



CITY OF OVIEDO

FY 2022-23 PROPOSED BUDGET



CITY OF OVIEDO
PROPOSED ANNUAL BUDGET
FOR THE 2022-23 FISCAL YEAR
OCTOBER 1, 2022 THROUGH
SEPTEMBER 30, 2023



CITY COUNCIL

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Mayor

Bob Pollack

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City Manager

Jerry Boop

Finance Director

Kelly R. Jones

Assistant Finance Director

Nadia Todor

Budget Officer

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CITY OF OVIEDO FLORIDA

400 ALEXANDRIA BLVD • OVIEDO, FLORIDA 32765

407-971-5555 • WWW.CITYOFOVIEDO.NET

July 30, 2022

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

Respectfully submitted, is the FY 2022-23 Proposed Annual Budget. The total Proposed Budget for all City funds combined is \$84.43 million, an increase of \$1,560,228 from the FY 2021-22 Adopted Budget. Exclusive of interfund transfers, the total FY 2022-23 Proposed Budget of \$75.77 million is \$2,845,488 or 3.90% more than the FY 2021-22 Adopted Budget.

Budget Outlook:

The outbreak of the COVID-19 pandemic at the beginning of 2020 pushed the United States economy into a decline which was further intensified in 2022 by raising inflation, global inventory shortages, and volatile labor markets. In May of 2022, consumer prices rose 8.6 percent, a 40-year high, according to the U.S. Bureau of Labor Statistics, and the end of this surge is unpredictable. Inflation affects the prices of all goods and services and puts an upward pressure on wages and budget as employees are struggling to keep pace with the raising prices. Although the Proposed FY 2022-23 budget reflects the needs of the City, it is critical to remain vigilant to the challenges presented by raising inflation and a potential economic downturn. Major consumption-based revenue sources with the potential of being impacted by an economic downturn were reduced - State Shared Revenues declined 1.58% in FY 2022-23 as compared to FY 2020-21 actuals; State Half Cent Sales Tax declined 3.34%; Local Option Gas Tax declined 1.04%; and 3rd Generation Sales Tax declined 9.59%. Fiscal uncertainty required difficult decisions in order to balance the budget. The departments reduced non-essential travel and training, reorganized programs and events to save costs and increase efficiency, and provided savings wherever possible. The budget, as offered, responds effectively to the Council's direction regarding the requested needs of the City. It also seeks to respond to the many challenges our citizens and employees face.

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. General Fund Operating Revenues changes are as follows:

- The primary revenue source that funds City of Oviedo general operations continues to be property taxes. The General Fund is balanced using a proposed operating millage rate of 5.3350 mills. Ad Valorem revenues show a 13.87% increase over the FY 2021-22 Adopted Budget.
- State Revenue Share and Half Cent Sales Taxes have rebounded from the precipitous decline caused by COVID-19, however these revenues are among the most sensitive to an economic downturn. The State Revenue Share is projected to decrease -0.06% in FY 2022-23 as compared to the FY 2021-22 Adopted Budget, and the Half Cent Sales Tax is expected to increase a conservative 2.47%.
- Due to the pandemic, Parks and Recreation suffered a significant retraction in participation in programs and special events. Collection of Recreation Activity Fees reduced from \$1,579,735 in FY 2018-19 to \$502,454 in FY 2019-20, a decrease of \$1,077,281. Favorably, participation has rebounded and the FY 2022-23 Proposed budget is projecting \$1,481,628 in Recreation Activity Fees.

Local Option Gas Tax Revenues

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 taxes are consumption-based and only slightly increased year-over-year due to enhanced fuel efficiencies. Gas Tax revenues are projected to increase \$4,425, or 0.63%, in FY 2022-23 as compared to the FY 2021-22 Adopted Budget.

3rd Generation Sales Tax Revenues

In 2014, Seminole County Voters approved the 3rd Generation Penny Sales Tax Referendum. Similarly to the Half-cent Sales tax, the 3rd Generation Sales Tax Revenue is impacted by consumer spending and the overall state of the economy. The FY 2022-23 Proposed Budget projects a -7.11% decrease as compared to the FY 2021-22 Adopted Budget.

American Rescue Plan Act Fund (Grant Revenue)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020, provided reimbursement of \$959,120 for the City's COVID-19 related expenses incurred in FY 2019-20 and FY 2020-21. On March 22, 2021, President Joseph R. Biden Jr. signed into law the American Rescue Plan Act of 2021 (ARPA). Allocated within this Legislation is \$362 billion in Coronavirus State and Local Fiscal Recovery direct payments to address the economic effects of COVID-19 on State, Local and Tribal Governments in the United States. The City of Oviedo received its first allocation of \$10,482,867 in October of 2021 which was included in the FY 2021-22 Amended Budget. Any unspent funds will be carried over into FY 2022-23. The second allocation of \$10,482,867 is not yet received and is expected to occur in 2022. As per guidance provided by the U.S. Treasury, \$10,000,000 of the allocated funds are earmarked to mitigate revenue losses and can be spent on any government service or activity. The City elected to fund facilities maintenance and capital assets that have been deferred for many years due to lack of funding. The ARPA grant revenue will allow for a significant improvement of the city's infrastructure.

FY 2022-23 PROPOSED BUDGET OVERVIEW

Pursuant to Chapter 200.065 (4), Florida Statutes (TRIM), the City Council has formally set the tentative millage rate on July 18, 2022. The millage levy represents the maximum millage rate that can be set by the City Council. In other words, the rate can be maintained or lowered at the September public hearings, but not increased without re-noticing the residents.

At its July 18, 2022 meeting, City Council adopted the FY 2022 tentative millage rates, and on September 19, 2022, the City Council will formally establish the final millage rates to be levied for FY 2022-23. The FY 2022-23 Proposed Budget is predicated on increasing the FY 2021-22 total City millage rate which is comprised of the Ad Valorem Millage and the General Obligation Bond Millage from 5.2820 mills to 5.4750 mills, an increase of 0.193 mills.

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 annual debt payments. The reduction in the General Obligation Bond Millage Rate has been incorporated into the Ad Valorem Millage Rate. Based on this, the proposed budget is established using the reduction in the General Obligation Bond Millage Rate and increasing the Ad Valorem Millage Rate by 0.0145 mills from 5.1275 mills to 5.1420 mills to support General Fund operations. In addition, a proposed millage rate increase of 0.1930 mills will increase the total millage rate to 5.4750 mills. Setting the millage rate for the General Fund at 5.3350 mills will result in a citywide tax increase of 13.3590% above the rolled back rate of 4.7063 mills.

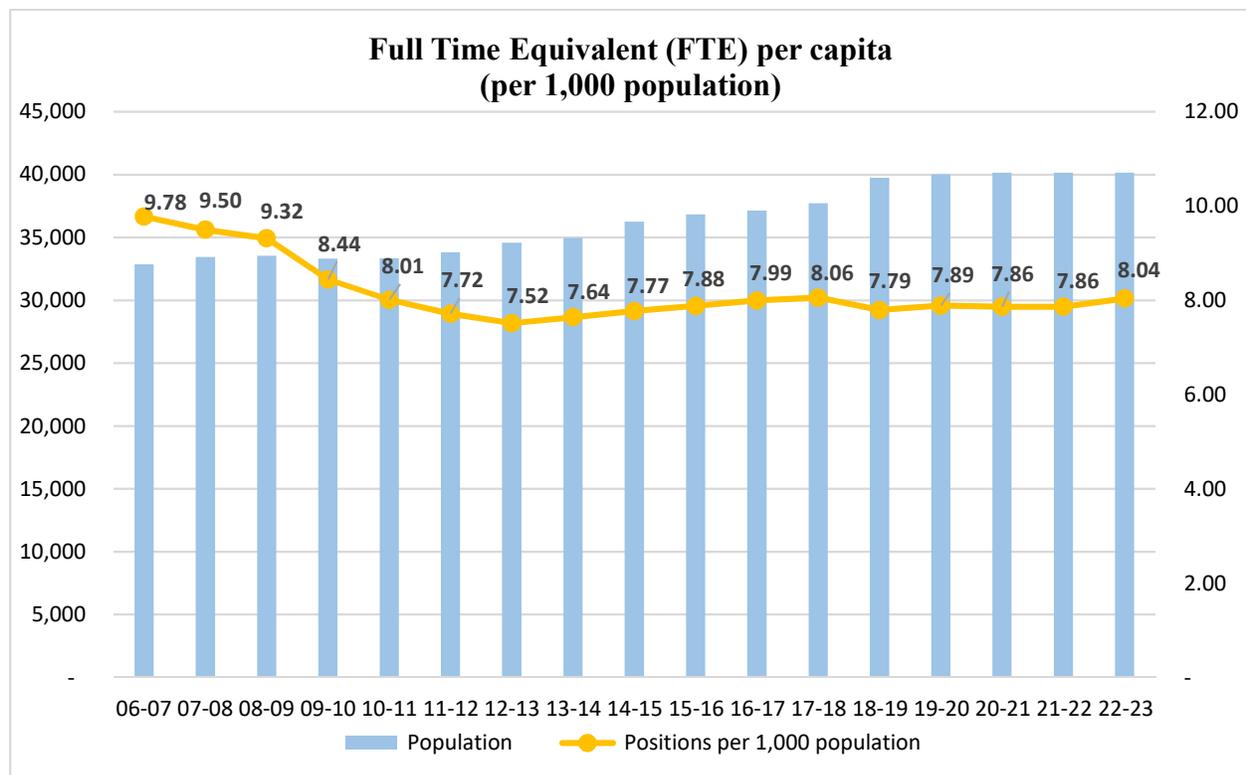
The Gross Taxable Value for 2022 increased by \$336,503,343 or 10.14% over the 2021 Final Gross Taxable Value. With the exception of modest increases projected for the Utility Service Taxes; Franchise Fees Licenses Permits and Fees; Half Cent Sales Tax; all other revenues are either flat or declining.

FY 2022-23 PROPOSED BUDGET OVERVIEW, CONTINUED

When preparing for the upcoming fiscal year, staff prepared financial trend projections for FY 2022-23 which were used by the City Departments in the development of the FY 2022-23 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.

The following “budget highlights” provide a concise summary of the FY 2022-23 Proposed Budget:

- ❖ Excluding new construction of \$25.36 million, the City’s tax base increased by \$311.1 million or 9.38%, which was due to an increase in market values. Some of this increase was offset by the 3% Save Our Homes inflation adjustment.
- ❖ For the City of Oviedo, a home assessed at \$250,000 in 2021, adjusted by 3% for save our homes inflation, and less the \$50,000 homestead exemption, will pay approximately \$80 more in City property taxes in 2022.
- ❖ The size of the City’s workforce for FY 2022-23 is projected to increase from 315.70 FTE’s (full-time equivalent positions), in FY 2021-22 to 322.825 FTE’s in FY 2022-23. The workforce (both full-time and seasonal) will have 1.575 more positions than it did at its peak in FY 2006-07. The Employee to Citizen population ratio will be 8.04 per 1,000.



- ❖ The FY 2022-23 total payroll (salaries and benefits) for all operating funds of \$31,253,112 is \$2,853,745 or 10.05% more than the total adopted payroll for FY 2021-22.

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, Workforce and Payroll, Capital Improvements Program and several supporting funds.

FY 2022-23 PROPOSED BUDGET OVERVIEW, CONTINUED

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.

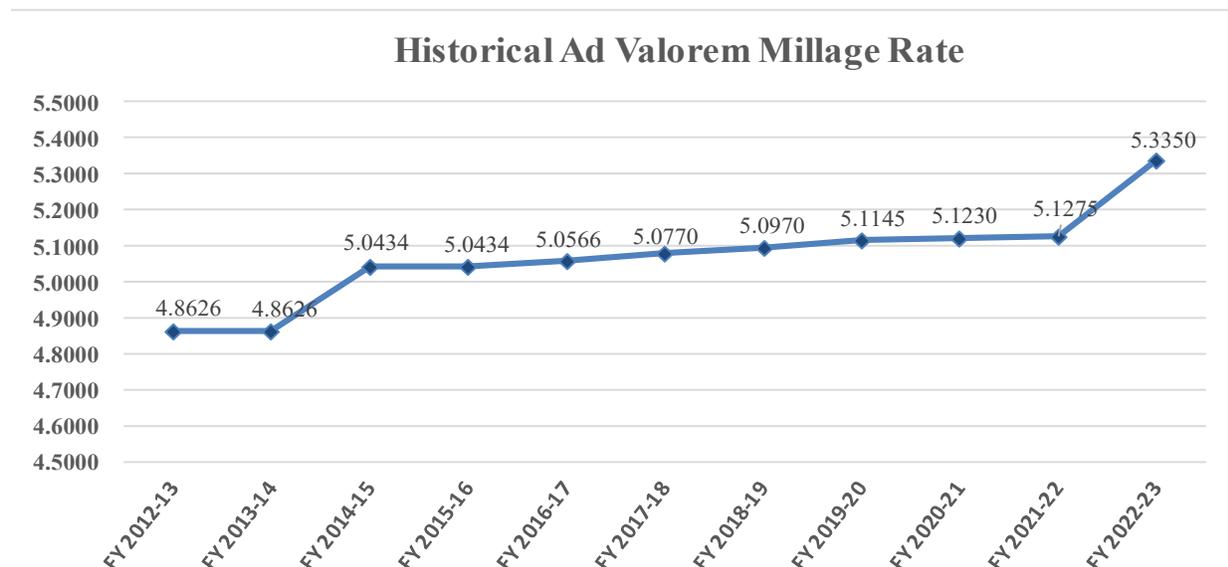
MILLAGE RATE HISTORY

The Proposed General Fund Ad Valorem millage rate for FY 2022-23 is 5.3350 mills. The Ad Valorem millage rate is 13.3590% greater than the rolled back millage rate of 4.7063 mills. The millage rate for the General Obligation Bond is 0.1400 mills. The combined millage rate for FY 2022-23 is 5.4750 mills, which represents a millage increase of 0.1930 mills over the FY 2021-22 combined millage rate.

Historical Millage Rate Analysis

Tax Year	Budget Year	Ad Valorem Millage	GO Bond Millage	Total City Millage	City Gross Taxable Value	Budgeted Ad Valorem Revenues *	Final Gross Taxable Value
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	3,193,480,159
2021	FY 2021-22	5.1275	0.1545	5.2820	3,318,645,591	15,674,499	3,318,645,591
2022	FY 2022-23	5.3350	0.1400	5.4750	3,655,148,934	17,848,249	3,655,148,934

* 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%.



TAX BASE SUMMARY

Based on the Certification of Taxable Value provided by the Seminole County Property Appraiser on June 23, 2022, the City's tax base increased by \$336.5 million or 10.14% compared to last year.

Annexations and the reassessment of existing real properties total 184.2 million in FY 2022-23, or 5.22% of the 2022 real property base.

The change in taxable values between 2021 and 2022 are reflected below for the major categories of real property. Inclusive of new construction valued at \$25.36 million, the total real property base increased \$332.97 million or 10.42%.

Real Property Category	2022 Taxable Value	2021 Taxable Value	% Change
Residential	2,714,633,474	2,479,304,578	9.49%
Commercial	676,043,989	598,142,974	13.02%
Industrial	51,270,073	47,205,012	8.61%
Institutional/Other	86,263,291	70,583,946	22.21%
Total *	3,528,210,827	3,195,236,510	10.42%

**excludes value of personal property*

A summary of the changes in the entire tax base between 2013 and 2022 is depicted below:

SUMMARY OF TAX BASE DATA										
<i>(all dollar amounts expressed in 1,000's)</i>										
Budget Year	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
FINAL Gross Taxable Value	1,851,054	1,905,914	2,034,309	2,172,045	2,298,064	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646
Tax Year	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
New Construction	24,451	35,381	37,382	26,060	71,989	118,720	94,536	28,326	14,951	25,358
Annexations	456	-	-	-	-	-	-	-	-	-
Re-assessment of Existing Properties	(48,184)	13,692	18,163	21,577	59,568	40,130	38,584	14,401	(13,195)	184,207
Personal Property	82,180	83,815	88,508	85,028	94,942	114,954	119,616	136,212	123,409	126,938
Tax Base Net Change	58,902	132,888	144,053	132,665	226,499	273,804	252,736	178,939	125,165	336,503
Gross Taxable Value	1,909,956	2,038,802	2,178,362	2,304,710	2,524,563	2,792,450	3,035,244	3,205,522	3,318,646	3,655,149
FINAL Gross Taxable Value	1,905,914	2,034,309	2,172,045	2,298,064	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646	3,655,149
% Inc (Dec) from Previous Year Final	2.96%	6.74%	6.77%	5.80%	9.60%	10.48%	8.77%	5.51%	3.92%	10.14%
Operating Millage	4.8626	5.0434	5.0434	5.0566	5.0770	5.0970	5.1145	5.1230	5.1275	5.3350
Ad Valorem *	8,916	9,871	10,547	11,071	12,176	13,521	14,748	15,601	16,166	18,525
CRA Revenues	-	-	-	(152)	(228)	(354)	(505)	(532)	(531)	(677)
Total Ad Valorem Revenues	\$ 8,916	\$ 9,871	\$ 10,547	\$ 10,919	\$ 11,948	\$ 13,168	\$ 14,242	\$ 15,068	\$ 15,635	\$ 17,848

**Ad Valorem budgeted revenues decreased from 96% to 95% during Budget Year FY 2016/17*

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 2022-23, the Gross Taxable Value of the City is \$1.75 billion greater than the Final Gross Taxable Value seen in FY 2013-14.

GENERAL FUND

The total general fund budget is \$36,277,840, which is \$1,717,142 or 4.97% more than the FY 2021-22 Adopted Budget of \$34,560,698.

The FY 2022-23 Proposed Budget is comprised of state and city revenues, as well as, tax revenues based on the ad valorem millage rate of 5.3350 mills, together these sources provide sufficient funds to accomplish the following:

- ✓ Maintains FY 2021-22 Service Levels,
- ✓ Funds a 4% salary increase for General Employees,
- ✓ Funds a 5.5% salary increase for Police bargaining employees,
- ✓ Funds 4% salary increase for Fire bargaining employees,
- ✓ Funds an increase in benefit costs,
- ✓ Funds overtime costs,
- ✓ Funds an 3% increase to health insurance premium rates,
- ✓ Funds a 10% increase in Workers Compensation rates,
- ✓ Funds a 10% 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 various capital and capital outlay items,
- ✓ Funds debt service for FY 2022-23,
- ✓ 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 increased by \$1,717,142 primarily due to the increase in property tax revenue and non-Ad valorem revenues. The increase in Ad Valorem revenues is due to an overall increase in the gross property value of the City of 10.14%, along with an increase in the Ad-Valorem millage rate of 0.2075 mills. Non-Ad Valorem revenues (excluding transfers and fund balance) reflect an increase of \$88,860 or 0.56% more than FY 2021-22 Adopted Budget. Transfers from several funds that are used to reimburse the General Fund for services provided, or offset expenses, decreased by \$123,028.

GENERAL FUND, CONTINUED

A comparison of the FY 2021-22 Adopted and FY 2022-23 Proposed budgets by major revenue category is depicted below:

Revenue Category	FY 2021-22	FY 2022-23	\$ Variance	% Variance
Ad Valorem	15,699,499	17,858,249	2,158,750	13.75%
Utility Taxes	4,841,165	4,868,700	27,535	0.57%
Business Receipt	140,500	137,400	(3,100)	-2.21%
Licenses, Permits, Fees	2,847,460	2,927,710	80,250	2.82%
Intergovernmental	4,406,324	4,471,096	64,772	1.47%
Charges for Services	2,978,274	2,878,777	(99,497)	-3.34%
Fines and Forfeitures	102,400	77,000	(25,400)	-24.80%
Other Revenues	464,108	508,408	44,300	9.55%
Transfers in	2,673,528	2,550,500	(123,028)	-4.60%
Use of Fund Balance	407,440	-	(407,440)	-100.00%
Total	\$ 34,560,698	\$ 36,277,840	\$ 1,717,142	4.97%

Property Taxes (General Fund)

The millage rate of 5.3350 mills will generate \$17,848,249 in property tax revenues (excluding delinquent tax payments of \$10,000) to support General Fund operations - an increase in property tax revenues of \$2,173,750 compared to the FY 2021-22 Adopted Budget. The FY 2022-23 Proposed 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 2022-23 Proposed Budget: \$17,848,249 - at 5.3350 millage rate
- FY 2021-22 Adopted Budget: \$15,674,499 - at 5.1275 millage rate

Non-Ad Valorem Revenues

Total non-ad valorem revenues of \$15,869,091 are \$88,860 or 0.56% more than the FY 2021-22 non-ad valorem base of \$15,780,231. The increase is conservative due to the current state of the economy. Increases are expected in the following: Utility Service Taxes of \$27,535; Franchise Fees of \$81,050; State Half Cent Sales Tax of \$67,873; and Miscellaneous of \$43,400. The increases were offset by decreases in Licenses and Permits of \$3,300; Development Service Fees of \$38,700; Recreation Activity Fees of \$61,472; Fines and Forfeitures of \$25,100.

The FY 2022-23 Proposed Budget doesn't includes a use of fund balance. 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 2021-22 Adopted and FY 2022-23 Proposed budgets by major expenditure category is depicted below:

Expenditure Category	FY 2021-22	FY 2022-23	\$ Variance	% Variance
Salaries	17,088,750	18,899,359	1,810,609	10.60%
Benefits	1,353,919	1,675,757	321,838	23.77%
Overtime	772,165	788,225	16,060	2.08%
Health Insurance	4,017,815	4,013,933	(3,882)	-0.10%
Workers Compensation	299,566	310,413	10,847	3.62%
Vehicle Replacement Fund	995,972	644,941	(351,031)	-35.25%
General Insurance	260,336	316,868	56,532	21.72%
Operating Expenses	6,951,181	8,139,341	1,188,160	17.09%
Capital Expenses	333,500	297,000	(36,500)	-10.94%
Transfers Out	372,757	285,282	(87,475)	-23.47%
Transfers Out - Debt	1,670,415	706,721	(963,694)	-57.69%
Reserve for Contingency	444,322	200,000	(244,322)	-54.99%
Total	\$ 34,560,698	\$ 36,277,840	\$ 1,717,142	4.97%

Debt Service and Lease Financing Support

Debt service and lease financing expenses decreased by \$963,694 from FY 2021-22. The decrease is due to the following:

- Payoff of the 2012A Public Improvement Refunding Revenue Bonds, a savings of \$720,622,
- Payoff of the 2012C Capital Improvement Refunding Revenue Bonds, a savings of \$61,123,
- Payoff of the 2012D Capital Improvement Refunding Revenue Bonds, a savings of \$106,762
- Payoff of the 2016 Equipment and the 2018 SCBA Equipment Leases, a saving of \$66,093
- Adjustments to the Debt Service Cost on existing Bonds/Notes of \$9,094

The General Fund's share of debt service includes debt service payments of \$706,721 or 1.95% of the FY 2022-23 Proposed General Fund budget, which is within the standard established by Budget policy guidelines which limits revenue bond debt to no more than 10% of General Fund operating revenues.

Transfers

Transfers Out from the General Fund in FY 2022-23 are projected at \$285,282, a decrease of \$87,475 from the FY 2021-22 Adopted Budget.

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 September 30, 2021 Comprehensive Annual Financial Report, states the General Fund unassigned fund balance is \$10,654,137. Based on the FY 2021-22 Amended Budget, and the FY 2022-23 Proposed Budget, the ending unassigned fund balance at September 30, 2023 is projected to be \$9,960,091, or 28.23% of FY 2022-23 budgeted expenditures, less transfers.

WATER AND WASTEWATER OPERATIONS

Revenues

The projected revenues for Water, Sewer, and Reclaimed Water for FY 2022-23 reflect a rate increase of 8.6% over the FY 2021-22 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. On January 13, 2022 City Council adopted Resolution No. 4174-22, amending Resolution No. 3019-15 by removing the Cap of 5% on the annual CPI-U adjustment. Per the Resolution, effective February 1, 2022, 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 May each year.

Expenses

The total operating budget for Water and Wastewater operations for FY 2022-23 (Water Production and Distribution, Wastewater and Reclaimed Water, Administration and Utility Billing & Customer Service) is \$9,451,781, which is a \$365,433 decrease over the FY 2021-22 Adopted Budget. Significant changes to the FY2022-23 Proposed Budget include the following:

- Decrease in Capital of \$1,055,000,
- Citywide salary increases of 4.00%,
- An increase in healthcare costs of 3%,
- An increase in Workers Compensation and General Insurance of 10%.

Transfers

Transfers out of the Water and Wastewater Operating Fund are projected to increase by \$355,690 in FY 2022-23. These include changes in the following:

- Decrease in the Transfer out to the General Government Debt Service Fund of \$108,
- Decrease in the Transfer out to the Utility Debt Service Fund of \$206,453
- Increase in the Transfer out to the Technology Improvement Fund of \$15,750.
- Increase in the Transfer out to the Renewal and Replacement Fund of \$546,501.

Total Budget

The total Proposed Budget for FY 2022-23 for the entire Utility System is \$24,067,067 compared to \$23,054,901 for FY 2021-22. 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 the net increase in personnel and operating expenses.

Cash Reserves (Utility Operating Fund)

Budget policy guidelines require that the City's Water/Wastewater Fund establish a working capital reserve equal to a minimum one hundred and twenty (120) days. The projected cash position on September 30, 2023, (not including capital reserves of \$3.15 million), is projected to be \$6.09 million. The annual index of the Water rate is set to ensure that the Water/Wastewater fund has 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 Annual Comprehensive Financial Report on September 30, 2021, the debt service coverage factor was 3.41. In other words, net utility revenues were more than three (3) 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 (\$1,295,562 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 (CRA) 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 July 18, 2022 meeting, the Oviedo CRA Governing Board was provided items for consideration in the FY 2022-23 CRA Budget. These items included the following:

- Financial Department Support Services;
- Façade Grant Program;
- Support Public Art Programming;
- CRA Administration;
- Third Party Audit of CRA Activities;
- Lift Station No 7 Relocation (construction);
- Historic Downtown Water Valve Replacement;
- Wood Street Sidewalks
- Looping and Hydrant Study;
- SR434 Preliminary Engineering Report

Building Services (\$585,400 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 six (6) one-year extensions available in the contract. The contract term was not to exceed seven (7) years. The contract is based on sharing of gross revenues whereby the City receives 28% 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 \$41,811 for FY 2022-23. Revenues for FY 2022-23 are estimated at \$585,400.

Solid Waste Fund (\$3,334,485 total budget)

The FY 2022-23 Solid Waste Fund Proposed Budget decreased by \$3,525 over the previous year. On September 21, 2020, City Council adopted Resolution No. 3958-20, approving an Exclusive Residential Solid Waste, Recycling, Yard Waste and Bulk Waste Collection, Transport, and Disposal Services Franchise Agreement with Waste Pro of Florida. The agreement became effective October 1, 2020. The initial term of the Agreement is five (5) years. At the option of the City, the agreement shall be automatically renewed for two (2) additional terms of one (1) year each. The proposed residential rate charged to customers for FY 2022-23 is \$25.00 per month. The City bills customers for the actual services provided, plus franchise and administrative fees.

There are two (2) main cost components of the Waste Pro contract, the collection cost and the disposal cost. Under the new agreement, the City pays Waste Pro a flat rate per customer of \$16.84 per month for residential solid waste and recycling collection. In addition, the City pays Seminole County actual costs each month for residential disposal and processing costs.

OTHER FUNDS, CONTINUED

Stormwater Utility Fund (\$2,920,503 total budget)

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 \$2.76 million in revenue in FY 2022-23, down from \$2.82 million in FY 2021-22. The change in revenue is due to an increase in the Stormwater ERU rate, along with an increase in usage of the Stormwater System.

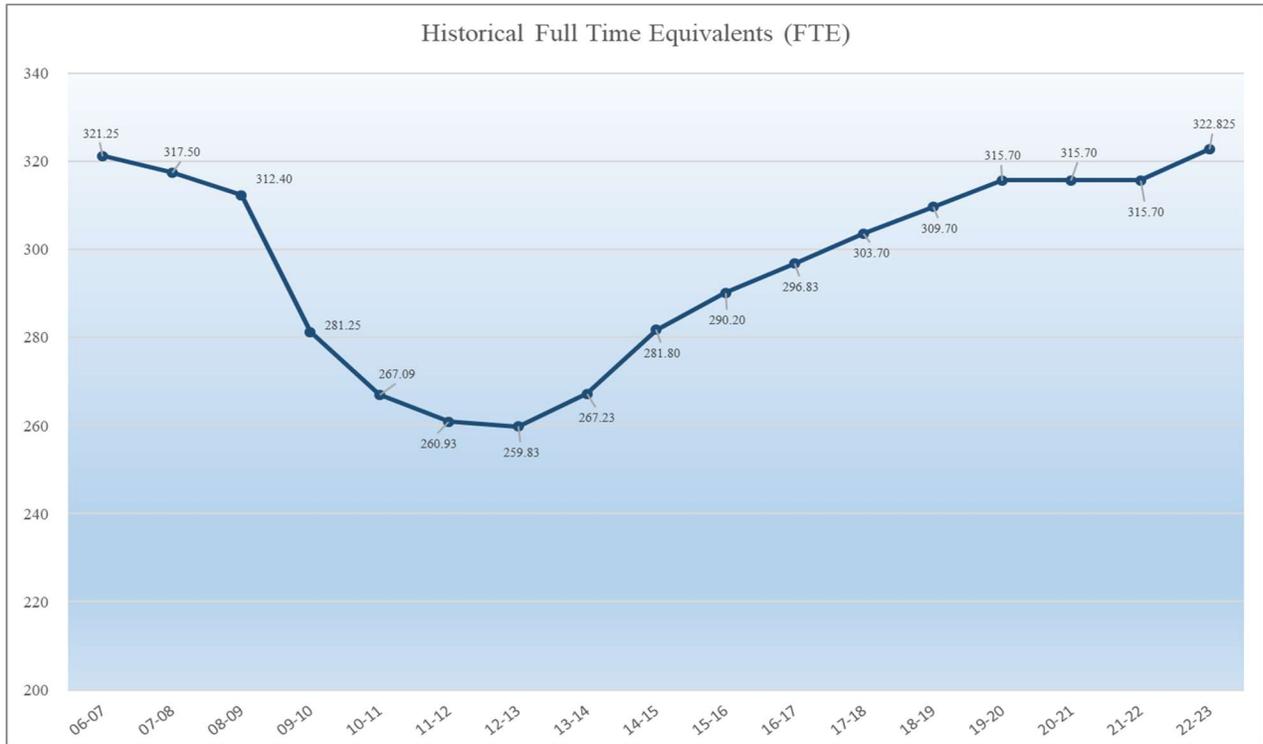
Golf Course Fund (\$1,886,117 total budget)

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). 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.

CITY WORKFORCE AND TOTAL PAYROLL

The total number of authorized full and regular part-time positions for FY 2022-23 for all funds and departments is projected at 322.825 full-time equivalent positions which is 1.575 positions over the FY 2006-07 peak of 321.25 full-time equivalent positions



In November 2020 Florida voters approved Amendment 2, the \$15/hour Minimum Wage Initiative, to the Florida Constitution, to incrementally increase the State’s minimum wage from \$8.65 to \$15.00 per hour by September 30, 2026. The City’s wages will be increased in August of 2022 to reach the \$15.00 per hour minimum. The FY 2022-23 Proposed Budget includes an additional 4.00% increase.

The citywide payroll of \$31.3 million for all operating funds combined, is an increase over the FY 2021-22 payroll of \$2,853,745 or 10.05%. The increase is the result of funding the following:

- A 4.0% salary increase for all full and part-time employees non-bargaining employees;
- A 5.5% salary increase for Police bargaining employees and 4% salary increase for Fire bargaining employees,
- An increase in health premiums of 3%, and the adjustment of employee health care coverage during FY 2021-22 as a result of qualifying events, for a cost increase of approximately \$15,952,
- Departmental adjustments to overtime, temporary positions, incentives, special event pay and sick-leave buy-back at a cost of \$135,182,
- Adjustments to FICA, retirement, pension and worker’s compensation within all departments reflect an increase of approximately \$604,295, primarily due to salary increases, pension rate adjustments within Public Safety and a 10.00% increase in Workers’ Compensation rates.

CITY WORKFORCE AND TOTAL PAYROLL, CONTINUED

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 by 3% for FY 2022-23. The cost of single (employee) coverage increased from \$14,233 to \$14,660 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 Retirement Contributions:* The City's total contributions for FY 2022-23 retirements are estimated at \$1,860,581. 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 2022-23 based on the Fire and Police Actuarial Reports. The Fire pension contribution rate increased from 10.80% in FY 2021-22 to 14.8% in FY 2022-23, while the Police pension contribution rate increased from 12.20% to 13.18%. For FY 2022-23, the Fire and Police pension accounts are budgeted at \$640,505 and \$700,543, respectively.
- *Workers' Compensation:* Workers' compensation coverage is provided by Public Risk Management (PRM). The FY 2022-23 workers compensation costs are budgeted at \$376,454, an increase of \$21,273 or 5.99% over the FY 2021-22 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 2022-23 from various dedicated funding sources for capital improvements is approximately \$7.57 million. Significant projects scheduled for FY 2022-23 include:

- Mitchell Hammock Road Left Turn Lane at SR434.
- Annual Road Resurfacing Project of City-maintained roadways.
- Annual Sidewalk and Curbing Maintenance.
- Stormwater Master Plan Projects.
- Lockwood Road Improvement Project.
- CR426 Sidewalk.
- McKinnon ditch pipping project.
- Mitchell Hammock Road West Bound Turn Lane at Alafaya Woods.
- Lockwood/Mitchell Hammock Road Turn Lane Improvement.
- CR419 Sidewalk.

SUMMARY COMMENTS

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 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. 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 01, 2020

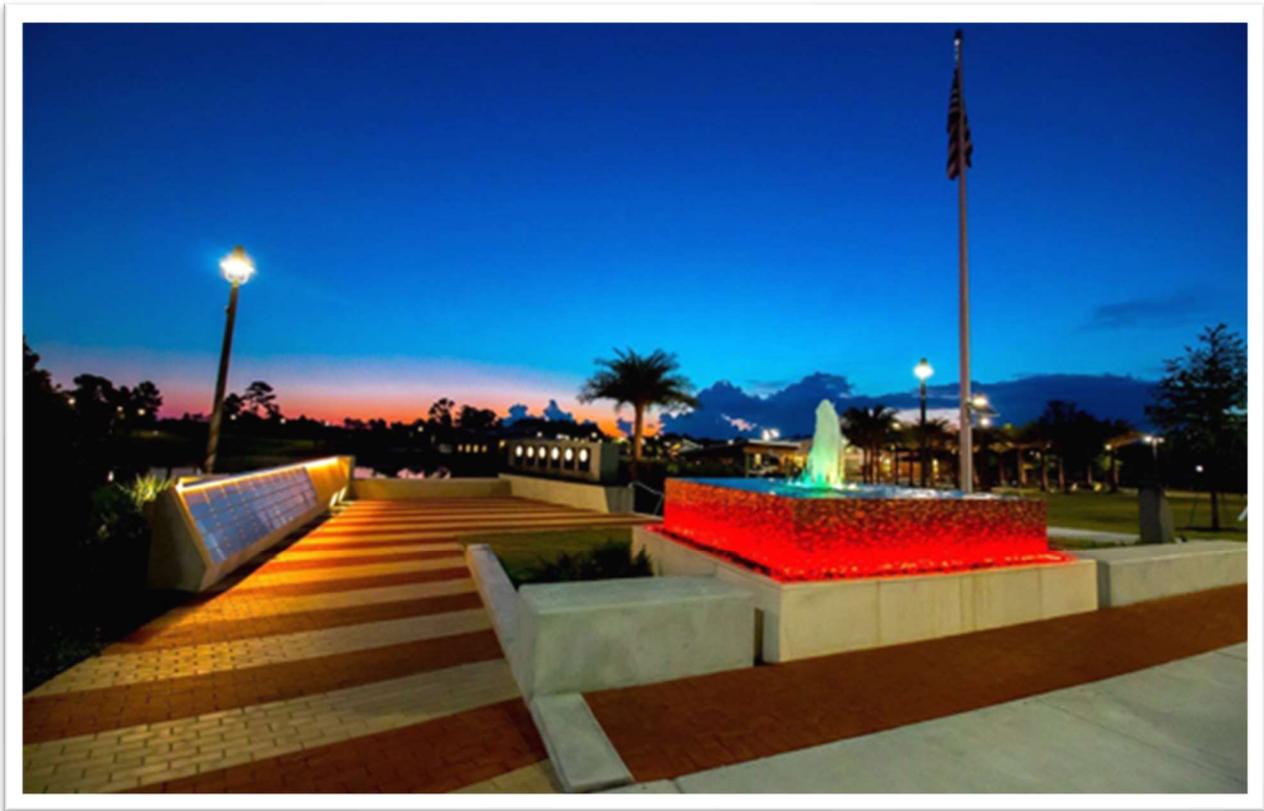
Christopher P. Morill

Executive Director



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Introduction Section



The Introduction Section provides the reader with an overview of City of Oviedo location, history and statistical information. It also includes the 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 and Fund Structure and Long-Term Financial Planning.

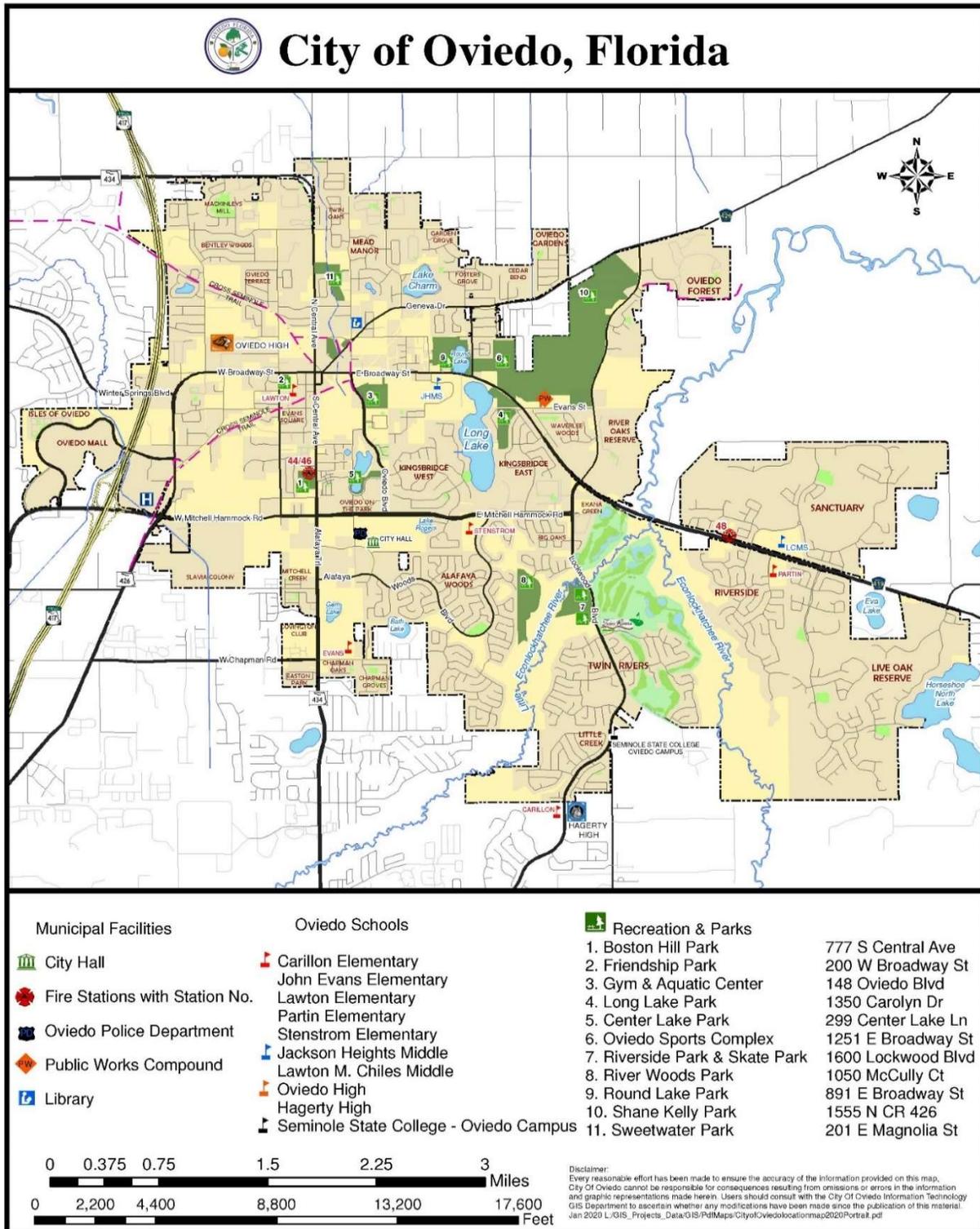




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Location Map

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 excellence. SCPS is the 12th largest school district in Florida and is 60th nationally. Projected student enrollment for the 2021-22 school year is 67,210. SCPS has perennially been recognized as an "A" -rated district by the Florida Department of Education. In 2019, all of Oviedo's Public Schools, which include 4 Elementary Schools, 2 Middle Schools, and 1 High School, were all "A" rated.

History of Oviedo

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.

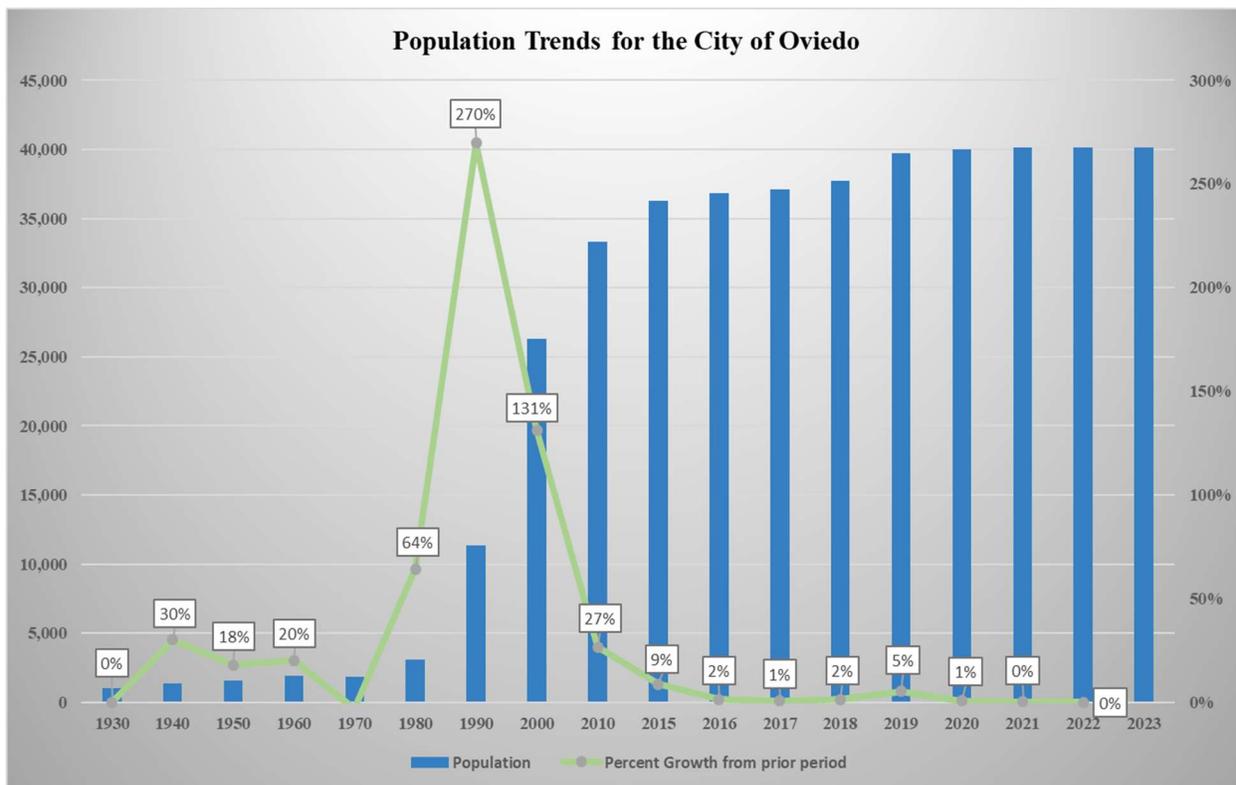
City of Oviedo - Statistical Information

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.



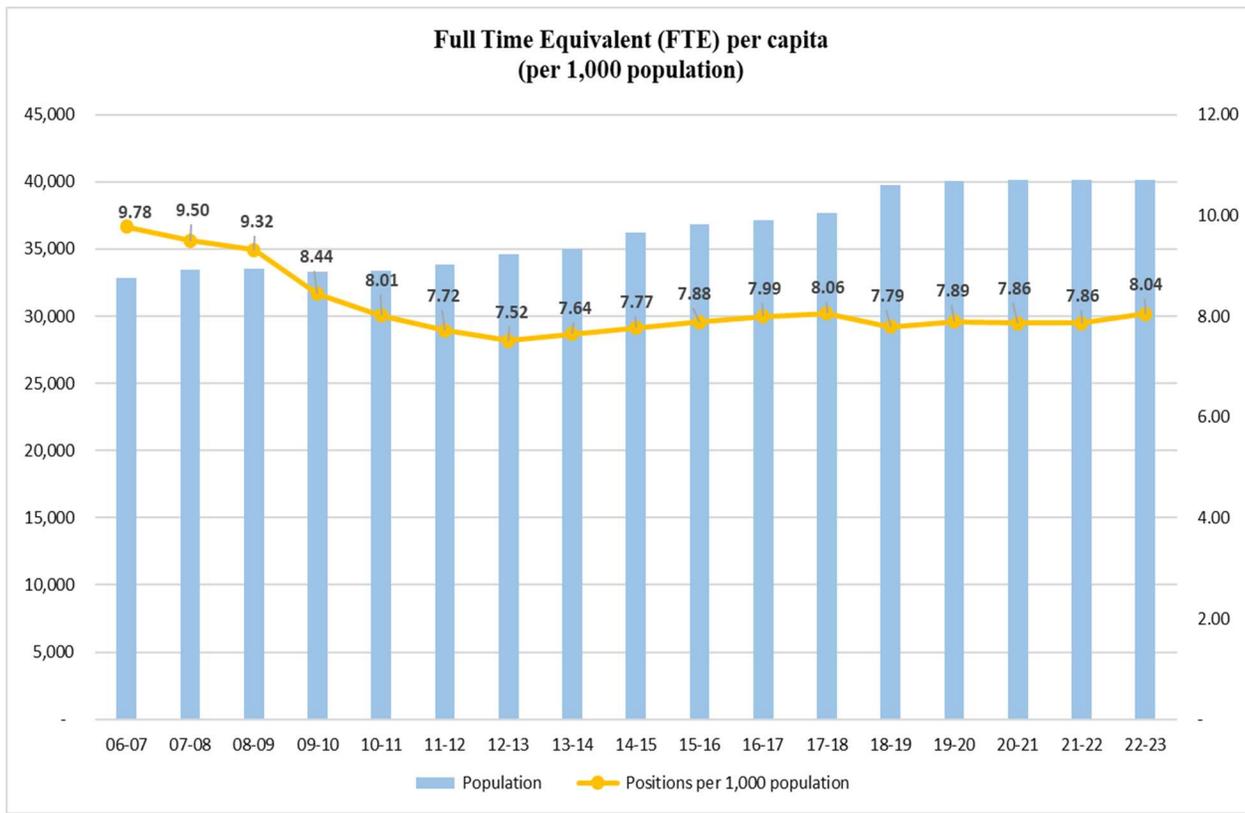
Population

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 2022-23 at 40,145 residents. The median age in the City is 36.3 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. 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, and will have 1.575 more full time equivalent (FTE) in FY 2022-23 than it did at its peak in FY 2006-07 at 321.25.

City of Oviedo - Statistical Information



City of Oviedo - Statistical Information

Housing

Homes in Oviedo are overwhelming single-family dwellings. Nearly 92% of homes in the City fit this description, with the remaining 8% 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 76.94% of City’s taxable value allocated to Residential properties.

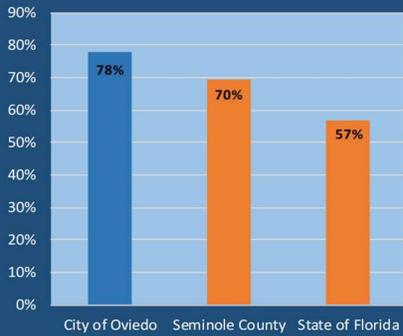
Residential vs. Commercial Taxable Values					
Year	Total Residential and Commercial Taxable Value	Residential * Taxable Value	% Residential	Commercial Taxable Value	% Commercial
2011	1,748,666,753	1,381,857,792	79.02%	366,808,961	20.98%
2012	1,769,312,999	1,401,958,787	79.24%	367,354,212	20.76%
2013	1,823,733,802	1,461,165,450	80.12%	362,568,352	19.88%
2014	1,950,494,547	1,572,967,800	80.64%	377,526,747	19.36%
2015	2,083,536,680	1,660,008,655	79.67%	423,528,025	20.33%
2016	2,213,036,333	1,761,309,097	79.59%	451,727,236	20.41%
2017	2,423,703,575	1,919,862,422	79.21%	503,841,153	20.79%
2018	2,667,553,553	2,095,028,535	78.54%	572,525,018	21.46%
2019	2,906,967,020	2,247,220,104	77.30%	659,746,916	22.70%
2020	3,057,268,517	2,363,765,296	77.32%	693,503,221	22.68%
2021	3,195,236,510	2,479,304,578	77.59%	715,931,932	22.41%
2022	3,528,210,827	2,714,633,475	76.94%	813,577,352	23.06%
* 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

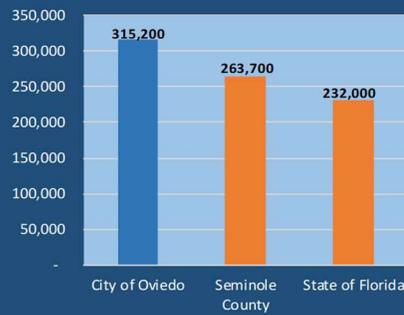
OWNER OCCUPIED HOUSING

Source: US Census Bureau, 2015-2019 American Community Survey



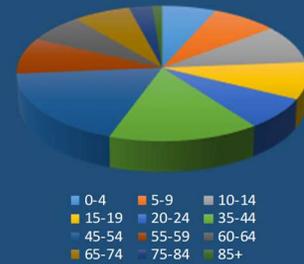
MEDIAN VALUE OF OWNER OCCUPIED UNITS

Source: US Census Bureau, 2015-2019 American Community Survey



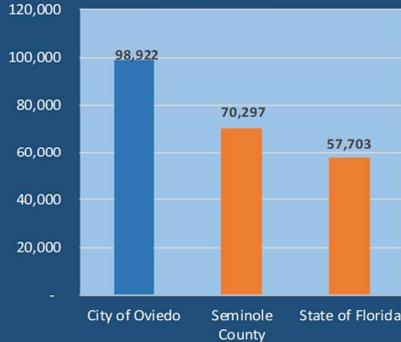
POPULATION BY AGE

Source: BEBR



MEDIAN HOUSEHOLD INCOME

Source: US Census Bureau, 2015-2019 American Community Survey

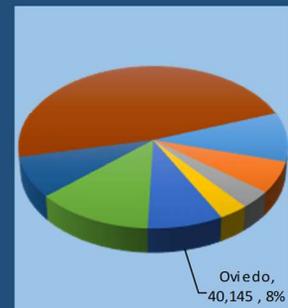


FULL TIME EQUIVALENT/CAPITA (per 1,000 population)



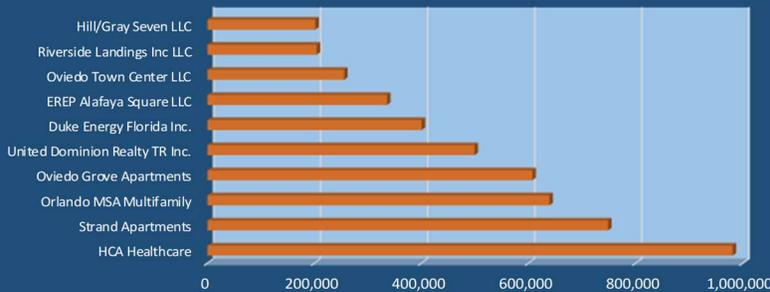
POPULATION BY CITY

Source: BEBR



2021 TOP TEN TAXPAYERS

Source: Seminole County Property Appraiser



- Altamonte Springs
- Casselberry
- Lake Mary
- Longwood
- Oviedo
- Sanford
- Winter Springs
- Unincorporated areas

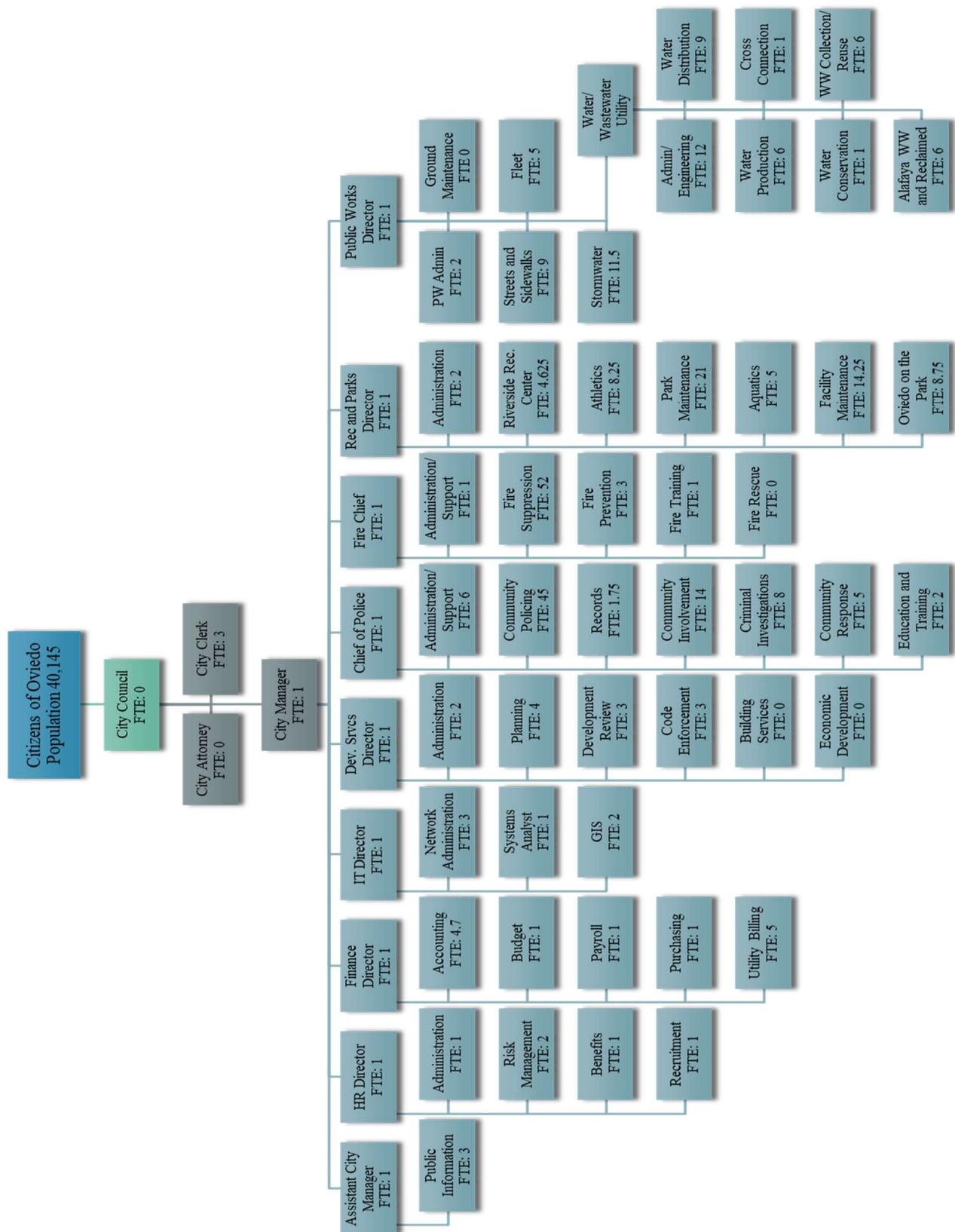
RESIDENTIAL VS. COMMERCIAL TAXABLE VALUES



POPULATION GROWTH IN THOUSANDS



City-wide Organizational Chart



Strategic Plan

Strategic Planning is a systematic process for drawing a vision of a community's future. In 2011 City Council, along with senior management staff, gathered to update, refine, and re-prioritize the goals and strategies for City of Oviedo. Key stakeholders worked closely to develop a plan that:

- Identifies priorities that are relevant to the present, as well as future political, financial and social context;
- Links goals and outcomes with current and upcoming planning efforts and decision-making processes within the City, neighboring jurisdictions, the region and the State;
- Outlines on-going activities to achieve the goals.

The Strategic Plan Goals were derived through articulating core community values and identifying and analyzing emerging trends and community issues. Planning efforts included interviews with the Council members and city staff and extensive research into the forces and trends bearing down on the city. By the end of the work sessions, Council and senior staff established 7 Strategic focus areas (known as SFAs) and 22 goals. Of the 22 goals, all are considered very important to keep the City of Oviedo the best place to live, work and play!

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

- Design of New Reclaim Tank for Wastewater Treatment Plan.
- Panther Street Ditch Piping Phase 2 Project completed.
- Lake Charm Drive Drainage Improvements commenced.
- Bid WMHWTP and OWRF Tank Projects.
- Updated Flood Plain Management Plan.
- Amended Floodway and Floodplain regulations in the City's Code of Ordinance.

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-

Strategic Plan

friendly building design practices during the review of new development and redevelopment 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 2021-22 through 2022-23

- 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 new reclaim tank for the West Mitchell Hammock Water Treatment Facility.

Years 2022-23 through 2027-28

- 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

- Solary Park Construction Completed.
- Completed Street Paving Projects: Mitchell Hammock Road, Lake Jessup Avenue,

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Adeline B. Tinsley Way, Whispering Woods, Waverly Woods, Lockwood Boulevard Bridge, and Geneva Drive.

- Geneva Drive to SR 434 Connector Road Design Commenced.
- Franklin Street Extension Design Commenced.
- Executed Citizens Bank Trail Agreement providing for trail connecting Solary Park to Oviedo Boulevard.
- Adopted new large vehicle parking in City parking lots and on-street parking spaces regulations.

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 2021-22 through 2022-23

- 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.

Years 2022-23 through 2027-28

- 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.

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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.

Accomplishments

- Amended Land Development Code (LDC) Articles III, IV, VI, X, XIII, and XVIII to establish new land use codes for Urban Industrial Arts, Crafts and Apparel Manufacturing, Urban Industrial Technology Industries, Urban Industrial Medical Industries, and Entertainment Uses and associated parking standards and definitions.
- The City Staff continues to meet with Sustainability Task Force to brainstorm ideas on expanding and strengthening the City's Sustainability policies.

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.

Years 2021-22 through 2022-23

- Foster redevelopment of historic downtown.
- Adoption of Land Development Code Update.
- Develop Sustainability Plan.
- 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.

Strategic Plan

Accomplishments

- Implemented a defined daily stat collection with a different weekly focus.
- Continued to participate in some of our events with the community which were reinvented yet very successful.
- One officer graduated from the police academy and has started Field Training.
- Four Officers have completed Field Training and are now Solo officers.
- The department completed the bi-annual firearms training.
- Finished a full review and update of all policies and procedures.
- Established of Oviedo Fire Department Community Paramedicine Program – Met with over 20 patients that repeatedly call 911 for various reasons. Program is intended to provide assistance through education and additional social service type resources to reduce reliance on the 911 system.
- New Tower 46 (Aerial Truck) placed in service. Enhanced level of service to the community to provide high angle rescue and other technical rescue capabilities.
- New R46 (Transport Ambulance) placed in service.
- Five paramedics achieved their State of Florida Certification and completed their 6-month precepting program. All were approved by the Medical Director to work as autonomous paramedics.
- The first Community Paramedicine home visit was conducted on 09/10/2021.
- The total number of Community Paramedicine patients seen as of today is 89.
- The total number of Community Paramedicine home visits as of today is 336. (Many patients require more than just 1 visit)

Professional Standards

- Six internals and seven completed (some held over from previous quarters).
- Quarterly Audits completed.
- Continued to oversee policy review and implementation.

Community Involvement

- Community Involvement to include the Town House Restaurant raised over \$8,000 towards Shop with a Cop event.
- Executed the Shop with a Cop event. This included a Parade of Lights throughout the city to distribute gifts at the residences of sponsored children.
- Conducted a safety class to the children at Creative World.
- Participated in the Trunk or Treat event at the Reform Theological Seminary
- SRO officer collected food for families at Lawton Chiles Middle School for Thanksgiving.
- SRO officer provided Christmas presents and food for children and their families from the Angel Tree that was set up at Lawton Chiles Middle School.
- Community Involvement participated at the Transportation Day Event at Amazing Explorers Academy.
- Community Involvement participated in a community event with Fast Tax.
- Community Involvement participated in Taste of Oviedo.
- Officer Brongel hosted a Hat Day for Partin Elementary.
- Community Involvement participated in the Hot Rod for Heroes Car Show and displayed the Oviedo PD Armed Forces Unit.

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Community Policing

- Car Seat Inspections.
- Fire Extinguisher certifications.
- Traffic conducted a texting and driving operation.
- Traffic had a hands-free driving operation in school zones.
- Traffic conducted a crosswalk enforcement operation.
- Traffic also conducted traffic studies at Lk. Charm, Palmetto St., Lee Ave, and Windy Pine.

Community Response Team

- Purchased budgeted equipment for surveillance
- Provided support to other areas such as patrol and Criminal Investigation Division (CID) by conducting surveillance, assisting with search warrants, and locating wanted subjects. Including one who had an active warrant for aggravated stalking.
- Deployed proactively to address problems such as, vehicle burglaries, holiday thefts, and drug related issues. This resulted in multiple arrests, capiases, and warrants served.
- Conducted multiple alcohol and tobacco compliance checks.
- Conducted cases involving large seizures such as 3.7 lbs of marijuana and \$11,070 by Community Response Team (CRT) and an airplane seizure by the task force agents.
- Did an LSD sting at Oviedo High School with search warrants and one arrest.
- Put new camera into place and it is now operational.

Criminal Investigation Division

- Investigated 438 cases, with 81 cases cleared.
- Had 60 callouts.
- Responded to 12 death investigations.
- Conducted 10 backgrounds for new employees.
- Helped paint new Oviedo Girls and Boys Club.

Fire Suppression/EMS Division

- Conducted annual review and update of the City Exposure Control Plan.
 - Responded to 3,199 Incidents
 - Saved \$8,432,273 worth of Property and Contents
 - Completed 11,712 Hours of Training
 - Collected \$291,936 in EMS Transport Billing

Fire Prevention Division

- Completed 870 Inspections
- Completed 400 Commercial Plan Reviews
- Completed 31 Public Education Events and Station Tours
- Reached 8,316 Citizens and Visitors through Prevention Education Activities

Emergency Management

- Conducted annual review and update of the Emergency Management Plan.
- Participated in Seminole County Emergency Management Annual Hurricane drill.

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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.
 - Evaluate potential locations and costs for an additional fire station.
- Maintain traffic safety.

Traffic Crashes:

October 2020 – September 2021	
Traffic Crashes	358
Injuries	41
Fatalities	0

- 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.
- Post a nightly 9:00 p.m. reminder to lock your doors.
- Participate on the Police Facebook page to inform the community of events and police.
 - Police Facebook page has and six thousand six-hundred and one (6601) followers.
 - Police Twitter account has three thousand six- hundred and seventeen (3617) followers.
- Participate on the Fire Twitter page to inform the community of events and police.
 - Fire Twitter account has three thousand six- hundred and seventeen (3617) followers.
- Two Firefighters have completed Paramedic school.

Years 2021-22 through 2022-23

- Enhance Workplace Safety:
 - Build Organizational Safety Awareness through use of the City Safety Committee.
 - Conduct annual safety audits of City facilities/follow-up establish process for corrective actions.
 - Continue the Fire Department Safety Committee and find opportunities to create a safer work environment.
- 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

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- toward construction.
- 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.
- Expand internal fire re-inspection capabilities for exiting commercial buildings.
- 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 applications not approved.
- Brush Truck AFG vehicle grant has been submitted to FEMA and is awaiting review.
- Pursue potential additional safety grants or funding opportunities.

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

- Sweetwater Park Playground Installed.
- Boston Hill Park Playground Installed.

Cultural Center, Concessions, and Special Events

- Hosted the monthly Food Truck Thursdays in October, November, January, February, and March with the approved layout changes and other modifications and restrictions due to COVID-19.
- Hosted the seasonal Movies in the Park during the months of October, November, January, February, and March.
- 12 Days of Christmas was restructured and renamed to “Christmas in Oviedo” due to COVID-19. Winter Fest was cancelled but we were still able to offer the following events to the community:
 - Tree Lighting ceremony (prerecorded video presentation).
 - Nutcracker offered two sessions with reduced capacity on the great lawn
 - Breakfast with Santa’s Helpers was offered at limited capacity.
 - Dueling Pianos was offered at limited capacity.
 - Build a Bear.
 - Santa Paws in the park.
 - Comedy Night was offered at reduced capacity.
 - Jingle Bell 5k.
 - Santa’s Calling.

Strategic Plan

- Movie Night and Holiday Bingo capped off the holiday festivities
- Staff has been working on the creation of new protocols, policies, procedures, etc. in order to offer different amenities and facilities.
- Staff continues to manage ongoing events as well as building relationships with existing and potential new sponsors.

Athletics & Gymnasium

- Athletics hosted a Fall Youth Flag Football League.
- Athletics hosted Winter Youth Flag Football League.
- Athletic hosted Youth Basketball League.
- Athletic hosted Youth Flag Football League.
- Round Lake Park hosted two women's WAIT Tennis League's throughout the quarter on Wednesday mornings.
- Round Lake Park officially opened the southern tennis courts for play with fees.
- Athletics completed the Winter Youth Flag Football season.
- Oviedo Bath Ruth and Oviedo Little League both had games at the Oviedo Sports Complex.
- Athletics Staff completed minor repairs to archery target stands to be fully operational once again.
- Oviedo High Tennis utilized the Round Lake Tennis Courts for their spring season from January through the end of March.

