

CITY OF OVIEDO

PROPOSED ANNUAL BUDGET FOR THE 2023-24 FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024



CITY COUNCIL

Megan Sladek

Mayor

Jeff Boddiford

Councilmember

Bob Pollack

Councilmember

Keith Britton

Councilmember

Natalie Teuchert

Councilmember

Bryan Cobb

City Manager

Jerry Boop

Finance Director

Kelly R. Jones

Assistant Finance Director

Nadia Todor

Budget Officer

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CITY OF OVIEDO FLORIDA

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July 30, 2023

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

Respectfully submitted is the FY 2023-24 Proposed Annual Budget. The total Proposed Budget for all City funds combined is \$90.20 million, an increase of \$5,155,991 from the FY 2022-23 Adopted Budget. Exclusive of interfund transfers, the total FY 2023-24 Proposed Budget of \$81.96 million is \$5,584,704, or 7.31%, more than the FY 2022-23 Adopted Budget.

Budget Outlook:

The City of Oviedo FY 2023-24 Proposed Budget strives to deliver the best financial plan without raising the millage rate or reducing the outstanding level of service provided to our citizens. This is a monumental task as the City continues to face challenges such as high inflation, a volatile labor market, increased costs for utilities and supplies, and infrastructure damages caused by Hurricane Ian. The strong financial position of the City has helped tremendously in the recovery from Hurricane Ian, which caused substantial damage to the Riverside Sports Complex and several stormwater facilities. The repairs are under way and will continue into FY 2023-24. In addition, the City has taken a comprehensive look at its operations and personnel. The FY 2023-24 Proposed Budget incorporates those changes that are aiming to improve service and produce long-term savings. Additional details and summary information is provided in the sections below.

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 5.3440 mills. Ad Valorem revenues show a 7.53% increase over the FY 2022-23 Adopted Budget.
- State Revenue Share and Half Cent Sales Taxes have rebounded from the precipitous decline caused by COVID-19. These revenues are projected to increase moderately by 5.00% over the FY 2022-23 Adopted Budget.
- Hurricane Ian caused substantial damage to the Riverside Sports Complex. The reconstruction has started and will continue into FY2023-24. As a result of the damage, the Riverside activity fees have declined. The FY 2023-24 Proposed budget is projecting \$1,586,420 in Recreation Activity Fees. This is a decline of 2.94% over FY 2022-23 Adopted Budget.

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 increased slightly year-over-year due to enhanced fuel efficiencies. Gas Tax revenues are projected to increase \$4,425, or 0.63%, in FY 2023-24 as compared to the FY 2022-23 Adopted Budget.

3rd Generation Sales Tax Revenues

In 2014, Seminole County Voters approved the 3rd Generation Penny Sales Tax Referendum. The tax went into effect on January 1, 2015, and will expire on December 31, 2024. The FY 2023-24 Proposed Budget projects a 9.32% increase as compared to the FY 2022-23 Adopted Budget.

American Rescue Plan Act Fund (Grant Revenue)

On March 22, 2021, President Joseph R. Biden Jr. signed into law the American Rescue Plan Act of 2021 (ARPA). Allocated within this Legislation was \$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 \$20,965,734 in FY 2021-22. Unspent funds were carried over into FY 2022-23 and will be carried over into future fiscal years until the projects are completed. 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. With the allocation of the first ARPA payment, City Council elected to fund facilities maintenance, and improvements to infrastructure and amenities to ensure upkeep and replacement of critical municipal assets. The remaining \$10,965,734 will be used to fund utility capital projects. ARPA grant revenue has and will continue to provide for significant improvements to the City's infrastructure.

FY 2023-24 PROPOSED BUDGET OVERVIEW

At its July 17, 2023 meeting, City Council adopted Resolution No. 4352-23 setting the tentative millage rate of 5.4750 mills pursuant to Section 200.065(4), Florida Statutes. 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.

The FY 2023-24 Proposed Budget is predicated on maintaining the FY 2022-23 total City millage rate which is comprised of the Operating Millage and the General Obligation Bond Millage. The total millage rate was 5.4750 mills in FY 2022-23, and remains unchanged at 5.4750 mills in FY 2023-24. While the total millage rate remains the same, an adjustment has been made to each type of millage rate. On September 18, 2023, the City Council will formally establish the final millage rates to be levied for FY 2023-24.

The General Obligation Bond Millage rate is based on a formula using the City's annual General Obligation debt service payments divided by the City's current gross taxable value. 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 Operating Millage Rate. Based on this, the proposed budget is established using the reduction in the General Obligation Bond Millage Rate and increasing the Operating Millage Rate by 0.0090 mills from 5.3350 mills to 5.3440 mills to support General Fund operations. Setting the millage rate for the General Fund at 5.3440 mills will result in a citywide tax increase of 7.4840% above the rolled back rate of 4.9719 mills.

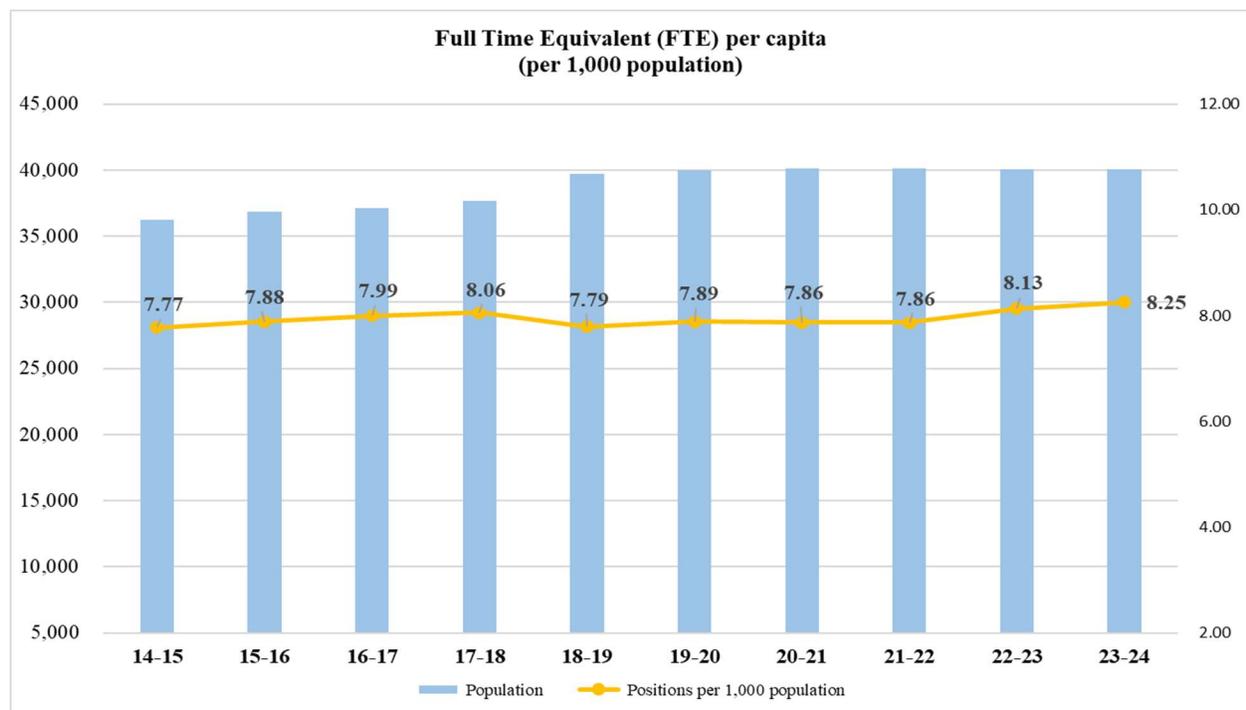
The Gross Taxable Value for 2023 increased by \$278,577,152, or 7.64%, over the 2022 Final Gross Taxable Value. With the exception of modest increases projected for the Utility Service Taxes; Franchise Fees Licenses Permits and Fees; State Revenue Share; Half Cent Sales Tax; all other revenues are either flat or declining.

When preparing for the upcoming fiscal year, staff prepared financial trend projections for FY 2023-24 which were used by the City Departments in the development of the FY 2023-24 Annual Budget. Subsequently, they were required to submit "similar service level" proposals for the year. Exceptions were made for fixed costs, and employee costs such as health insurance, pensions and incentives, which were calculated separately by the Budget Office.

FY 2023-24 PROPOSED BUDGET OVERVIEW, CONTINUED

The following “budget highlights” provide a concise summary of the FY 2023-24 Proposed Budget:

- ❖ Excluding new construction of \$12.95 million, the City’s tax base increased by \$265.6 million or 7.29%, 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 2022, adjusted by 3% for save our homes inflation, and less the \$50,000 homestead exemption, will pay approximately \$41 more in City property taxes in 2023.
- ❖ The size of the City’s workforce for FY 2023-24 is projected to increase from 325.825 FTE’s (full-time equivalent positions), in FY 2022-23 to 330.825 FTE’s, or by 5.0 FTE’s in FY 2023-24. The workforce (both full-time and seasonal) will have 49.025 more positions than it did in FY2014-15. The Employee to Citizen population ratio will be 8.25 per 1,000.



- ❖ The FY 2023-24 total payroll (salaries and benefits) for all operating funds of \$33,117,232 is \$1,659,707 or 5.28% more than the total adopted payroll for FY 2022-23.

The remaining portion of this transmittal letter presents a more detailed analysis of the budget, including analysis 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 and Wastewater Operating Fund, Workforce and Payroll, Capital Improvements Program and several supporting funds.

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

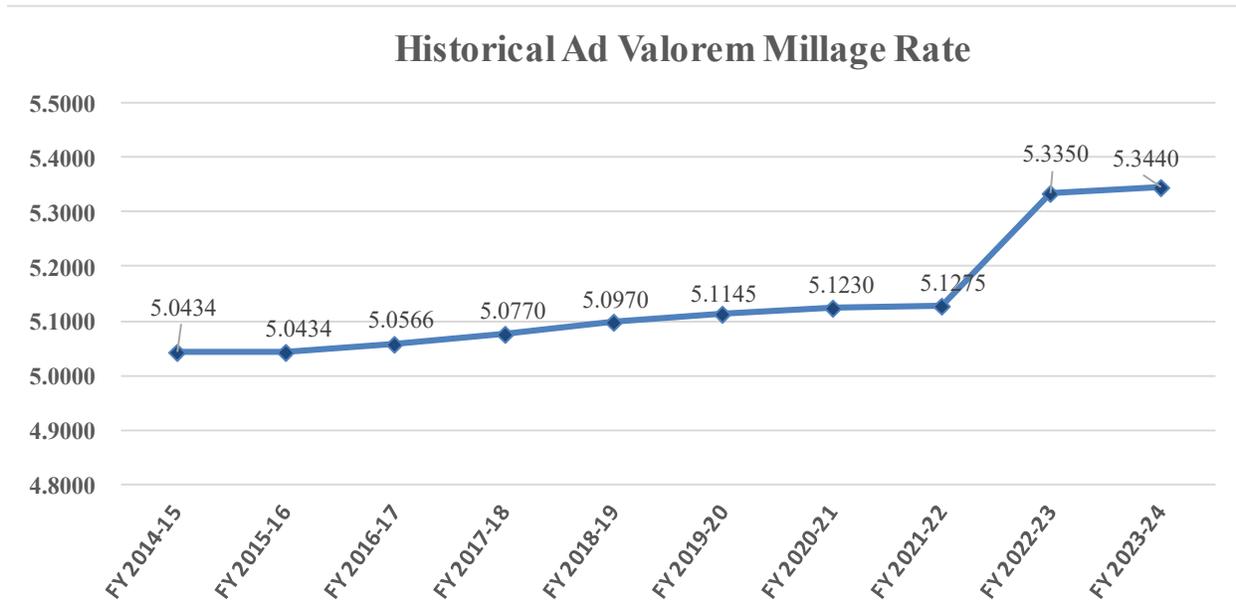
MILLAGE RATE HISTORY

The Proposed General Fund Operating millage rate for FY 2023-24 is 5.3440 mills. The Operating millage rate is 7.4840% greater than the rolled back millage rate of 4.9719 mills. The millage rate for the General Obligation Bond is 0.1310 mills. The combined millage rate for FY 2023-24 is 5.4750 mills, which remains consistent with the total combined millage rate in FY 2022-23.

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
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	3,326,843,346	15,674,499	3,318,645,591
2022	FY 2022-23	5.3350	0.1400	5.4750	3,655,148,934	17,848,249	3,644,581,259
2023	FY 2023-24	5.3440	0.1310	5.4750	3,923,158,411	19,191,630	3,923,158,411

* 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 21, 2023, the City's tax base increased by \$278.6 million or 7.64% compared to last year.

Annexations and the reassessment of existing real properties total 132.3 million in FY 2023-24, or 3.49% of the 2023 real property base.

The change in taxable values between 2022 and 2023 are reflected below for the major categories of real property. Inclusive of new construction valued at \$12.95 million, the total real property base increased \$271.9 million or 7.73%.

Real Property Category	2023 Taxable Value	2022 Taxable Value	% Change
Residential	2,935,045,976	2,706,682,055	8.44%
Commercial	714,634,796	676,876,994	5.58%
Industrial	55,844,322	51,426,030	8.59%
Institutional/Other	84,264,443	82,879,102	1.67%
Total *	3,789,789,537	3,517,864,181	7.73%

*excludes value of personal property

A summary of the changes in the entire tax base between 2014 and 2023 is depicted below:

SUMMARY OF TAX BASE DATA (all dollar amounts expressed in 1,000's)										
Budget Year	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	FY 23-24
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	3,644,581
Tax Year	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
New Construction	35,381	37,382	26,060	71,989	118,720	94,536	28,326	14,951	25,358	12,950
Annexations	-	-	-	-	-	-	-	-	-	-
Re-assessment of Existing Properties	13,692	18,163	21,577	59,568	40,130	38,584	14,401	(4,997)	184,428	132,259
Personal Property	83,815	88,508	85,028	94,942	114,954	119,616	136,212	123,409	126,717	133,369
Tax Base Net Change	132,888	144,053	132,665	226,499	273,804	252,736	178,939	133,363	336,503	278,577
Gross Taxable Value	2,038,802	2,178,362	2,304,710	2,524,563	2,792,450	3,035,244	3,205,522	3,326,843	3,655,149	3,923,158
FINAL Gross Taxable Value	2,034,309	2,172,045	2,298,064	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646	3,644,581	3,923,158
% Inc (Dec) from Previous Year Final	6.74%	6.77%	5.80%	9.60%	10.48%	8.77%	5.51%	3.92%	9.82%	7.64%
Operating Millage	5.0434	5.0434	5.0566	5.0770	5.0970	5.1145	5.1230	5.1275	5.3350	5.3440
Ad Valorem *	9,871	10,547	11,071	12,176	13,521	14,748	15,601	16,205	18,525	19,917
CRA Revenues	-	-	(152)	(228)	(354)	(505)	(532)	(531)	(677)	(725)
Total Ad Valorem Revenues	\$ 9,871	\$ 10,547	\$ 10,919	\$ 11,948	\$ 13,168	\$ 14,242	\$ 15,068	\$ 15,674	\$ 17,848	\$ 19,192

*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 2023-24, the Gross Taxable Value of the City is \$1.89 billion greater than the Final Gross Taxable Value seen in FY 2014-15.

GENERAL FUND

The total general fund budget is \$38,919,507, which is \$2,621,245 or 7.22% more than the FY 2022-23 Adopted Budget of \$36,298,262.

The FY 2023-24 Proposed Budget is comprised of state and city revenues, as well as, tax revenues based on the operating millage rate of 5.3440 mills, together these sources provide sufficient funds to accomplish the following:

- ✓ Maintains FY 2022-23 Service Levels,
- ✓ Funds a 5% salary increase for General Employees,
- ✓ Funds a 6% salary increase for Police bargaining employees,
- ✓ Funds a 5% salary increase for Fire bargaining employees,
- ✓ Funds an increase in benefit costs,
- ✓ Funds overtime costs,
- ✓ Funds a 30% increase in Workers Compensation rates,
- ✓ Funds a 30% 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 2023-24,
- ✓ 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 \$2,621,245 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 taxable value of the City of 7.64%, along with an increase in the Operating millage rate of 0.0090 mills. Non-Ad Valorem revenues (excluding transfers and fund balance) reflect an increase of \$936,843, or 5.90%, more than FY 2022-23 Adopted Budget. Transfers from several funds that are used to reimburse the General Fund for services provided, or offset expenses, decreased by \$70,500.

GENERAL FUND, CONTINUED

A comparison of the FY 2022-23 Adopted and FY 2023-24 Proposed budgets by major revenue category is depicted below:

Revenue Category	FY 2022-23	FY 2023-24	\$ Variance	% Variance
Ad Valorem	17,858,249	19,201,630	1,343,381	7.52%
Utility Taxes	4,848,144	5,007,804	159,660	3.29%
Business Receipt	137,400	146,130	8,730	6.35%
Licenses, Permits, Fees	2,927,710	3,111,421	183,711	6.27%
Intergovernmental	4,512,074	4,727,443	215,369	4.77%
Charges for Services	2,878,777	2,991,350	112,573	3.91%
Fines and Forfeitures	77,000	77,000	-	0.00%
Other Revenues	508,408	765,208	256,800	50.51%
Transfers in	2,550,500	2,480,000	(70,500)	-2.76%
Use of Fund Balance	-	411,521	411,521	0.00%
Total	\$ 36,298,262	\$ 38,919,507	\$ 2,621,245	7.22%

Property Taxes (General Fund)

The millage rate of 5.3440 mills will generate \$19,191,630 in property tax revenues (excluding delinquent tax payments of \$10,000) to support General Fund operations - an increase in property tax revenues of \$1,343,381 compared to the FY 2022-23 Adopted Budget. The FY 2023-24 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 2023-24 Proposed Budget: \$19,201,630 - at 5.3440 millage rate
- FY 2022-23 Adopted Budget: \$17,858,249 - at 5.3350 millage rate

Non-Ad Valorem Revenues

Total non-ad valorem revenues of \$16,826,356 are \$936,843 or 5.90% more than the FY 2022-23 non-ad valorem base of \$15,889,513. Increases are expected in the following:

Revenue	Increase
	\$159,660
	\$183,616
	\$8,825
	\$75,322
	\$140,047
	\$26,750
	\$135,339
	\$255,300

The increases were offset by decreases in Recreation Activity Fees of \$48,016.

The FY 2023-24 Proposed Budget includes a use of fund balance of \$411,521. 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 and will be targeted to the extent possible against funding one-time capital improvements. As capital expenditures total \$426,000 in the Proposed Budget, the use of fund balance of \$411,521 is within the standard established by Budget Policy Guidelines.

GENERAL FUND, CONTINUED

A comparison of the FY 2022-23 Adopted and FY 2023-24 Proposed budgets by major expenditure category is depicted below:

Expenditure Category	FY 2022-23	FY 2023-24	\$ Variance	% Variance
Salaries	18,908,435	19,883,251	974,816	5.16%
Benefits	1,675,757	1,855,874	180,117	10.75%
Overtime	788,225	811,280	23,055	2.92%
Health Insurance	4,013,933	4,202,915	188,982	4.71%
Workers Compensation	279,414	357,498	78,084	27.95%
Vehicle Replacement Fund	995,972	644,941	(351,031)	-35.25%
General Insurance	260,336	316,868	56,532	21.72%
Operating Expenses	7,851,797	9,213,589	1,361,792	17.34%
Capital Expenses	297,000	426,000	129,000	43.43%
Transfers Out	285,282	285,282	-	0.00%
Transfers Out - Debt	706,721	697,009	(9,712)	-1.37%
Reserve for Contingency	235,390	225,000	(10,390)	-4.41%
Total	\$ 36,298,262	\$ 38,919,507	\$ 2,621,245	7.22%

Debt Service and Lease Financing Support

Debt service and lease financing expenses decreased by \$9,712 from FY 2022-23. The decrease is due to the following:

- Adjustments to the Debt Service Cost on existing Bonds/Notes of \$9,712

The General Fund's share of debt service includes debt service payments of \$697,009, or 1.79%, of the FY 2023-24 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 2023-24 are projected at \$285,282, and remains unchanged from FY 2022-23 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, 2022 Annual Comprehensive Financial Report, reports the General Fund unassigned fund balance at \$14,605,276. Based on the FY 2022-23 Amended Budget, and the FY 2023-24 Proposed Budget, the ending unassigned fund balance at September 30, 2024 is projected to be \$11,396,542, or 30.04%, of FY 2023-24 budgeted expenditures, less transfers.

WATER AND WASTEWATER OPERATIONS

Revenues

The projected revenues for Water, Sewer, and Reclaimed Water for FY 2023-24 reflect a rate increase of 4% over the FY 2022-23 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. The City is currently working on a new Utility Revenue Sufficiency Study.

Expenses

The total operating budget for Water and Wastewater operations for FY 2023-24 (Water Production and Distribution, Wastewater and Reclaimed Water, Administration and Utility Billing & Customer Service) is \$11,993,831 which is a \$963,558 increase over the FY 2022-23 Adopted Budget. Significant changes to the FY2023-24 Proposed Budget include the following:

- Citywide salary increases of 5.00%,
- An increase in Workers Compensation and General Insurance of 30%.

Transfers

Transfers out of the Water and Wastewater Operating Fund are projected to decrease by \$409,210 in FY 2023-24. These include changes in the following:

- Decrease in the Transfer out to the General Government Debt Service Fund of \$203,
- Decrease in the Transfer out to the Utility Debt Service Fund of \$9,137
- Decrease in the Transfer out to the Renewal and Replacement Fund of \$399,870.

Total Budget

The total Proposed Budget for FY 2023-24 for the entire Utility System is \$25,191,754 compared to \$24,675,673 for FY 2022-23. This includes the Water and 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 and Wastewater Fund establish a working capital reserve equal to a minimum one hundred and twenty (120) days. The projected cash position on September 30, 2024, (not including capital reserves of \$3.55 million), is projected to be \$1.72 million. The annual index of the Water rate is set to ensure that the Water and 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, 2022, the debt service coverage factor was 2.65. In other words, net utility revenues were more than two (2) times the total debt service requirement which compares favorably to the 125% minimum requirement set by the City's budget reserve guidelines and financial policy.

OTHER FUNDS

Community Redevelopment Agency (\$1,397,268 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 17, 2023 meeting, the Oviedo CRA Governing Board was provided items for consideration in the FY 2023-24 CRA Budget. These items included the following:

- ❖ CRA Administration
- ❖ Public Arts Programming
- ❖ Financial Department Support Services
- ❖ CRA Annual Financial Audit
- ❖ CRA Annual Filing with DEO
- ❖ Geneva Drive to SR434 Connector Road
- ❖ Relocation of Lift Station #7

Building Services (\$585,000 total budget)

FY 2010-11 was the first full year of outsourcing Building Services to a private company that started in February 2010. The City issued an RFP for Building Services in FY 2022-23, in which PDCS was awarded the contract. The new contract began in June 2023 for an initial term of five (5) years, with two (2) automatic one (1) year renewals. The contract term is not to exceed seven (7) years. The contract is based on sharing of gross revenues whereby the City receives 25% of gross revenues from permit and plan review fees, and the contractor receives 75%. The City is responsible for a variety of miscellaneous operating expenses and overhead costs such as utilities, insurance and telephones that are estimated at \$43,992 for FY 2023-24. Revenues for FY 2023-24 are estimated at \$585,000.

Solid Waste Fund (\$3,400,529 total budget)

The FY 2023-24 Solid Waste Fund Proposed Budget increased by \$60,044 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 2023-24 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 \$17.35 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 (\$2,826,527 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. The City is currently working on a new Stormwater Revenue Sufficiency Study. Both maintenance and capital improvement projects are funded from the Stormwater Utility Fee. The Stormwater Utility Fee will generate approximately \$2.81 million in revenue in FY 2023-24, up from \$2.76 million in FY 2022-23. The change in revenue is due to an increase in the Stormwater ERU rate, along with an increase in total ERU's.

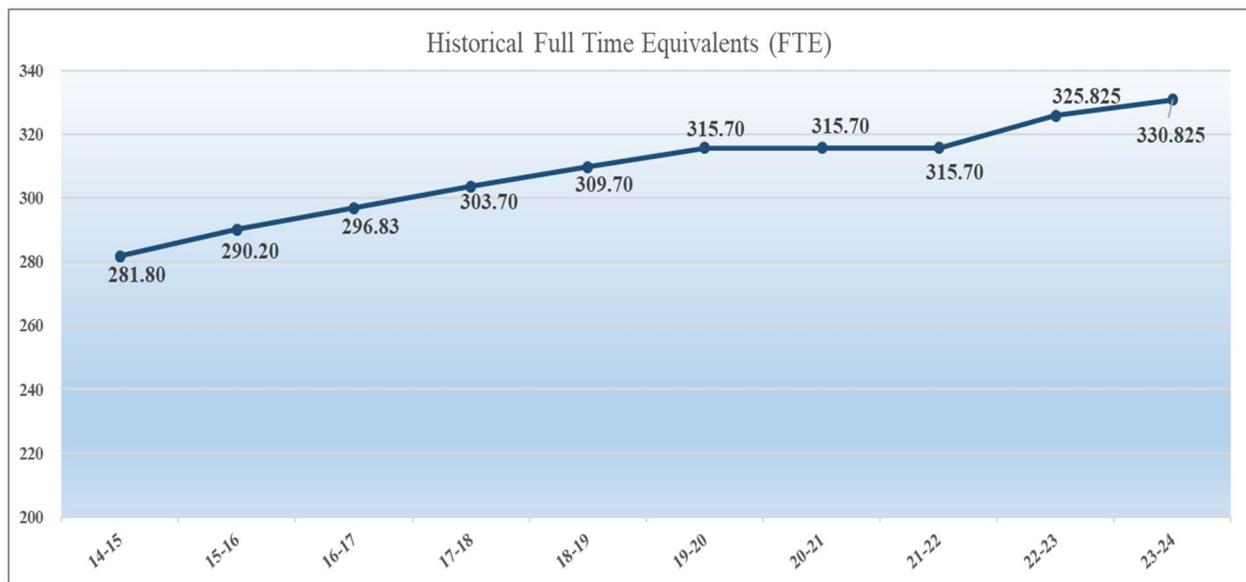
Golf Course Fund (\$2,072,249 total budget)

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 2023-24 for all funds and departments is projected at 330.825 full-time equivalent positions which is 49.025 positions more than 10 years ago in FY 2014-15 when the full-time equivalent positions totaled 281.80.



CITY WORKFORCE AND TOTAL PAYROLL, CONTINUED

Some of the challenges the City is facing in FY 2022-23 are a volatile labor market, increases to minimum wage, additional staffing needed to facilitate essential services, and increased inflation. In order to address these challenges and to maintain our competitive advantage for recruiting and retention, the FY 2023-24 Proposed Budget includes an increase to salaries of 5% for all non-bargaining employees and an addition of five (5) new FTE's.

The citywide payroll of \$33.1 million for all operating funds combined, is an increase over the FY 2022-23 payroll of \$1,659,707 or 5.28%. The increase is the result of funding the following:

- A 5% salary increase for all full and part-time non-bargaining employees;
- A 6% salary increase for Police bargaining employees;
- A 5% salary increase for Fire bargaining employees;
- Departmental adjustments to overtime, temporary positions, incentives, special event pay and sick-leave buy-back at a cost of \$92,369; and
- Adjustments to FICA, retirement, pension and worker's compensation within all departments reflect an increase of approximately \$366,717, primarily due to salary increases, pension rate adjustments within Public Safety, and a 30% increase in Workers' Compensation rates.

Total Benefits (Payroll Matching Costs and Health Insurance)

- *Health Insurance:* Health insurance rates established by the City through its self-insurance plan for all coverage types remain the same as FY2022-23. The cost of single (employee) coverage will remain \$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 2023-24 retirements are estimated at \$2,054,926. 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% and totals \$559,392. It also includes the City's contribution to the Fire and Police pension plans, which were adjusted for FY 2023-24 based on the Fire and Police Actuarial Reports. The Fire pension contribution rate increased from 14.80% in FY 2022-23 to 17.20% in FY 2023-24, while the Police pension contribution rate increased from 13.18% to 14.52%. For FY 2023-24, the Fire and Police pension accounts are budgeted at \$757,918 and \$737,616, respectively totaling \$1,495,534 .
- *Workers' Compensation:* Workers' compensation coverage is provided by Public Risk Management (PRM). The FY 2023-24 workers compensation costs are budgeted at \$431,479, an increase of \$88,772 or 25.90% over the FY 2022-23 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 2023-24 from various dedicated funding sources for capital improvements is approximately \$12.3 million. Significant projects scheduled for FY 2023-24 include:

- Annual Road Resurfacing Project of City-maintained roadways.
- Annual Sidewalk and Curbing Maintenance.
- Boston Hill Pedestrian Crossing.
- Disk Filters.
- West Mitchell Hammock Water Treatment Plant Improvements 2018.

CAPITAL IMPROVEMENTS PROGRAM (CIP), CONTINUED

- Septic to Sewer Study.
- West Mitchell Hammock Water Treatment Plant Fluoride and Ammonia Skid.
- Lift Station #7 Relocation
- Geneva Drive to SR 434 Connector.
- New Playground at Shane Kelly Park
- New Restroom Facility at Shane Kelly Park

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



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GOVERNMENT FINANCE OFFICERS
ASSOCIATION

*Distinguished
Budget
Presentation
Award*

PRESENTED TO

**City of Oviedo
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director



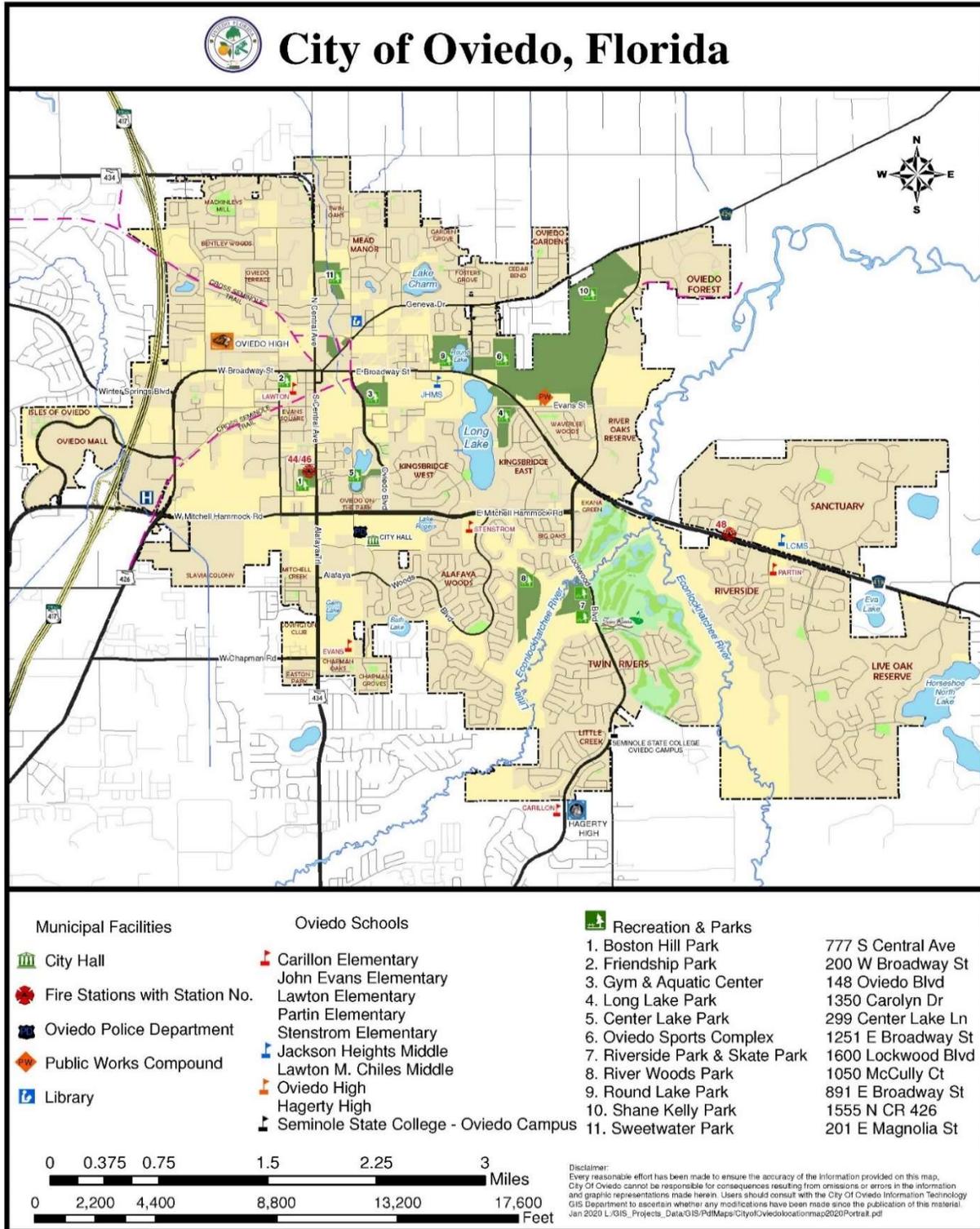
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Location Map

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 40,078, 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 2022-23 school year is 69,902. SCPS has perennially been

History of Oviedo

recognized as an “A” rated district by the Florida Department of Education. In 2022, six (6) out of seven (7) Oviedo’s Public Schools were rated “A” with Stenstrom Elementary rated “B”. The City has four (4) elementary Schools, two (2) Middle Schools and one (1) High School.

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.

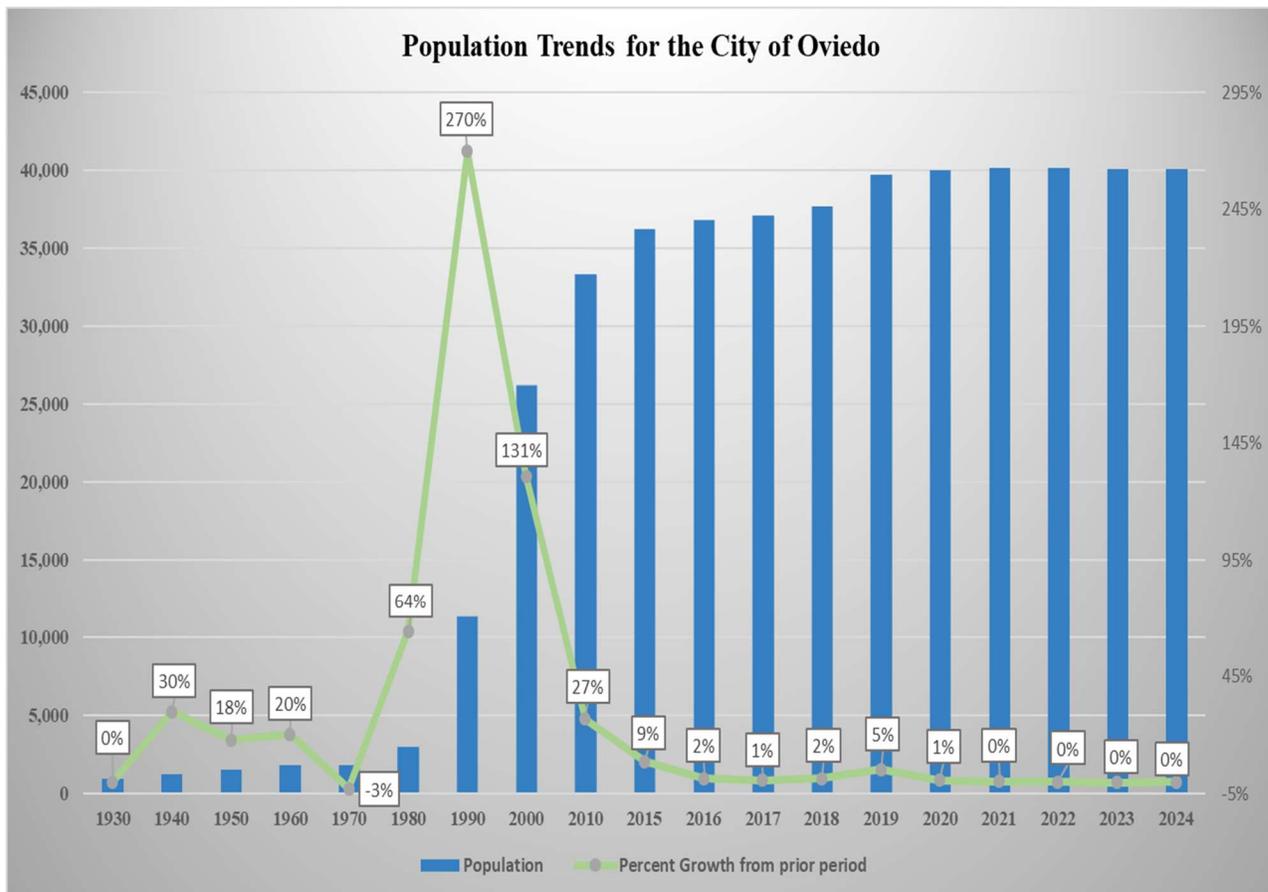
City of Oviedo - Statistical Information

Oviedo was incorporated into a City in 1925 with a population of 800. Today, Oviedo is home to 40,078 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.



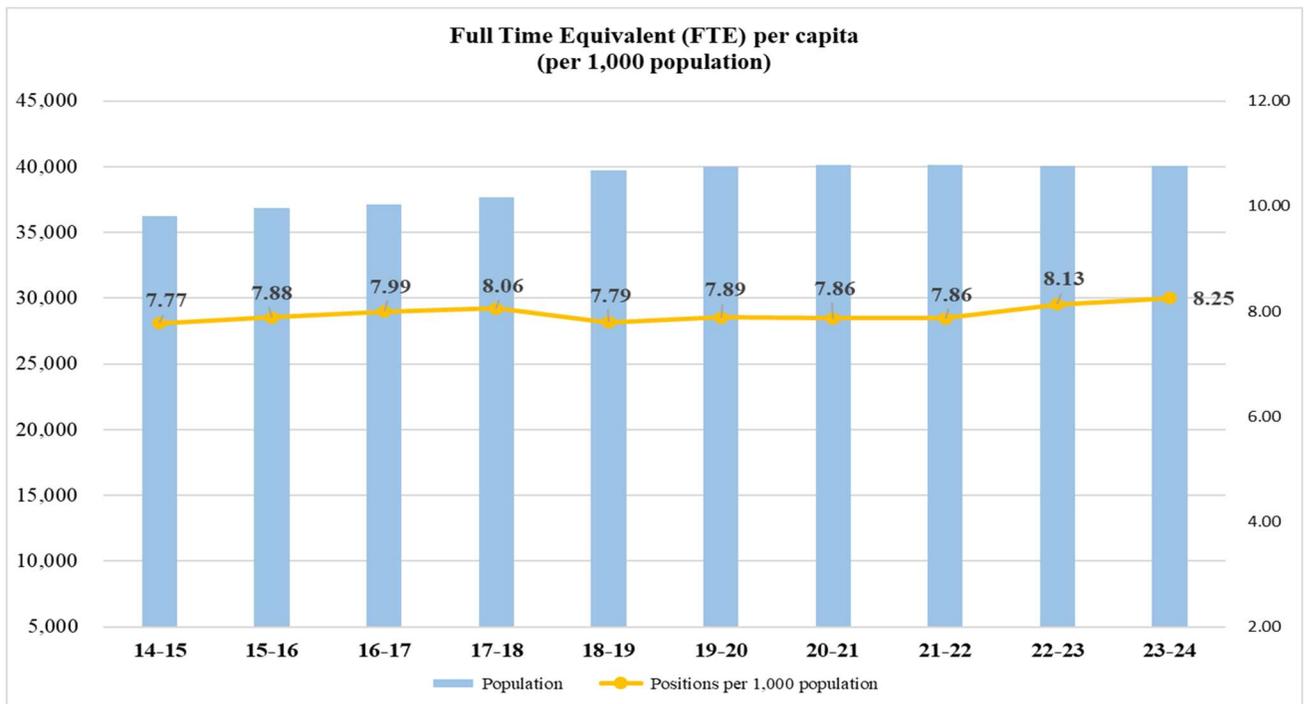
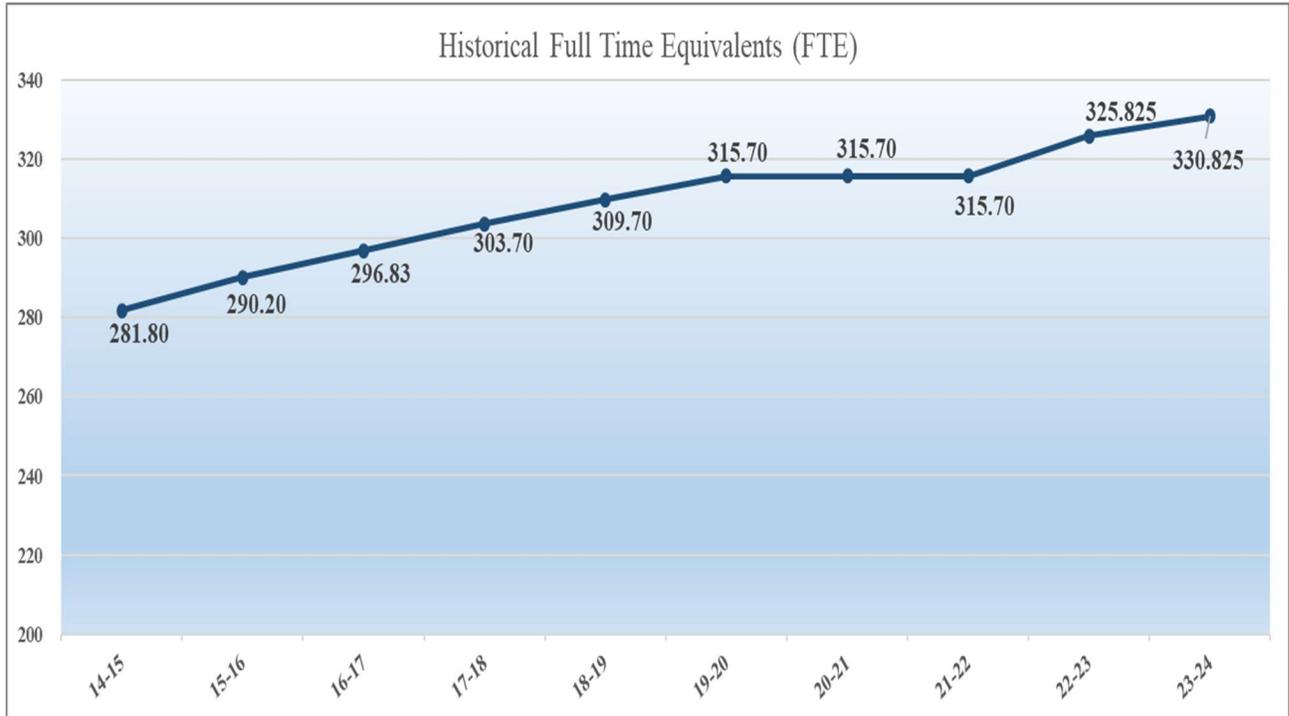
Population

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 2023-24 at 40,078 residents. The median age in the City is 38.3 years. Oviedo is a desirable location due to its top-rated schools, multiple parks, low crime rate, affordable housing and excellent City facilities.



City of Oviedo - Statistical Information

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. In FY 2014-15, the number of full and part-time employees was 281.80, and the proposed FY 2023-24 full time equivalent (FTE) is 330.825.



City of Oviedo - Statistical Information

Housing

Homes in Oviedo are overwhelming single-family dwellings. Nearly 93% of homes in the City fit this description, with the remaining 7% of homes being multi-family units. Most homes in the City are fairly new. About 23.2% of the dwellings were constructed prior to 2000, 59.5% were constructed 2000-2014, and 17.2% since FY 2015. The City of Oviedo is also predominantly a residential community, with 77.45% 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
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	3,517,864,181	2,706,682,055	76.94%	811,182,126	23.06%
2023	3,789,789,537	2,935,045,976	77.45%	854,743,561	22.55%

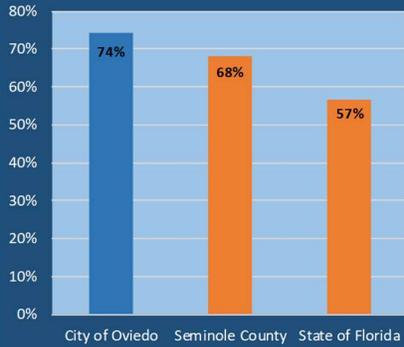
* Residential values includes DOR codes: 00, 01, 02, 08, 04, & 05
 Source: Seminole County Property Appraiser

Additional statistical information is noted on the following graph:

City of Oviedo - Statistical Information

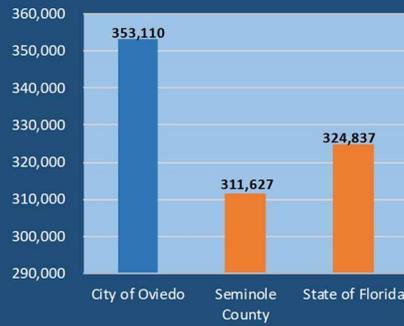
OWNER OCCUPIED HOUSING

Source: US Census Bureau, 2017-2021 American Community Survey



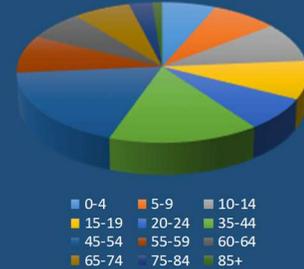
MEDIAN VALUE OF OWNER OCCUPIED UNITS

Source: US Census Bureau, 2017-2021 American Community Survey



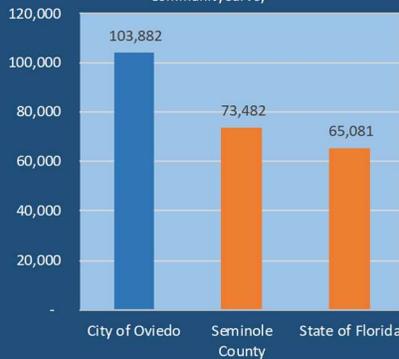
POPULATION BY AGE

Source: BEBR



MEDIAN HOUSEHOLD INCOME

Source: US Census Bureau, 2017-2021 American Community Survey

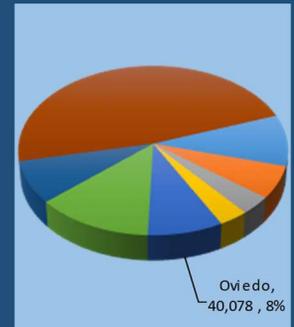


FULL TIME EQUIVALENT/CAPITA (per 1,000 population)



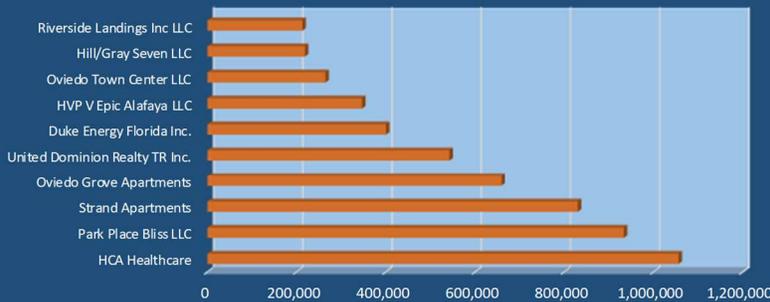
POPULATION BY CITY

Source: BEBR



2022 TOP TEN TAXPAYERS

Source: Seminole County Property Appraiser



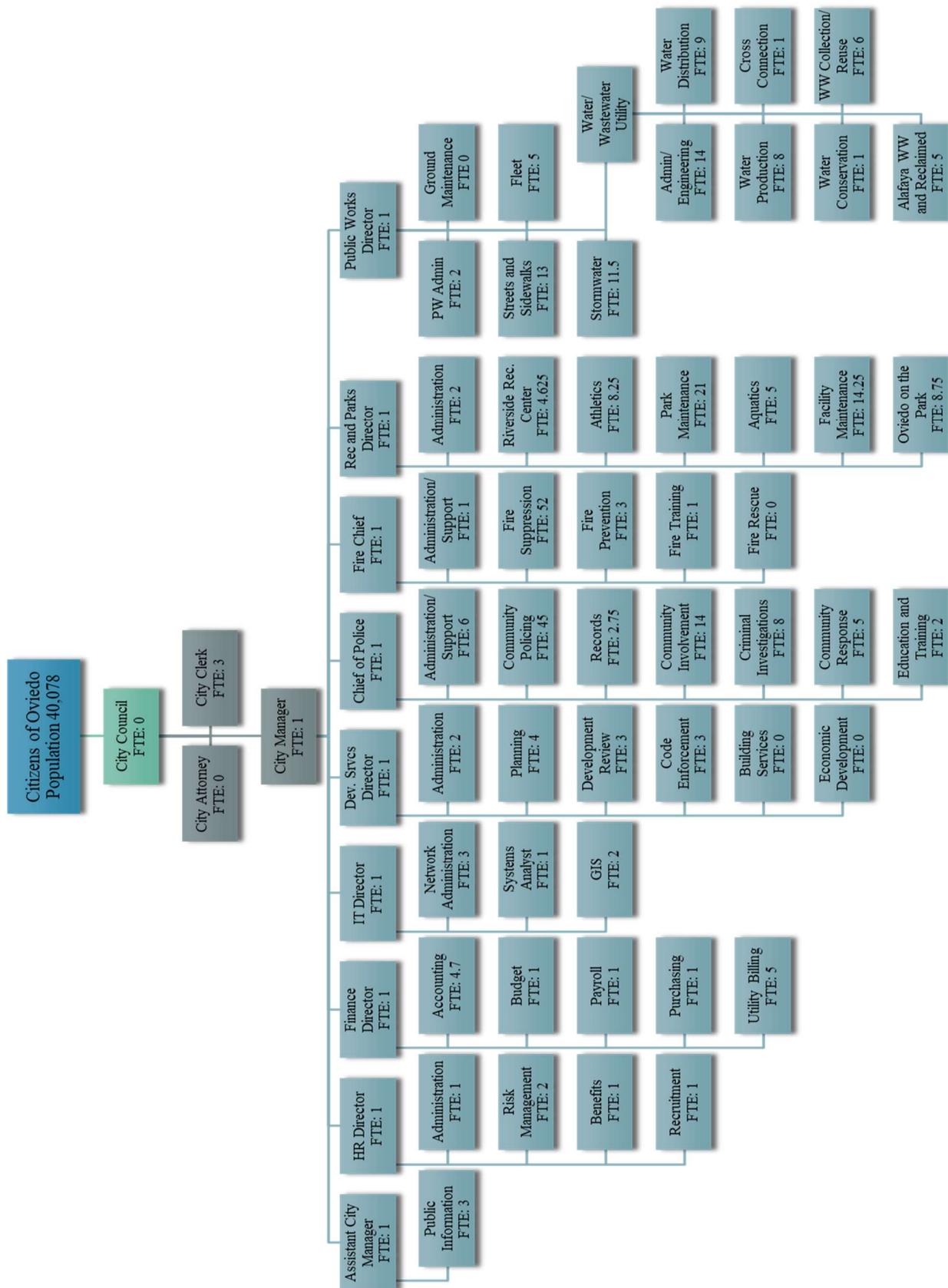
RESIDENTIAL VS. COMMERCIAL TAXABLE VALUES



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

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

Accomplishments

- Panther Street Ditch Piping Phase 2 project constructed.
- Lake Charm Drive Drainage Improvements project constructed.
- Oviedo Wastewater Treatment Facility (OWRF) Building Improvements and Generator Enclosure constructed.
- Started construction of the West Mitchell Hammock Water Treatment Plant (WMHWTP) Improvements 2018 project.
- Started design of a new Reclaimed Water Storage Tank for OWRF.
- Started design of a new 2.5 MG Water Storage Tank for the WMHWTP.
- Live Oak Force Main and Oviedo Blvd. Reclaimed Water Main designs completed.
- Updated Flood Plain Management Plan.
- Amended Floodway and Floodplain regulations in the City's Code of Ordinance.
- Design and constructed Solary Park, a master stormwater pond in the old downtown Oviedo.

Strategic Plan

On-going Activities

- Develop alternative water supply.
 - Enhancing distribution system.
 - Enhance Oviedo H2O program, i.e. Florida friendly landscaping.
- Promote energy conservation practices.
- Construct or modify city facilities to be sustainable within budgetary constraints.
- Optimize water conservation usage rates.
- Promote low impact development solutions, healthy-design solutions, and environmentally-friendly building design practices during the review of new development and redevelopment 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 2023-24 through 2025-26

- Improve the City's wastewater reclamation facility to treatment and maximize sustainable reclaimed irrigation water supply.
- Improve WMHWTP treatment process to meet future demand and Consumptive Use Permit conditions.
- Improve and expand City distribution and transmission systems.
- Evaluate City-owned properties to retain or surplus.
- Construct Panther Street Ditch Piping Phase 3 project.
- Review infrastructure master plans to determine if updates are needed, and prepare a schedule for updating the plans.
- Construct a new Reclaimed Water Storage Tank for OWRF.
- Construct a new 2.5 MG Water Storage Tank for the WMHWTP.
- Implement percolation pond alternative disposal.
- Evaluation septic to sewer benefits and feasibility.
- Retrofit Twin Rivers and Riverside with 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.

Strategic Plan

Goals

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

Accomplishments

- Completed Street Paving Projects: Mitchell Hammock Road, Lake Jessup Avenue, Live Oak Reserve Blvd., Waverlee Woods, Lockwood Boulevard Bridge, and Geneva Drive.
- Phase 2 - SR 426/CR 419 road widening project construction commenced.
- 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.
- Prepare for adoption a 10-year Transportation Mobility Plan, funded by Metro Plan to incorporate strategies and recommendations on the City's roadway system to increase overall connectivity, complete street retrofit, transit improvements, vehicular circulator transit system, sidewalk, trails and active transportation facility, multimodal capacity improvements, policies for micro mobility, programs such as Safe Routes to School, Vision Zero, Rethink your Commute.
- Adopted a 10-year Transportation Mobility Plan, funded by Metro Plan to incorporate strategies and recommendations on the City's roadway system to increase overall connectivity, complete street retrofit, transit improvements, vehicular circulator transit system, sidewalk, trails and active transportation facility, multimodal capacity improvements, policies for micro mobility, programs such as Safe Routes to School, Vision Zero, Rethink your Commute.

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.
- The City is preparing a second Mobility Study aiming at implementing Mobility fees in lieu of transportation impact fees.

Strategic Plan

Years 2023-24 through 2025-26

- Investigate feasibility of widening Mitchell Hammock Road from four (4) to six (6) lanes.
- Extend turn lanes at MHR/Alafaya Woods, MHR/Lockwood, and MHR/SR 434.
- Lockwood / Old Lockwood Roundabout.
- Street paving in areas of Twin Rivers, Riverside, Lockwood Blvd., Alafaya Woods, and Chapman Grove
- Re-evaluate the City's roadway system through a new pavement condition analysis.
- Enhance transit options.
- Support County widening of 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.
- SR 434 roundabout and roadway operational improvements.
- Implement Traffic Calming projects where practical and effective.



Strategic Focus Area: Economic Vitality and Development

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

Goals

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

Accomplishments

- The City Council approved the transmittal of the 2045 Comprehensive Plan to the Florida Department of Economic Opportunity on April 18 and the City Council adopted the 2045 Comprehensive Plan on June 20th.
- The City Staff continues to meet with Sustainability Task Force to brainstorm ideas on expanding and strengthening the City's Sustainability policies.
- The City established a Land Development Committee to initiate the discussion on the rewrite of the City's Land Development Code coordinated by Canin and Associates as a consultant, to incentivize a mixture of land uses to support and encourage development that will promote a sustainable environment.

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.

Strategic 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 2023-24 through 2025-26

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

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

Accomplishments

- Have had all of our events with the community. Some were reinvented and successful.
- One officer graduated from the police academy and has started Field Training.
- One Officer has completed Field Training and is now a Solo officer. And two are in Field Training.
- The department completed the bi-annual firearms training.
- Continue to review and update all of our General Orders.
- Completed de-escalation training and our annual Active Shooter training.
- Established the 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 home visits as of today is 336. (Many patients require more than just 1 visit)

Strategic Plan

Professional Standards

- Eight internals and six completed (some held over from previous quarters).
- Quarterly Audits completed.
- Continued to oversee general order review.

Patrol

- Dayshift Patrol apprehended an armed robbery suspect out of Winter Springs.
- Motors participated in the Motors Skills Challenge in Port Orange placing in multiple categories
- Motors hosted a motors/traffic demo at Cross Life Church
- The Traffic unit hosted a car seat install event at the PD where over 25 citizens had seats installed
- Motors participated and assisted in the Matt Miller Rodeo also placing in multiple categories
- Nightshift patrol started a program: Chips with Cops (going to different neighborhoods passing out chips and talking to residence)

Community Involvement

- Collected donations for Pet Rescue by coordinating with the community and high school students needing Bright Future hours.
- School Resource Officer (SRO) collected donations and maintained the food pantry at several schools throughout the year.
- Helped organize the food drive at Cross Life Church.
- SRO at Lawton Chiles Middle School provided “Thanksgiving in a Basket” for 30 families.
- Provided meals for “Shop with a Cop” families.
- Angel Tree program for kids in need. “Pack the Patrol Car” for donations for Angel Tree shop.
- Set up Angel Tree Shop that allowed students to pick out gifts for their siblings to ensure everyone at home received gifts.
- SRO at Lawton Chiles Middle School (LCMS) coordinated with Crosslife Church for the church’s “Love Offering” financial donation that brought in over \$20,000 to be disbursed between all Oviedo school’s food pantries, “Shop with a Cop”, and LCMS Angel Tree.
- Elementary SROs filled backpacks with school supplies for kids in need.
- Organized National Night Out for Oviedo on the Park
- Organized the annual Oviedo High School (OPS) Parade and assigned SRO/Community Involvement Units to intersections.
- Created OPS Plan and participated in MLK Parade and Community Event.
- Participated in Snow Mountain event at Oviedo in the Park.
- Participated at Transportation Day for Young Innovators Daycare.
- Community helper day for Creative World Oviedo.
- Trunk or Treat for Creative World Oviedo, Evans Elementary, and First Methodist Church
- Participated in Basket Night at Lawton Elementary.
- Lawton Elementary SRO responsible for assisting school with ordering window safety coverings.
- Lead several drive-by birthday and retirement parades.
- Organized and ran Oviedo Police Department Summer Camp for kids of families in need.

Strategic Plan

- Partin SRO worked with the city and county to automate the “No left Turn” light in front of the school.
- Partin SRO took over as advisor for the Oviedo Police Explorers program and overhauled the entire program.
- Partin SRO organized a play day event for classes that reached their fundraising goal of \$30,000.
- Community Involvement participated in Tree Lighting ceremony.
- Set up Cookies with a Cop at all major city events at Oviedo on the Park.

Community Policing

- Performed the following:
 - CRT has received 42 complaints. All of which have been or are being investigated.
 - 5 search warrants have been executed by CRT
 - 22 arrests by CRT
 - CRT has assisted CID with 4 Child Pornography takedowns and search warrants
 - CRT assisted in the apprehension on 6 home invasion suspects in Winter Springs (4 arrests) who resided in and returned to Oviedo. Winter Spring PD presented an award to those involved
 - CRT made arrests for prostitution and drug possession at a residence off Aulin Ave
 - CRT has conducted monthly alcohol and tobacco compliance checks at local businesses
 - CRT maintains logs for monthly Sexual Offender/Predator checks (currently 9)
 - CRT also maintains logs and checks on Registered Felons in the city (currently 45)

Training Division

October

- Finalized BLS & First Aid Instructor certifications for two new instructors
- K9 Officers renewed their annual certifications
- Attended a course on “Ghost Guns” provided by ATF and hosted by UCFPD, to further knowledge on the topic for dissemination to investigations & patrol
- Conducted department-wide firearms training, including fundamentals, transitions, discretionary scenarios, and a qualification course of fire
- Attended ASP Instructor Certification/Re-Certification, hosted by the Kissimmee Police Department
- Member attended the Unified Command School, hosted by the Seminole County Sheriff’s Office
- One Member attended FDLE General Instructor Techniques course
- One Member attended FDLE Advanced Report Writing course

November

- Training unit conducted Stop the Bleed training for the Oviedo Rotary at Canterbury Retreat
- Training unit attended SWAT Round-Up tradeshow and competition to network with existing vendors and acquire knowledge of emerging technologies
- K9 Officers attended a K9 Tactical Medical course hosted by the Orange County Sheriff’s Office and Valencia College
- One Member attended FDLE Advanced Report Writing course

Strategic Plan

- One Member attended FDLE Crisis Response Management/Crisis Intervention Team course
- Two Members attended the FDLE Field Training Officers course

December

- Facilitated an open range (primarily) for night-shift patrol units
- One Member attended FDLE Interview & Interrogations course

January

- Member attended a Pistol-Mounted Optics instructor course, provided by Sig Sauer and hosted by the Orlando Police Department
- Nearly all firearms instructors attended/completed a two-day mandatory FDLE update course
- Hosted an open range event for members of City Council, the Oviedo Police Foundation, and civilian members of the department.
- One Member attended FDLE Child Sex Crimes Investigations course
- One Member attended FDLE Middle Management course
- One member attended FDLE Crisis Response Management/Crisis Intervention Team course
- One Member attended a Cryptocurrency Investigations course hosted by Central Florida HIDTA

February

- One Member attended an Adult Mental Health First Responder course hosted by UCFPD
- One Member attended FDLE Speed Measurement course
- One Member attended the Advanced Traffic Homicide Investigations course
- Coordinated & conducted department-wide FDLE Single-Officer Response training at the Geneva gun range, in conjunction with the FDLE Mobile Training Team
- Member attended a ballistic shield instructor course, in order to certify all department members in the use and implementation of ballistic shields in fall 2023

March

- Launched a department-wide virtual training and orientation for the Axon Citizen platform
- Members of the community involvement division attended a SCSO/SCPS Reunification exercise
- Hosted an open range event for the Citizen's Police Academy
- Attended an Active Threat Integrated Response course, hosted by UCFPD and provided by LSU
- One Member attended the Unified Command School at the Seminole County Sheriff's Office
- One Member obtained their Active Shooter Incident Management Instructor certification
- One member obtained their ALERRT Level 1 Instructor certification
- Two members attended FDLE Crisis Response Management/Crisis Intervention Team course

Criminal Investigation Division

- Investigated 311 cases, with 58 cases cleared.
- Had 6 callouts.
- Responded to 16 death investigations.
- Conducted 8 backgrounds for new employees.

Strategic Plan

- A new SRT truck has been ordered.

Fire Suppression/EMS Division

- Conducted annual review and update of the City Exposure Control Plan.
 - Responded to 3,854 Incidents
 - Saved \$12,930,093 worth of Property and Contents (96.5% of pre-incident value)
 - Completed 10,168 Hours of Training
 - Collected \$438,243 in EMS Transport Billing

Fire Prevention Division

- Completed 779 Inspections
- Completed 248 Commercial Plan Reviews
- Completed 48 Public Education Events and Station Tours
- Reached 60,766 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.

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 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 (8594) followers.
 - Police Twitter account has (4011) 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 2,489 followers.
- Two Firefighters have completed Paramedic school.

Years 2023-24 through 2025-26

- Enhance Workplace Safety:
 - Build Organizational Safety Awareness through use of the City Safety Committee.

Strategic Plan

- 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 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.
 - 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.
- 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

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

Accomplishments

Cultural Center, Concessions, and Special Events

- Hosted the annual Eggeptional Family Festival April 8th.
- Hosted the monthly Food Truck Thursdays in April, May and June with the approved layout changes and other modifications and restrictions.
- Hosted Relay for Life Golf Outing, event at the Twin Rivers Golf Course on Friday, April 28th.
- Hosted the Fifth Grade Prom on Friday, May 12th at the Cultural Center.
- Hosted the annual Bacon Bourbon and Blues event focusing exclusively on the inside VIP experience.
- Concessions has been busy with Summer Camp lunches, and also opened during the three different tournaments hosted by Oviedo Babe Ruth at the Oviedo Sports Complex.
- Hosted comedy nights at the Cultural Center, comedian Murray Sawchuck performed on Saturday, June 10th.

Strategic Plan

Athletics & Gymnasium

- Oviedo Babe Ruth hosted a Softball, T-Ball, 11U, 13U, and 14U All-Star District tournaments at the Oviedo Sports Complex from May 30th – June 3rd
- Oviedo Babe Ruth hosted a 9U, 10U, 12U, and 15U All-Star District tournaments at the Oviedo Sports Complex from June 5th - June 12th
- Oviedo Babe Ruth hosted the T-Ball and Rookies State tournaments at the Oviedo Sports Complex from June 2nd – June 25th
- Spring Adult Softball concluded on Monday, April 24th.
- The winter YFF season concluded on April 8th with 16 teams participating.
- The spring YBB concluded on April 8th with 24 teams participating.
- The spring YVB concluded on April 4th with 25 teams participating.
- Aquatics & Riverside
- The Splash Zone opened on Friday, April 30th, for Poolside Birthday Parties and to the community on weekends through Memorial Day with operating hours from 12p-6p on Saturday's & Sunday's.
- The Splash Zone expanded operations to M-Fri & Sun from 12-4p; Sat 12 -6pm, with two-hour sessions each day.
- Blue Dolphins hosted their annual Firecracker Meet on Saturday, July 1st.
- Aquatics offered Stroke Clinics in April and May.
- Riverside Pool renovations due to damages caused by Hurricane Ian began in June.
- The Riverside Playground replacement and shade structure installation began in May.

Facilities Maintenance

- Repaired the following
 - Vendor repaired chiller at Aquatics/ Gym- included replacing solenoid, changing oil in compressor and charging circuit
 - Vendor repaired street lights at Oviedo on the Park in front of the Food Factory
- Replaced the Following
 - Vendor replaced interior water fountains with bottle filling water fountains at City Hall, Annex, Public Safety, Cultural Center, Aquatics/ Gym, Fleet, Dial, Public Works, Shane Kelly Warehouse, Aulin House, Fire Admin, FS #48, FS #44/46, Water Treatment Plant.
 - Vendor replaced 2-ton split system at Public Safety
 - Vendor replaced HVAC blower at Fire Station #48
 - Vendor replaced 5-ton system at Fire Administration
 - Vendor replaced 2 compressors in chiller at Public Works Administration
- Facilitated the Following
 - Carpet cleaning at Cultural Center, Fire Station #44/46 and Fire Station #48
 - Vendor performed window cleaning at Fire Station #44/46, Fire Station #48, Fire Administration, Annex and City Hall
 - Vendor performed electrical upgrades for newly installed lift at Fleet
 - Vendor performed electrical improvements for air compressor power at Fire Station #44/46

Strategic Plan

Parks

- Repaired the Following:
 - Sweetwater irrigation controller
 - Boardwalk and under side structure at CLP
 - Field lights OSC fuses all fields
 - Repaired floor and supports in floor in Park Ranger shop at Aquatic center
 - Goal mouth north end field 3 SKP
 - Repair entrance gate at OSC
 - Round Lake Fishing dock
 - Access road at SKP back entrance
 - Field 2 lights at SKP

- Replaced the Following:
 - Step down transformer and pump start switch for Friendship irrigation
 - Soccer goals at SKP
 - Basketball goal nets at all facilities
 - 7000 sq ft of sod on field 3 at SKP
 - Cleaning of beds and installation of sod at Aquatic center splash pad

- Installed the Following:
 - New Parking bumpers at SKP Bark Park and fitness area
 - Bench's, dog waste dispensers and receptacles around SKP fitness trail
 - New well at OSC D-2

- Maintained the Following:
 - Fields at OSC, SKP, Long Lake
 - Riverwoods Park
 - Bark Park at SKP
 - Friendship Park
 - Tennis courts
 - Basketball courts
 - Mike Roberto way
 - Boardwalk Ave
 - City Plaza way
 - City walk way
 - New Fire Station

- Facilitated the Following:
 - Removal of outfield fence at Boston Hill ballfield
 - Start of construction on soccer fields 1 & 2 at SKP
 - Musco for sport lighting repair at all facilities
 - Assembly of new equipment for Bark Park expansion
 - Installation of shade sails at Round Lake Friendship Shane Kelly Bark Park and fitness area
 - Removal of old pavilions at SKP
 - Removal of playground at Riverside

Strategic Plan

- Remove swan boats from lake at CLP for repair
- Installation of fence around washout at Riverside and new sod at CLP
- Application of Curfew at OSC and Long Lake
- Removal of concrete corners from SKP pavilion pads
- Installation of drainage on field 2 at SKP

- Performed the Following Field Maintenance:
 - Aerate all sport fields and CLP
 - Verti-cut all sport fields and CLP
 - Versa vac all sport fields
 - Edge fields A,B,C at OSC
 - Replace drainage covers on soccer field 1 at SKP

- Completed the Following Plantings and Treatments:
 - 200 Podocarpus at SKP fitness parking
 - Installation of 11 Crepe myrtles at SKP office
 - Plant material at OSC in beds

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. Recreation and Parks issued thirteen (13) scholarships that totaled \$5,960 in the third quarter of FY 2021/22.
- Continue to deliver a diverse range of recreation programs and community events.
- Review development regulations to ensure the goals of the Strategic Focus Area.
- The St. John's Water Management permit for Round Lake Park was received in March. Staff has executed a conservation easement and the permit with SJRWMD has been issued.
- Staff has completed the project elements for the Shane Kelly Park RTP grant which includes a hardscape trail, exercise equipment, benches and trash receptacles and a pavilion. Staff anticipates grant close out in mid-July.
- Improvements to the Stubbs Property have been placed on hold. Currently, there is no funding to begin construction.

Years 2023-24 through 2025-26

- Develop new programming for Center Lake Park.
- Continue to strategize for a new senior community facility and location.
- Improve Senior recreation Programming.
- Consider a public referendum for facility construction and land acquisition if needed.
- Complete construction on the multipurpose field and new maintenance building at the Stubbs property.
- Recreation staff has submitted closeout documents for a FRDAP grant on improvements made to the Shane Kelly Park Dog Park Phase II. Project elements included drainage improvements, landscaping, dog agility equipment, and a shade structure. The City is currently awaiting reimbursement.
- Recreation staff is currently working on project elements of a FRDAP grant for Riverwoods

Strategic Plan

Park. Project elements include a pavilion, 18-hole disc golf course, interpretive kiosk, and landscaping. Staff anticipates close out in April of 2024.

- City Council approved the submittal of a grant application for a 2023 Land and Water Conservation Fund (LWCF) grant application for Boston Hill Park in January 2023. The LWCF grant funding at Boston Hill Park will be used to upgrade the overall stormwater management system; provide a pedestrian crossing across SR 434; demolish the existing storage tanks to provide recreation open space; and provide ballfield renovations that include laser grading of the infield, replacing the grass in the outfield and replacement of the fence.



Strategic Focus Area: Community Character

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

Goals

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

Accomplishments

- The City Staff continues to meet with Public Art Board to brainstorm ideas on expanding public art opportunities within the City.

On-going Activities

- Continue, and enhance the neighborhood ION strategy.
- The City is reviewing the Land Development Code to enhance policies and standards that promote a sense of place and provide for a good mix of uses.
- 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.
 - Code Enforcement Staff continues to process Individual Residential Lot Tree Restoration Plan inspections and present to DRC when required.
 - The Code Enforcement Division continues to carry out the weekend sign pickup program.

Years 2023-24 through 2025-26

- 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.

Strategic Plan

- Undertake neighborhood improvements in mature areas.
- Develop City plan to merge character of the historic downtown with the new town center.
- Conduct a branding initiative.
- Develop resources and awareness of resources to support beautification efforts.
 - Inventory properties.
 - Educate owners.
- Development of various districts and “Green Impact Overlays” to encourage more distinctive development and redevelopment and to broadly promote the goals and objectives of sustainability.



Strategic Focus Area: High Performance Government

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

Goals

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

Accomplishments

City Clerk

- City Clerk attended the FACC Fall Conference.
- Records Coordinator attended the Mid-Year FRMA Conference.
- City Clerk and Deputy City Clerk participated in the Host Committee for the FACC Fall Conference.
- Post Hurricane Ian Riverside Park assessment and disposition of wet and hazardous records.
- Emergency Proclamation for Hurricane Ian and Hurricane Nicole.
- City Clerk, Deputy City Clerk and Records Coordinator canvassed election ballots as part of the Supervisor of Elections Enhancing Voting Operations, Lifting the Voter’s Experience (E.V.O.L.E) municipal partnership.
- City Clerk, Deputy City Clerk and Records Coordinator attended the Stop the Bleed course sponsored by the OPD.
- Riverside document mitigation for future documents.
- Updated PrimeGov database to remove staff that left and added new staff.
- Records Coordinator trained PIO and Development Services Planning Tech on OnBase.
- Continued the review and editing of documents converted to OnBase to ensure entries were legible, indexed correctly, and easily accessible when searched
- Updated PrimeGov database to remove staff that left and added new staff.
- Records Coordinator reached the 5-year longevity milestone.
- Records Coordinator trained a light duty employee on front reception procedures.
- Records Coordinator trained Development Services on OnBase.
- City Clerk trained Police Admin on PrimeGov.
- Deputy City Clerk and Records Coordinator trained Assistant City Manager and PIO in records

Strategic Plan

disposition.

