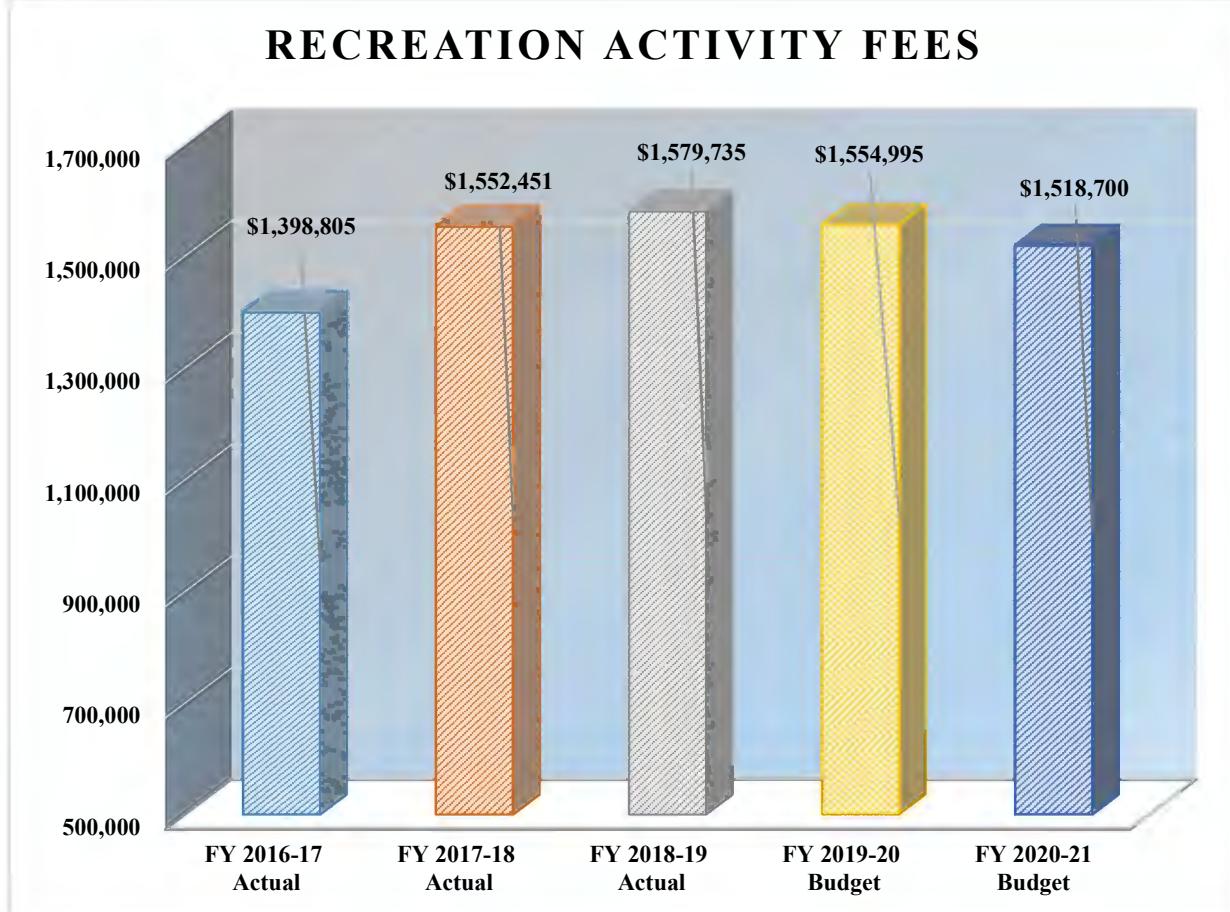


Revenue Trends

Recreation Activity Fees

In FY's 2012-13 and 2013-14, Recreation Activity Fees remained consistent at approximately \$1.2 million per year. In FY 2014-15, the revenues began increasing due to the completion of Center Lake Park at Oviedo on the Park. Recreation Activity Fees have been increasing year over year since the completion of Center Lake Park. Factors that will assist in the continued increase in Recreation Activity Fees include: the completion of construction at Oviedo on the Park; the growth in residential home construction; as Center Lake Park becomes more established, an increase in events and rentals is expected. Revenues for FY 2020-21 are projected to decrease slightly from FY 2018-19 actuals. The Recreation and Parks Department strives to obtain a 50% cost recovery on the 5 Signature Events it offers, and a 30% cost recover on all aquatic and recreation programs and administrative costs.

Trend: Neutral

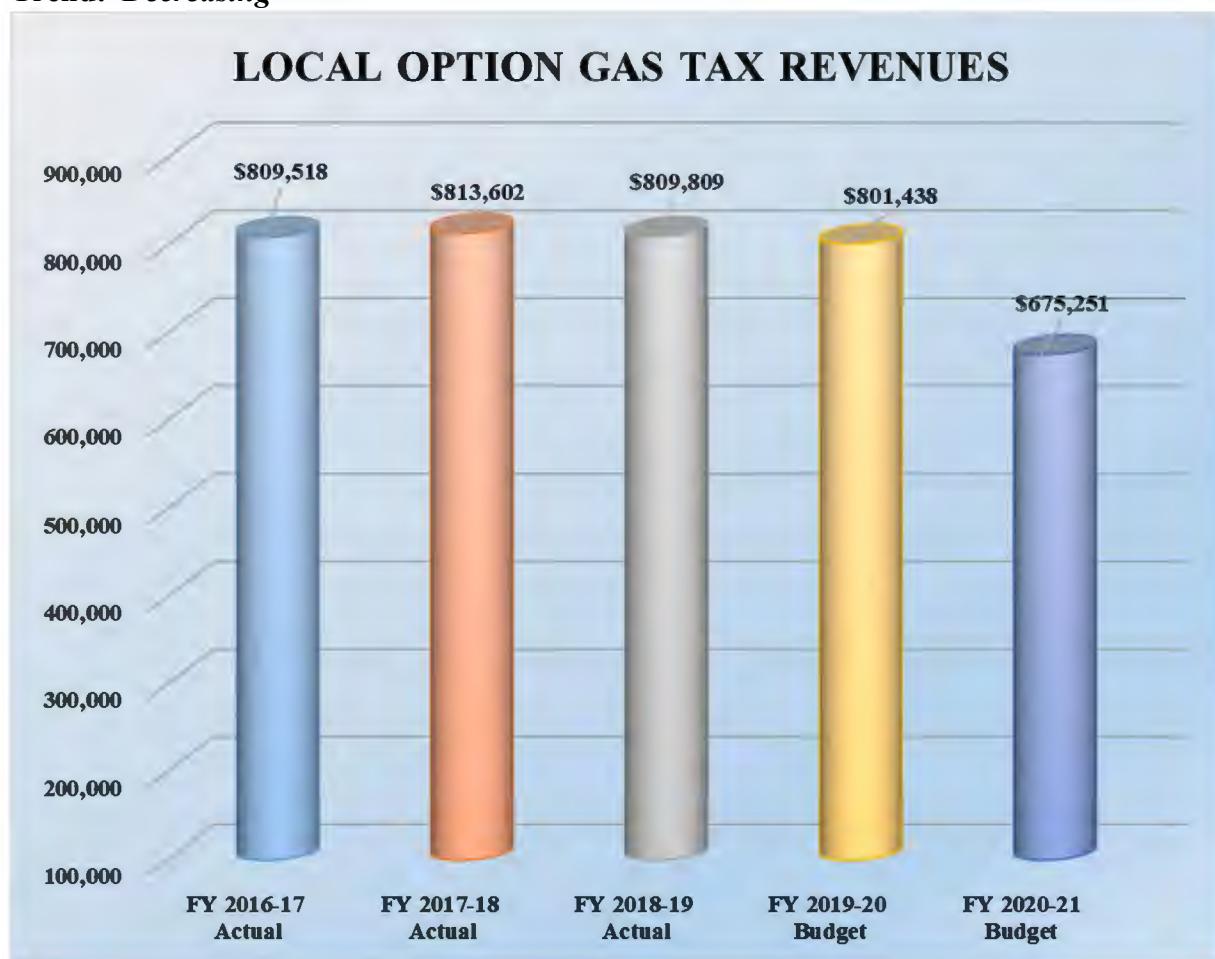


Revenue Trends

Local Option Gas Tax Revenues

The City's share of the 6 Cent Local Option Gas Tax is based on an inter-local agreement with Seminole County whereby the County receives a fixed share of 63.6% of countywide gas tax proceeds and the 7 municipalities share the balance. The municipal share is based on actual transportation-related expenses from the prior 5 years as a percent of total transportation expenses for all municipalities. The City's gas tax revenue is budgeted in its Transportation Improvements Fund and is utilized to fund road resurfacing and sidewalk improvements, along with other eligible transportation expenditures as stated in *Florida Statute 336.025*. The City's share of the 6 Cent Local Option Gas Tax has been fairly neutral over the past 5 years, with a decline expected in FY 2020-21 as a result of COVID-19.

Trend: Decreasing



Revenue Trends

Building Permit Fee Revenues

Building Permit fee revenues are derived mainly from a base fee of \$6.50 per \$1,000 valuation. Effective July 1, 2007, the base permit fee was increased for the first time since 1983 from \$5 to \$6.50. Revenues from the base permit fee coupled with a plans review fee equal to 25% of the permit fee amount, and re-inspection fees, are intended to allow the Building Services Division to be a self-supporting operation.

The decline in permit activity and related revenues began toward the end of FY 2007-08, declined sharply in FY 2008-09, and remained low in FY 2009-10 commensurate with the recession. FY 2014-15 was the beginning of a boom in construction in Oviedo, related to: the development of multiple new single-family communities; construction of Oviedo the Park; a new Emergency Room and subsequently a new hospital. Revenues peaked in FY 2015-16 and are trended down since. The FY 2020-21 projected revenues remain consistent with FY 2019-20.

Trend: Neutral



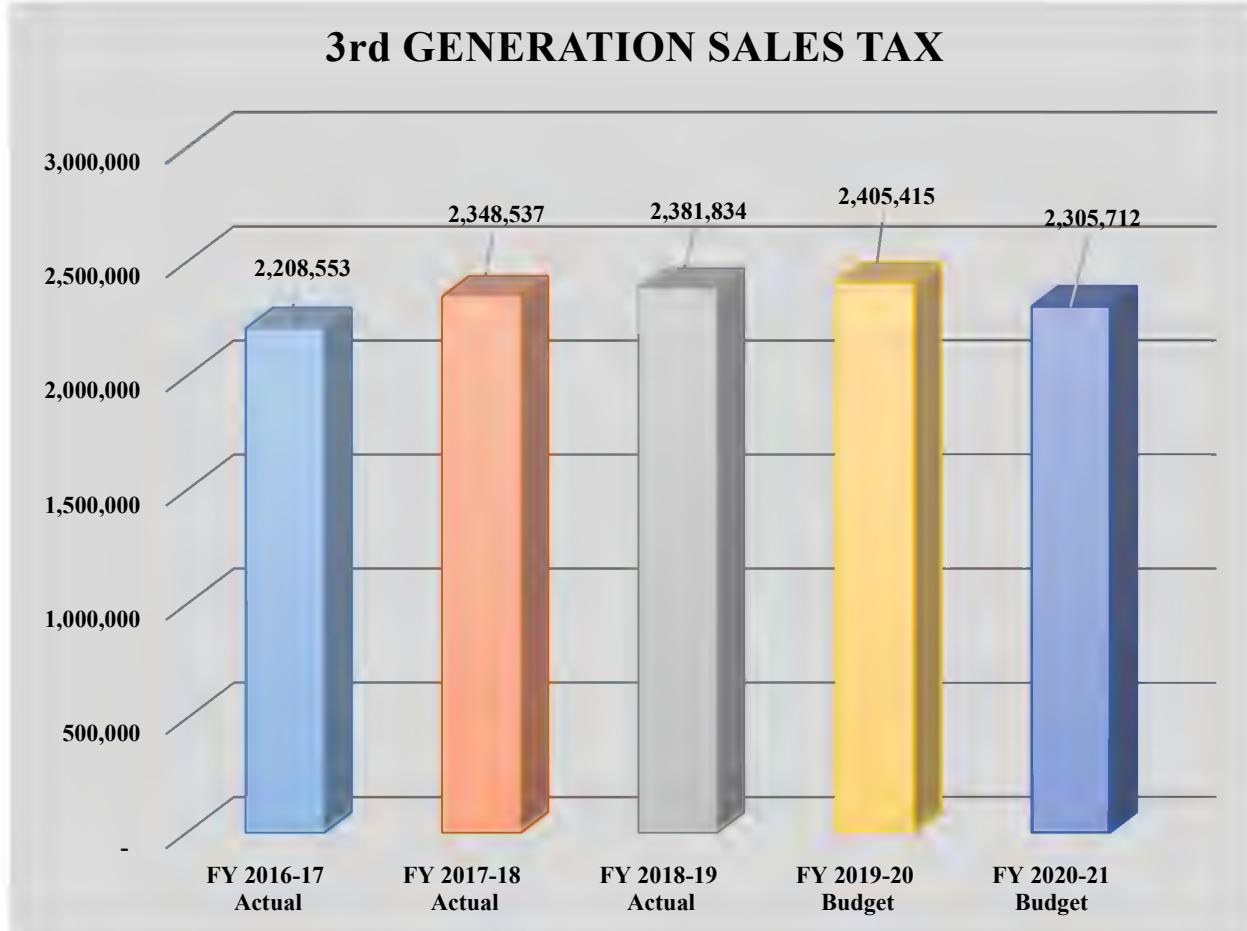
Revenue Trends

3rd Generation Sales Tax Revenues

In FY 2014, Seminole County voters approved the Third Generation Penny Sales Tax Referendum. Under the authority of Section 212.055(2), Florida Statutes, and pursuant to Seminole County Ordinance No. 2014-8, Seminole County imposed a one percent local government infrastructure sales surtax upon taxable transactions occurring in Seminole County and has provided for distribution of the proceeds from the surtax. The net revenues derived from the sales surtax levied and imposed by the County shall be distributed by the Department of Revenue directly to the City of Oviedo. An interlocal agreement is in effect among Seminole County, the School Board of Seminole County and the Signatory Municipalities pertaining to the shared distribution and use of the one cent local government infrastructure surtax.

The City of Oviedo received the first proceeds of the 3rd Generation Sales Tax in FY 2014-15. Revenues for FY 2020-21 are projected to decrease as a result of COVID-19, and are estimated to be \$2,305,712, a decrease of \$99,703 or (4%) over FY 2019-20.

Trend: *Decreasing*



Revenue Trends

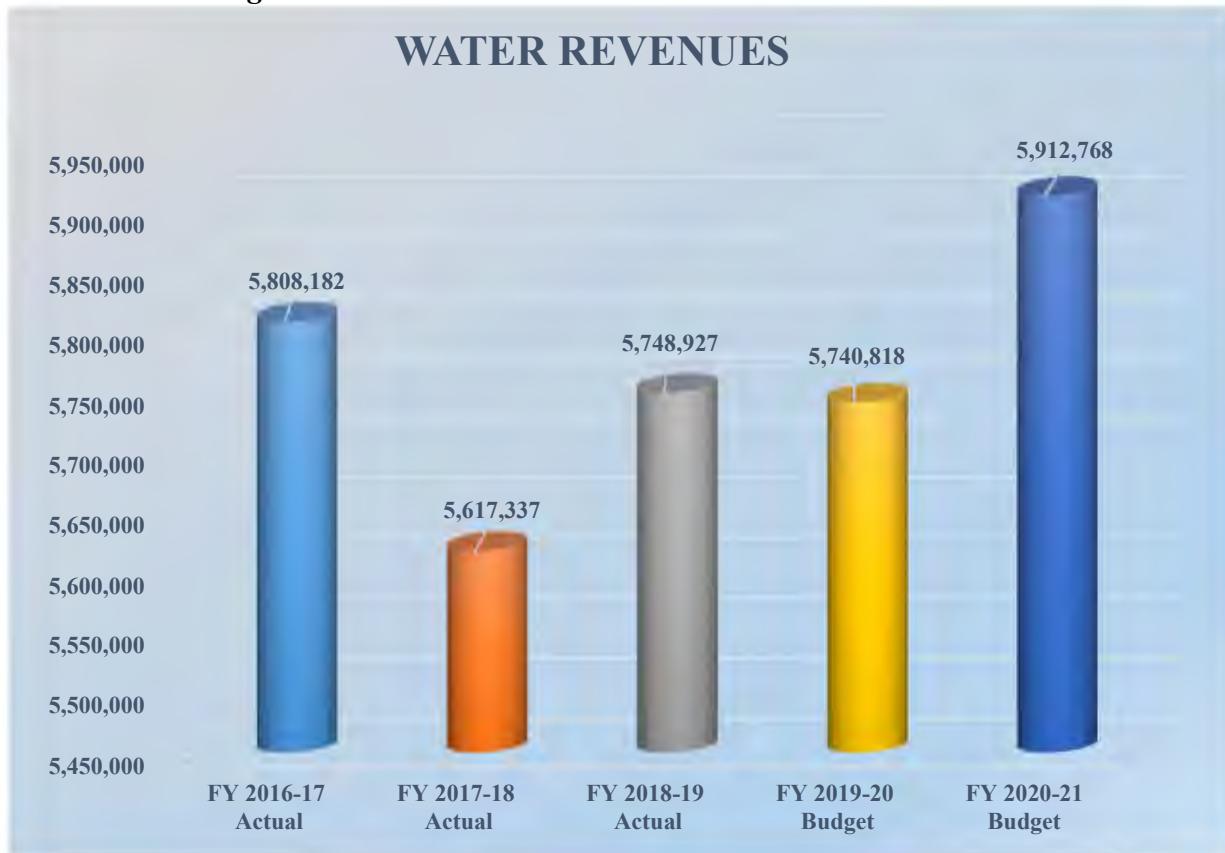
Water, Wastewater and Reclaimed Revenues

The five-year trend for Water, Wastewater and Reclaimed revenues shows a steady increase in revenues year over year. The increase is the result of the following: new residential and commercial construction throughout the City over the past few years; and the Utility Revenue Sufficiency Analysis. A Utility Revenue Sufficiency Analysis was completed by Willdan Financial Services in June of 2015. As a result of the Analysis, the City discovered that an annual indexing of rates had not been applied in 2011, 2013 or 2014. The cumulative effect of these omissions was an increase in utility rates of 7.1%, which was implemented in June 2015. The Utility Revenue Sufficiency Analysis was approved by City Council in September 2015, per Resolution. The Resolution, effective October 1, 2015, and for all subsequent fiscal years on October 1, states all rates for water, sewer and reclaimed water shall be automatically increased based on the actual change in CPI for All Urban Consumers Unadjusted (CPI-U), as of the month of August each year. The increase will not exceed 5%, but in no event, shall the adjustment be less than 3%. The rate increase effective October 1, 2020 is 3%.

In addition to the items noted above, reclaimed water revenues have increased as the City has been expanding its reclaimed system over the past several years.

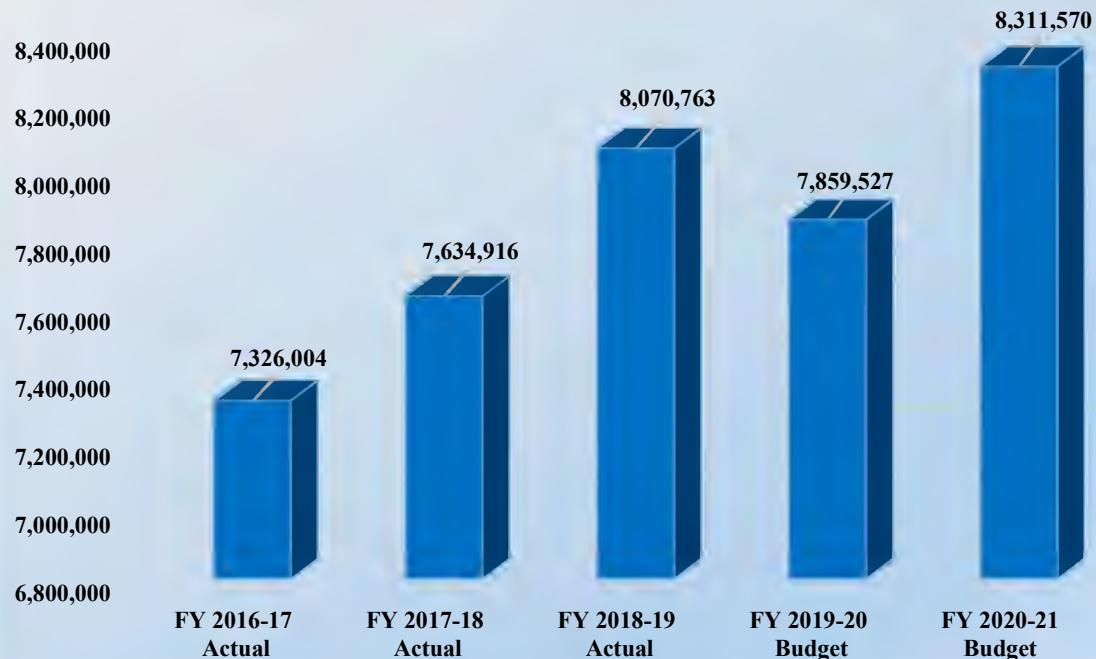
Water, Wastewater and Reclaimed revenues are expected to continue increasing.

Trend: Increasing



Revenue Trends

WASTEWATER REVENUES



RECLAIMED WATER REVENUES

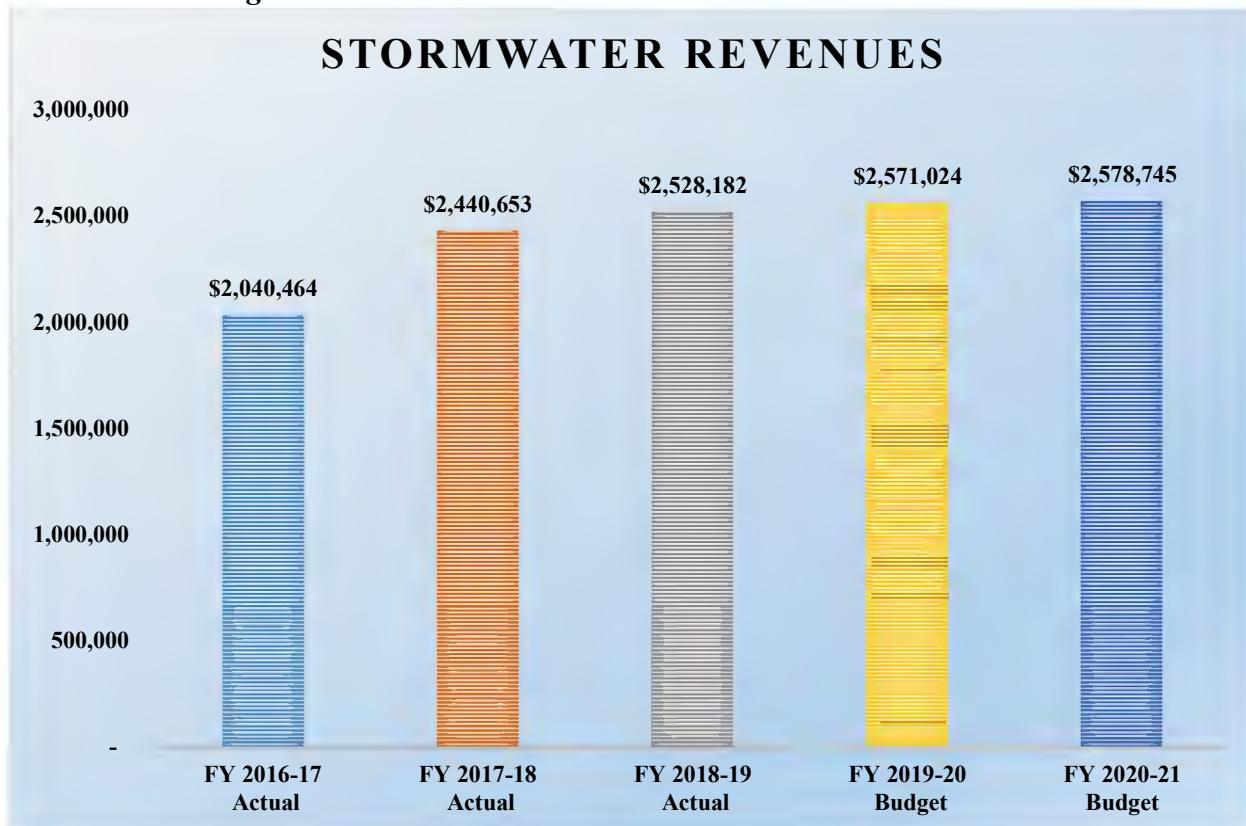


Revenue Trends

Stormwater Revenues

A Revenue Sufficiency Analysis was completed by Willdan Financial Services in January of 2017 and was approved by City Council on January 17, 2017 (Resolution No. 3349-17). Per the Resolution, effective February 1, 2017, the Stormwater rate increased from \$7.00 to \$10.00 per ERU, per month. Effective October 1, 2017, and all subsequent fiscal years on October 1, the Stormwater ERU rate shall automatically increase by two percent (2%) but in no event shall the adjustment exceed two percent (2%) without City Council approval. The 2.0% indexing will ensure sufficient revenues for current and long-term operating, capital, and related debt service expenses for the Stormwater System. The ERU is predicated on the effective impervious surface of a single-family residence and is equal to an average of 2,464 square feet of impervious surface. The associated ERU's assigned to all multi-family, commercial and other non-residential properties are based on this impervious surface relationship. Revenue trends over the past 4 years have remained flat as this revenue source had been set at \$7 per ERU for multiple years. FY 2017-18 show a tremendous increase in revenues as a result of the rate per ERU increasing from \$7.00 to \$10.00 in February 2017, along with the indexing of the rate on October 1, 2017. On October 1, 2020, Stormwater revenues will see an additional 2% rate increase. As a result of new development within the City, and the annual indexing of the Stormwater rate, Stormwater revenues are projected to increase.

Trend: Increasing



Fund Balance Overview

Fund balance - otherwise known as fund equity – is the assets of a fund minus its liabilities. Generally, in non-enterprise funds it represents the surplus of income over expenditures within a fund that is carried over from prior years and may be appropriated in the budget to support anticipated expenditures, although designated or restricted fund balance can only be appropriated for a specific use. The fund balance information represents a summary listing of the estimated cash balance for each fund (exclusive of pension and trust funds) at September 30, 2020 and September 30, 2021.

General Fund

The target reserve set by the City Council is to retain an undesignated fund balance equal to 15% of budgeted General Fund expenditures. The undesignated fund balance allows the City to withstand severe economic downturns, respond to emergencies and natural disasters, and provide a measure of financial flexibility. At September 30, 2019, the undesignated "reserve" level was \$8.439 million. Based on the FY 2019-20 Amended Budget, and the FY 2020-21 Adopted Budget, the ending unassigned fund balance at September 30, 2021 is projected to be \$8,094,982, or 26.26% of the FY 2020-21 budgeted expenditures, less transfers.

Special Revenue Funds

There are no fund balance requirements for Special Revenue Funds. Because these funds account for the receipts from revenue sources that are in most cases legally restricted for specific activities, the fund balance is similarly restricted.

Capital Project Funds

There are no fund balance requirements for Capital Project Funds. The fund balance is normally appropriated to complete projects from the prior fiscal year, or if undesignated, to fund new capital improvement projects. In the case of the Vehicle Replacement Fund, the fund balance is needed to meet future vehicle replacement needs as identified in the vehicle replacement schedule.

Debt Service Funds

There is no bond covenant requiring a minimum reserve requirement as is found in water and sewer sinking funds. If fund balance does accumulate in any of the City's General Obligation Bond sinking funds, it may be appropriated, thereby reducing the required tax rate necessary to retire debt.

Enterprise Funds

The retained earnings in the *Water and Wastewater Utility Funds* on the following pages represent cash and cash equivalents. In the Comprehensive Annual Financial Report (CAFR), the retained earnings are consolidated for all water and wastewater funds in accordance with generally accepted accounting principles. In the budget, however, the water and wastewater funds are presented separately on a cash basis.

Fund Balance Overview

The City's budget guidelines, in conjunction with the financial policies, require a capital reserve equal to a minimum of ninety (90) days of the Water and Wastewater Utility operating budget. While budget policy requires a minimum of ninety (90) days, the City has set the reserve at one-hundred twenty (120) days. The capital reserve for FY 2020-21 is \$2.81 million. This will allow the Utility to meet working capital needs, provide a reserve for unforeseen repairs to the system and to withstand any significant economic downturns or increases in operating costs. The unaudited cash position at September 30, 2021, less the operating reserve of \$2.81 million, is expected to be \$1.58 million or 8% of the Water and Wastewater operating budget at September 30, 2021.

Any reserve in the *Water and Sewer Impact Fee Funds* are exclusively designated to fund the future expansion of the utility system.

The reserve in the *Renewal and Replacement Fund* is needed to fund current and future year's (non-capacity expansion) capital improvements to adequately maintain the utility system.

Fund Balance by Fund Governmental Funds

	Actual Fund Balance 9/30/2019	Budgeted Change in Fund Balance FY 19-20	Estimated Fund Balance 9/30/2020	Budgeted Change in Fund Balance FY 20-21	Estimated Fund Balance 9/30/2021 (1)	Percent Change FY 20-21 (3)
<u>GOVERNMENTAL FUNDS</u>						
<u>General Fund (001)</u>						
Unassigned	8,439,055	(806,252)	8,233,873	(138,891)	8,094,982	-1.69%
<i>Assigned or Reserved</i>						
Nonspendable	30,451		40,871		40,871	
Assigned	335,406		-		-	
Restricted	371,434		95,350		95,350	
Total: Assigned or Reserved	737,291		136,221		136,221	
Total General Fund	9,176,346		8,370,094		8,231,203	
Transfers			2,747,626		2,113,530	
Unassigned Fund Balance as a % of Actual Exp (excluding transfers) (2)			26.78%		26.26%	
CRA (015)	589,972	(453,805)	136,167	182,918	319,085	134.33% A
<u>Special Revenue Funds</u>						
Administrative Impact Fee Fund (101)	214,221	(74,748)	139,473	(85,457)	54,016	-61.27% B
Transportation Impact Fee Fund (102)	328,567	(237,465)	91,102	30,000	121,102	32.93% C
State Law Enforcement Trust Fund (103)	32,024	-	32,024	-	32,024	0.00%
Transportation Imprv. Fund (Gas Tax) (105)	451,772	(109,731)	342,041	(105,526)	236,515	-30.85% D
Federal Law Enforcement Trust Fund (106)	116,366	(53,366)	63,000	(50,000)	13,000	-79.37% E
Police Impact Fee Fund (107)	136,218	(14,025)	122,193	30,000	152,193	24.55% F
Fire Impact Fee Fund (108)	103,061	(44,500)	58,561	-	58,561	0.00%
Recreation Impact Fee Fund (109)	11,649	31,000	42,649	30,000	72,649	70.34% G
Tree Bank Fund (112)	285,645	(43,467)	242,178	(40,000)	202,178	-16.52% H
Sidewalk Fund (114)	41,608	-	41,608	-	41,608	0.00%
Solid Waste Fund (115)	82,581	25,665	108,246	8,250	116,496	7.62%
Building Services Fund (120)	55,448	(5,046)	50,402	937	51,339	1.86%
Law Enforcement (125)	156,982	-	156,982	-	156,982	0.00%
Police Donations (126)	34,379	-	34,379	-	34,379	0.00%
Second Dollar Education (127)	59,677	-	59,677	-	59,677	0.00%
Public Arts Fund (141)	28,654	-	28,654	-	28,654	0.00%
Multi-Mobility Fund (142)	16,505	-	16,505	-	16,505	0.00%
Street Light Fund (150)	166,429	185,872	352,301	(46,733)	305,568	-13.27% I
Total Special Revenue Funds	2,321,784	(339,811)	1,981,973	(228,529)	1,753,444	
<u>Debt Service Funds</u>						
Public Improvement Revenue Bonds (201)	31	-	31	-	31	0.00%
General Obligation Bonds (203)	417,454	(3,100)	414,354	(607)	413,747	-0.15%
Lease Financing Fund (205)	52,117	10,752	62,869	-	62,869	0.00%
Total Debt Service Funds	469,602	7,652	477,254	(607)	476,647	
<u>Capital Project Funds</u>						
Vehicle/Equipment Replacement Fund (302)	709,561	(45,597)	663,964	(291,997)	371,967	-43.98% J
3rd Generation Sales Tax (304)	5,895,147	(5,730,767)	164,380	(593,288)	(428,908)	-360.92% K
Local Option Sales Tax Construction Fund (309)	101,500	(48,027)	53,473	(35,000)	18,473	-65.45% L
Technology Improvements Fund (320)	249,244	(41,812)	207,432	6,018	213,450	2.90%
OSC Ext. Landfill Closure Fund (327)	71,095	(7,400)	63,695	(5,000)	58,695	-7.85%
General Facilities Improvements Fund (330)	(659,281)	6,265	(653,016)	-	(653,016)	0.00%
Recreation Facilities Improvement Fund (340)	790,848	(562,936)	227,912	-	227,912	0.00%
Police Construction Fund (346)	(124,287)	-	(124,287)	-	(124,287)	0.00%
Total Capital Project Funds	7,033,828	(6,430,274)	603,554	(919,267)	(315,713)	
TOTAL GOVERNMENTAL FUNDS	19,591,532	(7,216,238)	11,569,042	(965,485)	10,464,666	

Fund Balance by Fund

Enterprise Funds and Internal Service Funds

Fund Balance	Budgeted		Budgeted		Percent
	Actual 9/30/2019	Change in Fund Balance FY 19-20	Estimated Fund Balance 9/30/2020	Change in Fund Balance FY 20-21	

ENTERPRISE FUNDS

Water/Wastewater Funds

Water/Wastewater Operating Fund (401)	10,677,013	(5,512,985)	5,164,028	(772,074)	4,391,954	-14.95% M
Utility Revenue Bond Sinking Fund (403)	335,930	-	335,930	-	335,930	0.00%
Renewal and Replacement Fund (406)	1,192,588	(398,377)	794,211	(573,566)	220,645	-72.22% N
Vehicle and Equipment Replacement Fund (407)	779,434	(110,503)	668,931	293,365	962,296	43.86% O
Water System Impact Fee Fund (408)	508,271	20,743	529,014	(444,700)	84,314	-84.06% P
Wastewater System Impact Fee Fund (409)	791,292	(20,441)	770,851	55,145	825,996	7.15%
Stormwater Fund (410)	617,184	(293,351)	323,833	19,586	343,419	6.05%
2007 Utility Rev Bonds Construction Fund (415)	1,127	-	1,127	-	1,127	0.00%
2010 Utility Rev Bonds Construction Fund (416)	988	-	988	-	988	0.00%
2010 Utility Rev Bonds Construction Fund (417)	2,133	-	2,133	-	2,133	0.00%
Twin Rivers Golf Fund (480)	(731,451)	111,721	(619,730)	50,422	(569,308)	-8.14%
TOTAL ENTERPRISE FUNDS	14,174,509	(6,203,193)	7,971,316	(1,371,822)	6,599,494	-17.21%

INTERNAL SERVICE FUNDS

Fleet Maintenance Fund (504)	(25,750)	1,918	(23,832)	15,359	(8,473)	-64.45% Q
Medical Insurance Fund (510)	1,618,792	71,531	1,690,323	199,938	1,890,261	11.83% R
Insurance Deductible Fund (512)	-	-	-	-	-	0.00%
TOTAL INTERNAL SERVICE FUNDS	1,593,042	73,449	1,666,491	215,297	1,881,788	

TOTAL ALL FUNDS **\$ 43,798,138** **\$(14,152,234)** **\$ 29,440,722** **\$ (2,260,901)** **\$ 27,040,930**

Notes:

- 1** Section 166.241 of Florida Statues required that all budgets be balanced; that is, total anticipated revenues must equal total estimated expenditures. If expenditures exceed revenues, fund balance may be used and recognized as a revenue source. The City's Reserve Policy governs the use of Fund Balance. Additionally, if revenues exceed expenditures, reserve for contingencies may be used and recognized as an expenditure source.
- 2** Budget Guidelines state the General Fund unappropriated fund balance will be maintained at a minimum equal to fifteen percent (15%) of the annual General Fund budget.
- 3** Provided explanations below for percentage change greater than 10%:
- A** Reserve will be accumulated for future capital projects.
- B** Revenues decreasing; use of fund balance is necessary to balance the budget.
- C** Expenses will be allocated from reserve once projects are determined.
- D** Fund Balance is being used for capital improvement project commitments in FY 2020-21.
- E** Transferred funds to the General Fund to assist with the salaries for SRO's.
- F** Expenses will be allocated from reserve once projects are determined.
- G** Revenues remain consistent with FY 2019-20. A small amount of funding is budgeted to Reserve for Contingency.
- H** Budgeting the replacement of trees; projected revenues are non-recurring and are therefore not budgeted.
- I** Fund Balance is being used for capital improvement project commitments in FY 2020-21.
- J** Fund Balance is being used for vehicle replacements in FY 2020-21.
- K** Fund Balance is being used for capital improvement project commitments in FY 2020-21.
- L** Budgeting for use of remaining 2nd Generation Sales Tax Funds.
- M** Budgeting for multiple large capital improvement projects.
- N** Fund Balance is being used for Renewal and Replacement of the different components of the Utility System.
- O** Reserve will be accumulated for future vehicle replacements, as recommended by the Vehicle Replacement Schedule.
- P** Fund Balance is being used for capital improvement project commitments in FY 2020-21.
- Q** Expenses will be allocated from reserve once projects are determined.
- R** Expenditures exceed revenue projections.

Position Authorization Summary

FY 2016-17 through FY 2020-21

		FY 16-17 Budget	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget	FY 19-20 vs FY 20-21
<i>Administration and General Government</i>							
<u>Legislative and Executive Services</u>							
1100	City Council	0.00	0.00	0.00	0.00	0.00	0.00
1200	City Manager	2.00	1.00	1.00	1.00	1.00	0.00
1202	City Clerk	3.00	3.00	3.00	3.00	3.00	0.00
1205	Public Information	3.00	4.00	4.00	4.00	4.00	0.00
1400	City Attorney	0.00	0.00	0.00	0.00	0.00	0.00
Total: Legislative and Executive Services		8.00	8.00	8.00	8.00	8.00	0.00
<u>Human Resources</u>							
1201	Human Resources	5.00	5.00	5.00	5.00	5.00	0.00
<u>Finance</u>							
1301	Accounting & Fiscal Services	6.70	7.70	7.70	7.70	7.70	0.00
1302	Purchasing	1.00	1.00	1.00	1.00	1.00	0.00
1303	Information Technology	7.00	7.00	7.00	7.00	7.00	0.00
Total: Finance		14.70	15.70	15.70	15.70	15.70	0.00
<u>Management Services</u>							
1305	Management Services	1.00	0.00	0.00	0.00	0.00	0.00
<u>Development Services</u>							
1500	Development Services Administration	2.00	2.00	2.00	2.00	3.00	1.00 A
1501	Comprehensive Planning	3.00	4.00	4.00	4.00	4.00	0.00
1502	Development Review	3.00	3.00	3.00	3.00	3.00	0.00
2403	Code Enforcement	4.00	4.00	4.00	4.00	3.00	-1.00 B
Total: Development Services		12.00	13.00	13.00	13.00	13.00	0.00
Total: Administration and General Gov.		40.70	41.70	41.70	41.70	41.70	0.00
<u>Police Department</u>							
2100	Police Admin & Accreditation	7.00	7.00	7.00	7.00	7.00	0.00
2101	Community Policing & Patrol	44.00	44.00	44.00	45.00	47.00	2.00 C
2103	Police Records	1.625	1.750	1.750	1.75	1.75	0.00
2104	Community Involvement	8.00	11.00	13.00	14.00	13.00	-1.00 D
2105	Criminal Investigations	8.00	7.00	7.00	7.00	7.00	0.00
2106	Community Response Team	7.00	7.00	7.00	7.00	6.00	-1.00 E
2107	Police Education & Training	1.00	1.00	1.00	1.00	1.00	0.00
Total: Police Department		76.625	78.750	80.750	82.750	82.750	0.000
<u>Fire Department</u>							
2200	Fire Admin & Emergency Mngt	2.00	2.00	2.00	2.00	2.00	0.00
2201	Fire Suppression and Rescue	49.00	49.00	49.00	49.00	49.00	0.00
2202	Fire Prevention	2.00	2.00	2.00	3.00	3.00	0.00
2203	Fire Education & Training	1.00	1.00	1.00	1.00	1.00	0.00
Total: Fire Department		54.00	54.00	54.00	55.00	55.00	0.00
<i>Recreation and Parks Department</i>							
<u>Administration and Maintenance</u>							
7200	Recreation & Parks Administration	2.00	3.00	3.00	3.00	3.00	0.00
7204	Athletic Field & Park Maintenance	13.00	13.00	13.00	14.00	21.00	7.00 F
7210	Facility Maintenance & Custodial Services	4.50	9.00	9.00	10.00	13.00	3.00 G
1910	General Facility Maintenance	4.50	0.00	0.00	0.00	0.00	0.00
Total: Administration and Maintenance		24.00	25.00	25.00	27.00	37.00	10.00

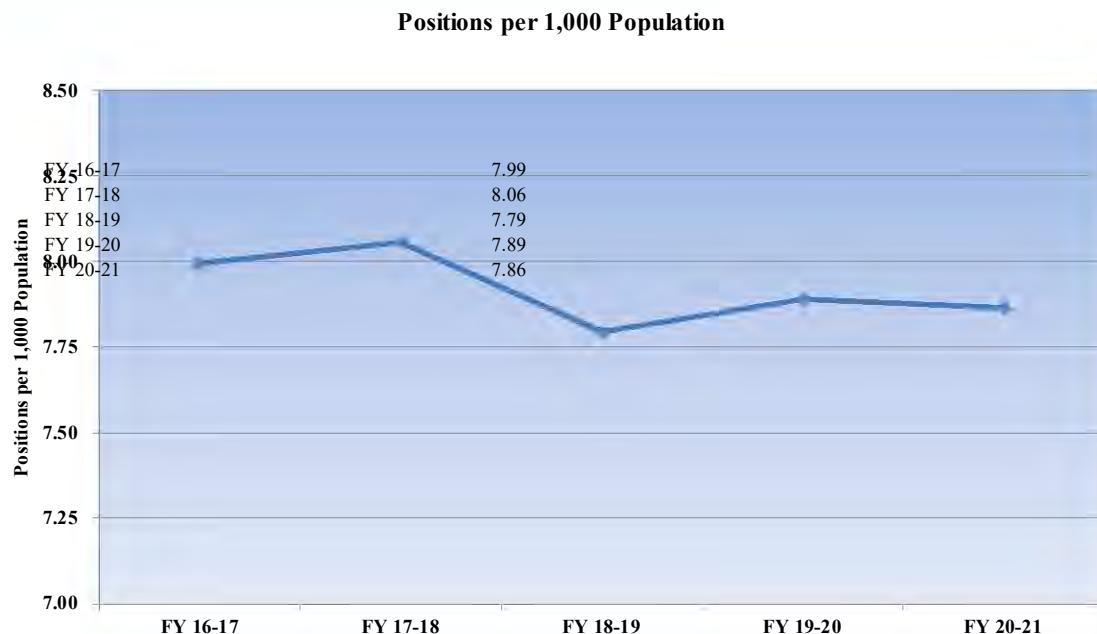
Position Authorization Summary

FY 2016-17 through FY 2020-21

		FY 16-17 Budget	FY 17-18 Budget	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget	FY 19-20 vs FY 20-21
Recreation and Parks Department, continued							
Recreation Programming							
7201	Riverside Recreation Center	5.50	6.00	6.00	6.00	6.00	0.00
7202	City Sponsored Athletics	6.50	8.25	8.25	8.25	7.25	-1.00 H
7206	Concessions	3.00	0.00	0.00	0.00	0.00	0.00
7208	Oviedo Boulevard Aquatics	4.50	4.00	4.00	5.00	4.00	-1.00 I
7211	Recreation Special Events	0.50	0.00	0.00	0.00	0.00	0.00
7212	Oviedo on the Park	12.50	15.50	15.50	15.50	7.50	-8.00 J
Total: Recreation Programming		32.50	33.75	33.75	34.75	24.75	-10.00
Total: Recreation and Parks Department		56.50	58.75	58.75	61.75	61.75	0.00
Public Works Department							
Administration							
1901	Engineering & Inspection Services	4.00	0.00	0.00	0.00	0.00	0.00
3800	Stormwater Admin, Engineering & Permittin	3.00	3.50	3.50	3.50	3.50	0.00
4100	Public Works Administration	1.00	1.00	1.00	2.00	2.00	0.00
Total: Administration		8.00	4.50	4.50	5.50	5.50	0.00
Fleet Maintenance							
5104	Fleet Maintenance	4.00	5.00	5.00	5.00	5.00	0.00
Total: Fleet Maintenance		4.00	5.00	5.00	5.00	5.00	0.00
Operations and Maintenance							
3802	Stormwater Maintenance	9.00	9.00	8.00	8.00	8.00	0.00
4106	Grounds & ROW Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
4107	Sidewalks & Streets Maintenance	8.00	9.00	9.00	9.00	9.00	0.00
Total: Operations and Maintenance		17.00	18.00	17.00	17.00	17.00	0.00
Water and Wastewater Utility							
3300	Administration	7.00	11.00	14.00	13.00	13.00	0.00
3301	Utility Billing and Customer Service	6.00	6.00	5.00	5.00	5.00	0.00
3302	Water Production	5.50	5.00	6.00	6.00	6.00	0.00
3303	Water Distribution and Maintenance	8.00	8.00	9.00	9.00	9.00	0.00
3306	Water Conservation	1.00	1.00	1.00	1.00	1.00	0.00
3308	Cross Connection and Control	1.00	1.00	1.00	1.00	1.00	0.00
3501	Wastewater Collection & Reuse Distribution	5.00	6.00	6.00	6.00	6.00	0.00
3503	Alafaya Wastewater and Reclaimed	6.50	5.00	6.00	6.00	6.00	0.00
Total: Water and Wastewater Utility		40.00	43.00	48.00	47.00	47.00	0.00
Total: Public Works Department		69.00	70.50	74.50	74.50	74.50	0.00
Total: Full Time and Regular Part Time		296.825	303.700	309.700	315.70	315.70	0.000
Other: Seasonal and Temporary Employees		17.69	17.69	17.69	17.69	17.69	0.00
Total Positions		314.52	321.39	327.39	333.39	333.39	0.000
Positions per 1,000 Population **		7.99	8.06	7.79	7.89	7.86	
** Number of positions per 1,000 population excludes seasonal and temporary employees.							
Oviedo Population		37,128	37,701	39,739	40,021	40,145	

Position Authorization Summary

FY 2016-17 through FY 2020-21



FY 2020-21 Position Authorization Summary Details

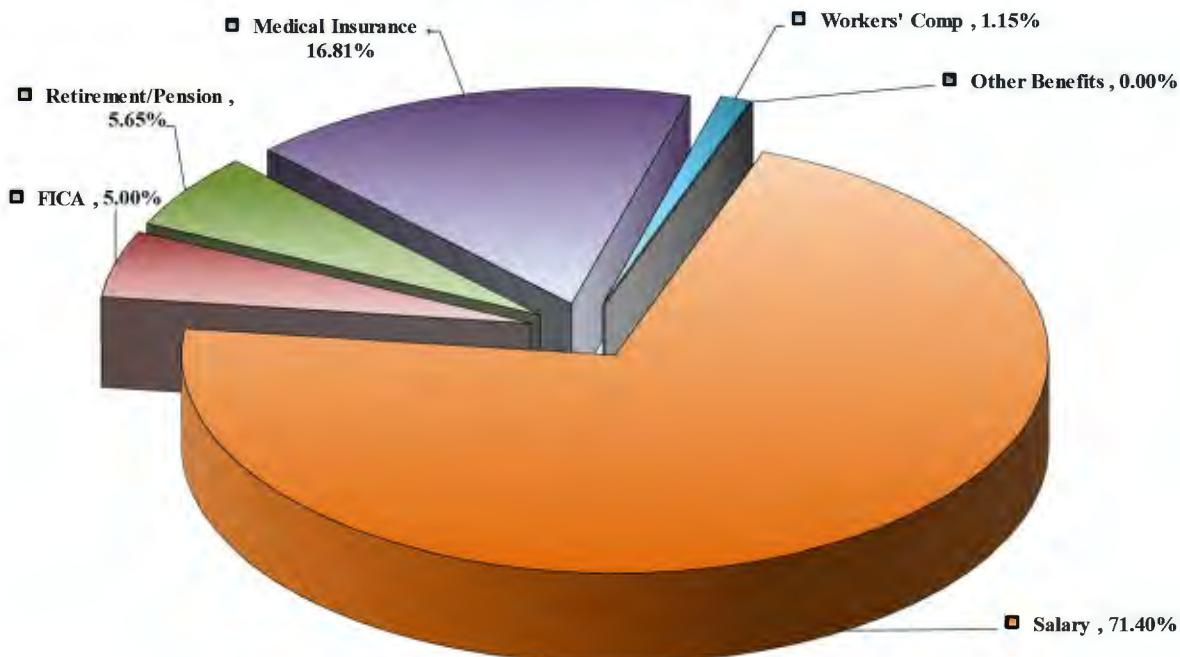
- A. Reclassed Code Enforcement Specialist to Development Services Specialist and moved from 2403 to 1500.
- B. Reclassed Code Enforcement Specialist to Development Services Specialist and moved from 2403 to 1500.
- C. Moved One Police Officer from 2104 and One Detective from 2106, both to 2101.
- D. Moved One School Resource Officer position to 2101.
- E. Moved One Detective position to 2101 as a Police Officer.
- F. One Crew Leader moved from 7212; Three Maintenance Worker I moved from 7212; One Maintenance Worker II moved from 7212. Field Monitor Supervisor reclassified to Crew Leader and moved from 7202. Aquatics Maintenance Tech reclassified and moved to 7204 as a Crew Leader.
- G. Three Building Custodians moved from 7212.
- H. Field Monitor Supervisor reclassified to Crew Leader and moved to 7204.
- I. Aquatics Maintenance Tech reclassified and moved to 7204.
- J. Three Building Custodians moved to 7210; One Crew Leader moved to 7204; Three Maintenance Worker I moved to 7204; One Maintenance Worker II moved to 7204.

Composition of Personnel Costs

FY 2020-21 and 4 Prior Fiscal Years (All Funds Combined)

	Salary	FICA	Retirement/ Pension	Medical Insurance	Workers' Comp	Other Benefits	Total
FY 20-21 Adopted Budget							
Cost	19,665,447	1,376,975	1,556,021	4,630,049	315,636	-	\$ 27,544,128
Cost per \$100 of Salary		7.00	7.91	23.54	1.61	-	40.06
Percent of Total	71.40%	5.00%	5.65%	16.81%	1.15%	0.00%	100.00%
\$ Increase (Decrease) from PY	506,326	195	475	152,994	28,516	-	688,506
% Increase (Decrease) from PY	2.64%	0.01%	0.03%	3.42%	9.93%	0.00%	2.56%
FY 19-20 Adopted Budget							
Cost	19,159,121	1,376,780	1,555,546	4,477,055	287,120	-	\$ 26,855,622
Cost per \$100 of Salary		7.19	8.12	23.37	1.50	-	40.17
Percent of Total	71.34%	5.13%	5.79%	16.67%	1.07%	0.00%	100.00%
% Increase (Decrease) from PY	4.18%	4.44%	11.88%	3.61%	-48.69%	0.00%	3.37%
FY 18-19 Adopted Budget							
Cost	18,391,190	1,318,311	1,390,317	4,321,071	559,615	-	\$ 25,980,504
Cost per \$100 of Salary		7.17	7.56	23.50	3.04	-	41.27
Percent of Total	70.79%	5.07%	5.35%	16.63%	2.15%	0.00%	100.00%
FY 17-18 Adopted Budget							
Cost	17,052,995	1,238,044	1,265,106	3,929,672	532,951	-	\$ 24,018,768
Cost per \$100 of Salary		7.26	7.42	23.04	3.13	-	40.85
Percent of Total	71.00%	5.15%	5.27%	16.36%	2.22%	0.00%	100.00%
FY 16-17 Adopted Budget							
Cost	16,223,924	1,186,020	1,111,796	3,497,945	411,169	-	\$ 22,430,854
Cost per \$100 of Salary		7.31	6.85	21.56	2.53	-	38.26
Percent of Total	72.33%	5.29%	4.96%	15.59%	1.83%	0.00%	100.00%

FY 2020-21: Salary and Benefits as a % of Total Personnel Costs



Initiatives

City Clerk:

- Processed nine hundred thirty-four (934) lien searches.
- Prepared agendas and finalized minutes.
- Monitored election reports that were due for the 2019 election. Finalized 2019 Election. Ensured the election candidates' final reports were completed and submitted to the Supervisor of Elections.
- Prepared for new Mayor and Council Member; updated SIRE database, ordered business cards, name plates for dais, name tags, and other miscellaneous items required for new members.
- Verified all documents housed in the Clerk's G drive were in SIRE. Reviewed and edited miscellaneous documents residing in the SIRE document imaging database to ensure entries were legible, indexed correctly, and easily accessible when searched.
- Records Specialist completed conversion of microfilm documents to electronic format, and continues to index, and upload them to OnBase. Remaining microfiche will be converted in the future.
- Completed the review, scanning, and uploading to OnBase of the City records that were stored at the Department of States Records Center in Tallahassee.
- Scanned all old versions of the Land Development Code into OnBase.
- Records Specialist provided AV support for Special Magistrate meetings.
- Records Specialist trained Development Services staff on AV support for Special Magistrate Meetings.
- Completed the contracting process for the conversion of SIRE document imaging to OnBase. Attended the OnBase training courses for system admin. Configured OnBase user groups for searchers, importers, and administrators. Trained staff members to use OnBase. Met with Police Chief to discuss Police Department needs for OnBase. Attended weekly meetings with Hyland to discuss OnBase conversion and configuration. Contacted OnBase programmers daily to discuss configuration details, issues, and fixes. Wrote Standard Operating Procedures for OnBase use by searchers, importers, and administrators. SOP's were tested by various individuals to ensure user understanding. Reviewed, scanned, indexed, and uploaded the IT Director's records/documents into OnBase.
- Reviewed and updated clerk book SOP's. Began the OnBase conversion, configuration, and testing. Converted many of the microfilm documents to electronic format, indexed, and uploaded them to OnBase.
- Finalized the contract to convert the SIRE agenda software to PrimeGov software to include closed captioning. Began conversion process of SIRE (agendas and minutes) to PrimeGov. Attended weekly meetings with PrimeGov regarding conversion process and document design. Met with PrimeGov representative for three days to determine workflow process design and to discuss ADA required forms and templates. Designed and submitted all required forms and templates to the company that does the ADA conversion.
- Continued conversion process of SIRE (agendas & minutes) to PrimeGov.
- Attended weekly meetings with PrimeGov regarding conversion process and document design review and improvements.
- Deputy Clerk continued to review the designed and submitted PrimeGov forms and templates to trouble shoot problems with the conversion process and make improvements to the forms and process.
- Completed PrimeGov go live.

Initiatives

- Continued training on use of PrimeGov templates, workflow, and minutes software.
- Continued training staff on use of PrimeGov agenda software.
- Surplus old equipment.
- Provided ZOOM training to staff when necessary.
- Continued discussions with the Assistant City Manager and IT Director regarding ADA website compliance and interface with the agenda and document imaging software.
- Completed dispositioning old documents for the City Manager's Office, and continued dispositioning records for the Clerk's Office and IT Director's Office.
- Hosted the Tri-County Luncheon and CALNO meeting.
- Prepared resolutions and obtained recognition plaques for departing Mayor and Council Member.
- Selected new location for records storage. Began process to transfer records from the current storage location to the new storage location. Provided supplies and safety equipment to the records storage facility.
- Ensured all City records have been moved to the new records storage facility.
- Prepared annual disposition report and forwarded to State.
- Provided Constitution Week Proclamations for Council to present.
- Completed 2020 Election Qualifying.
- Received and processed Election campaign reports for candidates.
- Records Specialist and Deputy Clerk attended online courses required to obtain CMC certifications.
- Obtained the lot mow lien calculation criteria from Finance to be able to calculate interest on liens and provide to citizens requesting payoffs.
- Drafted a Public Records Ordinance and a Service of Process Resolution, both of which are awaiting City Attorney review and approval.
- Prepared purchasing documents for Neopost Postage Machine lease. Received and setup new postage machine and trained users.
- Advertised for applications for the new Sustainability Task Force and the Fire Pension Board.
- Prepared Charter Review Committee member packages and designed setup of Council Chambers for the meetings. Attended Charter Review Committee meeting.

Development Services:

- Adopted four (4) Architectural Design Orders.
- Unveiled the first City mural at Center Lake Park, which was promoted by the City Public Arts Program funded by the CRA in December 2019.
- Unveiled the second City mural at Round Lake Park, which was promoted by the City Public Arts Program.
- Printed postcards displaying the top designs for the Round Lake Park mural. The postcards are being sold to disseminate the Public Arts Program and to capture contributions to the Public Arts Fund.
- The City undertook 69 pre-application meetings.