Aquatics & Riverside

- Staff replaced the pump and motor for the Geothermal Pool heaters.
- Training Cudas continued to practice and swim on Tuesday & Thursday evenings throughout the quarter.
- Aquatics replaced a 12" butterfly valve on the Big Kahuna recirculation pump #2.
- Racquetball Court floor was resurfaced and reopened on January 2nd for play.
- Staff had begun the process of sealing cracks that have developed on the Tennis Court surface at Riverside.
- Staff trimmed the trees in the Skate Park and around the Tennis Courts.
- Riverside Staff hosted Family Bingo at Center Lake Park in October, November, and December.
- Aquatics hosted a Lifeguard class for 9 participants during Seminole County Public School Spring Break.
- Aquatics hosted the Training Cudas Swim Team on Tuesday and Thursday evenings throughout the duration of the quarter.
- Aquatics replaced one of the 25hp recirculation pump and motors on the Big Kahuna Pool.
- Aquatics facilitated the annual water slide engineering inspection to prepare for the annual State inspection.
- Aquatics hosted Oviedo, Hagerty, and East River High School's Boy's & Girl's water polo practices from January through the end of March.
- Aquatics replaced the splash-pad recirculation motor.

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- Riverside Park replaced the entire fence line surrounding the Skate Park. All fence posts mounted to the deck were removed and core drilled into the concrete. All chain link surrounding the Skate Park was replaced as well.
- The Skate Park received repairs to various areas of concrete within the park to include the grinding of coping which was removed and replaced, along with minor areas where a section of concrete was removed and replaced.
- While the Skate Park was receiving fence and concrete work, Riverside Staff pressure washed the entire park, and also re-painted all skate park obstacles.
- Riverside Staff introduced the Storytime & Crafts for Kids, ages 2-5 program on Wednesday, February 3rd. The program has switched to the 1st & 3rd Thursday of each month.
- Riverside Staff introduced the Virtual Trivia on Zoom on Wednesday, February 10th. Virtual Trivia is held on the 2nd and fourth Wednesday of each month.

Facilities Maintenance

- Repaired the following:
 - Cooling system at the Gym/Aquatics
 - Pool heater at Riverside
 - Roof at Fire Station #48
 - A/C at COP Center
 - Various lights at OOTP
 - Blower fan at OSC offices
 - Heat pump at Riverside
 - Gym heat pump, replaced refrigerant and replaced sensors
- Replaced the following:
 - Urinal toilet at Public Safety
 - Lighting globes on exterior building of Public Safety
 - Cables on door at Fire Station #48
 - Roll-up door at Dial Building
 - Light fixture at Long Lake
 - Dispensers for toilet paper, paper towel and soap in all buildings
 - Chemical dispensers in buildings with mop sink
- Facilitated the following:
 - Privacy film installation on door in Human Resources
 - Pressure washing of buildings and surrounding sidewalks/curbs at City Hall, Annex and Medical Clinic
 - Interior and exterior window cleaning at City Hall, Annex and Public Safety
 - Carpet cleaning at Fire Station # 48
 - Tile glazing and new fixtures installation in bathroom at Public Safety
 - Christmas decorations on exterior of City buildings
 - Door at Fire Station #48 serviced and repaired
 - Renovation of shed at the Gym for Park Ranger
 - Vendor installed power to shed at Gym
 - Vendor installed power for mini split HVAC at Fire Station #1
 - Vendor installed electrical upgrades for air purifiers at various City locations
 - New flooring installed in Clerk's office and Human Resource
 - Carpets cleaned at Public Safety, Fleet, Gym/ Aquatics & OOTP

Strategic Plan

- Pressure washing performed at Public Works Administration, Fire Administration & Sweetwater Park
- Interior & Exterior windows cleaned at fire Administration, Fire Station 48, Fire Station 1, Public Works Administration, Fleet & OOTP
- Roll-up door at Dial Building
- Flooring installed at Round Lake
- PRM training for Facility staff
- Vendor made electrical repairs at OOTP
- Walk through with Siemens for the annual inspections as part of the past energy project
- Installation of new LED lights in Multi-purpose room at Riverside
- New Life/ HVAC and controls cleaning at Gym, Riverside and City Hall
- Hiring of two (2) new employees: Qamar Lewis and Margarita Penwell
- Maintain the following:
 - Annual certification/inspections of all City fire extinguishers
 - Quarterly grease trap serviced at Cultural Center
 - Semi-annual fire suppression inspections
 - Monthly pest control service in City buildings
 - Gutters at City Hall, Public Safety and Lawton House
 - Additional lighting installed outside of Medical clinic
 - Staff meeting and PRM training
 - Monthly elevator inspections at City Hall, Annex, Public Safety & Fire Station #1
 - Monthly pest service at all City facilities
 - Quarterly grease trap maintenance at OOTP
 - Annual preventative maintenance on eight (8) City ice machines
 - Safety Committee inspections performed by Troy and Kevin
 - Deep cleaning of HR dept. As part of the renovation of replacing the carpet and painting, staff thoroughly cleaned the entire footprint of the HR office setting.

Parks

- Repaired the following:
 - Irrigation CLP, OSC, SKP, and Round Lake
 - PVC fence at Round Lake
 - Washouts at CLP
 - Waggin Trail leading to the Bark Park
 - Retaining wall bricks at OSC
 - Front gate at OSC
 - Sweetwater boardwalk
 - Retaining wall bricks at OSC
 - Front gate at OSC
 - Batting cage lights at OSC
 - Irrigation pump at Gymnasium Trail Head
 - Irrigation leak under the sidewalk on City Plaza Way
 - Irrigation on D2 at OSC
 - Repaired blue slide and swings at Friendship park
 - Repaired irrigation pump at Friendship
 - Repair mainline break at SKP

Strategic Plan

- Fence at Long Lake
- Irrigation at Riverside
- Replaced the following:
 - Irrigation in the islands at SKP
 - Sod on the hill and bad areas in the Bark Park
 - Palm leaf roof on Bark Park structure
 - Mulch at Aquatic Center SKP and CLP
 - Light contactor at OSC batting cages
 - Irrigation pump at OSC D2
 - Sod on field D2 at OSC
 - Sod on culvert at the Bark Park
 - Mulch at Aquatic Center SKP and CLP
 - Light contactor at OSC batting cages
 - Pump start switch at Friendship
 - All basketball goal nets
- Installed the Following:
 - Warning track material at OSC
 - Stone around batting cages and drain areas at OSC
 - Holiday tree and decorations at CLP
 - Asphalt millings on over-flo parking road at SKP
 - Banners and Windscreen at OSC
 - Score tables
 - Backstops at OSC softball
 - Score table covers at OSC
 - Bridge at Round Lake
 - Drainage at Round Lake
 - Drainage at OSC D2
 - Irrigation at SKP new Cypress trees
- Maintained the Following:
 - Athletics Fields at OSC, SKP, Long Lake
 - Hill and common areas at CLP
 - River woods Park
 - Fields at OSC, SKP, Long Lake
 - Event lawn and common areas at CLP
 - River woods Disc golf route
 - Bark Park at SKP
 - Friendship Park
- Facilitated the Following:
 - Purchase of Bahia sod for Bark Park
 - Purchase Crimson stone for OSC
 - Musco repair of Aquatic Center Basketball court lights
 - Installation and removal of barricades for events
 - Purchase of Bahia sod for Bark Park
 - Removal of plant material and trees at Friendship Park
 - Removal of basketball court and hand ball wall at Sweetwater Park
 - Removal of Playground at Sweetwater for the new playground to be installed

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- Removal of barricades for food truck events
- Performed the Following Field Maintenance:
 - Aerate all sport fields
 - Verti-cut all sport fields
 - Topdress SKP
 - Versa-vac fields
 - Install warning track material
 - Sprayed herbicides
 - Spread fertilizer with pre-emergent
 - Aeration of all sport fields
 - Verti-cut all sport fields
 - Top-dress SKP
 - Versa-vac fields
 - Edged and drug clay on all fields
 - Sprayed herbicides & insecticides
 - Spread bulk fertilizer
- Completed the Following Plantings and Treatments:
 - 500 blue daze at SKP
 - Pre-emerge plant beds at Gym and CLP
 - Islands at Gym
 - Pots at OOTP
 - Pre-emerge plant beds at Gym and CLP
 - Cypress at SKP
 - Wedelia beds at CLP

On-going Activities

- Updated 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.
- 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 2022/23. There are no capital improvement funds in next year's budget to begin the project.

Years 2021-22 through 2022-23

- Develop new programming for Center Lake Park.
- Improve Senior recreation Programming.
- Construction/renovation of Oviedo Sports Complex with funding from the Land & Water Conservation Fund Program.
- The design for the Owens property at Round Lake Park is ongoing with the City's continuing services engineer, VHB.
- Recreation staff received notice that the City was chosen for two FRDAP grants, which were approved. Staff is currently in the process of issuing Notice of Commencement in which these grants will go towards improvements at Sweetwater Park and Shane Kelly Park.

Strategic Plan

- Recreation & Parks applied for national accreditation in December 2019. This process will take approximately two years to complete. Currently, staff is in the process of completing the self-assessment. Staff has also formalized Recreation & Parks standard operating procedures, which will be a part of our accreditation process.

Years 2022-2023 through 2027-28

- Consider a public referendum for facility construction and land acquisition if needed in FY 2022-23.
- 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.

Accomplishments

- One Mural at Gym and Aquatic Center Completed. Second Mural must be scheduled around basketball and volleyball leagues
- Adopted new large vehicle parking in City parking lots and on-street parking spaces regulations.

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 Land Development Code (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 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 Land Development Code (LDC) rewrite.
 - Code Enforcement Staff continues to process Individual Residential Lot Tree Restoration Plan inspections and present to DRC when required.

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- The Code Enforcement Division continues to carry out the weekend sign pickup program.

Years 2021-22 through 2022-23

- Begin planning for City Centennial Celebration
- 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.

Years 2022-23 through 2027-28

- 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.

Accomplishments

City Clerk

- Updated PrimeGov database, ordered business cards, name plates for dais, name tags, and other miscellaneous items required for new members.
- Processed 946 liens searches.
- Updated PrimeGov database to remove staff that left and added new staff.
- Prepared agendas and finalized minutes.
- Met with Development services to inform them of their options for adding their documents into OnBase.
- Uploaded and indexed all liens into OnBase.
- Continued the review and editing of documents converted to OnBase to ensure entries were

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legible, indexed correctly, and easily accessible when searched

- Coordinated with Finance and Code Enforcement to ensure all data bases matched and processed satisfactions for liens that were paid.
- Processed satisfactions for any outstanding liens that were over 20 years old in accordance with Florida Statutes.
- Records Specialist assisted with Audio Visual set up for the Sustainability Task Force meeting, Council meeting, Special Magistrate meeting and Public Works training in the Council Chambers.
- Distributed Code Supplements to all departments and updated supplements for the City Manager, Assistant City Manager, and Council Members.
- Continued to implement sanitation and social distancing procedures for Council and CRA meetings.
- Designed a digital proclamation template.
- Implemented online Board Application Form.
- Advertised for applications for positions on the Local Planning Agency (LPA) Board, Charter Review Committee, Police Pension Board, and Public Arts Board members.

Information Technology

- Replaced storage area network (SAN) with Dell EMC storage array.
- Conducted a Cyber Security Phishing campaign with the Cybersecurity Infrastructure and Security Administration (CISA).
- Replaced City backup system with Veam backup and replication software.
- Updated Naviline to version 9.1.21.3.
- Updated RecTrac to 3.1 NexGen.
- Replaced Dell VMWare host server.
- Deploy Cisco Duo as the City multi factor authentication (MFA) product
- Install fiber optic cable to Round Lake Park for connectivity
- Deploy redundant WatchGuard firewall appliance
- Replace current end of life wireless hardware with new Cisco wireless infrastructure
- Deploy local NetMotion VPN solution to the Oviedo PD to move away from SCSO
- Deploy Microsoft Exchange Online in Hybrid mode

GIS

- Provided Census Bureau with updated City boundaries.
- Conduct GIS inventory and survey of all fire hydrants in the City for Oviedo FD
- Add updated right-of-way layer to GIS
- Add updated sidewalk layer to GIS
- Provide GIS data requests

Human Resources

Recruitment and Selection Employment Services

- Managed 60 number of recruitment postings
- Reviewed 922 Employment Applications
- Process 50 number of conditional offers

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- Process 41 number of new hires
- Managed, coordinated and conducted onboarding/training for 41 new hires
- Managed & processed 307 Personnel Action Forms
- Participated in 3 job fairs in the community
- Prepared for and participated in Police Accreditation
- Prepared for and participated in two Finance Department Audits
- Develop and begin implementation of new Employee Appreciation Program
- Revise and update Personnel Procedures & Rules
- Analyze, Research, Develop and Implement updated Pay Plan & Classification Program
- Develop SOPs for Human Resources Specialist Recruited and filled twelve (50) position vacancies.

Training and Employee Development

- Coordinate trainings for staff: Intermediate MOT Refresher, Advanced MOT Refresher, Intermediate MOT Certification Course, OSHA-30 for Supervisors
- Begin implementation of NeoGov's Learn web-based training module
- Implemented new Local Government University web-based compliance training portal

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 quarter:

- Processed & managed 35 FMLA cases
- Processed & managed 23 WC claims
- Processed & managed 20 Auto claims
- Processed & managed 11 General Liability Claims.

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. During the first quarter, Safety Orientation material was delivered to nine (9) new hires via in-person or virtually via an on-line narrated PowerPoint presentation.

Wellness and Health Care Management

- Implemented benefit open enrollment elections for 2021-22.
- Wellness Fair – first time back in 2 years due to COVID.
- Distributed Wellness Incentive Awards (\$50 gift cards) to eligible participants during the first quarter, for completing their Annual Health Assessment at the Employee Wellness Clinic.
- Assisted employees and retirees with claims, and reimbursements for medical deductible expenses.
- Audited and updated eligibility changes to the medical, dental and vision plans.
- Managed the FMLA, short-term and long-term disability programs.

Strategic Plan

Public Information

- Charter Amendment Education Plan, 3 of 4 Amendments Passed
- \$900,000 Earmark request passed in signed into law
- \$300,000 State Appropriation in adopted State Budget
- Revamped Oviedo In the News and produced 24 editions.
- Revamp City Calendar
- Migrated to 100% YouTube Online Streaming for Public Meetings
- Promoted Solary Park Opening, Renaming of Avenue B to Adeline B Tinsley Way
- Worked with Police Explorers and Fire Explorers to promote revamped programs
- Assisted Fire with promotion of Smoke detector program in ION Area
- 365 9 PM Routine posts
- Dog waste campaign
- Water conservation campaign
- Routed 574 Fix it Forms.

Finance

- Retired \$1.964 Million in debt, including interest, reducing annual debt service by \$1 Million and eliminated the CRA OOTP Debt Service payment.
- Transitioned from Citizens Bank of Florida to TD Bank.
- Established the Fire Assessment District
- Created Capital Financing Plan for Twin Rivers Golf course; Current Cash position of \$504,538, Has had increases in fund balance from positive operations for past two years.
- Received the Distinguished Budget Presentation Award for 16 consecutive years.
- Received the Certificate of Achievement for Excellence in Financial Reporting for 30 consecutive years.
- Took Over CRA Administration

Purchasing

- Implementation of electronic signatures for Work Order Reviews.
- Processed thirteen (13) solicitations in FY 2021.
- Reviewed the City's Purchasing Procedures to initiate centralization of the City's Purchasing functions.
- Collaborated with other governmental entities for input and assistance with purchasing improvements.

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.

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 (old document management software) cabinet.
- Continue to rename and update documents converted from SIRE (old document management and agenda software) into OnBase (new document management and agenda software) 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.
- Work with EPIC to facilitate completion of their three (3) tier project plan proposal.
 - Project One (1) – Stability is an assessment of immediate risk as it applies to the state of the City’s IT infrastructure and staffing resources; includes risk mitigation strategies. Track the three (3) year plan for stability provided by EPIC.
 - Project Two (2) – Strategy is the development of a long-term IT Master Plan for the City. Work with EPIC on the strategy for a long-term IT Master Plan.
 - Project Three (3) – Sustainability provides the information, instruction, and guidance to develop and implement IT governance to effectively manage the IT Master Plan as a continuous process. Work with EPIC on the development and implementation of ongoing sustainability.
- 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.
- Implement second phase of MAG Classification and Compensation Plan to address compression issues.
- Maintain competitive wage and benefit structure.
- Promote employee wellness by offering 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 2021-22 through 2022-23

- Continue to enhance productivity and customer service by Staff development.
- Continue to expand e-government, including online services, GIS, and electronic records with an emphasis on:

Strategic Plan

- 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.
- Consider developing a convenience fee for those paying with credit cards.
- 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 balance recurring operating expenditures with current or recurring revenues, and to the extent possible, not appropriate fund balance to meet recurring operating needs. 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:

Recurring expenditures should be equal to or less than recurring revenues. The City must identify recurring resources that at least match expected recurring annual expenditure requirements. One-time revenues, non-recurring revenues, and ending fund balances should be targeted to the extent possible to reserves or to fund one-time expenditures.

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 (budget carryforward) to resolve unusual situations or hardships caused by these procedures.

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. 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 Comprehensive Annual Financial Report 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 five 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:

Within the Finance Department, it is responsibility of the department to establish grant procedures; facilitate department grant coordination; and provide GAAP accounting and reporting. It is each individual department responsibility to identify and disseminate grant opportunities; prepare and submit grant-related requests of the City; and establish and maintain grants. All grant opportunities should be presented to the City Manager or designee for review and consideration.

1. When Grant notifications are received by a department, the department shall be responsible for reviewing the grant guidelines for compatibility with pending or proposed projects, and to determine any impacts to the City, including financial, if the Grant is awarded.
2. Prior to submitting a Grant to the City Manager or City Council for approval, the department responsible for the grant will validate the availability of required City funding from the City's Budget Office. If funding is available, it will be set aside as the required match for the Grant.

Budget and Financial Policies

3. Approval to Submit a Grant shall include the presentation of the Grant to the City Manager and then the City Council for approval, if required; if the Grant, including any local match, is equal to or less than \$50,000 the City Manager or designee can approve the submission of the Grant.
4. If a Grant application has been approved by the City Council and submitted but not awarded during a fiscal year and new funds are available in the next fiscal year then the City Manager can approve the re-submission of the Grant application. 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.
5. The department requesting the grant shall be responsible to prepare and submit applications within the required timeframe.
6. Grant Agreements in acceptance of both competitive and entitlement grant awards shall be approved by the City Attorney.
7. Anticipated entitlement funds received on an annual basis, should be included in the budget preparation to the fullest extent possible.
8. Amendments to existing Grant agreements impacting the commitment of the City resources shall require the City Council's approval. Non-material changes shall be approved and executed by the City Manager or his/her designee.
9. Budget Amendments to allocate the anticipated revenue and expenditures applicable to the grant awards shall be approved by the City Council. This should occur in conjunction with or subsequent to the approval of the grant agreements/contracts.
10. The department submitting the Grant will ensure compliance with all Grant requirements as detailed in the respective grant agreements. The department submitting for the grant will prepare and submit financial and project reports, reimbursement request, close-out reports and any other items required by the grantor. All mandated documents shall be filed with the grantor in accordance with their required format, content requirements, and deadlines. Approved grant agreements/contracts should be provided to the Finance Department for financial review and file maintenance of official documents.
11. Application Withdrawal:
 - a. If it should become necessary to rescind a grant application following its submission to the grantor, and prior to notification of award/denial, the withdraw notice shall include a letter executed by the City Manager.
 - b. If it should become necessary to rescind a grant application after award of the grant to the City, the withdraw notice shall include a letter executed by the City Manager. A budget amendment to remove grant-related revenue and expenditure allocations due to the termination of a previously approved agreement shall be presented to the City Council for approval.

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 Preparation Schedule

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 16	CIP Kick-Off Meeting Cultural Ceneter 10:00-11:00 AM	<i>City Manager Budget Office Departments</i>
March 10	CIP Kick-Off Meeting Cultural Center 10:00-11:00 AM	<i>City Manager Budget Office Departments</i>
March 28	Budget Worksession City Hall Council Chambers @ 5:30 PM	<i>City Council</i>
April 14	Budget Input Closes	<i>Budget Office</i>
April 18 - May 12	Budget Review Meetings	<i>City Manager Budget Office Departments</i>
May 23	Budget Worksession City Hall Council Chambers @ 5:30 PM	<i>City Manager Budget Office Departments</i>
June 1	Preliminary estimate of taxable value submitted to the City from Property Appraiser.	<i>Property Appraiser</i>
July 7	Budget Worksession City Hall Council Chambers @ 5:30 PM	<i>City Council</i>
July 1	Property Appraiser certifies the taxable value on DR-420 and delivers it to each taxing authority.	<i>Property Appraiser</i>
July 18	City Council Meeting to approve FY 2022-23 Tentative Millage Rates and schedule 1st Budget Public Hearing	<i>City Council</i>
July 31	Proposed Budget Book submitted to City Council	<i>Budget Office</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 23	Budget Worksession City Hall Council Chambers @ 5:30 PM	<i>City Council</i>
September 8	Budget Regular Session - First Public Hearing City Hall Council Chambers 6:30 PM	<i>City Council</i>
September 15	Advertise the City's intent to adopt a final millage and budget.	<i>Budget Office</i>
September 19	Budget Regular Session - Second Public Hearing. Adoption of FY 2022-23 Budget Book and FY 2022-23 Millage Rates.	<i>City Council</i>
September 20	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. Florida State Statute 200.065(2)(a)(1) provides that each taxing authority shall utilize not less than ninety-five percent (95%) of taxable value for budget. 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 directors and managers will prepare their respective budgets at the department and program level and allocate appropriations to specific line items.
2. Personnel services for bargaining employees will be estimated based on collective bargaining provisions governing salary adjustments, whereas personnel services 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 most recent actuarial report 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. Actuarial reports will be completed annually and will be used to assist with recording medical reserves, monitoring liquidity and medical inflation and to facilitate State compliance.

Reserves:

1. The General Fund unappropriated fund balance will be maintained at a minimum equal to fifteen percent (15%) of the annual General Fund expenditure budget, less transfers. Should the unappropriated fund balance fall below

Budget Development Guidelines

15%, the City Council will take necessary steps to replenish the balance to the 15% target level prior to the close of the following fiscal year.

2. If the ending unappropriated fund balance in the General Fund is above 15% of General Fund expenditures, less transfers, at fiscal year-end, the City Council may transfer the excess amount above 15% to any of the non-Water/Sewer Capital Project Funds. The City Manager will disclose the excess amount, if any, after completion of the financial audit and may recommend transfer options.
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 Working Capital reserve equal to a minimum of one hundred twenty (120) days of the Water/Wastewater operating budget. (Operating budget by definition does not include depreciation, debt service or capital expenditures.)
4. The City shall maintain a minimum capital reserve balance in the Water/Wastewater Renewal and Replacement Fund equal to 50% of the prior year's 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 5-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 5-Year CIP will focus on projects that have an identified funding source.

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 5-Year CIP and will be included as required in the annual operating budget.
4. As part of the 5-Year CIP, a vehicle replacement schedule will be developed and updated annually for a five-year period. Two separate vehicle replacement funds will be maintained, one for the General Fund and one for the Stormwater, Water/Wastewater Enterprise Funds.

Budget Development Guidelines

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 help determine CIP priorities and costs for the respective improvements.

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 on an on-going basis for the purpose of determining if the financial marketplace will provide the City the opportunity to refund any issuance for debt service savings.

The City will confine long-term borrowing to capital improvements which have useful lives exceeding five years.

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

The City shall limit its general government long-term debt (excluding revenue bonds) to no more than three percent (3%) of the gross taxable value of the City.

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 fund and is less than \$25,000 shall be reviewed by the Finance Director or designee; from \$25,000-\$50,000 shall also be reviewed and approved by the City Manager or designee.

Any budget transfer that is made between “object categories” (expenditure accounts such as personal services, operating expenses and capital outlay) within the same fund, that is an account correction shall be reviewed and approved by the Finance Director or designee; transactions greater than \$25,000 shall also be reviewed 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. Transfers of \$50,000 or more;
- b. All interfund transfers regardless of the amount;
- c. Recognition of non-budgeted and unanticipated grant revenues received during the fiscal year;
- d. Any increase or decrease in appropriated fund balance;
- e. 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

Budget Development Guidelines

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 Director 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 49.23% 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 6% 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 with 4% growth assumed. Internal estimates are then compared against the estimates prepared by the *Florida Legislative Committee on Intergovernmental Relations*.

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:

- 4.0% wage adjustment for all General Government employees.
- Police and 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 2022-23 budget includes an 3% 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 increased from 12.20% to 13.18% for FY 2022-23 and the Fire contribution increased from 10.80% to 14.80%.

- 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 2022-23 budget at operating expense levels similar to the current year FY 2021-22 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. The revenues projected are expected to be received within the budget year presented. Likewise, the expenditures projected are expected to be paid out during the budget year. Using this assumption, the current year revenues are compared to the expenditures to ensure that each fund has sufficient revenues to cover expenditures during the budget year, or that there are sufficient cash reserves in the fund to cover a revenue shortfall. 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

Basis of Government Finance & Fund Structure

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 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, Street Light Fund, and American Rescue Plan 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, and Recreational Facilities Improvements 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

Basis of Government Finance & Fund Structure

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. 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.

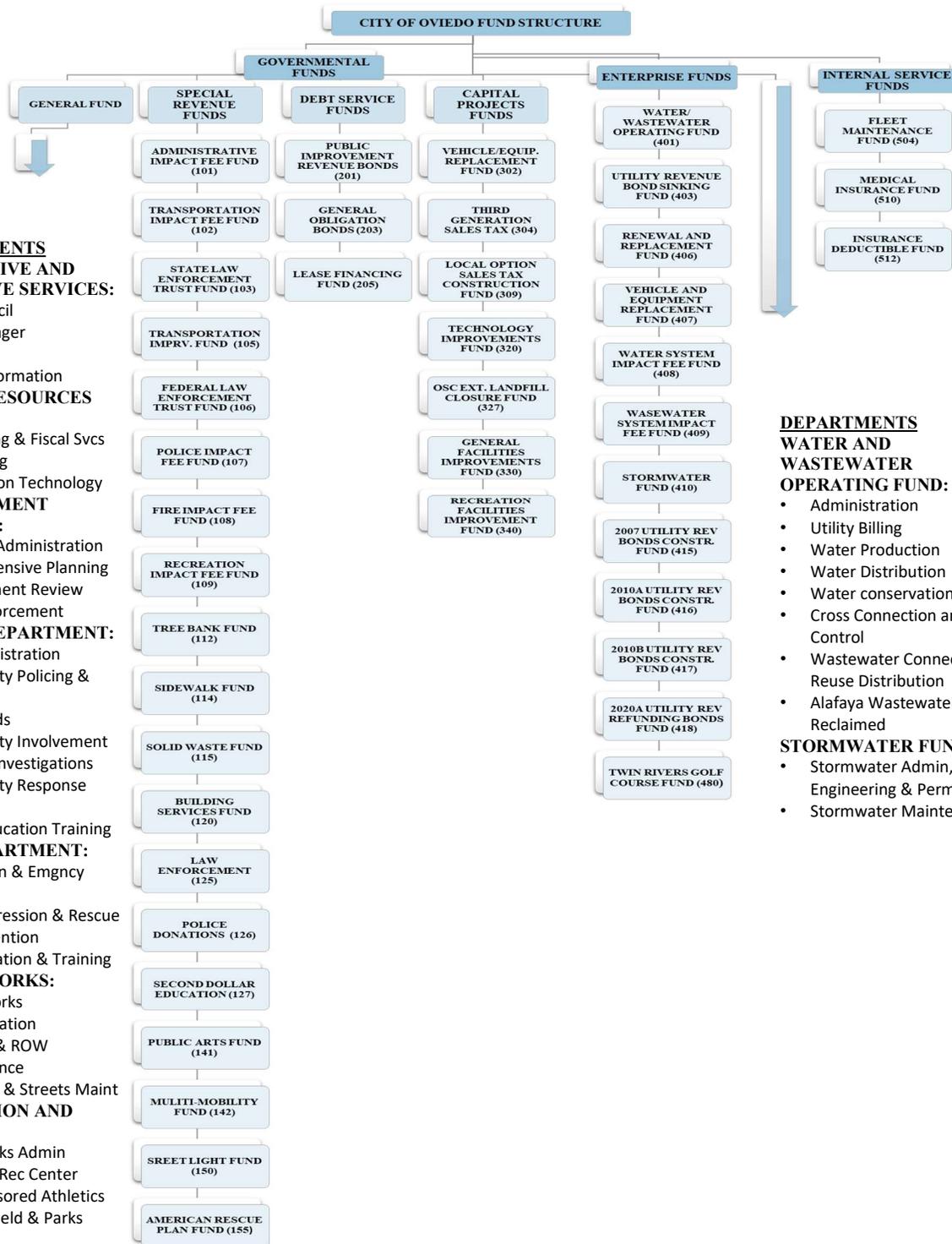
The Medical Insurance Fund is used to account for the City's health, life, and long-term disability insurance program. This fund was established to better monitor claim costs for the City's self-insured medical insurance program administered by Blue Cross and Blue Shield of Florida.

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, 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.

Organizational Fund Chart



**DEPARTMENTS
LEGISLATIVE AND
EXECUTIVE SERVICES:**

- City Council
- City Manager
- City Clerk
- Public Information

**HUMAN RESOURCES
FINANCE:**

- Accounting & Fiscal Svcs
- Purchasing
- Information Technology

**DEVELOPMENT
SERVICES:**

- Dev Svcs Administration
- Comprehensive Planning
- Development Review
- Code Enforcement

POLICE DEPARTMENT:

- PD Administration
- Community Policing & Patrol
- PD Records
- Community Involvement
- Criminal Investigations
- Community Response Team
- Police Education Training

FIRE DEPARTMENT:

- Fire Admin & Emgncy Mgmt.
- Fire Suppression & Rescue
- Fire Prevention
- Fire Education & Training

PUBLIC WORKS:

- Public Works Administration
- Grounds & ROW Maintenance
- Sidewalks & Streets Maint

**RECREATION AND
PARKS:**

- Rec & Parks Admin
- Riverside Rec Center
- City Sponsored Athletics
- Athletic Field & Parks Maint
- Oviedo Boulevard Aquatics
- Facility Maintenance & Custodial Services
- Oviedo on the Park

DEPARTMENTS

**WATER AND
WASTEWATER
OPERATING FUND:**

- Administration
- Utility Billing
- Water Production
- Water Distribution
- Water conservation
- Cross Connection and Control
- Wastewater Connection & Reuse Distribution
- Alafaya Wastewater and Reclaimed

STORMWATER FUND:

- Stormwater Admin, Engineering & Permitting
- Stormwater Maintenance



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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.

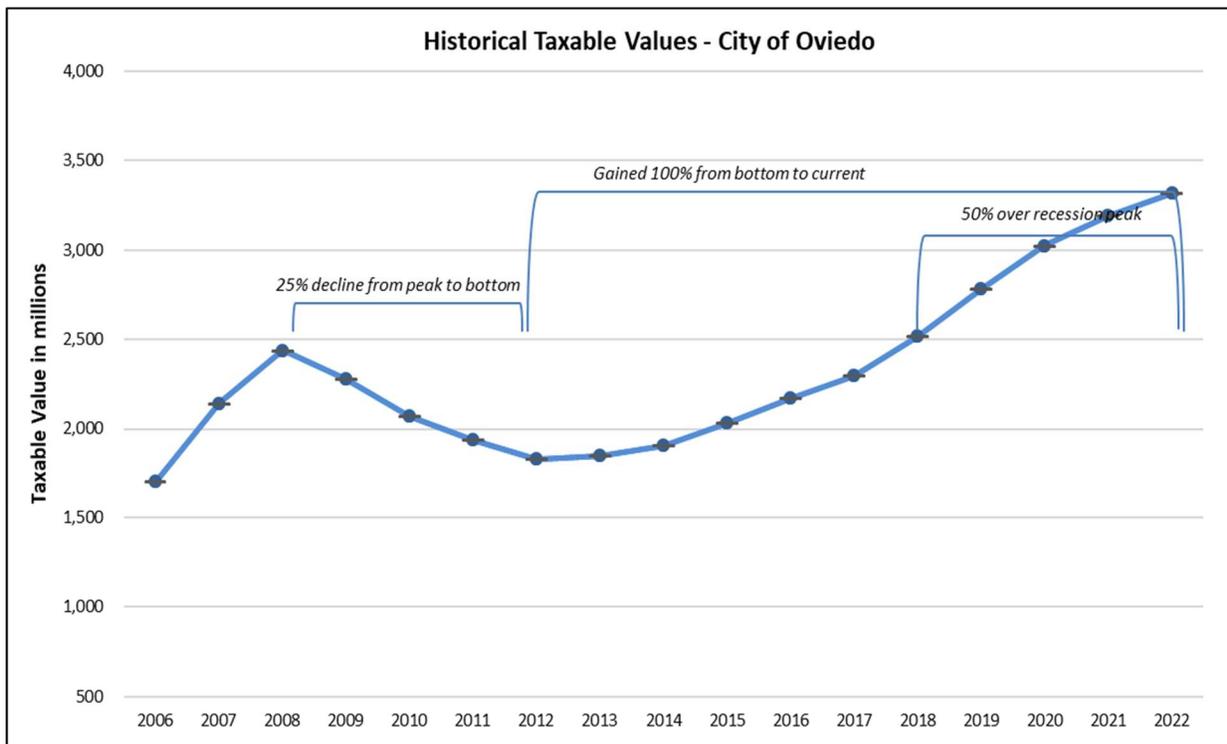
One strategy the City is utilizing to help evaluate future revenues and expenditures is creating a five-year economic forecast. If the five-year forecast indicates a declining financial position, the City can reduce expenditures, utilize fund balance reserves, and/or augment various revenue sources. 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.

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 2022-23, the City’s gross taxable value increased 10.14%. The General Government proposed operating millage increased to 5.3350 mills, while the General Obligation Bond millage decreased to .1400, for a total City millage of 5.4750. A millage rate of 5.3350 mills will result in an increase in Ad Valorem tax revenues of \$2,173,750.



Long-term Financial Planning

As noted in the graph above, the City's gross taxable value has increased 100% from the recession bottom in 2011. Additionally, the City's gross taxable value is currently 50% 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%. 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 6% and assessed against electric, natural gas, solid waste, propane, and sewer. 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 FY 2022-23 Proposed Budget currently includes a .06% decrease in State Revenue Share and 2.47% increase in State Half Cent Sales Tax, as compared to FY 2021-22. Projections are conservative as the economy may go into a recession.

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 2022-23 Proposed Budget also includes a 8.6% 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.

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

Long-term Financial Planning

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 October 2020. In November 2020, Moody's reaffirmed it Aa3 rating. 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 2022-23 Proposed Budget, the undesignated fund balance of the General Fund is estimated to be 28.23% 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 2021-22	Proposed 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Beginning Unassigned Fund Balance	\$ 10,654,137	\$ 9,960,091	\$ 9,960,091	\$ 9,338,705	\$ 7,824,732	\$ 5,297,062
REVENUES						
Property taxes	15,699,499	17,858,249	18,393,996	18,945,816	19,514,191	20,099,617
Utility Service Taxes	3,881,000	3,944,700	4,063,041	4,184,932	4,310,480	4,439,795
Communications Service Tax	960,165	924,000	905,520	887,410	869,661	852,268
Franchise Fees	2,841,460	2,922,510	3,010,185	3,100,491	3,193,506	3,289,311
Intergovernmental	4,488,143	4,471,096	4,605,229	4,743,386	4,885,687	5,032,258
Fines and Forfeitures	102,400	77,000	79,310	81,689	84,140	86,664
Licenses, Permits, Fees	149,600	146,600	150,998	155,528	160,194	165,000
Charges for services	2,982,009	2,878,777	2,965,140	3,054,095	3,145,717	3,240,089
Miscellaneous	461,008	504,408	509,452	514,547	519,692	524,889
Transfers in	2,683,577	2,550,500	2,638,674	2,633,755	2,628,835	-
Used of Fund Balance	1,153,181	-	-	-	-	-
Total Revenues	35,402,042	36,277,840	37,321,546	38,301,648	39,312,104	37,729,890
EXPENDITURES						
Salaries	17,930,578	19,687,584	20,475,087	21,294,091	22,145,854	23,031,689
Benefits	5,647,634	6,000,103	6,600,113	7,260,125	7,986,137	8,784,751
Operating	8,089,667	8,006,672	8,407,006	8,827,356	9,268,724	9,732,160
Utility Service	673,410	687,453	721,826	757,917	795,813	835,603
Liability	378,302	397,025	436,728	480,400	528,440	581,284
Other	17,932	10,000	14,406	12,644	10,881	-
Capital	470,133	297,000	-	-	-	-
Transfers out	2,025,549	992,003	1,082,418	977,739	898,575	-
Reserve for Contingency	168,837	200,000	205,349	205,349	205,349	-
Total Expenditures	35,402,042	36,277,840	37,942,932	39,815,621	41,839,773	42,965,487
Inc/(Dec) in Fund Balance	(1,153,181)	-	(621,386)	(1,513,972)	(2,527,670)	(5,235,597)
Change in Reserved Fund Balance	(459,135)	-	-	-	-	-
Ending Unassigned Fund Balance	\$ 9,960,091	\$ 9,960,091	\$ 9,338,705	\$ 7,824,732	\$ 5,297,062	\$ 61,465
Fund Balance as a % of Expenditures (less transfers)	29.84%	28.23%	25.34%	20.15%	12.94%	0.14%

General Fund 5-Year Forecast Model Assumptions

Property Tax Revenues: The City received a 10.14% increase in the Gross Taxable Value for FY 2022-23. The FY 2022-23 General Fund Operating millage rate increased from 5.1275 mills to 5.3350. 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 3% 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 2022-23 Budget includes a 4% salary increase for all General Government and Fire employees and 5.5% for Police employees. General Liability Insurance costs increased 10% for FY 2022-23. Forecast assumptions in future years include: Personnel increase of 4%, Health insurance and workers compensation costs are projected to increase at 10% per year. General Liability insurance is expected to increase at 10% per year; operating and utility services are projected to increase at 5% per year.

Long-term Financial Planning

Five Year Forecast – Water/Wastewater Fund

	Amended 2021-22	Proposed 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Beginning Cash Balance	\$ 6,097,245	\$6,097,245	\$ 6,097,245	\$17,192,177	\$ 12,477,791	\$ 14,398,313
REVENUES						
Water and Irrigation Sales	5,954,875	6,591,034	6,788,765	6,992,428	7,202,201	7,418,267
Sewer Service Fees	8,665,418	9,440,798	9,724,022	10,015,743	10,316,215	10,625,701
Reclaimed/Alternative Water	1,496,322	1,652,464	1,702,038	1,753,099	1,805,692	1,859,863
Meter Installation Fees	17,400	17,400	17,922	18,460	19,013	19,584
Meter Reconnection Fees	68,800	75,140	77,394	79,716	82,108	84,571
Miscellaneous Revenues	176,582	160,160	164,965	169,914	175,011	180,261
Interest	37,932	38,000	38,380	38,764	39,151	39,543
Federal ARRA (BABS)	-	-	-	-	-	-
Transfers in	352,500	-	-	-	-	-
New Debt Issue	-	-	15,000,000	-	-	-
Used of Fund Balance	4,671,855	-	-	-	-	-
Total Revenues	21,441,684	17,974,996	33,513,486	19,068,123	19,639,391	20,227,790
EXPENSES						
Salaries	2,838,288	3,299,977	3,431,976	3,569,255	3,712,025	3,860,506
Benefits	900,195	953,591	1,048,950	1,153,845	1,269,230	1,396,153
Operating	4,266,882	4,048,681	4,251,115	4,463,671	4,686,854	4,921,197
Utility Service	806,575	798,857	838,800	880,740	924,777	971,016
Liability	323,677	350,675	385,743	424,317	466,748	513,423
Capital	5,368,220	-	5,801,000	6,629,000	-	-
Transfers out	6,601,561	6,957,251	6,660,970	6,661,682	6,659,234	-
Reserve for Contingency	336,286	1,565,964	-	-	-	-
Total Expenses	21,441,684	17,974,996	22,418,554	23,782,510	17,718,869	11,662,295
Revenues over Expenses	(4,671,855)	-	11,094,932	(4,714,387)	1,920,523	8,565,495
Ending Cash Balance	\$ 6,097,245	\$6,097,245	\$ 17,192,177	\$ 12,477,791	\$ 14,398,313	\$ 22,963,808
Daily Operating Amount		\$ 26,255	\$ 27,657	\$ 29,144	\$ 30,721	\$ 32,395
Days of Cash Reserve		232	220	590	406	444

Water/Sewer Utility Fund 5-Year Forecast Model Assumptions

Water/Sewer Revenues: The Water and Sewer Utility has been significantly impacted by inflationary pressures over the past year. The FY 2022-23 Proposed budget includes 8.6% increase in the water, sanitary sewer and reclaimed/alternative water utility rates, per the change in CPI-U in the month of May.

Expenses: In order to maintain salaries within the market, the FY 2022-23 Proposed Budget includes a 4.0% salary increase for all Water/Wastewater employees. General Liability Insurance costs are projected to increase 10% for FY 2022-23. Forecast assumptions in future years include: Personnel increase of 4%, Health insurance and workers compensation costs are projected to increase at 10% per year. General Liability insurance is expected to increase at 10% per year; operating and utility services are projected to increase at 5% per year.

Long-term Financial Planning

Five Year Forecast – Stormwater Fund

	Amended 2021-22	Proposed 2022-23	Projection 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27
Beginning Cash Balance	\$1,354,632	\$ 872,024	\$ 710,920	\$ 524,521	\$ 309,253	\$ 61,205
REVENUES						
Stormwater charges	2,823,546	2,756,399	2,811,527	2,867,758	2,925,113	2,983,615
Interest	3,000	3,000	3,030	3,060	3,091	3,122
Used of Fund Balance	482,608	161,104	-	-	-	-
Total Revenues	3,309,154	2,920,503	2,814,557	2,870,818	2,928,204	2,986,737
EXPENSES						
Salaries	530,147	643,082	668,805	695,557	723,380	752,315
Benefits	215,902	224,657	247,123	271,835	299,018	328,920
Operating	751,300	597,318	627,184	658,543	691,470	726,044
Utility Service	6,200	6,500	6,825	7,166	7,525	7,901
Liability	16,565	18,221	20,043	22,047	24,252	26,677
Capital	1,014,731	650,000	650,000	650,000	650,000	650,000
Debt	435,378	434,906	435,157	435,118	434,787	-
Transfers out	274,798	245,819	245,819	245,819	245,819	245,819
Reserve for Contingency	64,133	100,000	100,000	100,000	100,000	50,000
Total Expenses	3,309,154	2,920,503	3,000,956	3,086,086	3,176,251	2,787,676
Revenues over Expenses	(482,608)	(161,104)	(186,399)	(215,268)	(248,048)	199,061
Ending Cash Balance	\$ 872,024	\$ 710,920	\$ 524,521	\$ 309,253	\$ 61,205	\$ 260,265

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 2022-23 Proposed Budget includes a 4.0% salary increase for all Stormwater employees. General Liability Insurance costs are projected to increased 10% for FY 2022-23. Forecast assumptions in future years include: Personnel increase of 4%, 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; operating and utility services are projected to increase at 5% per year.

Forecast Assumptions:

Additional revenue assumptions can be found on the following page.

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 3% 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 3% per year.
Communications Service Tax	The Communications Service tax has been declining year over year since FY 09-10. 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. A slow recovery of the economy is anticipated, and revenues are forecasted to increase 3% per year.
½ Cent Sales Tax	Forecasted by the State of Florida. Revenues have increased year over year since FY 09-10. A slow recovery of the economy is anticipated, and revenues are forecasted to increase 3% per year.
Recreation Activity Fees	Recreation Activity Fees decreased significantly in FY 2019-20 and FY 2020-21 as a result of COVID-19. Fees increased slightly in FY 2021-22, and are projected to continue increasing as the economy recovers. An increase in Recreation Activity Fees is projected at 3% per year.
Building Permit Fees	Building Permit Fees significantly increased in FY 14-15 due to new construction and growth throughout the City. Revenues have trended down since and are projected to increase slightly over FY 2021-22. Revenues are projected to remain flat in future years.
Local Option Gas Tax	Forecasted by the State of Florida. A slow recovery of the economy is anticipated, and revenues are forecasted to increase 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 rates will be adjusted by the change in CPI-U.
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.
Stormwater Fees	Stormwater Fees are projected to increase in FY 22-23 due to new development throughout the City, along with an annual CPI adjustment of 2% to Stormwater the Stormwater rate.

Goals for FY 2022-23

Short-Term Goals

- Maintain FY 2021-22 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.
- Complete various capital maintenance projects funded by the American Rescue Plan Act (ARPA)
- 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 8.6% 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

- 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.
- Review infrastructure master plans to determine if updates are needed, and prepare a schedule for updating the plans.
- Complete portable water treatment optimization project at the West Mitchell Hammock Water Treatment Facility.
- Promote “Historic” Downtown redevelopment.



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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*





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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>	<u>General Fund</u>	<u>GO Bond Millage</u>	<u>Combined Tax Rate</u>
FY 2022-23 Proposed Millage Rate *	5.3350	0.1400	5.4750
FY 2022-23 Rolled Back Millage Rate	4.7063	N/A	N/A
FY 2020-21 Adopted Millage Rate	5.1275	0.1545	5.2820

* The Proposed Millage Rate of 5.3350 mills is a tax increase of 13.3590% over the rolled back rate of 4.7063 mills.

<u>City Property Tax Payment:</u> <u>\$250,000 Home with \$50K Homestead Exemption</u>	<u>General Millage</u>	<u>GO Debt Millage</u>	<u>Total</u>
FY 2022-23 **	1,107.01	29.05	1,136.06
FY 2021-22 **	1,025.50	30.90	1,056.40
Increase (Decrease) over Prior Year	\$ 81.51	\$ (1.85)	\$ 79.66

**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 2021 was 1.4% and in 2022 is 7.0%.

Summary of the change in gross taxable values: Tax Years 2017 through 2022

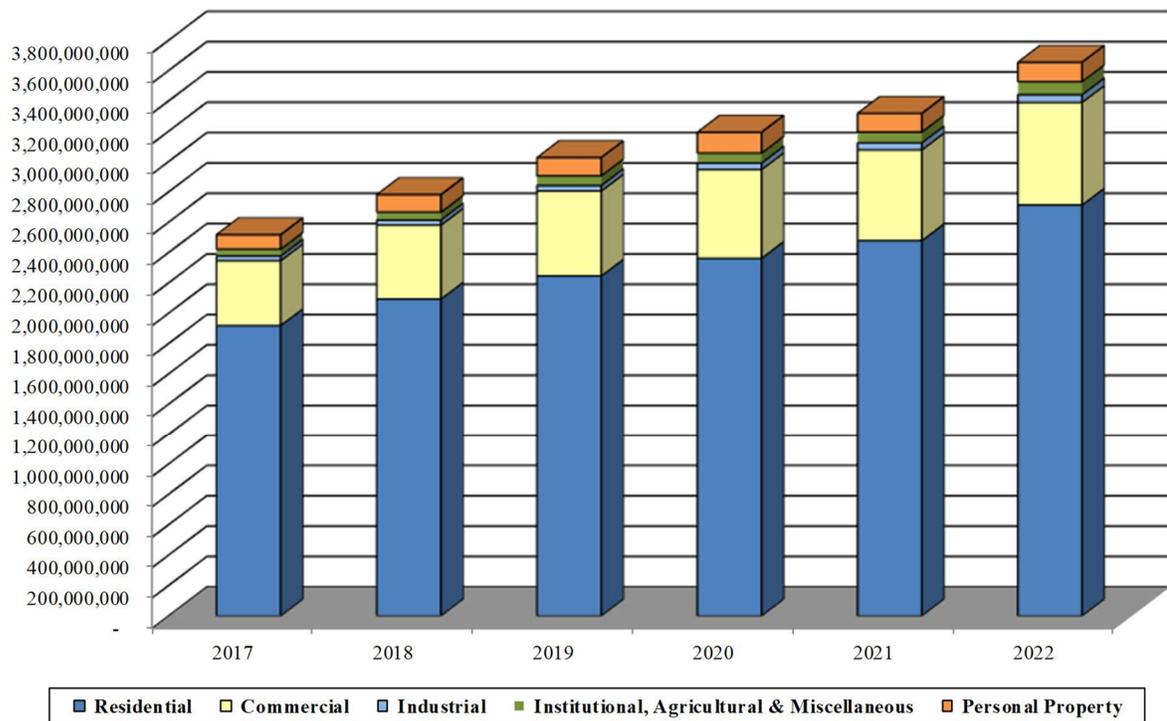
The Summary of Tax Base Data below details the change in gross taxable value for the Adopted Budget year and five (5) years prior. The chart details increases/decreases in gross taxable value due to new construction, annexations, re-assessments of existing property and changes in personal property values.

<u>SUMMARY OF TAX BASE DATA</u>						
(all dollar amounts expressed in thousands)						
<u>Budget Year</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Prior Year Final						
Gross Taxable Value	2,298,064	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646
New Construction	71,989	118,720	94,536	28,326	14,951	25,358
Re-assessment of						
Existing Properties	59,568	40,130	38,584	14,401	(13,195)	184,207
Personal Property	94,942	114,954	119,616	136,212	123,409	126,938
Tax Base Net Inc (Dec)	226,499	273,804	252,736	178,939	125,165	336,503
Gross Taxable Value	2,524,563	2,792,450	3,035,244	3,205,522	3,318,646	3,655,149
% Change in Taxable Value	9.86%	10.87%	9.08%	5.91%	3.92%	10.14%
Millage Rate	5.0770	5.0970	5.1145	5.1230	5.1275	5.3350
Taxes Levied @ 95%**	12,176	13,521	14,748	15,601	16,166	18,525
Less CRA Contribution	(228)	(354)	(505)	(532)	(531)	(677)
Total Ad Valorem						
Taxes Levied	11,948	13,168	14,242	15,068	15,635	17,848

Gross Taxable Value - Tax Year 2022 and Prior 5 years

Tax Year	Gross Taxable Value	% Change from Prior Year	Residential	Commercial	Industrial	Institutional, Agricultural & Miscellaneous	Personal Property
2022	3,655,148,934	10.14%	2,714,633,474 74.27%	676,043,989 18.50%	51,270,073 1.40%	86,263,291 2.36%	126,938,107 3.47%
2021	3,318,645,591	3.92%	2,479,304,578 74.71%	598,142,974 18.02%	47,205,012 1.42%	70,583,946 2.13%	123,409,081 3.72%
2020	3,193,480,159	5.51%	2,363,187,107 74.00%	584,388,303 18.30%	43,879,770 1.37%	65,813,337 2.06%	136,211,642 4.27%
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%

Chart by Major Property Classification



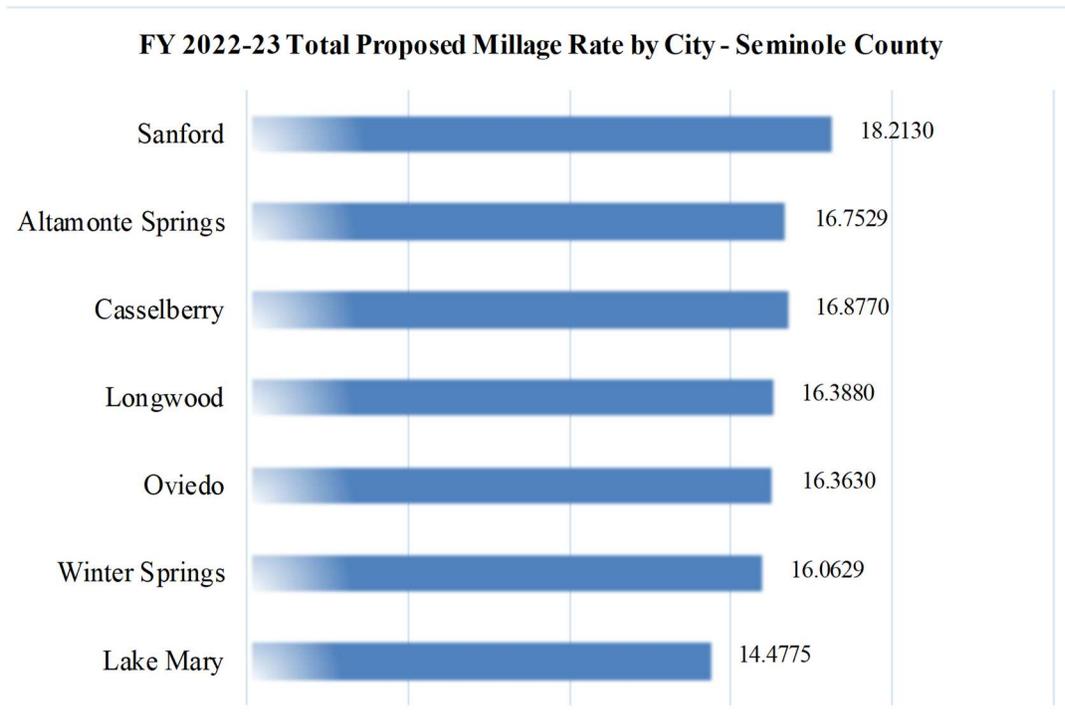
Six Year Millage Rate Trend – Seminole County

<u>City Millage Rates (A):</u>	<u>Tax Years</u>					
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Altamonte Springs **	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
Casselberry* **	3.1201	3.0519	3.0519	2.9990	3.2241	3.2241
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	5.4750	5.2820	5.4750
Sanford	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs **	2.4900	2.4800	2.4300	2.4100	2.4100	2.4100

* Includes voted debt

** Participates in County Fire Protection (MSTU)

<u>County Millage Rates (A):</u>						
Seminole County School Board	6.5690	6.3130	6.1330	5.9340	5.8250	5.7940
Seminole County Government	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
St Johns River Water Mngt District	0.2724	0.2562	0.2414	0.2287	0.2189	0.2189
County Fire Protection (MSTU)	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649



(A) The FY 2022-23 data reflects the proposed millage rates for each jurisdiction.

City of Oviedo – Residential Home Property Tax Calculation



The 2022 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 2021, with a 3% CPI adjustment in 2022. 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 \$3,398.57 a savings of approximately \$142.

FY 2022-23 Proposed Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid	% Millage Rate Change from PY
Seminole County School Board	5.7940	1,347.11	38.05%	(0.53%)
Seminole County	4.8751	1,011.58	28.57%	0.00%
St Johns River Water Mgt District (SJRWMD)	.2189	45.42	1.28%	0.00%
Oviedo	5.3350	1,107.01	31.27%	4.05%
Oviedo – Voted Debt	0.1400	29.05	.83%	(9.39%)
Totals	16.3630	\$3,540.17	100.00%	(100.00%)

FY 2021-22 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid
Seminole County School Board	5.8250	1,310.63	38.71%
Seminole County	4.8751	975.02	28.80%
St Johns River Water Mgt District (SJRWMD)	.2189	43.78	1.29%
Oviedo	5.1275	1,025.50	30.29%
Oviedo – Voted Debt	.1545	30.90	0.91%
Totals	16.2010	\$3,385.83	100.00%

Budget Comparison by Appropriated Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2022-23 Proposed	\$ Change over FY 21-22	% Change over FY 21-22
<u>GENERAL FUND (001)</u>	30,902,841	35,022,010	34,560,698	36,277,840	1,717,142	4.97%
<u>SPECIAL REVENUE FUNDS</u>						
Oviedo CRA Fund (015)	651,223	400,028	1,035,806	1,295,562	259,756	25.08% A
Administrative Facilities Impact Fee Fund (101)	130,748	130,457	34,000	26,000	(8,000)	(23.53%)
Transportation Impact Fee Fund (102)	3,658	45,943	200,000	250,000	50,000	25.00%
State/Local Law Enforcement Trust Fund (103)	5,000	5,035	-	-	-	0.00%
Local Option Gas Tax Fund (105)	357,348	766,484	728,596	831,590	102,994	14.14% B
Federal Law Enforcement Trust Fund (106)	53,366	53,784	-	-	-	0.00%
Police Impact Fee Fund (107)	50,525	-	27,500	17,000	(10,500)	(38.18%)
Fire Impact Fee Fund (108)	100,000	30,000	27,500	88,500	61,000	221.82%
Recreation Impact Fee Fund (109)	-	80,000	35,000	36,000	1,000	2.86%
Tree Bank Fund (112)	-	55,555	40,000	40,000	-	0.00%
Sidewalk Fund (114)	5,831	-	-	-	-	0.00%
Solid Waste Fund (115)	2,751,376	3,104,690	3,344,010	3,340,485	(3,525)	(0.11%)
Building Services Fund (120)	565,526	596,127	500,600	585,400	84,800	16.94%
Law Enforcement Fund (125)	10,269	85,710	-	-	-	0.00%
Police Donations Fund (126)	18,812	9,230	-	-	-	0.00%
Second Dollar Fund (127)	19,990	2,247	-	-	-	0.00%
Public Arts Fund (141)	5,209	-	-	-	-	0.00%
Street Light Fund (150)	818,005	1,301,570	995,931	1,001,943	6,012	0.60%
Sub-Total: Special Revenue Funds	5,546,886	6,666,860	6,968,943	7,512,480	543,537	7.80%
<u>DEBT SERVICE FUNDS</u>						
Public Improvement Rev. Bonds Fund (201)	1,841,256	2,013,783	1,634,813	737,104	(897,709)	(54.91%) C
General Obligation Bond Fund (203)	488,576	486,534	489,150	486,135	(3,015)	(0.62%)
Lease Financing Fund (205)	840,672	763,316	681,585	249,691	(431,894)	(63.37%) D
Sub-Total: Debt Service Funds	3,170,504	3,263,633	2,805,548	1,472,930	(1,332,618)	(47.50%)
<u>CAPITAL PROJECT FUNDS</u>						
Vehicle/Equipment Replacement Fund (302)	2,153,560	982,557	1,138,494	782,835	(355,659)	(31.24%) E
3rd Generation Sales Tax Fund (304)	3,617,428	6,404,211	2,583,660	2,400,000	(183,660)	(7.11%) F
Local Option Sales Tax Construction Fund (309)	20,846	65,066	-	-	-	0.00%
Technology Improvement Fund (320)	206,279	91,206	295,982	436,971	140,989	47.63% G
OSC Extension Landfill Closure Fund (327)	9,128	93,096	20,000	-	(20,000)	(100.00%)
General Facilities Improvements Fund (330)	90,566	331,629	105,152	-	(105,152)	(100.00%) H
Recreation Facilities Improvements Fund (340)	494,372	275,320	-	-	-	0.00%
Sub-Total: Capital Project Funds	6,592,179	8,243,085	4,143,288	3,619,806	(523,482)	(12.63%)
<u>ENTERPRISE FUNDS</u>						
Water/Wastewater Utility Fund (401)	20,164,432	18,928,557	16,518,775	17,974,996	1,456,221	8.82% I
Utility Revenue Bond/SRF Sinking Fund (403)	2,241,554	5,684,918	3,402,753	3,196,255	(206,498)	(6.07%) J
Water/Wastewater R&R Fund (406)	1,053,089	1,150,654	2,083,000	1,789,816	(293,184)	(14.08%) K
Vehicle & Equipment Replacement Fund (407)	478,310	266,446	350,016	883,000	532,984	152.27% L
Water System Impact Fee Fund (408)	114,989	1,242,963	125,000	125,000	-	0.00%
Wastewater System Impact Fee Fund (409)	96,794	40,355	575,357	98,000	(477,357)	(82.97%) M
Stormwater Fund (410)	2,371,909	2,422,271	3,059,041	2,920,503	(138,538)	(4.53%) N
Series 2007 Utility Construction Fund (415)	1,141	-	-	-	-	0.00%
2020A Utility Revenue Refunding Bonds (418)	-	42,913	-	-	-	0.00%
Twin Rivers Golf Course Fund (480)	1,455,475	1,656,260	1,700,919	1,886,117	185,198	10.89% O
Sub-Total: Enterprise Funds	27,977,693	31,435,337	27,814,861	28,873,687	1,058,826	3.81%

Budget Comparison by Appropriated Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2022-23 Proposed	\$ Change over FY 21-22	% Change over FY 21-22
INTERNAL SERVICE FUNDS						
Fleet Internal Service Fund (504)	431,211	485,477	485,812	627,747	141,935	29.22% P
Medical Insurance Fund (510)	5,372,252	4,880,073	5,841,939	5,796,827	(45,112)	(0.77%)
Insurance Deductible Fund (512)	250,001	249,999	250,000	250,000	-	0.00%
Sub-Total: Internal Service Funds	6,053,464	5,615,549	6,577,751	6,674,574	96,823	1.47%
TOTAL APPROPRIATIONS						
	\$80,243,567	\$90,246,474	\$82,871,089	\$84,431,317	\$ 1,560,228	1.88%
<i>LESS:</i> Interfund Transfers (all funds)	13,836,545	20,752,077	9,948,626	8,663,366	(1,285,260)	(12.92%)
TOTAL NET BUDGET	\$66,407,022	\$69,494,397	\$72,922,463	\$75,767,951	\$ 2,845,488	3.90%

Notes:

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

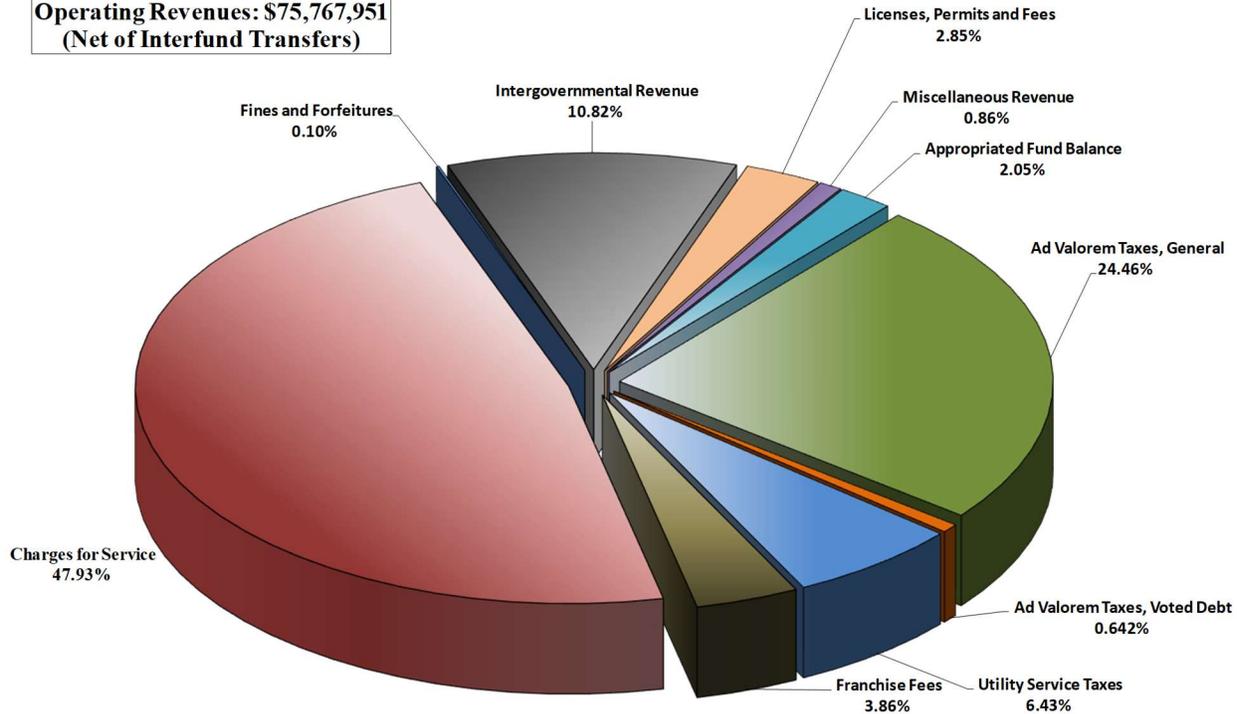
- A** The increase is due to an increase in capital projects.
- B** The increase is due to an increase in capital projects.
- C** The decrease is due to the payoff of various General government debt obligations.
- D** The decrease is due to the payoff of various General government lease obligations.
- E** The decrease is due to a reduction in vehicle replacements.
- F** The decrease is due to a reduction in capital projects costs.
- G** The increase is due to an increase in capital projects.
- H** The decrease is due to a reduction in capital projects costs.
- I** The increase is due to increased costs and capital projects.
- J** The decrease is due a reduction in annual principal and interest costs.
- K** The decrease is due to additional repairs and maintenance expenses on the Utility System.
- L** The increase is due to an increase in vehicle replacements.
- M** Reduction in the use of Wastewater Impact Fees for capital projects.
- N** The decrease is due to a reduction in capital projects costs.
- O** The increase is due to an increased number of rounds of golf played and the associated costs.
- P** The increase is due to an increase in operating costs and capital purchases.

Consolidated Budget Summary

FY 2022-23 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	5.3350	\$ 17,858,249	\$ 676,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,535,208
Ad Valorem Taxes, Voted Debt	0.1400	0	-	0	486,135	-	-	-	486,135
Utility Service Taxes		4,868,700	-	0	-	-	-	-	4,868,700
Franchise Fees		2,922,510	-	0	-	-	-	-	2,922,510
Charges for Service		3,031,585	-	3,339,735	-	757,835	22,819,780	6,369,574	36,318,509
Fines and Forfeitures		74,500	-	0	-	-	-	-	74,500
Intergovernmental Revenue		4,471,096	618,603	709,402	-	2,400,000	-	-	8,199,101
Licenses, Permits and Fees		149,100	-	1,789,343	-	-	220,000	-	2,158,443
Interest		78,000	-	2,750	-	-	56,000	5,000	141,750
Miscellaneous Revenue		273,600	-	0	-	25,000	160,160	50,000	508,760
	5.4750								
TOTAL OPERATING REVENUES		\$33,727,340	\$ 1,295,562	\$ 5,841,230	\$ 486,135	\$ 3,182,835	\$23,255,940	\$ 6,424,574	\$74,213,616
Interfund Transfers		\$ 2,550,500	\$ -	\$ -	\$ 986,795	\$ 260,000	\$ 4,616,071	\$ 250,000	\$ 8,663,366
Appropriated Fund Balance		-	-	375,688	-	176,971	1,001,676	-	1,554,335
TOTAL NON-OPERATING REVENUES		\$ 2,550,500	\$ -	\$ 375,688	\$ 986,795	\$ 436,971	\$ 5,617,747	\$ 250,000	\$10,217,701
TOTAL BUDGETED REVENUES AND FUND		\$36,277,840	\$ 1,295,562	\$ 6,216,918	\$ 1,472,930	\$ 3,619,806	\$28,873,687	\$ 6,674,574	\$84,431,317

**Composition of FY 2022-23
Operating Revenues: \$75,767,951
(Net of Interfund Transfers)**

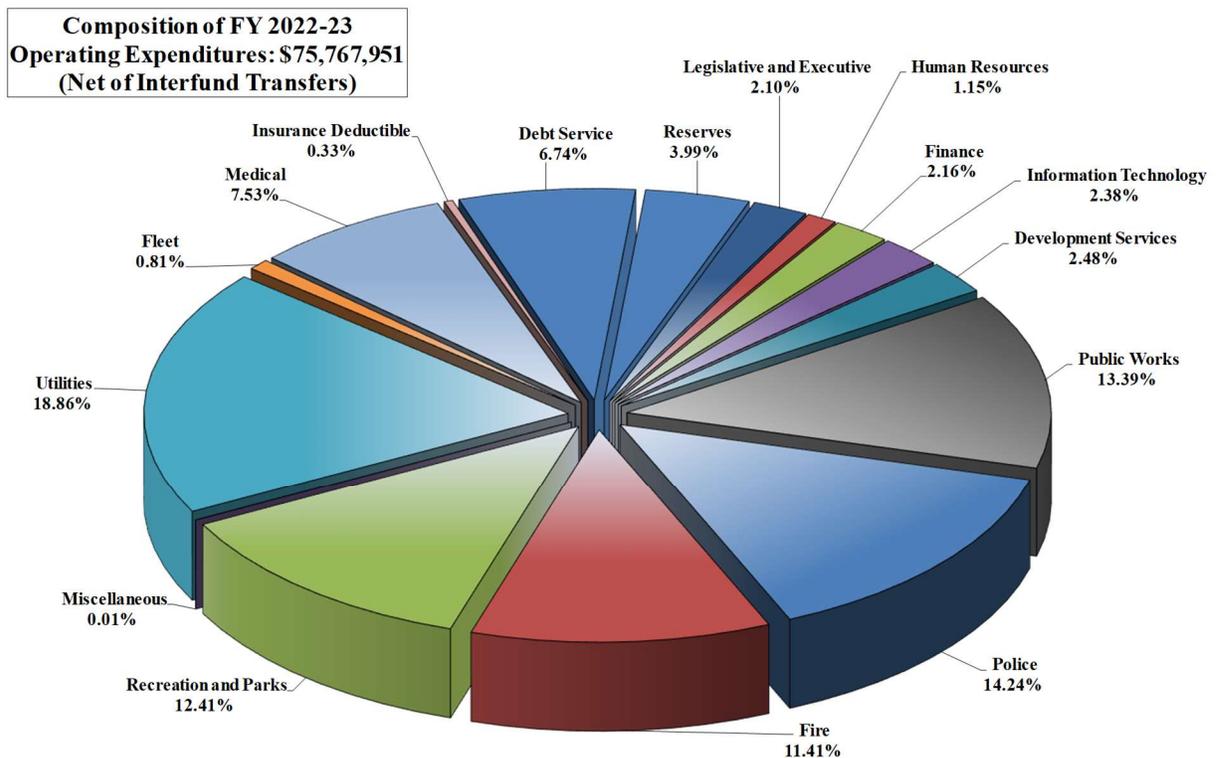


Percentages are calculated against budget of \$75,767,951 which is net of interfund transfers.