- Hosted the CALNO meeting when the City Winter Springs was unable to.
- Continued the review and editing of documents converted to OnBase to ensure entries were legible, indexed correctly, and easily accessible when searched

Information Technology

- Installed additional Genetec server for additional security camera recording storage
- Installed fiber optic cable and equipment at Round Lake park for wireless internet access
- Upgraded OnBase from version v19.8 to version v22.1
- Implemented KnowBe4 for Cybersecurity training and certification
- Installed security cameras at Oviedo Cultural Center and surrounding buildings
- Replaced end of life Cisco switches at city locations
- Implemented Nvidia graphics hardware acceleration for VDI/thin clients
- Replaced various end of life Dell server
- Restructured FWAN infrastructure to reduce equipment cost
- Removed IT assets from Riverside Park due to water damage from Hurricane Ian
- Updated NaviLine from v9.1.21 to v9.1.22
- Contracted Bright Consulting on site for Building Permit Training

GIS

- Provided GIS app for Hurricane damage reporting
- Updated Santa Tracker for use with ArcGIS pro
- Survey 123 Training Public Works Crew for Hydrant Flow tracking for ISO
- Assisted with the GIS after Hurricane Ian with the data verification and attributes for Finance, Assistant City Manager and Public Works.
- Address multiple new locations in the City
- Created Story Map for Development Services Projects
- Updated Census boundaries to US Census
- Created new Survey for Public Works Intern to track Stormwater data
- Pre-Incident App for Fire – Worked with Seminole County to bring over Schema for pre-Incident Data for us to collect in the City

Human Resources

Recruitment and Selection Employment Services

- Managed 35 recruitment postings
- Reviewed 727 Employment Applications
- Processed 29 conditional offers of employment
- Processed 25 new hires
- Managed, coordinated and conducted onboarding/training for 25 new hires
- Managed & processed 156 Personnel Action Forms
- Participated in 3 job fairs in the community
- Prepared for and participated in one Finance Department Audit
- Implemented new Employee Appreciation Program (EPIC)
- Revised and updated Personnel Procedures & Rules Manual – Adopted 12/5/2022

Strategic Plan

- Analyzed, researched, developed and implemented updated Pay Plan & Classification Program for FY 2022-23
- Recruited and filled 35 position vacancies.
- Paired with Career Source to fill job openings and to create a pipeline for on-the-job training and internship opportunities
- Created various recruiting marketing materials to highlight City careers and promote a unified branded image
- Expanded job advertisement using media source nontraditional to agency: radio media

Training and Employee Development

- Coordinated trainings for staff including: Intermediate MOT Refresher, Advanced MOT Refresher, Intermediate MOT Certification Course, OSHA-30 for Supervisors
- Fully implemented NeoGov's Learn web-based training module
- The following Learn compliance courses were assigned to new hires and current employees:
 - Public Records Requests – 4 New Hires
 - Ethical Expectations: Code of Conduct and Compliance Training, 4 episodes – 18 New Hires
 - The Drug-Free Workplace Act for Employees – 18 New Hires
 - Harassment Prevention for Employees – 18 New Hires
 - Issues in Diversity, 7 episodes – 18 New Hires
- The following Learn professional supervisor courses were assigned to new and current managers:
 - The role of supervisor – 3 new hires and 80 current employees
 - Listening skills– 3 new hires and 80 current employees
 - Understanding Skills– 3 new hires and 80 current employees
 - Coaching to develop Motivation– 3 new hires and 80 current employees
 - Leadership and delegation - 3 new hires and 80 current employees

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 two quarters of FY2022-23:

- Processed & managed 8 WC claims
- Processed & managed 16 Auto claims
- Processed & managed 13 General Liability Claims
- Initiated & managed 7 Subrogation Claims, and collected \$8,855.47
- Completed City-wide Building Safety Audits & Inspections with City Safety Committee Members.
- Initiated Safety Committee Member Incentive to expand and promote Safety program and culture throughout the organization.

Safety Orientation for New Hires

- NeoGov Learn provides safety and compliance training. All new hires, promotions, and supervisory personnel through assigned classes. Learn covers all core compliance and safety training topics which include sexual harassment, diversity, personal protective equipment,

Strategic Plan

hazard communications, and reporting of workers' compensation and auto accidents. During the first two quarters of FY2022-23, Safety Orientation material was delivered to thirty (30) new hires via in-person or virtually via an on-line narrated PowerPoint presentation.

- The following Learn safety courses were assigned to new hires and current employees:
 - Office Safety
 - New Employee Safety Orientation
 - Safety Housekeeping and Accident Prevention
 - Workplace Violence
 - Ladder Safety
 - Personal Protective Equipment: Eye and Face Protection
 - Work Zone Safety
 - Tailgate Topics: Driving Defensively
 - Tailgate Topics: Distracted Driving: Drop It & Drive
 - Tailgate Topics: Buckle Up
 - Tailgate Topics: Avoiding Accidents
 - General Safety Boost: Trip Hazards
 - General Safety Boost: Slip Hazards
 - Heat Stress
 - Heat Stress Awareness and Prevention
 - Active Shooter in the Workplace
 - Behavior-Based Safety for Supervisors
 - Materials Handling Safety

Wellness and Health Care Management

- Implemented benefit open enrollment elections for 2022-23.
- Distributed Wellness Incentive Awards (\$50 gift cards) to eligible participants during the first, and second quarters, 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 to include 29 FMLA during the first two quarters of FY2022-23.
- Requested proposal for Employee Health Clinic Services (RFP 23-05) and awarded to new provider. Transition activities are ongoing.

Public Information

- \$275,000 State Appropriation for a High-Water Rescue/Wildland Fire Apparatus in adopted State Budget.
- \$250,000 State Appropriation for a Wastewater and Septic to Sewer Study.
- Hurricane's Ian and Nicole preparation and response.
- Produced State of the City in March 2023
- Produced We are Oviedo Promotional Video
- Oviedo In the News and produced 26 editions

Strategic Plan

- City Calendar maintenance
- Event Assistance and Promotion
 - Arbor Day Tree Give Away
 - Recycle for the Clause
 - Black History Month
- Adopted updated ION Action Plan
- Planned ION Community Cleanups, Pressure Washing events.
- Created Oviedo Fire Department Facebook Page
- Created LinkedIn Page in cooperation with Human Resources Department
- 365 9 PM Routines
- Public Information Campaigns
 - Septic Tank Maintenance
 - Comprehensive Plan Update
 - Dog waste campaign
 - Water conservation campaign
 - Join our Team
 - Protect our Ponds
 - Cease the Grease
 - Watch Council Meetings
 - Access City Documents
 - UCF Flag Posts
 - Water Safety
 - Environmental Preservation
 - Econ Rivers
 - Lake Jesup
 - Police Recruitment
 - Fire Recruitment
 - Solicitation Permitting
 - Notifications
 - Hurricane Ian Repair Projects
 - Garage Door Safety
 - Alligator Mating Season
 - Muscovy Duck Information
- Routed 550 Fix it Forms
- Broadcasted 216 News Flashes
- You Tube Videos Produced
 - 28 videos produced
 - 69,614 views
- YouTube Online Streaming for Public Meetings
 - 85 meetings broadcast
 - 5,052 views
 - Increased subscribers to 317 - up 19% Year over Year (YOY)
- Social Media Activity on City Administration/PD Facebook/FD Facebook and Twitter
 - City Administration
 - Facebook

Strategic Plan

- Increased Facebook followers to 15,427 – up 13.8%
- Published 565 posts
- Twitter
 - Increased Twitter followers to 3,359 – up 1.2%
 - Published 432 Tweets
- Police
 - Facebook
 - Increased followers to 9,905– up 23.2%
 - Published 412 posts
 - Twitter
 - Increased followers to 4,174 – up 3.3%
 - Published 312 Tweets
- Fire (Created November 2022)
 - Facebook
 - 553 Followers
 - Published 295 posts
 - Twitter
 - Increased followers to 2,554 – up 1.8%
 - Published 134 Tweets

Finance

- Facilitate the Utility Rate Sufficiency Study for Water/Sewer and Stormwater
- Standard & Poor’s (S&P) raised the City’s Credit rating from AA to AA+ on the General Obligation Bonds.
- Received the Distinguished Budget Presentation Award for 18 consecutive years.
- Received the Certificate of Achievement for Excellence in Financial Reporting for 31 consecutive years.

Purchasing

- Processed fifty-five (55) solicitations and/or requests for information
- Issued ~400 work orders
- Maintained internal/external response time of less than 24 hours for most inquiries.
- Continuous contribution of Purchasing guidance for current and upcoming City projects
- Reviewed and approved an average of eight-five (85) P-Card statements per month
- Maintained procurement compliance for the use of ARPA funds and FEMA reimbursement
- Added/Updated 150 New Vendors

Fleet

- Two technicians currently working towards Automotive Service Excellence (ASE) master certification. Having these certifications leads to cost savings by performing work in house that was previously sent out.
- All Preventive Maintenance work and repair work for Fire/Rescue equipment began in-house in Q3 of FY 21-22. It has significantly reduced the frequency and length of the downtime of equipment, as evident by the number of after hour/weekend calls received by on call staff. By expanding the knowledge base within Fleet, the readiness within the Fire Department has been able to be improved significantly.

Strategic Plan

- Fleet incentive program initiated and began as of Oct 1, 2021. This program was designed and initiated to incentivize technicians to gain further certification in both ASE (Automotive Service Excellence) and EVT (Emergency Vehicle Technician). The training along with the certifications earned increase the overall knowledge within the shop, allowing more repairs to be done in-house vs. sending the unit out for repair, which is a significant cost savings long term. This program also promotes advancement within the department and gives employees solid goals to work towards while earning more pay.
- Heavy repair jobs, where permissible, have started to become incorporated as of October 1, 2022 to allow shorter downtime as well as quality of work within all departments City Wide. The work incorporated includes engine removal, transmission removal and overhaul, specialty equipment repairs working with manufacturers, and in-depth engine repairs and diagnostic testing with the aid of factory software. These jobs have been assigned to all staff and have tested and proven their ability to take on new and challenging work.

On-going Activities

- Continue to ensure financial health by tax base diversification and growth, adequate financial reserves, comprehensive contract management, health and liability insurance controls, and prudent cost recovery practices.
- Continue to pursue mutually beneficial strategies and partnerships with other local governments and regional agencies.
- Continue to develop a comprehensive approach to pursue Federal and State financial resources that is consistent with the strategic plan.
- Continue to enhance organizational productivity and efficiency by improving organizational performance and customer satisfaction by continuous process improvement and process management.
- Continue to align organizational structure and practices with mission.
- Maintain workforce diversity and opportunity.
- Continue to build a culture of responsiveness and responsibility.
- Continue to review agreements and City documents for scanning and uploading into the appropriate OnBase directory.
- Continue evaluating the location and condition of all Departments records.
- Staff maintains a project log of all documents inventoried for uploading or dispositioning for all Departments.
- 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 NeoGov Learn which administers the City's Compliance and Safety Training Program.
- Review the current Strategic Plan for effectiveness, relevance, and the City Council's direction.
- Staff maintains and updates a bi-monthly interactive project status map in the City's website.
- Staff manages to review the development applications within the approved review time frames.
- Implement second phase of MAG Classification and Compensation Plan to address compression issues.

Strategic Plan

- 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 2023-24 through 2025-26

- Continue to enhance productivity and customer service by staff development.
- Continue to research and implement Cyber Security policies and best practices.
- Continue to expand e-government, including online services, GIS, and electronic records with an emphasis on:
 - Maintaining a robust IT infrastructure that encourages citizen participation.
 - Expansion of GIS.
- Continue to implement comprehensive citizen engagement practices.
 - Develop and implement a Social Media Marketing Plan.
- Reduce the amount of touches and time it takes to facilitate a process without impacting controls.
 - Review payroll for continued development of electronic processing.
 - Continue automation of labor-intensive services.
 - Continue transition to paperless environment.
- Study the implementation of a credit check option in lieu of collecting utility deposits.
- Develop mentoring effort to support succession plans.
 - Implement succession plan proposal to prepare the departments for pending retirements.
 - Pending approval of proposal made by Institute of Government and submitted in department's budget proposal.
- Work with NCS in creating a new Citizen Survey.
- Review fees and charges associated with Utility customers turned off for non-pay or late payment.
- 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.
- Conduct a clean-up of all digital City documents to reduce potential law suits and reduce server costs.
- Upload pertinent City paper records into the Document Imaging Software to have documents more accessible for all Departments, free up space for additional employees and cut the cost of additional storage units.

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 proposed 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 proposed 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 April 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.

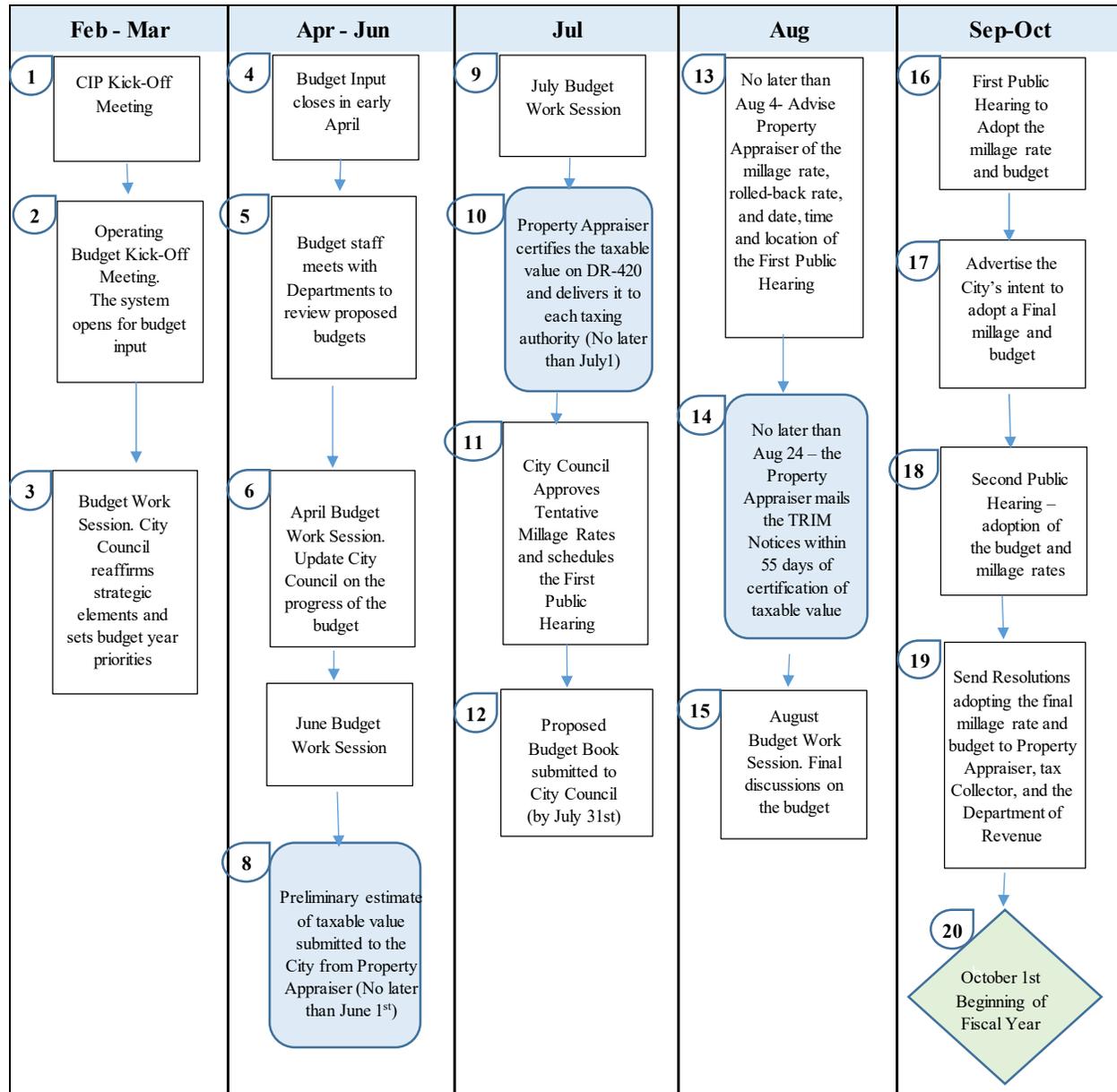
The proposed budget document is produced by the Budget Office from mid-May through mid-July and submitted to City Council by July 31. Individual meetings with City Council members and at least one work session is held to discuss the City Manager's recommended budget. The public is invited to review and provide input on the Draft Proposed 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. At the hearings, the City Council will hear comments about the proposed tax rate and budget and provide explanations. The public speaks and asks questions before City Council adopts any measures. 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	Time	Activity	Participants
Wednesday, February 15, 2023	10:00 AM	CIP Kick -Off Meeting	City Manager, Budget Office, Departments
Wednesday, March 8, 2023	10:00 AM	O&M Budget Kick-Off Meeting	City Manager, Budget Office, Departments
Monday, April 24, 2023	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Monday, June 26, 2023	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Monday, July 17, 2023	6:30 PM	Approval of the Tentative Millage & Budget	City Council, City Manager, Budget Office
Monday, July 31, 2023		Budget book submitted to City Council	Budget Office
Monday, August 28, 2023	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Thursday, September 7, 2023	6:30 PM	First Budget Hearing	Public, City Council
Monday, September 18, 2023	6:30 PM	Second Public Hearing	Public, City Council

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 of 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 49.34% 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 no later than 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 5% 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 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:

- 5.0% 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 2023-24 budget doesn't include an 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 13.18% to 14.52% for FY 2023-24 and the Fire contribution increased from 14.80% to 17.20%.

- 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 2023-24 budget at operating expense levels similar to the current year FY 2022-23 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.
3. 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 and enterprise 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.

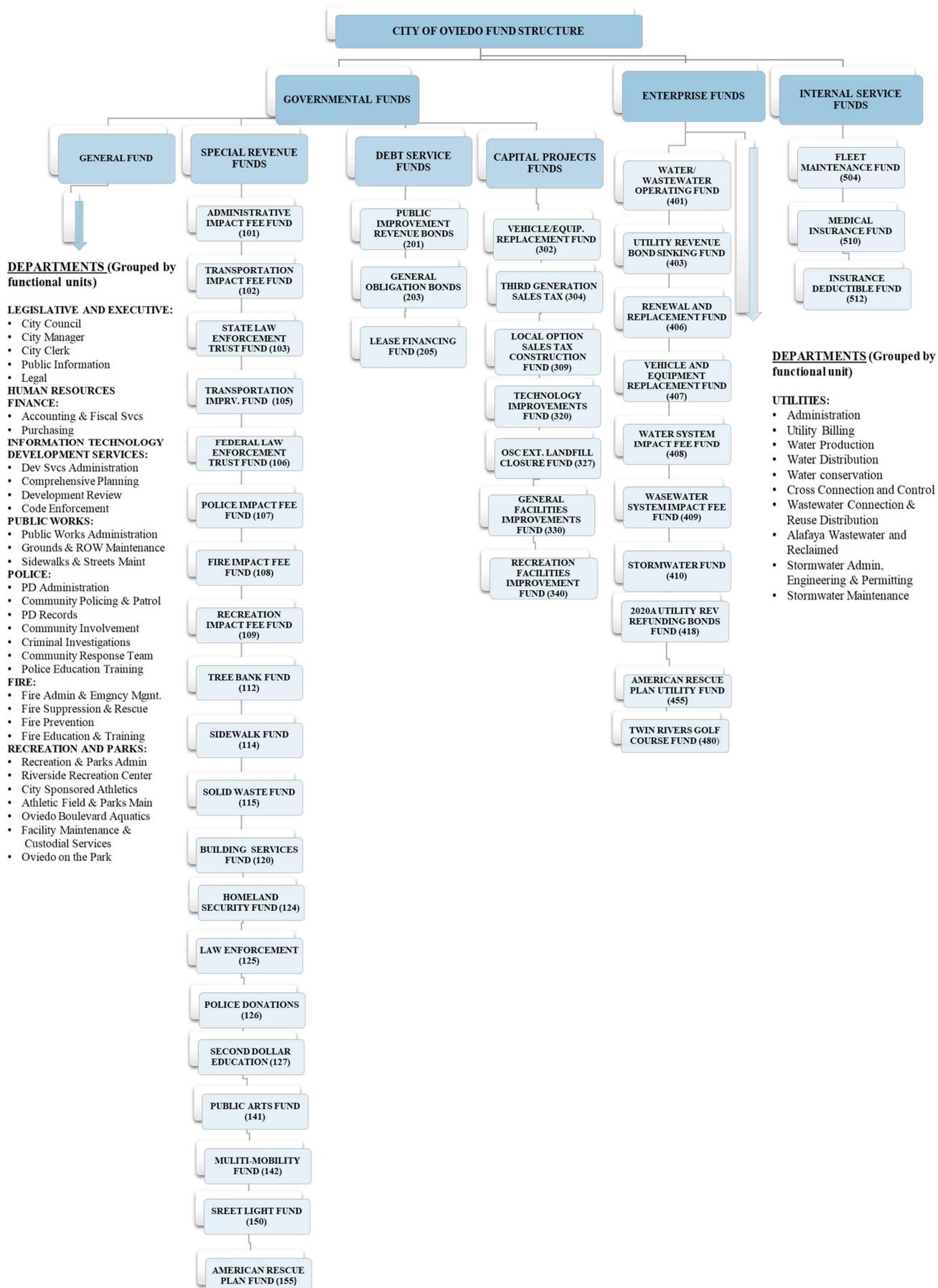
The Medical Insurance Fund is used to account for the City's health, life, and long-term disability insurance program. This fund was established to better monitor claim costs for the City's self-insured medical insurance program administered by Blue Cross and Blue Shield of Florida.

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





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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.

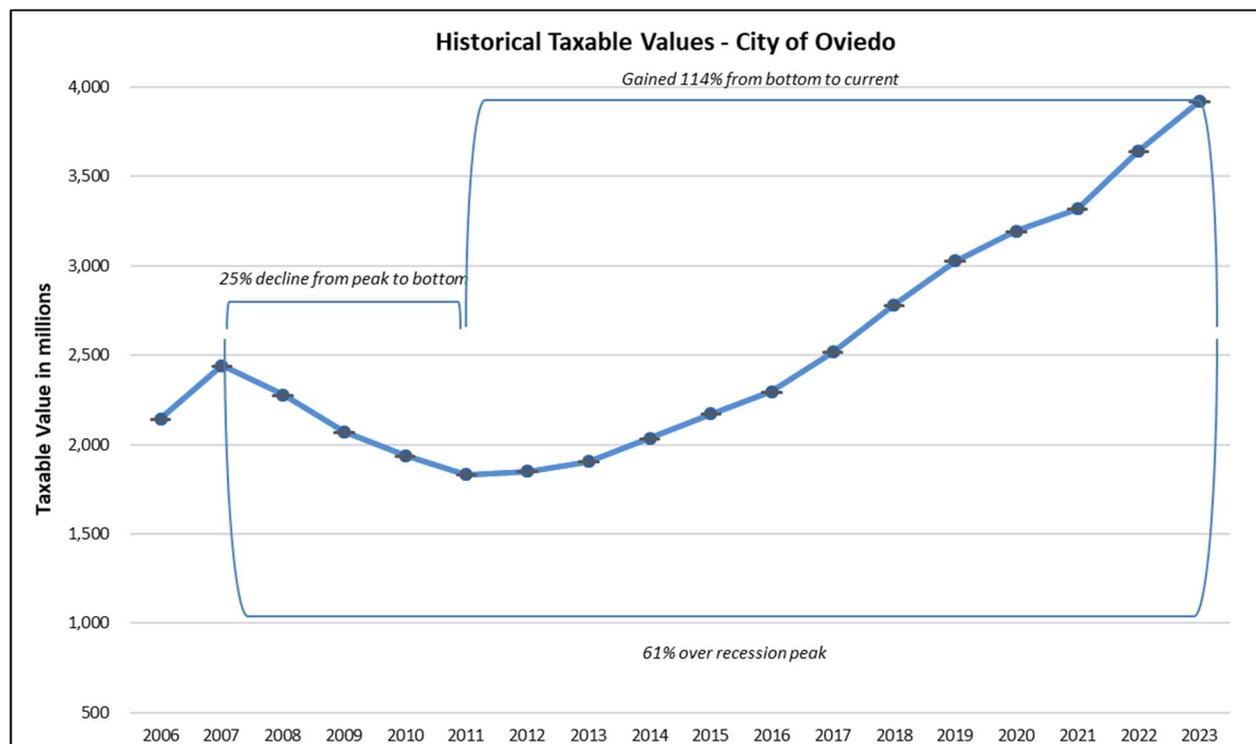
One strategy the City is utilizing to help evaluate future revenues and expenditures is creating a five-year economic forecast. If the five-year forecast indicates a declining financial position, the City can reduce expenditures, utilize fund balance reserves, and/or augment various revenue sources. 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 2023-24, the City’s gross taxable value increased 7.64%. The General Government proposed operating millage rate increased to 5.3440 mills, while the General Obligation Bond millage rate decreased to .1310, for a total City millage rate of 5.4750. A millage rate of 5.3440 mills will result in an increase in Ad Valorem tax revenues of \$1,343,381.



Long-term Financial Planning

As noted in the graph above, the City's gross taxable value has increased 114% from the recession bottom in 2011. Additionally, the City's gross taxable value is currently 61% 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 2023-24 Proposed Budget currently includes a 5% increase in State Revenue Share and 5% increase in State Half Cent Sales Tax, as compared to FY 2022-23 Adopted Budget. Projections are conservative and will get updated once the official forecasts are released by the State of Florida Department of Revenue Office of Tax research.

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 2023-24 Proposed Budget includes an 4% 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

Long-term Financial Planning

compensation. Benefits funded directly in the budget include required pension contributions and payment of health, long-term disability, and life insurance premiums. In order to remain competitive in the market, wage increases are evaluated each year for inclusion in the budget. In addition, the City's actuary reviews healthcare claims and trends in order to establish health care premium rates. The City's healthcare consultant reviews the City's healthcare providers on an annual basis to ensure we are getting competitive rates.

Debt Service

The City maintains a very high debt rating. In July 2023, the City General Obligation Bonds obtained a one-level upgrade from Standard & Poor's (S&P) from AA to AA+. The City's Water and Sewer Utility Revenue Bonds obtained on-level upgrade from S&P in July 2009 (from A+ to AA). This rating was reaffirmed in October 2020. In November 2020, Moody's reaffirmed its Aa3 rating on the combined utility system. 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 unassigned fund balance reserve equal to or greater than fifteen percent (15%) of the annual General Fund Budget. If the ending unassigned 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 2023-24 Proposed Budget, the unassigned fund balance of the General Fund is estimated to be 30.04% 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 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Beginning Unassigned Fund Balance	\$ 14,605,276	\$ 11,808,063	\$ 11,396,542	\$ 10,733,603	\$ 9,337,818	\$ 7,092,267
REVENUES						
Property taxes	17,858,249	19,201,630	20,161,712	21,169,797	22,228,287	23,339,701
Utility Service Taxes	3,944,700	4,104,360	4,268,534	4,439,276	4,616,847	4,801,521
Communications Service Tax	903,444	903,444	885,375	867,668	850,314	833,308
Franchise Fees	2,922,510	3,106,126	3,230,371	3,359,586	3,493,969	3,633,728
Intergovernmental	4,527,695	4,727,443	4,916,541	5,113,202	5,317,730	5,530,440
Fines and Forfeitures	77,000	77,000	80,080	83,283	86,615	90,079
Licenses, Permits, Fees	146,600	155,425	161,642	168,108	174,832	181,825
Charges for services	2,878,777	2,991,350	3,111,004	3,235,444	3,364,862	3,499,456
Miscellaneous	906,086	761,208	768,820	776,508	784,273	792,116
Transfers in	2,753,619	2,480,000	2,638,674	2,633,755	2,628,835	-
Use of Fund Balance	2,869,691	411,521	-	-	-	-
Total Revenues	39,788,371	38,919,507	40,222,753	41,846,627	43,546,565	42,702,175
EXPENDITURES						
Salaries	19,696,660	20,694,531	21,729,258	22,815,720	23,956,506	25,154,332
Benefits	5,952,410	6,416,287	7,057,916	7,763,707	8,540,078	9,394,086
Operating	10,016,591	8,911,255	9,445,930	10,012,686	10,613,447	11,250,254
Utility Service	687,453	728,550	772,263	818,599	867,715	919,778
Liability	410,482	525,593	578,152	635,968	699,564	769,521
Other	14,602	10,000	14,406	12,644	10,881	-
Capital	399,982	426,000	-	-	-	-
Transfers out	2,263,181	982,291	1,082,418	977,739	898,575	-
Reserve for Contingency	347,010	225,000	205,349	205,349	205,349	-
Total Expenditures	39,788,371	38,919,507	40,885,692	43,242,412	45,792,116	47,487,970
Inc/(Dec) in Fund Balance	(2,869,691)	(411,521)	(662,939)	(1,395,785)	(2,245,551)	(4,785,795)
Change in Reserved Fund Balance	(72,478)					
Ending Unassigned Fund Balance	\$ 11,808,063	\$ 11,396,542	\$ 10,733,603	\$ 9,337,818	\$ 7,092,267	\$ 2,306,471
Fund Balance as a % of Expenditures (less transfers)	31.47%	30.04%	26.97%	22.09%	15.80%	4.86%

General Fund 5-Year Forecast Model Assumptions

Property Tax Revenues: The City received a 7.64% increase in the Gross Taxable Value for FY 2023-24. The FY 2023-24 General Fund Operating millage rate increased from 5.335 mills to 5.3440 mills. The increase in Ad Valorem revenues is related to reassessments of existing properties, and new construction. The City has experienced significant growth over the past years due to new construction, this trend is not expected to continue. As such, the City is taking a conservative approach and projecting a 5% growth in Ad Valorem revenues for each of the next four years.

Other Revenues: Other revenues are expected to grow from 1-4% 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 2023-24 Proposed Budget includes a 5% salary increase for all General Government and Fire bargaining employees, and 6% for Police bargaining employees. General Liability Insurance costs are projected to increase 30% for FY 2023-24. Forecast assumptions in future years include: Personnel increase of 5%, 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 6% per year.

Long-term Financial Planning

Five Year Forecast – Water/Wastewater Fund

	Amended 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Beginning Cash Balance	\$ 10,749,476	\$ 5,274,532	\$ 5,274,532	\$ 3,159,771	\$ 4,287,402	\$ 10,462,472
REVENUES						
Water and Irrigation Sales	6,591,034	6,853,021	7,058,612	7,270,370	7,488,481	7,713,136
Sewer Service Fees	9,440,798	9,868,390	10,164,442	10,469,375	10,783,456	11,106,960
Reclaimed/Alternative Water	1,652,464	1,718,303	1,769,852	1,822,948	1,877,636	1,933,965
Meter Installation Fees	17,400	21,000	21,630	22,279	22,947	23,636
Meter Reconnection Fees	75,140	56,000	57,680	59,410	61,193	63,028
Miscellaneous Revenues	160,160	154,500	159,135	163,909	168,826	173,891
Interest	38,000	150,000	151,500	153,015	154,545	156,091
Transfers in	-	50,000	50,000	50,000	50,000	50,000
New Debt Issue	-	-	1,875,000	3,800,000	6,550,000	250,000
Use of Fund Balance	5,474,944	-	-	-	-	-
Total Revenues	23,449,940	18,871,214	21,307,850	23,811,306	27,157,085	21,470,706
EXPENSES						
Salaries	3,475,272	3,656,702	3,839,537	4,031,514	4,233,090	4,444,744
Benefits	1,003,970	991,732	1,090,905	1,199,996	1,319,995	1,451,995
Operating	4,721,813	4,624,919	4,902,414	5,196,559	5,508,353	5,838,854
Utility Service	798,857	923,391	978,794	1,037,522	1,099,773	1,165,760
Liability	352,143	452,087	497,296	547,025	601,728	661,901
Capital	5,654,674	1,345,000	5,585,000	4,145,000	1,910,000	1,810,000
Transfers out	6,957,251	6,548,041	6,528,665	6,526,059	6,309,076	6,308,544
Reserve for Contingency	485,960	329,342	-	-	-	-
Total Expenses	23,449,940	18,871,214	23,422,612	22,683,675	20,982,015	21,681,797
Revenues over Expenses	(5,474,944)	-	(2,114,761)	1,127,631	6,175,070	(211,091)
Ending Cash Balance	\$ 5,274,532	\$ 5,274,532	\$ 3,159,771	\$ 4,287,402	\$ 10,462,472	\$ 10,251,381
Daily Operating Amount		\$ 29,580	\$ 31,414	\$ 33,368	\$ 35,453	\$ 37,676
Days of Cash Reserve		178	168	95	121	278

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 2023-24 Proposed budget includes a 4% increase in the water, sanitary sewer and reclaimed/alternative water utility rates, per the change in CPI-U in the month of May. The City is in the process of conducting a Utility Revenue Sufficiency Analysis of the water and sewer rates.

Expenses: In order to maintain salaries within the market, the FY 2023-24 Proposed Budget includes a 5.0% salary increase for all Water/Wastewater employees. General Liability Insurance costs are projected to increase 30% for FY 2023-24. Forecast assumptions in future years include: Personnel increase of 5%, 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 6% per year.

Long-term Financial Planning

Five Year Forecast – Stormwater Fund

	Amended 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28
Beginning Cash Balance	\$ 1,869,471	\$ (485,726)	\$ (949,576)	\$(4,180,066)	\$ (7,722,200)	\$ (10,624,571)
REVENUES						
Stormwater charges	2,756,399	2,811,527	2,867,758	2,925,113	2,983,615	3,043,287
Interest	3,000	15,000	15,150	15,302	15,455	15,609
Use of Fund Balance	2,355,197	-	-	-	-	-
Total Revenues	5,114,596	2,826,527	2,882,908	2,940,414	2,999,069	3,058,896
EXPENSES						
Salaries	643,591	670,393	703,913	739,108	776,064	814,867
Benefits	221,768	224,506	246,957	271,652	298,817	328,699
Operating	1,099,975	611,330	648,010	686,890	728,104	771,790
Utility Service	6,500	6,700	7,102	7,528	7,980	8,459
Liability	18,286	23,772	26,149	28,764	31,641	34,805
Capital	2,261,127	463,850	3,191,480	3,459,149	2,770,000	2,025,712
Debt	434,906	435,157	435,118	434,787	434,166	434,238
Transfers out	245,819	245,819	245,819	245,819	245,819	245,819
Reserve for Contingency	182,624	145,000	145,000	145,000	145,000	50,000
Total Expenses	5,114,596	3,290,377	6,113,397	6,482,548	5,901,440	5,178,238
Revenues over Expenses	(2,355,197)	(463,850)	(3,230,490)	(3,542,134)	(2,902,371)	(2,119,342)
Ending Cash Balance	\$ (485,726)	\$ (949,576)	\$(4,180,066)	\$(7,722,200)	\$ (10,624,571)	\$ (12,743,913)

Stormwater Fund 5-Year Forecast Model Assumptions

Stormwater Revenues: The City is in the process of conducting a Utility Revenue Sufficiency Analysis of the stormwater rates. Currently the Stormwater revenues are increased at 2% each year, but as seen in the analysis above an increase to the rates will be necessary to sustain future stormwater operations and capital improvements..

Expenses: In order to maintain salaries within the market, the FY 2023-24 Proposed Budget includes a 5.0% salary increase for all Stormwater employees. General Liability Insurance costs are projected to increase 30% for FY 2023-24. Forecast assumptions in future years include: Personnel increase of 5%, 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 6% 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 few years. The City is anticipating property tax revenues to increase approximately 5% 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 4% 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 4% per year.
State Revenue Sharing	Forecasted by the State of Florida. Revenues have increased year over year since FY 09-10. Revenues are forecasted to increase 4% per year.
½ Cent Sales Tax	Forecasted by the State of Florida. Revenues have increased year over year since FY 09-10. Revenues are forecasted to increase 4% 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. An increase in Recreation Activity Fees is projected at 4% per year.
Building Permit Fees	Building Permit Fees significantly increased in FY 21-22 due to new construction and growth throughout the City. The FY 2023-24 revenues are projected conservatively based on estimated new construction and growth. Revenues are projected to remain flat in future years.
Local Option Gas Tax	Forecasted by the State of Florida. 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 23-24 due to new development throughout the City, along with an annual CPI adjustment of 2% to Stormwater the Stormwater rate.

Goals for FY 2023-24

Short-Term Goals

- Investigating alternative revenue sources in attempt to become more financially sustainable.
- 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.
- Complete Utility Rate Sufficiency Analysis to determine the adequate rates for Water and Sewer in order to adequately fund operating and infrastructure needs.
- Complete Utility Rate Sufficiency Analysis to determine the adequate rates for Stormwater in order to adequately fund operating and infrastructure needs.

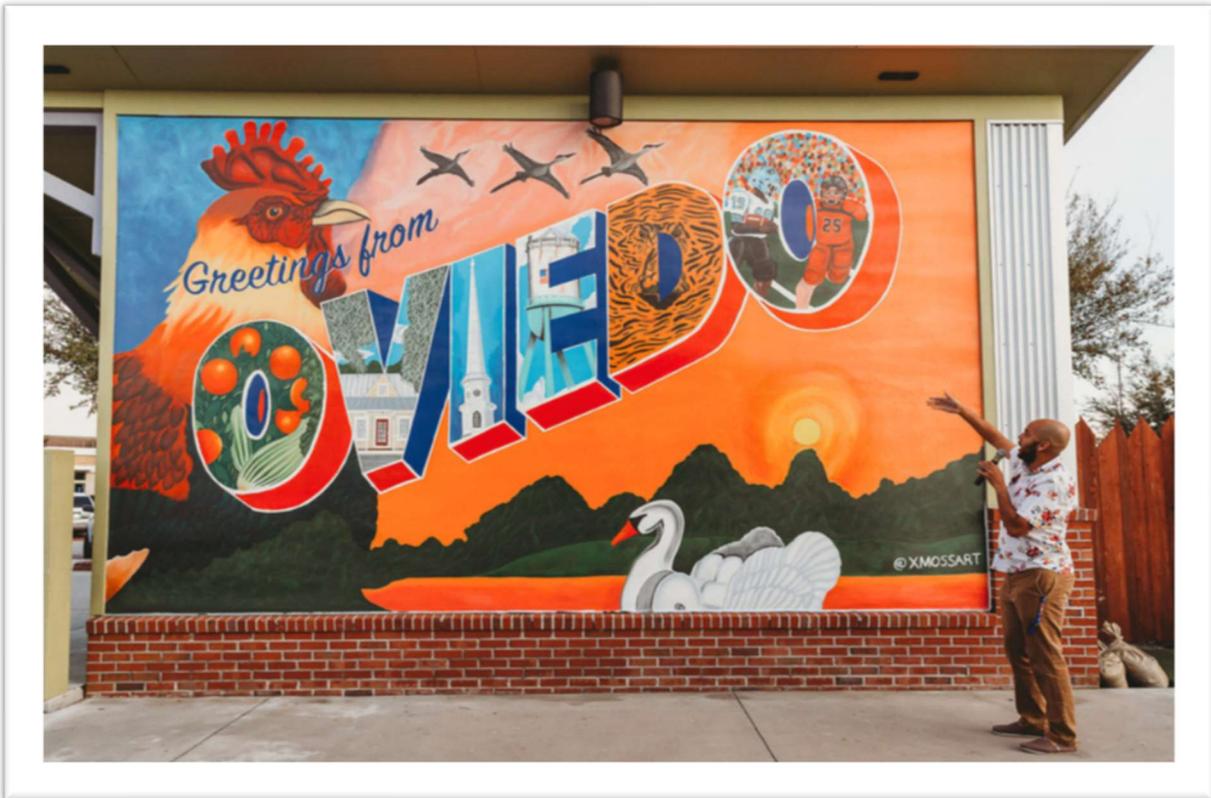
Long-Term Goals

- 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 Overview



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 2023-24 Proposed Millage Rate *	5.3440	0.1310	5.4750
FY 2023-24 Rolled Back Millage Rate	4.9719	N/A	N/A
FY 2020-21 Adopted Millage Rate	5.3350	0.1400	5.4750

* The Proposed Millage Rate of 5.3440 mills is a tax increase of 7.48% over the rolled back rate of 4.9719 mills.

<u>City Property Tax Payment: \$250,000 Home with \$50K Homestead Exemption</u>	<u>General Millage</u>	<u>GO Debt Millage</u>	<u>Total</u>
FY 2023-24 **	1,108.88	27.18	1,136.06
FY 2022-23 **	1,067.00	28.00	1,095.00
Increase (Decrease) over Prior Year	\$ 41.88	\$ (0.82)	\$ 41.06

**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 2022 was 7.0% and in 2023 is 6.5%.

Summary of the change in gross taxable values: Tax Years 2018 through 2023

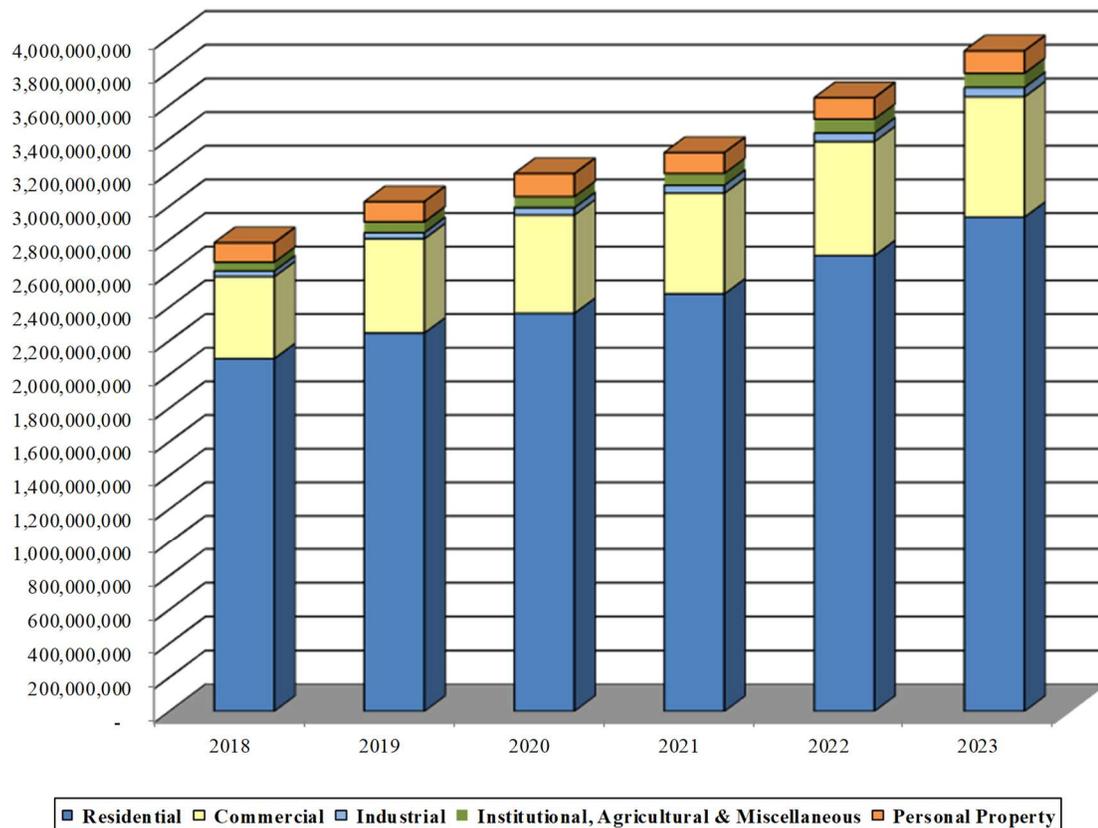
The Summary of Tax Base Data below details the change in gross taxable value for the Adopted Budget year and five (5) years prior. The chart details increases/decreases in gross taxable value due to new construction, annexations, re-assessments of existing property and changes in personal property values.

<u>SUMMARY OF TAX BASE DATA</u>						
(all dollar amounts expressed in thousands)						
<u>Budget Year</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Prior Year Final						
Gross Taxable Value	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646	3,644,581
New Construction	118,720	94,536	28,326	14,951	25,358	12,950
Re-assessment of						
Existing Properties	40,130	38,584	14,401	(4,997)	184,428	132,259
Personal Property	114,954	119,616	136,212	123,409	126,717	133,369
Tax Base Net Inc (Dec)	273,804	252,736	178,939	133,363	336,503	278,577
Gross Taxable Value	2,792,450	3,035,244	3,205,522	3,326,843	3,655,149	3,923,158
% Change in Taxable Value	10.87%	9.08%	5.91%	4.18%	10.14%	7.64%
Millage Rate	5.0970	5.1145	5.1230	5.1275	5.3350	5.3440
Taxes Levied @ 95%**	13,521	14,748	15,601	16,205	18,525	19,917
Less CRA Contribution	(354)	(505)	(532)	(531)	(677)	(725)
Total Ad Valorem						
Taxes Levied	13,168	14,242	15,068	15,674	17,848	19,192

Gross Taxable Value - Tax Year 2023 and Prior 5 years

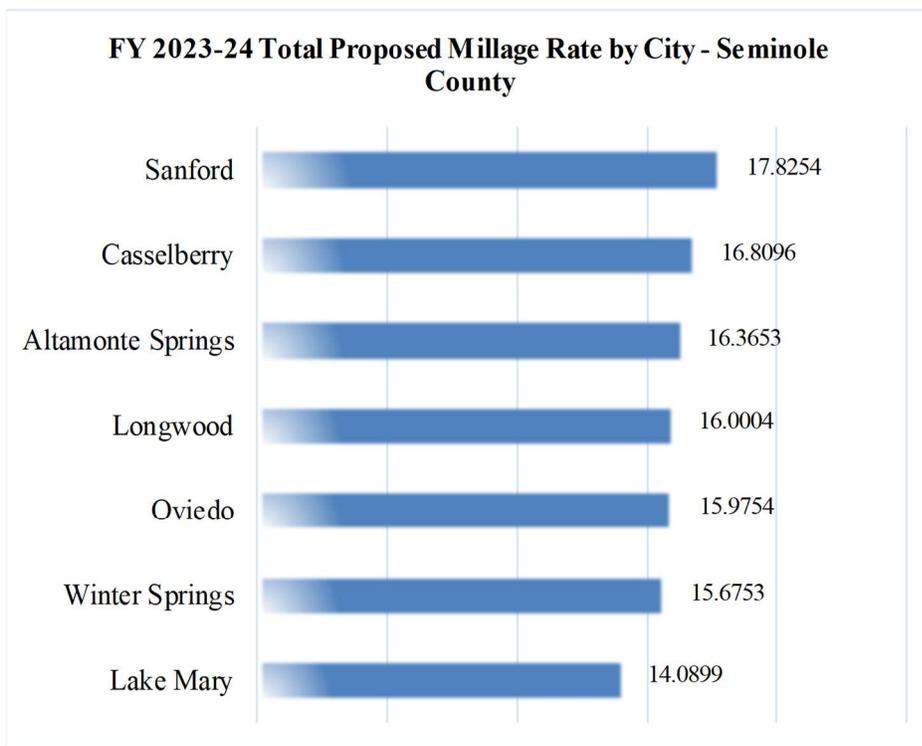
Tax Year	Gross Taxable Value	% Change from Prior Year	Residential	Commercial	Industrial	Institutional, Agricultural & Miscellaneous	Personal Property
2023	3,923,158,411	7.64%	2,935,045,976	714,634,796	55,844,322	84,264,443	133,368,874
			74.81%	18.22%	1.42%	2.15%	3.40%
2022	3,644,581,259	9.82%	2,706,682,055	676,876,994	51,426,030	82,879,102	126,717,078
			74.27%	18.57%	1.41%	2.27%	3.48%
2021	3,318,645,591	3.92%	2,479,304,578	598,142,974	47,205,012	70,583,946	123,409,081
			74.71%	18.02%	1.42%	2.13%	3.72%
2020	3,193,480,159	5.51%	2,363,187,107	584,388,303	43,879,770	65,813,337	136,211,642
			74.00%	18.30%	1.37%	2.06%	4.27%
2019	3,026,583,029	8.77%	2,246,560,394	559,992,629	36,397,350	64,016,647	119,616,009
			74.23%	18.50%	1.20%	2.12%	3.95%
2018	2,782,508,002	10.48%	2,094,460,967	486,990,831	33,842,144	52,259,611	114,954,449
			75.27%	17.50%	1.22%	1.88%	4.13%

Chart by Major Property Classification



Six Year Millage Rate Trend – Seminole County

<u>City Millage Rates (A):</u>	<u>Tax Years</u>					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Altamonte Springs **	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
Casselberry* **	3.0519	3.0519	2.9990	3.2241	3.5443	3.5443
Lake Mary	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Longwood	5.5000	5.5000	5.5000	5.5000	5.5000	5.5000
Oviedo *	5.2820	5.2820	5.2820	5.2820	5.4750	5.4750
Sanford	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs **	2.4800	2.4300	2.4100	2.4100	2.4100	2.4100
* Includes voted debt						
** Participates in County Fire Protection (MSTU)						
County Millage Rates (A):						
Seminole County School Board	6.3130	6.1330	5.9340	5.8250	5.4600	5.4420
Seminole County Government	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
St Johns River Water Mngt District	0.2562	0.2414	0.2287	0.2189	0.1974	0.1833
County Fire Protection (MSTU)	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
County Transportation (MSTU)	0.1107					



(A) The FY 2023-24 data reflects the proposed millage rates for each jurisdiction.

City of Oviedo – Residential Home Property Tax Calculation



The 2023 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 2022, with a 3% CPI adjustment in 2023. 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 \$3,312.91 a savings of approximately \$138.

FY 2023-24 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid	% Millage Rate Change from PY
Seminole County School Board	5.4420	1,265.27	36.66%	(0.33%)
Seminole County	4.8751	1,011.58	29.31%	0.00%
St Johns River Water Mgt District (SJRWMD)	0.1833	38.03	1.10%	(7.14%)
Oviedo	5.3440	1,108.88	32.13%	0.17%
Oviedo – Voted Debt	0.1310	27.18	0.79%	(6.43%)
Totals	15.9754	3,450.95	100.00%	(0.20%)

FY 2022-23 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid
Seminole County School Board	5.4600	1,269.45	36.71%
Seminole County	4.8751	1,011.58	29.25%
St Johns River Water Mgt District (SJRWMD)	0.1974	40.96	1.18%
Oviedo	5.3350	1,107.01	32.01%
Oviedo – Voted Debt	0.1400	29.05	0.84%
Totals	16.0075	\$3,458.06	100.00%

Budget Comparison by Appropriated Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted	FY 2023-24 Proposed	\$ Change over FY 22-23	% Change over FY 22-23
<u>GENERAL FUND (001)</u>	35,022,010	33,788,474	36,298,262	38,919,507	2,621,245	7.22% A
<u>SPECIAL REVENUE FUNDS</u>						
Oviedo CRA Fund (015)	404,656	596,293	1,295,562	1,397,268	101,706	7.85% B
Administrative Facilities Impact Fee Fund (101)	130,457	-	26,000	65,290	39,290	151.12%
Transportation Impact Fee Fund (102)	45,943	6,258	250,000	460,500	210,500	84.20% C
State/Local Law Enforcement Trust Fund (103)	5,035	-	-	-	-	0.00%
Local Option Gas Tax Fund (105)	766,484	577,735	831,590	805,590	(26,000)	(3.13%)
Federal Law Enforcement Trust Fund (106)	53,784	10,049	-	-	-	0.00%
Police Impact Fee Fund (107)	-	-	17,000	57,290	40,290	237.00%
Fire Impact Fee Fund (108)	30,000	-	88,500	55,452	(33,048)	(37.34%)
Recreation Impact Fee Fund (109)	80,000	-	36,000	770,968	734,968	2041.58% D
Tree Bank Fund (112)	55,555	23,397	40,000	42,000	2,000	5.00%
Solid Waste Fund (115)	3,104,690	3,150,077	3,340,485	3,400,529	60,044	1.80%
Building Services Fund (120)	596,127	1,587,926	585,400	585,000	(400)	(0.07%)
Law Enforcement Fund (125)	85,710	7,675	-	-	-	0.00%
Police Donations Fund (126)	9,230	10,675	-	-	-	0.00%
Second Dollar Fund (127)	2,247	-	-	-	-	0.00%
Street Light Fund (150)	1,301,570	918,619	1,001,943	1,076,770	74,827	7.47%
American Rescue Plan Fund (155)	-	828,150	-	-	-	0.00%
Sub-Total: Special Revenue Funds	6,671,488	7,716,854	7,512,480	8,716,657	1,204,177	16.03%
<u>DEBT SERVICE FUNDS</u>						
Public Improvement Rev. Bonds Fund (201)	2,013,783	2,688,315	737,104	727,189	(9,915)	(1.35%)
General Obligation Bond Fund (203)	486,534	489,150	486,135	488,237	2,102	0.43%
Lease Financing Fund (205)	763,316	690,239	249,691	260,491	10,800	4.33%
Sub-Total: Debt Service Funds	3,263,633	3,867,704	1,472,930	1,475,917	2,987	0.20%
<u>CAPITAL PROJECT FUNDS</u>						
Vehicle/Equipment Replacement Fund (302)	982,557	2,497,105	782,835	1,277,860	495,025	63.23% E
3rd Generation Sales Tax Fund (304)	6,404,211	378,530	2,378,247	2,600,000	221,753	9.32% F
Local Option Sales Tax Construction Fund (309)	65,066	8,613	-	-	-	0.00%
Technology Improvement Fund (320)	91,206	250,924	436,971	299,671	(137,300)	(31.42%) G
OSC Extension Landfill Closure Fund (327)	93,096	-	-	-	-	0.00%
General Facilities Improvements Fund (330)	331,629	1,361	-	-	-	0.00%
Recreation Facilities Improvements Fund (340)	275,320	543,660	-	-	-	0.00%
Sub-Total: Capital Project Funds	8,243,085	3,680,193	3,598,053	4,177,531	579,478	16.11%
<u>ENTERPRISE FUNDS</u>						
Water/Wastewater Utility Fund (401)	18,928,557	18,791,209	18,091,290	18,871,214	779,924	4.31%
Utility Revenue Bond/SRF Sinking Fund (403)	5,684,918	1,566,326	3,196,255	3,187,027	(9,228)	(0.29%)
Water/Wastewater R&R Fund (406)	1,150,654	1,190,495	1,789,816	1,803,292	13,476	0.75%
Vehicle & Equipment Replacement Fund (407)	266,446	254,695	883,000	890,000	7,000	0.79%
Water System Impact Fee Fund (408)	1,242,963	8,491	575,000	250,000	(325,000)	(56.52%) H
Wastewater System Impact Fee Fund (409)	40,355	40,357	140,312	190,221	49,909	35.57%
Stormwater Fund (410)	2,422,271	2,562,877	2,920,503	2,826,527	(93,976)	(3.22%)
2020A Utility Revenue Refunding Bonds (418)	42,913	76,303	-	-	-	0.00%
Twin Rivers Golf Course Fund (480)	1,656,260	1,903,425	1,886,117	2,072,249	186,132	9.87% I
Sub-Total: Enterprise Funds	31,435,337	26,394,178	29,482,293	30,090,530	608,237	2.06%

Budget Comparison by Appropriated Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted	FY 2023-24 Proposed	\$ Change over FY 22-23	% Change over FY 22-23
INTERNAL SERVICE FUNDS						
Fleet Internal Service Fund (504)	485,477	550,988	627,747	613,029	(14,718)	(2.34%)
Medical Insurance Fund (510)	4,880,073	4,446,070	5,796,827	5,951,412	154,585	2.67%
Insurance Deductible Fund (512)	249,999	250,002	250,000	250,000	-	0.00%
Sub-Total: Internal Service Funds	5,615,549	5,247,060	6,674,574	6,814,441	139,867	2.10%
TOTAL APPROPRIATIONS	\$ 90,251,102	\$ 80,694,463	\$ 85,038,592	\$ 90,194,583	\$ 5,155,991	6.06%
<i>LESS:</i> Interfund Transfers (all funds)	20,752,077	10,568,324	8,663,366	8,234,653	(428,713)	(4.95%)
TOTAL NET BUDGET	\$ 69,499,025	\$ 70,126,139	\$ 76,375,226	\$ 81,959,930	\$ 5,584,704	7.31%

Notes:

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

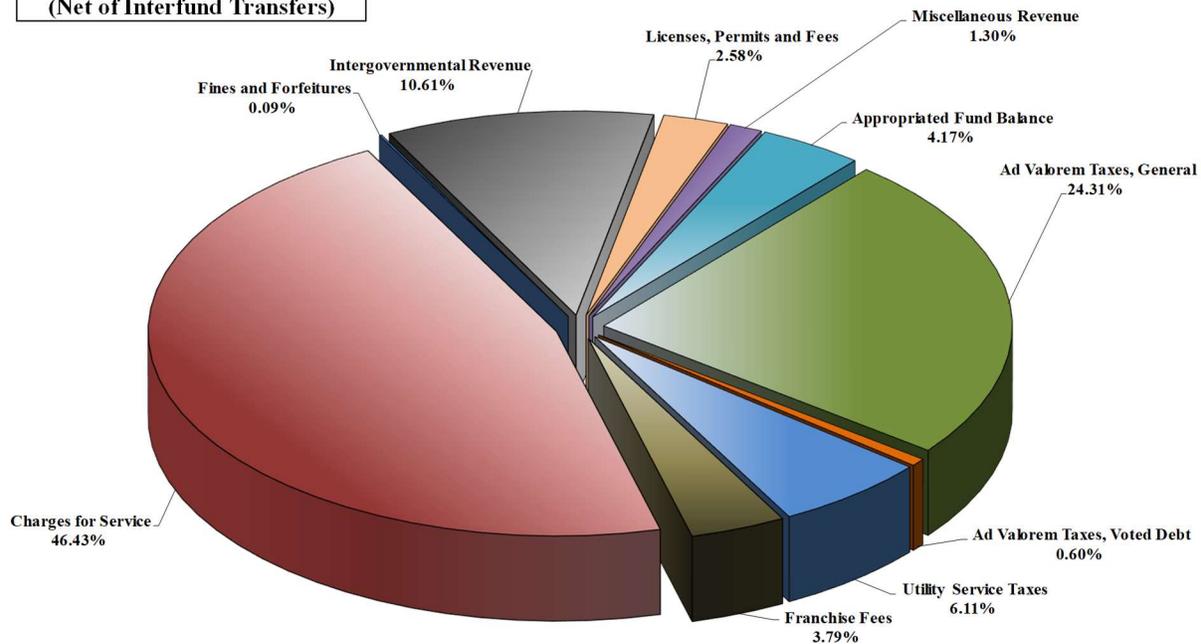
- A** The increase is due to funding for new positions and an increase in operating and capital expenditures.
- B** The increase is due to an increase in capital projects.
- C** The increase is due to an increase in capital projects.
- D** The increase is due to an increase in capital projects.
- E** The increase is due to an increase in the funding for vehicle replacements.
- F** The increase is due to an increase in capital projects
- G** The decrease is due to a reduction in technology repalcemens.
- H** Increase in utility capital projects that qualify for use of Water Impact Fees funding.
- I** The increase is due to an increase in operating costs and capital purchases.

Consolidated Budget Summary

FY 2023-24 by Budgeted Revenue

	Milage 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	5.3440	\$ 19,201,630	\$ 725,461	-	\$ -	\$ -	\$ -	\$ -	\$ 19,927,091
Ad Valorem Taxes, Voted Debt	0.1310	-	-	-	488,237	-	-	-	488,237
Utility Service Taxes		5,007,804	-	-	-	-	-	-	5,007,804
Franchise Fees		3,106,126	-	-	-	-	-	-	3,106,126
Charges for Service		3,145,658	-	3,337,840	-	1,267,860	23,808,820	6,494,441	38,054,619
Fines and Forfeitures		74,500	-	-	-	-	-	-	74,500
Intergovernmental Revenue		4,727,443	661,807	709,402	-	2,600,000	-	-	8,698,652
Licenses, Permits and Fees		157,925	-	1,769,943	-	-	190,000	-	2,117,868
Interest		276,300	10,000	22,000	-	-	196,000	20,000	524,300
Miscellaneous Revenue		330,600	-	-	-	10,000	154,500	50,000	545,100
	5.4750								
TOTAL OPERATING REVENUES		\$ 36,027,986	\$ 1,397,268	\$ 5,839,185	\$ 488,237	\$ 3,877,860	\$ 24,349,320	\$ 6,564,441	\$ 78,544,297
Interfund Transfers		\$ 2,480,000	\$ -	\$ -	\$ 987,680	\$ 260,000	\$ 4,256,973	\$ 250,000	\$ 8,234,653
Appropriated Fund Balance		411,521	-	1,480,204	-	39,671	1,484,237	-	3,415,633
TOTAL NON-OPERATING REVENUES		\$ 2,891,521	\$ -	\$ 1,480,204	\$ 987,680	\$ 299,671	\$ 5,741,210	\$ 250,000	\$ 11,650,286
REVENUES AND FUND BALANCES		\$ 38,919,507	\$ 1,397,268	\$ 7,319,389	\$ 1,475,917	\$ 4,177,531	\$ 30,090,530	\$ 6,814,441	\$ 90,194,583

**Composition of FY 2023-24
Operating Revenues: \$81,959,930
(Net of Interfund Transfers)**

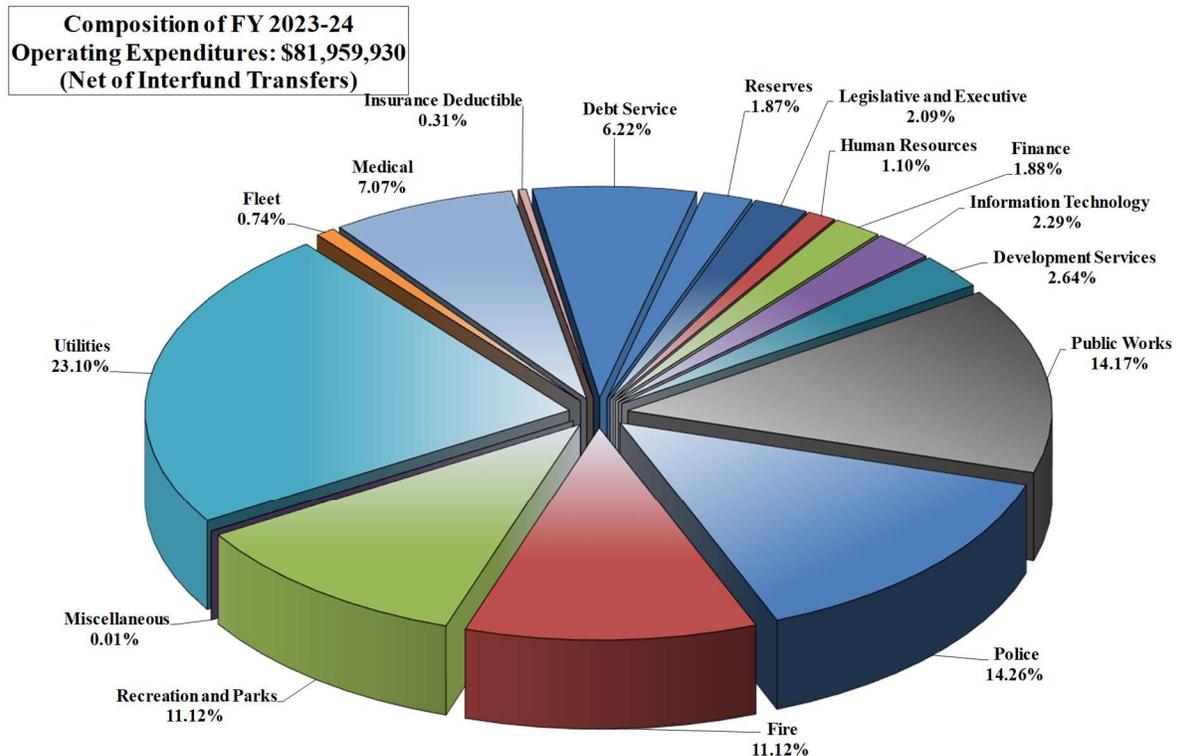


Percentages are calculated against budget of \$81,959,930 which is net of interfund transfers.