Initiatives

- The City initiated the Comprehensive Plan Update and VHB led 3 virtual open houses to the public and three stakeholder meetings: one with the Old Downtown, another with the development community; and the third one with the ION group.
- On August 3, 2020, the city Council approved Resolution No. 3942-20 establishing the Sustainability Task Force.

Finance:

- Enterprise Fleet Management sold several fully depreciated City vehicles generating proceeds in excess of \$103,000 for the vehicle replacement program.
- Received acceptance from the Florida Department of Revenue on the City of Oviedo's Truth in Millage (TRIM) certification.
- Submitted the FY 2019-20 Adopted Budget Book to the GFOA for review and consideration for the Distinguished Budget Presentation Award.
- Completed fieldwork for the City's FY 2018-19 audit with Purvis Gray & Company, LLP.
- Attended Police and Fire Pension meetings.
- FY 2018-19 Year End Budget Adjustment and Carryforward Agenda Items approved by City Council.
- Completed field audit work for the FY 2018-19 Comprehensive Annual Financial Report.
- Held two (2) FY 2020-21 Budget Kickoff meetings, one for Capital Outlay and one for the City's operating budget.
- Released an RFP to provide tax-exempt financing, Lease Purchase Agreement, Series 2020.
- Selected Banc of America for Lease Purchase Agreement, Series 2020, and worked with Banc of America, the City Attorney, Bond Counsel, and the City's Financial Advisor to prepare necessary documents for Lease closing.
- Facilitated August Budget Workshop for finalization of the FY 2020-21 City Budget.
- Held two budget hearings in September.
- Obtained City Council approval to set the final millage rate at 5.2820 mills.
- Filed millage rate forms with the appropriate agencies.
- Obtained City Council approval of the FY 2020-21 City Budget at the September 21, 2020 budget hearing.
- Initiated year end close procedures to facilitate year end budget adjustments and carryforward requests.
- Approved an inter-local agreement with Seminole County for reimbursement of expenditures related to COVID-19 with CARES Act funding.
- Worked with FDEM to submit additional documentation related to the denial of claims for Live Oak and Little Creek expenses from Hurricane Irma.
- Began process to refinance the Taxable Utility Revenue Bonds, Series 2010B.

Information Technology:

Technology Services

- Upgraded Naviline from version 9.1 to HTML5.
- Converted SIRE document management system to OnBase document management.
- Deployed live version of PrimeGov agenda management software.

Initiatives

- Deployed new VMWare host ESX-J with Nvidia Grid implementation.
- Attended VMWare certification upgrade training.
- Passed FDLE technical audit with no deficiencies.
- Deployed new City Council iPads.
- Implemented RecTrac ID card feature for Recreation and Parks.
- Enrolled in Cyber Information Sharing and Collaboration Program (CISP) through the Department of Homeland Security.
- Upgraded Beacon software from version 3.62 to version 4.02 for security code rotation CJIS requirement.
- Installed new Microfiche reader in City Clerk's office.
- Installed Genetec access control in the Public Works Administration Building and two (2) additional doors in City Hall.
- Replaced Kantec access control systems at the Gymnasium and Aquatic Facility and Police Department with Genetec access control.
- Replaced Tyco burglar alarm at CareHere with Genetec burglar alarm.
- Prepared additional laptops and virtual units for work at home support due to COVID-19.
- Purchased additional Microsoft licenses to support remote staff due to COVID-19
- Ordered replacement laptops and desktops for out of warranty hardware.
- Updated Rectrac from version 3.1.10.00 to version 3.1.10.02.
- Installed Cisco encryption on connection from COPS center to City Hall.
- Updated all City computers to Windows build 1909.
- Completed infrastructure install in new concession building at OSC.
- Upgraded Spectrum internet circuit for Oviedo free Hotspot.
- Purchased additional Microsoft licenses to support remote staff.
- Upgraded GIS server from Windows 2008 to Windows 2019.
- Enhanced language on web payment page for utilities.
- Worked with Seminole County Fire to deploy new AutoCad system for Oviedo Fire vehicles

GIS

- Created maps for City events:
 - Festival of Frights.
 - Great Day in the Country.
 - 12 Days of Christmas.
 - Bark Park.
 - Bark and Brew.
 - Mardi Gras.
 - MLK.
 - Egg-ceptional Family Festival.
 - Wood Street opening.
 - State of the City.
- Updated map for 2019 election.
- Updated route for Santa Tracker app and activated it December 9-13.
- Updated lift station locations in the GIS.
- Updated utility service areas in the GIS for sewer and water.

Initiatives

- Updated Damage Assessment software for 2020.
- Updated service areas for utility boundaries in GIS and verified with Seminole County.
- Worked on Utility SQL Script to output data into GIS from NaviLine per Public Works request.
- Created Map Book for PD.
- Create Roadway Bulletin Maps for Public Works as requested.
- Finished updating addresses with Plat/Subdivision numbers in Naviline.
- Continue to clean up Addressing miscellaneous points in Naviline and add what they are in the system. Ex. (Lift Station, Utility, Wall, SFR, Duplex, Apt.)
- ARCGIS upgrade 10.5.1 to 10.7.1.
- Installed upgrade on GIS Users computers and pathed everyone to the new server.
- Prepared data for Census 2020 New Construction Update.
- Participated in GIS Day at UCF on November 14, 2019.
- Created Survey 123 app for Public Works for tracking contaminated soil removal.
- Created Enclave, Location Map, FLU, Zoning, and Proposed maps for Development Services.
- Cleaned up Zoning Codes, IN and OUT codes, and Subdivision Plat Numbers, and Names in Naviline via GIS.
- GIS data requests Future Lane Use, Zoning.
- Provided Public Works with the residential street names, addresses, and subdivision names for proposals for residential solid waste providers.
- Provided water meter database request to Siemens.
- Provided Percent of Area/Acres for Agriculture, Commercial/Industrial, and Residential in the Oviedo Run area with 500 ft. hydrant buffer for Fire grant.
- Submitted fifteen thousand one hundred twenty-five (15,125) addresses to the Florida Department of Revenue for an increase of one thousand eight hundred forty-one (1,841) addresses from the 2014 count of thirteen thousand two hundred eighty-four (13,284) addresses. Finance will see an increase in revenue for the additional addresses.
- Approved 2020 population for the City of Oviedo 40,145 through verifying CO's from April 2019-2020 (Bureau of Economic and Business Research University of Florida) sent the new population report for us to approve.

Human Resources:

Recruitment and Selection Employment Services

Recruited for thirty-eight (38) position vacancies and filled twenty-four (24) positions.

- Hired twenty-four (24) employees to fill various department vacancies.
- Processed one hundred sixty-four (164) personnel actions.
- Reviewed and processed six hundred sixty-five (665) applications for employment.

COVID Response for Recruitment – Continued “Virtual” On-boarding process enabling the HR Department to adhere to social distancing guidelines.

Safety Program

The Human Resources Department coordinates and chairs the Safety Committee. Safety Accomplishments to date include:

Initiatives

- Replaced all expired AED pads and batteries in the fifteen (15) AED units located within the public spaces of City buildings.
- Sent out information to all employees with best practices to prevent spread of COVID-19.
- Communicated use of PPE to departments and employees to help mitigate the spread of COVID-19.
- Worked with departments to recommend and secure supplies of recommended PPE.
- The following topics were viewed and/or shared with staff:
 - Pre-Trip Inspection: The Circle of Safety.
 - HAZWOPER – Donning, Doffing, and Decontamination.

Training and Employee Development

The HR Department coordinated twenty-eight (28) employee development trainings conducted by outside vendors such as FirstNet and Dramatic Solutions. The following training topics were provided:

- Bloodborne Pathogens.
- Contractual Risk Transfer.
- Creating a Total Service Experience.
- Cybersafe Cybersecurity.
- Diversity & Inclusion in the Workplace.
- E-mail in the Workplace.
- Ethical Decision Making in the Workplace.
- Fire Prevention.
- Hand & Finger Safety.
- Harassment Prevention for Employees.
- Intent vs. Impact – Sexual Harassment Awareness for Today's Workplace.
- Lane Use. Intersections.
- Listening Skills.
- New Employee Safety Orientation.
- Power of Respectful Language.
- Practicing Hand Hygiene.
- Sexual Harassment Prevention.
- The Role of Customer Service.
- Workers' Compensation Injury or Illness Business Cards.
- Workplace Bullying and Violence Prevention.
- Workplace Ergonomics.
- Ladder Safety
- Vehicle Care and Maintenance
- Space & Time Management
- Fall Protection
- Preparing Your Workplace for COVID-19
- COVID-19: A Pandemic Response
- 8 Tips for Working from Home

Initiatives

Risk Management

The City is self-insured for property and casualty claims. The HR department processes all workers' compensation, general liability, property, and auto claims against the City. HR investigates, adjusts, and works towards settling each claim. The following claims have been managed by the department for the first and second quarters:

- Reviewed and investigated sixteen (16) workers' compensation claims.
- Reviewed and investigated five (5) property claims.
- Reviewed and investigated twelve (12) liability claims.
- Reviewed and investigated thirteen (13) auto claims.

COVID 19 Emergency Response

- Assisted departments in transitioning employees on telework assignments back to the workplace. Approximately 85% of those previously on telework assignments have returned.
- Reviewed and helped manage the isolation orders of City employees who were required to self-quarantine as a precaution.
- Facilitated interdepartmental communication/response to potential cases/exposures to ensure the health & safety of staff.
- Coordinated the rollout of Vacation Travel Request protocol.
- Continued to provide PPE to newly hired and existing employees.
- Facilitated the Child Care Application/Authorization for First Responders to receive free emergency childcare assistance during the pandemic.

Safety Orientation for New Hires

FirstNet Learning System, through PRM, provides safety and compliance training. All new hires, promotions, and supervisory personnel will go through assigned classes. FirstNet covers all core compliance and safety training topics which include sexual harassment, diversity, personal protective equipment, hazard communications, and reporting of workers' compensation and auto accidents. Conducted ten (10) new hire safety orientation sessions with a total of twenty-three (**23**) employees.

- Developed online PowerPoint presentation for delivering Safety Orientation material to new hires.
- Continued "Virtual" Safety Orientation via an on-line PowerPoint presentation for delivering Safety Orientation material to new hires.

Safety Training

Shared the following training opportunities and Safety Talk topics with the Safety Committee to be distributed to their departmental staff:

- Customer Service: Our Business in the Service Business.
- Defensive Lane Changing.
- Fire Prevention: Know How to Prevent Fires.
- Hand & Finger Safety: Don't Take Your Hands for Granted.
- Preventing the Spread of Bloodborne Pathogens.

Initiatives

- What is Ergonomics.
- Safety on the Road: Walk Around Your Vehicle Before You Drive
- Safety on the Road: You Need Your Space
- Slips and Falls: Falls Hurt from All Heights

Wellness and Health Care Management

- Implemented open enrollment selections for new benefit year 2019/20, audited and updated payroll with new benefits and rates.
- Promoted wellness through monthly meeting of Wellness Committee with city-wide representatives.
- Promoted wellness by hosting the third annual Project Zero Challenge. Participants were encouraged to maintain their weight during the holidays. Of the one hundred sixteen (116) weighing in, one hundred four (104) weighed out in mid-January with a 90% completion rate. Of the one hundred four (104), eighty-six (86) maintained or lost weight during the holidays for a total of one hundred forty (140) pounds. Awarded \$25 gift cards to the eighty-six (86) employees and held a raffle with one (1) employee receiving sports equipment and running shoes.
- Distributed wellness incentive awards to thirty-six (36) employees, representing 14% of eligible participants during the second quarter, who received \$50 gift cards for completing their Annual Health Assessment at the Wellness Center.
- Organized the fourth annual 8-week Walking Challenge with over ninety-eight (98) employees participating and eighteen (18) teams.
- Created an online Benefit Orientation presentation for delivery to new hires during the COVID-19 pandemic in order to maintain social distancing. Transitioned from an in-person onboarding process to online conditional offer and final offer procedures enabling the HR Department to adhere to social distancing requests.
- Assisted employees and retirees with claims and reimbursements for medical deductible expenses.
- Compiled and audited 1095Cs to all employees, retirees, and cobra participants in compliance with Federal requirements of the ACA and approved and submitted 1094C document for the City of Oviedo.
- Managed the FMLA, short-term and long-term disability programs. Thirty-seven (37) employees utilized leave either on a continuous or intermittent basis.
- Promoted retirement planning by offering monthly meetings for employees.
- Managed benefit changes and employee communications in accordance with employer's responsibilities under the CARES Act.
- Prepared for upcoming Benefit Year FY2020-21, reviewing contracts and identifying renewals and necessary rate quotes.
- Executed Virtual Open Enrollment for FY2020-21 Benefit Year.

COVID-19 Emergency Response

- Prepared City Telework Policy and Request Form and rolled out program.
- Reviewed and placed nine (9) employees on telework assignments.
- Assisted departments in coordinating the transition to a four-day, ten-hours per day work schedule.

Initiatives

- Drafted Vacation Travel Request Policy.
- Reviewed and helped manage the isolation orders of two (2) City employees who were required to self-quarantine as a precaution.
- Reviewed the new FFCRA legislation and drafted COVID-19 Sick Leave and Emergency Family and Medical Leave Policies.
- Instituted a new HR employee rotational telework schedule to achieve social distancing.
- Assessed employees' on-the-job exposure risks and recommended social distancing strategies to departments.
- COVID-19 Response for New Hire Benefit Orientation – Continued to offer online or teleconference New Hire Benefit Orientation enabling the HR Department to adhere to social distancing guidelines.

Records Management

- Created an electronic log of all terminated budgeted employee personnel files containing date of hire, position held, date of separation, and date file will meet retention requirements and be eligible for destruction.
- Identified and boxed up thirty (30) banker boxes of non-public safety terminated files prior to 2015 to be moved from the HR file room to the HR archives located in the City's Employee Wellness Clinic.
- Responded to and completed thirty-eight (38) public records requests.
- Maintained and updated an electronic log of all terminated budgeted employee personnel files containing date of hire, position held, date of separation and date file will meet retention requirements and be eligible for destruction.

Public Information

- Produced eighteen (18) internal publications for Public Works, Utilities, Stormwater, and Oviedo in the News.
- Handled six hundred seventy-six (676) internal media requests.
- Broadcasted sixteen (16) public meetings.
- Posted seven hundred thirty-six (736) Facebook posts.
- Posted seven hundred ten (710) Twitter posts.

Public Safety Initiatives Included:

Police

- Crime Prevention:
 - Assisted in County-wide traffic enforcement detail.
 - Conducted Best Foot Forward operations.
 - Provided traffic control for the Oviedo High School parade.
 - Increased patrols for Halloween and Christmas.
 - Enforced social distancing due to the COVID-19 pandemic.
 - Conducted twenty-five (25) alcohol checks.
 - Conducted thirty (30) tobacco checks.
 - Conducted four (4) search warrants.

Initiatives

- Investigated four hundred twenty-eight (428) cases, with one hundred seventeen (117) cases cleared.
- Had seventy-four (74) callouts.
- Responded to thirteen (13) death investigations.
- Conducted ten (10) backgrounds checks for new employees.
- Hosted, Held, Provided or Participated in the Following:
 - Santa Around Town.
 - Coffee with a Cop.
 - National Night Out.
 - Shop with a Cop.
 - 2nd Annual Regional K-9 Competition.
 - Johnson Hill community clean-up.
 - 12 Days of Christmas.
 - Presentations at Partin Elementary School and Cross Life Church.
 - Cops N Cars for Kids.
 - Mardi Gras.
 - Bark and Brew.
- Community Policing
 - Completed a traffic homicide investigation.
 - Completed several escorts (Back the Blue and Presidential).
 - Completed all Power DMS and PRM training.
 - Completed quarterly audits; prepared reports for accreditation.

Recreation and Parks:

Cultural Center, Concessions & Special Events

- Hosted the Following:
 - 5th Grade Halloween Dance.
 - Festival of Frights.
 - Great Day in the Country.
 - 12 Days of Christmas.
 - Annual Prayer Breakfast in conjunction with OCIA.
 - Dr. Martin Luther King, Jr. Celebration and Parade.
 - Fitness 5K.
 - Mardi Gras.
 - Bark and Brew.
 - Wayne Hoffman, Mentalist and Illusionist.
 - Movie in the Park Series.
 - Monthly Food Truck Event.
 - Spring Bonkerz Comedy Night Series.
 - Ongoing rentals, meetings, and quarterly appreciation luncheons.
 - Independence Day Celebration and Oktoberfest were cancelled due to COVID19.
 - Many events such as Comedy Nights, Food Truck Thursdays, Dueling Pianos, and Movie in the Park were cancelled due to COVID19.

Initiatives

- All storage units have been sanitized, cleaned and reorganized. All tables and chairs were cleaned and sanitized. All the furniture and decorations in the green rooms were cleaned and sanitized. Batteries were changed in the votive candles and in other equipment such as lanterns for events. Staff assisted facilities with pressure washing and other cleaning and sanitizing.
- Concessions staff continued to perform deep cleaning and reorganizing to the concession stands. The swan boats and the dock were cleaned and sanitized. Many other special projects were completed as well.

Athletics & Gymnasium

- Facilitated the Following:
 - Annual gymnasium floor resurfacing.
 - Provided six (6) light towers to Shane Kelly Park for Youth Flag Football in February.
- Hosted the Following:
 - Oviedo Babe Ruth Opening Day at the Oviedo Sports Complex.
 - Florida Kraze Krush Soccer began their season at Shane Kelly Park.
 - Fall Archery Session 1 began on Saturday, August 22nd with 22 enrollees.
 - Fall Archery Session 2 registration opened on September 9th, Session 2 begins on October 31st.
 - Fall Youth Flag Football registration opened on Monday, August 24th, assessment day was held on Saturday, September 19th, with League play beginning on Saturday, October 3rd.
 - Open Gym Volleyball was introduced on Wednesday, September 9th.
 - Pickleball returned to the Gymnasium on Tuesday, September 15th, and is held Tuesday, Wednesday, & Thursday mornings from 9-11:30am.
 - The Horseshoe Club hosted a tournament on Saturday, September 5th at the Horseshoe Pits in Boston Hill Park.
 - The Wednesday morning WAIT Tennis League began their season on Wednesday, September 9th, at the Round Lake Park Tennis Courts.

Aquatics & Riverside

- Facilitated the Following:
 - Big Kahuna Pool Repairs:
 - Minor repairs to the membrane liner.
 - Replaced main drain covers.
 - Annual racquetball court floor resurfacing.
 - Poolside ADA chair lift at the Aquatic Facility and a second unit at the Riverside Pool.
 - The roofing truss repair project to the Multi-Purpose Room officially began on Tuesday, September 1st.
- Hosted the Following:
 - March Swim Lessons.
 - High School Water Polo.
 - Senior Book Club.
 - Summer Barracudas Swim Team.
 - Training Cudas registration opened with 35 participants.
 - High School swimming lessons.

Initiatives

- Homeschool Activity Program (HAP) returned to the community
- Riverside Park adjusted the operating hours of the Tennis Courts and Skate Park
- Brite Star Twirlers returned to Riverside Park.
- Beginning the week of July 6th all pavilions and shelters at Riverside Park are available for rental.

Facilities Maintenance

- Replaced the Following:
 - Failed flush sensors on toilets:
 - Center Lake Park Cultural Center.
 - Oviedo on the Park restrooms.
 - Fire alarm panels:
 - Fire Station 48.
 - Water Plant.
 - Exterior light globes at City Hall.
 - Door opener at the Public Safety Building.
 - Waterless urinal at Public Safety
 - Bard a/c unit at Medical Clinic
 - Pair of door springs at Fire Station #48
 - HVAC unit replaced at Fire Station # 48
 - Dry chemical fire suppression system was replaced in the Chemical Bldg. located at Shane Kelly
 - Shed roofs (3) at the Gym /Aquatics facility
- Repaired the Following:
 - Street Lights:
 - Oviedo on the Park.
 - Riverside Park.
 - Fire Station 48.
 - Gymnasium and Aquatic Facility.
 - City Hall.
 - Bay lights, bay door panels, and door switch at Fire Station 48.
 - Damaged floors and gutters at the Lawton House.
 - Fire alarm annunciator at Fire Administration.
 - Well pump at Gym / Aquatics facility
 - Masonry at Fire Station # 44/46
 - Dishwasher at Cultural Center
 - Masonry stone on front of Amphitheater stage at Cultural Center
 - Door locks at Concession Stands throughout the City
 - Lights at Riverside
- Facilitated the Following:
 - Elevator inspections:
 - City Hall.
 - Annex Building.
 - Public Safety Building.

Initiatives

- Fire Station #1.
- Fire suppression system inspections:
 - Fire Station #1.
 - Fire Station #48.
 - Gymnasium and Aquatic Facility.
 - Public Safety Building.
 - Shane Kelly Park.
 - City Hall.
 - Office of Information Technology.
- Fire extinguisher inspections city wide.
- Changed fire monitoring service:
 - Annex Building.
 - Gymnasium.
 - Riverside Park.
- Removed the bathroom partitions from the softball building at the Oviedo Sports Complex.
- Annual preventative maintenance on roll-up doors.
- Installation/removal of holiday decorations/lights at City Hall.
- Termite inspections:
 - City Hall.
 - Office of Information Technology.
 - Public Safety Building.
- Window cleaning:
 - City Hall.
 - Annex Building.
 - Public Safety Building.
 - Fire Station 1.
 - Gymnasium and Aquatic Facility.
 - Riverside Park.
 - Fire Administration Building.
 - Fire Station 48.
 - Public Works Administration Building.
 - Public Works Operations Building.
 - Center Lake Park Cultural Center.
- Annual roof inspections:
 - Medical Building.
 - West Mitchell Hammock Water Treatment Plant.
 - AM Jones Water Plant.
 - Wastewater Treatment Facility.
 - Cell tower building.
- Quarterly HVAC preventative maintenance for all units.
- Carpet cleaning at the Annex, City Hall and Public Works Admin.
- Painting of the Human Resource department and City Clerk's office
- Purchase of room purification devices for various City locations
- Staff meeting and PRM training
- Placement of social distance stickers on floor at City Hall, Annex, Gym, and Riverside

Initiatives

- Addition of plexiglass dividers to Public Safety, Annex, and Gym Concession Stand
- Maintained the Following:
 - Deep cleaning for COVID-19 virus:
 - City Hall.
 - Annex Building.
 - Public Safety Building.
 - Medical Center Building.
 - Fleet Building.
 - Dial Building.
 - Public Works Administration.
 - Water Plant.
 - Wastewater Plant.
 - Biannual carpet cleaning:
 - Public Safety Building.
 - Fire Station 48.
 - Center Lake Park Cultural Center.
 - Riverside Park.
 - City Hall:
 - Finance Department.
 - Council Chambers and lounge.
 - Annual Preventative Maintenance service on the Lochinvar Boiler at the Gym
 - Annual HVAC Preventative Maintenance for I.T. room at City Hall
 - Annual Fire Alarm and Fire Sprinkler inspections throughout the City
 - Semi Annual Fire Suppression Inspections at City Hall and Public Safety
 - Semi Annual kitchen hood cleaned at Fire Station # 44/46
 - Monthly elevator inspections performed at City Hall, Annex, Fire Station # 44/46 and Public Safety

Parks

- Repaired the Following:
 - Center Lake Park:
 - Swan boat lights.
 - A/C in Cultural Center kitchen.
 - Broken irrigation main line and irrigation damaged from auto accident.
 - Retaining wall.
 - Pavers.
 - All inoperable lights and branches on the holiday tree.
 - Bark Park:
 - Dog drinking fountain.
 - Damaged turf on culvert.
 - Oviedo on the Park:
 - Electrical outlets on poles and rack outlets on Oviedo Boulevard and Center Lake Lane.
 - Oviedo Sports Complex:
 - Light contactor at the batting cages.
 - Irrigation around playground and batting cages.

Initiatives

- Front Gate.
- Field and batting cage lights.
- Down spouts on gutters on new building.
- Broken fence off of West Broadway.
- Bleacher cover at softball complex.
- All outdoor basketball goals.
- Gymnasium and Aquatic Facility:
 - Pump start switch.
 - Irrigation pumping system at Aquatic Center.
- Riverside Park:
 - Pavilion washouts.
 - Portable water spicket at back pavilion.
- Round Lake Park:
 - Tennis court lights.
- Replaced the Following:
 - Center Lake Park:
 - Condensation pump.
 - Playground deck.
 - Planter damaged from auto accident.
 - Ground Covers.
 - Irrigation solenoids and decoder.
 - Round Lake Park:
 - Fence at basketball court.
 - Oviedo Sports Complex:
 - Sprinkler heads at the softball complex.
 - Irrigation lines.
 - Light contractor for batting cages.
 - Gates at softball fields.
 - Score tables for softball.
 - Flag Pole Ropes:
 - Lawton House.
 - Oviedo Sports Complex.
 - Gymnasium and Aquatic Facility.
 - Shane Kelly Park.
 - Friendship Park.
- Installed the Following.
 - Center Lake Park:
 - Holiday tree.
 - Pole banner and decorations.
 - Tarp to cover mural.
 - Memorial plaque.
 - Oviedo Sports Complex:
 - Batting cage light contactors.
 - Retaining wall at batting cages.

Initiatives

- Clay in batting cages.
- Fill dirt, lime rock, and forms for building.
- Concrete walkway around batting cages.
- Concrete around softball complex concession stand.
- Irrigation for new plants.
- Landscape stones around planters at softball complex.
- Drainage and catch basin around new building.
- Conduit for irrigation, fiber, electrical for new building.
- Warning track materials.
- All outdoor basketball goals after repairs.
- Round Lake Park:
 - Retaining wall and drain at new pavilion.
 - Base for building.
- Friendship Park:
 - New steps and decks on playground.
 - Rope and pully on flag pole.
- Maintained the Following:
 - Veteran wall fountain at Center Lake Park.
 - Irrigation system at the Oviedo Sports Complex.
 - Friendship Park.
 - Riverwoods Park.
 - Splash Zone.
 - All City playgrounds.
 - Fields:
 - Oviedo Sports Complex.
 - Shane Kelly Park.
 - Boston Hill Park.
 - Dog Parks:
 - Bark Park.
 - Center Lake Park Dog Park.
- Facilitated the Following:
 - Float construction for the holiday parade.
 - Pressure washing and deep cleaning of all park playgrounds and restrooms.
 - Center Lake Park:
 - Repair of the main fountain lights.
 - Removal of holiday decorations and holiday tree.
 - Oviedo Sports Complex:
 - Demolition of the softball building and concession stand.
 - Installation of new building at the softball section.
 - Reconditioning of infields 1 and 2.
 - Complete renovation of field 4.
 - Installation of concrete, fiber connection and irrigation.
 - Installation of drainage.
 - Relocation of fence gate.
 - Purchase of crimson stone for warning tracks.

Initiatives

- Round Lake Park:
 - Relocation of building.
- Event setup prior to COVID-19:
 - Great Day in the Country.
 - 12 Days of Christmas.
 - Festival of Frights.
 - Snow Mountain.
 - Holiday Classic Tournament.
 - Food Trucks.
 - Dr. Martin Luther King, Jr. Celebration.
 - Bark and Brew.
- Performed the Following Field Maintenance:
 - Installed 16,800 square feet of sod at Shane Kelly Park.
 - Installed 5,200 square feet of sod at Riverside Park.
 - Sod at Oviedo Sports Complex.
 - Complete cleanup and herbicide treatment of Shane Kelly Park, Center Lake Park, and Oviedo Sports Complex.
 - Aerated, double verti-cut, and fertilized all facilities.
 - Clay maintenance.
 - Fertilization of all sport fields at Shane Kelly Park, Long Lake Park and Oviedo Sports Complex.
- Completed the following Plantings and Treatments:
 - Center Lake Park:
 - Cleaned up and fertilized beds.
 - Plantings:
 - Flag pole bed at the Oviedo Sports Complex.
 - Entrance planters at Oviedo on the Park and Shane Kelly Park.
 - Pots and beds at Oviedo on the Park.
 - Silverthorne's at OSC.
 - Ground covers at CLP.
 - Flower pots at OSC.
 - Islands at Aquatic Center.

Public Works Design and Construction:

- Continued construction on the Regional Stormwater Pond (Solary Park) Project.
- Completed the SR426/CR419 Phase 2 Widening Project Landscape Improvements.
- Completed the Oviedo Water Reclamation Facility Building Improvements Design.
- Completed the Oviedo Water Reclamation Facility Generator Enclosure Improvements.
- Continued the Public Works Complex Phase 3 Building Improvements Design.
- Completed the Wood Street Extension Project construction.
- Completed the SR 434 crosswalk or Boston Hill Park.
- The Panther Street Ditch Piping remains in construction.

Initiatives

- Lake Charm Drive drainage improvements design was completed.
- The new 16-inch potable water main to be installed as part of SR426/CR419 Phase 2 widening design plans advanced to 90%.
- Lake Charm Drive drainage improvements design was completed.
- Lockwood Lift Station Force Main project began design.

Budget Detail Section



The Budget Detail Section shows both fiscal and performance management information for each city department as well as consolidated financial information for all Governmental, Enterprise and Internal Service Funds.

Each department budget includes the following:

- Department Overview
- Personnel Summary – a five-year record of budgeted FTE's
- Performance Goals
- Performance Measurements
- Budget Highlights – brief explanation of the major changes
- Financial Information



GENERAL FUND

General Fund Graphics Overview

FY 2020-21 Revenue Summary

Both the table and pie chart outline anticipated revenues for the City. The largest contributors to revenue are Property Taxes and Utility Service Taxes. The table depicts the budgeted revenues, while the pie chart shows the amounts as a percent of total revenues.

FY 2020-21 Expenditure Summary

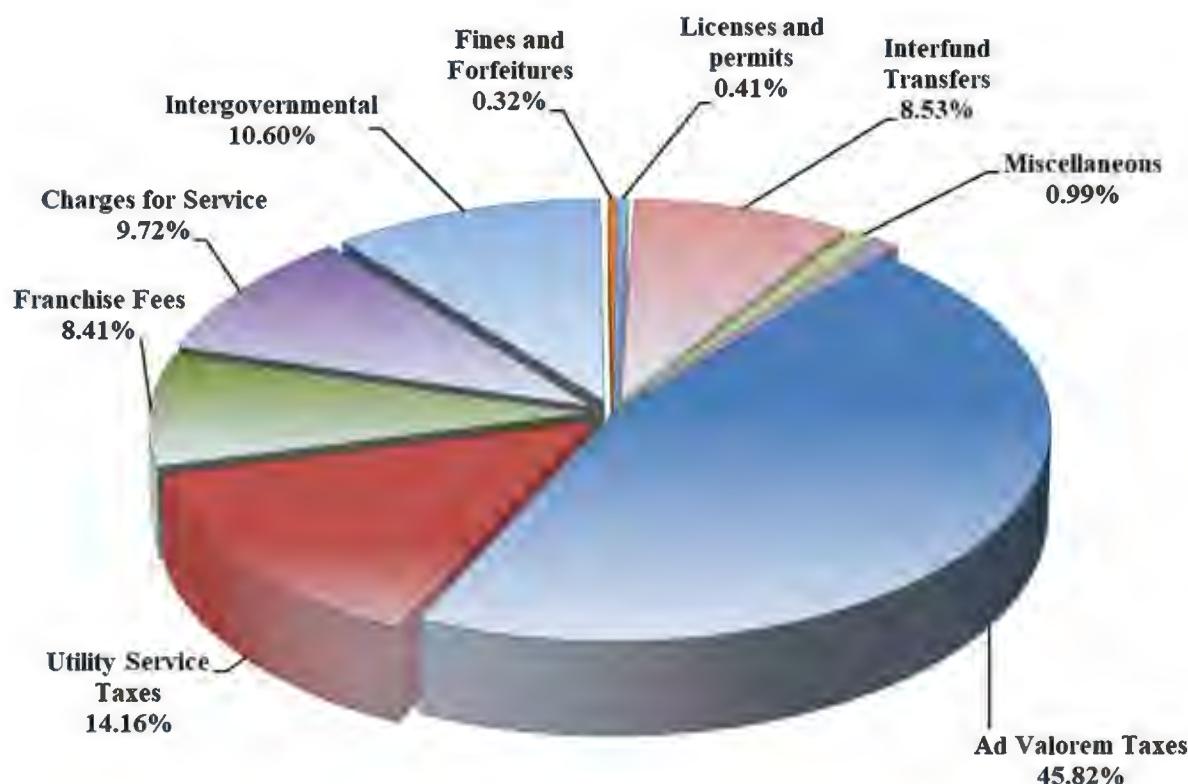
Both the table and the pie chart show the anticipated expenditures for the general fund departments, transfers and reserve for contingency. The pie chart depicts the expenditures by function/program as a percent of total expenditures.

General Fund Expenditures by Major Account Category

As seen in this table for FY 2020-21, personnel services equal approximately 69.51% of the expenditures for the City, while operating, capital outlay, and vehicle replacement equal approximately 23.40%, and the remaining 7.09% is debt service, reserve, and miscellaneous transfers. The graph depicts the percentage of each portion relating to the General Fund.

General Fund Revenues by Source

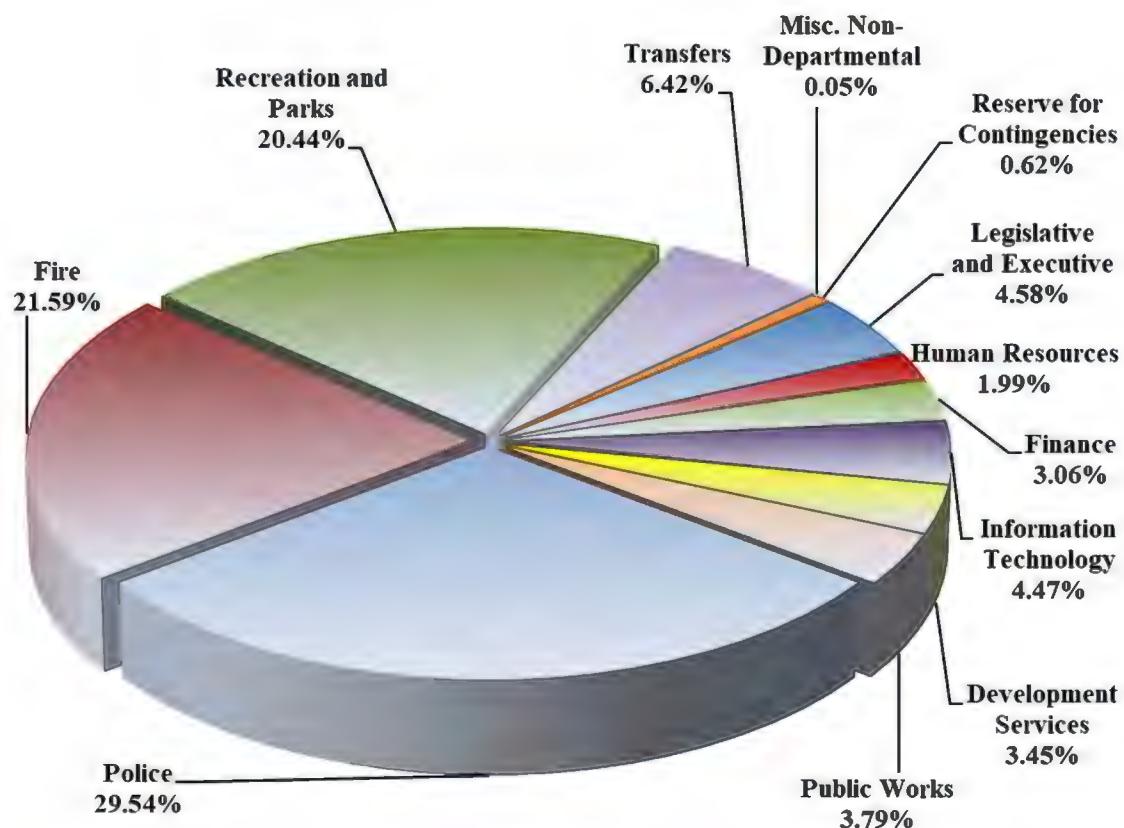
FY 2020-21 Adopted Budget



General Fund Revenues by Source:	FY 2020-21 Adopted	FY 2019-20 Adopted	Variance
Ad Valorem Taxes	15,093,481	14,267,469	826,012
Utility Service Taxes	4,663,831	4,573,132	90,699
Franchise Fees	2,770,350	2,647,668	122,682
Charges for Service	3,203,163	3,366,615	(163,452)
Intergovernmental	3,490,666	4,324,393	(833,727)
Fines and Forfeitures	106,000	96,000	10,000
Licenses and permits	136,457	150,063	(13,606)
Interfund Transfers	2,808,636	2,861,594	(52,958)
Miscellaneous	325,101	383,600	(58,499)
Fund Balance	344,240	335,406	8,834
Total:	\$ 32,941,925	\$ 33,005,940	\$ (64,015)

General Fund Expenditures by Category

FY 2020-21 Adopted Budget



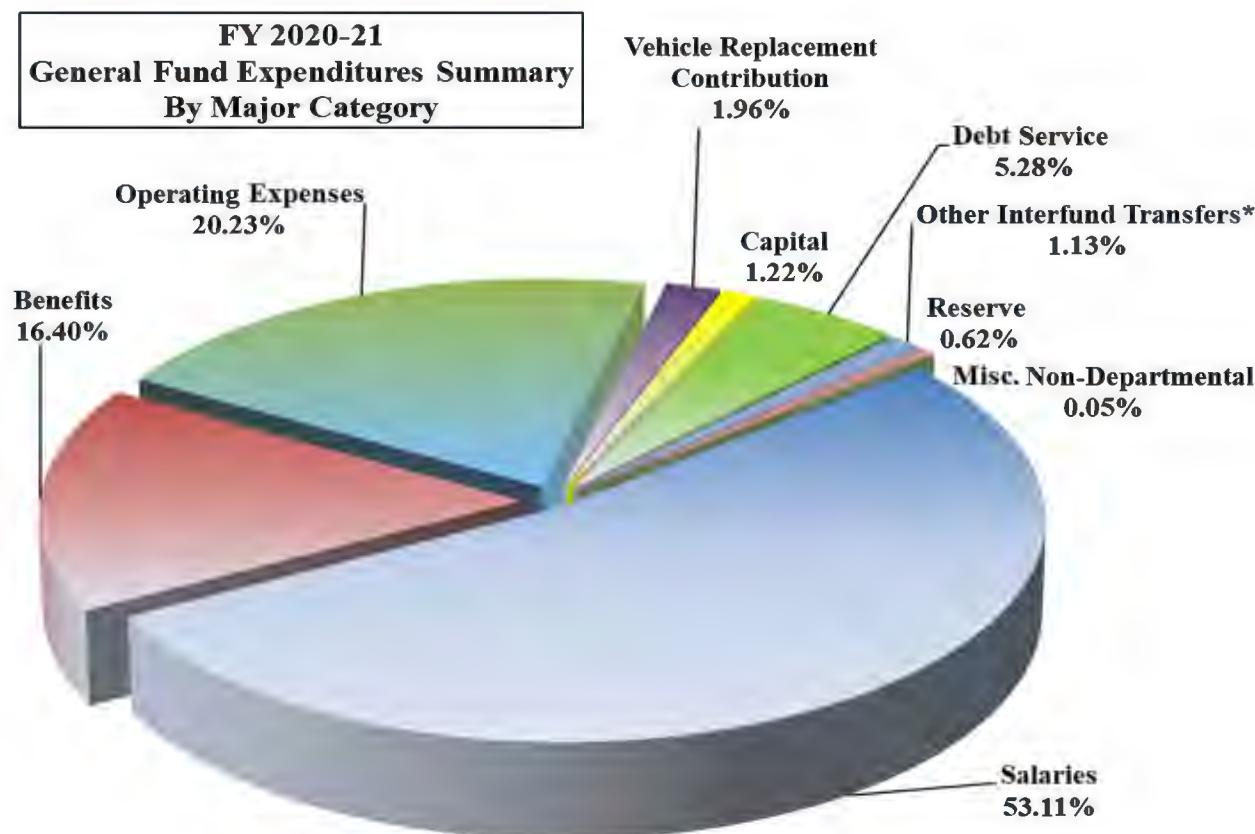
General Fund Expenditures by Function/Program Type:	FY 2020-21 Adopted	FY 2019-20 Adopted	Variance
Legislative and Executive	1,507,386	1,537,764	(30,378)
Human Resources	655,651	644,712	10,939
Finance	1,006,588	969,333	37,255
Information Technology	1,471,885	1,385,708	86,177
Development Services	1,138,011	1,332,635	(194,624)
Public Works	1,247,204	1,271,806	(24,602)
Police	9,732,095	9,903,284	(171,189)
Fire	7,113,106	6,981,079	132,027
Recreation and Parks	6,733,481	6,228,768	504,713
Transfers	2,113,530	2,556,449	(442,919)
Misc. Non-Departmental	17,639	19,402	(1,763)
Reserve for Contingencies	205,349	175,000	30,349
Total:	\$ 32,941,925	\$ 33,005,940	\$ (64,015)

General Fund Expenditures by Major Category

FY 2019-20 versus FY 2020-21

	FY 2019-20 Adopted	Percent of Total	FY 2020-21 Adopted	Percent of Total
Salaries	16,998,818	51.50%	17,494,490	53.11%
Benefits	5,249,862	15.91%	5,402,478	16.40%
Operating Expenditures	6,737,387	20.41%	6,662,598	20.23%
Vehicle Replacement Contribution	995,972	3.02%	644,941	1.96%
Capital Expenditures	273,050	0.83%	400,900	1.22%
Sub-Total: Department Operations	\$ 30,255,089	91.67%	\$ 30,605,407	92.91%
Debt Service (transfer to Sinking Fund)	1,882,693	5.70%	1,740,774	5.28%
Other Interfund Transfers*	673,756	2.04%	372,756	1.13%
Reserve for Contingency	175,000	0.53%	205,349	0.62%
Misc. Non-Departmental	19,402	0.06%	17,639	0.05%
Sub-Total: Non-Departmental	\$ 2,750,851	8.33%	\$ 2,336,518	7.09%
TOTAL EXPENDITURES	\$ 33,005,940	100.0%	\$ 32,941,925	100.0%

* Other Interfund Transfers include all transfers other than those to the Debt Service Fund.



General Fund Revenues & Expenditures - Summary

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Operating Revenues					
Property Taxes	12,083,000	13,301,970	14,267,469	14,267,469	15,093,481
Utility Service Taxes	4,626,688	4,808,801	4,573,132	4,573,132	4,663,831
Intergovernmental	4,187,350	4,867,975	4,324,393	4,197,069	3,490,666
Franchise Fees	2,649,148	2,796,424	2,647,668	2,651,404	2,770,350
Charges for Services	3,482,439	3,550,556	3,366,615	3,366,615	3,203,163
Licenses and Permits	170,750	163,766	150,063	150,063	136,457
Fines and Forfeitures	127,260	153,536	96,000	96,000	106,000
Miscellaneous	555,000	673,119	383,600	413,600	325,101
Sub-Total: Operating Revenues	27,881,635	30,316,147	29,808,940	29,715,352	29,789,049
Non-Operating Revenues					
Interfund Transfers	3,052,572	2,873,898	2,861,594	2,864,960	2,808,636
Appropriated Fund Balance	-	-	335,406	914,745	344,240
Sub-Total: Non-Operating Revenues	3,052,572	2,873,898	3,197,000	3,779,705	3,152,876
Total Revenues	\$ 30,934,207	\$ 33,190,045	\$ 33,005,940	\$ 33,495,057	\$ 32,941,925
Personnel Services:					
Salaries and Wages	14,755,230	15,690,771	16,998,818	17,012,818	17,494,490
Benefits	4,509,854	4,654,984	5,249,862	5,249,862	5,402,478
Sub-Total: Personnel Services	19,265,084	20,345,755	22,248,680	22,262,680	22,896,968
Operating Expenditures					
Professional and Contractual	1,931,766	1,792,070	1,709,412	1,882,081	1,636,058
Communications	169,300	176,613	212,812	213,637	233,279
Utilities	837,515	647,394	655,487	655,487	665,409
Rentals and Leases	164,834	171,936	259,583	263,463	202,091
Insurance	408,786	377,427	297,831	303,007	343,654
Repairs and Maintenance	1,513,248	1,675,833	1,654,916	1,822,093	1,723,723
Operating Supplies	1,202,091	1,034,309	1,186,654	1,213,680	1,169,707
Unleaded and Diesel Fuel	273,544	269,579	284,626	284,626	290,124
Vehicle Replacement	686,837	718,980	995,972	995,972	644,941
Other	277,405	274,575	476,066	454,479	398,553
Sub-Total: Operating Expenditures	7,465,326	7,138,716	7,733,359	8,088,525	7,307,539
Capital Outlay	94,922	22,482	273,050	268,331	400,900
Non-Departmental Expenditures					
Promotional Activity - Employee Recognition	6,540	7,944	7,945	7,945	7,945
Interfund Loan Interest	13,219	13,219	11,457	11,457	9,694
Bad Debt Expense	317,835	570,550	-	-	-
Sub-Total: Non-Departmental Expenditures	337,594	591,713	19,402	19,402	17,639
Interfund Transfers and Reserves					
Transfers to Debt Service	2,074,103	2,155,354	1,882,693	1,882,693	1,740,774
Transfers to Other Funds	894,133	875,846	673,756	864,933	372,756
Reserve for Contingency	-	-	175,000	108,493	205,349
Sub-Total: Interfund Transfers and Reserves	2,968,236	3,031,200	2,731,449	2,856,119	2,318,879
Total Expenditures	\$ 30,131,162	\$ 31,129,866	\$ 33,005,940	\$ 33,495,057	\$ 32,941,925

Schedule of General Fund Appropriations

Functions/Programs	Appropriations	Program Revenues			Appropriations funded from non-program Revenues
		Grants and Contributions	Charges for Services	Miscellaneous Revenue *	
General Fund activities:					
Legislative and Executive **	1,507,386	-	75,300	-	(1,432,086)
Human Resources	655,651	-	-	-	(655,651)
Finance ***	1,006,588	-	-	-	(1,006,588)
Information Technology	1,471,885				(1,471,885)
Development Services	1,138,011	-	235,050	157,457	(745,504)
Public Works	1,247,204	96,210	118,128	-	(1,032,866)
Police Department	9,732,095	31,300	522,349	297,000	(8,881,446)
Fire Department	7,113,106	-	580,900	500	(6,531,706)
Recreation and Parks	6,733,481	-	1,671,436	5,000	(5,057,045)
Transfers	2,113,530	-	-	-	(2,113,530)
Misc. Non-Departmental	17,639		-	-	(17,639)
Reserve for Contingencies	205,349	-	-	-	(205,349)
Total General Fund activities	\$ 32,941,925	\$ 127,510	\$ 3,203,163	\$ 459,957	\$ (29,151,295)

General Fund revenues not attributable to specific programs:

Taxes:		
Property taxes		15,093,481
Utility service taxes		4,663,831
Franchise fees		2,770,350
Occupational & county licenses		27,000
State shared revenues		3,336,156
Investment income		51,600
Miscellaneous revenues		56,001
Subtotal, general fund revenues before transfers		25,998,419
Transfers from other funds		2,808,636
Fund balance appropriated		344,240
Total General Fund revenues not attributable to specific programs		\$ 29,151,295

* Miscellaneous revenue includes Fines and Forfeitures, Licenses and Permits, and Police and Fire Off -Duty services.

** Legislative and Executive includes City Council, City Attorney, City Manager, Public Information and City Clerk.

*** Finance includes Finance, and Purchasing.

General Fund Actual and Budget Comparison

By Revenue Group

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
CHARGES FOR SERVICES					
Culture/Recreation	1,552,451	1,579,735	1,554,995	1,554,995	1,518,700
General Government	312,478	285,234	297,299	297,299	298,350
Other Charges for Services	222,773	149,919	127,808	127,808	128,328
Physical Environment	5,456	1,900	1,500	1,500	2,000
Public Safety	1,236,182	1,353,398	1,232,277	1,232,277	1,103,049
Rents & Leases	153,099	180,370	152,736	152,736	152,736
Total Charges for Services	3,482,439	3,550,556	3,366,615	3,366,615	3,203,163
FRANCHISE FEES					
Franchise Fees	2,649,148	2,796,424	2,647,668	2,651,404	2,770,350
Total Franchise Fees	2,649,148	2,796,424	2,647,668	2,651,404	2,770,350
FINES AND FORFEITURES					
Judgements and Fines	112,810	130,411	85,000	85,000	85,000
Violations of Local Ord.	14,450	23,125	11,000	11,000	21,000
Total Fines and Forfeitures	127,260	153,536	96,000	96,000	106,000
INTERGOVERNMENTAL REVENUE					
Federal Grants	53,286	657,415	35,000	46,596	31,300
Intergovernmental Revenues	27,414	32,268	27,000	27,000	27,000
State Grants	134,735	120,388	93,853	111,388	96,210
State Shared Revenues	3,971,915	4,057,904	4,168,540	4,012,085	3,336,156
Total Intergovernmental	4,187,350	4,867,975	4,324,393	4,197,069	3,490,666
LICENSES & PERMITS					
Business Tax Receipts	143,184	150,210	140,063	140,063	126,457
Other Lic, Fees & Permits	24,734	10,712	7,500	7,500	7,500
Other Fines &/or Forfeits	1,947	1,967	2,000	2,000	2,000
Miscellaneous Revenues	885	877	500	500	500
Total Licenses & Permits	170,750	163,766	150,063	150,063	136,457
MISCELLANEOUS REVENUES					
Cont & Donation/Private	19,654	500	-	-	-
Disposition of Fixed Assets	47,951	5,492	1,000	1,000	1,001
Interest Earnings	146,573	284,516	126,600	126,600	51,600
Other Miscellaneous Revenues	340,822	382,611	256,000	286,000	272,500
Total Misc Revenues	555,000	673,119	383,600	413,600	325,101
OTHER SOURCES					
Interfund Transfers	3,052,572	2,873,898	2,861,594	2,864,960	2,808,636
Appropriated Fund Balance	-	-	335,406	914,745	344,240
Total Other Sources	3,052,572	2,873,898	3,197,000	3,779,705	3,152,876
TAXES					
Ad Valorem Taxes	12,083,000	13,301,970	14,267,469	14,267,469	15,093,481
Communications Srv Tax	1,099,443	1,048,967	1,046,800	1,046,800	977,720
Utility Service Taxes	3,527,245	3,759,834	3,526,332	3,526,332	3,686,111
Total Taxes	16,709,688	18,110,771	18,840,601	18,840,601	19,757,312
Total Revenues by Grouping	\$ 30,934,207	\$ 33,190,045	\$ 33,005,940	\$ 33,495,057	\$ 32,941,925

General Fund Actual and Budget Comparison By Expenditure Group

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
SALARIES					
Executive Salaries	1,246,451	1,330,026	1,355,662	1,355,662	1,402,819
Regular Salaries & Wages	11,065,045	11,830,848	12,932,020	12,932,020	13,266,954
Other Salaries & Wages	610,342	675,525	689,307	703,307	820,006
Overtime	743,222	716,438	792,744	792,744	773,599
Special Pay	95,530	91,651	90,307	90,307	93,233
FICA/Medicare Taxes	993,414	1,043,506	1,138,778	1,138,778	1,137,879
Active Military Pay	1,938	-	-	-	-
Total Salaries	14,755,942	15,687,994	16,998,818	17,012,818	17,494,490
BENEFITS					
Retirement Contributions	1,104,173	1,116,811	1,405,646	1,405,646	1,401,751
Health Insurance	2,964,935	3,183,268	3,607,004	3,607,004	3,738,039
Workers' Compensation	440,016	356,880	237,212	237,212	262,688
Unemployment	18	802	-	-	-
Total Benefits	4,509,142	4,657,761	5,249,862	5,249,862	5,402,478
OPERATING					
Professional Services	647,722	525,336	729,965	912,982	548,200
Accounting & Auditing	44,000	52,826	57,000	57,000	57,000
Other Contractual Services	1,240,044	1,213,908	922,447	912,099	1,030,858
Travel & Per-Diem	44,103	52,486	92,375	90,375	80,296
Communications & Freight	169,300	176,613	212,812	213,637	233,279
Freight & Postage Service	12,732	12,765	13,255	13,255	12,925
Utility Services	837,515	647,394	655,487	655,487	665,409
Rentals & Leases	851,671	890,916	1,255,555	1,259,435	847,032
Insurance	408,786	377,427	297,831	303,007	343,654
Repair and Maintenance	1,513,248	1,675,833	1,654,916	1,822,093	1,723,723
Printing and Binding	20,128	24,359	39,458	36,958	28,467
Promotional Activities	22,757	17,505	40,455	39,455	43,750
Other Current Charges	86,147	79,740	112,981	117,351	85,444
Office Supplies	51,787	39,221	50,748	51,678	45,669
Operating Supplies	1,347,290	1,188,626	1,307,364	1,336,960	1,309,020
Road Materials & Supplies	20,941	21,412	20,000	20,000	20,000
Books, Publications, Subs	128,367	131,485	215,210	191,253	207,813
Educational Reimbursement	18,788	10,864	55,500	55,500	25,000
Total Operating	7,465,326	7,138,716	7,733,359	8,088,525	7,307,539
CAPITAL					
Land	51,649	-	-	-	-
Buildings	-	-	-	-	10,000
Improvements Other than Bldgs	31,583	15,850	-	-	314,900
Capital Assets	11,690	6,632	273,050	268,331	76,000
Total Capital	94,922	22,482	273,050	268,331	400,900
NON-DEPARTMENTAL					
Promotional Activity - Employee Recognition	6,540	7,944	7,945	7,945	7,945
Bad Debt Expenses	317,835	570,550	-	-	-
Interfund Loan Interest	13,219	13,219	11,457	11,457	9,694
Total Non-Departmental	337,594	591,713	19,402	19,402	17,639
TRANSFERS					
	2,968,236	3,031,200	2,556,449	2,747,626	2,113,530
RESERVE FOR CONTINGENCIES					
	-	-	175,000	108,493	205,349
Total Expenditures by Grouping	\$ 30,131,162	\$ 31,129,866	\$ 33,005,940	\$ 33,495,057	\$ 32,941,925

General Fund Revenues by Category

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
TAXES					
PROPERTY TAXES					
Current	11,995,299	13,296,684	14,242,469	14,242,469	15,068,481
Delinquent	87,701	5,286	25,000	25,000	25,000
Total: Property Taxes	12,083,000	13,301,970	14,267,469	14,267,469	15,093,481
UTILITY SERVICE TAXES					
Electric	2,843,915	3,057,986	2,843,915	2,843,915	2,986,111
Water	628,614	645,016	626,550	626,550	645,000
Propane	54,716	56,832	55,867	55,867	55,000
Communications Services	1,099,443	1,048,967	1,046,800	1,046,800	977,720
Total: Utility Service Taxes	4,626,688	4,808,801	4,573,132	4,573,132	4,663,831
FRANCHISE FEES					
Electric	2,332,508	2,472,582	2,330,000	2,330,000	2,400,000
Solid Waste - Residential	130,484	139,373	129,556	129,556	128,000
Solid Waste - Commercial	170,378	173,030	176,112	179,848	230,350
Propane	15,778	11,439	12,000	12,000	12,000
Total: Franchise Fees	2,649,148	2,796,424	2,647,668	2,651,404	2,770,350
TOTAL: TAXES	19,358,836	20,907,195	21,488,269	21,492,005	22,527,662
LICENSES AND PERMITS					
City Business Tax Receipts	139,549	144,627	136,563	136,563	122,957
Business Tax Receipts - Late Fees	1,947	1,967	2,000	2,000	2,000
County Business Tax Receipts	3,635	5,583	3,500	3,500	3,500
Radon Inspections	3,909	2,617	2,500	2,500	2,500
Right of Way Permits	480	397	500	500	500
Irrigation Permits	18,900	5,400	5,000	5,000	5,000
Other Licenses and Permits	2,330	3,175	-	-	-
TOTAL: LICENSES AND PERMITS	170,750	163,766	150,063	150,063	136,457
INTERGOVERNMENTAL					
FEDERAL GRANTS					
FEMA - Federal	-	621,634	-	-	-
DEA Overtime	30,523	31,904	30,000	30,000	30,000
Homeland Security Task Force	-	3,784	-	-	-
HIDTA Overtime	163	-	-	-	-
CCIB Overtime	7,099	93	5,000	5,000	1,300
DOJ Grants	15,501	-	-	-	-
HHS - CARES Grant	-	-	-	11,596	-
Total: Federal Grants	53,286	657,415	35,000	46,596	31,300
STATE AND COUNTY GRANTS					
JAG Grant	-	-	-	17,535	-
FDOT - Lighting Reimbursement	134,735	81,355	93,853	93,853	96,210
FEMA - State	-	39,033	-	-	-
Total: State and County Grants	134,735	120,388	93,853	111,388	96,210
STATE AND COUNTY SHARED REVENUE					
State Revenue Share	1,261,904	1,332,462	1,358,009	1,308,009	1,018,468
State Mobile Home Licenses	6,878	8,333	5,500	5,500	8,000
State Alcoholic Beverage Licenses	25,858	23,116	11,000	11,000	10,000
State Half-Cent Sales Tax	2,645,312	2,650,652	2,749,481	2,643,026	2,269,688
State Firefighters Supplemental Comp.	15,999	16,587	24,550	24,550	15,000
State Motor Fuel Tax Rebate	15,964	26,754	20,000	20,000	15,000
County Occupational Licenses	27,414	32,268	27,000	27,000	27,000
Total: State and County Shared Revenue	3,999,329	4,090,172	4,195,540	4,039,085	3,363,156
TOTAL: INTERGOVERNMENTAL	4,187,350	4,867,975	4,324,393	4,197,069	3,490,666