Consolidated Budget Summary

FY 2022-23 by Budgeted Expenditures

	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
BUDGETED EXPENDITURES								
Legislative and Executive	\$ 1,581,448	\$ -	\$ -	\$ -	\$ 11,971	\$ -	\$ -	\$ 1,593,419
Human Resources	874,524	-	-	-	-	-	-	874,524
Finance	1,234,684	-	-	-	400,000	-	-	1,634,684
Information Technology	1,802,796	-	-	-	-	-	-	1,802,796
Development Services	1,366,747	50,175	463,299	-	-	-	-	1,880,221
Public Works	1,401,756	1,165,898	5,200,547	-	2,374,500	-	-	10,142,701
Police	10,626,673	-	-	-	165,000	-	-	10,791,673
Fire	8,647,861	-	-	-	-	-	-	8,647,861
Recreation and Parks	7,539,348	-	10,000	-	90,000	1,762,736	-	9,402,084
Miscellaneous	10,000	-	-	-	-	-	-	10,000
Utilities	-	-	-	-	-	14,289,375	-	14,289,375
Fleet	-	-	-	-	-	-	614,957	614,957
Medical	-	-	-	-	-	-	5,703,510	5,703,510
Insurance Deductible	-	-	-	-	-	-	250,000	250,000
Debt Service	-	-	-	1,472,930	-	3,631,161	-	5,104,091
TOTAL OPERATING EXPENDITURES	\$35,085,837	\$ 1,216,073	\$ 5,673,846	\$ 1,472,930	\$ 3,041,471	\$19,683,272	\$ 6,568,467	\$72,741,896
Transfers out	\$ 992,003	\$ 55,000	\$ 120,500	\$ -	\$ 249,691	\$ 7,243,382	\$ 2,790	\$ 8,663,366
Reserve for Contingency	200,000	24,489	422,572	-	328,644	1,947,033	103,317	3,026,055
TOTAL NON-OPERATING EXPENDITURES	\$ 1,192,003	\$ 79,489	\$ 543,072	\$ -	\$ 578,335	\$ 9,190,415	\$ 106,107	\$11,689,421
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$36,277,840	\$ 1,295,562	\$ 6,216,918	\$ 1,472,930	\$ 3,619,806	\$28,873,687	\$ 6,674,574	\$84,431,317



Percentages are calculated against budget of \$75,767,951 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 2020/21	Adopted 2021/22	Proposed 2022/23	Percent Change	Actual 2019/20	Adopted 2020/21	Proposed 2022/23	Percent Change
Financial Sources								
Ad Valorem, General	15,746	16,230	18,535	14.20%	15,213	15,699	17,858	13.75%
Ad Valorem, Voted	490	489	486	-0.60%	-	-	-	0.00%
Utility Service Taxes	4,903	4,841	4,869	0.57%	4,903	4,841	4,869	0.57%
Franchise Fees	2,846	2,841	2,923	2.85%	2,846	2,841	2,923	2.85%
Charges for Services	33,192	34,707	36,165	4.20%	2,938	3,131	3,032	-3.18%
Fines and Forfeitures	165	100	75	-25.20%	54	100	75	-25.20%
Intergovernmental	10,885	8,200	8,199	-0.01%	5,572	4,406	4,471	1.47%
Licenses, Permits and Fees	4,613	2,078	2,158	3.87%	154	152	149	-2.17%
Debt Proceeds	-	-	-	0.00%	-	-	-	0.00%
Interest	151	100	142	41.39%	39	42	78	86.16%
Misc. Revenue	1,883	680	662	-2.60%	1,174	266	274	2.74%
Operating Revenues	74,875	70,267	74,214	5.62%	32,894	31,480	33,727	7.14%
Interfund Transfers	20,597	9,949	8,663	-12.92%	2,898	2,674	2,551	-4.60%
Fund Balance	-	2,656	1,554	-41.47%	-	407	-	0.00%
Other Financing Sources	20,597	12,604	10,218	-18.93%	2,898	3,081	2,551	-17.22%
Total Financial Sources	\$ 95,472	\$ 82,871	\$ 84,431	1.88%	\$ 35,792	\$ 34,561	\$ 36,278	4.97%
Financial Uses								
General Government	5,906	6,748	7,735	14.63%	5,291	6,102	6,860	12.42%
Public Safety	16,632	17,720	19,440	9.70%	16,293	17,461	19,275	10.39%
Physical Environment	23,098	23,429	24,432	4.28%	1,097	1,404	1,402	-0.19%
Economic Development	85	295	50	-82.99%	-	-	-	0.00%
Parks and Recreation	8,106	8,898	9,402	5.67%	6,017	7,088	7,539	6.37%
Debt Service	5,500	6,646	5,104	-23.20%	-	-	-	0.00%
Depreciation Expense	4,210	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	461	18	10	-44.23%	461	18	10	-44.23%
Operating Expenditures	63,997	63,754	66,173	3.79%	29,159	32,073	35,086	9.39%
Internal Service Funds	5,500	6,249	6,568	5.11%	-	-	-	0.00%
Transfers out	20,907	9,949	8,663	-12.92%	5,863	2,043	992	-51.45%
Reserve for Contingency	-	2,919	3,026	3.68%	-	444	200	-54.99%
Other Financing Uses	26,407	19,117	18,258	-4.49%	5,863	2,487	1,192	-52.08%
Total Financial Uses	\$ 90,404	\$ 82,871	\$ 84,431	1.88%	\$ 35,022	\$ 34,561	\$ 36,278	4.97%
Net Income/(Loss)	\$ 5,068	\$ -	\$ -		\$ 770	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	83,635				10,504			
Ending Fund Balance	88,703				11,274			
Change in Fund Balance	5,068				770			
% Change	6.06%				7.33%			

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 2020/21	Adopted 2021/22	Proposed 2022/23	Percent Change	Actual 2020/21	Adopted 2021/22	Proposed 2022/23	Percent Change
Financial Sources								
Ad Valorem, General	532	531	677	27.49%	-	-	-	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%	3,030	3,343	3,340	-0.11%
Fines and Forfeitures	-	-	-	0.00%	110	-	-	0.00%
Intergovernmental	507	505	619	22.54%	717	705	709	0.63%
Licenses, Permits and Fees	-	-	-	0.00%	1,826	1,706	1,789	4.91%
Debt Proceeds	-	-	-	0.00%	-	-	-	0.00%
Interest	4	-	-	0.00%	7	2	3	57.14%
Misc. Revenue	-	-	-	0.00%	38	-	-	0.00%
Operating Revenues	1,043	1,036	1,296	25.08%	5,728	5,756	5,841	1.49%
Interfund Transfers	-	-	-	0.00%	-	-	-	0.00%
Fund Balance	-	-	-	0.00%	-	178	376	111.51%
Other Financing Sources	-	-	-	0.00%	-	178	376	111.51%
Total Financial Sources	\$ 1,043	\$ 1,036	\$ 1,296	25.08%	\$ 5,728	\$ 5,933	\$ 6,217	4.78%

Financial Uses								
General Government	-	-	-	0.00%	496	398	463	16.36%
Public Safety	-	-	-	0.00%	64	-	-	0.00%
Physical Environment	62	455	1,166	156.45%	5,229	5,026	5,201	3.47%
Economic Development	85	295	50	-82.99%	-	-	-	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	147	750	1,216	62.22%	5,794	5,434	5,674	4.41%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	253	249	55	-77.87%	473	50	121	140.15%
Reserve for Contingency	-	38	24	-34.95%	-	449	423	-5.85%
Other Financing Uses	253	286	79	-72.22%	473	499	543	8.83%
Total Financial Uses	\$ 400	\$ 1,036	\$ 1,296	25.08%	\$ 6,267	\$ 5,933	\$ 6,217	4.78%
Net Income/(Loss)	\$ 643	\$ -	\$ -		\$ (539)	\$ -	\$ -	

Fund Balance		
Beginning Fund Balance	938	2,830
Ending Fund Balance	1,580	2,291
Change in Fund Balance	643	(539)
% Change	68.54%	-19.05%

(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; 114-Sidewalk 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; 155-American Rescue Plan Act 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 2020/21	Adopted 2021/22	Proposed 2022/23	Percent Change	Actual 2020/21	Adopted 2021/22	Proposed 2022/23	Percent Change
Financial Sources								
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	490	489	486	-0.60%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	-	-	-	0.00%	663	1,113	758	-31.94%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	3,605	2,584	2,400	-7.11%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Debt Proceeds	-	-	-	0.00%	-	-	-	0.00%
Interest	1	-	-	0.00%	10	-	-	0.00%
Misc. Revenue	-	-	-	0.00%	54	40	25	-37.50%
Operating Revenues	491	489	486	-0.60%	4,332	3,737	3,183	-14.83%
Interfund Transfers	4,172	2,316	987	-57.40%	2,642	330	260	-21.25%
Fund Balance	-	0	-	0.00%	-	76	177	132.91%
Other Financing Sources	4,172	2,316	987	-57.40%	2,642	406	437	7.59%
Total Financial Sources	\$ 4,663	\$ 2,806	\$ 1,473	-47.50%	\$ 6,974	\$ 4,143	\$ 3,620	-12.63%
Financial Uses								
General Government	-	-	-	0.00%	119	248	412	66.13%
Public Safety	-	-	-	0.00%	202	260	165	-36.42%
Physical Environment	-	-	-	0.00%	6,477	1,555	2,375	52.70%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	448	129	90	-30.23%
Debt Service	3,264	2,806	1,473	-47.50%	4	3	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	3,264	2,806	1,473	-47.50%	7,250	2,194	3,041	38.62%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	-	-	-	0.00%	996	687	250	-63.67%
Reserve for Contingency	-	-	-	0.00%	-	1,262	329	-73.96%
Other Financing Uses	-	-	-	0.00%	996	1,949	578	-70.33%
Total Financial Uses	\$ 3,264	\$ 2,806	\$ 1,473	-47.50%	\$ 8,246	\$ 4,143	\$ 3,620	-12.63%
Net Income/(Loss)	\$ 1,399	\$ -	\$ -		\$ (1,272)	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	492				7,002			
Ending Fund Balance	1,892				5,730			
Change in Fund Balance	1,399				(1,272)			
% Change	284.19%				-18.16%			

(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.

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 2020/21	Adopted 2021/22	Proposed 2022/23	Percent Change	Actual 2019/20	Adopted 2020/21	Proposed 2022/23	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	16,370	16,121	17,777	10.27%	2,248	2,049	2,287	11.60%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	90	-	-	0.00%	-	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	2,633	220	220	0.00%
Debt Proceeds	-	-	-	0.00%	-	-	-	0.00%
Interest	35	38	38	0.18%	44	11	15	40.55%
Misc. Revenue	192	177	160	-9.30%	-	-	-	0.00%
Operating Revenues	16,687	16,336	17,975	10.04%	4,926	2,280	2,522	10.61%
Interfund Transfers	1,599	71	-	0.00%	8,588	4,308	4,616	7.15%
Fund Balance	-	113	-	0.00%	-	1,649	841	-49.04%
Other Financing Sources	1,599	183	-	0.00%	8,588	5,957	5,457	-8.41%
Total Financial Sources	\$ 18,286	\$ 16,519	\$ 17,975	8.82%	\$ 13,514	\$ 8,237	\$ 7,978	-3.14%

Financial Uses									
General Government	-	-	-	0.00%	-	-	-	0.00%	
Public Safety	-	-	-	0.00%	-	-	-	0.00%	
Physical Environment	8,073	9,817	9,452	-3.72%	866	2,893	2,698	-6.75%	
Economic Development	-	-	-	0.00%	-	-	-	0.00%	
Parks and Recreation	-	-	-	0.00%	1,634	1,671	1,763	5.52%	
Debt Service	-	-	-	0.00%	2,113	3,403	3,196	-6.07%	
Depreciation Expense	3,502	-	-	0.00%	-	-	-	0.00%	
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%	
Operating Expenditures	11,575	9,817	9,452	-3.72%	4,613	7,966	7,657	-3.89%	
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%	
Transfers out	7,354	6,602	6,957	5.39%	5,626	40	40	-0.11%	
Reserve for Contingency	-	100	1,566	1465.96%	-	230	281	22.00%	
Other Financing Uses	7,354	6,702	8,523	27.18%	5,626	271	321	18.71%	
Total Financial Uses	\$ 18,929	\$ 16,519	\$ 17,975	8.82%	\$ 10,240	\$ 8,237	\$ 7,978	-3.14%	
Net Income/(Loss)	\$ (643)	\$ -	\$ -		\$ 3,274	\$ -	\$ -		

Fund Balance (B)			
Beginning Fund Balance	45,365		
Ending Fund Balance	47,997		
Change in Fund Balance	2,631		
% Change	5.80%		

(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; 418-2020A Revenue Refunding Bonds; 480-Twin Rivers Golf Course Fund.

(B) For the calculation of Fund Balance the Water/Sewer Fund (401) and the Non-Major Enterprise Funds are grouped together.

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 2019/20	Adopted 2020/21	Proposed 2022/23	Percent Change	Actual 2020/21	Adopted 2021/22	Proposed 2022/23	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	2,649	2,824	2,756	-2.38%	5,293	6,126	6,216	1.48%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	391	-	-	0.00%	4	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Debt Proceeds	-	-	-	0.00%	-	-	-	0.00%
Interest	6	3	3	0.00%	6	5	5	0.00%
Misc. Revenue	5	-	-	0.00%	420	197	203	3.26%
Operating Revenues	3,051	2,827	2,759	-2.38%	5,723	6,328	6,425	1.53%
Interfund Transfers	96	-	-	0.00%	603	250	250	0.00%
Fund Balance	-	232	161	0.00%	-	-	-	0.00%
Other Financing Sources	96	232	161	0.00%	603	250	250	0.00%
Total Financial Sources	\$ 3,147	\$ 3,059	\$ 2,921	-4.53%	\$ 6,326	\$ 6,578	\$ 6,675	1.47%
Financial Uses								
General Government	-	-	-	0.00%	-	-	-	0.00%
Public Safety	-	-	-	0.00%	72	-	-	0.00%
Physical Environment	1,256	2,279	2,140	-6.10%	38	-	-	0.00%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	3	-	-	0.00%
Debt Service	119	435	435	-0.11%	-	-	-	0.00%
Depreciation Expense	708	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	2,083	2,714	2,575	-5.14%	113	-	-	0.00%
Internal Service Funds	-	-	-	0.00%	5,500	6,249	6,568	5.11%
Transfers out	339	275	246	-10.55%	3	3	3	0.00%
Reserve for Contingency	-	70	100	42.86%	-	326	103	-68.27%
Other Financing Uses	339	345	346	0.30%	5,503	6,578	6,675	1.47%
Total Financial Uses	\$ 2,422	\$ 3,059	\$ 2,921	-4.53%	\$ 5,616	\$ 6,578	\$ 6,675	1.47%
Net Income/(Loss)	\$ 724	\$ -	\$ -		\$ 711	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	14,774				1,837			
Ending Fund Balance	15,498				2,548			
Change in Fund Balance	724				711			
% Change	4.90%				38.69%			

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



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Revenue Trends

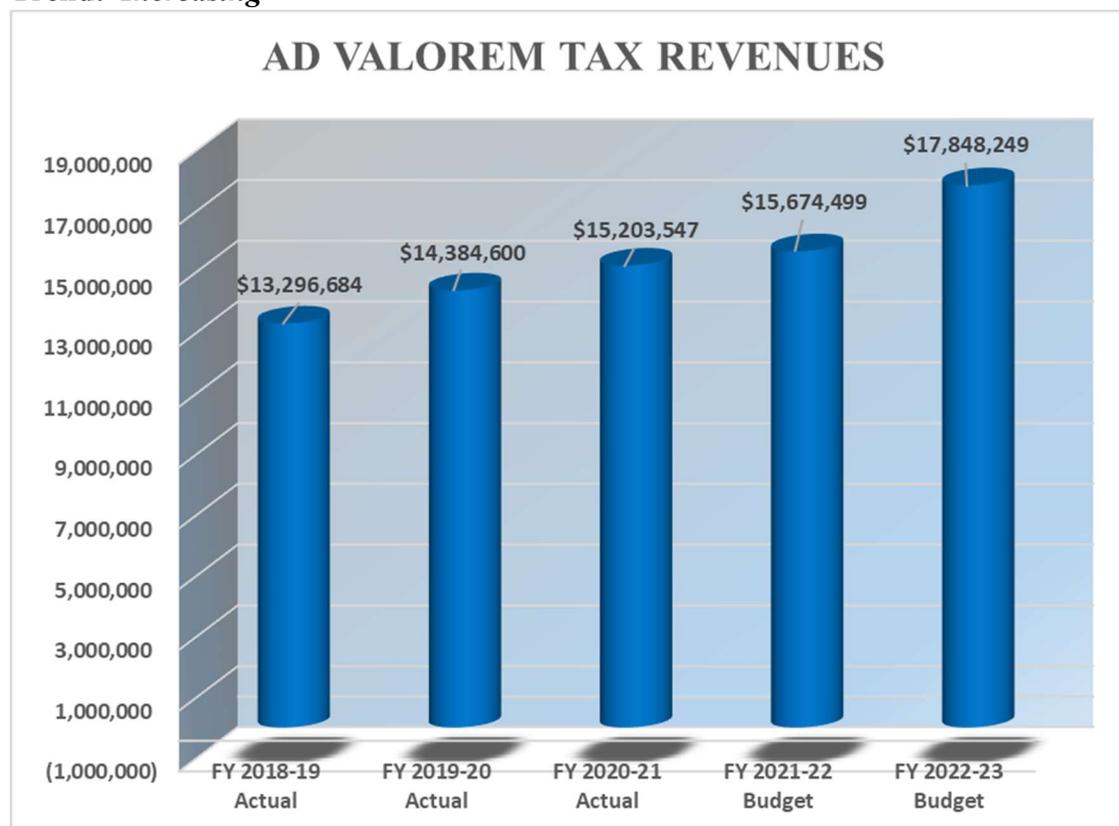
Ad Valorem Tax Revenues

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 49% of budgeted General Fund revenues in FY 2022-23. 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 \$1.80 billion since FY 2011-12, to \$3.655 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.

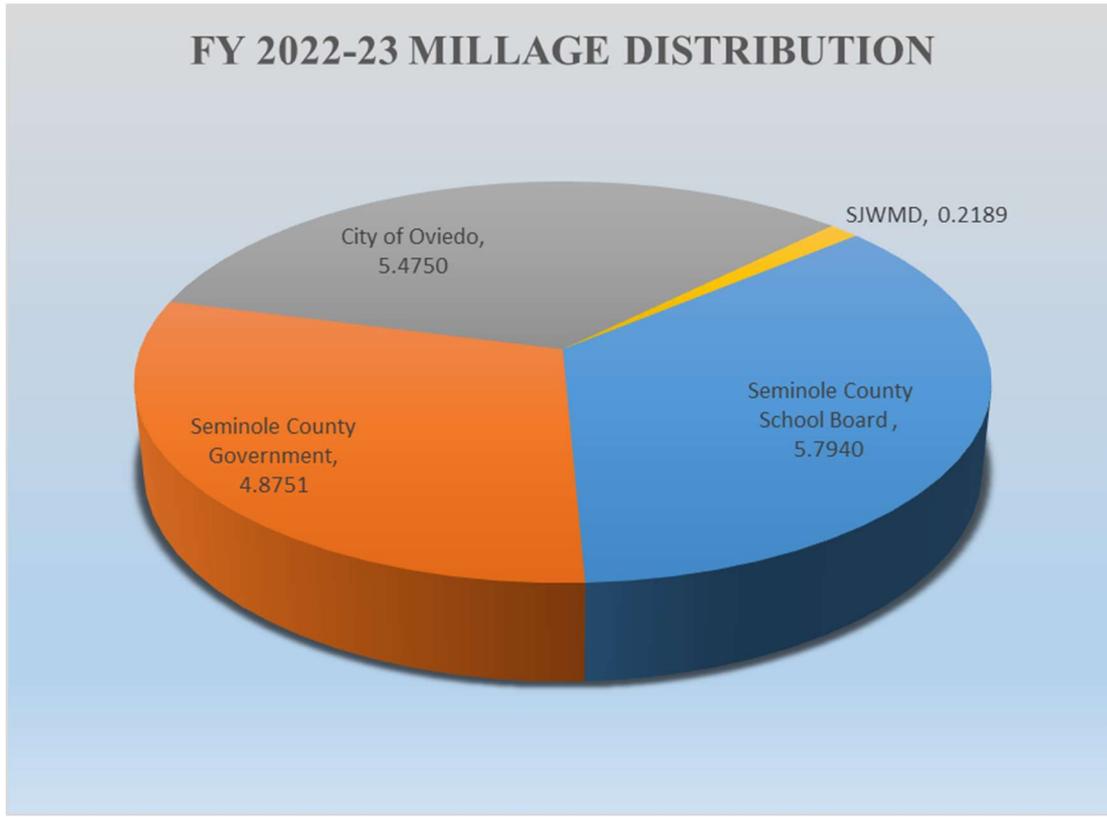
Trend: *Increasing*



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 proposed millage rate for the City of Oviedo taxpayers for FY 2022 is 16.3630 mills, an increase of 0.1620 mills or (1%) from FY 2021. The following graph depicts the distribution of taxes assessed to taxpayers in the City of Oviedo.

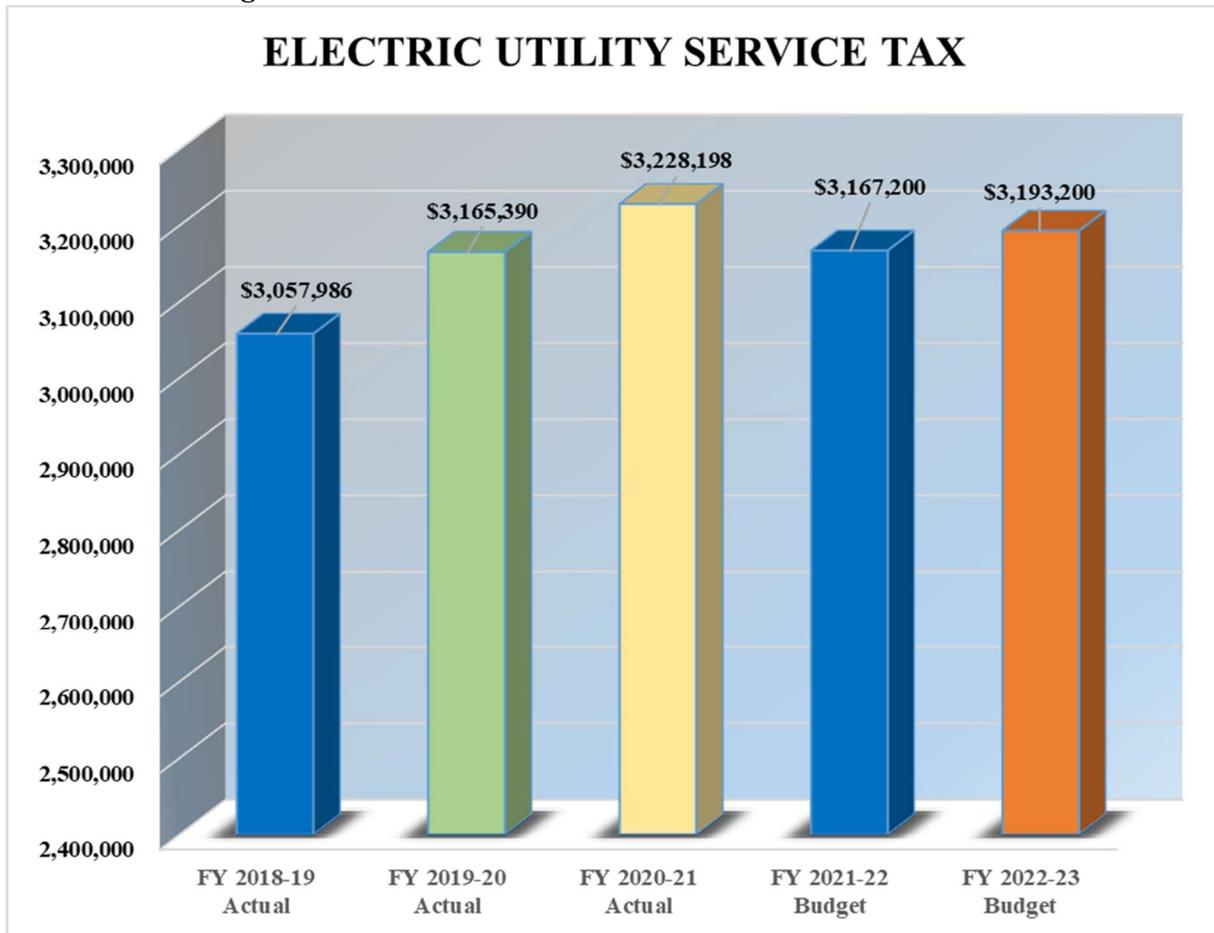


Revenue Trends

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(1)(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 2022-23 by \$26,000 or 0.82%.

Trend: *Increasing*

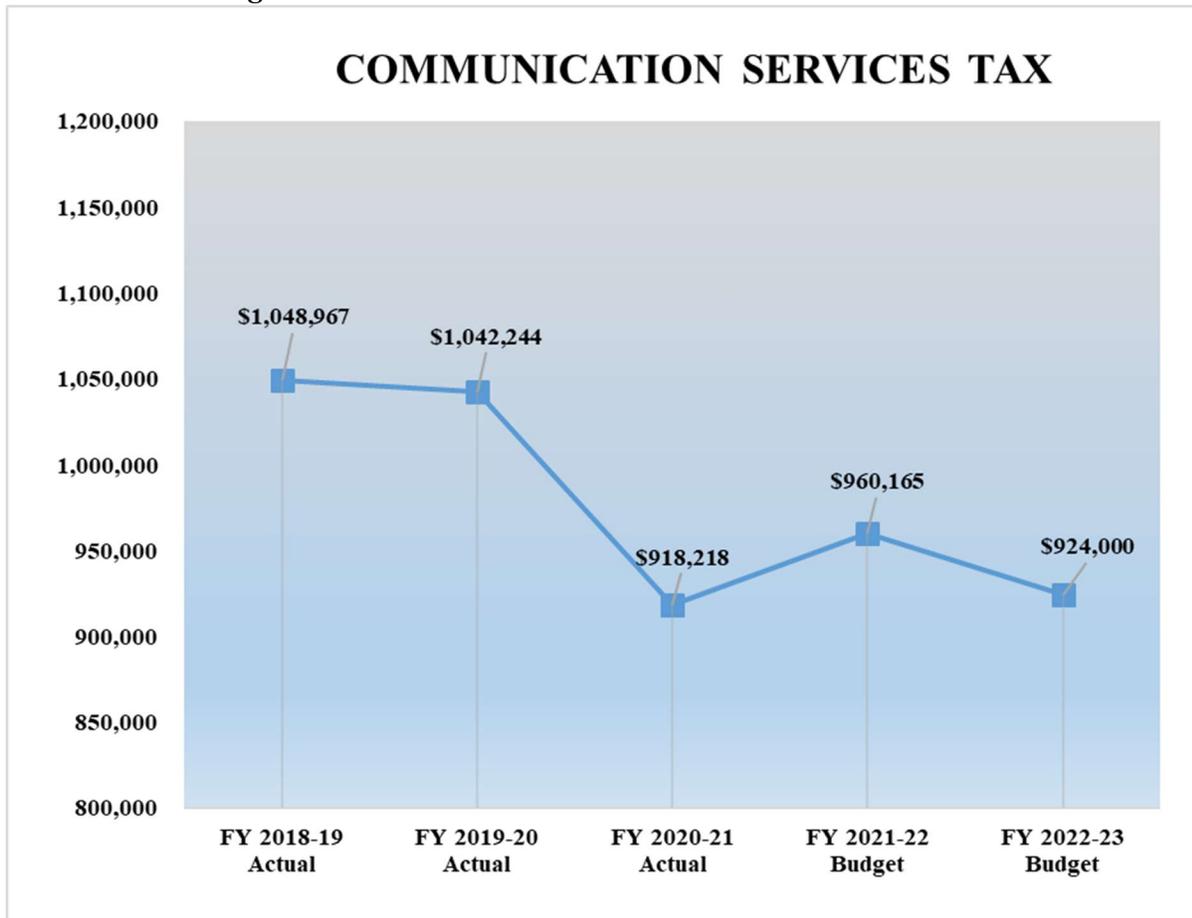


Revenue Trends

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 \$853,214, or 48.01% since the peak of revenues in FY 2007-08. Communication Services Tax is projected to decrease slightly in FY 2022-23.

Trend: *Decreasing*

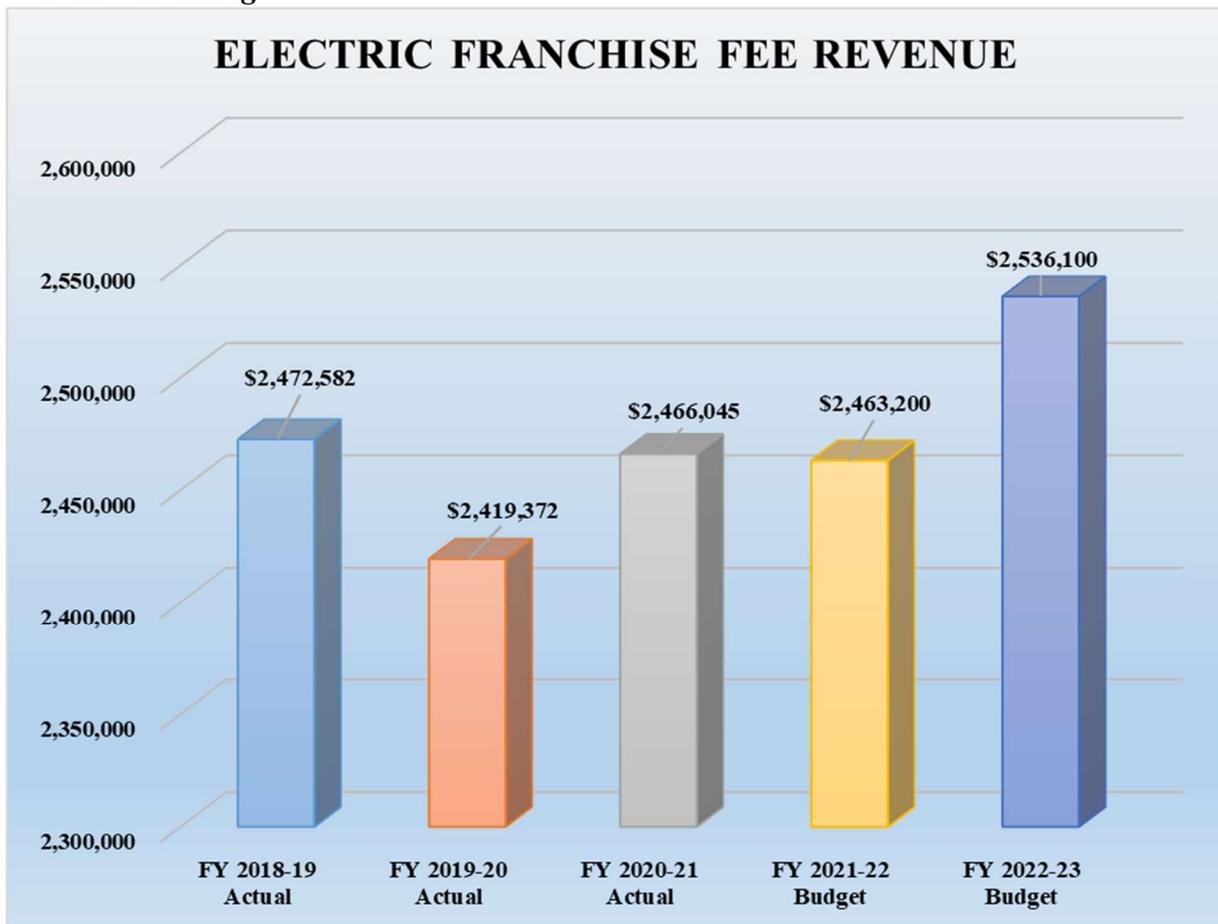


Revenue Trends

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 2022-23.

Trend: *Increasing*

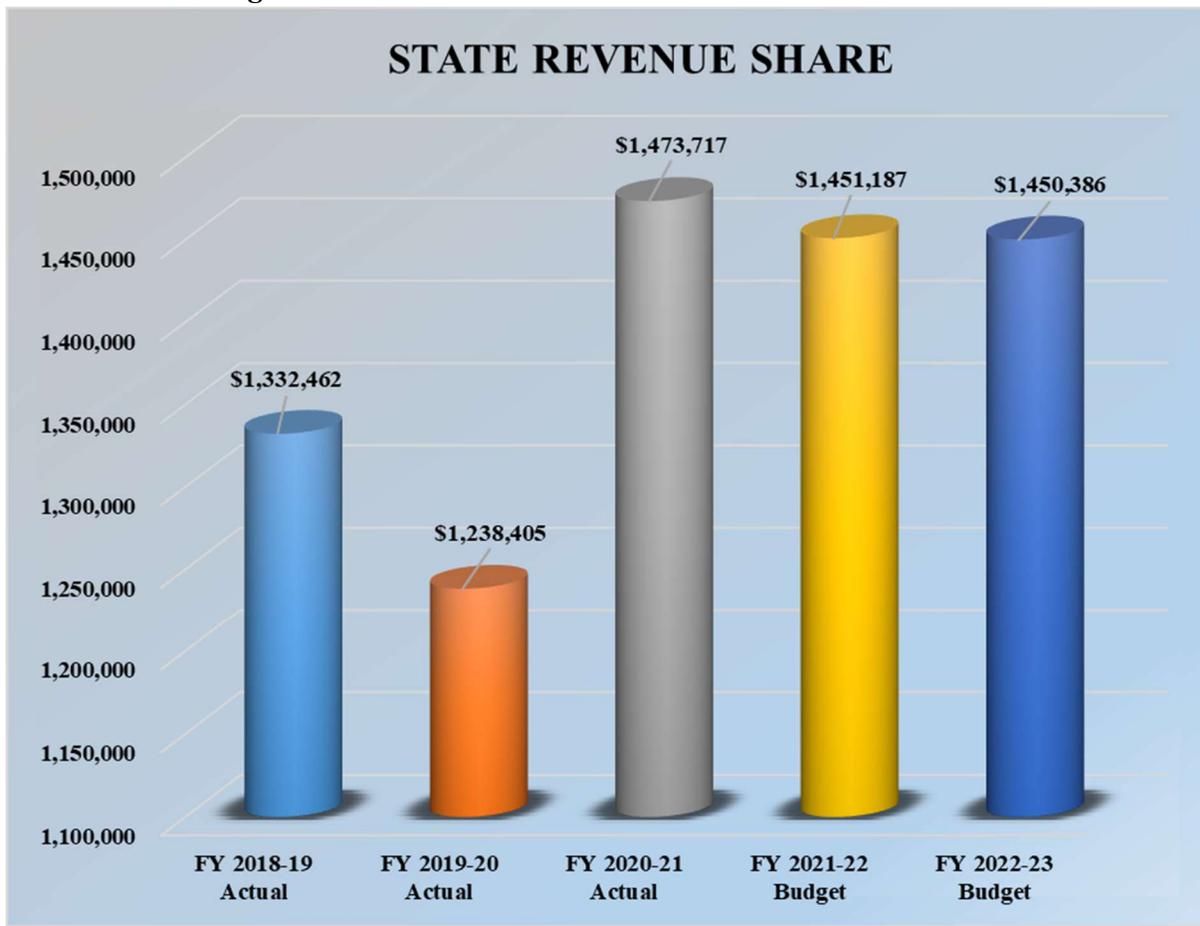


Revenue Trends

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 \$763,668 through FY 2020-21. This is an 107.55% increase in revenues since FY 2009-10. Revenues for FY 2022-23 are projected to decrease as the economy is entering a new recession.

Trend: *Decreasing*

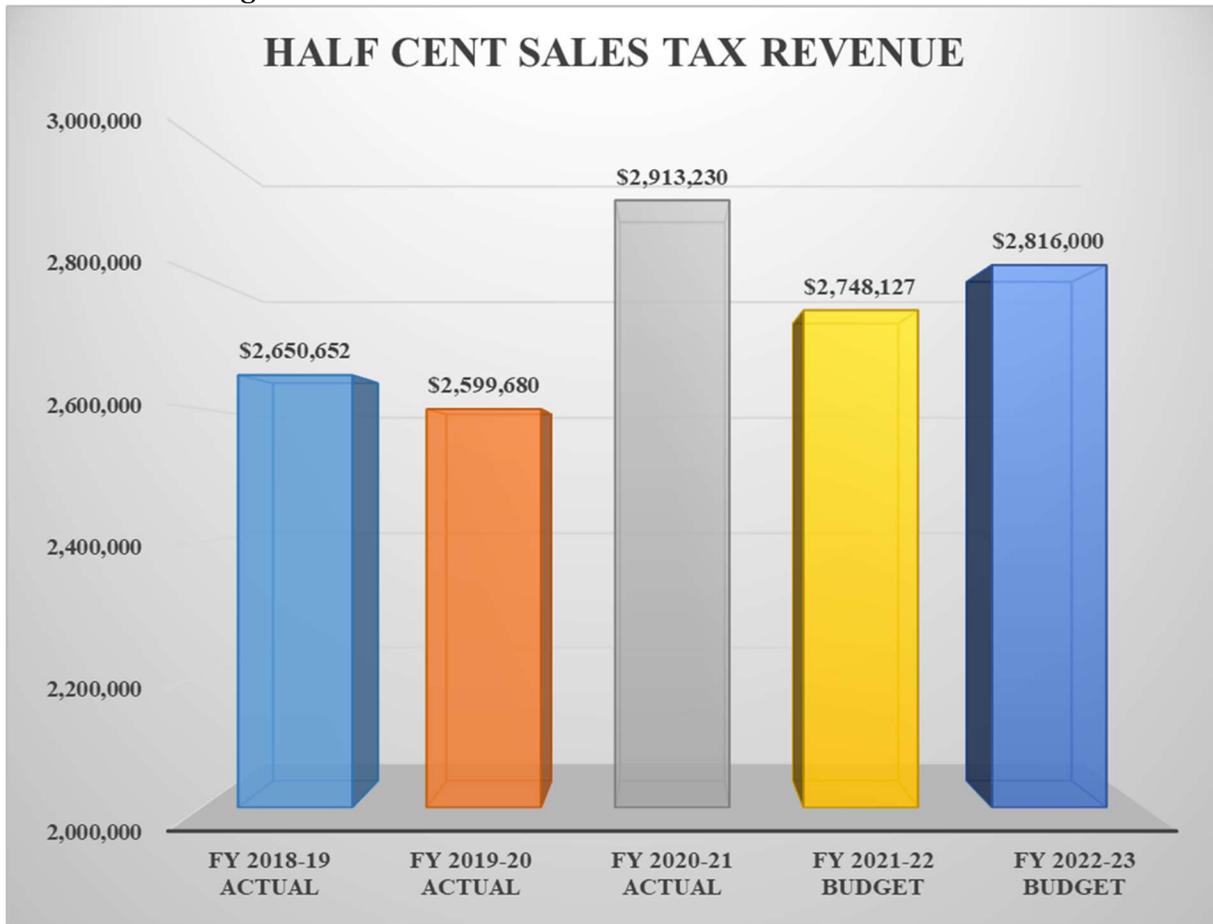


Revenue Trends

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 \$1,116,136 or 62% from FY 2009-10 through FY 2020-21. Revenues for FY 2022-23 are projected to increase when compared to FY 2021-22.

Trend: *Increasing*

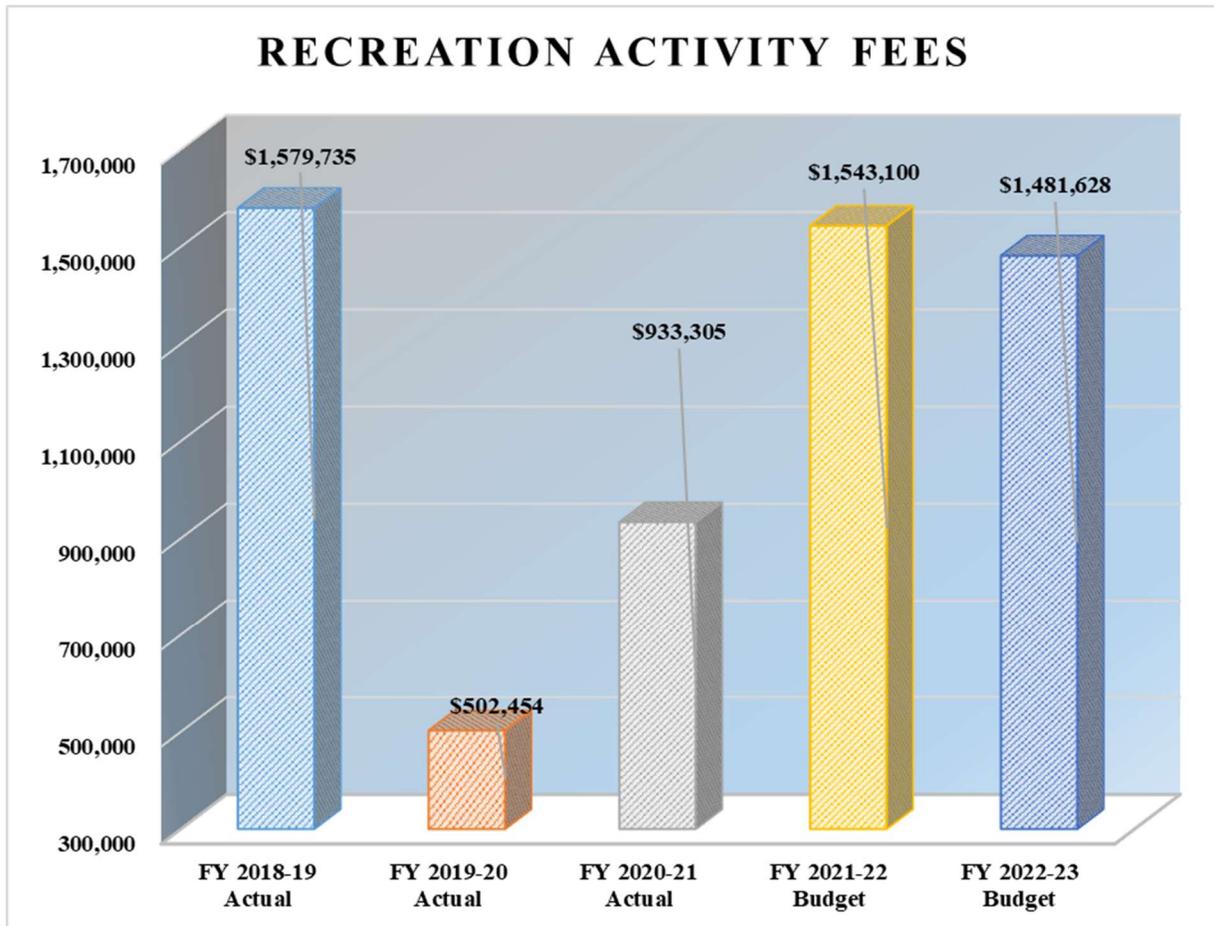


Revenue Trends

Recreation Activity Fees

Recreation Activity Fees have been increasing year over year since the completion of Center Lake Park in FY 2015. Factors that will assist in the continued increase in Recreation Activity Fees include: the growth in residential home construction; and as Center Lake Park becomes more established, an increase in events and rentals is expected. COVID-19 negatively impacted the Recreation Activity Fees in FY 2019-20 and FY 2020-21 as many of the events and athletic programs were cancelled. 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*

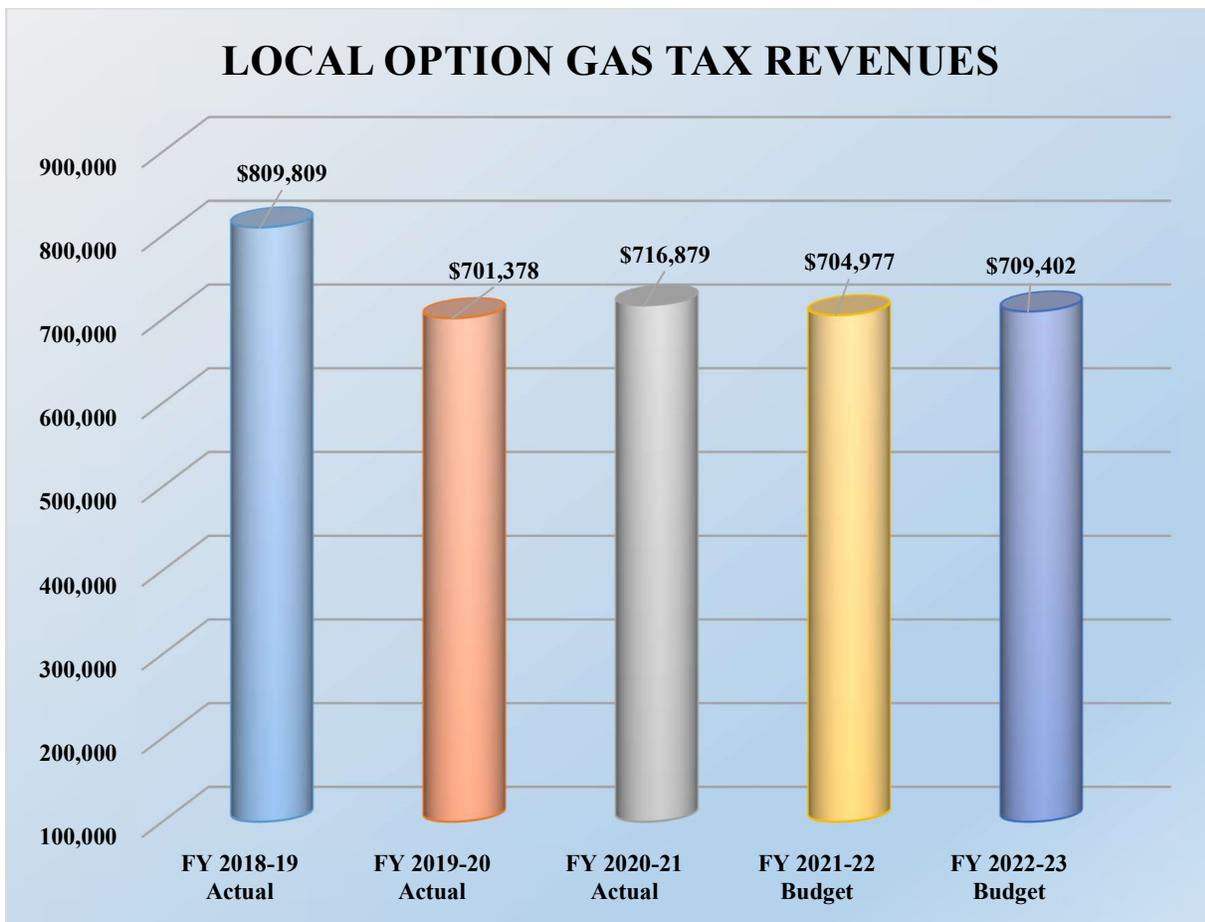


Revenue Trends

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. The City is forecasting a slight increase in revenue collections, as compared to FY 2021-22.

Trend: *Neutral*



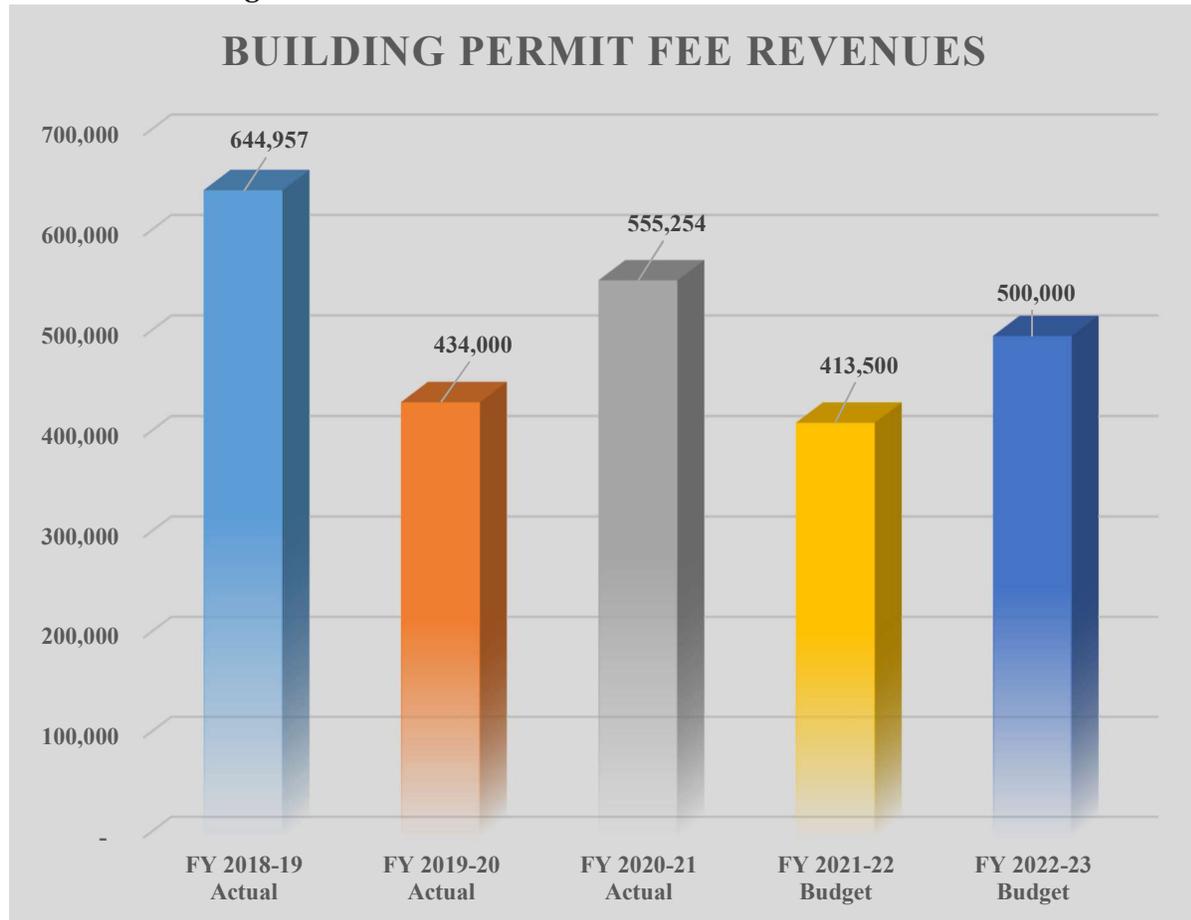
Revenue Trends

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 have trended down since. The FY 2022-23 revenues are projected to increase slightly over FY 2021-22.

Trend: *Increasing*



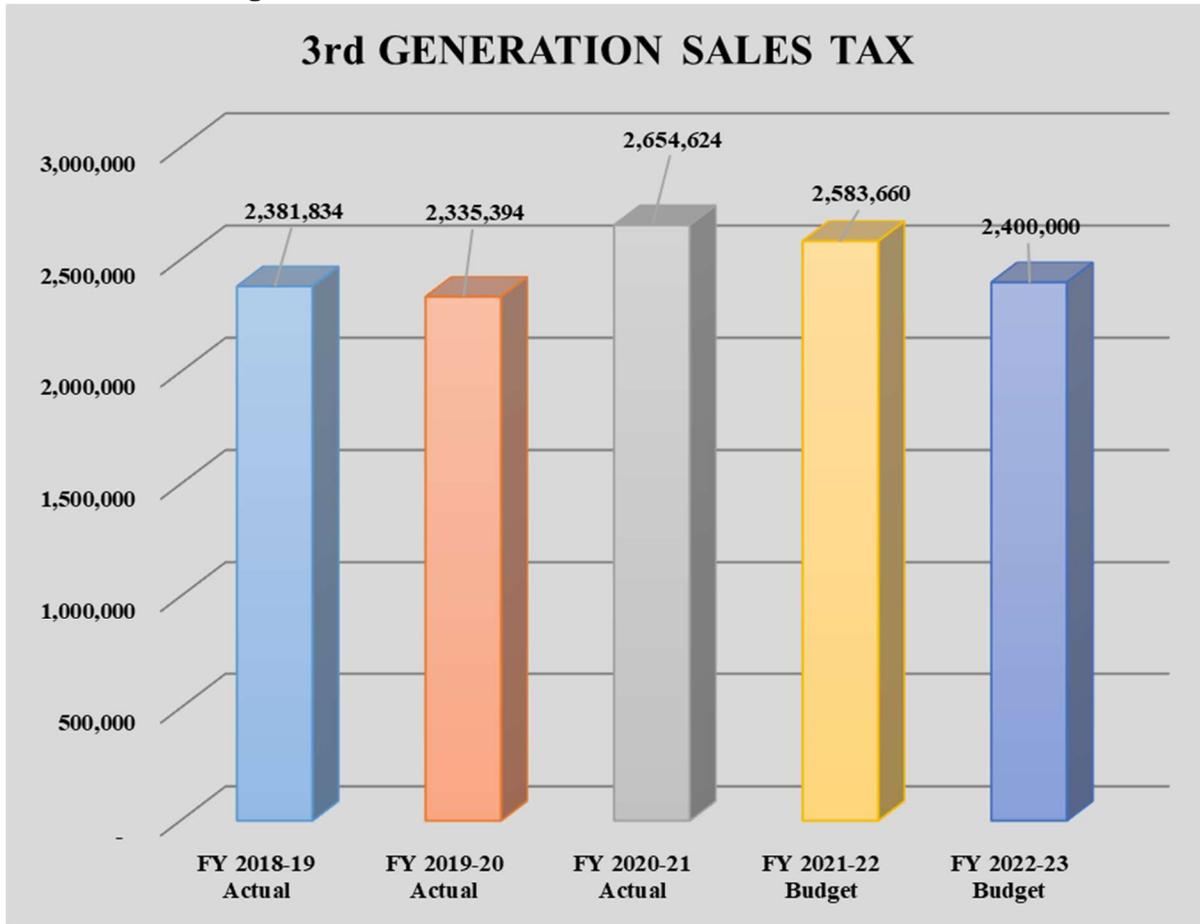
Revenue Trends

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. Revenue estimated for FY 2022-23 have not been received from the State of Florida, and the City is currently projecting a decrease when compared to FY 2021-22.

Trend: *Decreasing*



Revenue Trends

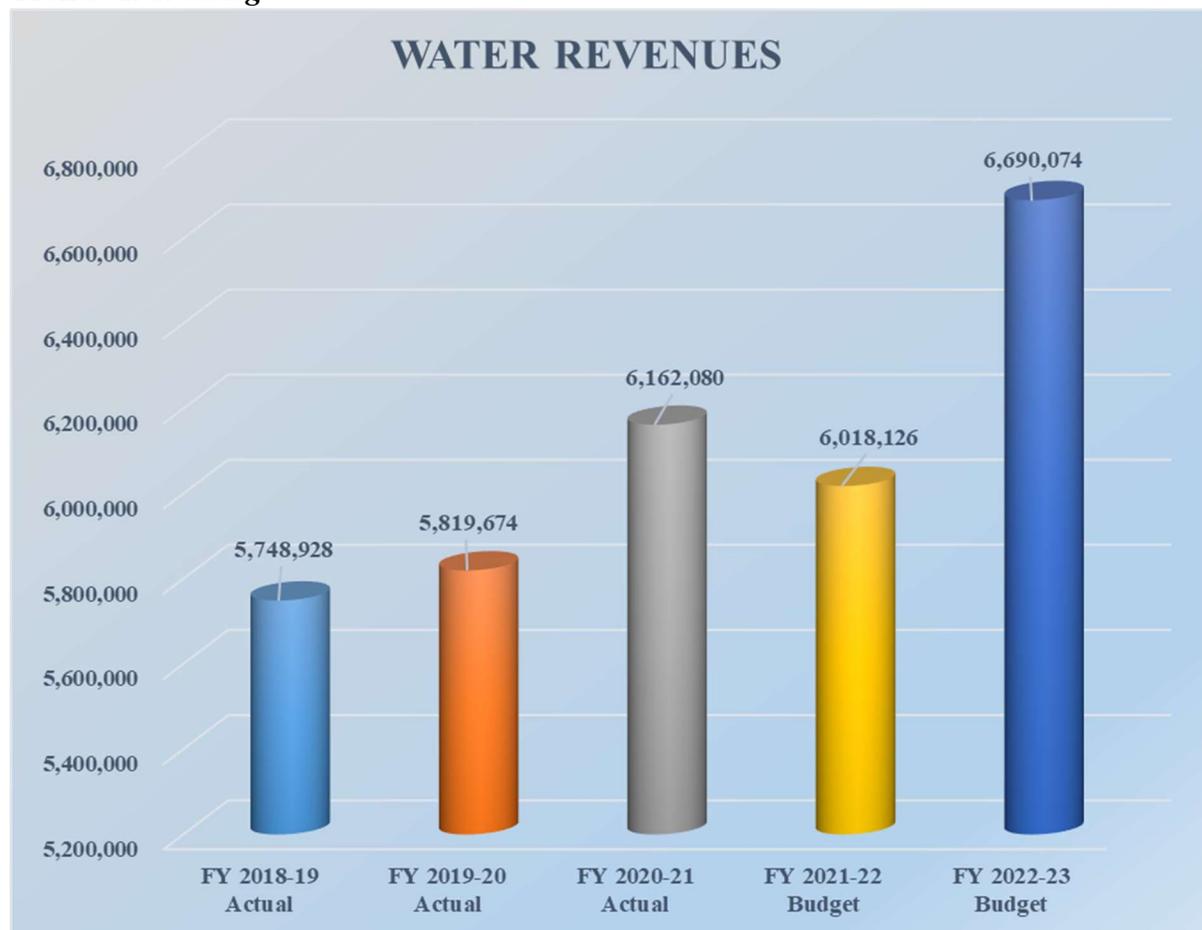
Water, Wastewater and Reclaimed Revenues

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. The Utility Revenue Sufficiency Analysis was approved by City Council in September 2015, per Resolution No 3019-15. On January 13, 2022 City Council adopted Resolution No 4174-22 which amended Resolution No 3019-15 by removing the cap of 5% on the annual CPI-U adjustment. Effective February 1st all rates for water, sewer and reclaimed water will be adjusted automatically by the actual change in CPI for All Urban Consumers Unadjusted (CPI-U), as of the month of May. The rate increase for FY 2022-23 is proposed at 8.6%.

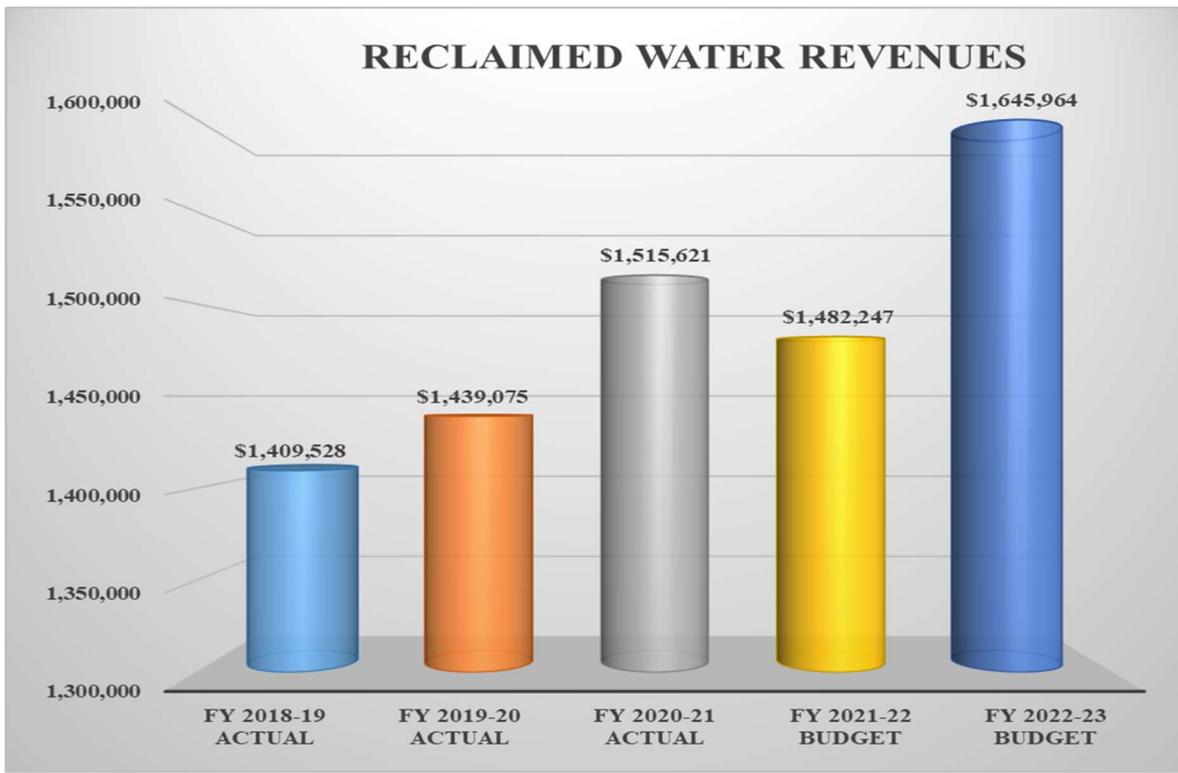
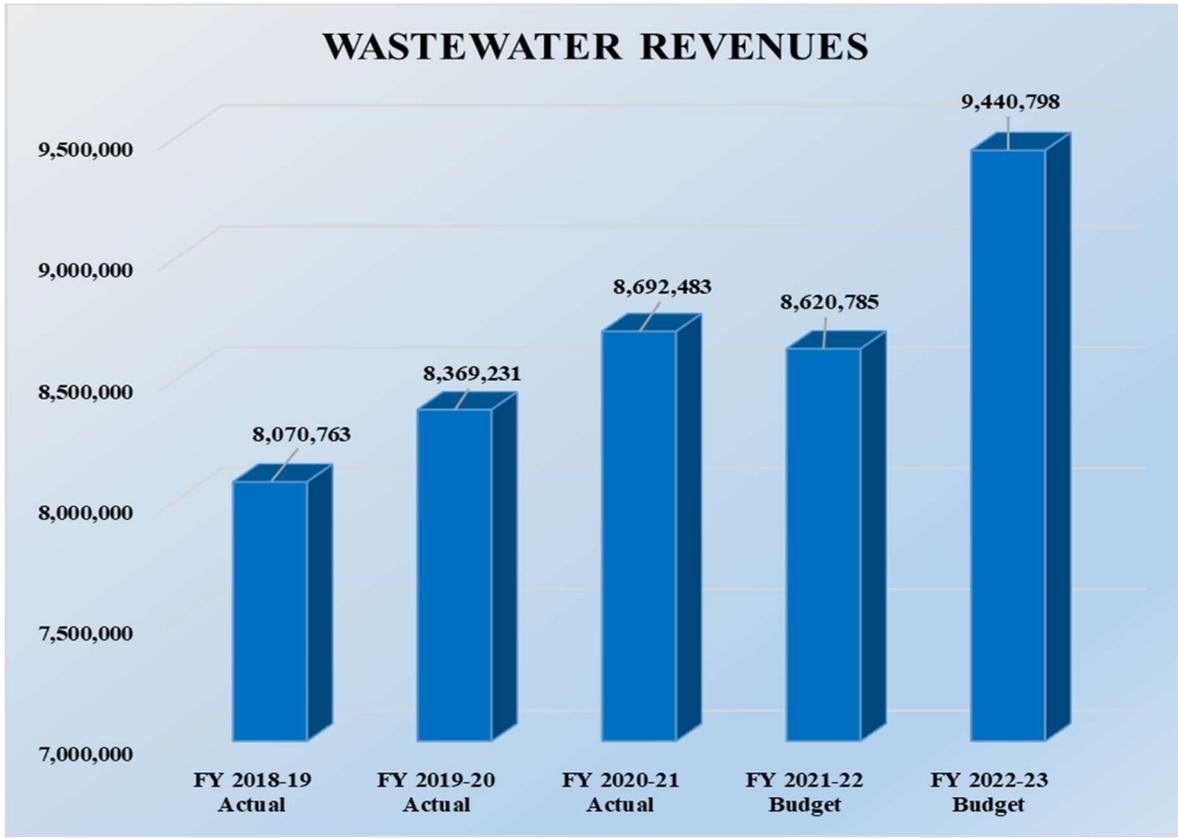
In addition to the items noted above, reclaimed water revenues have increased as the City has been expanding its reclaimed system over the past several years.