Consolidated Budget Summary

FY 2023-24 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	\$ 1,699,712	\$ -	\$ -	\$ -	\$ 12,950	\$ -	\$ -	\$ 1,712,662
Human Resources	902,002	-	-	-	-	-	-	902,002
Finance	1,279,008	-	-	-	262,700	-	-	1,541,708
Information Technology	1,877,926	-	-	-	-	-	-	1,877,926
Development Services	1,482,610	30,175	653,742	-	-	-	-	2,166,527
Public Works	2,037,499	1,312,093	5,775,389	-	2,487,000	-	-	11,611,981
Police	11,207,184	-	-	-	480,000	-	-	11,687,184
Fire	9,113,542	-	-	-	-	-	-	9,113,542
Recreation and Parks	8,102,733	-	710,000	-	303,000	-	-	9,115,733
Miscellaneous	10,000	-	-	-	-	-	-	10,000
Utilities	-	-	-	-	-	18,935,387	-	18,935,387
Fleet	-	-	-	-	-	-	605,239	605,239
Medical	-	-	-	-	-	-	5,797,814	5,797,814
Insurance Deductible	-	-	-	-	-	-	250,000	250,000
Debt Service	-	-	-	1,475,104	-	3,622,184	-	5,097,288
TOTAL OPERATING EXPENDITURES	\$37,712,216	\$ 1,342,268	\$ 7,139,131	\$ 1,475,104	\$ 3,545,650	\$22,557,571	\$ 6,653,053	\$80,424,993
Transfers out	\$ 982,291	\$ 55,000	\$ 50,000	\$ -	\$ 260,491	\$ 6,884,081	\$ 2,790	\$ 8,234,653
Reserve for Contingency	225,000	-	130,258	813	371,390	648,878	158,598	1,534,937
TOTAL NON-OPERATING EXPENDITURES	\$ 1,207,291	\$ 55,000	\$ 180,258	\$ 813	\$ 631,881	\$ 7,532,959	\$ 161,388	\$ 9,769,590
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$38,919,507	\$ 1,397,268	\$ 7,319,389	\$ 1,475,917	\$ 4,177,531	\$30,090,530	\$ 6,814,441	\$90,194,583



Percentages are calculated against budget of \$81,959,930 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 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change
Financial Sources								
Ad Valorem, General	16,383	18,535	19,927	7.51%	15,853	17,858	19,202	7.52%
Ad Valorem, Voted	494	486	488	0.43%	-	-	-	0.00%
Utility Service Taxes	4,990	4,848	5,008	3.29%	4,990	4,848	5,008	3.29%
Franchise Fees	3,089	2,923	3,106	6.28%	3,089	2,923	3,106	6.28%
Charges for Services	37,161	36,319	38,055	4.78%	4,068	3,032	3,146	3.76%
Fines and Forfeitures	266	77	77	0.00%	75	77	77	0.00%
Intergovernmental	10,859	8,218	8,699	5.84%	5,378	4,512	4,727	4.77%
Licenses, Permits and Fees	6,364	2,156	2,115	-1.88%	161	147	155	6.02%
Interest	255	142	524	269.88%	38	78	276	254.23%
Misc. Revenue	1,395	509	545	7.14%	658	274	331	20.83%
Operating Revenues	81,256	74,212	78,544	5.84%	34,311	33,748	36,028	6.76%
Interfund Transfers	10,568	8,663	8,235	-4.95%	3,089	2,551	2,480	-2.76%
Fund Balance	-	2,163	3,416	57.92%	-	-	412	0.00%
Other Financing Sources	10,568	10,826	11,650	7.61%	3,089	2,551	2,892	13.37%
Total Financial Sources	\$ 91,824	\$ 85,039	\$ 90,195	6.06%	\$ 37,400	\$ 36,298	\$ 38,920	7.22%
Financial Uses								
General Government	7,417	7,736	8,171	5.62%	5,672	6,861	7,241	5.55%
Public Safety	19,555	19,424	20,801	7.09%	17,446	19,259	20,321	5.51%
Physical Environment	17,648	26,632	28,625	7.48%	1,182	1,405	2,037	45.05%
Economic Development	176	50	30	-39.86%	-	-	-	0.00%
Parks and Recreation	10,425	9,399	11,038	17.43%	7,452	7,537	8,103	7.51%
Debt Service	5,573	5,104	5,097	-0.13%	-	-	-	0.00%
Depreciation Expense	4,251	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	12	10	10	0.00%	12	10	10	0.00%
Operating Expenditures	65,057	68,356	73,772	7.92%	31,763	35,071	37,712	7.53%
Internal Service Funds	5,096	6,568	6,653	1.30%	-	-	-	0.00%
Transfers out	10,568	8,663	8,235	-4.95%	2,026	992	982	-0.98%
Reserve for Contingency	(27)	1,452	1,535	5.74%	-	235	225	-4.41%
Other Financing Uses	15,637	16,683	16,423	-1.56%	2,026	1,227	1,207	-1.64%
Total Financial Uses	\$ 80,694	\$ 85,039	\$ 90,195	6.06%	\$ 33,788	\$ 36,298	\$ 38,920	7.22%
Net Income/(Loss)	\$ 11,129	\$ -	\$ -		\$ 3,611	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	88,488				11,274			
Ending Fund Balance	99,618				14,885			
Change in Fund Balance	11,129				3,611			
% Change	12.58%				32.03%			

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 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change
Financial Sources								
Ad Valorem, General	530	677	725	7.16%	-	-	-	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%	3,268	3,340	3,338	-0.06%
Fines and Forfeitures	-	-	-	0.00%	191	-	-	0.00%
Intergovernmental	504	619	662	6.98%	1,574	709	709	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	5,712	1,789	1,770	-1.08%
Interest	5	-	10	0.00%	117	3	22	700.00%
Misc. Revenue	-	-	-	0.00%	35	-	-	0.00%
Operating Revenues	1,039	1,296	1,397	7.85%	10,896	5,841	5,839	-0.04%
Interfund Transfers	-	-	-	0.00%	-	-	-	0.00%
Fund Balance	-	-	-	0.00%	-	376	1,480	294.00%
Other Financing Sources	-	-	-	0.00%	-	376	1,480	294.00%
Total Financial Sources	\$ 1,039	\$ 1,296	\$ 1,397	7.85%	\$ 10,896	\$ 6,217	\$ 7,319	17.73%
Financial Uses								
General Government	-	-	-	0.00%	1,484	463	654	41.11%
Public Safety	-	-	-	0.00%	18	-	-	0.00%
Physical Environment	126	1,190	1,312	10.22%	4,669	5,201	5,775	11.05%
Economic Development	176	50	30	-39.86%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	529	10	710	7000.00%
Debt Service	-	-	-	0.00%	-	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	303	1,241	1,342	8.20%	6,700	5,674	7,139	25.83%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	294	55	55	0.00%	420	121	50	-58.51%
Reserve for Contingency	-	-	-	0.00%	-	423	130	-69.17%
Other Financing Uses	294	55	55	0.00%	420	543	180	-66.81%
Total Financial Uses	\$ 596	\$ 1,296	\$ 1,397	7.85%	\$ 7,121	\$ 6,217	\$ 7,319	17.73%
Net Income/(Loss)	\$ 443	\$ -	\$ -		\$ 3,775	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	1,576				2,291			
Ending Fund Balance	2,018				6,066			
Change in Fund Balance	443				3,775			
% Change	28.11%				164.81%			

(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 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change
Financial Sources								
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	494	486	488	0.43%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	-	-	-	0.00%	1,950	758	1,268	67.30%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	3,403	2,378	2,600	9.32%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Interest	1	-	-	0.00%	17	-	-	0.00%
Misc. Revenue	-	-	-	0.00%	138	25	10	-60.00%
Operating Revenues	495	486	488	0.43%	5,508	3,161	3,878	22.68%
Interfund Transfers	1,955	987	988	0.09%	374	260	260	0.00%
Fund Balance	-	-	-	0.00%	-	177	40	-77.58%
Other Financing Sources	1,955	987	988	0.09%	374	437	300	-31.42%
Total Financial Sources	\$ 2,451	\$ 1,473	\$ 1,476	0.20%	\$ 5,881	\$ 3,598	\$ 4,178	16.11%
Financial Uses								
General Government	-	-	-	0.00%	251	412	276	-33.09%
Public Safety	-	-	-	0.00%	2,002	165	480	190.91%
Physical Environment	-	-	-	0.00%	537	2,370	2,487	4.94%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	604	90	303	236.67%
Debt Service	3,868	1,473	1,475	0.15%	1	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	3,868	1,473	1,475	0.15%	3,395	3,037	3,546	16.75%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	-	-	-	0.00%	285	250	260	4.33%
Reserve for Contingency	-	-	1	0.00%	-	311	371	19.27%
Other Financing Uses	-	-	1	0.00%	285	561	632	12.62%
Total Financial Uses	\$ 3,868	\$ 1,473	\$ 1,476	0.20%	\$ 3,680	\$ 3,598	\$ 4,178	16.11%
Net Income/(Loss)	\$ (1,417)	\$ -	\$ -		\$ 2,201	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	1,892				5,730			
Ending Fund Balance	475				7,931			
Change in Fund Balance	(1,417)				2,201			
% Change	-74.90%				38.41%			

(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 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2023/24	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	16,432	17,777	18,517	4.16%	2,599	2,287	2,481	8.49%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	-	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	490	220	190	-13.64%
Interest	38	38	150	294.74%	25	15	31	106.67%
Misc. Revenue	216	160	155	-3.53%	-	-	-	0.00%
Operating Revenues	16,686	17,975	18,821	4.71%	3,113	2,522	2,702	7.14%
Interfund Transfers	454	-	50	0.00%	4,276	4,616	4,207	-8.86%
Fund Balance	-	116	-	0.00%	-	1,333	1,484	11.36%
Other Financing Sources	454	116	50	-57.01%	4,276	5,949	5,691	-4.33%
Total Financial Sources	\$ 17,141	\$ 18,091	\$ 18,871	4.31%	\$ 7,389	\$ 8,471	\$ 8,393	-0.92%
Financial Uses								
General Government	-	-	-	0.00%	-	-	-	0.00%
Public Safety	-	-	-	0.00%	-	-	-	0.00%
Physical Environment	8,583	11,030	11,994	8.74%	990	3,298	3,019	-8.46%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	1,819	1,763	1,922	9.05%
Debt Service	-	-	-	0.00%	1,594	3,196	3,187	-0.29%
Depreciation Expense	3,607	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	12,190	11,030	11,994	8.74%	4,402	8,257	8,128	-1.56%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	6,602	6,957	6,548	-5.88%	665	40	90	123.81%
Reserve for Contingency	-	104	329	217.39%	(27)	173	175	0.67%
Other Financing Uses	6,602	7,061	6,877	-2.60%	638	214	265	23.90%
Total Financial Uses	\$ 18,791	\$ 18,091	\$ 18,871	4.31%	\$ 5,040	\$ 8,471	\$ 8,393	-0.92%
Net Income/(Loss)	\$ (1,651)	\$ -	\$ -		\$ 2,349	\$ -	\$ -	
Fund Balance (B)								
Beginning Fund Balance	47,679							
Ending Fund Balance	48,378							
Change in Fund Balance	699							
% Change	1.47%							

(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

<i>(\$'s in thousands)</i>	Stormwater Fund (410)				Internal Service Funds (A)			
	Actual 2021/22	Adopted 2022/23	Proposed 2023/24	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2023/24	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	2,724	2,756	2,812	2.00%	6,120	6,370	6,494	1.96%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	-	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Interest	6	3	15	400.00%	9	5	20	300.00%
Misc. Revenue	1	-	-	0.00%	346	50	50	0.00%
Operating Revenues	2,731	2,759	2,827	2.43%	6,476	6,425	6,564	2.18%
Interfund Transfers	170	-	-	0.00%	250	250	250	0.00%
Fund Balance	-	161	-	0.00%	-	-	-	0.00%
Other Financing Sources	170	161	-	0.00%	250	250	250	0.00%
Total Financial Sources	\$ 2,901	\$ 2,921	\$ 2,827	-3.22%	\$ 6,726	\$ 6,675	\$ 6,814	2.10%
Financial Uses								
General Government	-	-	-	0.00%	10	-	-	0.00%
Public Safety	-	-	-	0.00%	89	-	-	0.00%
Physical Environment	1,534	2,138	2,001	-6.45%	27	-	-	0.00%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	22	-	-	0.00%
Debt Service	110	435	435	0.06%	-	-	-	0.00%
Depreciation Expense	645	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	2,288	2,573	2,436	-5.35%	148	-	-	0.00%
Internal Service Funds	-	-	-	0.00%	5,096	6,568	6,653	1.30%
Transfers out	275	246	246	0.00%	3	3	3	0.00%
Reserve for Contingency	-	101	145	43.04%	-	104	159	52.79%
Other Financing Uses	275	347	391	12.57%	5,099	6,675	6,814	2.10%
Total Financial Uses	\$ 2,563	\$ 2,921	\$ 2,827	-3.22%	\$ 5,247	\$ 6,675	\$ 6,814	2.10%
Net Income/(Loss)	\$ 338	\$ -	\$ -		\$ 1,479	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	15,498				2,549			
Ending Fund Balance	15,837				4,027			
Change in Fund Balance	338				1,479			
% Change	2.18%				58.02%			

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



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Revenue Trends

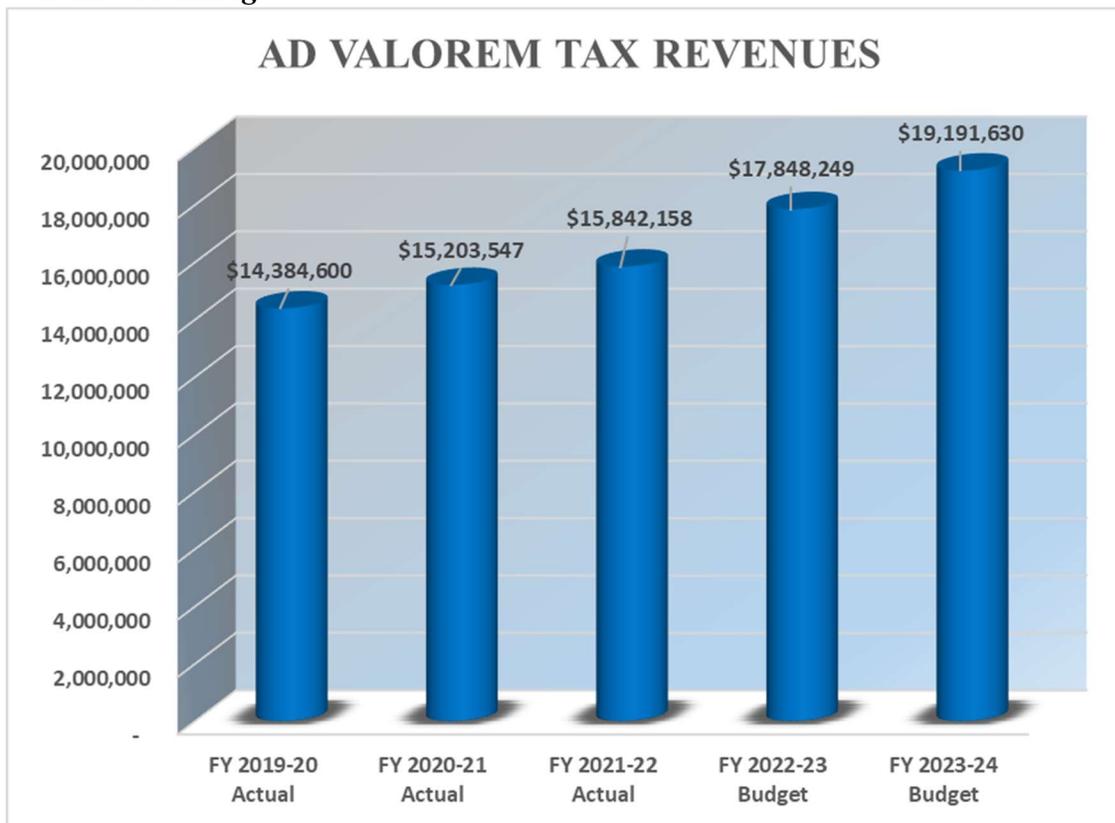
Ad Valorem Tax Revenues

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 2023-24. The City's tax collection has increased from \$14 million in FY 2019-20 to \$19 million in FY 2023-24. The net taxation increase since FY 2019-20 is due to growth in home values, along with increase in new construction. 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 City's gross taxable value has increased \$896 million since FY 2019-20, to \$3.92 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.

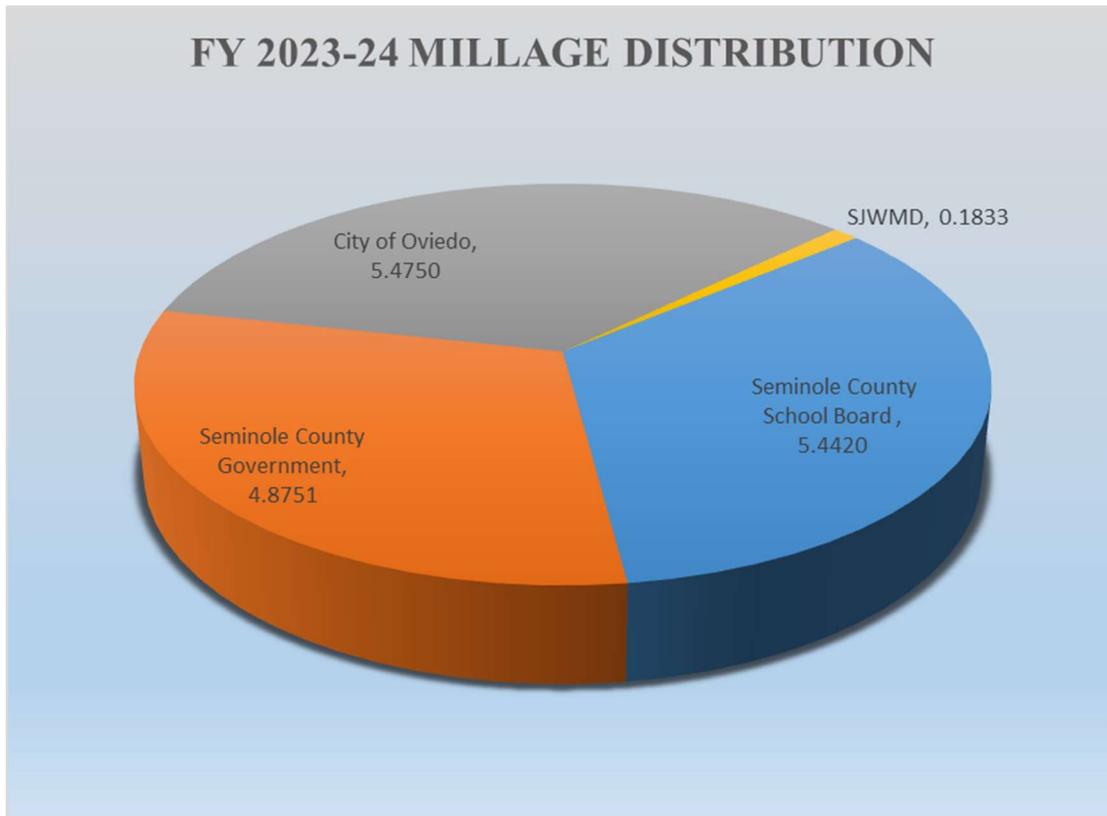
Trend: *Increasing*



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 millage rate for the City of Oviedo taxpayers for FY 2023-24 is 15.9754 mills, a decrease of 0.0321 mills or (0.20%) from FY 2022-23. The City of Oviedo millage rate is proposed to remain consistent with the total combined millage of 5.4750 mills in FY2022-23. The following graph depicts the distribution of taxes assessed to taxpayers in the City of Oviedo.

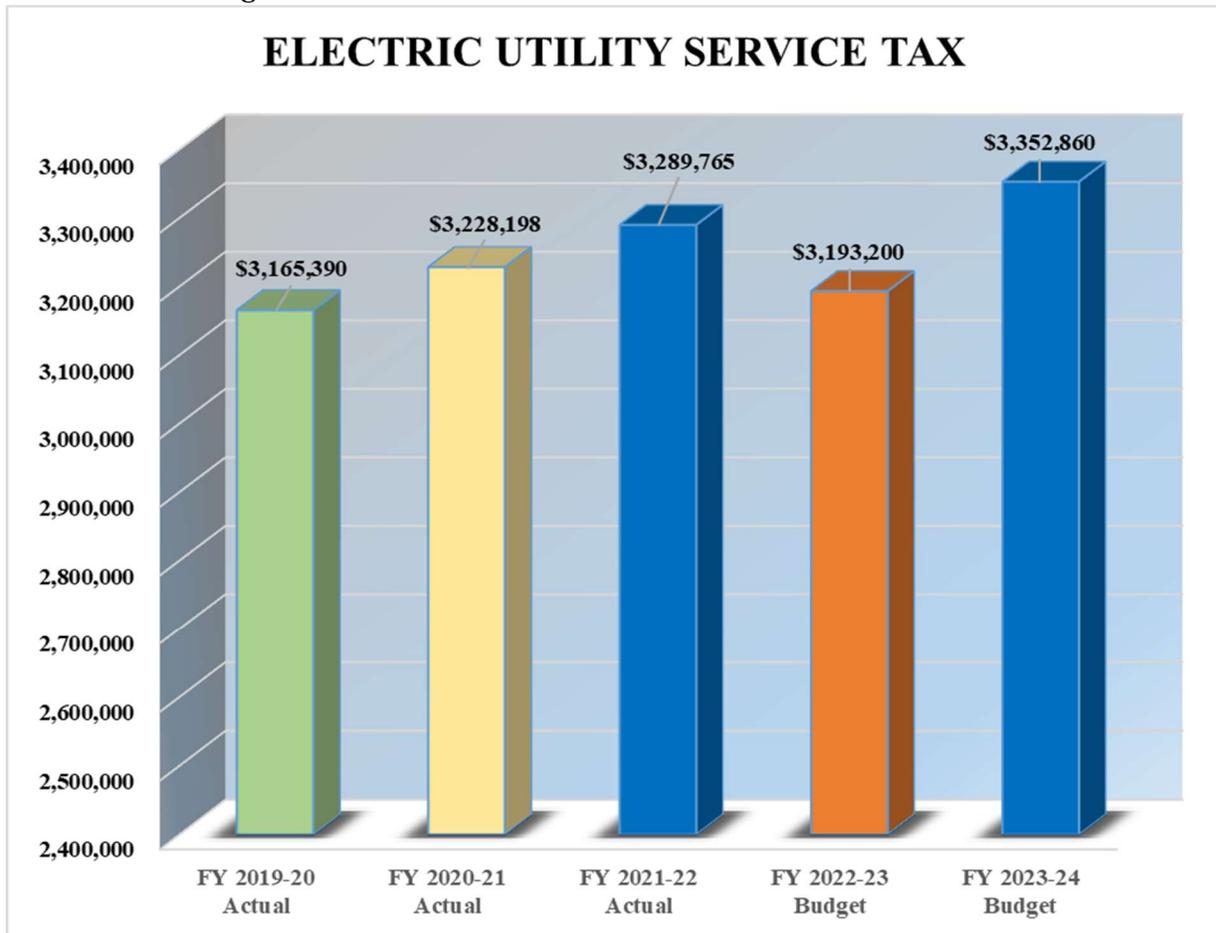


Revenue Trends

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 2023-24 by \$159,600 or 5%.

Trend: *Increasing*

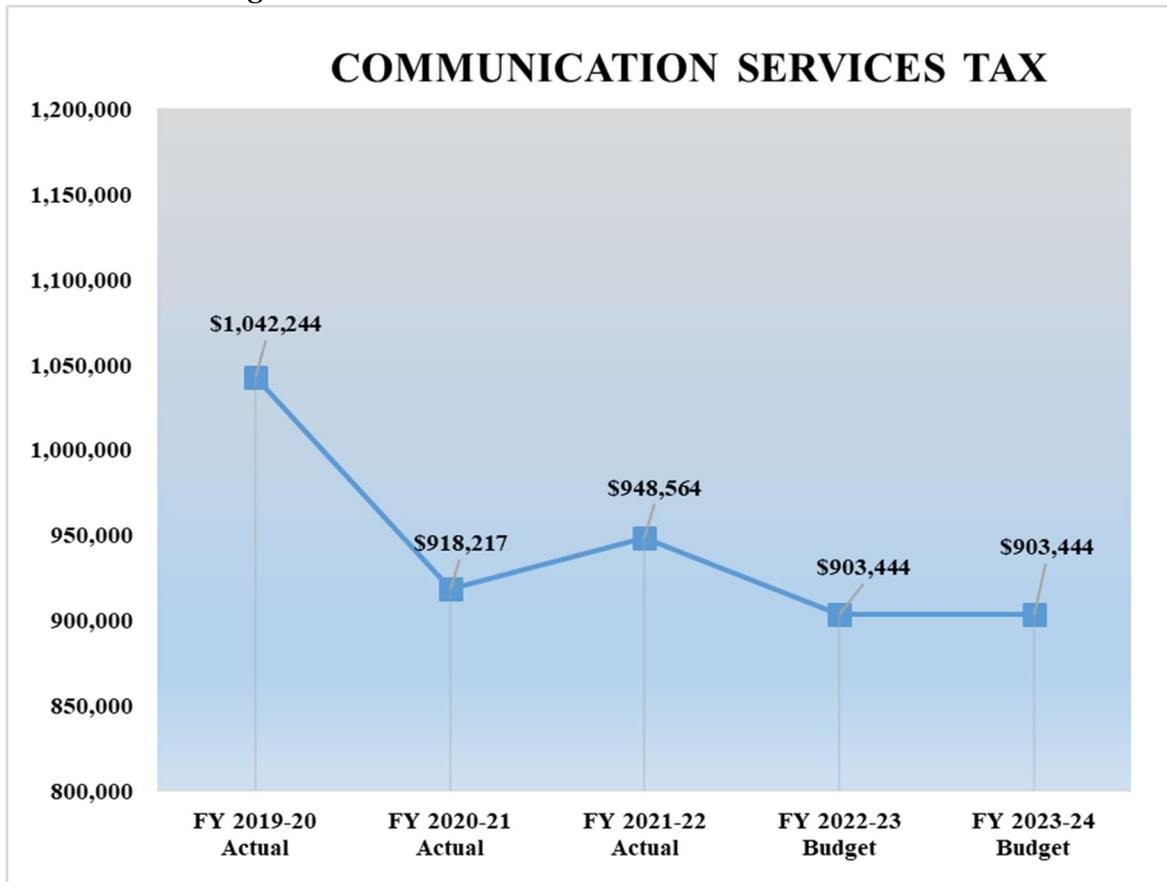


Revenue Trends

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 \$138,800, or 13.32% since FY 2019-20. Communication Services Tax continues to decrease in FY 2023-24 as compared to the FY2021-22 Actuals.

Trend: *Decreasing*

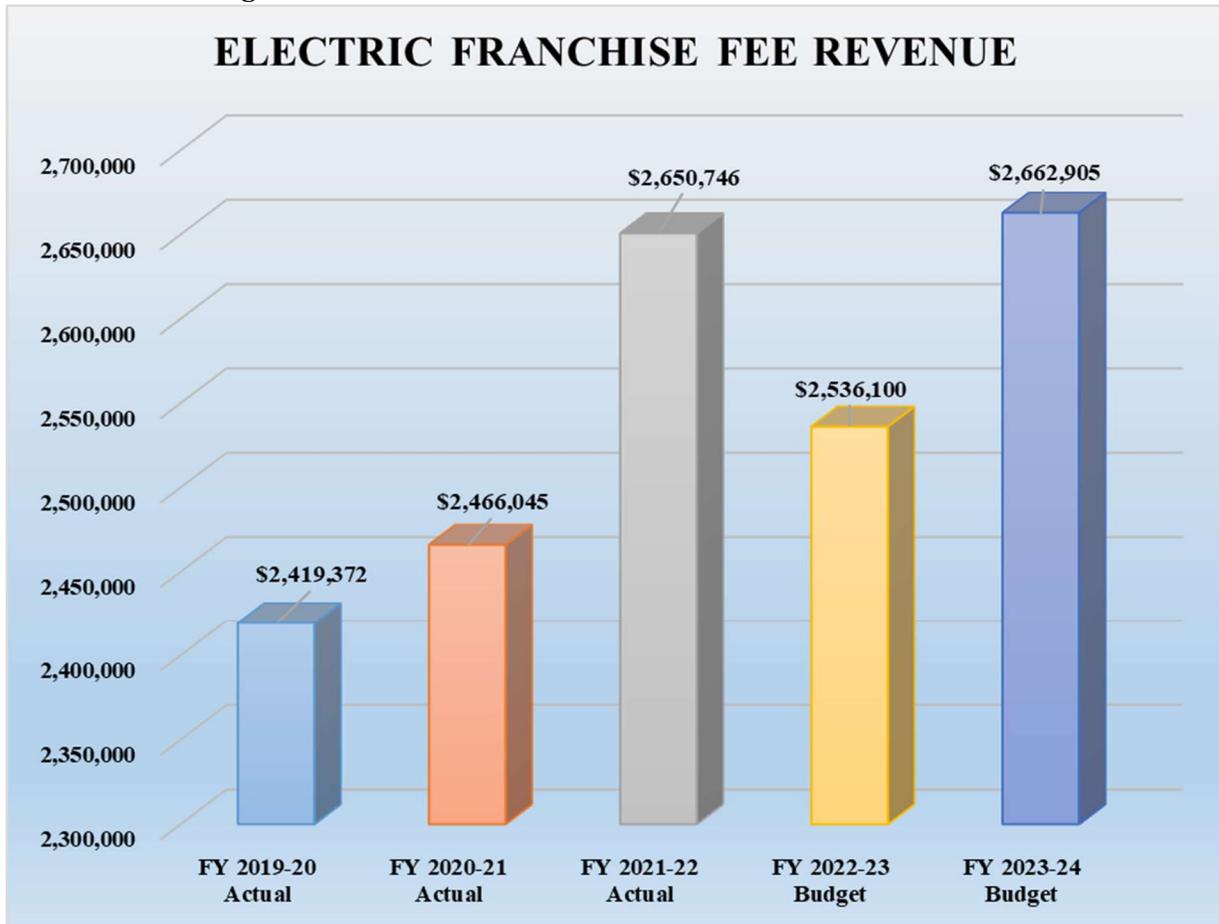


Revenue Trends

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. Budgeting for electric franchise fee is done by reviewing historical trends along with information on rate or customer base charges. Current analysis indicates the City could anticipate a slight increase in FY 2023-24.

Trend: *Increasing*

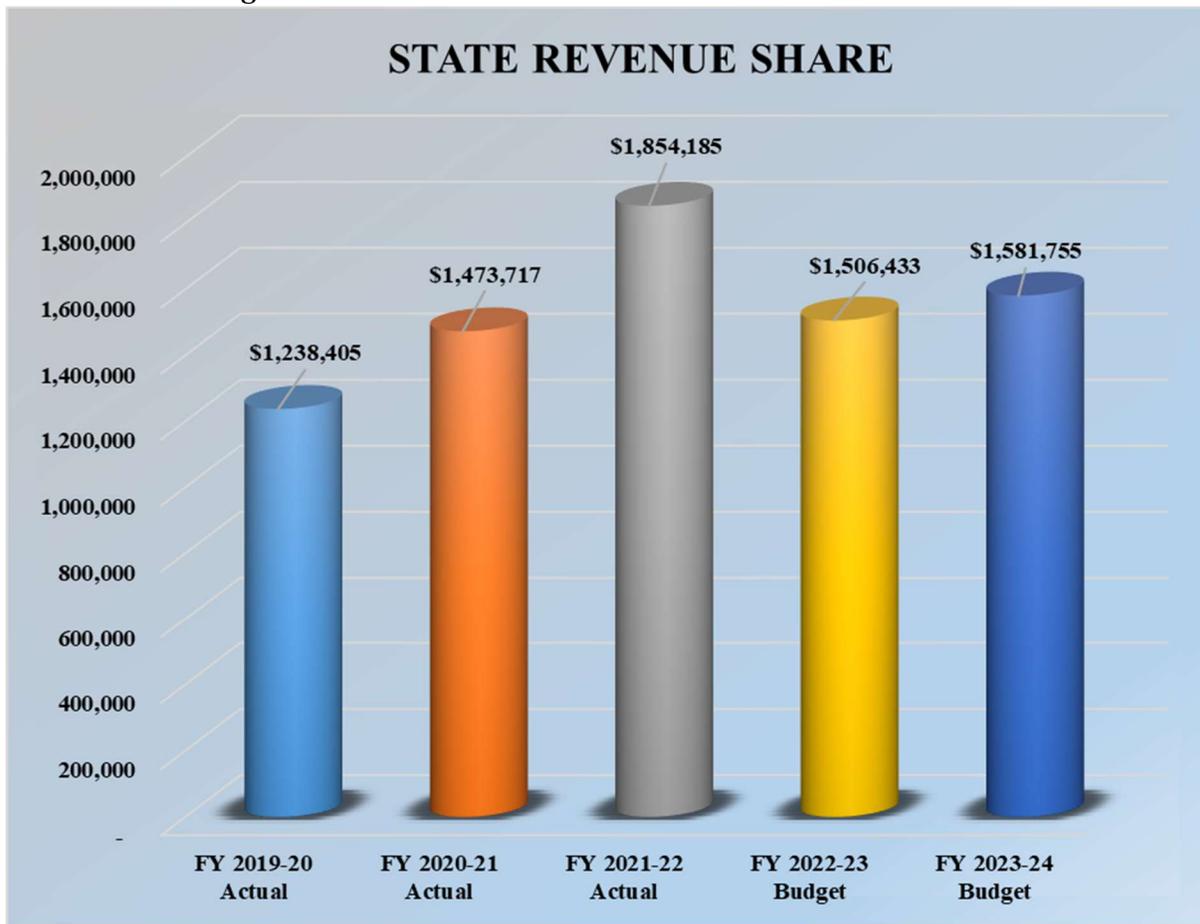


Revenue Trends

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. State Revenue Share is volatile as it is dependent on consumer spending which is directly tied to the overall state of the economy. In FY 2019-20 and FY 2020-21 the revenues declined due to the impacts of COVID-19 pandemic on the State's economy. In FY 2021-22 the revenues increased sharply due to the impacts of COVID-19 relief legislations, such as the American Rescue Plan Act 2021 (ARPA) which provided stimulus money to impacted citizens, state and local governments. Since then the economy has been slowly recovering and in FY 2023-24 State Revenue Share is projected to increase \$75,322, or 5%, compared to FY 2022-23.

Trend: *Increasing*

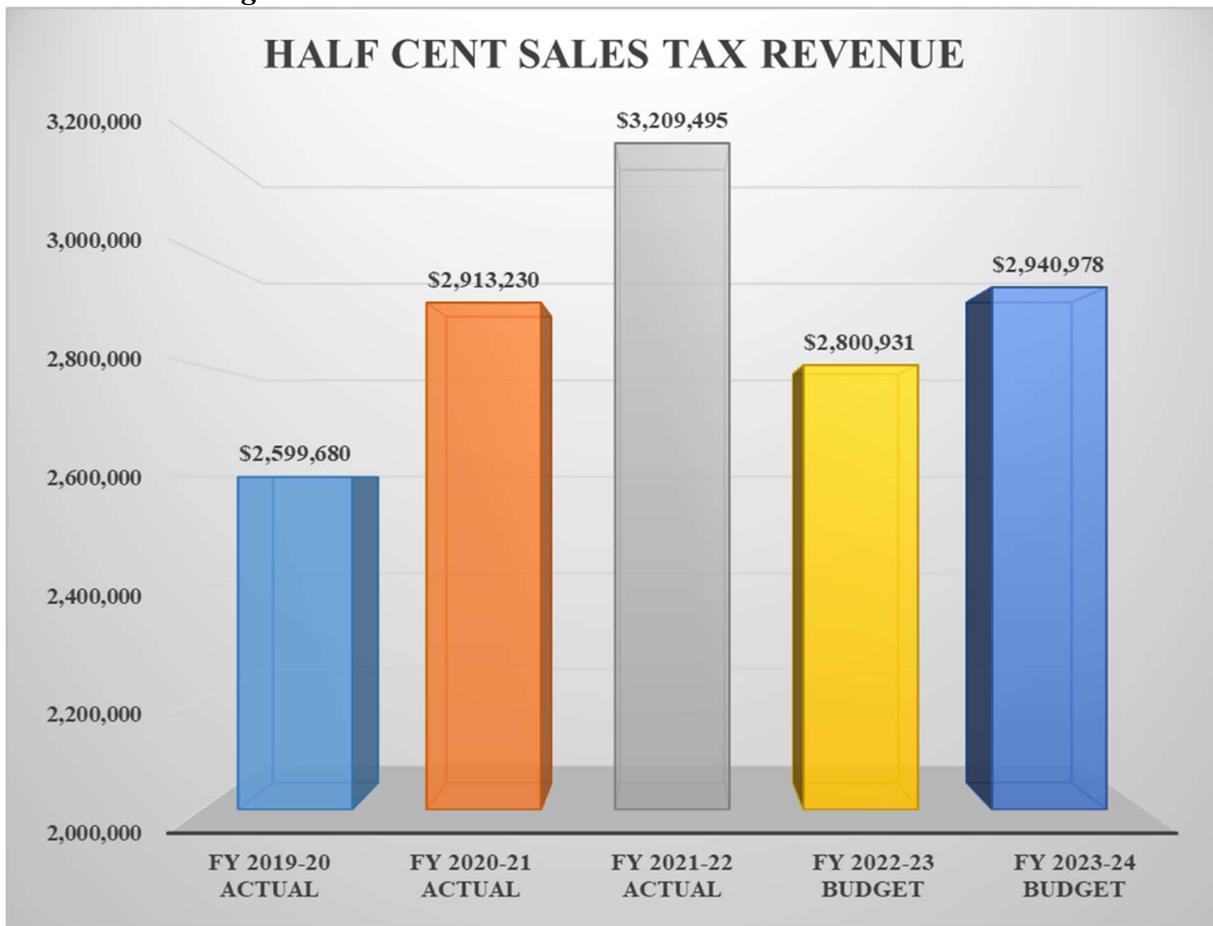


Revenue Trends

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. The Half Cent Sales Tax is consumption driven and considered one of the most volatile revenue sources given the dependency on consumer behavior and business activity. COVID-19 pandemic negatively impacted collections in FY 2019-20 and FY 2020-21, but since then the revenue has been stabilizing and it is expected to increase by \$140,047, or 5% in FY 2023-24, as compared to FY 2022-23.

Trend: *Increasing*

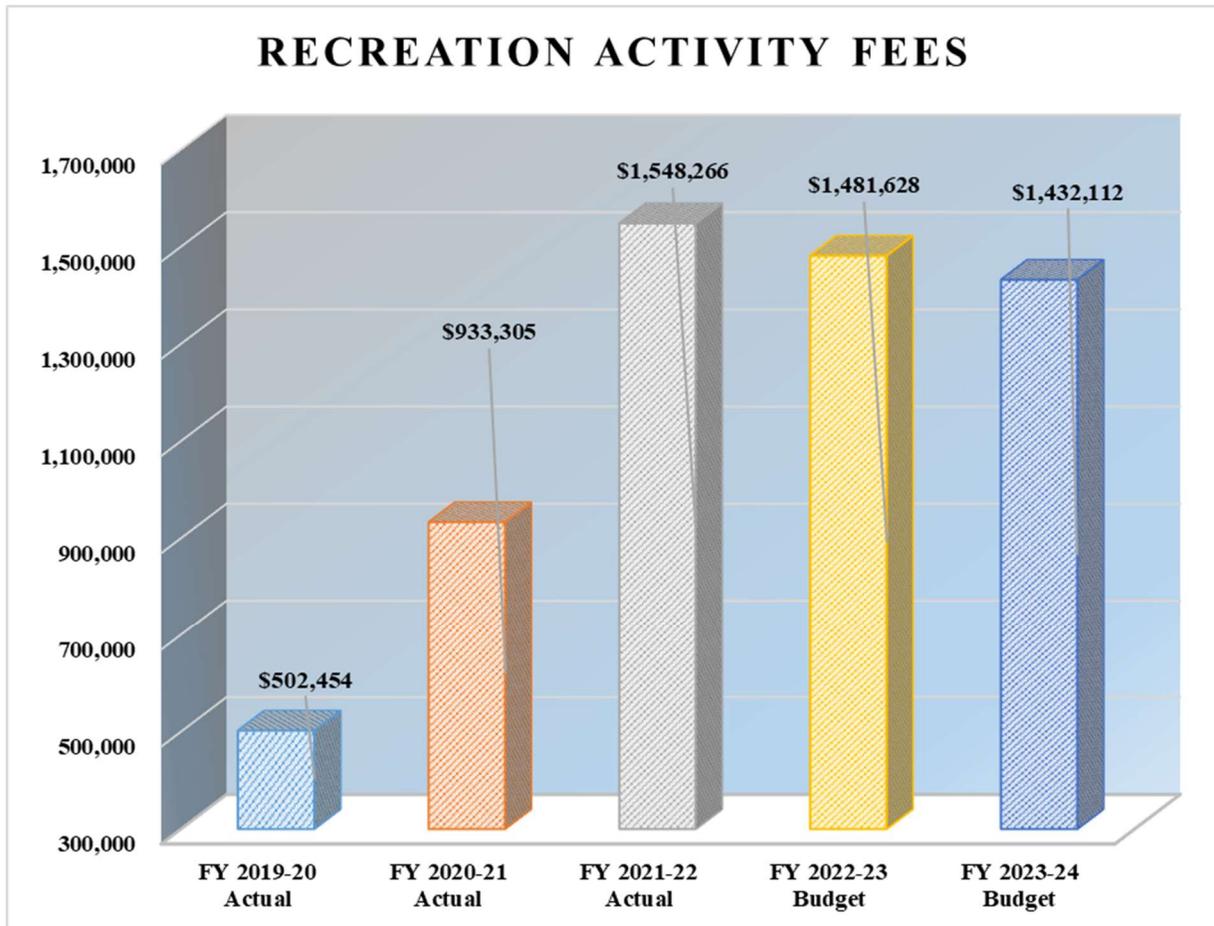


Revenue Trends

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*

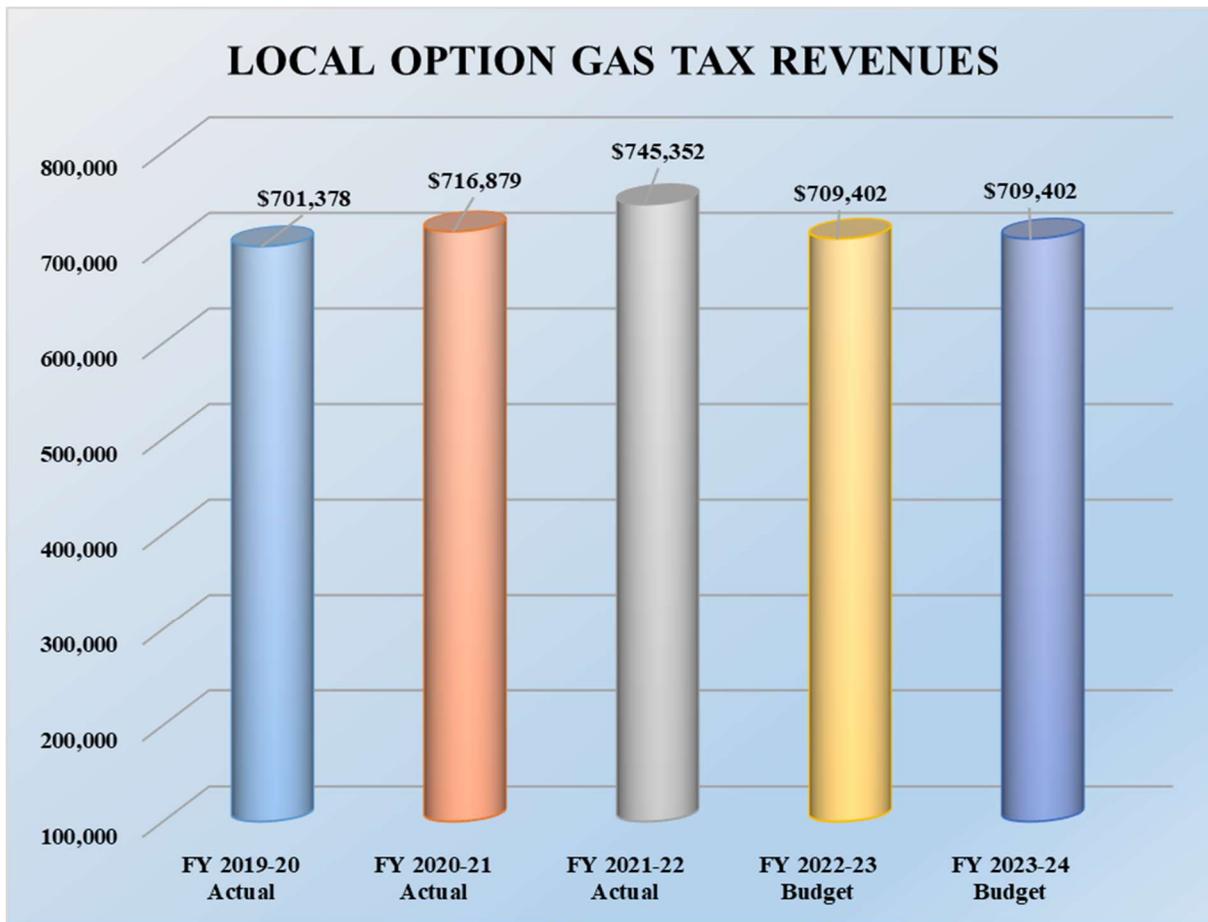


Revenue Trends

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 in FY 2023-24, as compared to FY 2022-23.

Trend: *Neutral*



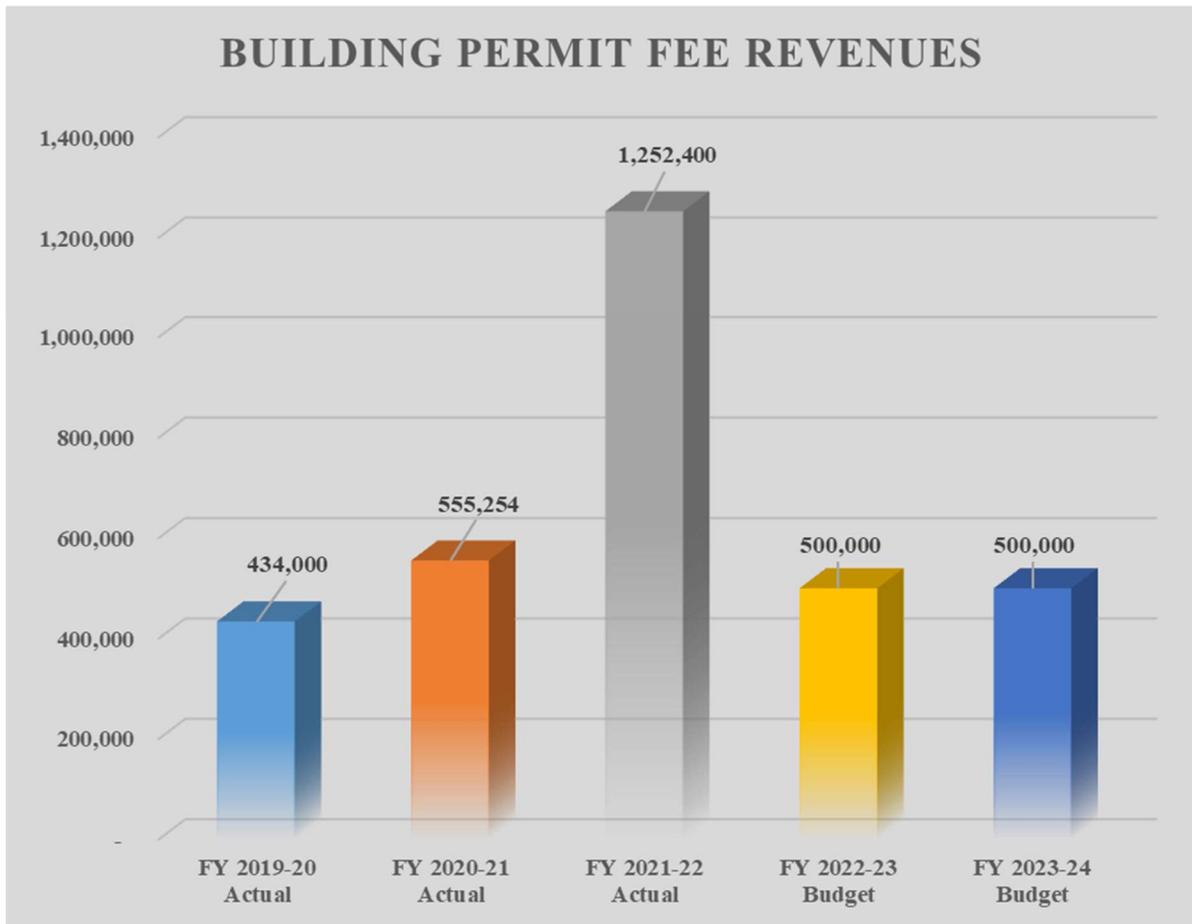
Revenue Trends

Building Permit Fee Revenues

Building Permit fee revenues are derived mainly from a base fee of \$8.00 per \$1,000 valuation. Effective October 1, 2022, the base permit fee will be increased from \$6.50 to \$8.00 per \$1,000 valuation. Revenues from the base permit fee coupled with a plan review fee will equal to 50% of the permit fee amount, and re-inspection fees, are intended to allow the Building Services Division to be a self-supporting operation.

Building Permit Fee Revenue is volatile as it depends on new construction which vary significantly in volume and dollar value from year to year due to fluctuation in development activity. 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 again in FY 2021-22 but are expected to trend neutral as new construction slows down. The FY 2023-24 revenues are consistent with FY 2022-23.

Trend: *Neutral*



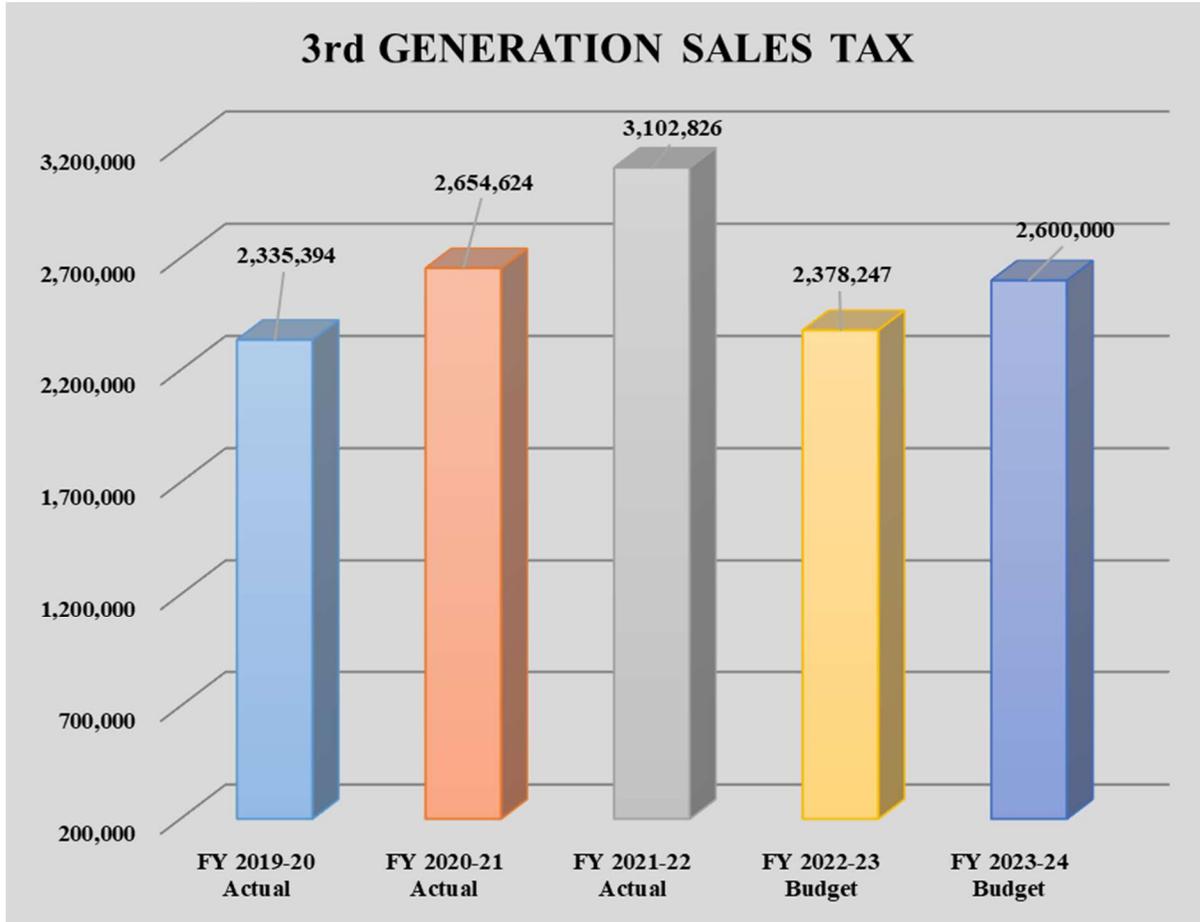
Revenue Trends

3rd Generation Sales Tax Revenues

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

The City of Oviedo received the first proceeds of the 3rd Generation Sales Tax in FY 2014-15. The City is forecasting an increase in revenue collections in FY 2023-24, as compared to FY 2022-23.

Trend: *Increasing*



Revenue Trends

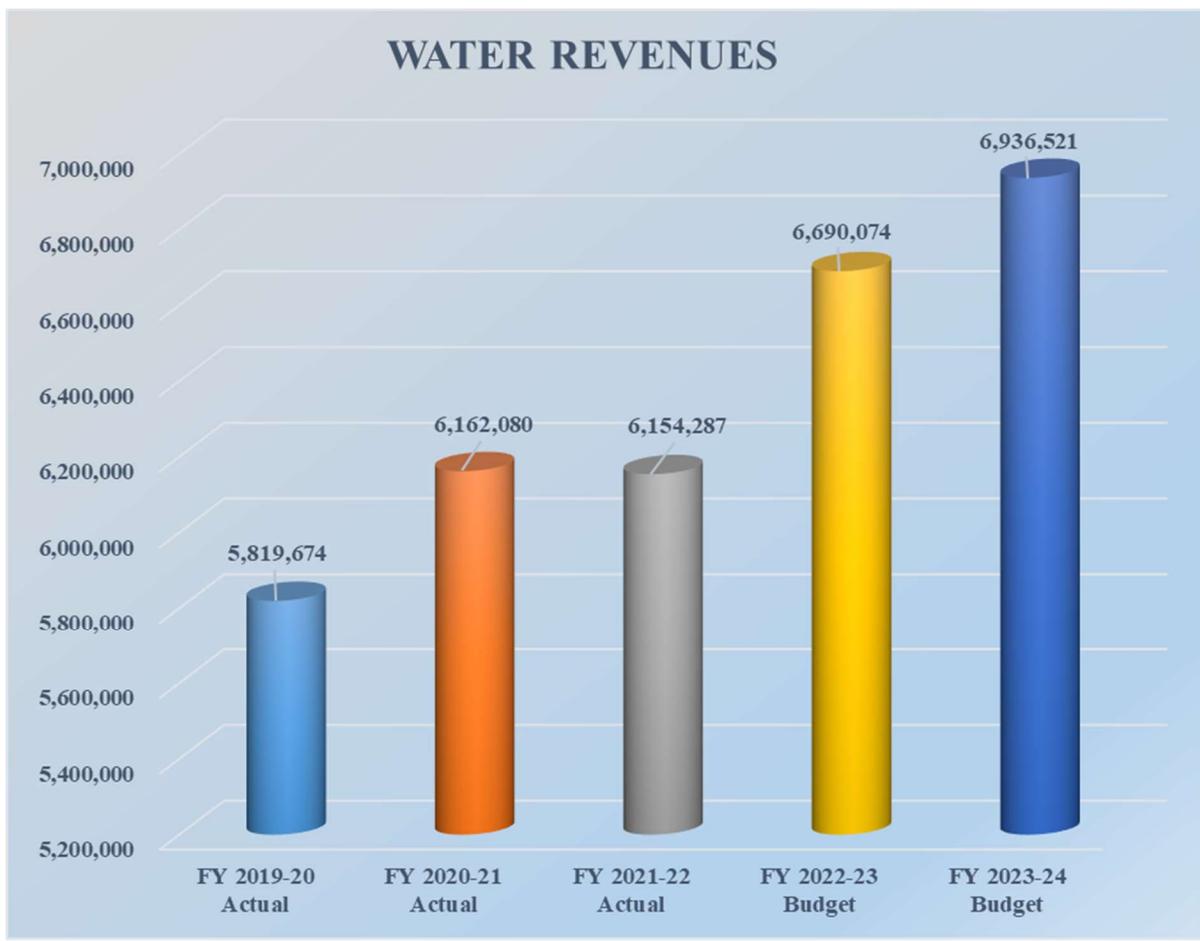
Water, Wastewater and Reclaimed Revenues

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. The last Utility Revenue Sufficiency Analysis was completed by Wildan Financial Services in June of 2015, approved by City Council in September 2015, with Resolution No. 3019-15 and amended on January 13, 2022 via Resolution No. 4174-202. Effective February 1, 2022, all rates for water, sewer and reclaimed water are adjusted by the actual change in CPI for All Urban Consumers Unadjusted (CPI-U), as of the month of May. The rate increase for FY 2023-24 is 4%.

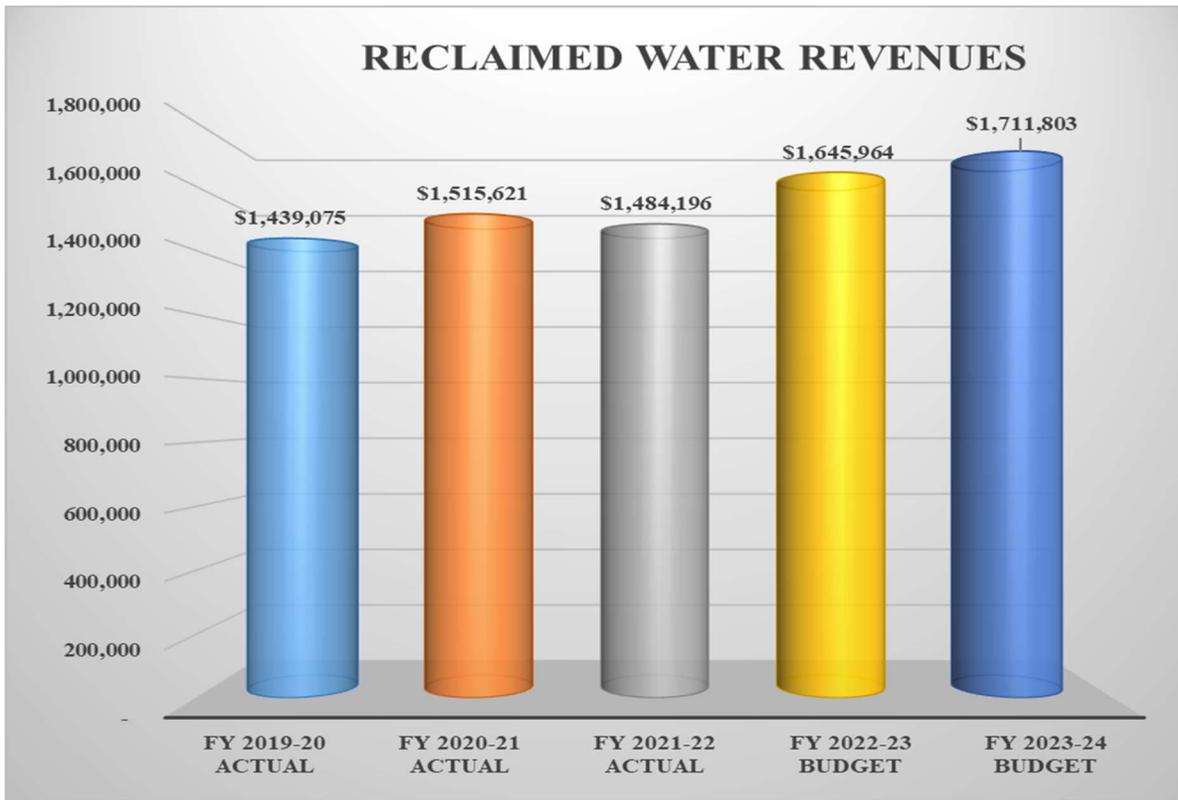
In addition to the items noted above, reclaimed water revenues have increased as the City has been expanding its reclaimed system over the past several years.

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

Trend: *Increasing*



Revenue Trends

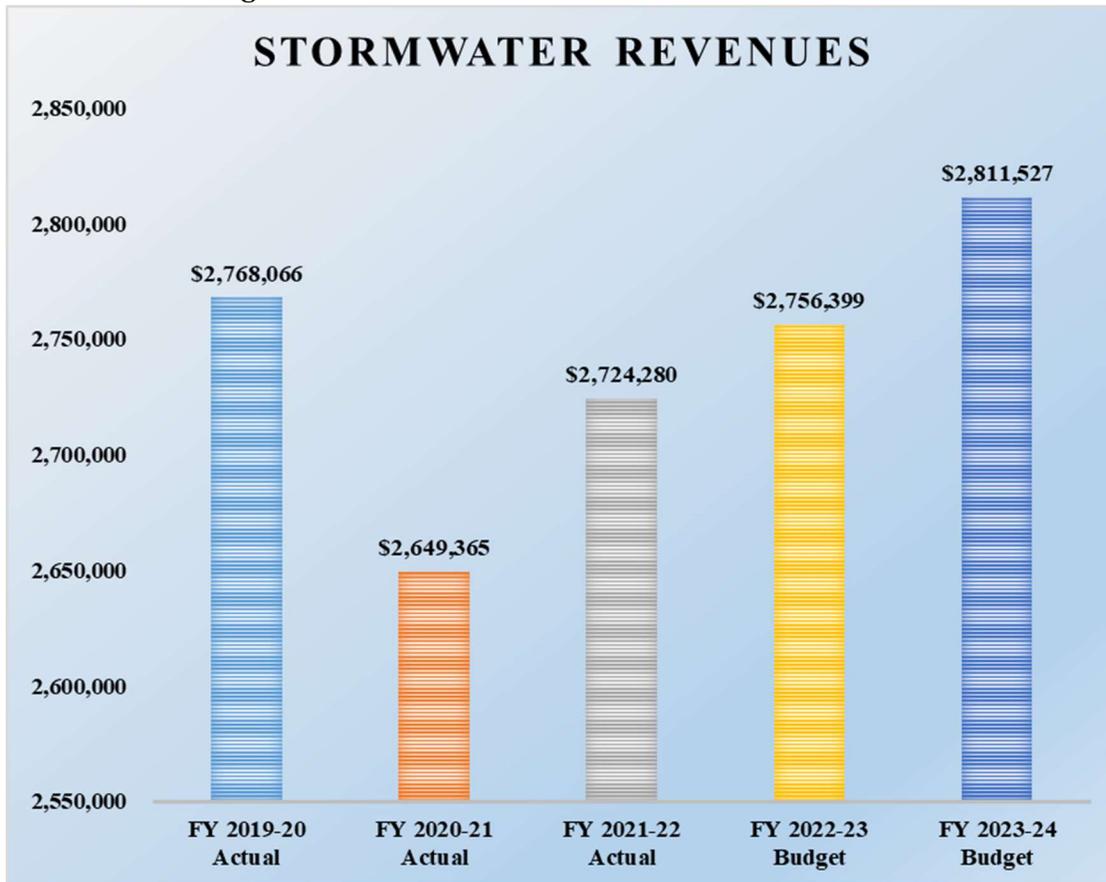


Revenue Trends

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, 2023, Stormwater rates will be indexed 2%. Stormwater revenues are projected to increase in FY 2023-24.

Trend: *Increasing*



Fund Balance Overview

Fund balance - 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, 2023 and September 30, 2024.

General Fund

The target reserve set by the City Council is to retain an unassigned fund balance equal to 15% of budgeted General Fund expenditures. The unassigned 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, 2022, the unassigned "reserve" level was \$11.808 million. Based on the FY 2022-23 Amended Budget, and the FY 2023-24 Proposed Budget, the ending unassigned fund balance at September 30, 2024 is projected to be \$11,396,542, or 30.04% of the FY 2023-24 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 unassigned, 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 wastewater funds are presented separately on a cash basis.

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 2023-24 is projected at \$3.55 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, 2024, less the operating reserve of \$3.55 million, is \$1.75 million or 16.20% of the

Fund Balance Overview

Water and Wastewater operating budget at September 30, 2024.

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 9/30/2022	Budgeted Change in Fund Balance FY 22-23	Estimated Fund Balance 9/30/2023 (1)	Budgeted Change in Fund Balance FY 23-24	Estimated Fund Balance 9/30/2024 (1)(4)	Percent Change FY 23-24 (3)
<u>GOVERNMENTAL FUNDS</u>						
<u>General Fund (001)</u>						
Unassigned	14,605,276	(2,869,691)	11,808,063	(411,521)	11,396,542	-3.49%
<i>Assigned or Reserved</i>						
Nonspendable	91,905		50,812		50,812	
Assigned	-		-		-	
Restricted	188,020		156,635		156,635	
Total: Assigned or Reserved	279,925		207,447		207,447	
Total General Fund	14,885,201		12,015,510		11,603,989	
Transfers			2,263,181		982,291	
Unassigned Fund Balance as a % of Actual Exp (excluding transfers) (2)			31.47%		30.04%	
Available Fund Balance			6,309,614		5,705,960	
CRA (015)	2,018,430	(2,018,430)	-	-	-	0.00%
<u>Special Revenue Funds</u>						
Administrative Impact Fee Fund (101)	430,271	-	430,271	(42,290)	387,981	-9.83%
Transportation Impact Fee Fund (102)	1,116,448	(645,860)	470,588	(355,500)	115,088	-75.54% A
State Law Enforcement Trust Fund (103)	37,495	-	37,495	-	37,495	0.00%
Transportation Imprv. Fund (Gas Tax) (105)	926,873	(535,115)	391,758	(81,188)	310,570	-20.72% B
Federal Law Enforcement Trust Fund (106)	202,696	(1,244)	201,452	-	201,452	0.00%
Police Impact Fee Fund (107)	386,468	(40,700)	345,768	(42,290)	303,478	-12.23% C
Fire Impact Fee Fund (108)	289,900	(70,500)	219,400	(40,452)	178,948	-18.44% D
Recreation Impact Fee Fund (109)	1,564,315	(80,000)	1,484,315	(745,968)	738,347	-50.26% E
Tree Bank Fund (112)	269,143	(40,000)	229,143	(42,000)	187,143	-18.33% F
Sidewalk Fund (114)	35,777	-	35,777	-	35,777	0.00%
Solid Waste Fund (115)	156,397	-	156,397	(55,689)	100,708	-35.61% G
Building Services Fund (120)	58,113	-	58,113	-	58,113	0.00%
Law Enforcement (125)	162,960	-	162,960	-	162,960	0.00%
Police Donations (126)	59,124	-	59,124	-	59,124	0.00%
Second Dollar Education (127)	55,780	-	55,780	-	55,780	0.00%
Public Arts Fund (141)	31,929	-	31,929	-	31,929	0.00%
Multi-Mobility Fund (142)	35,841	-	35,841	-	35,841	0.00%
Street Light Fund (150)	148,261	-	148,261	(74,827)	73,434	-50.47% H
American Rescue Plan Fund (155)	98,562	(20,137,598)	(20,039,036)	-	(20,039,036)	0.00%
Total Special Revenue Funds	6,066,352	(21,551,017)	(15,484,665)	(1,480,204)	(16,964,869)	
<u>Debt Service Funds</u>						
Public Improvement Revenue Bonds (201)	33,367	-	33,367	-	33,367	0.00%
General Obligation Bonds (203)	434,797	-	434,797	-	434,797	0.00%
Lease Financing Fund (205)	6,739	-	6,739	-	6,739	0.00%
Total Debt Service Funds	474,903	-	474,903	-	474,903	
<u>Capital Project Funds</u>						
Vehicle/Equipment Replacement Fund (302)	722,698	(401,404)	321,294	-	321,294	0.00%
3rd Generation Sales Tax (304)	6,345,942	(3,303,994)	3,041,948	-	3,041,948	0.00%
Local Option Sales Tax Construction Fund (309)	8,377	(5,125)	3,252	-	3,252	0.00%
Technology Improvements Fund (320)	475,715	(299,699)	176,016	(39,671)	136,345	-22.54% I
General Facilities Improvements Fund (330)	47,376	-	47,376	-	47,376	0.00%
Recreation Facilities Improvement Fund (340)	455,257	(377,359)	77,898	-	77,898	0.00%
Police Construction Fund (346)	(124,287)	-	(124,287)	-	(124,287)	0.00%
Total Capital Project Funds	7,931,079	(4,387,581)	3,543,498	(39,671)	3,503,827	
TOTAL GOVERNMENTAL FUNDS	31,375,965	(30,826,719)	549,246	(1,931,396)	(1,382,150)	

Fund Balance by Fund

Governmental Funds

	Actual Fund Balance 9/30/2022	Budgeted Change in Fund Balance FY 22-23	Estimated Fund Balance 9/30/2023 (1)	Budgeted Change in Fund Balance FY 23-24	Estimated Fund Balance 9/30/2024 (1)(4)	Percent Change FY 23-24 (3)
<u>ENTERPRISE FUNDS</u>						
<u>Water/Wastewater Funds</u>						
Water/Wastewater Operating Fund (401)	10,749,476	(5,474,944)	5,274,532	-	5,274,532	0.00%
Renewal and Replacement Fund (406)	1,610,790	(761,359)	849,431	(773,346)	76,085	-91.04% J
Vehicle and Equipment Replacement Fund (407)	1,215,135	(564,275)	650,860	(475,670)	175,190	-73.08% K
Water System Impact Fee Fund (408)	1,093,430	(450,000)	643,430	(140,000)	503,430	-21.76% L
Wastewater System Impact Fee Fund (409)	2,075,007	(1,727,312)	347,695	(95,221)	252,474	-27.39% M
Stormwater Fund (410)	1,869,471	(2,355,197)	(485,726)	-	(485,726)	0.00%
2020A Revenue Refunding Bonds Fund (418)	3,478,995	(3,462,616)	16,379	-	16,379	0.00%
American Rescue Plan Fund-Utilities (455)	-	-	-	-	-	
Twin Rivers Golf Fund (480)	(67,956)	-	(67,956)	-	(67,956)	0.00%
TOTAL ENTERPRISE FUNDS	22,024,347	(14,795,703)	7,228,644	(1,484,237)	5,744,407	
<u>INTERNAL SERVICE FUNDS</u>						
Fleet Maintenance Fund (504)	(14,545)	-	(14,545)	-	(14,545)	0.00%
Medical Insurance Fund (510)	4,042,026	-	4,042,026	-	4,042,026	0.00%
TOTAL INTERNAL SERVICE FUNDS	4,027,481	-	4,027,481	-	4,027,481	
TOTAL ALL FUNDS	\$ 57,427,793	\$ (45,622,422)	\$ 11,805,371	\$ (3,415,633)	\$ 8,389,738	

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%:
- 4** A negative fund balance is often referred to as a deficit. This model uses budgeted/planned use of fund balance which doesn't necessarily mean that the actual FY 2023-24 fund balances will have a deficit.
- 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** Fund Balance is being used for partial funding of Impact Fees Study.
- D** Fund Balance is being used for partial funding of Impact Fees Study.
- E** Fund Balance is being used for various capital projects.
- F** Fund Balance is being used for partial funding of Impact Fees Study.
- G** Increase in expenditures will be funded through use of Fund Balance.
- H** Fund Balance is being used for various capital projects.
- I** Fund Balance is being used for technology replacements.
- J** Fund Balance is being used for various Renewal and Replacement utility projects.
- K** Fund Balance is being used for vehicle replacements in the Enterprise Funds.
- L** Fund Balance is being used for Water expansion capital projects.
- M** Fund Balance is being used for Sewer expansion capital projects.

Position Authorization Summary

FY 2019-20 through FY 2023-24

	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget	FY 22-23 vs FY 23-24
Administration and General Government						
<u>Legislative and Executive Services</u>						
1100 City Council	0.00	0.00	0.00	0.00	0.00	0.00
1200 City Manager	1.00	1.00	1.00	1.00	1.00	0.00
1202 City Clerk	3.00	3.00	3.00	3.00	3.00	0.00
1205 Public Information	4.00	4.00	4.00	4.00	4.00	0.00
1400 City Attorney	0.00	0.00	0.00	0.00	0.00	0.00
Total: Legislative and Executive Services	8.00	8.00	8.00	8.00	8.00	0.00
<u>Human Resources</u>						
1201 Human Resources	5.00	5.00	5.00	6.00	6.00	0.00
<u>Finance</u>						
1301 Accounting & Fiscal Services	7.70	7.70	7.70	7.70	7.70	0.00
1302 Purchasing	1.00	1.00	1.00	1.00	1.00	0.00
1303 Information Technology	7.00	7.00	7.00	7.00	7.00	0.00
Total: Finance	15.70	15.70	15.70	15.70	15.70	0.00
<u>Development Services</u>						
1500 Development Services Administration	2.00	3.00	3.00	3.00	3.00	0.00
1501 Comprehensive Planning	4.00	4.00	4.00	4.00	4.00	0.00
1502 Development Review	3.00	3.00	3.00	3.00	3.00	0.00
2403 Code Enforcement	4.00	3.00	3.00	3.00	3.00	0.00
5900 Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Total: Development Services	13.00	13.00	13.00	13.00	13.00	0.00
Total: Administration and General Gov.	41.70	41.70	41.70	42.70	42.70	0.00
<u>Police Department</u>						
2100 Police Admin & Accreditation	7.00	7.00	7.00	7.00	7.00	0.00
2101 Community Policing & Patrol	45.00	47.00	45.00	45.00	45.00	0.00
2103 Police Records	1.75	1.75	1.75	1.75	2.75	1.00
2104 Community Involvement	14.00	13.00	14.00	14.00	14.00	0.00
2105 Criminal Investigations	7.00	7.00	8.00	8.00	8.00	0.00
2106 Community Response Team	7.00	6.00	5.00	5.00	5.00	0.00
2107 Police Education & Training	1.00	1.00	2.00	2.00	2.00	0.00
Total: Police Department	82.75	82.75	82.75	82.75	83.75	1.00
<u>Fire Department</u>						
2200 Fire Admin & Emergency Mngt	2.00	2.00	2.00	2.00	2.00	0.00
2201 Fire Suppression and Rescue	49.00	49.00	49.00	52.00	52.00	0.00
2202 Fire Prevention	3.00	3.00	3.00	3.00	3.00	0.00
2203 Fire Education & Training	1.00	1.00	1.00	1.00	1.00	0.00
2204 Fire Rescue/EMS	0.00	0.00	0.00	0.00	0.00	0.00
Total: Fire Department	55.00	55.00	55.00	58.00	58.00	0.00
<u>Recreation and Parks Department</u>						
<u>Administration and Maintenance</u>						
7200 Recreation & Parks Administration	3.00	3.00	3.00	3.00	3.00	0.00
7204 Athletic Field & Park Maintenance	14.00	21.00	21.00	21.00	21.00	0.00
7210 Facility Maintenance & Custodial Services	10.00	13.00	13.00	14.25	14.25	0.00
Total: Administration and Maintenance	27.00	37.00	37.00	38.25	38.25	0.00

Position Authorization Summary

FY 2019-20 through FY 2023-24

	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 22-23 vs</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FY 23-24</u>	
<i>Recreation and Parks Department, continued</i>							
<u>Recreation Programming</u>							
7201	Riverside Recreation Center	6.00	6.00	4.00	4.625	4.625	0.000
7202	City Sponsored Athletics	8.25	7.25	8.25	8.25	7.25	-1.00 B
7208	Oviedo Boulevard Aquatics	5.00	4.00	5.00	5.00	5.00	0.00
7212	Oviedo on the Park	15.50	7.50	7.50	8.75	9.75	1.00 C
	Total: Recreation Programming	<u>34.75</u>	<u>24.75</u>	<u>24.75</u>	<u>26.625</u>	<u>26.625</u>	<u>0.000</u>
	Total: Recreation and Parks Department	<u>61.75</u>	<u>61.75</u>	<u>61.75</u>	<u>64.875</u>	<u>64.875</u>	<u>0.000</u>
<i>Public Works Department</i>							
<u>Administration</u>							
3800	Stormwater Admin, Engineering & Permitting	3.50	3.50	3.50	3.50	3.50	0.00
4100	Public Works Administration	2.00	2.00	2.00	2.00	2.00	0.00
	Total: Administration	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>0.00</u>
<u>Fleet Maintenance</u>							
5104	Fleet Maintenance	5.00	5.00	5.00	5.00	5.00	0.00
	Total: Fleet Maintenance	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>
<u>Operations and Maintenance</u>							
3802	Stormwater Maintenance	8.00	8.00	8.00	8.00	8.00	0.00
4107	Sidewalks & Streets Maintenance	9.00	9.00	9.00	9.00	13.00	4.00 D
	Total: Operations and Maintenance	<u>17.00</u>	<u>17.00</u>	<u>17.00</u>	<u>17.00</u>	<u>21.00</u>	<u>4.00</u>
<u>Water and Wastewater Utility</u>							
3300	Administration	13.00	13.00	13.00	15.00	15.00	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	8.00	8.00	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	5.00	5.00	0.00
	Total: Water and Wastewater Utility	<u>47.00</u>	<u>47.00</u>	<u>47.00</u>	<u>50.00</u>	<u>50.00</u>	<u>0.00</u>
	Total: Public Works Department	<u>74.50</u>	<u>74.50</u>	<u>74.50</u>	<u>77.50</u>	<u>81.50</u>	<u>4.00</u>
	Total: Full Time and Regular Part Time	<u>315.70</u>	<u>315.70</u>	<u>315.70</u>	<u>325.825</u>	<u>330.825</u>	<u>5.000</u>
	<i>Other: Seasonal and Temporary Employees</i>	17.69	17.69	17.69	17.69	17.69	0.00
	Total Positions	<u>333.39</u>	<u>333.39</u>	<u>333.39</u>	<u>343.515</u>	<u>348.515</u>	<u>5.000</u>
	Positions per 1,000 Population **	7.89	7.86	7.86	8.13	8.25	0.12
	** Number of positions per 1,000 population excludes seasonal and temporary employees.						

Position Authorization Summary

FY 2019-20 through FY 2023-24

Positions per 1,000 Population



FY 2023-24 Position Authorization Summary

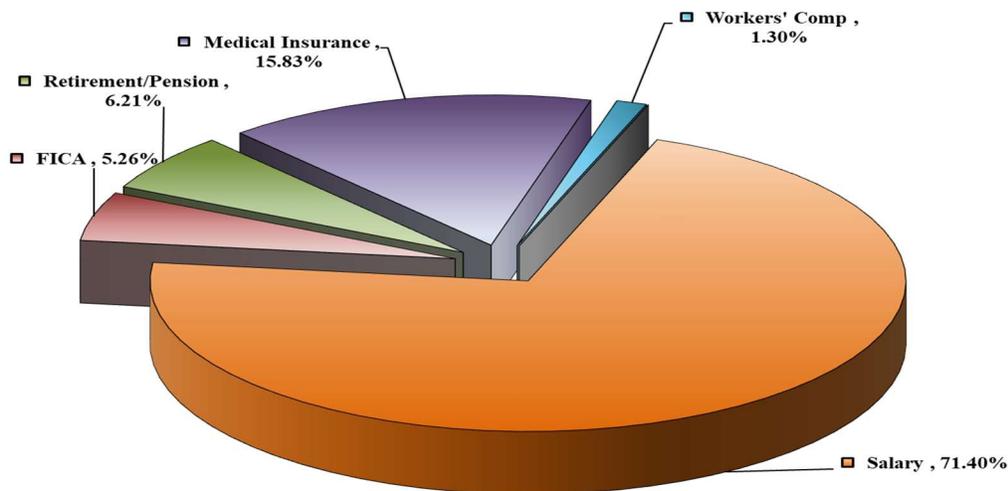
- A. New Police Records Specialist Position to 2103.
- B. Reclass to Assistant Director Recreation & Parks in 7200.
- C. Reclassed to Recreation Operations Manager from 7202.
- D. Four new positions - Crew Leader, Heavy Equipment Operator I and two Maintenance Worker I.