General Fund Revenues by Category

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
CHARGES FOR SERVICES					
DEVELOPMENT SERVICES FEES					
Plats and Addressing Fees	900	1,250	1,000	1,000	1,250
Development Application Fees	196,265	165,710	179,591	179,591	178,800
Comprehensive Plan Amendments	36,622	44,592	44,708	44,708	43,000
Subdivision Quality Control Inspection	80,414	24,276	-	-	-
Handling Fees (County Impact Fee Collections)	26,468	8,034	10,000	10,000	10,000
Fire Inspection and Plan Reviews	45,437	65,492	50,000	50,000	55,900
Total: Development Services Fees	386,106	309,354	285,299	285,299	288,950
OTHER CHARGES FOR SERVICES					
Certification and Copies	5,396	8,948	5,000	5,000	7,300
Lien Searches	73,286	64,725	67,000	67,000	68,000
Police Reports/RAD/Other	-	500	-	-	-
Fingerprinting	2,505	2,481	2,000	2,000	2,000
School Resource Officers	307,169	449,100	555,277	555,277	520,149
Lockout Fee Services	(350)	-	-	-	-
Emergency Medical Transport Fees	881,421	835,825	625,000	625,000	525,000
Lot Mowing	4,510	1,900	1,500	1,500	2,000
Sidewalks	946	-	-	-	-
Solid Waste Administrative Handling Fee	115,510	117,309	117,408	117,408	118,128
Miscellaneous Charges for Services	390	309	400	400	200
Total: Other Charges for Services	1,390,783	1,481,097	1,373,585	1,373,585	1,242,777
RECREATION ACTIVITY FEES:					
Program, Athletic and Facility Fees					
- Riverside Activity Fees	296,845	326,166	340,580	340,580	326,000
- City Sponsored Athletics	396,750	342,560	367,678	367,678	342,000
- Oviedo Blvd Aquatic Facility	329,915	360,920	323,762	323,762	360,000
- Recreation Programs	26,307	23,163	26,970	26,970	23,000
- Special Events	65,454	74,236	66,802	66,802	74,000
- Oviedo on the Park	298,479	253,791	270,757	270,757	253,000
- Concessions	138,365	190,746	158,196	158,196	140,700
Rentals and Leases	153,099	180,370	152,736	152,736	152,736
Pass-through Registration Fees	336	8,153	250	250	-
Total: Recreation Activity Fees	1,705,550	1,760,105	1,707,731	1,707,731	1,671,436
TOTAL: CHARGES FOR SERVICES	3,482,439	3,550,556	3,366,615	3,366,615	3,203,163
FINES AND FORFEITURES					
Judgments and Fines	112,810	130,411	85,000	85,000	85,000
Violations of Local Ordinances	2,400	975	1,000	1,000	1,000
Code Enforcement	12,050	22,150	10,000	10,000	20,000
TOTAL: FINES AND FORFEITURES	127,260	153,536	96,000	96,000	106,000
MISCELLANEOUS					
Interest and Dividends	146,573	284,516	126,600	126,600	51,600
Insurance Proceeds	65,501	55,085	25,000	55,000	25,000
Gain/Loss on Sale of Assets	47,951	5,492	1,000	1,000	1,001
Police Off-Duty Services	237,668	251,363	195,000	195,000	212,000
Fire Off-Duty Services	1,321	546	1,000	1,000	500
Contributions and Donations - Parks and Rec.	7,771	4,732	5,000	5,000	5,000
Contributions and Donations - Other	642	(966)	-	-	-
Other Miscellaneous	47,573	72,351	30,000	30,000	30,000
TOTAL: MISCELLANEOUS	555,000	673,119	383,600	413,600	325,101
TOTAL CURRENT INCOME	27,881,635	30,316,147	29,808,940	29,715,352	29,789,049
TOTAL NON-AD VALOREM REVENUE	15,798,635	17,014,177	15,541,471	15,447,883	14,695,568

General Fund Revenues by Category

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
NON-OPERATING REVENUES					
INTERFUND TRANSFERS (TRANSFERS FROM):					
CRA Fund (015)	267,000	263,288	258,368	258,368	253,448
DEA Fund (106)	113,484	50,000	50,000	53,366	50,000
Fire Impact Fee Fund (108)	-	30,000	75,000	75,000	30,000
Building Services Fund (120)	293,559	155,610	103,226	103,226	100,188
Fire Construction Fund (345)	3,529	-	-	-	-
Water and Sewer Utility Fund (401)	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Stormwater Fund (410)	225,000	225,000	225,000	225,000	225,000
TOTAL: INTERFUND TRANSFERS	3,052,572	2,873,898	2,861,594	2,864,960	2,808,636
APPROPRIATED FUND BALANCE					
TOTAL: NON-OPERATING REVENUES	3,052,572	2,873,898	3,197,000	3,779,705	3,152,876
TOTAL REVENUES	\$ 30,934,207	\$ 33,190,045	\$ 33,005,940	\$ 33,495,057	\$ 32,941,925

General Fund Expenditures by Department

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
LEGISLATIVE AND EXECUTIVE					
City Council (1100)	242,469	285,771	299,116	302,890	292,991
City Attorney (1400)	199,547	175,008	268,440	268,440	268,440
City Administration (1200)	231,769	240,349	266,686	286,926	273,693
Public Information (1205)	275,580	295,146	387,037	383,371	390,428
City Clerk (1202)	262,661	263,962	316,485	325,005	281,834
TOTAL: LEGISLATIVE & EXECUTIVE	1,212,026	1,260,236	1,537,764	1,566,632	1,507,386
HUMAN RESOURCES (1201)					
	577,133	567,427	644,712	679,750	655,651
FINANCE					
Accounting and Fiscal Services (1301)	482,371	655,076	867,778	915,688	901,073
Purchasing (1302)	87,158	96,006	101,555	97,918	105,515
TOTAL: FINANCE DEPARTMENT	569,529	751,082	969,333	1,013,606	1,006,588
INFORMATION TECHNOLOGY (1303)					
	1,231,236	1,247,025	1,385,708	1,424,865	1,471,885
MANAGEMENT SERVICES (1305)					
	130	-	-	-	-
DEVELOPMENT SERVICES					
Economic Development (5900)	30,000	30,000	5,000	5,000	-
Development Services Administration (1500)	181,237	191,990	202,567	202,589	263,558
Planning (1501)	351,141	346,992	538,899	558,936	354,505
Development Review (1502)	187,113	251,266	291,797	292,419	271,913
Code Enforcement (2403)	283,407	295,115	294,372	294,425	248,035
TOTAL: DEVELOPMENT SERVICES	1,032,898	1,115,363	1,332,635	1,353,369	1,138,011
PUBLIC WORKS					
Engineering and Inspection Services (1901)	209	-	-	-	-
Public Works Administration (4100)	124,860	149,602	195,787	196,015	192,267
Grounds and Right of Way Maintenance (4106)	237,756	254,355	239,451	241,975	230,421
Sidewalks and Streets Maintenance (4107)	929,091	786,708	836,568	835,862	824,516
Hurricane Recovery (4199)	544,411	381,673	-	41,843	-
TOTAL: PUBLIC WORKS	1,836,327	1,572,338	1,271,806	1,315,695	1,247,204
POLICE DEPARTMENT					
Police Administration and Accreditation (2100)	982,222	900,814	969,707	969,947	974,988
Community Policing & Patrol (2101)	4,297,990	4,532,186	5,115,960	5,116,520	4,977,478
Police Records (2103)	417,153	432,796	462,777	462,783	494,000
Community Involvement (2104)	1,083,732	1,272,803	1,491,146	1,494,095	1,427,374
Criminal Investigations (2105)	645,190	696,759	737,709	745,372	742,133
Community Response Team (2106)	884,432	851,955	900,697	893,463	900,535
Police Education and Training (2107)	190,829	201,560	225,288	225,347	215,587
TOTAL: POLICE DEPARTMENT	8,501,548	8,888,873	9,903,284	9,907,527	9,732,095
FIRE DEPARTMENT					
Fire Admin and Emergency Management (2200)	266,274	325,147	291,618	291,769	359,010
Fire Suppression and Rescue (2201)	5,437,050	5,588,675	6,231,837	6,245,842	6,289,877
Fire Prevention (2202)	213,387	222,258	284,185	286,993	275,730
Fire Education & Training (2203)	153,534	162,289	173,439	173,596	188,489
TOTAL: FIRE DEPARTMENT	6,070,245	6,298,369	6,981,079	6,998,200	7,113,106

General Fund Expenditures by Department

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
RECREATION AND PARKS					
Recreation & Parks Administration (7200)	649,292	628,856	675,169	745,048	973,039
Riverside Recreation Center (7201)	519,035	526,801	533,896	513,514	594,703
City-Sponsored Athletics (7202)	618,502	679,650	695,373	665,957	642,197
Athletic Fields and Park Maintenance (7204)	1,150,088	1,242,778	1,254,506	1,332,479	1,657,516
Concessions (7206)	21	76	-	-	-
Oviedo Blvd Aquatics (7208)	608,497	579,244	650,119	660,298	619,109
General Facility Maintenance (1910)	7,507	-	-	-	-
Facility Maint and Custodial Services (7210)	804,853	847,864	880,817	908,642	1,066,893
Recreation Special Events (7211)	75	-	-	-	-
Oviedo on the Park (7212)	1,436,390	1,300,971	1,538,888	1,533,954	1,180,024
TOTAL: RECREATION AND PARKS	5,794,260	5,806,240	6,228,768	6,359,892	6,733,481
TOTAL: DEPARTMENTAL	26,825,332	27,506,953	30,255,089	30,619,536	30,605,407
NON-DEPARTMENTAL EXPENDITURES					
Promotional Activity - Employee Recognition	6,540	7,944	7,945	7,945	7,945
Interfund Loan Interest	13,219	13,219	11,457	11,457	9,694
Bad Debt Expenses	317,835	570,550	-	-	-
SUB-TOTAL: NON DEPARTMENTAL	337,594	591,713	19,402	19,402	17,639
INTERFUND TRANSFERS TO DEBT					
2012A PIRRN	720,905	721,208	720,268	720,268	721,076
2012B PIRRN	258,560	258,584	-	-	-
2012A CIRRN	189,878	190,837	190,738	190,738	190,588
2012B CIRRN	269,462	280,680	275,427	275,427	274,759
2012C CIRRN	60,796	60,669	60,518	60,518	61,336
2012D CIRRN	64,468	64,409	64,319	64,319	64,202
2013 PIRN	384,200	395,193	369,540	369,540	362,220
Other Debt Service	2,200	-	-	-	500
TOTAL: INTERFUND TRANSFERS FOR DEBT SERVICE	1,950,469	1,971,580	1,680,810	1,680,810	1,674,681
INTERFUND TRANSFERS TO					
Tree Bank Fund (112)	262,546	-	-	-	-
Lease Financing Fund (205)	123,634	183,774	201,883	201,883	66,093
Technology Improvement Fund (320)	113,350	125,000	138,500	138,500	112,500
General Facility Improvement Fund (330)	282,500	105,151	380,151	571,328	105,151
Recreation Facility Improvement Fund (340)	-	100,000	-	-	-
Medical Insurance Fund (510)	235,737	284,850	-	-	-
Solid Waste Fund	-	100,000	-	-	-
Insurance Deductible Fund (512)	-	160,845	155,105	155,105	155,105
TOTAL: INTERFUND TRANSFERS	1,017,767	1,059,620	875,639	1,066,816	438,849
TOTAL: INTERFUND TRANSFERS	2,968,236	3,031,200	2,556,449	2,747,626	2,113,530
RESERVE FOR CONTINGENCIES					
Reserve for Contingencies	-	-	100,000	33,493	80,349
Pay for Performance	-	-	75,000	75,000	125,000
TOTAL: CONTINGENCIES	-	-	175,000	108,493	205,349
TOTAL EXPENDITURES	\$ 30,131,162	\$ 31,129,866	\$ 33,005,940	\$ 33,495,057	\$ 32,941,925

City Council

Description

The City Council is the five (5)-member elected legislative and governing body of the City, responsible for establishing policies, managing growth and land use, adopting an annual budget and tax rate, setting water, wastewater and storm water utility rates, and other fees and charges for City Services, adopting local laws and ordinances and hiring and overseeing the City Manager.



All City Council members and the Mayor, who is recognized as the head of the City Government for all ceremonial purposes, serve two (2) year terms, and are elected “at large” and must reside within the City to be an elected representative.

Goals

1. Enhance partnerships with the University of Central Florida and Seminole State College of Florida.
2. Focus on targeted industries as identified in the Economic Development Plan and pursue primary (job producing) industries.
3. Continue on-going business retention efforts.
4. Develop City plan to merge character of the historic downtown with the new town center.

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$292,991, is decrease of \$6,125, or -2.05%, over the FY 2019-20 Adopted Budget of \$299,116. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reduction in Health Insurance costs as a result of changes to elected coverage.

City Council

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	64,279	66,696	68,193	68,193	70,238
FICA/Medicare Taxes	1,698	1,756	1,744	1,744	1,042
Total Salaries	65,977	68,452	69,937	69,937	71,280
<u>BENEFITS</u>					
Retirement Contributions	2,746	2,865	2,754	2,754	3,512
Health Insurance	38,410	44,103	47,895	47,895	33,072
Workers' Compensation	122	93	39	39	61
Total Benefits	41,278	47,061	50,688	50,688	36,645
<u>OPERATING EXPENDITURES</u>					
Professional Services	85,000	111,124	113,300	116,980	118,300
Other Contractual Services	4,250	4,650	5,000	5,000	5,000
Travel & Per-Diem	5,208	5,663	10,052	10,052	11,387
Communications & Freight	3,479	2,660	3,733	3,733	3,924
Freight & Postage Service	6	10	25	25	25
Utility Services	9,305	9,857	9,905	9,905	10,145
Rentals & Leases	1,590	1,590	1,590	1,591	1,591
Insurance	6,990	6,434	4,699	4,792	5,719
Printing and Binding	-	(105)	200	200	415
Promotional Activities	2,219	2,733	5,350	5,350	5,050
Office Supplies	360	203	493	618	579
Operating Supplies	171	10,403	7,626	7,501	5,126
Books, Publications, Subs	16,636	15,036	16,518	16,518	17,805
Total Operating Expenditures	135,214	170,258	178,491	182,265	185,066
Total Expenditures by Grouping	\$ 242,469	\$ 285,771	\$ 299,116	\$ 302,890	\$ 292,991

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	73,418	75,621	77,890	80,226	82,633
Benefits	39,577	42,743	46,162	49,855	53,844
Operating Expenditures	191,018	197,189	203,589	210,230	217,123
Total Projection	\$ 304,013	\$ 315,553	\$ 327,641	\$ 340,311	\$ 353,599

City Administration

Description

The City Manager is a position contained in the City Charter that is appointed by, answerable to, and under the direction and supervision of the City Council. The City Manager is the chief executive officer of the City who leads the organization and provides executive leadership necessary to carry out the mission, goals, and policies established by the City Council.

The City Manager's Office is responsible for the effective and efficient provision of all City Services and enforcement of all laws pursuant to the City Charter, including Human Resources and Financial Management, and the preparation and recommendation of the annual operating budget, including a ten-year capital improvement program. The City Manager is also responsible for keeping the City Council informed as to the financial condition and future needs of the City, signing contracts on behalf of the City, and implementing and administering the policy directives of the City Council within the parameters of the City Charter.



Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
City Manager	1.00	1.00	1.00	1.00	1.00	0.00
Assistant City Manager	1.00	0.00	0.00	0.00	0.00	0.00
Total	2.00	1.00	1.00	1.00	1.00	0.00

Goals

1. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
2. Provide leadership on critical local and regional issues.
3. Continue to pursue mutually beneficial strategies and partnerships with other local governments and regional agencies.

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$273,693, is an increase of \$7,007, or 2.63%, over the FY 2019-20 Adopted Budget of \$266,686. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;

City Administration

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 175,551	\$ 180,353	\$ 193,702	\$ 193,702	\$ 198,555
Regular Salaries & Wages	-	636	-	-	-
Special Pay	-	-	-	-	445
FICA/Medicare Taxes	10,450	10,824	13,897	13,897	14,286
Total Salaries	186,001	191,813	207,599	207,599	213,286
<u>BENEFITS</u>					
Retirement Contributions	8,778	9,049	9,685	9,685	9,928
Health Insurance	21,270	22,582	23,083	23,083	24,545
Workers' Compensation	377	301	208	208	227
Total Benefits	30,425	31,932	32,976	32,976	34,700
<u>OPERATING EXPENDITURES</u>					
Professional Services	-	-	-	20,000	-
Other Contractual Services	384	358	360	360	360
Travel & Per-Diem	6	963	5,227	5,227	5,337
Communications & Freight	1,286	1,111	1,383	1,383	1,278
Freight & Postage Service	2	3	20	20	20
Utility Services	4,277	4,531	4,683	4,683	4,663
Rentals & Leases	5,407	5,389	6,508	6,729	5,177
Insurance	1,426	1,309	956	975	1,164
Repair and Maintenance	175	107	250	250	250
Other Current Charges	49	51	100	100	292
Office Supplies	419	285	608	608	686
Operating Supplies	629	626	1,400	1,400	1,850
Books, Publications, Subs	1,283	1,871	4,616	4,616	4,630
Total Operating Expenditures	15,343	16,604	26,111	46,351	25,707
Total Expenditures by Grouping	\$ 231,769	\$ 240,349	\$ 266,686	\$ 286,926	\$ 273,693
<u>5 Year Budget Projection</u>					
EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	219,685	226,275	233,063	240,055	247,257
Benefits	37,476	40,474	43,712	47,209	50,986
Operating Expenditures	26,560	27,446	28,368	29,328	30,327
Total Projection	\$ 283,720	\$ 294,195	\$ 305,143	\$ 316,592	\$ 328,569

Human Resources

Description

The Human Resources Department provides administrative and technical support services to assist in the management of the City's workforce. The core services provided by Human Resources staff include:

- recruitment;
- selection and processing of new employees;
- maintenance of the pay and classification system;
- maintenance of employee personnel records;
- administration of all employee voluntary and involuntary benefits, including the City's self-insured group health program and on-site employee health center;
- administration of the Wellness Program;
- administration of the City's Safety and Risk Management Program; administration of City Personnel Policy, labor relations;
- administration of disciplinary actions;
- coordination of employee training and development program;
- administration of public safety collective bargaining agreements;
- participation in the planning of the City recognition and employee events.



Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Human Resources Director	1.00	1.00	1.00	1.00	1.00	0.00
Benefits Analyst	1.00	1.00	1.00	1.00	1.00	0.00
HR Analyst Recruitment	1.00	1.00	1.00	1.00	1.00	0.00
HR Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Sr. HR Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Total	5.00	5.00	5.00	5.00	5.00	0.00

Goals

1. Monitor and track City adherence to safety and compliance training for all employees.
2. Research, coordinate, and deliver employee training on pertinent topics which will provide employees with information to help do their jobs safer, more efficiently, and with greater skill.
3. Maintain competitive wage and benefit structure.
4. Maintain workforce diversity and opportunity.
5. Continue recruitment efforts.
6. Promote employee wellness by offering incentives to employees for completing a Health Risk Assessment and for meeting health benchmarks.

Human Resources

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
2	Research , coordinate and deliver employee training on pertinent topics which provides employees with information that allows them to do their jobs more safely.	# of training hours provided to employees	4,100	3,131	3,000	3,000
		# new General Liability Claims	30	14	15	17
		# new Auto Claims	40	25	25	29
		# new Medical Claims	25	46	39	39
3	Maintain competitive wage and benefit structure	% of new FTE hires who remain on the job greater than 1 year	68.00%	90.25%	70.00%	85.00%
		Turnover Rate (FTE)	12.00%	14.31%	14.00%	10.00%
5	Continued recruitment efforts	# of empoyment applications received/ processed	1,854	1,552	1,500	1,500
		# of new hires processed	112	60	60	50

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$655,651, is an increase of \$10,939, or 1.70%, over the FY 2019-20 Adopted Budget of \$644,712. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Addition of Part-Time temporary employee to assist with recruitment, benefits and clerical work;
- Reduction in the Educational Reimbursement line of \$30,500.



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Human Resources

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 109,981	\$ 121,296	\$ 127,886	\$ 127,886	\$ 133,393
Regular Salaries & Wages	203,217	221,963	225,893	225,893	235,338
Other Salaries & Wages	3,547	2,743	-	11,000	11,000
Overtime	4,601	3,799	5,500	5,500	5,811
Special Pay	213	71	148	148	-
FICA/Medicare Taxes	22,672	24,935	25,516	25,516	27,274
Total Salaries	344,231	374,807	384,943	395,943	412,816
<u>BENEFITS</u>					
Retirement Contributions	15,890	17,241	17,964	17,964	18,728
Health Insurance	75,478	77,122	78,558	78,558	89,180
Workers' Compensation	745	621	410	410	460
Total Benefits	92,113	94,984	96,932	96,932	108,368
<u>OPERATING EXPENDITURES</u>					
Professional Services	91,425	57,839	70,840	94,840	71,810
Other Contractual Services	100	80	240	240	240
Travel & Per-Diem	2,725	3,044	4,944	4,944	4,944
Communications & Freight	952	1,028	1,268	1,268	1,517
Freight & Postage Service	397	456	540	540	540
Utility Services	8,538	9,045	9,089	9,089	9,309
Rentals & Leases	3,180	3,180	3,180	3,181	3,181
Insurance	2,757	2,532	1,850	1,887	2,252
Repair and Maintenance	-	-	2,325	2,325	2,125
Printing and Binding	-	35	150	150	150
Other Current Charges	4,166	2,488	5,350	5,350	4,350
Office Supplies	2,652	2,751	3,304	3,304	3,292
Operating Supplies	357	508	632	632	1,932
Books, Publications, Subs	4,752	3,786	3,625	3,625	3,825
Educational Costs	18,788	10,864	55,500	55,500	25,000
Total Operating Expenditures	140,789	97,636	162,837	186,875	134,467
Total Expenditures by Grouping	\$ 577,133	\$ 567,427	\$ 644,712	\$ 679,750	\$ 655,651

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	425,200	437,956	451,095	464,628	478,567
Benefits	117,037	126,400	136,512	147,433	159,228
Operating Expenditures	138,659	142,992	147,472	152,106	156,900
Total Projection	\$ 680,897	\$ 707,349	\$ 735,080	\$ 764,168	\$ 794,695

City Clerk

Description

The City Clerk is a position contained in the City Charter that is appointed by the City Council but works under the direction and supervision of the City Manager. The City Clerk is responsible for recording and maintaining the minutes of the City Council; recording and maintaining ordinances and resolutions of the City Council; and maintaining contracts, deeds and other legal documents of the City. The City Clerk monitors terms of Board, Committee and Council members; is the chief election official; places legal advertisements and posts all official notices; conducts lien searches on properties located within the city limits; and serves as the City's records management officer.



Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
City Clerk	1.00	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	0.00
Records Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Total	3.00	3.00	3.00	3.00	3.00	0.00

Goals

1. Continue review of old agreements and City documents for scanning and uploading into SIRE.
2. Migrate SIRE Agenda and Document Imaging systems to OnBase.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1-2	Continue review of old agreements and City documents for scanning and uploading into SIRE (now OnBase)	# of old page documents scanned	19,219	18,332	20,000	21,000
		# of new page documents scanned	24,850	8,350	9,000	9,000
		% of old documents remaining to be scanned	83.00%	64.00%	61.00%	54.00%

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$281,834, is a decrease of \$34,651, or -10.95%, over the FY 2019-20 Adopted Budget of \$316,485. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reduction to the Health Insurance line as a result of changes to elected coverage;
- Reduction in Other Current Charges for Election Costs;
- Reduction in the Printing and Binding line for the printing of Land Development Code rewrite.

City Clerk

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 78,281	\$ 88,658	\$ 92,593	\$ 92,593	\$ 94,401
Regular Salaries & Wages	79,429	75,542	76,881	76,881	82,211
Other Salaries & Wages	2,893	-	-	-	-
Overtime	2,620	3,574	5,000	5,000	5,000
FICA/Medicare Taxes	12,095	12,685	13,136	13,136	13,683
Total Salaries	175,318	180,885	187,610	187,610	195,295
<u>BENEFITS</u>					
Retirement Contributions	7,827	8,389	8,724	8,724	9,081
Health Insurance	32,220	37,140	37,960	37,960	27,505
Workers' Compensation	359	294	198	198	221
Total Benefits	40,406	45,823	46,882	46,882	36,807
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	300	325	400	400	400
Travel & Per-Diem	596	1,334	5,573	5,573	3,336
Communications & Freight	638	745	847	847	1,069
Freight & Postage Service	137	133	150	150	150
Utility Services	5,517	5,845	5,874	5,874	6,016
Rentals & Leases	4,931	4,846	5,712	5,712	5,944
Insurance	1,654	1,381	1,009	1,029	1,228
Printing and Binding	6,932	10,072	22,575	20,575	10,965
Other Current Charges	21,562	8,711	33,710	33,710	14,610
Office Supplies	1,984	1,261	1,943	2,068	1,379
Operating Supplies	1,224	1,032	700	2,700	800
Books, Publications, Subs	1,462	1,569	3,500	3,375	3,835
Total Operating Expenditures	46,937	37,254	81,993	82,013	49,732
<u>CAPITAL</u>					
Capital Assets	-	-	-	8,500	-
Total Capital	-	-	-	8,500	-
Total Expenditures by Grouping	\$ 262,661	\$ 263,962	\$ 316,485	\$ 325,005	\$ 281,834

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	201,154	207,188	213,404	219,806	226,400
Benefits	39,752	42,932	46,366	50,076	54,082
Operating Expenditures	51,310	52,944	54,636	56,390	58,207
Total Projection	\$ 292,215	\$ 303,064	\$ 314,406	\$ 326,271	\$ 338,689

Public Information

Description

The Public Information department is the Communication division of the City and is responsible for disseminating news and informational items to the public through a variety of publications and media sources. The department prepares the City's bi-monthly newsletter known as Oviedo in the News; maintains the content of the City's website, Facebook page and Twitter accounts; coordinates "town meetings" and similar events that are held by City Council; and develops presentations for the City Manager, City Council members, and City Clerk to present to the public and other outside organizations.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Assistant City Manager	0.00	1.00	1.00	1.00	1.00	0.00
Community Relations Mng	1.00	1.00	1.00	1.00	1.00	0.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Staff Assistant-PT *	1.00	1.00	1.00	1.00	1.00	0.00
Total	3.00	4.00	4.00	4.00	4.00	0.00

* Two (2) Staff Assistants work 1,040 hours each per year, for a total of one (1) FTE.

Goals

1. Continue to implement comprehensive citizen engagement practices.
2. Develop and implement a Social Media Marketing Plan.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1	Continue to implement comprehensive citizen engagement practices.	# of in-house requests for media assistance	841	871	800	1,200
		# of press releases produced/ press contacted	1	1	8	5
		# of publications/ literature produced	34	27	30	35
		# of e-blast notifications	106	76	100	80
		# of social media posts (Twitter, Facebook)	2,523	2,553	2,700	2,850
		Facebook Followers	9,869	11,798	11,500	13,500
		Twitter Followers	2,016	2,610	2,500	3,200

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$390,428, is an increase of \$3,391, or 0.88%, over the FY 2019-20 Adopted Budget of \$387,037. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reductions in Promotional Activities of \$2,125; and Other Contractual services of \$2,200.

Public Information

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 123,599	\$ 127,125	\$ 131,127	\$ 131,127	\$ 135,061
Regular Salaries & Wages	50,236	52,479	109,940	109,940	113,208
Other Salaries & Wages	26,158	28,319	28,432	28,432	29,435
Overtime	9	225	-	-	-
FICA/Medicare Taxes	14,382	15,034	19,663	19,663	20,039
Total Salaries	214,384	223,182	289,162	289,162	297,743
<u>BENEFITS</u>					
Retirement Contributions	8,644	8,967	12,053	12,053	12,413
Health Insurance	32,160	34,643	47,973	47,973	51,048
Workers' Compensation	469	372	330	330	348
Total Benefits	41,273	43,982	60,356	60,356	63,809
<u>OPERATING EXPENDITURES</u>					
Professional Services	-	2,595	-	-	-
Other Contractual Services	5,388	7,788	12,945	12,945	10,725
Travel & Per-Diem	18	39	850	850	1,100
Communications & Freight	1,220	1,300	1,382	1,382	1,603
Freight & Postage Service	8	26	50	50	50
Utility Services	1,519	1,748	1,756	1,756	1,799
Rentals & Leases	1,060	1,060	1,060	1,061	1,061
Insurance	983	907	663	676	807
Repair and Maintenance	505	232	1,000	1,000	500
Printing and Binding	161	-	500	500	50
Promotional Activities	1,000	1,000	2,625	2,625	500
Other Current Charges	148	3,302	-	-	-
Office Supplies	447	566	708	708	601
Operating Supplies	523	377	1,600	1,600	700
Books, Publications, Subs	6,943	7,042	12,380	8,700	9,380
Total Operating Expenditures	19,923	27,982	37,519	33,853	28,876
Total Expenditures by Grouping	\$ 275,580	\$ 295,146	\$ 387,037	\$ 383,371	\$ 390,428

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	306,675	315,876	325,352	335,112	345,166
Benefits	68,914	74,427	80,381	86,811	93,756
Operating Expenditures	29,799	30,755	31,746	32,773	33,839
Total Projection	\$ 405,388	\$ 421,057	\$ 437,479	\$ 454,697	\$ 472,761

Accounting & Fiscal Services

Description

Accounting and Fiscal Services is responsible for maintaining the City's financial system, which include:

- collection and disbursement of all City funds;
- accounts payable;
- accounts receivable;
- bi-weekly payroll processing;
- debt & treasury operations and oversight of the City's investment portfolio;
- coordination of the financial statement audit and preparation of the City's Comprehensive Annual Financial Report (CAFR);
- coordinating and directing the development of the City's Annual Operating Budget and Ten-Year Capital Improvement Program (CIP);
- maintenance of the City's fixed asset system;
- grant compliance;
- preparation of special and quarterly reports and other mandated/required reports to City departments or other governmental agencies.



The department maintains financial records based on standards prescribed by the Governmental Accounting Standards Board (GASB), and prepares financial statements in conformity with generally accepted accounting principles (GAAP). The Finance Director oversees the Accounting, Budgeting, Customer Service, and Purchasing Divisions and is responsible for City-wide compliance with financial policies, procedures and internal controls.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Finance Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Finance Director	0.00	0.00	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Manager	0.00	0.00	1.00	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	0.00	0.00	0.00	0.00
Accountant Sr.	0.00	1.00	0.00	0.00	0.00	0.00
Accountant Sr. – PT	0.70	0.70	0.70	0.70	0.70	0.00
Financial/Mgmt. Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Total	6.70	7.70	7.70	7.70	7.70	0.00

Goals

1. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
2. Increase the unassigned Fund Balance of the General Fund from 15% to 20%, building financial capacity and strength within the General Fund.
3. Review payroll for continued development of electronic processing.
4. Continued improvement/automation of labor-intensive processes.
5. Continue to enhance organizational productivity and efficiency.

Accounting & Fiscal Services

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1	Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.	Obtain GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	(1)
		Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	(2)	(3)	(3)
2	Increase the unassigned Fund Balance of the General Fund from 15%-20%	Fund Balance of the General Fund	21.82%	30.66%	26.78%	26.26%
5	Continue to enhance organizational productivity and efficiency	Days to complete monthly closeout	42	35	30	30
		# invoices paid	23,847	23,385	25,000	23,000
		% invoices paid under 30 days	88.09%	91.58%	90.00%	90.00%

(1) FY 2020-21 Budget is in progress.
(2) FY 2018-19 CAFR submitted to the GOA in April 2020.
(3) FY's 2019-20 and 2020-21 have not been completed.

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$901,073, is an increase of \$33,295, or 3.84%, over the FY 2019-20 Adopted Budget of \$867,778. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Increases in Books, Publications and Subscriptions for certification for the Payroll Specialist.



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Accounting & Fiscal Services

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 113,856	\$ 119,426	\$ 126,230	\$ 126,230	\$ 130,999
Regular Salaries & Wages	171,164	286,194	317,969	317,969	343,490
Other Salaries & Wages	16,266	17,115	167,479	167,479	156,252
Overtime	402	349	1,000	1,000	500
Special Pay	-	-	74	74	149
FICA/Medicare Taxes	22,106	30,576	35,482	35,482	36,918
Total Salaries	323,794	453,660	648,234	648,234	668,308
<u>BENEFITS</u>					
Retirement Contributions	13,535	15,326	21,386	21,386	22,832
Health Insurance	60,553	90,857	98,528	98,528	104,890
Workers' Compensation	708	733	581	581	631
Unemployment	18	-	-	-	-
Total Benefits	74,814	106,916	120,495	120,495	128,353
<u>OPERATING EXPENDITURES</u>					
Professional Services	-	-	-	47,850	3,100
Accounting & Auditing	44,000	52,826	57,000	57,000	57,000
Other Contractual Services	3,715	2,100	500	500	400
Travel & Per-Diem	934	1,927	2,350	2,350	4,039
Communications & Freight	552	1,189	1,242	1,242	1,338
Freight & Postage Service	3,677	3,835	4,000	4,000	3,990
Utility Services	10,648	10,887	10,993	10,993	11,125
Rentals & Leases	1,210	908	908	908	908
Insurance	4,520	4,154	3,035	3,095	3,694
Printing and Binding	1,119	210	1,300	800	400
Other Current Charges	6,855	6,177	7,230	7,230	7,905
Office Supplies	2,309	1,498	2,153	2,653	2,251
Operating Supplies	1,705	5,965	3,693	3,693	1,939
Books, Publications, Subs	2,519	2,824	4,645	4,645	6,323
Total Operating Expenditures	83,763	94,500	99,049	146,959	104,412
Total Expenditures by Grouping	\$ 482,371	\$ 655,076	\$ 867,778	\$ 915,688	\$ 901,073

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	688,357	709,008	730,278	752,187	774,752
Benefits	138,621	149,711	161,688	174,623	188,593
Operating Expenditures	107,803	111,321	114,974	118,767	122,709
Total Projection	\$ 934,781	\$ 970,040	\$ 1,006,940	\$ 1,045,577	\$ 1,086,054

Purchasing

Description

Purchasing oversees the City's purchase order system for commodities and services exceeding \$1,000. Purchasing coordinates and develops formal bids; requests for proposals; oversees compliance with the City's Purchasing Ordinance, Purchasing Policy, Purchasing Card Program, State of Florida government purchasing requirements and accepted industry standards. Purchasing provides assistance to all internal customers on procurement matters ensuring that transactions are conducted in an open, competitive and consistent process; is involved in contract review and coordination with legal services; conducts the annual inventory of assets and coordinates disposal of surplus equipment; provides oversight and assistance with coordinating the required documentation and justification necessary to obtain reimbursement from FEMA and the State of Florida Department of Emergency Management.

PURCHASING

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Purchasing Agent	1.00	1.00	1.00	1.00	1.00	0.00

Goals

1. Continue to ensure financial health of the City through comprehensive contract management review.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1	Continue to ensure financial health through comprehensive contract management review.	# of purchase orders processed	382	513	650	500
		# of RFP's and bids issued.	9	4	15	15
		# of requisitions returned before completion	104	150	100	150
		# of p-card transactions	6,976	6,035	7,500	5,000
		Average # of responses to RFP's and bids	3.53	4.46	7.00	6.00
		% of requisitions returned before completion	28.80%	30.80%	40.00%	40.00%
		Average processing time for a PO (days)	4.43	5.06	4.00	5.00

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$105,515, is an increase of \$3,960, or 3.90%, over the FY 2019-20 Adopted Budget of \$101,555. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;

Purchasing

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 53,781	\$ 59,570	\$ 63,860	\$ 63,860	\$ 65,776
Special Pay	-	-	-	-	74
FICA/Medicare Taxes	3,711	4,051	4,339	4,339	4,474
Total Salaries	57,492	63,621	68,199	68,199	70,324
<u>BENEFITS</u>					
Retirement Contributions	2,689	2,979	3,193	3,193	3,289
Health Insurance	16,294	17,541	17,902	17,902	19,093
Workers' Compensation	126	106	70	70	83
Total Benefits	19,109	20,626	21,165	21,165	22,465
<u>OPERATING EXPENDITURES</u>					
Travel & Per-Diem	1,542	1,537	2,000	-	2,000
Communications & Freight	103	125	166	166	179
Freight & Postage Service	259	127	300	300	250
Utility Services	840	1,218	1,165	1,165	1,323
Rentals & Leases	303	303	303	303	303
Insurance	1,714	1,575	1,151	1,174	1,401
Printing and Binding	255	35	-	-	400
Other Current Charges	1,958	4,004	3,500	3,320	3,000
Office Supplies	510	591	461	641	725
Operating Supplies	-	464	-	199	-
Books, Publications, Subs	3,073	1,780	3,145	1,286	3,145
Total Operating Expenditures	10,557	11,759	12,191	8,554	12,726
Total Expenditures by Grouping	\$ 87,158	\$ 96,006	\$ 101,555	\$ 97,918	\$ 105,515

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	72,434	74,607	76,845	79,150	81,525
Benefits	24,262	26,203	28,299	30,563	33,008
Operating Expenditures	13,206	13,710	14,240	14,798	15,385
Total Projection	\$ 109,902	\$ 114,520	\$ 119,384	\$ 124,511	\$ 129,918

Information Technology

Description

Information Technology (IT) is a support service that oversees all computer and automation activities of City government, including system enhancements, technical support, upgrades, and repairs to all City computer systems. IT is responsible for support and administration of the Wide Area Network (WAN/VPN) and Local Area Network (LAN) consisting of Windows based servers, Cisco unified communications system, over 250 desktop and laptop computers, and various network routers, switches, Wi-Fi, printers, and other peripherals.



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In addition, IT provides support for all Central Square enterprise software applications including but not limited to: building permits, cash receipts, customer information systems, fixed assets, accounting/budgeting, land management, occupational licenses, purchasing/inventory, payroll/personnel, and fleet management.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
IT Director	1.00	1.00	1.00	1.00	1.00	0.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
GIS Technician	1.00	1.00	1.00	1.00	1.00	0.00
Help Desk Technician	1.00	1.00	1.00	1.00	1.00	0.00
IT Technician	1.00	1.00	1.00	1.00	1.00	0.00
Network Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Systems Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Total	7.00	7.00	7.00	7.00	7.00	0.00

Goals

1. Continue to expand e-government, including online services, GIS, and electronic records with emphasis on:
 - Maintaining a robust IT infrastructure that encourages citizen participation.
 - Expansion of GIS.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1	Continue to expand e-government, including online services.	Total Non-Virtual services supported by IT	13	16	16	15
		Total Virtual services supported by IT	34	35	35	42
		Total # Non Virtualized WS supported by IT	213	213	213	220
		Total # Virtualized WS supported by IT	54	67	67	72

Information Technology

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$1,471,885, is an increase of \$86,177, or 6.22%, over the FY 2019-20 Adopted Budget of \$1,385,708. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Increase in annual software maintenance costs.



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Information Technology

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 110,984	\$ 113,872	\$ 117,741	\$ 117,741	\$ 121,274
Regular Salaries & Wages	314,363	328,855	338,297	338,297	349,638
Other Salaries & Wages	-	-	-	3,000	9,200
Overtime	2,688	3,797	4,400	4,400	4,400
Special Pay	213	-	223	223	74
FICA/Medicare Taxes	30,625	30,878	31,577	31,577	33,544
Total Salaries	458,873	477,402	492,238	495,238	518,130
<u>BENEFITS</u>					
Retirement Contributions	17,329	18,063	18,876	18,876	19,492
Health Insurance	96,586	118,397	122,192	122,192	125,067
Workers' Compensation	969	790	541	541	581
Total Benefits	114,884	137,250	141,609	141,609	145,140
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	21,138	1,150	15,000	37,175	15,000
Travel & Per-Diem	963	5,075	5,683	5,683	4,024
Communications & Freight	42,712	54,629	50,530	51,355	52,237
Freight & Postage Service	46	89	400	400	150
Utility Services	6,586	6,977	6,942	6,942	7,181
Rentals & Leases	1,528	3,104	4,777	4,777	3,047
Insurance	4,257	3,791	2,770	2,825	3,371
Repair and Maintenance	569,789	534,524	615,744	643,846	680,694
Other Current Charges	84	171	100	100	100
Office Supplies	920	335	1,165	1,165	461
Operating Supplies	7,016	14,026	16,080	16,080	15,880
Books, Publications, Subs	2,440	8,502	32,670	17,670	26,470
Total Operating Expenditures	657,479	632,373	751,861	788,018	808,615
Total Expenditures by Grouping	\$ 1,231,236	\$ 1,247,025	\$ 1,385,708	\$ 1,424,865	\$ 1,471,885

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	533,674	549,684	566,175	583,160	600,655
Benefits	156,751	169,291	182,835	197,461	213,258
Operating Expenditures	833,109	858,362	884,399	911,245	938,928
Total Projection	\$ 1,523,535	\$ 1,577,338	\$ 1,633,408	\$ 1,691,866	\$ 1,752,840

Management Services

Description

The Management and Budget Office is a support service of City government responsible for coordinating and directing the development of the City's Annual Operating Budget and Ten-Year Capital Improvement Program (CIP). The department prepares and provides to the City Council the Quarterly Prospectus which evaluates the City's overall Budget to Actual Expenditures and Revenues at a point in time, and provides an updated status on the City's Strategic Plan. The City participates in the Florida Benchmark Consortium and the City's Performance Outcome System is evaluated and maintained by the Management Services Department.

The Management Services division was dissolved in FY 2016/17. Personnel and operating expenses related to Management Services and Benchmarking were allocated to department/division 1205, while personnel and operating expenses related to budget support were allocated to department/division 1301.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Management Svrs Director	1.00	0.00	0.00	0.00	0.00	0.00

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
OPERATING EXPENDITURES					
Utility Services	\$ 130	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditure	130	-	-	-	-
Total Expenditures by Grouping	\$ 130	\$ -	\$ -	\$ -	\$ -

City Attorney

Description

The office of City Attorney is a contracted service responsible for providing legal advice and recommendations to City Council, City staff, and to the various advisory and quasi-judicial boards. In addition, the City Attorney's office is responsible for all litigation brought against or on behalf of the City. The office communicates the City's position on various legislative matters to State legislative bodies and participates in the land code development process. The City Attorney is guided by the following principles and goals:

1. Provide legal opinions and support to City Council and staff in a timely manner;
2. Keep City laws and policies in compliance with current law;
3. Keep City Council and management staff apprised of new developments in statutory, regulatory, and decisional law;
4. Assist City Council and management staff in avoiding litigation and claims to the maximum extent possible;
5. Successfully defend/prosecute litigation involving the City in a cost-effective manner.

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>OPERATING EXPENDITURES</u>					
Professional Services	\$ 199,547	\$ 175,008	\$ 268,440	\$ 268,440	\$ 268,440
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 199,547	\$ 175,008	\$ 268,440	\$ 268,440	\$ 268,440
Total Expenditures by Grouping	\$ 199,547	\$ 175,008	\$ 268,440	\$ 268,440	\$ 268,440

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Operating Expenditures	276,493	284,788	293,332	302,132	311,196
Total Projection	\$ 276,493	\$ 284,788	\$ 293,332	\$ 302,132	\$ 311,196

Development Services Department

Description

Under the direction of the Development Services Director, Administration is responsible for overseeing and providing managerial support for the Planning, Development Review, Code Enforcement, and Building Services Divisions. The Director also serves as liaison to the Local Planning Agency (LPA), the Public Arts Board, and interprets the provisions of the Land Development Code (LDC).

The **Planning Division** is responsible for monitoring compliance with and administering the City's Comprehensive Plan in accordance with Chapter 163, Florida Statutes, and Chapter 9J-5, Florida Administrative Code.



The Planning Division is responsible for:

- Review of Comprehensive Plan amendments;
- Coordination with various regional and State agencies;
- Review projects for consistency with the City's zoning map, Land Development Code and Comprehensive Plan;
- Making sure that adequate infrastructure and basic services are available to support new development;
- Assisting developers and residents in complying with the City's Comprehensive Plan and Land Dev. Codes.

The **Development Review Division** is responsible for site plan reviews, architectural plan reviews, and the permitting of development applications through a coordinated review process. The process ensures compliance with the City's Comprehensive Plan, Land Development Code, and related ordinances. The Development Review Division also coordinates pre-application meetings, pre-construction meetings, progress meetings, reviews building permit applications, deviations, plats, special exception use orders, master land use plans, development agreements, and schedules and provides technical data and recommendations for amendments to the Land Development Code (LDC), City Council and the Local Planning Agency (LPA). The program acts as liaison to Metroplan - Orlando on pedestrian and bike issues, to the Lynx Regional Working Group, and the Seminole County Sun Rail Working Group.

The **Code Enforcement Division** is responsible for the enforcement of the City's Land Development Code and Code of Ordinances. The Code Enforcement Officers are proactive in inspecting properties for violations, and the Division also receives complaints via phone, email or in person, from residents, business owners and other city staff. Each complaint is then inspected and investigated to determine whether a violation exists or not.

The **Economic Development** program is responsible for promoting new business recruitment consistent with the City's Economic Development Strategic Plan and identifying target industries, developing and overseeing efforts focused on retention and expansion of existing businesses.

Development Services Department

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Development Svrs Director	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	0.00
Code Enforcement Mng	1.00	1.00	1.00	1.00	1.00	0.00
Code Enforcement Spec.	1.00	1.00	1.00	1.00	0.00	-1.00
Development Review Mng.	1.00	1.00	1.00	1.00	1.00	0.00
Development Svcs Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Development Review Spec	1.00	1.00	1.00	1.00	1.00	0.00
Planner I	0.00	0.00	0.00	0.00	1.00	1.00
Planner II	2.00	2.00	2.00	2.00	1.00	-1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	0.00
Planning Technician	0.00	1.00	1.00	1.00	1.00	0.00
Sr. Admin Assistant	1.00	1.00	1.00	1.00	0.00	-1.00
Zoning Administrator	1.00	1.00	1.00	1.00	1.00	0.00
Total	12.00	13.00	13.00	13.00	13.00	0.00

Goals

1. Foster redevelopment of business and commercial areas.
2. Pursue mixed-use development in the downtown mixed-use districts.
3. Ensure development and redevelopment is done in a sustainable manner.
4. Develop a City plan to merge the character of the Historic Downtown with the City's new Downtown.
5. Foster connectivity for all types of vehicles; increase biking and walking options.
6. Ensure that development or redevelopment is done in a sustainable manner.
7. Revise the City codes to promote redevelopment; continue to enhance business relocation services.
8. Continue on-going business retention efforts.
9. Compliance with the City's Code of Ordinances.
10. Provide Code Enforcement services on a proactive basis, as well as, with timely response to complaints.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
3	Ensure development and redevelopment is done in a sustainable manner.	# of large scale comp plan applications	1	1	1	1
		# of rezoning applications	2	3	2	2
		# of deviation applications	14	19	19	19
8	Continue on-going business retention efforts	Business tax receipts applications (new and renewals)	4,056	1,918	2,100	2,100
10	Provide Code Enforcement services on a proactive basis, as well as, with timely response to complaints.	# of proactive cases	1,864	1,583	2,000	2,000
		# of reactive cases	1,210	1,003	1,250	1,250
		Business days from complaint till first inspection	1	-	1	1
		% of complaints resolved without Code Enforcement Board	91.30%	90.20%	97.00%	95.00%

Development Services Department

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$1,138,011, is a decrease of \$194,624, or -14.60%, over the FY 2019-20 Adopted Budget of \$1,332,635. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reduction in Professional Services of \$184,935 for the Comprehensive Plan Amendment that was budgeted in FY 2019-20 as a one-time expense;
- Reduction in Other Current Charges of \$6,350 as a result of reduction in legal advertising.



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Development Services Department

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 99,184	\$ 108,969	\$ 112,253	\$ 112,253	\$ 121,286
Regular Salaries & Wages	514,610	583,534	614,486	614,486	612,576
Other Salaries & Wages	7,468	16,546	6,322	6,322	6,322
Overtime	668	821	5,935	5,935	1,929
Special Pay	326	71	371	371	-
FICA/Medicare Taxes	45,492	53,196	55,536	55,536	56,518
Total Salaries	667,748	763,137	794,903	794,903	798,631
<u>BENEFITS</u>					
Retirement Contributions	28,937	32,371	35,005	35,005	34,943
Health Insurance	134,471	141,309	157,283	157,283	162,540
Workers' Compensation	6,014	4,343	3,531	3,531	3,444
Total Benefits	169,422	178,023	195,819	195,819	200,927
<u>OPERATING EXPENDITURES</u>					
Professional Services	123,251	100,882	243,600	264,185	53,665
Travel & Per-Diem	4,875	4,801	8,498	8,498	6,882
Communications & Freight	3,074	3,397	5,102	5,102	5,055
Freight & Postage Service	4,705	3,740	3,750	3,750	3,750
Utility Services	7,956	8,042	8,215	8,215	8,224
Rentals & Leases	6,593	13,901	17,097	17,098	15,310
Insurance	11,172	10,076	7,363	7,511	8,965
Repair and Maintenance	1,455	1,978	1,249	1,249	1,000
Printing and Binding	1,535	881	2,143	2,143	1,882
Promotional Activities	-	-	50	50	-
Other Current Charges	6,685	8,347	17,470	17,470	11,120
Office Supplies	10,986	5,749	6,113	6,113	5,590
Operating Supplies	7,417	6,559	8,323	8,323	7,706
Books, Publications, Subs	6,024	5,850	12,940	12,940	9,304
Total Operating Expenditures	195,728	174,203	341,913	362,647	138,453
Total Expenditures by Grouping	\$ 1,032,898	\$ 1,115,363	\$ 1,332,635	\$ 1,353,369	\$ 1,138,011

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	822,590	847,268	872,686	898,866	925,832
Benefits	217,001	234,361	253,110	273,359	295,228
Operating Expenditures	143,234	148,221	153,427	158,866	164,550
Total Projection	\$ 1,182,825	\$ 1,229,850	\$ 1,279,223	\$ 1,331,091	\$ 1,385,610

Police Department

Description

The Oviedo Police Department is divided into six program areas: Community Policing/Patrol; Records; Community Involvement/Outreach; Criminal Investigations; Community Response Team and Education and Training. Police Administration provides managerial support as well as command, control and guidance over the six program areas. The Administration's role is focused on upholding and supporting all federal, state and municipal laws; safeguarding and respecting the constitutional rights of citizens and improving the quality of life in the Oviedo community.



Community Policing/Patrol is the core law enforcement function of the

Oviedo Police Department that provides an array of law enforcement services focusing on: responding to calls for service by the public both emergency and non-emergency in nature, the protection of life and property; prevention of crime; apprehension of criminals and traffic control. Community Policing responds to approximately 45,000 calls for service annually, conducts over 15,000 traffic stops and provides for area business checks under a program known as Night Eyes.

Police Records Management is the first point of contact with the public during normal business hours and provides internal upkeep and management of all Police Department records through an automated records management system maintained by Seminole County. Records processes over 12,000 arrest and accident reports, field contact cards, and citations annually. This division is responsible for copying case packages and forwarding them to the State Attorney's Office for prosecution or to the County Clerk for processing in the case of traffic violations and fulfilling public record requests that have increased dramatically over the past several years.

Community Involvement provides the public with educational and pro-active crime prevention, community outreach and public safety information. It also provides youth with life-skills intervention through a school-based officer-taught program offered in cooperation with the public schools: FOCUS on Safety and Training. They are responsible for the safety and security planning and implementation in all seven public schools. In addition, the department is responsible for the security and traffic control planning of many special events held in the City, both organized by the City or outside organizations.

The School Resource Officer (SRO) program is a collaborative effort between the City and the Seminole County School Board for an equal sharing the costs incurred by the Oviedo Police Department in providing an SRO at all public schools within the City Limits.

The **Criminal Investigations** Program conducts follow-up investigations into approximately 600 criminal cases documented annually. This program responds to and evaluates each unattended death within the City to document the cause (natural, suspicious, or criminal). They investigate all reported criminal activity within the City. This includes, but is not limited to property crimes, fraud and financial crimes, and crimes against persons. In addition, Criminal Investigations participates with other law enforcement agencies in Seminole, Orange, Lake, Volusia and Brevard Counties, as well as in local task forces and ensures the proper custody and control of all crime evidence and impounded property submitted to the agency.

Police Department

The **Community Response Team (CRT)** is a pro-active unit that specializes in neighborhood issues, street crime, sexual offender notification/verification, long term action plans (such as Operation Clerk Alert), addressing crime trends and illegal drug activity. The team is deployed to solve problems that cross shifts or are too time-consuming for patrol officers. The Community Response team also participates in Federal, Statewide, and Local drug task-forces and ensures the proper custody and control of all crime evidence and impounded property submitted to the agency.

This **Police Education & Training** program is responsible for the coordination of all in-service and new officer field training activities for the department. It oversees/schedules approximately 5,800 hours of training of various types for the varied activities of the law enforcement personnel, annually. In addition, it is responsible for tracking and maintaining all training records of all Department members.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Police Chief	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00	0.00
Accreditation Manager	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	0.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Detective	9.00	8.00	9.00	9.00	8.00	-1.00
Police Lieutenant	8.00	6.00	6.00	6.00	6.00	0.00
Police Officer	35.00	39.00	38.00	39.00	41.00	2.00
Police Sergeant	7.00	8.00	8.00	8.00	8.00	0.00
Police Records	1.00	1.00	1.00	1.00	1.00	0.00
Property & Evidence	1.00	1.00	1.00	1.00	1.00	0.00
School Resource Officer *	7.00	7.00	9.00	10.00	9.00	-1.00
Staff Assistant - PT	0.625	0.75	0.75	0.75	0.75	0.00
Total	76.625	78.75	80.75	82.75	82.75	0.00

* For the 9 School Resource Officers Budgeted in the FY 2020-21 Budget, 2 are funded at 100% (salary and benefits) by the Seminole County Sheriff's Office, and 7 are funded at 50%.

Goals

1. Be one of the safest communities in the region.
2. Provide leadership on critical local and regional issues.
3. Maintain up-to-date equipment and appropriate facilities with emphasis on the funding a vehicle replacement program and planning for a new Public Headquarters.
4. Maintain traffic safety.
5. Focus on crime prevention, community awareness, and other policing activities.
6. Maintain police response levels at superior levels.
7. Support community participation.
8. Ensure a high level of readiness to manage and recover from disasters.
9. Development of a new Emergency Operations Center (EOC).
10. Periodic review and updating of the strategic plan.

Police Department

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1	Be one of the safest communities in the region	Number of Part 1 Crimes	461	389	489	513
		Number of Traffic Stops	18,511	18,834	19,638	20,610
		Number of citations issued	8,086	8,944	8,579	9,008
		# of criminal cases investigated	606	645	600	620
		Part 1 crimes per 1,000 population	12.23	9.79	12.30	12.82
		Total Service and Activity Calls	43,902	48,490	46,562	48,890
5	Focus on Crime Prevention, Community Awareness, and other community policing activities	Number of Crime Prevention presentations	10.00	10.00	15.00	16.00
		Number of Crime Prevention inspections	7.00	5.00	9.00	6.00
		Classes offered at the COPS center	39.00	45.00	39.00	50.00
6	Maintain fire and police response times at superior levels	Total calls received	48,210	48,490	49,000	50,470
		# 911 calls	2,864	2,786	3,000	3,090
		Avg response time to priority 1 calls	2.19	2.33	2.30	2.27

Accomplishments

- Onsite accreditation was held and the Oviedo Police Department was recommended for its sixth re-accreditation. The Department maintains its excelsior status which is the highest level attainable.
- Enacted the second semester of school and traffic plans to educate citizens about school zones, bike and pedestrian safety.
- See all accomplishments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$9,732,095 is a decrease of \$171,189, or -1.73%, over the FY 2019-20 Adopted Budget of \$9,903,284. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for Police employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- A decrease in the City's Police Pension Contribution percentage as per the current Actuarial report;
- A decrease in the contribution to the vehicle replacement plan;
- Reductions in the Travel and Training categories;
- Purchase of various Capital Items, totaling \$17,000:
 - Property and Evidence Shed Replacement
 - Property and Evidence Refrigerator/Freezer

Police Department

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 133,167	\$ 121,016	\$ 126,600	\$ 126,600	\$ 131,253
Regular Salaries & Wages	4,430,869	4,721,263	5,119,832	5,119,832	5,193,961
Other Salaries & Wages	30,131	20,199	19,523	19,523	20,109
Overtime	231,542	220,102	255,000	255,000	240,200
Special Pay	84,474	87,248	86,447	86,447	89,447
FICA/Medicare Taxes	356,566	374,599	405,271	405,271	412,469
Active Military Pay	1,938	-	-	-	-
Total Salaries	5,268,687	5,544,427	6,012,673	6,012,673	6,087,439
<u>BENEFITS</u>					
Retirement Contributions	649,095	632,435	746,133	746,133	676,405
Health Insurance	1,021,032	1,106,044	1,241,328	1,241,328	1,281,109
Workers' Compensation	154,704	130,411	89,573	89,573	100,839
Unemployment	-	802	-	-	-
Total Benefits	1,824,831	1,869,692	2,077,034	2,077,034	2,058,353
<u>OPERATING EXPENDITURES</u>					
Professional Services	8,741	9,857	15,920	22,920	18,020
Other Contractual Services	323,712	331,526	360,000	360,000	388,200
Travel & Per-Diem	18,682	16,538	32,720	32,720	18,905
Communications & Freight	53,857	60,626	86,384	86,384	89,301
Freight & Postage Service	1,894	2,140	2,100	2,100	2,100
Utility Services	33,049	38,352	36,018	36,018	38,351
Rentals & Leases	343,413	368,071	452,189	452,193	320,959
Insurance	97,210	88,933	63,991	65,263	78,356
Repair and Maintenance	148,601	187,093	208,497	209,317	228,802
Printing and Binding	3,527	2,714	4,120	4,120	5,055
Promotional Activities	5,257	5,880	7,200	7,200	7,200
Other Current Charges	615	686	844	844	860
Office Supplies	5,284	4,885	5,597	5,447	6,000
Operating Supplies	332,063	328,568	374,003	377,853	324,864
Books, Publications, Subs	32,125	28,885	44,994	40,411	42,330
Total Operating Expenditures	1,408,030	1,474,754	1,694,577	1,702,790	1,569,303
<u>CAPITAL</u>					
Buildings	-	-	-	-	10,000
Capital Assets	-	-	119,000	115,030	7,000
Total Capital	-	-	119,000	115,030	17,000
Total Expenditures by Grouping	\$ 8,501,548	\$ 8,888,873	\$ 9,903,284	\$ 9,907,527	\$ 9,732,095

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	6,270,062	6,458,164	6,651,909	6,851,466	7,057,010
Benefits	2,223,021	2,400,863	2,592,932	2,800,367	3,024,396
Operating Expenditures	1,621,867	1,676,556	1,733,490	1,792,795	1,854,609
Total Projection	\$ 10,114,950	\$ 10,535,583	\$ 10,978,331	\$ 11,444,628	\$ 11,936,015

Fire Department

Description

Fire Administration is responsible for providing the managerial support for Fire/Rescue (a system that includes 2 fire stations that provide City-wide fire suppression, rescue services, hazardous materials response, basic and advanced life support, and EMS transport), Community Outreach, Fire Prevention, and Training/Education programs.