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

Trend: *Increasing*



Revenue Trends

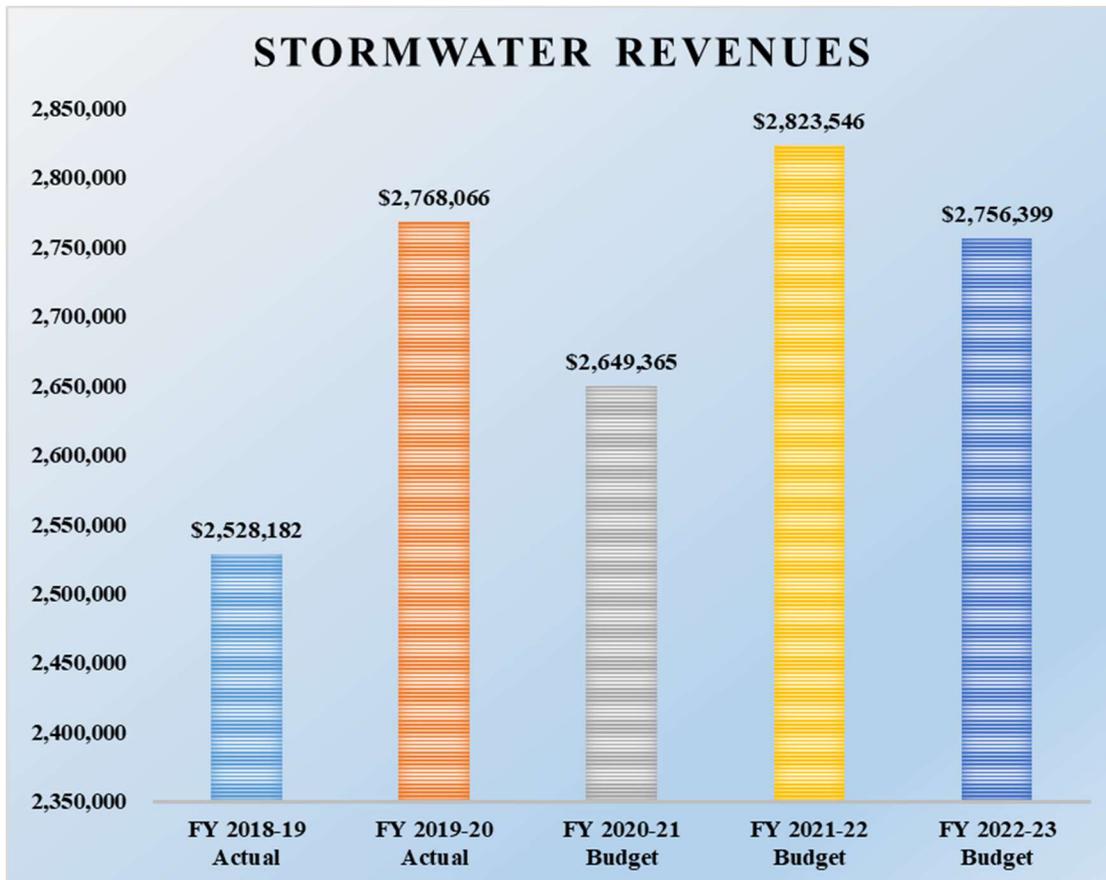


Revenue Trends

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. On October 1, 2022, Stormwater rates will be indexed 2%. Stormwater revenues are projected to decrease in FY 2022-23.

Trend: *Decreasing*



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, 2022 and September 30, 2023.

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, 2021, the undesignated "reserve" level was \$10.654 million. Based on the FY 2021-22 Amended Budget, and the FY 2022-23 Proposed Budget, the ending unassigned fund balance at September 30, 2023 is projected to be \$9,960,091, or 28.23% of the FY 2022-23 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, 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 wastewaters funds are presented separately on a cash basis.

Fund Balance Overview

The City's budget guidelines, in conjunction with the financial policies, require that the City shall establish a working capital reserve equal to a minimum of one hundred and twenty (120) days of the Water/Wastewater operating budget less depreciation, annual debt service and capital expenses. The capital reserve for FY 2022-23 is projected at \$3.15 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, 2023, less the operating reserve of \$3.15 million, is expected to be \$2.95 million or 30.92% of the Water and Wastewater operating budget at September 30, 2023.

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 9/30/2021	Budgeted Change in Fund Balance FY 21-22	Estimated Fund Balance 9/30/2022 (1)	Budgeted Change in Fund Balance FY 22-23	Estimated Fund Balance 9/30/2023 (1)	Percent Change FY 22-23 (3)
<u>GOVERNMENTAL FUNDS</u>						
<u>General Fund (001)</u>						
Unassigned	10,654,137	(1,153,181)	9,960,091	-	9,960,091	0.00%
<i>Assigned or Reserved</i>						
Nonspendable	60,352		40,042		40,042	
Assigned	407,440		-		-	
Restricted	152,020		120,635		120,635	
Total: Assigned or Reserved	619,812		160,677		160,677	
Total General Fund	11,273,949		10,120,768		10,120,768	
Transfers			2,025,549		992,003	
Unassigned Fund Balance as a % of Actual Exp (excluding transfers) (2)			29.84%		28.23%	
Available Fund Balance			4,822,247		4,667,215	
 <u>CRA (015)</u>	 1,575,575	 (1,575,574)	 1	 -	 1	 0.00%
<u>Special Revenue Funds</u>						
Administrative Impact Fee Fund (101)	4,333	-	4,333	-	4,333	0.00%
Transportation Impact Fee Fund (102)	511,600	(422,118)	89,482	(145,000)	(55,518)	-162.04% A
State Law Enforcement Trust Fund (103)	36,935	-	36,935	-	36,935	0.00%
Transportation Imprv. Fund (Gas Tax) (105)	757,113	(340,901)	416,212	(120,188)	296,024	-28.88% B
Federal Law Enforcement Trust Fund (106)	62,693	(10,049)	52,644	-	52,644	0.00%
Police Impact Fee Fund (107)	120,169	-	120,169	-	120,169	0.00%
Fire Impact Fee Fund (108)	9,457	-	9,457	(70,500)	(61,043)	-745.48% C
Recreation Impact Fee Fund (109)	5,707	-	5,707	-	5,707	0.00%
Tree Bank Fund (112)	283,235	(40,000)	243,235	(40,000)	203,235	-16.45% D
Sidewalk Fund (114)	35,777	-	35,777	-	35,777	0.00%
Solid Waste Fund (115)	37,799	-	37,799	-	37,799	0.00%
Building Services Fund (120)	63,463	-	63,463	-	63,463	0.00%
Law Enforcement (125)	145,272	-	145,272	-	145,272	0.00%
Police Donations (126)	46,181	-	46,181	-	46,181	0.00%
Second Dollar Education (127)	48,777	-	48,777	-	48,777	0.00%
Public Arts Fund (141)	29,699	-	29,699	-	29,699	0.00%
Multi-Mobility Fund (142)	35,753	-	35,753	-	35,753	0.00%
Street Light Fund (150)	56,895	-	56,895	-	56,895	0.00%
American Rescue Plan Fund (155)	-	-	-	-	-	0.00%
Total Special Revenue Funds	2,290,858	(813,068)	1,477,790	(375,688)	1,102,102	
<u>Debt Service Funds</u>						
Public Improvement Revenue Bonds (201)	1,147,991	(1,146,000)	1,991	-	1,991	0.00%
General Obligation Bonds (203)	428,456	(57)	428,399	-	428,399	0.00%
Lease Financing Fund (205)	315,394	(312,722)	2,672	-	2,672	0.00%
Total Debt Service Funds	1,891,841	(1,458,779)	433,062	-	433,062	
<u>Capital Project Funds</u>						
Vehicle/Equipment Replacement Fund (302)	1,970,254	(1,688,154)	282,100	-	282,100	0.00%
3rd Generation Sales Tax (304)	2,521,208	(2,106,501)	414,707	-	414,707	0.00%
Local Option Sales Tax Construction Fund (309)	16,972	(14,900)	2,072	-	2,072	0.00%
Technology Improvements Fund (320)	453,375	(230,019)	223,356	(176,971)	46,385	-79.23% E
OSC Ext. Landfill Closure Fund (327)	-	(5,000)	(5,000)	-	(5,000)	0.00%
General Facilities Improvements Fund (330)	(56,415)	(348,583)	(404,998)	-	(404,998)	0.00%
Recreation Facilities Improvement Fund (340)	948,916	(920,993)	27,923	-	27,923	0.00%
Police Construction Fund (346)	(124,287)	-	(124,287)	-	(124,287)	0.00%
Total Capital Project Funds	5,730,023	(5,314,150)	415,873	(176,971)	238,902	
TOTAL GOVERNMENTAL FUNDS	22,762,246	(10,314,752)	12,447,494	(552,659)	11,894,835	

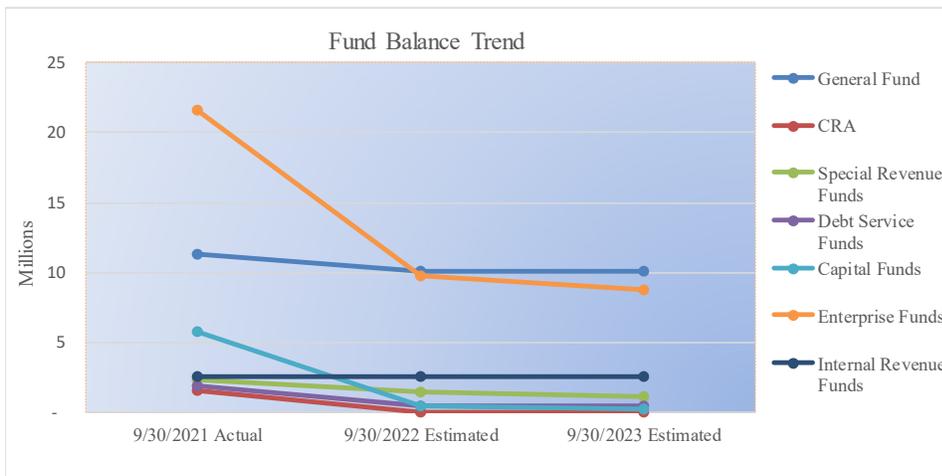
Fund Balance by Fund

Enterprise Funds and Internal Service Funds

	Estimated Fund Balance 9/30/2021	Budgeted Change in Fund Balance FY 21-22	Estimated Fund Balance 9/30/2022 (1)	Budgeted Change in Fund Balance FY 22-23	Estimated Fund Balance 9/30/2023 (1)	Percent Change FY 22-23 (3)
<u>ENTERPRISE FUNDS</u>						
<u>Water/Wastewater Funds</u>						
Water/Wastewater Operating Fund (401)	10,769,100	(4,671,855)	6,097,245	-	6,097,245	0.00%
Utility Revenue Bond Sinking Fund (403)	599,999	-	599,999	-	599,999	0.00%
Renewal and Replacement Fund (406)	1,922,158	(1,448,779)	473,379	(360,000)	113,379	-76.05% F
Vehicle and Equipment Replacement Fund (407)	1,118,859	(31,292)	1,087,567	(480,572)	606,995	-44.19% G
Water System Impact Fee Fund (408)	825,417	-	825,417	-	825,417	0.00%
Wastewater System Impact Fee Fund (409)	1,894,402	(1,639,357)	255,045	-	255,045	0.00%
Stormwater Fund (410)	1,354,632	(482,608)	872,024	(161,104)	710,920	-18.47% H
2020A Revenue Refunding Bonds Fund (418)	3,546,753	(3,538,919)	7,834	-	7,834	0.00%
Twin Rivers Golf Fund (480)	(415,038)	-	(415,038)	-	(415,038)	0.00%
TOTAL ENTERPRISE FUNDS	21,616,281	(11,812,810)	9,803,471	(1,001,676)	8,801,795	-10.22%
<u>INTERNAL SERVICE FUNDS</u>						
Fleet Maintenance Fund (504)	84,633	-	84,633	-	84,633	0.00%
Medical Insurance Fund (510)	2,464,112	-	2,464,112	-	2,464,112	0.00%
TOTAL INTERNAL SERVICE FUNDS	2,548,745	-	2,548,745	-	2,548,745	
TOTAL ALL FUNDS	\$ 46,927,272	\$ (22,127,562)	\$ 24,799,710	\$ (1,554,335)	\$ 23,245,375	

Notes:

- 1** Section 166.241 of Florida Statutes 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** Fund Balance is being used for various capital projects for the Transportation Impact Fee Fund.
 - B** Fund Balance is being used for various capital projects.
 - C** Increase in proposed expenditures will be funded through use of Fund Balance.
 - D** Increase in proposed expenditures will be funded through use of Fund Balance.
 - E** Fund Balance is being used for technology replacements.
 - F** Fund Balance is being used for various Renewal and Replacement utility projects.
 - G** Fund Balance is being used for vehicle replacements in the Enterprise Funds.
 - H** Fund Balance is being used for various capital projects for the Stormwater System.



Position Authorization Summary

FY 2018-19 through FY 2022-23

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 21-22 vs</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FY 22-23</u>
Administration and General Government						
Legislative and Executive Services						
1100	City Council	0.00	0.00	0.00	0.00	0.00
1200	City Manager	1.00	1.00	1.00	1.00	0.00
1202	City Clerk	3.00	3.00	3.00	3.00	0.00
1205	Public Information	4.00	4.00	4.00	4.00	0.00
1400	City Attorney	0.00	0.00	0.00	0.00	0.00
	Total: Legislative and Executive Services	8.00	8.00	8.00	8.00	0.00
Human Resources						
1201	Human Resources	5.00	5.00	5.00	6.00	1.00 A
Finance						
1301	Accounting & Fiscal Services	7.70	7.70	7.70	7.70	0.00
1302	Purchasing	1.00	1.00	1.00	1.00	0.00
1303	Information Technology	7.00	7.00	7.00	7.00	0.00
	Total: Finance	15.70	15.70	15.70	15.70	0.00
Management Services						
1305	Management Services	0.00	0.00	0.00	0.00	0.00
Development Services						
1500	Development Services Administration	2.00	2.00	3.00	3.00	0.00
1501	Comprehensive Planning	4.00	4.00	4.00	4.00	0.00
1502	Development Review	3.00	3.00	3.00	3.00	0.00
2401	Building Services	0.00	0.00	0.00	0.00	0.00
2402	Zoning	0.00	0.00	0.00	0.00	0.00
2403	Code Enforcement	4.00	4.00	3.00	3.00	0.00
5900	Economic Development	0.00	0.00	0.00	0.00	0.00
	Total: Development Services	13.00	13.00	13.00	13.00	0.00
	Total: Administration and General Gov.	41.70	41.70	41.70	42.70	1.00
Police Department						
2100	Police Admin & Accreditation	7.00	7.00	7.00	7.00	0.00
2101	Community Policing & Patrol	44.00	45.00	47.00	45.00	0.00
2103	Police Records	1.750	1.75	1.75	1.75	0.00
2104	Community Involvement	13.00	14.00	13.00	14.00	0.00
2105	Criminal Investigations	7.00	7.00	7.00	8.00	0.00
2106	Community Response Team	7.00	7.00	6.00	5.00	0.00
2107	Police Education & Training	1.00	1.00	1.00	2.00	0.00
	Total: Police Department	80.750	82.750	82.750	82.750	0.000
Fire Department						
2200	Fire Admin & Emergency Mngt	2.00	2.00	2.00	2.00	0.00
2201	Fire Suppression and Rescue	49.00	49.00	49.00	49.00	3.00 B
2202	Fire Prevention	2.00	3.00	3.00	3.00	0.00
2203	Fire Education & Training	1.00	1.00	1.00	1.00	0.00
2204	Fire Rescue/EMS	0.00	0.00	0.00	0.00	0.00
	Total: Fire Department	54.00	55.00	55.00	58.00	3.00
Recreation and Parks Department						
Administration and Maintenance						
7200	Recreation & Parks Administration	3.00	3.00	3.00	3.00	0.00
7204	Athletic Field & Park Maintenance	13.00	14.00	21.00	21.00	0.00
7210	Facility Maintenance & Custodial Services	9.00	10.00	13.00	13.00	1.25 C
	Total: Administration and Maintenance	25.00	27.00	37.00	38.25	1.25

Position Authorization Summary

FY 2018-19 through FY 2022-23

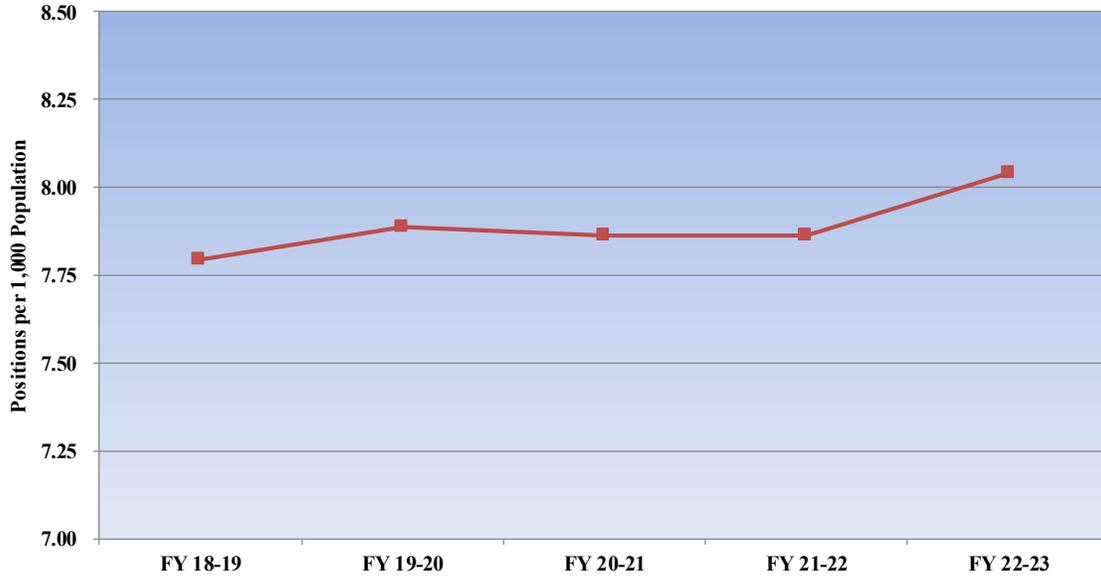
	FY 18-19 Budget	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	FY 22-23 Budget	FY 21-22 vs FY 22-23
Recreation and Parks Department, continued						
Recreation Programming						
7201 Riverside Recreation Center	6.00	6.00	6.00	4.00	4.625	0.625 D
7202 City Sponsored Athletics	8.25	8.25	7.25	8.25	8.25	0.00
7203 Riverside Aquatics	0.00	0.00	0.00	0.00	0.00	0.00
7206 Concessions	0.00	0.00	0.00	0.00	0.00	0.00
7207 Gymnasium and Fitness Center	0.00	0.00	0.00	0.00	0.00	0.00
7208 Oviedo Boulevard Aquatics	4.00	5.00	4.00	5.00	5.00	0.00
7209 Skateboard Park	0.00	0.00	0.00	0.00	0.00	0.00
7211 Recreation Special Events	0.00	0.00	0.00	0.00	0.00	0.00
7212 Oviedo on the Park	15.50	15.50	7.50	7.50	8.75	1.25 E
Total: Recreation Programming	33.75	34.75	24.75	24.75	26.625	1.875
Total: Recreation and Parks Department	58.75	61.75	61.75	61.75	64.875	3.125
Public Works Department						
Administration						
1901 Engineering & Inspection Services	0.00	0.00	0.00	0.00	0.00	0.00
3800 Stormwater Admin, Engineering & Permitting	3.50	3.50	3.50	3.50	3.50	0.00
4100 Public Works Administration	1.00	2.00	2.00	2.00	2.00	0.00
Total: Administration	4.50	5.50	5.50	5.50	5.50	0.00
Fleet Maintenance						
5104 Fleet Maintenance	5.00	5.00	5.00	5.00	5.00	0.00
Total: Fleet Maintenance	5.00	5.00	5.00	5.00	5.00	0.00
Operations and Maintenance						
3802 Stormwater Maintenance	8.00	8.00	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	9.00	9.00	9.00	9.00	9.00	0.00
Total: Operations and Maintenance	17.00	17.00	17.00	17.00	17.00	0.00
Water and Wastewater Utility						
3300 Administration	14.00	13.00	13.00	13.00	13.00	0.00
3301 Utility Billing and Customer Service	5.00	5.00	5.00	5.00	5.00	0.00
3302 Water Production	6.00	6.00	6.00	6.00	6.00	0.00
3303 Water Distribution and Maintenance	9.00	9.00	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	6.00	6.00	6.00	6.00	6.00	0.00
3503 Alafaya Wastewater and Reclaimed	6.00	6.00	6.00	6.00	6.00	0.00
Total: Water and Wastewater Utility	48.00	47.00	47.00	47.00	47.00	0.00
Total: Public Works Department	74.50	74.50	74.50	74.50	74.50	0.00
Total: Full Time and Regular Part Time	309.70	315.70	315.70	315.70	322.825	7.125
<i>Other: Seasonal and Temporary Employees</i>	17.69	17.69	17.69	17.69	17.69	0.00
Total Positions	327.39	333.39	333.39	333.39	340.515	7.125
Positions per 1,000 Population **	7.79	7.89	7.86	7.86	8.04	

** Number of positions per 1,000 population excludes seasonal and temporary employees.

Position Authorization Summary

FY 2018-19 through FY 2022-23

Positions per 1,000 Population



FY 2022-23 Position Authorization Summary Details

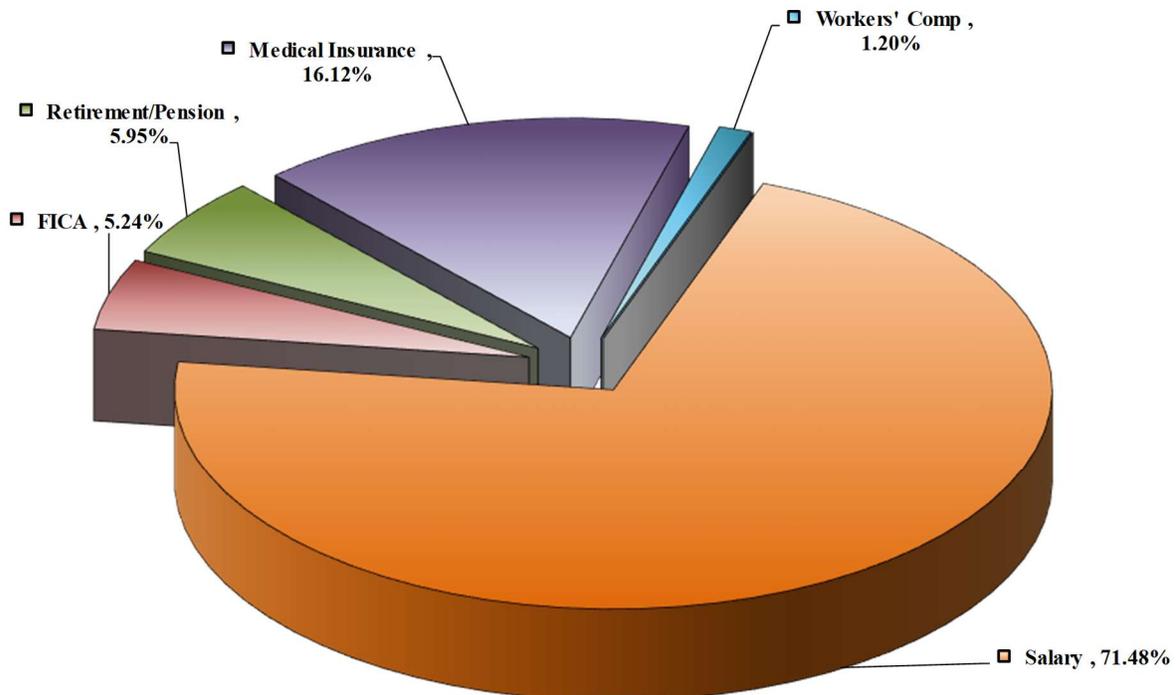
- A. New Risk Management Coordinator Position to 1201.
- B. Three New Firefighter/EMT positions to 2201.
- C. Two 25-hour Building Custodians positions to 7210
- D. One 25-hour Rec aide Specialist to 7201 added at Mid-year FY21/22.
- E. Two 25-hour Rec Aided Specialist positions to 7212

Composition of Personnel Costs

FY 2022-23 and 4 Prior Fiscal Years (All Funds Combined)

	Salary	FICA	Retirement/ Pension	Medical Insurance	Workers' Comp	Other Benefits	Total
FY 22-23 Proposed Budget							
Cost	22,339,964	1,638,994	1,860,581	5,037,119	376,454	-	\$ 31,253,112
Cost per \$100 of Salary		7.34	8.33	22.55	1.69	-	39.90
Percent of Total	71.48%	5.24%	5.95%	16.12%	1.20%	0.00%	100.00%
\$ Increase (Decrease) from PY	2,233,498	233,489	349,533	15,952	21,273	-	2,853,745
% Increase (Decrease) from PY	11.11%	16.61%	23.13%	0.32%	5.99%	0.00%	10.05%
FY 21-22 Adopted Budget							
Cost	20,106,466	1,405,505	1,511,048	5,021,167	355,181	-	\$ 28,399,367
Cost per \$100 of Salary		6.99	7.52	24.97	1.77	-	41.24
Percent of Total	70.80%	4.95%	5.32%	17.68%	1.25%	0.00%	100.00%
% Increase (Decrease) from PY	2.24%	2.07%	-2.89%	8.45%	12.53%	0.00%	3.10%
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%
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%
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 2022-23: Salary and Benefits as a % of Total Personnel Costs





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Budget Detail Section



The Budget Detail Section includes fiscal and performance information for each city department as well as consolidated financial summaries 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*





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GENERAL FUND



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General Fund Graphics Overview

FY 2022-23 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 2022-23 Expenditure Summary

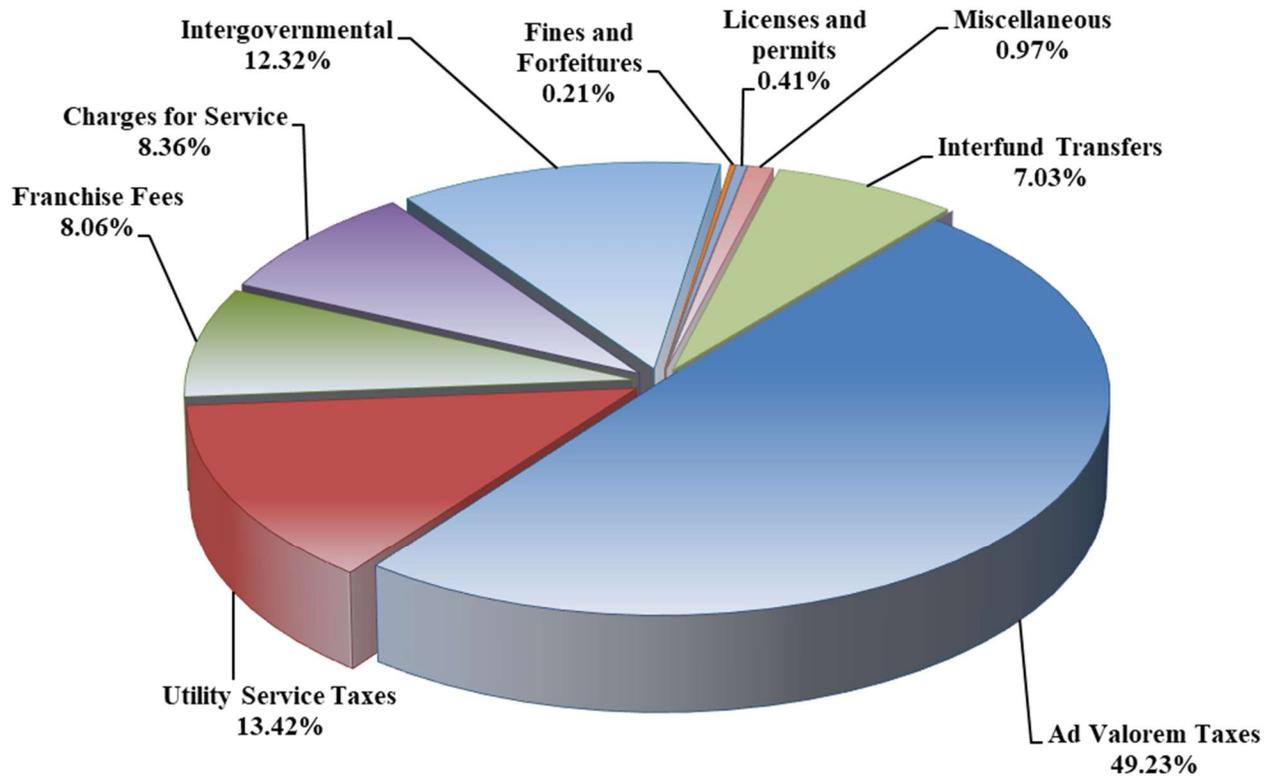
Both the table and the pie chart show the anticipated expenditures for the general fund departments, transfers and reserve for contingency. The pie chart depicts the expenditures by function/program as a percent of total expenditures.

General Fund Expenditures by Major Account Category

As seen in this table for FY 2022-23, personnel services equal approximately 70.81% of the expenditures for the City, while operating, capital outlay, and vehicle replacement equal approximately 25.88%, and the remaining 3.31% 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

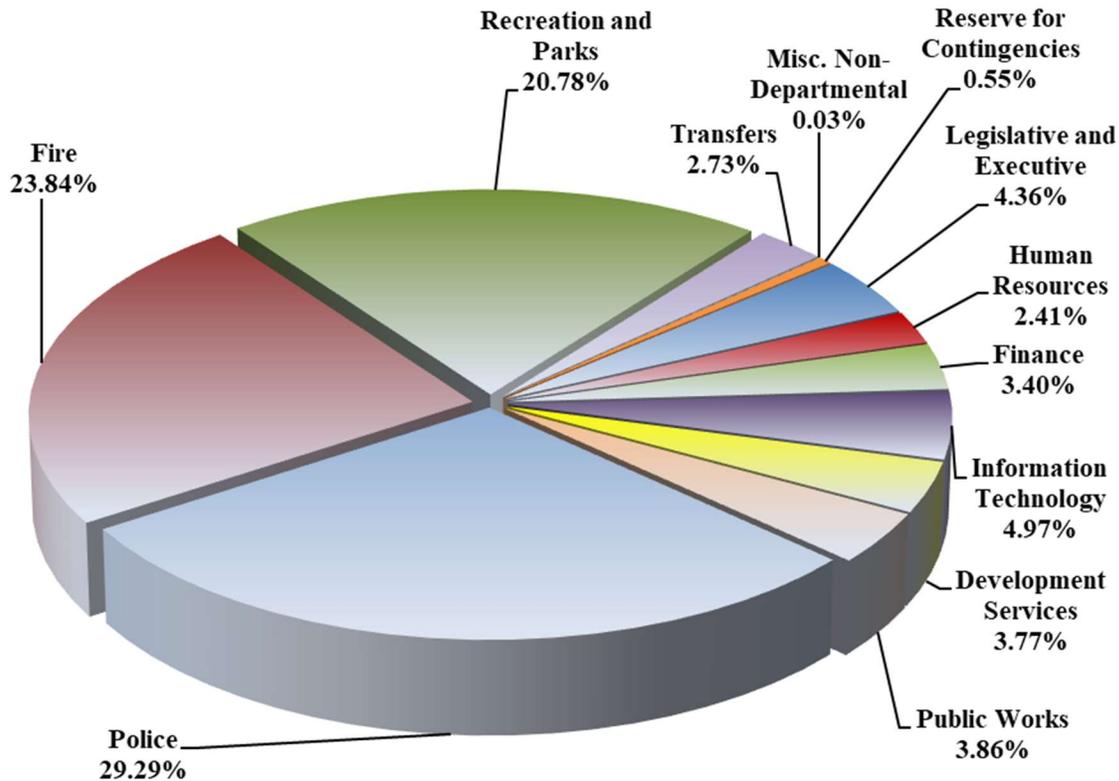
FY 2022-23 Proposed Budget



General Fund Revenues by Source:	FY 2022-23 Proposed	FY 2021-22 Adopted	Variance
Ad Valorem Taxes	17,858,249	15,699,499	2,158,750
Utility Service Taxes	4,868,700	4,841,165	27,535
Franchise Fees	2,922,510	2,841,460	81,050
Charges for Service	3,031,585	3,131,082	(99,497)
Intergovernmental	4,471,096	4,406,324	64,772
Fines and Forfeitures	74,500	99,600	(25,100)
Licenses and permits	149,100	152,400	(3,300)
Miscellaneous	351,600	308,200	43,400
Interfund Transfers	2,550,500	2,673,528	(123,028)
Fund Balance	-	407,440	(407,440)
Total:	\$ 36,277,840	\$ 34,560,698	\$ 1,717,142

General Fund Expenditures by Category

FY 2022-23 Proposed Budget



General Fund Expenditures by Function/Program Type:	FY 2022-23 Proposed	FY 2021-22 Adopted	Variance
Legislative and Executive	1,581,448	1,544,473	36,975
Human Resources	874,524	698,551	175,973
Finance	1,234,684	1,080,829	153,855
Information Technology	1,802,796	1,586,444	216,352
Development Services	1,366,747	1,191,727	175,020
Public Works	1,401,756	1,404,437	(2,681)
Police	10,626,673	10,143,189	483,484
Fire	8,647,861	7,317,541	1,330,320
Recreation and Parks	7,539,348	7,088,081	451,267
Transfers	992,003	2,043,172	(1,051,169)
Misc. Non-Departmental	10,000	17,932	(7,932)
Reserve for Contingencies	200,000	444,322	(244,322)
Total:	\$ 36,277,840	\$ 34,560,698	\$ 1,717,142

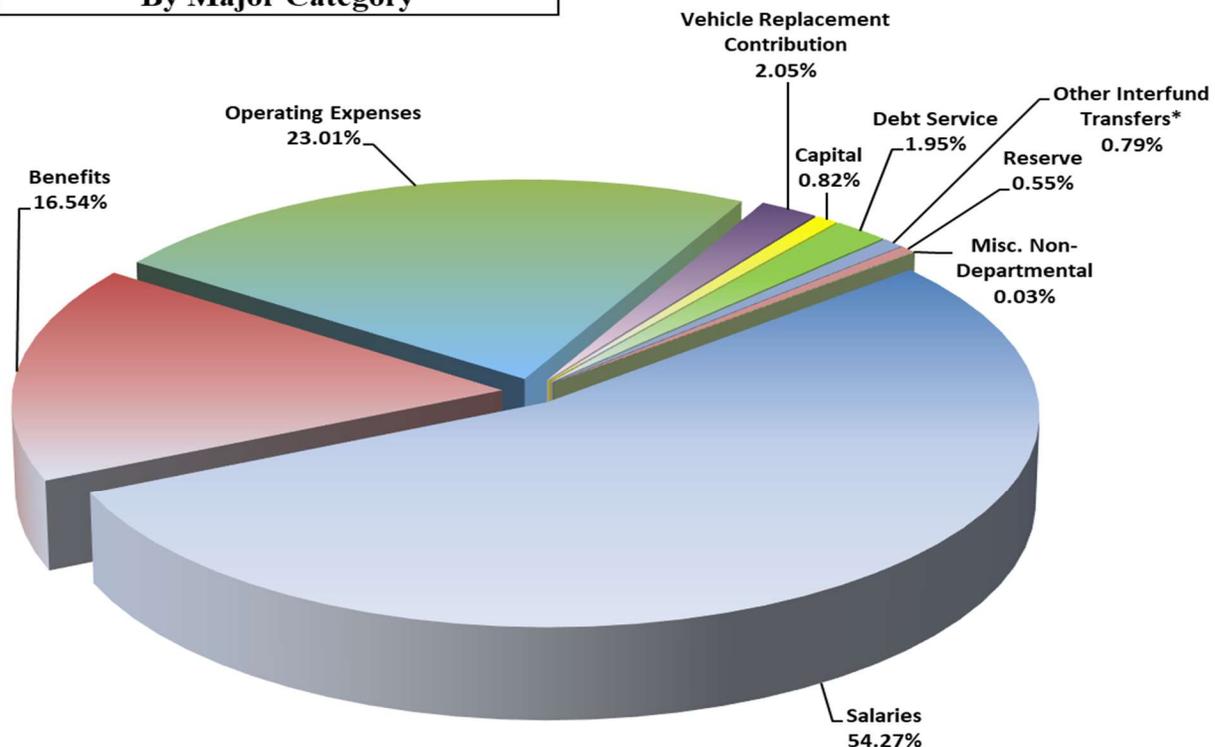
General Fund Expenditures by Major Category

FY 2021-22 versus FY 2022-23

	FY 2021-22 <u>Adopted</u>	Percent <u>of Total</u>	FY 2022-23 <u>Proposed</u>	Percent <u>of Total</u>
Salaries	17,860,915	51.68%	19,687,584	54.27%
Benefits	5,671,300	16.41%	6,000,103	16.54%
Operating Expenditures	7,091,517	20.52%	8,348,351	23.01%
Vehicle Replacement Contribution	1,098,040	3.18%	742,799	2.05%
Capital Expenditures	333,500	0.96%	297,000	0.82%
Sub-Total: Department Operations	\$ 32,055,272	92.75%	\$ 35,075,837	96.69%
Debt Service (transfer to Sinking Fund)	1,670,415	4.83%	706,721	1.95%
Other Interfund Transfers*	372,757	1.08%	285,282	0.79%
Reserve for Contingency	444,322	1.29%	200,000	0.55%
Misc. Non-Departmental	17,932	0.05%	10,000	0.03%
Sub-Total: Non-Departmental	\$ 2,505,426	7.25%	\$ 1,202,003	3.31%
TOTAL EXPENDITURES	\$ 34,560,698	100.0%	\$ 36,277,840	100.0%

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

**FY 2022-23
General Fund Expenditures Summary
By Major Category**



General Fund Revenues & Expenditures - Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Property Taxes	14,385,528	15,213,491	15,699,499	15,699,499	17,858,249
Utility Service Taxes	4,930,684	4,903,302	4,841,165	4,841,165	4,868,700
Franchise Fees	2,743,493	2,846,497	2,841,460	2,841,460	2,922,510
Charges for Services	2,242,271	2,938,474	3,131,082	3,134,817	3,031,585
Intergovernmental	4,289,021	5,571,533	4,406,324	4,488,143	4,471,096
Fines and Forfeitures	79,610	54,243	99,600	99,600	74,500
Licenses and Permits	150,453	154,001	152,400	152,400	149,100
Miscellaneous	497,274	1,212,637	308,200	308,200	351,600
Sub-Total: Operating Revenues	29,318,334	32,894,178	31,479,730	31,565,284	33,727,340
Non-Operating Revenues					
Interfund Transfers	2,912,425	2,897,516	2,673,528	2,683,577	2,550,500
Appropriated Fund Balance	-	-	407,440	1,153,181	-
Sub-Total: Non-Operating Revenues	2,912,425	2,897,516	3,080,968	3,836,758	2,550,500
Total Revenues	\$32,230,759	\$35,791,694	\$34,560,698	\$35,402,042	\$36,277,840
Personnel Services:					
Salaries and Wages	15,918,196	16,505,410	17,860,915	17,930,578	19,687,584
Benefits	4,676,698	5,020,401	5,671,300	5,647,634	6,000,103
Sub-Total: Personnel Services	20,594,894	21,525,811	23,532,215	23,578,212	25,687,687
Operating Expenditures					
Professional and Contractual	1,389,062	1,471,094	1,762,533	2,356,290	2,381,865
Communications	182,809	198,931	197,282	203,259	201,935
Utilities	629,149	632,908	673,410	673,410	687,453
Rentals and Leases	202,771	163,930	190,858	177,052	177,320
Insurance	296,948	343,367	374,844	378,302	397,025
Repairs and Maintenance	1,669,407	1,864,130	1,835,528	2,028,951	2,193,522
Operating Supplies	1,017,955	1,421,569	1,286,731	1,342,418	1,433,655
Unleaded and Diesel Fuel	198,291	245,194	296,941	397,151	388,887
Vehicle Replacement	995,972	651,803	1,098,040	1,098,040	742,799
Other	472,071	477,576	473,390	486,506	486,689
Sub-Total: Operating Expenditures	7,054,435	7,470,502	8,189,557	9,141,379	9,091,150
Capital Outlay	140,227	142,707	333,500	470,133	297,000
Non-Departmental Expenditures					
Promotional Activity - Employee Recognition	5,538	10,226	10,000	10,000	10,000
Interfund Loan Interest	11,456	9,694	7,932	7,932	-
Sub-Total: Non-Departmental Expenditures	16,994	19,920	17,932	17,932	10,000
Interfund Transfers and Reserves					
Transfers to Debt Service	1,882,693	3,263,405	1,670,415	1,609,292	706,721
Transfers to Other Funds	1,213,597	2,599,665	372,757	416,257	285,282
Reserve for Contingency	-	-	444,322	168,837	200,000
Sub-Total: Interfund Transfers and Reserves	3,096,290	5,863,070	2,487,494	2,194,386	1,192,003
Total Expenditures	\$30,902,840	\$35,022,010	\$34,560,698	\$35,402,042	\$36,277,840



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Schedule of General Fund Appropriations

Functions/Programs	Appropriations	Program Revenues			Appropriations funded from non-program Revenues
		Grants and Contributions	Charges for Services	Miscellaneous Revenue *	Total
General Fund activities:					
Legislative and Executive **	1,581,448	-	77,300	-	(1,504,148)
Human Resources	874,524	-	-	-	(874,524)
Finance ***	1,234,684	-	-	-	(1,234,684)
Information Technology	1,802,796	-	-	-	(1,802,796)
Development Services	1,366,747	-	145,600	171,000	(1,050,147)
Public Works	1,401,756	96,210	117,955	-	(1,187,591)
Police Department	10,626,673	10,000	478,294	264,600	(9,873,779)
Fire Department	8,647,861	-	578,000	900	(8,068,961)
Recreation and Parks	7,539,348	-	1,634,436	-	(5,904,912)
Transfers	992,003	-	-	-	(992,003)
Misc. Non-Departmental	10,000	-	-	-	(10,000)
Reserve for Contingencies	200,000	-	-	-	(200,000)
Total General Fund activities	\$ 36,277,840	\$ 106,210	\$3,031,585	\$ 436,500	\$ (32,703,545)

General Fund revenues not attributable to specific programs:

Taxes:	
Property taxes	17,858,249
Utility service taxes	4,868,700
Franchise fees	2,922,510
Occupational & county licenses	29,900
State shared revenues	4,334,986
Investment income	78,000
Miscellaneous revenues	60,700
Subtotal, general fund revenues before transfers	30,153,045
Transfers from other funds	2,550,500
Fund balance appropriated	-
Total General Fund revenues not attributable to specific programs	\$ 32,703,545

* 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, Budget, and Purchasing.

General Fund Actual and Budget Comparison

By Revenue Group

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>CHARGES FOR SERVICES</u>					
Culture/Recreation	502,454	933,305	1,543,100	1,543,100	1,481,628
General Government	236,106	275,678	252,500	256,235	220,400
Other Charges for Services	124,284	139,337	124,180	124,180	119,255
Physical Environment	852	1,173	1,200	1,200	1,200
Public Safety	1,201,893	1,398,803	1,057,294	1,057,294	1,056,294
Rents & Leases	176,682	190,178	152,808	152,808	152,808
Total Charges for Services	2,242,271	2,938,474	3,131,082	3,134,817	3,031,585
<u>FRANCHISE FEES</u>					
Franchise Fees	2,743,493	2,846,497	2,841,460	2,841,460	2,922,510
Total Franchise Fees	2,743,493	2,846,497	2,841,460	2,841,460	2,922,510
<u>FINES AND FORFEITURES</u>					
Judgements and Fines	46,235	52,018	76,900	76,900	52,600
Violations of Local Ord.	33,375	2,225	22,700	22,700	21,900
Total Fines and Forfeitures	79,610	54,243	99,600	99,600	74,500
<u>INTERGOVERNMENTAL REVENUE</u>					
Federal Grants	258,004	965,637	30,000	92,271	10,000
Grants from Other Local	17,535	35,525	-	-	-
Intergovernmental Revenues	22,748	33,647	27,000	46,548	29,900
State Grants	88,069	82,421	96,210	96,210	96,210
State Shared Revenues	3,902,665	4,454,303	4,253,114	4,253,114	4,334,986
Total Intergovernmental	4,289,021	5,571,533	4,406,324	4,488,143	4,471,096
<u>LICENSES & PERMITS</u>					
Business Tax Receipts	132,506	141,617	140,500	140,500	137,400
Other Lic, Fees & Permits	7,214	6,167	6,000	6,000	5,200
Other Fines &/or Forfeits	2,648	2,957	2,800	2,800	2,500
Miscellaneous Revenues	8,085	3,260	3,100	3,100	4,000
Total Licenses & Permits	150,453	154,001	152,400	152,400	149,100
<u>MISCELLANEOUS REVENUES</u>					
Cont & Donation/Private	-	5,618	-	-	-
Disposition of Fixed Assets	31,054	949,016	2,100	2,100	2,100
Interest Earnings	182,760	38,825	41,900	41,900	78,000
Other Miscellaneous Revenues	283,460	219,178	264,200	264,200	271,500
Total Misc Revenues	497,274	1,212,637	308,200	308,200	351,600
<u>OTHER SOURCES</u>					
Interfund Transfers	2,912,425	2,897,516	2,673,528	2,683,577	2,550,500
Appropriated Fund Balance	-	-	407,440	1,153,181	-
Total Other Sources	2,912,425	2,897,516	3,080,968	3,836,758	2,550,500
<u>TAXES</u>					
Ad Valorem Taxes	14,385,528	15,213,491	15,699,499	15,699,499	17,858,249
Communications Svr Tax	1,042,244	918,217	960,165	960,165	924,000
Utility Service Taxes	3,888,440	3,985,085	3,881,000	3,881,000	3,944,700
Total Taxes	19,316,212	20,116,793	20,540,664	20,540,664	22,726,949
Total Revenues by Grouping	\$ 32,230,759	\$ 35,791,694	\$ 34,560,698	\$ 35,402,042	\$ 36,277,840

General Fund Actual and Budget Comparison

By Expenditure Group

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Executive Salaries	1,386,686	1,478,924	1,414,090	1,414,090	1,564,437
Regular Salaries & Wages	12,213,134	12,338,178	13,538,106	13,474,000	14,807,301
Other Salaries & Wages	360,305	560,147	882,758	1,017,758	1,088,726
Overtime	795,414	943,848	772,165	770,934	788,225
Special Pay	94,070	96,774	92,170	92,170	98,117
FICA/Medicare Taxes	1,068,587	1,087,539	1,161,626	1,161,626	1,340,778
Total Salaries	15,918,196	16,505,410	17,860,915	17,930,578	19,687,584
<u>BENEFITS</u>					
Retirement Contributions	1,191,598	1,343,729	1,353,919	1,353,919	1,675,757
Health Insurance	3,254,643	3,432,492	4,017,815	4,017,815	4,013,933
Workers' Compensation	215,678	242,719	299,566	275,900	310,413
Unemployment	14,779	1,461	-	-	-
Total Benefits	4,676,698	5,020,401	5,671,300	5,647,634	6,000,103
<u>OPERATING</u>					
Professional Services	593,919	604,702	590,476	1,038,399	584,545
Accounting & Auditing	49,350	53,000	57,000	57,000	57,000
Other Contractual Services	745,793	813,392	1,115,057	1,260,891	1,740,320
Travel & Per-Diem	21,733	17,549	93,189	86,492	100,621
Communications & Freight	182,809	198,931	197,282	203,259	201,935
Freight & Postage Service	11,120	10,640	13,090	13,048	15,597
Utility Services	629,149	632,908	673,410	673,410	687,453
Rentals & Leases	1,198,743	815,733	1,288,898	1,275,092	920,119
Insurance	296,948	343,367	374,844	378,302	397,025
Repair and Maintenance	1,669,407	1,864,130	1,835,528	2,028,951	2,193,522
Printing and Binding	16,500	14,904	38,958	36,908	28,533
Promotional Activities	22,352	26,485	45,050	40,962	52,300
Other Current Charges	81,206	66,527	121,014	128,417	91,111
Office Supplies	32,983	36,960	44,639	48,421	47,055
Operating Supplies	978,561	1,125,984	1,374,935	1,543,230	1,649,057
Road Materials & Supplies	15,590	11,133	67,000	57,000	30,000
Books, Publications, Subs	121,377	140,078	235,187	247,597	237,957
Educational Reimbursement	6,536	4,777	24,000	24,000	57,000
Total Operating	6,674,076	6,781,200	8,189,557	9,141,379	9,091,150
<u>CAPITAL</u>					
Buildings	-	9,413	105,000	112,245	-
Improvements Other than Bldgs	-	30,466	148,000	256,640	-
Capital Assets	140,227	102,828	80,500	101,248	297,000
Total Capital	140,227	142,707	333,500	470,133	297,000
<u>NON-DEPARTMENTAL</u>					
Promotional Activity - Employee Recognition	5,538	10,226	10,000	10,000	10,000
Bad Debt	241,219	248,645	-	-	-
Other Operating Supplies	139,140	440,657	-	-	-
Interfund Loan Interest	11,456	9,694	7,932	7,932	-
Total Non-Departmental	397,353	709,222	17,932	17,932	10,000
<u>TRANSFERS</u>	3,096,290	5,863,070	2,043,172	2,025,549	992,003
<u>RESERVE FOR CONTINGENCIES</u>	-	-	444,322	168,837	200,000
Total Expenditures by Grouping	\$ 30,902,840	\$ 35,022,010	\$ 34,560,698	\$ 35,402,042	\$ 36,277,840

General Fund Revenues by Category

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
TAXES					
<u>PROPERTY TAXES</u>					
Current	14,384,600	15,203,547	15,674,499	15,674,499	17,848,249
Delinquent	928	9,944	25,000	25,000	10,000
Total: Property Taxes	14,385,528	15,213,491	15,699,499	15,699,499	17,858,249
<u>UTILITY SERVICE TAXES</u>					
Electric	3,165,390	3,228,198	3,167,200	3,167,200	3,193,200
Water	671,251	696,811	659,800	659,800	692,200
Propane	51,799	60,076	54,000	54,000	59,300
Communications Services	1,042,244	918,217	960,165	960,165	924,000
Total: Utility Service Taxes	4,930,684	4,903,302	4,841,165	4,841,165	4,868,700
<u>FRANCHISE FEES</u>					
Electric	2,419,372	2,466,045	2,463,200	2,463,200	2,536,100
Solid Waste - Residential	130,916	138,832	130,100	130,100	137,500
Solid Waste - Commercial	180,003	229,112	236,160	236,160	235,910
Propane	13,202	12,508	12,000	12,000	13,000
Total: Franchise Fees	2,743,493	2,846,497	2,841,460	2,841,460	2,922,510
TOTAL: TAXES	22,059,705	22,963,290	23,382,124	23,382,124	25,649,459
<u>LICENSES AND PERMITS</u>					
City Business Tax Receipts	128,019	138,257	137,300	137,300	134,000
Business Tax Receipts - Late Fees	2,648	2,957	2,800	2,800	2,500
County Business Tax Receipts	4,487	3,360	3,200	3,200	3,400
Radon Inspections	1,939	1,967	1,900	1,900	1,900
Right of Way Permits	7,620	2,720	2,600	2,600	3,600
Irrigation Permits	3,975	3,300	4,600	4,600	3,700
Other Licenses and Permits	1,765	1,440	-	-	-
TOTAL: LICENSES AND PERMITS	150,453	154,001	152,400	152,400	149,100
<u>INTERGOVERNMENTAL</u>					
<u>FEDERAL GRANTS</u>					
FEMA - Federal	227,189	-	-	-	-
CARES Act	-	941,258	-	-	-
DEA Overtime	19,219	11,906	30,000	30,000	10,000
Homeland Security Task Force	-	12,473	-	62,271	-
HHS - CARES Grant	11,596	-	-	-	-
Total: Federal Grants	258,004	965,637	30,000	92,271	10,000
<u>STATE AND COUNTY GRANTS</u>					
EMS	-	35,525	-	-	-
JAG Grant	17,535	-	-	-	-
FDOT - Lighting Reimbursement	95,014	82,421	96,210	96,210	96,210
FEMA - State	(6,945)	-	-	-	-
Total: State and County Grants	105,604	117,946	96,210	96,210	96,210
<u>STATE AND COUNTY SHARED REVENUE</u>					
State Revenue Share	1,238,405	1,473,717	1,451,187	1,451,187	1,450,386
State Mobile Home Licenses	10,526	11,877	10,200	10,200	13,400
State Alcoholic Beverage Licenses	19,405	24,140	15,000	15,000	21,600
State Half-Cent Sales Tax	2,599,680	2,913,230	2,748,127	2,748,127	2,816,000
State Firefighters Supplemental Comp.	16,303	12,680	15,000	15,000	15,000
State Motor Fuel Tax Rebate	18,346	18,659	13,600	13,600	18,600
County Occupational Licenses	22,748	33,647	27,000	27,000	29,900
COVID	-	-	-	19,548	-
Total: State and County Shared Revenue	3,925,413	4,487,950	4,280,114	4,299,662	4,364,886
TOTAL: INTERGOVERNMENTAL	4,289,021	5,571,533	4,406,324	4,488,143	4,471,096

General Fund Revenues by Category

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>CHARGES FOR SERVICES</u>					
<u>DEVELOPMENT SERVICES FEES</u>					
Plats and Addressing Fees	1,335	1,350	1,100	4,835	2,800
Development Application Fees	117,101	89,281	132,700	132,700	96,900
Comprehensive Plan Amendments	39,627	106,755	43,400	43,400	43,400
Subdivision Quality Control Inspection	-	17,636	-	-	-
Handling Fees (County Impact Fee Collections)	6,631	3,414	5,900	5,900	1,300
Fire Inspection and Plan Reviews	52,160	47,301	53,000	53,000	53,000
Total: Development Services Fees	216,854	265,737	236,100	239,835	197,400
<u>OTHER CHARGES FOR SERVICES</u>					
Certification and Copies	8,743	7,708	8,800	8,800	6,600
Lien Searches	69,300	70,575	66,500	66,500	70,700
Fingerprinting	1,796	-	1,600	1,600	600
School Resource Officers	416,458	479,577	477,694	477,694	477,694
Emergency Medical Transport Fees	731,479	871,925	525,000	525,000	525,000
Lot Mowing	852	1,173	1,200	1,200	1,200
Solid Waste Administrative Handling Fee	117,473	117,997	118,080	118,080	117,955
Miscellaneous Charges for Services	180	299	200	200	-
Total: Other Charges for Services	1,346,281	1,549,254	1,199,074	1,199,074	1,199,749
<u>RECREATION ACTIVITY FEES:</u>					
Program, Athletic and Facility Fees					
- Riverside Activity Fees	38,810	127,759	326,000	326,000	354,942
- City Sponsored Athletics	87,282	275,033	342,000	342,000	328,282
- Oviedo Blvd Aquatic Facility	75,494	184,581	360,000	360,000	360,000
- Recreation Programs	15,129	6,174	23,000	23,000	23,000
- Special Events	57,199	9,870	74,000	74,000	32,600
- Oviedo on the Park	134,317	160,577	253,000	253,000	217,704
- Membership Fee	18,853	31,385	16,500	16,500	16,500
- Concessions	68,856	135,875	140,700	140,700	140,700
Rentals and Leases	176,682	190,178	152,808	152,808	152,808
Pass-through Registration Fees	6,514	2,051	7,900	7,900	7,900
Total: Recreation Activity Fees	679,136	1,123,483	1,695,908	1,695,908	1,634,436
TOTAL: CHARGES FOR SERVICES	2,242,271	2,938,474	3,131,082	3,134,817	3,031,585
<u>FINES AND FORFEITURES</u>					
Judgments and Fines	46,235	52,018	76,900	76,900	52,600
Violations of Local Ordinances	450	75	1,000	1,000	200
Code Enforcement	32,925	2,150	21,700	21,700	21,700
TOTAL: FINES AND FORFEITURES	79,610	54,243	99,600	99,600	74,500
<u>MISCELLANEOUS</u>					
Interest and Dividends	182,760	38,825	41,900	41,900	78,000
Insurance Proceeds	67,048	15,905	20,000	20,000	20,000
Gain/Loss on Sale of Assets	31,054	949,016	2,100	2,100	2,100
Police Off-Duty Services	172,790	164,726	212,000	212,000	212,000
Fire Off-Duty Services	593	1,795	900	900	900
Contributions and Donations - Parks and Rec.	-	4,328	-	-	-
Other Miscellaneous	43,029	38,042	31,300	31,300	38,600
TOTAL: MISCELLANEOUS	497,274	1,212,637	308,200	308,200	351,600
TOTAL CURRENT INCOME	29,318,334	32,894,178	31,479,730	31,565,284	33,727,340
<i>TOTAL NON-AD VALOREM REVENUE</i>	14,932,806	17,680,687	15,780,231	15,865,785	15,869,091

General Fund Revenues by Category

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
NON-OPERATING REVENUES					
INTERFUND TRANSFERS (TRANSFERS FROM):					
CRA Fund (015)	258,368	253,448	248,528	248,528	55,000
DEA Fund (106)	53,366	53,784	-	10,049	-
Fire Impact Fee Fund (108)	75,000	30,000	-	-	70,500
Building Services Fund (120)	150,691	100,188	50,000	50,000	50,000
OSC Extension Landfill	-	85,096	-	-	-
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	2,912,425	2,897,516	2,673,528	2,683,577	2,550,500
APPROPRIATED FUND BALANCE	-	-	407,440	1,153,181	-
TOTAL: NON-OPERATING REVENUES	2,912,425	2,897,516	3,080,968	3,836,758	2,550,500
TOTAL REVENUES	\$ 32,230,759	\$ 35,791,694	\$ 34,560,698	\$ 35,402,042	\$ 36,277,840



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General Fund Expenditures by Department

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>LEGISLATIVE AND EXECUTIVE</u>					
City Council	263,875	272,300	284,695	291,818	294,252
City Attorney	213,425	228,170	268,440	268,440	259,910
City Administration	259,692	268,198	280,818	280,585	294,217
Public Information	290,585	290,551	400,204	400,870	436,994
City Clerk	284,791	268,026	310,316	313,277	296,075
TOTAL: LEGISLATIVE & EXECUTIVE	1,312,368	1,327,245	1,544,473	1,554,990	1,581,448
<u>HUMAN RESOURCES</u>					
	596,560	624,139	698,551	719,757	874,524
<u>FINANCE</u>					
Accounting and Fiscal Services	724,679	783,239	960,750	982,171	1,094,331
Purchasing	96,777	94,671	120,079	120,206	140,353
TOTAL: FINANCE DEPARTMENT	821,456	877,910	1,080,829	1,102,377	1,234,684
<u>INFORMATION TECHNOLOGY</u>					
	1,327,616	1,356,785	1,586,444	1,679,402	1,802,796
<u>DEVELOPMENT SERVICES</u>					
Development Services Administration	209,425	246,944	258,889	258,781	312,676
Planning	388,899	366,617	373,841	712,767	418,357
Development Review	259,691	245,498	297,415	300,354	334,378
Code Enforcement	242,948	246,197	261,582	261,421	301,336
TOTAL: DEVELOPMENT SERVICES	1,100,963	1,105,256	1,191,727	1,533,323	1,366,747
<u>PUBLIC WORKS</u>					
Public Works Administration	188,490	186,827	201,081	201,755	216,906
Grounds and Right of Way Maintenance	248,611	218,626	263,308	263,308	229,357
Sidewalks and Streets Maintenance	696,384	690,933	940,048	942,700	955,493
Hurricane Recovery	3,840	576	-	48,944	-
TOTAL: PUBLIC WORKS	1,137,325	1,096,962	1,404,437	1,456,707	1,401,756
<u>POLICE DEPARTMENT</u>					
Police Administration and Accreditation	913,672	939,224	997,412	998,420	1,093,210
Community Policing & Patrol	4,551,034	4,572,388	5,214,858	5,290,281	5,437,583
Police Records	460,266	497,684	537,588	537,983	569,957
Community Involvement	1,350,434	1,423,703	1,540,220	1,541,430	1,547,828
Criminal Investigations	707,045	823,004	872,062	873,625	946,080
Community Response Team	847,474	613,684	641,898	641,387	689,197
Police Education and Training	204,239	203,044	339,151	339,351	342,818
TOTAL: POLICE DEPARTMENT	9,034,164	9,072,731	10,143,189	10,222,477	10,626,673
<u>FIRE DEPARTMENT</u>					
Fire Admin and Emergency Management	285,780	407,652	317,001	320,527	401,449
Fire Suppression and Rescue	6,182,346	6,461,488	6,046,984	6,069,714	7,156,496
Fire Prevention	225,326	246,001	288,644	326,038	357,600
Fire Education & Training	165,661	105,449	192,962	196,339	247,723
EMS	-	-	471,950	491,255	484,593
TOTAL: FIRE DEPARTMENT	6,859,113	7,220,590	7,317,541	7,403,873	8,647,861

General Fund Expenditures by Department

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
RECREATION AND PARKS					
Recreation & Parks Administration	669,815	782,173	983,850	1,140,856	727,064
Riverside Recreation Center	359,266	417,837	500,443	543,211	563,110
City-Sponsored Athletics	464,003	526,368	703,410	699,441	763,144
Athletic Fields and Park Maintenance	1,278,819	1,622,417	1,820,600	1,844,274	2,029,405
Oviedo Blvd Aquatics	412,989	522,469	774,345	823,285	832,992
Facility Maintenance and Custodial Services	828,245	1,059,408	1,134,879	1,243,696	1,360,469
Oviedo on the Park	1,206,495	837,428	1,170,554	1,222,055	1,263,164
TOTAL: RECREATION AND PARKS	5,219,632	5,768,100	7,088,081	7,516,818	7,539,348
TOTAL: DEPARTMENTAL	27,409,197	28,449,718	32,055,272	33,189,724	35,075,837
NON-DEPARTMENTAL EXPENDITURES					
Promotional Activity - Employee Recognition	5,538	10,226	10,000	10,000	10,000
Other Operating Supplies	139,140	440,657	-	-	-
Interfund Loan Interest	11,456	9,694	7,932	7,932	-
Bad Debt Expenses	241,219	248,645	-	-	-
SUB-TOTAL: NON DEPARTMENTAL	397,353	709,222	17,932	17,932	10,000
INTERFUND TRANSFERS TO DEBT					
2012A PIRRN	720,268	717,076	720,622	720,622	-
2012A CIRRN	190,738	190,588	-	-	-
2012B CIRRN	275,427	274,759	360,415	360,415	359,141
2012C CIRRN	60,518	61,336	61,123	-	-
2012D CIRRN	64,319	64,202	106,762	106,762	-
2013 PIRN	369,540	366,220	354,900	354,900	347,580
Other Debt Service	-	1,325,409	500	500	-
TOTAL: INTERFUND TRANSFERS FOR DEBT SERVICE	1,680,810	2,999,590	1,604,322	1,543,199	706,721
INTERFUND TRANSFERS TO					
Lease Financing Fund (205)	201,883	263,815	66,093	66,093	-
Vehicle Replacement Fund (302)	-	1,054,055	-	-	-
Technology Improvement Fund (320)	138,500	112,500	112,500	156,000	130,000
General Facility Improvement Fund (330)	571,328	453,734	105,152	105,152	-
Recreation Facility Improvement Fund (340)	-	520,000	-	-	-
Medical Insurance Fund (510)	348,664	304,271	-	-	-
Insurance Deductible Fund (512)	155,105	155,105	155,105	155,105	155,282
TOTAL: INTERFUND TRANSFERS	1,415,480	2,863,480	438,850	482,350	285,282
TOTAL: INTERFUND TRANSFERS	3,096,290	5,863,070	2,043,172	2,025,549	992,003
RESERVE FOR CONTINGENCIES					
Reserve for Contingencies	-	-	319,322	43,837	100,000
Pay for Performance	-	-	125,000	125,000	100,000
TOTAL: CONTINGENCIES	-	-	444,322	168,837	200,000
TOTAL EXPENDITURES	\$ 30,902,840	\$ 35,022,010	\$ 34,560,698	\$ 35,402,042	\$ 36,277,840

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 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$294,252, is an increase of \$9,557, or 3.36%, over the FY 2021-22 Adopted Budget of \$284,695. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums,
- Reduction in Travel and Memberships costs as a result of changes to the conferences to be attended.

City Council

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	69,302	70,759	72,486	72,486	84,707
Special Pay	-	-	286	286	-
FICA/Medicare Taxes	1,241	1,110	1,092	1,092	2,199
Total Salaries	70,543	71,869	73,864	73,864	86,906
BENEFITS					
Retirement Contributions	3,447	3,681	3,625	3,625	4,236
Health Insurance	35,347	19,249	15,824	15,824	16,007
Workers' Compensation	35	39	77	70	46
Total Benefits	38,829	22,969	19,526	19,519	20,289
OPERATING EXPENDITURES					
Professional Services	106,227	125,670	118,300	118,300	118,300
Other Contractual Services	4,640	5,250	5,200	5,200	5,600
Travel & Per-Diem	4,336	4,236	14,444	14,444	12,828
Communications & Freight	3,362	3,574	3,083	3,083	3,213
Freight & Postage Service	31	48	25	25	25
Utility Services	9,380	10,175	9,972	9,972	10,635
Rentals & Leases	1,590	1,590	1,591	1,255	1,017
Insurance	4,839	5,740	6,291	6,354	6,291
Printing and Binding	281	94	415	415	445
Promotional Activities	1,908	1,038	5,050	5,050	950
Other Current Charges	-	160	-	7,403	4,100
Office Supplies	252	165	560	560	439
Operating Supplies	3,760	1,262	5,126	5,126	4,326
Books, Publications, Subs	13,897	18,460	21,248	21,248	18,888
Total Operating Expenditures	154,503	177,462	191,305	198,435	187,057
Total Expenditures by Grouping	\$ 263,875	\$ 272,300	\$ 284,695	\$ 291,818	\$ 294,252

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	89,687	92,557	95,519	98,575	101,730
Benefits	21,912	23,665	25,558	27,603	30,004
Operating Expenditures	196,724	206,907	217,633	228,933	240,840
Total Projection	\$ 308,324	\$ 323,129	\$ 338,710	\$ 355,111	\$ 372,574

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
City Manager	1.00	1.00	1.00	1.00	1.00	0.00
Total	1.00	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 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$294,217, is an increase of \$13,399, or 4.77%, over the FY 2021-22 Adopted Budget of \$280,818. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums.