Composition of Personnel Costs

FY 2023-24 and 4 Prior Fiscal Years (All Funds Combined)

	Salary	FICA	Retirement/ Pension	Medical Insurance	Workers' Comp	Total
FY 23-24 Adopted Budget						
Cost	23,644,141	1,743,124	2,054,926	5,243,562	431,479	\$ 33,117,232
Cost per \$100 of Salary		7.37	8.69	22.18	1.82	40.07
Percent of Total	71.40%	5.26%	6.21%	15.83%	1.30%	100.00%
\$ Increase (Decrease) from PY	1,131,712	91,715	186,230	161,278	88,772	1,659,707
% Increase (Decrease) from PY	5.03%	5.55%	9.97%	3.17%	25.90%	5.28%
FY 22-23 Adopted Budget						
Cost	22,512,429	1,651,409	1,868,696	5,082,284	342,707	\$ 31,457,525
Cost per \$100 of Salary		7.34	8.30	22.58	1.52	39.73
Percent of Total	71.56%	5.25%	5.94%	16.16%	1.09%	100.00%
% Increase (Decrease) from PY	11.97%	17.50%	23.67%	1.22%	-3.51%	10.77%
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%	100.00%
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%	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%	100.00%

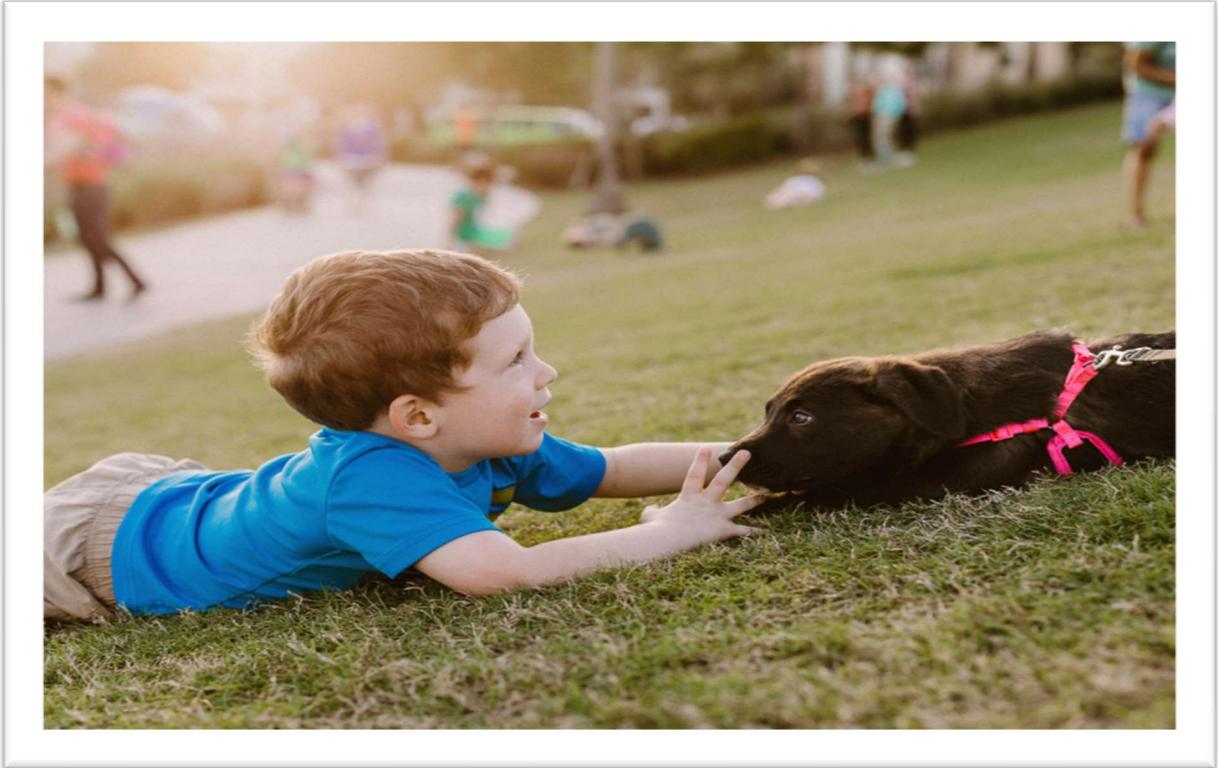
FY 2023-24 Salary and Benefits as a % of Total Personnel Costs





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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 2023-24 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 2023-24 Expenditure Summary

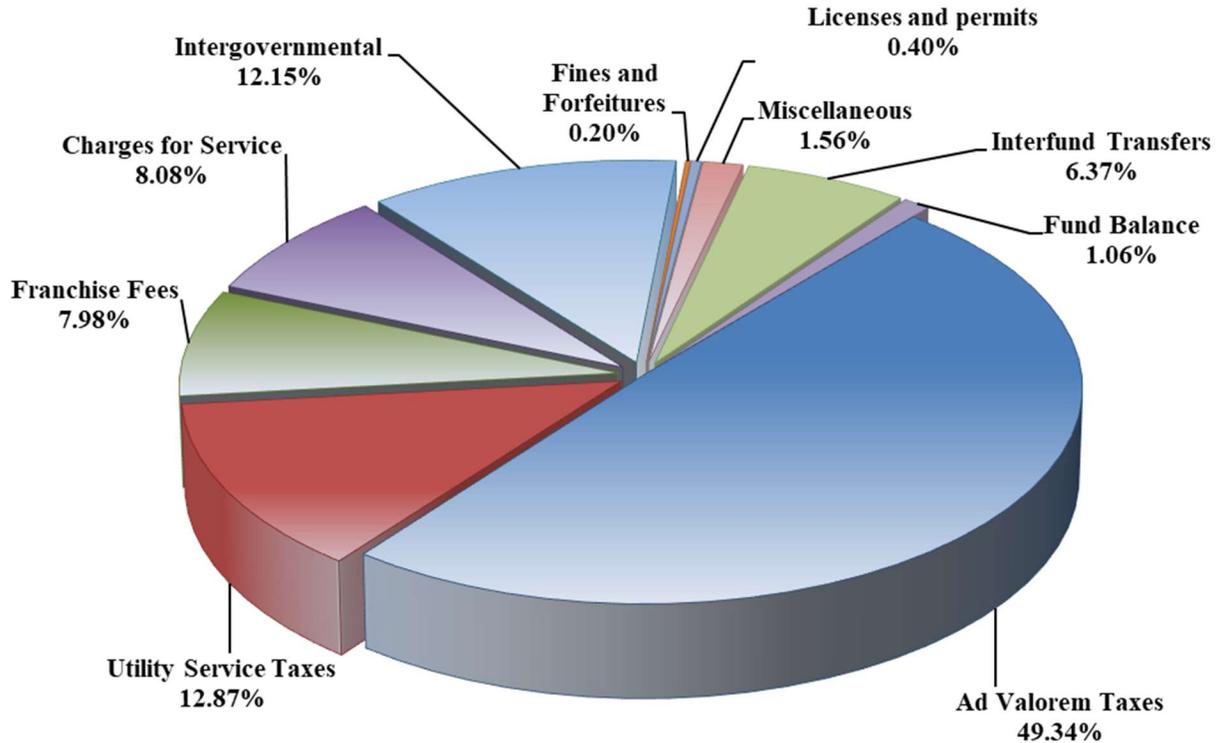
Both the table and the pie chart show the anticipated expenditures for the general fund departments, transfers and reserve for contingency. The pie chart depicts the expenditures by function/program as a percent of total expenditures.

General Fund Expenditures by Major Account Category

As seen in this table for FY 2023-24, personnel services equal approximately 69.66% of the expenditures for the City, while operating, capital outlay, and vehicle replacement equal approximately 27.24%, and the remaining 3.10% 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

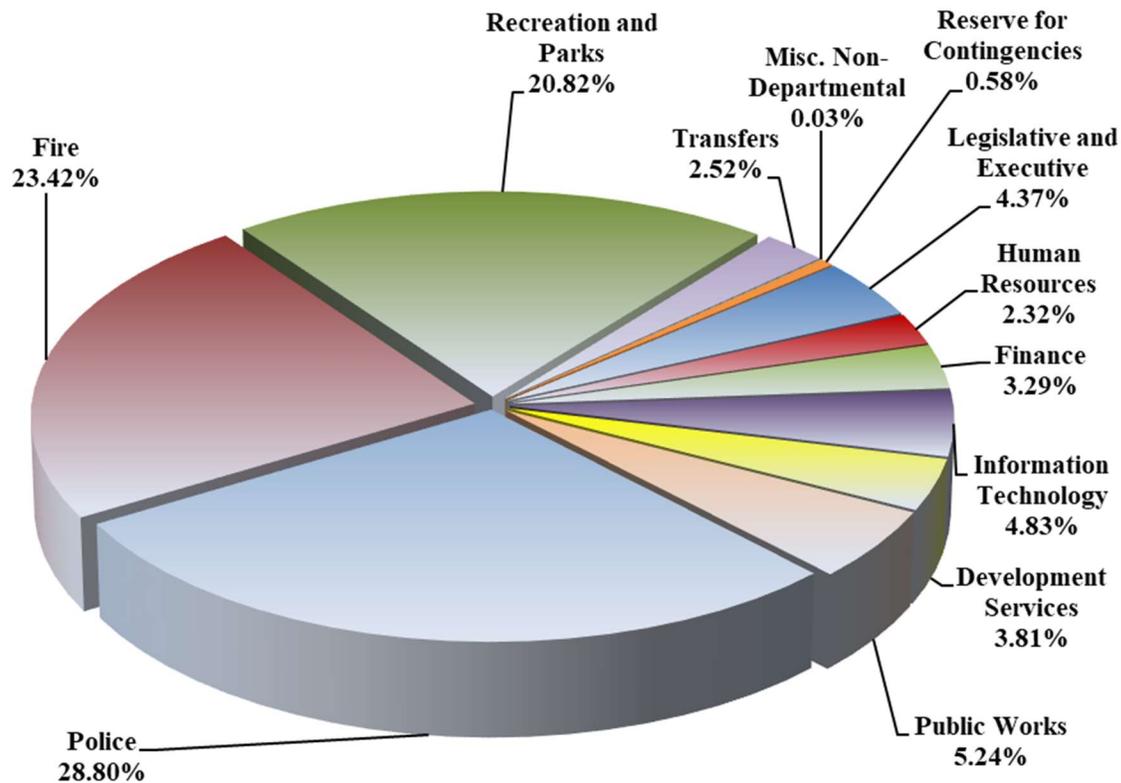
FY 2023-24 Proposed Budget



General Fund Revenues by Source:	FY 2023-24 Proposed	FY 2022-23 Adopted	Variance
Ad Valorem Taxes	19,201,630	17,858,249	1,343,381
Utility Service Taxes	5,007,804	4,848,144	159,660
Franchise Fees	3,106,126	2,922,510	183,616
Charges for Service	3,145,658	3,031,585	114,073
Intergovernmental	4,727,443	4,512,074	215,369
Fines and Forfeitures	77,000	77,000	-
Licenses and permits	155,425	146,600	8,825
Miscellaneous	606,900	351,600	255,300
Interfund Transfers	2,480,000	2,550,500	(70,500)
Fund Balance	411,521	-	411,521
Total:	\$ 38,919,507	\$ 36,298,262	\$ 2,621,245

General Fund Expenditures by Category

FY 2023-24 Proposed Budget



General Fund Expenditures by Function/Program Type:	FY 2023-24 Proposed	FY 2022-23 Adopted	Variance
Legislative and Executive	1,699,712	1,581,589	118,123
Human Resources	902,002	874,760	27,242
Finance	1,279,008	1,234,989	44,019
Information Technology	1,877,926	1,802,998	74,928
Development Services	1,482,610	1,366,440	116,170
Public Works	2,037,499	1,404,717	632,782
Police	11,207,184	10,617,667	589,517
Fire	9,113,542	8,641,032	472,510
Recreation and Parks	8,102,733	7,536,677	566,056
Transfers	982,291	992,003	(9,712)
Misc. Non-Departmental	10,000	10,000	-
Reserve for Contingencies	225,000	235,390	(10,390)
Total:	\$ 38,919,507	\$ 36,298,262	\$ 2,621,245

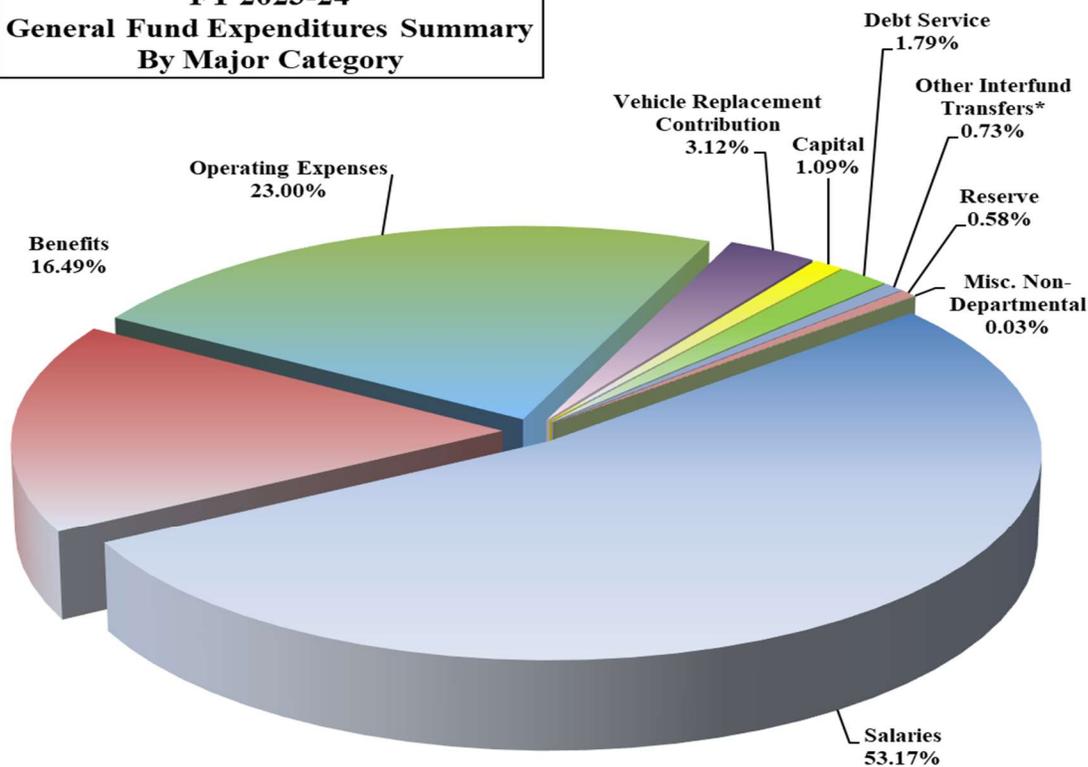
General Fund Expenditures by Major Category

FY 2022-23 versus FY 2023-24

	FY 2022-23 Adopted	Percent of Total	FY 2023-24 Proposed	Percent of Total
Salaries	19,696,660	54.26%	20,694,531	53.17%
Benefits	5,969,104	16.44%	6,416,287	16.49%
Operating Expenditures	8,367,568	23.05%	8,951,512	23.00%
Vehicle Replacement Contribution	730,537	2.01%	1,213,886	3.12%
Capital Expenditures	297,000	0.82%	426,000	1.09%
Sub-Total: Department Operations	\$ 35,060,869	96.59%	\$ 37,702,216	96.87%
Debt Service (transfer to Sinking Fund)	706,721	1.95%	697,009	1.79%
Other Interfund Transfers*	285,282	0.79%	285,282	0.73%
Reserve for Contingency	235,390	0.65%	225,000	0.58%
Misc. Non-Departmental	10,000	0.03%	10,000	0.03%
Sub-Total: Non-Departmental	\$ 1,237,393	3.41%	\$ 1,217,291	3.13%
TOTAL EXPENDITURES	\$ 36,298,262	100.0%	\$ 38,919,507	100.0%

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

**FY 2023-24
General Fund Expenditures Summary
By Major Category**



General Fund Revenues & Expenditures - Summary

	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Property Taxes	15,213,491	15,853,337	17,858,249	17,858,249	19,201,630
Utility Service Taxes	4,903,302	4,989,755	4,848,144	4,848,144	5,007,804
Franchise Fees	2,846,497	3,088,661	2,922,510	2,922,510	3,106,126
Charges for Services	2,938,474	4,068,367	3,031,585	3,031,585	3,145,658
Intergovernmental	5,571,533	5,378,469	4,512,074	4,527,695	4,727,443
Fines and Forfeitures	57,200	75,054	77,000	77,000	77,000
Licenses and Permits	151,044	161,464	146,600	146,600	155,425
Miscellaneous	1,212,637	696,031	351,600	753,278	606,900
Sub-Total: Operating Revenues	32,894,178	34,311,138	33,747,762	34,165,061	36,027,986
<u>Non-Operating Revenues</u>					
Interfund Transfers	2,897,516	3,088,577	2,550,500	2,753,619	2,480,000
Appropriated Fund Balance	-	-	-	2,869,691	411,521
Sub-Total: Non-Operating Revenues	2,897,516	3,088,577	2,550,500	5,623,310	2,891,521
Total Revenues	\$ 35,791,694	\$ 37,399,715	\$ 36,298,262	\$ 39,788,371	\$ 38,919,507
<u>Personnel Services:</u>					
Salaries and Wages	16,505,410	17,223,027	19,696,660	19,696,660	20,694,531
Benefits	5,020,401	5,527,468	5,969,104	5,952,410	6,416,287
Sub-Total: Personnel Services	21,525,811	22,750,495	25,665,764	25,649,070	27,110,818
<u>Operating Expenditures</u>					
Professional and Contractual	1,471,094	1,826,919	2,381,865	3,753,167	2,273,247
Communications	198,931	187,816	201,935	201,671	210,740
Utilities	632,908	688,915	687,453	687,453	728,550
Rentals and Leases	163,930	108,182	177,320	180,128	199,426
Insurance	343,367	379,063	399,480	410,482	525,593
Repairs and Maintenance	1,864,130	1,996,693	2,193,522	2,708,604	2,492,765
Operating Supplies	980,912	1,140,827	1,438,155	1,548,498	1,515,990
Unleaded and Diesel Fuel	245,194	385,846	388,887	388,887	395,619
Vehicle Replacement	651,803	1,098,040	742,799	742,799	1,249,851
Other	228,931	353,140	486,689	492,837	573,617
Sub-Total: Operating Expenditures	6,781,200	8,165,441	9,098,105	11,114,526	10,165,398
Capital Outlay	142,707	481,839	297,000	399,982	426,000
<u>Debt Service</u>					
Capital Leases - Principal	-	63,618	-	-	-
Capital Leases - Interest	-	5,113	-	-	-
Interfund Loan Interest	9,694	5,203	-	-	-
Sub-Total: Debt Service	9,694	73,934	-	-	-
<u>Non-Departmental Expenditures</u>					
Promotional Activity - Employee Recognition	10,226	6,671	10,000	14,602	10,000
Bad Debt	248,645	284,545	-	-	-
Other Operating Supplies	440,657	-	-	-	-
Sub-Total: Non-Departmental Expenditures	699,528	291,216	10,000	14,602	10,000
<u>Interfund Transfers and Reserves</u>					
Transfers to Debt Service	3,263,405	1,609,292	706,721	706,721	697,009
Transfers to Other Funds	2,599,665	416,257	285,282	1,556,460	285,282
Reserve for Contingency	-	-	235,390	347,010	225,000
Sub-Total: Interfund Transfers and Reserves	5,863,070	2,025,549	1,227,393	2,610,191	1,207,291
Total Expenditures	\$ 35,022,010	\$ 33,788,474	\$ 36,298,262	\$ 39,788,371	\$ 38,919,507



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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 **	1,699,712	-	81,165	-	(1,618,547)
Human Resources	902,002	-	-	-	(902,002)
Finance ***	1,279,008	-	-	-	(1,279,008)
Information Technology	1,877,926	-	-	-	(1,877,926)
Development Services	1,482,610	-	172,410	179,825	(1,130,375)
Public Works	2,037,499	96,210	118,339	-	(1,822,950)
Police Department	11,207,184	10,000	478,324	321,600	(10,397,260)
Fire Department	9,113,542	-	709,000	900	(8,403,642)
Recreation and Parks	8,102,733	-	1,586,420	-	(6,516,313)
Transfers	982,291	-	-	-	(982,291)
Misc. Non-Departmental	10,000	-	-	-	(10,000)
Reserve for Contingencies	225,000	-	-	-	(225,000)
Total General Fund activities	\$ 38,919,507	\$ 106,210	\$ 3,145,658	\$ 502,325	\$ (35,165,314)

General Fund revenues not attributable to specific programs:

Taxes:	
Property taxes	19,201,630
Utility service taxes	5,007,804
Franchise fees	3,106,126
Occupational & county licenses	29,900
State shared revenues	4,591,333
Investment income	276,300
Miscellaneous revenues	60,700
Subtotal, general fund revenues before transfers	32,273,793
Transfers from other funds	2,480,000
Fund balance appropriated	411,521
Total General Fund revenues not attributable to specific programs	\$ 35,165,314

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

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

*** Finance includes Finance and Purchasing.

General Fund Actual and Budget Comparison

By Revenue Group

	FY 2020 21 Actual	FY 2021-22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>CHARGES FOR SERVICES</u>					
Culture/Recreation	933,305	1,548,266	1,481,628	1,481,628	1,432,112
General Government	275,678	305,247	220,400	220,400	250,950
Other Charges for Services	139,337	438,105	119,255	119,255	119,704
Physical Environment	1,173	338	1,200	1,200	1,260
Public Safety	1,398,803	1,607,564	1,056,294	1,056,294	1,187,324
Special Assessments	-	-	-	-	-
Rents & Leases	190,178	168,847	152,808	152,808	154,308
Total Charges for Services	<u>2,938,474</u>	<u>4,068,367</u>	<u>3,031,585</u>	<u>3,031,585</u>	<u>3,145,658</u>
<u>FRANCHISE FEES</u>					
Franchise Fees	2,846,497	3,088,661	2,922,510	2,922,510	3,106,126
Total Franchise Fees	<u>2,846,497</u>	<u>3,088,661</u>	<u>2,922,510</u>	<u>2,922,510</u>	<u>3,106,126</u>
<u>FINES AND FORFEITURES</u>					
Judgements and Fines	52,018	71,919	52,600	52,600	52,600
Violations of Local Ord.	2,225	1,000	21,900	21,900	21,900
Other Fines &/or Forfeits	2,957	2,135	2,500	2,500	2,500
Total Fines and Forfeitures	<u>57,200</u>	<u>75,054</u>	<u>77,000</u>	<u>77,000</u>	<u>77,000</u>
<u>INTERGOVERNMENTAL REVENUE</u>					
Federal Grants	965,637	91,513	10,000	10,000	10,000
Grants from Other Local	35,525	-	-	15,621	-
Intergovernmental Revenues	33,647	48,651	29,900	29,900	29,900
State Grants	82,421	97,441	96,210	96,210	96,210
State Shared Revenues	4,454,303	5,140,864	4,375,964	4,375,964	4,591,333
Total Intergovernmental	<u>5,571,533</u>	<u>5,378,469</u>	<u>4,512,074</u>	<u>4,527,695</u>	<u>4,727,443</u>
<u>LICENSES & PERMITS</u>					
Business Tax Receipts	141,617	146,596	137,400	137,400	146,130
Other Lic, Fees & Permits	6,167	12,933	5,200	5,200	5,295
Miscellaneous Revenues	3,260	1,935	4,000	4,000	4,000
Total Licenses & Permits	<u>151,044</u>	<u>161,464</u>	<u>146,600</u>	<u>146,600</u>	<u>155,425</u>
<u>MISCELLANEOUS REVENUES</u>					
Cont & Donation/Private	5,618	11,185	-	-	-
Disposition of Fixed Assets	949,016	47,530	2,100	2,100	2,100
Interest Earnings	38,825	37,584	78,000	479,678	276,300
Other Miscellaneous Revenues	219,178	599,732	271,500	271,500	328,500
Total Misc Revenues	<u>1,212,637</u>	<u>696,031</u>	<u>351,600</u>	<u>753,278</u>	<u>606,900</u>
<u>OTHER SOURCES</u>					
Interfund Transfers	2,897,516	3,088,577	2,550,500	2,753,619	2,480,000
Other Sources	-	-	-	-	-
Appropriated Fund Balance	-	-	-	2,869,691	411,521
Total Other Sources	<u>2,897,516</u>	<u>3,088,577</u>	<u>2,550,500</u>	<u>5,623,310</u>	<u>2,891,521</u>
<u>TAXES</u>					
Ad Valorem Taxes	15,213,491	15,853,337	17,858,249	17,858,249	19,201,630
Communications Svr Tax	918,217	948,564	903,444	903,444	903,444
Utility Service Taxes	3,985,085	4,041,191	3,944,700	3,944,700	4,104,360
Total Taxes	<u>20,116,793</u>	<u>20,843,092</u>	<u>22,706,393</u>	<u>22,706,393</u>	<u>24,209,434</u>
Total Revenues by Grouping	<u>\$35,791,694</u>	<u>\$37,399,715</u>	<u>\$36,298,262</u>	<u>\$39,788,371</u>	<u>\$38,919,507</u>

General Fund Actual and Budget Comparison

By Expenditure Group

	FY 2020 21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	1,478,924	1,417,678	1,564,437	1,564,200	1,627,439
Regular Salaries & Wages	12,338,178	12,881,289	14,807,301	14,807,538	15,664,992
Other Salaries & Wages	560,147	783,743	1,088,726	1,088,726	1,081,435
Overtime	943,848	915,546	788,225	788,225	811,280
Special Pay	96,774	97,612	107,193	107,193	97,717
FICA/Medicare Taxes	1,087,539	1,127,159	1,340,778	1,340,778	1,411,668
Active Military Pay	-	622	-	-	-
Total Salaries	16,505,410	17,223,649	19,696,660	19,696,660	20,694,531
<u>BENEFITS</u>					
Retirement Contributions	1,343,729	1,227,233	1,675,757	1,675,757	1,855,874
Health Insurance	3,432,492	4,017,239	4,013,933	4,013,933	4,202,915
Workers' Compensation	242,719	281,278	279,414	262,720	357,498
Unemployment	1,461	1,096	-	-	-
Total Benefits	5,020,401	5,526,846	5,969,104	5,952,410	6,416,287
<u>OPERATING</u>					
Professional Services	604,702	617,484	584,545	1,112,793	655,418
Accounting & Auditing	53,000	53,000	57,000	57,000	61,000
Other Contractual Services	813,392	1,156,435	1,740,320	2,583,374	1,556,829
Travel & Per-Diem	17,549	40,828	100,621	97,380	119,468
Communications & Freight	198,931	187,816	201,935	201,671	210,740
Freight & Postage Service	10,640	11,649	15,597	15,597	16,633
Utility Services	632,908	688,915	687,453	687,453	728,550
Rentals & Leases	815,733	1,206,222	920,119	922,927	1,449,277
Insurance	343,367	379,063	399,480	410,482	525,593
Repair and Maintenance	1,864,130	1,996,693	2,193,522	2,708,604	2,492,765
Printing and Binding	14,904	18,242	28,533	27,650	41,611
Promotional Activities	26,485	33,724	52,300	44,732	60,525
Other Current Charges	66,527	114,427	91,111	92,118	125,830
Office Supplies	36,960	39,286	47,055	47,445	47,930
Operating Supplies	1,125,984	1,393,859	1,653,557	1,722,461	1,711,910
Road Materials & Supplies	11,133	29,913	30,000	79,500	33,000
Books, Publications, Subs	140,078	186,964	237,957	246,339	271,319
Educational Reimbursement	4,777	10,921	57,000	57,000	57,000
Total Operating	6,781,200	8,165,441	9,098,105	11,114,526	10,165,398
<u>CAPITAL</u>					
Buildings	9,413	16,395	-	-	-
Improvements Other than Bldgs	30,466	277,553	-	138,698	116,000
Capital Assets	102,828	187,891	297,000	261,284	310,000
Total Capital	142,707	481,839	297,000	399,982	426,000
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	63,618	-	-	-
Capital Leases - Interest	-	5,113	-	-	-
Interfund Loan Interest	9,694	5,203	-	-	-
Total Debt Service	9,694	73,934	-	-	-
<u>NON-DEPARTMENTAL</u>					
Promotional - Employee Recognition	10,226	6,671	10,000	14,602	10,000
Bad Debt	248,645	284,545	-	-	-
Other Operating Supplies	440,657	-	-	-	-
Total Non-Departmental	699,528	291,216	10,000	14,602	10,000
<u>TRANSFERS</u>	5,863,070	2,025,549	992,003	2,263,181	982,291
<u>RESERVE FOR CONTINGENCIES</u>	-	-	235,390	347,010	225,000
Total Expenditures by Grouping	\$ 35,022,010	\$ 33,788,474	\$ 36,298,262	\$ 39,788,371	\$ 38,919,507

General Fund Revenues by Category

	FY 2020-21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
TAXES					
<u>PROPERTY TAXES</u>					
Current	15,203,547	15,842,158	17,848,249	17,848,249	19,191,630
Delinquent	9,944	11,179	10,000	10,000	10,000
Total: Property Taxes	15,213,491	15,853,337	17,858,249	17,858,249	19,201,630
<u>UTILITY SERVICE TAXES</u>					
Electric	3,228,198	3,289,765	3,193,200	3,193,200	3,352,860
Water	696,811	685,026	692,200	692,200	692,200
Propane	60,076	66,400	59,300	59,300	59,300
Communications Services	918,217	948,564	903,444	903,444	903,444
Total: Utility Service Taxes	4,903,302	4,989,755	4,848,144	4,848,144	5,007,804
<u>FRANCHISE FEES</u>					
Electric	2,466,045	2,650,746	2,536,100	2,536,100	2,662,905
Solid Waste - Residential	138,832	186,141	137,500	137,500	178,750
Solid Waste - Commercial	229,112	236,235	235,910	235,910	251,471
Propane	12,508	15,539	13,000	13,000	13,000
Total: Franchise Fees	2,846,497	3,088,661	2,922,510	2,922,510	3,106,126
TOTAL: TAXES	22,963,290	23,931,753	25,628,903	25,628,903	27,315,560
<u>LICENSES AND PERMITS</u>					
City Business Tax Receipts	138,257	142,762	134,000	134,000	142,730
County Business Tax Receipts	3,360	3,834	3,400	3,400	3,400
Radon Inspections	1,967	4,858	1,900	1,900	1,995
Right of Way Permits	2,720	420	3,600	3,600	3,600
Irrigation Permits	3,300	6,975	3,700	3,700	3,700
Other Licenses and Permits	1,440	2,615	-	-	-
TOTAL: LICENSES AND PERMITS	151,044	161,464	146,600	146,600	155,425
<u>INTERGOVERNMENTAL</u>					
<u>FEDERAL GRANTS</u>					
CARES Act	941,258	-	-	-	-
DEA Overtime	11,906	19,372	10,000	10,000	10,000
Homeland Security Task Force	12,473	72,141	-	-	-
Total: Federal Grants	965,637	91,513	10,000	10,000	10,000
<u>STATE AND COUNTY GRANTS</u>					
Byrne Grant	-	-	-	15,621	-
EMS	35,525	-	-	-	-
FDOT - Lighting Reimbursement	82,421	97,441	96,210	96,210	96,210
Total: State and County Grants	117,946	97,441	96,210	111,831	96,210
<u>STATE AND COUNTY SHARED REVENUE</u>					
State Revenue Share	1,473,717	1,854,185	1,506,433	1,506,433	1,581,755
State Mobile Home Licenses	11,877	15,309	13,400	13,400	13,400
State Alcoholic Beverage Licenses	24,140	18,447	21,600	21,600	21,600
State Half-Cent Sales Tax	2,913,230	3,209,495	2,800,931	2,800,931	2,940,978
State Firefighters Supplemental Comp.	12,680	22,903	15,000	15,000	15,000
State Motor Fuel Tax Rebate	18,659	20,525	18,600	18,600	18,600
County Occupational Licenses	33,647	29,103	29,900	29,900	29,900
COVID	-	19,548	-	-	-
Total: State and County Shared Revenue	4,487,950	5,189,515	4,405,864	4,405,864	4,621,233
TOTAL: INTERGOVERNMENTAL	5,571,533	5,378,469	4,512,074	4,527,695	4,727,443

General Fund Revenues by Category

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>CHARGES FOR SERVICES</u>					
<u>DEVELOPMENT SERVICES FEES</u>					
Plats and Addressing Fees	1,350	4,985	2,800	2,800	2,940
Development Application Fees	89,281	137,409	96,900	96,900	101,745
Comprehensive Plan Amendments	106,755	92,612	43,400	43,400	65,100
Subdivision Quality Control Inspection	17,636	319,558	-	-	-
Handling Fees (County Impact Fee Collections)	3,414	58	1,300	1,300	1,365
Total: Development Services Fees	218,436	554,622	144,400	144,400	171,150
<u>OTHER CHARGES FOR SERVICES</u>					
Fire Inspection and Plan Reviews	47,301	169,005	53,000	53,000	159,000
Certification and Copies	7,708	3,561	6,600	6,600	6,930
Lien Searches	70,575	66,675	70,700	70,700	74,235
Police Reports/RAD/Other	-	1	-	-	-
Fingerprinting	-	-	600	600	630
School Resource Officers	479,577	477,694	477,694	477,694	477,694
Lockout Fee Services	-	950	-	-	-
Emergency Medical Transport Fees	871,925	959,914	525,000	525,000	550,000
Lot Mowing	1,173	338	1,200	1,200	1,260
Solid Waste Administrative Handling Fee	117,997	118,118	117,955	117,955	118,339
Miscellaneous Charges for Services	299	376	-	-	-
Total: Other Charges for Services	1,596,555	1,796,632	1,252,749	1,252,749	1,388,088
<u>RECREATION ACTIVITY FEES:</u>					
Program, Athletic and Facility Fees					
- Riverside Activity Fees	127,759	233,847	354,942	354,942	248,459
- City Sponsored Athletics	275,033	356,350	328,282	328,282	344,696
- Oviedo Blvd Aquatic Facility	184,581	310,586	360,000	360,000	378,000
- Recreation Programs	6,174	19,223	23,000	23,000	24,150
- Special Events	9,870	95,007	32,600	32,600	34,230
- Oviedo on the Park	160,577	268,959	217,704	217,704	228,589
- Membership Fee	31,385	44,720	16,500	16,500	24,253
- Concessions	135,875	219,228	140,700	140,700	147,735
Rentals and Leases	190,178	168,847	152,808	152,808	154,308
Pass-through Registration Fees	2,051	346	7,900	7,900	2,000
Total: Recreation Activity Fees	1,123,483	1,717,113	1,634,436	1,634,436	1,586,420
TOTAL: CHARGES FOR SERVICES	2,938,474	4,068,367	3,031,585	3,031,585	3,145,658
<u>FINES AND FORFEITURES</u>					
Judgments and Fines	52,018	71,919	52,600	52,600	52,600
Violations of Local Ordinances	75	150	200	200	200
Code Enforcement	2,150	850	21,700	21,700	21,700
Business Tax Receipts - Late Fees	2,957	2,135	2,500	2,500	2,500
TOTAL: FINES AND FORFEITURES	57,200	75,054	77,000	77,000	77,000
<u>MISCELLANEOUS</u>					
Interest and Dividends	38,825	37,584	78,000	479,678	276,300
Insurance Proceeds	15,905	98,261	20,000	20,000	20,000
Gain/Loss on Sale of Assets	949,016	47,530	2,100	2,100	2,100
Police Off-Duty Services	164,726	310,175	212,000	212,000	269,000
Fire Off-Duty Services	1,795	1,077	900	900	900
Contributions and Donations - Parks and Rec.	4,328	11,185	-	-	-
Other Miscellaneous	38,042	190,219	38,600	38,600	38,600
TOTAL: MISCELLANEOUS	1,212,637	696,031	351,600	753,278	606,900
TOTAL CURRENT INCOME	32,894,178	34,311,138	33,747,762	34,165,061	36,027,986
<i>TOTAL NON-AD VALOREM REVENUE</i>	17,680,687	18,457,801	15,889,513	16,306,812	16,826,356

General Fund Revenues by Category

	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
NON-OPERATING REVENUES					
INTERFUND TRANSFERS (TRANSFERS FROM):					
CRA Fund (015)	253,448	293,528	55,000	55,000	55,000
DEA Fund (106)	53,784	10,049	-	1,244	-
Fire Impact Fee Fund (108)	30,000	-	70,500	70,500	-
Building Services Fund (120)	100,188	410,000	50,000	127,000	50,000
OSC Extension Landfill (327)	85,096	-	-	-	-
Recreation Facility Improvement Fund (340)	-	-	-	124,875	-
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	2,897,516	3,088,577	2,550,500	2,753,619	2,480,000
APPROPRIATED FUND BALANCE	-	-	-	2,869,691	411,521
TOTAL: NON-OPERATING REVENUES	2,897,516	3,088,577	2,550,500	5,623,310	2,891,521
TOTAL REVENUES	\$35,791,694	\$37,399,715	\$36,298,262	\$39,788,371	\$38,919,507



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General Fund Expenditures by Department

	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>LEGISLATIVE AND EXECUTIVE</u>					
City Council	272,300	289,139	294,283	307,110	312,240
City Attorney	228,170	182,855	259,910	259,910	259,910
City Administration	268,198	274,182	294,191	294,181	308,488
Public Information	290,551	316,254	437,020	438,301	474,190
City Clerk	268,026	284,297	296,185	296,177	344,884
TOTAL: LEGISLATIVE & EXECUTIVE	1,327,245	1,346,727	1,581,589	1,595,679	1,699,712
<u>HUMAN RESOURCES</u>					
	624,139	679,097	874,760	876,441	902,002
<u>FINANCE</u>					
Accounting and Fiscal Services	783,239	847,804	1,094,649	1,094,618	1,132,444
Purchasing	94,671	124,878	140,340	142,685	146,564
TOTAL: FINANCE DEPARTMENT	877,910	972,682	1,234,989	1,237,303	1,279,008
<u>INFORMATION TECHNOLOGY</u>					
	1,356,785	1,507,106	1,802,998	1,912,796	1,877,926
<u>DEVELOPMENT SERVICES</u>					
Development Services Administration	246,944	279,232	312,646	312,636	333,206
Planning	366,617	370,540	418,285	702,664	438,987
Development Review	245,498	259,418	334,459	372,219	378,085
Code Enforcement	246,197	257,155	301,050	300,909	332,332
TOTAL: DEVELOPMENT SERVICES	1,105,256	1,166,345	1,366,440	1,688,428	1,482,610
<u>PUBLIC WORKS</u>					
Public Works Administration	186,827	200,514	216,679	229,854	248,465
Grounds and Right of Way Maintenance	218,626	226,128	229,357	233,007	238,024
Sidewalks and Streets Maintenance	690,933	754,918	958,681	1,020,983	1,551,010
Hurricane Recovery	576	-	-	999,019	-
TOTAL: PUBLIC WORKS	1,096,962	1,181,560	1,404,717	2,482,863	2,037,499
<u>POLICE DEPARTMENT</u>					
Police Administration and Accreditation	939,224	989,947	1,092,629	1,092,698	1,120,024
Community Policing & Patrol	4,572,388	5,055,226	5,432,840	5,456,119	5,615,404
Police Records	497,684	539,156	569,948	569,945	665,012
Community Involvement	1,423,703	1,455,069	1,545,938	1,554,960	1,695,216
Criminal Investigations	823,004	881,435	945,305	962,799	1,001,321
Community Response Team	613,684	637,079	688,392	689,075	744,430
Police Education and Training	203,044	335,073	342,615	344,955	365,777
TOTAL: POLICE DEPARTMENT	9,072,731	9,892,985	10,617,667	10,670,551	11,207,184
<u>FIRE DEPARTMENT</u>					
Fire Admin and Emergency Management	407,652	350,220	401,024	406,871	444,521
Fire Suppression and Rescue	6,461,488	6,219,170	7,150,179	7,197,967	7,676,879
Fire Prevention	246,001	308,930	357,600	357,600	159,000
Fire Education & Training	105,449	204,752	247,636	247,225	267,203
EMS	-	469,621	484,593	472,619	565,939
TOTAL: FIRE DEPARTMENT	7,220,590	7,552,693	8,641,032	8,682,282	9,113,542

General Fund Expenditures by Department

	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
RECREATION AND PARKS					
Recreation & Parks Administration	782,173	1,053,076	728,583	739,421	784,868
Riverside Recreation Center	417,837	497,953	563,028	552,484	460,664
City-Sponsored Athletics	526,368	635,623	762,548	895,627	830,325
Athletic Fields and Park Maintenance	1,622,417	1,788,190	2,028,040	2,265,406	2,158,398
Oviedo Blvd Aquatics	522,469	817,231	832,540	842,138	864,154
Facility Maintenance and Custodial Services	1,059,408	1,162,566	1,359,276	1,458,684	1,613,252
Oviedo on the Park	837,428	1,212,672	1,262,662	1,263,475	1,391,072
TOTAL: RECREATION AND PARKS	5,768,100	7,167,311	7,536,677	8,017,235	8,102,733
TOTAL: DEPARTMENTAL	28,449,718	31,466,506	35,060,869	37,163,578	37,702,216
NON-DEPARTMENTAL EXPENDITURES					
Promotional Activity - Employee Recognition	10,226	6,671	10,000	14,602	10,000
Other Operating Supplies	440,657	-	-	-	-
Interfund Loan Interest	9,694	5,203	-	-	-
Bad Debt Expenses	248,645	284,545	-	-	-
SUB-TOTAL: NON DEPARTMENTAL	709,222	296,419	10,000	14,602	10,000
INTERFUND TRANSFERS TO DEBT					
2012A PIRRN	721,076	1,427,936	-	-	-
2012A CIRRN	190,588	-	-	-	-
2012B CIRRN	361,562	360,415	359,141	359,141	356,749
2012C CIRRN	240,245	-	-	-	-
2012D CIRRN	107,004	514,883	-	-	-
2013 PIRN	362,220	354,900	347,580	347,580	340,260
Other Debt Service	1,016,895	(1,114,935)	-	-	-
TOTAL: INTERFUND TRANSFERS FOR DEBT SERVICE	2,999,590	1,543,199	706,721	706,721	697,009
INTERFUND TRANSFERS TO					
Lease Financing Fund (205)	263,815	66,093	-	-	-
Vehicle Replacement Fund (302)	1,054,055	-	-	-	-
Technology Improvement Fund (320)	112,500	156,000	130,000	130,000	130,000
General Facility Improvement Fund (330)	453,734	105,152	-	-	-
Recreation Facility Improvement Fund (340)	520,000	-	-	869,500	-
Medical Insurance Fund (510)	304,271	-	-	-	-
Third Gen Sales Tax Fund (304)	-	-	-	401,678	-
Insurance Deductible Fund (512)	155,105	155,105	155,282	155,282	155,282
TOTAL: INTERFUND TRANSFERS	2,863,480	482,350	285,282	1,556,460	285,282
TOTAL: INTERFUND TRANSFERS	5,863,070	2,025,549	992,003	2,263,181	982,291
RESERVE FOR CONTINGENCIES					
Reserve for Contingencies	-	-	135,390	89,519	100,000
Pay for Performance	-	-	100,000	100,000	125,000
Reserve- Hurricane Ian	-	-	-	157,491	-
TOTAL: CONTINGENCIES	-	-	235,390	347,010	225,000
TOTAL EXPENDITURES	\$35,022,010	\$33,788,474	\$36,298,262	\$39,788,371	\$38,919,507



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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

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

Department Objectives

1. Review the current Strategic Plan for effectiveness, relevance, and the City Council’s direction.
2. Hold Monthly meetings, special meetings and work sessions to discuss City business.

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.4	1. Review the current Strategic Plan for effectiveness, relevance, and the City Council’s direction.	Quarterly update of the Strategic Plan Y/N	Yes	Yes	Yes	Yes (1)	(2)
7.3	2. Hold monthly meetings, special meetings and work sessions to discuss City business	# of City Council meetings held (regular special)	Workload	37	32	30	(2)
		# of City Council meetings held (CRA)	Workload	9	8	8	(2)
(1) FY 2022-23 Strategic plan updated as of 2nd quarter							
(2) Updates for 2023-24 are not yet available							

City Council

Accomplishments

- See accomplishments for all City departments beginning on page 33.

Budget Highlights

- The FY 2023-24 Proposed Budget of \$312,240, is an increase of \$17,957, or 6.10%, over the FY 2022-23 Adopted Budget of \$294,283. Significant changes to the FY 2023-24 Proposed Budget include the following:
 - 5% Wage increase for General Government employees;
 - 30% increase in Workers Compensation premiums;
 - 30% increase in General Liability Insurance premiums.



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City Council

EXPENDITURE GROUPING	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>SALARIES</u>					
Executive Salaries	70,759	73,589	84,707	84,707	79,769
Special Pay	-	279	36	36	-
FICA/Medicare Taxes	1,110	1,664	2,199	2,199	2,070
Total Salaries	71,869	75,532	86,942	86,942	81,839
<u>BENEFITS</u>					
Retirement Contributions	3,681	3,830	4,236	4,236	3,988
Health Insurance	19,249	15,835	16,007	16,007	15,993
Workers' Compensation	39	41	41	38	46
Total Benefits	22,969	19,706	20,284	20,281	20,027
<u>OPERATING EXPENDITURES</u>					
Professional Services	125,670	126,330	118,300	130,675	128,300
Other Contractual Services	5,250	5,200	5,600	5,600	6,800
Travel & Per-Diem	4,236	8,369	12,828	12,828	15,921
Communications & Freight	3,574	3,142	3,213	3,081	4,038
Freight & Postage Service	48	13	25	25	25
Utility Services	10,175	10,327	10,635	10,635	11,799
Rentals & Leases	1,590	657	1,017	1,017	1,017
Insurance	5,740	6,354	6,291	6,314	8,208
Printing and Binding	94	93	445	445	360
Promotional Activities	1,038	-	950	1,382	850
Other Current Charges	160	5,350	4,100	4,100	5,500
Office Supplies	165	320	439	571	469
Operating Supplies	1,262	2,449	4,326	4,326	4,326
Books, Publications, Subs	18,460	20,144	18,888	18,888	22,761
Total Operating Expenditures	177,462	188,748	187,057	199,887	210,374
<u>CAPITAL</u>					
Capital Assets	-	4,560	-	-	-
Total Capital	-	4,560	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	496	-	-	-
Capital Leases - Interest	-	97	-	-	-
Total Debt Service	-	593	-	-	-
Total Expenditures by Grouping	\$ 272,300	\$ 289,139	\$ 294,283	\$ 307,110	\$ 312,240

5 Year Budget Projection

EXPENDITURE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Salaries	84,458	87,160	89,950	92,828	95,799
Benefits	21,629	23,359	25,228	27,247	29,617
Operating Expenditures	221,303	232,820	244,957	257,751	271,240
Total Projection	\$ 327,390	\$ 343,340	\$ 360,135	\$ 377,826	\$ 396,655



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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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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

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

Department Objectives

1. Continue to enhance organizational productivity and efficiency by improving organizational performance and customer satisfaction by continuous process improvement and process management.
2. 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.
3. Continue to align organizational structure and practices with mission.

City Administration

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1	1. Continue to enhance organizational productivity and efficiency by improving organizational performance.	Present City Council with balanced budget Y/N	Yes	Yes	Yes	Yes	Yes
		Increase General Fund Balance	Workload	769,689	3,611,252	(1)	(2)
	3. Continue to align organizational structure and practices with mission.	# of new FTEs added	Workload	-	-	10.125	5.00
		Updates of the Strategic Plan (Y/N)	Workload	Yes	Yes	Yes	Yes
(1) FY 2022-23 Audit is in process.							
(2) FY 2023-24 information is not yet available.							

Accomplishments

- See accomplishments for all City departments beginning on page 33

Budget Highlights

The FY 2023-24 Proposed Budget of \$308,488, is an increase of \$14,297, or 4.86%, over the FY 2022-23 Adopted Budget of \$294,191. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums.



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City Administration

EXPENDITURE GROUPING	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 198,648	\$ 203,800	\$ 214,170	\$ 214,170	\$ 224,123
Special Pay	426	-	-	-	-
FICA/Medicare Taxes	11,618	11,518	16,523	16,523	17,291
Total Salaries	210,692	215,318	230,693	230,693	241,414
<u>BENEFITS</u>					
Retirement Contributions	9,932	10,190	10,708	10,708	11,206
Health Insurance	24,794	26,932	27,656	27,656	27,991
Workers' Compensation	220	258	235	220	293
Total Benefits	34,946	37,380	38,599	38,584	39,490
<u>OPERATING EXPENDITURES</u>					
Professional Services	4,738	-	-	-	-
Other Contractual Services	268	400	440	440	440
Travel & Per-Diem	1,042	1,647	2,862	2,862	3,352
Communications & Freight	1,022	944	996	996	1,699
Freight & Postage Service	4	76	25	25	25
Utility Services	4,677	4,747	4,836	4,836	5,420
Rentals & Leases	5,516	4,552	7,631	7,631	7,656
Insurance	1,168	1,293	1,422	1,427	1,855
Repair and Maintenance	365	400	800	800	1,845
Other Current Charges	15	13	292	292	242
Office Supplies	247	273	393	393	311
Operating Supplies	1,086	690	1,420	1,420	1,130
Books, Publications, Subs	2,412	3,013	3,782	3,782	3,609
Total Operating Expenditures	22,560	18,048	24,899	24,904	27,584
<u>CAPITAL</u>					
Capital Assets	-	3,040	-	-	-
Total Capital	-	3,040	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	331	-	-	-
Capital Leases - Interest	-	65	-	-	-
Total Debt Service	-	396	-	-	-
Total Expenditures by Grouping	\$ 268,198	\$ 274,182	\$ 294,191	\$ 294,181	\$ 308,488

5 Year Budget Projection

EXPENDITURE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Salaries	249,139	257,112	265,339	273,830	282,593
Benefits	42,649	46,061	49,746	53,726	58,400
Operating Expenditures	29,056	30,611	32,254	33,990	35,825
Total Projection	\$ 320,844	\$ 333,784	\$ 347,339	\$ 361,546	\$ 376,817



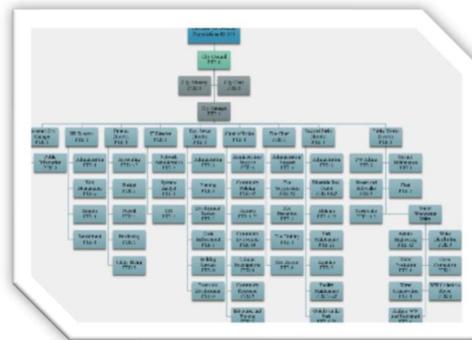
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Human Resources

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:

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



Personnel Summary

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Human Resources Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant HR Director	0.00	0.00	1.00	1.00	1.00	0.00
Benefits Analyst	1.00	1.00	1.00	1.00	1.00	0.00
HR Analyst Recruitment	1.00	1.00	1.00	1.00	1.00	0.00
HR Specialist	1.00	1.00	1.00	1.00	0.00	-1.00
HR Technician	0.00	0.00	0.00	0.00	1.00	1.00
Risk Management Coord	0.00	0.00	0.00	1.00	0.00	-1.00
Risk Management Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Sr. HR Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Total	5.00	5.00	5.00	6.00	6.00	0.00

Human Resources



Goals

- 7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
- 7.2 Provide high quality, affordable services.

Department Objectives

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.

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1	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	2,501	2,500	2,500	2,500
		# new General Liability Claims	Workload	17	10	20	20
		# new Auto Claims	Workload	20	15	28	28
		# new Medical Claims	Workload	24	9	24	24
7.2	3. Maintain competitive wage and benefit structure	% of new FTE hires who remain on the job greater than 1 year	Workload	66.00%	49.50%	70.00%	70.00%
		Turnover Rate (FTE)	Workload	15.00%	14.00%	10.00%	10.00%
7.1	5. Continued recruitment efforts	# of employment applications received/ processed	Workload	1,064	809	1,000	1,000
		# of new hires processed	Workload	40	37	50	50

Accomplishments

- See accomplishments for Human Resources on pages 48-50.

Budget Highlights

The FY 2023-24 Proposed Budget of \$902,002, is an increase of \$27,242, or 3.11%, over the FY 2022-23 Adopted Budget of \$874,760. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums.

Human Resources

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 131,761	\$ 138,501	\$ 157,317	\$ 157,080	\$ 163,993
Regular Salaries & Wages	243,372	264,778	354,280	354,517	375,942
Other Salaries & Wages	8,513	-	15,600	15,600	-
Overtime	8,813	2,258	8,655	8,655	7,710
Special Pay	-	71	605	605	285
FICA/Medicare Taxes	28,346	29,748	41,072	41,072	41,990
Total Salaries	420,805	435,356	577,529	577,529	589,920
<u>BENEFITS</u>					
Retirement Contributions	19,150	19,553	26,013	26,013	27,383
Health Insurance	83,508	90,949	103,370	103,370	115,697
Workers' Compensation	469	541	645	606	764
Total Benefits	103,127	111,043	130,028	129,989	143,844
<u>OPERATING EXPENDITURES</u>					
Professional Services	70,697	84,965	67,580	65,265	68,328
Other Contractual Services	108	180	240	240	360
Travel & Per-Diem	286	1,238	4,999	4,999	6,229
Communications & Freight	1,244	1,244	1,326	1,326	2,505
Freight & Postage Service	305	296	460	460	560
Utility Services	9,336	9,476	9,767	9,767	10,834
Rentals & Leases	3,180	1,494	2,825	2,825	2,753
Insurance	2,260	2,502	2,725	2,735	3,556
Repair and Maintenance	-	-	-	1,710	-
Printing and Binding	267	70	150	150	150
Other Current Charges	1,742	2,790	5,350	5,350	5,850
Office Supplies	4,438	4,597	4,765	4,765	5,353
Operating Supplies	431	614	6,502	6,502	882
Books, Publications, Subs	1,136	2,006	3,514	5,829	3,878
Educational Costs	4,777	10,921	57,000	57,000	57,000
Total Operating Expenditures	100,207	122,393	167,203	168,923	168,238
<u>CAPITAL</u>					
Capital Assets	-	9,119	-	-	-
Total Capital	-	9,119	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	992	-	-	-
Capital Leases - Interest	-	194	-	-	-
Total Debt Service	-	1,186	-	-	-
Total Expenditures by Grouping	\$ 624,139	\$ 679,097	\$ 874,760	\$ 876,441	\$ 902,002

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	608,797	628,279	648,384	669,132	690,544
Benefits	155,352	167,780	181,202	195,698	212,724
Operating Expenditures	176,828	185,865	195,373	205,378	215,908
Total Projection	\$ 940,977	\$ 981,923	\$ 1,024,959	\$ 1,070,209	\$ 1,119,176



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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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	0.00	0.00	0.00	0.00
Records Coordinator	0.00	0.00	1.00	1.00	1.00	0.00
Total	3.00	3.00	3.00	3.00	3.00	0.00



Goals

7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

Department Objective

1. Continue review of agreements and City documents for scanning and uploading into OnBase.
2. Reduce the amount of touches and time it takes to facilitate a process without impacting controls.
 - a. Continue automation of labor-intensive services.
 - b. Continue transition to paperless environment.
3. Find suitable City records storage location that meets State requirements for paper records storage.

City Clerk

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1	1. Continue review of agreements and City documents for scanning and uploading into OnBase	# of old page documents scanned(1)	Workload	12,000	n/a	n/a	n/a
		# of new page documents scanned(1)	Workload	3,000	n/a	n/a	n/a
		# documents to be dispositioned(1)	Workload	12,000	16,777	12,626	13,000
		# of documents imported into OnBase(1)	Workload	3,000	9,492	2,564	2,600

(1) For FY 2021-22 and going forward "# of old page documents scanned" and "# of new page documents scanned" measures will be replaced by "# documents to be dispositioned" and "# documents imported into OnBase".

Accomplishments

- See accomplishments for City Clerk on pages 47-48.

Budget Highlights

The FY 2023-24 Proposed Budget of \$344,884, is an increase of \$48,699, or 16.44%, over the FY 2022-23 Adopted Budget of \$296,185. Significant changes to FY 2023-24 Proposed Budget include:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums;
- Increase in Election Costs for the 2023 Elections.



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City Clerk

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 116,048	\$ 71,600	\$ 81,278	\$ 81,278	\$ 85,342
Regular Salaries & Wages	69,687	84,393	96,062	96,062	100,865
Overtime	3,508	3,252	4,000	4,000	4,000
Special Pay	-	-	284	284	143
FICA/Medicare Taxes	14,351	11,840	13,874	13,874	14,555
Total Salaries	203,594	171,085	195,498	195,498	204,905
<u>BENEFITS</u>					
Retirement Contributions	8,376	7,962	9,067	9,067	9,510
Health Insurance	22,672	31,522	36,922	36,922	30,639
Workers' Compensation	185	217	213	200	267
Total Benefits	31,233	39,701	46,202	46,189	40,416
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	350	358	580	580	580
Travel & Per-Diem	1,741	2,167	4,619	4,619	3,901
Communications & Freight	859	814	908	776	1,495
Freight & Postage Service	80	49	100	100	100
Utility Services	6,034	6,124	6,311	6,311	6,985
Rentals & Leases	5,943	5,010	5,370	5,370	5,370
Insurance	1,233	1,365	1,351	1,356	1,763
Printing and Binding	2,777	8,558	12,965	12,965	25,290
Other Current Charges	10,123	35,687	14,463	14,463	44,885
Office Supplies	918	1,127	1,239	1,371	1,269
Operating Supplies	611	435	800	800	3,100
Books, Publications, Subs	2,530	6,664	5,779	5,779	4,825
Total Operating Expenditures	33,199	68,358	54,485	54,490	99,563
<u>CAPITAL</u>					
Capital Assets	-	4,560	-	-	-
Total Capital	-	4,560	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	496	-	-	-
Capital Leases - Interest	-	97	-	-	-
Total Debt Service	-	593	-	-	-
Total Expenditures by Grouping	\$ 268,026	\$ 284,297	\$ 296,185	\$ 296,177	\$ 344,884

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	211,462	218,229	225,212	232,419	239,856
Benefits	43,649	47,141	50,913	54,986	59,769
Operating Expenditures	104,629	109,958	115,562	121,458	127,660
Total Projection	\$ 359,741	\$ 375,328	\$ 391,687	\$ 408,862	\$ 427,285



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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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	0.00	0.00	0.00	0.00
Staff Assistant	0.00	0.00	1.00	1.00	1.00	0.00
Total	4.00	4.00	4.00	4.00	4.00	0.00



Goals

- 7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
- 7.3 Provide leadership on critical local and regional issues.

Department Objective

1. Continue to implement comprehensive citizen engagement practices.
 - a. Develop and implement a Social Media Marketing Plan.
2. Work with NCS in creating a new Citizen Survey.

Public Information

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1 & 7.3	1. Continue to implement comprehensive citizen engagement practices.	# of in-house requests for media assistance	Workload	230	288	300	300
		# of press releases produced/ press contact	Workload	8	4	10	10
		# of publications/ literature produced	Workload	11	29	40	40
		# of e-blast notifications	Workload	18	15	20	20
		# of social media posts (Twitter, Facebook)	Workload	778	617	2,850	2,850
		Facebook Followers	Workload	12,955	28,456	30,000	30,000
		Twitter Followers	Workload	3,125	6,768	10,000	10,000

Accomplishments

- See accomplishments for Public Information on pages 50-52.

Budget Highlights

The FY 2023-24 Proposed Budget of \$474,190, is an increase of \$37,170, or 8.51%, over the FY 2022-23 Adopted Budget of \$437,020. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums.



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Public Information

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 135,710	\$ 142,551	\$ 159,478	\$ 159,478	\$ 170,402
Regular Salaries & Wages	56,622	67,905	150,873	150,873	163,921
Other Salaries & Wages	19,518	1,341	-	-	-
Overtime	-	4	-	-	-
Special Pay	-	71	142	142	36
FICA/Medicare Taxes	15,107	15,121	23,752	23,752	25,595
Total Salaries	226,957	226,993	334,245	334,245	359,954
<u>BENEFITS</u>					
Retirement Contributions	10,245	10,590	15,518	15,518	16,716
Health Insurance	34,226	53,625	57,521	57,521	58,025
Workers' Compensation	257	288	374	351	473
Total Benefits	44,728	64,503	73,413	73,390	75,214
<u>OPERATING EXPENDITURES</u>					
Professional Services	-	-	-	1,300	-
Other Contractual Services	4,486	12,259	17,775	17,775	26,355
Travel & Per-Diem	42	-	1,050	1,050	1,150
Communications & Freight	1,231	1,084	1,370	1,370	1,846
Freight & Postage Service	3	1	50	50	20
Utility Services	1,804	1,832	1,859	1,859	2,054
Rentals & Leases	1,060	438	678	678	678
Insurance	810	896	887	891	1,158
Repair and Maintenance	-	-	800	800	-
Printing and Binding	35	-	50	50	50
Promotional Activities	5,763	1,684	250	250	275
Office Supplies	480	342	493	493	461
Operating Supplies	578	404	775	775	1,475
Books, Publications, Subs	2,574	2,382	3,325	3,325	3,500
Total Operating Expenditures	18,866	21,322	29,362	30,666	39,022
<u>CAPITAL</u>					
Capital Assets	-	3,040	-	-	-
Total Capital	-	3,040	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	331	-	-	-
Capital Leases - Interest	-	65	-	-	-
Total Debt Service	-	396	-	-	-
Total Expenditures by Grouping	\$ 290,551	\$ 316,254	\$ 437,020	\$ 438,301	\$ 474,190

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	371,473	383,360	395,627	408,287	421,352
Benefits	81,231	87,730	94,748	102,328	111,230
Operating Expenditures	41,031	43,146	45,374	47,719	50,190
Total Projection	\$ 493,735	\$ 514,235	\$ 535,749	\$ 558,334	\$ 582,773



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Accounting & Fiscal Services

Description

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

- 1) collection and disbursement of all City funds;
- 2) accounts payable;
- 3) accounts receivable;
- 4) bi-weekly payroll processing;
- 5) debt & treasury operations and oversight of the City’s investment portfolio;
- 6) coordination of the financial statement audit and preparation of the City’s Comprehensive Annual Financial Report);
- 7) coordinate and direct the development of the City’s Annual Operating Budget and Ten-Year Capital Improvement Program (CIP);
- 8) maintenance of the City’s fixed asset system;
- 9) grant compliance;
- 10) 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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Finance Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Finance Director	1.00	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	1.00	1.00	1.00	1.00	1.00	0.00
Accountant Sr. PT	0.70	0.70	0.70	0.70	0.70	0.00
Budget Officer	0.00	0.00	0.00	1.00	1.00	0.00
Financial Management Analyst	1.00	1.00	1.00	0.00	0.00	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

Accounting & Fiscal Services



Goals

- 7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
- 7.2 Provide high quality, affordable services.

Department Objectives

1. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
2. Increase the Fund Balance within the General Fund from 15% to 20%, building financial capacity and strength in 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.

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1	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	Yes	(1)
		Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	(2)	(3)	(3)
7.1	2. Increase the unassigned Fund Balance of the General Fund from 15%-20%	Fund Balance of the General Fund	15%	36.16%	45.98%	31.47%	30.04%
7.2	5. Continue to enhance organizational productivity and efficiency	Days to complete monthly closeout	Less than 25 Days	30	30	30	30
		# invoices paid	Workload	7,426	8,053	10,000	10,000
		% invoices paid under 30 days	100.00%	89.98%	89.92%	90.00%	90.00%
(1) FY 2023-24 Budget to be submitted to the GFOA for review. (2) FY 2021-22 Annual Comprehensive Financial Report submitted to the GFOA in March 2023. (3) FYs 2022-23 and 2023-24 have not been completed.							

Accomplishments

- See accomplishments for Finance on page 52.

Budget Highlights

The FY 2023-24 Proposed Budget of \$1,132,444, is an increase of \$37,795, or 3.45%, over the FY 2022-23 Adopted Budget of \$1,094,649. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums.

Accounting & Fiscal Services

EXPENDITURE GROUPING	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 132,198	\$ 137,776	\$ 155,994	\$ 155,994	\$ 161,723
Regular Salaries & Wages	347,982	342,872	444,218	444,218	463,614
Other Salaries & Wages	18,962	22,830	178,465	178,465	180,404
Overtime	145	1,812	200	200	2,000
Special Pay	142	213	852	852	143
FICA/Medicare Taxes	36,108	36,590	50,084	50,084	52,301
Total Salaries	535,537	542,093	829,813	829,813	860,185
<u>BENEFITS</u>					
Retirement Contributions	23,000	23,008	28,877	28,877	30,129
Health Insurance	112,736	120,742	128,698	128,698	129,772
Workers' Compensation	593	693	779	732	970
Total Benefits	136,329	144,443	158,354	158,307	160,871
<u>OPERATING EXPENDITURES</u>					
Professional Services	23,170	63,569	3,100	3,100	3,100
Accounting & Auditing	53,000	53,000	57,000	57,000	61,000
Other Contractual Services	242	261	900	900	350
Travel & Per-Diem	885	2,505	5,624	5,624	6,288
Communications & Freight	1,059	1,140	1,254	1,254	3,025
Freight & Postage Service	3,803	3,907	4,862	4,862	5,078
Utility Services	11,254	11,273	11,786	11,786	12,838
Rentals & Leases	908	370	1,525	1,525	1,525
Insurance	3,708	4,104	4,470	4,486	5,832
Printing and Binding	277	-	-	-	-
Other Current Charges	6,900	4,756	7,136	7,136	1,675
Office Supplies	1,892	3,567	2,910	2,910	4,688
Operating Supplies	1,518	1,386	1,850	1,850	1,964
Books, Publications, Subs	2,757	3,702	4,065	4,065	4,025
Total Operating Expenditures	111,373	153,540	106,482	106,498	111,388
<u>CAPITAL</u>					
Capital Assets	-	6,839	-	-	-
Total Capital	-	6,839	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	744	-	-	-
Capital Leases - Interest	-	145	-	-	-
Total Debt Service	-	889	-	-	-
Total Expenditures by Grouping	\$ 783,239	\$ 847,804	\$ 1,094,649	\$ 1,094,618	\$ 1,132,444

5 Year Budget Projection

EXPENDITURE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Salaries	887,711	916,118	945,433	975,687	1,006,909
Benefits	173,741	187,640	202,651	218,863	237,904
Operating Expenditures	117,249	123,432	129,957	136,843	144,112
Total Projection	\$ 1,178,701	\$ 1,227,190	\$ 1,278,041	\$ 1,331,393	\$ 1,388,925



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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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Purchasing Agent	1.00	1.00	0.00	0.00	0.00	0.00
Purchasing & Contracts Admin	0.00	0.00	1.00	1.00	1.00	0.00
Total	1.00	1.00	1.00	1.00	1.00	0.00



HIGHT
PERFORMANCE
GOVERNMENT

Goals

7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

Department Objectives

1. Continue to ensure financial health of the City through comprehensive contract management review.
2. Implementation of electronic submission for all solicitations.
3. Continue to develop a comprehensive approach to pursue Federal and State financial resources that is consistent with the strategic plan.

Purchasing

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1	1. Continue to ensure financial health through comprehensive contract management review.	# of purchase orders processed	Workload	600	600	600	600
		# of RFP's and bids issued.	Workload	15	13	15	15
		# of requisitions returned before completion	Workload	70	50	50	50
		# of p-card transactions	Workload	140	4,310	5,000	5,000
		Average # of responses to RFP's and bids	Workload	5.00	5.00	5.00	5.00
		% of requisitions returned before completion	Workload	15.00%	10.00%	10.00%	10.00%
		Average processing time for a PO (days)(1)	5 days or less	4.00	2.00	2.00	2.00

(1) Electronic signature implementation in FY 2021-22.

Accomplishments

- See accomplishments for Purchasing on page 52.

Budget Highlights

The FY 2023-24 Proposed Budget of \$146,564, is an increase of \$6,224, or 4.43%, over the FY 2022-23 Adopted Budget of \$140,340. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums.



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Purchasing

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 49,241	\$ 82,966	\$ 94,090	\$ 94,090	\$ 98,794
Other Salaries & Wages	21,465	-	-	-	-
Special Pay	71	-	-	-	-
FICA/Medicare Taxes	5,281	6,035	7,201	7,201	7,562
Total Salaries	76,058	89,001	101,291	101,291	106,356
<u>BENEFITS</u>					
Retirement Contributions	1,980	4,148	4,704	4,704	4,940
Health Insurance	8,019	18,763	20,871	20,871	21,095
Workers' Compensation	76	114	113	106	141
Total Benefits	10,075	23,025	25,688	25,681	26,176
<u>OPERATING EXPENDITURES</u>					
Travel & Per-Diem	1,680	2,434	2,979	2,979	2,979
Communications & Freight	141	150	165	165	403
Freight & Postage Service	-	-	100	100	100
Utility Services	1,327	1,347	1,371	1,371	1,561
Rentals & Leases	303	123	509	509	509
Insurance	1,406	1,557	1,695	1,701	2,211
Printing and Binding	440	413	400	440	400
Other Current Charges	1,776	1,346	3,000	3,000	3,000
Office Supplies	305	448	527	527	809
Operating Supplies	-	-	250	210	250
Books, Publications, Subs	1,160	2,459	2,365	4,711	1,810
Total Operating Expenditures	8,538	10,277	13,361	15,713	14,032
<u>CAPITAL</u>					
Capital Assets	-	2,279	-	-	-
Total Capital	-	2,279	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	248	-	-	-
Capital Leases - Interest	-	48	-	-	-
Total Debt Service	-	296	-	-	-
Total Expenditures by Grouping	\$ 94,671	\$ 124,878	\$ 140,340	\$ 142,685	\$ 146,564

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	109,759	113,272	116,896	120,637	124,497
Benefits	28,270	30,532	32,974	35,612	38,710
Operating Expenditures	14,844	15,708	16,627	17,606	18,648
Total Projection	\$ 152,874	\$ 159,511	\$ 166,498	\$ 173,855	\$ 181,856



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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.

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	1.00	1.00	0.00
IT Technician	1.00	1.00	1.00	0.00	0.00	0.00
Network Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Systems Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Total	7.00	7.00	7.00	7.00	7.00	0.00



Goals

7.1 Continue high level of customer service, productivity, and efficiency while maintaining fiscal and organizational health..

Department Objectives

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

Information Technology

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1	1. Continue to expand e-government, including online services.	Total Non-Virtual services supported by IT	Workload	16	14	14	14
		Total Virtual services supported by IT	Workload	39	42	53	53
		Total # Non Virtualized WS supported by IT	Workload	230	234	230	230
		Total # Virtualized WS supported by IT	Workload	72	67	72	72

Accomplishments

- See accomplishments for Information Technology on page 48.

Budget Highlights

The FY 2023-24 Proposed Budget of \$1,877,926, is an increase of \$74,928, or 4.16%, over the FY 2022-23 Adopted Budget of \$1,802,998. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase and General Liability Insurance premiums;
- Increase in annual software maintenance costs.