Administration also coordinates EMS billing for emergency medical services with an outside contractor and oversees and coordinates the City's Emergency Management activities. The Fire Chief also serves as the City's Emergency Management Coordinator and is responsible for the maintenance and updating of the Emergency Management Plan.



Fire Suppression and Rescue responds to service-related calls, rescue incidents, fire calls, and medical-related emergencies that require basic or advanced life support and provides patient transport to medical facilities from 2 fire stations located within the City limits. The Department also participates in the countywide first response program, a reciprocal arrangement between the Cities and Seminole County that provides for an initial response from the closest unit or station regardless of jurisdictional boundaries

Fire Prevention is a life safety program that conducts fire inspections of approximately 1,352 existing commercial businesses on a routine basis and all daycare centers, assisted living facilities, and hospital/free standing ER annually. Fire Prevention also conducts multiple inspections during the new construction and remodel phases for commercial projects.

The Fire Marshal reviews building plans for approximately 534 private commercial projects annually and conducts fire investigations and public education through prevention workshops and presentations. Fire Prevention staff also participates in the City's development review process through the review of site development plans, attendance at pre-application meetings and pre-construction meetings. The program also reviews all City special event permits.

The **Education and Training** division directs fire and EMS-related training, including scheduling and development of required training activities; maintains department training records; and conducts new employee orientation. The division also oversees the department's EMS transport service and coordinates all EMS activities in consultation with the Seminole County Medical Director. The division is in charge of assuring compliance with the Florida Bureau of Health EMS' rules and protocols, as well as ensuring compliance with Florida State Fire Marshal and Federal safety regulations.

In addition, the Division Chief assigned to this division serves as the City's Infection Control Officer and manages the infectious control program. Other activities include serving as the public information officer for emergency incidents and general media release liaison with the public and media and serving as the Department Safety officer.

Fire Department

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Fire Chief	1.00	1.00	1.00	1.00	1.00	0.00
Division Chief	2.00	2.00	2.00	2.00	2.00	0.00
Admin Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	0.00
Fire Inspector	1.00	1.00	1.00	2.00	2.00	0.00
Fire Lieutenant	9.00	9.00	9.00	9.00	9.00	0.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	0.00
Firefighter/EMT	36.00	36.00	36.00	36.00	36.00	0.00
Total	54.00	54.00	54.00	55.00	55.00	0.00

Goals

1. Be one of the safest communities in the region.
2. Maintain fire response times at superior levels.
3. Ensure a high level of readiness to manage and recover from disasters.
4. Maintain disaster preparedness readiness and disaster recovery plan.
5. Continue commitment to comparatively superior ISO and CRS ratings and performance measures.
6. Expand internal fire re-inspection capabilities for existing commercial buildings.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
2	Maintain fire response times at superior levels	# EMS/rescue calls	2,714	2,699	2,800	2,850
		# Fire related calls	84	71	60	65
		# of transports	1,591	1,605	1,600	1,650
		# of first responder calls outside the City limits	968	979	900	900
		% of in City calls with response time < 5 minutes	82.00%	84.00%	85.00%	84.00%
		% of calls as first responder with response time < 5 minutes outside City	23.00%	23.30%	20.80%	20.80%
		% property contents saved as a % of pre-incident value	96.70%	88.40%	93.80%	92.90%
5	Continued commitment to comparatively superior ISO and CRS ratings and performance measures.	ISO Community rating	2.00	2.00	2.00	2.00
6	Expand internal fire re-inspection capabilities for existing commercial buildings.	# of commercial inspections - existing	87	146	500	650
		# of re-inspections	47	123	250	250
		% of all commercial structures inspected	6.00%	11.00%	37.00%	46.00%

Fire Department

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$7,113,106, is an increase of \$132,027, or 1.89%, over the FY 2019-20 Adopted Budget of \$6,981,079. Significant changes to FY 2020-21 Adopted Budget include the following:

- Salary adjustments as per the Fire Bargaining contract;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- An increase in the City's Police Pension Contribution rate as per the current Actuarial report;
- A decrease in the contribution to the vehicle replacement plan;
- \$9,000 reduction in Other Contractual Services for EMS billing expense;
- Purchase of various Capital Items, totaling \$49,000:
 - Tornado Siren Replacement – McKinnon St
 - Tornado Siren – Shane Kelly Park



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Fire Department

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 118,086	\$ 158,079	\$ 127,445	\$ 127,445	\$ 132,067
Regular Salaries & Wages	3,105,198	3,326,892	3,470,290	3,470,290	3,605,979
Overtime	436,715	422,059	456,900	456,900	456,900
Special Pay	6,893	1,137	1,635	1,635	2,673
FICA/Medicare Taxes	268,457	285,312	294,047	294,047	306,035
Total Salaries	3,935,349	4,193,479	4,350,317	4,350,317	4,503,654
<u>BENEFITS</u>					
Retirement Contributions	241,320	260,422	397,167	397,167	457,715
Health Insurance	734,057	759,902	808,484	808,484	876,746
Workers' Compensation	161,370	131,902	82,210	82,210	95,541
Total Benefits	1,136,747	1,152,226	1,287,861	1,287,861	1,430,002
<u>OPERATING EXPENDITURES</u>					
Professional Services	1,320	2,440	3,110	3,110	3,860
Other Contractual Services	38,168	38,322	49,830	49,830	40,240
Travel & Per-Diem	1,670	(356)	1,700	1,700	6,976
Communications & Freight	19,378	21,656	26,607	26,607	29,195
Freight & Postage Service	784	876	1,050	1,050	1,050
Utility Services	60,874	61,974	61,538	61,538	64,246
Rentals & Leases	265,860	266,466	393,745	393,782	239,521
Insurance	122,078	114,334	93,411	95,043	109,130
Repair and Maintenance	188,892	196,986	248,643	249,868	252,284
Printing and Binding	1,109	926	1,470	1,470	2,150
Promotional Activities	2,159	886	1,450	1,450	1,450
Other Current Charges	693	-	100	100	140
Office Supplies	3,603	5,266	5,330	5,330	5,118
Operating Supplies	260,538	212,514	257,762	289,652	323,511
Books, Publications, Subs	31,023	30,374	43,105	43,105	51,579
Total Operating Expenditures	998,149	952,664	1,188,851	1,223,635	1,130,450
<u>CAPITAL</u>					
Capital Assets	-	-	154,050	136,387	49,000
Total Capital	-	-	154,050	136,387	49,000
Total Expenditures by Grouping	\$ 6,070,245	\$ 6,298,369	\$ 6,981,079	\$ 6,998,200	\$ 7,113,106

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	4,638,764	4,777,927	4,921,264	5,068,902	5,220,969
Benefits	1,544,402	1,667,954	1,801,391	1,945,502	2,101,142
Operating Expenditures	1,172,003	1,215,566	1,261,276	1,309,282	1,359,745
Total Projection	\$ 7,355,168	\$ 7,661,447	\$ 7,983,931	\$ 8,323,686	\$ 8,681,856

Public Works

Description

Public Works Operations oversees the daily activities of the Grounds and Right of Way Maintenance (ROW) department, along with, the Streets and Sidewalks Maintenance departments. The Public Works Operations Division is the liaison with the City's solid waste contractor and serves as the central point of contact for citizen inquiries and complaints.



Grounds and ROW (right-of-way) Maintenance is performed by continuing service contracts. The landscape and grounds maintenance of various City facilities, parks and right-of-way's, includes mowing, landscape maintenance, irrigation repairs, fertilizer and pest management, and tree trimming, which is managed by the Contract Compliance Inspector.

The **Streets and Sidewalk Maintenance** department is responsible for the following maintenance activities:

- 1) Repairing and replacing City street signs;
- 2) Repair and construction of sidewalks and curbs;
- 3) General street repairs and pothole patching to City-maintained roads;
- 4) Tree trimming and other roadway maintenance.

The **Hurricane recovery department** is used to isolate and record all the general fund expenditures for debris removal and clean up as a result of a hurricane. The FY 2017-18 Actuals and FY 2018-19 Actuals reflect expenses related to Hurricane Irma, while the 2019-20 Amended Budget reflects expenses related to Hurricane Dorian and COVID-19 Pandemic.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Assistant City Engineer	1.00	0.00	0.00	0.00	0.00	0.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Crew Leader	2.00	2.00	2.00	2.00	2.00	0.00
Engineering Spec/Inspector	1.00	0.00	0.00	0.00	0.00	0.00
Heavy Equip Operator I	1.00	1.00	1.00	1.00	1.00	0.00
Heavy Equip Operator II	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker I	1.00	3.00	2.00	4.00	4.00	0.00
Maintenance Worker II	3.00	2.00	3.00	1.00	1.00	0.00
Operations Resource Mngr	1.00	0.00	0.00	0.00	0.00	0.00
Special Contracts Inspector	1.00	0.00	0.00	1.00	1.00	0.00
Total	13.00	10.00	10.00	11.00	11.00	0.00

Public Works

Goals

1. Develop a more uniquely identifiable and attractive City.
2. Adopt city-wide streetscaping standards.
3. Increase walking and biking options.
4. Develop connectivity for all types of vehicles and for pedestrians.
5. Continue to provide a high level of maintenance for the City's roadway network.
6. Continue and enhance solid waste recycling

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
5	Continue to provide a high level of maintenance for the City's roadway network.	Concrete repairs (in square feet)	46,251	43,989	44,000	40,000
		Asphalt repairs (tons)	76	158	150	140
		# street/traffic signs repaired/ replaced	75	31	100	100
		% of street/ traffic signs replaced	1.45%	0.60%	1.87%	1.87%
6	Continue and enhance solid waste recycling	Tons of recyclables collected	3,505	3,277	3,604	5,318
		Tons of yard waste collected	2,670	2,405	2,645	2,850
		% recycling rate (1)	54.00%	48.00%	52.00%	64.00%

(1) % recycling rate is calculated as a percentage of tons of recyclables collected plus tons of yard waste collected divided by the total tons collected, which includes garbage/waste.

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$1,247,204, is a decrease of \$24,602, or -1.93%, over the FY 2019-20 Adopted Budget of \$1,271,806. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- A decrease in the contribution to the vehicle replacement plan;
- Reductions in the Travel and Training categories;
- Decreases in Operating supplies and Fuel.

Public Works

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 332,939	\$ 389,655	\$ 434,278	\$ 434,278	\$ 434,295
Other Salaries & Wages	8,547	-	-	-	-
Overtime	15,778	13,022	15,000	15,000	15,000
Special Pay	1,292	639	-	-	-
FICA/Medicare Taxes	26,180	29,986	33,248	33,248	33,979
Total Salaries	384,736	433,302	482,526	482,526	483,274
<u>BENEFITS</u>					
Retirement Contributions	12,604	16,226	19,363	19,363	19,270
Health Insurance	93,026	126,798	138,239	138,239	144,881
Workers' Compensation	26,489	23,211	15,251	15,251	16,304
Total Benefits	132,119	166,235	172,853	172,853	180,455
<u>OPERATING EXPENDITURES</u>					
Professional Services	119,118	39,039	-	42,093	-
Other Contractual Services	585,831	529,856	160,529	163,883	155,733
Travel & Per-Diem	-	-	500	500	-
Communications & Freight	9,613	5,724	10,545	10,545	10,524
Freight & Postage Service	363	663	400	400	400
Utility Services	284,919	58,340	62,008	62,008	58,532
Rentals & Leases	54,538	64,802	97,873	97,874	68,152
Insurance	34,478	32,214	26,193	26,484	30,209
Repair and Maintenance	132,516	147,602	149,175	149,175	156,207
Promotional Activities	4,103	204	5,080	4,080	5,000
Other Current Charges	1,118	796	1,400	1,400	700
Office Supplies	2,025	2,758	3,075	3,225	3,098
Operating Supplies	69,354	67,940	77,049	76,049	72,320
Road Materials & Supplies	20,941	21,412	20,000	20,000	20,000
Books, Publications, Subs	555	1,451	2,600	2,600	2,600
Total Operating Expenditures	1,319,472	972,801	616,427	660,316	583,475
Total Expenditures by Grouping	\$ 1,836,327	\$ 1,572,338	\$ 1,271,806	\$ 1,315,695	\$ 1,247,204

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	497,772	512,705	528,087	543,929	560,247
Benefits	194,891	210,483	227,321	245,507	265,148
Operating Expenditures	603,094	623,513	644,777	666,935	690,039
Capital	-	-	-	-	-
Total Projection	\$ 1,295,758	\$ 1,346,701	\$ 1,400,185	\$ 1,456,371	\$ 1,515,433

Recreation & Parks Department

Description

Recreation and Parks Administration provides the administrative support and leadership necessary to oversee the daily activities of ten operating programs, including:

- 1) Administration;
- 2) Riverside Recreational Programs;
- 3) Gymnasium and Athletic Programs;
- 4) Recreation & Parks Maintenance;
- 5) Oviedo Blvd Aquatics;
- 6) Facility Maintenance & Custodial; and
- 7) Oviedo on the Park Amphitheater/Cultural Center.



Riverside Recreation promotes and coordinates activities focused mainly at youth events such as: summer camps, school days out events (approximately 30 days per school year), and five (5) fifth grade dances. In addition, this division oversees other recreation facilities and programs such as tennis, racquetball, and indoor contractual programs. Staff oversees a special needs program that meets 3 times each month throughout the school year. Riverside Skate Park includes a 30,000 square foot Skate Park facility that allows beginners, intermediate, and advanced skaters to utilize, on a fee basis, the state-of-the-art facility to learn fundamentals of skating or gain experience. The Skate Park, is a supervised facility, and is available for rollerblading and/or skateboarding. The skate park also offers BMX bike and scooter sessions, which have been introduced this past year.

The **Gymnasium and Athletic Program** division oversees all athletic activities and programming. The division is responsible for coordinating and scheduling the use of fields by outside youth and adult athletic leagues such as Babe Ruth, Little League, Central Florida Soccer Alliance Seminole County schools. Adult leagues include flag-football, basketball, and softball. Youth leagues include archery, flag-football, basketball, volleyball, indoor rock climbing, and the Start Smart youth program.

The Gymnasium consists of a 20,000 square foot building with a high school regulation basketball/volleyball court, fitness center, climbing wall, multi-purpose room, and locker rooms for men and women. Programming includes volleyball and basketball league play for youth and adults, clinics, and an “open use” for the gym and fitness room. Located adjacent to the Aquatics facility, the Gymnasium staff also monitors Aquatic facility usage, registers participants, and collects pool fees.

The **Recreation & Parks Maintenance Program** includes:

- 1) Fields maintenance;
- 2) Hard court maintenance;
- 3) Maintenance and repair of playground equipment, shelters, and restroom facilities at 11 city parks. The maintenance activities include field preparation and mowing of 20 athletic fields (5 adult softball fields, 8 youth baseball fields, 3 multi-purpose fields, 4 soccer fields), 11 tennis courts, and general facility maintenance including janitorial services, as well as repair of lighting, fencing, and irrigation.

Recreation & Parks Department

Oviedo Blvd Aquatics consists of a 50-meter Olympic sized swimming pool and a "Splash Zone" family pool. The 552,000-gallon Olympic pool has a 306-person capacity, whereas the recreational Splash Zone/family pool contains almost 60,000 gallons and has a 66-person capacity.

The Aquatic Facility provides private and public swimming instruction. Programs include: water aerobics, youth school days out, and summer camp, and the facility can be rented for birthday parties, family reunions, etc. Youth pool dances and family pool nights are also offered at Riverside Park.

Facility Maintenance and Custodial Services is a support service function of City government. It provides repair and maintenance services for recreation facility buildings and structures. The services provided include janitorial, routine electrical, plumbing, carpentry, air conditioning, painting, and miscellaneous repairs as well as oversight of contracted services for electrical, extermination, and air conditioning. In FY 2017-18, all personnel and operating expenses under the General Facility Maintenance department (1910), were transferred to this department.

Oviedo on the Park includes a Cultural Center which can be used to host weddings, receptions, conferences, theater productions, and programs, as well as, host musical concert style events. In addition, the park offers a large outdoor Amphitheatre, small outdoor stage, Veterans Tribute, wet deck, dog park, children's playground, and a boat house with paddle boat rentals.

Special events are included in the Oviedo on the Park budget. Ordinance No. 1546 defines events "sponsored by the City". The Recreation and Parks Department currently organizes (5) five special events annually. These events are Carnival of Screams, Winterfest at Snow Mountain, Dr. Martin Luther King Jr., Marshmallow Drop, and 4th of July Celebration.

Additionally, concessions are included in the Oviedo on the Park budget. Concessions consists of six (6) sites – including one full service concession facility with hot and cold menu items located at the Gymnasium/Aquatic Facility. All other concession facilities serve pre-packaged food items. One concession stand is available at the Riverside Park; two are available at the Oviedo Sports Complex; one at Shane Kelly Park; and one new concession facility at Center Lake Park's Cantina.

Recreation & Parks Department

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Recreation/Parks Director	1.00	1.00	1.00	1.00	1.00	0.00
Admin Assistant	2.00	3.00	3.00	3.00	3.00	0.00
Aquatics Coordinator II	1.00	1.00	1.00	1.00	1.00	0.00
Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Athletic Program Coord.	2.00	2.00	2.00	2.00	2.00	0.00
Athletic Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Building Custodian	5.00	7.00	7.00	8.00	9.00	1.00
Concession Coordinator	2.00	1.00	1.00	2.00	2.00	0.00
Concession Coordinator-PT	0.50	0.50	0.50	0.00	0.00	0.00
Crew Leader	3.00	3.00	3.00	3.00	4.00	1.00
Events Manager	1.00	1.00	1.00	1.00	1.00	0.00
Events Marketing Coord.	1.00	1.00	1.00	1.00	1.00	0.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00	0.00
Facilities Maint. Foreman	1.00	1.00	1.00	1.00	1.00	0.00
Food Service Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Head Lifeguard	2.00	2.00	2.00	2.00	2.00	0.00
Maintenance Worker I	10.00	10.00	10.00	8.00	9.00	1.00
Maintenance Worker II	3.00	3.00	3.00	5.00	4.00	-1.00
Maintenance Worker III	0.00	0.00	0.00	1.00	1.00	0.00
Park & Field Supervisor	1.00	1.00	1.00	1.00	0.00	-1.00
Parks Manager	1.00	1.00	1.00	1.00	1.00	0.00
Parks Ranger	0.00	0.00	0.00	1.00	1.00	0.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Rec Aide Specialist	6.00	5.00	5.00	3.00	3.00	0.00
Rec Aide Specialist - PT	0.00	1.25	1.25	1.75	1.75	0.00
Recreation Business Mngr	1.00	1.00	1.00	1.00	1.00	0.00
Rec Events Program Coord.	1.00	1.00	1.00	1.00	1.00	0.00
Rec Events Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Recreation Program Coord.	3.00	3.00	3.00	3.00	2.00	-1.00
Skate Park Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Sr. Recreation Manager	1.00	1.00	1.00	1.00	1.00	0.00
Trades worker	1.00	1.00	1.00	1.00	1.00	0.00
Total	56.50	58.75	58.75	61.75	61.75	0.00

Recreation & Parks Department

Goals

1. Execute and update the Recreation Master Plan.
2. Maintain the fiscal health and affordability of recreation programming.
3. Maintain the current ratio of park land to number of residents.
4. Update recreation fees on an annual basis to maintain cost recovery.
5. Continue high levels of customer service, productivity and efficiency.
6. Continue to deliver a diverse range of recreation programs.
7. Develop new programming at Oviedo on the Park.
8. Attain national accreditation for Recreation and Parks.
9. Support civic pride and community participation.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
4	Update recreation fees on an annual basis to maintain cost recovery.	Total revenue collected	1,584,652	1,621,426	1,584,995	1,548,700
		Percent cost recovery	27.35%	27.93%	24.92%	24.35%
5	Continue high levels of customer service, productivity and efficiency.	# of work orders completed	2,816	2,651	2,785	2,976
		# of emergency work orders completed within 24 hours	100.00%	100.00%	100.00%	75.00%
6	Continue to deliver a diverse range of recreation programming.	Total number of participants:				
		Riverside recreation	11,797	10,875	11,885	8,741
		Gym & Athletics	79,058	69,395	77,962	56,983
		Aquatics	23,419	26,908	23,655	85,793
		OOTP Events	50,750	61,467	64,292	37,962
		OOTP Special Events	26,777	22,500	25,400	19,200

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$6,733,481, is an increase of \$504,713, or 8.10%, over the FY 2019-20 Adopted Budget of \$6,228,768. Significant changes to FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- An increase in Temporary Personnel line for the AUE Contract;
- Purchase of various Capital in the amount of \$334,900:
 - Sweetwater Park Playground /PIP Replacement
 - Boston Hill Park Playground/PIP Replacement
 - Riverside Park Pool Deck Resurfacing
 - Skate Park Concrete Maintenance and Fence Repair
 - Concession Equipment
 - Center Lake Park Splash Pad Resurfacing

Recreation & Parks Department

EXPENDITURE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 119,483	\$ 124,536	\$ 131,892	\$ 131,892	\$ 134,292
Regular Salaries & Wages	1,809,239	1,784,265	2,160,294	2,160,294	2,230,482
Other Salaries & Wages	515,332	590,603	467,551	467,551	587,688
Overtime	48,199	48,690	44,009	44,009	43,859
Special Pay	2,119	2,059	1,409	1,409	371
FICA/Medicare Taxes	178,980	169,674	205,322	205,322	177,618
Total Salaries	2,673,352	2,719,827	3,010,477	3,010,477	3,174,310
<u>BENEFITS</u>					
Retirement Contributions	94,779	92,478	113,343	113,343	114,143
Health Insurance	609,378	606,830	787,579	787,579	798,363
Workers' Compensation	87,564	63,703	44,270	44,270	43,948
Total Benefits	791,721	763,011	945,192	945,192	956,454
<u>OPERATING EXPENDITURES</u>					
Professional Services	19,320	26,552	14,755	32,564	11,005
Other Contractual Services	257,058	297,753	317,643	281,766	414,560
Travel & Per-Diem	6,884	11,921	12,278	12,278	11,366
Communications & Freight	32,436	22,423	23,623	23,623	36,059
Freight & Postage Service	454	667	470	470	450
Utility Services	403,357	430,578	437,301	437,301	444,495
Rentals & Leases	162,058	157,296	270,613	274,226	181,878
Insurance	119,547	109,787	90,740	92,253	97,358
Repair and Maintenance	471,315	607,311	428,033	565,063	401,861
Printing and Binding	5,490	9,591	7,000	7,000	7,000
Promotional Activities	8,019	6,802	18,700	18,700	24,550
Other Current Charges	42,214	45,007	43,177	47,727	42,367
Office Supplies	20,288	13,073	19,798	19,798	15,889
Operating Supplies	666,293	539,644	558,496	551,278	552,392
Books, Publications, Subs	19,532	22,515	30,472	31,762	26,587
Total Operating Expenditures	2,234,265	2,300,920	2,273,099	2,395,809	2,267,817
<u>CAPITAL</u>					
Land	51,649	-	-	-	-
Improvements Other than Bldgs	31,583	15,850	-	-	314,900
Capital Assets	11,690	6,632	-	8,414	20,000
Total Capital	94,922	22,482	-	8,414	334,900
Total Expenditures by Grouping	\$ 5,794,260	\$ 5,806,240	\$ 6,228,768	\$ 6,359,892	\$ 6,733,481

5 Year Budget Projection

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	3,269,539	3,367,625	3,468,654	3,572,714	3,679,895
Benefits	1,032,970	1,115,608	1,204,857	1,301,245	1,405,345
Operating Expenditures	2,342,667	2,420,443	2,501,303	2,585,413	2,672,953
Total Projection	\$ 6,645,176	\$ 6,903,677	\$ 7,174,813	\$ 7,459,372	\$ 7,758,193



SPECIAL REVENUE FUNDS

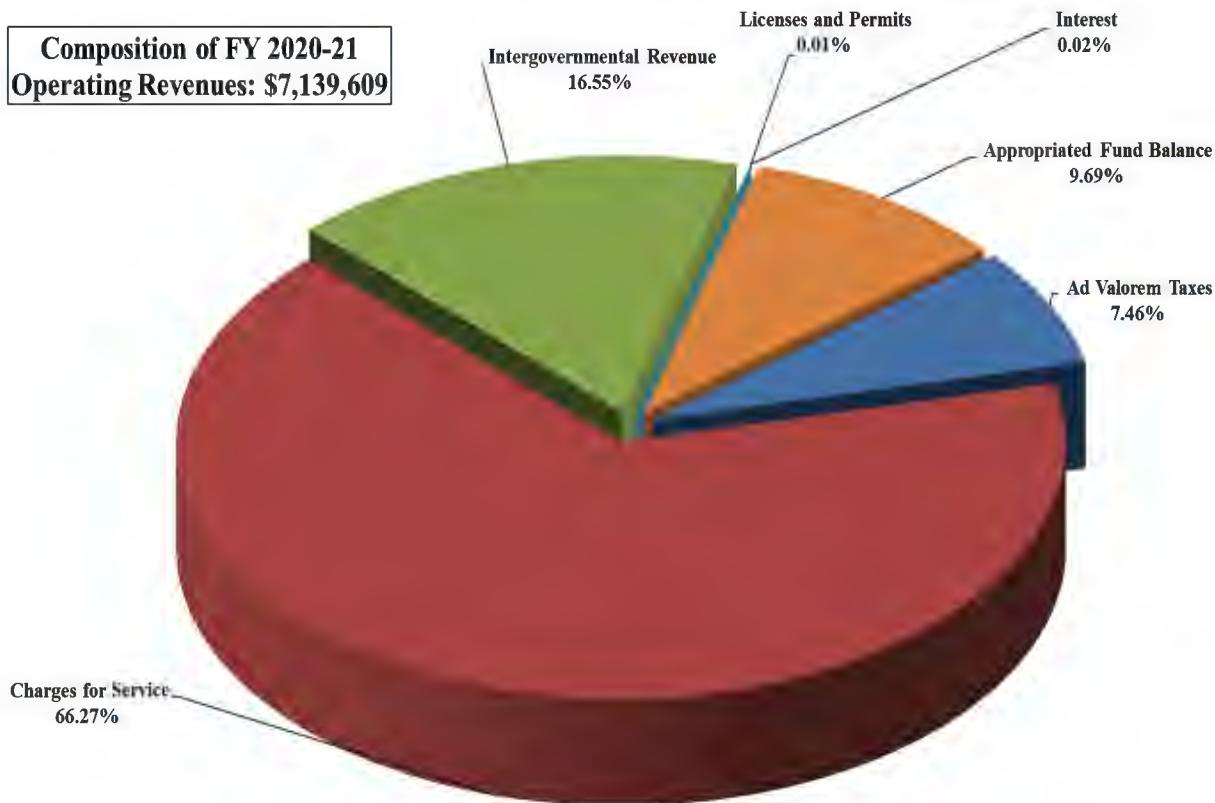
Consolidated Summary Special Revenue Funds

FY 2020-21 Budgeted Revenues

	CRA Fund	Capital Expansion Funds (A)	Transp. Improv Fund	Special Police Trust Funds (B)	Tree Bank Fund	Solid Waste Fund	Building Services Fund	Street Light Fund	Total All Funds
<u>BUDGETED REVENUES</u>									
Ad Valorem Taxes	\$ 532,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,312
Charges for Service	-	215,000	-	-	-	3,034,530	490,000	991,774	4,731,304
Intergovernmental Revenue	506,554	-	675,251	-	-	-	-	-	1,181,805
Licenses and Permits	-	-	-	-	-	-	1,000	-	1,000
Interest	-	-	900	-	-	750	-	-	1,650
TOTAL OPERATING REVENUES	\$ 1,038,866	\$ 215,000	\$ 676,151	\$ -	\$ -	\$ 3,035,280	\$ 491,000	\$ 991,774	\$ 6,448,071
Appropriated Fund Balance	\$ 30,555	\$ 115,457	\$ 105,526	\$ 50,000	\$ 190,000	\$ -	\$ -	\$ 200,000	\$ 691,538
TOTAL NON-OPERATING REVENUES	\$ 30,555	\$ 115,457	\$ 105,526	\$ 50,000	\$ 190,000	\$ -	\$ -	\$ 200,000	\$ 691,538
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 1,069,421	\$ 330,457	\$ 781,677	\$ 50,000	\$ 190,000	\$ 3,035,280	\$ 491,000	\$ 1,191,774	\$ 7,139,609

(A) Capital Expansion Funds include: Administrative, Transportation, Police, Fire and Recreation Impact Fees; Sidewalk Fund; Public Arts Fund; and Multi-Mobility Fund.

(B) Special Police Trust Funds include: State Law Enforcement Trust Fund; Federal Law Enforcement Trust Fund; Law Enforcement Trust Fund; Police Donations Fund; and Second Dollar Trust Fund.



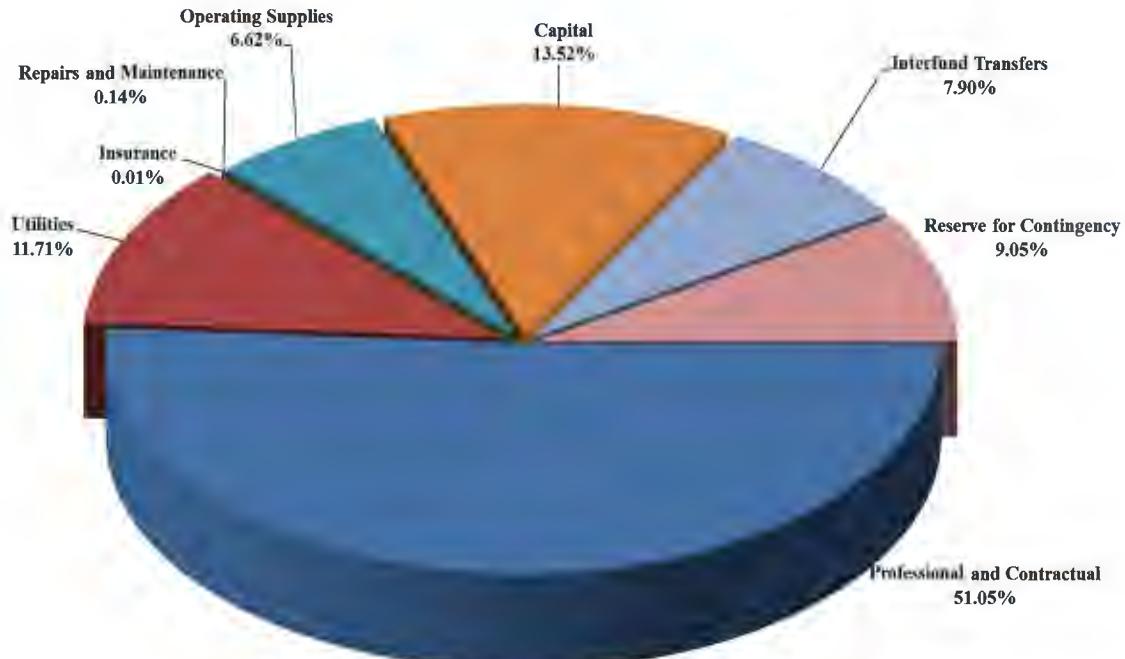
Consolidated Summary Special Revenue Funds

FY 2020-21 Budgeted Expenditures

	CRA Fund	Capital Expansion Funds (A)	Transp. Improv. Fund	Special Police Trust Funds (B)	Tree Bank Fund	Solid Waste Fund	Building Services Fund	Street Light Fund	Total All Funds
<u>BUDGETED EXPENDITURES</u>									
Professional and Contractual	\$ -	\$ -	\$ 256,677	\$ -	\$ -	\$ 3,027,030	\$ 352,800	\$ 8,500	\$ 3,645,007
Communications and Utilities	-	-	-	-	-	-	11,042	825,097	836,139
Insurance	-	-	-	-	-	-	649	-	649
Repairs and Maintenance	-	-	10,000	-	-	-	-	-	10,000
Operating Supplies	102,500	-	300,000	-	40,000	-	25,207	4,910	472,617
Unleaded and Diesel Fuel	-	-	-	-	-	-	-	-	-
Vehicle Replacement	-	-	-	-	-	-	-	-	-
Capital	\$ 500,000	\$ 50,000	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 965,000
TOTAL OPERATING EXPENDITURES	\$ 602,500	\$ 50,000	\$ 781,677	\$ -	\$ 40,000	\$ 3,027,030	\$ 389,698	\$ 1,038,507	\$ 5,929,412
Transfers out	\$ 253,448	\$ 160,457	\$ -	\$ 50,000	\$ -	\$ -	\$ 100,365	\$ -	\$ 564,270
Reserve for Contingency	213,473	120,000	-	-	150,000	8,250	937	153,267	\$ 645,927
TOTAL NON-OPERATING EXPENDITURES	\$ 466,921	\$ 280,457	\$ -	\$ 50,000	\$ 150,000	\$ 8,250	\$ 101,302	\$ 153,267	\$ 1,210,197
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 1,069,421	\$ 330,457	\$ 781,677	\$ 50,000	\$ 190,000	\$ 3,035,280	\$ 491,000	\$ 1,191,774	\$ 7,139,609

(A) Capital Expansion Funds include: Administrative, Transportation, Police, Fire and Recreation Impact Fees; Sidewalk Fund; Public Arts Fund; and Multi-Mobility Fund.
 (B) Special Police Trust Funds include: State Law Enforcement Trust Fund; Federal Law Enforcement Trust Fund; Law Enforcement Trust Fund; Police Donations Fund; and Second Dollar Trust Fund.

Composition of FY 2020-21 Operating Expenditures: \$7,139,609



Oviedo CRA Fund (015)

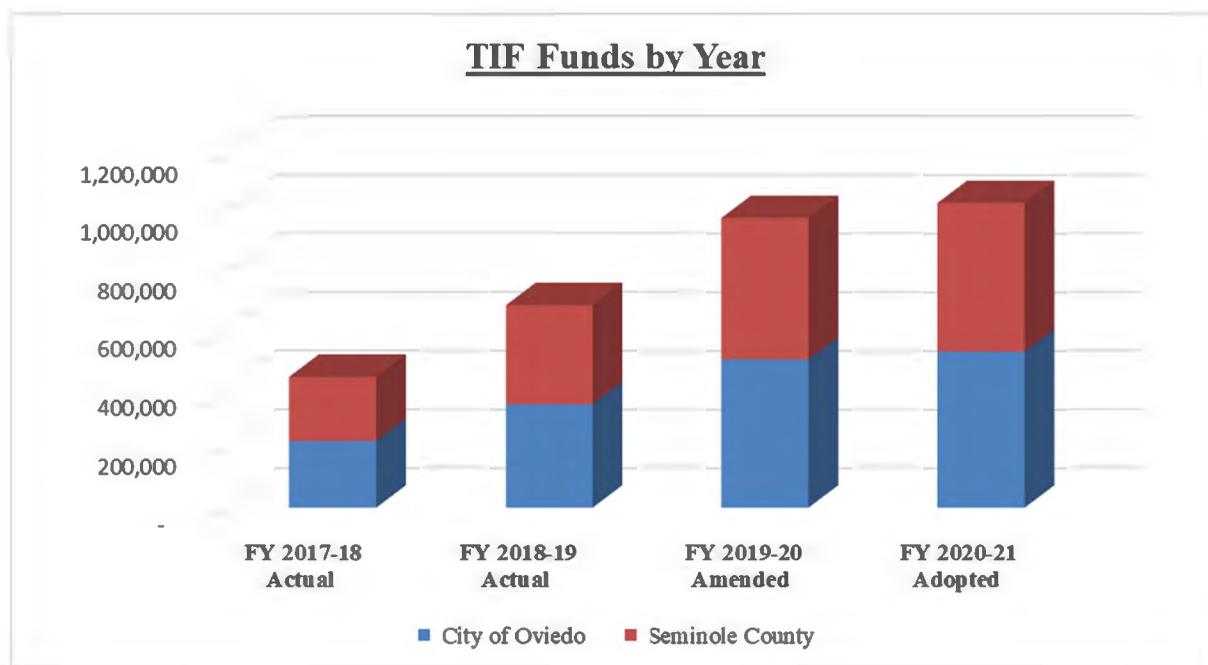
Description

A Community Redevelopment Agency (CRA) is a mechanism used to help direct ad valorem tax revenue within a designated boundary of a City or County. The long-term goal of the CRA is to rejuvenate blighted areas by enabling and stimulating new development, creating new job opportunities, and focusing public investment in an area to foster additional private development. Tax Increment Financing or Funds (TIF) is the funding method generated by establishing a base year of property values at the date of establishment of the CRA. Tax increment is the additional ad-valorem tax revenue generated from increases in property values in excess of the base year values. Funds derived from a Tax Increment can only be used within the CRA boundary on public investment or public improvement projects.

The City of Oviedo created the City of Oviedo Community Redevelopment Agency on June 30, 2008 through the adoption of Resolution 1836-08 pursuant to *Florida Statutes 163.512*, and generates a majority of its annual income from tax increment revenues. The CRA Trust Fund was created on September 20, 2010 through the adoption of Ordinance No. 1496. The base year value was established in 2010 with an assessed taxable value of \$69,546,934. Subsequent years' ad valorem taxes that are collected by the City and County beyond the base-year's value are placed in the CRA Trust Fund. For FY 2020-21, both the City of Oviedo and Seminole County will make a TIF contribution to the CRA of 50% of the increment value. The County's participation in the TIF is limited to twenty (20) years, while the term of the CRA is thirty (30) years. CRA Trust Fund dollars may be used for programs, projects, and improvements within the CRA area that have been identified in the Oviedo Community Redevelopment Plan.

The Oviedo CRA boundary encompasses the Old Downtown Oviedo, the New Downtown Oviedo, Oviedo on the Park development area, and four residential neighborhoods. The CRA boundary contains approximately 674 acres of developed and undeveloped land.

The chart below details the historical collection of TIF Funds by year.



Oviedo CRA Fund (015)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Property Taxes	226,442	351,886	505,100	505,100	532,312
Intergovernmental	217,437	336,566	481,457	481,457	506,554
Interest/Change in Fair Value	5,381	15,598	-	-	-
Total Operating Revenues	449,260	704,050	986,557	986,557	1,038,866
<u>Appropriated for other eligible Capital Projects</u>					
	-	-	72,926	484,360	30,555
Total Revenues	\$ 449,260	\$ 704,050	\$ 1,059,483	\$ 1,470,917	\$ 1,069,421
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Operating Supplies	43,312	45,840	90,000	148,350	102,500
Total Operating Expenditures	43,312	45,840	90,000	148,350	102,500
<u>Capital</u>					
Improv Other than Buildings	63,931	51,872	649,000	1,033,644	500,000
Total Capital	63,931	51,872	649,000	1,033,644	500,000
Transfers out	267,000	263,288	258,368	258,368	253,448
Reserve for Contingencies	-	-	62,115	30,555	213,473
Total Expenditures	\$ 374,243	\$ 361,000	\$ 1,059,483	\$ 1,470,917	\$ 1,069,421

Administrative Facilities Impact Fee Fund (101)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. The last update to the Impact Schedules occurred on November 4, 2013 through the adoption of Ordinance No. 1576.

Code of Ordinances Section 28-12 states that "at least once every five (5) years the City shall update the technical report which provides the basis for the impact fees imposed under this chapter".

Administrative Facilities Impact Fees shall be assessed and collected from new development, pursuant to all applicable provisions of the City of Oviedo Code of Ordinances, Chapter 28-25, and in accordance with the fee schedule. Administrative facilities impact fee revenues shall be spent only on administrative facilities and administrative facilities capital costs. Administrative facilities means the land and buildings as may be necessary to meet the needs for City Administration which are created by new development. Administrative facilities capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded administrative facilities, which have a life expectancy of three or more years, and the land acquisitions, land improvements, design, and engineering related thereto.

Historically, the City has budgeted and appropriated current year projected revenues. This year's budget employs a conservative approach where appropriations will not exceed available fund balance.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Operating Revenues					
Charges for Services	151,158	82,642	55,000	55,000	45,000
Interest/Change in Fair Value	2,927	4,237	1,000	1,000	-
Total Operating Revenues	154,085	86,879	56,000	56,000	45,000
Appropriated Fund Balance					
Total Revenues	\$ 154,085	\$ 86,879	\$ 130,748	\$ 130,748	\$ 130,457

EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfers out					
Total Expenditures	\$ 127,611	\$ 127,358	\$ 130,748	\$ 130,748	\$ 130,457

Transportation Impact Fee Fund (102)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. The last update to the Impact Schedules occurred on November 4, 2013 through the adoption of Ordinance No. 1576.

Code of Ordinances Section 28-12 states that "at least once every five (5) years the City shall update the technical report which provides the basis for the impact fees imposed under this chapter".

Transportation Impact Fees shall be assessed and collected from new development, pursuant to all applicable provisions of the City of Oviedo Code of Ordinances, Chapter 28-21, and in accordance with the fee schedule. Transportation impact fee revenues shall be spent only on transportation facilities and transportation capital costs. Transportation facilities means the transportation and transit facilities, including land that are planned and designed to provide off-site transportation capacity to new development. Transportation capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded roadway improvements to the City's classified road system and transit facilities which have a life expectancy of three or more years, and the land acquisitions, land improvements, design, and engineering related thereto.

Transportation Impact Fee Fund (102)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	185,468	285,434	70,000	70,000	80,000
Interest/Change in Fair Value	11,960	6,426	3,000	3,000	-
Total Operating Revenues	197,428	291,860	73,000	73,000	80,000
<u>Appropriated Fund Balance</u>			227,000	237,465	-
Total Revenues	\$ 197,428	\$ 291,860	\$ 300,000	\$ 310,465	\$ 80,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	5,120	-	-	-	-
Operating Supplies	15,985	-	-	-	-
Total Operating Expenditures	21,105	-	-	-	-
<u>Capital</u>					
Improv Other than Buildings	1,361,939	95,121	300,000	310,465	50,000
Total Capital	1,361,939	95,121	300,000	310,465	50,000
<u>Transfers out</u>	106,014	106,025	-	-	-
<u>Reserve for Contingencies</u>					30,000
Total Expenditures	\$ 1,489,058	\$ 201,146	\$ 300,000	\$ 310,465	\$ 80,000

State Law Enforcement Trust Fund (103)

Description

As per *Florida Statutes 932.703*, a contraband article, vessel, motor vehicle, aircraft, other personal property, or real property used in violation of any provision of the Florida Contraband Forfeiture Act, or in, upon, or by means of which any violation of the Florida Contraband Act has taken or is taking place, may be seized and shall be forfeited subject to the Florida Contraband Forfeiture Act. Florida Statutes 932.7055(5)(a) states that if the seizing agency is a county or municipal agency, any remaining proceeds from the seizure, after payment of any liens and costs, shall be deposited into a special law enforcement trust fund established by the governing body of the municipality. Such proceeds and interest earned therefrom shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes. The proceeds and interest earned may not be used to meet normal operating expenses of the law enforcement agency. The funds may be expended upon request by the chief of police to the governing body of the municipality.

Florida Statutes 932.7061, states that the law enforcement agency and the entity having budgetary control over the law enforcement agency may not anticipate future forfeitures or proceeds therefrom in the adoption and approval of the budget for the law enforcement agency. As such, proceeds and uses of funds are not budgeted annually and are expended upon request of the Chief of Police and based on available funding.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Revenues

Fines and Forfeitures	10,789	9,605	-	-	-
Interest/Change in Fair Value	500	604	-	-	-
Total Operating Revenues	11,289	10,209	-	-	-
Total Revenues	\$ 11,289	\$ 10,209	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Expenditures

Professional and Contractual	-	-	-	-	-
Operating Supplies	8,206	13,500	-	-	-
Total Operating Expenditures	8,206	13,500	-	-	-
Total Expenditures	\$ 8,206	\$ 13,500	\$ -	\$ -	\$ -

Local Option Gas Tax Fund (105)

Description

As per *Florida Statutes 336.025*, County and Municipal governments may levy a fuel tax upon every gallon of motor fuel and diesel fuel sold in a county. County and municipal governments shall use moneys received for transportation expenditures needed to meet the requirement of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

Transportation expenditures includes: public transportation operations and maintenance; roadway and right-of-way maintenance; street lighting, installation, operation, maintenance and repair; traffic signs, traffic engineering, signalization; bridge maintenance and operation; and debt service and current expenditures for transportation capital projects. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Intergovernmental	813,602	857,859	842,338	842,338	675,251
Interest/Change in Fair Value	5,084	5,865	3,000	3,000	900
Total Operating Revenues	818,686	863,724	845,338	845,338	676,151
<u>Appropriated Fund Balance</u>					
Total Revenues	\$ 818,686	\$ 863,724	\$ 845,338	\$ 1,038,083	\$ 781,677
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	311,567	256,719	278,318	386,542	256,677
Utilities	583,513	-	-	-	-
Repairs and Maintenance	12,006	192,723	25,000	63,192	10,000
Operating Supplies	4,742	80,620	250,000	267,126	300,000
Other	1,131	-	-	-	-
Total Operating Expenditures	912,959	530,062	553,318	716,860	566,677
<u>Capital</u>					
Improv Other than Buildings	52,434	41,006	200,000	238,209	215,000
Total Capital	52,434	41,006	200,000	238,209	215,000
<u>Transfers out</u>					
Reserve for Contingencies	-	41,608	-	-	-
Total Expenditures	\$ 965,393	\$ 612,676	\$ 845,338	\$ 1,038,083	\$ 781,677

Federal Law Enforcement Trust Fund (106)

Description

The Federal Law Enforcement Trust Fund accounts for the receipt of funds received from the Department of Justice Asset Forfeiture Program and the disbursement of funds in accordance with the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*.

The Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims and deters crime. Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture.

Equitable Sharing specifies that shared funds shall not be used to replace or supplant the appropriated resources of the recipient. The recipient agency must benefit directly from the sharing. Agencies should not spend or budget anticipated receipts. Receiving agencies may not commit to the spending of sharing funds for a certain purpose in advance. However, agencies may earmark or budget sharing funds already received. As such, shared funds are not budgeted and are expended as needed in addition to the City of Oviedo Police Departments annual appropriations.

Shared funds may be used for the following: law enforcement operations and investigations; law enforcement training and education; law enforcement, public safety, and detention facilities; law enforcement equipment; joint law enforcement/public safety operations; law enforcement travel and per diem; law enforcement awards and memorials; drug and gang education and other awareness programs; and support of community-based programs. Shared funds may be used to pay salaries and benefits of sworn officers only under the following circumstances: an officer is hired to replace an officer assigned to a task force or the officer is assigned to a specialized program such as an SRO or DARE officer.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Operating Revenues					
Fines and Forfeitures	36,351	24,914	-	-	-
Interest/Change in Fair Value	3,951	3,823	-	-	-
Total Operating Revenues	40,302	28,737	-	-	-
Appropriated Fund Balance					
Total Revenues	\$ 40,302	\$ 28,737	\$ 50,000	\$ 53,366	\$ 50,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfers out	113,484	92,000	50,000	53,366	50,000
Total Expenditures	\$ 113,484	\$ 92,000	\$ 50,000	\$ 53,366	\$ 50,000

Police Impact Fee Fund (107)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. The last update to the Impact Schedules occurred on November 4, 2013 through the adoption of Ordinance No. 1576.

Code of Ordinances Section 28-12 states that "at least once every five (5) years the City shall update the technical report which provides the basis for the impact fees imposed under this chapter".

Law Enforcement Impact Fees shall be assessed and collected from new development, pursuant to all applicable provisions of the City of Oviedo Code of Ordinances, Chapter 28-22, and in accordance with the fee schedule. Law Enforcement impact fee revenues shall be spent only on law enforcement facilities and law enforcement capital costs. Law Enforcement facilities means the land, building, structures, equipment and facilities as may be necessary to meet the needs for city law enforcement protection which are created by new development. Law Enforcement capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded law enforcement facilities which have a life expectancy of three or more years, and the land acquisitions, land improvements, design, and engineering related thereto.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	68,784	36,929	35,000	35,000	30,000
Interest/Change in Fair Value	2,569	2,833	1,500	1,500	-
Total Operating Revenues	71,353	39,762	36,500	36,500	30,000
<u>Appropriated Fund Balance</u>					
Total Revenues	\$ 71,353	\$ 39,762	\$ 76,500	\$ 87,025	\$ 30,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Transfers out</u>	100,805	49,390	40,000	40,000	-
<u>Reserve for Contingencies</u>	-	-	36,500	36,500	30,000
Total Expenditures	\$ 100,805	\$ 49,390	\$ 76,500	\$ 87,025	\$ 30,000

Fire Impact Fee Fund (108)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. The last update to the Impact Schedules occurred on November 4, 2013 through the adoption of Ordinance No. 1576.

Code of Ordinances Section 28-12 states that "at least once every five (5) years the City shall update the technical report which provides the basis for the impact fees imposed under this chapter".

Fire and Rescue Impact Fees shall be assessed and collected from new development, pursuant to all applicable provisions of the City of Oviedo Code of Ordinances, Chapter 28-23, and in accordance with the fee schedule. Fire and Rescue impact fee revenues shall be spent only on Fire and Rescue facilities and Fire and Rescue capital costs. Fire and Rescue facilities means the land, building, structures, equipment and facilities as may be necessary to meet the needs for city fire and emergency medical services which are created by new development. Fire and Rescue capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded fire and rescue (emergency medical service) facilities which have a life expectancy of three or more years, and the land acquisitions, land improvements, design, and engineering related thereto.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	122,971	66,048	55,000	55,000	30,000
Interest/Change in Fair Value	287	1,941	500	500	-
Total Operating Revenues	123,258	67,989	55,500	55,500	30,000
<u>Appropriated Fund Balance</u>					
	-	-	100,000	100,000	30,000
Total Revenues	\$ 123,258	\$ 67,989	\$ 155,500	\$ 155,500	\$ 60,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Transfers out</u>	-	30,000	100,000	100,000	30,000
<u>Reserve for Contingencies</u>	-	-	55,500	55,500	30,000
Total Expenditures	\$ -	\$ 30,000	\$ 155,500	\$ 155,500	\$ 60,000

Recreational Impact Fee Fund (109)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. The last update to the Impact Schedules occurred on November 4, 2013 through the adoption of Ordinance No. 1576.

Code of Ordinances Section 28-12 states that "at least once every five (5) years the City shall update the technical report which provides the basis for the impact fees imposed under this chapter".

Recreation and Parks Impact Fees shall be assessed and collected from new development, pursuant to all applicable provisions of the City of Oviedo Code of Ordinances, Chapter 28-23, and in accordance with the fee schedule. Recreation and Parks impact fee revenues shall be spent only on recreation and parks facilities and recreation and parks capital costs. Recreation and Parks facilities means the land, building, structures, equipment and facilities as may be necessary to meet the needs for city community and regional recreation and parks system, which are created by new development. Recreation and parks facilities capital costs include, but are not limited to, costs associated with the planning, design and construction of new or expanded recreation and parks facilities which have a life expectancy of three or more years, and the land acquisitions, land improvements, design, and engineering related thereto.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	164,026	38,191	30,000	30,000	30,000
Sale fo Assets	-	400,000	-	-	-
Interest/Change in Fair Value	1,625	1,909	1,000	1,000	-
Total Operating Revenues	165,651	440,100	31,000	31,000	30,000
Total Revenues	\$ 165,651	\$ 440,100	\$ 31,000	\$ 31,000	\$ 30,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfers out	600,000	-	-	-	-
Reserve for Contingencies	-	-	31,000	31,000	30,000
Total Expenditures	\$ 600,000	\$ -	\$ 31,000	\$ 31,000	\$ 30,000

Tree Bank Fund (112)

Description

On September 18, 2017, City Council approved Resolution No. 3470-17, which created a new Standard Operating Procedure (SOP) establishing a mechanism to facilitate the use of funds related to LDC Section 15.2(E)(5).

Land Development Code (LDC) Section 15.2 (E)(5) established a City Tree Bank. Monies collected in the tree bank are to be used for planting of trees on public lands. Amounts to be paid into the tree bank are determined by the provisions established in LDC Article XV, Environmental Preserve.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Fines and Forfeitures	12,025	50,900	-	13,000	-
Interest/Change in Fair Value	1,929	6,058	-	-	-
Total Operating Revenues	13,954	56,958	-	13,000	-
<u>Interfund Transfers</u>					
	262,546	-	-	-	-
<u>Appropriated Fund Balance</u>					
	-	-	50,000	66,467	190,000
Total Revenues	\$ 276,500	\$ 56,958	\$ 50,000	\$ 79,467	\$ 190,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Operating Supplies	27,370	20,443	40,000	56,467	40,000
Total Operating Expenditures	27,370	20,443	40,000	56,467	40,000
<u>Reserve for Contingencies</u>					
	-	-	10,000	23,000	150,000
Total Expenditures	\$ 27,370	\$ 20,443	\$ 50,000	\$ 79,467	\$ 190,000

Sidewalk Fund (114)

Description

On July 15, 2019, City Council approved Resolution No. 3774-19, which created a new Standard Operating Procedure (SOP) establishing a mechanism to facilitate the use of funds related to LDC Section 11.1(D)(3).

Land Development Code (LDC) Section 11.1(D)(3) states that in lieu of construction, a fee equal to the cost of constructing the sidewalk may be paid into the City's Sidewalk Fund upon review and approval by the City Engineer.

Special Revenue Funds account for specific revenue sources that are restricted by law or internal administrative action for a specific purpose. Prior to July, 2019, all proceeds collected for the Sidewalk Fund are deposited into a restricted cash account within the Local Option Gas Tax Fund.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Interfund Transfers</u>	-	41,608	-	-	-
Total Revenues	\$ -	\$ 41,608	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Operating Supplies	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Solid Waste Fund (115)

Description

The Solid Waste Fund accounts for the receipt of monthly residential solid waste and recycling collection revenues and payment for services to the City's solid waste contractor, Waste Pro of Florida, Inc.

On September 21, 2020, the City of Oviedo entered into a solid waste franchise agreement with Waste Pro of Florida, Inc. for residential solid waste and recycling services. Under the new agreement, the residential rate is \$22.98 per month. The City bills customers for the actual services provided, plus franchise and administrative fee.



REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Intergovernmental	-	7,834	-	-	-
Charges for Services	2,597,200	2,623,016	2,613,958	2,767,437	3,034,530
Interest/Change in Fair Value	1,189	2,399	750	750	750
Total Operating Revenues	2,598,389	2,633,249	2,614,708	2,768,187	3,035,280
<u>Interfund Transfers</u>					
Total Revenues	\$ 2,598,389	\$ 2,733,249	\$ 2,614,708	\$ 2,776,677	\$ 3,035,280
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	2,648,974	2,598,693	2,607,925	2,742,522	3,027,030
Operating Supplies	3,378	5,085	-	-	-
Total Operating Expenditures	2,652,352	2,603,778	2,607,925	2,742,522	3,027,030
Reserve for Contingencies	-	-	6,783	34,155	8,250
Total Expenditures	\$ 2,652,352	\$ 2,603,778	\$ 2,614,708	\$ 2,776,677	\$ 3,035,280

Building Services Fund (120)

Description

The Building Services Division is responsible for the review of all building construction plans and specifications to ensure compliance with the Florida Building Code and other applicable code regulations. The Division reviews and issues approximately 5,000 building permits annually and conducts approximately 12,000 inspections per year.