City Administration

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 193,620	\$ 198,648	\$ 203,426	\$ 203,426	\$ 214,170
Special Pay	-	426	-	-	-
FICA/Medicare Taxes	11,342	11,618	14,656	14,656	16,523
Total Salaries	204,962	210,692	218,082	218,082	230,693
BENEFITS					
Retirement Contributions	9,681	9,932	10,171	10,171	10,708
Health Insurance	23,441	24,794	26,858	26,858	27,656
Workers' Compensation	186	220	261	240	261
Total Benefits	33,308	34,946	37,290	37,269	38,625
OPERATING EXPENDITURES					
Professional Services	1,850	4,738	-	-	-
Other Contractual Services	(298)	268	360	360	440
Travel & Per-Diem	8	1,042	5,919	5,919	2,862
Communications & Freight	1,167	1,022	999	999	996
Freight & Postage Service	22	4	25	25	25
Utility Services	4,311	4,677	4,614	4,614	4,836
Rentals & Leases	6,727	5,516	5,177	4,952	7,631
Insurance	985	1,168	1,280	1,293	1,422
Repair and Maintenance	184	365	300	300	800
Other Current Charges	110	15	292	292	292
Office Supplies	260	247	380	380	393
Operating Supplies	3,876	1,086	1,470	1,470	1,420
Books, Publications, Subs	2,220	2,412	4,630	4,630	3,782
Total Operating Expenditures	21,422	22,560	25,446	25,234	24,899
Total Expenditures by Grouping	\$ 259,692	\$ 268,198	\$ 280,818	\$ 280,585	\$ 294,217

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	238,075	245,694	253,556	261,670	270,043
Benefits	41,715	45,052	48,656	52,549	57,121
Operating Expenditures	26,215	27,604	29,070	30,618	32,253
Total Projection	\$ 306,005	\$ 318,350	\$ 331,282	\$ 344,837	\$ 359,417

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Human Resources Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant HR Director	0.00	0.00	0.00	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
Risk Management Coord	0.00	0.00	0.00	0.00	1.00	1.00
Sr. HR Coordinator	1.00	1.00	1.00	0.00	0.00	0.00
Total	5.00	5.00	5.00	5.00	6.00	1.00

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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				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	Workload	2,982	2,501	2,500	2,500
		# new General Liability Claims	Workload	21	21	21	21
		# new Auto Claims	Workload	29	29	29	29
		# new Medical Claims	Workload	27	31	20	20
3	Maintain competitive wage and benefit structure	% of new FTE hires who remain on the job greater than 1 year	Workload	76.00%	66.00%	70.00%	70.00%
		Turnover Rate (FTE)	Workload	12.82%	15.00%	10.00%	10.00%
5	Continued recruitment efforts	# of employment applications received/ processed	Workload	987	1,064	1,000	1,000
		# of new hires processed	Workload	43	40	45	45

Accomplishments

- See accomplishments for Human Resources on pages 49-50.

Budget Highlights

The FY 2022-23 Proposed Budget of \$874,524, is an increase of \$175,973, or 25.19%, over the FY 2021-22 Adopted Budget of \$698,551. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- Funding for one new Risk Management Coordinator position;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Educational Costs due to more employees requesting educational reimbursement in FY 2022-23.



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Human Resources

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 130,477	\$ 131,761	\$ 136,775	\$ 136,775	\$ 157,317
Regular Salaries & Wages	230,910	243,372	257,850	257,850	354,280
Other Salaries & Wages	9,205	8,513	11,000	11,000	15,600
Overtime	6,903	8,813	6,185	6,185	8,655
Special Pay	142	-	72	72	297
FICA/Medicare Taxes	26,764	28,346	29,629	29,629	41,072
Total Salaries	404,401	420,805	441,511	441,511	577,221
BENEFITS					
Retirement Contributions	18,316	19,150	20,041	20,041	26,013
Health Insurance	85,578	83,508	90,925	90,925	103,370
Workers' Compensation	367	469	549	505	717
Total Benefits	104,261	103,127	111,515	111,471	130,100
OPERATING EXPENDITURES					
Professional Services	54,465	70,697	77,301	98,801	67,580
Other Contractual Services	107	108	240	240	240
Travel & Per-Diem	787	286	4,399	4,399	4,999
Communications & Freight	1,173	1,244	1,338	1,338	1,326
Freight & Postage Service	360	305	540	540	460
Utility Services	8,607	9,336	9,127	9,127	9,767
Rentals & Leases	3,180	3,180	3,181	2,906	2,825
Insurance	1,905	2,260	2,477	2,502	2,725
Repair and Maintenance	1,309	-	8,500	8,500	-
Printing and Binding	20	267	150	150	150
Other Current Charges	4,192	1,742	5,350	5,350	5,350
Office Supplies	3,154	4,438	3,590	4,890	4,765
Operating Supplies	221	431	1,932	632	6,502
Books, Publications, Subs	1,882	1,136	3,400	3,400	3,514
Educational Costs	6,536	4,777	24,000	24,000	57,000
Total Operating Expenditures	87,898	100,207	145,525	166,775	167,203
Total Expenditures by Grouping	\$ 596,560	\$ 624,139	\$ 698,551	\$ 719,757	\$ 874,524

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	595,692	614,754	634,426	654,728	675,679
Benefits	140,508	151,749	163,889	177,000	192,399
Operating Expenditures	175,699	184,634	194,031	203,914	214,309
Total Projection	\$ 911,899	\$ 951,137	\$ 992,346	\$ 1,035,641	\$ 1,082,387

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	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	0.00	0.00	0.00
Records Coordinator	0.00	0.00	0.00	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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				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	Workload	13,252	14,573	21,000	21,000
		# of new page documents scanned	Workload	7,640	2,983	9,000	9,000
		% of old documents remaining to be scanned	Workload	47.00%	46.00%	46.00%	46.00%

Accomplishments

- See accomplishments for City Clerk on pages 48-49.

Budget Highlights

The FY 2022-23 Proposed Budget of \$296,075, is a decrease of \$14,241, or -4.59%, over the FY 2021-22 Adopted Budget of \$310,316. Significant changes to FY 2022-23 Proposed Budget include:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Decrease in the Printing and Binding line for the printing of Land Development Code rewrite;
- Decrease in Other Current Charges for election costs.

City Clerk

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 90,659	\$ 116,048	\$ 67,200	\$ 67,200	\$ 81,278
Regular Salaries & Wages	80,163	69,687	87,882	87,882	96,062
Overtime	4,438	3,508	5,000	5,000	4,000
Special Pay	-	-	-	-	150
FICA/Medicare Taxes	13,229	14,351	11,946	11,946	13,874
Total Salaries	188,489	203,594	172,028	172,028	195,364
<u>BENEFITS</u>					
Retirement Contributions	8,763	8,376	8,205	8,205	9,067
Health Insurance	26,170	22,672	29,715	29,715	36,922
Workers' Compensation	177	185	210	193	237
Total Benefits	35,110	31,233	38,130	38,113	46,226
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	333	350	400	400	580
Travel & Per-Diem	1,138	1,741	5,536	5,536	4,619
Communications & Freight	790	859	912	912	908
Freight & Postage Service	166	80	150	150	100
Utility Services	5,562	6,034	5,951	5,951	6,311
Rentals & Leases	5,153	5,943	5,944	5,608	5,370
Insurance	1,039	1,233	1,351	1,365	1,351
Printing and Binding	3,426	2,777	22,965	22,965	12,965
Other Current Charges	28,872	10,123	49,425	49,425	14,463
Office Supplies	1,603	918	1,360	1,360	1,239
Operating Supplies	2,568	611	1,100	1,100	800
Books, Publications, Subs	3,407	2,530	5,064	8,364	5,779
Total Operating Expenditures	54,057	33,199	100,158	103,136	54,485
<u>CAPITAL</u>					
Capital Assets	7,135	-	-	-	-
Total Capital	7,135	-	-	-	-
Total Expenditures by Grouping	\$ 284,791	\$ 268,026	\$ 310,316	\$ 313,277	\$ 296,075

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	201,616	208,067	214,726	221,597	228,688
Benefits	49,924	53,918	58,231	62,890	68,361
Operating Expenditures	57,277	60,215	63,307	66,563	69,990
Total Projection	\$ 308,817	\$ 322,200	\$ 336,264	\$ 351,049	\$ 367,039

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	0.00
Communications Manager/PIO	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	0.00	0.00	0.00
Staff Assistant	0.00	0.00	0.00	1.00	1.00	0.00
Total	4.00	4.00	4.00	4.00	4.00	0.00

* Two (2) Staff Assistants worked 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

				Legend			
				Workload = Level of Productivity			
Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
1	Continue to implement comprehensive citizen engagement practices.	# of in-house requests for media assistance	Workload	875	235	1,200	1,200
		# of press releases produced/ press contacted	Workload	3	8	5	5
		# of publications/ literature produced	Workload	34	11	35	35
		# of e-blast notifications	Workload	72	18	80	80
		# of social media posts (Twitter, Facebook)	Workload	1,978	778	2,850	2,850
		Facebook Followers	Workload	12,955	12,955	13,500	13,500
		Twitter Followers	Workload	3,125	3,125	3,200	3,200

Accomplishments

- See accomplishments for Public Information on page 50.

Budget Highlights

The FY 2022-23 Proposed Budget of \$436,994, is an increase of \$36,790, or 9.19%, over the FY 2021-22 Adopted Budget of \$400,204. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums.

Public Information

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 132,515	\$ 135,710	\$ 139,383	\$ 139,383	\$ 159,478
Regular Salaries & Wages	53,270	56,622	137,802	137,802	150,873
Other Salaries & Wages	28,079	19,518	-	-	-
Overtime	6	-	-	-	-
Special Pay	-	-	72	72	75
FICA/Medicare Taxes	15,333	15,107	20,010	20,010	23,752
Total Salaries	229,203	226,957	297,267	297,267	334,178
<u>BENEFITS</u>					
Retirement Contributions	9,253	10,245	13,859	13,859	15,518
Health Insurance	33,659	34,226	55,873	55,873	57,521
Workers' Compensation	295	257	389	358	415
Total Benefits	43,207	44,728	70,121	70,090	73,454
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	7,471	4,486	16,455	16,455	17,775
Travel & Per-Diem	1,111	42	1,300	1,300	1,050
Communications & Freight	1,258	1,231	1,380	1,380	1,370
Freight & Postage Service	4	3	50	50	50
Utility Services	1,663	1,804	1,828	1,828	1,859
Rentals & Leases	1,060	1,060	1,061	837	678
Insurance	683	810	887	896	887
Repair and Maintenance	-	-	500	500	800
Printing and Binding	-	35	50	50	50
Promotional Activities	712	5,763	1,250	2,162	250
Office Supplies	545	480	530	530	493
Operating Supplies	191	578	700	700	775
Books, Publications, Subs	3,477	2,574	6,825	6,825	3,325
Total Operating Expenditures	18,175	18,866	32,816	33,513	29,362
Total Expenditures by Grouping	\$ 290,585	\$ 290,551	\$ 400,204	\$ 400,870	\$ 436,994

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	344,872	355,908	367,297	379,050	391,180
Benefits	79,330	85,677	92,531	99,933	108,628
Operating Expenditures	30,874	32,467	34,144	35,910	37,771
Total Projection	\$ 455,076	\$ 474,051	\$ 493,971	\$ 514,894	\$ 537,578

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);
- coordinate and direct 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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Finance Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Finance Director	0.00	1.00	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	1.00	1.00	1.00	1.00	0.00
Accounting Specialist	1.00	0.00	0.00	0.00	0.00	0.00
Accountant Sr.	1.00	0.00	0.00	0.00	0.00	0.00
Accountant Sr. PT	0.70	0.70	0.70	0.70	0.70	0.00
Financial Management Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00	0.00
Total	7.70	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. Maintain the unassigned Fund Balance of the General Fund at 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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				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)	(1)
		Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	(2)	(3)	(3)	(3)
2	Increase the unassigned Fund Balance of the General Fund from 15%-20%	Fund Balance of the General Fund	15%	31.36%	30.42%	29.84%	28.23%
5	Continue to enhance organizational productivity and efficiency	Days to complete monthly closeout	Less than 25 Days	30	30	30	30
		# invoices paid	Workload	20,742	18,746	23,000	23,000
		% invoices paid under 30 days	100.00%	89.98%	89.92%	90.00%	90.00%
(1) FY 2021-22 Budget to be awarded later this year. FY 2022-23 Budget to be submitted to the GFOA for review. (2) FY 2020-21 Comprehensive Annual Financial Report submitted to the GFOA in March 2022. (3) FY's 2021-22 and 2022-23 have not been completed.							

Accomplishments

- See accomplishments for Finance on page 51.

Budget Highlights

The FY 2022-23 Proposed Budget of \$1,094,331, is an increase of \$133,581, or 13.90%, over the FY 2021-22 Adopted Budget of \$960,750. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums.



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Accounting & Fiscal Services

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 128,163	\$ 132,198	\$ 136,740	\$ 136,740	\$ 155,994
Regular Salaries & Wages	332,805	347,982	362,082	362,082	444,218
Other Salaries & Wages	19,810	18,962	170,153	170,153	178,465
Overtime	23	145	100	100	200
Special Pay	71	142	143	143	448
FICA/Medicare Taxes	34,711	36,108	39,325	39,325	50,084
Total Salaries	515,583	535,537	708,543	708,543	829,409
BENEFITS					
Retirement Contributions	21,755	23,000	24,000	24,000	28,877
Health Insurance	98,526	112,736	124,839	124,839	128,698
Workers' Compensation	520	593	755	695	865
Total Benefits	120,801	136,329	149,594	149,534	158,440
OPERATING EXPENDITURES					
Professional Services	5,538	23,170	3,100	24,180	3,100
Accounting & Auditing	49,350	53,000	57,000	57,000	57,000
Other Contractual Services	926	242	900	900	900
Travel & Per-Diem	200	885	3,824	3,374	5,624
Communications & Freight	771	1,059	1,271	1,271	1,254
Freight & Postage Service	3,932	3,803	4,150	4,150	4,862
Utility Services	10,336	11,254	10,995	10,995	11,786
Rentals & Leases	908	908	908	1,268	1,525
Insurance	3,125	3,708	4,063	4,104	4,470
Printing and Binding	843	277	-	-	-
Other Current Charges	6,416	6,900	7,205	7,205	7,136
Office Supplies	1,709	1,892	2,240	2,690	2,910
Operating Supplies	1,418	1,518	1,790	1,790	1,850
Books, Publications, Subs	2,823	2,757	5,167	5,167	4,065
Total Operating Expenditures	88,295	111,373	102,613	124,094	106,482
Total Expenditures by Grouping	\$ 724,679	\$ 783,239	\$ 960,750	\$ 982,171	\$ 1,094,331

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	855,950	883,340	911,607	940,779	970,884
Benefits	171,115	184,804	199,589	215,556	234,309
Operating Expenditures	112,030	117,877	124,041	130,541	137,395
Total Projection	\$ 1,139,095	\$ 1,186,022	\$ 1,235,237	\$ 1,286,875	\$ 1,342,588

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.



Personnel Summary

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Purchasing Agent	1.00	1.00	1.00	0.00	0.00	0.00
Purchasing & Contracts Admin	0.00	0.00	0.00	1.00	1.00	0.00
Total	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

Legend	
Workload = Level of Productivity	
▲ Impacted by COVID-19	

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
1	Continue to ensure financial health through comprehensive contract management review.	# of purchase orders processed	Workload	523	600	500	500
		# of RFP's and bids issued.	Workload	6	15	15	15
		# of requisitions returned before completion	Workload	180	70	150	150
		▲ # of p-card transactions	Workload	4,945	140	5,000	5,000
		Average # of responses to RFP's and bids	Workload	6.88	5.00	6.00	6.00
		% of requisitions returned before completion	Workload	34.30%	15.00%	40.00%	40.00%
		Average processing time for a PO (days)	5 days or less	6.64	4.00	5.00	5.00

Accomplishments

- See accomplishments for Purchasing on page 51.

Budget Highlights

The FY 2022-23 Proposed Budget of \$140,353, is an increase of \$20,274, or 16.88%, over the FY 2021-22 Adopted Budget of \$120,079. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums.

Purchasing

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	-	-	-	-	-
Regular Salaries & Wages	\$ 64,536	\$ 49,241	\$ 80,496	\$ 80,496	\$ 94,090
Other Salaries & Wages	-	21,465	-	-	-
Special Pay	-	71	-	-	-
FICA/Medicare Taxes	4,417	5,281	6,158	6,158	7,201
Total Salaries	68,953	76,058	86,654	86,654	101,291
BENEFITS					
Retirement Contributions	3,227	1,980	4,025	4,025	4,704
Health Insurance	18,200	8,019	14,647	14,647	20,871
Workers' Compensation	63	76	113	104	126
Total Benefits	21,490	10,075	18,785	18,776	25,701
OPERATING EXPENDITURES					
Travel & Per-Diem	-	1,680	3,150	3,150	2,979
Communications & Freight	143	141	169	169	165
Freight & Postage Service	15	-	250	250	100
Utility Services	1,224	1,327	1,337	1,337	1,371
Rentals & Leases	303	303	303	423	509
Insurance	1,185	1,406	1,541	1,557	1,695
Printing and Binding	-	440	450	250	400
Other Current Charges	1,536	1,776	3,000	3,000	3,000
Office Supplies	419	305	650	850	527
Operating Supplies	395	-	250	250	250
Books, Publications, Subs	1,114	1,160	3,540	3,540	2,365
Total Operating Expenditures	6,334	8,538	14,640	14,776	13,361
Total Expenditures by Grouping	\$ 96,777	\$ 94,671	\$ 120,079	\$ 120,206	\$ 140,353

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	104,532	107,877	111,329	114,892	118,569
Benefits	27,757	29,978	32,376	34,966	38,008
Operating Expenditures	14,114	14,913	15,761	16,662	17,619
Total Projection	\$ 146,403	\$ 152,768	\$ 159,466	\$ 166,520	\$ 174,195

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	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 Specialist	0.00	0.00	0.00	0.00	1.00	1.00
IT Technician	1.00	1.00	1.00	1.00	0.00	-1.00
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

- 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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
1	Continue to expand e-government, including online services.	Total Non-Virtual services supported by IT	Workload	17	16	15	15
		Total Virtual services supported by IT	Workload	39	39	42	42
		Total # Non Virtualized WS supported by IT	Workload	223	230	230	230
		Total # Virtualized WS supported by IT	Workload	73	72	72	72

Information Technology

Accomplishments

- See accomplishments for Information Technology on page 49.

Budget Highlights

The FY 2022-23 Proposes Budget of \$1,802,796, is an increase of \$216,352, or 13.64%, over the FY 2021-22 Adopted Budget of \$1,586,444. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in annual software maintenance costs.



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Information Technology

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 118,533	\$ 121,857	\$ 125,154	\$ 125,154	\$ 140,120
Regular Salaries & Wages	342,194	349,065	362,517	362,517	419,722
Other Salaries & Wages	1,205	6,851	9,200	9,200	7,200
Overtime	2,250	1,718	4,400	4,400	2,600
Special Pay	213	71	144	144	223
FICA/Medicare Taxes	32,263	33,387	34,723	34,723	43,629
Total Salaries	496,658	512,949	536,138	536,138	613,494
BENEFITS					
Retirement Contributions	18,737	19,020	20,106	20,106	22,867
Health Insurance	119,018	124,430	136,290	136,290	126,043
Workers' Compensation	484	576	673	619	735
Total Benefits	138,239	144,026	157,069	157,015	149,645
OPERATING EXPENDITURES					
Other Contractual Services	28,756	-	50,000	50,000	50,000
Travel & Per-Diem	1,038	188	3,991	3,991	2,589
Communications & Freight	44,129	36,377	41,561	47,561	47,634
Freight & Postage Service	26	155	350	350	350
Utility Services	6,639	7,201	7,057	7,057	7,537
Rentals & Leases	4,771	3,046	8,521	8,296	6,988
Insurance	2,853	3,384	3,708	3,745	4,151
Repair and Maintenance	579,087	618,320	720,039	810,239	877,436
Other Current Charges	20	53	100	100	100
Office Supplies	391	498	530	530	543
Operating Supplies	14,928	14,867	23,060	23,060	21,064
Books, Publications, Subs	10,081	15,721	34,320	31,320	21,265
Total Operating Expenditures	692,719	699,810	893,237	986,249	1,039,657
Total Expenditures by Grouping	\$ 1,327,616	\$ 1,356,785	\$ 1,586,444	\$ 1,679,402	\$ 1,802,796

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	633,126	653,386	674,294	695,872	718,139
Benefits	161,617	174,546	188,510	203,590	221,303
Operating Expenditures	1,091,847	1,146,668	1,204,253	1,264,741	1,328,282
Total Projection	\$ 1,886,590	\$ 1,974,600	\$ 2,067,056	\$ 2,164,203	\$ 2,267,725

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 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
OPERATING EXPENDITURES					
Professional Services	\$ 213,425	\$ 228,170	\$ 268,440	\$ 268,440	\$ 259,910
Total Operating Expenditures	213,425	228,170	268,440	268,440	259,910
Total Expenditures by Grouping	\$ 213,425	\$ 228,170	\$ 268,440	\$ 268,440	\$ 259,910

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Operating Expenditures	272,906	286,551	300,878	315,922	331,718
Total Projection	\$ 272,906	\$ 286,551	\$ 300,878	\$ 315,922	\$ 331,718

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Development Svcs Director	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	0.00
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	0.00	0.00	0.00	0.00
Development Review Mng.	1.00	1.00	1.00	1.00	1.00	0.00
Development Review Coord.	0.00	0.00	1.00	1.00	1.00	0.00
Development Svcs Spec	0.00	0.00	1.00	1.00	1.00	0.00
Planner I	0.00	0.00	1.00	1.00	1.00	0.00
Planner II	2.00	2.00	1.00	1.00	1.00	0.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	0.00
Planning Technician	1.00	1.00	1.00	1.00	1.00	0.00
Sr. Admin Assistant	1.00	1.00	0.00	0.00	0.00	0.00
Zoning Administrator	1.00	1.00	1.00	1.00	1.00	0.00
Total	13.00	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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
3	Ensure development and redevelopment is done in a sustainable manner.	# of large scale comp plan applications	Workload	-	-	1	1
		# of rezoning applications	Workload	3	1	2	2
		# of deviation applications	Workload	18	13	19	19
8	Continue on-going business retention efforts	Business tax receipts applications (new and renewals)	Workload	4,000	947	2,100	2,100
10	Provide Code Enforcement services on a proactive basis, as well as, with timely response to complaints.	# of proactive cases	Workload	1,298	1,454	2,000	2,000
		# of reactive cases	Workload	914	961	1,250	1,250
		Business days from complaint till first inspection	1	1	1	1	
		% of complaints resolved without Code Enforcement Board	95%	96.50%	85.60%	95.00%	95.00%

Development Services Department

Accomplishments

- See accomplishments for Development Services Department on pages 35-36.

Budget Highlights

The FY 2022-23 Proposed Budget of \$1,366,747, is an increase of \$175,020, or 14.69%, over the FY 2021-22 Adopted Budget of \$1,191,727. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Professional Services for Planning and Development Review consulting services;



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Development Services Department

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 118,525	\$ 125,454	\$ 125,167	\$ 125,167	\$ 147,265
Regular Salaries & Wages	515,236	565,719	632,505	632,505	731,763
Other Salaries & Wages	32,385	6,663	6,322	6,322	8,078
Overtime	649	573	3,430	3,430	3,120
Special Pay	284	-	72	72	-
FICA/Medicare Taxes	50,775	53,066	58,443	58,443	68,182
Total Salaries	717,854	751,475	825,939	825,939	958,408
BENEFITS					
Retirement Contributions	29,990	32,290	36,110	36,110	41,684
Health Insurance	118,536	129,768	161,282	161,282	192,264
Workers' Compensation	3,158	3,252	4,479	4,123	4,521
Unemployment	441	86	-	-	-
Total Benefits	152,125	165,396	201,871	201,515	238,469
OPERATING EXPENDITURES					
Professional Services	164,894	121,692	76,200	418,693	80,430
Travel & Per-Diem	244	28	7,515	7,515	7,829
Communications & Freight	4,621	4,980	5,339	5,339	4,679
Freight & Postage Service	3,454	3,633	3,750	3,750	3,875
Utility Services	7,706	7,686	7,992	7,992	8,009
Rentals & Leases	16,707	15,624	15,120	14,480	13,971
Insurance	7,582	8,998	9,865	9,964	10,504
Repair and Maintenance	745	289	1,000	1,000	1,100
Printing and Binding	1,316	902	1,843	1,843	1,743
Other Current Charges	11,133	12,160	11,240	11,240	13,452
Office Supplies	3,892	4,157	5,185	5,235	5,840
Operating Supplies	4,084	5,091	9,016	9,016	7,301
Books, Publications, Subs	4,606	3,145	9,852	9,802	11,137
Total Operating Expenditures	230,984	188,385	163,917	505,869	169,870
Total Expenditures by Grouping	\$ 1,100,963	\$ 1,105,256	\$ 1,191,727	\$ 1,533,323	\$ 1,366,747

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	989,077	1,020,728	1,053,391	1,087,099	1,121,886
Benefits	257,547	278,150	300,402	324,434	352,660
Operating Expenditures	178,889	188,411	198,467	209,089	220,313
Total Projection	\$ 1,425,512	\$ 1,487,289	\$ 1,552,260	\$ 1,620,623	\$ 1,694,859

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.

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),

Police Department

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Police Chief	1.00	1.00	1.00	1.00	1.00	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
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00	0.00
Detective	9.00	9.00	8.00	8.00	8.00	0.00
Police Lieutenant	6.00	6.00	6.00	6.00	6.00	0.00
Police Officer	38.00	39.00	41.00	40.00	41.00	1.00
Police Sergeant	8.00	8.00	8.00	9.00	8.00	-1.00
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 *	9.00	10.00	9.00	9.00	9.00	0.00
Staff Assistant - PT	0.75	0.75	0.75	0.75	0.75	0.00
Total	80.75	82.75	82.75	82.75	82.75	0.00

* For the 9 School Resource Officers Budgeted in FY 2022-23 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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
1	Be one of the safest communities in the region	Number of Part 1 Crimes	Workload	348	149	513	386
		Number of Traffic Stops	Workload	10,158	5,941	20,610	15,534
		Number of citations issued	Workload	4,097	1,809	9,008	4,754
		# of criminal cases investigated	Workload	428	438	620	520
		Part 1 crimes per 1,000 population	Workload	8.70	3.72	12.82	9.62
		Total Service and Activity Calls	Workload	35,921	37,379	48,890	48,890
5	Focus on Crime Prevention, Community Awareness, and other community policing activities	Number of Crime Prevention presentations	16	6.00	10.00	16.00	10.00
		Number of Crime Prevention inspections	6	-	14.00	6.00	20.00
		Classes offered at the COPS center (2)	50	32.00	17.00	-	-
6	Maintain fire and police response times at superior levels	Total calls received	Workload	35,923	21,708	50,470	50,470
		# 911 calls	Workload	2,712	1,224	3,090	3,090
		Avg response time to priority 1 calls (1)	N/A	2.18	2.15	2.27	2.27
(1) Officer Dispatch is done by the County.							
(2) COPS center closed.							

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 on page 38.

Budget Highlights

The FY 2022-23 Proposed Budget of \$10,626,673 is an increase of \$483,484, or 4.77%, over the FY 2021-22 Adopted Budget of \$10,143,189. Significant changes to FY 2022-23 Proposed Budget include the following:

- 5.5% Wage increase for Police bargaining employees;
- 4% Wage increase for Police non-bargaining employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in the City's Police Pension Contribution percentage as per the current Actuarial report;
- Decrease in Communication for the removal of the COPS phone/data line;
- An increase in the repairs and maintenance costs.
- An increase in Operating Supplies for fuel, uniforms and small tools;
- Capital purchase, totaling \$57,500:
 - SRT Vests;
 - AED Replacement Pads and Batteries.

Police Department

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 128,943	\$ 131,084	\$ 136,176	\$ 136,176	\$ 151,620
Regular Salaries & Wages	4,824,286	4,859,988	5,281,270	5,281,270	5,566,178
Other Salaries & Wages	20,395	22,375	22,205	22,205	27,245
Overtime	170,468	158,831	241,200	241,200	242,200
Special Pay	89,666	92,866	89,379	89,379	91,422
FICA/Medicare Taxes	381,379	383,501	420,242	420,242	466,158
Total Salaries	5,615,137	5,648,645	6,190,472	6,190,472	6,544,823
<u>BENEFITS</u>					
Retirement Contributions	679,085	633,502	630,991	630,991	714,552
Health Insurance	1,111,669	1,199,568	1,390,112	1,390,112	1,399,165
Workers' Compensation	80,238	89,796	113,315	104,365	113,624
Unemployment	1,524	138	-	-	-
Total Benefits	1,872,516	1,923,004	2,134,418	2,125,468	2,227,341
<u>OPERATING EXPENDITURES</u>					
Professional Services	16,724	9,068	19,020	28,070	18,510
Other Contractual Services	358,522	388,296	419,600	419,600	455,300
Travel & Per-Diem	9,243	2,610	21,536	21,338	32,271
Communications & Freight	69,221	86,498	74,211	74,211	74,575
Freight & Postage Service	1,531	1,206	2,100	2,058	2,600
Utility Services	33,975	33,702	36,057	36,057	31,674
Rentals & Leases	451,598	325,767	479,992	479,881	287,415
Insurance	66,247	78,226	86,146	86,995	94,714
Repair and Maintenance	198,192	209,088	243,865	243,865	292,470
Printing and Binding	2,959	2,282	4,835	4,985	5,280
Promotional Activities	1,412	4,588	7,200	7,200	13,200
Other Current Charges	1,240	187	870	870	1,862
Office Supplies	4,333	3,966	5,530	5,922	5,481
Operating Supplies	306,604	312,547	353,597	429,042	433,042
Books, Publications, Subs	19,680	27,244	44,740	44,688	48,615
Total Operating Expenditures	1,541,481	1,485,275	1,799,299	1,884,782	1,797,009
<u>CAPITAL</u>					
Buildings	-	9,413	-	-	-
Capital Assets	5,030	6,394	19,000	21,755	57,500
Total Capital	5,030	15,807	19,000	21,755	57,500
Total Expenditures by Grouping	\$ 9,034,164	\$ 9,072,731	\$ 10,143,189	\$ 10,222,477	\$ 10,626,673

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	6,754,257	6,970,394	7,193,446	7,423,636	7,661,193
Benefits	2,405,528	2,597,971	2,805,808	3,030,273	3,293,907
Operating Expenditures	1,891,595	1,991,384	2,096,684	2,207,821	2,325,146
Total Projection	\$ 11,051,381	\$ 11,559,748	\$ 12,095,938	\$ 12,661,730	\$ 13,280,245

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 Infections 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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Fire Chief	1.00	1.00	1.00	1.00	1.00	0.00
Administrative 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
Division Chief	2.00	2.00	2.00	2.00	0.00	-2.00
Fire Deputy Chief-Admin	0.00	0.00	0.00	0.00	1.00	1.00
Fire Deputy Chief-Operations	0.00	0.00	0.00	0.00	1.00	1.00
Fire Inspector	1.00	2.00	2.00	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	39.00	3.00
Total	54.00	55.00	55.00	55.00	58.00	3.00

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

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
2	Maintain fire response times at superior levels	# EMS/rescue calls	Workload	2,592	3,062	2,850	2,850
		# Fire related calls	Workload	76	103	65	65
		# of transports	Workload	1,509	1,650	1,650	1,750
		# of first responder calls outside the City limits	Workload	1,116	1,404	900	900
		% of in City calls with response time < 5 minutes	90.00%	84.00%	50.00%	82.00%	82.00%
		% of calls as first responder with response time < 5 minutes outside City	30.00%	29.10%	31.10%	20.80%	20.80%
		% property contents saved as a % of pre-incident value	95.00%	70.10%	97.40%	92.90%	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	2.00
6	Expand internal fire re-inspection capabilities for existing commercial buildings.	# of commercial inspections - existing	Workload	268	728	650	750
		# of reinspections	Workload	210	484	250	375
		% of all commercial structures inspected	Workload	19.00%	51.00%	46.00%	46.00%

Fire Department

Accomplishments

- See accomplishments for Fire Department on page 38.

Budget Highlights

The FY 2022-23 Proposed Budget of \$8,647,861, is an increase of \$1,330,320, or 18.18%, over the FY 2021-22 Adopted Budget of \$7,317,541. Significant changes to FY 2022-23 Proposed Budget include the following:

- 4% Wage increase for Fire employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in the City's Fire Pension Contribution percentage as per the current Actuarial report;
- An increase in Contractual Services for outsourcing of Fire Prevention services to PCDS, LLC;
- An increase in the contribution to the vehicle replacement plan.
- An increase in Operating Supplies for fuel;
- Capital purchases, totaling \$204,500:
 - EMS Cardiac Monitors;
 - SCBA Compressor and Fill Station;
 - 800mhz Portable Radios;
 - SCBA Testing Equipment.



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Fire Department

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 129,377	\$ 179,448	\$ 124,106	\$ 124,106	\$ 148,958
Regular Salaries & Wages	3,453,484	3,407,807	3,607,375	3,606,205	3,854,016
Overtime	564,465	714,977	458,800	457,569	478,750
Special Pay	2,345	2,061	857	857	3,642
FICA/Medicare Taxes	303,841	310,305	304,870	304,870	342,991
Total Salaries	4,453,512	4,614,598	4,496,008	4,493,607	4,828,357
BENEFITS					
Retirement Contributions	272,924	461,615	443,170	443,170	641,013
Health Insurance	802,558	835,360	923,510	923,510	911,930
Workers' Compensation	76,265	93,068	105,385	97,065	111,969
Unemployment	359	23	-	-	-
Total Benefits	1,152,106	1,390,066	1,472,065	1,463,745	1,664,912
OPERATING EXPENDITURES					
Professional Services	2,790	6,415	3,860	3,860	13,460
Other Contractual Services	32,871	35,262	41,080	90,240	398,800
Travel & Per-Diem	145	171	8,827	5,778	10,198
Communications & Freight	24,967	20,071	24,448	24,425	23,098
Freight & Postage Service	853	801	1,050	1,050	2,500
Utility Services	61,284	62,056	65,754	65,754	66,736
Rentals & Leases	393,781	255,506	389,553	390,121	349,571
Insurance	95,963	109,504	119,116	120,203	130,100
Repair and Maintenance	238,202	293,110	278,180	275,480	365,073
Printing and Binding	1,048	2,086	2,250	2,250	1,500
Promotional Activities	294	1,646	2,000	2,000	4,000
Other Current Charges	120	1,524	140	140	280
Office Supplies	4,736	5,096	5,035	6,425	8,313
Operating Supplies	232,470	287,871	326,111	376,019	490,424
Books, Publications, Subs	44,109	46,787	67,064	82,776	86,039
Total Operating Expenditures	1,133,633	1,127,906	1,334,468	1,446,521	1,950,092
CAPITAL					
Capital Assets	119,862	88,020	15,000	-	204,500
Total Capital	119,862	88,020	15,000	-	204,500
Total Expenditures by Grouping	\$ 6,859,113	\$ 7,220,590	\$ 7,317,541	\$ 7,403,873	\$ 8,647,861

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	4,982,864	5,142,316	5,306,870	5,476,690	5,651,944
Benefits	1,798,105	1,941,953	2,097,310	2,265,094	2,462,158
Operating Expenditures	1,543,580	1,626,045	1,713,163	1,805,218	1,902,515
Total Projection	\$ 8,324,549	\$ 8,710,315	\$ 9,117,343	\$ 9,547,002	\$ 10,016,617

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 Special Contracts 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 2019-20 Actuals reflect expenses related to Hurricane Dorian, while the 2020-21 actuals reflect expenses related and the COVID-19 Pandemic.

Personnel Summary

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Crew Leader	2.00	2.00	2.00	2.00	2.00	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	2.00	4.00	4.00	4.00	4.00	0.00
Maintenance Worker II	3.00	1.00	1.00	1.00	1.00	0.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Special Contracts Inspect.	0.00	1.00	1.00	1.00	1.00	0.00
Total	10.00	11.00	11.00	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

Legend							
Workload = Level of Productivity							
▲ Impacted by COVID-19							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
5	Continue to provide a high level of maintenance for the City's roadway network.	Concrete repairs (in square feet)	Workload	55,704	18,893	40,000	40,000
		Asphalt repairs (tons)	Workload	112	17	140	140
		# street/traffic signs repaired/replaced	Workload	72	2	100	100
		% of street/ traffic signs replaced	Workload	1.35%	0.00%	1.87%	1.87%
6	Continue and enhance solid waste recycling	▲ Tons of recyclables collected	Workload	3,277	2,177	4,485	4,485
		▲ Tons of yard waste collected	Workload	2,405	3,098	2,850	2,850
		▲ % recycling rate (1)	Workload	48.00%	51.00%	57.00%	57.00%

(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 Public Works on page 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$1,401,756, is a decrease of \$2,681, or -0.19%, over the FY 2021-22 Adopted Budget of \$1,404,437. Significant changes to FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- A decrease in Insurance for the OSC Extension Landfill;
- A decrease in Other Contractual Services for the Ultimate Image landscape right-of-way mowing;
- A decrease in the contribution to the vehicle replacement plan.

Public Works

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Regular Salaries & Wages	\$ 371,260	\$ 384,062	\$ 448,536	\$ 448,536	\$ 534,633
Overtime	4,372	3,851	10,100	10,100	5,000
Special Pay	-	-	500	500	669
FICA/Medicare Taxes	28,148	29,148	34,159	34,159	40,990
Total Salaries	403,780	417,061	493,295	493,295	581,292
BENEFITS					
Retirement Contributions	15,537	16,226	19,636	19,636	23,996
Health Insurance	117,492	127,061	155,443	155,443	165,766
Workers' Compensation	13,641	13,587	18,808	17,322	21,524
Unemployment	-	138	-	-	-
Total Benefits	146,670	157,012	193,887	192,401	211,286
OPERATING EXPENDITURES					
Professional Services	4,090	576	-	48,944	-
Other Contractual Services	162,407	156,055	170,508	167,671	159,682
Travel & Per-Diem	54	-	-	-	-
Communications & Freight	6,194	8,023	6,824	6,824	8,214
Freight & Postage Service	320	301	200	200	200
Utility Services	73,527	51,939	76,286	76,286	53,161
Rentals & Leases	94,901	50,751	121,797	118,064	70,134
Insurance	25,558	29,646	30,993	31,188	21,624
Repair and Maintenance	147,733	146,355	156,317	172,654	166,605
Promotional Activities	15	-	5,000	5,000	10,000
Other Current Charges	(196)	248	350	350	816
Office Supplies	2,671	2,960	3,160	3,160	3,412
Operating Supplies	53,144	64,534	76,320	81,170	83,030
Road Materials & Supplies	15,590	11,133	67,000	57,000	30,000
Books, Publications, Subs	867	368	2,500	2,500	2,300
Total Operating Expenditures	586,875	522,889	717,255	771,011	609,178
Total Expenditures by Grouping	\$ 1,137,325	\$ 1,096,962	\$ 1,404,437	\$ 1,456,707	\$ 1,401,756

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	599,893	619,090	638,901	659,346	680,445
Benefits	228,189	246,444	266,160	287,452	312,461
Operating Expenditures	640,718	673,943	708,949	745,835	784,710
Total Projection	\$ 1,468,800	\$ 1,539,477	\$ 1,614,009	\$ 1,692,633	\$ 1,777,615



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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.

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., Egg-ceptional Family Fest, 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 facility at Center Lake Park’s Cantina.

Recreation & Parks Department

Personnel Summary

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Recreation & Parks Director	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	3.00	2.00	2.00	2.00	3.00	1.00
Administrative Assistant Sr.	0.00	1.00	1.00	1.00	1.00	0.00
Aquatics Coordinator II	1.00	1.00	1.00	2.00	2.00	0.00
Aquatics Supervisor	1.00	1.00	1.00	0.00	0.00	0.00
Aquatics & Rec Superint.	0.00	0.00	0.00	1.00	1.00	0.00
Athletic Program Coordinator	2.00	2.00	2.00	2.00	2.00	0.00
Athletic Programs Supervisor	0.00	1.00	1.00	1.00	1.00	0.00
Athletic Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Building Custodian	7.00	9.00	9.00	9.00	8.00	-1.00
Building Custodian - PT	0.00	0.00	0.00	0.00	1.25	1.25
Concession Coordinator	1.00	2.00	2.00	2.00	2.00	0.00
Concession Coordinator - PT	0.50	0.00	0.00	0.00	0.00	0.00
Crew Leader	3.00	4.00	4.00	4.00	5.00	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	1.00	1.00	0.00
Irrigation & Project Spec.	0.00	0.00	0.00	1.00	1.00	0.00
Landscape & Project Spec.	0.00	0.00	0.00	1.00	1.00	0.00
Lifeguard PT	0.00	0.00	0.00	1.00	1.00	0.00
Maintenance Worker I	10.00	8.00	8.00	7.00	7.00	0.00
Maintenance Worker II	3.00	3.00	3.00	3.00	2.00	-1.00
Maintenance Worker III	0.00	1.00	1.00	1.00	2.00	1.00
Park & Field Supervisor	1.00	0.00	0.00	0.00	0.00	0.00
Parks Manager	1.00	1.00	1.00	1.00	1.00	0.00
Park Ranger	0.00	2.00	2.00	2.00	2.00	0.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Rec Aide Specialist	5.00	3.00	3.00	2.00	2.00	0.00
Rec Aide Specialist - PT	1.25	1.75	1.75	1.75	3.625	1.875
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 Business Mng	1.00	1.00	1.00	1.00	1.00	0.00
Recreation Program Coord.	3.00	2.00	2.00	2.00	2.00	0.00
Skate Park Supervisor	1.00	1.00	1.00	0.00	0.00	0.00
Sr. Recreation Manager	1.00	1.00	1.00	1.00	1.00	0.00
Tennis Program Coordinator	0.00	1.00	1.00	1.00	0.00	-1.00
Tradesworker	1.00	1.00	1.00	1.00	1.00	0.00
Total	58.75	61.75	61.75	61.75	64.875	3.125

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

Legend

Workload = Level of Productivity

▲ Impacted by COVID-19

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
4	Update recreation fees on an annual basis to maintain cost recovery.	Total revenue collected	Workload	532,364	961,805	1,573,100	1,604,436
		Percent cost recovery	30.00%	9.23%	24.35%	27.27%	27.82%
5	Continue high levels of customer service, productivity and efficiency.	# of work orders completed	Workload	2,933	2,581	2,544	2,639
		# of emergency work orders completed within 24 hours	100.00%	75.00%	100.00%	100.00%	
6	Continue to deliver a diverse range of recreation programming.	Total number of participants:					
		▲ Riverside recreation	Workload	919	3,658	1,343	3,640
		▲ Gym & Athletics	Workload	25,161	34,746	31,835	54,718
		▲ Aquatics	Workload	5,906	16,406	12,745	16,449
		▲ OOTP Events	Workload	22,710	16,400	38,200	46,300
		▲ OOTP Special Events	Workload	8,700	-	19,000	6,300

Accomplishments

- See accomplishments for all Recreation & Parks Divisions on pages 41-47.

Budget Highlights

The FY 2022-23 Proposed Budget of \$7,539,348, is an increase of \$451,267, or 6.37%, over the FY 2021-22 Adopted Budget of \$7,088,081. The increase is primarily attributable to the following:

- Wage increase for General Government employees;
- Funding for two (2) 25-hour Building Custodians;
- Funding for two (2) 25-hour Rec Aide Specialists;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- An increase in Contractual Services for the CEPRA landscaping contract;
- An increase in Operating Supplies for fuel;
- Capital purchase, totaling \$35,00:
 - Laser Level Fields

Recreation & Parks Department

EXPENDITURE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Executive Salaries	\$ 136,362	\$ 134,535	\$ 141,477	\$ 141,477	\$ 117,530
Regular Salaries & Wages	1,944,990	2,004,633	2,279,791	2,216,855	2,561,466
Other Salaries & Wages	259,436	457,222	669,878	804,878	858,138
Overtime	41,840	51,432	42,950	42,950	43,700
Special Pay	1,349	1,137	645	645	1,191
FICA/Medicare Taxes	165,144	166,211	186,373	186,373	224,123
Total Salaries	2,549,121	2,815,170	3,321,114	3,393,178	3,806,148
BENEFITS					
Retirement Contributions	100,883	104,712	119,980	119,980	132,522
Health Insurance	664,449	711,101	892,497	892,497	827,720
Workers' Compensation	40,249	40,601	54,552	50,241	55,373
Unemployment	12,455	1,076	-	-	-
Total Benefits	818,036	857,490	1,067,029	1,062,718	1,015,615
OPERATING EXPENDITURES					
Professional Services	23,916	14,506	24,255	29,111	23,255
Other Contractual Services	150,058	223,075	410,314	509,825	651,003
Travel & Per-Diem	3,429	4,640	12,748	9,748	12,773
Communications & Freight	25,013	33,852	35,747	35,747	34,503
Freight & Postage Service	406	301	450	450	450
Utility Services	404,935	425,717	436,440	436,440	473,771
Rentals & Leases	218,064	146,539	255,750	247,001	172,485
Insurance	84,984	97,284	107,126	108,136	117,091
Repair and Maintenance	503,955	596,603	426,827	516,413	489,238
Printing and Binding	6,607	5,744	6,000	4,000	6,000
Promotional Activities	18,011	13,450	24,550	19,550	23,900
Other Current Charges	27,763	31,639	43,042	43,042	40,260
Office Supplies	9,018	11,838	15,889	15,889	12,700
Operating Supplies	354,902	435,588	574,463	613,855	598,273
Books, Publications, Subs	13,214	15,784	26,837	23,337	26,883
Total Operating Expenditures	1,844,275	2,056,560	2,400,438	2,612,544	2,682,585
CAPITAL					
Buildings	-	-	105,000	112,245	-
Improvements Other than Bldgs	-	30,466	148,000	256,640	-
Capital Assets	8,200	8,414	46,500	79,493	35,000
Total Capital	8,200	38,880	299,500	448,378	35,000
Total Expenditures by Grouping	\$ 5,219,632	\$ 5,768,100	\$ 7,088,081	\$ 7,516,818	\$ 7,539,348

5 Year Budget Projection

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	3,921,753	4,047,249	4,176,761	4,310,417	4,448,350
Benefits	1,096,864	1,184,613	1,279,382	1,381,733	1,501,944
Operating Expenditures	2,822,569	2,970,137	3,125,728	3,289,807	3,462,869
Total Projection	\$ 7,841,186	\$ 8,201,999	\$ 8,581,871	\$ 8,981,957	\$ 9,413,163



SPECIAL REVENUE FUNDS

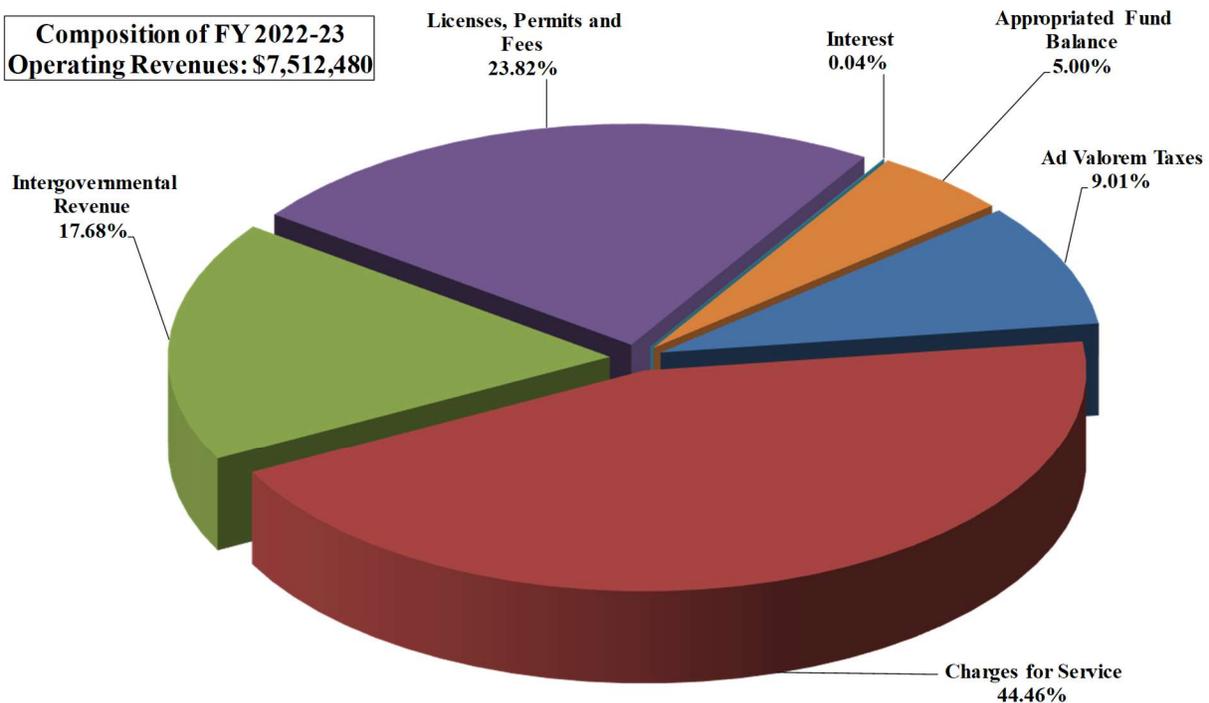
Consolidated Summary Special Revenue Funds

FY 2022-23 Budgeted Revenues

	CRA Fund	Capital Expansion Funds (A)	Transp. Improv Fund	Tree Bank Fund	Solid Waste Fund	Building Services Fund	Street Light Fund	Total All Funds
BUDGETED REVENUES								
Ad Valorem Taxes	\$ 676,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,959
Charges for Service	-	-	-	-	3,339,735	-	-	3,339,735
Intergovernmental Revenue	618,603	-	709,402	-	-	-	-	1,328,005
Licenses, Permits and Fees	-	202,000	-	-	-	585,400	1,001,943	1,789,343
Interest	-	-	2,000	-	750	-	-	2,750
TOTAL OPERATING REVENUES	\$ 1,295,562	\$ 202,000	\$ 711,402	\$ -	\$ 3,340,485	\$ 585,400	\$ 1,001,943	\$ 7,136,792
Appropriated Fund Balance	\$ -	\$ 215,500	\$ 120,188	\$ 40,000	\$ -	\$ -	\$ -	\$ 375,688
TOTAL NON-OPERATING REVENUES	\$ -	\$ 215,500	\$ 120,188	\$ 40,000	\$ -	\$ -	\$ -	\$ 375,688
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 1,295,562	\$ 417,500	\$ 831,590	\$ 40,000	\$ 3,340,485	\$ 585,400	\$ 1,001,943	\$ 7,512,480

(A) Capital Expansion Funds include: Administrative, Transportation, Police, Fire and Recreation Impact Fees; 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.

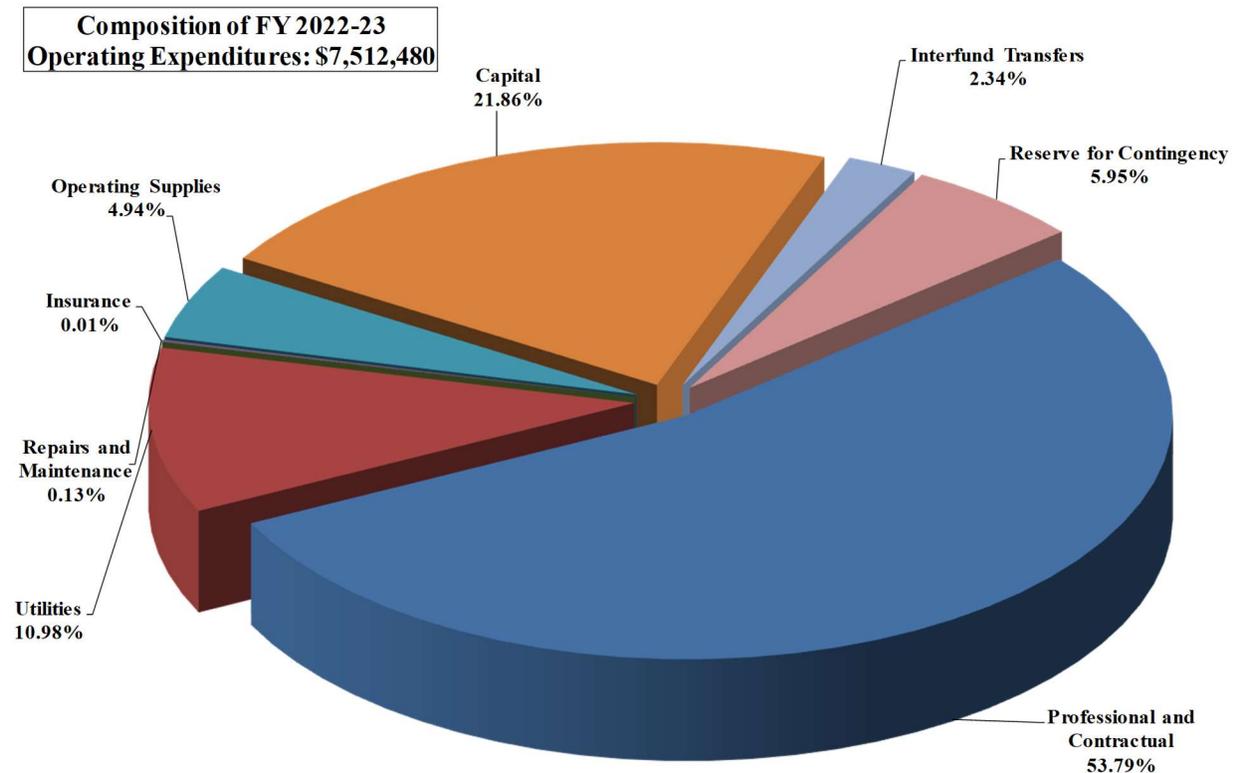


Consolidated Summary Special Revenue Funds

FY 2022-23 Budgeted Expenditures

	CRA Fund	Capital Expansion Funds (A)	Transp. Improv Fund	Tree Bank Fund	Solid Waste Fund	Building Services Fund	Street Light Fund	Total All Funds
BUDGETED EXPENDITURES								
Professional and Contractual	\$ 5,000	\$ -	\$ 345,590	\$ -	\$ 3,260,257	\$ 421,488	\$ 8,500	\$ 4,040,835
Communications and Utilities	-	-	-	-	-	11,021	814,200	825,221
Insurance	-	-	-	-	-	786	-	786
Repairs and Maintenance	-	-	10,000	-	-	-	-	10,000
Operating Supplies	45,175	-	250,000	40,000	-	30,004	6,000	371,179
Capital	1,165,898	250,000	226,000	-	-	-	-	1,641,898
TOTAL OPERATING EXPENDITURES	\$ 1,216,073	\$ 250,000	\$ 831,590	\$ 40,000	\$ 3,260,257	\$ 463,299	\$ 828,700	\$ 6,889,919
Transfers out	\$ 55,000	\$ 70,500	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 175,500
Reserve for Contingency	24,489	97,000	-	-	80,228	72,101	173,243	447,061
TOTAL NON-OPERATING EXPENDITURES	\$ 79,489	\$ 167,500	\$ -	\$ -	\$ 80,228	\$ 122,101	\$ 173,243	\$ 622,561
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 1,295,562	\$ 417,500	\$ 831,590	\$ 40,000	\$ 3,340,485	\$ 585,400	\$ 1,001,943	\$ 7,512,480

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



Oviedo CRA Fund (015)

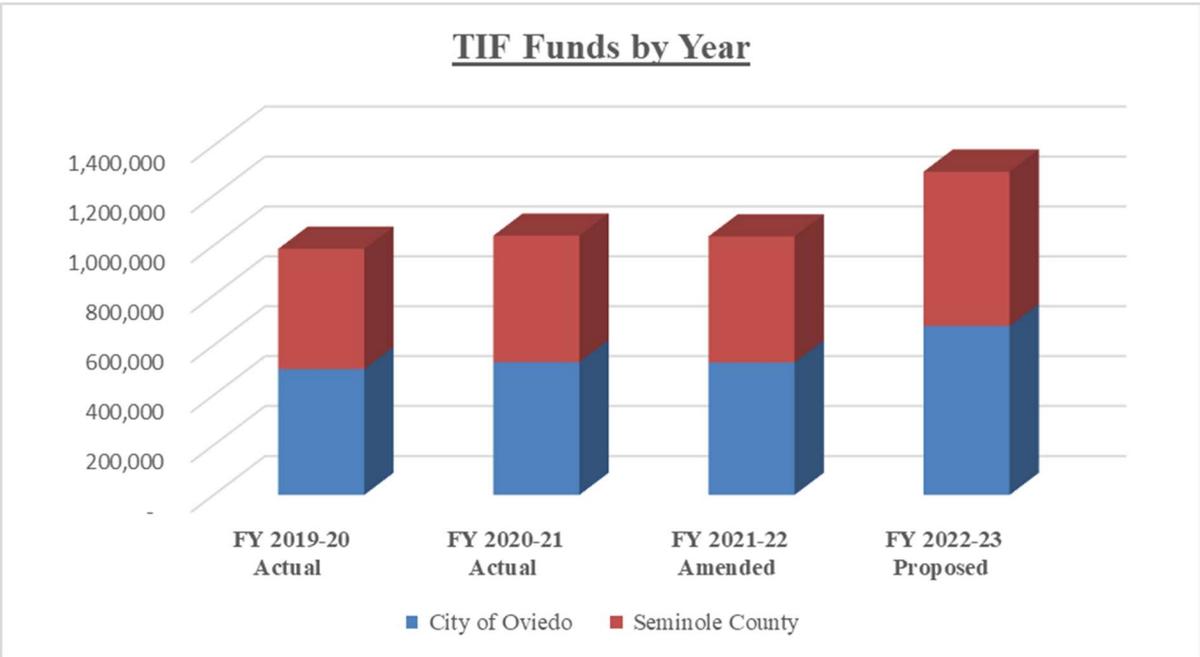
Description

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 2022-23, 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Property Taxes	504,866	532,396	530,971	530,971	676,959
Intergovernmental	481,234	506,634	504,835	504,835	618,603
Interest/Change in Fair Value	12,730	3,622	-	-	-
Total Operating Revenues	998,830	1,042,652	1,035,806	1,035,806	1,295,562
<u>Appropriated for other eligible Capital Projects</u>					
	-	-	-	1,575,574	-
Total Revenues	\$ 998,830	\$ 1,042,652	\$ 1,035,806	\$ 2,611,380	\$ 1,295,562

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	90,000	84,785	90,000	222,659	5,000
Operating Supplies	2,797	254	55,000	69,526	45,175
Total Operating Expenditures	92,797	85,039	145,000	292,185	50,175
<u>Capital</u>					
Improv Other than Buildings	300,058	61,541	604,630	2,041,239	1,165,898
Total Capital	300,058	61,541	604,630	2,041,239	1,165,898
<u>Transfers out</u>	258,368	253,448	248,528	248,528	55,000
<u>Reserve for Contingencies</u>	-	-	37,648	29,428	24,489
Total Expenditures	\$ 651,223	\$ 400,028	\$ 1,035,806	\$ 2,611,380	\$ 1,295,562

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. On November 4, 2013, City Council adopted Ordinance No. 1576 which amended Part II, Chapter 28, Impact Fees for Fire Rescue, Law Enforcement, Recreation & Parks, and Administrative Facilities, and converted Transportation Impact Fees to Multimodal Fees. The last update to the Impact Schedules occurred on June 3, 2019 through the adoption of Ordinance No. 1683. Ordinance No. 1683 amended Chapter 28, Articles I and II, updated the Impact Fees and adopted an Impact Fee update study.

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.

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	29,945	20,142	34,000	34,000	26,000
Interest/Change in Fair Value	1,231	-	-	-	-
Total Operating Revenues	31,176	20,142	34,000	34,000	26,000
Total Revenues	\$ 31,176	\$ 20,142	\$ 34,000	\$ 34,000	\$ 26,000
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Transfers out</u>	130,748	130,457	-	-	-
<u>Reserve for Contingencies</u>	-	-	34,000	34,000	26,000
Total Expenditures	\$ 130,748	\$ 130,457	\$ 34,000	\$ 34,000	\$ 26,000



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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. On November 4, 2013, City Council adopted Ordinance No. 1576 which amended Part II, Chapter 28, Impact Fees for Fire Rescue, Law Enforcement, Recreation & Parks, and Administrative Facilities, and converted Transportation Impact Fees to Multimodal Fees. The last update to the Impact Schedules occurred on June 3, 2019 through the adoption of Ordinance No. 1683. Ordinance No. 1683 amended Chapter 28, Articles I and II, updated the Impact Fees and adopted an Impact Fee update study.

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	121,602	105,109	85,000	85,000	105,000
Interest/Change in Fair Value	4,704	1,218	-	-	-
Total Operating Revenues	126,306	106,327	85,000	85,000	105,000
<u>Appropriated Fund Balance</u>	-	-	115,000	422,118	145,000
Total Revenues	\$ 126,306	\$ 106,327	\$ 200,000	\$ 507,118	\$ 250,000

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	-	-	-	34,656	-
Total Operating Expenditures	-	-	-	34,656	-
<u>Capital</u>					
Improv Other than Buildings	3,658	45,943	200,000	472,462	250,000
Total Capital	3,658	45,943	200,000	472,462	250,000
Total Expenditures	\$ 3,658	\$ 45,943	\$ 200,000	\$ 507,118	\$ 250,000

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Fines and Forfeitures	-	12,077	-	-	-
Miscellaneous	2,420	-	-	-	-
Interest/Change in Fair Value	373	77	-	-	-
Total Operating Revenues	2,793	12,154	-	-	-
Total Revenues	\$ 2,793	\$ 12,154	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenditures					
Operating Supplies	5,000	5,035	-	-	-
Total Operating Expenditures	5,000	5,035	-	-	-
Total Expenditures	\$ 5,000	\$ 5,035	\$ -	\$ -	\$ -

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Intergovernmental	701,378	716,879	704,977	704,977	709,402
Interest/Change in Fair Value	6,957	2,005	1,000	1,000	2,000
Total Operating Revenues	708,335	720,839	705,977	705,977	711,402
<u>Appropriated Fund Balance</u>	-	-	22,619	340,901	120,188
Total Revenues	\$ 708,335	\$ 720,839	\$ 728,596	\$ 1,046,878	\$ 831,590
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	297,343	253,545	418,596	425,214	345,590
Repairs and Maintenance	5,857	25,424	10,000	15,356	10,000
Operating Supplies	28,960	471,382	250,000	523,454	250,000
Total Operating Expenditures	332,160	750,351	678,596	964,024	605,590
<u>Capital</u>					
Improv Other than Buildings	25,188	16,133	50,000	82,854	226,000
Total Capital	25,188	16,133	50,000	82,854	226,000
Total Expenditures	\$ 357,348	\$ 766,484	\$ 728,596	\$ 1,046,878	\$ 831,590

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Fines and Forfeitures	17,453	21,306	-	-	-
Miscellaneous	-	13,252	-	-	-
Interest/Change in Fair Value	1,285	181	-	-	-
Total Operating Revenues	18,738	34,739	-	-	-
Appropriated Fund Balance	-	-	-	10,049	-
Total Revenues	\$ 18,738	\$ 34,739	\$ -	\$ 10,049	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Transfers out	53,366	53,784	-	10,049	-
Total Expenditures	\$ 53,366	\$ 53,784	\$ -	\$ 10,049	\$ -

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. On November 4, 2013, City Council adopted Ordinance No. 1576 which amended Part II, Chapter 28, Impact Fees for Fire Rescue, Law Enforcement, Recreation & Parks, and Administrative Facilities, and converted Transportation Impact Fees to Multimodal Fees. The last update to the Impact Schedules occurred on June 3, 2019 through the adoption of Ordinance No. 1683. Ordinance No. 1683 amended Chapter 28, Articles I and II, updated the Impact Fees and adopted an Impact Fee update study.

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Licenses, Permits and Fees	18,994	13,428	27,500	27,500	17,000
Interest/Change in Fair Value	1,778	276	-	-	-
Total Operating Revenues	20,772	13,704	27,500	27,500	17,000
Total Revenues	\$ 20,772	\$ 13,704	\$ 27,500	\$ 27,500	\$ 17,000
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenses					
Operating Supplies	10,525	-	-	-	-
Total Operating Expenses	10,525	-	-	-	-
Transfers out	40,000	-	-	-	-
Reserve for Contingencies	-	-	27,500	27,500	17,000
Total Expenditures	\$ 50,525	\$ -	\$ 27,500	\$ 27,500	\$ 17,000

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. On November 4, 2013, City Council adopted Ordinance No. 1576 which amended Part II, Chapter 28, Impact Fees for Fire Rescue, Law Enforcement, Recreation & Parks, and Administrative Facilities, and converted Transportation Impact Fees to Multimodal Fees. The last update to the Impact Schedules occurred on June 3, 2019 through the adoption of Ordinance No. 1683. Ordinance No. 1683 amended Chapter 28, Articles I and II, updated the Impact Fees and adopted an Impact Fee update study.

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Licenses, Permits and Fees	20,844	14,503	27,500	27,500	18,000
Interest/Change in Fair Value	1,003	46	-	-	-
Total Operating Revenues	21,847	14,549	27,500	27,500	18,000
Appropriated Fund Balance	-	-	-	-	70,500
Total Revenues	\$ 21,847	\$ 14,549	\$ 27,500	\$ 27,500	\$ 88,500

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Transfers out	100,000	30,000	-	-	70,500
Reserve for Contingencies	-	-	27,500	27,500	18,000
Total Expenditures	\$ 100,000	\$ 30,000	\$ 27,500	\$ 27,500	\$ 88,500

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Licenses, Permits and Fees	46,032	27,367	35,000	35,000	36,000
Interest/Change in Fair Value	503	155	-	-	-
Total Operating Revenues	46,535	27,522	35,000	35,000	36,000
Total Revenues	\$ 46,535	\$ 27,522	\$ 35,000	\$ 35,000	\$ 36,000

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Transfers out	-	80,000	-	-	-
Reserve for Contingencies	-	-	35,000	35,000	36,000
Total Expenditures	\$ -	\$ 80,000	\$ 35,000	\$ 35,000	\$ 36,000

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	17,700	31,000	-	-	-
Interest/Change in Fair Value	3,739	705	-	-	-
Total Operating Revenues	21,439	31,705	-	-	-
<u>Appropriated Fund Balance</u>	-	-	40,000	40,000	40,000
Total Revenues	\$ 21,439	\$ 31,705	\$ 40,000	\$ 40,000	\$ 40,000
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	-	15,487	40,000	40,000	40,000
Total Operating Expenditures	-	15,487	40,000	40,000	40,000
<u>Transfers out</u>	-	40,068	-	-	-
Total Expenditures	\$ -	\$ 55,555	\$ 40,000	\$ 40,000	\$ 40,000

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Interfund Transfers</u>	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	5,831	-	-	-	-
Total Operating Expenditures	5,831	-	-	-	-
Total Expenditures	\$ 5,831	\$ -	\$ -	\$ -	\$ -

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.



On September 21, 2020, City Council adopted Resolution 3958-20, approving an Exclusive Residential Solid Waste, Recycling, Yard Waste and Bulk Waste Collection, Transport, and Disposal Services Franchise Agreement with Waste Pro of Florida. The agreement became effective October 1, 2020. The initial term of the Agreement is five (5) years. At the option of the City, the agreement shall be automatically renewed for two (2) additional terms of one (1) year each. The residential rate charged to customers is \$25.00 per month. The City bills customers for the actual services provided, plus franchise and administrative fees.