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Information Technology

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 121,857	\$ 128,103	\$ 140,120	\$ 140,120	\$ 147,161
Regular Salaries & Wages	349,065	355,512	419,722	419,722	442,319
Other Salaries & Wages	6,851	6,043	7,200	7,200	7,200
Overtime	1,718	5,263	2,600	2,600	3,600
Special Pay	71	71	498	498	143
FICA/Medicare Taxes	33,387	34,987	43,629	43,629	45,989
Total Salaries	512,949	529,979	613,769	613,769	646,412
<u>BENEFITS</u>					
Retirement Contributions	19,020	19,366	22,867	22,867	24,135
Health Insurance	124,430	136,242	126,043	126,043	112,959
Workers' Compensation	576	666	662	622	826
Unemployment	-	457	-	-	-
Total Benefits	144,026	156,731	149,572	149,532	137,920
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	-	-	50,000	90,000	30,000
Travel & Per-Diem	188	2,203	2,589	2,589	7,532
Communications & Freight	36,377	41,164	47,634	47,634	27,021
Freight & Postage Service	155	232	350	350	350
Utility Services	7,201	7,309	7,537	7,537	8,415
Rentals & Leases	3,046	5,912	6,988	6,988	8,138
Insurance	3,384	3,745	4,151	4,166	5,416
Repair and Maintenance	618,320	722,659	877,436	944,029	954,335
Other Current Charges	53	32	100	100	100
Office Supplies	498	223	543	543	511
Operating Supplies	14,867	17,907	21,064	21,064	23,887
Books, Publications, Subs	15,721	13,589	21,265	24,495	27,889
Total Operating Expenditures	699,810	814,975	1,039,657	1,149,495	1,093,594
<u>CAPITAL</u>					
Capital Assets	-	3,040	-	-	-
Total Capital	-	3,040	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	2,192	-	-	-
Capital Leases - Interest	-	189	-	-	-
Total Debt Service	-	2,381	-	-	-
Total Expenditures by Grouping	\$ 1,356,785	\$ 1,507,106	\$ 1,802,998	\$ 1,912,796	\$ 1,877,926

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	667,097	688,444	710,475	733,210	756,672
Benefits	148,954	160,870	173,739	187,639	203,963
Operating Expenditures	1,148,545	1,206,270	1,266,911	1,330,617	1,397,544
Total Projection	\$ 1,964,595	\$ 2,055,584	\$ 2,151,125	\$ 2,251,465	\$ 2,358,180

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:

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

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
OPERATING EXPENDITURES					
Professional Services	\$ 228,170	\$ 182,855	\$ 259,910	\$ 259,910	\$ 259,910
Total Operating Expenditures	228,170	182,855	259,910	259,910	259,910
Total Expenditures by Grouping	\$ 228,170	\$ 182,855	\$ 259,910	\$ 259,910	\$ 259,910

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 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:

1. Review of Comprehensive Plan amendments;
2. Coordination with various regional and State agencies;
3. Review projects for consistency with the City's zoning map, Land Development Code and Comprehensive Plan;
4. Making sure that adequate infrastructure and basic services are available to support new development;
5. 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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	0.00	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	1.00	1.00	1.00	1.00	0.00
Development Svcs Spec	0.00	1.00	1.00	1.00	1.00	0.00
Planner I	0.00	1.00	1.00	1.00	1.00	0.00
Planner II	2.00	1.00	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	0.00	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



ECONOMIC
VITALITY

Goals

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



COMMUNITY
CHARACTER

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

Department Objectives

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.

Development Services Department

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
6.2	6. Ensure development and redevelopment is done in a sustainable manner.	# of large scale comp plan applications	Workload	-	-	2	2
		# of rezoning applications	Workload	1	3	2	2
		# of deviation applications	Workload	13	8	19	19
3.1	8. Continue on-going business retention efforts	Business tax receipts applications (new and renewals)	Workload	947	989	2,100	2,100
6.3	10. Provide Code Enforcement services on a proactive basis, as well as, with timely response to complaints.	# of proactive cases	Workload	1,454	1,222	2,000	2,000
		# of reactive cases	Workload	961	717	1,250	1,250
		Business days from complaint till first inspection	1	1	1	1	1
		% of complaints resolved without Code Enforcement Board	95%	85.60%	85.60%	95.00%	95.00%

Accomplishments

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

Budget Highlights

The FY 2023-24 Proposed Budget of \$1,482,610, is an increase of \$116,170, or 8.50%, over the FY 2022-23 Adopted Budget of \$1,366,440. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums;
- Increase in Professional Services for Planning and Development Review consulting services;

Development Services Department

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 125,454	\$ 129,858	\$ 147,265	\$ 147,265	\$ 151,200
Regular Salaries & Wages	565,719	568,844	731,763	731,763	766,360
Other Salaries & Wages	6,663	8,284	8,078	8,078	9,180
Overtime	573	3,800	3,120	3,120	5,410
Special Pay	-	71	144	144	607
FICA/Medicare Taxes	53,066	53,857	68,182	68,182	71,415
Total Salaries	751,475	764,714	958,552	958,552	1,004,172
<u>BENEFITS</u>					
Retirement Contributions	32,290	32,397	41,684	41,684	43,605
Health Insurance	129,768	160,964	192,264	192,264	193,592
Workers' Compensation	3,252	3,716	4,070	3,825	5,081
Unemployment	86	-	-	-	-
Total Benefits	165,396	197,077	238,018	237,773	242,278
<u>OPERATING EXPENDITURES</u>					
Professional Services	121,692	120,795	80,430	402,623	116,950
Travel & Per-Diem	28	2,861	7,829	7,829	14,264
Communications & Freight	4,980	4,474	4,679	4,679	7,159
Freight & Postage Service	3,633	4,263	3,875	3,875	4,225
Utility Services	7,686	8,301	8,009	8,009	9,078
Rentals & Leases	15,624	6,245	13,971	13,971	20,885
Insurance	8,998	9,964	10,504	10,544	13,707
Repair and Maintenance	289	1,175	1,100	1,100	1,280
Printing and Binding	902	712	1,743	1,743	1,881
Other Current Charges	12,160	10,079	13,452	13,452	20,165
Office Supplies	4,157	5,314	5,840	5,840	6,554
Operating Supplies	5,091	6,213	7,301	7,301	6,619
Books, Publications, Subs	3,145	6,785	11,137	11,137	13,393
Total Operating Expenditures	188,385	187,181	169,870	492,103	236,160
<u>CAPITAL</u>					
Capital Assets	-	9,121	-	-	-
Total Capital	-	9,121	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	-	7,640	-	-	-
Capital Leases - Interest	-	612	-	-	-
Total Debt Service	-	8,252	-	-	-
Total Expenditures by Grouping	\$ 1,105,256	\$ 1,166,345	\$ 1,366,440	\$ 1,688,428	\$ 1,482,610

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	1,036,306	1,069,467	1,103,690	1,139,008	1,175,457
Benefits	261,660	282,593	305,201	329,617	358,293
Operating Expenditures	248,653	261,840	275,761	290,461	305,988
Total Projection	\$ 1,546,619	\$ 1,613,900	\$ 1,684,652	\$ 1,759,086	\$ 1,839,738

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), 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.

Police Department

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	8.00	8.00	8.00	8.00	0.00
Police Lieutenant	6.00	6.00	6.00	6.00	6.00	0.00
Police Officer	39.00	41.00	40.00	41.00	40.00	-1.00
Police Sergeant	8.00	8.00	9.00	8.00	9.00	1.00
Police Records	1.00	1.00	1.00	1.00	2.00	1.00
Property & Evidence	1.00	1.00	1.00	1.00	1.00	0.00
School Resource Officer *	10.00	9.00	9.00	9.00	9.00	0.00
Staff Assistant - PT	0.75	0.75	0.75	0.75	0.75	0.00
Total	82.75	82.75	82.75	82.75	83.75	1.00

* Beginning in FY20-21 for the 9 School Resource Officers Budgeted, 2 are funded at 100% (salary and benefits) by the Seminole County Sheriff's office, and 7 are funded at 50%.



SAFETY AND
SECURITY

Goals

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

Department Objectives

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.

Police Department

5. Focus on crime prevention, community awareness, and other policing activities.
6. Maintain fire and 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.

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
4.1	1. Be one of the safest communities in the region	Number of Part 1 Crimes	Workload	149	193	150	150
		Number of Traffic Stops	Workload	5,941	7,767	10,000	10,000
		Number of citations issued	Workload	1,809	2,377	4,754	4,754
		# of criminal cases investigated	Workload	438	305	520	520
		Part 1 crimes per 1,000 population	Output	3.71	4.81	9.63	9.63
		Total Service and Activity Calls	Workload	37,379	37,379	48,890	48,890
4.2	5. Focus on Crime Prevention, Community Awareness, and other community policing activities	Number of Crime Prevention presentations	10	10.00	2.00	10.00	10.00
		Number of Crime Prevention inspections	20	14.00	1.00	20.00	20.00
		Classes offered at the COPS center (2)	50	17.00	-	-	-
4.1	6. Maintain fire and police response times at superior levels	Total calls received	Workload	21,708	23,993	25,000	25,000
		# 911 calls	Workload	1,224	1,474	3,090	3,090
		Avg response time to priority 1 calls (1)	N/A	2.15	2.38	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 37-41.

Budget Highlights

The FY 2023-24 Proposed Budget of \$11,207,184 is an increase of \$589,517, or 5.55%, over the FY 2022-23 Adopted Budget of \$10,617,667. Significant changes to FY 2023-24 Proposed Budget include the following:

- One (1) new Police Records Specialist position;
- 6% Wage increase for Police bargaining employees;
- 5% Wage increase for Police non-bargaining employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums;

Police Department

- Increase in the City's Police Pension Contribution percentage as per the current Actuarial report;
- Increase in the contribution to the vehicle replacement plan;
- An increase in the repairs and maintenance costs.
- An increase in Operating Supplies for fuel, uniforms and small tools;



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Police Department

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
SALARIES					
Executive Salaries	\$ 131,084	\$ 139,505	\$ 151,620	\$ 151,620	\$ 158,146
Regular Salaries & Wages	4,859,988	5,106,169	5,566,178	5,566,178	5,819,651
Other Salaries & Wages	22,375	14,679	27,245	27,245	28,608
Overtime	158,831	193,819	242,200	242,200	243,000
Special Pay	92,866	93,847	93,679	93,679	89,657
FICA/Medicare Taxes	383,501	407,848	466,158	466,158	487,081
Active Military Pay	-	622	-	-	-
Total Salaries	5,648,645	5,956,489	6,547,080	6,547,080	6,826,143
BENEFITS					
Retirement Contributions	633,502	587,147	714,552	714,552	754,393
Health Insurance	1,199,568	1,391,723	1,399,165	1,399,165	1,438,071
Workers' Compensation	89,796	104,872	102,276	96,169	123,637
Unemployment	138	-	-	-	-
Total Benefits	1,923,004	2,083,742	2,215,993	2,209,886	2,316,101
OPERATING EXPENDITURES					
Professional Services	9,068	20,284	18,510	18,510	38,215
Other Contractual Services	388,296	419,600	455,300	455,300	486,000
Travel & Per-Diem	2,610	7,734	32,271	32,271	35,881
Communications & Freight	86,498	73,249	74,575	74,575	81,174
Freight & Postage Service	1,206	1,417	2,600	2,600	3,100
Utility Services	33,702	30,299	31,674	31,674	33,959
Rentals & Leases	325,767	449,229	287,415	288,285	403,171
Insurance	78,226	87,890	94,799	95,134	123,509
Repair and Maintenance	209,088	266,924	292,470	315,058	328,542
Printing and Binding	2,282	2,998	5,280	5,280	5,280
Promotional Activities	4,588	7,360	13,200	13,200	14,300
Other Current Charges	187	633	1,862	3,669	2,950
Office Supplies	3,966	4,388	5,481	5,607	6,443
Operating Supplies	312,547	373,495	433,042	516,015	450,072
Books, Publications, Subs	27,244	27,929	48,615	48,615	52,344
Total Operating Expenditures	1,485,275	1,773,429	1,797,094	1,905,793	2,064,940
CAPITAL					
Buildings	9,413	-	-	-	-
Capital Assets	6,394	49,014	57,500	7,792	-
Total Capital	15,807	49,014	57,500	7,792	-
DEBT SERVICE					
Capital leases - Principal	-	28,418	-	-	-
Capital Leases - Interest	-	1,893	-	-	-
Total Debt Service	-	30,311	-	-	-
Total Expenditures by Grouping	\$ 9,072,731	\$ 9,892,985	\$ 10,617,667	\$ 10,670,551	\$ 11,207,184

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	7,044,580	7,270,006	7,502,646	7,742,731	7,990,498
Benefits	2,501,389	2,701,500	2,917,620	3,151,030	3,425,169
Operating Expenditures	2,174,362	2,289,874	2,411,840	2,540,651	2,676,725
Total Projection	\$ 11,720,331	\$ 12,261,380	\$ 12,832,106	\$ 13,434,412	\$ 14,092,393



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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. Beginning July 11, 2022, Fire Prevention services are being performed by PDCS, LLC.

Fire Prevention reviews building plans for approximately 534 private commercial projects annually. Fire Prevention 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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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	0.00	0.00	0.00
Fire Deputy Chief-Admin	0.00	0.00	0.00	1.00	1.00	0.00
Fire Deputy Chief-Operations	0.00	0.00	0.00	1.00	1.00	0.00
Fire Inspector	2.00	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	39.00	39.00	0.00
Total	55.00	55.00	55.00	58.00	58.00	0.00



SAFETY AND SECURITY

Goals

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

Department Objectives

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	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
4.2	2. Maintain fire response times at superior levels	# EMS/rescue calls	Workload	3,062	3,408	3,500	3,500
		# Fire related calls	Workload	103	86	100	100
		# of transports	Workload	1,698	1,911	2,000	2,000
		# of first responder calls outside the City limits	Workload	1,404	1,556	1,500	1,500
		% of in City calls with response time < 5 minutes	90.00%	83.00%	86.00%	90.00%	90.00%
		% of calls as first responder with response time < 5 minutes outside City	30.00%	31.10%	29.70%	28.20%	30.00%
		% property contents saved as a % of pre-incident value	100.00%	97.40%	97.60%	95.00%	100.00%
4.1	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
4.1	6. Expand internal fire re-inspection capabilities for existing commercial buildings.	# of commercial inspections - existing	Workload	728	1,071	1,500	1,500
		# of reinspections	Workload	484	249	1,000	1,000
		% of all commercial structures inspected	Workload	51.00%	16.00%	94.00%	94.00%

Fire Department

Accomplishments

- See accomplishments for Fire Department on pages 37 and 41.

Budget Highlights

The FY 2023-24 Proposed Budget of \$9,113,542, is an increase of \$472,510, or 5.47%, over the FY 2022-23 Adopted Budget of \$8,641,032. Significant changes to FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for Fire employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums;
- Increase in the City's Fire Pension Contribution percentage as per the current Actuarial report;
- Decrease in Contractual Services for Fire Prevention services to PCDS, LLC;
- Increase in the contribution to the Vehicle Replacement Plan;
- Capital purchases, totaling \$185,500:
 - EMS Cardiac Monitors;
 - 800mhz Portable Radios;
 - Vehicle/Machinery Extrication Equipment.



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Fire Department

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 179,448	\$ 137,949	\$ 148,958	\$ 148,958	\$ 156,340
Regular Salaries & Wages	3,407,807	3,654,412	3,854,016	3,854,016	4,037,285
Overtime	714,977	609,737	478,750	478,750	497,860
Special Pay	2,061	853	7,040	7,040	3,278
FICA/Medicare Taxes	310,305	322,370	342,991	342,991	356,731
Total Salaries	4,614,598	4,725,321	4,831,755	4,831,755	5,051,494
<u>BENEFITS</u>					
Retirement Contributions	461,615	388,727	641,013	641,013	758,452
Health Insurance	835,360	925,136	911,930	911,930	996,894
Workers' Compensation	93,068	113,072	100,788	94,771	122,702
Unemployment	23	(718)	-	-	-
Total Benefits	1,390,066	1,426,217	1,653,731	1,647,714	1,878,048
<u>OPERATING EXPENDITURES</u>					
Professional Services	6,415	6,630	13,460	13,460	17,360
Other Contractual Services	35,262	81,921	398,800	398,800	198,860
Travel & Per-Diem	171	1,533	10,198	7,707	10,198
Communications & Freight	20,071	20,882	23,098	23,098	28,361
Freight & Postage Service	801	854	2,500	2,500	2,500
Utility Services	62,056	69,910	66,736	66,736	76,824
Rentals & Leases	255,506	388,394	349,571	349,571	531,345
Insurance	109,504	119,808	131,054	131,480	167,854
Repair and Maintenance	293,110	291,261	365,073	394,779	392,816
Printing and Binding	2,086	762	1,500	1,500	1,700
Promotional Activities	1,646	2,460	4,000	4,000	5,000
Other Current Charges	1,524	361	280	280	280
Office Supplies	5,096	5,621	8,313	8,313	5,164
Operating Supplies	287,871	319,220	490,424	507,559	461,873
Books, Publications, Subs	46,787	80,035	86,039	88,530	98,865
Total Operating Expenditures	1,127,906	1,389,652	1,951,046	1,998,313	1,999,000
<u>CAPITAL</u>					
Capital Assets	88,020	9,962	204,500	204,500	185,000
Total Capital	88,020	9,962	204,500	204,500	185,000
<u>DEBT SERVICE</u>					
Capital leases - Principal	-	1,307	-	-	-
Capital Leases - Interest	-	234	-	-	-
Total Debt Service	-	1,541	-	-	-
Total Expenditures by Grouping	\$ 7,220,590	\$ 7,552,693	\$ 8,641,032	\$ 8,682,282	\$ 9,113,542

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	5,213,142	5,379,962	5,552,121	5,729,789	5,913,142
Benefits	2,028,292	2,190,555	2,365,800	2,555,064	2,777,354
Operating Expenditures	2,107,343	2,221,942	2,343,194	2,471,524	2,607,388
Total Projection	\$ 9,348,776	\$ 9,792,459	\$ 10,261,115	\$ 10,756,377	\$ 11,297,885

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 2020-21 actuals reflect expenses related and the COVID-19 Pandemic, while the 2021-22 actuals reflect expenses related to Hurricane Ian.

Personnel Summary

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Crew Leader	2.00	2.00	2.00	2.00	3.00	1.00
Heavy Equip Operator I	1.00	1.00	1.00	1.00	2.00	1.00
Heavy Equip Operator II	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker I	4.00	4.00	4.00	4.00	4.00	0.00
Maintenance Worker II	1.00	1.00	1.00	1.00	3.00	2.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Special Contracts Inspect.	1.00	1.00	1.00	1.00	1.00	0.00
Total	11.00	11.00	11.00	11.00	15.00	4.00



Goals

1.4 Maintain public health protection.



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



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

Public Works

Department Objectives

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	

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
2.1	5. Continue to provide a high level of maintenance for the City's roadway network.	Concrete repairs (in square feet)	Workload	18,893	11,280	24,545	24,545
		Asphalt repairs (tons)	Workload	17	20	454	454
		# street/traffic signs repaired/replaced	Workload	2	28	100	100
		% of street/ traffic signs replaced	Workload	0.00%	0.90%	6.46%	6.46%
1.4	6. Continue and enhance solid waste recycling	Tons of recyclables collected	Workload	2,177	2,177	4,485	4,485
		Tons of yard waste collected	Workload	3,098	3,098	2,850	2,850
		% recycling rate (1)	Workload	51.00%	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 pages 33-35.

Budget Highlights

The FY 2023-24 Proposed Budget of \$2,037,499, is an increase of \$632,782, or 45.05%, over the FY 2022-23 Adopted Budget of \$1,404,717. Significant changes to FY 2023-24 Proposed Budget include the following:

- One (1) new Crew Leader position;
- One (1) new Heavy Equipment Operator position;
- Two (2) new Maintenance Worker I positions;
- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums;
- Increase in the contribution to the vehicle replacement plan.
- Increase in Repair and Maintenance for concrete and street signs
- Capital purchases, totaling \$125,000:
 - Two (2) new vehicles for new positions.

Public Works

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 384,062	\$ 347,240	\$ 534,633	\$ 534,633	\$ 716,784
Overtime	3,851	8,906	5,000	5,000	8,000
Special Pay	-	284	1,280	1,280	641
FICA/Medicare Taxes	29,148	26,400	40,990	40,990	55,471
Total Salaries	417,061	382,830	581,903	581,903	780,896
<u>BENEFITS</u>					
Retirement Contributions	16,226	15,074	23,996	23,996	33,108
Health Insurance	127,061	154,797	165,766	165,766	245,002
Workers' Compensation	13,587	14,074	19,374	18,216	35,861
Unemployment	138	1,599	-	-	-
Total Benefits	157,012	185,544	209,136	207,978	313,971
<u>OPERATING EXPENDITURES</u>					
Professional Services	576	-	-	153,525	-
Other Contractual Services	156,055	157,518	159,682	1,018,701	159,682
Travel & Per-Diem	-	189	-	-	-
Communications & Freight	8,023	7,548	8,214	8,214	12,233
Freight & Postage Service	301	225	200	200	200
Utility Services	51,939	57,978	53,161	53,161	62,011
Rentals & Leases	50,751	113,231	70,134	67,634	185,285
Insurance	29,646	31,156	21,624	31,343	37,853
Repair and Maintenance	146,355	129,199	166,605	184,646	211,869
Promotional Activities	-	4,392	10,000	2,000	15,000
Other Current Charges	248	66	816	816	816
Office Supplies	2,960	2,409	3,412	3,412	2,793
Operating Supplies	64,534	69,183	87,530	87,530	95,690
Road Materials & Supplies	11,133	29,913	30,000	79,500	33,000
Books, Publications, Subs	368	1,524	2,300	2,300	1,200
Total Operating Expenditures	522,889	604,531	613,678	1,692,982	817,632
<u>CAPITAL</u>					
Capital Assets	-	3,824	-	-	125,000
Total Capital	-	3,824	-	-	125,000
<u>DEBT SERVICE</u>					
Capital leases - Principal	-	4,589	-	-	-
Capital Leases - Interest	-	242	-	-	-
Total Debt Service	-	4,831	-	-	-
Total Expenditures by Grouping	\$ 1,096,962	\$ 1,181,560	\$ 1,404,717	\$ 2,482,863	\$ 2,037,499

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	805,885	831,673	858,287	885,752	914,096
Benefits	339,089	366,216	395,513	427,154	464,316
Operating Expenditures	860,406	905,508	953,074	1,003,247	1,056,180
Total Projection	\$ 2,005,380	\$ 2,103,397	\$ 2,206,874	\$ 2,316,153	\$ 2,434,592



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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.

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.

Recreation & Parks Department

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Recreation & Parks Director	1.00	1.00	1.00	1.00	1.00	0.00
Asst Director Recreation & Parks	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	3.00	3.00	0.00
Administrative Assistant Sr.	1.00	1.00	1.00	1.00	1.00	0.00
Aquatics Coordinator II	1.00	1.00	2.00	2.00	1.00	-1.00
Aquatics Supervisor	1.00	1.00	0.00	0.00	1.00	1.00
Aquatics & Rec Superint.	0.00	0.00	1.00	1.00	1.00	0.00
Athletic Program Coordinator	2.00	2.00	2.00	2.00	2.00	0.00
Athletic Programs Supervisor	1.00	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	9.00	9.00	9.00	8.00	8.00	0.00
Building Custodian - PT	0.00	0.00	0.00	1.25	1.25	0.00
Concession Coordinator	2.00	2.00	2.00	2.00	2.00	0.00
Concession Coordinator - PT	0.00	0.00	0.00	0.00	1.25	1.25
Crew Leader	4.00	4.00	4.00	5.00	5.00	0.00
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	1.00	1.00	1.00	0.00
Irrigation & Project Spec.	0.00	0.00	1.00	1.00	1.00	0.00
Landscape & Project Spec.	0.00	0.00	1.00	1.00	1.00	0.00
Lifeguard PT	0.00	0.00	1.00	1.00	1.00	0.00
Maintenance Worker I	8.00	8.00	7.00	7.00	7.00	0.00
Maintenance Worker II	3.00	3.00	3.00	2.00	2.00	0.00
Maintenance Worker III	1.00	1.00	1.00	2.00	2.00	0.00
Parks Manager	1.00	1.00	1.00	1.00	1.00	0.00
Park Ranger	2.00	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	3.00	3.00	2.00	2.00	2.00	0.00
Rec Aide Specialist - PT	1.75	1.75	1.75	3.625	2.375	-1.25
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
Rec Operations Manager	0.00	0.00	0.00	0.00	1.00	1.00
Recreation Business Mng	1.00	1.00	1.00	1.00	0.00	-1.00
Recreation Program Coord.	2.00	2.00	2.00	2.00	1.00	-1.00
Recreation Program Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Skate Park Supervisor	1.00	1.00	0.00	0.00	0.00	0.00
Sr. Recreation Manager	1.00	1.00	1.00	1.00	0.00	-1.00
Tennis Program Coordinator	1.00	1.00	1.00	0.00	0.00	0.00
Tradesworker	1.00	1.00	1.00	1.00	1.00	0.00
Total	61.75	61.75	61.75	64.875	64.875	0.00

Recreation & Parks Department



Goals

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

Department Objectives

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

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
5.2	4. Update recreation fees on an annual basis to maintain cost recovery.	Total revenue collected	Workload	961,805	1,586,182	1,511,628	1,463,612
		Percent cost recovery	30.00%	13.42%	24.35%	21.09%	20.42%
5.2	5. Continue high levels of customer service, productivity and efficiency.	# of work orders completed	Workload	2,581	1,937	2,639	2,622
		# of emergency work orders completed within 24 hours	100.00%	100.00%	100.00%	100.00%	100.00%
5.1 & 5.3	6. Continue to deliver a diverse range of recreation programming.	Total number of participants:					
		Riverside recreation	Workload	3,658	4,453	3,640	4,822
		Gym & Athletics	Workload	34,746	46,463	54,718	54,497
		Aquatics	Workload	16,406	4,954	16,449	10,778
		OOTP Events	Workload	16,400	40,932	46,300	49,032
		OOTP Special Events	Workload	-	6,300	6,300	8,000

Accomplishments

- See accomplishments for all Recreation & Parks Divisions on pages 42-46.

Budget Highlights

The FY 2023-24 Proposed Budget of \$8,102,733, is an increase of \$566,056, or 7.51%, over the FY 2022-23 Adopted Budget of \$7,536,677. The increase is primarily attributable to the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation premiums;
- 30% increase in General Liability Insurance premiums;
- Increase in the contribution to the vehicle replacement plan;
- Increase in Repair and Maintenance for:
 - City Hall Annex second floor security; and
 - Concrete repairs at Center lake Park.
- An increase in Operating Supplies for chemicals;
- Capital purchases, totaling \$116,000:
 - City Hall Annex Fire Alarm System Replacement;
 - Thorguard Replacement.

Recreation & Parks Department

EXPENDITURE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
SALARIES					
Executive Salaries	\$ 134,535	\$ 108,449	\$ 117,530	\$ 117,530	\$ 123,240
Regular Salaries & Wages	2,004,633	2,006,198	2,561,466	2,561,466	2,679,457
Other Salaries & Wages	457,222	736,563	858,138	858,138	862,043
Overtime	51,432	86,695	43,700	43,700	39,700
Special Pay	1,137	1,852	2,633	2,633	2,784
FICA/Medicare Taxes	166,211	169,181	224,123	224,123	233,617
Total Salaries	2,815,170	3,108,938	3,807,590	3,807,590	3,940,841
BENEFITS					
Retirement Contributions	104,712	105,241	132,522	132,522	138,309
Health Insurance	711,101	890,009	827,720	827,720	817,185
Workers' Compensation	40,601	42,726	49,844	46,864	66,437
Unemployment	1,076	(242)	-	-	-
Total Benefits	857,490	1,037,734	1,010,086	1,007,106	1,021,931
OPERATING EXPENDITURES					
Professional Services	14,506	12,056	23,255	64,425	23,255
Other Contractual Services	223,075	478,738	651,003	595,038	647,402
Travel & Per-Diem	4,640	7,948	12,773	12,023	11,773
Communications & Freight	33,852	31,981	34,503	34,503	39,781
Freight & Postage Service	301	316	450	450	350
Utility Services	425,717	469,992	473,771	473,771	486,772
Rentals & Leases	146,539	230,567	172,485	176,923	280,945
Insurance	97,284	108,429	118,507	118,905	152,671
Repair and Maintenance	596,603	585,075	489,238	865,682	602,078
Printing and Binding	5,744	4,636	6,000	5,077	6,500
Promotional Activities	13,450	17,828	23,900	23,900	25,100
Other Current Charges	31,639	53,314	40,260	39,460	40,367
Office Supplies	11,838	10,657	12,700	12,700	13,105
Operating Supplies	435,588	601,863	598,273	567,109	660,642
Books, Publications, Subs	15,784	16,732	26,883	24,883	33,220
Total Operating Expenditures	2,056,560	2,630,132	2,684,001	3,014,849	3,023,961
CAPITAL					
Buildings	-	16,395	-	-	-
Improvements Other than Bldgs	30,466	277,553	-	138,698	116,000
Capital Assets	8,414	79,493	35,000	48,992	-
Total Capital	38,880	373,441	35,000	187,690	116,000
DEBT SERVICE					
Capital leases - Principal	-	15,834	-	-	-
Capital Leases - Interest	-	1,232	-	-	-
Total Debt Service	-	17,066	-	-	-
Total Expenditures by Grouping	\$ 5,768,100	\$ 7,167,311	\$ 7,536,677	\$ 8,017,235	\$ 8,102,733

5 Year Budget Projection

EXPENDITURE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	4,060,756	4,190,700	4,324,803	4,463,196	4,606,018
Benefits	1,103,685	1,191,980	1,287,339	1,390,326	1,511,284
Operating Expenditures	3,182,793	3,350,329	3,527,082	3,713,597	3,910,453
Total Projection	\$ 8,347,234	\$ 8,733,010	\$ 9,139,223	\$ 9,567,119	\$ 10,027,755



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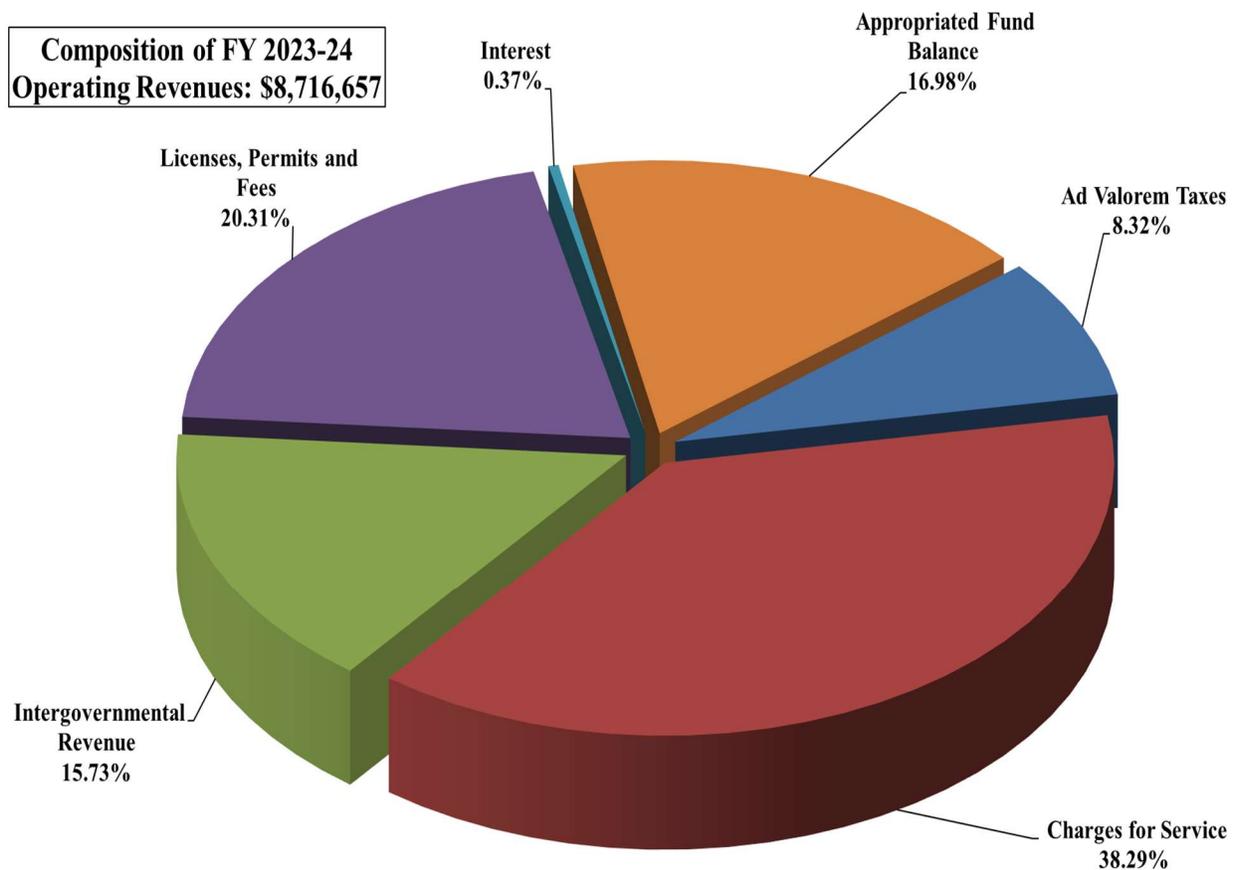
SPECIAL REVENUE FUNDS

Consolidated Summary Special Revenue Funds

FY 2023-24 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	\$ 725,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,461
Charges for Service	-	-	-	-	3,337,840	-	-	3,337,840
Intergovernmental Revenue	661,807	-	709,402	-	-	-	-	1,371,209
Licenses, Permits and Fees	-	183,000	-	-	-	585,000	1,001,943	1,769,943
Interest	10,000	-	15,000	-	7,000	-	-	32,000
TOTAL OPERATING REVENUES	\$ 1,397,268	\$ 183,000	\$ 724,402	\$ -	\$ 3,344,840	\$ 585,000	\$ 1,001,943	\$ 7,236,453
Appropriated Fund Balance	\$ -	\$ 1,226,500	\$ 81,188	\$ 42,000	\$ 55,689	\$ -	\$ 74,827	\$ 1,480,204
TOTAL NON-OPERATING REVENUES	\$ -	\$ 1,226,500	\$ 81,188	\$ 42,000	\$ 55,689	\$ -	\$ 74,827	\$ 1,480,204
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 1,397,268	\$ 1,409,500	\$ 805,590	\$ 42,000	\$ 3,400,529	\$ 585,000	\$ 1,076,770	\$ 8,716,657

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



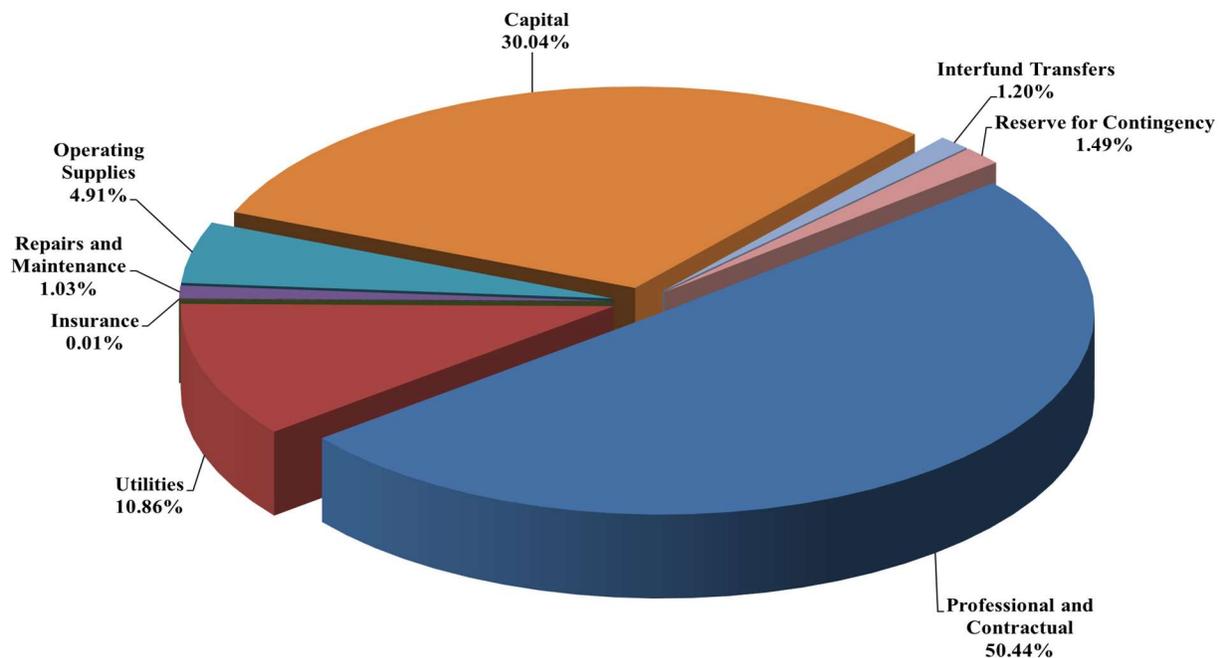
Consolidated Summary Special Revenue Funds

FY 2023-24 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	\$ 171,000	\$ 370,590	\$ -	\$ 3,400,529	\$ 438,750	\$ 10,500	\$ 4,396,369
Communications and Utilities	-	-	-	-	-	12,983	933,985	946,968
Insurance	-	-	-	-	-	1,022	-	1,022
Repairs and Maintenance	-	-	90,000	-	-	-	-	90,000
Operating Supplies	25,175	-	325,000	42,000	-	29,987	6,050	428,212
Capital	1,312,093	1,160,500	20,000	-	-	-	126,235	2,618,828
TOTAL OPERATING EXPENDITURES	\$ 1,342,268	\$ 1,331,500	\$ 805,590	\$ 42,000	\$ 3,400,529	\$ 482,742	\$ 1,076,770	\$ 8,481,399
Transfers out	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 105,000
Reserve for Contingency	-	78,000	-	-	-	52,258	-	130,258
TOTAL NON-OPERATING EXPENDITURES	\$ 55,000	\$ 78,000	\$ -	\$ -	\$ -	\$ 102,258	\$ -	\$ 235,258
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 1,397,268	\$ 1,409,500	\$ 805,590	\$ 42,000	\$ 3,400,529	\$ 585,000	\$ 1,076,770	\$ 8,716,657

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

Composition of FY 2023-24 Operating Expenditures: \$8,716,657



Oviedo CRA Fund (015)

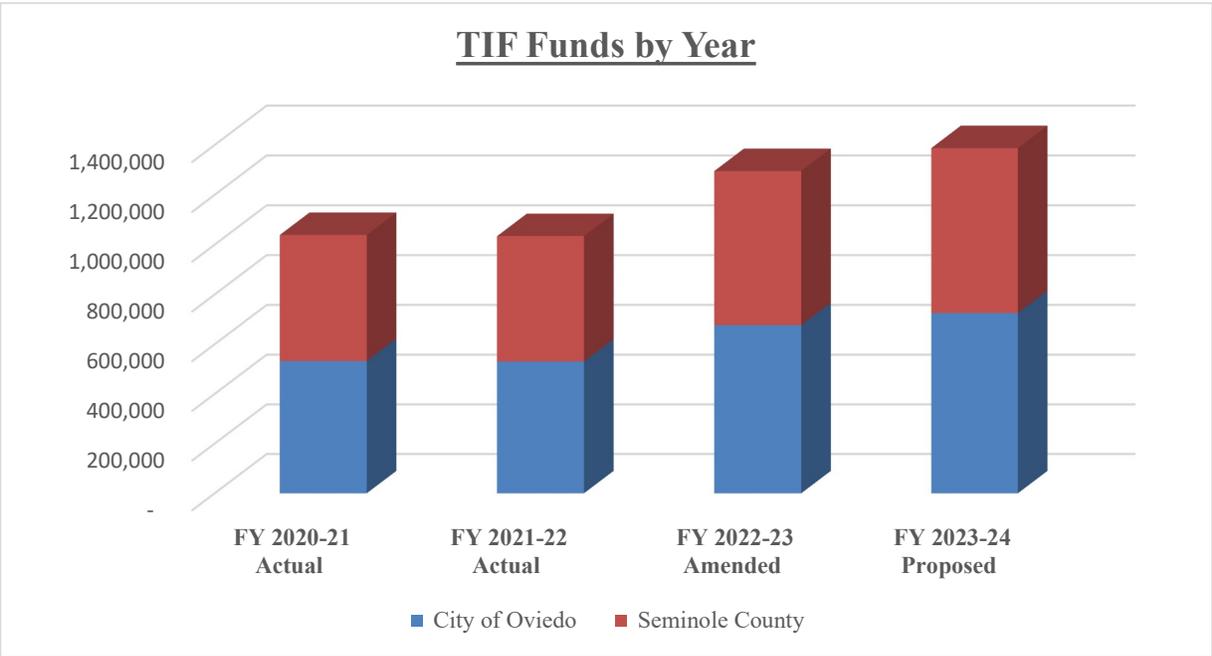
Description

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 2023-24, 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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Property Taxes	532,396	530,136	676,959	676,959	725,461
Intergovernmental	506,634	504,040	618,603	618,603	661,807
Interest/Change in Fair Value	3,622	4,972	-	-	10,000
Total Operating Revenues	1,042,652	1,039,148	1,295,562	1,295,562	1,397,268
<u>Appropriated Fund Balance</u>	-	-	-	2,018,430	-
Total Revenues	\$ 1,042,652	\$ 1,039,148	\$ 1,295,562	\$ 3,313,992	\$ 1,397,268
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	84,785	86,889	5,000	96,504	5,000
Operating Supplies	4,628	89,387	45,000	77,540	25,000
Other	254	175	175	175	175
Total Operating Expenditures	89,667	176,451	50,175	174,219	30,175
<u>Capital</u>					
Improv Other than Buildings	61,541	126,314	1,190,387	3,000,829	1,312,093
Total Capital	61,541	126,314	1,190,387	3,000,829	1,312,093
<u>Transfers out</u>	253,448	293,528	55,000	55,000	55,000
<u>Appropriated for other eligible Capital Projects</u>					
	-	-	-	83,944	-
Total Expenditures	\$ 404,656	\$ 596,293	\$ 1,295,562	\$ 3,313,992	\$ 1,397,268

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	20,142	424,542	26,000	26,000	23,000
Interest/Change in Fair Value	-	1,397	-	-	-
Total Operating Revenues	20,142	425,939	26,000	26,000	23,000
<u>Appropriated Fund Balance</u>	-	-	-	-	42,290
Total Revenues	\$ 20,142	\$ 425,939	\$ 26,000	\$ 26,000	\$ 65,290

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenses</u>					
Professional and Contractual	-	-	-	13,570	42,290
Total Operating Expenses	-	-	-	13,570	42,290
<u>Transfers out</u>	130,457	-	-	-	-
<u>Reserve for Contingencies</u>	-	-	26,000	12,430	23,000
Total Expenditures	\$ 130,457	\$ -	\$ 26,000	\$ 26,000	\$ 65,290



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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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Licenses, Permits and Fees	105,109	607,883	105,000	105,000	105,000
Interest/Change in Fair Value	1,218	3,224	-	-	-
Total Operating Revenues	106,327	611,107	105,000	105,000	105,000
Appropriated Fund Balance	-	-	145,000	645,860	355,500
Total Revenues	\$ 106,327	\$ 611,107	\$ 250,000	\$ 750,860	\$ 460,500
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenditures					
Professional and Contractual	-	2,579	-	32,077	-
Total Operating Expenditures	-	2,579	-	32,077	-
Capital					
Improv Other than Buildings	45,943	3,679	250,000	718,783	460,500
Total Capital	45,943	3,679	250,000	718,783	460,500
Total Expenditures	\$ 45,943	\$ 6,258	\$ 250,000	\$ 750,860	\$ 460,500

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	12,077	469	-	-	-
Interest/Change in Fair Value	77	92	-	-	-
Total Operating Revenues	12,154	561	-	-	-
Total Revenues	\$ 12,154	\$ 561	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	5,035	-	-	-	-
Total Operating Expenditures	5,035	-	-	-	-
Total Expenditures	\$ 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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Intergovernmental	716,879	745,352	709,402	709,402	709,402
Miscellaneous	1,955	-	-	-	-
Interest/Change in Fair Value	2,005	2,144	2,000	2,000	15,000
Total Operating Revenues	720,839	747,496	711,402	711,402	724,402
Appropriated Fund Balance	-	-	120,188	535,115	81,188
Total Revenues	\$ 720,839	\$ 747,496	\$ 831,590	\$ 1,246,517	\$ 805,590

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenditures					
Professional and Contractual	253,545	350,787	345,590	390,504	370,590
Repairs and Maintenance	25,424	8,160	10,000	87,338	90,000
Operating Supplies	471,382	184,416	250,000	588,288	325,000
Total Operating Expenditures	750,351	543,363	605,590	1,066,130	785,590
Capital					
Improv Other than Buildings	16,133	34,372	226,000	180,387	20,000
Total Capital	16,133	34,372	226,000	180,387	20,000
Total Expenditures	\$ 766,484	\$ 577,735	\$ 831,590	\$ 1,246,517	\$ 805,590

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Fines and Forfeitures	21,306	149,754	-	-	-
Miscellaneous	13,252	-	-	-	-
Interest/Change in Fair Value	181	298	-	-	-
Sale fo Assets	-	-	-	-	-
Total Operating Revenues	34,739	150,052	-	-	-
Appropriated Fund Balance	-	-	-	1,244	-
Total Revenues	\$ 34,739	\$ 150,052	\$ -	\$ 1,244	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Transfers out	53,784	10,049	-	1,244	-
Total Expenditures	\$ 53,784	\$ 10,049	\$ -	\$ 1,244	\$ -

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Licenses, Permits and Fees	13,428	265,135	17,000	17,000	15,000
Interest/Change in Fair Value	276	1,163	-	-	-
Total Operating Revenues	13,704	266,298	17,000	17,000	15,000
Appropriated Fund Balance	-	-	-	40,700	42,290
Total Revenues	\$ 13,704	\$ 266,298	\$ 17,000	\$ 57,700	\$ 57,290

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Professional and Contractual	-	-	-	-	42,290
Total Operating Expenses	-	-	-	-	42,290
Capital					
Machinery and Equipment	-	-	-	40,700	-
Total Capital	-	-	-	40,700	-
Reserve for Contingencies	-	-	17,000	17,000	15,000
Total Expenditures	\$ -	\$ -	\$ 17,000	\$ 57,700	\$ 57,290

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Licenses, Permits and Fees	14,503	279,505	18,000	18,000	15,000
Interest/Change in Fair Value	46	938	-	-	-
Total Operating Revenues	14,549	280,443	18,000	18,000	15,000
Appropriated Fund Balance	-	-	70,500	70,500	40,452
Total Revenues	\$ 14,549	\$ 280,443	\$ 88,500	\$ 88,500	\$ 55,452

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Professional and Contractual	-	-	-	-	40,452
Total Operating Expenses	-	-	-	-	40,452
Transfers out	30,000	-	70,500	70,500	-
Reserve for Contingencies	-	-	18,000	18,000	15,000
Total Expenditures	\$ 30,000	\$ -	\$ 88,500	\$ 88,500	\$ 55,452

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Licenses, Permits and Fees	27,367	1,553,456	36,000	36,000	25,000
Interest/Change in Fair Value	155	5,152	-	-	-
Total Operating Revenues	27,522	1,558,608	36,000	36,000	25,000
Appropriated Fund Balance	-	-	-	80,000	745,968
Total Revenues	\$ 27,522	\$ 1,558,608	\$ 36,000	\$ 116,000	\$ 770,968

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Professional and Contractual	-	-	-	-	45,968
Total Operating Expenses	-	-	-	-	45,968
Capital					
Improv Other than Buildings	-	-	-	-	700,000
Total Capital	-	-	-	-	700,000
Transfers out	80,000	-	-	80,000	-
Reserve for Contingencies	-	-	36,000	36,000	25,000
Total Expenditures	\$ 80,000	\$ -	\$ 36,000	\$ 116,000	\$ 770,968

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	31,000	8,650	-	-	-
Interest/Change in Fair Value	705	654	-	-	-
Total Operating Revenues	31,705	9,304	-	-	-
<u>Appropriated Fund Balance</u>	-	-	40,000	40,000	42,000
Total Revenues	\$ 31,705	\$ 9,304	\$ 40,000	\$ 40,000	\$ 42,000
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	15,487	23,397	40,000	40,000	42,000
Total Operating Expenditures	15,487	23,397	40,000	40,000	42,000
<u>Transfers out</u>	40,068	-	-	-	-
Total Expenditures	\$ 55,555	\$ 23,397	\$ 40,000	\$ 40,000	\$ 42,000

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Interfund Transfers</u>	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Solid Waste Fund (115)

Description

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



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 \$17.36 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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Charges for Services	3,029,944	3,268,026	3,339,735	3,339,735	3,337,840
Interest/Change in Fair Value	404	649	750	750	7,000
Total Operating Revenues	3,030,348	3,268,675	3,340,485	3,340,485	3,344,840
<u>Appropriated Fund Balance</u>	-	-	-	-	55,689
Total Revenues	\$ 3,030,348	\$ 3,268,675	\$ 3,340,485	\$ 3,340,485	\$ 3,400,529

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	3,102,851	3,145,079	3,260,257	3,260,257	3,400,529
Operating Supplies	1,839	4,998	-	-	-
Total Operating Expenditures	3,104,690	3,150,077	3,260,257	3,260,257	3,400,529
<u>Reserve for Contingencies</u>	-	-	80,228	80,228	-
Total Expenditures	\$ 3,104,690	\$ 3,150,077	\$ 3,340,485	\$ 3,340,485	\$ 3,400,529



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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.



ECONOMIC
VITALITY

Goals

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

Department Objectives

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 Measurements

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	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
3.1 & 3.2	2. Monitor and oversee improved permitting process	★ # of inspections completed	Workload	8,260	9,100	9,100	9,100
		# re-inspections required	Workload	1,310	1,402	1,402	1,402
		★ # plans reviewed	Workload	1,789	1,850	1,850	1,850
		# of plans reviewed requiring corrections	Workload	305	331	331	331
		Total revenue generated	Output	639,923	1,572,020	585,400	585,000
		% of inspections requiring re-inspection	Workload	15.41%	15.41%	15.41%	15.41%
		% of plans reviewed requiring correction	Workload	17.89%	17.89%	17.89%	17.89%
		Average # of days for all plan reviews	5	5.00	5.00	5.00	5.00

Budget Highlights

The FY 2023-24 Proposed Budget of \$585,400, is a decrease of \$400, or -0.07%, over the FY 2022-23 Adopted Budget of \$585,400. The decrease is primarily attributable to the following:

- A decrease in the projected building revenues and corresponding decrease in Reserve for Contingency

Building Services Fund (120)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Licenses, Permits and Fees	639,923	1,572,020	585,400	860,400	585,000
Miscellaneous	-	9,119	-	-	-
Interest/Change in Fair Value	357	1,438	-	-	-
Total Operating Revenues	640,280	1,582,577	585,400	860,400	585,000
Total Revenues	\$ 640,280	\$ 1,582,577	\$ 585,400	\$ 860,400	\$ 585,000
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenditures					
Professional and Contractual	460,745	1,131,854	421,488	619,488	438,750
Communications	2,582	2,493	2,596	2,596	3,775
Utilities	7,972	8,450	8,425	8,425	9,208
Rentals and Leases	1,210	493	2,033	2,033	2,033
Insurance	651	714	786	786	1,022
Operating Supplies	20,569	21,113	23,041	23,041	23,024
Other	2,033	2,327	4,930	4,930	4,930
Total Operating Expenditures	495,762	1,167,444	463,299	661,299	482,742
Capital					
Machinery and Equipment	-	9,119	-	-	-
Total Capital	-	9,119	-	-	-
Debt Service					
Capital Leases - Principal	-	992	-	-	-
Capital Leases - Interest	-	194	-	-	-
Total Debt Service	-	1,186	-	-	-
Transfers out	100,365	410,177	50,000	127,000	50,000
Reserve for Contingencies	-	-	72,101	72,101	52,258
Total Expenditures	\$ 596,127	\$ 1,587,926	\$ 585,400	\$ 860,400	\$ 585,000

Homeland Security Fund (124)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Intergovernmental	-	-	-	134,516	-
Total Operating Revenues	-	-	-	134,516	-
Total Revenues	\$ -	\$ -	\$ -	\$ 134,516	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Reserve for Contingencies</u>	-	-	-	134,516	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 134,516	\$ -

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	40,184	24,966	-	-	-
Interest/Change in Fair Value	412	396	-	-	-
Total Operating Revenues	40,596	25,362	-	-	-
Total Revenues	\$ 40,596	\$ 25,362	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	47,418	-	-	-	-
Operating Supplies	300	7,675	-	-	-
Total Operating Expenditures	47,718	7,675	-	-	-
Transfers out	37,992	-	-	-	-
Total Expenditures	\$ 85,710	\$ 7,675	\$ -	\$ -	\$ -

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Miscellaneous	20,400	23,476	-	-	-
Interest/Change in Fair Value	101	141	-	-	-
Total Operating Revenues	20,501	23,617	-	-	-
Total Revenues	\$ 20,501	\$ 23,617	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	9,230	10,675	-	-	-
Total Operating Expenditures	9,230	10,675	-	-	-
Total Expenditures	\$ 9,230	\$ 10,675	\$ -	\$ -	\$ -

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	5,712	6,867	-	-	-
Interest/Change in Fair Value	108	135	-	-	-
Total Operating Revenues	5,820	7,002	-	-	-
Total Revenues	\$ 5,820	\$ 7,002	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Other	2,247	-	-	-	-
Total Operating Expenditures	2,247	-	-	-	-
Total Expenditures	\$ 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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Miscellaneous	1,584	2,157	-	-	-
Interest/Change in Fair Value	68	74	-	-	-
Total Operating Revenues	1,652	2,231	-	-	-
Total Revenues	\$ 1,652	\$ 2,231	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Reserve for Contingencies</u>	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Interest/Change in Fair Value	85	87	-	-	-
Total Operating Revenues	85	87	-	-	-
Total Revenues	\$ 85	\$ 87	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Reserve for Contingencies</u>	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Street Light Fund (150)

Description

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

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

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

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	1,005,310	1,009,508	1,001,943	1,001,943	1,001,943
Miscellaneous	316	-	-	-	-
Interest/Change in Fair Value	1,229	477	-	-	-
Total Operating Revenues	1,006,855	1,009,985	1,001,943	1,001,943	1,001,943
<u>Appropriated Fund Balance</u>	-	-	-	-	74,827
Total Revenues	\$ 1,006,855	\$ 1,009,985	\$ 1,001,943	\$ 1,001,943	\$ 1,076,770
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	8,500	8,500	8,500	9,500	10,500
Utilities	801,386	860,944	814,200	910,000	933,985
Operating Supplies	5,562	49,175	6,000	6,000	6,050
Total Operating Expenditures	815,448	918,619	828,700	925,500	950,535
<u>Capital</u>					
Improv Other than Buildings	486,122	-	-	-	126,235
Total Capital	486,122	-	-	-	126,235
<u>Reserve for Contingencies</u>	-	-	173,243	76,443	-
Total Expenditures	\$ 1,301,570	\$ 918,619	\$ 1,001,943	\$ 1,001,943	\$ 1,076,770

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 received \$20,965,734 divided into two (2) equal payments. The first payment of \$10,482,867 was received in October 2021, and the second payment was received in August 2022.

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Intergovernmental	-	828,150	-	-	-
Interest/Change in Fair Value	-	98,561	-	-	-
Total Operating Revenues	-	926,711	-	-	-
Appropriated Fund Balance	-	-	-	20,137,598	-
Total Revenues	\$ -	\$ 926,711	\$ -	\$ 20,137,598	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenditures					
Professional and Contractual	-	-	-	151,000	-
Repairs and Maintenance	-	180,279	-	2,497,648	-
Operating Supplies	-	305,597	-	1,458,145	-
Total Operating Expenditures	-	485,876	-	4,106,793	-
Capital					
Buildings	-	-	-	250,000	-
Improv Other than Buildings	-	235,264	-	1,540,498	-
Machinery and Equipment	-	107,010	-	3,502,852	-
Total Capital	-	342,274	-	5,293,350	-
Transfers out	-	-	-	9,916,680	-
	-	-	-	-	-
Reserve for Contingencies	-	-	-	820,775	-
	-	-	-	-	-
Total Expenditures	\$ -	\$ 828,150	\$ -	\$ 20,137,598	\$ -



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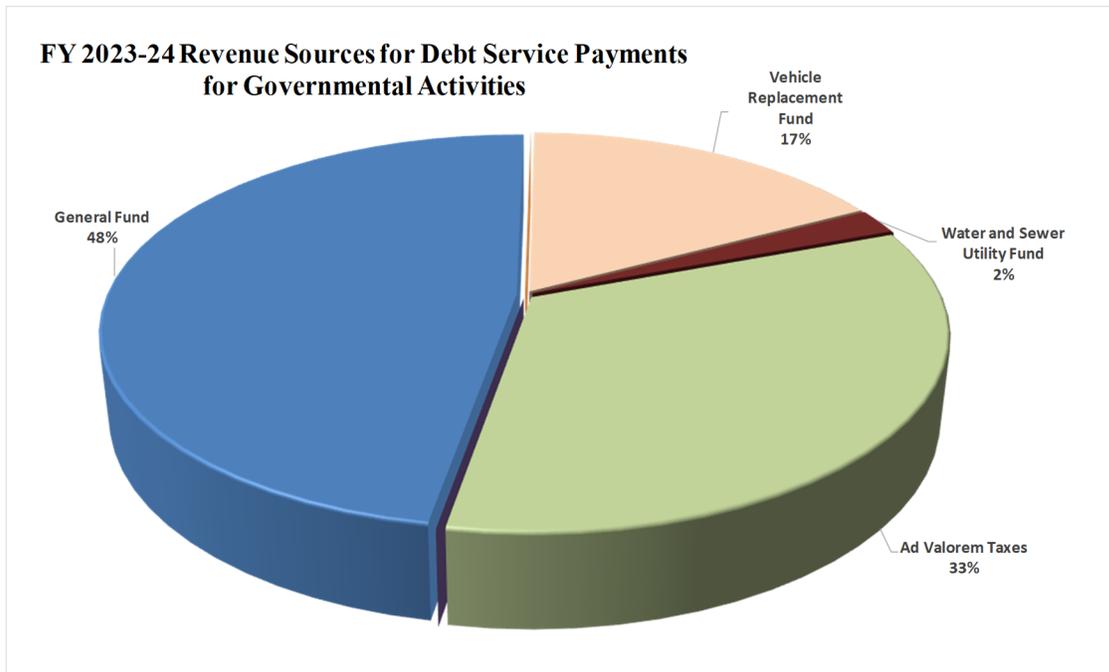
DEBT SERVICE FUNDS

Schedule of Debt Service Requirements

Governmental Activities

	FY 2023-24 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2023	Total Interest to Maturity at 10/1/2023	Requirements to Maturity
Governmental Activities:					
<i>Revenue Notes</i>					
Capital Improvement Refunding Revenue Note Series 2012B	386,929	26.44%	1,786,000	129,272	1,915,272
Public Improvement Revenue Note Series 2013	340,260	23.25%	1,800,000	131,760	1,931,760
Limited Ad Valorem Revenue Note Series 2013	486,424	33.24%	4,524,000	857,740	5,381,740
<i>Leases</i>					
2020 Equipment Lease	249,691	17.06%	548,535	8,990	557,525
Total Governmental Activities	\$ 1,463,304	100.00%	\$ 8,658,535	\$ 1,127,762	\$ 9,786,297

Budget Guidelines:	Actual	Guideline	General Fund Operating Revenues	2023 Gross Taxable Value
Debt Service on revenue bonds as a percent of General Fund Operating Revenues should not exceed 10%	3.15%	< 10%	38,507,986	
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.	0.22%	<3%		3,923,158,411





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Public Improvement Revenue Bonds

Fund 201

REVENUE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
Transfers in:					
General Fund	2,999,590	1,543,199	706,721	706,721	697,009
Administrative Impact Fee Fund	130,457	-	-	-	-
Utility Fund	30,660	30,491	30,383	30,383	30,180
Total Transfers in	3,160,707	1,573,690	737,104	737,104	727,189

EXPENDITURE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
Operating Expenditures					
Principal:					
Bond/Note	1,823,000	2,543,000	634,000	634,000	641,000
Interest:					
Bond/Note	190,283	140,735	103,104	103,104	86,189
Other:					
Bond/Note	500	4,580	-	-	-
Total Bond/Note	2,013,783	2,688,315	737,104	737,104	727,189

5 Year Budget Projections

EXPENDITURE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Principal	649,000	657,000	665,000	674,000	300,000
Interest	69,060	51,705	34,121	16,296	3,660
Total Projections	\$ 718,060	\$ 708,705	\$ 699,121	\$ 690,296	\$ 303,660

Debt Overview

Bonds/Notes

GOVERNMENTAL ACTIVITIES DEBT: FUND 201 (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 5 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	374,000	5,316	379,316
Thereafter	-	-	-
TOTAL	\$ 1,786,000	\$ 129,272	\$ 1,915,272

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 6 years (2028/29).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	300,000	10,980	310,980
Thereafter	300,000	3,660	303,660
TOTAL	\$ 1,800,000	\$ 131,760	\$ 1,931,760

Total Governmental Activities Debt: Fund 201

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	674,000	16,296	690,296
Thereafter	300,000	3,660	303,660
TOTAL	\$ 3,586,000	\$ 261,032	\$ 3,847,032

General Obligation Bond Debt Service Fund

Fund 203

REVENUE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>Operating Revenues</u>					
Ad Valorem	490,460	494,474	486,135	486,135	488,237
Interest/Change in Fair Value	848	1,017	-	-	-
Total Revenues	491,308	495,491	486,135	486,135	488,237
TOTAL REVENUES	\$ 491,308	\$ 495,491	\$ 486,135	\$ 486,135	\$ 488,237

EXPENDITURE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>Operating Expenditures</u>					
<u>Principal:</u>					
GO Bond	313,000	326,000	333,000	333,000	345,000
<u>Interest:</u>					
GO Bond	173,534	163,150	152,441	152,441	141,424
<u>Other:</u>					
GO Bond	-	-	694	694	1,000
Total Bonds	486,534	489,150	486,135	486,135	487,424
Reserve for Contingencies:	-	-	-	-	813
TOTAL EXPENDITURES	\$ 486,534	\$ 489,150	\$ 486,135	\$ 486,135	\$ 488,237

5 Year Budget Projections

EXPENDITURE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Principal	356,000	372,000	383,000	398,000	407,000
Interest	130,033	118,203	105,934	93,243	80,161
Other	-	-	-	-	-
Total Projections	\$ 486,033	\$ 490,203	\$ 488,934	\$ 491,243	\$ 487,161

Debt Overview

General Obligation Bond

GOVERNMENTAL ACTIVITIES DEBT: FUND 203 (BONDS/NOTES)

Limited Ad Valorem Revenue Note, Series 2013

A \$5,900,000 Note was issued in September 2013. The Limited Ad Valorem Revenue Note, Series 2013, refunds a portion of the City's outstanding Limited Ad Valorem Bonds, Series 2003. The Limited Ad Valorem Bonds, Series 2003 were issued to finance the cost of implementation of the Oviedo Downtown Master Plan. This Note matures in 11 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	398,000	93,243	491,243
Thereafter	2,670,000	268,905	2,938,905
TOTAL	\$ 4,524,000	\$ 857,740	\$ 5,381,740

Total Governmental Activities Debt: Fund 203

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	398,000	93,243	491,243
Thereafter	2,670,000	268,905	2,938,905
TOTAL	4,524,000	857,740	\$ 5,381,740

Lease Financing Fund

Fund 205

REVENUE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023-24 Proposed
Transfers in:					
General Fund	263,815	66,093	-	-	-
Vehicle Replacement Fund	679,335	284,763	249,691	255,091	260,491
Stormwater	67,890	30,729	-	-	-
Total Transfers in	1,011,040	381,585	249,691	255,091	260,491
TOTAL REVENUES	\$1,011,040	\$ 381,585	\$ 249,691	\$ 255,091	\$ 260,491

EXPENDITURE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023-24 Proposed
Operating Expenditures					
Principal:					
Lease	736,849	677,146	241,997	247,397	255,415
Interest:					
Lease	26,467	13,093	7,694	7,694	5,076
Total Lease	763,316	690,239	249,691	255,091	260,491
TOTAL EXPENDITURES	\$ 763,316	\$ 690,239	\$ 249,691	\$ 255,091	\$ 260,491

5 Year Budget Projections

EXPENDITURE GROUPING	2024 25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Principal	168,062	90,309	45,549	-	-
Interest	2,531	1,185	198	-	-
Total Projections	\$ 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 4 years (2026/27).

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	-	-	-
Thereafter	-	-	-
TOTAL	\$ 548,535	\$ 8,990	\$ 557,525

Total Governmental Activities Debt: Fund 205

FY	PRINCIPAL	INTEREST	TOTAL
2022-23	244,615	5,076	249,691
2023-24	168,062	2,531	170,593
2024-25	90,309	1,185	91,494
2025-26	45,549	198	45,747
2026-27	-	-	-
Thereafter	-	-	-
TOTAL	\$ 548,535	\$ 8,990	\$ 557,525



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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.

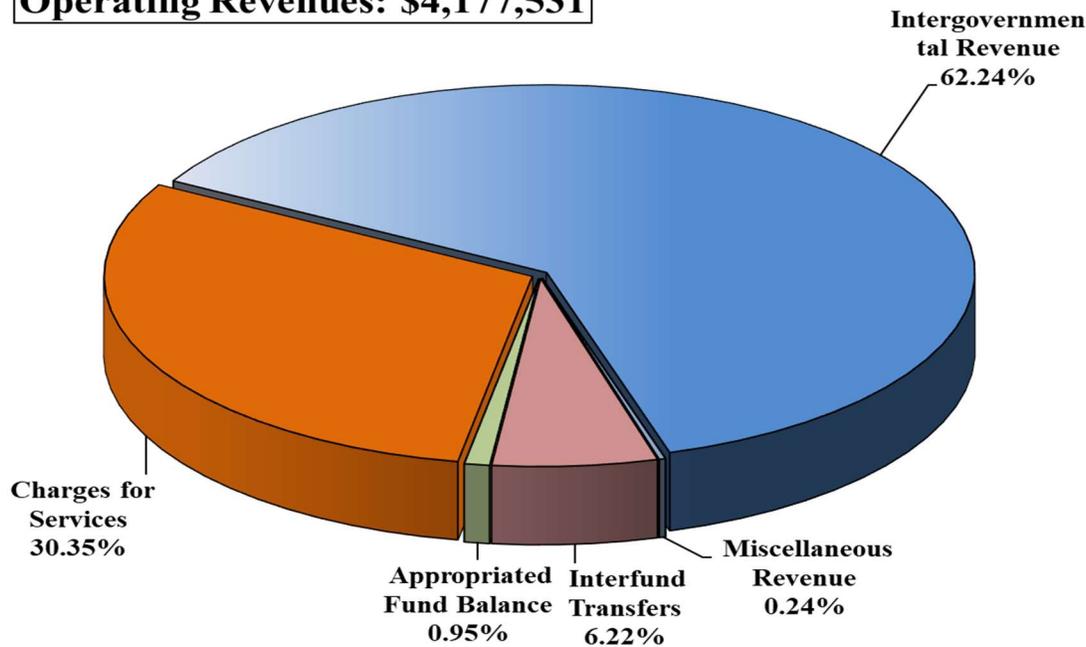
Recreation Facilities Improvement Fund (340) – to account for the purchase and improvement of the City’s recreational facilities as they relate to the General Government programs and activities. Projects are funded through a transfer from the General Fund, proceeds from grants received, or other sources.