Building Services was outsourced in 2010. Consequently, there is no City staff or related personnel costs for this program. The personnel are supplied by the contractor, PCDS, LLC.



Goals

1. Ensure that new development or redevelopment is done in a sustainable manner.
2. Monitor and oversee improved permitting process.
3. Continue high levels of customer service, productivity, and efficiency.

Performance Outcomes

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual (1)	Target	Target
2	Monitor and oversee improved permitting process	# of inspections completed	13,250	9,967	14,229	10,457
		# re-inspections required	3,272	1,897	3,315	1,990
		# plans reviewed	1,970	1,891	1,905	1,925
		# of plans reviewed requiring corrections	391	329	390	335
		Total revenue generated	1,259,750	810,058	468,000	491,000
		% of inspections requiring re-inspection	23.12%	19.00%	23.30%	19.03%
		% of plans reviewed requiring correction	19.85%	17.40%	20.47%	17.40%
		Average # of days for all plan reviews	4.00	5.00	4.25	5.00

(1) FY 2018-19 Actuals have been corrected.

Budget Highlights

The FY 2020-21 Adopted Budget of \$491,000, is an increase of \$23,000, or 4.91%, over the FY 2019-20 Adopted Budget of \$468,000. The increase is primarily attributable to the following:

- An increase in the projected building revenues and corresponding increase in professional/contractual fees to PDCS.

Building Services Fund (120)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	1,244,527	802,544	466,000	466,000	490,000
Licenses and Permits	9,840	1,560	1,000	1,000	1,000
Miscellaneous	(328)	35	-	-	-
Interest/Change in Fair Value	5,709	5,919	1,000	1,000	-
Total Operating Revenues	1,259,748	810,058	468,000	468,000	491,000
Total Revenues	\$ 1,259,748	\$ 810,058	\$ 468,000	\$ 473,137	\$ 491,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	916,142	578,955	336,240	337,366	352,800
Communications	2,593	2,394	2,561	2,561	2,625
Utilities	8,114	8,219	8,213	8,213	8,417
Rentals and Leases	1,210	1,210	1,210	1,211	1,211
Insurance	791	729	533	544	649
Operating Supplies	30,942	18,016	11,159	16,659	19,066
Other	3,071	633	4,589	3,089	4,930
Total Operating Expenditures	962,863	610,156	364,505	369,643	389,698
Transfers out	293,559	155,764	103,403	103,403	100,365
Reserve for Contingencies	-	-	92	91	937
Total Expenditures	\$ 1,256,422	\$ 765,920	\$ 468,000	\$ 473,137	\$ 491,000

Law Enforcement Fund (125)

Description

In all criminal and violation-of-probation or community-control cases, convicted persons are liable for payment of the costs of prosecution, including investigative costs incurred by law enforcement agencies. *Florida Statutes 938.27(7)* states that investigative costs that are recovered must be returned to the appropriate investigative agency that incurred the expense. Such costs include actual expenses incurred in conducting the investigation and prosecution of the criminal case; however, recoverable costs may also include the salaries of permanent employees.

Investigative funds collected are restricted for law enforcement purposes. Law Enforcement Funds are not budgeted during the annual budget process. Funds are spent throughout the year as determined and authorized by the appropriate level of authority and based on available funding.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Revenues

Fines and Forfeitures	61,899	66,737	-	-	-
Interest/Change in Fair Value	1,690	3,707	-	-	-
Total Operating Revenues	63,589	70,444	-	-	-
Total Revenues	\$ 63,589	\$ 70,444	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Expenditures

Operating Supplies	19,071	45,606	-	-	-
Total Operating Expenditures	19,071	45,606	-	-	-
Total Expenditures	\$ 19,071	\$ 45,606	\$ -	\$ -	\$ -

Police Donations Fund (126)

Description

The Police Donations Fund accounts for donated funds received that are specifically restricted to law enforcement purposes. Donated funds received are currently restricted into the following categories: General Law Enforcement; Cops and Explorers; K-9; and Shop with a Cop. Police Donation Funds are not budgeted during the annual budget process. Funds are spent throughout the year as determined and authorized by the appropriate level of authority and based on available funding.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Miscellaneous	33,433	38,761	-	-	-
Interest/Change in Fair Value	450	662	-	-	-
Total Operating Revenues	33,883	39,423	-	-	-
Total Revenues	\$ 33,883	\$ 39,423	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Operating Supplies	36,882	30,624	-	-	-
Total Operating Expenditures	36,882	30,624	-	-	-
Total Expenditures	\$ 36,882	\$ 30,624	\$ -	\$ -	\$ -

Second Dollar Fund (127)

Description

Second Dollar Funds are covered under Florida Statute 938.15. In addition to the costs provided for in F.S. 938.01, municipalities and counties may assess an additional \$2 for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the Criminal Justice Standards and Training Commission, for local funding.

- (1) Workshops, meetings, conference, and conventions shall, on a form approved by the Criminal Justice Standards and Training Commission for use by the employing agency, be individually approved by the employing agency administrator prior to attendance.

Second Dollar Funds are not budgeted during the annual budget process and are expended throughout the year as determined by the agency administrator.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Revenues

Fines and Forfeitures	10,641	12,646	-	-	-
Interest/Change in Fair Value	656	1,251	-	-	-
Total Operating Revenues	11,297	13,897	-	-	-
Total Revenues	\$ 11,297	\$ 13,897	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Expenditures

Other	3,000	1,132	-	-	-
Total Operating Expenditures	3,000	1,132	-	-	-
Total Expenditures	\$ 3,000	\$ 1,132	\$ -	\$ -	\$ -

Public Arts Fund (141)

Description

On August 7, 2017, City Council approved Ordinance No. 1653, which created a new public arts policy, created City of Oviedo Public Arts Board and established a public arts fund in which funds appropriated or donated for the purposes of public art shall be deposited. Funds for public works of art projects may be identified or solicited from public sector agencies, private foundations and granting bodies, businesses, organizations or individuals. In addition, any estimates for the construction or renovation of capital projects, with the exception of infrastructure, roadway and utility, shall include a contribution to the Public Art Fund equal to one percent (1%) of the total cost of the project.

Art works may be defined as works of art, architectural enhancement or special landscape treatment which may be integral parts of the building; situated within or outside the building, may be located in or near government facilities which have already been constructed, or may be located in other public places where numbers of people may experience them.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Revenues

Miscellaneous	10,000	18,500	-	-	-
Sale of Assets	-	-	-	-	-
Interest/Change in Fair Value	77	577	-	-	-
Total Operating Revenues	10,077	19,077	-	-	-
Total Revenues	\$ 10,077	\$ 19,077	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
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Operating Expenditures

Professional and Contractual	-	500	-	-	-
Total Operating Expenditures	-	500	-	-	-
Total Expenditures	\$ -	\$ 500	\$ -	\$ -	\$ -

Multi-Mobility Fund (142)

Description

On July 15, 2019, City Council approved Resolution No. 3773-19 which created a new Standard Operating Procedure (SOP) for application and expenditure of Multi-Mobility revenues. Revenues are received by the City from certain property owners/developers for which mobility strategies, of fee in lieu of, are required pursuant to Goal 2-2 of the Transportation Element of the adopted Comprehensive Plan. The funds could be used for city approved projects that enhance transportation mobility options and reduce greenhouse gas emissions. Some of the permitted uses include: enhancements to pedestrian and bicycle facilities, interconnectivity of sidewalks and roads, and ride-sharing lots that promote carpooling.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Miscellaneous	7,800	8,441	-	-	-
Interest/Change in Fair Value	44	220	-	-	-
Total Operating Revenues	7,844	8,661	-	-	-
Total Revenues	\$ 7,844	\$ 8,661	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Reserve for Contingencies</u>					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Street Light Fund (150)

Description

On February 19, 2018, City Council adopted Ordinance No. 1667 which established a Street Lighting special assessment district in the City of Oviedo. Ordinance No. 1667 established the guidelines for the implementation of a special assessment in accordance with Florida Statutes.

On July 16, 2018, City Council adopted Resolution No. 3578-18, which adopted a preliminary rate resolution for FY 2018-19.

The Street Lighting assessment is structured to fund the costs of operating and maintaining the public right-of-way street lighting and to establish a capital infrastructure expansion funding source to install streetlights currently in un-lit areas. The service area covered by the Street Lighting assessment encompasses the corporate limits of the City and applies to all street lighting within the public right-of-way.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	-	990,565	1,047,887	1,047,887	991,774
Interest/Change in Fair Value	-	9,993	-	-	-
Total Operating Revenues	-	1,000,558	1,047,887	1,047,887	991,774
<u>Appropriated Fund Balance</u>					
					200,000
Total Revenues	\$ -	\$ 1,000,558	\$ 1,047,887	\$ 1,047,887	\$ 1,191,774
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	-	8,500	8,500	8,500	8,500
Utilities	-	819,889	846,513	846,513	825,097
Operating Supplies	-	5,740	5,515	7,002	204,910
Total Operating Expenditures	-	834,129	860,528	862,015	1,038,507
Reserve for Contingencies	-	-	187,359	185,872	153,267
Total Expenditures	\$ -	\$ 834,129	\$ 1,047,887	\$ 1,047,887	\$ 1,191,774



DEBT SERVICE FUNDS

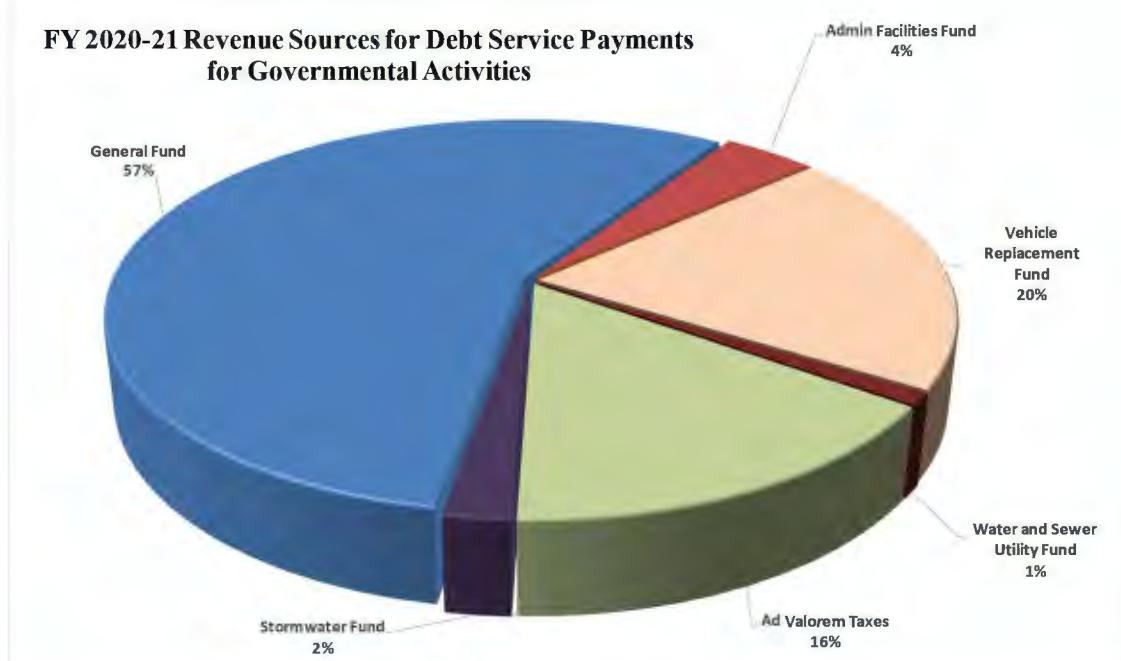
Schedule of Debt Service Requirements

Governmental Activities

	FY 2020-21 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements				
			Principal Outstanding 10/1/2020	Total Interest to Maturity at 10/1/2020	Requirements to Maturity		
Governmental Activities:							
<i>Revenue Notes</i>							
Public Improvement Refunding Revenue Note Series 2012A	721,076	23.37%	2,100,000	61,614	2,161,614		
Capital Improvement Refunding Revenue Note Series 2012A	190,588	6.18%	189,000	1,588	190,588		
Capital Improvement Refunding Revenue Note Series 2012B	393,074	12.74%	2,765,000	323,775	3,088,775		
Capital Improvement Refunding Revenue Note Series 2012C	61,336	1.99%	234,000	9,980	243,980		
Capital Improvement Refunding Revenue Note Series 2012D	107,004	3.47%	598,000	43,330	641,330		
Public Improvement Revenue Note Series 2013	362,220	11.74%	2,700,000	296,460	2,996,460		
Limited Ad Valorem Revenue Note Series 2013	486,534	15.77%	5,496,000	1,346,866	6,842,866		
<i>Leases</i>							
2015 Fire Lease	68,947	2.23%	102,073	1,347	103,420		
2016 Vehicle Equipment Lease	378,586	12.27%	647,045	12,003	659,048		
2018 SCBA Lease	66,093	2.14%	188,625	9,653	198,278		
2020 Equipment Lease	249,691	8.09%	1,266,784	39,816	1,306,600		
<i>Debt Service Costs</i>							
	-	0.00%	-	-	-		
Total Governmental Activities	\$ 3,085,149	100.00%	\$ 16,286,527	\$ 2,146,432	\$ 18,432,959		

Budget Guidelines:	Actual	Guideline	General Fund	2020 Gross
			Operating Revenues	Taxable Value
Debt Service on revenue bonds as a percent of General Fund Operating Revenues should not exceed 10%	7.05%	< 10%	32,941,925	
The City shall limit its long term debt (excluding revenue bonds) to no more than three percent (3%) of the gross taxable value of the City.	0.51%	<3%		3,205,521,652

FY 2020-21 Revenue Sources for Debt Service Payments for Governmental Activities



Public Improvement Revenue Bonds

Fund 201

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfers in:					
General Fund	1,950,469	1,971,580	1,680,810	1,680,810	1,674,681
Administrative Impact Fee Fund	127,611	127,358	130,748	130,748	130,457
Transportation Impact Fee Fund	106,014	106,025	-	-	-
Police Impact Fee Fund	49,385	49,390	-	-	-
Utility Fund	29,603	29,528	30,734	30,734	30,660
Total Transfers in	2,263,082	2,283,881	1,842,292	1,842,292	1,835,798
TOTAL REVENUES	\$ 2,263,082	\$ 2,283,881	\$ 1,842,292	\$ 1,842,292	\$ 1,835,798
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Principal:					
Bond/Note	1,971,000	2,003,000	1,617,000	1,617,000	1,646,000
Interest:					
Bond/Note	289,906	262,546	225,292	225,292	189,298
Other:					
Bond/Note	2,200	18,333	-	-	500
Total Bonds	2,263,106	2,283,879	1,842,292	1,842,292	1,835,798
TOTAL EXPENDITURES	\$ 2,263,106	\$ 2,283,879	\$ 1,842,292	\$ 1,842,292	\$ 1,835,798

5 Year Budget Projections

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Principal	1,480,000	1,504,000	802,000	752,000	763,000
Interest	154,313	120,380	92,946	72,778	52,956
Total Projections	\$ 1,634,313	\$ 1,624,380	\$ 894,946	\$ 824,778	\$ 815,956

Debt Overview

Bonds/Notes

GOVERNMENTAL ACTIVITIES DEBT: FUND 201 (BONDS/NOTES)

Public Improvement Refunding Revenue Note, Series 2012A (PIRRN 2012A)

A \$6,526,000 Note was issued in July 2012. PIRRN 2012A refunds the Series 2002 Bonds, which refunded Revenue Bonds, Series 1997 and Public Improvement Revenue Bonds, Series 1999. The Series 1997 and 1999 Bonds upgrading the City's existing parks; developed an integrated system of sidewalks between the City's schools, parks and residential and commercial areas; and financed the acquisition and construction of new parks. This Note matures in 3 years (2022/23).

Revenue Pledged: Taxes levied and collected by the City of Oviedo on the purchased of electricity, water, metered or bottled gas, and local communications services.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	687,000	34,076	721,076
2021-22	700,000	20,622	720,622
2022-23	713,000	6,916	719,916
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 2,100,000	\$ 61,614	\$ 2,161,614

Capital Improvement Refunding Revenue Note, Series 2012A (CIRRN 2012A)

A \$1,422,000 Note was issued in July 2012. CIRRN 2012A refunds the Series 2006 Note, which refunded Capital Improvement Revenue Bonds, Series 1993, which advance refunded Capital Improvement Revenue Bonds, Series 1990. The Series 1990 Bonds funded the aquisition and construction of Riverside Park and the aquisition of land for other recreation improvements within the City. This Note matures in 1 year (2020/21).

Revenue Pledged: Utility tax revenues and communication service tax revenues.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	189,000	1,588	190,588
2021-22	-	-	-
2022-23	-	-	-
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 189,000	\$ 1,588	\$ 190,588

Capital Improvement Refunding Revenue Note, Series 2012B (CIRRN 2012B)

A \$4,779,000 Note was issued in July 2012. CIRRN 2012B refunds the Capital Improvement Revenue Note, Series 2007. The Series 2007 Note financed the acquisition, construction and equipping of a firestation and related administration building; and a public works complex consisting of an administration, operations and fleet maintenance facility. This Note matures in 8 years (2027/28).

Revenue Pledged: Utility tax revenues and communication service tax revenues.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	319,000	74,074	393,074
2021-22	326,000	64,906	390,906
2022-23	334,000	55,524	389,524
2023-24	341,000	45,929	386,929
2024-25	349,000	36,120	385,120
Thereafter	1,096,000	47,222	1,143,222
TOTAL	\$ 2,765,000	\$ 323,775	\$ 3,088,775

Capital Improvement Refunding Revenue Note, Series 2012C (CIRRN 2012C)

A \$595,000 Note was issued in July 2012. CIRRN 2012C refunds the Capital Improvement Revenue Note, Series 2009. The Series 2009 Note financed the acquisition and construction of capital improvements in the City, which included the purchase of Oviedo Materials, Inc. Landfill (Martin Property). This acquisition provided for future expansion of the Oviedo Sports Complex. This Note matures in 4 years (2023/24).

Revenue Pledged: Electric Franchise Fees

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	57,000	4,336	61,336
2021-22	58,000	3,123	61,123
2022-23	59,000	1,888	60,888
2023-24	60,000	633	60,633
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 234,000	\$ 9,980	\$ 243,980

Debt Overview

Bonds/Notes, Continued

GOVERNMENTAL ACTIVITIES DEBT: FUND 201 (BONDS/NOTES), CONTINUED

Capital Improvement Refunding Revenue Note, Series 2012D (CIRRN 2012D)

A \$1,194,000 Note was issued in July 2012. CIRRN 2012D refunds the Capital Improvement Revenue Note, Series 2011. The Series 2011 Note financed the remaining acquisition, construction and equipping of a public works complex, consisting of an administration, operations and fleet maintenance facility (to include heavy equipment storage bays) and the land therefor. This Note matures in 6 years (2025/26).

Revenue Pledged: State-Shared Half Cent Sales Tax

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	94,000	13,004	107,004
2021-22	96,000	10,762	106,762
2022-23	98,000	8,472	106,472
2023-24	101,000	6,124	107,124
2024-25	103,000	3,717	106,717
Thereafter	106,000	1,251	107,251
TOTAL	\$ 598,000	\$ 43,330	\$ 641,330

Public Improvement Revenue Note, Series 2013 (PIRN 2013)

A \$3,900,000 Note was issued in August 2013. PIRN 2013 financed the costs of various capital improvements within the City, including but not limited to improvements to Oviedo on the Park's Center Lake Park; the construction of a new fire station, that will combine two existing fire stations; and the construction of a new Public Safety building. This Note matures in 9 years (2028/29).

Revenue Pledged: Utility tax revenues and communication service tax revenues.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	300,000	62,220	362,220
2021-22	300,000	54,900	354,900
2022-23	300,000	47,580	347,580
2023-24	300,000	40,260	340,260
2024-25	300,000	32,940	332,940
Thereafter	1,200,000	58,560	1,258,560
TOTAL	\$ 2,700,000	\$ 296,460	\$ 2,996,460

Total Governmental Activities Debt: Fund 201

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	1,646,000	189,298	1,835,298
2021-22	1,480,000	154,313	1,634,313
2022-23	1,504,000	120,380	1,624,380
2023-24	802,000	92,946	894,946
2024-25	752,000	72,777	824,777
Thereafter	2,402,000	107,033	2,509,033
TOTAL	\$ 8,586,000	\$ 736,747	\$ 9,322,747

General Obligation Bond Debt Service Fund

Fund 203

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Ad Valorem	501,844	499,201	485,762	485,762	485,927
Interest/Change in Fair Value	6,048	9,040	2,814	2,814	-
Total Revenues	507,892	508,241	488,576	488,576	485,927
Appropriated Fund Balance	-	-	-	3,100	607
TOTAL REVENUES	\$ 507,892	\$ 508,241	\$ 488,576	\$ 491,676	\$ 486,534
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Principal:					
GO Bond	278,000	289,000	305,000	305,000	313,000
Interest:					
GO Bond	216,424	200,609	183,576	183,576	173,534
Other:					
GO Bond	-	21,433	-	3,100	-
Total Bonds	494,424	511,042	488,576	491,676	486,534
TOTAL EXPENDITURES	\$ 494,424	\$ 511,042	\$ 488,576	\$ 491,676	\$ 486,534
5 Year Budget Projections					
EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Principal	326,000	333,000	345,000	356,000	372,000
Interest	163,150	152,441	141,424	130,033	118,203
Total Projections	\$ 489,150	\$ 485,441	\$ 486,424	\$ 486,033	\$ 490,203

Debt Overview

General Obligation Bond

GOVERNMENTAL ACTIVITIES DEBT: FUND 203 (BONDS/NOTES)

Limited Ad Valorem Revenue Note, Series 2013

A \$5,900,000 Note was issued in September 2013. The Limited Ad Valorem Revenue Note, Series 2013, refunds a portion of the City's outstanding Limited Ad Valorem Bonds, Series 2003. The Limited Ad Valorem Bonds, Series 2003 were issued to finance the cost of implementation of the Oviedo Downtown Master Plan. This Note matures in 14 years (2033/34).

Revenue Pledged: Ad Valorem revenues not to exceed 0.9 mills per year.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	313,000	173,534	486,534
2021-22	326,000	163,150	489,150
2022-23	333,000	152,441	485,441
2023-24	345,000	141,424	486,424
2024-25	356,000	130,033	486,033
Thereafter	3,823,000	586,284	4,409,284
TOTAL	\$ 5,496,000	\$ 1,346,866	\$ 6,842,866

Total Governmental Activities Debt: Fund 203

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	313,000	173,534	486,534
2021-22	326,000	163,150	489,150
2022-23	333,000	152,441	485,441
2023-24	345,000	141,424	486,424
2024-25	356,000	130,033	486,033
Thereafter	3,823,000	586,284	4,409,284
TOTAL	5,496,000	1,346,866	\$ 6,842,866

Lease Financing Fund

Fund 205

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Transfers in:</u>					
General Fund	123,634	183,774	201,883	201,883	66,093
Vehicle Replacement Fund	454,283	518,570	583,074	583,074	679,335
Stormwater	71,269	71,268	71,269	71,269	67,890
Total Transfers in	649,186	773,612	856,226	856,226	813,318
TOTAL REVENUES	\$ 649,186	\$ 773,612	\$ 856,226	\$ 856,226	\$ 813,318
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
<u>Principal:</u>					
Lease	608,289	677,239	661,919	780,936	736,849
<u>Interest:</u>					
Lease	40,899	38,041	24,908	30,738	26,469
<u>Other:</u>					
Lease	10,750	-	-	33,800	50,000
Total Leases	659,938	715,280	686,827	845,474	813,318
<u>Reserve for Contingencies:</u>	-	-	169,399	10,752	-
TOTAL EXPENDITURES	\$ 659,938	\$ 715,280	\$ 856,226	\$ 856,226	\$ 813,318

5 Year Budget Projections

EXPENDITURE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Principal	479,425	439,718	244,615	168,062	90,309
Interest	17,160	10,199	5,076	2,531	1,185
Total Projections	\$ 496,585	\$ 449,917	\$ 249,691	\$ 170,593	\$ 91,494

Debt Overview

Leases

GOVERNMENTAL ACTIVITIES DEBT: FUND 205 (LEASES)

2015 Fire Equipment Lease

A \$730,258 Lease was issued in March 2015. The Lease was obtained to purchase a new Wheeled Coach Rescue Vehicle and Pierce Quantum Engine for the Fire Department. This Note matures in 2 years (2021/22).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	67,766	1,181	68,947
2021-22	34,307	166	34,473
2022-23	-	-	-
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 102,073	\$ 1,347	\$ 103,420

2016 Equipment Lease

A \$2,160,611 Lease was issued in August 2016. The Lease will finance various vehicle and equipment purchases made by the City for upgrade or replacement of existing vehicles and equipment; or for the purchase of new vehicles/equipment as needed. This Note matures in 3 years (2022/23).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	371,158	7,428	378,586
2021-22	142,853	3,475	146,328
2022-23	133,034	1,100	134,134
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 647,045	\$ 12,003	\$ 659,048

2018 SCBA Lease

A \$305,650 Lease was issued in November 2018. The Lease will finance Fire Safety equipment - Self Contained Breathing Apparatus. This Note matures in 3 years (2022/23).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	61,080	5,013	66,093
2021-22	62,858	3,235	66,093
2022-23	64,687	1,405	66,092
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 188,625	\$ 9,653	\$ 198,278

2020 Equipment Lease

A \$1,385,800 Lease was issued in April 2020. The Lease will finance a Fire Engine, Ambulance, Parks equipment and Police radios. This Note matures in 7 years (2026/27).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	236,845	12,847	249,691
2021-22	239,407	10,284	249,691
2022-23	241,997	7,694	249,691
2023-24	244,615	5,076	249,691
2024-25	168,062	2,531	170,593
Thereafter	135,858	1,384	137,242
TOTAL	\$ 1,266,784	\$ 39,816	\$ 1,306,600

Total Governmental Activities Debt: Fund 205

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	736,849	26,469	763,318
2021-22	479,425	17,160	496,585
2022-23	439,718	10,199	449,917
2023-24	244,615	5,076	249,691
2024-25	168,062	2,531	170,593
Thereafter	135,858	1,384	137,242
TOTAL	\$ 2,204,527	\$ 62,819	\$ 2,267,346

Debt Overview

Leases

GOVERNMENTAL ACTIVITIES DEBT: FUND 205 (LEASES)

2015 Fire Equipment Lease

A \$730,258 Lease was issued in March 2015. The Lease was obtained to purchase a new Wheeled Coach Rescue Vehicle and Pierce Quantum Engine for the Fire Department. This Note matures in 2 years (2021/22).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	67,766	1,181	68,947
2021-22	34,307	166	34,473
2022-23	-	-	-
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 102,073	\$ 1,347	\$ 103,420

2016 Equipment Lease

A \$2,160,611 Lease was issued in August 2016. The Lease will finance various vehicle and equipment purchases made by the City for upgrade or replacement of existing vehicles and equipment; or for the purchase of new vehicles/equipment as needed. This Note matures in 3 years (2022/23).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	371,158	7,428	378,586
2021-22	142,853	3,475	146,328
2022-23	133,034	1,100	134,134
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 647,045	\$ 12,003	\$ 659,048

2018 SCBA Lease

A \$305,650 Lease was issued in November 2018. The Lease will finance Fire Safety equipment - Self Contained Breathing Apparatus. This Note matures in 4 years (2022/23).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	61,080	5,013	66,093
2021-22	62,858	3,235	66,093
2022-23	64,687	1,405	66,092
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 188,625	\$ 9,653	\$ 198,278

2020 Equipment Lease

A \$1,385,800 Lease was issued in April 2020. The Lease will finance a Fire Engine, Ambulance, Parks equipment and Police radios. This Note matures in 6 years (2026/27).

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	236,845	12,846	249,691
2021-22	239,407	10,284	249,691
2022-23	241,997	7,694	249,691
2023-24	244,615	5,076	249,691
2024-25	168,062	2,531	170,593
Thereafter	135,858	1,384	137,242
TOTAL	\$ 1,266,784	\$ 39,815	\$ 1,306,599

Total Governmental Activities Debt: Fund 205

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	736,849	26,468	763,318
2021-22	479,425	17,160	496,585
2022-23	439,718	10,199	449,917
2023-24	244,615	5,076	249,691
2024-25	168,062	2,531	170,593
Thereafter	135,858	1,384	137,242
TOTAL	\$ 2,204,527	\$ 62,818	\$ 2,267,345



CAPITAL PROJECT FUNDS

Capital Project Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Vehicle/Equipment Replacement Fund (302) – to account for the purchase of transportation vehicles and equipment for the General Fund. Vehicles and equipment are funded through charges for services to the General Fund.

3rd Generation Sales Tax (304) – to account for the City's construction projects approved to use the extra one cent sales tax approved by voters. Additional information on the 3rd Generation Sales Tax Fund is included in this section preceding the Fund 304 schedule of appropriations.

Local Option Sales Tax Construction Fund (309) – to account for the City's road construction projects approved to use the extra one cent sales tax approved by voters through the year 2011. No additional funds are received into this fund. Any remaining fund balance may be budgeted and used on approved projects.

Technology Improvement Fund (320) – to account for the purchase of the City's technology improvements.

OSC Extension Landfill Closure Fund (327) – to account for the costs associated with the post closure monitoring of the OSC Extension Landfill.

General Facilities Improvement Fund (330) – to account for the purchase and improvement of the City's facilities as they relate to the General Government programs and activities. Projects are funded through a transfer from the General Fund, proceeds from grants received, or other sources.

Recreation Facilities Improvement Fund (340) – to account for the purchase and improvement of the City's recreational facilities as they relate to the General Government programs and activities. Projects are funded through a transfer from the General Fund, proceeds from grants received, or other sources.

Fire Station Construction Fund (345) – to account for the construction of the new fire station which combined Fire Stations 44 and 46. This project was completed in FY 2016. No additional funding will be received and all funds have been expended.

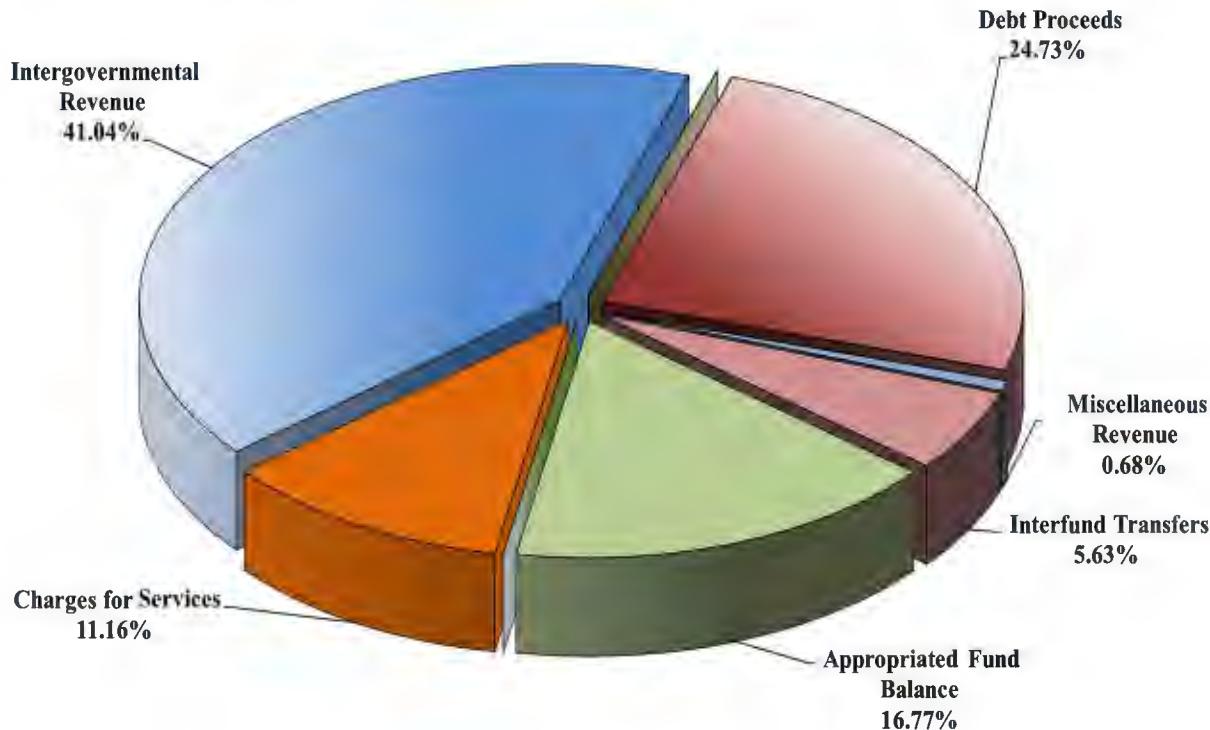
Police Station Construction Fund (346) – to account for the costs associated with the construction of the new police station at City Hall. This project was voter approved in 2016.

Consolidated Summary Capital Project Funds

FY 2020-21 Budgeted Revenues

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	Local Option Sales Tax Fund	Technology Improvement Fund	OSC Landfill Closure Fund	Facilities Improvement Fund	Total All Funds
<u>BUDGETED REVENUES</u>							
Charges for Services	\$ 654,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,338
Intergovernmental Revenue	-	2,406,712	-	-	-	-	2,406,712
Debt Proceeds	1,450,000	-	-	-	-	-	1,450,000
Miscellaneous Revenue	25,000	-	-	-	15,000	-	40,000
TOTAL OPERATING REVENUES	\$ 2,129,338	\$ 2,406,712	\$ -	\$ -	\$ 15,000	\$ -	\$ 4,551,050
Interfund Transfers	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 105,151	\$ 330,151
Appropriated Fund Balance	350,000	593,288	35,000	-	5,000	-	983,288
TOTAL NON-OPERATING REVENUES	\$ 350,000	\$ 593,288	\$ 35,000	\$ 225,000	\$ 5,000	\$ 105,151	\$ 1,313,439
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 2,479,338	\$ 3,000,000	\$ 35,000	\$ 225,000	\$ 20,000	\$ 105,151	\$ 5,864,489

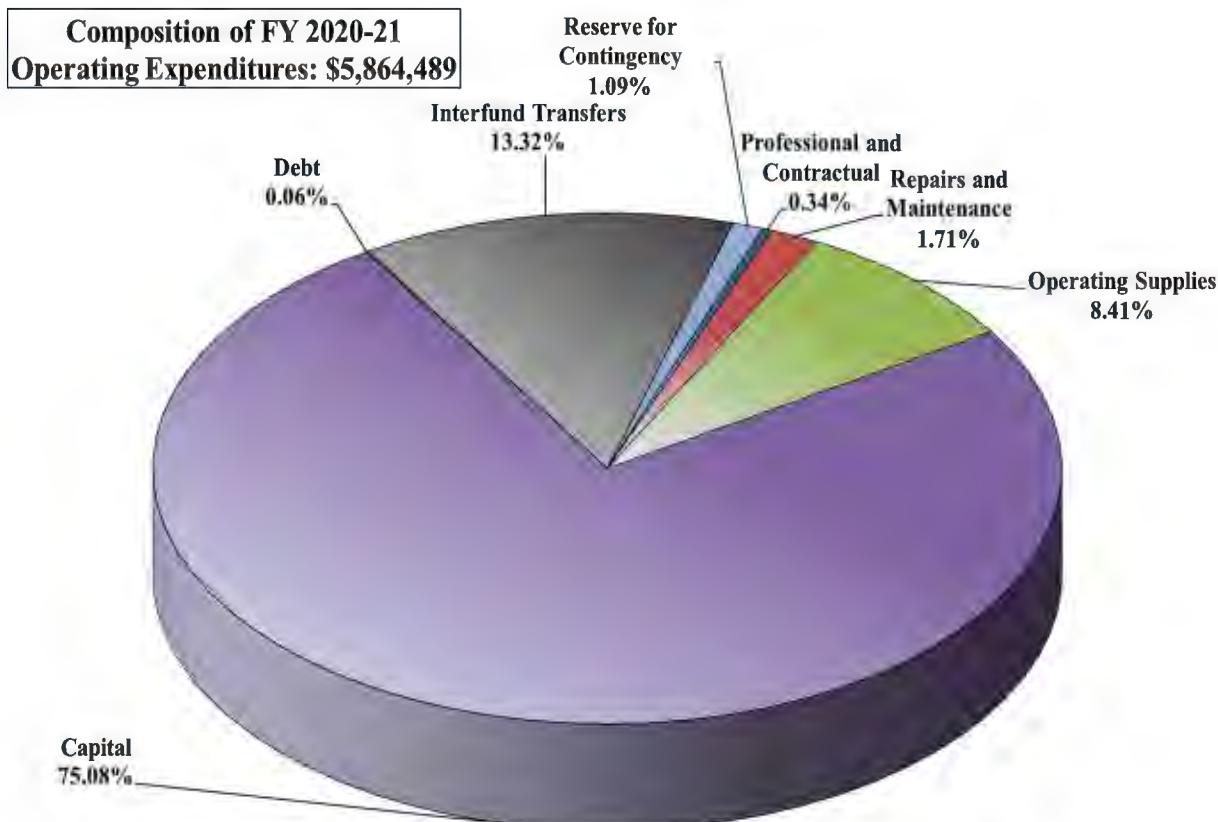
**Composition of FY 2020-21
Operating Revenues: \$5,864,489**



Consolidated Summary Capital Project Funds

FY 2020-21 Budgeted Expenditures

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	Local Option Sales Tax Fund	Technology Improvement Fund	OSC Landfill Closure Fund	Facilities Improvement Fund	Total All Funds
<u>BUDGETED EXPENDITURES</u>							
Professional and Contractual	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Repairs and Maintenance	-	100,000	-	-	-	-	100,000
Operating Supplies	-	400,000	-	92,982	-	-	492,982
Capital	\$ 1,742,000	\$ 2,500,000	\$ 35,000	\$ 126,000	\$ -	\$ -	\$ 4,403,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,515	\$ 3,515
TOTAL OPERATING EXPENDITURES	\$ 1,742,000	\$ 3,000,000	\$ 35,000	\$ 218,982	\$ 20,000	\$ 3,515	\$ 5,019,497
Transfers out	679,335	-	-	-	-	101,636	780,971
Reserve for Contingency	58,003	-	-	6,018	-	-	64,021
TOTAL NON-OPERATING EXPENDITURES	\$ 737,338	\$ -	\$ -	\$ 6,018	\$ -	\$ 101,636	\$ 844,992
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 2,479,338	\$ 3,000,000	\$ 35,000	\$ 225,000	\$ 20,000	\$ 105,151	\$ 5,864,489



Vehicle Replacement Fund (302)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	698,544	725,924	1,018,042	1,018,042	654,338
Debt Proceeds	357,070	47,753	1,416,870	1,430,485	1,450,000
Miscellaneous	34,720	24,739	65,000	75,400	25,000
Interest/Change in Fair Value	10,308	6,610	-	-	-
Total Operating Revenues	1,100,642	805,026	2,499,912	2,523,927	2,129,338
<u>Appropriated Fund Balance</u>					
TOTAL REVENUES	\$ 1,100,642	\$ 805,026	\$ 2,499,912	\$ 3,123,927	\$ 2,479,338
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Operating Supplies	107,971	37,979	110,000	130,897	-
Total Operating Expenditures	107,971	37,979	110,000	130,897	-
<u>Capital</u>					
Machinery and Equipment	368,399	320,937	1,211,870	1,855,553	1,742,000
Total Capital	368,399	320,937	1,211,870	1,855,553	1,742,000
Transfers out	454,283	518,570	583,074	583,074	679,335
Reserve for Contingencies	-	-	594,968	554,403	58,003
TOTAL EXPENDITURES	\$ 930,653	\$ 877,486	\$ 2,499,912	\$ 3,123,927	\$ 2,479,338

Third Generation Sales Tax Fund (304)

Description

Per Section 212.055(2)(a)(1), Florida Statutes, the governing authority in each county may levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to an ordinance enacted by a majority of the members of the county governing authority and approved by a majority of the electors of the county voting in a referendum on the surtax. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax.

Pursuant to s. 212.054(4), the proceeds of the surtax levied under this subsection shall be distributed to the county and the municipalities within such county in which the surtax was collected, according to:

1. An interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population, which agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population.

In FY 2014, Seminole County voters approved the Third Generation Penny Sales Tax Referendum. Under the authority of Section 212.055(2), Florida Statutes, and pursuant to Seminole County Ordinance No. 2014-8, Seminole County imposed a one percent local government infrastructure sales surtax upon taxable transactions occurring in Seminole County and has provided for distribution of the proceeds from the surtax. The net revenues derived from the sales surtax levied and imposed by the County shall be distributed by the Department of Revenue directly to the City of Oviedo. An interlocal agreement is in effect among Seminole County, the School Board of Seminole County and the Signatory Municipalities pertaining to the shared distribution and use of the one cent local government infrastructure surtax.

A projects list is included in the interlocal agreement with Seminole County. Projects may be added or removed from the projects list only after approval by the governmental entity controlling the project following a noticed public meeting. City of Oviedo projects include, but are not limited to: State Road 426/CR 419 widening; city-wide road resurfacing; future sidewalk connectivity projects; and Geneva Drive Realignment.

Third Generation Sales Tax Fund (304)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Intergovernmental	2,348,537	2,381,834	2,405,415	5,219,458	2,406,712
Interest/Change in Fair Value	34,105	86,480	-	-	-
Total Operating Revenues	2,382,642	2,468,314	2,405,415	5,219,458	2,406,712
<u>Interfund Transfers</u>					
	600,000	400,000	-	-	-
<u>Appropriated Fund Balance</u>					
	-	-	2,100,000	5,731,126	593,288
TOTAL REVENUES	\$ 2,982,642	\$ 2,868,314	\$ 4,505,415	\$ 10,950,584	\$ 3,000,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	55,962	23,771	-	39,375	-
Repairs and Maintenance	145,825	99,649	100,000	313,000	100,000
Operating Supplies	597,512	15,641	400,000	1,473,224	400,000
Total Operating Expenditures	799,299	139,061	500,000	1,825,599	500,000
<u>Capital</u>					
Improv Other than Buildings	590,745	242,702	4,000,000	9,124,626	2,500,000
Total Capital	590,745	242,702	4,000,000	9,124,626	2,500,000
<u>Reserve for Contingencies</u>					
	-	-	5,415	359	-
TOTAL EXPENDITURES	\$ 1,390,044	\$ 381,763	\$ 4,505,415	\$ 10,950,584	\$ 3,000,000

Local Option Sales Tax Construction Fund (309)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Intergovernmental	75,826	-	-	-	-
Interest/Change in Fair Value	8,808	2,734	-	-	-
Total Operating Revenues	84,634	2,734	-	-	-
<u>Appropriated Fund Balance</u>					
TOTAL REVENUES	\$ 84,634	\$ 2,734	\$ 87,000	\$ 100,027	\$ 35,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	-	-	-	5,440	-
Repairs and Maintenance	15,559	220	-	-	-
Operating Supplies	1,112,279	-	-	-	-
Total Operating Expenditures	1,127,838	220	-	5,440	-
<u>Capital</u>					
Improv Other than Buildings	18,411	650	35,000	42,587	35,000
Total Capital	18,411	650	35,000	42,587	35,000
Reserve for Contingencies	-	-	52,000	52,000	-
TOTAL EXPENDITURES	\$ 1,146,249	\$ 870	\$ 87,000	\$ 100,027	\$ 35,000

Technology Improvement Fund (320)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Miscellaneous	1,495	-	-	-	-
Interest/Change in Fair Value	5,168	8,290	1,500	1,500	-
Total Operating Revenues	6,663	8,290	1,500	1,500	-
Interfund Transfers	226,700	250,000	263,500	263,500	225,000
<u>Appropriated Fund Balance</u>					
	-	-	-	56,830	-
TOTAL REVENUES	\$ 233,363	\$ 258,290	\$ 265,000	\$ 321,830	\$ 225,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	-	-	-	-	-
Repairs and Maintenance	12,433	2,880	2,000	2,000	-
Operating Supplies	161,355	231,955	115,482	172,312	92,982
Total Operating Expenditures	173,788	234,835	117,482	174,312	92,982
<u>Capital</u>					
Machinery and Equipment	44,765	107,942	132,500	132,500	126,000
Total Capital	44,765	107,942	132,500	132,500	126,000
TOTAL EXPENDITURES	\$ 218,553	\$ 342,777	\$ 265,000	\$ 321,830	\$ 225,000

OSC Extension Landfill Closure Fund (327)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Miscellaneous	15,000	15,000	15,000	15,000	15,000
Interest/Change in Fair Value	1,109	1,611	500	500	-
Total Operating Revenues	16,109	16,611	15,500	15,500	15,000
<u>Appropriated Fund Balance</u>					
	-	-	4,500	7,400	5,000
TOTAL REVENUES	\$ 16,109	\$ 16,611	\$ 20,000	\$ 22,900	\$ 20,000
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	21,700	12,100	20,000	22,900	20,000
Total Operating Expenditures	21,700	12,100	20,000	22,900	20,000
TOTAL EXPENDITURES	\$ 21,700	\$ 12,100	\$ 20,000	\$ 22,900	\$ 20,000

General Facilities Improvement Fund (330)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Interfund Transfers</u>	282,500	105,151	380,151	571,328	105,151
TOTAL REVENUES	\$ 282,500	\$ 105,151	\$ 380,151	\$ 571,328	\$ 105,151
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Repairs and Maintenance	59,470	-	-	41,735	-
Total Operating Expenditures	59,470	-	-	41,735	-
<u>Capital</u>					
Improv Other than Buildings	164,476	-	-	50,000	-
Total Capital	164,476	-	-	418,177	-
<u>Debt</u>	5,915	5,136	4,337	4,337	3,515
<u>Transfers out</u>	-	-	100,814	100,814	101,636
<u>Reserve for Contingencies</u>	-	-	275,000	6,265	-
TOTAL EXPENDITURES	\$ 229,861	\$ 5,136	\$ 380,151	\$ 571,328	\$ 105,151

Recreation Facilities Improvement Fund (340)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Miscellaneous	-	773,839	200,000	277,760	-
Total Operating Revenues	-	773,839	200,000	277,760	-
Interfund Transfers	-	100,000	-	-	-
Appropriated Fund Balance	-	-	-	788,509	-
TOTAL REVENUES	\$ -	\$ 873,839	\$ 200,000	\$ 1,066,269	\$ -
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Repairs and Maintenance	-	-	-	-	-
Operating Supplies	-	5,729	-	-	-
Total Operating Expenditures	-	5,729	-	-	-
Capital					
Land Acquisitions	-	-	-	-	-
Improv Other than Buildings	93,873	856,015	-	840,696	-
Total Capital	93,873	856,015	-	840,696	-
Reserve for Contingencies	-	-	200,000	225,573	-
TOTAL EXPENDITURES	\$ 93,873	\$ 1,261,744	\$ 200,000	\$ 1,066,269	\$ -

Fire Station Construction Fund (345)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Interfund Transfers</u>	-	-	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Transfers out</u>	3,529	-	-	-	-
TOTAL EXPENDITURES	\$ 3,529	\$ -	\$ -	\$ -	\$ -

Police Station Construction Fund (346)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Interfund Transfers</u>	-	-	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenditures</u>					
Professional and Contractual	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Capital					
Improv Other than Buildings	44,255	-	-	-	-
Total Capital	44,255	-	-	-	-
TOTAL EXPENDITURES	\$ 44,255	\$ -	\$ -	\$ -	\$ -



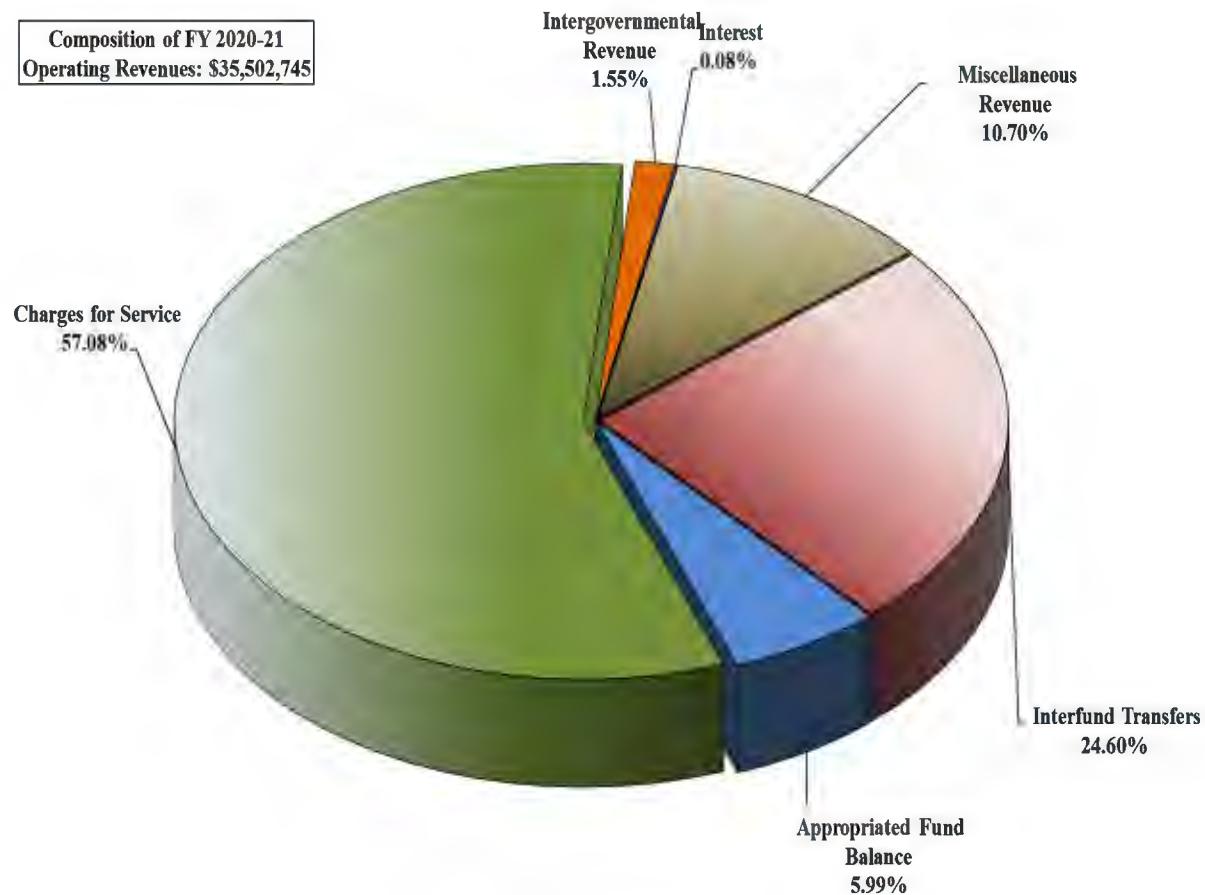
ENTERPRISE FUNDS

Consolidated Summary Enterprise Funds

FY 2020-21 by Budgeted Revenue

	Water / Wastewater Operating Fund	Debt Service Sinking Fund	Water / Wastewater R & R Fund	Vehicle Replacement Fund	Utility Capital Expansion Funds (A)	Stormwater Fund	Twin Rivers Golf Course Fund	Total All Funds
<u>BUDGETED REVENUES</u>								
Charges for Service	\$ 15,676,152	\$ -	\$ -	\$ 339,365	\$ 220,000	\$ 2,578,745	\$ 1,452,291	\$ 20,266,553
Intergovernmental Revenue	550,000	-	-	-	-	-	-	550,000
Interest	14,694	-	8,515	2,000	800	3,000	-	29,009
Miscellaneous Revenue	198,466	3,600,000	-	-	-	-	-	3,798,466
TOTAL OPERATING REVENUE	\$ 16,439,312	\$ 3,600,000	\$ 8,515	\$ 341,365	\$ 220,800	\$ 2,581,745	\$ 1,452,291	\$ 24,644,028
Interfund Transfers	\$ 3,670,500	\$ 3,904,514	\$ 1,132,949	\$ -	\$ -	\$ -	\$ 25,000	\$ 8,732,963
Appropriated Fund Balance	872,074	-	723,566	-	499,700	30,414	-	2,125,754
TOTAL NON-OPERATING REVENUES	\$ 4,542,574	\$ 3,904,514	\$ 1,856,515	\$ -	\$ 499,700	\$ 30,414	\$ 25,000	\$ 10,858,717
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 20,981,886	\$ 7,504,514	\$ 1,865,030	\$ 341,365	\$ 720,500	\$ 2,612,159	\$ 1,477,291	\$ 35,502,745

(A) - Utility Capital Expansion Funds include: Water and Sewer Impact Fee Funds.

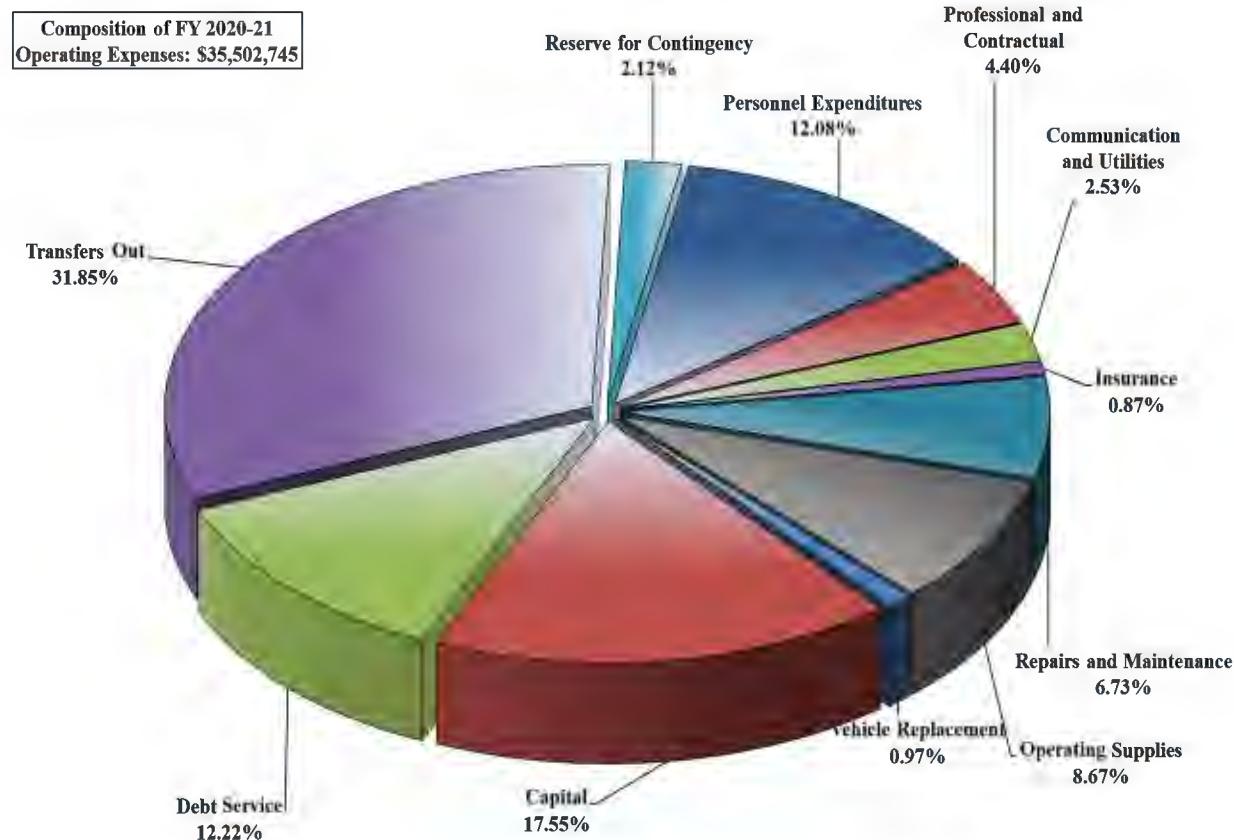


Consolidated Summary Enterprise Funds

FY 2020-21 by Budgeted Expenses

	Water / Wastewater Operating Fund	Debt Service Sinking Fund	Water / Wastewater R & R Fund	Vehicle Replacement Fund	Utility Capital Expansion Funds (A)	Stormwater Fund	Twin Rivers Golf Course Fund	Total All Funds
<u>BUDGETED EXPENSES</u>								
Personnel Expenditures	\$ 3,576,926	\$ -	\$ -	\$ -	\$ 711,934	\$ -	\$ -	\$ 4,288,860
Professional and Contractual	1,421,403	-	-	-	-	141,581	-	1,562,984
Communication and Utilities	882,406	-	-	-	-	15,541	-	897,947
Insurance	293,410	-	-	-	-	14,911	-	308,321
Repairs and Maintenance	758,323	-	1,173,000	-	-	458,304	-	2,389,627
Operating Supplies	1,288,439	-	215,000	-	70,000	76,210	1,426,869	3,076,518
Vehicle Replacement	223,988	-	-	-	-	121,131	-	345,119
Capital	5,105,000	-	327,030	48,000	500,000	250,000	-	6,230,030
Debt Service	-	3,904,514	-	-	-	435,588	-	4,340,102
TOTAL OPERATING EXPENSES	\$ 13,549,895	\$ 3,904,514	\$ 1,715,030	\$ 48,000	\$ 570,000	\$ 2,225,200	\$ 1,426,869	\$ 23,439,508
Transfers Out	7,331,991	3,600,000	-	-	40,355	336,959	-	11,309,305
Reserve for Contingency	100,000	-	150,000	293,365	110,145	50,000	50,422	753,932
TOTAL NON-OPERATING EXPENSES	\$ 7,431,991	\$ 3,600,000	\$ 150,000	\$ 293,365	\$ 150,500	\$ 386,959	\$ 50,422	\$ 12,063,237
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 20,981,886	\$ 7,504,514	\$ 1,865,030	\$ 341,365	\$ 720,500	\$ 2,612,159	\$ 1,477,291	\$ 35,502,745

(A) - Utility Capital Expansion Funds include: Water and Sewer Impact Fee Funds.