There are two (2) main cost components of the Waste Pro contract, the collection cost and the disposal cost. The current rate the City pays Waste Pro is \$16.84 per month for residential solid waste and recycling collection. In addition, the City pays Seminole County actual costs each month for residential disposal and processing costs.

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Charges for Services	2,778,272	3,029,944	3,343,260	3,343,260	3,339,735
Interest/Change in Fair Value	2,664	404	750	750	750
Total Operating Revenues	2,780,936	3,030,348	3,344,010	3,344,010	3,340,485
Total Revenues	\$ 2,780,936	\$ 3,030,348	\$ 3,344,010	\$ 3,344,010	\$ 3,340,485

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenditures					
Professional and Contractual	2,744,509	3,102,851	3,237,900	3,237,900	3,260,257
Operating Supplies	6,867	1,839	-	-	-
Total Operating Expenditures	2,751,376	3,104,690	3,237,900	3,237,900	3,260,257
Reserve for Contingencies	-	-	106,110	106,110	80,228
Total Expenditures	\$ 2,751,376	\$ 3,104,690	\$ 3,344,010	\$ 3,344,010	\$ 3,340,485



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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

Legend

Workload = Number or percent that is dependent on business operations
Output = actual production, customer base, physical assets or inventories

★ Impacted by new construction and growth

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual (1)	Actual	Target	Target
2	Monitor and oversee improved permitting process	★ # of inspections completed	Workload	14,229	8,260	9,100	9,100
		# re-inspections required	Workload	3,315	1,310	1,402	1,402
		★ # plans reviewed	Workload	1,905	1,789	1,850	1,850
		# of plans reviewed requiring corrections	Workload	390	305	331	331
		Total revenue generated	Output	529,389	491,000	500,600	500,600
		% of inspections requiring re-inspection	Workload	19.00%	15.86%	15.41%	15.41%
		% of plans reviewed requiring correction	Workload	20.47%	17.05%	17.89%	17.89%
		Average # of days for all plan reviews	5	4.25	5.00	5.00	5.00

(1) FY 2019-20 Actuals have been amended.

Budget Highlights

The FY 2022-23 Proposed Budget of \$585,400, is an increase of \$84,800, or 16.94%, over the FY 2021-22 Adopted Budget of \$500,600. The increase is primarily attributable to the following:

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

Building Services Fund (120)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Intergovernmental	3,705	-	-	-	-
Licenses, Permits and Fees	523,112	639,923	500,600	500,600	585,400
Interest/Change in Fair Value	2,572	357	-	-	-
Total Operating Revenues	529,389	640,280	500,600	500,600	585,400
Total Revenues	\$ 529,389	\$ 640,280	\$ 500,600	\$ 500,600	\$ 585,400

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenditures					
Professional and Contractual	377,767	460,745	360,432	360,432	421,488
Communications	2,445	2,582	2,587	2,587	2,596
Utilities	7,935	7,972	8,300	8,300	8,425
Rentals and Leases	1,210	1,210	1,211	1,690	2,033
Insurance	549	651	714	714	786
Operating Supplies	22,494	20,569	19,986	19,986	23,041
Other	2,258	2,033	4,930	4,930	4,930
Total Operating Expenditures	414,658	495,762	398,160	398,639	463,299
Transfers out	150,868	100,365	50,177	50,177	50,000
Reserve for Contingencies	-	-	52,263	51,784	72,101
Total Expenditures	\$ 565,526	\$ 596,127	\$ 500,600	\$ 500,600	\$ 585,400

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Fines and Forfeitures	41,536	40,184	-	-	-
Interest/Change in Fair Value	2,137	412	-	-	-
Total Operating Revenues	43,673	40,596	-	-	-
Total Revenues	\$ 43,673	\$ 40,596	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenditures					
Repairs and Maintenance	-	47,418	-	-	-
Operating Supplies	10,269	300	-	-	-
Total Operating Expenditures	10,269	47,718	-	-	-
Transfers out	-	37,992	-	-	-
Total Expenditures	\$ 10,269	\$ 85,710	\$ -	\$ -	\$ -

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Miscellaneous	18,936	20,400	-	-	-
Interest/Change in Fair Value	406	101	-	-	-
Total Operating Revenues	19,342	20,501	-	-	-
Total Revenues	\$ 19,342	\$ 20,501	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	18,812	9,230	-	-	-
Total Operating Expenditures	18,812	9,230	-	-	-
Total Expenditures	\$ 18,812	\$ 9,230	\$ -	\$ -	\$ -

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	4,735	5,712	-	-	-
Interest/Change in Fair Value	782	108	-	-	-
Total Operating Revenues	5,517	5,820	-	-	-
Total Revenues	\$ 5,517	\$ 5,820	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Other	19,990	2,247	-	-	-
Total Operating Expenditures	19,990	2,247	-	-	-
Total Expenditures	\$ 19,990	\$ 2,247	\$ -	\$ -	\$ -

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Miscellaneous	4,238	1,584	-	-	-
Interest/Change in Fair Value	363	68	-	-	-
Total Operating Revenues	4,601	1,652	-	-	-
Total Revenues	\$ 4,601	\$ 1,652	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	500	-	-	-	-
Operating Supplies	4,709	-	-	-	-
Total Operating Expenditures	5,209	-	-	-	-
Total Expenditures	\$ 5,209	\$ -	\$ -	\$ -	\$ -

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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Miscellaneous	18,830	-	-	-	-
Interest/Change in Fair Value	333	85	-	-	-
Total Operating Revenues	19,163	85	-	-	-
Total Revenues	\$ 19,163	\$ 85	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Reserve for Contingencies	-	-	-	-	-
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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	995,766	1,005,310	995,931	995,931	1,001,943
Miscellaneous	-	316	-	-	-
Interest/Change in Fair Value	7,418	1,229	-	-	-
Total Operating Revenues	1,003,184	1,006,855	995,931	995,931	1,001,943
Total Revenues	\$ 1,003,184	\$ 1,006,855	\$ 995,931	\$ 995,931	\$ 1,001,943
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	8,500	8,500	8,500	8,500	8,500
Utilities	802,503	801,386	816,000	816,000	814,200
Operating Supplies	7,002	5,562	4,980	49,012	6,000
Total Operating Expenditures	818,005	815,448	829,480	873,512	828,700
<u>Capital</u>					
Improv Other than Buildings	-	486,122	-	8,114	-
Total Capital	-	486,122	-	8,114	-
Reserve for Contingencies	-	-	166,451	114,305	173,243
Total Expenditures	\$ 818,005	\$ 1,301,570	\$ 995,931	\$ 995,931	\$ 1,001,943

American Rescue Plan Fund (155)

Description

On March 22, 2021, President Joseph R. Biden Jr. signed into law the American Rescue Plan Act of 2021 (ARPA). Allocated within this Legislation is \$362 billion in Coronavirus State and Local Fiscal Recovery Funds. This funding provides direct payments to address the economic effects of COVID-19 on State, Local and Tribal Governments in the United States. On September 20, 2021 City Council adopted Resolution No. 4133-21, which approved the American Rescue Plan Act Local Fiscal Recovery Fund Agreement with the State of Florida, Division of Emergency Management (FDEM). The City of Oviedo will receive \$20,965,734 which will be divided into two (2) equal payments. The first payment of \$10,482,867 was received in October 2021, and the second payment is expected to occur in 2022.

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Intergovernmental	-	-	-	10,482,867	-
Total Operating Revenues	-	-	-	10,482,867	-
Total Revenues	\$ -	\$ -	\$ -	\$ 10,482,867	\$ -
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenditures					
Professional and Contractual	-	-	-	140,000	-
Repairs and Maintenance	-	-	-	929,000	-
Operating Supplies	-	-	-	753,267	-
Total Operating Expenditures	-	-	-	1,822,267	-
Capital					
Buildings	-	-	-	50,000	-
Improv Other than Buildings	-	-	-	5,992,610	-
Machinery and Equipment	-	-	-	1,322,510	-
Total Capital	-	-	-	7,365,120	-
Reserve for Contingencies	-	-	-	1,295,480	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 10,482,867	\$ -



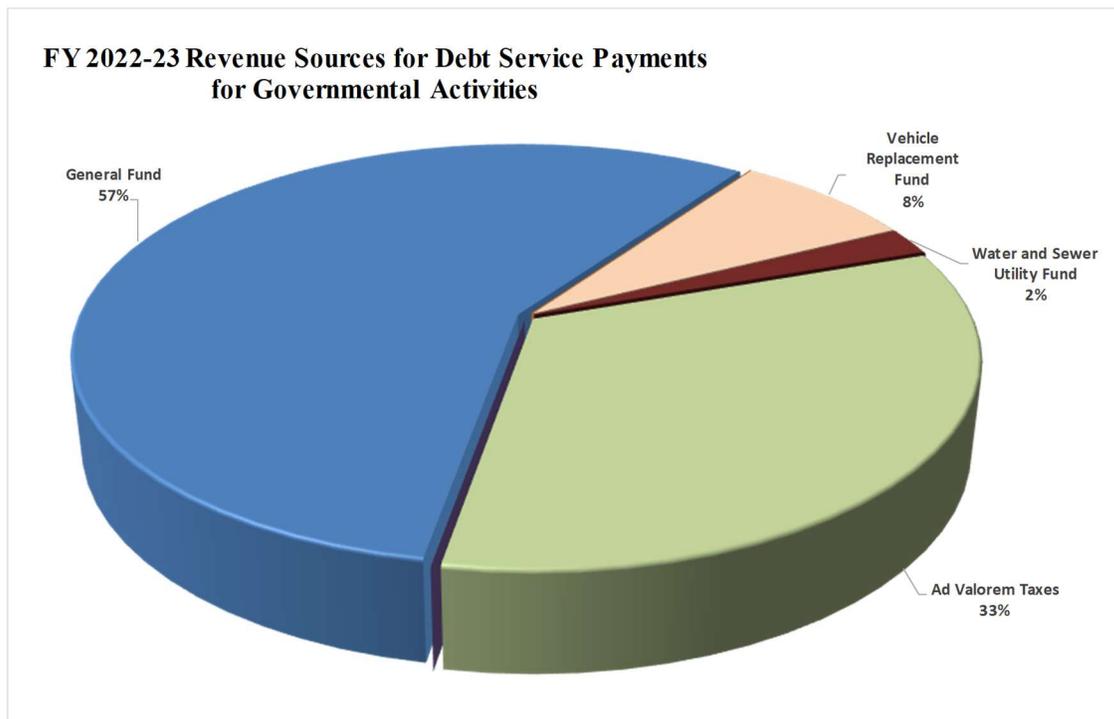
DEBT SERVICE FUNDS

Schedule of Debt Service Requirements

Governmental Activities

	FY 2022-23 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2022	Total Interest to Maturity at 10/1/2022	Requirements to Maturity
Governmental Activities:					
<i>Revenue Notes</i>					
Capital Improvement Refunding Revenue Note Series 2012B	389,524	26.46%	2,120,000	184,796	2,304,796
Public Improvement Revenue Note Series 2013	347,580	23.61%	2,100,000	179,340	2,279,340
Limited Ad Valorem Revenue Note Series 2013	485,441	32.97%	4,857,000	1,010,182	5,867,182
<i>Leases</i>					
2020 Equipment Lease	249,691	16.96%	790,532	16,684	807,216
Total Governmental Activities	\$ 1,472,236	100.00%	\$ 9,867,532	\$ 1,391,002	\$ 11,258,534

Budget Guidelines:	Actual	Guideline	General Fund Operating Revenues	2022 Gross Taxable Value
Debt Service on revenue bonds as a percent of General Fund Operating Revenues should not exceed 10%	3.37%	< 10%	36,277,840	
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.	0.27%	< 3%		3,655,148,934





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Public Improvement Revenue Bonds

Fund 201

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Transfers in:					
General Fund	1,680,810	2,999,590	1,604,322	1,543,199	706,721
Administrative Impact Fee Fund	130,748	130,457	-	-	-
Utility Fund	30,734	30,660	30,491	30,491	30,383
Total Transfers in	<u>1,842,292</u>	<u>3,160,707</u>	<u>1,634,813</u>	<u>1,573,690</u>	<u>737,104</u>
Appropriated Fund Balance	-	-	-	1,146,000	-
TOTAL REVENUES	\$ 1,842,292	\$ 3,160,707	\$ 1,634,813	\$ 2,719,690	\$ 737,104

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Principal:					
Bond/Note	1,617,000	1,823,000	1,480,000	2,543,000	634,000
Interest:					
Bond/Note	224,256	190,283	154,313	151,190	103,104
Other:					
Bond/Note	-	500	500	4,080	-
Total Bonds	<u>1,841,256</u>	<u>2,013,783</u>	<u>1,634,813</u>	<u>2,698,270</u>	<u>737,104</u>
TOTAL EXPENDITURES	\$ 1,841,256	\$ 2,013,783	\$ 1,634,813	\$ 2,719,690	\$ 737,104

5 Year Budget Projections

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Principal	641,000	649,000	657,000	665,000	674,000
Interest	86,189	69,060	51,705	34,121	16,296
Total Projections	<u>\$ 727,189</u>	<u>\$ 718,060</u>	<u>\$ 708,705</u>	<u>\$ 699,121</u>	<u>\$ 690,296</u>

Debt Overview

Bonds/Notes

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 6 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	334,000	55,524	389,524
2023-24	341,000	45,929	386,929
2024-25	349,000	36,120	385,120
2025-26	357,000	26,085	383,085
2026-27	365,000	15,821	380,821
Thereafter	374,000	5,316	379,316
TOTAL	\$ 2,120,000	\$ 184,796	\$ 2,304,796

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 7 years (2028/29).

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

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	300,000	47,580	347,580
2023-24	300,000	40,260	340,260
2024-25	300,000	32,940	332,940
2025-26	300,000	25,620	325,620
2026-27	300,000	18,300	318,300
Thereafter	600,000	14,640	614,640
TOTAL	\$ 2,100,000	\$ 179,340	\$ 2,279,340

Total Governmental Activities Debt: Fund 201

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	634,000	103,104	737,104
2023-24	641,000	86,189	727,189
2024-25	649,000	69,060	718,060
2025-26	657,000	51,705	708,705
2026-27	665,000	34,121	699,121
Thereafter	974,000	19,956	993,956
TOTAL	\$ 4,220,000	\$ 364,136	\$ 4,584,136

General Obligation Bond Debt Service Fund

Fund 203

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Ad Valorem	490,461	490,460	489,093	489,093	486,135
Interest/Change in Fair Value	4,343	848	-	-	-
Total Revenues	<u>494,804</u>	<u>491,308</u>	<u>489,093</u>	<u>489,093</u>	<u>486,135</u>
Appropriated Fund Balance	-	-	57	57	-
TOTAL REVENUES	\$ 494,804	\$ 491,308	\$ 489,150	\$ 489,150	\$ 486,135

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Principal:					
GO Bond	305,000	313,000	326,000	326,000	333,000
Interest:					
GO Bond	183,576	173,534	163,150	163,150	152,441
Other:					
GO Bond	-	-	-	-	694
Total Bonds	<u>488,576</u>	<u>486,534</u>	<u>489,150</u>	<u>489,150</u>	<u>486,135</u>
TOTAL EXPENDITURES	\$ 488,576	\$ 486,534	\$ 489,150	\$ 489,150	\$ 486,135

5 Year Budget Projections

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Principal	345,000	356,000	372,000	383,000	398,000
Interest	141,424	130,033	118,203	105,934	93,243
Total Projections	<u>\$ 486,424</u>	<u>\$ 486,033</u>	<u>\$ 490,203</u>	<u>\$ 488,934</u>	<u>\$ 491,243</u>

Debt Overview

General Obligation Bond

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 12 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	333,000	152,441	485,441
2023-24	345,000	141,424	486,424
2024-25	356,000	130,033	486,033
2025-26	372,000	118,203	490,203
2026-27	383,000	105,934	488,934
Thereafter	3,068,000	362,148	3,430,148
TOTAL	\$ 4,857,000	\$ 1,010,182	\$ 5,867,182

Total Governmental Activities Debt: Fund 203

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	333,000	152,441	485,441
2023-24	345,000	141,424	486,424
2024-25	356,000	130,033	486,033
2025-26	372,000	118,203	490,203
2026-27	383,000	105,934	488,934
Thereafter	3,068,000	362,148	3,430,148
TOTAL	4,857,000	1,010,182	\$ 5,867,182

Lease Financing Fund

Fund 205

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Transfers in:					
General Fund	201,883	263,815	66,093	66,093	-
Vehicle Replacement Fund	583,074	679,335	584,763	284,763	249,691
Stormwater	71,269	67,890	30,729	30,729	-
Total Transfers in	856,226	1,011,040	681,585	381,585	249,691
TOTAL REVENUES	\$ 856,226	\$1,011,040	\$ 681,585	\$ 694,307	\$ 249,691

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Principal:					
Lease	780,935	736,849	479,425	677,147	241,997
Interest:					
Lease	30,737	26,467	17,160	17,160	7,694
Other:					
Lease	29,000	-	35,000	-	-
Total Bonds	840,672	763,316	531,585	694,307	249,691
Reserve for Contingencies:	-	-	150,000	-	-
TOTAL EXPENDITURES	\$ 840,672	\$ 763,316	\$ 681,585	\$ 694,307	\$ 249,691

5 Year Budget Projections

EXPENDITURE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Principal	244,615	168,062	90,309	45,549	-
Interest	5,076	2,531	1,185	198	-
Total Projections	\$ 249,691	\$ 170,593	\$ 91,494	\$ 45,747	\$ -

Debt Overview

Leases

GOVERNMENTAL ACTIVITIES DEBT: FUND 205 (LEASES)

2020 Equipment Lease

A \$1,385,800 Lease was issued in April 2020. The Lease finances a Fire Engine, Ambulance, Parks equipment and Police radios. This Note matures in 6 years (2026/27).

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	241,997	7,694	249,691
2023-24	244,615	5,076	249,691
2024-25	168,062	2,531	170,593
2025-26	90,309	1,185	91,494
2026-27	45,549	198	45,747
Thereafter	-	-	-
TOTAL	\$ 790,532	\$ 16,684	\$ 807,216

Total Governmental Activities Debt: Fund 205

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	241,997	7,694	249,691
2023-24	244,615	5,076	249,691
2024-25	168,062	2,531	170,593
2025-26	90,309	1,185	91,494
2026-27	45,549	198	45,747
Thereafter	-	-	-
TOTAL	\$ 790,532	\$ 16,684	\$ 807,216



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CAPITAL PROJECT FUNDS



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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. The OSC Extension Landfill was sold in September 2021.

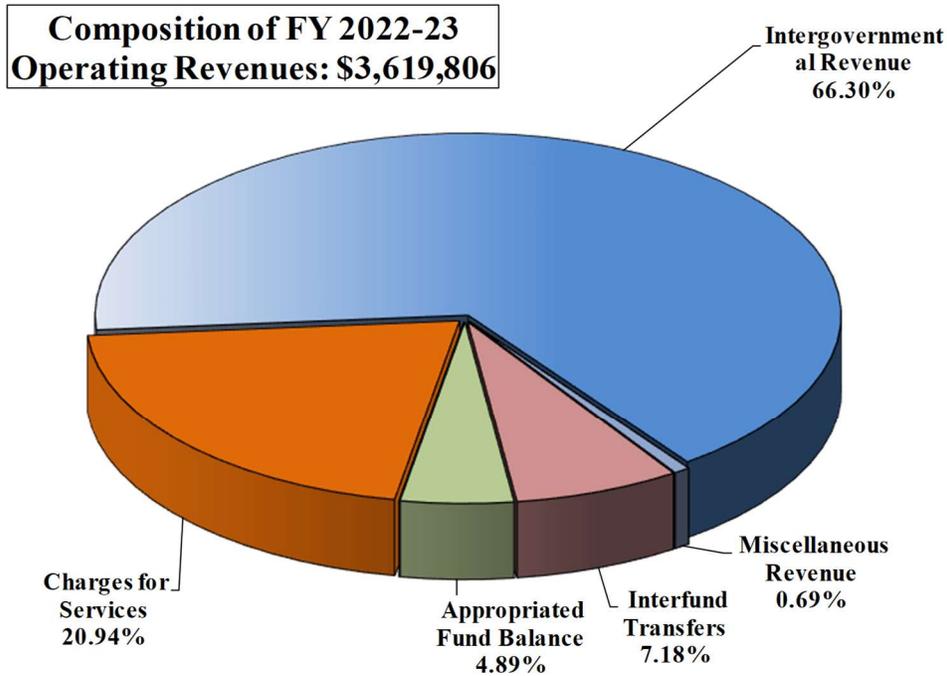
General Facilities Improvement Fund (330) – to account for the purchase and improvement of the City’s facilities as they relate to the General Government programs and activities. Projects are funded through a transfer from the General Fund, proceeds from grants received, or other sources.

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.

Consolidated Summary Capital Project Funds

FY 2022-23 Budgeted Revenues

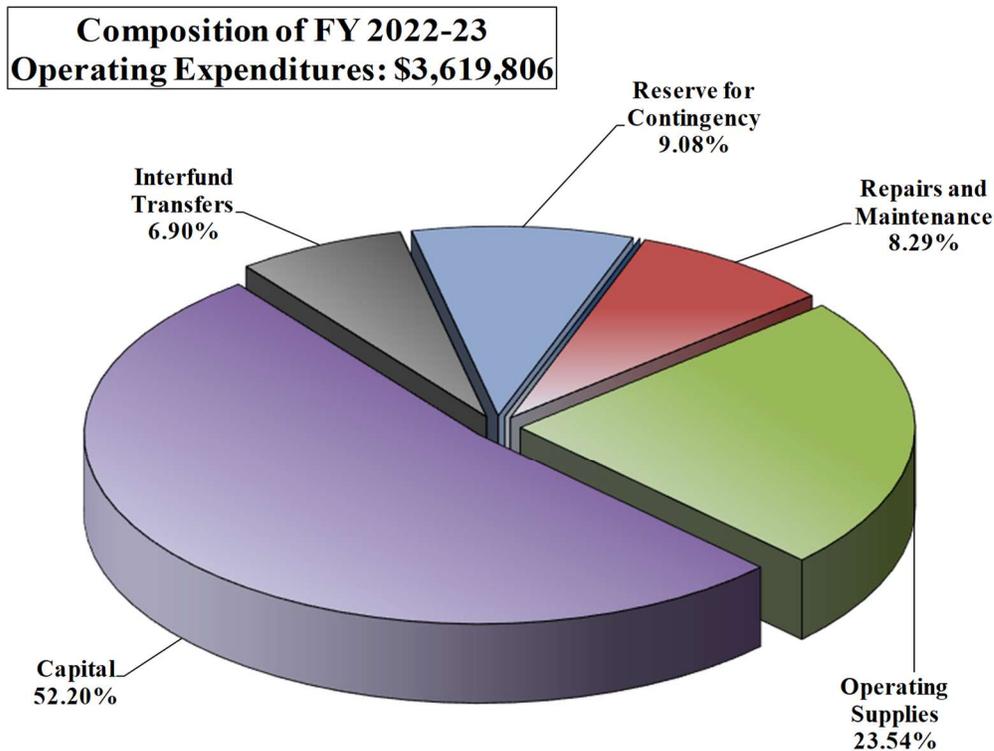
	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	Technology Improvement Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Services	\$ 757,835	\$ -	\$ -	\$ 757,835
Intergovernmental Revenue	-	2,400,000	-	2,400,000
Miscellaneous Revenue	25,000	-	-	25,000
TOTAL OPERATING REVENUES	\$ 782,835	\$ 2,400,000	\$ -	\$ 3,182,835
Interfund Transfers	\$ -	\$ -	\$ 260,000	\$ 260,000
Appropriated Fund Balance	-	-	176,971	176,971
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 436,971	\$ 436,971
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 782,835	\$ 2,400,000	\$ 436,971	\$ 3,619,806



Consolidated Summary Capital Project Funds

FY 2022-23 Budgeted Expenditures

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	Technology Improvement Fund	Total All Funds
<u>BUDGETED EXPENDITURES</u>				
Repairs and Maintenance	\$ -	\$ 300,000	\$ -	\$ 300,000
Operating Supplies	-	500,000	351,971	851,971
Capital	509,500	1,320,000	60,000	1,889,500
TOTAL OPERATING EXPENDITURES	\$ 509,500	\$ 2,120,000	\$ 411,971	\$ 3,041,471
Transfers Out	\$ 249,691	\$ -	\$ -	\$ 249,691
Reserve for Contingency	23,644	280,000	25,000	328,644
TOTAL NON-OPERATING EXPENDITURES	\$ 273,335	\$ 280,000	\$ 25,000	\$ 578,335
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 782,835	\$ 2,400,000	\$ 436,971	\$ 3,619,806



Vehicle Replacement Fund (302)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Charges for Services	1,018,042	662,928	1,113,494	1,113,494	757,835
Debt Proceeds	1,385,800	-	-	-	-
Miscellaneous	113,920	23,020	25,000	25,000	25,000
Interest/Change in Fair Value	4,909	154	-	-	-
Total Operating Revenues	2,522,671	686,102	1,138,494	1,138,494	782,835
<u>Interfund Transfers</u>	65,000	1,123,518	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	1,688,154	-
TOTAL REVENUES	\$2,587,671	\$1,809,620	\$1,138,494	\$2,826,648	\$ 782,835
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	124,773	21,827	-	-	-
Total Operating Expenditures	124,773	21,827	-	-	-
<u>Capital</u>					
Machinery and Equipment	1,445,713	281,395	525,500	2,508,370	509,500
Total Capital	1,445,713	281,395	525,500	2,508,370	509,500
<u>Transfers out</u>	583,074	679,335	584,763	284,763	249,691
<u>Reserve for Contingencies</u>	-	-	28,231	33,515	23,644
TOTAL EXPENDITURES	\$2,153,560	\$ 982,557	\$1,138,494	\$2,826,648	\$ 782,835



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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: Mitchell Hammock Road Corridor Improvement; Solary Park Trail Connectivity; city-wide road resurfacing; future sidewalk connectivity projects; Lockwood Road Access Management Study; and Oviedo Blvd Extension study.

Third Generation Sales Tax Fund (304)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Intergovernmental	2,947,159	3,354,624	2,583,660	4,262,276	2,400,000
Miscellaneous	16,012	5,893	-	-	-
Interest/Change in Fair Value	75,497	8,446	-	-	-
Total Operating Revenues	3,038,668	3,368,963	2,583,660	4,262,276	2,400,000
<u>Interfund Transfers</u>	-	240,068	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	2,947,824	-
TOTAL REVENUES	\$ 3,038,668	\$ 3,609,031	\$ 2,583,660	\$ 7,210,100	\$ 2,400,000
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	38,604	16,519	-	29,078	-
Repairs and Maintenance	160,868	83,402	100,000	105,922	300,000
Operating Supplies	-	1,861,424	500,000	546,994	500,000
Total Operating Expenditures	199,472	1,961,345	600,000	681,994	800,000
<u>Capital</u>					
Buildings	-	-	-	14,947	-
Improv Other than Buildings	3,417,956	4,442,866	750,000	4,526,686	1,320,000
Total Capital	3,417,956	4,442,866	750,000	4,541,633	1,320,000
<u>Reserve for Contingencies</u>	-	-	1,233,660	1,986,473	280,000
TOTAL EXPENDITURES	\$ 3,617,428	\$ 6,404,211	\$ 2,583,660	\$ 7,210,100	\$ 2,400,000

Local Option Sales Tax Construction Fund (309)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Interest/Change in Fair Value	1,230	154	-	-	-
Total Operating Revenues	1,230	154	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	14,900	-
TOTAL REVENUES	\$ 1,230	\$ 154	\$ -	\$ 14,900	\$ -
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	2,394	1,490	-	-	-
Total Operating Expenditures	2,394	1,490	-	-	-
<u>Capital</u>					
Improv Other than Buildings	18,452	63,576	-	14,900	-
Total Capital	18,452	63,576	-	14,900	-
TOTAL EXPENDITURES	\$ 20,846	\$ 65,066	\$ -	\$ 14,900	\$ -

Technology Improvement Fund (320)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Miscellaneous	4,966	3,509	-	-	-
Interest/Change in Fair Value	3,703	937	-	-	-
Total Operating Revenues	8,669	4,446	-	-	-
Interfund Transfers	263,500	225,000	225,000	268,500	260,000
Appropriated Fund Balance	-	-	70,982	230,019	176,971
TOTAL REVENUES	\$ 272,169	\$ 229,446	\$ 295,982	\$ 498,519	\$ 436,971
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenditures					
Repairs and Maintenance	12,852	11,247	-	22,001	-
Operating Supplies	150,951	57,956	212,982	271,218	351,971
Total Operating Expenditures	163,803	69,203	212,982	293,219	351,971
Capital					
Machinery and Equipment	42,476	22,003	83,000	205,300	60,000
Total Capital	42,476	22,003	83,000	205,300	60,000
Reserve for Contingencies	-	-	-	-	25,000
TOTAL EXPENDITURES	\$ 206,279	\$ 91,206	\$ 295,982	\$ 498,519	\$ 436,971

OSC Extension Landfill Closure Fund (327)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Miscellaneous	15,000	15,000	15,000	15,000	-
Interest/Change in Fair Value	943	187	-	-	-
Total Operating Revenues	15,943	15,187	15,000	15,000	-
<u>Appropriated Fund Balance</u>	-	-	5,000	5,000	-
TOTAL REVENUES	\$ 15,943	\$ 15,187	\$ 20,000	\$ 20,000	\$ -
EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	9,128	8,000	20,000	20,000	-
Total Operating Expenditures	9,128	8,000	20,000	20,000	-
<u>Transfers out</u>	-	85,096	-	-	-
TOTAL EXPENDITURES	\$ 9,128	\$ 93,096	\$ 20,000	\$ 20,000	\$ -

General Facilities Improvement Fund (330)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Interfund Transfers</u>	571,328	453,734	105,152	105,152	-
<u>Appropriated Fund Balance</u>	-	-	-	348,583	-
TOTAL REVENUES	\$ 571,328	\$ 453,734	\$ 105,152	\$ 453,735	\$ -

EXPENDITURE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	29,835	20,589	-	-	-
Total Operating Expenditures	29,835	20,589	-	-	-
<u>Capital</u>					
Buildings	34,411	276,054	-	-	-
Machinery and Equipment	21,984	-	-	-	-
Total Capital	56,395	276,054	-	-	-
<u>Debt</u>	4,336	3,515	2,672	2,672	-
<u>Transfers out</u>	-	31,471	102,480	451,063	-
TOTAL EXPENDITURES	\$ 90,566	\$ 331,629	\$ 105,152	\$ 453,735	\$ -

Recreation Facilities Improvements Fund (340)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Intergovernmental	77,760	250,000	-	250,000	-
Total Operating Revenues	77,760	250,000	-	250,000	-
<u>Interfund Transfers</u>	-	600,000	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	720,993	-
TOTAL REVENUES	\$ 77,760	\$ 850,000	\$ -	\$ 970,993	\$ -
<u>EXPENDITURE GROUPING</u>					
<u>Operating Expenditures</u>					
Repairs and Maintenance	-	9,535	-	45,686	-
Operating Supplies	-	3,943	-	29,754	-
Total Operating Expenditures	-	13,478	-	75,440	-
<u>Capital</u>					
Improv Other than Buildings	494,372	61,842	-	895,553	-
Total Capital	494,372	61,842	-	895,553	-
<u>Transfers out</u>	-	200,000	-	-	-
TOTAL EXPENDITURES	\$ 494,372	\$ 275,320	\$ -	\$ 970,993	\$ -



ENTERPRISE FUNDS

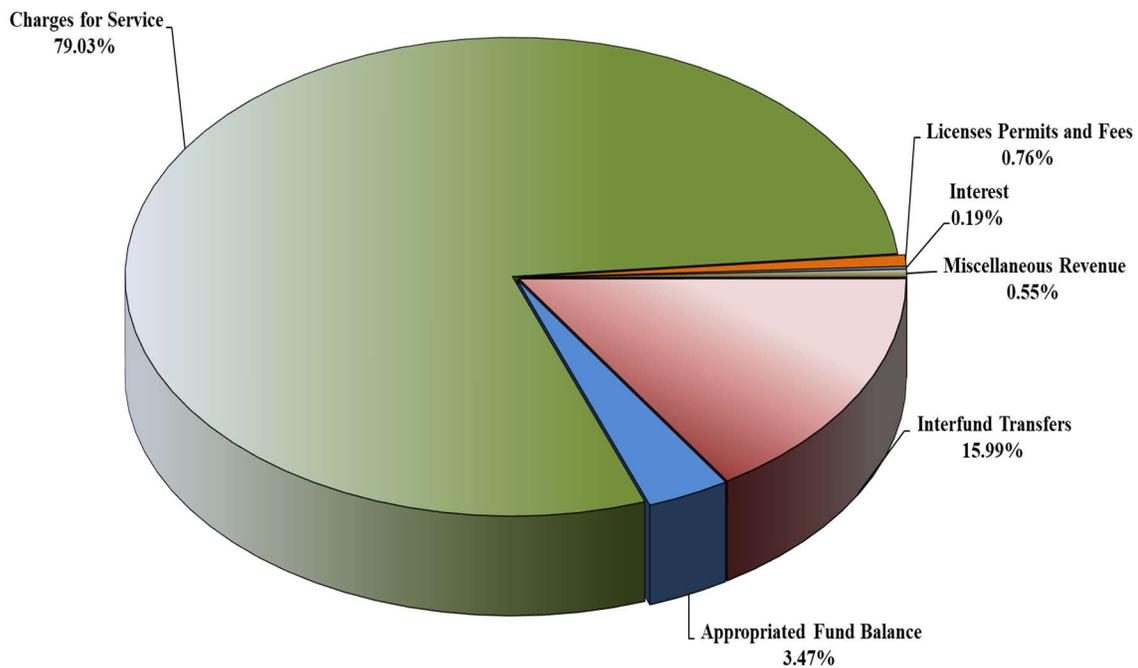
Consolidated Summary Enterprise Funds

FY 2022-23 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
BUDGETED REVENUES								
Charges for Service	\$ 17,776,836	\$ -	\$ -	\$ 400,428	\$ -	\$ 2,756,399	\$ 1,886,117	\$ 22,819,780
Licenses, Permits and Fees	-	-	-	-	220,000	-	-	220,000
Interest	38,000	-	10,000	2,000	3,000	3,000	-	56,000
Miscellaneous Revenue	160,160	-	-	-	-	-	-	160,160
TOTAL OPERATING REVENUE	\$ 17,974,996	\$ -	\$ 10,000	\$ 402,428	\$ 223,000	\$ 2,759,399	\$ 1,886,117	\$ 23,255,940
Interfund Transfers	\$ -	\$ 3,196,255	\$ 1,419,816	\$ -	\$ -	\$ -	\$ -	\$ 4,616,071
Appropriated Fund Balance	-	-	360,000	480,572	-	161,104	-	1,001,676
TOTAL NON-OPERATING REVENUES	\$ -	\$ 3,196,255	\$ 1,779,816	\$ 480,572	\$ -	\$ 161,104	\$ -	\$ 5,617,747
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 17,974,996	\$ 3,196,255	\$ 1,789,816	\$ 883,000	\$ 223,000	\$ 2,920,503	\$ 1,886,117	\$ 28,873,687

(A) - Utility Capital Expansion Funds include: Water and Sewer Impact Fee Funds.

**Composition of FY 2022-23
Operating Revenues: \$28,873,687**



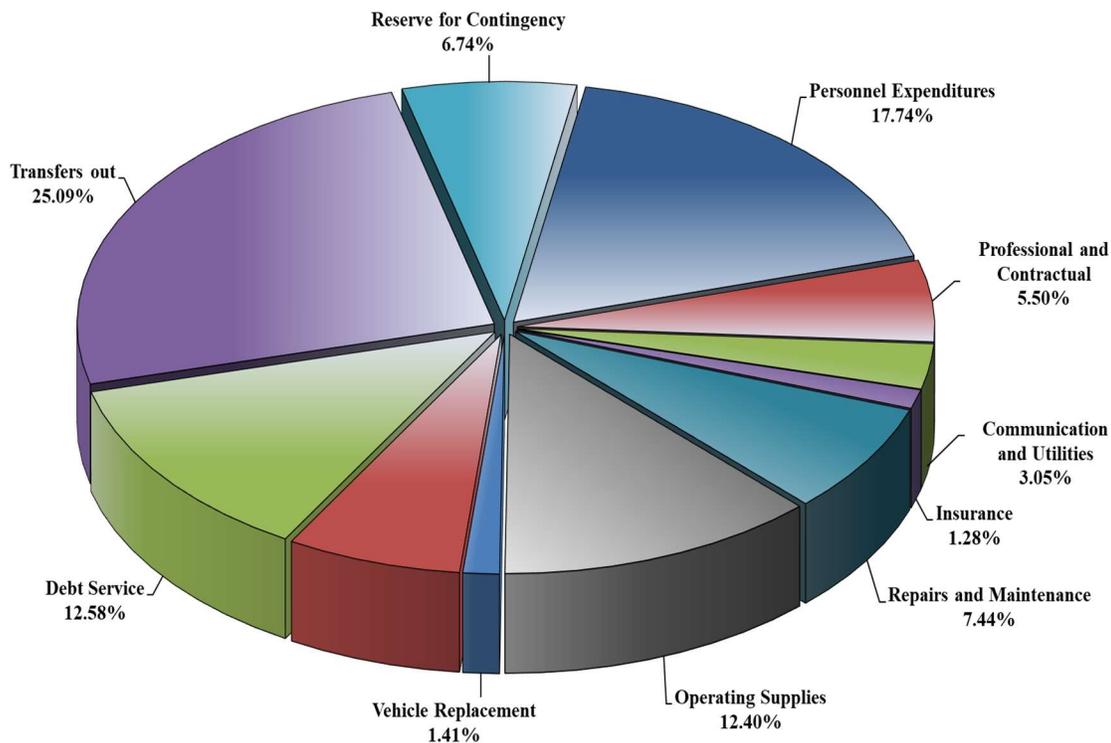
Consolidated Summary Enterprise Funds

FY 2022-23 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
BUDGETED EXPENSES								
Personnel Expenditures	\$ 4,253,568	\$ -	\$ -	\$ -	\$ -	\$ 867,739	\$ -	\$ 5,121,307
Professional and Contractual	1,401,033	-	-	-	-	186,722	-	1,587,755
Communication and Utilities	867,021	-	-	-	-	14,228	-	881,249
Insurance	350,675	-	-	-	-	18,221	-	368,896
Repairs and Maintenance	868,510	-	1,095,000	-	-	184,326	-	2,147,836
Operating Supplies	1,447,830	-	219,000	-	75,000	75,605	1,762,736	3,580,171
Vehicle Replacement	263,144	-	-	-	-	142,937	-	406,081
Capital	-	-	425,816	883,000	-	650,000	-	1,958,816
Debt Service	-	3,196,255	-	-	-	434,906	-	3,631,161
TOTAL OPERATING EXPENSES	\$ 9,451,781	\$ 3,196,255	\$ 1,739,816	\$ 883,000	\$ 75,000	\$ 2,574,684	\$ 1,762,736	\$ 19,683,272
Transfers out	6,957,251	-	-	-	40,312	245,819	-	7,243,382
Reserve for Contingency	1,565,964	-	50,000	-	107,688	100,000	123,381	1,947,033
TOTAL NON-OPERATING EXPENSES	\$ 8,523,215	\$ -	\$ 50,000	\$ -	\$ 148,000	\$ 345,819	\$ 123,381	\$ 9,190,415
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 17,974,996	\$ 3,196,255	\$ 1,789,816	\$ 883,000	\$ 223,000	\$ 2,920,503	\$ 1,886,117	\$ 28,873,687

(A) - Utility Capital Expansion Funds include: Water and Sewer Impact Fee Funds.

**Composition of FY 2022-23
Operating Expenses: \$28,873,687**



Water/Wastewater Operating Fund (401)

Revenue Summary by Major Account Category

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Water/Wastewater Fund Revenues:					
<u>Operating Revenues</u>					
Water and Irrigation Sales	5,733,483	6,076,616	5,931,926	5,961,275	6,597,534
Sewer Service Fees	8,369,231	8,692,483	8,620,785	8,665,418	9,440,798
Reclaimed Water/Alternative Water Sales	1,439,075	1,515,621	1,482,247	1,489,922	1,645,964
Meter Installation Fees (Parts and Labor)	17,423	10,340	17,400	17,400	17,400
Meter Reconnection Charges	68,780	75,140	68,800	68,800	75,140
Total Operating Revenues	15,627,992	16,370,200	16,121,158	16,202,815	17,776,836
<u>Other Revenues</u>					
Miscellaneous Revenue	185,142	191,320	176,582	176,582	160,160
Total Other Revenues	185,142	191,320	176,582	176,582	160,160
<u>Non-Operating Revenues</u>					
Interest Earnings	129,584	35,484	37,932	37,932	38,000
Federal ARRA (BABS) **	611,802	90,105	-	-	-
Developer Contributions	51,418	-	-	-	-
Interfund Transfers	579,492	1,598,648	70,500	352,500	-
Appropriated Fund Balance	-	-	112,603	4,671,855	-
Total Non-Operating Revenues	1,372,296	1,724,237	221,035	5,062,287	38,000
<i>** Build America Bonds (BABS) subsidy relate to the Series 2010B taxable Utility Revenue Bonds</i>					
Total Revenues	\$17,185,430	\$ 18,285,757	\$ 16,518,775	\$ 21,441,684	\$ 17,974,996

Water/Wastewater Operating Fund (401)

Expense Summary by Department/Division

EXPENSE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Water and Sewer Administration</u>					
Personal Services	1,128,372	1,218,137	1,281,398	1,280,987	1,456,496
Operating Expenses	384,355	233,867	306,752	371,324	251,686
Capital Outlay	19,500	-	155,000	1,110,408	-
Sub-Total: Water Production and Distribution	1,532,227	1,452,004	1,743,150	2,762,719	1,708,182
<u>Utility Billing and Customer Service</u>					
Personal Services	291,808	348,275	346,061	346,034	408,477
Operating Expenses	318,925	305,410	306,311	306,877	326,078
Sub-Total: Utility Billing and Customer Service	610,733	653,685	652,372	652,911	734,555
<u>Water Production</u>					
Personal Services	389,136	392,063	487,831	487,295	570,561
Operating Expenses	1,248,952	1,166,286	1,416,716	1,500,046	1,505,992
Capital Outlay	-	-	590,000	2,153,449	-
Sub-Total: Water Production	1,638,088	1,558,349	2,494,547	4,140,790	2,076,553
<u>Water Distribution and Maintenance</u>					
Personal Services	567,394	600,991	601,847	601,116	623,896
Operating Expenses	353,025	249,793	280,095	298,923	285,438
Capital Outlay	-	-	35,000	35,000	-
Sub-Total: Water Distribution and Maintenance	920,419	850,784	916,942	935,039	909,334
<u>Reclaimed Water</u>					
Personal Services	77,113	80,945	83,653	83,547	98,534
Operating Expenses	159,346	190,849	240,685	240,736	212,200
Capital Outlay	-	-	-	115,060	-
Sub-Total: Reclaimed Water	236,459	271,794	324,338	439,343	310,734
<u>Cross Connection Control</u>					
Personal Services	83,837	88,854	92,167	92,050	104,862
Operating Expenses	34,197	38,523	41,433	42,591	53,464
Capital Outlay	-	-	-	-	-
Sub-Total: Cross Connection Control	118,034	127,377	133,600	134,641	158,326
<u>Wastewater Collection and Reuse Distribution</u>					
Personal Services	271,876	293,580	376,894	376,408	466,499
Operating Expenses	920,875	1,221,044	1,023,157	1,132,443	1,100,259
Capital Outlay	-	-	150,000	1,027,051	-
Sub-Total: Wastewater Collection and Reuse	1,192,751	1,514,624	1,550,051	2,535,902	1,566,758
<u>Alafaya Wastewater/Reclaimed</u>					
Personal Services	342,868	384,110	471,634	471,046	524,243
Operating Expenses	1,178,609	1,260,421	1,405,580	1,504,194	1,463,096
Capital Outlay	-	-	125,000	927,252	-
Sub-Total: Alafaya Wastewater/Reclaimed	1,521,477	1,644,531	2,002,214	2,902,492	1,987,339
<u>Depreciation Expense</u>					
	3,972,065	3,501,628	-	-	-
<u>Non-Departmental Expense</u>					
	939	-	-	-	-
<u>Interfund Transfers</u>					
General Fund (001)	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Revenue Bond Sinking Fund (201)	30,734	30,660	30,491	30,491	30,383
Technology Improvement Fund (320)	112,500	101,250	101,250	101,250	117,000
Utility Debt Service (403)	4,156,517	3,864,159	3,362,396	3,362,396	3,155,943
Renewal and Replacement Fund (406)	1,800,000	1,101,813	873,315	873,315	1,419,816
Insurance Deductible Fund (512)	84,109	84,109	84,109	84,109	84,109
Health Insurance Fund (510)	87,380	21,789	-	-	-
Sub-Total: Interfund Transfers	8,421,240	7,353,780	6,601,561	6,601,561	6,957,251
<u>Reserve for Contingency</u>					
	-	-	100,000	336,286	1,565,964
Total Expenses	\$ 20,164,432	\$ 18,928,556	\$ 16,518,775	\$ 21,441,684	\$ 17,974,996

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Revenue Grouping

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>CHARGES FOR SERVICES</u>					
Physical Environment	15,627,992	16,370,200	16,121,158	16,202,815	17,776,836
Total Charges for Services	15,627,992	16,370,200	16,121,158	16,202,815	17,776,836
<u>INTERGOVERNMENTAL REVENUE</u>					
Federal Grants	611,802	90,105	-	-	-
Total Intergovernmental	611,802	90,105	-	-	-
<u>MISCELLANEOUS REVENUES</u>					
Interest Earnings	129,584	35,484	37,932	37,932	38,000
Capital Contributions	51,418	-	-	-	-
Other Miscellaneous Revenues	185,142	191,320	176,582	176,582	160,160
Total Misc Revenues	366,144	226,804	214,514	214,514	198,160
<u>OTHER SOURCES</u>					
Interfund Transfers	579,492	1,598,648	70,500	352,500	-
Appropriated Fund Balance	-	-	112,603	4,671,855	-
Total Other Sources	579,492	1,598,648	183,103	5,024,355	-
Total Revenues by Grouping	\$ 17,185,430	\$ 18,285,757	\$ 16,518,775	\$ 21,441,684	\$17,974,996

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Expense Grouping

EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Executive Salaries	128,299	132,152	136,192	136,192	151,286
Regular Salaries & Wages	2,050,466	2,152,615	2,400,155	2,400,155	2,773,956
Other Salaries & Wages	6,018	9,774	5,000	5,000	16,000
Overtime	88,619	103,959	95,250	95,250	117,415
Special Pay	12,412	11,700	12,197	12,197	13,174
FICA/Medicare Taxes	163,314	171,447	189,494	189,494	228,146
Total Salaries	2,449,128	2,581,647	2,838,288	2,838,288	3,299,977
<u>BENEFITS</u>					
Retirement Contributions	103,966	110,125	122,009	122,009	143,306
Health Insurance	569,099	684,496	743,210	743,210	767,880
Workers' Compensation	29,798	29,046	37,978	34,976	42,405
Unemployment	413	1,641	-	-	-
Total Benefits	703,276	825,308	903,197	900,195	953,591
<u>OPERATING EXPENSES</u>					
Professional Services	211,201	117,992	201,227	382,829	206,227
Other Contractual Services	1,007,463	1,306,434	1,282,613	1,305,866	1,194,806
Travel & Per-Diem	(70)	469	14,410	14,322	15,340
Communications & Freight	57,981	58,439	64,188	67,498	68,164
Freight & Postage Service	2,378	2,378	2,965	2,965	3,165
Utility Services	769,366	763,241	806,575	806,575	798,857
Rentals & Leases	514,650	446,715	433,856	433,977	462,446
Insurance	249,427	293,009	320,711	323,677	350,675
Repair and Maintenance	716,730	722,240	798,355	859,715	868,510
Printing and Binding	3,296	2,162	5,599	5,599	5,599
Promotional Activities	3,145	5,458	7,500	7,500	7,500
Other Current Charges	385,998	348,503	273,468	276,648	286,460
Office Supplies	13,500	12,086	15,801	15,801	15,891
Operating Supplies	650,114	573,813	765,667	866,368	886,029
Road Materials & Supplies	1,300	592	2,000	2,000	2,000
Books, Publications, Subs	11,805	12,662	25,794	25,794	26,544
Total Operating Expenses	4,598,284	4,666,193	5,020,729	5,397,134	5,198,213
<u>DEPRECIATION</u>					
Depreciation	3,972,065	3,501,628	100,000	336,286	1,565,964
Total Depreciation	3,972,065	3,501,628	100,000	336,286	1,565,964
<u>CAPITAL</u>					
Buildings	20,738	384	-	9,789	-
Improvements Other than Bldgs	277,359	1,472,047	1,055,000	4,509,920	-
Capital Assets	6,350	44,545	-	848,511	-
Contra Assets	(284,947)	(1,516,976)	-	-	-
Total Capital	19,500	-	1,055,000	5,368,220	-
<u>NON-DEPARTMENTAL</u>					
	939	-	-	-	-
<u>TRANSFERS AND RESERVES</u>					
Interfund Transfers	8,421,240	7,353,780	6,601,561	6,601,561	6,957,251
Reserve for Contingencies	-	-	-	-	-
Total Transfers and Reserve for Contingencies	8,421,240	7,353,780	6,601,561	6,601,561	6,957,251
Total Expenses by Grouping	\$20,164,432	\$18,928,556	\$ 16,518,775	\$21,441,684	\$ 17,974,996

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.

Personnel Summary

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	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
Asst PW Director/ City Eng.	1.00	1.00	1.00	1.00	1.00	0.00
Business Analyst	1.00	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	2.00	1.00	1.00	1.00	1.00	0.00
Engineer III	0.00	1.00	0.00	0.00	0.00	0.00
Engineering Coordinator	0.00	0.00	1.00	1.00	1.00	0.00
Eng. Specialist/Inspector	1.00	1.00	1.00	1.00	1.00	0.00
Ops and Utility Manager	0.00	0.00	0.00	0.00	0.00	0.00
Operational Resources Mng	1.00	1.00	1.00	1.00	0.00	-1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00	0.00
Project Administrator	1.00	1.00	1.00	1.00	1.00	0.00
Public Works Business Mng	0.00	0.00	0.00	0.00	1.00	1.00
Special Contract Inspector	1.00	0.00	0.00	0.00	0.00	0.00
Utilities Manager	1.00	1.00	1.00	1.00	1.00	0.00
Total	14.00	13.00	13.00	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. Removal of the percolation ponds currently located north of City Hall from service.
4. Widen SR 426 – SR 426/CR 419 Phase 2 road widening project.

Performance Measurements

Legend

Workload = Level of Productivity

★ Impacted by new construction and growth

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
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.	★ # Design Projects Completed	Workload	9	9	10	10
		# Construction Projects Completed	Workload	7	-	11	11
		% Projects Designed within 30 days of schedule	100%	43%	35%	100%	100%
		% Projects Constructed within 45 days of scheduler	100%	100%	0%	100%	100%
2	Review infrastructure master plan and prepare a schedule for updating the plan.	# Development Plans Reviewed	Workload	165	65	196	196
		# Plot Plans/Final Surveys/Reviewed and Inspected	Workload	79	45	134	134

Accomplishments

- See accomplishments Water/Wastewater Utility Administration on page 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$1,708,182 is a decrease of \$34,968, or -2.01%, over the FY 2021-22 Adopted Budget of \$1,743,150. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Decrease in Capital expenses. The Utility capital and capital outlay requests are under review and are not included in the FY 2022-23 Proposed Budget.

Water/Wastewater Utility Administration

EXPENSE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 128,299	\$ 132,152	\$ 136,192	\$ 136,192	\$ 151,286
Regular Salaries & Wages	691,084	735,879	781,328	781,328	910,063
Other Salaries & Wages	6,018	9,774	5,000	5,000	16,000
Overtime	3,704	3,448	4,500	4,500	5,300
Special Pay	71	782	642	642	75
FICA/Medicare Taxes	58,411	59,477	64,304	64,304	75,968
Total Salaries	887,587	941,512	991,966	991,966	1,158,692
<u>BENEFITS</u>					
Retirement Contributions	38,476	40,712	42,922	42,922	49,837
Health Insurance	196,030	231,504	241,311	241,311	242,047
Workers' Compensation	6,279	4,409	5,199	4,788	5,920
Total Benefits	240,785	276,625	289,432	289,021	297,804
<u>OPERATING EXPENSES</u>					
Professional Services	109,643	45,354	85,300	147,776	90,300
Other Contractual Services	4,189	240	100,000	88,253	19,520
Travel & Per-Diem	(70)	67	894	894	895
Communications & Freight	7,182	7,585	7,618	7,618	8,170
Freight & Postage Service	539	550	500	500	500
Utility Services	20,492	22,167	21,376	21,376	25,402
Rentals & Leases	60,990	35,002	31,372	31,266	42,842
Insurance	6,950	7,579	8,776	8,858	9,387
Repair and Maintenance	21,766	23,761	20,786	20,786	22,965
Printing and Binding	71	-	200	200	200
Other Current Charges	124,580	72,101	1,259	4,439	1,371
Office Supplies	4,738	4,747	5,870	5,870	5,863
Operating Supplies	17,620	7,474	11,550	22,237	13,020
Books, Publications, Subs	5,665	7,240	11,251	11,251	11,251
Total Operating Expenses	384,355	233,867	306,752	371,324	251,686
<u>CAPITAL</u>					
Improvements Other than Bldgs	230,980	97,663	155,000	1,110,408	-
Contra Asset Account	(211,480)	(97,663)	-	-	-
Total Capital	19,500	-	155,000	1,110,408	-
Total Expenses by Grouping	\$ 1,532,227	\$ 1,452,004	\$ 1,743,150	\$ 2,762,719	\$ 1,708,182

5 Year Budget Projection

EXPENSE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	1,195,770	1,234,035	1,273,524	1,314,277	1,356,334
Benefits	321,628	347,359	375,147	405,159	440,408
Operating Expenses	264,740	278,493	292,985	308,259	324,360
Total Projection	\$ 1,782,138	\$ 1,859,886	\$ 1,941,657	\$ 2,027,695	\$ 2,121,101



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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 167,000 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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Customer Service Rep	3.00	2.00	2.00	2.00	2.00	0.00
Sr. Customer Service Rep	0.00	1.00	1.00	1.00	1.00	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	5.00	5.00	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

Legend

Workload = Level of Productivity

Efficiency=how much did it cost

▲ Impacted by COVID-19

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
1	Provide timely billing of utility accounts and a broad spectrum of payment options	% of payments from bank drafting	Workload	11.4%	11.8%	11.4%	12.0%
		% payments from credit card transactions	Workload	44.8%	47.2%	44.9%	43.0%
		▲ % payments from walk up customers	Workload	5.4%	5.4%	9.0%	6.0%
2	Continue high levels of customer service, productivity, and efficiency.	Total # of utility bills processed (Annual)	167,000	166,827	83,485	167,000	167,000
		▲ Total # of walk up customers served	15,000	9,041	4,506	15,000	10,000
		Total # of Liens Recorded	Workload	10	-	12	12
		Cost per bill processed	Efficiency	4.00	3.61	3.91	3.91
		% Productivity rate of personnel as % of total available hours	85.00%	83.30%	83.30%	85.00%	85.00%

Accomplishments

- See accomplishments for Utility Billing and Customer Service on pages 50-51.

Budget Highlights

The FY 2022-23 Proposed Budget of \$734,555 is an increase of \$82,183, or 12.60%, over the FY 2021-22 Adopted Budget of \$652,372. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums.

Utility Billing & Customer Service

EXPENSE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 197,589	\$ 239,455	\$ 240,885	\$ 240,885	\$ 296,556
Overtime	837	2,625	1,000	1,000	2,500
Special Pay	711	-	-	-	149
FICA/Medicare Taxes	14,590	16,234	16,268	16,268	22,879
Total Salaries	213,727	258,314	258,153	258,153	322,084
<u>BENEFITS</u>					
Retirement Contributions	10,291	10,428	10,620	10,620	13,144
Health Insurance	67,558	79,251	76,952	76,952	72,855
Workers' Compensation	232	282	336	309	394
Total Benefits	78,081	89,961	87,908	87,881	86,393
<u>OPERATING EXPENSES</u>					
Professional Services	25,381	-	-	-	-
Other Contractual Services	74,692	76,149	80,280	80,280	84,508
Travel & Per-Diem	-	-	581	581	1,510
Communications & Freight	356	352	422	422	418
Freight & Postage Service	1,529	1,594	1,700	1,700	1,700
Utility Services	1,679	1,744	1,796	1,796	1,850
Rentals & Leases	1,210	1,210	1,211	1,690	2,033
Insurance	6,757	8,023	8,792	8,879	9,767
Repair and Maintenance	19,086	20,071	20,900	20,900	22,200
Printing and Binding	723	569	1,027	1,027	1,027
Other Current Charges	180,159	192,539	184,830	184,830	196,448
Office Supplies	3,576	1,656	2,012	2,012	2,157
Operating Supplies	3,777	1,503	2,010	2,010	1,710
Books, Publications, Subs	-	-	750	750	750
Total Operating Expenses	318,925	305,410	306,311	306,877	326,078
Total Expenses by Grouping	\$ 610,733	\$ 653,685	\$ 652,372	\$ 652,911	\$ 734,555

5 Year Budget Projection

EXPENSE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	332,391	343,027	354,004	365,332	377,023
Benefits	93,304	100,769	108,830	117,537	127,762
Operating Expenses	342,870	360,551	379,169	398,778	419,432
Total Projection	\$ 768,565	\$ 804,347	\$ 842,004	\$ 881,647	\$ 924,217

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Compliance Project Admin	0.00	0.00	0.00	1.00	1.00	0.00
Cross Connection Ctrl Coord	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	1.00	0.00	0.00	0.00	0.00
Plant Maint and Elec Tech	1.00	1.00	1.00	1.00	1.00	0.00
Plant Operator	3.00	3.00	3.00	3.00	3.00	0.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Utility Technician	7.00	7.00	8.00	8.00	8.00	0.00
Water Conservation Coord	1.00	1.00	1.00	1.00	1.00	0.00
Water Plant Superintendent	1.00	1.00	1.00	0.00	0.00	0.00
Total	17.00	17.00	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

Legend

Workload = Level of Productivity

★ Impacted by new construction and growth

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
2	Maintain highest water quality standards	# gallons water produced (in million)	Workload	1,681	1,712	1,209	1,733
		Water Consumption	Workload	1,278	1,292	1,305	1,305
		Per capita consumption/day (gal)	Workload	89	85	85	85
		Water Quality Complains	0	3	3	5	5
		% water produced within FDEP compliance	100%	100.00%	100.00%	100.00%	100.00%
6	Continue high levels of customer service, productivity, and efficiency.	Total Meters Systemwide	Workload	18,549	18,628	18,670	18,670
		★ #new meters installs	50	48.00	43.00	50.00	50.00
		# Total work orders completed	Workload	11,073	12,114	12,650	14,620
		Linear ft of reclaim lines maintained	376,500	308,188	376,200	376,500	376,500
		Avg time to resolve customer issue (hours)	2	2	2	2	2
		Total # of reclaimed water customers	Workload	4,526	4,540	4,540	4,540

Water Division

Accomplishments

- See accomplishments for Water Division on page 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$3,454,947 is a decrease of \$414,480 or -10.71%, over the FY 2021-22 Adopted Budget of \$3,869,472. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Decrease in Capital expenses. The Utility capital and capital outlay requests are under review and are not included in the FY 2022-23 Proposed Budget.



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Water Division

EXPENSE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Regular Salaries & Wages	\$ 740,103	\$ 736,226	\$ 810,826	\$ 810,826	\$ 903,762
Overtime	57,901	61,609	56,400	56,400	71,369
Special Pay	6,491	5,220	6,240	6,240	7,775
FICA/Medicare Taxes	58,010	59,791	63,840	63,840	75,211
Total Salaries	862,505	862,846	937,306	937,306	1,058,117
BENEFITS					
Retirement Contributions	36,806	38,270	41,469	41,469	49,143
Health Insurance	204,291	245,079	267,871	267,871	270,688
Workers' Compensation	13,465	15,017	18,852	17,362	19,905
Unemployment	413	1,641	-	-	-
Total Benefits	254,975	300,007	328,192	326,702	339,736
OPERATING EXPENSES					
Professional Services	58,457	50,180	60,617	65,722	60,617
Other Contractual Services	192,005	270,106	344,798	344,798	311,798
Travel & Per-Diem	-	-	6,603	6,515	6,603
Communications & Freight	24,591	25,009	25,863	26,053	27,295
Freight & Postage Service	275	234	615	615	815
Utility Services	375,620	370,559	392,408	392,408	383,347
Rentals & Leases	132,822	139,474	115,901	115,649	103,175
Insurance	144,177	170,339	186,470	188,237	204,420
Repair and Maintenance	390,945	218,177	292,846	327,327	323,327
Printing and Binding	2,502	1,593	4,372	4,372	4,372
Promotional Activities	3,145	5,458	7,500	7,500	7,500
Other Current Charges	2,119	1,587	2,370	2,370	2,370
Office Supplies	3,723	4,094	6,139	6,139	6,071
Operating Supplies	460,571	384,401	522,374	584,538	604,781
Road Materials & Supplies	1,300	592	2,000	2,000	2,000
Books, Publications, Subs	3,268	3,648	8,053	8,053	8,603
Total Operating Expenses	1,795,520	1,645,451	1,978,929	2,082,296	2,057,094
CAPITAL					
Improvements Other than Bldgs	19,792	1,317,356	625,000	3,348,449	-
Capital Assets	-	4,619	-	115,060	-
Contra Asset Account	(19,792)	(2,568,713)	-	-	-
Total Capital	-	(1,246,738)	625,000	3,463,509	-
Total Expenses by Grouping	\$ 2,913,000	\$ 1,561,566	\$ 3,869,427	\$ 6,809,813	\$ 3,454,947

5 Year Budget Projection

EXPENSE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	2,620,138	2,703,982	2,790,509	2,879,806	2,971,959
Benefits	781,848	844,395	911,947	984,903	1,070,589
Operating Expenses	2,777,780	2,928,965	3,088,940	3,258,265	3,437,545
Total Projection	\$ 6,179,765	\$ 6,477,343	\$ 6,791,396	\$ 7,122,974	\$ 7,480,094

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Lead Operator	1.00	1.00	1.00	1.00	1.00	0.00
Lift Station Mechanic	3.00	3.00	4.00	4.00	4.00	0.00
Maintenance Worker I	0.00	1.00	1.00	0.00	1.00	1.00
Maintenance Worker II	1.00	0.00	0.00	1.00	0.00	-1.00
Plant Maintenance Specialist	1.00	0.00	0.00	0.00	0.00	0.00
Plant Operator	3.00	3.00	3.00	3.00	3.00	0.00
Utility Equipment Operator	2.00	2.00	1.00	1.00	1.00	0.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Wastewater Plant Superint.	0.00	1.00	1.00	1.00	1.00	0.00
Total	12.00	12.00	12.00	12.00	12.00	0.00

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.

Wastewater Division

Performance Measurements

Legend

Workload = Level of Productivity

Input = resources used

★ Impacted by new construction and growth

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				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)	Workload	619	612	620	620
		★ Customers Served	Workload	10,375	10,375	10,400	10,400
		Lift Stations in Service	Input	70	70	71	71
		# customer complains	Workload	41	31	42	42
		Avg time to resolve complains	3	3	3	3	3
4	Enhance sewer system distribution	# gallons reuse produced (MG)	550	539	550	542	542
		Reuse sold (MG)	550	479	550	550	550

Accomplishments

- See accomplishments for Wastewater Division on page 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$3,554,097 is an increase of \$1,832, or 0.05%, over the FY 2021-22 Adopted Budget of \$3,552,265. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Decrease in Capital expenses. The Utility capital and capital outlay requests are under review and are not included in the FY 2022-23 Proposed Budget.