Consolidated Summary Capital Project Funds

FY 2023-24 Budgeted Revenues

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	Technology Improvement Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Services	\$ 1,267,860	\$ -	\$ -	\$ 1,267,860
Intergovernmental Revenue	-	2,600,000	-	2,600,000
Miscellaneous Revenue	10,000	-	-	10,000
TOTAL OPERATING REVENUES	\$ 1,277,860	\$ 2,600,000	\$ -	\$ 3,877,860
Interfund Transfers	\$ -	\$ -	\$ 260,000	\$ 260,000
Appropriated Fund Balance	-	-	39,671	39,671
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 299,671	\$ 299,671
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 1,277,860	\$ 2,600,000	\$ 299,671	\$ 4,177,531

Composition of FY 2023-24 Operating Revenues: \$4,177,531

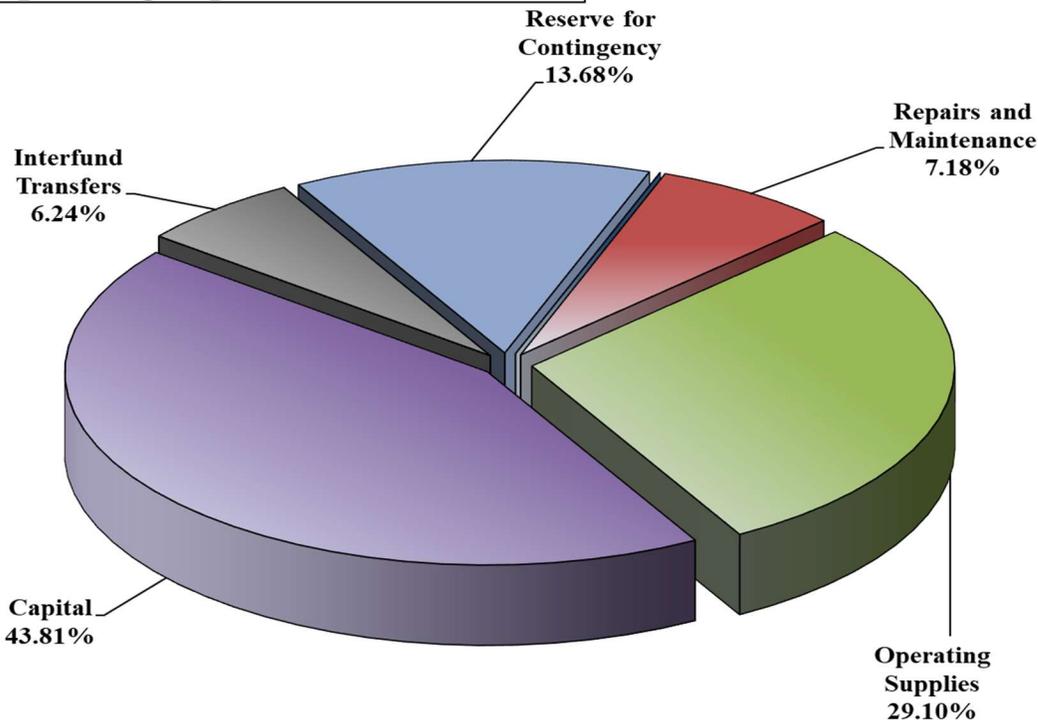


Consolidated Summary Capital Project Funds

FY 2023-24 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	-	1,000,000	215,650	1,215,650
Capital	1,000,000	970,000	60,000	2,030,000
TOTAL OPERATING EXPENDITURES	\$ 1,000,000	\$ 2,270,000	\$ 275,650	\$ 3,545,650
Transfers Out	\$ 260,491	\$ -	\$ -	\$ 260,491
Reserve for Contingency	17,369	330,000	24,021	371,390
TOTAL NON-OPERATING EXPENDITURES	\$ 277,860	\$ 330,000	\$ 24,021	\$ 631,881
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 1,277,860	\$ 2,600,000	\$ 299,671	\$ 4,177,531

**Composition of FY 2023-24
Operating Expenditures: \$4,177,531**



Vehicle Replacement Fund (302)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Charges for Services	662,928	1,113,494	757,835	757,835	1,267,860
Miscellaneous	23,020	134,332	25,000	25,000	10,000
Interest/Change in Fair Value	154	1,723	-	-	-
Total Operating Revenues	686,102	1,249,549	782,835	782,835	1,277,860
<u>Interfund Transfers</u>	1,123,518	-	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	401,404	-
TOTAL REVENUES	\$1,809,620	\$1,249,549	\$ 782,835	\$1,184,239	\$1,277,860
<u>EXPENDITURE GROUPING</u>					
<u>Operating Expenditures</u>					
Operating Supplies	21,827	24,593	-	39,610	-
Total Operating Expenditures	21,827	24,593	-	39,610	-
<u>Capital</u>					
Machinery and Equipment	281,395	2,187,749	505,000	861,394	1,000,000
Total Capital	281,395	2,187,749	505,000	861,394	1,000,000
<u>Transfers out</u>	679,335	284,763	249,691	255,091	260,491
<u>Reserve for Contingencies</u>	-	-	28,144	28,144	17,369
TOTAL EXPENDITURES	\$ 982,557	\$2,497,105	\$ 782,835	\$1,184,239	\$1,277,860



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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 2020 21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>Operating Revenues</u>					
Intergovernmental	3,354,624	3,352,826	2,378,247	4,106,863	2,600,000
Charges for Services	-	836,176	-	-	-
Miscellaneous	5,893	-	-	-	-
Interest/Change in Fair Value	8,446	14,263	-	-	-
Total Operating Revenues	3,368,963	4,203,265	2,378,247	4,106,863	2,600,000
<u>Interfund Transfers</u>	240,068	-	-	401,678	-
<u>Appropriated Fund Balance</u>	-	-	-	3,303,994	-
TOTAL REVENUES	\$ 3,609,031	\$ 4,203,265	\$ 2,378,247	\$ 7,812,535	\$ 2,600,000
<u>EXPENDITURE GROUPING</u>					
<u>Operating Expenditures</u>					
Professional and Contractual	16,519	31,214	-	64,597	-
Repairs and Maintenance	83,402	98,419	300,000	238,700	300,000
Operating Supplies	1,861,424	14,631	500,000	1,096,472	1,000,000
Total Operating Expenditures	1,961,345	144,264	800,000	1,399,769	1,300,000
<u>Capital</u>					
Buildings	-	14,931	-	130,444	-
Improv Other than Buildings	4,442,866	219,335	1,320,000	5,728,099	970,000
Total Capital	4,442,866	234,266	1,320,000	5,858,543	970,000
<u>Reserve for Contingencies</u>	-	-	258,247	554,223	330,000
TOTAL EXPENDITURES	\$ 6,404,211	\$ 378,530	\$ 2,378,247	\$ 7,812,535	\$ 2,600,000

Local Option Sales Tax Construction Fund (309)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Interest/Change in Fair Value	154	17	-	-	-
Total Operating Revenues	154	17	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	5,125	-
TOTAL REVENUES	\$ 154	\$ 17	\$ -	\$ 5,125	\$ -
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	1,490	-	-	-	-
Total Operating Expenditures	1,490	-	-	-	-
<u>Capital</u>					
Improv Other than Buildings	63,576	8,613	-	5,125	-
Total Capital	63,576	8,613	-	5,125	-
TOTAL EXPENDITURES	\$ 65,066	\$ 8,613	\$ -	\$ 5,125	\$ -

Technology Improvement Fund (320)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Miscellaneous	3,509	3,700	-	-	-
Interest/Change in Fair Value	937	1,066	-	-	-
Total Operating Revenues	4,446	4,766	-	-	-
<u>Interfund Transfers</u>	225,000	268,500	260,000	260,000	260,000
<u>Appropriated Fund Balance</u>	-	-	176,971	299,699	39,671
TOTAL REVENUES	\$ 229,446	\$ 273,266	\$ 436,971	\$ 559,699	\$ 299,671
EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	11,247	23,069	-	-	-
Operating Supplies	57,956	118,507	351,971	411,830	215,650
Total Operating Expenditures	69,203	141,576	351,971	411,830	215,650
<u>Capital</u>					
Machinery and Equipment	22,003	109,348	60,000	122,869	60,000
Total Capital	22,003	109,348	60,000	122,869	60,000
<u>Reserve for Contingencies</u>	-	-	25,000	25,000	24,021
TOTAL EXPENDITURES	\$ 91,206	\$ 250,924	\$ 436,971	\$ 559,699	\$ 299,671

OSC Extension Landfill Closure Fund (327)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Revenues					
Miscellaneous	15,000	-	-	-	-
Interest/Change in Fair Value	187	-	-	-	-
Total Operating Revenues	15,187	-	-	-	-
TOTAL REVENUES	\$ 15,187	\$ -	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenditures					
Professional and Contractual	8,000	-	-	-	-
Total Operating Expenditures	8,000	-	-	-	-
Transfers out	85,096	-	-	-	-
TOTAL EXPENDITURES	\$ 93,096	\$ -	\$ -	\$ -	\$ -

General Facilities Improvement Fund (330)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Interfund Transfers</u>	453,734	105,152	-	-	-
TOTAL REVENUES	\$ 453,734	\$ 105,152	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	20,589	-	-	-	-
Total Operating Expenditures	20,589	-	-	-	-
<u>Capital</u>					
Buildings	276,054	-	-	-	-
Total Capital	276,054	-	-	-	-
<u>Debt</u>	3,515	1,361	-	-	-
<u>Transfers out</u>	31,471	-	-	-	-
TOTAL EXPENDITURES	\$ 331,629	\$ 1,361	\$ -	\$ -	\$ -

Recreation Facilities Improvements Fund (340)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Intergovernmental	250,000	50,000	-	374,875	-
Total Operating Revenues	250,000	50,000	-	374,875	-
<u>Interfund Transfers</u>	600,000	-	-	949,500	-
<u>Appropriated Fund Balance</u>	-	-	-	177,359	-
TOTAL REVENUES	\$ 850,000	\$ 50,000	\$ -	\$ 1,501,734	\$ -
<u>EXPENDITURE GROUPING</u>					
<u>Operating Expenditures</u>					
Repairs and Maintenance	9,535	45,686	-	-	-
Operating Supplies	3,943	27,126	-	58,381	-
Total Operating Expenditures	13,478	72,812	-	58,381	-
<u>Capital</u>					
Improv Other than Buildings	61,842	470,848	-	1,318,478	-
Total Capital	61,842	470,848	-	1,318,478	-
<u>Transfers out</u>	200,000	-	-	124,875	-
TOTAL EXPENDITURES	\$ 275,320	\$ 543,660	\$ -	\$ 1,501,734	\$ -



ENTERPRISE FUNDS

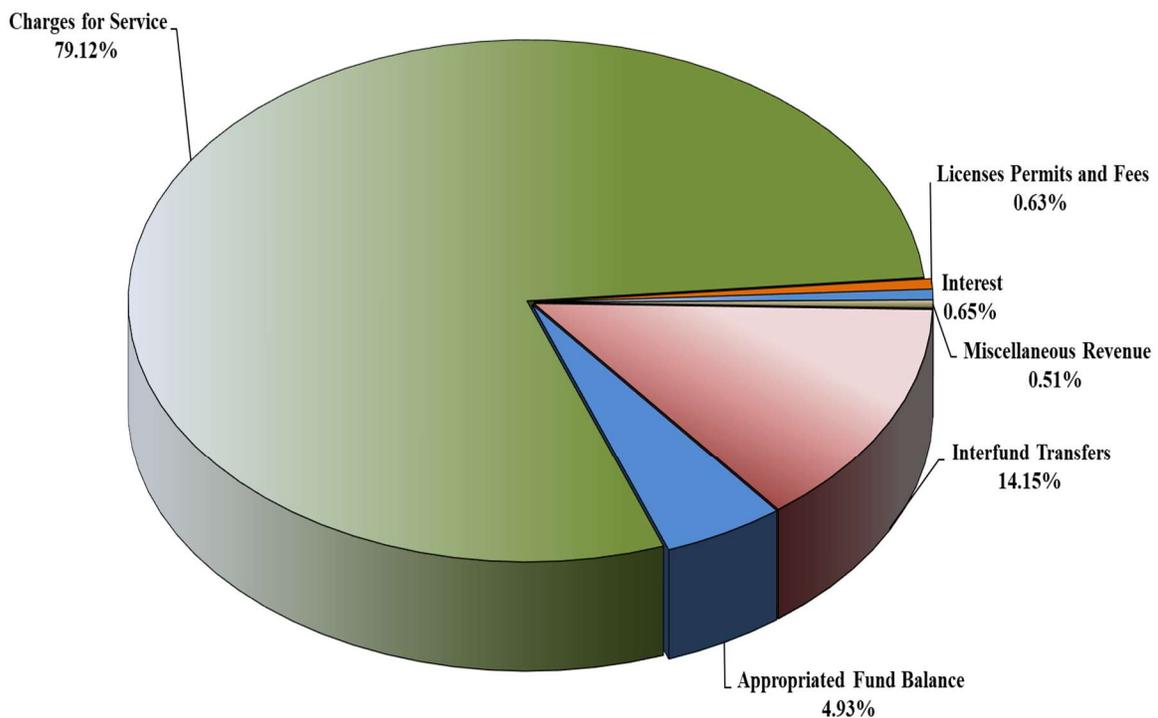
Consolidated Summary Enterprise Funds

FY 2023-24 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	\$ 18,516,714	\$ -	\$ -	\$ 408,330	\$ -	\$ 2,811,527	\$ 2,072,249	\$ 23,808,820
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	190,000	-	-	190,000
Interest	150,000	-	10,000	6,000	15,000	15,000	-	196,000
Miscellaneous Revenue	154,500	-	-	-	-	-	-	154,500
TOTAL OPERATING REVENUE	\$ 18,821,214	\$ -	\$ 10,000	\$ 414,330	\$ 205,000	\$ 2,826,527	\$ 2,072,249	\$ 24,349,320
Interfund Transfers	\$ 50,000	\$ 3,187,027	\$ 1,019,946	\$ -	\$ -	\$ -	\$ -	\$ 4,256,973
Appropriated Fund Balance	-	-	773,346	475,670	235,221	-	-	1,484,237
TOTAL NON-OPERATING REVENUES	\$ 50,000	\$ 3,187,027	\$ 1,793,292	\$ 475,670	\$ 235,221	\$ -	\$ -	\$ 5,741,210
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 18,871,214	\$ 3,187,027	\$ 1,803,292	\$ 890,000	\$ 440,221	\$ 2,826,527	\$ 2,072,249	\$ 30,090,530

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

**Composition of FY 2023-24
Operating Revenues: \$30,090,530**



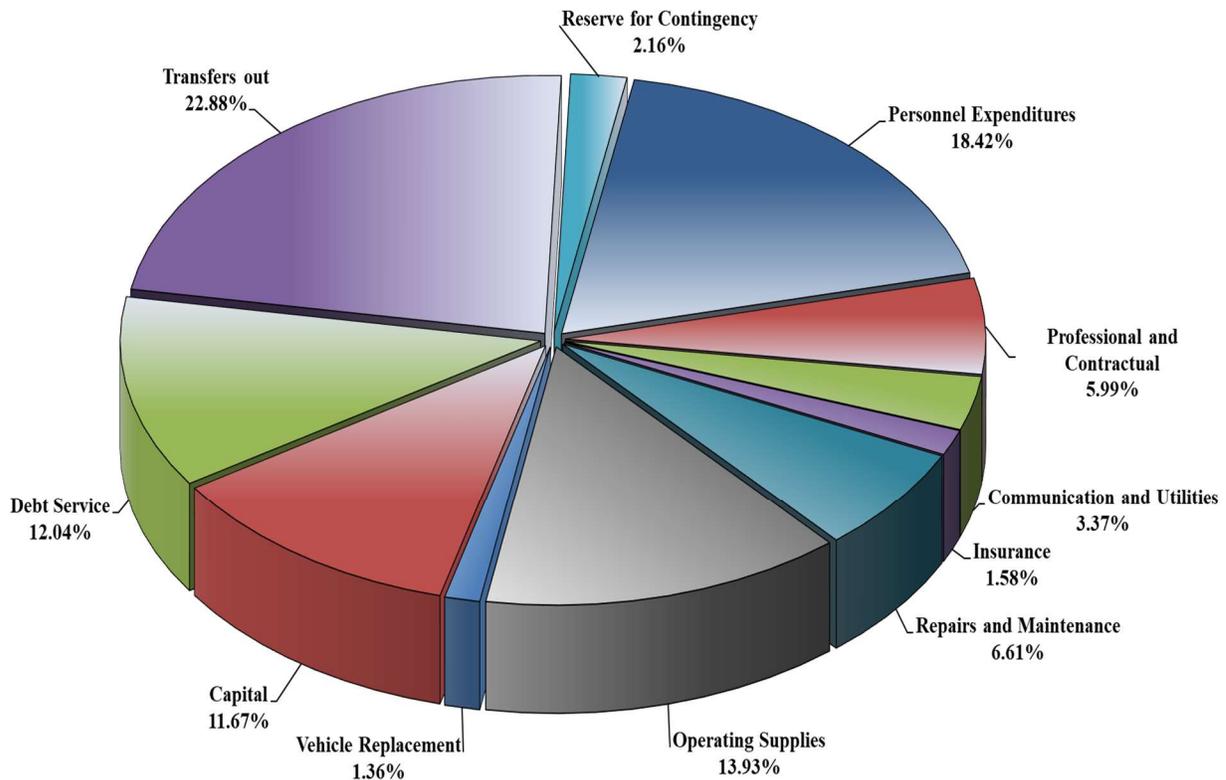
Consolidated Summary Enterprise Funds

FY 2023-24 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	\$ 4,648,434	\$ -	\$ -	\$ -	\$ -	\$ 894,899	\$ -	\$ 5,543,333
Professional and Contractual	1,492,611	-	82,000	-	-	227,722	-	1,802,333
Communication and Utilities	998,106	-	-	-	-	14,494	-	1,012,600
Insurance	452,087	-	-	-	-	23,772	-	475,859
Repairs and Maintenance	1,056,537	-	769,000	-	-	162,903	-	1,988,440
Operating Supplies	1,723,451	-	365,000	-	100,000	82,186	1,922,186	4,192,823
Vehicle Replacement	277,605	-	-	-	-	130,725	-	408,330
Capital	1,345,000	-	512,819	890,000	300,000	463,850	-	3,511,669
Debt Service	-	3,187,027	-	-	-	435,157	-	3,622,184
TOTAL OPERATING EXPENSES	\$ 11,993,831	\$ 3,187,027	\$ 1,728,819	\$ 890,000	\$ 400,000	\$ 2,435,708	\$ 1,922,186	\$ 22,557,571
Transfers out	6,548,041	-	-	-	40,221	245,819	50,000	6,884,081
Reserve for Contingency	329,342	-	74,473	-	-	145,000	100,063	648,878
TOTAL NON-OPERATING EXPENSES	\$ 6,877,383	\$ -	\$ 74,473	\$ -	\$ 40,221	\$ 390,819	\$ 150,063	\$ 7,532,959
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 18,871,214	\$ 3,187,027	\$ 1,803,292	\$ 890,000	\$ 440,221	\$ 2,826,527	\$ 2,072,249	\$ 30,090,530

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

**Composition of FY 2023-24
Operating Expenses: \$30,090,530**



Water/Wastewater Operating Fund (401)

Revenue Summary by Major Account Category

	FY 2020-21 Actual	FY 2021 22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023 24 Proposed
<u>Water/Wastewater Fund Revenues:</u>					
<u>Operating Revenues</u>					
Water and Irrigation Sales	6,076,616	6,073,442	6,597,534	6,597,534	6,859,521
Sewer Service Fees	8,692,483	8,793,517	9,440,798	9,440,798	9,868,390
Reclaimed Water/Alternative Water Sales	1,515,621	1,484,196	1,645,964	1,645,964	1,711,803
Meter Installation Fees (Parts and Labor)	10,340	21,097	17,400	17,400	21,000
Meter Reconnection Charges	75,140	59,760	75,140	75,140	56,000
Total Operating Revenues	16,370,200	16,432,012	17,776,836	17,776,836	18,516,714
<u>Other Revenues</u>					
Miscellaneous Revenue	191,320	216,981	160,160	160,160	154,500
Total Other Revenues	191,320	216,981	160,160	160,160	154,500
<u>Non-Operating Revenues</u>					
Interest Earnings	35,484	37,024	38,000	38,000	150,000
Federal ARRA (BABS) **	90,105	-	-	-	-
Interfund Transfers	1,598,648	454,489	-	-	50,000
Appropriated Fund Balance	-	-	116,294	5,474,944	-
Total Non-Operating Revenues	1,724,237	491,513	154,294	5,512,944	200,000
<i>** Build America Bonds (BABS) subsidy relate to the Series 2010B taxable Utility Revenue Bonds</i>					
Total Revenues	\$18,285,757	\$ 17,140,506	\$ 18,091,290	\$ 23,449,940	\$ 18,871,214

Water/Wastewater Operating Fund (401)

Expense Summary by Department/Division

EXPENSE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Water and Sewer Administration</u>					
Personal Services	1,218,137	1,245,878	1,638,953	1,638,520	1,745,510
Operating Expenses	233,867	256,810	251,991	414,505	286,244
Capital Outlay	-	-	100,000	1,117,275	50,000
Debt Service	-	532	-	-	-
Sub-Total: Water Production and Distribution	1,452,004	1,503,220	1,990,944	3,170,300	2,081,754
<u>Utility Billing and Customer Service</u>					
Personal Services	348,275	381,667	408,573	408,551	427,562
Operating Expenses	305,410	314,273	326,078	326,113	353,770
Debt Service	-	194	-	-	-
Sub-Total: Utility Billing and Customer Service	653,685	696,134	734,651	734,664	781,332
<u>Water Production</u>					
Personal Services	392,063	451,140	683,132	682,612	709,302
Operating Expenses	1,166,286	1,355,053	1,505,992	1,624,691	1,803,778
Capital Outlay	-	-	200,000	1,908,842	370,000
Debt Service	-	81	-	-	-
Sub-Total: Water Production	1,558,349	1,806,274	2,389,124	4,216,145	2,883,080
<u>Water Distribution and Maintenance</u>					
Personal Services	600,991	550,695	623,015	622,521	635,039
Operating Expenses	249,793	261,924	285,438	313,238	310,088
Capital Outlay	-	-	-	35,000	-
Debt Service	-	281	-	-	-
Sub-Total: Water Distribution and Maintenance	850,784	812,900	908,453	970,759	945,127
<u>Reclaimed Water</u>					
Personal Services	80,945	92,104	98,379	98,295	102,650
Operating Expenses	190,849	119,347	212,200	212,381	207,491
Capital Outlay	-	-	-	45,560	-
Sub-Total: Reclaimed Water	271,794	211,451	310,579	356,236	310,141
<u>Cross Connection Control</u>					
Personal Services	88,854	99,716	104,698	104,609	108,129
Operating Expenses	38,523	38,301	53,464	53,640	75,168
Sub-Total: Cross Connection Control	127,377	138,017	158,162	158,249	183,297
<u>Wastewater Collection and Reuse Distribution</u>					
Personal Services	293,580	358,507	465,823	465,384	465,780
Operating Expenses	1,221,044	1,351,447	1,100,259	1,360,159	1,199,606
Capital Outlay	-	-	650,000	1,678,336	-
Debt Service	-	228	-	-	-
Sub-Total: Wastewater Collection and Reuse	1,514,624	1,710,182	2,216,082	3,503,879	1,665,386
<u>Alafaya Wastewater/Reclaimed</u>					
Personal Services	384,110	401,014	459,182	458,750	454,462
Operating Expenses	1,260,421	1,274,967	1,463,096	1,568,086	1,764,252
Capital Outlay	1	(1)	400,000	869,661	925,000
Debt Service	-	81	-	-	-
Sub-Total: Alafaya Wastewater/Reclaimed	1,644,532	1,676,061	2,322,278	2,896,497	3,143,714
<u>Depreciation Expense</u>					
	3,501,628	3,606,584	-	-	-
<u>Non-Departmental Expense</u>					
	-	28,825	-	-	-
<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)	30,660	30,491	30,383	30,383	30,180
Technology Improvement Fund (320)	101,250	101,250	117,000	117,000	117,000
Utility Debt Service (403)	3,864,159	3,362,396	3,155,943	3,155,943	3,146,806
Renewal and Replacement Fund (406)	1,101,813	873,315	1,419,816	1,419,816	1,019,946
Insurance Deductible Fund (512)	84,109	84,109	84,109	84,109	84,109
Health Insurance Fund (510)	21,789	-	-	-	-
Sub-Total: Interfund Transfers	7,353,780	6,601,561	6,957,251	6,957,251	6,548,041
<u>Reserve for Contingency</u>					
	-	-	103,766	485,960	329,342
Total Expenses	\$ 18,928,557	\$ 18,791,209	\$ 18,091,290	\$ 23,449,940	\$ 18,871,214

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Revenue Grouping

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>CHARGES FOR SERVICES</u>					
Physical Environment	16,370,200	16,432,012	17,776,836	17,776,836	18,516,714
Total Charges for Services	16,370,200	16,432,012	17,776,836	17,776,836	18,516,714
<u>INTERGOVERNMENTAL REVENUE</u>					
Federal Grants	90,105	-	-	-	-
Total Intergovernmental	90,105	-	-	-	-
<u>MISCELLANEOUS REVENUES</u>					
Interest Earnings	35,484	37,024	38,000	38,000	150,000
Other Miscellaneous Revenues	191,320	216,981	160,160	160,160	154,500
Total Misc Revenues	226,804	254,005	198,160	198,160	304,500
<u>OTHER SOURCES</u>					
Interfund Transfers	1,598,648	454,489	-	-	50,000
Appropriated Fund Balance	-	-	116,294	5,474,944	-
Total Other Sources	1,598,648	454,489	116,294	5,474,944	50,000
Total Revenues by Grouping	\$ 18,285,757	\$ 17,140,506	\$ 18,091,290	\$ 23,449,940	\$18,871,214

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Expense Grouping

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	132,152	139,040	151,286	151,286	158,374
Regular Salaries & Wages	2,152,615	2,157,319	2,936,248	2,936,248	3,092,488
Other Salaries & Wages	9,774	15,967	16,000	16,000	22,000
Overtime	103,959	138,596	117,415	117,415	125,058
Special Pay	11,700	16,221	13,762	13,762	609
FICA/Medicare Taxes	171,447	174,201	240,561	240,561	258,173
Total Salaries	2,581,647	2,641,344	3,475,272	3,475,272	3,656,702
<u>BENEFITS</u>					
Retirement Contributions	110,125	111,227	151,421	151,421	154,227
Health Insurance	684,496	795,158	813,045	813,045	789,821
Workers' Compensation	29,046	32,992	42,017	39,504	47,684
Unemployment	1,641	-	-	-	-
Total Benefits	825,308	939,377	1,006,483	1,003,970	991,732
<u>OPERATING EXPENSES</u>					
Professional Services	117,992	171,000	206,227	404,675	197,773
Other Contractual Services	1,306,434	1,269,022	1,194,806	1,264,806	1,294,838
Travel & Per-Diem	469	209	15,340	15,340	15,683
Communications & Freight	58,439	60,601	68,164	68,164	74,715
Freight & Postage Service	2,378	2,140	3,165	3,165	3,165
Utility Services	763,241	840,972	798,857	798,857	923,391
Rentals & Leases	446,715	237,300	462,446	463,076	496,589
Insurance	293,009	324,395	350,980	352,143	452,087
Repair and Maintenance	722,240	792,923	868,510	1,112,796	1,056,537
Printing and Binding	2,162	3,427	5,599	5,599	6,072
Promotional Activities	5,458	2,000	7,500	7,500	7,500
Other Current Charges	348,503	393,058	286,460	295,932	320,354
Office Supplies	12,086	12,015	15,891	17,391	17,491
Operating Supplies	573,813	800,832	886,029	1,035,955	1,106,108
Road Materials & Supplies	592	198	2,000	2,000	1,320
Books, Publications, Subs	12,662	12,298	26,544	25,414	26,774
Total Operating Expenses	4,666,193	4,922,390	5,198,518	5,872,813	6,000,397
<u>CAPITAL</u>					
Buildings	384	9,788	-	718	-
Improvements Other than Bldgs	1,472,048	932,366	700,000	4,211,881	1,345,000
Capital Assets	44,545	74,550	650,000	1,442,075	-
Contra Assets	(1,516,976)	(1,016,705)	-	-	-
Total Capital	1	(1)	1,350,000	5,654,674	1,345,000
<u>DEBT SERVICE</u>					
Capital Leases - Interest	-	51,129	-	-	-
Total Debt Service	-	51,129	-	-	-
<u>NON-DEPARTMENTAL</u>					
	-	28,825	-	-	-
<u>TRANSFERS AND RESERVES</u>					
Interfund Transfers	7,353,780	6,601,561	6,957,251	6,957,251	6,548,041
Reserve for Contingencies	-	-	103,766	485,960	329,342
Total Transfers and Reserve	7,353,780	6,601,561	7,061,017	7,443,211	6,877,383
Total Expenses by Grouping	\$18,928,557	\$18,791,209	\$ 18,091,290	\$23,449,940	\$ 18,871,214

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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 City Engineer/Eng Manager	0.00	0.00	0.00	1.00	1.00	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	1.00	1.00	1.00	1.00	2.00	1.00
Engineer III	1.00	0.00	0.00	1.00	0.00	-1.00
Engineering Coordinator	0.00	1.00	1.00	1.00	1.00	0.00
Eng. Specialist/Inspector	1.00	1.00	1.00	1.00	1.00	0.00
Operational Resources Mng	1.00	1.00	1.00	0.00	0.00	0.00
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	1.00	1.00	0.00
Utilities Manager	1.00	1.00	1.00	1.00	1.00	0.00
Total	13.00	13.00	13.00	15.00	15.00	0.00



NATURAL AND
BUILT SYSTEMS

Goals

- 1.2 Ensure that the infrastructure meets the capacity needs of the City by:
 - a. Developing infrastructure that enables quality/smart growth.
 - b. Eliminating existing infrastructure deficits.
- 1.3 Ensure that new development or redevelopment is done in a sustainable manner.

Water/Wastewater Utility Administration

Department Objectives

1. Promote low impact development solutions, healthy-design solutions, and environmentally-friendly building design practices during the review of new development and redevelopment within the City.
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	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
1.2 & 1.3	1. Promote low impact development solutions, healthy-design solutions, and environmentally-friendly building design practices during the review of new development and redevelopment within the City.	★ # Design Projects Completed	Workload	-	-	10	10
		# Construction Projects Completed	Workload	6	6	11	11
		% Projects Designed within 30 days of schedule	50%	35%	35%	50%	50%
		% Projects Constructed within 45 days of scheduler	100%	0%	0%	100%	100%
	2. Review infrastructure master plan and prepare a schedule for updating the plan.	# Development Plans Reviewed	Workload	65	21	104	104
		# Plot Plans/Final Surveys/Reviewed and Inspected	Workload	45	45	131	131

Accomplishments

- See accomplishments Water/Wastewater Utility Administration on pages 33- 34.

Budget Highlights

The FY 2023-24 Proposed Budget of \$2,081,754 is an increase of \$90,810, or 4.56%, over the FY 2022-23 Adopted Budget of \$1,990,944. Significant changes to the FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Capital expenditures for on-going maintenance and improvements to the Water and Wastewater systems totaling \$50,000:
 - Business Processing Map.

Water/Wastewater Utility Administration

EXPENSE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 132,152	\$ 139,040	\$ 151,286	\$ 151,286	\$ 158,374
Regular Salaries & Wages	735,879	722,212	1,064,359	1,064,359	1,121,739
Other Salaries & Wages	9,774	15,967	16,000	16,000	22,000
Overtime	3,448	6,576	5,300	5,300	5,300
Special Pay	782	1,279	214	214	215
FICA/Medicare Taxes	59,477	59,262	82,853	82,853	98,151
Total Salaries	941,512	944,336	1,320,012	1,320,012	1,405,779
<u>BENEFITS</u>					
Retirement Contributions	40,712	40,497	54,337	54,337	56,919
Health Insurance	231,504	255,832	257,364	257,364	276,040
Workers' Compensation	4,409	5,213	7,240	6,807	6,772
Total Benefits	276,625	301,542	318,941	318,508	339,731
<u>OPERATING EXPENSES</u>					
Professional Services	45,354	37,331	90,300	231,237	89,300
Other Contractual Services	240	990	19,520	19,520	1,000
Travel & Per-Diem	67	65	895	895	1,227
Communications & Freight	7,585	7,430	8,170	8,170	11,060
Freight & Postage Service	550	530	500	500	500
Utility Services	22,167	28,149	25,402	25,402	29,500
Rentals & Leases	35,002	16,713	42,842	43,472	84,927
Insurance	7,579	8,388	9,692	9,725	12,918
Repair and Maintenance	23,761	21,733	22,965	27,849	24,455
Printing and Binding	-	80	200	200	200
Other Current Charges	72,101	103,312	1,371	3,513	1,500
Office Supplies	4,747	4,327	5,863	7,363	5,706
Operating Supplies	7,474	22,072	13,020	26,038	13,270
Books, Publications, Subs	7,240	5,690	11,251	10,621	10,681
Total Operating Expenses	233,867	256,810	251,991	414,505	286,244
<u>CAPITAL</u>					
Improvements Other than Bldgs	97,663	21,356	100,000	1,117,275	50,000
Contra Asset Account	(97,663)	(21,356)	-	-	-
Total Capital	-	-	100,000	1,117,275	50,000
<u>DEBT SERVICE</u>					
Capital Leases - Interest	-	532	-	-	-
Total Debt Service	-	532	-	-	-
Total Expenses by Grouping	\$ 1,452,004	\$ 1,503,220	\$ 1,990,944	\$ 3,170,300	\$ 2,081,754

5 Year Budget Projection

EXPENSE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	1,450,764	1,497,188	1,545,098	1,594,542	1,645,567
Benefits	366,909	396,262	427,963	462,200	502,412
Operating Expenses	301,202	316,973	333,603	351,143	369,646
Total Projection	\$ 2,118,876	\$ 2,210,423	\$ 2,306,664	\$ 2,407,885	\$ 2,517,624



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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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Customer Service Rep	2.00	2.00	2.00	2.00	2.00	0.00
Sr. Customer Service Rep	1.00	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

- 7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
- 7.2 Provide high quality, affordable services.

Department Objectives

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

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1 & 7.2	1. Provide timely billing of utility accounts and a broad spectrum of payment options	% of payments from bank drafting	Workload	11.8%	12.0%	12.0%	12.0%
		% payments from credit card transactions	Workload	47.2%	47.2%	43.0%	43.0%
		% payments from walk up customers	Workload	5.4%	5.6%	6.0%	6.0%
	2. Continue high levels of customer service, productivity, and efficiency.	Total # of utility bills processed (Annual)	167,000	83,485	82,830	167,000	167,000
		Total # of Liens Recorded	Workload	10	-	12	12
		Cost per bill processed	\$ 3.50	\$ 4.07	\$ 3.82	\$ 4.40	\$ 4.40
		% Productivity rate of personnel as % of total available hours	85.00%	82.88%	83.30%	85.00%	85.00%

Accomplishments

- See accomplishments for Utility Billing and Customer Service on pages and 53-54.

Budget Highlights

The FY 2023-24 Proposed Budget of \$781,332 is an increase of \$46,681, or 6.35%, over the FY 2022-23 Adopted Budget of \$734,651. Significant changes to the FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation and General Liability Insurance premiums.

Utility Billing & Customer Service

EXPENSE GROUPING	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 239,455	\$ 267,708	\$ 296,556	\$ 296,556	\$ 310,631
Overtime	2,625	1,250	2,500	2,500	5,000
Special Pay	-	-	284	284	-
FICA/Medicare Taxes	16,234	18,334	22,879	22,879	24,157
Total Salaries	258,314	287,292	322,219	322,219	339,788
<u>BENEFITS</u>					
Retirement Contributions	10,428	11,340	13,144	13,144	13,882
Health Insurance	79,251	82,685	72,855	72,855	73,450
Workers' Compensation	282	350	355	333	442
Total Benefits	89,961	94,375	86,354	86,332	87,774
<u>OPERATING EXPENSES</u>					
Other Contractual Services	76,149	76,693	84,508	84,508	84,160
Travel & Per-Diem	-	-	1,510	1,510	1,491
Communications & Freight	352	380	418	418	1,005
Freight & Postage Service	1,594	1,443	1,700	1,700	1,700
Utility Services	1,744	1,709	1,850	1,850	1,816
Rentals & Leases	1,210	493	2,033	2,033	2,033
Insurance	8,023	8,879	9,767	9,802	12,743
Repair and Maintenance	20,071	20,783	22,200	22,200	22,450
Printing and Binding	569	684	1,027	1,027	1,500
Other Current Charges	192,539	200,166	196,448	196,448	220,260
Office Supplies	1,656	1,968	2,157	2,157	2,312
Operating Supplies	1,503	1,075	1,710	1,710	1,550
Books, Publications, Subs	-	-	750	750	750
Total Operating Expenses	305,410	314,273	326,078	326,113	353,770
<u>DEBT SERVICE</u>					
Capital Leases - Interest	-	194	-	-	-
Total Debt Service	-	194	-	-	-
Total Expenses by Grouping	\$ 653,685	\$ 696,134	\$ 734,651	\$ 734,664	\$ 781,332

5 Year Budget Projection

EXPENSE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Salaries	350,661	361,882	373,463	385,413	397,747
Benefits	94,796	102,380	110,570	119,416	129,805
Operating Expenses	372,096	391,401	411,742	433,177	455,769
Total Projection	\$ 817,553	\$ 855,663	\$ 895,775	\$ 938,006	\$ 983,321

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Compliance Project Admin	0.00	0.00	1.00	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	0.00	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	8.00	8.00	10.00	8.00	-2.00
Water Conservation Coord	1.00	1.00	1.00	1.00	1.00	0.00
Water Plant Superintendent	1.00	1.00	0.00	0.00	0.00	0.00
Water Quality Technician	0.00	0.00	0.00	0.00	2.00	2.00
Total	17.00	17.00	17.00	19.00	19.00	0.00

Goals



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

Department Objectives

1. Maintain highest water quality standards.
2. Improve and expand City distribution and transmission systems.
3. Ensure that new development or redevelopment is done in a sustainable manner.
4. Maintain public health protections.

Performance Measurements

Legend

Workload = Level of Productivity

★ Impacted by new construction and growth

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
1.4	1. Maintain highest water quality standards	# gallons water produced (in million)	Workload	1,712	1,579	1,577	1,577
		Water Consumption	Workload	1,292	1,246	1,247	1,247
		Per capita consumption/day (gal)	Workload	85	87	86	86
		Water Quality Complains	0	3	3	5	5
		% water produced within FDEP compliance	100%	100.00%	100.00%	100.00%	100.00%
1.2	2. Improve and expand City distribution and transmission systems	Total Meters Systemwide	Input	18,628	18,610	18,670	18,670
		★ #new meters installs	50	43.00	52.00	50.00	50.00
		# Total work orders completed	Workload	12,114	15,556	14,620	14,620
		Linear ft of reclaim lines maintained	376,500	376,200	376,200	376,500	376,500
		Avg time to resolve customer issue (hours)	2	2	2	2	2
		Total # of reclaimed water customers	Input	4,540	4,538	4,550	4,550

Water Division

Accomplishments

- See accomplishments for Water Division on page 33-34.

Budget Highlights

The FY 2023-24 Proposed Budget of \$4,321,645 is an increase of \$555,327, or 14.74%, over the FY 2022-23 Adopted Budget of \$3,766,318. Significant changes to the FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation and General Liability Insurance premiums;
- Capital expenditures for on-going maintenance and improvements to the Water and Wastewater systems totaling \$370,000:
 - West Mitchell Hammock Water Treatment Plant 2018 Improvements;
 - West Mitchell Hammock Water Treatment Plant Fluoride and Ammonia Skid.



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Water Division

EXPENSE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 736,226	\$ 701,829	\$ 976,054	\$ 976,054	\$ 1,042,203
Overtime	61,609	82,276	71,369	71,369	71,819
Special Pay	5,220	8,767	7,914	7,914	251
FICA/Medicare Taxes	59,791	59,523	80,741	80,741	85,270
Total Salaries	862,846	852,395	1,136,078	1,136,078	1,199,543
<u>BENEFITS</u>					
Retirement Contributions	38,270	38,925	52,758	52,758	52,861
Health Insurance	245,079	286,637	300,536	300,536	278,286
Workers' Compensation	15,017	15,698	19,852	18,665	24,430
Unemployment	1,641	-	-	-	-
Total Benefits	300,007	341,260	373,146	371,959	355,577
<u>OPERATING EXPENSES</u>					
Professional Services	50,180	33,410	60,617	89,920	63,163
Other Contractual Services	270,106	189,903	311,798	311,798	306,298
Travel & Per-Diem	-	144	6,603	6,603	6,633
Communications & Freight	25,009	23,041	27,295	27,295	29,816
Freight & Postage Service	234	167	815	815	815
Utility Services	370,559	421,425	383,347	383,347	427,766
Rentals & Leases	139,474	106,113	103,175	103,175	69,045
Insurance	170,339	188,295	204,420	205,112	264,387
Repair and Maintenance	218,177	241,813	323,327	334,301	441,807
Printing and Binding	1,593	2,663	4,372	4,372	4,372
Promotional Activities	5,458	2,000	7,500	7,500	7,500
Other Current Charges	1,587	2,403	2,370	2,370	1,970
Office Supplies	4,094	4,102	6,071	6,071	7,252
Operating Supplies	384,401	554,405	604,781	711,168	754,978
Road Materials & Supplies	592	198	2,000	2,000	1,320
Books, Publications, Subs	3,648	4,543	8,603	8,103	9,403
Total Operating Expenses	1,645,451	1,774,625	2,057,094	2,203,950	2,396,525
<u>CAPITAL</u>					
Improvements Other than Bldgs	1,317,356	453,866	50,000	1,784,582	370,000
Capital Assets	4,619	69,500	150,000	204,820	-
Contra Asset Account	(1,321,975)	(523,366)	-	-	-
Total Capital	-	-	200,000	1,989,402	370,000
<u>DEBT SERVICE</u>					
Capital Leases - Interest	-	362	-	-	-
Total Debt Service	-	362	-	-	-
Total Expenses by Grouping	\$ 2,808,304	\$ 2,968,642	\$ 3,766,318	\$ 5,701,389	\$ 4,321,645

5 Year Budget Projection

EXPENSE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	1,424,074	1,469,645	1,516,673	1,565,207	1,615,294
Benefits	384,023	414,745	447,925	483,759	525,846
Operating Expenses	2,529,571	2,670,590	2,820,115	2,978,716	3,147,006
Total Projection	\$ 4,337,668	\$ 4,554,980	\$ 4,784,713	\$ 5,027,682	\$ 5,288,145

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change
Lead Operator	1.00	1.00	1.00	1.00	1.00	0.00
Lift Station Mechanic	3.00	4.00	4.00	4.00	4.00	0.00
Maintenance Worker I	1.00	1.00	0.00	1.00	1.00	0.00
Maintenance Worker II	0.00	0.00	1.00	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	1.00	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.	1.00	1.00	1.00	0.00	0.00	0.00
Total	12.00	12.00	12.00	11.00	11.00	0.00



Goals

- 1.2 Ensure that the infrastructure meets the capacity needs of the City by
 - a. Developing infrastructure that enables quality/smart growth.
 - b. Eliminating existing infrastructure deficits.

Wastewater Division

Department Objectives

1. Improve the City’s wastewater reclamation facility to treatment and maximize sustainable reclaimed irrigation water supply.
2. Improve WMHWTP treatment process to meet future demand and Consumptive Use Permit conditions.
3. Review infrastructure master plans to determine if updates are needed, and prepare a schedule for updating the plans.
4. Advance the City’s wastewater reclamation facility to improve treatment and maximize sustainable reclaimed irrigation supply.

Performance Measurements

Legend

Workload = Level of Productivity

Input = resources used

★ Impacted by new construction and growth

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
1.2	2. Improve WMHWTP treatment process to meet future demand and Consumptive Use Permit conditions	Waste Water transmission (per million gallons)	Workload	612	612	616	616
		★ Customers Served	Workload	10,375	10,375	10,542	10,542
		Lift Stations in Service	Input	70	70	71	72
		# customer complains	Workload	31	49	52	42
		Avg time to resolve complains	3	3	3	3	3
1.2	4. Advance the City’s wastewater reclamation facility to improve treatment and maximize sustainable reclaimed irrigation supply	# gallons reuse produced (MG)	550	550	542	616	616
		Reuse sold (MG)	550	550	550	558	558

Accomplishments

- See accomplishments for Wastewater Division on page 33-34.

Budget Highlights

The FY 2023-24 Proposed Budget of \$4,809,100 is an increase of \$270,740, or 5.97%, over the FY 2022-23 Adopted Budget of \$4,538,360. Significant changes to the FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Contractual Services for Sludge disposal;
- Increase in Chemicals;
- Capital expenditures for on-going maintenance and improvements to the Water and Wastewater systems totaling \$925,000:
 - OWRF Permit;
 - Disk Filters;
 - Long Acres Force Main Improvements – Construction.

Wastewater Division

EXPENSE GROUPING	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022 23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 441,055	\$ 465,570	\$ 599,279	\$ 599,279	\$ 617,915
Overtime	36,277	48,494	38,246	38,246	42,939
Special Pay	5,698	6,175	5,350	5,350	143
FICA/Medicare Taxes	35,945	37,082	54,088	54,088	50,595
Total Salaries	518,975	557,321	696,963	696,963	711,592
<u>BENEFITS</u>					
Retirement Contributions	20,715	20,465	31,182	31,182	30,565
Health Insurance	128,662	170,004	182,290	182,290	162,045
Workers' Compensation	9,338	11,731	14,570	13,699	16,040
Total Benefits	158,715	202,200	228,042	227,171	208,650
<u>OPERATING EXPENSES</u>					
Professional Services	22,458	100,259	55,310	83,518	45,310
Other Contractual Services	959,939	1,001,436	778,980	848,980	903,380
Travel & Per-Diem	402	-	6,332	6,332	6,332
Communications & Freight	25,493	29,750	32,281	32,281	32,834
Freight & Postage Service	-	-	150	150	150
Utility Services	368,771	389,689	388,258	388,258	464,309
Rentals & Leases	271,029	113,981	314,396	314,396	340,584
Insurance	107,068	118,833	127,101	127,504	162,039
Repair and Maintenance	460,231	508,594	500,018	728,446	567,825
Other Current Charges	82,276	87,177	86,271	93,601	96,624
Office Supplies	1,589	1,618	1,800	1,800	2,221
Operating Supplies	180,435	223,280	266,518	297,039	336,310
Books, Publications, Subs	1,774	2,065	5,940	5,940	5,940
Total Operating Expenses	2,481,465	2,576,682	2,563,355	2,928,245	2,963,858
<u>CAPITAL</u>					
Buildings	384	9,788	-	718	-
Improvements Other than Bldgs	57,029	457,144	550,000	1,310,024	925,000
Capital Assets	39,926	5,050	500,000	1,237,255	-
Contra Asset Account	(97,338)	(471,983)	-	-	-
Total Capital	1	(1)	1,050,000	2,547,997	925,000
<u>DEBT SERVICE</u>					
Capital Leases - Interest	-	50,041	-	-	-
Total Debt Service	-	50,041	-	-	-
Total Expenses by Grouping	\$ 3,159,156	\$ 3,386,243	\$ 4,538,360	\$ 6,400,376	\$ 4,809,100

5 Year Budget Projection

EXPENSE GROUPING	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027 28 Projection	2028-29 Projection
Salaries	734,363	757,863	782,114	807,142	832,970
Benefits	225,342	243,369	262,839	283,866	308,562
Operating Expenses	3,120,153	3,285,073	3,459,130	3,642,870	3,836,875
Total Projection	\$ 4,079,858	\$ 4,286,305	\$ 4,504,083	\$ 4,733,878	\$ 4,978,408



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Utility Revenue Bond/SRF Sinking Fund (403)

Schedule of Debt Service Requirements, Business-type Activities

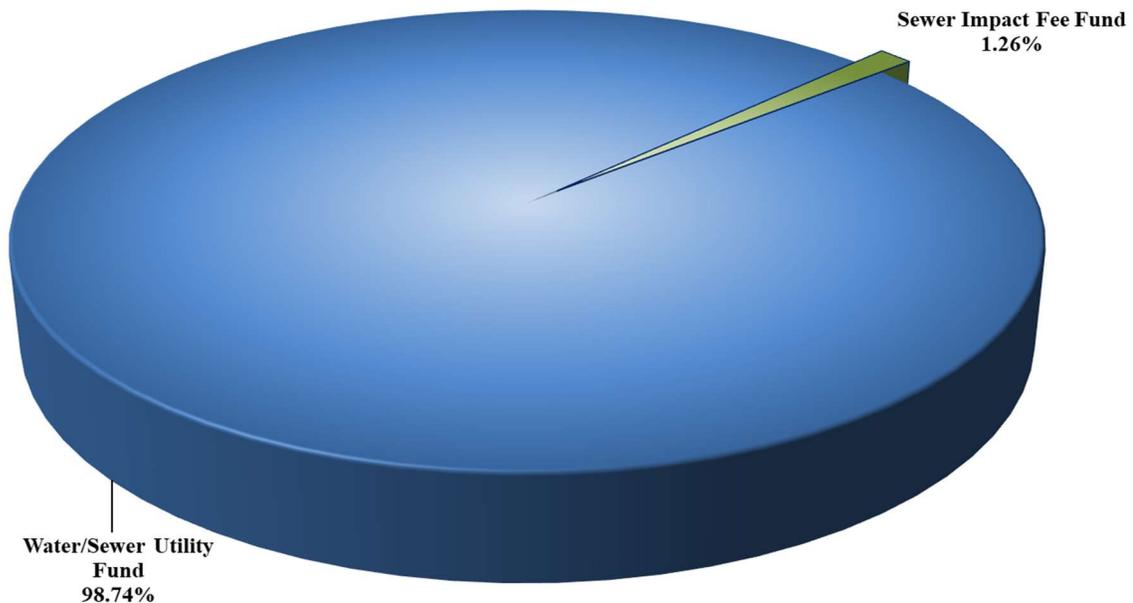
	FY 2023-24 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2023	Total Interest to Maturity at 10/1/2023	Requirements to Maturity
Business Type Activities:					
<i>Revenue Notes Supported by Enterprise Funds</i>					
Utility Revenue Note Series 2007	269,943	8.47%	1,226,000	121,860	1,347,860
Utility Refunding Revenue Note Series 2014	447,706	14.05%	6,178,000	1,202,727	7,380,727
Utility Refunding Revenue Note Series 2014A	371,463	11.66%	1,073,000	40,663	1,113,663
<i>Revenue Bonds Supported by Enterprise Funds</i>					
Utility Revenue Bonds Series 2020A*	1,703,000	53.44%	27,165,000	13,438,275	40,603,275
<i>Notes Payable</i>					
State Revolving Fund Loan Series 2006	237,546	7.45%	680,025	32,612	712,637
State Revolving Fund Loan Series 2012	157,370	4.94%	1,453,438	277,625	1,731,063
Total Business Type Activities	\$ 3,187,027	100.00%	\$ 37,775,463	\$ 15,113,761	\$ 52,889,224

Bond Ratings:

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

<u>Budget Guidelines:</u>	Actual	Guideline	Income Available for Debt Service
Debt Service coverage should be a minimum of 125% in the Water/Wastewater Fund	2.56	>1.25	8,172,383

FY 2023-24 Revenue Sources for Debt Service Payments for Business Type Activities



Utility Revenue Bond/SRF Sinking Fund (403)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Transfers in</u>	3,904,514	3,402,753	3,196,255	3,196,255	3,187,027
TOTAL REVENUES	\$3,904,514	\$3,402,753	\$3,196,255	\$3,196,255	\$3,187,027

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Debt Services</u>					
Principal	-	-	1,637,746	1,637,746	1,690,066
Interest	1,790,661	1,588,075	1,557,559	1,557,559	1,496,961
Other	312,426	(21,749)	950	950	-
Total Debt Service	2,103,087	1,566,326	3,196,255	3,196,255	3,187,027
<u>Transfer out</u>	3,581,831	-	-	-	-
TOTAL EXPENSES	\$5,684,918	\$1,566,326	\$3,196,255	\$3,196,255	\$3,187,027

Utility Revenue Bond/SRF Sinking Fund (403)

Debt Overview – Bonds/Notes

BUSINESS TYPE ACTIVITIES OBLIGATION DEBT (BONDS/NOTES)

Utility Revenue Bond, Series 2007

A \$3,752,000 Bond was issued in 2007. The Series 2007 Bond financed the cost of the design, permitting, acquisition and construction of the sewer line extension of SR 426 and the water main installation along Mitchell Hammock Road. This Bond matures in 5 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	264,000	5,095	269,095
Thereafter	-	-	-
TOTAL	\$ 1,226,000	\$ 121,860	\$ 1,347,860

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 18 years (2040/41).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	620,000	1,057,250	1,677,250
Thereafter	24,275,000	7,857,525	32,132,525
TOTAL	\$ 27,165,000	\$ 13,438,275	\$ 40,603,275

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 10 years (2032/33).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	723,000	141,229	864,229
Thereafter	3,984,000	332,150	4,316,150
TOTAL	\$ 6,178,000	\$ 1,202,727	\$ 7,380,727

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 3 years (2025/26).

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

FY	PRINCIPAL	INTEREST	TOTAL
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	-	-	-
2027-28	-	-	-
Thereafter	-	-	-
TOTAL	\$ 1,073,000	\$ 40,663	\$ 1,113,663

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 3 years (2025/26).

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

FY	PRINCIPAL	INTEREST	TOTAL
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			-
2027-28	-	-	-
Thereafter	-	-	-
TOTAL	\$ 680,025	\$ 32,612	\$ 712,637

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 11 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
2023-24	112,465	44,905	157,370
2024-25	116,035	41,334	157,369
2025-26	119,719	37,650	157,369
2026-27	123,520	33,849	157,369
2027-28	127,442	29,928	157,369
Thereafter	854,257	89,959	944,215
TOTAL	\$ 1,453,438	\$ 277,625	\$ 1,731,063

Total Business Type Obligation Debt (Bonds/Notes)

FY	PRINCIPAL	INTEREST	TOTAL
2023-24	1,690,066	1,496,960	3,187,027
2024-25	1,753,656	1,434,093	3,187,748
2025-26	1,816,523	1,368,735	3,185,258
2026-27	1,667,520	1,300,838	2,968,358
2027-28	1,734,442	1,233,502	2,967,943
Thereafter	29,113,257	8,279,634	37,392,890
TOTAL	\$ 37,775,463	\$ 15,113,761	\$ 52,889,224

Water/Wastewater R & R Fund (406)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Interest	8,176	5,810	10,000	10,000	10,000
Total Revenues	<u>8,176</u>	<u>5,810</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Transfers in	1,101,813	873,315	1,419,816	1,419,816	1,019,946
Appropriated Fund Balance	-	-	360,000	761,359	773,346
TOTAL REVENUES	\$1,109,989	\$ 879,125	\$1,789,816	\$2,191,175	\$1,803,292

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Professional and Contractual	-	-	-	-	82,000
Repairs and Maintenance	696,138	837,921	1,095,000	1,355,045	769,000
Operating Supplies	<u>136,510</u>	<u>137,888</u>	<u>219,000</u>	<u>218,898</u>	<u>365,000</u>
Total Operating Expenses	<u>832,648</u>	<u>975,809</u>	<u>1,314,000</u>	<u>1,573,943</u>	<u>1,216,000</u>
Capital:	-	-	425,816	617,232	512,819
Transfer out	318,006	214,686	-	-	-
Reserve for Contingencies	-	-	50,000	-	74,473
TOTAL EXPENSES	\$1,150,654	\$1,190,495	\$1,789,816	\$2,191,175	\$1,803,292

Vehicle and Equipment Replacement Fund (407)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Charges for Services	379,334	348,016	400,428	400,428	408,330
Interest	22,829	2,955	2,000	2,000	6,000
Total Revenues	<u>402,163</u>	<u>350,971</u>	<u>402,428</u>	<u>402,428</u>	<u>414,330</u>
Transfers in	155,000	-	-	-	-
Appropriated Fund Balance	-	-	480,572	564,275	475,670
TOTAL REVENUES	\$ 557,163	\$ 350,971	\$ 883,000	\$ 966,703	\$ 890,000

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Operating Supplies	-	894	-	-	-
Total Operating Expenses	<u>-</u>	<u>894</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital:	-	-	883,000	966,703	890,000
Transfer out	266,446	253,801	-	-	-
TOTAL EXPENSES	\$ 266,446	\$ 254,695	\$ 883,000	\$ 966,703	\$ 890,000

Water System Impact Fee Fund (408)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Licenses, Permits and Fees	1,516,012	274,034	125,000	125,000	110,000
Interest	1,541	2,471	-	-	-
Total Revenues	1,517,553	276,505	125,000	125,000	110,000
Appropriated Fund Balance	-	-	450,000	450,000	140,000
TOTAL REVENUES	\$ 1,517,553	\$ 276,505	\$ 575,000	\$ 575,000	\$ 250,000

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Operating Supplies	32,817	8,491	75,000	75,000	100,000
Total Operating Expenses	32,817	8,491	75,000	75,000	100,000
Capital:	-	-	500,000	500,000	150,000
Transfer out	1,210,146	-	-	-	-
TOTAL EXPENSES	\$ 1,242,963	\$ 8,491	\$ 575,000	\$ 575,000	\$ 250,000

Wastewater System Impact Fee Fund (409)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Licenses, Permits and Fees	1,117,450	216,196	95,000	95,000	80,000
Interest	3,597	4,766	3,000	3,000	15,000
Total Revenues	<u>1,121,047</u>	<u>220,962</u>	<u>98,000</u>	<u>98,000</u>	<u>95,000</u>
Appropriated Fund Balance	-	-	42,312	1,727,312	95,221
TOTAL REVENUES	\$ 1,121,047	\$ 220,962	\$ 140,312	\$ 1,825,312	\$ 190,221

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Capital	-	-	100,000	1,785,000	150,000
Transfer out	40,355	40,357	40,312	40,312	40,221
TOTAL EXPENSES	\$ 40,355	\$ 40,357	\$ 140,312	\$ 1,825,312	\$ 190,221

Stormwater Fund (410)

Revenue and Expense by Category

REVENUE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
Operating Revenues					
Stormwater Operating	2,649,365	2,724,280	2,756,399	2,756,399	2,811,527
Intergovernmental	390,999	-	-	-	-
Interest Earnings	5,839	6,019	3,000	3,000	15,000
Miscellaneous	4,959	789	-	-	-
Total Operating Revenues	3,051,162	2,731,088	2,759,399	2,759,399	2,826,527
Non-Operating Revenues					
Interfund Transfers	95,603	170,263	-	-	-
Appropriated Fund Balance	-	-	161,104	2,355,197	-
Total Non-Operating Revenues	95,603	170,263	161,104	2,355,197	-
TOTAL REVENUES	\$ 3,146,765	\$ 2,901,351	\$ 2,920,503	\$ 5,114,596	\$ 2,826,527
EXPENSE GROUPING	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2023-24 Proposed
Personnel Services					
Salaries & Wages	426,192	443,715	643,591	643,591	670,393
Benefits	181,973	223,470	222,779	221,768	224,506
Total Personnel Services	608,165	667,185	866,370	865,359	894,899
Operating Expenses					
Professional and Contractual	128,624	191,168	186,722	514,349	227,722
Communications & Freight	5,521	5,901	7,728	7,728	7,794
Utility Services	6,115	6,880	6,500	6,500	6,700
Rentals and Leases	-	-	5,000	5,000	10,000
Insurance	15,426	16,565	18,221	18,286	23,772
Repairs and Maintenance	248,304	154,154	184,326	358,256	162,903
Operating Supplies	53,321	48,983	66,370	66,138	68,021
Vehicle Replacement	130,271	121,061	142,937	142,937	130,725
Other	60,440	321,906	4,235	5,567	4,165
Total Operating Expenses	648,022	866,618	622,039	1,124,761	641,802
Capital	-	-	650,000	2,261,127	463,850
Debt	119,048	109,707	434,906	434,906	435,157
Depreciation	708,052	644,569	-	-	-
Transfers & Reserve					
Transfers to Other Funds	338,984	274,798	245,819	245,819	245,819
Reserve for Contingency	-	-	101,369	182,624	145,000
Total Transfers & Reserve	338,984	274,798	347,188	428,443	390,819
TOTAL EXPENSES	\$ 2,422,271	\$ 2,562,877	\$ 2,920,503	\$ 5,114,596	\$ 2,826,527

Stormwater Fund (410)

Revenue and Expense by Department/Division

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Charges for Services</u>					
Stormwater Operating	2,649,365	2,724,280	2,756,399	2,756,399	2,811,527
Total Charges for Services	2,649,365	2,724,280	2,756,399	2,756,399	2,811,527
<u>Intergovernmental Revenue</u>					
Stormwater Operating	390,999	-	-	-	-
Total Intergovernmental Revenue	390,999	-	-	-	-
<u>Miscellaneous Revenues</u>					
Interest Earnings	5,839	6,019	3,000	3,000	15,000
Miscellaneous	4,959	789	-	-	-
Total Miscellaneous Revenues	10,798	6,808	3,000	3,000	15,000
<u>Interfund Transfers</u>					
	95,603	170,263	-	-	-
<u>Fund Balance</u>					
	-	-	161,104	2,355,197	-
TOTAL REVENUES	\$ 3,146,765	\$ 2,901,351	\$2,920,503	\$5,114,596	\$2,826,527
EXPENSE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Stormwater Administration</u>					
Personnel Services	149,177	189,043	283,694	283,561	294,523
Operating Expenses	106,527	101,828	79,220	104,584	121,851
Total Administrative	255,704	290,871	362,914	388,145	416,374
<u>Stormwater Maintenance</u>					
Personnel Services	458,988	478,142	582,676	581,798	600,376
Operating Expenses	539,126	449,244	542,819	725,300	519,951
Total Operations	998,114	927,386	1,125,495	1,307,098	1,120,327
<u>Stormwater Capital Projects</u>					
Operating Expenses	2,369	52,917	-	294,877	-
Capital Outlay	-	-	650,000	2,261,127	463,850
Total Capital Projects	2,369	52,917	650,000	2,556,004	463,850
<u>Debt</u>					
	119,048	109,707	434,906	434,906	435,157
<u>Depreciation</u>					
	708,052	644,569	-	-	-
<u>Non-Departmental Expense</u>					
	-	262,629	-	-	-
<u>Transfers/Reserve for Contingency</u>					
Transfers to Other Funds	338,984	274,798	245,819	245,819	245,819
Reserve for Contingency	-	-	101,369	182,624	145,000
Total Transfers/Reserves	338,984	274,798	347,188	428,443	390,819
TOTAL EXPENSES	\$ 2,422,271	\$ 2,562,877	\$2,920,503	\$5,114,596	\$2,826,527

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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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 Specialist/ Inspector	1.00	1.00	0.00	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	1.00	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	2.00	2.00	3.00	3.00	3.00	0.00
Maintenance Worker II	1.00	1.00	0.00	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

- 1.2 Ensure that the infrastructure meets the capacity needs of the City by
 - a. Developing infrastructure that enables quality/smart growth.
 - b. Eliminating existing infrastructure deficits.

Stormwater Utility

Department Objectives

1. Maintain and enhance stormwater management.
2. Monitor NPDES permit compliance at a high level.
3. Provide leadership on critical local issues.
4. Reduce flooding; meet State water quality standards and NPDES standards.
5. Maintain stormwater ponds at a superior level.
6. Continue to inspect wet and dry retention/detention ponds at high level.

Performance Measurements

Legend

Workload = Level of Productivity

Input = resources used

Goal	Department Objective	Strategy/Measure	Performance Indicator	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
1.2	1. Maintain and enhance stormwater management.	Linear feet of stormwater lines (1)	Input	412,160	412,160	571,330	571,330
		# of work orders received	Workload	453	248	330	330
		Stormpipe cleaned (feet)	3,500	750	2,853	3,500	3,500
		Miles of Ditches Maintained & Inspected (2)	Workload	4	4	4	4
	5. Maintain stormwater ponds at a superior level	Drainage Complaints/ Inquiries by residents	Workload	32	15	30	30
		# of ponds maintained (3)	120	41	23	50	50
		# of public pond inspections (4)	308	308	308	308	308
		% of City ponds inspected one time per year	100%	11%	11%	80%	80%
	% of City ponds in compliance with standards	100%	99%	99%	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 33-34.

Budget Highlights

The FY 2023-24 Proposed Budget of \$2,000,551 is a decrease of \$137,858, or -6.45%, over the FY 2022-23 Adopted Budget of \$2,138,409. Significant changes to the FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for General Government employees;
- 30% increase in Workers Compensation and General Liability Insurance premiums;
- Capital expenses for on-going maintenance and improvements to the stormwater system, totaling \$463,850:
 - Sweetwater Creek Restoration Master Plan;
 - Flood Forecasting – Big and Small Econ River;
 - Pipelining;
 - Stormwater Masterplan Projects;
 - Best Management Practice Improvements.

Stormwater Utility

EXPENSE GROUPING	FY 2020 21 Actuals	FY 2021 22 Actuals	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 356,202	\$ 363,038	\$ 547,288	\$ 547,288	\$ 568,860
Other Salaries & Wages	34,134	39,315	44,760	44,760	46,998
Overtime	7,057	10,887	5,200	5,200	7,200
Special Pay	569	639	1,030	1,030	36
FICA/Medicare Taxes	28,230	29,836	45,313	45,313	47,299
Total Salaries	426,192	443,715	643,591	643,591	670,393
<u>BENEFITS</u>					
Retirement Contributions	17,424	16,670	25,340	25,340	27,849
Health Insurance	153,059	193,964	180,510	180,510	175,781
Workers' Compensation	11,490	12,836	16,929	15,918	20,876
Total Benefits	181,973	223,470	222,779	221,768	224,506
<u>OPERATING EXPENSES</u>					
Professional Services	31,366	70,523	60,000	364,842	100,000
Other Contractual Services	97,258	120,645	126,722	149,507	127,722
Travel & Per-Diem	-	65	-	-	300
Communications & Freight	5,521	5,901	7,728	7,728	7,794
Freight & Postage Service	169	129	100	100	100
Utility Services	6,115	6,880	6,500	6,500	6,700
Rentals & Leases	130,271	121,061	147,937	147,937	140,725
Insurance	15,426	16,565	18,221	18,286	23,772
Repair and Maintenance	248,304	154,154	184,326	358,256	162,903
Printing and Binding	345	-	500	268	500
Promotional Activities	2,823	-	-	-	-
Other Current Charges	58,363	53,297	265	265	265
Office Supplies	217	379	300	300	300
Operating Supplies	49,767	48,475	65,470	65,470	67,121
Books, Publications, Subs	2,077	5,915	3,970	5,302	3,600
Total Operating Expenses	648,022	603,989	622,039	1,124,761	641,802
<u>CAPITAL</u>					
Improvements Other than Bldgs	458,123	67,565	650,000	2,261,127	463,850
Capital Assets	-	90,209	-	-	-
Contra Asset Account	(458,123)	(157,774)	-	-	-
Total Capital	-	-	650,000	2,261,127	463,850
Total Expenses by Grouping	\$ 1,256,187	\$ 1,271,174	\$ 2,138,409	\$ 4,251,247	\$ 2,000,551

5 Year Budget Projection

EXPENSE GROUPING	2024 25 Projection	2025 26 Projection	2026 27 Projection	2027 28 Projection	2028 29 Projection
Salaries	691,846	713,985	736,832	760,411	784,744
Benefits	242,466	261,864	282,813	305,438	332,011
Operating Expenses	675,081	710,142	747,088	786,024	827,065
Total Projection	\$ 1,609,393	\$ 1,685,991	\$ 1,766,733	\$ 1,851,873	\$ 1,943,820

Stormwater Fund (410)

Schedule of Debt Service Requirements and Overview

	FY 2023-24 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2023	Total Interest to Maturity at 10/1/2023	Requirements to Maturity
Stormwater Activities:					
<i>Revenue Notes Supported by Stormwater Funds</i>					
Utility Revenue Note Series 2017	435,157	100.00%	3,440,000	469,587	3,909,587
Total Stormwater Activities	\$ 435,157	100.00%	\$ 3,440,000	\$ 469,587	\$ 3,909,587

**FY 2023-24 Revenue Sources for Debt Service Payments
for Stormwater Activities**

STORMWATER ACTIVITIES OBLIGATION DEBT (BONDS/NOTES)

Utility Revenue Note, Series 2017

A \$5,000,000 Note was issued in January 2017. The Series 2017 Note financed the purchase of the Twin Rivers Golf Course. The Note matures in 9 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
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
2027-28	381,000	53,238	434,238
Thereafter	1,639,000	97,121	1,736,121
TOTAL	\$ 3,440,000	\$ 469,587	\$ 3,909,587

Total Stormwater Obligation Debt

FY	PRINCIPAL	INTEREST	TOTAL
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
2027-28	381,000	53,238	434,238
Thereafter	1,639,000	97,121	1,736,121
TOTAL	\$ 3,440,000	\$ 469,587	\$ 3,909,587

2020A Revenue Refunding Bonds Fund (418)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Interest	7,835	8,546	-	-	-
Total Revenues	7,835	8,546	-	-	-
Transfers in	3,581,831	-	-	-	-
Appropriated Fund Balance	-	-	-	3,462,616	-
TOTAL REVENUES	\$3,589,666	\$ 8,546	\$ -	\$3,462,616	\$ -

EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Professional and Contractual	410	4,783	-	547	-
Total Operating Expenses	410	4,783	-	547	-
Capital:	-	-	-	3,462,069	-
Transfer out	42,503	71,520	-	-	-
TOTAL EXPENSES	\$ 42,913	\$ 76,303	\$ -	\$3,462,616	\$ -

American Rescue Plan - Utilities Fund (455)

REVENUE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Transfers in	-	-	-	9,916,680	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$9,916,680	\$ -
EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Professional and Contractual	-	-	-	250,000	-
Total Operating Expenses	-	-	-	250,000	-
Capital:	-	-	-	9,666,680	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$9,916,680	\$ -

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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Charges for Services	1,868,745	2,250,509	1,886,117	1,886,117	2,072,249
Total Revenues	1,868,745	2,250,509	1,886,117	1,886,117	2,072,249
TOTAL REVENUES	\$1,868,745	\$2,250,509	\$1,886,117	\$1,886,117	\$2,072,249
EXPENSE GROUPINGS	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Operating Supplies	1,633,713	1,818,680	1,762,736	1,762,736	1,922,186
Total Operating Expenses	1,633,713	1,818,680	1,762,736	1,762,736	1,922,186
Debt Services					
Interest	10,397	-	-	-	-
Total Debt Service	10,397	-	-	-	-
Transfer out	12,150	84,745	-	-	50,000
Reserve for Contingencies	-	-	123,381	123,381	100,063
TOTAL EXPENSES	\$1,656,260	\$1,903,425	\$1,886,117	\$1,886,117	\$2,072,249



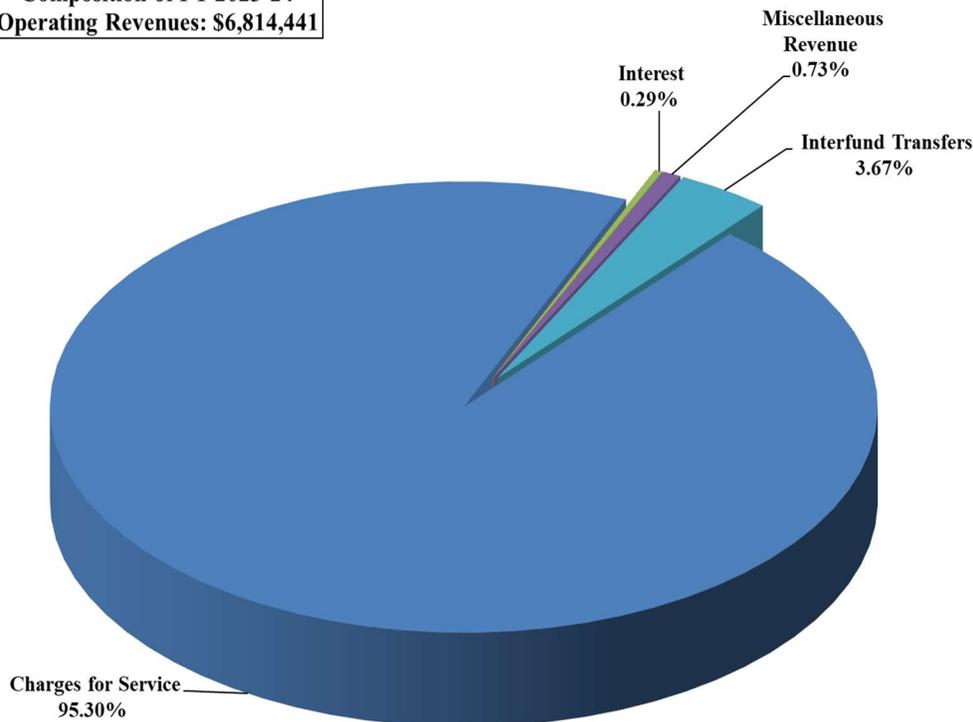
INTERNAL SERVICE FUNDS

Consolidated Summary – Internal Service Funds

FY 2023-24 by Budgeted Revenues

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Service	\$ 613,029	\$ 5,881,412	\$ -	\$ 6,494,441
Interest	-	20,000	-	20,000
Miscellaneous Revenue	-	50,000	-	50,000
TOTAL OPERATING REVENUES	\$ 613,029	\$ 5,951,412	\$ -	\$ 6,564,441
Interfund Transfers	-	-	250,000	250,000
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 250,000	\$ 250,000
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 613,029	\$ 5,951,412	\$ 250,000	\$ 6,814,441

**Composition of FY 2023-24
Operating Revenues: \$6,814,441**

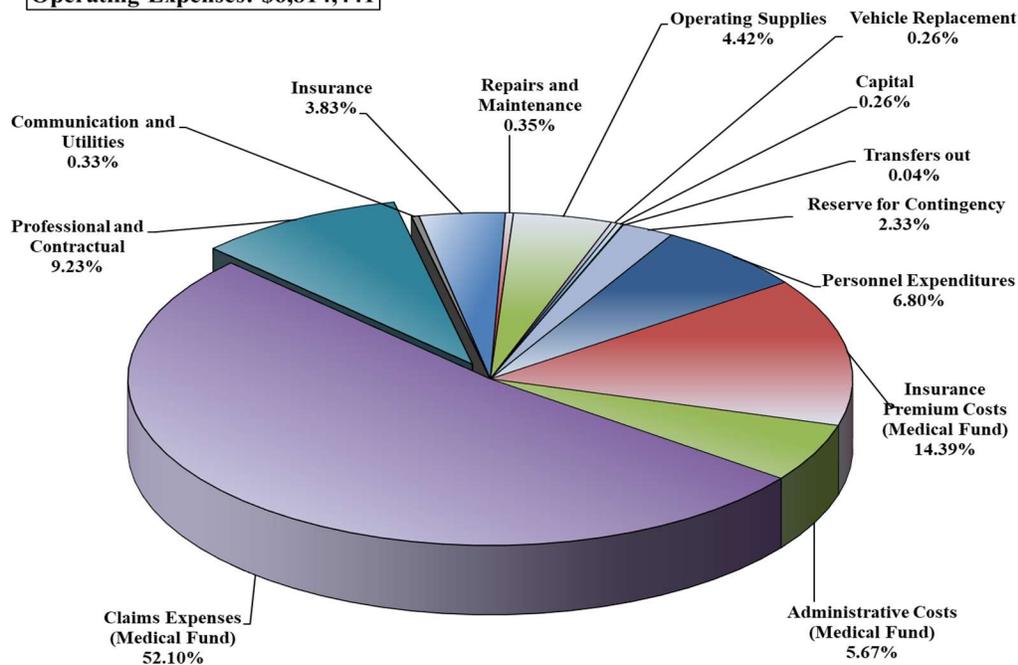


Consolidated Summary – Internal Service Funds

FY 2023-24 by Budgeted Expenses

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
BUDGETED EXPENSES				
Personnel Expenditures	\$ 463,081	\$ -	\$ -	\$ 463,081
Insurance Premium Costs (Medical Fund)	-	980,866	-	980,866
Administrative Costs (Medical Fund)	-	386,277	-	386,277
Claims Expenses (Medical Fund)	-	3,550,000	-	3,550,000
Professional and Contractual	4,500	624,260	-	628,760
Communication and Utilities	10,418	11,913	-	22,331
Rentals and Leases	-	-	-	-
Insurance	10,744	-	250,000	260,744
Repairs and Maintenance	24,100	-	-	24,100
Operating Supplies	56,387	244,498	-	300,885
Vehicle Replacement	18,009	-	-	18,009
TOTAL OPERATING EXPENSES	\$ 587,239	\$ 5,797,814	\$ 250,000	\$ 6,635,053
Capital	\$ 18,000	\$ -	\$ -	\$ 18,000
TOTAL CAPITAL	\$ 18,000	\$ -	\$ -	\$ 18,000
Transfers out	\$ 2,790	\$ -	\$ -	\$ 2,790
Reserve for Contingency	5,000	153,598	-	158,598
TOTAL NON-OPERATING EXPENSES	\$ 7,790	\$ 153,598	\$ -	\$ 161,388
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 613,029	\$ 5,951,412	\$ 250,000	\$ 6,814,441

**Composition of FY 2023-24
Operating Expenses: \$6,814,441**



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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	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

- 7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.
- 7.2 Provide high quality, affordable services.

Department Objectives

1. Ensure a high level of City vehicle maintenance.
2. 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	2020 21	2021 22	2022 23	2023 24
				Actual	Actual	Target	Target
7.1 & 7.2	1. Ensure a high level of City vehicle maintenance	# pieces of rolling stock	Input	210	210	211	211
		# pieces of non-rolling stock	Input	176	176	176	176
		# "services" or work orders completed: Preventive Maintenance Services	Workload	331	210	1,000	1,000
		# "services" or work orders completed: Repairs/Other	Workload	632	355	1,000	1,000
	2. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal health	Average Cost per Vehicle	Efficiency	403	377	400	400
		Average time to complete repairs (hours)	1	1	1	1	1
		Mechanic productivity rate	70%	42.00%	57.00%	65.00%	70.00%

Accomplishments

- See accomplishments for Fleet on pages 52-53.

Fleet Internal Service Fund (504)

Budget Highlights

The FY 2023-24 Proposed Budget of \$613,029, is a decrease of \$14,718, or -2.34%, over the FY 2022-23 Adopted Budget of \$627,747. Significant changes to the FY 2023-24 Proposed Budget include the following:

- 5% Wage increase for General Government employees;
- 30% Workers Compensation and General Liability Insurance premium increases;
- Decrease in Small Tools;
- Proposed Capital purchase, totaling \$18,000:
 - New Tire Machine.