Water/Wastewater Operating Fund (401)

Revenue Summary by Major Account Category

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Charges for Services</u>					
Water and Irrigation Sales	5,419,252	5,620,018	5,578,698	5,578,698	5,785,468
Sewer Service Fees	7,634,916	8,070,763	7,859,527	7,859,527	8,311,570
Reclaimed Water/Alternative Water Sales	1,351,797	1,415,253	1,391,063	1,391,063	1,457,114
Meter Installation Fees (Parts and Labor)	86,275	26,155	50,000	50,000	25,000
Meter Re-connection Charges	105,355	97,040	106,759	106,759	97,000
Sub-Total: Charges for Service	14,597,595	15,229,229	14,986,047	14,986,047	15,676,152
<u>Other Revenues</u>					
Miscellaneous Revenue	276,173	197,261	199,803	199,803	198,466
Sub-Total: Other Revenues	276,173	197,261	199,803	199,803	198,466
<u>Non-Operating Revenues</u>					
Interest Earnings	172,771	257,038	126,457	126,457	14,694
Federal ARRA (BABS) **	583,344	610,397	550,000	550,000	550,000
Developer Contributions	345,666	38,547	-	-	-
Sub-Total: Non-Operating Revenues	1,101,781	905,982	676,457	676,457	564,694
** Build America Bonds (BABS) subsidy relate to the Series 2010B taxable Utility Revenue Bonds					
<u>Intefund Transfers</u>					
General Facility Improvement Fund (330)	-	-	70,500	70,500	70,500
Utility Rev Bond/SRF Sinking Fund (403)	-	-	-	-	3,600,000
Renewal and Replacement Fund (406)	297,701	653,596	-	-	-
Equipment Replacement Fund (407)	-	69,725	-	-	-
Water Impact Fee Fund (408)	29,605	82,385	-	-	-
Sewer Impact Fee Fund (409)	342,645	31,897	-	-	-
2007 Utility Construction Fund (415)	7,787	10,237	-	-	-
2010A Utility Revenue Bond (416)	99,275	-	-	-	-
2010B Utility Revenue Bond (417)	387,552	1,551	-	-	-
Twin Rivers Golf Course Fund (480)	600,000	-	-	-	-
Sub-Total: Intefund Transfers	1,764,565	849,391	70,500	70,500	3,670,500
<u>Appropriated Retained Earnings</u>					
Total Revenues	\$ 17,740,114	\$ 17,181,863	\$ 21,136,788	\$ 21,445,792	\$ 20,981,886

Water/Wastewater Operating Fund (401)

Expense Summary by Department/Division

EXPENSE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Water and Sewer Administration					
Personal Services	951,452	1,005,357	1,207,240	1,207,240	1,220,939
Operating Expenses	258,836	287,607	263,054	328,391	164,612
Capital Outlay	-	-	250,000	396,057	1,050,000
Sub-Total: Water Production and Distribution	1,210,288	1,292,964	1,720,294	1,931,688	2,435,551
Utility Billing and Customer Service					
Personal Services	398,076	307,466	312,227	312,227	334,461
Operating Expenses	271,498	261,987	304,246	333,134	281,091
Sub-Total: Utility Billing and Customer Service	669,574	569,453	616,473	645,361	615,552
Water Production					
Personal Services	394,576	369,680	478,446	478,446	437,845
Operating Expenses	1,286,996	1,375,907	1,375,670	1,388,247	1,388,850
Capital Outlay	-	-	1,222,872	1,266,028	2,850,000
Sub-Total: Water Production	1,681,572	1,745,587	3,076,988	3,132,721	4,676,695
Water Distribution and Maintenance					
Personal Services	515,326	530,295	555,618	555,618	582,768
Operating Expenses	269,351	265,341	287,822	354,782	276,141
Capital Outlay	-	-	2,000,000	2,000,000	15,000
Sub-Total: Water Distribution and Maintenance	784,677	795,636	2,843,440	2,910,400	873,909
Reclaimed Water					
Personal Services	75,149	75,622	76,555	76,555	79,597
Operating Expenses	328,281	313,746	399,923	420,748	286,038
Capital Outlay	-	-	-	-	120,000
Sub-Total: Reclaimed Water	403,430	389,368	476,478	497,303	485,635
Cross Connection Control					
Personal Services	81,089	83,846	84,160	84,160	87,552
Operating Expenses	36,382	37,356	39,856	39,964	39,764
Sub-Total: Cross Connection Control	117,471	121,202	124,016	124,124	127,316
Wastewater Collection and Reuse Distribution					
Personal Services	323,240	278,715	361,228	361,228	358,123
Operating Expenses	1,032,752	1,277,805	1,097,542	1,097,668	1,050,149
Capital Outlay	-	-	-	152,308	805,000
Sub-Total: Wastewater Collection and Reuse	1,355,992	1,556,520	1,458,770	1,611,204	2,213,272
Alafaya Wastewater/Reclaimed					
Personal Services	360,222	348,557	464,064	464,064	475,641
Operating Expenses	1,258,190	1,354,433	1,365,549	1,385,238	1,381,324
Capital Outlay	-	-	556,856	409,829	265,000
Sub-Total: Alafaya Wastewater/Reclaimed	1,618,412	1,702,990	2,386,469	2,259,131	2,121,965
Depreciation Expense					
	3,817,498	3,865,993	-	-	-
Interfund Transfers					
General Fund (001)	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Revenue Bond Sinking Fund (201)	29,603	29,528	30,734	30,734	30,660
Technology Improvement Fund (320)	102,015	112,500	112,500	112,500	101,250
Utility Debt Service (403)	4,148,812	4,179,437	4,156,517	4,156,517	3,864,159
Renewal and Replacement Fund (406)	619,636	649,526	1,800,000	1,800,000	1,101,813
Insurance Deductible Fund	-	77,574	84,109	84,109	84,109
Health Insurance Fund (510)	-	99,556	-	-	-
Sub-Total: Interfund Transfers	7,050,066	7,298,121	8,333,860	8,333,860	7,331,991
Reserve for Contingency					
	-	-	100,000	-	100,000
Total Expenses	\$ 18,708,980	\$ 19,337,834	\$ 21,136,788	\$ 21,445,792	\$ 20,981,886

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Revenue Grouping

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
CHARGES FOR SERVICES					
Physical Environment	14,597,595	15,229,229	14,986,047	14,986,047	15,676,152
Total Charges for Services	14,597,595	15,229,229	14,986,047	14,986,047	15,676,152
INTERGOVERNMENTAL REVENUE					
Federal Grants	583,344	610,397	550,000	550,000	550,000
Total Intergovernmental	583,344	610,397	550,000	550,000	550,000
MISCELLANEOUS REVENUES					
Interest Earnings	172,771	257,038	126,457	126,457	14,694
Capital Contributions	345,666	38,547	-	-	-
Other Miscellaneous Revenues	276,173	197,261	199,803	199,803	198,466
Total Misc Revenues	794,610	492,846	326,260	326,260	213,160
OTHER SOURCES					
Interfund Transfers	1,764,565	849,391	70,500	70,500	3,670,500
Appropriated Fund Balance	-	-	5,203,981	5,512,985	872,074
Total Other Sources	1,764,565	849,391	5,274,481	5,583,485	4,542,574
Total Revenues by Grouping	\$ 17,740,114	\$ 17,181,863	\$ 21,136,788	\$ 21,445,792	\$ 20,981,886

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Expense Grouping

EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	107,640	119,825	127,115	127,115	131,868
Regular Salaries & Wages	1,971,044	1,927,269	2,319,308	2,319,308	2,339,194
Other Salaries & Wages	1,167	11,084	5,000	5,000	5,000
Overtime	149,333	105,360	95,400	95,400	94,750
Special Pay	5,852	12,610	12,428	12,428	10,869
FICA/Medicare Taxes	161,404	157,774	184,469	184,469	186,738
Total Salaries	2,396,440	2,333,922	2,743,720	2,743,720	2,768,419
<u>BENEFITS</u>					
Retirement Contributions	98,625	100,049	116,595	116,595	120,422
Health Insurance	549,398	522,937	645,907	645,907	652,213
Workers' Compensation	54,667	42,630	33,316	33,316	35,872
Total Benefits	702,690	665,616	795,818	795,818	808,507
<u>OPERATING EXPENSES</u>					
Professional Services	114,264	167,234	163,917	253,771	131,227
Other Contractual Services	1,214,290	1,457,195	1,408,517	1,452,612	1,290,176
Travel & Per-Diem	4,115	3,449	15,683	11,701	16,576
Communications & Freight	41,358	54,232	62,466	62,466	65,129
Freight & Postage Service	2,487	2,551	3,230	3,230	2,990
Utility Services	804,489	785,624	828,182	828,182	817,277
Rentals & Leases	495,710	619,445	515,458	520,532	425,221
Insurance	346,370	326,857	247,914	252,618	293,410
Repair and Maintenance	715,268	778,419	738,387	815,188	758,323
Printing and Binding	4,045	2,420	6,899	5,850	5,599
Promotional Activities	10,053	10,509	11,000	6,000	9,000
Other Current Charges	294,863	302,938	240,276	250,654	237,979
Office Supplies	13,142	12,390	19,056	19,556	14,489
Operating Supplies	664,029	633,505	843,192	838,635	771,629
Road Materials & Supplies	595	1,053	2,000	2,000	2,000
Books, Publications, Subs	17,208	16,361	27,485	25,177	26,944
Total Operating Expenses	4,742,286	5,174,182	5,133,662	5,348,172	4,867,969
<u>DEPRECIATION</u>					
Depreciation	3,817,498	3,865,993	-	-	-
Total Depreciation	3,817,498	3,865,993	-	-	-
<u>CAPITAL</u>					
Buildings	-	11,208	-	30,910	-
Improvements Other than Bldgs	198,673	179,169	3,977,872	4,127,222	4,215,000
Capital Assets	83,418	290,969	51,856	66,090	890,000
Contra Assets	(282,091)	(481,346)	-	-	-
Total Capital	-	-	4,029,728	4,224,222	5,105,000
<u>TRANSFERS AND RESERVES</u>					
Interfund Transfers	7,050,066	7,298,121	8,333,860	8,333,860	7,331,991
Reserve for Contingencies	-	-	100,000	-	100,000
Total Transfers and Reserve for Contingencies	7,050,066	7,298,121	8,433,860	8,333,860	7,431,991
Total Expenses by Grouping	\$18,708,980	\$19,337,834	\$ 21,136,788	\$ 21,445,792	\$ 20,981,886

Water/Wastewater Utility Administration

Description

Utilities Administration, which includes the City's Engineering division, directs and manages the services and technical activities of Water Production and Distribution; Wastewater Collection; Reuse Distribution; and Cross Connection Control/Backflow Prevention. In conjunction with the City's Engineering Division, the Utilities Administration Division also coordinates "renewal and replacement" capital improvement projects that are essential to the on-going maintenance and repair of the utility system infrastructure.

Utilities Administration also includes Engineering and Inspection Services. It is responsible for coordinating and managing all City capital improvement projects from conceptual design through final construction, including:

- 1) Serving as liaison with consulting engineers for engineering and design services;
- 2) Bidding, construction, and project management of road, drainage, water and sewer, beautification, and other capital improvement projects identified in the City's 10-Year Capital Improvements Program (CIP);
- 3) Survey, mapping, and in-house design of projects that are not contracted to engineering consultants;
- 4) Monitoring, inspecting, and providing general oversight of projects under construction;
- 5) Obtaining professional technical services through the competitive bid process in accordance with the provisions of 287.55, Florida Statutes;
- 6) Management of contractual obligations for all awarded contracts.

In FY 2017-18, all personnel and operating expenses were moved from department/division 1910 in the General Fund, and transferred to department/division 3300.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Public Works Director	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	0.00
Business Analyst	1.00	1.00	1.00	1.00	1.00	0.00
City Engineer	0.00	1.00	1.00	1.00	1.00	0.00
Engineer I	1.00	1.00	1.00	1.00	1.00	0.00
Engineer II	1.00	1.00	2.00	1.00	1.00	0.00
Engineer III	0.00	0.00	0.00	1.00	0.00	-1.00
Engineering Coordinator	0.00	0.00	0.00	0.00	1.00	1.00
Eng. Specialist/Inspector	0.00	1.00	1.00	1.00	1.00	0.00
Ops and Utility Manager	1.00	1.00	0.00	0.00	0.00	0.00
Operational Rsr Manager	0.00	1.00	1.00	1.00	1.00	0.00
Operations Manager	0.00	0.00	1.00	1.00	1.00	0.00
Project Administrator	0.00	0.00	1.00	1.00	1.00	0.00
Spec Contract Inspector	0.00	1.00	1.00	0.00	0.00	0.00
Utilities Manager	0.00	0.00	1.00	1.00	1.00	0.00
Total	7.00	11.00	14.00	13.00	13.00	0.00

Water/Wastewater Utility Administration

Goals

- 1 Ensure that the infrastructure meets the capacity needs of the City by developing infrastructure that enables quality/smart growth; and eliminating existing infrastructure deficits.
- 2 Review infrastructure master plan and prepare a schedule for updating the plan.
- 3 Plan to relocate the percolation ponds currently located north of City Hall to new location.
- 4 Widen SR 426 – SR 426/CR 419 Phase 2 road widening project.

Performance Measurements

Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Target	Target
Ensure that the infrastructure meets the capacity needs of the City by developing infrastructure that enables quality/smart growth; and eliminating existing infrastructure deficits.	# Design Projects Completed	5	20	25	10
	# Construction Projects Completed	7	13	12	11
	% Projects Designed within 30 days of schedule	100%	42%	100%	100%
	% Projects Constructed within 45 days of scheduler	83%	93%	100%	100%
Review infrastructure master plan and prepare a schedule for updating the plan.	# Development Plans Reviewed	152	211	196	196
	# Plot Plans/Final Surveys/Reviewed and	501	615	120	134

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$2,435,551 is an increase of \$715,257, or 41.58%, over the FY 2019-20 Adopted Budget of \$1,720,294. Significant changes to the FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reduction in annual lease expenses;
- Increase in Capital expenditures for on-going maintenance and improvements to the water and wastewater systems totaling \$1,050,000:
 - Lockwood Master Lift Station Force Main-Phase I
 - Consumptive Use Permit

Water/Wastewater Utility Administration

EXPENSE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Executive Salaries	\$ 107,640	\$ 119,825	\$ 127,115	\$ 127,115	\$ 131,868
Regular Salaries & Wages	583,752	604,469	759,743	759,743	754,720
Other Salaries & Wages	1,167	11,084	5,000	5,000	5,000
Overtime	6,523	4,221	5,000	5,000	4,000
Special Pay	762	640	-	-	520
FICA/Medicare Taxes	49,242	53,215	63,087	63,087	62,686
Total Salaries	749,086	793,454	959,945	959,945	958,794
<u>BENEFITS</u>					
Retirement Contributions	32,252	34,729	41,577	41,577	41,409
Health Insurance	159,963	169,218	198,698	198,698	215,035
Workers' Compensation	10,151	7,956	7,020	7,020	5,701
Total Benefits	202,366	211,903	247,295	247,295	262,145
<u>OPERATING EXPENSES</u>					
Professional Services	35,431	55,796	85,300	141,550	25,300
Other Contractual Services	12,565	5,360	30,630	30,630	20,000
Travel & Per-Diem	663	1,665	2,000	1,710	1,570
Communications & Freight	6,970	7,351	7,432	7,432	7,491
Freight & Postage Service	456	454	500	500	500
Utility Services	10,916	19,281	19,744	19,744	19,647
Rentals & Leases	47,853	57,210	53,806	62,763	31,267
Insurance	10,970	8,481	11,934	12,064	8,021
Repair and Maintenance	25,074	18,661	21,919	21,919	20,972
Printing and Binding	-	140	1,000	1,000	200
Other Current Charges	80,439	82,609	1,700	1,336	1,259
Office Supplies	6,487	5,398	4,369	4,519	4,584
Operating Supplies	11,351	17,248	10,000	12,812	11,300
Books, Publications, Subs	9,661	7,953	12,720	10,412	12,501
Total Operating Expenses	258,836	287,607	263,054	328,391	164,612
<u>CAPITAL</u>					
Improvements Other than Bldgs	198,673	119,945	250,000	388,173	1,050,000
Capital Assets	-	-	-	7,884	-
Contra Asset Account	(198,673)	(119,945)	-	-	-
Total Capital	-	-	250,000	396,057	1,050,000
Total Expenses by Grouping	\$ 1,210,288	\$ 1,292,964	\$ 1,720,294	\$ 1,931,688	\$ 2,435,551

5 Year Budget Projection

EXPENSE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	987,558	1,017,185	1,047,700	1,079,131	1,111,505
Benefits	283,117	305,766	330,227	356,645	385,177
Operating Expenses	170,112	175,833	181,787	187,988	194,450
Total Projection	\$ 1,440,786	\$ 1,498,783	\$ 1,559,714	\$ 1,623,765	\$ 1,691,132

Utility Billing & Customer Service

Description

Utility Billing and Customer Service manage and oversee the City's utility billing system which include billing, cash receipts, customer services, collection agency referrals and lien processing. Approximately 160,000 bills are produced annually for utility services which consist of water, reclaimed water, irrigation, sewer, stormwater and solid waste. Customer Service also assists customers with service applications, payments, billing questions, and other related services.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Customer Service Rep	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services Mngr.	1.00	1.00	0.00	0.00	0.00	0.00
Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Total	6.00	6.00	5.00	5.00	5.00	0.00

Goals

1. Provide timely billing of utility accounts and a broad spectrum of payment options.
2. Continue high levels of customer service, productivity, and efficiency.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
1	Provide timely billing of utility accounts and a broad spectrum of payment options	% of payments from bank drafting	10.9%	11.2%	11.0%	11.4%
		% payments from credit card transactions	34.1%	43.6%	45.4%	44.9%
		% payments from walk up customers	11.1%	8.9%	9.8%	9.0%
2	Continue high levels of customer service, productivity, and efficiency.	Total # of utility bills processed (Annual)	164,880	166,298	163,000	167,000
		Total # of walk up customers served	18,359	14,785	16,000	15,000
		Total # of Liens Recorded	12	11	15	12
		Cost per bill processed	3.89	4.00	3.78	3.69
		% Productivity rate of personnel as % of total available hours	84.93%	83.89%	85.00%	85.00%

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$615,552 is a decrease of \$921, or -.15%, over the FY 2019-20 Adopted Budget of \$616,473. Significant changes to the FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reduction of Merchant Fees in Other Current Charges.

Utility Billing & Customer Service

EXPENSE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 282,332	\$ 210,889	\$ 215,096	\$ 215,096	\$ 230,323
Overtime	703	636	1,000	1,000	1,000
Special Pay	216	-	743	743	-
FICA/Medicare Taxes	18,794	13,914	14,217	14,217	16,017
Total Salaries	302,045	225,439	231,056	231,056	247,340
<u>BENEFITS</u>					
Retirement Contributions	13,907	14,556	10,805	10,805	11,566
Health Insurance	81,493	67,080	70,107	70,107	75,267
Workers' Compensation	631	391	259	259	288
Total Benefits	96,031	82,027	81,171	81,171	87,121
<u>OPERATING EXPENSES</u>					
Professional Services	-	-	-	28,750	-
Other Contractual Services	75,982	75,346	82,780	82,780	82,780
Travel & Per-Diem	-	-	3,000	3,000	2,071
Communications & Freight	276	311	413	413	445
Freight & Postage Service	1,543	1,655	1,980	1,980	1,740
Utility Services	1,552	1,577	1,684	1,684	1,741
Rentals & Leases	1,018	1,159	1,210	1,211	1,211
Insurance	11,001	8,979	6,561	6,698	7,993
Repair and Maintenance	20,340	18,180	22,000	22,000	20,210
Printing and Binding	825	376	1,027	1,027	1,027
Other Current Charges	155,936	151,475	167,900	167,900	155,000
Office Supplies	1,717	1,791	5,981	5,981	1,963
Operating Supplies	1,308	1,138	8,060	8,060	4,260
Books, Publications, Subs	-	-	1,650	1,650	650
Total Operating Expenses	271,498	261,987	304,246	333,134	281,091
Total Expenses by Grouping	\$ 669,574	\$ 569,453	\$ 616,473	\$ 645,361	\$ 615,552

5 Year Budget Projection

EXPENSE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	254,760	262,403	270,275	278,383	286,735
Benefits	94,091	101,618	109,747	118,527	128,009
Operating Expenses	290,083	299,401	309,060	319,077	329,468
Total Projection	\$ 638,934	\$ 663,422	\$ 689,083	\$ 715,987	\$ 744,212

Water Division

The **Water Production Division** is responsible for the operation and maintenance of all equipment associated with the City's drinking water treatment facilities for maintaining the highest water quality standards per the City's Strategic Plan Focus Area for Natural and Built Systems. The West Mitchell Hammock Water Treatment Facility (WMHWTF) has a 10 million gallon per day (MGD) capacity. The WMHWTF has a drinking water storage capacity of 2.5 MG and the AM Jones Re-pump Facility has a drinking water storage capacity of 1.0 MG.



The Water Production program operates and maintains ten (10) raw water production wells, eleven (11) ground water monitoring wells, and completes all required quality testing, sampling, and reporting as permitted by the St. Johns River Water Management Regulation Protection (FDEP) division.

The **Water Distribution Division** is responsible for distributing an average of over 4.0 million gallons per day of water to more than 13,600 accounts and maintaining approximately 183 miles of water mains and 1,249 hydrants. In addition, this program is responsible for the installation of all new water meters, testing, calibration and/or replacement of existing water meters. This program uses all radio read meters and responds to customer requests for assistance and completes any repairs necessary to maintain the system with the goal of distributing water with the highest quality standards, and promoting water conservation per the City's Strategic Plan Focus Area for Natural and Built Systems.

The **Reclaimed Water Conservation Division** is in direct response to a City Council initiative to create sustainable water resources through a series of incentives to residents. The promotion of conservation practices is a goal included in the City's Strategic Plan Focus Area for Natural and Built Systems. This division also supports and adheres to the St. Johns River Water Management District 40C rule pertaining to the City's CUP for potable water distribution and water conservation. The program has several ordinances and award-winning programs, such as the H₂O Oviedo incentive program, that saves our natural resource potable water for future generations.

The City produces up to 1.0 MGD of reclaimed water through its own Reclamation facility. The City also has a supplemental supply of reclaimed water from the City of Orlando's Iron Bridge Wastewater Treatment facility through an agreement between Seminole County and the City of Oviedo. This agreement provides up to 3 million additional gallons of reclaimed water per day. The City currently has over 4,800 metered, reclaimed water customers.

The **Cross-Connection/Back Flow Prevention Division** was established in June 1996 and is responsible for the following activities: inspections of over 6,000 water service connections annually; testing of over 2,000 residential back flow preventers; changing-out over 2,000 dual checks annually; monitoring the testing of over 2,000 commercial backflow preventers annually; and performing inspections of new water services for cross- connection compliance. Working in conjunction with the Water Distribution and Water Production divisions, Cross-Connection Control ensures the safety of drinking water that is supplied through the water distribution system. Cross-Connection Control activities are required by federal and state regulations and are mandatory for all public drinking water systems.

Water Division

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Cross Con Cnl. Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker II	1.00	0.00	1.00	1.00	0.00	-1.00
Plant Mnt and Elec Tech	1.00	1.00	1.00	1.00	1.00	0.00
Plant Operator	2.00	2.00	3.00	1.00	1.00	0.00
Plant Operator-Trainee	0.00	0.00	0.00	2.00	2.00	0.00
ROW Compl. Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Utility Technician	7.00	7.00	7.00	7.00	8.00	1.00
Wtr. Conserv. Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Wtr. Plant Superintendent	.50	1.00	1.00	1.00	1.00	0.00
Total	15.50	15.00	17.00	17.00	17.00	0.00

Goals

1. Sustain programs and efforts to conserve natural resources.
2. Maintain highest water quality standards.
3. Ensure that the infrastructure meets the capacity needs of the City by developing infrastructure that enables quality/smart growth; and eliminating existing infrastructure deficits.
4. Ensure that new development or redevelopment is done in a sustainable manner.
5. Maintain public health protections.
6. Continue high levels of customer service, productivity, and efficiency.

Performance Measurements

Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Target	Target
Maintain highest water quality standards	# gallons water produced (in million)	1,619	1,510	1,510	3,362
	Water Consumption	1,281	1,274	1,274	2,557
	Per capita consumption/day (gal)	185	174	174	85
	Water Quality Complains	2	3	3	5
	% water produced within FDEP compliance	100.00%	100.00%	100.00%	100.00%
Continue high levels of customer service, productivity, and efficiency.	Total Meters Systemwide	17,882	18,413	18,539	18,611
	#Total work orders completed	12,813	14,300	13,064	9,422
	#new meters installs	565.00	92.00	126.00	62.00
	linear ft of reclaim lines maintained	241,400	242,375	245,000	308,200
	Avg time to resolve customer issue (hours)	2	2	2	2
	Total #of reclaimed water customers	4,520	4,512	4,807	4,530

Water Division

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$6,163,555 is a decrease of \$357,367, or -5.48%, over the FY 2019-20 Adopted Budget of \$6,520,922. Significant changes to the FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Reduction in Other Contractual Services for the purchase of Reclaimed water;
- Increase in Capital expenditures for on-going maintenance and improvements to the water and wastewater systems totaling \$2,985,000:
 - 2.0 MG Reclaimed Water Storage Tank at OWRF;
 - West Mitchell Hammock Water Treat Plant Improvements 2018;
 - WMHWT-America's Water Infrastructure Act;
 - Chlorine Dioxide/GAC-Bench Test;
 - Golf Course Pump Station;
 - Security Doors (3).



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Water Division

EXPENSE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 655,800	\$ 691,959	\$ 786,301	\$ 786,301	\$ 789,177
Overtime	106,550	64,918	56,050	56,050	56,400
Special Pay	320	6,069	6,511	6,511	5,100
FICA/Medicare Taxes	57,187	55,540	62,720	62,720	62,986
Total Salaries	819,857	818,486	911,582	911,582	913,663
<u>BENEFITS</u>					
Retirement Contributions	36,760	35,163	40,350	40,350	40,453
Health Insurance	183,953	184,846	227,792	227,792	216,663
Workers' Compensation	25,570	20,948	15,055	15,055	16,983
Total Benefits	246,283	240,957	283,197	283,197	274,099
<u>OPERATING EXPENSES</u>					
Professional Services	60,993	68,279	63,617	63,617	60,617
Other Contractual Services	426,619	420,644	483,944	486,158	394,402
Travel & Per-Diem	2,346	903	5,883	4,033	6,603
Communications & Freight	24,298	23,931	24,603	24,603	25,604
Freight & Postage Service	304	220	600	600	600
Utility Services	367,098	360,138	363,317	363,317	379,550
Rentals & Leases	113,703	119,697	137,395	133,510	120,571
Insurance	205,632	191,500	140,351	143,154	170,203
Repair and Maintenance	250,296	347,521	264,794	379,050	272,218
Printing and Binding	3,220	1,904	4,872	3,823	4,372
Promotional Activities	10,053	10,509	11,000	6,000	9,000
Other Current Charges	2,140	2,248	2,130	2,130	2,580
Office Supplies	4,035	3,825	6,916	7,216	6,125
Operating Supplies	444,374	435,501	584,624	577,305	528,295
Road Materials & Supplies	595	1,053	2,000	2,000	2,000
Books, Publications, Subs	5,304	4,477	7,225	7,225	8,053
Total Operating Expenses	1,921,010	1,992,350	2,103,271	2,203,741	1,990,793
<u>CAPITAL</u>					
Improvements Other than Bldgs	-	-	3,222,872	3,266,028	2,850,000
Capital Assets	33,423	23,852	-	-	135,000
Contra Asset Account	(33,423)	(23,852)	-	-	-
Total Capital	-	-	3,222,872	3,266,028	2,985,000
Total Expenses by Grouping	\$ 2,987,150	\$ 3,051,793	\$ 6,520,922	\$ 6,664,548	\$ 6,163,555

5 Year Budget Projection

EXPENSE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	1,082,047	1,114,508	1,147,944	1,182,382	1,217,853
Benefits	296,027	319,709	345,286	372,909	402,741
Operating Expenses	2,062,431	2,137,410	2,215,948	2,298,284	2,384,676
Capital	-	-	-	-	-
Total Projection	\$ 3,440,505	\$ 3,571,627	\$ 3,709,177	\$ 3,853,575	\$ 4,005,271

Wastewater Division

Description

Wastewater Collection is responsible for collecting an average of 1,500,000 gallons per day of wastewater from approximately 10,375 accounts. The City's wastewater collection system utilizes 127 miles of sanitary sewer (both gravity and force main) and seventy (70) lift stations, meeting the goal of protecting the public health, as included in the City's Strategic Plan Focus Area for Natural and Built Systems.



The City presently relies on its own wastewater facility and a sewer agreement with Seminole County (at wholesale prices) that allows the City to pump wastewater into Seminole County's transmission main, which is interconnected to the City of Orlando's Iron Bridge Wastewater Treatment Facility.

The Wastewater Reclamation Facility is a 2.4 MGD (million gallons per day) permitted facility. It is a domestic wastewater treatment facility consisting of two extended aeration treatment (parallel) plants designed for a maximum of 1.2 MGD each. The plant facility includes a new sludge dewatering screw press; a master lift station; one mechanical bar screen; one surge tank with aeration from two surge blowers and surge pumps; two clarifiers; two 1.5 MGD filtration units; two aerobic digesters; and two reuse tanks totaling 2.5 MGD of storage. The wastewater facility also operates two bio-solids sludge removal containers. The facility currently treats an average of 1.5 MGD of influent and produces about 1 MGD of reclaimed water.

On August 24, 2010, the City purchased the assets of Alafaya Utilities. This facility is regulated by permit from the Florida Department of Environmental Protection (FDEP).

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Heavy Equipment Operator	1.00	0.00	0.00	0.00	0.00	0.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	0.00
Lift Station Mechanic	3.00	3.00	3.00	3.00	4.00	1.00
Maintenance Worker I	0.00	0.00	0.00	1.00	1.00	0.00
Maintenance Worker II	2.00	1.00	1.00	0.00	0.00	0.00
Plant Maintenance Special	0.00	0.00	1.00	0.00	0.00	0.00
Plant Operator	2.00	3.00	3.00	3.00	3.00	0.00
Utility Equip Operator	1.00	2.00	2.00	2.00	1.00	-1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Wastewater Plant Superint.	.50	0.00	0.00	1.00	1.00	0.00
Total	11.50	11.00	12.00	12.00	12.00	0.00

Wastewater Division

Goals

1. Sustain programs and efforts to conserve natural resources.
2. Maintain public health protections.
3. Continue to provide a high level of maintenance for the City's wastewater infrastructure.
4. Enhance sewer system distribution.
5. Advance the City's wastewater reclamation facility to improve treatment and maximize sustainable reclaimed irrigation supply.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
3	Continue to provide a high level of maintenance for the City's wastewater infrastructure	Waste Water transmission (per million gallons)	574	530	600	610
		Customers Served	9,329	10,375	10,400	10,400
		Lift Stations in Service	70	70	70	70
		# customer complains	41	15	12	42
		Avg time to resolve complains	3	3	3	3
4	Enhance sewer system distribution	# gallons reuse produced (MG)	320	337	337	550
		Reuse sold (MG)	480	502	502	550
		Plant reuse efficiency	62%	64%	64%	87%

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$4,335,237, is an increase of \$489,998, or 12.74%, over the FY 2019-20 Adopted Budget of \$3,845,239. Significant changes to the FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Increase in Capital expenditures for on-going maintenance and improvement to the system, totaling \$1,070,000:
 - Live Oak Force Main Replacement;
 - OWRF Chlorine Contract Chambers (CCC) Rehab;
 - Security Door (1).

Wastewater Division

EXPENSE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 449,160	\$ 419,952	\$ 558,168	\$ 558,168	\$ 564,974
Overtime	35,557	35,585	33,350	33,350	33,350
Special Pay	4,554	5,901	5,174	5,174	5,249
FICA/Medicare Taxes	36,181	35,105	44,445	44,445	45,049
Total Salaries	525,452	496,543	641,137	641,137	648,622
<u>BENEFITS</u>					
Retirement Contributions	15,706	15,601	23,863	23,863	26,994
Health Insurance	123,989	101,793	149,310	149,310	145,248
Workers' Compensation	18,315	13,335	10,982	10,982	12,900
Total Benefits	158,010	130,729	184,155	184,155	185,142
<u>OPERATING EXPENSES</u>					
Professional Services	17,840	43,159	15,000	19,854	45,310
Other Contractual Services	699,124	955,845	811,163	853,044	792,994
Travel & Per-Diem	1,106	881	4,800	2,958	6,332
Communications & Freight	9,814	22,639	30,018	30,018	31,589
Freight & Postage Service	184	222	150	150	150
Utility Services	424,923	404,628	443,437	443,437	416,339
Rentals & Leases	333,136	441,379	323,047	323,048	272,172
Insurance	118,767	117,897	89,068	90,702	107,193
Repair and Maintenance	419,558	394,057	429,674	392,219	444,923
Other Current Charges	56,348	66,606	68,546	79,288	79,140
Office Supplies	903	1,376	1,790	1,840	1,817
Operating Supplies	206,996	179,618	240,508	240,458	227,774
Books, Publications, Subs	2,243	3,931	5,890	5,890	5,740
Total Operating Expenses	2,290,942	2,632,238	2,463,091	2,482,906	2,431,473
<u>CAPITAL</u>					
Buildings	-	11,208	-	30,910	-
Improvements Other than Bldgs	-	59,224	505,000	473,021	315,000
Capital Assets	49,995	267,117	51,856	58,206	755,000
Contra Asset Account	(49,995)	(337,549)	-	-	-
Total Capital	-	-	556,856	562,137	1,070,000
Total Expenses by Grouping	\$ 2,974,404	\$ 3,259,510	\$ 3,845,239	\$ 3,870,335	\$ 4,335,237

5 Year Budget Projection

EXPENSE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	668,081	688,123	708,767	730,030	751,931
Benefits	199,953	215,950	233,226	251,884	272,034
Operating Expenses	2,511,921	2,595,532	2,682,477	2,772,939	2,867,113
Capital	-	-	-	-	-
Total Projection	\$ 3,379,955	\$ 3,499,605	\$ 3,624,470	\$ 3,754,852	\$ 3,891,078

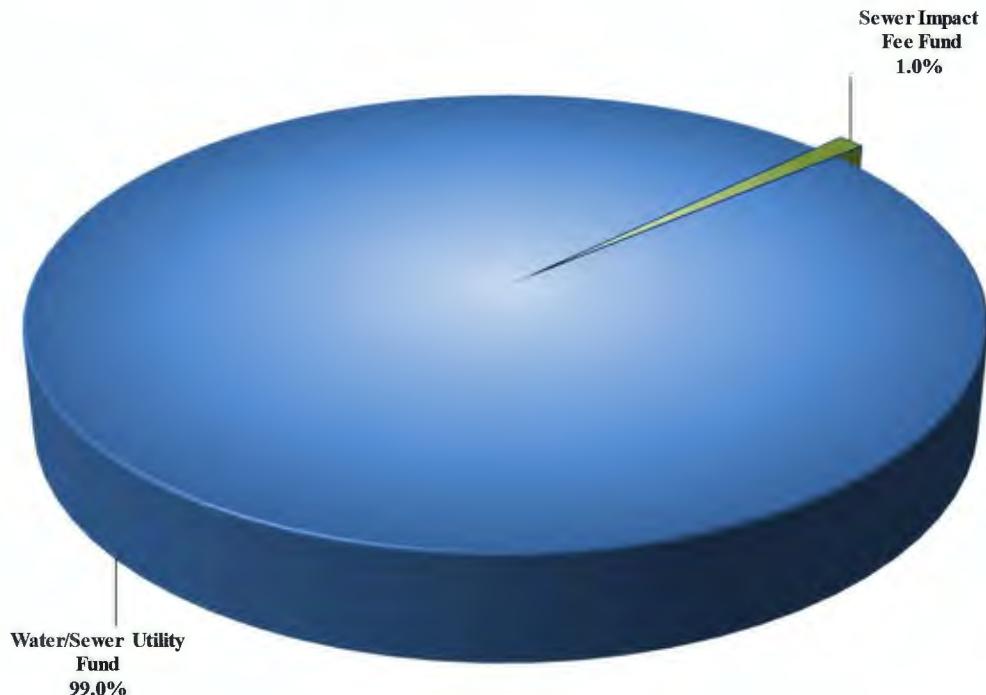
Utility Revenue Bond/SRF Sinking Fund (403)

Schedule of Debt Service Requirements, Business-type Activities

	FY 2020-21 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements				
			Principal Outstanding 10/1/2020	Total Interest to Maturity at 10/1/2020	Requirements to Maturity		
Business Type Activities:							
<i>Revenue Notes Supported by Enterprise Funds</i>							
Utility Revenue Note Series 2007	270,840	6.94%	1,859,000	301,100	2,160,100		
Utility Refunding Revenue Note Series 2014	452,350	11.59%	6,896,000	1,840,507	8,736,507		
Utility Refunding Revenue Note Series 2014A	372,638	9.54%	2,068,000	158,826	2,226,826		
Utility Revenue Note Series 2017							
<i>Revenue Bonds Supported by Enterprise Funds</i>							
Utility Revenue Bonds Series 2010A	629,300	16.12%	620,000	9,300	629,300		
Utility Revenue Bonds Series 2010B	1,784,472	45.70%	30,820,000	25,318,939	56,138,939		
<i>Notes Payable</i>							
State Revolving Fund Loan Series 2006	237,546	6.08%	1,307,294	117,980	1,425,274		
State Revolving Fund Loan Series 2012	157,369	4.03%	1,770,491	432,680	2,203,170		
Total Business Type Activities	\$ 3,904,514	100.00%	\$ 45,340,785	\$ 28,179,331	\$ 73,520,116		

Budget Guidelines:	Actual	Guideline	Income Available for Debt Service
Debt Service coverage should be a minimum of 125% in the Water/Wastewater Fund	2.99	>1.25	11,664,917

FY 2020-21 Revenue Sources for Debt Service Payments for Business Type Activities



Utility Revenue Bond/SRF Sinking Fund (403)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Transfers in</u>	4,189,196	4,219,803	4,196,825	4,196,825	7,504,514
TOTAL REVENUES	\$4,189,196	\$4,219,803	\$4,196,825	\$4,196,825	\$7,504,514
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Debt Services</u>					
Principal	-	-	1,919,733	1,919,733	1,685,886
Interest	2,352,713	2,303,859	2,273,842	2,273,842	2,218,628
Other	(5,720)	13,714	3,250	3,250	-
Total Debt Service	2,346,993	2,317,573	4,196,825	4,196,825	3,904,514
<u>Transfer out</u>	-	-	-	-	3,600,000
TOTAL EXPENSES	\$2,346,993	\$2,317,573	\$4,196,825	\$4,196,825	\$7,504,514

Utility Revenue Bond/SRF Sinking Fund (403)

Debt Overview – Bonds/Notes

BUSINESS TYPE ACTIVITIES OBLIGATION DEBT (BONDS/NOTES)

Utility Revenue Bond, Series 2007

A \$3,752,000 Bond was issued in 2007. The Series 2007 Bond financed the cost of the design, permitting, acquisition and construction of the sewer line extension of SR 426 and the water main installation along Mitchell Hammock Road. This Bond matures in 8 years (2027/28).

Revenue Pledged: Net revenues of the City's Utility System.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	203,000	67,840	270,840
2021-22	211,000	59,849	270,849
2022-23	219,000	51,550	270,550
2023-24	227,000	42,943	269,943
2024-25	236,000	34,007	270,007
Thereafter	763,000	44,911	807,911
TOTAL	\$ 1,859,000	\$ 301,100	\$ 2,160,100

Utility Revenue Bonds, Series 2010A

A \$5,080,000 Bond was issued in September 2010. The 2010A Bond is being issued to finance the acquisition of a wastewater collection, treatment and effluent disposal utility system, including reclaimed water utility facilities, from Alafaya Utilities, Inc; and to finance the acquisition, construction and equipping of capital improvements to the Alafaya System and the City's existing utility system. This Bond matures in 1 years (2020/21).

Revenue Pledged: Net revenues of the Utility System, System Development Charges, and Water System Development Charges.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	620,000	9,300	629,300
2021-22	-	-	-
2022-23	-	-	-
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	\$ 620,000	\$ 9,300	\$ 629,300

Taxable Utility Revenue Bonds, Series 2010B -Refunded in 2020

A \$30,820,000 Taxable Utility Bond was issued in September 2010. The 2010B Bond is being issued to finance the acquisition of a wastewater collection, treatment and effluent disposal utility system, including reclaimed water utility facilities, from Alafaya Utilities, Inc; and to finance the acquisition, construction and equipping of capital improvements to the Alafaya System and the City's existing utility system. This Bond matures in 21 years (2040/41).

Revenue Pledged: Net revenues of the Utility System, System Development Charges, and Water System Development Charges.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	-	1,784,472	1,784,472
2021-22	640,000	1,768,389	2,408,389
2022-23	660,000	1,735,720	2,395,720
2023-24	685,000	1,701,920	2,386,920
2024-25	710,000	1,666,863	2,376,863
Thereafter	28,125,000	16,661,576	44,786,576
TOTAL	\$ 30,820,000	\$ 25,318,939	\$ 56,138,939

Utility Refunding Revenue Note, Series 2014

A \$8,054,000 Note was issued in April 2014. The Series 2014 Note refunded the outstanding principal amount of the Revenue Bonds, Series 2003. The Series 2003 Bonds were issued for the purpose of financing the cost of acquisition, construction and equipping of a new water treatment plant for the City's Utility System. This Note matures in 13 years (2032/33).

Revenue Pledged: Net revenues of the City's Utility System.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	232,000	220,350	452,350
2021-22	241,000	212,664	453,664
2022-23	245,000	204,766	449,766
2023-24	251,000	196,706	447,706
2024-25	257,000	188,451	445,451
Thereafter	5,670,000	817,570	6,487,570
TOTAL	\$ 6,896,000	\$ 1,840,507	\$ 8,736,507

Utility Refunding Revenue Note, Series 2014A

A \$3,628,000 Note was issued in August 2014. The Series 2014A Note refunded the outstanding principal amount of the City's Utility Revenue Refunding Bonds, Series 2004, which refunded the City's Utility Revenue Bonds, Series 1996. The Series 1996 Bonds were issued to provide funds to finance the design, permitting, acquisition and construction of Phase I and Phase II of the Water System Master Plan. This Note matures in 6 years (2025/26).

Revenue Pledged: Net revenues of the City's Utility System.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	325,000	47,638	372,638
2021-22	330,000	39,450	369,450
2022-23	340,000	31,075	371,075
2023-24	349,000	22,463	371,463
2024-25	358,000	13,625	371,625
Thereafter	366,000	4,575	370,575
TOTAL	\$ 2,068,000	\$ 158,826	\$ 2,226,826

Utility Revenue Bond/SRF Sinking Fund (403)

Debt Overview – Bonds/Notes, continued

BUSINESS TYPE ACTIVITIES OBLIGATION DEBT (BONDS/NOTES), CONTINUED

State Revolving Fund (SRF) 2006

A \$3,656,548 Loan was issued in 2006. The SRF 2006 funds various surface water restoration and wastewater projects. The Loan matures in 6 years (2025/26).

Revenue Pledged: Gross revenues derived yearly from the operation of the Water & Sewer Systems.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	203,487	34,058	237,546
2021-22	209,039	28,506	237,546
2022-23	214,742	22,803	237,546
2023-24	220,601	16,944	237,546
2024-25	226,621	10,926	237,547
Thereafter	232,803	4,742	237,545
TOTAL	\$ 1,307,294	\$ 117,980	\$ 1,425,274

State Revolving Fund (SRF) 2012

A \$2,278,892 Loan was issued in 2012. The SRF 2012 funds various surface water restoration and wastewater projects. This Loan matures in 14 years (2033/34).

Revenue Pledged: Gross revenues derived yearly from the operation of the Water & Sewer Systems.

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	102,399	54,970	157,369
2021-22	105,650	51,719	157,369
2022-23	109,004	48,365	157,369
2023-24	112,465	44,905	157,369
2024-25	116,035	41,334	157,369
Thereafter	1,224,938	191,386	1,416,324
TOTAL	\$ 1,770,491	\$ 432,680	\$ 2,203,170

Total Business Type Obligation Debt (Bonds/Notes)

FY	PRINCIPAL	INTEREST	TOTAL
2020-21	1,685,886	2,218,628	3,904,514
2021-22	1,736,689	2,160,578	3,897,267
2022-23	1,787,747	2,094,280	3,882,026
2023-24	1,845,066	2,025,880	3,870,946
2024-25	1,903,656	1,955,206	3,858,862
Thereafter	36,381,741	17,724,760	54,106,501
TOTAL	\$ 45,340,785	\$ 28,179,331	\$ 73,520,116

Water/Wastewater R & R Fund (406)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Interest	33,072	38,388	24,336	24,336	8,515
Total Operating Revenues	33,072	38,388	24,336	24,336	8,515
Transfers in	619,636	649,526	1,830,314	1,830,314	1,132,949
Appropriated Fund Balance	-	-	264,850	535,229	723,566
TOTAL REVENUES	\$ 652,708	\$ 687,914	\$ 2,119,500	\$ 2,389,879	\$ 1,865,030
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenses</u>					
Repairs and Maintenance	311,739	604,701	1,654,500	1,835,428	1,173,000
Operating Supplies	118,496	145,089	215,000	231,237	215,000
Total Operating Expenses	430,235	749,790	1,869,500	2,066,665	1,388,000
Capital:	-	-	100,000	186,362	327,030
Transfer out	297,701	653,596	-	-	-
Reserve for Contingencies	-	-	150,000	136,852	150,000
TOTAL EXPENSES	\$ 727,936	\$ 1,403,386	\$ 2,119,500	\$ 2,389,879	\$ 1,865,030

Vehicle and Equipment Replacement Fund (407)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	478,418	484,687	456,807	456,807	339,365
Interest	4,296	19,996	44,000	44,000	2,000
Total Operating Revenues	482,714	504,683	500,807	500,807	341,365
<u>Appropriated Fund Balance</u>					
TOTAL REVENUES	\$ 482,714	\$ 504,683	\$ 500,807	\$ 680,922	\$ 341,365
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenses</u>					
Operating Supplies	193	7,942	-	-	-
Total Operating Expenses	193	7,942	-	-	-
Capital:	-	-	410,000	611,310	48,000
Transfer out	186,721	105,356	-	-	-
Reserve for Contingencies	-	-	90,807	69,612	293,365
TOTAL EXPENSES	\$ 186,914	\$ 113,298	\$ 500,807	\$ 680,922	\$ 341,365

Water System Impact Fee Fund (408)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	134,618	295,665	100,000	140,000	125,000
Interest	5,283	10,544	3,500	3,500	300
Total Operating Revenues	139,901	306,209	103,500	143,500	125,300
<u>Appropriated Fund Balance</u>					
TOTAL REVENUES	\$ 139,901	\$ 306,209	\$ 103,500	\$ 226,257	\$ 625,000
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenses</u>					
Professional and Contractual	15,854	-	-	410	-
Operating Supplies	97,492	57,403	-	100,000	70,000
Total Operating Expenses	113,346	57,403	-	100,410	70,000
Capital:	-	-	-	22,347	500,000
Transfer out	29,605	82,385	-	-	-
Reserve for Contingencies	-	-	103,500	103,500	55,000
TOTAL EXPENSES	\$ 142,951	\$ 139,788	\$ 103,500	\$ 226,257	\$ 625,000

Wastewater System Impact Fee Fund (409)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	93,942	137,641	60,000	100,000	95,000
Interest	14,630	18,349	7,500	7,500	500
Total Operating Revenues	108,572	155,990	67,500	107,500	95,500
<u>Appropriated Fund Balance</u>					
TOTAL REVENUES	\$ 108,572	\$ 155,990	\$ 107,808	\$ 195,441	\$ 95,500
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenses</u>					
Professional and Contractual	-	-	-	24,996	-
Total Operating Expenses	14,051	-	-	24,996	-
<u>Capital</u>					
	-	1	-	62,637	-
<u>Transfer out</u>					
	383,029	72,263	40,308	40,308	40,355
<u>Reserve for Contingencies</u>					
	-	-	67,500	67,500	55,145
TOTAL EXPENSES	\$ 397,080	\$ 72,264	\$ 107,808	\$ 195,441	\$ 95,500

Stormwater Fund (410)

Revenue and Expense by Category

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Stormwater Operating	2,440,653	2,528,182	2,571,024	2,571,024	2,578,745
Interest Earnings	17,790	18,492	10,000	10,000	3,000
Miscellaneous	102,357	219,736	-	-	-
Total Operating Revenues	2,560,800	2,766,410	2,581,024	2,581,024	2,581,745
<u>Non-Operating Revenues</u>					
Interfund Transfers	186,721	35,631	-	-	-
Appropriated Fund Balance	-	-	138,935	330,776	30,414
Total Non-Operating Revenues	186,721	35,631	138,935	330,776	30,414
TOTAL REVENUES	\$ 2,747,521	\$ 2,802,041	\$ 2,719,959	\$ 2,911,800	\$ 2,612,159
EXPENSE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Personnel Services</u>					
Salaries & Wages	482,616	400,516	528,214	528,214	510,108
Benefits	167,660	146,960	192,002	192,002	201,826
Total Personnel Services	650,276	547,476	720,216	720,216	711,934
<u>Operating Expenses</u>					
Professional and Contractual	156,935	117,520	144,777	154,710	141,581
Communications	4,056	4,017	6,023	6,023	7,503
Utilities	6,578	7,886	7,675	7,675	8,038
Rentals and Leases	-	9,062	8,000	-	8,000
Insurance	20,982	17,259	12,494	12,494	14,911
Repairs and Maintenance	147,687	514,224	108,627	210,100	458,304
Operating Supplies	71,657	81,059	64,425	64,369	61,215
Unleaded and Diesel Fuel	-	-	-	-	-
Vehicle Replacement	178,432	170,026	138,598	138,598	121,131
Other	66,989	68,876	7,000	7,000	6,995
Total Operating Expenses	653,316	989,929	497,619	600,969	827,678
Capital	-	-	600,000	701,066	250,000
Debt	145,750	136,945	435,536	435,536	435,588
Depreciation	823,971	826,590	-	-	-
<u>Transfers & Reserve</u>					
Transfers to Other Funds	510,918	395,575	416,588	416,588	336,959
Reserve for Contingency	-	-	50,000	37,425	50,000
Total Transfers & Reserve	510,918	395,575	466,588	454,013	386,959
TOTAL EXPENSES	\$ 2,784,231	\$ 2,896,515	\$ 2,719,959	\$ 2,911,800	\$ 2,612,159

Stormwater Fund (410)

Revenue and Expense by Department/Division

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Charges for Services</u>					
Stormwater Operating	2,440,653	2,528,182	2,571,024	2,571,024	2,578,745
Total Charges for Services	2,440,653	2,528,182	2,571,024	2,571,024	2,578,745
<u>Miscellaneous Revenues</u>					
Interest Earnings	17,790	18,492	10,000	10,000	3,000
Miscellaneous	102,357	219,736	-	-	-
Total Miscellaneous Revenues	120,147	238,228	10,000	10,000	3,000
<u>Interfund Transfers</u>	186,721	35,631	-	-	-
<u>Fund Balance</u>	-	-	138,935	330,776	30,414
TOTAL REVENUES	\$ 2,747,521	\$ 2,802,041	\$ 2,719,959	\$ 2,911,800	\$ 2,612,159
EXPENSE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Stormwater Administration</u>					
Personnel Services	174,505	138,647	246,013	246,013	226,755
Operating Expenses	137,105	102,209	78,620	80,441	73,710
Total Administrative	311,610	240,856	324,633	326,454	300,465
<u>Stormwater Maintenance</u>					
Personnel Services	475,771	408,829	474,203	474,203	485,179
Operating Expenses	516,211	887,667	418,999	520,528	753,968
Total Operations	991,982	1,296,496	893,202	994,731	1,239,147
<u>Stormwater Capital Projects</u>					
Operating Expenses	-	53	-	-	-
Capital Outlay	-	-	600,000	701,066	250,000
Total Capital Projects	-	53	600,000	701,066	250,000
<u>Debt</u>	145,750	136,945	435,536	435,536	435,588
<u>Depreciation</u>	823,971	826,590	-	-	-
<u>Transfers/Reserve for Contingency</u>					
Transfers to Other Funds	510,918	395,575	416,588	416,588	336,959
Reserve for Contingency	-	-	50,000	37,425	50,000
Total Transfers/Reserves	510,918	395,575	466,588	454,013	386,959
TOTAL EXPENSES	\$ 2,784,231	\$ 2,896,515	\$ 2,719,959	\$ 2,911,800	\$ 2,612,159

Stormwater Utility

Description

The **Stormwater Administration** is a division of the Public Works Administration Department. Stormwater is responsible for maintenance and repairs to City maintained ponds, ditches/culverts, and drain structures. In addition, the City's street sweeping is also maintained within the Stormwater department. The City's Stormwater Coordinator oversees the monitoring of City-owned environmentally sensitive lands per state and federal permit requirements and ensures compliance with the National Pollutant Discharge Elimination System Permit (NPDES). Other compliance responsibilities include, but are not limited to: preparation of permit documents; submittal of annual reports; and coordinating with local and national auditors to oversee that higher regulatory standards are being met. The Community Rating System through the National Flood Insurance Program and FEMA is also part of the Stormwater Coordinator's daily functions, as well as creating public outreach documents to educate the residents and businesses about Floodplain Management and the necessity of Flood Protection; Best Management Practices to reduce pollutants and protect the environment; cost effective measures for both public and private properties; and is available to the residents to provide Base Flood Determinations and information on the availability of Elevation Certificates on those properties within Special Flood Hazard Areas.

The **Stormwater Maintenance Division** is responsible for maintaining and keeping in functional condition, City owned Stormwater ponds. Some privately owned ponds, which receive public roadway drainage, are functionally maintained as well, but not aesthetically. Stormwater Maintenance's primary goal is to reduce flooding, and meet state water quality standards and the City's National Pollutant Discharge and Elimination Permit requirement standards through FDEP. In addition, the Stormwater Maintenance Department is responsible to inspect for compliance the 576 wet or dry retention/detention ponds that serve as treatment areas for Stormwater run-off.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Engineer - PT	0.00	0.50	0.50	0.50	0.50	0.00
Crew Leader	1.00	1.00	1.00	1.00	1.00	0.00
Eng & Ops Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Eng Specialist/Inspector	1.00	1.00	1.00	1.00	1.00	0.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00	0.00
Maintenance Worker I	2.00	2.00	1.00	2.00	2.00	0.00
Maintenance Worker II	1.00	1.00	2.00	1.00	1.00	0.00
Stormwater Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Stormwater Technician	1.00	1.00	1.00	1.00	1.00	0.00
Street Sweeper/Vac Truck	2.00	2.00	2.00	2.00	2.00	0.00
Total	12.00	12.50	11.50	11.50	11.50	0.00

Goals

1. Maintain and enhance stormwater management.
2. Monitor NPDES permit compliance at a high level.
3. Provide leadership on critical local issues.
4. Periodic review and updating of the Strategic Plan.
5. Reduce flooding; meet State water quality standards and NPDES standards.
6. Maintain stormwater ponds at a superior level.
7. Continue to inspect wet and dry retention/detention ponds at high level
8. Supports community participation

Stormwater Utility

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Actual	Target
1	Maintain and enhance stormwater management.	Linear feet of stormwater lines	472,701	472,701	396,000	400,000
		# of work orders received	393	506	800	900
		Stormpipe cleaned (feet)	3,715	225	5,000	3,500
		Miles of Ditches Maintained & Inspected	16	32	32	28
		Drainage Complaints/Inquiries by residents	26	32	14	30
6	Maintain stormwater ponds at a superior level	# of ponds maintained	270	59	100	120
		# of ponds inspected	232	98	300	400
		% of City ponds inspected one time per year	42%	17%	100%	80%
		% of City ponds in compliance with standards	72%	29%	90%	100%

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$1,789,612 is a decrease of \$28,223, or -1.55%, over the FY 2019-20 Adopted Budget of \$1,817,835. Significant changes to the FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19% increase in General Liability Insurance premiums;
- Decrease in Capital Expenditures.