Wastewater Division

EXPENSE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Regular Salaries & Wages	\$ 421,690	\$ 441,055	\$ 567,116	\$ 567,116	\$ 663,575
Overtime	26,177	36,277	33,350	33,350	38,246
Special Pay	5,139	5,698	5,315	5,315	5,175
FICA/Medicare Taxes	32,303	35,945	45,082	45,082	54,088
Total Salaries	485,309	518,975	650,863	650,863	761,084
BENEFITS					
Retirement Contributions	18,393	20,715	26,998	26,998	31,182
Health Insurance	101,220	128,662	157,076	157,076	182,290
Workers' Compensation	9,822	9,338	13,591	12,517	16,186
Total Benefits	129,435	158,715	197,665	196,591	229,658
OPERATING EXPENSES					
Professional Services	17,720	22,458	55,310	169,331	55,310
Other Contractual Services	736,577	959,939	757,535	792,535	778,980
Travel & Per-Diem	-	402	6,332	6,332	6,332
Communications & Freight	25,852	25,493	30,285	33,405	32,281
Freight & Postage Service	35	-	150	150	150
Utility Services	371,575	368,771	390,995	390,995	388,258
Rentals & Leases	319,628	271,029	285,372	285,372	314,396
Insurance	91,543	107,068	116,673	117,703	127,101
Repair and Maintenance	284,933	460,231	463,823	490,702	500,018
Other Current Charges	79,140	82,276	85,009	85,009	86,271
Office Supplies	1,463	1,589	1,780	1,780	1,800
Operating Supplies	168,146	180,435	229,733	257,583	266,518
Books, Publications, Subs	2,872	1,774	5,740	5,740	5,940
Total Operating Expenses	2,099,484	2,481,465	2,428,737	2,636,637	2,563,355
CAPITAL					
Buildings	20,738	384	-	9,789	-
Improvements Other than Bldgs	26,587	57,028	275,000	1,211,063	-
Capital Assets	6,350	39,926	-	733,451	-
Contra Asset Account	(53,675)	(97,338)	-	-	-
Total Capital	-	-	275,000	1,954,303	-
Total Expenses by Grouping	\$ 2,714,228	\$ 3,159,155	\$ 3,552,265	\$ 5,438,394	\$ 3,554,097

5 Year Budget Projection

EXPENSE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	785,439	810,573	836,511	863,279	890,904
Benefits	248,031	267,873	289,303	312,447	339,630
Operating Expenses	2,697,878	2,839,762	2,989,440	3,147,371	3,314,043
Total Projection	\$ 3,731,347	\$ 3,918,208	\$ 4,115,254	\$ 4,323,097	\$ 4,544,578



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Utility Revenue Bond/SRF Sinking Fund (403)

Schedule of Debt Service Requirements, Business-type Activities

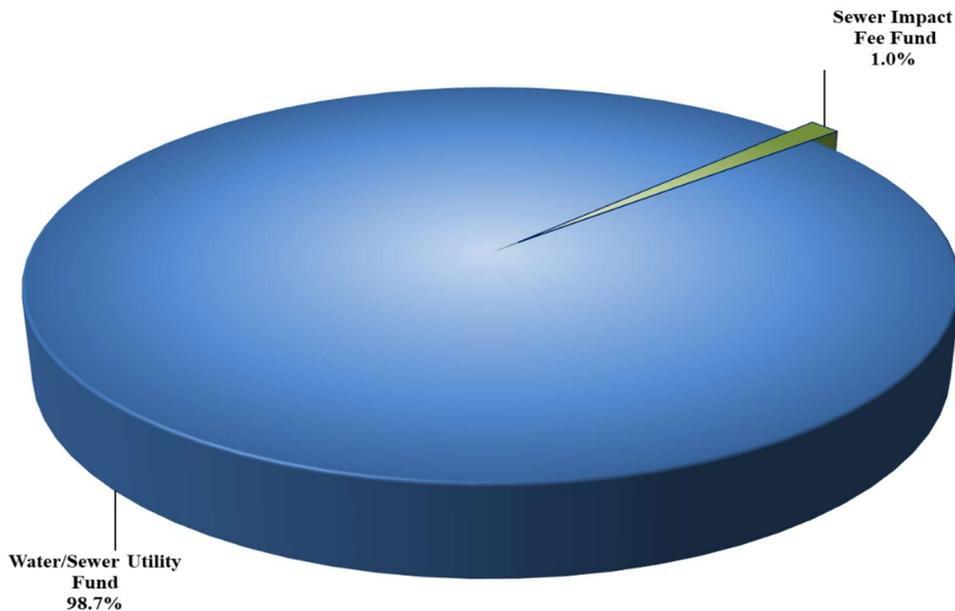
	FY 2022-23 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2022	Total Interest to Maturity at 10/1/2022	Requirements to Maturity
Business Type Activities:					
<i>Revenue Notes Supported by Enterprise Funds</i>					
Utility Revenue Note Series 2007	270,550	8.46%	1,445,000	173,411	1,618,411
Utility Refunding Revenue Note Series 2014	449,766	14.07%	6,423,000	1,407,493	7,830,493
Utility Refunding Revenue Note Series 2014A	371,074	11.61%	1,413,000	71,737	1,484,737
Utility Revenue Note Series 2017					
<i>Revenue Bonds Supported by Enterprise Funds</i>					
Utility Revenue Bonds Series 2020A*	1,709,000	53.47%	27,675,000	14,637,275	42,312,275
<i>Notes Payable</i>					
State Revolving Fund Loan Series 2006	237,546	7.43%	894,767	55,415	950,183
State Revolving Fund Loan Series 2012	157,369	4.92%	1,562,442	325,989	1,888,431
<i>Leases</i>					
<i>Debt Service Costs</i>					
Other Debt Service Costs	950	0.03%	-	-	-
Total Business Type Activities	\$ 3,196,255	100.00%	\$ 39,413,209	\$ 16,671,320	\$ 56,084,529

Bond Ratings:

Moody's Investors Services, Inc ("Moody's")	Aa3
S&P Global Ratings (S&P)	AA

Budget Guidelines:			Income
	Actual	Guideline	Available for Debt Service
Debt Service coverage should be a minimum of 125% in the Water/Wastewater Fund	2.67	>1.25	8,523,215

FY 2022-23 Revenue Sources for Debt Service Payments for Business Type Activities



Utility Revenue Bond/SRF Sinking Fund (403)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Transfers in</u>	4,196,825	3,904,514	3,402,753	3,402,753	3,196,255
TOTAL REVENUES	\$4,196,825	\$3,904,514	\$3,402,753	\$3,402,753	\$3,196,255

EXPENSE GROUPINGS	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Amended	FY 2022-23 Proposed
<u>Debt Services</u>					
Principal	-	-	1,781,689	1,781,689	1,637,746
Interest	2,248,450	1,790,661	1,621,064	1,621,064	1,557,559
Other	(6,896)	312,426	-	-	950
Total Debt Service	<u>2,241,554</u>	<u>2,103,087</u>	<u>3,402,753</u>	<u>3,402,753</u>	<u>3,196,255</u>
<u>Transfer out</u>	-	3,581,831	-	-	-
TOTAL EXPENSES	\$2,241,554	\$5,684,918	\$3,402,753	\$3,402,753	\$3,196,255

Utility Revenue Bond/SRF Sinking Fund (403)

Debt Overview – 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 6 years (2027/28).

Revenue Pledged: Net revenues of the City's Utility System.

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	219,000	51,550	270,550
2023-24	227,000	42,943	269,943
2024-25	236,000	34,007	270,007
2025-26	245,000	24,723	269,723
2026-27	254,000	15,093	269,093
Thereafter	264,000	5,095	269,095
TOTAL	\$ 1,445,000	\$ 173,411	\$ 1,618,411

Utility Refunding and Revenue Bonds, Series 2020A

A \$28,360,000 Series 2020A Bonds were issued in November 2020. The Series 2020A Bonds were issued to (1) refund the outstanding balance of the Taxable Utility Revenue Bonds, Series 2010B that funded the acquisition of a wastewater collection, treatment, effluent disposal utility system, and reclaimed water utility facility, from Alafaya Utilities, Inc, and (2) finance various improvements to the utility system. This Bond matures in 19 years (2040/41).

Revenue Pledged: Net revenues of the Utility System, System Development Charges, and Water System Development Charges.

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	510,000	1,199,000	1,709,000
2023-24	530,000	1,173,000	1,703,000
2024-25	560,000	1,145,750	1,705,750
2025-26	585,000	1,117,125	1,702,125
2026-27	595,000	1,087,625	1,682,625
Thereafter	24,895,000	8,914,775	33,809,775
TOTAL	\$ 27,675,000	\$ 14,637,275	\$ 42,312,275

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 11 years (2032/33).

Revenue Pledged: Net revenues of the City's Utility System.

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	245,000	204,766	449,766
2023-24	251,000	196,706	447,706
2024-25	257,000	188,451	445,451
2025-26	268,000	179,920	447,920
2026-27	695,000	164,271	859,271
Thereafter	4,707,000	473,379	5,180,379
TOTAL	\$ 6,423,000	\$ 1,407,493	\$ 7,830,493

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 4 years (2025/26).

Revenue Pledged: Net revenues of the City's Utility System.

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	340,000	31,074	371,074
2023-24	349,000	22,463	371,463
2024-25	358,000	13,625	371,625
2025-26	366,000	4,575	370,575
2026-27	-	-	-
Thereafter	-	-	-
TOTAL	\$ 1,413,000	\$ 71,737	\$ 1,484,737

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 4 years (2025/26).

Revenue Pledged: Gross revenues derived yearly from the operation of the Water & Sewer Systems.

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	214,742	22,803	237,546
2023-24	220,601	16,944	237,546
2024-25	226,620	10,926	237,546
2025-26	232,803	4,742	237,545
2026-27	-	-	-
Thereafter	-	-	-
TOTAL	\$ 894,767	\$ 55,415	\$ 950,183

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 12 years (2033/34).

Revenue Pledged: Gross revenues derived yearly from the operation of the Water & Sewer Systems.

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	109,004	48,365	157,369
2023-24	112,465	44,905	157,369
2024-25	116,035	41,334	157,369
2025-26	119,719	37,650	157,369
2026-27	123,520	33,849	157,369
Thereafter	981,698	119,886	1,101,585
TOTAL	\$ 1,562,442	\$ 325,989	\$ 1,888,431

Total Business Type Obligation Debt (Bonds/Notes)

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	1,637,747	1,557,558	3,195,305
2023-24	1,690,066	1,496,960	3,187,026
2024-25	1,753,656	1,434,093	3,187,749
2025-26	1,816,523	1,368,735	3,185,258
2025-26	1,667,520	1,300,838	2,968,358
Thereafter	30,847,698	9,513,135	40,360,834
TOTAL	\$ 39,413,209	\$ 16,671,320	\$ 56,084,529

Water/Wastewater R & R Fund (406)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Interest	23,324	8,176	7,672	7,672	10,000
Total Revenues	23,324	8,176	7,672	7,672	10,000
Transfers in	1,800,000	1,101,813	905,295	971,878	1,419,816
Appropriated Fund Balance	-	-	1,170,033	1,448,779	360,000
TOTAL REVENUES	\$1,823,324	\$1,109,989	\$2,083,000	\$2,428,329	\$1,789,816
EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenses					
Repairs and Maintenance	873,212	696,138	1,170,000	1,423,860	1,095,000
Operating Supplies	111,712	136,510	253,000	253,000	219,000
Total Operating Expenses	984,924	832,648	1,423,000	1,676,860	1,314,000
Capital:	-	-	560,000	633,686	425,816
Transfer out	68,165	318,006	-	-	-
Reserve for Contingencies	-	-	100,000	117,783	50,000
TOTAL EXPENSES	\$1,053,089	\$1,150,654	\$2,083,000	\$2,428,329	\$1,789,816

Vehicle and Equipment Replacement Fund (407)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Charges for Services	456,807	379,334	348,016	348,016	400,428
Interest	70,211	22,829	2,000	2,000	2,000
Total Revenues	527,018	402,163	350,016	350,016	402,428
Transfers in	-	155,000	-	-	-
Appropriated Fund Balance	-	-	-	31,292	480,572
TOTAL REVENUES	\$ 527,018	\$ 557,163	\$ 350,016	\$ 381,308	\$ 883,000

EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Capital:	-	-	310,000	356,148	883,000
Transfer out	478,310	266,446	-	-	-
Reserve for Contingencies	-	-	40,016	25,160	-
TOTAL EXPENSES	\$ 478,310	\$ 266,446	\$ 350,016	\$ 381,308	\$ 883,000

Water System Impact Fee Fund (408)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Licenses, Permits and Fees	150,636	1,516,012	125,000	125,000	125,000
Interest	6,909	1,541	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	157,545	1,517,553	125,000	125,000	125,000
TOTAL REVENUES	\$ 157,545	\$1,517,553	\$ 125,000	\$ 125,000	\$ 125,000
EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Expenses</u>					
Operating Supplies	98,552	32,817	75,000	75,000	75,000
Total Operating Expenses	98,552	32,817	75,000	75,000	75,000
<u>Transfer out</u>	16,437	1,210,146	-	-	-
<u>Reserve for Contingencies</u>	-	-	50,000	50,000	50,000
TOTAL EXPENSES	\$ 114,989	\$1,242,963	\$ 125,000	\$ 125,000	\$ 125,000

Wastewater System Impact Fee Fund (409)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Licenses, Permits and Fees	109,096	1,117,450	95,000	95,000	95,000
Interest	10,116	3,597	1,000	1,000	3,000
Miscellaneous	-	-	-	-	-
Total Revenues	119,212	1,121,047	96,000	96,000	98,000
Appropriated Fund Balance	-	-	479,357	1,639,357	-
TOTAL REVENUES	\$ 119,212	\$1,121,047	\$ 575,357	\$1,735,357	\$ 98,000

EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Capital	-	-	525,000	1,685,000	-
Transfer out	96,794	40,355	40,357	40,357	40,312
Reserve for Contingencies	-	-	10,000	10,000	57,688
TOTAL EXPENSES	\$ 96,794	\$ 40,355	\$ 575,357	\$1,735,357	\$ 98,000

Stormwater Fund (410)

Revenue and Expense by Category

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Revenues					
Stormwater Operating	2,768,066	2,649,365	2,823,546	2,823,546	2,756,399
Intergovernmental	20,316	390,999	-	-	-
Interest Earnings	10,898	5,839	3,000	3,000	3,000
Miscellaneous	7,964	4,959	-	-	-
Total Operating Revenues	2,807,244	3,051,162	2,826,546	2,826,546	2,759,399
Non-Operating Revenues					
Interfund Transfers	39,906	95,603	-	-	-
Appropriated Fund Balance	-	-	232,495	482,608	161,104
Total Non-Operating Revenues	39,906	95,603	232,495	482,608	161,104
TOTAL REVENUES	\$ 2,847,150	\$ 3,146,765	\$ 3,059,041	\$ 3,309,154	\$ 2,920,503
EXPENSE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Personnel Services					
Salaries & Wages	438,616	426,192	530,147	530,147	643,082
Benefits	171,378	181,973	216,968	215,902	224,657
Total Personnel Services	609,994	608,165	747,115	746,049	867,739
Operating Expenses					
Professional and Contractual	118,024	128,624	157,272	376,707	186,722
Communications	3,591	5,521	7,656	7,656	7,728
Utilities	5,991	6,115	6,200	6,200	6,500
Rentals and Leases	-	-	8,000	8,000	5,000
Insurance	12,867	15,426	16,402	16,565	18,221
Repairs and Maintenance	154,850	248,304	168,791	170,291	184,326
Operating Supplies	40,652	53,321	56,450	63,220	66,370
Vehicle Replacement	138,598	130,271	121,061	121,061	142,937
Other	24,881	60,440	4,365	4,365	4,235
Total Operating Expenses	499,454	648,022	546,197	774,065	622,039
Capital	1	-	985,553	1,014,731	650,000
Debt	128,127	119,048	435,378	435,378	434,906
Depreciation	799,765	708,052	-	-	-
Transfers & Reserve					
Transfers to Other Funds	334,568	338,984	274,798	274,798	245,819
Reserve for Contingency	-	-	70,000	64,133	100,000
Total Transfers & Reserve	334,568	338,984	344,798	338,931	345,819
TOTAL EXPENSES	\$ 2,371,909	\$ 2,422,271	\$ 3,059,041	\$ 3,309,154	\$ 2,920,503

Stormwater Fund (410)

Revenue and Expense by Department/Division

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Charges for Services</u>					
Stormwater Operating	2,768,066	2,649,365	2,823,546	2,823,546	2,756,399
Total Charges for Services	2,768,066	2,649,365	2,823,546	2,823,546	2,756,399
<u>Intergovernmental Revenue</u>					
Stormwater Operating	20,316	390,999	-	-	-
Total Intergovernmental Revenue	20,316	390,999	-	-	-
<u>Miscellaneous Revenues</u>					
Debt Proceeds	-	-	-	-	-
Interest Earnings	10,898	5,839	3,000	3,000	3,000
Miscellaneous	7,964	4,959	-	-	-
Total Miscellaneous Revenues	18,862	10,798	3,000	3,000	3,000
<u>Interfund Transfers</u>	39,906	95,603	-	-	-
<u>Fund Balance</u>	-	-	232,495	482,608	161,104
TOTAL REVENUES	\$ 2,847,150	\$ 3,146,765	\$3,059,041	\$3,309,154	\$2,920,503
<u>EXPENSE GROUPING</u>					
<u>Stormwater Administration</u>					
Personnel Services	165,533	149,177	246,188	246,058	283,738
Operating Expenses	56,656	106,527	67,911	68,445	79,220
Capital Outlay	-	-	-	-	-
Total Administrative	222,189	255,704	314,099	314,503	362,958
<u>Stormwater Maintenance</u>					
Personnel Services	444,461	458,988	500,927	499,991	584,001
Operating Expenses	442,798	539,126	478,286	486,185	542,819
Capital Outlay	-	-	85,553	90,210	-
Total Operations	887,259	998,114	1,064,766	1,076,386	1,126,820
<u>Stormwater Capital Projects</u>					
Operating Expenses	-	2,369	-	219,435	-
Capital Outlay	1	-	900,000	924,521	650,000
Total Capital Projects	1	2,369	900,000	1,143,956	650,000
<u>Debt</u>	128,127	119,048	435,378	435,378	434,906
<u>Depreciation</u>	799,765	708,052	-	-	-
<u>Transfers/Reserve for Contingency</u>					
Transfers to Other Funds	334,568	338,984	274,798	274,798	245,819
Reserve for Contingency	-	-	70,000	64,133	100,000
Total Transfers/Reserves	334,568	338,984	344,798	338,931	345,819
TOTAL EXPENSES	\$ 2,371,909	\$ 2,422,271	\$3,059,041	\$3,309,154	\$2,920,503

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 308 wet or dry retention/detention ponds that serve as treatment areas for Stormwater run-off.

Personnel Summary

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Engineer II PT	0.50	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 & Operations Coord.	0.00	0.00	0.00	0.00	0.00	0.00
Eng Specialist/ Inspector	1.00	1.00	1.00	0.00	0.00	0.00
Environmental Technician	1.00	1.00	1.00	1.00	1.00	0.00
Field Inspector	0.00	0.00	0.00	1.00	1.00	0.00
Heavy Equipment Operator II	2.00	2.00	2.00	2.00	2.00	0.00
Maintenance Worker I	1.00	2.00	2.00	3.00	3.00	0.00
Maintenance Worker II	2.00	1.00	1.00	0.00	0.00	0.00
Stormwater Coordinator	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	11.50	11.50	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

Legend

Workload = Level of Productivity

Input = resources used

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
1	Maintain and enhance stormwater management.	Linear feet of stormwater lines (1)	Input	397,150	412,160	400,000	400,000
		# of work orders received	Workload	823	453	900	900
		Stormpipe cleaned (feet)	3,500	1,062	750	3,500	3,500
		Miles of Ditches Maintained & Inspected (2)	Workload	22	4	28	28
		Drainage Complaints/ Inquiries by residents	Workload	38	32	30	30
6	Maintain stormwater ponds at a superior level	# of ponds maintained (3)	120	286	41	120	120
		# of public pond inspections (4)	400	237	40	400	400
		% of City ponds inspected one time per year	100%	17%	100%	80%	80%
		% of City ponds in compliance with standards	100%	80%	100%	100%	100%
(1) Linear feet of stormwater lines was revised in FY 2019-20 to include length between inlets.							
(2) Includes Ditch work and construction.							
(3) The goal is to perform maintenance on all of the public ponds within three (3) years.							
(4) The City has 308 public ponds that should be inspected once a year.							

Accomplishments

- See accomplishments for Stormwater Utility on page 34.

Budget Highlights

The FY 2022-23 Proposed Budget of \$2,139,778 is a decrease of \$139,087, or -6.10%, over the FY 2021-22 Adopted Budget of \$2,278,865. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Capital expenses for on-going maintenance and improvements to the stormwater system, totaling \$650,000:
 - Lake Charm Drainage improvements;
 - Stormwater Master Plan improvement project;
 - McKinnon Ditch Piping project;
 - Live Oak/Raywood Pond Improvement;

Stormwater Utility

EXPENSE GROUPING	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
SALARIES					
Regular Salaries & Wages	\$ 370,249	\$ 356,202	\$ 450,297	\$ 450,297	\$ 547,288
Other Salaries & Wages	33,244	34,134	35,918	35,918	44,760
Overtime	5,538	7,057	8,200	8,200	5,200
Special Pay	-	569	427	427	521
FICA/Medicare Taxes	29,585	28,230	35,305	35,305	45,313
Total Salaries	438,616	426,192	530,147	530,147	643,082
BENEFITS					
Retirement Contributions	18,449	17,424	22,127	22,127	25,340
Health Insurance	141,587	153,059	181,342	181,342	180,510
Workers' Compensation	11,342	11,490	13,499	12,433	18,807
Total Benefits	171,378	181,973	216,968	215,902	224,657
OPERATING EXPENSES					
Professional Services	19,798	31,366	50,000	269,435	60,000
Other Contractual Services	98,226	97,258	107,272	107,272	126,722
Communications & Freight	3,591	5,521	7,656	7,656	7,728
Freight & Postage Service	2	169	-	-	100
Utility Services	5,991	6,115	6,200	6,200	6,500
Rentals & Leases	138,598	130,271	129,061	129,061	147,937
Insurance	12,867	15,426	16,402	16,565	18,221
Repair and Maintenance	154,850	248,304	168,791	170,291	184,326
Printing and Binding	-	345	500	500	500
Promotional Activities	2,000	2,823	2,500	2,500	-
Other Current Charges	23,645	58,363	265	265	265
Office Supplies	194	217	300	300	300
Operating Supplies	38,456	49,767	53,150	59,920	65,470
Books, Publications, Subs	1,236	2,077	4,100	4,100	3,970
Total Operating Expenses	499,454	648,022	546,197	774,065	622,039
CAPITAL					
Improvements Other than Bldgs	237,760	458,123	900,000	924,521	650,000
Capital Assets	8,117	-	85,553	90,210	-
Contra Asset Account	(245,877)	(458,123)	-	-	-
Total Capital	-	-	985,553	1,014,731	650,000
Total Expenses by Grouping	\$ 1,109,448	\$ 1,256,187	\$ 2,278,865	\$ 2,534,845	\$ 2,139,778

5 Year Budget Projection

EXPENSE GROUPING	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Salaries	663,661	684,898	706,814	729,433	752,774
Benefits	242,630	262,040	283,003	305,643	332,234
Operating Expenses	654,052	687,757	723,247	760,622	799,987
Total Projection	\$ 1,560,342	\$ 1,634,694	\$ 1,713,065	\$ 1,795,698	\$ 1,884,996

Stormwater Fund (410)

Schedule of Debt Service Requirements and Overview

	FY 2022-23 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2022	Total Interest to Maturity at 10/1/2022	Requirements to Maturity
Stormwater Activities:					
<i>Revenue Notes Supported by Stormwater Funds</i>					
Utility Revenue Note Series 2017	434,906	100.00%	3,770,000	574,493	4,344,493
Total Stormwater Activities	\$ 434,906	100.00%	\$ 3,770,000	\$ 574,493	\$ 4,344,493

**FY 2022-23 Revenue Sources for Debt Service Payments
for Stormwater Activities**

Stormwater Fund
100.0%

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 10 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
2022-23	330,000	104,906	434,906
2023-24	340,000	95,157	435,157
2024-25	350,000	85,118	435,118
2025-26	360,000	74,787	434,787
2026-27	370,000	64,166	434,166
Thereafter	2,020,000	150,360	2,170,360
TOTAL	\$ 3,770,000	\$ 574,493	\$ 4,344,493

Total Stormwater Obligation Debt

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	330,000	104,906	434,906
2023-24	340,000	95,157	435,157
2024-25	350,000	85,118	435,118
2025-26	360,000	74,787	434,787
2026-27	370,000	64,166	434,166
Thereafter	2,020,000	150,360	2,170,360
TOTAL	\$ 3,770,000	\$ 574,493	\$ 4,344,493

Series 2007 Utility Construction Fund (415)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Interest	15	-	-	-	-
Total Revenues	15	-	-	-	-
TOTAL REVENUES	\$ 15	\$ -	\$ -	\$ -	\$ -

EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Transfer out</u>	1,141	-	-	-	-
TOTAL EXPENSES	\$ 1,141	\$ -	\$ -	\$ -	\$ -

Series 2010A Util. Rev. Bonds Const. Fund (416)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Interest	12	-	-	-	-
Total Revenues	12	-	-	-	-
TOTAL REVENUES	\$ 12	\$ -	\$ -	\$ -	\$ -
EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Reserve for Contingencies</u>	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

Series 2010B Util. Rev. Bonds Const. Fund (417)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Interest	27	-	-	-	-
Total Revenues	27	-	-	-	-
TOTAL REVENUES	\$ 27	\$ -	\$ -	\$ -	\$ -
EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Reserve for Contingencies</u>	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

2020A Revenue Refunding Bonds Fund (418)

REVENUE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Interest	-	7,835	-	-	-
Total Revenues	-	7,835	-	-	-
Transfers in	-	3,581,831	-	-	-
Appropriated Fund Balance	-	-	-	3,538,919	-
TOTAL REVENUES	\$ -	\$3,589,666	\$ -	\$3,538,919	\$ -

EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenses					
Professional and Contractual	-	410	-	5,330	-
Total Operating Expenses	-	410	-	5,330	-
Capital:	-	-	-	3,533,589	-
Transfer out	-	42,503	-	-	-
TOTAL EXPENSES	\$ -	\$ 42,913	\$ -	\$3,538,919	\$ -

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 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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Charges for Services	1,559,401	1,868,745	1,700,919	1,700,919	1,886,117
Total Revenues	1,559,401	1,868,745	1,700,919	1,700,919	1,886,117
TOTAL REVENUES	\$1,559,401	\$1,868,745	\$1,700,919	\$1,700,919	\$1,886,117
EXPENSE GROUPINGS	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
Operating Expenses					
Operating Supplies	1,445,200	1,633,713	1,670,559	1,670,559	1,762,736
Total Operating Expenses	1,445,200	1,633,713	1,670,559	1,670,559	1,762,736
Capital:	-	12,150	-	-	-
Debt Services					
Interest	10,275	10,397	-	-	-
Total Debt Service	10,275	10,397	-	-	-
Reserve for Contingencies	-	-	30,360	30,360	123,381
TOTAL EXPENSES	\$1,455,475	\$1,656,260	\$1,700,919	\$1,700,919	\$1,886,117



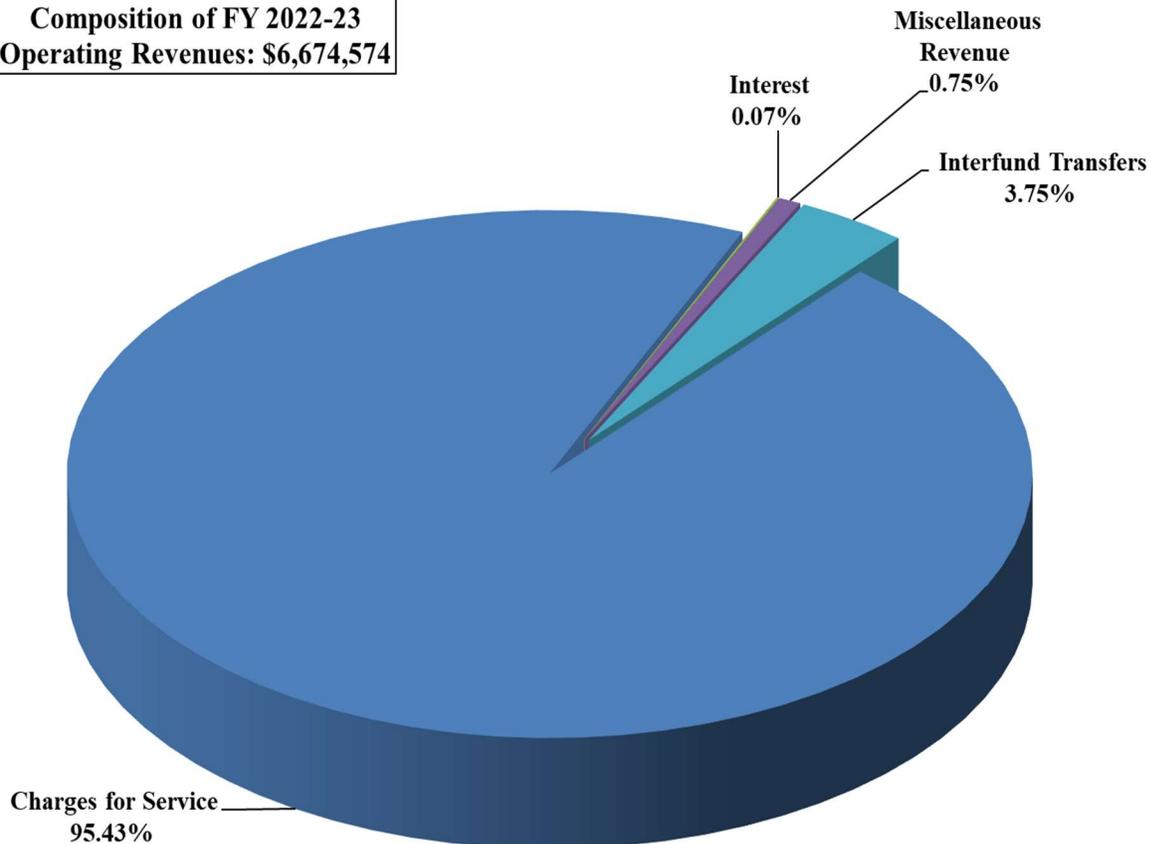
INTERNAL SERVICE FUNDS

Consolidated Summary – Internal Service Funds

FY 2022-23 by Budgeted Revenues

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Service	\$ 627,747	\$ 5,741,827	\$ -	\$ 6,369,574
Internal Service Charges	-	-	-	-
Interest	-	5,000	-	5,000
Miscellaneous Revenue	-	50,000	-	50,000
TOTAL OPERATING REVENUES	\$ 627,747	\$ 5,796,827	\$ -	\$ 6,424,574
Interfund Transfers	-	-	250,000	250,000
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 250,000	\$ 250,000
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 627,747	\$ 5,796,827	\$ 250,000	\$ 6,674,574

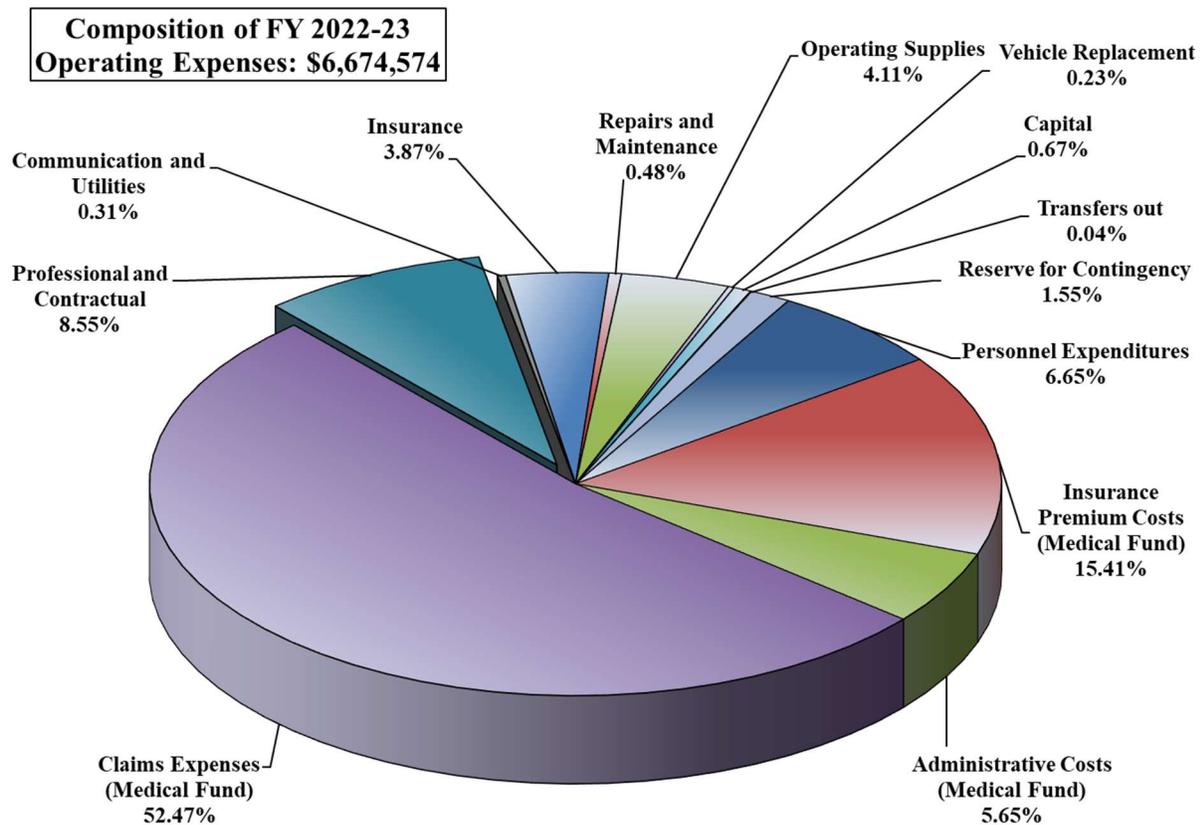
**Composition of FY 2022-23
Operating Revenues: \$6,674,574**



Consolidated Summary – Internal Service Funds

FY 2022-23 by Budgeted Expenses

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
BUDGETED EXPENSES				
Personnel Expenditures	\$ 444,118	\$ -	\$ -	\$ 444,118
Insurance Premium Costs (Medical Fund)	-	1,028,505	-	1,028,505
Administrative Costs (Medical Fund)	-	376,823	-	376,823
Claims Expenses (Medical Fund)	-	3,502,000	-	3,502,000
Professional and Contractual	4,500	566,500	-	571,000
Communication and Utilities	9,788	11,015	-	20,803
Insurance	8,479	-	250,000	258,479
Repairs and Maintenance	23,600	8,500	-	32,100
Operating Supplies	64,436	210,167	-	274,603
Vehicle Replacement	15,036	-	-	15,036
TOTAL OPERATING EXPENSES	\$ 569,957	\$ 5,703,510	\$ 250,000	\$ 6,523,467
Capital	\$ 45,000	\$ -	\$ -	\$ 45,000
TOTAL CAPITAL	\$ 45,000	\$ -	\$ -	\$ 45,000
Transfers out	\$ 2,790	\$ -	\$ -	\$ 2,790
Reserve for Contingency	10,000	93,317	-	103,317
TOTAL NON-OPERATING EXPENSES	\$ 12,790	\$ 93,317	\$ -	\$ 106,107
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 627,747	\$ 5,796,827	\$ 250,000	\$ 6,674,574



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 pumpers 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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change
Fleet Maint. Supervisor	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 Specialist	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
Total	5.00	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

Legend

Workload = Level of Productivity

Input = resources used

Efficiency=how much did it cost

Goal	Department Objective	Strategy/Measure	Performance Indicator	2019-20	2020-21	2021-22	2022-23
				Actual	Actual	Target	Target
2	Ensure a high level of City vehicle maintenance	# pieces of rolling stock	Input	210	210	220	210
		# pieces of non-rolling stock	Input	176	176	180	176
		# "services" or work orders completed: Preventive Maintenance Services	Workload	1,222	331	1,730	1,750
		# "services" or work orders completed: Repairs/Other	Workload	891	632	390	1,000
3	Continue high levels of customer service, productivity, and efficiency while maintaining fiscal health	Average Cost per Vehicle	Efficiency	364	403	525	400
		Average time to complete repairs (hours)	1	1	1	1	
		Mechanic productivity rate	70%	55.00%	42.00%	80.00%	65.00%

Accomplishments

- See accomplishments for Fleet on pages 50.

Fleet Internal Service Fund (504)

Budget Highlights

The FY 2022-23 Proposed Budget of \$627,747, is an increase of \$141,935, or 29.22%, over the FY 2021-22 Adopted Budget of \$485,812. Significant changes to the FY 2022-23 Proposed Budget include the following:

- Wage increase for General Government employees;
- 3% Health Insurance premium rate increase;
- 10.0% Workers Compensation and General Liability Insurance premium increases;
- Increase in Repairs and Maintenance for fuel island repairs;
- Increase in Capital for the following item:
 - Four post drive on style lift.



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Fleet Internal Service Fund (504)

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Operating Revenues</u>					
Charges for Services	442,234	443,205	485,812	485,812	627,747
Total Operating Revenues	442,234	443,205	485,812	485,812	627,747
TOTAL REVENUES	\$ 442,234	\$ 443,205	\$ 485,812	\$ 485,812	\$ 627,747
EXPENSE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Personnel Services</u>					
Salaries & Wages	249,152	281,559	282,621	282,621	348,315
Benefits	78,181	95,292	95,931	95,604	95,803
Total Personnel Services	327,333	376,851	378,552	378,225	444,118
<u>Operating Expenses</u>					
Professional and Contractual	358	3,018	3,100	3,100	4,500
Communications	2,184	2,369	2,488	4,138	2,460
Utilities	6,554	6,962	6,981	6,981	7,328
Rentals and Leases	730	985	1,342	1,215	1,127
Insurance	6,101	7,100	7,738	7,804	8,479
Repairs and Maintenance	37,776	41,376	20,900	20,900	23,600
Operating Supplies	10,281	13,075	16,956	14,456	29,419
Unleaded and Diesel Fuel	(284)	6,605	3,870	5,590	5,090
Vehicle Replacement	22,070	11,125	15,454	15,454	15,036
Other	10,932	13,221	20,700	23,200	28,800
Total Operating Expenses	96,702	105,836	99,529	102,838	125,839
Capital	-	-	-	-	45,000
<u>Transfers & Reserve</u>					
Transfers to Other Funds	7,176	2,790	2,790	2,790	2,790
Reserve for Contingency	-	-	4,941	1,959	10,000
Total Transfers & Reserve	7,176	2,790	7,731	4,749	12,790
TOTAL EXPENSES	\$ 431,211	\$ 485,477	\$ 485,812	\$ 485,812	\$ 627,747



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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 3%.

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.

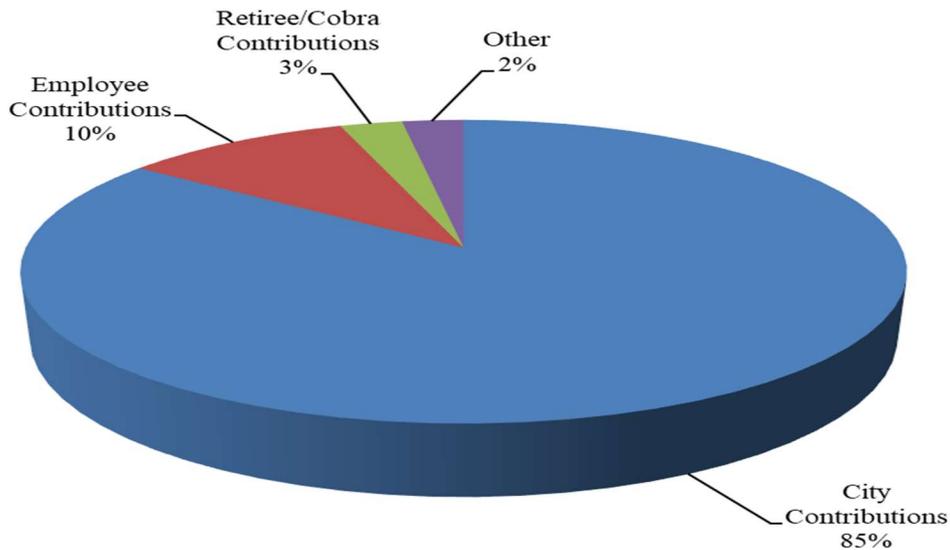
Accomplishments

- See accomplishments for Risk, Wellness and Health Management on page 50.

Medical Insurance Fund (510)

Revenue Summary by Major Account Category

RREVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
INTERNAL SERVICE CHARGES					
City Contribution/Employee Health	2,219,840	2,408,489	3,028,035	3,028,035	3,131,678
City Contribution/Dependent Health	1,664,558	1,751,326	1,897,597	1,897,597	1,794,836
Employee Contribution/Dependent Health	578,215	600,601	618,986	618,986	566,114
Retiree/Cobra Contribution	122,546	143,489	146,795	146,795	153,215
Charges for Services - Other	87,480	89,502	95,526	95,526	95,984
Total Internal Service Charges	4,672,639	4,993,407	5,786,939	5,786,939	5,741,827
Non-Operating Revenues					
Interest Earnings	24,315	5,903	5,000	5,000	5,000
Miscellaneous	313,491	276,397	50,000	50,000	50,000
Interfund Transfers	458,410	353,085	-	-	-
Total Non-Operating Revenues	796,216	635,385	55,000	55,000	55,000
TOTAL REVENUES	\$5,468,855	\$5,628,792	\$5,841,939	\$5,841,939	\$ 5,796,827



Medical Insurance Fund Revenues by Source:	FY 2022-23 Proposed	FY 2021-22 Adopted	Variance
City Contributions	\$ 4,926,514	\$ 4,925,632	\$ 882
Employee Contributions	566,114	618,986	(52,872)
Retiree/Cobra Contributions	153,215	146,795	6,420
Other	150,984	150,526	458
Total	\$ 5,796,827	\$ 5,841,939	\$ (45,112)

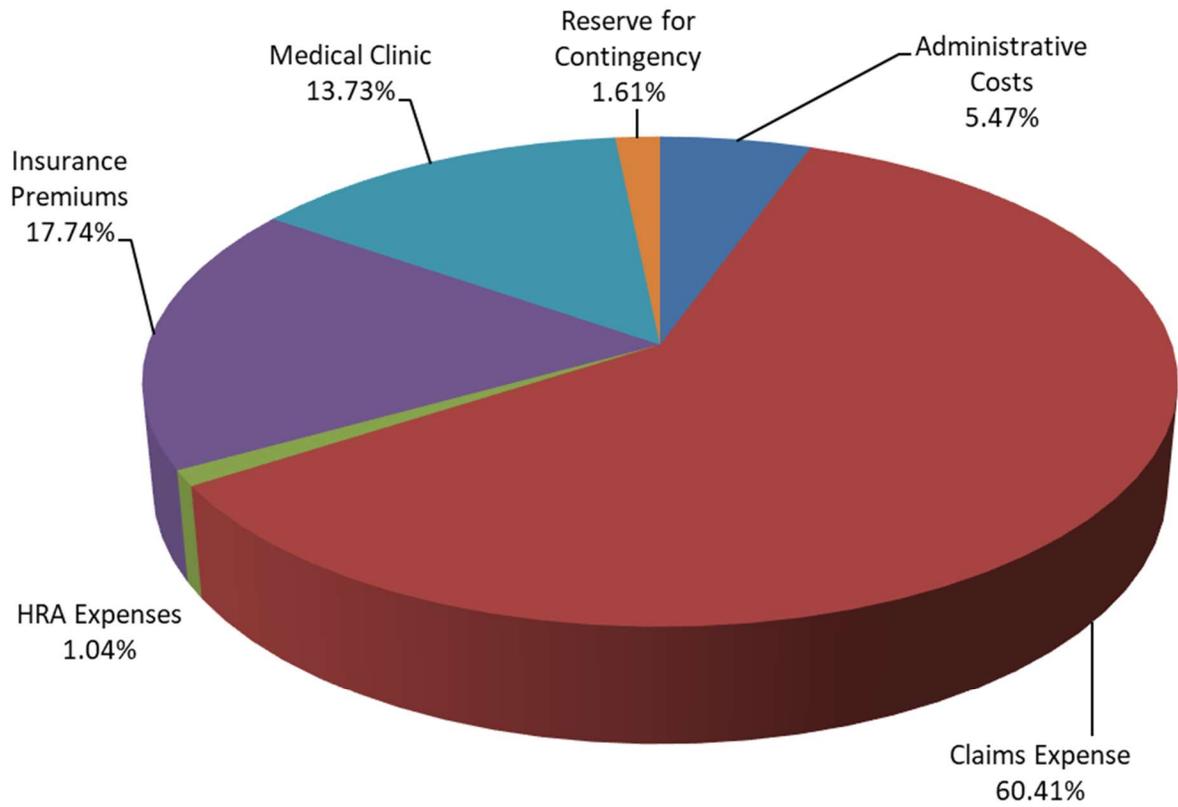
Medical Insurance Fund (510)

Expense Summary by Major Account Category

EXPENSE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
ADMINISTRATIVE COSTS					
Claims Processing and Administration	278,493	277,659	305,068	305,068	299,757
Accounting/Auditing/Actuary	8,760	6,000	15,000	15,000	15,000
Health Reimbursement Account	32,754	29,800	60,000	60,000	60,000
Contractual Services	1,202	1,196	1,202	1,202	1,204
Other Administrative Expenses	1,163	1,199	817	817	862
Total Administrative Costs	322,372	315,854	382,087	382,087	376,823
CLAIMS EXPENSES/LIABILITIES					
Shock Claims	1,790,512	1,177,853	1,250,000	1,250,000	1,250,000
Pharmacy Benefit Program	27,121	17,075	150,000	150,000	150,000
Inpatient Claims	1,037,808	999,040	1,000,000	1,000,000	1,000,000
Other Medical Claims	85,414	33,518	102,000	102,000	102,000
Outpatient Claims	58,878	58,298	100,000	100,000	100,000
Pharmacy Claims	261,402	303,407	350,000	350,000	350,000
Specialist Claims	484,009	628,624	550,000	550,000	550,000
IBNR Claims	33,557	(32,026)	-	-	-
Total Claims Expenditures	3,778,701	3,185,789	3,502,000	3,502,000	3,502,000
INSURANCE PREMIUMS					
Individual Excess Loss & Aggregate	546,689	650,304	824,525	824,525	932,521
Life Insurance	29,594	30,267	32,274	32,274	32,355
Long Term Disability	57,948	59,256	63,252	63,252	63,629
Total Insurance Premiums	634,231	739,827	920,051	920,051	1,028,505
Operating Expenses					
Professional and Contractual	503,529	487,942	553,120	553,120	566,500
Communications	4,249	4,525	5,174	3,174	3,060
Utilities	7,601	7,518	7,927	7,927	7,955
Rentals and Leases	576	247	247	247	-
Repairs and Maintenance	280	-	872	872	8,500
Operating Supplies	96,469	99,202	124,780	124,780	185,167
Other	20,014	39,169	25,000	25,000	25,000
Total Operating Expenses	632,718	638,603	717,120	715,120	796,182
Capital	-	-	-	21,310	-
Depreciation	4,230	-	-	-	-
Transfers & Reserve					
Reserve for Contingency	-	-	320,681	301,371	93,317
Total Transfers & Reserve	-	-	320,681	301,371	93,317
TOTAL EXPENSES	\$5,372,252	\$4,880,073	\$5,841,939	\$5,841,939	\$ 5,796,827

Medical Insurance Fund (510)

Expense Summary by Major Account Category



Medical Insurance Fund Expenses by Category:	FY 2021-23 Proposed	FY 2021-22 Adopted	Variance
Administrative Costs	\$ 316,823	\$ 322,087	\$ (5,264)
Claims Expense	3,502,000	3,502,000	-
HRA Expenses	60,000	60,000	-
Insurance Premiums	1,028,505	920,051	108,454
Medical Clinic	796,182	717,120	79,062
Reserve for Contingency	93,317	320,681	(227,364)
Total	\$ 5,796,827	\$ 5,841,939	\$ (45,112)

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 Risk Management on pages 50-51.

REVENUE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Non-Operating Revenues</u>					
Interfund Transfers	250,000	250,000	250,000	250,000	250,000
Total Non-Operating Revenues	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUES	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

EXPENSE GROUPING	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Amended	FY 2022-23 Proposed
<u>Personnel Services</u>					
Salaries & Wages	-	-	-	-	-
Benefits	83,011	59,328	-	-	-
Total Personnel Services	83,011	59,328	-	-	-
<u>Operating Expenses</u>					
Insurance	166,990	190,671	250,000	250,000	250,000
Total Operating Expenses	166,990	190,671	250,000	250,000	250,000
TOTAL EXPENSES	\$ 250,001	\$ 249,999	\$ 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.

The City of Oviedo CIP serves to:

- Identify, plan, build and maintain capital infrastructure while being fiscally responsible;
- Further the City of Oviedo Strategic Goals as identified in the Strategic Plan;
- Provide an annual update of the 10-year Capital Improvement Plan;
- Coordinate department resources and allow for project adjustments due to changing priorities and available funding;
- Effectively communicate the Capital Plan to stakeholders using the description/justification, costs and funding for the individual projects;
- Identify the operational impact of capital projects.

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 Budget Office.

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.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

The first year of the Plan is formally adopted as the Capital Budget for the current year. The City's Proposed Ten-Year Capital Improvements Program identifies an investment of \$139 million for infrastructure and community improvements of which \$53 million is proposed for FY 2022-23.

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". Projects identified as "ARPA" in the description of the project, will be funded with American Rescue Plan (ARPA) grant funding, contingent upon receipt of the second allocation of \$10,482,867 in 2022. A copy of the CIP request forms is included for all capital improvement projects proposed to be funded in the current year. Forms are not required for capital outlay requests. Many of the Capital Improvement Program projects are not completed within one year. Consequently, these programs are re-budgeted with carryforward funds until completion. The Uncommitted Appropriation sections in the CIP detail provide information on programs and projects that have not been expended or encumbered at the time of the FY 2022-23 Proposed Budget development. These programs have been approved and appropriated by City Council in prior years. If the department spends any of the uncommitted funds on these programs in FY 2021-22, the appropriation will be lowered in FY 2022-23.

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 FY2022-23 Proposed budget include: Replacement of EMS Cardiac Monitors, replacement of SCBA Compressor and Fill Station and various public safety and recreation and parks related capital outlay items.

Strategic Focus Area/Goal: Safety and Security

Objective: Maintain up-to date equipment and appropriate facilities

- CIP Project: EMS Cardiac Monitors replacement, \$112,500
- CIP Project: SCBA Compressor and Fill station replacement, \$50,000

Transportation Improvements

Fund 015: The community redevelopment activities undertaken by the Oviedo Community Redevelopment Agency (CRA) are guided by the redevelopment priorities, strategies, activities and projects identified in the City of Oviedo Community Redevelopment Plan. Funding for projects is still being prioritized and the FY 2022-23 Proposed Budget doesn't include any funded projects.

Fund 102: The Transportation Impact Fee Fund is a funding source for planning, design and construction of new and expanded roadway improvement to the City's classified road system and transit facilities.

Strategic Focus Area/Goal: Mobility and Transportation

Objective: Continue implementing Transportation Master Plan

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

- CIP Project: Mitchell Hammock Road (MHR) West Bound turn lane at Alfaya Woods, \$125,000
- CIP Project: Lockwood/Mitchell Hammock Road (MHR) turn lane improvements, \$125,000

Fund 105: Roadway Improvement projects for the construction of new roads, and the reconstruction and resurfacing of existing paved roads that increase capacity are eligible for funding from the Local Option Gas Tax Fund. The FY 2022-23 Proposed CIP includes: Annual Road Resurfacing; North Lockwood Right Turn Lane; and Traffic Calming Misc., and Oviedo Mall Bridge.

Strategic Focus Area/Goal: Mobility and Transportation

Objective: High level of maintenance for the City roadway network

- CIP Project: Annual Road Resurfacing, \$250,000

Objective: Develop connectivity for all types of vehicles and pedestrians

- CIP Project: North Lockwood Right Turn Lane construction, \$150,000
- CIP Project: Traffic Calming Misc., \$75,000
- CIP Project: Oviedo Mall Bridge design, \$76,000

Fund 304: Projects proposed to be funded by the Third Generation Sales Tax Fund for FY 2022-23 include: Mitchell Hammock Road (MHR) Corridor Improvement; Solary Park Trail; Lockwood Access Management study and Oviedo Boulevard Extension study. The MHR Corridor improvements will provide enhancements to lighting, as well as access and operational improvements. Solary Park Trail Connectivity will include cross walk, boardwalk, and sidewalks connecting the new Solary Park to the south side of Oviedo Blvd. Included in FY 2022-23 CIP are also the Annual Road Resurfacing and Sidewalk Maintenance.

Strategic Focus Area/Goal: Mobility and Transportation

Objective: Develop connectivity for all types of vehicles and for pedestrians

- CIP Project: Annual sidewalk and curbing maintenance, \$300,000
- CIP Project: MHR Left Turn Lane at SR 434 construction, \$525,000
- CIP Project: Lockwood Road Improvement Project design, \$250,000

Objective: High level of maintenance for the City's roadway network

- CIP Project: Annual Road Resurfacing, \$500,000

Objective: Implement strategies identified in the Transportation Master Plan

- CIP Project: Lockwood/Old Lockwood Improvements design, \$180,000

Objective: Promote connections to regional multi-modal systems

- CIP Project: CR426 Sidewalk design, \$250,000
- CIP Project: CR419 Sidewalk design, \$115,000

Vehicle Replacement Fund 302

Fund 302: The Vehicle and Equipment Replacement Fund is a capital fund that accounts for replacement purchases of vehicles and equipment for General Fund. The proposed major expenses for this fund for FY 2022-23 are: purchase of a F-550 Dump truck, F-150 maintenance truck, roller and a stump grinder for the Public Works Department; scheduled replacements of vehicles for the Police and Parks and Recreation

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

departments. Operating impacts include decreased maintenance costs as older vehicles are disposed of from the City fleet.

Strategic Focus Area/Goal: Safety and Security

Objective: Maintain up-to date equipment and appropriate facilities

- CIP Projects: Police, Public Works and Recreation and Parks vehicle replacements, \$509,500

Technology Improvement Fund

Fund 320: The major expenses for this fund are the replacement of City owned computers, servers, and other technological equipment. FY2022-23 proposed projects include: annual desktop computer, thin client and Toughbook replacement; Network Infrastructure; Call Manager Cloud Solution; and Genetec Server replacement. The following projects are identified as possible ARPA funding – Development Services Electronic interface and Electronic access limitation.

Water and Wastewater Utility Improvements and Vehicles & Equipment

Fund 401: There are no funded projects included in the FY 2022-23 Proposed Budget. Staff is currently reviewing the proposed capital projects for a potential funding.

Fund 406: The renewal and replacement fund proposed expenditures for FY 2022-23 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:* ammonia pump skid replacement; replace leaking and obsolete tanks, painting pipes; rehab/painting of wells; and general repair and maintenance.
- *Water Distribution system projects include:* repair and maintenance of fire hydrants; commercial and residential meter replacements; valve hot-taps; Sentinel water monitoring enhancements; miscellaneous fittings; and general repair and maintenance.
- *Wastewater Plant projects include:* welding and painting of pipes and tanks; Reuse Pumping Station VFD replacement; lift station motor, pump and valve replacement; lift station rehab; blower repair/replacement; bypass pumping for critical re-pumps; and general repair and maintenance.
- *Wastewater system projects include:* the rebuild of the master lift station control and piping; bypass pumps; lift station motor/pump/valve replacements; manhole rehabilitation/smoke testing; upgrade SCADA System HydraLink; MX Fuel Rocket tower/light Charger; and general repair and maintenance.

Fund 407: The Vehicle and Equipment Replacement Fund 407 is a capital fund that accounts for replacement purchases of vehicles and equipment for the Enterprise funds. The proposed expenses for this fund for FY 2022-23 are: one (1) Utility Vacuum truck; one (1) rolloff truck; one (1) equipment trailer for Stormwater; and one (1) Cat excavator for Stormwater. Operating impacts include decreased maintenance costs as older vehicles are disposed of from the City's fleet.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

Strategic Focus Area/Goal: Safety and Security

Objective: Maintain up-to date equipment and appropriate facilities

- CIP Projects: Utility and Stormwater vehicle replacements, \$883,000

Fund 408: Replacement of water meters for new developments projects are considered as capital expansion and are funded from the Water Impact Fee Fund (408).

Stormwater System Improvements

Fund 410: Stormwater projects address infrastructure deficiency and maintenance issues as a result of the aging infrastructure. Included in the Proposed FY 2022-23 CIP are the projects listed below:

Strategic Focus Area/Goal: Natural and Build Systems

Objective: Eliminate existing infrastructure deficits

- CIP Project: McKinnon Ditch Pipping Project construction, \$250,000

Objective: Review infrastructure master plan

- CIP Project: Stormwater Master Plan Improvement Projects, \$300,000

Objective: Maintain and enhance stormwater management

- CIP Project: Lake Charm Drainage Improvements design, \$50,000
- CIP Project: Live Oak/Raywood Pond Improvements design, \$50,000

Fund 504: Fleet projects address the needs of the Internal Service fleet maintenance department. Expenditures for FY 2022-23 include:

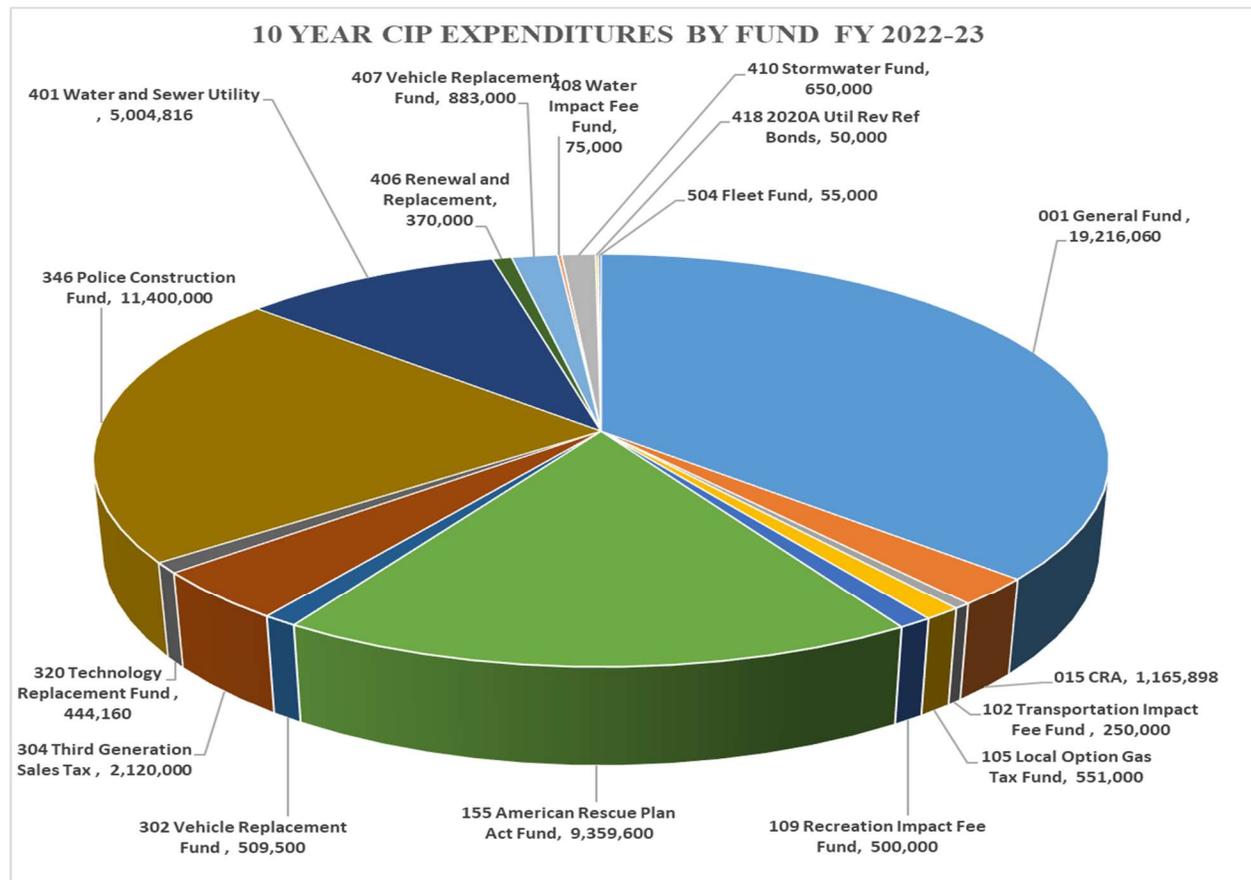
Strategic Focus Area/Goal: Safety and Security

Objective: Maintain up-to date equipment and appropriate facilities

- CIP Projects: Four Post Drive on style lift replacements, \$45,000

Ten Year CIP Summary by Fund

10 YEAR CIP EXPENDITURES BY FUND					
		FY 2022-23	% of Total	10 Year Outlook	% of Total
001	General Fund	19,216,060	36.53%	28,346,960	20.37%
015	CRA	1,165,898	2.22%	4,025,000	2.89%
102	Transportation Impact Fee Fund	250,000	0.48%	950,000	0.68%
105	Local Option Gas Tax Fund	551,000	1.05%	3,176,000	2.28%
109	Recreation Impact Fee Fund	500,000	0.95%	500,000	0.36%
155	American Rescue Plan Act Fund	9,359,600	17.79%	9,359,600	6.73%
302	Vehicle Replacement Fund	509,500	0.97%	20,236,000	14.54%
304	Third Generation Sales Tax	2,120,000	4.03%	8,320,000	5.98%
320	Technology Replacement Fund	444,160	0.84%	1,489,160	1.07%
346	Police Construction Fund	11,400,000	21.67%	11,510,000	8.27%
401	Water and Sewer Utility	5,004,816	9.51%	39,469,816	28.36%
406	Renewal and Replacement	370,000	0.70%	370,000	0.27%
407	Vehicle Replacement Fund	883,000	1.68%	8,426,000	6.05%
408	Water Impact Fee Fund	75,000	0.14%	525,000	0.38%
410	Stormwater Fund	650,000	1.24%	2,350,000	1.69%
418	2020A Util Rev Ref Bonds	50,000	0.10%	50,000	0.04%
504	Fleet Fund	55,000	0.10%	55,000	0.04%
Total		52,604,034	100.00%	139,158,536	100.00%



Ten Year CIP Expenditure by Fund

Total Government Expenditure Summary

CIP SUMMARY	FY 22/23 Proposed	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 28-32 Projected	Total
Grand Total	\$ 52,604,034	\$ 27,121,902	\$ 14,930,150	\$ 9,198,650	\$ 5,982,000	\$ 29,321,800	\$139,158,536
USE OF FUNDS							
General Fund	34,816,060	2,283,300	1,742,150	1,043,650	693,000	3,478,800	43,971,960
Public Information	85,000	-	-	-	-	-	85,000
Development Services	175,000	175,000	-	-	-	-	350,000
Fire	2,195,200	105,000	-	5,000	58,500	806,000	3,169,700
Police	25,323,350	42,800	672,350	78,150	131,000	570,500	26,818,150
Public Works	444,210	20,000	17,000	27,000	44,000	130,000	682,210
Recreation and Parks	6,593,300	1,940,500	1,052,800	933,500	459,500	1,972,300	12,951,900
CRA	1,165,898	1,359,102	1,500,000	-	-	-	4,025,000
Transportation Impact Fee Fund	250,000	-	700,000	-	-	-	950,000
Local Option Gas Tax Fund	551,000	650,000	325,000	325,000	325,000	1,000,000	3,176,000
Vehicle Replacement Fund-Gen Gov	509,500	5,069,500	1,713,000	1,250,000	1,875,000	9,819,000	20,236,000
3rd Generation Sales Tax Fund	2,120,000	3,600,000	2,600,000	-	-	-	8,320,000
Technology Replacement Fund	894,160	100,000	170,000	105,000	390,000	280,000	1,939,160
Utility Funds	11,592,416	13,560,000	5,880,000	6,175,000	2,399,000	14,444,000	54,050,416
Stormwater Fund	650,000	500,000	300,000	300,000	300,000	300,000	2,350,000
Fleet Fund	55,000	-	-	-	-	-	55,000

CIP SUMMARY	FY 22/23 Proposed	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 28-32 Projected	Total
Grand Total	\$ 52,604,034	\$ 27,121,902	\$ 14,930,150	\$ 9,198,650	\$ 5,982,000	\$ 29,321,800	\$139,158,536
SOURCE OF FUNDS							
General Fund (001)	19,216,060	2,283,300	1,742,150	1,043,650	693,000	3,368,800	28,346,960
CRA Fund (015)	1,165,898	1,359,102	1,500,000	-	-	-	4,025,000
Transportation Impact Fee Fund (102)	250,000	-	700,000	-	-	-	950,000
Local Option Gas Tax Fund (105)	551,000	650,000	325,000	325,000	325,000	1,000,000	3,176,000
Recreation Impact Fee Fund (109)	500,000	-	-	-	-	-	500,000
American Rescue Plan Fund (155)	9,359,600	-	-	-	-	-	9,359,600
Vehicle Replacement Fund (302)	509,500	5,069,500	1,713,000	1,250,000	1,875,000	9,819,000	20,236,000
Third Generation Sales Tax (304)	2,120,000	3,600,000	2,600,000	-	-	-	8,320,000
Technology Replacement Fund (320)	444,160	100,000	170,000	105,000	390,000	280,000	1,489,160
Police Construction Fund (346)	11,400,000	-	-	-	-	110,000	11,510,000
Water and Sewer Utility (401)	4,704,816	6,740,000	1,440,000	1,390,000	1,440,000	5,380,000	21,094,816
Renewal and Replacement (406)	370,000	-	-	-	-	-	370,000
Vehicle Replacement Fund (407)	883,000	1,720,000	965,000	1,210,000	634,000	3,014,000	8,426,000
Water Impact Fee Fund (408)	75,000	75,000	75,000	75,000	75,000	150,000	525,000
Stormwater Fund (410)	650,000	500,000	300,000	300,000	300,000	300,000	2,350,000
2020A Util Rev Ref Bonds	50,000	-	-	-	-	-	50,000
Fleet Fund (504)	55,000	-	-	-	-	-	55,000
SRF Loan	-	-	250,000	2,250,000	250,000	5,900,000	8,650,000
New Debt	300,000	5,025,000	3,150,000	1,250,000	-	-	9,725,000

Funded FY 2022-23 CIP and Capital Outlay

Total Government Summary by Department and Funding Source

Pj. Type ^[1]	Department	Gen Fund	Trans Impact Fee Fund	Gas Tax Fund	Veh Repl Fund	3rd Gen Sales Tax Fund	Tech Improv Fund	Utility Funds ^[2]	Stormwt Fund	Fleet	TOTAL
	Information Technology	-	-	-	-	-	400,000	-	-	-	400,000
CO	Desktop computer replacement	-	-	-	-	-	75,000	-	-	-	75,000
CO	Network Infrastructure	-	-	-	-	-	40,000	-	-	-	40,000
CO	Toughbook replacement program PD	-	-	-	-	-	210,000	-	-	-	210,000
CO	Thin client replacement	-	-	-	-	-	5,000	-	-	-	5,000
CO	Call Manager UM replacement Cloud	-	-	-	-	-	50,000	-	-	-	50,000
CO	Genetec Server replacement	-	-	-	-	-	20,000	-	-	-	20,000
	Fire	204,500	-	-	-	-	-	-	-	-	204,500
CIP	E.M.S. Cardiac Monitors	112,500	-	-	-	-	-	-	-	-	112,500
CIP	S.C.B.A. Compressor And Fill Station	50,000	-	-	-	-	-	-	-	-	50,000
CO	800 Portable Radios	30,000	-	-	-	-	-	-	-	-	30,000
CO	SCBA Fit Testing Equipment	12,000	-	-	-	-	-	-	-	-	12,000
	Police	57,500	-	-	165,000	-	-	-	-	-	222,500
CO	SRT vests	51,000	-	-	-	-	-	-	-	-	51,000
CO	AED Replacement Pads & Batteries	6,500	-	-	-	-	-	-	-	-	6,500
CO	Police Vehicle/Equip Repl	-	-	-	165,000	-	-	-	-	-	165,000
	Parks	35,000	-	-	90,000	-	-	-	-	-	125,000
CO	Bobcat for Park (laser Leveling)	35,000	-	-	-	-	-	-	-	-	35,000
CO	Recreation And Parks Vehicle/Equip Repl	-	-	-	90,000	-	-	-	-	-	90,000
	Public Works	-	250,000	551,000	254,500	2,120,000	-	-	-	-	3,175,500
CIP	M.H.R. W.B Turn Ln At Alafaya Woods	-	125,000	-	-	-	-	-	-	-	125,000
CIP	Lockwood/M.H.R. Turn Ln Imp	-	125,000	-	-	-	-	-	-	-	125,000
		-	-	-	-	-	-	-	-	-	-
CIP	Annual Road Resurfacing	-	-	250,000	-	-	-	-	-	-	250,000
CIP	North Lockwood Right Turn Lane	-	-	150,000	-	-	-	-	-	-	150,000
CIP	Traffic Calming Misc.	-	-	75,000	-	-	-	-	-	-	75,000
CIP	Oviedo Mall Bridge	-	-	76,000	-	-	-	-	-	-	76,000
		-	-	-	-	-	-	-	-	-	-
CO	Public Works Vehicle/Equip Repl	-	-	-	254,500	-	-	-	-	-	254,500
CIP	Annual Sidewalk And Curbing Maint	-	-	-	-	300,000	-	-	-	-	300,000
CIP	Annual Road Resurfacing	-	-	-	-	500,000	-	-	-	-	500,000
CIP	M.H.R. Left Turn Lane At S.R434	-	-	-	-	525,000	-	-	-	-	525,000
CIP	Lockwood Road Improvement Project	-	-	-	-	250,000	-	-	-	-	250,000
CIP	Lockwood/Old Lockwood Impr	-	-	-	-	180,000	-	-	-	-	180,000
CIP	C.R. 426 Sidewalk	-	-	-	-	250,000	-	-	-	-	250,000
CIP	C.R. 419 Sidewalk	-	-	-	-	115,000	-	-	-	-	115,000
	Utilities	-	-	-	-	-	-	2,589,816	-	-	2,589,816
CIP	Renewal And Replacement	-	-	-	-	-	-	1,789,816	-	-	1,789,816
CIP	Vehicle Replacement (Utilities)	-	-	-	-	-	-	725,000	-	-	725,000
CO	New Water Meters	-	-	-	-	-	-	75,000	-	-	75,000
CO		-	-	-	-	-	-	-	-	-	-
	Stormwater	-	-	-	-	-	-	158,000	650,000	-	808,000
CIP	Lake Charm Drainage Improvements	-	-	-	-	-	-	-	50,000	-	50,000
CIP	Stormwater Masterplan Impr Projects	-	-	-	-	-	-	-	300,000	-	300,000
CIP	Mckinnon Ditch Piping Project	-	-	-	-	-	-	-	250,000	-	250,000
CIP	Live Oak/Raywood Pond Impr	-	-	-	-	-	-	-	50,000	-	50,000
CO	Vehicle Replacements (Stormwater)	-	-	-	-	-	-	158,000	-	-	158,000
	Fleet	-	-	-	-	-	-	-	-	45,000	45,000
	4 Post Drive On Style Lift	-	-	-	-	-	-	-	-	45,000	45,000
	TOTAL	297,000	250,000	551,000	509,500	2,120,000	400,000	2,747,816	650,000	45,000	7,570,316

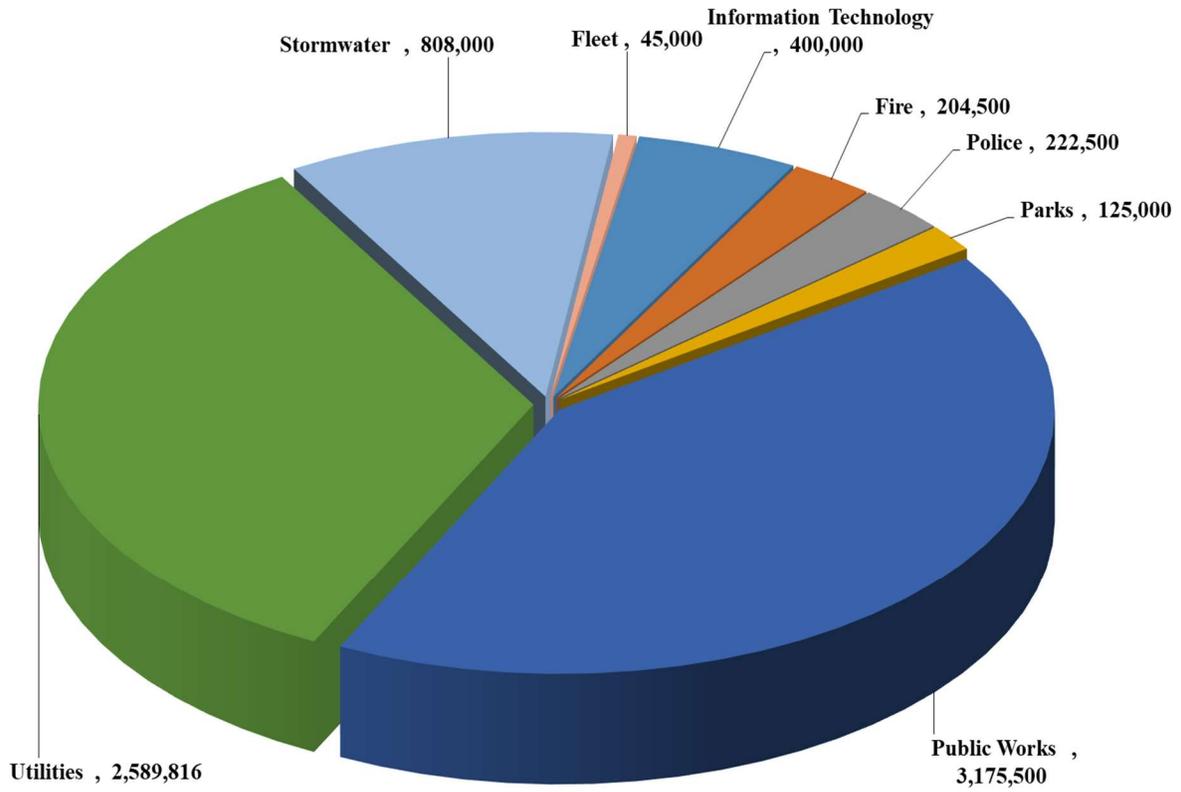
Notes:

- [1] "CO" stands for Capital Outlay and "CIP" for Capital Improvement Program
- [2] Utility Funds include: Water and Sewer Operating Fund; Renewal and Replacement Fund; Water Impact Fees Fund; Vehicle/Equipment Replacement Fund; and Sewer Impact Fee Fund.