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Fleet Internal Service Fund (504)

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Operating Revenues</u>					
Charges for Services	443,728	451,806	627,747	627,517	613,029
Intergovernmental	4,380	-	-	-	-
Total Operating Revenues	448,108	451,806	627,747	627,517	613,029
TOTAL REVENUES	\$ 448,108	\$ 451,806	\$ 627,747	\$ 627,517	\$ 613,029
EXPENSE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Personnel Services</u>					
Salaries & Wages	281,559	312,290	348,315	348,315	365,639
Benefits	95,292	103,024	95,321	95,061	97,442
Total Personnel Services	376,851	415,314	443,636	443,376	463,081
<u>Operating Expenses</u>					
Professional and Contractual	3,018	1,196	4,500	4,500	4,500
Communications	2,369	3,527	2,460	2,460	2,575
Utilities	6,962	7,485	7,328	7,328	7,843
Rentals and Leases	985	265	1,127	1,127	1,127
Insurance	7,100	7,786	8,479	8,509	10,744
Repairs and Maintenance	41,376	57,893	23,600	27,600	24,100
Operating Supplies	13,075	8,654	29,419	29,419	19,560
Unleaded and Diesel Fuel	6,605	10,681	5,090	5,090	5,700
Vehicle Replacement	11,125	15,454	15,036	15,036	18,009
Other	13,221	19,943	28,800	24,800	30,000
Total Operating Expenses	105,836	132,884	125,839	125,869	124,158
Capital	-	-	45,000	45,000	18,000
<u>Transfers & Reserve</u>					
Transfers to Other Funds	2,790	2,790	2,790	2,790	2,790
Reserve for Contingency	-	-	10,482	10,482	5,000
Total Transfers & Reserve	2,790	2,790	13,272	13,272	7,790
TOTAL EXPENSES	\$ 485,477	\$ 550,988	\$ 627,747	\$ 627,517	\$ 613,029



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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.

This year's budget doesn't include an increase in health benefits costs.



Goals

- 7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

Department Objectives

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.

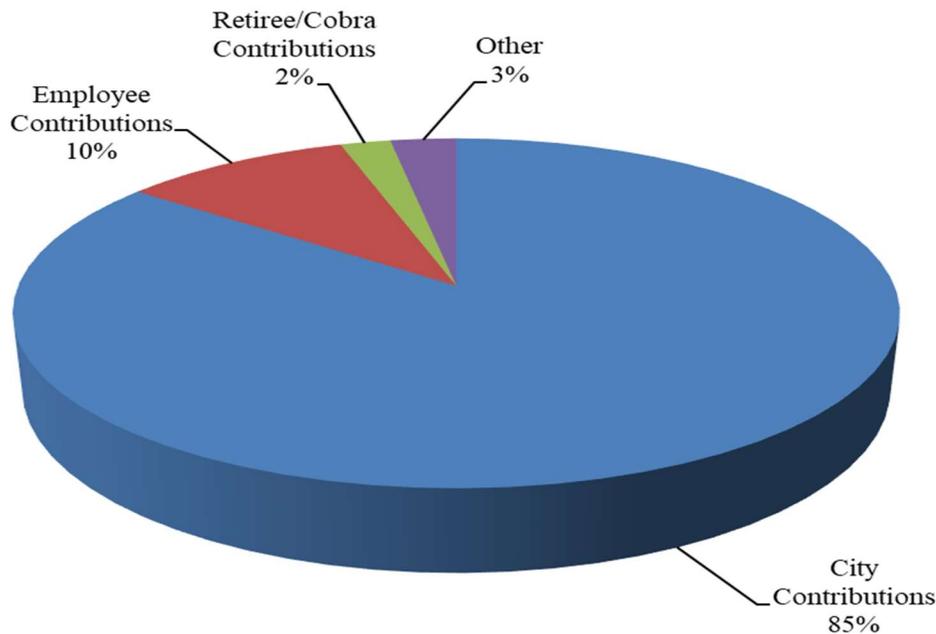
Accomplishments

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

Medical Insurance Fund (510)

Revenue Summary by Major Account Category

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Internal Service Charges					
City Contribution/Employee Health	2,408,489	2,971,295	3,131,678	3,131,678	3,190,194
City Contribution/Dependent Health	1,751,326	1,943,620	1,794,836	1,794,836	1,887,505
Employee Contribution/Dependent Health	600,601	536,403	566,114	566,114	580,818
Retiree/Cobra Contribution	143,489	128,397	153,215	153,215	126,911
Charges for Services - Other	89,502	88,899	95,984	95,984	95,984
Total Internal Service Charges	4,993,407	5,668,614	5,741,827	5,741,827	5,881,412
Non-Operating Revenues					
Interest Earnings	5,903	9,319	5,000	5,000	20,000
Miscellaneous	276,397	346,048	50,000	50,000	50,000
Interfund Transfers	353,085	-	-	-	-
Total Non-Operating Revenues	635,385	355,367	55,000	55,000	70,000
TOTAL REVENUES	\$5,628,792	\$6,023,981	\$5,796,827	\$5,796,827	\$ 5,951,412



Medical Insurance Fund Revenues by Source:	FY 2023 24 Proposed	FY 2022 23 Adopted	Variance
City Contributions	\$ 5,077,699	\$ 4,926,514	\$ 151,185
Employee Contributions	580,818	566,114	14,704
Retiree/Cobra Contributions	126,911	153,215	(26,304)
Other	165,984	150,984	15,000
Total	\$ 5,951,412	\$ 5,796,827	\$ 154,585

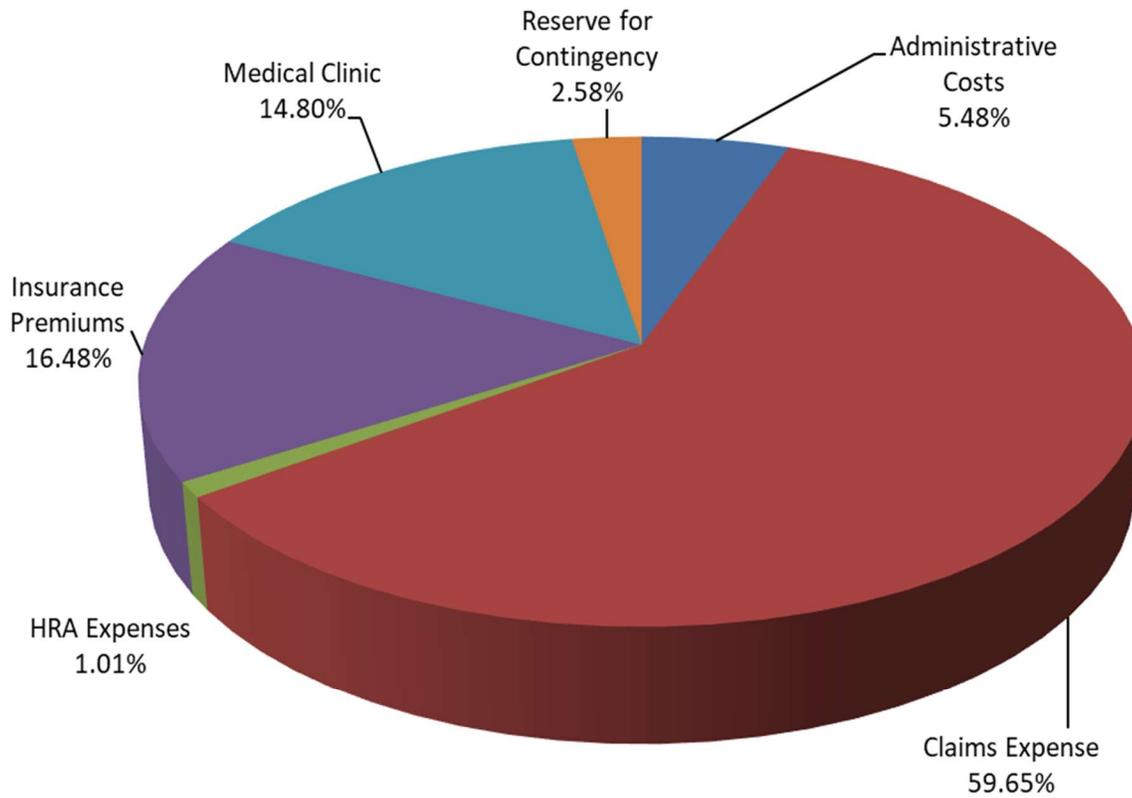
Medical Insurance Fund (510)

Expense Summary by Major Account Category

EXPENSE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
<u>Administrative Costs</u>					
Claims Processing and Administration	277,659	266,299	299,757	299,757	309,103
Accounting/Auditing/Actuary	6,000	14,400	15,000	15,000	15,000
Health Reimbursement Account	29,800	32,372	60,000	60,000	60,000
Contractual Services	1,196	1,204	1,204	1,204	1,210
Other Administrative Expenses	1,199	1,269	862	862	964
Total Administrative Costs	315,854	315,544	376,823	376,823	386,277
<u>Claims Expenses/Liabilities</u>					
Shock Claims	1,177,853	797,268	1,250,000	1,250,000	1,250,000
Pharmacy Benefit Program	17,075	10,625	150,000	150,000	50,000
Inpatient Claims	999,040	754,244	1,000,000	1,000,000	1,000,000
Other Medical Claims	33,518	8,035	102,000	102,000	50,000
Outpatient Claims	58,298	65,054	100,000	100,000	100,000
Pharmacy Claims	303,407	382,296	350,000	350,000	400,000
Specialist Claims	628,624	695,773	550,000	550,000	700,000
IBNR Claims	(32,026)	1,681	-	-	-
Total Claims Expenditures	3,185,789	2,714,976	3,502,000	3,502,000	3,550,000
<u>Insurance Premiums</u>					
Individual Excess Loss & Aggregate	650,304	696,529	932,521	932,521	884,882
Life Insurance	30,267	30,392	32,355	32,355	32,355
Long Term Disability	59,256	59,634	63,629	63,629	63,629
Total Insurance Premiums	739,827	786,555	1,028,505	1,028,505	980,866
<u>Operating Expenses</u>					
Professional and Contractual	487,942	460,504	566,500	566,500	624,260
Communications	4,525	2,525	3,060	3,060	3,038
Utilities	7,518	8,156	7,955	7,955	8,875
Rentals and Leases	247	123	-	-	-
Repairs and Maintenance	-	-	8,500	8,500	-
Operating Supplies	99,202	116,026	185,167	274,167	219,498
Other	39,169	20,351	25,000	25,000	25,000
Total Operating Expenses	638,603	607,685	796,182	885,182	880,671
Capital	-	21,310	-	-	-
<u>Transfers & Reserve</u>					
Reserve for Contingency	-	-	93,317	4,317	153,598
Total Transfers & Reserve	-	-	93,317	4,317	153,598
TOTAL EXPENSES	\$4,880,073	\$4,446,070	\$5,796,827	\$5,796,827	\$ 5,951,412

Medical Insurance Fund (510)

Expense Summary by Major Account Category



Medical Insurance Fund Expenses by Category:	FY 2023 24 Proposed	FY 2022 23 Adopted	Variance
Administrative Costs	\$ 326,277	\$ 316,823	\$ 9,454
Claims Expense	3,550,000	3,502,000	48,000
HRA Expenses	60,000	60,000	-
Insurance Premiums	980,866	1,028,505	(47,639)
Medical Clinic	880,671	796,182	84,489
Reserve for Contingency	153,598	93,317	60,281
Total	\$ 5,951,412	\$ 5,796,827	\$ 154,585

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

7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

Department Objectives

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 49-50.

REVENUE GROUPING	FY 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Non-Operating Revenues					
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 2020 21 Actual	FY 2021 22 Actual	FY 2022 23 Adopted	FY 2022 23 Amended	FY 2023 24 Proposed
Operating Expenses					
Insurance	249,999	250,002	250,000	250,000	250,000
Total Operating Expenses	249,999	250,002	250,000	250,000	250,000
TOTAL EXPENSES	\$ 249,999	\$ 250,002	\$ 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 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.

The City of Oviedo defines a “Capital Expenditure” as the cost(s) associated with permanent additions to the City’s fixed assets which include: acquisition of land, improvements to land, buildings, improvements to buildings, vehicles, machinery, equipment, infrastructure, and other assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital expenditures can be recurring and non-recurring. Recurring expenditures represent the cost(s) associated with items that are purchased on an annual basis, such as computer hardware, vehicles and equipment. Non-recurring expenditures represent the cost(s) associated with items that are not purchased on a regular basis.

At the start of the budget process, departments are directed to complete and submit capital project request forms, in addition to their annual operating budget requests. The forms state a description of the project, estimated costs, justification of the project, funding source and any impact to the annual operating budget. The forms are provided to the Finance/Budget Department for review. A CIP prioritization meeting is set up to review all submitted CIP requests for funding in the upcoming budget year. The CIP prioritization team includes the City Manager, Assistant City Manager, City Departments Directors and the 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.

The Capital Budget is not a separate document and the process runs concurrently with the annual operating budget process. The City Council adopts the Ten-Year Capital Plan as part of the annual budget process. The first year of the Plan is formally adopted as the Capital Budget for the current year. The City’s Adopted Ten-Year Capital Improvements Program identifies an investment of \$234 million for infrastructure and community improvements of which \$70 million is requested for FY 2023-24.

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

The Capital Improvement Program (CIP) is systemized in the following manner: **Summary section** that provides a general overview of major project categories and includes the following summary schedules: Ten-Year Summary by Fund, Ten-Year Expenditure by Fund, Funded FY2023-24 CIP and Capital Outlay; **Ten-Year CIP Detail section** that includes schedules of project requests for the current year and the following nine years, organized by fund. All items that have been funded in the current year are denoted with an “*F*” and a copy of the CIP request forms is included. Forms are not required for capital outlay requests; **Ten-Year CIP Operating Impact section** that summarizes the impacts of non-recurring capital projects on current and future operating budgets.

Many of the Capital Improvement Program projects are not completed within one year. Consequently, these projects and programs are re-budgeted with carryforward funds until completion. The “Ten-Year CIP Detail” schedules provide information on uncommitted appropriations from prior years. The inclusion of this information aims to show a more comprehensive picture of the active projects, both old and new.

Below are highlights of projects within the major project categories and their relationship to the Strategic Plan.

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 proposed for funding with the FY 2023-24 Proposed Budget include: Replacement of EMS Cardiac Monitors; Thorguard replacement; City Hall Annex Fire Alarm System Replacement and various public safety and recreation and parks related capital outlay items.



Strategic Focus Area: Safety and Security

Goal: 4.1 Be one of the safest communities in the region.

- CIP Project: EMS Cardiac Monitors replacement, \$75,000



Strategic Focus Area: Recreation Arts and Culture

Goal: 5.1 Execute and update the Recreation Master Plan.

- CIP Project: Thorguard Replacement, \$38,000
- CIP Project: City Hall Annex Fire Alarm System Replacement, \$78,000

Community Redevelopment Agency (CRA) Fund Projects

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.



Strategic Focus Area: Natural and Built Systems

Goal: 1.2 Ensure that the infrastructure meets the capacity of the City.

- CIP Project: Lift Station #7 relocation, \$587,093

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact



Strategic Focus Area: Community Character

Goal: 6.1 Develop a more uniquely identifiable and attractive city.

- CIP Project: Geneva Drive to SR434 Connector, \$725,000

Impact Fee Funds Projects

Fund 101: The Administrative Facilities Impact Fee Fund is funding one-fourth (1/4) of the Impact Fee Study project, \$171,000.

Fund 107: The Police Impact Fee Fund is funding one-fourth (1/4) of the Impact Fee Study project, \$171,000.

Fund 108: The Fire Impact Fee Fund is funding one-fourth (1/4) of the Impact Fee Study project, \$171,000.

Fund 109: The Recreation & Parks Impact Fee Fund is funding one-fourth (1/4) of the Impact Fee study project, \$171,000. In addition, the following Recreation & Parks projects are proposed:



Strategic Focus Area: Recreation Arts and Culture

Goal: 5.1 Execute and update the Recreation Master Plan.

- CIP Project: Shane Kelly Park FCT Management Plan, \$350,000
- CIP Project: Boston Hill Park Master Plan, \$350,000

Transportation Improvements

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: Mobility and Transportation

Goal: 2.1 Continue implementing transportation master plan.

- CIP Project: Mitchell Hammock Road (MHR) turn lane at Alafaya Woods, \$135,000
- CIP Project: Lockwood/MHR Turn Lane Improvements, \$325,500

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 2023-24 Proposed CIP includes:



Strategic Focus Area: Mobility and Transportation

Goal: 2.1 Continue implementing transportation master plan

- CIP Project: Annual Road Resurfacing, \$250,000
- CIP Project: Traffic Calming Misc., \$75,000
- CIP Project: Alexandria Boulevard Repair, \$80,000
- CIP Project: Traffic Studies, \$50,000
- CIP Project: East Chapman Traffic Study design, \$50,000
- CIP Project: Sterling Parkway Traffic Calming design, \$20,000

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

Fund 150: The Street Light Fund is a special revenue fund created to segregate projects funded by the street light assessment. The FY 2023-24 Proposed Budget includes the following project:



Strategic Focus Area/Goal: Safety and Security

Goal: 1.4 Maintain public health protections.

- CIP Projects: New Lighting Poles and Fixtures, \$126,235

Vehicle Replacement Fund

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 major expenses proposed for this fund for FY 2023-24 are:



Strategic Focus Area/Goal: Safety and Security

Goal: 4.1 Be one of the safest communities in the region.

- CIP Projects: Police, Public Works, Recreation and Parks, and Fleet Maintenance vehicle replacements, \$1,000,000

Fund 304: Projects proposed for funding by the Third Generation Sales Tax Fund for FY 2023-24 include:



Strategic Focus Area: Mobility and Transportation

Goal: 2.1 Continue implementing transportation master plan

- CIP Project: Annual sidewalk and curbing maintenance, \$300,000
- CIP Project: Annual Road Resurfacing, \$1,000,000
- CIP Project: Lockwood Rd Improvement Project, \$100,000
- CIP Project: Lockwood/Old Lockwood Improvements, \$120,000
- CIP Project: Lockwood/CR426 Traffic Signal design, \$150,000
- CIP Project: Sidewalk Improvements near Oviedo High School design, \$50,000
- CIP Project: MHR Corridor Improvement design, \$200,000

Goal: 2.2 Promote connections to regional multi-modal systems.

- CIP Project: Ekena Green Entrance Engineering study, \$50,000
- CIP Project: Boston Hill Pedestrian crossing construction, \$300,000

Technology Improvement Fund

Fund 320: The major expenses for this fund are the replacement of City owned computers, servers, and other technological equipment. FY2023-24 proposed projects include: annual desktop computer, Genetec Server replacement; Dell server replacement; SIEM. The following CIP project is proposed for funding:



Strategic Focus Area: High Performance Government

Goal: 7.2 Provide high quality, affordable services.

- CIP Project: Time Management System Upgrade, 127,700

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

Water and Wastewater Utility Improvements and Vehicles & Equipment

Fund 401: Proposed for funding by the Water/Wastewater Operating Fund are various projects as depicted below:



Strategic Focus Area: Natural and Built Systems

Goal: 1.4 Maintain public health protections.

- CIP Project: Disk Filters, 800,000
- CIP Project: Business Processing Map, \$50,000
- CIP Project: OWRP Permit, \$50,000

Goal: 1.2 Ensure that the infrastructure meets the capacity of the City.

- CIP Project: WMHWTP Improvements, 2018, \$200,000
- CIP Project: Long Acres Force Main Improvement, \$75,000
- CIP Project: WMHWTP Fluoride and Ammonia Skid, \$170,000

Fund 406: The renewal and replacement fund expenditures for FY 2023-24 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: 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; generator replacements; 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 expenses for this fund for FY 2023-24 are: one (1) Crane truck; one (1) F-250 Utility truck; two (2) pumps for Utilities; one (1) Cat excavator for Utilities; and one (1) Sweeper truck for Stormwater. Operating impacts include decreased maintenance costs as older vehicles are disposed of from the City's fleet.



Strategic Focus Area/Goal: Safety and Security

Goal: 1.4 Maintain public health protections.

- CIP Projects: Utility and Stormwater vehicle replacements, \$890,000

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

Fund 408: The following projects are considered capital expansion and are funded from the Water Impact Fee Fund (408).



Strategic Focus Area: Natural and Built Systems

Goal: 1.2 *Ensure that the infrastructure meets the capacity of the City*

- CIP Project: WMHWTP High Service Pump, \$150,000

In addition, replacement of new meters is funded with Water Impact Fee Fund (408)

Fund 409: The following projects are considered capital expansion and are funded from the Wastewater Impact Fee Fund (409).



Strategic Focus Area: Natural and Built Systems

Goal: 1.2 *Ensure that the infrastructure meets the capacity of the City*

- CIP Project: OWRF Screw Press Pump, \$150,000

Stormwater System Improvements

Fund 410: Stormwater projects address infrastructure deficiency and maintenance issues as a result of the aging infrastructure. Included in the FY 2023-24 Proposed CIP are the projects listed below:



Strategic Focus Area/Goal: Natural and Built Systems

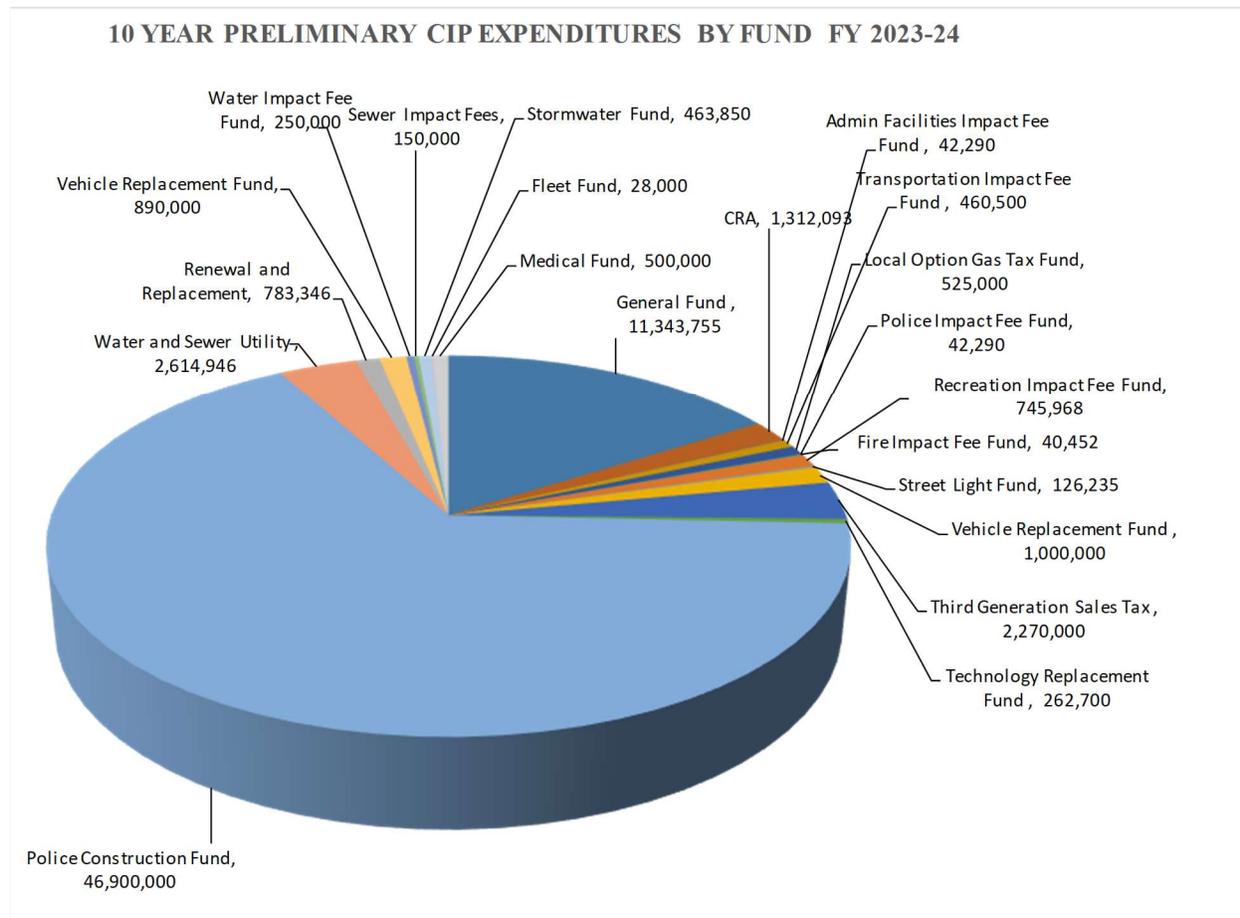
Goal: 1.2 *Ensure that the infrastructure meets the capacity of the City*

- CIP Project: Stormwater Masterplan Improvement Projects, \$110,150
- CIP Project: Pipelining, \$150,000
- CIP Project: Best Management Practice Improvements, \$30,200
- CIP Project: Sweetwater Creek Restoration Master Plan, \$75,000
- CIP Project: Flood forecasting – Big and Little Econ River, \$30,000

Ten Year CIP Summary by Fund

Total Government Expenditure Summary

10 YEAR CIP EXPENDITURES BY FUND					
		FY 2023-24	% of Total	10 Year Outlook	% of Total
001	General Fund	11,343,755	16.03%	29,688,399	12.64%
015	CRA	1,312,093	1.85%	3,538,742	1.51%
101	Admin Facilities Impact Fee Fund	42,290	0.06%	42,290	0.02%
102	Transportation Impact Fee Fund	460,500	0.65%	1,806,275	0.77%
105	Local Option Gas Tax Fund	525,000	0.74%	4,480,400	1.91%
107	Police Impact Fee Fund	42,290	0.06%	42,290	0.02%
108	Fire Impact Fee Fund	40,452	0.06%	40,452	0.02%
109	Recreation Impact Fee Fund	745,968	1.05%	1,295,968	0.55%
150	Street Light Fund	126,235	0.18%	381,599	0.16%
302	Vehicle Replacement Fund	1,000,000	1.41%	21,146,000	9.00%
304	Third Generation Sales Tax	2,270,000	3.21%	39,554,000	16.84%
320	Technology Replacement Fund	262,700	0.37%	1,272,700	0.54%
346	Police Construction Fund	46,900,000	66.29%	46,900,000	19.97%
401	Water and Sewer Utility	2,614,946	3.70%	50,239,946	21.39%
406	Renewal and Replacement	783,346	1.11%	783,346	0.33%
407	Vehicle Replacement Fund	890,000	1.26%	8,106,000	3.45%
408	Water Impact Fee Fund	250,000	0.35%	1,150,000	0.49%
409	Sewer Impact Fees	150,000	0.21%	150,000	0.06%
410	Stormwater Fund	463,850	0.66%	23,744,245	10.11%
504	Fleet Fund	28,000	0.04%	28,000	0.01%
510	Medical Fund	500,000	0.71%	500,000	0.21%
Total		70,751,425	100%	234,890,652	100%



Ten Year CIP Expenditure by Fund

Total Government Expenditure Summary

CIP SUMMARY	FY 23/24 Proposed	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 29 33 Projected	Total
Grand Total	\$ 70,751,425	\$ 29,819,206	\$ 39,164,652	\$ 14,195,534	\$ 14,594,521	\$ 66,365,314	\$234,890,652
USE OF FUNDS							
General Fund	59,114,755	3,708,700	2,722,375	1,970,881	2,108,775	8,383,913	78,009,399
Development Services	346,000	175,000	-	-	-	-	521,000
Fire	8,101,130	372,500	55,125	82,881	70,775	1,035,613	9,718,024
Police	47,076,625	151,900	454,250	138,000	258,000	524,500	48,603,275
Recreation and Parks	3,591,000	3,009,300	2,213,000	1,750,000	1,780,000	6,823,800	19,167,100
CRA	1,312,093	1,848,865	101,750	85,000	191,034	-	3,538,742
Transportation Impact Fee Fund	460,500	1,345,775	-	-	-	-	1,806,275
Local Option Gas Tax Fund	525,000	375,000	586,400	375,000	375,000	2,244,000	4,480,400
Street Light Fund	126,235	120,386	134,978	-	-	-	381,599
Vehicle Replacement Fund-Gen Gov	1,000,000	5,627,000	1,500,000	2,100,000	1,610,000	9,309,000	21,146,000
3rd Generation Sales Tax Fund	2,270,000	4,150,000	3,100,000	1,700,000	4,534,000	23,800,000	39,554,000
Technology Replacement Fund	262,700	190,000	105,000	450,000	120,000	145,000	1,272,700
Utility Funds	4,283,292	6,677,000	27,070,000	4,094,000	3,415,000	11,255,000	56,794,292
Stormwater Fund	868,850	5,776,480	3,844,149	3,420,653	2,240,712	11,228,401	27,379,245
Fleet Fund	28,000	-	-	-	-	-	28,000
Medical Fund	500,000	-	-	-	-	-	500,000

CIP SUMMARY	FY 23/24 Proposed	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 29 33 Projected	Total
Grand Total	\$ 70,751,425	\$ 29,819,206	\$ 39,164,652	\$ 14,195,534	\$ 14,594,521	\$ 66,365,314	\$234,890,652
SOURCE OF FUNDS							
General Fund (001)	11,343,755	3,158,700	2,722,375	1,970,881	2,108,775	8,383,913	29,688,399
CRA Fund (015)	1,312,093	1,848,865	101,750	85,000	191,034	-	3,538,742
Admin Facilities Impact Fee Fund (101)	42,290	-	-	-	-	-	42,290
Transportation Impact Fee Fund (102)	460,500	1,345,775	-	-	-	-	1,806,275
Local Option Gas Tax Fund (105)	525,000	375,000	586,400	375,000	375,000	2,244,000	4,480,400
Police Impact Fee Fund (107)	42,290	-	-	-	-	-	42,290
Fire Impact Fee Fund (108)	40,452	-	-	-	-	-	40,452
Recreation Impact Fee Fund (109)	745,968	550,000	-	-	-	-	1,295,968
Street Light Fund (150)	126,235	120,386	134,978	-	-	-	381,599
Vehicle Replacement Fund (302)	1,000,000	5,627,000	1,500,000	2,100,000	1,610,000	9,309,000	21,146,000
Third Generation Sales Tax (304)	2,270,000	4,150,000	3,100,000	1,700,000	4,534,000	23,800,000	39,554,000
Technology Replacement Fund (320)	262,700	190,000	105,000	450,000	120,000	145,000	1,272,700
Police Construction Fund (346)	46,900,000	-	-	-	-	-	46,900,000
Water and Sewer Utility (401)	2,364,946	5,585,000	4,145,000	1,910,000	1,810,000	9,250,000	25,064,946
Renewal and Replacement (406)	783,346	-	-	-	-	-	783,346
Vehicle Replacement Fund (407)	890,000	1,877,000	1,210,000	659,000	470,000	3,000,000	8,106,000
Water Impact Fee Fund (408)	250,000	100,000	100,000	100,000	100,000	500,000	1,150,000
Sewer Impact Fee Fund (409)	150,000	-	-	-	-	-	150,000
Stormwater Fund (410)	463,850	3,191,480	3,459,149	2,770,000	2,025,712	9,733,401	21,643,592
Fleet Fund (504)	28,000	-	-	-	-	-	28,000
Medical Fund (510)	500,000	-	-	-	-	-	500,000
Grant	250,000	-	-	-	-	-	250,000
New Debt - Utilities	-	-	22,000,000	1,675,000	1,250,000	-	24,925,000
New Debt - Stormwater	-	1,700,000	-	400,653	-	-	2,100,653

Funded FY 2023-24 CIP and Capital Outlay

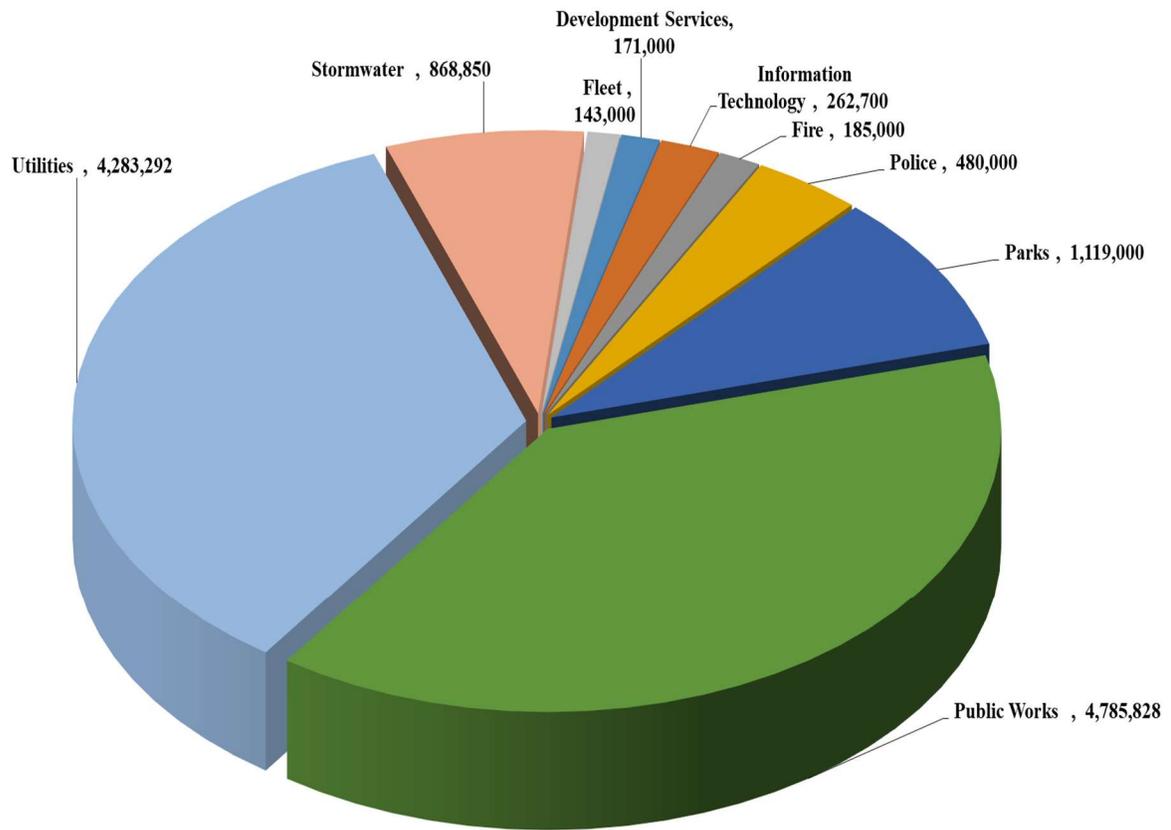
Total Government Summary by Department and Funding Source

2023 24 FUNDED CIP AND CAPITAL OUTLAY BY DEPARTMENT													
Pri. Type [1]	Department	Gen Fund	CRA	Gas Tax Fund	Impact Fee Funds	Street Ligh Fund	Veh Repl Fund	3rd Gen Sales Tax Fund	Tech Improv Fund	Utility Funds [2]	Stormwt Fund	Fleet	TOTAL
	Development Services	-	-	-	171,000	-	-	-	-	-	-	-	171,000
	Impact Fee Study	-	-	-	171,000	-	-	-	-	-	-	-	171,000
	Information Technology	-	-	-	-	-	-	-	262,700	-	-	-	262,700
CIP	Time Management System Upgrade	-	-	-	-	-	-	-	127,700	-	-	-	127,700
CO	Desktop computer replacement	-	-	-	-	-	-	-	75,000	-	-	-	75,000
CO	Genetec Server replacement	-	-	-	-	-	-	-	25,000	-	-	-	25,000
CO	Dell server replacement	-	-	-	-	-	-	-	20,000	-	-	-	20,000
CO	SIEM	-	-	-	-	-	-	-	15,000	-	-	-	15,000
	Fire	185,000	-	-	-	-	-	-	-	-	-	-	185,000
CIP	E.M.S. Cardiac Monitors	75,000	-	-	-	-	-	-	-	-	-	-	75,000
CO	Vehicle/Machinery Extrication Equip	60,000	-	-	-	-	-	-	-	-	-	-	60,000
CO	800 Portable Radios	50,000	-	-	-	-	-	-	-	-	-	-	50,000
	Police	-	-	-	-	-	480,000	-	-	-	-	-	480,000
CO	Police Vehicle/Equip Repl	-	-	-	-	-	480,000	-	-	-	-	-	480,000
	Parks	116,000	-	-	700,000	-	303,000	-	-	-	-	-	1,119,000
CIP	Shane Kelly Park FCT Management Plan	-	-	-	350,000	-	-	-	-	-	-	-	350,000
CIP	Boston Hill Park Master Plan	-	-	-	350,000	-	-	-	-	-	-	-	350,000
CIP	Thorguard Replacement	38,000	-	-	-	-	-	-	-	-	-	-	38,000
CIP	City Hall Annex Fire Alarm System Replacement	78,000	-	-	-	-	-	-	-	-	-	-	78,000
CO	Recreation & Parks Vehicle/Equip Repl	-	-	-	-	-	303,000	-	-	-	-	-	303,000
	Public Works	-	1,312,093	525,000	460,500	126,235	92,000	2,270,000	-	-	-	-	4,785,828
CIP	Lift Station #7 Relocation	-	587,093	-	-	-	-	-	-	-	-	-	587,093
CIP	Geneva Drive To SR434 Connector	-	725,000	-	-	-	-	-	-	-	-	-	725,000
	M.H.R. W.B Turn Ln At Alafiya Woods	-	-	-	135,000	-	-	-	-	-	-	-	135,000
CIP	Lockwood/M.H.R. Turn Ln Imp	-	-	-	325,500	-	-	-	-	-	-	-	325,500
	Annual Road Resurfacing	-	-	250,000	-	-	-	-	-	-	-	-	250,000
CIP	Traffic Calming Misc.	-	-	75,000	-	-	-	-	-	-	-	-	75,000
CIP	Alexandria Boulevard Repair	-	-	80,000	-	-	-	-	-	-	-	-	80,000
CIP	Traffic Studies	-	-	50,000	-	-	-	-	-	-	-	-	50,000
CIP	East Chapman Road Traffic Study	-	-	50,000	-	-	-	-	-	-	-	-	50,000
CIP	Sterling Parkway Traffic Calming	-	-	20,000	-	-	-	-	-	-	-	-	20,000
	New Lighting Poles And Fixtures	-	-	-	-	126,235	-	-	-	-	-	-	126,235
	Public Works Vehicle/Equip Repl	-	-	-	-	-	92,000	-	-	-	-	-	92,000
CIP	Annual Sidewalk And Curbing Maint	-	-	-	-	-	-	300,000	-	-	-	-	300,000
CIP	Annual Road Resurfacing	-	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
CIP	Lockwood Road Improvement Project	-	-	-	-	-	-	100,000	-	-	-	-	100,000
CIP	Lockwood/Old Lockwood Improvements	-	-	-	-	-	-	120,000	-	-	-	-	120,000
CIP	Lockwood Blvd/C.R. 426 Traffic Signal	-	-	-	-	-	-	150,000	-	-	-	-	150,000
CIP	Ekana Green Entrance - Eng Study	-	-	-	-	-	-	50,000	-	-	-	-	50,000
CIP	Boston Hill Pedestrian Crossing	-	-	-	-	-	-	300,000	-	-	-	-	300,000
CIP	Sidewalk Improvements Near Oviedo High Schoo	-	-	-	-	-	-	50,000	-	-	-	-	50,000
CIP	M.H.R. Corridor Improvement	-	-	-	-	-	-	200,000	-	-	-	-	200,000
	Utilities	-	-	-	-	-	-	-	4,283,292	-	-	-	4,283,292
CIP	W.M.H.W.T.P. Improvements 2018	-	-	-	-	-	-	-	200,000	-	-	-	200,000
CIP	Long Acres Force Main Imprv	-	-	-	-	-	-	-	75,000	-	-	-	75,000
CIP	Disk Filters	-	-	-	-	-	-	-	800,000	-	-	-	800,000
CIP	Business Processing Map	-	-	-	-	-	-	-	50,000	-	-	-	50,000
CIP	Renewal And Replacement	-	-	-	-	-	-	-	1,803,292	-	-	-	1,803,292
CIP	Septic To Sewer Study	-	-	-	-	-	-	-	250,000	-	-	-	250,000
CIP	O.W.R.F Permit	-	-	-	-	-	-	-	50,000	-	-	-	50,000
CIP	O.W.R.F. Screw Press Pump	-	-	-	-	-	-	-	150,000	-	-	-	150,000
CIP	W.M.H.W.T.P. High Service Pump	-	-	-	-	-	-	-	150,000	-	-	-	150,000
CIP	W.M.H.W.T.P. Floride And Ammonia Skid	-	-	-	-	-	-	-	170,000	-	-	-	170,000
CO	Vehicle Replacement (Utilities)	-	-	-	-	-	-	-	485,000	-	-	-	485,000
CO	New Water Meters	-	-	-	-	-	-	-	100,000	-	-	-	100,000
	Stormwater	-	-	-	-	-	-	-	405,000	463,850	-	-	868,850
CIP	Stormwater Masterplan Improvement Projects	-	-	-	-	-	-	-	-	110,150	-	-	110,150
CIP	Pipelining	-	-	-	-	-	-	-	-	150,000	-	-	150,000
CIP	Best Management Practice Improvements	-	-	-	-	-	-	-	-	30,200	-	-	30,200
CIP	Sweetwater Creek Restoration Master Plan	-	-	-	-	-	-	-	-	75,000	-	-	75,000
CIP	Flood Forecasting - Big And Little Econ Rivers	-	-	-	-	-	-	-	-	98,500	-	-	98,500
CO	Vehicle Replacements (Stormwater)	-	-	-	-	-	-	-	405,000	-	-	-	405,000
	Fleet	-	-	-	-	-	125,000	-	-	-	-	18,000	143,000
	Tire Changing Machine - New	-	-	-	-	-	-	-	-	-	-	18,000	18,000
	Fleet Vehicle/Equip Replacement	-	-	-	-	-	125,000	-	-	-	-	-	125,000
	TOTAL	301,000	1,312,093	525,000	1,331,500	126,235	1,000,000	2,270,000	262,700	4,688,292	463,850	18,000	12,298,670

Funded FY 2023-24 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) – Development Services

DEVELOPMENT SERVICES DEPARTMENT GENERAL FUND 001								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations FY2022-23[1]	Appropriations FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
Sustainability Plan	-	175,000	175,000	-	-	-	-	350,000
F Impact Fee Study	-	171,000	-	-	-	-	-	171,000
Land Developemnt Code Update	229,740	-	-	-	-	-	-	-
Capital Outlay [3]								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	229,740	346,000	175,000					521,000
Source of Funds								
General Fund	229,740	175,000	175,000	-	-	-	-	350,000
Impact Fees		171,000	-	-	-	-	-	171,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	229,740	346,000	175,000					521,000

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

General Fund (001) – Development Services

CAPITAL IMPROVEMENT PROGRAM DETAIL

IMPACT FEE STUDY

Department:	Development Services	Division:	Devel Administration	Project #:	N/A
Location:				Priority:	High
Project Status:	New				
Focus Area	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Goal:	High Performance Government	Element	Capital Improvements	Goal:	8.1 Maintain a financially feasible plan
Objective:	7.1 Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational			Objective:	Coordination between Land Development and Capital
	High levels of customer service, productivity, and efficiency				

DESCRIPTION/JUSTIFICATION
<p>The Code of Ordinances Sec 28-12 establishes that at least once every 5 years, the City shall update the technical report for updating impact fees, which provides the basis for the impact fees imposed by the City for new development. The last technical report was approved in 2019. In 2024, the City is due to approve a new technical study. The impact fee technical study being requested is going to cover recreation, administrative facilities, fire and police impact fees. Transportation impact fees will be replaced by mobility fees and are covered in a separate study already funded in fiscal year 22/23 and under review.</p>

IMPACT FEE

One-time charge

Fund the cost of infrastructure in growing communities



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	171,000	-	-	-	-	-	-	-	-	-	171,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 171,000	\$ -	\$ 171,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Impact Fees	-	171,000	-	-	-	-	-	-	-	-	-	171,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 171,000	\$ -	\$ 171,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP

General Fund (001) – Fire

FIRE DEPARTMENT GENERAL FUND 001								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations FY2022-23 ^[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
F E.M.S. Cardiac Monitors	-	75,000	-	-	-	-	279,000	354,000
Wildland Fire Apparatus	-	286,130	-	-	-	-	-	286,130
Public Safety Police/Fire Training Fac	-	7,000,000	-	-	-	-	-	7,000,000
Apparatus Storage	-	75,000	-	-	-	-	-	75,000
Station Signage	-	70,000	-	-	-	-	-	70,000
Fire Station 46 And 48 Renovations	-	460,000	320,000	-	-	-	-	780,000
Capital Outlay [3]								
F Vehicle/Machinery Extrication Equip	-	60,000	-	-	-	-	45,000	105,000
F 800 Portable Radios	-	50,000	52,500	55,125	57,881	60,775	352,613	628,894
Training Fire Hydrant	-	15,000	-	-	-	-	-	15,000
Double Axle Flatbed Trailer	-	10,000	-	-	-	-	-	10,000
Ballistic Body Armor/SAVE	-	-	-	-	25,000	-	30,000	55,000
SCBA Fit Testing Equipment	-	-	-	-	-	-	11,000	11,000
AED's	-	-	-	-	-	10,000	20,000	30,000
SCBA Replacement Program	-	-	-	-	-	-	298,000	298,000
Total Capital Budgets		8,101,130	372,500	55,125	82,881	70,775	1,035,613	9,718,024
Source of Funds								
General Fund	-	8,101,130	372,500	55,125	82,881	70,775	1,035,613	9,718,024
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds		8,101,130	372,500	55,125	82,881	70,775	1,035,613	9,718,024

Notes:

^[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

^[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

^[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

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 CR 419			Priority:	Low
Project Status:	Replacement				
Focus Area	<u>Strategic Plan</u>			Comprehensive Plan	
Goal:	Safety and Security			Element	Capital Improvemnts
	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Provision of Public Facilities

DESCRIPTION/JUSTIFICATION

This project is for the replacement of a total of two (2) Defibrillator/Monitor units over three fiscal years at a unit cost of \$37,500.00 ea. Three (3) units were 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.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	75,000	-	-	-	-	120,000	79,000	80,000	-	-	354,000
Total Project Costs	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 79,000	\$ 80,000	\$ -	\$ -	\$ 354,000

Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
General Fund	-	75,000	-	-	-	-	120,000	79,000	80,000	-	-	354,000
Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 79,000	\$ 80,000	\$ -	\$ -	\$ 354,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	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]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23 [1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
New Public Safety Building	-	46,900,000	-	-	-	-	-	46,900,000
Incident Comand Trailer	-	-	-	-	-	110,000	-	110,000
Keytrack System	-	-	-	35,000	-	-	-	35,000
Capital Outlay [3]								
License Plate Readers	-	78,620	33,000	33,000	33,000	33,000	-	210,620
Replacement of Lasers/Radars	-	25,000	35,000	-	-	-	-	60,000
Cabinets/Countertops/Installation	-	18,720	-	-	-	-	-	18,720
Replacement Evidence Refrigerator	-	17,785	-	-	-	-	10,000	27,785
Patrol Rifles	-	11,000	11,000	-	-	-	-	22,000
Ballistic Shield	-	10,000	-	-	-	18,000	20,000	48,000
Mobile Transportation Devices	-	9,000	-	10,000	-	-	11,000	30,000
AED Replacement Pads & Batteries	-	6,500	6,500	7,000	7,000	7,000	38,500	72,500
SRT vests	-	-	-	-	-	61,000	-	61,000
Speed Measurement Trailer	-	-	10,000	-	-	10,000	-	20,000
Replacement K9's	-	-	-	-	38,000	19,000	-	57,000
Community Patrol Furniture & Fixture	-	-	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	-	-	-	330,000	-	-	350,000	680,000
Armored Plates (Patrol Rifle Vest)	-	-	-	-	-	-	35,000	35,000
								-
Total Capital Budgets		47,076,625	151,900	454,250	138,000	258,000	524,500	48,603,275
Source of Funds								
General Fund		176,625	151,900	454,250	138,000	258,000	524,500	1,703,275
Police Impact Fees		-	-	-	-	-	-	-
Police Construction fund		46,900,000	-	-	-	-	-	46,900,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds		47,076,625	151,900	454,250	138,000	258,000	524,500	48,603,275

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Parks

RECREATION AND PARKS DEPARTMENT GENERAL FUND 001								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations	Appropriation:						
	FY2022-23 ^[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
F Shane Kelly Park FCT Management Plan	-	350,000	50,000	105,000	-	-	-	505,000
New Master Plan Consultant	-	225,000	-	-	-	-	-	225,000
Riverside Skate Park Building	-	180,000	-	-	-	-	-	180,000
Musco Lighting - Led Upgrade	-	140,000	250,000	425,000	-	-	-	815,000
Big Kahuna Pool Deck Shade Extension	-	45,000	45,000	-	-	-	-	90,000
F Boston Hill Park Master Plan	-	350,000	350,000	-	-	-	-	700,000
H.V.A.C. Renewal And Replacement	-	175,000	85,300	21,000	14,000	-	71,300	366,600
Artificial Turf Maintenance	-	80,000	75,000	175,000	950,000	950,000	3,350,000	5,580,000
Sport Field Renovations	-	500,000	500,000	500,000	250,000	250,000	2,200,000	4,200,000
Round Lake Park North Tennis Ct Rebuild	-	135,000	-	-	-	-	-	135,000
F Thorguard Replacement	-	38,000	38,000	-	-	-	-	76,000
Riverside Pool Sand Filter Replacement	-	80,000	-	-	-	-	-	80,000
City Hall 2Nd Floor Restroom Renovations	-	25,000	-	-	-	-	-	25,000
City Hall Building Envelope Study	-	35,000	-	-	-	-	-	35,000
City Hall Campus Hvac Study	-	50,000	-	-	-	-	-	50,000
City Hall Annex 2Nd Floor Renovations	-	115,000	-	-	-	-	-	115,000
Work Order System	-	95,000	-	-	-	-	-	95,000
Center Lake Fountain Refurbishment	-	35,000	-	-	-	-	-	35,000
Water Slide Demo/Water Feature Repl	-	300,000	-	-	-	-	-	300,000
F City Hall Annex Fire Alarm System Repl	-	78,000	-	-	-	-	-	78,000
Long Lake Park/Stubbs Property	-	-	500,000	-	200,000	-	-	700,000
Riverwoods Park Fct Management Plan	-	-	150,000	100,000	80,000	-	-	330,000
Pavilion Replacement	-	-	35,000	35,000	35,000	35,000	105,000	245,000
Trails/Park-To-Park Trails	-	-	250,000	-	-	250,000	-	500,000
Sweetwater Park Master Plan	-	-	250,000	250,000	-	-	-	500,000
Outdoor Restroom Renovations	-	-	35,000	35,000	-	-	-	70,000
Shade Structures	-	-	50,000	-	-	-	-	50,000
Playground Structure / P.I.P.	-	-	-	250,000	125,000	225,000	125,000	725,000
Aquatic Pool/Pad Resurfacing	-	-	-	-	-	-	210,000	210,000
Capital Outlay [3]	-	-	-	-	-	-	-	-
Riverside Lockers	-	40,000	-	-	-	-	-	40,000
Rotary Top Dresser	-	25,000	-	-	-	-	-	25,000
Towable Generators/light tower	-	20,000	-	-	-	-	-	20,000
Splash Pad Sequencer	-	20,000	-	-	-	-	-	20,000
Storage Shed-Big Kahuna Pool Deck	-	15,000	-	-	-	-	-	15,000
Steel Safety Bollards for parks	-	15,000	-	-	-	-	-	15,000
Pool Vacuum	-	15,000	-	-	-	-	-	15,000
BARD HVAC Rpl	-	15,000	15,000	15,000	15,000	15,000	15,000	90,000
HVAC System OSC Concession Stand 3	-	15,000	-	-	-	-	-	15,000
Recreation Ice Machines	-	6,500	6,500	6,500	6,500	6,500	32,500	65,000
City Facility Ice Machines	-	6,500	6,500	6,500	6,500	6,500	32,500	65,000
BB Goal Replacement (Parks)	-	34,000	34,000	-	68,000	-	102,000	238,000
City Facility Door Replacement	-	308,000	155,000	128,000	-	20,000	400,000	1,011,000
Scoreboard Replacement	-	25,000	25,000	65,000	-	-	137,500	252,500
Gym Fitness Equipment-Strength	-	-	75,000	-	-	-	-	75,000
Gym Fitness Equipment-Cardio	-	-	-	75,000	-	-	-	75,000
CLP Swan Boat Replacement	-	-	-	21,000	-	-	-	21,000
Splash Pad UV System	-	-	14,000	-	-	-	-	14,000
Daktronics Video/Sound Upgr	-	-	15,000	-	-	15,000	15,000	45,000
RS pool heater replacement	-	-	-	-	-	7,000	28,000	35,000
Total Capital Budgets		3,591,000	3,009,300	2,213,000	1,750,000	1,780,000	6,823,800	19,167,100
Source of Funds								
General Fund	-	2,891,000	2,459,300	2,213,000	1,750,000	1,780,000	6,823,800	17,917,100
Rec Impact Fee	-	700,000	550,000	-	-	-	-	1,250,000
New Debt	-	-	-	-	-	-	-	-
Total Capital Budgets		3,591,000	3,009,300	2,213,000	1,750,000	1,780,000	6,823,800	19,167,100

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

General Fund (001) – Parks

CAPITAL IMPROVEMENT PROGRAM DETAIL

SHANE KELLY PARK FCT MANAGEMENT PLAN

Department:	Recreation and Parks	Division:	Parks Administration	Project #:	N/A
Location:	Shane Kelly Park			Priority:	High
Project Status:	New				
Focus Area:	<u>Strategic Plan</u> Recreation Arts and Culture			<u>Comprehensive Plan</u> Element: Recreation and open space	
Goal:	5.1 Execute and update the Recreation Master Plan.		Goal: 6.1 Provide and maintain recreation and open space		
Objective:	Execute and update the Recreation Master Plan		Objective: Provision of adequate recreation and open space		

DESCRIPTION/JUSTIFICATION			
Shane Kelly Park FCT Management Plan. Cost includes \$5,000 each year for the removal of invasive plants. The City needs to meet the Florida Communities Trust (FCT) Management obligation per the City's grant plan for acquisition of the property. Playground and Bathroom and Floating Dock/Pier are additions to the park and would qualify for use of impact fees. The multi-purpose fields would be a renovation project.			
Playground & Bathroom	FY 2023/24	\$	350,000
Floating dock/pier	FY 2024/25	\$	50,000
Multi-purpose fields	FY 2025/26	\$	105,000



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	350,000	50,000	105,000	-	-	-	-	-	-	-	505,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 350,000	\$ 50,000	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
General Fund	-	-	-	105,000	-	-	-	-	-	-	-	105,000
Rec Impact Fee	-	350,000	50,000	-	-	-	-	-	-	-	-	400,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 350,000	\$ 50,000	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,000

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

General Fund (001) – Parks

CAPITAL IMPROVEMENT PROGRAM DETAIL

BOSTON HILL PARK MASTER PLAN			
Department:	Recreation and Parks	Division: Parks	Project #: 21-002
Location:	Boston Hill Park		
Project Status:	Replacement <u>Strategic Plan</u>		Priority: Low
Focus Area:	Recreation Arts and Culture	<u>Comprehensive Plan</u>	
Goal:	5.1 Execute and update the Recreation Master Plan.	Element: Recreation and open space	
		Goal: 6.1 Provide and maintain recreation and open space	
Objective:	Execute and update the Recreation Master Plan	Objective: Provision of adequate recreation and open space	

DESCRIPTION/JUSTIFICATION	
As part of the Parks and Open Space Master Plan of 2007, one of the top priorities included renovations to Boston Hill Park. The following projects are proposed as part of the current LWCF grant.	
Pedestrian Improvements	\$ 175,000
Pond Construction	\$ 200,000
Construction/Design	\$ 60,000
Ballfield Renovation	\$ 165,000
Storage Tank Demo	\$ 100,000




PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	86,406	350,000	350,000	-	-	-	-	-	-	-	-	700,000
Total Project Costs	\$ 86,406	\$ 350,000	\$ 350,000	\$ -	\$ 700,000							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
General Fund	86,406	-	350,000	-	-	-	-	-	-	-	-	350,000
Rec Impact Fee	-	350,000	-	-	-	-	-	-	-	-	-	350,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 86,406	\$ 350,000	\$ 350,000	\$ -	\$ 700,000							

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

General Fund (001) – Parks

CAPITAL IMPROVEMENT PROGRAM DETAIL

THORGUARD REPLACEMENT

Department:	Recreation and Parks	Division:	Parks Maintenance	Project #:	N/A
Location:	Various			Priority:	High
Project Status:	Replacement				
Focus Area:	<u>Strategic Plan</u> Recreation Arts and Culture	Element:	<u>Comprehensive Plan</u> Recreation and open space		
Goal:	5.1 Execute and update the Recreation Master Plan.	Goal:	6.1 Provide and maintain recreation and open space		
Objective:	Maintain the fiscal health and affordability of recreation programming	Objective:	Provision of adequate recreation and open space		

DESCRIPTION/JUSTIFICATION

Replace the existing Riverside Park and Boston Hill Park ThorGuard units with a brand new units that have internet capability and the ability to view the system activity in real time. Both units are over 10 years old and parts and components are being phased out.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other		38,000	38,000	-	-	-	-	-	-	-	-	76,000
Total Project Costs	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ 76,000							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
General Fund		38,000	38,000	-	-	-	-	-	-	-	-	76,000
Rec Impact Fee	-	-	-	-	-	-	-	-	-	-	-	-
New Debt												
Total Project Revenues	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ 76,000							

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

General Fund (001) – Parks

CAPITAL IMPROVEMENT PROGRAM DETAIL

CITY HALL ANNEX FIRE ALARM SYSTEM REPLACEMENT

Department:	Recreation and Parks	Division:	Facility Maintenance	Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement				
	<u>Strategic Plan</u>				<u>Comprehensive Plan</u>
Focus Area:	Recreation Arts and Culture	Element:	Capital Improvemnts		
Goal:	5.1 Execute and update the Recreation Master Plan.	Goal:	8.1 Maintain a financially feasible plan		
Objective:	Maintain the fiscal health and affordability of recreation	Objective:	Assessment of Capital Facilities		

DESCRIPTION/JUSTIFICATION	
Staff is requesting to replace the City Hall Annex building fire alarm system. The current system is outdated and not up to code, and doesn't have any capability to alert individuals within the building.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other		78,000	-	-	-	-	-	-	-	-	-	78,000
Total Project Costs	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
General Fund		78,000	-	-	-	-	-	-	-	-	-	78,000
Rec Impact Fee	-	-	-	-	-	-	-	-	-	-	-	-
New Debt												
Total Project Revenues	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

CRA Fund (015)

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND 015								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
F Lift Station #7 Relocation	840,387	587,093	173,865	-	-	-	-	760,958
Historic Downtown Water Valve Repla	75,000	-	75,000	-	-	-	-	75,000
Solary Park Pedestrian Bridge	2,200	-	100,000	-	-	-	-	100,000
F Geneva Drive To SR434 Connector	1,586,990	725,000	-	-	-	-	-	725,000
Franklin Street Extension	22,592	-	1,500,000	-	-	-	-	1,500,000
S.R.434 Preliminary Engineering Report	100,000	-	-	-	-	-	-	-
Looping And Hydrant Study	100,000	-	-	-	-	-	-	-
Wood Street Sidewalks	67,592	-	-	-	-	-	-	-
Project Name	-	-	-	-	85,000	191,034	-	276,034
Capital Outlay [3]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	2,794,761	1,312,093	1,848,865	101,750	85,000	191,034		3,538,742
Source of Funds								
CRA	2,794,761	1,312,093	1,848,865	101,750	85,000	191,034	-	3,538,742
New Debt		-	-	-	-	-	-	-
Total Source of Funds	2,794,761	1,312,093	1,848,865	101,750	85,000	191,034		3,538,742

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LIFT STATION #7 RELOCATION

Department:	CRA	Division:	PW Administration	PW2209
Location:				
Project Status:	New			High
	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>
Focus Area:	Natural and Built Systems	Element:	Transportation	
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City	Goal:	2.1 Provide a sustainable multimodal transportation system	
Objective:	Eliminating existing infrastructure deficits	Objective:	Local traffic and connectivity	

DESCRIPTION/JUSTIFICATION

Lift Station #7 Relocation is required with the construction of the new Geneva Drive to SR434 Connector Road Project. The new road configuration will cross the existing Lift Station #7 site and will necessitate its relocation/replacement. The new location will be on the north side of the new Connector Road. The relocation includes a new wet well, control panel, hatches, discharge valve assembly and fixed emergency power. A driveway will be constructed within the new Connector Road north sidewalk. A small retaining wall may be necessary due to the proximity with Sweetwater Creek. A brick wall is also anticipated to makes the lift station location.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	840,387	587,093	173,865	-	-	-	-	-	-	-	-	760,958
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 840,387	\$ 587,093	\$ 173,865	\$ -	\$ 760,958							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
CRA	840,387	587,093	173,865	-	-	-	-	-	-	-	-	760,958
Water/Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 840,387	\$ 587,093	\$ 173,865	\$ -	\$ 760,958							

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

GENEVA DRIVE TO SR434 CONNECTOR

Department:	CRA	Division:	Utility	Project #:	PW2006
Location:				Priority:	Low
Project Status:	New				
Focus Area:	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Goal:	Community Character			Element:	Transportation
Objective:	6.1 Develop a more uniquely identifiable and attractive city.			Goal:	2.1 Provide a sustainable multimodal transportation system
	Promote "Historic" Downtown redevelopment			Objective:	Local traffic and connectivity

DESCRIPTION/JUSTIFICATION	
The City of Oviedo is planning on constructing a connector road from State Road (SR) 434 to County Road (CR) 426. The approximate length of the project is 790 feet.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	725,000	-	-	-	-	-	-	-	-	-	725,000
Construction	1,687,907	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 1,687,907	\$ 725,000	\$ -	\$ 725,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
CRA	1,687,907	725,000	-	-	-	-	-	-	-	-	-	725,000
Water/Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 1,687,907	\$ 725,000	\$ -	\$ 725,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP

Transportation Impact Fee Fund (102)

TRANSPORTATION IMPACT FEE FUND 102								
[2] Major Capital Project Name [3]	Uncommitted	New						
	Appropriations	Appropriations						
	FY2022-23[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	Total
M.H.R. E.B Turn Ln At Alafaya Woods	-	-	1,285,775	-	-	-	-	1,285,775
F M.H.R. W.B Turn Ln At Alafaya Woods	307,671	135,000	60,000	-	-	-	-	195,000
F Lockwood/M.H.R. Turn Ln Imp	369,135	325,500	-	-	-	-	-	325,500
Capital Outlay [3]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	676,806	460,500	1,345,775					1,806,275
Source of Funds								
Transportation Impact Fee	676,806	460,500	1,345,775	-	-	-	-	1,806,275
New Debt		-	-	-	-	-	-	-
Total Source of Funds	676,806	460,500	1,345,775					1,806,275

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Transportation Impact Fee Fund (102)

CAPITAL IMPROVEMENT PROGRAM DETAIL

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

Department:	Public Works	Division:	Parks Administration	Project #:	PW2101
Location:	Mitchell Hammock and Alafaya Woods Blvd				
Project Status:	New			Priority:	High
Focus Area:	<u>Strategic Plan</u>		<u>Comprehensive Plan</u>		
Goal:	Mobility and Transportation		Element:	Transportation	
Objective:	2.1 Continue implementing transportation master plan		Goal:	2.2 Plan, fund and implement a sustainable multimodal mobility areas	
	Continue to execute strategies to reduce traffic crashes		Objective:	Local traffic and connectivity	

DESCRIPTION/JUSTIFICATION	PROJECT EXPENDITURES/FUNDING SOURCES	
Extension of existing westbound turn lane on Mitchell Hammock Rd. at the intersection with Alafaya Woods Blvd.		

Project Costs	Prior Year:	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	49,992	-	-	-	-	-	-	-	-	-	-	-
Construction	-	135,000	60,000	-	-	-	-	-	-	-	-	195,000
Other	17,327	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 67,319	\$ 135,000	\$ 60,000	\$ -	\$ 195,000							
Source of Funds	Prior Year:	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Transportation Impact Fee	67,319	135,000	60,000	-	-	-	-	-	-	-	-	195,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 67,319	\$ 135,000	\$ 60,000	\$ -	\$ 195,000							

OPERATIONAL IMPACT												
Annual Roadway Maintenance and staff time.												
Operational Impact	Prior Year:	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	500	500	500	500	500	500	500	500	500	4,000
Operating	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	8,000
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ 1,500	\$ 12,000							

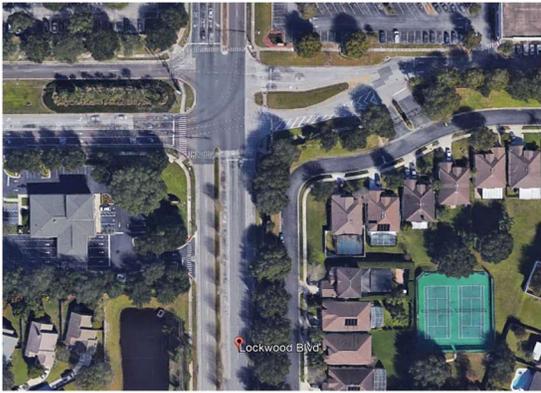
Ten Year CIP Detail

Transportation Impact Fee Fund (102)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD/M.H.R. TURN LN IMP

Department:	Public Works	Division:	PW Administration	PW1807
Location:	Mitchell Hammock Rd and Lockwood Blvd.			
Project Status:	New			High
Focus Area:	<u>Strategic Plan</u>		<u>Comprehensive Plan</u>	
Goal:	Mobility and Transportation	Element:	Transportation	
Objective:	2.1 Continue implementing transportation master plan	Goal:	2.2 Plan, fund and implement a sustainable multimodal mobility areas	
	Implement strategies identified in the Transport Master Plan	Objective:	Local traffic and connectivity	

DESCRIPTION/JUSTIFICATION	
The project involves the improvement of the capacity and traffic flow at the intersection of Lockwood Boulevard and Mitchell Hammock Road. The traffic lanes and signal will be adjusted. Construction plans will be prepared, and the improvements will be constructed.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Year	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	52,010	-	-	-	-	-	-	-	-	-	-	-
Construction	-	325,500	-	-	-	-	-	-	-	-	-	325,500
Other	17,327	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$69,337	\$ 325,500	\$ -	\$ 325,500								
Source of Funds	Prior Year	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Transportation Impact Fee	69,337	325,500	-	-	-	-	-	-	-	-	-	325,500
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$69,337	\$ 325,500	\$ -	\$ 325,500								

OPERATIONAL IMPACT												
Annual Roadway Maintenance and staff time.												
Operational Impact	Prior Year	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	500	500	500	500	500	500	500	500	500	4,500
Operating	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	9,000
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ 1,500	\$ 13,500								

Ten Year CIP

Local Option Gas Tax Fund (105)

LOCAL OPTION GAS TAX FUND 105								
[2] Major Capital Project Name [3]	Uncommitted	New						
	Appropriations FY2022-23 [1]	Appropriations FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	Total
<i>F</i> Annual Road Resurfacing	460,650	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
<i>F</i> Traffic Calming Misc.	29,935	75,000	75,000	75,000	75,000	75,000	375,000	750,000
<i>F</i> Alexandria Boulevard Repair	-	80,000	-	-	-	-	-	80,000
<i>F</i> Traffic Studies	-	50,000	50,000	50,000	50,000	50,000	250,000	500,000
<i>F</i> East Chapman Road Traffic Study	-	50,000	-	-	-	-	-	50,000
<i>F</i> Sterling Parkway Traffic Calming	-	20,000	-	211,400	-	-	-	231,400
Shangri La Lane Extension	-	-	-	-	-	-	369,000	369,000
North Lockwood Right Turn Lane	159,353	-	-	-	-	-	-	-
Solar Park Trail Connectivity	1,395	-	-	-	-	-	-	-
Franklin St Landscape Imprv	7116	-	-	-	-	-	-	-
Capital Outlay [3]								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	658,449	525,000	375,000	586,400	375,000	375,000	2,244,000	4,480,400
Source of Funds								
Local Option Gas Tax Fund	-	525,000	375,000	586,400	375,000	375,000	2,244,000	4,480,400
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds		525,000	375,000	586,400	375,000	375,000	2,244,000	4,480,400

Notes:

- [1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.
- [2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL ROAD RESURFACING

Department:	Public Works Department	Division:	Sidewalks & Streets	Project #:	RESURF
Location:	City Wide				
Project Status:	Replacement			Priority:	High
Focus Area:	Mobility and Transportation			Comprehensive Plan	
Goal:	2.1 Continue implementing transportation master plan	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system
Objective:	High level of maintenance for the City's roadway network	Objective:	Local traffic and connectivity		

DESCRIPTION/JUSTIFICATION	PROJECT EXPENDITURES/FUNDING SOURCES											
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 Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	4,720,552	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 4,720,552	\$ 250,000	\$ 2,500,000									
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Local Option Gas Tax	4,720,552	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 4,720,552	\$ 250,000	\$ 2,500,000									

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

TRAFFIC CALMING MISC.

Department:	Public Works	Division:	PW Administration	Project #:	PW2202
Location:				Priority:	High
Project Status:	New				
Focus Area:	Mobility and Transportation	Element:	Transportation		
Goal:	2.1 Continue implementing transportation master plan	Goal:	2.1 Provide a sustainable multimodal transportation system		
Objective:	Develop connectivity for all types of vehicles and for pedestrians	Objective:	Local traffic and connectivity		

DESCRIPTION/JUSTIFICATION	
Miscellaneous traffic calming around the City.	