Stormwater Utility

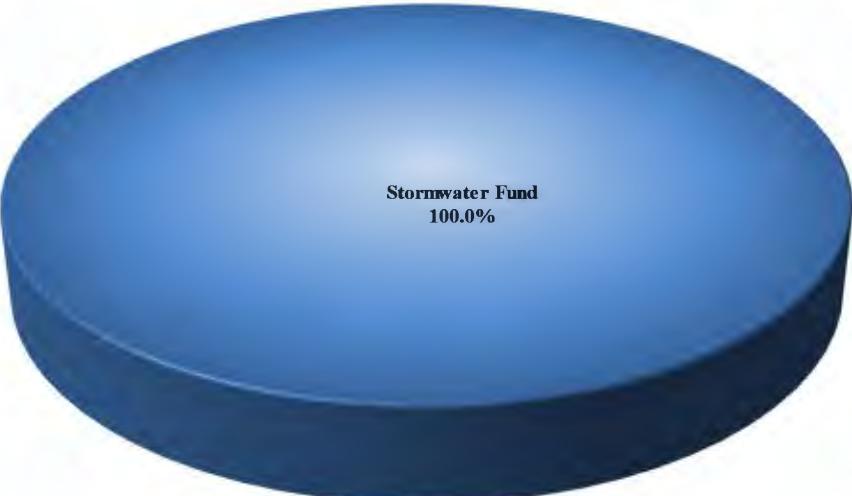
EXPENSE GROUPING	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 410,213	\$ 326,233	\$ 448,179	\$ 448,179	\$ 429,333
Other Salaries & Wages	25,046	30,213	32,369	32,369	34,081
Overtime	14,147	16,571	12,400	12,400	12,400
Special Pay	1,257	-	-	-	445
FICA/Medicare Taxes	31,953	27,499	35,266	35,266	33,849
Total Salaries	482,616	400,516	528,214	528,214	510,108
<u>BENEFITS</u>					
Retirement Contributions	19,015	16,085	22,274	22,274	21,307
Health Insurance	127,260	116,370	157,048	157,048	167,023
Workers' Compensation	21,385	14,505	12,680	12,680	13,496
Total Benefits	167,660	146,960	192,002	192,002	201,826
<u>OPERATING EXPENSES</u>					
Professional Services	52,213	22,567	46,856	54,733	47,700
Other Contractual Services	104,722	94,953	97,921	99,977	93,881
Travel & Per-Diem	-	-	250	250	430
Communications & Freight	4,056	4,017	6,023	6,023	7,503
Freight & Postage Service	-	79	-	-	-
Utility Services	6,578	7,886	7,675	7,675	8,038
Rentals & Leases	178,432	179,088	146,598	138,598	129,131
Insurance	20,982	17,259	12,494	12,494	14,911
Repair and Maintenance	147,687	514,224	108,627	210,100	458,304
Printing and Binding	-	-	2,500	444	500
Promotional Activities	4,164	2,000	-	2,000	6,000
Other Current Charges	64,785	65,486	500	500	465
Office Supplies	237	71	300	300	300
Operating Supplies	67,256	78,909	61,625	61,625	54,415
Books, Publications, Subs	2,204	3,390	6,250	6,250	6,100
Total Operating Expenses	653,316	989,929	497,619	600,969	827,678
<u>CAPITAL</u>					
Land	-	203,931	-	-	-
Improvements Other than Bldgs	659,726	507,074	600,000	701,066	250,000
Contra Asset Account	(659,726)	(711,005)	-	-	-
Total Capital	-	-	600,000	701,066	250,000
Total Expenses by Grouping	\$ 1,303,592	\$ 1,537,405	\$ 1,817,835	\$ 2,022,251	\$ 1,789,612

5 Year Budget Projection

EXPENSE GROUPING	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection
Salaries	525,411	541,174	557,409	574,131	591,355
Benefits	217,972	235,410	254,243	274,582	296,549
Operating Expenses	853,552	880,307	907,979	936,608	966,234
Capital	-	-	-	-	-
Total Projection	\$ 1,596,935	\$ 1,656,890	\$ 1,719,630	\$ 1,785,321	\$ 1,854,138

Stormwater Fund (410)

Schedule of Debt Service Requirements and Overview

	FY 2020-21 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2020	Total Interest to Maturity at 10/1/2020	Requirements to Maturity
Stormwater Activities:					
<i>Revenue Notes Supported by Stormwater Funds</i>					
Utility Revenue Note Series 2017	435,536	100.00%	4,706,000	944,995	5,650,995
Total Stormwater Activities	\$ 435,536	100.00%	\$ 4,706,000	\$ 944,995	\$ 5,650,995
FY 2020-21 Revenue Sources for Debt Service Payments for Stormwater Activities					
 Stormwater Fund 100.0%					

STORMWATER ACTIVITIES OBLIGATION DEBT (BONDS/NOTES)

Utility Revenue Note, Series 2017

A \$5,000,000 Note was issued in January 2017. The Series 2017 Note financed the purchase of the Twin Rivers Golf Course. The Note matures in 12 years (2031/32).

Revenue Pledged: Net revenues of the System, Sewer System Development Charges, the Water System Development Charges and the moneys in certain funds and accounts creation pursuant to the Resolution all in the manner and to the extent provided in the Resolution.

FY	PRINCIPAL	INTEREST	TOTAL
2019-20	303,000	132,536	435,536
2020-21	312,000	123,588	435,588
2021-22	321,000	114,378	435,378
2022-23	330,000	104,906	434,906
2023-24	340,000	95,157	435,157
Thereafter	3,100,000	374,430	3,474,430
TOTAL	\$ 4,706,000	\$ 944,995	\$ 5,650,995

Total Stormwater Obligation Debt

FY	PRINCIPAL	INTEREST	TOTAL
2019-20	303,000	132,536	435,536
2020-21	312,000	123,588	435,588
2021-22	321,000	114,378	435,378
2022-23	330,000	104,906	434,906
2023-24	340,000	95,157	435,157
Thereafter	3,100,000	374,430	3,474,430
TOTAL	\$ 4,706,000	\$ 944,995	\$ 5,650,995

Series 2007 Utility Construction Fund (415)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Interest	276	195	-	-	-
Total Operating Revenues	276	195	-	-	-
TOTAL REVENUES	\$ 276	\$ 195	\$ -	\$ -	\$ -
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfer out	7,787	10,237	-	-	-
TOTAL EXPENSES	\$ 7,787	\$ 10,237	\$ -	\$ -	\$ -

Series 2010A Util. Rev. Bonds Const. Fund (416)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Interest	431	75	-	-	-
Total Operating Revenues	431	75	-	-	-
TOTAL REVENUES	\$ 431	\$ 75	\$ -	\$ -	\$ -
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfer out	99,275	-	-	-	-
TOTAL EXPENSES	\$ 99,275	\$ -	\$ -	\$ -	\$ -

Series 2010B Util. Rev. Bonds Const. Fund (417)

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Interest	1,709	783	-	-	-
Total Operating Revenues	1,709	783	-	-	-
TOTAL REVENUES	\$ 1,709	\$ 783	\$ -	\$ -	\$ -
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Transfer out	387,552	1,551	-	-	-
TOTAL EXPENSES	\$ 387,552	\$ 1,551	\$ -	\$ -	\$ -

Twin Rivers Golf Course Fund (480)

Description

At its March 6, 2017, meeting, City Council adopted Resolution No. 3388-17 approving the purchase and sale agreement for the acquisition of the Twin Rivers Golf Course property. The purpose of the acquisition was to preserve the area currently occupied by the golf course and prevent residential development. The golf course provides an important function through its designation as open space in the City's Community Rating System (CRS). The open space credit the City receives for the golf course provides a major benefit for the Community Rating System. With the substantial acreage of the golf course, the City is able to offer its residents in special flood hazard areas a ten percent (10%) discount for flood insurance. Without the golf course, the flood insurance discount reduces to five percent (5%). The golf course is also a vital part of the flood plain management of the Little and Big Econlockhatchee Rivers.

On March 6, 2017, City Council also adopted Resolution No. 3389-17 approving an agreement for golf course management and maintenance operations with SSS Down to Earth OPCO, LLC. Following approval of Resolution No. 3389-17, the Twin Rivers Golf Course Enterprise Fund was established. The City Council committed operational funding from the Stormwater Fund to assist with operational start-up costs associated with the first three (3) years of operations. The FY 2020-21 budget includes a transfer from the Stormwater Fund of \$25,000 to assist with funding of the fifth (5th) year of operations of the golf course. The City intends to continue the golf course operation, however, if the operation is not financially feasible, the City may convert it to park land and open space.

REVENUE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	1,213,587	1,392,456	1,327,630	1,327,630	1,452,291
Total Operating Revenues	1,213,587	1,392,456	1,327,630	1,327,630	1,452,291
<u>Transfers in</u>					
	175,000	50,000	100,000	100,000	25,000
TOTAL REVENUES	\$ 1,388,587	\$ 1,442,456	\$ 1,427,630	\$ 1,427,630	\$ 1,477,291
EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Expenses</u>					
Operating Supplies	1,841,891	1,419,422	1,315,909	1,315,909	1,426,869
Total Operating Expenses	1,841,891	1,419,422	1,315,909	1,315,909	1,426,869
<u>Debt Services</u>					
Interest	10,037	10,156	-	-	-
Total Debt Service	10,037	10,156	-	-	-
<u>Transfer out</u>	600,000	-	-	-	-
<u>Reserve for Contingencies</u>	-	-	111,721	111,721	50,422
TOTAL EXPENSES	\$ 2,451,928	\$ 1,429,578	\$ 1,427,630	\$ 1,427,630	\$ 1,477,291



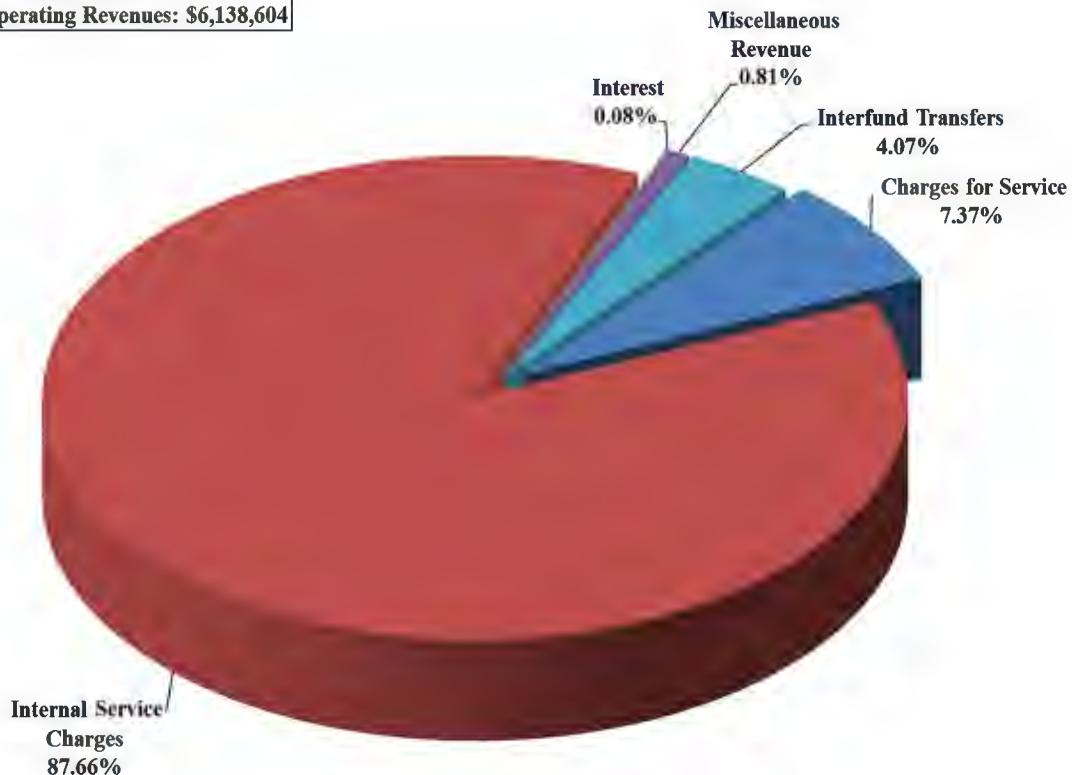
INTERNAL SERVICE FUNDS

Consolidated Summary – Internal Service Funds

FY 2020-21 by Budgeted Revenues

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Service	\$ 452,620	\$ -	\$ -	\$ 452,620
Internal Service Charges	-	5,380,984	-	5,380,984
Interest	-	5,000	-	5,000
Miscellaneous Revenue	-	50,000	-	50,000
TOTAL OPERATING REVENUES	\$ 452,620	\$ 5,435,984	\$ -	\$ 5,888,604
Interfund Transfers	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Appropriated Fund Balance	-	-	-	-
TOTAL NON-OPERATING REVENUES	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 452,620	\$ 5,435,984	\$ 250,000	\$ 6,138,604

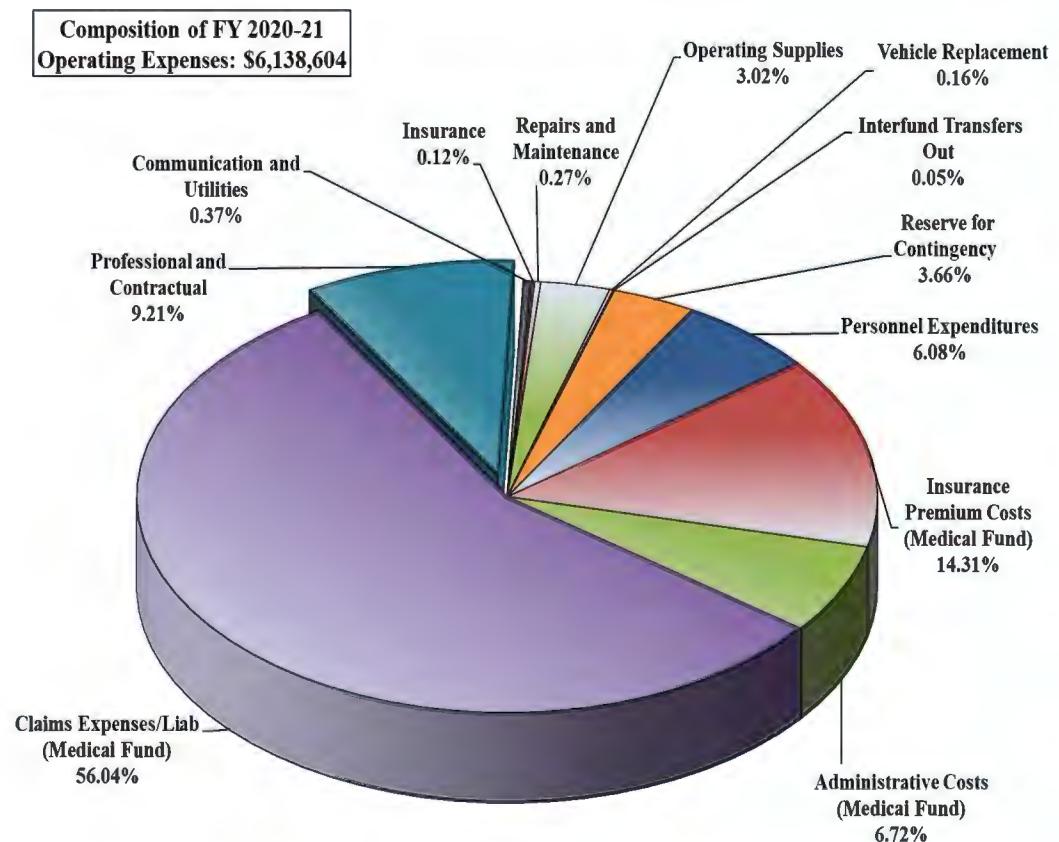
**Composition of FY 2020-21
Operating Revenues: \$6,138,604**



Consolidated Summary – Internal Service Funds

FY 2020-21 by Budgeted Expenses

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
<u>BUDGETED EXPENSES</u>				
Personnel Expenditures	\$ 358,300	\$ -	\$ -	\$ 358,300
Insurance Premium Costs (Medical Fund)	\$ -	\$ 842,697	\$ -	\$ 842,697
Administrative Costs (Medical Fund)	\$ -	\$ 395,680	\$ -	\$ 395,680
Claims Expenses/Liab (Medical Fund)	\$ -	\$ 3,300,000	\$ -	\$ 3,300,000
Professional and Contractual	\$ 3,158	\$ 539,148	\$ -	\$ 542,306
Communication and Utilities	\$ 9,040	\$ 12,737	\$ -	\$ 21,777
Insurance	\$ 7,131	\$ -	\$ -	\$ 7,131
Repairs and Maintenance	\$ 14,750	\$ 872	\$ -	\$ 15,622
Operating Supplies	\$ 32,695	\$ 144,912	\$ -	\$ 177,607
Vehicle Replacement	\$ 9,397	\$ -	\$ -	\$ 9,397
Other	\$ -	\$ -	\$ 250,000	\$ 250,000
TOTAL OPERATING EXPENSES	\$ 434,471	\$ 5,236,046	\$ 250,000	\$ 5,920,517
Transfers out	\$ 2,790	\$ -	\$ -	\$ 2,790
Reserve for Contingency	\$ 15,359	\$ 199,938	\$ -	\$ 215,297
TOTAL NON-OPERATING EXPENSES	\$ 18,149	\$ 199,938	\$ -	\$ 218,087
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 452,620	\$ 5,435,984	\$ 250,000	\$ 6,138,604



Fleet Internal Service Fund (504)

Description

Fleet Maintenance is a support service department of City government that provides a comprehensive array of repair and preventive maintenance services for a fleet of approximately 190 vehicles and 330 pieces of equipment, including twenty (20) emergency generators and other non-rolling stock. The fleet department maintains a parts shop and inventory, coordinates all sublet repairs, including some for fire pumper and rescue vehicles, and manages the City's vehicle replacement program. In addition, fleet oversees operations of the City's central fueling facility and maintains management and billing information for all vehicles and equipment.

As an "internal service" operation, Fleet Maintenance recovers its labor and overhead through an hourly labor rate charged to user departments. The cost of all parts and sublet repairs are charged directly to the affected department, as well as a monthly charge to the departments for the overhead costs budgeted in the Fleet Fund in total.

Personnel Summary

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Fleet Maint. Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Lead Fleet Maint. Mechanic	1.00	1.00	1.00	1.00	1.00	0.00
Fleet Maint. Mechanic	2.00	2.00	2.00	2.00	2.00	0.00
Fleet Maint. Specialist	0.00	1.00	1.00	1.00	1.00	0.00
Total	4.00	5.00	5.00	5.00	5.00	0.00

Goals

1. Be one of the safest communities in the region.
2. Ensure a high level of City vehicle maintenance.
3. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal health.

Performance Measurements

Goal	Department Objective	Strategy/Measure	2017-18	2018-19	2019-20	2020-21
			Actual	Actual	Target	Target
2	Ensure a high level of City vehicle maintenance	# pieces of rolling stock	210	210	211	220
		# pieces of non-rolling stock	176	176	176	180
		# "services" or work orders completed: Preventive Maintenance Services	468	513	573	1,730
		# "services" or work orders completed: Repairs/Other	1,425	1,542	200	390
3	Continue high levels of customer service, productivity, and efficiency while maintaining fiscal health	Average Cost per Vehicle	438	-	285	525
		Average time to complete repairs (hours)	1	2	1	1
		Mechanic productivity rate	54.00%	58.00%	65.00%	80.00%

Fleet Internal Service Fund (504)

Accomplishments

- See accomplishments for all City departments beginning on page 115.

Budget Highlights

The FY 2020-21 Adopted Budget of \$452,620, is an increase of \$13,969, or 3.18%, over the FY 2019-20 Adopted Budget of \$438,651. Significant changes to the FY 2020-21 Adopted Budget include the following:

- 3% wage increase for General Government employees;
- 6.5% Health Insurance premium rate increase;
- 19.0% General Liability Insurance Increase.
- Decrease in the contribution to the Vehicle Replacement Fund.



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Fleet Internal Service Fund (504)

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Operating Revenues</u>					
Charges for Services	365,284	450,396	438,651	438,651	452,620
Total Operating Revenues	365,284	450,396	438,651	438,651	452,620
<u>Non-Operating Revenues</u>					
Miscellaneous	(3)	-	-	-	-
Total Non-Operating Revenues	(3)	-	-	-	-
TOTAL REVENUES	\$ 365,281	\$ 450,396	\$ 438,651	\$ 438,651	\$ 452,620
EXPENSE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>Personnel Services</u>					
Salaries & Wages	184,416	218,273	265,149	265,149	269,405
Benefits	68,451	69,175	82,039	82,039	88,895
Total Personnel Services	252,867	287,448	347,188	347,188	358,300
<u>Operating Expenses</u>					
Professional and Contractual	538	1,629	3,158	3,158	3,158
Communications	1,800	1,916	1,994	2,294	2,176
Utilities	4,416	6,610	6,556	6,556	6,864
Rentals and Leases	1,184	1,073	1,342	1,342	1,342
Insurance	7,385	7,791	5,952	6,051	7,131
Repairs and Maintenance	28,091	25,390	14,750	14,750	14,750
Operating Supplies	10,460	15,094	14,034	12,434	14,583
Unleaded and Diesel Fuel	4,091	2,464	3,870	3,870	3,870
Vehicle Replacement	11,707	6,944	22,070	22,070	9,397
Other	10,858	12,160	12,930	14,230	12,900
Total Operating Expenses	80,530	81,071	86,656	86,755	76,171
<u>Transfers & Reserve</u>					
Transfers to Other Funds	14,805	12,237	2,790	2,790	2,790
Reserve for Contingency	-	-	2,017	1,918	15,359
Total Transfers & Reserve	14,805	12,237	4,807	4,708	18,149
TOTAL EXPENSES	\$ 348,202	\$ 380,756	\$ 438,651	\$ 438,651	\$ 452,620

Medical Insurance Fund (510)

Description

Effective October 1, 2006 the City of Oviedo established a self-insurance program for the payment of health and medical claims, long term disability and life insurance. The fund is operated on cost reimbursement and break-even basis and accounts for the City's and employees' contributions for health insurance, medical claims and premiums, claims processing and administration, and costs associated with the wellness program and the operation of the wellness facility. The fund is managed by the City with the assistance of a third-party broker.

The City is committed to providing comprehensive, yet cost effective health benefits to its employees. Each year staff explores new ways to reduce group claims and mitigate the impact of medical trends in order to provide an affordable health insurance program. In recent years, the program has experienced significant reductions in costs as a result of adding a wellness incentive program to reward positive steps made by employees to better their health; providing preventive care and health screenings; providing long-term health education and maintenance; and through efficient management of employee's health at the on-site Wellness Clinic.

As a result of rising medical insurance costs nationwide, this year's budget includes an increase in health benefits costs of only 6.5%.

Goals

1. Continue to ensure financial health of the City through tax base diversification and growth; adequate financial reserves; comprehensive contract management; and prudent cost recovery practices.
2. Promote employee wellness by offering incentive for completing Health Risk Assessments, as well as for employees meeting health benchmarks.
3. Work with Wellness Committee and recommend continuing incentives to encourage continued employee wellness.

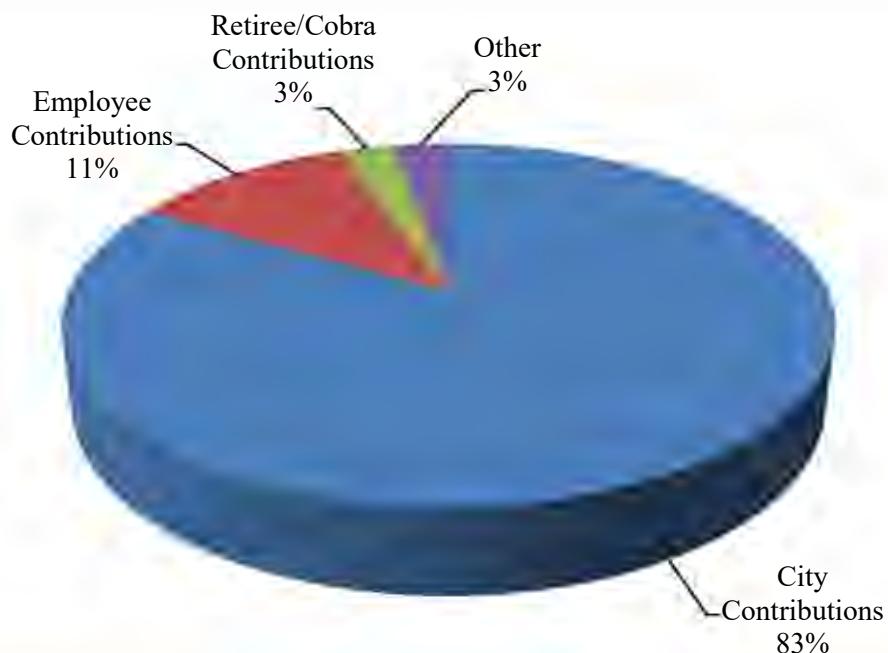
Accomplishments

- See accomplishments for all City departments beginning on page 119.

Medical Insurance Fund (510)

Revenue Summary by Major Account Category

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
INTERNAL SERVICE CHARGES					
City Contribution/Employee Health	1,817,682	2,028,011	2,528,265	2,528,265	2,798,518
City Contribution/Dependent Health	1,739,641	1,769,444	1,830,015	1,830,015	1,729,935
Employee Contribution/Dependent Health	547,573	626,731	635,147	635,147	609,801
Retiree/Cobra Contribution	88,950	95,912	92,529	92,529	146,694
Charges for Services - Other	83,290	84,278	92,854	92,854	96,036
Total Internal Service Charges	4,277,136	4,604,376	5,178,810	5,178,810	5,380,984
Non-Operating Revenues					
Interest Earnings	11,544	35,135	10,000	10,000	5,000
Miscellaneous	284,351	148,739	30,000	30,000	50,000
Interfund Transfers	278,856	422,023	-	-	-
Total Non-Operating Revenues	574,751	605,897	40,000	40,000	55,000
TOTAL REVENUES	\$4,851,887	\$5,210,273	\$5,218,810	\$5,218,810	\$5,435,984



Medical Insurance Fund Revenues by Source:	FY 2020-21		FY 2019-20		Variance
	Adopted	Adopted	Adopted	Variance	
City Contributions	\$ 4,528,453	\$ 4,358,280	\$ 170,173		
Employee Contributions	609,801	635,147	(25,346)		
Retiree/Cobra Contributions	146,694	92,529	54,165		
Other	151,036	132,854	18,182		
Total	\$ 5,435,984	\$ 5,218,810	\$ 217,174		

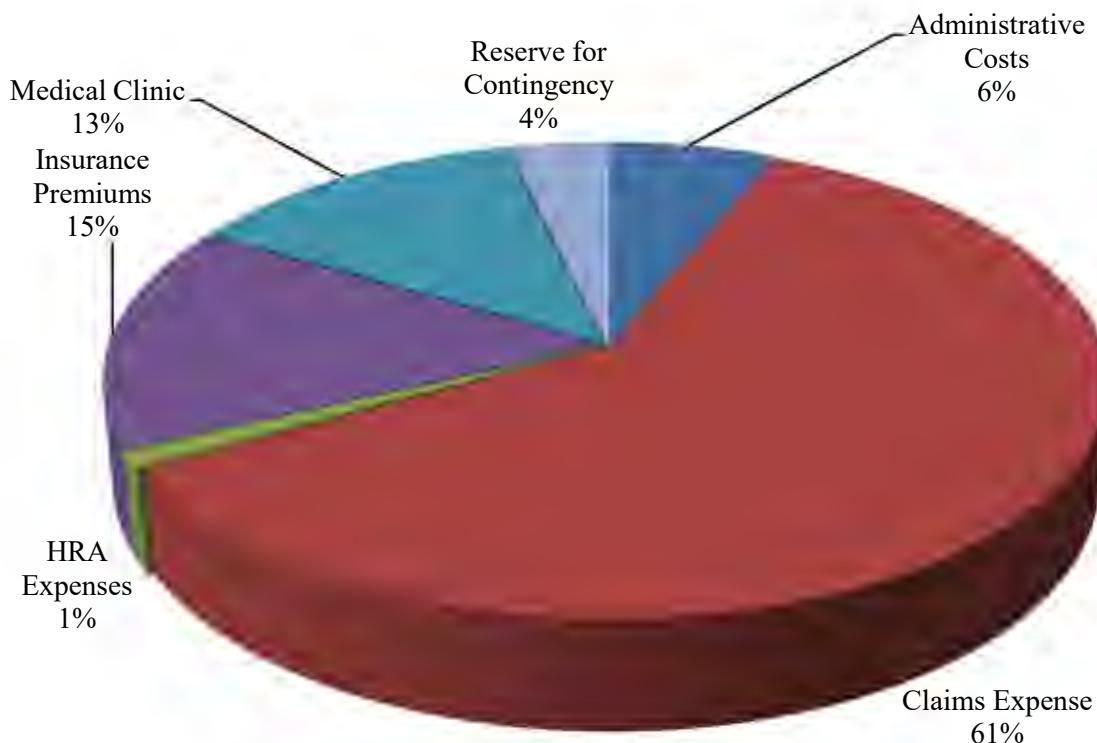
Medical Insurance Fund (510)

Expense Summary by Major Account Category

EXPENSE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
<u>ADMINISTRATIVE COSTS</u>					
Claims Processing and Administration	263,667	281,128	323,434	323,434	317,980
Accounting/Auditing/Actuary	9,276	6,333	15,000	15,000	15,000
Health Reimbursement Account	46,971	42,000	60,000	60,000	60,000
Contractual Services	1,242	1,303	1,500	1,500	1,500
Other Administrative Expenses	8,293	1,160	-	1,163	1,200
Total Administrative Costs	329,449	331,924	399,934	401,097	395,680
<u>CLAIMS EXPENSES/LIABILITIES</u>					
Shock Claims	1,377,751	864,446	950,000	950,000	1,150,000
Pharmacy Benefit Program	-	-	150,000	150,000	150,000
Inpatient Claims	852,668	770,652	900,000	900,000	850,000
Other Medical Claims	63,640	89,388	110,000	110,000	100,000
Outpatient Claims	75,159	52,130	100,000	100,000	100,000
Pharmacy Claims	342,535	301,679	400,000	400,000	400,000
Specialist Claims	481,196	451,341	550,000	550,000	550,000
IBNR Claims	(32,368)	69,738	-	-	-
Total Claims Expenditures	3,160,581	2,599,374	3,160,000	3,160,000	3,300,000
<u>INSURANCE PREMIUMS</u>					
Individual Excess Loss & Aggregate	510,457	638,273	823,759	823,759	746,661
Life Insurance	28,576	28,507	31,388	31,388	32,543
Long Term Disability	54,856	55,865	61,466	61,466	63,493
Total Insurance Premiums	593,889	722,645	916,613	916,613	842,697
<u>EMPLOYEE MEDICAL CLINIC</u>					
<u>Operating Expenses</u>					
Professional and Contractual	447,151	477,759	511,780	511,780	539,148
Communications	4,010	4,384	4,872	4,872	4,722
Utilities	7,832	7,824	7,991	7,991	8,015
Rentals and Leases	754	754	756	756	247
Repairs and Maintenance	955	652	872	872	872
Operating Supplies	87,928	117,840	107,901	108,146	119,665
Other	24,951	24,876	25,000	25,000	25,000
Total Operating Expenses	573,581	634,089	659,172	659,417	697,669
Depreciation	10,152	10,152	10,152	10,152	-
<u>Transfers & Reserve</u>					
Reserve for Contingency	-	-	72,939	71,531	199,938
Total Transfers & Reserve	-	-	72,939	71,531	199,938
TOTAL EXPENSES	\$4,667,652	\$4,298,184	\$5,218,810	\$5,218,810	\$5,435,984

Medical Insurance Fund (510)

Expense Summary by Major Account Category



Medical Insurance Fund Expenses by Category:	FY 2020-21		FY 2019-20		Variance
	Adopted	Adopted	Adopted	Variance	
Administrative Costs	\$ 335,680	\$ 339,934	\$ 339,934	\$ (4,254)	
Claims Expense	3,300,000	3,160,000	3,160,000	140,000	
HRA Expenses	60,000	60,000	60,000	-	
Insurance Premiums	842,697	916,613	916,613	(73,916)	
Medical Clinic	697,669	659,172	659,172	38,497	
Depreciation	-	10,152	10,152		
Reserve for Contingency	199,938	72,939	72,939	126,999	
Total	\$ 5,435,984	\$ 5,218,810	\$ 5,218,810	\$ 227,326	

Insurance Deductible Fund (512)

Description

The City has transitioned from a zero-deductible insurance policy to a deductible property and casualty insurance policy. This transition resulted in significant savings in insurance premiums but also created the need to establish an insurance deductible reserve. The current property and casualty insurance contract require a \$10,000 deductible option per incident, with a maximum aggregate loss of \$250,000. In order to track the payments related to the insurance deductible, the City has established an internal service fund - Insurance Deductible Fund, that will be funded via internal transfers from the General Fund, Water and Sewer Fund, Stormwater Fund and the Fleet Fund.

Goals

1. Continue to ensure financial health of the City through tax base diversification and growth; adequate financial reserves; comprehensive contract management; and prudent cost recovery practices.
2. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

Accomplishments

- See accomplishments for all City departments beginning on page 119.

REVENUE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Non-Operating Revenues					
Interfund Transfers	-	250,000	250,000	250,000	250,000
Total Non-Operating Revenues	-	250,000	250,000	250,000	250,000
TOTAL REVENUES					
	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
EXPENSE GROUPING	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2020-21 Adopted
Personnel Services					
Benefits	-	29,274	-	-	-
Total Personnel Services	-	29,274	-	-	-
Operating Expenses					
Insurance	-	33,709	-	-	-
Other	-	187,018	250,000	250,000	250,000
Total Operating Expenses	-	220,727	250,000	250,000	250,000
TOTAL EXPENSES	\$ -	\$ 250,001	\$ 250,000	\$ 250,000	\$ 250,000

Capital Improvements Program (CIP) Section



In the [Capital Improvement Program Section](#), the reader will familiarize themselves with the City's planned capital improvements over the next ten years and their effect on each Capital Fund. This section also includes project pages for each capital project along with brief descriptions of the project, estimated costs, funding sources and operational impact.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

The Ten-Year Capital Improvement Program (CIP) serves as the basis for prioritizing and recommending capital improvements and needs of the City consistent with the Comprehensive Plan and other master plans approved by City Council. The Ten Year CIP allows for forecasting of future costs and their effect on revenues and future borrowing needs. It helps ensure the City is financially prepared to meet its immediate and long-term objectives.

The City of Oviedo defines a “Capital Expenditure” as the cost(s) associated with the acquisition of land, improvements to land, buildings, improvements to buildings, vehicles, machinery, equipment, infrastructure, and other assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital expenditures can be recurring and non-recurring. Recurring expenditures represent the cost(s) associated with items that are purchased on an annual basis, such as computer hardware, vehicles and equipment. Non-recurring expenditures represent the cost(s) associated with items that are not purchased on a regular basis.

At the start of the budget process, departments are directed to complete and submit capital project request forms, in addition to their annual operating budget requests. The forms state a description of the project, estimated costs, justification of the project, funding source and any impact to the annual operating budget. The forms are provided to the Finance/Budget Department for review. A CIP prioritization meeting is set up to review all submitted CIP requests for funding in the upcoming budget year. The CIP prioritization team includes the City Manager, Assistant City Manager, City Departments Directors and the Finance/Budget Officer.

Capital Improvement Projects are prioritized for funding in accordance with the following criteria:

- Items which threaten public health or safety;
- Correcting existing deficiencies of infrastructure and public facilities;
- Renewal and replacement of obsolete or “worn out” facilities;
- Infrastructure and facilities needed to accommodate desired future growth;
- Items determined by the City Council to be of citywide benefit.

To the extent that capital improvement projects will impact recurring operating expenses and revenues, the impacts will be projected in the Ten Year CIP and will be included as required in the annual operating budget.

The Capital Budget is not a separate document and the process runs concurrently with the annual operating budget process. The City Council adopts the Ten Year Capital Plan as part of the annual budget process. The first year of the Plan is formally adopted as the Capital Budget for the current year. The City’s Ten-Year Capital Improvements Program identifies an investment of \$98 million for infrastructure and community improvements of which \$14 million is scheduled for FY 2020-21.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

A detailed listing of the Ten-Year CIP Expenditures by Fund is included. This listing represents all CIP requests submitted by the departments during the budget process. Any CIP request that could not be funded for the current year, will be carried forward to the next fiscal year. All items that have been funded are denoted in the “Ten Year CIP” with an “*F*”. A copy of the CIP request forms are included for all capital improvement projects funded in the current year. Forms are not required for capital outlay requests. A summary of the Operating Impact for Capital Improvement Projects for 5 years is also included.

Below are highlights of projects within the major project categories.

General Fund Projects

Fund 001: Projects include Capital requests submitted by departments that reside in the General Fund, whose projects don’t have a specific funding source. Capital requests in the General Fund are funded based on available funding, and are prioritized for funding in accordance with the Capital Improvement Planning Guidelines. Capital Projects funded with the FY20-21 Adopted budget include: Sweetwater Park playground and poured-in-place (PIP) surface replacement; Boston Hill playground and PIP replacement and various public safety related capital outlay items.

Transportation Improvements

Fund 102: Mitchell Hammock Road West Bound Turn Lane at Alafaya Woods Boulevard is the only project funded by Transportation Impact Fee Fund in the FY 2020-21 Adopted Budget.

Fund 105: Roadway Improvement projects funded for FY 2020-21 include: Annual Road Resurfacing; Franklin Street Landscape Improvements; City Facilities Landscape Improvements; Lockwood Road bridge repairs; and North Lockwood Right Turn Lane.

Fund 304: Projects planned and funded for FY 2020-21 include: Landscape and Hardscape improvements throughout State Road 426 and County Road 419 and the related realignment of Geneva Drive intersection. The Geneva Drive project will provide a new signalized intersection connection between Geneva Drive and County Road 419. Also included in FY20-21 CIP are the Annual Road Resurfacing and Sidewalk Maintenance.

Fund 309: The Solary Park Connectivity Project design is funded by Local Options Sales Tax.

Vehicle Replacement Fund 302

Fund 302: The major expenses for this fund for FY 2020-21 are: purchase of an Aerial Ladder Truck for the Fire Department; replacement of a bucket truck for Public Works; and scheduled replacements of vehicles for Information Technology department, Police department and Recreation and Parks department. The purchase of the Aerial Ladder Truck will be financed with a capital lease in FY 2020-21. Operating impacts include decreased maintenance costs as older vehicles are disposed of from the City fleet.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

Technology Improvement Fund

Fund 320: The major expenses for this fund are the replacement of City owned computers, servers, and other technological equipment. FY2020-21 projects include: annual desktop computer and phone replacement; Dell server replacement; Network Infrastructure; Thin Client replacement, Watchguard redundant firewall; Data Center UPS battery replacement; Analog voice gateway replacement; and Civic Plus.

Water and Wastewater Utility Improvements and Vehicles & Equipment

Fund 401: FY 2020-21 projects include: Installation of a new water main to coincide with the roadway widening of SR426 and CR419; West Mitchell Hammock Water Treatment Plant improvements 2018; Lockwood Master Lift Station Force Main – Phase I; Risk and Resilience Assessment and Emergency response plan to be submitted to the Environmental Protection Agency (EPA) as part of the America's Water Infrastructure Act; Chlorine Dioxide/GAC Bench test for the City's portable water and distribution system; Consumptive Use Permit CUP); structural evaluation of the three Chlorine Contact Chambers (CCC) at the Water Reclamation Facility; Force Main replacement at Live Oak Boulevard; and Repair and Rebuild of the pump station at the Golf Course.

In addition, included in the FY 2020-21 Adopted budget is the 2.0 MG Reclaimed Water Storage Tank at OWRF project which is the first phase of a five-year project with a total cost of 12,725,000. The current 1.5 MG Reclaimed Ground Storage Tank will be replaced with 2.0 MG capacity tank. The extra capacity of the tank will increase wet weather storage capacity and more reclaimed water will be available for sale.

Fund 406: The renewal and replacement fund expenditures for FY 2020-21 center around projects designed to keep the Water Plant and Water Distribution System, Wastewater Plant and Wastewater System in peak working order. Operating impacts include decreased maintenance costs as older parts are replaced/upgraded.

- *Water Plant projects include:* CO Refrigeration Unit Repairs; GST Portable Mixer & Electric Work; EQ Tank cleaning, painting pipes; and rehab/painting of wells.
- *Water Distribution system projects include:* repair and maintenance of fire hydrants; commercial and residential meter replacements; valve hot-taps; Sentinel water monitoring enhancements; and miscellaneous fittings.
- *Wastewater Plant projects include:* welding and painting of pipes and tanks; Reuse Pumping Station VFD replacement; Treatment Train Rehab; lift station motor, pump and valve replacement; lift station rehab; blower repair/replacement; GST#1 tank cover replacement; bypass pumping for critical re-pumps.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

- Wastewater system projects include: the rebuild of the master lift station control and piping; bypass pumps; lift station motor/pump/valve replacements; manhole rehabilitation; CCTV System for Sewer Inspection; and Generator replacements.

Fund 407: The FY 2020-21 Adopted Budget includes the replacement of one (1) Utility work truck. Operating impacts include decreased maintenance costs as older vehicles are disposed of from the City's fleet.

Fund 408: The following projects are considered as capital expansion and are funded from the Water Impact Fee Fund (408): Water Infrastructure Expansion – SR426/CR419 Phase II; and replacement of water meters for new developments.

Stormwater System Improvements

Fund 410: Stormwater projects include: Panther Street Ditch Piping and Twin Rivers Boulevard Drainage Improvements.

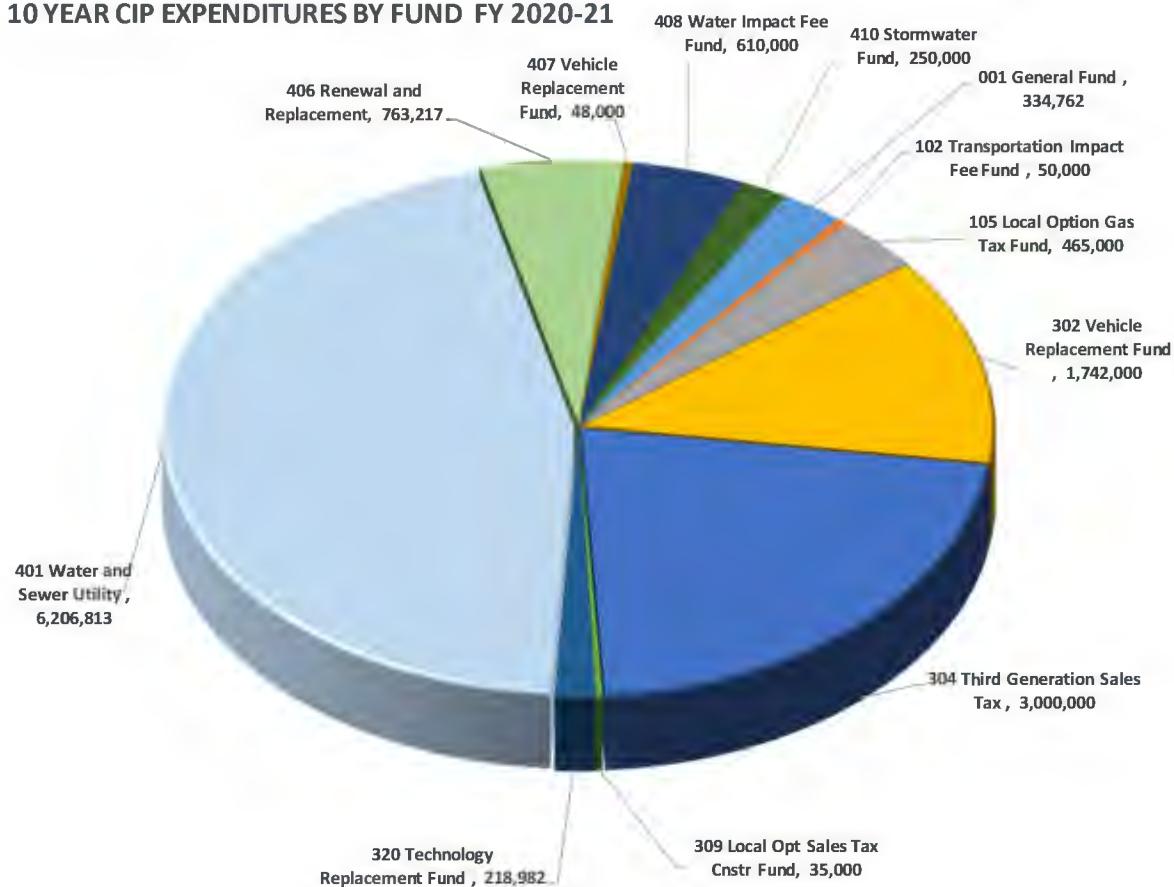


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Ten Year CIP Summary by Fund

10 YEAR CIP EXPENDITURES BY FUND					
		FY 2020-21	% of Total	10 Year Outlook	% of Total
001	General Fund	334,762	2.44%	25,074,584	25.58%
102	Transportation Impact Fee Fund	50,000	0.36%	2,080,000	2.12%
105	Local Option Gas Tax Fund	465,000	3.39%	2,865,000	2.92%
302	Vehicle Replacement Fund	1,742,000	12.69%	12,000,960	12.24%
304	Third Generation Sales Tax	3,000,000	21.86%	8,400,000	8.57%
309	Local Opt Sales Tax Cnstr Fund	35,000	0.26%	285,000	0.29%
320	Technology Replacement Fund	218,982	1.60%	1,468,982	1.50%
401	Water and Sewer Utility	6,206,813	45.23%	39,750,419	40.54%
406	Renewal and Replacement	763,217	5.56%	763,217	0.78%
407	Vehicle Replacement Fund	48,000	0.35%	3,074,000	3.14%
408	Water Impact Fee Fund	610,000	4.44%	1,210,000	1.23%
410	Stormwater Fund	250,000	1.82%	1,070,000	1.09%
Total		13,723,774	100.00%	98,042,162	100.00%

10 YEAR CIP EXPENDITURES BY FUND FY 2020-21



Ten Year CIP Expenditure by Fund

Total Government Expnditure Summary

CIP SUMMARY	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25-30 Projected	Total	
USE OF FUNDS	Grand Total	\$ 13,723,774	\$ 28,422,057	\$ 13,363,580	\$ 11,392,559	\$ 11,636,647	\$ 19,503,545	\$98,042,162
General Fund								
Fire								
Fire	101,262	377,640	103,230	19,500	30,000	838,000	1,469,632	
Police	28,500	11,525,500	201,500	16,500	612,900	582,250	12,967,150	
Public Works	-	50,000	-	-	-	-	50,000	
Recreation and Parks	205,000	5,173,917	1,411,850	1,243,200	486,000	2,067,835	10,587,802	
Transportation Impact Fee Fund	50,000	150,000	180,000	1,000,000	700,000	-	2,080,000	
Local Option Gas Tax Fund	465,000	400,000	250,000	250,000	250,000	1,250,000	2,865,000	
Vehicle Replacement Fund	1,742,000	2,110,000	770,000	487,500	934,000	5,957,460	12,000,960	
3rd Generation Sales Tax Fund	3,000,000	1,600,000	1,600,000	1,100,000	1,100,000	-	8,400,000	
Local Option Sales Tax Constr Fund	35,000	250,000	-	-	-	-	285,000	
Technology Replacement Fund	218,982	355,000	345,000	85,000	75,000	390,000	1,468,982	
Utility Funds	7,628,030	5,677,000	7,887,000	7,120,859	7,136,747	7,636,000	43,085,636	
Stormwater Fund	250,000	753,000	615,000	70,000	312,000	782,000	2,782,000	

CIP SUMMARY	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25-30 Projected	Total	
USE OF FUNDS	Grand Total	\$ 13,723,774	\$ 28,422,057	\$ 13,363,580	\$ 11,392,559	\$ 11,636,647	\$ 19,503,545	\$98,042,162
SOURCE OF FUNDS								
General Fund (001)								
General Fund (001)	334,762	5,727,057	1,716,580	1,279,200	1,128,900	3,488,085	13,674,584	
Transportation Impact Fee Fund (102)	50,000	150,000	180,000	1,000,000	700,000	-	2,080,000	
Local Option Gas Tax Fund (105)	465,000	400,000	250,000	250,000	250,000	1,250,000	2,865,000	
Vehicle Replacement Fund (302)	1,742,000	2,110,000	770,000	487,500	934,000	5,957,460	12,000,960	
Third Generation Sales Tax (304)	3,000,000	1,600,000	1,600,000	1,100,000	1,100,000	-	8,400,000	
Local Opt Sales Tax Cnstr Fund (309)	35,000	250,000	-	-	-	-	285,000	
Technology Replacement Fund (320)	218,982	355,000	345,000	85,000	75,000	390,000	1,468,982	
Police Construction Fund (346)	-	11,400,000	-	-	-	-	11,400,000	
Water and Sewer Utility (401)	2,606,813	4,055,000	2,630,000	1,290,000	1,440,000	6,550,000	18,571,813	
Renewal and Replacement (406)	763,217	-	-	-	-	-	763,217	
Vehicle Replacement Fund (407)	48,000	295,000	487,000	222,000	454,000	1,568,000	3,074,000	
Water Impact Fee Fund (408)	610,000	75,000	75,000	75,000	75,000	300,000	1,210,000	
Stormwater Fund (410)	250,000	530,000	220,000	70,000	-	-	1,070,000	
SRF Loan	-	-	265,000	2,383,859	4,229,747	-	6,878,606	
WS Bonds, Series 2020	3,600,000	-	-	-	-	-	3,600,000	
New Debt	-	1,475,000	4,825,000	3,150,000	1,250,000	-	10,700,000	

Ten Year CIP

General Fund (001) – Fire

FIRE DEPARTMENT	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 101,262	\$ 377,640	\$ 103,230	\$ 19,500	\$ 30,000	\$ 838,000	\$1,469,632
CIP-SUPPRESSION							
Wildland Fire Apparatus	-	170,000	-	-	-	-	170,000
F Tornado Siren - Shane Kelly Park	37,500	-	-	-	-	-	37,500
Vehicle and Machinery Extrication Equip	-	-	-	-	-	125,000	125,000
EMS Cardiac Monitors	-	112,500	75,000	-	-	278,000	465,500
SCBA Compressor and Fill Station	-	50,000	-	-	-	-	50,000
SCBA Replacement Program	-	-	-	-	-	298,000	298,000
Aeroclave Apparatus Decon System	-	-	13,230	-	-	-	13,230
CAPITAL OUTLAY							
F 800 Portable Radios	15,000	10,000	-	10,000	-	30,000	65,000
Thermal Imaging Camera	-	-	-	-	8,500	8,500	17,000
F Power Tool Replacement Package	5,200	5,200	-	-	-	10,000	20,400
F Replacement Gas Detectors	7,800	-	-	-	-	3,000	10,800
F AED's (1 in 20/21 for FI position)	3,000	-	-	-	-	31,500	34,500
Wellness and Training Equipment	-	9,500	5,000	-	-	10,000	24,500
F Tornado Siren Replacement - McKinnon	11,500	-	-	-	-	-	11,500
F SCFD Personnel Accountability System	21,262	-	-	-	-	-	21,262
Ballistic Body Armor/SAVE	-	20,440	10,000	9,500	-	32,000	71,940
Positive Pressure Ventilation Fans	-	-	-	-	21,500	-	21,500
Generators carried on Apparatus	-	-	-	-	-	12,000	12,000

FIRE DEPARTMENT	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 101,262	\$ 377,640	\$ 103,230	\$ 19,500	\$ 30,000	\$ 838,000	\$1,469,632
SOURCE OF FUNDS							
General Fund (001)	101,262	377,640	103,230	19,500	30,000	838,000	1,469,632
Fire Impact Fee Fund (108)	-	-	-	-	-	-	-

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Fire

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Tornado Siren - Shane Kelly Park	Project #:
Department: Fire Department	
Location: Fire	Priority: High
Strategic Goal: Safety and Security	
Objective: Maintain up-to-date equipment and appropriate facilities	

DESCRIPTION/JUSTIFICATION

Due to the growth of the City, the current Tornado Siren system is unable to effectively provide coverage to all residents within the City limits, specifically the northeast side of the City. Purchase and install a tornado siren at Shane Kelly Park. This will provide coverage for the newer neighborhoods such as Oviedo Gardens and Oviedo Forest on the north eastern side of the City.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	37,500	-	-	-	-	-	37,500
<i>Total Project Costs</i>	<i>\$</i> -	<i>\$</i> 37,500	<i>\$</i> -	<i>\$</i> 37,500				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
General Fund (001)	-	37,500	-	-	-	-	-	37,500
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$</i> -	<i>\$</i> 37,500	<i>\$</i> -	<i>\$</i> 37,500				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$</i> -							

Ten Year CIP

General Fund (001) – Police

POLICE DEPARTMENT	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 28,500	\$ 11,525,500	\$ 201,500	\$ 16,500	\$ 612,900	\$ 582,250	\$ 12,967,150
CIP-ADMIN							
Keytrack System	-	35,000	-	-	-	-	35,000
Public Safety Building	-	11,400,000	-	-	-	-	11,400,000
CIP-COMMUNITY REL.							
COPS Center Remodel	-	30,000	-	-	-	-	30,000
CIP-CRT/SRT							
Incident Command Trailer	-	-	-	-	-	110,000	110,000
Special Response Team Vehicle	-	-	110,000	-	-	-	110,000
CIP-PATROL							
Axon Officer Safety Plan	-	-	-	-	550,000	-	550,000
CAPITAL OUTLAY							
F Patrol Rifles	5,000	11,000	11,000	-	-	-	27,000
F AED Replacement Pads & Batteries	6,500	6,500	6,500	6,500	6,500	28,000	60,500
F Property and Evidence Refrigerator/Freezer	7,000	-	-	-	-	-	7,000
Ice Machine Replacement	-	5,000	-	-	-	-	5,000
F Property & Evidence Shed Replacement	10,000	-	-	-	-	10,000	20,000
Rplmnt Camera System for Incident Trailer	-	10,000	-	-	-	-	10,000
Mobile Transportation Devices	-	9,000	-	-	10,000	11,000	30,000
SRT vests	-	-	35,000	-	-	38,000	73,000
Replace SRT Night Vision Equip.	-	-	-	-	-	50,000	50,000
Glock Replacement	-	-	-	-	-	60,000	60,000
Speed Measurement Trailer	-	-	10,000	-	-	10,000	20,000
Electronic Message Board	-	19,000	19,000	-	-	40,000	78,000
SRT Rifles	-	-	-	-	-	19,250	19,250
Replacement of Lasers	-	-	10,000	10,000	10,000	30,000	60,000
Replacement of Radios	-	-	-	-	-	121,000	121,000
Portable Printers	-	-	-	-	26,400	-	26,400
Training Robot Replacement	-	-	-	-	-	20,000	20,000
SRT Camera & Pole Replacement	-	-	-	-	10,000	-	10,000
Armored Plates (Patrol Rifle Vest)	-	-	-	-	-	35,000	35,000

POLICE DEPARTMENT	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 28,500	\$ 11,525,500	\$ 201,500	\$ 16,500	\$ 612,900	\$ 582,250	\$ 12,967,150
SOURCE OF FUNDS							
General Fund (001)	28,500	125,500	201,500	16,500	612,900	582,250	1,567,150
Police Impact Fee Fund (107)	-	-	-	-	-	-	
Police Construction Fund (346)	-	11,400,000	-	-	-	-	11,400,000

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Public Works

PUBLIC WORKS		FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
CIP-ADMIN	Department Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
CAPITAL OUTLAY		-	-	-	-	-	-	-
47" Small Double Drum Roller		-	50,000	-	-	-	-	50,000
		-	-	-	-	-	-	-

PUBLIC WORKS		FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
SOURCE OF FUNDS	Department Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
General Fund (001)		-	50,000	-	-	-	-	50,000
		-	-	-	-	-	-	-

Items denoted with an "*F*" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Recreation and Parks