Funded FY 2022-23 CIP and Capital Outlay

Total Government Summary by Department and Funding Source

Composition of Funded CIP and Capital Outlay



Ten Year CIP

General Fund (001) – Public Information

PUBLIC INFORMATION DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name [3]/[4]	Uncommitted Appropriations	New Appropriations						Total
	FY2021-22 ^[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
OpenGov	-	85,000	-	-	-	-	-	85,000
Capital Outlay [3]/[4]								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	-	85,000	-	-	-	-	-	85,000
Source of Funds								
General Fund	-	85,000	-	-	-	-	-	85,000
New Debt		-	-	-	-	-	-	-
ARPA Fund								
Total Source of Funds	-	85,000	-	-	-	-	-	85,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

General Fund (001) – Development Services

DEVELOPMENT SERVICES DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name ^{[3]/[4]}	Uncommitted	New						
	Appropriations	Appropriations						
FY2021-22 ^[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	Total	
Land Developemnt Code Update	229,740	-	-	-	-	-	-	-
Sustainability Plan	-	175,000	175,000	-	-	-	-	350,000
Capital Outlay ^{[3]/[4]}								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	229,740	175,000	175,000	-	-	-	-	350,000
Source of Funds								
General Fund	229,740	175,000	175,000	-	-	-	-	350,000
New Debt		-	-	-	-	-	-	-
ARPA Fund								
Total Source of Funds	229,740	175,000	175,000	-	-	-	-	350,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

General Fund (001) – Fire

FIRE DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name [3]/[4]	Uncommitted	New						Total
	Appropriations	Appropriations						
FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32		
Wildland Fire Apparatus	-	220,000	-	-	-	-	-	220,000
F E.M.S. Cardiac Monitors	-	112,500	75,000	-	-	-	279,000	466,500
F S.C.B.A. Compressor And Fill Station	-	50,000	-	-	-	-	-	50,000
Fire Station 46 And 48 Renovations	-	400,000	-	-	-	-	-	400,000
Public Safety Police/Fire Training Facil	-	1,200,000	-	-	-	-	-	1,200,000
New Rescue - ARPA	415,000	-	-	-	-	-	-	-
Capital Outlay [3]/[4]								
F 800 Portable Radios	-	30,000	30,000	-	-	-	60,000	120,000
AED's	-	-	-	-	-	-	30,000	30,000
Ballistic Body Armor/SAVE	-	-	-	-	-	25,000	30,000	55,000
Generators carried on Apparatus	-	-	-	-	-	-	14,000	14,000
Monument Signage (Sta 46 & 48)	-	35,000	-	-	-	-	-	35,000
Positive Pressure Ventilation Fans	-	15,600	-	-	-	13,500	-	29,100
Replacement Gas Detectors	-	-	-	-	5,000	5,000	12,000	22,000
F SCBA Fit Testing Equipment	-	12,000	-	-	-	-	-	12,000
SCBA Replacement Program	-	-	-	-	-	-	298,000	298,000
Station Security	-	20,000	-	-	-	-	-	20,000
Thermal Imaging Camera	-	4,000	-	-	-	-	20,000	24,000
Vehicle/Machinery Extrication Equip	-	60,000	-	-	-	-	45,000	105,000
Wellness and Training Equipment	-	-	-	-	-	15,000	18,000	33,000
BullEx Digital Extinguisher Trainer	-	12,000	-	-	-	-	-	12,000
Double Axle Public Education Trailer	-	10,000	-	-	-	-	-	10,000
Training Fire Hydrant	-	14,100	-	-	-	-	-	14,100
Total Capital Budgets	415,000	2,195,200	105,000	-	5,000	58,500	806,000	3,169,700
Source of Funds								
General Fund	-	2,195,200	105,000	-	5,000	58,500	806,000	3,169,700
New Debt	-	-	-	-	-	-	-	-
ARPA Fund[4]	415,000	-	-	-	-	-	-	-
Total Source of Funds	415,000	2,195,200	105,000	-	5,000	58,500	806,000	3,169,700

Notes:

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Ten Year CIP

General Fund (001) – Fire

CAPITAL IMPROVEMENT PROGRAM DETAIL

E.M.S. CARDIAC MONITORS

Department: Fire Department	Division: Fire Rescue	Project #: N/A
Location: 1934 W County Road 419		
Project Status: Replacement		Priority: High
Strategic Goal: Safety and Security		
Objective: Maintain up-to-date equipment and appropriate facilities		

DESCRIPTION/JUSTIFICATION	
<p>This project is for the replacement of a total of seven (7) Defibrillator/Monitor units over three fiscal years at a unit cost of \$37,500.00 ea. Three (3) units are scheduled to be replaced in FY 2022-23. Medical recommendations are that the units be replaced on a five (5) to eight (8) year cycle due to increases in down time and new capabilities and technology updates. This cycle of replacement puts these current monitors on the eight (8) to nine (9) year end of the replacement cycle. The next generation of Defibrillator/Monitor units were released in 2021 and the industry moved away from servicing and making replacement parts for the older models. These units are required to maintain our current Advanced Life Support (ALS) license and provide the current ALS level of service.</p>	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	112,500	75,000	-	-	-	279,000	466,500
Total Project Costs	\$ -	\$ 112,500	\$ 75,000	\$ -	\$ -	\$ -	\$ 279,000	\$ 466,500
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
General Fund	-	112,500	75,000	-	-	-	279,000	466,500
Fire Impact Fee	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 112,500	\$ 75,000	\$ -	\$ -	\$ -	\$ 279,000	\$ 466,500

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

General Fund (001) – Fire

CAPITAL IMPROVEMENT PROGRAM DETAIL

S.C.B.A. COMPRESSOR AND FILL STATION

Department:	Fire Department	Division:	Fire Rescue	Project #:	N/A
Location:	1934 W County Road 419			Priority:	High
Project Status:	Replacement				
Strategic Goal:	Safety and Security				
Objective:	Maintain up-to-date equipment and appropriate facilities				

DESCRIPTION/JUSTIFICATION	
<p>To purchase a replacement SCBA air compressor and fill station. This equipment is needed to refill SCBA bottles used during fireground and hazardous atmosphere type operations. The original equipment was purchased using Fire Act grant funds in 2004. This equipment will be 18 years old at time of replacement. The equipment continues to require additional repair, maintenance costs, and extended down time as it continues to age.</p>	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	50,000	-	-	-	-	-	50,000
Total Project Costs	\$ -	\$ 50,000	\$ -	\$ 50,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
General Fund	-	50,000	-	-	-	-	-	50,000
Fire Impact Fee	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 50,000	\$ -	\$ 50,000				

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

General Fund (001) – Police

POLICE DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name [3]/[4]FY2021-22[1]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
Keytrack System	-	-	-	35,000	-	-	-	35,000
New Public Safety Building	-	25,000,000	-	-	-	-	-	25,000,000
Incident Comand Trailer	-	-	-	-	-	-	110,000	110,000
Special Response Team Vehicle	-	170,000	-	-	-	-	-	170,000
Axon Officer Safety Plan	-	-	-	570,000	-	-	-	570,000
Capital Outlay [3]/[4]								
Ballistic Vest	-	17,850	15,300	14,450	11,900	16,000	87,000	162,500
F SRT vests	-	51,000	-	-	-	-	61,000	112,000
F AED Replacement Pads & Batteries	-	6,500	6,500	6,500	7,000	7,000	36,500	70,000
Patrol Rifles	-	11,000	11,000	-	-	-	-	22,000
Replacement of Lasers	-	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Mobile Transportation Devices	-	9,000	-	-	10,000	-	11,000	30,000
Speed Measurement Trailer	-	10,000	-	-	-	-	10,000	20,000
Replacement K9's (Duke)	-	18,000	-	-	-	38,000	19,000	75,000
Community Patrol Furniture	-	20,000	-	-	-	-	-	20,000
Portable Printers	-	-	-	26,400	-	-	-	26,400
SRT Camera & Pole Replacement	-	-	-	10,000	-	-	-	10,000
Training Robot Replacement	-	-	-	-	20,000	-	-	20,000
SRT Rifles	-	-	-	-	19,250	-	-	19,250
Glock Replacement	-	-	-	-	-	60,000	-	60,000
Property & Evidence Shed Repl	-	-	-	-	-	-	10,000	10,000
Replace SRT Night Vision Equip.	-	-	-	-	-	-	50,000	50,000
Replacement of Radios	-	-	-	-	-	-	121,000	121,000
Armored Plates (Patrol Rifle Vest)	-	-	-	-	-	-	35,000	35,000
Replacement Evidence Refrigerator/Freezer	-	-	-	-	-	-	10,000	10,000
Total Capital Budgets	-	25,323,350	42,800	672,350	78,150	131,000	570,500	26,818,150
Source of Funds								
General Fund		13,923,350	42,800	672,350	78,150	131,000	460,500	15,308,150
Police Impact Fees		-	-	-	-	-	-	-
Police Construction fund		11,400,000	-	-	-	-	110,000	11,510,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	-	25,323,350	42,800	672,350	78,150	131,000	570,500	26,818,150

Notes:

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Ten Year CIP

General Fund (001) – Public Works

PUBLIC WORKS DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name ^{[3]/[4]}	Uncommitted	New						Total
	Appropriations	Appropriations						
FY2021-22 ^[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32		
Asphalt Zipper	-	199,210	-	-	-	-	-	199,210
Boston Hill Cemetary Rd -ARPA	-	125,000	-	-	-	-	-	125,000
Capital Outlay ^{[3]/[4]}								
Parking Lot Resurfacing -ARPA	177,000	120,000	20,000	17,000	27,000	44,000	130,000	358,000
Total Capital Budgets	177,000	444,210	20,000	17,000	27,000	44,000	130,000	682,210
Source of Funds								
General Fund	47,000	199,210	20,000	17,000	27,000	44,000	130,000	437,210
ARPA Fund	130,000	245,000	-	-	-	-	-	245,000
Total Source of Funds	177,000	444,210	20,000	17,000	27,000	44,000	130,000	682,210

Notes:

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Ten Year CIP

General Fund (001) – Parks

RECREATION AND PARKS DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name [3]/[4]	Uncommitted	New						Total
	Appropriations	Appropriation:						
	FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
OSC Parks Maint Building - ARPA	-	200,000	-	-	-	-	-	200,000
Big Kahuna Pool Liner-ARPA	499,756	-	-	-	-	-	-	-
Aquatic Fac Splash Play Str -ARPA	284,000	-	-	-	-	-	-	-
Sweetwater Park Master Plan	-	-	300,000	-	-	-	-	300,000
Boston Hill Park Master Plan	-	-	300,000	450,000	-	-	-	750,000
Riverwoods Park Fct Management Plan	-	-	115,000	80,000	100,000	155,000	20,000	470,000
Shane Kelly Park Fct Management Plan	-	115,000	155,000	25,000	35,000	13,000	105,000	448,000
New Master Plan Consultant	-	225,000	-	-	-	-	-	225,000
Shade Structures - ARPA	37,621	172,000	140,000	150,000	70,000	70,000	-	602,000
Round Lake Park Community Center	-	1,575,000	-	-	-	-	-	1,575,000
Trails/Park-To-Park Trails	-	-	250,000	-	250,000	-	750,000	1,250,000
Long Lake Park/Stubbs Property	-	500,000	-	-	200,000	-	-	700,000
Riverside Skate Park Building	-	-	180,000	-	-	-	-	180,000
New Vehicle Purchase - Facilities	-	40,000	-	-	-	-	-	40,000
Self Propelled Boom Lift	-	50,000	-	-	-	-	-	50,000
Chemical Storage Building - ARPA	100,000	-	-	-	-	-	-	-
Sweetwater Park Boardwalk Ext	-	250,000	-	-	-	-	-	250,000
HVAC Air Handler Repl - ARPA	550,000	100,000	175,000	85,300	21,000	14,000	71,300	466,600
Big Kahuna Pool Deck Shade Extension	-	45,000	45,000	-	-	-	-	90,000
City Parks Playground / PIP -ARPA	240	200,000	125,000	180,000	175,000	125,000	430,000	1,235,000
Pavilion Replacement - ARPA	70,000	-	35,000	35,000	35,000	35,000	140,000	280,000
Public Safety Renovation -ARPA	200,000	-	-	-	-	-	-	-
Bathroom Reno - Parks - ARPA	125,000	75,000	-	-	-	-	50,000	125,000
Twin Rivers HVAC Quality Ctrl -ARPA	165,000	-	-	-	-	-	-	-
New Senior Center - ARPA	-	2,500,000	-	-	-	-	-	2,500,000
Capital Outlay [3]/[4]	-	-	-	-	-	-	-	-
Storage Shed(s)	-	15,000	-	-	-	-	-	15,000
Thorgard Lighting Upgrade	-	-	35,000	-	-	-	105,000	140,000
OSC bullpens fields(B,C&gates) - ARPA	45,000	-	-	-	-	-	-	-
Splash Pad UV System	-	14,000	-	-	-	-	-	14,000
BARD HVAC replacement- ARPA	-	30,000	-	-	15,000	15,000	30,000	90,000
OSC scoreboard replacement - ARPA	-	75,000	-	-	-	-	33,000	108,000
BB Goal Replacement (parks) - ARPA	-	34,800	25,000	-	-	-	-	59,800
Aquatic Facility Heat Pump Repl - ARPA	10,190	-	-	-	-	-	-	-
Gym Fitness Equipment - ARPA	-	35,000	-	-	-	-	-	35,000
Parks Equipment Replacement	-	25,000	25,000	25,000	25,000	25,000	100,000	225,000
Daktronics Video/Sound Upgr - ARPA	15,000	-	-	15,000	-	-	30,000	45,000
Towable Generators/light tower	-	15,000	-	-	-	-	15,000	30,000
Riverside Lockers	-	40,000	-	-	-	-	-	40,000
Steel Safety Bollards for parks	-	15,000	-	-	-	-	-	15,000
RS pool heater replacement - ARPA	14,000	-	-	-	-	-	35,000	35,000
Splash Zone Funbrellas - ARPA	-	39,000	-	-	-	-	-	39,000
Annual Repl of Ice Machines	-	7,500	7,500	7,500	7,500	7,500	30,000	67,500
Mobile Elctr Message Boards	-	24,000	-	-	-	-	-	24,000
CLP Swan Boat Replacement	-	-	28,000	-	-	-	28,000	56,000
Aquatic Facility Pump Room Lift	-	15,000	-	-	-	-	-	15,000
Hands Free Water Fountains - ARPA	10,000	40,000	-	-	-	-	-	40,000
Hands Free Toilets - ARPA	10,000	40,000	-	-	-	-	-	40,000
Hands Free Faucets - ARPA	10,000	40,000	-	-	-	-	-	40,000
Pool Vacuum	-	7,000	-	-	-	-	-	7,000
F Bobcat for Park (laser Leveling)	-	35,000	-	-	-	-	-	35,000
Total Capital Budgets	2,145,807	6,593,300	1,940,500	1,052,800	933,500	459,500	1,972,300	12,951,900
Source of Funds								
General Fund	50,000	2,638,300	1,940,500	1,052,800	933,500	459,500	1,972,300	8,996,900
Rec Impact Fee	-	500,000	-	-	-	-	-	500,000
ARPA Fund	2,095,807	3,455,000	-	-	-	-	-	3,455,000
Total Capital Budgets	2,145,807	6,593,300	1,940,500	1,052,800	933,500	459,500	1,972,300	12,951,900

Notes:

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Ten Year CIP

CRA Fund (015)

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND 015								
[2] Major Capital Project Name [3]/[4]	Uncommitted	New						Total
	Appropriations	Appropriations						
FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32		
Franklin Street Extension	14,351	-	-	1,500,000	-	-	-	1,500,000
Geneva Drive To Sr434 Connector	1,633,130	-	500,000	-	-	-	-	500,000
Lift Station #7 Relocation	-	740,898	759,102	-	-	-	-	1,500,000
Sr434 Preliminary Engineering Report	-	100,000	-	-	-	-	-	100,000
Solary Park Pedestrian Bridge	30,000	-	100,000	-	-	-	-	100,000
Looping And Hydrant Study	-	100,000	-	-	-	-	-	100,000
Wood Street Sidewalks	-	75,000	-	-	-	-	-	75,000
Historic Downtown Water Valve Rpl	-	150,000	-	-	-	-	-	150,000
Demolition Of Old Post Office	42,092	-	-	-	-	-	-	-
Capital Outlay [3]/[4]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	1,719,573	1,165,898	1,359,102	1,500,000	-	-	-	4,025,000
Source of Funds								
CRA	1,719,573	1,165,898	1,359,102	1,500,000	-	-	-	4,025,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	1,719,573	1,165,898	1,359,102	1,500,000	-	-	-	4,025,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
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Ten Year CIP

Transportation Impact Fee Fund (102)

TRANSPORTATION IMPACT FEE FUND 102								
[2] Major Capital Project Name [3]/[4]	Uncommitted	New						Total
	Appropriations FY2021-22[1]	Appropriations FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
M.H.R. E.B Turn Ln At Alafaya Woods	-	-	-	700,000	-	-	-	700,000
<i>F</i> M.H.R. W.B Turn Ln At Alafaya Woods	182,671	125,000	-	-	-	-	-	125,000
<i>F</i> Lockwood/M.H.R. Turn Ln Imp	279,535	125,000	-	-	-	-	-	125,000
Capital Outlay [3]/[4]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	462,206	250,000	-	700,000	-	-	-	950,000
Source of Funds								
Transportation Impact Fee	462,206	250,000	-	700,000	-	-	-	950,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	462,206	250,000	-	700,000	-	-	-	950,000

Notes:

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Ten Year CIP

Transportation Impact Fee Fund (102)

CAPITAL IMPROVEMENT PROGRAM DETAIL

M.H.R. W.B TURN LN AT ALAFAYA WOODS

Department:	Public Works Department	Division:	Public Works Admin	Project #:	PW2101
Location:	Mitchell Hammock and Alafaya Woods Blvd				
Project Status:	New	Priority:	Please Select		
Strategic Goal:	Mobility and Transportation				
Objective:	Continue implementing Transportation Master Plan				

DESCRIPTION/JUSTIFICATION
<p>Extension of existing westbound turn lane on Mitchell Hammock Rd. at the intersection with Alafaya Woods Blvd.</p> 

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	49,992	125,000	-	-	-	-	-	125,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ 49,992	\$ 125,000	\$ -	\$ 125,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Transportation Impact Fee	49,992	125,000	-	-	-	-	-	125,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 49,992	\$ 125,000	\$ -	\$ 125,000				

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	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	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500	\$ 13,500

Ten Year CIP

Transportation Impact Fee Fund (102)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD/M.H.R. TURN LN IMP

Department: Public Works Department	Division: Public Works Admin	Project #: PW1807
Location: Mitchell Hammock Rd and Lockwood Blvd.		
Project Status: New		Priority: Low
Strategic Goal: Mobility and Transportation		
Objective: Continue implementing Transportation Master Plan		

DESCRIPTION/JUSTIFICATION

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	125,000	-	-	-	-	-	125,000
Construction	47,010	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ 47,010	\$ 125,000	\$ -	\$ 125,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Transportation Impact Fee	47,010	125,000	-	-	-	-	-	125,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 47,010	\$ 125,000	\$ -	\$ 125,000				

OPERATIONAL IMPACT								
Annual Roadway Maintenance and staff time.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	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	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500	\$ 13,500

Ten Year CIP

Local Option Gas Tax Fund (105)

LOCAL OPTION GAS TAX FUND 105								
[2]Major Capital Project Name [3]/[4]FY2021-22[1]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
<i>F</i> Annual Road Resurfacing	280,020	250,000	250,000	250,000	250,000	250,000	1,000,000	2,250,000
<i>F</i> North Lockwood Right Turn Lane	16,948	150,000	-	-	-	-	-	150,000
Franklin St Landscape Imprv	7,116	-	-	-	-	-	-	-
Solary Park Trail Connectivity	3,651	-	-	-	-	-	-	-
Boston Hill Pedestrian Crossing	-	-	125,000	-	-	-	-	125,000
Traffic Calming Study	55,403	-	-	-	-	-	-	-
<i>F</i> Traffic Calming Misc.	-	75,000	75,000	75,000	75,000	75,000	-	375,000
Alafaya Woods Blvd Design	-	-	200,000	-	-	-	-	200,000
<i>F</i> Oviedo Mall Bridge	-	76,000	-	-	-	-	-	76,000
Capital Outlay [3]/[4]								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	363,138	551,000	650,000	325,000	325,000	325,000	1,000,000	3,176,000
Source of Funds								
Local Option Gas Tax Fund	363,138	551,000	650,000	325,000	325,000	325,000	1,000,000	3,176,000
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds	363,138	551,000	650,000	325,000	325,000	325,000	1,000,000	3,176,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL ROAD RESURFACING

Department:	Public Works Department	Division:	Public Works Admin	Project #:	RESURF
Location:	City Wide				
Project Status:	Replacement			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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	1,054,219	250,000	250,000	250,000	250,000	250,000	1,000,000	2,250,000
Other	17,630	-	-	-	-	-	-	-
Total Project Costs	\$ 1,071,849	\$ 250,000	\$ 1,000,000	\$ 2,250,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Local Option Gas Tax Fund	1,071,849	250,000	250,000	250,000	250,000	250,000	1,000,000	2,250,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 1,071,849	\$ 250,000	\$ 1,000,000	\$ 2,250,000				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

NORTH LOCKWOOD RIGHT TURN LANE

Department: Public Works Department	Division: Public Works Admin	Project #: PW2102
Location: Lockwood/CR426		
Project Status: New		Priority: High
Strategic Goal: Mobility and Transportation		
Objective: Develop connectivity for all types of vehicles and for pedestrians		

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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	150,000	-	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 150,000	\$ -	\$ 150,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Local Option Gas Tax Fund	-	150,000	-	-	-	-	-	150,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 150,000	\$ -	\$ 150,000				

OPERATIONAL IMPACT								
Annual Roadway Maintenance and staff time.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Persomel	-	-	500	500	500	500	2,500	4,500
Operating	-	-	1,000	1,000	1,000	1,000	5,000	9,000
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500	\$ 13,500

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

TRAFFIC CALMING MISC.

Department:	Public Works Department	Division:	Please Select	Project #:	N/A
Location:				Priority:	High
Project Status:	New				
Strategic Goal:	Mobility and Transportation				
Objective:	Develop connectivity for all types of vehicles and for pedestrians				

DESCRIPTION/JUSTIFICATION	
Miscellaneous signage, striping, traffic calming and pedestrian safety.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	75,000	75,000	75,000	75,000	75,000	-	375,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 75,000	\$ -	\$ 375,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Local Option Gas Tax Fund	-	75,000	75,000	75,000	75,000	75,000	-	375,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 75,000	\$ -	\$ 375,000				

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

OVIEDO MALL BRIDGE

Department:	Public Works Department	Division:	Public Works Admin	Project #:	N/A
Location:				Priority:	Please Select
Project Status:	New				
Strategic Goal:	Mobility and Transportation				
Objective:	Develop connectivity for all types of vehicles and for pedestrians				

DESCRIPTION/JUSTIFICATION	
Maintenance items to be mitigated per FDOT bridge structural report that was provided in fiscal year 21/22.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	76,000	-	-	-	-	-	76,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Local Option Gas Tax Fund	-	76,000	-	-	-	-	-	76,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,000

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Vehicle Replacement Fund (302)

VEHICLE REPLACEMENT FUND 302								
[2] Major Capital Project Name [3]/[4] FY2021-22[1]	Uncommitted Appropriations	New Appropriations						Total
	FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
N/A		-	-	-	-	-	-	-
Capital Outlay [3]/[4]								
F Police Vehicle/Equip Repl	-	165,000	2,027,000	500,000	410,000	410,000	2,954,000	6,466,000
Fire Vehicle/Equip Repl	-	-	1,488,500	700,000	125,000	1,170,000	4,700,000	8,183,500
F Public Works Vehicle/Equip Repl	-	254,500	637,000	430,000	500,000	80,000	830,000	2,731,500
F Recreation And Parks Vehicle/Equip Repl	-	90,000	734,000	83,000	215,000	215,000	1,335,000	2,672,000
Fleet Vehicle/Equip Replacement	-	-	183,000	-	-	-	-	183,000
Total Capital Budgets	-	509,500	5,069,500	1,713,000	1,250,000	1,875,000	9,819,000	20,236,000
Source of Funds								
Veh replacement Fund	-	509,500	5,069,500	1,713,000	1,250,000	1,875,000	9,819,000	20,236,000
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds	-	509,500	5,069,500	1,713,000	1,250,000	1,875,000	9,819,000	20,236,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

POLICE VEHICLE/EQUIP REPL					
Department:	Police Department	Division:	Patrol	Project#	N/A
Location:					
Project Status:	Replacement				
Strategic Goal:	Safety and Security				
Objective:	Maintain up-to-date equipment and appropriate facilities				

DESCRIPTION/JUSTIFICATION						
						
Division	Fleet #	Year	Make	Model	Est. Cost	
2101	PD121	2009	Chevy	Impala M	\$ 55,000	
2101	PD137	2010	Chevy	Impala M	\$ 55,000	
2101	PD141	2010	Chevy	Impala M	\$ 55,000	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	165,000	2,027,000	500,000	410,000	410,000	2,954,000	6,466,000
Total Project Costs	\$ -	\$ 165,000	\$ 2,027,000	\$ 500,000	\$ 410,000	\$ 410,000	\$ 2,954,000	\$ 6,466,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Veh replacement Fund (302)	-	165,000	2,027,000	500,000	410,000	410,000	2,954,000	6,466,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 165,000	\$ 2,027,000	\$ 500,000	\$ 410,000	\$ 410,000	\$ 2,954,000	\$ 6,466,000

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.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

PUBLIC WORKS VEHICLE/EQUIP REPL

Department: Public Works Department **Division:** Sidewalk and Street Maint **Project#** N/A
Location:
Project Status: Replacement
Strategic Goal: Safety and Security
Objective: Maintain up-to-date equipment and appropriate facilities

DESCRIPTION/JUSTIFICATION

Division	Fleet #	Year	Make	Model	Est. Cost
4107	656	2001	Wacker	Roller	\$ 55,000
4107	605	2007	Ford	F-550 Dump	\$ 110,000
4107	4727	2015	Bandit	50XP Stump Grind	\$ 40,000
4107	267	2007	Stow	Concrete Mixer	\$ 4,500



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	254,500	592,000	430,000	500,000	80,000	830,000	2,686,500
Total Project Costs	\$ -	\$ 254,500	\$ 592,000	\$ 430,000	\$ 500,000	\$ 80,000	\$ 830,000	\$ 2,686,500
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Veh replacement Fund (302)	-	254,500	592,000	430,000	500,000	80,000	830,000	2,686,500
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 254,500	\$ 592,000	\$ 430,000	\$ 500,000	\$ 80,000	\$ 830,000	\$ 2,686,500

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.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

RECREATION AND PARKS VEHICLE/EQUIP REPL

Department: Parks Department **Division:** Multiple **Project #** N/A
Location:
Project Status: Replacement
Strategic Goal: Safety and Security
Objective: Maintain up-to-date equipment and appropriate facilities

DESCRIPTION/JUSTIFICATION

Division	Fleet #	Year	Make	Model	Est. Cost
7204	3904	2008	Ford	F-150	\$ 45,000
7204	709	2002	Ford	F-150	\$ 45,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Purchase	-	90,000	734,000	83,000	215,000	215,000	1,335,000	2,672,000
Total Project Costs	\$ -	\$ 90,000	\$ 734,000	\$ 83,000	\$ 215,000	\$ 215,000	\$ 1,335,000	\$ 2,672,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Veh replacement Fund (302)	-	90,000	734,000	83,000	215,000	215,000	1,335,000	2,672,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 90,000	\$ 734,000	\$ 83,000	\$ 215,000	\$ 215,000	\$ 1,335,000	\$ 2,672,000

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.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

3rd Generation Sales Tax Fund (304)

3RD GENERATION SALES TAX FUND 304								
[2] Major Capital Project Name [31]/[4] FY2020-21[1]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2020-21[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
<i>F</i> Annual Sidewalk And Curbing Maint	2,440	300,000	100,000	100,000	-	-	-	500,000
<i>F</i> Annual Road Resurfacing	532,361	500,000	500,000	500,000	-	-	-	1,500,000
M.H.R. Corridor Improvement	200,000	-	1,000,000	1,000,000	-	-	-	2,000,000
Lockwood Rd Access Mgt Study	50,015	-	-	-	-	-	-	-
Solary Park	75,581	-	-	-	-	-	-	-
S.R.426/C.R.419 Phase 2 Widening	573,074	-	-	-	-	-	-	-
<i>F</i> M.H.R. Left Turn Lane At S.R.434	1,387,578	525,000	-	-	-	-	-	525,000
Geneva Drive Realignment	1,484,278	-	-	-	-	-	-	-
Solary Park Trail Connectivity	375,053	-	-	-	-	-	-	-
Oviedo Blvd Extension Study	50,000	-	-	-	-	-	-	-
<i>F</i> Lockwood Road Improvement Project	-	250,000	1,000,000	1,000,000	-	-	-	2,250,000
<i>F</i> Lockwood/Old Lockwood Impr	-	180,000	1,000,000	-	-	-	-	1,180,000
<i>F</i> C.R. 426 Sidewalk	-	250,000	-	-	-	-	-	250,000
<i>F</i> C.R. 419 Sidewalk	-	115,000	-	-	-	-	-	115,000
Capital Outlay [31]/[4]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	4,730,380	2,120,000	3,600,000	2,600,000	-	-	-	8,320,000
Source of Funds								
3rd Gen Sales Tax Fund	4,730,380	2,120,000	3,600,000	2,600,000	-	-	-	8,320,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	4,730,380	2,120,000	3,600,000	2,600,000	-	-	-	8,320,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL SIDEWALK AND CURBING MAINT

Department:	Public Works Department	Division:	Public Works Admin	Project #:	N/A
Location:	City-wide				
Project Status:	Replacement Program			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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	300,000	100,000	100,000	-	-	-	500,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 300,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 500,000

Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	-	300,000	100,000	100,000	-	-	-	500,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 300,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 500,000

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

3rd Generation Sales Tax Fund (304)

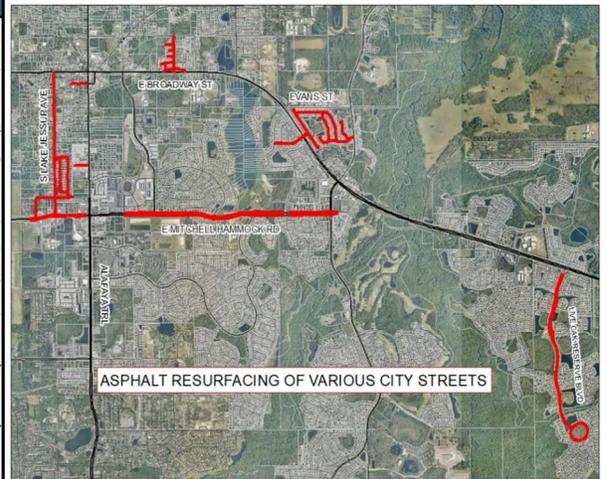
CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL ROAD RESURFACING

Department:	Public Works Department	Division:	Public Works Admin	Project #:	RESURF
Location:	City-wide			Priority:	High
Project Status:	Replacement Program				
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, performed an inventory of the pavement condition for all the streets in the City. Based on this evaluation, a numerical value was assigned to each street reflecting the overall condition of the roadway, ranging 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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	3,789,037	500,000	500,000	500,000	-	-	-	1,500,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ 3,789,037	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	3,789,037	500,000	500,000	500,000	-	-	-	1,500,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 3,789,037	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,500,000

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

M.H.R. LEFT TURN LANE AT S.R434

Department:	Public Works Department	Division:	Public Works Admin	Project #:	PW1806
Location:	Mitchell Hammock and SR434				
Project Status:	New			Priority:	High
Strategic Goal:	Mobility and Transportation				
Objective:	Develop connectivity for all types of vehicles and for pedestrians				

DESCRIPTION/JUSTIFICATION	
Currently, Mitchell Hammock Road and SR 434 has a single left-turn lane going onto 434 (westbound). The project will develop a dual-turn lane in place of the single left-turn lane in order to better facilitate the flow of traffic onto 434 from MHR. (\$25k fy22/23 for consulting svcs)	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	197,475	-	-	-	-	-	-	-
Construction	-	500,000	-	-	-	-	-	500,000
Other	-	25,000	-	-	-	-	-	25,000
Total Project Costs	\$ 197,475	\$ 525,000	\$ -	\$ 525,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	197,475	525,000	-	-	-	-	-	525,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 197,475	\$ 525,000	\$ -	\$ 525,000				

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	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	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500	\$ 13,500

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD BLVD IMPROVEMENT PROJECT

Department: Public Works Department	Division: Public Works Admin	Project #: N/A
Location:		
Project Status: New		Priority: Please Select
Strategic Goal: Mobility and Transportation		
Objective: Please Select 2nd		

DESCRIPTION/JUSTIFICATION
Lockwood Blvd Improvements Project to be determined from analysis which will be finalized in the first quarter of fiscal year 22/23.

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	250,000	-	-	-	-	-	250,000
Construction	-	-	1,000,000	1,000,000	-	-	-	2,000,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 250,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,250,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	-	250,000	1,000,000	1,000,000	-	-	-	2,250,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 250,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,250,000

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD/OLD LOCKWOOD IMPROVEMENTS

Department:	Public Works Department	Division:	Public Works Admin	Project #:	N/A
Location:	Lockwood Rd/Old Lockwood Rd				
Project Status:	Please Select	Priority:	Please Select		
Strategic Goal:	Mobility and Transportation				
Objective:	Continue implementing Transportation Master Plan				

DESCRIPTION/JUSTIFICATION	
Traffic roundabout for the Lockwood Road/Old Lockwood Road intersection as identified in the City Transportation Master Plan. This is a Transportation Master Plan recommended improvement to enhance roadway operations at that intersection.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	180,000	-	-	-	-	-	180,000
Construction	-	-	1,000,000	-	-	-	-	1,000,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 180,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,180,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	-	180,000	1,000,000	-	-	-	-	1,180,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 180,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,180,000

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	500	500	500	2,500	4,000
Operating	-	-	-	1,000	1,000	1,000	5,000	8,000
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500	\$ 12,000

Ten Year CIP

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

C.R. 426 SIDEWALK

Department: Public Works Department	Division: Public Works Admin	Project #: PW2216
Location:		
Project Status: New		Priority: Please Select
Strategic Goal: Mobility and Transportation		
Objective: Promote connections to regional multi-modal systems		

DESCRIPTION/JUSTIFICATION

A new sidewalk extension along County Road 426 beginning at Shane Kelly Park and extending to Lockwood Road along the south right of way. This is an infill project approximately 1,000 feet in length and will provide a safe means of pedestrian access to Shane Kelly Park via County Road 426 from Lockwood Road.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	250,000	-	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 250,000</i>	<i>\$ -</i>	<i>\$ 250,000</i>				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	-	250,000	-	-	-	-	-	250,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 250,000</i>	<i>\$ -</i>	<i>\$ 250,000</i>				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	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

C.R. 419 SIDEWALK

Department: Public Works Department	Division: Public Works Admin	Project #:
Location:		
Project Status: New		Priority: Please Select
Strategic Goal: Mobility and Transportation		
Objective: Promote connections to regional multi-modal systems		

DESCRIPTION/JUSTIFICATION

Construct ADA compliant sidewalks.
Sidewalk improvements along Lockwood Road between CR419 and the Econlockhatchee Bridge to enhance pedestrian access and improve safety.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	115,000	-	-	-	-	-	115,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 115,000	\$ -	\$ 115,000				
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
3rd Gen Sales Tax Fund	-	115,000	-	-	-	-	-	115,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 115,000	\$ -	\$ 115,000				

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Information Technology Fund (320)

TECHNOLOGY REPLACEMENT FUND 320								
[2] Major Capital Project Name [31]/[4]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
Time Management System Upgrade	-	44,160	-	-	-	-	-	44,160
Capital Outlay [31]/[4]								
F Desktop computer replacement	-	75,000	75,000	75,000	75,000	75,000	-	375,000
F Network Infrastructure	-	40,000	-	-	-	-	125,000	165,000
F Toughbook replacement program PD	-	210,000	-	-	-	225,000	-	435,000
Nexgen replacement	-	-	-	-	-	60,000	-	60,000
Firewall replacement	-	-	25,000	-	-	-	25,000	50,000
VDI server cluster replacement	-	-	-	-	30,000	-	-	30,000
VDI host replacement	-	-	-	40,000	-	-	45,000	85,000
Dell server replacement	-	-	-	20,000	-	-	25,000	45,000
Desktop phone replacement	-	-	-	-	-	-	-	-
F Thin client replacement	-	5,000	-	5,000	-	5,000	5,000	20,000
Data Center UPS replacement	-	-	-	30,000	-	-	30,000	60,000
Cisco wireless controller replacement	-	-	-	-	-	25,000	-	25,000
Microsoft Exchange replacement	-	-	-	-	-	-	-	-
F Call Manager UM replacement Cloud	-	50,000	-	-	-	-	-	50,000
F Genetec Server replacement	-	20,000	-	-	-	-	25,000	45,000
DS Electronic interface-ARPA	-	250,000	-	-	-	-	-	250,000
Round Lake Park Broadband	35,000	-	-	-	-	-	-	-
Elect Access Limitation-ARPA	-	200,000	-	-	-	-	-	200,000
Total Capital Budgets	35,000	894,160	100,000	170,000	105,000	390,000	280,000	1,939,160
Source of Funds								
Technology Replacement Fund	-	444,160	100,000	170,000	105,000	390,000	280,000	1,489,160
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	35,000	450,000	-	-	-	-	-	450,000
Total Source of Funds	35,000	894,160	100,000	170,000	105,000	390,000	280,000	1,939,160

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

Utility Funds (401-409)

UTILITY FUNDS 401-409								
[2] Major Capital Project Name [3]/[4]	Uncommitted	New						Total
	Appropriations	Appropriation:						
	FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
Waverlee Woods/Kingsbridge East	58,241	250,000	-	-	-	-	-	250,000
Twin Rivers Reclaimed Retrofit - Ph 1	-	-	-	250,000	2,250,000	-	-	2,500,000
Twin Rivers Reclaimed Retrofit - Ph 2	-	-	-	-	-	250,000	2,500,000	2,750,000
Riverside Reclaimed Retrofit	-	-	-	-	-	-	3,400,000	3,400,000
F Renewal And Replacement	-	1,789,816	1,390,000	1,340,000	1,290,000	1,340,000	5,380,000	12,529,816
Septic To Sewer Study	-	-	250,000	-	-	-	-	250,000
Convert Am Jones To A Reject Storage	-	300,000	3,150,000	-	-	-	-	3,450,000
2.7 M.G Reclaimed Wtr Storage Tank	-	300,000	300,000	3,050,000	-	-	-	3,650,000
Convert Golf Course Stormwater Lake 5	-	-	-	100,000	1,250,000	-	-	1,350,000
Lockwood Master Lift Station Phase 2	-	150,000	1,000,000	-	-	-	-	1,150,000
OWRF Process & Hydraulic	4,649	-	-	-	-	-	-	-
Public Works Complex Ph 3	-	-	1,575,000	-	-	-	-	1,575,000
Disk Filters	10,000	800,000	-	-	-	-	-	800,000
WMHWTP Process Impr-ARPA	4,859,600	4,859,600	-	-	-	-	-	4,859,600
Reject Force Main For O.W.R.F	-	250,000	3,000,000	-	-	-	-	3,250,000
Wastewater Master Plan Projects	-	100,000	100,000	100,000	100,000	100,000	-	500,000
Pw Maintenance Yard Improvement	-	100,000	-	-	-	-	-	100,000
Utility Cyber Security-ARPA	-	100,000	-	-	-	-	-	100,000
City Well Field Security-ARPA	-	250,000	-	-	-	-	-	250,000
Water/Wastewater Rate Study	60,000	-	-	-	-	-	-	-
Long Acres Force Main Impr	-	50,000	-	-	-	-	-	50,000
Oviedo Blvd Reclaimed Water Extension	491,774	500,000	-	-	-	-	-	500,000
WMHWTP Improvements 2018	545,890	50,000	-	-	-	-	-	50,000
Live Oak Reserve Force Main Replacement	-	750,000	-	-	-	-	-	750,000
Lockwood L.S. Force Main-Ph1	876,397	-	-	-	-	-	-	-
2.0 M.G. Reclaimed Water Storage Tank	1,993,281	-	-	-	-	-	-	-
OWRF Chlorine Chambers Rehab	265,000	-	-	-	-	-	-	-
Alafaya-Chapman Main Looping Study	35,000	-	-	-	-	-	-	-
2.5 M.G Potable Wtr Strg Tank	2,264,310	-	-	-	-	-	-	-
Chlorine Dioxide/G.A.C.-Bench Test	74,874	-	-	-	-	-	-	-
Americas Water Infrastr Act	50,000	-	-	-	-	-	-	-
Oviedo Forest Looping Study	35,000	-	-	-	-	-	-	-
Lift Station #7 Relocation	150,000	-	1,000,000	-	-	-	-	1,000,000
Perc Pond Alternative Study	75,000	-	-	-	-	-	-	-
Engineering Standard Manual	50,000	-	-	-	-	-	-	-
Public Works Building Improvements	-	35,000	-	-	-	-	-	35,000
Capital Outlay [3]/[4]								
F Vehicle Replacement (Utilities)	-	725,000	487,000	642,000	825,000	384,000	1,674,000	4,737,000
F New Water Meters	-	75,000	75,000	75,000	75,000	75,000	150,000	525,000
Total Capital Budgets	12,655,816	11,434,416	12,327,000	5,557,000	5,790,000	2,149,000	13,104,000	50,361,416
Source of Funds								
Water and Sewer Fund	2,971,977	4,704,816	6,740,000	1,440,000	1,390,000	1,440,000	5,380,000	21,094,816
Renewal & Repl Fund	-	370,000	-	-	-	-	-	370,000
Vehicle Repl Fund	-	725,000	487,000	642,000	825,000	384,000	1,674,000	4,737,000
Water Impact Fee Fund	-	75,000	75,000	75,000	75,000	75,000	150,000	525,000
Sewer Impact Fee Fund	1,651,774	-	-	-	-	-	-	-
SRF Loan	-	-	-	250,000	2,250,000	250,000	5,900,000	8,650,000
2020A Util Rev Ref Bonds	3,172,465	50,000	-	-	-	-	-	50,000
New Debt	-	300,000	5,025,000	3,150,000	1,250,000	-	-	9,725,000
ARPA Fund [4]	4,859,600	5,209,600	-	-	-	-	-	5,209,600
Total Source of Funds	12,655,816	11,434,416	12,327,000	5,557,000	5,790,000	2,149,000	13,104,000	50,361,416

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

RENEWAL AND REPLACEMENT

Department: Public Works Department	Division: Please Select	Project #: N/A
Location: City-wide		
Project Status: Replacement Program		Priority: High
Strategic Goal: Natural and Built Systems		
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 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	1,789,816	1,390,000	1,340,000	1,290,000	1,340,000	5,380,000	12,529,816
Total Project Costs	\$ -	\$ 1,789,816	\$ 1,390,000	\$ 1,340,000	\$ 1,290,000	\$ 1,340,000	\$ 5,380,000	\$ 12,529,816
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Water and Sewer Fund	-	1,419,816	1,390,000	1,340,000	1,290,000	1,340,000	5,380,000	12,159,816
Renewal & Repl Fund	-	370,000	-	-	-	-	-	370,000
Vehicle Repl Fund	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bonds	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 1,789,816	\$ 1,390,000	\$ 1,340,000	\$ 1,290,000	\$ 1,340,000	\$ 5,380,000	\$ 12,529,816

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Utility Funds (401-409)

Renewal and Replacement Details

<u>Distribution System (406-3303)</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2028/32</u>	<u>Total</u>
Fire Hydrant repair/maintenance	25,000	25,000	25,000	25,000	25,000	25,000	225,000
Commercial meter maint/replacement	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Residential meter maint/replacement	75,000	75,000	75,000	75,000	75,000	75,000	675,000
Sentinal Water Monitoring Enhancemnt	25,000	25,000	25,000	25,000	25,000	25,000	225,000
Boxes and Fittings	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Valve Hot Taps	40,000	40,000	40,000	40,000	40,000	40,000	360,000
General Repair and Maintenance	15,000	70,000	70,000	70,000	70,000	70,000	575,000
Ground Radar Machine	30,000	-	-	-	-	-	
Total	310,000	335,000	335,000	335,000	335,000	335,000	2,960,000
<u>Water Plant (406-3302)</u>							
Painting pipes	25,000	25,000	25,000	25,000	25,000	25,000	225,000
Rehab/Paint Wells	55,000	55,000	55,000	55,000	55,000	55,000	495,000
2 FDA Blower Rebuilds (CECO Environmental)	-	100,000	-	-	-	-	220,000
Ammonia pump skid replacement	50,000	-	-	-	-	-	50,000
General repair and maintenance	40,000	65,000	65,000	65,000	65,000	65,000	560,000
Total	170,000	245,000	145,000	145,000	145,000	145,000	1,550,000
<u>Wastewater System (406-3501)</u>							
Rebuild LS Control & Piping	300,000	115,000	115,000	115,000	115,000	115,000	1,220,000
L/S motor, pump and valve replacement	150,000	90,000	90,000	90,000	90,000	90,000	870,000
Manhole Rehab/Smoke Testing	75,000	35,000	35,000	35,000	35,000	35,000	355,000
General repair and maintenance	75,000	75,000	75,000	75,000	75,000	75,000	675,000
MX Fuel Rocket tower/light charger	4,000	-	-	-	-	-	4,000
Upgrade SCADA System-HydraLink	345,816	-	-	-	-	-	345,816
Total	949,816	315,000	315,000	315,000	315,000	315,000	3,469,816
<u>Wastewater Plant (406-3503)</u>							
General repair and maintenance	25,000	110,000	110,000	110,000	110,000	110,000	905,000
Welding & painting of pipes & tanks	45,000	45,000	45,000	45,000	45,000	45,000	405,000
Reuse Pumping Station VFD Repl.	15,000	-	15,000	-	15,000	-	75,000
L/S motor, pump and valve replacement	90,000	90,000	90,000	90,000	90,000	90,000	810,000
Lift Station Rehab	35,000	-	35,000	-	35,000	-	175,000
Blower Repair/Replacement	25,000	25,000	25,000	25,000	25,000	25,000	225,000
Bypass pumping for critical repump	75,000	75,000	75,000	75,000	75,000	75,000	675,000
Total	310,000	345,000	395,000	345,000	395,000	345,000	3,270,000
Total	1,739,816	1,240,000	1,190,000	1,140,000	1,190,000	1,140,000	11,279,816
<u>General Contingency</u>	50,000	150,000	150,000	150,000	150,000	150,000	1,250,000
Total Funding Request	1,789,816	1,390,000	1,340,000	1,290,000	1,340,000	1,290,000	12,529,816

Ten Year CIP

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

WATER AND SEWER VEHICLE/EQIP REPLACEMENT

Department: Public Works Department **Division:** Water and Wastewater **Project#** N/A
Location:
Project Status: Replacement
Strategic Goal: Safety and Security
Objective: Maintain up-to-date equipment and appropriate facilities

DESCRIPTION/JUSTIFICATION

Division	Fleet #	Year	Make	Model	Est. Cost
3501	4738	2013	Aquatech	Vac Truck	\$515,000
3503	4326	2005	Volvo	VHD Rollof Truck	\$210,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Equipment	-	725,000	487,000	642,000	825,000	384,000	1,674,000	4,737,000
Total Project Costs	\$ -	\$ 725,000	\$ 487,000	\$ 642,000	\$ 825,000	\$ 384,000	\$ 1,674,000	\$ 4,737,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Veh replacement Fund (407)	-	725,000	487,000	642,000	825,000	384,000	1,674,000	4,737,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 725,000	\$ 487,000	\$ 642,000	\$ 825,000	\$ 384,000	\$ 1,674,000	\$ 4,737,000

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.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Stormwater Fund (410)

STRMWATER FUND 410								
[2] Major Capital Project Name [3]/[4]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2021-22[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
Allendale Drainage Improvements	-	-	150,000	-	-	-	-	150,000
Panther Street Ditch Piping-Ph 3	305,762	-	-	-	-	-	-	-
F Lake Charm Drainage Improvements	-	50,000	50,000	-	-	-	-	100,000
Twin Rivers Blvd Drainage Imp	26,201	-	-	-	-	-	-	-
Shaffer Trail Pipe Lining	68,108	-	-	-	-	-	-	-
Alafaya Woods Infrastructure Lining	150,000	-	-	-	-	-	-	-
F Stormwater Masterplan Impr Project:	-	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
F Mckinnon Ditch Piping Project	-	250,000	-	-	-	-	-	250,000
F Live Oak/Raywood Pond Impr	-	50,000	-	-	-	-	-	50,000
Pipe Lining	248,238	-	-	-	-	-	-	-
Shed Street Drainage Improvements	1,550	-	-	-	-	-	-	-
Capital Outlay [3]/[4]								
F Vehicle Replacements (Stormwater)	-	158,000	1,233,000	323,000	385,000	250,000	1,340,000	3,689,000
Total Capital Budgets	799,859	808,000	1,733,000	623,000	685,000	550,000	1,640,000	6,039,000
Source of Funds								
Stormwater Fund	799,859	650,000	500,000	300,000	300,000	300,000	300,000	2,350,000
Vehicle Replacement Fund	-	158,000	1,233,000	323,000	385,000	250,000	1,340,000	3,689,000
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds	799,859	808,000	1,733,000	623,000	685,000	550,000	1,640,000	6,039,000

[1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022

[2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.

[4] Projects denoted with "ARPA " are funded in 2021-22. Funding for 2022-23 is contingent upon receipt of the second ARPA allocation.

Ten Year CIP

Stormwater Fund (410)

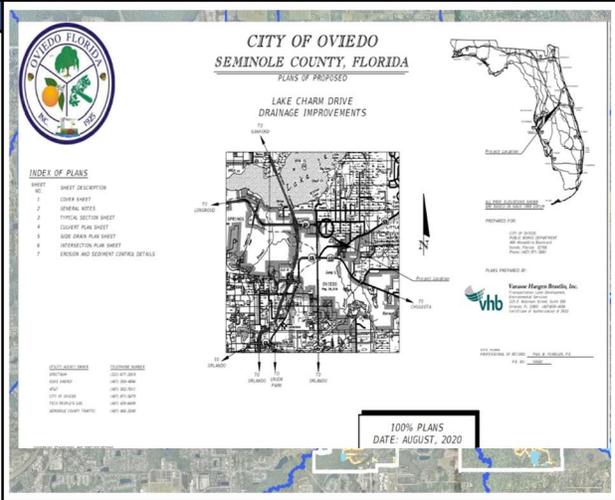
CAPITAL IMPROVEMENT PROGRAM DETAIL

LAKE CHARM DRAINAGE IMPROVEMENTS

Department:	Public Works Department	Division:	SW Capital Projects	Project #:	PW1908
Location:	Lake Charm Drive			Priority:	High
Project Status:	New				
Strategic Goal:	Natural and Built Systems				
Objective:	Maintain and enhance stormwater management				

DESCRIPTION/JUSTIFICATION

The Lake Charm Drainage Project area is also located along Lake Charm Dr and is at the entrance locations of two subdivisions: The Preserve at Lake Charm and Retreat at Lake Charm. Currently, the pavement area does not properly drain to the adjacent swales. The proposed improvements include milling & resurfacing the area and adding valley curb and a median flume to properly drain the intersection into the adjacent swales.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	27,400	50,000	50,000	-	-	-	-	100,000
Construction	294,833	-	-	-	-	-	-	-
Other	5,330	-	-	-	-	-	-	-
Total Project Costs	\$ 327,563	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Stormwater Fund	327,563	50,000	50,000	-	-	-	-	100,000
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 327,563	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

STORMWATER MASTERPLAN IMPROVEMENT PROJECTS

Department:	Public Works Department	Division:	Stormwater Maintenance	Project #:	N/A
Location:				Priority:	High
Project Status:	New				
Strategic Goal:	Natural and Built Systems				
Objective:	Review infrastructure master plans				

DESCRIPTION/JUSTIFICATION	
Various projects as identified by the Stormwater Master Management Plan.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 300,000	\$ 1,800,000					
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Stormwater Fund	-	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 300,000	\$ 1,800,000					

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

MCKINNON DITCH PIPING PROJECT

Department: Public Works Department	Division: Stormwater Maintenance	Project #: PW2212
Location:		
Project Status: New		Priority: Please Select
Strategic Goal: Natural and Built Systems		
Objective: Eliminating existing infrastructure deficits		

DESCRIPTION/JUSTIFICATION
The existing ditch extending from McKinnon Avenue east to Pond 140, within the Alafaya Woods Subdivision is experiencing erosion issues. The ditch conveys stormwater runoff from the west via a 36-inch culvert under McKinnon Avenue and 24-inch and 19-inch x 30-inch pipes along a drainage easement from Gould Place. The engineering scope of work will include Data Collection and Field Review, Topographic Survey, Preliminary Engineering Analysis, and Preparation of Preliminary Engineering Report

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	250,000	-	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Stormwater Fund	-	250,000	-	-	-	-	-	250,000
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LIVE OAK/RAYWOOD POND IMPROVEMENTS

Department:	Public Works Department	Division:	Stormwater Maintenance	Project #:	N/A
Location:				Priority:	High
Project Status:	New				
Strategic Goal:	Natural and Built Systems				
Objective:	Maintain and enhance stormwater management				

DESCRIPTION/JUSTIFICATION	
Redesign of a retention area in Live Oak that has a history of problematic maintenance.	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	50,000	-	-	-	-	-	50,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Stormwater Fund	-	50,000	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Vehicle Replacement Fund (407) Stormwater

CAPITAL IMPROVEMENT PROGRAM DETAIL

STORMWATER VEHICLE/EQUIP REPLACEMENT

Department: Public Works Department **Division:** Stormwater **Project #** N/A
Location:
Project Status: Replacement
Strategic Goal: Safety and Security
Objective: Maintain up-to-date equipment and appropriate facilities

DESCRIPTION/JUSTIFICATION

Division	Fleet #	Year	Make	Model	Est. Cost
3802	4217	2010	Trail King	Equipment Trailer	\$ 30,000
3802	4199	2010	Cat	308D Excavator	\$ 128,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Equipment	-	158,000	1,233,000	323,000	385,000	250,000	1,140,000	3,489,000
Total Project Costs	\$ -	\$ 158,000	\$ 1,233,000	\$ 323,000	\$ 385,000	\$ 250,000	\$ 1,140,000	\$ 3,489,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Veh replacement Fund (407)	-	158,000	1,233,000	323,000	385,000	250,000	1,140,000	3,489,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 158,000	\$ 1,233,000	\$ 323,000	\$ 385,000	\$ 250,000	\$ 1,140,000	\$ 3,489,000

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.

Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -							

Ten Year CIP

Fleet Fund (504)

FLEET REPLACEMENT FUND FUND 504								
[2] Major Capital Project Name ^{[3]/[4]}	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2021-22 ^[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2028-32	
F 4 Post Drive On Style Lift	-	45,000	-	-	-	-	-	45,000
Capital Outlay ^{[3]/[4]}								
Air Conditioning Machine - New R1234yf Refrigerant		10,000	-	-	-	-	-	10,000
Total Capital Budgets	-	55,000	-	-	-	-	-	55,000
Source of Funds								
Fleet Fund		55,000	-	-	-	-	-	55,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	-	55,000	-	-	-	-	-	55,000

Notes:

- [1] Uncommitted Appropriation FY2021-22 represent remaining balances on projects that are active in FY2021-22. Balances are updated as of 06/30/2022.
- [2] Items denoted with an "F" are funded in the FY 2022-23 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2022-23 Budget. Forms are not required for capital outlay requests.
- [4] Projects denoted with "ARPA Funded" will receive funding from the American Rescue Plan in fiscal years 2021-22 and 2022-23.

Ten Year CIP

Fleet Fund (504)

CAPITAL IMPROVEMENT PROGRAM DETAIL

4 POST DRIVE ON STYLE LIFT

Department:	Fleet Maintenance	Division:	Fleet Maintenance	Project #:	N/A
Location:	1651 Evans Street			Priority:	High
Project Status:	Replacement				
Strategic Goal:	Safety and Security				
Objective:	Maintain up-to-date equipment and appropriate facilities				

DESCRIPTION/JUSTIFICATION	
<p>We are wanting to replace our current 2 post style lift with a drive-on style 4 post lift. The current lifts we have are rated up 15,000 lbs and does not support our longer wheelbase units, such as crane trucks, without emptying all of the equipment carried by the operator and adding additional support at the rear of the vehicle to keep it from tipping. The 18,000lb 4 post drive on style lift will greatly increase the safety as well as the productivity in the shop by allowing a technician to simply drive a unit onto the lift and then utilize the built in rolling jack system to lift the vehicle safely, even when working on our longest units. The extra weight capacity will aid in our productivity as well by allowing the equipment to be left in the unit and not transferred for regular service. By replacing the existing lift with the drive on style, there is a potential to cut the cost of outside repairs that would had to have been performed by a facility with this style and rated lift.</p>	

PROJECT EXPENDITURES/FUNDING SOURCES								
Project Costs	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	45,000	-	-	-	-	-	45,000
<i>Total Project Costs</i>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Source of Funds	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Fleet Fund	-	45,000	-	-	-	-	-	45,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000

OPERATIONAL IMPACT								
No additional operating impact costs are expected related to this project.								
Operational Impact	Prior Years	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 28-32	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Operating Impact for Capital Projects 10 Year Summary

Operating Impact for Capital Improvement Projects funded in FY 2022-23		FY 22/23 Proposed	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 28-32 Projected	Estimated Total Cost
Total		\$ 7,000	\$ 11,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 72,500	\$ 134,500
Operating Impact - Five Year								
Transportation Impact Fee Fund (102)								
MHR West Bound Turn Ln at Alafaya Woods		-	1,500	1,500	1,500	1,500	7,500	13,500
Personnel	Roadway Maintenance	-	500	500	500	500	2,500	4,500
Operating	Materials	-	1,000	1,000	1,000	1,000	5,000	9,000
Lockwood/MHR Turn Ln Imp		-	1,500	1,500	1,500	1,500	7,500	13,500
Personnel	Roadway Maintenance	-	500	500	500	500	2,500	4,500
Operating	Materials	-	1,000	1,000	1,000	1,000	5,000	9,000
Local Option Gas Tax Fund (105)								
North Lockwood Right Turn Lane		-	-	1,500	1,500	1,500	7,500	12,000
Personnel	Roadway Maintenance	-	-	500	500	500	2,500	4,000
Operating	Materials	-	-	1,000	1,000	1,000	5,000	8,000
3rd Generation Sales Tax Fund (304)								
MHR Left Turn Ln at SR 434		-	1,500	1,500	1,500	1,500	7,500	13,500
Personnel	Roadway Maintenance	-	500	500	500	500	2,500	4,500
Operating	Materials	-	1,000	1,000	1,000	1,000	5,000	9,000
Lockwood/Old Lockwood Improvements		-	-	1,500	1,500	1,500	7,500	12,000
Personnel	Roadway Maintenance	-	-	500	500	500	2,500	4,000
Operating	Materials	-	-	1,000	1,000	1,000	5,000	8,000
Information Technology Fund (320)								
Site Secure camera and burglar PD		7,000	7,000	7,000	7,000	7,000	35,000	70,000
Operating	Security monitoring	7,000	7,000	7,000	7,000	7,000	35,000	70,000



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APPENDIX

Glossary of Terms

ACCRUAL

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.

AFG

Assistance to Firefighters Grant. Federal Emergency Management Agency (FEMA) grant to meet the firefighting and emergency response needs of fire departments and non-affiliated emergency medical service organizations.

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 ASSETS

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

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

Glossary of Terms

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.

CARES ACT

Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is an economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

CASH BASIS

A basis of accounting under which transactions are recognized only when cash changes hands.

CLP

Center Lake Park

CRA

Community Redevelopment Agency

CRS

Community Rating System is a part of the National Flood Insurance Program (NFIP) and awards discounts on flood insurance premiums based on communities' efforts to mitigate flood damage.

DEBT SERVICE

Payments of annual principal and interest on long and short-term debt issues of the City.

DEPRECIATION

1) Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; 2) The portion of the cost of a capital asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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.

FRDAP

The Land and Recreation Grants staff administers grants to local governments through the Florida Recreation Development Assistance Program (FRDAP). This competitive, reimbursement grant program provides financial assistance for acquisition or development of land for public outdoor recreation.

EOC

Emergency Operation Center

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

Glossary of Terms

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).

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

Glossary of Terms

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.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Conventions, norms, rules and procedures that serve as a standard for fair presentation of financial statements.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)

A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.

ISO

An ISO fire rating, also referred to as a fire score or Public Protection Classification (PPC), is a score from one to 10 that indicates how well-protected your community is by the fire department.

LDC

Land Development Code

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.

OOTP

Oviedo on the Park. Also referred to as Center Lake Park. Located within the park are Oviedo Cultural Center and Amphitheatre.

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.

OSC

Oviedo Sports Complex

PERSONAL SERVICES EXPENSE

Expenses for salaries, wages, workers compensation, health/life insurance and retirement contributions provided to employees of the City.

POTUS

President of the United States

PRM

Public Risk Management. Member-owned, self-insured, Not-for-Profit organization that provides property and casualty insurance to Florida counties, cities, towns and special districts.

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

Glossary of Terms

multiplying the millage rate by the value of real or personal property expressed per thousand.

RFP

A request for proposal is a document that solicits proposal, often made through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset, to potential suppliers to submit business proposals.

RFQ

Request for quotation is a business process in which a company or public entity requests a quote from a supplier for the purchase of specific products or services.

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.

SKP

Shane Kelly Park

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.

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).