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
Other	109,768	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 109,768	\$ 75,000	\$ 750,000									
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Local Option Gas Tax	109,768	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 109,768	\$ 75,000	\$ 750,000									

OPERATIONAL IMPACT

No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

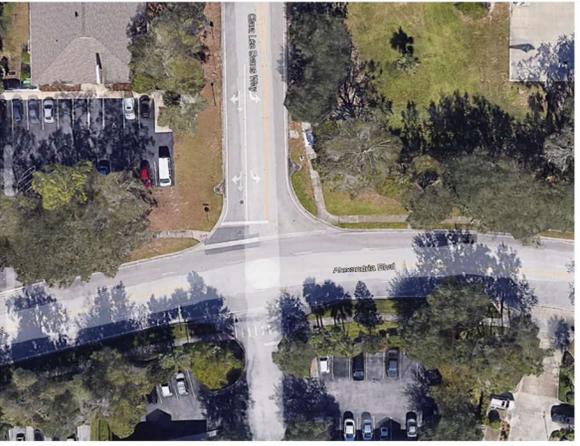
Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ALEXANDRIA BOULEVARD REPAIR

Department:	Public Works	Division:	PW Administration	Project #:	N/A
Location:				Priority:	High
Project Status:	New				
	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Focus Area:	Mobility and Transportation	Element:	Transportation		
Goal:	2.1 Continue implementing transportation master plan	Goal:	2.1 Provide a sustainable multimodal transportation system		
Objective:	Implement strategies identified in the Transport Master Plan	Objective:	Local traffic and connectivity		

DESCRIPTION/JUSTIFICATION	
The purpose of this project is to repair the roadway at the intersection of Alexandria Boulevard and Clara Lee Evans Way. Based on a geotechnical investigation, a portion of the road will need to be excavated (along with pipes and a drainage structure) and replaced.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	80,000	-	-	-	-	-	-	-	-	-	80,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Local Option Gas Tax	-	80,000	-	-	-	-	-	-	-	-	-	80,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

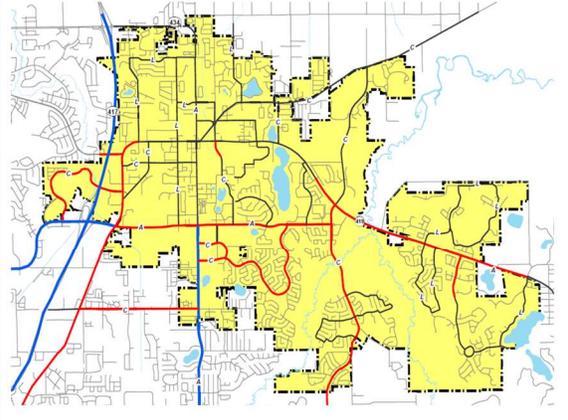
Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

TRAFFIC STUDIES

Department:	Public Works	Division:	PW Administration	Project #:	N/A	
Location:	Various roadways/intersections within the City				Priority:	Low
Project Status:	New	Strategic Plan		Comprehensive Plan		
Focus Area:	Mobility and Transportation	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system	
Goal:	2.1 Continue implementing transportation master plan		Objective:	Continue to implement strategies identified in the Transportation Funding for Transportation Plans		

DESCRIPTION/JUSTIFICATION	
Funding for new traffic studies in various intersections around the City. The focus will be on safety, operations, and mobility.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 50,000	\$ 500,000									
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Local Option Gas Tax	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 50,000	\$ 500,000									

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

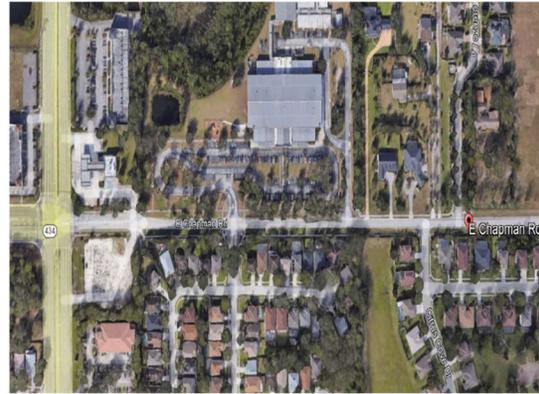
CAPITAL IMPROVEMENT PROGRAM DETAIL

EAST CHAPMAN ROAD TRAFFIC STUDY

Department:	Public Works	Division:	PW Administration	Project #:	N/A	
Location:	E Chapman Road between Alafaya Boulevard and Evans Elementary School				Priority:	Low
Project Status:	New	Strategic Plan		Comprehensive Plan		
Focus Area:	Mobility and Transportation	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system	
Goal:	2.1 Continue implementing transportation master plan		Objective:	Transportation Mobility		
Objective:	Implement strategies identified in the Transport Master Plan					

DESCRIPTION/JUSTIFICATION

During the morning and afternoon peak and school hours there is heavy traffic at/near Evans Elementary School. Based on an preliminary field assessment, there may some operational improvements along E Chapman and Alafay Trail that may alleviate some traffic issues. A study will need to be performed to evaluate the existing and future conditions (two corner parcels at the intersection will be redeveloped) and develop some operational improvements/solutions.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 50,000	\$ -	\$ 50,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Local Option Gas Tax	-	50,000	-	-	-	-	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

STERLING PARKWAY TRAFFIC CALMING

Department:	Public Works	Division:	PW Administration	Project #:	N/A
Location:	Sterling Parkway			Priority:	Low
Project Status:	New				
	Strategic Plan				Comprehensive Plan
Focus Area:	Mobility and Transportation	Element:	Transportation		
Goal:	2.1 Continue implementing transportation master plan	Goal:	2.1 Provide a sustainable multimodal transportation system		
Objective:	Implement strategies identified in the Transport Master Plan	Objective:	Local traffic and connectivity		

DESCRIPTION/JUSTIFICATION
<p>Neel Schaefer completed a traffic calming study for Sterling Creek Parkway in 2023 which identified options to calm traffic (reduce speeds) by introducing some raised cross walks and bulb-outs. The goal of this project is to implement the engineering design for preferred option. An engineering design, construction plans, and permit applications will need to be prepared, followed by construction.</p>

Legend
 • Volume Count Location
 • Speed Count Location
 — Study Area

BULB-OUT WITH RAISED CROSSWALK

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	20,000	-	-	-	-	-	-	-	-	-	20,000
Construction	-	-	-	211,400	-	-	-	-	-	-	-	211,400
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 20,000	\$ -	\$ 211,400	\$ -	\$ 231,400						
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Local Option Gas Tax	-	20,000	-	211,400	-	-	-	-	-	-	-	231,400
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 20,000	\$ -	\$ 211,400	\$ -	\$ 231,400						

OPERATIONAL IMPACT												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
No additional operating impact costs are expected related to this project.												
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP

Street Light Fund (150)

STREET LIGHT FUND 150								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
F New Lighting Poles And Fixtures	-	126,235	120,386	134,978	-	-	-	381,599
Capital Outlay [3]								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets		126,235	120,386	134,978				381,599
Source of Funds								
Street Light Fund	-	126,235	120,386	134,978	-	-	-	381,599
New Debt		-	-	-	-	-	-	-
Total Source of Funds		126,235	120,386	134,978				381,599

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Street Light Fund (150)

CAPITAL IMPROVEMENT PROGRAM DETAIL

NEW LIGHTING POLES AND FIXTURES

Department:	Recreation and Parks	Division:	Parks Administration	Project #:	N/A
Location:	Various			Priority:	Low
Project Status:	New				
Focus Area	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Goal:	Safety and Security			Element	Capital Improvements
	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective	Provision of Public Facilities

DESCRIPTION/JUSTIFICATION		
Staff received a proposal from OUC Lighting for the installation, operation and maintenance of new lighting poles and fixtures at various locations throughout Oviedo on the Park.		
Green Area	FY 2023/24	\$ 126,235
Yellow Area	FY 2024/25	\$ 120,386
Red Area	FY 2025/26	\$ 134,978

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	126,235	120,386	134,978	-	-	-	-	-	-	-	381,599
Total Project Costs	\$ -	\$ 126,235	\$ 120,386	\$ 134,978	\$ -	\$ 381,599						
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Street Light Fund	-	126,235	120,386	134,978	-	-	-	-	-	-	-	381,599
Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 126,235	\$ 120,386	\$ 134,978	\$ -	\$ 381,599						

OPERATIONAL IMPACT												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Annual lighting costs												
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	6,914	6,593	7,397	7,397	7,397	7,397	7,397	7,397	7,397	7,397	72,682
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ 6,914	\$ 6,593	\$ 7,397	\$ 72,682							

Ten Year CIP

Vehicle Replacement Fund (302)

VEHICLE REPLACEMENT FUND 302								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
FY2022-23 ^[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33		
N/A	-	-	-	-	-	-	-	-
Capital Outlay [3]								
F Police Vehicle/Equip Repl	-	480,000	2,686,000	620,000	520,000	520,000	2,434,000	7,260,000
F Public Works Vehicle/Equip Repl	-	92,000	868,000	500,000	100,000	80,000	1,850,000	3,490,000
F Recreation & Parks Vehicle/Equip Repl	-	303,000	913,000	215,000	215,000	255,000	1,080,000	2,981,000
Fire Vehicle/Equip Repl	-	-	875,000	165,000	1,265,000	755,000	3,945,000	7,005,000
F Fleet Vehicle/Equip Replacement	-	125,000	285,000	-	-	-	-	410,000
It Vehicle/Equip Repl	-	-	-	-	-	-	-	-
Code Enforcement Vehicle/Equip Repl	-	-	-	-	-	-	-	-
Total Capital Budgets		1,000,000	5,627,000	1,500,000	2,100,000	1,610,000	9,309,000	21,146,000
Source of Funds								
Veh replacement Fund	-	1,000,000	5,627,000	1,500,000	2,100,000	1,610,000	9,309,000	21,146,000
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds		1,000,000	5,627,000	1,500,000	2,100,000	1,610,000	9,309,000	21,146,000

Notes:

- ^[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.
- ^[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.
- ^[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

POLICE VEHICLE REPLACEMENT

Department:	Police Department	Division:		Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement Program Strategic Plan			Comprehensive Plan	
Focus Area:	Safety and Security			Element:	Capital Improvemnts
Goal:	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Assessment of Capital Facilities

DESCRIPTION/JUSTIFICATION

FY2023-24 Funded vehicles:

FLEET NUMBER	YEAR	MAKE	MODEL	ESTIMATED COST
PD005	2017	Ford	F150	\$60,000
PD20	2015	Dodge	Charger	\$75,000
PD22	2015	Ford	Fusion - Unmarked	\$50,000
PD146	2012	Hyundai	Sonata	\$50,000
PD147	2011	Jeep	Compass	\$50,000
PD161	2014	Ford	Explorer M	\$65,000
PD162	2014	Ford	Explorer M	\$65,000
PD163	2014	Ford	Explorer M	\$65,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Purchase	-	480,000	2,686,000	620,000	520,000	520,000	434,000	450,000	850,000	700,000	-	7,260,000
Total Project Costs	\$ -	\$ 480,000	\$ 2,686,000	\$ 620,000	\$ 520,000	\$ 520,000	\$ 434,000	\$ 450,000	\$ 850,000	\$ 700,000	\$ -	\$ 7,260,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Veh replacement Fund (302)	-	480,000	2,686,000	620,000	520,000	520,000	434,000	450,000	850,000	700,000	-	7,260,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 480,000	\$ 2,686,000	\$ 620,000	\$ 520,000	\$ 520,000	\$ 434,000	\$ 450,000	\$ 850,000	\$ 700,000	\$ -	\$ 7,260,000

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

PUBLIC WORKS VEHICLE REPLACEMENT

Department:	Public Works	Division:		Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement Program Strategic Plan			Comprehensive Plan	
Focus Area:	Safety and Security			Element:	Capital Improvemnts
Goal:	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Assessment of Capital Facilities

DESCRIPTION/JUSTIFICATION

FY2023-24 Funded vehicles:

FLEET NUMBER	YEAR	MAKE	MODEL	ESTIMATED COST
4102	2010	Bobcat	S250	\$52,000
4123	2010	TrailKing	Trailer	\$40,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Purchase	-	92,000	868,000	500,000	100,000	80,000	150,000	150,000	450,000	550,000	550,000	3,490,000
Total Project Costs	\$ -	\$ 92,000	\$ 868,000	\$ 500,000	\$ 100,000	\$ 80,000	\$ 150,000	\$ 150,000	\$ 450,000	\$ 550,000	\$ 550,000	\$ 3,490,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Veh replacement Fund (302)	-	92,000	868,000	500,000	100,000	80,000	150,000	150,000	450,000	550,000	550,000	3,490,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 92,000	\$ 868,000	\$ 500,000	\$ 100,000	\$ 80,000	\$ 150,000	\$ 150,000	\$ 450,000	\$ 550,000	\$ 550,000	\$ 3,490,000

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

RECREATION & PARKS VEHICLE REPLACEMENT

Department:	Recreation and Parks	Division:		Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement Program				
	Strategic Plan			Comprehensive Plan	
Focus Area:	Safety and Security			Element:	Capital Improvements
Goal:	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Assessment of Capital Facilities

DESCRIPTION/JUSTIFICATION

FY2023-24 Funded vehicles:

FLEET NUMBER	YEAR	MAKE	MODEL	ESTIMATED COST
225	2005	Scag	Mower	\$20,000
226	2005	Scag	Mower	\$20,000
500	2007	Ford	Ranger	\$48,000
812	2005	Ford	F150	\$48,000
1082	2007	John Deere	Gator Cart	\$45,000
4031	2009	Ford	F250 4x4	\$54,000
4804	2015	Ford	T-150 Van	\$68,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Purchase	-	303,000	913,000	215,000	215,000	255,000	200,000	160,000	240,000	480,000	-	2,981,000
Total Project Costs	\$ -	\$ 303,000	\$ 913,000	\$ 215,000	\$ 215,000	\$ 255,000	\$ 200,000	\$ 160,000	\$ 240,000	\$ 480,000	\$ -	\$ 2,981,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Veh replacement Fund (302)	-	303,000	913,000	215,000	215,000	255,000	200,000	160,000	240,000	480,000	-	2,981,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 303,000	\$ 913,000	\$ 215,000	\$ 215,000	\$ 255,000	\$ 200,000	\$ 160,000	\$ 240,000	\$ 480,000	\$ -	\$ 2,981,000

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Vehicle Replacement Fund (302)

CAPITAL IMPROVEMENT PROGRAM DETAIL

FLEET VEHICLE REPLACEMENT

Department:	Fleet Maintenance	Division:		Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement Program				
	Strategic Plan			Comprehensive Plan	
Focus Area:	Safety and Security			Element:	Capital Improvemnts
Goal:	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Assessment of Capital Facilities

DESCRIPTION/JUSTIFICATION

FY2023-24 Funded vehicles:

<u>FLEET NUMBER</u>	<u>YEAR</u>	<u>MAKE</u>	<u>MODEL</u>	<u>ESTIMATED COST</u>
613	1999	Ford	F250 Utility	\$125,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 29-33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase	-	125,000	285,000	-	-	-	-	-	-	-	-	-	410,000
Total Project Costs	\$ -	\$ 125,000	\$ 285,000	\$ -	\$ 410,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 29-33	Total
Veh replacement Fund (302)	-	125,000	285,000	-	-	-	-	-	-	-	-	-	410,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 125,000	\$ 285,000	\$ -	\$ 410,000								

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 29-33	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 [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23 ^[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
F Annual Sidewalk And Curbing Maint	-	300,000	300,000	-	-	-	-	600,000
F Annual Road Resurfacing	-	1,000,000	1,000,000	-	-	-	-	2,000,000
F Lockwood Road Improvement Projec	250,000	100,000	-	3,100,000	450,000	4,534,000	-	8,184,000
F Lockwood/Old Lockwood Improveme	180,000	120,000	-	-	400,000	-	4,000,000	4,520,000
F Lockwood Blvd/C.R. 426 Traffic Sigr	-	150,000	100,000	-	-	-	-	250,000
F Ekana Green Entrance - Eng Study	-	50,000	-	-	-	-	-	50,000
F Boston Hill Pedestrian Crossing	-	300,000	-	-	-	-	-	300,000
F Sidewalk Improvements Near Oviedo High School	-	50,000	150,000	-	-	-	-	200,000
F M.H.R.Corridor Improvement	198,900	200,000	2,500,000	-	-	-	-	2,700,000
Riviera Boulevard Roundabout	-	-	-	-	400,000	-	4,000,000	4,400,000
Alafaya Woods Boulevard Complete Street	-	-	-	-	450,000	-	5,100,000	5,550,000
Ekana Drive Roundabout	-	-	-	-	-	-	4,400,000	4,400,000
N Lockwood Boulevard Widening (Ph 1)	-	-	-	-	-	-	6,300,000	6,300,000
S.R.426/C.R.419 Phase 2 Widening	573,074	-	100,000	-	-	-	-	100,000
Lockwood Rd Access Mgt Study	50,015	-	-	-	-	-	-	-
C.R. 419 Sidewalk	115,000	-	-	-	-	-	-	-
M.H.R. Left Turn Lane At S.R434	1,724,334	-	-	-	-	-	-	-
C.R. 426 Sidewalk	180,909	-	-	-	-	-	-	-
Geneva Drive Realignment	1,484,278	-	-	-	-	-	-	-
Solary Park Trail Connectivity	384,823	-	-	-	-	-	-	-
Oviedo Blvd Extension Study	50,000	-	-	-	-	-	-	-
Capital Outlay [3]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	5,191,333	2,270,000	4,150,000	3,100,000	1,700,000	4,534,000	23,800,000	39,554,000
Source of Funds								
3rd Gen Sales Tax Fund	5,191,333	2,270,000	4,150,000	3,100,000	1,700,000	4,534,000	23,800,000	39,554,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	5,191,333	2,270,000	4,150,000	3,100,000	1,700,000	4,534,000	23,800,000	39,554,000

Notes:

- [1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.
- [2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL SIDEWALK AND CURBING MAINT

Department:	Public Works	Division:	PW Administration	Project #:	N/A
Location:	City-wide			Priority:	High
Project Status:	Replacement Program				
	Strategic Plan			Comprehensive Plan	
Focus Area:	Mobility and Transportation	Element:	Transportation		
Goal:	2.1 Continue implementing transportation master plan	Goal:	2.1 Provide a sustainable multimodal transportation system		
Objective:	Develop connectivity for all types of vehicles and for pedestrians	Objective:	Local traffic and connectivity		

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	300,000	300,000	-	-	-	-	-	-	-	-	600,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 600,000							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	300,000	300,000	-	-	-	-	-	-	-	-	600,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 600,000							

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL ROAD RESURFACING

Department:	Public Works Department	Division:	Parks Administration	Project #:	RESURF
Location:	City-wide			Priority:	High
Project Status:	Replacement Program				
Focus Area:	Mobility and Transportation	Strategic Plan		Comprehensive Plan	
Goal:	2.1 Continue implementing transportation master plan			Element:	Transportation
Objective:	High level of maintenance for the City's roadway network			Goal:	2.1 Provide a sustainable multimodal transportation system
				Objective:	Transportation Mobility

DESCRIPTION/JUSTIFICATION	
<p>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.</p>	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	3,785,588	1,000,000	1,000,000	-	-	-	-	-	-	-	-	2,000,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 3,785,588	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 2,000,000							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	3,785,588	1,000,000	1,000,000	-	-	-	-	-	-	-	-	2,000,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 3,785,588	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 2,000,000							

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

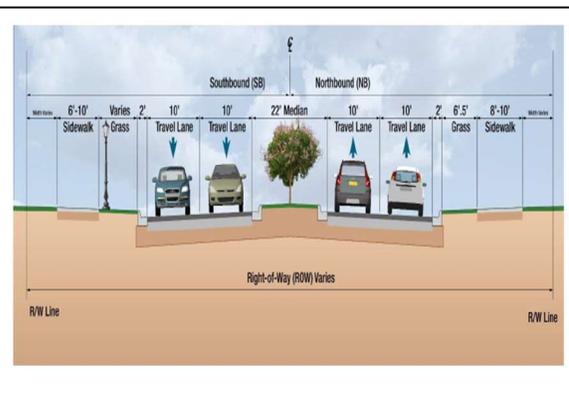
CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD ROAD IMPROVEMENT PROJECT

Department:	Public Works	Division:	PW Administration	Project #:	PW2307	
Location:	Arrowwood Blvd to Mitchell Hammock Road				Priority:	High
Project Status:	New					
Focus Area:	Mobility and Transportation	Strategic Plan	Comprehensive Plan			
Goal:	2.1 Continue implementing transportation master plan	Element:	Transportation			
Objective:	Develop connectivity for all types of vehicles and for pedestrians	Goal:	2.1 Provide a sustainable multimodal transportation system			
		Objective:	Transportation Mobility			

DESCRIPTION/JUSTIFICATION

Kimley Horn completed a Corridor Study for Lockwood Boulevard. The preferred alternative is Alternative 2 which involves relocating the curb, widening sidewalks, preserving trees, and adding median in gaps along the corridor. The project will be completed in phases. An engineering Design and the preparation of construction plans will be required along with the construction of the proposed improvements.



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	100,000	-	-	450,000	-	-	-	-	-	-	550,000
Construction	-	-	-	3,100,000	-	4,534,000	-	-	-	-	-	7,634,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 100,000	\$ -	\$ 3,100,000	\$ 450,000	\$ 4,534,000	\$ -	\$ 8,184,000				
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	100,000	-	3,100,000	450,000	4,534,000	-	-	-	-	-	8,184,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 100,000	\$ -	\$ 3,100,000	\$ 450,000	\$ 4,534,000	\$ -	\$ 8,184,000				

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD/OLD LOCKWOOD IMPROVEMENTS

Department:	Public Works	Division:	PW Administration	Project #:	PW2308
Location:	Lockwood Rd/Old Lockwood Rd			Priority:	High
Project Status:	New	Strategic Plan	Comprehensive Plan		
Focus Area:	Mobility and Transportation	Element:	Transportation		
Goal:	2.1 Continue implementing transportation master plan	Goal:	2.1 Provide a sustainable multimodal transportation system		
Objective:	Continue to implement strategies identified in the Transportation	Objective:	Local traffic and connectivity		

DESCRIPTION/JUSTIFICATION
<p>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. The first phase will be to construct a right turn lane at Old Lockwood Road. The second phase will be to design and construct the roundabout.</p>




Phase 1 - Turn lane Roundabout Phase 2

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	20,000	-	-	400,000	-	-	-	-	-	-	420,000
Construction	-	100,000	-	-	-	-	4,000,000	-	-	-	-	4,100,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 120,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,520,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	120,000	-	-	400,000	-	4,000,000	-	-	-	-	4,520,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 120,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,520,000

OPERATIONAL IMPACT												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Annual Roadway maintenance and personnel costs.												
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	500	500	500	500	500	500	500	500	4,000
Operating	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	8,000
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ 1,500	\$ 12,000							

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD BLVD/C.R. 426 TRAFFIC SIGNAL

Department:	Public Works Department	Division:	PW Administration	Project #:	N/A
Location:	Intersection of Lockwood Boulevard and CR 419				
Project Status:	New			Priority:	Please Select
Focus Area:	Mobility and Transportation	Strategic Plan		Comprehensive Plan	
Goal:	2.1 Continue implementing transportation master plan	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system
Objective:	Implement strategies identified in the Transport Master Plan	Objective:	Local traffic and connectivity		

DESCRIPTION/JUSTIFICATION	
Seminole County will be designing and construction a new traffic signal at the intersection. The City will provide its share of funding for the project.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Construction	-	100,000	100,000	-	-	-	-	-	-	-	-	200,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	150,000	100,000	-	-	-	-	-	-	-	-	250,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

EKANA GREEN ENTRANCE - ENG STUDY

Department:	Public Works	Division:	PW Administration	Project #:	N/A
Location:	Entrance to Ekana Green			Priority:	Low
Project Status:	New				
Focus Area:	Mobility and Transportation	Strategic Plan	Comprehensive Plan	Element:	Transportation
Goal:	2.2 Promote connections to regional multi-modal systems - Promotion and expansion of Flex area (pick-up line)	Goal:	2.1 Provide a sustainable multimodal transportation system	Objective:	Transportation Mobility
Objective:	Develop connectivity for all types of vehicles and for pedestrians				

DESCRIPTION/JUSTIFICATION	
An engineering study will be required to evaluate options to improve the traffic flow at the entrance to the Ekana Green Subdivision.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 50,000	\$ -	\$ 50,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	50,000	-	-	-	-	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

BOSTON HILL PEDESTRIAN CROSSING

Department:	Public Works Department	Division:	PW Administration	Project #:	PW1809
Location:	SR 434 at Boston Hill Park			Priority:	High
Project Status:	New				
Focus Area:	Strategic Plan Mobility and Transportation			Comprehensive Plan	
Goal:	2.2 Promote connections to regional multi-modal systems - Promotion and expansion of Flex area (nick-up line)	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system
Objective:	Develop connectivity for all types of vehicles and for pedestrians	Objective:	Transportation Mobility		

DESCRIPTION/JUSTIFICATION	PHOTO
<p>The project consists of construction of a pedestrian crossing on SR-434 (Alafaya Trail) at Boardwalk Avenue (Oviedo on the Park) and Boston Hill Park. Improvements will include sidewalks, road signage, pavement striping, handicap ramps as well as two push button active pedestrian signals, north and south bound. Based on the City's Engineering Consultant's (Neel-Schaffer) crosswalk warrant analysis, approved by the Florida Department of Transportation (FDOT) the crosswalk improvements are needed based the volume of pedestrian traffic to provide a safe crossing of SR-434 to the city parks (Oviedo on the Park and Boston Hill Park) and the school bus stop at this location.</p>	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	42,393											
Construction	-	300,000										300,000
Other	-											
Total Project Costs	\$ 42,393	\$ 300,000	\$ -	\$ 300,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	300,000										300,000
New Debt	-											
Grants	-											
Total Project Revenues	\$ -	\$ 300,000	\$ -	\$ 300,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

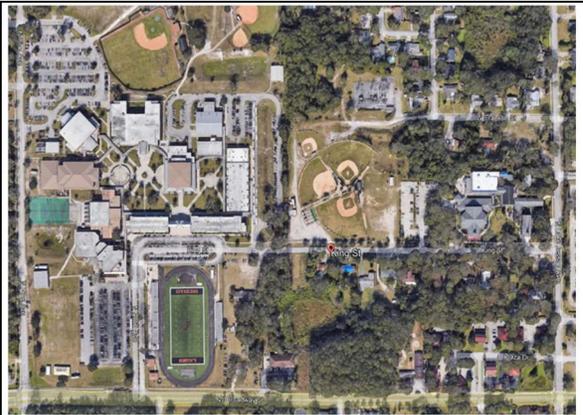
CAPITAL IMPROVEMENT PROGRAM DETAIL

SIDEWALK IMPROVEMENTS NEAR OVIEDO HIGH SCHOOL

Department:	Public Works	Division:	PW Administration	Project #:	N/A	
Location:	Pine Street, King Street, and Lake Jessup Avenue				Priority:	Low
Project Status:	New	Strategic Plan		Comprehensive Plan		
Focus Area:	Mobility and Transportation	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system	
Goal:	2.1 Continue implementing transportation master plan		Objective:	Transportation Mobility		
Objective:	Develop connectivity for all types of vehicles and for pedestrians					

DESCRIPTION/JUSTIFICATION

Various roadways near Oviedo High School (i.e. Pine Street, King Street, Lake Jessup Avenue, etc.) are without sidewalks or have gaps in existing sidewalks. The goal of the project is to perform an engineering study to determine where the sidewalks are needed, complete an engineering analysis and prepare construction plans for the project.



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Construction	-	-	150,000	-	-	-	-	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 50,000	\$ 150,000	\$ -	\$ 200,000							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	50,000	150,000	-	-	-	-	-	-	-	-	200,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 50,000	\$ 150,000	\$ -	\$ 200,000							

OPERATIONAL IMPACT												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
No additional operating impact costs are expected related to this project.												
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

M.H.R. CORRIDOR IMPROVEMENT

Department:	Public Works Department	Division:	PW Administration	Project #:	PW2203
Location:	Mitchell Hammock Road			Priority:	High
Project Status:	New				
Focus Area:	Mobility and Transportation	Strategic Plan	Comprehensive Plan		
Goal:	2.1 Continue implementing transportation master plan	Element:	Transportation	Goal:	2.1 Provide a sustainable multimodal transportation system
Objective:	Continue to execute strategies to reduce traffic crashes	Objective:	Transportation Mobility		

DESCRIPTION/JUSTIFICATION

Access and operational improvements along the Mitchell Hammock Corridor. With increased vehicular traffic along Mitchell Hammock Road there is an increased need for access and operational improvements. The proposed improvements include the addition of a grassed median, minor widening to the north, and the addition of a sidewalk along the north side. Construction plans will need to be prepared, and the improvements will need to be constructed.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	200,000	-	-	-	-	-	-	-	-	-	200,000
Construction	-	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 200,000	\$ 2,500,000	\$ -	\$ 2,700,000							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
3rd Gen Sales Tax Fund	-	200,000	2,500,000	-	-	-	-	-	-	-	-	2,700,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 200,000	\$ 2,500,000	\$ -	\$ 2,700,000							

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	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 [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
<i>F</i> Time Management System Upgrade	-	127,700	-	-	-	-	-	127,700
Capital Outlay [3]								
<i>F</i> Desktop computer replacement	-	75,000	75,000	75,000	75,000	-	-	300,000
<i>F</i> Genetec Server replacement	-	25,000	-	-	-	10,000	25,000	60,000
<i>F</i> Dell server replacement	-	20,000	20,000	-	-	-	25,000	65,000
<i>F</i> SIEM	-	15,000	-	-	-	-	15,000	30,000
Firewall replacement	-	-	-	-	-	25,000	-	25,000
Network Infrastructure	-	-	60,000	-	-	60,000	45,000	165,000
Toughbook replacement program PD	-	-	-	-	225,000	-	-	225,000
Thin client replacement	-	-	5,000	-	5,000	-	5,000	15,000
VDI host replacement	-	-	-	-	40,000	-	-	40,000
Data Center UPS replacement	-	-	30,000	-	-	-	30,000	60,000
VM server cluster replacement	-	-	-	30,000	45,000	-	-	75,000
SAN replacement	-	-	-	-	60,000	-	-	60,000
Cisco wireless controller replacement	-	-	-	-	-	25,000	-	25,000
Total Capital Budgets		262,700	190,000	105,000	450,000	120,000	145,000	1,272,700
Source of Funds								
Technology Replacement Fund	-	262,700	190,000	105,000	450,000	120,000	145,000	1,272,700
New Debt		-	-	-	-	-	-	-
Total Source of Funds		262,700	190,000	105,000	450,000	120,000	145,000	1,272,700

Notes:

- [1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.
 [2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.
 [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Information Technology Fund (320)

CAPITAL IMPROVEMENT PROGRAM DETAIL

TIME MANAGEMENT SYSTEM UPGRADE

Department:	Information Technology	Division:	Please Select	Project #:	N/A
Location:				Priority:	High
Project Status:	New				
Strategic Plan				Comprehensive Plan	
Focus Area:	High Performance Government			Element:	Capital Improvemnts
Goal:	7.2 Provide high quality, affordable services.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Provide high quality, affordable services			Objective	Provision of Public Facilities

DESCRIPTION/JUSTIFICATION
<p>The Kronos time management system will be no longer supported by the vendor and is set to expire within 2 years. The replacement product that will best serve the City needs is UKG Dimensions. This project includes the implementation and training to transition to the new platform, as well as, request to add UKG Telestaff. The UKG Telestaff is a add-on product that is designed to optimize scheduling, communications and deployment of public safety personnel. It also integrates with the County's CAT system and allows for better management of resources. Transition to UKG Dimensions & Telestaffi will increase annual software maintenance that is currently budgeted in the General Fund Operating Budget. The transition will increase annual operating costs by \$17,870. The transition will also incur one time implementation and training costs of \$127,700.</p>


PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other		127,700	-	-	-	-	-	-	-	-	-	127,700
Total Project Costs	\$ -	\$ 127,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,700
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Tech Replacement Fund 320		127,700	-	-	-	-	-	-	-	-	-	127,700
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 127,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,700

OPERATIONAL IMPACT												
Operating expenditures in the General Fund will increase by \$17,870 in FY 2023/24.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	17,870	17,870	17,870	17,870	17,870	19,657	21,623	23,785	26,163	28,780	209,358
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ 17,870	\$ 17,870	\$ 17,870	\$ 17,870	\$ 17,870	\$ 19,657	\$ 21,623	\$ 23,785	\$ 26,163	\$ 28,780	\$ 209,358

Ten Year CIP

Utility Funds (401-409)

UTILITY FUNDS 401 409/418								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23[1]	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2029-32	
Live Oak Reserve Force Main Replacement	1,256,800	-	800,000	-	-	-	-	800,000
Oviedo Blvd Reclaimed Water Extenseion	994,334	-	-	-	-	-	-	-
Water System Optimization (A.R.P.A)	83	-	-	-	-	-	-	-
L.F.A. Test Production Well (A.R.P.A)	3,240,680	-	-	-	-	-	-	-
C.U.P Support And A.W.S Planning (A.R.P.A)	980	-	-	-	-	-	-	-
W.M.H.W.T.P. Advanced Water Treatment (A.R.P.A)	-	-	-	22,000,000	-	-	-	22,000,000
O.W.R.F. Reject P.S. & F.M. (A.R.P.A.)	5,499,076	-	-	-	-	-	-	-
F W.M.H.W.T.P. Improvements 2018	599,885	200,000	-	-	-	-	-	200,000
O.W.R.F. Hydraulic Evaluation	4,651	-	-	-	-	-	-	-
Public Works Complex Phase 3	-	-	-	-	1,575,000	-	-	1,575,000
Lockwood L.S. Force Main	804,617	-	250,000	-	-	-	-	250,000
2.0 Mg Reclaimed Storage Tank	1,993,281	-	-	-	-	-	-	-
O.W.R.F. C.C.C./Rehab	15,000	-	-	-	-	-	-	-
Waverlee Woods/Kingsbridge East	301,113	-	-	-	-	-	-	-
2.5 Mg Potable Storage Tank And Existing Tank Imp	2,264,310	-	2,200,000	-	-	-	-	2,200,000
Consumptive Use Permit	20,055	-	-	-	-	-	-	-
Chlorine Dioxide/Gac Test	74,874	-	-	-	-	-	-	-
America'S Infrastructure Act	50,000	-	-	-	-	-	-	-
Oviedo Forest Looping Study	35,000	-	-	-	-	-	-	-
Perc Pond Alternative Study	57,145	-	-	-	-	-	-	-
Engineering Standards Manual	50,000	-	-	-	-	-	-	-
Alafaya-Chapman Water Main Study	35,000	-	-	-	-	-	-	-
F Long Acres Force Main Imprv	50,000	75,000	-	-	-	-	-	75,000
Lockwood Master Lift Station Phase 2	115,683	-	-	1,100,000	-	-	-	1,100,000
F Disk Filters	100,000	800,000	-	-	-	-	-	800,000
O.W.R.F. Future Expansion Report	248,322	-	-	-	-	-	-	-
Downtown Wastewater Master Plan	100,000	-	-	-	-	-	-	-
P.W. Maintenance Yard Improvement	100,000	-	50,000	400,000	-	-	-	450,000
F Business Processing Map	49,945	50,000	50,000	50,000	50,000	-	-	200,000
F Renewal And Replacement	459,156	1,803,292	1,910,000	1,810,000	1,860,000	1,810,000	9,250,000	18,443,292
F Septic To Sewer Study	-	250,000	-	-	-	-	-	250,000
Public Works Building Improvements	-	-	25,000	-	-	-	-	25,000
F O.W.R.F Permit	-	50,000	-	-	-	-	-	50,000
Am Jones Storage Improvements	-	-	300,000	300,000	-	-	-	600,000
Convert Golf Course Stormwter Lake 5	-	-	-	-	100,000	1,250,000	-	1,350,000
O.W.R.F. Clarifier Drivers	-	-	-	250,000	-	-	-	250,000
O.W.R.F. Treatment Trains Improvement	-	-	-	235,000	-	-	-	235,000
F O.W.R.F. Screw Press Pump	-	150,000	-	-	-	-	-	150,000
F W.M.H.W.T.P. High Service Pump	-	150,000	-	-	-	-	-	150,000
F W.M.H.W.T.P. Flouride And Ammonia Skid	-	170,000	-	-	-	-	-	170,000
Capital Outlay [3]								
F Vehicle Replacement (Utilities)	-	485,000	992,000	825,000	409,000	255,000	1,505,000	4,471,000
F New Water Meters	-	100,000	100,000	100,000	100,000	100,000	500,000	1,000,000
Total Capital Budgets	18,519,990	4,283,292	6,677,000	27,070,000	4,094,000	3,415,000	11,255,000	56,794,292
Source of Funds								
Water and Sewer Fund	4,429,806	2,364,946	5,585,000	4,145,000	1,910,000	1,810,000	9,250,000	25,064,946
Renewal & Repl Fund	-	783,346	-	-	-	-	-	783,346
Vehicle Repl Fund	-	485,000	992,000	825,000	409,000	255,000	1,505,000	4,471,000
Water Impact Fee Fund	500,000	250,000	100,000	100,000	100,000	100,000	500,000	1,150,000
Sewer Impact Fee Fund	1,751,774	150,000	-	-	-	-	-	150,000
2020 Utility Revenue Ref Bond	3,097,591	-	-	-	-	-	-	-
ARPA	8,740,819	-	-	-	-	-	-	-
Grant	-	250,000	-	-	-	-	-	250,000
New Debt	-	-	-	22,000,000	1,675,000	1,250,000	-	24,925,000
Total Source of Funds	18,519,990	4,283,292	6,677,000	27,070,000	4,094,000	3,415,000	11,255,000	56,794,292

Notes:

- [1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.
- [2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

W.M.H.W.T.P. IMPROVEMENTS 2018

Department:	Public Works Department	Division:	Water Production	Project #:	PW1903
Location:	West Mitchell Hammock Water Treatment Facility			Priority:	High
Project Status:	Replacement				
Focus Area:	<u>Strategic Plan</u>	<u>Comprehensive Plan</u>			
Goal:	Natural and Built Systems	Element:	Wastewater / Solid Water / Drainage / Portable Water		
Objective:	1.2 Ensure that the infrastructure meets the capacity of the City	Goal:	4.1 To provide cost effective environmentally acceptable wastewater		
	Eliminating existing infrastructure deficits	Objective:	Protection of quality water supply		

DESCRIPTION/JUSTIFICATION

The project includes improvements to the West Mitchell Hammock Road Water Treatment Plant that will optimize disinfection of the drinking water by adding a downstream large (36-inch) pipe. The improvement will also provide needed modifications to the existing power distribution system, including a new 600kw generator. The improvements are identified in the Clearwell Improvements Report prepared by CPH and will maximize the use of the existing 2.5 MGD ground storage tank and the plant's permitted capacity.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	199,842	-	-	-	-	-	-	-	-	-	-	-
Construction	1,361,784	200,000	-	-	-	-	-	-	-	-	-	200,000
Other	6,150	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 1,567,776	\$ 200,000	\$ -	\$ 200,000								

Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	1,463,043	200,000	-	-	-	-	-	-	-	-	-	200,000
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	104,733	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bonds	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 1,567,776	\$ 200,000	\$ -	\$ 200,000								

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LONG ACRES FORCE MAIN IMPRV

Department:	Public Works	Division:	Wastewater	Project #:	PW2213
Location:	Long Acres Lane			Priority:	High
Project Status:	New				
Focus Area:	<u>Strategic Plan</u> Natural and Built Systems			Comprehensive Plan	
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City			Element:	Wastewater / Solid Water /Drainage
Objective:	Promote low impact development solutions			Goal:	4.1 To provide cost effective environmentally acceptable wastewater
				Objective	Maintenance of sewer facilities

DESCRIPTION/JUSTIFICATION	
<p>The Long Acres subdivision is currently seeing additional growth with new construction. This subdivision has limited sanitary sewer service and in need of improvements to enhance the sanitary sewer collection system. These enhancements are needed for both future development and to minimize on-site wastewater systems (septic tanks) within this environmentally sensitive area. The City of Oviedo is developing improvements to the current sanitary sewer system by evaluating the existing system and proposing to design and subsequently construct a new sanitary sewer collection and transmission system. This new sanitary sewer system will collect wastewater from the existing residential units as well as the future units and transmit the collected wastewater to the City of Oviedo's water reclamation facility for treatment and repurposing as reclaimed.</p>	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	23,799	-	-	-	-	-	-	-	-	-	-	-
Construction	-	75,000	-	-	-	-	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ 23,799	\$ 75,000	\$ -	\$ 75,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	23,799	75,000	-	-	-	-	-	-	-	-	-	75,000
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ 23,799	\$ 75,000	\$ -	\$ 75,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

DISK FILTERS

Department:	Public Works	Division:	Alafaya Wastewater	Project #:	PW2311
Location:	Wastewater Treatment Plant				
Project Status:	Replacement			Priority:	High
	<u>Strategic Plan</u>				<u>Comprehensive Plan</u>
Focus Area:	Natural and Built Systems	Element:	Wastewater / Solid Water / Drainage		
Goal:	1.4 Maintain public health protections	Goal:	4.1 To provide cost effective environmentally acceptable wastewater		
Objective:	Strengthen environmental protection measures and programs	Objective:	Position of adequate wastewater services		

DESCRIPTION/JUSTIFICATION

The Disc filters at the wastewater treatment plant are used to filter Suspended solids (particulate) from the wastewater before the disinfection process can take place. This process is a vital part of the treatment system that ensures plant effluent can meet FDEP permit requirements. The current filters have had difficulty maintaining filtration requirements (poor performance) and are in need of major repairs. The parts needed to complete these repairs have been very difficult to procure through the manufacturers and very expensive. In addition, the current filters were manufactured by two different companies. This makes obtaining and storing parts on hand difficult since we have limited space at the facility. Since these filters are not built by the same manufacturer the facility has to spend more on parts since every part is unique to each filter and they are not interchangeable.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other		800,000	-	-	-	-	-	-	-	-	-	800,000
Total Project Costs	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	800,000	-	-	-	-	-	-	-	-	-	800,000
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev RefBond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAMDETAIL

BUSINESS PROCESSING MAP

Department:	Public Works	Division:	Please Select	Project #:	PW2333
Location:				Priority:	Please Select
Project Status:	Please Select				
Focus Area:	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Goal:	Natural and Built Systems	Element:	Wastewater / Solid Water /Drainage	Goal:	4.1 To provide cost effective environmentally acceptable wastewater treatment
Objective:	1.4 Maintain public health protections	Objective	Minimization of costs		
Objective:	Construct or modify city facilities to be sustainable				

DESCRIPTION/JUSTIFICATION

The City of Oviedo has identified the need for documenting the current data collection processes across its core business units, managing assets, and developing optimized processes that will promote safety, efficiency, and data-driven decision



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	50,000	50,000	50,000	-	-	-	-	-	-	200,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000					

Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	50,000	50,000	50,000	50,000	-	-	-	-	-	-	200,000
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000					

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

RENEWAL AND REPLACEMENT

Department:	Public Works Department	Division:	Utility Administration	Project #:	RandR
Location:	City-wide			Priority:	High
Project Status:	Replacement Program <u>Strategic Plan</u>				
Focus Area:	Natural and Built Systems			Comprehensive Plan	
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City	Element:	Wastewater / Solid Water / Drainage / Portable Water	Goal:	4.1 To provide cost effective environmentally acceptable wastewater treatment
Objective:	Construct or modify city facilities to be sustainable	Objective:	Correction of existing deficiency		

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,803,292	1,910,000	1,810,000	1,860,000	1,810,000	1,860,000	1,810,000	1,860,000	1,860,000	1,860,000	18,443,292
Total Project Costs	\$ -	\$ 1,803,292	\$ 1,910,000	\$ 1,810,000	\$ 1,860,000	\$ 1,810,000	\$ 1,860,000	\$ 1,810,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 18,443,292

Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	1,019,946	1,910,000	1,810,000	1,860,000	1,810,000	1,860,000	1,810,000	1,860,000	1,860,000	1,860,000	17,659,946
Renewal & Repl Fund	-	783,346	-	-	-	-	-	-	-	-	-	783,346
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bonds	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 1,803,292	\$ 1,910,000	\$ 1,810,000	\$ 1,860,000	\$ 1,810,000	\$ 1,860,000	\$ 1,810,000	\$ 1,860,000	\$ 1,860,000	\$ 1,860,000	\$ 18,443,292

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

Renewal and Replacement Details

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Total
Distribution System (406-3303)											
Fire hydrant repair/maintenance	82,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	307,000
Commercial meter maint/replacement	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
Residential meter maint/replacement	175,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	850,000
Sentinel Water Monitoring Enhancement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Boxes and Fittings	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Valve Hot Taps	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000
General Repair and Maintenance	15,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	645,000
Ground Radar Machine	-	-	-	-	-	-	-	-	-	-	-
Total	487,000	385,000	335,000	3,552,000							
Water Plant (406-3302)											
Painting pipes	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Rehab/Paint Wells	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	550,000
Ammonia pump skid replacement	-	-	-	-	-	-	-	-	-	-	-
2 FDA Blower Rebuilds (CECO Environmental)	100,000	-	-	-	-	-	-	-	-	-	100,000
General repair and maintenance	25,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	610,000
Total	205,000	145,000	1,510,000								
Wastewater System (406-3501)											
Rebuild LS Control & Piping	115,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,365,000
L/S motor, pump and valve replacement	139,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,489,000
Manhole Rehab/Smoke Testing	35,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	485,000
General repair and maintenance	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
(3) Generator Replacement LS 13,17,5	412,819	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,112,819
Bypass pump	-	-	-	-	-	-	-	-	-	-	-
Upgrade SCADA System-HydraLink	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000
Total	776,819	835,000	8,291,819								
Wastewater Plant (406-3503)											
General repair and maintenance	25,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	1,015,000
Welding & painting of pipes & tanks	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	450,000
Reuse Pumping Station VFD Repl	-	15,000	-	15,000	-	15,000	-	15,000	15,000	15,000	90,000
L/S motor, pump and valve replacement	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	900,000
Lift Station Rehab	-	35,000	-	35,000	-	35,000	-	35,000	35,000	35,000	210,000
Blower Repair/Replacement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Bypass pumping for critical repump	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
Total	260,000	395,000	345,000	395,000	345,000	395,000	345,000	395,000	395,000	395,000	3,665,000
Total	1,728,819	1,760,000	1,660,000	1,710,000	1,660,000	1,710,000	1,660,000	1,710,000	1,710,000	1,710,000	17,018,819
General Contingency	74,473	150,000	1,424,473								
Total Funding Request	1,803,292	1,910,000	1,810,000	1,860,000	1,810,000	1,860,000	1,810,000	1,860,000	1,860,000	1,860,000	18,443,292

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

SEPTIC TO SEWER STUDY

Department:	Public Works	Division:	Wastewater	Project #:	N/A
Location:				Priority:	Low
Project Status:	New				
	<u>Strategic Plan</u>				<u>Comprehensive Plan</u>
Focus Area:	Natural and Built Systems	Element:	Wastewater / Solid Water / Drainage		
Goal:	1.4 Maintain public health protections	Goal:	4.1 To provide cost effective environmentally acceptable wastewater		
Objective:	Evaluate septic to sewer benefits and feasibility	Objective:	Implementation of Alternative water supply sources		

DESCRIPTION/JUSTIFICATION

The septic to sewer study aims to identify, locate, plan and to budget septic systems to be converted into the City's wastewater system. The conversion not only improve the City's environmental resiliency but also increases the City's wastewater treatment revenue.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	250,000	-	-	-	-	-	-	-	-	-	250,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 250,000	\$ -	\$ 250,000								

Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	250,000	-	-	-	-	-	-	-	-	-	250,000
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 250,000	\$ -	\$ 250,000								

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

O.W.R.F PERMIT

Department:	Public Works	Division:	Alafaya Wastewater	Project #:	N/A	
Location:	Oviedo Wastewater Reclamation Facility				Priority:	High
Project Status:	New					
Focus Area:	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>		
Goal:	Natural and Built Systems	Element: Wastewater / Solid Water / Drainage		Goal: 4.1 To provide cost effective environmentally acceptable wastewater		
Objective:	1.4 Maintain public health protections			Objective Conservation of potable water resources		
Objective:	Implement percolation pond alternative disposal					

DESCRIPTION/JUSTIFICATION
The current five year Florida Department of Environmental Protection permit for Oviedo Water Reclamation Facility is close to expiring. This project is necessary for the renewal of the permit.



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 50,000	\$ -	\$ 50,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

O.W.R.F. SCREW PRESS PUMP

Department:	Public Works Department	Division:	Water Conservation	Project #:	N/A
Location:	OWRF			Priority:	Low
Project Status:	New				
Focus Area:	<u>Strategic Plan</u> Natural and Built Systems			<u>Comprehensive Plan</u>	
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City			Element:	Wastewater / Solid Water / Drainage
Objective:	Maximize sustainable reclaimed irrigation water supply			Goal:	4.1 To provide cost effective environmentally acceptable wastewater
				Objective:	Correction of existing deficiency

DESCRIPTION/JUSTIFICATION
Due to the growing demand on the City's wastewater treatment facility, an additional screw press is required to treat the increase in capacity to Oviedo Water Reclamation Facility. The screw press is utilized in the sludge processing and treatment, by dewatering the sludge thereby reducing the mass of the waste byproduct to be transported off site. An increase in capacity creates a larger demand for sludge treatment.



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	150,000	-	-	-	-	-	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 150,000	\$ -	\$ 150,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	150,000	-	-	-	-	-	-	-	-	-	150,000
2020A Util Rev Ref Bonds	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 150,000	\$ -	\$ 150,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

W.M.H.W.T.P. HIGH SERVICE PUMP

Department:	Public Works	Division:	Please Select	Project #:	N/A
Location:				Priority:	Please Select
Project Status:	Please Select				
Focus Area:	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Goal:	Natural and Built Systems	Element:	Wastewater / Solid Water /Drainage	Goal:	4.1 To provide cost effective environmentally acceptable wastewater
Objective:	1.2 Ensure that the infrastructure meets the capacity of the City	Objective:	Correction of existing deficiency		

DESCRIPTION/JUSTIFICATION	OVIEDO FLORIDA INC. 1925											
An additional high service pump is needed due to aging existing pumps and would allow for greater reliability of the system as well as allow the current high service pumps to be taken off line temporarily for repair and rehabilitation.												

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	150,000	-	-	-	-	-	-	-	-	-	150,000
Total Project Costs	\$ -	\$ 150,000	\$ -	\$ 150,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	150,000	-	-	-	-	-	-	-	-	-	150,000
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 150,000	\$ -	\$ 150,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAMDETAIL

W.M.H.W.T.P. FLOURIDE AND AMMONIA SKID

Department:	Public Works	Division:	Please Select	Project #:	N/A
Location:				Priority:	Please Select
Project Status:	Please Select				
Focus Area:	<u>Strategic Plan</u>			<u>Comprehensive Plan</u>	
Goal:	Natural and Built Systems	Element:	Wastewater / Solid Water /Drainage	Goal:	4.1 To provide cost effective environmentally acceptable wastewater
Objective:	1.2 Ensure that the infrastructure meets the capacity of the City	Objective:	Correction of existing deficiency		

DESCRIPTION/JUSTIFICATION
Both fluoride and ammonia skids are at the end of their useful life and need to be replaced to ensure reliability of the system.



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	170,000	-	-	-	-	-	-	-	-	-	170,000
Total Project Costs	\$ -	\$ 170,000	\$ -	\$ 170,000								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Water and Sewer Fund	-	170,000	-	-	-	-	-	-	-	-	-	170,000
Renewal & Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Repl Fund	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bond	-	-	-	-	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 170,000	\$ -	\$ 170,000								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Utility Funds (401-409)

CAPITAL IMPROVEMENT PROGRAM DETAIL

UTILITIES VEHICLE REPLACEMENT

Department:	Water and Wastewater	Division:		Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement Program Strategic Plan			Comprehensive Plan	
Focus Area:	Safety and Security			Element:	Capital Improvemnts
Goal:	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Assessment of Capital Facilities

DESCRIPTION/JUSTIFICATION

FY2023-24 Funded vehicles:

FLEET NUMBER	YEAR	MAKE	MODEL	ESTIMATED COST
4092	2008	Cat	Mini Excavator	\$135,000
4332	2012	Ford	F-550 Crane Truck	\$170,000
718	2007	Perkins	DP200 Pump	\$65,000
287	1996	Gorman Rupp	16C2 Pump	\$65,000
4763	2015	Ford	F250 Utility	\$50,000



REAR VIEW

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Purchase	-	485,000	992,000	825,000	409,000	255,000	435,000	150,000	600,000	320,000	-	4,471,000
Total Project Costs	\$ -	\$ 485,000	\$ 992,000	\$ 825,000	\$ 409,000	\$ 255,000	\$ 435,000	\$ 150,000	\$ 600,000	\$ 320,000	\$ -	\$ 4,471,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Veh replacement Fund (302)	-	485,000	992,000	825,000	409,000	255,000	435,000	150,000	600,000	320,000	-	4,471,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 485,000	\$ 992,000	\$ 825,000	\$ 409,000	\$ 255,000	\$ 435,000	\$ 150,000	\$ 600,000	\$ 320,000	\$ -	\$ 4,471,000

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP

Stormwater Fund (410)

STRM WATER FUND 410									
[2]	Major Capital Project Name [3]	Uncommitted	New					Total	
		Appropriations FY2022-23[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28		FY2029-33
	Panther Street Ditch Piping-Ph 3	100,182	-	130,000	-	-	-	-	130,000
	Allendale Drainage Improvements	-	-	120,000	100,000	450,000	-	-	670,000
	Shed Street Drainage	1,550	-	-	-	-	-	-	-
	Lake Charm Drainage Improvements	-	-	50,000	-	-	-	-	50,000
	Twin Rivers Blvd Drainage Imp	36,325	-	-	-	-	-	-	-
	Shaffer Trail Pipe Lining	68,108	-	-	-	-	-	-	-
	McKinnon Ditch Piping Project	240,382	-	522,000	-	-	-	-	522,000
F	Stormwater Masterplan Improvement Projects	-	110,150	200,000	300,000	300,000	300,000	1,500,000	2,710,150
	Live Oak/Raywood Pond Improvements	-	-	-	-	-	100,000	229,540	329,540
	Alafaya Woods-McKinnon-Sugarberry Flood Repair	-	-	1,100,000	-	-	-	-	1,100,000
	Little Creek Flooding And Drainage Repair (lan)	-	-	600,000	-	-	-	-	600,000
	Whispering Woods (lan)	3,303	-	-	-	-	-	-	-
	N. Lake Jessup Basin Study	-	-	100,000	398,719	-	-	-	498,719
	Hart Branch Drive (lan)	16,145	-	-	-	-	-	-	-
	Twin Rivers Golf Course Drainage Repairs	-	-	50,000	50,000	50,000	50,000	250,000	450,000
	Oviedo Forest (lan)	1,065	-	-	-	-	-	-	-
	Turtle Creek Outfall (lan)	3,159	-	-	-	-	-	-	-
	Windy Pine Way (lan)	2,481	-	-	-	-	-	-	-
	Willa Lake Circle Drainage Improvements	4,936	-	-	-	-	-	-	-
	Boston Hill Drainage Improvements	4,189	-	100,000	340,000	-	-	-	440,000
	Sugarberry Pond (lan)	174,719	-	-	-	-	-	-	-
	McKinnon Ave Ditch To Pond 140 (lan)	62,333	-	-	-	-	-	-	-
	McKinnon Gould Place (lan)	188,454	-	-	-	-	-	-	-
	McKinnon Ave Ditch To Pond 160 (lan)	40	-	-	-	-	-	-	-
F	Pipelining	13,846	150,000	-	-	-	-	-	150,000
	Alafaya Woods Infrastructure Lining	-	-	200,000	-	-	-	-	200,000
	Stephen Ave Drainage Retrofit	-	-	66,000	-	-	-	-	66,000
F	Best Management Practice Improvements	-	30,200	240,000	-	-	-	-	270,200
	Vulnerability Study	-	-	150,000	-	-	-	-	150,000
F	Sweetwater Creek Restoration Master Plan	-	75,000	200,000	300,000	300,000	300,000	300,000	1,475,000
	Doctors Drive	-	-	100,000	350,000	-	-	-	450,000
	Lake Charm Nutrient Reduction	-	-	104,000	130,000	150,000	-	-	384,000
F	Flood Forecasting - Big And Little Econ Rivers	-	98,500	30,000	30,000	30,000	30,000	150,000	368,500
	Alafaya Woods Pond 90 Retrofit	-	-	100,000	-	600,000	-	-	700,000
	S Lake Jessup And Clark Street Flood Abatement	-	-	160,000	500,000	-	-	-	660,000
	Riverside Park Shoreline (Little EconRiver) Protection	-	-	150,000	195,000	800,653	-	-	1,145,653
	Sandalwood Court Stormwater Improvements	-	-	90,000	170,000	-	-	-	260,000
	Lake Charm Drive Ditch Retrofit	-	-	195,000	-	-	-	-	195,000
	Willa Lake Circle Drainage Improvements	-	-	134,480	-	-	644,400	-	778,880
	Magnolia Street Bmp	-	-	-	101,750	-	-	-	101,750
	Reed Avenue/Washington Street Drainage Impr	-	-	-	31,000	-	-	-	31,000
	S Lake Jessup Avenue Drainage Improvements	-	-	-	362,680	-	-	-	362,680
	Mission Road Area Drainage Improvements	-	-	-	100,000	130,000	306,000	1,115,000	1,651,000
	Mitchell Hammock Road (East) Stormwater Imp	-	-	-	-	80,000	-	1,380,000	1,460,000
	Mitchell Hammock Road (West) Stormwater Imp	-	-	-	-	205,000	-	1,600,000	1,805,000
	Terrace Drive Drainage Improvements	-	-	-	-	75,000	-	465,000	540,000
	Mead Manor Stormwater Improvements	-	-	-	-	-	95,000	465,175	560,175
	Division Street (North) Bmp And Drainage Improvement	-	-	-	-	-	85,000	191,034	276,034
	Alafaya Wood Blvd/Mitchell Hammock Road Culvert	-	-	-	-	-	96,000	480,000	576,000
	King Street Pond Stormwater Improvements	-	-	-	-	-	-	167,000	167,000
	Lightwood Knox Canal Bmp	-	-	-	-	-	-	901,652	901,652
	Shady Lane Bmp	-	-	-	-	-	-	139,000	139,000
	High Street, Lindsay Ave And Lawn Street Bmps	-	-	-	-	-	19,312	-	19,312
Capital Outlay [3]									
F	Vehicle Replacements (Stormwater)	-	405,000	885,000	385,000	250,000	215,000	1,495,000	3,635,000
	Sandbagging machine	-	-	-	-	-	-	400,000	400,000
Total Capital Budgets			868,850	5,776,480	3,844,149	3,420,653	2,240,712	11,228,401	27,379,245
Source of Funds									
Vehicle Replacement Fund			405,000	885,000	385,000	250,000	215,000	1,495,000	3,635,000
Stormwater Fund			-	463,850	3,191,480	3,459,149	2,770,000	2,025,712	21,643,592
New Debt			-	1,700,000	-	400,653	-	-	2,100,653
Total Source of Funds			868,850	5,776,480	3,844,149	3,420,653	2,240,712	11,228,401	27,379,245

Notes:

- [1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.
- [2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

STORMWATER MASTERPLAN IMPROVEMENT PROJECTS

Department:	Public Works	Division:	SW Capital Projects	Project #:	PW2315
Location:				Priority:	High
Project Status:	New				
	Strategic Plan			Comprehensive Plan	
Focus Area:	Natural and Built Systems			Element:	Wastewater / Solid Water /Drainage /Portable
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City			Goal:	4.3 Protect citizens from degradation of surface water quality
Objective:	Review infrastructure master plans			Objective:	Stormwater management

DESCRIPTION/JUSTIFICATION
Various rehabilitative projects for aging infrastructure city wide to sustain the level of performance within the Stormwater Management Program.



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	110,150	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,710,150
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 110,150	\$ 200,000	\$ 300,000	\$ 2,710,150							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Stormwater Fund	-	110,150	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,710,150
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 110,150	\$ 200,000	\$ 300,000	\$ 2,710,150							

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

PIPELINING

Department:	Public Works	Division:	SW Capital Projects	Project #:	PIPELN
Location:				Priority:	Low
Project Status:	New				
	Strategic Plan				Comprehensive Plan
Focus Area:	Natural and Built Systems	Element:	Wastewater / Solid Water / Drainage		
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City	Goal:	4.3 Protect citizens from degradation of surface water quality		
Objective:	Maintain and enhance stormwater management	Objective:	Minimization of adverse environmental impacts		

DESCRIPTION/JUSTIFICATION


PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	150,000	-	-	-	-	-	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Stormwater Fund	-	150,000	-	-	-	-	-	-	-	-	-	150,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

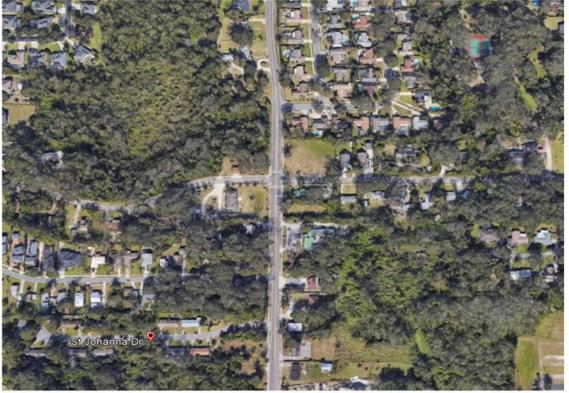
Ten Year CIP Detail

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

BEST MANAGEMENT PRACTICE IMPROVEMENTS

Department:	Public Works	Division:	SW Capital Projects	Project #:	N/A
Location:	St Johanna, Vine St and Artesia St			Priority:	High
Project Status:	New				
Focus Area:	Strategic Plan	Comprehensive Plan			
Goal:	Natural and Built Systems	Element:		Wastewater / Solid Water /Drainage	
Objective:	1.2 Ensure that the infrastructure meets the capacity of the City	Goal:		4.3 Protect citizens from degradation of surface water quality	
	Maintain and enhance stormwater management	Objective:		Provision of stormwater facilities and pollution	

DESCRIPTION/JUSTIFICATION	
Older areas of Oviedo have out dated or substandard treatment areas for stormwater within the Lake Jesup Basin. The installation of best management practices will help conveyance and remove nutrients. Removing nutrients from the areas discharge provides credits to the City responsibility to Lake Jesup's BMAP.	

PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	70,000	-	-	-	-	-	-	-	-	70,000
Construction	-	30,200	170,000	-	-	-	-	-	-	-	-	200,200
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 30,200	\$ 240,000	\$ -	\$ 270,200							
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Stormwater Fund	-	30,200	240,000	-	-	-	-	-	-	-	-	270,200
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 30,200	\$ 240,000	\$ -	\$ 270,200							

OPERATIONAL IMPACT												
Costs to replace the inlet filters (to remove pollutants and nutrients) on an annual basis.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Persomel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	48,600
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -	\$ -	\$ 5,400	\$ 48,600								

Ten Year CIP Detail

Stormwater Fund (410)

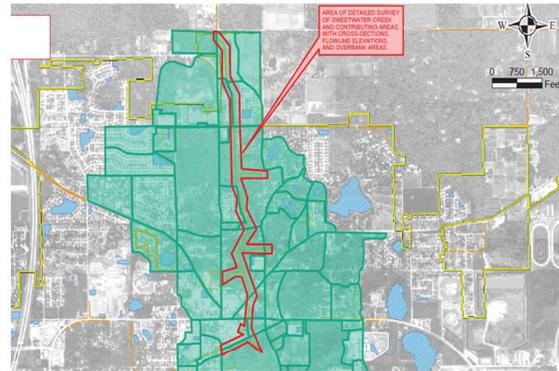
CAPITAL IMPROVEMENT PROGRAM DETAIL

SWEETWATER CREEK RESTORATION MASTER PLAN

Department:	Public Works	Division:	SW Capital Projects	Project #:	N/A
Location:	From Franklin St To City Limits			Priority:	Low
Project Status:	New				
	Strategic Plan				
Focus Area:	Natural and Built Systems			Comprehensive Plan	
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City	Element:	Wastewater / Solid Water / Drainage / Portable Water	Goal:	4.3 Protect citizens from degradation of surface water quality
Objective:	Maintain and enhance stormwater management	Objective:	Minimization of adverse environmental impacts		

DESCRIPTION/JUSTIFICATION

A two phase project. The first phase will be to develop a restoration master plan to identify how best to enhance, restore and fortify the creek. The goals will be to enhance surface water quality, reduce nutrients (Creditable item for Jesup BMAP), to engage residents in a passive park corridor with the objective to serve as a park connector with educational benefits. The second phase of the project will include BMP installation, native wetland plantings, removal of exotic invasion and installation of a meandering boardwalk/trail. Detailed hydrologic and hydraulic analysis and the development of construction plans will be required for each sub-phase of the project.



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	75,000	-	-	-	-	-	-	-	-	-	75,000
Construction	-	-	200,000	300,000	300,000	300,000	300,000	-	-	-	-	1,400,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 75,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,475,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Stormwater Fund	-	75,000	200,000	300,000	300,000	300,000	300,000	-	-	-	-	1,475,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 75,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,475,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

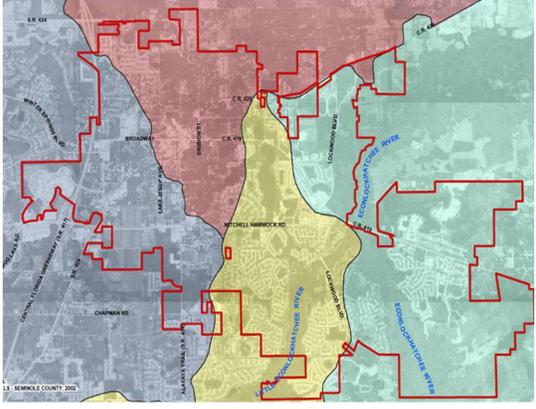
Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

FLOOD FORECASTING - BIG AND LITTLE ECON RIVERS

Department:	Public Works	Division:	SW Capital Projects	Project #:	N/A
Location:	Big and Little Econ River Watersheds			Priority:	High
Project Status:	New	Strategic Plan		Comprehensive Plan	
Focus Area:	Natural and Built Systems	Element:	Capital Improvements	Goal:	8.1 Maintain a financially feasible plan
Goal:	1.2 Ensure that the infrastructure meets the capacity of the City			Objective	Assessment of Capital Facilities
Objective:	Maintain and enhance stormwater management				

DESCRIPTION/JUSTIFICATION
<p>This project is to create a real time flood forecasting tool for the Big and Little Econ River Basins for the City of Oviedo. This will increase resiliency and decrease vulnerability for properties and structures within these basins. The tool will create a dashboard for use by the City to review flood forecasts for properties and locations within the City ahead of predicted storm/rain events.</p>



PROJECT EXPENDITURES/FUNDING SOURCES												
Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	98,500	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	368,500
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 98,500	\$ 30,000	\$ 368,500								
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Stormwater Fund	-	98,500	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	368,500
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 98,500	\$ 30,000	\$ 368,500								

OPERATIONAL IMPACT												
No additional operating impact costs are expected related to this project.												
Operational Impact	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Additional Revenues:												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Less Expenditures:												
Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Impact	\$ -											

Ten Year CIP Detail

Stormwater Fund (410)

CAPITAL IMPROVEMENT PROGRAM DETAIL

STORMWATER VEHICLE REPLACEMENT

Department:	Stormwater	Division:		Project #:	N/A
Location:				Priority:	High
Project Status:	Replacement Program				
	Strategic Plan			Comprehensive Plan	
Focus Area:	Safety and Security			Element:	Capital Improvemnts
Goal:	4.1 Be one of the safest communities in the region.			Goal:	8.1 Maintain a financially feasible plan
Objective:	Maintain up-to-date equipment and appropriate facilities			Objective:	Assessment of Capital Facilities

DESCRIPTION/JUSTIFICATION

FY2023-24 Funded vehicles:

FLEET NUMBER	YEAR	MAKE	MODEL	ESTIMATED COST
4757	2015	FrghtLnr	Sweeper	\$ 405,000



PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Engineering & Design	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Purchase	-	405,000	885,000	385,000	250,000	215,000	55,000	100,000	600,000	370,000	370,000	3,635,000
Total Project Costs	\$ -	\$ 405,000	\$ 885,000	\$ 385,000	\$ 250,000	\$ 215,000	\$ 55,000	\$ 100,000	\$ 600,000	\$ 370,000	\$ 370,000	\$ 3,635,000
Source of Funds	Prior Years	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
Veh replacement Fund (302)	-	405,000	885,000	385,000	250,000	215,000	55,000	100,000	600,000	370,000	370,000	3,635,000
New Debt	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 405,000	\$ 885,000	\$ 385,000	\$ 250,000	\$ 215,000	\$ 55,000	\$ 100,000	\$ 600,000	\$ 370,000	\$ 370,000	\$ 3,635,000

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 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	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 504								
[2] Major Capital Project Name [3]	Uncommitted	New						
	Appropriations	Appropriations						
FY2022-23[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	Total	
-	-	-	-	-	-	-	-	
Capital Outlay [3]								
Air Conditioning Machine - New	-	10,000	-	-	-	-	10,000	
F Tire Changing Machine - New	-	18,000	-	-	-	-	18,000	
Total Capital Budgets		28,000						
Source of Funds								
Fleet Fund	28,000	-	-	-	-	-	28,000	
New Debt	-	-	-	-	-	-	-	
Total Source of Funds		28,000						

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

Medical Fund (510)

MEDICAL FUND 510								
[2] Major Capital Project Name [3]	Uncommitted	New						Total
	Appropriations	Appropriations						
	FY2022-23 ^[1]	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2029-33	
Medical Building	-	500,000	-	-	-	-	-	500,000
Capital Outlay [3]								
Total Capital Budgets		500,000						500,000
Source of Funds								
Medical Fund		500,000	-	-	-	-	-	500,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds		500,000						500,000

Notes:

[1] Uncommitted Appropriation FY2022-23 represent remaining balances on projects that are active in FY2022-23. Balances are updated as of 07/30/2023.

[2] Items denoted with an "F" are funded in the FY 2023-24 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2023-24 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Operating Impact

Capital Projects Impact on Operating Budgets - 10 Year Summary

Operating Impact for Capital Improvement Projects funded in FY 2022 23		FY 23/24 Proposed	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 29 33 Projected	Estimated Total Cost
Total		\$ 24,784	\$ 31,363	\$ 35,167	\$ 35,167	\$ 35,167	\$ 206,493	\$ 368,141
Transportation Impact Fee Fund (102)								
MHR West Bound Turn Ln at Alafaya Woods		-		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
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
Street Light Fund (150)								
New Lighting Poles and Fixtures		6,914	6,593	7,397	7,397	7,397	36,985	72,683
Personnel		-	-	-	-	-	-	-
Operating	Annual lighting costs	6,914	6,593	7,397	7,397	7,397	36,985	72,683
3rd Generation Sales Tax Fund (304)								
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
Technology Improvement Fund (320)								
Time Management System Upgrade		17,870	17,870	17,870	17,870	17,870	120,008	209,358
Personnel		-	-	-	-	-	-	-
Operating	Software Maintenance	17,870	17,870	17,870	17,870	17,870	120,008	209,358
Stormwater Fund (410)								
Best Management Practice Improvements		-	5,400	5,400	5,400	5,400	27,000	48,600
Personnel		-	-	-	-	-	-	-
Operating	Materials	-	5,400	5,400	5,400	5,400	27,000	48,600



APPENDIX

Glossary and Budget 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.

APPROPRIATION

A specific amount of funds authorized by the City Council to which financial obligations and expenditures may be made.

ASSESSED VALUATION

A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

AUDIT

An official inspection of the City's financial records performed by an independent certified public accountant.

BALANCED BUDGET

Total estimated receipts, including balances brought forward, equal total appropriations and reserves.

BOND

A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

BUDGET

An estimate of probable income and expenditures for a fiscal year period, (October 1 - September 30) with a program or organizational plan for maintaining a proper balance between the two.

CAPITAL EXPENDITURES

Permanent additions to the City's fixed assets which include projects such as road improvements, land acquisition, facilities and park construction or renovation, and replacement or acquisition of equipment and vehicles. Capital expenditures generally have a value of \$25,000 or more, have a minimum useful life of five years and are included in a separate capital budget plan.

CAPITAL OUTLAY

Items with a per unit cost value of more than \$5,000 such as office equipment or furniture, computer hardware and similar items with a useful life of one year or more.

DEBT SERVICE

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

DEPRECIATION

Depreciation is the systematic and rational allocation of the cost of capital asset over its useful life. Generally accepted accounting principals (GAAP) require, in most cases, that capital assets be depreciated.

FIDUCIARY FUNDS

Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds.

EQUITY AND POOLED CASH (NET)

The cash position of an enterprise fund at the beginning or end of a fiscal year net of liabilities such as accounts payable, wages and contracts payable and utility customer deposits.

ESTIMATED REVENUES

Annualized projections of income to be received in a fiscal year.

FISCAL YEAR

The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following calendar year.

FTE

Full time equivalent position, which is calculated on the basis of the number of hours that a position

Glossary and Budget Terms

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

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.

FUND TYPES

GOVERNMENTAL FUNDS

Governmental fund reporting focuses primarily on the sources, uses and balances of current financial resources and often has a budgetary orientation. The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds

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.

PROPRIETARY FUNDS

Proprietary fund is used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. The two types of proprietary funds are enterprise funds and internal service funds.

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.

GAAP

Generally Accepted Accounting Principals

GASB

Government Accounting Standards Board

GENERAL OBLIGATION BOND (GOB)

Also known as a “full faith and credit bond” is one of four basic forms of long-term debt that pledges the general credit and taxing powers of the borrowing government jurisdiction. Since the power to levy and collect property taxes provides the basic security to these bonds, voter approval is required for issuance.

GFOA

Government Finance Officers Association

Glossary and Budget Terms

MAJOR FUND

a fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

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.

MODIFIED ACCRUAL BASIS

Basis of accounting that focuses on current financial resources. Revenues are recognized when they are both measurable and available and expenditures are recognized when incurred.

NASCENT

Beginning to exist or develop.

NONMAJOR FUND

A fund that doesn't meet the definition of a major fund (see definition of major fund).

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
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.

primarily benefit the current period and are not defined as personal services or capital outlay.

PERSONAL SERVICES EXPENSE

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

PROPERTY TAX RATE

Taxes derived from all non-exempt real and personal property located within the County. Property taxes are computed on the basis of multiplying the millage rate by the value of real or personal property expressed per thousand.

PIP

Poured-in-Place.

ROLL-BACK MILLAGE RATE

The tax rate, which produces the same amount of taxes as, levied in the prior year when calculated against the current year's tax base exclusive of new construction.

SJRWMD

St Johns River Water Management District.

TRANSFERS

Internal movements of revenue among funds in the budget, to provide needed sources of financing or reimbursements for expenses incurred on behalf of another fund.

USER FEE

Charges for specific services rendered only to those paying such charges (i.e. water/wastewater service fees and recreational fees).

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).