RECREATION AND PARKS	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 205,000	\$5,173,917	\$1,411,850	\$1,243,200	\$ 486,000	\$2,067,835	\$10,587,802
CIP-RECREATION AND PARKS							
OSC Parks Maintenance Building	-	200,000	-	-	-	-	200,000
Big Kahuna Pool Liner	-	350,000	-	-	-	-	350,000
Aquatic Facility Splash Zone Improvements	-	271,100	-	-	-	-	271,100
<i>F</i> Sweetwater Park Master Plan	87,500	412,500	-	-	-	-	500,000
<i>F</i> Boston Hill Park Master Plan	97,500	402,500	250,000	-	-	-	750,000
Riverwoods Park FCT Management Plan	-	113,000	15,000	75,000	155,000	35,000	393,000
Shane Kelly Park FCT Management Plan	-	115,000	155,000	25,000	35,000	118,000	448,000
New Master Plan consultant	-	175,000	-	-	-	-	175,000
Shade Structures	-	350,000	140,000	100,000	70,000	310,000	970,000
Aquatics Facility Overhang	-	75,000	-	-	-	-	75,000
Round Lake Park Community Center	-	1,100,000	-	-	-	-	1,100,000
Trails/Park-to-Park Trails (Master Plan)	-	500,000	-	500,000	-	1,500,000	2,500,000
Long Lake Park/Stubbs Property	-	400,000	400,000	400,000	200,000	-	1,400,000
Riverside Skate Park Building	-	80,000	100,000	-	-	-	180,000
Gym Fitness Room Addition	-	85,962	306,250	85,000	-	-	477,212
Splash Zone second waterslide	-	120,000	-	-	-	-	120,000
Gym Overhang	-	92,575	-	-	-	-	92,575
CAPITAL OUTLAY							
Storage Shed(s)	-	10,000	15,000	20,000	-	-	45,000
Boston Hill Park Storage Building	-	25,000	-	-	-	-	25,000
Thorgard Lighting Upgrade	-	10,000	10,000	-	-	20,000	40,000
OSC bullpens fields B, C and gates	-	11,980	-	-	-	-	11,980
Self propelled boom lift	-	50,000	-	-	-	-	50,000
Aquatic Facility Heat Pump Controls	-	6,800	-	-	-	-	6,800
<i>F</i> Concession Equipment (OSC LW grant)	20,000	-	-	-	-	-	20,000
Chemical Storage Building - OSC	-	29,000	-	-	-	-	29,000
Light Truck / Small Vehicle for Parks	-	25,000	-	-	-	-	25,000
Splash Pad Chemical Controller	-	10,000	-	-	-	12,000	22,000
CLP Video/Sound Upgrades	-	13,000	10,600	4,200	16,000	27,835	71,635
Towable Generators/light tower	-	10,000	10,000	10,000	10,000	20,000	60,000
Giant Block Letters	-	9,000	-	-	-	-	9,000
Riverside Lockers	-	10,000	-	-	-	-	10,000
Jon Boat and trailer for CLP and RLP	-	7,000	-	-	-	-	7,000
Steel Safety Bollards for CLP	-	7,500	-	-	-	-	7,500
Mobile Electronic Message Boards	-	24,000	-	24,000	-	-	48,000
Riverside Pool Obstable Course	-	10,000	-	-	-	-	10,000
Fitness Training Station	-	12,000	-	-	-	-	12,000
Floating LED Tree CLP	-	5,000	-	-	-	-	5,000
Inflatable movie screen	-	9,000	-	-	-	-	9,000
Splash Pad UV System	-	12,000	-	-	-	-	12,000
CLP Swan Boat Replacement	-	25,000	-	-	-	25,000	50,000

RECREATION AND PARKS	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 205,000	\$5,173,917	\$1,411,850	\$1,243,200	\$ 486,000	\$2,067,835	\$10,587,802
SOURCE OF FUNDS							
General Fund (001)	205,000	5,173,917	1,411,850	1,243,200	486,000	2,067,835	10,587,802
Recreation Improvement Fund (340)	-	-	-	-	-	-	-

Items denoted with an "*F*" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Recreation and Parks

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Sweetwater Park Master Plan	Project #:
Department: Recreation and Parks	
Location: Sweetwater Park	Priority: High
Strategic Goal: Recreation Arts and Culture	
Objective: Execute and update the Recreation Master Plan	

DESCRIPTION/JUSTIFICATION	
As part of the Parks and Open Space Master Plan of 2007, one of the top priorities included a partial/full renovation of Sweetwater Park. \$87,500 is estimated for the Playground and PIP replacement/repair.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	\$ 87,500	\$ 412,500	-	-	-	-	\$ 500,000
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 87,500</i>	<i>\$ 412,500</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 500,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
General Fund (001)	-	\$ 87,500	\$ 412,500	-	-	-	-	\$ 500,000
Recreation Impact Fee (109)	-	-	-	-	-	-	-	-
Grant Funding	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 87,500</i>	<i>\$ 412,500</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 500,000</i>

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

General Fund (001) – Recreation and Parks

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Boston Hill Park Master Plan	Project #:
Department: Recreation and Parks	
Location: Boston Hill Park	Priority: High
Strategic Goal: Recreation Arts and Culture	
Objective: Execute and update the Recreation Master Plan	

DESCRIPTION/JUSTIFICATION

As part of the Parks and Open Space Master Plan of 2007, one of the top priorities included renovation to the park by adding multi-purpose fields and a dog park. \$97,500 is estimated for the Playground and PIP replacement/repair.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	97,500	402,500	250,000	-	-	-	750,000
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 97,500</i>	<i>\$ 402,500</i>	<i>\$ 250,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 750,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
General Fund (001)	-	97,500	402,500	250,000	-	-	-	750,000
Recreation Impact Fee (109)	-	-	-	-	-	-	-	-
Grant Funding	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 97,500</i>	<i>\$ 402,500</i>	<i>\$ 250,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 750,000</i>

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Transportation Impact Fee Fund (102)

TRANSPORTATION IMPACT FEE FUN	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 50,000	\$ 150,000	\$ 180,000	\$1,000,000	\$700,000	\$ -	\$2,080,000
CIP							
MHR EB turn ln at Alafaya Woods Blvd	-	-	-	-	700,000	-	700,000
Lockwood Rd/Old Lockwood Roundabout	-	-	180,000	1,000,000	-	-	1,180,000
F MHR WB Turn Ln at Alafaya Woods Blvd	50,000	150,000	-	-	-	-	200,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

TRANSPORTATION IMPACT FEE FUN	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 50,000	\$ 150,000	\$ 180,000	\$1,000,000	\$700,000	\$ -	\$2,080,000
SOURCE OF FUNDS							
Transportation Impact Fee Fund (102)	50,000	150,000	180,000	1,000,000	700,000	-	2,080,000

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Transportation Impact Fee Fund (102)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Mitchell Hammock Rd WB Turn Lane at Alafaya Woods Blvd	Project #: PW2101
Department: Public Works	
Location: Mitchell Hammock and Alafaya Woods Blvd	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: Continue implementing Transportation Master Plan	

DESCRIPTION/JUSTIFICATION	
Extension of existing westbound turn lane on Mitchell Hammock Rd. at the intersection with Alafaya Woods Blvd	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	50,000	-	-	-	-	-	50,000
Construction	-	-	150,000	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 200,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Transportation Impact Fee (102)	-	50,000	150,000	-	-	-	-	200,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 200,000</i>

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	500	500	500	500	2,500	4,500
Operating	-	-	1,000	1,000	1,000	1,000	5,000	9,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,500</i>	<i>\$ 1,500</i>	<i>\$ 1,500</i>	<i>\$ 1,500</i>	<i>\$ 7,500</i>	<i>\$ 13,500</i>

Ten Year CIP

Local Option Gas Tax Fund (105)

LOCAL OPTION GAS TAX	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 465,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ 250,000	\$1,250,000	\$2,865,000
CIP							
F Annual Road Resurfacing	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
F Franklin Street Landscape Improvements	100,000	-	-	-	-	-	100,000
F City Facilities Landscape Improvements	30,000	-	-	-	-	-	30,000
F Lockwood Road Bridge Repair	50,000	-	-	-	-	-	50,000
F North Lockwood Right Turn Lane	35,000	150,000	-	-	-	-	185,000
-	-	-	-	-	-	-	-

LOCAL OPTION GAS TAX	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 465,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ 250,000	\$1,250,000	\$2,865,000
SOURCE OF FUNDS							
Local Option Gas Tax Fund (105)	465,000	400,000	250,000	250,000	250,000	1,250,000	2,865,000

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Annual Road Resurfacing	Project #: RESURF
Department: Public Works Department	
Location: City Wide	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: High level of maintenance for the City's roadway network	

DESCRIPTION/JUSTIFICATION

A regular program of road resurfacing is necessary to prevent City-maintained roads from rapid deterioration. The Pavement Management System is designed to treat arterials and residential streets in the worst conditions along with preventative maintenance measures to treat roadways in good to fair condition. This approach is proven to be the most efficient and cost-effective in pavement management and one which will have a lasting effect on the City. The strategy is to eliminate the roadways in poor condition. After that time, a moderate preventative maintenance program will be implemented to keep all the roadways in the City in fair or better conditions.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-							-
Construction	-	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 250,000</i>	<i>\$ 1,250,000</i>	<i>\$ 2,500,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Local Option Gas Tax Fund (105)	-	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 250,000</i>	<i>\$ 1,250,000</i>	<i>\$ 2,500,000</i>				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Franklin Street Landscape Improvements	Project #: PW2104
Department: Public Works Department	
Location: Franklin Street	Priority: Low
Strategic Goal: Mobility and Transportation	
Objective: SR 426/CR 419 Phase 3 road widening project	

DESCRIPTION/JUSTIFICATION	
Landscaping improvements to Franklin Street will be needed when the widening of CR 419 is completed as part of the SR 426/CR419 Phase 2 road widening project.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	25,000	-	-	-	-	-	25,000
Construction	-	75,000	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 100,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Local Option Gas Tax Fund (105)	-	100,000	-	-	-	-	-	100,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 100,000</i>				

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Solary Park Trail Connectivity	Project #: PW2003
Department: Public Works Department	
Location: City -wide	Priority: Low
Strategic Goal: Community Character	
Objective: Develop a more uniquely identifiable and attractive city	

DESCRIPTION/JUSTIFICATION

This landscaping improvement is part of the trail concept that will connect the sidewalk along the west side of Oviedo Blvd. to the east side of the sidewalk on Geneva Drive with continued connection to Solary Park. The landscaping improvement also includes the parking lot layout located at the north-west corner of N. Division Street and E. Franklin Street.

PROJECT EXPENDITURES/FUNDING SOURCES									
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Engineering & Design	-	30,000	-	-	-	-	-	30,000	
Construction	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 30,000</i>	<i>\$ -</i>	<i>\$ 30,000</i>					
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Local Option Gas Tax Fund (105)	-	30,000	-	-	-	-	-	30,000	
New Debt	-	-	-	-	-	-	-	-	
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 30,000</i>	<i>\$ -</i>	<i>\$ 30,000</i>					

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Lockwood Road Bridge Repair	Project #:
Department: Public Works Department	
Location: Lockwood Road	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: Develop connectivity for all types of vehicles and for pedestrians	

DESCRIPTION/JUSTIFICATION
FDOT annual bridge inspection determined need for miscellaneous bridge maintenance repairs.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	50,000	-	-	-	-	-	-	-
Construction	200,000	50,000	-	-	-	-	-	50,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 250,000</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ 50,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Local Option Gas Tax Fund (105)	250,000	50,000	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 250,000</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ 50,000</i>				

OPERATIONAL IMPACT								
Annual Roadway Maintenance and staff time.								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	500	500	500	500	500	2,500	5,000
Operating	-	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ 1,500</i>	<i>\$ 7,500</i>	<i>\$ 15,000</i>				

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: North Lockwood Right Turn Lane	Project #: PW2102
Department: Public Works Department	
Location:	Priority: High
Strategic Goal: Please Select 1st	
Objective: Please Select 2nd	

DESCRIPTION/JUSTIFICATION	
Construction of a new dedicated right turn lane from north Lockwood Rd. onto eastbound County Road 426.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	35,000	-	-	-	-	-	35,000
Construction	-	-	150,000	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 35,000</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 185,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Local Option Gas Tax Fund (105)	-	35,000	150,000	-	-	-	-	185,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 35,000</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 185,000</i>

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Vehicle Replacement Fund (302)

VEHICLE REPLACEMENT FUND	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$1,742,000	\$2,110,000	\$ 770,000	\$ 487,500	\$ 934,000	\$5,957,460	\$12,000,960
CIP							
<i>F</i> Police	126,000	840,000	306,000	304,500	308,000	1,859,460	3,743,960
<i>F</i> Fire	1,400,000	567,000	390,000	-	105,000	2,620,000	5,082,000
<i>F</i> Public Works	135,000	387,000	-	145,000	355,000	829,500	1,851,500
<i>F</i> Information Technology	29,000	-	-	-	-	-	29,000
<i>F</i> Recreation and Parks	52,000	316,000	74,000	38,000	117,000	648,500	1,245,500
Fleet	-	-	-	-	49,000		49,000

VEHICLE REPLACEMENT FUND	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$1,742,000	\$2,110,000	\$ 770,000	\$ 487,500	\$ 934,000	\$5,957,460	\$12,000,960
SOURCE OF FUNDS							
Vehicle Replacement Fund (302)	1,742,000	2,110,000	770,000	487,500	934,000	5,957,460	12,000,960

Items denoted with an "*F*" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name:	Police Vehicle / Equipment Replacement
Fiscal Year:	2020/21
Priority:	High
Department:	Police Department
Division:	Police

DESCRIPTION/JUSTIFICATION							
Annual fleet replacement program. The following vehicles/equipment will be replaced in the upcoming fiscal year:							
Year	Division	Fleet #	Year	Make	Model	Est. Mileage	Est. Cost
FY 2020/21	2101	PD167	2014	Ford	Explorer M	\$ 29,000	
	2101	PD153	2011	Chevy	Caprice K9	51,000	
	2101	PD109	2007	Chevy	Impala M	46,000	
					Total:	126,000	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	126,000	840,000	306,000	304,500	308,000	446,460	3,743,960
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 126,000</i>	<i>\$ 840,000</i>	<i>\$ 306,000</i>	<i>\$ 304,500</i>	<i>\$ 308,000</i>	<i>\$ 446,460</i>	<i>\$ 3,743,960</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total
Veh replacement Fund (302)	-	126,000	840,000	306,000	304,500	308,000	446,460	3,743,960
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 126,000</i>	<i>\$ 840,000</i>	<i>\$ 306,000</i>	<i>\$ 304,500</i>	<i>\$ 308,000</i>	<i>\$ 446,460</i>	<i>\$ 3,743,960</i>

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	750	750	750	750	750	750	7,500
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ 750</i>	<i>\$ 7,500</i>					

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name:	Public Works Vehicle / Equipment Replacement
Fiscal Year:	2020/21
Priority:	High
Department:	Public Works Department
Division:	Public Works

DESCRIPTION/JUSTIFICATION							
Annual fleet replacement program. The following vehicles/equipment will be replaced in the upcoming fiscal year:							
Year	Division	Fleet #	Year	Make	Model	Est. Mileage	Est. Cost
FY 2020/21	4107	620	2008	Ford	Bucket Truck		\$ 135,000
Total: \$ 135,000							

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	135,000	387,000	-	145,000	355,000	829,500	1,851,500
<i>Total Project Costs</i>	\$ -	\$ 135,000	\$ 387,000	\$ -	\$ 145,000	\$ 355,000	\$ 829,500	\$ 1,851,500
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Veh replacement Fund (302)	-	135,000	387,000	-	145,000	355,000	829,500	1,851,500
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 135,000	\$ 387,000	\$ -	\$ 145,000	\$ 355,000	\$ 829,500	\$ 1,851,500

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	500	500	500	500	500	2,500	5,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500	\$ 5,000

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name:	Information Technology Vehicle Replacement
Fiscal Year:	2020/21
Priority:	High
Department:	Information Technology
Division:	Information Technology

DESCRIPTION/JUSTIFICATION							
Annual fleet replacement program. The following vehicles/equipment will be replaced in the upcoming fiscal year:							
Year	Division	Fleet #	Year	Make	Model	Est. Mileage	Est. Cost
FY 2020/21	1303	722	2006 Ford	Escape			\$ 29,000

PROJECT EXPENDITURES/FUNDING SOURCES									
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Engineering & Design	-	-	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	-	-	
Purchase	-	29,000	-	-	-	-	-	29,000	
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 29,000</i>	<i>\$ -</i>	<i>\$ 29,000</i>					
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Veh replacement Fund (302)	-	29,000	-	-	-	-	-	29,000	
New Debt	-	-	-	-	-	-	-	-	
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 29,000</i>	<i>\$ -</i>	<i>\$ 29,000</i>					

OPERATIONAL IMPACT									
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Additional Revenues:									
Charges for Services	-	-	-	-	-	-	-	-	
Other Revenues	-	-	-	-	-	-	-	-	
Less Expenditures:									
Personnel	-	-	-	-	-	-	-	-	
Operating	-	250	250	250	250	250	250	1,250	
Non-operating	-	-	-	-	-	-	-	-	
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ 250</i>	<i>\$ 1,250</i>						
								<i>\$ 3,750</i>	

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name:	Recreation and Parks Vehicle / Equipment Replacement
Fiscal Year:	2020/21
Priority:	High
Department:	Recreation and Parks Department
Division:	

DESCRIPTION/JUSTIFICATION							
Annual fleet replacement program. The following vehicles/equipment will be replaced in the upcoming fiscal year:							
Year	Division	Fleet #	Year	Make	Model	Est. Mileage	Est. Cost
FY 2020/21	7200	1034	2006	Ford	W/Van		\$ 26,000
	7204	811	2002	Ford	F-150		\$ 26,000
						Total:	\$ 52,000

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	52,000	316,000	74,000	38,000	117,000	648,500	1,245,500
<i>Total Project Costs</i>	\$ -	\$ 52,000	\$ 316,000	\$ 74,000	\$ 38,000	\$ 117,000	\$ 648,500	\$ 1,245,500
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Veh replacement Fund (302)	-	52,000	316,000	74,000	38,000	117,000	648,500	1,245,500
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 52,000	\$ 316,000	\$ 74,000	\$ 38,000	\$ 117,000	\$ 648,500	\$ 1,245,500

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	500	500	500	500	500	500	2,500	5,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500	\$ 7,500

Ten Year CIP

3rd Generation Sales Tax Fund (304)

3RD GENERATION SALES TAX Department Total	FY 20/21 Adopted \$3,000,000	FY 21/22 Projected \$1,600,000	FY 22/23 Projected \$1,600,000	FY 23/24 Projected \$1,100,000	FY 24/25 Projected \$1,100,000	FY 26-30 Projected \$ -	Estimated Total Cost \$8,400,000
CIP							
<i>F</i> Annual sidewalk and curbing maintenance	100,000	100,000	100,000	100,000	100,000	-	500,000
<i>F</i> Annual Road Resurfacing	400,000	500,000	500,000	500,000	500,000	-	2,400,000
<i>F</i> SR426/CR419 Phase II Widening	1,000,000	-	-	-	-	-	1,000,000
<i>F</i> Geneva Drive Realignment	1,500,000	-	-	-	-	-	1,500,000
MHR Access Mgmt and Operational Imprv	-	1,000,000	1,000,000	500,000	500,000	-	3,000,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

3RD GENERATION SALES TAX Department Total	FY 20/21 Adopted \$3,000,000	FY 21/22 Projected \$1,600,000	FY 22/23 Projected \$1,600,000	FY 23/24 Projected \$1,100,000	FY 24/25 Projected \$1,100,000	FY 26-30 Projected \$ -	Estimated Total Cost \$8,400,000
SOURCE OF FUNDS							
Seminole County/Transportation (SC)	-	-	-	-	-	-	-
Third Generation Sales Tax (304)	3,000,000	1,600,000	1,600,000	1,100,000	1,100,000	-	8,400,000

Items denoted with an "*F*" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Annual sidewalk and curbing maintenance	Project #:
Department: Public Works Department	
Location: City-wide	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: Develop connectivity for all types of vehicles and for pedestrians	

DESCRIPTION/JUSTIFICATION	
This funding is used to augment the efforts of Public Works crews and increase the number of repairs made annually and reduce the number of trip hazards. In addition, the construction of new sidewalks as listed below is to connect existing pedestrian walkways and improve connectivity throughout the City. Annual sidewalk maintenance is required to remove trip and fall hazards throughout the City. Curbing maintenance is required to replace settled or tree root damaged curbing which can upset normal drainage and cause standing water within the roadway. New sidewalks are also necessary to provide safe pedestrian pathways throughout the City as areas are identified.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	100,000	100,000	100,000	100,000	100,000	100,000	-	500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>					
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
3rd Gen Sales Tax Fund (304)	100,000	100,000	100,000	100,000	100,000	100,000	-	500,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>					

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Annual Road Resurfacing	Project #: RESURF
Department: Public Works Department	
Location: City-wide	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: High level of maintenance for the City's roadway network	

DESCRIPTION/JUSTIFICATION

In January 2008, the City's pavement management consultant, Infrastructure Management Systems (IMS), Inc., performed an inventory of the pavement condition for all the streets in the City. The pavement condition inventory includes an inspection for each block of roadway, including the measurement of cracks, weathering and other distresses. Based on this evaluation, a numerical value was assigned to each street reflecting the overall condition of the roadway. This index is called the Pavement Condition Index (PCI). The PCI index is an objective rating method based on the measurements of the quantity and severity of each distress type that is present in the pavement. The PCI is a numerical indicator that divides the condition rating into 7 main categories from Excellent to Very Poor. A regular program of road resurfacing is necessary to prevent City-maintained roads from rapid deterioration. The Pavement Management System is designed to treat arterials and residential streets in the worst conditions along with preventative maintenance measures to treat roadways in good to fair condition. This approach is proven to be the most efficient and cost-effective in pavement management and one which will have a lasting effect on the City. The strategy is to eliminate the roadways in poor condition. After that time, a moderate preventative maintenance program will be implemented to keep all the roadways in the City in fair or better conditions.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	400,000	400,000	500,000	500,000	500,000	500,000	-	2,400,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 400,000</i>	<i>\$ 400,000</i>	<i>\$ 500,000</i>	<i>\$ 500,000</i>	<i>\$ 500,000</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 2,400,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
3rd Gen Sales Tax Fund (304)	400,000	400,000	500,000	500,000	500,000	500,000	-	2,400,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 400,000</i>	<i>\$ 400,000</i>	<i>\$ 500,000</i>	<i>\$ 500,000</i>	<i>\$ 500,000</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 2,400,000</i>

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: SR426/CR419 Phase II Widening	Project #: 17-001
Department: Public Works Department	
Location: SR426/CR419 Phase II Widening	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: SR 426/CR 419 Phase 2 road widening project	

DESCRIPTION/JUSTIFICATION

This is an FDOT project. The City is providing funding for landscape and hardscape improvements throughout the SR426 and CR419 Phase 2 widening corridor from Pine Street to Avenue B. FDOT requires funding in advance in order to escrow all project costs prior to bidding.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	1,500,000	1,000,000	-	-	-	-	-	1,000,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 1,500,000</i>	<i>\$ 1,000,000</i>	<i>\$ -</i>	<i>\$ 1,000,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
3rd Gen Sales Tax Fund (304)	1,500,000	1,000,000	-	-	-	-	-	1,000,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 1,500,000</i>	<i>\$ 1,000,000</i>	<i>\$ -</i>	<i>\$ 1,000,000</i>				

OPERATIONAL IMPACT

Annual road maintenance and staff time.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Operating	-	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ 2,000</i>	<i>\$ 10,000</i>	<i>\$ 20,000</i>				

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Geneva Drive Realignment	Project #: PW1907
Department: Public Works Department	
Location: Geneva Drive	Priority: High
Strategic Goal: Mobility and Transportation	
Objective: Develop connectivity for all types of vehicles and for pedestrians	

DESCRIPTION/JUSTIFICATION
Realignment of Geneva Drive to intersection with the widened section of County Road 419. Includes signalization of new intersection. The State Road 426/County Road 419 Phase 1 widening project will disconnect the existing connection of Geneva Drive and County Road 419. This project provides a new future signalized intersection connection with Geneva Drive and County Road 419. This project was funded \$1,500,00 for construction in FY2019-20.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	117,086	-	-	-	-	-	-	117,086
Construction	1,500,000	1,500,000	-	-	-	-	-	3,000,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 1,617,086</i>	<i>\$ 1,500,000</i>	<i>\$ -</i>	<i>\$ 3,117,086</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
3rd Gen Sales Tax Fund (304)	1,617,086	1,500,000	-	-	-	-	-	3,117,086
New Debt	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 1,617,086</i>	<i>\$ 1,500,000</i>	<i>\$ -</i>	<i>\$ 3,117,086</i>				

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Operating	-	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ 2,000</i>	<i>\$ 10,000</i>	<i>\$ 20,000</i>				

Ten Year CIP

Local Option Sales Tax Fund (309)

LOCAL OPT SALES TAX CONSTR FUND	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 35,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000
CIP							
F Solary Park Trail Connectivity	35,000	250,000	-	-	-	-	285,000
	-	-	-	-	-	-	-

LOCAL OPT SALES TAX CONSTR FUND	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 35,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000
SOURCE OF FUNDS							
Local Opt Sales Tax Cnstr Fund (309)	35,000	250,000	-	-	-	-	285,000

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Local Option Sales Tax Fund (309)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name:	Solary Park Trail Connectivity	Project #:	PW2003
Department:	Public Works		
Location:	Oviedo Blvd & Franklin St.	Priority:	
Strategic Goal:	Mobility and Transportation		
Objective:	Develop connectivity for all types of vehicles and for pedestrians		

DESCRIPTION/JUSTIFICATION	
The Solary Park Trail Connectivity project will include cross walks, boardwalk, and sidewalks connecting Solary Park to the south side of Oviedo Blvd.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	35,000	-	-	-	-	-	35,000
Construction	-	-	250,000	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 35,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Local Opt Sales Tax (309)	-	35,000	250,000	-	-	-	-	285,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 35,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Information Technology Fund (320)

TECHNOLOGY REPLACEMENT	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 218,982	\$ 355,000	\$ 345,000	\$ 85,000	\$ 75,000	\$ 390,000	\$1,468,982
CAPITAL OUTLAY							
<i>F</i> Desktop computer replacement	75,000	75,000	75,000	75,000	75,000	150,000	525,000
<i>F</i> Dell server replacement	60,000	-	-	-	-	-	60,000
Desktop phone replacement	-	-	-	-	-	-	-
<i>F</i> Network Infrastructure	46,000	80,000	30,000	-	-	-	156,000
<i>F</i> Thin client replacement	3,000	-	-	-	-	-	3,000
Toughbook replacement program	-	-	180,000	-	-	180,000	360,000
<i>F</i> Watchguard redundant firewall	12,000	-	-	-	-	-	12,000
<i>F</i> Data Center UPS battery replacement	5,000	-	-	-	-	-	5,000
Firewall replacement	-	-	-	10,000	-	-	10,000
Nexgen replacement	-	-	60,000	-	-	60,000	120,000
Development Svcs Electronic Interface	-	200,000	-	-	-	-	200,000
<i>F</i> Analog voice gateway replacement	8,000	-	-	-	-	-	8,000
<i>F</i> Civic Plus	9,982	-	-	-	-	-	9,982

TECHNOLOGY REPLACEMENT	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 218,982	\$ 355,000	\$ 345,000	\$ 85,000	\$ 75,000	\$ 390,000	\$1,468,982
SOURCE OF FUNDS							
General Fund (001)	-	-	-	-	-	-	-
Technology Replacement Fund (320)	218,982	355,000	345,000	85,000	75,000	390,000	1,468,982

Items denoted with an "*F*" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Utility Funds (401-409)

UTILITIES	Department Total	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
CIP-Admin (401)								
Waverlee Woods/Kingsbridge East reclaimed	-	300,000	-	-	-	-	-	300,000
Twin Rivers Reclaimed Retrofit Phase I	-	-	265,000	2,383,859	-	-	-	2,648,859
Twin Rivers Reclaimed Retrofit Phase II	-	-	-	-	1,620,905	-	-	1,620,905
Riverside Reclaimed Retrofit	-	-	-	-	2,608,842	-	-	2,608,842
Oviedo Reclaimed Water Extension	-	500,000	-	-	-	-	-	500,000
F West Mitchell Hammock Wtr Treat Plant 2018	500,000	-	-	-	-	-	-	500,000
Public Works Complex Phase III	-	-	1,575,000	-	-	-	-	1,575,000
F Lockwood Master Lift St Rehab/Replac-Ph I	1,000,000	-	-	-	-	-	-	1,000,000
Lockwood Master Lift St Rehab/Replac-Ph II	-	100,000	1,000,000	-	-	-	-	1,100,000
F WMHWTF-America's Water Infrastr Act	50,000	50,000	-	-	-	-	-	100,000
F 2.0 MG Reclaimed Water Storage Tank at OWRF	2,200,000	-	-	-	-	-	-	2,200,000
2.5 MG Potable Water Storage Tank at WMHWTF	-	2,575,000	-	-	-	-	-	2,575,000
Convert AM Jones to Reject Storage and Pump Fac.	-	300,000	3,150,000	-	-	-	-	3,450,000
2.7 MG Reclaimed Water Storage Tank at OWRF	-	-	100,000	3,050,000	-	-	-	3,150,000
Convert Golf C SW Lake 5 to Recln Storage Pond	-	-	-	100,000	1,250,000	-	-	1,350,000
F Chlorine Dioxide/GAC-Bench Test	100,000	-	-	-	-	-	-	100,000
F CUP	50,000	-	-	-	-	100,000	-	150,000
F OWRF CCC/Rehab	265,000	-	-	-	-	-	-	265,000
F LOR Force Main	800,000	-	-	-	-	-	-	800,000
F Golf Course PS	120,000	-	-	-	-	-	-	120,000
F Renewal and Replacement	1,101,813	1,705,000	1,630,000	1,290,000	1,340,000	6,550,000	13,616,813	
Capital Outlay - Water/Wastewater Fund 401								
F Security Doors (4 door \$5,000/ea)	20,000	-	-	-	-	-	-	20,000
CIP-R and R (406)								
F Renewal and Replacement	763,217	-	-	-	-	-	-	763,217
CIP-Vehicles (407)								
F Vehicle Replacement (Utilities)	48,000	72,000	92,000	222,000	142,000	786,000	1,362,000	
CIP-Water Impact (408)								
F Water Infrast Expansion-SR426/CR419 Ph II	500,000	-	-	-	-	-	-	500,000
Capital Outlay								
F New Water Meters (Water Impact Fund 408)	110,000	75,000	75,000	75,000	75,000	300,000	710,000	

UTILITIES	Department Total	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
SOURCE OF FUNDS								
Water and Sewer Utility (401)	2,606,813	4,055,000	2,630,000	1,290,000	1,440,000	6,550,000	18,571,813	
Renewal and Replacement (406)	763,217	-	-	-	-	-	-	763,217
Vehicle Replacement Fund (407)	48,000	72,000	92,000	222,000	142,000	786,000	1,362,000	
Water Impact Fee Fund (408)	610,000	75,000	75,000	75,000	75,000	300,000	1,210,000	
SRF Loan	-	-	265,000	2,383,859	4,229,747	-	-	6,878,606
WS Bonds, Series 2020	3,600,000	-	-	-	-	-	-	3,600,000
New Debt	-	1,475,000	4,825,000	3,150,000	1,250,000	-	-	10,700,000

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: West Mitchell Hammock Water Treat Plant Improvements 2018	Project #: PW1903
Department: Water and Wastewater Utility	
Location: West Mitchell Hammock Water Treatment Facility	Priority: Low
Strategic Goal: Natural and Built Systems	
Objective: Developing infrastructure that enables quality/smart growth	

DESCRIPTION/JUSTIFICATION
The project includes improvements to the West Mitchell Hammock Road Water Treatment Plant that will optimize disinfection of the drinking water by adding a downstream large (36-inch) pipe. The improvement will also provide needed modifications to the existing power distribution system, including a new 600kw generator. The improvements are identified in the Clearwell Improvements Report prepared by CPH and will maximize the use of the existing 2.5 MGD ground storage tank and the plant's permitted capacity.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	91,182	-	-	-	-	-	-	-
Construction	1,100,000	500,000	-	-	-	-	-	500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 1,191,182</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	1,100,000	500,000	-	-	-	-	-	500,000
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	91,182	-	-	-	-	-	-	-
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 1,191,182</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>				

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Lockwood Master Lift Station Force Main-Phase I	Project #: PW2004
Department: Water and Wastewater Utility	
Location: Lockwood Blvd	Priority: Low
Strategic Goal: Natural and Built Systems	
Objective: Eliminating existing infrastructure deficits	

DESCRIPTION/JUSTIFICATION
This project is to evaluate the Lockwood Master Lift Station and the related downstream conveyance system in order to determine necessary improvements, address various operational challenges, including a lack of station performance, excess run times, excess wet well levels and excessive utilization of backup pump on a routine basis. Based on the evaluation a replacement may be necessary.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	150,000	50,000	-	-	-	-	-	50,000
Construction	-	950,000	-	-	-	-	-	950,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 150,000</i>	<i>\$ 1,000,000</i>	<i>\$ -</i>	<i>\$ 1,000,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	150,000	1,000,000	-	-	-	-	-	1,000,000
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 150,000</i>	<i>\$ 1,000,000</i>	<i>\$ -</i>	<i>\$ 1,000,000</i>				

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: WMHWT-America's Water Infrastructure Act	Project #:
Department: Water and Wastewater Utility	
Location: WMH Water Treatment Facility	Priority:
Strategic Goal: Natural and Built Systems	High
Objective: Strengthen environmental protection measures and programs	

DESCRIPTION/JUSTIFICATION

AWIA was passed into law in October 2018 requiring water systems serving more than 3,300 population to conduct a Risk and Resilience Assessment (RRA) and an Emergency Response Plan (ERP). The RRA and ERP are to be submitted to Environmental Protection Agency (EPA) by 6/2021 and 12/2021, respectively.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	50,000	50,000	50,000	-	-	-	-	100,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 100,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	50,000	50,000	50,000	-	-	-	-	100,000
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020								
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 100,000</i>

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: 2.0 MG Reclaimed Water Storage Tank at OWRF	Project #: PW2103
Department: Water and Wastewater Utility	
Location:	Priority:
Strategic Goal: Natural and Built Systems	High
Objective: Plan to relocate the percolation ponds	

DESCRIPTION/JUSTIFICATION	
As a result of the Percolation Pond Removal Capacity Analysis Report, the Phase I of the Percolation Pond Removal will design and construct one (1) 2.0 MG reclaimed water storage tank and one (1) 2.5 MG potable water storage tank. This Percolation Pond Removal Phase I will be divided in two different fiscal years. The 2.0 MG reclaimed tank will be constructed FY 20/21 and the 2.5 MG potable water storage tank will be constructed FY 21/22.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	200,000	-	-	-	-	-	200,000
Construction	-	2,000,000	-	-	-	-	-	2,000,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 2,200,000</i>	<i>\$ -</i>	<i>\$ 2,200,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	-	(1,400,000)	-	-	-	-	-	(1,400,000)
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	3,600,000	-					3,600,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 2,200,000</i>	<i>\$ -</i>	<i>\$ 2,200,000</i>				

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Chlorine Dioxide/GAC-Bench Test	Project #:
Department: Water and Wastewater Utility	
Location:	Priority:
Strategic Goal: Natural and Built Systems	
Objective: Eliminating existing infrastructure deficits	High

DESCRIPTION/JUSTIFICATION

The Project aims to identify the viability for chlorine dioxide pre-oxidation and disinfection within the City's potable water treatment and distribution system. This Project is the recommendation for a full-scale pilot test as mentioned in the "Chlorine Dioxide Bench-Scale Testing Technical Memorandum City of Oviedo".

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	100,000	-	-	-	-	-	100,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 100,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	-	100,000	-	-	-	-	-	100,000
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 100,000</i>				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: CUP	Project #:
Department: Water and Wastewater Utility	
Location:	Priority:
Strategic Goal: Natural and Built Systems	
Objective: Developing infrastructure that enables quality/smart growth	High

DESCRIPTION/JUSTIFICATION

The City's current Consumptive Use Permit (CUP) number 8252 expires in 2028 and requires a compliance report every 5 years (2013, 2018, and 2023). Instead of producing a compliance report, the proposed project aims to modify the existing CUP because of the increase in water consumption and continued growth in the service area.

PROJECT EXPENDITURES/FUNDING SOURCES									
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Engineering & Design	-	50,000	-	-	-	100,000	-	150,000	
Construction	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 150,000</i>	
Source of Funds									
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Water and Sewer Fund (401)	-	50,000	-	-	-	100,000	-	150,000	
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-	
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-	
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-	
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-	
SRF Loan	-	-	-	-	-	-	-	-	
WS Bonds, Series 2020	-	-	-	-	-	-	-	-	
New Debt	-	-	-	-	-	-	-	-	
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 150,000</i>	

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: OWRF CCC/Rehab	Project #:
Department: Water and Wastewater Utility	
Location:	Priority:
Strategic Goal: Natural and Built Systems	
Objective: Developing infrastructure that enables quality/smart growth	High

DESCRIPTION/JUSTIFICATION

The Oviedo Water Reclamation Facility has three Chlorine Contact Chambers CCCs. The proposed project aims to structurally evaluated the CCCs, improve the operational process and consequently rehabilitate the CCCs.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	15,000	-	-	-	-	-	15,000
Construction	-	250,000	-	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 265,000</i>	<i>\$ -</i>	<i>\$ 265,000</i>				
Source of Funds								
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	-	265,000	-	-	-	-	-	265,000
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 265,000</i>	<i>\$ -</i>	<i>\$ 265,000</i>				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: LOR Force Main	Project #: 15-011
Department: Water and Wastewater Utility	
Location:	Priority:
Strategic Goal: Natural and Built Systems	High
Objective: Eliminating existing infrastructure deficits	

DESCRIPTION/JUSTIFICATION	
The ten (10) inch diameter force main on Live Oak Reserve Boulevard has been a source of numerous breaks and point repairs. The project aims to redesign the entire section of force main and replace the existing force main.	

PROJECT EXPENDITURES/FUNDING SOURCES									
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Engineering & Design	-	50,000	-	-	-	-	-	50,000	
Construction	-	750,000	-	-	-	-	-	750,000	
Other	-	-	-	-	-	-	-	-	
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 800,000</i>	<i>\$ -</i>	<i>\$ 800,000</i>					
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Water and Sewer Fund (401)	-	800,000	-	-	-	-	-	800,000	
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-	
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-	
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-	
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-	
SRF Loan	-	-	-	-	-	-	-	-	
WS Bonds, Series 2020									
New Debt	-	-	-	-	-	-	-	-	
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 800,000</i>	<i>\$ -</i>	<i>\$ 800,000</i>					

OPERATIONAL IMPACT									
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Additional Revenues:									
Charges for Services	-	-	-	-	-	-	-	-	
Other Revenues	-	-	-	-	-	-	-	-	
Less Expenditures:									
New Personnel	-	-	-	-	-	-	-	-	
Operating	-	-	-	-	-	-	-	-	
Non-operating	-	-	-	-	-	-	-	-	
<i>Net Operating Impact</i>	<i>\$ -</i>								

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Golf Course Pump Station	Project #:
Department: Water and Wastewater Utility	
Location:	Priority:
Strategic Goal: Natural and Built Systems	High
Objective: Developing infrastructure that enables quality/smart growth	

DESCRIPTION/JUSTIFICATION	
The existent Pump Station at the Golf Course is responsible to discharge the waterflow in the 5 MG Golf Course reclaim wet weather storage pond. The proposed project aims to evaluate the design and repair or rebuild of the existing Golf Course Pump Station.	

PROJECT EXPENDITURES/FUNDING SOURCES									
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Engineering & Design	-	20,000	-	-	-	-	-	20,000	
Construction	-	100,000	-	-	-	-	-	100,000	
Other	-	-	-	-	-	-	-	-	
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 120,000</i>	<i>\$ -</i>	<i>\$ 120,000</i>					
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Water and Sewer Fund (401)	-	120,000	-	-	-	-	-	120,000	
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-	
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-	
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-	
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-	
SRF Loan	-	-	-	-	-	-	-	-	
WS Bonds, Series 2020	-	-	-	-	-	-	-	-	
New Debt	-	-	-	-	-	-	-	-	
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 120,000</i>	<i>\$ -</i>	<i>\$ 120,000</i>					

OPERATIONAL IMPACT									
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total	
Additional Revenues:									
Charges for Services	-	-	-	-	-	-	-	-	
Other Revenues	-	-	-	-	-	-	-	-	
Less Expenditures:									
New Personnel	-	-	-	-	-	-	-	-	
Operating	-	-	-	-	-	-	-	-	
Non-operating	-	-	-	-	-	-	-	-	
<i>Net Operating Impact</i>	<i>\$ -</i>								

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Renewal and Replacement	Project #:
Department: Water and Wastewater Utility	
Location: City-wide	Priority:
Strategic Goal: Natural and Built Systems	Low
Objective: Construct or modify city facilities to be sustainable	

DESCRIPTION/JUSTIFICATION

R&R includes anticipated annual renewal and replacement based on experience or useful life evaluation. Also includes monies for repair or replacement of infrastructure and equipment that is currently in good working order, but in window failure.

The list of specific improvements is attached. Annually occurring items like replacement meters and lift station pump and motor replacements are shown as continuing known annual cost projections.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	1,865,030	1,705,000	1,630,000	1,290,000	1,340,000	6,550,000	14,380,030
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 1,865,030</i>	<i>\$ 1,705,000</i>	<i>\$ 1,630,000</i>	<i>\$ 1,290,000</i>	<i>\$ 1,340,000</i>	<i>\$ 6,550,000</i>	<i>\$ 14,380,030</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	-	1,101,813	1,705,000	1,630,000	1,290,000	1,340,000	6,550,000	13,616,813
Renewal & Repl Fund (406)	-	763,217	-	-	-	-	-	763,217
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	-	-	-	-	-	-	-
Sever Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 1,865,030</i>	<i>\$ 1,705,000</i>	<i>\$ 1,630,000</i>	<i>\$ 1,290,000</i>	<i>\$ 1,340,000</i>	<i>\$ 6,550,000</i>	<i>\$ 14,380,030</i>

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Utility Funds (401-409)

Renewal and Replacement Details

<u>Distribution System (406-3303)</u>	2020/21	2021/22	2022/23	2023/24	2024/25	2026/30	Total
Fire Hydrant repair/maintenance	25,000	25,000	25,000	25,000	25,000	125,000	250,000
Commercial meter maint/replacement	50,000	50,000	50,000	50,000	50,000	250,000	500,000
Residential meter maint/replacement	75,000	75,000	75,000	75,000	75,000	375,000	750,000
Sentinel Water Monitoring Enhancen	25,000	25,000	25,000	25,000	25,000	125,000	250,000
Boxes and Fittings	50,000	50,000	50,000	50,000	50,000	250,000	500,000
Valve Hot Taps	40,000	40,000	40,000	40,000	40,000	200,000	400,000
General Repair and Maintenance	25,000	70,000	70,000	70,000	70,000	350,000	655,000
Total	290,000	335,000	335,000	335,000	335,000	1,675,000	3,305,000
<u>Water Plant (406-3302)</u>							
CO Refrigeration Unit Repairs	36,000	-	-	-	-	-	36,000
GST Portable Mixer & Electric Worl	72,000	-	-	-	-	-	72,000
EQ Tank Cleaning	-	125,000	-	-	-	-	125,000
Painting pipes	25,000	25,000	25,000	25,000	25,000	125,000	250,000
Rehab/Paint Wells	55,000	55,000	55,000	55,000	55,000	275,000	550,000
General repair and maintenance	25,000	65,000	65,000	65,000	65,000	325,000	610,000
Total	213,000	270,000	145,000	145,000	145,000	725,000	1,643,000
<u>Wastewater System (406-3501)</u>							
Rebuild LS Control & Piping	115,000	115,000	115,000	115,000	115,000	575,000	1,150,000
Bypass Pumps	80,000	80,000	80,000	-	-	-	240,000
L/S motor, pump and valve replacem	150,000	150,000	150,000	90,000	90,000	450,000	1,080,000
Manhole Rehab/Smoke Testing	110,000	110,000	110,000	35,000	35,000	175,000	575,000
General repair and maintenance	25,000	75,000	75,000	75,000	75,000	375,000	700,000
CCTV System for Sewer Inspection	147,030	-	-	-	-	-	147,030
Generator	75,000	75,000	75,000	-	-	-	225,000
Total	702,030	605,000	605,000	315,000	315,000	1,575,000	4,117,030
<u>Wastewater Plant (406-3503)</u>							
General repair and maintenance	25,000	110,000	110,000	110,000	110,000	550,000	1,015,000
Welding & painting of pipes & tanks	45,000	45,000	45,000	45,000	45,000	225,000	450,000
Reuse Pumping Station VFD Repl.	15,000	-	15,000	-	15,000	30,000	75,000
Treatment Train Rehab	200,000	-	-	-	-	-	200,000
L/S motor, pump and valve replacem	90,000	90,000	90,000	90,000	90,000	450,000	900,000
Lift Station Rehab	35,000	-	35,000	-	35,000	70,000	175,000
Blower Repair/Replacement	25,000	25,000	25,000	25,000	25,000	125,000	250,000
GST #1 Tank Cover Replacement	-	-	-	-	-	-	-
Bypass pumping for critical repump	75,000	75,000	75,000	75,000	75,000	375,000	750,000
Total	510,000	345,000	395,000	345,000	395,000	1,825,000	3,815,000
Total	1,715,030	1,555,000	1,480,000	1,140,000	1,190,000	5,800,000	12,880,030
<u>General Contingency</u>	150,000	150,000	150,000	150,000	150,000	750,000	1,500,000
Total Funding Request	1,865,030	1,705,000	1,630,000	1,290,000	1,340,000	6,550,000	14,380,030

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name:	Water and Sewer Utility Vehicle Replacement
Fiscal Year:	2020/21
Priority:	High
Department:	Water and Wastewater Utility
Division:	Public Utilities

DESCRIPTION/JUSTIFICATION

Annual fleet replacement program. The following vehicles/equipment will be replaced in the upcoming fiscal year:

Year	Division	Fleet #	Year	Make	Model	Est. Mileage	Est. Cost
FY 2020/21		3303	4763	Ford	F-250 Utility	48,000	
Total:							\$ 48,000

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	48,000	72,000	92,000	222,000	142,000	786,000	1,362,000
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 48,000</i>	<i>\$ 72,000</i>	<i>\$ 92,000</i>	<i>\$ 222,000</i>	<i>\$ 142,000</i>	<i>\$ 786,000</i>	<i>\$ 1,362,000</i>
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Veh replacement Fund (407)	-	48,000	72,000	92,000	222,000	142,000	786,000	1,362,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 48,000</i>	<i>\$ 72,000</i>	<i>\$ 92,000</i>	<i>\$ 222,000</i>	<i>\$ 142,000</i>	<i>\$ 786,000</i>	<i>\$ 1,362,000</i>

OPERATIONAL IMPACT

The City strives to replace vehicles every five to seven years. There should be no increase in operating costs to the budget for the replacement vehicles as the operating costs already exist in the budget. There will be an increase in operating costs for the new Utility Vehicle for annual maintenance and fuel expenses.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	250	250	250	250	250	1,250	2,500
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ 250</i>	<i>\$ 1,250</i>	<i>\$ 2,500</i>				

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Water Infrastructure Expansion - SR426/CR419 Phase II widening	Project #: 17-001
Department: Water and Wastewater Utility	
Location: SR426/CR419	Priority: Low
Strategic Goal: Natural and Built Systems	
Objective: Eliminating existing infrastructure deficits	

DESCRIPTION/JUSTIFICATION	
Water Main upgrade and installation to coincide with roadway widening. Per the City's potable water master plan, staff has coordinated the design and installation of a new potable water main along State Road 426 to coincide with the anticipated roadway widening. Pre-payment will be required to FDOT to escrow funds for roadway expansion project. Payment is due in April 2020.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	2,000,000	500,000	-	-	-	-	-	500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 2,000,000</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Water and Sewer Fund (401)	2,000,000	-	-	-	-	-	-	-
Renewal & Repl Fund (406)	-	-	-	-	-	-	-	-
Vehicle Repl Fund (407)	-	-	-	-	-	-	-	-
Water Impact Fee Fund (408)	-	500,000	-	-	-	-	-	500,000
Sewer Impact Fee Fund (409)	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
WS Bonds, Series 2020	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 2,000,000</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>				

OPERATIONAL IMPACT								
Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Stormwater Fund (410)

STORMWATER	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 250,000	\$ 753,000	\$ 615,000	\$ 70,000	\$ 312,000	\$ 782,000	\$2,782,000
CIP-Stormwater							
Allendale Drainage Improvements	-	-	150,000	-	-	-	150,000
East Mitchell Hammock Road - Dr Impr	-	80,000	70,000	70,000	-	-	220,000
F Panther Street Ditch Piping	200,000	300,000	-	-	-	-	500,000
Stormwater Master Plan	-	150,000	-	-	-	-	150,000
F Twin Rivers Boulevard Drainage Impr	50,000	-	-	-	-	-	50,000
CIP-Vehicles (407)							
Vehicle Replacement (Stormwater)	-	223,000	395,000	-	312,000	782,000	1,712,000
Capital Outlay							
Asphalt Zipper	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

STORMWATER	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Department Total	\$ 250,000	\$ 753,000	\$ 615,000	\$ 70,000	\$ 312,000	\$ 782,000	\$2,782,000
SOURCE OF FUNDS							
Vehicle Replacement Fund (407)	-	223,000	395,000	-	312,000	782,000	1,712,000
Stormwater Fund (410)	250,000	530,000	220,000	70,000	-	-	1,070,000

Items denoted with an "**F**" are funded in the FY 2020-21 Adopted Budget.

CIP forms are included for all capital improvement projects (CIP) funded in the current year. Forms are not required for capital outlay requests.

Ten Year CIP

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Panther Street Ditch Piping	Project #: 16-001
Department: Stormwater Maintenance	
Location: Panther Street	Priority: High
Strategic Goal: Natural and Built Systems	
Objective: Maintain and enhance stormwater management	

DESCRIPTION/JUSTIFICATION

Panther Street has a historic agricultural ditch. The area has become residential and the ditch line is a maintenance burden and has the potential for residential hazardous elements. The plans for piping have already been designed and the ditch will be piped in phases to spread the cost of several budget years

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	200,000	300,000	-	-	-	-	500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Stormwater Fund (410)	-	200,000	300,000	-	-	-	-	500,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

Project Name: Twin Rivers Boulevard Drainage Improvement	Project #: PW2106
Department: Stormwater Maintenance	
Location: Riverside	Priority: High
Strategic Goal: Natural and Built Systems	
Objective: Maintain and enhance stormwater management	

DESCRIPTION/JUSTIFICATION

Twin Rivers Boulevard has a significant slope where the road sheetflows to an undersized pipe and inlet. This results in private property receiving sheetflow. The undersized pipe outfalls to a storm pond behind private properties where it discharges to nearby conservation area. The addition of an extra inlet and pipe leading through an existing easement will assist in dividing the road drainage and outfalling to the pond area. Design has been done in house. Construction will be undertaken by an outside contractor.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	50,000	-	-	-	-	-	50,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ 50,000</i>				
Source of Funds	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Stormwater Fund (410)	-	50,000	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ 50,000</i>				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 26-30	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
New Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Operating Impact for Capital Projects 5 Year Summary

Operating Impact for Capital Improvement Projects funded in FY 2020-21		Total	FY 20/21 Adopted	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 26-30 Projected	Estimated Total Cost
Operating Impact - Five Year	Long-term Operating Costs Associated	\$ 15,750	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ 90,000	\$ 174,750
Transportation Impact Fee Fund (102)	MHR WB Turn Ln at Alafaya Woods Blvd	Annual roadway maintenance/staff time	-	1,500	1,500	1,500	1,500	7,500	13,500
Local Option Gas Tax Fund (105)	Annual Road Resurfacing	No impact to operating budget	-	-	-	-	-	-	-
	Lockwood Road Bridge Repair	Annual roadway maintenance/staff time	1,500	1,500	1,500	1,500	1,500	7,500	15,000
Vehicle Replacement Fund (302)	A Veh Replacement - Police Department	Regular maintenance/Mechanic time	750	750	750	750	750	7,500	11,250
	A Veh Replacement- Fire Department	Regular maintenance/Mechanic time	1,000	1,000	1,000	1,000	1,000	5,000	10,000
	A Veh Replacement - Public Works Dept.	Regular maintenance/Mechanic time	500	500	500	500	500	2,500	5,000
	A Veh Replacement - Information Tech.	Regular maintenance/Mechanic time	250	250	250	250	250	1,250	2,500
	A Veh Replacement - Recreation and Parks	No impact to operating budget	500	500	500	500	500	2,500	5,000
3rd Generation Sales Tax Fund (304)	SR426/CR419 Phase II Widening	Annual roadway maintenance/staff time	2,000	2,000	2,000	2,000	2,000	10,000	20,000
	Geneva Drive Realignment	Annual roadway maintenance/staff time	2,000	2,000	2,000	2,000	2,000	10,000	20,000
Information Technology Fund (320)	Site Secure camera and burglar PD	Security monitoring	7,000	7,000	7,000	7,000	7,000	35,000	70,000
Utilities Fund (401-417)	A Vehicle Replacement (Utilities)	Regular maintenance/Mechanic time	250	250	250	250	250	1,250	2,500

A - Estimated life of new vehicles is 5 years, while the Fire engine is 7 years. It is projected that the reduction in operating costs associated with the vehicles which are being replaced and disposed of will help offset the increase in operating costs associated with the new vehicles noted above.



APPENDIX

Glossary and Budget Terms

ACCUAL

A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

ACTUAL

Previously occurred, i.e., monies, which have already been used or received, as opposed to budgeted monies that are estimates of possible monies to be spent or received.

AD VALOREM TAX

A tax paid on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market or "just" value is determined by the County Property Appraiser as of January 1 of each year, under the guidelines of Chapter 193, Florida Statutes.

APPROPRIATION

A specific amount of funds authorized by the City Council to which financial obligations and expenditures may be made.

ASSESSED VALUATION

A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

AUDIT

An official inspection of the City's financial records performed by an independent certified public accountant.

BALANCED BUDGET

Total estimated receipts, including balances brought forward, equal total appropriations and reserves.

BOND

A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

BUDGET

An estimate of probable income and expenditures for a fiscal year period, (October 1 - September 30) with a program or organizational plan for maintaining a proper balance between the two.

CAPITAL EXPENDITURES

Permanent additions to the City's fixed assets which include projects such as road improvements, land acquisition, facilities and park construction or renovation, and replacement or acquisition of equipment and vehicles. Capital expenditures generally have a value of \$25,000 or more, have a minimum useful life of five years and are included in a separate capital budget plan.

CAPITAL OUTLAY

Items with a per unit cost value of more than \$5,000 such as office equipment or furniture, computer hardware and similar items with a useful life of one year or more.

DEBT SERVICE

Payments of annual principal and interest on long and short-term debt issues of the City.

Glossary and Budget Terms

FIDUCIARY FUNDS

Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds.

EQUITY AND POOLED CASH (NET)

The cash position of an enterprise fund at the beginning or end of a fiscal year net of liabilities such as accounts payable, wages and contracts payable and utility customer deposits.

ESTIMATED REVENUES

Annualized projections of income to be received in a fiscal year.

FISCAL YEAR

The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following calendar year.

FTE

Full time equivalent position, which is calculated on the basis of the number of hours that a position is budgeted (i.e. 1 FTE = 2080 hours, .5 FTE = 1040 hours, .25 FTE = 520 hours).

FUND

An accounting entity that has a set of self-balancing accounts and that records all financial transactions or specific activities of government functions.

FUND BALANCE

Surplus of income over expenditures (i.e. prior years' surplus) within a fund that is carried over from prior years and may be appropriated in the budget to support anticipated expenditures.

FUND TYPES

General Fund

Accounts for most of the general operating revenues and basic operational services associated with City government. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds

Account for the receipts from revenue sources that are legally restricted for specific activities. (i.e., Impact Fees, Local Option Gas Tax, Law Enforcement Block Grant).

Capital Improvement Funds

Account for the acquisition and construction of major capital facilities. These funds are limited to accounting for the receipts and the expenditures on capital projects.

Debt Service Funds

Account for the financing of general long-term debt principal and interest.

Enterprise Funds

Account for operations financed and operated in a manner similar to private business enterprises. (i.e., Water/Wastewater and Stormwater).

Glossary and Budget Terms

Internal Service Funds

Account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Trust and Agency Funds

Account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

GENERAL OBLIGATION BOND (GOB)

Also known as a “full faith and credit bond” is one of four basic forms of long term debt that pledges the general credit and taxing powers of the borrowing government jurisdiction. Since the power to levy and collect property taxes provides the basic security to these bonds, voter approval is required for issuance.

MILLAGE RATE

The rate at which real and personal property is taxed, with one mill equal to \$1.00 per \$1,000 of assessed taxable value. For example, a property tax rate of 2.5 mills would mean a tax of \$2.50 per \$1,000 of assessed taxable value.

NASCENT

Beginning to exist or develop.

OPERATING BUDGET

That part of the City budget, which accounts for income used to support expenditures, which are annually recurring.

OPERATING EXPENSES Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlay.

PERSONAL SERVICES EXPENSE

Expenses for salaries, wages, workers compensation, health/life insurance and retirement contributions provided to employees of the City.

PROPERTY TAX RATE

Taxes derived from all non-exempt real and personal property located within the County. Property taxes are computed on the basis of multiplying the millage rate by the value of real or personal property expressed per thousand.

PIP

Poured-in-Place.

ROLL-BACK MILLAGE RATE

The tax rate, which produces the same amount of taxes as, levied in the prior year when calculated against the current year's tax base exclusive of new construction.

SJRWMD

St Johns River Water Management District.

TRANSFERS

Internal movements of revenue among funds in the budget, to provide needed sources of financing or reimbursements for expenses incurred on behalf of another fund.

Glossary and Budget Terms

TRIM (Truth in Millage law)

A statutory process which requires a specific (Truth in Millage) method of calculating the tax rate, form of notice to advise the public of proposed taxes for various taxing authorities, and public hearing and advertisement requirements to adopt final budgets and millage rates.

USER FEE

Charges for specific services rendered only to those paying such charges (i.e. water/wastewater service fees and recreational fees).